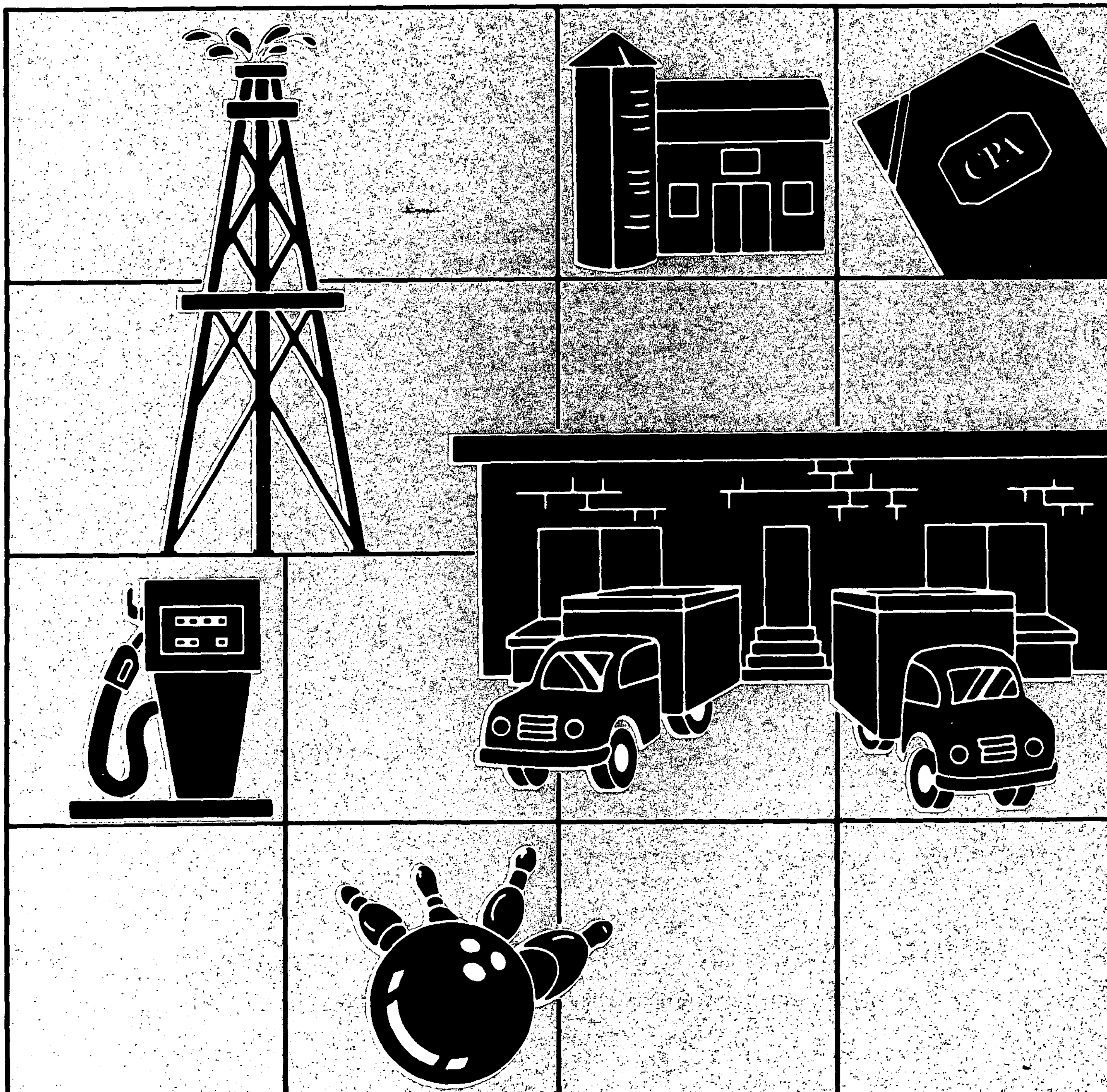
1978 Statistics of Income

Partnership Returns



Department of the Treasury
Internal Revenue Service
Publication 369 (Rev. 2-82)

Other Publications And Related Information

SOI Bulletin

(quarterly publication;
$11.00 annual subscription,
$3.50 single issue)

Contents, Vol. 1, No. 1, Summer 1981:

- Preliminary Individual Income Tax Return Data, 1979
- Preliminary Sole Proprietorship Return Data, 1978
- Preliminary Partnership Return Data, 1978

Contents, Vol. 1, No. 2, Fall 1981:

- Early Individual Income Tax Return Data, 1980
- Data on Tax-exempt Organizations, 1975, 1977-78
- Selected Corporate, Proprietorship, and Partnership Data, 1978
- Windfall Profit Tax Liability Data, 1980

Published Regular Reports

- Individual Income Tax Returns, 1978 (263 pp., $7.00)
- Sole Proprietorship Returns, 1977 (247 pp., $6.50)
- Corporation Income Tax Returns, 1977 (184 pp., $8.50)

Published Supplemental Reports

International Income and Taxes:

- Foreign Income and Taxes Reported on Individual Income Tax Returns, 1972-1978 (73 pp., $4.25)
- Domestic International Sales Corporation Returns, 1972, 1973 and 1974 (192 pp., $6.00)
- Foreign Tax Credit Claimed on Corporation Returns, 1974 (158 pp., $5.50)
- U.S. Corporations and their Controlled Foreign Corporations, 1974-1978 (165 pp., $6.00)

Other:

- Sales of Capital Assets Reported on Individual Income Tax Returns, 1973 (263 pp., $7.00)
- Individual Retirement Arrangements, 1976 (37 pp., $2.50)
- Individual Income Tax Returns, Contents of Reports for 1967-1976 (15 pp., $1.50)
- Estate Tax Returns, 1976 (60 pp., $3.25)
- Private Foundations, 1974-1978 (113 pp., $4.75)

Selected Reports in Preparation

- Corporation Income Tax Returns, 1978-1979
- Partnership Returns, 1979
- Sole Proprietorship Returns, 1979
- Individual Income Tax Returns, 1979
- International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns, 1976-1979
- SOI Bulletin, Winter 1982

Tape Files Available

- Individual Tax Model File, 1966-1978
- State Tax Model File, 1977-1978
- Corporation Source Book, 1965-1976
- Other tape files include:
  - Estate Tax File, 1972, 1976
  - Private Foundations File, 1974
  - Employee Plans File, 1977
  - Exempt Organizations File, 1975

Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402

Public-use magnetic tape files are available on a reimbursable basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408

1978

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Partnership Returns

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Department of the Treasury
Internal Revenue Service

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This report contains data by industry on receipts, cost of sales and operations, deductions, and net income or deficit. Classifications include size of business receipts, size of total assets, and States. The report also contains detailed data on the partnership balance sheet.

Additional unpublished data may be obtained from the Director, Statistics Division PR:S, Internal Revenue Service, Washington, DC 20224.

In addition, special Statistics of Income tabulations based on partnership returns from 1978 can be produced upon request on a reimbursable basis. Requests should be addressed to the Director, Statistics Division, at the address shown above.

Suggested Citation

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

December 17, 1981

The Honorable Donald T. Regan
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income—1978, Partnership Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report presents information on receipts, cost of sales and operations, deductions, net income or deficit, and distributions to partners. Detailed statistics are also provided on the partnership balance sheet.

Classifications include industry, size of total assets, size of receipts, number of partners, and states. Separate statistics are included for returns with net income, new jobs credit items, contributions to retirement plans, and tax preference items.

With kind regards,

Sincerely,

Roscoe Egger

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Guide to Tables

Section 1 Introduction*

The statistics in this report are estimates derived from a stratified probability sample of the 1.2 million active partnership returns filed for the 1978 Income Year. This report presents statistics on partnerships representing a wide range of business activity, from the smallest and least complex undertaking to large concerns with many employees and complex financial transactions. At one end of the spectrum are two partner unincorporated businesses operating on a small scale with only the partners involved in the business. Farms and small retail stores are examples of these types of partnerships. Next, there are partnerships with several partners who all share to some degree in the daily operation of the business, such as partnerships in the accounting, medical, and legal services industries. These establishments may be as small as two partners who are doctors and share a small staff, to a large accounting firm which employs hundreds of employees. Much larger both in terms of number of partners and total assets are businesses in the finance, insurance, and real estate industries. These industries account for 42 percent of all partnerships, 61 percent of the total number of partners, and 73 percent of total assets. In some partnerships in these industries, there are many limited partners who do not participate in the daily operation of the business but whose participation is best described as that of an investor.

The report is organized into six sections. Section 1 is an introduction and summary of partnership activity for the year, including law changes from the prior year. In Section 2, the sampling methodology is described and limitations of the data are discussed. Section 3 consists of tabulations for partnerships active during 1978. Section 4 contains an explanation of the terms used in the report. Sections 5 and 6 consist of background material on the industrial classifications employed and on the return forms and instructions.

OVERALL PARTNERSHIP SUMMARY FOR 1978

The number of active partnerships increased in 1978 by 7.0 percent, as shown in Figure A. There was an even greater increase in partnership activity as measured in monetary terms. Total receipts rose by 21.2 percent and total deductions by 22.1 percent. Net income (less deficit) increased by 8.3 percent.

The amount of partnership net income (less deficit) is reported as $14.4 billion in this publication and as 15.0 billion in the report, Statistics of Income—1978, Individual Income Tax Returns. Although the composite figure of net income (less deficit) is reasonably close for the two reports, the two publications do show different amounts of the components of net income (less deficit). In this book net income is shown as $33.7 billion, while in Individual Income Tax Returns the amount is $24.3 billion. In this book deficit is reported as $19.2 billion and in Individual Income Tax Returns as $9.2 billion. A number of reasons may account for differences between figures in the two publications. Some of these reasons are as follows.

First, not all partners are individuals. Some partners are corporations, estates, trusts, and other partnerships, and these entities receive a portion of the overall partnership profits and losses. In addition, not all partnerships are required to file a Form 1065 (see "Returns Covered"). Secondly, partnership net profit and net loss reported on individual income tax returns include guaranteed payments to partners of salaries and interest, as well as partnership net income and deficit as reported on the partnership returns. Thirdly, the accounting period used by partnerships does not always coincide with the accounting periods used by the partners. Finally, individuals who are partners in more than one partnership may combine profits from one with losses from the other, thereby cancelling out an amount of each.

Figure A.--Selected Items for Partnerships, 1977 and 1978

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

Item	1977	1978	Change, 1977 to 1978	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of partnerships, total	1,214,994	1,310,107	95,113	7.8
Inactive partnerships[1]	61,596	75,950	14,354	23.3
Active partnerships	1,153,398	1,234,157	80,759	7.0
Total receipts	180.8	219.2	38.4	21.2
Total deductions	167.6	204.7	37.1	22.1
Cost of sales and operations	75.9	87.2	11.3	14.9
Depreciation	12.3	14.5	2.2	17.9
Payroll	20.0	22.3	2.3	11.5
Net income (less deficit)	13.3	14.4	1.1	8.3
Net income	28.9	33.7	4.8	16.6
Deficit	15.7	19.2	3.5	22.3

[1]Includes amended and duplicate returns.

*This report was produced in the Statistics Division by William Mudd and Patrick Piet of the Business and Pension Statistics Section under the direction of Jack Blacksin, Chief.

RETURNS COVERED

Partnerships, as defined by the Internal Revenue Code, include joint ventures, syndicates, groups, pools, and other associations of two or more persons organized for profit that were not specifically classified by the Code as corporations. Partnerships are not taxable as such; the partners, who can be individuals, estates, trusts, partnerships, or corporations, report their share of the partnership's taxable income (or loss) on their own (individual, corporation, etc.) income tax returns.

Not all partnership business activity for income year 1978 is represented in the present statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnership's income statement. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. These statistics also do not include charitable contributions, most dividends received from domestic corporations, and depletion on oil and gas properties.

In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted can elect, under Code section 761, not to be considered as partnerships. The partners in such an agreement report their share of the business income and deductions on their own returns, and no return is filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

CHANGES IN LAW

A brief discussion is provided below of the tax law changes which affected the comparability of statistics in this report with those for prior years. For a more detailed discussion of this subject, see Section 4, Explanation of Terms.

Unemployment taxes. The limit on the amount of wages subject to Federal unemployment (FUTA) tax was increased from $4,200 in 1977 to $6,000 in 1978. The rate of tax remained unchanged at 3.4%. The Federal unemployment tax was imposed solely on the employer; it could not be collected or deducted from the wages of the employee. In the statistics, it would generally be included in the "taxes paid" deduction.

Social security (FICA) tax. The limit on the amount of wages subject to social security tax was increased from $16,500 for 1977 to $17,700 for 1978. In addition, the tax rate was raised from 5.85 percent in 1977 to 6.05 percent in 1978. The employer matched the tax withheld from the employee's wages. In the statistics, as with the FUTA tax, the employer's portion of the FICA tax would generally be included in the "taxes paid" deduction.

Holding period for long-term capital gains - The Tax Reform Act of 1976 increased the holding period necessary for a capital asset to qualify as a long-term asset from 9 months in 1977 to 12 months in 1978. In the statistics, this change would affect the data for "net long-term capital gain (less loss)" and "net short-term capital gain (less loss)", found in table 1.

Business energy investment credit. Businesses which acquired or constructed and put into service qualified energy investment property after September 1978 could claim a 10 percent business energy investment credit. This credit could be claimed in addition to the regular investment credit, if the property qualified for both credits.

Section 2

Description of the Sample and Limitations of the Data*

This section describes the sample criteria and selection of returns, the method of estimation and sampling variability of the estimates contained in this report. It also describes the methodology needed to compute confidence interval estimates as well as some of the limitations of the data.

SAMPLE SELECTION

The data presented in this report are estimates based on a stratified probability sample of Form 1065, Partnership Returns of Income, filed for Income Year 1978. The sample was selected before audit.

Figure B.--Partnerships: Number of Returns in the Population and Sample, 1978

Decription of the sample strata		Number of returns	
		Population	Sample
Total		1,310,107	47,076
Returns with primary business activity code 6511,[1] total		333,997	9,188
Net receipts and total income or deficit	Total assets		
Both under $200,000	Not reported or under $100,000	160,424	1,006
Both under $200,000	$100,000 under $1,000,000	134,014	2,824
Both under $1,000,000 and at least one $200,000 or more	Under $1,000,000	2,941	129
Both under $1,000,000	$1,000,000 under $5,000,000	31,491	2,600
Both under $5,000,000 and at least one $1,000,000 or more	Under $5,000,000	548	100
Both under $5,000,000	$5,000,000 under $25,000,000	4,181	2,131
Both under $5,000,000 or At least one $5,000,000 or more	$25,000,000 or more / Any amount	398	398
Returns with primary business activity codes other than 6511, total		976,110	37,888
Net receipts and total income or deficit	Total assets		
Both under $200,000	Not reported or under $100,000	709,017	8,461
Both under $200,000	$100,000 under $1,000,000	118,506	5,134
Both under $1,000,000 and at least one $200,000 or more	Under $1,000,000	108,548	7,987
Both under $1,000,000	$1,000,000 under $5,000,000	16,011	3,142
Both under $5,000,000 and at least one $1,000,000 or more	Under $5,000,000	17,593	6,729
Both under $5,000,000	$5,000,000 under $25,000,000	2,900	2,900
Both under $5,000,000 or At least one $5,000,000 or more	$25,000,000 or more / Any amount	3,535	3,535

[1]Primary business activity code 6511 is defined as: real estate operators (except developers) and lessors of buildings.

*Homer W. Jones and Paul B. McMahon designed the sample and monitored and coordinated its implementation under the supervision of Pete Clarke (Chief, SOI Sampling Section) and Raymond C. Sansing (Chief, Mathematical Statistics Branch).

The returns were stratified into sample classes by computer, based upon the principal business activity and the size of gross receipts, total income or loss, and total assets. Returns were selected from the various sample strata at rates ranging from 0.6 percent to 100 percent. Returns were selected within each sampling class using an arithmetic transformation of the Employer Identification Number. As indicated in Figure B, this procedure yielded a sample of 47,076 returns from a population of 1,310,107 returns.

Amended and tentative returns were excluded from the sampling procedure because another return filed by the same partnership was subjected to sampling. Duplicate returns, which usually resulted when two or more partners filed a return for the same partnership, as well as returns of inactive partnerships, were sampled but not included in the tabulations (other than in Figures A and B) presented in this report. As Figure A indicates, there was an estimated total of 95,113 inactive, amended, and duplicate returns filed.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer count of returns filed in a sampling class by the number of sampled returns in that class. These decimal weighting factors were then converted to integer weighting factors before they were applied to the sample returns. For example, if a weight of 44.24 was computed for a sampling class, 24 percent of the sample returns in that stratum would be systematically assigned an integer weighting factor of 45, and 76 percent a weight of 44.

Two sets of weighting factors were used in computing estimates for this report. The estimates for most of the tables were computed using national weighting factors. To enhance the reliability of the estimates for states with large populations of partnerships, the two state tables, Tables 4 and 5, used Internal Revenue District weighting factors. Estimates for states with small populations (e.g., Vermont) could not be improved significantly, due to the small number of sample returns on which the estimates were based, and should be used with caution.

Whenever a weighted frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific partnerships. These combinations and deletions were indicated by a double asterisk (**). In all other cases, an estimate based on less than 10 returns was considered unreliable and was indicated by a single asterisk (*) to the left of the data item. A dash in place of a frequency or amount estimate indicates that no return in the sample had that characteristic.

SAMPLING VARIABILITY

The particular sample used in this study is one of a large number of possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the standard deviation. The sampling variability of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation, when added to and subtracted from the value of the estimate, provides upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Figure C provides upper limit coefficients of variation for selected numbers of returns. These upper limit coefficients of variation are applicable to national level frequency estimates only, and, since they exceed the actual coefficient of variation, are intended only as a general indication of the reliability of the data. Upper limit coefficients of variation for selected states are presented in Figure D.

Figure C.—Upper Limit Coefficients of Variation for National Level Estimates

Number of partnerships	Coefficient of variation
640	50%
1,800	30
4,000	20
16,000	10
64,000	5
400,000	2

Upper limit coefficients of variation can be computed for numbers of returns not listed by interpolating. For example, linear interpolation yields a coefficient of variation of 8% for 39,774 returns.

The sample estimate and an estimate of its standard deviation permit the construction of interval estimates with prescribed confidence that the interval includes the average result of all possible different samples. For example, in table 3, column 1, the number of returns for business services is shown as 39,774. A coefficient of variation of 8 percent is obtained by using Figure C.

The standard deviation of the estimate SD(X) is needed to construct the interval estimate; it is the product of the estimate, X, and its coefficient of variation, CV(X):

$$\begin{aligned} SD(X) &= X \cdot CV(X) \\ &= 39{,}774 \cdot (0.08) \\ &= 3{,}182 \text{ returns} \end{aligned}$$

The SD(X) value is then subtracted from and added to the estimate X to construct a 68 percent confidence interval estimate. The interval is computed using this formula:

$$(X-SD(X)) \leq Y \leq (X + SD(X))$$

with 68 percent confidence, where Y is the population value estimated by X. Based on the data for this example, the interval estimate is from 36,592 (39,774 - 3,182) returns to 42,956 (39,774 + 3,182) returns. A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds (68 percent) of all possible similarly selected different samples. To obtain this interval estimate with 95 percent confidence limits, multiply the SD(X) value by two. (For this data, the resulting interval would be from 33,410 returns to 46,138 returns).

Figure D.--Upper Limit Coefficients of Variation for Estimated Number of Returns for Selected States, 1978

Coefficient of variation (Percent)	Selected States						
	California	Florida	Georgia	Illinois	Indiana	Michigan	Missouri
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
50...........................	710	700	520	590	1,000	600	450
35...........................	1,400	1,400	1,100	1,200	2,100	1,200	920
20...........................	4,400	4,400	3,200	3,700	6,500	3,700	2,800
10...........................	18,000	18,000	13,000	15,000	26,000	15,000	11,000
5............................	71,000	(*)	(*)	59,000	(*)	(*)	(*)

Coefficient of variation (Percent)	Selected States--Continued					
	New Jersey	New York	Ohio	Pennsylvania	Tennessee	Texas
	(8)	(9)	(10)	(11)	(12)	(13)
50...........................	690	1,100	680	1,200	600	580
35...........................	1,400	2,200	1,400	2,400	1,200	1,200
20...........................	4,300	6,600	4,300	7,400	3,800	3,600
10...........................	17,000	26,000	17,000	29,000	15,000	15,000
5............................	(*)	(*)	(*)	(*)	(*)	58,000

*Estimated number of returns is greater than the population.

INDUSTRIAL CLASSIFICATION

Each active partnership return in the statistical sample was assigned to an industry class, even though that partnership may have been engaged in more than one kind of industrial activity. The industry groups used were based on the Standard Industrial Classification (SIC) Manual, 1972 edition (authorized by the Statistical Policy Division, Office of Information and Regulatory Affairs, in the Office of Management and Budget), modified where necessary to fit the information available from tax returns for identifying industries.

Returns in the sample were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the industry, the following factors were considered: the partnership's description of its business activity and principal product or service; the code entered on the return by the partnership to describe its principal business activity; the sources of the partnership's income; the nature of the expenses; and, where necessary, information from various reference books, such as Dun and Bradstreet reports, Moody's Manuals, and Thomas' Register of American Manufacturers.

The fact that a partnership was in all cases assigned to a single industry group is a limitation of the data. Some partnerships are engaged in several business activities, so there are some data in the partnership industry groups that are not necessarily related to the industrial activity under which they are shown.

For equivalent industry groups, the SIC manual gives a detailed description of the content of each group. See also Section 5, which provides a comparison of the SIC groupings and the *Statistics of Income* industries used in this report.

The industry classification system used for 1978 was unchanged from 1977.

STATE CLASSIFICATION

A partnership was classified by state according to the mailing address shown on the return form. The mailing address usually reflected the state where the partnership conducted its business. However, some partnerships may have used other addresses, such as business offices or private residences of the partners, the office of the practitioners who prepared their returns, or post office boxes. The geographic data are subject to limitations to the extent that the state used in the mailing address differed from the state in which the partnership actually did business. Additional discrepancies resulted when a partnership was engaged in business operations in more than one state. This was characteristic of some of the larger partnerships, or those engaged in particular industrial activities (such as security dealers), or those whose mailing address represented merely the location of the office where their books of accounts were maintained.

The sample of partnership returns was designed to yield national rather than state statistics, so reliable state estimates are not available for many industry classes. For the less populated states shown in table 5, it was possible to show only a few broad industry groupings. To increase the reliability of estimates for larger states, separate weighting factors were computed for each Internal Revenue district. (Internal Revenue district boundaries usually coincided with those of states, although the largest states contained more than one district.) However, use of these separate weights resulted in U.S. totals in the state tables that differ slightly from the grand totals in other tables. For example, the total number of partnerships shown in table 4, column 1 is 1,234,799, while the total number of partnerships shown in table 1, column 1 is 1,234,157. This difference is due solely to the fact that state weights were used for table 4 while national weights were used in table 1.

OTHER DATA LIMITATIONS

Various techniques were used to control and improve the quality of the data during the processing stages. During sampling, in order to make sure that the sample was being selected according to the sample design, a comparison was made between the expected and realized number of sample returns in each of the service centers. Any differences were reconciled by follow-up. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference to other entries on the return or accompanying schedules and to adjust data to achieve consistency with statistical definitions.

The quality of the editing was controlled by means of a continuous subsampling verification system during editing which resulted in 47.7 percent of the documents being reviewed and all errors found in the review being corrected. In addition, the Statistics Division in the National Office independently reprocessed approximately one percent of the returns processed in the Data Center to evaluate the quality of the editing after verification and to determine the Data Center adherence to the processing instructions. Results showed that 99.8 percent of the codes and 98.9 percent of the money amounts were entered correctly. No discernable pattern was found in the errors uncovered. Transcription of the data was subjected to 100 percent verification.

Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship among return items were maintained. Lastly, prior to publication all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and the statistical techniques used in data processing.

Basic Tables

INCOME AND FINANCIAL DATA BY INDUSTRY OR SIZE

SELECTED SUBJECTS

Table 1.—Income Statement for Selected Industries

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

Item	All industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships With and Without Net Income										
Number of partnerships	**1,234,157**	**126,938**	**109,538**	**42,545**	**2,618**	**9,566**	**1,202**	**25,653**	**6,586**	**15,036**
Total receipts	**219,192,109**	**19,359,983**	**17,170,098**	**5,683,677**	**826,284**	**1,077,172**	**756,940**	**4,847,891**	**864,217**	**2,283,232**
Business receipts	207,731,266	18,044,938	15,961,328	5,130,961	770,052	994,976	719,656	4,569,868	817,230	2,165,416
Income from other partnerships	829,508	16,273	12,761	5,200	*838	*2,781	—	2,783	*1,071	*88
Nonqualifying dividends	70,409	2,414	2,373	446	—	397	—	*563	*1	*47
Interest received	4,346,928	81,499	74,530	28,164	5,397	11,203	669	20,186	2,693	4,324
Rents received	914,937	139,552	134,880	54,143	2,551	13,068	2,033	51,807	3,264	6,390
Royalties	410,315	18,234	17,032	4,081	*72	*1,573	*61	8,913	*950	1,348
Farm net profit	30,352	16,465	15,722	*2,302	—	*4,591	—	*1,768	—	*4,632
Net gain, noncapital assets	957,426	94,410	85,020	21,591	710	9,901	944	31,588	2,065	14,989
Other receipts	3,900,968	946,199	866,452	436,788	46,664	38,683	33,575	160,415	36,942	85,998
Total deductions	**204,745,300**	**18,125,111**	**16,089,721**	**5,202,346**	**724,687**	**1,088,121**	**705,255**	**4,691,433**	**783,150**	**2,070,066**
Cost of sales and operations, total	87,217,203	11,497,094	10,389,802	2,872,631	467,759	468,871	548,367	3,577,775	548,164	1,355,776
Inventory, beginning-of-year	9,738,551	569,668	513,793	71,219	*6,340	45,274	42,686	292,889	10,583	31,454
Purchases	55,983,188	4,706,900	3,950,978	647,174	30,277	67,185	384,079	2,355,923	147,285	161,695
Cost of labor	5,667,139	1,025,341	933,247	370,868	123,173	140,297	15,352	96,239	36,383	105,748
Material and supplies	4,976,593	373,330	315,207	113,530	36,242	29,315	3,025	37,505	20,364	49,297
Other costs	21,764,967	5,478,534	5,256,859	1,765,368	280,806	218,356	161,512	1,124,456	345,979	1,040,922
Less: Inventory, end-of-year	10,913,235	656,680	580,282	95,529	*9,079	31,556	58,287	329,236	12,429	33,341
Salaries and wages	16,585,456	229,330	92,920	27,706	*2,160	16,757	6,708	14,834	1,961	5,131
Payments to partners	3,500,460	234,470	171,240	82,142	6,327	16,211	2,448	22,565	8,444	25,092
Rent paid	5,154,353	814,974	780,834	395,686	38,398	44,257	22,716	159,764	38,999	67,517
Interest paid	16,022,804	1,037,438	975,654	383,732	22,675	124,998	24,379	229,433	29,207	136,532
Taxes paid	7,364,870	348,628	309,844	127,225	20,564	41,817	4,028	52,359	12,162	39,840
Bad debts	263,583	5,045	3,747	724	*20	281	*201	2,048	*25	*289
Repairs	3,352,299	652,897	591,618	281,198	30,604	34,878	9,873	97,157	30,890	94,392
Depreciation	14,519,760	1,354,772	1,237,848	539,806	45,800	95,983	15,511	219,463	65,221	217,347
Amortization	222,728	1,152	854	403	—	312	*9	23	*20	*21
Depletion	246,530	1,960	1,670	338	—	*419	—	754	*128	*31
Pension, profit-sharing, annuity, bond purchase plans	260,432	4,044	3,456	800	*1,688	*238	*254	190	*4	*196
Employee benefit programs	458,999	9,398	7,382	2,689	*680	1,123	*247	478	*174	1,470
Net loss from other partnerships	1,961,174	35,305	34,312	1,372	*3,734	*13,243	*151	13,432	*135	*2,237
Farm net loss	14,677	10,789	10,789	*5,582	—	*693	—	*204	*260	*4,050
Net loss, noncapital assets	193,501	7,849	7,625	1,443	*178	*312	*7	1,601	305	3,496
Other deductions	47,406,474	1,879,966	1,470,125	478,870	84,100	227,726	70,354	299,354	47,052	116,648
Net income (less deficit)	**14,446,809**	**1,234,872**	**1,080,377**	**481,331**	**101,597**	**−10,950**	**51,685**	**156,459**	**81,067**	**213,166**
Net income	33,689,343	2,442,740	2,151,356	859,502	134,871	181,058	70,727	412,294	124,669	297,289
Deficit	−19,242,534	−1,207,869	−1,070,979	−378,171	−33,274	−192,008	−19,043	−255,836	−43,602	−84,124
Selected other income:										
Net short-term capital gain (less loss)	246,857	2,698	2,343	3,259	*−57	*−940	*−2	1,559	*−752	*373
Net long-term capital gain (less loss)	3,749,996	209,143	202,244	59,095	*658	15,082	*1,162	60,628	6,105	57,107
Partnerships With Net Income										
Number of partnerships	**761,753**	**82,428**	**71,624**	**30,018**	**1,788**	**5,032**	**843**	**14,567**	**4,225**	**12,269**
Total receipts	**170,996,999**	**14,793,464**	**13,130,787**	**4,328,740**	**725,450**	**792,162**	**646,745**	**3,658,367**	**619,239**	**1,825,081**
Business receipts	162,114,645	13,869,124	12,271,487	3,915,193	672,600	735,315	623,480	3,499,053	589,264	1,722,768
Income from other partnerships	785,519	15,435	12,022	4,606	*838	*2,780	—	2,783	*934	*82
Nonqualifying dividends	53,437	1,771	1,756	382	—	379	—	*30	*1	*46
Interest received	3,454,683	55,924	51,632	19,843	5,101	7,943	247	11,873	1,440	3,913
Rents received	611,182	81,330	78,607	36,076	1,395	5,428	862	27,173	1,490	5,267
Royalties	361,072	12,270	12,217	2,374	—	*1,566	*12	6,938	*353	*974
Farm net profit	29,128	16,108	15,365	*2,296	—	*4,591	—	*1,417	—	*4,632
Net gain, noncapital assets	777,976	61,908	57,735	17,622	662	7,881	*390	14,574	1,062	12,900
Other receipts	2,809,357	679,594	629,964	330,349	44,855	26,279	21,754	94,525	24,695	74,500
Total deductions	**137,307,656**	**12,350,724**	**10,979,431**	**3,469,239**	**590,579**	**611,104**	**576,018**	**3,246,073**	**494,570**	**1,527,792**
Cost of sales and operations, total	70,494,816	8,392,633	7,626,091	2,062,354	392,547	310,484	468,551	2,661,266	367,272	1,035,690
Inventory, beginning-of-year	7,316,704	444,728	411,430	51,895	*5,888	33,026	37,407	238,051	*6,592	31,024
Purchases	46,578,872	3,726,306	3,191,465	563,012	28,701	50,753	335,136	1,824,774	126,423	140,848
Cost of labor	4,375,831	699,834	631,589	247,007	107,488	96,972	13,122	45,615	14,874	76,519
Material and supplies	3,862,216	259,552	215,982	71,799	29,620	24,362	2,805	17,140	10,926	38,110
Other costs	16,272,353	3,739,014	3,609,441	1,189,776	228,118	133,289	133,932	772,151	215,601	781,042
Less: Inventory, end-of-year	7,911,160	476,801	433,816	61,134	*7,268	27,919	53,852	236,465	*7,144	31,853
Salaries and wages	13,542,274	162,161	54,239	17,365	*1,861	6,924	2,531	9,373	*693	1,880
Payments to partners	2,401,942	116,406	72,438	30,143	*3,539	7,700	1,655	12,371	2,956	9,506
Rent paid	3,698,800	537,003	512,786	264,429	27,673	37,796	17,693	86,118	24,581	45,604
Interest paid	5,799,948	525,952	495,155	180,498	15,649	42,547	15,624	122,230	12,774	91,104
Taxes paid	4,531,834	236,617	209,637	86,842	17,776	24,969	2,660	30,996	7,042	31,517
Bad debts	163,208	2,609	1,511	689	*5	*25	*7	*450	*11	*257
Repairs	1,898,688	447,450	401,368	183,692	25,356	22,994	7,769	58,932	20,035	74,287
Depreciation	6,120,162	873,557	799,915	362,619	38,036	42,481	12,708	121,717	40,158	158,959
Amortization	97,088	332	167	*140	—	*3	*1	*7	*2	*4
Depletion	170,679	1,203	1,076	206	—	*344	—	494	—	*31
Pension, profit-sharing, annuity, bond purchase plans	233,745	3,388	2,884	442	*1,548	*225	*254	*173	*4	*152
Employee benefit programs	360,373	6,031	4,146	1,241	*678	*587	*45	304	*67	865
Net loss from other partnerships	90,655	4,475	4,077	643	*19	*840	*68	*129	*135	*2,235
Farm net loss	3,633	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	24,783	3,818	3,671	1,098	—	*312	*7	430	*155	1,578
Other deductions	27,675,026	1,037,089	790,271	276,836	65,891	112,872	46,444	141,084	18,685	74,121
Net income	**33,689,343**	**2,442,740**	**2,151,356**	**859,502**	**134,871**	**181,058**	**70,727**	**412,294**	**124,669**	**297,289**
Selected other income:										
Net short-term capital gain (less loss)	75,871	88	−190	513	*−57	*209	*−3	*−165	*12	*299
Net long-term capital gain (less loss)	2,514,094	97,801	95,567	21,965	*491	6,336	*871	24,637	2,586	38,554

Footnote at end of table.

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued					Mining			Construction	
	Farms—Continued				Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock except animal specialty	Animal specialty	Other						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Partnerships With and Without Net Income										
Number of partnerships	1,047	*409	3,019	1,857	17,400	23,629	20,076	3,553	78,032	31,647
Total receipts	485,202	*58,300	79,162	208,021	2,189,885	7,054,695	4,453,644	2,601,051	16,342,214	10,695,260
Business receipts	477,458	*57,210	64,073	194,429	2,083,610	6,563,203	4,058,644	2,504,559	16,052,651	10,457,131
Income from other partnerships	—	—	*1	—	3,511	79,243	74,923	*4,320	33,530	31,533
Nonqualifying dividends	*918	—	—	—	*41	*300	*289	*11	120	*108
Interest received	595	—	*648	651	6,969	49,383	37,790	11,593	42,815	36,081
Rents received	*732	*32	*209	650	4,672	24,665	19,327	5,339	66,004	52,150
Royalties	*34	—	—	—	*1,202	115,576	113,515	2,061	523	*194
Farm net profit	—	—	—	*2,429	*743	*493	*463	*31	*839	*814
Net gain, noncapital assets	*157	*46	*2,611	*415	9,390	27,286	17,319	9,967	22,387	18,294
Other receipts	5,308	*1,012	11,620	9,446	79,747	194,547	131,376	63,171	123,345	98,956
Total deductions	467,490	*52,595	103,107	201,471	2,035,390	9,911,942	6,869,417	3,042,525	14,571,973	9,792,374
Cost of sales and operations, total	362,515	*42,131	27,561	118,253	1,107,292	2,490,862	1,115,216	1,375,646	11,020,899	8,016,500
Inventory, beginning-of-year	4,704	*3,861	*1,125	*3,658	55,875	80,306	17,506	62,800	1,089,683	954,720
Purchases	85,760	*27,704	*6,303	37,593	755,923	759,752	542,628	217,125	2,382,269	1,212,883
Cost of labor	16,946	*473	3,349	24,420	92,094	256,544	40,275	216,269	1,340,203	766,187
Material and supplies	16,469	*694	2,408	6,357	58,124	189,843	34,504	155,339	2,462,979	1,736,439
Other costs	242,338	*13,728	14,821	48,574	221,675	1,316,529	512,619	803,909	4,879,020	4,350,772
Less: Inventory, end-of-year	3,700	*4,329	*445	2,351	76,398	112,112	32,316	79,796	1,133,254	1,004,500
Salaries and wages	5,502	*52	*2,979	9,130	136,410	204,090	122,915	81,176	782,248	296,918
Payments to partners	2,300	—	*2,813	*2,896	63,230	45,174	22,876	22,297	372,836	143,151
Rent paid	6,062	*1,039	2,001	4,395	34,141	173,840	138,384	35,456	110,087	50,416
Interest paid	10,784	*1,759	5,330	6,824	61,784	274,975	134,637	140,338	239,671	196,950
Taxes paid	3,180	*367	2,208	6,094	38,784	250,814	131,968	118,847	233,000	111,787
Bad debts	*41	—	*111	*6	1,298	3,305	715	2,590	11,014	3,953
Repairs	4,350	*1,489	2,649	4,138	61,279	115,072	47,421	67,651	102,871	46,838
Depreciation	14,228	*3,351	10,264	10,874	116,924	653,150	401,435	251,715	280,532	136,175
Amortization	—	—	—	*66	298	13,230	3,640	9,590	3,001	2,251
Depletion	—	—	—	—	290	172,835	49,100	123,735	1,437	892
Pension, profit-sharing, annuity, bond purchase plans	*71	—	—	*15	588	10,956	2,706	8,250	10,901	5,340
Employee benefit programs	*192	—	*74	*255	2,015	18,269	1,519	16,750	43,546	16,134
Net loss from other partnerships	*8	—	—	—	993	265,020	247,418	*17,603	5,100	4,995
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*90	—	*194	—	223	2,616	1,279	*1,337	2,811	1,010
Other deductions	58,166	*2,407	46,923	38,526	409,841	5,217,735	4,448,189	769,546	1,352,019	759,061
Net income (less deficit)	17,712	*5,706	−23,944	6,549	154,495	−2,857,247	−2,415,773	−441,474	1,770,242	902,886
Net income	30,376	*6,653	6,479	27,436	291,384	1,681,384	1,485,322	196,063	2,040,613	1,102,520
Deficit	−12,663	*−947	−30,424	−20,887	−136,889	−4,538,631	−3,901,094	−637,537	−270,372	−199,634
Selected other income:										
Net short-term capital gain (less loss)	*48	*−1,046	*−100	—	*355	1,417	4,857	*−3,440	4,517	4,479
Net long-term capital gain (less loss)	*1,248	*−20	*1,180	*1	6,899	36,176	24,405	11,771	15,060	12,824
Partnerships With Net Income										
Number of partnerships	786	*242	733	1,121	10,804	11,148	9,943	1,205	60,291	22,974
Total receipts	297,336	*56,299	27,908	153,460	1,662,677	5,116,618	3,489,160	1,627,458	13,827,310	8,886,226
Business receipts	291,925	*55,637	24,198	142,055	1,597,637	4,772,653	3,213,150	1,559,503	13,582,440	8,681,737
Income from other partnerships	—	—	—	—	3,413	69,240	69,198	*41	31,289	31,270
Nonqualifying dividends	*918	—	—	—	*15	*300	*289	*11	120	*108
Interest received	588	—	*139	*544	4,292	25,607	19,883	5,724	34,632	28,448
Rents received	*507	—	*85	*325	2,723	17,266	13,921	3,345	51,767	38,995
Royalties	—	—	—	—	*53	103,086	101,607	1,479	*516	*187
Farm net profit	—	—	—	*2,429	*743	*493	*463	*31	*339	*814
Net gain, noncapital assets	*144	—	*2,466	*34	4,173	17,376	10,090	7,286	19,959	16,320
Other receipts	3,254	*661	*1,020	8,072	49,630	110,597	60,559	50,038	105,747	88,348
Total deductions	266,960	*49,646	21,428	126,023	1,371,293	3,435,234	2,003,838	1,431,396	11,786,696	7,783,705
Cost of sales and operations, total	204,614	*40,806	*9,832	72,674	766,542	1,431,742	666,591	765,151	9,086,048	6483,300
Inventory, beginning-of-year	*1,481	*3,861	*373	*1,832	33,298	37,795	12,731	25,063	796,915	699,310
Purchases	66,086	*27,704	*4,857	23,171	534,841	406,010	272,484	133,527	1,966,397	960,823
Cost of labor	11,800	*293	*496	17,403	68,245	143,436	29,735	113,702	1,118,078	606,187
Material and supplies	15,107	*579	*1,000	4,533	43,570	93,172	25,959	67,213	2,012,233	1,378,905
Other costs	111,851	*12,698	*3,342	27,641	129,573	794,199	344,543	449,656	3,961,177	3,502,105
Less: Inventory, end-of-year	*1,712	*4,329	*235	*1,906	42,985	42,870	18,861	24,009	768,753	664,030
Salaries and wages	4,689	*52	*330	*8,541	107,921	154,060	104,967	49,092	664,985	248,689
Payments to partners	1,299	—	*1,235	*2,036	43,967	23,225	13,286	9,939	223,880	82,597
Rent paid	5,873	*1,010	*168	1,840	24,218	76,921	53,929	22,992	92,860	43,086
Interest paid	7,553	*1,759	*1,382	4,035	30,797	97,213	80,059	17,154	143,626	110,568
Taxes paid	2,203	*268	*516	4,849	26,980	195,624	105,960	89,664	191,475	86,219
Bad debts	*41	—	*20	*6	1,098	1,631	664	967	8,062	2,424
Repairs	3,219	*1,272	*883	2,927	46,083	73,501	41,188	32,313	85,721	37,662
Depreciation	10,018	*3,064	2,428	7,726	73,642	315,580	215,638	99,942	214,354	94,928
Amortization	—	—	—	*11	165	2,582	1,904	*678	1,494	1,039
Depletion	—	—	—	—	*128	117,123	17,852	99,271	1,254	853
Pension, profit-sharing, annuity, bond purchase plans	*71	—	—	*15	504	9,008	2,310	6,698	7,655	3,348
Employee benefit programs	*176	—	—	*181	1,886	8,501	1,103	7,399	36,603	12,107
Net loss from other partnerships	*8	—	—	—	*397	8,924	8,030	*893	3,237	3,133
Farm net loss	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*90	—	—	—	*148	567	445	*122	747	432
Other deductions	27,107	*1,415	4,634	21,181	246,818	919,035	689,913	229,121	1,024,697	573,321
Net income	30,376	*6,653	6,479	27,436	291,384	1,681,384	1,485,322	196,063	2,040,613	1,102,520
Selected other income:										
Net short-term capital gain (less loss)	*48	*−1,046	—	—	*278	1,029	1,233	*−204	1,058	1,020
Net long-term capital gain (less loss)	*152	*−24	—	—	2,234	24,278	20,775	3,503	7,419	5,380

Footnote at end of table.

Table 1.—Income Statement for Selected Industries —Continued

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

Item	Construction—Continued: Special trade contractors: Total	Plumbing, heating, and air conditioning	Painting, paper hanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified	Manufacturing: Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Partnerships With and Without Net Income										
Number of partnerships	46,121	5,583	5,081	6,156	29,301	27,931	5,472	5,272	1,964	15,223
Total receipts	5,634,980	899,230	402,061	763,889	3,569,800	10,738,885	1,786,392	817,551	660,809	7,474,133
Business receipts	5,583,546	895,654	396,675	759,232	3,531,985	10,514,297	1,749,723	805,366	623,798	7,335,410
Income from other partnerships	*1,997	—	—	—	*1,997	*1,332	*130	*885	—	*318
Nonqualifying dividends	*12	—	—	—	*12	4,175	*220	*47	*14	3,894
Interest received	6,734	643	*696	447	4,948	37,417	6,151	2,203	6,109	22,954
Rents received	13,854	2,083	1,973	*1,031	8,767	15,477	4,647	3,689	*426	6,714
Royalties	*330	—	—	—	*330	13,372	*2,590	*2,322	*81	8,378
Farm net profit	*25	—	—	—	*25	*74	—	—	*22	*52
Net gain, noncapital assets	4,093	159	*732	128	3,074	6,867	2,030	842	1,618	2,377
Other receipts	24,389	692	*1,984	3,051	18,662	145,873	20,901	2,196	28,741	94,035
Total deductions	4,769,643	794,863	302,038	612,586	3,060,155	10,078,869	1,660,775	677,963	640,581	7,099,650
Cost of sales and operations, total	3,001,683	537,099	143,665	382,476	1,938,443	7,041,616	1,150,062	316,945	437,524	5,137,085
Inventory, beginning-of-year	134,963	37,465	1,469	10,074	85,955	942,964	120,681	22,023	142,621	657,638
Purchases	1,168,007	296,463	36,731	117,988	716,825	4,358,237	620,091	123,432	256,781	3,357,934
Cost of labor	573,667	68,129	32,149	116,564	356,824	1,023,232	179,289	61,577	87,560	694,806
Material and supplies	726,536	92,165	39,942	90,654	503,775	551,709	152,611	47,729	25,444	325,926
Other costs	527,265	80,196	35,931	56,556	354,582	1,183,469	217,576	87,309	39,261	839,323
Less: Inventory, end-of-year	128,754	37,319	2,558	9,360	79,518	1,017,995	140,186	25,125	114,142	738,541
Salaries and wages	483,327	64,048	66,863	91,066	261,351	617,994	75,434	87,759	58,220	396,581
Payments to partners	229,685	40,773	15,482	25,545	147,885	132,976	26,195	16,070	13,731	76,980
Rent paid	59,404	7,159	3,967	6,411	41,867	127,829	22,372	15,113	10,929	79,415
Interest paid	42,562	5,563	2,696	3,792	30,511	166,251	23,208	7,652	17,546	117,845
Taxes paid	120,359	19,462	11,600	20,075	69,221	201,709	33,993	19,472	11,517	136,727
Bad debts	7,060	1,589	*243	972	4,256	19,043	1,483	5,205	966	11,389
Repairs	55,692	2,722	2,294	4,447	46,229	115,552	35,572	6,800	6,038	67,142
Depreciation	143,776	16,162	8,002	12,172	107,439	374,102	63,272	17,003	16,480	277,347
Amortization	750	*5	—	—	745	10,697	8,221	609	*22	1,845
Depletion	*544	—	*42	*228	*274	48,266	46,701	—	—	1,565
Pension, profit-sharing, annuity, bond purchase plans	5,561	1,476	*1,007	*226	2,853	20,834	3,205	1,930	773	14,926
Employee benefit programs	27,412	5,251	3,209	5,755	13,197	43,852	5,048	3,800	2,086	32,917
Net loss from other partnerships	*104	*2	*2	—	*100	25,159	*29	*158	—	24,972
Farm net loss	—	—	—	—	—	*82	*19	—	—	*63
Net loss, noncapital assets	1,801	*68	—	*30	1,703	994	*103	*52	*65	774
Other deductions	589,920	93,484	42,965	59,391	394,080	1,131,913	165,859	179,394	64,684	722,077
Net income (less deficit)	865,338	104,367	100,023	151,303	509,645	660,015	125,617	139,588	20,328	374,482
Net income	935,803	117,895	102,419	155,076	560,413	1,208,319	160,740	168,171	58,409	820,999
Deficit	−70,466	−13,527	*−2,397	−3,773	−50,768	−548,304	−35,123	−28,583	−38,080	−446,517
Selected other income:										
Net short-term capital gain (less loss)	*38	—	—	—	*38	1,396	*561	*104	*223	*508
Net long-term capital gain (less loss)	2,236	*8	*618	*19	1,590	45,885	19,535	*9,419	*1,920	15,011
Partnerships With Net Income										
Number of partnerships	37,136	4,213	4,481	5,642	22,800	19,121	4,228	3,678	1,377	9,838
Total receipts	4,929,365	731,538	363,442	698,246	3,136,140	8,518,543	1,470,275	699,916	335,740	6,012,612
Business receipts	4,888,985	728,355	358,108	694,955	3,107,567	8,393,152	1,439,131	688,759	330,567	5,934,695
Income from other partnerships	*19	—	—	—	*19	*1,221	*130	*885	—	*207
Nonqualifying dividends	*12	—	—	—	*12	3,830	*214	*12	—	3,604
Interest received	6,185	577	*696	404	4,507	22,047	4,518	1,995	422	15,112
Rents received	12,772	1,902	1,921	*707	8,241	12,485	3,945	3,499	*348	4,692
Royalties	*330	—	—	—	*330	11,127	*2,590	*2,322	*81	6,134
Farm net profit	*25	—	—	—	*25	*74	—	—	*22	*52
Net gain, noncapital assets	3,639	63	*732	*126	2,719	5,806	1,707	801	1,529	1,768
Other receipts	17,400	641	*1,984	2,054	12,720	68,802	18,040	1,643	2,771	46,348
Total deductions	3,993,562	613,643	261,023	543,170	2,575,727	7,310,224	1,309,535	531,744	277,332	5,191,613
Cost of sales and operations, total	2,600,288	449,289	132,420	341,524	1,677,054	5,437,958	905,403	266,226	176,022	4,000,308
Inventory, beginning-of-year	97,605	32,225	1,460	9,307	54,613	639,692	88,415	19,133	21,367	510,777
Purchases	1,004,196	230,981	34,877	101,156	637,183	3,361,069	511,380	107,400	111,609	2,630,680
Cost of labor	511,632	61,792	31,963	101,685	316,191	819,869	147,269	55,743	33,626	583,231
Material and supplies	633,328	80,268	33,830	87,243	431,987	454,719	131,193	39,963	13,727	269,836
Other costs	458,250	73,039	32,504	49,554	303,154	770,669	126,545	65,542	22,352	556,231
Less: Inventory, end-of-year	104,723	29,016	*2,213	7,421	66,073	608,060	99,400	21,555	26,659	550,447
Salaries and wages	414,294	42,138	52,622	83,613	235,921	453,087	62,147	72,516	28,483	289,942
Payments to partners	141,283	19,754	9,103	18,020	94,405	98,799	19,166	9,593	9,733	60,307
Rent paid	49,507	5,229	3,633	5,645	35,000	77,022	18,722	12,197	3,366	42,737
Interest paid	32,959	3,828	2,460	3,359	23,313	70,274	16,680	5,029	3,318	45,248
Taxes paid	104,403	15,028	10,194	18,360	60,821	161,457	27,711	15,972	7,505	110,269
Bad debts	5,638	1,512	*176	933	3,017	15,159	1,368	3,970	619	9,201
Repairs	47,718	1,967	2,176	3,779	39,796	77,621	31,289	5,362	2,316	38,654
Depreciation	118,850	11,734	7,076	10,877	89,163	223,486	53,732	13,271	8,877	147,605
Amortization	455	—	—	—	455	8,378	*6,236	527	*22	1,594
Depletion	*402	—	*42	*87	*272	39,237	*37,768	—	—	1,469
Pension, profit-sharing, annuity, bond purchase plans	4,307	*1,387	*1,007	*77	1,836	13,695	3,061	1,841	*494	8,300
Employee benefit programs	24,495	4,028	3,156	4,661	12,650	31,900	4,722	3,426	1,617	22,136
Net loss from other partnerships	*104	*2	*2	—	*100	*610	*29	*6	—	*575
Farm net loss	—	—	—	—	—	*82	*19	—	—	*63
Net loss, noncapital assets	−315	*68	—	*30	218	727	*85	*52	*65	525
Other deductions	448,543	57,678	36,956	52,204	301,705	600,732	121,397	121,758	34,896	412,681
Net income	935,803	117,895	102,419	155,076	560,413	1,208,319	160,740	168,171	58,409	820,999
Selected other income:										
Net short-term capital gain (less loss)	*38	—	—	—	*38	811	*80	—	*223	*508
Net long-term capital gain (less loss)	2,039	*8	*618	*19	1,394	28,014	5,870	*7,259	*5	14,880

Footnote at end of table.

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services					Wholesale and retail trade				
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and warehousing	Other transportation				Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Partnerships With and Without Net Income										
Number of partnerships	**19,886**	**16,611**	**12,075**	**4,536**	**3,275**	**200,195**	**29,157**	**170,410**	**9,366**	**4,136**
Total receipts	**4,557,732**	**3,358,961**	**1,561,553**	**1,797,408**	**1,198,771**	**53,595,550**	**18,076,423**	**35,440,518**	**2,775,500**	**1,043,972**
Business receipts	4,486,154	3,310,610	1,535,466	1,775,145	1,175,544	52,920,233	17,818,552	35,025,060	2,724,840	1,029,913
Income from other partnerships	*293	*269	*248	*21	*24	8,594	5,218	3,376	*242	*347
Nonqualifying dividends	*73	*73	*73	—	—	2,955	520	2,435	678	*159
Interest received	13,162	5,993	2,597	3,396	7,170	84,663	29,425	55,225	6,613	3,054
Rents received	13,932	11,176	7,210	3,966	2,756	146,196	38,387	106,145	15,038	3,950
Royalties	*254	*239	*239	—	*14	6,017	5,165	853	*70	*229
Farm net profit	—	—	—	—	—	2,520	*1,464	1,056	*16	—
Net gain, noncapital assets	9,509	8,698	7,038	1,660	811	37,456	13,502	23,954	1,037	317
Other receipts	34,354	21,902	8,681	13,221	12,452	386,914	164,191	222,414	26,966	6,002
Total deductions	**4,181,142**	**2,860,264**	**1,426,060**	**1,434,204**	**1,320,878**	**50,790,623**	**17,286,890**	**33,429,642**	**2,572,254**	**984,748**
Cost of sales and operations, total	1,599,917	1,022,569	382,587	639,982	577,348	40,015,424	14,989,497	24,973,288	1,963,498	767,623
Inventory, beginning-of-year	18,062	13,091	8,833	4,257	4,971	4,516,097	1,256,673	3,253,540	427,830	177,736
Purchases	888,096	406,913	184,176	222,736	481,183	37,718,497	14,084,656	23,578,016	1,897,981	737,273
Cost of labor	108,953	90,488	47,482	43,006	18,466	696,209	142,354	553,346	29,069	5,226
Material and supplies	38,512	35,161	10,064	25,097	3,351	443,474	151,583	291,614	29,090	1,956
Other costs	565,487	492,582	142,041	350,542	72,904	1,821,458	796,191	1,025,267	66,705	27,479
Less: Inventory, end-of-year	19,192	15,665	10,009	5,656	3,527	5,180,310	1,441,959	3,728,495	487,177	182,048
Salaries and wages	363,088	265,865	195,172	70,693	97,223	3,168,553	596,860	2,568,466	181,819	75,419
Payments to partners	54,488	44,927	34,406	10,520	9,561	671,662	162,976	508,120	48,226	13,986
Rent paid	70,219	57,108	37,262	19,846	13,111	938,402	104,591	831,152	31,670	17,347
Interest paid	243,484	176,531	54,793	121,738	66,953	441,631	119,363	321,861	36,199	6,911
Taxes paid	107,512	83,618	63,332	20,285	23,895	856,773	154,720	701,351	49,208	17,296
Bad debts	5,078	2,764	1,139	1,624	2,314	75,544	23,548	51,279	8,208	1,698
Repairs	131,288	113,683	91,742	21,941	17,605	264,322	67,936	195,413	18,197	3,601
Depreciation	700,153	495,043	138,057	356,987	205,110	598,017	146,588	449,554	36,826	9,143
Amortization	3,464	479	*283	196	2,985	20,263	6,805	13,456	263	*73
Depletion	*1,203	*1,092	*1,092	—	*111	2,667	1,955	710	*183	*99
Pension, profit-sharing, annuity, bond purchase plans	4,402	2,838	1,871	967	1,565	21,540	10,021	11,425	2,097	289
Employee benefit programs	10,975	6,241	5,052	1,189	4,733	63,422	18,486	44,871	3,971	626
Net loss from other partnerships	*1,993	*165	*37	*128	*1,829	3,977	1,946	2,031	*71	*435
Farm net loss	—	—	—	—	—	*116	*52	*64	—	—
Net loss, noncapital assets	2,399	1,715	1,714	*1	*684	7,655	1,421	6,234	*118	—
Other deductions	881,477	585,626	417,519	168,106	295,851	3,640,656	880,125	2,750,368	191,701	70,203
Net income (less deficit)	**376,590**	**498,697**	**135,493**	**363,204**	**−122,107**	**2,804,927**	**789,533**	**2,010,876**	**203,246**	**59,224**
Net income	868,412	762,835	175,278	587,557	105,577	3,331,640	900,802	2,425,346	230,077	66,805
Deficit	−491,822	−264,138	−39,785	−224,353	−227,684	−526,713	−111,269	−414,471	−26,831	−7,581
Selected other income:										
Net short-term capital gain (less loss)	*238	*314	*−75	*389	*−76	−673	107	−781	*−1,493	*37
Net long-term capital gain (less loss)	7,832	6,379	3,440	2,939	*1,453	47,057	11,240	32,398	1,151	3,870
Partnerships With Net Income										
Number of partnerships	**12,504**	**10,318**	**8,083**	**2,235**	**2,186**	**136,688**	**21,147**	**115,189**	**6,122**	**2,905**
Total receipts	**3,163,825**	**2,624,302**	**1,248,039**	**1,376,263**	**539,523**	**46,296,400**	**16,237,047**	**29,997,755**	**2,454,682**	**893,185**
Business receipts	3,124,061	2,596,762	1,229,090	1,367,672	527,299	45,714,066	16,008,205	29,646,240	2,410,979	881,152
Income from other partnerships	*293	*269	*248	*21	*24	8,455	5,218	3,237	*242	*301
Nonqualifying dividends	*70	*70	*70	—	—	2,679	456	2,223	637	*159
Interest received	6,596	4,302	2,211	2,091	2,295	77,180	27,496	49,681	6,182	2,462
Rents received	9,245	6,577	4,691	1,886	2,668	113,462	26,043	85,755	11,045	3,931
Royalties	*248	*233	*233	—	*14	6,000	5,149	850	*70	*229
Farm net profit	—	—	—	—	—	2,520	*1,464	1,056	*16	—
Net gain, noncapital assets	7,183	6,622	5,421	1,201	561	31,324	10,101	21,223	977	110
Other receipts	16,129	9,467	6,075	3,392	6,662	340,714	152,915	187,490	24,534	4,841
Total deductions	**2,295,412**	**1,861,467**	**1,072,761**	**788,706**	**433,946**	**42,964,760**	**15,336,245**	**27,572,409**	**2,224,606**	**826,380**
Cost of sales and operations, total	957,679	818,565	305,379	513,186	139,114	34,520,479	13,418,140	21,063,027	1,727,475	648,573
Inventory, beginning-of-year	8,778	6,465	3,222	3,243	2,313	3,699,612	1,089,908	2,606,827	338,563	150,092
Purchases	392,389	331,348	151,517	179,830	61,042	32,690,807	12,651,133	19,998,258	1,665,602	629,727
Cost of labor	94,078	77,101	39,860	37,241	16,977	535,867	120,698	414,659	24,181	5,226
Material and supplies	25,272	22,200	6,990	15,210	3,071	336,500	132,330	203,893	25,941	1,913
Other costs	448,549	390,706	108,720	281,986	57,843	1,462,509	662,718	799,791	55,771	17,100
Less: Inventory, end-of-year	11,387	9,255	4,931	4,324	2,132	4,204,815	1,238,648	2,960,401	382,584	155,485
Salaries and wages	270,966	208,591	154,290	54,300	62,376	2,597,762	522,740	2,072,027	157,276	62,616
Payments to partners	36,799	30,979	24,935	6,043	5,820	499,907	131,914	367,843	38,603	9,987
Rent paid	44,472	38,804	31,814	6,991	5,668	698,835	86,765	609,799	22,862	14,130
Interest paid	62,613	41,090	30,476	10,614	21,523	309,449	86,005	223,039	27,475	5,163
Taxes paid	75,448	62,767	46,458	16,309	12,681	701,188	135,458	565,158	42,130	13,947
Bad debts	2,782	1,751	715	1,036	1,031	62,142	19,503	41,922	7,798	1,516
Repairs	95,754	85,552	73,311	12,241	10,201	204,787	54,542	149,323	15,572	2,523
Depreciation	247,797	176,943	92,229	84,714	70,854	431,867	108,048	322,007	28,777	7,689
Amortization	849	*209	*198	*11	640	12,348	6,513	5,835	187	*48
Depletion	*205	*94	*94	—	*111	2,402	1,692	710	*183	*99
Pension, profit-sharing, annuity, bond purchase plans	3,459	2,838	1,871	967	622	19,991	9,649	10,248	2,049	289
Employee benefit programs	7,561	5,382	4,621	761	2,179	54,161	16,805	37,291	3,640	549
Net loss from other partnerships	*96	*90	—	*90	*6	2,819	1,742	1,077	*71	*276
Farm net loss	—	—	—	—	—	*115	*52	*63	—	—
Net loss, noncapital assets	790	639	638	*1	*151	1,967	968	999	*53	—
Other deductions	488,143	387,173	305,733	81,441	100,970	2,844,541	735,709	2,102,041	150,456	58,975
Net income	**868,412**	**762,835**	**175,278**	**587,557**	**105,577**	**3,331,640**	**900,802**	**2,425,346**	**230,077**	**66,805**
Selected other income:										
Net short-term capital gain (less loss)	*238	*314	*−75	*389	*−76	1,557	123	1,434	*42	*37
Net long-term capital gain (less loss)	5,960	5,658	*3,286	*2,372	*301	30,267	4,601	25,666	1,171	*966

Footnote at end of table.

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued								
	Retail trade—Continued								
	Food stores			Automotive dealers and service stations				Apparel and accessory	Furniture and home furnishing stores
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Partnerships With and Without Net Income									
Number of partnerships	22,611	14,666	7,945	25,386	6,452	11,929	7,005	12,148	12,364
Total receipts	6,888,579	5,638,888	1,249,691	9,337,917	3,771,211	4,102,820	1,463,886	1,614,057	2,064,476
Business receipts	6,842,724	5,599,935	1,242,789	9,256,873	3,725,894	4,077,869	1,453,110	1,593,498	2,017,535
Income from other partnerships	*376	*376	—	*846	*813	*33	—	*1	*99
Nonqualifying dividends	1,007	984	*24	29	*25	*2	*2	*17	*111
Interest received	5,419	4,494	925	8,267	4,955	1,255	2,057	3,497	9,400
Rents received	15,958	13,073	2,885	20,665	9,572	9,319	1,773	6,207	6,905
Royalties	*75	*67	*9	*61	*59	*2	—	—	*407
Farm net profit	*43	*38	*5	*17	*16	*2	—	*620	*4
Net gain, noncapital assets	3,435	1,850	1,586	3,647	1,921	1,296	431	842	5,052
Other receipts	19,541	18,072	1,469	47,512	27,956	13,043	6,513	9,375	24,963
Total deductions	6,596,652	5,422,328	1,174,325	8,977,433	3,661,934	3,929,142	1,386,357	1,480,082	1,897,638
Cost of sales and operations, total	5,469,603	4,575,466	894,137	7,679,319	3,219,569	3,374,570	1,085,180	1,009,105	1,277,090
Inventory, beginning-of-year	338,868	310,135	28,732	752,499	402,049	111,059	239,391	327,422	306,597
Purchases	5,359,609	4,511,348	848,262	7,164,831	2,907,181	3,188,881	1,068,768	1,010,106	1,237,370
Cost of labor	34,134	20,656	13,478	72,215	33,849	23,522	14,844	13,081	37,935
Material and supplies	22,739	8,927	13,812	91,493	48,362	26,277	16,854	12,387	8,661
Other costs	84,305	61,344	22,962	463,510	284,215	143,995	35,300	27,707	48,477
Less: Inventory, end-of-year	370,053	336,944	33,109	865,229	456,087	119,166	289,976	381,597	361,949
Salaries and wages	393,825	305,659	88,167	372,476	123,550	175,105	73,821	136,750	168,031
Payments to partners	60,533	37,590	22,943	99,918	26,015	42,282	31,620	38,918	45,769
Rent paid	89,447	57,173	32,274	106,004	22,110	59,886	24,007	65,704	54,189
Interest paid	33,732	26,427	7,305	72,818	37,769	15,024	20,024	15,207	21,638
Taxes paid	93,594	73,801	19,792	124,454	28,126	72,711	23,616	32,505	38,711
Bad debts	5,048	3,147	1,902	12,397	6,598	3,480	2,319	4,105	6,774
Repairs	32,075	24,217	7,858	26,979	10,549	11,519	4,911	6,501	8,844
Depreciation	62,436	46,079	16,356	65,657	18,599	30,465	16,592	15,970	31,968
Amortization	739	315	425	531	121	153	*257	420	307
Depletion	*56	—	*56	*82	*39	*43	—	*82	*100
Pension, profit-sharing, annuity, bond purchase plans	2,152	1,511	641	1,061	692	180	*188	305	1,167
Employee benefit programs	7,607	5,987	1,620	7,525	5,399	948	1,178	1,178	2,093
Net loss from other partnerships	*59	*26	*33	—	—	—	—	*105	*281
Farm net loss	*13	*13	—	—	—	—	—	*49	—
Net loss, noncapital assets	1,314	675	*639	312	*56	146	*110	*436	*21
Other deductions	344,418	264,241	80,177	407,901	162,740	142,628	102,533	152,740	240,655
Net income (less deficit)	291,926	216,560	75,367	360,483	109,276	173,679	77,529	133,975	166,838
Net income	344,273	249,954	94,319	417,844	120,985	193,215	103,644	162,383	200.194
Deficit	−52,347	−33,394	−18,953	−57,361	−11,709	−19.536	−26,115	−28.408	−33.356
Selected other income:									
Net short-term capital gain (less loss)	*548	*224	*323	−221	*−175	*−72	*26	—	*8
Net long-term capital gain (less loss)	2,679	2,493	*185	295	34	955	*−694	*698	2,074
Partnerships With Net Income									
Number of partnerships	15,811	11,081	4,730	18,633	4,814	9,071	4,748	7,667	8,924
Total receipts	6,061,908	5,022,239	1,039,669	7,875,511	3,253,609	3,414,940	1,206,962	1,360,658	1,806,542
Business receipts	6,022,588	4,987,980	1,034,608	7,809,097	3,219,787	3,391,142	1,198,167	1,342,914	1,762,828
Income from other partnerships	*376	*376	—	*810	*810	—	—	*1	*99
Nonqualifying dividends	847	842	*5	29	*25	*2	*2	*17	*110
Interest received	5,003	4,218	785	6,913	3,933	1,194	1,786	3,278	8,584
Rents received	14,003	11,714	2,289	17,440	7,191	8,982	1,268	4,977	5,472
Royalties	*73	*64	*9	*61	*59	*2	—	—	*407
Farm net profit	*43	*38	*5	*17	*16	*2	—	*620	*4
Net gain, noncapital assets	2,554	1,850	705	3,162	1,571	1,263	328	793	5,027
Other receipts	16,421	15,156	1,265	37,983	20,219	12,353	5,411	8,057	24,011
Total deductions	5,717,635	4,772,285	945,350	7,457,667	3,132,624	3,221,726	1,103,318	1,198,275	1,606,347
Cost of sales and operations, total	4,801,049	4,061,168	739,880	6,440,079	2,770,776	2,782,574	886,728	829,454	1,093,819
Inventory, beginning-of-year	282,535	262,351	20,184	623,494	340,425	96,696	186,373	248,359	255,331
Purchases	4,708,147	4,013,683	694,463	6,079,024	2,531,230	2,678,371	869,423	841,196	1,059,787
Cost of labor	30,331	17,304	13,028	63,291	31,811	19,231	12,249	11,080	31,925
Material and supplies	20,612	8,059	12,552	45,674	21,365	15,001	9,308	3,513	7,605
Other costs	71,134	49,011	22,123	335,623	233,867	72,652	29,103	16,444	38,521
Less: Inventory, end-of-year	311,710	289,240	22,470	707,028	387,921	99,377	219,729	291,138	299,349
Salaries and wages	340,610	267,727	72,883	298,108	104,955	137,374	55,778	116,601	146,600
Payments to partners	42,513	30,458	12,055	68,974	20,166	28,159	20,650	26,849	36,661
Rent paid	67,803	45,662	22,141	87,550	18,601	50,475	18,474	47,693	43,160
Interest paid	24,683	20,386	4,297	53,869	30,061	10,502	13,306	9,745	16,051
Taxes paid	79,506	64,170	15,336	103,448	24,235	60,735	18,478	26,985	32,783
Bad debts	2,832	2,273	559	9,356	5,128	2,601	1,627	3,738	5,990
Repairs	25,244	19,648	5,596	21,117	8,451	9,252	3,414	4,834	7,649
Depreciation	49,780	37,999	11,781	49,953	14,211	24,728	11,014	11,727	20,759
Amortization	415	188	*227	335	93	145	*97	317	134
Depletion	*56	—	*56	*82	*39	*43	—	*82	*100
Pension, profit-sharing, annuity, bond purchase plans	1,781	1,140	641	983	615	180	*188	305	1,110
Employee benefit programs	6,372	4,972	1,400	6,748	4,790	928	1,030	1,131	1,860
Net loss from other partnerships	*59	*26	*33	—	—	—	—	*105	*85
Farm net loss	*13	*13	—	—	—	—	—	*49	—
Net loss, noncapital assets	*18	*13	*4	272	*54	143	*75	—	*11
Other deductions	274,901	216,440	58,461	316,794	130,448	113,885	72,461	118,662	199,576
Net income	344,273	249,954	94,319	417,844	120,985	193,215	103,644	162,383	200,194
Selected other income:									
Net short-term capital gain (less loss)	*224	*224	—	*266	*240	—	*26	*39	*8
Net long-term capital gain (less loss)	3,000	2,820	*180	−390	−91	395	*−694	*698	1,659

Footnote at end of table.

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued: Retail trade—Continued: Eating places	Wholesale and retail trade—Continued: Retail trade—Continued: Drinking places	Wholesale and retail trade—Continued: Retail trade—Continued: Liquor stores	Wholesale and retail trade—Continued: Retail trade—Continued: Other retail trade	Finance, insurance, and real estate: Total	Finance, insurance, and real estate: Finance: Total	Finance, insurance, and real estate: Finance: Banking, and credit agencies other than banks	Finance, insurance, and real estate: Finance: Security, commodity brokers, and services	Finance, insurance, and real estate: Finance: Holding and investment companies
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Partnerships With and Without Net Income									
Number of partnerships	28,031	8,562	3,791	44,015	516,135	118,632	2,336	2,858	113,438
Total receipts	5,200,193	755,217	1,094,079	4,666,529	62,822,429	18,451,234	394,507	13,863,464	4,193,263
Business receipts	5,140,585	730,790	1,083,083	4,605,219	55,697,390	13,936,105	261,621	13,063,110	611,374
Income from other partnerships	*673	*57	*81	*655	645,219	524,118	*223	24,543	499,353
Nonqualifying dividends	—	—	*23	411	58,192	49,389	*187	1,537	47,665
Interest received	6,922	474	512	11,067	3,895,237	3,108,101	91,989	528,757	2,487,355
Rents received	17,719	3,227	5,375	11,100	302,811	89,858	26,037	*1,625	62,197
Royalties	—	—	*1	*10	228,277	199,851	*38	*434	199,380
Farm net profit	*330	—	*12	*14	4,987	*3,195	—	*958	*2,237
Net gain, noncapital assets	6,503	*622	*555	1,943	670,007	150,882	*182	16,631	134,069
Other receipts	27,461	20,046	4,439	36,109	1,320,309	389,734	14,231	225,869	149,635
Total deductions	4,901,096	682,384	1,041,573	4,295,783	62,709,223	18,058,332	351,107	13,762,031	3,945,194
Cost of sales and operations, total	2,524,446	366,728	865,116	3,050,762	7,094,438	340,972	*2,856	12,051	326,065
Inventory, beginning-of-year	78,359	21,107	92,039	731,085	2,142,692	61,936	*622	*97	61,217
Purchases	2,082,973	342,308	861,095	2,884,470	2,196,208	314,149	*2,022	*2,747	309,380
Cost of labor	315,821	4,709	*1,106	40,051	159,688	4,159	*13	—	4,145
Material and supplies	55,855	7,079	309	62,045	436,909	9,768	*29	—	9,739
Other costs	84,202	14,956	15,561	192,365	4,489,773	69,331	*381	*9,270	59,680
Less: Inventory, end-of-year	92,764	23,431	104,994	859,253	2,330,833	118,372	*212	*62	118,097
Salaries and wages	775,238	89,699	45,064	330,145	2,342,882	609,759	36,033	509,111	64,614
Payments to partners	74,883	11,656	13,094	101,137	616,382	243,665	10,578	138,675	94,412
Rent paid	286,095	24,851	18,978	136,868	966,909	117,660	7,605	56,034	54,021
Interest paid	72,405	11,994	11,402	39,556	12,093,787	1,199,095	52,495	529,036	617,564
Taxes paid	200,292	35,699	22,547	87,045	4,034,690	192,810	6,452	63,960	122,397
Bad debts	1,998	774	844	9,433	78,266	23,322	15,236	1,618	6,467
Repairs	60,178	10,396	4,632	24,010	1,538,851	29,587	984	4,485	24,118
Depreciation	130,494	18,459	12,894	65,708	7,562,135	168,718	6,880	9,640	152,198
Amortization	8,377	*478	1,269	999	89,928	9,899	*109	1,800	7,991
Depletion	*55	—	—	*54	13,491	7,397	—	*491	6,905
Pension, profit-sharing, annuity, bond purchase plans	1,965	*371	*82	1,936	28,997	16,932	*1,646	14,416	870
Employee benefit programs	14,449	1,429	556	5,436	61,993	15,295	1,316	10,137	3,842
Net loss from other partnerships	*438	—	—	*640	1,559,700	1,283,490	*−2,447	25,545	1,255,498
Farm net loss	—	*1	—	—	*808	*69	—	—	*69
Net loss, noncapital assets	1,190	*2,566	*110	166	151,369	125,526	*99	7,245	118,182
Other deductions	748,594	107,281	44,984	441,889	24,474,597	13,674,135	206,371	12,377,786	1,089,978
Net income (less deficit)	299,097	72,833	52,506	370,746	113,206	392,902	43,400	101,433	248,070
Net income	409,448	87,775	60,312	446,235	9,696,693	3,291,453	62,019	397,567	2,831,867
Deficit	−110,351	−14,942	−7,806	−75,489	−9,583,487	−2,898,551	−18,619	−296,135	−2,583,797
Selected other income:									
Net short-term capital gain (less loss)	*−96	*14	—	*422	227,927	181,190	3,153	70,991	107,046
Net long-term capital gain (less loss)	6,845	*1,056	*9,962	3,766	3,233,898	990,240	2,988	181,027	806,225
Partnerships With Net Income									
Number of partnerships	18,191	6,367	2,628	27,941	271,595	70,142	1,744	1,931	66,467
Total receipts	4,005,329	612,681	924,072	4,003,186	40,364,883	13,910,754	314,409	9,849,724	3,746,621
Business receipts	3,956,644	590,558	917,161	3,952,319	34,755,347	10,102,901	211,981	9,391,589	499,330
Income from other partnerships	*673	—	*81	*655	619,849	512,936	*223	22,086	490,628
Nonqualifying dividends	—	—	*23	401	43,003	40,454	*181	397	39,876
Interest received	6,560	441	448	9,808	3,118,323	2,587,858	82,250	262,874	2,242,733
Rents received	14,632	3,071	2,381	8,803	180,956	59,235	5,999	*1,623	51,613
Royalties	—	—	*1	*10	202,802	179,966	*38	*62	179,866
Farm net profit	*330	—	*12	*14	4,120	*2,830	—	*958	*1,871
Net gain, noncapital assets	6,036	*622	*390	1,551	567,215	133,630	*169	15,045	118,415
Other receipts	20,454	17,988	3,576	29,624	873,269	290,945	13,568	155,090	122,287
Total deductions	3,595,881	524,906	863,760	3,556,951	30,668,190	10,619,300	252,390	9,452,157	914,754
Cost of sales and operations, total	1,903,082	295,708	728,704	2,595,085	5,699,362	306,684	*2,856	*11,475	292,353
Inventory, beginning-of-year	58,116	17,642	72,930	559,766	1,411,240	55,910	*622	—	55,288
Purchases	1,594.435	276,676	724,394	2,419,272	1,718,766	281,949	*2,022	*2,747	277,180
Cost of labor	210,729	*3,614	*1,051	33,231	126,313	1,944	*13	—	1,931
Material and supplies	41,861	2,212	236	54,325	292,617	3,771	*29	—	3,742
Other costs	65,723	14,803	15,511	169,161	3,528,048	36,036	*381	*8,728	26,927
Less: Inventory, end-of-year	67,781	19,237	85,419	640,671	1,377,622	72,926	*212	—	72,714
Salaries and wages	572,666	65,988	35,172	276,391	1,373,867	473,949	33,131	403,301	37,518
Payments to partners	55,888	7,333	8,374	72,662	302,635	124,112	9,857	94,734	19,521
Rent paid	198,040	15,681	15,146	97,734	508,626	57,494	7,272	41,049	9,173
Interest paid	43,188	8,876	7,069	26,920	3,946,657	559,081	38,351	269,063	251,667
Taxes paid	148,159	28,176	19,371	70,653	1,907,932	94,740	5,134	50,290	39,316
Bad debts	1,433	373	682	8,205	25,207	7,184	2,612	1,434	3,138
Repairs	42,870	7,433	3,561	18,521	620,565	15,022	750	4,369	9,904
Depreciation	84,268	13,307	8,948	46,799	2,470,484	45,699	2,864	6,542	36,293
Amortization	2,814	*132	757	697	19,629	3,874	*109	1,131	2,634
Depletion	*55	—	—	*54	6,123	4,665	—	—	4,665
Pension, profit-sharing, annuity, bond purchase plans	1,357	*371	*67	1,936	22,980	13,320	*1,646	10,998	*676
Employee benefit programs	10,530	*920	498	5,045	33,526	10,180	1,282	8,540	358
Net loss from other partnerships	*438	—	—	*41	43,796	22,661	*106	10,513	12,042
Farm net loss	—	—	—	—	*554	*69	—	—	*69
Net loss, noncapital assets	403	—	*110	132	11,287	3,649	*5	*257	*3,386
Other deductions	530,689	80,609	35,303	336,078	13,674,961	8,876,915	146,416	8,538,459	192,040
Net income	409,448	87,775	60,312	446,235	9,696,693	3,291,453	62,019	397,567	2,831,867
Selected other income:									
Net short-term capital gain (less loss)	*309	*5	—	*503	65,750	54,225	*3,142	9,419	41,664
Net long-term capital gain (less loss)	6,288	*293	*8,329	3,650	2,275,307	478,974	2,495	57,280	419,198

Footnote at end of table.

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued						Services			
	Insurance agents, brokers, and service	Real estate					Total	Hotels and other lodging places		
		Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate		Total	Motels, motor hotels, and tourist courts	Other lodging places
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Partnerships With and Without Net Income										
Number of partnerships	6,643	390,860	321,449	28,216	18,932	22,263	241,313	17,735	8,595	9,140
Total receipts	2,120,870	42,250,324	31,708,081	730,390	2,316,826	7,495,027	44,720,621	5,354,852	2,589,876	2,764,976
Business receipts	1,950,913	39,810,372	30,101,196	645,471	2,118,518	6,945,186	43,452,400	5,141,259	2,478,116	2,663,142
Income from other partnerships	*4,371	116,730	78,008	2,618	7,301	28,802	45,025	*7,171	*186	*6,985
Nonqualifying dividends	*412	8,390	7,983	283	*90	*35	2,180	*362	*351	*11
Interest received	51,935	735,200	536,241	22,362	36,889	139,708	142,752	23,228	12,262	10,966
Rents received	5,366	207,586	32,119	12,293	53,141	110,033	206,300	82,082	37,747	44,335
Royalties	*83	28,343	14,347	13,372	*279	345	28,061	*6	*6	—
Farm net profit	—	1,792	*1,473	*45	*4	*270	*4,974	—	—	—
Net gain, noncapital assets	137	518,988	376,289	10,204	7,211	125,284	89,503	14,644	12,244	2,400
Other receipts	107,652	822,923	560,425	23,742	93,393	145,363	749,426	86,101	48,964	37,137
Total deductions	1,646,968	43,003,924	33,564,366	572,105	2,145,878	6,721,575	34,376,340	5,246,582	2,452,180	2,794,402
Cost of sales and operations, total	304,167	6,449,299	558,357	84,350	903,220	4,903,371	6,456,952	1,079,092	431,997	647,095
Inventory, beginning-of-year	*207	2,080,549	142,565	*16,995	279,426	1,641,563	379,079	53,830	23,364	30,466
Purchases	*55,088	1,826,970	247,703	*31,925	329,540	1,217,803	2,973,228	504,029	243,633	260,396
Cost of labor	*19,228	136,302	25,589	5,693	31,312	73,708	1,056,969	230,122	84,852	145,269
Material and supplies	*532	426,609	30,090	1,775	86,685	308,059	479,836	75,795	18,960	56,835
Other costs	229,303	4,191,139	253,235	52,893	474,920	3,410,090	2,030,699	272,530	88,385	184,145
Less: Inventory, end-of-year	*191	2,212,271	140,825	24,931	298,662	1,747,852	462,859	57,214	27,197	30,017
Salaries and wages	221,043	1,512,081	1,213,295	10,322	148,124	140,341	8,877,269	787,528	426,511	361,017
Payments to partners	54,078	318,639	183,630	4,494	59,294	71,220	1,372,472	40,443	22,103	18,340
Rent paid	36,289	812,960	725,333	19,227	38,219	30,180	1,952,093	188,405	87,206	101,199
Interest paid	7,729	10,886,964	9,978,486	146,886	177,765	583,827	1,525,567	640,113	294,483	345,630
Taxes paid	26,462	3,815,418	3,566,352	73,615	58,829	116,622	1,331,725	305,652	147,912	157,739
Bad debts	6,916	48,028	38,867	*859	2,301	6,000	66,240	12,904	6,990	5,914
Repairs	5,556	1,503,708	1,446,374	17,318	15,320	24,696	431,447	175,719	85,438	90,281
Depreciation	14,069	7,379,347	7,122,350	77,319	68,119	111,560	2,996,898	551,454	253,475	297,979
Amortization	1,732	78,297	68,439	625	1,224	8,008	80,993	5,957	3,153	2,804
Depletion	*18	6,077	5,380	522	*74	*100	4,670	*1,151	—	*1,151
Pension, profit-sharing, annuity, bond purchase plans	5,727	6,338	4,829	*417	*478	614	158,758	2,539	564	1,975
Employee benefit programs	7,763	38,934	26,049	474	7,623	4,788	207,545	25,740	9,186	16,555
Net loss from other partnerships	*300	275,911	205,242	3,210	44,082	23,377	64,919	*1,831	*1,456	*375
Farm net loss	—	*739	*447	*88	*172	*32	*2,882	—	—	—
Net loss, noncapital assets	*27	25,816	10,507	*88	*299	14,921	17,808	624	294	330
Other deductions	955,092	9,845,370	8,410,428	132,289	620,734	681,919	8,828,101	1,427,430	681,412	746,018
Net income (less deficit)	473,903	−753,599	−1,856,285	158,285	170,948	773,452	10,344,281	108,270	137,697	−29,427
Net income	523,906	5,881,333	3,951,166	304,575	366,750	1,258,843	12,419,541	516,714	272,327	244,387
Deficit	−50,003	−6,634,933	−5,807,450	−146,289	−195,802	−485,391	−2,075,260	−408,444	−134,630	−273,814
Selected other income:										
Net short-term capital gain (less loss)	*−1,267	48,005	39,878	2,422	3,351	2,353	9,337	*626	*599	*27
Net long-term capital gain (less loss)	*7,219	2,236,439	2,031,498	83,434	49,077	72,431	154,952	16,501	7,371	9,130
Partnerships With Net Income										
Number of partnerships	5,728	195,725	153,946	20,126	9,489	12,164	167,978	9,528	5,278	4,250
Total receipts	1,969,773	24,484,356	15,945,093	609,092	1,753,885	6,176,287	38,915,956	3,273,368	1,768,615	1,504,753
Business receipts	1,807,969	22,844,477	14,934,143	535,310	1,609,739	5,765,284	37,903,802	3,127,900	1,678,469	1,449,430
Income from other partnerships	*4,371	102,542	64,926	*2,090	7,039	28,487	39,738	*5,349	*185	*5,164
Nonqualifying dividends	*412	2,137	1,730	281	*90	*35	1,665	*362	*351	*11
Interest received	49,527	480,938	335,006	18,598	25,775	101,559	114,373	18,289	10,963	7,326
Rents received	4,474	117,247	17,835	11,289	27,205	60,918	144,671	54,863	30,244	24,619
Royalties	*83	22,753	10,441	11,997	—	*315	25,023	*6	*6	—
Farm net profit	—	*1,291	*1,104	*10	*4	*172	*4,974	—	—	—
Net gain, noncapital assets	137	433,448	305,657	8,880	6,168	112,742	67,204	12,164	11,616	548
Other receipts	102,799	479,525	274,251	20,637	77,864	106,773	614,506	54,435	36,781	17,654
Total deductions	1,445,867	18,603,023	11,993,927	304,517	1,387,135	4,917,444	26,496,415	2,756,654	1,496,288	1,260,366
Cost of sales and operations, total	251,719	5,140,958	354,027	70,762	711,099	4,005,070	5,058,916	582,322	248,441	333,881
Inventory, beginning-of-year	*207	1,355,123	43,227	*5,349	192,820	1,113,727	277,945	34,029	16,155	17,874
Purchases	*41,725	1,395,092	172,359	*27,433	233,921	961,379	2,317,127	282,046	145,581	136,465
Cost of labor	*19,228	105,141	6,886	4,713	25,429	68,113	838,357	129,495	45,593	83,902
Material and supplies	*315	288,531	10,228	1,411	68,503	208,388	388,151	50,241	8,122	42,119
Other costs	190,436	3,301,576	176,905	41,823	359,002	2,723,846	1,568,187	118,417	47,762	70,654
Less: Inventory, end-of-year	*191	1,304,505	55,577	*9,968	168,577	1,070,383	330,851	31,905	14,772	17,132
Salaries and wages	192,717	707,201	531,003	6,479	95,415	74,304	7,865,387	440,845	273,633	167,212
Payments to partners	44,982	133,541	58,093	2,491	39,057	33,899	1,100,294	21,775	13,409	8,366
Rent paid	32,048	419,085	372,936	10,594	21,564	13,990	1,663,060	117,940	65,313	52,628
Interest paid	5,583	3,381,993	3,002,044	43,695	67,336	268,917	644,165	247,333	152,946	94,387
Taxes paid	23,205	1,789,987	1,657,656	45,875	24,491	61,964	1,062,094	170,854	94,520	76,335
Bad debts	5,870	12,153	9,397	*487	546	1,724	45,617	5,897	3,245	2,652
Repairs	4,856	600,687	568,690	11,106	8,313	12,578	293,289	98,475	53,109	45,366
Depreciation	11,794	2,412,990	2,305,660	39,861	25,090	42,379	1,343,038	238,614	139,846	98,768
Amortization	821	14,933	12,041	*30	301	2,560	51,478	1,691	862	829
Depletion	*18	1,440	842	498	—	*100	3,132	*66	—	*66
Pension, profit-sharing, annuity, bond purchase plans	5,057	4,604	3,474	*407	*378	345	153,569	1,727	467	1,260
Employee benefit programs	6,832	16,514	11,285	*357	3,318	1,554	182,090	14,128	6,664	7,464
Net loss from other partnerships	*300	20,835	11,197	*595	1,502	7,541	26,699	*246	*143	*102
Farm net loss	—	*485	*281	—	*172	*32	*2,882	—	—	—
Net loss, noncapital assets	*27	7,611	1,544	—	*23	6,044	4,880	244	*175	*68
Other deductions	860,040	3,938,006	3,093,756	71,280	388,531	384,440	6,995,829	814,497	443,515	370,981
Net income	523,906	5,881,333	3,951,166	304,575	366,750	1,258,843	12,419,541	516,714	272,327	244,387
Selected other income:										
Net short-term capital gain (less loss)	*−1,267	12,792	8,373	*1,707	2,838	*−125	5,339	*557	*539	*18
Net long-term capital gain (less loss)	*7,219	1,789,115	1,714,138	28,508	11,677	34,791	45,049	4,268	1,769	*2,499

Footnote at end of table.

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Services—Continued										
	Personal Services						Automobile repair and services				
								Automobile repair shops			
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services	Business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other servicves
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Partnerships With and Without Net Income											
Number of partnerships	**26,604**	**6,950**	**8,572**	**2,778**	**8,304**	**39,774**	**24,176**	**16,708**	**8,566**	**8,142**	**7,468**
Total receipts	**1,490,933**	**455,337**	**346,083**	**117,037**	**572,476**	**3,983,673**	**2,357,067**	**1,663,699**	**830,207**	**833,492**	**693,368**
Business receipts	1,475,278	445,974	345,282	116,790	567,232	3,748,145	2,311,183	1,643,905	814,211	829,694	667,278
Income from other partnerships	—	—	—	—	—	5,967	—	—	—	—	—
Nonqualifying dividends	*2	*2	—	—	—	*182	*6	*1	—	*1	*5
Interest received	2,687	615	47	*23	2,002	32,711	2,678	753	313	440	1,925
Rents received	5,712	4,022	*254	*200	1,236	31,409	10,197	3,493	2,389	1,104	6,704
Royalties	*4	—	—	—	*4	10,679	*131	*112	*112	—	*19
Farm net profit	—	—	—	—	—	—	*4,965	*4,965	*4,965	—	—
Net gain, noncapital assets	4,706	3,640	*125	*12	928	41,075	6,934	783	*321	461	6,152
Other receipts	2,544	1,084	*375	*11	1,074	113,505	20,974	9,689	7,897	1,792	11,285
Total deductions	**1,267,928**	**395,048**	**298,918**	**92,979**	**480,983**	**3,816,778**	**2,034,352**	**1,385,546**	**701,053**	**684,493**	**648,806**
Cost of sales and operations, total	372,044	104,731	75,112	10,701	181,500	706,216	1,078,809	840,935	438,943	401,992	237,874
Inventory, beginning-of-year	25,196	3,972	2,367	*620	18,238	31,405	82,760	68,334	41,435	26,899	14,425
Purchases	161,005	27,330	15,331	5,950	112,394	291,212	817,595	646,231	380,363	265,868	171,364
Cost of labor	99,041	31,802	40,770	*4,377	22,091	104,453	103,632	79,985	30,163	49,822	23,647
Material and supplies	52,667	20,055	16,606	*435	15,571	69,036	85,266	78,200	16,282	61,918	7,066
Other costs	64,571	25,561	*2,869	*4	36,137	252,977	88,662	48,454	18,770	29,683	40,209
Less: Inventory, end-of-year	30,436	3,990	2,830	*686	22,930	42,867	99,107	80,270	48,072	32,198	18,837
Salaries and wages	249,426	69,905	71,664	33,274	74,583	421,268	188,591	134,725	65,952	68,773	53,867
Payments to partners	98,533	14,267	37,660	21,855	24,750	97,189	79,414	66,764	31,576	35,188	12,650
Rent paid	83,604	24,446	28,732	8,490	21,935	106,226	88,582	47,474	23,639	23,835	41,107
Interest paid	22,550	11,135	2,091	*546	8,778	387,827	57,500	13,320	6,426	6,894	44,179
Taxes paid	46,246	15,444	11,542	2,854	16,405	76,050	63,357	43,611	20,740	22,871	19,746
Bad debts	2,194	304	*93	*58	1,740	5,724	3,961	2,978	1,863	1,116	982
Repairs	22,800	12,109	3,247	633	6,811	47,450	27,854	11,233	6,602	4,631	16,621
Depreciation	63,651	29,021	9,882	2,359	22,389	1,306,188	155,985	32,908	17,588	15,320	123,076
Amortization	2,025	1,082	*4	*57	*882	3,067	1,450	*651	*176	*475	799
Depletion	*1	—	—	—	*1	*1,418	—	—	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	*784	*445	—	—	*339	6,693	*319	*182	*149	*33	*137
Employee benefit programs	3,542	1,354	*252	*251	1,685	10,357	3,150	2,370	1,253	1,116	781
Net loss from other partnerships	*78	*71	*7	—	—	17,148	*4,068	*32	*32	—	*4,036
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*179	*39	*88	—	*52	6,053	*381	*73	—	*73	*308
Other deductions	300,271	110,695	58,544	11,900	119,131	617,901	280,932	188,289	86,114	102,175	92,643
Net income (less deficit)	**223,006**	**60,290**	**47,165**	**24,058**	**91,493**	**166,895**	**322,715**	**278,153**	**129,154**	**148,999**	**44,562**
Net income	266,566	70,834	54,020	24,906	116,806	841,969	382,080	288,528	135,235	153,293	93,552
Deficit	−43,560	−10,544	−6,854	*−848	−25,313	−675,074	−59,365	−10,375	−6,081	−4,294	−48,990
Selected other income:											
Net short-term capital gain (less loss)	*456	*273	—	—	*182	2,374	*13	*2	*2	—	*11
Net long-term capital gain (less loss)	7,414	*4,579	*62	—	*2,773	67,335	*58	*384	*252	*132	*−326
Partnerships With Net Income											
Number of partnerships	**19,890**	**5,360**	**6,391**	**2,276**	**5,863**	**26,534**	**18,891**	**13,992**	**7,196**	**6,796**	**4,899**
Total receipts	**1,261,059**	**400,406**	**272,604**	**101,383**	**486,666**	**2,939,235**	**2,010,870**	**1,506,499**	**748,693**	**757,806**	**504,371**
Business receipts	1,249,198	393,789	271,845	101,147	482,416	2,767,631	1,975,385	1,488,324	732,965	755,359	487,061
Income from other partnerships	—	—	—	—	—	5,808	—	—	—	—	—
Nonqualifying dividends	—	—	—	—	—	*179	*6	*1	—	*1	*5
Interest received	2,553	559	*38	*23	1,934	18,174	2,345	740	310	430	1,605
Rents received	3,924	2,476	*221	*190	1,038	18,202	8,399	3,193	2,123	1,069	5,206
Royalties	*3	—	—	—	*3	10,677	*131	*112	*112	—	*19
Farm net profit	—	—	—	—	—	—	*4,965	*4,965	*4,965	—	—
Net gain, noncapital assets	3,604	*3,161	*125	*12	*306	34,941	4,196	783	*321	461	3,413
Other receipts	1,776	421	*375	*11	969	83,622	15,444	8,383	7,897	486	7,062
Total deductions	**994,493**	**329,572**	**218,584**	**76,476**	**369,860**	**2,097,266**	**1,628,791**	**1,217,971**	**613,457**	**604,514**	**410,819**
Cost of sales and operations, total	322,662	91,273	58,293	9,247	163,849	586,092	917,847	753,281	390,515	362,765	164,566
Inventory, beginning-of-year	19,941	3,662	1,607	*514	14,158	23,899	62,980	52,625	29,450	23,176	10,355
Purchases	137,517	18,603	11,799	4,560	102,554	237,001	674,775	572,544	337,912	234,632	102,232
Cost of labor	87,494	30,558	30,906	*4,377	21,653	91,865	95,433	77,126	29,032	48,094	18,306
Material and supplies	44,707	19,569	13,178	*402	11,558	53,595	79,032	73,558	15,789	57,769	5,473
Other costs	57,690	22,402	*2,867	*4	32,416	213,576	80,794	43,614	16,909	26,705	37,180
Less: Inventory, end-of-year	24,686	3,522	2,065	*609	18,491	33,845	75,167	66,187	38,576	27,610	8,980
Salaries and wages	193,716	60,891	56,411	27,982	48,431	351,735	156,524	117,023	56,486	60,537	39,501
Payments to partners	69,370	12,104	22,729	*17,182	17,355	70,426	54,400	46,286	21,921	24,364	8,114
Rent paid	63,067	19,678	21,519	7,048	14,823	74,559	72,578	41,161	20,803	20,358	31,417
Interest paid	13,100	5,510	1,472	*515	5,603	103,550	31,778	11,430	5,356	6,074	20,349
Taxes paid	36,598	12,787	8,973	2,226	12,612	58,943	53,667	39,422	18,947	20,474	14,245
Bad debts	1,904	269	*42	*58	1,534	3,260	3,224	2,634	1,792	842	590
Repairs	18,050	10,367	2,296	539	4,848	29,244	22,155	10,656	6,366	4,290	11,500
Depreciation	43,756	20,694	5,803	1,967	15,291	368,557	84,841	29,543	15,829	13,714	55,298
Amortization	1,399	868	*2	—	*528	1,447	838	*502	*27	*475	*337
Depletion	*1	—	—	—	*1	*1,304	—	—	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	*784	*445	—	—	*339	6,130	*253	*182	*149	*33	*70
Employee benefit programs	2,736	1,324	*252	*245	915	8,619	2,717	2,161	1,095	1,066	556
Net loss from other partnerships	*78	*71	*7	—	—	*767	*4,068	*32	*32	—	*4,036
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*162	*39	*88	—	*36	2,338	*355	*73	—	*73	*282
Other deductions	227,109	93,250	40,697	9,467	83,695	430,297	223,545	163,588	74,139	89,448	59,957
Net income	**266,566**	**70,834**	**54,020**	**24,906**	**116,806**	**841,969**	**382,080**	**288,528**	**135,235**	**153,293**	**93,552**
Selected other income:											
Net short-term capital gain (less loss)	*470	*287	—	—	*182	2,592	*13	*2	*2	—	*11
Net long-term capital gain (less loss)	*4,947	*2,112	*62	—	*2,773	16,925	*−77	*250	*252	*−2	*−327

Footnote at end of table.

