Partnership Returns, 1992

by Timothy D. Wheeler

For 1992, partnerships reported the largest annual increase in profits in recent history, as net income (less deficit) more than doubled, from $21.4 billion to $42.9 billion (Figure A). This increase continued the trend that began after enactment of the Tax Reform Act of 1986, a trend that was re-enforced for 1992 by the acceleration of the economic recovery following the recession of 1990-1991. The 1992 increase in net income (less deficit) was caused by both an increase in net income and a decline in net deficit. Net income increased 7 percent, from $113.4 billion for 1991 to $121.8 billion for 1992, the third largest increase in over two decades. At the same time, net deficit decreased 14 percent, from $92.0 billion to $78.9 billion, the largest decline in over two decades. Although the industry group of real estate operators and lessors of buildings has historically reported the largest deficits ($33.1 billion for 1992), this group was the largest contributor to the rise in net income (less deficit), accounting for $8.5 billion (40 percent) of the overall $21.5 billion increase (Figure B) [1-7].

Figure A

Partnership Gain or Loss by Type of Partnership and Profit Status, Tax Years 1983-1992
[Money amounts are in billions of dollars]

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1983	-2.6	48.6	-32.5	11.7	-30.4
1984	-3.5	55.7	-36.6	14.0	-36.6
1985	-8.9	60.5	-42.4	16.6	-43.5
1986	-17.4	63.5	-45.3	16.8	-52.3
1987	-5.4	66.2	-43.4	21.5	-49.6
1988	14.5	81.2	-42.7	30.1	-54.2
1989	14.1	80.9	-45.2	33.0	-54.6
1990	16.6	81.9	-44.1	34.4	-55.6
1991	21.4	78.3	-40.2	35.1	-51.8
1992	42.9	81.3	-35.1	40.5	-43.8

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

Partnership Activity in 1992

Notwithstanding the overall increase in partnership profits for 1992, both the number of partnerships (1.5 million) and the number of partners (15.7 million) declined slightly (Figures C and D). Even though the number of limited gain partnerships decreased slightly, while the number of limited loss partnerships showed a small increase, the net deficit for all limited partnerships showed one of the largest declines in recent years, from $16.7 billion for 1991 to $3.3 billion for 1992. (Limited, as well as general partnerships, are discussed in the Explanation of Selected Terms section under "Partners.") About three-fourths of all limited partnerships and almost 70 percent of the total number of partners in all partnerships were in the finance, insurance, and real estate industrial division. The 1992 net losses (losses in excess of gains) reported by limited partnerships in finance, insurance, and real estate totaled $6.3 billion, compared to the net loss of $3.3 billion reported for all limited partnerships. In contrast, for 1991, limited partnerships in finance, insurance, and real estate had a net loss of $13.8 billion, and all limited partnerships showed a net loss of $16.7 billion (Figure E).

The continuing improvement of partnership profitability is further indicated since, from 1990 to 1991, only two industrial divisions (finance, insurance, and real estate and services) showed increased profits, while from 1991 to 1992 every industrial division except wholesale and retail trade showed increases. For 1992, as for previous years, partnership business operations continued to be dominated by activities in either finance, insurance, and real estate, or services (Figures E and F). Together, these two industrial divisions accounted for more than three-fourths of each of the $121.8 billion in positive net income (gain), $78.9 billion in net deficit (loss), and $42.9 billion total for net income (less deficit). Most of the $13.1 billion overall decline in net deficit for 1992 was also concentrated in these two divisions, $9.6 billion in finance, insurance, and real estate and $1.8 billion in services.

For 1992, the losses generated by partnerships in the real estate industry no longer overwhelm the gains in the finance and insurance industries, as they have in recent years. The $14.8 billion net gain shown for the finance and the insurance industries almost equalled the $15.4 billion net loss generated by the real estate industry. The net income (less deficit) for finance and insurance increased (14 percent) from $12.8 billion for 1991 to $14.6 billion for 1992. For the same period, the net loss reported for the real estate industry declined (40 percent), from $25.6 billion for 1991 to $15.4 billion for 1992. Within the finance and insurance industries, holding and investment companies accounted for 69 percent of net income (less deficit) and the security and commodity brokers and service industry accounted for an additional 29 percent.

Within real estate, businesses that were operators and lessors of buildings led the way (Figure E), followed by businesses that were subdividers and developers. Real estate as a whole accounted for 82 percent of the limited

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Figure B

Net Income or Deficit, Real Estate Operators Compared to All Partnerships, Tax Years 1983-1992

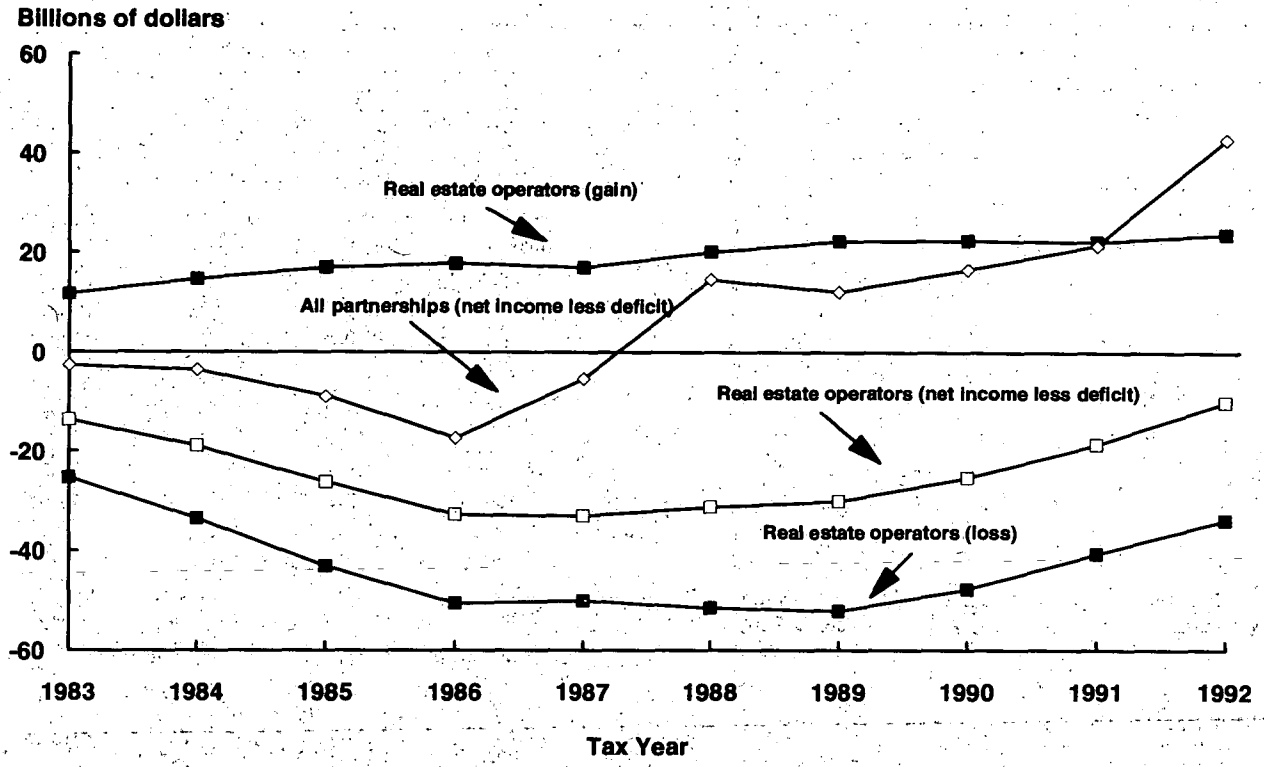


Figure C

Number of Partnerships by Type of Partnership and Profit Status, Tax Years 1983-1992
[Number of are in thousands]

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1983	1,542	707	601	82	152
1984	1,644	750	636	101	157
1985	1,714	774	660	107	173
1986	1,703	766	663	92	181
1987	1,648	769	617	96	166
1988	1,654	782	587	119	166
1989	1,635	770	571	128	166
1990	1,554	739	528	114	171
1991	1,515	726	519	130	141
1992	1,485	732	482	124	147

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

partnerships in finance, insurance, and real estate. Limited partnerships in real estate had a net deficit of $17.2 billion, while the net deficit for the entire finance, insurance and real estate division was a comparatively modest $6.3 billion. Of the $9.6 billion decline in net losses for finance, insurance, and real estate, operators and lessors of buildings accounted for about two-thirds, and real estate subdividers and developers accounted for most of the remaining decrease in losses.

While real estate partnerships dominated losses, partnerships in the services industrial division dominated profits (Table 1). Although the service industries accounted for only 17 percent (252,517) of all partnerships, they accounted for almost 77 percent ($33.0 billion) of the

Figure D

Number of Partners by Type of Partnership and Profit Status, Tax Years 1983-1992
[Numbers are in thousands]

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1983	10,589	2,939	2,216	2,488	2,947
1984	12,427	3,527	2,215	3,082	3,603
1985	13,245	2,990	2,340	3,680	4,234
1986	15,301	3,061	2,426	4,709	5,105
1987	16,963	3,185	2,255	6,054	5,469
1988	17,291	3,421	2,197	6,664	5,009
1989	18,432	3,150	2,058	7,656	5,568
1990	17,095	3,102	2,007	7,180	4,806
1991	15,801	2,714	1,822	6,605	4,661
1992	15,735	2,708	1,713	6,337	4,977

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

Figure E

Limited Partnerships and General Partnerships: Selected Items for Selected Industrial Groups
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Tax year, industrial group	Limited partnerships			General partnerships		
	Number of returns	Number of partners	Net income (less deficit)	Number of returns	Number of partners	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
1992						
All Industries[1]	**270,748**	**11,313,483**	**-3,277,692**	**1,214,004**	**4,421,208**	**46,194,340**
Agriculture, forestry, and fishing	8,576	172,616	-43,585	115,988	331,701	2,270,624
Mining	15,145	1,196,978	2,040,028	21,254	191,629	-1,031,403
Oil and gas extraction	14,025	1,170,310	1,990,619	17,794	173,556	-1,270,691
Construction	2,478	28,772	-150,226	56,933	129,162	2,056,012
Manufacturing	1,631	170,319	411,136	22,443	54,581	1,458,677
Transportation and public utilities	4,103	448,268	-240,277	19,433	79,082	1,293,876
Wholesale and retail trade	12,649	84,962	765,383	149,823	340,419	1,787,408
Finance, insurance, and real estate	203,587	7,762,898	-6,289,429	593,736	2,565,224	5,537,572
Real estate	167,424	5,470,951	-17,186,165	490,381	1,815,715	1,825,763
Operators and lessors of buildings	133,369	4,890,273	-13,579,304	400,344	1,452,535	3,445,910
Services	22,576	1,448,645	217,371	229,941	717,999	32,786,982
1991						
All Industries[1]	**270,681**	**11,265,537**	**-16,702,278**	**1,244,665**	**4,535,511**	**38,108,885**
Agriculture, forestry, and fishing	9,780	219,931	-242,252	117,293	331,784	1,981,930
Mining	16,295	1,198,240	1,790,279	22,728	216,247	-1,010,792
Oil and gas extraction	15,149	1,162,041	1,840,527	19,031	197,487	-1,201,381
Construction	1,406	28,003	-312,608	55,789	123,689	1,806,380
Manufacturing	1,946	126,447	-614,965	22,028	48,710	1,519,294
Transportation and public utiltites	3,797	439,268	-2,177,849	22,309	79,874	746,509
Wholesale and retail trade	13,640	96,779	378,997	157,342	351,055	2,249,053
Finance, insurance, and real estate	201,502	7,674,167	-13,769,218	602,335	2,642,348	982,822
Real estate	162,890	5,218,011	-22,224,989	506,077	1,883,482	-3,395,851
Operators and lessors of buildings	134,481	4,736,783	-17,978,664	410,722	1,489,667	-619,368
Services	22,232	1,481,958	-1,754,293	238,217	724,531	29,790,360

[1]Total includes partnerships whose principal business activity could not be determined.

net income (less deficit) for all partnerships. Over half of the net income (less deficit) for partnerships classified in services was attributable to legal services, with medical and health services a distant second ($7.3 billion), followed by accounting, auditing, and bookkeeping services ($4.2 billion). Profits for all of these groups were up for 1992.

Real Estate Operators and Lessors of Buildings and Rental Real Estate Income

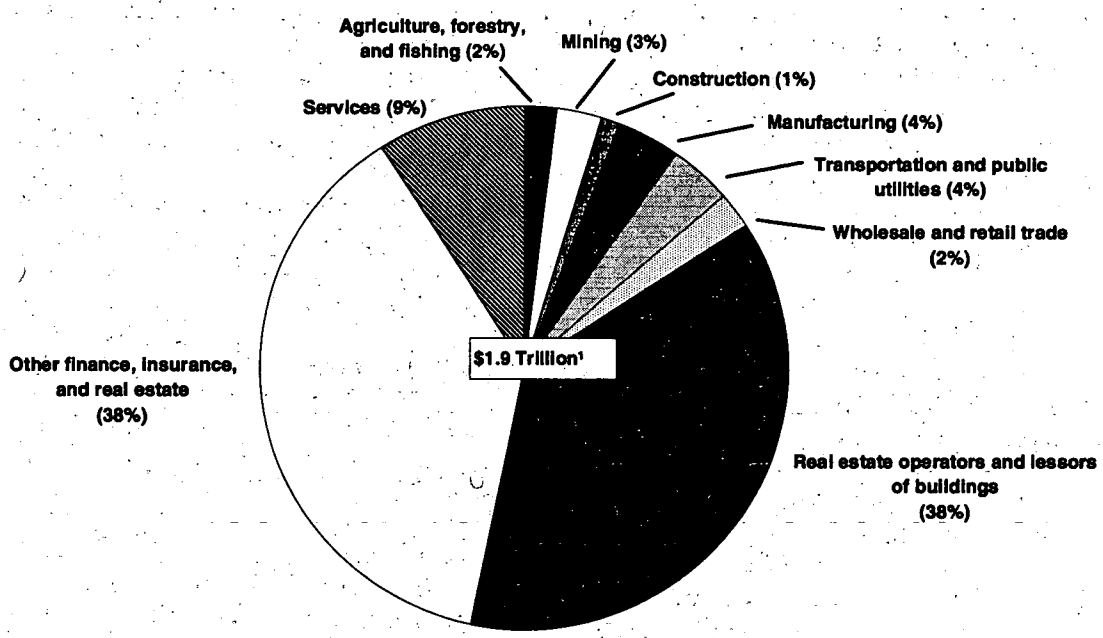
Although its impact on total partnership losses has lessened, the real estate operators and lessors of buildings industry still remains the most important overall industry for these partnership statistics, accounting for 38 percent of the total assets for all partnerships (Figure F). In addition, almost one-third of all partnerships and almost one-half of all partners are classified in this industry. Even though the number of partnerships in this industry remained relatively constant over the 1983-1992 decade at between 32 and 36 percent of all partnerships, 1992 marked the fourth consecutive year for which their number declined (Table 5).

This same group, which historically accounted for a dominant portion of the losses recorded for all partnerships, was responsible for almost 40 percent ($8.5 billion) of the total increase in profits ($21.5 billion) for all partnerships (Figure A). Real estate operators and lessors of buildings, as a group, accounted for 19 percent of the gains and 43 percent of the losses reported by all partnerships. Gains alone for the group rose, for 1992, to $23.7 billion, up $1.6 billion, or 7 percent. Losses dropped dramatically (17 percent) for 1992, from $40.7 billion, for 1991, to $33.8 billion, continuing the trend of declining losses that started in 1990. Losses declined 8 and 15 percent for the periods 1989-1990 and 1990-1991, respectively (1989, $52.2 billion; 1990, $47.8 billion).

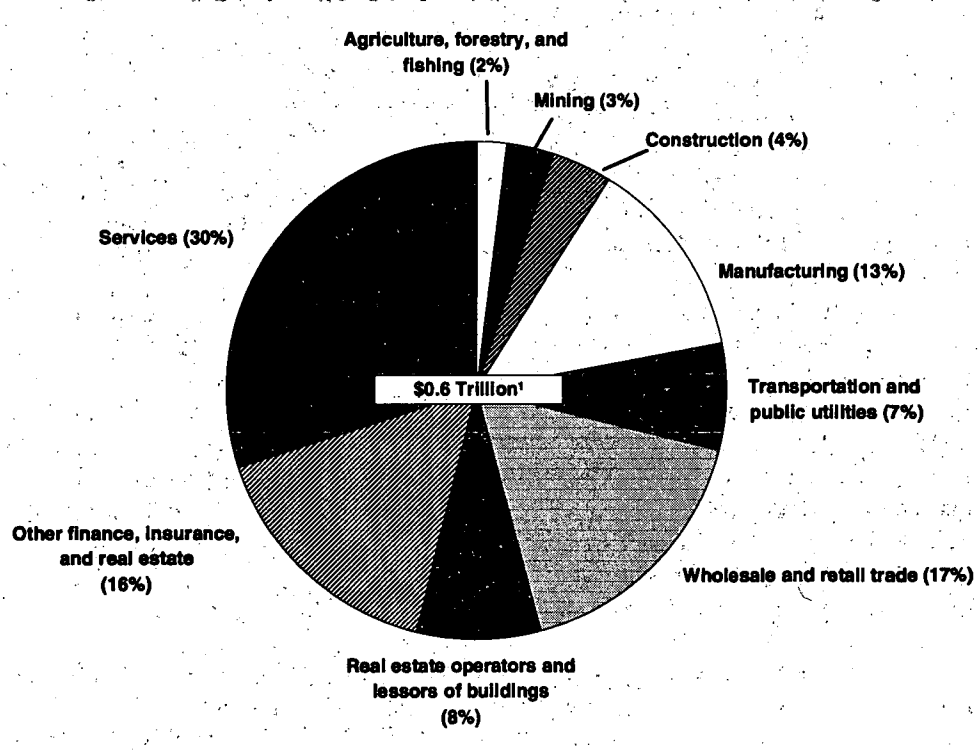
The 1992 increase in the net profits for this industry was largely due to a 41 percent ($11.7 billion) increase in real estate rental income (less loss), from $-28.6 billion for 1991 to $-16.9 billion for 1992. Over three-fourths of this increase was attributable to partnerships classified in the real estate operators and lessors of buildings industry.

Figure F

Partnership Total Assets and Receipts, by Industrial Groupings, Tax Year 1992



Total Assets²



Total Receipts

¹Includes partnerships whose principal business activity could not be determined.
²Excludes total assets of certain small partnerships not required to file balance sheets.
NOTE: Percentages may not add to totals because of rounding.

While net rental income for all partnerships went up from $20.2 billion in 1991 to $22.2 billion in 1992, it was the drop in net rental loss, from $48.7 billion in 1991 to $39.1 billion in 1992 that was most significant. The majority of this increase in net rental income (less loss) was caused by a $5.6 billion increase in gross rental income, from $148.0 billion for 1991 to $153.6 billion. Also contributing to this increase was a $4.8 billion decrease in the interest deduction, from $65.2 billion in 1991 to $60.4 billion in 1992 (Table 3). The number of partnerships reporting rental income on Forms 8825 dropped from 634,309 for 1991 to 624,512 for 1992, a decline of 1.5 percent, after having dropped by 7 percent over the entire previous 3 years. (Rental real estate income and expenses items are reported on the Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*, attached to partnership returns.)

Total Assets and Total Receipts

Table 2 presents balance sheet data by industrial group and by profit status for partnerships required to file balance sheets with their returns. Approximately 7 percent of partnerships -- generally partnerships with both total receipts and total assets of less than $250,000 -- were not required to file balance sheets. Over the 1980-1989 period, reported total assets grew in 7 of the 9 years. Almost 80 percent of the overall growth during that period occurred in finance, insurance, and real estate. While only modest annual growth rates occurred for 1990 (1 percent) and for 1991 (2 percent), for 1992 total assets for all partnerships grew by 5 percent ($90.8 billion) to $1.9 trillion. Nearly 60 percent of the 1992 increase occurred in the finance, insurance, and real estate division. Most of this increase was concentrated within the security and commodity brokers and service industry, as well as the holding and investment company industry.

Total receipts increased slightly over 6 percent or $37.2 billion, to $648.8 billion (see the Explanation of Terms section for the definition of total receipts). Most of the increase was due to "business receipts," i.e., gross receipts from sales and operations, especially in the services division ($13.3 billion), manufacturing ($12.8 billion), wholesale and retail trade ($8.1 billion), and transportation and public utilities ($4.5 billion). The receipts in services accounted for 30 percent of the partnership total. Business receipts for finance, insurance, and real estate were not significant in the statistics because most of the operating income of these partnerships is not included in business receipts, but in other types of income such as rental income.

Distributions to Partners

Partnerships are not taxed. Instead, their income, credits, and deductions flow through to the partners who are liable for the tax. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 4 presents data on the distributions (or allocations) of partnership income (or losses) to limited and general partners by industrial division. These data were obtained from Schedule K of the partnership return which reports the partners' shares of each separately allocable component of the partnership's distributive income, deductions, and tax credits, as totals and by type of partner. The amounts distributed or allocated reflect the ownership shares of partnership income (or loss) by the various types of partners.

For 1992, the total amount of income (less loss) available for distribution -- without regard to separately allocable deductions -- increased 34 percent, from $68.6 billion to $91.6 billion. Deductions increased by $0.5 billion to $22.9 billion. The difference between the income (less loss) and deductions resulted in $68.7 billion available for distribution or allocation to partners. Of this amount, $59.6 billion (87 percent) was actually identified by type of partner. The difference was due to partnerships which failed to report distributions or allocations by type of partner.

Individuals who were general partners were the principal category of income recipients for every industrial division except mining and transportation and public utilities. For mining, distributions or allocations were mostly to general partners that were corporations and to limited partners that were partnerships. For transportation and public utilities corporate general partners and tax-exempt organization general partners predominated.

Even though the real estate industry group produced losses for its partners, general partners who were individuals received positive income of nearly $7.0 billion, up from $2.5 billion for 1991. Individual limited partners were still characterized by net losses. For 1992, these net losses amounted to $2.3 billion, a one-third increase over the $1.7 billion reported for individual limited partners for 1991.

Summary

Although both the number of partnerships and partners declined slightly for 1992, net income (less deficit) doubled to $42.9 billion, the largest increase in recent years (Table 5). This increase was the net result of an $8.4 billion increase in positive net income and a $13.4 billion decrease in the net deficit. Real estate operators and lessors of buildings, an industry group prominent in

"tax sheltering" activities of the early to mid-1980's, accounted for 40 percent of the $21.5 billion increase in total partnership net income (less deficit). The increase in the overall profits of partnerships for 1992 was mainly caused by increased real estate rental revenues, as well as by the decreased interest deductions associated with these revenues. In addition, the services division continued to dominate the statistics for partnership receipts, accounting for 30 percent of the total.

Most of the pre-tax reform tax shelter activity occurred through use of limited partnerships. Although the number of limited partnerships remained fairly constant, they accounted for 63 percent of the increase in net income (less deficit) for the year.

Sample Selection

Tax Year 1992 statistics are estimates based on a stratified probability sample of slightly over 29,000 returns selected from a population of approximately 1.5 million partnerships. Tax Year 1992 covers returns processed by the Internal Revenue Service during Calendar Year 1993. All partnerships engaged in business in, or having income from sources within, the United States were required to file a Form 1065, *U.S. Partnership Return of Income*, to report income or loss, deductions, tax credits and other tax-related items generated by the partnership. The statistics are only for active partnerships, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The sample was stratified into classes based on size of total assets, receipts, net income (or deficit) and industry. Returns were selected from these classes at various probabilities ranging from 0.12 percent to 100 percent, and were weighted to represent the total population. Approximately 2 percent of the returns selected for this sample were not included in the tabulations because they represented inactive partnerships or because multiple returns had been filed by the same partnership.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CV's) are used to measure this magnitude. Figure G presents the coefficients of variation for certain money amounts, for selected industrial groups. The smaller the coefficient of variation, the more reliable the estimate is judged to be [8].

Explanation of Selected Terms

Assets and Liabilities.-- Balance sheet information had to be provided, in general, only if the partnership had total

Figure G

Industrial Groups and Items, Tax Year 1992

Industrial group	Coefficients of variation: Total assets	Coefficients of variation: Salaries and wages deduction
	(1)	(2)
All industrial divisions	0.004	0.007
Agriculture, forestry, and fishing	0.041	0.091
Mining	0.020	0.073
Construction	0.045	0.074
Manufacturing	0.007	0.015
Transportation and public utilities	0.013	0.022
Wholesale and retail trade	0.017	0.023
Finance, insurance, and real estate:		
Real estate operators and lessors of buildings	0.009	0.104
Other finance, insurance, and real estate (except operators and lessors of buildings)	0.006	0.024
Services	0.010	0.010

Item	Coefficients of variation--continued
	(3)
Number of partnerships	0.005
Number of partners	0.024
Receipts	0.003
Portfolio interest income	0.015
Cost of sales and operations	0.005
Depreciation	0.007
Taxes paid deduction	0.007
Net income	0.007
Net deficit	0.010

receipts and total assets of $250,000 or more. No attempt was made to estimate the assets and liabilities of those not required to provide this information. Although efforts were made to overcome the effects of nonuniform reporting, especially by firms that used balance sheets of their own design instead of that provided on the return, certain anomalies were accepted, e.g., when a negative amount was reported for an asset or liability account.

Partners.-- Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership does not exceed their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of partners who are general partners. A limited partnership has at least one general partner and one or more limited partners.

Partnerships.-- A partnership is the relationship between two or more entities or persons which join to carry on a trade or business, with each partner contributing money, property, labor, or skill and each expecting to share in the profits and losses. Every partnership that

engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file even if its principal place of business is outside the United States or if all its members are nonresident aliens.

Partnership Net Income (Less Deficit).-- Through Tax Year 1986 partnership net income (less deficit) represents "ordinary income" (loss). Beginning with Tax Year 1987 (because of tax law changes and form revisions), a similar net income (less deficit) figure has been computed for Statistics of Income as the sum of: ordinary income or loss from trade or business, portfolio income distributed directly to partners (excluding net short-term and long-term capital gains and losses and other portfolio income), net income or loss from rental real estate activities, and net income or loss from other rental activities. The sum of these components is a comprehensive measure of overall partnership profits which enables comparisons to be made with amounts of net income (less deficit) reported for years prior to 1987. The profit status of partnerships is determined as the sum of the gains or losses from the four activities listed above. Partnerships with a breakeven between gains and losses are included with loss partnerships.

Receipts.-- Total receipts, for this article, is defined as the positive income (negative amounts or losses are not included) received by partnerships for the specific items listed below. For 1992, total receipts of partnerships consisted of: gross receipts or sales less returns and allowances, i.e., "business receipts" in the statistics; ordinary income from other partnerships and fiduciaries; net farm profit; net ordinary gain from sales of business property; other income from a trade or business; net income from rental real estate activities; net income from other rental activities; portfolio interest income; portfolio dividend income; portfolio royalty income; net short-term capital gain; net long-term capital gain; other portfolio income; net gain from sales or exchanges of property used in a trade or business (Internal Revenue Code section 1231); and other income except that from trade or business. Therefore, total receipts differs from the total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue in that certain income and deductions distributed or allocated directly to partners is excluded in the latter.

Notes and References

[1] For information about partnerships for other recent years, see Wheeler, Timothy D., "Partnership Returns, 1991," *Statistics of Income Bulletin*, Fall 1993, Volume 13, Number 2; Shekhter, Elaina, "Partnership Returns, 1990," *Statistics of Income Bulletin*, Summer 1992, Volume 12, Number 1; Petska, Tom, "Partnerships, Partners, and Tax Shelters after Tax Reform, 1987-1989," *Statistics of Income Bulletin*, Summer 1992, Volume 12, Number 1; and Zempel, Alan, "Partnership Returns, 1989," *Statistics of Income Bulletin*, Fall 1991, Volume 11, Number 2.

[2] U.S. Congress, Joint Committee on Taxation, *Tax Reform Proposals: Tax Shelters and Minimum Tax* (JCS-34-85), August 7, 1985, page 2.

[3] Nelson, Susan, "Taxes Paid by High-Income Taxpayers and the Growth of Partnerships, 1983," *Statistics of Income Bulletin*, Fall 1985, Volume 5, Number 2.

[4] Dworin, Lowell, "An Analysis of Partnership Activity, 1981-83," *Statistics of Income Bulletin*, Spring 1986, Volume 5, Number 4.

[5] U.S. Congress, Joint Committee on Taxation, *General Explanation of the Tax Reform Act of 1986* (H.R. 3838, 99th Congress; Public Law 99-514), May 4, 1987.

[6] Nelson, Susan, "Noncorporate Business Taxation: Before and After the Tax Reform Act of 1986," *OTA Paper 59*, Office of Tax Analysis, U.S. Department of the Treasury, May 1988.

[7] For further information about passive losses and the effects of the Tax Reform Act, see Petska, Tom, "Further Examinations of Tax Shelters in the Post-Reform World," *1991 Proceedings of the American Statistical Association, Section on Survey Research Methods*; Petska, Tom and Nelson, Susan, "Partnerships and Tax Shelters: An Analysis of the Impact of the 1986 Tax Reform," *1990 Proceedings of the American Statistical Association, Section on Survey Research Methods*; Nelson, Susan and Petska, Tom, "Partnerships, Passive Losses, and Tax Reform, 1981-1987," *Statistics of Income Bulletin*, Winter 1989-1990, Volume 9, Number 3.

