

SOI BULLETIN

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The *Statistics of Income (SOI) Bulletin* is issued quarterly by the Statistics of Income Division of the Internal Revenue Service. The report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed, as well as information from periodic or special analytical studies of particular interest to students of the U.S. tax system, tax policymakers, and tax administrators. Selected historical and other data tables, previously published in every issue of the *SOI Bulletin*, now are published only in the spring issue of the *Bulletin*. These tables are also available on SOI's pages of the IRS Web site (www.irs.gov/statistics). The *SOI Bulletin* is now published online only.

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Featured Articles:

Partnership Returns, 2013

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By Ron DeCarlo and Nina Shumofsky

The number of partnerships and partners in the United States continued to increase for Tax Year 2013. Partnerships filed more than 3 million returns for the year, representing more than 27 million partners. The real estate and leasing sector contained nearly half of all partnerships (49.8 percent) and just over a quarter of all partners (27.7 percent).

Controlled Foreign Corporations, 2010

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by Jason Wenrich

The number of foreign corporations controlled by U.S. multinational corporations decreased slightly in 2010 to 84,260. Despite this decrease, end-of-year assets (\$15.9 trillion), total receipts (\$6.2 trillion), and current earnings and profits (less deficit) before income taxes (\$822 billion) all increased from Tax Year 2008. Almost 79 percent of controlled foreign corporations (CFCs) were concentrated in the services; goods production; and distribution and transportation of goods sectors. CFCs were incorporated in 186 different countries of which almost 41 percent were incorporated in Europe.

In the Next Issue

Articles on the following topics are tentatively planned for inclusion in the winter 2016 issue of the *Statistics of Income Bulletin*, scheduled to be published in March 2016:

- Corporate Foreign Tax Credit, 2010
- Sole Proprietorships, 2013..

Partnership Returns, 2013

By Ron DeCarlo and Nina Shumofsky

SOI Has Published Partnership Data Annually Since 1957

A partnership is the relationship between two or more persons who join to carry on a trade or business. Each person contributes money, property, labor, or skill with the expectation of sharing in the profits and losses of the business, regardless of whether a formal partnership agreement was made. Every partnership that engages in trade or business, or has income from sources in the United States, must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service.

The IRS Statistics of Income (SOI) Division has published partnership data annually since 1957. Prior to that, SOI published financial data for 1939, 1946, 1947, and 1953 only. SOI individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. SOI data include the number of partnerships since then.

The number of partnerships and partners in the United States continued to increase for Tax Year 2013. Partnerships filed more than 3 million tax returns for the year, representing more than 27 million partners. The real estate and rental and leasing sector contained nearly half of all partnerships (49.8 percent) and just over a quarter of all partners (27.7 percent).

Total assets and total receipts increased from the previous year, while total net income (loss) declined slightly (Figure A).¹ The finance and insurance sector accounted for the largest portion of each of these three critical financial figures.

Figure A
Partnership Returns: Percentage Changes in Selected Items, Tax Years 2004–2013

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
2004	7.2	10.3	20.0	16.2	27.7
2005	8.5	4.2	18.3	23.1	41.9
2006	6.6	3.2	24.8	12.5	22.1
2007	5.1	10.7	18.9	14.9	2.5
2008	1.6	4.2	-5.5	-0.3	-33
2009	0.7	9.5	-2.4	-18.1	-10.5
2010	2.5	6.1	5.4	14.3	44.9
2011	1.1	8.7	3.8	9.8	-2.2
2012	3.1	3.9	7.0	9.4	33.9
2013	2.1	8.5	9.8	7.1	-1.2

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Highlights

- Partnerships filed more than 3.4 million tax returns for 2013, a 2.1-percent increase over the number filed for 2012. These returns represented 27.5 million partners, up 8.5 percent from the previous year.
- Domestic limited liability companies (LLCs) made up the majority (66 percent) of all partnerships, surpassing all other entity types for the 12th consecutive year.
- Domestic limited partnerships represented only 12 percent of all partnerships but reported the most profits (32.4 percent), and the largest share of partners (45.2 percent).
- Real estate and rental and leasing accounted for about half (49.8 percent) of all partnerships and just over a quarter (27.7 percent) of all partners. The finance and insurance sector reported the largest shares of total net income (loss) (41.1 percent), total assets (56.7 percent), and total receipts (21.8 percent) in 2013.
- Total assets increased 9.8 percent between 2012 and 2013, from \$22 trillion to \$24.2 trillion. Some 18 (out of 20) industrial sectors reported an increase.
- Receipts totaled \$7.1 trillion for 2013, up 7.1 percent from the amount reported for 2012. Business receipts made up the majority of total receipts (71.7 percent), rising 8.1 percent for the year.
- Total net income (loss), or profit, decreased 1.2 percent, from \$777.9 billion for 2012 to \$768.8 billion for 2013. Multiple components accounted for this decline, including ordinary income, interest income, and dividend income.
- Between 2012 and 2013, total income (loss) minus total deductions available for allocation increased from \$1,400.8 billion to \$1,478.5 billion. Partners classified as partnerships received the largest share of income (loss) allocated to partners, \$491.6 billion.

The number of partnerships grew 2.1 percent (from 3,388,561 to 3,460,699) between 2012 and 2013 (Figure B). Since 2004, the number of partnerships has grown at an average annual rate of 3.3 percent. Partnerships classified as limited liability companies (LLCs) accounted for the majority of this growth.²

The number of partners has grown each of the last 10 years, increasing 8.5 percent (from 25,333,616 to 27,491,241) between 2012 and 2013. Partnerships with less than three partners made up more than half (56.3 percent) of all partnerships (Figure C). These same-sized partnerships accounted for more than a quarter (26.3 percent) of all partnerships with total assets of \$100 million or more. Despite the large portion of partnerships with less than 3 partners, partnerships with 100 or more partners accounted for just over half (50.1 percent) of all partners in 2013.

¹ This article references Tax Year 2012 data. For further information on these data, see DeCarlo, Ron, et al., "Partnership Returns, 2012," *Statistics of Income Bulletin*, Winter 2015, Volume 34, Number 3.

² For more information on LLCs, see the "Explanation of Selected Terms" section of this article.



Figure B

Partnership Returns: Number of Partnerships and Partners, by Selected Industrial Groups, Tax Years 2012–2013

Industrial group	Number of Partnerships		Percentage change	Number of Partners		Percentage change
	2012	2013		2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	3,388,561	3,460,699	2.1	25,333,616	27,491,241	8.5
Finance and insurance	306,245	317,478	3.7	6,296,529	6,702,857	6.5
Securities, commodity contracts, and other financial investments and related activities	231,455	243,220	5.1	4,444,389	5,007,791	12.7
Securities and commodity contracts and exchanges	12,676	9,930	-21.7	525,163	424,651	-19.1
Other financial investment activities	218,779	233,290	6.6	3,919,226	4,583,140	16.9
Funds, trusts and other financial vehicles	41,762	46,150	10.5	1,650,358	1,522,651	-7.7
Other finance and insurance	33,028	28,108	-14.9	201,782	172,415	-14.6
Real estate and rental and leasing	1,664,237	1,721,957	3.5	7,326,019	7,612,651	3.9
Real estate	1,622,349	1,678,148	3.4	7,133,255	7,241,979	1.5
Lessors of residential buildings and dwellings and cooperative housing	509,675	532,497	4.5	2,149,943	2,375,317	10.5
Lessors of nonresidential buildings (except miniwarehouses)	657,146	662,147	0.8	2,806,620	2,716,703	-3.2
Lessors of miniwarehouses and self-storage units	17,266	18,196	5.4	59,615	65,379	9.7
Lessors of other real estate property	99,915	101,672	1.8	516,370	456,286	-11.6
Other real estate activities	338,347	363,634	7.5	1,600,707	1,628,295	1.7
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	41,888	43,809	4.6	192,765	370,672	92.3

NOTE: Detail may not add to totals because of rounding. For data on additional industries, see Table 10.
Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Partnerships do not pay taxes on their income, but “pass through” any profits and losses to their partners, who must include those profits and losses on their income tax returns. For 2013, partnerships passed through \$1,478.5 billion in total income (loss) minus total deductions available for allocation to their partners (Table 5). This amount represents a 5.5-percent increase from 2012 when partnerships passed through \$1,400.8 billion. The finance and insurance sector accounted both for the largest amount reported and the biggest change in passthrough dollars, increasing \$96.7 billion to \$920.8 billion for 2013. For the second consecutive year, partners who are partnerships received the largest portion of this income for 2013.³

Finance and Insurance Industry Dominated Assets, Receipts, and Net Income (Loss)

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. This sector accounted for about half of all partnerships for 2013 (49.8 percent) and 2012 (49.1 percent). Partners from this sector made up about a third of all partners for 2013 (27.7 percent) and 2012 (28.9 percent). While partnerships in this sector made up the majority of all partnerships, they reported 21.7 percent of total assets, only 6.9 percent of total receipts, and 10.7 percent of total net income (loss) for 2013 (Figure D).

The finance and insurance sector, however, represented a larger percentage of several key money amounts, compared to all other sectors for 2013. Partnerships classified in this sector

reported the largest share of total assets (56.7 percent), total receipts (21.8 percent), and total net income (loss) (41.1 percent). However, this sector accounted for a smaller portion of total partnerships (9.2 percent) and partners (24.4 percent).

The other financial investment activities industry remained the dominant industry in the finance and insurance sector for the year. It represented the largest share of the sector’s partnerships (73.5 percent), partners (68.4 percent), total assets (81.2 percent), total net income (loss) (80 percent), and total receipts (78.5 percent) for 2013. Furthermore, this industry has accounted for 60 percent or more of these categories since 2004.

Total Assets Continued To Increase

Total assets for all partnerships increased for the fourth year in a row. For both 2012 and 2013, some 18 (out of 20) sectors reported an increase, compared to the previous year. For partnerships reporting balance sheet information, total assets rose 9.8 percent (from \$22 trillion to \$24.2 trillion) between 2012 and 2013 (Figure D). The finance and insurance sector accounted for the largest portion of this growth with an increase of \$1,556.6 billion (from \$12,151.9 billion to \$13,707.4 billion), followed by the real estate and rental and leasing sector with an increase of \$289.8 billion (from \$4,952.8 billion to \$5,242.6 billion).

Total Receipts Rose 7.1 Percent Between 2012 and 2013

Partnerships reported a 7.1-percent increase in total receipts (from \$6.6 trillion to \$7.1 trillion) between 2012 and 2013. Business receipts made up the majority of total receipts (71.7

³ For further discussion of passthrough income, see the “Partnerships Allocated Almost \$1.5 Trillion to Their Partners in 2013” section of this article.

Figure C
Partnership Returns: Number of Partnerships and Partners by
Number of Partners per Partnership, Tax Year 2013

Number of partners per partnership	Total number of partnerships	Partnerships with \$100,000,000 or more in assets	
		Number of partnerships	Percentage of total
	(1)	(2)	(3)
Number of partnerships, total	3,460,699	24,323	0.7
Number of partners per partnership:			
Less than 3	1,947,300	6,388	0.3
3 less than 5	925,239	4,929	0.5
5 less than 10	391,524	3,129	0.8
10 less than 20	108,768	2,210	2.0
20 less than 30	40,278	1,258	3.1
30 less than 40	13,248	960	7.2
40 less than 50	8,023	776	9.7
50 less than 60	4,010	554	13.8
60 less than 70	3,572	516	14.4
70 less than 80	4,585	429	9.4
80 less than 90	1,560	308	19.8
90 less than 100	1,645	321	19.5
100 or greater	10,948	2,545	23.2
1,000 or greater [1]	407	254	62.5

Number of partners per partnership	Total number of partners	Partnerships with \$100,000,000 or more in assets	
		Number of partners	Percentage of total
	(4)	(5)	(6)
Number of partners, total	27,491,241	11,922,074	43.4
Number of partners per partnership:			
Less than 3	3,892,086	12,770	0.3
3 less than 5	3,125,620	16,491	0.5
5 less than 10	2,403,275	20,481	0.9
10 less than 20	1,453,412	30,596	2.1
20 less than 30	960,936	30,334	3.2
30 less than 40	455,630	32,782	7.2
40 less than 50	354,854	34,340	9.7
50 less than 60	213,757	30,262	14.2
60 less than 70	227,614	33,211	14.6
70 less than 80	343,334	31,805	9.3
80 less than 90	131,375	26,050	19.8
90 less than 100	154,607	30,410	19.7
100 or greater	13,774,743	11,592,543	84.2
1,000 or greater [1]	11,707,414	11,062,988	94.5

[1] These statistics are also included on the line entitled "100 or greater."

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

percent), and showed a corresponding increase of \$379.3 billion (to \$5.1 trillion) for the year (Table 7). (See the "Explanation of Selected Terms" section for the definition of total receipts and business receipts.) Almost all (18 out of 20) industrial sectors reported a rise in total receipts for the year. The finance and insurance sector reported the largest dollar gain in total receipts, rising \$158.5 billion (from \$1,380.7 billion to \$1,539 billion).

Twelve Industrial Sectors Reported a Decline in Total Net Income (Loss)

Total net income (loss) or profits decreased 1.2 percent (from \$777.9 billion to \$768.8 billion) between 2012 and 2013 (Figure E). Partnerships reported the largest decreases in interest income (down \$9.2 billion), dividends (down \$8.7 billion), and ordinary business income (down \$4.6 billion). Increases in net rental real estate (up \$8.8 billion) and royalties (up \$4.1 billion) offset these declines for the year.

For Tax Year 2013, some 12 industrial sectors reported a decrease in profits, compared to 2012 when all 20 sectors showed a gain in profits (Table 10). The finance and insurance sector reported the largest overall decrease in profits (down \$19.4 billion) in contrast to 2012, when it reported the largest increase (up \$60.6 billion). The securities, commodity contracts, and other financial investments and related activities subsector reported the largest portion of this decrease (down \$13.9 billion). The real estate and rental and leasing sector, in contrast, had the highest increase (up \$15.5 billion).

Limited Liability Companies Made Up the Majority of All Partnerships for the 12th Consecutive Year

Partnerships classify their business structures as one of six entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or "other" partnership. (See the "Explanation of Selected Terms" section for definitions of the entity types.)

Limited liability companies (LLCs) made up the majority of all partnerships (66 percent), surpassing all other entity types for the 12th consecutive year. The number of LLCs rose to 2.3 million after increasing 3.3 percent between 2012 and 2013 (Figure F). Partners associated with LLCs increased 5.4 percent (from 9.2 million to 9.7 million), and LLC profits decreased slightly (from \$242.5 billion to \$241.9 billion) (Figure G). LLCs represented 31.5 percent of the overall profits for all partnerships for 2013, an increase from 31.2 percent in 2012. Looking at gains and losses separately, the losses for LLCs (\$210.6 billion) were more than double the combined losses for general and limited partnerships (\$87.9 billion) and reduced the net profit amount for partnerships overall.

In contrast to LLCs, limited partnerships represented only 12 percent of all partnerships, reported the most profits (32.4 percent), and had the largest share of partners (45.2 percent). Over the last 10 years, the number of limited partnerships has remained constant, while the number of partners associated with those partnerships has risen 76.9 percent and profits have increased 65.3 percent (Figure H). The total net income (loss) for limited partnerships decreased \$10.9 billion (from \$259.9 billion to \$249 billion) between 2012 and 2013.

Prior to 2002, domestic general partnerships were consistently the most common type of partnership and have ranked second since that time. With the exception of a slight increase

Figure D

Partnership Returns: Total Assets, Total Receipts, and Total Net Income (Loss) by Selected Industrial Group, Tax Years 2012–2013

[Money amounts are in thousands of dollars]

Industrial group	Total assets		Percentage change	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2012	2013		2012	2013		2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	22,014,928,866	24,163,126,120	9.8	6,607,510,727	7,073,877,266	7.1	777,924,476	768,841,333	-1.2
Finance and insurance	12,151,867,789	13,707,433,563	12.8	1,380,721,059	1,539,178,985	11.5	335,406,761	316,000,368	-5.8
Securities, commodity contracts, and other financial investments and related activities	10,359,613,108	11,811,809,591	14.0	1,166,387,678	1,323,908,844	13.5	271,937,363	258,074,319	-5.1
Securities and commodity contracts and exchanges	566,371,544	675,668,054	19.3	97,982,731	115,672,918	18.1	5,135,547	6,219,684	21.1
Other financial investment activities	9,793,241,564	11,136,141,536	13.7	1,068,404,946	1,208,235,926	13.1	266,801,816	251,854,635	-5.6
Funds, trusts and other financial vehicles	1,450,993,551	1,667,383,888	14.9	131,983,862	157,019,193	19.0	43,658,479	45,621,410	4.5
Other finance and insurance	341,261,130	228,240,084	-33.1	82,349,520	58,250,948	-29.3	19,810,919	12,304,639	-37.9
Real estate and rental and leasing	4,952,793,483	5,242,573,943	5.9	448,113,290	489,007,095	9.1	66,865,794	82,333,845	23.1
Real estate	4,820,459,417	5,099,273,513	5.8	405,782,208	442,307,380	9.0	56,385,374	70,496,746	25.0
Lessors of residential buildings and dwellings and cooperative housing	1,223,006,770	1,338,358,418	9.4	66,707,535	62,259,002	-6.7	-9,359,201	-8,331,996	11.0
Lessors of nonresidential buildings (except miniwarehouses)	2,338,893,110	2,425,126,835	3.7	139,703,638	174,220,420	24.7	53,113,883	61,624,928	16.0
Lessors of miniwarehouses and self-storage units	41,831,207	47,749,847	14.1	4,245,774	4,303,136	1.4	2,242,796	2,683,904	19.7
Lessors of other real estate property	175,532,819	180,560,712	2.9	17,106,467	14,697,002	-14.1	5,177,023	5,378,972	3.9
Other real estate activities	1,041,195,511	1,107,477,701	6.4	178,018,794	186,827,820	4.9	5,210,872	9,140,938	75.4
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	132,334,066	143,300,430	8.3	42,331,083	46,699,716	10.3	10,480,420	11,837,099	12.9

NOTE: Detail may not add to totals because of rounding. For data on additional industries, see Table 10.
Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Figure E

Partnership Returns: Components of Total Net Income (Loss), Tax Years 2012–2013

[Money amounts are in thousands of dollars]

Item	2012	2013	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
Total net income (loss) [1]	777,924,476	768,841,333	-9,083,143	-1.2
Ordinary business income (loss)	392,228,047	387,606,756	-4,621,291	-1.2
Interest income	166,218,587	156,987,861	-9,230,726	-5.6
Dividend income	157,907,896	149,196,774	-8,711,122	-5.5
Royalties	23,545,929	27,693,086	4,147,157	17.6
Net rental real estate income (loss)	34,099,923	42,943,661	8,843,738	25.9
Other net rental income (loss)	3,924,094	4,413,193	489,099	12.5

[1] Total net income (loss) is discussed in the "Explanation of Selected Terms" section.
NOTE: Detail may not add to totals because of rounding.

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

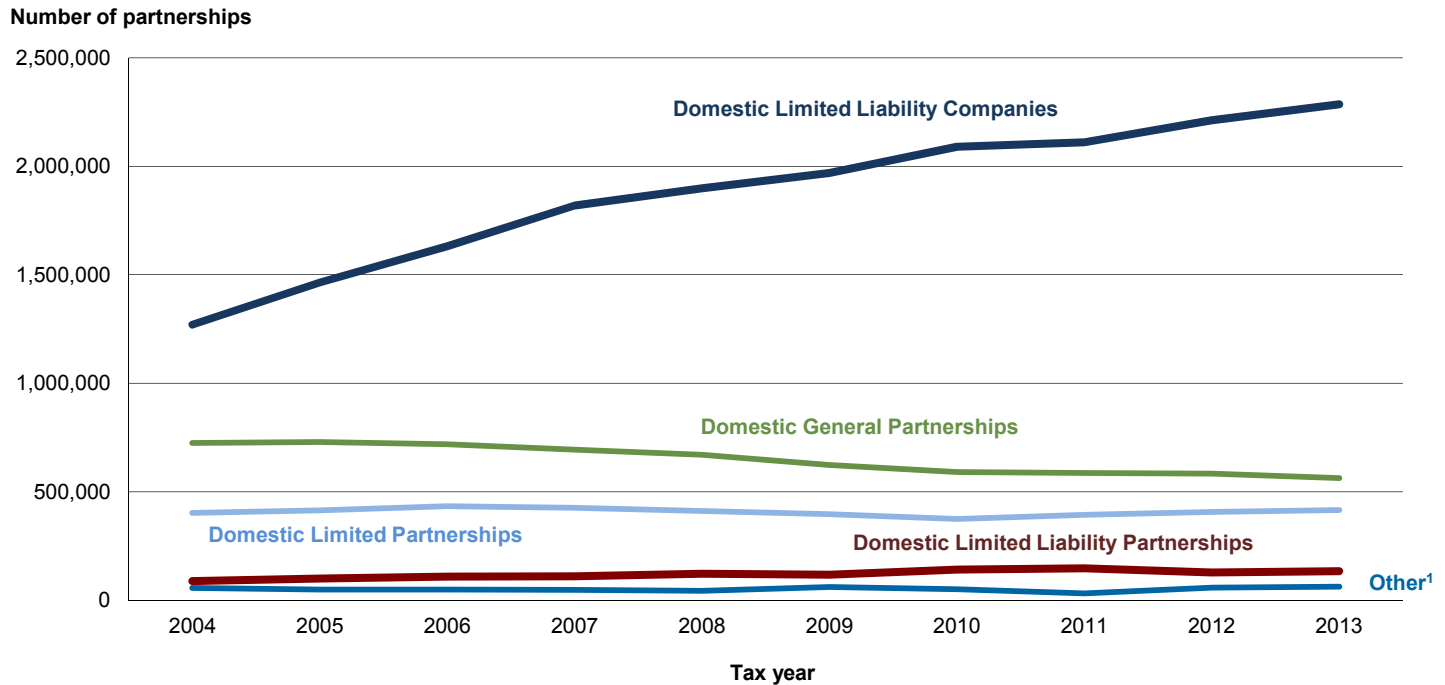
for 2005, the number of domestic general partnerships has declined 23 percent over the past 10 years (Figure I). This type of partnership accounted for 16.3 percent (0.6 million) of all partnerships for Tax Year 2013, following a decrease of 3.4 percent between 2012 and 2013.

Partnerships Allocated Almost \$1.5 Trillion to Their Partners in 2013

Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. For 2013, all partnerships reported a total of \$1,829.7 billion in total income (loss) available for allocation before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$350.8 billion. The difference between total income (loss) and total deductions resulted in \$1,478.5 billion of total income (loss) minus total deductions available for allocation to partners, a 5.5-percent increase (or \$77.7 billion) over 2012. Of the \$1,478.5 billion available for allocation to partners, almost all (98 percent or \$1,454.2 billion) was identified by type of partner. The difference between total income (loss) minus total deductions available for allocation and income (loss) allocated to partners was due to some partnerships' failure to report allocations, by type of partner, on their originally filed returns.

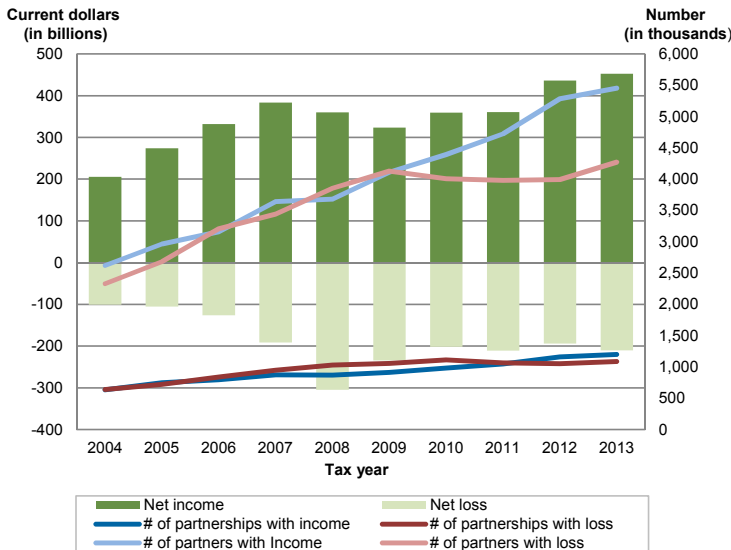
Earlier trends in dollars allocated by partner type have fluctuated in recent years. For the second consecutive year, partnerships surpassed both corporations and individuals as the top income (loss) recipients. Partnerships passed \$491.6 billion through to partners classified as partnerships for 2013, a \$40.8-billion increase over the \$450.8 billion passed through for 2012. In addition, partnerships passed \$378.1 billion through to

Figure F
Number of Partnerships by Type of Entity, Tax Years 2004–2013



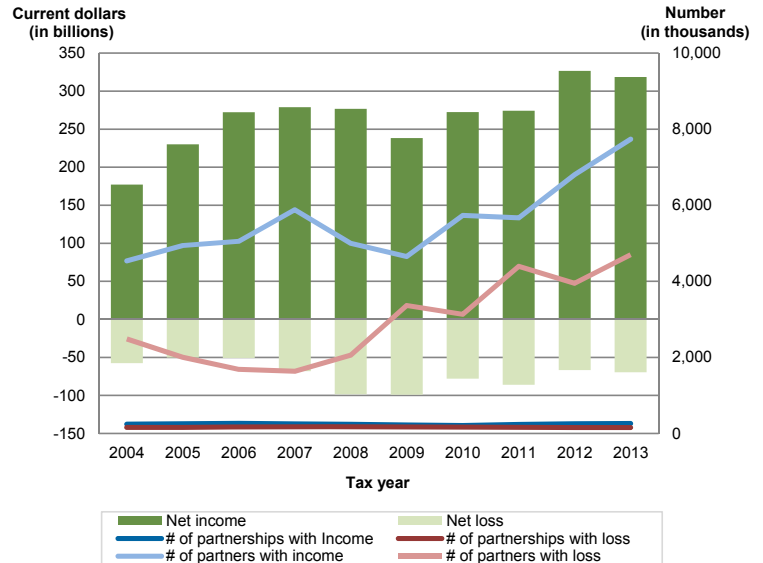
[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box. Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Figure G
Domestic Limited Liability Companies: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Profit and Loss, Tax Years 2004–2013



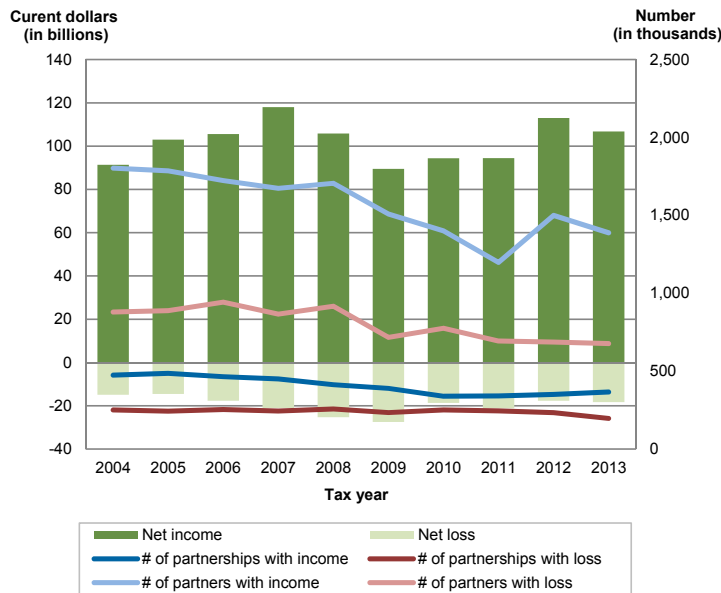
NOTE: For the full tabular data represented in this figure, see Tables 9a, 9b, and 9c. Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Figure H
Domestic Limited Partnerships: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Profit and Loss, Tax Years 2004–2013



NOTE: For the full tabular data represented in this figure, see Tables 9a, 9b, and 9c. Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Figure I
Domestic General Partnerships: Number of Partnerships and Partners, and Amount of Net Income (Loss), by Profit and Loss, Tax Years 2004–2013



NOTE: For the full tabular data represented in this figure, see Tables 9a, 9b, and 9c. Source: IRS, Statistics of Income Division, Partnerships, April 2015.

partners classified as corporations, surpassing the passthrough totals for individual partners for the first time since 2010. Partnerships passed \$362.6 billion through to partners classified as individuals for 2013, a slight decrease compared to \$375 billion passed through for 2012 (Figure J).

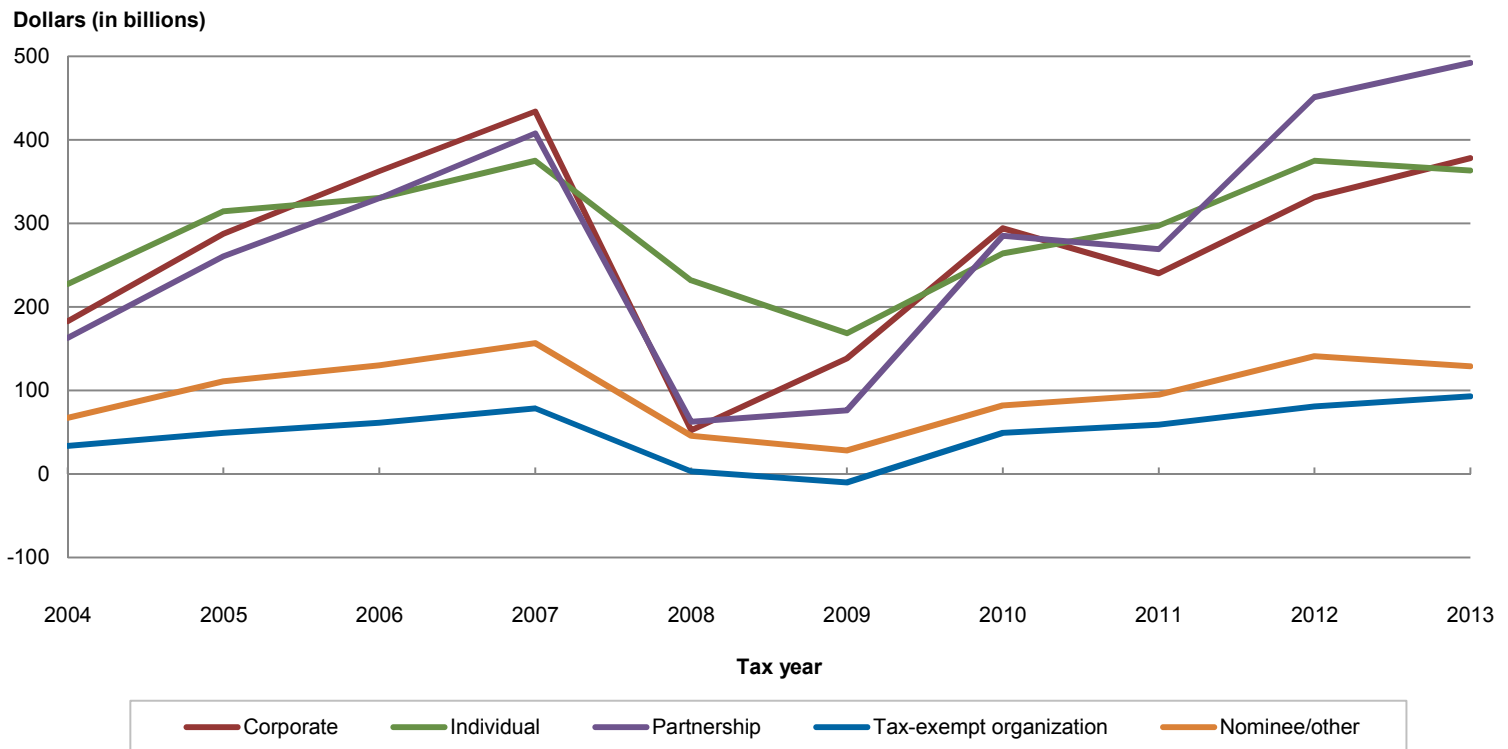
Since the North American Industry Classification System (NAICS) data were first reported in 1998, partnerships classified in the finance and insurance sector have had the largest share of allocations (with the exception of 2002). This trend continued for 2013, when this sector reported 62.3 percent of the total amount of allocations to partners, up from 59.9 percent in 2012.

Increases in Gross Rents Drove a Rise in Net Rental Real Estate Income (Loss)

For all industries, net rental real estate income (loss) increased 25.9 percent (to \$42.9 billion) between 2012 and 2013 (Figure K). This is the fourth year of reported gains, following 2 years of deficits for 2008 and 2009. The majority of this increase came from increases in gross rents (up \$20.7 billion), outpacing rises in real estate rental expenses (up \$14.9 billion) (Table 4).

The real estate and rental and leasing sector reported the largest changes in net rental real estate income (loss), increasing \$8.5 billion to \$43.6 billion for 2013. Within this sector, the lessors of nonresidential buildings industry (except miniwarehouses) reported \$53.9 billion for net rental real estate income,

Figure J
Partnerships: Income (Loss) Allocations, by Type of Partner, Tax Years 2004–2013



Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Figure K

Partnership Returns: Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2012–2013

(Money amounts are in thousands of dollars)

Industrial group	2012	2013	Change	
			Amount	Percentage
			(3)	(4)
All industries	34,099,923	42,943,661	8,843,738	25.9
Real estate and rental and leasing	35,119,152	43,607,632	8,488,480	24.2
Real estate	34,774,775	43,382,518	8,607,743	24.8
Lessors of residential buildings and dwellings and cooperative housing	-10,895,268	-10,024,667	870,601	8.0
Lessors of nonresidential buildings (except miniwarehouses)	47,166,123	53,886,772	6,720,649	14.2
Lessors of miniwarehouses and self-storage units	2,132,004	2,557,319	425,315	19.9
Lessors of other real estate property	4,010,364	3,318,400	-691,964	-17.3
Other real estate activities	-7,638,448	-6,355,304	1,283,144	16.8

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

which was the largest amount for an individual industry. Losses reported by lessors of residential buildings and dwellings (\$10 billion) and other activities related to real estate (\$6.4 billion) offset the industry's income for the year.

Partnerships Reported Billions of Dollars in Difference Between Financial and Tax Reporting

Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships*, provides more detail on the differences between financial accounting net income and tax accounting net income. Differences are divided into two categories: temporary and permanent. Temporary (or timing) differences between book income and taxable income are due to items of revenue or expense that are recognized in different periods for tax and book reporting. Permanent differences are differences that partnerships never reverse; they are either nontaxable book revenues or nondeductible book expenses. For 2013, partnerships that filed a Schedule M-3 reported \$1,950.6 billion in income (loss) per income statement, \$-693.3 billion in temporary differences, \$23 billion in permanent differences, and \$1,279.2 billion in income (loss) per tax return.

About Three-Quarters of All Partnerships Filed Their Tax Returns Electronically

In 1986, the Internal Revenue Service (IRS) first offered partnerships the option of using electronic media to file their Form 1065 returns. Beginning in Tax Year 2000, the IRS required partnerships with more than 100 partners to file their returns electronically; however, the IRS could waive the electronic filing rules if a partnership demonstrated that a hardship would result from the requirement. For returns with less than 100 partners, electronic filing was optional.

Some 2.6 million partnerships filed electronically for 2013, an increase of 9.3 percent from the 2.4 million partnerships that filed returns electronically for 2012. These partnerships represented 24.3 million partners for 2013, a 12.5-percent increase from the 21.6 million partners for 2012. In addition, for 2013, returns filed electronically represented 76.1 percent of all partnerships, 88.5 percent of all partners, 67.7 percent of total assets,

and 59.9 percent of total net income (loss), all increases from the previous year.

Fewer Partnerships Chose To File Form 1065-B for Electing Large Partnerships for 2013

The IRS introduced Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, for Tax Year 1998. Unlike regular partnerships that report the distribution of partners' allocated shares of income, gain, loss, deductions, or credits to each partner, electing large partnerships combine most items at the partnership level and only pass the net amounts through to the partners. For 2013, some 91 partnerships filed Form 1065-B, down from 103 filed for 2012. The number of partners decreased 32.7 percent (from 26,791 to 18,041) between 2012 and 2013. In addition, total net income (loss) decreased 19.7 percent (from \$242.8 million to \$195.1 million), and total assets rose 9.5 percent (from \$10.6 billion to \$11.7 billion) for the year.

Data Sources and Limitations

SOI based the statistics for Tax Year 2013 on a stratified probability sample of 42,929 returns selected from a population of 3,759,758 partnerships. Tax Year 2013 covers returns processed by the IRS during Calendar Year 2014. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for active partnerships, defined as those reporting any items of income or deduction derived from a trade or business, or from rental or portfolio income.

SOI stratified the population into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income (loss). From these classes, SOI selected returns at various probabilities (from 0.04 percent to 100 percent) and weighted them to represent the total population. SOI ruled 600 sampled returns as "out of scope" because they had no activity

or duplicated other returns already in the study. This resulted in a final sample of 42,323 returns and an estimated overall active population of 3,460,699.

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

Notes for Data Tables

All money amounts and frequencies in the data tables were subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. At the table level, SOI rounded money amounts to the nearest \$1,000, and amounts of \$500 or more to the next highest thousand. Total amounts between +\$500 and -\$500 were footnoted to indicate an amount that rounded to zero was present.

Whenever a cell frequency was less than 3, SOI either combined or deleted the estimate to avoid disclosing information about specific partnerships. A footnote at the end of the table describes how to identify such combinations or deletions. In other cases, an estimate based on fewer than 10 returns, not selected at the 100-percent rate, is indicated by an asterisk (*) and considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it was possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on 7 returns, 3 not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all 4 returns sampled at the 100-percent rate and would not receive an asterisk.

Explanation of Selected Terms

Assets and liabilities—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more, total assets of \$1,000,000 or more, and did not file Schedule M-3. For partnerships with accounting periods ending before 2008, the total asset requirement was \$600,000. SOI did not estimate the assets and liabilities of partnerships that did not provide this information. If a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet. In addition, for returns with accounting periods ending after December 31, 2005, total assets

Figure L

Partnership Returns: Coefficients of Variation for Selected Items by Industrial Sector, Tax Year 2013

[Coefficients of variation in percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries	0.69	0.12	0.22	0.23
Agriculture, forestry, fishing, and hunting	9.16	5.09	3.98	4.09
Mining	16.52	1.27	1.12	1.29
Utilities	19.47	1.72	0.85	0.87
Construction	8.11	4.05	2.26	2.30
Manufacturing	13.05	0.71	0.46	0.47
Wholesale trade	11.59	1.24	0.57	0.57
Retail trade	8.06	1.64	1.07	1.08
Transportation and warehousing	13.66	0.86	2.41	2.35
Information	10.14	0.71	0.78	0.88
Finance and insurance	5.12	0.22	1.30	1.49
Real estate and rental and leasing	1.34	0.59	2.51	2.63
Professional, scientific, and technical services	6.62	2.36	1.18	1.27
Management of companies	19.49	1.53	3.26	3.36
Administrative and support and waste management and remediation services	12.89	4.48	3.07	3.16
Educational services	19.51	18.18	12.10	12.16
Health care and social assistance	4.79	2.27	1.36	1.43
Arts, entertainment, and recreation	14.73	3.56	2.80	2.86
Accommodation and food services	7.25	3.00	2.27	2.24
Other services	13.43	9.95	6.41	6.41
Nature of business not allocable	*	*	*	*

Item [1]	Coefficients of variation—continued
	All industries
	(5)
Number of partnerships	0.69
Number of partners	1.81
Total assets	0.12
Total income	0.22
Business receipts	0.18
Total deductions	0.23
Cost of goods sold	0.27
Interest paid	1.01
Taxes and licenses	0.63
Depreciation	0.76
Ordinary business income	0.55
Ordinary business loss	1.30
Interest income	0.95
Portfolio income (loss) distributed directly to partners	0.63
Net rental real estate income	1.75
Net rental real estate loss	2.58
Other net rental income	5.27
Other net rental loss	10.40
Total net income (loss)	0.85
Total income (loss) minus total deductions available for allocation	1.30
Total receipts	0.29

*For 2013, there were no returns classified as Nature of business not allocable.

[1] All items in this figure can be found in Table 1 except for: Total income (loss) minus total deductions available for allocation (Table 5); and Total receipts (Table 7).

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

should have been determined without offset by liabilities and not reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

Business receipts—Business receipts represent the gross receipts or sales less returns and allowances from trade or business income. Business receipts were the largest component of gross receipts for industry groups, such as manufacturing. SOI did not adjust business receipts to include rental real estate activity, which was reported separately on the partnership's return.

Electing large partnerships—Partnerships with 100 or more partners in the preceding year could elect to file Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, in lieu of the more general Form 1065. Unlike a regular partnership reporting its allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

Electronically filed (ELF) partnerships—Certain partnerships with more than 100 partners were required to file their returns electronically. Other partnerships could volunteer to file electronically. Partnerships submitting ELF returns electronically did so in lieu of paper returns.

Foreign partnerships—A foreign partnership that has gross income effectively connected with the conduct of a trade or business within the United States or has gross income derived from sources in the United States must file a Form 1065, even if its principal place of business was outside the United States or all its partners were foreign persons.

Limited liability companies (domestic)—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be classified as partnerships file Form 1065, *U.S. Partnership Return of Income*. SOI identified LLCs by their response to a question on Form 1065, Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the passthrough income treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S corporations pass through their income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

Limited liability partnerships (domestic)—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. SOI identified LLPs by their response to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLPs are available in some

States only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts as well as the consequences of his or her own actions.

Nonrecourse loans—Nonrecourse loans are those partnership liabilities for which no partner bears the economic risk of loss.

North American Industry Classification System—Starting with the 1998 partnership study, SOI classified data using the North American Industry Classification System (NAICS), which replaced the Standard Industry Classification system (SIC). NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, subsectors, industry groups, and industries. Although the complete NAICS uses 20 sectors, SOI grouped the partnership data into 20 industrial divisions in Tax Year 1998 through Tax Year 2001 *SOI Bulletin* articles for presentation purposes and easier comparison between NAICS and SIC data. SOI dropped the industrial division for the Tax Year 2002 article and grouped the partnership data into the same 20 industrial sectors used in NAICS, except for: 1) excluding public administration, and 2) adding nature of business not allocable. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the return. SOI classified data within these industrial sectors in industrial groups. The most detailed classification in this article and related data tables is the “industry.” The 20 sectors used in this article are:

- Agriculture, forestry, fishing, and hunting;
- Mining;
- Utilities;
- Construction;
- Manufacturing;
- Wholesale trade;
- Retail trade;
- Transportation and warehousing;
- Information;
- Finance and insurance;
- Real estate and rental and leasing;
- Professional, scientific, and technical services;
- Management of companies (holding companies);
- Administrative and support and waste management and remediation services;
- Educational services;
- Health care and social assistance;
- Arts, entertainment, and recreation;
- Accommodation and food services;
- Other services; and
- Nature of business not allocable.

In addition, in 2002, 2007, and 2012, NAICS updated its classification system. In 2002, the new version included a

revised structure for both the construction and information sectors and additional detail for the retail trade sector. NAICS updated the information sector again in 2007, along with one financial industry. In 2012, changes occurred in the following sectors: Manufacturing; Wholesale; Retail; Real Estate Rental and Leasing; and Leisure, Accommodation and Food Services. The North American Industry Classification System publication contains appendices comparing the 2002, 2007, and 2012 NAICS United States structures to the 1997 NAICS United States structure.⁴

SOI determined partnership industries based on the activity from which the business derived the largest percentage of its total receipts. For industry coding purposes only, SOI defined total receipts as the sum of:

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- other gross rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain;
- other income (Form 1065, page 4, line 11);
- gross rents from rental real estate;
- net gain from the disposition of property from rental real estate activities; and
- net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary.

Total receipts for the partnership industry coding purposes differs from total receipts used elsewhere in this article (see Total receipts in this section).

Partner—Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership is limited to their 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 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 persons who join to carry on a trade or business. Each person contributes money, property, labor, or skill with the expectation of sharing in the profits and losses of the business, regardless of whether a formal partnership agreement was made. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

Total net income (loss)—Through Tax Year 1986, partnerships reported the amounts for total net income (loss) as ordinary income (loss) on Form 1065. After the tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of the following:

- ordinary business income (loss);
- interest income;
- dividend income;
- royalties;
- net rental real estate income (loss) from Form 8825; and
- other net rental income (loss).

The sum of these components is a measure of overall partnership profits or losses, which allows for comparisons with total net income (loss), reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships where the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on Schedule K, but was included on Schedule K, Line 11, "Other income (loss)." This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 percent of the \$301.4 billion reported for total net income (loss).

Total receipts—Total receipts is computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is the sum of positive income received by partnerships for the specific items listed below (*Negative amounts or losses are included in the statistics as deduction items.*):

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates and trusts;

⁴ For further information about the North American Industry Classification System, including background, formats, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System*, United States, Executive Office of the President, Office of Management and Budget (<http://www.census.gov/eos/www/naics/>).

- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- net rental real estate income;
- other net rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain; and
- other income (Form 1065, page 4, line 11).

Total receipts in Table 7 differ from total receipts presented in Table 11 in the Selected Historical and Other Data accessible online at <http://www.irs.gov/uac/SOI-Tax-Stats-Historical-Data-Tables>. Table 11 excludes certain income items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 11)).

Additional Tabular Data on Tax Stats Website

For additional partnership tabular data by size of total assets, see the Partnership section on the Tax Stats Website at www.irs.gov/taxstats/index.html. This site also includes tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies. Beginning in 2007, tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, *Partners' Distributive Share Items*, lines 16a–m, were added to Tax Stats. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24, except that it displays data for partnerships that did not report foreign transaction data.

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships	3,460,699	135,405	59,203	53,384	10,460	1,363	10,994
Number of partners	27,491,241	441,760	196,771	164,700	45,412	4,139	30,738
Total assets	24,163,126,120	208,648,661	71,426,917	68,489,830	51,889,573	5,415,533	11,426,808
Income and deductions from a trade or business:							
Total income	5,449,360,304	45,516,896	16,180,085	9,467,895	4,079,334	2,839,953	12,949,628
Business receipts	5,068,975,400	33,202,713	7,479,506	6,553,380	3,922,633	2,814,463	12,432,731
Ordinary income from other partnerships and fiduciaries	127,818,631	1,227,844	940,526	69,926	4,285	* 172	212,936
Farm net profit	9,566,052	9,376,396	7,171,002	2,172,183	* 1,916	0	* 31,295
Net gain, noncapital assets	24,909,006	1,130,836	415,856	585,119	* 107,785	* 729	21,345
Other income	218,091,214	579,107	173,195	87,287	42,715	* 24,589	251,321
Total deductions	5,061,753,548	43,069,518	11,219,097	11,689,010	4,815,153	2,975,567	12,370,692
Cost of goods sold	3,086,677,980	21,976,590	5,102,495	4,514,002	2,609,579	1,386,652	8,363,862
Inventory, beginning of year	267,727,307	3,290,309	1,073,804	780,487	171,139	* 184,977	1,079,902
Purchases	2,256,721,854	14,625,320	2,869,851	3,168,814	1,235,373	* 387,900	6,963,381
Cost of labor	137,000,237	1,289,421	420,802	152,980	* 238,542	297,640	179,457
Additional inventory costs (section 263A)	15,959,197	359,757	* 317,453	* 6,771	* 2,532	* 19,717	13,284
Other costs	696,943,112	5,732,268	1,438,028	1,249,033	1,148,339	649,396	1,247,471
Less: Inventory, end of year	287,673,727	3,320,484	1,017,443	844,083	186,347	* 152,978	1,119,632
Salaries and wages	501,819,254	2,296,957	587,861	507,295	224,690	89,025	888,086
Guaranteed payments to partners	61,787,892	1,084,936	223,659	359,375	300,801	* 38,238	162,863
Rent paid	89,139,680	392,382	102,725	46,411	12,279	26,258	204,708
Interest paid	78,054,746	660,663	71,944	79,201	155,864	223,237	130,416
Taxes and licenses	78,788,525	439,690	106,883	77,467	86,542	15,606	153,192
Bad debts	14,937,166	18,384	8,074	* 1,366	* 121	727	8,096
Repairs and maintenance	28,453,808	431,015	74,273	84,298	58,000	56,022	158,422
Depreciation	157,618,397	1,268,548	192,902	393,665	172,352	100,008	409,621
Depletion	1,101,106	* 35,771	0	0	* 35,771	0	0
Retirement plans, etc.	12,795,586	26,659	5,357	2,745	* 818	* 347	17,392
Employee benefit programs	34,742,052	136,013	52,500	29,565	* 9,811	* 6,975	37,163
Ordinary loss from other partnerships and fiduciaries	61,115,616	704,103	39,762	231,158	175,722	* 132,697	124,764
Farm net loss	7,893,380	7,258,780	3,068,631	4,049,754	* 49,241	* 36,812	* 54,341
Net loss, noncapital assets	6,154,816	117,524	* 86,742	* 28,787	38	* 1,777	* 180
Other deductions	840,673,544	6,221,503	1,495,288	1,283,922	923,522	861,184	1,657,586
Ordinary business income (loss)	387,606,756	2,447,377	4,960,988	-2,221,115	-735,819	-135,613	578,936
Net income	637,337,054	12,183,029	8,214,076	2,417,305	324,215	195,863	1,031,570
Loss	249,730,298	9,735,651	3,253,087	4,638,420	1,060,034	331,476	452,634
Portfolio income (loss) distributed directly to partners	910,672,961	3,482,170	800,713	1,463,171	888,690	213,325	116,271
Interest income	156,987,861	631,328	144,421	74,898	356,737	35,300	19,972
Dividend income	149,196,774	432,987	222,943	58,265	* 23,745	74,485	53,548
Royalties	27,693,086	1,127,305	* 139,236	516,631	377,795	* 93,410	* 233
Net short-term capital gain (loss)	90,348,716	45,547	5,330	8,745	* 33,419	* -1,479	* -469
Net long-term capital gain (loss)	486,446,524	1,245,004	288,782	804,632	96,994	* 11,609	* 42,987
Net rental real estate income (loss)	42,943,661	217,539	166,204	6,870	37,668	* -4,008	10,804
Net income	128,910,804	330,907	198,506	73,595	39,780	* 726	18,299
Loss	85,967,142	113,368	32,301	66,725	* 2,112	* 4,735	* 7,495
Other net rental income (loss)	4,413,193	161,088	* 98,020	43,089	* 18,860	* 56	* 1,063
Net income	8,617,407	161,092	* 98,023	43,089	* 18,860	* 56	* 1,063
Loss	4,204,214	3	3	0	0	0	0
Total net income (loss) [1]	768,841,333	5,017,624	5,731,813	-1,521,362	78,986	63,631	664,556
Net income	1,079,587,830	14,175,216	8,791,083	2,992,182	990,666	290,075	1,111,211
Loss	310,746,498	9,157,592	3,059,270	4,513,544	911,680	226,445	446,654

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of partnerships	34,278	29,299	1,230	3,749	3,466	152,698	70,220
Number of partners	2,314,655	2,062,586	196,766	55,302	151,955	431,783	225,649
Total assets	562,380,860	482,759,552	57,953,251	21,668,057	339,285,146	193,347,348	107,484,968
Income and deductions from a trade or business:							
Total income	201,568,571	153,671,191	28,094,266	19,803,114	196,105,911	240,277,204	129,633,032
Business receipts	184,569,387	138,773,570	26,554,585	19,241,232	190,749,217	232,558,801	123,869,608
Ordinary income from other partnerships and fiduciaries	6,994,786	6,203,347	757,423	* 34,015	2,711,818	1,042,144	668,745
Farm net profit	* 25,036	* 25,036	0	0	0	* 141	0
Net gain, noncapital assets	3,765,006	3,236,046	192,675	336,286	308,535	552,457	167,660
Other income	6,214,356	5,433,192	589,583	191,581	2,336,342	6,123,660	4,927,019
Total deductions	149,374,273	101,784,010	26,715,480	20,874,783	205,130,931	229,606,740	125,087,521
Cost of goods sold	67,792,703	36,822,709	21,515,300	9,454,695	157,167,515	190,416,247	110,335,567
Inventory, beginning of year	4,570,461	1,242,519	2,849,047	478,896	3,279,938	33,529,409	24,080,052
Purchases	17,806,657	12,800,077	2,467,558	2,539,022	125,793,381	53,443,789	29,396,363
Cost of labor	5,536,056	905,559	2,671,046	1,959,450	442,795	19,262,527	5,365,261
Additional inventory costs (section 263A)	359,660	39,125	320,858	-323	-83,484	2,976,959	1,858,695
Other costs	43,952,972	22,742,129	16,071,316	5,139,527	31,150,378	116,316,835	74,734,346
Less: Inventory, end of year	4,433,103	906,701	2,864,525	661,877	3,415,492	35,113,273	25,099,151
Salaries and wages	5,676,150	2,979,153	627,290	2,069,707	2,463,914	9,553,991	3,208,033
Guaranteed payments to partners	245,144	170,396	* 15,760	58,989	193,551	2,284,885	939,071
Rent paid	885,572	567,525	86,672	231,376	805,163	1,220,270	314,179
Interest paid	5,117,324	4,206,024	578,517	332,783	4,926,825	1,825,513	1,019,755
Taxes and licenses	3,841,235	3,354,849	177,254	309,132	1,971,617	1,578,228	577,925
Bad debts	76,872	30,515	13,111	33,247	111,248	175,750	63,248
Repairs and maintenance	915,583	419,217	55,138	441,228	1,845,428	575,820	169,241
Depreciation	18,240,211	15,467,848	550,580	2,221,782	19,673,152	1,741,856	401,919
Depletion	647,028	20,211	614,194	* 12,623	* 16,947	379	0
Retirement plans, etc.	101,656	56,178	31,592	13,887	90,847	119,038	31,123
Employee benefit programs	817,960	409,107	288,325	120,528	347,941	525,626	152,436
Ordinary loss from other partnerships and fiduciaries	4,421,564	2,673,364	107,945	1,640,255	3,072,677	338,905	153,896
Farm net loss	* 17,094	* 16,705	389	0	0	* 3,969	0
Net loss, noncapital assets	290,120	257,185	29,486	3,449	21,230	276,398	268,510
Other deductions	40,288,057	34,333,026	2,023,927	3,931,104	12,422,876	18,969,865	7,452,619
Ordinary business income (loss)	52,194,298	51,887,181	1,378,786	-1,071,669	-9,025,019	10,670,464	4,545,510
Net income	72,130,203	66,688,931	3,362,945	2,078,326	9,339,340	17,025,067	7,505,187
Loss	19,935,905	14,801,750	1,984,159	3,149,996	18,364,360	6,354,603	2,959,676
Portfolio income (loss) distributed directly to partners	7,928,232	7,269,681	367,938	290,613	1,221,535	920,078	74,913
Interest income	817,649	639,499	116,335	61,815	246,549	486,907	239,901
Dividend income	495,557	472,513	22,763	* 281	183,839	86,855	16,560
Royalties	4,851,031	4,805,954	44,507	* 569	* 631	2,742	* 183
Net short-term capital gain (loss)	94,445	82,175	* 12,758	* -487	161,503	73,735	-62,615
Net long-term capital gain (loss)	1,669,551	1,269,541	171,575	* 228,435	629,013	269,839	-119,115
Net rental real estate income (loss)	131,532	87,497	43,089	* 946	1,757	7,597	31,869
Net income	161,364	115,786	* 44,632	* 946	2,248	206,607	169,628
Loss	29,832	28,289	* 1,543	0	* 491	199,010	137,759
Other net rental income (loss)	40,931	14,876	-972	* 27,027	-465,342	22,468	-1,217
Net income	43,991	14,899	2,065	* 27,027	* 1,146	25,270	1,136
Loss	* 3,060	* 23	3,037	0	* 466,488	2,802	* 2,352
Total net income (loss) [1]	58,530,996	57,907,519	1,604,508	-981,032	-9,057,585	11,277,032	4,832,806
Net income	78,141,597	72,429,057	3,554,496	2,158,045	9,548,737	17,544,922	7,774,970
Loss	19,610,601	14,521,537	1,949,988	3,139,076	18,606,323	6,267,890	2,942,164