Table 1.—Income Statement for Selected Industries—Continued

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

Item	Services—Continued										
	Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services
			Total	Offices of physicians	Other medical and health services			Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Partnerships With and Without Net Income											
Number of partnerships	9,447	18,792	19,635	8,706	10,929	28,623	6,558	12,120	7,722	4,398	37,849
Total receipts	738,868	2,839,886	7,054,249	3,804,486	3,249,763	10,842,086	2,260,429	5,558,417	4,763,073	795,344	2,240,160
Business receipts	734,315	2,592,633	6,927,398	3,724,684	3,202,714	10,689,099	2,216,846	5,450,519	4,666,960	783,558	2,165,726
Income from other partnerships	*2	7,474	*2,557	*1,129	*1,428	4,215	7,278	8,783	7,522	*1,261	*1,578
Nonqualifying dividends	—	*118	*6	*6	—	152	*161	431	*412	*19	*760
Interest received	817	11,591	11,982	5,694	6,288	21,426	4,992	11,563	9,916	1,647	19,077
Rents received	*295	30,415	16,706	3,839	12,868	17,465	2,840	3,688	2,532	*1,156	5,490
Royalties	—	11,548	*214	*214	—	2,168	*4	*42	*42	—	*3,265
Farm net profit	—	—	—	—	—	—	—	—	—	—	*9
Net gain, noncapital assets	*199	12,264	2,111	443	1,668	1,546	374	1,151	1,081	*70	4,499
Other receipts	3,239	173,842	93,275	68,478	24,797	106,015	27,936	82,240	74,608	7,632	39,756
Total deductions	619,408	2,954,692	4,812,190	2,095,288	2,716,903	5,711,166	1,868,518	4,121,221	3,539,411	581,810	1,923,504
Cost of sales and operations, total	353,802	708,499	460,875	51,868	409,006	147,620	601,369	53,651	49,866	*3,785	894,976
Inventory, beginning-of-year	40,106	37,522	14,766	*263	14,503	—	5,380	*2303	*2236	*67	85,813
Purchases	275,515	196,474	71,352	6,333	65,019	*30	41,289	*972	*421	*551	613,755
Cost of labor	40,612	56,980	150,379	13,319	137,060	11,615	185,792	29,221	27,319	*1,902	45,122
Material and supplies	31,122	33,797	66,266	9,985	56,281	3,871	4,011	618	*292	*326	57,387
Other costs	19,103	429,383	175,580	22,230	153,350	132,103	383,969	22,313	21,316	*998	189,506
Less: Inventory, end-of-year	52,656	45,657	17,468	*261	17,207	—	*19,072	*1,777	*1,718	*59	96,606
Salaries and wages	68,988	451,570	1,655,025	792,824	862,201	2,439,140	490,081	1,949,395	1,679,188	270,206	176,258
Payments to partners	39,887	43,975	143,572	81,157	62,415	276,018	80,218	402,847	329,910	72,937	70,377
Rent paid	18,616	138,301	350,952	181,323	169,629	595,334	61,867	251,684	215,864	35,820	68,523
Interest paid	6,252	131,582	109,208	13,829	95,379	40,251	9,232	34,632	31,326	3,306	86,419
Taxes paid	19,119	97,251	204,964	73,269	131,695	255,722	62,529	150,600	129,216	21,383	50,234
Bad debts	783	4,879	15,520	2,441	13,079	6,729	2,223	3,008	2,669	*339	8,315
Repairs	5,428	45,129	35,969	15,804	20,164	29,870	4,493	11,693	10,313	1,380	25,042
Depreciation	15,226	422,028	131,886	37,473	94,413	149,812	22,693	77,629	64,179	13,450	100,346
Amortization	*252	41,396	2,953	*118	2,834	2,946	335	14,859	14,378	*481	5,752
Depletion	—	*2	—	—	—	*327	—	*1,000	*1,000	—	*771
Pension, profit-sharing, annuity, bond purchase plans	*49	6,660	33,194	26,445	6,750	57,824	12,201	37,124	28,688	8,436	1,371
Employee benefit programs	*767	8,776	41,562	11,155	30,407	56,708	12,742	42,177	39,007	3,170	2,022
Net loss from other partnerships	—	13,508	*2,037	*1,126	*910	10,735	883	1,384	1,108	*276	*13,247
Farm net loss	—	—	—	—	—	—	—	—	—	—	*2,882
Net loss, noncapital assets	*39	3,428	4,307	—	*4,306	309	*33	595	595	—	1,861
Other deductions	90,201	837,708	1,620,167	806,455	813,713	1,641,820	507,620	1,088,943	942,104	146,839	415,108
Net income (less deficit)	119,460	−114,806	2,242,059	1,709,198	532,861	5,130,920	391,911	1,437,196	1,223,662	213,534	316,656
Net income	128,873	380,795	2,362,776	1,719,271	643,505	5,163,007	402,067	1,449,753	1,234,146	215,607	524,941
Deficit	−9,414	−495,601	−120,717	−10,073	−110,644	−32,087	−10,156	−12,557	−10,484	*−2,074	−208,285
Selected other income:											
Net short-term capital gain (less loss)	*1	371	*−23	*3	*−26	549	*−249	*414	*406	*8	4,805
Net long-term capital gain (less loss)	*13	11,617	2,017	*202	*1,815	3,403	627	4,258	4,243	*15	41,709
Partnerships With Net Income											
Number of partnerships	7,170	7,833	15,309	7,683	7,626	26,386	5,506	10,607	6,837	3,770	20,324
Total receipts	676,712	2,101,729	6,473,093	3,709,222	2,763,871	10,761,137	2,092,346	5,453,630	4,679,733	773,897	1,872,777
Business receipts	672,269	1,928,222	6,359,978	3,631,757	2,728,221	10,608,300	2,049,812	5,348,297	4,584,923	763,374	1,816,811
Income from other partnerships	*2	*6,160	*1,153	*1,129	*24	4,215	6,909	8,564	7,304	*1,261	*1,578
Nonqualifying dividends	—	*21	*6	*6	—	152	*161	431	*412	*19	*348
Interest received	817	7,852	11,339	5,663	5,676	21,384	4,803	11,503	9,862	1,641	15,314
Rents received	*295	17,102	13,523	3,431	10,092	17,450	2,648	3,282	2,125	*1,156	4,982
Royalties	—	8,513	*214	*214	—	2,168	*4	*42	*42	—	*3,265
Farm net profit	—	—	—	—	—	—	—	—	—	—	*9
Net gain, noncapital assets	*160	4,562	2,096	443	1,653	1,546	322	1,151	1,081	*70	2,465
Other receipts	3,170	129,297	84,785	66,581	18,204	105,922	27,687	80,360	73,983	6,377	28,006
Total deductions	547,839	1,720,934	4,110,317	1,989,951	2,120,366	5,598,130	1,690,279	4,003,877	3,445,587	558,290	1,347,836
Cost of sales and operations, total	325,033	544,048	362,758	49,860	312,898	145,363	522,619	53,607	49,866	*3,741	696,564
Inventory, beginning-of-year	34,496	24,956	6,182	*263	5,919	—	5,380	*2,303	*2,236	*67	63,780
Purchases	250,719	138,741	57,927	6,333	51,594	*30	38,188	*972	*421	*551	499,210
Cost of labor	38,403	42,771	119,251	12,420	106,832	11,615	160,255	29,211	27,319	*1,892	32,564
Material and supplies	29,524	28,742	59,217	9,547	49,670	3,861	2,775	616	*292	*324	35,840
Other costs	18,044	335,077	128,077	21,559	106,518	129,857	335,094	22,281	21,316	*966	129,280
Less: Inventory, end-of-year	46,153	26,240	7,897	*261	7,635	—	*19,072	*1,777	*1,718	*59	64,109
Salaries and wages	61,941	261,429	1,460,002	773,394	686,608	2,415,429	470,233	1,904,046	1,643,094	260,952	149,485
Payments to partners	28,402	28,840	95,659	48,396	47,263	255,833	59,809	367,752	301,002	66,751	48,027
Rent paid	15,550	86,328	307,010	177,096	129,913	575,630	57,390	245,639	210,878	34,761	47,369
Interest paid	5,187	47,948	75,742	12,008	63,733	38,430	8,386	33,293	30,265	3,028	39,419
Taxes paid	17,300	59,354	173,028	70,677	102,352	252,427	59,861	148,276	127,194	21,081	31,785
Bad debts	429	1,574	11,197	2,441	8,756	6,729	2,221	2,949	2,609	*339	6,233
Repairs	4,948	26,647	31,911	15,418	16,493	29,708	4,293	11,325	10,034	1,291	16,534
Depreciation	12,364	208,306	97,503	31,773	65,730	147,368	21,254	74,432	61,846	12,586	46,042
Amortization	*170	23,814	1,160	*112	1,049	2,913	310	14,637	14,223	*414	3,098
Depletion	—	*2	—	—	—	*327	—	*1,000	*1,000	—	*433
Pension, profit-sharing, annuity, bond purchase plans	*49	4,601	32,025	25,938	6,087	57,579	11,927	37,124	28,688	8,436	1,371
Employee benefit programs	*767	5,576	35,611	10,700	24,910	56,002	12,172	41,764	38,594	3,170	1,998
Net loss from other partnerships	—	5,511	*2,037	*1,126	*910	10,342	856	1,212	*1,081	*131	*1,582
Farm net loss	—	—	—	—	—	—	—	—	—	—	*2,882
Net loss, noncapital assets	*39	*618	*104	—	*104	304	*24	594	594	—	*97
Other deductions	75,659	416,339	1,424,571	771,011	653,560	1,603,747	458,922	1,066,226	924,617	141,609	254,917
Net income	128,873	380,795	2,362,776	1,719,271	643,505	5,163,007	402,067	1,449,753	1,234,146	215,607	524,941
Selected other income:											
Net short-term capital gain (less loss)	*1	*110	*−23	*3	*−26	549	*−249	*414	*406	*8	*905
Net long-term capital gain (less loss)	*13	4,904	*420	*202	*217	3,403	627	2,397	2,382	*15	7,222

*This estimate should be used with caution because of the small number of sample returns on which it was based.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry

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

Industry	Partnerships with and without net income											
	Number of partnerships		Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	1,234,157	118,649	6,121,455	214,856,305	14,519,760	7,364,870	16,022,804	22,252,594	3,500,460	14,446,809	246,857	3,749,996
All nonfarm industries	1,124,619	114,978	5,787,794	198,894,977	13,281,911	7,055,026	15,047,150	21,226,427	3,329,220	13,366,432	244,514	3,547,752
Agriculture, forestry, and fishing	126,938	4,695	380,363	18,044,938	1,354,772	348,628	1,037,438	1,254,671	234,470	1,234,872	2,698	209,143
Farms	109,538	3,671	333,661	15,961,328	1,237,848	309,844	975,654	1,026,168	171,240	1,080,377	2,343	202,244
Field crop	42,545	858	128,840	5,130,961	539,806	127,225	383,732	398,574	82,142	481,331	3,259	59,095
Vegetable and melon	2,618	*26	8,292	770,052	45,800	20,564	22,675	125,333	6,327	101,597	*−57	*658
Fruit and tree nut	9,566	1,275	45,616	994,976	95,983	41,817	124,998	157,054	16,211	−10,950	*−940	15,082
Horticultural specialty	1,558	*218	5,495	190,193	10,289	6,789	6,165	33,543	*2,896	6,600	—	*1
Beef cattle feedlots	1,202	*36	3,751	719,656	15,511	4,928	24,379	22,060	2,448	51,685	*−2	*1,162
Beef cattle, except feedlots	25,653	746	68,393	4,569,868	219,463	52,359	229,433	111,072	22,565	156,459	1,559	60,628
Hogs, sheep, and goats	6,586	*219	15,782	817,230	65,221	12,162	29,207	38,343	8,444	81,067	*−752	6,105
Dairy farms	15,036	266	45,240	2,165,416	217,347	39,840	136,532	110,879	25,092	213,166	*373	57,107
Poultry and eggs	1,047	*4	2,659	477,458	14,228	3,180	10,784	22,448	2,300	17,712	*48	*1,248
General livestock, except animal specialty	*409	—	*984	*57,210	*3,351	*367	*1,759	*525	—	*5,706	*−1,046	*−20
Animal specialty	3,019	—	7,965	64,073	10,264	2,208	5,330	6,328	*2,813	−23,944	*−100	*1,180
Farms not allocable	*299	*23	*644	*4,235	*585	*305	*658	*7	—	*−51	—	—
Agricultural services	12,663	654	33,068	1,522,143	78,380	27,195	36,448	155,642	33,092	133,743	*−143	705
Veterinary services	1,418	—	3,104	261,489	6,905	4,518	4,025	32,831	15,022	81,773	—	—
Livestock breeding	1,624	*112	6,922	91882	15,302	1,406	8,495	2,630	*1,242	−38,115	*−157	—
Animal services, except livestock breeding and veterinary	1,847	*88	4,147	112,896	10,519	2,521	4,703	11,160	*942	−9,454	—	*234
Landscape and horticultural services	4,293	*350	9,370	247,508	13,241	7,501	3,141	45,734	8,472	48,574	—	—
Other agricultural services	3,481	*104	9,525	808,367	32,414	11,249	16,084	63,287	7,415	50,964	*14	*470
Forestry	2,760	*90	8,375	316,721	16,069	9,133	10,463	34,587	13,261	10,750	*497	6,208
Fishing, hunting, and trapping	1,977	*280	5,259	244,746	22,474	2,457	14,872	38,275	16,877	10,002	—	*−14
Mining	23,629	8,266	468,566	6,563,203	653,150	250,814	274,975	460,634	45,174	−2,857,247	1,417	36,176
Metal mining	1,087	502	5,519	591,953	91,815	13,859	73,462	61,299	*341	−185,949	—	*19
Coal mining	1,348	368	11,948	1,456,905	131,112	96,614	54,268	188,108	16,906	−250,957	*−3,365	8,842
Oil and gas extraction	20,076	7,357	446,264	4,058,644	401,435	131,968	134,637	163,190	22,876	−2,415,773	4,857	24,405
Nonmetallic minerals, except fuels	1,118	39	4,835	455,702	28,788	8,374	12,608	48,038	5,051	−4,568	*−74	2,909
Construction	78,032	2,646	177,685	16,052,651	280,532	233,000	239,671	2,122,451	372,836	1,770,242	4,517	15,060
General building contractors and operative builders	28,413	1,740	68,947	8,025,473	72,644	79,091	172,380	717,875	127,048	709,656	4,490	11,724
General building contractors	26,846	1,528	63,326	6,907,373	61,432	68,726	123,678	677,456	116,526	602,751	4,117	8,493
Operative builders	1,567	212	5,621	1,118,099	11,213	10,365	48,702	40,419	10,523	106,905	*373	*3,231
Heavy construction contractors	3,234	*22	7,233	2,431,658	63,531	32,696	24,571	345,230	16,103	193,230	*−11	1,100
Highway and street construction	1,105	*5	2,458	811,111	20,732	14,355	6,595	118,669	8,748	78,405	—	*120
Heavy construction, except highway	2,129	*17	4,775	1,620,547	42,799	18,341	17,976	226,561	7,354	114,825	*−11	*980
Special trade contractors	46,121	884	100,963	5,583,546	143,776	120,359	42,562	1,056,994	229,685	865,338	*38	2,236
Plumbing, heating, and air conditioning	5,583	*27	11,924	895,654	16,162	19,462	5,563	132,177	40,773	104,367	—	*8
Painting, paper hanging, and decorating	5,081	*265	11,059	396,675	8,002	11,600	2,696	99,012	15,482	100,023	—	*618
Electrical work	3,551	**	7,640	560,359	6741	10,258	1,888	102,853	23,082	89,556	—	*67
Masonry, stonework, tile setting, and plastering	6,156	**	13,505	759,232	12,172	20,075	3,792	207,630	25,545	151,303	—	*19
Carpentering and flooring	6,444	*84	13,809	528,589	8,164	9,723	3,365	95,298	32,389	107,579	—	*265
Roofing and sheet metal work	2,745	*16	6,467	326,837	5,394	6,490	1,531	52,402	12,888	49,105	—	*714
Concrete work	2,807	*100	5,801	398,458	13,215	9,486	2,850	75,554	18,803	53,857	*2	*192
Water well drilling	894	—	2,106	109,606	11,969	1,916	2,754	10,619	*1,997	16,506	—	—
Miscellaneous special trade contractors	12,860	303	28,652	1,608,136	61,955	31,349	18,122	281,450	58,727	193,043	*36	352
Contractors not allocable	*264	—	*542	*11,974	*581	*854	*158	*2,352	—	*2,018	—	—
Manufacturing	27,931	1,420	75,100	10,514,297	374,102	201,709	166,251	1,641,227	132,976	660,015	1,396	45,885
Food and kindred products	1,276	99	6,061	1,429,657	35,415	40,498	20,088	146,027	11,146	33,215	*−11	4,428
Textile mill products	289	*6	675	132,622	2,902	3,228	1,085	27,141	*580	9,822	*4	*−5
Apparel and other textile products	1,555	*44	3,721	500,917	5,670	15,678	4,001	168,751	9,000	52,852	*−7	*23
Lumber and wood products, except furniture	5,472	67	13,690	1,749,723	63,272	33,993	23,208	254,724	26,195	125,617	*561	19,535
Furniture and fixtures	978	*85	2,192	176,745	1,908	3,607	1,387	28,075	7,388	27,006	—	—

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with and without net income: Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Printing, publishing, and allied industries	5,272	429	16,637	805,366	17,003	19,472	7,652	149,336	16,070	139,588	*104	*9,419
Chemicals and allied products	448	**	1,061	1,757,910	134,885	15,365	57,164	226,010	1,358	−111,025	—	—
Leather and leather products	*201	**	*409	*49,397	*434	*974	*448	*6,761	*1,008	*8,080	—	—
Stone, clay, and glass products	1,349	**	3,095	399,543	15,532	10,615	5,773	59,346	10,199	39,667	*379	*9,775
Primary metal industries	408	—	866	289,608	9,470	6,479	4,181	34,301	*807	8,901	*−1	—
Fabricated metal products	3,188	103	7,645	706,291	23,178	15,436	9,061	124,792	11,378	124,142	*143	*277
Machinery, except electrical	1,964	*14	4,333	623,798	16,480	11,517	17,546	145,780	13,731	20,328	*223	*1,920
Electrical and electronic equipment	842	*191	2,431	166,113	2,642	1,931	1,519	19,830	*4,005	−3,911	—	*13
Transportation equipment	391	*87	1,118	70,280	1,190	1,569	*311	16,912	*376	9,664	—	—
Other manufacturing industries	4,298	288	11,166	1,656,329	44,120	21,347	12,827	233,442	19,735	176,069	—	*500
Manufacturing not allocable									—	—	—	—
Transportation, communication, electric, gas, and sanitary services	**19,886**	**1,294**	**55,480**	**4,486,154**	**700,153**	**107,512**	**243,484**	**472,042**	**54,488**	**376,590**	***238**	**7,832**
Local and interurban passenger transit	766	*107	2,012	70,249	3,764	*2,951	1,439	*22,841	*1,338	9,585	*226	*302
Taxicabs	*114	—	*228	*12,198	*410	*348	*354	*1,773	*862	*916	*226	*302
Other passenger transportation	652	*107	1,784	58,052	*3,353	*2,603	*1,085	*21,068	*476	8,669	—	—
Trucking and warehousing	12,075	631	30,830	1,535,466	138,057	63,332	54,793	242,654	34,406	135,493	*−75	3,440
Trucking, local and long distance	10,818	443	25,125	1,343,808	118,092	56,442	32,814	212,841	31,168	127,116	*−25	*386
Public warehousing and trucking terminals	1,257	188	5,705	191,658	19,964	6,890	21,980	29,813	3,238	8,377	*−50	*3,054
Water transportation	1,286	101	4,812	431,072	154,461	3,542	72,867	35,866	1,334	−40,935	*164	*1,364
Air transportation	734	*26	2,369	72,755	15,893	1,869	4,444	9,908	*2,343	−18,078	—	—
Transportation services	1,750	*45	4,369	1,201,068	182,869	11,923	42,988	45,084	5,505	412,632	—	*1,273
Passenger transportation arrangement	964	*28	2,146	298,964	2,092	2,092	705	15,642	3,383	3,923	—	*−214
Freight transportation arrangement	230	*13	628	57,779	3,217	*862	*1,829	15,108	—	8,980	—	*1,488
Other transportation services	556	*4	1,595	844,326	177,560	8,969	40,453	14,334	*2,122	399,729	—	—
Communication	980	270	5,652	271,916	66,932	10,828	25,163	70,924	3,544	−59,197	*−78	*135
Electric and gas services	720	*26	1,950	714,468	118,670	4,713	35,351	9,608	*3,310	−83,722	—	*1,152
Sanitary services	1,575	*88	3,486	189,159	19,507	8,354	6,438	35,156	*2,707	20,813	*2	*167
Wholesale and retail trade	**200,195**	**5,881**	**478,481**	**52,920,233**	**598,017**	**856,773**	**441,631**	**3,864,761**	**671,662**	**2,804,927**	**−673**	**47,057**
Wholesale trade	29,157	931	74,407	17,818,552	146,588	154,720	119,363	739,214	162,976	789,533	107	11,240
Motor vehicles and automotive equipment	1,909	*17	4,855	664,804	4,460	6,522	3,648	40,001	16,440	57,823	*6	*69
Lumber and construction materials	1,158	41	3,513	886,229	10,507	7,861	5,538	42,451	7,868	48,140	*−7	*753
Electrical goods	1,141	*11	2,892	241,653	4,230	2,620	4,727	14,414	6,220	8,338	*12	*695
Hardware, plumbing, and heating equipment	1,027	*8	2,554	310,063	1,997	3,511	1,747	21,300	2,971	28,280	—	*13
Farm machinery and equipment	1,255	—	2,873	619,356	6,335	6,206	5,191	27,318	6,355	37,702	—	*52
Other machinery, equipment, and supplies	2,966	168	6,878	922,632	10,776	11,772	8,531	66,210	20,506	64,841	*−38	686
Other durable goods	4,185	57	10,500	2,098,343	22,312	16,016	23,203	90,311	22,319	85,328	*−22	157
Drugs, chemicals, and allied products	1,180	*8	2,675	316,088	3,900	3,320	3,198	20,739	4,920	25,182	*−1	*−89
Apparel, piece goods, and notions	1,431	*4	3,509	561,284	1,753	4,391	3,961	28,745	6,390	43,838	—	*4
Groceries and related products	4,041	241	10,799	3,165,302	18,290	19,570	9,508	140,948	24,969	137,235	*30	1,287
Farm-product raw materials	1,952	29	5,619	3,896,155	26,040	13,427	27,528	90,601	15,771	69,401	*−42	1,888
Alcoholic beverages	523	*17	1,317	668,056	3,918	18,979	1,834	32,124	6,291	27,326	*−2	*74
Other nondurable goods	6,119	330	15,784	3,431,487	31,918	40,247	20,599	122,648	21,587	152,633	*172	5,651
Wholesalers not allocable	*270	—	*639	*37,100	*152	*276	*149	*1,403	*370	*3,468	—	—
Retail trade	170,410	4,950	402,588	35,025,060	449,554	701,351	321,861	3,121,811	508,120	2,010,876	−781	32,398
Building materials, hardware, garden supply, and mobile home dealers	9,366	217	23,035	2,724,840	36,826	49,208	36,199	210,888	48,226	203,246	*−1,493	1,151
Lumber and other building material	2,357	30	6,501	1,196,154	14,452	16,706	11,685	94,602	15,213	93,537	*13	82
Paint, glass, and wallpaper stores	914	*14	2,012	119,306	1,255	2,863	472	13,474	*3,218	12,555	*9	*241
Hardware stores	3,368	*118	8,294	817,523	8,279	18,609	8,098	64,393	23,652	73,305	*−1,532	*−32
Retail nurseries and garden supply stores	1,837	*13	4,106	233,986	7,096	5,730	4,200	23,654	2,722	11,862	*−3	*−20
Mobile home dealers	890	*42	2,122	357,871	5,744	5,299	11,744	14,764	3,422	11,986	*20	*881
General merchandise stores	4,136	170	9,955	1,029,913	9,143	17,296	6,911	80,645	13,986	59,224	*37	3,870
Variety stores	819	*30	2,189	171,956	1,609	2,620	1,297	13,942	3,757	13,552	—	*26
Other general merchandise stores	3,317	*140	7,766	857,957	7,534	14,675	5,614	66,702	10,230	45,672	*37	3,844

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with and without net income: Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Food stores	22,611	319	50,779	6,842,724	62,436	93,594	33,732	427,960	60,533	291,926	*548	2,679
Grocery stores	14,666	117	32,753	5,599,935	46,079	73,801	26,427	326,315	37,590	216,560	*224	2,493
Meat and fish markets, including freezer provisioners	2,169	*9	5,037	569,680	5,502	6,376	1,761	32,962	11,200	24,448	—	—
Fruit stores and vegetable markets	814	*84	1,860	205,892	1,605	1,935	739	9,253	*2,638	14,121	—	*−13
Candy, nut, and confectionery stores	699	—	1,495	62,172	1,105	1,487	*968	5,730	*269	8,507	—	*42
Dairy products stores	695	*23	1,789	66,674	1,673	1,621	1,225	9,452	*486	1,334	—	*6
Retail bakeries	2,018	*3	4,253	204,255	4,421	5,593	978	36,595	6,728	18,733	—	—
Miscellaneous food stores	1,550	*83	3,592	134,116	2,051	2,781	1,633	7,652	*1,622	8,223	*323	*151
Automotive dealers and service stations	25,386	214	58,796	9,256,873	65,657	124,454	72,818	444,690	99,918	360,483	−221	295
Motor vehicle dealers—new car dealers (franchised)	2,546	26	5,754	2,582,079	13,527	19,053	28,058	126,422	16,806	65,186	*−452	−48
Motor vehicle dealers—used cars only	3,906	—	8,265	1,143,815	5,072	9,073	9,711	30,976	9,210	44,090	*276	*83
Auto and home supply stores	4,216	*14	9,562	846,264	10,639	15,495	7,218	61,875	25,817	64,300	*26	*−769
Gasoline service stations	11,929	134	29,090	4,077,869	30,465	72,711	15,024	198,627	42,282	173,679	*−72	955
Boat dealers	1,097	—	2,244	204,469	2,698	3,167	5,967	7,946	*1,302	1,297	—	—
Recreational vehicles	356	*27	757	102,047	628	1,338	2,329	4,150	*713	3,824	—	*75
Motorcycle dealers	692	—	1,580	123,846	1,093	1,871	2,062	6,013	*1,628	284	—	—
Miscellaneous aircraft and automotive dealers	644	*13	1,544	176,484	1,534	1,746	2,448	8,681	*2,160	7,823	*2	—
Apparel and accessory stores	12,148	*163	28,295	1,593,498	15,970	32,505	15,207	149,830	38,918	133,975	—	*698
Men's and boys' clothing and furnishings stores	1,620	*86	3,861	257,493	2,470	4,581	2,546	23,292	7,777	24,964	—	*292
Women's ready-to-wear stores	2,622	—	5,663	346,558	3,904	8,467	2,487	34,880	4,793	31,204	—	*349
Women's accessory and specialty stores	702	—	1,404	60,914	605	1,388	850	6,082	*228	5,667	—	—
Children's and infant wear stores	1,221	*3	2,540	57,070	523	1,103	996	2,493	*2,315	1,278	—	—
Family clothing stores	2,462	*14	6,489	394,013	4,041	7,955	4,487	41,594	11,055	27,447	—	*13
Shoe stores	1,602	*13	3,748	212,219	1,459	3,653	1,365	17,669	8,679	20,339	—	—
Furriers and fur shops	*121	—	*260	*30,484	*226	*382	*193	*1,787	*84	*4,045	—	—
Other apparel and accessory stores	1,798	*47	4,330	234,748	2,743	4,975	2,284	22,035	3,987	19,032	*−2	*46
Furniture and home furnishings stores	12,364	540	28,678	2,017,535	31,968	38,711	21,638	205,965	45,769	166,838	*8	2,074
Furniture stores	4,630	295	10,581	1,016,428	13,069	19,677	13,545	103,636	20,957	102,955	*2	1,063
Floor covering stores	1,490	*84	3,140	220,374	2,735	3,077	1,855	30,128	5,374	16,168	—	*70
Drapery, curtain, and upholstery stores	1,499	—	3,017	66,338	1,014	1,976	243	7,972	*1,500	9,627	—	*937
Home furnishings and equipment stores, except appliances	1,174	—	2,727	116,207	1,495	2,089	807	14,385	*1,901	8,823	—	—
Household appliance stores	1,175	—	2,814	263,679	3,259	5,979	1,725	26,744	6,777	16,372	*6	*1
Radio and television stores	1,035	**	2,099	141,901	2,883	3,319	1,437	11,658	5,693	4,416	—	*4
Music stores	1,361	**	4,300	192,609	7,513	2,594	2,026	11,443	3,566	8,477	—	—
Eating and drinking places	36,593	2,129	95,819	5,871,375	148,952	235,991	84,399	1,185,467	86,539	371,930	*−82	7,902
Eating places	28,031	1,850	77,412	5,140,585	130,494	200,292	72,405	1,091,059	74,883	299,097	*−96	6,845
Drinking places	8,562	*279	18,407	730,790	18,459	35,699	11,994	94,408	11,656	72,833	*14	*1,056
Miscellaneous retail stores	47,314	1,198	106,232	5,645,634	77,762	108,832	50,592	414,311	112,338	420,700	*422	13,723
Drug stores and proprietary stores	3,089	*34	7,179	811,163	5,351	14,134	4,259	86,535	25,171	56,994	—	*−69
Liquor stores	3,791	*223	8,986	1,083,083	12,894	22,547	11,402	46,170	13,094	52,506	—	*9,962
Used merchandise stores	3,794	*83	8,323	241,473	4,333	4,898	3,941	19,820	3,217	25,000	*31	*808
Sporting goods and bicycle shops	3,765	*111	7,936	326,480	4,525	6,796	5,921	21,478	10,802	15,335	—	*145
Book stores	1,327	*98	3,179	99,486	982	1,975	928	8,594	*1,813	4,469	—	—
Stationery stores	211	—	517	69,318	536	989	169	7,222	*2,426	5,082	—	—
Jewelry stores	2,021	*13	4,654	216,822	3,128	4,413	2,234	18,002	4,377	28,482	—	*290
Hobby, toy, and game shops	2,328	—	5,192	97,083	2,040	2,132	1,490	4,020	*156	6,617	—	—
Camera and photographic supply stores	211	*14	435	76,773	1,179	2,576	*272	6,472	*394	5,503	—	—
Gift, novelty, and souvenir shops	3,886	*169	9,148	187,251	3,916	4,303	1,501	15,465	2,409	9,046	—	—
Luggage and leather goods stores	*451	—	*1,012	*43,025	*1,031	*368	*86	*1,545	3,184	*6,157	—	*1
Sewing, needlework, and piece goods stores	2,457	—	4,918	131,009	1,810	3,195	1,600	15,413	*1,928	14,228	—	—
Mail order houses	1,336	*17	2,931	174,907	520	2,209	*320	12,059	2,829	22,631	*−41	*−76
Merchandising machine operators	956	—	2,274	107,231	6,288	2,080	1,017	5,915	*1,982	4,782	—	*−13
Direct selling organizations	1,008	*97	2,055	55,466	906	958	*297	4,686	*3,016	3,587	*−162	*−30

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with and without net income: Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Miscellaneous retail stores—Continued												
Fuel and ice dealers, except fuel oil and bottled gas dealers	290	*6	669	77,313	1,525	1,680	744	5,184	*1,058	3,038	—	—
Fuel oil dealers	510	—	1,090	280,873	2,435	4,570	871	10,409	2,894	14,811	*–16	*2,618
Liquified petroleum gas (bottled gas) dealers	*226	—	*452	*45,573	*746	*1,583	*61	*2,012	*1,428	*3,627	—	—
Florists	3,267	—	6,796	282,501	6,214	7,610	2,321	36,199	6,913	27,958	—	*–11
Cigar stores and stands	*298	—	*1,323	*42,072	*91	*319	*14	*714	*215	*4,295	—	—
News dealers and newsstands	*191	—	*657	*8,851	*135	*98	*49	*985	*101	*800	—	—
Other miscellaneous retail stores	11,901	333	26,506	1,187,883	17,175	19,401	11,093	85,411	22,931	105,751	*610	*99
Retail trade not allocable	492	—	999	42,668	840	760	*366	2,055	*1,893	2,552	—	*5
Wholesale and retail trade not allocable	628	—	1,486	76,622	1,875	703	*407	*3,736	*566	4,518	—	3,418
Finance, insurance, and real estate	**516,135**	**82,821**	**3,702,421**	**62,822,429**	**7,562,135**	**4,034,690**	**12,093,787**	**2,502,571**	**616,382**	**113,206**	**227,927**	**3,233,898**
Finance	118,632	25,139	1,662,094	18,451,234	168,718	192,810	1,199,095	613,917	243,665	392,902	181,190	990,240
Banking and miscellaneous finance	379	*86	40,070	217,100	*2,563	*2,813	*20,387	*23,280	*4,235	28,502	*3,008	–2,233
Credit agencies other than banks	1,957	334	10,037	177,407	4,317	3,639	32,109	12,766	6,342	14,898	*145	5,222
Security, commodity brokers, and services	2,858	332	27,970	13,863,464	9,640	63,960	529,036	509,111	138,675	101,433	70,991	181,027
Security underwriting syndicates	570	—	5,229	5,385,252	*222	*95	67	—		87,319	—	—
Security brokers and dealers, except underwriting syndicates	1,510	211	15,066	7,196,703	8,420	59,450	515,172	468,260	129,632	50,881	89,182	144,009
Commodity contracts brokers, exchanges and services	778	121	7,675	1,281,510	998	4,416	13,797	40,851	9,043	–36,767	–18,191	*37,018
Holding and investment companies	113,438	24,387	1,584,017	4,193,263	152,198	122,397	617,564	68,759	94,412	248,070	107,046	806,225
Investment clubs	12,658	1,521	132,452	23,497	388	1,048	6,315	—	*5,444	–16,231	2,872	23,245
Common trust funds	2,309	225	565,697	1,338,921	*583	1,425	3,838	*152	17,941	1,279,840	–5,521	3,427
Other holding and investment co's	98,471	22,641	885,868	2,830,846	151,227	119,924	607,411	68,607	71,027	–1,015,539	109,695	779,552
Insurance agents, brokers, and service	6,643	*141	24,607	2,120,870	14,069	26,462	7,729	240,270	54,078	473,903	*–1,267	*7,219
Real estate	390,860	57,541	2,015,720	42,250,324	7,379,347	3,815,418	10,886,964	1,648,383	318,639	–753,599	48,005	2,236,439
Operators and lessors of buildings	321,449	48,566	1,692,629	31,708,081	7,122,350	3,566,352	9,978,486	1,238,884	183,630	–1,856,285	39,878	2,031,498
Lessors, other than buildings	28,216	1,987	137,419	730,390	77,319	73,615	146,886	16,015	4,494	158,285	2,422	83,434
Real estate agents, brokers, and managers	18,932	2,854	86,534	2,316,826	68,119	58,829	177,765	179,435	59,294	170,948	3,351	49,077
Title abstract companies	*546	*213	*2,064	*31,226	*635	*1,912	*1,221	*3,831	—	*15,377	*2	—
Subdividers and developers, except cemeteries	21,330	3,904	96,039	7,431,685	109,479	113,398	577,540	205,872	71,154	754,578	2,351	70,273
Cemetery subdividers and developers	*206	*14	*508	*13,755	*1,029	*748	*2,139	*3,160	—	*1,318	—	—
Combined real estate, insurance, loans, law offices	*181	*3	*527	*18,360	*417	*563	*2,927	*1,186	*66	*2,180	—	*2,158
Services	**241,313**	**11,528**	**783,163**	**43,452,400**	**2,996,898**	**1,331,725**	**1,525,567**	**9,934,238**	**1,372,472**	**10,344,281**	**9,337**	**154,952**
Hotels and other lodging places	17,735	2,108	74,306	5,141,259	551,454	305,652	640,113	1,017,649	40,443	108,270	*626	16,501
Hotels	3,067	436	14,720	2,209,308	212,982	123,804	259,925	457,424	10,623	–16,917	*27	*2,459
Motels, motor hotels, and tourist courts	8,595	929	39,089	2,478,116	253,475	147,912	294,483	511,363	22,103	137,697	*599	7,371
Rooming and boarding houses	1,320	*42	3,752	54,328	7,697	3,606	8,987	11,351	*588	–6,333	—	—
Sporting and recreational camps	749	*91	1,685	46,526	4,865	2,627	4,646	8,589	*1,537	–6,831	—	—
Trailering parks and camp sites	3,675	605	14,089	320,966	69,565	25,863	70,294	21,965	5,266	2,137	—	*6,671
Organizational hotels and lodging houses, on a membership basis	329	*5	971	32,014	2,870	1,840	*1,778	*6,958	*326	–1,482	—	—
Personal services	26,604	661	57,632	1,475,278	63,651	46,246	22,550	348,467	98,533	223,006	*456	7,414
Coin-operated laundries and dry cleaning	3,491	**	7,637	194,234	17,405	6,020	7,210	33,743	3,081	24,282	*–14	*3,480
Other laundry, cleaning, and garment services	3,459	**	7,623	251,740	11,616	9,424	3,925	67,965	11,186	36,008	*287	*1,099
Photographic studios, portrait	1,432	—	2,948	79,346	2,202	1,424	311	8,548	*3,368	14,714	—	—
Beauty shops	8,572	*84	18,081	345,282	9,882	11,542	2,091	112,433	37,660	47,165	—	*62
Barber shops	2,778	*84	5,724	116,790	2,359	2,854	*546	37,651	21,855	24,058	—	—
Shoe repair and hat cleaning shops	*349	—	*698	*7,582	*130	*225	—	*2,152	—	*2,059	*183	—
Funeral service and crematories	1,978	*84	4,732	278,623	10,499	8,561	4,430	50,110	17,884	58,199	*8	*2,788
Miscellaneous personal services	4,545	*255	10,189	201,681	9,558	6,195	4,037	35,864	3,497	16,520	*–8	*–15
Business services	39,774	2,831	129,717	3,748,145	1,306,188	76,050	387,827	525,721	97,189	166,895	2,374	67,335
Advertising	1,571	130	4,190	250,396	7,764	3,731	6,193	26,901	13,060	23,967	*–5	*1,455
Services to buildings	4,017	*14	8,524	204,771	8,141	5,875	3,313	56,924	9,858	50,593	*99	*195
Computer and data processing services	1,935	168	7,066	209,947	84,610	4,675	11,731	40,219	*1,294	–11,349	—	—
Management and public relations	3,957	*26	10,515	468,689	11,602	9,605	4,159	118,458	14,531	172,950	*2,232	*1,297
Equipment rental and leasing	15,579	1,959	68,423	1,515,270	1,142,743	19,284	341,304	43,120	15,858	–242,270	–193	53,394
Other business services	12,715	534	30,999	1,099,072	51,328	32,881	21,128	240,099	42,589	173,004	240	10,994

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with and without net income											
	Number of partnerships		Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile repair and services	24,176	311	55,145	2,311,183	155,985	63,357	57,500	292,224	79,414	322,715	*13	*58
Automotive rentals, without drivers	2,069	*71	5,842	224,972	102,124	6,165	27,209	18,548	2,670	−2,891	*11	*−392
Automobile parking	696	*63	2,260	85,913	2,746	4,946	7,474	11,283	*2,285	8,857	—	—
Automotive top and body repair shops	4,798	*14	9,819	465,731	7,549	13,153	3,661	67,663	15,112	93,909	—	*134
General automotive repair shops	8,566	*131	18,208	814,211	17,588	20,740	6,426	96,115	31,576	129,154	*2	*252
Other automotive repair shops	3,344	*27	8,170	363,964	7,771	9,718	3,234	50,932	20,076	55,090	—	*−2
Automotive services, except repair	4,703	*5	10,846	356,392	18,206	8,635	9,496	47,683	7,695	38,596	—	*66
Miscellaneous repair services	9,447	*149	20,246	734,315	15,226	19,119	6,252	109,600	39,887	119,460	*1	*13
Radio and TV repair shops	1,708	—	3,610	117,286	2,653	2,955	1,266	10,835	*6,430	16,039	—	*−7
Electrical repair shops, except radio and TV	1,372	—	3,184	176,904	1,620	4,881	1,041	29,388	11,552	25,421	—	*20
Reupholstery and furniture repair	1,564	*28	3,225	63,210	1,506	1,825	409	13,299	*3,525	10,522	*1	—
Other miscellaneous repair shops	4,803	*121	10,227	376,915	9,447	9,458	3,536	56,078	18,380	67,478	—	—
Motion pictures	3,739	1,193	25,280	817,271	267,813	13,274	36,088	61,271	7,754	−52,885	*62	*1,950
Motion picture production, distribution, and services	3,103	1,137	21,822	560,699	257,146	2,042	29,888	15,675	4,479	−82,438	*62	*597
Motion picture theaters	636	56	3,458	256,572	10,667	11,233	6,200	45,596	3,274	29,553	—	*1,353
Amusement and recreation services, except motion pictures	15,053	1,290	59,867	1,775,362	154,215	83,977	95,495	447,278	36,221	−61,921	*310	9,668
Producers, orchestras, and entertainers	2,408	281	12,295	361,462	6,369	6,167	2,058	77,666	12,825	−1,387	*60	2,906
Billiard and pool establishments	*544	—	*1,103	*32,052	*1,415	*1,893	*1,642	*4,326	*510	*4,177	—	—
Bowling alleys	468	*48	2,764	128,433	9,931	7,779	7,132	33,946	*3,104	8,285	—	*463
Professional sports clubs and promoters	124	74	2,623	192,004	10,118	8,692	14,755	84,802	4,685	−50,701	—	3,624
Racing, including track operation	4,521	*195	14,606	136,494	30,846	9,586	4,622	13,150	*2,605	−46,076	—	*22
Other amusement and recreational services	6,988	692	26,476	924,916	95,536	49,860	65,286	233,387	12,492	23,781	*249	2,652
Medical and health services	19,635	814	75,272	6,927,398	131,886	204,964	109,208	1,805,404	143,572	2,242,059	*−23	2,017
Offices of physicians	8,706	*72	32,204	3,724,684	37,473	73,269	13,829	806,143	81,157	1,709,198	*3	*202
Offices of dentists	2,935	*13	8,460	498,830	13,196	11,261	6,435	99,527	16,449	165,177	*−21	*−10
Offices of osteopathic physicians	*71	—	*246	*39,467	*376	*818	*155	*9,102	*1,736	*18,086	—	—
Offices of chiropractors	*278	—	*653	*22,650	*612	*388	*566	*2,422	—	*12,450	—	—
Offices of optometrists	1,699	—	3,772	239,854	3,853	3,336	1,460	32,470	6,849	72,973	—	—
Registered and practical nurses	*3	—	*33	*4,164	172	*295	*138	*2,073	—	*333	—	*230
Nursing and personal care facilities	1,450	265	8,686	1,104,613	37,632	73,943	54,355	488,536	12,254	39,435	*−6	—
Hospitals	222	57	2,002	532,509	13,860	20,755	18,330	201,627	1,455	39,787	—	*−3
Medical laboratories	1,025	*89	6,905	263,857	10,169	6,950	4,073	67,146	*2,973	47,813	—	—
Dental laboratories	406	—	950	66,489	*1,193	*2,431	*421	*9,694	*1,165	23,070	—	—
Other medical health services	2,840	318	11,361	430,282	13,350	11,517	9,447	86,664	19,534	113,738	—	*1,598
Legal services	28,623	173	105,288	10,689,099	149,812	255,722	40,251	2,450,755	276,018	5,130,920	549	3,403
Educational services	2,955	*47	6,483	104,848	3,903	4,293	1,868	26,883	4,985	13,766	—	—
Engineering and architectural services	6,558	*13	17,715	2,216,846	22,693	62,529	9,232	675,873	80,218	391,911	*−249	627
Accounting, auditing, and bookkeeping services	12,120	*112	43,824	5,450,519	77,629	150,600	34,632	1,978,616	402,847	1,437,196	*414	4,258
Certified public accountants	7,722	*28	31,996	4,666,960	64,179	129,216	31,326	1,706,508	329,910	1,223,662	*406	4,243
Other accounting, auditing and bookkeeping services	4,398	*84	11,828	783,558	13,450	21,383	3,306	272,109	72,937	213,534	*8	*15
Other services	34,894	1,826	112,388	2,060,878	96,443	45,941	84,552	194,496	65,392	302,890	4,805	41,709
Nature of business not allocable	*98	*98	*196	—	—	*18	—	—	—	*−77	—	*−7

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with net income											
	Number of partnerships		Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	761,753	45,958	3,663,111	167,724,181	6,120,162	4,351,834	5,799,948	17,918,106	2,401,942	33,689,343	75,871	2,514,094
All nonfarm industries	690,129	44,660	3,457,017	155,452,694	5,320,247	4,322,197	5,304,793	17,232,277	2,329,504	31,537,987	76,060	2,418,527
Agriculture, forestry, and fishing	82,428	1,702	233,576	13,869,124	873,557	236,617	525,952	861,994	116,406	2,442,740	88	97,801
Farms	71,624	1.298	206,094	12,271,487	799,915	209,637	495,155	685,828	72,438	2,151,356	−190	95,567
Field crop	30,018	505	87,353	3,915,193	362,619	86,842	180,498	264,372	30,143	859,502	513	21,965
Vegetable and melon	1,788	—	5,066	672,600	38,036	17,776	15,649	109,349	*3,539	134,871	*−57	*491
Fruit and tree nut	5,032	298	18,639	735,315	42,481	24,969	42,547	103,897	7,700	181,058	*209	6,336
Horticultural specialty	952	*110	3,576	139,722	7,656	4,818	4,034	25,944	*2,036	26,951	—	—
Beef cattle feedlots	843	*35	2,574	623,480	12,708	2,660	15,624	15,653	1,655	70,727	*−3	*871
Beef cattle, except feedlots	14,567	182	37,963	3,499,053	121,717	30,996	122,230	54,987	12,371	412,294	*−165	24,673
Hogs, sheep, and goats	4,225	*28	10,028	589,264	40,158	7,042	12,774	15.567	2,956	124,669	*12	2,586
Dairy farms	12,269	**	35,893	1,722,768	158,959	31,517	91,104	78.399	9,506	297,289	*299	38,554
Poultry and eggs	786	**	1,746	291,925	10,018	2,203	7,553	16,489	1,299	30,376	*48	*152
General livestock, except animal specialty	*242	—	*650	*55,637	*3,064	*268	*1,759	*345	—	*6,653	*−1,046	*−24
Animal specialty	733	—	2,268	24,198	2,428	*516	*1,382	*826	*1,235	6,479	—	—
Farms not allocable	*169	—	*338	*2,333	*71	*31	*1	—	—	*485	—	—
Agricultural services	8,010	375	19,160	1,183,555	48,597	20,989	21,012	122,356	25,904	214,875	*7	*570
Veterinary services	1,405	—	3,065	258,302	6,895	4,505	4,023	32,739	13,339	81,795	—	—
Livestock breeding	*428	*89	*1,638	*23,745	*2,226	*360	*1,897	*684	*341	*6,846	—	—
Animal services, except livestock breeding and veterinary	723	—	1,546	80,050	3,500	1,262	*1,484	4,297	*453	8,304	—	*220
Landscape and horticultural services	3,335	*266	7,342	218,379	11,426	6,135	2,661	37,950	6,040	52,551	—	—
Other agricultural services	2,119	*20	5,569	603,079	24,551	8,727	10,947	46,687	5,730	65,379	*7	*350
Forestry	1,592	**	5,343	203,603	10,847	3,913	3,721	20.544	*5,191	31,346	*271	*1,663
Fishing, hunting, and trapping	1,202	**	2,979	210,478	14,197	2,078	6,064	33,266	12,873	45,162	—	—
Mining	11,148	4,068	281,853	4,772,653	315,580	195,624	97,213	297,496	23,225	1,681,384	1,029	24,278
Metal mining	107	*4	612	148,328	6,826	*3,236	*859	*10,618	*214	12,318	—	*12
Coal mining	687	52	3,233	1,035,170	73,802	80,682	12,691	117.906	7,226	125,735	*−130	2,771
Oil and gas extraction	9,943	4,002	276,753	3,213,150	215,638	105,960	80,059	134,702	13,286	1,485,322	1,233	20,775
Nonmetallic minerals, except fuels	411	*10	1,255	376,005	19,314	5,745	3,604	34.270	2,500	58,009	*−74	*720
Construction	60,291	1,504	134,133	13,582,440	214,354	191,475	143,626	1,783,064	223,880	2,040,613	1,058	7,4129
General building contractors and operative builders	20,845	713	47,755	6,624,303	49,711	59,943	96,809	564,315	72,305	860,253	1,032	4,602
General building contractors	19,952	652	45,060	5,693,693	45,663	53,878	73,309	532.274	69,147	709,148	*951	3,353
Operative builders	893	61	2,695	930,611	4,048	6,065	23,500	32,041	3,158	151,105	*81	*1,249
Heavy construction contractors	2,129	*8	4,751	2,057,433	45,217	26,277	13,759	290.561	10,292	242,267	*−12	777
Highway and street construction	685	*5	1,526	692,392	18,336	12,166	4,545	99.685	4,057	92,484	—	*111
Heavy construction, except highway	1,444	*3	3,225	1,365,042	26,881	14,111	9,213	190.875	6,235	149,783	*−12	*666
Special trade contractors	37,136	783	81,251	4,888,985	118,850	104,403	32,959	925,926	141,283	935,803	*38	2,039
Plumbing, heating, and air conditioning	4,213	*13	9,059	728,355	11,734	15,028	3,828	103,930	19,754	117,895	—	*8
Painting, paper hanging, and decorating	4,481	*265	9,510	358,108	7,076	10,194	2,460	84,585	9,103	102,419	—	*618
Electrical work	2,681	**	5,632	500,192	5,440	8,986	1,357	95,530	11,938	92,138	—	*67
Masonry, stonework, tile setting, and plastering	5,642	**	12,354	694,955	10,877	18,360	3,359	185.298	18,020	155,076	—	*19
Carpentering and flooring	5,398	*84	11,467	457,484	7,207	8,479	3,049	83,680	17,438	110,911	—	*265
Roofing and sheet metal work	2,380	*16	5,555	303,158	4,979	6,116	1,455	49.376	8,186	50,372	—	*714
Concrete work	2,119	*100	4,419	347,946	11,314	8,142	2,542	62.454	15,089	56,104	*2	—
Water well drilling	546	—	1,326	97,685	10,196	1,745	2,665	9,481	*1,997	17,112	—	—
Miscellaneous special trade contractors	9,676	219	21,929	1,401,102	50,027	27,352	12,244	251.591	39,758	233,777	*36	*348
Contractors not allocable	*181	—	*376	*11,719	*575	*852	*99	*2,262	—	*2,290	—	—
Manufacturing	19,121	653	51,431	8,393,152	223,486	161,457	70,274	1,279,956	98,799	1,208,319	811	28,0414
Food and kindred products	1,018	61	4,856	1,171,090	19,426	36,004	8,721	113,619	8,901	73,149	*−11	*4,148
Textile mill products	255	*4	587	117,725	2,356	2,992	871	25.317	*580	10,437	*4	*−5
Apparel and other textile products	1,140	*20	2,626	440,527	3,886	12,256	3,204	143,162	7,672	60,469	*−7	*23
Lumber and wood products, except furniture	4,228	16	10,152	1,439,131	53,732	27,711	16,680	209,416	19,166	160,740	*80	5,870
Furniture and fixtures	784	*85	1,804	160,249	1,692	3,190	1,340	24.176	5,919	28,439	—	—

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with net income											
	Number of partnerships		Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Printing, publishing, and allied industries	3,678	306	12,505	688,759	13,271	15,972	5,029	128,259	9,593	168,171	—	*7,259
Chemicals and allied products	161	**6	386	1,263,019	49,659	8,272	8,470	190,680	*1,038	136,282	—	—
Leather and leather products	*117	**	*241	*43,726	*365	*838	*448	*6761	—	*8,176	—	—
Stone, clay, and glass products	632	**	1,557	345,986	12,801	8,333	4,162	50,456	5,238	43,654	*379	*9,925
Primary metal industries	320	—	688	149,483	3,866	2,707	1,135	25,768	*604	15,214	*−1	—
Fabricated metal products	2,338	103	5,596	686,756	18,636	14,871	7,034	120,862	11,159	130,343	*143	*277
Machinery, except electrical	1,377	*14	3,097	330,567	8,877	7,505	3,318	62,108	9,733	58,409	*223	*5
Electrical and electronic equipment	575	*23	1,280	119,316	2,360	1,696	836	14,049	*2,871	21,457	—	*13
Transportation equipment	139	*3	362	70,231	1,174	1,563	*311	16,897	*376	9,879	—	—
Other manufacturing industries	2,359	*12	5,694	1,366,588	31,383	17,546	8,716	141,426	15,948	283,501	—	*500
Manufacturing not allocable	—	—	—	—					—	—	—	—
Transportation, communication, electric, gas, and sanitary services	**12,504**	**590**	**31,269**	**3,124,061**	**247,797**	**75,448**	**62,613**	**365,044**	**36,799**	**868,412**	***238**	**5,960**
Local and interurban passenger transit	562	—	1,222	65,662	*3,576	*2,929	*1,249	*22,600	*736	10,232	*226	*302
Taxicabs	*31	—	*62	*10,445	*279	*326	*164	*1,773	*260	*916	*226	*302
Other passenger transportation	*531	—	*1,160	*55,217	*3,297	*2,603	*1,085	*20,827	*476	*9,316	—	—
Trucking and warehousing	8,083	349	19,243	1,229,090	92,229	46,458	30,476	194,151	24,935	175,278	*−75	*3,286
Trucking, local and long distance	7,329	*241	16,236	1,089,439	81,078	42,305	21,865	170,444	23,103	158,820	*−25	*233
Public warehousing and trucking terminals	754	*108	3,007	139,651	11,151	4,153	8,612	23,707	*1,832	16,458	*−50	*3,054
Water transportation	450	*32	2,207	257,883	14,006	1,627	6,271	25,448	*817	85,692	*164	*573
Air transportation	*99	*3	*211	*32,020	*3,185	*484	*1,288	*2,603	*757	*3,656	—	—
Transportation services	1,124	*17	2,639	1,012,107	63,947	11,269	1,805	40,890	3,733	487,977	—	*1,498
Passenger transportation arrangement	602	—	1,262	221,161	1,815	1,673	322	12,045	*2,195	8,762	—	*10
Freight transportation arrangement	145	*13	373	55,364	*488	*851	*494	*14,974	—	11,172	—	*1,488
Other transportation services	377	*4	1,004	735,583	61,643	8,744	*989	13,871	*1538	468,043	—	—
Communication	669	*103	2,435	192,785	31,970	5,010	4,971	41,130	*1,672	45,478	*−78	*135
Electric and gas services	395	*3	985	172,911	27,584	1,855	13,813	8,106	*2,812	26,981	—	—
Sanitary services	1,122	*83	2,327	161,602	11,300	5,817	2,739	30,116	*1,336	33,118	*2	*167
Wholesale and retail trade	**136,688**	**3,483**	**325,061**	**45,714,066**	**431,867**	**701,188**	**309,449**	**3,133,628**	**499,907**	**3,331,640**	**1,557**	**30,267**
Wholesale trade	21,147	594	53,608	16,008,205	108,048	135,458	86,005	643,438	131,914	900,802	123	4,601
Motor vehicles and automotive equipment	1,573	*17	4,085	621,914	4,082	6,016	3,320	37,844	14,491	59,166	*6	*69
Lumber and construction materials	931	27	2,563	796,607	7,935	6,742	3,872	33,590	7,423	51,458	*−7	*473
Electrical goods	768	*10	2,048	215,058	1,512	2,278	1,139	13,181	4,661	18,209	*12	*18
Hardware, plumbing, and heating equipment	929	*8	2,358	305,726	1,997	3,509	1,747	21,300	2,971	28,593	—	*13
Farm machinery and equipment	1,196	—	2,728	593,179	5,912	5,879	4,613	25,959	6,050	39,835	—	*52
Other machinery, equipment, and supplies	2,407	69	5,519	844,514	8,837	10,996	7,813	57,826	12,739	83,382	*−38	619
Other durable goods	2,478	36	5,970	1,722,706	11,684	13,034	13,942	72,498	16,855	109,501	*−22	321
Drugs, chemicals, and allied products	681	*3	1,594	275,583	1,554	2,534	483	17,362	*3,232	32,000	—	*1
Apparel, piece goods, and notions	983	*4	2,422	534,457	1,646	4,017	3,694	26,318	5,039	47,908	—	*4
Groceries and related products	3,052	241	8,382	2,884,665	15,299	17,156	7,485	124,991	20,738	143,041	*30	1,287
Farm-product raw materials	1,556	29	4,601	3,557,914	20,821	11,564	21,456	82,594	14,906	85,836	*−27	772
Alcoholic beverages	467	*17	1,191	645,790	3,606	18,710	1,763	30,658	5,518	27,971	*−2	*54
Other nondurable goods	4,024	133	9,928	2,976,999	23,016	32,897	14,529	98,787	16,921	169,703	*172	919
Wholesalers not allocable	*102	—	*219	*33,091	*148	*126	*149	*530	*370	*4,198	—	—
Retail trade	115,189	2,889	270,604	29,646,240	322,007	565,158	223,039	2,486,687	367,843	2,425,346	1,434	25,666
Building materials, hardware, garden supply, and mobile home dealers	6,122	103	15,516	2,410,979	28,777	42,130	27,475	181,457	38,603	230,077	*42	1,171
Lumber and other building material	1,722	*24	4,960	1,131−,358	12,808	15,575	10,290	88,491	13,928	96,151	*13	82
Paint, glass, and wallpaper stores	553	—	1,248	106,489	1,228	2,542	456	11099	*3,062	13,627	*9	*241
Hardware stores	2,511	*34	6,076	717,300	6,635	15,878	5,722	55,158	17,921	84,294	—	*−32
Retail nurseries and garden supply stores	856	*13	2,057	181,154	4,322	4,391	2,680	16,523	1,835	19,794	—	—
Mobile home dealers	480	*32	1,175	274,679	3,783	3,743	8,327	10,186	1,856	16,210	*20	*881
General merchandise stores	2,905	167	7,184	881,152	7,689	13,947	5,163	67,842	9,987	66,805	*37	*966
Variety stores	668	*30	1,884	148,037	1,460	2,323	1,018	11,942	2,412	14,128	—	—
Other general merchandise stores	2,237	*137	5,300	733,114	6,229	11,623	4,145	55,900	7,575	52,677	*37	*966

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with net income: Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Food stores	15,811	240	35,379	6,022,588	49,780	79,506	24,683	370,941	42,513	344,273	*224	3,000
Grocery stores	11,081	63	24,741	4,987,980	37,999	64,170	20,386	285,030	30,458	249,954	*224	2,820
Meat and fish markets, including freezer provisioners	1,216	*7	2,768	484,527	3,479	5,298	1,067	27,723	5,353	32,142	—	—
Fruit stores and vegetable markets	607	*84	1,360	188,078	1,508	1,779	608	8,036	*549	14,803	—	*−13
Candy, nut, and confectionery stores	*435	—	*870	*52,364	*726	*1,187	*713	*4124	—	*9,090	—	*42
Dairy products stores	251	—	685	43,265	996	745	*409	6,061	*194	4,806	—	—
Retail bakeries	1,576	*3	3,285	174,321	3,740	4,719	448	34,713	*5,550	20,832	—	—
Miscellaneous food stores	645	*83	1,670	92,052	1,332	1,609	1,053	5,254	*409	12,646	—	*151
Automotive dealers and service stations	18,633	173	43,342	7,809,097	49,953	103,448	53,869	361,399	68,974	417,844	*266	−390
Motor vehicle dealers—new car dealers (franchised)	2,034	26	4,696	2,291,362	10,552	16,560	22,905	111,506	14,177	69,369	*10	−63
Motor vehicle dealers—used cars only	2,780	—	5,820	928,425	3,659	7,675	7,156	25,260	5,989	51,617	*229	*−28
Auto and home supply stores	3,250	*14	7,143	720,358	7,937	13,174	5,226	50,086	17,344	72,574	*26	*−769
Gasoline service stations	9,071	106	22,443	3,391,142	24,728	69,735	10,502	156,605	28,159	193,215	—	395
Boat dealers	604	—	1,229	153,318	1,301	1,752	3,251	5,774	*197	12,402	—	—
Recreational vehicles	236	*14	517	91,846	482	1,290	1,883	3,899	*713	4,731	—	*75
Motorcycle dealers	247	—	522	86,170	523	1,032	1,416	2,738	*754	3,735	—	—
Miscellaneous aircraft and automotive dealers	411	*13	972	146,475	771	1,228	1,530	5,530	*1,643	10,202	—	—
Apparel and accessory stores	7,667	*163	17,787	1,342,914	11,727	26,985	9,745	127,681	26,849	162,383	*39	*698
Men's and boys' clothing and furnishings stores	1,217	*86	2,976	225,083	1,909	3,789	2,196	20,200	5,277	27,264	*2	*292
Women's ready-to-wear stores	1,693	—	3,536	308,611	2,711	7,828	1,547	31,960	2033	37,811	—	*349
Women's accessory and specialty stores	*342	—	*684	*45,526	*400	*940	*420	*4,020	*228	*9,050	—	—
Children's and infant wear stores	536	*3	1,170	32,055	321	*268	*463	*884	*108	4,220	—	—
Family clothing stores	1,680	*14	4,290	335,099	3,039	6,728	2,772	35,057	10,004	33,476	—	*13
Shoe stores	1,012	*13	2,542	182,681	1,089	2,815	969	14,946	6,536	22,750	—	—
Furriers and fur shops	*108	—	*221	*20,319	*226	*382	*152	*1,787	*84	*4,045	—	—
Other apparel and accessory stores	1,079	*47	2,368	193,541	2,032	4,235	1,225	18,828	2,580	23,767	*37	*46
Furniture and home furnishings stores	8,924	373	19,532	1,762,828	20,759	32,783	16,051	178,525	36,661	200,194	*8	1,659
Furniture stores	3,961	197	8,958	919,101	10,384	17,245	10,051	91,604	17,188	113,168	*2	*664
Floor covering stores	1,088	*84	2,336	173,646	2,359	2,443	1,457	24,396	*5,140	19,540	—	*54
Drapery, curtain, and upholstery stores	1,228	—	2,456	60,017	967	1,865	187	*6,621	*1,381	10,808	—	*937
Home furnishings and equipment stores, except appliances	588	—	1,388	107,473	1,298	1,957	689	13,775	*1,481	9,575	—	—
Household appliance stores	782	—	1,733	227,426	2,723	5,262	1,373	24,230	*4,686	20,809	*6	*1
Radio and television stores	492	**	1,103	109,914	2,028	2,457	1,136	9,635	*3,339	7,289	—	*4
Music stores	785	**	1,648	165,253	1,000	1,555	1,158	8,264	3,445	19,005	—	—
Eating and drinking places	24,558	1,190	63,346	4,547,202	97,575	176,335	52,063	852,997	63,221	497,223	*314	6,581
Eating places	18,191	1,092	49,681	3,956,644	84,268	148,159	43,188	783,396	55,888	409,448	*309	6,288
Drinking places	6,367	98	13,665	590,558	13,307	28,176	8,876	69,602	7,333	87,775	*5	*293
Miscellaneous retail stores	30,184	480	67,733	4,830,723	54,980	89,332	33,648	344,203	79,143	503,341	*503	11,974
Drug stores and proprietary stores	2,201	*33	5,149	696,509	4,550	11,192	2,741	70,349	19,888	63,930	—	*−69
Liquor stores	2,628	*127	5,671	917,161	8,948	19,371	7,069	36,224	8,374	60,312	—	*8,329
Used merchandise stores	2,272	*83	4,997	201,441	2,686	3,441	2,414	13,598	*1,360	30,853	*31	*808
Sporting goods and bicycle shops	2,124	*27	4,493	247,398	3,114	4,364	3,824	16,618	6,933	25,855	—	—
Book stores	521	*14	1,315	82,241	574	1,718	570	7,473	*885	7,778	—	—
Stationery stores	87	—	218	56,607	461	727	*128	5,951	*1,362	5,248	—	—
Jewelry stores	1,496	*13	3,346	191,879	1,939	3,724	1,261	15,492	3,983	34,734	—	*289
Hobby, toy, and game shops	1,323	—	3,016	79,374	1,400	1,734	1,018	*3,471	*156	10,185	—	—
Camera and photographic supply stores	185	**	370	63,482	812	2,234	*130	*3,870	*150	5,707	—	—
Gift, novelty, and souvenir shops	2,251	**	5,711	151,959	2,008	2,902	1,032	10,940	*1,768	15,887	—	—
Luggage and leather goods stores	*284	—	*678	*38,845	*930	*358	*84	*1,545	*2,507	*6,354	—	*1
Sewing, needlework, and piece goods stores	1,704	—	3,412	116,291	1,371	2,760	1,414	14,570	*840	15,886	—	—
Mail order houses	696	*17	1,569	150,948	*317	2,060	*99	*10,895	*2,673	24,937	*−41	*−76
Merchandising machine operators	815	—	1,966	86,497	3,996	1,224	585	3,201	*1,982	5,416	—	*−13
Direct selling organizations	504	*13	1,047	43,713	*312	*681	*92	*3,664	—	4,877	*−81	—

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with net income											
	Number of partnerships		Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	Total	Limited										
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and retail trade—Continued												
Retail trade—Continued												
Miscellaneous retail stores—Continued												
Fuel and ice dealers, except fuel oil and bottled gas dealers	253	—	529	64,600	1,487	1,282	507	4,356	*750	3,700	—	—
Fuel oil dealers	490	—	1,036	257,881	2,295	4,212	760	9,776	*2,706	14,920	*−16	*2.618
Liquified petroleum gas (bottled gas) dealers	*226	—	*452	*45,573	*746	*1,583	*61	2,012	*1,428	*3,627	—	—
Florists	2,521	—	5,304	247,210	5,277	6,538	1,878	30,734	6,300	31,787	—	*−11
Cigar stores and stands	*214	—	*651	*39,168	*91	*203	*14	*537	*215	*5,558	—	—
News dealers and newsstands	*191	—	*657	*8851	*135	*98	*49	*985	*101	*800	—	—
Other miscellaneous retail stores	7,198	138	16,146	1,043,094	11,531	16,925	7,918	77,962	14,783	124,688	*610	*99
Retail trade not allocable	385	—	785	38,757	*766	*692	*341	*1,642	*1,893	3,206	—	*5
Wholesale and retail trade not allocable	352	—	849	59,622	*1,812	*573	*406	*3,504	*150	5,491	—	—
Finance, insurance, and real estate	**271,595**	**28,879**	**2,082,548**	**40,364,883**	**2,470,484**	**1,907,932**	**3,946,657**	**1,500,179**	**302,635**	**9,696,693**	**65,750**	**2,275,307**
Finance	70,142	11,708	1,176,346	13,910,754	45,699	94,740	559,081	475,893	124,112	3,291,453	54,225	478,974
Banking and miscellaneous finance	270	*86	39,842	208,336	*1,631	*2,612	*18,240	*21,286	*4,235	29,171	*2,988	*−2,263
Credit agencies other than banks	1,474	*236	7,252	106,073	1,233	2,522	20,111	11,858	5,622	32,848	*154	4,758
Security, commodity brokers, and services	1,931	189	19,286	9,849,724	6,542	50,290	269,063	403,301	94,734	397,567	9,419	57,280
Security underwriting syndicates	468	—	4,500	4,184,025	*222	*95	64	—	—	90,596	—	—
Security brokers and dealers, except underwriting syndicates	1,136	156	12,639	5,325,349	5,540	46,204	259,920	364,087	87237	249,763	9,040	56,743
Commodity contracts brokers, exchanges and services	327	*33	2,147	340,350	780	3,991	9,078	39,214	*7,497	57,208	*380	*537
Holding and investment companies	66,467	11,197	1,109,966	3,746,621	36,293	39,316	251,667	39.448	19,521	2,831,867	41,664	419,198
Investment clubs	6,531	909	67,335	15,548	*173	273	1,057	—	*56	9,522	1,186	12,823
Common trust funds	2,010	103	551,256	1,312,157	*514	638	533	*83	*837	1,283,680	−3,539	1,162
Other holding and investment co's	57,926	10,185	491,375	2,418,915	35,606	38,405	250,078	39,365	18,628	1,538,665	44,017	405,214
Insurance agents, brokers, and service	5,728	*118	19,390	1,969,773	11,794	23,205	5,583	211,944	44,982	523,906	*−1,267	*7,219
Real estate	195,725	17,053	886,812	24,484,356	2,412,990	1,789,987	3,381,993	812,342	133,541	5,881,333	12,792	1,789,115
Operators and lessors of buildings	153,946	14,004	721,425	15,945,093	2,305,660	1,657,656	3,002,044	537,889	58,093	3,951,166	8,373	1,714,138
Lessors, other than buildings	20,126	982	84,275	609,092	39,861	45,875	43,695	11,192	2,491	304,575	*1,707	28,508
Real estate agents, brokers, and managers	9,489	603	31,735	1,753,885	25,090	24,491	67,336	120,844	39,057	366,750	2,838	11,677
Title abstract companies	*540	*207	*1,950	*30,265	*442	*1,786	*473	*3,831	—	*16,082	*2	—
Subdividers and developers, except cemeteries	11,414	1,254	46,967	6,128,730	40,940	59,561	266,923	137,401	33,834	1,235,863	*−127	34,785
Cemetery subdividers and developers	*108	—	*216	*6,008	*719	*295	*514	—	—	*3,920	—	—
Combined real estate, insurance, loans, law offices	*102	*3	*244	*11,284	*278	*322	*1,008	*1.186	*66	*2.978	—	*7
Services	**167,978**	**5,079**	**523,240**	**37,903,802**	**1,343,038**	**1,062,094**	**644,165**	**8,703,743**	**1,100,294**	**12,419,541**	**5,339**	**45,049**
Hotels and other lodging places	9,528	735	39,301	3,127,900	238,614	170,854	247,333	570,340	21,775	516,714	*557	4,268
Hotels	1,529	174	7,606	1,179,176	69,280	58,164	66,925	223,019	4,293	192,969	*18	*1,286
Motels, motor hotels, and tourist courts	5,278	**	22,936	1,678,469	139,846	94,520	152,946	319,226	13,409	272,327	*539	1,769
Rooming and boarding houses	495	**	1,366	31,878	1,452	*1,572	*1,846	*7,809	*588	3,249	—	—
Sporting and recreational camps	*274	—	*631	*29,738	*1,676	*1,465	*1,175	*4,808	*830	*1,972	—	—
Trailering parks and camp sites	1,743	149	6,976	186,280	24,927	13,715	23,915	11,448	2,329	44,083	—	1,213
Organizational hotels and lodging houses, on a membership basis	*209	—	*686	*22,358	*1,434	*1,418	*526	*4,029	*326	*2,115	—	—
Personal services	19,890	*456	42,631	1,249,198	43,756	36,598	13,100	281,210	69,370	266,566	*470	*4,947
Coin-operated laundries and dry cleaning	2,622	**	5,524	165,893	13,054	4,672	3,716	30.892	*3,081	30,805	—	*1,146
Other laundry, cleaning, and garment services	2,738	**	5,985	227,897	7,640	8,115	1,794	60,557	9,023	40,029	*287	*966
Photographic studios, portrait	639	—	1,278	60,879	*1,340	*1,108	*134	*6,979	—	17,078	—	—
Beauty shops	6,391	*84	13,381	271,845	5,803	8,973	1,472	87,317	22,729	54,020	—	*62
Barber shops	2,276	*84	4,720	101,147	1,967	2,226	*515	32,360	*17,182	24,906	—	—
Shoe repair and hat cleaning shops	*265	—	*530	*7,474	*79	*224	—	*2,152	—	*2,213	*183	—
Funeral service and crematories	1,347	—	3,218	257,964	8,734	7,379	2,764	33,346	15,415	60,942	*8	*2,788
Miscellaneous personal services	3,612	*203	7,995	156,099	5,137	3,901	2,706	27,607	*1,940	36,573	*−8	*−15
Business services	26,534	1,750	81,085	2,767,631	368,557	58,943	103,550	443,600	70,426	841,969	2,592	16,925
Advertising	1,011	*11	2,365	207,397	3,723	2,884	1,879	21,407	8,572	36,491	*−5	*1,454
Services to buildings	3,667	*13	7,721	195,629	7,002	5,528	1,952	54,139	8,755	51,886	*99	*195
Computer and data processing services	847	*61	3,510	122,746	21,343	3,319	3,591	25,724	*473	28,064	—	—
Management and public relations	3,040	*6	8,234	442,768	9,537	8,677	2,722	106,701	8,996	184,246	*2,232	*1,263
Equipment rental and leasing	8,660	1,283	38,674	831,133	298,556	11,117	81,233	30,228	9,180	316,583	*155	13,419
Other business services	9,309	*386	20,581	967,958	28,396	27,417	12,173	205,401	34,450	224,699	*112	*594

Footnotes at end of table.

Table 2.—Partners, Receipts, Selected Deductions, Net Income, and Capital Gains, by Industry—Continued

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

Industry	Partnerships with net income: Number of partnerships: Total	Limited	Number of partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net short-term capital gain (less loss)	Net long-term capital gain (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile repair and services	18,891	147	43,391	1,975,385	84,841	53,667	31,778	251,957	54,400	382,080	*13	*—77
Automotive rentals, without drivers	1,232	**8	3,842	157,323	42,061	4,396	12,294	13,544	*1,746	28,179	*11	*—392
Automobile parking	531	**	1,547	72,959	1,341	3,635	*2,057	7,396	*1,560	15,472	—	—
Automotive top and body repair shops	3,919	—	7,879	426,171	6,842	11,837	3,167	61,992	9,814	96,594	—	—
General automotive repair shops	7,196	*107	15,286	732,965	15,829	18,947	5,356	85,518	21,921	135,235	*2	*252
Other automotive repair shops	2,877	*27	7,236	329,188	6,871	8,638	2,907	46,639	14,551	56,699	—	*—2
Automotive services, except repair	3,136	*5	7,601	256,780	11,896	6,214	5,997	36,868	4,808	49,900	—	*66
Miscellaneous repair services	7,170	*135	15,414	672,269	12,364	17,300	5,187	100,344	28,402	128,873	*1	*13
Radio and TV repair shops	1,277	—	2,582	98,489	1,966	2,226	1,054	8,629	*2,446	18,873	—	*—7
Electrical repair shops, except radio and TV	1,190	—	2,806	167,144	1,536	4,490	855	27,816	*10,690	25,961	—	*20
Reupholstery and furniture repair	1,132	*14	2,347	51,342	989	1,557	*275	*9,971	*866	12,422	*1	—
Other miscellaneous repair shops	3,571	*121	7,679	355,293	7,873	9,028	3,003	53,929	14,400	71,569	—	—
Motion pictures	1,600	168	6,415	690,529	135,231	9,141	13,704	50,225	3,385	151,131	*62	*962
Motion picture production, distribution, and services	1,179	134	4,577	477,555	127,223	1,740	9,009	15,402	*1,512	117,502	*62	*597
Motion picture theaters	431	34	1,838	212,974	8,008	7,401	4,695	34,823	*1,872	33,630	—	*329
Amusement and recreation services, except motion pictures	6,233	424	28,340	1,237,693	73,075	50,213	32,244	523,976	25,456	229,664	*48	3978
Producers, orchestras, and entertainers	1,841	184	9,174	287,388	3,509	3,157	755	46,836	*9,002	53,685	*60	*2,906
Billiard and pool establishments	*437	—	*889	*29,866	*1,326	*1,847	*1,625	*4,308	*120	*4,572	—	—
Bowling alleys	328	*30	2,041	100,628	7,789	5,811	3,473	24,490	*2,715	11,247	—	*463
Professional sports clubs and promoters	46	25	1,667	110,748	4,451	3,645	5,285	35,090	3,692	17,677	—	*303
Racing, including track operation	732	*3	3,480	94,218	5,948	5,862	2,407	*8,239	*2,192	13,328	—	*49
Other amusement and recreational services	2,849	182	11,089	614,844	50,052	29,892	20,700	135,013	7,735	129,156	*—12	*258
Medical and health services	15,309	376	55,914	6,359,978	97,503	173,028	75,742	1,579,254	95,659	2,362,776	*—23	*420
Offices of physicians	7,683	*72	28,535	3,631,727	31,773	70,677	12,008	785,814	48,396	1,719,271	*3	*202
Offices of dentists	1,999	—	6,292	472,548	10,713	10,067	4,782	89,002	13,312	183,605	*—21	*—10
Offices of osteopathic physicians	*71	—	*246	*39,467	*376	*818	*155	*9,102	*1,736	*18,086	—	—
Offices of chiropractors	*278	—	*653	*22,650	*612	*388	*566	*2,422	—	12,450	—	—
Offices of optometrists	1,259	—	2,722	219,590	2,895	2,875	1,162	25,495	4,219	74,328	—	—
Registered and practical nurses	*3	—	*33	*4,164	*172	*295	*138	*2,073	—	*333	—	*230
Nursing and personal care facilities	946	146	4,954	863,979	26,085	55,508	37,051	373,788	9,875	69,272	*—6	—
Hospitals	182	45	1,770	441,123	10,216	15,997	13,850	162,470	1,455	48,212	—	*—3
Medical laboratories	625	*75	4,415	235,257	2,676	5,580	940	55,819	*2,973	65,406	—	—
Dental laboratories	406	—	950	66,489	*1,193	*2,431	*421	*9,694	*1,165	23,070	—	—
Other medical health services	1,857	*38	5,344	362,954	10,792	8,393	4,669	63,575	12,529	148,744	—	*1
Legal services	26,386	173	98,677	10,608,300	147,368	252,427	38,430	2,427,044	255,833	5,163,007	549	3,403
Educational services	1,628	**	3,451	85,498	1,942	3,427	1,456	22,783	*3,595	18,817	—	—
Engineering and architectural services	5,506	**	15,200	2,049,812	21,254	59,861	8,386	630,488	59,809	402,067	*—249	627
Accounting, auditing, and bookkeeping services	10,607	*112	40,145	5,348,297	74,432	148,276	33,293	1,933,257	367,752	1,449,753	*414	2,397
Certified public accountants	6,837	*28	29,687	4,584,923	61,846	127,194	30,265	1,670,414	301,002	1,234,146	*406	2,382
Other accounting, auditing and bookkeeping services	3,770	*84	10,458	763,374	12,586	21,081	3,028	262,844	66,751	215,607	*8	*15
Other services	18,696	589	53,276	1,731,313	44,101	28,358	37,963	159,266	44,431	506,124	*905	7,222
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships. However, the data are included in the appropriate totals.

[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 3.——Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts [1]	Number of— Partnerships	Number of— Partners	Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
Total	**1,234,157**	**6,121,455**	**214,856,305**	**87,217,203**	**14,519,760**	**22,252,594**	**3,500,460**	**14,446,809**	**761,753**	**33,689,343**	**—19,242,534**
No receipts reported	88,080	547,016	—	—	345,839	95,380	52,135	—5,062,285	5,961	218,225	—5,280,510
$1 under $5,000	200,935	900,054	415,418	54,921	204,030	15,199	24,023	—1,035,472	88,245	107,655	—1,143,127
$5,000 under $10,000	108,235	385,942	786,340	121,890	182,724	28,708	19,620	—334,105	58,608	203,296	—537,401
$10,000 under $25,000	187,883	629,343	3,154,738	601,955	534,811	161,215	82,037	—26,188	123,060	870,568	—896,756
$25,000 under $50,000	160,813	572,310	5,856,561	1,404,679	754,584	356,634	214,356	517,628	110,744	1,451,174	—933,546
$50,000 under $100,000	167,539	584,674	12,119,870	3,621,791	1,240,894	963,301	372,354	1,557,774	125,187	2,770,102	—1,212,328
$100,000 under $200,000	139,545	631,686	19,818,936	6,957,528	1,717,458	1,923,405	556,363	2,707,685	108,520	4,109,752	—1,402,066
$200,000 under $500,000	115,228	651,540	35,632,165	13,687,994	2,733,962	3,972,477	771,553	4,141,281	89,965	6,343,981	—2,202,699
$500,000 under $1,000,000	38,217	378,807	26,218,582	10,784,484	1,873,216	2,976,246	406,651	2,611,523	29,754	4,043,179	—1,431,656
$1,000,000 under $2,000,000	15,668	265,924	21,460,482	9,683,828	1,399,960	2,341,304	256,688	1,733,462	12,169	2,936,961	—1,203,499
$2,000,000 under $5,000,000	8,389	288,669	25,040,468	12,325,312	1,438,864	2,501,701	236,378	2,136,711	6,597	3,313,607	—1,176,896
$5,000,000 under $10,000,000	2,195	147,793	15,008,292	7,176,139	674,206	1,704,401	131,940	1,619,225	1,785	2,106,845	—487,620
$10,000,000 or more	1,430	137,697	49,344,454	20,796,681	1,419,213	5,212,623	376,361	3,879,569	1,158	5,213,998	—1,334,430
Agriculture, Forestry, and Fishing											
Total	**126,938**	**380,363**	**18,044,938**	**11,497,094**	**1,354,772**	**1,254,671**	**234,470**	**1,234,872**	**82,428**	**2,442,740**	**—1,207,869**
No receipts reported	9,315	28,875	—	—	21,655	10,637	2,189	—114,190	1,892	16,491	—130,680
$1 under $5,000	14,321	40,142	35,503	14,687	17,672	1,070	*642	—29,127	6,582	10,655	—39,782
$5,000 under $10,000	10,460	31,669	78,797	33,895	19,760	3,967	*228	—21,974	5,688	20,425	—42,399
$10,000 under $25,000	18,644	54,911	313,827	132,883	58,698	16,266	7,404	8,681	12,085	90,859	—82,178
$25,000 under $50,000	15,588	41,255	584,441	265,237	79,728	30,854	14,746	39,711	11,370	138,464	—98,753
$50,000 under $100,000	20,355	49,662	1,488,868	731,037	201,474	84,558	26,952	181,316	15,164	344,048	—162,732
$100,000 under $200,000	20,412	54,418	2,891,811	1,453,968	313,123	213,321	50,958	395,744	15,716	571,051	—175,307
$200,000 under $500,000	11,829	34,848	3,522,706	1,948,771	296,634	316,308	77,785	417,466	9,261	617,006	—199,541
$500,000 under $1,000,000	3,740	23,167	2,475,194	1,477,551	164,844	233,124	24,758	250,305	2,966	332,258	—81,953
$1,000,000 under $2,000,000	1,241	6,308	1,634,928	1,125,266	81,226	132,920	13,745	46,616	872	141,226	—94,609
$2,000,000 under $5,000,000	816	10,111	2,261,809	1,872,505	62,253	95,073	10,128	62,693	667	107,217	—44,524
$5,000,000 under $10,000,000	144	536	951,801	791,063	18,572	57,726	3,585	18,298	110	31,322	—13,024
$10,000,000 or more	73	4,461	1,805,256	1,650,230	19,133	58,846	1,349	—20,668	55	21,718	—42,386
Farms: Total											
Total	**109,538**	**333,661**	**15,961,328**	**10,389,802**	**1,237,848**	**1,026,168**	**171,240**	**1,080,377**	**71,624**	**2,151,356**	**—1,070,979**
No receipts reported	7,391	23,463	—	—	14,185	5,294	1,959	—96,882	1,557	12,917	—109,799
$1 under $5,000	11,860	34,421	30,050	13,622	14,999	841	*315	—24,019	5,470	9,399	—33,418
$5,000 under $10,000	8,649	25,615	65,763	30,864	15,820	2,576	*228	—16,629	4,765	17,903	—34,533
$10,000 under $25,000	15,816	47,985	265,245	122,844	50,551	13,101	5,427	—299	10,043	76,107	—76,406
$25,000 under $50,000	13,459	36,526	504,373	243,368	71,193	26,533	6,450	50,210	9,863	121,470	—71,261
$50,000 under $100,000	18,787	45,565	1,372,517	705,668	187,398	69,481	23,958	168,132	14,127	321,254	—153,122
$100,000 under $200,000	17,872	48,211	2,536,199	1,350,208	288,578	169,246	37,827	333,406	13,680	494,270	—160,864
$200,000 under $500,000	10,230	30,135	3,055,417	1,754,330	275,136	235,807	54,359	351,658	7,929	538,346	—186,689
$500,000 under $1,000,000	3,481	22,432	2,287,511	1,369,022	156,792	207,768	21,409	223,201	2,718	303,106	—79,905
$1,000,000 under $2,000,000	1,077	5,626	1,405,095	988,463	72,632	109,195	9,086	29,861	739	117,333	—87,473
$2,000,000 under $5,000,000	728	9,859	2,029,170	1,693,116	57,159	83,360	5,855	46,604	590	90,492	—43,889
$5,000,000 under $10,000,000	125	378	826,572	678,319	16,623	51,833	3,155	15,053	93	27,932	—12,878
$10,000,000 or more	63	3,445	1,583,416	1,439,978	16,784	51,131	1,213	84	50	20,826	—20,743
Farms: Field crop											
Total	**42,545**	**128,840**	**5,130,961**	**2,872,631**	**539,806**	**398,574**	**82,142**	**481,331**	**30,018**	**859,502**	**—378,171**
No receipts reported	2,529	7,421	—	—	6,128	*1,515	*386	—32,076	705	3,785	—35,860
$1 under $5,000	5,329	15,995	12,690	4,264	4,923	313	*104	—5,886	3,044	5,396	—11,282
$5,000 under $10,000	3,456	9,994	26,566	8,915	4,636	824	—	4,240	2,564	10,770	—6,530
$10,000 under $25,000	7,069	25,601	119,830	48,815	21,456	2,797	1,473	11,460	4,990	39,096	—27,636
$25,000 under $50,000	5,423	14,185	195,946	82,474	27,047	6,725	2,639	42,680	4,663	60,164	—17,484
$50,000 under $100,000	6,087	13,952	440,703	205,666	69,833	19,771	7,157	69,417	4,395	118,691	—49,273
$100,000 under $200,000	6,635	17,148	962,498	470,065	123,993	58,309	15,842	166,335	5,145	210,781	—44,447
$200,000 under $500,000	4,205	11,837	1,245,550	630,190	132,352	116,829	36,310	169,374	3,186	252,353	—82,980
$500,000 under $1,000,000	1,309	6,475	841,146	425,527	82,173	104,096	14,279	57,844	912	96,558	—38,713
$1,000,000 under $2,000,000	266	1,254	353,071	220,202	32,462	36,019	1,573	—8,265	215	24,118	—32,382
$2,000,000 under $5,000,000	201	4,861	508,171	418,374	23,324	30,817	1,579	10,307	173	27,488	—17,181
$5,000,000 under $10,000,000	22	81	133,428	98,242	5,562	9,065	*639	3,233	16	7,262	*—4,030
$10,000,000 or more	*14	*36	*291,362	*259,897	*5,916	*11,495	*160	*—7,333	*10	*3,040	*—10,373
Farms: Fruit, tree nut, and vegetable											
Total	**12,184**	**53,908**	**1,765,028**	**936,630**	**141,783**	**282,387**	**22,538**	**90,647**	**6,820**	**315,929**	**—225,282**
No receipts reported	1,364	4,718	—	—	2,873	*417	*255	—31,535	*51	*1,447	—32,982
$1 under $5,000	1,402	5,037	2,549	1,181	3,099	*169	*97	—7,261	*586	*550	—7,811
$5,000 under $10,000	998	5,012	7,883	*2,671	3,702	543	—	—9,294	*417	*1,513	—10,806
$10,000 under $25,000	1,665	5,747	25,609	12,021	6,964	4,024	*1,214	—6,545	975	9,092	—15,637
$25,000 under $50,000	1,444	5,873	58,109	24,566	9,674	8,820	*1,286	—12,311	688	9,973	—22,284
$50,000 under $100,000	1,536	5,498	117,912	62,549	13,352	15,547	6,116	—12,022	961	28,428	—40,450
$100,000 under $200,000	1,941	8,085	284,111	136,742	22,414	52,813	*2,693	39,259	1,672	63,082	—23,823
$200,000 under $500,000	1,143	5,539	349,855	180,007	29,358	51,977	3,762	51,598	902	79,382	—27,784
$500,000 under $1,000,000	393	1,810	270,297	145,212	18,530	37,211	1,893	48,562	338	56,803	—8,242
$1,000,000 under $2,000,000	228	2,427	299,138	139,933	18,246	43,640	*2,908	36,123	179	51,541	—15,419
$2,000,000 under $5,000,000	**64	**2,804	**243,412	**154,877	**11,513	**48,868	**1,983	**—1,667	**46	**12,549	**—14,215
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	*6	*1,358	*106,151	*76,874	*2,060	*18,355	*332	*—4,260	*5	*1,568	*—5,828

Footnotes at end of table.