[8] For details on the sample design, see McMahon, Paul, O'Conor, Karen V. and Collins, Richard, "Revising the Statistics of Income Partnership Sampling Plan," *1990 Proceedings of the American Statistical Association, Section on Survey Research Methods*;

McMahon, Paul, "Statistics of Income Partnership Studies: Sampling Plan Redesign II," *1991 Proceedings of the American Statistical Association, Section on Survey Research Methods*; or McMahon, Paul, "Statistics of Income Partnership Studies: Evaluation of the Revised Sampling Plan," *1993 Proceedings of the American Statistical Association, Section on Survey Research Methods*.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups

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

Income status, 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	1,484,752	124,564	104,481	42,608	1,341	12,391	532	19,066	4,211	15,812
Number of partners	15,734,691	504,317	364,180	141,688	3,664	89,967	2,525	48,641	10,709	37,947
Total assets	1,907,344,453	32,884,248	25,096,603	9,127,686	527,006	4,214,757	1,038,667	3,265,059	616,250	3,296,721
Income and deductions from a trade or business:										
Total income	551,549,871	12,031,587	6,250,580	1,901,066	463,720	799,396	475,174	625,943	260,461	595,483
Business receipts	514,827,003	8,931,648	3,293,199	638,398	278,580	453,233	443,205	351,656	179,559	90,518
Ordinary income from other partnerships and fiduciaries	7,150,284	65,699	32,535	28,344	–	3,279	801	100	–	–
Farm net profit	2,561,945	2,553,830	2,546,642	1,068,489	181,339	278,942	15,712	245,958	78,774	447,923
Net gain, noncapital assets	2,046,877	185,627	170,845	53,438	2,859	11,043	2,201	27,585	895	52,201
Other income (net)	24,963,762	294,784	207,359	112,397	943	52,899	13,255	643	1,232	4,840
Total deductions	513,276,112	10,547,361	5,015,669	1,094,556	289,865	771,482	460,088	562,954	284,563	461,962
Cost of sales and operations	248,626,073	5,554,170	2,270,519	349,075	234,432	226,390	367,898	282,914	162,507	22,126
Inventory, beginning of year	42,973,268	576,061	370,500	135,871	3,398	84,707	52,582	45,357	8,694	6,031
Purchases	150,034,393	3,665,404	1,603,264	279,798	51,248	132,520	377,937	245,555	76,606	22,179
Cost of labor	14,826,792	415,220	129,533	27,263	929	32,552	678	1,253	7,025	–
Additional inventory costs (section 263A)	2,613,430	23,415	5,213	187	–	206	4,328	–	–	–
Other costs	81,737,431	1,505,750	577,002	51,923	181,177	74,875	20,837	14,781	83,207	–
Less: Inventory, end of year	46,261,566	682,489	426,317	145,967	2,319	98,470	88,462	34,837	13,025	6,084
Salaries and wages	61,761,245	492,569	150,631	49,549	2,200	39,588	14,728	1,347	4,314	4,774
Less: Jobs credit	11,129	1,903	1,903	–	–	5	–	–	–	1,898
Guaranteed payments to partners	9,945,449	516,121	380,180	141,161	59	9,362	5,001	18,749	40,003	139,453
Rent paid	14,022,168	93,210	40,936	24,648	2,878	3,203	2,477	2,561	27	1,242
Interest paid	25,091,279	283,718	102,844	30,806	3,051	41,988	7,114	3,439	7,914	738
Taxes paid	10,307,970	140,112	45,956	16,318	234	17,045	1,585	1,139	1,075	637
Bad debts	2,857,503	28,179	11,928	1,761	163	6,936	628	–	1	180
Repairs	3,846,682	129,344	40,611	10,536	199	11,347	4,545	1,188	1,728	1,036
Depreciation	19,773,081	265,960	124,376	13,318	1,931	20,813	6,433	9,876	12,586	19,912
Depletion	317,556	3,658	128	55	–	–	–	9	–	64
Pension, profit sharing, annuity and bond purchase plans	1,383,748	8,425	1,772	800	48	511	208	1	13	–
Employee benefit plans	3,329,192	18,988	2,939	269	–	469	1,006	73	114	206
Net loss from other partnerships and fiduciaries	7,061,442	93,484	58,219	25,432	4,293	19,537	678	1,089	–	100
Farm net loss	1,348,342	1,301,107	1,223,244	298,891	31,420	234,837	16,552	203,126	39,777	224,323
Net loss, noncapital assets	589,459	19,422	13,478	701	–	17	9	1,052	3,400	7,653
Other deductions	103,026,051	1,600,796	549,810	131,237	8,956	139,443	31,226	36,391	11,105	41,417
Net income (less deficit) from trade or business	38,273,759	1,484,226	1,234,911	806,510	173,855	27,913	15,086	62,989	-24,102	133,520
Net income	81,877,970	3,347,593	2,699,069	1,168,339	209,537	316,336	32,240	270,469	51,345	374,348
Deficit	43,604,210	1,863,367	1,464,158	361,829	35,682	288,422	17,154	207,480	75,447	240,826
Portfolio income (less deficit) distributed directly to partners	32,062,494	686,549	533,921	182,511	11,269	93,482	15,107	126,441	4,671	71,694
Interest income	15,570,376	265,541	191,401	67,540	9,484	24,390	7,078	42,823	4,485	20,546
Dividend income	2,516,408	17,799	15,879	4,380	907	6,885	6	1,303	61	1,422
Royalty income	1,484,627	77,742	59,138	40,148	9	5,508	39	10,939	–	327
Net short-term capital gain (less loss)	2,162,063	6,287	6,088	2,317	10	-80	-10	-34	–	3,770
Net long-term capital gain (less loss)	9,497,899	309,836	252,071	65,551	317	55,633	7,994	66,328	125	45,629
Other portfolio income (net)	831,120	9,345	9,344	2,574	542	1,147	–	5,082	–	–
Real estate rental income (less deficit)	-16,942,212	187,664	174,743	102,358	1,584	18,954	1,655	24,843	360	16,392
Net income	22,151,863	213,107	198,130	112,193	2,353	20,347	1,826	25,196	360	17,834
Deficit	39,094,075	25,443	23,386	9,834	769	1,393	171	353	–	1,442
Net income (less deficit) from other rental activity	1,182,570	184,724	180,957	110,071	36,678	17,851	-466	1,920	475	302
Net income	2,582,159	195,429	187,616	115,734	36,678	17,965	–	1,920	475	580
Deficit	1,399,589	10,706	6,659	5,663	–	114	466	–	–	278
Total net income (less deficit)[1]	42,916,849	2,227,039	1,866,374	1,133,582	223,058	102,648	23,399	149,898	-18,722	172,510
Net income	121,834,358	3,950,949	3,213,679	1,462,199	255,693	371,072	35,478	335,578	53,601	394,851
Deficit	78,917,710	1,723,909	1,347,306	328,617	32,635	268,425	12,080	185,680	72,323	222,341

Footnotes at end of table.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups–Continued

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

Income status, 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 NET INCOME										
Number of partnerships	**856,015**	**81,254**	**67,901**	**29,713**	**1,257**	**9,436**	**497**	**9,916**	**2,091**	**10,183**
Number of partners	**9,045,114**	**370,463**	**253,442**	**103,548**	**3,453**	**76,024**	**2,429**	**24,652**	**5,302**	**22,510**
Total assets	**1,068,078,244**	**20,173,398**	**14,501,268**	**6,201,196**	**427,885**	**2,236,959**	**745,181**	**1,402,628**	**173,868**	**1,680,012**
Income and deductions from a trade or business:										
Total income	**417,834,465**	**9,899,867**	**5,303,705**	**1,763,331**	**431,241**	**596,571**	**448,367**	**537,650**	**110,313**	**500,360**
Business receipts	387,887,880	6,977,678	2,502,731	547,995	248,453	269,357	417,390	268,128	42,719	49,171
Ordinary income from other partnerships and fiduciaries	7,000,752	61,202	28,038	26,860	--	1,063	3	100	--	--
Farm net profit	2,474,275	2,466,968	2,459,780	1,032,544	181,339	278,813	15,712	245,487	66,778	410,209
Net gain, noncapital assets	1,829,368	139,429	128,697	49,138	601	729	2,009	23,583	815	40,637
Other income (net)	18,642,189	254,590	184,459	106,793	848	46,609	13,254	351	1	343
Total deductions	**337,022,307**	**6,608,618**	**2,651,317**	**615,477**	**223,506**	**288,981**	**417,981**	**276,779**	**58,968**	**128,426**
Cost of sales and operations	169,475,139	4,175,345	1,732,824	291,505	196,472	145,767	348,396	213,385	39,158	12,181
Inventory, beginning of year	21,645,866	404,141	277,140	120,881	3,398	55,116	51,865	21,566	460	4,074
Purchases	107,448,255	3,010,975	1,320,613	236,093	38,363	97,361	359,214	188,518	39,631	12,260
Cost of labor	10,397,593	280,216	90,668	27,263	929	14,940	678	--	135	--
Additional inventory costs (section 263A)	1,791,453	8,445	4,718	187	--	172	4,328	--	--	--
Other costs	53,243,829	935,233	373,168	43,251	156,101	47,848	20,774	12,594	--	--
Less: Inventory, end of year	26,193,119	504,988	344,807	136,169	2,319	69,669	88,462	20,098	1,068	4,153
Salaries and wages	47,536,299	323,450	96,813	42,789	1,956	12,699	12,753	1,188	962	3,554
Less: Jobs credit	8,687	1,903	1,903	--	--	5	--	--	--	1,898
Guaranteed payments to partners	7,319,059	313,059	201,692	81,629	59	7,826	5,001	5,052	17,187	73,298
Rent paid	10,903,231	66,333	30,398	17,877	2,878	1,204	1,777	2,506	27	1,242
Interest paid	11,641,888	172,795	57,722	27,880	2,200	15,255	6,304	1,944	154	738
Taxes paid	6,704,343	99,017	27,356	15,332	215	4,759	1,395	561	110	574
Bad debts	1,620,634	18,458	9,782	1,728	163	6,936	628	--	1	180
Repairs	2,386,079	84,542	23,650	8,489	199	3,154	3,929	809	126	533
Depreciation	9,369,523	129,030	47,148	11,861	1,313	7,673	6,433	2,970	238	3,022
Depletion	220,614	3,649	119	55	--	--	--	--	--	64
Pension, profit sharing, annuity and bond purchase plans	1,217,785	5,177	1,754	800	48	501	208	1	13	--
Employee benefit plans	2,400,803	16,954	2,456	269	--	122	1,006	73	--	206
Net loss from other partnerships and fiduciaries	426,363	22,682	22,429	1,892	4,293	15,477	678	--	--	--
Farm net loss	123,560	104,388	88,702	20,733	5,577	6,557	1,854	21,957	--	24,062
Net loss, noncapital assets	63,930	4,539	574	259	--	17	9	--	--	256
Other deductions	65,621,744	1,071,101	309,798	92,380	8,133	61,039	27,611	26,334	992	10,416
Net income (less deficit) from trade or business	**80,812,157**	**3,291,249**	**2,652,388**	**1,147,854**	**207,734**	**307,590**	**30,386**	**260,870**	**51,345**	**371,934**
Net income	81,703,259	3,347,593	2,699,069	1,168,339	209,537	316,336	32,240	270,469	51,345	374,346
Deficit	891,102	56,344	46,682	20,485	1,803	8,746	1,854	9,598	--	2,412
Portfolio income (less deficit) distributed directly to partners	**27,371,861**	**484,250**	**377,486**	**137,124**	**10,763**	**72,684**	**11,887**	**89,732**	**1,998**	**36,105**
Interest income	12,907,177	205,238	142,785	52,488	9,035	16,443	3,858	39,049	2,239	8,153
Dividend income	2,348,257	14,417	13,257	3,646	850	5,676	6	1,003	13	1,404
Royalty income	1,412,826	66,770	49,429	38,092	9	5,508	39	5,455	--	327
Net short-term capital gain (less loss)	1,822,893	4,383	4,161	657	10	-51	-10	--	--	3,745
Net long-term capital gain (less loss)	8,127,547	184,748	159,160	39,828	317	43,962	7,994	39,633	-254	22,475
Other portfolio income (net)	753,161	8,695	8,695	2,413	542	1,147	--	4,593	--	--
Real estate rental income (less deficit)	**21,113,214**	**171,267**	**161,563**	**101,972**	**845**	**16,751**	**1,655**	**22,688**	**4**	**13,101**
Net income	21,919,232	175,952	166,124	104,339	1,614	17,579	1,826	22,688	4	13,120
Deficit	806,018	4,685	4,562	2,367	769	827	171	--	--	20
Net income (less deficit) from other rental activity	**2,487,566**	**193,313**	**185,564**	**115,734**	**36,678**	**17,957**	**-466**	**1,920**	--	**-68**
Net income	2,522,964	194,200	186,450	115,734	36,678	17,962	--	1,920	--	209
Deficit	35,399	887	887	--	--	5	466	--	--	278
Total net income[1]	**121,834,358**	**3,950,949**	**3,213,679**	**1,462,199**	**255,693**	**371,072**	**35,478**	**335,578**	**53,601**	**394,851**

Footnotes at end of table.

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

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

Income status, item	Agriculture, forestry and fishing--Continued				Mining			Construction	
	Farms--Continued								
	Poultry and eggs	General livestock, including animal specialty	Other farms	Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships	862	4,288	3,371	20,083	36,399	31,819	4,580	59,412	22,873
Number of partners	2,455	16,140	10,444	140,137	1,388,608	1,343,866	44,742	157,934	73,787
Total assets	543,450	1,611,141	855,864	7,787,645	53,696,645	43,564,565	10,132,080	15,663,127	13,378,536
Income and deductions from a trade or business:									
Total income	484,398	308,783	336,156	5,781,008	18,523,102	12,937,909	5,585,193	26,297,731	18,334,490
Business receipts	441,323	236,020	180,707	5,638,449	16,706,468	11,581,157	5,125,311	25,945,769	18,057,356
Ordinary income from other partnerships and fiduciaries	--	11	--	33,164	556,704	532,495	24,209	37,135	36,235
Farm net profit	40,935	52,319	136,250	7,188	2,434	2,227	207	6	--
Net gain, noncapital assets	194	17,396	3,033	14,782	353,060	339,240	13,821	45,410	27,356
Other income (net)	1,947	3,037	16,166	87,424	904,436	482,791	421,645	269,410	213,543
Total deductions	441,257	425,506	223,434	5,531,692	18,229,872	12,848,251	5,381,622	24,500,940	17,574,165
Cost of sales and operations	377,851	160,341	86,986	3,283,651	8,552,331	4,588,767	3,963,564	19,908,508	15,365,998
Inventory, beginning of year	19,072	4,950	9,838	205,561	956,096	496,055	460,041	2,276,988	2,166,615
Purchases	230,669	139,440	47,313	2,062,141	3,547,091	2,869,144	677,948	6,387,458	4,126,823
Cost of labor	42,604	3,746	13,483	285,687	536,565	111,453	425,112	1,710,955	994,988
Additional inventory costs (section 263A)	--	460	31	18,202	59,774	31,400	28,374	44,088	40,400
Other costs	106,505	15,586	28,112	928,747	4,388,875	1,536,160	2,852,715	11,387,165	9,877,458
Less: Inventory, end of year	20,999	3,841	12,312	256,172	962,874	477,806	485,068	2,239,250	2,157,049
Salaries and wages	7,388	11,418	15,324	341,938	341,771	247,982	93,789	870,104	352,523
Less: Jobs credit	--	--	--	--	--	--	--	--	--
Guaranteed payments to partners	4,208	14,762	7,422	135,941	196,713	182,778	13,935	546,076	227,130
Rent paid	448	344	3,109	52,274	106,541	96,410	10,131	140,043	57,599
Interest paid	1,902	1,009	4,884	180,874	627,106	508,601	118,505	259,961	190,237
Taxes paid	839	3,162	3,920	94,156	668,593	545,271	123,322	201,116	78,644
Bad debts	72	1,598	590	16,251	16,178	13,521	2,657	21,543	14,133
Repairs	1,190	2,360	6,482	88,733	100,823	63,718	37,104	111,358	38,649
Depreciation	2,263	32,154	5,091	141,584	1,540,556	1,321,682	218,874	257,082	99,694
Depletion	--	--	--	3,529	219,884	27,602	192,283	3,147	2,556
Pension, profit sharing, annuity and bond purchase plans	183	8	--	6,653	11,484	6,515	4,969	14,371	5,621
Employee benefit plans	733	12	59	16,049	27,184	16,063	11,121	35,941	10,958
Net loss from other partnerships and fiduciaries	76	6,953	60	35,265	102,338	72,005	30,333	31,575	31,548
Farm net loss	13,316	116,399	44,603	77,862	3,113	3,113	--	49	49
Net loss, noncapital assets	--	644	3	5,945	11,975	10,491	1,485	21,609	19,683
Other deductions	30,789	74,344	44,902	1,050,986	5,703,282	5,143,732	559,551	2,078,456	1,079,142
Net income (less deficit) from trade or business	43,140	-116,723	112,722	249,315	293,229	89,658	203,571	1,796,790	760,325
Net income	58,605	62,425	155,427	648,524	4,667,737	3,970,649	697,089	2,518,262	1,347,683
Deficit	15,465	179,149	42,705	399,209	4,374,508	3,880,990	493,517	721,472	587,359
Portfolio income (less deficit) distributed directly to partners	1,053	7,565	20,126	152,629	641,018	521,535	119,483	142,092	117,024
Interest income	408	4,013	10,634	74,140	231,711	178,334	53,377	78,735	68,663
Dividend income	204	232	480	1,920	65,027	64,086	940	8,652	7,620
Royalty income	--	2,167	--	18,604	388,121	366,521	21,600	15,494	623
Net short-term capital gain (less loss)	7	-49	157	199	13,960	13,899	61	1,740	1,708
Net long-term capital gain (less loss)	435	1,202	8,856	57,765	-61,676	-105,181	43,505	29,733	30,734
Other portfolio income (net)	--	--	--	--	3,876	3,876	--	7,737	7,677
Real estate rental income (less deficit)	-8,428	10,844	6,181	12,920	9,976	9,741	235	-27,464	-27,505
Net income	512	11,254	6,257	14,978	18,490	18,108	382	29,206	23,134
Deficit	8,940	409	76	2,057	8,514	8,366	148	56,670	50,639
Net income (less deficit) from other rental activity	--	1,566	12,561	3,766	16,685	7,712	8,973	25,843	5,942
Net income	--	1,566	12,699	7,813	16,905	7,931	8,973	29,857	9,059
Deficit	--	--	138	4,047	220	220	--	4,015	3,118
Total net income (less deficit)[1]	35,323	-97,900	142,577	360,666	1,008,825	719,928	288,696	1,905,787	823,344
Net income	59,223	65,827	180,157	737,269	5,271,265	4,527,602	743,663	2,648,368	1,429,656
Deficit	23,899	163,727	37,580	376,604	4,262,640	3,807,674	454,966	742,581	606,313

Footnotes at end of table.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups–Continued

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

Income status, item	Agriculture, forestry and fishing–Continued				Mining			Construction	
	Farms–Continued								
	Poultry and eggs	General livestock, including animal specialty	Other farms	Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH NET INCOME									
Number of partnerships	360	1,716	2,732	13,354	23,218	21,404	1,814	41,977	14,743
Number of partners	936	5,800	8,787	117,021	1,111,213	1,088,678	22,535	97,217	33,682
Total assets	402,414	803,325	427,799	5,672,131	32,968,470	28,348,619	4,619,851	9,228,616	7,849,972
Income and deductions from a trade or business:									
Total income	398,285	229,029	288,558	4,596,162	15,401,234	11,612,750	3,788,484	20,772,868	14,013,372
Business receipts	356,170	167,004	136,344	4,474,946	13,925,236	10,316,165	3,609,071	20,563,155	13,861,989
Ordinary income from other partnerships and fiduciaries	–	11	–	33,164	536,729	514,064	22,665	30,125	29,225
Farm net profit	40,935	51,713	136,250	7,188	2,205	2,205	–	6	–
Net gain, noncapital assets	169	8,228	2,787	10,732	344,135	331,141	12,994	16,415	13,149
Other income (net)	1,011	2,073	13,176	70,131	592,929	449,175	143,754	162,968	109,009
Total deductions	340,030	166,669	134,499	3,957,300	10,779,407	7,679,930	3,099,477	18,264,928	12,674,944
Cost of sales and operations	295,281	129,203	61,477	2,442,521	6,161,713	3,757,586	2,404,127	15,138,397	11,340,273
Inventory, beginning of year	14,734	1,608	3,439	127,001	582,519	405,459	177,060	1,227,559	1,137,124
Purchases	183,024	127,780	38,371	1,690,362	2,744,938	2,363,025	381,913	5,077,939	3,094,383
Cost of labor	39,268	85	7,370	189,549	295,067	98,410	196,657	1,277,598	707,356
Additional inventory costs (section 263A)	–	–	31	3,727	53,559	26,496	27,064	33,812	30,124
Other costs	75,196	390	17,014	562,065	3,047,825	1,247,445	1,800,381	8,587,468	7,393,197
Less: Inventory, end of year	16,941	659	5,268	160,181	584,556	405,609	178,947	1,312,881	1,244,628
Salaries and wages	6,477	3,757	10,677	226,637	212,576	185,201	27,375	644,955	235,466
Less: Jobs credit	–	–	–	–	–	–	–	–	–
Guaranteed payments to partners	4,147	3,890	3,604	111,368	177,462	176,123	1,338	296,652	135,748
Rent paid	448	245	2,193	35,935	64,482	61,103	3,378	98,836	34,905
Interest paid	938	187	2,122	115,073	434,640	367,999	66,641	126,587	78,020
Taxes paid	716	527	3,168	71,660	366,226	287,948	78,278	145,631	47,629
Bad debts	72	57	17	8,675	5,140	2,947	2,193	6,000	1,454
Repairs	947	448	5,018	60,892	58,135	52,666	5,470	84,997	29,117
Depreciation	1,819	7,664	4,156	81,681	586,879	474,826	112,053	179,129	63,583
Depletion	–	–	–	3,529	187,349	27,602	159,747	3,147	2,556
Pension, profit sharing, annuity and bond purchase plans	183	–	–	3,423	10,918	6,515	4,403	3,737	2,020
Employee benefit plans	731	6	45	14,498	19,014	13,651	5,364	29,721	6,508
Net loss from other partnerships and fiduciaries	–	30	60	252	14,013	6,583	7,429	907	881
Farm net loss	–	12	7,950	15,686	3,113	3,113	–	–	–
Net loss, noncapital assets	–	30	3	3,965	4,462	3,478	984	2,045	119
Other deductions	28,271	20,614	34,007	761,304	2,473,266	2,252,589	220,697	1,504,188	696,464
Net income (less deficit) from trade or business	58,255	62,360	154,059	638,862	4,621,827	3,932,821	689,007	2,507,741	1,338,428
Net income	58,605	62,425	155,427	648,524	4,667,531	3,970,443	697,089	2,517,024	1,346,987
Deficit	350	65	1,368	9,662	45,704	37,622	8,082	9,283	8,559
Portfolio income (less deficit) distributed directly to partners	596	3,284	13,313	108,764	557,242	470,232	87,010	111,604	88,431
Interest income	331	2,459	8,729	62,453	178,649	152,444	26,205	60,503	50,957
Dividend income	204	168	287	1,160	58,476	57,537	939	8,533	7,517
Royalty income	–	–	–	17,341	381,521	360,954	20,567	15,065	623
Net short-term capital gain (less loss)	7	-49	-148	222	1,494	1,433	61	1,687	1,655
Net long-term capital gain (less loss)	55	706	4,445	25,589	-66,774	-106,012	39,238	18,083	18,008
Other portfolio income (net)	–	–	–	–	3,876	3,876	–	7,732	7,672
Real estate rental income (less deficit)	433	-408	4,521	9,705	12,579	12,264	315	22,359	18,583
Net income	433	–	4,521	9,828	16,199	15,875	324	27,260	21,208
Deficit	–	408	–	123	3,620	3,611	10	4,921	2,625
Net income (less deficit) from other rental activity	–	1,248	12,561	7,749	14,336	7,706	6,630	26,435	5,876
Net income	–	1,248	12,699	7,749	14,556	7,926	6,630	29,553	8,994
Deficit	–	–	138	–	220	220	–	3,118	3,118
Total net income[1]	59,223	65,827	180,157	737,269	5,271,265	4,527,602	743,663	2,648,368	1,429,656

Footnotes at end of table.

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

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

Income status, item	Construction--Continued						Manufacturing				
	Special trade contractors					Contractors not allocable					
	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified		Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH AND WITHOUT NET INCOME											
Number of partnerships	35,078	3,745	3,036	3,573	24,723	1,461	24,074	4,626	5,664	763	13,021
Number of partners	80,710	8,379	6,791	8,077	57,464	3,436	224,900	11,241	25,624	2,065	185,949
Total assets	2,062,562	211,056	68,424	121,693	1,661,389	222,029	74,239,667	3,869,096	6,703,298	3,336,454	60,330,819
Income and deductions from a trade or business:											
Total income	7,822,262	1,089,651	443,552	644,276	5,644,783	140,978	80,381,706	4,528,927	6,925,500	4,237,184	64,690,095
Business receipts	7,758,004	1,079,007	442,926	644,023	5,592,048	130,409	78,028,044	4,467,185	6,774,374	4,219,215	62,567,270
Ordinary income from other partnerships and fiduciaries	900	--	--	--	900	--	157,951	9,638	71,536	1,992	74,786
Farm net profit	6	--	--	--	6	--	--	--	--	--	--
Net gain, noncapital assets	13,844	8,190	448	51	5,154	4,211	46,955	10,615	659	3,588	32,092
Other income (net)	49,509	2,454	179	202	46,674	6,358	2,148,755	41,489	78,931	12,388	2,015,947
Total deductions	6,773,973	997,146	319,932	505,016	4,951,877	152,802	78,995,857	4,473,478	6,706,867	4,243,215	63,570,296
Cost of sales and operations	4,462,714	650,300	150,320	270,366	3,391,728	79,795	58,923,128	3,437,735	3,203,799	3,246,661	49,034,933
Inventory, beginning of year	103,701	14,450	1,197	943	87,110	6,672	8,713,235	303,821	241,871	1,393,998	6,773,545
Purchases	2,217,881	414,140	61,169	137,440	1,605,132	42,754	30,125,500	1,733,501	1,195,387	2,294,323	24,902,289
Cost of labor	694,274	30,890	44,250	34,282	584,852	21,692	4,475,234	458,940	462,590	362,112	3,191,592
Additional inventory costs (section 263A)	3,688	--	130	206	3,352	--	1,565,366	20,173	83,498	9,544	1,452,151
Other costs	1,500,829	207,503	44,156	97,888	1,151,282	8,878	22,607,861	1,234,669	1,436,477	374,112	19,562,603
Less: Inventory, end of year	82,001	16,683	583	393	64,342	200	9,496,808	313,368	216,025	1,187,427	7,779,988
Salaries and wages	512,558	74,393	41,917	72,326	323,923	5,024	3,679,619	161,915	871,587	318,064	2,328,053
Less: Jobs credit	--	--	--	--	--	--	206	20	16	--	169
Guaranteed payments to partners	301,873	67,573	29,229	43,784	161,287	17,074	234,389	38,319	44,427	20,801	130,842
Rent paid	80,605	10,161	1,814	4,492	64,138	1,839	912,830	23,390	156,522	35,341	697,577
Interest paid	59,303	8,378	1,912	2,069	46,944	10,421	1,752,057	175,430	191,037	55,300	1,330,291
Taxes paid	119,966	15,746	6,465	15,335	82,421	2,506	544,848	23,363	112,214	25,497	383,774
Bad debts	7,022	1,244	--	--	5,778	388	216,341	2,887	77,626	54,010	81,819
Repairs	71,824	7,433	3,815	2,492	58,084	885	838,925	53,001	36,758	18,486	730,679
Depreciation	151,360	18,458	11,553	7,746	113,603	6,028	2,060,100	85,351	262,144	46,376	1,666,229
Depletion	591	--	--	--	591	--	69,978	12,971	--	--	57,007
Pension, profit sharing, annuity and bond purchase plans	8,750	6,995	--	--	1,755	--	222,178	5,764	19,751	26,452	170,211
Employee benefit plans	24,983	1,986	1,540	5,615	15,842	--	534,820	11,595	101,690	37,579	383,955
Net loss from other partnerships and fiduciaries	26	--	--	--	26	--	106,277	8,358	6,888	--	91,030
Farm net loss	--	--	--	--	--	--	2,030	393	--	46	1,590
Net loss, noncapital assets	1,926	--	--	--	1,926	--	29,427	8,106	635	--	20,686
Other deductions	970,473	134,481	71,367	80,794	683,831	28,841	8,869,116	424,919	1,623,806	358,602	6,461,789
Net income (less deficit) from trade or business	1,048,289	92,505	123,621	139,257	692,906	-11,823	1,385,850	55,448	216,633	-6,031	1,119,799
Net income	1,157,936	107,498	123,621	146,590	780,227	12,643	5,466,065	292,911	704,883	190,924	4,277,347
Deficit	109,647	14,993	1	7,333	87,321	24,466	4,080,215	237,463	488,250	196,955	3,157,548
Portfolio income (less deficit) distributed directly to partners	24,757	827	189	383	23,357	311	477,074	18,652	74,052	33,268	351,102
Interest income	9,713	800	189	363	8,361	359	301,062	19,047	38,309	20,344	223,362
Dividend income	1,030	2	--	7	1,020	3	37,193	1,877	371	6,715	28,230
Royalty income	14,870	--	--	--	14,870	--	129,163	49	33,631	5,927	89,557
Net short-term capital gain (less loss)	33	--	--	--	33	--	-438	850	-86	453	-1,654
Net long-term capital gain (less loss)	-949	24	--	13	-987	-51	8,588	-3,170	1,828	-171	10,101
Other portfolio income (net)	61	--	--	--	61	--	1,507	--	--	--	1,507
Real estate rental income (less deficit)	-668	2,549	-198	-168	-2,852	709	8,247	379	222	129	7,517
Net income	5,363	2,549	--	--	2,814	709	10,153	990	227	137	8,800
Deficit	6,031	--	198	168	5,666	--	1,906	611	5	8	1,283
Net income (less deficit) from other rental activity	10,202	239	--	6,470	3,492	9,699	6,791	167	148	3,941	2,535
Net income	11,099	239	--	6,603	4,257	9,699	7,771	167	148	3,941	3,515
Deficit	897	--	--	132	765	--	980	--	--	--	980
Total net income (less deficit)[1]	1,083,496	96,096	123,612	145,930	717,858	-1,053	1,869,813	76,966	289,314	31,026	1,472,507
Net income	1,195,305	110,135	123,612	153,395	808,163	23,407	5,778,856	302,252	749,016	211,287	4,516,301
Deficit	111,808	14,039	--	7,465	90,305	24,460	3,909,043	225,286	459,702	180,262	3,043,794

Footnotes at end of table.