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Number of partnerships	17,317	572	14,547	2,198	65,161	14,466	14,097
Number of partners	54,400	2,523	44,282	7,595	151,733	32,873	31,396
Total assets	60,459,885	9,727,072	29,870,494	20,862,320	25,402,494	4,638,236	2,299,351
Income and deductions from a trade or business:							
Total income	43,850,980	8,918,212	6,501,540	28,431,228	66,793,192	13,042,232	9,015,050
Business receipts	42,608,717	8,725,806	5,798,517	28,084,394	66,080,476	12,796,011	8,942,407
Ordinary income from other partnerships and fiduciaries	338,965	* 63,655	* 215,743	59,566	34,434	* 4,169	* 4,572
Farm net profit	* 141	0	* 141	0	0	0	0
Net gain, noncapital assets	146,833	99,671	* 7,564	39,598	237,965	4,374	404
Other income	756,325	29,079	479,576	247,670	440,316	237,678	67,667
Total deductions	41,690,282	8,747,893	6,307,240	26,635,149	62,828,936	11,972,453	8,176,756
Cost of goods sold	33,762,881	6,601,060	4,753,221	22,408,600	46,317,799	9,067,029	5,430,666
Inventory, beginning of year	8,384,862	* 20,265	8,178,654	185,943	1,064,494	198,508	75,170
Purchases	6,167,756	1,074,273	1,833,674	3,259,809	17,879,671	3,947,694	2,174,018
Cost of labor	3,473,830	1,374,397	* 32,157	2,067,276	10,423,436	1,951,057	1,518,771
Additional inventory costs (section 263A)	394,836	0	224,504	170,332	723,428	* 252,090	* 62,429
Other costs	23,668,511	4,176,680	2,578,988	16,912,844	17,913,978	2,889,795	1,653,721
Less: Inventory, end of year	8,326,913	44,555	8,094,755	187,604	1,687,208	172,116	53,444
Salaries and wages	1,381,389	495,945	244,406	641,039	4,964,569	809,637	840,583
Guaranteed payments to partners	251,347	80,892	* 6,634	163,821	1,094,466	241,990	200,188
Rent paid	225,271	115,824	25,790	83,657	680,820	109,857	89,226
Interest paid	419,609	106,697	170,486	142,426	386,149	64,532	31,428
Taxes and licenses	314,697	64,787	107,462	142,449	685,606	105,178	109,686
Bad debts	11,990	6,994	* 230	4,765	100,513	23,091	25,748
Repairs and maintenance	136,551	47,105	22,429	67,017	270,029	55,811	26,363
Depreciation	647,679	338,111	89,226	220,342	692,258	112,876	72,090
Depletion	379	0	0	379	0	0	0
Retirement plans, etc.	31,558	* 7,340	* 4,058	20,161	56,357	12,064	13,734
Employee benefit programs	115,209	18,413	24,491	72,305	257,981	17,443	43,917
Ordinary loss from other partnerships and fiduciaries	171,323	81,054	* 89,019	* 1,250	13,686	* 3,630	0
Farm net loss	* 3,969	0	* 2,282	* 1,687	0	0	0
Net loss, noncapital assets	2,596	* 2,509	* 7	* 80	5,292	* 75	* 21
Other deductions	4,213,834	781,164	767,500	2,665,169	7,303,413	1,349,239	1,293,107
Ordinary business income (loss)	2,160,698	170,319	194,300	1,796,079	3,964,255	1,069,779	838,293
Net income	4,354,582	800,527	1,095,268	2,458,787	5,165,299	1,252,955	955,607
Loss	2,193,884	630,208	900,968	662,708	1,201,043	183,175	117,313
Portfolio income (loss) distributed directly to partners	752,599	361,839	284,312	106,449	92,565	9,299	1,790
Interest income	217,710	5,709	112,709	99,292	29,296	7,814	2,305
Dividend income	12,437	* 462	* 6,485	5,490	57,858	* 246	* 1
Royalties	* 689	0	* 162	* 527	* 1,870	* 1,706	0
Net short-term capital gain (loss)	136,157	* 104,016	* 31,328	814	* 192	* 828	* -167
Net long-term capital gain (loss)	385,606	* 251,652	* 133,629	326	3,349	* -1,294	* -349
Net rental real estate income (loss)	-47,756	100	-48,951	1,095	23,484	0	* 10,871
Net income	13,378	100	11,284	* 1,994	23,601	0	* 10,871
Loss	* 61,134	0	* 60,235	* 899	* 117	0	0
Other net rental income (loss)	* 22,926	9,292	0	* 13,635	* 758	-198	0
Net income	* 23,178	9,292	0	* 13,886	* 956	0	0
Loss	* 251	0	0	* 251	198	198	0
Total net income (loss) [1]	2,366,705	185,883	264,704	1,916,118	4,077,521	1,079,347	851,471
Net income	4,518,251	804,323	1,179,910	2,534,019	5,251,700	1,262,682	968,734
Loss	2,151,547	618,440	915,206	617,900	1,174,179	183,336	117,263

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Number of partnerships	10,236	8,803	17,559	68,621	11,629	3,239	312
Number of partners	22,312	23,473	41,680	1,134,528	50,237	16,869	1,463
Total assets	5,048,042	2,191,277	11,225,588	730,936,983	48,728,244	49,423,424	2,521,918
Income and deductions from a trade or business:							
Total income	11,829,258	8,587,631	24,319,021	1,124,328,200	96,651,361	32,660,830	4,888,674
Business receipts	11,719,264	8,575,133	24,047,661	1,105,443,226	95,714,441	31,517,362	4,806,296
Ordinary income from other partnerships and fiduciaries	* 9,519	* 25	* 16,149	5,761,026	276,069	* 6,179	* 5,208
Farm net profit	0	0	0	* 1,949	* 1,949	0	0
Net gain, noncapital assets	46,942	* 103	186,142	1,761,578	157,566	13,090	* 2,095
Other income	53,533	12,370	69,068	11,360,421	501,335	1,124,200	75,075
Total deductions	11,207,325	8,021,570	23,450,832	1,077,707,504	94,418,010	30,878,837	4,828,428
Cost of goods sold	8,039,333	6,143,992	17,636,780	928,470,458	81,936,572	20,140,758	4,025,409
Inventory, beginning of year	208,672	166,255	415,889	74,179,056	8,088,229	3,416,389	822,269
Purchases	3,129,994	2,481,869	6,146,097	678,684,389	69,346,382	14,833,360	3,068,978
Cost of labor	1,835,582	1,533,517	3,584,509	35,820,416	4,127,355	1,039,790	525,906
Additional inventory costs (section 263A)	* 12,794	* 313,257	82,858	3,655,303	456,837	152,696	19,380
Other costs	3,065,201	1,809,646	8,495,614	217,528,620	8,230,306	4,531,485	539,599
Less: Inventory, end of year	212,910	160,551	1,088,187	81,397,327	8,312,538	3,832,963	950,721
Salaries and wages	1,101,420	361,258	1,851,671	29,205,371	2,584,535	2,507,014	228,279
Guaranteed payments to partners	158,670	238,459	255,158	2,572,417	171,282	114,837	* 22,403
Rent paid	114,775	131,047	235,915	4,143,241	487,177	197,438	22,677
Interest paid	92,217	33,688	164,284	7,582,319	557,253	438,255	55,390
Taxes and licenses	165,479	78,448	226,815	11,720,715	346,874	489,325	28,648
Bad debts	15,396	7,472	28,806	433,688	40,809	18,738	8,165
Repairs and maintenance	27,404	17,809	142,641	3,167,464	305,389	170,242	11,218
Depreciation	79,975	37,865	389,452	14,092,382	717,911	523,753	15,373
Depletion	0	0	0	350,335	* 491	0	0
Retirement plans, etc.	15,646	* 1,615	13,299	2,083,310	131,624	163,128	5,215
Employee benefit programs	75,706	21,972	98,944	4,997,174	268,820	515,857	15,876
Ordinary loss from other partnerships and fiduciaries	* 1,253	* 3,552	5,252	1,275,340	49,368	* 46,203	* 462
Farm net loss	0	0	0	66,131	* 23,570	42,560	0
Net loss, noncapital assets	0	* 4,207	988	435,566	33,650	* 114,271	25,200
Other deductions	1,320,051	940,188	2,400,827	67,111,593	6,762,684	5,396,459	364,112
Ordinary business income (loss)	621,933	566,061	868,188	46,620,696	2,233,351	1,781,993	60,246
Net income	746,091	618,026	1,592,620	65,364,677	4,275,380	2,548,719	140,632
Loss	124,158	* 51,965	724,431	18,743,981	2,042,029	766,725	80,386
Portfolio income (loss) distributed directly to partners	65,915	4,114	11,447	14,008,629	310,009	308,217	79,098
Interest income	8,399	3,802	6,976	3,601,218	74,489	143,483	1,281
Dividend income	* 55,921	* 13	1,677	5,993,605	356,685	25,971	* 58,261
Royalties	0	0	* 164	2,008,846	10,795	33,939	* 18,805
Net short-term capital gain (loss)	* -798	[2]	* 329	-153,720	* -2,404	436	* 78
Net long-term capital gain (loss)	* 2,393	* 299	* 2,300	2,558,681	-129,557	* 104,388	* 673
Net rental real estate income (loss)	* 2,533	0	* 10,080	31,269	3,918	* 1,039	* 913
Net income	* 2,537	0	* 10,193	40,478	5,034	* 1,715	* 913
Loss	* 4	0	* 113	9,209	1,116	* 676	0
Other net rental income (loss)	0	0	* 956	606,573	2,213	35,155	357
Net income	0	0	* 956	609,312	2,213	35,155	357
Loss	0	0	0	2,739	0	0	0
Total net income (loss) [1]	688,786	569,876	888,042	58,862,206	2,681,451	2,021,580	139,862
Net income	789,068	621,315	1,609,901	76,076,142	4,710,992	2,692,650	190,465
Loss	100,282	* 51,439	721,860	17,213,936	2,029,542	671,069	50,603

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of partnerships	4,122	* 13	1,738	447	8,162	406	2,032
Number of partners	8,581	* 84	4,801	1,922	26,994	481,861	319,960
Total assets	3,435,577	* 108,022	9,280,179	8,376,142	3,969,061	181,257,442	153,377,544
Income and deductions from a trade or business:							
Total income	7,131,810	* 324,783	12,914,296	25,482,695	8,362,662	488,681,658	130,283,653
Business receipts	6,860,547	* 318,064	12,616,049	25,276,319	8,265,701	484,874,260	123,978,518
Ordinary income from other partnerships and fiduciaries	* 125,836	* 1,668	8,165	22,132	* 1,870	1,395,879	3,436,243
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	* 196	* 4	41,159	16,757	16,200	450,746	295,497
Other income	145,231	* 5,047	248,923	167,486	78,891	1,960,772	2,573,395
Total deductions	6,746,518	* 315,669	12,274,852	24,268,618	8,146,831	473,789,640	115,461,200
Cost of goods sold	4,589,839	* 297,448	10,236,853	21,181,373	4,972,300	444,404,503	87,902,717
Inventory, beginning of year	749,716	* 18,682	1,334,252	2,393,914	374,460	14,484,499	11,558,782
Purchases	3,653,825	* 237,184	6,988,885	11,758,355	2,347,984	324,588,846	64,734,063
Cost of labor	339,405	* 35,542	1,131,765	2,677,788	1,019,812	1,645,762	2,562,359
Additional inventory costs (section 263A)	64,356	* 136	108,032	380,924	24,662	939,276	663,627
Other costs	585,522	* 38,511	2,284,743	6,517,553	1,571,850	118,810,822	20,390,103
Less: Inventory, end of year	802,986	* 32,608	1,610,824	2,547,161	366,468	16,064,701	12,006,217
Salaries and wages	606,909	* 5,292	501,439	934,149	1,005,420	1,773,053	5,482,257
Guaranteed payments to partners	41,299	* 97	83,193	21,539	105,573	619,280	110,585
Rent paid	125,126	* 198	62,706	63,395	155,020	501,424	641,417
Interest paid	73,736	* 124	188,558	600,555	146,811	1,302,948	1,046,599
Taxes and licenses	54,472	* 535	73,391	59,962	116,795	7,421,644	623,257
Bad debts	9,598	* 1,105	7,103	13,436	14,271	17,713	98,659
Repairs and maintenance	10,551	* 16	38,968	32,810	48,855	699,083	1,029,042
Depreciation	27,222	* 36	121,063	287,208	160,454	3,439,545	2,819,205
Depletion	0	0	1,242	0	0	25	* 323,194
Retirement plans, etc.	7,833	0	24,193	34,795	18,160	555,861	307,536
Employee benefit programs	28,200	* 532	44,045	46,941	71,603	333,723	742,576
Ordinary loss from other partnerships and fiduciaries	* 2,567	0	* 1,307	* 23,189	* 2,922	* 301,383	416,417
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 705	0	* 503	* 478	* 3,878	* 5,557	10,165
Other deductions	1,168,460	* 10,286	890,289	968,789	1,324,770	12,413,897	13,907,575
Ordinary business income (loss)	385,292	* 9,114	639,445	1,214,077	215,830	14,892,018	14,822,453
Net income	548,445	* 32,640	840,246	1,553,542	502,114	17,614,491	19,075,300
Loss	163,153	* 23,526	200,801	339,465	286,284	2,722,473	4,252,847
Portfolio income (loss) distributed directly to partners	8,807	* -903	241,480	638,917	-93,812	7,643,407	1,703,833
Interest income	5,240	* 5	10,394	125,422	1,244	2,083,030	349,059
Dividend income	[2]	0	227,626	519,889	* 1,147	3,726,858	289,935
Royalties	334	* 1	120	8,902	0	8,111	629,683
Net short-term capital gain (loss)	0	0	0	23	0	* -64,750	* 1,364
Net long-term capital gain (loss)	3,232	* -909	* 3,341	-15,319	-96,203	1,890,158	433,791
Net rental real estate income (loss)	0	0	* 1,065	* 3,240	* 955	* 4,409	5,466
Net income	0	0	* 1,076	* 3,271	* 955	* 4,409	5,749
Loss	0	0	11	31	0	0	* 283
Other net rental income (loss)	0	0	2,351	* 1,756	0	155,116	1,677
Net income	0	0	2,351	* 1,756	0	155,559	2,091
Loss	0	0	0	0	0	442	* 414
Total net income (loss) [1]	390,867	* 9,120	881,000	1,873,286	219,177	20,869,542	16,098,274
Net income	553,316	* 32,646	1,060,355	2,210,264	505,176	23,413,463	19,757,249
Loss	162,449	* 23,526	179,355	336,977	285,999	2,543,920	3,658,976

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships	938	941	424	7,370	3,500	4,291	553
Number of partners	4,907	3,614	2,412	23,307	84,097	36,181	2,761
Total assets	21,339,079	8,418,771	23,005,059	25,713,938	62,647,569	19,813,950	5,717,896
Income and deductions from a trade or business:							
Total income	22,314,089	9,582,433	40,349,966	29,202,389	39,439,704	18,930,390	7,649,202
Business receipts	22,107,876	9,471,737	39,909,579	28,694,957	38,759,708	18,740,018	7,400,333
Ordinary income from other partnerships and fiduciaries	* 9,132	4,499	172,898	* 9,255	* 11,085	* 1,057	* 220,381
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	27,576	37,754	73,935	32,409	41,625	9,198	* 1,271
Other income	169,506	68,443	193,555	465,768	627,286	180,117	27,218
Total deductions	21,827,490	9,416,552	39,867,422	27,741,612	37,774,151	18,793,738	7,127,979
Cost of goods sold	17,359,554	6,945,539	36,783,034	21,755,241	29,141,233	12,609,372	5,329,925
Inventory, beginning of year	1,956,874	1,048,845	3,775,640	3,337,203	6,671,791	1,553,343	1,000,804
Purchases	10,931,319	3,048,252	29,217,865	13,411,914	13,220,315	7,965,860	3,316,397
Cost of labor	2,375,138	959,086	1,914,258	3,165,898	3,294,600	1,071,912	523,784
Additional inventory costs (section 263A)	173,304	8,975	65,914	147,177	80,706	32,083	22,976
Other costs	4,205,124	2,928,625	5,772,028	6,030,641	12,724,278	3,974,702	1,456,180
Less: Inventory, end of year	2,282,205	1,048,244	3,962,669	4,337,592	6,850,458	1,988,528	990,217
Salaries and wages	1,155,549	586,227	587,130	1,704,540	2,335,392	1,838,874	576,538
Guaranteed payments to partners	61,416	23,808	44,277	316,442	220,420	69,786	50,567
Rent paid	115,486	177,148	55,317	283,964	401,833	145,655	80,203
Interest paid	471,334	164,748	352,270	346,700	307,592	155,096	60,753
Taxes and licenses	127,863	92,384	99,878	241,955	779,533	138,717	53,893
Bad debts	22,469	13,058	14,754	32,881	72,817	10,152	4,600
Repairs and maintenance	102,940	67,875	64,915	162,614	113,655	73,998	14,194
Depreciation	249,524	217,951	390,788	361,574	377,337	629,363	36,403
Depletion	* 4	* 25,377	0	0	0	0	0
Retirement plans, etc.	110,847	27,402	33,117	65,388	50,443	150,704	15,892
Employee benefit programs	160,438	61,138	74,636	211,961	402,641	246,986	37,398
Ordinary loss from other partnerships and fiduciaries	* 114,286	* 2,225	10,176	30,698	* 62,244	* 158,355	227
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	36,453	* 200	1,535	151,881	7,754	1,499	* 30
Other deductions	1,739,327	1,011,472	1,355,594	2,075,772	3,501,257	2,565,180	867,356
Ordinary business income (loss)	486,599	165,881	482,544	1,460,777	1,665,553	136,653	521,223
Net income	1,220,977	479,309	1,441,764	2,395,526	3,107,907	1,399,974	792,761
Loss	734,378	313,428	959,220	934,749	1,442,354	1,263,321	271,538
Portfolio income (loss) distributed directly to partners	286,423	10,067	172,445	380,178	812,467	32,788	-21,880
Interest income	99,694	2,599	99,997	57,863	414,711	23,475	9,949
Dividend income	40,333	* 6,499	46,681	122,913	204,764	45,191	* 36,838
Royalties	37,675	* 877	* 4,562	* 8,748	* 190,714	18,654	3,590
Net short-term capital gain (loss)	* -51	* 3	* 21,510	* 2,618	* -32	* -118,730	3
Net long-term capital gain (loss)	* 108,771	* 89	* -305	* 188,035	* 2,311	* 64,198	* -72,259
Net rental real estate income (loss)	* 4,216	* 774	* 1,385	* 890	* 1,113	* -4,635	* 2,706
Net income	* 4,216	* 865	* 1,385	* 2,180	* 1,264	* 784	* 2,706
Loss	0	* 91	0	* 1,290	151	* 5,419	0
Other net rental income (loss)	462	* 1,302	* 16,021	* -599	* 321,458	101	0
Net income	462	* 1,302	* 16,021	* 134	* 321,559	101	0
Loss	0	0	0	733	* 101	0	0
Total net income (loss) [1]	668,979	177,932	651,189	1,650,593	2,798,313	219,439	574,306
Net income	1,311,325	487,493	1,561,220	2,563,437	3,968,825	1,463,726	842,325
Loss	642,346	309,561	910,031	912,844	1,170,513	1,244,287	268,019

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of partnerships	5,614	584	12,306	72,113	41,108	27,006	3,999
Number of partners	18,087	2,466	43,923	702,667	121,725	565,838	15,105
Total assets	73,432,215	3,056,704	27,314,249	254,567,008	84,382,076	167,140,056	3,044,875
Income and deductions from a trade or business:							
Total income	123,962,325	3,772,520	21,742,758	863,526,426	192,143,815	657,460,451	13,922,159
Business receipts	121,500,547	3,732,461	20,898,451	855,968,572	189,225,938	653,006,440	13,736,195
Ordinary income from other partnerships and fiduciaries	* 52,184	9	* 1,277	1,837,150	576,336	1,257,638	* 3,176
Farm net profit	0	0	0	* 250	0	* 250	0
Net gain, noncapital assets	143,169	* 280	401,053	391,655	186,810	202,656	* 2,189
Other income	2,266,425	39,769	441,977	5,328,799	2,154,732	2,993,467	180,599
Total deductions	120,554,563	3,776,490	19,698,904	847,805,437	185,069,297	649,535,295	13,200,845
Cost of goods sold	104,043,770	2,681,835	12,133,185	769,312,051	153,186,689	605,270,365	10,854,997
Inventory, beginning of year	8,397,402	310,076	2,885,886	51,668,972	23,394,846	27,959,053	315,073
Purchases	86,767,292	1,570,948	7,676,366	729,659,038	143,639,341	575,969,721	10,049,976
Cost of labor	6,287,848	423,811	698,596	3,358,372	1,909,366	1,313,641	135,366
Additional inventory costs (section 263A)	134,516	65,796	113,930	1,579,737	483,845	1,092,500	* 3,392
Other costs	12,617,028	639,527	3,679,994	36,383,764	9,205,020	26,469,332	709,412
Less: Inventory, end of year	10,160,316	328,322	2,921,587	53,337,832	25,445,729	27,533,882	358,221
Salaries and wages	2,456,807	252,661	2,083,304	22,980,933	9,894,815	12,603,310	482,808
Guaranteed payments to partners	123,393	145,053	227,167	2,453,530	1,225,981	986,120	241,430
Rent paid	377,286	36,694	213,077	3,510,960	1,570,413	1,905,525	35,022
Interest paid	965,510	109,130	238,959	3,053,517	1,010,379	2,004,467	38,672
Taxes and licenses	678,709	34,429	258,452	2,720,330	1,137,737	1,530,032	52,561
Bad debts	13,962	3,234	16,165	532,647	279,978	248,551	4,118
Repairs and maintenance	152,647	10,500	57,950	1,241,025	437,473	789,874	13,678
Depreciation	3,308,747	47,149	361,779	5,002,903	1,190,936	3,786,314	25,654
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	334,941	* 1,431	44,801	410,583	155,373	248,762	6,448
Employee benefit programs	1,409,207	16,237	308,356	2,111,464	863,298	1,218,514	29,652
Ordinary loss from other partnerships and fiduciaries	* 19,777	0	33,534	346,345	125,713	220,607	* 26
Farm net loss	0	0	0	* 2,237	0	* 2,237	0
Net loss, noncapital assets	13,832	* 400	* 27,574	118,579	98,444	20,026	* 109
Other deductions	6,655,975	437,738	3,694,602	34,008,333	13,892,070	18,700,592	1,415,671
Ordinary business income (loss)	3,407,762	-3,970	2,043,854	15,720,989	7,074,518	7,925,157	721,314
Net income	4,102,502	141,512	3,150,937	21,833,240	9,757,842	11,299,044	776,354
Loss	694,740	* 145,482	1,107,083	6,112,251	2,683,324	3,373,888	55,040
Portfolio income (loss) distributed directly to partners	457,794	28,671	1,010,623	1,550,359	513,911	924,530	111,919
Interest income	64,396	23,619	11,269	268,275	64,858	198,369	5,049
Dividend income	261,310	* 898	21,804	313,476	90,190	202,425	* 20,862
Royalties	54,087	11,186	968,062	160,582	142,391	18,191	0
Net short-term capital gain (loss)	* 11,594	* -7,039	* 1,656	-44,544	1,838	-45,914	* -468
Net long-term capital gain (loss)	66,406	* 6	* 7,833	852,569	214,634	551,459	* 86,476
Net rental real estate income (loss)	* 3,658	* -119	* 276	82,123	34,569	17,871	* 29,683
Net income	* 3,680	0	* 276	108,393	41,023	35,279	* 32,090
Loss	22	* 119	0	26,270	6,454	17,408	* 2,407
Other net rental income (loss)	* 69,189	0	* 15	98,988	62,860	36,127	0
Net income	* 70,238	0	* 15	101,322	64,613	36,708	0
Loss	1,049	0	0	* 2,334	* 1,753	581	0
Total net income (loss) [1]	3,860,403	31,614	3,045,279	16,644,433	7,469,386	8,398,140	776,907
Net income	4,500,976	142,644	4,107,595	22,553,304	10,079,987	11,644,039	829,278
Loss	640,573	* 111,030	1,062,316	5,908,871	2,610,601	3,245,899	* 52,371

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	165,059	20,148	3,344	4,202	7,585	21,828	6,844
Number of partners	633,240	51,003	7,657	13,667	23,168	54,393	51,827
Total assets	182,136,032	55,618,458	4,737,689	1,592,674	5,531,442	25,242,024	7,080,739
Income and deductions from a trade or business:							
Total income	482,364,362	168,927,658	12,862,929	6,183,593	14,642,139	72,641,282	17,284,953
Business receipts	470,391,233	163,849,690	12,579,863	6,056,945	14,470,403	69,727,000	16,913,564
Ordinary income from other partnerships and fiduciaries	1,365,898	204,245	* 6,854	* 1,002	* 46,919	246,500	* 69,194
Farm net profit	* 1,833	0	0	0	* 1,833	0	0
Net gain, noncapital assets	259,081	130,310	785	* 263	7,151	10,848	* 20,961
Other income	10,346,318	4,743,413	275,426	125,383	115,833	2,656,935	281,234
Total deductions	472,602,618	166,399,044	12,321,669	5,967,866	14,325,374	71,685,995	16,310,875
Cost of goods sold	373,410,401	144,258,855	7,307,466	4,331,381	10,690,686	51,390,071	10,350,068
Inventory, beginning of year	48,450,839	24,145,898	1,374,521	327,131	1,897,940	3,975,322	1,277,452
Purchases	361,503,823	145,229,271	6,563,591	3,861,640	10,288,184	50,666,718	9,892,510
Cost of labor	3,451,574	1,330,220	330,128	* 142,185	201,657	548,709	149,575
Additional inventory costs (section 263A)	976,547	169,226	99,580	* 9,129	91,513	165,175	16,391
Other costs	14,822,182	2,598,739	518,743	331,020	445,883	864,774	572,656
Less: Inventory, end of year	55,794,565	29,214,499	1,579,097	339,725	2,234,492	4,830,627	1,558,516
Salaries and wages	31,731,515	8,585,090	1,570,523	572,631	1,355,901	7,594,534	2,003,094
Guaranteed payments to partners	1,877,489	357,433	74,197	119,426	81,062	236,520	291,295
Rent paid	9,973,521	1,932,951	732,115	174,592	327,416	1,991,136	529,813
Interest paid	2,721,472	709,951	102,155	16,444	108,509	383,737	59,615
Taxes and licenses	4,773,778	1,233,574	253,500	69,720	179,958	1,070,198	188,974
Bad debts	580,496	65,911	22,361	1,823	20,802	80,061	94,014
Repairs and maintenance	2,059,575	295,227	65,697	9,494	86,909	669,479	60,248
Depreciation	4,395,089	800,755	153,201	16,367	123,487	908,409	174,873
Depletion	* 3,518	0	0	0	0	* 3,518	0
Retirement plans, etc.	371,819	43,701	7,071	* 2,204	11,320	196,771	20,650
Employee benefit programs	2,068,556	623,501	73,756	16,377	92,936	652,888	95,879
Ordinary loss from other partnerships and fiduciaries	115,993	59,047	* 569	[2]	* 134	* 11,288	* 98
Farm net loss	* 83,997	0	0	0	* 82,198	* 1,799	0
Net loss, noncapital assets	88,846	2,756	* 2,951	135	3	4,453	* 3,575
Other deductions	38,346,550	7,430,292	1,956,107	637,271	1,164,055	6,491,131	2,438,680
Ordinary business income (loss)	9,761,745	2,528,614	541,260	215,728	316,765	955,288	974,078
Net income	15,239,993	3,314,387	662,849	239,162	683,335	1,676,209	1,325,522
Loss	5,478,248	785,773	121,589	* 23,434	366,569	720,921	351,444
Portfolio income (loss) distributed directly to partners	566,741	104,628	3,105	1,177	7,650	211,183	4,062
Interest income	305,945	44,391	2,240	780	5,579	105,247	2,943
Dividend income	33,568	4,663	* 250	* 271	* 2,170	6,613	* 16,619
Royalties	13,784	* 15	* 421	0	3	2,538	* 3,656
Net short-term capital gain (loss)	5,947	* -271	11	* 3	* -59	* -1,871	* 149
Net long-term capital gain (loss)	207,497	55,831	182	* 124	* -44	98,656	* -19,305
Net rental real estate income (loss)	340,909	18,430	* 6,826	* -2,099	* 4,569	210,009	0
Net income	356,055	24,079	* 6,826	0	* 4,569	210,157	0
Loss	15,146	5,649	0	* 2,099	0	* 148	0
Other net rental income (loss)	48,737	* -4,151	* 389	0	* 1,440	7,128	574
Net income	58,263	* 2,948	* 389	0	* 1,440	8,085	574
Loss	* 9,527	7,099	0	0	0	957	0
Total net income (loss) [1]	10,504,687	2,591,961	551,386	214,680	330,527	1,286,822	997,870
Net income	15,728,675	3,366,003	672,975	240,020	696,994	1,832,559	1,348,752
Loss	5,223,988	774,042	121,589	* 25,341	366,466	545,737	350,882

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
Number of partnerships	6,996	22,018	16,208	1,657	30,438	23,793
Number of partners	17,908	49,149	34,840	3,864	71,130	254,634
Total assets	16,129,445	13,442,785	7,185,848	3,591,582	11,023,365	30,959,981
Income and deductions from a trade or business:						
Total income	94,039,984	14,688,935	11,189,925	8,861,345	19,529,770	41,511,849
Business receipts	93,390,733	14,528,571	10,745,483	8,775,316	19,237,052	40,116,613
Ordinary income from other partnerships and fiduciaries	111,038	4,834	* 242	678	* 55,590	618,802
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	10,391	* 117	* 5,797	* 187	6,520	65,750
Other income	527,822	155,414	438,402	85,163	230,608	710,684
Total deductions	92,722,400	14,777,045	11,209,216	8,512,579	18,922,979	39,447,576
Cost of goods sold	85,524,165	8,178,469	6,754,493	5,726,747	12,892,356	26,005,643
Inventory, beginning of year	1,289,471	3,198,006	2,497,031	1,271,477	4,767,208	2,429,382
Purchases	83,711,549	7,598,563	3,876,652	5,550,981	11,669,720	22,594,444
Cost of labor	137,229	107,357	* 18,007	* 4,066	161,258	321,184
Additional inventory costs (section 263A)	98,047	39,913	45,160	44,748	71,173	126,493
Other costs	1,652,600	584,854	2,810,002	192,179	1,039,739	3,210,992
Less: Inventory, end of year	1,364,731	3,350,224	2,492,359	1,336,704	4,816,741	2,676,852
Salaries and wages	1,935,140	1,908,687	1,114,164	806,697	1,582,518	2,702,535
Guaranteed payments to partners	42,513	107,076	106,078	* 17,637	121,523	322,729
Rent paid	632,062	1,148,988	576,742	372,189	1,074,043	481,475
Interest paid	403,035	130,865	169,350	40,337	163,098	434,377
Taxes and licenses	475,688	310,948	158,894	121,314	358,233	352,777
Bad debts	9,707	23,839	7,079	26,213	17,340	211,347
Repairs and maintenance	328,555	76,518	82,872	44,520	108,917	231,139
Depreciation	829,843	274,385	220,276	119,423	228,895	545,175
Depletion	0	0	0	0	0	0
Retirement plans, etc.	11,060	4,666	* 8,594	* 10,251	10,083	45,448
Employee benefit programs	49,527	79,422	78,326	20,369	73,474	212,100
Ordinary loss from other partnerships and fiduciaries	* 2,670	* 2,663	0	0	* 23,586	15,938
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	978	* 21,522	* 142	3,241	* 28,893	20,199
Other deductions	2,477,456	2,508,996	1,932,206	1,203,641	2,240,021	7,866,694
Ordinary business income (loss)	1,317,583	-88,110	-19,291	348,766	606,791	2,064,273
Net income	1,490,564	764,541	570,853	442,524	1,195,249	2,874,800
Loss	172,980	852,651	590,145	* 93,758	588,458	810,527
Portfolio income (loss) distributed directly to partners	21,942	8,427	8,337	14,170	71,614	110,445
Interest income	9,666	2,776	8,171	14,170	57,343	52,638
Dividend income	* 761	* 12	* 73	0	* 374	1,762
Royalties	* 1	0	* 92	0	* 4,968	2,090
Net short-term capital gain (loss)	* 8,049	0	0	0	* -3,105	* 3,040
Net long-term capital gain (loss)	3,465	* 5,640	0	0	* 12,034	50,915
Net rental real estate income (loss)	73,160	* 3,005	0	* 1,617	23,133	* 2,258
Net income	76,952	* 5,031	0	* 1,617	* 23,987	* 2,836
Loss	* 3,792	* 2,026	0	0	* 854	* 578
Other net rental income (loss)	20,308	647	0	* 18	* -1,257	* 23,640
Net income	20,463	647	0	* 18	* 59	* 23,640
Loss	* 155	0	0	0	1,316	0
Total net income (loss) [1]	1,421,480	-81,671	-10,954	364,571	691,353	2,146,661
Net income	1,564,183	771,881	579,071	455,556	1,248,297	2,952,384
Loss	142,704	853,552	590,025	* 90,985	556,944	805,723

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Number of partnerships	42,871	8,258	517	19,129	5,821	359	* 1,164
Number of partners	3,384,053	18,449	78,505	42,184	19,778	3,150,983	* 2,560
Total assets	561,529,932	20,712,934	27,188,819	10,026,907	1,708,742	451,005,903	* 629,065
Income and deductions from a trade or business:							
Total income	226,284,438	13,012,684	11,877,430	40,053,641	4,132,647	119,425,662	* 950,364
Business receipts	214,176,950	12,118,230	10,945,403	34,925,035	3,909,028	115,542,341	* 942,953
Ordinary income from other partnerships and fiduciaries	2,695,101	* 113,699	* 44,871	* 6,628	0	1,983,028	0
Farm net profit	8	0	0	8	0	0	0
Net gain, noncapital assets	1,778,161	513,042	369,618	212,800	* 215,602	447,608	[2]
Other income	7,634,218	267,714	517,539	4,909,170	* 8,016	1,452,685	* 7,411
Total deductions	226,482,395	13,010,382	11,444,441	39,075,350	4,011,115	122,740,195	* 953,341
Cost of goods sold	130,537,964	9,688,275	3,122,341	19,832,310	1,033,240	77,225,975	* 245,518
Inventory, beginning of year	4,122,387	* 223,793	* 61,454	59,130	1,815	3,137,585	* 19,399
Purchases	81,174,858	7,159,372	* 345,773	10,228,646	0	56,401,652	* 52,965
Cost of labor	4,471,582	227,694	595,656	1,338,901	384,158	85,705	* 22,676
Additional inventory costs (section 263A)	251,101	2,885	0	* 171,295	0	58,763	* 43
Other costs	45,150,925	2,320,597	2,213,513	8,113,267	649,439	21,060,004	* 169,419
Less: Inventory, end of year	4,632,890	* 246,067	* 94,055	78,928	2,172	3,517,733	* 18,983
Salaries and wages	11,100,319	580,012	831,444	3,701,830	956,995	1,468,349	* 172,170
Guaranteed payments to partners	757,863	* 23,367	* 12,196	191,444	* 81,500	* 126,187	* 15,270
Rent paid	3,008,828	104,680	119,235	900,468	100,434	703,345	* 49,006
Interest paid	6,668,744	171,258	676,416	183,454	32,801	4,546,227	* 6,340
Taxes and licenses	3,101,726	87,381	103,484	576,578	131,833	1,676,240	* 30,501
Bad debts	123,535	30,004	* 475	33,593	* 6,566	4,600	54
Repairs and maintenance	3,061,189	178,296	77,624	622,469	123,020	1,569,180	* 19,300
Depreciation	25,539,740	923,038	688,928	1,382,098	111,352	20,953,531	* 57,469
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	354,830	* 2,017	68,996	61,390	* 2,355	85,971	* 616
Employee benefit programs	1,030,709	74,608	153,449	179,530	57,116	196,715	* 8,068
Ordinary loss from other partnerships and fiduciaries	3,435,573	* 18,856	* 6,715	* 6,947	* 119,526	3,021,871	2
Farm net loss	* 52,477	0	* 34	* 52,443	0	0	0
Net loss, noncapital assets	224,729	* 956	3,767	* 173	0	217,937	* 31
Other deductions	37,484,170	1,127,635	5,579,337	11,350,622	1,254,378	10,944,068	* 348,996
Ordinary business income (loss)	-197,957	2,301	432,989	978,291	121,531	-3,314,533	* -2,977
Net income	15,257,845	833,721	920,905	1,590,469	342,945	7,756,133	* 70,232
Loss	15,455,803	831,419	487,915	612,178	221,413	11,070,666	* 73,210
Portfolio income (loss) distributed directly to partners	2,067,113	220,525	86,402	83,855	5,647	1,480,380	* 998
Interest income	464,562	8,770	21,710	5,949	* 5,606	405,462	* 998
Dividend income	787,889	* 183,431	43,330	* 292	* 23	475,964	[2]
Royalties	* 49,774	* 116	0	2	0	49,650	0
Net short-term capital gain (loss)	31,408	* 28,200	699	* 707	0	* 748	0
Net long-term capital gain (loss)	733,479	* 8	* 20,663	* 76,905	19	548,555	0
Net rental real estate income (loss)	-247,070	* 3,836	* 846	* 2,389	343	* 4,171	0
Net income	63,664	* 3,836	* 846	* 2,441	343	* 4,171	0
Loss	* 310,734	0	0	52	0	0	0
Other net rental income (loss)	-238,487	-311,377	0	* 72,928	0	21,483	707
Net income	109,645	[2]	0	* 79,978	0	21,483	707
Loss	348,132	311,377	0	* 7,050	0	0	0
Total net income (loss) [1]	618,711	-112,922	498,874	1,059,851	127,503	-2,357,803	* -1,272
Net income	15,986,635	949,249	984,425	1,669,440	348,539	8,097,318	* 71,815
Loss	15,367,924	1,062,171	485,551	609,590	221,036	10,455,121	* 73,086

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Number of partnerships	6,110	* 49	1,465	34,858	6,610	10,024	3,585
Number of partners	67,528	* 276	3,788	145,926	24,021	29,750	13,151
Total assets	29,998,385	* 59,249	20,199,927	743,059,219	25,547,935	34,859,103	146,963,431
Income and deductions from a trade or business:							
Total income	27,153,830	* 1,391,127	8,287,054	352,288,736	18,983,779	18,259,626	61,498,130
Business receipts	26,425,531	* 1,390,896	7,977,534	330,346,108	18,555,663	17,535,022	58,011,806
Ordinary income from other partnerships and fiduciaries	344,519	* 154	* 202,202	16,263,431	* 142,651	338,893	1,700,749
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	17,128	* 2	2,361	1,432,425	26,777	97,844	155,892
Other income	366,652	* 75	104,957	4,246,771	258,688	287,867	1,629,682
Total deductions	26,683,719	* 1,360,164	7,203,688	300,576,216	18,124,009	18,366,941	54,841,997
Cost of goods sold	16,283,243	* 995,489	2,111,573	83,009,132	5,037,051	7,207,594	9,612,617
Inventory, beginning of year	330,785	* 2,617	285,809	3,543,506	401,309	64,810	* 68,065
Purchases	5,680,837	* 123,935	1,181,679	35,136,152	1,760,616	685,743	* 69,211
Cost of labor	1,639,816	* 99,883	77,093	1,387,248	438,711	* 199,183	* 79,601
Additional inventory costs (section 263A)	* 16,980	0	* 1,135	522,448	37,796	* 2,706	-231
Other costs	9,083,626	* 773,214	767,846	45,837,185	2,989,505	6,346,565	9,459,169
Less: Inventory, end of year	468,802	* 4,160	201,990	3,417,407	590,886	91,412	63,198
Salaries and wages	2,000,102	* 54,047	1,335,370	25,500,767	4,063,328	1,638,013	6,287,950
Guaranteed payments to partners	296,893	* 1,474	* 9,530	1,779,542	259,170	305,402	672,776
Rent paid	494,508	* 10,734	526,418	9,024,150	374,686	496,015	530,397
Interest paid	840,220	* 798	211,231	7,603,851	291,067	692,752	2,950,365
Taxes and licenses	282,036	* 5,259	208,413	4,844,632	442,541	191,128	786,518
Bad debts	44,268	* 39	3,938	2,466,740	126,615	99,893	336,910
Repairs and maintenance	247,739	* 1,934	221,627	2,847,759	111,003	100,703	474,309
Depreciation	835,361	* 641	587,323	24,069,730	280,940	350,041	4,032,251
Depletion	0	0	0	385	0	0	385
Retirement plans, etc.	118,984	* 805	13,695	1,187,539	97,268	9,588	252,410
Employee benefit programs	241,826	* 2,030	117,366	2,397,523	373,643	115,736	493,384
Ordinary loss from other partnerships and fiduciaries	251,023	2	* 10,632	1,750,619	* 26,291	145,984	293,497
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,399	0	* 464	351,981	141,199	* 3,206	56,596
Other deductions	4,746,115	* 286,911	1,846,107	133,741,866	6,499,208	7,010,885	28,061,632
Ordinary business income (loss)	470,111	* 30,963	1,083,366	51,712,520	859,770	-107,316	6,656,133
Net income	2,267,617	* 30,963	1,444,862	66,679,118	1,957,586	2,308,477	9,561,826
Loss	1,797,506	0	361,496	14,966,598	1,097,817	2,415,793	2,905,693
Portfolio income (loss) distributed directly to partners	155,476	* 13	33,816	7,669,050	576,457	281,570	2,434,450
Interest income	8,513	* 13	7,542	3,101,420	94,879	27,021	284,778
Dividend income	64,941	0	* 19,908	1,256,931	1,618	10,284	1,039,910
Royalties	0	0	6	1,284,725	225,625	150,153	* 358,063
Net short-term capital gain (loss)	* 1,019	0	* 35	260,091	* 351	9,762	* 234,164
Net long-term capital gain (loss)	* 81,003	0	* 6,325	1,765,882	253,984	84,350	517,535
Net rental real estate income (loss)	* 38,765	0	* -297,420	28,979	* 7,894	* 5,130	* 1,893
Net income	* 51,814	0	* 213	32,087	* 7,894	* 5,130	* 1,893
Loss	* 13,049	0	* 297,633	* 3,108	0	0	0
Other net rental income (loss)	* -22,229	0	0	954,288	* 6,291	* 2,745	145,896
Net income	* 7,476	0	0	1,132,784	* 6,423	* 2,779	145,896
Loss	* 29,704	0	0	178,496	* 132	* 33	0
Total net income (loss) [1]	560,101	* 30,976	813,402	58,338,863	1,196,076	88,017	8,486,673
Net income	2,362,460	* 30,976	1,472,412	72,274,252	2,241,166	2,481,204	11,004,209
Loss	1,802,359	0	659,010	13,935,389	1,045,089	2,393,187	2,517,536

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
Number of partnerships	6,609	2,107	5,923	317,478	5	12,315
Number of partners	46,486	8,074	24,443	6,702,857	118	103,342
Total assets	502,724,927	17,403,631	15,560,191	13,707,433,563	11,354,384	171,236,575
Income and deductions from a trade or business:						
Total income	229,787,275	8,542,358	15,217,568	374,674,769	1,311,336	21,762,404
Business receipts	213,250,320	7,990,664	15,002,633	218,038,733	1,222,687	15,668,528
Ordinary income from other partnerships and fiduciaries	14,014,309	* 4,474	* 62,354	46,243,316	3,761	430,889
Farm net profit	0	0	0	* 28,157	0	0
Net gain, noncapital assets	1,134,778	* 607	16,528	7,882,661	0	199,288
Other income	1,387,868	546,613	136,053	102,481,902	84,888	5,463,699
Total deductions	188,520,388	7,541,149	13,181,731	313,603,042	1,019,917	18,444,151
Cost of goods sold	57,289,344	2,151,936	1,710,589	63,973,671	0	3,091,817
Inventory, beginning of year	2,938,012	* 26,836	* 44,474	4,486,812	0	* 357,400
Purchases	31,790,660	530,946	298,976	39,609,573	0	1,391,502
Cost of labor	399,242	* 168,550	* 101,962	1,671,958	0	* 230,767
Additional inventory costs (section 263A)	349,185	* 126,320	6,673	471,862	0	* 220,214
Other costs	24,344,260	1,345,917	1,351,768	22,870,380	0	1,490,969
Less: Inventory, end of year	2,532,016	* 46,631	* 93,264	5,136,914	0	599,035
Salaries and wages	8,165,467	1,679,433	3,666,576	76,912,619	433,433	3,693,173
Guaranteed payments to partners	275,791	104,449	161,953	12,881,458	4,450	345,000
Rent paid	7,096,786	163,813	362,453	5,984,601	45,220	368,472
Interest paid	3,238,614	152,081	278,972	11,213,258	13,432	2,014,116
Taxes and licenses	2,856,696	134,383	433,365	4,799,852	6,290	391,901
Bad debts	1,846,976	23,817	32,530	2,081,323	59	1,373,400
Repairs and maintenance	1,932,733	30,268	198,743	824,709	2,201	54,736
Depreciation	18,587,421	314,485	504,593	4,185,252	5,315	565,189
Depletion	0	0	0	0	0	0
Retirement plans, etc.	705,163	34,416	88,695	1,412,332	0	31,011
Employee benefit programs	934,919	110,686	369,154	3,359,008	54,409	159,777
Ordinary loss from other partnerships and fiduciaries	1,138,309	* 94	* 146,444	26,767,867	0	287,834
Farm net loss	0	0	0	69,032	0	0
Net loss, noncapital assets	150,502	* 326	* 153	1,684,224	0	97,097
Other deductions	84,301,669	2,640,962	5,227,510	97,453,836	455,109	5,970,629
Ordinary business income (loss)	41,266,887	1,001,209	2,035,837	61,071,727	291,419	3,318,254
Net income	47,537,136	1,229,132	4,084,961	114,053,808	291,419	5,143,631
Loss	6,270,249	227,923	2,049,124	52,982,081	0	1,825,377
Portfolio income (loss) distributed directly to partners	3,394,350	155,868	826,355	779,614,075	178,063	2,938,088
Interest income	2,639,668	12,224	42,851	126,081,581	2,387	2,743,192
Dividend income	134,993	* 33,811	* 36,316	119,257,472	113,512	45,344
Royalties	* 728	0	* 550,156	10,283,195	[2]	* 1
Net short-term capital gain (loss)	* 3,630	27	* 12,158	87,672,626	-1,001	-229,607
Net long-term capital gain (loss)	615,332	* 109,807	* 184,874	436,319,201	63,166	379,159
Net rental real estate income (loss)	* 864	* 15,857	* -2,658	-1,537,371	1	-21,225
Net income	* 886	* 15,857	* 427	3,248,465	1	97,268
Loss	* 22	0	3,085	4,785,836	0	118,492
Other net rental income (loss)	798,246	300	* 809	843,763	[2]	128,805
Net income	976,577	300	* 809	1,303,342	[2]	128,805
Loss	178,331	0	0	459,579	0	0
Total net income (loss) [1]	44,841,386	1,063,401	2,663,310	316,000,368	407,319	6,214,371
Net income	51,092,565	1,284,160	4,170,949	363,084,843	407,319	7,890,690
Loss	6,251,179	220,759	1,507,639	47,084,475	0	1,676,319

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
(83)	(84)	(85)	(86)	(87)	(88)	
Number of partnerships	1,972	243,220	9,930	233,290	13,816	46,150
Number of partners	8,331	5,007,791	424,651	4,583,140	60,624	1,522,651
Total assets	26,098,581	11,811,809,591	675,668,054	11,136,141,536	19,550,544	1,667,383,888
Income and deductions from a trade or business:						
Total income	8,955,400	305,261,514	98,922,083	206,339,431	21,402,659	15,981,456
Business receipts	7,902,360	164,799,054	53,946,484	110,852,571	20,195,832	8,250,272
Ordinary income from other partnerships and fiduciaries	* 88,648	41,820,598	1,897,888	39,922,710	17,906	3,881,514
Farm net profit	0	* 24,791	0	* 24,791	0	3,366
Net gain, noncapital assets	* 231,381	7,120,338	323,981	6,796,356	5,583	326,072
Other income	733,011	91,496,732	42,753,730	48,743,002	1,183,339	3,520,232
Total deductions	6,949,755	255,184,142	95,877,696	159,306,447	17,865,210	14,139,866
Cost of goods sold	1,469,604	52,952,751	38,738,918	14,213,833	3,740,119	2,719,380
Inventory, beginning of year	* 8,835	3,894,447	828,936	3,065,511	* 9,849	216,281
Purchases	* 176,939	34,877,859	26,690,690	8,187,169	* 936,896	2,226,378
Cost of labor	* 70,325	881,360	* 121,529	759,831	* 368,003	* 121,503
Additional inventory costs (section 263A)	-11	177,657	* 77,488	100,169	* 74,298	* -297
Other costs	1,223,749	17,414,186	11,689,934	5,724,253	2,394,368	347,109
Less: Inventory, end of year	* 10,233	4,292,758	669,658	3,623,100	* 43,294	191,595
Salaries and wages	1,243,526	65,700,533	25,661,590	40,038,943	3,628,527	2,213,426
Guaranteed payments to partners	86,635	10,927,142	1,504,972	9,422,170	870,706	647,525
Rent paid	129,923	4,869,476	1,514,792	3,354,684	412,337	159,173
Interest paid	152,344	8,506,122	2,408,256	6,097,866	133,794	393,450
Taxes and licenses	87,542	3,828,417	1,490,908	2,337,509	327,006	158,698
Bad debts	53,665	572,464	121,188	451,276	15,247	66,487
Repairs and maintenance	9,373	653,715	178,572	475,143	66,119	38,566
Depreciation	167,905	3,139,898	877,909	2,261,989	133,063	173,882
Depletion	0	0	0	0	0	0
Retirement plans, etc.	5,213	1,282,468	746,209	536,259	60,967	32,673
Employee benefit programs	84,133	2,676,579	1,219,253	1,457,326	315,310	68,799
Ordinary loss from other partnerships and fiduciaries	* 21,982	23,234,236	711,134	22,523,102	* 3,994	3,219,820
Farm net loss	0	66,154	* 680	65,474	0	* 2,878
Net loss, noncapital assets	351	1,509,213	36,241	1,472,972	* 1,170	76,393
Other deductions	3,437,559	75,264,972	20,667,072	54,597,899	8,156,851	4,168,716
Ordinary business income (loss)	2,005,645	50,077,372	3,044,387	47,032,985	3,537,448	1,841,590
Net income	2,351,786	95,642,465	9,217,085	86,425,380	3,918,624	6,705,883
Loss	* 346,141	45,565,093	6,172,698	39,392,395	381,176	4,864,293
Portfolio income (loss) distributed directly to partners	84,425	659,564,119	6,372,949	653,191,171	126,874	116,722,504
Interest income	51,584	106,568,386	2,425,277	104,143,109	65,950	16,650,081
Dividend income	* 12,599	94,260,770	724,240	93,536,530	7,565	24,817,683
Royalties	0	7,963,153	4,024	7,959,129	* 3	2,320,038
Net short-term capital gain (loss)	* -817	78,849,873	437,961	78,411,912	-4,108	9,058,286
Net long-term capital gain (loss)	* 21,060	371,921,936	2,781,446	369,140,490	57,464	63,876,416
Net rental real estate income (loss)	* 703	-1,538,105	32,731	-1,570,835	* 1,140	20,114
Net income	* 751	2,790,842	59,539	2,731,303	* 1,140	358,463
Loss	* 48	4,328,946	26,808	4,302,138	0	338,349
Other net rental income (loss)	-9	742,742	-10,975	753,717	* 321	-28,096
Net income	0	1,118,676	2,843	1,115,834	* 321	55,539
Loss	9	375,935	13,818	362,116	0	83,635
Total net income (loss) [1]	2,070,522	258,074,319	6,219,684	251,854,635	3,612,428	45,621,410
Net income	2,391,038	298,529,889	12,081,541	286,448,348	3,962,208	49,903,699
Loss	* 320,516	40,455,570	5,861,857	34,593,713	349,780	4,282,290