Table 3.——Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts——Continued

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

Selected industry, size of business receipts [1]	Number of—		Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income		Deficit
	Partnerships	Partners							Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Agriculture, Forestry, and Fishing——Continued											
Farms: Livestock											
Total	**33,441**	**87,926**	**6,106,754**	**4,674,306**	**300,195**	**171,475**	**33,457**	**289,211**	**19,635**	**607,690**	**—318,481**
No receipts reported	1,941	5,909	—	—	4,003	*3,362	*915	—29,640	*275	*1,097	—30,738
$1 under $5,000	3,989	10,022	11,394	6,723	5,956	355	*92	—8,068	1,339	3,083	—11,151
$5,000 under $10,000	3,624	9,017	26,926	16,444	6,270	978	*228	—7,499	1,700	5,092	—12,590
$10,000 under $25,000	5,280	12,637	86,003	45,500	15,034	4,648	*2,520	—4,573	2,969	20,748	—25,321
$25,000 under $50,000	4,140	10,154	154,074	90,278	22,431	6,867	*1,077	7,050	2,654	31,621	—24,570
$50,000 under $100,000	5,147	12,683	370,370	213,434	44,682	21,058	5,405	38,061	3,671	77,103	—39,042
$100,000 under $200,000	4,179	11,157	600,319	350,852	58,261	21,030	8,757	64,441	3,010	118,603	—54,164
$200,000 under $500,000	3,074	7,657	954,819	622,464	63,702	28,995	5,512	102,680	2,469	156,950	—54,270
$500,000 under $1,000,000	1,123	3,467	730,430	502,451	36,786	33,141	2,256	64,408	873	90,617	—26,210
$1,000,000 under $2,000,000	441	1,485	554,144	484,841	9,686	8,577	2,913	10,268	268	32,635	—22,367
$2,000,000 under $5,000,000	405	1,988	1,164,301	1,005,692	20,199	10,475	1,921	32,839	326	44,913	—12,073
$5,000,000 under $10,000,000	60	164	404,136	345,799	7,223	20,027	*1,563	10,448	49	12,295	*—1,848
$10,000,000 or more	38	1,586	1,049,836	989,827	5,961	11,964	*299	8,799	32	12,932	*—4,134
Farms: Dairy and poultry											
Total	**16,083**	**47,899**	**2,642,874**	**1,718,291**	**231,575**	**133,327**	**27,392**	**230,878**	**13,055**	**327,665**	**—96,787**
No receipts reported	*278	*2,353	—	—	*119	—	—	*—349	*191	*3,821	*—4,169
$1 under $5,000	*173	*656	*770	*252	*547	*4	—	*—1,047	*167	*218	*—1,265
$5,000 under $10,000	*190	*495	*1,398	*1,269	*552	*134	—	*—2,132	—	—	*—2,132
$10,000 under $25,000	859	1,925	16,390	6,448	2,871	*1,096	*179	5,256	775	5,256	—
$25,000 under $50,000	1,728	3,982	70,005	36,437	7,994	2,515	*52	13,550	1,453	15,384	*—1,835
$50,000 under $100,000	5,841	13,034	431,195	214,633	57,561	10,216	*5,280	80,651	5,100	97,032	—16,381
$100,000 under $200,000	4,759	10,793	631,722	354,872	80,915	29,580	*8,328	73,218	3,616	96,408	—23,190
$200,000 under $500,000	1,448	3,942	401,061	261,127	44,482	26,384	7,424	19,947	1,100	36,410	—16,462
$500,000 under $1,000,000	579	9,514	394,379	269,337	15,947	22,315	*2,748	41,825	518	48,565	*—6,740
$1,000,000 under $2,000,000	128	413	181,260	134,328	11,861	16,123	*1,634	—8,712	65	8,074	—16,787
$2,000,000 under $5,000,000	68	231	194,122	159,491	3,588	9,571	*529	9,285	*54	*10,561	*—1,276
$5,000,000 under $10,000,000	27	96	184,503	166,718	2,292	6,073	*797	—3,493	**16	**5,936	**—6,551
$10,000,000 or more	*5	*465	*136,067	*113,380	*2,847	*9,317	*423	*2,878	**	**	**
Farms: Other											
Total	**5,285**	**15,088**	**315,712**	**187,945**	**24,489**	**40,404**	**5,709**	**—11,689**	**2,096**	**40,568**	**—52,258**
No receipts reported	1,279	3,062	—	—	1,062	—	*403	—3,282	*335	*2,767	—6,049
$1 under $5,000	967	2,711	2,647	*1,203	474	—	*22	—1,758	*334	*152	*—1,910
$5,000 under $10,000	*381	*1,097	*2,989	*1,565	*660	*99	—	*—1,944	*84	*529	*—2,474
$10,000 under $25,000	943	2,075	17,413	10,060	4,226	*537	*42	—5,896	*334	*1,914	*—7,810
$25,000 under $50,000	724	2,332	26,238	*9,611	4,047	*1,606	*1,396	—760	*405	*4,327	*—5,087
$50,000 under $100,000	*176	*398	*12,338	*9,386	*1,970	*2,890	—	*—7,976	—	—	*—7,976
$100,000 under $200,000	*358	*1,028	*57,548	*37,678	*2,996	*7,513	*2,207	*—9,846	*237	*—5,394	*—15,240
$200,000 under $500,000	360	1,160	104,131	60,543	5,241	11,622	*1,351	8,058	*272	*13,251	**—5,170
$500,000 under $1,000,000	*77	*1,166	*51,261	*26,496	*3,355	*11,005	*233	*10,562	*89	**11,526	—
$1,000,000 under $2,000,000	*14	*47	*17,482	*9,160	*377	*4,836	*56	*447	**	**	**
$2,000,000 under $5,000,000	**6	**12	**23,665	**22,244	**81	**296	—	**706	**6	**706	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	**	**	**	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing											
Total	**17,400**	**46,702**	**2,083,610**	**1,107,292**	**116,924**	**228,504**	**63,230**	**154,495**	**10,804**	**291,384**	**—136,889**
No receipts reported	1,924	5,412	—	—	7,470	*5,342	*230	—17,308	*335	*3,574	—20,881
$1 under $5,000	2,461	5,721	5,453	1,064	2,673	*229	*328	—5,108	1,112	1,256	—6,364
$5,000 under $10,000	1,811	6,054	13,033	3,030	3,940	*1,391	—	—5,344	923	2,521	—7,866
$10,000 under $25,000	2,828	6,926	48,581	10,039	8,147	3,165	*1,976	8,980	2,042	14,753	—5,773
$25,000 under $50,000	2,129	4,729	80,068	21,869	8,535	4,321	*8,296	—10,499	1,507	16,994	—27,493
$50,000 under $100,000	1,568	4,097	116,352	25,369	14,076	15,077	*2,995	13,184	1,037	22,794	—9,610
$100,000 under $200,000	2,540	6,207	355,612	103,760	24,545	44,076	*13,132	62,338	2,036	76,782	—14,443
$200,000 under $500,000	1,599	4,713	467,288	194,441	21,498	80,501	23,425	65,808	1,332	78,660	—12,852
$500,000 under $1,000,000	259	735	187,683	108,530	8,052	25,356	*3,349	27,104	248	29,152	*—2,047
$1,000,000 under $2,000,000	164	682	229,833	136,803	8,595	23,725	4,659	16,756	133	23,892	—7,137
$2,000,000 under $5,000,000	88	252	232,639	179,389	5,094	11,713	4,273	16,090	**94	**20,115	**—781
$5,000,000 under $10,000,000	19	158	125,229	112,744	1,949	5,893	*430	3,244	**	**	**
$10,000,000 or more	10	1,016	221,840	210,253	*2,350	*7,715	*136	—20,751	*5	*892	*—21,643
Mining											
Total	**23,629**	**468,566**	**6,563,203**	**2,490,862**	**653,150**	**460,634**	**45,174**	**—2,857,247**	**11,148**	**1,681,384**	**—4,538,631**
No receipts reported	7,785	94,835	—	—	74,924	5,899	3,336	—2,938,090	717	61,180	—2,999,269
$1 under $5,000	3,916	38,103	7,704	555	2,377	*457	*4,512	—152,323	2,561	2,388	—154,711
$5,000 under $10,000	1,733	20,398	12,223	1,462	2,263	*257	*63	—65,759	776	2,661	—68,420
$10,000 under $25,000	2,498	31,265	39,363	1,590	8,105	*1,802	*1,495	—75,002	1,713	20,294	—95,296
$25,000 under $50,000	1,646	39,509	57,517	9,529	8,833	*2,658	*888	—68,257	1,030	21,955	—90,213
$50,000 under $100,000	1,435	13,402	106,568	16,390	16,701	*6,817	*2,703	—55,826	919	32,473	—88,300
$100,000 under $200,000	1,345	54,807	191,728	30,293	20,681	6,454	4,567	—67,027	859	54,920	—121,947
$200,000 under $500,000	1,572	55,621	501,091	88,622	46,293	30,928	12,600	3,208	1,234	167,732	—164,523
$500,000 under $1,000,000	778	56,986	532,186	110,145	46,065	28,145	*2,152	78,122	612	212,121	—134,000
$1,000,000 under $2,000,000	417	24,648	595,897	146,950	40,604	34,593	2,989	157,732	348	206,401	—48,669
$2,000,000 under $5,000,000	325	27,398	986,211	374,327	110,945	69,161	3,416	36,537	247	240,171	—203,634
$5,000,000 under $10,000,000	97	4,467	652,607	273,869	49,092	55,783	2,717	63,448	73	137,563	—74,115
$10,000,000 or more	82	7,127	2,880,108	1,437,129	226,266	217,680	3,734	225,991	59	521,524	—295,533

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Mining—Continued											
Oil and gas extraction											
Total	**20,076**	**446,264**	**4,058,644**	**1,115,216**	**401,435**	**163,190**	**22,876**	**2,415,773**	**9,943**	**1,485,322**	**—3,901,094**
No receipts reported	6,846	87,938	—	—	61,988	*2,798	3,333	—2,771,554	706	58,695	—2,830,249
$1 under $5,000	3,640	35,748	6,833	474	2,365	*457	*142	—29,816	2,454	2,121	—31,936
$5,000 under $10,000	1,458	19,204	10,077	*1,073	2,046	*257	—	—63,522	776	2,661	—66,183
$10,000 under $25,000	2,292	30,311	35,842	972	6,583	*694	*1,495	—64,460	1,690	19,985	—84,444
$25,000 under $50,000	1,336	37,220	46,471	4,491	6,966	*301	*888	—54,682	917	19,943	—74,625
$50,000 under $100,000	1,041	11,992	75,183	11,444	13,018	*732	*80	—60,734	636	23,984	—84,718
$100,000 under $200,000	1,081	54,095	153,541	27,067	15,234	4,726	2,263	—65,080	790	53,729	—118,809
$200,000 under $500,000	1,194	52,792	369,721	55,101	27,936	15,286	7,250	53,687	983	154,463	—100,776
$500,000 under $1,000,000	597	55,250	404,649	63,987	28,550	4,917	*692	88,148	500	199,152	—111,004
$1,000,000 under $2,000,000	291	23,786	414,972	67,275	28,223	7,370	1,168	153,675	256	184,428	—30,753
$2,000,000 under $5,000,000	201	26,833	589,004	167,419	77,100	18,770	1,430	35,617	157	206,231	—170,614
$5,000,000 under $10,000,000	55	4,167	372,826	92,601	32,048	21,713	1,959	83,510	43	118,251	—34,742
$10,000,000 or more	44	6,928	1,579,526	623,313	99,377	85,169	*2,176	279,439	35	441,678	*—162,239
Other mining											
Total	**3,553**	**22,302**	**2,504,559**	**1,375,646**	**251,715**	**297,444**	**22,297**	**—441,474**	**1,205**	**196,063**	**—637,537**
No receipts reported	939	6,897	—	—	12,935	3,101	*3	—166,536	*11	*2,485	—169,021
$1 under $5,000	*276	*2,355	*872	*81	*12	—	*4,370	*—122,506	*107	*267	*—122,773
$5,000 under $10,000	*275	*1,194	*2,145	*389	*216	—	*63	*—2,237	—	—	*—2,237
$10,000 under $25,000	*206	*954	*3,521	*618	*1,523	*1,108	—	*—10,543	*23	*309	*—10,852
$25,000 under $50,000	*310	*2,289	*11,046	*5,038	*1,867	*2,357	—	*—13,575	*113	*2,013	*—15,588
$50,000 under $100,000	394	1,410	31,385	*4,946	*3,683	*6,086	2,624	4,907	*283	*8,489	*—3,582
$100,000 under $200,000	*264	*712	*38,188	*3,226	*5,447	*1,728	*2,304	*—1,947	*69	*1,191	*—3,138
$200,000 under $500,000	378	2,829	131,370	33,522	18,357	15,642	5,351	—50,478	251	13,269	—63,747
$500,000 under $1,000,000	181	1,736	127,537	46,158	17,516	23,228	*1,460	—10,026	112	12,970	*—22,996
$1,000,000 under $2,000,000	126	862	180,926	79,675	12,381	27,223	1,821	4,057	92	21,973	—17,916
$2,000,000 under $5,000,000	124	565	397,206	206,908	33,845	50,391	1,986	920	90	33,940	—33,020
$5,000,000 under $10,000,000	42	300	279,781	181,268	17,044	34,070	*757	—20,062	30	19,312	—39,374
$10,000,000 or more	38	199	1,300,583	813,817	126,889	132,511	*1,558	—53,448	24	79,846	—133,295
Construction											
Total	**78,032**	**177,685**	**16,052,651**	**11,020,899**	**280,532**	**2,122,451**	**372,836**	**1,770,242**	**60,291**	**2,040,613**	**—270,372**
No receipts reported	3,528	11,552	—	—	2,206	5,072	*3,348	—33,974	477	16,324	—50,299
$1 under $5,000	3,384	7,423	9,960	3,261	1,216	1,037	*283	44	1,760	4,122	—4,078
$5,000 under $10,000	4,114	8,601	30,067	11,285	2,538	2,520	*1,289	874	2,090	6,281	—5,407
$10,000 under $25,000	9,474	19,749	164,836	47,757	9,450	16,687	11,649	49,651	7,973	57,650	—8,000
$25,000 under $50,000	13,198	28,024	505,295	178,042	24,078	55,963	49,365	124,568	10,339	141,037	—16,469
$50,000 under $100,000	17,620	38,074	1,293,103	555,578	36,428	185,284	86,531	282,866	14,891	299,691	—16,825
$100,000 under $200,000	13,499	30,880	1,899,128	1,004,264	54,161	292,513	100,672	295,670	11,268	315,995	—20,325
$200,000 under $500,000	8,862	20,708	2,687,334	1,646,078	64,613	420,349	62,518	326,582	7,754	353,868	—27,286
$500,000 under $1,000,000	2,248	5,593	1,584,993	1,120,396	22,640	275,247	23,757	129,852	1,992	138,714	—8,862
$1,000,000 under $2,000,000	1,163	3,291	1,582,316	1,210,546	17,031	198,712	13,497	116,312	974	143,551	—27,239
$2,000,000 under $5,000,000	637	2,289	1,985,098	1,563,267	21,129	189,215	8,567	141,983	519	191,153	—49,171
$5,000,000 under $10,000,000	188	660	1,299,057	1,066,519	12,577	114,678	8,360	97,902	152	114,770	—16,867
$10,000,000 or more	117	841	3,011,465	2,613,904	12,466	365,174	3,001	237,912	102	257,457	—19,545
General building contractors											
Total	**31,647**	**76,180**	**10,457,131**	**8,016,500**	**136,175**	**1,063,104**	**143,151**	**902,886**	**22,974**	**1,102,520**	**—199,634**
No receipts reported	2,963	10,352	—	—	1,298	4,273	*3,348	—35,970	370	13,229	—49,199
$1 under $5,000	1,205	2,731	3,809	1,058	*465	*131	—	—178	*671	*2,192	—2,370
$5,000 under $10,000	934	2,156	6,589	*1,771	*462	*1,381	*363	431	*418	*1,681	*—1,250
$10,000 under $25,000	3,081	6,376	54,023	13,291	3,539	5,886	*3,044	15,756	2,584	20,454	—4,698
$25,000 under $50,000	4,528	9,743	184,240	69,580	9,470	22,574	16,406	39,872	3,428	47,755	—7,883
$50,000 under $100,000	6,092	12,698	431,749	249,644	10,493	50,282	21,884	67,946	4,957	79,680	—11,733
$50,000 under $100,000	5,343	12,036	757,528	470,470	20,016	110,413	32,585	96,590	4,229	108,668	—12,078
$200,000 under $500,000	4,424	10,709	1,368,282	932,829	25,356	169,824	30,273	138,116	3,732	154,430	—16,314
$500,000 under $1,000,000	1,460	3,758	1,033,915	776,703	13,503	133,810	11,677	78,983	1,274	85,249	—6,266
$1,000,000 under $2,000,000	834	2,479	1,136,506	901,408	11,108	103,703	9,564	75,852	674	97,793	—21,940
$2,000,000 under $5,000,000	506	1,726	1,602,613	1,299,977	16,845	80,861	4,303	121,697	409	152,024	—30,328
$5,000,000 under $10,000,000	172	624	1,191,782	982,929	11,766	87,946	6,955	86,678	137	102,913	—16,235
$10,000,000 or more	105	792	2,686,096	2,316,842	11,854	292,019	2,750	217,113	91	236,452	—19,339
Special trade contractors											
Total	**46,121**	**100,963**	**5,583,546**	**3,001,683**	**143,776**	**1,056,994**	**229,685**	**865,338**	**37,136**	**935,803**	**—70,466**
No receipts reported	565	1,200	—	—	*908	*799	—	1,996	*107	*3,095	*—1,099
$1 under $5,000	2,096	4,526	5,896	1,948	745	*816	*283	494	1,089	1,930	—1,436
$5,000 under $10,000	3,180	6,445	23,478	9,515	2,076	1,138	*926	443	1,672	4,600	—4,157
$10,000 under $25,000	6,310	13,207	109,410	34,467	5,905	10,696	8,605	32,738	5,306	36,040	—3,302
$25,000 under $50,000	8,670	18,281	321,054	108,462	14,608	33,389	32,958	84,696	6,911	93,282	—8,586
$50,000 under $100,000	11,444	25,208	854,871	305,935	25,470	133,104	64,648	214,570	9,850	219,661	—5,092
$100,000 under $200,000	8,156	18,844	1,141,600	533,795	34,144	182,100	68,087	199,080	7,039	207,326	—8,247
$200,000 under $500,000	4,424	9,957	1,315,219	710,789	39,153	250,265	32,245	187,683	4,008	198,655	—10,971
$500,000 under $1,000,000	788	1,835	551,078	343,694	9,137	141,437	12,080	50,869	718	53,465	*—2,596
$1,000,000 under $2,000,000	329	812	445,810	309,138	5,923	95,009	3,933	40,460	300	45,758	—5,299
$2,000,000 under $5,000,000	131	563	382,484	263,290	4,284	108,354	4,264	20,286	110	39,129	*—18,843
$5,000,000 under $10,000,000	16	36	107,276	83,591	811	26,732	*1,405	11,225	15	11,857	*—632
$10,000,000 or more	12	49	325,369	297,063	*612	73,155	*251	20,799	11	21,005	*—206

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts [1]	Number of– Partnerships	Number of– Partners	Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing											
Total	**27,931**	**75,100**	**10,514,297**	**7,041,616**	**374,102**	**1,641,227**	**132,976**	**660,015**	**19,121**	**1,208,319**	**-548,304**
No receipts reported	880	4,029	-	-	3,079	*608	*1,107	-29,088	*7	*2,412	-31,500
$1 under $5,000	3,596	9,201	6,748	3,769	2,313	*2,534	*50	-7,933	1,339	1,027	-8,960
$5,000 under $10,000	1,387	3,048	10,640	4,304	1,103	*73	*219	79	*587	*2,577	-2,498
$10,000 under $25,000	4,281	9,537	69,018	28,346	12,893	7,719	4,389	-4,056	2,534	12,122	-16,178
$25,000 under $50,000	4,691	10,548	172,040	67,666	8,702	14,339	12,799	26,142	3,532	37,913	-11,771
$50,000 under $100,000	3,913	8,710	291,418	114,361	11,964	33,058	11,154	65,916	3,256	70,715	-4,799
$100,000 under $200,000	3,591	9,236	503,668	225,738	18,490	92,900	16,763	87,175	2,920	99,026	-11,851
$200,000 under $500,000	3,328	8,355	1,063,014	553,263	36,965	234,369	27,245	154,785	2,973	164,464	*-9,679
$500,000 under $1,000,000	1,125	3,059	751,395	448,519	21,200	132,892	21,141	71,675	1,016	83,463	-11,788
$1,000,000 under $2,000,000	591	3,120	819,304	527,209	19,059	152,694	10,482	54,317	504	83,500	-29,183
$2,000,000 under $5,000,000	293	1,569	870,768	604,760	22,552	143,320	12,750	49,812	247	73,218	-23,405
$5,000,000 under $10,000,000	131	1,298	916,708	658,490	20,582	125,763	5,959	65,763	113	82,655	-16,891
$10,000,000 or more	124	3,390	5,039,576	3,805,190	195,200	700,958	8,917	125,427	93	495,227	-369,800
Transportation, Communication, Electric, Gas, and Sanitary Services											
Total	**19,886**	**55,480**	**4,486,154**	**1,599,917**	**700,153**	**472,042**	**54,488**	**376,590**	**12,504**	**868,412**	**-491,822**
No receipts reported	894	3,331	-	-	11,104	*1,058	*74	-16,299	*183	*2,782	-19,081
$1 under $5,000	2,128	6,411	5,106	*359	9,554	*343	*298	-21,104	*504	*438	-21,543
$5,000 under $10,000	1,243	2,653	8,704	*1,150	2,001	*436	*282	-1,384	*503	*1,285	-2,669
$10,000 under $25,000	3,676	10,290	65,507	*5,328	17,876	5,082	2,572	-10,211	2,352	12,070	-22,282
$25,000 under $50,000	2,649	6,125	96,655	6,411	18,268	9,606	*6,454	2,650	1,944	17,734	-15,084
$50,000 under $100,000	3,675	8,657	275,086	35,104	38,572	25,121	7,615	39,441	2,837	59,079	-19,638
$100,000 under $200,000	2,788	7,186	400,023	31,229	45,619	65,397	11,719	46,528	2,134	65,847	-19,318
$200,000 under $500,000	1,787	6,093	544,336	150,244	48,553	105,555	14,009	34,406	1,299	61,416	-27,010
$500,000 under $1,000,000	553	1,866	386,132	165,184	37,430	59,481	3,422	10,529	379	25,076	-14,547
$1,000,000 under $2,000,000	268	1,322	362,170	152,538	46,376	54,401	3,649	-41,103	202	37,983	-79,087
$2,000,000 under $5,000,000	157	962	462,338	206,614	86,760	70,723	3,208	-11,728	117	50,189	-61,917
$5,000,000 under $10,000,000	43	504	314,600	115,849	74,228	36,487	*789	284	31	54,523	-54,239
$10,000,000 or more	25	80	1,565,497	729,906	263,812	38,352	*395	344,581	19	479,989	*-135,408
Transportation											
Total	**16,611**	**44,392**	**3,310,610**	**1,022,569**	**495,043**	**356,353**	**44,927**	**498,697**	**10,318**	**762,835**	**-264,138**
No receipts reported	702	2,260	-	-	5,033	*306	*74	-9,150	*169	*1,549	-10,699
$1 under $5,000	1,830	5,202	4,763	*359	5,187	*315	*229	-9,668	*420	*371	-10,039
$5,000 under $10,000	908	1,983	6,368	*1,150	1,625	*352	*37	-1,387	*252	*1,058	-2,445
$10,000 under $25,000	3,093	8,575	55,493	*2,744	10,617	3,414	*2,521	2,123	2,018	11,381	-9,258
$25,000 under $50,000	2,431	5,604	89,016	*4,943	17,193	7,039	*6,420	2,993	1,731	13,900	-10,907
$50,000 under $100,000	2,846	6,266	214,654	18,564	31,824	17,790	*6,159	32,821	2,144	45,878	-13,057
$100,000 under $200,000	2,489	6,040	355,920	30,268	39,115	55,159	10,479	44,838	1,891	56,912	-12,074
$200,000 under $500,000	1,483	4,726	449,932	130,905	36,911	85,432	9,767	31,741	1,094	50,598	-18,857
$500,000 under $1,000,000	425	1,380	294,287	150,845	25,019	39,231	*2,944	6,544	302	15,751	-9,206
$1,000,000 under $2,000,000	217	977	294,605	123,265	37,696	35,434	2,841	2,970	161	28,123	-25,153
$2,000,000 under $5,000,000	141	912	415,672	190,071	82,593	60,790	2,969	-20,112	103	40,761	-60,873
$5,000,000 under $10,000,000	30	410	217,859	91,587	53,131	22,156	*275	-624	21	38,150	*-38,774
$10,000,000 or more	16	57	912,043	277,869	149,099	28,935	*213	415,607	12	458,404	*-42,797
Communication, electric, gas, and sanitary services											
Total	**3,275**	**11,088**	**1,175,544**	**577,348**	**205,110**	**115,689**	**9,561**	**-122,107**	**2,186**	**105,577**	**-227,684**
No receipts reported	*192	*1,071	-	-	*6,070	*752	-	*-7,149	*14	*1,233	*-8,382
$1 under $5,000	*298	*1,209	*344	-	*4,368	*28	*69	*-11,436	*84	*67	*-11,504
$5,000 under $10,000	*335	*670	*2,336	-	*377	*85	*245	*3	*251	*227	*-224
$10,000 under $25,000	583	1,715	10,014	*2,584	7,259	*1,668	*51	-12,335	*334	*689	*-13,024
$25,000 under $50,000	*218	*521	*7,640	*1,469	*1,075	*2,567	*35	*-343	*213	*3,834	*-4,177
$50,000 under $100,000	829	2,391	60,431	*16,540	6,748	*7,331	*1,456	6,620	*693	*13,202	*-6,582
$100,000 under $200,000	299	1,146	44,103	*961	6,504	*10,238	*1,240	1,690	*243	*8,934	*-7,244
$200,000 under $500,000	304	1,367	94,404	*19,339	11,642	20,124	*4,242	2,665	205	10,819	*-8,153
$500,000 under $1,000,000	128	486	91,845	*14,339	12,411	20,250	*478	3,984	*77	*9,325	*-5,341
$1,000,000 under $2,000,000	51	345	67,564	29,273	8,680	18,967	*809	-44,073	**55	**19,288	**-54,977
$2,000,000 under $5,000,000	*16	*50	*46,666	*16,543	*4,167	*9,932	*239	*8,384	**	**	**
$5,000,000 under $10,000,000	13	94	96,742	*24,262	21,097	14,331	*515	908	**17	**37,958	**-108,076
$10,000,000 or more	*9	*23	*653,455	*452,038	*114,714	*9,416	*182	*-71,026	**	**	**
Wholesale and Retail Trade											
Total	**200,195**	**478,481**	**52,920,233**	**40,015,424**	**598,017**	**3,864,761**	**671,662**	**2,804,927**	**136,688**	**3,331,640**	**-526,713**
No receipts reported	2,994	9,234	-	-	8,731	*2,478	*386	-5,496	*307	*16,195	-21,691
$1 under $5,000	14,409	32,334	31,525	19,847	4,482	762	1,228	-17,146	4,288	3,035	-20,181
$5,000 under $10,000	10,020	23,284	72,473	43,614	4,031	3,678	*980	-8,940	4,194	8,793	-17,733
$10,000 under $25,000	24,128	53,699	417,463	249,926	15,042	26,552	6,942	-12,411	13,154	49,742	-62,153
$25,000 under $50,000	27,363	60,617	1,008,193	614,331	28,096	70,773	29,960	32,082	16,108	104,128	-72,046
$50,000 under $100,000	33,464	72,948	2,443,381	1,494,858	50,494	196,556	70,099	214,400	24,706	278,246	-63,847
$100,000 under $200,000	33,880	78,805	4,842,911	3,176,235	80,684	391,143	113,454	404,552	27,623	466,776	-62,224
$200,000 under $500,000	34,143	86,374	10,714,735	7,481,029	139,046	935,737	192,643	770,970	28,747	863,800	-92,831
$500,000 under $1,000,000	12,026	33,244	8,313,938	6,044,166	90,287	764,123	94,351	531,489	10,546	568,394	-36,905
$1,000,000 under $2,000,000	4,745	14,268	6,469,068	5,041,864	61,508	484,998	52,167	315,184	4,318	337,019	-21,835
$2,000,000 under $5,000,000	2,190	8,174	6,463,434	5,249,501	48,957	436,068	57,697	246,292	1,943	275,204	-28,913
$5,000,000 under $10,000,000	519	2,636	3,548,516	2,949,637	25,158	211,624	21,142	121,984	473	132,985	-11,001
$10,000,000 or more	314	2,864	8,594,597	7,650,416	41,501	340,269	30,631	211,968	281	227,322	-15,354

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts [1]	Number of—		Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income		Deficit
	Partnerships	Partners							Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Wholesale trade											
Total	**29,157**	**74,407**	**17,818,552**	**14,989,497**	**146,588**	**739,214**	**162,976**	**789,533**	**21,147**	**900,802**	**—111,269**
No receipts reported	1,040	3,291	—	—	*1,922	*61	—	12,138	*302	*15,335	—3,197
$1 under $5,000	2,762	6,854	4,863	3,216	2,359	*227	*87	—5,046	*670	*523	—5,569
$5,000 under $10,000	1,845	4,614	12,677	5,473	958	*859	—	3,445	1,173	5,225	*—1,780
$10,000 under $25,000	3,249	7,466	54,082	23,334	3,426	2,610	*1,300	—549	2,426	10,814	—11,362
$25,000 under $50,000	3,231	7,134	113,252	62,562	2,715	6,178	*5,856	14,858	2,145	20,737	—5,879
$50,000 under $100,000	3,730	8,553	280,472	174,973	5,109	14,908	11,800	32,051	2,689	40,960	—8,908
$100,000 under $200,000	3,054	6,739	429,568	267,593	8,067	32,289	14,244	49,545	2,793	54,142	*—4,598
$200,000 under $500,000	4,820	11,848	1,537,627	1,089,392	25,323	94,126	25,644	139,231	4,118	161,876	—22,645
$500,000 under $1,000,000	2,551	6,888	1,795,731	1,393,905	22,736	97,329	24,589	126,788	2,198	135,864	—9,075
$1,000,000 under $2,000,000	1,416	3,925	2,011,816	1,657,958	15,777	97,306	16,104	107,812	1,314	113,841	—6,029
$2,000,000 under $5,000,000	939	3,609	2,879,635	2,453,912	19,942	127,396	26,469	105,669	842	121,345	—15,676
$5,000,000 under $10,000,000	303	1,416	2,121,342	1,828,302	12,290	87,565	13,296	71,099	282	76,739	—5,640
$10,000,000 or more	217	2,070	6,577,486	6,028,876	25,964	178,360	23,586	132,490	195	143,401	—10,911
Retail trade : Total											
Total	**170,410**	**402,588**	**35,025,060**	**24,973,288**	**449,554**	**3,121,811**	**508,120**	**2,010,876**	**115,189**	**2,425,346**	**—414,471**
No receipts reported	1,931	5,897	—	—	6,800	*2,416	*368	—17,625	*5	*859	—18,485
$1 under $5,000	11,479	25,144	26,532	16,511	2,123	535	1,141	—11,830	3,618	2,512	—14,342
$5,000 under $10,000	8,175	18,670	59,796	38,141	3,072	2,819	*980	—12,385	3,021	3,568	—15,953
$10,000 under $25,000	20,879	46,233	363,381	226,591	11,617	23,942	5,642	—11,862	10,728	38,928	—50,790
$25,000 under $50,000	23,965	53,149	888,544	548,722	25,118	63,052	24,105	16,886	13,796	83,053	—66,167
$50,000 under $100,000	29,650	64,143	2,156,921	1,315,565	45,332	181,416	57,883	182,722	22,017	237,287	—54,564
$100,000 under $200,000	30,672	71,617	4,390,943	2,891,485	71,922	358,812	99,210	352,800	24,676	410,426	—57,626
$200,000 under $500,000	29,297	74,474	9,171,131	6,386,902	113,713	841,454	166,957	631,246	24,603	701,432	—70,186
$500,000 under $1,000,000	9,475	26,356	6,518,206	4,650,261	67,551	666,795	69,762	404,701	8,348	432,531	—27,830
$1,000,000 under $2,000,000	3,329	10,343	4,457,252	3,383,905	45,731	387,692	36,064	207,372	3,004	223,178	—15,806
$2,000,000 under $5,000,000	1,248	4,556	3,570,695	2,786,160	28,909	307,941	31,120	139,805	1,098	153,042	—13,237
$5,000,000 under $10,000,000	214	1,215	1,415,430	1,116,391	12,130	123,027	7,845	49,248	189	54,609	—5,361
$10,000,000 or more	96	791	2,006,228	1,612,653	15,537	161,908	7,045	79,799	86	83,921	—4,122
Retail Trade: Building, paint, hardware, garden, and mobile homes											
Total	**9,366**	**23,035**	**2,724,840**	**1,963,498**	**36,826**	**210,888**	**48,226**	**203,246**	**6,122**	**230,077**	**—26,831**
No receipts reported	*192	*384	—	—	*24	*19	—	*—271	—	—	*—271
$1 under $5,000	*250	*500	*699	*457	*243	*13	—	*—797	—	—	*—797
$5,000 under $10,000	*168	*420	*1,171	*389	*28	—	*67	*—127	—	—	*—127
$10,000 under $25,000	1,004	2,092	17,330	13,618	*484	*2,516	*236	—6,496	*168	*266	—6,762
$25,000 under $50,000	839	1,762	26,719	*15,132	*1,028	*3,344	*972	—2,837	*336	*3,113	*—5,950
$50,000 under $100,000	2,173	5,510	162,949	104,118	4,246	8,366	*7,061	14,594	1,409	17,303	—2,708
$100,000 under $200,000	1,342	2,956	202,227	132,276	3,113	8,775	7,516	23,384	1,234	25,640	*—2,255
$200,000 under $500,000	2,179	5,373	696,608	485,293	10,708	57,028	13,727	54,729	1,840	59,658	—4,928
$500,000 under $1,000,000	764	1,996	531,319	389,262	4,843	40,251	8,316	46,064	717	47,902	*—1,839
$1,000,000 under $2,000,000	304	1,015	420,477	323,414	5,579	31,381	4,394	26,327	279	27,017	*—690
$2,000,000 under $5,000,000	117	581	344,460	267,850	2,846	23,545	4,659	23,416	**131	**36,994	**—503
$5,000,000 under $10,000,000	26	271	177,224	136,056	1,145	18,060	*714	13,075	**	**	**
$10,000,000 or more	*8	*175	*143,655	*95,634	*2,538	*17,589	*564	*12,184	*8	*12,184	—
Retail trade: General merchandise stores											
Total	**4,136**	**9,955**	**1,029,913**	**767,623**	**9,143**	**80,645**	**13,986**	**59,224**	**2,905**	**66,805**	**—7,581**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*419	*838	*984	*735	*8	*18	—	*—463	*83	*22	*—485
$5,000 under $10,000	*335	*836	*3,106	*2,220	—	—	—	*383	*168	*458	*—76
$10,000 under $25,000	*338	*676	*6,402	*3,554	*96	*689	—	*216	*254	*774	*—558
$25,000 under $50,000	715	1,620	25,475	15,147	847	*2,132	*684	1,346	*526	*2,484	*—1,139
$50,000 under $100,000	*359	*764	*22,256	*12,910	*266	*1,438	*650	*4,148	*359	*4,148	—
$100,000 under $200,000	662	1,400	99,341	81,756	907	*2,919	*1,097	5,682	*387	*6,806	*—1,125
$200,000 under $500,000	841	1,885	268,197	200,592	2,508	19,976	3,292	16,814	706	18,245	—1,432
$500,000 under $1,000,000	309	1,243	201,138	151,870	1,631	15,452	3,282	14,049	282	14,345	*—296
$1,000,000 under $2,000,000	112	397	151,437	115,488	992	11,703	2,237	9,043	103	9,107	*—64
$2,000,000 under $5,000,000	35	195	106,591	77,390	865	13,677	*2,242	2,651	**34	**7,645	**—2,406
$5,000,000 under $10,000,000	*8	*87	*52,641	*36,327	*425	*6,315	*437	*2,588	**	**	**
$10,000,000 or more	*3	*14	*92,345	*69,632	*600	*6,325	*66	*2,769	*3	*2,769	—
Retail trade: Food stores											
Total	**22,611**	**50,779**	**6,842,724**	**5,469,603**	**62,436**	**427,960**	**60,533**	**291,926**	**15,811**	**344,273**	**—52,347**
No receipts reported	*48	*96	—	—	—	—	—	*—242	—	—	*—242
$1 under $5,000	1,004	2,175	2,909	2,116	*186	*129	*82	—1,744	*167	*56	—1,800
$5,000 under $10,000	*669	*1,338	*5,093	*3,106	*480	*145	*107	*—1,182	*335	*554	*—1,736
$10,000 under $25,000	2,204	4,660	38,665	32,499	772	*2,021	*383	—5,685	*671	*1,107	—6,791
$25,000 under $50,000	2,331	5,212	88,998	57,305	2,520	6,144	*2,356	—3,545	885	7,615	—11,160
$50,000 under $100,000	2,976	6,477	217,612	156,107	3,890	17,126	*2,074	13,833	2,283	18,438	*—4,605
$100,000 under $200,000	6,123	13,549	873,454	672,010	10,654	34,128	16,920	53,602	4,967	64,274	—10,672
$200,000 under $500,000	4,359	9,818	1,356,331	1,066,814	12,759	70,997	14,122	86,452	3,827	91,895	—5,442
$500,000 under $1,000,000	1,554	3,722	1,121,088	906,328	8,240	63,266	9,150	58,568	1,456	60,380	*—1,811
$1,000,000 under $2,000,000	913	2,160	1,216,485	993,650	9,576	83,344	8,262	41,190	831	44,212	—3,021
$2,000,000 under $5,000,000	364	1,273	1,015,616	841,365	6,461	68,766	5,302	26,984	332	28,749	—1,765
$5,000,000 under $10,000,000	47	186	300,859	244,795	2,205	24,258	998	8,412	42	8,662	*—250
$10,000,000 or more	19	113	605,615	493,507	4,691	57,636	*777	15,284	15	18,334	*—3,050

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts [1]	Number of– Partnerships	Number of– Partners	Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail trade: Automotive dealers and service stations											
Total	**25,386**	**58,796**	**9,256,873**	**7,679,319**	**65,657**	**444,690**	**99,918**	**360,483**	**18,633**	**417,844**	**-57,361**
No receipts reported	*87	*174	-	-	*42	-	-	*-6,080	-	-	*-6,080
$1 under $5,000	1,084	2,168	2,614	1,463	*150	*41	*88	-135	*499	*365	*-500
$5,000 under $10,000	*504	*1,176	*3,377	*3,167	*3	*459	*58	*-1,016	*84	*101	*-1,117
$10,000 under $25,000	1,025	2,133	17,786	10,903	*615	*711	*111	5,424	775	6,451	*-1,027
$25,000 under $50,000	1,423	3,013	53,125	41,524	2,828	4,684	*775	-6,105	*501	*2,243	-8,349
$50,000 under $100,000	3,676	7,855	270,939	202,766	3,520	7,387	*5,107	15,080	2,481	23,726	-8,646
$100,000 under $200,000	6,000	15,593	850,556	651,292	8,743	33,152	19,639	50,536	4,483	59,447	-8,911
$200,000 under $500,000	7,334	16,220	2,371,177	1,892,320	17,065	113,245	37,153	130,018	6,154	141,610	-11,591
$500,000 under $1,000,000	2,792	6,780	1,939,448	1,605,667	12,322	100,757	18,021	86,053	2,375	90,120	-4,067
$1,000,000 under $2,000,000	925	2,115	1,244,693	1,072,521	7,530	59,202	7,532	36,755	819	39,382	-2,627
$2,000,000 under $5,000,000	404	1,073	1,169,275	1,019,778	6,077	55,893	7,063	27,683	346	29,383	-1,700
$5,000,000 under $10,000,000	85	283	560,560	492,631	2,827	29,281	2,354	9,888	74	11,889	-2,001
$10,000,000 or more	47	213	773,324	685,286	3,934	39,879	2,017	12,384	42	13,127	*-743
Retail trade: Apparel and accessory stores											
Total	**12,148**	**28,295**	**1,593,498**	**1,009,105**	**15,970**	**149,830**	**38,918**	**133,975**	**7,667**	**162,383**	**-28,408**
No receipts reported	*83	*166	-	-	*55	-	-	*-335	-	-	*-335
$1 under $5,000	*336	*672	*900	*606	*4	-	-	*-261	*84	*140	*-401
$5,000 under $10,000	852	1,956	5,635	3,718	*85	*54	-	-1,908	*252	*175	*-2,083
$10,000 under $25,000	1,509	3,690	26,557	18,175	459	1,717	*567	-3,230	*502	*1,767	-4,997
$25,000 under $50,000	2,835	6,257	103,950	71,038	1,601	5,958	*3,088	1,774	1,615	7,799	-6,026
$50,000 under $100,000	2,642	5,871	192,451	112,640	1,361	14,543	8,930	14,546	1,927	19,456	-4,910
$100,000 under $200,000	1,674	3,570	251,297	158,041	3,344	24,545	*3,847	23,426	1,286	28,173	*-4,747
$200,000 under $500,000	1,835	4,888	541,463	347,747	4,394	46,007	13,300	60,075	1,647	61,973	-1,899
$500,000 under $1,000,000	244	666	176,110	110,546	1,539	20,792	*2,676	18,978	231	18,979	*-1
$1,000,000 under $2,000,000	96	315	125,226	77,322	1,675	15,074	1,462	11,177	85	12,979	*-1,802
$2,000,000 under $5,000,000	**42	**244	**169,909	**109,272	**1,452	**21,140	**5,048	**9,734	**38	**10,942	**-1,209
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Retail trade: Furniture and home furnishings stores											
Total	**12,364**	**28,678**	**2,017,535**	**1,277,090**	**31,968**	**205,965**	**45,769**	**166,838**	**8,924**	**200,194**	**-33,356**
No receipts reported	*158	*1,739	-	-	*6,107	*2,000	*368	*-5,252	*5	*859	*-6,111
$1 under $5,000	922	2,095	2,072	*1,212	*103	-	*26	-741	*168	*52	*-794
$5,000 under $10,000	*588	*1,176	*4,216	*2,619	*119	*610	-	*-398	*336	*784	*-1183
$10,000 under $25,000	1,506	3,178	27,807	16,660	865	*868	*269	1,035	1,086	3,825	*-2,790
$25,000 under $50,000	2,325	4,841	89,879	53,197	1,927	4,961	*3,966	5,359	1,608	9,339	-3,979
$50,000 under $100,000	1,989	4,230	136,272	84,689	2,448	9,498	*3,681	12,586	1,500	17,334	*-4,748
$100,000 under $200,000	2,243	4,847	311,340	186,327	4,469	20,805	13,052	36,786	1,918	39,304	*-2,517
$200,000 under $500,000	1,866	4,251	574,255	382,602	7,237	51,164	11,054	51,307	1,581	56,793	-5,487
$500,000 under $1,000,000	539	1,357	354,321	226,847	3,880	46,725	6,695	31,356	508	32,703	*-1,348
$1,000,000 under $2,000,000	144	471	186,352	118,668	1,596	27,520	2,589	8,438	**202	**24,975	**-4,399
$2,000,000 under $5,000,000	72	329	206,214	125,296	1,665	29,730	2,494	12,138	**	**	**
$5,000,000 under $10,000,000	*8	*54	*53,430	*35,884	*299	*6,603	*83	*3,378	*8	*3,378	-
$10,000,000 or more	*4	*110	*71,378	*43,089	*1,254	*5,480	*1,491	*10,848	*4	*10,848	-
Retail trade: Eating places											
Total	**28,031**	**77,412**	**5,140,585**	**2,524,446**	**130,494**	**1,091,059**	**74,883**	**299,097**	**18,191**	**409,448**	**-110,351**
No receipts reported	*693	*1,914	-	-	*571	*397	-	*-4,318	-	-	*-4,318
$1 under $5,000	821	1,856	2,461	1,391	*527	*283	*134	-1,447	*334	*318	*-1,764
$5,000 under $10,000	*670	*1,507	*4,501	*2,884	*146	*327	*506	*-1,431	*168	*140	*-1,570
$10,000 under $25,000	3,622	8,501	63,142	33,907	3,365	9,828	*634	-5,834	1,698	6,465	-12,299
$25,000 under $50,000	3,961	8,922	150,897	80,623	6,032	18,558	*2,036	8,927	2,128	17,307	-8,380
$50,000 under $100,000	6,072	13,267	447,909	234,132	16,420	71,630	8,718	29,405	4,423	42,934	-13,529
$100,000 under $200,000	4,803	12,582	685,409	335,737	20,093	125,878	12,435	46,907	3,788	63,986	-17,078
$200,000 under $500,000	4,926	18,180	1,533,562	769,301	35,167	337,270	33,759	79,071	3,583	107,305	-28,235
$500,000 under $1,000,000	1,957	7,226	1,326,295	646,872	25,962	309,495	9,056	89,593	1,630	104,892	-15,299
$1,000,000 under $2,000,000	405	2,740	527,700	234,733	12,354	119,002	5,154	39,217	363	42,904	-3,687
$2,000,000 under $5,000,000	82	445	236,408	101,428	5,976	59,047	1,488	13,601	61	15,963	*-2,362
$5,000,000 under $10,000,000	16	187	111,571	53,190	2,561	28,193	*249	2,582	12	4,412	*-1,830
$10,000,000 or more	*3	*85	*50,730	*30,250	*1,322	*11,151	*712	*2,823	*3	*2,823	-
Retail trade: Drinking places											
Total	**8,562**	**18,407**	**730,790**	**366,728**	**18,459**	**94,408**	**11,656**	**72,833**	**6,367**	**87,775**	**-14,942**
No receipts reported	-	-	-	-	-	-	-	-	-	-	-
$1 under $5,000	*335	*670	*841	*411	*118	*15	-	*-1,074	*167	*280	*-1,354
$5,000 under $10,000	*252	*504	*1,817	*932	*87	*15	-	*-7	*168	*43	*-49
$10,000 under $25,000	1,111	2,222	21,006	10,467	*335	*375	-	1,490	776	2,695	*-1,204
$25,000 under $50,000	2,356	5,046	83,805	43,571	3,120	6,816	*1,143	3,249	1,448	8,459	-5,210
$50,000 under $100,000	2,245	4,658	164,865	84,480	3,488	17,049	*3,505	20,707	1,686	23,832	-3,125
$100,000 under $200,000	1,744	3,868	240,958	119,098	6,777	27,775	*4,495	32,022	1,721	32,302	*-280
$200,000 under $500,000	409	929	109,354	57,577	2,179	18,043	1,851	10,098	313	11,241	*-1,143
$500,000 under $1,000,000	*96	*466	**69,829	*31,472	*1,450	*10,546	-	*4,873	*83	*5,606	*-733
$1,000,000 under $2,000,000	*5	*10	*6,985	*2,812	*133	*1,924	*50	*77	**5	**3,318	*-46
$2,000,000 under $5,000,000	**9	**34	**31,328	**15,907	**772	**11,850	**612	**1,399	**	**	**-1,796
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of–		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income		Deficit
	Partnerships	Partners							Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade—Continued											
Retail trade: Liquor stores											
Total	**3,791**	**8,986**	**1,083,083**	**865,116**	**12,894**	**46,170**	**13,094**	**52,506**	**2,628**	**60,312**	**-7,806**
No receipts reported	*84	*168	-	-	-	-	-	*-14	-	-	*-14
$1 under $5,000	-	-	-	-	-	-	-	-	-	-	-
$5,000 under $10,000	*167	*1,164	*1,042	*913	*41	*176	*83	*-674	-	-	*-674
$10,000 under $25,000	*168	*336	*3,069	*2,221	*26	*527	-	*-3	*84	*239	*-241
$25,000 under $50,000	*191	*405	*7,434	*6,966	*130	*212	-	*-1,029	*23	*44	*-1,072
$50,000 under $100,000	*631	*1,285	*49.608	*40,290	*734	*2,007	*2,110	*-375	*335	*1,263	*-1,637
$100,000 under $200,000	641	1,282	104,936	83,446	1,528	*2,111	*1,192	6,218	534	6,538	*-320
$200,000 under $500,000	1,398	3,139	450,540	355,528	5,743	18,227	6,030	24,993	1,206	27,066	-2,073
$500,000 under $1,000,000	420	971	281,619	223,469	2,766	12,794	2,798	16,492	366	17,133	*-641
$1,000,000 under $2,000,000	69	156	88,185	73,523	640	3,888	*263	4,240	**80	**8,029	*-207
$2,000,000 under $5,000,000	**22	**80	**96,649	**78,760	**1,286	**6,228	**618	**2,656	**	**	**-925
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Other retail trade											
Total	**44,015**	**98,245**	**4,605,219**	**3,050,762**	**65,708**	**370,196**	**101,137**	**370,746**	**27,941**	**446,235**	**-75,489**
No receipts reported	*586	*1,256	-	-	-	-	-	*-1,114	-	-	*-1,114
$1 under $5,000	6,308	14,170	13,053	8,119	785	*37	*810	-5,168	2,116	1,280	-6,448
$5,000 under $10,000	3,970	8,593	29,839	18,194	2,083	*1,033	*158	-6,026	1,510	1,313	-7,338
$10,000 under $25,000	8,392	18,745	141,617	84,587	4,599	4,690	3,442	1,220	4,714	15,341	-14,121
$25,000 under $50,000	6,989	16,071	258,262	164,218	5,085	10,243	9,085	9,749	4,726	24,650	-14,901
$50,000 under $100,000	6,887	14,226	492,059	283,435	8,960	32,372	16,046	58,198	5,614	68,854	-10,656
$100,000 under $200,000	5,440	11,970	771,426	471,501	12,293	78,724	19,017	74,237	4,358	83,957	-9,720
$200,000 under $500,000	4,150	9,791	1,269,643	829,128	15,954	109,497	32,668	117,689	3,746	125,645	-7,956
$500,000 under $1,000,000	800	1,929	517,039	357,928	4,917	46,716	9,768	38,676	700	40,470	*-1,795
$1,000,000 under $2,000,000	356	964	489,712	371,775	5,656	34,653	4,121	30,910	327	31,709	-799
$2,000,000 under $5,000,000	113	386	317,865	236,458	3,376	30,946	3,462	23,469	**130	**53,018	**-641
$5,000,000 under $10,000,000	16	80	105,727	79,035	1,312	4,986	*2,046	8,532	**	**	**
$10,000,000 or more	*8	*64	*198,978	*146,383	*689	*16,299	*514	*20,375	**	**	**
Finance, Insurance, and Real Estate											
Total	**516,135**	**3,702,421**	**62,822,429**	**7,094,438**	**7,562,135**	**2,502,571**	**616,382**	**113,206**	**271,595**	**9,696,693**	**-9,583,487**
No receipts reported	46,738	324,715	-	-	42,983	3,085	21,528	-1,571,362	-	-	-1,571,362
$1 under $5,000	128,499	677,716	255,187	1,349	118,137	4,069	13,735	-717,076	59,669	68,417	-785,493
$5,000 under $10,000	58,523	241,637	421,732	4,342	112,471	5,727	8,095	-225,357	33,305	122,099	-347,456
$10,000 under $25,000	88,657	359,369	1,460,559	24,869	316,255	27,556	16,915	-30,462	57,169	458,089	-488,551
$25,000 under $50,000	63,391	303,783	2,285,326	41,189	472,175	32,182	28,057	113,348	41,516	660,182	-546,835
$50,000 under $100,000	51,861	303,916	3,669,481	154,706	673,911	89,662	43,562	230,939	33,943	941,676	-710,737
$100,000 under $200,000	32,926	310,690	4,701,493	275,102	892,292	155,381	59,673	243,989	20,521	1,081,888	-837,900
$200,000 under $500,000	28,058	354,100	8,721,861	703,160	1,719,884	411,772	101,382	-26,794	15,459	1,464,677	-1,491,470
$500,000 under $1,000,000	10,066	209,573	6,907,230	669,735	1,177,742	348,171	61,223	69,510	5,431	1,060,097	-990,587
$1,000,000 under $2,000,000	4,098	179,934	5,660,217	790,074	787,162	281,653	47,265	123,191	2,343	848,459	-725,268
$2,000,000 under $5,000,000	2,341	214,548	7,144,162	1,650,845	655,651	312,233	69,351	624,233	1,530	1,136,859	-512,626
$5,000,000 under $10,000,000	565	124,514	3,849,776	839,065	276,748	166,548	33,646	501,577	410	723,813	-222,237
$10,000,000 or more	412	97,926	17,745,404	1,940,002	316,726	664,530	111,951	777,471	299	1,130,436	-352,965
Finance: Total											
Total	**118,632**	**1,662,094**	**18,451,234**	**340,972**	**168,718**	**613,917**	**243,665**	**392,902**	**70,142**	**3,291,453**	**-2,898,551**
No receipts reported	21,606	175,918	-	-	10,097	*251	7,309	-1,018,553	-	-	-1,018,553
$1 under $5,000	54,172	402,540	72,460	*93	33,071	2,182	8,038	-431,711	33,943	39,107	-470,818
$5,000 under $10,000	11,185	86,429	81,099	*952	14,772	2,034	2,958	-124,140	8,870	47,862	-172,002
$10,000 under $25,000	12,291	91,018	196,468	1,506	6,918	3,485	5,238	-5,465	10,619	126,721	-132,186
$25,000 under $50,000	7,454	92,914	273,628	2,953	24,368	12,095	6,894	-11,352	6,431	160,268	-171,620
$50,000 under $100,000	4,640	79,869	324,975	7,421	10,460	8,310	9,236	-51,979	4,002	181,375	-233,354
$100,000 under $200,000	3,396	110,536	472,903	13,755	22,240	7,916	12,944	116,584	2,897	284,813	-168,229
$200,000 under $500,000	1,944	141,262	611,681	17,752	14,570	15,724	21,816	188,538	1,726	368,304	-179,766
$500,000 under $1,000,000	785	101,882	563,793	20,554	6,846	16,134	9,203	227,350	692	338,327	-110,977
$1,000,000 under $2,000,000	455	110,128	632,900	8,657	6,908	25,332	19,525	223,933	380	309,117	-85,184
$2,000,000 under $5,000,000	335	120,994	1,052,146	5,679	4,853	27,321	31,124	424,755	278	451,278	-26,523
$5,000,000 under $10,000,000	156	74,975	1,094,494	*6,348	3,380	47,094	19,937	338,000	136	387,974	-49,974
$10,000,000 or more	213	73,629	13,074,686	*255,303	10,236	446,040	89,443	516,943	168	596,309	-79,365
Finance: Banking and credit agencies other than banks											
Total	**2,336**	**50,107**	**394,507**	***2,856**	**6,880**	**36,046**	**10,578**	**43,400**	**1,744**	**62,019**	**-18,619**
No receipts reported	*70	*163	-	-	-	-	-	*-694	-	-	*-694
$1 under $5,000	834	4,918	1,528	-	*235	*58	-	-1,813	*527	*729	*-2,542
$5,000 under $10,000	*83	*249	*821	-	-	*259	-	*319	*83	*319	-
$10,000 under $25,000	361	2,127	5,678	-	*59	*8	*71	3,642	361	3,642	-
$25,000 under $50,000	*332	*818	*10,233	-	*131	*981	*1,469	*-4,580	*284	*3,532	*-8,111
$50,000 under $100,000	396	2,357	27,763	*2,023	*1,223	*4,943	*3,522	*1,983	*278	*2,416	*-433
$100,000 under $200,000	104	1,777	14,164	*93	*64	*911	*671	-880	*71	*3,121	*-4,001
$200,000 under $500,000	98	517	28,828	*574	443	*1,162	*1,586	9,775	91	10,033	*-259
$500,000 under $1,000,000	32	559	23,489	*115	*121	*3,489	*418	5,846	*29	*6,302	*-457
$1,000,000 under $2,000,000	18	32,714	23,280	-	*2,849	*1,323	*311	10,917	**20	**31,896	**-2,123
$2,000,000 under $5,000,000	*3	*86	*7,968	-	*93	*32	-	*950	**	**	**
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	**	**	**
$10,000,000 or more	*5	*3,822	*250,754	*51	*1,661	*22,881	*2,530	*17,937	**	**	**

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate—Continued											
Finance: Security, commodity brokers and services											
Total	**2,858**	**27,970**	**13,863,464**	**12,051**	**9,640**	**509,111**	**138,675**	**101,433**	**1,931**	**397,567**	**—296,135**
No receipts reported	237	572	—	—	*18	*72	*58	—19,422	—	—	—19,422
$1 under $5,000	*260	*4,764	*497	—	*8	*8	*80	*—15,108	*85	*46	—15,154
$5,000 under $10,000	119	378	986	—	*20	*219	*168	—2,446	*7	*48	*—2,494
$10,000 under $25,000	228	818	4,102	—	*223	*3	*308	—9,833	*194	*2,336	*—12,169
$25,000 under $50,000	*198	*1,273	*8,770	*165	*34	*1,195	*280	*—25,583	*111	*4,179	*—29,762
$50,000 under $100,000	*320	*918	*22,068	—	*1	*1,596	—	*7,040	*237	*10,632	*—3,592
$100,000 under $200,000	418	4,042	64,241	*34	*272	*3,488	*51	23,538	400	30,857	*—7,319
$200,000 under $500,000	293	3,278	97,967	*2,493	123	9,700	*8,366	*37,295	259	41,128	*—3,833
$500,000 under $1,000,000	147	1,383	114,578	—	*152	*6,378	*905	29,626	144	31,381	*—1,755
$1,000,000 under $2,000,000	195	3,359	272,748	*169	255	20,835	5,972	—27,286	151	45,060	—72,347
$2,000,000 under $5,000,000	160	1,059	528,359	*656	389	21,658	18,611	21,335	**343	**231,901	—9,003
$5,000,000 under $10,000,000	98	1,707	684,731	*1,153	922	39,855	19,230	—7,910	**	**	—41,227
$10,000,000 or more	185	4,419	12,064,418	*7,382	7,224	404,106	84,646	90,187	**	**	—78,057
Finance: Holding and investment companies											
Total	**113,438**	**1,584,017**	**4,193,263**	**326,065**	**152,198**	**68,759**	**94,412**	**248,070**	**66,467**	**2,831,867**	**—2,583,797**
No receipts reported	21,299	175,183	—	—	10,079	*179	7,251	—998,437	—	—	—998,437
$1 under $5,000	53,078	392,858	70,435	*93	32,828	2,116	7,958	—414,791	33,331	38,332	—453,123
$5,000 under $10,000	10,983	85,802	79,293	*952	14,751	1,557	2,790	—122,013	8,780	47,495	—169,508
$10,000 under $25,000	11,702	88,073	186,688	1,506	6,636	3,474	4,859	726	10,064	120,743	—120,017
$25,000 under $50,000	6,924	90,823	254,625	2,788	24,203	9,919	5,146	18,810	6,036	152,557	—133,747
$50,000 under $100,000	3,924	76,594	275,143	*5,398	9,236	1,771	5,715	—61,001	3,487	168,328	—229,329
$100,000 under $200,000	2,874	104,717	394,498	*13,627	21,904	3,517	12,222	93,926	2,426	250,835	—156,909
$200,000 under $500,000	1,553	137,467	484,886	14,684	14,005	4,863	11,863	141,469	1,376	317,143	—175,675
$500,000 under $1,000,000	606	99,940	425,726	20,440	6,573	6,268	7,880	191,878	519	300,643	—108,765
$1,000,000 under $2,000,000	242	74,055	336,872	8,488	3,804	3,174	13,242	240,303	215	251,220	—10,917
$2,000,000 under $5,000,000	172	119,849	515,819	*5,022	4,372	5,631	*12,513	402,470	156	419,786	*—17,315
$5,000,000 under $10,000,000	58	73,268	409,763	*5,196	*2,457	*7,239	*707	345,909	**77	**764,985	**—10,054
$10,000,000 or more	23	65,388	759,515	*247,871	*1,351	*19,053	*2,267	408,820	**	**	**
Insurance agents, brokers, and service											
Total	**6,643**	**24,607**	**2,120,870**	**304,167**	**14,069**	**240,270**	**54,078**	**473,903**	**5,728**	**523,906**	**—50,003**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*504	*2,772	*1,180	—	*12	*54	*101	*—116	*420	*742	*—858
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	930	2,990	16,540	—	*375	*16,668	*2,311	—16,587	*671	*8,031	*—24,618
$25,000 under $50,000	*694	*2,143	*23,450	*2,121	*145	*2,322	*1,899	*6,993	*588	*10,618	*—3,625
$50,000 under $100,000	1,871	5,528	134,511	*14,944	3,637	19,906	12,380	41,684	1,614	43,874	*—2,191
$100,000 under $200,000	1,320	3,601	192,573	*49,048	2,029	31,980	*6,985	63,753	1,153	64,928	*—1,175
$200,000 under $500,000	1,024	2,504	319,985	55,160	3,265	46,944	18,159	110,247	997	110,318	*—71
$500,000 under $1,000,000	149	578	94,773	*9,300	818	19,087	*6,939	28,712	149	28,712	—
$1,000,000 under $2,000,000	90	583	122,380	42,062	1,101	21,755	1,953	24,654	83	26,795	*—2,141
$2,000,000 under $5,000,000	43	2,143	124,819	50,028	694	13,744	*1,802	24,760	38	26,654	*—1,893
$5,000,000 under $10,000,000	*6	*89	*40,714	*6,605	*440	*8,819	*1,036	*10,912	*6	*10,912	—
$10,000,000 or more	12	1,676	1,049,944	*74,899	*1,554	*58,991	*514	178,893	*9	*192,324	*—13,431
Real estate: Total											
Total	**390,860**	**2,015,720**	**42,250,324**	**6,449,299**	**7,379,347**	**1,648,383**	**318,639**	**—753,599**	**195,725**	**5,881,333**	**—6,634,933**
No receipts reported	25,132	148,797	—	—	32,886	2,834	14,220	—552,808	—	—	—552,808
$1 under $5,000	73,823	272,404	181,547	1,257	85,054	1,833	5,596	—285,248	25,306	28,569	—313,817
$5,000 under $10,000	47,338	155,208	340,632	3,390	97,699	3,693	5,138	—101,217	24,435	74,238	—175,454
$10,000 under $25,000	75,436	265,361	1,247,551	23,362	308,963	7,403	9,366	—8,410	45,879	323,337	—331,747
$25,000 under $50,000	55,243	208,726	1,988,248	36,116	447,662	17,766	19,264	117,707	34,497	489,296	—371,589
$50,000 under $100,000	45,350	218,519	3,209,996	132,341	659,814	61,447	21,945	241,233	28,327	716,426	—475,193
$100,000 under $200,000	28,210	196,553	4,036,017	212,298	868,023	115,485	39,744	63,652	16,471	732,148	—668,496
$200,000 under $500,000	25,090	210,334	7,790,195	630,248	1,702,049	349,103	61,407	—325,579	12,736	986,054	—1,311,633
$500,000 under $1,000,000	9,132	107,113	6,248,664	639,881	1,170,078	312,950	45,082	—186,551	4,590	693,059	—879,610
$1,000,000 under $2,000,000	3,553	69,223	4,904,937	739,356	779,153	234,566	25,787	—125,396	1,880	512,548	—637,944
$2,000,000 under $5,000,000	1,963	91,411	5,967,197	1,595,138	650,104	271,169	36,424	174,718	1,214	658,928	—484,210
$5,000,000 under $10,000,000	403	49,450	2,714,567	826,112	272,929	110,635	12,673	152,665	268	324,928	—172,263
$10,000,000 or more	187	22,621	3,620,774	1,609,800	304,935	159,499	21,995	81,635	122	341,803	—260,168
Real estate: Operators and lessors of buildings											
Total	**321,449**	**1,692,629**	**31,708,081**	**558,357**	**7,122,350**	**1,238,884**	**183,630**	**—1,856,285**	**153,946**	**3,951,166**	**—5,807,450**
No receipts reported	12,846	74,717	—	—	22,183	1,725	7,588	—343,728	—	—	—343,728
$1 under $5,000	60,625	214,699	152,189	*417	79,659	1,276	3,948	—229,469	18,331	18,027	—247,495
$5,000 under $10,000	40,606	127,466	291,762	*577	92,205	1,329	4,350	—97,724	19,544	54,188	—151,912
$10,000 under $25,000	64,388	223,632	1,067,386	2,564	290,606	5,868	5,264	—45,414	37,208	243,559	—288,973
$25,000 under $50,000	47,884	181,624	1,720,579	4,051	434,860	14,614	13,513	32,056	28,294	371,789	—339,734
$50,000 under $100,000	37,824	188,710	2,680,358	12,497	634,479	44,212	15,717	83,592	22,159	524,279	—440,688
$100,000 under $200,000	24,411	177,813	3,483,042	20,164	846,157	83,631	22,486	—34,052	13,481	590,147	—624,200
$200,000 under $500,000	21,030	190,678	6,525,389	54,656	1,671,850	281,933	35,863	—487,295	9,578	746,006	—1,233,301
$500,000 under $1,000,000	7,473	96,912	5,103,239	58,317	1,152,643	250,876	26,226	—367,508	3,232	456,004	—823,512
$1,000,000 under $2,000,000	2,775	64,017	3,811,879	61,932	760,749	197,800	18,895	—233,539	1,287	338,540	—572,079
$2,000,000 under $5,000,000	1,257	84,497	3,746,526	98,280	620,983	215,134	18,004	—54,424	658	356,992	—411,417
$5,000,000 under $10,000,000	241	45,902	1,590,015	53,105	257,874	84,227	5,082	13,582	132	162,074	—148,492
$10,000,000 or more	89	21,962	1,535,717	191,796	258,101	56,260	6,695	—92,361	42	89,560	—181,920

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts [1]	Number of—		Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income		Deficit
	Partnerships	Partners							Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance, Insurance, and Real Estate—Continued											
Real estate: Lessors, other than buildings											
Total	**28,216**	**137,419**	**730,390**	**84,350**	**77,319**	**16,015**	**4,494**	**158,285**	**20,126**	**304,575**	**−146,289**
No receipts reported	1,057	8,035	—	—	*689	—	—	−10,420	—	—	−10,420
$1 under $5,000	9,617	44,925	21,293	*360	4,886	*170	*383	−33,767	5,081	7,403	−41,170
$5,000 under $10,000	4,567	21,346	33,103	*989	3,778	*212	*130	7,285	3,606	16,085	−8,800
$10,000 under $25,000	6,422	26,863	105,689	6,100	11,647	694	*453	36,278	5,484	53,275	−16,997
$25,000 under $50,000	3,136	14,010	108,030	2,921	7,222	555	*431	49,045	2,967	61,997	−12,952
$50,000 under $100,000	2,366	12,259	161,510	*6,838	14,013	3,121	*588	81,597	2,165	84,889	−3,292
$100,000 under $200,000	643	2,860	81,450	*7,870	10,480	*1,727	*314	19,590	543	36,039	−16,448
$200,000 under $500,000	313	4,933	100,184	23,379	8,599	6,634	1,599	13,222	209	20,707	−7,485
$500,000 under $1,000,000	56	176	35,817	*84	*4,797	*548	*34	8,261	*39	*12,440	*−4,178
$1,000,000 under $2,000,000	23	352	29,689	*3,863	*6,535	*1,308	*195	−7,955	*19	*8,690	*−16,645
$2,000,000 under $5,000,000	*13	*1,643	*35,353	*20,997	*3,428	*419	*240	*−4,971	**13	**3,050	*−7,686
$5,000,000 under $10,000,000	*3	*17	*18,271	*10,950	*1,244	*626	*128	*120	**	**	*−216
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—
Real estate: Real estate agents, brokers, and managers											
Total	**18,932**	**86,534**	**2,316,826**	**903,220**	**68,119**	**179,435**	**59,294**	**170,948**	**9,489**	**366,750**	**−195,802**
No receipts reported	4,854	35,285	—	—	1,244	—	*2,054	−62,707	—	—	−62,707
$1 under $5,000	1,572	4,893	*3,570	*96	*251	*384	*166	−12,117	*654	*998	−13,115
$5,000 under $10,000	1,050	3,646	7,889	*280	1,222	*125	*318	−6,726	*496	*1,751	−8,477
$10,000 under $25,000	2,273	6,454	35,941	6,460	2,425	*683	*2,627	1,358	1,209	7,205	−5,847
$25,000 under $50,000	2,817	7,724	109,309	18,644	4,205	*1,642	*5,079	26,605	2,196	34,968	−8,363
$50,000 under $100,000	2,384	6,175	163,381	25,365	5,253	7,182	*2,633	43,287	1,857	47,014	−3,727
$100,000 under $200,000	1,419	8,167	206,745	44,098	4,706	23,772	*14,745	31,140	1,023	41,552	−10,412
$200,000 under $500,000	1,714	5,765	513,083	171,704	13,310	46,238	16,987	62,058	1,393	86,570	−24,512
$500,000 under $1,000,000	541	2,383	355,489	127,016	5,965	46,688	*5,968	42,057	425	54,488	−12,432
$1,000,000 under $2,000,000	140	2,134	188,051	80,400	3,736	17,861	2,970	12,408	110	26,266	−13,858
$2,000,000 under $5,000,000	138	1,057	437,547	237,328	11,981	23,546	3,364	29,879	**120	**57,256	−15,445
$5,000,000 under $10,000,000	20	2,754	137,894	94,849	4,039	5,082	*159	8,321	**	**	*−3,611
$10,000,000 or more	10	97	157,929	96,982	*9,784	*6,232	*2,224	−4,614	*6	*8,680	*−13,294
Other real estate											
Total	**22,263**	**99,138**	**7,495,027**	**4,903,371**	**111,560**	**214,049**	**71,220**	**773,452**	**12,164**	**1,258,843**	**−485,391**
No receipts reported	6,375	30,760	—	—	8,770	*1,109	4,577	−135,954	—	—	−135,954
$1 under $5,000	2,009	7,887	4,494	*383	257	*3	*1,099	−9,895	1,240	2,141	−12,037
$5,000 under $10,000	1,115	2,750	7,878	*1,545	*494	*2,027	*339	−4,052	789	2,213	−6,265
$10,000 under $25,000	2,353	8,412	38,534	8,238	4,285	*158	*1,023	−632	1,978	19,297	−19,929
$25,000 under $50,000	1,406	5,368	50,330	10,499	1,374	*954	*241	10,001	1,040	20,541	−10,540
$50,000 under $100,000	2,776	11,375	204,748	87,642	6,069	6,931	*3,007	32,758	2,146	60,244	−27,486
$100,000 under $200,000	1,737	7,713	264,780	140,167	6,681	6,355	*2,200	46,974	1,424	64,410	−17,436
$200,000 under $500,000	2,033	8,958	651,539	380,509	8,289	14,298	6,957	86,436	1,556	132,771	−46,335
$500,000 under $1,000,000	1,062	7,642	754,119	454,464	6,673	14,837	12,854	130,639	894	170,127	−39,489
$1,000,000 under $2,000,000	615	2,720	875,319	593,161	8,133	17,598	3,727	103,689	464	139,051	−35,362
$2,000,000 under $5,000,000	555	4,214	1,747,771	1,238,533	13,711	32,070	14,816	204,235	438	253,897	−49,662
$5,000,000 under $10,000,000	139	777	968,387	667,208	9,772	20,700	7,304	130,642	121	150,586	−19,944
$10,000,000 or more	88	562	1,927,127	1,321,022	37,051	97,008	13,075	178,610	74	243,563	−64,954
Services											
Total	**241,313**	**783,163**	**43,452,400**	**6,456,952**	**2,996,898**	**9,934,238**	**1,372,472**	**10,344,281**	**167,978**	**12,419,541**	**−2,075,260**
No receipts reported	15,848	70,249	—	—	181,157	66,544	20,185	−353,709	2,378	102,842	−456,551
$1 under $5,000	30,682	88,724	63,685	11,094	48,279	4,927	3,275	−90,807	11,542	17,572	−108,379
$5,000 under $10,000	20,755	54,652	151,705	21,838	38,558	12,050	8,464	−11,645	11,465	39,175	−50,820
$10,000 under $25,000	36,525	90,523	624,167	111,257	96,492	59,550	30,672	47,623	26,080	169,742	−122,119
$25,000 under $50,000	32,287	82,449	1,147,096	222,272	114,704	140,259	72,086	247,385	24,905	329,759	−82,374
$50,000 under $100,000	35,216	89,305	2,551,964	519,757	211,350	342,243	123,737	598,723	29,471	744,173	−145,450
$100,000 under $200,000	31,104	85,664	4,388,174	760,699	292,406	706,296	198,557	1,301,054	27,479	1,454,249	−153,195
$200,000 under $500,000	25,649	85,441	7,877,088	1,116,826	381,974	1,517,459	283,371	2,460,658	23,238	2,651,018	−190,359
$500,000 under $1,000,000	7,681	45,319	5,267,515	748,786	313,009	1,135,063	175,846	1,470,041	6,812	1,623,055	−153,014
$1,000,000 under $2,000,000	3,145	33,033	4,336,581	689,381	346,993	1,001,333	112,894	961,213	2,608	1,138,822	−177,610
$2,000,000 under $5,000,000	1,630	23,618	4,866,649	803,493	430,617	1,185,908	71,261	986,889	1,327	1,239,595	−252,706
$5,000,000 under $10,000,000	508	13,178	3,475,226	481,648	197,248	935,792	55,741	749,969	423	829,215	−79,245
$10,000,000 or more	283	21,008	8,702,550	969,902	344,110	2,826,814	216,383	1,976,886	250	2,080,325	−103,438
Hotels and other lodging places											
Total	**17,735**	**74,306**	**5,141,259**	**1,079,092**	**551,454**	**1,017,649**	**40,443**	**108,270**	**9,528**	**516,714**	**−408,444**
No receipts reported	786	2,439	—	—	2,252	*644	*732	−3,150	*150	*6,204	−9,354
$1 under $5,000	1,555	3,771	3,792	*107	2,386	*19	*20	−3,858	*419	*2,195	−6,054
$5,000 under $10,000	1,443	3,852	11,031	*346	5,041	*968	*170	−5,414	*356	*543	−5,957
$10,000 under $25,000	2,830	7,274	49,296	3,596	12,130	2,598	*1,100	−11,488	1,631	5,670	−17,157
$25,000 under $50,000	2,223	6,600	78,766	6,289	13,649	7,432	*1,043	−2,328	1,319	11,183	−13,511
$50,000 under $100,000	2,424	6,858	176,581	15,910	32,075	21,525	4,781	−3,937	1,328	18,479	−22,417
$100,000 under $200,000	2,801	12,403	401,440	23,604	56,157	58,885	3,240	12,060	1,907	54,615	−42,555
$200,000 under $500,000	1,855	9,920	572,974	48,318	74,330	99,694	9,276	44,990	1,362	85,617	−40,627
$500,000 under $1,000,000	849	7,674	595,028	91,114	63,190	125,702	4,973	41,844	546	80,831	−38,986
$1,000,000 under $2,000,000	516	7,385	732,628	152,248	74,237	169,166	5,045	−16,913	255	44,227	−61,140
$2,000,000 under $5,000,000	315	4,348	957,561	277,523	85,827	212,477	4,635	5,254	179	57,699	−52,445
$5,000,000 under $10,000,000	93	1,354	637,727	149,511	59,608	158,375	2,102	−14,012	47	32,515	−46,528
$10,000,000 or more	45	428	924,434	310,526	70,569	160,163	*3,327	65,221	29	116,935	−51,714

Fcotnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of—		Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income		Deficit
	Partnerships	Partners							Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services—Continued											
Hotels and other lodging places: Motels, motor hotels, and tourist courts											
Total	8,595	39,089	2,478,116	431,997	253,475	511,363	22,103	137,697	5,278	272,327	—134,630
No receipts reported	158	613	—	—	*343	*398	—	—318	*58	*3,061	*—3,380
$1 under $5,000	335	1,033	651	—	*908	*6	*20	—318	*167	*2,061	*—2,380
$5,000 under $10,000	514	1,360	3,947	*241	1,392	*968	*170	—2,548	*83	*17	*—2,565
$10,000 under $25,000	1,159	2,843	20,999	*1,238	4,386	*1,088	*573	—1,297	713	2,576	—3,873
$25,000 under $50,000	1,255	3,480	46,159	*597	8,431	5,439	*378	—1,091	701	5,954	—7,045
$50,000 under $100,000	1,308	3,638	94,152	8,015	16,495	9,390	2,566	1,268	694	11,332	—10,063
$100,000 under $200,000	1,530	7,195	207,677	*4,575	25,867	33,498	*1,546	26,213	1,243	35,136	—8,923
$200,000 under $500,000	1,119	5,383	346,902	32,592	43,020	66,074	5,488	35,168	820	54,838	—19,671
$500,000 under $1,000,000	623	5,375	438,411	67,235	41,288	90,362	3,625	52,000	453	66,813	—14,813
$1,000,000 under $2,000,000	383	5,657	538,829	108,904	50,399	128,625	2,913	—4,114	200	32,092	—36,206
$2,000,000 under $5,000,000	178	2,195	533,718	155,391	42,312	119,683	3,003	18,765	121	37,558	—18,793
$5,000,000 under $10,000,000	28	307	192,693	35,308	16,217	49,230	1,429	8,181	20	15,099	*—6,918
$10,000,000 or more	*5	*10	*53,978	*17,901	*2,418	*6,602	*394	*5,788	*5	*5,788	—
Hotels and other lodging places: Other lodging places											
Total	9,140	35,217	2,663,142	647,095	297,979	506,286	18,340	—29,427	4,250	244,387	—273,814
No receipts reported	628	1,826	—	—	1,910	*246	*732	—2,832	*92	*3,143	—5,974
$1 under $5,000	1,220	2,738	3,141	*107	1,478	*14	—	—3,540	*252	*134	—3,674
$5,000 under $10,000	929	2,492	7,084	*105	3,650	—	—	—2,866	*273	*526	—3,392
$10,000 under $25,000	1,671	4,431	28,297	*2,358	7,744	1,510	*527	—10,190	918	3,094	—13,284
$25,000 under $50,000	968	3,120	32,607	5,692	5,218	1,993	*665	—1,237	618	5,229	—6,466
$50,000 under $100,000	1,116	3,220	82,429	*7,895	15,580	12,135	*2,215	—5,206	634	7,147	—12,353
$100,000 under $200,000	1,271	5,208	193,763	19,029	30,290	25,387	*1,695	—14,153	664	19,479	—33,631
$200,000 under $500,000	736	4,537	226,072	15,726	31,311	33,620	3,788	9,823	542	30,779	—20,956
$500,000 under $1,000,000	226	2,299	156,617	23,879	21,903	35,339	1,349	—10,155	93	14,017	—24,173
$1,000,000 under $2,000,000	133	1,728	193,800	43,344	23,838	40,541	2,132	—12,799	55	12,135	—24,934
$2,000,000 under $5,000,000	137	2,153	423,843	122,131	43,516	92,794	1,632	13,511	58	20,141	—33,652
$5,000,000 under $10,000,000	65	1,047	445,034	114,204	43,391	109,145	673	—22,193	27	17,416	—39,609
$10,000,000 or more	40	418	870,457	292,625	68,152	153,561	*2,932	59,433	24	111,147	—51,714
Personal services											
Total	26,604	57,632	1,475,278	372,044	63,651	348,467	98,533	223,006	19,890	266,566	—43,560
No receipts reported	*251	*586	—	—	*12	*134	—	*—255	—	—	*—255
$1 under $5,000	2,448	4,979	4,569	1,344	1,186	*300	*90	—1,539	1,171	1,149	—2,688
$5,000 under $10,000	2,708	5,671	20,303	2,788	2,570	2,679	*1,027	1,280	1,699	4,626	—3,346
$10,000 under $25,000	7,047	14,866	118,380	20,251	7,067	10,353	5,052	33,152	5,721	38,185	—5,033
$25,000 under $50,000	6,346	13,409	222,228	38,287	10,395	42,353	23,456	37,964	4,768	45,521	—7,556
$50,000 under $100,000	4,421	9,587	311,850	65,445	12,597	84,884	27,159	50,406	3,698	53,181	—2,775
$100,000 under $200,000	2,203	5,269	286,662	82,982	12,039	74,335	22,562	26,562	1,760	45,631	*—19,069
$200,000 under $500,000	964	2,316	282,674	78,258	9,150	63,677	12,339	50,009	876	52,185	*—2,176
$500,000 under $1,000,000	181	754	126,073	41,836	3,790	37,710	*3,677	18,739	167	18,745	*—6
$1,000,000 under $2,000,000	*22	*59	*31,634	*12,867	*1,956	*7,278	*359	*2,173	**30	**7,342	**—655
$2,000,000 under $5,000,000	**13	**136	**70,905	**27,986	**2,888	**24,764	**2,812	**4,514	**	**	**
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**
Business services											
Total	39,774	129,717	3,748,145	706,216	1,306,188	525,721	97,189	166,895	26,534	841,969	—675,074
No receipts reported	2,683	11,702	—	—	66,823	*8,584	*1,950	—62,599	370	21,490	—84,089
$1 under $5,000	7,019	19,015	16,528	1,726	11,696	*1,322	*756	—23,335	3,044	4,134	—27,469
$5,000 under $10,000	5,793	17,026	41,692	2,965	17,379	2,921	*963	—2,263	3,382	13,792	—16,055
$10,000 under $25,000	7,341	19,217	124,285	10,570	39,411	17,735	*2,885	2,978	5,625	43,875	—40,897
$25,000 under $50,000	5,642	16,119	196,363	26,740	51,862	11,890	8,900	58,033	4,961	79,474	—21,441
$50,000 under $100,000	5,074	14,748	364,041	59,208	79,775	50,953	15,283	69,596	4,188	100,949	—31,353
$100,000 under $200,000	3,087	8,575	429,130	79,727	125,782	53,306	21,188	55,700	2,609	106,944	—51,245
$200,000 under $500,000	1,995	8,090	607,654	131,120	153,467	92,070	17,543	58,903	1,558	124,746	—65,843
$500,000 under $1,000,000	629	4,265	424,433	78,734	139,829	78,411	8,242	31,430	482	81,191	—49,761
$1,000,000 under $2,000,000	284	4,966	401,193	88,449	195,031	32,492	3,832	—13,780	176	63,572	—77,351
$2,000,000 under $5,000,000	159	2,845	481,143	68,086	270,453	36,538	5,007	—66,521	91	91,414	—157,934
$5,000,000 under $10,000,000	46	2,717	309,863	90,285	69,115	45,887	3,201	35,601	32	43,597	—7,996
$10,000,000 or more	22	432	351,820	*68,605	85,566	93,610	*7,440	23,152	16	66,791	*—43,639
Automotive repair and services											
Total	24,176	55,145	2,311,183	1,078,809	155,985	292,224	79,414	322,715	18,891	382,080	—59,365
No receipts reported	*275	*550	—	—	*399	*1,102	—	*—3,600	—	—	*—3,600
$1 under $5,000	1,356	3,190	3,092	*894	1,163	*201	*225	—3,647	*359	*392	—4,038
$5,000 under $10,000	1,195	2,828	8,849	*1,727	1,277	*48	*206	337	860	2,386	*—2,049
$10,000 under $25,000	3,979	8,565	68,959	24,366	8,747	4,044	3,680	6,666	2,722	10,561	—3,895
$25,000 under $50,000	4,437	9,844	164,204	57,983	11,820	10,660	11,870	29,789	3,573	34,097	—4,308
$50,000 under $100,000	5,716	13,201	399,441	167,109	27,740	20,307	12,421	99,106	5,289	113,615	—14,509
$100,000 under $200,000	4,816	10,517	671,351	299,111	32,523	90,334	31,286	100,632	4,026	107,900	—7,268
$200,000 under $500,000	1,932	4,413	558,156	310,860	19,517	93,276	17,162	64,267	1,651	69,668	—5,401
$500,000 under $1,000,000	392	1,686	284,701	160,899	25,353	49,779	*1,746	16,475	347	26,959	*—10,484
$1,000,000 under $2,000,000	51	137	66,048	32,136	8,768	10,588	*505	3,562	44	5,352	*—1,790
$2,000,000 under $5,000,000	**27	**214	**86,384	**23,725	**18,680	**11,884	**311	**9,128	**20	**11,150	**—2,023
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts [1]	Number of– Partnerships	Number of– Partners	Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services–Continued											
Miscellaneous repair services											
Total	**9,447**	**20,246**	**734,315**	**353,802**	**15,226**	**109,600**	**39,887**	**119,460**	**7,170**	**128,873**	**-9,414**
No receipts reported	*83	*166	-	-	*10	-	-	*-63	-	-	*-63
$1 under $5,000	838	1,676	1,746	*485	*394	-	-	-394	*419	*140	*-533
$5,000 under $10,000	935	1,954	6,899	*2,630	*541	*98	*570	-73	*433	*1,006	*-1,079
$10,000 under $25,000	1,803	3,689	33,039	14,580	1,262	*917	*5,309	621	1,109	5,138	*-4,517
$25,000 under $50,000	1,578	3,407	56,960	21,363	1,299	7,124	*3,846	12,524	1,410	12,915	*-391
$50,000 under $100,000	1,997	4,268	149,930	60,074	4,089	19,263	*8,979	30,096	1,663	31,059	*-962
$100,000 under $200,000	1,574	3,589	216,413	97,044	3,656	29,575	*16,076	44,763	1,551	44,975	*-212
$200,000 under $500,000	501	1,169	149,132	84,390	1,966	25,637	4,043	17,611	447	19,267	*-1,656
$500,000 under $1,000,000	*122	*257	*80,767	*47,955	*1,510	*13,565	*506	*9,808	*122	*9,808	-
$1,000,000 under $2,000,000	*7	*23	*8,517	*3,559	*138	*2,174	*193	*1,255	*7	*1,255	-
$2,000,000 under $5,000,000	*9	*48	*30,913	*21,722	*361	*11,246	*366	*3,311	*9	*3,311	-
$5,000,000 under $10,000,000	-	-	-	-	-	-	-	-	-	-	-
$10,000,000 or more	-	-	-	-	-	-	-	-	-	-	-
Amusement and recreation services, including motion pictures											
Total	**18,792**	**85,147**	**2,592,633**	**708,499**	**422,028**	**508,549**	**43,975**	**-114,806**	**7,833**	**380,795**	**-495,601**
No receipts reported	2,966	16,035	-	-	77,460	*12,461	2,979	-178,733	*11	*2,097	-180,830
$1 under $5,000	4,841	17,889	9,980	2,284	25,606	*534	*166	-30,949	1,186	3,135	-34,085
$5,000 under $10,000	1,572	6,103	11,818	*751	5,631	*949	*390	-6,103	*613	*2,366	-8,469
$10,000 under $25,000	3,174	10,435	50,078	8,831	15,032	8,621	*749	-21,515	1,889	11,123	-32,638
$25,000 under $50,000	2,380	10,719	82,434	18,065	13,922	8,375	*2,924	7,103	1,432	24,649	-17,546
$50,000 under $100,000	1,169	4,317	88,198	13,137	22,606	11,107	*5,400	-2,767	916	21,707	-24,474
$100,000 under $200,000	769	3,164	105,375	17,834	13,226	11,828	*5,893	3,453	547	16,914	-13,461
$200,000 under $500,000	1,122	5,912	377,331	97,033	36,858	80,010	11,036	-11,158	715	42,310	-53,469
$500,000 under $1,000,000	439	3,964	310,286	81,636	25,511	58,694	3,343	9,458	264	50,482	-41,024
$1,000,000 under $2,000,000	184	4,045	242,874	71,806	24,950	47,416	1,643	7,000	131	37,454	-30,454
$2,000,000 under $5,000,000	88	1,098	273,650	64,984	19,828	63,548	3,281	1,437	58	33,477	-32,040
$5,000,000 under $10,000,000	58	941	402,643	72,743	31,195	106,895	1,717	29,467	44	51,592	-22,125
$10,000,000 or more	30	525	637,965	259,396	110,201	98,111	4,454	78,503	27	83,489	*-4,985
Medical and health services											
Total	**19,635**	**75,272**	**6,927,398**	**460,875**	**131,886**	**1,805,404**	**143,572**	**2,242,059**	**15,309**	**2,362,776**	**-120,717**
No receipts reported	1,113	5,143	-	-	4,744	14,679	-	-18,548	*244	*20,967	-39,516
$1 under $5,000	1,086	2,675	1,911	*46	*558	*777	*571	-6,489	*166	*98	-6,587
$5,000 under $10,000	885	2,067	6,386	*898	*656	*1,414	*1,186	181	*419	*2,621	*-2,440
$10,000 under $25,000	1,369	3,111	25,983	*3,848	2,698	4,333	-	4,425	944	8,424	*-4,000
$25,000 under $50,000	1,650	3,621	61,131	*10,095	1,918	9,055	*2,107	22,137	1,147	23,648	*-1,511
$50,000 under $100,000	2,380	8,491	183,328	27,894	7,080	25,028	*4,420	40,034	1,853	64,877	-24,843
$100,000 under $200,000	3,267	9,783	486,717	75,288	13,414	72,933	*15,213	218,570	3,043	232,159	*-13,589
$200,000 under $500,000	5,199	14,906	1,624,505	87,868	27,543	292,441	54,387	723,058	5,002	731,673	-8,616
$500,000 under $1,000,000	1,662	9,572	1,113,888	16,664	23,556	243,746	19,824	460,141	1,573	466,627	-6,486
$1,000,000 under $2,000,000	600	5,014	828,103	73,773	18,834	243,209	15,625	223,860	550	227,657	-3,797
$2,000,000 under $5,000,000	324	4,766	986,537	110,780	14,770	325,146	10,307	231,151	278	237,616	-6,464
$5,000,000 under $10,000,000	59	1,568	399,300	*21,918	4,908	136,956	8,981	74,476	55	74,844	*-369
$10,000,000 or more	41	4,555	1,209,610	*31,802	11,206	435,686	10,952	269,064	35	271,563	*-2,498
Legal services											
Total	**28,623**	**105,288**	**10,689,099**	**147,620**	**149,812**	**2,450,755**	**276,018**	**5,130,920**	**26,386**	**5,163,007**	**-32,087**
No receipts reported	501	2,108	-	-	*749	*3,077	*637	8,546	*152	*26,035	*-17,489
$1 under $5,000	*753	*1,757	*979	-	*82	*136	-	*-439	*252	*279	*-718
$5,000 under $10,000	*755	*1,762	*5,754	*870	*174	*255	-	*2,017	*503	*2,305	*-288
$10,000 under $25,000	1,533	3,566	25,644	*213	876	*1,982	*989	11,663	1,449	11,693	*-30
$25,000 under $50,000	2,189	4,986	73,862	*598	1,122	15,152	*811	22,635	1,520	28,641	*-6,006
$50,000 under $100,000	5,220	12,608	388,224	*7,879	7,341	51,278	*14,020	189,356	4,921	194,799	*-5,443
$100,000 under $200,000	7,363	18,080	1,028,501	*4,053	17,629	160,041	47,966	541,430	7,340	541,855	*-425
$200,000 under $500,000	6,765	22,502	2,097,481	24,441	27,740	398,295	49,266	1,061,338	6,710	1,062,911	*-1,573
$500,000 under $1,000,000	1,913	10,684	1,300,724	28,872	14,509	266,272	53,951	631,939	1,913	631,939	-
$1,000,000 under $2,000,000	860	7,634	1,173,316	19,240	13,993	267,630	35,506	572,853	856	572,921	*-68
$2,000,000 under $5,000,000	493	7,954	1,455,934	*34,006	19,116	354,918	27,192	698,700	**670	**1,256,159	**47
$5,000,000 under $10,000,000	178	5,574	1,234,679	*7,584	18,603	358,296	18,295	557,412	**	**	**
$10,000,000 or more	100	6,073	1,904,002	*19,863	27,877	573,421	27,385	833,471	100	833,471	-
Engineering and architectural services											
Total	**6,558**	**17,715**	**2,216,846**	**601,369**	**22,693**	**675,873**	**80,218**	**391,911**	**5,506**	**402,067**	**-10,156**
No receipts reported	*258	*516	-	-	*27	-	-	*-2,247	-	-	*-2,247
$1 under $5,000	*500	*1,334	*1,541	*98	*10	-	*111	*116	*333	*605	*-488
$5,000 under $10,000	*84	*252	*824	*502	*24	*68	-	*56	*84	*56	-
$10,000 under $25,000	*587	*1,258	*10,997	-	*131	*1,272	*1,053	*3,564	*420	*3,736	*-173
$25,000 under $50,000	843	1,770	26,808	*3,462	*869	*9,741	*3,074	9,759	759	10,059	*-300
$50,000 under $100,000	1,509	3,102	107,060	*8,746	2,011	*7,979	*4,051	43,433	1,425	43,433	-
$100,000 under $200,000	1,184	4,143	194,883	*15,366	3,723	41,355	*13,402	78,209	1,100	79,506	*-1,297
$200,000 under $500,000	1,010	2,747	310,292	53,191	3,354	79,085	19,637	70,007	887	71,649	*-1,642
$500,000 under $1,000,000	306	945	199,716	*45,111	1,948	54,497	11,847	29,549	250	30,810	*-1,261
$1,000,000 under $2,000,000	150	569	216,038	77,020	1,391	59,776	8,229	26,218	134	26,784	*-566
$2,000,000 under $5,000,000	78	497	226,912	121,231	1,761	68,336	4,739	20,940	**114	**135,430	**-2,182
$5,000,000 under $10,000,000	31	219	194,275	52,016	1,501	58,123	10,173	22,850	**	**	**
$10,000,000 or more	18	363	727,501	*224,625	5,941	295,639	*3,902	89,458	**	**	**

Footnotes at end of table.