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

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

Income status, item	Construction--Continued						Manufacturing				
	Special trade contractors										
	Total	Plumbing, heating and air conditioning	Painting, paperhanging and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH NET INCOME											
Number of partnerships	26,812	3,010	3,036	3,171	17,595	421	13,665	3,409	2,178	751	7,326
Number of partners	62,287	6,505	6,791	7,071	41,920	1,248	70,119	8,500	6,196	2,058	53,365
Total assets	1,527,260	153,100	68,424	102,400	1,203,337	51,384	44,850,409	1,717,293	3,196,603	1,876,463	38,060,050
Income and deductions from a trade or business:											
Total income	6,664,483	926,684	443,552	574,323	4,719,923	94,813	56,848,007	2,973,695	4,833,444	2,671,136	46,369,732
Business receipts	6,612,830	924,701	442,926	574,252	4,670,952	88,335	54,935,359	2,925,079	4,723,920	2,657,177	44,629,183
Ordinary income from other partnerships and fiduciaries	900	--	--	--	900	--	153,408	9,460	71,536	1,992	70,421
Farm net profit	6	--	--	--	6	--	--	--	--	--	--
Net gain, noncapital assets	2,838	56	448	--	2,334	428	29,028	7,255	649	2,085	19,039
Other income (net)	47,908	1,928	179	71	45,730	6,051	1,730,211	31,901	37,339	9,882	1,651,088
Total deductions	5,507,813	819,758	319,932	427,733	3,940,390	82,171	51,409,140	2,683,361	4,145,642	2,482,767	42,097,370
Cost of sales and operations	3,745,422	578,252	150,320	224,503	2,792,347	52,702	39,957,591	1,985,233	1,936,309	1,898,724	34,137,325
Inventory, beginning of year	90,073	7,591	1,197	943	80,341	363	5,593,133	177,295	130,130	589,880	4,695,828
Purchases	1,960,302	343,959	61,169	122,490	1,432,684	23,253	19,997,742	1,065,568	790,359	1,270,781	16,871,033
Cost of labor	548,884	30,890	44,250	14,050	459,695	21,358	3,236,648	289,325	357,644	271,375	2,318,305
Additional inventory costs (section 263A)	3,688	--	130	206	3,352	--	1,215,994	13,814	19,952	8,729	1,173,500
Other costs	1,186,343	203,328	44,156	87,208	851,651	7,928	16,082,658	644,778	769,533	253,176	14,415,170
Less: Inventory, end of year	68,056	7,516	583	393	59,564	200	6,168,583	205,547	131,309	495,216	5,336,510
Salaries and wages	408,355	52,151	41,917	71,623	242,664	1,134	2,416,862	101,179	577,523	195,113	1,543,047
Less: Jobs credit	--	--	--	--	--	--	121	20	16	--	85
Guaranteed payments to partners	160,904	39,801	29,229	25,094	66,781	--	151,714	29,866	30,680	19,275	71,893
Rent paid	62,816	6,385	1,814	3,573	51,044	1,115	643,826	19,896	90,527	16,689	516,715
Interest paid	46,656	5,114	1,912	1,788	37,841	1,912	705,458	67,803	61,859	40,929	534,868
Taxes paid	95,760	9,557	6,465	14,616	65,123	2,042	368,725	17,383	80,067	20,564	250,711
Bad debts	4,157	1,178	--	--	2,979	388	123,577	1,564	56,346	2,436	63,231
Repairs	55,674	3,770	3,815	2,143	45,946	205	472,400	44,546	29,439	9,576	388,839
Depreciation	112,470	15,247	11,553	6,930	78,739	3,076	699,040	69,331	120,493	32,907	476,309
Depletion	591	--	--	--	591	--	17,327	12,971	--	--	4,355
Pension, profit sharing, annuity and bond purchase plans	1,717	8	--	--	1,709	--	163,831	2,771	12,941	16,625	131,494
Employee benefit plans	23,213	526	1,540	5,494	15,652	--	304,441	5,669	78,711	20,099	199,962
Net loss from other partnerships and fiduciaries	26	--	--	--	26	--	14,941	--	6,741	--	8,199
Farm net loss	--	--	--	--	--	--	1,247	90	--	46	1,110
Net loss, noncapital assets	1,926	--	--	--	1,926	--	12,508	1,198	464	--	10,846
Other deductions	788,127	107,769	71,367	71,968	537,023	19,597	5,355,773	323,882	1,063,558	209,783	3,758,551
Net income (less deficit) from trade or business	1,156,670	106,927	123,621	146,590	779,532	12,643	5,438,867	290,334	687,801	188,369	4,272,362
Net income	1,157,394	107,498	123,621	146,590	779,684	12,643	5,465,947	292,911	704,883	190,924	4,277,229
Deficit	724	571	1	--	152	--	27,081	2,577	17,081	2,555	4,867
Portfolio income (less deficit) distributed directly to partners	24,868	684	189	383	23,612	305	324,795	13,305	61,443	19,324	230,723
Interest income	9,193	657	189	362	7,985	353	183,751	9,642	30,206	7,438	136,464
Dividend income	1,013	2	--	7	1,004	3	24,737	1,874	27	6,697	16,139
Royalty income	14,441	--	--	--	14,441	--	119,189	49	30,621	4,908	83,611
Net short-term capital gain (less loss)	33	--	--	--	33	--	2,325	695	--	453	1,177
Net long-term capital gain (less loss)	126	24	--	13	89	-51	-5,283	1,045	588	-171	-6,745
Other portfolio income (net)	61	--	--	--	61	--	77	--	--	--	77
Real estate rental income (less deficit)	3,067	2,549	-198	-168	883	709	5,320	240	211	89	4,779
Net income	5,363	2,549	--	--	2,814	709	6,406	277	216	97	5,816
Deficit	2,296	--	198	168	1,931	--	1,086	37	5	8	1,037
Net income (less deficit) from other rental activity	10,860	--	--	6,603	4,257	9,699	6,916	113	148	3,785	2,868
Net income	10,860	--	--	6,603	4,257	9,699	6,916	113	148	3,785	2,868
Deficit	--	--	--	--	--	--	--	--	--	--	--
Total net income[1]	1,195,305	110,135	123,612	153,395	808,163	23,407	5,778,856	302,252	749,016	211,287	4,516,301

Footnotes at end of table.

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

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

Income status, item	Transportation and public utilities					Wholesale and retail trade				
		Transportation						Retail trade		
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, garden supply, and mobile dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships	23,535	16,703	9,954	6,749	6,832	162,472	17,670	141,064	5,123	1,690
Number of partners	527,350	143,626	24,464	119,162	383,723	425,381	52,154	364,832	12,918	4,475
Total assets	81,069,889	15,147,852	1,230,714	13,917,138	65,922,037	32,777,068	11,687,489	20,536,846	950,822	336,070
Income and deductions from a trade or business:										
Total income	43,812,958	10,668,644	2,741,615	7,927,029	33,144,313	108,955,700	45,279,354	62,857,481	3,414,535	1,515,135
Business receipts	42,080,927	10,199,511	2,695,751	7,503,760	31,881,416	107,869,925	44,944,466	62,109,660	3,391,087	1,498,400
Ordinary income from other partnerships and fiduciaries	557,399	277,717	--	277,717	279,683	74,731	5,432	69,295	36	--
Farm net profit	--	--	--	--	--	225	225	--	--	--
Net gain, noncapital assets	471,178	75,741	17,293	58,448	395,437	45,855	11,797	33,857	1,174	457
Other income (net)	703,454	115,676	28,571	87,105	587,778	964,964	317,434	644,668	22,238	16,279
Total deductions	43,127,060	9,465,907	2,570,514	6,895,392	33,661,154	106,639,289	44,383,757	61,441,375	3,301,289	1,505,511
Cost of sales and operations	12,161,885	4,795,097	825,309	3,969,788	7,366,788	81,077,008	39,421,563	41,143,717	2,529,713	1,135,102
Inventory, beginning of year	390,435	57,613	4,438	53,176	332,822	8,967,047	3,073,291	5,686,688	459,798	209,457
Purchases	5,933,500	2,928,389	326,338	2,602,052	3,005,111	76,523,201	38,042,112	38,085,837	2,401,993	1,122,997
Cost of labor	439,233	213,763	89,673	124,090	225,470	1,226,058	284,656	922,661	13,559	3,849
Additional inventory costs (section 263A)	16,962	365	--	365	16,597	325,771	172,918	152,543	31,820	8,963
Other costs	5,670,134	1,588,781	378,939	1,209,842	4,081,353	3,951,928	1,581,513	2,279,109	97,054	10,977
Less: Inventory, end of year	362,097	58,094	4,904	53,189	304,004	10,039,058	3,751,993	6,086,116	501,877	221,141
Salaries and wages	2,662,770	694,952	361,550	333,402	1,967,818	7,298,522	1,340,521	5,861,617	259,678	118,629
Less: Jobs credit	16	10	10	--	6	2,805	72	2,706	--	88
Guaranteed payments to partners	226,622	72,975	46,598	26,376	153,648	1,075,049	195,236	872,555	34,825	8,872
Rent paid	772,207	144,807	47,737	97,070	627,400	2,625,579	262,025	2,326,836	55,986	42,777
Interest paid	3,417,697	501,827	66,840	434,988	2,915,870	1,020,886	279,566	731,250	28,829	19,356
Taxes paid	781,078	208,852	81,217	127,635	572,226	1,305,259	170,768	1,121,178	36,839	21,035
Bad debts	530,454	12,548	3,169	9,379	517,906	313,105	78,305	233,164	7,836	1,289
Repairs	412,207	167,885	109,430	58,455	244,322	506,683	70,660	429,240	32,910	5,558
Depreciation	5,460,213	792,718	184,232	608,486	4,667,495	1,102,793	180,494	909,346	33,420	12,999
Depletion	9,336	286	286	--	9,050	7,009	5,843	1,080	--	--
Pension, profit sharing, annuity and bond purchase plans	46,653	21,092	9,990	11,102	25,561	69,883	22,379	47,055	4,110	1,243
Employee benefit plans	217,526	62,028	32,618	29,410	155,497	273,120	87,644	179,604	4,934	5,103
Net loss from other partnerships and fiduciaries	867,917	43,304	--	43,304	824,613	109,194	13,326	95,865	2,776	--
Farm net loss	775	775	109	666	--	1,747	936	811	--	--
Net loss, noncapital assets	13,826	4,119	2,049	2,070	9,708	18,995	1,757	17,221	--	222
Other deductions	15,545,910	1,942,653	799,390	1,143,263	13,603,257	9,837,261	2,252,805	7,473,542	269,433	133,412
Net income (less deficit) from trade or business	685,898	1,202,738	171,100	1,031,637	-516,840	2,316,411	895,597	1,416,106	113,247	9,625
Net income	6,274,277	1,734,911	258,665	1,476,245	4,539,366	4,585,724	1,412,909	3,126,411	158,011	47,769
Deficit	5,588,379	532,173	87,565	444,608	5,056,206	2,269,312	517,311	1,710,305	44,764	38,145
Portfolio income (less deficit) distributed directly to partners	449,301	51,563	13,929	37,634	397,738	39,962	84,685	-49,730	4,819	4,016
Interest income	252,558	44,323	7,589	36,734	208,235	151,297	47,570	98,453	3,795	1,903
Dividend income	4,418	2,358	1,882	475	2,060	16,838	9,333	7,266	935	84
Royalty income	393	118	118	--	275	7,980	161	7,819	10	--
Net short-term capital gain (less loss)	1,611	82	-51	134	1,528	-123,399	-1,891	-121,219	--	19
Net long-term capital gain (less loss)	189,941	4,478	4,391	87	185,463	-15,637	27,963	-43,581	79	2,009
Other portfolio income (net)	382	204	--	204	177	3,082	1,550	1,532	--	--
Real estate rental income (less deficit)	40,448	38,796	38,007	789	1,652	60,793	22,406	36,956	2,868	3,123
Net income	45,693	42,214	38,926	3,288	3,479	78,499	23,865	52,488	9,818	3,123
Deficit	5,245	3,418	918	2,500	1,827	17,706	1,458	15,531	6,950	--
Net income (less deficit) from other rental activity	69,503	74,117	5,247	68,870	-4,614	-3,410	2,466	-5,994	--	--
Net income	119,192	112,523	8,642	103,882	6,668	8,053	2,616	5,319	--	--
Deficit	49,689	38,407	3,395	35,012	11,283	11,463	150	11,313	--	--
Total net income (less deficit)[1]	1,053,598	1,362,653	223,944	1,138,710	-309,055	2,552,791	979,083	1,562,138	120,854	14,735
Net income	6,585,070	1,926,840	314,642	1,612,198	4,658,230	4,757,978	1,470,473	3,236,346	165,469	52,174
Deficit	5,531,472	564,187	90,699	473,488	4,967,285	2,205,187	491,390	1,674,207	44,615	37,439

Footnotes at end of table.

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

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

Income status, item	Transportation and public utilities					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 dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH NET INCOME										
Number of partnerships	11,864	9,869	7,403	2,466	1,994	86,045	10,228	74,864	2,866	1,010
Number of partners	256,967	121,062	17,305	103,757	135,904	225,863	27,176	196,507	7,502	3,014
Total assets	43,808,356	10,696,253	850,005	9,846,249	33,112,102	22,027,610	8,386,216	13,284,506	756,557	216,016
Income and deductions from a trade or business:										
Total income	30,443,240	7,854,400	2,307,927	5,546,473	22,588,840	79,123,717	31,955,439	46,602,890	2,844,965	735,247
Business receipts	29,058,970	7,450,237	2,267,154	5,183,083	21,608,732	78,343,112	31,728,212	46,051,396	2,823,008	727,254
Ordinary income from other partnerships and fiduciaries	540,769	274,440	--	274,440	266,329	64,997	5,043	59,954	36	--
Farm net profit	--	--	--	--	--	225	225	--	--	--
Net gain, noncapital assets	443,203	71,078	12,874	58,203	372,125	26,522	7,785	18,536	1,070	17
Other income (net)	400,298	58,645	27,899	30,746	341,654	688,861	214,173	473,004	20,852	7,976
Total deductions	24,183,775	6,121,783	2,049,844	4,071,939	18,061,992	74,549,152	30,545,937	43,482,721	2,686,989	687,770
Cost of sales and operations	7,190,378	3,159,516	753,599	2,405,917	4,030,862	57,653,571	27,001,826	30,288,855	2,134,042	532,790
Inventory, beginning of year	117,873	39,915	4,392	35,523	77,958	6,237,520	2,330,516	3,720,217	322,186	87,479
Purchases	3,534,916	1,809,810	298,927	1,510,884	1,725,106	54,884,205	26,397,275	28,217,965	2,056,473	540,906
Cost of labor	210,257	134,745	80,429	54,316	75,512	834,726	219,806	600,723	11,108	48
Additional inventory costs (section 263A)	13,993	363	--	363	13,630	249,401	140,400	108,691	28,275	1,121
Other costs	3,388,008	1,163,320	343,869	819,451	2,224,688	2,623,320	868,644	1,686,328	66,060	4,131
Less: Inventory, end of year	129,569	39,227	4,844	34,383	90,342	7,254,822	2,963,232	4,115,873	377,426	100,897
Salaries and wages	1,261,768	386,348	275,273	111,075	875,420	5,053,853	979,280	4,018,544	187,223	54,263
Less: Jobs credit	13	10	10	--	2	2,205	60	2,131	--	21
Guaranteed payments to partners	72,009	43,075	33,673	9,402	28,934	583,818	158,591	422,806	25,570	3,601
Rent paid	521,762	97,905	40,598	57,307	423,857	1,672,468	181,326	1,475,062	35,053	16,210
Interest paid	1,279,013	331,439	43,090	288,350	947,574	557,208	180,145	371,850	20,639	4,018
Taxes paid	505,643	166,828	66,424	100,404	338,815	873,961	127,861	738,579	24,811	8,261
Bad debts	420,872	6,271	1,851	4,419	414,601	233,116	37,967	193,843	5,148	575
Repairs	265,300	112,332	74,818	37,515	152,968	350,142	49,904	297,517	29,570	2,601
Depreciation	2,644,120	408,517	119,207	289,311	2,235,603	687,733	124,248	556,240	22,275	4,512
Depletion	286	286	286	--	--	4,339	4,243	67	--	--
Pension, profit sharing, annuity and bond purchase plans	34,130	18,766	9,900	8,866	15,364	53,168	20,192	32,833	3,900	1,124
Employee benefit plans	110,300	41,304	30,693	10,611	68,996	184,611	59,395	121,249	2,465	2,394
Net loss from other partnerships and fiduciaries	24,300	183	--	183	24,117	4,026	2,544	1,479	8	--
Farm net loss	729	729	109	621	--	1,196	912	284	--	--
Net loss, noncapital assets	6,737	2,144	1,355	789	4,594	4,706	532	4,156	--	156
Other deductions	9,846,441	1,346,148	598,980	747,168	8,500,293	6,633,441	1,617,032	4,961,487	196,283	57,284
Net income (less deficit) from trade or business	6,259,465	1,732,617	258,083	1,474,534	4,526,848	4,574,565	1,409,502	3,120,169	157,976	47,478
Net income	6,274,277	1,734,911	258,665	1,476,245	4,539,366	4,585,623	1,412,909	3,128,310	158,011	47,769
Deficit	14,812	2,293	582	1,711	12,519	11,058	3,407	6,142	35	292
Portfolio income (less deficit) distributed directly to partners	292,288	44,745	13,443	31,302	247,543	171,392	65,280	101,845	4,017	1,792
Interest income	162,087	37,875	7,104	30,771	124,212	110,668	34,546	71,389	3,540	1,688
Dividend income	3,257	2,098	1,882	216	1,159	5,770	2,014	3,717	388	84
Royalty income	118	118	118	--	--	1,687	161	1,526	10	--
Net short-term capital gain (less loss)	1,562	82	-51	134	1,479	-2,081	-1,934	142	--	19
Net long-term capital gain (less loss)	124,904	4,367	4,391	-23	120,537	52,264	28,943	23,339	79	--
Other portfolio income (net)	359	204	--	204	155	3,082	1,550	1,532	--	--
Real estate rental income (less deficit)	43,842	41,404	38,814	2,590	2,438	55,718	20,287	34,058	3,555	2,924
Net income	44,897	42,214	38,926	3,288	2,683	64,134	21,507	40,777	4,509	2,924
Deficit	1,055	810	112	698	245	8,416	1,219	6,720	953	--
Net income (less deficit) from other rental activity	115,941	112,523	8,642	103,882	3,418	6,487	2,414	3,954	--	--
Net income	115,962	112,523	8,642	103,882	3,438	6,672	2,564	3,990	--	--
Deficit	21	--	--	--	21	185	150	36	--	--
Total net income[1]	6,585,070	1,926,840	314,642	1,612,198	4,658,230	4,757,978	1,470,473	3,236,346	165,469	52,174

Footnotes at end of table.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups–Continued

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

Income status, item	Wholesale and retail trade–Continued									
	Retail trade–Continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishing stores	Eating places
	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)	(50)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships	**17,032**	**8,960**	**8,052**	**14,672**	**5,650**	**4,237**	**4,786**	**10,603**	**10,539**	**24,550**
Number of partners	**39,683**	**20,943**	**18,740**	**35,075**	**13,039**	**11,128**	**10,908**	**22,648**	**25,171**	**91,684**
Total assets	**1,699,547**	**1,049,299**	**650,248**	**3,835,561**	**2,020,905**	**918,591**	**896,064**	**851,642**	**1,372,951**	**5,001,399**
Income and deductions from a trade or business:										
Total income	**9,737,950**	**6,272,007**	**3,465,943**	**14,981,617**	**8,018,899**	**5,220,607**	**1,742,110**	**2,142,034**	**3,019,835**	**12,815,532**
Business receipts	9,665,580	6,218,182	3,447,398	14,825,080	7,904,671	5,190,203	1,730,207	2,115,789	2,995,660	12,639,925
Ordinary income from other partnerships and fiduciaries	182	–	182	4,764	4,434	330	–	13,498	20	34,175
Farm net profit	–	–	–	–	–	–	–	–	–	–
Net gain, noncapital assets	1,428	814	614	4,490	1,161	2,694	635	102	1,850	22,002
Other income (net)	70,761	53,012	17,749	147,282	108,633	27,380	11,269	12,645	22,305	119,430
Total deductions	**9,467,889**	**6,128,148**	**3,339,741**	**14,779,199**	**7,944,597**	**5,139,131**	**1,695,471**	**2,136,727**	**3,084,115**	**12,391,135**
Cost of sales and operations	7,261,792	4,939,413	2,322,379	12,620,631	6,901,985	4,443,099	1,275,547	1,434,314	1,862,036	5,027,324
Inventory, beginning of year	499,107	400,909	98,198	1,471,396	985,333	158,603	327,460	414,206	424,062	154,371
Purchases	7,116,792	4,890,851	2,225,941	12,346,212	6,781,697	4,349,009	1,215,506	1,324,277	1,472,081	4,143,268
Cost of labor	37,335	14,279	23,056	95,019	55,254	24,794	14,971	60,401	53,911	579,139
Additional inventory costs (section 263A)	14,865	13,216	1,650	34,859	22,514	8,373	3,972	6,346	5,967	27,698
Other costs	91,775	20,336	71,439	205,542	141,736	47,225	16,581	118,517	311,494	285,517
Less: Inventory, end of year	516,049	412,050	103,999	1,571,599	1,123,751	144,908	302,942	489,433	405,478	169,183
Salaries and wages	781,279	421,810	359,469	670,804	339,940	208,312	122,551	174,907	307,892	2,338,664
Less: Jobs credit	508	508	–	36	–	36	–	1	41	1,778
Guaranteed payments to partners	79,796	40,603	39,192	74,704	23,861	24,116	26,727	26,184	61,522	169,408
Rent paid	224,343	105,628	118,716	198,281	74,457	90,383	33,441	115,603	124,050	928,156
Interest paid	73,393	40,009	33,384	121,260	59,858	23,277	38,125	17,626	44,001	184,676
Taxes paid	139,240	81,992	57,249	157,024	61,916	70,357	24,750	31,689	47,673	432,951
Bad debts	3,840	2,357	1,483	29,378	15,515	8,143	5,720	4,930	12,473	8,955
Repairs	59,871	36,782	23,089	49,129	17,452	22,251	9,425	9,840	18,154	175,796
Depreciation	122,328	60,803	61,525	84,130	22,248	41,690	20,191	24,767	27,995	364,415
Depletion	–	–	–	–	–	–	–	–	–	–
Pension, profit sharing, annuity and bond purchase plans	4,626	3,775	851	3,875	1,929	1,794	152	964	10,082	1,516
Employee benefit plans	22,073	16,259	5,814	32,937	22,827	6,620	3,490	4,828	6,243	39,258
Net loss from other partnerships and fiduciaries	–	–	–	1,196	1,022	6	168	21,983	853	38,031
Farm net loss	–	–	–	229	–	56	174	–	405	177
Net loss, noncapital assets	36	36	–	2,939	2,828	51	60	264	499	11,127
Other deductions	695,779	379,189	316,589	732,720	398,758	199,011	134,951	268,829	560,277	2,672,459
Net income (less deficit) from trade or business	**270,061**	**143,858**	**126,202**	**202,417**	**74,302**	**61,476**	**46,639**	**5,306**	**-64,280**	**424,397**
Net income	368,054	194,416	173,638	342,027	143,422	119,637	78,968	151,477	165,359	828,544
Deficit	97,993	50,558	47,436	139,610	69,120	38,161	32,329	146,171	229,639	404,147
Portfolio income (less deficit) distributed directly to partners	**14,959**	**10,709**	**4,250**	**39,531**	**11,573**	**7,740**	**20,218**	**5,595**	**9,521**	**-165,838**
Interest income	5,693	2,679	3,015	34,906	11,333	5,077	18,496	3,610	8,198	18,818
Dividend income	739	519	220	178	14	150	14	268	426	600
Royalty income	933	–	933	3	3	–	–	561	5,732	287
Net short-term capital gain (less loss)	53	-14	67	20	33	-12	–	–	66	-121,341
Net long-term capital gain (less loss)	7,540	7,525	15	4,221	189	2,324	1,708	1,156	-4,905	-65,470
Other portfolio income (net)	–	–	–	202	1	202	–	–	4	1,268
Real estate rental income (less deficit)	**7,533**	**1,602**	**5,931**	**8,296**	**896**	**5,072**	**2,328**	**-1,435**	**-372**	**11,705**
Net income	9,194	2,523	6,671	8,495	970	5,137	2,388	343	1,405	12,268
Deficit	1,661	921	740	199	74	65	60	1,778	1,777	563
Net income (less deficit) from other rental activity	**653**	**236**	**417**	**3,226**	**1,522**	**480**	**1,225**	**17**	**-11,251**	**860**
Net income	653	236	417	3,289	1,562	501	1,225	17	–	860
Deficit	–	–	–	62	40	22	–	–	11,251	–
Total net income (less deficit)[1]	**285,613**	**148,894**	**136,718**	**249,229**	**88,071**	**92,456**	**68,702**	**8,326**	**-61,543**	**457,937**
Net income	381,703	198,959	182,744	381,825	154,886	127,749	99,190	154,800	167,844	852,407
Deficit	96,090	50,064	46,025	132,596	66,814	35,293	30,488	146,473	229,387	394,470

Footnotes at end of table.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups–Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Wholesale and retail trade–Continued									
	Retail trade–Continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishing stores	Eating places
	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)	(50)
PARTNERSHIPS WITH NET INCOME										
Number of partnerships	11,372	6,855	4,517	8,587	2,703	3,393	2,491	4,763	4,779	13,292
Number of partners	26,320	15,546	10,775	21,076	6,065	9,118	5,893	10,800	11,820	53,510
Total assets	1,223,842	765,356	458,487	2,914,512	1,467,445	710,729	736,338	563,043	689,011	2,884,138
Income and deductions from a trade or business:										
Total income	7,404,480	4,704,003	2,700,477	11,262,499	5,906,136	4,002,725	1,353,637	1,670,031	1,816,669	9,295,346
Business receipts	7,351,160	4,659,812	2,691,348	11,146,976	5,816,999	3,985,050	1,344,928	1,648,982	1,806,739	9,151,580
Ordinary income from other partnerships and fiduciaries	182	–	182	4,689	4,359	330	–	13,498	17	32,715
Farm net profit	–	–	–	–	–	–	–	–	–	–
Net gain, noncapital assets	312	137	175	3,975	787	2,560	628	42	1,849	8,974
Other income (net)	52,826	44,054	8,772	106,858	83,991	14,785	8,081	7,508	10,064	102,077
Total deductions	7,037,484	4,509,654	2,527,830	10,922,444	5,762,917	3,884,856	1,274,671	1,518,553	1,653,594	8,468,844
Cost of sales and operations	5,507,660	3,646,945	1,860,716	9,473,792	5,085,656	3,414,629	973,506	1,048,023	1,172,739	3,528,618
Inventory, beginning of year	345,125	282,367	62,758	988,556	640,013	126,376	222,167	292,347	256,592	101,792
Purchases	5,411,351	3,613,791	1,797,560	9,378,427	5,057,702	3,351,417	969,309	940,094	1,099,605	2,935,012
Cost of labor	21,992	9,332	12,660	63,222	31,863	22,270	9,289	40,428	43,025	379,962
Additional inventory costs (section 263A)	8,048	6,399	1,649	19,309	18,721	470	118	4,075	2,571	26,591
Other costs	81,938	19,556	62,383	139,953	98,531	29,498	11,923	102,081	62,663	191,140
Less: Inventory, end of year	372,666	296,372	76,294	1,128,779	774,077	115,402	239,300	331,002	291,717	112,375
Salaries and wages	557,929	308,381	249,549	483,191	244,872	145,681	92,638	119,257	144,626	1,587,977
Less: Jobs credit	498	498	–	36	–	36	–	1	41	1,330
Guaranteed payments to partners	51,833	29,514	22,319	44,139	16,657	9,109	18,373	21,878	27,672	108,408
Rent paid	154,290	77,761	76,529	129,855	45,210	57,619	27,026	75,355	58,668	611,600
Interest paid	46,356	27,424	18,932	73,323	36,455	16,859	20,009	10,292	14,957	109,517
Taxes paid	106,181	63,917	42,263	108,878	43,260	47,380	18,238	21,470	20,114	293,829
Bad debts	2,702	2,008	695	17,736	11,497	2,397	3,842	4,425	6,997	3,310
Repairs	40,963	26,198	14,765	36,073	14,308	15,672	6,094	7,870	7,735	122,102
Depreciation	74,054	39,600	34,453	53,413	15,288	25,937	12,187	18,748	15,177	212,660
Depletion	–	–	–	–	–	–	–	–	–	–
Pension, profit sharing, annuity and bond purchase plans	3,608	3,184	423	3,212	1,413	1,657	143	964	659	1,330
Employee benefit plans	10,411	7,243	3,168	24,459	16,536	5,461	2,462	3,695	3,362	26,835
Net loss from other partnerships and fiduciaries	–	–	–	1,196	1,022	6	168	98	2	108
Farm net loss	–	–	–	229	–	56	174	–	–	55
Net loss, noncapital assets	36	36	–	401	395	–	6	49	–	1,995
Other deductions	481,958	277,942	204,016	472,583	230,348	142,432	99,803	186,231	180,928	1,861,829
Net income (less deficit) from trade or business	366,996	194,349	172,647	340,055	143,219	117,869	78,967	151,477	165,075	826,503
Net income	368,052	194,414	173,638	342,016	143,411	119,637	78,968	151,477	165,359	828,456
Deficit	1,056	65	991	1,961	192	1,768	2	–	284	1,954
Portfolio income (less deficit) distributed directly to partners	14,414	10,583	3,830	34,244	9,534	5,719	18,991	4,359	2,978	17,523
Interest income	5,188	2,593	2,595	32,392	9,419	4,640	18,333	2,935	2,631	10,996
Dividend income	702	482	220	132	14	104	14	268	200	574
Royalty income	933	–	933	3	3	–	–	–	–	287
Net short-term capital gain (less loss)	53	-14	67	20	33	-12	–	–	66	19
Net long-term capital gain (less loss)	7,537	7,522	15	1,494	64	786	644	1,156	78	4,378
Other portfolio income (net)	–	–	–	202	1	202	–	–	4	1,268
Real estate rental income (less deficit)	7,382	1,451	5,931	6,965	682	4,455	1,828	103	-66	11,919
Net income	8,658	1,987	6,671	7,127	753	4,486	1,888	103	1,376	12,201
Deficit	1,277	537	740	162	71	31	60	–	1,442	282
Net income (less deficit) from other rental activity	501	84	417	2,076	1,548	480	48	17	–	860
Net income	501	84	417	2,112	1,562	501	48	17	–	860
Deficit	–	–	–	36	14	22	–	–	–	–
Total net income[1]	381,703	198,959	182,744	381,825	154,886	127,749	99,190	154,800	167,844	852,407

Footnotes at end of table.