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Real estate and rental and leasing						
	Total	Real estate					
		Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Number of partnerships	1,721,957	1,678,148	532,497	662,147	18,196	101,672	363,634
Number of partners	7,612,651	7,241,979	2,375,317	2,716,703	65,379	456,286	1,628,295
Total assets	5,242,573,943	5,099,273,513	1,338,358,418	2,425,126,835	47,749,847	180,560,712	1,107,477,701
Income and deductions from a trade or business:							
Total income	174,846,253	137,944,150	8,220,415	14,738,934	916,385	4,119,942	109,948,473
Business receipts	144,801,056	112,891,025	6,735,467	10,523,492	863,600	2,954,601	91,813,865
Ordinary income from other partnerships and fiduciaries	11,348,665	11,142,063	790,993	1,760,866	* 19,012	303,894	8,267,298
Farm net profit	131,110	131,110	* 105	* 21,352	0	* 104,751	* 4,902
Net gain, noncapital assets	4,026,268	1,630,632	256,095	788,598	* 3,657	12,180	570,102
Other income	14,539,154	12,149,320	437,756	1,644,626	30,116	744,516	9,292,306
Total deductions	165,091,858	134,483,091	8,596,597	15,087,301	865,368	4,086,540	105,847,286
Cost of goods sold	70,717,211	61,226,993	3,768,793	5,012,714	58,163	1,424,286	50,963,037
Inventory, beginning of year	29,055,688	28,291,411	1,497,439	1,741,713	* 3,188	2,133,942	22,915,129
Purchases	26,404,446	23,335,318	1,047,513	3,021,684	9,788	825,559	18,430,774
Cost of labor	2,155,622	1,260,566	* 71,754	136,636	* 16,228	* 24,005	1,011,943
Additional inventory costs (section 263A)	2,370,693	2,369,369	* 245,334	* 50,285	0	0	2,073,751
Other costs	39,813,154	34,260,059	2,326,345	1,670,494	* 32,533	493,723	29,736,964
Less: Inventory, end of year	29,082,392	28,289,731	1,419,592	1,608,097	* 3,575	2,052,943	23,205,524
Salaries and wages	18,111,207	15,197,122	726,821	1,083,390	* 61,444	473,497	12,851,971
Guaranteed payments to partners	2,075,553	1,836,428	58,120	212,903	* 13,217	* 33,492	1,518,696
Rent paid	3,231,035	2,383,423	110,093	322,610	* 1,495	104,209	1,845,015
Interest paid	6,955,897	5,595,328	520,472	1,252,423	* 166,716	389,291	3,266,425
Taxes and licenses	3,066,667	2,614,679	229,760	408,187	66,990	111,374	1,798,368
Bad debts	1,170,856	905,584	2,102	225,977	* 1,724	1,782	673,998
Repairs and maintenance	1,190,258	859,808	43,880	147,477	* 29,561	69,505	569,385
Depreciation	10,592,499	2,597,746	239,607	634,479	* 85,565	213,625	1,424,470
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	160,474	120,823	* 2,484	7,755	* 305	* 478	109,802
Employee benefit programs	885,950	621,251	41,367	79,729	* 2,245	17,111	480,799
Ordinary loss from other partnerships and fiduciaries	8,462,254	7,873,669	416,247	1,347,530	* 80	71,613	6,038,199
Farm net loss	313,852	301,091	* 77,486	113,156	0	* 52,830	57,619
Net loss, noncapital assets	1,605,779	1,587,275	* 217,014	326,012	0	* 106,533	937,716
Other deductions	36,552,365	30,761,871	2,142,351	3,912,959	377,864	1,016,912	23,311,786
Ordinary business income (loss)	9,754,396	3,461,058	-376,182	-348,367	51,017	33,402	4,101,187
Net income	38,739,324	28,898,257	2,050,750	3,899,965	182,036	836,292	21,929,214
Loss	28,984,928	25,437,198	2,426,932	4,248,332	* 131,019	802,890	17,828,026
Portfolio income (loss) distributed directly to partners	45,879,425	41,664,501	4,767,760	12,529,711	46,459	1,866,681	22,453,889
Interest income	13,893,794	13,351,924	1,622,773	4,539,780	31,414	628,593	6,529,365
Dividend income	8,037,504	7,809,194	266,229	3,273,738	* 1,388	222,526	4,045,313
Royalties	5,019,136	1,629,407	102,442	183,075	* 7,174	786,836	549,881
Net short-term capital gain (loss)	1,244,289	1,242,253	956,479	-132,460	* 1,664	-10,815	427,385
Net long-term capital gain (loss)	17,684,702	17,631,723	1,819,837	4,665,578	* 4,820	239,542	10,901,946
Net rental real estate income (loss)	43,607,632	43,382,518	-10,024,667	53,886,772	2,557,319	3,318,400	-6,355,304
Net income	122,914,517	122,663,200	25,602,497	81,163,888	2,753,774	4,896,463	8,246,577
Loss	79,306,886	79,280,681	35,627,164	27,277,116	196,455	1,578,063	14,601,882
Other net rental income (loss)	2,021,384	862,644	77,409	89,930	* 35,593	389,216	270,496
Net income	4,676,424	975,513	119,905	129,697	* 35,593	394,337	295,981
Loss	2,655,040	112,869	* 42,495	39,767	[2]	* 5,122	25,485
Total net income (loss) [1]	82,333,845	70,496,746	-8,331,996	61,624,928	2,683,904	5,378,972	9,140,938
Net income	185,101,413	167,734,894	28,416,270	90,419,831	2,991,465	7,563,808	38,343,520
Loss	102,767,568	97,238,148	36,748,266	28,794,903	307,561	2,184,836	29,202,582

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships	35,743	8,066	251,843	34,059	27,095	23,577	15,911
Number of partners	150,336	220,336	815,390	178,406	95,264	58,824	53,884
Total assets	118,294,899	25,005,530	239,601,357	40,560,841	27,607,050	11,032,207	2,773,591
Income and deductions from a trade or business:							
Total income	29,370,463	7,531,641	457,037,492	150,685,248	82,620,549	27,813,186	3,381,427
Business receipts	25,199,791	6,710,240	440,611,988	148,855,864	80,708,311	26,902,784	3,301,372
Ordinary income from other partnerships and fiduciaries	43,578	* 163,024	5,173,493	172,786	171,630	498,983	0
Farm net profit	0	0	* 1,017	0	0	0	0
Net gain, noncapital assets	2,249,774	* 145,863	456,213	1,380	3,050	109,090	* 211
Other income	1,877,320	512,514	10,794,780	1,655,218	1,737,558	302,329	79,844
Total deductions	28,855,577	1,753,189	370,455,237	97,877,785	66,461,557	24,800,252	3,225,485
Cost of goods sold	9,199,227	* 290,991	82,660,023	1,939,094	6,059,569	11,282,439	1,521,963
Inventory, beginning of year	754,532	* 9,744	1,744,353	* 3,879	* 178	106,464	* 145,364
Purchases	2,984,836	* 84,292	28,292,017	* 12,783	* 359,503	1,178,735	944,620
Cost of labor	894,368	* 688	16,615,080	* 652,628	* 4,484,286	2,840,426	275,453
Additional inventory costs (section 263A)	* 1,466	* -142	1,074,068	* 57,513	* 53,202	* 114,401	* 24,783
Other costs	5,345,327	* 207,768	37,009,893	1,215,004	1,163,341	7,108,070	320,158
Less: Inventory, end of year	781,302	* 11,359	2,075,387	* 2,713	* 941	65,657	188,414
Salaries and wages	2,761,543	152,541	110,311,115	41,695,580	24,254,812	4,916,710	420,590
Guaranteed payments to partners	128,239	* 110,886	21,659,114	10,547,483	4,126,487	1,143,509	215,364
Rent paid	823,319	24,293	15,661,240	9,267,454	2,393,304	696,731	121,554
Interest paid	1,329,645	30,924	2,379,496	296,161	296,785	105,472	16,097
Taxes and licenses	435,873	16,116	9,980,269	3,959,960	2,105,959	522,414	50,444
Bad debts	156,371	* 108,901	547,441	147,213	135,825	29,518	* 2,217
Repairs and maintenance	328,477	* 1,973	1,601,282	721,550	319,829	90,607	15,291
Depreciation	7,926,575	68,179	4,614,328	1,232,824	640,463	581,220	67,422
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	39,198	* 453	4,617,411	1,797,750	1,189,422	165,351	* 8,264
Employee benefit programs	260,944	* 3,755	6,403,806	2,516,505	1,046,058	319,819	35,906
Ordinary loss from other partnerships and fiduciaries	587,631	* 953	1,280,813	84,500	4,310	156,910	0
Farm net loss	0	* 12,761	* 4,672	0	0	0	0
Net loss, noncapital assets	* 18,437	* 67	117,021	64,473	7,330	10,476	* 2,153
Other deductions	4,860,097	930,396	108,617,206	23,607,238	23,881,405	4,779,079	748,219
Ordinary business income (loss)	514,886	5,778,452	86,582,255	52,807,463	16,158,992	3,012,934	155,942
Net income	3,751,268	6,089,799	98,091,524	53,390,847	16,590,450	3,656,464	411,942
Loss	3,236,382	311,347	11,509,269	583,384	431,457	643,531	256,000
Portfolio income (loss) distributed directly to partners	577,350	3,637,574	6,993,182	68,749	654,596	738,567	127,529
Interest income	380,304	161,565	837,692	30,855	25,897	36,237	324
Dividend income	224,255	* 4,054	1,386,951	19,916	545,453	129,734	0
Royalties	* 575	3,389,154	1,158,848	878	0	* 251,744	* 127,206
Net short-term capital gain (loss)	* 1,817	* 219	93,846	546	-447	* 4,547	0
Net long-term capital gain (loss)	-29,603	82,582	3,515,846	16,554	83,693	316,305	0
Net rental real estate income (loss)	117,978	107,135	-33,222	28,188	18,656	* 7,176	0
Net income	139,893	* 111,424	124,638	33,988	* 24,244	* 9,618	0
Loss	* 21,915	* 4,289	157,860	5,800	* 5,588	* 2,442	0
Other net rental income (loss)	1,191,253	* -32,513	37,992	* -461	67	0	429
Net income	3,689,885	* 11,026	46,874	518	67	0	429
Loss	2,498,632	* 43,539	8,883	* 979	0	0	0
Total net income (loss) [1]	2,429,252	9,407,847	89,970,515	52,886,838	16,749,065	3,437,825	283,900
Net income	7,768,760	9,597,759	101,050,242	53,467,646	17,179,700	4,071,379	470,741
Loss	5,339,507	* 189,912	11,079,728	580,808	430,635	633,554	186,841

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	28,952	122,248	75,726	11,148	35,374	23,159
Number of partners	84,183	344,829	206,203	38,510	100,116	1,199,885
Total assets	21,940,032	135,687,637	72,776,231	14,488,074	48,423,333	585,795,255
Income and deductions from a trade or business:						
Total income	32,918,466	159,618,617	91,369,494	25,407,110	42,842,012	37,095,944
Business receipts	32,373,198	148,470,459	82,510,272	25,111,484	40,848,704	17,290,999
Ordinary income from other partnerships and fiduciaries	58,098	4,271,997	3,608,497	* 8,572	654,928	16,008,846
Farm net profit	0	* 1,017	0	0	* 1,017	0
Net gain, noncapital assets	24,904	317,577	131,125	* 4,692	181,760	209,221
Other income	462,265	6,557,566	5,119,600	282,364	1,155,603	3,586,878
Total deductions	31,399,416	146,690,742	80,163,723	23,813,992	42,713,027	30,855,495
Cost of goods sold	10,803,918	51,053,039	18,907,738	11,231,281	20,914,020	7,907,908
Inventory, beginning of year	159,467	1,329,002	340,145	82,974	905,883	986,792
Purchases	4,259,414	21,536,962	5,040,937	2,927,612	13,568,413	6,171,509
Cost of labor	2,619,858	5,742,428	3,569,912	410,601	1,761,916	637,532
Additional inventory costs (section 263A)	* 277,375	546,793	* 131,946	* 341,089	* 73,758	45,912
Other costs	3,701,654	23,501,666	10,313,796	7,580,817	5,607,053	1,232,798
Less: Inventory, end of year	213,851	1,603,812	488,997	111,812	1,003,003	1,166,635
Salaries and wages	7,755,142	31,268,281	22,187,167	4,025,976	5,055,138	4,029,202
Guaranteed payments to partners	1,347,505	4,278,766	2,812,131	532,220	934,415	560,135
Rent paid	462,227	2,719,970	1,516,357	559,730	643,882	545,813
Interest paid	217,989	1,446,992	802,721	236,253	408,019	3,122,787
Taxes and licenses	706,811	2,634,682	1,802,705	385,919	446,058	486,621
Bad debts	47,528	185,139	121,682	38,792	24,666	120,191
Repairs and maintenance	79,625	374,379	197,475	69,529	107,376	116,404
Depreciation	449,989	1,642,411	916,714	224,966	500,731	753,507
Depletion	0	0	0	0	0	* 10,561
Retirement plans, etc.	159,358	1,297,267	1,140,696	51,668	104,903	33,873
Employee benefit programs	514,692	1,970,828	1,412,961	218,053	339,815	238,851
Ordinary loss from other partnerships and fiduciaries	85,763	949,329	471,615	25,753	451,961	5,722,498
Farm net loss	0	* 4,672	* 4,672	0	0	* 6,969
Net loss, noncapital assets	* 1,970	30,620	17,709	10,273	2,638	5,815
Other deductions	8,766,897	46,834,367	27,851,382	6,203,579	12,779,406	7,194,359
Ordinary business income (loss)	1,519,050	12,927,875	11,205,771	1,593,119	128,985	6,240,450
Net income	3,180,491	20,861,330	14,345,993	2,164,240	4,351,097	16,795,078
Loss	1,661,442	7,933,455	3,140,222	571,121	4,222,112	10,554,628
Portfolio income (loss) distributed directly to partners	590,534	4,813,206	3,111,370	55,618	1,646,219	32,997,578
Interest income	185,640	558,740	404,122	47,464	107,155	4,973,858
Dividend income	145,501	546,347	493,846	787	51,714	10,427,592
Royalties	* 82,782	696,239	82,015	* 8	614,216	1,121,433
Net short-term capital gain (loss)	* 84	89,115	101,473	* 30	-12,388	630,843
Net long-term capital gain (loss)	* 176,527	2,922,766	2,029,915	* 7,329	885,522	15,843,851
Net rental real estate income (loss)	* 10,353	-97,594	21,278	* -8,582	-110,291	35,404
Net income	* 10,353	46,436	40,612	* 2,232	* 3,592	558,966
Loss	0	144,030	19,333	* 10,814	* 113,883	523,562
Other net rental income (loss)	1,216	36,741	4,674	* 33,923	* -1,857	94,060
Net income	1,216	44,644	5,001	* 33,923	* 5,719	137,780
Loss	0	* 7,903	* 327	0	* 7,576	43,720
Total net income (loss) [1]	1,944,541	14,668,346	12,211,706	1,666,718	789,922	22,892,797
Net income	3,525,578	22,335,198	15,184,985	2,201,239	4,948,973	31,613,043
Loss	1,581,038	7,666,851	2,973,280	534,521	4,159,050	8,720,246

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
Number of partnerships	67,144	62,217	4,926	22,867	84,903	32,373	13,429
Number of partners	159,907	145,367	14,540	53,730	402,363	150,726	32,473
Total assets	78,845,495	65,099,453	13,746,042	5,291,513	146,155,243	14,626,237	3,157,120
Income and deductions from a trade or business:							
Total income	119,131,785	108,281,438	10,850,347	6,035,828	252,181,011	71,676,992	10,103,725
Business receipts	107,512,081	96,791,778	10,720,303	5,894,656	236,766,556	62,964,892	9,789,661
Ordinary income from other partnerships and fiduciaries	2,041,174	2,028,226	* 12,948	* 74,633	2,725,855	370,830	* 151,892
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	144,938	93,337	51,601	* 3,854	157,368	33,257	* 11
Other income	9,433,592	9,368,097	65,494	62,685	12,531,231	8,308,012	162,160
Total deductions	111,218,246	100,091,038	11,127,208	6,178,797	220,361,754	57,651,687	8,480,454
Cost of goods sold	47,526,404	42,031,779	5,494,625	1,121,837	12,220,422	2,463,072	961,916
Inventory, beginning of year	512,071	447,734	64,337	* 15,132	297,400	51,829	51,266
Purchases	5,557,502	4,932,064	625,438	176,160	3,163,042	908,643	428,836
Cost of labor	25,140,173	24,205,173	935,000	* 187,059	3,291,831	* 186,080	* 172,459
Additional inventory costs (section 263A)	426,545	426,498	* 47	0	326,783	* 65,763	* 3,955
Other costs	16,583,579	12,571,314	4,012,264	775,571	5,441,539	1,283,515	349,303
Less: Inventory, end of year	693,466	551,004	142,461	* 32,086	300,173	32,758	43,902
Salaries and wages	25,827,607	24,528,616	1,298,990	1,638,114	65,227,975	18,057,868	2,935,443
Guaranteed payments to partners	1,241,137	1,188,268	52,870	85,085	7,765,037	6,571,387	200,999
Rent paid	1,975,796	1,813,785	162,010	473,092	11,771,273	2,716,287	451,799
Interest paid	1,177,835	980,804	197,031	86,515	2,652,020	219,216	71,569
Taxes and licenses	2,709,277	2,502,047	207,230	183,330	8,688,653	1,386,442	246,496
Bad debts	421,235	409,432	11,804	112,021	5,676,617	273,055	16,781
Repairs and maintenance	432,844	293,503	139,341	39,155	2,847,287	484,895	52,590
Depreciation	1,762,127	1,053,573	708,555	243,443	4,934,265	644,692	77,187
Depletion	* 36,182	0	* 36,182	0	0	0	0
Retirement plans, etc.	235,065	221,660	13,405	14,105	1,112,296	797,864	22,610
Employee benefit programs	1,184,156	1,080,355	103,802	77,009	5,205,391	983,958	191,225
Ordinary loss from other partnerships and fiduciaries	489,181	416,163	73,018	* 30,071	482,368	21,286	0
Farm net loss	* 2,482	* 2,482	0	0	0	0	0
Net loss, noncapital assets	12,787	12,295	* 492	* 1,113	112,000	1,545	* 57
Other deductions	26,184,129	23,556,276	2,627,853	2,073,907	91,666,149	23,030,120	3,251,781
Ordinary business income (loss)	7,913,539	8,190,400	-276,861	-142,969	31,819,257	14,025,305	1,623,271
Net income	11,745,354	10,920,646	824,708	650,992	37,605,399	14,924,082	1,770,083
Loss	3,831,815	2,730,246	1,101,569	793,960	5,786,142	898,777	146,812
Portfolio income (loss) distributed directly to partners	689,510	486,362	203,148	52,282	1,436,518	143,225	44,769
Interest income	293,164	228,894	64,270	1,496	386,742	22,017	4,970
Dividend income	20,032	15,001	* 5,031	* 15,188	39,635	11,134	* 11,259
Royalties	157,913	* 157,736	* 177	* 34,558	* 105,499	0	* 1
Net short-term capital gain (loss)	-229	-222	* -7	* -837	-1,085	803	* 844
Net long-term capital gain (loss)	218,629	84,953	* 133,677	* 1,877	905,726	109,271	* 27,695
Net rental real estate income (loss)	52,130	53,626	* -1,496	* 9,495	54,348	30,161	* 67
Net income	56,283	56,052	* 231	* 12,001	254,604	33,120	* 67
Loss	* 4,153	* 2,427	* 1,727	* 2,506	200,256	* 2,958	0
Other net rental income (loss)	* 7,084	* 13,026	* -5,942	* 1	94,936	* 21,065	* 1
Net income	* 26,423	* 13,093	* 13,330	* 1	96,960	* 21,065	* 1
Loss	* 19,339	* 68	* 19,271	0	* 2,024	0	0
Total net income (loss) [1]	8,443,862	8,658,682	-214,820	-82,231	32,500,417	14,109,683	1,639,569
Net income	12,072,583	11,199,848	872,735	655,373	38,255,383	14,992,501	1,786,179
Loss	3,628,720	2,541,166	1,087,555	737,603	5,754,966	882,818	146,610

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships	7,503	5,125	3,356	804	905	12,065	9,343
Number of partners	65,431	27,834	12,659	15,310	12,760	63,138	22,032
Total assets	24,017,004	7,194,600	2,319,251	1,285,150	39,984,183	51,008,212	2,563,486
Income and deductions from a trade or business:							
Total income	35,270,482	13,286,678	6,815,720	2,215,675	50,251,096	58,576,926	3,983,717
Business receipts	33,291,263	11,749,458	6,759,592	2,206,290	48,368,949	57,745,293	3,891,158
Ordinary income from other partnerships and fiduciaries	719,484	618,573	* 3,896	0	718,983	138,008	* 4,189
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	34,298	8,553	* 1,051	0	59,505	20,277	* 415
Other income	1,225,437	910,093	51,181	* 9,385	1,103,659	673,349	87,954
Total deductions	27,689,248	11,251,044	6,420,099	2,026,037	45,235,040	58,049,207	3,558,938
Cost of goods sold	1,354,211	1,311,767	1,132,323	* 374,789	1,055,372	3,042,774	524,199
Inventory, beginning of year	93,648	* 22,792	* 10,433	* 27,546	24,141	15,361	* 382
Purchases	511,524	312,144	* 173,683	* 177,706	241,359	243,685	* 165,460
Cost of labor	255,524	316,681	* 652,116	* 56,333	* 150,883	1,451,500	* 50,255
Additional inventory costs (section 263A)	* 38,673	* 8,398	0	* 811	* 83,263	* 125,921	0
Other costs	558,629	680,285	304,779	* 136,697	* 580,990	1,238,578	* 308,763
Less: Inventory, end of year	103,788	28,533	* 8,688	* 24,305	25,265	32,272	* 662
Salaries and wages	5,786,593	2,590,561	2,783,736	* 334,392	10,476,791	20,884,762	1,377,829
Guaranteed payments to partners	148,478	256,868	134,687	* 228,932	27,298	100,619	95,768
Rent paid	1,546,429	610,317	140,587	42,878	1,259,134	4,666,094	337,748
Interest paid	263,090	122,308	67,116	31,447	658,256	1,138,485	80,532
Taxes and licenses	845,084	300,225	287,046	24,602	1,777,661	3,660,291	160,808
Bad debts	550,818	173,166	42,040	* 178,997	3,970,920	468,813	* 2,027
Repairs and maintenance	464,252	358,788	26,061	10,697	817,747	586,489	45,768
Depreciation	838,157	438,925	48,368	30,138	1,503,378	1,293,757	59,664
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	69,343	54,421	9,037	* 3,595	86,213	66,042	* 3,171
Employee benefit programs	636,788	301,603	107,460	* 23,582	1,290,429	1,620,795	49,552
Ordinary loss from other partnerships and fiduciaries	* 17,182	* 22,667	* 4,056	* 1,514	70,229	345,077	* 359
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	14,813	* 9,102	0	* 23	5,090	81,361	* 11
Other deductions	15,154,011	4,700,327	1,637,582	740,452	22,236,524	20,093,849	821,504
Ordinary business income (loss)	7,581,235	2,035,634	395,622	189,637	5,016,055	527,719	424,779
Net income	8,424,043	2,308,626	596,407	233,600	5,975,774	2,880,985	491,798
Loss	842,809	272,993	200,785	* 43,963	959,718	2,353,266	67,018
Portfolio income (loss) distributed directly to partners	152,126	54,873	27,515	* 116,038	475,515	420,896	1,559
Interest income	19,666	4,947	771	* 312	217,815	114,568	1,676
Dividend income	* 1,250	* 2,986	* 64	0	5,962	* 6,495	485
Royalties	0	0	0	0	0	* 105,499	0
Net short-term capital gain (loss)	* 1,929	* 434	0	0	[2]	* -5,068	-27
Net long-term capital gain (loss)	129,282	* 46,506	* 26,680	* 115,727	251,739	199,403	* -575
Net rental real estate income (loss)	13,495	* -769	* 580	0	-10,672	17,414	* 4,071
Net income	* 13,995	* 2,191	* 580	0	29,589	170,991	* 4,071
Loss	* 500	* 2,960	0	0	40,261	153,578	0
Other net rental income (loss)	* 91	* 14,586	0	0	50,503	8,689	0
Net income	* 91	* 15,654	0	0	50,512	9,637	0
Loss	0	* 1,067	0	0	9	* 947	0
Total net income (loss) [1]	7,615,736	2,057,384	397,037	189,949	5,279,663	780,384	431,011
Net income	8,456,369	2,327,875	597,700	233,908	6,203,767	3,159,378	497,706
Loss	840,633	270,490	200,662	* 43,959	924,105	2,378,994	66,695

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships	55,760	37,282	* 227	18,251	124,370	35,500	88,871
Number of partners	462,932	320,366	* 670	141,896	474,672	163,983	310,688
Total assets	119,221,100	61,053,339	* 139,699	58,028,062	240,170,801	189,298,916	50,871,885
Income and deductions from a trade or business:							
Total income	70,471,312	37,284,987	* 215,658	32,970,668	194,459,109	75,455,490	119,003,618
Business receipts	61,440,084	30,195,620	* 214,629	31,029,835	188,965,423	72,204,004	116,761,419
Ordinary income from other partnerships and fiduciaries	2,814,875	1,831,383	0	983,492	1,405,443	956,655	448,788
Farm net profit	0	0	0	0	* 154	0	* 154
Net gain, noncapital assets	222,323	186,908	0	35,415	384,557	261,009	123,548
Other income	5,994,029	5,071,076	* 1,028	921,925	3,703,532	2,033,823	1,669,709
Total deductions	68,064,906	37,012,151	* 254,642	30,798,112	193,248,166	75,573,678	117,674,488
Cost of goods sold	9,007,217	4,448,185	* 102,636	4,456,396	57,483,289	10,099,746	47,383,543
Inventory, beginning of year	888,286	234,787	* 2,539	650,961	2,205,764	767,438	1,438,327
Purchases	2,974,479	585,572	* 82,444	2,306,464	39,460,520	3,795,452	35,665,068
Cost of labor	1,112,679	568,366	* 20,541	523,772	8,820,853	1,650,342	7,170,512
Additional inventory costs (section 263A)	8,922	* -23	0	8,945	484,397	68,560	415,837
Other costs	5,091,430	3,312,285	0	1,779,146	8,730,371	4,540,204	4,190,168
Less: Inventory, end of year	1,068,580	252,802	* 2,888	812,891	2,218,617	722,250	1,496,367
Salaries and wages	18,164,024	11,743,116	* 22,850	6,398,057	35,844,674	13,291,384	22,553,290
Guaranteed payments to partners	724,425	313,702	0	410,723	1,060,119	260,133	799,986
Rent paid	2,782,514	916,906	* 52,264	1,813,345	11,343,427	2,525,705	8,817,723
Interest paid	2,252,221	1,127,149	* 709	1,124,363	7,480,012	6,296,604	1,183,407
Taxes and licenses	4,103,826	1,145,497	* 4,854	2,953,475	8,891,234	4,718,925	4,172,309
Bad debts	129,658	35,975	0	93,683	113,458	74,803	38,655
Repairs and maintenance	1,027,557	239,859	* 6,267	781,431	3,819,727	1,924,705	1,895,022
Depreciation	4,049,211	1,368,078	* 3,113	2,678,019	11,358,904	7,575,575	3,783,329
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	325,006	295,744	0	29,262	107,637	59,157	48,480
Employee benefit programs	813,411	476,100	0	337,311	1,916,000	1,261,800	654,200
Ordinary loss from other partnerships and fiduciaries	834,780	639,157	0	* 195,624	1,581,885	1,064,803	517,082
Farm net loss	* 9,324	0	0	* 9,324	* 2,305	* 2,305	0
Net loss, noncapital assets	143,822	11,713	0	132,109	397,590	179,609	217,981
Other deductions	23,697,909	14,250,971	* 61,949	9,384,990	51,847,904	26,238,423	25,609,481
Ordinary business income (loss)	2,406,406	272,835	* -38,984	2,172,555	1,210,943	-118,187	1,329,130
Net income	9,470,262	4,872,931	* 3,018	4,594,312	12,565,942	6,211,729	6,354,212
Loss	7,063,856	4,600,096	* 42,003	2,421,757	11,354,998	6,329,917	5,025,082
Portfolio income (loss) distributed directly to partners	1,638,789	1,361,769	[2]	277,019	1,261,391	821,371	440,021
Interest income	238,301	165,948	[2]	72,352	331,501	263,899	67,602
Dividend income	61,022	16,408	0	44,615	57,320	52,609	4,711
Royalties	140,287	125,210	0	* 15,078	172,795	* 136,244	* 36,551
Net short-term capital gain (loss)	40,136	40,456	0	* -320	1,230	-1,081	2,311
Net long-term capital gain (loss)	1,159,042	1,013,748	0	145,295	698,546	369,700	328,846
Net rental real estate income (loss)	3,127	18,350	0	-15,223	96,360	40,564	55,796
Net income	70,156	26,512	0	43,644	297,329	240,664	56,665
Loss	67,029	8,162	0	58,867	200,969	200,100	869
Other net rental income (loss)	3,401	-449	0	* 3,851	78,267	* 74,876	* 3,391
Net income	* 5,249	217	0	* 5,032	78,469	* 74,876	* 3,592
Loss	1,848	667	0	1,181	* 202	0	* 202
Total net income (loss) [1]	2,852,545	598,302	* -38,984	2,293,227	1,947,186	450,005	1,497,181
Net income	9,773,690	5,072,523	* 3,018	4,698,148	12,992,578	6,546,218	6,446,360
Loss	6,921,145	4,474,222	* 42,003	2,404,921	11,045,392	6,096,214	4,949,179

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	81,849	43,517	31,042	12,475	38,256	* 76	0
Number of partners	266,286	98,976	72,157	26,819	166,970	* 340	0
Total assets	22,146,664	9,304,439	6,071,483	3,232,956	11,547,878	* 1,294,346	0
Income and deductions from a trade or business:							
Total income	31,166,057	17,322,637	11,210,481	6,112,157	13,757,035	* 86,386	0
Business receipts	30,247,618	17,087,955	11,142,572	5,945,383	13,073,876	* 85,787	0
Ordinary income from other partnerships and fiduciaries	83,132	* 4,088	* 3,250	* 838	* 79,044	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	41,868	15,390	683	14,707	26,479	0	0
Other income	793,439	215,205	63,976	151,229	577,636	* 598	0
Total deductions	30,320,416	17,040,821	11,231,664	5,809,156	13,213,034	* 66,562	0
Cost of goods sold	11,966,937	9,467,944	5,616,116	3,851,828	2,487,941	* 11,051	0
Inventory, beginning of year	900,132	617,699	294,068	323,631	282,433	0	0
Purchases	7,085,199	6,342,533	4,102,314	2,240,220	731,614	* 11,051	0
Cost of labor	2,347,457	1,844,506	1,140,480	704,027	502,951	0	0
Additional inventory costs (section 263A)	151,987	146,739	* 53,812	* 92,927	* 5,247	0	0
Other costs	2,519,266	1,247,763	351,231	896,532	1,271,504	0	0
Less: Inventory, end of year	1,037,104	731,297	325,789	405,508	305,808	0	0
Salaries and wages	5,242,800	2,101,266	1,587,813	513,453	3,123,140	* 18,394	0
Guaranteed payments to partners	486,472	201,338	108,789	92,549	285,134	0	0
Rent paid	2,406,801	910,813	774,456	136,358	1,495,988	0	0
Interest paid	574,479	307,062	226,035	81,027	267,417	0	0
Taxes and licenses	886,842	401,331	338,290	63,041	483,497	* 2,014	0
Bad debts	45,005	15,589	8,502	7,087	29,416	0	0
Repairs and maintenance	409,727	181,009	143,028	37,981	228,459	* 260	0
Depreciation	1,101,251	466,650	344,322	122,329	631,871	* 2,730	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	31,102	16,744	10,920	5,824	14,357	0	0
Employee benefit programs	225,505	67,330	37,357	29,973	158,175	0	0
Ordinary loss from other partnerships and fiduciaries	* 2,779	* 2,115	* 2,109	6	* 665	0	0
Farm net loss	* 58	0	0	0	* 58	0	0
Net loss, noncapital assets	* 149,691	* 217	* 217	0	* 149,474	0	0
Other deductions	6,790,969	2,901,413	2,033,712	867,702	3,857,442	* 32,114	0
Ordinary business income (loss)	845,641	281,817	-21,184	303,000	544,001	* 19,824	0
Net income	2,566,860	1,095,549	672,925	422,623	1,451,184	* 20,128	0
Loss	1,721,219	813,732	694,109	* 119,623	907,183	* 304	0
Portfolio income (loss) distributed directly to partners	696,306	7,424	1,444	5,980	402,542	* 286,340	0
Interest income	25,879	2,986	1,433	1,554	22,893	0	0
Dividend income	309,350	* 40	* 8	* 32	* 22,970	* 286,340	0
Royalties	* 3	* 3	* 3	0	0	0	0
Net short-term capital gain (loss)	* 193,484	[2]	* 1	-1	* 193,484	0	0
Net long-term capital gain (loss)	* 167,590	* 4,395	0	* 4,395	* 163,195	0	0
Net rental real estate income (loss)	61,126	* 25,263	* 25,077	* 186	35,862	0	0
Net income	72,042	* 35,665	* 35,479	* 186	* 36,377	0	0
Loss	* 10,916	* 10,402	* 10,402	0	* 514	0	0
Other net rental income (loss)	* 3,062	* 1,383	* 1,383	0	* 1,679	0	0
Net income	* 3,062	* 1,383	* 1,383	0	* 1,679	0	0
Loss	0	0	0	0	0	0	0
Total net income (loss) [1]	1,245,062	311,492	6,720	304,773	627,406	* 306,164	0
Net income	2,959,202	1,130,000	706,286	423,714	1,523,038	* 306,164	0
Loss	1,714,140	818,508	699,566	* 118,941	895,632	0	0

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at the end of the article text.

[2] Between -\$500 and +\$500.

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships	1,944,340	68,269	40,024	20,215	4,457	768	2,805
Number of partners	17,463,326	209,736	129,735	53,158	16,557	1,647	8,639
Total assets	17,839,482,478	95,734,314	39,249,168	23,232,306	24,475,222	2,192,694	6,584,924
Income and deductions from a trade or business:							
Total income	4,471,696,409	33,437,726	12,490,580	6,695,749	2,801,306	1,812,709	9,637,382
Business receipts	4,144,035,801	22,035,297	4,210,581	4,146,486	2,683,750	1,807,591	9,186,888
Ordinary income from other partnerships and fiduciaries	123,141,137	1,035,276	792,984	57,434	4,285	* 172	180,402
Farm net profit	9,443,784	9,287,057	7,119,622	2,134,224	* 1,916	0	* 31,295
Net gain, noncapital assets	21,447,557	733,502	327,999	292,271	* 104,245	* 587	8,400
Other income	173,628,130	346,595	39,395	65,334	7,110	* 4,360	230,397
Total deductions	3,845,351,020	21,526,824	4,367,311	4,388,882	2,520,374	1,640,205	8,610,052
Cost of goods sold	2,500,618,780	15,005,259	2,960,623	2,832,057	1,790,935	* 861,808	6,559,836
Inventory, beginning of year	185,413,930	1,776,012	499,251	274,111	* 57,522	* 96,853	848,275
Purchases	1,899,056,582	10,114,349	1,878,735	1,909,113	802,429	* 227,612	5,296,459
Cost of labor	105,619,153	728,892	* 140,878	* 69,783	* 167,197	* 192,753	158,282
Additional inventory costs (section 263A)	11,315,533	142,230	* 116,363	* 6,771	2,106	4,009	12,980
Other costs	499,650,764	3,858,225	682,418	827,054	817,105	* 444,394	1,087,255
Less: Inventory, end of year	200,437,182	1,614,449	357,022	254,776	* 55,423	* 103,812	843,415
Salaries and wages	373,352,397	1,274,739	176,262	386,826	119,551	* 25,320	566,779
Guaranteed payments to partners	47,425,889	593,779	200,388	258,606	* 36,703	* 35,674	62,409
Rent paid	64,998,295	224,865	47,140	21,284	* 5,950	* 24,462	126,029
Interest paid	42,029,860	228,320	15,423	33,749	27,198	* 94,770	57,180
Taxes and licenses	58,975,572	208,157	45,020	46,241	17,123	9,692	90,081
Bad debts	9,979,050	9,019	* 606	* 802	* 74	31	7,506
Repairs and maintenance	19,828,879	231,804	28,128	29,317	33,219	* 36,159	104,979
Depreciation	81,692,904	388,130	80,648	43,554	71,498	* 15,607	176,823
Depletion	913,253	* 9,619	0	0	* 9,619	0	0
Retirement plans, etc.	11,269,492	20,897	* 2,655	2,040	* 102	121	15,979
Employee benefit programs	25,995,454	61,842	11,240	9,620	* 4,527	* 3,786	32,671
Ordinary loss from other partnerships and fiduciaries	7,440,872	102,739	* 34,456	30,622	* 10,615	* 7,183	* 19,862
Farm net loss	671,234	437,507	* 301,829	112,715	* 19,943	* 3,002	18
Net loss, noncapital assets	1,575,645	* 3,406	* 1,001	* 2,356	0	* 12	* 37
Other deductions	598,583,442	2,726,742	461,892	579,093	373,315	522,578	789,864
Ordinary business income (loss)	626,345,390	11,910,902	8,123,269	2,306,867	280,932	172,504	1,027,330
Net income	636,329,045	12,179,795	8,210,842	2,417,305	324,215	195,863	1,031,570
Loss	9,983,655	268,893	* 87,573	110,438	* 43,283	* 23,359	* 4,240
Portfolio income (loss) distributed directly to partners	831,316,619	2,356,053	600,089	844,570	671,889	133,960	105,545
Interest income	149,782,840	450,416	75,100	59,553	296,442	2,706	16,614
Dividend income	145,948,499	346,497	220,507	50,364	* 1,448	* 20,673	53,506
Royalties	25,531,404	1,088,430	* 122,959	500,288	* 371,540	* 93,410	* 233
Net short-term capital gain (loss)	84,985,902	14,527	7,385	* 9,089	0	* -1,479	* -469
Net long-term capital gain (loss)	425,067,974	456,183	174,137	225,277	* 2,458	* 18,650	* 35,661
Net rental real estate income (loss)	124,259,159	231,832	152,231	40,587	* 25,822	* 726	12,464
Net income	127,808,172	250,394	158,793	51,694	* 26,548	* 726	12,632
Loss	3,549,013	18,562	* 6,562	* 11,107	* 726	0	* 168
Other net rental income (loss)	7,720,538	147,139	* 97,017	* 34,523	* 14,481	* 56	* 1,063
Net income	8,193,156	147,139	* 97,017	* 34,523	* 14,481	* 56	* 1,063
Loss	472,618	0	0	0	0	0	0
Total net income [1]	1,079,587,830	14,175,216	8,791,083	2,992,182	990,666	290,075	1,111,211

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of partnerships	27,182	24,168	742	2,273	1,529	87,355	31,703
Number of partners	1,856,301	1,626,261	180,508	49,532	5,954	212,555	74,911
Total assets	435,950,044	389,148,019	33,688,960	13,113,065	183,063,919	111,828,466	60,954,980
Income and deductions from a trade or business:							
Total income	175,953,609	142,075,524	19,372,329	14,505,755	158,817,449	198,485,473	109,921,673
Business receipts	159,975,180	127,765,356	18,100,433	14,109,390	154,642,871	191,396,056	104,438,621
Ordinary income from other partnerships and fiduciaries	6,939,293	6,177,128	752,755	* 9,410	2,684,587	952,604	635,698
Farm net profit	* 1,253	* 1,253	0	0	0	0	0
Net gain, noncapital assets	3,475,964	3,043,019	168,988	263,957	143,784	427,543	152,541
Other income	5,561,919	5,088,768	350,153	122,998	1,346,208	5,709,269	4,694,814
Total deductions	103,883,389	75,437,165	16,009,384	12,436,840	149,515,568	181,572,368	102,485,645
Cost of goods sold	50,208,862	29,461,016	13,876,220	6,871,626	128,243,560	154,582,010	91,929,401
Inventory, beginning of year	3,441,529	1,121,596	1,860,389	459,545	2,559,860	17,927,153	12,370,553
Purchases	13,768,358	10,375,753	1,415,029	1,977,576	105,264,928	42,810,584	24,744,036
Cost of labor	3,591,573	593,192	1,709,935	1,288,445	122,079	15,580,973	4,438,114
Additional inventory costs (section 263A)	317,451	32,686	285,694	* -930	* -88,014	2,719,472	1,658,775
Other costs	32,388,309	18,148,850	10,527,744	3,711,715	23,307,112	95,150,251	62,451,883
Less: Inventory, end of year	3,298,358	811,062	1,922,571	564,724	2,922,405	19,606,423	13,733,960
Salaries and wages	3,917,120	2,278,887	252,923	1,385,309	1,823,914	6,666,656	2,462,993
Guaranteed payments to partners	207,279	161,397	* 5,625	40,257	66,086	1,720,763	741,353
Rent paid	669,149	472,575	27,799	168,775	295,209	913,839	233,530
Interest paid	3,657,022	3,366,728	136,898	153,396	2,478,952	908,083	526,159
Taxes and licenses	3,232,850	2,943,398	70,893	218,558	1,496,619	1,099,301	391,752
Bad debts	44,767	24,509	10,228	10,031	60,956	93,372	27,534
Repairs and maintenance	693,678	334,565	32,633	326,481	1,317,325	411,166	127,129
Depreciation	9,804,934	8,704,501	123,950	976,484	6,188,748	960,629	244,553
Depletion	510,782	* 17,485	480,674	* 12,623	9,152	379	0
Retirement plans, etc.	86,086	48,463	24,760	12,862	66,334	104,577	28,427
Employee benefit programs	492,142	370,375	49,770	71,996	287,535	399,043	127,949
Ordinary loss from other partnerships and fiduciaries	821,990	788,972	* 1,897	* 31,121	* 24,026	53,211	40,170
Farm net loss	* 16,705	* 16,705	0	0	0	* 3,969	0
Net loss, noncapital assets	234,313	211,626	20,631	* 2,055	* 19,458	97,997	91,217
Other deductions	29,285,711	26,235,963	894,482	2,155,265	7,137,694	13,557,376	5,513,479
Ordinary business income (loss)	72,070,220	66,638,359	3,362,945	2,068,916	9,301,881	16,913,104	7,436,028
Net income	72,125,577	66,684,305	3,362,945	2,078,326	9,309,438	17,014,197	7,494,316
Loss	55,357	45,946	0	* 9,411	* 7,556	101,092	58,288
Portfolio income (loss) distributed directly to partners	6,786,588	6,366,462	336,323	83,803	636,130	750,609	103,543
Interest income	713,894	548,629	104,882	60,383	105,001	393,196	197,416
Dividend income	370,213	358,247	* 11,686	* 281	140,396	82,475	14,761
Royalties	4,809,964	4,775,454	* 34,017	* 493	119	2,367	* 8
Net short-term capital gain (loss)	74,384	61,825	* 12,503	* 56	* -62	150,142	15,349
Net long-term capital gain (loss)	818,134	622,306	173,237	* 22,591	390,677	122,430	-123,990
Net rental real estate income (loss)	138,083	93,490	* 43,647	* 946	1,037	153,751	127,975
Net income	160,290	115,694	* 43,650	* 946	* 1,455	184,487	155,892
Loss	22,207	22,204	* 4	0	* 418	30,736	27,917
Other net rental income (loss)	39,223	14,876	* -2,680	* 27,027	* 304	29	-1,217
Net income	42,283	14,899	* 357	* 27,027	* 509	2,622	1,136
Loss	* 3,060	* 23	3,037	0	205	* 2,593	* 2,352
Total net income [1]	78,141,597	72,429,057	3,554,496	2,158,045	9,548,737	17,544,922	7,774,970

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Number of partnerships	7,060	401	4,681	1,978	48,591	11,869	11,542
Number of partners	25,727	1,250	18,715	5,761	111,917	27,534	26,168
Total assets	31,484,427	4,570,575	12,177,292	14,736,561	19,389,059	4,267,606	2,146,031
Income and deductions from a trade or business:							
Total income	34,698,003	7,097,645	4,831,884	22,768,475	53,865,796	11,446,628	7,377,654
Business receipts	33,728,612	6,978,885	4,228,744	22,520,983	53,228,823	11,201,646	7,333,530
Ordinary income from other partnerships and fiduciaries	285,079	* 58,589	* 214,259	* 12,230	31,828	* 4,169	* 2,182
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	65,179	32,375	* 394	32,410	209,823	3,664	325
Other income	619,133	27,796	388,487	202,851	395,322	237,149	41,616
Total deductions	30,363,014	6,297,231	3,741,954	20,323,829	48,723,709	10,193,673	6,422,047
Cost of goods sold	25,518,765	5,253,704	3,342,183	16,922,878	37,133,844	7,916,015	4,619,516
Inventory, beginning of year	4,816,321	* 16,191	4,674,050	126,079	740,279	166,145	68,256
Purchases	4,443,986	749,480	1,578,317	2,116,189	13,622,562	3,544,232	1,809,890
Cost of labor	2,639,970	982,748	* 22,378	1,634,844	8,502,889	1,759,950	1,254,923
Additional inventory costs (section 263A)	389,579	0	* 219,258	170,321	671,118	* 211,455	* 60,321
Other costs	18,199,636	3,520,996	1,679,975	12,998,665	14,498,731	2,404,378	1,478,717
Less: Inventory, end of year	4,970,726	* 15,711	4,831,795	123,221	901,737	170,146	52,591
Salaries and wages	798,072	270,522	18,149	509,402	3,405,591	594,534	551,134
Guaranteed payments to partners	150,691	79,751	* 2,370	68,570	828,719	215,210	137,669
Rent paid	127,215	53,612	3,642	69,962	553,093	93,225	75,024
Interest paid	131,587	21,502	43,481	66,605	250,336	57,840	19,261
Taxes and licenses	179,182	40,269	23,609	115,304	528,367	93,106	84,788
Bad debts	7,264	2,671	* 6	4,587	58,573	21,543	6,655
Repairs and maintenance	90,492	33,541	5,734	51,217	193,545	35,461	15,864
Depreciation	271,693	151,414	4,768	115,511	444,383	86,637	35,755
Depletion	379	0	0	379	0	0	0
Retirement plans, etc.	23,682	* 7,306	* 494	15,881	52,468	12,064	11,897
Employee benefit programs	71,627	11,926	* 370	59,331	199,467	14,309	25,522
Ordinary loss from other partnerships and fiduciaries	* 254	0	* 18	* 236	12,788	* 3,630	0
Farm net loss	* 3,969	0	* 2,282	* 1,687	0	0	0
Net loss, noncapital assets	* 1,599	* 1,522	* 7	* 70	5,182	* 4	0
Other deductions	2,986,543	369,492	294,842	2,322,210	5,057,354	1,050,097	838,962
Ordinary business income (loss)	4,334,989	800,414	1,089,930	2,444,645	5,142,087	1,252,955	955,607
Net income	4,354,582	800,527	1,095,268	2,458,787	5,165,299	1,252,955	955,607
Loss	* 19,593	* 113	* 5,338	14,142	* 23,211	0	0
Portfolio income (loss) distributed directly to partners	555,375	284,109	181,252	90,013	91,691	9,261	1,740
Interest income	167,319	3,389	78,898	85,031	28,461	7,776	2,255
Dividend income	9,857	* 420	* 6,474	2,963	57,858	* 246	* 1
Royalties	* 528	0	* 1	* 527	* 1,831	* 1,706	0
Net short-term capital gain (loss)	134,601	* 104,016	* 29,705	880	* 192	* 828	* -167
Net long-term capital gain (loss)	243,071	* 176,284	* 66,175	612	3,349	* -1,294	* -349
Net rental real estate income (loss)	5,270	100	4,607	* 563	20,506	0	* 10,871
Net income	7,975	100	* 6,413	* 1,462	* 20,619	0	* 10,871
Loss	* 2,705	0	* 1,806	* 899	* 113	0	0
Other net rental income (loss)	* 289	0	0	* 289	* 956	0	0
Net income	* 530	0	0	* 530	* 956	0	0
Loss	* 241	0	0	* 241	0	0	0
Total net income [1]	4,518,251	804,323	1,179,910	2,534,019	5,251,700	1,262,682	968,734

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Number of partnerships	8,801	8,254	8,124	25,730	4,868	1,537	261
Number of partners	19,357	20,411	18,447	527,167	19,611	4,911	613
Total assets	4,139,450	2,040,005	6,795,968	559,600,711	39,680,973	27,741,726	1,656,073
Income and deductions from a trade or business:							
Total income	9,403,651	7,510,576	18,127,288	947,463,965	82,722,966	20,006,811	3,064,546
Business receipts	9,298,292	7,503,353	17,892,002	931,177,712	81,889,796	19,760,789	3,016,598
Ordinary income from other partnerships and fiduciaries	* 9,303	* 25	* 16,149	5,518,193	269,706	* 538	* 4,742
Farm net profit	0	0	0	* 311	* 311	0	0
Net gain, noncapital assets	46,897	* 103	158,833	1,509,811	151,355	12,730	* 827
Other income	49,159	7,094	60,304	9,257,938	411,798	232,755	42,380
Total deductions	8,680,510	6,892,550	16,534,929	882,580,075	78,449,911	17,458,092	2,952,075
Cost of goods sold	6,263,102	5,342,342	12,992,870	776,354,810	69,300,148	12,598,932	2,524,519
Inventory, beginning of year	157,119	160,036	188,723	58,095,305	6,365,742	2,724,383	500,450
Purchases	2,474,645	2,226,161	3,567,634	603,629,849	59,721,284	7,879,985	2,099,110
Cost of labor	1,484,204	1,198,979	2,804,833	27,988,597	3,333,342	956,684	278,737
Additional inventory costs (section 263A)	* 12,959	* 304,049	82,334	2,677,819	379,164	139,105	* 1,320
Other costs	2,295,437	1,610,996	6,709,204	147,113,387	6,132,338	3,931,048	248,215
Less: Inventory, end of year	161,262	157,880	359,858	63,150,148	6,631,722	3,032,274	603,313
Salaries and wages	804,326	302,922	1,152,675	20,767,134	1,852,561	1,006,019	101,291
Guaranteed payments to partners	149,761	122,606	203,472	1,873,836	107,782	85,414	* 12,356
Rent paid	85,830	122,313	176,700	2,931,184	333,665	116,130	5,538
Interest paid	52,792	31,705	88,739	4,460,712	317,875	148,853	25,383
Taxes and licenses	136,620	61,855	151,999	10,567,841	253,260	242,521	11,616
Bad debts	7,995	3,586	18,795	222,345	25,897	16,271	2,513
Repairs and maintenance	24,585	14,640	102,995	2,287,803	218,457	103,209	3,521
Depreciation	67,556	35,759	218,676	9,898,451	410,471	224,972	7,325
Depletion	0	0	0	336,193	* 491	0	0
Retirement plans, etc.	14,824	* 1,615	12,068	1,797,239	109,440	156,758	* 3,105
Employee benefit programs	65,894	19,534	74,208	3,927,240	220,561	148,723	6,228
Ordinary loss from other partnerships and fiduciaries	* 1,253	* 3,226	* 4,679	305,026	41,039	* 3,898	* 462
Farm net loss	0	0	0	54,006	14,723	* 39,283	0
Net loss, noncapital assets	0	* 4,207	971	83,759	30,910	* 1,051	4
Other deductions	1,005,972	826,240	1,336,082	46,712,498	5,212,631	2,566,056	248,214
Ordinary business income (loss)	723,141	618,026	1,592,359	64,883,890	4,273,055	2,548,719	112,471
Net income	746,091	618,026	1,592,620	65,363,531	4,275,380	2,548,719	140,632
Loss	22,951	0	* 261	479,640	2,325	0	* 28,161
Portfolio income (loss) distributed directly to partners	65,892	3,588	11,211	12,687,635	312,729	230,501	78,032
Interest income	8,376	3,276	6,779	3,191,559	68,848	84,579	1,267
Dividend income	* 55,921	* 13	1,677	5,768,637	356,308	24,406	* 57,886
Royalties	0	0	* 125	1,692,294	7,394	33,939	* 18,805
Net short-term capital gain (loss)	* -798	[2]	* 329	-9,721	* -2,411	436	0
Net long-term capital gain (loss)	* 2,393	* 299	* 2,300	2,044,866	-117,410	* 87,141	* 74
Net rental real estate income (loss)	* 1,630	0	* 8,005	25,036	3,474	* 184	0
Net income	* 1,630	0	* 8,118	28,328	4,590	* 860	0
Loss	0	0	* 113	3,292	1,116	* 676	0
Other net rental income (loss)	0	0	* 956	514,725	1,913	823	36
Net income	0	0	* 956	516,176	1,913	823	36
Loss	0	0	0	* 1,451	0	0	0
Total net income [1]	789,068	621,315	1,609,901	76,076,142	4,710,992	2,692,650	190,465