Table 3.—Receipts, Selected Deductions, and Net Income by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts [1]	Number of– Partnerships	Number of– Partners	Business receipts [1]	Cost of sales and operations	Depreciation	Payroll	Guaranteed payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Services–Continued											
Accounting, auditing, and bookkeeping services											
Total	**12,120**	**43,824**	**5,450,519**	**53,651**	**77,629**	**1,978,616**	**402,847**	**1,437,196**	**10,607**	**1,449,753**	**-12,557**
No receipts reported	*34	*417	-	-	*561	*24,343	*12,242	*7,005	*6	*8,273	*-1,268
$1 under $5,000	961	2,384	1,776	*86	*166	*145	*34	-149	*518	*765	*-915
$5,000 under $10,000	1,175	2,518	8,516	-	*218	*503	*2,697	1,682	924	3,211	*-1,529
$10,000 under $25,000	1,365	2,981	24,337	*604	972	*1,338	*2,970	9,495	1,257	9,772	*-277
$25,000 under $50,000	1,088	2,344	43,219	*2,418	1,846	6,782	*5,364	15,419	1,004	16,710	*-1,291
$50,000 under $100,000	1,376	3,087	102,465	*192	3,932	20,304	*15,701	31,595	1,041	36,002	*-4,407
$100,000 under $200,000	2,188	5,034	311,755	*270	7,755	83,764	*11,712	124,752	1,997	125,754	*-1,002
$200,000 under $500,000	2,677	8,234	817,701	*7,162	13,909	230,133	71,576	290,260	2,638	291,360	*-1,100
$500,000 under $1,000,000	849	4,221	603,087	*18,555	8,033	192,351	62,485	187,790	823	188,133	*-343
$1,000,000 under $2,000,000	297	2,330	396,209	13,447	5,235	138,072	38,819	115,336	292	115,566	*-230
$2,000,000 under $5,000,000	69	973	177,727	*2,738	2,396	70,988	14,464	44,404	66	44,598	*-194
$5,000,000 under $10,000,000	19	699	133,013	*8,181	1,510	47,401	*6,442	35,714	19	35,714	-
$10,000,000 or more	22	8,602	2,830,714	-	31,096	1,162,494	158,340	573,893	22	573,893	-
Other services											
Total	**37,849**	**118,871**	**2,165,726**	**894,976**	**100,346**	**221,379**	**70,377**	**316,656**	**20,324**	**524,941**	**-208,285**
No receipts reported	6,898	30,587	-	-	28,120	*1,521	*1,644	-100,064	1,445	17,776	-117,840
$1 under $5,000	9,325	30,054	17,771	4,025	5,031	1,493	1,302	-20,125	3,675	4,679	-24,804
$5,000 under $10,000	4,210	10,619	29,634	8,362	5,046	2,145	*1,255	-3,345	2,192	6,263	-9,609
$10,000 under $25,000	5,497	15,561	93,170	24,396	8,167	6,357	6,887	8,063	3,313	21,564	13,502
$25,000 under $50,000	3,911	9,630	141,122	36,973	6,000	11,695	*8,692	34,350	3,012	42,861	-8,511
$50,000 under $100,000	3,930	9,038	280,845	94,163	12,105	29,613	11,523	51,805	3,149	66,071	-14,266
$100,000 under $200,000	1,852	5,107	255,947	65,420	6,500	29,939	*10,018	94,925	1,599	97,997	*-3,073
$200,000 under $500,000	1,629	5,232	479,189	194,184	14,140	63,140	17,105	91,373	1,392	99,630	-8,257
$500,000 under $1,000,000	339	1,297	228,812	137,411	5,779	14,337	*5,251	32,868	325	37,530	*-4,662
$1,000,000 under $2,000,000	174	871	240,020	144,835	2,460	23,530	3,139	39,649	145	41,776	-2,127
$2,000,000 under $5,000,000	65	795	193,562	72,061	3,475	28,668	*751	37,720	61	38,158	*-438
$5,000,000 under $10,000,000	15	72	106,253	67,695	2,319	6,680	*2,584	7,149	**16	**50,636	**-1,198
$10,000,000 or more	*4	*8	*99,402	*45,452	*1,203	*2,261	*225	*42,290	**	**	**

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

** The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships. Instead, the data for rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries

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

State and industry	Number of—		Business receipts[1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
United States, Total[2] [3]							
All industries	**1,234,799**	**6,117,637**	**214,912,044**	**463,910**	**22,272,361**	**14,418,042**	**33,762,507**
Agriculture, forestry, and fishing	**126,304**	**377,305**	**17,797,927**	**73,204**	**1,253,978**	**1,218,422**	**2,421,129**
Farms	109,023	331,017	15,758,013	64,004	1,030,397	1,070,971	2,136,290
Field crop	42,233	128,068	5,077,354	23,466	401,318	464,648	848,982
Fruit, tree nut, and vegetable	12,187	53,209	1,773,774	6,606	285,560	100,080	318,290
Livestock	33,153	87,220	5,962,161	19,678	169,504	288,745	603,338
Dairy and poultry	16,152	47,484	2,626,891	12,526	132,473	230,415	326,026
Other farms	5,298	15,036	317,834	1,728	41,539	−12,917	39,653
Agricultural services, forestry, and fishing	17,281	46,288	2,039,914	9,200	223,581	147,452	284,838
Mining	**23,284**	**471,154**	**6,603,296**	**3,401**	**466,213**	**−2,953,698**	**1,686,663**
Oil and gas extraction	19,753	448,598	4,083,427	2,110	164,198	−2,515,506	1,486,550
Other mining	3,531	22,556	2,519,869	1,291	302,015	−438,192	200,113
Construction	**77,819**	**177,421**	**15,984,799**	**46,898**	**2,115,553**	**1,755,131**	**2,027,565**
General building contractors	31,685	76,445	10,455,589	16,576	1,061,476	900,497	1,103,772
Special trade contractors	45,885	100,465	5,518,600	30,073	1,052,039	852,826	921,697
Manufacturing	**28,105**	**75,529**	**10,649,806**	**16,667**	**1,648,792**	**678,335**	**1,221,708**
Transportation, communication, electric, gas, and sanitary services	**19,498**	**54,389**	**4,414,106**	**9,384**	**457,858**	**370,452**	**860,656**
Transportation	16,244	43,428	3,250,328	7,535	341,780	491,763	755,993
Communication, electric, gas, and sanitary services	3,254	10,961	1,163,777	1,849	116,078	−121,311	104,663
Wholesale and retail trade	**200,437**	**478,697**	**52,990,368**	**123,697**	**3,859,434**	**2,824,353**	**3,345,250**
Wholesale trade	28,901	73,717	17,853,796	14,900	740,750	790,213	901,321
Retail trade	170,944	403,570	35,065,598	108,512	3,115,192	2,029,924	2,438,789
Building materials, paint, hardware, garden supply, and mobile home dealers	9,324	22,960	2,719,707	6,510	210,351	202,884	229,260
General merchandise stores	4,134	9,949	1,025,517	2,582	79,183	58,849	66,508
Food stores	22,741	50,990	6,835,574	13,995	425,436	293,552	344,933
Automotive dealers and service stations	25,349	58,420	9,243,597	16,790	445,682	364,785	420,078
Apparel and accessory stores	12,118	28,242	1,605,447	8,303	152,732	134,276	162,371
Furniture and home furnishings stores	12,420	28,781	2,057,045	7,397	206,991	171,409	204,810
Eating places	27,937	77,377	5,119,879	23,583	1,082,317	301,144	410,313
Drinking places	8,677	18,719	736,581	5,933	94,977	72,950	87,493
Liquor stores	3,695	8,819	1,068,288	2,707	45,202	52,724	60,319
Other retail stores	44,549	99,313	4,653,964	20,712	372,322	377,350	452,705
Finance, insurance, and real estate	**516,613**	**3,694,423**	**62,875,017**	**63,912**	**2,503,133**	**134,413**	**9,711,931**
Finance	119,591	1,659,156	18,459,023	4,911	612,489	441,674	3,316,299
Banking and credit agencies other than banks	2,412	40,643	398,117	884	36,808	42,609	63,078
Security, commodity brokers, and services	2,862	28,168	13,837,351	983	507,155	101,222	396,002
Holding and investment companies	114,317	1,590,345	4,223,555	3,044	68,526	297,843	2,857,220
Insurance agents, brokers, and service	6,674	24,969	2,152,456	4,438	243,152	477,195	527,388
Real estate	390,348	2,010,298	42,263,537	54,563	1,647,492	−784,457	5,868,243
Operators and lessors of buildings	321,630	1,691,327	31,778,496	45,382	1,242,841	−1,888,659	3,955,378
Lessors, other than buildings	28,042	136,312	730,778	2,302	15,710	155,551	299,427
Real estate agents, brokers, and managers	18,556	84,610	2,245,104	4,295	172,712	168,932	358,439
Other real estate	22,120	98,049	7,509,159	2,584	216,230	779,719	1,254,999
Services	**242,641**	**788,523**	**43,596,725**	**126,747**	**9,967,401**	**10,390,711**	**12,487,606**
Hotels and other lodging places	17,970	75,503	5,124,849	10,833	1,016,120	106,060	512,959
Motels, motor hotels, and tourist courts	8,699	40,331	2,476,806	6,499	512,966	137,907	272,255
Other lodging places	9,271	35,172	2,648,043	4,334	503,154	−31,847	240,704
Personal services	26,773	58,003	1,470,609	16,167	347,863	221,721	265,790
Business services	40,027	130,269	3,785,194	11,374	527,656	164,453	845,617
Automotive repair and services	23,906	54,555	2,288,647	13,223	289,648	314,644	375,656
Automobile repair shops	16,599	35,990	1,634,791	9,930	212,784	274,971	285,575
Automobile parking and other services	7,307	18,565	653,855	3,293	76,864	39,673	90,082
Miscellaneous repair services	9,486	20,360	725,541	4,930	105,926	117,750	127,733
Amusement and recreation services, including motion pictures	18,780	85,859	2,609,734	5,256	511,608	−121,608	379,735
Medical and health services	19,764	75,675	6,947,598	15,781	1,813,349	2,250,108	2,373,981
Legal services	28,982	106,623	10,760,826	25,203	2,467,397	5,166,691	5,200,954
Engineering and architectural services	6,626	17,954	2,223,028	3,862	683,252	399,823	409,163
Accounting, auditing, and bookkeeping services	12,255	44,259	5,472,002	8,858	1,981,303	1,446,904	1,459,531
Other services	38,072	119,463	2,188,699	11,260	223,280	324,166	536,487

Footnotes at end of table.

Table 4.——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries——Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Payroll Number of partnerships	Payroll Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
California							
All industries	**193,973**	**1,159,273**	**36,192,326**	**66,974**	**3,748,023**	**2,968,200**	**6,049,924**
Agriculture, forestry, and fishing	**14,693**	**77,417**	**3,179,002**	**7,120**	**395,714**	**—41,909**	**334,219**
Farms	11,682	68,116	2,869,735	5,798	357,233	—20,133	308,422
Field crop	2,772	15,576	778,858	1,514	112,211	—12,099	77,158
Fruit, tree nut, and vegetable	5,071	31,810	892,786	2,678	171,024	—12,099	147,348
Livestock	1,719	4,672	503,715	700	20,192	—19,273	21,003
Dairy and poultry	992	11,771	645,909	820	47,974	23,956	55,245
Other farms	1,128	4,287	48,467	*86	*5,834	—619	*7,668
Agricultural services, forestry, and fishing	3,011	9,301	309,267	1,322	38,480	—21,776	25,797
Mining	**1,750**	**16,839**	**507,691**	**95**	**14,730**	**—286,523**	**113,449**
Oil and gas extraction	1,218	14,271	467,367	39	8,616	—270,167	108,317
Other mining	532	2,568	40,324	56	6,114	—16,356	5,132
Construction	**8,392**	**22,155**	**2,996,244**	**4,984**	**315,565**	**349,555**	**396,093**
General building contractors	4,466	13,159	2,147,635	2,279	155,284	243,187	280,193
Special trade contractors	3,913	8,957	845,050	2,692	160,040	105,641	115,173
Manufacturing	**5,101**	**14,762**	**1,229,648**	**2,637**	**214,090**	**75,562**	**136,892**
Transportation, communication, electric, gas, and sanitary services	**2,259**	**7,758**	**1,051,436**	**1,402**	**83,796**	**469,588**	**505,453**
Transportation	2,156	6,923	968,478	1,340	65,876	454,859	488,520
Communication, electric, gas, and sanitary services	103	835	82,958	62	17,920	14,729	16,932
Wholesale and retail trade	**32,442**	**82,649**	**8,574,833**	**20,231**	**832,347**	**442,889**	**558,069**
Wholesale trade	5,242	13,095	2,366,052	2,057	116,564	114,020	132,586
Retail trade	27,018	69,108	6,172,452	18,071	714,787	327,928	423,637
Building materials, paint, hardware, garden supply, and mobile home dealers	1,491	3,781	437,239	991	36,983	34,281	38,736
General merchandise stores	552	1,221	105,733	264	11,240	6,962	7,761
Food stores	2,766	6,957	1,044,102	1,754	71,228	50,566	57,111
Automotive dealers and service stations	3,400	8,239	1,347,337	2,232	69,250	55,918	64,664
Apparel and accessory stores	2,457	5,692	280,952	1,665	26,817	19,204	26,481
Furniture and home furnishings stores	1,725	5,214	381,856	1,200	37,175	22,922	34,717
Eating places	6,029	18,585	1,486,023	5,090	367,519	67,109	104,245
Drinking places	1,121	2,613	73,833	923	13,422	5,213	8,536
Liquor stores	752	1,884	338,359	711	18,311	14,241	15,703
Other retail stores	6,725	14,922	677,018	3,241	62,841	51,513	65,682
Finance, insurance, and real estate	**89,303**	**786,822**	**11,447,972**	**10,343**	**324,620**	**606,136**	**2,244,692**
Finance	23,324	306,614	2,400,522	709	23,387	167,127	684,267
Banking and credit agencies other than banks	410	5,484	99,850	*116	*6,210	17,418	18,027
Security, commodity brokers, and services	402	1,482	1,490,388	22	9,541	12,703	88,685
Holding and investment companies	22,512	299,648	810,283	571	7,635	137,006	577,555
Insurance agents, brokers, and service	426	1,597	132,315	135	18,932	39,164	39,164
Real estate	65,553	478,611	8,915,135	9,499	282,302	399,844	1,521,261
Operators and lessors of buildings	54,478	423,783	5,444,508	7,911	166,265	—120,937	849,887
Lessors, other than buildings	2,729	21,568	151,583	213	2,466	25,542	65,934
Real estate agents, brokers, and managers	3,144	12,472	579,861	899	42,768	49,642	90,717
Other real estate	5,202	20,788	2,739,183	476	70,802	445,597	514,723
Services	**40,033**	**150,871**	**7,205,500**	**20,162**	**1,567,160**	**1,352,903**	**1,761,058**
Hotels and other lodging places	3,804	18,257	904,122	2,593	160,072	59,669	120,191
Motels, motor hotels, and tourist courts	1,840	8,811	405,779	1,501	71,293	35,817	61,893
Other lodging places	1,964	9,446	498,343	1,092	88,778	23,852	58,298
Personal services	3,648	8,202	242,851	1,998	77,736	9,838	33,704
Business services	9,280	35,714	853,632	3,028	105,551	52,115	174,944
Automotive repair and services	3,977	8,887	439,875	2,273	58,591	40,105	66,006
Automobile repair shops	2,851	6,085	282,178	1,624	39,662	51,610	53,986
Automobile parking and other services	1,126	2,802	157,697	649	18,929	—11,505	12,020
Miscellaneous repair services	1,963	4,000	190,848	1,512	35,312	32,027	35,649
Amusement and recreation services, including motion pictures	4,107	24,586	866,095	1,021	151,325	11,874	109,205
Medical and health services	3,291	15,054	1,667,163	2,395	488,656	451,669	492,178
Legal services	2,345	8,674	1,149,036	2,111	287,351	501,613	502,452
Engineering and architectural services	1,652	3,897	313,524	667	76,118	54,829	58,290
Accounting, auditing, and bookkeeping services	1,791	4,774	340,118	1,347	92,757	115,039	119,151
Other services	4,175	18,826	238,236	1,217	33,693	24,125	49,288

Footnotes at end of table.

Table 4.——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries——Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Florida							
All industries	45,313	188,905	6,522,516	15,225	551,716	250,429	853,319
Agriculture, forestry, and fishing	4,006	11,366	400,820	1,616	43,814	27,213	71,543
Farms	3,081	9,385	325,509	1,075	26,730	20,367	61,114
Field crop	170	420	25,858	74	3,994	6,067	8,027
Fruit, tree nut, and vegetable	1,817	5,346	152,136	446	13,025	27,705	41,378
Livestock	357	1,226	94,353	142	3,168	–1,466	7,265
Dairy and poultry	*27	*134	*12,194	*27	*823	*–42	*265
Other farms	710	2,259	*40,966	*386	*5,721	–11,898	*4,179
Agricultural services, forestry, and fishing	925	1,981	75,311	541	17,084	6,847	10,429
Mining	234	5,121	*30,408	*11	*4,939	–135,134	*4,301
Oil and gas extraction	*136	*3,134	*12,601	—	—	*–4,039	*3,604
Other mining	*98	*1,987	*17,808	*11	*4,939	*–131,095	*697
Construction	3,089	6,628	504,148	2,209	67,277	38,384	50,254
General building contractors	789	1,994	282,581	436	20,515	7,491	18,305
Special trade contractors	2,300	4,634	221,567	1,773	46,762	30,893	31,949
Manufacturing	529	1,196	108,952	190	7,719	10,321	12,483
Transportation, communication, electric, gas, and sanitary services	1,008	2,758	122,854	90	13,368	14,040	20,828
Transportation	891	2,461	96,531	70	9,042	11,517	16,828
Communication, electric, gas, and sanitary services	*117	*297	*26,323	*20	*4,326	*2,523	*4,000
Wholesale and retail trade	6,255	13,742	1,230,536	3,361	75,072	50,191	73,090
Wholesale trade	770	2,001	308,858	254	9,445	10,282	15,829
Retail trade	5,485	11,741	921,678	3,107	65,627	39,909	57,262
Building materials, paint, hardware, garden supply, and mobile home dealers	474	1,121	88,772	276	4,962	4,974	6,935
General merchandise stores	*56	*115	*18,958	*53	*1,245	*268	*311
Food stores	501	1,102	132,129	318	7,630	2,829	5,943
Automotive dealers and service stations	1,166	2,408	302,837	556	9,996	15,018	16,096
Apparel and accessory stores	*206	*414	*39,832	*121	*5,186	*3,045	*3,979
Furniture and home furnishings stores	818	1,727	93,977	*465	*6,341	5,721	*8,467
Eating places	822	1,961	105,877	652	18,629	*4,461	*7,607
Drinking places	*222	*444	*41,027	*209	*3,178	*375	*1,360
Liquor stores	*29	*61	*14,461	*29	*937	*233	*415
Other retail stores	1,191	2,388	83,808	428	7,522	2,986	6,149
Finance, insurance, and real estate	19,315	119,767	2,761,281	2,289	78,314	–29,642	275,496
Finance	4,205	40,101	1,121,232	130	2,833	11,945	72,168
Banking and credit agencies other than banks	**	**	**	**	**	**	**
Security, commodity brokers, and services	**	**	**	**	**	**	**
Holding and investment companies	4,179	40,007	104,514	**	**	11,652	71,592
Insurance agents, brokers, and service	*286	*1,170	*24,973	*197	*6,587	*5,434	*6,678
Real estate	14,824	78,496	1,615,076	1,962	68,894	–47,022	196,649
Operators and lessors of buildings	11,941	60,869	963,674	1,582	46,495	–79,687	115,592
Lessors, other than buildings	615	3,246	10,236	*32	*551	2,603	4,412
Real estate agents, brokers, and managers	1,315	10,169	142,492	218	5,654	1,896	16,321
Other real estate	953	4,212	498,673	130	16,195	28,165	60,325
Services	10,877	28,327	1,363,517	5,459	261,212	275,057	345,324
Hotels and other lodging places	1,610	5,010	327,147	1,008	67,590	–9,230	27,165
Motels, motor hotels, and tourist courts	927	2,727	176,808	572	36,458	2,958	16,954
Other lodging places	683	2,283	150,339	436	31,131	–12,189	10,211
Personal services	1,288	2,700	51,446	705	11,797	6,714	8,242
Business services	1,915	4,638	103,151	555	17,027	9,359	16,294
Automotive repair and services	935	2,008	70,782	*405	*5,595	12,141	12,916
Automobile repair shops	775	1,550	49,855	*268	*2,632	9,853	*10,204
Automobile parking and other services	*160	*458	*20,927	*137	*2,963	*2,289	*2,712
Miscellaneous repair services	*619	*1,336	*46,755	*268	*4,929	*9,609	*9,609
Amusement and recreation services, including motion pictures	694	2,539	80,313	249	10,244	–3,463	12,770
Medical and health services	805	2,273	218,061	695	49,288	77,551	81,103
Legal services	855	2,904	272,895	855	61,584	118,579	119,297
Engineering and architectural services	*299	*598	*32,327	*101	*3,508	*3,004	*3,059
Accounting, auditing, and bookkeeping services	583	1,417	78,247	330	18,784	29,133	29,846
Other services	1,274	2,904	82,394	*288	*10,865	21,661	25,022

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Georgia							
All industries	**20,701**	**95,849**	**3,321,327**	**9,461**	**373,254**	**190,509**	**500,280**
Agriculture, forestry, and fishing	**2,179**	**4,889**	**310,283**	**1,237**	**16,471**	**—6,591**	**14,805**
Farms	1,736	3,773	250,592	945	10,926	—8,031	10,850
Field crop	484	1,221	36,669	191	2,033	—2,678	3,540
Fruit, tree nut, and vegetable	*53	*120	*15,309	*53	*1,888	*—831	*167
Livestock	843	1,709	47,047	*420	*1,864	—240	*4,053
Dairy and poultry	*260	*531	*149,365	*259	*5,004	*—3,178	*3,090
Other farms	*96	*192	*2,201	*22	*138	*—1,103	—
Agricultural services, forestry, and fishing	443	1,116	59,691	*292	*5,546	1,440	*3,956
Mining	***165**	***2,068**	***9,504**	**	**	***1,304**	***1,714**
Oil and gas extraction	*162	*2,062	*5,819	**	**	*923	*1,333
Other mining	*3	*6	*3,686	**	**	*381	*381
Construction	**1,718**	**3,702**	**258,566**	**1,145**	**37,337**	**26,627**	**30,452**
General building contractors	809	1,809	164,227	323	14,279	10,301	13,119
Special trade contractors	909	1,893	94,339	822	23,059	16,327	17,333
Manufacturing	**435**	**992**	**135,247**	**280**	**18,795**	**16,772**	**16,974**
Transportation, communication, electric, gas, and sanitary services	***270**	***540**	***24,372**	***86**	***2,861**	***441**	***1,224**
Transportation	*258	*516	*20,779	*74	*2,465	*634	*1,224
Communication, electric, gas, and sanitary services	*12	*24	*3,594	*12	*396	*—193	—
Wholesale and retail trade	**4,492**	**9,855**	**1,002,889**	**3,026**	**70,794**	**46,103**	**55,506**
Wholesale trade	358	803	367,401	259	15,880	13,250	14,585
Retail trade	4,134	9,052	635,489	2,767	54,913	32,853	40,920
Building materials, paint, hardware, garden supply, and mobile home dealers	153	377	43,186	153	5,049	1,662	*2,100
General merchandise stores	*187	*413	*31,584	*187	*3,233	*650	*910
Food stores	888	1,891	197,865	578	12,307	11,136	12,262
Automotive dealers and service stations	461	961	111,907	372	6,005	1,919	3,503
Apparel and accessory stores	381	849	30,439	*306	*2,033	1,313	*2,014
Furniture and home furnishings stores	*322	*644	*26,461	*25	*2,226	*3,095	*3,216
Eating places	746	1,811	59,104	449	12,465	2,351	*5,436
Drinking places	*81	*162	*11,034	*81	*1,037	*960	*960
Liquor stores	*74	*148	*24,320	*74	*980	*856	*966
Other retail stores	841	1,796	99,589	542	9,577	8,913	9,551
Finance, insurance, and real estate	**7,474**	**62,031**	**730,333**	**1,309**	**42,363**	**—112,628**	**122,794**
Finance	1,657	29,825	95,489	*103	*2,666	43,594	69,488
Banking and credit agencies other than banks	—	—	—	—	—	—	—
Security, commodity brokers, and services	*78	*159	*13,957	*77	*2,462	*2,559	*2,560
Holding and investment companies	1,579	29,666	81,532	*26	*204	41,035	66,928
Insurance agents, brokers, and service	*30	*96	*21,214	*18	*2,844	*10,083	*10,083
Real estate	5,787	32,110	613,630	1,188	36,853	—166,305	43,223
Operators and lessors of buildings	4,361	23,857	468,438	954	21,438	—133,056	23,347
Lessors, other than buildings	388	2,343	6,849	*81	*63	3	*1,881
Real estate agents, brokers, and managers	663	4,360	70,612	*66	*9,830	—14,068	*3,235
Other real estate	375	1,550	67,731	*87	*5,522	—19,184	14,760
Services	**3,968**	**11,772**	**850,132**	**2,366**	**182,902**	**218,481**	**256,811**
Hotels and other lodging places	291	1,047	156,335	257	26,035	—22,089	5,368
Motels, motor hotels, and tourist courts	148	626	68,146	123	19,806	2,187	4,249
Other lodging places	*143	*421	*88,189	*134	*6,228	*—24,276	*1,119
Personal services	621	1,242	19,005	*324	*4,683	428	*558
Business services	219	749	63,408	*103	*12,374	5,223	9,337
Automotive repair and services	509	1,314	50,291	*135	*7,661	8,626	8,689
Automobile repair shops	259	542	25,576	110	5,422	*5,080	*5,080
Automobile parking and other services	*250	*772	*24,715	*25	*2,239	*3,547	*3,609
Miscellaneous repair services	*185	*370	*21,962	*185	*5,516	*4,726	*4,726
Amusement and recreation services, including motion pictures	244	1,210	64,340	*54	*10,569	9,613	*14,278
Medical and health services	293	901	110,738	279	20,531	55,010	55,586
Legal services	670	2,719	256,945	579	55,465	138,222	138,222
Engineering and architectural services	**	**	**	**	**	**	**
Accounting, auditing, and bookkeeping services	251	751	44,403	176	14,243	9,904	*10,405
Other services	**	**	**	**	**	**	**

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll Number of partnerships	Payroll Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Illinois							
All industries	**68,423**	**376,947**	**14,839,432**	**21,588**	**1,596,756**	**1,210,143**	**2,219,276**
Agriculture, forestry, and fishing	**6,144**	**16,999**	**608,890**	**2,861**	**32,024**	**104,131**	**133,186**
Farms	5,206	14,659	455,891	2,249	22,362	80,698	106,683
Field crop	3,344	9,767	197,128	1,124	9,788	45,904	57,126
Fruit, tree nut, and vegetable	*154	*572	*30,737	*154	*2,361	*10,471	*10,471
Livestock	1,179	3,184	184,076	604	3,240	24,395	30,778
Dairy and poultry	*176	*418	*19,119	*176	*1,151	*4,709	*5,402
Other farms	*353	*718	*24,831	*191	*5,823	*—4,781	*2,906
Agricultural services, forestry, and fishing	938	2,340	152,999	612	9,662	23,433	26,503
Mining	**396**	**12,180**	**130,367**	***33**	***7,990**	**15,716**	***34,407**
Oil and gas extraction	372	11,314	*112,365	*15	*3,385	27,110	*31,759
Other mining	*24	*866	*18,002	*18	*4,606	*—11,393	*2,648
Construction	**3,281**	**7,869**	**768,430**	**1,503**	**98,449**	**95,457**	**106,442**
General building contractors	1,331	3,617	494,543	456	45,338	47,695	55,817
Special trade contractors	1,950	4,252	273,887	1,047	53,111	47,762	50,625
Manufacturing	**1,599**	**7,600**	**762,421**	**844**	**96,696**	**87,975**	**91,841**
Transportation, communication, electric, gas, and sanitary services	**1,277**	**3,715**	**210,893**	**603**	**25,032**	**—5,734**	**17,807**
Transportation	965	2,781	186,406	488	20,449	—5,436	14,780
Communication, electric, gas, and sanitary services	*312	*934	*24,486	*115	*4,583	*—298	*3,028
Wholesale and retail trade	**10,350**	**25,534**	**3,214,517**	**5,878**	**224,858**	**168,369**	**197,207**
Wholesale trade	2,249	5,676	1,376,070	893	51,812	46,408	59,082
Retail trade	8,101	19,858	1,838,447	4,985	173,046	121,962	138,125
Building materials, paint, hardware, garden supply, and mobile home dealers	231	742	159,682	144	18,667	14,929	15,139
General merchandise stores	*211	*645	*34,523	*123	*3,345	*3,052	*3,052
Food stores	1,008	2,269	300,332	369	20,179	15,514	16,585
Automotive dealers and service stations	1,140	2,599	471,844	673	25,827	17,049	20,289
Apparel and accessory stores	750	1,840	163,939	589	14,938	19,752	20,073
Furniture and home furnishings stores	465	939	71,730	264	7,049	3,868	4,517
Eating places	1,506	4,273	335,294	1,431	61,904	19,023	23,849
Drinking places	437	939	41,599	*328	*2,584	7,775	*8,151
Liquor stores	*129	*284	*22,782	*116	*1,155	*1,640	*1,852
Other retail stores	2,224	5,328	236,722	948	17,398	19,361	24,617
Finance, insurance, and real estate	**33,359**	**258,607**	**5,795,950**	**3,418**	**148,286**	**—11,923**	**725,196**
Finance	7,850	112,072	2,736,441	575	33,661	132,713	357,049
Banking and credit agencies other than banks	*359	*2,249	*26,043	*287	*4,691	*—4,263	*1,615
Security, commodity brokers, and services	791	5,245	2,362,120	244	24,018	32,939	47,596
Holding and investment companies	6,700	104,578	348,278	44	4,951	104,037	307,838
Insurance agents, brokers, and service	190	472	36,617	*82	*4,526	17,385	*17,835
Real estate	25,319	146,063	3,022,892	2,761	110,099	—162,021	350,312
Operators and lessors of buildings	21,302	126,277	2,126,844	2,204	80,363	—253,381	220,229
Lessors, other than buildings	2,045	11,201	48,299	188	2,481	8,708	18,448
Real estate agents, brokers, and managers	1,114	4,337	223,236	271	17,568	16,670	26,238
Other real estate	858	4,248	624,513	98	9,688	65,983	85,398
Services	**12,017**	**44,443**	**3,347,965**	**6,448**	**963,420**	**756,151**	**913,190**
Hotels and other lodging places	615	3,353	328,348	282	71,561	—13,459	15,450
Motels, motor hotels, and tourist courts	176	1,652	133,669	153	27,462	—2,220	7,356
Other lodging places	439	1,701	194,680	129	44,100	—11,239	8,094
Personal services	1,672	3,816	130,874	1,032	24,153	24,414	24,820
Business services	2,132	6,726	310,777	426	54,354	—5,363	54,884
Automotive repair and services	1,194	2,773	139,336	923	24,018	25,006	25,313
Automobile repair shops	619	1,316	101,759	619	19,768	17,370	17,370
Automobile parking and other services	575	1,457	37,577	*304	*4,249	7,636	*7,943
Miscellaneous repair services	585	1,276	44,782	*151	*9,412	4,723	*6,101
Amusement and recreation services, including motion pictures	561	3,332	115,915	220	19,441	—19,105	17,883
Medical and health services	874	4,821	323,751	851	94,759	79,567	82,741
Legal services	1,640	6,338	739,501	1,551	175,122	364,383	364,589
Engineering and architectural services	417	2,630	327,467	229	150,425	54,058	55,251
Accounting, auditing, and bookkeeping services	336	2,903	720,364	248	327,958	175,314	175,314
Other services	1,991	6,475	166,850	535	12,219	66,615	90,844

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Indiana							
All Industries	**20,441**	**84,721**	**2,939,573**	**9,248**	**318,291**	**377,470**	**541,797**
Agriculture, forestry, and fishing	**2,151**	**4,776**	**335,397**	**1,344**	**18,312**	**47,866**	**60,902**
Farms	1,974	4,382	300,312	1,284	17,590	43,450	55,917
Field crop	1,279	2,758	151,858	773	12,615	26,120	29,718
Fruit, tree nut, and vegetable	*26	*52	*1,362	26	1	*754	*754
Livestock	365	870	107,088	365	2,906	15,211	*20,580
Dairy and poultry	*120	*334	*37,453	*120	*2,068	*4,418	*4,865
Other farms	*184	*368	*2,550	—	—	*—3,054	—
Agricultural services, forestry, and fishing	*177	*394	*35,085	*60	*723	*4,416	*4,986
Mining	***140**	***945**	***36,813**	***32**	***2,696**	***—3,146**	***7,012**
Oil and gas extraction	*18	*284	*9,759	*3	*315	*5,615	*5,615
Other mining	*122	*661	*27,054	*29	*2,381	*—8,761	*1,397
Construction	**1,530**	**3,365**	**227,407**	**992**	**38,666**	**33,916**	**35,317**
General building contractors	326	841	141,226	181	19,184	20,426	20,871
Special trade contractors	1,204	2,524	86,181	811	19,482	13,490	14,446
Manufacturing	**142**	**370**	**109,418**	**142**	**18,898**	**14,254**	**15,247**
Transportation, communication, electric, gas, and sanitary services	***304**	***1,002**	***22,220**	***28**	***5,484**	***1,081**	***1,772**
Transportation	*290	*862	*12,195	*14	*1,933	*985	*1,676
Communication, electric, gas, and sanitary services	*14	*140	*10,025	*14	*3,550	*96	*96
Wholesale and retail trade	**3,750**	**9,251**	**876,984**	**2,759**	**61,573**	**65,061**	**68,833**
Wholesale trade	341	808	246,388	295	9,247	11,509	12,998
Retail trade	3,409	8,443	630,595	2,464	52,326	53,552	55,836
Building materials, paint, hardware, garden supply, and mobile home dealers	226	698	58,374	134	5,199	4,447	4,964
General merchandise stores	*26	*65	*15,050	*26	*1,427	*2,142	*2,142
Food stores	415	1,106	84,928	323	5,411	3,654	3,711
Automotive dealers and service stations	640	1,786	241,172	431	14,151	15,761	16,949
Apparel and accessory stores	*300	*700	*10,471	*116	*667	*828	*975
Furniture and home furnishings stores	*237	*474	*41,565	*145	*2,949	*6,203	*6,203
Eating places	586	1,172	79,546	586	13,387	12,200	12,206
Drinking places	*221	*442	*20,176	*129	*2,158	*847	*1,215
Liquor stores	*13	*26	*3,490	*13	*295	*6	*6
Other retail stores	745	1,974	75,824	561	6,682	7,466	7,466
Finance, insurance, and real estate	**7,345**	**50,723**	**673,777**	**1,019**	**37,601**	**—269**	**120,890**
Finance	1,563	29,839	62,694	*28	*243	13,130	39,031
Banking and credit agencies other than banks	*92	*368	*48	—	—	*—23	—
Security, commodity brokers, and services	—	—	—	—	—	—	—
Holding and investment companies	1,471	29,471	62,646	*28	*243	13,153	39,031
Insurance agents, brokers, and service	*41	*145	*15,084	*38	*2,258	*7,120	*7,120
Real estate	5,741	20,739	595,999	953	35,099	—20,518	74,739
Operators and lessors of buildings	4,194	16,625	507,168	757	28,793	—23,695	59,788
Lessors, other than buildings	937	2,602	15,252	—	—	2,714	4,139
Real estate agents, brokers, and managers	*372	*833	*20,974	*144	*3,906	*—615	*5,253
Other real estate	238	679	52,604	*52	*2,401	1,078	*5,559
Services	**5,079**	**14,289**	**657,557**	**2,932**	**135,061**	**218,705**	***231,823**
Hotels and other lodging places	456	1,523	88,073	246	21,374	—3,134	*3,708
Motels, motor hotels, and tourist courts	*210	*482	*49,188	*210	*11,531	*2,117	*3,363
Other lodging places	*246	*1,041	*38,884	*36	*9,843	*—5,251	*345
Personal services	706	1,499	34,641	*497	*9,534	5,287	*5,661
Business services	985	2,408	48,967	474	11,824	7,146	7,967
Automotive repair and services	*316	*632	*19,377	*131	*1,435	*4,582	*4,789
Automobile repair shops	*277	*554	*8,232	*92	*33	*2,926	*3,133
Automobile parking and other services	*39	*78	*11,144	*39	*1,401	*1,656	*1,656
Miscellaneous repair services	*184	*368	*2,186	—	—	*336	*419
Amusement and recreation services, including motion pictures	*236	*862	*19,465	*144	*6,599	*—1,911	*1,376
Medical and health services	412	1,890	172,070	306	30,956	76,500	77,492
Legal services	733	2,360	191,132	641	34,338	103,603	103,779
Engineering and architectural services	**	**	**	**	**	**	**
Accounting, auditing, and bookkeeping services	290	1,158	53,383	192	15,619	20,336	20,336
Other services	**	**	**	**	**	**	**

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of– Partnerships	Number of– Partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Michigan							
All industries	**42,042**	**197,124**	**6,211,342**	**14,650**	**646,204**	**460,884**	**946,286**
Agriculture, forestry, and fishing	**2,115**	**5,508**	**325,722**	**1,667**	**23,420**	**39,019**	**51,184**
Farms	1,790	4,743	289,719	1,495	21,050	35,329	47,477
Field crop	514	1,276	67,934	470	2,720	1,826	*10,729
Fruit, tree nut, and vegetable	*358	*961	*71,098	*260	*10,145	*19,378	*19,485
Livestock	*240	*589	*43,340	*164	*533	*2,960	*4,382
Dairy and poultry	576	1,688	84,495	499	3,555	7,604	8,545
Other farms	*102	*229	*22,853	*102	*4,095	*3,560	*4,336
Agricultural services, forestry, and fishing	*325	*765	*36,002	*172	*2,370	*3,690	*3,706
Mining	**516**	**20,690**	**127,668**	***28**	***10,513**	**-30,783**	**25,683**
Oil and gas extraction	265	20,187	41,589	*22	*226	-38,107	*16,786
Other mining	*251	*503	*86,078	*6	*10,287	*7,324	*8,897
Construction	**3,039**	**7,434**	**698,782**	**2,003**	**123,675**	**79,384**	**93,829**
General building contractors	839	2,628	337,743	521	42,186	13,472	25,373
Special trade contractors	2,200	4,806	361,039	1,482	81,489	65,912	68,456
Manufacturing	**1,098**	**2,855**	**206,580**	**846**	**40,193**	**19,220**	**24,320**
Transportation, communication, electric, gas, and sanitary services	**885**	**2,104**	**144,386**	**284**	**8,072**	**-19,273**	**12,366**
Transportation	797	1,857	135,737	*279	*7,692	-19,605	10,498
Communication, electric, gas, and sanitary services	*88	*247	*8,648	*5	*380	*331	*1,868
Wholesale and retail trade	**7,665**	**16,694**	**2,112,450**	**4,651**	**164,347**	**118,337**	**132,537**
Wholesale trade	1,476	3,339	448,084	580	21,463	37,471	37,951
Retail trade	6,189	13,355	1,664,366	4,071	142,884	80,866	94,586
Building materials, paint, hardware, garden supply, and mobile home dealers	469	1,118	136,539	370	10,914	8,301	10,921
General merchandise stores	*108	*216	*12,084	*29	*618	*520	*520
Food stores	990	2,169	488,336	528	21,359	16,917	19,188
Automotive dealers and service stations	567	1,268	330,368	431	17,113	14,764	15,002
Apparel and accessory stores	428	962	71,315	*176	*8,241	5,225	*6,471
Furniture and home furnishings stores	190	485	109,551	190	13,306	7,990	10,299
Eating places	1,058	2,311	232,904	1,043	49,408	14,245	16,080
Drinking places	*380	*763	*51,974	*380	*9,689	*2,715	*3,036
Liquor stores	210	420	71,071	*91	*1,757	4,448	4,460
Other retail stores	1,789	3,643	160,224	833	10,480	5,740	8,607
Finance, insurance, and real estate	**18,009**	**114,200**	**1,568,974**	**1,834**	**69,617**	**-37,399**	**267,629**
Finance	4,684	53,855	119,991	*42	*3,791	61,555	91,565
Banking and credit agencies other than banks	**	**	**	**	**	**	-
Security, commodity brokers, and services	**	**	**	**	**	**	-
Holding and investment companies	4,637	53,582	109,810	**	**	61,778	91,565
Insurance agents, brokers, and service	*217	*465	*45,879	*217	*4,802	*6,941	*6,941
Real estate	13,108	59,880	1,403,104	1,575	61,025	-105,895	169,123
Operators and lessors of buildings	11,312	51,083	1,184,816	1,447	39,132	-69,538	147,599
Lessors, other than buildings	369	2,244	9,308	*7	*590	-3,805	*945
Real estate agents, brokers, and managers	809	3,675	38,483	*48	*1,571	3,136	*8,481
Other real estate	618	2,878	170,498	73	19,731	-35,688	12,098
Services	**8,715**	**27,639**	**1,026,781**	**3,337**	**206,367**	**292,380**	**338,739**
Hotels and other lodging places	545	2,352	95,894	325	19,182	-2,466	6,053
Motels, motor hotels, and tourist courts	95	614	40,270	95	10,038	1,924	*3,821
Other lodging places	450	1,738	55,624	230	9,144	-4,390	*2,232
Personal services	665	1,330	34,650	*337	*8,720	9,115	*9,361
Business services	1,402	3,471	81,620	*233	*20.387	9,773	18,817
Automotive repair and services	876	2,321	86,106	393	9,983	18,642	19,295
Automobile repair shops	359	760	56,685	282	8,293	*10,249	*10,377
Automobile parking and other services	517	1,561	29,421	*111	*1,689	8,393	*8,918
Miscellaneous repair services	*171	*436	*15,805	*94	*2,744	*1,084	*1,162
Amusement and recreation services, including motion pictures	1,590	6,336	82,925	208	13,533	13,391	24,604
Medical and health services	695	2,939	227,549	590	48,158	97,259	98,111
Legal services	748	2,444	230,762	443	47,326	110,958	111,066
Engineering and architectural services	*160	*373	*24,251	*3	*5,477	*7,254	*7,254
Accounting, auditing, and bookkeeping services	207	622	66,665	207	21,965	17,657	17,657
Other services	1,656	5,015	80,554	504	8,892	9,711	25,358

Footnotes at end of table.

Table 4.——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries——Continued

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

State and industry	Number of—		Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Missouri							
All Industries	**23,477**	**107,155**	**3,653,679**	**9,303**	**338,334**	**401,506**	**558,853**
Agriculture, forestry, and fishing	**4,166**	**12,121**	**298,713**	**1,795**	**11,172**	**49,063**	**56,601**
Farms	3,980	11,391	263,846	1,609	8,070	44,288	51,604
Field crop	2,246	6,757	109,203	870	4,619	24,573	29,189
Fruit, tree nut, and vegetable	*85	*510	*803	*85	*17	*575	*575
Livestock	1,207	3,156	103,608	380	1,290	14,000	16,186
Dairy and poultry	*442	*968	*50,232	*274	*2,145	*5,141	*5,655
Other farms	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing	186	730	34,867	186	3,102	4,774	*4,997
Mining	**149**	**1,957**	***92,600**	***26**	***15,276**	**4,194**	***11,945**
Oil and gas extraction	*123	*1,905	*20,671	**	**	*—51	*6,547
Other mining	*26	*52	*71,929	**	**	*4,245	*5,397
Construction	**1,169**	**2,373**	**183,709**	**531**	**26,590**	**33,218**	**33,791**
General building contractors	351	724	101,855	*223	*12,513	17,576	18,061
Special trade contractors	818	1,649	81,854	308	14,077	15,642	15,730
Manufacturing	**594**	**1,268**	**386,376**	**325**	**12,394**	**17,827**	**18,684**
Transportation, communication, electric, gas, and sanitary services	**1,001**	**2,463**	**115,827**	**571**	**13,613**	**10,373**	**14,540**
Transportation	719	1,833	85,029	*457	*9,186	4,724	*7,378
Communication, electric, gas, and sanitary services	*282	*630	*30,798	*114	*4,428	*5,649	*7,162
Wholesale and retail trade	**4,584**	**10,742**	**1,172,773**	**2,964**	**73,572**	**64,354**	**75,627**
Wholesale trade	643	1,531	359,449	268	11,353	15,321	17,348
Retail trade	3,941	9,211	813,325	2,696	62,219	49,033	58,279
Building materials, paint, hardware, garden supply, and mobile home dealers	364	1,074	156,366	111	12,585	9,760	10,204
General merchandise stores	*204	*411	*39,821	*120	*3,533	*898	*1,002
Food stores	456	936	163,255	444	14,844	2,323	5,811
Automotive dealers and service stations	645	1,324	232,900	462	9,405	9,950	11,641
Apparel and accessory stores	*382	*977	*27,263	*298	*1,437	*3,781	*4,608
Furniture and home furnishings stores	*210	*420	*32,396	*210	*2,473	*8,953	*8,953
Eating places	*212	*659	*33,160	*212	*8,897	*1,196	*2,250
Drinking places	*592	*1,354	*39,916	*507	*2,429	*5,940	*6,190
Liquor stores	*143	*286	*22,817	*46	*433	*51	*1,006
Other retail stores	733	1,770	65,431	286	6,183	6,181	6,613
Finance, insurance, and real estate	**7,799**	**61,670**	**644,952**	**966**	**40,779**	**25,448**	**124,725**
Finance	1,530	38,532	82,916	**	**	26,579	36,416
Banking and credit agencies other than banks	—	—	—	—	—	—	—
Security, commodity brokers, and services	**	**	**	**	**	**	**
Holding and investment companies	**	**	**	**	**	**	**
Insurance agents, brokers, and service	*287	*600	*43,882	**	**	*9,900	*9,900
Real estate	5,982	22,538	518,155	689	19,933	—11,030	78,409
Operators and lessors of buildings	4,593	18,153	389,930	436	16,659	—33,472	46,504
Lessors, other than buildings	820	2,446	22,900	*33	*118	10,588	14,589
Real estate agents, brokers, and managers	*166	*652	*19,101	*153	*1,356	*3,637	*4,289
Other real estate	403	1,287	86,223	*67	*1,800	8,216	13,027
Services	**4,015**	**14,561**	**758,730**	**2,125**	**144,937**	**197,031**	**222,940**
Hotels and other lodging places	262	731	79,372	84	20,771	—6,381	*3,472
Motels, motor hotels, and tourist courts	*59	*228	*60,460	*59	*16,580	*—2,384	*2,031
Other lodging places	*203	*503	*18,911	*25	*4,191	*—3,997	*1,441
Personal services	*336	*672	*17,512	*252	*3,665	*4,264	*4,264
Business services	628	2,181	29,415	*172	*891	—1,990	*6,173
Automotive repair and services	817	1,667	69,129	627	8,389	8,739	*9,287
Automobile repair shops	*374	*760	*53,467	*374	*6,514	*8,130	*8,153
Automobile parking and other services	*443	*907	*15,662	*253	*1,876	*609	*1,133
Miscellaneous repair services	*351	*702	*27,763	*267	*3,408	*4,011	*4,011
Amusement and recreation services, including motion pictures	*288	*1,073	*34,685	*36	*7,979	*—2,485	*4,407
Medical and health services	109	483	68,266	94	11,764	36,225	36,225
Legal services	493	2,211	195,707	323	36,165	113,297	113,297
Engineering and architectural services	*109	*346	*176,936	*102	*40,719	*29,171	*29,171
Accounting, auditing, and bookkeeping services	*124	*536	*31,913	*124	*10,333	*9,539	*9,539
Other services	498	3,959	28,032	*44	*853	2,641	3,094

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
New Jersey							
All industries	38,057	147,195	5,773,974	10,843	484,706	369,578	809,787
Agriculture, forestry, and fishing	940	2,741	30,175	*130	*1,256	6,420	6,837
Farms	557	1,699	*15,412	*115	*876	3,576	*3,986
Field crop	*437	*1,403	*13,038	*115	*876	*3,665	*3,728
Fruit, tree nut, and vegetable	*23	*92	*77	—	—	*—347	—
Livestock	*5	*20	*2,002	—	—	*223	*223
Dairy and poultry	—	—	—	—	—	—	—
Other farms	*92	*184	*295	—	—	*36	*36
Agricultural services, forestry, and fishing	*383	*1,042	*14,763	*15	*381	*2,843	*2,851
Mining	74	1,643	*183,647	**	**	—9,714	*59,438
Oil and gas extraction	*36	*696	*66,616	**	**	*33,725	*48,813
Other mining	*38	*947	*117,031	**	**	*—43,440	*10,625
Construction	1,489	3,325	308,190	855	43,139	35,748	43,848
General building contractors	458	1,079	190,127	301	31,578	9,152	16,722
Special trade contractors	1,031	2,246	118,063	554	11,562	26,596	27,126
Manufacturing	721	1,672	410,725	622	53,425	47,504	59,585
Transportation, communication, electric, gas, and sanitary services	474	1,214	50,591	238	6,280	3,350	*6,175
Transportation	*323	*672	*30,723	*115	*1,238	*2,769	*3,453
Communication, electric, gas, and sanitary services	*151	*542	*19,868	*123	*5,041	*581	*2,722
Wholesale and retail trade	5,155	11,155	1,127,387	2,909	84,932	99,799	108,082
Wholesale trade	816	1,946	328,710	333	23,645	43,717	45,935
Retail trade	4,339	9,209	798,677	2,576	61,286	56,082	62,147
Building materials, paint, hardware, garden supply, and mobile home dealers	*204	*414	*22,063	*112	*998	*1,936	*1,936
General merchandise stores	*31	*62	*24,709	*31	*1,842	*506	*506
Food stores	1,226	2,651	164,962	751	8,119	10,048	11,019
Automotive dealers and service stations	762	1,537	196,452	472	8,984	12,209	12,926
Apparel and accessory stores	*140	*282	*38,457	*138	*4,140	*2,922	*3,584
Furniture and home furnishings stores	222	504	50,322	*86	*4,000	4,689	*5,031
Eating places	788	1,705	135,885	694	21,048	8,075	11,029
Drinking places	*38	*106	*5,019	*23	*143	*325	*359
Liquor stores	*47	*124	*19,526	*32	*362	*1,741	*1,741
Other retail stores	881	1,824	141,281	237	11,648	13,630	14,017
Finance, insurance, and real estate	20,310	102,568	2,703,063	1,830	84,286	—37,840	253,440
Finance	3,930	27.311	762,596	69	3,412	—27,869	51,242
Banking and credit agencies other than banks	*14	*51	*8,288	*10	*462	*1,166	*1,296
Security, commodity brokers, and services	29	331	664,461	*20	*2,396	—17,910	*2,124
Holding and investment companies	3,887	26,929	89,847	*39	*554	—11,125	47,822
Insurance agents, brokers, and service	*132	*1,589	*521,308	*36	*37,839	*18,588	*25,940
Real estate	16,248	73,668	1,419,160	1,725	43,035	—28,559	176,258
Operators and lessors of buildings	15,460	67,794	1,331,878	1,608	37,238	—24,740	164,891
Lessors, other than buildings	320	1,036	1,797	—	—	399	*938
Real estate agents, brokers, and managers	292	3,646	73,536	**	**	634	*10,154
Other real estate	176	1,192	*11,948	**	**	—4,851	*275
Services	8,894	22,877	960,195	4,257	209,638	224,313	272,381
Hotels and other lodging places	360	1,283	42,061	146	7,135	—4,908	*1,918
Motels, motor hotels, and tourist courts	*31	*185	*21,750	*8	*4,665	*—1,059	*900
Other lodging places	329	1,098	20,311	*138	*2,469	—3,849	*1,018
Personal services	971	1,942	46,660	*419	*6,656	5,840	5,946
Business services	1,331	3,318	103,809	331	37,781	17,486	19,943
Automotive repair and services	750	1,506	84,646	542	10,254	12,909	13,928
Automobile repair shops	*401	*802	*47,621	*401	*6,437	*9,807	*9,807
Automobile parking and other services	*349	*704	*37,025	*141	*3,817	*3,102	*4,121
Miscellaneous repair services	*554	*1,202	*16,442	*94	*5,009	*1,382	*1,459
Amusement and recreation services, including motion pictures	1,014	3,236	68,131	270	10,626	—19,938	10,358
Medical and health services	709	1,734	109,001	419	28,809	41,095	43,353
Legal services	1,251	3,508	255,916	1,249	52,879	101,047	101,472
Engineering and architectural services	*117	*261	*27,352	*110	*6,269	*2,828	*2,828
Accounting, auditing, and bookkeeping services	815	2,225	135,807	447	36,165	46,323	48,768
Other services	1,022	2,662	70,370	230	8,055	20,249	22,408

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Partners	Business receipts [1]	Payroll Number of partnerships	Payroll Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
New York							
All industries	**86,569**	**443,945**	**27,001,487**	**29,434**	**3,227,270**	**1,449,497**	**3,515,899**
Agriculture, forestry, and fishing	**4,484**	**11,199**	**403,578**	**3,113**	**33,255**	**12,927**	**45,851**
Farms	3,597	9,025	346,521	2,635	25,619	10,783	37,153
Field crop	*638	*1,314	*47,166	*520	*4,505	*1,019	*3,429
Fruit, tree nut, and vegetable	*464	*977	*56,954	*372	*5,425	*12,504	*13,136
Livestock	*268	*627	*32,252	*255	*3,002	*—4,314	*477
Dairy and poultry	2,019	5,566	188,781	1,458	8,837	—1,122	16,944
Other farms	*208	*541	*21,369	*30	*3,850	*2,695	*3,168
Agricultural services, forestry, and fishing	887	2,174	57,057	478	7,635	2,145	8,698
Mining	**930**	**12,206**	**192,069**	***10**	***22,282**	**—36,157**	**34,144**
Oil and gas extraction	587	9,520	49,473	*6	*259	4,435	*29,875
Other mining	343	2,686	142,596	*4	*22,023	—40,592	*4,268
Construction	**3,040**	**7,185**	**753,034**	**935**	**84,656**	**44,849**	**66,773**
General building contractors	1,519	3,359	605,318	387	48,126	31,619	51,070
Special trade contractors	1,521	3,826	147,716	548	36,530	13,230	15,703
Manufacturing	**2,149**	**5,437**	**533,945**	**958**	**108,518**	**40,292**	**55,325**
Transportation, communication, electric, gas, and sanitary services	**1,110**	**3,693**	**281,846**	**388**	**34,717**	**—50,707**	**38,330**
Transportation	904	2,882	226,301	305	25,140	—46,195	29,969
Communication, electric, gas, and sanitary services	206	811	55,545	83	9,577	—4,512	*8,361
Wholesale and retail trade	**12,633**	**27,489**	**3,122,623**	**5,059**	**163,491**	**185,179**	**207,948**
Wholesale trade	2,419	5,697	1,702,576	919	61,950	60,750	74,197
Retail trade	10,199	21,762	1,416,181	4,140	101,540	124,133	133,459
Building materials, paint, hardware, garden supply, and mobile home dealers	*176	*422	*44,670	*176	*4,154	*1,030	*1,506
General merchandise stores	263	548	41,602	*155	*3,519	3,580	*3,893
Food stores	2,190	4,552	329,847	542	14,108	25,959	26,912
Automotive dealers and service stations	949	2,024	285,056	442	10,689	16,664	17,646
Apparel and accessory stores	*232	*479	*45,652	*124	*1,243	*5,138	*5,138
Furniture and home furnishings stores	273	594	49,447	178	9,560	2,220	3,183
Eating places	1,474	3,129	167,330	1,202	33,905	11,468	13,609
Drinking places	901	2,115	49,728	*321	*3,302	9,461	9,663
Liquor stores	304	608	55,624	*55	*483	4,741	4,741
Other retail stores	3,437	7,291	347,225	945	20,578	43,876	47,167
Finance, insurance, and real estate	**40,844**	**289,986**	**14,598,201**	**9,009**	**769,178**	**—239,257**	**1,113,659**
Finance	8,597	121,028	8,402,501	594	421,157	—140,278	400,204
Banking and credit agencies other than banks	265	23,150	131,840	*10	*19,563	14,859	15,126
Security, commodity brokers, and services	774	14,292	7,641,022	371	374,553	13,355	190,070
Holding and investment companies	7,558	83,586	629,640	213	27,041	—168,492	195,008
Insurance agents, brokers, and service	155	623	179,295	*153	*14,207	39,668	39,668
Real estate	32,092	168,335	6,016,406	8,262	333,814	—138,647	673,786
Operators and lessors of buildings	30,545	162,066	5,870,625	8,004	315,235	—115,727	658,650
Lessors, other than buildings	346	1,553	8,651	*4	*265	—2,820	*2,223
Real estate agents, brokers, and managers	701	2,515	89,675	*237	*16,922	—5,542	9,722
Other real estate	500	2,201	47,453	*17	*1,393	—14,558	*3,191
Services	**21,379**	**86,750**	**7,116,192**	**9,962**	**2,011,173**	**1,492,371**	**1,953,870**
Hotels and other lodging places	901	3,153	246,439	507	54,176	19,802	29,194
Motels, motor hotels, and tourist courts	430	1,310	49,503	312	9,006	2,698	4,017
Other lodging places	471	1,843	196,935	195	45,170	17,104	25,176
Personal services	1,829	3,869	77,790	1,141	11,525	9,185	10,312
Business services	2,612	11,040	558,445	602	49,656	—36,203	157,409
Automobile repair and services	770	1,868	38,923	*364	*3,495	9,987	*11,402
Automotive repair shops	*433	*955	*25,258	*338	*3,058	*528	*1,674
Automobile parking and other services	*337	*913	*13,665	*26	*436	*9,459	*9,728
Miscellaneous repair services	*456	*912	*14,070	*178	*431	*2,243	*2,342
Amusement and recreation services, including motion pictures	2,245	16,349	441,636	276	84,591	—78,912	67,551
Medical and health services	2,391	8,834	1,039,551	1,723	353,620	204,157	223,323
Legal services	3,099	14,568	2,076,430	2,420	568,739	866,789	888,955
Engineering and architectural services	357	962	223,241	230	77,837	23,194	24,635
Accounting, auditing, and bookkeeping services	2,107	10,781	2,180,161	1,355	783,799	494,214	494,744
Other services	4,612	14,414	219,507	1,166	23,305	—22,086	44,003

Footnotes at end of table.

Table 4.——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries——Continued

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

State and industry	Number of—		Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Ohio							
All industries	**45,116**	**205,383**	**7,275,924**	**17,225**	**828,073**	**540,183**	**1,147,208**
Agriculture, forestry, and fishing	**3,559**	**10,332**	**292,827**	**1,980**	**12,145**	**54,045**	**65,649**
Farms	3,164	8,811	256,942	1,665	7,997	49,140	59,904
Field crop	1,288	3,373	105,580	577	3,405	26,332	29,803
Fruit, tree nut, and vegetable	*42	*147	*5,540	*21	*255	*1,135	*1,135
Livestock	789	2,300	38,564	388	524	1,899	7,488
Dairy and poultry	781	1,823	84,449	676	3,790	19,238	20,718
Other farms	*264	*1,168	*22,809	*3	*23	*538	*761
Agricultural services, forestry, and fishing	395	1,521	*35,885	*315	*4,148	4,905	*5,746
Mining	**1,575**	**17,618**	**420,234**	**150**	**35,210**	**—130,248**	**45,152**
Oil and gas extraction	1,507	17,411	75,038	*111	*1,455	—45,505	32,400
Other mining	68	207	345,196	39	33,755	—84,743	12,752
Construction	**2,919**	**7,057**	**416,759**	**1,582**	**79,517**	**56,328**	**67,723**
General building contractors	1,454	3,798	219,490	790	33,501	24,426	33,131
Special trade contractors	1,465	3,259	197,268	792	46,016	31,902	34,592
Manufacturing	**1,030**	**3,012**	**245,467**	**593**	**27,177**	**13,613**	**21,332**
Transportation, communication, electric, gas, and sanitary services	**397**	**1,240**	**182,408**	**289**	**11,531**	**10,442**	**13,804**
Transportation	296	838	174,333	264	11,395	10,789	12,024
Communication, electric, gas, and sanitary services	*101	*402	*8,076	*25	*136	*—347	*1,780
Wholesale and retail trade	**7,561**	**17,529**	**2,290,399**	**5,055**	**133,689**	**114,853**	**133,570**
Wholesale trade	1,265	3,497	1,092,207	849	36,948	41,317	44,992
Retail trade	6,296	14,032	1,198,193	4,206	96,741	73,536	88,579
Building materials, paint, hardware, garden supply, and mobile home dealers	291	782	80,577	196	5,774	8,079	8,619
General merchandise stores	*19	*38	*44,089	*18	*1,125	*2,044	*2,044
Food stores	952	2,107	199,450	862	12,549	8,048	10,366
Automotive dealers and service stations	893	1,892	327,019	705	16,787	11,888	14,509
Apparel and accessory stores	520	1,284	43,995	*284	3,552	2,736	3,740
Furniture and home furnishings stores	680	1,566	104,275	*203	*5,133	4,093	5,727
Eating places	1,146	2,510	182,519	984	30,618	15,534	19,182
Drinking places	*587	*1,268	*62,893	*511	*8,758	*6,976	*6,976
Liquor stores	*271	*544	*43,202	*195	*1,831	*2,019	*3,414
Other retail stores	937	2,041	110,174	248	10,612	12,118	14,003
Finance, insurance, and real estate	**19,156**	**120,768**	**1,709,819**	**2,158**	**79,962**	**—24,956**	**292,781**
Finance	3,566	59,679	190,723	93	28,563	45,540	86,834
Banking and credit agencies other than banks	*102	*204	*1,256	—	—	*642	*642
Security, commodity brokers, and services	*103	*374	*81,261	*21	*28,072	*3,443	*6,271
Holding and investment companies	3,361	59,101	108,206	*72	*492	41,455	79,920
Insurance agents, brokers, and service	257	628	68,257	*177	*8,640	18,506	18,506
Real estate	15,333	60,461	1,450,840	1,888	42,759	—89,002	187,441
Operators and lessors of buildings	13,256	49,642	1,221,239	1,788	37,837	—119,062	141,581
Lessors, other than buildings	669	2,417	13,368	—	—	—1,109	*4,492
Real estate agents, brokers, and managers	803	1,962	82,354	**	**	12,919	15,675
Other real estate	605	6,440	133,880	**	**	18,250	25,694
Services	**8,919**	**27,827**	**1,718,011**	**5,418**	**448,842**	**446,107**	**507,196**
Hotels and other lodging places	416	3,360	214,252	287	53,016	—1,450	14,487
Motels, motor hotels, and tourist courts	246	2,733	170,584	143	45,047	—1,562	8,312
Other lodging places	170	627	43,668	144	7,969	112	*6,175
Personal services	1,068	2,306	69,910	916	19,903	9,084	11,049
Business services	1,523	3,742	111,666	783	18,642	13,708	31,082
Automotive repair and services	734	2,425	77,644	473	14,432	10,072	12,150
Automobile repair shops	535	1,771	48,832	*375	*7,578	5,573	*5,996
Automobile parking and other services	*199	*654	*28,812	*98	*6,853	*4,498	*6,154
Miscellaneous repair services	*233	*543	*2,284	*76	*14	*286	*325
Amusement and recreation services, including motion pictures	1,047	2,809	123,440	259	23,686	—10,142	6,847
Medical and health services	555	1,673	119,399	457	24,150	56,180	58,309
Legal services	1,272	4,707	459,502	1,182	104,084	213,905	214,815
Engineering and architectural services	220	630	64,603	*128	*17,940	*14,634	*14,634
Accounting, auditing, and bookkeeping services	345	1,604	391,480	345	161,188	124,247	124,247
Other services	1,506	4,028	83,830	512	11,787	15,584	19,252

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of—		Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pennsylvania							
All industries	**54,585**	**267,819**	**9,813,165**	**20,793**	**1,173,607**	**860,283**	**1,585,241**
Agriculture, forestry, and fishing	**3,585**	**8,699**	**326,147**	**2,006**	**20,646**	**34,860**	**50,149**
Farms	3,090	7,372	287,760	1,755	15,671	28,528	43,072
Field crop	771	1,977	30,247	*215	*1,658	1,950	4,379
Fruit, tree nut, and vegetable	*81	*162	*6,488	**	**	*—182	*438
Livestock	*298	*603	*34,169	*274	*1,772	*552	*2,343
Dairy and poultry	1,731	3,960	181,545	1,157	6,794	21,697	31,065
Other farms	*209	*670	*35,312	**	**	*4,511	*4,847
Agricultural services, forestry, and fishing	495	1,327	38,387	251	4,974	6,332	7,077
Mining	**1,416**	**31,396**	**430,017**	**154**	**36,809**	**—67,891**	**85,996**
Oil and gas extraction	1,117	30,200	79,842	*15	*4,878	—102,264	38,513
Other mining	299	1,196	350,175	139	31,931	34,374	47,483
Construction	**4,312**	**9,529**	**686,864**	**2,478**	**125,344**	**80,965**	**88,748**
General building contractors	1,313	2,980	344,658	706	39,713	26,998	32,632
Special trade contractors	2,999	6,549	342,206	1,772	85,631	53,966	56,116
Manufacturing	**2,166**	**5,345**	**1,015,350**	**1,266**	**194,239**	**95,845**	**215,835**
Transportation, communication, electric, gas, and sanitary services	**1,030**	**2,435**	**173,363**	**726**	**35,523**	**21,020**	**26,110**
Transportation	720	1,763	144,458	523	30,670	15,367	20,206
Communication, electric, gas, and sanitary services	*310	*672	*28,905	*203	*4,853	*5,653	*5,904
Wholesale and retail trade	**12,036**	**26,889**	**3,641,110**	**7,572**	**271,826**	**205,727**	**223,648**
Wholesale trade	1,846	4,844	1,239,158	1,284	61,204	60,667	63,862
Retail trade	10,190	22,045	2,401,952	6,288	210,622	145,060	159,785
Building materials, paint, hardware, garden supply, and mobile home dealers	594	1,490	157,240	435	11,726	10,737	11,091
General merchandise stores	442	950	84,719	249	7,287	8,703	8,725
Food stores	1,269	2,640	432,050	727	29,809	16,354	18,469
Automotive dealers and service stations	1,728	3,749	745,897	1,126	34,968	29,224	31,907
Apparel and accessory stores	609	1,272	108,979	422	13,040	10,487	11,412
Furniture and home furnishings stores	962	2,033	174,550	527	31,141	9,316	14,002
Eating places	1,698	3,659	268,385	1,435	46,682	21,695	22,991
Drinking places	673	1,346	70,815	515	9,219	8,555	8,742
Liquor stores	*12	*24	*6,867	*12	*206	*649	*649
Other retail stores	2,203	4,882	352,448	840	26,544	29,339	31,798
Finance, insurance, and real estate	**19,507**	**154,259**	**1,821,572**	**1,676**	**92,906**	**37,604**	**388,741**
Finance	3,614	99,050	322,116	*101	*6,921	76,696	178,800
Banking and credit agencies other than banks	*13	*124	*5,882	**	**	*3,857	*4,101
Security, commodity brokers, and services	159	694	116,714	**	**	1,808	3,271
Holding and investment companies	3,442	98,232	199,519	*75	*1,663	71,031	171,429
Insurance agents, brokers, and service	375	1,159	65,753	211	23,559	3,987	25,969
Real estate	15,518	54,050	1,433,703	1,364	62,427	—43,079	183,972
Operators and lessors of buildings	13,464	47,291	1,159,036	1,069	47,019	—57,648	149,552
Lessors, other than buildings	755	3,003	12,349	*5	*3	—953	*3,416
Real estate agents, brokers, and managers	679	1,529	105,038	266	13,765	11,661	14,320
Other real estate	620	2,227	157,280	24	1,639	3,861	16,683
Services	**10,533**	**29,267**	**1,718,741**	**4,915**	**396,315**	**452,152**	**506,013**
Hotels and other lodging places	731	2,055	122,013	321	26,294	3,791	7,897
Motels, motor hotels, and tourist courts	265	866	53,582	*207	*11,889	2,294	*3,867
Other lodging places	466	1,189	68,431	114	14,404	1,497	*4,030
Personal services	1,649	3,522	100,216	877	24,468	15,621	18,446
Business services	1,121	3,095	156,074	346	33,596	12,945	33,343
Automotive repair and services	1,661	3,518	119,887	428	14,430	16,294	17,885
Automobile repair shops	1,296	2,774	82,386	143	8,247	*9,553	*10,963
Automobile parking and other services	*365	*744	*37,500	*285	*6,183	*6,741	*6,922
Miscellaneous repair services	*501	*1,174	*35,998	*172	*2,850	*6,118	*6,118
Amusement and recreation services, including motion pictures	942	3,068	71,242	390	14,788	—9,446	9,828
Medical and health services	638	1,818	160,735	624	27,714	67,447	67,731
Legal services	1,295	5,220	544,182	867	124,633	255,016	255,565
Engineering and architectural services	176	435	77,583	157	22,017	11,971	12,115
Accounting, auditing, and bookkeeping services	400	2,248	208,427	321	96,440	48,265	48,265
Other services	1,419	3,114	122,384	412	9,085	24,131	28,821

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Tennessee							
All industries	**24,621**	**84,689**	**3,821,460**	**11,890**	**365,833**	**348,319**	**520,195**
Agriculture, forestry, and fishing	**3,287**	**7,730**	**229,971**	**1,962**	**11,496**	**10,915**	**28,555**
Farms	3,129	7,398	195,697	1,950	10,819	10,490	27,422
Field crop	1,484	3,640	91,774	878	4,869	3,172	12,068
Fruit, tree nut, and vegetable	*38	*114	*3,436	*38	*269	*—38	*423
Livestock	1,000	2,356	52,477	665	3,248	204	7,416
Dairy and poultry	607	1,288	48,009	*369	*2,432	7,152	7,515
Other farms	—	—	—	*—	—	—	—
Agricultural services, forestry, and fishing	*158	*332	*34,274	*12	*676	*425	*1,113
Mining	**302**	**2,741**	***49,401**	***79**	***4,522**	**4,626**	***6,304**
Oil and gas extraction	*221	*2,486	*5,856	**	**	*2,621	*2,696
Other mining	*81	*255	*43,545	**	**	*2,006	*3,608
Construction	**2,167**	**4,705**	**366,393**	**1,624**	**53,663**	**31,728**	**35,622**
General building contractors	811	1,842	226,565	715	30,445	14,779	17,402
Special trade contractors	1,356	2,863	139,827	909	23,218	16,950	18,221
Manufacturing	**444**	**979**	**194,216**	**371**	**23,119**	**34,564**	**35,711**
Transportation, communication, electric, gas, and sanitary services	**575**	**1,518**	**32,143**	***174**	***3,215**	**2,033**	***3,781**
Transportation	561	1,462	28,546	*174	*3,215	1,443	*3,191
Communication, electric, gas, and sanitary services	*14	*56	*3,596	—	—	*590	*590
Wholesale and retail trade	**5,963**	**14,022**	**1,734,089**	**3,753**	**103,797**	**100,577**	**113,251**
Wholesale trade	961	2,721	571,087	561	19,750	25,666	28,417
Retail trade	4,929	11,155	1,162,993	3,192	84,048	74,924	84,834
Building materials, paint, hardware, garden supply, and mobile home dealers	267	799	123,127	167	7,612	10,471	10,800
General merchandise stores	181	394	59,342	109	3,241	2,216	*3,050
Food stores	908	2,017	292,933	490	15,216	14,130	16,264
Automotive dealers and service stations	796	1,744	264,789	676	13,660	9,406	10,516
Apparel and accessory stores	496	1,065	42,743	423	3,870	2,946	4,168
Furniture and home furnishings stores	489	1,046	82,500	270	7,102	10,646	10,981
Eating places	590	1,466	121,320	514	21,038	8,857	9,969
Drinking places	*14	*42	*9,386	*14	*599	*1,065	*1,065
Liquor stores	*85	*197	*52,571	*85	*2,843	*4,885	*4,885
Other retail stores	1,103	2,385	114,281	444	8,866	10,302	13,135
Finance, insurance, and real estate	**7,385**	**41,327**	**568,224**	**1,346**	**29,518**	**20,710**	**130,808**
Finance	1,083	14,308	66,562	**	**	26,120	33,332
Banking and credit agencies other than banks	**	**	**	—	—	**	**
Security, commodity brokers, and services	**	**	**	**	**	**	**
Holding and investment companies	**	**	**	**	**	**	**
Insurance agents, brokers, and service	*151	*400	*32,193	**	**	*5,335	*5,335
Real estate	6,151	26,619	469,469	1,193	16,076	—10,745	92,140
Operators and lessors of buildings	4,961	22,634	355,841	902	13,264	—19,531	70,441
Lessors, other than buildings	*276	*698	*2,940	*73	*6	*466	*1,585
Real estate agents, brokers, and managers	563	1,910	30,649	*186	*1,122	362	*4,839
Other real estate	351	1,377	80,039	32	1,684	7,958	15,276
Services	**4,498**	**11,667**	**647,023**	**2,581**	**136,502**	**143,165**	**166,163**
Hotels and other lodging places	254	1,046	92,998	254	22,235	—470	7,667
Motels, motor hotels, and tourist courts	176	792	75,158	176	18,014	1,154	6,862
Other lodging places	*78	*254	*17,839	*78	*4,222	*—1,623	*805
Personal services	475	1,044	43,996	*329	*13,339	7,246	*8,122
Business services	712	1,663	76,516	277	13,683	15,238	22,964
Automotive repair and services	746	1,510	42,423	422	5,322	3,660	4,194
Automobile repair shops	643	1,286	29,790	*405	*4,940	3,707	3,962
Automobile parking and other services	*103	*224	*12,632	*17	*382	*—47	*232
Miscellaneous repair services	*246	*506	*16,275	*100	*2,087	*1,766	*1,766
Amusement and recreation services, including motion pictures	*191	*553	*18,445	*46	*3,453	*2,199	*2,477
Medical and health services	471	1,505	188,604	398	44,655	58,374	60,698
Legal services	351	1,147	86,852	351	18,335	42,585	42,597
Engineering and architectural services	*161	*326	*19,563	*88	*3,864	*3,874	*4,134
Accounting, auditing, and bookkeeping services	*275	*681	*33,390	*202	*8,456	*10,490	*10,490
Other services	616	1,686	27,963	114	1,073	—1,798	*1,054

Footnotes at end of table.

Table 4.——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries——Continued

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

State and industry	Number of—		Business receipts[1]	Payroll		Net income (less deficit)	Net income
	Partnerships	Partners		Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Texas							
All industries	**96,920**	**511,712**	**17,455,662**	**37,984**	**1,577,227**	**—413,118**	**2,939,720**
Agriculture, forestry, and fishing	**12,001**	**33,739**	**1,587,711**	**7,174**	**120,668**	**4,249**	**184,224**
Farms	10,750	29,748	1,374,452	6,501	100,003	—3,492	151,332
Fruit, tree nut, and vegetable	3,048	8,362	436,851	1,857	39,814	3,744	58,990
Field crop	574	1,237	96,781	*296	*15,110	—1,010	*7,228
Livestock	6,339	18,462	733,967	3,982	40,003	—9,914	76,874
Dairy and poultry	498	1,081	103,347	328	4,762	3,501	7,174
Other farms	*291	*606	*3,507	*38	*316	*186	*1,066
Agricultural services, forestry, and fishing	1,251	3,991	213,259	673	20,665	7,742	32,892
Mining	**5,206**	**91,164**	**1,585,625**	**685**	**101,936**	**—1,053,451**	**529,613**
Oil and gas extraction	4,916	89,240	1,514,105	580	90,182	—1,037,276	521,553
Other mining	290	1,924	71,519	*105	*11,753	—16,175	*8,060
Construction	**7,002**	**15,824**	**1,641,269**	**4,795**	**171,584**	**182,685**	**203,966**
General building contractors	2,631	6,110	1,080,609	1,365	77,750	98,000	114,686
Special trade contractors	4,371	9,714	560,660	3,430	93,834	84,685	89,280
Manufacturing	**1,377**	**3,363**	**1,457,388**	**775**	**126,569**	**—7,484**	**143,422**
Transportation, communication, electric, gas, and sanitary services	**1,246**	**4,822**	**814,946**	**588**	**41,439**	**—29,694**	**41,920**
Transportation	917	3,941	167,454	369	28,925	5,254	18,000
Communication, electric, gas, and sanitary services	329	881	647,492	219	12,513	—34,948	23,920
Wholesale and retail trade	**13,194**	**31,143**	**3,967,332**	**9,356**	**286,181**	**181,034**	**229,848**
Wholesale trade	2,072	5,318	1,477,118	1,349	62,833	62,288	71,074
Retail trade	10,992	25,421	2,480,663	7,925	222,850	118,144	158,173
Building materials, paint, hardware, garden supply, and mobile home dealers	698	1,657	209,932	615	15,265	16,587	18,158
General merchandise stores	269	566	90,219	269	6,870	5,022	5,292
Food stores	1,139	2,644	368,950	766	25,973	13,936	17,883
Automotive dealers and service stations	1,788	3,967	818,698	1,325	43,951	26,075	33,628
Apparel and accessory stores	1,118	2,722	130,809	780	11,739	7,135	9,638
Furniture and home furnishings stores	657	1,525	124,314	457	9,623	12,649	12,975
Eating places	1,479	3,622	311,076	1,479	73,385	15,276	24,628
Drinking places	*500	*1,083	*30,734	*417	*2,547	*3,469	*4,487
Liquor stores	162	324	53,010	162	2,110	2,059	*2,484
Other retail stores	3,182	7,311	342,922	1,655	31,387	15,937	29,000
Finance, insurance, and real estate	**41,685**	**285,409**	**3,616,125**	**5,402**	**148,820**	**—391,465**	**788,480**
Finance	10,645	131,545	372,770	740	9,852	—332,452	253,034
Banking and credit agencies other than banks	*370	*1,426	*23,466	*205	*3,446	*8,552	*8,703
Security, commodity brokers, and services	*99	*282	*24,422	*85	*3,657	*16,351	*16,351
Holding and investment companies	10,176	129,837	324,882	450	2,749	—357,355	227,980
Insurance agents, brokers, and service	1,447	6,376	234,534	986	35,251	61,497	67,362
Real estate	29,593	147,488	3,008,821	3,676	103,718	—120,510	468,083
Operators and lessors of buildings	20,497	100,988	2,039,969	2,996	84,409	—208,976	274,104
Lessors, other than buildings	4,432	24,878	91,353	77	1,283	22.941	40,604
Real estate agents, brokers, and managers	1,865	11,863	140,.322	250	3,322	—5,849	18,324
Other real estate	2,799	9,759	737,177	353	14,704	71,373	135,051
Services	**15,209**	**46,248**	**2,785,267**	**9,209**	**580,030**	**701,009**	**818,246**
Hotels and other lodging places	1,008	3,407	443,788	682	74,661	11,685	42,160
Motels, motor hotels, and tourist courts	708	2,489	258,022	581	46,714	27,027	32,259
Other lodging places	300	918	185,766	101	27,947	—15,341	9,901
Personal services	2,018	4,491	120,822	1,602	37,207	23,228	25,025
Business services	2,246	8,004	213,319	417	19,068	22,939	54,608
Automotive repair and services	1,924	4,883	228,421	1,190	34,064	25,658	30,069
Automobile repair shops	1,188	2,903	160,676	841	22,294	21,483	23,234
Automobile parking and other services	736	1,980	67,745	349	11,770	4,175	6,835
Miscellaneous repair services	627	1,503	59,994	*374	*9,293	*4,296	*4,988
Amusement and recreation services, including motion pictures	916	2,834	125,061	414	32,152	10,785	21,043
Medical and health services	1,150	4,307	426,218	886	111,839	147,887	162,407
Legal services	2,081	7,152	724,086	1,830	152,220	364,297	370,845
Engineering and architectural services	416	942	97,060	324	18,184	25,372	25,446
Accounting, auditing, and bookkeeping services	636	2,154	219,904	636	72,379	66,113	67,704
Other services	2,187	6,571	126,595	854	18,964	—1,253	13,950

Footnotes at end of table.

Table 4.—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of– Partnerships	Number of– Partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All Other States [2]							
All industries	**474,561**	**2,246,920**	**70,090,178**	**189,292**	**7,043,069**	**5,404,158**	**11,574,721**
Agriculture, forestry, and fishing	**62,994**	**169,789**	**9,468,691**	**39,199**	**513,585**	**876,213**	**1,317,422**
Farms	55,287	150,515	8,525,625	34,928	405,451	775,977	1,171,354
Field crop	23,758	70,224	2,985,190	14,288	198,213	335,054	521,100
Fruit, tree nut, and vegetable	3,401	11,109	440,269	2,176	65,755	42,067	75,754
Livestock	18,544	47,446	3,985,501	11,339	87,764	264,507	404,273
Dairy and poultry	7,923	17,922	1,021,992	6,363	43,138	137,340	159,543
Other farms	1,661	3,814	92,673	762	10,580	-2,990	10,684
Agricultural services, forestry, and fishing	7,707	19,274	943,066	4,271	108,134	100,236	146,068
Mining	**10,431**	**254,586**	**2,807,253**	**2,084**	**205,830**	**-1,226,492**	**727,506**
Oil and gas extraction	9,075	245,888	1,622,327	1,304	52,008	-1,092,525	638,738
Other mining	1,356	8,698	1,184,926	780	153,822	-133,966	88,767
Construction	**34,672**	**76,270**	**6,175,007**	**21,262**	**850,091**	**666,286**	**774,708**
General building contractors	14,588	32,505	4,119,012	7,893	491,064	335,374	406,391
Special trade contractors	19,848	43,293	2,048,943	13,133	357,229	329,831	366,947
Manufacturing	**10,720**	**26,678**	**3,854,075**	**6,818**	**706,959**	**212,072**	**374,055**
Transportation, communication, electric, gas, and sanitary services	**7,662**	**19,127**	**1,186,821**	**3,917**	**172,926**	**-56,508**	**156,546**
Transportation	6,447	14,637	973,358	3,063	124,553	54,657	128,247
Communication, electric, gas, and sanitary services	1,215	4,490	213,463	854	48,373	-111,166	28,299
Wholesale and retail trade	**74,357**	**182,003**	**18,922,445**	**47,123**	**1,312,955**	**981,882**	**1,168,032**
Wholesale trade	8,443	22,441	5,970,637	4,999	238,654	247,550	282,465
Retail trade	65,722	159,178	12,930,587	42,024	1,072,302	731,939	883,167
Building materials, paint, hardware, garden supply, and mobile home dealers	3,686	8,485	1,001,940	2,630	70,461	75,690	88,151
General merchandise stores	1,585	4,305	423,085	949	30,656	22,286	27,298
Food stores	8,033	17,949	2,636,433	5,543	166,704	102,140	123,410
Automotive dealers and service stations	10,414	24,922	3,567,321	6,887	164,896	128,941	150,802
Apparel and accessory stores	4,099	9,704	570,600	2,861	55,827	49,767	60,089
Furniture and home furnishings stores	5,170	11,610	714,102	3,177	68,913	69,043	76,539
Eating places	9,803	30,514	1,601,457	7,812	323,431	99,655	137,230
Drinking places	2,910	6,042	228,446	1,575	35,910	19,274	26,751
Liquor stores	1,464	3,889	340,188	1,086	13,498	15,156	17,996
Other retail stores	18,558	41,758	1,847,016	9,504	142,004	149,988	174,901
Finance, insurance, and real estate	**185,122**	**1,246,286**	**14,234,772**	**21,313**	**556,881**	**329,894**	**2,862,600**
Finance	43,343	595,397	1,722,470	1,723	52,226	337,275	962,869
Banking and credit agencies other than banks	739	7,196	100,580	254	2,233	380	13,312
Security, commodity brokers, and services	398	4,999	358,255	114	29,786	32,893	35,721
Holding and investment companies	42,206	583,202	1,263,635	1,355	20,207	304,002	913,836
Insurance agents, brokers, and service	2,680	9,649	731,154	1,762	73,196	233,587	246,886
Real estate	139,099	641,240	11,781,149	17,828	431,459	-240,967	1,652,846
Operators and lessors of buildings	111,266	520,265	8,714,528	13,724	308,696	-629,209	1,033,213
Lessors, other than buildings	13,341	57,077	335,891	1,589	7,885	90,274	135,822
Real estate agents, brokers, and managers	6,070	24,687	628,772	1,382	49,111	94,449	130,871
Other real estate	8,422	39,211	2,101,958	1,133	65,767	203,519	352,940
Services	**88,505**	**271,985**	**13,441,113**	**47,576**	**2,723,842**	**3,620,887**	**4,193,853**
Hotels and other lodging places	6,717	28,926	1,984,008	3,841	392,019	74,698	228,231
Motels, motor hotels, and tourist courts	3,388	16,816	913,886	2,359	184,462	66,956	116,372
Other lodging places	3,329	12,110	1,070,122	1,482	207,557	7,742	111,859
Personal services	9,827	21,368	480,237	5,738	94,479	91,458	100,281
Business services	13,921	43,520	1,074,396	3,627	132,820	42,079	237,852
Automotive repair and services	8,697	19,243	821,807	4,917	91,980	118,223	139,734
Automobile repair shops	6,589	13,932	662,474	4,058	77,904	119,103	121,635
Automobile parking and other services	2,108	5,311	159,333	859	14,076	-880	18,099
Miscellaneous repair services	2,811	6,032	230,376	1,459	24,921	45,143	49,058
Amusement and recreation services, including motion pictures	4,705	17,072	498,041	1,669	122,622	-24,070	77,106
Medical and health services	7,371	27,443	2,116,492	6,064	478,451	801,186	834,722
Legal services	12,149	42,671	3,577,879	10,801	749,158	1,872,397	1,874,004
Engineering and architectural services	2,527	6,516	794,775	1,708	234,676	163,510	166,221
Accounting, auditing, and bookkeeping services	4,095	12,405	967,741	2,928	321,218	280,330	283,066
Other services	15,685	46,789	895,360	4,824	81,499	155,932	203,578

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

** The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships. However, the data are included in the appropriate totals.

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

[2] Includes data from U.S. territories and foreign countries.