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

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

Income status, item	Wholesale and retail trade--Continued				Finance, insurance and real estate					
	Retail trade--Continued			Wholesale and retail trade not allocable	Total	Finance				Insurance agents, brokers, and service
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships	**4,414**	**2,020**	**50,420**	**3,738**	**797,324**	**134,615**	**1,795**	**5,285**	**127,534**	**4,904**
Number of partners	**13,401**	**4,533**	**115,242**	**8,395**	**10,328,122**	**3,008,501**	**234,060**	**159,070**	**2,615,371**	**32,956**
Total assets	**152,845**	**253,523**	**6,082,486**	**552,734**	**1,438,303,304**	**546,543,926**	**19,356,229**	**170,132,775**	**357,054,922**	**5,033,597**
Income and deductions from a trade or business:										
Total income	**581,823**	**921,102**	**13,727,917**	**818,865**	**72,264,934**	**31,119,500**	**1,741,711**	**19,986,022**	**9,391,767**	**4,768,935**
Business receipts	566,611	908,868	13,502,661	815,799	53,530,668	18,755,051	1,185,278	14,201,473	3,368,299	3,148,320
Ordinary income from other partnerships and fiduciaries	--	--	16,620	3	4,897,164	3,931,012	3,505	1,819,904	2,107,603	1,113
Farm net profit	--	--	--	--	5,201	3,679	--	--	3,679	--
Net gain, noncapital assets	12	972	1,370	201	450,428	68,254	7,757	5,215	55,281	371
Other income (net)	15,199	11,262	207,267	2,862	13,381,473	8,361,505	545,170	3,959,430	3,856,904	1,619,130
Total deductions	**540,734**	**880,368**	**13,354,407**	**814,157**	**72,852,716**	**25,856,784**	**1,582,125**	**16,146,767**	**8,127,892**	**5,034,792**
Cost of sales and operations	183,909	723,290	8,365,605	511,728	29,881,251	5,353,995	310,772	4,367,828	675,395	764,427
Inventory, beginning of year	8,170	113,251	1,932,870	207,069	19,856,157	532,401	6,661	134,696	391,045	665
Purchases	171,263	705,922	7,281,014	395,251	10,936,713	4,399,862	64,421	4,063,046	272,395	33,539
Cost of labor	4,848	615	73,985	18,741	216,849	30,944	--	23,084	7,860	21,466
Additional inventory costs (section 263A)	--	626	21,399	310	479,413	3,038	--	1,808	1,230	--
Other costs	9,320	19,645	1,129,266	91,306	16,353,690	695,726	278,378	100,251	317,098	696,495
Less: Inventory, end of year	9,692	116,770	2,084,894	200,949	18,622,197	519,055	38,687	86,764	393,604	606
Salaries and wages	102,682	28,089	1,078,992	96,384	5,669,080	3,488,477	227,741	2,595,132	665,604	360,163
Less: Jobs credit	--	--	255	28	277	243	16	6	220	--
Guaranteed payments to partners	13,098	13,060	391,085	7,258	1,744,072	1,125,619	11,416	803,736	310,467	108,047
Rent paid	51,262	25,824	560,554	36,719	762,547	329,399	30,964	208,511	89,924	73,680
Interest paid	4,885	9,186	228,039	10,070	10,182,991	6,477,738	406,350	4,628,926	1,442,462	31,555
Taxes paid	29,708	17,335	207,685	13,313	1,166,044	286,249	13,943	174,231	98,075	44,070
Bad debts	132	526	163,805	1,636	859,136	278,846	135,356	4,453	139,037	4,903
Repairs	9,988	3,481	64,514	6,783	234,443	56,957	5,665	32,045	19,247	5,720
Depreciation	15,001	7,645	216,645	12,953	1,077,257	255,552	24,825	105,472	125,255	16,975
Depletion	--	--	1,080	86	3,176	--	--	--	--	--
Pension, profit sharing, annuity and bond purchase plans	--	63	20,575	449	133,655	116,724	3,941	97,273	15,510	4,681
Employee benefit plans	581	397	63,251	5,871	191,362	103,450	10,239	67,926	25,284	13,532
Net loss from other partnerships and fiduciaries	--	--	31,025	4	4,732,695	2,607,762	21,647	38,998	2,547,117	--
Farm net loss	--	--	--	--	31,637	2,655	--	--	2,655	--
Net loss, noncapital assets	--	--	2,134	17	395,632	23,680	9,171	450	14,059	57
Other deductions	129,489	51,473	1,959,672	110,914	15,788,015	5,349,922	370,111	3,021,790	1,958,022	3,606,982
Net income (less deficit) from trade or business	**41,089**	**40,734**	**373,510**	**4,708**	**-587,782**	**5,262,716**	**159,586**	**3,839,255**	**1,263,874**	**-265,857**
Net income	54,361	50,308	960,500	46,404	15,370,697	9,923,211	381,975	4,464,490	5,076,745	348,004
Deficit	13,272	9,575	586,990	41,696	15,958,479	4,660,495	222,389	625,235	3,812,871	613,862
Portfolio income (less deficit) distributed directly to partners	**204**	**3,761**	**33,702**	**5,007**	**27,796,916**	**20,119,267**	**353,432**	**1,273,968**	**18,491,867**	**162,384**
Interest income	204	266	21,060	5,274	13,311,463	8,212,757	255,854	291,937	7,664,966	104,235
Dividend income	--	--	4,036	39	2,246,406	2,064,376	3,080	110,414	1,950,881	2,054
Royalty income	--	--	292	--	571,973	409,412	157	469	408,786	--
Net short-term capital gain (less loss)	--	--	-37	-289	2,402,814	2,340,852	22,335	650,948	1,667,569	18,262
Net long-term capital gain (less loss)	--	3,495	8,293	-18	8,509,608	6,611,818	59,246	202,647	6,349,925	37,385
Other portfolio income (net)	--	--	58	--	754,652	480,052	12,761	17,552	449,740	448
Real estate rental income (less deficit)	**1,255**	**-801**	**4,785**	**1,430**	**-17,385,549**	**-1,736,880**	**2,742**	**-29,600**	**-1,710,022**	**-247**
Net income	1,255	--	6,587	2,146	21,290,776	598,889	20,333	188	578,368	10,380
Deficit	--	801	1,802	716	38,676,325	2,335,769	17,590	29,788	2,288,390	10,626
Net income (less deficit) from other rental activity	--	--	**500**	**118**	**336,981**	**75,107**	**4,263**	**-16**	**70,860**	**372**
Net income	--	--	500	118	444,992	87,108	4,265	1	82,843	372
Deficit	--	--	--	--	108,011	12,000	1	17	11,982	--
Total net income (less deficit)[1]	**42,547**	**40,199**	**404,241**	**11,570**	**-751,856**	**14,767,540**	**438,443**	**4,230,012**	**10,099,086**	**-158,995**
Net income	54,917	49,697	975,510	51,159	50,044,263	20,667,196	662,696	4,717,846	15,286,654	433,401
Deficit	12,370	9,499	571,269	39,589	50,796,119	5,899,656	224,253	487,834	5,187,569	592,396

Footnotes at end of table.

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

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

Income status, item	Wholesale and retail trade--Continued				Finance, insurance and real estate					
	Retail trade--Continued			Wholesale and retail trade not allocable	Total	Finance				Insurance agents, brokers, and service
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH NET INCOME										
Number of partnerships	3,738	1,314	23,143	954	426,635	90,417	1,199	2,528	86,690	3,553
Number of partners	9,635	2,896	49,934	2,180	5,578,577	2,266,418	211,371	114,546	1,940,501	13,865
Total assets	94,746	200,592	3,740,050	356,888	795,670,955	442,608,481	16,896,648	132,067,872	293,643,960	2,994,871
Income and deductions from a trade or business:										
Total income	381,447	615,067	10,575,138	565,388	52,248,755	28,621,687	1,566,602	18,707,325	8,347,760	2,886,699
Business receipts	367,591	608,133	10,419,972	563,503	37,274,223	17,588,671	1,123,042	13,689,432	2,776,198	2,321,493
Ordinary income from other partnerships and fiduciaries	--	--	8,816	--	4,820,099	3,897,604	3,505	1,813,794	2,080,304	1,113
Farm net profit	--	--	--	--	4,700	3,238	--	--	3,238	--
Net gain, noncapital assets	12	972	1,312	201	415,597	62,899	7,757	5,215	49,927	367
Other income (net)	13,844	5,962	145,038	1,684	9,734,136	7,069,275	432,298	3,198,884	3,438,094	563,725
Total deductions	327,086	584,759	9,615,199	520,494	37,670,769	19,020,783	1,191,178	14,282,423	3,547,181	2,542,152
Cost of sales and operations	125,926	480,675	6,284,589	362,890	16,104,958	4,835,416	306,535	4,070,597	458,284	170,155
Inventory, beginning of year	4,853	81,167	1,240,121	186,787	6,916,572	252,501	3,095	133,225	116,180	--
Purchases	123,245	462,171	5,270,679	268,965	7,897,037	4,146,608	64,421	3,923,162	159,025	28,338
Cost of labor	3,304	615	37,018	14,196	75,091	2,423	--	1,279	1,144	21,466
Additional inventory costs (section 263A)	--	626	18,075	310	151,723	1,961	--	1,808	153	--
Other costs	914	19,645	1,017,803	68,348	7,908,291	625,450	274,123	90,755	260,572	107,488
Less: Inventory, end of year	6,390	83,549	1,311,073	175,716	7,117,219	219,121	35,105	79,631	104,384	--
Salaries and wages	57,692	15,011	811,374	56,028	4,248,275	3,132,955	214,147	2,378,957	539,852	273,160
Less: Jobs credit	--	--	204	14	243	243	16	6	220	--
Guaranteed payments to partners	5,730	4,353	129,622	2,421	1,313,864	983,861	8,101	749,335	226,426	90,029
Rent paid	34,570	13,555	345,907	16,080	464,545	280,144	28,277	183,985	67,882	49,340
Interest paid	3,232	4,798	84,717	5,213	5,678,189	5,028,542	281,331	3,942,545	804,666	19,570
Taxes paid	18,958	9,308	126,768	7,522	506,287	233,091	12,983	161,995	58,113	29,484
Bad debts	84	181	152,685	1,306	352,618	50,213	16,111	1,176	32,925	4,727
Repairs	7,215	2,009	41,379	2,722	97,966	40,879	3,018	30,881	6,981	4,335
Depreciation	7,727	3,426	144,248	7,245	358,338	165,745	24,082	99,106	42,557	11,901
Depletion	--	--	67	30	3,150	--	--	--	--	--
Pension, profit sharing, annuity and bond purchase plans	--	63	17,972	143	127,086	114,886	3,941	95,932	15,013	3,856
Employee benefit plans	290	397	46,741	3,966	135,663	93,114	9,982	60,465	22,666	8,665
Net loss from other partnerships and fiduciaries	--	--	66	4	254,766	157,999	2,839	10,327	144,833	--
Farm net loss	--	--	--	--	10,725	1,400	--	--	1,400	--
Net loss, noncapital assets	--	--	1,518	17	6,259	765	278	312	175	16
Other deductions	65,661	30,982	1,427,747	54,923	8,008,324	3,902,015	279,570	2,496,816	1,125,630	1,676,914
Net income (less deficit) from trade or business	54,361	50,308	959,939	44,894	14,577,986	9,600,904	375,424	4,424,901	4,800,579	344,546
Net income	54,361	50,308	960,500	46,404	15,219,132	9,910,744	381,975	4,464,490	5,064,278	348,004
Deficit	--	--	561	1,510	641,146	309,840	6,551	39,589	263,700	3,458
Portfolio income (less deficit) distributed directly to partners	18	3,685	18,616	4,466	23,976,613	18,938,404	296,279	862,415	17,777,710	112,308
Interest income	18	190	11,811	4,734	11,251,893	7,751,245	248,213	246,747	7,256,285	78,261
Dividend income	--	--	1,370	39	2,120,349	1,958,525	2,982	57,689	1,897,854	2,054
Royalty income	--	--	292	--	566,474	408,982	157	469	408,356	--
Net short-term capital gain (less loss)	--	--	-37	-289	1,944,390	1,895,346	22,347	434,453	1,438,546	3,711
Net long-term capital gain (less loss)	--	3,495	5,122	-18	7,410,051	6,469,147	12,044	105,506	6,351,598	29,834
Other portfolio income (net)	--	--	58	--	683,456	455,158	12,535	17,552	425,071	448
Real estate rental income (less deficit)	539	-801	1,539	1,373	20,431,908	419,952	19,132	-29,496	430,316	9,719
Net income	539	--	3,341	1,851	21,160,405	567,532	20,172	188	547,172	10,380
Deficit	--	801	1,802	477	728,497	147,579	1,040	29,684	116,856	661
Net income (less deficit) from other rental activity	--	--	500	118	412,197	72,429	4,252	-16	68,193	372
Net income	--	--	500	118	425,026	73,703	4,252	1	69,451	372
Deficit	--	--	--	--	12,830	1,274	--	17	1,258	--
Total net income[1]	54,917	49,697	975,510	51,159	50,044,263	20,667,196	662,696	4,717,846	15,286,654	433,401

Footnotes at end of table.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups–Continued

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

Income status, item	Finance, insurance and real estate–Continued					Services			
	Real estate						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	Total	Motels, motor hotels, and tourist courts	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships	**657,805**	**533,713**	**45,698**	**13,757**	**64,638**	**252,517**	**23,448**	**11,453**	**11,996**
Number of partners	**7,286,665**	**6,342,808**	**423,708**	**62,815**	**457,335**	**2,166,644**	**319,967**	**91,757**	**228,210**
Total assets	**886,725,781**	**720,368,402**	**22,370,837**	**12,028,731**	**131,957,810**	**178,577,034**	**60,810,305**	**14,169,656**	**46,640,649**
Income and deductions from a trade or business:									
Total income	**36,376,499**	**7,848,213**	**519,486**	**3,688,257**	**24,320,543**	**169,126,689**	**29,268,197**	**6,164,521**	**23,103,675**
Business receipts	31,627,297	5,523,528	422,907	3,173,526	22,507,336	181,602,784	28,306,484	5,856,686	22,449,797
Ordinary income from other partnerships and fiduciaries	965,039	548,414	22,913	62,468	331,244	803,499	100,252	63,957	36,295
Farm net profit	1,522	1,462	60	–	–	249	–	–	–
Net gain, noncapital assets	381,803	282,499	3,480	31,856	63,968	448,363	59,446	9,690	49,757
Other income (net)	3,400,838	1,492,309	70,126	420,407	1,417,996	6,271,793	802,015	234,188	567,827
Total deductions	**41,961,140**	**9,402,467**	**691,553**	**3,705,822**	**28,161,298**	**158,259,614**	**32,482,485**	**6,245,214**	**26,237,271**
Cost of sales and operations	23,762,828	3,070,082	180,341	832,163	19,680,242	32,485,587	9,224,398	803,905	8,420,492
Inventory, beginning of year	19,323,091	1,444,711	126,809	407,054	17,344,517	1,236,054	297,157	25,207	271,950
Purchases	6,503,312	964,112	72,691	193,835	5,272,673	12,875,976	1,719,065	275,850	1,443,215
Cost of labor	164,439	45,882	332	43,990	74,235	5,806,679	1,646,535	200,396	1,446,139
Additional inventory costs (section 263A)	476,375	30,818	1,660	4,127	439,770	98,642	8,960	374	8,586
Other costs	14,961,469	2,151,183	55,147	550,293	12,204,846	15,851,639	5,816,155	317,758	5,498,397
Less: Inventory, end of year	18,102,536	1,661,746	76,297	367,136	15,997,357	3,855,416	292,544	25,574	266,970
Salaries and wages	1,820,440	548,333	34,178	669,124	568,804	40,738,260	3,841,961	1,011,079	2,830,882
Less: Jobs credit	34	34	–	–	–	5,923	1,876	414	1,462
Guaranteed payments to partners	510,405	187,722	7,549	113,060	202,074	5,403,540	107,119	40,214	66,905
Rent paid	359,468	75,267	31,526	149,262	103,412	8,604,557	470,841	101,711	369,130
Interest paid	3,673,698	1,129,715	105,131	174,609	2,264,243	7,546,547	4,532,058	1,112,388	3,419,669
Taxes paid	835,725	261,231	37,835	67,313	469,346	5,499,486	1,545,321	361,155	1,184,166
Bad debts	575,386	305,963	1,154	32,205	236,064	872,567	120,826	19,910	100,916
Repairs	171,765	72,651	19,428	15,523	64,164	1,512,680	533,557	157,225	376,332
Depreciation	804,729	370,861	99,956	74,105	259,806	8,008,825	2,991,250	629,876	2,361,374
Depletion	3,176	–	1,544	1,060	572	1,368	144	–	144
Pension, profit sharing, annuity and bond purchase plans	12,251	5,868	471	3,475	2,437	877,023	20,055	6,053	14,002
Employee benefit plans	74,381	20,432	1,232	30,738	21,978	2,030,198	303,710	63,319	240,391
Net loss from other partnerships and fiduciaries	2,124,933	1,156,458	38,443	128,983	801,048	1,017,962	510,133	55,021	455,113
Farm net loss	28,982	11,766	7,146	8,517	1,553	7,888	–	–	–
Net loss, noncapital assets	371,895	172,257	10,071	4,705	184,862	78,571	19,028	13,897	5,132
Other deductions	6,831,110	2,013,893	115,545	1,400,979	3,300,694	43,580,479	8,263,960	1,869,875	6,394,085
Net income (less deficit) from trade or business	**-5,584,641**	**-1,554,254**	**-172,067**	**-17,565**	**-3,840,755**	**30,867,075**	**-3,214,288**	**-80,693**	**-3,133,595**
Net income	5,099,482	1,917,732	103,743	544,212	2,533,796	39,612,634	1,098,333	495,961	602,373
Deficit	10,684,123	3,471,986	275,810	561,776	6,374,551	8,745,560	4,312,622	576,653	3,735,968
Portfolio income (less deficit) distributed directly to partners	**7,515,266**	**5,750,745**	**383,977**	**168,601**	**1,211,942**	**1,811,773**	**243,620**	**80,012**	**163,608**
Interest income	4,994,471	4,113,268	130,324	124,367	626,511	976,810	186,489	62,484	124,005
Dividend income	179,976	152,064	11,466	859	15,587	107,040	5,997	4,470	1,527
Royalty income	162,562	43,987	85,874	29,381	3,319	293,762	2	–	2
Net short-term capital gain (less loss)	43,700	21,670	381	-1,355	23,004	-140,615	-7,332	45	-7,377
Net long-term capital gain (less loss)	1,860,405	1,252,567	85,065	10,849	511,924	524,237	44,633	11,629	33,005
Other portfolio income (net)	274,152	167,189	70,867	4,499	31,597	50,539	13,831	1,384	12,447
Real estate rental income (less deficit)	**-15,648,423**	**-13,166,692**	**453,640**	**-193,666**	**-2,741,705**	**163,674**	**125,037**	**21,367**	**103,669**
Net income	20,681,506	19,309,693	756,679	121,364	493,770	465,941	278,815	36,292	242,522
Deficit	36,329,929	32,476,386	303,039	315,030	3,235,475	302,266	153,778	14,925	138,853
Net income (less deficit) from other rental activity	**261,501**	**111,045**	**138,254**	**8,858**	**3,345**	**545,454**	**21,281**	**3,237**	**18,043**
Net income	357,512	179,101	164,003	9,229	5,178	1,759,960	23,089	3,237	19,852
Deficit	96,010	68,056	25,749	371	1,833	1,214,506	1,809	–	1,809
Total net income (less deficit)[1]	**-15,360,402**	**-10,133,394**	**718,358**	**-43,265**	**-5,902,100**	**33,004,354**	**-2,861,653**	**12,250**	**-2,873,902**
Net income	28,943,666	23,665,525	1,272,909	758,111	3,247,121	42,748,195	1,465,658	578,683	886,975
Deficit	44,304,068	33,798,919	554,551	801,377	9,149,221	9,743,841	4,327,311	566,433	3,760,878

Footnotes at end of table.

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

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

Income status, item	Finance, insurance and real estate--Continued					Services			
	Real estate						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	Total	Motels, motor hotels, and tourist courts	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH NET INCOME									
Number of partnerships	332,665	272,421	28,289	7,798	24,156	168,782	10,218	4,851	5,367
Number of partners	3,298,294	2,788,418	319,715	38,773	151,388	1,327,139	78,457	36,383	42,074
Total assets	350,067,603	295,954,673	15,088,276	4,929,035	34,095,619	99,219,863	18,343,889	5,670,578	10,673,411
Income and deductions from a trade or business:									
Total income	20,740,369	4,483,389	298,468	2,368,363	13,590,150	152,886,551	11,508,291	3,039,390	8,468,901
Business receipts	17,364,058	2,615,584	206,208	2,023,347	12,518,920	146,724,119	11,025,887	2,890,884	8,135,004
Ordinary income from other partnerships and fiduciaries	921,382	517,303	22,899	62,107	319,074	793,423	99,528	63,957	35,571
Farm net profit	1,462	1,462	--	--	--	170	--	--	--
Net gain, noncapital assets	352,331	265,417	2,243	25,041	59,629	415,039	52,360	7,472	44,888
Other income (net)	2,101,135	1,083,624	67,118	257,868	692,526	5,053,801	330,516	77,078	253,438
Total deductions	16,107,834	2,918,616	215,862	1,838,049	11,135,307	113,481,074	10,434,162	2,547,099	7,887,063
Cost of sales and operations	11,099,386	1,218,361	62,493	451,598	9,366,934	23,045,326	4,342,695	367,194	3,975,501
Inventory, beginning of year	6,664,071	242,077	36,725	55,086	6,330,182	565,355	93,331	12,134	81,197
Purchases	3,722,093	523,341	19,340	100,285	3,079,126	10,268,708	526,237	141,555	384,682
Cost of labor	51,202	11,500	332	--	39,371	4,187,989	539,220	92,251	446,969
Additional inventory costs (section 263A)	149,762	2,668	163	275	146,657	64,525	934	285	648
Other costs	7,175,355	984,550	28,719	362,881	5,799,205	10,654,942	3,252,777	126,390	3,126,388
Less: Inventory, end of year	6,898,098	616,228	22,786	66,930	6,192,154	3,119,287	81,938	11,547	70,391
Salaries and wages	842,160	236,199	22,477	410,353	173,130	33,366,393	1,213,849	493,733	720,116
Less: Jobs credit	1	1	--	--	--	4,202	1,074	233	841
Guaranteed payments to partners	239,974	106,761	6,746	72,849	53,618	4,407,933	40,748	22,440	18,308
Rent paid	135,061	37,511	3,153	68,996	25,400	7,370,719	164,617	53,754	110,863
Interest paid	630,078	234,672	18,945	61,594	314,867	2,687,919	809,092	282,218	526,874
Taxes paid	243,712	72,137	10,326	41,648	119,601	3,837,428	480,785	164,213	316,572
Bad debts	297,677	219,021	246	7,792	70,618	460,855	14,572	3,750	10,822
Repairs	52,752	21,771	5,518	8,219	17,244	972,458	168,933	69,513	99,420
Depreciation	180,692	101,309	28,561	19,079	31,743	4,085,094	660,571	213,444	447,127
Depletion	3,150	--	1,518	1,060	572	1,368	144	--	144
Pension, profit sharing, annuity and bond purchase plans	8,344	3,639	471	2,890	1,343	819,662	7,014	1,697	5,317
Employee benefit plans	33,885	9,821	81	18,887	5,095	1,600,045	98,179	29,898	68,281
Net loss from other partnerships and fiduciaries	96,767	58,000	350	1,776	36,641	90,729	19,218	26	19,193
Farm net loss	9,325	2,339	6,631	--	356	2,162	--	--	--
Net loss, noncapital assets	5,477	2,401	--	78	2,998	22,674	406	137	269
Other deductions	2,229,394	594,676	48,346	671,229	915,144	30,714,512	2,414,413	845,316	1,569,096
Net income (less deficit) from trade or business	4,632,535	1,564,773	82,605	530,314	2,454,843	39,505,478	1,074,129	492,291	581,838
Net income	4,960,384	1,811,772	102,743	540,574	2,505,294	39,591,152	1,096,286	495,961	600,326
Deficit	327,848	246,999	20,138	10,261	50,451	85,674	22,157	3,670	18,488
Portfolio income (less deficit) distributed directly to partners	4,925,901	4,083,937	370,936	102,656	368,373	1,435,869	138,446	65,097	73,350
Interest income	3,424,387	2,903,391	114,862	76,386	329,747	753,188	104,367	49,000	55,367
Dividend income	159,770	135,595	10,655	770	12,750	99,481	5,804	4,458	1,345
Royalty income	157,492	42,049	85,874	29,370	199	262,002	--	--	--
Net short-term capital gain (less loss)	45,333	42,765	647	-726	2,646	-130,970	541	-12	552
Net long-term capital gain (less loss)	911,070	813,947	90,380	-5,354	12,096	406,285	15,586	10,562	5,025
Other portfolio income (net)	227,850	146,189	68,517	2,210	10,934	45,883	12,148	1,088	11,060
Real estate rental income (less deficit)	20,002,237	18,706,632	750,418	109,833	435,354	370,221	253,793	29,841	223,952
Net income	20,582,494	19,242,172	755,092	118,249	466,981	423,958	258,386	30,193	228,193
Deficit	580,257	535,540	4,673	8,417	31,626	53,737	4,593	352	4,241
Net income (less deficit) from other rental activity	339,396	166,896	159,977	9,229	3,293	1,711,941	15,417	2,004	13,413
Net income	350,951	177,947	160,465	9,229	3,310	1,730,080	15,417	2,004	13,413
Deficit	11,555	11,051	488	--	17	18,139	--	--	--
Total net income[1]	28,943,666	23,665,525	1,272,909	758,111	3,247,121	42,748,195	1,485,658	578,683	886,975

Footnotes at end of table.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups–Continued