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of partnerships	782	* 3	1,306	159	2,494	154	735
Number of partners	1,788	* 12	3,604	980	5,449	227,294	215,065
Total assets	3,016,427	* 80,381	6,630,203	5,946,435	2,632,428	159,323,752	104,062,420
Income and deductions from a trade or business:							
Total income	5,846,430	* 238,507	10,385,865	22,393,881	5,868,845	418,591,880	112,400,593
Business receipts	5,595,775	* 231,788	10,136,799	22,220,368	5,826,313	415,164,361	106,354,002
Ordinary income from other partnerships and fiduciaries	* 125,836	* 1,668	7,915	18,611	* 1,870	1,196,646	3,416,195
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	0	* 4	3,219	5,749	3,795	423,903	277,885
Other income	124,819	* 5,047	237,931	149,153	36,867	1,806,970	2,352,511
Total deductions	5,297,985	* 205,867	9,564,468	20,842,406	5,366,731	400,984,341	93,437,828
Cost of goods sold	3,815,993	* 189,367	8,103,825	18,440,789	3,409,706	378,435,746	74,095,301
Inventory, beginning of year	545,646	* 4,633	1,167,429	2,092,113	213,714	12,515,521	7,817,485
Purchases	3,171,579	* 180,067	6,085,071	10,006,475	1,451,859	308,818,429	54,061,699
Cost of labor	* 240,914	* 3,905	816,276	2,419,891	751,051	1,378,255	1,875,716
Additional inventory costs (section 263A)	57,760	* 136	90,580	373,675	15,061	609,270	478,905
Other costs	450,362	* 7,670	1,374,872	5,785,530	1,218,869	69,071,760	17,317,152
Less: Inventory, end of year	650,268	* 7,044	1,430,403	2,236,895	240,848	13,957,490	7,455,656
Salaries and wages	436,318	* 5,292	399,446	798,198	665,493	1,127,193	4,194,753
Guaranteed payments to partners	32,433	* 97	48,381	* 15,900	61,020	* 603,622	54,748
Rent paid	78,403	* 198	48,527	51,669	97,544	353,586	485,978
Interest paid	66,010	* 104	85,328	553,504	53,981	864,668	616,790
Taxes and licenses	39,857	* 532	61,012	44,838	76,242	7,205,882	504,489
Bad debts	2,451	* 11	5,821	11,965	8,622	13,467	33,321
Repairs and maintenance	6,155	* 16	30,923	28,735	23,492	441,847	848,555
Depreciation	19,615	* 36	66,028	40,667	82,750	2,735,244	1,721,816
Depletion	0	0	1,242	0	0	0	318,062
Retirement plans, etc.	7,773	0	18,821	32,171	16,848	460,259	298,693
Employee benefit programs	17,552	* 532	33,390	30,982	35,972	270,421	578,573
Ordinary loss from other partnerships and fiduciaries	0	0	* 93	23,189	0	16,978	120,857
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 37	0	* 107	433	* 65	* 3,958	9,579
Other deductions	775,389	* 9,682	661,524	769,366	834,996	8,451,470	9,556,312
Ordinary business income (loss)	548,445	* 32,640	821,396	1,551,475	502,114	17,607,539	18,962,765
Net income	548,445	* 32,640	840,246	1,553,542	502,114	17,614,491	19,075,300
Loss	0	0	18,849	2,067	0	* 6,952	112,535
Portfolio income (loss) distributed directly to partners	4,877	* 6	267,110	653,901	-94,814	7,472,703	1,009,983
Interest income	4,536	* 5	8,083	125,004	1,010	2,056,186	166,545
Dividend income	[2]	0	227,626	519,889	* 1,096	3,642,497	234,248
Royalties	334	* 1	120	8,902	0	7,734	386,588
Net short-term capital gain (loss)	0	0	0	23	0	* -32,216	* 847
Net long-term capital gain (loss)	6	0	* 31,281	82	-96,920	1,798,503	221,756
Net rental real estate income (loss)	0	0	* 806	* 3,240	* 955	* 181	5,438
Net income	0	0	* 817	* 3,271	* 955	* 181	5,720
Loss	0	0	11	31	0	0	* 283
Other net rental income (loss)	0	0	2,323	* 1,753	0	99,327	1,667
Net income	0	0	2,323	* 1,753	0	99,327	2,081
Loss	0	0	0	0	0	0	* 414
Total net income [1]	553,316	* 32,646	1,060,355	2,210,264	505,176	23,413,463	19,757,249

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships	376	539	280	5,184	1,752	396	466
Number of partners	2,631	1,738	1,355	14,461	5,767	2,186	2,159
Total assets	9,915,591	4,261,700	14,712,615	18,060,287	55,796,019	12,402,602	5,263,453
Income and deductions from a trade or business:							
Total income	14,209,351	5,857,690	30,956,064	22,481,215	32,809,436	15,043,954	6,537,951
Business receipts	14,104,581	5,817,352	30,572,207	22,115,644	32,190,296	14,896,723	6,293,016
Ordinary income from other partnerships and fiduciaries	* 5,809	4,499	* 172,765	* 7,622	* 10,836	* 93	* 220,264
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	19,883	12,364	58,720	20,507	27,911	* 1,100	* 1,271
Other income	79,078	23,475	152,372	337,442	580,394	146,038	23,400
Total deductions	12,989,476	5,378,380	29,515,321	20,097,180	29,965,773	13,644,484	5,745,209
Cost of goods sold	10,759,699	4,048,027	27,460,882	15,942,530	23,727,849	9,748,718	4,291,664
Inventory, beginning of year	1,202,639	460,593	2,652,671	2,367,497	5,574,149	1,086,835	821,493
Purchases	6,674,959	2,038,392	23,118,729	10,591,557	9,186,959	6,153,583	2,791,343
Cost of labor	1,455,001	599,243	1,306,532	2,269,984	2,813,259	836,799	427,854
Additional inventory costs (section 263A)	120,851	19,660	50,320	80,264	62,352	23,123	10,696
Other costs	2,653,388	1,390,695	3,156,534	3,240,950	11,885,073	2,865,909	1,135,299
Less: Inventory, end of year	1,347,139	460,557	2,823,904	2,607,721	5,793,942	1,217,531	895,022
Salaries and wages	655,124	346,571	454,371	1,326,357	1,694,636	1,332,479	420,841
Guaranteed payments to partners	41,634	10,344	40,252	263,570	115,251	54,330	37,928
Rent paid	53,061	124,410	36,789	201,407	297,782	87,777	63,287
Interest paid	118,882	45,920	148,072	218,451	138,729	43,354	48,138
Taxes and licenses	80,266	61,647	81,988	172,755	713,370	93,733	37,819
Bad debts	12,469	6,339	5,103	31,379	10,595	5,805	3,259
Repairs and maintenance	51,771	52,090	38,525	127,713	74,797	53,542	12,689
Depreciation	114,512	79,569	171,189	191,157	281,804	236,025	21,687
Depletion	* 4	* 16,392	0	0	0	0	0
Retirement plans, etc.	31,753	7,521	28,112	53,745	45,879	147,450	12,589
Employee benefit programs	99,150	46,399	58,223	164,605	324,069	197,758	32,799
Ordinary loss from other partnerships and fiduciaries	* 884	* 1,153	398	* 29,584	* 56,666	* 3,507	227
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	16,782	* 200	* 1,192	2,138	7,702	* 1,335	* 30
Other deductions	953,484	531,798	990,223	1,371,787	2,476,642	1,638,670	762,252
Ordinary business income (loss)	1,219,874	479,309	1,440,744	2,384,035	2,843,663	1,399,470	792,742
Net income	1,220,977	479,309	1,441,764	2,394,380	3,107,907	1,399,974	792,761
Loss	1,103	0	1,020	* 10,346	264,244	503	* 19
Portfolio income (loss) distributed directly to partners	128,539	6,277	122,418	315,860	805,565	84,599	-40,853
Interest income	42,538	1,970	88,658	49,150	413,275	19,056	6,449
Dividend income	25,558	* 3,396	* 10,533	122,810	200,653	* 44,652	* 36,838
Royalties	* 21,859	* 877	* 4,032	* 5,419	* 189,858	1,339	3,590
Net short-term capital gain (loss)	* -51	* 3	* 21,733	* 2,618	* -32	* 3,396	3
Net long-term capital gain (loss)	* 38,634	* 31	* -2,538	* 135,863	* 1,811	* 16,156	* -87,733
Net rental real estate income (loss)	* 1,496	* 774	* 1,262	* 1,894	746	-792	* 2,706
Net income	* 1,496	* 865	* 1,262	* 1,894	897	0	* 2,706
Loss	0	* 91	0	0	151	792	0
Other net rental income (loss)	0	* 1,166	* 15,992	* 130	* 320,630	0	0
Net income	0	* 1,166	* 15,992	* 130	* 320,630	0	0
Loss	0	0	0	0	0	0	0
Total net income [1]	1,311,325	487,493	1,561,220	2,563,437	3,968,825	1,463,726	842,325

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of partnerships	361	487	3,590	37,015	23,801	9,489	3,725
Number of partners	4,858	1,522	11,164	454,058	69,938	369,595	14,526
Total assets	66,541,651	776,561	21,099,412	198,010,103	66,396,370	128,956,551	2,657,182
Income and deductions from a trade or business:							
Total income	117,279,795	2,269,797	18,498,387	757,935,748	161,112,441	584,653,676	12,169,631
Business receipts	115,015,163	2,254,181	17,721,960	752,061,709	159,233,489	580,843,581	11,984,639
Ordinary income from other partnerships and fiduciaries	* 51,301	0	* 1,277	1,705,659	570,384	1,132,307	2,969
Farm net profit	0	0	0	* 250	0	* 250	0
Net gain, noncapital assets	122,611	* 223	* 365,753	293,778	155,126	136,462	* 2,189
Other income	2,090,721	15,393	409,398	3,874,351	1,153,442	2,541,076	179,833
Total deductions	113,177,293	2,128,285	15,378,968	736,193,498	151,396,862	573,402,199	11,394,436
Cost of goods sold	98,183,221	1,600,040	9,677,852	679,121,102	129,303,008	539,791,506	10,026,588
Inventory, beginning of year	7,570,965	153,029	2,258,318	40,041,990	18,644,568	21,084,593	312,829
Purchases	82,606,483	937,810	6,054,476	648,332,851	122,346,887	516,531,451	9,454,514
Cost of labor	5,480,762	237,767	506,625	2,612,931	1,456,585	1,059,464	* 96,882
Additional inventory costs (section 263A)	76,758	* 29,750	59,068	1,096,542	393,880	699,270	* 3,392
Other costs	11,737,200	405,726	3,104,796	29,667,646	7,508,378	21,644,419	514,848
Less: Inventory, end of year	9,288,947	164,042	2,305,431	42,630,858	21,047,290	21,227,691	355,878
Salaries and wages	2,098,713	146,536	1,704,941	17,950,066	6,988,214	10,548,796	413,055
Guaranteed payments to partners	40,855	* 79,220	168,698	1,744,127	1,011,286	493,866	238,975
Rent paid	316,552	31,375	147,503	2,620,025	1,147,227	1,439,525	33,274
Interest paid	842,591	17,131	106,948	1,962,905	655,001	1,275,317	32,587
Taxes and licenses	644,539	22,542	218,933	2,093,507	836,572	1,209,308	47,627
Bad debts	13,313	* 1,463	12,280	297,225	174,376	119,436	3,412
Repairs and maintenance	117,481	6,205	48,080	940,162	303,890	622,641	13,631
Depreciation	3,163,143	13,853	316,588	3,235,576	745,855	2,464,748	24,973
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	326,991	* 1,431	37,897	356,997	122,551	228,129	6,317
Employee benefit programs	1,376,563	10,417	274,321	1,650,339	567,462	1,062,334	20,543
Ordinary loss from other partnerships and fiduciaries	* 24	0	* 6,068	27,112	14,844	12,242	* 26
Farm net loss	0	0	0	* 2,237	0	* 2,237	0
Net loss, noncapital assets	7,795	* 102	* 337	32,067	16,673	15,294	* 101
Other deductions	6,045,511	197,970	2,658,521	24,160,050	9,509,904	14,116,820	533,327
Ordinary business income (loss)	4,102,502	141,512	3,119,420	21,742,250	9,715,579	11,251,477	775,194
Net income	4,102,502	141,512	3,150,937	21,830,359	9,754,960	11,299,044	776,354
Loss	0	0	31,517	88,109	39,382	47,567	1,160
Portfolio income (loss) distributed directly to partners	341,469	* -5,782	994,515	1,157,888	375,101	670,751	112,036
Interest income	44,242	* 353	9,806	193,333	55,287	133,688	4,358
Dividend income	242,439	* 898	* 16,902	304,247	85,335	198,870	* 20,043
Royalties	40,326	0	* 961,177	149,782	132,273	17,509	0
Net short-term capital gain (loss)	* 2,973	* -7,039	-3	-39,551	5,094	-44,812	166
Net long-term capital gain (loss)	* 11,489	* 6	* 6,633	550,077	97,112	365,496	* 87,469
Net rental real estate income (loss)	2,514	* -119	* 276	74,188	32,189	12,317	* 29,683
Net income	2,536	0	* 276	96,327	34,987	29,250	* 32,090
Loss	22	* 119	0	22,139	2,798	* 16,934	* 2,407
Other net rental income (loss)	* 68,952	0	* 15	89,504	59,325	30,179	0
Net income	* 69,989	0	* 15	91,371	61,078	30,293	0
Loss	1,037	0	0	* 1,867	* 1,753	114	0
Total net income [1]	4,500,976	142,644	4,107,595	22,553,304	10,079,987	11,644,039	829,278

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	83,220	10,443	1,917	2,348	3,173	15,785	3,173
Number of partners	423,481	26,850	4,501	6,021	9,277	38,172	39,574
Total assets	141,092,818	43,096,678	3,739,294	1,410,826	3,994,472	16,690,826	5,680,766
Income and deductions from a trade or business:							
Total income	388,551,929	138,969,986	10,889,433	5,637,136	12,086,881	50,024,013	13,967,386
Business receipts	379,774,477	134,654,062	10,625,692	5,512,336	11,955,977	48,963,413	13,676,532
Ordinary income from other partnerships and fiduciaries	1,310,627	203,248	* 6,854	* 1,002	* 46,919	* 240,966	* 68,719
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	227,127	103,827	446	* 263	4,854	9,436	* 20,696
Other income	7,239,697	4,008,849	256,441	123,535	79,131	810,197	201,438
Total deductions	373,409,126	135,660,507	10,226,585	5,397,974	11,403,547	48,418,278	12,642,316
Cost of goods sold	302,432,608	118,344,478	6,232,750	3,979,435	8,897,159	36,151,184	7,989,982
Inventory, beginning of year	36,687,120	18,659,720	1,044,766	271,937	1,269,185	2,908,458	1,020,759
Purchases	293,025,418	119,245,829	5,562,713	3,548,376	8,606,699	35,210,988	7,653,101
Cost of labor	2,557,362	1,087,250	287,350	* 135,513	139,069	304,829	131,946
Additional inventory costs (section 263A)	799,688	148,921	98,252	* 8,726	91,513	113,773	7,774
Other costs	11,772,652	1,990,385	450,596	300,333	292,566	532,577	379,494
Less: Inventory, end of year	42,409,631	22,787,628	1,210,927	285,451	1,501,874	2,919,441	1,203,092
Salaries and wages	22,714,074	6,993,487	1,323,721	481,074	1,004,059	4,287,514	1,489,039
Guaranteed payments to partners	1,359,879	280,970	49,613	115,506	67,810	205,369	243,901
Rent paid	6,932,716	1,500,349	559,584	146,413	245,161	1,313,050	447,559
Interest paid	1,958,305	506,185	82,331	12,157	49,963	213,050	45,219
Taxes and licenses	3,347,061	969,090	209,106	59,259	118,823	585,072	144,325
Bad debts	496,018	42,915	21,325	1,519	13,876	68,031	87,048
Repairs and maintenance	1,544,463	223,533	59,411	8,572	73,763	413,030	52,252
Depreciation	2,974,472	506,414	108,066	12,008	68,638	539,697	128,168
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	234,783	37,995	7,071	* 1,649	11,287	74,817	18,152
Employee benefit programs	1,362,891	499,662	64,557	13,961	65,129	257,880	64,812
Ordinary loss from other partnerships and fiduciaries	23,255	2,822	* 569	[2]	* 134	* 11,015	* 98
Farm net loss	* 1,799	0	0	0	0	* 1,799	0
Net loss, noncapital assets	30,799	1,592	* 2,951	135	3	* 702	* 3,575
Other deductions	27,996,003	5,751,015	1,505,530	566,289	787,742	4,296,068	1,928,186
Ordinary business income (loss)	15,142,803	3,309,479	662,849	239,162	683,335	1,605,735	1,325,069
Net income	15,236,773	3,311,639	662,849	239,162	683,335	1,676,209	1,325,522
Loss	93,970	* 2,160	0	0	0	* 70,474	452
Portfolio income (loss) distributed directly to partners	442,957	75,364	3,105	1,172	7,547	156,194	1,576
Interest income	269,206	34,496	2,240	775	5,477	96,943	2,839
Dividend income	30,054	1,362	* 250	* 271	* 2,170	6,465	* 16,613
Royalties	9,078	* 15	* 421	0	3	2,538	* 3,656
Net short-term capital gain (loss)	1,451	* 235	11	* 3	* -59	* -1,684	* 149
Net long-term capital gain (loss)	133,168	39,256	182	* 124	* -44	* 51,932	* -21,682
Net rental real estate income (loss)	241,848	20,686	* 6,826	* -187	* 4,569	114,189	0
Net income	249,083	23,866	* 6,826	0	* 4,569	114,310	0
Loss	7,236	* 3,181	0	* 187	0	121	0
Other net rental income (loss)	35,686	* -35	* 389	0	* 1,440	* 6,689	574
Net income	41,075	* 2,948	* 389	0	* 1,440	* 7,646	574
Loss	* 5,389	2,983	0	0	0	957	0
Total net income [1]	15,728,675	3,366,003	672,975	240,020	696,994	1,832,559	1,348,752

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
Number of partnerships	3,490	9,119	7,049	1,437	17,900	7,384
Number of partners	8,962	20,010	15,329	3,291	44,132	207,360
Total assets	13,920,309	10,383,030	4,476,424	3,263,839	7,668,146	26,768,208
Income and deductions from a trade or business:						
Total income	80,769,877	9,010,503	7,764,023	8,062,538	16,151,778	35,218,376
Business receipts	80,207,258	8,883,766	7,371,736	7,984,516	16,031,492	33,907,697
Ordinary income from other partnerships and fiduciaries	111,030	4,834	* 242	678	* 7,372	* 618,763
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	9,846	* 25	* 5,700	* 106	6,310	65,618
Other income	441,743	121,878	386,345	77,238	106,604	626,298
Total deductions	79,283,691	8,245,962	7,193,233	7,620,014	14,972,800	32,344,220
Cost of goods sold	73,355,844	4,993,610	4,496,914	5,217,673	10,832,093	21,941,487
Inventory, beginning of year	956,362	1,974,347	1,472,053	1,130,895	4,011,732	1,966,904
Purchases	71,745,614	4,851,244	1,972,170	5,088,907	10,154,626	19,385,150
Cost of labor	113,347	* 71,709	* 4,031	* 4,066	85,748	192,503
Additional inventory costs (section 263A)	94,760	9,357	* 6,569	37,869	65,450	116,724
Other costs	1,476,345	251,808	2,716,999	170,687	633,528	2,577,333
Less: Inventory, end of year	1,030,585	2,164,855	1,674,909	1,214,751	4,118,991	2,297,127
Salaries and wages	1,624,877	906,072	728,487	683,127	1,075,523	2,117,093
Guaranteed payments to partners	34,865	48,089	88,862	* 11,842	72,717	140,334
Rent paid	461,889	468,612	271,719	319,662	837,596	361,122
Interest paid	341,108	42,289	163,931	39,713	83,708	378,651
Taxes and licenses	369,576	148,203	111,965	106,377	227,335	297,931
Bad debts	7,683	12,003	* 533	26,101	15,390	199,595
Repairs and maintenance	277,099	33,524	60,520	41,348	84,884	216,526
Depreciation	708,751	83,325	122,188	105,718	152,407	439,093
Depletion	0	0	0	0	0	0
Retirement plans, etc.	10,652	3,778	* 8,316	* 10,004	9,267	41,794
Employee benefit programs	44,231	30,337	54,150	19,356	55,467	193,350
Ordinary loss from other partnerships and fiduciaries	* 1,187	* 19	0	0	* 4,513	* 2,898
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 944	* 573	* 142	219	* 99	* 19,864
Other deductions	2,044,984	1,475,527	1,085,508	1,038,874	1,521,799	5,994,481
Ordinary business income (loss)	1,486,186	764,541	570,791	442,524	1,178,978	2,874,156
Net income	1,490,091	764,541	570,853	442,524	1,195,249	2,874,800
Loss	* 3,906	0	* 63	0	* 16,270	644
Portfolio income (loss) distributed directly to partners	11,125	1,662	8,280	11,396	59,582	105,955
Interest income	6,875	1,650	8,167	11,396	49,809	48,539
Dividend income	* 761	* 12	* 73	0	* 374	1,702
Royalties	* 1	0	* 40	0	* 315	2,090
Net short-term capital gain (loss)	* -71	0	0	0	* -174	* 3,040
Net long-term capital gain (loss)	* 3,559	[2]	0	0	* 9,257	* 50,584
Net rental real estate income (loss)	66,781	* 5,031	0	* 1,617	* 20,078	* 2,258
Net income	69,922	* 5,031	0	* 1,617	* 20,106	* 2,836
Loss	* 3,141	0	0	0	28	* 578
Other net rental income (loss)	3,580	647	0	* 18	* -1,257	* 23,640
Net income	* 3,714	647	0	* 18	* 59	* 23,640
Loss	* 134	0	0	0	1,316	0
Total net income [1]	1,564,183	771,881	579,071	455,556	1,248,297	2,952,384

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Number of partnerships	21,327	1,822	209	13,506	2,684	224	* 84
Number of partners	1,692,518	3,774	77,295	29,601	9,925	1,511,400	* 397
Total assets	289,019,170	14,055,065	17,921,544	5,290,276	989,369	219,788,610	* 375,894
Income and deductions from a trade or business:							
Total income	138,914,005	10,461,602	9,708,952	28,866,668	2,330,130	58,002,443	* 688,351
Business receipts	128,982,175	9,870,971	8,849,123	23,848,558	2,113,232	55,657,985	* 681,798
Ordinary income from other partnerships and fiduciaries	2,252,010	* 111,122	* 33,948	* 6,459	0	1,571,030	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,212,088	* 318,634	* 355,048	172,837	* 215,097	143,737	[2]
Other income	6,467,732	160,874	470,833	4,838,814	* 1,801	629,690	* 6,553
Total deductions	123,738,169	9,681,039	8,788,047	27,276,200	1,987,186	50,246,311	* 618,118
Cost of goods sold	75,070,056	8,155,555	2,025,394	13,761,835	* 377,834	35,110,484	* 130,142
Inventory, beginning of year	1,747,968	* 50,090	23,934	53,966	0	1,051,633	* 17,026
Purchases	49,360,153	* 6,974,166	167,891	7,292,027	0	28,600,812	* 41,444
Cost of labor	2,744,437	* 91,428	* 260,374	901,150	* 103,403	* 50,625	0
Additional inventory costs (section 263A)	162,255	-21	0	* 97,551	0	* 52,140	0
Other costs	22,857,274	1,104,341	1,634,354	5,490,821	* 274,431	6,368,583	* 88,174
Less: Inventory, end of year	1,802,031	* 64,448	61,159	73,680	0	1,013,309	* 16,501
Salaries and wages	7,322,771	370,765	672,012	2,545,713	425,003	667,323	* 145,867
Guaranteed payments to partners	558,304	* 16,100	* 11,759	142,353	* 80,840	* 2,995	* 15,270
Rent paid	1,937,865	62,976	38,159	599,001	45,817	325,883	* 38,904
Interest paid	2,933,832	76,802	450,602	80,052	10,316	2,071,681	* 2,589
Taxes and licenses	1,780,645	54,855	73,845	371,865	75,674	808,661	* 22,295
Bad debts	55,188	6,107	* 366	18,371	* 2,025	1,798	0
Repairs and maintenance	1,568,297	84,411	46,984	375,748	111,174	611,692	* 17,987
Depreciation	7,021,451	205,085	516,287	559,572	45,173	5,150,853	* 13,150
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	222,017	* 1,648	23,517	53,294	* 424	33,659	* 444
Employee benefit programs	700,957	63,108	102,020	117,771	* 45,835	116,386	* 5,103
Ordinary loss from other partnerships and fiduciaries	189,682	* 15,818	* 76	* 1,809	* 1	* 136,451	2
Farm net loss	* 34	0	* 34	0	0	0	0
Net loss, noncapital assets	12,787	* 84	3,767	* 119	0	* 7,912	0
Other deductions	24,364,282	567,725	4,823,222	8,648,698	767,070	5,200,532	* 226,364
Ordinary business income (loss)	15,175,836	780,563	920,905	1,590,469	342,945	7,756,133	* 70,232
Net income	15,187,316	780,563	920,905	1,590,469	342,945	7,756,133	* 70,232
Loss	* 11,480	0	0	0	0	0	0
Portfolio income (loss) distributed directly to partners	914,318	189,088	83,605	81,558	* 5,595	449,174	* 875
Interest income	161,180	6,293	19,613	5,139	* 5,594	110,226	* 875
Dividend income	489,245	* 182,672	* 43,329	* 269	* 1	178,751	[2]
Royalties	* 38,423	* 116	0	0	0	38,300	0
Net short-term capital gain (loss)	706	0	0	* 388	0	* -109	0
Net long-term capital gain (loss)	224,764	* 8	* 20,663	* 75,762	0	* 122,005	0
Net rental real estate income (loss)	55,838	* 3,779	* 578	* 1,198	0	* 4,171	0
Net income	55,838	* 3,779	* 578	* 1,198	0	* 4,171	0
Loss	0	0	0	0	0	0	0
Other net rental income (loss)	66,113	* -24,174	0	* 72,366	0	* 9,737	707
Net income	90,376	0	0	* 72,456	0	* 9,737	707
Loss	* 24,263	* 24,174	0	90	0	0	0
Total net income [1]	15,986,635	949,249	984,425	1,669,440	348,539	8,097,318	* 71,815

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Number of partnerships	1,979	* 49	771	13,958	3,273	4,988	1,651
Number of partners	57,537	* 276	2,314	47,741	12,373	12,872	5,962
Total assets	13,028,680	* 59,249	17,510,483	637,269,230	18,769,450	22,677,599	117,185,769
Income and deductions from a trade or business:							
Total income	20,260,771	* 1,391,127	7,203,961	310,241,686	12,978,844	12,554,947	50,911,155
Business receipts	19,668,182	* 1,390,896	6,901,429	289,614,253	12,628,326	12,013,414	47,857,461
Ordinary income from other partnerships and fiduciaries	331,402	* 154	197,893	15,915,151	* 142,359	216,002	1,493,541
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	4,373	* 2	2,360	1,400,980	26,199	* 96,162	140,893
Other income	256,814	* 75	102,279	3,311,302	181,961	229,369	1,419,259
Total deductions	18,022,006	* 1,360,164	5,759,099	243,805,332	11,063,756	10,252,626	41,524,876
Cost of goods sold	12,678,152	* 995,489	1,835,171	71,347,214	3,202,826	4,619,138	8,287,249
Inventory, beginning of year	263,602	* 2,617	285,101	2,717,843	287,430	60,105	64,521
Purchases	5,128,949	* 123,935	1,030,928	31,847,695	1,241,729	349,493	* 52,567
Cost of labor	1,162,638	* 99,883	* 74,937	964,220	228,041	* 94,128	* 79,546
Additional inventory costs (section 263A)	* 11,450	0	* 1,135	468,011	11,873	* 2,640	-231
Other costs	6,479,229	* 773,214	644,128	38,024,227	1,888,463	4,196,793	8,154,044
Less: Inventory, end of year	367,716	* 4,160	201,058	2,674,781	454,710	84,021	63,198
Salaries and wages	1,396,973	* 54,047	1,045,067	18,461,410	2,644,746	1,160,835	4,839,568
Guaranteed payments to partners	277,982	* 1,474	* 9,530	1,292,539	173,583	192,997	* 643,658
Rent paid	351,732	* 10,734	464,658	7,591,590	236,071	371,020	337,464
Interest paid	105,174	* 798	135,817	3,746,906	152,022	153,050	1,455,545
Taxes and licenses	196,210	* 5,259	171,983	3,865,796	273,619	146,244	537,687
Bad debts	23,765	* 39	2,718	2,127,986	90,907	11,340	235,447
Repairs and maintenance	131,337	* 1,934	187,030	2,356,623	86,695	66,412	310,480
Depreciation	265,827	* 641	264,863	19,073,042	184,868	133,592	1,777,324
Depletion	0	0	0	385	0	0	385
Retirement plans, etc.	96,788	* 805	11,437	1,093,489	53,621	5,968	246,756
Employee benefit programs	174,145	* 2,030	74,558	1,635,814	234,356	79,954	296,445
Ordinary loss from other partnerships and fiduciaries	* 26,695	2	* 8,828	280,915	2,550	* 11,895	* 69,571
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	441	0	* 464	44,813	* 3,967	* 850	9,213
Other deductions	2,296,786	* 286,911	1,546,973	110,886,811	3,723,926	3,299,332	22,478,083
Ordinary business income (loss)	2,238,765	* 30,963	1,444,862	66,436,354	1,915,088	2,302,321	9,386,279
Net income	2,250,245	* 30,963	1,444,862	66,679,118	1,957,586	2,308,477	9,561,826
Loss	* 11,480	0	0	242,764	42,498	* 6,156	* 175,547
Portfolio income (loss) distributed directly to partners	70,725	* 13	33,685	5,915,790	425,579	379,199	2,219,567
Interest income	6,006	* 13	7,422	2,849,102	89,370	20,311	188,368
Dividend income	64,314	0	* 19,908	1,221,773	* 154	10,174	1,039,888
Royalties	0	0	6	628,985	224,502	* 146,016	* 246,224
Net short-term capital gain (loss)	* 392	0	* 35	243,036	* 3	* 9,760	* 234,164
Net long-term capital gain (loss)	* 13	0	* 6,313	972,894	111,550	192,939	510,923
Net rental real estate income (loss)	* 45,899	0	* 213	24,153	* 5,765	* 1,508	* 984
Net income	* 45,899	0	* 213	24,153	* 5,765	* 1,508	* 984
Loss	0	0	0	0	0	0	0
Other net rental income (loss)	* 7,476	0	0	1,113,886	* 6,285	* 875	142,466
Net income	* 7,476	0	0	1,126,379	6,417	908	142,466
Loss	0	0	0	* 12,494	* 132	* 33	0
Total net income [1]	2,362,460	* 30,976	1,472,412	72,274,252	2,241,166	2,481,204	11,004,209

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
Number of partnerships	1,841	780	1,426	218,699	5	5,412
Number of partners	11,034	1,986	3,514	5,435,834	118	78,296
Total assets	460,818,607	9,769,630	8,048,176	11,233,928,209	11,354,384	142,005,067
Income and deductions from a trade or business:						
Total income	216,974,105	5,331,494	11,491,141	293,982,075	1,311,336	17,730,681
Business receipts	200,949,752	4,786,198	11,379,102	160,439,661	1,222,687	12,414,975
Ordinary income from other partnerships and fiduciaries	13,999,968	* 3,782	59,498	45,288,635	3,761	424,126
Farm net profit	0	0	0	* 27,799	0	0
Net gain, noncapital assets	1,120,987	* 220	16,520	7,562,873	0	199,283
Other income	903,399	541,294	* 36,020	80,663,106	84,888	4,692,296
Total deductions	169,455,532	4,102,362	7,406,180	185,305,000	1,019,917	12,775,314
Cost of goods sold	53,377,259	1,203,031	657,710	31,731,655	0	1,828,018
Inventory, beginning of year	2,278,854	* 26,827	106	3,053,702	0	* 340,650
Purchases	29,483,009	* 475,535	* 245,363	16,662,290	0	* 685,214
Cost of labor	* 362,693	* 166,825	* 32,987	1,311,884	0	* 230,767
Additional inventory costs (section 263A)	348,993	* 104,735	0	313,715	0	* 75,134
Other costs	22,929,937	475,734	* 379,255	13,712,010	0	895,371
Less: Inventory, end of year	2,026,226	* 46,626	0	3,321,947	0	* 399,116
Salaries and wages	6,369,043	939,848	2,507,371	55,171,728	433,433	2,878,122
Guaranteed payments to partners	154,883	92,052	* 35,365	9,663,214	4,450	160,025
Rent paid	6,331,937	41,733	273,365	4,156,003	45,220	267,761
Interest paid	1,756,196	54,401	175,691	7,238,320	13,432	1,477,130
Taxes and licenses	2,541,184	82,338	284,725	3,691,903	6,290	263,019
Bad debts	1,739,821	21,912	28,560	1,498,051	59	1,090,593
Repairs and maintenance	1,698,382	15,274	179,380	520,119	2,201	39,763
Depreciation	16,577,542	70,084	329,632	2,166,822	5,315	279,714
Depletion	0	0	0	0	0	0
Retirement plans, etc.	693,375	22,253	71,516	1,267,453	0	29,029
Employee benefit programs	770,287	65,457	189,315	2,704,531	54,409	135,869
Ordinary loss from other partnerships and fiduciaries	* 184,815	* 94	* 11,990	3,967,562	0	* 2,786
Farm net loss	0	0	0	26,798	0	0
Net loss, noncapital assets	30,563	* 219	0	785,147	0	59,628
Other deductions	77,230,244	1,493,665	2,661,560	60,715,695	455,109	4,263,857
Ordinary business income (loss)	47,518,573	1,229,132	4,084,961	108,677,075	291,419	4,955,366
Net income	47,537,136	1,229,132	4,084,961	113,883,191	291,419	5,143,557
Loss	* 18,563	0	0	5,206,116	0	188,191
Portfolio income (loss) distributed directly to partners	2,585,246	37,281	268,918	724,060,311	178,063	2,710,133
Interest income	2,505,718	8,323	37,011	123,620,020	2,387	2,690,767
Dividend income	104,752	* 30,848	* 35,958	117,861,315	113,512	41,982
Royalties	0	0	* 12,244	10,153,978	[2]	[2]
Net short-term capital gain (loss)	* -1,009	27	* 91	83,157,732	-1,001	-229,665
Net long-term capital gain (loss)	* -24,215	* -1,917	* 183,614	389,267,266	63,166	207,049
Net rental real estate income (loss)	* 39	* 15,857	0	1,709,282	1	73,769
Net income	* 39	* 15,857	0	3,036,839	1	83,195
Loss	0	0	0	1,327,557	0	9,426
Other net rental income (loss)	963,483	0	* 776	1,063,172	[2]	128,805
Net income	975,812	0	* 776	1,273,855	[2]	128,805
Loss	12,329	0	0	210,683	0	0
Total net income [1]	51,092,565	1,284,160	4,170,949	363,084,843	407,319	7,890,690

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships	929	167,324	7,116	160,208	9,320	35,710
Number of partners	6,229	3,856,260	43,834	3,812,427	43,316	1,451,615
Total assets	23,862,140	9,486,128,929	380,246,122	9,105,882,807	13,549,165	1,557,028,524
Income and deductions from a trade or business:						
Total income	8,426,006	236,236,719	63,912,341	172,324,377	18,511,226	11,766,108
Business receipts	7,449,162	116,508,133	25,725,496	90,782,637	17,337,654	5,507,051
Ordinary income from other partnerships and fiduciaries	* 88,648	40,909,394	1,671,193	39,238,201	17,906	3,844,801
Farm net profit	0	* 24,433	0	* 24,433	0	3,366
Net gain, noncapital assets	* 181,737	6,867,436	300,858	6,566,578	796	313,621
Other income	706,458	71,927,324	36,214,794	35,712,529	1,154,871	2,097,269
Total deductions	6,097,203	145,264,977	54,821,621	90,443,356	14,614,467	5,533,121
Cost of goods sold	1,415,304	24,775,800	13,101,927	11,673,873	2,804,560	907,973
Inventory, beginning of year	* 8,835	2,657,555	* 242,548	2,415,007	* 9,849	* 36,813
Purchases	* 176,939	14,249,502	7,775,731	6,473,770	* 892,355	* 658,281
Cost of labor	* 70,325	612,578	* 121,153	491,425	* 368,003	* 30,211
Additional inventory costs (section 263A)	-11	164,887	* 77,488	87,400	* 74,298	* -593
Other costs	1,169,449	9,894,426	5,059,725	4,834,702	1,497,871	254,894
Less: Inventory, end of year	* 10,233	2,803,148	174,717	2,628,431	* 37,816	* 71,633
Salaries and wages	1,069,780	46,380,298	22,345,126	24,035,172	3,024,935	1,385,159
Guaranteed payments to partners	86,476	8,309,485	1,046,576	7,262,909	741,717	361,061
Rent paid	121,566	3,305,129	1,307,059	1,998,070	323,082	93,246
Interest paid	140,356	5,343,471	1,306,237	4,037,234	75,622	188,310
Taxes and licenses	81,317	2,987,224	1,293,471	1,693,753	269,662	84,391
Bad debts	53,665	316,250	96,808	219,443	10,328	27,155
Repairs and maintenance	9,373	405,581	160,789	244,791	49,470	13,731
Depreciation	41,381	1,694,112	553,686	1,140,426	97,753	48,547
Depletion	0	0	0	0	0	0
Retirement plans, etc.	3,550	1,148,011	701,715	446,296	54,241	32,622
Employee benefit programs	83,910	2,114,725	1,113,766	1,000,959	265,126	50,493
Ordinary loss from other partnerships and fiduciaries	* 21,982	3,589,759	84,841	3,504,918	* 331	352,704
Farm net loss	0	23,920	* 680	23,240	0	* 2,878
Net loss, noncapital assets	351	705,033	12,133	692,899	* 1,170	* 18,965
Other deductions	2,968,191	44,166,180	11,696,807	32,469,373	6,896,471	1,965,885
Ordinary business income (loss)	2,328,803	90,971,741	9,090,720	81,881,021	3,896,758	6,232,987
Net income	2,351,786	95,479,618	9,217,085	86,262,533	3,918,624	6,698,187
Loss	* 22,984	4,507,877	126,365	4,381,512	21,866	465,200
Portfolio income (loss) distributed directly to partners	88,368	607,528,532	5,156,248	602,372,284	-5,092	113,560,306
Interest income	49,503	104,379,583	2,340,833	102,038,750	57,082	16,440,698
Dividend income	* 12,038	92,964,805	598,809	92,365,996	7,453	24,721,525
Royalties	0	7,835,384	4,004	7,831,380	* 3	2,318,592
Net short-term capital gain (loss)	-378	74,515,690	660,766	73,854,924	* -11,205	8,884,290
Net long-term capital gain (loss)	* 27,206	327,833,070	1,551,836	326,281,234	-58,425	61,195,201
Net rental real estate income (loss)	* 703	1,463,090	50,611	1,412,479	* 590	171,128
Net income	* 751	2,643,386	57,948	2,585,438	* 590	308,915
Loss	* 48	1,180,296	7,337	1,172,959	0	137,787
Other net rental income (loss)	-9	915,285	-3,437	918,722	* 321	18,770
Net income	0	1,089,332	558	1,088,774	* 321	55,397
Loss	9	174,048	* 3,995	170,053	0	36,627
Total net income [1]	2,391,038	298,529,889	12,081,541	286,448,348	3,962,208	49,903,699

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Real estate and rental and leasing						
	Total	Real estate					
		Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Number of partnerships	944,772	918,629	237,611	449,632	14,936	68,444	148,007
Number of partners	4,129,216	3,848,728	981,694	1,830,258	44,824	313,300	678,652
Total assets	3,064,725,457	2,968,363,071	536,720,945	1,690,111,746	41,977,080	120,205,370	579,347,929
Income and deductions from a trade or business:							
Total income	131,041,513	103,151,505	6,284,630	10,718,273	758,849	2,880,987	82,508,767
Business receipts	107,082,015	82,876,809	5,013,205	7,257,476	708,829	2,068,361	67,828,937
Ordinary income from other partnerships and fiduciaries	10,679,410	10,484,615	712,603	1,598,199	* 19,012	256,105	7,898,697
Farm net profit	125,944	125,944	0	* 19,049	0	* 104,751	* 2,144
Net gain, noncapital assets	3,128,955	1,443,554	225,073	702,936	* 3,657	11,651	500,236
Other income	10,025,189	8,220,584	333,749	1,140,613	27,351	440,118	6,278,753
Total deductions	95,010,070	76,805,578	4,562,323	7,872,322	595,564	2,128,263	61,647,106
Cost of goods sold	44,177,467	38,195,208	2,496,093	3,255,538	56,131	979,539	31,407,907
Inventory, beginning of year	12,899,872	12,343,131	382,513	461,453	* 3,188	* 1,623,234	9,872,744
Purchases	18,145,804	16,158,020	643,453	2,198,420	7,756	485,031	12,823,361
Cost of labor	1,253,424	995,734	* 65,432	101,394	* 16,228	15,404	797,276
Additional inventory costs (section 263A)	990,755	988,580	* 30,647	* 34,553	0	0	923,380
Other costs	22,815,319	19,094,011	1,771,667	853,419	* 32,533	413,117	16,023,274
Less: Inventory, end of year	11,927,707	11,384,268	397,619	393,700	* 3,575	* 1,557,247	9,032,127
Salaries and wages	12,176,642	10,004,186	619,937	697,713	* 61,444	386,357	8,238,736
Guaranteed payments to partners	1,326,597	1,136,939	* 29,363	113,216	* 13,217	* 19,881	961,262
Rent paid	2,189,226	1,638,660	93,181	225,921	* 1,476	85,321	1,232,760
Interest paid	2,617,458	1,781,328	181,184	426,537	* 73,887	150,880	948,840
Taxes and licenses	1,815,985	1,490,652	113,100	223,886	46,438	32,164	1,075,064
Bad debts	94,093	61,498	* 1,544	28,788	* 1,724	* 821	28,621
Repairs and maintenance	651,045	454,986	26,184	72,968	* 25,868	10,899	319,066
Depreciation	5,603,294	1,188,687	112,818	386,522	* 67,319	21,820	600,208
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	117,045	78,724	* 2,371	6,020	* 305	260	69,768
Employee benefit programs	682,556	456,810	22,841	61,462	* 2,245	* 8,522	361,740
Ordinary loss from other partnerships and fiduciaries	955,438	909,187	36,329	230,008	* 80	20,324	622,446
Farm net loss	122,951	110,190	* 9,196	84,913	0	* 9,284	* 6,797
Net loss, noncapital assets	35,382	30,639	* 4,271	11,960	0	* 13	14,396
Other deductions	22,444,891	19,267,888	813,913	2,046,870	245,432	402,178	15,759,494
Ordinary business income (loss)	36,031,443	26,345,927	1,722,307	2,845,950	163,285	752,724	20,861,661
Net income	38,038,050	28,236,081	1,975,752	3,631,679	182,036	832,313	21,614,302
Loss	2,006,607	1,890,155	253,445	785,728	* 18,751	79,589	752,641
Portfolio income (loss) distributed directly to partners	39,461,019	35,380,242	2,372,402	11,520,131	50,579	2,229,494	19,207,636
Interest income	11,674,500	11,241,542	1,238,269	3,759,900	30,388	575,748	5,637,236
Dividend income	7,561,734	7,335,412	229,283	3,054,320	* 1,388	210,630	3,839,791
Royalties	4,876,610	1,583,985	86,649	163,819	* 7,174	786,836	539,508
Net short-term capital gain (loss)	750,301	751,316	271,088	129,361	* 1,664	-12,173	361,376
Net long-term capital gain (loss)	14,597,874	14,467,988	547,113	4,412,732	* 9,965	668,453	8,829,725
Net rental real estate income (loss)	120,603,712	120,371,509	25,095,959	80,493,974	2,753,637	4,848,654	7,179,284
Net income	122,503,249	122,254,767	25,546,842	81,013,672	2,753,774	4,880,581	8,059,898
Loss	1,899,537	1,883,258	450,882	519,698	137	31,927	880,614
Other net rental income (loss)	4,353,414	856,520	43,804	101,868	* 35,593	389,216	286,040
Net income	4,506,549	914,535	* 62,026	127,769	* 35,593	394,337	294,810
Loss	153,135	58,015	* 18,222	25,900	[2]	* 5,122	8,770
Total net income [1]	185,101,413	167,734,894	28,416,270	90,419,831	2,991,465	7,563,808	38,343,520

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships	21,993	4,150	147,751	28,457	22,735	19,652	8,845
Number of partners	70,494	209,993	523,092	161,423	85,840	48,230	34,394
Total assets	75,192,206	21,170,180	177,258,996	39,251,986	26,480,560	8,427,545	2,246,296
Income and deductions from a trade or business:							
Total income	20,713,444	7,176,564	408,009,187	145,107,148	79,171,312	23,215,564	2,346,604
Business receipts	17,843,023	6,362,183	392,907,143	143,352,104	77,348,665	22,327,778	2,310,609
Ordinary income from other partnerships and fiduciaries	31,771	* 163,024	4,911,323	172,452	171,630	498,356	0
Farm net profit	0	0	* 1,017	0	0	0	0
Net gain, noncapital assets	1,546,213	* 139,189	356,101	1,373	3,045	107,586	* 209
Other income	1,292,437	512,168	9,833,602	1,581,219	1,647,973	281,845	* 35,785
Total deductions	17,050,496	1,153,996	310,115,445	91,716,301	62,580,863	19,562,479	1,934,662
Cost of goods sold	5,691,269	* 290,991	66,558,534	1,451,838	5,818,060	9,152,662	804,930
Inventory, beginning of year	546,996	* 9,744	778,490	* 3,879	* 178	97,802	* 61,564
Purchases	1,903,493	* 84,292	21,560,318	* 12,783	* 323,654	968,009	* 434,093
Cost of labor	257,003	* 688	13,450,712	* 337,158	* 4,319,673	2,284,932	* 139,225
Additional inventory costs (section 263A)	* 2,317	* -142	765,914	* 57,513	* 53,202	* 114,401	* 8,485
Other costs	3,513,540	* 207,768	30,999,567	1,043,218	1,122,295	5,739,514	263,135
Less: Inventory, end of year	532,080	* 11,359	996,468	* 2,713	* 941	51,996	* 101,573
Salaries and wages	2,034,311	* 138,146	98,078,631	39,698,413	23,191,152	4,019,312	314,651
Guaranteed payments to partners	78,808	* 110,850	18,846,488	9,469,275	3,882,988	982,944	* 131,223
Rent paid	530,913	* 19,653	14,202,851	8,991,738	2,277,642	588,385	72,349
Interest paid	823,522	* 12,608	1,539,344	268,894	278,089	61,852	12,548
Taxes and licenses	310,799	14,533	8,731,734	3,791,397	1,872,821	443,706	36,322
Bad debts	32,152	* 443	246,385	108,247	28,698	17,862	* 504
Repairs and maintenance	194,298	* 1,761	1,444,963	701,432	315,185	80,838	12,532
Depreciation	4,403,651	10,957	2,969,922	1,192,717	628,569	199,746	46,645
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	38,066	* 255	4,444,048	1,788,285	1,176,343	157,360	* 7,853
Employee benefit programs	223,983	* 1,763	5,641,451	2,414,094	952,262	300,571	21,019
Ordinary loss from other partnerships and fiduciaries	* 45,298	* 953	176,769	45,396	4,203	* 729	0
Farm net loss	0	* 12,761	0	0	0	0	0
Net loss, noncapital assets	* 4,676	* 67	110,609	64,473	7,330	10,361	0
Other deductions	2,638,750	538,254	87,123,716	21,730,102	22,147,521	3,546,151	474,086
Ordinary business income (loss)	3,662,948	6,022,568	97,893,742	53,390,847	16,590,450	3,653,085	411,942
Net income	3,712,169	6,089,799	98,086,372	53,390,847	16,590,450	3,656,464	411,942
Loss	49,221	67,231	192,631	0	0	* 3,379	0
Portfolio income (loss) distributed directly to partners	540,944	3,539,833	4,999,765	70,806	654,850	731,970	58,799
Interest income	272,032	160,926	704,594	30,412	25,571	29,640	318
Dividend income	222,268	* 4,054	1,356,425	19,489	545,088	129,734	0
Royalties	* 574	3,292,051	986,100	878	0	* 251,744	* 58,481
Net short-term capital gain (loss)	* -1,234	* 219	84,166	546	-451	* 4,547	0
Net long-term capital gain (loss)	* 47,304	82,582	1,868,481	19,480	84,642	316,305	0
Net rental real estate income (loss)	125,070	107,133	71,769	26,482	18,525	* 7,176	0
Net income	137,060	* 111,423	103,503	32,282	* 24,113	* 9,618	0
Loss	* 11,990	* 4,289	31,734	5,800	* 5,588	* 2,442	0
Other net rental income (loss)	3,485,867	* 11,026	37,613	* -461	67	0	0
Net income	3,580,988	* 11,026	43,425	518	67	0	0
Loss	* 95,121	0	5,812	* 979	0	0	0
Total net income [1]	7,768,760	9,597,759	101,050,242	53,467,646	17,179,700	4,071,379	470,741

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	11,994	56,068	32,850	8,564	14,654	14,719
Number of partners	32,397	160,808	102,163	22,540	36,105	857,195
Total assets	15,578,287	85,274,322	53,849,679	8,598,099	22,826,544	340,464,726
Income and deductions from a trade or business:						
Total income	25,761,569	132,406,990	80,561,626	21,598,241	30,247,122	31,654,413
Business receipts	25,335,752	122,232,235	71,954,460	21,443,899	28,833,876	13,134,331
Ordinary income from other partnerships and fiduciaries	47,007	4,021,880	3,555,780	* 8,572	457,528	15,716,430
Farm net profit	0	* 1,017	0	0	* 1,017	0
Net gain, noncapital assets	* 17,356	226,532	128,825	* 4,692	93,015	176,068
Other income	361,454	5,925,326	4,922,561	141,079	861,686	2,627,584
Total deductions	22,652,642	111,668,498	66,272,324	19,466,406	25,929,769	15,592,492
Cost of goods sold	8,706,819	40,624,225	15,773,526	9,857,594	14,993,104	6,748,573
Inventory, beginning of year	97,958	517,109	288,529	67,425	161,154	896,328
Purchases	3,367,624	16,454,156	4,342,292	2,704,668	9,407,196	5,355,186
Cost of labor	2,124,846	4,244,878	2,438,688	345,356	1,460,834	582,989
Additional inventory costs (section 263A)	* 277,458	254,855	* 70,420	* 118,565	* 65,869	* 776
Other costs	2,965,613	19,865,792	9,053,690	6,706,401	4,105,702	957,707
Less: Inventory, end of year	126,679	712,566	420,093	84,822	207,651	1,044,413
Salaries and wages	5,630,875	25,224,228	18,804,383	3,202,601	3,217,244	2,771,939
Guaranteed payments to partners	1,002,630	3,377,428	2,468,555	412,162	496,711	275,629
Rent paid	312,745	1,959,992	1,123,841	429,877	406,274	302,842
Interest paid	145,261	772,700	416,796	140,313	215,592	1,338,002
Taxes and licenses	517,362	2,070,125	1,476,303	306,352	287,470	230,645
Bad debts	22,911	68,163	28,451	26,080	13,632	46,379
Repairs and maintenance	62,532	272,444	150,998	51,131	70,315	92,913
Depreciation	145,381	756,864	435,870	108,464	212,531	161,776
Depletion	0	0	0	0	0	* 10,561
Retirement plans, etc.	117,672	1,196,535	1,096,556	44,035	55,944	25,167
Employee benefit programs	409,160	1,544,344	1,215,733	162,452	166,160	177,006
Ordinary loss from other partnerships and fiduciaries	* 3,298	123,142	103,547	10,943	8,653	322,557
Farm net loss	0	0	0	0	0	* 5,228
Net loss, noncapital assets	* 1,952	26,494	16,211	7,928	* 2,355	* 4,598
Other deductions	5,574,042	33,651,813	23,161,553	4,706,473	5,783,786	3,078,676
Ordinary business income (loss)	3,108,927	20,738,492	14,289,302	2,131,836	4,317,354	16,061,921
Net income	3,180,491	20,856,178	14,345,993	2,164,240	4,345,945	16,795,078
Loss	* 71,564	117,687	* 56,691	* 32,404	* 28,592	733,157
Portfolio income (loss) distributed directly to partners	471,424	3,011,917	1,833,614	40,701	1,137,601	27,093,988
Interest income	184,295	434,358	330,320	32,750	71,288	4,471,874
Dividend income	145,501	516,613	467,040	* 734	48,839	9,946,402
Royalties	* 82,782	592,216	81,919	* 8	510,289	624,480
Net short-term capital gain (loss)	* 84	79,439	94,526	* 30	-15,117	514,880
Net long-term capital gain (loss)	* 58,762	1,389,291	859,809	* 7,179	522,303	11,536,352
Net rental real estate income (loss)	* 2,858	16,728	11,810	* 2,232	2,686	400,599
Net income	* 2,858	34,632	28,953	* 2,232	* 3,447	512,962
Loss	0	17,904	17,143	0	* 761	112,363
Other net rental income (loss)	1,216	36,791	4,593	* 33,680	* -1,482	107,768
Net income	1,216	41,623	* 4,921	* 33,680	* 3,023	137,711
Loss	0	* 4,833	* 327	0	* 4,505	29,943
Total net income [1]	3,525,578	22,335,198	15,184,985	2,201,239	4,948,973	31,613,043