[3] United States totals in this table and in table 5 differ slightly from totals in other tables, due to the use of different weighting factors. Tables 4 and 5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, Total[2] [3]								
All industries	**1,234,799**	**118,910**	**6,117,637**	**214,912,044**	**463,910**	**22,272,361**	**14,418,042**	**33,762,507**
Agriculture, forestry, and fishing	126,304	4,760	377,305	17,797,927	73,204	1,253,978	1,218,422	2,421,129
Mining	23,284	8,160	471,154	6,603,296	3,401	466,213	—2,953,698	1,686,663
Construction	77,819	2,685	177,421	15,984,799	46,898	2,115,553	1,755,131	2,027,565
Manufacturing	28,105	1,389	75,529	10,649,806	16,667	1,648,792	678,335	1,221,708
Transportation, communication, electric, gas and sanitary services	19,498	⁻1,273	54,389	4,414,106	9,384	457,858	370,452	860,656
Wholesale and retail trade	200,437	5,902	478,697	52,990,368	123,697	3,859,434	2,824,353	3,345,250
Wholesale trade	28,901	925	73,717	17,853,796	14,900	740,750	790,213	901,321
Retail trade	170,944	4,977	403,570	35,065,598	108,512	3,115,192	2,029,924	2,438,789
Finance, insurance, and real estate	516,613	82,992	3,694,423	62,875,017	63,912	2,503,133	134,413	9,711,931
Finance	119,591	25,401	1,659,156	18,459,023	4,911	612,489	441,674	3,316,299
Insurance agents, brokers and service	6,674	126	24,969	2,152,456	4,438	243,152	477,195	527,388
Real estate	390,348	57,465	2,010,298	42,263,537	54,563	1,647,492	—784,457	5,868,243
Services	242,641	11,651	788,523	43,596,725	126,747	9,967,401	10,390,711	12,487,606
Medical and health services	19,764	827	75,675	6,947,598	15,781	1,813,349	2,250,108	2,373,981
Legal services	28,982	182	106,623	10,760,826	25,203	2,467,397	5,166,691	5,200,954
Other services	193,895	10,642	606,225	25,888,301	85,763	5,686,655	2,973,912	4,912,671
Alabama								
All industries	**13,076**	**827**	**51,146**	**2,197,968**	**5,511**	**229,339**	**201,062**	**318,130**
Agriculture, forestry, and fishing	1,687	*85	4,353	135,706	829	9,955	1,551	15,485
Mining	79	*5	2,334	85,040	*62	*22,679	—41,958	*2,377
Construction	937	—	2,114	232,757	522	16,745	21,446	21,910
Manufacturing	667	—	1,497	295,748	494	52,737	18,195	27,297
Transportation, communication, electric, gas and sanitary services	*385	—	*865	*28,678	*211	*5,219	*1,870	*2,786
Wholesale and retail trade	2,739	*102	6,234	745,297	1,715	46,133	29,894	36,255
Wholesale trade	194	**	442	256,672	177	11,883	9,263	9,546
Retail trade	2,545	**	5,792	488,625	1,538	34,249	20,631	26,709
Finance, insurance, and real estate	3,643	471	26,131	314,512	350	14,995	36,395	74,172
Finance	761	*39	15,073	45,717	*21	*5,287	31,203	33,101
Insurance agents, brokers and service	*26	—	*52	*8,747	*26	*532	*2,292	*2,292
Real estate	2,856	432	11,006	260,048	303	9,176	2,900	38,778
Services	2,939	*164	7,618	360,230	1,328	60,877	133,669	137,850
Medical and health services	266	—	616	51,011	*167	*7,595	20,626	*20,741
Legal services	206	—	992	110,906	191	17,761	71,561	71,561
Other services	2,467	*164	6,010	198,312	970	35,520	41,481	45,547
Alaska								
All industries	**4,074**	**396**	**14,450**	**642,623**	**1,220**	**127,058**	**71,718**	**103,357**
Agriculture, forestry, and fishing	*272	**	*617	*54,896	*76	*8,018	*7,793	*7,833
Mining	*85	**	*256	*3,923	*82	*802	*—2,835	*315
Construction	251	**	588	180,947	223	73,336	20,635	21,746
Manufacturing	*83	—	*166	*7,308	*83	*475	*2,141	*2,141
Transportation, communication, electric, gas and sanitary services	*155	—	*332	*10,216	*73	*822	*2,428	*2,737
Wholesale and retail trade	715	*14	*1,803	162,304	326	15,980	10,521	12,564
Wholesale trade	*244	**	*554	*19,837	*61	*127	*649	*663
Retail trade	471	**	1,249	142,466	265	15,853	9,872	11,900
Finance, insurance, and real estate	1,826	242	8,537	108,439	143	5,896	4,717	26,246
Finance	454	193	4,370	9,138	*23	*60	1,780	*5,251
Insurance agents, brokers and service	*14	—	*70	*8,301	*14	*1,384	*3,797	*3,797
Real estate	1,358	*49	4,097	91,001	106	4,452	—860	17,198
Services	687	*77	2,151	114,590	214	21,729	26,318	29,775
Medical and health services	*6	—	*39	*7,750	*6	*1,788	*2,024	*2,024
Legal services	*181	—	*484	*20,429	*27	*2,000	*11,925	*11,925
Other services	500	*77	1,628	86,411	181	17,941	12,369	15,826
Arizona								
All industries	**16,260**	**2,156**	**76,992**	**2,353,643**	**6,980**	**256,663**	**68,956**	**314,960**
Agriculture, forestry, and fishing	1,628	*62	4,831	293,724	851	35,889	—6,697	28,026
Mining	*328	*149	*1,314	*139,589	*104	*12,381	*—25,822	*13,342
Construction	817	*33	1,773	262,150	642	30,199	24,925	27,984
Manufacturing	*114	*74	*256	*24,413	*100	*2,851	*1,812	*1,899
Transportation, communication, electric, gas and sanitary services	*242	*3	*496	*19,336	*156	*2,134	*—203	*703
Wholesale and retail trade	2,375	*51	6,107	607,694	1,873	55,433	35,495	43,398
Wholesale trade	278	*12	970	148,208	169	6,238	8,040	9,866
Retail trade	2,023	*39	4,989	448,668	1,704	49,195	26,659	32,736
Finance, insurance, and real estate	6,990	1,496	48,923	568,993	1,154	24,880	—14,620	106,457
Finance	2,104	568	22,279	110,191	*190	*1,001	10,113	30,802
Insurance agents, brokers and service	*11	—	*44	*3,317	—	—	*2,533	*2,533
Real estate	4,875	928	26,600	455,485	964	23,879	—27,265	73,122
Services	3,766	288	13,292	437,744	2,100	92,894	54,065	93,150
Medical and health services	*307	—	*1,354	*16,895	*233	*1,240	*11,831	*12,793
Legal services	291	—	1,199	78,697	291	15,253	40,169	40,169
Other services	3,168	288	10,739	342,152	1,576	76,401	2,065	40,188

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Arkansas								
All industries	**9,723**	**466**	**28,758**	**1,417,220**	**5,176**	**134,449**	**160,569**	**202,369**
Agriculture, forestry, and fishing	1,982	-	4,889	342,866	1,455	27,686	33,037	51,837
Mining	*35	*23	*95	*20,030	**	**	*10,627	*10,627
Construction	974	-	2,057	107,729	771	17,473	17,296	18,613
Manufacturing	*258	-	*538	*54,861	*164	*7,335	*9,298	*9,298
Transportation, communication, electric, gas and sanitary services	*39	-	*79	*27,483	**	**	*1,171	*1,214
Wholesale and retail trade	1,979	*13	4,278	528,750	1,367	35,936	23,456	26,824
Wholesale trade	157	-	340	134,294	67	4,675	4,212	5,028
Retail trade	1,822	*13	3,938	394,455	1,300	31,261	19,244	21,796
Finance, insurance, and real estate	2,742	332	12,618	131,760	434	3,632	8,921	25,455
Finance	530	**	4,102	11,240	*95	*25	5,874	7,449
Insurance agents, brokers and service	*212	**	*624	*11,785	*119	*1,440	*1,818	*1,818
Real estate	2,000	260	7,892	108,735	220	2,168	1,230	16,189
Services	1,616	-	4,008	203,741	946	34,071	56,839	58,501
Medical and health services	*177	-	*553	*50,940	*177	*10,788	*20,376	*20,376
Legal services	*242	-	*540	*39,400	*242	*6,323	*22,642	*22,642
Other services	1,197	-	2,915	113,401	527	16,960	13,822	15,484
California								
All industries	**193,973**	**36,029**	**1,159,273**	**36,192,326**	**66,974**	**3,748,023**	**2,968,200**	**6,049,924**
Agriculture, forestry, and fishing	14,693	1,835	77,417	3,179,002	7,120	395,714	-41,909	334,219
Mining	1,750	743	16,839	507,691	95	14,730	-286,523	113,449
Construction	8,392	771	22,155	2,996,244	4,984	315,565	349,555	396,093
Manufacturing	5,101	412	14,762	1,229,648	2,637	214,090	75,562	136,892
Transportation, communication, electric, gas and sanitary services	2,259	281	7,758	1,051,436	1,402	83,796	469,588	505,453
Wholesale and retail trade	32,442	1,673	82,649	8,574,833	20,231	832,347	442,889	558,069
Wholesale trade	5,242	351	13,095	2,366,052	2,057	116,564	114,020	132,586
Retail trade	27,018	1,322	69,108	6,172,452	18,071	714,787	327,928	423,637
Finance, insurance, and real estate	89,303	27,086	786,822	11,447,972	10,343	324,620	606,136	2,244,692
Finance	23,324	8,791	306,614	2,400,522	709	23,387	167,127	684,267
Insurance agents, brokers and service	426	*13	1,597	132,315	135	18,932	39,164	39,164
Real estate	65,553	18,282	478,611	8,915,135	9,499	282,302	399,844	1,521,261
Services	40,033	3,228	150,871	7,205,500	20,162	1,567,160	1,352,903	1,761,058
Medical and health services	3,291	237	15,054	1,667,163	2,395	488,656	451,669	492,178
Legal services	2,345	*13	8,674	1,149,036	2,111	287,351	501,613	502,452
Other services	34,397	2,978	127,143	4,389,302	15,656	791,154	399,621	766,428
Colorado								
All industries	**23,962**	**2,800**	**297,777**	**3,349,256**	**7,779**	**282,259**	**186,298**	**638,973**
Agriculture, forestry, and fishing	3,079	*138	8,822	433,836	1,669	20,626	9,015	42,524
Mining	1,192	560	147,676	393,934	120	25,728	-70,790	155,776
Construction	1,344	*6	3,053	269,400	877	38,994	34,717	37,577
Manufacturing	*291	*14	*1,281	*75,054	*119	*10,276	*-750	*7,568
Transportation, communication, electric, gas and sanitary services	300	*24	741	*35,585	*142	*3,892	1,852	*2,998
Wholesale and retail trade	3,256	*135	10,821	945,423	2,048	53,866	42,148	54,285
Wholesale trade	271	-	765	384,469	99	8,109	10,375	11,540
Retail trade	2,985	*135	10,056	560,954	1,949	45,757	31,773	42,745
Finance, insurance, and real estate	11,067	1,761	113,308	708,375	1,124	23,883	40,738	187,008
Finance	2,999	559	55,665	116,587	*59	*5,224	2,491	75,947
Insurance agents, brokers and service	*196	-	*636	*4,711	*86	*843	*613	*1,085
Real estate	7,872	1,202	57,007	587,077	979	17,816	37,634	109,976
Services	3,433	*162	12,075	487,650	1,680	104,995	129,367	151,235
Medical and health services	377	-	1,157	96,917	336	18,851	31,013	38,395
Legal services	356	-	1,400	119,401	270	26,683	62,850	62,850
Other services	2,700	*162	9,518	271,333	1,074	59,461	35,503	49,990
Connecticut								
All industries	**17,940**	**1,194**	**71,499**	**2,659,655**	**5,055**	**218,367**	**230,568**	**527,227**
Agriculture, forestry, and fishing	333	*6	709	99,596	*173	*8,071	5,118	*6,465
Mining	137	*93	2,370	*54,133	*3	*4,599	-38,061	*3,042
Construction	1,437	**	3,086	189,508	578	15,084	26,578	28,458
Manufacturing	381	*12	1,065	82,309	217	17,969	768	*6,030
Transportation, communication, electric, gas and sanitary services	377	**	937	27,501	*212	*2,590	-13,837	*2,019
Wholesale and retail trade	1,918	*3	4,117	519,913	949	28,788	31,805	34,376
Wholesale trade	385	*3	893	155,192	160	4,920	6,913	7,557
Retail trade	1,533	-	3,224	364,722	789	23,868	24,892	26,818
Finance, insurance, and real estate	9,554	1,009	49,237	1,114,282	992	50,024	103,027	264,575
Finance	1,797	302	20,238	69,656	*16	*998	19,285	51,218
Insurance agents, brokers and service	*37	-	*302	*343,645	*36	*18,739	*136,532	*136,532
Real estate	7,720	707	28,697	700,982	940	30,287	-52,790	76,824
Services	3,803	62	9,978	572,413	1,931	91,241	115,170	182,262
Medical and health services	89	*1	470	38,763	86	8,341	13,722	16,224
Legal services	508	-	1,719	142,564	496	29,882	72,481	72,481
Other services	3,206	61	7,789	391,087	1,349	53,018	28,967	93,557

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships		Number of partners	Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Total	Limited			Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Delaware								
All industries	**2,030**	***46**	**9,904**	**322,951**	**766**	**26,135**	**-28,268**	**49,241**
Agriculture, forestry, and fishing	385	-	773	47,367	*382	*3,913	5,351	*8,267
Mining	**	-	**	**	**	**	**	**
Construction	*189	-	*461	*25,025	*95	*4,778	*-14,849	*3,682
Manufacturing	**	-	**	**	-	-	**	-
Transportation, communication, electric, gas and sanitary services	*22	-	*62	*12,188	**	**	*-8,365	*383
Wholesale and retail trade	302	-	656	73,711	70	3,829	3,875	3,891
Wholesale trade	*4	-	*13	*23,877	*4	*1,292	*515	*515
Retail trade	298	-	643	49,834	*66	*2,537	3,361	3,376
Finance, insurance, and real estate	730	*42	6,431	56,657	*84	*238	-12,759	13,461
Finance	**	**	**	**	**	**	**	**
Insurance agents, brokers and service	**	-	**	**	-	-	**	**
Real estate	659	*39	2,922	44,890	*77	*213	-20,399	*4,502
Services	395	*4	1,483	85,021	130	13,227	2,292	17,156
Medical and health services	*13	-	*52	*5,508	-	-	*-2	-
Legal services	*20	-	*166	*18,525	*20	*4,011	*10,320	*10,320
Other services	362	*4	1,265	60,988	*110	*9,216	-8,026	*6,837
District of Columbia								
All industries	**4,855**	**1,342**	**42,080**	**1,743,861**	**1,874**	**239,323**	**197,572**	**389,307**
Agriculture, forestry, and fishing	*29	-	*64	*3,002	*6	*858	*-2,562	-
Mining	**	**	**	**	-	-	**	**
Construction	*24	*4	*64	*72,846	*5	*931	*8,543	*8,543
Manufacturing	-	-	-	-	-	-	-	-
Transportation, communication, electric, gas and sanitary services	**	**	**	**	**	**	**	**
Wholesale and retail trade	200	*24	601	81,104	200	8,109	4,226	4,586
Wholesale trade	**	**	**	**	**	**	**	**
Retail trade	**	**	**	**	**	**	**	**
Finance, insurance, and real estate	3,673	1,263	36,160	799,883	986	37,314	-73,325	93,851
Finance	534	314	14,948	30,628	**	**	-12,328	23,935
Insurance agents, brokers and service	*6	-	*12	*16,581	**	**	*2,779	*2,779
Real estate	3,133	949	21,200	752,674	982	36,697	-63,776	67,136
Services	903	31	4,837	741,906	653	189,641	252,285	272,525
Medical and health services	*26	*4	*154	*52,104	*26	*20,359	*9,051	*9,051
Legal services	411	-	2,931	401,709	326	101,065	204,487	204,487
Other services	466	27	1,752	288,092	301	68,216	38,747	58,987
Florida								
All industries	**45,313**	**3,027**	**188,905**	**6,522,516**	**15,225**	**551,716**	**250,429**	**853,319**
Agriculture, forestry, and fishing	4,006	*121	11,366	400,820	1,616	43,814	27,213	71,543
Mining	234	*215	5,121	*30,408	*11	*4,939	-135,134	*4,301
Construction	3,089	221	6,628	504,148	2,209	67,277	38,384	50,254
Manufacturing	529	-	1,196	108,952	190	7,719	10,321	12,483
Transportation, communication, electric, gas and sanitary services	1,008	*15	2,758	122,854	90	13,368	14,040	20,828
Wholesale and retail trade	6,255	139	13,742	1,230,536	3,361	75,072	50,191	73,090
Wholesale trade	770	*26	2,001	308,858	254	9,445	10,282	15,829
Retail trade	5,485	*113	11,741	921,678	3,107	65,627	39,909	57,262
Finance, insurance, and real estate	19,315	2,047	119,767	2,761,281	2,289	78,314	-29,642	275,496
Finance	4,205	752	40,101	1,121,232	130	2,833	11,945	72,168
Insurance agents, brokers and service	*286	-	*1,170	*24,973	*197	*6,587	*5,434	*6,678
Real estate	14,824	1,295	78,496	1,615,076	1,962	68,894	-47,022	196,649
Services	10,877	269	28,327	1,363,517	5,459	261,212	275,057	345,324
Medical and health services	805	*7	2,273	218,061	695	49,288	77,551	81,103
Legal services	855	-	2,904	272,895	855	61,584	118,579	119,297
Other services	9,217	262	23,150	872,561	3,909	150,339	78,926	144,923
Georgia								
All industries	**20,701**	**2,075**	**95,849**	**3,321,327**	**9,461**	**373,254**	**190,509**	**500,280**
Agriculture, forestry, and fishing	2,179	*23	4,889	310,283	1,237	16,471	-6,591	14,805
Mining	*165	*150	*2,068	*9,504	*12	*1,730	*1,304	*1,714
Construction	1,718	-	3,702	258,566	1,145	37,337	26,627	30,452
Manufacturing	435	-	992	135,247	280	18,795	16,772	16,974
Transportation, communication, electric, gas and sanitary services	*270	-	*540	*24,372	*86	*2,861	*441	*1,224
Wholesale and retail trade	4,492	*5	9,855	1,002,889	3,026	70,794	46,103	55,506
Wholesale trade	358	**	803	367,401	259	15,880	13,250	14,585
Retail trade	4,134	**	9,052	635,489	2,767	54,913	32,853	40,920
Finance, insurance, and real estate	7,474	1,694	62,031	730,333	1,309	42,363	-112,628	122,794
Finance	1,657	758	29,825	95,489	*103	*2,666	43,594	69,488
Insurance agents, brokers and service	*30	-	*96	*21,214	*18	*2,844	*10,083	*10,083
Real estate	5,787	936	32,110	613,630	1,188	36,853	-166,305	43,223
Services	3,968	203	11,772	850,132	2,366	182,902	218,481	256,811
Medical and health services	293	*7	901	110,738	279	20,531	55,010	55,586
Legal services	670	-	2,719	256,945	579	55,465	138,222	138,222
Other services	3,005	196	8,152	482,448	1,508	106,906	25,249	63,003

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Hawaii								
All industries	**6,632**	**1,208**	**54,235**	**1,290,580**	**1,670**	**133,958**	**133,290**	**234,560**
Agriculture, forestry, and fishing	*420	*26	*1,074	*44,166	*229	*5,922	*120	*3,325
Mining	*74	—	*148	*187	—	—	*−5,111	—
Construction	126	*4	626	60,580	*95	*1,208	5,439	5,478
Manufacturing	*112	*12	*256	*71,241	*112	*14,796	*24,784	*24,817
Transportation, communication, electric, gas and sanitary services	*121	—	*242	*74,417	*25	*4,106	*2,129	*2,129
Wholesale and retail trade	1,183	*313	3,912	161,153	481	16,042	11,364	15,509
Wholesale trade	*361	*97	*1,016	*33,136	*94	*1,988	*712	*1,646
Retail trade	822	*216	2,896	128,017	387	14,054	10,651	13,862
Finance, insurance, and real estate	3,606	796	42,724	370,795	264	10,555	−6,236	59,381
Finance	1,180	387	24,410	16,001	—	—	−816	9,676
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	2,426	409	18,314	354,794	264	10,555	−5,420	49,705
Services	990	57	5,253	508,041	464	81,330	100,801	123,921
Medical and health services	*115	—	*286	*28,765	*115	*6,629	*14,838	*14,838
Legal services	143	—	769	52,390	59	11,964	23,250	23,250
Other services	732	57	4,198	426,886	290	62,737	62,713	85,833
Idaho								
All industries	**7,141**	**289**	**22,856**	**1,184,211**	**2,896**	**124,885**	**81,057**	**135,043**
Agriculture, forestry, and fishing	1,248	*26	3,480	199,528	836	13,174	11,289	27,869
Mining	*96	—	*368	*23,219	**	**	*−7,818	*1,895
Construction	565	—	1,245	374,147	193	53,087	24,906	25,749
Manufacturing	251	**	623	89,968	180	14,008	5,299	7,096
Transportation, communication, electric, gas and sanitary services	*354	—	*780	*13,696	**	**	*2,346	*2,569
Wholesale and retail trade	1,167	**	3,302	282,669	996	18,120	13,826	16,667
Wholesale trade	245	—	727	108,286	160	3,301	4,814	5,547
Retail trade	922	**	2,575	174,383	836	14,819	9,012	11,119
Finance, insurance, and real estate	2,339	186	10,321	106,192	*143	*5,932	15,135	31,114
Finance	617	*94	3,800	14,369	*17	*481	8,720	11,940
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	1,722	*92	6,521	91,822	*126	*5,451	6,415	19,174
Services	1,121	*10	2,737	94,792	334	17,549	16,074	22,083
Medical and health services	*21	—	*42	*18,746	*21	*8,566	*1,844	*1,844
Legal services	*73	—	*170	*9,680	*3	*862	*5,716	*5,716
Other services	1,027	*10	2,525	66,365	310	8,121	8,513	14,522
Illinois								
All industries	**68,423**	**4,903**	**376,947**	**14,839,432**	**21,588**	**1,596,756**	**1,210,143**	**2,219,276**
Agriculture, forestry, and fishing	6,144	*169	16,999	608,890	2,861	32,024	104,131	133,186
Mining	396	*93	12,180	130,367	*33	*7,990	15,716	*34,407
Construction	3,281	*20	7,869	768,430	1,503	98,449	95,457	106,442
Manufacturing	1,599	*13	7,600	762,421	844	96,696	87,975	91,841
Transportation, communication, electric, gas and sanitary services	1,277	*75	3,715	210,893	603	25,032	−5,734	17,807
Wholesale and retail trade	10,350	323	25,534	3,214,517	5,878	224,858	168,369	197,207
Wholesale trade	2,249	122	5,676	1,376,070	893	51,812	46,408	59,082
Retail trade	8,101	201	19,858	1,838,447	4,985	173,046	121,962	138,125
Finance, insurance, and real estate	33,359	3,334	258,607	5,795,950	3,418	148,286	−11,923	725,196
Finance	7,850	782	112,072	2,736,441	575	33,661	132,713	357,049
Insurance agents, brokers and service	190	*21	472	36,617	*82	*4,526	17,385	*17,835
Real estate	25,319	2,531	146,063	3,022,892	2,761	110,099	−162,021	350,312
Services	12,017	876	44,443	3,347,965	6,448	963,420	756,151	913,190
Medical and health services	874	90	4,821	323,751	851	94,759	79,567	82,741
Legal services	1,640	*14	6,338	739,501	1,551	175,122	364,383	364,589
Other services	9,503	772	33,284	2,284,714	4,046	693,540	312,202	465,860
Indiana								
All industries	**20,441**	**1,114**	**84,721**	**2,939,573**	**9,248**	**318,291**	**377,470**	**541,797**
Agriculture, forestry, and fishing	2,151	*92	4,776	335,397	1,344	18,312	47,866	60,902
Mining	*140	*92	*945	*36,813	*32	*2,696	*−3,146	*7,012
Construction	1,530	*92	3,365	227,407	992	38,666	33,916	35,317
Manufacturing	142	—	370	109,418	142	18,898	14,254	15,247
Transportation, communication, electric, gas and sanitary services	*304	*7	*1,002	*22,220	*28	*5,484	*1,081	*1,772
Wholesale and retail trade	3,750	*11	9,251	876,984	2,759	61,573	65,061	68,833
Wholesale trade	341	*11	808	246,388	295	9,247	11,509	12,998
Retail trade	3,409	—	8,443	630,595	2,464	52,326	53,552	55,836
Finance, insurance, and real estate	7,345	566	50,723	673,777	1,019	37,601	−269	120,890
Finance	1,563	*138	29,839	62,694	*28	*243	13,130	39,031
Insurance agents, brokers and service	*41	—	*145	*15,084	*38	*2,258	*7,120	*7,120
Real estate	5,741	428	20,739	595,999	953	35,099	−20,518	74,739
Services	5,079	254	14,289	657,557	2,932	135,061	218,705	231,823
Medical and health services	412	*116	1,890	172,070	306	30,956	76,500	77,492
Legal services	733	—	2,360	191,132	641	34,338	103,603	103,779
Other services	3,934	138	10,039	294,354	1,985	69,767	38,602	50,552

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Iowa								
All industries	**20,235**	**397**	**70,134**	**3,295,562**	**8,809**	**258,380**	**465,166**	**560,309**
Agriculture, forestry, and fishing	6,652	23	17,106	1,134,958	3,795	15,614	190,587	198,931
Mining	*115	—	*332	*15,840	*29	*3,947	*—5,130	*1,838
Construction	932	*13	1,886	101,226	468	12,641	16,559	17,444
Manufacturing	*120	—	*255	*274,656	*30	*76,727	*—26,264	*9,211
Transportation, communication, electric, gas and sanitary services	175	—	394	28,267	*81	*3,288	2,236	*2,655
Wholesale and retail trade	2,092	*20	5,519	1,039,547	1,685	55,461	47,685	54,265
Wholesale trade	363	*4	1,347	637,983	200	23,620	25,528	26,607
Retail trade	1,729	*16	4,172	401,564	1,485	31,841	22,157	27,659
Finance, insurance, and real estate	6,939	305	34,809	266,333	839	7,788	52,051	83,977
Finance	1,419	*74	15,983	29,151	*7	*534	14,493	21,373
Insurance agents, brokers and service	*147	—	*342	*16,412	*61	*3,569	*4,919	*4,985
Real estate	5,373	231	18,484	220,770	771	3,685	32,639	57,618
Services	3,210	*36	9,833	434,736	1,882	82,913	187,442	191,988
Medical and health services	260	—	950	115,375	260	21,606	62,836	62,836
Legal services	868	—	2,901	146,171	746	28,383	80,750	80,750
Other services	2,082	*36	5,982	173,189	876	32,924	43,856	48,402
Kansas								
All industries	**14,658**	**649**	**65,629**	**2,178,940**	**7,193**	**158,671**	**271,483**	**369,932**
Agriculture, forestry, and fishing	3,798	*6	10,062	699,800	2,376	14,712	74,222	87,275
Mining	479	*124	2,255	114,133	*157	*2,385	12,386	40,906
Construction	959	**	2,042	132,612	667	15,293	16,453	18,714
Manufacturing	*108	**	*402	*18,064	*35	*1,576	*3,221	*3,256
Transportation, communication, electric, gas and sanitary services	*190	—	*380	*37,669	*168	*5,823	*4,504	*5,355
Wholesale and retail trade	2,200	**	4,903	573,232	1,591	33,998	37,722	40,320
Wholesale trade	289	—	636	213,489	272	6,167	7,550	8,907
Retail trade	1,911	**	4,267	359,743	1,319	27,831	30,171	31,413
Finance, insurance, and real estate	4,663	443	39,822	292,040	855	21,882	19,347	66,472
Finance	1,046	*139	27,793	45,772	*79	8	10,320	28,255
Insurance agents, brokers and service	*261	*73	*1,037	*35,426	*166	*12,939	*7,923	*7,923
Real estate	3,356	231	10,992	210,842	610	*8,935	1,104	30,294
Services	2,261	*23	5,763	311,389	1,344	63,002	103,629	107,634
Medical and health services	189	—	593	71,926	189	16,964	28,531	*28,537
Legal services	270	—	855	61,438	197	9,593	37,879	37,879
Other services	1,802	*23	4,315	178,025	958	36,446	37,219	41,219
Kentucky								
All industries	**19,197**	**272**	**52,120**	**2,516,194**	**9,576**	**225,091**	**256,428**	**347,185**
Agriculture, forestry, and fishing	3,051	*21	7,465	200,854	1,666	10,840	21,591	31,549
Mining	533	*17	4,683	244,525	294	25,991	7,736	23,229
Construction	1,483	—	3,028	148,077	929	15,100	22,062	23,536
Manufacturing	409	**	964	85,051	153	12,307	8,275	10,842
Transportation, communication, electric, gas and sanitary services	875	—	1,772	85,354	475	13,025	2,988	6,276
Wholesale and retail trade	4,403	**	10,195	1,149,268	3,347	71,792	56,939	65,841
Wholesale trade	444	—	1,040	323,129	321	12,032	16,271	16,320
Retail trade	3,945	**	9,127	823,310	3,012	59,591	40,409	49,262
Finance, insurance, and real estate	4,782	188	14,680	235,006	576	11,766	24,192	61,239
Finance	518	*8	2,851	9,947	*44	*5,338	—7,206	*3,080
Insurance agents, brokers and service	*276	*3	*722	*36,578	*259	*2,827	*22,958	*22,958
Real estate	3,988	177	11,107	188,481	273	3,602	8,440	35,201
Services	3,661	*3	9,333	368,060	2,136	64,269	112,644	124,673
Medical and health services	*159	—	*388	*33,190	*159	*6,831	*15,738	*16,057
Legal services	582	*3	1,928	127,771	507	23,127	64,584	64,584
Other services	2,920	—	7,017	207,099	1,470	34,311	32,322	44,032
Louisiana								
All industries	**14,151**	**820**	**53,071**	**3,068,419**	**5,856**	**383,637**	**195,323**	**564,767**
Agriculture, forestry, and fishing	1,959	—	5,605	330,053	1,262	26,743	41,719	53,447
Mining	784	169	5,223	196,391	*31	*3,254	—69,655	87,538
Construction	922	*47	2,141	176,832	666	35,263	19,324	20,639
Manufacturing	117	*7	353	248,185	117	48,757	20,007	21,007
Transportation, communication, electric, gas and sanitary services	221	*99	864	69,570	52	10,433	11,465	15,421
Wholesale and retail trade	2,273	*34	5,300	948,564	1,286	76,588	44,574	55,342
Wholesale trade	215	*3	513	193,418	215	11,574	3,510	7,162
Retail trade	2,058	*31	4,787	755,145	1,071	65,014	41,064	48,181
Finance, insurance, and real estate	4,884	387	22,703	314,151	588	12,443	—74,163	70,475
Finance	1,085	*185	9,403	25,272	*111	*664	—90,280	11,053
Insurance agents, brokers and service	*3	—	*6	*4,403	*3	*1,302	*285	*285
Real estate	3,796	202	13,294	284,477	474	10,476	15,832	59,137
Services	2,991	77	10,882	784,674	1,854	170,157	202,052	240,897
Medical and health services	414	*16	1,624	168,954	411	34,010	58,632	61,515
Legal services	467	—	1,619	193,196	385	31,041	90,783	90,783
Other services	2,110	61	7,639	422,523	1,058	105,107	52,637	88,599

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Maine								
All industries	**3,733**	**307**	**13,991**	**413,509**	**1,458**	**48,044**	**70,647**	**83,904**
Agriculture, forestry, and fishing	*211	—	*422	*15,856	*40	*1,079	*728	*1,560
Mining	—	—	—	—	—	—	—	—
Construction	*284	—	*568	*48,516	*284	*4,397	*7,560	*7,847
Manufacturing	*201	*23	*517	*42,461	*23	*7,381	*1,961	*2,432
Transportation, communication, electric, gas and sanitary services	*14	—	*28	*3,878	*14	*166	*—61	—
Wholesale and retail trade	1,000	*86	2,454	111,025	448	7,350	6,175	7,053
Wholesale trade	*219	—	*854	*9,263	*18	*471	*360	*413
Retail trade	781	*86	1,600	101,762	430	6,879	5,815	6,640
Finance, insurance, and real estate	1,051	*198	6,830	44,921	*34	*629	—889	7,932
Finance	502	*109	4,488	14,345	*1	*321	2,012	5,518
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	549	*89	2,342	30,577	*33	*309	—2,901	2,414
Services	972	—	3,172	146,851	615	27,042	55,174	57,080
Medical and health services	*71	—	*228	*23,907	*71	*6,473	*9,750	*9,750
Legal services	304	—	875	75,876	304	16,414	42,416	42,416
Other services	597	—	2,069	47,068	*240	*4,155	3,008	*4,915
Maryland								
All industries	**18,254**	**2,567**	**103,476**	**2,734,763**	**6,283**	**267,259**	**238,963**	**486,313**
Agriculture, forestry, and fishing	950	*5	2,784	100,086	506	6,659	279	8,002
Mining	*17	*15	*258	*12,305	**	**	*—10,330	*649
Construction	1,604	*27	3,457	305,410	1,262	28,643	32,389	43,387
Manufacturing	361	*90	967	61,661	**	**	1,103	*5,210
Transportation, communication, electric, gas and sanitary services	*282	*13	*748	*21,667	*112	*3,166	*4,278	*6,550
Wholesale and retail trade	2,476	*102	5,835	372,347	1,483	39,253	16,429	26,290
Wholesale trade	180	—	469	91,966	180	7,448	5,435	6,294
Retail trade	2,296	*102	5,366	280,381	1,303	31,805	10,994	19,996
Finance, insurance, and real estate	8,874	2,208	79,059	1,290,277	888	57,427	66,638	246,323
Finance	2,181	633	41,754	130,538	*24	*15,462	52,493	82,142
Insurance agents, brokers and service	*98	—	*209	*5,415	*13	*1,145	*3,218	*3,218
Real estate	6,595	1,575	37,096	1,154,323	851	40,820	10,927	160,963
Services	3,690	107	10,368	571,011	1,936	123,617	128,178	149,902
Medical and health services	385	*10	1,327	89,040	193	21,345	23,058	24,047
Legal services	280	*2	1,181	126,707	280	25,756	71,467	71,467
Other services	3,025	95	7,860	355,263	1,463	76,516	33,653	54,388
Massachusetts								
All industries	**17,534**	**2,004**	**81,683**	**2,899,637**	**5,647**	**321,378**	**189,592**	**479,784**
Agriculture, forestry, and fishing	*511	—	*1,022	*49,147	*334	*7,611	*—2,979	*870
Mining	*122	*25	*1,023	*6,406	**	**	*—10,383	*4,843
Construction	558	—	1,138	164,310	227	27,357	6,582	13,393
Manufacturing	790	—	1,612	82,564	*408	*10,393	21,030	21,260
Transportation, communication, electric, gas and sanitary services	*59	—	*160	*38,818	**	**	*—4,283	*1,685
Wholesale and retail trade	3,194	*5	7,261	690,755	1,369	32,744	40,123	42,351
Wholesale trade	587	**	1,331	301,638	261	6,887	16,250	16,286
Retail trade	2,607	**	5,930	389,117	1,108	25,857	23,872	26,064
Finance, insurance, and real estate	7,639	1,471	54,083	1,098,499	909	45,327	—51,366	176,248
Finance	1,935	609	26,666	116,799	*40	*6,215	27,062	62,608
Insurance agents, brokers and service	*40	—	*452	*60,376	*40	*8,213	*4,005	*10,091
Real estate	5,664	862	26,965	921,324	829	30,900	—82,434	103,550
Services	4,661	503	15,384	769,138	2,340	192,417	190,868	219,134
Medical and health services	653	*122	2,819	128,349	461	43,423	20,600	21,777
Legal services	619	—	2,294	255,985	619	70,173	125,458	125,458
Other services	3,389	381	10,271	384,804	1,260	78,821	44,810	71,900
Michigan								
All industries	**42,042**	**3,345**	**197,124**	**6,211,342**	**14,650**	**646,204**	**460,884**	**946,286**
Agriculture, forestry, and fishing	2,115	*99	5,508	325,722	1,667	23,420	39,019	51,184
Mining	516	213	20,690	127,668	*28	*10,513	—30,783	25,683
Construction	3,039	*64	7,434	698,782	2,003	123,675	79,384	93,829
Manufacturing	1,098	*77	2,855	206,580	846	40,193	19,220	24,320
Transportation, communication, electric, gas and sanitary services	885	*26	2,104	144,386	284	8,072	—19,273	12,366
Wholesale and retail trade	7,665	*68	16,694	2,112,450	4,651	164,347	118,337	132,537
Wholesale trade	1,476	*16	3,339	448,084	580	21,463	37,471	37,951
Retail trade	6,189	*52	13,355	1,664,366	4,071	142,884	80,866	94,586
Finance, insurance, and real estate	18,009	2,534	114,200	1,568,974	1,834	69,617	—37,399	267,629
Finance	4,684	543	53,855	119,991	*42	*3,791	61,555	91,565
Insurance agents, brokers and service	*217	—	*465	*45,879	*217	*4,802	*6,941	*6,941
Real estate	13,108	1,991	59,880	1,403,104	1,575	61,025	—105,895	169,123
Services	8,715	264	27,639	1,026,781	3,337	206,367	292,380	338,739
Medical and health services	695	*62	2,939	227,549	590	48,158	97,259	98,111
Legal services	748	—	2,444	230,762	443	47,326	110,958	111,066
Other services	7,272	202	22,256	568,469	2,304	110,883	84,162	129,562

Footnotes at end of table.

Table 5.——Partners, Receipts, and Net Income, by State and Selected Industries——Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Minnesota								
All industries	**23,531**	**1,400**	**113,321**	**3,325,683**	**9,965**	**277,828**	**219,678**	**497,894**
Agriculture, forestry, and fishing	4,038	**	15,217	650,513	2,917	20,425	95,993	112,629
Mining	135	105	5,186	75,179	*4	*1,831	—21,184	30,527
Construction	1,625	—	4,000	377,220	1,075	45,867	48,156	50,069
Manufacturing	472	**	1,322	111,618	324	20,066	4,724	12,216
Transportation, communication, electric, gas and sanitary services	517	**	1,069	77,471	90	4,478	8,027	10,129
Wholesale and retail trade	3,195	*102	9,712	858,994	2,051	55,196	41,324	49,088
Wholesale trade	461	**	1,196	314,482	139	14,140	14,840	15,483
Retail trade	2,734	**	8,516	544,512	1,912	41,056	26,484	33,605
Finance, insurance, and real estate	9,408	1,131	63,505	646,446	890	18,575	—85,013	76,803
Finance	1,976	163	29,899	43,372	*39	*2,084	—52,088	14,713
Insurance agents, brokers and service	*140	—	*404	*14,296	*41	*661	*445	*755
Real estate	7,292	968	33,202	588,777	810	15,829	—33,370	61,336
Services	4,141	58	13,310	528,244	2,614	111,390	127,651	156,434
Medical and health services	663	**	3,435	98,054	635	28,758	23,726	34,293
Legal services	480	**	1,654	124,022	379	26,186	64,579	64,665
Other services	2,998	54	8,221	306,168	1,600	56,447	39,346	57,475
Mississippi								
All industries	**10,174**	**232**	**30,942**	**1,763,115**	**5,175**	**137,970**	**201,251**	**258,720**
Agriculture, forestry, and fishing	2,070	*26	5,406	384,052	1,355	27,281	28,065	50,396
Mining	*78	**	*2,182	*44,059	*19	*2,914	*9,914	*11,951
Construction	341	**	819	46,572	*197	*2,908	4,408	4,784
Manufacturing	240	—	530	111,914	227	15,326	7,354	15,336
Transportation, communication, electric, gas and sanitary services	*187	—	*763	*21,853	*165	*7,751	*3,467	*4,102
Wholesale and retail trade	2,471	*20	5,729	794,100	1,421	35,422	38,629	42,801
Wholesale trade	282	*20	984	319,504	246	5,812	16,387	16,600
Retail trade	2,189	—	4,745	474,596	1,175	29,609	22,241	26,200
Finance, insurance, and real estate	2,624	*127	9,945	139,265	374	3,899	23,131	37,737
Finance	274	*21	3,030	9,579	*65	*285	3,160	5,261
Insurance agents, brokers and service	*166	—	*739	*27,780	*131	*988	*13,881	*13,881
Real estate	2,184	*106	6,176	101,907	178	2,626	6,090	18,595
Services	2,163	*22	5,568	221,301	1,417	42,471	86,284	91,612
Medical and health services	*194	—	*437	*58,695	*194	*11,249	*29,489	*29,792
Legal services	362	—	1,322	94,633	348	18,924	49,060	49,060
Other services	1,607	*22	3,809	67,974	875	12,297	7,734	12,760
Missouri								
All industries	**23,477**	**1,590**	**107,155**	**3,653,679**	**9,303**	**338,334**	**401,506**	**558,853**
Agriculture, forestry, and fishing	4,166	*85	12,121	298,713	1,795	11,172	49,063	56,601
Mining	149	**	1,957	*92,600	*26	*15,276	4,194	*11,945
Construction	1,169	—	2,373	183,709	531	26,590	33,218	33,791
Manufacturing	594	**	1,268	386,376	325	12,394	17,827	18,684
Transportation, communication, electric, gas and sanitary services	1,001	*130	2,463	115,827	571	13,613	10,373	14,540
Wholesale and retail trade	4,584	215	10,742	1,172,773	2,964	73,572	64,354	75,627
Wholesale trade	643	*3	1,531	359,449	268	11,353	15,321	17,348
Retail trade	3,941	212	9,211	813,325	2,696	62,219	49,033	58,279
Finance, insurance, and real estate	7,799	999	61,670	644,952	966	40,779	25,448	124,725
Finance	1,530	*178	38,532	82,916	*2	*13,462	26,579	36,416
Insurance agents, brokers and service	*287	—	*600	*43,882	*275	*7,384	*9,900	*9,900
Real estate	5,982	821	22,538	518,155	689	19,933	—11,030	78,409
Services	4,015	73	14,561	758,730	2,125	144,937	197,031	222,940
Medical and health services	109	*8	483	68,266	94	11,764	36,225	36,225
Legal services	493	*12	2,211	195,707	323	36,165	113,297	113,297
Other services	3,413	53	11,867	494,757	1,708	97,008	47,508	73,417
Montana								
All industries	**6,977**	**368**	**23,049**	**625,014**	**3,188**	**60,350**	**114,659**	**144,432**
Agriculture, forestry, and fishing	1,712	*117	4,061	118,780	1,104	4,193	26,462	35,163
Mining	*117	*111	*1,013	*18,055	*6	*566	*—1,924	*1,122
Construction	*588	—	*1,303	*43,766	*254	*3,982	*989	*5,483
Manufacturing	*152	*17	*363	*17,171	*152	*2,679	*1,247	*1,352
Transportation, communication, electric, gas and sanitary services	*114	—	*228	*5,246	*3	*101	*1,060	*1,060
Wholesale and retail trade	743	*31	1,604	186,474	607	15,961	9,849	13,028
Wholesale trade	*29	—	*83	*14,093	*28	*504	*—420	*194
Retail trade	714	*31	1,521	172,381	579	15,457	10,269	12,834
Finance, insurance, and real estate	2,192	92	11,199	97,210	246	3,509	23,446	31,852
Finance	268	*30	4,849	38,482	*15	*21	17,107	19,013
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	1,924	*62	6,350	58,728	231	3,488	6,339	12,839
Services	1,359	—	3,278	138,313	816	29,358	53,529	55,372
Medical and health services	*83	—	*226	*11,687	*9	*4,690	*3,300	*3,300
Legal services	341	—	948	85,029	341	17,589	45,618	45,618
Other services	935	—	2,104	41,597	466	7,080	4,611	6,453

Footnotes at end of table.

Table 5.——Partners, Receipts, and Net Income, by State and Selected Industries——Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Nebraska								
All industries	**11,626**	**773**	**45,015**	**2,126,442**	**5,468**	**151,307**	**248,000**	**305,302**
Agriculture, forestry, and fishing	3,605	*186	9,235	838,491	2,024	22,025	79,843	103,724
Mining	**	**	**	**	**	**	**	**
Construction	832	—	1,759	139,781	657	23,806	22,168	23,836
Manufacturing	**	—	**	**	**	**	**	**
Transportation, communication, electric, gas and sanitary services	176	—	*356	*13,794	*21	*957	*1,122	*1,383
Wholesale and retail trade	1,289	**	2,884	591,708	1,118	29,672	25,044	27,541
Wholesale trade	150	**	338	252,173	149	7,905	6,458	6,773
Retail trade	1,139	**	2,546	339,535	969	21,766	18,586	20,768
Finance, insurance, and real estate	4,219	507	26,626	186,252	482	13,437	19,155	44,368
Finance	1,055	*321	13,120	27,272	*16	*181	16,208	19,386
Insurance agents, brokers and service	*96	—	*217	*13,820	*96	*2,593	*3,069	*3,069
Real estate	3,068	*186	13,289	145,160	370	10,663	—122	21,913
Services	1,480	**	3,885	233,049	1,141	44,053	86,412	90,192
Medical and health services	304	—	731	82,431	304	16,159	43,998	44,045
Legal services	*177	—	*556	*58,317	*177	*12,556	*30,134	*30,180
Other services	999	**	2,598	92,301	660	15,337	12,281	15,967
Nevada								
All industries	**6,013**	**956**	**27,904**	**796,763**	**1,568**	**100,311**	**45,745**	**131,519**
Agriculture, forestry, and fishing	470	*47	1,592	36,230	*149	*2,299	—6,811	*5,613
Mining	*138	*23	*2,683	*7,306	—	—	*—20,876	—
Construction	191	*3	540	102,426	63	12,972	10,085	11,250
Manufacturing	*5	*3	*37	*21,328	*5	*2,790	*240	*532
Transportation, communication, electric, gas and sanitary services	*70	*8	*290	*11,637	*25	*656	*—5,496	*2,037
Wholesale and retail trade	891	—	1,834	187,446	479	18,478	12,099	13,672
Wholesale trade	*19	—	*38	*23,786	*19	*1,066	*222	*251
Retail trade	872	—	1,796	163,661	460	17,412	11,877	13,421
Finance, insurance, and real estate	2,715	626	16,786	170,804	187	3,834	16,095	44,102
Finance	849	324	8,846	15,021	*31	*142	5,288	9,604
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	1,866	302	7,940	155,783	156	3,692	10,807	34,499
Services	1,533	246	4,142	259,586	660	59,281	40,409	54,312
Medical and health services	*32	**	*99	*39,128	*32	*14,514	*7,750	*7,750
Legal services	*147	—	*309	*15,228	*147	*2,300	*7,593	*7,593
Other services	1,354	**	3,734	205,231	481	42,467	25,066	38,968
New Hampshire								
All industries	**3,573**	***102**	**9,338**	**343,177**	**1,419**	**45,159**	**33,538**	**47,857**
Agriculture, forestry, and fishing	391	*57	1,343	42,909	*334	*5,699	*—2,078	*791
Mining	—	—	—	—	—	—	—	—
Construction	587	—	1,189	56,846	*467	*12,256	7,756	*7,910
Manufacturing	*50	—	*115	*32,394	*50	*4,819	*2,401	*2,766
Transportation, communication, electric, gas and sanitary services	—	—	—	—	—	—	—	—
Wholesale and retail trade	673	*17	1,398	109,605	358	9,483	7,312	7,897
Wholesale trade	**	—	**	**	**	**	**	—
Retail trade	**	**	**	**	**	**	**	**
Finance, insurance, and real estate	1,227	—	3,643	50,623	*105	*3,281	3,107	9,276
Finance	*36	—	*559	*996	—	—	*927	*972
Insurance agents, brokers and service	*85	—	*170	*1,409	—	—	*—217	—
Real estate	1,106	—	2,914	48,217	*105	*3,281	2,397	*8,304
Services	645	*28	1,650	50,800	*105	*9,620	15,039	*19,217
Medical and health services	*14	—	*28	*5,080	—	—	*4,046	*4,046
Legal services	*45	—	*195	*23,066	*45	*4,763	*11,825	*11,825
Other services	586	*28	1,427	22,655	*60	*4,858	—832	*3,346
New Jersey								
All industries	**38,057**	**2,020**	**147,195**	**5,773,974**	**10,843**	**484,706**	**369,578**	**809,787**
Agriculture, forestry, and fishing	940	—	2,741	30,175	*130	*1,256	6,420	6,837
Mining	74	*67	1,643	*183,647	**	**	—9,714	*59,438
Construction	1,489	*56	3,325	308,190	855	43,139	35,748	43,848
Manufacturing	721	*14	1,672	410,725	622	53,425	47,504	59,585
Transportation, communication, electric, gas and sanitary services	474	*5	1,214	50,591	**	**	3,350	*6,175
Wholesale and retail trade	5,155	*26	11,155	1,127,387	2,909	84,932	99,799	108,082
Wholesale trade	816	*6	1,946	328,710	333	23,645	43,717	45,935
Retail trade	4,339	*20	9,209	798,677	2,576	61,286	56,082	62,147
Finance, insurance, and real estate	20,310	1,747	102,568	2,703,063	1,830	84,286	—37,840	253,440
Finance	3,930	534	27,311	762,596	69	3,412	—27,869	51,242
Insurance agents, brokers and service	*132	—	*1,589	*521,308	*36	*37,839	*18,588	*25,940
Real estate	16,248	1,213	73,668	1,419,160	1,725	43,035	—28,559	176,258
Services	8,894	105	22,877	960,195	4,257	209,638	224,313	272,381
Medical and health services	709	**	1,734	109,001	419	28,809	41,095	43,353
Legal services	1,251	**	3,508	255,916	1,249	52,879	101,047	101,472
Other services	6,934	88	17,635	595,278	2,589	127,950	82,171	127,556

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New Mexico								
All industries	**7,539**	**802**	**26,176**	**1,138,068**	**3,578**	**112,735**	**87,266**	**152,475**
Agriculture, forestry, and fishing	855	*36	2,468	136,617	430	17,836	7,382	23,233
Mining	244	*145	1,243	236,480	*64	*10,288	27,130	34,208
Construction	398	*6	842	92,813	392	16,437	3,115	5,109
Manufacturing	*138	—	*396	*35,887	*138	*6,773	*5,701	*7,382
Transportation, communication, electric, gas and sanitary services	*33	—	*72	*12,187	*33	*2,157	*2,288	*2,288
Wholesale and retail trade	1,187	*133	2,806	308,267	782	21,597	10,926	13,522
Wholesale trade	50	*16	176	91,293	50	4,144	2,639	*3,284
Retail trade	1,137	*117	2,630	216,974	732	17,452	8,287	10,238
Finance, insurance, and real estate	2,803	436	13,447	142,372	530	3,867	967	24,746
Finance	**	**	**	**	**	**	**	**
Insurance agents, brokers and service	**	—	**	**	**	**	**	**
Real estate	1,955	403	8,959	120,744	319	2,376	—13,045	10,313
Services	1,881	*46	4,902	173,446	1,209	33,780	29,756	41,987
Medical and health services	*119	—	*256	*18,165	*119	*3,398	*5,986	*5,986
Legal services	*233	—	*614	*22,044	*134	*3,853	*14,375	*14,375
Other services	1,529	*46	4,032	133,236	956	26,528	9,396	21,626
New York								
All industries	**86,569**	**7,123**	**443,945**	**27,001,487**	**29,434**	**3,227,270**	**1,449,497**	**3,515,899**
Agriculture, forestry, and fishing	4,484	*148	11,199	403,578	3,113	33,255	12,927	45,851
Mining	930	539	12,206	192,069	*10	*22,282	—36,157	34,144
Construction	3,040	*15	7,185	753,034	935	84,656	44,849	66,773
Manufacturing	2,149	62	5,437	533,945	958	108,518	40,292	55,325
Transportation, communication, electric, gas and sanitary services	1,110	56	3,693	281,846	388	34,717	—50,707	38,330
Wholesale and retail trade	12,633	316	27,489	3,122,623	5,059	163,491	185,179	207,948
Wholesale trade	2,419	*12	5,697	1,702,576	919	61,950	60,750	74,197
Retail trade	10,199	304	21,762	1,416,181	4,140	101,540	124,138	153,459
Finance, insurance, and real estate	40,844	4,488	289,986	14,598,201	9,009	769,178	—239,257	1,113,659
Finance	8,597	934	121,028	8,402,501	594	421,157	—140,278	400,204
Insurance agents, brokers and service	155	—	623	179,295	*153	*14,207	39,668	39,668
Real estate	32,092	3,554	168,335	6,016,406	8,262	333,814	—138,647	673,786
Services	21,379	1,499	86,750	7,116,192	9,962	2,011,173	1,492,371	1,953,870
Medical and health services	2,391	*57	8,834	1,039,551	1,723	353,620	204,157	223,323
Legal services	3,099	*110	14,568	2,076,430	2,420	568,739	866,789	888,955
Other services	15,889	1,332	63,348	4,000,211	5,819	1,088,814	421,425	841,592
North Carolina								
All industries	**24,389**	**1,243**	**87,897**	**3,098,170**	**11,686**	**425,938**	**391,915**	**488,696**
Agriculture, forestry, and fishing	2,815	*26	6,440	265,418	2,106	33,796	18,889	34,779
Mining	*3	*3	*42	*7,918	*3	*1,909	*2,782	*2,782
Construction	2,542	—	5,214	220,675	1,907	39,552	29,551	33,070
Manufacturing	333	*18	881	280,598	333	152,841	22,592	22,850
Transportation, communication, electric, gas and sanitary services	416	*6	1,034	46,157	414	6,074	11,116	11,694
Wholesale and retail trade	6,376	*93	14,539	1,207,526	3,920	80,762	67,490	82,375
Wholesale trade	604	**	1,671	375,397	469	24,170	26,005	27,239
Retail trade	5,772	**	12,868	832,129	3,451	56,591	41,485	55,137
Finance, insurance, and real estate	7,864	871	48,540	528,166	762	20,572	75,943	123,476
Finance	743	200	22,837	168,096	*48	*423	35,911	38,325
Insurance agents, brokers and service	*91	—	*611	*5,230	*3	*508	*3,127	*3,154
Real estate	7,030	671	25,092	354,840	711	19,642	36,905	81,997
Services	4,040	226	11,207	541,713	2,241	90,431	163,552	177,669
Medical and health services	291	**	1,211	118,365	277	12,191	54,372	54,372
Legal services	585	—	1,915	116,881	497	21,013	68,624	68,637
Other services	3,164	**	8,081	306,467	1,467	57,227	40,556	54,660
North Dakota								
All industries	**5,216**	**100**	**19,240**	**685,084**	**2,279**	**49,852**	**84,557**	**118,441**
Agriculture, forestry, and fishing	1,493	*87	4,272	248,649	892	13,704	41,062	51,676
Mining	*3	**	*18	*2,653	*3	*141	*1,796	*1,796
Construction	568	—	1,152	74,312	*453	*7,818	9,002	*9,002
Manufacturing	*81	—	*243	*1,317	—	—	*—150	—
Transportation, communication, electric, gas and sanitary services	*114	—	*228	*6,129	*114	*807	*1,404	*1,857
Wholesale and retail trade	555	—	1,278	152,615	426	8,438	6,111	6,999
Wholesale trade	*180	—	*441	*51,535	*99	*790	*1,080	*1,080
Retail trade	375	—	837	101,080	327	7,648	5,031	5,919
Finance, insurance, and real estate	2,080	**	10,920	123,785	195	2,684	8,263	29,432
Finance	*290	—	*3,772	*1,862	—	—	*1,760	*1,770
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	1,790	**	7,148	121,923	195	2,684	6,503	27,662
Services	322	*9	1,129	75,624	196	16,260	17,069	17,679
Medical and health services	*19	—	*115	*23,256	*19	*5,993	*8,072	*8,072
Legal services	*16	—	*48	*5,360	*16	*430	*3,193	*3,193
Other services	287	*9	966	47,007	*161	*9,837	5,804	6,414

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ohio								
All industries	**45,116**	**4,017**	**205,383**	**7,275,924**	**17,225**	**828,073**	**540,183**	**1,147,208**
Agriculture, forestry, and fishing	3,559	*43	10,332	292,827	1,980	12,145	54,045	65,649
Mining	1,575	366	17,618	420,234	150	35,210	−130,248	45,152
Construction	2,919	*238	7,057	416,759	1,582	79,517	56,328	67,723
Manufacturing	1,030	*161	3,012	245,467	593	27,177	13,613	21,332
Transportation, communication, electric, gas and sanitary services	397	*25	1,240	182,408	289	11,531	10,442	13,804
Wholesale and retail trade	7,561	236	17,529	2,290,399	5,055	133,689	114,853	133,570
Wholesale trade	1,265	**	3,497	1,092,207	849	36,948	41,317	44,992
Retail trade	6,296	**	14,032	1,198,193	4,206	96,741	73,536	88,579
Finance, insurance, and real estate	19,156	2,601	120,768	1,709,819	2,158	79,962	−24,956	292,781
Finance	3,566	988	59,679	190,723	93	28,563	45,540	86,834
Insurance agents, brokers and service	257	—	628	68,257	*177	*8,640	18,506	18,506
Real estate	15,333	1,613	60,461	1,450,840	1,888	42,759	−89,002	187,441
Services	8,919	347	27,827	1,718,011	5,418	448,842	446,107	507,196
Medical and health services	555	*9	1,673	119,399	457	24,150	56,180	58,309
Legal services	1,272	—	4,707	459,502	1,182	104,084	213,905	214,815
Other services	7,092	338	21,447	1,139,110	3,779	320,608	176,022	234,072
Oklahoma								
All industries	**17,997**	**2,308**	**98,466**	**3,496,326**	**7,310**	**231,838**	**−112,975**	**585,459**
Agriculture, forestry, and fishing	2,163	*16	5,731	711,318	1,602	7,467	26,150	45,081
Mining	2,025	695	21,793	511,369	184	16,614	−300,838	207,641
Construction	866	*15	1,998	181,992	521	33,980	25,478	28,340
Manufacturing	550	*167	1,523	225,142	468	25,826	−2,731	15,955
Transportation, communication, electric, gas and sanitary services	329	*5	737	54,383	81	2,976	−5,549	*1,902
Wholesale and retail trade	3,313	480	8,609	1,033,385	2,305	69,472	61,355	66,671
Wholesale trade	287	*6	633	311,116	187	8,320	7,682	8,067
Retail trade	3,026	474	7,976	722,269	2,118	61,152	53,674	58,604
Finance, insurance, and real estate	5,594	805	47,500	393,084	496	12,250	−33,320	94,840
Finance	1,641	336	33,280	75,444	*30	*202	9,792	61,292
Insurance agents, brokers and service	*109	—	*722	*17,767	*109	*2,701	*3,610	*5,500
Real estate	3,844	469	13,498	299,873	357	9,347	−46,722	28,048
Services	3,157	*125	10,575	385,653	1,653	63,253	116,482	125,029
Medical and health services	301	—	1,133	75,270	218	14,560	33,540	33,551
Legal services	715	—	1,750	81,205	622	8,424	46,015	46,261
Other services	2,141	*125	7,692	229,179	813	40,269	36,927	45,217
Oregon								
All industries	**20,730**	**1,041**	**64,023**	**3,030,896**	**8,970**	**346,484**	**294,193**	**472,536**
Agriculture, forestry, and fishing	2,204	*96	5,793	367,461	1,580	39,242	4,711	43,152
Mining	*126	**	*334	*37,691	—	—	*2,437	*3,287
Construction	2,280	*195	5,312	332,271	1,124	34,855	51,944	53,716
Manufacturing	891	**	2,113	463,563	594	64,326	25,463	35,296
Transportation, communication, electric, gas and sanitary services	301	*16	885	78,377	*174	*7,332	−44,675	*13,950
Wholesale and retail trade	3,182	*121	7,584	753,179	2,097	59,476	44,762	50,570
Wholesale trade	303	*6	708	241,867	201	10,116	16,594	18,014
Retail trade	2,879	*115	6,876	511,312	1,896	49,359	28,168	32,556
Finance, insurance, and real estate	7,795	509	30,250	353,736	917	11,159	12,633	69,132
Finance	1,958	*203	11,092	39,147	*120	*1,532	9,395	17,290
Insurance agents, brokers and service	*126	—	*280	*20,055	*29	*2,548	*6,833	*6,833
Real estate	5,711	306	18,878	294,534	768	7,079	−3,595	45,008
Services	3,951	*100	11,752	644,619	2,484	130,094	196,917	203,434
Medical and health services	228	—	950	139,387	228	37,120	46,038	46,369
Legal services	460	—	1,893	152,460	460	34,750	79,025	79,025
Other services	3,263	*100	8,909	352,772	1,796	58,225	71,854	78,040
Pennsylvania								
All industries	**54,585**	**3,143**	**267,819**	**9,813,165**	**20,793**	**1,173,607**	**860,283**	**1,585,241**
Agriculture, forestry, and fishing	3,585	*5	8,699	326,147	2,006	20,646	34,860	50,149
Mining	1,416	532	31,396	430,017	154	36,809	−67,891	85,996
Construction	4,312	*7	9,529	686,864	2,478	125,344	80,965	88,748
Manufacturing	2,166	*179	5,345	1,015,350	1,266	194,239	95,845	215,835
Transportation, communication, electric, gas and sanitary services	1,030	*10	2,435	173,363	726	35,523	21,020	26,110
Wholesale and retail trade	12,036	59	26,889	3,641,110	7,572	271,826	205,727	223,648
Wholesale trade	1,846	*34	4,844	1,239,158	1,284	61,204	60,667	63,862
Retail trade	10,190	*25	22,045	2,401,952	6,288	210,622	145,060	159,785
Finance, insurance, and real estate	19,507	1,944	154,259	1,821,572	1,676	92,906	37,604	388,741
Finance	3,614	393	99,050	322,116	*101	*6,921	76,696	178,800
Insurance agents, brokers and service	375	—	1,159	65,753	211	23,559	3,987	25,969
Real estate	15,518	1,551	54,050	1,433,703	1,364	62,427	−43,079	183,972
Services	10,533	407	29,267	1,718,741	4,915	396,315	452,152	506,013
Medical and health services	638	*10	1,818	160,735	624	27,714	67,447	67,731
Legal services	1,295	—	5,220	544,182	867	124,633	255,016	255,565
Other services	8,600	397	22,229	1,013,824	3,424	243,968	129,689	182,717

Footnotes at end of table.

Table 5.——Partners, Receipts, and Net Income, by State and Selected Industries——Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Rhode Island								
All industries	**3,152**	**186**	**12,801**	**310,617**	**1,073**	**38,046**	**28,718**	**55,721**
Agriculture, forestry, and fishing	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—
Construction	*209	—	*507	*18,678	*120	*2,020	*2,275	*2,275
Manufacturing	*267	—	*623	*4,424	*267	*1,216	*1,254	*1,664
Transportation, communication, electric, gas and sanitary services	—	—	—	—	—	—	—	—
Wholesale and retail trade	770	—	1,837	115,048	298	9,687	4,797	5,837
Wholesale trade	*52	—	*116	*50,609	*37	*4,623	*1,386	*1,441
Retail trade	718	—	1,721	64,439	261	5,064	3,410	4,395
Finance, insurance, and real estate	1,181	169	8,104	86,664	144	3,897	—1,586	17,713
Finance	207	—	3,724	17,630	*16	*1,222	12,165	*14,787
Insurance agents, brokers and service	*3	—	*912	*12,062	*3	*1,033	*—2,832	—
Real estate	971	160	3,468	56,972	*125	*1,641	—10,919	*2,926
Services	725	*17	1,730	85,803	244	21,226	21,978	28,232
Medical and health services	*108	*17	*348	*15,884	*14	*6,974	*—2,966	*610
Legal services	*33	—	*176	*24,814	*33	*6,929	*10,130	*10,130
Other services	584	—	1,206	45,106	*197	*7,323	14,813	*17,493
South Carolina								
All industries	**11,856**	**1,090**	**50,655**	**1,602,527**	**5,379**	**156,452**	**137,162**	**246,679**
Agriculture, forestry, and fishing	1,424	—	3,114	174,125	1,139	15,885	24,490	30,474
Mining	*35	**	*104	*20,184	*4	*729	*740	*3,034
Construction	1,076	*15	2,288	128,573	586	20,685	7,112	15,323
Manufacturing	347	**	813	127,098	158	20,703	—14,243	13,078
Transportation, communication, electric, gas and sanitary services	*7	—	*58	*13,472	*4	*1,171	*4,514	*4,572
Wholesale and retail trade	2,832	*16	6,542	537,904	1,766	40,154	30,028	35,180
Wholesale trade	139	—	327	118,622	106	4,188	3,725	3,766
Retail trade	2,693	*16	6,215	419,282	1,660	35,966	26,304	31,414
Finance, insurance, and real estate	4,251	1,043	32,202	339,381	846	19,375	—707	54,527
Finance	651	*182	10,184	16,745	—	—	11,634	14,199
Insurance agents, brokers and service	*219	—	*438	*20,089	*219	*1,390	*—341	*1,058
Real estate	3,381	861	21,580	302,547	627	17,985	—12,000	39,270
Services	1,884	*13	5,534	261,789	876	37,750	85,229	90,492
Medical and health services	*99	—	*360	*29,217	*83	*6,438	*25,258	*25,258
Legal services	*240	—	*874	*53,994	*145	*7,358	*29,420	*29,420
Other services	1,545	*13	4,300	178,579	648	23,954	30,551	35,813
South Dakota								
All industries	**4,945**	**399**	**17,392**	**599,953**	**2,298**	**40,902**	**62,142**	**85,284**
Agriculture, forestry, and fishing	1,482	*80	3,205	198,364	956	2,623	22,696	23,980
Mining	*161	*80	*3,362	*11,304	—	—	*—960	—
Construction	332	—	912	54,477	169	7,423	4,755	5,035
Manufacturing	*23	—	*50	*15,231	*23	*3,049	*802	*1,911
Transportation, communication, electric, gas and sanitary services	*131	—	*312	*27,829	*128	*4,254	*—431	*1,599
Wholesale and retail trade	514	*81	1,067	132,844	413	7,937	4,705	6,148
Wholesale trade	78	—	172	57,060	67	1,184	2,521	2,521
Retail trade	436	*81	895	75,785	346	6,753	2,184	3,627
Finance, insurance, and real estate	1,544	*158	6,508	78,872	*277	*899	3,482	17,569
Finance	*129	—	*594	*2,873	—	—	*2,003	*2,003
Insurance agents, brokers and service	*80	—	*160	*5,472	*80	*472	*2,057	*2,057
Real estate	1,335	*158	5,754	70,527	*197	*427	—578	13,509
Services	758	—	1,976	81,032	332	14,718	27,094	29,043
Medical and health services	*31	—	*147	*20,350	*31	*4,284	*11,006	*11,006
Legal services	*115	—	*378	*27,073	*115	*2,595	*14,498	*14,498
Other services	612	—	1,451	33,609	186	7,840	1,590	3,539
Tennessee								
All industries	**24,621**	**1,204**	**84,689**	**3,821,460**	**11,890**	**365,833**	**348,319**	**520,195**
Agriculture, forestry, and fishing	3,287	—	7,730	229,971	1,962	11,496	10,915	28,555
Mining	302	*147	2,741	*49,401	*79	*4,522	4,626	*6,304
Construction	2,167	**	4,705	366,393	1,624	53,663	31,728	35,622
Manufacturing	444	**	979	194,216	371	23,119	34,564	35,711
Transportation, communication, electric, gas and sanitary services	575	*73	1,518	32,143	*174	*3,215	2,033	*3,781
Wholesale and retail trade	5,963	*19	14,022	1,734,089	3,753	103,797	100,577	113,251
Wholesale trade	961	**	2,721	571,087	561	19,750	25,666	28,417
Retail trade	4,929	**	11,155	1,162,993	3,192	84,048	74,924	84,834
Finance, insurance, and real estate	7,385	892	41,327	568,224	1,346	29,518	20,710	130,808
Finance	1,083	*86	14,308	66,562	**	**	26,120	33,332
Insurance agents, brokers and service	*151	—	*400	*32,193	**	**	*5,335	*5,335
Real estate	6,151	806	26,619	469,469	1,193	16,076	—10,745	92,140
Services	4,498	68	11,667	647,023	2,581	136,502	143,165	166,163
Medical and health services	471	*18	1,505	188,604	398	44,655	58,374	60,698
Legal services	351	—	1,147	86,852	351	18,335	42,585	42,597
Other services	3,676	50	9,015	371,568	1,832	73,513	42,205	62,868

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships: Total	Number of partnerships: Limited	Number of partners	Business receipts [1]	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Texas								
All industries	**96,920**	**10,705**	**511,712**	**17,455,662**	**37,984**	**1,577,227**	**–413,118**	**2,939,720**
Agriculture, forestry, and fishing	12,001	618	33,739	1,587,711	7,174	120,668	4,249	184,224
Mining	5,206	1,638	91,164	1,585,625	685	101,936	–1,053,451	529,613
Construction	7,002	516	15,824	1,641,269	4,795	171,584	182,685	203,966
Manufacturing	1,377	*10	3,363	1,457,388	775	126,569	–7,484	143,422
Transportation, communication, electric, gas and sanitary services	1,246	130	4,822	814,946	588	41,439	–29,694	41,920
Wholesale and retail trade	13,194	266	31,143	3,967,332	9,356	286,181	181,034	229,848
Wholesale trade	2,072	112	5,318	1,477,118	1,349	62,833	62,288	71,074
Retail trade	10,992	154	25,421	2,480,663	7,925	222,850	118,144	158,173
Finance, insurance, and real estate	41,685	6,918	285,409	3,616,125	5,402	148,820	–391,465	788,480
Finance	10,645	2,274	131,545	372,770	740	9,852	–332,452	253,034
Insurance agents, brokers and service	1,447	*14	6,376	234,534	986	35,251	61,497	67,362
Real estate	29,593	4,630	147,488	3,008,821	3,676	103,718	–120,510	468,083
Services	15,209	609	46,248	2,785,267	9,209	580,030	701,009	818,246
Medical and health services	1,150	*24	4,307	426,218	886	111,839	147,887	162,407
Legal services	2,081	*12	7,152	724,086	1,830	152,220	364,297	370,845
Other services	11,978	573	34,789	1,634,964	6,493	315,971	188,825	284,994
Utah								
All industries	**10,774**	**2,182**	**83,608**	**1,564,004**	**3,644**	**148,601**	**14,211**	**171,597**
Agriculture, forestry, and fishing	782	*27	2,602	178,242	626	5,557	7,028	8,921
Mining	*170	*83	*547	*25,698	*83	*3,552	*–10,751	*2,323
Construction	1,339	*83	2,993	211,493	926	26,455	31,891	32,791
Manufacturing	328	**	1,030	139,234	328	19,591	11,923	*14,586
Transportation, communication, electric, gas and sanitary services	93	**	368	47,164	*56	*16,424	–18,413	*1,874
Wholesale and retail trade	1,101	*37	3,131	428,864	655	31,507	8,717	18,684
Wholesale trade	191	*19	746	144,618	68	5,444	4,129	5,614
Retail trade	910	*18	2,385	284,246	587	26,063	4,588	13,071
Finance, insurance, and real estate	4,920	1,507	63,784	331,994	497	8,696	–24,471	57,250
Finance	1,481	482	22,890	62,029	*70	*821	383	25,752
Insurance agents, brokers and service	*13	—	*26	*4,144	*13	*20	*866	*866
Real estate	3,426	1,025	40,868	265,821	414	7,856	–25,720	30,632
Services	2,041	439	9,153	201,314	473	36,820	8,287	35,166
Medical and health services	—	—	—	—	—	—	—	—
Legal services	*124	—	*373	*29,899	*124	*6,630	*15,235	*15,235
Other services	1,917	439	8,780	171,415	349	30,190	–6,948	19,931
Vermont								
All industries	**2,656**	***62**	**9,633**	**171,025**	**1,421**	**19,303**	**23,466**	**29,447**
Agriculture, forestry, and fishing	*266	—	*532	*22,589	*266	*675	*1,987	*2,455
Mining	—	—	—	—	—	—	—	—
Construction	*105	—	*210	*11,519	*105	*3,216	*127	*127
Manufacturing	*357	—	*719	*24,601	*192	*3,915	*1,749	*3,139
Transportation, communication, electric, gas and sanitary services	—	—	—	—	—	—	—	—
Wholesale and retail trade	*173	**	*456	*39,332	*66	*2,086	*3,517	*3,544
Wholesale trade	—	—	—	—	—	—	—	—
Retail trade	*173	**	*456	*39,332	*66	*2,086	*3,517	*3,544
Finance, insurance, and real estate	717	**	4,891	28,212	*207	*1,640	3,843	5,768
Finance	153	**	2,648	*2,662	—	—	2,022	*2,437
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	564	**	2,243	25,549	*207	*1,640	1,821	*3,331
Services	1,038	—	2,825	44,772	585	7,770	12,243	14,414
Medical and health services	*22	—	*88	*5,842	*22	*1,207	*2,034	*2,034
Legal services	*108	—	*238	*13,290	*108	*2,714	*8,290	*8,290
Other services	908	—	2,499	25,639	*455	*3,850	1,919	*4,090
Virginia								
All industries	**23,294**	**2,584**	**99,764**	**3,319,128**	**8,551**	**391,050**	**337,565**	**567,117**
Agriculture, forestry, and fishing	1,906	*187	6,673	159,643	942	16,051	29,349	36,963
Mining	389	*208	4,401	166,437	143	26,949	–12,493	23,100
Construction	2,036	*27	4,318	378,755	1,169	46,878	28,456	37,033
Manufacturing	606	*3	1,361	74,257	251	5,738	12,464	13,566
Transportation, communication, electric, gas and sanitary services	*383	*37	*1,463	*28,266	*23	*12,221	*–54,297	*8,000
Wholesale and retail trade	3,613	*5	8,137	736,165	2,220	70,404	49,390	53,635
Wholesale trade	422	**	984	130,947	186	6,377	8,163	8,853
Retail trade	3,106	**	6,983	602,720	1,949	62,978	41,049	44,604
Finance, insurance, and real estate	9,652	1,981	59,010	1,007,463	1,145	43,973	22,372	123,715
Finance	1,876	543	16,055	33,604	*13	*1,305	10,884	22,970
Insurance agents, brokers and service	*85	—	*170	*8,420	*85	*737	*5,073	*5,073
Real estate	7,691	1,438	42,785	965,439	1,047	41,930	6,415	95,673
Services	4,709	136	14,401	768,142	2,658	168,837	262,315	271,105
Medical and health services	237	—	681	107,546	217	23,762	49,915	49,927
Legal services	816	—	2,754	232,578	816	54,023	115,819	115,819
Other services	3,656	136	10,966	428,019	1,625	91,053	96,581	105,359

Footnotes at end of table.

Table 5.—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of partnerships		Number of partners	Business receipts [1]	Payroll		Net income (less deficit)	Net income
	Total	Limited			Number of partnerships	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Washington								
All industries	**30,203**	**2,832**	**131,420**	**3,636,589**	**9,201**	**495,292**	**331,131**	**644,798**
Agriculture, forestry, and fishing	2,528	*122	7,159	378,507	1,499	45,934	28,876	65,217
Mining	*115	*4	*362	*2,355	—	—	*−30,312	*1,190
Construction	2,685	*18	5,916	551,399	1,000	88,654	51,000	62,202
Manufacturing	1,001	—	2,174	192,471	468	19,606	19,160	21,826
Transportation, communication, electric, gas and sanitary services	369	*109	845	73,782	255	21,412	8,953	10,101
Wholesale and retail trade	3,083	*141	7,277	686,633	1,931	59,745	31,278	52,230
Wholesale trade	347	*13	811	158,709	141	11,931	3,154	14,712
Retail trade	2,736	*128	6,466	527,923	1,790	47,814	28,123	37,518
Finance, insurance, and real estate	15,699	2,277	92,933	786,633	1,582	23,544	10,951	155,127
Finance	6,163	865	54,138	103,075	218	941	17,196	53,113
Insurance agents, brokers and service	*3	—	*6	*3,949	*3	*3,197	*430	*430
Real estate	9,533	1,412	38,789	679,609	1,361	19,406	−6,675	101,584
Services	4,723	161	14,754	964,808	2,466	236,396	211,226	276,906
Medical and health services	344	*5	1,170	132,833	262	34,039	50,262	50,357
Legal services	788	—	2,916	271,752	788	62,023	131,189	132,308
Other services	3,591	156	10,668	560,224	1,416	140,334	29,774	94,241
West Virginia								
All industries	**8,510**	**573**	**53,618**	**676,583**	**3,443**	**88,899**	**92,755**	**150,485**
Agriculture, forestry, and fishing	671	—	*2,076	*20,072	*431	*1,712	*3,849	*5,535
Mining	2,322	483	31,703	92,623	620	7,502	−15,628	25,651
Construction	745	—	1,570	55,336	585	8,334	10,536	*10,826
Manufacturing	*7	**	*18	*31,960	*7	*7,019	*4,879	*5,195
Transportation, communication, electric, gas and sanitary services	*243	—	*500	*36,692	*242	*12,077	*3,939	*3,959
Wholesale and retail trade	1,013	—	2,418	210,243	435	15,133	12,852	15,397
Wholesale trade	*162	—	*413	*42,280	*128	*3,118	*1,568	*2,783
Retail trade	833	—	1,969	167,964	307	12,015	11,292	12,614
Finance, insurance, and real estate	2,083	**	9,049	48,943	*178	*2,529	1,743	11,920
Finance	466	**	3,932	5,971	—	—	4,281	*5,055
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	1,617	**	5,117	42,972	*178	*2,529	−2,538	6,864
Services	1,426	—	6,284	180,713	945	34,592	70,584	72,003
Medical and health services	*98	—	*318	*28,717	*96	*3,812	*12,250	*12,250
Legal services	209	—	645	61,603	209	12,742	35,469	35,566
Other services	1,119	—	5,321	90,392	640	18,037	22,864	24,187
Wisconsin								
All industries	**23,348**	**1,483**	**101,150**	**2,591,981**	**8,596**	**223,547**	**388,979**	**516,404**
Agriculture, forestry, and fishing	3,195	*5	7,202	277,679	2,130	12,417	43,612	51,382
Mining	*3	**	*7	*6,414	**	**	*−1,779	*689
Construction	1,541	*180	3,332	208,446	786	18,781	22,268	26,550
Manufacturing	476	**	1,108	152,224	373	25,026	16,325	16,796
Transportation, communication, electric, gas and sanitary services	*209	*90	*418	*21,612	**	**	*7,275	*7,579
Wholesale and retail trade	3,432	*128	8,841	695,297	2,217	62,034	41,370	48,699
Wholesale trade	241	*16	610	184,976	211	11,455	9,182	9,894
Retail trade	3,191	*112	8,231	510,321	2,006	50,579	32,188	38,805
Finance, insurance, and real estate	9,896	876	66,769	744,236	800	16,776	120,745	212,671
Finance	2,407	*120	37,952	223,673	*90	*360	136,116	139,952
Insurance agents, brokers and service	*90	—	*180	*1,396	*90	*256	*848	*848
Real estate	7,399	756	28,637	519,167	620	16,159	−16,220	71,870
Services	4,596	199	13,473	486,072	2,272	85,947	139,164	152,038
Medical and health services	656	—	3,058	108,448	393	14,492	48,639	50,897
Legal services	307	—	997	97,962	307	22,104	49,793	49,793
Other services	3,633	199	9,418	279,662	1,572	49,352	40,732	51,348
Wyoming								
All industries	**4,171**	***70**	**15,526**	**524,091**	**1,199**	**39,839**	**3,617**	**73,006**
Agriculture, forestry, and fishing	704	*6	1,540	72,753	207	1,214	5,106	*12,867
Mining	204	**	1,145	77,659	*46	*9,193	−14,983	*7,300
Construction	380	**	769	35,584	*202	*2,682	4,648	*5,276
Manufacturing	*104	—	*235	*7,135	*104	*1,475	*−384	*143
Transportation, communication, electric, gas and sanitary services	*119	—	*265	*12,919	*17	*1,227	*46	*2,579
Wholesale and retail trade	474	—	1,012	158,812	319	10,127	13,038	13,667
Wholesale trade	*3	—	*10	*20,421	*3	*889	*1,605	*1,605
Retail trade	470	—	1,000	133,315	315	8,458	10,264	10,894
Finance, insurance, and real estate	1,507	*58	8,941	68,370	*40	*658	9,755	20,953
Finance	114	*58	5,418	7,629	*5	*365	2,223	*6,354
Insurance agents, brokers and service	—	—	—	—	—	—	—	—
Real estate	1,393	—	3,523	60,740	*35	*293	7,532	14,598
Services	679	**	1,619	90,859	264	13,263	−13,609	10,222
Medical and health services	—	—	—	—	—	—	—	—
Legal services	*27	—	*93	*5,823	*27	*961	*3,775	*3,775
Other services	652	**	1,526	85,036	237	12,302	−17,384	6,447

* This estimate should be used with caution because of the small number of sample returns on which it was based.
** The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships.
[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2] Includes data from U.S. territories and foreign countries.
[3] United States totals in this table and in table 4 differ slightly from totals in other tables, due to the use of different weighting factors. Tables 4 and 5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 6.—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Partnerships								
All industries	**1,234,157**	**6,121,455**	**214,856,305**	**16,585,456**	**3,500,460**	**16,022,804**	**14,519,760**	**14,446,809**
Agriculture, forestry, and fishing	**126,938**	**380,363**	**18,044,938**	**229,330**	**234,470**	**1,037,438**	**1,354,772**	**1,234,872**
Farms	109,538	333,661	15,961,328	92,920	171,240	975,654	1,237,848	1,080,377
Agricultural services, forestry, and fishing	17,400	46,702	2,083,610	136,410	63,230	61,784	116,924	154,495
Mining	**23,629**	**468,566**	**6,563,203**	**204,090**	**45,174**	**274,975**	**653,150**	**−2,857,247**
Oil and gas extraction	20,076	446,264	4,058,644	122,915	22,876	134,637	401,435	−2,415,773
Other mining	3,553	22,302	2,504,559	81,176	22,297	140,338	251,715	−441,474
Construction	**78,032**	**177,685**	**16,052,651**	**782,248**	**372,836**	**239,671**	**280,532**	**1,770,242**
General building contractors	31,647	76,180	10,457,131	296,918	143,151	196,950	136,175	902,886
Special trade contractors	46,121	100,963	5,583,546	483,327	229,685	42,562	143,776	865,338
Manufacturing	**27,931**	**75,100**	**10,514,297**	**617,994**	**132,976**	**166,251**	**374,102**	**660,015**
Transportation, communication, electric, gas, sanitary services	**19,886**	**55,480**	**4,486,154**	**363,088**	**54,488**	**243,484**	**700,153**	**376,590**
Transportation	16,611	44,392	3,310,610	265,865	44,927	176,531	495,043	498,697
Communication, electric, gas, and sanitary services	3,275	11,088	1,175,544	97,223	9,561	66,953	205,110	−122,107
Wholesale and retail trade	**200,195**	**478,481**	**52,920,233**	**3,168,553**	**671,662**	**441,631**	**598,017**	**2,804,927**
Wholesale trade	29,157	74,407	17,818,552	596,860	162,976	119,363	146,588	789,533
Retail trade	170,410	402,588	35,025,060	2,568,466	508,120	321,861	449,554	2,010,876
Building materials, paint, hardware, garden supply, and mobile home dealers	9,366	23,035	2,724,840	181,819	48,226	36,199	36,826	203,246
General merchandise stores	4,136	9,955	1,029,913	75,419	13,986	6,911	9,143	59,224
Food stores	22,611	50,779	6,842,724	393,825	60,533	33,732	62,436	291,926
Automotive dealers and gasoline service stations	25,386	58,796	9,256,873	372,476	99,918	72,818	65,657	360,483
Apparel and accessory stores	12,148	28,295	1,593,498	136,750	38,918	15,207	15,970	133,975
Furniture and home furnishings stores	12,364	28,678	2,017,535	168,031	45,769	21,638	31,968	166,838
Eating places	28,031	77,412	5,140,585	775,238	74,883	72,405	130,494	299,097
Drinking places	8,562	18,407	730,790	89,699	11,656	11,994	18,459	72,833
Liquor stores	3,791	8,986	1,083,083	45,064	13,094	11,402	12,894	52,506
Other retail stores	44,015	98,245	4,605,219	330,145	101,137	39,556	65,708	370,746
Finance, insurance, and real estate	**516,135**	**3,702,421**	**62,822,429**	**2,342,882**	**616,382**	**12,093,787**	**7,562,135**	**113,206**
Finance	118,632	1,662,094	18,451,234	609,759	243,665	1,199,095	168,718	392,902
Banking and credit agencies other than banks	2,336	50,107	394,507	36,033	10,578	52,495	6,880	43,400
Security, commodity brokers, and services	2,858	27,970	13,863,464	509,111	138,675	529,036	9,640	101,433
Holding and investment companies	113,438	1,584,017	4,193,263	64,614	94,412	617,564	152,198	248,070
Insurance agents, brokers, and service	6,643	24,607	2,120,870	221,043	54,078	7,729	14,069	473,903
Real estate	390,860	2,015,720	42,250,324	1,512,081	318,639	10,886,964	7,379,347	−753,599
Operators and lessors of buildings	321,449	1,692,629	31,708,081	1,213,295	183,630	9,978,486	7,122,350	−1,856,285
Lessors, other than buildings	28,216	137,419	730,390	10,322	4,494	146,886	77,319	158,285
Real estate agents, brokers, and managers	18,932	86,534	2,316,826	148,124	59,294	177,765	68,119	170,948
Other real estate	22,263	99,138	7,495,027	140,341	71,220	583,827	111,560	773,452
Services	**241,313**	**783,163**	**43,452,400**	**8,877,269**	**1,372,472**	**1,525,567**	**2,996,898**	**10,344,281**
Hotels and other lodging places	17,735	74,306	5,141,259	787,528	40,443	640,113	551,454	108,270
Personal services	26,604	57,632	1,475,278	249,426	98,533	22,550	63,651	223,006
Business services	39,774	129,717	3,748,145	421,268	97,189	387,827	1,306,188	166,895
Automotive repair and services	24,176	55,145	2,311,183	188,591	79,414	57,500	155,985	322,715
Miscellaneous repair services	9,447	20,246	734,315	68,988	39,887	6,252	15,226	119,460
Amusement and recreation services, including motion pictures	18,792	85,147	2,592,633	451,570	43,975	131,582	422,028	−114,806
Medical and health services	19,635	75,272	6,927,398	1,655,025	143,572	109,208	131,886	2,242,059
Legal services	28,623	105,288	10,689,099	2,439,140	276,018	40,251	149,812	5,130,920
Engineering and architectural services	6,558	17,715	2,216,846	490,081	80,218	9,232	22,693	391,911
Accounting, auditing, and bookkeeping services	12,120	43,824	5,450,519	1,949,395	402,847	34,632	77,629	1,437,196
Other services	37,849	118,871	2,165,726	176,258	70,377	86,419	100,346	316,656

Footnotes at end of table.

Table 6.—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2 Partners								
All industries	**750,799**	**1,501,598**	**102,766,605**	**6,129,311**	**1,504,331**	**4,925,073**	**5,047,418**	**7,844,074**
Agriculture, forestry, and fishing	**88,881**	**177,762**	**10,991,384**	**139,309**	**108,479**	**555,874**	**802,855**	**925,614**
Farms	75,520	151,040	9,708,960	49,020	76,192	520,320	733,761	811,651
Agricultural services, forestry, and fishing	13,361	26,722	1,282,424	90,289	32,287	35,554	69,095	113,963
Mining	**7,470**	**14,940**	**3,094,450**	**59,978**	**10,866**	**94,095**	**254,618**	**−1,153,654**
Oil and gas extraction	6,066	12,132	1,616,498	23,718	6,975	39,775	94,807	−1,078,611
Other mining	1,404	2,808	1,477,952	36,260	3,891	54,320	159,811	−75,043
Construction	**66,300**	**132,600**	**11,610,613**	**611,359**	**254,368**	**153,079**	**203,024**	**1,403,361**
General building contractors	26,514	53,028	7,192,235	223,063	106,561	119,295	89,321	691,564
Special trade contractors	39,536	79,072	4,410,237	386,294	147,807	33,663	113,227	710,562
Manufacturing	**22,114**	**44,228**	**6,694,398**	**386,367**	**73,776**	**124,148**	**262,821**	**408,409**
Transportation, communication, electric, gas, and sanitary services	**15,937**	**31,874**	**2,587,117**	**218,903**	**30,521**	**114,870**	**289,101**	**89,101**
Transportation	13,462	26,924	1,727,986	179,197	27,068	77,205	210,953	90,770
Communication, electric, gas, and sanitary services	2,475	4,950	859,131	39,705	3,453	37,665	78,148	−1,669
Wholesale and retail trade	**164,998**	**329,996**	**34,133,631**	**1,994,592**	**419,450**	**289,770**	**389,888**	**1,910,779**
Wholesale trade	22,300	44,600	9,523,384	319,584	91,647	63,781	82,387	445,192
Retail trade	142,206	284,412	24,575,819	1,672,997	327,762	225,853	306,316	1,462,092
Building materials, paint, hardware, garden supply, and mobile home dealers	7,084	14,168	1,546,743	95,173	25,404	22,806	22,017	107,818
General merchandise stores	3,487	6,974	615,372	35,858	7,626	4,418	5,406	34,486
Food stores	18,783	37,566	4,817,422	260,374	35,194	24,796	44,485	218,284
Automotive dealers and gasoline service stations	21,640	43,280	7,006,694	278,833	70,575	51,788	46,300	291,266
Apparel and accessory stores	10,059	20,118	1,133,322	93,666	24,797	12,035	11,805	103,690
Furniture and home furnishings stores	10,757	21,514	1,440,874	104,923	31,986	14,835	20,428	122,656
Eating places	21,666	43,332	3,054,964	460,853	41,568	44,961	79,172	203,410
Drinking places	7,773	15,546	617,973	70,599	9,245	9,649	14,779	60,032
Liquor stores	3,342	6,684	928,341	35,275	10,625	10,023	11,082	47,612
Other retail stores	37,615	75,230	3,414,114	237,443	70,740	30,541	50,842	272,839
Finance, insurance, and real estate	**215,733**	**431,466**	**18,089,870**	**581,077**	**148,442**	**3,085,454**	**1,784,908**	**868,094**
Finance	34,416	68,832	4,531,896	133,845	26,586	225,216	42,254	179,904
Banking and credit agencies other than banks	1,045	2,090	113,571	5,214	*5,345	11,822	1,773	908
Security, commodity brokers, and services	1,485	2,970	3,330,108	113,011	*2,969	49,459	1,797	31,225
Holding and investment companies	31,886	63,772	1,088,217	15,620	18,272	163,934	38,685	147,771
Insurance agents, brokers, and service	4,046	8,092	534,314	66,735	26,703	4,211	6,897	139,654
Real estate	177,271	354,542	13,023,660	380,497	95,153	2,856,027	1,735,756	548,536
Operators and lessors of buildings	147,424	294,848	8,029,209	241,700	39,141	2,481,212	1,641,480	−59,860
Lessors, other than buildings	9,465	18,930	225,716	2,287	1,608	60,786	30,689	12,046
Real estate agents, brokers, and managers	10,030	20,060	1,063,318	82,632	20,585	64,167	24,066	142,188
Other real estate	10,352	20,704	3,705,417	53,878	33,820	249,862	39,522	454,162
Services	**169,268**	**338,536**	**15,565,142**	**2,137,727**	**458,428**	**507,784**	**1,060,202**	**3,392,446**
Hotels and other lodging places	10,726	21,452	1,895,609	219,740	11,381	176,866	179,328	144,210
Personal services	23,820	47,640	1,164,394	198,984	76,188	17,340	48,414	179,729
Business services	27,810	55,620	1,893,382	224,364	52,560	140,739	423,565	194,117
Automotive repair and services	20,896	41,792	1,826,984	153,241	59,511	32,589	86,375	279,767
Miscellaneous repair services	8,298	16,596	570,761	51,085	28,797	5,164	12,697	100,285
Amusement and recreation services, including motion pictures	9,520	19,040	1,059,478	128,566	8,821	30,410	155,676	81,116
Medical and health services	12,765	25,530	2,255,693	441,159	48,723	37,515	47,688	813,085
Legal services	15,516	31,032	1,858,762	310,288	48,950	10,089	28,148	925,012
Engineering and architectural services	4,805	9,610	809,758	115,960	39,508	4,938	10,118	170,749
Accounting, auditing, and bookkeeping services	7,846	15,692	733,913	187,871	44,617	8,090	17,961	262,913
Other services	27,266	54,532	1,496,409	106,468	39,372	44,044	50,231	241,462

Footnotes at end of table.

Table 6.——Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries——Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
3 Partners								
All Industries	**191,855**	**575,565**	**30,950,285**	**1,963,650**	**567,788**	**2,400,014**	**2,281,614**	**2,405,730**
Agriculture, forestry, and fishing	**22,263**	**66,789**	**3,840,746**	**46,003**	**64,493**	**205,561**	**282,399**	**355,524**
Farms	20,260	60,780	3,437,319	19,673	45,049	194,425	260,346	302,224
Agricultural services, forestry, and fishing	2,003	6,009	403,427	26,330	19,445	11,136	22,053	53,299
Mining	**2,813**	**8,439**	**938,605**	**86,031**	**8,274**	**44,243**	**101,318**	**—82,534**
Oil and gas extraction	1,996	5,988	582,712	65,446	3,638	35,614	77,988	—55,766
Other mining	817	2,451	355,893	20,584	4,636	8,629	23,330	—26,768
Construction	**8,829**	**26,487**	**2,622,791**	**108,895**	**82,110**	**37,276**	**42,720**	**226,822**
General building contractors	3,523	10,569	1,909,500	33,466	24,304	31,326	22,475	126,664
Special trade contractors	5,292	15,876	709,458	75,429	57,806	5,914	20,139	99,375
Manufacturing	**3,652**	**10,956**	**1,326,424**	**99,673**	**29,095**	**15,996**	**56,156**	**96,429**
Transportation, communication, electric, gas, and sanitary services	**1,446**	**4,338**	**487,247**	**41,915**	**6,320**	**47,761**	**163,639**	**—101,319**
Transportation	1,138	3,414	377,954	28,296	4,693	41,928	93,866	—47,356
Communication, electric, gas, and sanitary services	308	924	109,293	13,619	*1,628	5,833	69,773	—53,963
Wholesale and retail trade	**22,218**	**66,654**	**8,408,775**	**471,702**	**125,838**	**67,761**	**90,612**	**425,150**
Wholesale trade	4,426	13,278	3,242,837	96,347	26,497	21,906	25,257	130,076
Retail trade	17,703	53,109	5,129,295	374,139	98,817	45,807	65,196	294,483
Building materials, paint, hardware, garden supply, and mobile home dealers	1,494	4,482	515,746	32,954	11,967	6,356	6,722	44,235
General merchandise stores	233	699	129,679	10,631	1,461	686	1,121	13,171
Food stores	2,937	8,811	1,013,920	55,499	16,390	3,568	8,481	41,671
Automotive dealers and gasoline service stations	2,787	8,361	1,258,201	48,891	15,275	10,974	11,708	46,891
Apparel and accessory stores	1,073	3,219	219,948	18,605	6,624	1,743	2,196	17,934
Furniture and home furnishings stores	1,075	3,225	293,658	23,566	7,819	3,158	2,557	22,087
Eating places	2,947	8,841	840,748	123,361	15,429	10,996	20,012	44,185
Drinking places	577	1,731	75,296	*6,577	*1,807	1,896	1,910	10,602
Liquor stores	225	675	80,225	4,557	*1,004	970	996	3,521
Other retail stores	4,355	13,065	701,874	49,500	21,041	5,460	9,492	50,187
Finance, insurance, and real estate	**96,754**	**290,262**	**8,051,418**	**242,799**	**53,197**	**1,765,666**	**1,094,034**	**257,003**
Finance	17,045	51,135	1,138,913	21,587	9,464	133,224	*13,737	—51,827
Banking and credit agencies other than banks	437	1,311	16,991	*1,149	*931	3,581	2,919	5,194
Security, commodity brokers, and services	413	1,239	808,099	12,627	1,939	8,777	196	24,916
Holding and investment companies	16,195	48,585	313,823	7,811	6,594	120,867	10,622	—81,936
Insurance agents, brokers, and service	1,238	3,714	226,362	39,893	9,511	1,370	2,482	80,631
Real estate	78,471	235,413	6,686,143	181,319	34,222	1,631,072	1,077,815	228,198
Operators and lessors of buildings	63,584	190,752	4,944,351	144,095	20,335	1,487,589	1,038,649	—9,996
Lessors, other than buildings	6,902	20,706	169,503	1,806	*581	29,193	17,164	45,663
Real estate agents, brokers, and managers	3,180	9,540	414,640	20,567	5,160	29,925	11,337	32,722
Other real estate	4,805	14,415	1,157,649	14,851	8,146	84,365	10,664	159,810
Services	**33,880**	**101,640**	**5,274,279**	**866,632**	**198,461**	**215,749**	**450,737**	**1,228,655**
Hotels and other lodging places	2,828	8,484	677,768	105,268	7,965	82,568	74,908	21,052
Personal services	2,013	6,039	139,816	23,854	11,305	2,755	8,664	16,890
Business services	5,070	15,210	544,129	57,130	16,894	67,465	234,091	—19,990
Automotive repair and services	2,614	7,842	333,103	23,988	16,696	15,883	42,934	25,762
Miscellaneous repair services	961	2,883	121,349	12,221	*9,501	925	1,901	11,874
Amusement and recreation services, including motion pictures	3,440	10,320	302,231	49,144	4,848	15,145	30,484	1,239
Medical and health services	2,962	8,886	959,112	194,893	32,861	12,003	19,598	358,100
Legal services	5,958	17,874	1,217,761	218,992	34,053	5,721	16,599	580,402
Engineering and architectural services	1,154	3,462	340,723	59,508	14,303	1,033	4,351	72,659
Accounting, auditing, and bookkeeping services	1,997	5,991	364,875	100,703	32,470	2,516	7,487	127,383
Other services	4,883	14,649	273,412	20,930	17,565	9,736	9,719	33,283

Footnotes at end of table.