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

Income status, item	Services--Continued											
	Personal services					Business services	Automotive repair and other services					
								Automotive repair services			Automobile parking and other services	Miscellaneous repair services
	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automotive repair shops	Other automotive repair		
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
PARTNERSHIPS WITH AND WITHOUT NET INCOME												
Number of partnerships	**20,987**	**4,615**	**4,532**	**1,007**	**10,832**	**47,803**	**19,697**	**15,294**	**9,877**	**5,417**	**4,403**	**9,793**
Number of partners	**44,788**	**9,689**	**9,174**	**2,014**	**23,910**	**875,630**	**45,435**	**32,232**	**21,045**	**11,186**	**13,203**	**20,859**
Total assets	**1,018,628**	**378,297**	**73,595**	**14,572**	**552,164**	**31,827,464**	**3,383,102**	**489,820**	**271,642**	**218,178**	**2,893,282**	**373,618**
Income and deductions from a trade or business:												
Total income	**2,425,031**	**833,124**	**413,307**	**152,121**	**1,026,478**	**15,907,403**	**4,852,726**	**2,694,532**	**1,743,588**	**950,945**	**2,158,194**	**821,756**
Business receipts	2,415,369	829,240	411,093	151,921	1,023,115	14,932,925	4,740,261	2,670,407	1,721,079	949,328	2,069,855	806,016
Ordinary income from other partnerships and fiduciaries	--	--	--	--	--	66,268	10,646	--	--	--	10,646	--
Farm net profit	--	--	--	--	--	1	--	--	--	--	--	170
Net gain, noncapital assets	3,379	3,193	--	185	--	179,205	74,247	9,162	9,013	149	65,085	407
Other income (net)	6,283	691	2,214	16	3,363	729,005	27,572	14,964	13,496	1,468	12,608	15,163
Total deductions	**2,170,060**	**783,696**	**359,799**	**141,841**	**884,725**	**14,108,517**	**4,441,562**	**2,367,276**	**1,514,936**	**852,339**	**2,074,286**	**751,679**
Cost of sales and operations	496,812	145,441	80,499	26,238	244,634	5,403,060	2,044,827	1,428,228	904,520	523,707	616,599	424,817
Inventory, beginning of year	16,790	1,680	4,351	373	10,387	146,424	197,147	106,291	46,203	60,089	90,856	79,593
Purchases	206,447	37,416	42,100	12,138	114,793	2,734,577	1,398,797	1,067,037	672,778	394,259	331,760	324,687
Cost of labor	101,346	28,340	26,661	14,082	32,263	1,044,383	281,471	221,490	153,233	68,257	59,980	31,504
Additional inventory costs (section 263A)	1,125	--	--	--	1,125	23,707	969	--	--	--	969	120
Other costs	174,585	80,194	11,289	--	83,103	1,437,619	373,949	137,695	79,967	57,728	236,254	32,520
Less: Inventory, end of year	17,507	2,189	3,902	354	11,061	184,619	208,184	104,286	47,661	56,625	103,898	43,607
Salaries and wages	425,030	152,174	98,070	34,749	140,036	2,249,227	529,724	214,280	132,015	82,265	315,444	82,815
Less: Jobs credit	--	--	--	--	--	277	--	--	--	--	--	--
Guaranteed payments to partners	109,215	19,002	24,905	26,035	39,273	286,002	87,859	63,684	35,695	27,989	24,175	35,794
Rent paid	208,028	93,220	45,439	12,939	56,430	427,127	322,596	124,093	90,689	33,404	198,503	24,657
Interest paid	58,180	31,143	6,308	697	20,031	278,973	180,973	32,773	21,091	11,682	148,200	10,626
Taxes paid	65,556	25,143	13,825	5,170	21,417	270,527	123,868	58,256	40,149	18,108	65,611	10,699
Bad debts	3,936	164	1,908	19	1,846	115,424	11,150	3,409	2,737	671	7,741	15,503
Repairs	37,786	22,610	3,479	294	11,404	88,137	30,410	13,787	7,324	6,463	16,623	4,457
Depreciation	104,034	64,973	10,903	1,101	27,057	592,909	415,797	47,388	30,480	16,908	368,409	14,360
Depletion	--	--	--	--	--	--	--	--	--	--	--	104
Pension, profit sharing, annuity and bond purchase plans	2,112	75	--	--	2,036	35,258	7,115	183	183	--	6,932	107
Employee benefit plans	4,344	1,065	70	--	3,209	130,114	39,223	5,459	4,430	1,029	33,764	7,300
Net loss from other partnerships and fiduciaries	--	--	--	--	--	20,582	--	--	--	--	--	--
Farm net loss	--	--	--	--	--	--	1,007	--	--	--	1,007	65
Net loss, noncapital assets	21	20	--	--	1	4,607	584	57	--	57	527	23
Other deductions	655,006	228,666	74,393	34,598	317,349	4,206,846	646,432	375,680	245,624	130,056	270,752	120,351
Net income (less deficit) from trade or business	**254,970**	**49,428**	**53,508**	**10,281**	**141,754**	**1,798,886**	**411,164**	**327,257**	**228,651**	**98,605**	**83,907**	**70,078**
Net income	337,306	77,285	62,159	16,328	181,534	2,534,181	515,721	376,690	256,558	120,132	139,031	100,757
Deficit	82,335	27,857	8,651	6,047	39,780	735,295	104,557	49,434	27,907	21,527	55,124	30,679
Portfolio income (less deficit) distributed directly to partners	**5,815**	**2,244**	**112**	**23**	**3,437**	**279,892**	**18,293**	**10,218**	**9,570**	**649**	**8,074**	**5,106**
Interest income	4,742	2,224	112	23	2,383	257,979	6,377	1,498	875	623	4,880	356
Dividend income	22	20	--	--	2	43,625	76	8	--	8	68	--
Royalty income	--	--	--	--	--	18,519	--	--	--	--	--	4,515
Net short-term capital gain (less loss)	--	--	--	--	--	-125,706	32	31	31	--	1	--
Net long-term capital gain (less loss)	1,051	--	--	--	1,051	85,161	10,635	8,664	8,664	--	1,971	--
Other portfolio income (net)	--	--	--	--	--	315	1,173	18	--	18	1,155	236
Real estate rental income (less deficit)	**10,203**	**2,540**	**5,863**	**823**	**977**	**10,082**	**14,256**	**8,194**	**8,112**	**82**	**6,062**	**-1,592**
Net income	10,849	2,723	5,863	823	1,440	75,034	16,251	9,346	8,291	1,054	6,905	--
Deficit	646	183	--	--	463	64,952	1,995	1,151	179	973	843	1,592
Net income (less deficit) from other rental activity	**773**	**--**	**--**	**--**	**773**	**431,109**	**10,609**	**2,877**	**2,877**	**--**	**7,732**	**444**
Net income	773	--	--	--	773	1,631,601	13,552	2,877	2,877	--	10,675	444
Deficit	--	--	--	--	--	1,200,491	2,943	--	--	--	2,943	--
Total net income (less deficit)[1]	**270,710**	**54,212**	**59,483**	**11,126**	**145,889**	**2,560,515**	**443,655**	**339,852**	**240,516**	**99,336**	**103,803**	**74,036**
Net income	347,648	78,845	67,060	16,328	185,414	4,412,887	549,584	389,656	268,421	121,235	159,928	103,421
Deficit	76,938	24,634	7,578	5,202	39,525	1,852,372	105,929	49,804	27,905	21,899	56,124	29,385

Footnotes at end of table.

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

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

Income status, item	Services--Continued											
	Personal services					Business services	Automotive repair and other services					
								Automotive repair services				
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automotive repair shops	Other automotive repair	Automobile parking and other services	Miscellaneous repair services
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
PARTNERSHIPS WITH NET INCOME												
Number of partnerships	13,617	2,331	3,048	408	7,831	33,924	10,467	8,003	4,653	3,350	2,464	6,035
Number of partners	29,442	4,894	6,204	816	17,527	554,722	23,319	16,872	9,938	6,934	6,447	12,292
Total assets	727,312	247,498	71,393	6,061	402,361	18,996,992	2,562,792	356,088	214,253	141,834	2,206,705	196,386
Income and deductions from a trade or business:												
Total income	1,770,071	608,408	292,706	78,033	790,924	13,593,196	3,970,866	2,183,940	1,445,188	738,753	1,786,925	545,710
Business receipts	1,761,053	604,794	290,535	78,033	787,691	12,735,565	3,865,231	2,160,010	1,422,726	737,283	1,705,221	544,224
Ordinary income from other partnerships and fiduciaries	--	--	--	--	--	65,936	9,270	--	--	--	9,270	--
Farm net profit	--	--	--	--	--	--	--	--	--	--	--	170
Net gain, noncapital assets	3,174	3,174	--	--	--	166,959	69,550	9,162	9,013	149	60,389	407
Other income (net)	5,843	439	2,172	--	3,232	624,736	26,814	14,769	13,449	1,321	12,045	909
Total deductions	1,436,182	534,286	230,801	61,705	609,390	11,081,157	3,455,670	1,807,776	1,188,630	619,146	1,647,894	446,201
Cost of sales and operations	264,012	62,898	62,242	1,413	137,459	4,627,692	1,674,118	1,177,105	771,581	405,524	497,013	253,309
Inventory, beginning of year	11,642	1,123	2,733	220	7,566	120,892	127,386	61,529	29,333	32,196	65,857	22,317
Purchases	125,924	31,621	28,885	1,398	64,020	2,393,282	1,112,289	856,752	552,340	304,412	255,538	191,632
Cost of labor	63,103	17,181	24,555	--	21,367	925,231	255,942	205,907	150,919	54,989	50,035	28,802
Additional inventory costs (section 263A)	556	--	--	--	556	21,967	969	--	--	--	969	120
Other costs	75,573	14,512	8,721	--	52,339	1,086,373	319,411	115,481	68,681	46,800	203,930	31,120
Less: Inventory, end of year	12,787	1,538	2,652	206	8,390	108,577	141,878	62,564	29,692	32,873	79,314	20,683
Salaries and wages	307,654	132,376	46,517	23,071	105,689	1,725,042	412,806	149,849	98,368	51,480	262,957	49,695
Less: Jobs credit	--	--	--	--	--	277	--	--	--	--	--	--
Guaranteed payments to partners	65,668	16,197	8,122	13,056	28,293	221,390	44,169	27,112	6,420	20,692	17,057	9,070
Rent paid	160,134	68,451	36,830	4,243	50,609	310,666	222,645	75,799	58,606	17,193	146,846	19,116
Interest paid	31,478	15,890	5,603	--	9,986	163,207	124,098	18,556	12,963	5,593	105,542	5,323
Taxes paid	48,957	20,849	9,671	2,574	15,864	208,779	94,712	44,090	31,813	12,277	50,622	8,465
Bad debts	1,778	157	10	19	1,593	41,543	5,554	911	431	481	4,643	919
Repairs	29,407	17,081	2,546	278	9,503	69,638	24,793	11,144	6,266	4,877	13,649	2,639
Depreciation	56,626	31,853	7,292	381	17,100	350,388	355,300	30,181	19,399	10,782	325,119	9,708
Depletion	--	--	--	--	--	--	--	--	--	--	--	104
Pension, profit sharing, annuity and bond purchase plans	1,285	75	--	--	1,209	29,125	7,103	183	183	--	6,920	107
Employee benefit plans	4,002	847	70	--	3,084	104,721	32,780	2,973	2,718	255	29,807	1,201
Net loss from other partnerships and fiduciaries	--	--	--	--	--	10,068	--	--	--	--	--	--
Farm net loss	--	--	--	--	--	--	1,007	--	--	--	1,007	65
Net loss, noncapital assets	21	20	--	--	1	2,105	12	--	--	--	12	1
Other deductions	465,159	167,590	51,899	16,671	228,999	3,217,071	456,573	269,874	179,881	89,993	186,699	86,480
Net income (less deficit) from trade or business	333,889	74,122	61,906	16,328	181,534	2,512,038	515,195	376,164	256,558	119,606	139,031	99,509
Net income	337,306	77,285	62,159	16,328	181,534	2,517,086	515,359	376,328	256,558	119,770	139,031	100,757
Deficit	3,416	3,163	253	--	--	5,048	164	164	--	164	--	1,248
Portfolio income (less deficit) distributed directly to partners	4,966	2,183	65	--	2,718	203,695	16,936	11,045	10,407	639	5,891	5,059
Interest income	3,915	2,183	65	--	1,667	203,764	5,477	1,486	873	613	3,991	309
Dividend income	--	--	--	--	--	38,789	76	8	--	8	68	--
Royalty income	--	--	--	--	--	17,900	--	--	--	--	--	4,515
Net short-term capital gain (less loss)	--	--	--	--	--	-123,892	32	31	31	--	1	--
Net long-term capital gain (less loss)	1,051	--	--	--	1,051	67,060	11,333	9,503	9,503	--	1,831	--
Other portfolio income (net)	--	--	--	--	--	72	18	18	--	18	--	236
Real estate rental income (less deficit)	9,070	2,540	5,090	--	1,440	47,704	15,265	9,102	8,112	990	6,163	-1,592
Net income	9,253	2,723	5,090	--	1,440	66,658	15,545	9,346	8,291	1,054	6,199	--
Deficit	183	183	--	--	--	18,954	280	243	179	64	36	1,592
Net income (less deficit) from other rental activity	773	--	--	--	773	1,592,619	13,552	2,877	2,877	--	10,675	444
Net income	773	--	--	--	773	1,610,369	13,552	2,877	2,877	--	10,675	444
Deficit	--	--	--	--	--	17,750	--	--	--	--	--	--
Total net income[1]	347,648	78,845	67,060	16,328	185,414	4,412,887	549,584	389,656	268,421	121,235	159,928	103,421

Footnotes at end of table.

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

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

Income status, item	Services--Continued												
	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Accounting, auditing and bookkeeping services			Management, consulting, and public relations service	Other services	Nature of business not allocable
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME													
Number of partnerships	**24,899**	**28,709**	**8,841**	**19,868**	**24,041**	**1,659**	**6,787**	**11,107**	**5,520**	**5,587**	**11,165**	**22,422**	**4,454**
Number of partners	**264,001**	**207,808**	**38,202**	**169,606**	**134,233**	**3,710**	**16,400**	**48,566**	**31,600**	**16,966**	**119,598**	**65,650**	**11,436**
Total assets	**37,547,517**	**18,458,568**	**1,786,050**	**16,672,518**	**10,607,536**	**39,586**	**945,196**	**3,969,632**	**3,078,401**	**891,231**	**5,293,052**	**4,302,829**	**133,471**
Income and deductions from a trade or business:													
Total income	**18,145,780**	**34,735,698**	**11,836,311**	**22,899,387**	**48,335,283**	**146,061**	**5,211,065**	**17,785,613**	**13,968,105**	**3,817,509**	**6,571,632**	**4,920,443**	**155,464**
Business receipts	17,148,394	32,496,088	10,132,441	22,363,647	47,173,310	146,041	5,144,052	17,622,031	13,845,259	3,776,772	6,030,487	4,641,327	130,771
Ordinary income from other partnerships and fiduciaries	44,568	219,424	52,174	167,250	33,769	--	15,114	7,895	7,895	--	261,195	44,370	--
Farm net profit	--	78	--	78	--	--	--	--	--	--	--	--	--
Net gain, noncapital assets	26,013	98,254	22,856	75,398	1,529	--	483	1,597	1,576	21	1,657	2,147	--
Other income (net)	926,808	1,921,855	1,628,841	293,014	1,126,674	20	51,416	154,090	113,375	40,716	278,293	232,599	24,693
Total deductions	**17,732,269**	**27,620,716**	**7,389,967**	**20,230,750**	**30,344,346**	**134,330**	**4,716,600**	**13,591,541**	**10,760,974**	**2,830,567**	**5,332,867**	**4,832,641**	**123,402**
Cost of sales and operations	5,112,983	2,532,694	284,703	2,247,991	390,237	--	2,170,109	170,694	146,701	23,993	1,970,483	2,544,473	82,204
Inventory, beginning of year	350,483	58,225	1,059	57,166	--	--	2,183	231	231	--	19,101	68,719	1,194
Purchases	3,357,750	629,210	44,212	584,998	7,603	--	88,305	11,095	941	10,154	412,963	1,985,477	39,549
Cost of labor	187,269	465,722	17,557	448,165	14,477	--	525,754	105,816	95,413	10,403	1,285,568	116,834	--
Additional inventory costs (section 263A)	47,071	2,544	27	2,517	--	--	768	--	--	--	--	13,377	--
Other costs	3,994,757	1,419,054	223,164	1,195,890	349,895	--	1,367,842	53,745	50,310	3,435	384,978	446,540	20,389
Less: Inventory, end of year	2,830,418	55,121	1,316	53,805	--	--	2,442	194	194	--	132,128	88,654	1,374
Salaries and wages	2,970,601	8,151,350	2,298,876	5,852,474	13,562,238	55,067	942,490	6,263,924	5,017,798	1,246,126	1,220,326	443,508	8,549
Less: Jobs credit	61	2,088	--	2,088	95	35	--	770	770	--	706	16	--
Guaranteed payments to partners	150,468	1,217,605	579,982	637,622	1,666,154	13,074	221,798	1,206,882	977,487	229,394	157,660	143,910	2,867
Rent paid	686,526	1,306,320	457,821	848,500	3,533,344	16,308	177,049	1,172,339	958,722	213,618	144,977	114,444	4,653
Interest paid	798,424	947,551	60,348	887,203	291,852	1,672	27,843	155,354	108,506	46,848	164,245	98,797	315
Taxes paid	466,493	849,345	170,956	678,389	1,304,652	7,435	120,120	573,666	465,640	108,026	115,129	46,675	1,435
Bad debts	50,059	421,830	19,215	402,615	76,906	--	7,783	10,259	9,116	1,142	23,447	15,444	--
Repairs	155,991	286,689	63,387	223,303	234,600	1,661	16,412	58,477	38,870	19,607	20,861	43,642	221
Depreciation	1,361,679	1,022,478	142,568	879,910	767,604	1,693	41,968	361,483	289,981	71,502	78,735	254,837	294
Depletion	--	502	502	--	17	--	--	601	601	--	--	--	--
Pension, profit sharing, annuity and bond purchase plans	37,772	133,021	86,120	46,901	409,233	--	31,707	144,493	128,932	15,561	46,900	9,251	76
Employee benefit plans	91,170	612,729	247,821	364,907	548,784	832	61,309	167,193	145,750	21,443	44,767	18,724	53
Net loss from other partnerships and fiduciaries	195,961	60,787	338	60,448	4,715	--	1,759	3,852	3,653	199	108,896	111,277	--
Farm net loss	--	--	--	--	--	--	--	1,090	1,090	--	--	5,724	--
Net loss, noncapital assets	12,100	3,210	989	2,220	7,436	--	13	1,260	1,256	3	5,484	24,805	--
Other deductions	5,642,102	10,076,694	2,976,340	7,100,354	7,546,669	36,625	896,241	3,300,746	2,467,640	833,105	1,231,663	957,144	22,735
Net income (less deficit) from trade or business	**413,512**	**7,114,982**	**4,446,344**	**2,668,637**	**17,990,937**	**11,732**	**494,465**	**4,194,072**	**3,207,131**	**986,942**	**1,238,764**	**87,801**	**32,062**
Net income	1,840,372	8,176,934	4,603,489	3,573,445	18,059,888	26,871	574,944	4,226,643	3,235,717	990,926	1,462,530	658,154	34,980
Deficit	1,426,861	1,061,952	157,145	904,808	68,951	15,139	80,479	32,571	28,586	3,985	223,766	570,353	2,918
Portfolio income (less deficit) distributed directly to partners	**494,015**	**367,054**	**101,455**	**265,600**	**148,473**	**16**	**10,792**	**31,960**	**23,638**	**8,322**	**76,831**	**129,906**	**17,809**
Interest income	136,897	113,984	15,822	98,162	97,043	16	8,142	29,677	17,631	12,046	78,350	56,757	1,200
Dividend income	5,435	3,552	451	3,101	17,213	--	1,885	1,853	1,461	392	24,487	2,895	13,236
Royalty income	238,584	--	--	--	325	--	--	420	420	--	6,827	24,571	--
Net short-term capital gain (less loss)	8,786	15,676	357	15,320	-10	--	48	76	75	1	-32,323	137	104
Net long-term capital gain (less loss)	102,598	233,401	84,628	148,773	4,687	--	708	-4,268	37	-4,305	-526	46,156	3,269
Other portfolio income (net)	1,715	440	197	243	29,215	--	9	4,201	4,012	189	15	-609	--
Real estate rental income (less deficit)	**18,373**	**-7,940**	**-3,402**	**-4,538**	**7,115**	**--**	**2,910**	**179**	**336**	**-157**	**-10,950**	**-3,997**	**--**
Net income	24,233	31,556	6,540	25,016	16,941	--	2,954	1,043	580	463	5,444	2,822	--
Deficit	5,861	39,496	9,942	29,554	9,826	--	44	864	244	620	16,394	6,819	--
Net income (less deficit) from other rental activity	**17,406**	**45,995**	**3,770**	**42,225**	**1,005**	**--**	**52**	**--**	**--**	**--**	**8**	**16,772**	**--**
Net income	18,853	53,761	3,792	49,969	1,005	--	52	--	--	--	57	16,772	--
Deficit	1,447	7,766	22	7,744	--	--	--	--	--	--	50	--	--
Total net income (less deficit)[1]	**831,922**	**7,271,013**	**4,463,182**	**2,807,831**	**18,142,852**	**11,748**	**507,462**	**4,230,402**	**3,230,992**	**999,411**	**1,337,501**	**184,189**	**46,498**
Net income	2,158,723	8,337,044	4,627,572	3,709,472	18,208,996	26,871	584,192	4,261,794	3,258,511	1,003,282	1,545,537	745,841	49,415
Deficit	1,326,802	1,066,031	164,391	901,641	66,144	15,123	76,729	31,391	27,520	3,872	208,036	561,651	2,917

Footnotes at end of table.

Table 1.–Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income and Total Net Income, by Selected Industrial Groups–Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Income status, item	Services--Continued												
	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Accounting, auditing and bookkeeping services			Management, consulting, and public relations service	Other services	Nature of business not allocable
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH NET INCOME													
Number of partnerships	**11,452**	**22,443**	**7,369**	**15,074**	**22,217**	**825**	**5,898**	**9,773**	**5,139**	**4,634**	**7,777**	**14,136**	**2,576**
Number of partners	**170,884**	**131,808**	**33,148**	**98,659**	**125,084**	**1,651**	**13,649**	**43,796**	**28,933**	**14,864**	**100,777**	**41,258**	**7,556**
Total assets	**27,119,449**	**11,525,623**	**1,385,094**	**10,140,529**	**10,521,046**	**2,249**	**699,897**	**3,850,632**	**3,002,367**	**848,265**	**3,944,827**	**2,728,670**	**130,567**
Income and deductions from a trade or business:													
Total income	**12,974,106**	**28,606,375**	**10,972,120**	**17,634,255**	**47,935,188**	**100,075**	**4,412,708**	**17,314,298**	**13,654,339**	**3,659,959**	**6,183,220**	**4,072,448**	**110,426**
Business receipts	12,383,939	26,457,589	9,271,139	17,186,450	46,773,687	100,075	4,346,164	17,151,899	13,532,444	3,619,455	5,681,266	3,897,538	86,031
Ordinary income from other partnerships and fiduciaries	42,473	214,090	52,098	161,992	33,769	--	14,908	7,895	7,895	--	261,184	44,370	--
Farm net profit	--	--	--	--	--	--	--	--	--	--	--	--	--
Net gain, noncapital assets	21,096	95,630	22,841	72,789	1,529	--	483	1,147	1,126	21	555	2,147	--
Other income (net)	526,598	1,839,066	1,626,041	213,024	1,126,202	--	51,154	153,357	112,874	40,482	240,214	128,393	24,396
Total deductions	**11,165,510**	**20,434,555**	**6,368,819**	**14,065,736**	**29,876,241**	**73,204**	**3,837,894**	**13,087,655**	**10,418,623**	**2,669,032**	**4,733,786**	**3,418,855**	**75,446**
Cost of sales and operations	3,554,752	2,061,313	262,434	1,798,879	363,252	--	1,676,850	142,640	126,262	16,378	1,888,658	2,196,037	47,861
Inventory, beginning of year	80,365	38,512	956	37,555	--	--	2,183	205	205	--	15,647	52,874	1,194
Purchases	3,009,306	549,279	40,777	508,501	7,603	--	88,031	7,041	941	6,100	406,693	1,851,392	31,796
Cost of labor	90,893	367,127	17,557	349,570	14,477	--	447,700	85,368	78,525	6,843	1,278,109	92,017	--
Additional inventory costs (section 263A)	25,061	1,196	27	1,169	--	--	768	--	--	--	--	12,954	--
Other costs	2,858,525	1,137,958	204,300	933,658	322,910	--	952,678	50,195	46,760	3,435	315,928	251,493	16,084
Less: Inventory, end of year	2,515,470	40,984	1,184	39,800	--	--	2,209	169	169	--	127,719	66,873	1,213
Salaries and wages	1,771,773	6,061,616	2,041,301	4,020,315	13,441,140	28,291	842,508	6,115,259	4,931,171	1,184,088	1,107,149	289,612	8,167
Less: Jobs credit	61	1,181	--	1,181	95	35	--	770	770	--	706	5	--
Guaranteed payments to partners	93,933	930,971	443,324	487,648	1,534,624	8,956	153,914	1,076,901	881,937	194,964	150,498	77,091	2,547
Rent paid	474,832	1,025,350	389,017	636,333	3,488,002	10,237	149,668	1,127,675	925,858	201,817	132,351	85,424	261
Interest paid	448,386	486,257	45,936	440,320	289,652	25	19,506	149,171	104,998	44,173	136,666	25,059	78
Taxes paid	273,499	623,378	149,646	473,732	1,296,226	4,048	108,757	558,016	455,502	102,513	104,104	27,701	1,424
Bad debts	30,217	264,212	9,016	255,196	76,523	--	7,778	9,793	8,650	1,142	1,233	6,734	--
Repairs	108,340	222,818	51,531	171,287	232,245	993	14,688	56,340	37,091	19,249	18,729	22,896	139
Depreciation	699,902	677,069	113,381	563,688	761,239	269	37,346	351,887	284,162	67,725	65,409	59,381	161
Depletion	--	502	502	--	17	--	--	601	601	--	--	--	--
Pension, profit sharing, annuity and bond purchase plans	30,280	117,742	78,410	39,332	407,395	--	31,118	141,478	127,390	14,089	40,349	6,664	76
Employee benefit plans	50,700	491,271	241,453	249,817	546,551	193	56,515	162,054	142,807	19,247	39,823	12,057	53
Net loss from other partnerships and fiduciaries	42,897	2,906	338	2,568	4,715	--	1,759	3,852	3,653	199	1,381	3,935	--
Farm net loss	--	--	--	--	--	--	--	1,090	1,090	--	--	--	--
Net loss, noncapital assets	4,272	1,813	989	824	7,436	--	13	1,260	1,256	3	5,323	11	--
Other deductions	3,581,789	7,468,519	2,541,540	4,926,979	7,427,318	20,228	737,474	3,190,408	2,386,964	803,444	1,042,820	606,260	14,679
Net income (less deficit) from trade or business	**1,808,596**	**8,171,820**	**4,603,301**	**3,568,519**	**18,058,946**	**26,871**	**574,814**	**4,226,643**	**3,235,717**	**990,926**	**1,449,433**	**653,593**	**34,980**
Net income	1,839,121	8,176,207	4,603,489	3,572,718	18,059,888	26,871	574,944	4,226,643	3,235,717	990,926	1,462,530	658,154	34,980
Deficit	30,525	4,387	188	4,199	941	--	130	--	--	--	13,097	4,561	--
Portfolio income (less deficit) distributed directly to partners	**405,069**	**263,577**	**100,764**	**162,813**	**146,480**	**--**	**9,901**	**35,612**	**22,545**	**13,067**	**49,588**	**156,539**	**17,808**
Interest income	95,217	85,044	14,968	70,076	95,077	--	7,255	27,877	16,565	11,312	71,433	53,453	1,200
Dividend income	5,192	3,190	270	2,920	17,213	--	1,882	1,853	1,461	392	24,289	1,193	13,236
Royalty income	213,183	--	--	--	298	--	--	420	420	--	1,325	24,361	--
Net short-term capital gain (less loss)	9,006	11,729	277	11,452	-10	--	48	76	75	1	-28,430	-72	104
Net long-term capital gain (less loss)	82,332	163,174	85,052	78,122	4,687	--	708	1,184	11	1,173	-19,044	78,213	3,269
Other portfolio income (net)	138	440	197	243	29,215	--	9	4,201	4,012	189	15	-609	--
Real estate rental income (less deficit)	**17,543**	**24,154**	**5,514**	**18,640**	**7,242**	**--**	**181**	**799**	**336**	**463**	**-1,015**	**-2,923**	**--**
Net income	18,014	29,702	6,540	23,162	16,941	--	225	1,043	580	463	5,370	2,822	--
Deficit	470	5,548	1,026	4,523	9,698	--	44	244	244	--	6,385	5,745	--
Net income (less deficit) from other rental activity	**18,853**	**52,397**	**3,323**	**49,074**	**1,005**	**--**	**52**	**--**	**--**	**--**	**57**	**16,772**	**--**
Net income	18,853	52,786	3,345	49,441	1,005	--	52	--	--	--	57	16,772	--
Deficit	--	389	22	367	--	--	--	--	--	--	--	--	--
Total net income[1]	**2,158,723**	**8,337,044**	**4,627,572**	**3,709,472**	**18,208,996**	**26,871**	**584,192**	**4,261,794**	**3,258,511**	**1,003,282**	**1,545,537**	**745,841**	**49,415**

[1]Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term capital gains or long-term capital gains or "other portfolio income"), net income (less deficit) from rental real estate, and net income (less deficit) from other rental acitivty.
NOTE: Detail may not add to totals because of rounding.