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Number of partnerships	43,111	40,662	2,449	12,244	58,471	25,464	10,399
Number of partners	101,482	95,532	5,950	29,762	264,048	113,468	22,320
Total assets	57,279,146	51,501,454	5,777,693	2,104,471	106,885,283	12,116,634	2,968,680
Income and deductions from a trade or business:							
Total income	96,282,304	88,388,231	7,894,073	4,049,067	201,629,761	62,822,582	9,087,604
Business receipts	85,219,341	77,420,388	7,798,953	3,967,169	187,874,560	54,347,041	8,777,760
Ordinary income from other partnerships and fiduciaries	1,940,320	1,928,468	* 11,852	* 74,093	2,570,572	360,798	* 151,892
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	109,115	72,330	36,786	* 3,621	121,830	29,338	* 11
Other income	9,013,527	8,967,045	46,483	* 4,184	11,062,799	8,085,405	157,940
Total deductions	84,641,128	77,562,492	7,078,636	3,398,075	164,060,637	47,900,176	7,317,521
Cost of goods sold	38,133,116	34,169,110	3,964,006	674,097	9,394,568	1,907,118	887,140
Inventory, beginning of year	361,742	332,888	* 28,854	* 3,866	198,225	19,787	50,995
Purchases	3,986,453	3,515,821	470,632	* 76,164	2,498,146	549,626	418,331
Cost of labor	21,226,695	20,588,156	638,538	* 187,059	2,419,320	* 174,274	* 118,255
Additional inventory costs (section 263A)	192,770	* 192,722	* 48	0	326,783	* 65,763	* 3,955
Other costs	12,794,162	9,932,033	2,862,129	* 410,940	4,168,200	1,122,216	* 339,084
Less: Inventory, end of year	428,706	392,510	36,195	* 3,932	216,107	24,548	* 43,480
Salaries and wages	19,568,114	18,582,805	985,309	958,571	48,129,987	16,096,769	2,447,948
Guaranteed payments to partners	880,345	845,250	* 35,095	* 22,900	5,600,997	4,773,174	197,994
Rent paid	1,435,331	1,359,359	75,973	234,531	8,458,558	2,298,173	383,762
Interest paid	577,474	522,338	55,135	26,870	1,463,735	188,463	68,086
Taxes and licenses	2,091,691	1,943,936	147,754	103,480	6,195,960	1,207,270	212,683
Bad debts	353,456	349,879	* 3,577	* 106,031	4,107,831	266,319	12,070
Repairs and maintenance	342,307	245,405	96,902	25,077	2,203,205	416,781	47,445
Depreciation	910,539	678,582	231,957	68,426	3,241,463	481,488	44,507
Depletion	* 36,182	0	* 36,182	0	0	0	0
Retirement plans, etc.	186,019	174,341	11,678	* 6,320	958,150	715,880	22,610
Employee benefit programs	878,229	800,398	77,832	53,355	3,789,364	855,322	154,617
Ordinary loss from other partnerships and fiduciaries	47,268	31,778	* 15,490	0	50,452	4,056	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	4,830	4,338	* 492	38	25,309	367	* 57
Other deductions	19,196,227	17,854,973	1,341,254	1,118,378	70,441,058	18,688,994	2,838,603
Ordinary business income (loss)	11,641,176	10,825,739	815,437	650,992	37,569,124	14,922,407	1,770,083
Net income	11,745,031	10,920,323	824,708	650,992	37,605,399	14,924,082	1,770,083
Loss	103,854	* 94,583	9,271	0	* 36,275	* 1,676	0
Portfolio income (loss) distributed directly to partners	553,739	411,287	142,452	* 1,057	1,044,291	47,913	44,567
Interest income	237,485	177,743	59,742	* 752	334,767	15,242	4,768
Dividend income	13,485	8,462	* 5,024	277	34,852	11,117	* 11,259
Royalties	* 119,346	* 119,346	0	0	* 105,499	0	* 1
Net short-term capital gain (loss)	523	530	* 7	97	3,774	* 803	* 844
Net long-term capital gain (loss)	182,899	105,205	* 77,694	-69	565,398	20,750	* 27,695
Net rental real estate income (loss)	53,938	55,464	* -1,526	* 3,352	142,933	31,072	* 67
Net income	55,665	55,464	* 200	* 3,352	192,652	33,023	* 67
Loss	* 1,727	0	* 1,727	0	49,718	* 1,950	0
Other net rental income (loss)	* 7,152	* 13,093	* -5,942	0	68,207	* 12,663	* 1
Net income	* 26,423	* 13,093	* 13,330	0	69,283	* 12,663	* 1
Loss	* 19,271	0	* 19,271	0	* 1,076	0	0
Total net income [1]	12,072,583	11,199,848	872,735	655,373	38,255,383	14,992,501	1,786,179

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships	5,880	2,838	1,809	113	588	6,042	5,337
Number of partners	45,671	16,124	8,161	1,398	10,417	34,352	12,137
Total assets	19,900,723	4,719,371	1,482,630	996,360	34,745,435	28,785,833	1,169,618
Income and deductions from a trade or business:							
Total income	32,168,418	9,995,452	5,311,122	1,580,297	39,497,436	38,053,111	3,113,739
Business receipts	30,241,984	9,293,851	5,279,096	1,572,593	37,946,013	37,390,340	3,025,881
Ordinary income from other partnerships and fiduciaries	699,472	599,087	* 3,609	0	630,213	124,494	* 1,007
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	22,818	8,180	* 1,051	0	47,267	12,869	* 296
Other income	1,204,143	94,335	27,365	* 7,704	873,944	525,409	* 86,555
Total deductions	23,744,374	7,686,826	4,714,715	1,346,697	33,526,272	35,202,115	2,621,941
Cost of goods sold	1,159,034	985,860	1,034,624	* 374,789	631,381	2,036,681	377,941
Inventory, beginning of year	45,035	* 7,982	* 10,433	* 27,546	* 22,232	* 13,832	* 382
Purchases	463,597	183,870	* 170,819	* 177,706	* 228,151	157,571	* 148,475
Cost of labor	* 177,583	210,139	* 620,906	* 56,333	142,751	868,823	* 50,255
Additional inventory costs (section 263A)	* 38,673	* 8,398	0	* 811	* 83,263	* 125,921	0
Other costs	481,726	588,439	* 241,154	* 136,697	* 178,125	901,271	* 179,490
Less: Inventory, end of year	47,580	* 12,967	* 8,688	* 24,305	* 23,140	* 30,737	* 662
Salaries and wages	4,732,932	1,639,484	1,869,315	* 176,633	7,432,135	12,663,474	1,071,297
Guaranteed payments to partners	87,587	248,821	105,770	* 29,326	25,844	74,848	57,632
Rent paid	1,264,208	473,913	107,652	* 27,303	900,954	2,723,408	279,185
Interest paid	154,436	61,953	27,524	* 16,262	312,376	591,941	42,694
Taxes and licenses	724,525	214,805	196,261	13,364	1,282,963	2,221,285	122,805
Bad debts	427,599	139,129	32,107	* 158,198	2,835,421	235,601	* 1,387
Repairs and maintenance	401,018	275,839	21,955	* 7,037	620,300	378,248	34,584
Depreciation	538,624	337,559	29,038	23,785	1,133,429	631,990	21,043
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	52,961	49,560	8,188	* 304	60,282	45,809	* 2,556
Employee benefit programs	586,371	173,007	76,001	* 12,189	996,831	897,161	37,864
Ordinary loss from other partnerships and fiduciaries	* 11,558	* 54	0	* 1,514	* 1,409	31,655	206
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	14,775	* 9	0	* 23	4,466	5,612	0
Other deductions	13,588,747	3,086,834	1,206,280	505,972	17,288,481	12,664,401	572,747
Ordinary business income (loss)	8,424,043	2,308,626	596,407	233,600	5,971,164	2,850,996	491,798
Net income	8,424,043	2,308,626	596,407	233,600	5,975,774	2,880,985	491,798
Loss	0	0	0	0	4,610	* 29,989	0
Portfolio income (loss) distributed directly to partners	123,680	53,294	27,392	* 116,035	294,230	335,065	2,116
Interest income	17,035	3,384	648	* 308	210,094	81,668	1,620
Dividend income	* 1,250	* 2,986	* 64	0	5,521	* 2,169	485
Royalties	0	0	0	0	0	* 105,499	0
Net short-term capital gain (loss)	* 1,929	* 421	0	0	[2]	* -196	-27
Net long-term capital gain (loss)	* 103,465	* 46,503	* 26,680	* 115,727	78,615	145,925	38
Net rental real estate income (loss)	13,950	* -769	* 580	0	-15,658	109,887	* 3,804
Net income	* 13,995	* 2,191	* 580	0	24,588	114,404	* 3,804
Loss	* 45	* 2,960	0	0	40,247	* 4,517	0
Other net rental income (loss)	* 90	* 13,647	0	0	32,647	* 9,159	0
Net income	* 90	* 14,714	0	0	32,656	* 9,159	0
Loss	0	* 1,067	0	0	9	0	0
Total net income [1]	8,456,369	2,327,875	597,700	233,908	6,203,767	3,159,378	497,706

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships	21,131	13,858	* 10	7,262	63,832	20,451	43,380
Number of partners	247,763	218,866	* 21	28,876	241,909	100,361	141,548
Total assets	68,177,826	33,650,073	* 61,799	34,465,954	124,318,786	94,675,361	29,643,425
Income and deductions from a trade or business:							
Total income	44,839,754	23,397,431	* 124,479	21,317,844	128,734,747	46,670,012	82,064,735
Business receipts	38,299,463	18,309,259	* 123,468	19,866,736	124,511,149	44,109,566	80,401,583
Ordinary income from other partnerships and fiduciaries	2,331,600	1,573,774	0	757,826	1,237,197	798,052	439,146
Farm net profit	0	0	0	0	* 154	0	* 154
Net gain, noncapital assets	190,838	163,852	0	26,986	344,127	245,419	98,708
Other income	4,017,852	3,350,545	* 1,011	666,296	2,642,119	1,516,975	1,125,144
Total deductions	35,480,616	18,582,449	* 121,461	16,776,705	116,414,013	40,693,938	75,720,075
Cost of goods sold	5,065,536	2,384,915	* 43,337	2,637,283	37,424,531	5,486,776	31,937,755
Inventory, beginning of year	536,629	219,633	* 2,539	314,458	1,229,322	304,673	924,650
Purchases	1,602,958	467,493	* 23,145	1,112,320	26,007,680	1,897,121	24,110,560
Cost of labor	531,968	257,618	* 20,541	* 253,808	6,038,548	1,084,218	4,954,329
Additional inventory costs (section 263A)	6,127	-2	0	6,129	375,374	40,539	334,835
Other costs	2,947,626	1,674,537	0	1,273,089	5,039,912	2,471,047	2,568,865
Less: Inventory, end of year	559,771	234,364	* 2,888	322,520	1,266,304	310,822	955,483
Salaries and wages	9,898,561	6,188,512	* 22,850	3,687,198	22,068,363	7,720,171	14,348,192
Guaranteed payments to partners	359,382	149,786	0	209,595	786,968	187,770	599,199
Rent paid	1,622,143	388,572	* 11,484	1,222,087	6,904,027	1,230,126	5,673,901
Interest paid	917,339	574,486	* 49	342,804	3,708,393	3,166,245	542,148
Taxes and licenses	2,327,254	561,507	* 4,100	1,761,647	5,501,583	2,922,823	2,578,760
Bad debts	39,461	10,806	0	28,656	53,099	28,299	24,800
Repairs and maintenance	557,214	155,127	* 6,225	395,861	2,425,225	1,152,757	1,272,468
Depreciation	1,614,126	520,853	* 1,850	1,091,423	4,968,617	3,241,179	1,727,438
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	185,672	161,093	0	24,579	72,912	39,426	33,486
Employee benefit programs	384,993	238,010	0	146,984	1,044,287	646,176	398,110
Ordinary loss from other partnerships and fiduciaries	19,708	* 14,279	0	* 5,429	72,491	58,866	13,625
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	8,446	* 7,647	0	* 799	41,881	25,268	16,613
Other deductions	12,480,782	7,226,856	* 31,566	5,222,360	31,341,636	14,788,057	16,553,579
Ordinary business income (loss)	9,359,138	4,814,981	* 3,018	4,541,138	12,320,734	5,976,074	6,344,660
Net income	9,470,262	4,872,931	* 3,018	4,594,312	12,561,709	6,207,497	6,354,212
Loss	* 111,124	* 57,950	0	* 53,174	240,975	231,423	* 9,552
Portfolio income (loss) distributed directly to partners	1,384,808	1,202,505	[2]	182,303	735,652	583,509	152,143
Interest income	197,878	133,663	[2]	64,215	193,771	152,755	41,016
Dividend income	54,857	10,307	0	* 44,550	56,303	51,783	4,520
Royalties	110,438	95,753	0	* 14,685	* 135,507	* 133,639	* 1,868
Net short-term capital gain (loss)	38,066	38,109	0	* -43	1,452	-859	2,311
Net long-term capital gain (loss)	983,569	924,673	0	* 58,896	348,619	246,190	102,429
Net rental real estate income (loss)	47,588	17,817	0	29,771	215,131	161,223	53,908
Net income	62,494	25,810	0	36,684	221,812	167,238	54,573
Loss	14,906	* 7,993	0	* 6,913	6,681	* 6,016	* 665
Other net rental income (loss)	3,792	3	0	* 3,789	* 71,132	* 70,745	* 388
Net income	* 4,982	12	0	* 4,970	* 71,318	* 70,745	* 573
Loss	1,190	9	0	1,181	* 185	0	* 185
Total net income [1]	9,773,690	5,072,523	* 3,018	4,698,148	12,992,578	6,546,218	6,446,360

Footnotes at end of table.

Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	54,026	30,411	21,318	9,093	23,539	* 76	0
Number of partners	203,513	68,127	48,408	19,719	135,046	* 340	0
Total assets	12,770,803	4,948,154	3,588,448	1,359,706	6,528,302	* 1,294,346	0
Income and deductions from a trade or business:							
Total income	21,672,000	12,095,888	8,137,084	3,958,805	9,489,726	* 86,386	0
Business receipts	20,941,239	11,988,154	8,082,549	3,905,605	8,867,298	* 85,787	0
Ordinary income from other partnerships and fiduciaries	* 78,155	* 3,870	* 3,250	* 620	* 74,286	0	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	29,450	5,609	* 467	5,141	* 23,841	0	0
Other income	623,155	98,256	50,818	47,438	524,301	* 598	0
Total deductions	19,109,194	11,000,340	7,464,159	3,536,181	8,042,293	* 66,562	0
Cost of goods sold	8,345,222	6,504,210	4,115,264	2,388,946	1,829,961	* 11,051	0
Inventory, beginning of year	460,973	308,319	156,591	151,728	152,654	0	0
Purchases	5,007,397	4,485,342	3,066,718	1,418,624	511,004	* 11,051	0
Cost of labor	1,725,491	1,445,777	896,107	549,671	279,713	0	0
Additional inventory costs (section 263A)	* 47,866	* 47,046	* 2,626	* 44,420	* 820	0	0
Other costs	1,666,238	603,042	163,020	440,022	1,063,196	0	0
Less: Inventory, end of year	562,743	385,316	169,798	215,518	177,427	0	0
Salaries and wages	3,631,979	1,554,319	1,161,828	392,491	2,059,267	* 18,394	0
Guaranteed payments to partners	246,778	121,072	43,999	77,073	125,705	0	0
Rent paid	1,376,340	415,827	345,823	70,004	960,514	0	0
Interest paid	267,889	141,845	128,985	12,860	126,045	0	0
Taxes and licenses	593,561	281,960	233,706	48,254	309,587	* 2,014	0
Bad debts	27,387	10,860	5,418	5,441	16,528	0	0
Repairs and maintenance	215,490	110,328	94,158	16,170	104,902	* 260	0
Depreciation	442,486	227,601	195,761	31,840	212,156	* 2,730	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	24,290	15,237	10,401	* 4,836	9,052	0	0
Employee benefit programs	121,880	45,064	29,527	15,537	76,815	0	0
Ordinary loss from other partnerships and fiduciaries	* 671	6	0	6	* 665	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	4	0	0	0	4	0	0
Other deductions	3,815,217	1,572,012	1,099,289	472,723	2,211,091	* 32,114	0
Ordinary business income (loss)	2,562,806	1,095,549	672,925	422,623	1,447,433	* 19,824	0
Net income	2,566,860	1,095,549	672,925	422,623	1,451,184	* 20,128	0
Loss	* 4,055	0	0	0	* 3,751	* 304	0
Portfolio income (loss) distributed directly to partners	334,019	5,848	550	5,298	41,831	* 286,340	0
Interest income	20,313	1,410	538	872	18,902	0	0
Dividend income	309,312	* 40	* 8	* 32	* 22,932	* 286,340	0
Royalties	* 3	* 3	* 3	0	0	0	0
Net short-term capital gain (loss)	[2]	[2]	* 1	-1	0	0	0
Net long-term capital gain (loss)	* 4,392	* 4,395	0	* 4,395	* -3	0	0
Net rental real estate income (loss)	* 65,090	* 32,998	* 32,812	* 186	* 32,092	0	0
Net income	* 65,290	* 32,998	* 32,812	* 186	* 32,292	0	0
Loss	* 200	0	0	0	* 200	0	0
Other net rental income (loss)	* 1,679	0	0	0	* 1,679	0	0
Net income	* 1,679	0	0	0	* 1,679	0	0
Loss	0	0	0	0	0	0	0
Total net income [1]	2,959,202	1,130,000	706,286	423,714	1,523,038	* 306,164	0

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at the end of the article text.

[2] Between -\$500 and +\$500.

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships [1]	3,460,699	135,405	59,203	53,384	10,460	1,363	10,994
Number of partners	27,491,241	441,760	196,771	164,700	45,412	4,139	30,738
Partnerships reporting balance sheet data:							
Number of partnerships	2,551,456	107,605	44,813	46,137	7,118	1,363	8,174
Number of partners	24,307,025	369,566	156,873	148,617	34,851	4,139	25,086
Total assets	24,163,126,120	208,648,661	71,426,917	68,489,830	51,889,573	5,415,533	11,426,808
Cash	1,166,969,742	11,321,989	5,218,941	3,643,639	1,343,215	273,664	842,530
Trade notes and accounts receivable	777,826,685	7,032,638	1,960,824	2,639,504	1,096,069	120,209	1,216,032
Less: Allowance for bad debts	19,825,973	40,199	11,835	* 2,031	1,697	* 1,535	23,101
Inventories	313,310,248	11,453,846	1,947,988	7,988,814	206,145	* 150,148	1,160,751
U.S. Government obligations	176,195,295	* 80	0	0	* 3	* 77	0
Tax-exempt securities	48,250,857	* 349,719	* 222,179	* 42,346	* 85,194	0	0
Other current assets	2,386,425,428	12,330,655	4,047,998	4,278,412	3,420,481	155,247	428,518
Loans to partners	73,824,730	565,816	* 378,746	* 63,284	* 30,526	* 40,813	* 52,447
Mortgage and real estate loans	84,019,097	2,150,604	* 710,302	* 419,868	* 1,020,434	0	0
Other investments	11,970,487,462	19,080,875	3,559,863	4,714,492	8,455,221	* 907,864	1,443,434
Depreciable assets	5,636,702,733	111,964,578	50,856,035	48,056,085	2,745,209	2,774,174	7,533,074
Less: Accumulated depreciation	1,838,216,058	70,970,285	34,886,058	29,196,184	1,379,420	1,357,280	4,151,343
Depletable assets	302,697,788	11,200,248	* 24,173	* 134,768	10,762,605	0	* 278,702
Less: Accumulated depletion	69,905,389	1,337,886	* 11,208	* 64,728	1,252,990	0	* 8,960
Land	1,000,611,500	58,280,109	25,448,075	20,104,464	10,289,270	* 865,130	1,573,171
Intangible assets	935,840,649	4,448,048	1,617,238	1,181,841	58,474	1,101,182	489,313
Less: Accumulated amortization	193,878,005	1,425,221	454,641	506,501	38,954	290,010	135,115
Other assets	1,411,789,331	32,243,048	10,798,299	4,991,757	15,049,788	675,850	727,355
Total liabilities and capital	24,163,126,120	208,648,661	71,426,917	68,489,830	51,889,573	5,415,533	11,426,808
Accounts payable	533,473,648	3,849,198	1,168,038	1,487,500	102,318	225,505	865,835
Mortgages, notes, bonds payable in less than 1 year	306,330,841	15,789,219	6,325,369	8,165,892	* 108,528	203,478	985,952
Other current liabilities	3,216,716,115	13,182,521	7,603,392	3,919,571	252,415	298,451	1,108,693
Nonrecourse loans	1,224,931,576	2,753,946	* 816,682	* 476,549	* 1,421,010	0	* 39,706
Loans from partners	201,449,049	889,214	478,688	* 180,670	* 48,905	* 77,573	* 103,378
Mortgages, notes, bonds payable in 1 year or more	2,717,030,076	44,808,316	19,444,701	18,389,873	2,120,134	2,108,302	2,745,306
Other liabilities	1,640,789,556	10,533,027	5,117,858	2,763,449	982,778	* 1,494,124	174,818
Partners capital accounts	14,322,405,258	116,843,219	30,472,188	33,106,326	46,853,486	1,008,100	5,403,120

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	1,944,340	68,269	40,024	20,215	4,457	768	2,805
Number of partners	17,463,326	209,736	129,735	53,158	16,557	1,647	8,639
Partnerships reporting balance sheet data:							
Number of partnerships	1,510,144	54,368	31,890	16,826	2,411	768	2,472
Number of partners	15,845,256	171,817	104,939	44,792	12,467	1,647	7,972
Total assets	17,839,482,478	95,734,314	39,249,168	23,232,306	24,475,222	2,192,694	6,584,924
Cash	905,999,586	7,038,504	4,236,152	1,507,202	418,378	230,230	646,542
Trade notes and accounts receivable	621,868,304	4,281,090	825,889	1,245,308	1,043,774	* 73,261	1,092,858
Less: Allowance for bad debts	14,734,125	27,565	* 2,037	* 1,710	1,697	1,165	20,957
Inventories	209,808,706	4,693,337	666,285	2,972,325	* 71,921	* 103,085	879,722
U.S. Government obligations	165,877,819	0	0	0	0	0	0
Tax-exempt securities	29,885,598	* 264,525	* 222,179	* 42,346	0	0	0
Other current assets	1,595,070,377	6,929,555	2,927,076	681,668	2,930,512	99,104	291,197
Loans to partners	52,795,234	374,587	* 330,144	* 18,185	* 17,723	* 1,327	* 7,209
Mortgage and real estate loans	64,363,145	* 984,984	* 69,496	* 125,109	790,379	0	0
Other investments	9,820,280,014	8,193,632	2,915,336	3,509,870	739,751	* 153,130	875,545
Depreciable assets	3,432,093,412	60,617,970	34,584,347	19,839,652	1,050,564	1,329,514	3,813,893
Less: Accumulated depreciation	1,287,698,160	43,694,882	26,230,251	13,610,078	823,583	780,380	2,250,590
Depletable assets	250,846,025	2,635,572	* 23,418	* 9,294	2,602,801	0	* 59
Less: Accumulated depletion	64,636,828	* 675,986	* 11,118	0	* 664,834	0	* 34
Land	585,209,480	25,968,886	14,443,588	6,092,040	4,833,196	* 50,728	549,334
Intangible assets	652,418,953	2,263,666	764,628	577,680	* 20,856	* 624,588	275,913
Less: Accumulated amortization	129,302,572	721,879	182,738	255,185	* 12,048	* 166,306	105,602
Other assets	949,337,510	16,608,318	3,666,773	478,601	11,457,529	* 475,579	529,836
Total liabilities and capital	17,839,482,478	95,734,314	39,249,168	23,232,306	24,475,222	2,192,694	6,584,924
Accounts payable	389,554,180	1,638,934	542,681	464,152	66,935	* 29,143	536,024
Mortgages, notes, bonds payable in less than 1 year	185,647,419	7,660,367	4,192,310	2,803,344	* 69,745	* 74,325	520,642
Other current liabilities	2,141,761,575	4,792,507	2,627,356	868,100	141,407	* 100,134	1,055,510
Nonrecourse loans	671,853,438	* 1,495,015	* 636,288	* 150,704	704,274	0	3,750
Loans from partners	96,333,219	316,404	* 193,810	* 36,364	* 6,562	* 77,573	* 2,095
Mortgages, notes, bonds payable in 1 year or more	1,566,768,413	20,246,415	10,217,808	6,944,321	996,147	* 1,120,006	968,133
Other liabilities	1,080,248,634	4,097,503	3,061,283	794,510	* 74,265	* 132,372	35,073
Partners capital accounts	11,707,315,601	55,487,168	17,777,633	11,170,810	22,415,887	659,140	3,463,698

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of partnerships [1]	34,278	29,299	1,230	3,749	3,466	152,698	70,220
Number of partners	2,314,655	2,062,586	196,766	55,302	151,955	431,783	225,649
Partnerships reporting balance sheet data:							
Number of partnerships	25,912	21,019	1,173	3,721	3,430	94,963	45,859
Number of partners	1,978,069	1,726,254	196,620	55,195	151,853	305,980	171,326
Total assets	562,380,860	482,759,552	57,953,251	21,668,057	339,285,146	193,347,348	107,484,968
Cash	27,333,748	24,682,897	1,397,341	1,253,510	9,002,032	22,640,002	11,375,781
Trade notes and accounts receivable	30,578,375	23,034,289	4,610,674	2,933,412	20,537,734	27,026,156	12,062,289
Less: Allowance for bad debts	252,613	175,172	23,684	53,757	241,491	130,240	33,327
Inventories	5,963,451	1,644,355	3,617,847	701,250	3,946,815	35,624,110	25,473,321
U.S. Government obligations	* 31,010	* 31,010	0	0	0	* 145,320	* 2,264
Tax-exempt securities	* 205,249	* 205,249	0	0	18,278	* 122,975	78,274
Other current assets	27,106,024	21,219,275	4,474,953	1,411,795	12,706,811	31,422,594	20,129,351
Loans to partners	494,604	352,669	* 85,374	* 56,562	* 140,389	821,484	448,837
Mortgage and real estate loans	* 169,564	* 34,814	* 131,903	* 2,847	0	674,085	532,824
Other investments	44,090,818	41,813,756	2,026,824	250,238	80,333,131	15,833,560	9,079,438
Depreciable assets	237,740,945	184,049,581	36,406,330	17,285,034	214,635,683	35,148,961	8,444,704
Less: Accumulated depreciation	105,260,483	81,741,284	15,892,988	7,626,211	52,726,463	17,555,323	3,658,622
Depletable assets	274,340,427	262,518,307	10,675,302	* 1,146,819	1,178,595	12,524	0
Less: Accumulated depletion	64,514,229	61,753,353	2,636,212	* 124,665	525,590	1,116	0
Land	4,905,242	2,111,708	2,693,692	99,842	1,246,732	14,803,715	10,806,519
Intangible assets	45,368,478	39,320,772	3,986,338	2,061,368	22,240,836	6,349,159	612,765
Less: Accumulated amortization	13,524,955	12,417,082	789,756	318,116	6,415,733	1,549,077	161,883
Other assets	47,605,206	37,827,762	7,189,315	2,588,129	33,207,388	21,958,458	12,292,434
Total liabilities and capital	562,380,860	482,759,552	57,953,251	21,668,057	339,285,146	193,347,348	107,484,968
Accounts payable	30,037,290	25,551,921	3,013,135	1,472,234	17,303,533	20,718,404	12,511,788
Mortgages, notes, bonds payable in less than 1 year	4,300,734	2,303,096	1,433,976	563,661	8,232,230	12,106,956	7,880,734
Other current liabilities	28,754,494	23,028,382	4,162,329	1,563,783	14,192,965	31,618,391	18,225,886
Nonrecourse loans	8,116,804	7,477,755	* 176,084	* 462,965	6,663,966	4,307,447	3,273,519
Loans from partners	5,907,995	2,345,828	* 2,991,148	571,019	924,740	4,987,014	2,595,531
Mortgages, notes, bonds payable in 1 year or more	81,869,994	66,835,261	9,742,887	5,291,846	83,448,449	37,812,403	19,174,756
Other liabilities	49,516,237	38,685,957	7,260,420	3,569,859	34,024,223	19,371,589	9,705,816
Partners capital accounts	353,877,312	316,531,351	29,173,271	8,172,690	174,495,040	62,425,144	34,116,939

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	27,182	24,168	742	2,273	1,529	87,355	31,703
Number of partners	1,856,301	1,626,261	180,508	49,532	5,954	212,555	74,911
Partnerships reporting balance sheet data:							
Number of partnerships	21,714	18,716	739	2,260	1,503	56,246	22,358
Number of partners	1,598,321	1,368,349	180,502	49,469	5,882	146,267	54,395
Total assets	435,950,044	389,148,019	33,688,960	13,113,065	183,063,919	111,828,466	60,954,980
Cash	21,909,543	20,047,092	958,694	903,757	3,202,465	18,002,528	8,692,586
Trade notes and accounts receivable	25,691,671	20,331,582	3,637,272	1,722,817	14,274,056	21,480,264	10,354,898
Less: Allowance for bad debts	180,185	162,528	7,522	10,134	48,937	114,090	28,181
Inventories	4,714,484	1,484,762	2,661,713	568,009	3,166,984	19,545,669	13,534,591
U.S. Government obligations	* 31,010	* 31,010	0	0	0	* 145,320	* 2,264
Tax-exempt securities	* 205,249	* 205,249	0	0	18,278	* 122,975	78,274
Other current assets	21,078,506	18,119,919	2,343,663	614,924	8,331,959	16,202,086	10,663,582
Loans to partners	424,410	348,578	44,223	* 31,609	* 2,834	563,481	283,018
Mortgage and real estate loans	* 148,984	* 14,234	* 131,903	* 2,847	0	279,935	273,475
Other investments	33,029,636	31,932,698	965,926	131,012	66,696,740	8,765,839	4,579,805
Depreciable assets	172,288,137	136,744,935	24,097,468	11,445,734	96,837,415	20,551,458	4,774,063
Less: Accumulated depreciation	82,499,938	64,185,572	12,400,970	5,913,396	32,887,480	12,083,465	2,312,845
Depletable assets	236,695,025	229,901,860	6,346,822	* 446,343	1,178,558	12,524	0
Less: Accumulated depletion	60,471,410	58,148,442	2,280,870	* 42,098	525,585	1,116	0
Land	3,352,781	1,834,980	1,473,273	44,529	698,365	5,175,261	4,309,097
Intangible assets	36,228,886	33,137,922	2,041,048	1,049,917	13,900,790	4,253,156	346,521
Less: Accumulated amortization	11,344,234	10,588,047	572,613	183,574	4,287,429	1,158,409	75,731
Other assets	34,647,489	28,097,788	4,248,930	2,300,771	12,504,907	10,085,049	5,479,563
Total liabilities and capital	435,950,044	389,148,019	33,688,960	13,113,065	183,063,919	111,828,466	60,954,980
Accounts payable	24,351,856	21,799,543	1,766,164	786,149	12,600,336	15,747,770	10,063,133
Mortgages, notes, bonds payable in less than 1 year	2,450,316	1,759,062	382,998	308,256	3,822,490	6,998,054	5,144,196
Other current liabilities	22,107,457	19,574,740	1,856,736	675,981	5,975,061	19,800,957	10,181,747
Nonrecourse loans	6,992,941	6,800,310	* 176,084	* 16,547	* 1,820,554	3,153,967	2,388,920
Loans from partners	1,704,844	1,458,035	3,142	* 243,667	* 216,798	2,369,875	1,564,709
Mortgages, notes, bonds payable in 1 year or more	61,383,666	53,580,212	5,094,899	2,708,555	42,416,493	13,650,763	7,030,981
Other liabilities	37,418,794	33,018,564	3,749,283	650,947	11,218,512	7,685,711	3,691,666
Partners capital accounts	279,540,170	251,157,553	20,659,653	7,722,963	104,993,675	42,421,370	20,889,629

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Number of partnerships [1]	17,317	572	14,547	2,198	65,161	14,466	14,097
Number of partners	54,400	2,523	44,282	7,595	151,733	32,873	31,396
Partnerships reporting balance sheet data:							
Number of partnerships	11,929	494	9,239	2,195	37,175	7,507	8,103
Number of partners	41,553	2,368	31,596	7,589	93,101	18,955	19,403
Total assets	60,459,885	9,727,072	29,870,494	20,862,320	25,402,494	4,638,236	2,299,351
Cash	7,693,239	666,381	1,138,938	5,887,920	3,570,983	608,308	597,127
Trade notes and accounts receivable	6,886,293	1,035,850	1,877,288	3,973,155	8,077,573	1,622,101	908,293
Less: Allowance for bad debts	10,925	* 775	* 1,883	8,268	85,988	30,492	8,484
Inventories	8,430,837	45,040	8,199,647	186,149	1,719,953	173,981	51,906
U.S. Government obligations	* 143,056	91,247	0	* 51,810	0	0	0
Tax-exempt securities	* 16,349	* 6,102	0	* 10,247	* 28,353	* 23,762	0
Other current assets	8,509,441	333,978	3,959,968	4,215,496	2,783,802	925,662	198,421
Loans to partners	154,055	* 20,796	* 90,526	* 42,734	218,591	* 18,635	* 42,259
Mortgage and real estate loans	* 141,261	* 6,023	* 135,238	0	0	0	0
Other investments	6,250,524	2,565,364	2,482,002	1,203,158	503,598	* 27,066	* 23,192
Depreciable assets	14,406,468	4,730,482	4,084,846	5,591,139	12,297,790	1,993,508	895,554
Less: Accumulated depreciation	5,672,226	1,362,924	1,122,016	3,187,286	8,224,475	1,646,352	672,469
Depletable assets	2,993	0	0	2,993	9,531	0	0
Less: Accumulated depletion	1,116	0	0	1,116	0	0	0
Land	3,615,274	17,910	3,403,076	194,288	381,922	* 9,196	* 13,880
Intangible assets	1,603,501	1,159,514	107,050	336,937	4,132,893	1,388,067	135,161
Less: Accumulated amortization	268,127	120,298	53,527	94,302	1,119,067	627,227	29,890
Other assets	8,558,989	532,383	5,569,341	2,457,266	1,107,034	152,022	144,401
Total liabilities and capital	60,459,885	9,727,072	29,870,494	20,862,320	25,402,494	4,638,236	2,299,351
Accounts payable	4,683,080	514,409	830,441	3,338,230	3,523,536	669,293	335,419
Mortgages, notes, bonds payable in less than 1 year	2,293,356	300,818	1,682,161	310,376	1,932,867	494,470	161,854
Other current liabilities	8,601,215	975,469	2,332,374	5,293,372	4,791,291	860,504	699,939
Nonrecourse loans	954,767	* 44,773	* 436,319	* 473,675	* 79,161	* 16,833	48,066
Loans from partners	1,522,100	* 69,158	* 1,382,575	* 70,368	869,383	* 135,697	* 106,960
Mortgages, notes, bonds payable in 1 year or more	14,136,733	1,871,265	8,534,798	3,730,670	4,500,914	588,463	268,827
Other liabilities	7,473,090	996,437	4,026,421	2,450,232	2,192,683	-237,633	* 5,671
Partners capital accounts	20,795,545	4,954,743	10,645,406	5,195,397	7,512,659	2,110,608	672,614

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	7,060	[d]	4,681	[d]	48,591	11,869	11,542
Number of partners	25,727	[d]	18,715	[d]	111,917	27,534	26,168
Partnerships reporting balance sheet data:							
Number of partnerships	6,633	[d]	4,333	[d]	27,255	5,705	5,551
Number of partners	22,803	[d]	15,949	[d]	69,069	15,205	14,187
Total assets	31,484,427	[d]	12,177,292	[d]	19,389,059	4,267,606	2,146,031
Cash	6,372,730	[d]	577,807	[d]	2,937,211	578,560	522,367
Trade notes and accounts receivable	4,950,200	[d]	1,022,083	[d]	6,175,166	1,367,359	868,366
Less: Allowance for bad debts	7,210	[d]	0	[d]	78,699	30,031	7,875
Inventories	5,074,927	[d]	4,943,783	[d]	936,152	172,011	51,906
U.S. Government obligations	* 143,056	[d]	0	[d]	0	0	0
Tax-exempt securities	* 16,349	[d]	0	[d]	* 28,353	* 23,762	0
Other current assets	3,186,706	[d]	591,252	[d]	2,351,798	886,187	193,388
Loans to partners	86,113	[d]	* 59,095	[d]	194,349	* 18,365	* 42,259
Mortgage and real estate loans	* 6,460	[d]	* 436	[d]	0	0	0
Other investments	3,747,304	[d]	2,401,856	[d]	438,730	* 27,066	* 19,765
Depreciable assets	6,775,020	[d]	204,961	[d]	9,002,375	1,875,082	613,190
Less: Accumulated depreciation	3,608,107	[d]	120,844	[d]	6,162,514	1,557,001	449,864
Depletable assets	2,993	[d]	0	[d]	9,531	0	0
Less: Accumulated depletion	1,116	[d]	0	[d]	0	0	0
Land	610,309	[d]	* 422,398	[d]	255,856	* 8,302	* 13,880
Intangible assets	644,188	[d]	39,903	[d]	3,262,448	1,381,851	111,301
Less: Accumulated amortization	113,921	[d]	36,402	[d]	968,758	626,298	29,677
Other assets	3,598,426	[d]	2,070,964	[d]	1,007,060	142,390	197,026
Total liabilities and capital	31,484,427	[d]	12,177,292	[d]	19,389,059	4,267,606	2,146,031
Accounts payable	3,099,060	[d]	187,388	[d]	2,585,577	571,023	321,119
Mortgages, notes, bonds payable in less than 1 year	602,835	[d]	* 290,385	[d]	1,251,023	461,271	70,694
Other current liabilities	6,209,595	[d]	705,215	[d]	3,409,616	618,171	617,543
Nonrecourse loans	* 692,800	[d]	* 210,595	[d]	* 72,247	* 14,772	48,066
Loans from partners	353,841	[d]	* 277,638	[d]	451,325	* 135,697	* 87,029
Mortgages, notes, bonds payable in 1 year or more	3,424,619	[d]	2,167,067	[d]	3,195,163	569,890	253,860
Other liabilities	3,476,143	[d]	1,360,592	[d]	517,902	83,168	* 5,229
Partners capital accounts	13,625,535	[d]	6,978,413	[d]	7,906,206	1,813,614	742,490

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Number of partnerships [1]	10,236	8,803	17,559	68,621	11,629	3,239	312
Number of partners	22,312	23,473	41,680	1,134,528	50,237	16,869	1,463
Partnerships reporting balance sheet data:							
Number of partnerships	6,562	5,129	9,874	45,728	6,566	3,239	308
Number of partners	14,964	16,049	23,731	1,074,075	34,959	16,869	1,451
Total assets	5,048,042	2,191,277	11,225,588	730,936,983	48,728,244	49,423,424	2,521,918
Cash	685,622	363,507	1,316,419	41,715,332	2,672,778	974,183	133,629
Trade notes and accounts receivable	1,354,705	824,206	3,368,269	115,308,286	6,879,374	6,591,914	586,859
Less: Allowance for bad debts	18,990	6,108	21,915	1,068,390	110,769	18,308	22,827
Inventories	257,038	156,365	1,080,663	78,962,323	7,968,558	3,824,767	818,306
U.S. Government obligations	0	0	0	9,880	1	0	0
Tax-exempt securities	0	0	* 4,590	* 46,105	0	* 23,637	0
Other current assets	530,640	280,568	848,512	37,065,717	2,664,802	692,019	55,580
Loans to partners	* 23,428	* 4,988	129,282	1,515,837	* 90,027	* 2,203	0
Mortgage and real estate loans	0	0	0	* 21,599	* 3,272	2,404	0
Other investments	270,911	* -48,653	231,081	116,132,237	7,131,142	2,743,070	85,928
Depreciable assets	2,267,688	932,458	6,208,583	318,501,941	21,685,385	14,660,060	1,915,339
Less: Accumulated depreciation	1,160,994	621,455	4,123,204	144,935,890	10,241,683	6,130,355	1,322,834
Depletable assets	0	0	9,531	1,319,963	* 9,363	0	0
Less: Accumulated depletion	0	0	0	171,256	* 9,301	0	0
Land	49,860	* 123,369	185,617	6,470,760	409,969	1,240,136	25,831
Intangible assets	749,512	180,217	1,679,936	111,270,036	9,092,703	20,208,526	177,794
Less: Accumulated amortization	165,860	55,402	240,687	20,517,530	1,565,129	1,314,168	54,636
Other assets	204,482	57,219	548,911	69,290,033	2,047,751	5,923,336	122,948
Total liabilities and capital	5,048,042	2,191,277	11,225,588	730,936,983	48,728,244	49,423,424	2,521,918
Accounts payable	661,737	365,747	1,491,341	95,940,909	5,265,371	7,368,090	373,704
Mortgages, notes, bonds payable in less than 1 year	233,661	171,277	871,605	19,927,174	2,702,833	301,429	215,726
Other current liabilities	968,101	277,514	1,985,233	65,062,061	4,220,866	4,230,529	361,005
Nonrecourse loans	0	0	* 14,262	14,804,523	* 390,011	* 218,261	* 13,025
Loans from partners	136,381	* 3,262	487,083	8,819,952	961,426	285,187	* 481,265
Mortgages, notes, bonds payable in 1 year or more	1,098,908	315,863	2,228,853	89,545,456	8,783,669	7,701,219	539,205
Other liabilities	272,530	* 49,547	2,102,567	31,440,629	616,013	1,608,787	56,176
Partners capital accounts	1,676,725	1,008,066	2,044,645	405,396,279	25,788,055	27,709,921	481,810

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	8,801	8,254	8,124	25,730	4,868	1,537	261
Number of partners	19,357	20,411	18,447	527,167	19,611	4,911	613
Partnerships reporting balance sheet data:							
Number of partnerships	5,921	4,668	5,410	23,111	4,828	1,537	257
Number of partners	13,597	13,161	12,919	521,097	19,471	4,911	600
Total assets	4,139,450	2,040,005	6,795,968	559,600,711	39,680,973	27,741,726	1,656,073
Cash	616,125	331,464	888,695	33,506,068	2,256,691	848,592	119,093
Trade notes and accounts receivable	999,842	782,463	2,157,136	98,564,072	6,083,650	4,420,153	381,738
Less: Allowance for bad debts	16,936	6,021	17,836	678,917	93,778	13,330	10,298
Inventories	206,209	153,693	352,333	60,724,916	6,412,803	3,014,006	472,546
U.S. Government obligations	0	0	0	1	1	0	0
Tax-exempt securities	0	0	* 4,590	* 46,105	0	* 23,637	0
Other current assets	435,315	265,198	571,710	29,069,860	2,402,374	556,600	35,281
Loans to partners	* 1,943	* 4,988	* 126,795	1,426,041	* 44,281	* 2,203	0
Mortgage and real estate loans	0	0	0	* 7,054	* 1,636	2,404	0
Other investments	260,875	* -48,653	179,677	99,928,452	5,599,174	1,753,542	* 56,843
Depreciable assets	2,037,818	853,044	3,623,242	247,286,785	16,770,416	9,901,386	1,152,991
Less: Accumulated depreciation	1,011,541	575,788	2,568,321	115,774,777	8,774,389	4,532,218	738,125
Depletable assets	0	0	9,531	425,541	* 9,363	0	0
Less: Accumulated depletion	0	0	0	72,652	* 9,301	0	0
Land	* 25,675	* 120,806	87,193	3,975,208	282,004	846,151	* 11,081
Intangible assets	558,348	173,810	1,037,137	73,290,305	8,205,474	9,946,642	104,689
Less: Accumulated amortization	145,140	55,402	112,240	15,471,042	1,326,564	1,136,044	* 33,675
Other assets	170,916	40,402	456,325	43,347,692	1,817,139	2,108,002	103,907
Total liabilities and capital	4,139,450	2,040,005	6,795,968	559,600,711	39,680,973	27,741,726	1,656,073
Accounts payable	432,580	314,385	946,471	73,046,238	4,163,805	2,870,795	219,414
Mortgages, notes, bonds payable in less than 1 year	171,942	145,715	401,401	10,313,836	2,261,159	267,583	* 126,963
Other current liabilities	780,012	240,570	1,153,319	48,084,175	3,068,722	2,939,453	167,572
Nonrecourse loans	0	0	* 9,409	6,604,698	* 96,422	* 187,704	0
Loans from partners	* 91,462	* 3,262	133,875	3,833,832	308,541	186,691	* 455,583
Mortgages, notes, bonds payable in 1 year or more	797,859	307,698	1,265,856	53,488,987	5,892,377	2,942,459	387,303
Other liabilities	216,155	* 45,060	168,289	14,194,063	373,980	1,036,906	* 22,639
Partners capital accounts	1,649,439	983,315	2,717,347	350,034,882	23,515,968	17,310,136	276,598

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of partnerships [1]	4,122	* 13	1,738	447	8,162	[d]	2,032
Number of partners	8,581	* 84	4,801	1,922	26,994	[d]	319,960
Partnerships reporting balance sheet data:							
Number of partnerships	3,307	* 13	932	422	5,349	[d]	1,841
Number of partners	6,951	* 84	3,165	1,866	21,367	[d]	318,755
Total assets	3,435,577	* 108,022	9,280,179	8,376,142	3,969,061	[d]	153,377,544
Cash	141,944	* 29,090	253,196	402,085	417,093	[d]	7,657,408
Trade notes and accounts receivable	715,180	* 30,001	968,848	1,238,655	970,974	[d]	28,179,657
Less: Allowance for bad debts	33,166	* 151	13,092	15,613	24,682	[d]	213,859
Inventories	763,046	* 32,600	1,630,329	1,192,157	336,278	[d]	12,026,543
U.S. Government obligations	0	0	0	0	0	[d]	9,879
Tax-exempt securities	0	0	21,148	0	0	[d]	0
Other current assets	214,780	* 1,107	540,507	372,536	276,933	[d]	9,068,891
Loans to partners	* 1,417	0	* 11,455	* 7,937	* 5,424	[d]	* 58,510
Mortgage and real estate loans	0	0	0	* 2,793	0	[d]	12,909
Other investments	341,821	* 2,196	570,608	658,813	148,124	[d]	14,647,225
Depreciable assets	428,466	* 12,102	5,888,638	7,244,836	4,195,567	[d]	65,985,747
Less: Accumulated depreciation	281,405	* 5,073	2,762,315	3,598,873	3,200,225	[d]	33,825,439
Depletable assets	0	0	* 764,232	0	0	[d]	* 356,077
Less: Accumulated depletion	0	0	* 73,966	0	0	[d]	* 55,649
Land	* 5,374	* 271	213,545	136,006	* 13,602	[d]	1,534,752
Intangible assets	1,174,682	* 5,390	742,843	565,121	890,465	[d]	31,728,936
Less: Accumulated amortization	176,433	0	99,559	193,210	264,497	[d]	8,414,707
Other assets	139,870	* 490	623,763	362,898	204,002	[d]	24,620,666
Total liabilities and capital	3,435,577	* 108,022	9,280,179	8,376,142	3,969,061	[d]	153,377,544
Accounts payable	392,423	* 6,061	500,537	929,198	607,114	[d]	12,203,364
Mortgages, notes, bonds payable in less than 1 year	149,942	0	425,430	459,582	459,738	[d]	2,584,483
Other current liabilities	660,650	* 84,619	655,274	1,656,302	578,735	[d]	17,753,789
Nonrecourse loans	* 91,765	0	* 25,797	* 275,840	0	[d]	7,359,910
Loans from partners	* 123,634	0	237,720	* 192,726	* 353,204	[d]	480,780
Mortgages, notes, bonds payable in 1 year or more	526,867	* 308	2,863,144	2,204,495	1,134,966	[d]	14,036,193
Other liabilities	1,087,138	0	743,943	1,137,395	1,255,488	[d]	8,563,780
Partners capital accounts	403,160	* 17,034	3,828,335	1,520,605	-420,183	[d]	90,395,244

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	782	* 3	1,306	[d]	2,494	[d]	735
Number of partners	1,788	* 12	3,604	[d]	5,449	[d]	215,065
Partnerships reporting balance sheet data:							
Number of partnerships	772	* 3	499	[d]	2,160	[d]	726
Number of partners	1,768	* 12	1,969	[d]	4,782	[d]	214,508
Total assets	3,016,427	* 80,381	6,630,203	[d]	2,632,428	[d]	104,062,420
Cash	133,484	* 28,914	213,965	[d]	305,417	[d]	4,428,314
Trade notes and accounts receivable	624,258	* 30,001	818,621	[d]	686,220	[d]	25,949,426
Less: Allowance for bad debts	16,622	* 151	10,886	[d]	15,637	[d]	99,270
Inventories	631,618	* 7,036	1,450,860	[d]	217,913	[d]	7,442,997
U.S. Government obligations	0	0	0	[d]	0	[d]	0
Tax-exempt securities	0	0	21,148	[d]	0	[d]	0
Other current assets	187,495	* 1,107	397,338	[d]	156,675	[d]	5,815,639
Loans to partners	* 1,417	0	* 11,455	[d]	* 3	[d]	* 57,932
Mortgage and real estate loans	0	0	0	[d]	0	[d]	0
Other investments	* 275,318	* 2,196	503,217	[d]	* 178,043	[d]	11,571,263
Depreciable assets	318,522	* 9,163	4,368,186	[d]	3,307,379	[d]	52,212,184
Less: Accumulated depreciation	201,132	* 3,896	2,109,161	[d]	2,595,215	[d]	28,262,255
Depletable assets	0	0	1,936	[d]	0	[d]	344,974
Less: Accumulated depletion	0	0	167	[d]	0	[d]	53,782
Land	* 5,374	* 271	132,766	[d]	* 8,937	[d]	747,456
Intangible assets	1,086,537	* 5,390	529,687	[d]	301,565	[d]	18,529,439
Less: Accumulated amortization	161,145	0	63,403	[d]	70,894	[d]	6,747,624
Other assets	131,303	* 352	364,643	[d]	152,021	[d]	12,125,727
Total liabilities and capital	3,016,427	* 80,381	6,630,203	[d]	2,632,428	[d]	104,062,420
Accounts payable	301,810	* 6,061	314,322	[d]	458,627	[d]	7,706,176
Mortgages, notes, bonds payable in less than 1 year	133,481	0	361,805	[d]	150,751	[d]	1,777,312
Other current liabilities	482,866	* 19,132	455,857	[d]	423,270	[d]	11,360,222
Nonrecourse loans	* 91,765	0	* 25,797	[d]	0	[d]	* 611,715
Loans from partners	* 79,901	0	197,805	[d]	* 8,731	[d]	243,414
Mortgages, notes, bonds payable in 1 year or more	* 501,697	* 308	1,405,438	[d]	547,344	[d]	7,792,775
Other liabilities	447,158	0	626,369	[d]	1,246,436	[d]	4,265,415
Partners capital accounts	977,748	* 54,880	3,242,810	[d]	-202,730	[d]	70,305,392

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships [1]	938	941	424	7,370	3,500	4,291	553
Number of partners	4,907	3,614	2,412	23,307	84,097	36,181	2,761
Partnerships reporting balance sheet data:							
Number of partnerships	918	941	410	6,054	3,454	2,977	548
Number of partners	4,709	3,614	2,352	19,380	83,628	32,185	2,751
Total assets	21,339,079	8,418,771	23,005,059	25,713,938	62,647,569	19,813,950	5,717,896
Cash	972,928	399,138	1,941,258	1,458,722	4,945,945	2,750,932	249,107
Trade notes and accounts receivable	2,974,084	1,395,032	3,299,482	3,984,893	11,231,234	2,737,308	802,670
Less: Allowance for bad debts	85,051	37,057	23,145	94,884	103,947	39,951	9,510
Inventories	2,564,520	1,115,649	4,016,952	4,196,383	7,003,812	1,830,560	986,534
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	* 1,320	0	0	0	0	0
Other current assets	1,867,463	198,974	3,092,710	1,338,340	4,664,502	780,088	704,992
Loans to partners	* 6,587	* 2,074	* 13,744	* 3,800	* 307,038	* 475,714	16,040
Mortgage and real estate loans	0	0	0	0	* 220	0	0
Other investments	2,030,805	235,578	1,985,358	343,019	9,985,799	1,060,477	190,194
Depreciable assets	8,775,356	7,257,243	13,523,312	12,750,382	8,387,330	9,947,445	1,430,205
Less: Accumulated depreciation	4,634,020	3,578,634	7,304,006	6,777,259	4,321,073	5,861,360	843,953
Depletable assets	0	* 76,215	0	106	* 7,364	* 99,338	0
Less: Accumulated depletion	0	* 9,811	0	90	0	* 21,211	0
Land	155,802	538,475	225,257	173,470	299,326	46,568	19,860
Intangible assets	5,362,228	748,693	798,961	3,459,840	10,501,663	3,852,063	1,368,257
Less: Accumulated amortization	629,957	165,626	201,394	655,968	1,428,503	451,420	156,599
Other assets	1,978,335	241,509	1,636,571	5,533,183	11,166,857	2,607,400	960,099
Total liabilities and capital	21,339,079	8,418,771	23,005,059	25,713,938	62,647,569	19,813,950	5,717,896
Accounts payable	1,845,355	806,737	3,183,231	2,258,530	10,397,584	2,354,956	750,051
Mortgages, notes, bonds payable in less than 1 year	3,323,621	451,614	1,170,941	1,517,213	1,117,056	277,019	288,070
Other current liabilities	1,313,682	679,274	1,739,975	1,958,207	6,431,630	2,333,418	947,077
Nonrecourse loans	* 196,702	523,203	335,596	* 214,602	* 78,191	* 30,213	* 3,617
Loans from partners	315,680	* 186,630	538,027	1,387,042	1,063,475	* 525,182	* 25,191
Mortgages, notes, bonds payable in 1 year or more	5,212,595	1,807,005	2,593,323	3,993,500	2,584,735	2,170,108	938,194
Other liabilities	947,277	842,244	2,746,924	1,223,245	1,910,440	2,547,177	185,461
Partners capital accounts	8,184,167	3,122,064	10,697,042	13,161,599	39,064,458	9,575,878	2,580,235