Table 6.——Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries——Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
4 Partners								
All industries	**92,983**	**371,932**	**15,523,648**	**1,074,236**	**320,514**	**1,538,417**	**1,255,112**	**1,756,970**
Agriculture, forestry, and fishing	**7,532**	**30,128**	**1,334,877**	**11,911**	**29,350**	**96,394**	**101,540**	**93,160**
Farms	6,636	26,544	1,173,565	3,439	22,723	91,859	96,321	81,355
Agricultural services, forestry, and fishing	896	3,584	161,312	8,472	6,627	4,535	5,219	11,805
Mining	**1,977**	**7,908**	**507,603**	**13,287**	**6,161**	**23,523**	**39,972**	**—23,278**
Oil and gas extraction	1,586	6,344	291,104	6,436	4,165	4,873	20,312	13,507
Other mining	391	1,564	216,500	6,851	1,996	18,651	19,661	—36,785
Construction	**1,705**	**6,820**	**849,650**	**36,702**	**15,591**	**17,268**	**14,095**	**62,753**
General building contractors	759	3,036	550,818	20,730	3,964	15,091	5,982	22,902
Special trade contractors	946	3,784	298,832	15,971	11,627	2,176	8,113	39,851
Manufacturing	**806**	**3,224**	**609,476**	**26,857**	**11,506**	**5,778**	**12,923**	**43,951**
Transportation, communication, electric, gas, and sanitary services	**994**	**3,976**	**760,420**	**17,701**	**5,308**	**8,462**	**92,189**	**487,932**
Transportation	815	3,260	682,915	9,460	5,193	7,802	72,187	466,431
Communication, electric, gas, and sanitary services	179	716	77,505	8,241	115	*661	20,002	21,500
Wholesale and retail trade	**7,505**	**30,020**	**3,181,901**	**203,540**	**49,789**	**27,966**	**33,242**	**150,911**
Wholesale trade	1,073	4,292	1,132,911	46,026	11,289	7,444	9,278	49,768
Retail trade	6,432	25,728	2,048,990	157,514	38,499	20,522	23,964	101,143
Building materials, paint, hardware, garden supply, and mobile home dealers	570	2,280	245,759	14,973	5,535	3,577	3,300	21,379
General merchandise stores	286	1,144	60,829	5,419	1,264	535	551	1,280
Food stores	657	2,628	387,012	24,299	5,140	4,036	4,362	13,987
Automotive dealers and gasoline service stations	591	2,364	531,349	22,603	8,989	5,070	3,435	12,108
Apparel and accessory stores	759	3,036	106,668	9,853	3,925	*767	875	5,148
Furniture and home furnishings stores	306	1,224	125,532	10,380	1,651	693	884	13,684
Eating places	1,560	6,240	348,257	51,596	4,773	3,615	6,710	20,199
Drinking places	*184	*736	*20,890	*3,837	*364	*365	*888	*86
Liquor stores	126	504	58,485	3,458	1,381	380	678	1,006
Other retail stores	1,393	5,572	164,208	11,097	5,476	1,483	2,281	12,266
Finance, insurance, and real estate	**58,038**	**232,152**	**5,143,491**	**166,543**	**74,657**	**1,197,860**	**735,586**	**138,482**
Finance	13,466	53,864	453,179	7,954	14,392	58,265	6,336	34,364
Banking and credit agencies other than banks	*89	*356	*53,159	*114	*59	*608	—	*—85
Security, commodity brokers, and services	185	740	157,314	6,085	*4,968	5,342	*52	10,320
Holding and investment companies	13,192	52,768	242,706	1,755	9,366	52,315	6,284	24,129
Insurance agents, brokers, and service	675	2,700	71,124	*5,417	*3,464	*537	411	18,144
Real estate	43,897	175,588	4,619,187	153,172	56,801	1,139,058	728,839	85,974
Operators and lessors of buildings	36,911	147,644	3,476,072	121,543	16,841	1,036,829	709,106	—13,526
Lessors, other than buildings	3,877	15,508	90,121	1,693	*897	13,130	9,560	31,027
Real estate agents, brokers, and managers	1,361	5,444	187,314	16,947	21,756	16,934	5,011	—5,942
Other real estate	1,748	6,992	865,680	12,988	17,307	72,164	5,161	74,414
Services	**14,426**	**57,704**	**3,136,230**	**597,696**	**128,152**	**161,165**	**225,564**	**803,059**
Hotels and other lodging places	1,690	6,760	574,377	91,828	5,984	91,991	67,526	—9,893
Personal services	592	2,368	86,889	10,415	*8,236	*1,011	2,435	13,826
Business services	3,009	12,036	249,511	22,814	8,582	36,682	96,199	18,206
Automotive repair and services	64	256	52,342	5,184	*790	4,202	7,593	—447
Miscellaneous repair services	*182	*728	*23,536	*3,230	*1,222	*112	*340	*4,140
Amusement and recreation services, including motion pictures	1,457	5,828	143,279	26,738	6,944	7,719	19,573	6,516
Medical and health services	1,370	5,480	527,643	97,421	20,277	6,320	9,891	221,951
Legal services	2,896	11,584	786,369	152,675	37,466	3,247	10,508	367,449
Engineering and architectural services	279	1,116	200,044	64,892	7,977	748	1,240	21,529
Accounting, auditing, and bookkeeping services	986	3,944	377,295	105,461	29,719	2,226	4,952	134,582
Other services	1,901	7,604	114,946	17,037	*956	6,908	5,305	25,201

Footnotes at end of table.

Table 6.—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
5 to 10 Partners								
All industries	**128,539**	**861,651**	**26,818,082**	**2,254,954**	**460,715**	**3,160,377**	**2,628,449**	**796,616**
Agriculture, forestry, and fishing	**6,389**	**39,916**	**1,218,566**	**20,387**	**28,124**	**103,306**	**106,422**	**—21,190**
Farms	5,505	34,851	1,074,757	12,417	24,466	96,950	95,960	—24,921
Agricultural services, forestry, and fishing	884	5,065	143,809	7,970	3,658	6,357	10,461	3,731
Mining	**4,793**	**33,711**	**910,470**	**33,035**	**5,955**	**50,913**	**151,214**	**—973,570**
Oil and gas extraction	4,247	30,039	614,976	20,731	2,348	17,850	112,281	—931,742
Other mining	546	3,672	295,494	12,304	3,608	33,063	38,933	—41,828
Construction	**843**	**5,447**	**633,887**	**13,230**	**18,151**	**13,949**	**10,850**	**55,050**
General building contractors	502	3,463	498,572	8,397	5,705	13,244	8,833	42,636
Special trade contractors	341	1,984	135,315	4,833	12,446	705	2,017	12,414
Manufacturing	**1,090**	**6,897**	**866,540**	**44,677**	**12,181**	**9,146**	**25,238**	**59,586**
Transportation, communication, electric, gas, and sanitary services	**1,184**	**8,300**	**468,167**	**62,436**	**10,132**	**48,051**	**112,062**	**—81,321**
Transportation	1,017	7,085	386,770	37,529	6,230	39,713	100,144	—35,871
Communication, electric, gas, and sanitary services,	167	1,215	81,397	24,907	3,902	8,338	11,918	—45,451
Wholesale and retail trade	**4,327**	**26,483**	**4,500,966**	**330,915**	**52,825**	**28,863**	**43,577**	**211,424**
Wholesale trade	1,191	7,423	2,236,653	90,774	21,977	9,423	13,936	105,668
Retail trade	3,089	18,825	2,258,761	240,142	30,848	19,217	29,110	105,323
Building materials, paint, hardware, garden supply, and mobile home dealers	159	1,097	207,272	18,058	3,587	1,767	1,761	14,438
General merchandise stores	92	572	180,892	18,532	3,231	836	1,545	9,599
Food stores	201	1,134	527,516	44,559	3,320	1,119	4,319	15,287
Automotive dealers and gasoline service stations	249	1,489	369,764	18,700	4,096	4,239	3,390	8,848
Apparel and accessory stores	221	1,238	81,847	7,829	2,595	365	718	4,132
Furniture and home furnishings stores	126	692	74,308	17,390	2,239	1,609	1,046	4,581
Eating places	1,427	8,871	611,208	87,435	8,260	7,456	13,660	31,530
Drinking places	*15	*108	*6,868	*5,933	*240	*8	*291	*2,846
Liquor stores	*13	*91	*9,095	*918	—	*28	*96	*450
Other retail stores	586	3,533	189,990	20,787	3,279	1,791	2,284	13,613
Finance, insurance, and real estate	**93,187**	**632,345**	**12,018,553**	**442,199**	**93,446**	**2,621,351**	**1,696,456**	**—70,046**
Finance	30,419	216,396	2,532,751	44,977	23,307	160,740	22,980	—12,544
Banking and credit agencies other than banks	424	2,908	35,369	*4,493	*504	9,499	*208	6,830
Security, commodity brokers, and services	277	2,174	1,904,944	27,925	11,987	18,422	461	34,603
Holding and investment companies	29,718	211,314	592,438	12,559	10,816	132,818	22,311	—53,977
Insurance agents, brokers, and service	519	3,156	648,381	59,738	12,832	1,353	2,864	80,657
Real estate	62,249	412,793	8,837,421	337,483	57,306	2,459,259	1,670,612	—138,159
Operators and lessors of buildings	49,425	326,731	7,387,598	308,318	37,414	2,320,163	1,632,292	—312,675
Lessors, other than buildings	6,053	40,497	188,850	1,049	*916	28,219	14,015	67,921
Real estate agents, brokers, and managers	2,776	19,251	311,480	10,026	9,949	26,353	10,777	12,834
Other real estate	3,995	26,314	949,494	18,091	9,028	84,524	13,527	93,761
Services	**16,726**	**108,552**	**6,200,934**	**1,308,074**	**239,902**	**284,798**	**482,631**	**1,616,684**
Hotels and other lodging places	1,483	9,405	834,333	162,456	8,455	121,271	97,225	—3,382
Personal services	138	784	44,915	*8,873	*1,672	*897	2,806	8,866
Business services	2,869	19,895	490,624	44,303	6,425	92,768	254,445	—29,841
Automotive repair and services	493	2,820	58,797	*3,501	*1,894	3,647	14,614	9,470
Miscellaneous repair services	*6	*39	*18,668	*2,451	*366	*51	*288	*3,160
Amusement and recreation services, including motion pictures	2,900	19,361	414,302	75,063	12,902	26,313	39,891	—34,961
Medical and health services	1,566	10,470	825,212	200,148	9,988	18,292	19,923	249,252
Legal services	3,163	20,350	2,165,534	442,515	79,020	6,639	25,803	1,108,711
Engineering and architectural services	204	1,269	331,300	81,202	13,750	1,109	2,318	43,666
Accounting, auditing, and bookkeeping services	1,143	6,909	842,117	263,441	98,434	3,819	11,797	251,950
Other services	2,761	17,250	175,132	24,121	6,997	9,992	13,520	9,792

Footnotes at end of table.

Table 6.——Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries——Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
11 to 50 Partners								
All industries	**64,772**	**1,235,493**	**24,690,869**	**2,762,691**	**336,057**	**3,143,341**	**2,816,664**	**—572,058**
Agriculture, forestry, and fishing	**1,706**	**28,878**	**427,978**	**8,588**	**3,592**	**47,798**	**50,636**	**—66,508**
Farms	1,451	24,546	378,940	5,239	2,378	44,981	41,005	—53,053
Agricultural services, forestry, and fishing	255	4,332	49,038	3,349	*1,214	2,817	9,631	—13,455
Mining	**5,686**	**122,275**	**627,750**	**10,189**	**10,977**	**38,169**	**57,774**	**—468,634**
Oil and gas extraction	5,315	113,250	501,057	5,662	3,963	15,712	53,809	—238,538
Other mining	371	9,025	126,692	*4,527	7,014	22,457	3,965	—230,097
Construction	**350**	**5,689**	**295,508**	**11,475**	**2,192**	**16,667**	**9,736**	**18,235**
General building contractors	347	5,655	271,899	10,675	2,192	16,569	9,520	17,002
Special trade contractors	3	34	23,609	*800	—	*98	*216	*1,234
Manufacturing	**237**	**4,248**	**591,662**	**30,291**	**5,357**	**6,776**	**12,606**	**36,318**
Transportation, communication, electric, gas, and sanitary services	**316**	**6,406**	**130,136**	**18,848**	**2,205**	**21,277**	**39,808**	**—45,772**
Transportation	171	3,175	91,178	9,028	*1,742	9,721	17,458	—7,605
Communication, electric, gas, and sanitary services	145	3,231	38,958	9,820	*463	11,556	22,350	—38,167
Wholesale and retail trade	**1,119**	**20,350**	**1,759,249**	**148,057**	**15,869**	**16,339**	**29,297**	**80,176**
Wholesale trade	158	3,461	832,494	34,257	6,799	6,659	6,313	42,083
Retail trade	961	16,889	926,755	113,800	9,070	9,679	22,984	38,094
Building materials, paint, hardware, garden supply, and mobile home dealers	58	914	160,817	11,684	1,734	1,186	1,440	9,227
General merchandise stores	*38	*566	*43,141	*4,979	*404	*436	*520	*688
Food stores	33	640	96,855	*9,095	*488	*212	789	2,698
Automotive dealers and gasoline service stations	*119	*3,302	*90,865	*3,449	*983	*747	*824	*1,371
Apparel and accessory stores	*36	*684	*51,712	*6,796	*976	*296	*376	*3,071
Furniture and home furnishings stores	99	1,930	60,860	*11,772	*1,590	*1,276	6,998	43
Eating places	414	6,690	270,773	51,095	2,212	5,170	10,596	—31
Drinking places	*13	*286	*9,763	*2,754	—	*76	*590	*—733
Liquor stores	*85	*1,032	*6,936	*856	*83	—	*41	*—82
Other retail stores	66	845	135,033	*11,319	*600	*281	*811	21,841
Finance, insurance, and real estate	**48,699**	**917,407**	**13,251,998**	**611,875**	**150,065**	**2,707,135**	**1,944,909**	**—1,922,977**
Finance	20,675	381,735	5,015,015	173,440	79,966	279,853	69,962	—687,850
Banking and credit agencies other than banks	330	6,200	151,950	*25,063	*3,738	24,952	1,979	10,791
Security, commodity brokers, and services	395	10,086	4,361,051	125,567	55,809	133,618	2,442	20,732
Holding and investment companies	19,950	365,449	502,014	22,809	20,419	121,283	65,541	—719,373
Insurance agents, brokers, and service	151	3,265	400,986	*42,625	*1,568	*258	1,197	129,069
Real estate	27,873	532,407	7,835,996	395,810	68,532	2,427,023	1,873,750	—1,364,197
Operators and lessors of buildings	23,128	450,145	6,767,781	354,166	63,518	2,306,186	1,831,276	—1,372,701
Lessors, other than buildings	1,888	35,280	43,657	*450	*467	13,960	4,274	2,296
Real estate agents, brokers, and managers	1,522	24,517	317,790	17,223	1,844	37,293	15,427	—17,588
Other real estate	1,335	22,465	706,768	23,971	2,703	69,583	22,773	23,796
Services	**6,659**	**130,240**	**7,606,588**	**1,923,368**	**145,800**	**289,180**	**671,899**	**1,797,105**
Hotels and other lodging places	918	19,025	1,008,519	185,458	4,252	143,738	116,696	—29,530
Personal services	*41	*801	*39,265	*7,300	*1,131	*547	*1,331	*3,695
Business services	981	18,522	465,158	53,959	9,833	42,499	273,708	—22,578
Automotive repair and services	*96	*1,772	*29,052	*2,339	*524	*1,106	*4,172	*7,871
Miscellaneous repair services	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures	1,428	24,995	578,083	143,103	10,241	47,278	172,865	—166,148
Medical and health services	925	18,882	1,379,271	383,485	23,328	25,570	26,180	348,076
Legal services	1,016	19,150	3,223,463	885,814	59,144	10,744	47,244	1,492,817
Engineering and architectural services	115	2,112	492,845	149,182	*4,532	925	4,160	73,305
Accounting, auditing, and bookkeeping services	124	2,184	298,139	105,092	27,330	2,244	3,972	80,794
Other services	1,015	22,797	92,793	*7,636	5,486	14,530	21,570	8,803

Footnotes at end of table.

Table 6.—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts [1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51 to 100 Partners								
All industries	2,180	153,412	5,382,445	742,069	82,113	444,312	202,378	545,815
Agriculture, forestry, and fishing	*108	*8,302	*28,639	*2,749	*358	*2,724	*2,467	*—4,303
Farms	*108	*8,302	*28,639	*2,749	*358	*2,724	*2,467	*—4,303
Mining	327	24,150	115,784	*1,497	*1,184	4,755	10,741	3,635
Oil and gas extraction	308	22,928	83,964	*847	*32	*1,537	4,728	25,307
Other mining	*19	*1,222	*31,820	*649	*1,153	*3,218	*6,013	*—21,672
Construction	*4	*268	*19,743	*561	*72	*6	*102	*3,033
Manufacturing	17	1,141	171,731	16,107	658	*1,636	2,843	8,749
Transportation, communication, electric, gas, and sanitary services	*9	*586	*53,067	*3,286	—	*3,063	*3,355	*27,969
Wholesale and retail trade	8	600	157,538	14,573	698	4,589	5,801	7,834
Wholesale trade	5	351	80,205	5,196	215	3,806	3,852	—1,582
Retail trade	3	249	77,334	9,377	483	783	1,949	9,415
Finance, insurance, and real estate	1,443	100,070	3,141,710	194,070	53,346	392,483	134,112	—77,051
Finance and insurance	892	63,139	2,575,594	158,651	52,173	209,680	5,187	—823
Real estate	551	36,931	566,117	35,420	1,173	182,803	128,925	—76,228
Operators and lessors of buildings	472	32,255	455,356	17,176	1,003	160,219	109,593	—47,457
Other real estate	79	4,676	110,760	*18,244	170	*22,584	*19,332	—28,772
Services	264	18,295	1,694,232	509,226	25,797	35,055	42,957	575,950
Hotels and other lodging places	72	5,809	106,369	15,123	*2,407	20,373	12,919	—18,396
Business services	*21	*1,290	*66,491	*16,130	*2,895	*2,973	*5,737	*21,019
Automotive repair and services	*13	*663	*10,905	*337	—	*73	*296	*292
Amusement and recreation services, including motion pictures	*33	*1,966	*39,322	*17,022	*168	*2,159	*856	*—7,800
Medical and health services	36	2,557	261,600	81,627	*1,940	6,179	6,000	51,428
Legal services	64	4,050	1,125,819	345,116	13,366	2,769	16,178	514,327
Accounting, auditing, and bookkeeping services	6	419	79,260	33,872	5,021	529	971	14,937
Other services	*19	*1,541	*4,466	—	—	—	—	*143
101 to 500 Partners								
All industries	2,358	499,638	3,833,151	387,426	81,558	234,245	124,534	538,853
Agriculture, forestry, and fishing	31	5,699	78,101	—	68	5,450	*2,875	—14,856
Farms	31	5,699	78,101	—	68	5,450	*2,875	—14,856
Mining	459	90,119	256,724	*75	1,511	*6,496	*29,690	—11,340
Oil and gas extraction	454	88,559	256,515	*75	1,511	*6,496	*29,688	—2,059
Other mining	*5	*1,560	*209	—	—	—	*2	*—9,281
Construction and manufacturing	*14	*2,619	*57,976	*5,408	*757	*2,774	*601	*232
Wholesale and retail trade	20	4,378	778,173	5,173	7,194	6,343	5,600	18,653
Wholesale trade	4	1,002	770,067	4,676	4,553	6,343	5,565	18,328
Retail trade	16	3,376	8,106	497	2,641	—	35	325
Finance, insurance, and real estate	1,760	381,753	1,754,645	82,363	24,613	198,151	62,581	282,304
Finance and insurance	1,332	290,423	1,508,252	75,839	24,299	128,390	6,720	283,830
Real estate	428	91,330	246,393	6,524	314	69,760	55,861	—1,526
Operators and lessors of buildings	396	84,556	230,210	5,996	314	67,752	55,240	—4,641
Other real estate	32	6,774	16,183	527	—	*2,008	621	3,116
Services	74	15,070	907,532	294,406	47,415	15,032	23,186	263,860
Hotels and other lodging places	*18	*3,371	*44,284	*7,654	—	*3,307	*2,851	*4,209
Business services	*9	*2,630	*15,774	*2,568	—	*882	*5,298	*4,496
Amusement and recreation services, including motion pictures	*14	*3,637	*55,939	*11,934	*52	*2,559	*2,682	*5,231
Medical and health services	*9	*1,430	*154,049	*34,820	*6,456	*3,329	*2,607	*39,215
Legal services	10	1,248	311,391	83,740	4,019	1,043	5,331	142,203
Accounting, auditing, and bookkeeping services	9	2,110	275,352	134,288	36,740	2,221	3,911	60,530
Other services	*5	*644	*50,744	*19,403	*148	*1,689	*505	*7,975

Footnotes at end of table.

Table 6.——Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries——Continued

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

Industry	Number of—		Business receipts [1]	Salaries and wages	Guaranteed payments to partners	Interest paid	Depreciation	Net income (less deficit)
	Partnerships	Partners						
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
501 to 1,000 Partners								
All industries	383	260,699	2,700,429	869,822	104,906	71,654	65,943	499,689
Agriculture, forestry, and fishing	*25	*16,096	*107,408	*5	*7	*15,103	*3,605	*—23,357
Mining	56	37,188	39,342	—	—	1,617	3,709	—69,076
Oil and gas extraction	56	37,188	39,342	—	—	1,617	3,709	—69,076
Finance, insurance, and real estate	292	200,794	426,415	7,106	*2,876	39,924	27,273	169,978
Finance	239	160,090	295,379	*47	*1,593	2,295	309	174,522
Real estate	53	40,704	131,036	7,060	*1,283	37,630	26,963	—4,544
Services	10	6,621	2,127,264	862,712	102,024	15,010	31,356	422,144
More Than 1,000 Partners								
All industries	288	661,467	2,190,790	401,296	42,478	105,370	97,650	631,120
Agriculture, forestry, and fishing	3	6,793	17,238	378	—	5,226	1,973	—9,212
Mining	48	129,836	72,476	—	245	11,163	4,113	—78,796
Oil and gas extraction	48	129,836	72,476	—	245	11,163	4,113	—78,796
Manufacturing and services	8	8,666	1,156,747	386,068	26,493	3,218	*9,288	251,707
Finance, insurance, and real estate	229	516,172	944,329	14,850	15,741	85,764	82,276	467,420
Finance	162	380,160	639,958	*52	*11,885	*1,432	1,450	499,074
Real estate	67	136,012	304,371	14,798	*3,856	84,332	80,826	—31,654

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

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: Estimates for separate industry groups have been combined in certain cases, to avoid disclosure of information about specific partnerships.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets [1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All Industries													
Number of partnerships	1,234,157	1,023,542	129,749	159,565	123,817	117,864	134,936	161,372	85,413	50,601	51,820	8,405	210,615
Number of partners	6,121,455	5,326,104	414,339	475,354	370,780	395,125	491,695	717,927	508,724	396,726	765,000	790,434	795,351
Total assets	**353,696,180**	**353,696,180**	—	**643,136**	**2,083,082**	**4,295,086**	**9,667,125**	**25,846,649**	**30,245,546**	**35,312,358**	**104,393,131**	**141,210,066**	—
Cash	13,884,746	13,884,746	—	165,300	332,567	531,926	913,055	1,779,869	1,636,786	1,645,652	3,321,871	3,557,718	—
Notes and accounts receivable	25,299,171	25,299,171	—	30,820	137,032	288,962	537,296	1,656,974	1,828,208	2,397,494	5,665,710	12,756,675	—
Less: Allowance for bad debts	232,454	232,454	—	1,231	2,058	2,001	5,413	15,947	11,886	70,470	57,568	65,881	—
Inventories	17,202,990	17,202,990	—	62,587	229,706	407,641	790,864	1,654,891	1,465,473	1,536,114	3,975,785	7,079,929	—
Government obligations:													
United States	5,974,036	5,974,036	—	*245	*678	*1,081	17,951	36,908	50,825	76,468	533,439	5,256,440	—
State and local	1,174,738	1,174,738	—	*14	*586	*1,500	8,829	9,930	45,774	80,642	171,910	855,553	—
Other current assets	14,895,523	14,895,523	—	18,892	48,242	110,765	272,184	674,941	780,643	1,078,330	3,946,785	7,964,740	—
Mortgage and real estate loans	11,477,659	11,477,659	—	8,105	42,279	86,422	387,074	1,013,576	1,303,475	1,557,950	4,296,917	2,781,860	—
Other investments	31,812,337	31,812,337	—	24,992	95,189	189,400	310,739	1,046,788	1,398,320	1,464,738	5,582,927	21,699,242	—
Depreciable assets	219,149,769	219,149,769	*341	668,657	1,772,082	3,337,558	6,668,421	16,516,177	19,765,180	22,840,740	73,890,312	73,690,300	—
Less: Accumulated depreciation	60,422,032	60,422,032	*341	416,241	908,776	1,549,571	2,512,576	5,773,339	6,612,267	6,818,349	19,267,016	16,563,556	—
Depletable assets	4,411,376	4,411,376	*664	12,977	29,211	43,542	122,414	305,650	237,939	294,465	795,476	2,569,040	—
Less: Accumulated depletion	815,906	815,906	*664	7,349	13,802	16,221	47,512	85,472	55,778	65,497	182,689	340,921	—
Land	46,442,485	46,442,485	—	21,569	162,903	560,853	1,647,749	5,603,426	6,755,153	7,579,875	15,002,397	9,108,559	—
Intangible assets (amortizable)	3,230,969	3,230,969	—	7,909	23,237	53,479	37,956	156,416	185,476	250,364	1,188,140	1,327,992	—
Less: Accumulated amortization	1,061,087	1,061,087	—	3,957	12,759	40,921	10,137	54,457	50,785	79,235	354,205	454,630	—
Other assets	21,271,862	21,271,862	—	49,848	146,765	290,671	528,229	1,320,317	1,523,009	1,543,076	5,882,938	9,987,008	—
Total liabilities	**353,696,180**	**353,696,180**	—	**643,136**	**2,083,082**	**4,295,086**	**9,667,125**	**25,846,649**	**30,245,546**	**35,312,358**	**104,393,131**	**141,210,066**	—
Accounts payable	20,943,025	20,943,025	*10,891	65,273	147,387	244,250	491,201	1,172,971	1,019,971	1,014,495	3,253,368	13,523,218	—
Mortgages, notes, and bonds payable in less than one year	27,810,649	27,810,649	*33	171,343	277,287	479,395	894,438	2,553,965	3,058,586	3,346,423	9,028,207	8,000,973	—
Other current liabilities	16,804,131	16,804,131	*6,618	153,939	100,648	177,793	408,961	643,529	720,446	1,117,425	3,755,384	9,719,386	—
All nonrecourse loans	83,746,916	83,746,916	—	66,741	97,226	100,609	381,601	1,486,398	2,697,617	5,837,200	33,186,824	39,892,702	—
Mortgages, notes, and bonds payable in one year or more	114,942,633	114,942,633	*7,240	150,463	651,725	1,108,986	3,080,103	9,907,619	13,122,455	15,437,932	42,178,092	29,298,018	—
Other liabilities	28,803,143	28,803,143	249,900	793,586	173,768	504,778	586,410	1,818,354	2,099,811	2,205,875	6,231,584	14,139,076	—
Partners' capital accounts (+ or —) net	60,645,684	60,645,684	—274,681	—758,209	635,040	1,679,276	3,824,411	8,263,812	7,526,660	6,353,008	6,759,672	26,636,694	—
Total receipts	**219,192,109**	**199,685,452**	**15,523,847**	**6,259,020**	**7,988,803**	**10,387,471**	**13,838,321**	**23,049,461**	**18,629,956**	**17,164,160**	**40,190,942**	**46,653,470**	**19,506,657**
Business receipts	207,731,266	189,537,361	15,044,076	6,034,718	7,858,936	10,103,980	13,367,635	22,133,225	17,812,757	16,217,952	38,058,026	42,906,057	18,193,905
Income from other partnerships and fiduciaries	829,508	821,952	20,265	65,702	3,378	53,250	31,314	91,413	68,217	79,443	160,677	248,293	7,556
Nonqualifying dividends	70,409	47,543	308	166	197	452	1,140	2,382	6,136	841	23,331	12,590	22,865
Interest received	4,346,928	3,667,917	93,851	18,965	16,572	39,720	72,049	210,628	235,779	273,707	805,966	1,900,681	679,011
Rents received	914,937	842,224	28,724	6,232	9,576	21,685	43,585	90,866	79,224	104,335	207,206	250,790	72,713
Royalties	410,315	382,814	5,794	17,847	*3,139	19,376	43,104	47,247	63,790	55,188	86,049	41,280	27,501
Farm net profit	30,352	18,298	*1,483	—	*621	*417	*2,760	3,172	*887	*626	5,383	2,948	12,055
Net gain, noncapital assets	957,426	889,008	213,799	16,577	24,295	18,775	76,409	98,181	60,135	80,372	158,483	141,982	68,418
Other receipts	3,900,968	3,478,334	115,547	98,814	72,088	129,815	200,325	372,347	303,031	351,696	685,821	1,148,849	422,634
Total deductions	**204,745,300**	**188,491,787**	**15,090,221**	**4,864,248**	**6,626,035**	**8,625,143**	**11,870,440**	**20,482,739**	**17,195,349**	**16,162,818**	**40,488,308**	**47,086,486**	**16,253,513**
Cost of sales and operations, total	87,217,203	77,789,296	5,282,241	2,269,732	3,093,085	4,571,152	6,328,971	10,813,713	8,569,878	7,070,539	14,913,454	14,876,530	9,427,907
Salaries and wages	16,585,456	15,494,423	656,140	427,051	782,017	952,682	1,195,715	1,941,746	1,355,038	1,323,980	2,966,660	3,893,394	1,091,033
Guaranteed payments to partners	3,500,460	3,176,676	181,611	291,833	326,919	291,156	349,227	434,677	272,648	177,251	363,909	487,444	323,783
Rent paid	5,154,353	4,642,058	233,878	234,766	344,023	373,903	428,653	570,519	460,641	402,273	798,682	794,719	512,294
Interest paid	16,022,804	15,453,087	408,876	54,483	83,304	149,356	340,839	986,633	1,243,116	1,571,625	5,332,573	5,282,281	569,717
Taxes paid	7,364,870	6,882,593	251,102	106,351	185,379	270,333	378,038	699,544	679,084	711,171	1,862,074	1,739,517	482,276
Bad debts	263,583	249,076	14,536	4,164	6,078	8,013	20,421	32,950	22,534	28,929	61,971	49,479	14,507
Repairs	3,352,299	2,938,101	120,296	44,889	75,992	116,159	194,722	342,168	327,984	343,710	790,680	581,501	414,198
Depreciation	14,519,760	13,630,586	374,929	91,404	199,874	303,033	488,323	1,124,952	1,230,040	1,357,386	4,207,804	4,252,839	889,174
Amortization	222,728	221,116	12,666	571	2,763	3,931	5,641	12,347	11,672	23,425	63,564	84,537	1,612
Depreciation	246,530	242,203	8,681	943	*316	*435	4,569	12,240	5,414	19,396	55,057	135,152	4,327
Pension, profit—sharing, annuity, and bond purchase plans	260,432	252,248	3,377	5,615	6,397	8,253	10,142	19,394	15,469	15,907	57,552	110,142	8,184
Employee benefit programs	458,999	444,481	12,969	6,226	12,963	25,467	25,891	45,558	41,489	39,155	104,999	129,765	14,517
Net loss from other partnerships and fiduciaries	1,961,174	1,894,299	75,811	199,349	43,609	68,055	82,122	216,704	199,777	201,111	472,890	334,871	66,875
Farm net loss	14,677	9,862	*3,888	—	*260	*585	*4,054	*153	*69	*59	*714	*80	*4,815
Net loss, noncapital assets	193,501	175,488	20,737	9,141	6,765	833	15,849	4,887	3,364	9,647	26,312	77,953	18,012
Other deductions	47,406,474	44,996,194	7,428,482	1,117,729	1,456,289	1,481,797	1,997,262	3,224,554	2,757,133	2,867,252	8,409,414	14,256,282	2,410,280
Net income (less deficit)	**14,446,809**	**11,193,664**	**433,626**	**1,394,772**	**1,362,768**	**1,762,328**	**1,967,881**	**2,566,722**	**1,434,607**	**1,001,342**	**—297,366**	**—433,016**	**3,253,145**
Net income	33,689,343	29,681,225	1,695,783	1,822,455	1,816,299	2,095,186	2,577,874	3,885,081	2,840,197	2,446,489	4,737,265	5,764,596	4,008,118
Deficit	—19,242,534	—18,487,561	—1,262,157	—427,683	—453,531	—332,857	—609,994	—1,318,360	—1,405,590	—1,445,147	—5,034,632	—6,197,611	—754,973
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	246,857	228,960	10,215	—2,145	10,256	5,410	9,583	8,104	9,908	18,147	29,480	130,003	17,897
Net long—term capital gain (less loss)	3,749,996	3,588,675	272,808	12,070	25,408	39,627	1,364,845	211,238	456,080	265,139	465,622	475,838	161,321

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets [1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, and Fishing													
Number of partnerships	126,938	77,929	9,303	10,668	8,294	9,474	11,387	14,773	7,356	4,122	2,377	175	49,009
Number of partners	380,363	257,001	23,140	27,394	21,114	24,120	39,227	46,173	25,813	18,005	17,771	14,244	123,362
Total assets	**15,218,935**	**15,218,935**	—	**43,494**	**145,541**	**352,136**	**805,575**	**2,389,532**	**2,603,037**	**2,710,680**	**4,313,874**	**1,855,067**	—
Cash	726,902	726,902	—	9,062	15,679	32,787	54,428	156,963	136,264	134,250	129,837	57,633	—
Notes and accounts receivable	743,932	743,932	—	734	*3,126	6,634	12,652	63,016	91,449	177,774	250,409	138,138	—
Less: Allowance for bad debts	1,939	1,939	—	*168	—	—	—	*247	*38	*362	843	*281	—
Inventories	1,403,517	1,403,517	—	2,506	8,496	9,470	50,723	169,714	177,196	230,804	445,030	309,578	—
Government obligations:													
United States	22,820	22,802	—	—	*233	*168	*21	*1,929	*2,431	*3,539	12,581	*1,918	—
State and local	17,277	17,277	—	—	—	—	*15	*4,003	*892	*10,787	*1,579	*2	—
Other current assets	385,165	385,165	—	*1,693	*2,005	10,800	13,873	36,991	63,726	51,864	136,700	67,515	—
Mortgage and real estate loans	219,751	219,751	—	—	*1,008	*291	*7,564	26,112	27,368	60,280	72,078	25,048	—
Other investments	525,663	525,663	—	—	*4,451	*3,345	6,715	42,866	70,734	89,803	190,390	117,359	—
Depreciable assets	8,944,720	8,944,720	—	68,119	176,420	379,870	685,872	1,807,360	1,613,260	1,509,160	2,025,785	678,875	—
Less: Accumulated depreciation	3,642,789	3,642,789	—	42,934	86,056	183,119	301,330	758,652	692,139	615,810	739,929	222,821	—
Depletable assets	329,065	329,065	—	*1,620	*785	*13,621	*34,854	40,582	55,481	*12,681	69,511	99,929	—
Less: Accumulated depletion	98,931	98,931	—	*1,109	*26	*5,143	*18,832	11,975	14,132	*822	27,819	*19,072	—
Land	4,596,768	4,596,768	—	*1,310	15,147	56,891	209,937	681,943	880,054	891,631	1,409,615	450,241	—
Intangible assets (amortizable)	34,532	34,532	—	*230	*30	*56	*228	5,525	7,347	3,254	8,853	9,009	—
Less: Accumulated amortization	9,175	9,175	—	*45	*12	*13	*101	1,751	971	809	2,569	2,904	—
Other assets	1,021,656	1,021,656	—	2,477	4,255	26,476	48,955	125,153	184,116	152,657	332,667	144,900	—
Total liabilities	**15,218,935**	**15,218,935**	—	**43,494**	**145,541**	**352,136**	**805,575**	**2,389,532**	**2,603,037**	**2,710,680**	**4,313,874**	**1,855,067**	—
Accounts payable	353,110	353,110	—	3,287	3,101	6,755	34,505	59,314	37,845	27,125	117,932	63,245	—
Mortgages, notes, and bonds payable in less than one year	3,292,469	3,292,469	—	12,177	14,543	118,369	124,939	457,625	488,336	493,366	1,077,506	505,607	—
Other current liabilities	474,628	474,628	—	12,557	9,852	10,522	101,030	43,353	46,578	85,472	125,251	40,012	—
All nonrecourse loans	821,945	821,945	—	*17	*2,715	*1,512	23,430	65,587	92,383	155,193	255,489	225,619	—
Mortgages, notes, and bonds payable in one year or more	5,532,262	5,532,262	—	8,245	25,965	80,160	250,359	745,521	937,181	1,135,530	1,806,779	542,522	—
Other liabilities	824,658	824,658	—	6,725	*7,963	50,882	24,478	118,229	172,982	66,281	198,275	178,842	
Partners' capital accounts (+ or —) net	3,919,864	3,919,864	—	488	81,401	83,935	246,834	899,902	827,731	747,714	732,640	299,221	—
Total receipts	**19,359,983**	**13,984,122**	**896,932**	**254,397**	**333,987**	**663,385**	**1,073,634**	**2,318,831**	**1,930,532**	**1,758,006**	**3,610,996**	**1,143,422**	**5,375,860**
Business receipts	18,044,938	12,999,262	848,355	230,418	308,085	589,933	983,369	2,121,946	1,771,586	1,647,243	3,414,443	1,083,881	5,045,676
Income from other partnerships and fiduciaries	16,273	15,328	—	—	*68	*3,145	*9	*4,312	*1,107	*1,998	3,639	1,051	*944
Nonqualifying dividends	2,414	2,315	*93	—	*27	—	—	357	674	*108	996	*59	*99
Interest received	81,499	64,367	1,649	328	244	3,234	2,247	7,328	8,339	13,147	17,564	10,287	17,132
Rents received	139,552	120,256	9,181	*893	774	3,778	12,847	12,778	18,647	21,340	26,986	13,033	19,296
Royalties	18,234	14,081	*176	—	—	*59	*100	1,075	1,172	5,071	4,316	2,113	4,154
Farm net profit	16,465	12,959	*1,464	—	*621	—	*2,590	*3,098	*304	*85	*4,303	*494	*3,505
Net gain, noncapital assets	94,410	74,123	6,604	5,287	1,478	1,663	4,794	14,174	11,278	7,165	16,189	5,491	20,287
Other receipts	946,199	681,432	29,409	17,471	22,689	61,574	67,679	153,762	117,426	61,849	122,561	27,014	264,766
Total deductions	**18,125,111**	**13,546,832**	**794,304**	**229,768**	**308,297**	**620,968**	**975,018**	**2,141,392**	**1,784,564**	**1,730,557**	**3,705,926**	**1,256,038**	**4,578,279**
Cost of sales and operations, total	11,497,094	8,640,494	524,535	132,541	147,593	314,002	567,522	1,277,837	1,073,427	1,063,180	2,682,834	857,023	2,856,600
Salaries and wages	229,330	200,497	7,678	3,283	9,059	23,846	16,159	43,390	25,559	18,294	37,529	15,699	28,833
Guaranteed payments to partners	234,470	186,619	7,843	*8,266	9,176	33,219	18,724	32,678	27,661	20,020	25,361	3,671	47,851
Rent paid	814,974	562,499	30,729	13,090	17,425	34,738	66,547	99,915	92,855	66,946	101,909	38,345	252,475
Interest paid	1,037,438	778,949	54,548	6,005	7,673	20,386	45,439	101,338	120,558	118,545	218,427	86,029	258,489
Taxes paid	348,628	253,707	16,132	2,864	5,819	15,912	18,553	45,548	40,633	34,299	55,476	18,470	94,921
Bad debts	5,045	4,926	*106	*22	*64	*51	*159	604	623	238	975	2,085	*120
Repairs	652,897	427,982	25,077	6,194	14,614	29,524	34,432	87,164	73,523	59,781	77,497	20,177	224,915
Depreciation	1,354,772	907,890	57,661	8,993	22,416	51,134	68,736	180,486	149,090	133,379	182,406	53,590	446,882
Amortization	1,152	1,039	*5	—	*3	*8	*15	*234	*13	*285	231	244	*114
Depletion	1,960	1,807	*7	—	*26	—	—	*607	*133	*501	368	166	*152
Pension, profit—sharing, annuity, and bond purchase plans	4,044	3,990	*250	*10	*165	*1,501	*42	*217	519	*61	618	606	*54
Employee benefit programs	9,398	8,671	*79	*13	*152	*27	*19	685	1,859	1,014	2,993	1,830	727
Net loss from other partnerships and fiduciaries	35,305	35,187	*2,714	—	—	—	—	*93	*741	*13,572	3,256	14,811	*118
Farm net loss	10,789	*5,974	*954	—	*260	*585	*4,050	*125	—	—	—	—	*4,815
Net loss, noncapital assets	7,849	5,843	*206	*50	*206	*410	*58	881	*178	*1,623	1,567	*666	2,006
Other deductions	1,879,966	1,520,759	65,780	48,437	73,647	95,626	134,562	269,590	177,191	198,818	314,480	142,628	359,207
Net income (less deficit)	**1,234,872**	**437,290**	**102,628**	**24,630**	**25,689**	**42,417**	**98,616**	**177,439**	**145,969**	**27,448**	**—94,930**	**—112,616**	**797,581**
Net income	2,442,740	1,473,337	139,988	55,936	60,620	109,992	157,162	317,420	266,491	180,205	151,555	33,968	969,404
Deficit	—1,207,869	—1,036,046	—37,360	—31,307	—34,930	—67,575	—58,545	—139,981	—120,522	—152,757	—246,485	—146,584	—171,822
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	2,698	3,255	*204	*—100	—	*140	—	*—336	*—1,045	*15	2,986	1,390	*—557
Net long—term capital gain (less loss)	209,143	154,715	*18,612	*12,928	*5,551	3,176	*3,205	20,990	35,043	24,539	18,998	11,674	54,427

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets [1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining													
Number of partnerships	23,629	20,427	2,500	5,463	1,874	1,397	2,260	2,995	1,871	704	1,038	325	3,202
Number of partners	468,566	432,624	16,853	44,482	17,719	13,709	29,214	47,434	35,757	35,343	103,963	88,150	35,942
Total assets	**13,520,935**	**13,520,935**	—	**19,854**	**30,618**	**50,748**	**158,876**	**464,548**	**663,632**	**493,034**	**2,083,596**	**9,556,028**	—
Cash	697,496	697,496	—	3,153	5,524	3,997	22,643	45,955	69,129	57,970	166,496	322,630	—
Notes and accounts receivable	883,243	883,243	—	*741	*1,287	*4,639	8,494	38,086	58,676	62,103	195,628	513,588	—
Less: Allowance for bad debts	586	586	—	—	—	—	—	—	—	—	*251	335	—
Inventories	347,646	347,646	—	—	—	*432	*585	2,187	5,665	4,068	38,546	296,163	—
Government obligations:													
United States	463,127	463,127	—	—	—	—	—	*145	*1,300	*1,533	*18,707	441,442	—
State and local	20,382	20,382	—	—	—	—	—	—	—	10,208	*1,556	8,619	—
Other current assets	466,025	466,025	—	*551	—	*4	*4,080	17,653	29,067	3,500	71,594	339,575	—
Mortgage and real estate loans	38,392	38,392	—	—	—	—	—	—	*677	*1,234	*25,926	*10,556	—
Other investments	1,166,260	1,166,260	—	*675	*4,190	*4,893	*3,757	21,959	39,838	22,103	159,878	908,968	—
Depreciable assets	7,685,371	7,685,371	—	48,326	29,820	62,188	162,915	346,810	414,350	284,252	1,137,686	5,199,021	—
Less: Accumulated depletion	2,589,946	2,589,946	—	35,324	17,573	34,860	71,827	145,843	164,475	112,950	415,023	1,592,071	—
Depletable assets	2,770,257	2,770,257	—	3,855	*4,723	*10,722	22,736	99,532	103,307	142,815	479,130	1,903,436	—
Less: Accumulated depletion	512,285	512,285	—	*2,798	*6,474	*5,483	9,681	33,849	22,898	45,955	125,505	259,641	—
Land	331,015	331,015	—	—	*1,098	*78	—	18,675	22,345	8,576	76,155	204,089	—
Intangible assets (amortizable)	218,643	218,643	—	*402	*117	*324	*743	12,291	5,974	11,341	36,291	151,160	—
Less: Accumulated amortization	98,978	98,978	—	*38	*31	*168	*252	7,668	652	9,154	7,228	73,787	—
Other assets	1,634,874	1,634,874	—	*310	*7,936	*3,982	14,685	48,616	101,330	51,392	224,010	1,182,614	—
Total liabilities	**13,520,935**	**13,520,935**	—	**19,854**	**30,618**	**50,748**	**158,876**	**464,548**	**663,632**	**493,034**	**2,083,596**	**9,556,028**	—
Accounts payable	765,658	765,658	*1,231	1,381	*3,609	*491	6,235	52,331	41,961	55,213	165,482	437,723	—
Mortgages, notes, and bonds payable in less than one year	866,744	866,744	—	*2,359	*234	*13,228	*25,949	76,142	44,232	44,184	169,087	491,329	—
Other current liabilities	377,730	377,730	*250	*1,039	*330	*279	*633	40,878	19,832	4,514	60,215	249,761	—
All nonrecourse loans	1,158,141	1,158,141	—	—	*24,780	—	*7,513	147,282	*100,807	*31,375	84,580	761,804	—
Mortgages, notes, and bonds payable in one year or more	2,568,260	2,568,260	—	*4,919	*182,030	*10,144	*5,302	181,565	65,515	70,705	297,670	1,750,410	—
Other liabilities	1,245,633	1,245,633	*13,817	*3,854	*2,536	*6,566	*2,181	38,128	9,733	28,581	164,952	975,287	—
Partners' capital accounts (+ or —) net	6,538,768	6,538,768	*−15,298	6,301	−182,900	20,040	111,065	−71,777	381,552	258,461	1,141,611	4,889,712	—
Total receipts	**7,054,695**	**6,957,089**	**195,119**	**67,324**	**51,557**	**58,426**	**175,835**	**461,694**	**479,833**	**487,826**	**1,502,679**	**3,476,797**	**97,606**
Business receipts	6,563,203	6,468,822	181,840	65,296	49,838	43,979	154,346	425,347	450,731	456,449	1,420,409	3,220,587	94,382
Income from other partnerships and fiduciaries	79,243	79,243	—	—	*156	*1,124	—	*3,056	*4,961	*9,227	15,573	45,145	—
Nonqualifying dividends	*300	*300	—	—	—	—	—	—	—	—	*14	*285	—
Interest received	49,383	49,282	291	*26	*383	*67	*919	5,193	1,374	2,610	14,150	24,270	*101
Rents received	24,665	24,632	*276	—	—	*28	*414	2,349	465	814	6,081	14,204	*34
Royalties	115,576	113,167	*5,372	*1,001	—	*9,367	*13,347	7,934	19,008	14,924	23,465	18,750	*2,409
Farm net profit	*493	*493	*4	—	—	—	—	*12	—	—	*26	*451	—
Net gain, noncapital assets	27,286	27,069	*2,621	*252	—	*255	*2,414	3,567	813	1,945	5,210	9,994	*217
Other receipts	194,547	194,082	*4,714	*749	*1,180	*3,606	*4,395	14,236	2,481	1,858	17,751	143,112	*464
Total deductions	**9,911,942**	**9,578,744**	**891,640**	**75,341**	**189,476**	**55,294**	**277,265**	**621,781**	**666,887**	**538,781**	**1,771,386**	**4,490,893**	**333,198**
Cost of sales and operations, total	2,490,862	2,465,405	46,817	14,072	—	*4,983	30,059	95,322	130,428	120,844	477,235	1,545,645	25,456
Salaries and wages	204,090	199,797	11,959	*419	*1,426	*1,971	9,435	13,892	6,271	16,001	38,150	100,273	4,294
Guaranteed payments to partners	45,174	44,439	*4,261	*1,790	*4,370	*928	*3,819	5,372	4,358	3,683	7,926	7,933	*735
Rent paid	173,840	171,027	11,157	2,739	*2,431	*2,826	4,578	17,110	14,922	11,856	42,636	60,773	2,813
Interest paid	274,975	267,975	1,938	*195	*16	*834	928	24,781	11,542	10,738	35,244	181,759	7,000
Taxes paid	250,814	245,847	13,524	1,836	2,341	1,946	6,083	14,363	17,638	16,191	55,036	116,889	4,968
Bad debts	3,305	3,260	*1,088	—	—	—	*11	*3	*39	*509	992	617	*45
Repairs	115,072	111,094	5,213	*1,330	*829	*1,037	3,364	6,552	2,586	10,159	17,264	62,760	3,977
Depreciation	653,150	645,390	32,067	3,504	2,591	5,279	14,503	33,433	40,481	30,903	117,909	364,720	7,760
Amortization	13,230	13,230	*61	—	—	—	*52	*506	*927	*47	710	10,927	—
Depletion	172,835	169,393	8,437	*339	*237	*235	*1,989	7,585	4,456	11,503	38,305	96,306	3,443
Pension, profit—sharing, annuity, and bond purchase plans	10,956	10,956	*32	—	—	—	—	*6	*107	—	1,871	8,939	—
Employee benefit programs	18,269	18,218	*79	—	—	—	*28	*51	*184	*149	3,155	14,572	*51
Net loss from other partnerships and fiduciaries	265,020	265,020	*1,742	*1,597	*6,942	*420	*6,651	*11,041	*34,353	*39,338	82,471	80,467	—
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	2,616	2,616	*111	*1,187	—	—	—	*328	*75	*19	*838	*57	—
Other deductions	5,217,735	4,945,078	753,156	46,334	168,294	34,833	195,764	391,436	398,520	266,841	851,644	1,838,256	272,657
Net income (less deficit)	**−2,857,247**	**−2,621,654**	**−696,521**	**−8,018**	**−137,919**	**3,132**	**−101,430**	**−160,087**	**−187,054**	**−50,955**	**−268,708**	**−1,014,096**	**−235,593**
Net income	1,681,384	1,663,154	36,572	25,836	31,132	27,927	61,134	160,210	163,085	167,382	397,483	592,391	18,231
Deficit	−4,538,631	−4,284,808	−733,093	−33,854	−169,052	−24,795	−162,564	−320,297	−350,139	−218,337	−666,191	−1,606,487	−253,823
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	1,417	1,417	*−2,311	—	—	—	—	*−1,119	*290	*483	675	3,398	—
Net long—term capital gain (less loss)	36,176	35,607	*2	—	—	*336	—	*11,641	*5,263	2,807	11,597	3,962	*569

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets [1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction													
Number of partnerships	78,032	60,878	13,526	17,021	9,963	6,083	5,665	4,338	1,971	1,176	945	190	17,154
Number of partners	177,685	140,485	28,786	36,504	21,868	13,009	13,887	11,339	6,500	3,950	3,477	1,165	37,200
Total assets	**7,322,378**	**7,322,378**	—	**73,461**	**155,632**	**215,420**	**399,429**	**671,272**	**683,081**	**826,092**	**1,919,380**	**2,378,611**	—
Cash	618,934	618,934	—	20,650	30,314	38,900	63,384	87,285	63,834	53,727	127,530	133,310	—
Notes and accounts receivable	1,173,732	1,173,732	—	4,219	11,018	20,521	55,917	90,712	110,302	214,057	353,625	313,361	—
Less: Allowance for bad debts	61,440	61,440	—	*429	*15	*981	*205	*334	*256	*55,129	1,729	*2,362	—
Inventories	1,907,183	1,907,183	—	2,691	12,885	24,531	81,473	153,002	168,149	171,955	578,294	714,202	—
Government obligations:													
United States	27,701	27,701	—	—	—	*88	—	—	*674	*148	*7,565	*19,226	—
State and local	15,762	15,762	—	—	—	—	*1	*430	*48	*359	*7,556	*7,368	—
Other current assets	705,563	705,563	—	1,645	1,960	6,254	8,127	39,812	72,666	127,265	223,611	224,222	—
Mortgage and real estate loans	200,445	200,445	—	—	*157	*3,046	4,310	17,796	7,704	31,062	38,435	97,936	—
Other investments	217,791	217,791	—	*413	*531	6,116	*774	25,471	17,052	17,314	59,990	90,129	—
Depreciable assets	1,992,275	1,992,275	*208	67,804	129,384	137,170	170,085	274,842	225,806	191,148	322,445	473,384	—
Less: Accumulated depreciation	789,383	789,383	*208	30,668	52,529	46,841	59,002	137,184	97,299	76,548	129,128	159,977	—
Depletable assets	44,360	44,360	—	*985	*2,229	—	*9,824	*4,080	*8	*388	*24,548	*2,299	—
Less: Accumulated depletion	6,637	6,637	—	*315	*586	—	*1,716	*1,541	—	*134	*1,986	*360	
Land	627,176	627,176	—	*279	*3,050	15,448	49,223	52,807	79,689	129,248	154,385	143,046	—
Intangible assets (amortizable)	11,677	11,677	—	*871	—	*351	*169	810	793	661	4,673	3,348	—
Less: Accumulated amortization	2,652	2,652	—	*86	—	*274	*36	288	*215	253	835	666	—
Other assets	639,892	639,892	—	5,401	17,234	11,090	17,099	63,570	34,125	20,826	150,401	320,145	—
Total liabilities	**7,322,378**	**7,322,378**	—	**73,461**	**155,632**	**215,420**	**399,429**	**671,272**	**683,081**	**826,092**	**1,919,380**	**2,378,611**	—
Accounts payable	820,292	820,292	—	6,934	14,438	15,470	40,150	71,076	72,712	89,383	241,589	268,541	—
Mortgages, notes, and bonds payable in less than one year	1,706,184	1,706,184	—	13,952	31,003	40,007	84,999	183,161	185,146	180,181	598,384	389,351	—
Other current liabilities	753,366	753,366	*5	4,969	8,543	9,611	17,225	38,162	72,246	117,390	204,502	280,711	—
All nonrecourse loans	202,039	202,039	—	*209	—	—	*715	*645	19,316	*32,350	*26,602	122,203	—
Mortgages, notes, and bonds payable in one year or more	1,433,029	1,433,029	—	17,945	23,611	55,996	75,719	116,793	113,165	177,608	366,089	486,103	—
Other liabilities	886,102	886,102	—	5,937	8,629	11,875	7,292	44,735	53,916	63,410	190,629	499,679	—
Partners' capital accounts (+ or —) net	1,521,365	1,521,365	*—5	23,514	69,408	82,460	173,329	216,699	166,580	165,771	291,585	332,024	—
Total receipts	**16,342,214**	**14,616,170**	**1,367,576**	**1,062,088**	**1,054,895**	**957,640**	**1,129,319**	**1,660,487**	**1,546,314**	**1,291,749**	**2,548,719**	**1,997,385**	**1,726,044**
Business receipts	16,052,651	14,344,854	1,350,532	1,056,726	1,053,274	955,381	1,125,041	1,635,930	1,523,329	1,252,718	2,489,441	1,902,483	1,707,797
Income from other partnerships and fiduciaries	33,530	33,307	—	—	—	—	—	*45	*3,857	*8,129	5,895	15,381	*223
Nonqualifying dividends	120	115	—	—	—	*5	—	*28	—	—	*70	*12	*5
Interest received	42,815	40,464	1,722	303	265	476	1,089	2,881	4,230	4,049	11,433	14,017	2,351
Rents received	66,004	58,067	2,633	*115	*49	1,562	995	7,821	5,093	8,229	15,607	15,963	7,937
Royalties	523	*313	—	—	*120	—	—	—	*4	—	*15	*175	*210
Farm net profit	*839	*81	—	—	—	—	—	—	*28	*41	*12	—	*758
Net gain, noncapital assets	22,387	21,617	4,162	*224	*300	*100	733	1,333	1,327	3,060	4,782	5,597	770
Other receipts	123,345	117,353	8,527	*4,721	888	117	1,462	12,451	8,445	15,523	21,463	43,756	5,992
Total deductions	**14,571,973**	**13,105,492**	**1,172,333**	**824,621**	**881,039**	**832,125**	**1,014,088**	**1,495,419**	**1,410,172**	**1,193,956**	**2,390,209**	**1,891,529**	**1,466,480**
Cost of sales and operations, total	11,020,899	10,197,394	881,921	553,133	550,414	577,303	705,463	1,160,184	1,163,968	949,295	2,067,212	1,588,501	823,505
Salaries and wages	782,248	609,038	71,930	57,996	96,883	64,186	79,113	78,814	50,950	35,335	41,434	32,396	173,210
Guaranteed payments to partners	372,836	297,070	43,350	58,387	58,801	28,440	46,011	27,030	9,814	9,411	9,384	6,443	75,766
Rent paid	110,087	82,477	11,623	7,051	7,579	7,748	16,139	7,124	5,427	12,204	5,353	2,230	27,610
Interest paid	239,671	217,230	10,483	4,679	6,884	7,758	9,076	25,505	23,264	22,485	50,434	56,662	22,441
Taxes paid	233,000	198,403	17,475	13,268	18,437	19,216	21,225	24,005	27,016	14,186	26,247	17,330	34,596
Bad debts	11,014	9,821	674	*507	443	918	994	2,119	1,240	835	1,324	767	1,192
Repairs	102,871	77,861	9,726	4,069	4,592	6,315	10,938	9,664	8,935	8,509	8,014	7,099	25,010
Depreciation	280,532	224,293	21,513	14,562	21,562	17,014	23,407	31,433	23,655	17,904	25,526	27,717	56,239
Amortization	3,001	2,978	*298	*70	*44	*251	*151	*79	*307	*128	1,098	*551	*23
Depletion	1,437	1,352	*66	*87	—	—	—	—	*124	*202	*326	*548	*85
Pension, profit—sharing, annuity, and bond purchase plans	10,901	10,346	*25	*154	*201	*198	*823	2,412	*1,762	364	3,206	1,202	*556
Employee benefit programs	43,546	39,473	2,739	1,588	3,606	5,044	3,538	4,734	5,954	3,294	6,895	2,082	4,073
Net loss from other partnerships and fiduciaries	5,100	5,092	*140	*5	—	*13	*94	*472	*49	*261	1,172	2,887	*8
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	2,811	2,331	*968	109	*60	*35	*84	*245	*12	*86	*79	*653	*480
Other deductions	1,352,019	1,130,333	99,403	108,956	111,534	97,686	97,033	121,599	87,695	119,458	142,507	144,462	221,686
Net income (less deficit)	**1,770,242**	**1,510,678**	**195,243**	**237,467**	**173,855**	**125,514**	**115,231**	**165,068**	**136,141**	**97,793**	**158,510**	**105,855**	**259,564**
Net income	2,040,613	1,754,539	209,201	245,734	185,092	137,164	128,616	191,227	155,591	117,603	214,956	169,356	286,075
Deficit	—270,372	—243,861	—13,958	—8,267	—11,237	—11,650	—13,385	—26,159	—19,450	—19,810	—56,446	—63,501	—26,511
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	4,517	4,232	—	*2,497	—	—	*16	*764	*8	*52	737	*159	*285
Net long—term capital gain (less loss)	15,060	11,320	—	*864	*304	*217	*142	2,575	983	2,329	1,083	2,824	*3,741

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing													
Number of partnerships	27,931	23,896	2,962	6,433	3,980	3,494	2,602	2,651	811	478	365	120	4,035
Number of partners	75,100	66,530	6,928	14,641	9,251	8,323	7,861	6,537	4,011	2,288	3,884	2,806	8,570
Total assets	**6,346,883**	**6,346,883**	—	**24,848**	**65,784**	**131,485**	**173,105**	**413,802**	**279,609**	**330,370**	**769,893**	**4,157,986**	—
Cash	350,083	350,083	—	4,775	11,102	19,193	19,242	40,787	36,527	47,552	72,310	98,594	—
Notes and accounts receivable	1,083,395	1,083,395	—	957	5,539	20,543	21,812	67,822	63,768	77,286	170,606	655,063	—
Less: Allowance for bad debts	13,922	13,922	—	—	*42	*151	—	297	1,223	2,191	2,870	7,149	—
Inventories	990,870	990,870	—	6,014	7,670	8,910	25,243	51,007	48,153	63,592	172,023	608,258	—
Government obligations:													
United States	54,628	54,628	—	—	—	*93	—	*39	—	*40	*12,064	*42,392	—
State and local	12,239	12,239	—	—	—	—	—	—	*911	*32	*9,204	2,092	—
Other current assets	204,716	204,716	—	*117	*599	543	8,073	13,278	6,443	8,843	30,688	136,134	—
Mortgage and real estate loans	13,589	13,589	—	—	—	*3,394	*109	*6,472	*807	*53	*1,667	*1,087	—
Other investments	438,272	438,272	—	—	*10	*176	*5,236	8,364	4,274	3,420	44,831	371,961	—
Depreciable assets	4,173,918	4,173,918	*76	31,057	70,548	109,501	154,443	304,643	164,958	174,404	383,605	2,780,684	—
Less: Accumulated depreciation	1,592,012	1,592,012	*76	19,915	35,124	46,812	80,907	136,839	79,409	93,586	192,507	906,836	—
Depletable assets	168,818	168,818	—	—	*2,147	*1,192	—	*2,352	*571	*3,125	*4,044	155,386	—
Less: Accumulated depletion	48,297	48,297	—	—	*1,008	*260	—	*152	*54	*42	*1,066	*45,715	—
Land	130,547	130,547	—	—	*1,576	*2,424	11,247	24,465	9,674	9,223	17,745	54,194	—
Intangible assets (amortizable)	28,270	28,270	—	*531	—	*1,250	*386	3,146	1,434	4,092	2,138	15,293	—
Less: Accumulated amortization	9,823	9,823	—	*34	—	*269	*141	274	284	1,002	1,033	6,785	—
Other assets	361,590	361,590	—	1,347	2,767	11,760	8,362	28,991	23,059	35,527	46,444	203,333	—
Total liabilities	**6,346,883**	**6,346,883**	—	**24,848**	**65,784**	**131,485**	**173,105**	**413,802**	**279,609**	**330,370**	**769,893**	**4,157,986**	—
Accounts payable	724,084	724,084	—	2,214	4,423	17,186	19,092	43,384	54,226	70,165	141,784	371,610	—
Mortgages, notes, and bonds payable in less than one year	704,900	704,900	—	*1,690	6,278	11,586	20,471	46,140	292,141	38,544	82,118	205,932	—
Other current liabilities	416,925	416,925	—	1,781	2,118	5,729	6,572	10,980	8,792	15,225	42,953	322,775	—
All nonrecourse loans	422,816	422,816	—	—	—	*2,055	—	*5,192	*5,461	*402	*14,554	*395,153	—
Mortgages, notes, and bonds payable in one year or more	996,156	996,156	—	*2,011	11,781	30,503	42,565	105,496	42,705	47,386	101,184	612,526	—
Other liabilities	521,181	521,181	—	*1,544	*7,399	*15,951	5,975	33,306	27,810	12,689	38,189	378,318	—
Partners' capital accounts (+ or —) net	2,560,821	2,560,821	—	15,608	33,784	48,476	78,430	169,304	—151,525	145,960	349,112	1,871,672	—
Total receipts	**10,738,885**	**10,340,559**	**491,251**	**148,396**	**242,983**	**373,094**	**423,448**	**893,742**	**810,708**	**603,109**	**1,691,191**	**4,662,638**	**398,326**
Business receipts	10,514,297	10,117,993	487,630	148,262	239,495	370,462	422,053	885,867	803,748	588,250	1,667,112	4,505,115	396,303
Income from other partnerships and fiduciaries	*1,332	*1,332	—	—	—	—	—	*2	—	*219	*976	*136	—
Nonqualifying dividends	4,175	4,121	—	—	—	—	—	—	*14	*52	*44	4,010	*54
Interest received	37,417	37,167	1,425	*27	*2,256	494	359	1,522	2,294	727	5,632	22,430	*250
Rents received	15,477	14,042	*71	—	*239	*97	*777	3,395	581	664	3,897	4,320	*1,435
Royalties	13,372	13,372	—	—	—	—	—	*7	—	*2,199	*322	10,843	—
Farm net profit	*74	*74	—	—	—	—	—	—	—	*3	*49	*22	—
Net gain, noncapital assets	6,867	6,659	283	*5	*742	*1,795	*12	770	766	551	1,112	624	*208
Other receipts	145,873	145,799	1,840	*102	*250	*245	248	2,180	3,305	10,444	12,047	115,138	*74
Total deductions	**10,078,869**	**9,744,697**	**443,428**	**124,226**	**197,336**	**308,677**	**366,547**	**802,919**	**770,506**	**552,309**	**1,562,499**	**4,616,251**	**334,173**
Cost of sales and operations, total	7,041,616	6,863,302	310,954	51,742	100,375	173,485	223,311	529,853	550,004	377,089	1,154,362	3,392,126	178,314
Salaries and wages	617,994	570,099	28,717	8,581	19,814	26,591	23,988	63,518	48,547	44,572	97,589	208,183	47,895
Guaranteed payments to partners	132,976	123,703	8,934	9,754	9,511	14,659	11,283	20,368	17,291	9,885	15,588	6,432	9,273
Rent paid	127,829	122,535	5,893	5,744	6,954	8,134	8,700	10,674	7,360	4,895	9,799	54,380	5,294
Interest paid	166,251	162,577	3,988	545	4,663	4,190	4,665	12,044	6,799	5,381	16,652	103,650	3,674
Taxes paid	201,709	191,271	10,703	2,212	5,649	9,853	11,119	22,232	16,670	13,669	33,224	65,940	10,437
Bad debts	19,043	18,499	1,323	*28	*270	*539	1,550	1,816	1,457	2,794	5,005	3,717	543
Repairs	115,552	105,150	3,449	1,117	3,449	4,500	6,034	12,984	7,235	6,735	13,660	45,988	10,402
Depreciation	374,102	357,485	8,448	3,019	7,512	12,254	15,120	29,100	16,621	15,897	35,929	213,586	16,617
Amortization	10,697	10,627	*441	*9	*371	*334	*67	*81	*192	*184	221	8,728	*70
Depletion	48,266	48,265	—	—	—	—	—	*60	*104	*422	*13,021	*34,657	*2
Pension, profit—sharing, annuity, and bond purchase plans	20,834	20,763	*240	—	—	*309	*280	640	1,103	972	3,933	13,287	*71
Employee benefit programs	43,852	42,972	1,469	—	*127	*291	3,248	3,184	3,207	2,823	7,224	21,398	*880
Net loss from other partnerships and fiduciaries	25,159	25,159	—	—	—	—	*1,402	—	*233	—	*348	*23,176	—
Farm net loss	*82	*82	—	—	—	—	—	—	*19	—	—	*63	—
Net loss, noncapital assets	994	890	*21	—	—	—	—	*60	*204	*13	327	*265	*104
Other deductions	1,131,913	1,081,317	58,847	41,476	38,641	53,536	55,780	96,306	93,459	66,979	155,616	420,675	50,596
Net income (less deficit)	**660,015**	**595,862**	**47,823**	**24,170**	**45,646**	**64,417**	**56,901**	**90,823**	**40,202**	**50,800**	**128,693**	**46,387**	**64,153**
Net income	1,208,319	1,139,137	64,734	34,749	48,847	75,879	70,217	102,395	66,212	63,569	156,552	455,984	69,182
Deficit	—548,304	—543,275	—16,912	—10,579	—3,201	—11,462	—13,316	—11,571	—26,010	—12,769	—27,859	—409,597	—5,029
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	1,396	1,315	*—119	—	—	—	—	*241	—	—	*597	*597	*81
Net long—term capital gain (less loss)	45,885	45,685	*11,172	—	*45	*33	*707	*1,593	*711	*10,014	13,755	7,654	*200

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation, Communication, Electric, Gas, and Sanitary Services													
Number of partnerships	19,886	17,037	2,574	2,901	2,025	3,087	2,781	1,832	1,013	340	375	109	2,849
Number of partners	55,480	49,680	5,477	7,872	4,287	7,509	7,823	5,581	4,864	2,207	3,335	725	5,800
Total assets	**7,264,794**	**7,264,794**	—	**16,557**	**34,396**	**115,749**	**191,918**	**285,650**	**357,270**	**262,166**	**769,796**	**5,231,292**	—
Cash	252,824	252,824	—	3,830	5,702	8,501	15,623	25,249	30,766	7,409	39,695	116,049	—
Notes and accounts receivable	1,162,587	1,162,587	—	*1,049	*2,039	9,431	9,529	15,025	25,898	11,978	80,019	1,007,621	—
Less: Allowance for bad debts	1,608	1,608	—	—	—	*17	*15	*201	*296	—	518	*561	—
Inventories	35,838	35,838	—	—	*1,039	*951	*473	1,398	3,591	*2,459	16,109	9,818	—
Government obligations:													
United States	4,430	4,430	—	—	—	—	—	—	*779	—	*212	*3,438	—
State and local	*12,728	*12,728	—	—	—	—	—	—	—	—	—	*12,728	—
Other current assets	120,751	120,751	—	*527	*1,598	5,068	4,568	7,643	10,524	4,836	27,644	58,344	—
Mortgage and real estate loans	*43,092	*43,092	—	—	—	—	—	*8	*75	*21,459	*21,473	*77	—
Other investments	52,624	52,624	—	*84	—	*1,386	*109	5,113	12,567	*678	7,671	25,017	—
Depreciable assets	6,172,410	6,172,410	—	17,769	51,671	139,292	190,654	300,152	337,668	241,729	691,954	4,201,522	—
Less: Accumulated depreciation	1,725,578	1,725,578	—	7,867	29,732	61,075	50,350	112,019	115,817	70,456	231,648	1,046,614	—
Depletable assets	*5,096	*5,096	—	—	*2,093	*102	*121	*1,229	—	*92	*1,458	—	—
Less: Accumulated depletion	*824	*824	—	—	*347	*1	*95	*194	—	*78	*110	—	—
Land	145,512	145,512	—	*491	*3	*5,117	16,640	23,737	28,373	28,574	25,214	17,363	—
Intangible assets (amortizable)	42,883	42,883	—	—	—	*320	*630	4,577	4,104	*10,122	15,221	7,909	—
Less: Accumulated amortization	14,506	14,506	—	—	—	*84	*506	1,941	1,734	*3,476	5,808	956	—
Other assets	956,536	956,536	—	*675	*331	6,757	4,538	15,876	20,773	6,840	81,209	819,537	—
Total liabilities	**7,264,794**	**7,264,794**	—	**16,557**	**34,396**	**115,749**	**191,918**	**285,650**	**357,270**	**262,166**	**769,796**	**5,231,292**	—
Accounts payable	248,213	248,213	—	*4,769	1,594	4,888	6,657	19,336	17,535	8,084	70,038	115,311	—
Mortgages, notes, and bonds payable in less than one year	261,012	261,012	—	*3,790	5,470	17,773	28,157	37,468	44,908	9,941	46,380	67,125	—
Other current liabilities	161,849	161,849	—	*571	*77	4,557	1,885	8,068	17,006	10,197	32,142	87,347	—
All nonrecourse loans	1,085,054	1,085,054	—	—	—	*984	*8,503	*7,088	*38,551	*11,191	78,615	940,121	—
Mortgages, notes, and bonds payable in one year or more	1,755,649	1,755,649	—	*424	11,554	30,789	87,239	107,783	148,111	168,564	305,366	895,819	—
Other liabilities	183,127	183,127	—	*4,884	*1,853	*6,862	*1,741	5,934	19,353	4,356	63,680	74,464	—
Partners' capital accounts (+ or —) net	3,569,891	3,569,891	—	2,120	13,848	49,897	57,738	99,973	71,806	49,831	173,575	3,051,104	—
Total receipts	**4,557,732**	**4,205,152**	**200,898**	**130,529**	**126,378**	**244,863**	**318,291**	**403,086**	**381,370**	**183,239**	**497,468**	**1,719,030**	**352,580**
Business receipts	4,486,154	4,135,228	198,252	130,144	124,160	243,993	314,375	395,947	370,747	177,475	485,072	1,695,062	350,926
Income from other partnerships and fiduciaries	*293	*293	—	—	—	—	—	*153	*5	*24	*87	*24	—
Nonqualifying dividends	*73	*70	*20	—	—	—	—	*4	—	—	—	*45	*3
Interest received	13,162	13,126	*518	*231	*53	274	55	323	664	361	2,020	8,627	*36
Rents received	13,932	12,560	*489	*10	—	*114	*222	2,240	*1,375	*1,803	2,541	3,764	*1,372
Royalties	*254	*254	—	—	—	—	—	*14	—	—	*1	*238	—
Farm net profit	—	—	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	9,509	9,445	*1,336	—	*698	*308	*824	2,652	2,146	*196	757	529	*64
Other receipts	34,354	34,176	*282	*143	*1,468	*174	2,815	1,751	6,434	3,379	6,990	10,741	*178
Total deductions	**4,181,142**	**3,867,267**	**189,229**	**103,878**	**111,550**	**219,202**	**299,380**	**359,476**	**359,457**	**192,125**	**468,435**	**1,564,534**	**313,875**
Cost of sales and operations, total	1,599,917	1,527,693	72,871	57,877	44,514	91,848	102,769	110,854	121,781	76,799	189,803	658,577	72,225
Salaries and wages	363,088	334,439	31,571	4,590	6,567	27,461	45,802	53,674	48,581	21,345	52,220	42,628	28,650
Guaranteed payments to partners	54,488	48,362	3,593	*1,867	*6,611	7,537	8,697	6,772	6,339	2,691	3,191	1,064	6,126
Rent paid	70,219	63,258	3,920	5,415	2,779	3,410	10,203	9,477	9,264	1,506	6,535	10,749	6,961
Interest paid	243,484	234,216	4,586	310	1,176	5,477	7,422	10,785	16,503	15,194	30,726	142,037	9,269
Taxes paid	107,512	96,394	4,998	2,114	3,397	6,981	10,700	15,925	13,314	6,416	14,506	18,045	11,118
Bad debts	5,078	4,849	*271	*93	*7	*261	*509	136	1,337	*439	1,336	461	*229
Repairs	131,288	110,027	7,172	5,711	10,053	9,645	14,427	17,867	13,217	5,193	12,587	14,155	21,261
Depreciation	700,153	671,817	10,363	2,679	6,571	19,172	26,347	33,111	34,951	24,472	66,686	447,465	28,337
Amortization	3,464	3,461	*159	—	—	*77	*118	*259	*553	*686	1,398	*211	*3
Depletion	*1,203	*1,203	*61	—	—	—	—	*1,017	—	*15	*110	—	—
Pension, profit—sharing, annuity, and bond purchase plans	4,402	4,402	*81	*30	—	—	*225	*1,179	*35	*525	1,182	*1,144	—
Employee benefit programs	10,975	10,722	*252	*28	—	*466	638	1,309	862	1,472	2,841	2,854	*253
Net loss from other partnerships and fiduciaries	*1,993	*1,993	—	*38	—	—	—	—	—	—	*133	*1,823	—
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	2,399	1,488	*667	—	*410	—	*146	*168	*1	*2	*92	*4	*910
Other deductions	881,477	752,943	48,664	23,126	29,467	46,868	71,377	96,946	92,720	35,370	85,089	223,317	128,534
Net income (less deficit)	**376,590**	**337,885**	**11,670**	**26,650**	**14,827**	**25,661**	**18,911**	**43,609**	**21,913**	**—8,886**	**29,033**	**154,496**	**38,705**
Net income	868,412	822,743	19,292	30,298	18,767	32,218	29,959	57,676	47,118	11,684	79,951	495,779	45,670
Deficit	—491,822	—484,857	—7,622	—3,648	—3,940	—6,557	—11,048	—14,067	—25,205	—20,570	—50,917	—341,282	—6,965
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	*238	*238	—	—	—	—	—	*—77	*2	—4	*227	*89	—
Net long—term capital gain (less loss)	7,832	7,668	*—6	*569	*1,494	—	—	*1,211	*178	*13	*3,414	*796	*164

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets [1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade													
Number of partnerships	200,195	162,915	29,677	28,252	27,839	25,037	22,362	19,953	6,078	2,376	1,222	119	37,280
Number of partners	478,481	395,728	66,534	63,417	60,722	62,646	54,677	51,043	19,360	8,953	6,961	1,415	82,753
Total assets	**13,802,555**	**13,802,555**	—	**121,845**	**472,761**	**903,144**	**1,604,756**	**3,092,726**	**2,104,209**	**1,619,723**	**2,332,514**	**1,550,877**	—
Cash	1,482,208	1,482,208	—	31,566	77,897	135,702	191,804	342,954	242,069	154,620	201,041	104,555	—
Notes and accounts receivable	2,196,295	2,196,295	—	4,127	38,361	64,761	126,874	352,978	289,676	287,655	599,222	432,640	—
Less: Allowance for bad debts	35,432	35,432	—	*273	1,538	489	965	10,617	5,707	3,753	7,661	4,429	—
Inventories	4,279,768	4,279,768	—	39,664	168,537	307,546	522,291	954,076	602,098	522,738	736,796	426,022	—
Government obligations:													
United States	41,045	41,045	—	*161	*3	*680	*726	5,071	*2,548	4,911	*2,790	*24,154	—
State and local	24,864	24,864	—	*—	*90	*15	*202	*119	*765	6,727	*3,243	*13,702	—
Other current assets	303,575	303,575	—	1,964	9,960	14,257	42,034	48,598	28,429	31,285	72,326	54,721	—
Mortgage and real estate loans	94,333	94,333	—	*109	*2,186	*473	15,916	11,807	30,547	13,480	17,754	*2,060	—
Other investments	318,395	318,395	—	*505	547	10,723	15,537	38,049	47,758	38,328	67,913	99,035	—
Depreciable assets	5,505,536	5,505,536	*57	78,884	254,634	445,414	757,370	1,391,482	921,960	579,841	680,678	395,215	—
Less: Accumulated depreciation	2,138,326	2,138,326	*57	49,306	127,736	171,433	291,397	514,948	323,055	220,570	261,023	178,800	—
Depletable assets	70,604	70,604	—	*798	*2,972	*6,847	6,051	27,842	3,567	*3,610	*3,201	*15,715	—
Less: Accumulated depletion	21,152	21,152	—	*74	*812	*1,108	2,424	11,277	*1,242	*1,860	*2,018	*337	—
Land	630,622	630,622	—	*1,536	5,474	21,515	75,774	170,480	126,937	93,864	99,850	35,191	—
Intangible assets (amortizable)	133,485	133,485	—	*323	4,511	7,135	10,965	40,401	28,971	18,301	18,920	*3,958	—
Less: Accumulated amortization	36,121	36,121	—	*95	1,747	3,498	3,432	14,116	4,455	3,941	3,868	*970	—
Other assets	952,856	952,856	—	11,956	39,422	64,602	137,431	259,826	113,340	94,486	103,348	128,445	—
Total liabilities	**13,802,555**	**13,802,555**	—	**121,845**	**472,761**	**903,144**	**1,604,756**	**3,092,726**	**2,104,209**	**1,619,723**	**2,332,514**	**1,550,877**	—
Accounts payable	2,221,368	2,221,368	—	21,494	58,178	105,722	183,706	374,124	310,397	229,772	465,205	472,773	—
Mortgages, notes, and bonds payable in less than one year	1,704,174	1,704,174	—	12,566	59,556	87,098	135,830	293,569	254,651	225,982	400,833	234,090	—
Other current liabilities	557,981	557,981	*1	8,105	25,461	71,783	57,620	96,902	72,912	64,541	100,632	60,025	—
All nonrecourse loans	116,550	116,550	—	*3,556	—	5,203	17,975	13,328	7,616	14,032	18,103	*36,737	—
Mortgages, notes, and bonds payable in one year or more	2,873,755	2,873,755	*420	17,965	94,913	170,557	368,959	780,930	484,169	334,018	400,068	221,756	—
Other liabilities	670,521	670,521	—	10,261	21,661	31,209	79,825	167,515	81,188	60,190	123,110	95,562	—
Partners' capital accounts (+ or —) net	5,658,205	5,658,205	*—421	47,898	212,991	431,572	760,841	1,366,360	893,276	691,189	824,563	429,935	—
Total receipts	**53,595,550**	**47,433,212**	**3,553,668**	**1,169,721**	**2,420,264**	**4,111,425**	**5,417,677**	**9,028,453**	**5,905,373**	**4,440,281**	**6,888,090**	**4,498,260**	**6,162,338**
Business receipts	52,920,233	46,810,673	3,494,037	1,147,317	2,398,372	4,091,658	5,371,126	8,937,559	5,832,024	4,369,601	6,748,953	4,420,026	6,109,561
Income from other partnerships and fiduciaries	8,594	8,544	*330	—	—	—	*61	*11	*712	*109	3,276	4,044	*50
Nonqualifying dividends	2,955	2,631	*53	*75	*7	*47	160	636	392	270	664	*326	325
Interest received	84,663	77,517	5,222	469	603	3,137	3,601	11,234	11,215	9,939	15,230	16,866	7,147
Rents received	146,196	131,012	6,575	*147	2,564	5,788	9,879	24,105	18,672	21,360	29,396	12,525	15,185
Royalties	6,017	5,598	*116	—	—	*36	*81	*475	*55	*252	4,429	*156	*419
Farm net profit	2,520	1,277	—	—	—	*297	—	*12	*555	*133	*280	—	*1,243
Net gain, noncapital assets	37,456	35,637	13,104	1,285	*874	1,124	3,454	2,815	3,590	1,951	6,767	671	1,819
Other receipts	386,914	360,324	34,230	20,429	17,844	9,339	29,316	51,605	38,157	36,666	79,094	43,645	26,590
Total deductions	**50,790,623**	**45,065,075**	**3,407,456**	**1,088,085**	**2,291,163**	**3,828,052**	**5,045,286**	**8,506,639**	**5,633,771**	**4,247,449**	**6,635,356**	**4,381,818**	**5,725,548**
Cost of sales and operations, total	40,015,424	35,474,417	2,625,479	798,131	1,642,299	2,807,090	3,831,053	6,514,485	4,474,294	3,386,756	5,550,259	3,844,572	4,541,007
Salaries and wages	3,168,553	2,843,807	206,763	44,515	151,366	233,922	329,328	641,348	386,160	300,473	384,613	165,319	324,745
Guaranteed payments to partners	671,662	603,183	43,868	31,635	53,602	73,575	103,242	129,494	59,908	37,322	41,711	28,827	68,479
Rent paid	938,402	856,816	78,977	48,465	96,123	159,190	122,546	149,102	71,983	51,291	57,907	21,232	81,586
Interest paid	441,631	402,760	31,247	4,172	12,777	21,574	42,669	81,081	55,255	46,294	60,772	46,918	38,871
Taxes paid	856,773	728,875	56,832	19,782	46,755	92,387	101,896	157,866	86,899	62,812	71,618	32,028	127,899
Bad debts	75,544	68,523	6,429	617	3,391	3,338	5,087	12,837	9,964	8,554	13,407	4,899	7,021
Repairs	264,322	228,600	18,027	6,808	14,439	20,525	28,919	49,550	28,892	19,058	24,261	18,120	35,722
Depreciation	598,017	525,874	38,463	8,525	29,872	44,356	67,471	118,385	75,071	48,118	60,054	35,558	72,143
Amortization	20,263	20,028	6,399	*260	360	856	1,751	5,156	1,936	2,178	928	203	235
Depletion	2,667	2,536	*64	*124	*54	*55	*256	*229	*64	*668	*872	*151	*131
Pension, profit—sharing, annuity, and bond purchase plans	21,540	20,584	671	*60	*72	197	632	2,518	1,754	2,443	6,417	5,820	956
Employee benefit programs	63,422	61,622	2,953	*200	1,284	6,872	4,716	10,423	7,243	8,077	13,691	6,162	1,800
Net loss from other partnerships and fiduciaries	3,977	3,592	*681	*18	—	—	*421	*666	*33	*119	529	*1,124	*385
Farm net loss	*116	*116	—	—	—	—	*4	*1	49	*59	*2	—	—
Net loss, noncapital assets	7,655	5,523	1,941	*1,404	*463	*190	230	423	445	94	231	*102	2,132
Other deductions	3,640,656	3,218,220	288,663	123,368	238,307	363,924	405,063	633,074	373,822	273,133	348,084	170,783	422,436
Net income (less deficit)	**2,804,927**	**2,368,138**	**146,213**	**81,636**	**129,101**	**283,372**	**372,392**	**521,815**	**271,601**	**192,833**	**252,734**	**116,441**	**436,790**
Net income	3,331,640	2,839,818	232,425	114,822	187,440	325,532	416,582	599,448	312,500	217,553	289,008	144,508	491,822
Deficit	—526,713	—471,681	—86,212	—33,186	—58,339	—42,160	—44,191	—77,633	—40,899	—24,720	—36,274	—28,066	—55,032
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	—673	—748	—866	*—407	*—82	*—81	*—3	566	—61	*43	8	*134	*75
Net long—term capital gain (less loss)	47,057	44,504	12,014	*3,226	—	*164	1,635	7,549	7,798	1,863	9,255	1,001	2,553

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets											Partnerships without balance sheets
		Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale Trade													
Number of partnerships	29,157	25,603	4,569	5,749	3,440	2,685	2,972	3,226	1,480	836	566	80	3,554
Number of partners	74,407	66,194	10,930	13,352	7,768	6,469	7,513	8,322	4,548	3,167	3,202	923	8,213
Total assets	**4,259,762**	**4,259,762**	—	**22,202**	**57,375**	**100,742**	**210,325**	**520,929**	**528,401**	**578,127**	**1,089,216**	**1,152,444**	—
Cash	408,670	408,670	—	9,574	10,700	15,374	28,817	63,740	65,001	54,970	94,648	65,846	—
Notes and accounts receivable	1,103,363	1,103,363	—	1,531	6,987	20,260	33,905	121,614	124,536	137,108	328,146	329,275	—
Less: Allowance for bad debts	10,473	10,473	—	*5	*102	*134	*87	1,361	1,255	1,258	3,413	2,858	—
Inventories	1,272,663	1,272,663	—	4,828	14,821	23,835	57,111	148,119	148,766	182,089	347,286	345,808	—
Government obligations:													
United States	29,753	29,753	—	—	—	—	—	*420	*1,325	*1,130	*2,723	*24,154	—
State and local	7,444	7,444	—	—	—	*11	*149	—	*456	*79	*2,051	*4,699	—
Other current assets	112,862	112,862	—	*216	1,836	2,270	5,767	8,670	7,074	10,761	36,519	39,748	—
Mortgage and real estate loans	13,379	13,379	—	—	—	—	*2,695	*2,169	*2,339	*790	3,326	*2,060	—
Other investments	175,649	175,649	—	*63	*30	3,129	4,208	9,037	12,152	17,544	39,277	90,210	—
Depreciable assets	1,350,870	1,350,870	—	8,791	33,866	42,999	98,895	213,544	222,005	197,906	255,912	276,953	—
Less: Accumulated depreciation	583,147	583,147	—	5,226	17,808	18,149	46,507	102,006	97,887	77,104	110,954	107,507	—
Depletable assets	23,147	23,147	—	*434	*24	*3,030	*155	*13,470	*1,355	*1,527	*2,856	*295	—
Less: Accumulated depletion	11,131	11,131	—	—	*22	*278	*4	*7,315	*549	*876	*1,984	*103	—
Land	142,816	142,816	—	*780	*648	3,571	9,316	19,783	29,255	24,672	29,071	25,719	—
Intangible assets (amortizable)	16,614	16,614	—	*42	*57	*2,383	*346	2,863	*199	266	9,427	*1,032	—
Less: Accumulated amortization	5,338	5,338	—	*3	*15	*2,181	*262	1,219	*47	57	1,343	*211	—
Other assets	212,622	212,622	—	1,178	6,352	4,623	15,822	29,401	13,677	28,578	55,667	57,324	—
Total liabilities	**4,259,762**	**4,259,762**	—	**22,202**	**57,375**	**100,742**	**210,325**	**520,929**	**528,401**	**578,127**	**1,089,216**	**1,152,444**	—
Accounts payable	1,075,796	1,075,796	—	5,376	8,886	16,807	29,782	94,032	110,930	115,478	290,636	403,868	—
Mortgages, notes, and bonds payable													
in less than one year	605,997	605,997	—	4,141	5,539	18,773	23,462	63,556	55,333	63,875	176,051	195,266	—
Other current liabilities	164,158	164,158	*1	2,002	1,806	2,308	7,312	20,122	15,369	16,745	51,989	46,503	—
All nonrecourse loans	49,511	49,511	—	*2,278	—	—	—	2,443	*397	*5,220	5,374	*33,799	—
Mortgages, notes, and bonds payable													
in one year or more	657,843	657,843	—	*1,057	9,793	18,435	53,243	77,650	100,495	102,557	133,875	160,739	—
Other liabilities	171,241	171,241	—	*1,638	*2,980	2,229	9,178	22,570	15,683	26,719	46,540	43,704	—
Partners' capital accounts (+ or —) net	1,535,216	1,535,216	*—1	5,711	28,371	42,190	87,347	240,554	230,194	247,532	384,752	268,565	—
Total receipts	**18,076,423**	**16,894,933**	**921,399**	**289,773**	**327,347**	**595,685**	**961,712**	**2,169,509**	**2,169,835**	**1,845,212**	**4,023,000**	**3,591,460**	**1,181,491**
Business receipts	17,818,552	16,645,715	894,685	273,173	316,095	591,989	952,795	2,142,514	2,141,925	1,814,756	3,977,201	3,540,583	1,172,836
Income from other partnerships and fiduciaries	5,218	5,168	*276	—	—	—	—	*2	—	*38	*1,435	*3,417	*50
Nonqualifying dividends	520	507	*1	—	—	*9	*6	*159	*11	*61	*19	*241	*13
Interest received	29,425	28,201	699	135	293	449	842	1,885	2,013	2,851	6,260	12,775	1,224
Rents received	38,387	37,225	1,156	*77	*562	*1,312	849	2,526	6,691	7,593	8,586	7,872	1,162
Royalties	5,165	5,156	*116	—	—	*30	*16	*417	*3	*12	4,409	*152	*9
Farm net profit	*1,464	*272	—	—	—	—	—	—	—	—	*272	—	*1,192
Net gain, noncapital assets	13,502	13,000	7,003	*12	—	*91	666	497	2,198	626	1,306	601	502
Other receipts	164,191	159,689	17,463	*16,377	10,397	1,805	6,538	21,508	16,995	19,275	23,513	25,819	4,502
Total deductions	**17,286,890**	**16,183,747**	**858,328**	**259,659**	**304,771**	**560,609**	**899,567**	**2,042,674**	**2,079,200**	**1,769,785**	**3,884,468**	**3,524,687**	**1,103,143**
Cost of sales and operations, total	14,989,497	14,065,034	698,730	199,067	229,351	479,251	756,984	1,731,809	1,810,826	1,516,202	3,438,120	3,204,693	924,463
Salaries and wages	596,860	554,521	31,336	6,322	14,298	17,789	27,336	79,341	77,480	78,910	143,615	78,095	42,339
Guaranteed payments to partners	162,976	153,261	11,370	*11,087	5,096	7,626	14,571	25,948	21,384	11,952	19,104	25,122	9,716
Rent paid	104,591	97,288	6,916	6,157	6,384	5,650	10,305	14,787	9,046	8,357	19,013	10,674	7,303
Interest paid	119,363	113,220	4,788	604	1,819	2,180	5,170	9,285	11,433	15,089	26,062	36,790	6,143
Taxes paid	154,720	138,985	8,199	1,777	2,560	4,386	7,530	22,451	20,860	20,447	30,042	20,734	15,735
Bad debts	23,548	21,958	1,594	—	*443	643	948	3,336	3,066	2,445	6,592	2,891	1,589
Repairs	67,936	59,880	2,419	693	2,744	2,522	3,443	12,873	7,814	6,878	10,430	10,063	8,056
Depreciation	146,588	134,365	6,248	930	3,288	5,416	9,984	21,356	20,415	17,832	24,957	23,936	12,224
Amortization	6,805	6,790	*5,457	—	*7	*331	*138	382	240	*43	117	*76	*15
Depletion	1,955	1,954	*60	*124	—	—	*198	*137	*35	*560	*833	*7	*2
Pension, profit—sharing, annuity,													
and bond purchase plans	10,021	9,819	*240	*20	*7	*47	*117	809	916	1,253	2,167	4,244	*201
Employee benefit programs	18,486	18,092	1,133	*7	*26	*165	534	2,104	2,328	2,122	5,468	4,207	394
Net loss from other partnerships and fiduciaries	1,946	1,937	*3	*18	—	—	*421	*407	*7	*24	*392	*665	*9
Farm net loss	*52	*52	—	—	—	—	*4	—	—	*46	*2	—	—
Net loss, noncapital assets	1,421	1,390	*304	—	*357	*166	*98	*89	*140	*60	145	*32	*31
Other deductions	880,125	805,200	79,531	32,852	38,390	34,438	61,788	117,559	93,210	87,567	157,409	102,458	74,925
Net income (less deficit)	**789,533**	**711,185**	**63,071**	**30,115**	**22,576**	**35,075**	**62,145**	**126,835**	**90,636**	**75,427**	**138,532**	**66,774**	**78,348**
Net income	900,802	816,647	71,797	36,021	32,974	39,174	68,904	139,680	101,097	84,844	150,895	91,261	84,155
Deficit	—111,269	—105,461	—8,726	—5,906	—10,398	—4,099	—6,760	—12,845	—10,461	—9,417	—12,363	—24,488	—5,808
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	107	107	*—26	—	*—1	—	—	*—22	*—11	*8	—17	*175	—
Net long—term capital gain (less loss)	11,240	11,142	*1,617	*300	—	—	*880	874	157	771	5,496	1,047	*98