Table 2.--Balance Sheets, by Industrial Group

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

Income status, 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]	1,484,752	124,564	104,481	42,608	1,341	12,391	532	19,066	4,211	15,812
Number of partners	15,734,691	504,317	384,180	141,688	3,664	89,967	2,525	48,641	10,709	37,947
Partnerships reporting balance sheet data:										
Number of partnerships	975,330	58,745	47,591	19,620	453	7,823	528	6,234	812	6,844
Number of partners	13,492,850	333,737	215,752	74,152	1,108	78,377	2,504	18,082	2,929	18,745
Total assets [1]	1,907,344,453	32,884,248	25,096,603	9,127,686	527,008	4,214,757	1,038,667	3,265,059	616,250	3,296,721
Cash	67,798,312	1,558,470	1,200,000	492,850	41,646	288,659	15,691	86,412	36,115	116,734
Trade notes and accounts receivable	98,327,332	1,388,245	913,014	225,065	15,009	245,852	185,070	37,240	39,146	58,123
Less: Allowance for bad debts	2,019,847	10,172	1,998	516	617	258	50	20	--	196
Inventories	61,865,690	1,632,723	1,368,629	324,160	1,873	152,345	268,219	320,385	43,358	42,075
U.S. Government obligations	45,380,384	111,961	111,644	41,374	--	2,975	--	60,728	--	--
Tax-exempt securities	6,501,462	6,570	6,570	1,155	--	--	--	--	--	--
Other current assets	150,995,078	2,043,097	1,401,968	514,858	57,436	227,634	110,191	113,702	61,552	72,415
Mortgage and real estate loans	38,464,029	374,271	324,799	107,895	2,374	79,137	3,333	84,015	--	--
Other investments	327,952,162	1,692,608	1,502,798	654,187	43,873	317,163	19,083	162,853	3,018	124,536
Depreciable assets	1,109,597,775	20,706,895	17,559,911	5,049,842	444,315	3,062,122	696,172	1,517,224	463,915	4,143,909
Less: Accumulated depreciation	408,664,245	11,954,250	10,511,968	3,351,477	243,475	1,755,634	454,863	899,823	238,449	2,318,267
Depletable assets	26,374,352	1,751,895	39,946	12,592	--	16,044	--	5,790	--	--
Less: Accumulated depletion	7,964,561	129,632	5,637	2,454	--	398	--	2,159	--	--
Land	212,808,128	9,787,426	8,949,198	4,398,982	131,625	1,275,312	178,456	1,359,574	134,380	565,124
Intangible assets	83,293,245	189,450	141,814	44,074	1,995	62,780	57	2,147	3,018	4,306
Less: Accumulated amortization	33,512,503	68,981	47,969	6,836	694	30,215	4	502	249	2,176
Other assets	130,147,660	3,803,670	2,143,884	621,934	31,648	271,236	17,311	417,493	70,447	490,137
Total liabilities and capital [1]	1,907,344,453	32,884,248	25,096,603	9,127,686	527,008	4,214,757	1,038,667	3,265,059	616,250	3,296,721
Accounts payable	79,336,897	870,155	604,785	215,034	10,768	99,899	60,363	113,172	4,246	19,401
Mortgages, notes, bonds payable in less than 1 year	114,638,421	4,448,698	3,960,140	1,562,054	64,477	253,684	279,365	591,200	174,034	549,127
Other current liabilities	207,273,367	1,754,255	1,405,372	198,187	40,306	709,281	130,763	58,780	6,435	28,499
Nonrecourse loans	475,615,076	823,848	794,541	133,114	6,956	505,001	2,877	262	66,614	58,008
Mortgages, notes, bonds payable in 1 year or more	486,374,218	11,601,611	10,014,768	3,766,702	115,418	2,052,258	263,326	863,090	188,618	1,993,541
Other liabilities	144,974,951	1,116,326	764,536	219,638	38,713	211,634	6,433	34,971	18,915	98,183
Partners' capital accounts	399,131,522	12,269,356	7,552,461	3,032,956	250,370	383,001	295,539	1,603,584	157,388	549,962
PARTNERSHIPS WITH NET INCOME										
Number of partnerships [1]	856,015	81,254	67,901	29,713	1,257	9,436	497	9,916	2,091	10,183
Number of partners	9,045,114	370,463	253,442	103,548	3,453	76,024	2,429	24,652	5,302	22,510
Partnerships reporting balance sheet data:										
Number of partnerships	583,543	37,074	29,536	13,704	369	5,672	493	3,289	481	3,397
Number of partners	7,985,137	253,722	152,169	54,731	897	66,044	2,408	10,139	2,083	8,324
Total assets [1]	1,068,078,244	20,173,398	14,501,268	6,201,196	427,885	2,236,959	745,181	1,402,628	173,868	1,680,012
Cash	47,299,276	1,121,515	864,890	391,764	41,023	192,016	16,851	24,548	21,890	86,766
Trade notes and accounts receivable	69,975,725	931,260	569,970	163,085	7,128	166,436	92,240	4,577	21,721	45,405
Less: Allowance for bad debts	1,493,376	9,359	1,320	516	--	258	50	--	--	196
Inventories	33,185,171	1,007,921	849,528	296,485	425	90,905	155,237	137,312	1,720	40,052
U.S. Government obligations	37,926,710	107,179	107,179	39,883	--	--	--	60,728	--	--
Tax-exempt securities	4,457,122	6,257	6,257	842	--	--	--	--	--	--
Other current assets	106,322,229	1,460,975	955,717	353,947	49,365	131,544	76,830	97,803	1,610	21,330
Mortgage and real estate loans	29,810,236	255,738	215,910	15,363	--	77,503	3,333	63,073	--	--
Other investments	283,949,610	1,078,179	958,332	474,538	43,645	207,203	12,749	56,159	31	49,294
Depreciable assets	463,227,667	12,006,595	10,332,916	3,750,534	315,145	1,383,995	585,970	646,930	231,557	2,315,617
Less: Accumulated depreciation	196,310,820	7,486,541	6,561,730	2,597,863	163,823	878,007	372,490	414,877	156,911	1,341,541
Depletable assets	19,311,244	1,663,683	25,757	10,612	--	10,519	--	4,626	--	--
Less: Accumulated depletion	6,680,813	110,751	3,288	1,129	--	--	--	2,159	--	--
Land	87,749,205	5,244,937	4,775,914	2,790,190	103,561	699,026	160,835	371,884	49,445	287,892
Intangible assets	35,673,066	112,161	84,439	32,387	1,741	40,125	57	918	--	535
Less: Accumulated amortization	13,941,383	40,289	27,650	5,111	521	21,287	4	224	--	238
Other assets	67,617,376	2,823,939	1,348,446	486,185	30,195	137,239	13,622	351,329	2,804	175,095
Total liabilities and capital [1]	1,068,078,244	20,173,398	14,501,268	6,201,196	427,885	2,236,959	745,181	1,402,628	173,868	1,680,012
Accounts payable	51,880,012	385,359	238,085	58,922	1,077	60,135	34,145	3,285	1,432	8,662
Mortgages, notes, bonds payable in less than 1 year	68,342,808	2,362,486	2,151,501	928,070	43,517	153,220	157,130	232,824	18,058	210,386
Other current liabilities	109,649,088	782,668	609,979	89,960	38,100	283,604	11,169	15,799	126	16,986
Nonrecourse loans	127,248,453	170,432	170,021	83,586	6,956	18,996	2,877	--	--	57,606
Mortgages, notes, bonds payable in 1 year or more	190,861,782	5,745,980	5,049,707	2,165,892	74,462	981,817	256,111	449,217	56,424	801,028
Other liabilities	66,078,427	694,226	400,334	122,001	37,328	92,834	2,164	29,042	11,394	16,695
Partners' capital accounts	454,017,675	10,032,247	5,881,641	2,752,764	226,445	646,352	281,585	672,461	86,433	568,649

Footnote at end of table.

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Agriculture, forestry, and fishing--Continued				Mining			Construction	
	Farms--Continued								
	Poultry and eggs	General livestock, including animal specialty	Other farms	Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships [1]	862	4,288	3,371	20,083	36,399	31,819	4,580	59,412	22,873
Number of partners	2,455	16,140	10,444	140,137	1,388,608	1,343,866	44,742	157,934	73,787
Partnerships reporting balance sheet data:									
Number of partnerships	854	3,540	882	11,154	23,251	20,424	2,827	29,353	11,596
Number of partners	2,438	14,577	2,840	117,984	1,180,355	1,152,748	27,808	91,271	48,827
Total assets [1]	543,450	1,611,141	855,864	7,787,645	53,696,645	43,564,565	10,132,080	15,663,127	13,378,536
Cash	14,082	61,438	46,374	358,470	1,718,099	1,415,491	302,608	1,474,247	1,151,811
Trade notes and accounts receivable	37,532	39,199	30,777	475,232	3,276,255	2,545,808	730,447	3,075,099	2,670,106
Less: Allowance for bad debts	300	–	42	8,173	15,119	9,246	5,873	1,341	1,072
Inventories	22,668	121,734	71,813	264,094	1,064,244	434,551	629,692	2,583,886	2,512,763
U.S. Government obligations	–	2,140	4,428	317	235,982	235,138	844	83,860	82,836
Tax-exempt securities	3,343	1,871	201	–	64,653	53,000	11,652	21,550	18,295
Other current assets	32,854	153,314	58,012	641,129	1,731,922	1,360,459	371,463	2,501,127	2,239,558
Mortgage and real estate loans	24,246	28,507	52,305	49,471	117,632	116,354	1,278	67,442	66,215
Other investments	11,184	47,202	119,697	189,809	6,680,895	5,817,686	863,210	623,374	557,233
Depreciable assets	645,617	1,141,896	394,899	3,146,984	36,349,210	27,691,811	8,657,399	4,402,501	2,916,253
Less: Accumulated depreciation	420,251	631,336	198,393	1,442,282	20,878,028	17,060,066	3,817,962	2,051,821	1,113,554
Depletable assets	1,024	965	3,531	1,711,949	20,485,460	19,421,651	1,063,809	14,655	7,968
Less: Accumulated depletion	–	–	627	123,994	6,998,691	6,835,713	162,979	9,159	6,340
Land	61,838	633,454	210,452	838,228	1,029,255	648,231	381,025	1,468,095	1,025,552
Intangible assets	5,195	1,825	16,616	47,636	4,193,899	3,857,677	336,222	200,286	188,817
Less: Accumulated amortization	31	677	6,585	21,012	2,356,585	2,264,331	92,254	117,123	115,064
Other assets	104,448	66,823	52,405	1,659,786	6,997,562	6,136,063	861,500	1,326,450	1,177,159
Total liabilities and capital [1]	543,450	1,611,141	855,864	7,787,645	53,696,645	43,564,565	10,132,080	15,663,127	13,378,536
Accounts payable	65,378	11,586	4,938	265,369	2,374,335	1,942,507	431,828	2,185,676	1,965,621
Mortgages, notes, bonds payable in less than 1 year	123,868	297,558	64,772	488,558	908,963	563,241	345,722	2,175,419	1,995,011
Other current liabilities	4,420	110,325	118,377	348,883	1,466,961	958,804	508,156	2,608,885	2,248,358
Nonrecourse loans	–	21,709	–	29,307	1,332,339	935,055	397,284	605,273	597,035
Mortgages, notes, bonds payable in 1 year or more	252,770	142,856	376,189	1,586,843	7,508,498	6,017,167	1,491,331	3,083,647	2,589,272
Other liabilities	9,265	67,847	58,937	351,789	1,696,064	1,057,931	638,133	1,692,248	1,567,769
Partners' capital accounts	87,748	959,261	232,651	4,716,896	38,409,488	32,089,860	6,319,626	3,311,979	2,415,472
PARTNERSHIPS WITH NET INCOME									
Number of partnerships [1]	360	1,716	2,732	13,354	23,218	21,404	1,814	41,977	14,743
Number of partners	938	5,800	8,787	117,021	1,111,213	1,088,678	22,535	97,217	33,682
Partnerships reporting balance sheet data:									
Number of partnerships	352	1,417	363	7,538	17,284	15,564	1,720	22,650	7,153
Number of partners	920	5,202	1,422	101,553	989,856	967,590	22,266	54,529	17,286
Total assets [1]	402,414	803,325	427,799	5,672,131	32,968,470	28,348,619	4,619,851	9,228,616	7,649,972
Cash	12,607	41,983	35,442	256,625	1,541,468	1,268,776	272,692	1,239,497	943,847
Trade notes and accounts receivable	35,408	31,947	2,022	361,291	2,566,676	2,058,747	507,929	1,815,307	1,498,761
Less: Allowance for bad debts	300	–	–	8,040	11,058	6,893	4,165	556	267
Inventories	18,611	98,573	10,208	158,393	593,760	361,093	232,667	1,495,840	1,431,177
U.S. Government obligations	–	2,140	4,428	–	235,269	235,138	132	78,293	77,269
Tax-exempt securities	3,343	1,871	201	–	64,653	53,000	11,652	11,945	8,691
Other current assets	32,739	148,760	41,788	505,258	1,098,915	902,440	196,474	1,771,082	1,648,083
Mortgage and real estate loans	24,246	–	32,391	39,828	90,938	90,938	–	48,465	47,238
Other investments	5,025	14,906	94,782	119,847	5,900,111	5,563,258	336,854	372,236	304,478
Depreciable assets	313,013	635,047	155,108	1,673,679	17,549,827	13,435,324	4,114,503	2,751,413	1,512,329
Less: Accumulated depreciation	169,967	398,577	67,673	924,811	10,306,096	8,444,642	1,861,454	1,564,888	735,806
Depletable assets	–	–	–	1,637,926	15,271,891	15,005,924	265,967	13,367	7,968
Less: Accumulated depletion	–	–	–	107,464	6,030,724	5,956,139	74,585	8,344	6,340
Land	30,339	218,265	64,476	469,023	507,399	456,049	51,350	393,670	227,436
Intangible assets	5,195	12	3,469	27,722	2,912,300	2,780,087	132,214	25,608	22,278
Less: Accumulated amortization	31	1	234	12,639	1,794,749	1,764,992	29,757	9,078	7,753
Other assets	92,185	8,400	51,391	1,475,492	2,777,889	2,310,512	467,377	794,759	670,604
Total liabilities and capital [1]	402,414	803,325	427,799	5,672,131	32,968,470	28,348,619	4,619,851	9,228,616	7,649,972
Accounts payable	63,863	4,843	1,721	147,274	1,491,654	1,287,269	204,385	1,651,829	1,471,309
Mortgages, notes, bonds payable in less than 1 year	123,821	235,769	48,705	210,985	546,717	395,419	151,298	795,624	653,798
Other current liabilities	3,559	38,319	112,357	172,689	932,681	673,450	259,231	1,877,026	1,714,981
Nonrecourse loans	–	–	–	411	918,479	529,864	388,615	311,909	303,871
Mortgages, notes, bonds payable in 1 year or more	73,174	64,706	126,876	696,274	5,299,435	4,350,863	948,572	1,037,059	776,639
Other liabilities	–	55,736	33,139	293,892	1,081,229	685,583	395,646	587,034	470,346
Partners' capital accounts	137,997	403,953	105,002	4,150,606	22,698,275	20,426,171	2,272,104	2,968,135	2,259,228

Footnote at end of table.

Table 2.–Balance Sheets, by Industrial Group–Continued

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

Income status, item	Construction–Continued						Manufacturing				
	Special trade contractors										
	Total	Plumbing, heating and air conditioning	Painting, paperhanging, and decorating	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified	Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH AND WITHOUT NET INCOME											
Number of partnerships [1]	35,078	3,745	3,036	3,573	24,723	1,461	24,074	4,626	5,664	763	13,021
Number of partners	80,710	8,379	6,791	8,077	57,464	3,436	224,900	11,241	25,624	2,085	185,949
Partnerships reporting balance sheet data:											
Number of partnerships	17,474	1,495	1,760	1,458	12,761	283	12,311	2,971	2,485	627	6,227
Number of partners	41,922	3,812	4,241	3,647	30,223	722	197,796	7,425	18,268	1,678	170,425
Total assets [1]	2,062,562	211,056	68,424	121,693	1,661,389	222,029	74,239,667	3,869,096	6,703,298	3,336,454	60,330,819
Cash	313,208	28,695	21,326	24,429	238,758	9,227	2,626,848	154,608	255,729	45,056	2,171,455
Trade notes and accounts receivable	396,674	91,556	5,813	17,777	281,528	8,319	9,665,202	205,906	1,144,665	557,276	7,757,356
Less: Allowance for bad debts	112	11	–	–	101	156	331,001	1,325	103,091	11,397	215,189
Inventories	71,123	10,182	583	393	59,966	–	10,208,221	296,147	383,736	1,100,878	8,427,460
U.S. Government obligations	1,024	–	–	95	928	–	125,048	–	–	–	125,048
Tax-exempt securities	3,254	–	–	–	3,254	–	1,968	–	–	–	1,968
Other current assets	226,740	18,111	2,363	13,764	192,503	34,830	3,074,271	144,090	294,356	431,892	2,203,934
Mortgage and real estate loans	1,227	–	–	1,227	–	–	8,623	7,942	–	–	681
Other investments	66,141	60	5,015	10,042	51,023	–	6,004,129	291,947	3,266	275,907	5,433,009
Depreciable assets	1,461,469	100,419	77,996	103,999	1,179,056	24,778	45,175,712	2,853,967	3,680,629	1,592,528	37,048,588
Less: Accumulated depreciation	918,715	58,314	47,597	67,386	745,417	19,551	13,683,605	1,227,897	1,244,588	910,022	10,301,097
Depletable assets	6,687	–	–	–	6,687	–	1,022,386	722,295	–	–	300,091
Less: Accumulated depletion	2,819	–	–	–	2,819	–	135,284	120,359	–	–	14,925
Land	278,905	4,771	1,151	3,312	269,671	163,638	1,162,890	222,121	24,052	23,814	892,903
Intangible assets	11,309	6,307	302	–	4,700	160	4,992,398	64,745	1,211,814	74,237	3,641,603
Less: Accumulated amortization	2,059	987	45	–	1,027	–	1,698,966	16,424	622,595	20,204	1,039,744
Other assets	148,506	10,267	1,518	14,041	122,681	785	6,020,825	271,331	1,675,326	176,491	3,897,678
Total liabilities and capital [1]	2,062,562	211,056	68,424	121,693	1,661,389	222,029	74,239,667	3,869,096	6,703,298	3,336,454	60,330,819
Accounts payable	219,239	38,879	2,421	7,078	170,861	815	6,249,417	157,915	411,157	661,943	5,018,403
Mortgages, notes, bonds payable in less than 1 year	170,146	17,961	7,981	1,527	142,676	10,263	3,571,250	222,263	353,296	280,273	2,715,419
Other current liabilities	314,513	23,569	3,385	17,250	270,309	46,017	6,144,035	109,286	1,041,429	533,030	4,460,290
Nonrecourse loans	8,238	228	–	–	8,010	–	7,288,387	735,077	145,610	1,083	6,406,617
Mortgages, notes, bonds payable in 1 year or more	398,297	22,641	26,679	31,390	317,587	96,077	13,391,931	1,009,733	1,746,886	177,797	10,457,514
Other liabilities	123,843	6,552	–	733	116,559	635	5,736,414	619,092	568,505	222,411	4,326,406
Partners' capital accounts	828,285	101,226	27,957	63,715	635,387	68,221	31,858,232	1,015,729	2,436,414	1,459,917	26,946,171
PARTNERSHIPS WITH NET INCOME											
Number of partnerships [1]	26,812	3,010	3,036	3,171	17,595	421	13,665	3,409	2,178	751	7,326
Number of partners	62,287	6,505	6,791	7,071	41,920	1,248	70,119	8,500	6,196	2,058	53,365
Partnerships reporting balance sheet data:											
Number of partnerships	15,269	1,439	1,760	1,424	10,645	228	7,954	2,064	1,844	616	3,430
Number of partners	36,740	3,364	4,241	3,512	25,624	503	57,373	5,367	5,527	1,653	44,826
Total assets [1]	1,527,260	153,100	68,424	102,400	1,203,337	51,384	44,850,409	1,717,293	3,196,603	1,876,463	38,060,050
Cash	288,021	28,243	21,326	24,485	213,968	7,628	1,964,578	103,130	135,619	37,633	1,688,195
Trade notes and accounts receivable	308,227	52,563	5,813	17,777	232,074	8,319	6,995,848	105,444	853,432	330,145	5,706,827
Less: Allowance for bad debts	112	11	–	–	101	156	236,992	485	82,511	6,451	147,544
Inventories	64,663	4,471	583	393	59,217	–	6,452,823	195,697	160,050	476,159	5,620,917
U.S. Government obligations	1,024	–	–	95	928	–	98,837	–	–	–	98,837
Tax-exempt securities	3,254	–	–	–	3,254	–	1,968	–	–	–	1,968
Other current assets	96,405	17,811	2,363	13,764	62,469	26,594	2,063,660	56,913	206,601	206,606	1,593,539
Mortgage and real estate loans	1,227	–	–	1,227	–	–	6,757	6,075	–	–	681
Other investments	67,759	60	5,015	10,042	52,642	–	5,534,918	226,239	77,836	142,038	5,088,805
Depreciable assets	1,214,305	95,845	77,996	78,818	961,646	24,778	25,626,032	1,157,931	1,885,985	1,126,348	21,455,769
Less: Accumulated depreciation	809,530	57,349	47,597	53,553	651,032	19,551	8,943,701	608,089	811,467	654,888	6,869,257
Depletable assets	5,399	–	–	–	5,399	–	366,727	332,971	–	–	33,755
Less: Accumulated depletion	2,004	–	–	–	2,004	–	77,658	71,529	–	–	6,128
Land	163,246	4,771	1,151	3,312	154,011	2,987	848,311	177,727	12,511	15,418	642,655
Intangible assets	3,330	733	302	–	2,295	–	2,548,771	6,802	832,659	68,995	1,640,315
Less: Accumulated amortization	1,325	483	45	–	797	–	947,322	2,783	486,484	18,872	439,183
Other assets	123,370	6,446	1,518	6,039	109,367	785	2,546,853	31,249	412,372	153,332	1,949,900
Total liabilities and capital [1]	1,527,260	153,100	68,424	102,400	1,203,337	51,384	44,850,409	1,717,293	3,196,603	1,876,463	38,060,050
Accounts payable	179,704	32,664	2,421	7,078	137,541	815	4,059,978	88,219	254,455	187,076	3,530,228
Mortgages, notes, bonds payable in less than 1 year	131,563	10,325	7,981	1,527	111,730	10,263	1,766,776	91,924	73,905	42,224	1,558,722
Other current liabilities	159,092	13,804	3,385	17,250	124,653	2,953	3,336,051	50,259	674,206	432,746	2,178,840
Nonrecourse loans	8,238	228	–	–	8,010	–	3,826,558	–	–	1,083	3,825,475
Mortgages, notes, bonds payable in 1 year or more	258,492	22,483	26,679	14,674	194,655	1,928	6,578,181	559,785	658,911	68,573	5,290,912
Other liabilities	116,052	2,114	–	733	113,205	635	2,233,854	61,589	412,494	161,136	1,598,634
Partners' capital accounts	674,119	71,481	27,957	61,138	513,543	34,789	23,049,011	865,516	1,122,632	983,624	20,077,239

Footnote at end of table.

Table 2.–Balance Sheets, by Industrial Group--Continued

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

Income status, item	Transportation and public utilities					Wholesale and retail trade				
		Transportation						Retail trade		
	Total	Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Total	Wholesale trade	Total	Building materials, hardware, garden supply, and mobile dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships [1]	**23,535**	**16,703**	**9,954**	**6,749**	**6,832**	**162,472**	**17,670**	**141,064**	**5,123**	**1,690**
Number of partners	**527,350**	**143,626**	**24,464**	**119,162**	**383,723**	**425,381**	**52,154**	**364,832**	**12,918**	**4,475**
Partnerships reporting balance sheet data:										
Number of partnerships	**13,073**	**7,018**	**3,997**	**3,021**	**6,054**	**81,745**	**8,964**	**70,791**	**2,196**	**1,031**
Number of partners	**480,477**	**120,672**	**10,740**	**109,932**	**359,805**	**250,638**	**32,455**	**213,644**	**6,559**	**3,099**
Total assets [1]	**81,069,889**	**15,147,852**	**1,230,714**	**13,917,138**	**65,922,037**	**32,777,068**	**11,687,489**	**20,536,846**	**950,822**	**336,070**
Cash	2,661,299	501,764	83,548	418,215	2,159,535	2,385,052	786,893	1,558,884	79,182	39,277
Trade notes and accounts receivable	5,461,941	1,173,943	105,815	1,068,128	4,287,997	5,875,382	3,641,105	2,185,814	141,908	23,928
Less: Allowance for bad debts	361,740	12,863	1,407	11,456	348,877	164,629	60,839	102,938	1,495	548
Inventories	490,791	108,426	13,308	95,118	382,365	8,871,528	3,554,551	5,116,301	427,822	158,439
U.S. Government obligations	49,762	48,772	--	48,772	990	132,964	15,755	117,209	103	--
Tax-exempt securities	18,092	130	130	--	17,962	40,863	35,878	4,985	--	--
Other current assets	3,501,930	297,608	91,532	206,075	3,204,322	1,834,971	772,088	1,044,264	37,356	6,434
Mortgage and real estate loans	167,482	334	334	--	167,148	34,871	4,218	30,653	1,284	29
Other investments	5,184,801	789,110	4,495	784,616	4,395,691	765,383	311,984	446,306	-12,357	16,336
Depreciable assets	67,799,137	15,738,302	1,681,092	14,057,210	52,060,835	13,636,628	2,499,420	10,945,511	403,920	121,067
Less: Accumulated depreciation	24,559,062	6,475,099	927,288	5,547,811	18,083,963	6,378,138	1,208,429	5,081,999	214,593	59,129
Depletable assets	240,659	46,404	--	46,404	194,255	98,219	61,538	20,320	--	--
Less: Accumulated depletion	58,473	1,469	--	1,469	57,004	55,499	46,293	6,980	--	--
Land	799,745	221,759	104,950	116,810	577,986	1,197,868	170,583	942,754	44,751	17,288
Intangible assets	14,425,272	464,211	34,262	429,949	13,961,061	3,285,183	670,854	2,566,777	4,331	15,494
Less: Accumulated amortization	4,586,684	79,420	9,915	69,504	4,507,264	1,226,184	159,069	1,047,643	3,053	11,039
Other assets	9,834,938	2,325,938	49,858	2,276,081	7,509,000	2,442,608	637,252	1,796,628	41,664	8,494
Total liabilities and capital [1]	**81,069,889**	**15,147,852**	**1,230,714**	**13,917,138**	**65,922,037**	**32,777,068**	**11,687,489**	**20,536,846**	**950,822**	**336,070**
Accounts payable	3,385,233	849,409	65,097	784,312	2,535,825	5,795,202	3,233,144	2,487,071	148,494	46,692
Mortgages, notes, bonds payable in less than 1 year	3,298,686	722,778	177,095	545,683	2,575,908	3,578,771	1,124,801	2,397,666	91,656	38,559
Other current liabilities	7,769,958	1,055,217	100,055	955,161	6,714,741	4,737,998	1,500,665	3,204,829	92,786	27,600
Nonrecourse loans	12,387,602	803,779	12,785	790,994	11,583,823	496,420	136,440	359,955	110,978	10,228
Mortgages, notes, bonds payable in 1 year or more	23,082,142	4,587,561	562,130	4,025,432	18,494,580	6,214,981	1,233,155	4,883,547	153,924	52,365
Other liabilities	8,648,041	1,275,642	28,332	1,247,310	7,372,399	1,221,539	522,309	698,119	12,178	19,213
Partners' capital accounts	22,498,228	5,853,467	285,221	5,568,246	16,644,761	10,732,157	3,936,975	6,505,658	340,806	141,414
PARTNERSHIPS WITH NET INCOME										
Number of partnerships [1]	**11,864**	**9,869**	**7,403**	**2,466**	**1,994**	**86,045**	**10,228**	**74,864**	**2,866**	**1,010**
Number of partners	**256,967**	**121,062**	**17,305**	**103,757**	**135,904**	**225,863**	**27,176**	**196,507**	**7,502**	**3,014**
Partnerships reporting balance sheet data:										
Number of partnerships	**5,120**	**3,705**	**2,752**	**953**	**1,415**	**50,262**	**5,956**	**43,573**	**1,463**	**784**
Number of partners	**239,484**	**106,212**	**7,070**	**99,142**	**133,272**	**147,282**	**18,015**	**127,526**	**4,609**	**2,562**
Total assets [1]	**43,808,356**	**10,696,253**	**850,005**	**9,846,249**	**33,112,102**	**22,027,610**	**8,386,216**	**13,284,506**	**756,557**	**218,016**
Cash	1,524,947	417,782	75,272	342,511	1,107,165	1,821,986	628,741	1,166,026	72,139	32,883
Trade notes and accounts receivable	3,643,567	722,410	89,354	633,056	2,921,157	4,340,014	2,647,502	1,666,620	115,872	17,214
Less: Allowance for bad debts	297,534	4,645	1,396	3,250	292,889	114,735	32,683	81,923	505	--
Inventories	186,142	83,041	7,600	75,441	103,101	6,548,211	2,798,635	3,570,726	341,733	96,789
U.S. Government obligations	49,762	48,772	--	48,772	990	129,629	15,639	113,991	103	--
Tax-exempt securities	130	130	130	--	--	40,677	35,878	4,799	--	--
Other current assets	2,003,928	251,542	83,936	167,606	1,752,386	966,414	326,792	635,577	29,092	3,133
Mortgage and real estate loans	50,909	334	334	--	50,574	17,889	2,522	15,367	1,284	--
Other investments	2,531,932	665,792	4,454	661,338	1,866,140	559,128	263,547	292,981	11,757	16,336
Depreciable assets	42,053,927	11,648,988	1,222,065	10,426,923	30,404,940	9,040,651	1,865,146	7,042,792	268,984	68,303
Less: Accumulated depreciation	16,387,910	5,078,341	752,447	4,325,894	11,309,569	4,647,028	973,297	3,603,162	154,325	36,799
Depletable assets	507	--	--	--	507	48,848	39,465	9,382	--	--
Less: Accumulated depletion	338	--	--	--	338	35,312	32,723	2,590	--	--
Land	348,366	180,072	67,976	112,096	166,295	848,973	141,847	671,042	38,349	14,638
Intangible assets	3,682,840	100,251	21,719	78,531	3,582,589	1,775,090	334,669	1,414,659	1,649	11,078
Less: Accumulated amortization	1,322,336	39,645	6,826	32,819	1,282,691	827,945	99,480	716,202	1,594	7,499
Other assets	5,741,517	1,699,770	37,833	1,661,937	4,041,747	1,515,121	424,015	1,084,420	32,020	1,939
Total liabilities and capital [1]	**43,808,356**	**10,696,253**	**850,005**	**9,846,249**	**33,112,102**	**22,027,610**	**8,386,216**	**13,284,506**	**756,557**	**218,016**
Accounts payable	1,725,442	504,094	51,102	452,991	1,221,349	3,690,871	2,125,309	1,536,378	113,948	28,227
Mortgages, notes, bonds payable in less than 1 year	1,731,560	233,818	113,301	120,517	1,497,741	2,348,525	816,445	1,516,153	68,259	8,362
Other current liabilities	4,361,063	769,942	65,486	704,456	3,591,121	1,777,042	800,430	960,486	55,113	12,731
Nonrecourse loans	4,430,933	622,278	12,785	609,494	3,808,655	186,651	84,901	101,750	--	5,365
Mortgages, notes, bonds payable in 1 year or more	9,344,460	3,115,612	293,776	2,821,836	6,228,849	3,557,567	874,474	2,641,345	113,779	29,609
Other liabilities	2,786,819	321,862	23,562	298,299	2,464,958	742,856	300,073	442,467	4,181	16,007
Partners' capital accounts	19,428,078	5,128,648	289,993	4,838,655	14,299,430	9,724,098	3,384,584	6,085,927	401,277	117,716

Footnote at end of table.