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	376	539	280	5,184	1,752	396	[d]
Number of partners	2,631	1,738	1,355	14,461	5,767	2,186	[d]
Partnerships reporting balance sheet data:							
Number of partnerships	366	539	269	5,163	1,722	386	[d]
Number of partners	2,611	1,738	1,332	14,420	5,571	2,136	[d]
Total assets	9,915,591	4,261,700	14,712,615	18,060,287	55,796,019	12,402,602	[d]
Cash	552,550	270,815	1,819,234	1,044,592	4,736,427	1,442,624	[d]
Trade notes and accounts receivable	1,617,655	845,728	2,163,889	2,947,535	10,312,232	2,211,907	[d]
Less: Allowance for bad debts	33,282	11,963	17,472	85,016	81,480	20,418	[d]
Inventories	1,362,140	532,573	2,887,224	2,504,254	5,812,950	1,078,848	[d]
U.S. Government obligations	0	0	0	0	0	0	[d]
Tax-exempt securities	0	* 1,320	0	0	0	0	[d]
Other current assets	1,501,354	134,711	1,721,660	692,825	4,497,840	684,502	[d]
Loans to partners	* 3,422	* 360	* 13,744	* 3,800	* 278,864	* 472,610	[d]
Mortgage and real estate loans	0	0	0	0	* 220	0	[d]
Other investments	537,262	235,524	431,733	218,037	9,510,201	825,449	[d]
Depreciable assets	4,808,326	3,464,605	9,023,848	7,924,319	6,287,999	6,748,391	[d]
Less: Accumulated depreciation	2,884,964	1,997,643	5,051,514	5,004,278	3,371,143	4,779,199	[d]
Depletable assets	0	* 69,162	0	106	0	0	[d]
Less: Accumulated depletion	0	* 9,312	0	90	0	0	[d]
Land	58,276	157,613	159,412	118,802	211,589	20,932	[d]
Intangible assets	1,947,207	518,021	500,301	2,842,828	8,630,593	3,463,206	[d]
Less: Accumulated amortization	221,087	103,228	107,551	395,915	1,288,814	326,684	[d]
Other assets	666,732	153,414	1,168,106	5,248,489	10,258,539	580,436	[d]
Total liabilities and capital	9,915,591	4,261,700	14,712,615	18,060,287	55,796,019	12,402,602	[d]
Accounts payable	966,494	444,990	1,906,532	1,395,696	9,755,761	1,841,767	[d]
Mortgages, notes, bonds payable in less than 1 year	398,295	196,789	703,338	700,326	502,067	102,389	[d]
Other current liabilities	615,908	385,980	824,249	1,257,126	5,617,621	1,972,989	[d]
Nonrecourse loans	* 60,576	0	41,196	* 214,602	* 77,233	0	[d]
Loans from partners	* 27,780	* 24,266	236,260	267,803	* 675,360	* 104,587	[d]
Mortgages, notes, bonds payable in 1 year or more	2,176,293	766,381	1,328,141	2,341,803	1,664,405	1,475,906	[d]
Other liabilities	428,992	388,587	929,012	962,650	264,986	400,428	[d]
Partners capital accounts	5,241,253	2,054,707	8,743,885	10,920,282	37,238,586	6,504,535	[d]

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of partnerships [1]	5,614	[d]	12,306	72,113	41,108	27,006	3,999
Number of partners	18,087	[d]	43,923	702,667	121,725	565,838	15,105
Partnerships reporting balance sheet data:							
Number of partnerships	1,521	[d]	5,946	55,102	33,722	19,095	2,285
Number of partners	7,396	[d]	28,292	654,953	101,378	548,354	5,221
Total assets	73,432,215	[d]	27,314,249	254,567,008	84,382,076	167,140,056	3,044,875
Cash	10,919,107	[d]	653,466	12,210,045	5,566,001	6,165,913	478,130
Trade notes and accounts receivable	15,026,862	[d]	4,156,377	67,571,903	22,625,858	44,148,408	797,637
Less: Allowance for bad debts	82,946	[d]	56,918	768,597	359,236	397,605	11,756
Inventories	10,115,984	[d]	2,675,660	50,142,725	24,774,915	24,986,933	380,877
U.S. Government obligations	0	[d]	0	* 16,837	0	* 16,837	0
Tax-exempt securities	0	[d]	0	15,667	0	15,667	0
Other current assets	4,364,768	[d]	3,329,894	16,510,077	5,677,202	10,572,124	260,752
Loans to partners	* 15,948	[d]	* 387,100	596,879	232,878	362,730	* 1,271
Mortgage and real estate loans	0	[d]	0	* 29,484	* 1,993	* 27,491	0
Other investments	2,981,072	[d]	6,856,498	15,536,763	3,083,582	12,227,725	* 225,455
Depreciable assets	31,513,569	[d]	5,730,764	61,954,627	15,691,725	45,842,333	420,569
Less: Accumulated depreciation	13,764,409	[d]	3,583,735	22,207,857	8,026,519	13,976,530	204,808
Depletable assets	0	[d]	0	* 6,948	* 6,887	* 61	0
Less: Accumulated depletion	0	[d]	0	* 2,477	* 2,463	14	0
Land	521,859	[d]	42,896	3,630,129	1,381,227	2,220,921	* 27,982
Intangible assets	10,738,816	[d]	7,098,043	38,387,723	10,905,061	26,972,903	509,760
Less: Accumulated amortization	2,398,953	[d]	1,714,828	5,821,192	2,365,011	3,365,087	91,094
Other assets	3,480,539	[d]	1,739,032	16,757,322	5,187,977	11,319,245	250,100
Total liabilities and capital	73,432,215	[d]	27,314,249	254,567,008	84,382,076	167,140,056	3,044,875
Accounts payable	24,275,705	[d]	1,597,133	55,695,931	18,652,054	36,502,356	541,521
Mortgages, notes, bonds payable in less than 1 year	995,368	[d]	475,296	12,956,766	6,469,125	6,347,433	140,208
Other current liabilities	10,933,695	[d]	1,762,067	22,216,301	6,655,816	14,766,505	793,980
Nonrecourse loans	126,943	[d]	0	1,643,720	577,365	966,121	* 100,234
Loans from partners	312,497	[d]	487,382	3,935,627	1,368,419	2,435,621	* 131,588
Mortgages, notes, bonds payable in 1 year or more	12,974,610	[d]	2,311,452	36,197,964	11,517,500	24,385,163	295,301
Other liabilities	15,520,135	[d]	1,149,611	19,529,644	4,348,289	15,030,006	151,350
Partners capital accounts	8,293,262	[d]	19,531,308	102,391,053	34,793,509	66,706,851	890,693

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	361	[d]	3,590	37,015	23,801	9,489	3,725
Number of partners	4,858	[d]	11,164	454,058	69,938	369,595	14,526
Partnerships reporting balance sheet data:							
Number of partnerships	340	[d]	2,287	25,904	16,968	6,837	2,099
Number of partners	4,793	[d]	8,558	419,803	50,743	364,245	4,816
Total assets	66,541,651	[d]	21,099,412	198,010,103	66,396,370	128,956,551	2,657,182
Cash	10,677,255	[d]	240,410	9,794,887	4,808,370	4,601,376	385,345
Trade notes and accounts receivable	14,023,107	[d]	3,755,741	57,690,033	19,518,070	37,469,911	702,052
Less: Allowance for bad debts	74,143	[d]	43,180	607,928	282,163	314,616	11,149
Inventories	9,271,182	[d]	2,069,424	40,267,562	20,578,410	19,310,619	378,533
U.S. Government obligations	0	[d]	0	* 16,783	0	* 16,783	0
Tax-exempt securities	0	[d]	0	15,667	0	15,667	0
Other current assets	4,166,304	[d]	3,254,078	13,725,316	4,666,725	8,862,091	196,500
Loans to partners	14,907	[d]	* 387,100	427,236	187,988	237,978	* 1,270
Mortgage and real estate loans	0	[d]	0	* 29,484	* 1,993	* 27,491	0
Other investments	1,995,885	[d]	5,323,238	10,662,639	2,469,229	8,058,686	* 134,724
Depreciable assets	28,290,927	[d]	4,957,843	45,178,971	11,004,323	33,757,754	416,895
Less: Accumulated depreciation	12,263,876	[d]	3,231,267	17,021,771	5,870,801	10,947,686	203,284
Depletable assets	0	[d]	0	* 6,948	* 6,887	* 61	0
Less: Accumulated depletion	0	[d]	0	* 2,477	* 2,463	14	0
Land	470,912	[d]	32,760	2,305,528	595,135	1,682,411	* 27,982
Intangible assets	9,885,177	[d]	3,624,280	27,650,146	6,598,750	20,561,891	489,505
Less: Accumulated amortization	2,186,034	[d]	646,086	3,893,736	1,150,731	2,655,675	87,331
Other assets	2,270,048	[d]	1,375,070	11,764,813	3,266,850	8,271,822	226,140
Total liabilities and capital	66,541,651	[d]	21,099,412	198,010,103	66,396,370	128,956,551	2,657,182
Accounts payable	23,274,016	[d]	1,204,232	46,504,247	15,653,420	30,407,191	443,636
Mortgages, notes, bonds payable in less than 1 year	421,047	[d]	268,975	11,042,646	5,439,488	5,463,433	139,725
Other current liabilities	10,027,450	[d]	1,400,562	15,304,072	4,575,810	10,189,431	538,831
Nonrecourse loans	126,943	[d]	0	1,314,088	286,622	961,782	* 65,684
Loans from partners	* 194,932	[d]	* 94,217	1,714,409	836,373	746,448	* 131,588
Mortgages, notes, bonds payable in 1 year or more	11,544,630	[d]	994,755	22,132,308	7,066,676	14,800,773	264,859
Other liabilities	13,919,675	[d]	500,851	14,621,956	2,405,535	12,066,428	149,993
Partners capital accounts	7,032,958	[d]	16,635,821	85,376,378	30,132,445	54,321,066	922,867

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships [1]	165,059	20,148	3,344	4,202	7,585	21,828	6,844
Number of partners	633,240	51,003	7,657	13,667	23,168	54,393	51,827
Partnerships reporting balance sheet data:							
Number of partnerships	93,745	14,808	3,010	2,983	5,016	15,574	4,265
Number of partners	483,555	39,437	6,989	10,397	17,943	41,776	46,272
Total assets	182,136,032	55,618,458	4,737,689	1,592,674	5,531,442	25,242,024	7,080,739
Cash	12,822,543	4,538,915	411,031	264,463	354,899	1,755,361	836,720
Trade notes and accounts receivable	17,424,967	5,918,048	744,383	557,017	1,191,995	889,790	1,335,584
Less: Allowance for bad debts	427,186	49,300	15,623	* 3,978	20,011	19,288	51,804
Inventories	54,051,674	28,880,364	1,545,543	312,976	1,978,054	4,613,478	1,515,555
U.S. Government obligations	[2]	[2]	0	0	0	0	0
Tax-exempt securities	* 10,965	0	0	0	0	0	* 1,349
Other current assets	9,223,586	2,224,390	227,668	96,362	339,588	1,234,005	279,529
Loans to partners	430,026	158,141	* 903	* 8,134	* 18,686	* 33,942	* 42,443
Mortgage and real estate loans	* 234,476	* 4,972	0	0	0	* 16,196	0
Other investments	11,872,755	1,650,499	* 93,960	2,314	77,887	2,987,486	20,911
Depreciable assets	60,967,095	9,506,178	2,113,741	319,865	1,956,603	16,167,135	1,865,483
Less: Accumulated depreciation	30,111,373	4,278,490	1,056,754	207,526	1,298,760	7,914,447	1,008,610
Depletable assets	* 82,295	0	32	0	* 2,175	0	0
Less: Accumulated depletion	* 11,119	0	0	0	* 2,175	0	0
Land	7,549,604	1,210,046	93,280	* 7,122	237,855	2,430,244	* 8,671
Intangible assets	27,413,882	4,996,372	258,705	181,619	431,101	3,518,198	2,165,039
Less: Accumulated amortization	4,762,191	742,425	44,182	23,385	175,473	1,044,826	343,203
Other assets	15,364,035	1,600,749	365,003	77,690	439,018	574,751	413,073
Total liabilities and capital	182,136,032	55,618,458	4,737,689	1,592,674	5,531,442	25,242,024	7,080,739
Accounts payable	17,322,149	2,879,173	729,357	459,590	1,033,938	3,299,366	865,076
Mortgages, notes, bonds payable in less than 1 year	27,940,550	23,309,752	230,187	90,651	1,023,436	486,494	221,660
Other current liabilities	16,895,897	4,503,355	970,635	296,104	858,687	2,261,717	604,681
Nonrecourse loans	3,418,541	454,205	* 31,008	* 3,744	* 17,136	1,648,983	* 171,552
Loans from partners	5,309,414	808,526	123,038	* 110,507	315,994	699,298	254,035
Mortgages, notes, bonds payable in 1 year or more	30,210,084	6,910,852	1,014,508	107,098	1,058,338	3,495,540	1,297,089
Other liabilities	21,407,023	1,401,306	597,352	91,250	234,475	3,514,732	394,368
Partners capital accounts	59,632,373	15,351,290	1,041,605	433,730	989,438	9,835,895	3,272,278

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	83,220	10,443	1,917	2,348	3,173	15,785	3,173
Number of partners	423,481	26,850	4,501	6,021	9,277	38,172	39,574
Partnerships reporting balance sheet data:							
Number of partnerships	53,000	6,695	1,583	1,129	3,085	10,338	3,162
Number of partners	357,348	18,495	3,833	2,752	9,012	27,190	39,240
Total assets	141,092,818	43,096,678	3,739,294	1,410,826	3,994,472	16,690,826	5,680,766
Cash	9,539,321	3,495,445	367,525	247,988	289,506	1,301,061	513,139
Trade notes and accounts receivable	14,207,699	4,552,436	707,961	514,338	917,164	568,259	1,187,947
Less: Allowance for bad debts	360,774	27,399	15,480	* 3,725	16,075	13,903	48,575
Inventories	41,680,059	22,508,313	1,177,883	259,011	1,472,092	2,851,417	1,162,538
U.S. Government obligations	[2]	[2]	0	0	0	0	0
Tax-exempt securities	9,616	0	0	0	0	0	0
Other current assets	6,841,874	1,602,344	213,081	92,731	193,228	980,250	243,516
Loans to partners	328,423	80,276	* 903	* 8,134	* 18,686	* 33,661	* 42,443
Mortgage and real estate loans	* 228,571	* 292	0	0	0	* 16,196	0
Other investments	9,515,698	1,288,233	* 93,960	2,000	70,940	2,295,675	18,788
Depreciable assets	45,819,986	7,178,286	1,592,353	245,246	1,380,570	11,307,793	1,523,259
Less: Accumulated depreciation	23,637,980	3,372,792	922,533	150,197	945,923	5,965,042	840,725
Depletable assets	65,755	0	32	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	6,079,999	1,049,377	* 88,836	* 7,122	109,673	1,716,304	* 4,608
Intangible assets	20,946,801	4,050,799	236,389	125,310	191,583	1,989,775	1,752,197
Less: Accumulated amortization	3,560,555	610,628	37,537	12,707	90,944	608,095	275,360
Other assets	13,388,325	1,301,697	235,922	75,575	403,973	217,477	396,991
Total liabilities and capital	141,092,818	43,096,678	3,739,294	1,410,826	3,994,472	16,690,826	5,680,766
Accounts payable	11,918,020	2,273,475	620,341	386,485	637,862	1,788,233	599,978
Mortgages, notes, bonds payable in less than 1 year	21,438,261	18,536,283	118,640	* 75,230	331,031	330,564	181,496
Other current liabilities	12,671,706	3,558,415	753,157	264,567	486,361	1,676,931	535,128
Nonrecourse loans	1,673,789	334,130	* 31,008	* 3,744	0	* 185,988	* 112,090
Loans from partners	2,492,924	469,530	* 84,739	* 45,314	250,281	344,958	156,385
Mortgages, notes, bonds payable in 1 year or more	23,267,799	4,989,106	762,456	102,112	632,469	2,439,926	825,447
Other liabilities	15,965,556	856,059	260,820	88,093	228,205	1,853,956	337,181
Partners capital accounts	51,664,763	12,079,678	1,108,134	445,281	1,428,263	8,070,270	2,933,061

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
Number of partnerships [1]	6,996	22,018	16,208	1,657	30,438	23,793
Number of partners	17,908	49,149	34,840	3,864	71,130	254,634
Partnerships reporting balance sheet data:						
Number of partnerships	6,152	12,118	7,632	859	13,741	7,589
Number of partners	16,217	29,279	16,890	2,235	37,563	218,555
Total assets	16,129,445	13,442,785	7,185,848	3,591,582	11,023,365	30,959,981
Cash	656,898	867,368	648,936	153,496	817,674	1,516,781
Trade notes and accounts receivable	1,607,095	569,476	305,052	455,092	549,845	3,301,592
Less: Allowance for bad debts	10,927	26,401	* 12,413	* 21,800	2,627	193,014
Inventories	1,294,409	3,067,608	2,313,206	1,231,691	4,769,489	2,529,301
U.S. Government obligations	0	0	0	0	0	0
Tax-exempt securities	0	9,616	0	0	0	0
Other current assets	438,910	661,891	555,560	307,651	665,659	2,192,374
Loans to partners	* 9,573	* 49,238	* 6,224	* 3,050	* 32,262	* 67,430
Mortgage and real estate loans	* 1,705	0	0	0	* 211,604	0
Other investments	1,147,685	* 84,859	* 23,279	* 1,263	525,715	5,256,895
Depreciable assets	11,297,413	2,284,146	2,272,479	1,792,128	3,644,466	7,747,458
Less: Accumulated depreciation	5,354,208	1,126,437	1,292,466	889,780	1,821,397	3,862,501
Depletable assets	0	0	0	0	0	* 80,089
Less: Accumulated depletion	0	0	0	0	0	* 8,944
Land	2,868,571	* 25,502	11,213	161,150	111,850	384,102
Intangible assets	2,100,707	944,579	2,174,471	195,581	706,621	9,740,889
Less: Accumulated amortization	326,570	295,997	153,750	54,950	212,873	1,344,558
Other assets	398,183	6,327,338	334,057	257,010	1,025,076	3,552,087
Total liabilities and capital	16,129,445	13,442,785	7,185,848	3,591,582	11,023,365	30,959,981
Accounts payable	1,875,907	1,243,691	1,272,337	357,841	937,838	2,368,035
Mortgages, notes, bonds payable in less than 1 year	442,739	540,461	272,642	* 39,526	664,417	618,585
Other current liabilities	800,024	1,212,457	616,152	487,549	1,537,324	2,747,211
Nonrecourse loans	742,658	* 25,543	* 35,577	0	* 149,042	* 139,094
Loans from partners	677,678	360,690	* 36,138	* 10,592	1,019,799	893,118
Mortgages, notes, bonds payable in 1 year or more	6,463,788	1,000,804	2,140,761	401,550	1,132,168	5,187,588
Other liabilities	721,966	7,647,068	754,805	340,987	1,641,829	4,066,884
Partners capital accounts	4,404,684	1,412,070	2,057,435	1,953,536	3,940,948	14,939,464

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	3,490	9,119	7,049	1,437	17,900	7,384
Number of partners	8,962	20,010	15,329	3,291	44,132	207,360
Partnerships reporting balance sheet data:						
Number of partnerships	3,314	4,131	3,770	639	11,458	3,697
Number of partners	8,609	10,036	7,974	1,663	31,073	197,471
Total assets	13,920,309	10,383,030	4,476,424	3,263,839	7,668,146	26,768,208
Cash	568,739	455,151	321,817	110,111	687,414	1,181,427
Trade notes and accounts receivable	1,520,690	237,126	58,720	441,215	427,615	3,074,229
Less: Allowance for bad debts	10,902	8,096	* 5,079	* 21,800	* 515	189,225
Inventories	1,003,760	1,976,805	1,601,584	1,111,320	4,336,505	2,218,832
U.S. Government obligations	0	0	0	0	0	0
Tax-exempt securities	0	9,616	0	0	0	0
Other current assets	376,571	574,983	175,229	298,496	482,100	1,609,345
Loans to partners	* 9,212	* 31,975	* 6,224	0	* 29,479	* 67,430
Mortgage and real estate loans	* 479	0	0	0	* 211,604	0
Other investments	1,118,809	* 23,939	* 5,291	* 1,263	64,944	4,531,855
Depreciable assets	9,505,855	1,018,225	1,280,321	1,626,473	2,044,715	7,116,891
Less: Accumulated depreciation	4,593,176	537,859	644,642	813,892	1,314,839	3,536,361
Depletable assets	0	0	0	0	0	65,723
Less: Accumulated depletion	0	0	0	0	0	0
Land	2,499,338	* 16,892	11,213	159,914	41,382	375,340
Intangible assets	1,835,793	574,065	1,521,367	151,798	190,927	8,326,800
Less: Accumulated amortization	251,952	210,442	45,281	48,889	94,635	1,274,084
Other assets	337,092	6,220,650	189,661	247,831	561,451	3,200,007
Total liabilities and capital	13,920,309	10,383,030	4,476,424	3,263,839	7,668,146	26,768,208
Accounts payable	1,609,301	712,571	545,665	301,625	603,901	1,838,583
Mortgages, notes, bonds payable in less than 1 year	300,886	417,090	101,023	* 39,526	489,413	517,078
Other current liabilities	621,773	653,526	503,234	423,660	1,067,374	2,127,578
Nonrecourse loans	664,030	* 25,306	* 35,577	0	* 142,822	* 139,094
Loans from partners	566,913	* 113,586	* 33,516	* 4,839	297,427	* 125,435
Mortgages, notes, bonds payable in 1 year or more	5,522,159	314,218	1,992,271	* 380,338	422,307	4,884,990
Other liabilities	513,429	6,540,737	* 58,099	325,685	890,481	4,012,812
Partners capital accounts	4,121,819	1,605,995	1,207,039	1,788,165	3,754,421	13,122,638

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Number of partnerships [1]	42,871	8,258	517	19,129	5,821	[d]	[d]
Number of partners	3,384,053	18,449	78,505	42,184	19,778	[d]	[d]
Partnerships reporting balance sheet data:							
Number of partnerships	33,710	7,373	517	11,887	5,821	[d]	[d]
Number of partners	3,280,761	16,669	78,505	27,368	19,778	[d]	[d]
Total assets	561,529,932	20,712,934	27,188,819	10,026,907	1,708,742	[d]	[d]
Cash	9,982,340	874,710	780,066	928,953	154,478	[d]	[d]
Trade notes and accounts receivable	64,607,615	10,110,277	936,376	2,854,487	602,996	[d]	[d]
Less: Allowance for bad debts	93,632	7,877	* 9,296	25,205	* 3,079	[d]	[d]
Inventories	5,341,035	253,672	* 104,466	120,649	* 11,486	[d]	[d]
U.S. Government obligations	0	0	0	0	0	[d]	[d]
Tax-exempt securities	0	0	0	0	0	[d]	[d]
Other current assets	13,223,157	703,756	1,733,163	954,616	149,709	[d]	[d]
Loans to partners	938,564	* 323	* 4,876	* 13,684	* 40,342	[d]	[d]
Mortgage and real estate loans	0	0	0	0	0	[d]	[d]
Other investments	85,682,447	75,016	3,011,249	262,122	* 110,848	[d]	[d]
Depreciable assets	362,518,134	12,385,493	17,724,124	9,456,195	902,694	[d]	[d]
Less: Accumulated depreciation	83,313,666	5,912,005	4,286,204	5,304,031	589,900	[d]	[d]
Depletable assets	* 841,296	0	0	* 274	0	[d]	[d]
Less: Accumulated depletion	* 273,771	0	0	0	0	[d]	[d]
Land	1,442,800	* 109,107	* 71,411	73,122	2	[d]	[d]
Intangible assets	46,849,561	384,306	3,155,125	499,888	381,797	[d]	[d]
Less: Accumulated amortization	4,386,352	123,494	445,007	200,149	* 68,189	[d]	[d]
Other assets	58,170,402	1,859,651	4,408,471	392,302	15,556	[d]	[d]
Total liabilities and capital	561,529,932	20,712,934	27,188,819	10,026,907	1,708,742	[d]	[d]
Accounts payable	61,009,126	8,368,572	512,691	1,808,406	180,038	[d]	[d]
Mortgages, notes, bonds payable in less than 1 year	11,792,408	143,014	677,371	876,709	* 102,842	[d]	[d]
Other current liabilities	26,087,450	3,890,895	2,416,943	1,211,349	290,722	[d]	[d]
Nonrecourse loans	10,367,255	* 216,741	0	412,865	* 15,719	[d]	[d]
Loans from partners	2,409,496	* 503,312	* 11,264	209,886	* 14,979	[d]	[d]
Mortgages, notes, bonds payable in 1 year or more	142,972,697	3,039,723	10,597,547	2,443,554	125,707	[d]	[d]
Other liabilities	40,432,632	2,527,153	3,413,455	727,943	* 54,381	[d]	[d]
Partners capital accounts	266,458,867	2,023,525	9,559,548	2,336,196	924,355	[d]	[d]

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	21,327	1,822	209	13,506	2,684	224	* 84
Number of partners	1,692,518	3,774	77,295	29,601	9,925	1,511,400	* 397
Partnerships reporting balance sheet data:							
Number of partnerships	16,440	940	209	9,642	2,684	200	* 84
Number of partners	1,682,394	2,011	77,295	21,538	9,925	1,511,350	* 397
Total assets	289,019,170	14,055,065	17,921,544	5,290,276	989,369	219,788,610	* 375,894
Cash	6,609,989	370,560	637,059	689,822	122,865	3,165,373	* 88,638
Trade notes and accounts receivable	57,103,975	9,974,846	700,474	1,795,772	508,946	34,751,318	* 45,390
Less: Allowance for bad debts	54,253	5,029	* 3,225	12,036	* 1,804	3,698	196
Inventories	2,302,916	* 73,945	* 63,946	76,855	* 9,314	1,523,251	* 16,501
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	8,311,874	590,655	1,639,860	741,517	123,308	4,083,536	* 51,942
Loans to partners	547,392	0	* 4,876	* 9,684	0	* 300,707	0
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	47,980,042	* 383,067	* 1,461,581	62,372	* 12,611	40,803,817	* 52,495
Depreciable assets	163,375,020	3,158,807	14,518,538	5,064,028	395,856	125,369,053	* 346,176
Less: Accumulated depreciation	46,437,728	1,623,867	3,731,364	3,430,953	266,919	31,520,458	* 280,959
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	976,512	* 69,493	* 70,059	39,024	0	579,910	0
Intangible assets	16,426,227	* 189,601	1,259,457	213,603	* 97,460	11,508,150	* 77,168
Less: Accumulated amortization	1,401,178	* 61,169	104,106	61,555	* 24,101	450,173	* 32,379
Other assets	33,278,383	934,157	1,404,388	102,144	* 11,834	29,677,823	* 11,117
Total liabilities and capital	289,019,170	14,055,065	17,921,544	5,290,276	989,369	219,788,610	* 375,894
Accounts payable	50,184,892	8,161,641	389,291	903,945	136,682	29,995,968	* 19,523
Mortgages, notes, bonds payable in less than 1 year	5,342,812	81,083	566,072	395,041	* 56,226	3,903,315	0
Other current liabilities	12,814,770	2,433,477	2,199,678	780,146	160,783	5,624,923	* 155,430
Nonrecourse loans	1,242,523	0	0	* 66,247	0	* 1,058,233	0
Loans from partners	757,808	* 47,657	* 4,260	* 25,500	* 1,471	* 267,700	* 30,540
Mortgages, notes, bonds payable in 1 year or more	70,950,390	1,147,586	4,668,492	915,768	* 48,976	59,290,752	* 10,252
Other liabilities	11,052,071	1,523,028	2,525,765	189,738	* 6,421	5,240,147	* 24,368
Partners capital accounts	136,673,904	660,592	7,567,986	2,013,893	578,811	114,407,573	* 135,782

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Number of partnerships [1]	6,110	* 49	1,465	34,858	6,610	10,024	3,585
Number of partners	67,528	* 276	3,788	145,926	24,021	29,750	13,151
Partnerships reporting balance sheet data:							
Number of partnerships	5,222	* 49	1,355	24,405	4,081	6,125	2,993
Number of partners	65,370	* 276	3,511	117,468	15,013	21,636	10,524
Total assets	29,998,385	* 59,249	20,199,927	743,059,219	25,547,935	34,859,103	146,963,431
Cash	1,530,101	* 9,144	626,484	19,531,378	1,262,830	2,584,681	4,739,672
Trade notes and accounts receivable	3,417,259	* 32,189	6,545,903	66,927,005	3,287,306	4,361,024	19,139,611
Less: Allowance for bad debts	30,447	* 1,991	3,922	2,179,982	430,894	143,573	546,627
Inventories	409,859	* 4,160	202,618	10,209,072	703,165	3,673,321	2,165,567
U.S. Government obligations	0	0	0	* 29,611	0	0	* 9,232
Tax-exempt securities	0	0	0	* 26,319	0	* 22,139	0
Other current assets	1,214,913	* 4,305	291,220	57,156,593	4,112,362	2,472,521	8,942,220
Loans to partners	* 152,803	0	* 363,028	15,911,042	* 47,088	* 15,493	* 609
Mortgage and real estate loans	0	0	0	* 30,096	0	0	* 23,514
Other investments	3,421,234	113	2,152,246	145,899,556	3,546,662	4,340,583	18,342,803
Depreciable assets	14,046,599	* 19,744	11,607,306	224,789,558	4,387,441	7,243,194	36,635,803
Less: Accumulated depreciation	4,507,430	* 15,316	3,792,429	112,380,373	2,706,275	4,460,852	16,708,143
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	129,360	0	278,055	1,773,966	155,991	120,930	764,287
Intangible assets	8,191,006	* 6,153	1,724,078	273,438,823	10,816,799	11,112,643	67,478,373
Less: Accumulated amortization	885,995	* 617	487,811	33,787,976	4,840,604	7,591,136	10,155,410
Other assets	2,909,122	* 1,367	693,151	75,684,531	5,206,062	11,108,134	16,131,920
Total liabilities and capital	29,998,385	* 59,249	20,199,927	743,059,219	25,547,935	34,859,103	146,963,431
Accounts payable	1,912,587	* 14,289	9,204,630	36,625,060	1,031,436	739,391	4,804,739
Mortgages, notes, bonds payable in less than 1 year	732,947	* 977	170,057	8,406,745	223,195	503,331	4,174,054
Other current liabilities	2,161,547	* 27,994	804,424	69,131,266	6,161,770	7,330,414	12,078,234
Nonrecourse loans	* 6,471,261	0	* 81,543	7,703,298	0	* 2,053,963	0
Loans from partners	852,963	0	* 366,862	23,217,750	262,820	152,593	* 217,156
Mortgages, notes, bonds payable in 1 year or more	6,775,834	* 5,250	3,008,795	80,021,821	3,006,577	8,336,672	39,303,917
Other liabilities	3,754,560	* -464	1,025,043	39,712,315	5,146,147	6,773,473	21,746,494
Partners capital accounts	7,336,687	* 11,203	5,538,573	478,240,965	9,715,990	8,969,265	64,638,838

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	1,979	* 49	771	13,958	3,273	4,988	1,651
Number of partners	57,537	* 276	2,314	47,741	12,373	12,872	5,962
Partnerships reporting balance sheet data:							
Number of partnerships	1,867	* 49	766	9,944	1,818	3,622	1,074
Number of partners	57,313	* 276	2,289	34,192	5,513	10,141	3,395
Total assets	13,028,680	* 59,249	17,510,483	637,269,230	18,769,450	22,677,599	117,185,769
Cash	1,025,567	* 9,144	500,960	15,112,158	967,022	1,427,926	4,354,220
Trade notes and accounts receivable	2,864,666	* 32,189	6,430,373	60,567,439	2,395,090	3,040,905	17,601,040
Less: Allowance for bad debts	22,893	* 1,991	3,380	1,842,775	296,959	113,186	495,517
Inventories	333,512	* 4,160	201,431	6,508,815	391,805	1,043,520	* 2,024,930
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	* 24,437	0	* 20,257	0
Other current assets	817,657	* 4,305	259,095	49,605,876	2,567,167	1,686,599	8,122,754
Loans to partners	* 2,932	0	* 229,192	15,565,202	0	* 323	494
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	3,061,062	113	2,142,923	126,330,957	3,283,068	2,059,322	13,830,568
Depreciable assets	5,384,155	* 19,744	9,118,663	188,941,083	2,898,324	6,152,665	22,002,195
Less: Accumulated depreciation	2,183,376	* 15,316	3,384,515	97,200,384	1,865,248	3,890,662	10,794,759
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	* 24,781	0	193,245	1,224,237	98,576	107,483	599,334
Intangible assets	1,449,399	* 6,153	1,625,236	230,447,072	7,043,578	6,639,050	53,632,161
Less: Accumulated amortization	204,195	* 617	462,882	21,705,558	3,304,743	4,063,124	8,252,313
Other assets	475,413	* 1,367	660,140	63,690,670	4,591,769	8,566,520	14,560,661
Total liabilities and capital	13,028,680	* 59,249	17,510,483	637,269,230	18,769,450	22,677,599	117,185,769
Accounts payable	1,554,647	* 14,289	9,008,907	33,763,421	773,000	483,138	4,298,285
Mortgages, notes, bonds payable in less than 1 year	188,004	* 977	152,094	4,388,903	112,511	338,988	* 1,805,225
Other current liabilities	771,244	* 27,994	661,097	53,882,751	3,885,935	4,962,816	7,528,534
Nonrecourse loans	* 36,500	0	* 81,543	* 5,287,797	0	* 460,880	0
Loans from partners	256,552	0	* 124,128	12,161,398	* 106,488	* 39,734	* 11,835
Mortgages, notes, bonds payable in 1 year or more	2,493,395	* 5,250	2,369,920	38,160,142	1,820,775	1,762,075	17,782,500
Other liabilities	996,299	* -464	546,770	32,685,590	4,122,421	4,912,974	19,521,970
Partners capital accounts	6,732,038	* 11,203	4,566,026	456,939,229	7,948,320	9,716,994	66,237,420

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
Number of partnerships [1]	6,609	2,107	5,923	317,478	5	12,315
Number of partners	46,486	8,074	24,443	6,702,857	118	103,342
Partnerships reporting balance sheet data:						
Number of partnerships	4,662	1,437	5,106	255,024	5	9,324
Number of partners	42,174	5,332	22,790	6,288,757	118	73,876
Total assets	502,724,927	17,403,631	15,560,191	13,707,433,563	11,354,384	171,236,575
Cash	7,823,311	1,066,001	2,054,885	653,235,098	2,800,897	8,872,395
Trade notes and accounts receivable	32,057,706	6,237,332	1,844,026	201,522,378	2,832	33,072,243
Less: Allowance for bad debts	946,950	98,658	13,280	1,827,636	0	984,463
Inventories	3,520,408	* 45,882	* 100,728	17,811,017	0	7,679,228
U.S. Government obligations	* 20,379	0	0	175,058,791	75,295	* 442,229
Tax-exempt securities	0	4,180	0	43,009,440	540,833	547
Other current assets	39,333,822	578,572	1,717,095	1,843,462,038	430,221	17,869,758
Loans to partners	15,710,633	* 94,950	* 42,269	25,922,852	812,626	3,441,282
Mortgage and real estate loans	* 6,582	0	0	49,243,631	0	21,392,539
Other investments	118,802,866	489,911	376,731	10,019,340,748	0	33,052,268
Depreciable assets	167,327,325	3,758,663	5,437,131	81,956,665	39,957	5,482,029
Less: Accumulated depreciation	83,811,359	1,429,065	3,264,680	27,683,493	0	2,922,505
Depletable assets	0	0	0	5,872,901	0	0
Less: Accumulated depletion	0	0	0	904,734	0	0
Land	502,744	* 204,953	25,062	16,939,380	0	645,676
Intangible assets	169,685,808	5,320,657	9,024,543	57,811,422	0	2,559,752
Less: Accumulated amortization	6,696,060	412,434	4,092,332	11,866,122	0	544,584
Other assets	39,387,713	1,542,688	2,308,014	558,529,187	6,651,723	41,178,180
Total liabilities and capital	502,724,927	17,403,631	15,560,191	13,707,433,563	11,354,384	171,236,575
Accounts payable	28,596,994	364,639	1,087,861	112,924,421	0	2,095,807
Mortgages, notes, bonds payable in less than 1 year	2,066,977	1,372,602	* 66,586	68,811,059	2,333	7,119,768
Other current liabilities	38,482,614	1,207,933	3,870,300	2,594,029,174	6,466,531	29,496,924
Nonrecourse loans	* 659,993	* 397,893	* 4,591,448	67,362,591	0	4,606,553
Loans from partners	20,448,673	* 262,141	* 1,874,367	39,184,254	789,709	3,858,063
Mortgages, notes, bonds payable in 1 year or more	27,102,224	1,825,158	447,273	214,814,531	2,390,778	36,185,247
Other liabilities	3,680,425	766,294	1,599,482	772,303,645	540,079	20,197,337
Partners capital accounts	381,687,027	11,206,970	2,022,875	9,838,003,887	1,164,955	67,676,877

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Information—continued			Finance and insurance		
	Tele-communications (including paging, cellular, satellite, cable and internet service providers)	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	1,841	780	1,426	218,699	5	5,412
Number of partners	11,034	1,986	3,514	5,435,834	118	78,296
Partnerships reporting balance sheet data:						
Number of partnerships	1,383	774	1,271	172,066	5	4,901
Number of partners	10,014	1,924	3,206	5,107,786	118	53,791
Total assets	460,818,607	9,769,630	8,048,176	11,233,928,209	11,354,384	142,005,067
Cash	6,498,747	647,898	1,216,345	529,642,662	2,800,897	7,506,075
Trade notes and accounts receivable	30,415,784	5,945,617	1,169,002	157,267,368	2,832	30,448,913
Less: Allowance for bad debts	839,681	92,300	5,131	1,329,504	0	963,864
Inventories	2,999,458	* 45,882	* 3,218	7,905,048	0	400,004
U.S. Government obligations	0	0	0	164,837,961	75,295	* 442,229
Tax-exempt securities	0	4,180	0	25,364,519	540,833	547
Other current assets	36,367,248	200,274	661,834	1,237,627,738	430,221	13,693,598
Loans to partners	15,427,167	* 94,950	* 42,269	20,911,150	812,626	* 3,360,673
Mortgage and real estate loans	0	0	0	42,160,406	0	18,631,022
Other investments	106,598,601	265,989	* 293,408	8,535,265,343	0	25,704,058
Depreciable assets	152,723,538	1,198,976	3,965,385	53,313,900	39,957	3,267,939
Less: Accumulated depreciation	77,415,529	675,726	2,558,460	16,618,843	0	1,225,641
Depletable assets	0	0	0	3,246,381	0	0
Less: Accumulated depletion	0	0	0	835,389	0	0
Land	418,843	0	0	10,150,193	0	400,555
Intangible assets	158,937,998	1,829,563	2,364,721	48,308,256	0	2,203,521
Less: Accumulated amortization	5,302,121	239,405	543,852	9,576,862	0	414,264
Other assets	33,988,551	543,732	1,439,437	426,287,882	6,651,723	38,549,703
Total liabilities and capital	460,818,607	9,769,630	8,048,176	11,233,928,209	11,354,384	142,005,067
Accounts payable	27,248,590	307,092	653,316	72,505,713	0	1,770,654
Mortgages, notes, bonds payable in less than 1 year	933,263	1,157,613	* 41,303	53,981,229	2,333	5,465,033
Other current liabilities	34,366,544	-26,119	3,165,042	1,763,115,511	6,466,531	20,441,999
Nonrecourse loans	352,923	0	4,473,993	49,118,756	0	* 2,665,894
Loans from partners	11,883,241	* 7,689	* 112,411	29,917,876	789,709	3,673,461
Mortgages, notes, bonds payable in 1 year or more	16,605,154	* 33,677	* 155,961	157,936,151	2,390,778	32,099,271
Other liabilities	3,507,868	194,836	425,522	606,998,980	540,079	16,804,073
Partners capital accounts	365,921,024	8,094,842	-979,371	8,500,353,993	1,164,955	59,084,683

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships [1]	1,972	243,220	9,930	233,290	13,816	46,150
Number of partners	8,331	5,007,791	424,651	4,583,140	60,624	1,522,651
Partnerships reporting balance sheet data:						
Number of partnerships	1,972	192,895	7,337	185,559	12,520	38,308
Number of partners	8,331	4,691,684	418,419	4,273,265	57,927	1,456,820
Total assets	26,098,581	11,811,809,591	675,668,054	11,136,141,536	19,550,544	1,667,383,888
Cash	1,975,526	581,941,267	69,893,274	512,047,993	4,872,497	52,772,516
Trade notes and accounts receivable	1,912,998	138,713,777	67,385,625	71,328,152	2,326,150	25,494,378
Less: Allowance for bad debts	6,783	668,683	167,813	500,870	79,708	88,000
Inventories	* 10,549	9,881,849	2,663,547	7,218,302	* 44,843	194,548
U.S. Government obligations	0	152,099,510	8,830,758	143,268,752	* 48,127	22,393,630
Tax-exempt securities	0	40,077,154	* 10,391,799	29,685,355	0	2,390,906
Other current assets	6,332,080	1,712,817,003	304,206,729	1,408,610,273	1,705,146	104,307,830
Loans to partners	* 13,259	19,622,901	691,065	18,931,837	* 64,449	1,968,335
Mortgage and real estate loans	* 1,117,576	19,707,338	* 72,495	19,634,843	0	7,026,179
Other investments	2,989,137	8,662,651,127	76,769,490	8,585,881,637	3,063,937	1,317,584,279
Depreciable assets	1,209,457	64,810,783	11,092,905	53,717,878	1,242,485	9,171,954
Less: Accumulated depreciation	437,798	21,287,663	5,860,140	15,427,523	800,490	2,235,037
Depletable assets	0	4,468,118	* 504,706	3,963,412	0	1,404,783
Less: Accumulated depletion	0	671,359	0	671,359	0	233,376
Land	* 7,884	14,039,520	144,107	13,895,413	* 13,904	2,232,395
Intangible assets	8,580,661	35,177,146	12,520,011	22,657,135	4,887,373	6,606,489
Less: Accumulated amortization	1,676,152	8,477,209	1,945,461	6,531,748	881,777	286,400
Other assets	4,070,187	386,907,011	118,474,958	268,432,053	3,043,606	116,678,480
Total liabilities and capital	26,098,581	11,811,809,591	675,668,054	11,136,141,536	19,550,544	1,667,383,888
Accounts payable	358,527	104,413,066	80,884,302	23,528,764	2,292,314	3,764,708
Mortgages, notes, bonds payable in less than 1 year	* 133,755	35,700,031	16,118,425	19,581,606	147,929	25,707,244
Other current liabilities	6,428,303	2,449,147,073	348,448,582	2,100,698,491	4,998,532	97,491,812
Nonrecourse loans	0	60,505,277	* 47,328	60,457,949	257,295	1,993,466
Loans from partners	* 259,627	32,759,850	3,735,088	29,024,762	* 30,090	1,486,914
Mortgages, notes, bonds payable in 1 year or more	3,868,055	145,909,818	11,469,270	134,440,548	1,979,631	24,481,002
Other liabilities	1,276,345	689,370,880	68,946,243	620,424,636	1,921,880	58,997,125
Partners capital accounts	13,773,969	8,294,003,596	146,018,816	8,147,984,780	7,922,873	1,453,461,618

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Finance and insurance—continued					
	Activities related to credit intermediation	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles
		Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(83)	(84)	(85)	(86)	(87)	(88)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	929	167,324	7,116	160,208	9,320	35,710
Number of partners	6,229	3,856,260	43,834	3,812,427	43,316	1,451,615
Partnerships reporting balance sheet data:						
Number of partnerships	929	127,402	4,529	122,873	9,315	29,515
Number of partners	6,229	3,613,972	37,908	3,576,064	43,202	1,390,475
Total assets	23,862,140	9,486,128,929	380,246,122	9,105,882,807	13,549,165	1,557,028,524
Cash	1,768,962	465,360,756	56,539,456	408,821,299	4,051,461	48,154,511
Trade notes and accounts receivable	1,846,268	99,358,065	44,000,601	55,357,464	1,680,918	23,930,373
Less: Allowance for bad debts	6,783	252,908	148,940	103,968	53,995	51,954
Inventories	* 10,549	7,380,546	1,987,404	5,393,142	* 39,366	* 74,584
U.S. Government obligations	0	144,542,674	3,584,639	140,958,035	0	19,777,763
Tax-exempt securities	0	22,432,233	* 559,440	21,872,793	0	2,390,906
Other current assets	5,660,358	1,127,231,837	146,960,975	980,270,862	1,004,615	89,607,109
Loans to partners	* 13,259	14,707,212	623,928	14,083,284	* 49,148	1,968,232
Mortgage and real estate loans	* 1,117,576	16,210,004	* 15,547	16,194,458	0	6,201,803
Other investments	2,808,722	7,263,109,778	64,122,422	7,198,987,356	2,381,736	1,241,261,049
Depreciable assets	378,907	42,722,862	7,337,462	35,385,400	931,085	5,973,150
Less: Accumulated depreciation	225,425	13,225,777	4,007,328	9,218,449	593,804	1,348,196
Depletable assets	0	2,285,559	* 504,706	1,780,853	0	960,822
Less: Accumulated depletion	0	665,508	0	665,508	0	* 169,881
Land	* 7,884	7,800,208	* 66,996	7,733,212	* 13,333	1,928,213
Intangible assets	8,501,562	29,832,452	11,719,317	18,113,135	2,225,975	5,544,747
Less: Accumulated amortization	1,668,093	6,650,795	1,861,949	4,788,845	702,705	141,005
Other assets	3,648,395	263,949,731	48,241,447	215,708,284	2,522,034	110,966,296
Total liabilities and capital	23,862,140	9,486,128,929	380,246,122	9,105,882,807	13,549,165	1,557,028,524
Accounts payable	269,866	65,658,741	46,857,916	18,800,826	1,753,698	3,052,754
Mortgages, notes, bonds payable in less than 1 year	* 69,553	24,106,116	15,744,824	8,361,292	131,018	24,207,176
Other current liabilities	5,858,113	1,646,940,467	193,538,010	1,453,402,457	3,266,574	80,141,827
Nonrecourse loans	0	45,062,823	* 47,328	45,015,495	* 213,804	1,176,235
Loans from partners	* 9,628	24,447,616	3,340,671	21,106,944	* 926	996,536
Mortgages, notes, bonds payable in 1 year or more	3,077,841	100,474,514	1,240,893	99,233,620	667,902	19,225,845
Other liabilities	705,048	531,708,788	9,202,579	522,506,209	1,164,945	56,076,047
Partners capital accounts	13,872,091	7,047,729,865	110,273,902	6,937,455,963	6,350,296	1,372,152,103

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Real estate and rental and leasing						
	Total	Real estate					
		Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Number of partnerships [1]	1,721,957	1,678,148	532,497	662,147	18,196	101,672	363,634
Number of partners	7,612,651	7,241,979	2,375,317	2,716,703	65,379	456,286	1,628,295
Partnerships reporting balance sheet data:							
Number of partnerships	1,348,309	1,319,139	387,903	557,455	14,208	76,156	283,416
Number of partners	6,406,907	6,073,170	1,931,167	2,360,442	57,403	332,245	1,391,913
Total assets	5,242,573,943	5,099,273,513	1,338,358,418	2,425,126,835	47,749,847	180,560,712	1,107,477,701
Cash	218,806,685	212,211,986	57,557,181	98,339,605	2,006,538	7,882,262	46,426,400
Trade notes and accounts receivable	45,195,036	33,637,054	4,383,401	18,012,494	242,339	1,495,324	9,503,496
Less: Allowance for bad debts	1,720,276	1,596,689	438,112	809,445	2,412	13,970	332,751
Inventories	29,065,907	28,210,705	2,305,983	2,128,114	4,726	2,064,060	21,707,823
U.S. Government obligations	477,587	477,587	* 18,949	* 419,213	0	0	* 39,424
Tax-exempt securities	3,867,798	3,867,798	* 960,938	1,949,928	0	* 385,260	* 571,672
Other current assets	215,949,069	208,680,489	45,611,705	82,485,724	734,098	7,243,383	72,605,578
Loans to partners	13,941,932	13,137,931	4,843,821	4,745,481	* 101,321	* 72,632	3,374,677
Mortgage and real estate loans	30,383,947	30,380,858	5,531,026	10,640,583	0	1,841,306	12,367,942
Other investments	1,005,584,498	986,256,739	143,462,113	256,024,751	4,350,813	31,409,051	551,010,011
Depreciable assets	3,380,887,121	3,269,312,219	1,122,146,826	1,846,961,582	40,437,940	50,785,218	208,980,653
Less: Accumulated depreciation	947,685,481	902,191,284	320,144,659	510,529,077	12,194,788	19,413,897	39,908,862
Depletable assets	7,350,000	534,814	* 45,877	* 137,940	0	* 74,858	* 276,139
Less: Accumulated depletion	2,016,561	121,025	* 16,384	* 76,041	0	* 18,728	* 9,871
Land	835,064,270	832,868,665	189,996,231	437,326,823	9,962,987	81,030,935	114,551,690
Intangible assets	145,208,515	133,990,630	30,794,103	82,640,031	1,418,260	3,877,237	15,260,999
Less: Accumulated amortization	54,692,057	53,876,077	11,012,985	35,627,770	813,188	1,490,017	4,932,117
Other assets	316,905,954	303,491,113	62,312,404	130,356,900	1,501,214	13,335,800	95,984,796
Total liabilities and capital	5,242,573,943	5,099,273,513	1,338,358,418	2,425,126,835	47,749,847	180,560,712	1,107,477,701
Accounts payable	40,627,099	36,867,918	7,207,973	17,741,098	177,337	988,640	10,752,870
Mortgages, notes, bonds payable in less than 1 year	88,225,941	84,280,844	18,533,151	41,888,323	1,405,319	2,550,045	19,904,006
Other current liabilities	184,956,500	178,871,239	54,752,545	73,077,007	988,472	2,270,123	47,783,092
Nonrecourse loans	1,050,390,181	1,027,328,692	420,936,566	499,705,990	4,378,902	12,525,077	89,782,158
Loans from partners	79,017,758	66,739,292	14,363,325	33,594,959	* 807,905	2,019,812	15,953,291
Mortgages, notes, bonds payable in 1 year or more	1,592,431,746	1,561,423,851	433,798,242	896,864,520	19,419,640	43,600,275	167,741,173
Other liabilities	398,382,281	391,511,365	98,795,171	162,091,541	2,715,649	11,175,294	116,733,710
Partners capital accounts	1,808,542,436	1,752,250,315	289,971,445	700,163,397	17,856,623	105,431,448	638,827,401

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Real estate and rental and leasing						
	Total	Real estate					
		Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
(89)	(90)	(91)	(92)	(93)	(94)	(95)	
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	944,772	918,629	237,611	449,632	14,936	68,444	148,007
Number of partners	4,129,216	3,848,728	981,694	1,830,258	44,824	313,300	678,652
Partnerships reporting balance sheet data:							
Number of partnerships	779,623	761,084	181,060	395,925	11,164	50,456	122,479
Number of partners	3,631,625	3,371,482	852,196	1,648,593	37,281	221,290	612,123
Total assets	3,064,725,457	2,968,363,071	536,720,945	1,690,111,746	41,977,080	120,205,370	579,347,929
Cash	146,858,899	142,514,975	31,121,649	74,806,890	1,038,785	6,279,297	29,268,353
Trade notes and accounts receivable	30,319,357	22,291,234	2,592,392	12,911,986	225,345	1,289,107	5,272,403
Less: Allowance for bad debts	862,477	792,246	101,260	424,640	1,862	* 5,303	259,183
Inventories	12,972,804	12,403,956	1,097,251	338,364	4,701	* 1,562,498	9,401,141
U.S. Government obligations	471,219	471,219	* 12,581	* 419,213	0	0	* 39,424
Tax-exempt securities	3,755,368	3,755,368	* 848,507	1,949,928	0	* 385,260	* 571,672
Other current assets	121,965,597	116,007,415	20,560,662	53,777,640	629,250	3,812,352	37,227,511
Loans to partners	7,832,920	7,222,536	1,846,218	3,014,668	* 101,321	* 70,315	2,190,015
Mortgage and real estate loans	19,687,515	19,687,515	3,917,729	9,156,493	0	* 1,155,707	5,457,587
Other investments	604,389,468	590,895,662	65,630,044	175,351,335	3,879,707	23,287,015	322,747,561
Depreciable assets	2,030,147,623	1,962,303,439	458,491,561	1,332,965,012	35,717,989	33,606,127	101,522,750
Less: Accumulated depreciation	643,658,821	613,130,374	173,273,783	390,356,499	10,927,747	15,205,138	23,367,207
Depletable assets	6,486,357	211,981	0	* 102,779	0	* 74,858	* 34,344
Less: Accumulated depletion	1,990,122	94,586	0	* 68,448	0	* 18,728	* 7,410
Land	502,809,218	501,135,146	89,655,585	305,667,919	9,324,738	55,378,568	41,108,335
Intangible assets	86,530,616	77,443,152	10,387,179	56,844,787	1,316,773	2,156,840	6,737,573
Less: Accumulated amortization	35,109,625	34,524,768	4,783,940	25,473,447	756,823	1,111,699	2,398,860
Other assets	172,119,543	160,561,449	28,718,569	79,127,764	1,424,903	7,488,295	43,801,919
Total liabilities and capital	3,064,725,457	2,968,363,071	536,720,945	1,690,111,746	41,977,080	120,205,370	579,347,929
Accounts payable	24,185,207	21,698,119	2,519,037	11,761,862	155,342	682,924	6,578,954
Mortgages, notes, bonds payable in less than 1 year	42,729,693	39,946,429	6,010,346	24,788,611	1,388,156	1,480,848	6,278,468
Other current liabilities	89,156,081	84,434,049	22,720,426	43,884,239	482,611	575,615	16,771,158
Nonrecourse loans	566,067,920	550,534,059	171,962,182	322,501,534	3,791,929	7,178,662	45,099,752
Loans from partners	31,412,777	23,616,445	3,271,565	13,228,829	* 628,887	610,089	5,877,074
Mortgages, notes, bonds payable in 1 year or more	933,863,536	915,550,197	188,553,511	612,512,576	16,487,810	24,974,024	73,022,275
Other liabilities	215,755,914	212,835,389	40,754,264	109,135,672	2,706,172	7,041,916	53,197,365
Partners capital accounts	1,161,554,329	1,119,748,384	100,929,614	552,298,423	16,336,172	77,661,292	372,522,883