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets [1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Retail Trade													
Number of partnerships	170,410	136,949	24,926	22,503	24,399	22,268	19,390	16,634	4,598	1,539	653	39	33,461
Number of partners	402,588	328,578	55,239	50,065	52,954	55,925	47,164	42,394	14,812	5,783	3,750	492	74,010
Total assets	**9,514,438**	**9,514,438**	—	**99,642**	**415,385**	**799,896**	**1,394,431**	**2,555,512**	**1,575,808**	**1,040,744**	**1,234,586**	**398,433**	—
Cash	1,072,240	1,072,240	—	21,991	67,197	120,137	162,987	278,310	177,069	99,447	106,393	38,709	—
Notes and accounts receivable	1,076,634	1,076,634	—	2,596	31,374	44,501	92,969	220,539	165,140	150,547	265,604	103,364	—
Less: Allowance for bad debts	19,204	19,204	—	*269	*1,436	*355	878	3,509	4,451	2,495	4,239	1,571	—
Inventories	3,002,329	3,002,329	—	34,836	153,716	282,509	465,180	803,412	453,333	340,649	388,480	80,214	—
Government obligations:													
United States	10,642	10,642	—	*161	*3	*680	*726	*4,651	*1,223	*3,131	*67	—	—
State and local	17,420	17,420	—	—	*90	*5	*54	*119	*309	*6,648	*1,192	*9,004	—
Other current assets	188,888	188,888	—	1,748	8,124	11,987	36,266	39,928	21,355	20,524	33,982	14,973	—
Mortgage and real estate loans	80,954	80,954	—	*109	2,186	*473	*13,221	9,638	28,209	12,690	14,428	—	—
Other investments	142,746	142,746	—	*442	*517	7,594	11,329	29,012	35,607	20,784	28,636	8,826	—
Depreciable assets	4,145,121	4,145,121	*57	70,093	220,768	401,555	658,475	1,170,003	699,955	381,935	424,017	118,263	—
Less: Accumulated depreciation	1,553,335	1,553,335	*57	44,080	109,929	153,141	244,890	411,596	225,167	143,466	149,714	71,294	—
Depletable assets	47,456	47,456	—	*364	*2,948	*3,817	5,896	14,372	*2,212	*2,082	*345	*15,420	—
Less: Accumulated depletion	10,021	10,021	—	*74	*790	*830	2,420	3,962	*693	*984	*33	*234	—
Land	486,875	486,875	—	*756	4,825	17,944	66,459	149,765	97,683	69,192	70,779	9,472	—
Intangible assets (amortizable)	116,871	116,871	—	*282	4,455	4,753	10,619	37,538	28,772	18,034	9,493	*2,926	—
Less: Accumulated amortization	30,783	30,783	—	*91	1,732	1,317	3,170	12,897	4,408	3,884	2,525	*759	—
Other assets	739,604	739,604	—	10,778	33,069	59,585	121,609	230,189	99,663	65,909	47,681	71,121	—
Total liabilities	**9,514,438**	**9,514,438**	—	**99,642**	**415,385**	**799,896**	**1,394,431**	**2,555,512**	**1,575,808**	**1,040,744**	**1,234,586**	**398,433**	—
Accounts payable	1,142,216	1,142,216	—	16,117	49,292	88,018	153,924	279,272	199,466	113,621	173,602	68,904	—
Mortgages, notes, and bonds payable in less than one year	1,094,105	1,094,105	—	8,425	54,017	68,066	112,368	229,297	199,318	162,108	221,684	38,823	—
Other current liabilities	392,633	392,633	—	6,103	23,655	69,435	50,307	76,480	57,543	47,795	47,792	13,522	—
All nonrecourse loans	67,039	67,039	—	*1,278	—	5,203	17,975	10,884	7,219	*8,812	12,729	*2,938	—
Mortgages, notes, and bonds payable in one year or more	2,210,295	2,210,295	*420	16,908	85,120	151,802	315,716	697,984	383,674	231,461	266,193	61,017	—
Other liabilities	499,280	499,280	—	8,624	18,682	28,980	70,646	144,945	65,505	33,471	76,571	51,858	—
Partners' capital accounts (+ or —) net	4,108,869	4,108,869	*—420	42,187	184,620	388,392	673,494	1,116,650	663,082	443,477	436,016	161,370	—
Total receipts	**35,440,518**	**30,486,057**	**2,622,113**	**879,947**	**2,092,917**	**3,509,753**	**4,455,966**	**6,847,166**	**3,735,537**	**2,584,176**	**2,851,681**	**906,799**	**4,954,461**
Business receipts	35,025,060	30,114,715	2,589,203	874,144	2,082,277	3,493,682	4,418,331	6,784,924	3,690,099	2,543,962	2,758,649	879,444	4,910,345
Income from other partnerships and fiduciaries	3,376	3,376	*55	—	—	—	*61	*9	*712	*71	*1,842	*626	—
Nonqualifying dividends	2,435	2,124	*52	*75	*7	*38	154	477	381	210	*646	*85	312
Interest received	55,225	49,302	4,521	334	310	2,688	2,760	9,349	9,202	7,078	8,969	4,091	5,923
Rents received	106,145	92,129	5,419	*70	2,002	4,476	9,030	19,922	11,981	13,767	20,810	4,653	14,016
Royalties	853	442	—	—	—	*6	*65	*57	*51	*240	*19	*4	*411
Farm net profit	1,056	1,006	—	—	—	*297	—	*12	*555	*133	*8	—	*50
Net gain, noncapital assets	23,954	22,637	6,102	1,273	*874	1,032	2,788	2,318	1,393	1,325	5,461	70	1,317
Other receipts	222,414	200,326	16,761	4,052	7,448	7,534	22,778	30,097	21,162	17,391	55,278	17,826	22,088
Total deductions	**33,429,642**	**28,830,973**	**2,539,423**	**828,426**	**1,986,392**	**3,261,082**	**4,145,719**	**6,453,481**	**3,554,572**	**2,466,450**	**2,738,296**	**857,132**	**4,598,669**
Cost of sales and operations, total	24,973,288	21,371,746	1,919,121	599,063	1,412,948	2,323,520	3,074,069	4,775,302	2,663,467	1,861,667	2,102,710	639,879	3,601,542
Salaries and wages	2,568,466	2,288,028	175,175	38,193	137,068	215,900	301,992	561,966	308,681	221,563	240,267	87,224	280,437
Guaranteed payments to partners	508,120	449,399	32,497	20,547	48,506	65,533	88,671	103,546	38,525	25,369	22,499	3,705	58,721
Rent paid	831,152	758,436	72,037	42,308	89,739	153,170	112,242	133,901	62,936	42,934	38,610	10,558	72,716
Interest paid	321,861	289,235	26,457	3,568	10,958	19,394	37,499	71,539	43,823	31,205	34,662	10,128	32,627
Taxes paid	701,351	589,560	48,565	18,004	44,195	87,904	94,366	135,308	66,039	42,365	41,518	11,295	111,791
Bad debts	51,279	45,848	4,548	617	2,948	2,695	4,140	9,500	6,898	6,109	6,386	2,008	5,430
Repairs	195,413	168,156	15,605	6,115	11,694	17,956	25,476	36,463	21,077	12,180	13,532	8,057	27,257
Depreciation	449,554	390,687	32,210	7,595	26,583	38,887	57,487	96,370	54,656	30,286	34,991	11,622	58,867
Amortization	13,456	13,236	941	*260	353	525	1,614	4,774	1,696	2,135	811	*128	221
Depletion	710	581	*3	—	*54	*55	*58	*92	*28	*109	*39	*144	*129
Pension, profit—sharing, annuity, and bond purchase plans	11,425	10,670	431	*40	*65	*150	515	1,709	838	1,190	4,156	1,577	755
Employee benefit programs	44,871	43,465	1,820	*194	1,258	6,707	4,183	8,277	4,915	5,955	8,200	1,955	1,406
Net loss from other partnerships and fiduciaries	2,031	1,655	*678	—	—	—	—	*259	*26	*95	*137	*459	*376
Farm net loss	*64	*64	—	—	—	—	—	*1	*49	*13	—	—	—
Net loss, noncapital assets	6,234	4,132	1,636	*1,404	*105	*24	132	334	305	*34	86	*70	2,102
Other deductions	2,750,368	2,406,076	207,698	90,517	199,917	328,661	343,275	514,140	280,612	183,240	189,692	68,325	344,291
Net income (less deficit)	**2,010,876**	**1,655,084**	**82,691**	**51,521**	**106,525**	**248,671**	**310,247**	**393,685**	**180,965**	**117,726**	**113,385**	**49,668**	**355,792**
Net income	2,425,346	2,020,330	159,908	78,801	154,466	286,358	347,678	458,464	211,404	132,709	137,296	53,247	405,016
Deficit	—414,471	—365,246	—77,217	—27,280	—47,941	—37,687	—37,431	—64,779	—30,438	—14,983	—23,911	*—3,579	49,224
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	—781	—855	*—840	*—407	*—81	*—81	*—3	*588	*—50	*35	*25	*—41	*75
Net long—term capital gain (less loss)	32,398	29,943	10,397	*2,925	—	*164	*755	3,257	7,640	1,092	3,759	*—46	2,455

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance, Insurance, and Real Estate													
Number of partnerships	516,135	459,584	37,582	31,795	35,564	46,633	67,359	97,511	58,289	37,043	41,194	6,614	56,551
Number of partners	3,702,421	3,303,316	179,001	145,856	145,596	196,456	275,410	480,085	366,963	289,523	569,046	655,380	399,105
Total assets	**259,423,191**	**259,423,191**	—	**136,953**	**620,616**	**1,707,228**	**4,906,586**	**15,839,648**	**20,718,160**	**26,049,822**	**83,548,715**	**105,895,463**	—
Cash	7,281,480	7,281,480	—	33,645	75,140	135,131	299,244	707,058	781,745	904,656	2,109,143	2,235,718	—
Notes and accounts receivable	15,749,307	15,749,307	—	8,355	42,983	108,435	204,002	813,088	948,907	1,349,709	3,327,390	8,946,438	—
Less: Allowance for bad debts	56,384	56,384	—	*29	—	*302	*1,512	2,775	2,171	7,582	12,395	29,619	—
Inventories	7,680,550	7,680,550	—	*1,875	*4,603	23,658	57,210	243,774	387,386	518,287	1,856,400	4,587,358	—
Government obligations:													
United States	5,126,382	5,126,382	—	*84	*249	—	*15,942	23,531	38,991	60,574	435,257	4,551,755	—
State and local	1,019,946	1,019,946	—	—	—	*1,329	*7,888	2,384	40,923	*48,736	140,260	778,426	—
Other current assets	11,765,041	11,765,041	—	6,274	15,933	54,133	154,162	413,610	503,993	770,036	3,047,808	6,799,092	—
Mortgage and real estate loans	10,610,703	10,610,703	—	7,879	37,052	69,881	339,308	939,274	1,196,756	1,387,325	3,990,327	2,642,901	—
Other investments	28,155,905	28,155,905	—	22,272	70,304	152,708	241,104	812,147	1,112,558	1,201,332	4,739,628	19,803,852	—
Depreciable assets	155,192,075	155,192,075	—	107,423	382,950	1,161,158	3,129,334	9,638,060	13,223,455	17,022,983	60,799,661	49,727,051	—
Less: Accumulated depreciation	36,448,263	36,448,263	—	81,345	181,567	502,319	950,105	2,825,309	3,720,657	4,504,916	14,452,611	9,229,434	—
Depletable assets	949,280	949,280	—	*4,515	*9,023	*11,057	42,636	114,456	49,796	128,209	202,660	386,929	—
Less: Accumulated depletion	110,276	110,276	—	*2,763	*2,855	*4,226	12,426	21,633	12,801	16,581	23,033	13,959	—
Land	37,470,492	37,470,492	—	16,464	128,278	421,973	1,187,127	4,327,767	5,189,274	6,024,578	12,445,569	7,729,462	—
Intangible assets (amortizable)	1,873,755	1,873,755	—	*1,700	10,225	5,510	9,210	57,579	115,171	133,223	813,714	727,423	—
Less: Accumulated amortization	453,989	453,989	—	*860	7,177	1,964	2,410	16,937	30,892	32,597	198,784	162,368	—
Other assets	13,617,187	13,617,187	—	11,465	35,477	71,066	185,871	613,573	895,725	1,061,851	4,327,722	6,414,438	—
Total liabilities	**259,423,191**	**259,423,191**	—	**136,953**	**620,616**	**1,707,228**	**4,906,586**	**15,839,648**	**20,718,160**	**26,049,822**	**83,548,715**	**105,895,463**	—
Accounts payable	14,520,874	14,520,874	*9,659	8,552	19,153	47,777	139,617	422,292	353,260	421,406	1,687,916	11,411,242	—
Mortgages, notes, and bonds payable in less than one year	16,610,634	16,610,634	—	85,019	20,391	77,041	325,552	1,151,907	1,503,766	2,063,768	5,985,780	5,397,409	—
Other current liabilities	12,556,508	12,556,508	*6,362	56,222	21,261	23,511	162,325	289,249	359,443	716,576	2,710,562	8,210,997	—
All nonrecourse loans	72,739,794	72,739,794	—	*21,168	*11,215	43,179	205,772	1,000,935	2,168,673	5,269,506	30,664,210	33,355,135	—
Mortgages, notes, and bonds payable in one year or more	88,251,626	88,251,626	*6,820	69,719	184,510	532,736	1,826,008	6,913,746	9,841,595	12,099,372	35,009,631	21,767,488	—
Other liabilities	22,538,519	22,538,519	236,084	743,617	83,231	301,736	374,109	1,269,378	1,583,322	1,792,021	4,855,739	11,299,282	—
Partners' capital accounts (+ or —) net	32,205,236	32,205,236	—258,925	—847,344	280,855	681,248	1,873,203	4,792,139	4,908,101	3,687,173	2,634,877	14,453,909	—
Total receipts	**62,822,429**	**60,656,293**	**7,137,987**	**670,356**	**539,997**	**825,789**	**1,575,979**	**3,479,087**	**4,206,008**	**5,254,526**	**16,439,757**	**20,526,808**	**2,166,136**
Business receipts	55,697,390	54,342,798	6,852,593	541,566	491,820	721,175	1,383,400	3,043,458	3,802,393	4,691,717	15,081,137	17,733,538	1,354,592
Income from other partnerships and fiduciaries	645,219	638,880	19,068	63,986	*1,831	47,479	29,445	79,699	52,512	55,926	123,177	165,757	*6,338
Nonqualifying dividends	58,192	35,874	*125	77	*123	*398	*964	1,215	4,412	296	20,775	7,487	22,318
Interest received	3,895,237	3,250,515	75,535	16,886	10,253	29,264	53,290	168,528	193,587	228,804	701,840	1,772,528	644,722
Rents received	302,811	288,638	2,414	2,452	3,448	4,900	9,143	15,614	13,177	32,358	68,739	136,392	14,173
Royalties	228,277	215,797	*13	16,818	*1,780	*6,258	24,933	36,988	43,046	29,333	50,743	5,884	12,480
Farm net profit	4,987	3,413	*14	—	—	*120	*170	*51	—	*364	*713	*1,981	*1,574
Net gain, noncapital assets	670,007	631,339	171,251	*8,274	19,065	9,494	52,144	62,493	33,664	55,065	107,341	112,547	38,668
Other receipts	1,320,309	1,249,039	16,972	20,296	11,677	6,699	22,491	71,040	63,216	160,663	285,291	590,693	71,270
Total deductions	**62,709,223**	**61,445,336**	**6,875,415**	**699,185**	**456,985**	**661,070**	**1,386,518**	**3,120,848**	**3,958,530**	**5,180,258**	**17,977,492**	**21,129,035**	**1,263,888**
Cost of sales and operations, total	7,094,438	6,902,035	439,388	193,752	144,530	147,693	282,539	503,360	546,012	712,901	1,897,994	2,033,866	192,403
Salaries and wages	2,342,882	2,293,772	41,040	13,025	15,369	34,208	66,921	113,820	143,543	203,025	688,475	974,346	49,110
Guaranteed payments to partners	616,382	591,073	8,440	26,741	9,591	8,183	24,407	42,227	46,809	35,564	158,930	230,180	25,310
Rent paid	966,909	955,361	19,579	17,304	17,336	12,099	36,508	50,892	111,152	98,340	278,526	313,625	11,547
Interest paid	12,093,787	11,911,432	250,529	23,803	27,159	58,193	180,286	635,018	886,282	1,215,301	4,506,105	4,128,755	182,356
Taxes paid	4,034,690	3,911,042	83,799	19,326	30,639	49,990	120,352	283,904	368,048	441,568	1,341,854	1,171,562	123,648
Bad debts	78,266	76,953	2,366	*1,881	—	1,540	4,248	11,060	3,793	8,121	22,164	21,760	1,312
Repairs	1,538,851	1,486,199	31,694	5,819	9,584	21,380	67,401	116,518	156,718	192,713	554,611	329,761	52,651
Depreciation	7,562,135	7,408,615	132,892	16,482	31,144	61,910	152,777	460,507	646,052	847,175	2,931,452	2,128,226	153,520
Amortization	89,928	89,103	3,111	*69	*684	*325	997	3,409	4,021	7,239	38,543	30,705	*825
Depletion	13,491	13,405	*26	*370	—	*1	*1,090	2,725	*533	*6,081	777	1,802	*86
Pension, profit—sharing, annuity, and bond purchase plans	28,997	28,692	*122	*203	—	*8	*359	562	1,392	2,001	7,148	16,897	*305
Employee benefit programs	61,993	61,180	1,025	*782	*87	*495	1,772	1,843	3,712	5,685	16,359	29,419	813
Net loss from other partnerships and fiduciaries	1,559,700	1,505,456	70,534	191,624	33,896	67,020	70,013	199,108	156,129	140,060	375,236	201,838	54,244
Farm net loss	*808	*808	*52	—	—	—	—	*27	—	—	*712	*18	—
Net loss, noncapital assets	151,369	139,027	14,653	*1,531	*3,839	—	*15,221	*1,321	*2,295	*6,641	20,522	73,004	*12,342
Other deductions	24,474,597	24,071,181	5,776,163	186,474	133,127	198,024	361,626	694,547	882,040	1,257,843	5,138,085	9,443,253	403,416
Net income (less deficit)	**113,206**	**—789,042**	**262,572**	**—28,829**	**83,013**	**164,719**	**189,461**	**358,239**	**247,478**	**74,268**	**—1,537,735**	**—602,228**	**902,248**
Net income	9,696,693	8,629,374	537,234	203,493	162,232	283,493	436,351	956,215	930,537	901,371	1,877,301	2,341,148	1,067,319
Deficit	—9,583,487	—9,418,417	—274,662	—232,321	—79,220	—118,774	—246,890	—597,977	—683,059	—827,103	—3,415,035	—2,943,375	—165,070
Capital gains and losses allocable to partners:													
Net short—term capital gain (less loss)	227,927	209,883	12,235	—4,283	8,857	2,508	9,341	7,043	7,168	17,442	25,036	124,536	18,045
Net long—term capital gain (less loss)	3,233,898	3,136,623	179,677	—12,212	15,749	34,460	1,345,510	154,017	396,295	214,593	385,970	422,563	97,275

Footnotes at end of table.

Table 7.—Balance Sheet and Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets [1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more	Partnerships without balance sheets
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Services													
Number of partnerships	241,313	200,778	31,625	57,032	34,278	22,659	20,422	17,319	8,024	4,362	4,304	753	40,535
Number of partners	783,163	680,544	87,620	135,188	90,223	69,353	63,400	69,735	45,456	36,457	56,563	26,549	102,619
Total assets	**30,791,316**	**30,791,316**	-	**206,125**	**557,735**	**819,175**	**1,421,686**	**2,689,471**	**2,836,549**	**3,020,470**	**8,655,363**	**10,584,743**	-
Cash	2,473,236	2,473,236	-	58,619	111,210	157,715	245,105	373,618	276,453	285,467	475,818	489,230	-
Notes and accounts receivable	2,306,418	2,306,418	-	10,640	32,680	53,997	97,752	216,247	239,531	216,934	688,811	749,825	-
Less: Allowance for bad debts	61,143	61,143	-	*331	*463	*61	2,717	1,476	2,195	1,453	31,302	21,145	-
Inventories	557,618	557,618	-	9,837	26,475	32,144	52,868	79,732	73,235	22,210	132,587	128,530	-
Government obligations:													
United States	233,903	233,903	-	-	*192	*52	*1,262	6,194	4,102	5,723	44,263	172,115	-
State and local	51,539	51,539	-	*14	*497	*156	*723	*2,993	*2,235	3,792	8,513	32,616	-
Other current assets	944,686	944,686	-	6,122	16,189	19,705	37,268	97,357	65,795	80,701	336,414	285,137	-
Mortgage and real estate loans	257,354	257,354	-	*116	*1,877	*9,337	*19,867	12,108	39,540	43,058	129,257	*2,194	-
Other investments	936,591	936,591	-	1,043	15,156	10,053	36,673	92,821	93,540	91,760	312,626	282,921	-
Depreciable assets	29,483,463	29,483,463	-	249,276	676,654	902,964	1,417,749	2,452,828	2,863,723	2,837,223	7,848,498	10,234,548	-
Less: Accumulated depreciation	11,495,735	11,495,735	-	148,883	378,459	503,112	707,657	1,142,544	1,419,417	1,123,513	2,845,147	3,227,003	-
Depletable assets	73,896	73,896	*664	*1,203	*5,239	-	6,191	15,576	25,208	*3,546	*10,922	*5,346	-
Less: Accumulated depletion	17,504	17,504	*664	*290	*1,694	-	*2,338	4,851	4,652	*25	*1,152	*1,838	-
Land	2,510,355	2,510,355	-	1,489	8,277	37,408	97,801	303,553	418,808	394,182	773,864	474,974	-
Intangible assets (amortizable)	887,724	887,724	-	3,852	8,354	38,532	15,625	32,087	21,682	69,369	288,330	409,892	-
Less: Accumulated amortization	435,844	435,844	-	2,799	3,792	34,653	3,261	11,483	11,580	28,002	134,080	206,195	-
Other assets	2,084,760	2,084,760	-	16,217	39,343	94,939	108,777	164,713	150,541	119,498	617,138	773,596	-
Total liabilities	**30,791,316**	**30,791,316**	-	**206,125**	**557,735**	**819,175**	**1,421,686**	**2,689,471**	**2,836,549**	**3,020,470**	**8,655,363**	**10,584,743**	-
Accounts payable	1,289,426	1,289,426	-	16,642	42,892	45,961	61,239	131,114	132,035	113,348	363,422	382,773	-
Mortgages, notes, and bonds payable in less than one year	2,664,532	2,664,532	*33	39,791	139,812	114,292	148,541	307,954	245,405	290,457	668,119	710,130	-
Other current liabilities	1,505,144	1,505,144	-	68,695	33,006	51,800	61,971	115,939	123,639	103,510	479,127	467,758	-
All nonrecourse loans	7,200,576	7,200,576	-	*41,791	58,515	*47,675	117,693	246,341	264,810	323,151	2,044,671	4,055,930	-
Mortgages, notes, and bonds payable in one year or more	11,531,894	11,531,894	-	29,235	117,362	198,101	423,952	955,783	1,490,014	1,404,749	3,891,304	3,021,394	-
Other liabilities	1,933,401	1,933,401	-	16,765	40,496	79,697	90,810	141,129	151,507	178,345	597,010	637,642	-
Partners' capital accounts (+ or -) net	4,666,342	4,666,342	*-33	-6,794	125,653	281,648	517,779	791,211	429,139	606,910	611,710	1,309,117	-
Total receipts	**44,720,621**	**41,492,853**	**1,680,416**	**2,756,210**	**3,218,743**	**3,152,850**	**3,724,137**	**4,804,081**	**3,369,819**	**3,145,424**	**7,012,043**	**8,629,130**	**3,227,768**
Business receipts	43,452,400	40,317,733	1,630,836	2,714,989	3,193,893	3,087,400	3,613,924	4,687,171	3,258,199	3,034,497	6,751,459	8,345,364	3,134,667
Income from other partnerships and fiduciaries	45,025	45,025	*866	*1,716	*1,323	*1,502	1,799	4,134	5,062	3,811	8,054	16,755	-
Nonqualifying dividends	2,180	2,118	*15	*14	*40	*2	*16	142	643	115	766	*365	*62
Interest received	142,752	135,481	7,489	695	2,515	2,773	10,490	13,618	14,077	14,071	38,095	31,656	7,271
Rents received	206,300	193,018	7,084	2,614	2,502	5,417	9,308	22,563	21,214	17,767	53,959	50,590	13,282
Royalties	28,061	20,232	*117	*28	*1,239	*3,656	*4,644	*754	504	3,410	2,759	3,121	*7,829
Farm net profit	*4,974	-	-	-	-	-	-	-	-	-	-	-	*4,974
Net gain, noncapital assets	89,503	83,119	14,437	1,251	1,137	4,037	12,035	10,376	6,552	10,438	16,326	6,529	6,384
Other receipts	749,426	696,127	19,571	34,903	16,093	48,063	71,920	65,322	63,566	61,315	140,624	174,749	53,299
Total deductions	**34,376,340**	**32,138,269**	**1,316,417**	**1,719,144**	**2,190,188**	**2,099,755**	**2,506,262**	**3,434,266**	**2,611,462**	**2,527,384**	**5,977,006**	**7,756,386**	**2,238,071**
Cost of sales and operations, total	6,456,952	5,718,566	380,276	468,484	463,361	454,748	586,256	621,817	509,964	383,676	893,756	956,219	738,397
Salaries and wages	8,877,269	8,442,974	256,482	294,642	481,534	540,496	624,968	933,290	645,427	684,934	1,626,651	2,354,550	434,295
Guaranteed payments to partners	1,372,472	1,282,228	61,323	153,394	175,257	124,616	133,044	170,736	100,468	58,676	101,818	202,895	90,244
Rent paid	1,952,093	1,828,085	72,001	134,958	193,395	145,759	163,432	226,225	147,677	155,235	296,017	293,385	124,008
Interest paid	1,525,567	1,477,949	51,556	14,775	22,956	30,943	50,355	96,081	122,912	137,686	414,214	536,471	47,618
Taxes paid	1,331,725	1,257,035	47,638	44,950	72,341	74,047	88,093	135,704	108,865	122,030	264,114	299,253	74,689
Bad debts	66,240	62,195	2,280	1,015	1,903	1,367	7,813	4,375	4,083	7,440	16,767	15,152	4,045
Repairs	431,447	391,187	19,938	13,841	18,433	23,232	29,206	41,869	36,878	41,562	82,787	83,442	40,260
Depreciation	2,996,898	2,889,222	73,523	33,640	78,207	91,913	119,961	238,499	244,120	239,539	787,842	981,978	107,675
Amortization	80,993	80,652	2,192	*163	1,302	2,079	2,489	2,622	3,723	12,678	20,435	32,970	342
Depletion	4,670	4,242	*20	*22	-	*144	*1,233	*17	*1	*4	*1,278	*1,522	*428
Pension, profit-sharing, annuity, and bond purchase plans	158,758	152,516	1,954	5,158	5,959	6,041	7,781	11,860	8,799	9,541	33,178	62,246	6,242
Employee benefit programs	207,545	201,625	4,373	3,615	7,706	12,272	11,931	23,330	18,467	16,641	51,840	51,448	5,921
Net loss from other partnerships and fiduciaries	64,919	52,799	-	*6,067	*2,772	*603	3,542	5,324	8,238	7,761	9,745	8,747	*12,120
Farm net loss	*2,882	*2,882	*2,882	-	-	-	-	-	-	-	-	-	-
Net loss, noncapital assets	17,808	17,771	2,171	*4,860	*1,788	*198	*110	1,463	153	1,169	2,656	3,201	*38
Other deductions	8,828,101	8,276,353	337,806	539,559	663,273	591,299	676,047	921,054	651,688	648,812	1,373,908	1,872,907	551,749
Net income (less deficit)	**10,344,281**	**9,354,584**	**363,999**	**1,037,066**	**1,028,555**	**1,053,095**	**1,217,875**	**1,369,815**	**758,357**	**618,041**	**1,035,037**	**872,744**	**989,697**
Net income	12,419,541	11,359,124	456,337	1,111,588	1,122,168	1,102,980	1,277,853	1,500,490	898,663	787,122	1,570,461	1,531,463	1,060,417
Deficit	-2,075,260	-2,004,540	-92,338	-74,521	-93,612	-49,885	-59,978	-130,675	-140,306	-169,081	-535,424	-658,719	-70,720
Capital gains and losses allocable to partners:													
Net short-term capital gain (less loss)	9,337	9,368	*1,072	*147	*1,482	*2,842	*229	1,022	3,546	116	-786	-302	*-31
Net long-term capital gain (less loss)	154,952	152,559	51,337	6,696	*2,265	1,242	13,652	11,662	9,808	8,981	21,551	25,364	2,393

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

[1] This column consists mostly of partnerships filing final returns. Assets were distributed to the partners when the partnership was liquidated, leaving no assets for the partnership at the close of the accounting period. Also included in this column are a few partnerships with no total amount of assets, but with some balance sheet amounts.

NOTE: "Wholesale and retail trade" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 8.—Payments to Retirement Plans for Employees and Partners, by Industrial Division and Size of Business Receipts

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

Industrial division, size of business receipts[1]	Total number of partnerships	Pension, profit-sharing, annuity and bond purchase plans for employees			Retirement plans for partners: Self-employed retirement plans[2]		Retirement plans for partners: Individual retirement arrangements[3]	
		Number of partnerships	Amount of deduction	Number of plans	Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Industries								
Total	**1,234,157**	**19,650**	**260,432**	**23,346**	**11,022**	**242,761**	**1,568**	**3,507**
Under $200,000[4]	1,053,030	5,543	8,759	6,027	3,602	25,751	784	938
$200,000 under $500,000	115,228	7,018	24,711	9,216	4,061	47,912	533	1,558
$500,000 under $1,000,000	38,217	3,160	20,071	3,341	1,612	29,534	147	466
$1,000,000 or more	27,682	3,929	206,892	4,762	1,747	139,564	104	546
Agriculture, Forestry, and Fishing								
Total	**126,938**	**1,008**	**4,044**	**1,009**	**985**	**5,064**	***79**	***319**
Under $200,000[4]	109,095	*304	*212	*304	515	1,745	*46	*123
$200,000 under $500,000	11,829	414	2,203	414	364	2,490	*28	*105
$500,000 under $1,000,000	3,740	*193	*480	*193	*83	*638	-	-
$1,000,000 or more	2,274	97	1,149	98	23	192	*5	*92
Mining								
Total	**23,629**	**153**	**10,956**	**169**	**39**	**777**	***15**	***75**
Under $200,000[4]	20,358	**44	**177	**44	-	-	-	-
$200,000 under $500,000	1,572	**	**	**	-	-	**15	**75
$500,000 under $1,000,000	778	*17	*143	*17	*19	*489	**	**
$1,000,000 or more	921	92	10,637	108	20	288	**	**
Construction								
Total	**78,032**	**757**	**10,901**	**1,013**	**496**	**3,835**	**207**	**435**
Under $200,000[4]	64,817	*297	*237	*381	*311	*1,896	*83	*50
$200,000 under $500,000	8,862	195	1,055	278	*86	*905	*93	*291
$500,000 under $1,000,000	2,248	*114	*2,589	*127	*61	*486	*28	*84
$1,000,000 or more	2,105	151	7,019	227	38	548	*3	*9
Manufacturing								
Total	**27,931**	**618**	**20,834**	**698**	**283**	**2,785**	***143**	***215**
Under $200,000[4]	22,339	*167	*317	*167	*192	*1,718	*83	*12
$200,000 under $500,000	3,328	*123	*534	*123	*41	*299	*41	*144
$500,000 under $1,000,000	1,125	*81	*627	*94	*13	*293	*14	*42
$1,000,000 or more	1,139	247	19,355	314	37	475	*5	*17
Transportation, Communication, Electric, Gas, and Sanitary Services								
Total	**19,886**	**293**	**4,402**	**347**	**51**	**3,184**	***17**	***47**
Under $200,000[4]	17,053	**212	**793	**252	*23	*121	-	-
$200,000 under $500,000	1,787	**	**	**	*13	*151	**17	**47
$500,000 under $1,000,000	553	*19	*486	*19	-	-	**	**
$1,000,000 or more	493	62	3,123	76	*15	*2,913	**	**
Wholesale and Retail Trade								
Total	**200,195**	**2,719**	**21,540**	**3,191**	**1,487**	**11,186**	**636**	**1,338**
Under $200,000[4]	146,258	*533	*673	*785	*446	*2,125	*274	*411
$200,000 under $500,000	34,143	685	1,577	712	501	3,034	215	457
$500,000 under $1,000,000	12,026	612	2,083	640	248	2,319	*79	*237
$1,000,000 or more	7,768	889	17,207	1,054	292	3,708	68	233
Wholesale trade								
Total	**29,157**	**690**	**10,021**	**728**	**509**	**4,771**	**156**	**421**
Under $200,000[4]	18,911	-	-	-	*121	*929	*83	*208
$200,000 under $500,000	4,820	130	415	130	162	1,101	*26	*42
$500,000 under $1,000,000	2,551	192	750	192	*82	*604	*14	*42
$1,000,000 or more	2,875	368	8,856	406	144	2,136	33	130
Retail Trade								
Total	**170,410**	**2,026**	**11,425**	**2,460**	**978**	**6,415**	**480**	**917**
Under $200,000[4]	126,751	*533	*673	*785	*325	*1,196	*191	*203
$200,000 under $500,000	29,297	555	1,162	582	339	1,933	189	415
$500,000 under $1,000,000	9,475	420	1,333	448	166	1,715	*65	*195
$1,000,000 or more	4,887	518	8,258	645	148	1,572	35	103
Finance, Insurance, and Real Estate								
Total	**516,135**	**1,372**	**28,997**	**1,529**	**816**	**12,735**	**191**	**315**
Under $200,000[4]	470,595	375	1,060	423	*329	*2,096	*131	*129
$200,000 under $500,000	28,058	378	1,682	430	249	3,455	*48	*168
$500,000 under $1,000,000	10,066	238	2,002	238	*145	*2,040	*12	*18
$1,000,000 or more	7,416	381	24,254	438	93	5,144	-	-
Services								
Total	**241,313**	**12,730**	**158,758**	**15,390**	**6,865**	**203,193**	**280**	**764**
Under $200,000[4]	202,417	3,733	5,910	3,832	1,786	16,048	*167	*213
$200,000 under $500,000	25,649	5,101	17,040	7,098	2,807	37,578	*80	*329
$500,000 under $1,000,000	7,681	1,886	11,661	2,013	1,043	23,270	*14	*84
$1,000,000 or more	5,566	2,010	124,147	2,447	1,229	126,296	*19	*138

* This estimate should be used with caution because of the small number of sample returns on which it was based.

** The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships. Instead, the data for rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

[1] Total receipts for Finance, insurance, and real estate, and Business receipts for all other industrial divisions.

[2] Commonly known as a "Keogh plan."

[3] Includes individual retirement accounts, annuities, and bonds.

[4] Includes returns with no business receipts.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 9.—Partnerships With Tax Preference Items, by Industrial Division

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

Industrial division	Number of partnerships with tax preference items	Accelerated depreciation on real property: Low-income rental housing: Number of partnerships	Accelerated depreciation on real property: Low-income rental housing: Amount	Accelerated depreciation on real property: Other real property: Number of partnerships	Accelerated depreciation on real property: Other real property: Amount	Accelerated depreciation on personal property subject to a lease: Number of partnerships	Accelerated depreciation on personal property subject to a lease: Amount	Rapid amortization of depreciable property: Number of partnerships	Rapid amortization of depreciable property: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industrial divisions	**73,690**	**3,609**	**146,222**	**55,225**	**710,579**	**5,854**	**159,329**	**100**	**2,567**
Agriculture, forestry, and fishing	926	*89	*874	458	1,421	*56	*853	-	-
Mining	8,328	**	**	144	1,255	**	**	-	-
Construction	299	**	**	248	1,660	**	**	-	-
Manufacturing	256	*15	*258	188	1,291	*5	*1,347	-	-
Transportation, communication, electric, gas, and sanitary services	268	*23	*34	178	1,462	138	5,327	-	-
Wholesale and retail trade	915	*100	*110	715	1,449	64	270	-	-
Wholesale trade	257	**	**	201	344	*34	*39	-	-
Retail trade	658	**	**	514	1,105	*30	*231	-	-
Finance, insurance, and real estate	56,451	3,319	144,432	50,030	671,853	2,777	41,441	*31	*491
Services	6,247	60	256	3,264	30,188	2,786	108,521	*69	*2,076

Industrial division	Reserves for losses on bad debts of financial institutions: Number of partnerships	Reserves for losses on bad debts of financial institutions: Amount	Depletion other than of oil or gas: Number of partnerships	Depletion other than of oil or gas: Amount	Excess intangible drilling costs: Number of partnerships	Excess intangible drilling costs: Amount	Net income from oil, gas or geothermal wells: Number of partnerships	Net income from oil, gas or geothermal wells: Amount
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All industrial divisions	***5**	***7,953**	**2,011**	**143,761**	**7,125**	**1,358,733**	**7,959**	**1,050,418**
Agriculture, forestry, and fishing	-	-	175	326	**	**	**	**
Mining	*5	*7,953	905	124,334	5,028	1,017,060	5,656	923,995
Construction	-	-	*3	*441	*22	*293	*11	*577
Manufacturing	-	-	*43	*761	**	**	**	**
Transportation, communication, electric, gas, and sanitary services	-	-	*44	*125	*17	*9	*17	*165
Wholesale and retail trade	-	-	*18	*1,212	*12	*919	54	5,257
Wholesale trade	-	-	**	**	**	**	*38	*5,082
Retail trade	-	-	**	**	**	**	*16	*175
Finance, insurance, and real estate	-	-	727	14,455	1,930	330,160	1,770	114,684
Services	-	-	96	2,107	110	9,733	280	3,642

* This estimate should be used with caution because of the small number of sample returns on which it was based.

** The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships. However, the data are included in the appropriate totals.

NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 10.—Partnerships With New Jobs Credit Items: New Jobs Credit Items, by Selected Industry

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

Selected industry	Number of partner-ships	Business receipts [1]	Payroll	Net income (less deficit)	Net income: Number of partner-ships	Net income: Amount	Computation of tentative new jobs credit usable by partners — Unemployment insurance wages paid — 1978 amount: Number of partner-ships	1978 amount: Amount	102 percent of 1977 amount: Number of partner-ships	102 percent of 1977 amount: Amount	Excess of 1978 over 1977	Qualified wages eligible for credit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All industries	**106,347**	**53,899,156**	**8,681,357**	**6,881,848**	**86,015**	**8,002,101**	**106,347**	**5,570,750**	**76,767**	**3,967,338**	**1,603,412**	**1,284,413**
Agriculture, forestry, and fishing	7,389	3,650,157	328,239	187,238	5,606	319,861	7,389	271,816	6,119	199,809	72,008	62,181
Farms	5,415	3,022,403	245,888	101,575	3,950	227,115	5,415	209,246	4,720	158,818	50,428	44,918
Other	1,974	627,755	82,351	85,663	1,656	92,745	1,974	62,571	1,399	40,991	21,580	17,263
Mining	704	1,344,365	193,562	52,250	483	157,250	704	91,481	493	65,667	25,814	19,700
Construction	13,401	4,134,834	708,345	473,390	11,690	505,635	13,401	444,954	7,469	222,445	222,510	160,731
Manufacturing	5,267	3,152,741	488,445	262,111	4,315	336,533	5,267	306,403	3,690	219,176	87,227	69,422
Transportation, communication, electric, gas, and sanitary services	2,851	992,101	195,807	107,362	2,262	129,820	2,851	151,186	1,901	106,445	44,741	38,552
Wholesale and retail trade	31,979	16,671,037	1,397,160	903,607	25,270	995,712	31,979	1,432,630	22,561	944,931	487,699	382,605
Wholesale trade	3,754	5,577,071	263,752	234,133	3,055	253,398	3,754	140,361	2,611	105,536	34,825	29,310
Retail trade	28,140	11,081,311	1,132,924	669,378	22,214	741,846	28,140	1,291,699	19,950	839,394	452,304	353,010
Food stores	3,153	2,393,376	177,006	90,074	2,399	99,506	3,153	121,228	2,377	92,177	29,051	23,182
Automotive dealers and service stations	4,170	2,667,266	147,717	104,206	3,516	110,150	4,170	105,668	2,938	72,595	33,074	26,590
Other retail trade	20,817	6,020,669	808,201	475,098	16,299	532,190	20,817	1,064,802	14,635	674,623	390,180	303,238
Finance, insurance, and real estate	8,897	6,994,542	582,812	67,361	4,692	524,381	8,897	413,156	6,690	296,057	117,099	93,700
Finance	493	3,092,671	280,340	—34,934	303	92,072	493	82,652	284	59,921	22,731	17,510
Insurance agents, brokers, and service	860	256,001	51,497	78,368	860	78,368	860	26,533	748	19,076	7,456	6,210
Real estate	7,544	3,645,869	250,975	23,927	3,529	353,942	7,544	303,971	5,658	217,059	86,912	69,980
Operators and lessors of buildings	5,358	2,329,307	178,155	—88,550	2,080	200,911	5,358	228,463	4,094	171,684	56,778	46,389
Other real estate	2,186	1,316,563	72,820	112,477	1,449	153,031	2,186	75,508	1,564	45,375	30,133	23,591
Services	35,859	16,959,380	4,786,986	4,828,530	31,697	5,032,909	35,859	2,459,124	27,844	1,912,808	546,316	457,522
Medical and health services	5,805	3,084,855	909,950	921,355	5,122	943,553	5,805	617,485	4,564	494,549	122,936	102,946
Offices of physicians	2,310	1,656,716	456,442	666,909	2,188	667,092	2,310	196,733	1,913	169,734	26,999	24,985
Other medical services	3,495	1,428,139	453,508	254,445	2,934	276,461	3,495	420,752	2,651	324,816	95,937	77,961
Legal services	8,567	5,502,199	1,369,845	2,580,249	8,265	2,583,689	8,567	543,735	7,249	436,101	107,634	95,213
Other services	21,487	8,372,325	2,507,190	1,326,926	18,310	1,505,667	21,487	1,297,904	16,031	982,158	315,746	259,362

Selected industry	Computation of tentative new jobs credit usable by partners—Continued — Total wages paid — 1978 amount: Number of partner-ships	1978 amount: Amount	105 percent of 1977 amount: Number of partner-ships	105 percent of 1977 amount: Amount	Excess of 1978 over 1977	Qualified wages eligible for credit	Total qualified wages after limitation	Additional 1978 qualified unemployment insurance wages paid to vocational rehabili-tation employees: Number of partner-ships	Additional 1978 ...: Amount	Tentative new jobs credit usable by partners
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
All industries	**106,347**	**10,459,848**	**77,330**	**7,817,268**	**2,642,580**	**599,088**	**495,043**	***24**	***411**	**495,062**
Agriculture, forestry, and fishing	7,389	401,808	6,196	304,480	97,329	28,980	28,923	—	—	28,923
Farms	5,415	299,774	4,797	234,192	65,582	21,072	21,016	—	—	21,016
Other	1,974	102,034	1,399	70,287	31,747	7,907	7,907	—	—	7,907
Mining	704	262,314	493	188,747	73,567	9,655	8,142	—	—	8,142
Construction	13,401	818,163	7,455	418,525	399,638	78,485	71,449	**	**	71,452
Manufacturing	5,267	605,024	3,770	458,741	146,283	33,228	31,732	*13	*57	31,738
Transportation, communication, electric, gas, and sanitary services	2,851	308,482	1,899	223,084	85,398	18,509	12,755	*3	*20	12,757
Wholesale and retail trade	31,979	2,075,761	22,740	1,428,641	647,119	179,975	130,693	**	**	130,700
Wholesale trade	3,754	288,823	2,528	227,160	61,662	13,403	12,525	**	**	12,525
Retail trade	28,140	1,786,369	20,212	1,201,481	584,888	166,430	118,026	**	**	118,032
Food stores	3,153	186,249	2,377	146,381	39,868	11,046	10,701	**	**	10,701
Automotive dealers and service stations	4,170	173,030	2,951	126,945	46,085	11,622	11,542	**	**	11,548
Other retail trade	20,817	1,427,090	14,884	928,155	498,935	143,761	95,783	**	**	95,783
Finance, insurance, and real estate	8,897	836,723	6,691	616,344	220,378	40,597	35,306	—	—	35,306
Finance	493	348,381	282	262,909	85,473	8,441	4,685	—	—	4,685
Insurance agents, brokers, and service	860	56,634	748	41,534	15,100	3,035	3,013	—	—	3,013
Real estate	7,544	431,708	5,661	311,902	119,806	29,120	27,608	—	—	27,608
Operators and lessors of buildings	5,358	318,541	4,124	242,595	75,946	18,334	17,784	—	—	17,784
Other real estate	2,186	113,166	1,537	69,307	43,860	10,786	9,824	—	—	9,824
Services	35,859	5,151,574	28,086	4,178,706	972,868	209,659	176,043	*5	*13	176,045
Medical and health services	5,805	1,102,066	4,563	920,998	181,067	43,824	31,053	—	—	31,053
Offices of physicians	2,310	461,803	1,913	398,799	63,004	11,009	7,667	—	—	7,667
Other medical services	3,495	640,263	2,650	522,200	118,063	32,815	23,386	—	—	23,386
Legal services	8,567	1,415,865	7,390	1,164,264	251,602	44,889	41,630	—	—	41,630
Other services	21,487	2,633,643	16,133	2,093,444	540,200	120,945	103,360	*5	*13	103,362

* This estimate should be used with caution because of the small number of sample returns on which it was based.

** The estimate for this cell is not shown separately, to avoid disclosure of information about specific partnerships. However, the data are included in the appropriate totals.

[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

NOTE: "Wholesale and retail trade not allocable" is not shown separately because of the small number of sample returns on which it was based. However, the uata are shown in the appropriate totals.

Explanation of Terms

This section contains brief descriptions of the terms appearing in the tables in this report. The instructions for the tax forms in Section 6 will provide additional information about many items.

These explanations are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report. Definitions marked with the symbol (#) have been modified from the previous year's report to reflect processing or tax law changes.

Accounts Payable

Accounts payable (Schedule L, line 14, column D) were relatively short-term liabilities arising from the conduct of a trade or business which were not secured by notes of indebtedness. Nontrade payables, on the other hand, were generally includable in the estimates for "Other Current Liabilities."

Accumulated Amortization

In reporting the value of intangible assets on their balance sheets, partnerships reported the original cost of their intangible assets and then subtracted the sum of all amortization on these assets up to the ending date of the return. This sum, shown in the statistics as accumulated amortization (Schedule L, line 11a, column C) is therefore the sum of all amortiztion reported on all intangible assets over the life of the assets to date.

Accumulated Depletion

Similar to "Accumulated Amortization", accumulated depletion (Schedule L, line 9a, column C) was the sum of all depletion claimed on depletable assets. Depletable assets include natural deposits such as minerals, oil, and gas, as well as timber.

Accumulated Depreciation

Accumulated depreciation (Schedule L, line 8a, column C) was the sum of all depreciation taken on depreciable assets. Depreciable assets include property used in business with a useful life of more than one year such as buildings, machinery and equipment, and automobiles.

Active partnerships

The statistics in the report are from the returns and schedules of "active" partnerships. An active partnership is defined as one reporting at least one item of income or deductions. Partnerships must file returns even if they have no business activity during the year. Returns of inactive partnerships are excluded from all tables in this report except figures A and B.

Allowance for Bad Debts

Most partnerships identified on their balance sheet the allowance or reserve set aside to cover uncollectible or doubtful notes and accounts as an adjustment to "Notes and Accounts Receivable" on Schedule L, line 2a, column C. A few partnerships, however, reported only net receivables and thus did not show the allowance for bad debts.

Amortization

Amortization (Form 1065, page 1, line 21) is a deduction for recovery of certain capital expenditures over a period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure is written off is much shorter than if depreciation had been used; depending on the specific provision of the law, the period of time may be as little as 60 months. The following types of amortization, applicable to the statistics in this report, are specifically mentioned in the Code as allowable deductions:

- .bond premiums (section 171)
- .child care facilities (section 188)
- .coal mine safety equipment (section 187)
- .expenditures to rehabilitate a certified historic structure (section 191)
- .lessee's improvements to leased property (section 178)
- .low-income rental housing rehabilitation expenditures (section 167)
- .motion picture film or video tape production costs (section 280)
- .organization and syndication fees (section 709)
- .on-the-job training facilities (section 188)
- .pollution control facilities (section 169)
- .railroad rolling stock (section 184)
- .railroad tunnel bores and grading (section 185)
- .research and experimental expenditures (section 174)
- .trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently reported by the partnership as depreciation, and amortization of bond premiums (as well as other financial items such as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets concerned. Therefore, in order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to leasehold improvements, bond premiums (or other financial items), and intangible assets, have been transferred to depreciation or "other deductions," as appropriate. Under Code section 280, an exception was made for partnership motion picture film and video tape production costs. These amounts were accepted as reported and no attempt has been made to transfer them to the depreciation statistics if they were reported as amortization. See also "Depreciation."

Amortization includes organization and syndication fees. As shown in this report, amortization also includes amounts which partnerships entered on the cost of goods sold schedule, but which are identifiable as amortization.

Bad debts

Bad debts occurring during the year, or reasonable amounts added to a reserve for bad debts (Form 1065, page 1, line 18) were allowable as deductions under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the current year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other receipts" of partnerships.

Business receipts

Business receipts (Form 1065, page 1, line 1c) were, in general, gross receipts from sales and operations reduced by the cost of returned goods and allowances. They may have included excise and sales taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

Generally, business receipts were income from the partnership's principal business activities. However, there were several exceptions to this rule. For partnerships in the finance industries, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges. Rents earned in addition to the company's principal income, and interest, royalties, and nonqualifying dividends were for the most part reported separately. However, when rent was actually operating income, as, for example, for hotels, real estate operators, and manufacturers who rented rather than sold their products, the rental income was often reported in business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnerships in the "Security, commodity brokers, and services" industry and the "Banking and miscellaneous finance" industry were given special treatment in statistical processing. Sales of securities were netted against the cost of these financial instruments and only the net amount was shown as business receipts. Since it was usually not possible to separate sales of securities from other sources of receipts, such as commissions, an arbitrary rule was used for partnerships in the specified industries; if cost of sales and operations was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts.

Business receipts from farming were understated because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property, rather than as business receipts and was reported on line 10 of page 1 of Form 1065.

Capital gains and losses (#)

Capital gains and losses resulted from the sale or exchange of capital assets, which for partnerships were generally defined in the Code to included any assets of the partership not used in the normal course of business. Thus, types of property specifically excluded from treatment as capital assets included property held primarily for sale to customers in the ordinary course of business, depreciable business property, such as machinery, real estate used in the partnership's trade or business, and accounts or notes receivable acquired in the normal course of business. The net gain or loss realized by the partnership was reported separately from the gain or loss from normal business activities and was included in the income of the partners.

Net short-term gain or loss (Schedule D, line 3, column F) was the net amount of gain or loss from the sale of capital assets held by the business for one year or less. Net long-term gain or loss (Schedule D, line 7, column F) was the net gain or loss resulting from the sale of capital assets held for more than one year. Net long-term gains received favorable treatment when reported on the partners' tax returns.

Net gains from the disposition of certain types of property not classified as capital assets could be afforded capital gains treatment under section 1231 of the Code. Assets qualifying under this section included property used in business, such as machinery and buildings, and other specific types of property such as cut timber, coal, domestic iron ore and timber royalities, and unharvested crops sold with the land, if the land were held for more than one year. This provision applied only to net gains from such property; net losses were treated as ordinary loss by the partnership.

On the other hand, gains resulting from the disposition of certain types of property included under the definition of capital gains could be denied capital gains treatment under certain other sections of the Code. Generally, these sections denied capital gains treatment to gains that resulted from the recapture of depreciation already claimed on assets.

Cash

This balance sheet asset item (Schedule L, line 1, column D) included the amount of actual money, instruments, and claims which were usable and acceptable as money.

Cost of labor

Cost of labor was a component of cost of sales and operations. For partnerships engaged in farming and using Schedule F, which does not contain a cost of sales and operations schedule as such, it represented the amount reported in Schedule F, page 1, part II, line 33, "labor hired." For nonfarm partnerships, it was the amount reported in Schedule A, line 29 on page 1 of Form 1065. Cost of labor excluded the new jobs credit if the taxpayer made the required reduction for the new jobs credit in "cost of labor." (See also "Payroll.")

Cost of sales and operations

If the receipts of the partnership included income from the sale of goods made or bought, cost of goods sold (Form 1065, page 1, line 2) generally included the direct cost of those goods. Therefore cost of sales and operations included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods. "Cost of operations" related to returns for which inventories were not an income determining factor. Cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services.

Partnerships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing inventory, by which both direct and indirect production costs were taken into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, and indirect labor costs, and wages of supervisors.

Many partnerships did not report cost of sales and operations completely. Instead, they allocated the various "costs" to "deduction" items on the return, rather than to cost of sales and operations.

During statistical processing, items reported in cost of sales and operations which belonged in a deduction item were transferred to the proper item. Some of the transferred items were depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

Farm costs presented special problems because the farm schedule, Schedule F, did not provide for a separate cost of goods sold or cost of operations computation. The cost of sales and operations statistics for farms were constructed during statistical processing from deduction items shown on Schedule F that were comparable to those shown on page 1 of Form 1065. See the discussions in this section under "Purchases," "Cost of Labor," "Materials and Supplies," and "Other Costs."

Statistical adjustments to cost of goods sold made for partnership security dealers are explained under "Business Receipts."

Depletable assets

In general, depletable assets (Schedule L, line 9, column C) represented the gross value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds subject to depletion. In some instances, depletable assets may have been reported as "Land" or as "Other investments" by the partnership, and could not be identified for this report.

The value of depletable assets may not be closely related to the current-year depletion deduction. The balance sheet accounts reflected the amount claimed for tax purposes.

Depletion

Depletion (Form 1065, page 1, line 22), a deduction allowed for the exhaustion of natural deposits or timber, was either based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil was converted or manufactured prior to sale. For other natural deposits, gross income was the gross income from mining, defined to include extractive and certain treatment processes. Also included were previously deducted exploration expenditures that were required by Code section 617 to be recaptured when the mine reached the production stage.

Under elective provisions of the Code, exploration and development expenditures connected with domestic natural deposits (except oil and gas), could either be currently deducted or treated as deferred expenses and ratably deducted as the minerals were sold. The write-offs of deferred amounts were not included as part of depletion.

Percentage depletion was the deduction of a percentage of gross income from the depletable property. The percentage varied according to the type of mineral. The deduction was limited to 50 percent of the net income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and range from 5 to 22 percent.

Generally, percentage depletion could not be used for oil and gas wells. However, independent producers and royalty owners could have used percentage depletion, provided they did not refine more than 50,000 barrels of crude oil in any day and provided they did not sell oil or natural gas through a retail outlet. The depletion deduction for these "small producers" was limited to 65 percent of their net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the partnership could carry the disallowed portion to the next year for inclusion in the depletion deduction. The depletion rate for small producers for tax year 1978 was 22 percent for a maximum daily average of 1,400 barrels.

The depletion allowance for oil and gas wells was computed separately by each partner and was not allowed to the partnership. The partnership allocated to each partner that partner's proportionate share of the adjusted basis of each oil or gas property of the partnership. This allocation must have been made on the date the partnership acquired the oil or gas property, or January 1, 1975, whichever was later. A partner's proportionate share of the adjusted basis of the partnership's property was determined by the amount of that partner's interest in the partnership's capital or income, and by the terms of the partnership agreement.

The statistics include any identifiable depletion reported as a cost of sales and operations.

Depreciable assets

Depreciable assets, reported on the partnership's end-of-year balance sheet (Schedule L, line 8, column C), consisted of tangible property (such as buildings and equipment) used in the trade or business or held for the production of income which had a useful life of 1 year or more. The statistics for this item could include fully depreciated assets still in use and partially completed assets for which no deduction was allowable when the partnership reported them as depreciable in its balance sheet. The statistics for depreciable assets excluded those intangible assets such as patents and copyrights which were depreciable or amortizable only for tax purposes. Such assets were includable in "intangible assets." The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year as well as in prior years.

The amounts shown for depreciable assets were, in general, the gross amounts before adjustments for depreciation or amortization charged in current and prior years. Some partnerships, however, reported only the net amount of depreciable assets after adjusting for these depreciation or amortization charges.

The value of depreciable assets and accumulated depreciation may not be closely related to the current year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed for tax purposes.

Depreciation

The deduction for depreciation (Form 1065, page 1, line 20) permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. A deduction for depreciation was not allowed on inventories, or on land apart from the physical improvements or developments to it.

Several methods of computation may have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount was deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost was written off during the earlier years of its life than during its later years, were also commonly used. Beginning with 1969, accelerated methods of depreciation were restricted for certain kinds of real property.

In lieu of computing depreciation using separate useful lives for each individual asset, standard lives, based on groupings of assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, the partnership grouped assets of the same type acquired in the same year into one or more "vintage" accounts and assigned each account a useful life chosen from a published permissible range of lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules, but the Treasury Department can modify the guideline lives in the future as necessary. Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight-line, declining balance, and sum of the years-digits. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account may have been depreciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 may have been depreciated under the new rules but no range of useful lives was allowed.

Amounts shown as depreciation included any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics were amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year depreciation (section 179) may not be deducted by partnerships, but was allocated to the partners for reporting on their own returns.

Employee benefit programs

Contributions by employers to employee-benefit plans other than deferred-compensation plans, deductible under Code section 162, were reported on Form 1065, page 1, line 23b. These plans included hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

The statistics for this item included amounts identified in the cost of sales and operations schedules.

Contributions to retirement and other deferred compensation plans deductible under Code section 404 were included in "Retirement Plans."

Farm net profit (or loss)

Farm net profit or loss was reported on Schedule F, line 58 by partnerships using the cash accounting method and on Schedule F, line 76 by partnerships using the accrual method. For partnerships that reported the components of farm income and expenses on Schedule F, these components were combined during statistical processing with the equivalent income and deduction items shown on page 1 of Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." For those partnerships not reporting the detail of income and expenses farm net profit was shown in the tables as an item of income and farm net loss was shown as a deduction. Since most farm partnerships reported the detail of income and expenses, the amounts presented in the income item "Farm net profit" and the deduction item "Farm net loss" represent only a small portion of partnership farming activity.

Income (or loss) from other partnerships

This item (Form 1065, page 1, line 4) was the partnership's share of the profits (whether or not distributed) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

Intangible assets

Intangible assets (Schedule L, line 11, column C) were the total gross amounts (before the reduction by amounts of accumulated amortization) for contracts, copyrights, formulas, licenses, patents, registered trademarks, research or experimental expenditures and similar assets. These assets were included on line 11 only if they were amortized or depreciated, and they could be amortized or depreciated only if they had a definite life and value. Other intangible assets which were not amortizable were included in the statistics with "Other Assets."

Accumulated amortization represented the cumulative adjustment to these intangible assets as shown on the partnership's books of account.

Interest paid

Interest paid in connection with business indebtedness (Form 1065, page 1, line 16) was deductible as a business expense. Included in the statistics were interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in the capacity of lender to the partnership rather than as partner.

Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as unstated amounts of interest as provided in Code section 483.

Interest received

This item (Form 1065, page 1, line 6) included interest received by the partnership from all sources, except wholly tax-exempt interest and interest on tax-free covenant bonds. Included in this item are amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For installment sales, interest received included amounts stated in the contract, as well as unstated amounts of interest as provided in Code section 483.

Inventories

Inventories (Form 1065, page 1, lines 27 and 33), consisted of goods held for sale and raw materials and supplies that became a part of goods held for sale. Partnerships engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor were required to use inventories in computing their net income. The use of inventories required that direct expenses of production, such as factory labor for a manufacturer, be accrued and charged against sales in the year the finished goods were sold. Thus, in accounting for the sale of goods, all such businesses were in effect required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

In accordance with the "full absorption" inventory method, both direct and indirect production costs must be taken into account in the computation of costs. Production costs must be allocated to goods produced during the tax year, regardless of whether the goods were sold during the year or whether they were still in inventory at the end of the year.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for determining their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped by kind and age, and all animals in each group were valued at the estimated cost of raising them. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. The valuation of inventories by the farm-price method could have resulted in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Investments in government obligations

This balance sheet asset item consisted of (1) U.S. obligations including those of instrumentalities of the Federal Goverment (Schedule L, line 4a, column D) and (2) bonds or other obligations of a State, or U.S. possession, including obligations of political subdivisions and of the District of Columbia (Schedule L, line 4b, column D). In those instances where a partnership reported only one total for investments in Government obligations and did not indicate whether the obligations represented those of the United States or of State and local Governments, the total was treated as investments in U.S. obligations.

Jobs credit.

See "New jobs credit."

Land

Land (Schedule L, line 10, column D), which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some partnerships may have included land as part of "Depletable Assets" or included it in "Other Investments." If land was certified as an emergency facility for the national defense, it could be amortized. If so, only the net land value (i.e., the value of land after the adjustment for amortization) was reported.

Limited partnerships

The Uniform Limited Partnership Act defines a limited partnership as one "... formed by two or more persons ... having as members one or more general partners and one or more limited partners. The limited partners as such shall not be bound by the obligations of the partnership." A limited partnership was identified by the response to question H on page 4 of the Form 1065.

A limited partner was one who by agreement of all partners may not be held responsible for partnership debts, and whose potential personal liability was confined to the amount of money or other property that the partner contributed or was required to contribute to the partnership.

Materials and supplies

The amount of materials and supplies, a component of the cost of goods sold, was reported by nonfarm partnerships on line 30, Schedule A, Form 1065. For farms, it was the item "supplies purchased," line 41, part II, page 1 of Schedule F.

Mortgage and real estate loans

Mortgages and real estate loans (Schedule L, line 6, column D) were, in general, the total amount which a partnership loaned on a long-term basis for which the partnership accepted mortgages, deeds of trust, land contracts, or other liens on real estate as security. Because the return form did not provide a separate place for reporting any reserve for uncollectible mortgage and real estate loan accounts, such reserves may have been included in the "Allowance for Bad Debts," shown in this report as an adjustment to "Notes and Accounts Receivable." If a separate reserve was indicated in supporting schedules, statistics for it were therefore added to the allowance for bad debts.

Mortgages, notes and bonds payable

This item was reported on the balance sheet according to the length of time to maturity of the obligations. Short-term liabilities (those payable in less than one year) were reported on Schedule L, line 15, column D. Long-term liabilities (those payable in one year or more) were reported on Schedule L, line 18, column D. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the next taxable year were included in the statistics together with short-term obligations for mortages, notes and bonds payable in less than one year. Includible were nonrecourse loans, liabilities of the partnership for which none of the partners had any liability.

Net gain (or loss), noncapital assets

This item (Form 1065, page 1, line 10) represented gains and losses from the sale or exchange of property not eligible for beneficial capital gains tax treatment by partners. Such gains and losses resulted mostly from the sale or exchange of (1) depreciable, depletable, and real property; (2) notes and accounts receivable acquired in the ordinary course of business for services rendered or from the sale of inventory or other property held for sale; (3) copyrights, literary, musical, or artistic compositions or similar properties; (4) securities, including governmental obligations and debt obligations sold or exchanged by financial institutions; and (5) patents, inventions or designs, and secret formulas or processes.

This income item did not include gains and losses under section 1231. Section 1231 gains and losses, like capital gains and losses, were reported by the partners on their own returns. In general, section

1231 gains and losses comprised (a) sales of business property (excluding inventories) which were held for more than 12 months and (b) "involuntary conversions" by theft or casualty of business property and of capital assets which were held over 12 months. However, the amount of gain (but not loss) excluded from partnership net income under section 1231 was limited based on accelerated depreciation previously claimed. Categories to which this limitation applied were: (a) sales or exchanges of certain depreciable property (Code sections 1245 and 1250), with additional qualifications prescribed for some of this same property if it was used for farming (Code sections 1251 and 1252), (b) sales of certain depletable property (Code section 617), and (c) sales of oil and gas property (Code section 1254).

Net income (or deficit)

Net income or deficit (shown on Form 1065, page 1, line 26 as ordinary income (loss)) represented the difference between total taxable receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income (except capital gains and losses and gains and losses under Code section 1231 as explained under "Net gain (or loss), noncapital assets". Total deductions included ordinary and necessary business expenses, such as salaries, costs of acquiring or producing goods for sale, and cost of purchasing or renting property needed for conducting business. Contributions, gifts, additional first-year depreciation, and foreign taxes were not included in total deductions; however, these items were deductible by the individual partners on their returns. Interest on State and local government obligations and on taxfree covenant bonds is nontaxable and therefore is not reflected in net income or deficit. (See also Section 1 of this report.)

New jobs credit (#)

The new jobs credit was allowed to employers who created new jobs. The partnership computed a "tentative" credit, which was allotted to the partners. Each partner then computed the final amount of his credit, which he used to reduce his income tax liability.

The partnership's tentative credit was based upon three items: (1) the increase of unemployment insurance wages paid in 1978 over those paid in 1977, (2) the increase in total wages paid in 1978 over those paid in 1977, and (3) the amount of qualified unemployment insurance wages paid to vocational rehabilitation employees in 1978. The line references in the following descriptions refer to Forms 5884 attached to the Form 1065 partnership returns.

Unemployment insurance wages paid (lines 1-5). Unemployment insurance wages consisted of the first $4,200 in wages paid to each employee (or, in the case of railroad employees, 7/8 of the first $4,200). The partnership computed the amount by which unemployment insurance wages paid in 1978 (line 1, column 8) exceeded 102 percent of the amount paid in 1977 (line 2, column 10). Either this excess (line 3, column 11) or one half of the 1978 unemployment insurance wages, whichever was smaller, was the amount of qualified unemployment insurance wages eligible for the partnership's tentative credit (line 5, column 12).

Total wages paid (lines 6-9). The partnership computed the amount by which total wages paid in 1978 (line 6, column 14) exceeded 105 percent of the amount paid in 1977 (line 7, column 16). Either this excess (line 8, column 17) or qualified unemployment insurance wages eligible for credit (line 5, column 12), whichever was smaller, was divided in half. The result was total qualified wages eligible for the partnership's tentative credit (line 9, column 18). Either this amount or $100,000, whichever was smaller, was the amount of total qualified wages after limitation (line 10, column 19).

Qualified unemployment insurance wages paid to vocational rehabilitation employees (line 11). Vocational rehabilitation employees were handicapped employees who were referred to the employer by a state agency as part of a state-administered rehabilitation program. Qualified unemployment insurance wages consisted of the first $4,200 of wages paid to each of these employees reduced by any unemployment insurance wages paid to these employees in 1977. Either 10 percent of this amount, or 20 percent of the total qualified wages eligible for the partnership's tentative credit, whichever was smaller, was the amount of total qualified vocational rehabilitation wages after limitation (line 12, column 21).

Tentative new jobs credit usable by partners (line 13). The tentative new jobs credit was equal to the sum of total qualified wages after limitation (line 10, column 19) and qualified unemployment insurance wages paid to vocational rehabilitation employees after limitation (line 12, column 21). The tentative credit amount was divided up among the partners. Each partner reported his share on his own return (Form 1040, 1120, etc.).

Nonqualifying dividends received

Nonqualifying dividends (Form 1065, page 1, line 5) were corporate dividends which were received by the partnership and for which the individual partners were not entitled to the $100 dividend exclusion on their individual income tax returns when the income was passed through to the partners.

Nonrecourse loans

Nonrecourse loans (Schedule L, line 17, column D) were loans made by the partnership for which none of the partners had any personal liability. Generally, these were loans for which real property, such as real estate, served as collateral.

Notes and accounts receivable

Notes receivable were claims against debtors evidenced by written promises to pay a certain sum of money at a definite time. Accounts receivable were less formal claims against debtors that arose from the sales of services or merchandise on account. These receivables would normally be converted to cash within one year. These items were reported together on Schedule L, line 3, column C. Current nontrade receivables were generally included in "Other Current Assets."

The balance sheets on the partnership return form called for the reporting of both "gross" receivables and the "Allowance for bad debts." However, some partnerships reported only the net amount.

The allowance for bad debts, shown as an adjustment to notes and accounts receivable, may also include the reserves for the separate account, mortgage and real estate loans. As a result, it was possible for the allowance for bad debts to exceed the amount of notes and accounts receivable.

Other Assets

Other assets (Schedule L, line 12, column D) comprised, in general, noncurrent assets which were not allocable to a specific account on the return form balance sheet, and certain accounts for which no distinction could be made between current and noncurrent status.

Includable were such items as deferred charges reported as noncurrent by the partnership, interest discounts, guaranty deposits, and intangible assets not subject to amortization.

Other costs

Other costs were a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, Schedule A, Form 1065. For farms, the amount was computed during statistical processing from Schedule F, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion.

If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs on Schedule A.

The following items were transferred out of "other costs" and into the appropriate deduction field during statistical editing: amortization, pension and profit-sharing plans, employee benefit programs, depletion, depreciation, taxes, interest, bad debts, commissions, rent, and insurance.

Other current assets

Assets not allocable to a specific current account in the return form balance sheet, assets specifically reported as short-term by the partnership, and marketable securities other than Government obligations, comprised this account (Schedule L, line 5, column D).

Included were prepaid expenses, nontrade receivables, coupons and dividends receivable, claims and judgments, and similar items. For construction partnerships, amounts reported as a current item for contract work in progress in excess of billings were included in this item.

Other current liabilities

Other current liabilities (Schedule L, line 16, column D) included certain amounts due and payable within the coming year. The account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, or mortgages. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as those for payrolls and contributions to benefit plans, overdrafts, and accrued interest or rent.

For construction partnerships, amounts of advances or deposits on uncompleted contracts or jobs in progress were included in this item, if reported as current.

Other deductions

Other deductions (Form 1065, page 1, line 24) comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscriptions; postage and stationery; sales discounts; and laundry, uniforms, and cleaning. This item also included unrealized profit on current-year installment sales; reported amounts of negative income; commissions; insurance; and legal and professional fees.

The estimates for other deductions may also include losses resulting from "involuntary conversions" of business assets by theft or casualty. (See "Net Gain (or Loss), Noncapital Assets.")

Other investments

Other investments (Schedule L, line 7, column D) included long-term non-Government investments and certain investments for which no distinction could be made as to their current or long-term nature. Non-Government investments included stocks, bonds, loans on notes or bonds, and other types of financial securites.

Real estate not reported as a capital asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as "Other Investments."

Other liabilities

Other liabilities (Schedule L, line 19, column D) were obligations which were not allocable to a specific account on the return form balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

Examples of other liabilities were deferred or unearned income not reported as a part of a current account, and principal amounts of employee and similar funds.

Other receipts

This item (Form 1065, page 1, line 11) included amounts not elsewhere reported in the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste.

Partners' capital accounts

The balance sheet item for partners' capital accounts (Schedule L, line 20, column D) was the partners' total equity in the business as of the end of the taxable year. It was the net sum of all contributions of capital by the partners, plus the partnership's accumulated earnings, less accumulated losses and any distributions of capital and earnings.

Payments to partners

Guaranteed payments which were made to partners for services rendered or for the use of capital, where such payments were determined without regard to income of the partnership, were allowed as a deduction to the partnership. The payments were taxable to the partner who received them. This item was reported on Form 1065, page 1, line 14.

Payroll

Payroll was the sum of cost of labor reported as part of cost of sales and operations (Form 1065, page 1, line 29) plus the deduction for salaries and wages (net of new jobs tax credit) (Form 1065, page 1, line 13). Various kinds of contract labor not actually representing employee payroll, such as janitorial or secretarial services, may also have been included. Payments to partners were excluded.

Payroll amounts were frequently included by taxpayers in other items, such as commissions, legal and professional fees, and repairs. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll was probably understated.

Pension, profit-sharing, stock bonus, and annuity plans

See "Retirement Plans."

Purchases

This item was a component of the cost of goods sold. For nonfarm businesses, the source was line 28c, Schedule A, of Form 1065. For farms, the sources were Schedule F, page 1, part I column c, for farmers using the cash accounting method, and Schedule F, page 2, part V, line 72, for farmers using the accrual accounting method.

Rent paid

Rent paid on business property (Form 1065, page 1, line 15) was deductible as a business expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included during statistical processing in their respective deduction headings.

Rents received

This item consisted of the gross rent receipts reported on Schedule H, line 1, column b. Expenses associated with rental income and reported on Schedule H, such as depreciation, repairs, interest, and taxes, were included in their respective deduction categories. If rents were the largest income item, they were included in "Business Receipts."

Repairs

This deduction (Form 1065, page 1, line 19) included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which increased the value of property, improvements which appreciably prolonged property life, or expenditures for restoring or replacing property; these expenditures were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range" (CLADR) system included a provision for accounting for repairs to property when ambiguity existed as to whether the expenditures were deductible in the year incurred, or whether they were capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction may also have elected to deduct currently certain expenditures for repairs, maintenance, rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with the excess capitalized and depreciated. (See also "Depreciation".)

Retirement plans

This deduction (Form 1065, page 1, line 23a) was the employer's contribution to employee pension, profit-sharing, stock bonus, annuity, bond purchase, and other deferred compensation plans that were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the tax year and provided a carryover for certain amounts paid in excess of these limitations. The retirement plan deduction did not include any payments by partners to their own retirement plans; these payments were reported on the partners' individual income tax returns as adjustments used in calculating adjusted gross income. The statistics included any identifiable amounts of this item which were transferred out of cost of sales and operations.

Royalties

This income item (Form 1065, page 1, line 8) consisted of the gross amount of royalties received, generally on an agreed percentage basis, for the use of property rights, including patents, copyrights, timber, minerals, or oil wells. Expenses relating to this income, such as depletion and taxes, were included in their respective deduction categories.

Royalties received under lease agreements on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment, were not included in this item. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231 and as such were reportable by the partners on their own returns and not by the partnership.

Salaries and wages

This item (Form 1065, page 1, line 13c) consisted of those salaries and wages not included as "cost of labor" in the cost of sales and operations schedule and not included in some other deduction category on the return. Salaries and wages were reduced by any amount of new jobs credit claimed by the partnership based on those salaries and wages; the amount shown in these statistics was the amount remaining after this reduction. Salaries to partners were not included in this item, but in "payments to partners." (See also "Payroll.")

Size of business receipts

Size of business receipts was based on "business receipts" (as defined above) (Form 1065, page 1, line 1c) for all industries except those in the finance, insurance, and real estate division. For these industries, total receipts was used as the basis for classification. (See also "Total receipts".)

Size of total assets

Size of total assets was based on the amount reported in the end-of-year balance sheet (Schedule L, line 13, column D). Returns with zero assets were used as a classification for returns of liquidating partnerships which had disposed of all their assets and whose income tax returns were final returns.

Taxes paid (#)

Taxes paid (Form 1065, page 1, line 17) included the amounts reported as a business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. Federal income taxes, gift taxes, and taxes assessed against local benefits were not deductible. Sales, excise, and related taxes reported by partnerships as part of business receipts were generally transferred to the taxes paid deduction during statistical processing.

Foreign taxes were not deductible by a partnership. Amounts paid by the partnership were allocated to the partners for use as a deduction or credit.

Total assets

Total assets (Form 1065, Schedule L, line 13, column D) were those reported in the end-of-year balance sheet in the partnerships' books of account. Total assets were net of accumulated depreciation, amortization, and depletion, and of the reserve for bad debts. When reserves for bad debts were reported as liabilities, they were treated as reductions from the asset accounts to which they related, and the totals of assets and liabilities were adjusted accordingly.

Total deductions

Total deductions consisted of (1) the deduction for cost of sales and operations (Form 1065, page 1, line 2) and (2) the business deductions from gross income (Form 1065, page 1, line 25). In addition, total deductions included the partnership's share of net loss from other partnerships net loss from sales of noncapital assets, and farm net loss, (negative amounts from Form 1065, page 1, lines 4, 9, and 10 respectively).

Total receipts

Total receipts consisted of the sum of business receipts (Form 1065, page 1, line 1c); investment income such as nonqualifying dividends, interest, rents, royalties (Form 1065, page 1, lines 5, 6, 7, and 8), and net gain from sale of noncapital assets; and income from farms and other partnerships (positive amounts from Form 1065, page 1, lines 10, 9, and 4, respectively); and "other" income (Form 1065, page 1, line 11). For purposes of this report, total receipts were not reduced by net losses from other partnerships, sales of noncapital assets, or farms (negative amounts from Form 1065, page 1, lines 4, 9, and 10, respectively).

Zero assets

The final returns of liquidating partnerships which have disposed of all assets were represented in this "asset size" category. The liquidating partnerships were active, however, during a portion of the accounting period.

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Section 5

Industrial Classification Appendix

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES
AND STATISTICS OF INCOME INDUSTRIES, 1978

The industrial classification system used in this report was based on the Standard Industrial Classification Manual as discussed in Section 2. Industrial classifications used for partnerships are similar to those used in the Statistics of Income, Sole Proprietorship Returns and Statistics of Income, Corporation Returns reports. The major difference between partnership and sole proprietorship industries is that the finance, insurance and real estate division for partnerships is more specifically detailed due to heavier emphasis on these industries in partnership tabulations. Corporation statistics are classified by principal business activity using the Enterprise Standard Industrial Classification (ESIC) which follows closely along the lines of the Standard Industrial Classification (SIC) system. "Not allocable" classifications were established for most Statistics of Income major industry groups. Businesses designated as not allocable were those with activities not represented by the existing codes within the industry groups.

Standard Industrial Classification Codes	Statistics of Income Description
	Agriculture, forestry, and fishing
	Farms
0111, 0112, 0115, 0116, 0119, 0131-0134, 0139 0191	Field crop
0161	Vegetable and melon
0171-0175, 0179	Fruit and tree nut
0181, 0182, 0189	Horticultural specialty
0211	Beef cattle feedlots
0212	Beef cattle, except feedlots
0213, 0214	Hogs, sheep and goats
0241	Dairy farms
0251-0254, 0259	Poultry and eggs
0219, 0291	General livestock, except animal specialty
0271, 0272, 0279	Animal specialty
--	Farms not allocable
	Agricultural services
0741, 0742	Veterinary services
0751 (part)	Livestock breeding
0751 (part), 0752	Animal services, except livestock breeding and veterinary
0781-0783	Landscape and horticultural services
0711, 0721-0724, 0729, 0761, 0762	Other agricultural services
0811, 0821, 0843, 0849, 0851	Forestry
0912, 0913, 0919, 0921, 0971	Fishing, hunting, and trapping
	Mining
Major group 10 (1011-1099)	Metal mining
Major groups 11 and 12 (1111-1213)	Coal mining
Major group 13 (1311-1389)	Oil and gas extraction
Major group 14 (1411-1499)	Nonmetallic minerals, except fuels

Standard Industrial Classification codes	Statistics of Income description
	Construction
	General building contractors and operative builders
1521, 1522, 1541, 1542	General building contractors
1531	Operative builders
	Heavy construction contractors
1611	Highway and street construction
1622, 1623, 1629	Heavy construction, except highway
	Special trade contractors
1711	Plumbing, heating and air conditioning
1721	Painting, paper hanging, and decorating
1731	Electrical work
1741-1743	Masonry, stonework, tile setting, and plastering
1751, 1752	Carpentering and flooring
1761	Roofing and sheet metal work
1771	Concrete work
1781	Water well drilling
1791, 1793-1796, 1799	Miscellaneous special trade contractors
—	Contractors not allocable
	Manufacturing
Major group 20 (2011-2099)	Food and kindred products
Major group 22 (2211-2299)	Textile mill products
Major group 23 (2311-2399)	Apparel and other textile products
Major group 24 (2411-2499)	Lumber and wood products, except furniture
Major group 25 (2511-2599)	Furniture and fixtures
Major group 27 (2711-2795)	Printing, publishing and allied industries
Major group 28 (2812-2899)	Chemicals and allied products
Major group 31 (3111-3199)	Leather and leather products
Major group 32 (3211-3299)	Stone, clay, and glass products
Major group 33 (3312-3399)	Primary metal industries
Major group 34 (3411-3499)	Fabricated metal products
Major group 35 (3511-3599)	Machinery, except electrical
Major group 36 (3612-3699)	Electrical and electronic equipment
Major group 37 (3711-3799)	Transportation equipment
Major groups 21, 26, 29, 30, 38, 39 (2111-2141, 2611-2661, 2911-2999, 3011-3079, 3811-3873, 3911-3999)	Other manufacturing industries
—	Manufacturing not allocable
	Transportation, communication, electric, gas, and sanitary services
	Local and interurban passenger transit
4121	Taxicabs
4111, 4119, 4131, 4141, 4142, 4151, 4171, 4172	Other passenger transportation
	Trucking and warehousing
4212-4214	Trucking, local and long distance
4221, 4222, 4224-4226, 4231	Public warehousing and trucking terminals
Major group 44 (4411-4469)	Water transportation
Major group 45 (4511-4583)	Air transportation
	Transportation services
4722	Passenger transportation arrangement
4723	Freight transportation arrangement
4612, 4613, 4619, 4712, 4742 4743, 4782-4784, 4789	Other transportation services
Major group 48 (4811-4899)	Communication
4911, 4922-4925, 4931, 4932, 4939, 4941, 4961, 4971	Electric, gas, and water services
4952, 4953, 4959	Sanitary services

Standard Industrial Classification codes	Statistics of Income description
	Wholesale and retail trade
	Wholesale trade
5012-5014	Motor vehicles and automotive equipment
5031, 5039	Lumber and construction materials
5063-5065	Electrical goods
5072, 5074, 5075, 5078	Hardware, plumbing and heat equipment
5083	Farm machinery and equipment
5081, 5082, 5084-5088	Other machinery, equipment, and supplies
5021, 5023, 5041-5043, 5051, 5052, 5093, 5094, 5099	Other durable goods
5122, 5161	Drugs, chemicals, and allied products
5133, 5134, 5136, 5137, 5139	Apparel, piece goods, and notions
5141-5149	Groceries and related products
5152, 5153, 5154, 5199	Farm-product raw materials
5181, 5182	Alcoholic beverages
5111-5113, 5171, 5172, 5191, 5194, 5198, 5199	Other nondurable goods
--	Wholesalers not allocable
	Retail trade
	Building materials, hardware, garden supply, and mobile home dealers
5211	Lumber and other building materials dealers
5231	Paint, glass, and wallpaper stores
5251	Hardware stores
5261	Retail nurseries and garden supply stores
5271	Mobile home dealers
	General merchandise stores
5331	Variety stores
5311, 5399	Other general merchandise stores
	Food stores
5411	Grocery stores
5422, 5423	Meat and fish markets, including freezer provisions
5431	Fruit stores and vegetable markets
5441	Candy, nut, and confectionary stores
5451	Dairy product stores
5462, 5463	Retail bakeries
5499	Miscellaneous food stores
	Automotive dealers and service stations
5511	Motor vehicle dealers--new car dealers (franchised)
5521	Used car dealers
5531	Auto and home supply stores
5541	Gasoline service stations
5551	Boat dealers
5561	Recreational vehicle dealers
5571	Motorcycle dealers
5599	Miscellaneous aircraft and automotive dealers
	Apparel and accessory stores
5611	Men's and boys' clothing and furnishing stores
5621	Women's ready-to-wear stores
5631	Women's accessory and specialty stores
5641	Children's and infant wear stores
5651	Family clothing stores
5661	Shoe stores
5681	Furriers and fur shops
5699	Apparel and accessory stores, not elsewhere classified
	Furniture and home furnishings stores
5712	Furniture stores
5713	Floor covering stores
5714	Drapery, curtain, and upholstery stores
5719	Home furnishings and equipment stores, except appliance
5722	Household appliance stores
5732	Radio and television stores
5733	Music stores
	Eating and drinking places
5812	Eating places
5813	Drinking places

Standard Industrial Classification codes	Statistics of Income description
	Wholesale and retail trade--continued
	Retail trade--continued
	Miscellaneous retail stores
5912	Drug stores and proprietary stores
5921	Liquor stores
5931	Used merchandise stores
5941	Sporting goods and bicycle shops
5942	Book stores
5943	Stationery stores
5944	Jewelry stores
5945	Hobby, toy, and game shops
5946	Camera and photographic supply stores
5947	Gift, novelty, and souvenir shops
5948	Luggage and leather goods stores
5949	Sewing, needlework, and piece good stores
5961	Mail order houses
5962	Merchandising machine operators
5963	Direct selling organizations
5982	Fuel and ice dealers, except fuel oil dealers and bottled gas dealers
5983	Fuel oil dealers
5984	Liquified petroleum gas (bottled gas) dealers
5992	Florists
5993	Cigar stores and stands
5994	News dealers and newsstands
5999	Other miscellaneous retail stores
--	Retail trade not allocable
--	Wholesale and retail trade not allocable
	Finance, insurance, and real estate
	Finance
6022-6028, 6032-6034, 6042, 6044, 6052, 6054, 6055, 6059	Banking and miscellaneous finance
6112, 6113, 6131, 6144, 6145, 6146, 6149, 6153, 6159, 6162, 6163	Credit agencies other than banks
	Security, commodity brokers, and services
6211 (part)	Security underwriting syndicates
6211 (part)	Security brokers and dealers, except underwriting syndicates
6221, 6231, 6281	Commodity contracts brokers, exchanges, and services
	Holding and investment companies
6799 (part)	Investment clubs
6732, 6733	Common trust funds
6711, 6722-6725, 6792-6794, 6799 (part)	Other holding and investment companies
6411	Insurance agents, brokers, and service
	Real estate
6512-6514	Operators and lessors of buildings
6515, 6517, 6519	Lessors, other than buildings
6531	Real estate agents, brokers, and managers
6541	Title abstract companies
6552	Subdividers and developers, except cemeteries
6553	Cemetery subdividers and developers
6611	Combined real estate, insurance, loans, law offices
	Services
	Hotels and other lodging places
7011 (part)	Hotels
7011 (part)	Motels, motor hotels, and tourist courts
7021	Rooming and boarding houses
7032	Sporting and recreational camps
7033	Trailering parks and camp sites
7041	Organizational hotels and lodging houses, on a membership basis

Standard Industrial Classification codes	Statistics of Income description
	Services--continued
	Personal services
7215	Coin-operated laundries and dry cleaning
7211-7214, 7216-7219	Other laundry, cleaning, and garment services
7221	Photographic studios, portrait
7231	Beauty shops
7241	Barber shops
7251	Shoe repair and hat cleaning shops
7261	Funeral service and crematories
7299	Miscellaneous personal services
	Business services
7311-7313, 7319	Advertising
7341, 7342, 7349	Services to buildings
7372, 7374, 7379	Computer and data processing services
7392	Management and public relations
7394	Equipment rental and leasing
7321, 7331-7333, 7339, 7351, 7361, 7362, 7369, 7391, 7393, 7395, 7396, 7397, 7399	Other business services
	Automobile repair and services
7512, 7513, 7519	Automotive rentals, without drivers
7523, 7525	Automobile parking
7531	Automobile top and body repair shops
7538	General automotive repair shops
7534, 7535, 7539	Other automotive repair shops
7542, 7549	Automotive services, except repair
	Miscellaneous repair services
7622	Radio and TV repair shops
7623, 7629	Electrical repair shops, except radio and TV
7641	Reupholstery and furniture repair
7631, 7692, 7694, 7699	Other miscellaneous repair shops
	Motion pictures
7813, 7814, 7819, 7823, 7824, 7829	Motion picture production, distribution, and services
7832, 7833	Motion picture theaters
	Amusement and recreation services, except motion pictures
7922, 7929	Producers, orchestras, and entertainers
7932	Billiard and pool establishments
7933	Bowling alleys
7941	Professional sports clubs and promoters
7948	Racing including track operation
7911, 7992, 7993, 7996, 7997, 7999	Other amusement and recreation services
	Medical and health services
8011	Offices of physicians
8021	Offices of dentists
8031	Offices of osteopathic physicians
8041	Offices of chiropractors
8042	Offices of optometrists
8049 (part)	Registered and practical nurses
8051, 8059	Nursing and personal care facilities
8062, 8063, 8069	Hospitals
8071	Medical laboratories
8072	Dental laboratories
8049 (part), 8081, 8091	Other medical and health services
8111	Legal services
8211, 8221, 8222, 8231, 8241, 8243, 8244, 8249, 8299	Educational services
8911	Engineering and architectural services
	Accounting, auditing, and bookkeeping services
8931 (part)	Certified public accountants
8931 (part)	Other accounting, auditing, and bookkeeping services
8999	Other services
—	Nature of business not allocable

Section 6

Facsimiles of Forms Used

CONTENTS

Form **1065**
Department of the Treasury
Internal Revenue Service

Revised in Accordance with the Revenue Act of 1978 and the Energy Tax Act of 1978

U.S. Partnership Return of Income

For calendar year 1978, or other taxable year beginning ...., 1978, and ending ...., 19.....

1978

A Principal business activity (See page 12 of Instructions)	Use IRS label. Otherwise please print or type.	Name	D Employer identification no.
B Principal product or service (See page 12 of instructions)		Number and street	E Date business started
C Business code no. (See page 12 of instructions)		City or town, State, and ZIP code	F Enter total assets from line 13, column (D), Schedule L $

IMPORTANT—Fill in all applicable lines and schedules. If more space is needed, see Instruction b. Enter any items specially allocated to the partners on Schedule K, line 16, instead of on the numbered lines on this page or in Schedules D through J.

G Is this a final return? ☐ Yes ☐ No

Income

1a	Gross receipts or sales $ .... 1b Less returns and allowances $ .... Balance ▶	1c	
2	Cost of goods sold and/or operations (line 34, Schedule A)	2	
3	Gross profit (subtract line 2 from line 1c)	3	
4	Ordinary income or (loss) from other partnerships and fiduciaries (attach statement)	4	
5	Nonqualifying dividends	5	
6	Interest	6	
7	Income or (loss) from rents (Schedule H)	7	
8	Royalties (attach schedule)	8	
9	Net farm profit or (loss) (attach Schedule F (Form 1040))	9	
10	Net gain or (loss) (Form 4797, line 11)	10	
11	Other income (attach schedule)	11	
12	TOTAL income (add lines 3 through 11)	12	

Deductions

13a	Salaries and wages (other than to partners) $ .... 13b Less Jobs Credit $ .... Balance ▶	13c	
14	Guaranteed payments to partners (see line 14 instruction)	14	
15	Rent	15	
16	Interest	16	
17	Taxes	17	
18	Bad debts (see line 18 instruction)	18	
19	Repairs	19	
20	Depreciation (see Instructions for Schedule J)	20	
21	Amortization (attach schedule)	21	
22	Depletion (other than oil and gas—attach schedule—see line 22 instruction)	22	
23a	Retirement plans, etc. (see line 23a instruction). (Enter number of plans ▶ ....)	23a	
23b	Employee benefit programs (see line 23b instruction)	23b	
24	Other deductions (attach schedule)	24	
25	TOTAL deductions (add lines 13c through 24)	25	
26	Ordinary income (loss) (subtract line 25 from line 12)	26	

Schedule A—COST OF GOODS SOLD AND/OR OPERATIONS (See line 2 instruction)

27	Inventory at beginning of year (if different from last year's closing inventory, attach explanation)	27	
28a	Purchases $ .... 28b Less cost of items withdrawn for personal use $ .... Balance ▶	28c	
29	Cost of labor	29	
30	Material and supplies	30	
31	Other costs (attach schedule)	31	
32	Total of lines 27 through 31	32	
33	Inventory at end of year	33	
34	Cost of goods sold (subtract line 33 from line 32). Enter here and on line 2, above	34	

35a Check valuation method(s) used for total closing inventory: ☐ Cost ☐ Lower of cost or market ☐ Other (attach explanation)

35b Check if Form 970 or other statement is attached for adoption of LIFO inventory method ☐

35c Are you engaged in manufacturing? ☐ Yes ☐ No. If "Yes," check if you valued your inventory in accordance with regulations section 1.471-11 . ☐

35d Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of general partner ▶ Date

Paid Preparer's Information	Preparer's signature ▶	Preparer's social security no.	Check if self-employed ▶ ☐
	Firm's name (or yours, if self-employed), address and ZIP code ▶	E.I. No. ▶	
		Date ▶	

Form 1065 (1978) Page **2**

Schedule D—CAPITAL GAINS AND LOSSES (See Instructions for Schedule D)

Part I Short-term capital gains and losses—assets held one year or less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price less expense of sale	e. Cost or other basis	f. Gain or (loss) for the year (d less e)	g. Gain or (loss) after 10/31/78
1						

2 Partnership's share of net short-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries

3 Net short-term gain or (loss) from lines 1 and 2. Enter here and on Schedule K (Form 1065), line 5

Part II Long-term capital gains and losses—assets held more than one year

a.	b.	c.	d.	e.	f.	g.
4						

5 Partnership's share of net long-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries

6 Capital gain distributions

7 Net long-term gain or (loss) from lines 4, 5, and 6. Enter here and on Schedule K (Form 1065), line 6

Schedule H—INCOME FROM RENTS (See line 7 instruction) If more space is needed, use Form 4831.

a. Kind and location of property	b. Amount of rent	c. Depreciation (explain in Schedule J)	d. Repairs (attach schedule)	e. Other expenses (attach schedule)
1 Totals				

2 Net income (loss) (subtract total of columns c, d, and e from column b). Enter here and on page 1, line 7

Schedule I—BAD DEBTS (See line 18 instruction)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	Amount added to reserve: e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1973						
1974						
1975						
1976						
1977						
1978						

Schedule J—DEPRECIATION (See Instructions for Schedule J) If more space is needed use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (NOT to exceed $2,000). (Do not include in items below, enter here and on Schedule K, line 2) →						
2 Other depreciation:						
Buildings						
Furniture and fixtures						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
3 Totals						

4 Amount of depreciation claimed in Schedules A and H

5 Balance (subtract line 4 from line 3). Enter here and on page 1, line 20

Schedule K—PARTNERS' SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Enter the total distributive amount for each applicable item listed below.
Note: Enter each partner's distributive share of partnership items on Schedule K–1.