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Wholesale and retail trade--Continued									
	Retail trade--Continued									
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishing stores	Eating places
	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)	(50)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships [1]	17,032	8,980	8,052	14,672	5,650	4,237	4,786	10,603	10,539	24,550
Number of partners	39,683	20,943	18,740	35,075	13,039	11,128	10,908	22,648	25,171	91,684
Partnerships reporting balance sheet data:										
Number of partnerships	8,691	5,589	3,102	7,001	2,474	2,916	1,612	4,681	4,226	15,904
Number of partners	22,121	14,004	8,116	18,490	5,999	8,306	4,185	10,529	11,435	70,394
Total assets [1]	1,699,547	1,049,299	650,248	3,835,561	2,020,905	918,591	896,064	851,642	1,372,951	5,001,399
Cash	160,100	91,779	68,321	206,644	98,360	73,773	34,511	113,649	113,837	369,738
Trade notes and accounts receivable	92,357	32,168	60,190	499,232	366,057	86,907	46,267	73,919	269,030	216,744
Less: Allowance for bad debts	80	43	37	7,288	4,446	1,577	1,265	831	3,759	8,518
Inventories	424,145	337,150	86,996	1,389,434	1,040,324	112,883	236,226	424,066	321,011	159,768
U.S. Government obligations	1,202	1,202	--	8,020	--	15	8,005	--	1,072	1,377
Tax-exempt securities	2,538	2,538	--	186	--	186	--	--	2,188	--
Other current assets	43,943	14,432	29,511	255,148	40,018	25,792	189,337	59,508	251,320	196,786
Mortgage and real estate loans	1,181	--	1,181	8,393	6,979	1,414	--	3,806	188	13,843
Other investments	29,828	13,312	16,516	50,726	26,615	22,660	1,451	25,560	24,987	100,063
Depreciable assets	1,307,785	850,429	457,357	1,491,587	463,805	666,163	361,618	214,074	543,697	4,635,190
Less: Accumulated depreciation	651,543	456,000	195,543	593,123	195,334	264,013	133,776	122,700	280,472	2,110,830
Depletable assets	3,295	3,295	--	6,895	1,193	5,702	--	--	340	976
Less: Accumulated depletion	2,651	2,651	--	1,279	464	815	--	--	190	213
Land	116,316	72,375	43,941	231,312	71,906	132,997	26,409	5,377	61,503	298,641
Intangible assets	52,924	26,122	26,802	71,620	50,225	13,966	7,428	28,010	34,632	807,282
Less: Accumulated amortization	21,042	12,837	8,205	26,652	18,875	5,197	2,579	9,630	6,041	303,588
Other assets	139,247	76,029	63,219	244,707	74,542	47,734	122,432	36,833	39,608	624,139
Total liabilities and capital [1]	1,699,547	1,049,299	650,248	3,835,561	2,020,905	918,591	896,064	851,642	1,372,951	5,001,399
Accounts payable	227,804	146,092	81,711	438,023	146,018	125,873	166,132	118,746	154,229	608,838
Mortgages, notes, bonds payable in less than 1 year	122,418	67,572	54,846	1,002,062	849,515	62,322	90,225	80,595	166,166	460,405
Other current liabilities	105,934	75,531	30,402	237,588	109,444	73,666	54,478	65,294	303,484	562,806
Nonrecourse loans	16,822	14,786	2,036	38,867	14,975	50	23,842	4,726	6,604	62,670
Mortgages, notes, bonds payable in 1 year or more	494,832	310,015	184,817	798,114	363,628	216,248	218,238	249,046	213,681	1,834,426
Other liabilities	102,823	83,125	19,698	145,736	42,655	9,320	93,761	31,640	19,562	203,132
Partners' capital accounts	628,915	352,176	276,738	1,175,170	494,670	431,111	249,389	301,594	509,226	1,269,121
PARTNERSHIPS WITH NET INCOME										
Number of partnerships [1]	11,372	6,855	4,517	8,587	2,703	3,393	2,491	4,763	4,779	13,292
Number of partners	26,320	15,546	10,775	21,076	6,065	9,118	5,893	10,800	11,820	53,510
Partnerships reporting balance sheet data:										
Number of partnerships	6,269	4,238	2,031	4,911	1,576	2,504	832	3,691	2,481	10,064
Number of partners	15,585	10,159	5,426	13,161	3,767	7,194	2,200	8,363	6,929	44,357
Total assets [1]	1,223,842	765,356	458,487	2,914,512	1,467,445	710,729	736,338	563,043	689,011	2,884,138
Cash	116,429	74,288	42,141	178,499	85,967	61,380	31,152	96,023	45,982	314,891
Trade notes and accounts receivable	78,555	27,105	51,450	404,978	294,337	72,946	37,694	40,891	163,407	129,693
Less: Allowance for bad debts	10	--	10	4,084	3,369	484	232	688	2	412
Inventories	308,245	241,215	67,030	979,607	707,642	89,498	182,467	280,378	221,381	107,523
U.S. Government obligations	1,202	1,202	--	8,020	--	15	8,005	--	--	570
Tax-exempt securities	2,538	2,538	--	--	--	--	--	--	2,188	--
Other current assets	36,154	8,712	27,443	230,371	23,180	23,476	183,715	12,611	25,549	143,731
Mortgage and real estate loans	1,181	--	1,181	6,979	6,979	--	--	3,806	188	--
Other investments	28,433	12,099	16,335	43,358	22,347	20,853	158	25,386	18,601	66,127
Depreciable assets	965,182	636,952	328,230	1,104,607	368,350	493,759	242,498	160,879	343,232	2,782,567
Less: Accumulated depreciation	502,493	350,401	152,091	468,856	165,595	210,647	92,614	94,792	180,438	1,448,308
Depletable assets	1,115	1,115	--	6,718	1,016	5,702	--	--	340	820
Less: Accumulated depletion	847	847	--	1,250	436	815	--	--	190	145
Land	84,802	52,811	31,992	186,582	55,635	113,099	17,848	5,076	38,923	222,051
Intangible assets	39,561	17,294	22,267	48,222	31,629	9,683	6,910	13,312	2,948	403,982
Less: Accumulated amortization	15,659	9,214	6,446	19,203	12,235	4,784	2,184	6,587	1,314	179,137
Other assets	79,455	50,489	28,966	209,965	51,998	37,046	120,922	26,748	8,218	340,188
Total liabilities and capital [1]	1,223,842	765,356	458,487	2,914,512	1,467,445	710,729	736,338	563,043	689,011	2,884,138
Accounts payable	163,215	100,337	62,878	336,970	91,997	94,159	150,814	75,304	62,813	248,317
Mortgages, notes, bonds payable in less than 1 year	96,757	48,097	48,660	767,491	648,486	44,485	74,520	31,847	48,213	188,972
Other current liabilities	50,758	32,032	18,727	166,989	66,816	53,021	47,153	31,564	27,185	239,445
Nonrecourse loans	11,353	9,317	2,036	9,319	4,275	50	4,993	4,726	6,604	31,844
Mortgages, notes, bonds payable in 1 year or more	323,827	217,768	106,059	506,291	231,985	134,824	139,481	77,052	134,918	857,878
Other liabilities	72,075	55,486	16,590	134,513	37,372	10,032	87,109	21,909	10,620	96,316
Partners' capital accounts	505,857	302,319	203,538	992,939	386,513	374,157	232,269	320,640	398,658	1,221,366

Footnote at end of table.

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Wholesale and retail trade--Continued				Finance, insurance and real estate					
	Retail trade--Continued			Wholesale and retail trade not allocable	Total	Finance				Insurance agents, brokers and service
	Drinking places	Liquor stores	Other retail stores			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH AND WITHOUT NET INCOME										
Number of partnerships [1]	4,414	2,020	50,420	3,738	797,324	134,615	1,795	5,285	127,534	4,904
Number of partners	13,401	4,533	115,242	8,395	10,328,122	3,008,501	234,060	159,070	2,615,371	32,956
Partnerships reporting balance sheet data:										
Number of partnerships	2,093	1,357	23,613	1,989	607,807	90,655	1,697	2,474	86,484	3,943
Number of partners	7,779	3,208	60,031	4,540	9,101,273	2,665,087	233,601	151,698	2,279,788	30,501
Total assets [1]	152,845	253,523	6,082,486	552,734	1,438,303,304	546,543,926	19,356,229	170,132,775	357,054,922	5,033,597
Cash	20,097	19,958	436,402	39,274	43,284,181	16,057,608	462,206	1,824,323	13,771,079	348,102
Trade notes and accounts receivable	1,350	10,746	856,600	48,463	53,342,164	37,052,556	9,558,635	16,794,430	10,699,491	974,182
Less: Allowance for bad debts	–	–	80,419	852	272,695	64,348	47,899	357	16,293	99
Inventories	8,680	101,145	1,701,790	200,676	32,894,085	13,579,288	35,244	12,644,008	900,036	–
U.S. Government obligations	–	–	105,436	–	44,209,692	41,740,494	26,761	18,314,922	23,398,811	176,163
Tax-exempt securities	–	–	73	–	6,043,952	5,034,906	348,050	786,224	3,900,633	–
Other current assets	9,618	1,309	182,842	18,819	126,161,504	88,150,137	2,211,104	36,155,818	49,783,215	189,256
Mortgage and real estate loans	–	–	1,929	–	36,369,188	17,398,984	3,306,767	69,685	14,022,533	308,217
Other investments	2,548	388	208,226	7,093	299,601,990	280,319,755	1,185,937	80,053,972	199,079,846	2,049,843
Depreciable assets	183,921	95,087	1,949,184	191,696	766,474,232	10,810,255	259,219	492,114	10,058,922	364,948
Less: Accumulated depreciation	101,955	59,502	888,152	87,710	260,311,767	3,058,961	50,522	270,855	2,737,584	206,740
Depletable assets	–	–	8,813	16,361	2,561,804	439,312	–	1,383	437,929	–
Less: Accumulated depletion	–	–	2,646	2,227	538,438	196,916	–	1,040	195,876	–
Land	2,472	9,313	155,781	84,530	185,651,784	13,651,687	29,018	1,150	13,621,518	75,297
Intangible assets	18,683	30,113	1,503,689	47,553	34,787,707	2,018,102	82,729	144,525	1,790,847	71,489
Less: Accumulated amortization	5,769	8,798	652,032	19,471	16,596,326	875,753	39,348	54,732	781,674	39,357
Other assets	13,202	53,763	594,971	8,728	84,640,248	24,486,821	1,988,127	3,177,205	19,321,488	722,294
Total liabilities and capital [1]	152,845	253,523	6,082,486	552,734	1,438,303,304	546,543,926	19,356,229	170,132,775	357,054,922	5,033,597
Accounts payable	16,677	25,571	701,997	74,987	46,382,090	31,238,933	321,700	18,335,738	12,581,495	1,153,374
Mortgages, notes, bonds payable in less than 1 year	494	11,421	423,888	56,304	86,723,745	44,957,280	8,493,160	30,536,887	5,927,232	145,449
Other current liabilities	41,368	4,102	1,763,867	32,504	165,842,626	115,693,578	1,684,431	73,484,536	40,544,612	164,918
Nonrecourse loans	2,593	763	105,704	25	413,528,868	17,196,016	136,909	14,626	17,044,481	24,606
Mortgages, notes, bonds payable in 1 year or more	39,966	70,479	976,714	98,278	367,219,765	31,567,307	3,101,451	5,608,188	22,857,668	459,884
Other liabilities	2,384	2,909	158,543	1,112	107,858,328	41,541,834	802,761	20,008,771	20,730,302	4,707,988
Partners' capital accounts	49,363	138,276	1,951,773	289,524	250,747,881	264,348,977	4,815,816	22,164,028	237,369,133	-1,622,621
PARTNERSHIPS WITH NET INCOME										
Number of partnerships [1]	3,738	1,314	23,143	954	426,635	90,417	1,199	2,528	86,690	3,553
Number of partners	9,635	2,896	49,934	2,180	5,578,577	2,266,418	211,371	114,546	1,940,501	13,865
Partnerships reporting balance sheet data:										
Number of partnerships	1,775	993	11,140	734	335,369	62,579	1,117	1,647	59,816	3,141
Number of partners	4,731	2,253	24,956	1,740	5,068,500	2,070,563	211,106	112,623	1,746,634	12,751
Total assets [1]	94,746	200,592	3,740,050	356,888	795,670,955	442,608,481	18,896,648	132,067,872	293,643,960	2,994,871
Cash	12,196	17,247	279,737	27,219	28,548,398	12,654,509	405,943	1,039,734	11,208,833	227,265
Trade notes and accounts receivable	442	10,746	704,824	25,892	36,877,121	28,932,409	8,917,403	11,493,591	8,521,415	237,233
Less: Allowance for bad debts	–	–	76,222	129	135,381	60,184	47,261	145	12,778	99
Inventories	5,678	76,809	1,152,582	178,850	13,613,765	7,062,129	31,662	6,525,999	504,468	–
U.S. Government obligations	–	–	104,097	–	36,841,028	34,915,465	26,761	17,769,546	17,119,158	176,163
Tax-exempt securities	–	–	73	–	4,096,168	3,143,233	348,050	786,224	2,008,960	–
Other current assets	7,849	1,098	145,988	4,045	89,228,013	72,798,046	2,067,498	29,134,899	41,595,649	146,462
Mortgage and real estate loans	–	–	1,929	–	28,597,066	15,240,022	2,550,426	69,685	12,619,911	308,217
Other investments	2,548	388	80,046	2,599	262,316,857	239,149,357	824,622	63,870,817	174,453,919	1,035,500
Depreciable assets	104,614	63,731	1,180,695	132,713	277,396,051	5,739,914	186,145	445,050	5,108,718	243,682
Less: Accumulated depreciation	51,827	38,970	626,353	70,569	105,114,473	1,924,346	46,383	243,960	1,634,003	165,523
Depletable assets	–	–	390	–	1,770,971	168,222	–	1,383	166,839	–
Less: Accumulated depletion	–	–	157	–	389,257	129,089	–	1,040	128,049	–
Land	2,472	9,313	68,835	36,084	74,918,535	7,005,671	19,579	1,150	6,984,942	57,347
Intangible assets	6,536	22,691	864,682	25,762	9,799,885	1,270,829	69,284	130,554	1,070,991	39,395
Less: Accumulated amortization	269	4,351	480,588	12,263	4,563,753	530,690	34,714	48,471	447,504	29,644
Other assets	4,509	41,889	339,492	6,686	41,869,961	17,172,985	1,577,635	1,092,858	14,502,492	718,872
Total liabilities and capital [1]	94,746	200,592	3,740,050	356,888	795,670,955	442,608,481	18,896,648	132,067,872	293,643,960	2,994,871
Accounts payable	4,834	18,767	483,983	29,184	29,619,152	25,316,712	308,019	14,090,115	10,918,578	274,371
Mortgages, notes, bonds payable in less than 1 year	152	4,436	301,664	15,927	53,409,942	40,322,017	8,002,731	28,746,927	3,572,359	142,800
Other current liabilities	4,743	2,196	369,762	18,127	87,528,476	76,430,987	1,544,496	50,120,534	24,765,957	89,907
Nonrecourse loans	2,593	763	29,184	–	108,180,050	11,333,224	128,556	14,626	11,190,042	24,606
Mortgages, notes, bonds payable in 1 year or more	31,518	43,229	523,244	41,748	133,743,908	21,763,432	2,123,161	5,580,749	14,059,521	338,770
Other liabilities	2,307	600	83,939	315	51,604,920	31,953,313	633,286	16,928,314	14,391,713	2,398,100
Partners' capital accounts	48,599	130,601	1,948,274	253,587	331,584,506	235,488,796	4,156,398	16,586,607	214,745,791	-273,683

Footnote at end of table.

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Finance, insurance and real estate--Continued					Services			
	Real estate						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	Total	Motels, motor hotels, and tourist courts	Other lodging places
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships [1]	657,805	533,713	45,898	13,757	64,638	252,517	23,448	11,453	11,996
Number of partners	7,288,865	6,342,808	423,708	62,815	457,335	2,166,644	319,967	91,757	228,210
Partnerships reporting balance sheet data:									
Number of partnerships	513,209	425,993	30,229	9,058	47,929	146,894	15,488	7,853	7,635
Number of partners	6,405,686	5,636,777	360,005	49,466	359,438	1,851,378	271,857	80,501	191,356
Total assets [1]	886,725,781	720,368,402	22,370,837	12,028,731	131,957,810	178,577,034	60,810,305	14,169,656	46,640,649
Cash	26,878,471	22,323,456	720,934	583,905	3,250,177	12,052,638	2,287,624	481,735	1,805,889
Trade notes and accounts receivable	15,315,426	10,798,272	322,578	1,133,664	3,060,712	16,243,045	1,648,837	210,311	1,438,526
Less: Allowance for bad debts	208,248	154,628	4,940	10,665	38,015	863,150	41,894	2,019	39,875
Inventories	19,314,797	1,762,908	83,726	463,002	17,005,161	4,119,955	342,008	28,669	313,339
U.S. Government obligations	2,293,035	2,069,326	42,759	14,817	166,133	425,330	56,461	47,687	8,774
Tax-exempt securities	1,009,045	881,603	88,384	--	59,058	303,815	1,784	484	1,300
Other current assets	37,822,110	26,159,273	353,529	942,236	10,367,071	10,083,172	1,299,613	178,751	1,120,862
Mortgage and real estate loans	18,661,986	15,385,675	512,382	740,134	2,023,594	1,322,257	647,461	365,069	282,392
Other investments	17,232,392	8,309,417	1,378,800	969,604	6,574,571	7,377,430	163,721	351,582	-187,861
Depreciable assets	755,299,030	693,594,771	11,835,419	4,939,279	44,929,560	155,045,573	65,101,633	13,978,000	51,123,633
Less: Accumulated depreciation	257,046,067	243,405,702	3,969,231	1,543,673	8,127,460	68,842,008	22,448,425	4,685,827	17,762,597
Depletable assets	2,122,492	1,200,730	861,931	33,995	25,836	199,274	23,884	--	23,884
Less: Accumulated depletion	341,522	220,855	112,636	6,208	1,823	39,385	10,824	--	10,824
Land	171,924,800	129,510,386	8,516,903	1,808,033	32,069,477	11,710,606	7,992,332	2,463,329	5,529,003
Intangible assets	32,698,116	28,500,158	306,081	882,620	3,009,257	21,218,778	2,601,410	480,862	2,120,549
Less: Accumulated amortization	15,681,216	13,802,277	158,016	267,502	1,453,420	6,861,655	1,200,823	133,296	1,067,527
Other assets	59,431,133	37,475,687	1,592,234	1,345,291	19,017,921	15,081,358	2,345,504	404,321	1,941,183
Total liabilities and capital [1]	886,725,781	720,368,402	22,370,837	12,028,731	131,957,810	178,577,034	60,810,305	14,169,656	46,640,649
Accounts payable	13,989,784	10,322,806	147,648	543,533	2,975,797	12,094,789	1,599,151	234,761	1,364,391
Mortgages, notes, bonds payable in less than 1 year	41,621,016	28,850,349	972,711	727,270	11,070,686	9,931,080	3,650,525	1,033,999	2,616,526
Other current liabilities	49,984,130	38,765,895	726,820	2,254,542	8,236,873	16,948,566	4,881,747	538,232	4,343,515
Nonrecourse loans	396,308,246	356,895,857	3,295,550	2,430,683	33,686,156	39,152,340	25,228,525	2,732,836	22,495,689
Mortgages, notes, bonds payable in 1 year or more	335,192,574	278,516,808	7,450,088	3,264,709	45,960,969	54,271,325	24,084,584	7,211,423	16,873,161
Other liabilities	61,608,505	46,731,114	926,362	1,565,414	12,383,615	16,953,470	9,210,868	869,149	8,341,719
Partners' capital accounts	-11,978,474	-39,714,429	8,849,658	1,242,581	17,643,715	29,225,464	-7,845,095	1,549,257	-9,394,352
PARTNERSHIPS WITH NET INCOME									
Number of partnerships [1]	332,665	272,421	28,289	7,798	24,156	168,782	10,218	4,851	5,367
Number of partners	3,298,294	2,788,418	319,715	38,773	151,388	1,327,139	78,457	36,383	42,074
Partnerships reporting balance sheet data:									
Number of partnerships	269,648	226,980	20,142	4,328	18,199	106,493	7,537	3,695	3,843
Number of partners	2,985,186	2,548,901	290,023	29,068	117,194	1,170,158	68,827	31,439	37,389
Total assets [1]	350,067,603	295,954,673	15,088,276	4,929,035	34,095,619	99,219,863	16,343,989	5,670,578	10,673,411
Cash	15,666,624	13,113,903	638,688	326,990	1,587,044	9,499,640	971,580	312,723	658,858
Trade notes and accounts receivable	7,707,478	5,771,149	276,703	697,887	961,739	12,805,932	530,821	150,597	380,224
Less: Allowance for bad debts	75,098	63,608	440	8,673	2,377	687,760	5,409	1,318	4,091
Inventories	6,551,636	889,737	23,003	68,156	5,570,740	3,286,694	94,844	13,521	81,323
U.S. Government obligations	1,749,401	1,662,307	42,492	8,347	36,255	380,926	52,879	47,687	5,192
Tax-exempt securities	952,935	824,529	88,372	--	40,034	235,324	484	484	--
Other current assets	16,283,506	11,907,950	293,346	552,429	3,529,780	7,666,157	519,554	104,316	415,239
Mortgage and real estate loans	13,048,827	10,610,739	449,295	576,307	1,412,487	740,213	269,202	181,483	87,719
Other investments	22,132,000	17,510,311	1,257,909	350,026	3,013,753	5,634,696	574,963	299,495	275,468
Depreciable assets	271,412,454	256,695,358	6,423,027	1,572,711	6,721,358	76,801,499	16,897,986	5,756,717	11,141,268
Less: Accumulated depreciation	103,024,603	96,624,195	2,435,550	557,560	1,407,298	41,859,133	6,781,245	2,266,798	4,514,447
Depletable assets	1,602,749	737,812	842,488	--	22,449	175,250	--	--	--
Less: Accumulated depletion	260,168	149,748	109,257	--	1,163	28,428	--	--	--
Land	67,855,517	54,570,549	6,202,444	476,364	6,606,161	4,641,014	2,381,711	903,932	1,477,779
Intangible assets	8,489,661	7,621,784	147,301	339,446	381,130	14,816,411	434,988	170,962	264,027
Less: Accumulated amortization	4,003,420	3,657,559	79,063	72,110	194,687	4,435,910	169,402	47,255	122,147
Other assets	23,978,104	16,533,657	1,027,517	598,716	5,818,214	9,547,338	571,032	44,033	526,999
Total liabilities and capital [1]	350,067,603	295,954,673	15,088,276	4,929,035	34,095,619	99,219,863	16,343,989	5,670,578	10,673,411
Accounts payable	4,028,069	3,114,773	78,093	107,281	727,923	9,255,726	269,980	81,262	188,717
Mortgages, notes, bonds payable in less than 1 year	12,945,125	9,344,901	658,681	149,400	2,792,142	5,381,179	875,618	357,124	518,494
Other current liabilities	11,007,582	8,599,111	202,660	323,952	1,881,859	9,053,997	656,033	159,232	496,801
Nonrecourse loans	96,822,220	89,645,551	1,583,304	708,915	4,884,451	9,223,440	4,168,405	1,023,140	3,145,265
Mortgages, notes, bonds payable in 1 year or more	111,641,707	99,082,545	3,607,774	1,230,846	7,720,542	25,555,191	5,151,533	2,317,244	2,834,290
Other liabilities	17,253,507	13,884,883	481,698	567,950	2,318,977	6,294,968	2,179,854	-18,198	2,198,052
Partners' capital accounts	96,369,393	72,282,909	8,476,066	1,840,691	13,769,726	34,455,362	3,042,565	1,750,773	1,291,792

Footnote at end of table.