Enter the number of partners in the partnership ▶ | Are any partners in this partnership also partnerships? ☐ Yes ☐ No

Partnership's distributive share items	Total
1 a Guaranteed payments to partners:	
(1) Deductible by the partnership (page 1, line 14)	
(2) Capitalized by the partnership (see General Instruction d)	
b Ordinary income (loss) (page 1, line 26)	
2 Additional first-year depreciation (Schedule J, line 1)	
3 Gross farming or fishing income	
4 Dividends qualifying for exclusion (attach list)	
5 Net short-term capital gain or (loss) (Schedule D, line 3): After 10/31/78 ▶........; Total for year ▶	
6 Net long-term capital gain or (loss) (Schedule D, line 7): After 10/31/78 ▶........; Total for year ▶	
7 Net section 1231 gain or (loss) from involuntary conversions due to casualty and theft (Form 4797, line 3): After 10/31/78 ▶........; Total for year ▶	
8 Net gain or (loss) from sale or exchange of property used in trade or business and certain involuntary conversion under section 1231 (Form 4797, line 6): After 10/31/78 ▶........; Total for year ▶	
9 Net earnings or (loss) from self-employment (Schedule N, line 10)	
10 a Charitable contributions (attach list): 50%........, 30%........, 20%........	
b Other itemized deductions (attach list)	
11 Expense account allowance	
12 New jobs credit or combined new jobs and targeted jobs credits	
13 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)	
14 a Payments for partners to a Keogh Plan. (Enter type of plan ▶........)	
b Payments for partners to an Individual Retirement Arrangement	
15 a Other income, deductions, etc. (attach schedule)	
b Oil and gas depletion. Enter amount (not for partner's use) ▶........	
16 Specially allocated items (attach schedule):	
a Short-term capital gain or (loss)	
b Long-term capital gain or (loss)	
c Ordinary gain or (loss)	
d Other	
17 Tax preference items (see instructions for Schedules K and K–1, line 17):	
a Accelerated depreciation on real property:	
(1) Low-income rental housing (section 167(k))	
(2) Other real property	
b Accelerated depreciation on personal property subject to a lease	
Amortization: c ...., d ...., e ...., f	
g Reserves for losses on bad debts of financial institutions	
h Depletion (other than oil and gas)	
i (1) Excess intangible drilling costs from oil, gas or geothermal wells under section 57(a)(11)	
(2) Net income from oil, gas or geothermal wells	
18 Interest on Investment Indebtedness:	
a Investment interest expense:	
(1) Indebtedness incurred before December 17, 1969	
(2) Indebtedness incurred before September 11, 1975, but after December 16, 1969	
(3) Indebtedness incurred after September 10, 1975	
b Net investment income or (loss)	
c Excess expenses from "net lease property"	
d Excess of net long-term capital gain over net short-term capital loss from investment property	
19 Investment in property that qualifies for investment credit:	
Basis of new investment property — a 3 or more but less than 5 years	
b 5 or more but less than 7 years	
c 7 or more years	
Qualified progress expenditures — d 7 or more years — 1974, 1975, 1976, and 1977	
e 7 or more years — 1978	
Cost of used investment property — f 3 or more but less than 5 years	
g 5 or more but less than 7 years	
h 7 or more years	

Schedule L—BALANCE SHEETS (See General Information)

ASSETS	Beginning of taxable year (A) Amount	(B) Total	End of taxable year (C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable				
a Less allowance for bad debts				
3 Inventories				
4 Gov't obligations: a U.S. and instrumentalities				
b State, subdivisions thereof, etc.				
5 Other current assets (attach schedule)				
6 Mortgage and real estate loans				
7 Other investments (attach schedule)				
8 Buildings and other fixed depreciable assets				
a Less accumulated depreciation				
9 Depletable assets				
a Less accumulated depletion				
10 Land (net of any amortization)				
11 Intangible assets (amortizable only)				
a Less accumulated amortization				
12 Other assets (attach schedule)				
13 Total assets				
LIABILITIES AND CAPITAL				
14 Accounts payable				
15 Mortgages, notes, and bonds payable in less than 1 year				
16 Other current liabilities (attach schedule)				
17 All nonrecourse loans (attach schedule)				
18 Mortgages, notes, and bonds payable in 1 year or more				
19 Other liabilities (attach schedule)				
20 Partners' capital accounts				
21 Total liabilities and capital				

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M)

(Show reconciliation of each partner's capital account on Schedule K–1, block L)

a. Capital account at beginning of year	b. Capital contributed during year	c. Ordinary income (loss) from line 26, page 1	d. Income not included in column c, plus nontaxable income	e. Losses not included in column c, plus unallowable deductions	f. Withdrawals and distributions	g. Capital account at end of year

Schedule N—COMPUTATION OF NET EARNINGS FROM SELF-EMPLOYMENT (See Instruction for Schedule N)

1 Ordinary income (loss) (page 1, line 26)		
2 Add: Guaranteed payments to partners included on Schedule K, lines 1a(1) and 1a(2)		
3 Net rental loss from real estate (see instruction for Schedule N)		
4 Net loss from Form 4797 (page 1, Form 1065, line 10)		
5 Total		
6 Less: Nonqualifying dividends (page 1, line 5)		
7 Interest (see instruction for Schedule N)		
8 Net rental income from real estate (see instruction for Schedule N)		
9 Net gain from Form 4797 (page 1, Form 1065, line 10)		
10 Net earnings or (loss) from self-employment. Enter on Schedule K, line 9		

Note: *Any additional first-year depreciation taken by the individual partners will reduce their net earnings from self-employment. (See Schedule J instructions.)*

	Yes	No
H Is the partnership a limited partnership (see General Instruction c)?		
I Is this partnership a partner in another partnership?		
J Has any material regarding the offering of a partnership interest or other security ever been registered or filed with a Federal or State agency or authority? If "Yes," attach a statement giving the name and address of the agency(s).		
K Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? See General Information		
L Was the partnership the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in existence during the current taxable year whether or not the partnership or any partner has any beneficial interest in the trust? If "Yes," you may be required to file Forms 3520, 3520–A, or 926. See General Information		

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1978 Department of the Treasury
Internal Revenue Service

Instructions for Form 1065
U.S. Partnership Return

(Section references are to the Internal Revenue Code unless otherwise specified)

Tax Law Changes Due to the Revenue Act of 1978 and the Energy Tax Act of 1978

The partnership forms and related schedules have been revised to reflect the provisions of these acts.

The holding period for long-term capital gains and losses and section 1231 treatment of transactions has been increased to more than one year.

There are new rules for energy credit property acquired after 9/30/78, and investment credit property acquired after 12/31/78.

The targeted jobs credit replaces the new jobs credit after 12/31/78. Please read the instructions for Form 1065, line 13, Schedule D (Form 1065), Form 4797, Schedules K and K-1, lines 5-8, 12 and 19, and other forms referred to in these instructions.

General Information

It is important that the partnership's legal (not trade) name be shown the same on all tax returns and other documents filed. Use the label provided. If the partnership's name, address or employer identification number is wrong as shown on the label, make the necessary corrections right on the label. If the partnership did not receive a label, show the correct employer identification number in Item D on page 1 of Form 1065. If the partnership does not have a number, it must apply for one on Form SS-4, available at any Social Security Administration or Internal Revenue Service office.

The following publications are referred to in the instructions:

Publication 534, Tax Information on Depreciation;
Publication 537, Tax Information on Installment and Deferred-Payment Sales;
Publication 538, Tax Information on Accounting Periods and Methods;
Publication 541, Tax Information on Partnership Income and Losses;
Publication 544, Sales and Other Dispositions of Assets;
Publication 550, Tax Information on Investment Income and Expenses;
Publication 552, Recordkeeping Requirements and a Guide to Tax Publications;
Publication 902, Tax Information on Jobs Tax Credit.

You may also wish to obtain **Publication 334**, Tax Guide for Small Business. All of these publications are available free of charge at your local Internal Revenue Service office.

Who Must File

Every partnership engaged in a trade or business or having income from sources within the United States must file Form 1065. It must file even if its principal place of business is outside the United States or all its members are nonresident aliens. If you file for a syndicate, pool, joint venture, or similar group, attach to the return a copy of the agreement and all amendments, unless you have previously filed a copy. An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement, may elect to be excluded from treatment as a partnership under section 1.761-2 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which it wants the exclusion.

File only one return for each partnership. Mark "duplicate copy" on any copy you give to an individual partner.

Form 1065 must be filed by religious and apostolic organizations which are exempt from income tax under section 501(d).

Time and Place for Filing

A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of its taxable year. A foreign partnership whose partners are nonresident aliens must file its return on or before the 15th day of the 6th month following the close of its taxable year. Use the addressed envelope that came with the return or use the Internal Revenue Service Center address for the State where the partnership's principal place of business or principal office or agency is located.

Period Covered by Return

File the return for the calendar year 1978 or other taxable year beginning in 1978.

If this is the last year the partnership is in business, answer question G "Yes." To change a partnership from one taxable year to another, or to adopt an initial taxable year for a new partnership, see section 706(b) and Form 1128, Application for Change in Accounting Period.

Signature

One general partner must sign the return. If a receiver, trustee in bankruptcy, or assignee controls the organization's property or business, that person must sign the return.

An individual who prepares the return for pay must manually sign the return as preparer. Signature stamps or labels are not acceptable. If someone prepares the return for free, or a regular full-time employee, or partner, prepares the return, he or she does not have to sign the return.

If more than one person prepares the return, the individual preparer with the primary responsibility for the overall accuracy of the return must sign as preparer.

If the preparer is self-employed, he or she must check the "SE" box.

The preparer must give you a copy of the return in addition to the copy filed with IRS.

Publication 1054 is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also contains the regulation citations which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

Where to File

See page 11 of Instructions.

Accounting Methods

Compute ordinary income by the accounting method regularly used in maintaining the partnership's books and records. The method should clearly reflect income. (See section 446). Unless the law specifically permits, the partnership may not change the accounting method used to report income in prior years (for income as a whole or for any material item) without first getting consent on **Form 3115**, Application for Change in Accounting Method. See **Publication 538**, Tax Information on Accounting Periods and Methods, for further information.

Rounding Off to Whole-Dollar Amount.—You may show the money items on the return and accompanying schedules as whole-dollar amounts. To do so eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Recordkeeping

The partnership records must be retained as long as their contents may be material in the administration of any Internal Revenue law. Copies of the filed tax returns should also be retained as part of the partnership's records. Please see **Publication 552**, Recordkeeping Requirements and a Guide to Tax Publications, for further details.

Information Returns

Every partnership must file information returns if it makes payments of rents, commissions, or other fixed or determinable income totaling $600 or more to any one person in the course of its trade or business during the calendar year. Dividend or interest payments are reportable if they total $10 or more.

For example, if the partnership pays a person $600 or more in any calendar year to perform services under a subcontract type of arrangement where no employment taxes are withheld, the partnership must file Form 1099-MISC.

Use Form 1096 to summarize and transmit information returns to the Internal Revenue Service Center. For more information about filing information returns, and exceptions, see the **Instructions for Form 1096.**

Foreign Accounts, and Foreign Trusts

Be sure to answer questions K and L on page 4 of Form 1065. Check "Yes," for question K if the partnership owns more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts, or if the combined assets in the account(s) owned by the partnership are more than $1,000.

If the "Yes" block is checked for question K, the partnership must file the Treasury Department Form 90-22.1, Report of Foreign Bank, Securities and Other Financial Accounts before July 1, 1979, with the U.S. Treasury Department, P.O. Box 28309, Central Station, Washington, DC 20005. This form may be obtained from many Internal Revenue Service offices.

A U.S. partnership that transfers property to a foreign trust may be required to include the income from that property in the partnership's taxable income if the trust had a U.S. beneficiary during 1978. (See section 679.)

If the partnership transfers property to a foreign corporation as paid-in surplus or as a contribution to capital, or to a foreign trust or partnership, an excise tax is imposed under section 1491 (see Form 926, Return by a Transferor of Property to a Foreign Corporation, Foreign Trust, or Foreign Partnership). To avoid this excise tax the partnership may elect to treat the transfer as a taxable sale or exchange as specified in section 1057.

Balance Sheets

The partnership balance sheets must be completed. These balance sheets, Schedule L, should agree with the partnership's books and records. Any differences should be explained in an attached statement.

Partnerships reporting to the Interstate Commerce Commission or to any national, State, municipal, or other public officer, may submit copies of their balance sheets prescribed by the Commission or State or municipal authorities, as of the beginning and end of the taxable year, instead of completing Schedule L.

Elections

Generally, the partnership will make the elections affecting the computation of taxable income from its operations. Examples of these elections are the accounting method and depreciation methods used. However, certain elections are made by a partner separately on the partner's income tax return and not by the partnership. These elections are made under section 901 (foreign tax credit), section 617 (deduction and recapture of certain mining exploration expenditures, paid or incurred), section 57(c) (definition of net lease), and section 163(d)(6) (limitation on interest on investment indebtedness).

- Section 1033 provides for an election by the partnership not to recognize gain where property is compulsorily or involuntarily converted into property (other than like kind property) or into money, to the extent it is reinvested in similar property.
- Section 754 provides rules under which a partnership may elect to adjust the basis of its remaining assets when assets distributed to a partner have increased or decreased in value. A partnership may also elect to adjust the basis of its assets to reflect the purchase price paid by a new partner for the new partner's interest, or a change in basis of a partnership interest on the death of a partner.
- Section 190 provides for an election by the partnership to pass through to the partners as a current expense up to $25,000 of expenditures for the removal of architectural and transportation barriers to the handicapped and elderly.
- Information about other elections may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations.

Distribution of Unrealized Receivables and Inventory Items

If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or part of that partner's interest in other partnership property (including money), treat the transaction as a sale or exchange between the partner and the partnership. Treat the partnership gain or loss as ordinary income or loss. Allocate it only to partners (other than the distributee partner) who will take this amount into account separately under section 702(a)(7). If a partner receives other property (including money) from the partnership in exchange for all or part of that partner's interest in the partnership's unrealized receivables or substantially appreciated inventory items, treat the transaction as a sale or exchange of the property. See section 751 and related Regulations.

Net Operating Loss Deduction

A partnership is not allowed the deduction for net operating losses.

General Instructions

a. Section 702(a) Items

The partners are required by the Code to take into account separately their distributive shares of: (1) gains and losses from sales and exchanges of capital assets held for not more than 1 year; (2) gains and losses from sales and exchanges of capital assets held for more than 1 year; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7, above.

b. Attachments

If you need more space on forms or schedules, attach separate sheets. Use the same arrangement as the printed forms, and show the totals on the printed forms. Be sure to put the partnership's name and employer identification number on these separate sheets.

c. Definitions

1. Partnership.—The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship. If an organization more nearly resembles a corporation than a partnership or trust, it will be an association taxed as a corporation.

2. General Partner.—A general partner is a member of the organization who is personally liable for the obligations of the partnership.

3. Limited Partner.—A limited partner is one whose potential personal liability for partnership debts is limited to the amount of money or other property that the partner contributed or is required to contribute to the partnership.

4. Limited Partnership.—A limited partnership is a partnership composed of at least one general partner and one or more limited partners.

5. Nonrecourse Loans.—Nonrecourse loans are those liabilities of the partnership for which none of the partners have any personal liability.

d. Special Rules

1. Organization and Syndication Expenses.—Amounts paid or incurred to organize a partnership or promote the sale of an interest in a partnership are capital expenditures subject to section 263, and are not deductible. Under section 709, the partnership may elect to amortize the organization expenses over a period of 60 or more months, beginning with the month in which the partnership begins business. Include the unamortized balance of organization costs and all syndication expenditures on Schedule L—Balance Sheets. See the note in the instructions for line 14 for the treatment of these amounts paid to a partner.

2. Contributions to the Partnership.—Generally, no gain or loss is recognized to the partnership or any of the partners when property is contributed to the partnership in exchange for an interest in the partnership. This rule does not apply to any gain realized on a transfer of property to a partnership that would be treated as an investment company (within the meaning of section 351) if the partnership were incorporated.

The basis to the partnership of property contributed by a partner is the adjusted basis in the hands of the partner at the time of contribution, plus any gain recognized at that time. (See section 723.)

3. Production Costs of Films, Books, Records, or Similar Property.—Except for production costs charged to a capital account, expenses for the production of a film, sound recording, book, or similar property are deductible only in those taxable years ending during the period in which the partnership reasonably may expect to receive substantially all of the income from the property. See section 280 for definitions and the method of computing the deduction allowed for the year. If a corporation is a member of the partnership, consult an Internal Revenue Service office for assistance.

For further information, see Publication 541, Tax Information on Partnership Income and Losses.

Specific Instructions

These instructions correspond with line numbers on the first page of the return, and on schedules appearing on that and other pages.

Line 1
Gross Receipts

Enter gross receipts or sales from all business operations except those required to be reported on lines 4 through 11.

Do not include gross receipts from farming on this line. Show net profits from farming on line 9.

Installment Sales.—If, under section 453, the partnership uses the installment method, attach a schedule showing separately for the current year and the three preceding years the following: *(a)* gross sales; *(b)* cost of goods sold; *(c)* gross profits; *(d)* percentage of gross profits to gross sales; *(e)* amount collected; and *(f)* gross profit on amount collected.

Line 2
Cost of Goods Sold (Schedule A)

Enter the beginning inventory on line 27, Schedule A. If it is different from last year's closing inventory, attach an explanation.

Enter purchases on line 28a. Items withdrawn from inventory or purchases for the personal use of partners should be entered on line 28b and subtracted from the amount on line 28a. These items should also appear in Schedules M and K–1 as distributions to partners.

If the partnership wants to adopt the LIFO inventory method provided in section 472, it must file Form 970 or attach a statement that contains all the information required by Form 970 to the return for the year of adoption.

Cost of Operations.—If the entry on line 2 is for the cost of operations, complete Schedule A, even where inventories are not an income determining factor.

Line 4
Ordinary Income (Loss) from Other Partnerships and Fiduciaries

If this partnership (Partnership A), is a partner in another partnership or the beneficiary of a trust, (B), Partnership A will enter on this line its distributive share of ordinary income or (loss) of B. This information should be shown on the Schedule K–1 issued to Partnership A by B.

Show the partnership or fiduciary's name, address, and EIN on a separate statement attached to this return. If income from more than one entity is reported on this line (or is reported instead on another line or schedule of this Form 1065) show the income or loss from each on the statement.

If the distributive share is a loss from a partnership, the amount of the loss which Partnership A may claim will be subject to the limitations of sections 465 and 704(d) and will be limited to the adjusted basis of A's interest in B as of the end of B's year. If A's taxable year does not coincide with B's taxable year, include in A's return the distributive share of the ordinary income or (loss) for the taxable year of B ending within the year for which A's return is filed.

Partnership A will consider its distributive share of other items separately reported on the Schedule K–1 issued by B (see general instruction a(1) through (7)) as if the items were realized directly from the same source as realized by B or incurred in the same manner as incurred by B. For example, Partnership A's distributive share of B's capital gains or (losses) should be reported on Schedule D (Form 1065), lines 2 and 5.

Line 5
Nonqualifying Dividends

Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is not entitled to an exclusion. These dividends come from the following:

- Corporations which are exempt from income tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives), for their taxable year in which the distribution is made or for their next preceding taxable year.
- Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, when paid on deposits or withdrawable accounts. Report these dividends as interest.
- Regulated investment companies, except amounts designated by the company as a qualifying dividend.
- Certain real estate investment trusts under sections 856 to 858.
- Foreign corporations, including the partnership's share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations not listed above. See instructions for Schedule K, line 4.

Line 6
Interest

Enter total interest from all sources except interest exempt from tax, and interest on tax-free covenant bonds.

Line 7
Rents

Report in Schedule H the income and expenses of rental property. The expense deductions for the rental of a dwelling unit may be limited if the property is used by a partner for personal purposes. (See section 280A.)

Line 8
Royalties

Enter net income (loss) shown on a detailed schedule attached to the return.

Line 9
Net Farm Profit or (Loss)

Enter the partnership's net profit or (loss) from the Schedule F (Form 1040) attached to this return. Do not include on this line any amounts reported on Schedules K–1 received from other partnerships. Report those amounts on line 4.

A farming syndicate will only be allowed a deduction for feed, seed, fertilizer, or other similar farm supplies in the taxable year in which the items are actually used or consumed. For definitions, exceptions to the general rule, and special rules for poultry, see section 464. For special rules for grove, orchard and vineyard expenses, see section 278.

If a corporation is a member of a partnership that is engaged in farming, see section 447.

Line 11
Other Income

Enter any other taxable income and explain its nature on an attached schedule. Do not include those items requiring separate computations (see general instruction a(1) through (7)) which are required to be reported on Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

Deductions

Line 13
Salaries and Wages

Enter salaries and wages not reported elsewhere (e.g. on line 29).

The partnership is not allowed a deduction for that part of the wages and salaries paid or incurred which is equal to the new jobs credit or combined new jobs and targeted jobs credits computed by the partnership. Accordingly, the otherwise allowable deduction for salaries and wages reported on line 13a and elsewhere, is reduced on line 13b by the total amount of the new jobs credit or combined new jobs and targeted jobs credits computed by the partnership. See Instruction G of Form 5884 or Form 5884–FY instructions to figure the amount of credit to enter on line 13b.

For additional information, please get Publication 902, Tax Information on Jobs Tax Credit.

Line 14
Guaranteed Payments to Partners—Salaries and Interest

To compute ordinary income, deduct payments or credits to a partner for services or the use of capital if the payments or credits are determined without regard to partnership income, unless the payments or credits are properly capitalizable. Do not include distributive shares of partnership profits. Report the guaranteed payments to the appropriate partners on Schedule K–1 (Form 1065), line 1a(1).

Note: *Although payments or credits to a partner for services rendered in organizing a partnership may constitute guaranteed payments under section 707, they are not deductible on line 14 but should be separately reported on line 1a(2) of Schedules K and K–1, since they are capital expenditures. (See general instruction d(1).)*

Line 15
Rent

Enter rent paid on business property. Do not deduct rent for a dwelling unit occupied by any partner for personal use.

Line 16
Interest

Enter interest on all indebtedness incurred for the operation of the trade or business of the partnership. Interest on indebtedness incurred to hold property for investment may be considered to be deductible only under section 212, and reportable to the partners separately as an itemized deduction on Schedules K and K–1, line 10b. Payments or credits by a partnership to a partner for the use of capital should be entered on line 14; but interest paid by a partnership to a partner as a result of a transaction in which the partner acts as other than a partner should be entered on this line and reported on Form 1099–INT if over $10. (The limitations on deductions for unpaid interest are given in section 267.)

Generally both accrual and cash basis partnerships must allocate and deduct prepaid interest payments over the period of the prepayment instead of when actually paid. (See section 461(g).)

Do not deduct amounts paid or accrued during the year for real property construction period interest (other than for low-income housing). See instructions for line 21 for information on amortizing these amounts. However, you may deduct amounts paid or accrued during the year for non-residential real property construction period interest if the construction period began in a taxable year beginning before January 1, 1976. (See section 189 for definitions.)

Generally, interest expense on funds borrowed after December 16, 1969 to purchase or carry property held for investment is not deducted on line 16 but is reported on Schedule K, line 18. (See instructions on page 10). For further information, see section 163(d), and Form 4952, Investment Interest Expense Deduction.

Line 17

Taxes

Enter taxes paid on business property or incurred for carrying on a trade or business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on the trade or business of the partnership. Taxes incurred in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income may be considered to be deductible only under section 212, and reportable separately to the partners on Schedules K and K–1, line 10b, as an itemized deduction. Do not deduct taxes assessed against local benefits which increase the value of the property assessed (as for paving, etc.), Federal income taxes, estate, inheritance, legacy, succession, and gift taxes, or taxes reported elsewhere, as on Schedule H or Schedule K.

Do not deduct amounts paid or accrued during the year for real property construction period taxes (other than for low-income housing). See instructions for line 21 for information on amortizing these amounts. You may, however, deduct amounts paid or accrued during the year for non-residential real property construction period taxes if the construction period began in a taxable year beginning before January 1, 1976. (See section 189 for definitions.)

Line 18

Bad Debts

Deduct business bad debts either when they become wholly or partially worthless, or by a reasonable addition to a reserve for bad debts. Use Schedule I to figure the deduction if the partnership uses the reserve method. A partnership may select either method on its first return in which a bad debt deduction is taken, but must follow that method for following years unless it receives permission to change.

Line 19

Repairs

Enter the cost of repairs that do not add to the value or appreciably prolong the life of the repaired property. Expenditures for new buildings, machinery, or for permanent improvements or betterments that increase the value of the property, are not deductible, but are chargeable to capital accounts and may be depreciated or amortized.

Line 20

Depreciation

See instructions for Schedule J.

Line 21

Amortization

If the partnership elects the deduction for amortization of certain expenditures for research and experiment (section 174), trademark and trade name (section 177), and mine or natural deposit development (section 616), file a statement with the return. Do not enter the deduction for amortization of bond premium on this line but include it on line 24.

See section 169 for amortization of the cost of certified pollution control facilities over a five-year period.

See section 188 for amortization of certain expenditures made before January 1, 1977 for on-the-job training facilities and before January 1, 1982 for child care facilities.

See section 191 for amortization of the cost of certain rehabilitation expenditures made after June 14, 1976 for certified historic structures.

See section 709 for amortization of the cost of partnership organization expenses over a period of 60 or more months.

See section 189(b) for amortization of real property construction period interest and taxes, other than for low-income housing.

For details the partnership must furnish in statements required by these sections, consult any IRS office.

Line 22

Depletion

If the partnership claims a deduction for timber depletion, attach Form T.

Do not report depletion deductions for oil and gas properties on this line. Depletion on these properties is figured separately by each partner under section 613A(c)(7)(D). See paragraph six of the instructions for line 15a, Schedules K and K–1, for the information on oil and gas depletion that must be supplied to the partners by the partnership.

Line 23(a)

Retirement Plans, etc.

Enter the number of plans for which all assets either have not been distributed, or were distributed in the current year. The number of plans must be entered even if no deduction is claimed. Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and under any other deferred compensation plan. Payments for partners to these plans should be entered on Schedule K, line 14a instead of line 23a of Form 1065.

If the partnership contributes to an Individual Retirement Account, Annuity, or Bond for employees, include the contribution in compensation on page 1, line 13 or 29. Contributions to an Individual Retirement Account, Annuity, or Bond for a partner should be entered on Schedule K, line 14b.

Note: *Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, whether or not the plan is qualified under the Internal Revenue Code or a deduction is claimed for the current taxable year, must file the required forms as described below—*

Form 5500: *Complete for each plan with 100 or more participants, whether or not an owner-employee participates.*
Form 5500–C: *Complete for each plan with fewer than 100 participants none of whom is an owner-employee.*
Form 5500–K: *Complete for each plan with fewer than 100 participants and at least one owner-employee participant. However, Form 5500–K does not have to be filed for 1978 if the only persons who ever participated in the plan are partners who own more than a ten percent interest in either the capital or profits of the partnership.*

File these forms on or before the last day of the seventh month following the close of your plan year. Do not attach any of these forms to Form 1065. The Employee Retirement Income Security Act (ERISA) imposes penalties for failure to furnish information and failure to file the forms required.

Line 23(b)

Employee Benefit Programs

Enter the partnership's contributions to employee benefit programs for common-law employees that are not part of retirement plans included on line 23(a), such as contributions for insurance, health, and welfare programs.

Also include the partnership's contributions to a qualified group legal services plan established for the exclusive benefit of employees (including partners) or their spouses or dependents. The plan must be a separate written plan designed to provide specified benefits of personal legal services through prepayment of, or provision in advance for legal fees in whole or in part by the employer. (See section 120.)

Line 24

Other Deductions

Enter any other authorized deductions for which there is no line on page 1 of the return. Do not include those items requiring separate computation (see general instruction a(1) through (7)) which must be reported on Schedule K. Do not deduct losses incurred

in transactions which were not connected with the partnership's trade or business. These losses should be reported separately to the partners on line 15a of Schedules K and K–1.

No deduction is allowable for any item, in whole or in part, allocable to a class of exempt income. Items directly attributable to exempt income shall be allocated to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, allocate a reasonable proportion of it to each. (See section 265.)

A partnership which receives any exempt income other than interest, or holds any property or engages in any activity which produces exempt income, will attach to its return an itemized statement showing the amount of each class of exempt income, and the amount of expense items allocated to each class (showing separately the amount allocated by apportionment).

Schedule D

Capital Gains and Losses

The Tax Reform Act of 1976 increased the holding period for long-term capital gains and losses to more than one year for 1978 and after.

For amounts received from an installment sale, the holding period rule in effect in the year of sale will determine the treatment of the amounts received as long-term or short-term gain.

Gains and losses on commodity futures contracts (but not options on futures contracts) will retain the more than 6 months holding period rule for long-term treatment.

Report sales or exchanges of capital assets on this schedule. Report every sale or exchange of property in detail, even though there is no gain or loss. Exceptions are specially allocated gains and losses entered on Schedule K, line 16, and shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 16.)

To report sales or exchanges of property other than capital assets including the sale or exchanges of property used in trade or business and involuntary conversions (section 1231), see Form 4797 and related instructions.

Transfer of Appreciated Property to a Political Organization

If at the time a partnership transfers property to a political organization the fair market value of the property exceeds the partnership's adjusted basis, the partnership must treat this transaction as a sale of property on the date of transfer. Ordinary income or capital gains provisions will apply as if a sale had actually occurred. (See section 84.)

Exchange of "Like Kind" Property

Although no gain or loss is recognized when property held for productive use in trade or business or for investment is exchanged solely for property of a "like kind" to be held either for productive use in trade or business or for investment, the partnership must report the transaction on Schedule D (Form 1065) or Form 4797, whichever applies. (This does not include property that is stock in trade or other property held primarily for sale, nor stocks, bonds, notes, choses in action, certificates of trust or beneficial interest, or other securities or evidences of indebtedness or interest.)

If Schedule D (Form 1065) is used, identify the property disposed of in column a. Enter the date of acquisition in column b and the date of exchange in column c. Write "like kind exchange" in column d and enter the adjusted basis in column e. Enter zero in column f. (See section 1031.)

Capital Gain Distributions

Report on line 6 as long-term capital gain any amount a regulated investment company advises the partnership, as a shareholder, is a capital gain dividend, or the partnership's share of the company's undistributed capital gain. (See Schedule K instructions for line 13.)

Losses on Worthless Securities

If any securities which are capital assets become worthless during the taxable year, the loss is a loss from the sale or exchange of capital assets as of the last day of the taxable year.

Collapsible Corporations

Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. (See section 341.)

"Wash Sales" Losses

Losses from the sale or other disposition of stock or securities are not deductible (unless sustained in connection with the partnership trade or business) if, within 30 days before or after the date of sale or other disposition, the partnership has acquired (by purchase or by an exchange where the entire amount of gain or loss was recognized by law), or has entered into a contract or option to acquire, substantially identical stock or securities.

Installment Sales

If the partnership sold personal property for more than $1,000, or real property for any amount, it may be eligible to report a gain under the installment method if the payments in the sale year do not exceed 30% of the selling price. The sale must provide for 1 or more payments in each of 2 or more taxable years and other conditions must be met. If the installment method is elected, attach a computation. (See section 453.)

For treatment of a part of the payments as "unstated interest" on deferred payment sales, see section 483.

For additional information see **Publication 544, Sales and Other Disposition of Assets, and Publication 537, Tax Information on Installment and Deferred-Payment Sales.**

Schedule J

Depreciation

A reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or held by the partnership for the production of income is allowable as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Include depreciation on lease-hold improvements, patents, and copyrights in Schedule J.

The various methods of depreciation are:

- Straight line
- Declining balance
- Sum of the years-digits
- Any other consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.
- Class Life Asset Depreciation Range (CLADR) System for assets put in service after December 31, 1970; or the Class Life (CL) System for assets put into service before January 1, 1971.

Adjustments to Basis of Property

Additional First-Year Depreciation.—A partnership may elect to write off as additional first-year depreciation, 20% (not to exceed $2,000) of the cost (before salvage value) of its depreciable tangible personal property acquired in the taxable year if the asset has a useful life of six years or more from its acquisition date. The additional depreciation is not deductible by the partnership on line 20, but is reported separately on line 2 of Schedules K and K–1. The partners will report their pro-rata shares in the year the partnership begins to deduct regular depreciation for the property. The basis of the asset for computing regular depreciation is the cost of the asset less the additional allowance and any salvage value, whether or not the additional depreciation elected is in excess of the limitation permitted for any partner.

Show the total additional first-year depreciation on Schedule J, line 1, and Schedule K, line 2 and allocate it to each partner on Schedule K–1 (Form 1065), line 2.

Salvage Value.—Salvage value must be taken into account in determining the depreciation deduction, except under the declining balance method, Class Life Asset Depreciation Range (CLADR) System, or Class Life (CL) System. In computing the basis on which the partnership may take depreciation for personal property (other than livestock) it need not take into account salvage value that does not exceed 10 percent of the property's cost or other basis. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful life of three or more years. (See section 167(f).)

For more information on depreciation methods, and on changing from one method to another, please get **Publication** 534, Tax Information on Depreciation.

Schedule K and Schedule K-1

Partner's Share of Income, Credits, Deductions, etc.

CAUTION: Recently enacted legislation affects the reporting requirements for items passed through to partners, such as gains and losses from sales or exchanges of capital assets and section 1231 property, and energy credit expenditures for calendar year partnerships; and the targeted jobs credit and investment credit for fiscal year partnerships. See the instructions for lines 5–8, line 12 and line 19 of Schedules K and K–1.

Show on Schedule K complete information for all members of the partnership, syndicate, etc., during any part of the taxable year. Although the partnership is not subject to income tax, the members are liable for income tax on their distributive shares of the partnership income, whether distributed or not, and are required to include their share in their returns.

Enter on Schedule K–1 the names, addresses and identifying numbers of the partner and partnership. Section 6676 provides a $5.00 penalty for failure to provide the identifying number of each partner. Be sure to answer all the questions on the schedule including the partner's percentages and liabilities. Also complete the Reconciliation of Partner's Capital Account on the front of the schedule.

Advise each partner on Copy B of Schedule K–1 (Form 1065) of that partner's share of the income, deductions and credits shown in Schedule K.

Partner's Distributive Share

Income or (loss) is allocated to a partner only for the part of the year that person is a member of the partnership. In determining the income, loss or special item allocable to an incoming partner, the partnership will either allocate on a daily basis or separate the partnership year into segments and allocate income, loss or special items in each segment among the persons who were partners during that segment. (See section 706(c)(2) for additional information and for the termination of a partner's interest.)

Allocate distributive shares of income, gain, loss, deduction, or credit among the partners under the partnership agreement for sharing income or loss generally. If the partners agree, specific items may be allocated among them in a ratio different from the ratio for sharing income or loss generally. Such allocations may be recognized under provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, report the special items on Schedule K, line 16, instead of on the numbered lines on page 1 of Form 1065.

If the partnership agreement does not provide for the partner's distributive share of income, gain, loss, deduction, or credit, or if the allocation under the agreement does not have substantial economic effect, the partner's distributive share will be determined in accordance with the partner's interest in the partnership. (See section 704(b).)

The following instructions are for the lettered items at the top of Schedule K–1 (Form 1065).

A. Date(s) Partner Acquired Any Partnership Interest During the Year.—If any partnership interest was acquired on a single date or on several different dates during the current taxable year, enter the date(s).

E. Did Partner's Interest Terminate or Decrease?—If answered "Yes" for item E(i), complete item F(i). Item E(ii) should be answered "Yes" only if the partner's profit or loss sharing percentage decreased during the year; if "Yes" complete items F(i) and (ii).

In the year a partner's profit or loss sharing percentage decreases or terminates, the partnership should show the partner's share of partnership liabilities, adjusted basis of any property distributed in a partial liquidation of the partner's interest, and data necessary to determine the proper application of section 751 in a separate statement. The partner will need this information to figure gain or loss on the disposition of the interest.

F. Partner's Profit, Loss, and Capital Sharing Percentages and Percentage of Time Devoted to the Business.—Enter the percentages existing at the end of the year in item F(ii). However, if a partner's interest terminated during the year, enter the percentages that existed immediately before the termination in item F(i). When the profit or loss sharing percentage has changed during the year, the pre-change percentage should be shown in item F(i) and end of year percentage in item F(ii). If there are multiple changes in the profit and loss sharing percentage during the year, attach a statement giving the date and percentage before each change. Show the percentages for capital sharing and time devoted to the business at the end of the year.

H. What Type of Entity Is This Partner?—State on this line whether the partner is an individual, a corporation, a fiduciary, a partnership, or a nominee.

I. Partner's Share of Liabilities.—Enter each partner's share of nonrecourse liabilities and other liabilities (immediately before a total disposition if a partner terminated his or her interest in the partnership during the year, or in all other cases at the end of the year) which were incurred before 1/1/77 in item I(i). Enter those incurred after 12/31/76 in item I(ii). (A nonrecourse liability is any partnership liability for which no partner has personal liability. A partner's other liability is any partnership liability for which the partner is personally liable.) If the partnership is engaged in two or more different types of "at risk" activities, or a combination of "at risk" activities and any other activity, attach a statement showing the partner's share of nonrecourse liabilities and other liabilities for each activity.

K. Partner's Share of Any Pre-1976 Loss Resulting from a Section 465 Activity.—To help the members of a partnership engaged in an activity subject to the limitations of section 465 determine the amount they are "at risk," enter each partner's share of the total pre-1976 loss(es) from a section 465 activity for which there existed a corresponding amount of non-recourse liability at the end of each year in which these loss(es) occurred.

L. Reconciliation of Each Partner's Capital Account.—See instructions for Schedule M.

The line references below are the same for Schedule K and Schedule K–1 unless otherwise noted in the instructions.

Lines 1a(1) and 1a(2)

Enter on line 1a(1) the guaranteed payments to partners for salaries and interest deductible by the partnership and reported on Form 1065, line 14. Enter on line 1a(2) the guaranteed payments to partners that are required to be capitalized by the partnership and are therefore not deductible on Form 1065, line 14. (See the note in the instruction on page 4 for line 14, Form 1065.)

Line 1b, Schedule K–1

Enter the partner's share of the ordinary income or (loss) reported on Form 1065, line 26. If Form 1065, line 26, is a loss, enter the partner's full distributive share of the loss. If the partner holds interests in the partnership both as a general partner and as a limited partner, the loss should be computed on a combined basis of all interests held in the partnership. The loss is entered without reference to the adjusted basis of the partner's interest in the partnership or the partner's "at risk" factor. Line 1b should reflect the total ordinary income or loss from all business operations, including "at risk" activities and income (or loss) from other entities. See **Publication 541**, Tax Information on Partnership Income and Losses, for further information on the amount of loss to be reported by each partner.

Line 3

Enter the gross farming and/or fishing income of the partnership. Fishing income is included on line 3 of Form 1065; farming income is from line 32 or 74 of Schedule F (Form 1040).

Line 4

Enter the dividends received from domestic corporations for which the partner is entitled to an exclusion (section 116) on the income tax return filed by the partner. (See instructions on page 4 for line 5 of Form 1065.)

Lines 5–8

Enter the gain or loss reportable on these lines which resulted from sales or exchanges (including involuntary conversions) after 10/31/78, and the total for the entire taxable year. For any partner which is a corporation, attach a schedule of gains and losses occurring after 12/31/78 for computation of the alternative tax.

Line 10a

Enter the total amount of charitable contributions, and each amount subject to the 50%, 30% and 20% limitations, paid by the partnership during its taxable year. Attach an itemized list separately showing the partnership's charitable contributions subject to the 50%, 30% and 20% limitations.

Line 10b

Report on line 10b amounts paid by the partnership which would be an itemized deduction on any of the partners' income tax returns if paid directly by the partner for the same purpose. These amounts include, but are not limited to, expenses under section 212 for the production of income other than from the partnership's trade or business.

Line 11

Expense account allowance

Expense account allowance means amounts, other than compensation, received as advances or reimbursements, and amounts paid by or for the partnership for expenses incurred by or for a partner, including all amounts charged through any type of credit card.

It does not include amounts paid for the purchase of goods for resale or use in the business, and incidental expenses, such as the purchase of office supplies for the partnership, or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures. See section 274(h) for the treatment of expenses incurred for attending a convention outside of the United States, its possessions, and the Trust Territory of the Pacific.

Complete Schedule K–1 (Form 1065), line 11, for the 6 highest paid partners, including limited partners. The information is required only for those partners whose income from the partnership, including expense account allowances, the partner's share of ordinary income, and any other compensation, is more than $25,000.

Line 12

Enter on Schedule K the new jobs credit (line 13 of attached Form 5884) or the combined new jobs credit and targeted jobs credit from Form 5884–FY computed by the partnership. The new jobs credit is computed at the partnership level and then apportioned among the partners according to their interest in the partnership at the time the wages on which the credit is computed were paid. See **Form 5884** for definitions, special rules, and limitations.

Line 13

Enter taxes paid on undistributed capital gains by a regulated investment company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439 that the company paid tax on undistributed capital gains.

Line 14a

State on this line whether the Keogh plan is a defined contribution plan or a defined benefit plan. (See section 401.)

If there is a defined benefit plan, attach a statement showing the amount of benefit accrued for the taxable year to the Schedule K–1 for each partner.

Line 15a

Enter on Schedule K the partnership's total for each of the applicable items in the following paragraphs **1.** through **9.** If you need more space, see general instruction b. Items which represent income or gains should be shown as a positive number; items of loss should be shown with the number in parentheses. Enter the description and amount of each partner's distributive share for each of these items on a statement attached to Schedule K–1 (Form 1065).

1. The totals of income or gain and deduction of the following items: recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); expenditures for the removal of architectural and transportation barriers to the elderly and handicapped which the partnership has elected to treat as a current expense (section 190); and any income, gain, or loss to the partnership under section 751(b).

2. The partnership's gains from disposition of farm recapture property (see Form 4797) and other items to which sections 1251 and 1252 apply.

3. Show separately the number of gallons of gasoline used for the taxable year (a) on a farm for farming purposes, (b) other than as fuel in a highway vehicle, and (c) in vehicles while engaged in furnishing certain public passenger land transportation service; lubricating oil used other than in a highway motor vehicle; and special fuels used (a) on a farm for farming purposes, (b) in vehicles while engaged in furnishing certain public passenger land transportation service, and (c) for nontaxable uses.

4. Enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program. Attach to Form 1065 a separate schedule showing each WIN program employee's name, social security number, date employment began, and the qualified salaries and wages paid or incurred. Give all partners a copy of this schedule and their allocation for each WIN program employee. For additional information on claiming this credit and for recomputing a prior year credit, see **Form 4874.**

5. Show the gross non-farm income to be used by an individual partner under the optional method to figure self-employment income.

6. On Schedule K–1, supply each partner with the partner's share of gross income from the property, share of production for the taxable year, etc., needed to figure the partner's depletion deduction for oil and gas wells. The partnership should also allocate to each partner a proportionate share of the adjusted basis of each partnership oil or gas property. The allocation is made as specified in section 613A(c)(7)(D).

7. For any partner that is a corporation, enter on line 15a of Schedules K and K–1 any income allocable to the partner(s) that is "timber preference income" under section 57(e).

8. Identify the income or (loss) for each "at risk" activity on a separate statement. Special "at risk" rules apply to a partnership—

- holding, producing, or distributing motion picture films or video tapes,
- farming (as defined in section 464(e)),
- leasing any section 1245 property, or
- exploring for, or exploiting oil and gas resources,

as a trade or business or for the production of income.

A partner's share of any section 465 (d) loss from an activity for the taxable year will be allowed only for the total amount which the partner is "at risk" for the activity at the close of the partnership's taxable year. (These "at risk" provisions will not apply to any partner that is a corporation, other than a subchapter S corporation or a personal holding company.)

A partner is generally considered "at risk" for an activity for the cash and the adjusted basis of other property the partner contributed to the activity, and any amounts borrowed for use in the activity for which the partner is personally liable.

Under the provisions of section 465, a partner's "at risk" amount does not include the proceeds from the partner's share of any nonrecourse loan used to finance the activity or the acquisition of property used in the activity. However, a partner is "at risk" to the extent of the net fair market value of the partner's personal assets which secure loans, including nonrecourse loans.

Amounts borrowed from a person who has an interest (other than an interest as a creditor) in the activity, or who is related to the partner under section 267(b) will not be amounts "at risk." A partner is not "at risk" for any amount that the partner or the partnership is protected against loss by a guarantee, stop-loss agreement or similar arrangement.

A partner's interest in the partnership is treated as a single activity if the partnership is engaged in any one of the activities listed above. For example, if the partnership operates two separate farms (within the provisions of section 464(e)), the two operations are considered a single activity for figuring the amount the partner is "at risk." However, if the partnership is engaged in two (or more) different types of "at risk" activities, or is a partner in another partnership engaged in an "at risk" activity, the partner is considered engaged in two (or more) separate activities and the partner must determine the amount he or she is "at risk" for each of the separate activities.

Any loss from a section 465 activity not allowed under this section for the taxable year will be a deduction for the activity in the next taxable year.

See section 465 for additional details. Special transitional rules for movies, video tapes, and leasing activities can be found in section 204(c)(2) and (3) of the Tax Reform Act of 1976.

In applying the "at risk" provisions to activities which were begun in taxable years beginning before January 1, 1976 (and not exempted by the above transition rules), losses incurred and deducted in taxable years beginning before that date will generally be treated as reducing first that part of the taxpayer's basis which is attributable to amounts not at risk. Withdrawals made in taxable years beginning before January 1, 1976, will be treated as reducing the amount the taxpayer is "at risk."

9. On Schedule K–1, enter each partner's share of taxes described in section 901 paid or accrued by the partnership to foreign countries or U.S. possessions. Also, give each partner the partner's share of various gross incomes, deductions and losses attributable to foreign sources needed to figure the partner's foreign tax credit. (See **Form 1116** and instructions.)

Line 15b

Enter on this line, for Internal Revenue Service use only, the total amount of depletion on all partnership oil and gas properties calculated as follows: For each partnership property for which cost depletion would be required, enter the depletion that would be allowed to the partner, taking into account the partner's proportionate share of the adjusted basis for each partnership property. For each partnership property for which percentage depletion would be required, enter the percentage depletion that would be allowed to the partner using the "applicable percentage" of 22 percent. For making this entry only, assume that no limitations imposed by section 613A are operative. Do not extend any amount into the "amount" column.

Line 16

Enter any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement different from the allocation of partnership income or loss.

Do not include amounts from line 16 elsewhere on Schedule K or K–1 as an item of income, deduction or credit. Items that represent income or gain should be shown as a positive number; those that represent a loss should be shown with the number in parentheses; a credit should be labeled "CR."

Partners must include specially allocated items in determining the limitations on losses discussed earlier. A partnership that is a partner in another partnership must include its distributive share of specially allocated ordinary gains or losses from sales, exchanges, or involuntary or compulsory conversions of the other partnership's assets on Form 4797.

Line 17

Enter items of income and deductions which are tax preference items. (See **Form 4625** for details.)

Enter on lines 17c through f the excess of the amortization allowable over the depreciation deduction otherwise allowable for each of the following facilities: line 17c, certified pollution control facility; line 17d, units of railroad rolling stock; line 17e, on-the-job training facility; and line 17f, child-care facility.

Do not include on line 17h any depletion on oil, gas and geothermal wells. The partners must compute their depletion deductions separately under section 613A.

Enter on line 17i(1) the excess intangible drilling costs from oil, gas and geothermal wells under section 57(a)(11). On line 17i(2) enter the net income (loss) from oil, gas and geothermal properties of the partnership.

Line 18

Enter here the interest on investment indebtedness and applicable items of investment income and expenses, gains and losses from the sale or exchange of investment property. The interest reported on line 18a(1) will also be taken as a deduction on Form 1065, line 16; however, the interest reported on lines 18a(2) and 18a(3) should not appear as a deduction elsewhere on the return.

The amounts reported on lines 18b and d will be used on each partner's Form 4952 to determine the limitation on the investment interest expense deduction. The items of income and expense included on these lines may be reported elsewhere on Form 1065 or Schedules K and K–1. For example, interest income included on line 18b may be reported on Form 1065, line 6.

Investment interest expense must be allocated to the period in which the indebtedness was incurred. The indebtedness incurred periods are before December 17, 1969, before September 11, 1975 but after December 16, 1969, and after September 10, 1975. For additional information see **Form 4952.** Notify the partners of any part of the investment interest expense that is nonbusiness interest.

For further information and the special provisions that apply to "out of pocket" expenses and rental income from property subject to a net lease, see section 163(d) and **Publication 550,** Tax Information on Investment Income and Expenses. (Individuals, estates and trusts, also see **Form 4952.**)

Line 19

Enter the partnership's investment in certain depreciable property by new and used categories and life years. Partners are allowed a tax credit based on their pro rata shares of this investment by filing Form 3468. (For information on whether property qualifies for the credit and for other information see **Form 3468** and related instructions.)

Attach a separate schedule showing the partnership's investment in qualified energy credit property. See Schedule B of Form 3468 for information needed.

Line 20

(Schedule K–1 only.) When investment credit property is disposed of before the "life-years category" assigned, notify each partner on line 20 of Schedule K–1. The partners must recompute their investment credit using as the useful life the period the property was actually held. In recomputing the credit, the partners must use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the partner's income tax for the year of disposition must be increased by the excess. For additional information, see **Form 4255.**

Line 21

(Schedule K–1 only.) Enter on line 21a the total of a partner's basis at the time(s) of contribution for all property (other than money) that the partner has ever contributed to the partnership. Enter on line 21b the value as reflected in the partner's capital account at the time(s) of contribution of all property (other than money) that the partner has contributed to the partnership.

Line 22

(Schedule K–1 only.) Enter on line 22a the total of the partnership's basis at the time(s) of distribution for all property (other than money) ever distributed to the partner. Enter on line 22b the value as reflected in the partner's capital account at the time(s) of distribution of all property (other than money) that was distributed to the partner.

Line 23

(Schedule K–1 only.) All partnerships must answer the questions on international boycotts. (See **Form 5713** for additional information.)

Any partnership, or a partner in a partnership, or a partnership which is a United States shareholder of a foreign corporation, which has operations in, or related to, a country (or with the government, a company, or a national of a country) which requires participation in or cooperation with an international boycott as a condition of doing business within the country or with the government, company, or national of the country, may be required to file Form 5713 (see section 999(a)).

Further, if that partnership, partner or United States shareholder, participates in or cooperates with an international boycott (as defined in section 999(b)(3)) during the taxable year, part of the foreign tax credit will be denied the partners. Any partnership or partner subject to the reporting requirements of section 999(a), as outlined above, is required to file Form 5713. If there has been participation or cooperation with an international boycott, then the partnership must furnish each partner a copy of Form 5713 filed by the partnership.

Schedule M

Reconciliation of Partners' Capital Accounts

Show on Schedule M what caused the changes in the partners' capital accounts during the taxable year.

The amount in column a should agree with the amount in Schedule L, column (B), line 20; and the amount in column g should agree with the amount in Schedule L, column (D), line 20. If these amounts do not agree, attach an explanation of the difference.

Column d should include items such as capital gains, tax exempt interest income, and dividends qualifying for the exclusion. Column e should include items such as capital losses, investment interest expense not allowed as a deduction, charitable contributions and other itemized deductions, and additional first-year depreciation.

The reconciliation of each partner's capital account should be completed on Schedule K–1, item L, for each partner.

Schedule N

Computation of Net Earnings (Loss) From Self-Employment

Limited Partners

Limited partners may treat as self-employment income only guaranteed payments for personal services actually rendered to the partnership. Show only these amounts on line 9 of Schedule K–1 for a limited partner.

No amount should be shown on line 9 of Schedule K–1 for a trust or corporation that is a partner.

General Partners

In determining the amount of net earnings (loss) from self-employment for general partners, exclude income and deductions from the following sources:

- Interest on bonds, debentures, notes, certificates, or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation, government, or political subdivision, unless received in the course of a trade or business as a dealer in stocks or securities.
- Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer.

The following do not constitute rentals from real estate: receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels, boarding-houses, apartment houses furnishing hotel services, tourist camps, tourist homes, or space in parking lots, warehouses, or storage garages. Include these amounts in determining net earnings (loss) from self-employment.

Guaranteed Payments

Include in the amount on line 2 any guaranteed payments to partners reported on Schedule K, lines 1a(1) and 1a(2). Also include other ordinary income and expense items reported on Schedule K that are self-employment income or expense under section 1402.

Where to File

Alabama—Atlanta, GA 31101
Alaska—Ogden, UT 84201
Arizona—Ogden, UT 84201
Arkansas—Austin, TX 73301
California—Fresno, CA 93888
Colorado—Ogden, UT 84201
Connecticut—Andover, MA 05501
Delaware—Philadelphia, PA 19255
District of Columbia—Philadelphia, PA 19255
Florida—Atlanta, GA 31101
Georgia—Atlanta, GA 31101
Hawaii—Fresno, CA 93888
Idaho—Ogden, UT 84201
Illinois—Kansas City, MO 64999
Indiana—Memphis, TN 37501
Iowa—Kansas City, MO 64999
Kansas—Austin, TX 73301
Kentucky—Memphis, TN 37501
Louisiana—Austin, TX 73301
Maine—Andover, MA 05501
Maryland—Philadelphia, PA 19255
Massachusetts—Andover, MA 05501
Michigan—Cincinnati, OH 45999
Minnesota—Ogden, UT 84201
Mississippi—Atlanta, GA 31101
Missouri—Kansas City, MO 64999
Montana—Ogden, UT 84201
Nebraska—Ogden, UT 84201
Nevada—Ogden, UT 84201
New Hampshire—Andover, MA 05501
New Jersey—Holtsville, NY 00501
New Mexico—Austin, TX 73301
New York—New York City and *Counties of Nassau, Rockland, Suffolk and Westchester*—Holtsville, NY 00501
All Other Counties—Andover, MA 05501
North Carolina—Memphis, TN 37501
North Dakota—Ogden, UT 84201
Ohio—Cincinnati, OH 45999
Oklahoma—Austin, TX 73301
Oregon—Ogden, UT 84201
Pennsylvania—Philadelphia, PA 19255
Rhode Island—Andover, MA 05501
South Carolina—Atlanta, GA 31101
South Dakota—Ogden, UT 84201
Tennessee—Memphis, TN 37501
Texas—Austin, TX 73301
Utah—Ogden, UT 84201
Vermont—Andover, MA 05501
Virginia—Memphis, TN 37501
Washington—Ogden, UT 84201
West Virginia—Memphis, TN 37501
Wisconsin—Kansas City, MO 64999
Wyoming—Ogden, UT 84201

A partnership without a principal office or agency or principal place of business in the United States must file its return with the Internal Revenue Service Center, Philadelphia, PA 19255.

Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions, for use on Form 1065 partnership returns, are based on the 1972 revised Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises and establishments by type of activity in which engaged.

Using the list below, enter on page 1, under C, the code for the specific industry group for which the largest percentage of "total assets" is used. "Total assets" means the amount entered on Schedule L, line 13, column D. On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total assets. For example, if the principal business activity is "Retail food store," the principal product or service may be "dairy products."

AGRICULTURE, FORESTRY, AND FISHING

Code

Farms:
0120 Field crop.
0160 Vegetable and melon farms.
0170 Fruit and tree nut farms.
0180 Horticultural specialty.
0211 Beef cattle feedlots.
0212 Beef cattle, except feedlots.
0215 Hogs, sheep, and goats.
0240 Dairy farms.
0250 Poultry and eggs.
0270 Animal specialty.

Agricultural services and forestry:
0740 Veterinary services.
0753 Livestock breeding.
0754 Animal services, except livestock breeding and veterinary.
0780 Landscape and horticultural services.
0790 Other agricultural services.
0800 Forestry.

Fishing, hunting, and trapping:
0930 Commercial fishing, hatcheries and preserves.
0970 Hunting, trapping, and game propagation.

MINING

1000 Metal mining.
1150 Coal mining.
1300 Oil and gas extraction.
1400 Nonmetallic minerals except fuel.

CONSTRUCTION

General building contractors and operative builders:
1510 General building contractors.
1531 Operative builders.

Heavy construction contractors:
1611 Highway and street construction.
1620 Heavy construction, except highway.

Special trade contractors:
1711 Plumbing, heating, and air conditioning.
1721 Painting, paperhanging, and decorating.
1731 Electrical work.
1740 Masonry, stonework, and plastering.
1750 Carpentering and flooring.
1761 Roofing and sheet metal work.
1771 Concrete work.
1781 Water well drilling.
1790 Miscellaneous special trade contractors.

MANUFACTURING

2000 Food and kindred products.
2200 Textile mill products.
2300 Apparel and other textile products.
2400 Lumber and wood products, except furniture.
2500 Furniture and fixtures.
2700 Printing, publishing, and allied industries.
2800 Chemicals and allied products.
3100 Leather and leather products.
3200 Stone, clay, and glass products.
3300 Primary metal industries.
3400 Fabricated metal products.
3500 Machinery, except electrical.
3600 Electrical and electronic equipment.
3700 Transportation equipment.
3970 Other manufacturing industries.

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICES

Local and interurban passenger transit:
4121 Taxicabs.
4189 Other passenger transportation.

Trucking and warehousing:
4210 Trucking, local and long distance.
4289 Public warehousing and trucking terminals.

Other transportation including transportation services:
4400 Water transportation.
4540 Transportation by air.
4722 Passenger transportation arrangement.
4723 Freight transportation arrangement.
4799 Other transportation services.
4800 Communication.
4900 Electric and gas services.
4950 Sanitary services.

WHOLESALE TRADE

Durable:
5010 Motor vehicles and automotive equipment.
5030 Lumber and construction materials.
5060 Electrical goods.
5070 Hardware, plumbing, and heating equipment.
5083 Farm machinery and equipment.
5089 Other machinery, equipment, and supplies.

Code
5095 Other durable goods.

Nondurable:
5129 Drugs, chemicals, and allied products.
5130 Apparel, piece goods, and notions.
5140 Groceries and related products.
5150 Farm-product raw materials.
5180 Alcoholic beverages.
5195 Other nondurable goods.

RETAIL TRADE

Building materials, hardware, garden supply, and mobile home dealers:
5211 Lumber and other building materials dealers.
5231 Paint, glass, and wallpaper stores.
5251 Hardware stores.
5261 Retail nurseries and garden stores.
5271 Mobile home dealers.

General merchandise:
5331 Variety stores.
5398 Other general merchandise stores.

Food stores:
5411 Grocery stores.
5420 Meat and fish markets and freezer provisioners.
5431 Fruit stores and vegetable markets.
5441 Candy, nut, and confectionery stores.
5451 Dairy products stores.
5460 Retail bakeries.
5490 Other food stores.

Automotive dealers and service stations:
5511 New car dealers (franchised).
5521 Used car dealers.
5531 Auto and home supply stores.
5541 Gasoline service stations.
5551 Boat dealers.
5561 Recreational vehicle dealers.
5571 Motorcycle dealers.
5599 Aircraft, and other automotive dealers.

Apparel and accessory stores:
5611 Men's and boys' clothing and furnishings.
5621 Women's ready-to-wear stores.
5631 Women's accessory and specialty stores.
5641 Children's and infants' wear stores.
5651 Family clothing stores.
5661 Shoe stores.
5681 Furriers and fur shops.
5699 Other apparel and accessory stores.

Furniture, home furnishing, and equipment stores:
5712 Furniture stores.
5713 Floor covering stores.
5714 Drapery, curtain, and upholstery stores.
5719 Home furnishings, except appliances.
5722 Household appliance stores.
5732 Radio and television stores.
5733 Music stores.

Eating and drinking places:
5812 Eating places.
5813 Drinking places.

Miscellaneous retail stores:
5912 Drug stores and proprietary stores.
5921 Liquor stores.
5931 Used merchandise stores.
5941 Sporting goods stores and bicycle shops.
5942 Book stores.
5943 Stationery stores.
5944 Jewelry stores.
5945 Hobby, toy, and game shops.
5946 Camera and photographic supply stores.
5947 Gift, novelty, and souvenir shops.
5948 Luggage and leather goods stores.
5949 Sewing, needlework, and piece goods stores.
5961 Mail order houses.
5962 Merchandising machine operators.
5963 Direct selling organizations.
5982 Fuel and ice dealers (except fuel oil and bottled gas dealers).
5983 Fuel oil dealers.
5984 Liquefied petroleum gas (bottled gas) dealers.
5992 Florists.
5993 Cigar stores and stands.
5994 News dealers and newsstands.
5996 Other miscellaneous retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

6000 Banking.
6100 Credit agencies other than banks.

Security, commodity brokers, dealers, exchanges and services:
6212 Security underwriting syndicates.
6218 Security brokers and dealers, except underwriting syndicates.

Code
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.

Real estate:
6411 Insurance agents, brokers, and services.
6511 Real estate operators (except developers) and lessors of buildings.
6520 Lessors of real property other than buildings.
6531 Real estate agents, brokers, and managers.
6541 Title abstract offices.
6552 Subdividers and developers, except cemeteries.
6553 Cemetery subdividers and developers.
6611 Combined real estate, insurance, loans, law offices.

Holding and other investment companies:
6746 Investment clubs.
6747 Common trust funds.
6748 Other holding and investment companies.

SERVICES

Hotels and other lodging places:
7012 Hotels.
7013 Motels, motor hotels, and tourist courts.
7021 Rooming and boarding houses.
7032 Sporting and recreational camps.
7033 Trailer parks and camp sites.
7041 Organizational hotels and lodging houses on a membership basis.

Personal services:
7215 Coin-operated laundries and dry cleaning.
7219 Other laundry, cleaning, and garment services.
7221 Photographic studios, portrait.
7231 Beauty shops.
7241 Barber shops.
7251 Shoe repair and hat cleaning shops.
7261 Funeral services and crematories.
7299 Miscellaneous personal services.

Business services:
7310 Advertising.
7340 Services to buildings.
7370 Computer and data processing services.
7392 Management, consulting, and public relations services.
7394 Equipment rental and leasing.
7398 Other business services.

Automotive repair and services:
7510 Automotive rentals and leasing, without drivers.
7520 Automobile parking.
7531 Automobile top and body repair shops.
7538 General automobile repair shops.
7539 Other automotive repair shops.
7540 Automotive services, except repair.

Miscellaneous repair services:
7622 Radio and TV repair shops.
7628 Electrical repair shops, except radio and TV.
7641 Reupholstery and furniture repair.
7680 Other miscellaneous repair shops.

Motion pictures:
7812 Motion picture and video tape production, distribution, and services.
7830 Motion picture theaters.

Amusement and recreation services:
7920 Producers, orchestras, and entertainers.
7932 Billiard and pool establishments.
7933 Bowling alleys.
7941 Professional sports clubs and promoters.
7948 Racing, including track operation.
7980 Other amusement and recreation services.

Medical and health services:
8011 Offices of physicians.
8021 Offices of dentists.
8031 Offices of osteopathic physicians.
8041 Offices of chiropractors.
8042 Offices of optometrists.
8048 Registered and practical nurses.
8050 Nursing and personal care facilities.
8060 Hospitals.
8071 Medical laboratories.
8072 Dental laboratories.
8098 Other medical and health services.

Other services:
8111 Legal services.
8200 Educational services.
8911 Engineering and architectural services.
8932 Certified public accountants.
8933 Other accounting, auditing, and bookkeeping services.
8999 Other services, not elsewhere classified.

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SCHEDULE F (Form 1040)
Department of the Treasury
Internal Revenue Service

Farm Income and Expenses

▶ Attach to Form 1040 or Form 1065. ▶ See Instructions for Schedule F (Form 1040).

1978

Name of proprietor(s)	Social security number
Farm name and address ▶	Employer identification number (See instructions)

Part I Farm Income—Cash Receipts and Disbursements Method
Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

Sales of Purchased Livestock and Other Items Purchased for Resale

a. Description	b. Amount	c. Cost or other basis
1 Livestock:		
2 Other items:		
3 Totals		
4 Profit or (loss), subtract line 3, column c from line 3, column b ▶		

Sales of Raised Livestock and Produce and Other Farm Income

Kind	Amount
5 Cattle	
6 Calves	
7 Sheep	
8 Swine	
9 Poultry	
10 Dairy products	
11 Eggs	
12 Wool	
13 Cotton	
14 Tobacco	
15 Vegetables	
16 Soybeans	
17 Corn	
18 Other grains	
19 Hay	
20 Straw	
21 Fruits and nuts	
22 Machine work	
23 Patronage dividends (see Schedule F instructions)	
24 Per-unit retains (see Schedule F instructions)	
25 Nonpatronage distributions from exempt cooperatives	
26 Agricultural program payments:	
a Cash	
b Materials and services	
27 Commodity credit loans under election (or forfeited)	
28 Federal gasoline tax credit	
29 State gasoline tax refund	
30 Other (specify):	
31 Add lines 5 through 30	
32 Gross profits* (add lines 4 and 31) ▶	

Part II Farm Deductions—For Cash and Accrual Method Taxpayers **F**

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
33 a Labor hired (see Schedule F instructions)	
b New Jobs credit	
c Balance (subtract line 33b from line 33a)	
34 Repairs, maintenance	
35 Interest	
36 Rent of farm, pasture	
37 Feed purchased	
38 Seeds, plants purchased	
39 Fertilizers, lime, chemicals	
40 Machine hire	
41 Supplies purchased	
42 Breeding fees	
43 Veterinary fees, medicine	
44 Gasoline, fuel, oil	
45 Storage, warehousing	
46 Taxes	
47 Insurance	
48 Utilities	
49 Freight, trucking	
50 Conservation expenses	
51 Land clearing expenses	
52 Pension and profit-sharing plans (see Schedule F instructions)	
53 Employee benefit programs other than line 52 (see Schedule F instructions)	
54 Other (specify):	
55 Add lines 33c through 54 ▶	
56 Depreciation (from line 61, Part III) ▶	
57 Total deductions (add lines 55 and 56) ▶	

58 Net farm profit or (loss) (subtract line 57 from line 32). Enter here and on Form 1040, line 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a. (For "at risk" provisions, see page 30 of Instructions.) ▶

*Use amount on line 32 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

Schedule F (Form 1040) 1978 Page 2

Part III Depreciation (Do not include the home you and your family live in, its furnishings, and other items used for personal purposes.) If you need more space, use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
59 Total additional first-year depreciation (do not include in items below)						
60 Other depreciation:						
Buildings						
Animals						
Transportation equipment						
Machinery and other equipment						
Other (specify):						
61 Totals			Enter here and in Part II, line 56 ▶			

Part IV Farm Income—Accrual Method (Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column)

Kind	Inventory at beginning of year	Cost of items purchased during year	Sales during year	Inventory at end of year
Cattle				
Calves				
Sheep				
Swine				
Poultry				
Dairy products				
Eggs				
Wool				
Cotton				
Tobacco				
Vegetables				
Grain				
Fruits and nuts				
Other (specify):				
62 Totals (enter here and in Part V below)	(Enter on line 71)	(Enter on line 72)	(Enter on line 64)	(Enter on line 63)

Part V Summary of Income and Deductions—Accrual Method

63 Inventory of livestock, crops, and products at end of year	
64 Sales of livestock, crops, and products during year	
65 Agricultural program payments: a Cash	
b Materials and services	
66 Commodity credit loans under election (or forfeited)	
67 Federal gasoline tax credit	
68 State gasoline tax refund	
69 Other farm income (specify):	
70 Add lines 63 through 69	
71 Inventory of livestock, crops, and products at beginning of year	
72 Cost of livestock and products purchased during year	
73 Total (add lines 71 and 72)	
74 Gross profits* (subtract line 73 from line 70) ▶	
75 Total deductions from Part II, line 57	
76 Net farm profit or (loss) (subtract line 75 from line 74). Enter here and on Form 1040, line 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a. (For "at risk" provisions, see page 30 of Instructions.) ▶	

* Use amount on line 74 for optional method of computing net earnings from self employment. (See Schedule SE, Part I, line 3.)

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Instructions for Schedule F

Farm Income and Expenses

You will find helpful information in Publication 225, Farmer's Tax Guide. It also contains sample filled-in schedules and forms.

Employer Identification Number

You do not need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Farm Income

Report all farm income in this schedule. If you received rental income based on farm production, or crop shares based on renting your land, and you did not materially participate in the farming, report this income on **Form 4835** and Schedule E (Form 1040). (This income is not subject to self-employment tax.)

Under both the cash and accrual methods of reporting income, report crop share rentals received in the year you convert them to money or its equivalent.

If you did materially participate in the farming, the rental income you received is subject to self-employment tax and should be reported in this schedule and in Schedule SE. The activities of an agent are not counted in deciding if you materially participated.

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income at its market value. Do not report the value of farm products you and your family used, and do not deduct the expenses of raising these products.

Include as income any cash advances you received from marketing cooperatives.

Part I

Cash Receipts and Disbursements Method

Include in income:

a. Profits from the sale of livestock and other items bought for resale. Show on lines 1 and 2.

b. Cash and the value of merchandise or other property received from the sale of livestock and produce you raised. Show on lines 5 through 21.

You can elect to include in income proceeds from the sale of livestock because of drought in the tax year following the year of a drought, if:

- *your main business is farming, and*
- *you can show that the sale would not have occurred except for the drought, and*
- *your area was eligible for Federal Government assistance.*

You may include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

c. Other farm income.

On line 23, show patronage dividends received from cooperatives in money and qualified written notices of allocation. Include cash advances from marketing cooperatives you do business with.

On line 24, show per-unit retain allocations received from cooperatives in money and qualified per-unit retain certificates.

Include any patronage dividends received in property (other than written notices of allocation) up to their fair market value.

You do not have to include in income patronage dividends which are directly attributable to:

- purchase of personal living or family items
- purchase of capital assets
- purchase of depreciable assets used in your business

where the basis of the items is reduced by the dividends excluded from income.

On line 25, enter nonpatronage distributions received from farmers' cooperatives exempt from tax.

On line 26, show your Agricultural Program payments:

a. In cash.—Enter the total amount of price support payments, diversion payments, and cost share payments received in cash (sight drafts).

b. In materials and services.—If you received materials, such as fertilizer or lime, or services, such as grading or constructing dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

On line 27, enter any Commodity Credit Corporation loans you received if:

- the commodities are delivered or forfeited to the Corporation or
- you elect to include the loan in income when received. If you make this election, attach a statement showing the details of the loan. You must continue to report similar loans as income unless you receive permission to change your method of accounting from IRS.

On line 28, enter any Federal gasoline tax credit claimed as a credit on Form 1040 for 1977.

Use line 30 to report commodity futures. Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Enter any profit realized on line 30. If you incur a loss in a closed futures contract, you may deduct it as a business expense. Show it as a negative figure on line 30. Purchase or sales contracts are not true hedges if they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation. Show these transactions on Schedule D (Form 1040).

Part II

Expenses and Other Deductions

Under the cash receipts and disbursements method, your expenses are the amounts you paid during 1978, plus noncash deductions such as depreciation.

Labor Hired

On line 33a, deduct what you paid for farm labor. You can also deduct the cost of boarding hired farm labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. You can deduct only what you paid household employees to care for your hired farm labor. Do not deduct the value of your labor or that of your family.

Enter on line 33b the applicable New Jobs Credit from line 13 of the Form 5884 filed for this Schedule F. See instruction G of the Instructions for Form 5884 and Publication 902 for more information. You may not take a deduction for that part of the wages and salaries you paid or incurred equal to the new jobs credit.

Repairs and Maintenance

You can deduct on line 34 amounts you paid for repairs and maintenance of farm buildings (except your home), farm machinery and equipment. You can also deduct the cost of ordinary tools of short life or small cost, such as shovels and rakes. Include in this line the total amount of repairs if you use the Class Life Asset Depreciation (CLADR) System.

Interest

You can deduct on line 35 interest you paid on your farm mortgage (but not on your home mortgage) and other obligations incurred to carry on farming and ranching. If you prepaid interest in 1978 for years after 1978, you can deduct only the part you paid for 1978.

Rent of Farm, Part of Farm, or Pasture

You can deduct on line 36 rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you can deduct amounts you paid to raise the crop. Do not deduct the value of the crop.

Taxes

You can deduct on line 46 real estate and personal property taxes on farm business assets. You can also deduct any social security tax you paid to match what you were required to withhold from farm employees' wages. Do not deduct:

- Federal income taxes
- estate, inheritance, legacy, succession, and gift taxes
- taxes on improvements
- taxes on your house or household property
- other taxes not related to the farm business.

Conservation Expenses

On line 50, you can deduct what you spent (including any amount paid on an assessment by a soil or water conservation or drainage district to recover the amount the district spent) to conserve soil or water and to prevent erosion of land you used.

Do not deduct for any year more than 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). Excess conservation expenses can be carried over to the following years with the same limits for those years.

Land Clearing

You can deduct on line 51 amounts you spent to clear land and to make it suitable for farming. Do not deduct more than 25 percent of your taxable income from farming, or $5,000, whichever is less.

Pension and Profit-Sharing Plans

Enter on line 52 the amount you contributed to pension, profit-sharing or annuity plans for the benefit of your employees. If the plan included you as an owner-employee, see the instructions for line 25, Form 1040, and enter the amount you contributed for yourself on that line.

Enter on line 53 the amount you contributed to employee benefit programs, such as insurance, health, and welfare programs, that are not an incidental part of a pension or profit-sharing plan included on line 52.

Other Farm Expenses

Car and Truck Expenses. You can deduct the actual cost of running your car or truck or take the fixed mileage rate. This is 17 cents a mile for the first 15,000 miles and 10 cents a mile for each mile over 15,000. You must use 10 cents a mile for all miles if the vehicle is fully depreciated. If you have more than one vehicle, you must show actual costs.

Include in your other farm expenses what you paid for items such as account books, office supplies, stationery, stamps, and advertising.

Losses of property included in your inventory are reflected in the reduced inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible.

If you use the cash method, do not deduct the value of animals you raised that died. If you bought animals that died, you may deduct the cost less depreciation if you were not reimbursed by insurance or otherwise. Do not deduct personal losses.

Citrus or Almond Groves

You must capitalize expenses of planting, cultivating, maintaining and developing any part of a citrus or almond grove incurred before the close of the fourth tax year beginning with the tax year in which you planted the grove.

Limited Deduction for Losses

If you farmed as a business or to produce income, any loss from that activity may not exceed the total amount you have risked (amount you have invested plus any loan amount for which you are personally liable).

You are also not considered "at risk" for any amount you borrowed if:

- you borrowed from a relative or someone who has an interest in the farm, or
- you are protected against loss by a guarantee, stop-loss agreement or similar arrangement.

If line 58 or 76 is a loss, you should enter on Form 1040, line 19, only the amount for which you are considered "at risk."

Farming includes cultivating land, raising or harvesting any agricultural or horticultural product, and raising, shearing, feeding, caring for, training or managing animals. Trees (other than fruit or nut trees) are not considered agricultural or horticultural products.

Enter as a deduction on line 54 any loss from these activities that was incurred in 1976 or 1977 but not allowed for either year.

Farming Syndicates. A farming syndicate may be a partnership, any other noncorporate enterprise, or an electing small business corporation in the farm business if:

a. at any time interests in the business have been offered for sale in any way requiring registering with any Federal or State agency, or

b. more than 35 percent of the losses during any period are spread between limited partners or entrepreneurs.

A limited partner or entrepreneur is a person who does not actively participate in managing the business and whose liability is limited to amounts he or she has invested.

A deduction for feed, seed, fertilizers, or other farm supplies is allowed only for the tax year in which these things are actually used (or the tax year for which these amounts are deductible in the syndicate's method of accounting). However, this does not apply to any amount paid for supplies on hand at the end of the tax year because of fire, storm, flood, disease, drought, or other casualty, or to any amount required to be capitalized (spread out and depreciated over its useful life).

The cost of poultry bought by a syndicate for use in business (or for use in business and for sale) must be capitalized and depreciated over 12 months, or their useful life, whichever is less.

A syndicate planting, cultivating, maintaining, or developing a grove, orchard or vineyard growing fruit or nuts must capitalize any amount that:

a. would otherwise be deductible,

b. was for planting, cultivating, maintaining or developing the property, and

c. is incurred before the tax year in which there is a yield in commercial quantities.

Part III

Depreciation

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature. Group similar assets as one item to report them in this part. If you need more space, use Form 4562. In figuring depreciation, do not include the value of:

- land, or
- livestock bought or raised for sale, or
- other property included in your inventory.

If you acquired livestock for work, breeding, dairy or sport purposes, you can deduct depreciation on those animals.

Note: Your total additional first-year depreciation deduction from all sources is limited to $2,000 ($4,000 if you file jointly).

For more information, please get **Publication 534**, Tax Information on Depreciation.

Parts IV and V

Accrual Method of Reporting

Figure your profits in this part. Farm income is reported when earned, not when received. Your farm expenses are the actual expenses incurred during 1978 whether you paid them or not. You can value inventories by the farm-price method (market price less direct cost of disposition) or you can use other methods. If you raise livestock, you can value inventories by the farm-price or unit-livestock-price method.

If you use an accrual method, you must inventory growing crops.

If you use an accrual method, enter on line 67 of Schedule F any Federal gasoline tax you claimed as a credit on Form 1040 for 1978.

Form **5884**
Department of the Treasury
Internal Revenue Service

New Jobs Credit

▶ See separate instructions.
▶ Attach to your tax return.

1978

Name	Identifying number as shown on page 1 of your tax return

Important—The employer's wage and salary deduction must be reduced by the new jobs credit on line 13. (See instruction G.)

If you are a small business corporation, partnership, estate, or trust which apportions the credit to shareholders, partners, or beneficiaries, complete only lines 1 through 13.

If you are an individual shareholder, partner, or beneficiary who receives the credit from the above entities and have no other jobs credit, complete only lines 16 through 19, enter the apportioned credit on line 20, 21, or 22, respectively and complete the balance of the form as applicable.

If you are an individual who has more than one new jobs credit, see instruction for line 13.

Note: *If you are a member of a group of trades or businesses that are under common control or if you are an estate or trust that apportions the new jobs credit between itself and its beneficiaries, please see instruction H and the instruction for line 13 before completing the form.*

1 Enter the total unemployment insurance wages (limited to $4,200 for each employee) paid during calendar year 1978 (see instruction for line 1)

2 Enter 102% of the total unemployment insurance wages (limited to $4,200 for each employee) paid during calendar year 1977 (see instruction for line 2)

3 Subtract line 2 from line 1

4 Enter 50% of line 1

5 Enter the smaller of line 3 or line 4

6 Enter total wages paid in calendar year 1978 (see instruction for line 6)

7 Enter 105% of total wages paid in calendar year 1977 (see instruction for line 6)

8 Subtract line 7 from line 6

9 Enter 50% of the smaller of line 5 or line 8

10 Enter the smaller of line 9 or $100,000 (married individuals filing separately, estates and trusts, see instruction for line 10)

11 Enter the unemployment insurance wages (limited to $4,200 for each employee) paid to vocational rehabilitation referral employees during calendar year 1978 (see instruction E)

12 Enter the smaller of (a) 10% of line 11 or (b) 20% of line 9

13 Current year new jobs credit—Add lines 10 and 12 (see instruction I for special limits). (Members of a group of trades or business under common control, small business corporations, partnerships, estates, and trusts, see instruction for line 13)

14 Carryback and carryover of unused credit(s) (attach computation—see instruction F)

15 Tentative new jobs credit—Add lines 13 and 14

Limitation

16 (a) Individuals—Enter amount from Form 1040, line 37, page 2
(b) Estates and trusts—Enter amount from Form 1041, line 27 or 28, page 1
(c) Corporations—Enter amount from Schedule J (Form 1120), line 9, page 3

17 (a) Credit for the elderly (individuals only)
(b) Foreign tax credit
(c) Investment credit
(d) WIN credit
(e) Credit for political contributions (individuals only)
(f) Credit for child and dependent care expenses (individuals only)
(g) Possession tax credit (corporations only)
(h) Tax on lump-sum distributions (see instruction for line 17(h))
(i) Section 72(m)(5) penalty tax (individuals only)

18 Total (add lines 17(a) through (i))

19 Subtract line 18 from line 16. (All filers, other than shareholders, partners, or beneficiaries to which lines 20, 21, or 22 apply, are to skip lines 20 through 23; enter zero on line 24, and complete lines 25 through 27.)

20 Shareholder's credit from Schedule K-1 (Form 1120S) plus unused new jobs credit (see instruction for line 13)

21 Partner's credit from Schedule K-1 (Form 1065) plus unused new jobs credit (see instruction for line 13)

22 Beneficiary's credit from Schedule K-1 (Form 1041) plus unused new jobs credit (see instruction for line 13)

23 Line 20, 21, and 22 limits:
(a) Enter the smaller of line 20 or the amount figured by using the formula in the line 23 instruction
(b) Enter the smaller of line 21 or the amount figured by using the formula in the line 23 instruction
(c) Enter the smaller of line 22 or the amount figured by using the formula in the line 23 instruction

24 Add lines 23(a), (b), and (c)

25 Subtract line 24 from line 19

26 Enter the smaller of line 15 or line 25 (if there is no entry on line 15, enter zero)

27 Total allowable new jobs credit (add lines 24 and 26). Enter here and on Form 1040, line 44; Schedule J (Form 1120), line 10(d), page 3; or the appropriate line on other returns

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1978 Department of the Treasury Internal Revenue Service

Instructions for Form 5884

(1978–79 Fiscal Year Filers See Instructions for Form 5884–FY)

New Jobs Credit

(References are to the Internal Revenue Code)

General Instructions

Generally, employers who hire additional workers may claim a new jobs credit for their tax years beginning in 1978. This credit is usually based upon the employer's total unemployment insurance (FUTA) wages (limited to $4,200 for each employee) paid during the 1978 calendar year. It is equal to 50% of the amount by which the employer's FUTA wages paid during 1978 exceeds the greater of:

(1) 102% of total FUTA wages paid during 1977; or

(2) 50% of total FUTA wages paid during 1978.

The credit is limited to the lesser of the following amounts:

(1) 50% of the excess of the total wages (determined without any dollar limitation) paid during 1978 over 105% of the total wages paid during 1977;

(2) $100,000—married persons filing separately and estates and trusts, see instruction for line 10 of this form (the total jobs credit of a taxpayer involved in more than one business enterprise may not exceed $100,000); or

(3) Tax liability as defined in section 53.

To figure the credit and the limitation in item (1), fiscal year taxpayers with tax years beginning in 1978 must use the wages paid during 1977 and 1978 and not during their fiscal year. For example, if your tax year began 12/1/78 you would figure your credit and limitation in (1) above by taking into account wages paid during the calendar years 1977 and 1978.

An employer also is allowed an additional credit that is equal to 10% of the FUTA wages paid to vocational rehabilitation referral employees during the calendar year. See instruction E for definitions and limitations concerning this credit.

A. Who Must File.—Any individual estate, trust, organization, or corporation entitled to a new jobs credit; or any small business corporation, partnership, estate, or trust that apportions the credit among its shareholders, partners, or beneficiaries must attach this form to its income tax return. A Schedule K–1 showing the allocation of the credit to each shareholder, partner, or beneficiary must also be attached to the income tax return.

For further details on allocation of the credit, see section 52(f) and (g).

B. New Employers.—Employers who started in business in 1978 can qualify for the new jobs tax credit. Generally, the new jobs credit for new employers is equal to 25% of the total FUTA wages (limited to $4,200 for each employee) paid during 1978.

C. Credit Not Allowed.—Generally, employers who are not subject to FUTA or who are tax-exempt organizations (other than a cooperative described in section 521) do not qualify for the credit. See instruction D below for special rules regarding agricultural and railroad employers.

D. Unemployment Insurance Wages.—Generally, unemployment insurance wages are FUTA wages up to $4,200 per employee. Agricultural employers are to use Federal Insurance Contribution Act (FICA) wages up to $4,200. Railroad employers not covered by FUTA use ⅞ of the Railroad Unemployment Insurance Act (RUIA) wages up to $4,200. See section 51(f)(1), (2) and (3).

E. Vocational Rehabilitation Referral Employees.—For 1978, employers may claim an additional credit of 10% of (1) the first $4,200 of FUTA wages paid in 1978 to each vocational rehabilitation referral employee reduced by (2) any FUTA wages paid to such employee in 1977. This additional credit is limited to 20% of the regular new jobs credit (line 9).

The wages to be taken into account for this type of employee are only those wages that are paid to the employee during a 1-year period. This period starts with the employee's first payment of wages after the start of the employee's rehabilitation plan. The first payment must have occurred after 1976. (See section 51(e).)

A vocational rehabilitation referral employee is a handicapped employee who has been referred to the employer upon completion of (or while receiving) rehabilitation services according to a written rehabilitation plan under a State plan for vocational rehabilitation services approved under the Rehabilitation Act of 1973, or a program of vocational rehabilitation carried out under Chapter 31 of title 38, United States Code. (See section 51(f)(4).)

F. Unused Credit.—If the amount of the credit determined under section 51 is more than the tax liability limitation of section 53, the excess (unused credit) may be carried back to each of the 3 tax years preceding the year of the unused credit and afterwards may be carried forward to each of the 7 years following the year of the unused credit. (See section 53(c).)

G. Employer's Deduction for Salaries and Wages.—No deduction is allowed to an employer for the part of salaries and wages paid or incurred for the tax year equal to the new jobs credit on line 13 of Form 5884. The salary and wage deduction is to be reduced even though the new jobs credit is not used for the current tax year. For example, an employer would be entitled to a $20,000 credit on line 13 but has tax liability of only $18,000. The employer must reduce the salary and wage deduction by $20,000 even though the allowable new jobs credit (line 27) is only $18,000. The unused credit of $2,000 may be used for carryback and carryforward purposes.

In most cases, employers must reduce the appropriate salary and wage deduction on their returns by the new jobs credit on line 13 of Form 5884. An employer that is a member of a group of trades or businesses under common control must reduce its salary and wage deduction by the amount of new jobs credit (line 13) apportioned to it from the group. (See Instruction H(1) below.)

When salaries and wages are capitalized for depreciation, the amount subject to depreciation must be reduced by the part of the new jobs credit that applies to the salaries and wages being capitalized. For example, if the new jobs credit on line 13 of Form 5884 is $1,000 and $100 of this credit is attributable to salaries and wages being capitalized (which represent 10% of total wages), the amount subject to depreciation would be reduced by $100. The $900 balance ($1,000 less $100) would be entered on the appropriate salary and wage deduction line of your tax return (Form 1120, line 13; Form 1065, line 13; Schedule C (Form 1040), line 31; etc.). (See section 280C and 1.280C–1 of the regulations.)

Note: *Attach a schedule to Form 5884 (or use the back of the form) to reconcile any differences for cases in which the reduction of the appropriate salary and wage deduction is less than the new jobs credit on line 13 of Form 5884.*

H. Special Rules.—

(1) *Trades or Businesses that are Under Common Control.*—When there is a group of trades or businesses under common control, the new jobs credit according to section 51 is figured on the basis that all the organizations under common control are one trade or business. The new jobs credit for the group must be apportioned among the members of the group on the basis of each member's proportionate contribution to the increase in FUTA wages for the entire group. See section 52 and regulation 1.52–1 for definitions and other details.

(2) *Adjustments for Certain Acquisitions and Dispositions.*—See section 52(c) and regulation 1.52–2 concerning adjustments that are to be made when a major portion of a trade or business is acquired or disposed of after 1975.

(3) *Change in Status from Self-Employed to Employee.*—If during 1977 an individual has net earnings from self-employment in a trade or business, and during any portion of 1978 the individual is an employee of that trade or business, to determine the credit allowable for the succeeding tax year the employer's aggregate FUTA wages for 1977 must be increased by an amount equal to the self-employment net earnings but not more than $4,200.

(4) *Short Tax Year.*—If the employer has more than one tax year in 1978, the new jobs credit shall be determined from the employer's last tax year beginning in 1978.

(5) Wages paid by an employer to an employee during any calendar year is taken into account only if more than one-half of the wages paid is for services performed in the United States in a trade or business of the employer.

I. Mutual Savings Institutions, Regulated Investment Companies, Real Estate Investment Trusts, and Cooperatives.—These institutions are not allowed the full section 51 credit. See regulations 1.52–3 for the applicable limits.

Specific Instructions

Line 1.—Enter the total unemployment insurance wages (limited to $4,200 for each employee) paid during 1978. Generally, these wages would be reported on line 15(b) on the 1978 Form 940. Special rules apply to agricultural and railroad employees. (See section 51(f)(2) and (3).)

Line 2.—Generally, enter 102% of the total unemployment wages (line 15, 1977 Form 940) paid during calendar year 1977. Special rules apply to agricultural and railroad employees. (See section 51(f)(2) and (3).)

Line 6.—Enter total wages (disregarding any dollar limitation) paid in 1978. An employee's wages must be taken into account only if more than one-half of the wages paid during the calendar year are for services performed in a trade or business of the employer in the United States. Total wages include salaries, wages, commissions, fees, bonuses, vacation allowances and salaries and wages paid to temporary or part-time employees; and the value of goods, lodging, food, and clothing that are subject to the FUTA tax. For agricultural and railroad employers, total wages paid include the above except that generally only cash remuneration is subject to the FICA and RUIA taxes. The special rules contained in Instruction H also must be taken into account to figure these total wages.

Generally, for line 6, total wages would be reported on line 15(a) of the 1978 Form 940. For line 7, enter 105% of the sum of lines 13 and 15 of the 1977 Form 940.

Line 10.—If a husband and wife file separate returns, the $100,000 limitation must be reduced to $50,000 each. This does not apply if the one spouse has no interest in a trade or business for the tax year which ends within or with the other spouse's tax year.

For an estate or trust, the $100,000 amount must be reduced to an amount that has the same ratio to $100,000 as the portion of the new jobs credit allocable to the estate or trust has to the entire amount of such credit.

Line 13.—When a group of trades or businesses are under common control (see Instruction H(1)), the member of the group that made the greater proportionate contribution to the increase in FUTA wages of the group must report the computation of the group credit on lines 1 through 13 (ignoring lines 14 through 27) of Form 5884. In order for each member to determine its allowable new jobs credit, each member (including the above member) must enter its apportioned share of the current year's new jobs credit on line 13 and any unused credit from prior or subsequent years on line 14 of a separate Form 5884 (ignoring lines 1 through 12) and complete lines 15 through 27 as applicable. Each member must attach to its Form 5884 a schedule showing the apportionment of the total group credit to the members of the group.

If the new jobs credit figured by an estate or trust is to be apportioned to the estate or trust itself as well as to the beneficiaries, the credit on line 13 is apportioned between the estate or trust and the beneficiaries on the basis of the income of the estate or trust allocable to each. The estate or trust must attach to Form 5884 a schedule showing this apportionment and enter and identify the estate's or trust's portion and the beneficiaries' portion in the margin to the right of line 13. The estate or trust then will complete lines 14 through 27, as applicable, to determine its allowable new jobs credit to be claimed on Form 1041. The beneficiaries' shares will be apportioned to the individual beneficiaries and each beneficiary is to determine his or her allowable new jobs credit as explained below.

The credit figured on lines 1 through 13 by a small business corporation, partnership, or estate and trust is apportioned to the individual shareholders, partners, and beneficiaries, respectively. This apportioned credit and any unused credit from prior or subsequent years is entered on lines 20, 21, or 22 of a separate Form 5884 by these individuals. They must complete the limitation section of the separate Form 5884 to determine the allowable credit to be entered on Form 1040.

Note: *Where an individual shareholder, partner, or beneficiary is entitled to a new jobs credit from two sources, such as from a sole proprietorship and a partnership, the new jobs credit of the proprietorship would be figured on lines 1 through 15 of Form 5884. The new jobs credit arising from the partnership would be entered on line 21 of the same form. Lines 16 through 27 would be completed to determine the total allowable credit (proprietorship credit on line 15 plus the partnership credit on line 21) to be entered on the individual taxpayer's Form 1040.*

Line 17(h). Tax on lump-sum distributions.—Individuals, estates, or trusts which are recipients of lump-sum distributions from qualified employees' trusts or annuity plans are to enter the amount of partial tax included in line 16. This partial tax is computed on Form 4972 and Form 5544.

Line 23. Limits.—The new jobs credit entered on lines 20, 21, or 22 is limited to the proportionate part of the tax liability on line 19 that is attributable to the shareholder's, partner's, or beneficiary's interest in each small business corporation, partnership, estate, or trust from which the credit is derived.

The credit from each entity is limited to an amount computed in accordance with the following formula:

$$\text{Line 19} \times \frac{\text{Portion of person's taxable income attributable to the person's interest in each 1120S, 1065, or 1041 entity}}{\text{Person's taxable income for the year reduced by the person's zero bracket amount (section 63(d)), if any}}$$

See section 63 for a definition of taxable income and regulation 1.53–1 for further information and examples of the computation of the limitation.

Note: *The carryback or carryover of an unused new jobs credit resulting from the application of any of the limitations (line 23(a), 23(b), 23(c), or 25) is subject to these respective separate limitations as applicable in prior and subsequent years. (See instruction F.)*

Line 25.—Line 25 contains the tax liability limitation in excess of the separate limitation computed under section 53(b). This is the amount of the credit allowable from all sources, other than partnerships, estates and trusts, and small business corporations.

$100,000 Limitation.—The total new jobs credit to be entered on line 23(a); 23(b); 23(c); 24; or 27 may not exceed the sum of (1) $100,000, (2) the dollar amount of the credits earned by employers attributable to the hiring of vocational rehabilitation referral employees, and (3) any unused new jobs credit from prior or subsequent years.

Publication 902.—For more detailed information please get **Publication 902,** Tax Information on Jobs Tax Credit, from your local Internal Revenue office.

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