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Services--Continued											
	Personal services					Business services	Automotive repair and other services					
								Automotive repair services			Automobile parking and other services	Miscellaneous repair services
	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automotive repair shops	Other automotive repair		
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
PARTNERSHIPS WITH AND WITHOUT NET INCOME												
Number of partnerships [1]	20,987	4,615	4,532	1,007	10,832	47,803	19,697	15,294	9,877	5,417	4,403	9,793
Number of partners	44,788	9,689	9,174	2,014	23,910	875,630	45,435	32,232	21,045	11,186	13,203	20,859
Partnerships reporting balance sheet data:												
Number of partnerships	8,815	1,933	1,922	108	4,851	27,671	9,691	6,136	4,343	1,793	3,555	2,351
Number of partners	20,255	4,204	3,954	216	11,881	802,483	23,577	13,290	9,353	3,938	10,287	4,954
Total assets [1]	1,018,628	378,297	73,595	14,572	552,164	31,827,464	3,383,102	489,820	271,642	218,178	2,893,282	373,618
Cash	134,973	28,057	8,769	2,143	96,005	1,604,262	132,441	60,048	45,159	14,889	72,393	12,602
Trade notes and accounts receivable	59,988	12,629	--	221	47,137	3,800,222	142,447	25,910	7,626	18,284	116,537	29,765
Less: Allowance for bad debts	226	--	--	--	226	103,607	1,426	2	--	2	1,424	992
Inventories	21,098	2,815	1,094	236	16,953	177,682	198,414	72,273	23,375	48,899	126,141	30,877
U.S. Government obligations	--	--	--	--	--	179,531	55	55	--	55	--	--
Tax-exempt securities	1,419	--	--	--	1,419	7,947	--	--	--	--	--	--
Other current assets	46,555	21,858	2,879	--	21,819	2,855,310	89,652	9,747	6,513	3,234	79,905	2,997
Mortgage and real estate loans	7,560	6,735	--	--	825	351,756	--	--	--	--	--	1,376
Other investments	2,557	1,044	31	--	1,483	2,398,554	131,443	--	--	--	131,443	14,743
Depreciable assets	1,003,065	476,228	87,948	27,688	411,202	33,344,405	3,507,182	486,795	301,120	185,675	3,020,387	179,614
Less: Accumulated depreciation	519,953	290,240	39,909	18,239	171,565	18,147,371	1,483,633	251,022	162,349	88,673	1,232,612	102,157
Depletable assets	2,903	--	2,843	--	60	39,784	7,754	7,754	--	7,754	--	--
Less: Accumulated depletion	--	--	--	--	--	15,421	3,121	3,121	--	3,121	--	--
Land	81,171	17,276	898	--	62,997	521,482	359,050	59,999	35,021	24,978	299,051	73,606
Intangible assets	159,866	129,844	6,706	5,549	17,767	2,330,350	154,244	3,918	3,130	787	150,327	725
Less: Accumulated amortization	93,535	75,487	1,048	4,631	12,369	864,196	27,629	1,201	913	289	26,427	417
Other assets	111,185	47,538	3,385	1,605	58,657	3,346,773	176,228	18,667	12,959	5,708	157,561	130,879
Total liabilities and capital [1]	1,018,628	378,297	73,595	14,572	552,164	31,827,464	3,383,102	489,820	271,642	218,178	2,893,282	373,618
Accounts payable	43,781	7,234	787	566	35,193	1,572,339	128,192	42,815	22,182	20,633	85,376	35,726
Mortgages, notes, bonds payable in less than 1 year	130,830	34,449	636	699	95,046	1,845,304	264,759	60,201	34,675	25,526	204,559	7,277
Other current liabilities	57,583	32,121	1,606	--	23,856	2,515,589	176,462	21,503	9,466	12,037	154,960	11,363
Nonrecourse loans	68,549	63,255	--	--	5,294	6,573,540	896,187	8,046	8,046	--	888,141	--
Mortgages, notes, bonds payable in 1 year or more	449,726	164,780	48,641	15,448	220,857	5,595,487	776,918	207,288	107,331	99,957	569,630	64,679
Other liabilities	42,435	29,925	-358	1,599	11,268	1,681,983	117,946	-1,408	-2,817	1,409	119,353	58,076
Partners' capital accounts	225,725	46,532	22,282	-3,740	160,651	12,043,221	1,022,639	151,375	92,758	58,617	871,264	196,498
PARTNERSHIPS WITH NET INCOME												
Number of partnerships [1]	13,617	2,331	3,048	408	7,831	33,924	10,467	8,003	4,653	3,350	2,464	8,035
Number of partners	29,442	4,894	6,204	816	17,527	554,722	23,319	16,872	9,938	6,934	6,447	12,292
Partnerships reporting balance sheet data:												
Number of partnerships	6,347	1,283	1,337	94	3,633	21,616	6,573	4,648	3,004	1,645	1,925	2,126
Number of partners	14,833	2,797	2,783	188	9,065	525,500	15,352	10,024	6,499	3,525	5,328	4,436
Total assets [1]	727,312	247,498	71,393	6,061	402,361	18,996,992	2,562,792	356,088	214,253	141,834	2,206,705	196,386
Cash	114,982	25,531	7,350	748	81,353	1,308,661	119,496	56,189	42,146	14,043	63,307	13,103
Trade notes and accounts receivable	47,819	11,036	--	--	36,783	2,923,500	136,289	23,150	6,066	17,084	113,139	14,817
Less: Allowance for bad debts	226	--	--	--	226	92,263	1,423	2	--	2	1,421	323
Inventories	17,940	1,691	871	106	15,273	118,911	151,711	50,209	22,803	27,406	101,502	9,250
U.S. Government obligations	--	--	--	--	--	178,444	--	--	--	--	--	--
Tax-exempt securities	1,419	--	--	--	1,419	7,318	--	--	--	--	--	--
Other current assets	37,345	13,582	2,879	--	20,884	2,540,407	79,358	9,710	6,505	3,206	69,648	1,203
Mortgage and real estate loans	7,560	6,735	--	--	825	245,126	--	--	--	--	--	1,376
Other investments	1,513	--	31	--	1,483	1,579,914	42,833	--	--	--	42,833	9,504
Depreciable assets	689,812	308,691	84,524	7,244	289,353	18,264,369	2,817,489	349,421	229,007	120,413	2,468,068	127,503
Less: Accumulated depreciation	382,554	209,283	37,015	3,218	133,037	11,502,475	1,272,699	216,291	141,651	74,640	1,056,408	76,864
Depletable assets	2,903	--	2,843	--	60	39,644	7,754	7,754	--	7,754	--	--
Less: Accumulated depletion	--	--	--	--	--	15,288	3,121	3,121	--	3,121	--	--
Land	53,138	17,276	898	--	34,964	421,052	238,383	59,049	35,021	24,028	179,334	73,366
Intangible assets	105,211	80,838	6,706	2,118	15,549	1,514,538	107,352	2,499	2,290	209	104,853	725
Less: Accumulated amortization	55,028	39,964	1,048	2,118	11,897	615,694	4,707	659	563	96	4,049	417
Other assets	85,477	31,365	3,356	1,181	49,575	2,080,827	144,078	18,180	12,630	5,550	125,898	23,144
Total liabilities and capital [1]	727,312	247,498	71,393	6,061	402,361	18,996,992	2,562,792	356,088	214,253	141,834	2,206,705	196,386
Accounts payable	34,476	5,790	787	333	27,566	1,275,597	110,828	36,493	20,982	15,511	74,335	9,553
Mortgages, notes, bonds payable in less than 1 year	75,357	29,192	308	--	45,857	1,121,270	237,158	57,448	34,675	22,773	179,710	4,666
Other current liabilities	39,246	22,536	1,169	--	15,541	1,806,390	142,919	18,947	9,023	9,923	123,972	4,051
Nonrecourse loans	62,765	57,471	--	--	5,294	1,442,648	786,789	8,046	8,046	--	778,743	--
Mortgages, notes, bonds payable in 1 year or more	231,764	77,463	48,641	1,364	104,296	3,322,969	400,095	88,260	60,212	28,048	311,835	35,546
Other liabilities	24,021	17,618	-359	--	6,762	897,896	3,661	-2,748	-4,157	1,409	6,409	901
Partners' capital accounts	259,684	37,428	20,846	4,364	197,045	9,130,222	881,343	149,642	85,472	64,171	731,701	141,668

Footnote at end of table.

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Services--Continued												Nature of business not allocable
	Amusement and recreation services, including motion pictures	Medical and health services			Legal services	Child day care services	Engineering and architectural services	Accounting, auditing and bookkeeping services			Management, consulting, and public relations service	Other services	
		Total	Offices of physicians	Other medical and health services				Total	Certified public accountants	Other accounting, auditing and bookkeeping services			
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME													
Number of partnerships [1]	24,899	28,709	8,841	19,868	24,041	1,659	6,787	11,107	5,520	5,587	11,165	22,422	4,454
Number of partners	264,001	207,808	38,202	169,606	134,233	3,710	16,400	48,566	31,600	16,966	119,598	65,650	11,436
Partnerships reporting balance sheet data:													
Number of partnerships	16,141	21,799	7,446	14,353	17,015	202	4,921	8,025	4,510	3,515	5,253	9,524	2,153
Number of partners	240,707	181,513	31,808	149,706	116,159	795	12,147	41,604	28,918	12,686	105,972	29,356	5,923
Total assets [1]	37,547,517	18,458,568	1,786,050	16,672,518	10,607,536	39,586	945,196	3,969,632	3,078,401	891,231	5,293,052	4,302,829	133,471
Cash	1,425,762	1,507,930	276,724	1,231,206	3,262,895	1,329	143,514	872,005	661,093	210,912	345,790	321,509	37,478
Trade notes and accounts receivable	4,903,338	2,752,860	284,409	2,468,451	919,709	1,077	219,592	344,781	298,208	46,573	560,815	859,615	--
Less: Allowance for bad debts	265,416	381,984	20,040	361,944	26,912	--	1,379	4,686	4,686	--	18,429	16,199	--
Inventories	3,020,806	94,754	2,287	92,467	16,650	--	2,308	7,110	732	6,378	129,132	79,114	257
U.S. Government obligations	41,431	13,748	--	13,748	84,508	--	139	3,080	3,080	--	44,352	2,025	5,786
Tax-exempt securities	217,704	13,241	11,628	1,612	61,721	--	--	--	--	--	--	--	--
Other current assets	1,774,664	1,041,739	137,379	904,360	1,398,237	3,053	167,529	540,524	410,635	129,889	472,957	390,343	63,084
Mortgage and real estate loans	47,977	84,113	1,047	83,066	805	--	846	1,264	1,264	--	135,739	43,360	2,263
Other investments	1,635,676	453,797	20,396	433,401	420,161	--	57,621	93,198	107,862	-14,664	1,561,459	444,499	21,552
Depreciable assets	19,627,693	15,714,252	1,898,585	13,815,667	9,418,072	16,582	542,837	3,326,787	2,920,951	405,836	1,098,164	2,165,287	7,886
Less: Accumulated depreciation	10,101,393	6,453,924	1,058,142	5,395,781	5,887,609	2,135	303,793	2,163,990	1,874,684	289,306	396,627	830,998	5,567
Depletable assets	--	267	--	267	10,126	--	2,114	69,591	67,345	2,246	42,850	--	--
Less: Accumulated depletion	--	124	--	124	7,005	--	1,059	1,831	--	1,831	--	--	--
Land	1,448,797	912,854	79,377	833,477	70,002	--	6,036	28,136	23,159	4,978	147,762	69,378	460
Intangible assets	13,747,425	1,276,064	69,939	1,206,125	298,365	21,777	11,882	113,789	83,126	30,663	194,997	307,884	272
Less: Accumulated amortization	3,805,204	476,274	48,817	427,457	122,539	4,005	3,683	70,474	56,275	14,199	101,408	91,469	--
Other assets	3,828,256	1,905,255	131,277	1,773,978	690,350	1,909	100,692	810,346	436,590	373,757	1,075,498	558,482	1
Total liabilities and capital [1]	37,547,517	18,458,568	1,786,050	16,672,518	10,607,536	39,586	945,196	3,969,632	3,078,401	891,231	5,293,052	4,302,829	133,471
Accounts payable	6,448,938	1,099,784	60,850	1,038,933	193,568	10,228	241,286	112,627	94,317	18,310	90,169	519,000	--
Mortgages, notes, bonds payable in less than 1 year	1,029,601	815,843	178,757	637,086	809,878	15,875	188,856	626,159	498,677	127,482	328,226	217,947	1,808
Other current liabilities	3,745,458	2,150,639	326,472	1,824,167	1,806,729	1,424	188,575	374,806	327,761	47,045	695,923	342,266	82
Nonrecourse loans	1,861,607	3,394,609	9,136	3,385,472	200,582	--	11,987	--	--	--	859,062	57,692	--
Mortgages, notes, bonds payable in 1 year or more	12,170,507	6,796,163	645,961	6,150,202	1,776,609	7,738	199,825	1,218,378	802,619	415,759	375,416	755,295	320
Other liabilities	2,525,144	1,465,212	57,780	1,407,432	863,307	--	137,092	262,082	233,964	28,118	329,834	259,492	52,522
Partners' capital accounts	9,766,261	2,736,319	507,093	2,229,226	4,956,863	4,321	-22,425	1,375,580	1,121,063	254,517	2,614,421	2,151,138	78,739
PARTNERSHIPS WITH NET INCOME													
Number of partnerships [1]	11,452	22,443	7,369	15,074	22,217	825	5,898	9,773	5,139	4,634	7,777	14,136	2,576
Number of partners	170,884	131,808	33,148	98,659	125,084	1,651	13,649	43,796	28,933	14,864	100,777	41,258	7,556
Partnerships reporting balance sheet data:													
Number of partnerships	8,057	17,826	6,333	11,494	15,689	174	4,207	7,496	4,129	3,367	3,198	5,646	1,337
Number of partners	162,263	115,116	27,889	87,227	108,005	347	10,268	38,445	26,250	12,194	90,723	16,042	4,232
Total assets [1]	27,119,449	11,525,623	1,385,094	10,140,529	10,521,046	2,249	699,897	3,850,632	3,002,367	848,265	3,944,827	2,728,670	130,567
Cash	1,050,579	1,192,112	260,672	931,441	3,246,698	159	136,296	865,518	654,236	211,282	223,496	256,959	37,246
Trade notes and accounts receivable	4,469,692	2,063,722	245,800	1,817,922	905,775	--	173,358	319,425	274,189	45,236	505,259	715,456	--
Less: Allowance for bad debts	244,037	304,017	13,173	290,844	25,566	--	973	4,686	4,686	--	4,251	4,585	--
Inventories	2,609,493	74,770	1,395	73,375	16,650	--	2,076	7,085	707	6,378	127,623	56,340	14
U.S. Government obligations	40,431	18,867	--	18,867	84,508	--	139	3,080	3,080	--	554	2,025	5,786
Tax-exempt securities	151,797	12,585	11,628	957	61,721	--	--	--	--	--	--	--	--
Other current assets	1,215,161	713,658	126,250	587,408	1,388,940	--	87,826	536,297	406,757	129,540	305,794	240,614	63,084
Mortgage and real estate loans	47,461	84,113	1,047	83,066	805	--	846	1,264	1,264	--	39,099	43,360	2,263
Other investments	903,450	417,802	16,432	401,371	418,562	--	53,243	92,082	106,746	-14,664	1,195,725	345,104	21,552
Depreciable assets	13,766,029	9,500,298	1,463,232	8,037,066	9,212,239	2,641	438,864	3,154,331	2,825,559	328,772	948,741	981,198	1,671
Less: Accumulated depreciation	8,343,441	4,585,541	919,261	3,666,280	5,718,786	551	266,785	2,035,760	1,792,785	242,975	361,048	531,384	1,050
Depletable assets	--	267	--	267	10,126	--	2,114	69,591	67,345	2,246	42,850	--	--
Less: Accumulated depletion	--	124	--	124	7,005	--	1,059	1,831	--	1,831	--	--	--
Land	756,026	480,414	57,055	423,359	70,002	--	6,036	27,228	23,159	4,070	98,830	34,828	--
Intangible assets	11,403,637	654,601	50,779	603,822	297,702	--	11,116	97,908	67,245	30,663	21,327	167,305	--
Less: Accumulated amortization	3,106,335	254,239	34,244	219,995	121,998	--	3,645	60,203	46,004	14,199	10,057	34,186	--
Other assets	2,399,506	1,456,333	117,483	1,338,851	680,672	--	60,444	779,303	415,554	363,749	810,886	455,636	1
Total liabilities and capital [1]	27,119,449	11,525,623	1,385,094	10,140,529	10,521,046	2,249	699,897	3,850,632	3,002,367	848,265	3,944,827	2,728,670	130,567
Accounts payable	5,960,202	643,623	54,122	589,501	191,765	--	177,566	81,696	75,128	6,568	81,430	419,010	--
Mortgages, notes, bonds payable in less than 1 year	512,580	568,405	164,944	403,461	802,283	--	173,902	580,926	476,421	104,505	240,479	188,534	--
Other current liabilities	2,600,894	1,107,063	298,503	808,560	1,788,299	--	125,572	371,075	325,616	45,459	261,874	150,581	82
Nonrecourse loans	460,768	1,354,440	9,136	1,345,304	200,582	--	7,319	--	--	--	738,888	835	--
Mortgages, notes, bonds payable in 1 year or more	9,013,088	3,649,638	416,107	3,233,531	1,773,636	--	138,370	1,158,434	778,389	380,045	248,555	431,563	--
Other liabilities	1,136,250	610,365	53,257	557,108	843,713	--	27,155	245,865	217,828	28,037	204,080	121,206	52,522
Partners' capital accounts	7,435,666	3,592,088	389,025	3,203,063	4,920,768	2,249	50,010	1,412,637	1,128,986	283,652	2,169,520	1,416,941	77,963

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

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

Table 3.--Rental Real Estate Income, by Selected Industrial Group

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

Item	All industries	Agriculture, forestry and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, gas	Wholesale and retail trade	Finance, insurance, and real estate			Services
								Total	Real estate		
									Total	Operators and lessors of buildings	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME											
Number of partnerships	624,512	16,841	1,012	3,180	349	909	7,449	577,254	551,417	498,133	17,518
Number of partners	7,334,153	66,377	4,266	7,977	1,373	5,709	21,477	7,111,743	6,383,621	6,040,352	115,231
Gross income from rentals	153,622,295	431,161	45,304	286,326	16,837	131,154	206,190	150,397,801	149,107,691	139,670,187	2,107,523
Rental real estate expenses, total	164,085,277	244,475	35,983	307,889	7,629	92,157	144,277	161,353,354	159,791,238	148,748,571	1,899,714
Advertising	965,844	135	64	913	1	1,901	683	945,532	937,982	858,371	16,616
Auto and travel	119,506	290	34	165	--	94	45	114,689	113,178	104,913	4,189
Cleaning and maintenance	5,694,152	2,378	723	5,889	113	908	6,186	5,640,273	5,600,257	5,261,387	37,683
Commissions	789,816	260	74	2,289	68	194	1,982	778,048	765,989	720,570	6,900
Insurance	2,869,685	6,171	468	4,455	99	2,100	5,006	2,815,929	2,792,463	2,651,754	35,457
Legal and other professional fees	7,578,229	9,335	741	15,014	68	5,251	2,489	7,450,084	7,374,371	6,849,136	95,248
Interest expense	60,390,957	89,762	6,868	131,731	2,193	26,473	50,984	59,507,977	58,881,605	54,410,220	574,968
Repairs	5,736,458	12,209	1,939	12,014	455	4,057	7,818	5,620,300	5,565,858	5,289,426	77,666
Taxes	16,634,598	27,827	9,245	27,404	1,571	5,556	18,106	16,398,193	16,252,718	15,224,534	146,697
Utilities	9,695,422	4,895	2,245	13,369	352	3,611	9,676	9,510,264	9,437,049	8,907,243	151,010
Wages and salaries	5,390,487	1,997	195	4,147	36	9,670	2,590	5,237,008	5,207,153	4,916,239	134,846
Depreciation	30,881,251	49,895	5,525	71,858	1,889	22,494	32,436	30,337,197	30,063,833	28,036,710	359,957
Other expenses	17,338,872	39,323	7,863	18,441	784	9,849	6,277	16,997,861	16,798,781	15,516,068	256,474
Net gain (less loss) from sales of business property	918,550	306	2,147	375	--	3	234	911,971	905,412	803,683	3,514
Net income (less loss) from partnerships and fiduciaries	-7,397,780	671	-1,492	-6,477	-961	1,448	-1,354	-7,341,967	-5,870,287	-4,893,971	-47,649
Net income	2,236,757	1,284	6,663	142	--	1,584	2,572	2,211,514	1,820,996	1,648,917	12,998
Deficit	9,634,538	613	8,155	6,619	961	135	3,926	9,553,481	7,691,283	6,542,888	60,648
Net rental income (less loss)	-16,942,212	187,664	9,976	-27,464	8,247	40,448	60,793	-17,385,549	-15,848,423	-13,166,692	163,674
Net income	22,151,863	213,107	18,490	29,206	10,153	45,693	78,499	21,290,776	20,681,506	19,309,693	465,941
Deficit	39,094,075	25,443	8,514	56,670	1,906	5,245	17,706	38,676,325	38,329,929	32,476,386	302,266

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

Table 4.– Income Distributed to Partners, by Selected Industrial Groups

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

Item	All industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, gas	Wholesale and retail trade	Finance, insurance, and real estate: Total	Finance, insurance, and real estate: Real estate: Total	Finance, insurance, and real estate: Real estate: Operators and lessors of buildings	Services	Nature of business not allocable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ALL PARTNERSHIPS												
Number of partnerships reporting income (or loss) available for distribution	**1,481,177**	**124,564**	**36,357**	**58,973**	**23,886**	**23,534**	**161,661**	**795,687**	**656,474**	**532,908**	**252,060**	**4,454**
Number of partners of partnerships with income (or loss) available for distribution	**15,734,691**	**504,317**	**1,388,606**	**157,934**	**224,900**	**527,350**	**425,381**	**10,328,122**	**7,296,665**	**6,342,808**	**2,168,644**	**11,436**
Total income (less loss)	**91,629,779**	**4,740,639**	**3,121,025**	**2,569,636**	**2,221,835**	**1,650,692**	**3,573,948**	**34,001,383**	**3,556,054**	**5,219,353**	**39,700,430**	**50,191**
Ordinary income (less loss) from trade or business	38,273,759	1,484,226	293,229	1,796,790	1,385,850	685,898	2,316,411	-587,782	-5,584,641	-1,554,254	30,867,075	32,062
Rental real estate income (less loss)	-16,942,212	187,664	9,976	-27,464	8,247	40,448	60,793	-17,385,549	-15,648,423	-13,166,692	163,674	–
Other rental income (less loss)	1,182,570	184,724	16,685	25,843	6,791	69,503	3,410	336,981	261,501	111,045	545,454	–
Portfolio interest income	15,570,376	265,541	231,711	78,735	301,062	252,558	151,297	13,311,463	4,994,471	4,113,268	976,810	1,200
Portfolio dividend income	2,516,408	17,799	65,027	8,652	37,193	4,418	16,638	2,246,406	179,976	152,064	107,040	13,236
Portfolio royalty income (less loss)	1,484,627	77,742	388,121	15,494	129,163	393	7,980	571,973	162,562	43,987	293,762	–
Short-term capital gains (less loss)	2,162,063	6,287	13,960	1,740	-438	1,611	-123,399	2,402,814	43,700	21,670	-140,615	104
Long-term capital gains (less loss)	9,497,899	309,836	-61,676	29,733	8,588	189,941	-15,637	8,509,608	1,860,405	1,252,567	524,237	3,269
Other portfolio income (less loss)	831,120	9,345	3,876	7,737	1,507	382	3,082	754,652	274,152	167,189	50,539	–
Guaranteed payments to partners	11,110,038	556,873	209,636	503,580	223,223	236,024	1,004,716	3,019,194	1,443,672	886,217	5,356,472	319
Net gain (less loss), business property or transactions (section 1231)	12,786,045	1,551,598	233,308	10,529	116,816	99,347	55,048	10,483,533	9,772,876	9,239,456	235,866	–
Other income	13,157,086	89,006	1,717,172	118,266	3,834	70,172	100,429	10,338,091	5,795,803	3,952,837	720,116	–
Total deductions	**22,880,167**	**376,170**	**3,746,776**	**77,183**	**737,217**	**691,979**	**153,801**	**14,312,776**	**6,075,046**	**5,164,405**	**2,779,381**	
Charitable deduction	609,008	24,072	5,432	3,704	24,762	11,349	22,320	294,716	184,494	161,432	222,653	4,883
Expensed cost of certain depreciable property (section 179)	656,687	176,852	7,093	48,003	34,674	8,027	73,617	26,336	20,905	15,417	277,956	–
Deductions related to portfolio income	3,135,705	26,992	85,394	973	1,234	7,456	676	2,920,927	450,402	335,205	91,304	4,129
Interest expense on investment debts	6,157,437	17,347	35,586	9,225	4,835	42,513	5,071	5,888,841	2,197,960	1,741,676	154,020	750
Foreign taxes	663,451	1,181	206,685	3	54,210	4,970	6,367	312,613	17,766	17,322	77,421	–
Qualified expenditures (section 59(e)	2,273,933	31,900	2,035,157	1,983	137,153	21,274	1,725	41,652	15,442	15,350	3,088	–
Other deductions	9,383,946	97,827	1,371,433	13,292	480,349	596,390	44,024	4,827,690	3,188,076	2,878,003	1,952,937	3
Income (less loss) distributable to partners, by type of partner:												
All partners	**59,603,285**	**3,658,101**	**-446,676**	**2,110,688**	**1,371,126**	**922,105**	**3,114,458**	**14,040,266**	**-3,128,751**	**-692,898**	**34,789,662**	**43,555**
Corporate general partners	3,899,562	115,289	-1,594,785	702,172	307,242	812,598	426,337	-1,606,606	-2,124,604	-786,861	4,737,463	-148
Corporate limited partners	60,005	5,107	85,650	49,382	192,944	91,336	169,261	122,295	-2,013,360	-1,334,227	-473,297	–
Individual general partners	47,823,043	2,711,479	37,731	1,317,113	529,950	220,955	2,075,853	11,514,851	6,925,436	6,203,683	29,391,735	23,376
Individual limited partners	2,442,657	231,106	95,256	6,838	51,181	33,933	93,052	1,111,032	-2,251,425	-2,066,561	816,027	4,231
Partnership general partners	-2,438,301	124,560	50,174	47,624	124,975	259,655	114,931	-2,613,675	-2,590,207	-1,948,858	-34,201	6,966
Partnership limited partners	1,252,219	282,475	841,131	-11,471	64,316	341,745	41,400	478,138	-2,142,938	-1,874,688	-26,988	7,762
Tax-exempt organization general partners	597,874	1,333	-345,448	–	55,585	488,966	1,107	358,988	173,852	162,092	37,345	–
Tax-exempt organization limited partners	1,099,326	3,481	13,388	-2,432	868	17,167	669	997,740	87,547	89,494	68,445	–
Nominee and other general partners	2,641,669	42,918	297,262	8,956	13,044	9,999	36,810	2,083,503	885,850	913,951	147,809	1,368
Nominee and other limited partners	2,225,231	140,352	72,967	-7,493	31,021	31,224	237,837	1,593,999	-78,904	-50,923	125,324	–

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

Table 5--Number of Partnerships and Partners, and Net Income, and Percentage Changes, Tax Years 1985-1992

[All figures are based on samples--numbers are in thousands, money amounts are in billions of dollars]

Selected industry	1985	1986	1987	1988	1989	1990	1991	1992	Percentage change 1992-1991
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of partnerships									
All industries	**1,713.6**	**1,702.9**	**1,648.0**	**1,654.2**	**1,635.2**	**1,553.5**	**1,515.3**	**1,484.8**	**-2.0**
Agriculture, forestry, and fishing	135.9	147.5	148.9	122.0	131.1	125.0	127.0	124.6	-2.0
Mining	62.4	53.1	59.9	48.1	45.5	40.9	39.0	36.4	-6.7
Oil and gas extraction	55.8	48.8	53.5	45.3	42.5	38.6	34.1	31.8	-6.9
Construction	56.7	61.4	62.4	74.6	62.0	59.5	57.2	59.4	3.9
Manufacturing	30.0	27.5	34.7	25.9	26.3	28.3	24.0	24.1	0.4
Transportation and public utilities	25.0	21.1	29.8	20.4	22.5	25.2	26.1	23.5	-9.9
Communications, electric, gas, and sanitary services	7.6	8.2	10.2	8.9	9.9	6.4	6.7	4.7	-29.8
Wholesale and retail trade	200.5	174.1	184.8	179.0	173.2	175.9	171.0	162.5	-5.0
Finance, insurance, and real estate	843.9	852.7	827.5	868.0	852.5	822.3	803.8	797.3	-0.8
Real estate operators and lessors of buildings	582.5	602.2	585.1	591.0	589.8	563.9	545.2	533.7	-2.1
Holding and investment companies[1]	110.9	107.4	89.3	102.0	99.3	90.4	91.3	94.2	3.2
Services	341.3	325.1	291.5	296.0	299.4	267.3	260.4	252.5	-3.0
Hotels and other lodging places	21.8	25.9	24.7	21.0	20.6	20.2	24.6	23.4	-4.8
Legal services	30.8	30.0	25.2	23.0	30.9	22.4	22.9	24.0	5.2
Number of partners									
All industries	**13,244.8**	**15,228.5**	**16,963.3**	**17,291.2**	**18,431.9**	**17,095.0**	**15,801.0**	**15,734.7**	**-0.4**
Agriculture, forestry, and fishing	584.8	642.3	592.3	554.7	591.1	502.7	551.7	504.3	-8.6
Mining	2,207.1	2,350.6	2,742.3	2,466.7	2,770.9	2,148.8	1,414.5	1,388.6	-1.8
Oil and gas extraction	2,130.8	2,270.1	2,660.6	2,429.5	2,723.7	2,114.8	1,359.5	1,343.9	-1.2
Construction	134.0	137.4	153.2	179.0	164.9	161.5	151.7	157.9	4.1
Manufacturing	105.0	107.7	177.8	173.4	185.2	246.2	175.2	224.9	28.4
Transportation and public utilities	186.3	223.3	428.9	433.4	434.6	503.4	519.1	527.4	1.6
Communications, electric, gas, and sanitary services	124.6	171.2	347.2	364.2	351.2	344.0	365.8	363.0	-0.8
Wholesale and retail trade	492.5	408.6	476.0	490.5	495.8	480.9	447.8	425.4	-5.0
Finance, insurance, and real estate	7,754.6	9,459.5	10,327.4	10,879.7	11,326.5	10,846.2	10,316.5	10,328.1	0.1
Real estate operators and lessors of buildings	5,185.7	6,524.1	6,792.1	6,931.1	6,492.0	6,259.5	6,226.5	6,342.8	1.9
Holding and investment companies[1]	1,114.3	1,399.8	2,056.7	2,035.4	2,385.2	2,475.0	2,355.9	2,181.2	-7.4
Services	1,713.1	1,744.3	2,041.8	2,060.4	2,369.7	2,153.2	2,206.5	2,166.6	-1.8
Hotels and other lodging places	189.6	199.1	486.1	316.4	320.4	306.3	280.9	320.0	13.9
Legal services	132.9	142.5	127.9	153.9	155.8	130.0	125.7	134.2	6.8
Net income (less deficit)[2]									
All industries	**-8.9**	**-17.4**	**-5.4**	**14.5**	**14.1**	**16.6**	**21.4**	**42.9**	**100.5**
Agriculture, forestry, and fishing	-1.0	-0.9	-2.0	1.1	1.4	1.7	1.7	2.2	28.0
Mining	1.5	-3.5	-0.1	0.9	2.0	2.2	0.8	1.0	29.4
Oil and gas extraction	2.3	-2.7	-1.3	0.5	1.7	2.0	0.6	0.7	12.6
Construction	2.2	2.5	2.8	3.3	2.6	1.9	1.5	1.9	27.6
Manufacturing	-1.1	-0.5	0.8	1.5	1.4	1.2	0.9	1.9	106.8
Transportation and public utilities	-3.1	-3.0	-3.8	-2.3	-2.0	-0.1	-1.4	1.0	173.6
Communications, electric, gas, and sanitary services	-3.5	-3.2	-3.9	-2.8	-2.3	-1.9	-2.0	-1.0	48.8
Wholesale and retail trade	2.0	2.3	2.7	3.4	2.5	2.6	2.6	2.6	-2.9
Finance, insurance, and real estate	-25.9	-33.0	-26.8	-19.3	-20.8	-19.2	-12.8	-0.8	94.1
Real estate operators and lessors of buildings	-26.2	-32.8	-33.1	-31.3	-30.1	-25.4	-18.6	-10.1	45.5
Holding and investment companies[1]	2.0	2.2	6.4	9.0	8.8	6.7	7.6	8.7	15.4
Services	16.5	18.6	18.1	25.6	26.7	26.5	28.0	33.0	17.7
Hotels and other lodging places	-3.4	-4.3	-4.9	-4.2	-5.4	-4.9	-4.3	-2.9	33.4
Legal services	10.7	11.9	11.6	15.2	16.6	16.3	16.9	18.1	7.2

[1]Excludes common trust funds and investment clubs.

[2]Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term capital gains, net long term capital gains or "other" portfolio income), net income (loss) from rental real estate, and net income from other rental activities.

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