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships [1]	35,743	8,066	251,843	34,059	27,095	23,577	15,911
Number of partners	150,336	220,336	815,390	178,406	95,264	58,824	53,884
Partnerships reporting balance sheet data:							
Number of partnerships	26,075	3,094	142,033	25,398	17,414	12,382	6,381
Number of partners	130,858	202,879	563,337	154,074	74,894	31,775	29,864
Total assets	118,294,899	25,005,530	239,601,357	40,560,841	27,607,050	11,032,207	2,773,591
Cash	5,455,707	1,138,993	47,577,133	18,637,078	5,516,362	1,648,197	351,237
Trade notes and accounts receivable	9,428,935	2,129,047	34,704,470	3,450,698	6,455,970	2,282,764	380,992
Less: Allowance for bad debts	120,937	* 2,650	1,060,066	44,340	562,834	22,989	* 5,206
Inventories	834,048	* 21,154	2,034,870	* 2,780	* 1,001	74,009	169,981
U.S. Government obligations	0	0	* 273,384	* 196,534	0	0	0
Tax-exempt securities	0	0	* 12,204	* 7,862	0	0	0
Other current assets	6,609,787	658,794	32,183,583	6,030,405	4,752,573	1,642,619	203,709
Loans to partners	804,000	0	6,222,403	131,609	* 10,059	* 4,206	* 430
Mortgage and real estate loans	* 3,089	0	* 155,070	0	0	0	0
Other investments	15,553,273	3,774,486	35,072,406	1,236,642	1,188,393	1,974,798	* 175
Depreciable assets	111,003,026	571,876	69,892,390	24,861,966	9,893,356	4,951,178	794,959
Less: Accumulated depreciation	45,157,065	337,132	41,372,739	17,324,409	6,080,083	3,500,788	369,040
Depletable assets	* 2,673	6,812,512	* 22,936	0	* 22,514	104	0
Less: Accumulated depletion	* 2,553	1,892,983	* 12,523	0	* 12,477	46	0
Land	1,132,070	1,063,535	876,417	79,301	99,040	* 53,739	* 4,465
Intangible assets	3,008,661	8,209,224	42,266,185	1,352,312	3,569,745	1,723,283	1,248,295
Less: Accumulated amortization	482,740	333,240	9,391,065	355,768	868,885	256,256	127,698
Other assets	10,222,924	3,191,916	20,144,300	2,298,171	3,622,316	457,388	121,292
Total liabilities and capital	118,294,899	25,005,530	239,601,357	40,560,841	27,607,050	11,032,207	2,773,591
Accounts payable	3,681,410	77,772	12,475,985	646,365	689,398	872,826	181,875
Mortgages, notes, bonds payable in less than 1 year	3,683,757	* 261,340	6,063,645	1,935,180	860,798	322,748	* 22,239
Other current liabilities	5,712,253	373,008	47,636,174	8,984,229	7,597,528	2,120,819	940,183
Nonrecourse loans	22,857,465	* 204,024	3,018,608	384,970	* 828,808	* 7,357	0
Loans from partners	12,269,785	* 8,681	4,799,428	1,112,824	199,097	99,238	* 10,390
Mortgages, notes, bonds payable in 1 year or more	30,585,616	* 422,279	30,288,109	1,871,205	2,708,617	905,472	* 344,830
Other liabilities	6,448,453	* 422,464	25,342,869	2,674,793	6,162,335	554,783	* 133,568
Partners capital accounts	33,056,160	23,235,962	109,976,538	22,951,275	8,560,470	6,148,964	1,140,507

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	21,993	4,150	147,751	28,457	22,735	19,652	8,845
Number of partners	70,494	209,993	523,092	161,423	85,840	48,230	34,394
Partnerships reporting balance sheet data:							
Number of partnerships	16,880	1,660	97,225	22,291	14,356	9,131	5,073
Number of partners	60,152	199,991	408,561	144,473	68,085	23,913	26,851
Total assets	75,192,206	21,170,180	177,258,996	39,251,986	26,480,560	8,427,545	2,246,296
Cash	3,281,531	1,062,393	42,157,613	18,410,433	5,421,758	1,384,993	312,729
Trade notes and accounts receivable	5,913,215	2,114,909	27,006,074	3,330,427	6,103,084	1,844,921	252,280
Less: Allowance for bad debts	68,829	* 1,402	863,705	28,343	500,525	13,699	* 1,017
Inventories	557,120	* 11,729	1,009,602	* 2,713	* 1,001	60,954	* 87,007
U.S. Government obligations	0	0	* 273,384	* 196,534	0	0	0
Tax-exempt securities	0	0	* 12,204	* 7,862	0	0	0
Other current assets	5,398,802	559,379	25,462,986	5,341,697	4,695,106	1,356,434	189,197
Loans to partners	610,383	0	790,217	131,609	* 7,847	* 1,795	* 430
Mortgage and real estate loans	0	0	* 62,189	0	0	0	0
Other investments	11,667,536	1,826,270	24,738,962	1,233,893	1,079,504	1,294,235	0
Depreciable assets	67,509,589	334,595	51,863,984	24,026,592	9,582,637	3,169,256	589,230
Less: Accumulated depreciation	30,298,627	229,820	34,570,653	16,719,974	5,805,707	2,487,872	307,793
Depletable assets	* 2,673	6,271,703	* 22,936	0	* 22,514	104	0
Less: Accumulated depletion	* 2,553	1,892,983	* 12,523	0	* 12,477	46	0
Land	1,105,333	* 568,739	727,831	74,238	99,040	* 18,301	* 4,465
Intangible assets	1,406,133	7,681,331	30,149,266	1,314,003	3,189,320	1,654,780	* 1,130,428
Less: Accumulated amortization	312,283	272,574	5,849,591	340,816	803,649	239,048	* 118,743
Other assets	8,422,183	3,135,911	14,278,220	2,271,118	3,401,107	382,436	* 108,082
Total liabilities and capital	75,192,206	21,170,180	177,258,996	39,251,986	26,480,560	8,427,545	2,246,296
Accounts payable	2,417,876	69,212	9,044,988	620,334	612,208	589,749	120,018
Mortgages, notes, bonds payable in less than 1 year	2,586,826	* 196,438	4,001,324	1,010,805	821,996	266,970	* 16,052
Other current liabilities	4,386,849	335,184	37,207,737	8,482,936	7,118,585	1,096,115	753,808
Nonrecourse loans	15,450,986	* 82,875	2,203,236	384,970	* 828,808	3,425	0
Loans from partners	7,788,090	* 8,242	1,234,394	657,443	119,543	* 30,164	0
Mortgages, notes, bonds payable in 1 year or more	17,954,422	* 358,917	17,762,450	1,727,673	2,398,784	425,226	* 317,121
Other liabilities	2,498,060	* 422,464	15,588,683	2,318,761	5,902,633	528,863	* 91,369
Partners capital accounts	22,109,098	19,696,847	90,216,184	24,049,065	8,678,004	5,487,033	947,929

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships [1]	28,952	122,248	75,726	11,148	35,374	23,159
Number of partners	84,183	344,829	206,203	38,510	100,116	1,199,885
Partnerships reporting balance sheet data:						
Number of partnerships	15,748	64,710	38,985	7,321	18,403	16,512
Number of partners	54,300	218,430	123,987	30,855	63,588	1,174,020
Total assets	21,940,032	135,687,637	72,776,231	14,488,074	48,423,333	585,795,255
Cash	3,012,619	18,411,639	12,285,864	1,681,083	4,444,693	33,080,904
Trade notes and accounts receivable	3,674,571	18,459,476	7,119,508	2,861,951	8,478,017	21,609,134
Less: Allowance for bad debts	65,919	358,778	252,910	42,601	63,268	63,434
Inventories	204,631	1,582,469	495,787	115,156	971,526	2,865,845
U.S. Government obligations	0	76,850	76,850	0	0	0
Tax-exempt securities	0	4,342	0	4,097	245	* 527,767
Other current assets	2,334,023	17,220,253	8,938,991	2,379,664	5,901,598	39,511,383
Loans to partners	* 40,591	6,035,507	425,228	81,021	5,529,258	3,936,725
Mortgage and real estate loans	* 199	* 154,871	* 154,717	0	* 154	* 572,304
Other investments	3,622,656	27,049,743	17,156,548	366,550	9,526,645	331,573,715
Depreciable assets	3,553,490	25,837,441	16,817,426	3,969,378	5,050,637	54,502,629
Less: Accumulated depreciation	1,858,496	12,239,923	6,651,015	2,458,066	3,130,842	7,966,143
Depletable assets	0	* 318	* 318	0	0	* 66,812
Less: Accumulated depletion	0	0	0	0	0	* 33,724
Land	* 20,123	619,750	425,165	* 49,292	145,293	2,940,978
Intangible assets	7,332,597	27,039,953	10,445,506	3,522,169	13,072,277	19,564,281
Less: Accumulated amortization	1,283,561	6,498,898	1,789,482	713,728	3,995,689	2,802,307
Other assets	1,352,507	12,292,625	7,127,728	2,672,108	2,492,788	85,908,386
Total liabilities and capital	21,940,032	135,687,637	72,776,231	14,488,074	48,423,333	585,795,255
Accounts payable	1,495,872	8,589,650	3,739,344	1,886,947	2,963,360	6,225,084
Mortgages, notes, bonds payable in less than 1 year	524,549	2,398,132	1,250,746	355,113	792,273	5,332,933
Other current liabilities	3,449,460	24,543,955	14,241,142	2,266,033	8,036,780	31,300,239
Nonrecourse loans	454,259	1,343,216	1,102,369	* 67,317	* 173,530	8,817,388
Loans from partners	286,736	3,091,144	697,885	452,469	1,940,790	7,358,499
Mortgages, notes, bonds payable in 1 year or more	3,828,648	20,629,337	12,200,361	4,138,638	4,290,337	49,476,511
Other liabilities	1,944,796	13,872,594	8,384,739	1,485,759	4,002,096	94,079,688
Partners capital accounts	9,955,712	61,219,610	31,159,644	3,835,798	26,224,168	383,204,913

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	11,994	56,068	32,850	8,564	14,654	14,719
Number of partners	32,397	160,808	102,163	22,540	36,105	857,195
Partnerships reporting balance sheet data:						
Number of partnerships	8,453	37,921	22,737	5,079	10,105	12,475
Number of partners	24,896	120,344	77,805	15,567	26,972	850,650
Total assets	15,578,287	85,274,322	53,849,679	8,598,099	22,826,544	340,464,726
Cash	2,350,966	14,276,734	10,175,223	1,284,667	2,816,844	26,743,832
Trade notes and accounts receivable	2,574,385	12,900,978	5,886,703	1,936,991	5,077,283	8,277,600
Less: Allowance for bad debts	37,397	282,724	197,700	35,775	49,249	24,180
Inventories	125,225	732,703	425,597	88,398	218,707	859,834
U.S. Government obligations	0	76,850	76,850	0	0	0
Tax-exempt securities	0	4,342	0	4,097	245	* 8,668
Other current assets	1,620,510	12,260,041	7,811,287	1,484,089	2,964,665	25,233,172
Loans to partners	* 34,439	614,097	396,148	69,034	* 148,915	1,699,031
Mortgage and real estate loans	* 199	* 61,991	* 61,836	0	* 154	* 481,847
Other investments	2,893,822	18,237,508	14,736,084	235,720	3,265,703	213,223,130
Depreciable assets	1,749,928	12,746,340	7,188,679	2,204,524	3,353,138	6,268,483
Less: Accumulated depreciation	1,258,442	7,990,866	4,135,385	1,685,572	2,169,909	2,356,832
Depletable assets	0	* 318	* 318	0	0	* 50,540
Less: Accumulated depletion	0	0	0	0	0	* 30,766
Land	* 1,264	530,523	356,311	* 43,290	* 130,922	1,771,339
Intangible assets	5,816,584	17,044,150	7,841,850	2,443,038	6,759,262	5,729,187
Less: Accumulated amortization	1,127,034	3,220,302	1,153,850	521,725	1,544,726	1,973,265
Other assets	833,839	7,281,638	4,379,726	1,047,322	1,854,589	54,503,108
Total liabilities and capital	15,578,287	85,274,322	53,849,679	8,598,099	22,826,544	340,464,726
Accounts payable	1,022,525	6,080,155	2,733,479	1,177,951	2,168,725	1,028,633
Mortgages, notes, bonds payable in less than 1 year	410,638	1,474,864	706,198	295,114	473,552	3,692,823
Other current liabilities	2,292,281	17,464,012	12,343,764	1,721,429	3,398,818	15,601,201
Nonrecourse loans	* 142,559	843,476	773,465	* 67,317	* 2,694	3,396,206
Loans from partners	75,907	351,337	184,817	* 47,201	* 119,320	3,701,652
Mortgages, notes, bonds payable in 1 year or more	2,878,115	10,015,531	5,098,798	2,528,225	2,388,508	6,703,255
Other liabilities	1,164,178	5,582,879	3,347,230	713,930	1,521,718	54,474,394
Partners capital accounts	7,592,086	43,462,069	28,661,927	2,046,932	12,753,210	251,866,561

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Number of partnerships [1]	67,144	62,217	4,926	22,867	84,903	32,373	13,429
Number of partners	159,907	145,367	14,540	53,730	402,363	150,726	32,473
Partnerships reporting balance sheet data:							
Number of partnerships	43,192	38,272	4,919	10,327	68,554	27,892	9,696
Number of partners	110,869	96,396	14,473	25,574	350,000	138,538	24,437
Total assets	78,845,495	65,099,453	13,746,042	5,291,513	146,155,243	14,626,237	3,157,120
Cash	6,029,192	5,230,050	799,142	579,721	14,199,957	3,599,494	828,237
Trade notes and accounts receivable	16,485,355	15,415,923	1,069,431	465,741	29,459,739	2,947,968	449,429
Less: Allowance for bad debts	168,008	145,915	22,092	42,280	9,412,762	549,947	106,743
Inventories	687,060	541,124	145,936	20,711	768,204	99,660	47,805
U.S. Government obligations	0	0	0	0	500	500	0
Tax-exempt securities	* 325	0	* 325	0	* 2,517	* 855	0
Other current assets	10,109,320	9,114,836	994,484	183,782	9,761,593	1,546,274	246,102
Loans to partners	602,110	601,316	* 795	* 6,910	349,419	95,000	0
Mortgage and real estate loans	* 273,489	* 273,489	0	0	0	0	0
Other investments	8,097,662	7,302,086	795,577	821,225	7,069,751	594,644	* 503,599
Depreciable assets	23,945,272	13,344,800	10,600,472	2,301,034	94,453,763	10,580,772	978,422
Less: Accumulated depreciation	13,199,350	8,644,392	4,554,958	679,103	43,431,756	7,579,837	695,448
Depletable assets	* 148,637	0	* 148,637	* 53	* 1,142	0	0
Less: Accumulated depletion	* 66,566	0	* 66,566	* 53	* 76	0	0
Land	490,765	376,732	114,032	* 178,318	5,071,045	110,349	* 28,457
Intangible assets	17,577,168	16,258,385	1,318,783	1,432,434	24,375,255	3,082,590	529,345
Less: Accumulated amortization	5,226,056	5,019,991	206,065	408,781	3,110,835	777,694	177,636
Other assets	13,059,121	10,451,010	2,608,111	431,800	16,597,787	875,611	525,552
Total liabilities and capital	78,845,495	65,099,453	13,746,042	5,291,513	146,155,243	14,626,237	3,157,120
Accounts payable	3,227,677	2,713,423	514,254	185,748	7,348,112	644,159	85,351
Mortgages, notes, bonds payable in less than 1 year	2,018,408	1,843,822	174,586	120,142	3,440,344	594,192	93,045
Other current liabilities	11,984,056	10,769,004	1,215,052	1,284,505	17,445,891	3,954,805	295,840
Nonrecourse loans	283,420	239,980	* 43,440	0	5,870,499	* 90,326	* 149,881
Loans from partners	1,239,332	1,155,021	* 84,312	176,292	1,172,823	247,338	* 96,326
Mortgages, notes, bonds payable in 1 year or more	11,637,997	7,354,103	4,283,895	1,014,030	40,583,098	3,143,046	744,098
Other liabilities	17,615,871	17,462,419	153,452	912,893	20,687,671	4,968,913	* 217,511
Partners capital accounts	30,838,733	23,561,681	7,277,052	1,597,903	49,606,806	983,457	1,475,068

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	43,111	40,662	2,449	12,244	58,471	25,464	10,399
Number of partners	101,482	95,532	5,950	29,762	264,048	113,468	22,320
Partnerships reporting balance sheet data:							
Number of partnerships	28,103	25,659	2,444	5,651	48,805	21,876	7,651
Number of partners	70,683	64,780	5,903	14,210	231,963	103,887	16,822
Total assets	57,279,146	51,501,454	5,777,693	2,104,471	106,885,283	12,116,634	2,968,680
Cash	5,246,317	4,641,081	605,236	359,508	11,972,407	3,198,275	805,827
Trade notes and accounts receivable	14,720,390	14,056,722	663,668	289,036	22,981,708	2,223,056	387,116
Less: Allowance for bad debts	110,145	100,137	10,008	* 35,535	7,443,248	381,345	104,995
Inventories	436,265	397,050	39,215	* 12,826	578,177	75,460	47,382
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	* 325	0	* 325	0	* 2,517	* 855	0
Other current assets	6,954,374	6,342,341	612,032	122,790	6,692,015	1,020,887	236,842
Loans to partners	597,082	596,287	* 795	92	199,815	85,492	0
Mortgage and real estate loans	* 273,489	* 273,489	0	0	0	0	0
Other investments	5,683,821	5,625,117	* 58,703	* 493,134	5,577,135	503,074	* 503,599
Depreciable assets	15,288,390	10,574,449	4,713,941	745,565	69,111,478	9,532,913	839,948
Less: Accumulated depreciation	9,918,352	7,112,900	2,805,452	414,946	35,760,743	6,988,862	621,981
Depletable assets	0	0	0	0	* 1,142	0	0
Less: Accumulated depletion	0	0	0	0	* 76	0	0
Land	237,660	190,251	47,409	* 42,468	2,781,117	100,760	* 28,457
Intangible assets	11,392,910	10,840,967	551,943	* 533,150	18,586,280	2,729,581	524,174
Less: Accumulated amortization	3,002,371	2,918,361	84,010	* 244,208	2,435,584	695,648	175,912
Other assets	9,478,993	8,095,097	1,383,896	200,590	14,041,143	712,136	498,223
Total liabilities and capital	57,279,146	51,501,454	5,777,693	2,104,471	106,885,283	12,116,634	2,968,680
Accounts payable	2,471,033	2,185,771	285,262	57,480	4,706,277	402,200	66,318
Mortgages, notes, bonds payable in less than 1 year	1,349,043	1,210,973	138,071	* 63,114	2,527,837	521,558	91,728
Other current liabilities	9,234,744	8,769,312	465,431	365,546	11,744,497	2,953,569	252,512
Nonrecourse loans	194,617	151,177	* 43,440	0	4,265,576	* 87,564	135,944
Loans from partners	442,034	437,313	* 4,722	* 104,190	924,141	206,525	* 55,664
Mortgages, notes, bonds payable in 1 year or more	6,003,775	4,747,220	1,256,555	* 181,357	22,388,315	2,585,422	738,324
Other liabilities	12,029,264	12,137,266	-108,002	* 422,367	11,055,153	4,584,864	* 216,230
Partners capital accounts	25,554,636	21,862,422	3,692,214	910,418	49,273,486	774,932	1,411,960

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships [1]	7,503	5,125	3,356	804	905	12,065	9,343
Number of partners	65,431	27,834	12,659	15,310	12,760	63,138	22,032
Partnerships reporting balance sheet data:							
Number of partnerships	7,399	3,914	2,684	801	714	9,145	6,310
Number of partners	64,693	23,023	10,656	15,278	11,556	46,341	15,478
Total assets	24,017,004	7,194,600	2,319,251	1,285,150	39,984,183	51,008,212	2,563,486
Cash	3,314,673	932,780	300,571	85,706	1,855,465	3,124,187	158,845
Trade notes and accounts receivable	5,311,712	1,392,160	600,977	555,400	11,778,939	6,277,321	145,832
Less: Allowance for bad debts	1,494,329	392,795	85,441	* 335,544	5,847,132	599,800	* 1,031
Inventories	260,828	86,063	* 8,742	* 15,541	198,030	50,874	* 662
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	* 1,662
Other current assets	992,245	523,048	179,087	85,881	2,743,041	3,364,519	81,397
Loans to partners	* 33,319	* 5,739	* 14,142	* 3,101	* 33,002	160,226	* 4,891
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	1,946,845	960,728	* 36,264	* 32,313	1,133,953	1,723,929	* 137,476
Depreciable assets	12,862,987	6,983,725	859,654	301,298	24,731,291	35,486,979	1,668,635
Less: Accumulated depreciation	7,347,137	5,349,091	481,031	135,622	11,238,161	10,080,716	524,713
Depletable assets	0	0	0	0	0	0	* 1,142
Less: Accumulated depletion	0	0	0	0	0	0	* 76
Land	177,914	* 24,207	* 50,380	* 431	1,184,266	3,304,675	* 190,367
Intangible assets	6,895,591	2,165,997	615,139	* 230,291	5,064,432	5,286,321	505,549
Less: Accumulated amortization	441,311	404,607	52,335	* 13,390	312,537	812,982	118,344
Other assets	1,503,668	266,645	273,103	459,745	8,659,595	3,722,677	311,192
Total liabilities and capital	24,017,004	7,194,600	2,319,251	1,285,150	39,984,183	51,008,212	2,563,486
Accounts payable	1,448,488	268,198	126,812	79,538	1,867,639	2,810,487	17,441
Mortgages, notes, bonds payable in less than 1 year	693,285	262,611	89,005	* 6,733	599,621	1,059,034	* 42,819
Other current liabilities	2,225,132	703,707	398,083	67,509	3,067,033	6,435,625	298,158
Nonrecourse loans	* 142,296	* 108,684	* 25,603	0	* 176,641	5,177,067	0
Loans from partners	368,328	* 17,150	* 11,296	* 462	* 172,609	238,282	* 21,031
Mortgages, notes, bonds payable in 1 year or more	4,102,705	1,499,282	518,168	* 259,735	3,908,491	25,180,941	1,226,632
Other liabilities	2,934,563	117,231	463,647	* 44,381	3,203,436	8,510,629	227,361
Partners capital accounts	12,102,208	4,217,739	686,636	826,793	26,988,712	1,596,148	730,044

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	5,880	2,838	1,809	113	588	6,042	5,337
Number of partners	45,671	16,124	8,161	1,398	10,417	34,352	12,137
Partnerships reporting balance sheet data:							
Number of partnerships	5,776	2,714	1,795	110	566	4,940	3,377
Number of partners	44,933	15,878	8,134	1,365	9,926	22,874	8,144
Total assets	19,900,723	4,719,371	1,482,630	996,360	34,745,435	28,785,833	1,169,618
Cash	2,824,849	784,736	265,676	* 62,637	1,728,298	2,198,010	104,099
Trade notes and accounts receivable	4,729,577	915,829	433,690	* 500,126	9,698,963	4,018,345	* 75,006
Less: Allowance for bad debts	1,243,880	260,718	66,865	* 317,713	4,705,169	361,953	* 611
Inventories	187,018	29,747	* 8,742	* 14,458	171,514	43,193	* 662
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	* 1,662
Other current assets	697,087	256,915	156,438	* 13,817	2,149,346	2,111,456	49,227
Loans to partners	* 33,319	* 5,739	* 14,142	* 3,101	* 33,002	* 20,129	* 4,891
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	1,770,881	845,726	* -36,843	* 29,039	990,989	932,441	* 38,230
Depreciable assets	10,537,019	5,576,811	381,582	* 264,278	21,128,239	19,978,174	872,516
Less: Accumulated depreciation	6,461,234	4,404,931	238,222	* 121,522	9,911,094	6,645,849	367,047
Depletable assets	0	0	0	0	0	0	* 1,142
Less: Accumulated depletion	0	0	0	0	0	0	* 76
Land	132,546	* 24,207	* 11,421	0	909,638	1,453,811	* 120,278
Intangible assets	5,855,967	984,344	329,604	* 81,487	4,720,868	3,149,822	210,434
Less: Accumulated amortization	415,717	242,287	42,520	* 2,727	296,931	478,138	85,705
Other assets	1,253,291	203,253	265,786	* 469,379	8,127,773	2,366,392	144,911
Total liabilities and capital	19,900,723	4,719,371	1,482,630	996,360	34,745,435	28,785,833	1,169,618
Accounts payable	947,316	155,967	73,374	* 53,839	1,428,827	1,571,303	* 7,133
Mortgages, notes, bonds payable in less than 1 year	548,220	156,532	* 48,497	* 6,534	510,384	617,394	* 26,991
Other current liabilities	1,855,554	500,685	257,724	* 35,089	2,381,744	3,401,655	105,966
Nonrecourse loans	* 55,443	* 2,380	* 28	0	* 174,710	3,809,507	0
Loans from partners	314,102	* 11,288	* 6,223	* 462	* 172,609	144,145	* 13,124
Mortgages, notes, bonds payable in 1 year or more	2,058,663	891,911	* 138,908	* 48,525	2,917,512	12,471,224	537,828
Other liabilities	424,138	260,701	* 379,507	* 34,416	1,019,218	3,972,059	* 164,019
Partners capital accounts	13,697,287	2,739,908	578,370	* 817,495	26,140,432	2,798,546	314,556

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships [1]	55,760	37,282	* 227	18,251	124,370	35,500	88,871
Number of partners	462,932	320,366	* 670	141,896	474,672	163,983	310,688
Partnerships reporting balance sheet data:							
Number of partnerships	37,203	22,694	* 227	14,283	91,246	27,201	64,045
Number of partners	390,365	257,491	* 670	132,204	374,240	124,253	249,988
Total assets	119,221,100	61,053,339	* 139,699	58,028,062	240,170,801	189,298,916	50,871,885
Cash	10,051,516	6,139,100	* 11,126	3,901,290	15,137,264	10,152,002	4,985,261
Trade notes and accounts receivable	4,550,747	3,375,165	* 17,515	1,158,067	5,324,254	3,283,200	2,041,054
Less: Allowance for bad debts	120,792	51,139	0	69,653	160,089	150,491	9,598
Inventories	1,096,830	269,355	* 2,888	824,587	2,237,074	778,725	1,458,349
U.S. Government obligations	0	0	0	0	* 52,618	49,995	* 2,623
Tax-exempt securities	0	0	0	0	* 35,529	* 35,529	0
Other current assets	6,603,260	4,197,765	* 31,548	2,373,947	10,306,813	5,826,555	4,480,259
Loans to partners	38,780	* 29,209	0	* 9,571	1,287,621	956,686	330,935
Mortgage and real estate loans	* 4,860	2	0	* 4,858	* 49,502	* 48,447	* 1,055
Other investments	19,984,765	10,220,220	0	9,764,545	7,867,895	5,731,721	2,136,175
Depreciable assets	62,077,390	20,241,739	* 63,728	41,771,923	224,173,236	177,951,030	46,222,206
Less: Accumulated depreciation	25,409,612	7,509,948	* 31,513	17,868,150	84,091,296	59,056,863	25,034,434
Depletable assets	* 933	0	0	* 933	* 252,079	* 233,333	* 18,746
Less: Accumulated depletion	0	0	0	0	* 33,707	* 14,981	* 18,726
Land	6,846,239	1,385,284	0	5,460,956	30,432,605	28,679,110	1,753,496
Intangible assets	26,288,544	19,761,523	* 8,346	6,518,675	20,859,460	7,853,395	13,006,065
Less: Accumulated amortization	7,350,192	6,182,511	* 4,977	1,162,704	5,591,019	2,172,912	3,418,107
Other assets	14,557,831	9,177,575	* 41,039	5,339,218	12,030,962	9,114,436	2,916,526
Total liabilities and capital	119,221,100	61,053,339	* 139,699	58,028,062	240,170,801	189,298,916	50,871,885
Accounts payable	3,165,662	2,206,893	* 19,659	939,110	7,734,925	3,697,694	4,037,231
Mortgages, notes, bonds payable in less than 1 year	4,067,536	2,078,907	* 417	1,988,212	6,330,703	4,445,088	1,885,614
Other current liabilities	18,379,953	11,657,194	* 5,924	6,716,834	20,774,395	12,149,247	8,625,148
Nonrecourse loans	4,304,867	2,361,682	0	1,943,185	24,619,988	23,591,572	1,028,417
Loans from partners	2,494,479	903,619	0	1,590,860	7,732,657	5,704,826	2,027,831
Mortgages, notes, bonds payable in 1 year or more	34,309,792	15,796,755	* 65,918	18,447,119	107,202,710	91,230,454	15,972,256
Other liabilities	18,269,841	10,960,307	* 15,886	7,293,649	24,625,039	19,270,128	5,354,911
Partners capital accounts	34,228,970	15,087,982	* 31,896	19,109,092	41,150,383	29,209,906	11,940,477

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	21,131	13,858	* 10	7,262	63,832	20,451	43,380
Number of partners	247,763	218,866	* 21	28,876	241,909	100,361	141,548
Partnerships reporting balance sheet data:							
Number of partnerships	15,425	10,151	* 10	5,264	50,605	14,921	35,684
Number of partners	230,978	206,478	* 21	24,479	191,998	68,750	123,248
Total assets	68,177,826	33,650,073	* 61,799	34,465,954	124,318,786	94,675,361	29,643,425
Cash	7,190,664	4,293,314	* 10,764	2,886,586	9,821,789	6,147,419	3,674,370
Trade notes and accounts receivable	2,519,257	1,803,048	* 1,938	714,271	3,741,567	1,976,309	1,765,258
Less: Allowance for bad debts	85,630	33,683	0	51,948	28,109	23,021	5,088
Inventories	571,556	234,919	* 2,888	333,749	1,299,762	358,878	940,884
U.S. Government obligations	0	0	0	0	* 2,465	0	* 2,465
Tax-exempt securities	0	0	0	0	* 35,146	* 35,146	0
Other current assets	3,909,305	2,551,209	* 31,213	1,326,883	6,160,895	3,475,509	2,685,385
Loans to partners	* 26,447	* 18,521	0	* 7,926	1,025,543	844,303	181,241
Mortgage and real estate loans	* 4,030	2	0	* 4,028	* 9,186	* 8,132	* 1,055
Other investments	15,435,133	7,870,679	0	7,564,455	3,857,673	2,992,512	865,161
Depreciable assets	34,810,083	11,244,778	* 42,761	23,522,544	121,947,450	94,404,240	27,543,210
Less: Accumulated depreciation	15,740,149	5,001,517	* 27,766	10,710,866	53,138,717	36,534,555	16,604,162
Depletable assets	0	0	0	0	* 18,746	0	* 18,746
Less: Accumulated depletion	0	0	0	0	* 18,726	0	* 18,726
Land	2,457,717	923,227	0	1,534,490	13,352,301	12,372,947	979,354
Intangible assets	11,970,526	7,653,672	0	4,316,855	12,197,436	4,098,774	8,098,662
Less: Accumulated amortization	3,399,195	2,747,005	0	652,190	3,747,216	1,237,844	2,509,372
Other assets	8,508,081	4,838,910	0	3,669,171	7,781,595	5,756,613	2,024,982
Total liabilities and capital	68,177,826	33,650,073	* 61,799	34,465,954	124,318,786	94,675,361	29,643,425
Accounts payable	1,513,477	1,033,459	* 8,033	471,985	3,792,845	1,560,517	2,232,328
Mortgages, notes, bonds payable in less than 1 year	913,964	632,509	* 417	281,038	2,637,851	1,639,816	998,036
Other current liabilities	9,348,820	5,774,953	* 187	3,573,680	9,714,974	4,695,026	5,019,948
Nonrecourse loans	2,088,164	* 1,046,581	0	* 1,041,583	14,686,692	14,259,624	427,068
Loans from partners	686,679	* 457,497	0	229,182	2,153,543	1,620,499	533,044
Mortgages, notes, bonds payable in 1 year or more	15,980,868	8,080,810	0	7,900,057	56,663,632	48,429,186	8,234,446
Other liabilities	8,530,528	4,559,020	* 15,886	3,955,622	5,330,479	3,471,547	1,858,931
Partners capital accounts	29,115,326	12,065,244	* 37,276	17,012,807	29,338,771	18,999,146	10,339,625

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships [1]	81,849	43,517	31,042	12,475	38,256	* 76	0
Number of partners	266,286	98,976	72,157	26,819	166,970	* 340	0
Partnerships reporting balance sheet data:							
Number of partnerships	54,456	26,652	24,396	2,256	27,728	* 76	0
Number of partners	206,675	61,472	55,949	5,523	144,864	* 340	0
Total assets	22,146,664	9,304,439	6,071,483	3,232,956	11,547,878	* 1,294,346	0
Cash	1,712,863	834,746	478,291	356,455	873,641	* 4,476	0
Trade notes and accounts receivable	1,495,154	889,737	198,180	691,557	599,753	* 5,663	0
Less: Allowance for bad debts	48,300	10,635	2,254	* 8,381	* 37,664	0	0
Inventories	1,027,679	720,354	320,270	400,084	307,326	0	0
U.S. Government obligations	* 99,677	0	0	0	* 99,677	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,609,372	726,205	458,615	267,590	882,876	* 291	0
Loans to partners	* 101,338	* 68,196	* 55,315	* 12,881	* 33,142	0	0
Mortgage and real estate loans	* 26,386	* 5,470	* 5,470	0	* 20,915	0	0
Other investments	612,654	140,190	* 64,134	* 76,056	-770,374	* 1,242,838	0
Depreciable assets	14,291,713	7,409,223	5,880,785	1,528,438	6,847,586	* 34,905	0
Less: Accumulated depreciation	7,235,372	3,931,412	3,250,866	680,545	3,300,308	* 3,652	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,668,425	773,710	765,621	* 8,088	884,890	* 9,826	0
Intangible assets	4,690,840	1,900,840	1,556,655	344,184	2,790,000	0	0
Less: Accumulated amortization	1,249,346	730,074	666,167	63,907	519,272	0	0
Other assets	3,343,580	507,890	207,433	300,457	2,835,690	0	0
Total liabilities and capital	22,146,664	9,304,439	6,071,483	3,232,956	11,547,878	* 1,294,346	0
Accounts payable	1,057,334	791,181	357,357	433,823	262,294	* 3,860	0
Mortgages, notes, bonds payable in less than 1 year	467,350	231,515	152,330	79,185	235,835	0	0
Other current liabilities	1,783,882	775,314	245,453	529,861	1,008,568	0	0
Nonrecourse loans	* 484,534	* 3,418	* 2,804	* 614	* 481,116	0	0
Loans from partners	1,872,323	1,660,855	1,591,165	* 69,689	211,468	0	0
Mortgages, notes, bonds payable in 1 year or more	8,384,369	4,450,889	3,552,272	898,617	3,933,479	0	0
Other liabilities	2,602,436	844,125	389,762	454,363	1,758,311	0	0
Partners capital accounts	5,494,436	547,143	-219,662	766,804	3,656,807	* 1,290,487	0

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2013—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	54,026	30,411	21,318	9,093	23,539	* 76	0
Number of partners	203,513	68,127	48,408	19,719	135,046	* 340	0
Partnerships reporting balance sheet data:							
Number of partnerships	37,937	20,182	18,033	2,148	17,680	* 76	0
Number of partners	169,683	46,811	41,839	4,972	122,532	* 340	0
Total assets	12,770,803	4,948,154	3,588,448	1,359,706	6,528,302	* 1,294,346	0
Cash	1,290,432	697,597	398,165	299,431	588,359	* 4,476	0
Trade notes and accounts receivable	885,648	497,350	149,207	348,143	382,635	* 5,663	0
Less: Allowance for bad debts	36,166	3,406	* 1,810	* 1,596	* 32,760	0	0
Inventories	558,091	379,146	165,209	213,937	178,945	0	0
U.S. Government obligations	* 99,677	0	0	0	* 99,677	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	844,599	188,490	110,673	77,817	655,818	* 291	0
Loans to partners	* 53,330	* 22,369	* 9,488	* 12,881	* 30,961	0	0
Mortgage and real estate loans	* 5,470	* 5,470	* 5,470	0	0	0	0
Other investments	512,579	43,252	* 14,980	* 28,272	-773,511	* 1,242,838	0
Depreciable assets	7,699,631	4,188,965	3,520,879	668,086	3,475,761	* 34,905	0
Less: Accumulated depreciation	4,281,699	2,427,947	2,020,132	407,815	1,850,101	* 3,652	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,122,860	580,912	575,529	* 5,383	532,122	* 9,826	0
Intangible assets	1,614,277	922,627	827,985	94,642	691,650	0	0
Less: Accumulated amortization	420,634	274,682	237,812	36,870	145,952	0	0
Other assets	2,822,708	128,010	70,616	57,395	2,694,697	0	0
Total liabilities and capital	12,770,803	4,948,154	3,588,448	1,359,706	6,528,302	* 1,294,346	0
Accounts payable	492,810	341,878	162,099	179,779	147,072	* 3,860	0
Mortgages, notes, bonds payable in less than 1 year	292,855	180,136	115,957	64,180	112,718	0	0
Other current liabilities	839,007	333,241	186,313	146,928	505,766	0	0
Nonrecourse loans	* 246,900	* 3,418	* 2,804	* 614	* 243,482	0	0
Loans from partners	187,640	* 63,927	* 27,060	* 36,867	123,714	0	0
Mortgages, notes, bonds payable in 1 year or more	3,588,112	2,105,995	1,896,161	209,834	1,482,116	0	0
Other liabilities	1,123,118	117,380	55,862	* 61,518	1,005,738	0	0
Partners capital accounts	6,000,360	1,802,179	1,142,192	659,987	2,907,695	* 1,290,487	0

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] The difference between "number of partnerships" and "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small—total assets less than \$500,000 and total receipts less than \$250,000—balance sheet data for partnerships are slightly understated.

[2] Between -\$500 and +\$500.

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2013

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	1,533,228	20,590	2,322	173	13,150	565	2,151	5,244
Number of partners	7,991,069	77,188	11,053	1,056	92,070	14,129	73,628	13,785
Gross rents from real estate	508,741,990	789,998	284,591	* 431	641,032	70,770	264,003	508,007
Real estate rental expenses, total	466,902,029	587,980	180,063	* 763	687,708	42,106	192,841	295,303
Advertising	2,501,903	* 180	* 92	0	* 1,030	[2]	* 7	* 52
Auto and travel	961,927	* 138	* 450	0	* 518	3	25	* 16
Cleaning and maintenance	17,492,920	8,452	* 674	* 12	16,672	919	538	3,108
Commissions	1,803,813	* 1,189	* 647	0	3,127	0	44	* 1,330
Insurance	12,125,801	14,065	3,815	* 17	17,577	1,173	1,875	6,173
Legal and other professional fees	27,081,502	21,220	5,424	3	21,035	396	2,111	4,847
Interest expense	116,383,566	86,537	26,323	* 280	253,351	4,117	50,171	94,766
Repairs	23,117,142	48,369	8,327	[2]	40,326	1,831	7,194	11,724
Taxes	50,561,745	61,106	6,311	* 156	46,074	7,192	15,051	23,214
Utilities	29,439,082	31,792	7,575	* 9	40,749	4,715	1,632	2,906
Wages and salaries	18,857,783	* 7,356	* 6,185	0	* 16,354	* 636	* 7,318	* 10,741
Depreciation	106,925,488	164,361	19,631	* 113	180,486	13,502	83,638	97,828
Other expenses	59,649,358	143,214	94,609	* 172	50,410	7,622	23,237	38,596
Net gain (loss) from sales of business property	2,143,365	* 797	0	0	* 14,715	0	316	* 1,712
Net income (loss) from partnerships, estates and trusts	-1,039,664	14,724	27,003	2,089	39,558	2,606	10,645	126,493
Net income	28,819,856	37,378	33,431	* 2,095	100,694	7,657	11,360	130,194
Loss	29,859,521	22,654	6,428	* 6	61,135	* 5,051	714	3,701
Net rental real estate income (loss) [1]	42,943,661	217,539	131,532	1,757	7,597	31,269	82,123	340,909
Net income	128,910,804	330,907	161,364	2,248	206,607	40,478	108,393	356,055
Loss	85,967,142	113,368	29,832	* 491	199,010	9,209	26,270	15,146

Item	Transportation and warehousing	Information	Finance and insurance					
			Total	Securities, commodity contracts and other financial investments and related activities		Funds, trusts and other financial vehicles	Other finance and insurance	
				Total	Securities and commodity contracts and exchanges			Other financial investment activities
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Number of partnerships	820	522	54,527	43,015	290	42,725	10,743	768
Number of partners	3,353	1,607	1,268,321	1,140,686	3,109	1,137,577	106,636	20,999
Gross rents from real estate	602,573	77,059	3,036,558	2,334,311	63,938	2,270,373	564,593	137,654
Real estate rental expenses, total	851,253	49,506	3,198,083	2,577,441	34,518	2,542,923	472,386	148,256
Advertising	* 779	92	16,540	14,636	* 40	14,596	* 787	* 1,117
Auto and travel	* 968	* 19	6,672	5,549	* 210	5,339	* 698	* 426
Cleaning and maintenance	* 36,367	* 1,386	97,334	82,366	* 1,104	81,262	10,701	* 4,267
Commissions	* 608	0	6,698	4,928	0	4,928	* 1,129	* 641
Insurance	* 38,909	* 336	76,226	61,638	* 871	60,767	11,233	3,355
Legal and other professional fees	* 57,938	* 142	262,383	198,177	* 1,987	196,190	56,105	8,102
Interest expense	* 22,792	* 7,992	413,875	342,420	* 4,445	337,976	52,339	19,115
Repairs	* 16,481	* 974	130,271	113,378	* 2,254	111,124	9,929	6,964
Taxes	* 11,198	* 2,699	264,686	176,181	* 2,157	174,024	60,040	28,465
Utilities	* 234,270	* 1,810	182,382	163,613	* 726	162,888	14,411	4,357
Wages and salaries	* 110,700	* 1,236	121,530	89,091	* 783	88,308	* 29,338	* 3,101
Depreciation	77,190	* 13,501	686,307	534,973	* 15,588	519,386	118,832	32,502
Other expenses	243,053	19,320	933,179	790,490	4,355	786,135	106,846	35,844
Net gain (loss) from sales of business property	0	0	174,079	* 163,930	0	* 163,930	* 1,940	8,209
Net income (loss) from partnerships, estates and trusts	* 1,609	* 1,426	-1,549,925	-1,458,904	3,311	-1,462,215	-74,034	-16,988
Net income	* 1,629	* 1,449	2,522,661	2,284,207	23,532	2,260,675	191,216	47,238
Loss	* 20	* 22	4,072,586	3,743,111	20,221	3,722,890	265,249	64,226
Net rental real estate income (loss) [1]	-247,070	28,979	-1,537,371	-1,538,105	32,731	-1,570,835	20,114	-19,380
Net income	63,664	32,087	3,248,465	2,790,842	59,539	2,731,303	358,463	99,160
Loss	* 310,734	* 3,108	4,785,836	4,328,946	26,808	4,302,138	338,349	118,540

Footnotes at end of table.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2013

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AVAILABLE FOR ALLOCATION							
Number of partnerships	3,447,091	132,924	34,246	3,466	151,886	[d]	69,520
Number of partners	27,455,784	436,800	2,314,436	151,955	430,032	[d]	697,471
Total income (loss)	1,829,277,338	11,688,151	74,349,575	-6,488,403	15,737,370	[d]	20,547,695
Ordinary business income (loss)	387,606,756	2,447,377	52,194,298	-9,025,019	10,670,464	[d]	15,720,989
Net rental real estate income (loss)	42,943,661	217,539	131,532	1,757	7,597	[d]	82,123
Other net rental income (loss)	4,413,193	161,088	40,931	-465,342	22,468	[d]	98,988
Interest income	156,987,861	631,328	817,649	246,549	486,907	[d]	268,275
Dividend income	149,196,774	432,987	495,557	183,839	86,855	[d]	313,476
Royalties	27,693,086	1,127,305	4,851,031	* 631	2,742	[d]	160,582
Net short-term capital gain (loss)	90,348,716	45,547	94,445	161,503	73,735	[d]	-44,544
Net long-term capital gain (loss)	486,446,524	1,245,004	1,669,551	629,013	269,839	[d]	852,569
Guaranteed payments to partners	73,586,329	1,541,101	293,521	193,564	2,257,633	[d]	2,456,801
Net Internal Revenue Code section 1231 gain (loss)	131,909,462	3,789,667	6,960,112	1,006,140	740,054	[d]	396,694
Other income (loss)	278,144,975	49,208	6,800,951	578,962	1,119,077	[d]	241,741
Total deductions	350,778,214	4,241,602	71,695,114	2,291,899	1,333,870	[d]	2,076,908
Contributions	8,093,304	131,896	94,085	12,908	97,004	[d]	147,093
Internal Revenue Code section 179 deductions	11,518,444	3,089,815	366,916	* 61,187	871,751	[d]	501,250
Investment interest expense	73,567,941	102,284	54,808	* 124,204	50,460	[d]	26,375
Foreign taxes	20,347,830	10,404	8,247,693	* 779,174	41,655	[d]	374,322
Qualified expenditures (Internal Revenue Code section 59(e))	77,927,207	16,253	60,517,195	* 7,605	9,097	[d]	57,181
Other deductions	159,323,487	890,951	2,414,417	1,306,821	263,904	[d]	970,688
Total income (loss) minus total deductions available for allocation	1,478,499,124	7,446,549	2,654,461	-8,780,302	14,403,500	[d]	18,470,787
Income (loss) allocated to partners by type of partner [1]:							
All partners	1,454,177,268	7,340,962	2,524,223	-8,647,969	14,311,569	[d]	18,566,394
Corporate general partners	106,193,865	570,987	-9,653,836	1,130,002	2,015,510	[d]	905,244
Corporate limited partners	271,858,016	1,615,502	12,528,307	-4,887,412	1,299,045	[d]	6,663,784
Individual general partners	82,025,463	2,790,207	-107,282	* -20,662	1,274,488	[d]	968,721
Individual limited partners	280,538,063	1,230,171	3,537,876	-251,977	5,949,182	[d]	6,239,119
Partnership general partners	123,326,434	387,350	-4,819,932	125,178	230,821	[d]	401,266
Partnership limited partners	368,275,007	-102,133	534,021	-4,734,116	1,953,607	[d]	2,425,340
Tax-exempt organization general partners	2,097,299	* 16,640	0	0	* 465	[d]	* 20,887
Tax-exempt organization limited partners	90,992,988	85,714	1,000,417	-105,983	* 47,212	[d]	-12,914
Nominee and other general partners	4,438,205	-177,326	-3,234,463	-106,121	118,815	[d]	25,252
Nominee and other limited partners	124,431,929	923,850	2,739,114	203,121	1,422,424	[d]	929,695

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group,
Tax Year 2013—Continued**

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
AVAILABLE FOR ALLOCATION							
Number of partnerships	164,916	42,547	34,850	315,688	242,326	9,930	232,396
Number of partners	632,769	3,383,383	145,905	6,697,670	5,005,501	424,651	4,580,850
Total income (loss)	13,155,270	4,495,567	64,359,178	1,116,870,490	975,425,016	19,409,231	956,015,785
Ordinary business income (loss)	9,761,745	-197,957	51,712,520	61,071,727	50,077,372	3,044,387	47,032,985
Net rental real estate income (loss)	340,909	-247,070	28,979	-1,537,371	-1,538,105	32,731	-1,570,835
Other net rental income (loss)	48,737	-238,487	954,288	843,763	742,742	-10,975	753,717
Interest income	305,945	464,562	3,101,420	126,081,581	106,568,386	2,425,277	104,143,109
Dividend income	33,568	787,889	1,256,931	119,257,472	94,260,770	724,240	93,536,530
Royalties	13,784	* 49,774	1,284,725	10,283,195	7,963,153	4,024	7,959,129
Net short-term capital gain (loss)	5,947	31,408	260,091	87,672,626	78,849,873	437,961	78,411,912
Net long-term capital gain (loss)	207,497	733,479	1,765,882	436,319,201	371,921,936	2,781,446	369,140,490
Guaranteed payments to partners	1,854,500	755,592	1,832,315	20,595,253	17,809,223	1,540,614	16,268,609
Net Internal Revenue Code section 1231 gain (loss)	531,022	1,365,343	1,654,317	14,291,440	12,521,838	199,528	12,322,311
Other income (loss)	51,618	991,033	507,710	241,991,603	236,247,827	8,229,998	228,017,828
Total deductions	1,249,398	4,403,552	10,490,775	196,074,460	174,094,696	1,632,340	172,462,356
Contributions	124,981	55,261	89,525	1,435,452	1,248,129	101,533	1,146,596
Internal Revenue Code section 179 deductions	568,730	243,798	98,024	498,018	415,870	28,527	387,343
Investment interest expense	6,421	177,011	338,842	65,650,649	61,442,887	380,774	61,062,113
Foreign taxes	90,189	85,052	1,048,661	5,668,520	4,638,538	123,547	4,514,991
Qualified expenditures (Internal Revenue Code section 59(e))	* 17,828	* 255,905	408,672	13,274,820	10,464,467	47,299	10,417,168
Other deductions	441,249	3,586,525	8,507,050	109,547,001	95,884,806	950,661	94,934,145
Total income (loss) minus total deductions available for allocation	11,905,872	92,015	53,868,404	920,796,031	801,330,320	17,776,891	783,553,429
Income (loss) allocated to partners by type of partner [1]:							
All partners	11,940,087	-115,615	53,978,200	898,767,420	801,047,499	17,762,821	783,284,678
Corporate general partners	476,706	4,377,538	16,518,385	51,842,008	33,502,736	93,107	33,409,629
Corporate limited partners	3,284,037	252,767	13,347,917	171,550,583	156,210,854	4,996,075	151,214,779
Individual general partners	1,252,968	700,694	560,885	9,179,379	8,344,097	226,345	8,117,752
Individual limited partners	4,170,205	-2,648,499	768,811	111,392,091	101,944,024	4,082,926	97,861,098
Partnership general partners	139,347	1,099,568	17,353,670	92,222,493	81,923,126	1,385,640	80,537,486
Partnership limited partners	2,272,424	-3,008,732	4,362,071	289,596,023	271,327,608	5,246,481	266,081,127
Tax-exempt organization general partners	* 173	0	* -565	1,561,814	1,390,669	29,907	1,360,762
Tax-exempt organization limited partners	* 6,015	-658,942	126,248	81,076,380	69,986,196	232,463	69,753,734
Nominee and other general partners	15,875	* 34,834	-57,653	4,518,679	3,276,126	115,503	3,160,623
Nominee and other limited partners	322,337	-264,844	998,430	85,827,970	73,142,063	1,354,375	71,787,688

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group,
Tax Year 2013—Continued**

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

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
AVAILABLE FOR ALLOCATION							
Number of partnerships	45,354	28,008	1,719,255	1,675,549	532,478	661,826	18,196
Number of partners	1,521,059	171,109	7,604,841	7,234,579	2,375,237	2,715,148	65,379
Total income (loss)	127,663,506	13,781,968	220,460,225	207,156,346	15,406,890	123,170,673	3,255,905
Ordinary business income (loss)	1,841,590	9,152,766	9,754,396	3,461,058	-376,182	-348,367	51,017
Net rental real estate income (loss)	20,114	-19,380	43,607,632	43,382,518	-10,024,667	53,886,772	2,557,319
Other net rental income (loss)	-28,096	* 129,118	2,021,384	862,644	77,409	89,930	* 35,593
Interest income	16,650,081	2,863,113	13,893,794	13,351,924	1,622,773	4,539,780	31,414
Dividend income	24,817,683	179,019	8,037,504	7,809,194	266,229	3,273,738	* 1,388
Royalties	2,320,038	* 3	5,019,136	1,629,407	102,442	183,075	* 7,174
Net short-term capital gain (loss)	9,058,286	-235,533	1,244,289	1,242,253	956,479	-132,460	* 1,664
Net long-term capital gain (loss)	63,876,416	520,849	17,684,702	17,631,723	1,819,837	4,665,578	* 4,820
Guaranteed payments to partners	1,469,757	1,316,273	5,171,949	4,732,697	680,855	1,059,073	* 21,045
Net Internal Revenue Code section 1231 gain (loss)	1,740,271	29,331	94,689,758	93,859,982	17,402,563	50,963,686	537,064
Other income (loss)	5,897,366	-153,590	19,335,681	19,192,946	2,879,152	4,989,867	* 7,408
Total deductions	20,408,673	1,571,090	27,040,042	25,263,615	3,317,720	9,009,714	93,344
Contributions	136,703	50,620	4,329,048	4,312,795	115,409	440,732	2,845
Internal Revenue Code section 179 deductions	30,101	52,047	994,294	549,046	51,106	274,556	* 19,345
Investment interest expense	3,588,302	619,460	4,995,617	4,934,424	523,855	1,601,295	* 588
Foreign taxes	1,012,548	17,434	841,295	733,196	41,248	357,130	* 471
Qualified expenditures (Internal Revenue Code section 59(e))	2,805,393	* 4,960	131,234	103,912	* 368	30,227	0
Other deductions	12,835,627	826,569	15,748,554	14,630,242	2,585,734	6,305,775	70,094
Total income (loss) minus total deductions available for allocation	107,254,833	12,210,878	193,420,183	181,892,731	12,089,171	114,160,959	3,162,562
Income (loss) allocated to partners by type of partner [1]:							
All partners	85,545,963	12,173,958	193,357,726	181,726,908	12,121,974	114,121,391	3,128,656
Corporate general partners	16,568,691	1,770,581	14,266,865	13,158,518	1,137,919	10,134,099	157,465
Corporate limited partners	11,486,952	3,852,777	14,664,019	10,565,208	-2,169,503	7,245,691	726,978
Individual general partners	518,399	316,883	12,598,503	12,009,251	2,311,800	6,948,132	* 65,188
Individual limited partners	7,235,008	2,213,059	72,606,877	71,253,529	9,199,173	45,378,362	1,031,157
Partnership general partners	10,192,644	106,723	8,602,476	8,029,190	2,472,872	3,131,280	108,395
Partnership limited partners	15,492,913	2,775,501	39,903,926	37,967,289	-5,914,721	26,958,130	579,195
Tax-exempt organization general partners	* 164,494	* 6,651	93,196	93,196	32,509	* 56,660	0
Tax-exempt organization limited partners	10,580,395	509,789	6,840,634	6,736,840	910,530	1,755,632	* 3,705
Nominee and other general partners	1,383,542	* -140,988	2,455,937	2,345,274	589,855	1,459,347	* 19,241
Nominee and other limited partners	11,922,926	762,981	21,325,293	19,568,614	3,551,541	11,054,057	437,331

Footnotes at end of table.

**Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group,
Tax Year 2013—Continued**

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

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities					
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
AVAILABLE FOR ALLOCATION							
Number of partnerships	100,632	362,416	43,706	250,540	23,066	66,787	22,867
Number of partners	453,166	1,625,649	370,262	811,538	1,199,499	159,180	53,730
Total income (loss)	8,243,849	57,079,028	13,303,878	116,682,163	46,209,486	10,175,909	-38,873
Ordinary business income (loss)	33,402	4,101,187	6,293,338	86,582,255	6,240,450	7,913,539	-142,969
Net rental real estate income (loss)	3,318,400	-6,355,304	225,113	-33,222	35,404	52,130	* 9,495
Other net rental income (loss)	389,216	270,496	1,158,740	37,992	94,060	* 7,084	* 1
Interest income	628,593	6,529,365	541,869	837,692	4,973,858	293,164	1,496
Dividend income	222,526	4,045,313	228,310	1,386,951	10,427,592	20,032	* 15,188
Royalties	786,836	549,881	3,389,729	1,158,848	1,121,433	157,913	* 34,558
Net short-term capital gain (loss)	-10,815	427,385	2,036	93,846	630,843	-229	* -837
Net long-term capital gain (loss)	239,542	10,901,946	52,979	3,515,846	15,843,851	218,629	* 1,877
Guaranteed payments to partners	92,082	2,879,642	439,252	21,805,552	745,660	1,242,286	108,892
Net Internal Revenue Code section 1231 gain (loss)	2,530,997	22,425,672	829,776	947,072	927,093	237,408	-66,713
Other income (loss)	13,072	11,303,446	142,736	349,333	5,169,242	33,953	* 139
Total deductions	3,845,534	8,997,305	1,776,426	9,088,500	7,726,070	852,187	120,829
Contributions	3,382,927	370,882	16,253	566,655	277,914	87,470	3,114
Internal Revenue Code section 179 deductions	34,430	169,609	445,248	1,119,875	75,119	432,420	* 7,683
Investment interest expense	44,471	2,764,216	* 61,192	242,263	1,468,985	* 3,098	* 86
Foreign taxes	12,931	321,416	108,099	840,188	499,352	53,240	* 403
Qualified expenditures (Internal Revenue Code section 59(e))	* 7,073	66,245	* 27,321	328,829	1,689,263	* 11	* 4
Other deductions	363,703	5,304,937	1,118,312	5,990,690	3,715,437	275,948	109,539
Total income (loss) minus total deductions available for allocation	4,398,315	48,081,724	11,527,452	107,593,663	38,483,416	9,323,722	-159,702
Income (loss) allocated to partners by type of partner [1]:							
All partners	4,374,218	47,980,670	11,630,818	106,180,799	38,403,132	9,289,938	-199,520
Corporate general partners	645,370	1,083,665	1,108,347	3,471,975	2,150,415	458,273	* 44,610
Corporate limited partners	452,942	4,309,099	4,098,811	4,505,808	8,284,445	2,469,139	-20,724
Individual general partners	1,111,770	1,572,360	589,252	46,417,825	216,250	646,771	22,710
Individual limited partners	-620,320	16,265,156	1,353,349	45,770,219	4,621,066	3,545,744	-23,582
Partnership general partners	162,179	2,154,464	573,287	2,768,042	1,270,136	256,973	* -23,642
Partnership limited partners	1,505,064	14,839,621	1,936,637	1,992,188	15,368,737	1,702,565	-168,317
Tax-exempt organization general partners	0	* 4,027	0	145	* -975	* 932	0
Tax-exempt organization limited partners	163,402	3,903,571	103,794	315,329	396,946	-117,198	0
Nominee and other general partners	96,614	180,218	110,663	16,167	669,086	* 17,693	* 6,195
Nominee and other limited partners	857,198	3,668,487	1,756,679	923,102	5,427,026	309,046	-36,769

Footnotes at end of table.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2013—Continued

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

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
AVAILABLE FOR ALLOCATION					
Number of partnerships	84,034	[d]	124,370	81,849	0
Number of partners	398,689	[d]	474,672	266,286	0
Total income (loss)	42,764,101	[d]	7,623,907	2,168,951	0
Ordinary business income (loss)	31,819,257	[d]	1,210,943	845,641	0
Net rental real estate income (loss)	54,348	[d]	96,360	61,126	0
Other net rental income (loss)	94,936	[d]	78,267	* 3,062	0
Interest income	386,742	[d]	331,501	25,879	0
Dividend income	39,635	[d]	57,320	309,350	0
Royalties	* 105,499	[d]	172,795	* 3	0
Net short-term capital gain (loss)	-1,085	[d]	1,230	* 193,484	0
Net long-term capital gain (loss)	905,726	[d]	698,546	* 167,590	0
Guaranteed payments to partners	7,823,082	[d]	1,080,644	502,121	0
Net Internal Revenue Code section 1231 gain (loss)	1,475,550	[d]	3,353,225	56,433	0
Other income (loss)	60,410	[d]	543,077	* 4,262	0
Total deductions	2,940,983	[d]	1,256,917	223,075	0
Contributions	159,295	[d]	83,148	19,686	0
Internal Revenue Code section 179 deductions	799,824	[d]	634,302	125,864	0
Investment interest expense	99,085	[d]	53,741	* 616	0
Foreign taxes	876	[d]	43,380	* 5,066	0
Qualified expenditures (Internal Revenue Code section 59(e))	* 596	[d]	13	0	0
Other deductions	1,881,307	[d]	442,333	71,843	0
Total income (loss) minus total deductions available for allocation	39,823,117	[d]	6,366,991	1,945,877	0
Income (loss) allocated to partners by type of partner [1]:					
All partners	39,885,056	3,692,161	6,188,295	1,636,017	0
Corporate general partners	3,237,427	354,366	553,506	6,596	0
Corporate limited partners	6,548,609	513,264	591,647	272,791	0
Individual general partners	4,311,530	101,568	567,421	108,684	0
Individual limited partners	17,562,789	230,703	2,132,835	1,146,739	0
Partnership general partners	395,700	1,060,661	408,411	* -27,600	0
Partnership limited partners	5,075,570	76,832	1,893,042	-49,641	0
Tax-exempt organization general partners	403,764	* 363	* 1,902	0	0
Tax-exempt organization limited partners	1,932,305	-11,201	27,467	* -2,425	0
Nominee and other general partners	63,497	* -4,038	940	* 435	0
Nominee and other limited partners	353,866	1,369,643	11,125	180,438	0

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] Total income (loss) minus total deductions available for allocation does not equal income (loss) allocated to partners by type of partner because not all partnerships report their allocations.

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2013

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of LLCs	2,285,420	67,187	14,232	2,768	110,317	49,208	54,305
Number of partners	9,727,822	218,985	711,847	10,939	330,739	339,274	160,897
Total assets	8,870,158,091	121,396,620	264,830,077	198,028,431	127,085,668	406,613,450	167,104,946
Total income	3,165,827,423	27,484,444	100,665,667	65,256,567	159,284,204	643,478,847	445,208,386
Total deductions	3,034,239,730	28,219,969	78,681,269	76,977,104	153,182,309	627,360,075	434,474,192
Ordinary business income (loss)	131,587,693	-735,524	21,984,398	-11,720,537	6,101,895	16,118,772	10,734,193
Portfolio income (loss) distributed directly to partners	216,951,264	1,364,531	2,700,009	521,042	694,227	6,695,837	1,191,392
Interest income	45,516,061	497,165	313,671	121,091	191,179	1,186,276	194,398
Dividend income	38,639,670	171,371	197,186	152,650	80,841	1,831,987	248,009
Royalties	8,635,694	386,674	761,325	* 631	2,361	1,313,312	45,548
Net short-term capital gain (loss)	11,610,668	39,243	20,320	* 19,767	67,351	-91,227	2,751
Net long-term capital gain (loss)	112,549,170	270,077	1,407,508	226,903	352,495	2,455,489	700,686
Net rental real estate income (loss)	15,604,397	104,131	18,035	599	46,777	23,176	78,598
Other net rental income (loss)	1,969,421	59,303	22,145	-317,666	13,255	205,710	35,361
Total net income (loss) [1]	241,952,936	483,120	23,296,759	-11,763,232	6,436,309	20,679,233	11,336,107
Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
(8)	(9)	(10)	(11)	(12)	(13)	(14)	
Number of LLCs	98,308	35,347	29,261	160,253	119,468	3,773	115,695
Number of partners	293,622	175,476	122,469	1,547,223	1,255,479	16,105	1,239,374
Total assets	120,054,265	138,333,907	430,997,070	3,152,646,092	2,663,164,322	479,967,789	2,183,196,533
Total income	362,911,319	101,754,862	190,342,615	236,355,152	186,499,807	82,622,381	103,877,426
Total deductions	357,501,537	103,879,192	178,783,219	210,317,212	166,805,924	79,700,191	87,105,733
Ordinary business income (loss)	5,409,782	-2,124,330	11,559,396	26,037,940	19,693,883	2,922,190	16,771,693
Portfolio income (loss) distributed directly to partners	271,937	681,733	3,503,515	153,717,739	131,126,802	3,098,690	128,028,112
Interest income	112,840	57,281	839,311	30,851,511	25,338,886	1,788,674	23,550,212
Dividend income	26,038	264,428	1,062,048	26,393,142	22,349,233	295,999	22,053,233
Royalties	11,074	* 118	558,223	2,105,217	1,681,937	2,952	1,678,985
Net short-term capital gain (loss)	7,821	31,496	244,646	10,116,343	8,840,257	-288,281	9,128,538
Net long-term capital gain (loss)	114,163	328,410	799,287	84,251,525	72,916,490	1,299,345	71,617,144
Net rental real estate income (loss)	231,493	-256,761	10,571	-947,580	-911,155	7,332	-918,488
Other net rental income (loss)	22,918	-201,472	509,045	576,766	587,499	753	586,746
Total net income (loss) [1]	5,814,146	-2,260,735	14,538,595	85,016,997	68,740,282	5,017,901	63,722,381

Footnotes at end of table.

Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2013—Continued

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

Item	Real estate and rental and leasing						
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Number of LLCs	22,518	18,267	1,171,284	1,146,958	361,213	463,794	13,619
Number of partners	194,664	97,079	4,162,406	4,061,724	1,185,501	1,695,327	42,990
Total assets	331,639,624	157,842,146	2,865,177,007	2,786,678,076	727,718,346	1,340,151,840	27,908,030
Total income	9,355,956	40,499,389	116,722,422	98,211,970	5,263,676	9,052,045	778,596
Total deductions	9,561,368	33,949,919	113,778,148	95,749,025	5,390,086	10,006,685	774,634
Ordinary business income (loss)	-205,412	6,549,469	2,944,274	2,462,945	-126,410	-954,640	3,963
Portfolio income (loss) distributed directly to partners	20,759,653	1,831,283	16,183,387	14,757,930	1,896,624	4,123,345	9,872
Interest income	4,157,163	1,355,462	6,744,361	6,424,703	640,907	1,841,954	15,017
Dividend income	3,994,528	49,382	1,537,563	1,363,037	59,943	570,101	0
Royalties	423,277	* 3	1,635,803	532,027	* 14,237	40,375	0
Net short-term capital gain (loss)	1,496,154	-220,068	462,893	461,144	160,343	-181,985	0
Net long-term capital gain (loss)	10,688,532	646,503	5,802,766	5,977,018	1,021,194	1,852,902	* -5,145
Net rental real estate income (loss)	-43,303	6,878	16,513,911	16,346,702	-4,609,784	22,681,976	1,414,734
Other net rental income (loss)	-11,082	* 349	750,819	488,892	63,951	47,313	* 25,435
Total net income (loss) [1]	8,315,170	7,961,545	30,126,732	27,618,306	-3,957,156	24,227,078	1,459,149
Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)				
	Lessors of other real estate property	Other real estate activities					
(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Number of LLCs	57,263	251,069	24,326	173,842	10,901	40,964	12,259
Number of partners	209,956	927,950	100,682	473,289	108,113	101,819	31,568
Total assets	99,402,621	591,497,238	78,498,931	118,231,687	317,629,823	56,862,306	3,791,990
Total income	2,777,085	80,340,568	18,510,452	201,092,593	25,506,012	88,752,066	4,988,331
Total deductions	2,824,200	76,753,421	18,029,123	185,432,691	22,151,814	82,278,612	5,240,302
Ordinary business income (loss)	-47,115	3,587,147	481,329	15,659,902	3,354,198	6,473,454	-251,971
Portfolio income (loss) distributed directly to partners	949,812	7,778,277	1,425,457	4,068,775	21,725,886	384,058	50,420
Interest income	382,623	3,544,202	319,658	386,120	3,255,001	223,374	1,312
Dividend income	97,149	635,845	174,526	552,949	6,056,783	10,634	14,641
Royalties	268,249	209,166	1,103,776	607,452	836,362	* 259	* 34,438
Net short-term capital gain (loss)	-8,843	491,629	* 1,749	175,045	285,193	-225	97
Net long-term capital gain (loss)	210,634	2,897,434	* -174,252	2,347,210	11,292,547	150,015	-69
Net rental real estate income (loss)	1,147,700	-4,287,923	167,209	-82,714	-141,428	42,218	* 11,533
Other net rental income (loss)	199,782	152,412	261,927	35,222	87,933	* 26,303	0
Total net income (loss) [1]	2,048,387	3,840,848	2,508,426	17,158,931	13,448,848	6,776,242	-190,047

Footnotes at end of table.

Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2013—Continued

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

Item	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)	(32)	(33)
Number of LLCs	64,399	37,886	93,742	58,959	0
Number of partners	292,355	146,773	361,291	138,737	0
Total assets	106,224,702	74,992,197	183,790,186	16,367,664	0
Total income	176,677,942	47,096,792	148,308,498	23,940,703	0
Total deductions	156,716,127	46,608,845	149,056,614	23,600,499	0
Ordinary business income (loss)	19,961,815	487,947	-748,116	340,204	0
Portfolio income (loss) distributed directly to partners	865,574	1,282,025	669,525	379,654	0
Interest income	227,089	124,108	172,222	17,750	0
Dividend income	18,150	9,567	10,855	* 828	0
Royalties	* 100,748	92,068	144,078	* 3	0
Net short-term capital gain (loss)	-1,684	36,947	* 406	* 193,484	0
Net long-term capital gain (loss)	521,271	1,019,335	341,964	* 167,590	0
Net rental real estate income (loss)	19,983	-27,390	-44,870	4,116	0
Other net rental income (loss)	66,689	-361	* 75,771	* 1,679	0
Total net income (loss) [1]	20,394,472	685,940	-390,061	364,579	0

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at end of article text.

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2013

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

Industrial group	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	7,073,877,266	5,068,975,400	127,818,631	9,566,052	24,909,006	218,091,214	1,012,147,088	156,987,861
Agriculture, forestry, fishing, and hunting	53,763,636	33,202,713	1,227,844	9,376,396	1,130,836	579,107	3,575,583	631,328
Mining	224,594,360	184,569,387	6,994,786	* 25,036	3,765,006	6,214,356	8,303,833	817,649
Utilities	199,453,513	190,749,217	2,711,818	0	308,535	2,336,342	1,372,591	246,549
Construction	243,821,725	232,558,801	1,042,144	* 141	552,457	6,123,660	1,384,465	486,907
Manufacturing	1,141,401,488	1,105,443,226	5,761,026	* 1,949	1,761,578	11,360,421	14,715,313	3,601,218
Wholesale trade	866,165,311	855,968,572	1,837,150	* 250	391,655	5,328,799	1,635,966	268,275
Retail trade	484,218,214	470,391,233	1,365,898	* 1,833	259,081	10,346,318	597,609	305,945
Transportation and warehousing	231,403,775	214,176,950	2,695,101	8	1,778,161	7,634,218	2,102,900	464,562
Information	364,039,123	330,346,108	16,263,431	0	1,432,425	4,246,771	7,924,513	3,101,420
Finance and insurance	1,539,178,985	218,038,733	46,243,316	* 28,157	7,882,661	102,481,902	861,223,469	126,081,581
Securities, commodity contracts, and other financial investments and related activities	1,323,908,844	164,799,054	41,820,598	* 24,791	7,120,338	91,496,732	729,014,960	106,568,386
Securities and commodity contracts and exchanges	115,672,918	53,946,484	1,897,888	0	323,981	42,753,730	7,747,951	2,425,277
Other financial investment activities	1,208,235,926	110,852,571	39,922,710	* 24,791	6,796,356	48,743,002	721,267,009	104,143,109
Funds, trusts, and other financial vehicles	157,019,193	8,250,272	3,881,514	3,366	326,072	3,520,232	127,977,375	16,650,081
Other finance and insurance	58,250,948	44,989,406	541,204	0	436,251	7,464,937	4,231,134	2,863,113
Real estate and rental and leasing	489,007,095	144,801,056	11,348,665	131,110	4,026,268	14,539,154	59,554,283	13,893,794
Real estate	442,307,380	112,891,025	11,142,063	131,110	1,630,632	12,149,320	55,141,169	13,351,924
Lessors of residential buildings and dwellings and cooperative housing	62,259,002	6,735,467	790,993	* 105	256,095	437,756	6,119,773	1,622,773
Lessors of nonresidential buildings (except miniwarehouses)	174,220,420	10,523,492	1,760,866	* 21,352	788,598	1,644,626	15,641,568	4,539,780
Lessors of miniwarehouses and self-storage units	4,303,136	863,600	* 19,012	0	* 3,657	30,116	51,604	31,414
Lessors of other real estate property	14,697,002	2,954,601	303,894	* 104,751	12,180	744,516	2,515,950	628,593
Other real estate activities	186,827,820	91,813,865	8,267,298	* 4,902	570,102	9,292,306	30,812,274	6,529,365
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	46,699,716	31,910,031	206,602	0	2,395,636	2,389,834	4,413,114	541,869
Professional, scientific, and technical services	466,711,615	440,611,988	5,173,493	* 1,017	456,213	10,794,780	7,367,852	837,692
Management of companies (holding companies)	81,613,207	17,290,999	16,008,846	0	209,221	3,586,878	36,450,293	4,973,858
Administrative and support and waste management and remediation services	120,391,034	107,512,081	2,041,174	0	144,938	9,433,592	766,076	293,164
Educational services	6,102,894	5,894,656	* 74,633	0	* 3,854	62,685	53,343	1,496
Health care and social assistance	255,926,652	236,766,556	2,725,855	0	157,368	12,531,231	1,460,141	386,742
Arts, entertainment, and recreation	72,956,897	61,440,084	2,814,875	0	222,323	5,994,029	1,659,696	238,301
Accommodation and food services	201,123,051	188,965,423	1,405,443	* 154	384,557	3,703,532	1,302,816	331,501
Other services	32,004,691	30,247,618	83,132	0	41,868	793,439	696,344	25,879
Nature of business not allocable	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2013—Continued

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

Industrial group	Portfolio income—continued				Net section 1231 gain (loss)	Other income	Real estate rental net income	Other rental net income
	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	149,196,774	27,693,086	122,130,728	556,138,638	155,034,185	319,807,478	128,910,804	8,617,407
Agriculture, forestry, fishing, and hunting	432,987	1,127,305	56,191	1,327,773	3,997,742	181,416	330,907	161,092
Mining	495,557	4,851,031	113,317	2,026,281	7,576,758	6,939,843	161,364	43,991
Utilities	183,839	* 631	* 163,507	778,064	1,177,799	793,818	2,248	* 1,146
Construction	86,855	2,742	158,952	649,010	806,147	1,122,033	206,607	25,270
Manufacturing	5,993,605	2,008,846	49,864	3,061,780	1,068,614	639,572	40,478	609,312
Wholesale trade	313,476	160,582	11,391	882,241	512,840	280,365	108,393	101,322
Retail trade	33,568	13,784	12,458	231,854	784,950	56,974	356,055	58,263
Transportation and warehousing	787,889	* 49,774	31,750	768,924	1,742,665	1,100,462	63,664	109,645
Information	1,256,931	1,284,725	262,075	2,019,361	2,120,495	540,509	32,087	1,132,784
Finance and insurance	119,257,472	10,283,195	117,190,150	488,411,071	18,861,987	279,866,954	3,248,465	1,303,342
Securities, commodity contracts, and other financial investments and related activities	94,260,770	7,963,153	104,394,452	415,828,199	15,636,201	270,086,651	2,790,842	1,118,676
Securities and commodity contracts and exchanges	724,240	4,024	1,559,110	3,035,300	267,103	8,673,399	59,539	2,843
Other financial investment activities	93,536,530	7,959,129	102,835,341	412,792,899	15,369,098	261,413,252	2,731,303	1,115,834
Funds, trusts, and other financial vehicles	24,817,683	2,320,038	12,548,431	71,641,142	3,165,985	9,480,374	358,463	55,539
Other finance and insurance	179,019	* 3	247,268	941,730	59,801	299,928	99,160	* 129,126
Real estate and rental and leasing	8,037,504	5,019,136	2,766,561	29,837,288	105,904,135	21,111,483	122,914,517	4,676,424
Real estate	7,809,194	1,629,407	2,760,942	29,589,702	104,839,140	20,744,208	122,663,200	975,513
Lessors of residential buildings and dwellings and cooperative housing	266,229	102,442	1,029,262	3,099,067	19,208,249	2,988,164	25,602,497	119,905
Lessors of nonresidential buildings (except miniwarehouses)	3,273,738	183,075	469,470	7,175,505	56,869,609	5,676,723	81,163,888	129,697
Lessors of miniwarehouses and self-storage units	* 1,388	* 7,174	* 1,664	* 9,965	* 538,371	* 7,408	2,753,774	* 35,593
Lessors of other real estate property	222,526	786,836	16,526	861,470	2,554,507	215,803	4,896,463	394,337
Other real estate activities	4,045,313	549,881	1,244,020	18,443,695	25,668,404	11,856,110	8,246,577	295,981
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	228,310	3,389,729	* 5,619	247,587	1,064,994	367,275	251,318	3,700,911
Professional, scientific, and technical services	1,386,951	1,158,848	312,467	3,671,895	1,209,464	925,294	124,638	46,874
Management of companies (holding companies)	10,427,592	1,121,433	757,417	19,169,992	2,053,490	5,316,734	558,966	137,780
Administrative and support and waste management and remediation services	20,032	157,913	1,303	293,664	365,908	44,559	56,283	* 26,423
Educational services	* 15,188	* 34,558	97	* 2,004	* 1,561	* 160	* 12,001	* 1
Health care and social assistance	39,635	* 105,499	5,117	923,148	1,852,981	80,955	254,604	96,960
Arts, entertainment, and recreation	61,022	140,287	41,482	1,178,604	502,681	247,802	70,156	* 5,249
Accommodation and food services	57,320	172,795	3,143	738,058	4,431,596	553,732	297,329	78,469
Other services	309,350	* 3	* 193,484	* 167,627	62,372	* 4,814	72,042	* 3,062
Nature of business not allocable	0	0	0	0	0	0	0	0

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

NOTE: Detail may not add to totals because of rounding. For more information, see Explanation of Selected Terms for total receipts at the end of the article text.

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2012–2013

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2012									
All industries	583,007	2,186,558	95,288,147	406,716	10,753,402	259,871,058	2,211,353	9,238,283	242,491,100
Agriculture, forestry, fishing, and hunting	57,864	147,846	5,161,697	17,313	72,901	650,265	69,587	221,106	1,491,256
Mining	8,547	433,490	6,199,952	9,485	869,276	17,969,151	11,810	550,377	21,606,196
Utilities	72	528	225,165	508	126,678	2,206,545	2,421	10,442	-7,612,927
Construction	27,062	58,374	2,789,397	9,054	28,590	835,648	119,662	325,606	4,636,887
Manufacturing	8,360	22,343	12,587,580	2,901	529,829	28,165,186	47,386	270,620	18,742,125
Wholesale trade	10,380	25,845	736,880	4,999	420,427	3,859,232	45,605	132,565	13,346,985
Retail trade	50,750	114,997	1,417,183	9,775	240,397	2,495,193	89,543	274,438	6,179,218
Transportation and warehousing	4,811	14,996	1,074,966	2,517	2,691,567	6,453,378	33,171	189,605	-804,980
Information	8,265	25,235	24,141,238	2,839	55,869	16,303,495	26,036	117,043	9,524,244
Finance and insurance	38,547	218,246	15,519,892	82,446	2,512,265	131,046,628	157,916	1,385,349	97,043,002
Securities, commodity contracts, and other financial investments and related activities	27,685	172,564	9,216,165	66,454	2,250,242	115,533,015	118,389	1,102,049	73,038,067
Securities and commodity contracts and exchanges	3,012	6,047	-417,962	1,177	489,132	1,675,627	8,361	29,432	3,202,970
Other financial investment activities	24,673	166,517	9,634,127	65,278	1,761,110	113,857,389	110,028	1,072,618	69,835,097
Funds, trusts, and other financial vehicles	3,667	25,832	5,923,518	12,651	169,287	13,154,784	21,338	204,706	8,745,031
Other finance and insurance	7,195	19,851	380,210	3,341	92,736	2,358,829	18,189	78,594	15,259,905
Real estate and rental and leasing	237,384	814,209	12,474,276	225,774	1,934,000	30,446,455	1,131,954	4,139,735	21,942,686
Real estate	224,006	782,029	11,422,614	222,745	1,903,563	23,647,323	1,110,840	4,061,876	19,704,907
Lessors of residential buildings and dwellings and cooperative housing	65,348	216,259	2,145,317	82,745	710,121	-6,609,308	347,531	1,162,137	-4,874,435
Lessors of nonresidential buildings (except miniwarehouses)	89,717	280,454	7,308,337	79,464	622,594	24,328,134	454,724	1,745,207	20,031,943
Lessors of miniwarehouses and self-storage units	* 4,262	* 8,525	* 199,515	1,406	18,117	979,195	11,271	31,348	1,019,641
Lessors of other real estate property	25,111	138,711	1,511,597	13,149	154,094	2,044,497	59,636	213,233	1,616,701
Other real estate activities	39,567	138,080	257,848	45,982	398,637	2,904,805	237,678	909,951	1,911,058
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	13,378	32,180	1,051,662	3,029	30,437	6,799,132	21,114	77,859	2,237,779
Professional, scientific, and technical services	32,774	75,489	6,023,843	12,308	70,494	4,653,370	151,435	451,819	18,900,828
Management of companies (holding companies)	437	2,725	1,164,428	7,696	937,628	6,649,422	18,910	125,786	14,703,759
Administrative and support and waste management and remediation services	27,717	58,868	354,045	2,315	6,073	1,556,719	37,662	115,664	2,404,967
Educational services	* 4,708	* 10,634	* 27,282	* 382	* 775	* 99,597	7,696	22,689	525,472
Health care and social assistance	12,357	36,442	3,871,720	5,053	52,845	4,216,136	61,961	260,844	20,865,409
Arts, entertainment, and recreation	10,320	33,874	788,755	1,084	73,036	417,351	49,636	188,048	-608,018
Accommodation and food services	19,532	44,976	367,666	9,005	58,378	1,375,589	93,289	334,691	-1,107,533
Other services	23,120	47,443	362,181	1,261	72,374	471,699	55,673	121,854	711,524
Nature of business not allocable	0	0	0	0	0	0	0	0	0

Footnotes at end of table.

Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2012–2013—Continued

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2013									
All industries	563,195	2,065,461	88,522,115	416,334	12,434,594	248,966,008	2,285,420	9,727,822	241,952,936
Agriculture, forestry, fishing, and hunting	49,003	129,759	3,219,702	12,960	64,660	575,089	67,187	218,985	483,120
Mining	9,386	325,217	3,147,713	8,344	1,270,227	17,699,697	14,232	711,847	23,296,759
Utilities	138	993	418,128	504	139,845	-35,122	2,768	10,939	-11,763,232
Construction	28,111	60,162	2,468,450	8,562	28,388	2,051,745	110,317	330,739	6,436,309
Manufacturing	14,034	36,403	10,536,035	3,103	747,502	25,638,177	49,208	339,274	20,679,233
Wholesale trade	9,774	24,071	941,490	5,831	512,042	3,693,098	54,305	160,897	11,336,107
Retail trade	51,763	115,740	1,259,613	5,414	203,648	3,261,464	98,308	293,622	5,814,146
Transportation and warehousing	2,981	11,346	1,091,365	2,549	3,118,543	609,496	35,347	175,476	-2,260,735
Information	4,069	13,026	25,389,488	1,229	9,369	18,192,991	29,261	122,469	14,538,595
Finance and insurance	40,650	212,318	12,876,024	90,889	2,843,579	121,885,441	160,253	1,547,223	85,016,997
Securities, commodity contracts, and other financial investments and related activities	30,199	165,919	7,156,311	72,738	2,578,450	105,183,920	119,468	1,255,479	68,740,282
Securities and commodity contracts and exchanges	4,310	8,640	-432,924	1,692	398,884	1,714,470	3,773	16,105	5,017,901
Other financial investment activities	25,889	157,279	7,589,236	71,046	2,179,566	103,469,450	115,695	1,239,374	63,722,381
Funds, trusts, and other financial vehicles	6,032	32,148	5,472,181	13,568	207,839	14,453,949	22,518	194,664	8,315,170
Other finance and insurance	4,419	14,251	247,532	4,583	57,290	2,247,572	18,267	97,079	7,961,545
Real estate and rental and leasing	228,784	817,441	14,412,044	234,900	1,986,741	35,635,890	1,171,284	4,162,406	30,126,732
Real estate	216,703	783,935	12,890,927	231,853	1,936,702	28,662,513	1,146,958	4,061,724	27,618,306
Lessors of residential buildings and dwellings and cooperative housing	58,871	232,551	3,085,483	88,206	815,181	-7,467,359	361,213	1,185,501	-3,957,156
Lessors of nonresidential buildings (except miniwarehouses)	85,912	285,091	7,995,445	81,266	608,046	27,914,156	463,794	1,695,327	24,227,078
Lessors of miniwarehouses and self-storage units	* 3,187	* 6,384	* 180,885	1,345	15,869	1,022,266	13,619	42,990	1,459,149
Lessors of other real estate property	26,813	139,491	1,261,340	13,945	90,436	1,988,007	57,263	209,956	2,048,387
Other real estate activities	41,920	120,418	367,774	47,091	407,171	5,205,443	251,069	927,950	3,840,848
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted works)	12,080	33,506	1,521,117	3,047	50,039	6,973,377	24,326	100,682	2,508,426
Professional, scientific, and technical services	35,044	82,400	5,460,738	11,397	63,969	4,254,112	173,842	473,289	17,158,931
Management of companies (holding companies)	3,191	15,630	1,366,753	8,036	986,315	6,951,776	10,901	108,113	13,448,848
Administrative and support and waste management and remediation services	20,057	41,408	556,171	3,291	9,500	1,065,993	40,964	101,819	6,776,242
Educational services	* 7,507	* 15,808	* 97,028	* 434	* 907	* 90,198	12,259	31,568	-190,047
Health care and social assistance	10,970	35,105	3,833,833	3,379	45,700	3,979,415	64,399	292,355	20,394,472
Arts, entertainment, and recreation	11,686	48,314	402,323	4,128	259,005	1,636,527	37,886	146,773	685,940
Accommodation and food services	18,201	40,519	745,299	8,930	63,093	1,381,394	93,742	361,291	-390,061
Other services	17,846	39,802	299,918	2,455	81,559	398,628	58,959	138,737	364,579
Nature of business not allocable	0	0	0	0	0	0	0	0	0

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

NOTES: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, "other" or "nonresponse" were not included in this table due to the small number of returns. For 2013 there were 133,416 "LLPs," 14,796 "foreign," 13,417 "Other," and 34,122 "nonresponse."

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 9a. Number of Partnerships, by Type of Entity and Profit Status, Tax Years 2004–2013

[Number of partnerships is in thousands]

Tax year	Total number of partnerships	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2004	2,547	474	251	245	158	632	638	53	36	3	1	35	21
2005	2,764	486	243	255	159	746	719	60	40	4	1	29	21
2006	2,947	465	253	264	169	793	837	67	42	4	3	30	20
2007	3,096	450	244	252	174	873	946	60	50	6	2	17	23
2008	3,146	413	257	241	171	869	1,029	68	54	7	4	11	22
2009	3,169	390	234	221	176	912	1,057	60	58	7	5	18	30
2010	3,248	339	251	209	166	980	1,110	82	60	8	5	16	22
2011	3,285	341	245	235	159	1,045	1,066	87	61	7	7	10	22
2012	3,389	350	233	253	154	1,162	1,050	85	44	7	9	12	31
2013	3,461	366	197	263	153	1,199	1,087	80	54	12	3	25	23

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 9b. Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2004–2013

[Money amounts are in billions of dollars]

Tax year	Total net income (loss)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2004	384.7	91.4	14.9	177.2	57.6	205.4	101.1	44.4	2.6	30.9	2.9	17.0	2.3
2005	546.2	103.0	14.5	230.1	50.2	273.9	105.5	53.2	3.0	36.3	2.6	27.1	1.7
2006	666.7	105.6	17.7	272.3	50.7	331.7	126.4	59.2	4.4	59.8	2.7	42.5	2.4
2007	683.4	118.0	21.0	278.8	68.1	383.4	191.3	63.8	4.9	80.0	4.0	51.9	3.2
2008	458.2	105.8	25.3	276.8	98.5	359.9	305.2	64.5	8.0	80.6	25.6	41.7	8.5
2009	409.9	89.5	27.4	238.4	99.1	323.3	234.4	58.8	4.8	60.1	16.6	25.9	3.7
2010	593.7	94.4	18.7	272.5	77.9	359.3	201.8	65.2	5.2	87.2	3.8	25.8	3.2
2011	580.9	94.5	21.2	274.3	85.9	360.3	210.7	66.0	5.6	91.8	6.0	26.2	3.5
2012	777.9	113.0	17.7	326.6	66.7	436.3	193.9	74.3	3.6	89.9	4.3	27.9	4.0
2013	768.8	106.8	18.3	318.5	69.6	452.5	210.6	72.6	4.1	103.2	4.3	25.9	3.9

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 9c. Number of Partners, by Type of Entity and Profit Status, Tax Years 2004–2013

[Number of partners is in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2004	15,557	1,803	879	4,539	2,485	2,620	2,330	288	145	53	50	287	78
2005	16,212	1,785	888	4,943	2,004	2,961	2,680	299	166	117	65	205	100
2006	16,728	1,723	943	5,054	1,685	3,157	3,205	350	138	110	71	231	61
2007	18,516	1,674	866	5,881	1,636	3,643	3,442	316	172	163	133	530	60
2008	19,300	1,706	917	4,997	2,058	3,678	3,853	333	205	392	145	854	169
2009	21,142	1,509	717	4,651	3,363	4,110	4,126	302	179	309	139	1,646	92
2010	22,428	1,400	775	5,730	3,132	4,394	4,008	357	185	292	327	1,749	80
2011	24,390	1,198	693	5,668	4,394	4,725	3,978	375	214	392	448	2,204	101
2012	25,334	1,500	686	6,804	3,949	5,283	3,955	383	138	440	112	1,952	129
2013	27,491	1,388	677	7,737	4,697	5,455	4,272	492	158	611	140	1,780	83

[1] Other partnerships are those which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Table 10. Partnerships, Partners, Total Assets, Total Receipts and Total Net Income (Loss), by Selected Industries, Tax Years 2012–2013

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

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change	Total assets		Percentage change
	2012	2013		2012	2013		2012	2013	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	3,388,561	3,460,699	2.1	25,333,616	27,491,241	8.5	22,014,928,866	24,163,126,120	9.8
Agriculture, forestry, fishing, and hunting	151,291	135,405	-10.5	485,553	441,760	-9.0	206,267,740	208,648,661	1.2
Mining	32,276	34,278	6.2	1,861,948	2,314,655	24.3	498,947,460	562,380,860	12.7
Utilities	3,053	3,466	13.5	138,093	151,955	10.0	301,316,906	339,285,146	12.6
Construction	160,553	152,698	-4.9	425,663	431,783	1.4	185,368,061	193,347,348	4.3
Manufacturing	66,983	68,621	2.4	847,487	1,134,528	33.9	766,973,149	730,936,983	-4.7
Wholesale trade	63,917	72,113	12.8	587,790	702,667	19.5	229,545,873	254,567,008	10.9
Retail trade	158,529	165,059	4.1	648,016	633,240	-2.3	168,389,062	182,136,032	8.2
Transportation and warehousing	41,567	42,871	3.1	2,968,476	3,384,053	14.0	436,329,482	561,529,932	28.7
Information	38,380	34,858	-9.2	204,379	145,926	-28.6	662,748,863	743,059,219	12.1
Finance and insurance	306,245	317,478	3.7	6,296,529	6,702,857	6.5	12,151,867,789	13,707,433,563	12.8
Securities, commodity contracts, and other financial investments and related activities	231,455	243,220	5.1	4,444,389	5,007,791	12.7	10,359,613,108	11,811,809,591	14.0
Securities and commodity contracts and exchanges	12,676	9,930	-21.7	525,163	424,651	-19.1	566,371,544	675,668,054	19.3
Other financial investment activities	218,779	233,290	6.6	3,919,226	4,583,140	16.9	9,793,241,564	11,136,141,536	13.7
Funds, trusts and other financial vehicles	41,762	46,150	10.5	1,650,358	1,522,651	-7.7	1,450,993,551	1,667,383,888	14.9
Other finance and insurance	33,028	28,108	-14.9	201,782	172,415	-14.6	341,261,130	228,240,084	-33.1
Real estate and rental and leasing	1,664,237	1,721,957	3.5	7,326,019	7,612,651	3.9	4,952,793,483	5,242,573,943	5.9
Real estate	1,622,349	1,678,148	3.4	7,133,255	7,241,979	1.5	4,820,459,417	5,099,273,513	5.8
Lessors of residential buildings and dwellings and cooperative housing	509,675	532,497	4.5	2,149,943	2,375,317	10.5	1,223,006,770	1,338,358,418	9.4
Lessors of nonresidential buildings (except miniwarehouses)	657,146	662,147	0.8	2,806,620	2,716,703	-3.2	2,338,893,110	2,425,126,835	3.7
Lessors of miniwarehouses and self-storage units	17,266	18,196	5.4	59,615	65,379	9.7	41,831,207	47,749,847	14.1
Lessors of other real estate property	99,915	101,672	1.8	516,370	456,286	-11.6	175,532,819	180,560,712	2.9
Other real estate activities	338,347	363,634	7.5	1,600,707	1,628,295	1.7	1,041,195,511	1,107,477,701	6.4
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted work)	41,888	43,809	4.6	192,765	370,672	92.3	132,334,066	143,300,430	8.3
Professional, scientific, and technical services	233,635	251,843	7.8	793,315	815,390	2.8	226,437,030	239,601,357	5.8
Management of companies (holding companies)	28,157	23,159	-17.8	1,149,013	1,199,885	4.4	637,075,485	585,795,255	-8.0
Administrative and support and waste management and remediation services	70,213	67,144	-4.4	185,862	159,907	-14.0	76,611,446	78,845,495	2.9
Educational services	14,380	22,867	59.0	37,308	53,730	44.0	4,435,201	5,291,513	19.3
Health care and social assistance	83,535	84,903	1.6	375,345	402,363	7.2	142,843,317	146,155,243	2.3
Arts, entertainment, and recreation	66,228	55,760	-15.8	314,098	462,932	47.4	107,642,256	119,221,100	10.8
Accommodation and food services	123,779	124,370	0.5	443,599	474,672	7.0	239,198,260	240,170,801	0.4
Other services	81,602	81,849	0.3	245,123	266,286	8.6	20,138,002	22,146,664	10.0
Nature of business not allocable	0	0	0.0	0	0	0.0	0	0	0.0

Footnotes at end of table.

Table 10. Partnerships, Partners, Total Assets, Total Receipts and Total Net Income (Loss), by Selected Industries, Tax Years 2012–2013—Continued

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

Industrial group	Total receipts		Percentage change	Total net income (loss)		Percentage change
	2012	2013		2012	2013	
	(10)	(11)	(12)	(13)	(14)	(15)
All industries	6,607,510,727	7,073,877,266	7.1	777,924,476	768,841,333	-1.2
Agriculture, forestry, fishing, and hunting	54,896,532	53,763,636	-2.1	8,304,887	5,017,624	-39.6
Mining	211,838,601	224,594,360	6.0	59,138,423	58,530,996	-1.0
Utilities	173,278,229	199,453,513	15.1	-4,716,888	-9,057,585	-92.0
Construction	220,725,258	243,821,725	10.5	8,669,997	11,277,032	30.1
Manufacturing	1,123,622,221	1,141,401,488	1.6	61,628,758	58,862,206	-4.5
Wholesale trade	758,413,067	866,165,311	14.2	18,852,528	16,644,433	-11.7
Retail trade	472,156,677	484,218,214	2.6	10,313,876	10,504,687	1.9
Transportation and warehousing	199,550,676	231,403,775	16.0	7,318,724	618,711	-91.5
Information	357,678,546	364,039,123	1.8	49,892,812	58,338,863	16.9
Finance and insurance	1,380,721,059	1,539,178,985	11.5	335,406,761	316,000,368	-5.8
Securities, commodity contracts, and other financial investments and related activities	1,166,387,678	1,323,908,844	13.5	271,937,363	258,074,319	-5.1
Securities and commodity contracts and exchanges	97,982,731	115,672,918	18.1	5,135,547	6,219,684	21.1
Other financial investment activities	1,068,404,946	1,208,235,926	13.1	266,801,816	251,854,635	-5.6
Funds, trusts and other financial vehicles	131,983,862	157,019,193	19.0	43,658,479	45,621,410	4.5
Other finance and insurance	82,349,520	58,250,948	-29.3	19,810,919	12,304,639	-37.9
Real estate and rental and leasing	448,113,290	489,007,095	9.1	66,865,794	82,333,845	23.1
Real estate	405,782,208	442,307,380	9.0	56,385,374	70,496,746	25.0
Lessors of residential buildings and dwellings and cooperative housing	66,707,535	62,259,002	-6.7	-9,359,201	-8,331,996	11.0
Lessors of nonresidential buildings (except miniwarehouses)	139,703,638	174,220,420	24.7	53,113,883	61,624,928	16.0
Lessors of miniwarehouses and self-storage units	4,245,774	4,303,136	1.4	2,242,796	2,683,904	19.7
Lessors of other real estate property	17,106,467	14,697,002	-14.1	5,177,023	5,378,972	3.9
Other real estate activities	178,018,794	186,827,820	4.9	5,210,872	9,140,938	75.4
Rental and leasing services and lessors of nonfinancial intangible assets (except copyrighted work)	42,331,083	46,699,716	10.3	10,480,420	11,837,099	12.9
Professional, scientific, and technical services	444,676,699	466,711,615	5.0	91,175,427	89,970,515	-1.3
Management of companies (holding companies)	102,839,694	81,613,207	-20.6	23,664,131	22,892,797	-3.3
Administrative and support and waste management and remediation services	111,513,625	120,391,034	8.0	4,614,174	8,443,862	83.0
Educational services	6,321,255	6,102,894	-3.5	679,249	-82,231	-112.1
Health care and social assistance	252,015,902	255,926,652	1.6	32,904,058	32,500,417	-1.2
Arts, entertainment, and recreation	71,849,544	72,956,897	1.5	750,932	2,852,545	279.9
Accommodation and food services	186,323,865	201,123,051	7.9	856,166	1,947,186	127.4
Other services	30,975,986	32,004,691	3.3	1,604,669	1,245,062	-22.4
Nature of business not allocable	0	0	0.0	0	0	0.0

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

Source: IRS, Statistics of Income Division, Partnerships, April 2015.

Controlled Foreign Corporations, 2010

by Jason Wenrich

For Tax Year 2010, foreign corporations controlled by U.S. multinational corporations held \$15.9 trillion in assets and reported receipts of \$6.2 trillion. These controlled foreign corporations (CFCs) paid \$114.4 billion in foreign income taxes on \$822.0 billion of earnings and profits (E&P) (less deficit) before income taxes. While E&P (less deficit) increased by more than 24 percent from Tax Year 2008, CFC assets and receipts increased less than 10 percent and foreign taxes paid decreased.

Almost 79 percent, or 66,225, of CFCs for Tax Year 2010 were concentrated in three major industrial sectors: (1) services; (2) goods production; and (3) distribution and transportation of goods. These three industrial sectors accounted for 84.5 percent of total receipts (\$5.2 trillion), 77.8 percent of E&P (less deficit) before income taxes (\$639.9 billion), and 63.9 percent of income taxes (\$73.2 billion). Foreign corporations in the finance, insurance, real estate, and rental and leasing sector held 36.8 percent of total CFC assets (\$5.9 trillion) while generating only 8.4 percent of total CFC receipts (\$519.1 billion) and 10.3 percent of total CFC E&P (less deficit) before income taxes (\$84.6 billion).

For Tax Year 2010, some 84,260 CFCs were incorporated in 186 different countries.¹ Almost 41 percent, or 34,301, of these CFCs were incorporated in Europe. Nearly 91 percent of these European CFCs were located in European Union countries. Asian CFCs accounted for 25.3 percent of all CFCs; 14.1 percent were incorporated in Latin America.

Controlled Foreign Corporations as Vehicles for Direct Foreign Investment

Direct foreign investment by U.S. persons may take several forms, including foreign branches, partnerships, and separate corporations. This article deals with the use of the corporation as a vehicle for direct foreign investment. For U.S. income tax purposes, a foreign corporation is “controlled” if U.S. shareholders own more than 50 percent of its outstanding voting stock, or more than 50 percent of the value of all its outstanding stock (directly, indirectly, or constructively) on any day during the foreign corporation’s tax year. A “noncontrolled” foreign corporation is any foreign corporation that fails to meet either of the above requirements for control. For purposes of determining

control, a U.S. shareholder is defined as a U.S. person who owns 10 percent or more of the foreign corporation’s total combined voting stock.² However, for Statistics of Income purposes, a foreign corporation is controlled only if one U.S. corporation satisfies either of the above 50-percent ownership requirements for an uninterrupted period of at least 30 days during the foreign corporation’s tax year.³ For Tax Year 2010, there were 12,358 U.S. corporations that held such control over 84,260 CFCs. All statistics in this article pertaining to CFCs meet this definition.

In general, the income of a CFC is not taxable to the U.S. shareholders until repatriated in the form of a dividend. Prior to 1962, U.S. taxpayers could defer U.S. tax on such income indefinitely by accumulating this income in a CFC. To address the potential for tax avoidance, Congress enacted the Subpart F provisions of the Internal Revenue Code in 1962.⁴ These provisions require certain items of income to be treated as dividends deemed paid to the U.S. shareholders and, therefore, subject to current U.S. taxation. Currently, a U.S. shareholder of a CFC may be required to include in gross income the shareholder’s ratable share of the CFC’s: (1) Subpart F income;⁵ (2) earnings invested in U.S. property; (3) previously excluded Subpart F income withdrawn from “qualified investments” in less developed countries; (4) previously excluded export trade income withdrawn from investment in export trade assets; and (5) factoring income (income derived from the acquisition of a trade or service receivable). For Tax Year 2010, CFCs reported a total of \$81.9 billion of Subpart F income.

Assets, Receipts, and Earnings and Profits for CFCs by Industrial Sector

For Tax Year 2010, goods producers accounted for 14.4 percent of end-of-year assets and 34.5 percent of total receipts (see Figure A). CFCs in this industrial sector earned 26.2 percent of the E&P (less deficit) before income taxes for all corporate-owned CFCs. Goods producers paid \$27.8 billion of foreign taxes, representing 24.3 percent of all foreign taxes paid by CFCs. Food, beverage and tobacco, chemical, computer and electronic products, and transportation equipment manufacturers collectively reported 63.4 percent of end-of-year assets, 64.0 percent of total receipts, and 71.0 percent of E&P (less deficit)

¹ Based on unpublished data.

² The current definition of a Controlled Foreign Corporation is provided in Internal Revenue Code section 957. Ownership attribution rules are provided in section 958.

³ The statistics in this article pertain only to foreign corporations for which one U.S. corporation satisfies the requirements for control. This is because complete Form 5471 filings are required only for foreign corporations controlled by a single U.S. shareholder (i.e., those shareholders meeting the definition of a “Category of Filer 4” taxpayer per the Form 5471 instructions). Partial filing requirements exist for noncontrolled foreign corporations and for controlled foreign corporations which are not controlled by a single U.S. shareholder. For more details, refer to the instructions for Form 5471.

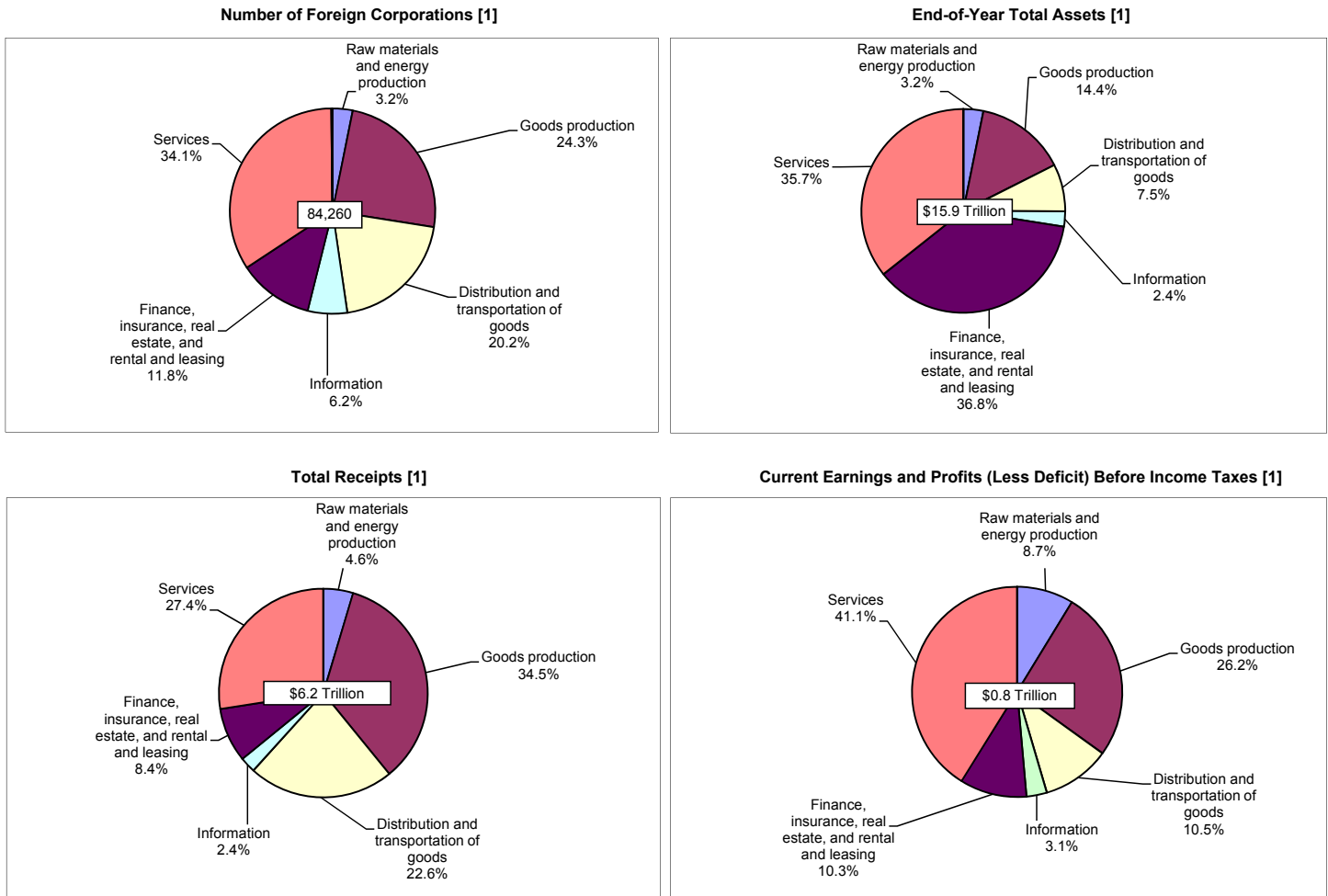
⁴ The prevention of tax avoidance was a primary tax policy objective that led to the enactment of the Subpart F provisions of the Internal Revenue Code. Other policy considerations also contributed to the enactment of Subpart F. For more detailed information on the history of Subpart F, see The Deferral of Income Earned Through U.S. Controlled Foreign Corporations: A Policy Study, Office of Tax Policy, Department of the Treasury, December 2000.

⁵ See “Subpart F income” in the Explanation of Selected Terms section of this article.



Figure A

U.S. Corporations and Their Controlled Foreign Corporations: Number, End-of-Year Total Assets, Total Receipts, and Current Earnings and Profits (Less Deficit) Before Income Taxes, by Industrial Sector of Controlled Foreign Corporation, Tax Year 2010



[1] Includes "Nature of business not allocable," not shown separately.
 NOTE: Detail may not add to 100 percent because of rounding. For more details, see Table 1.
 Source: IRS, Statistics of Income Division, Controlled Foreign Corporations, April 2014.

before income taxes for all CFCs in the goods production sector. Chemical manufacturers alone generated 25.2 percent of the E&P (less deficit) before income taxes and 25.6 percent of the foreign income taxes reported by all goods producers. Within the goods production sector, paper manufacturers and petroleum and coal products manufacturers experienced significant increases in profitability. Paper manufacturers reported \$3.9 billion in E&P (less deficit) before income taxes for Tax Year 2010, after having reported only \$824.7 million in earnings for Tax Year 2008. Petroleum and coal product manufacturers reported an increase in E&P (less deficit) before income taxes from \$1.1 billion for Tax Year 2008 to \$7.5 billion for Tax Year 2010.

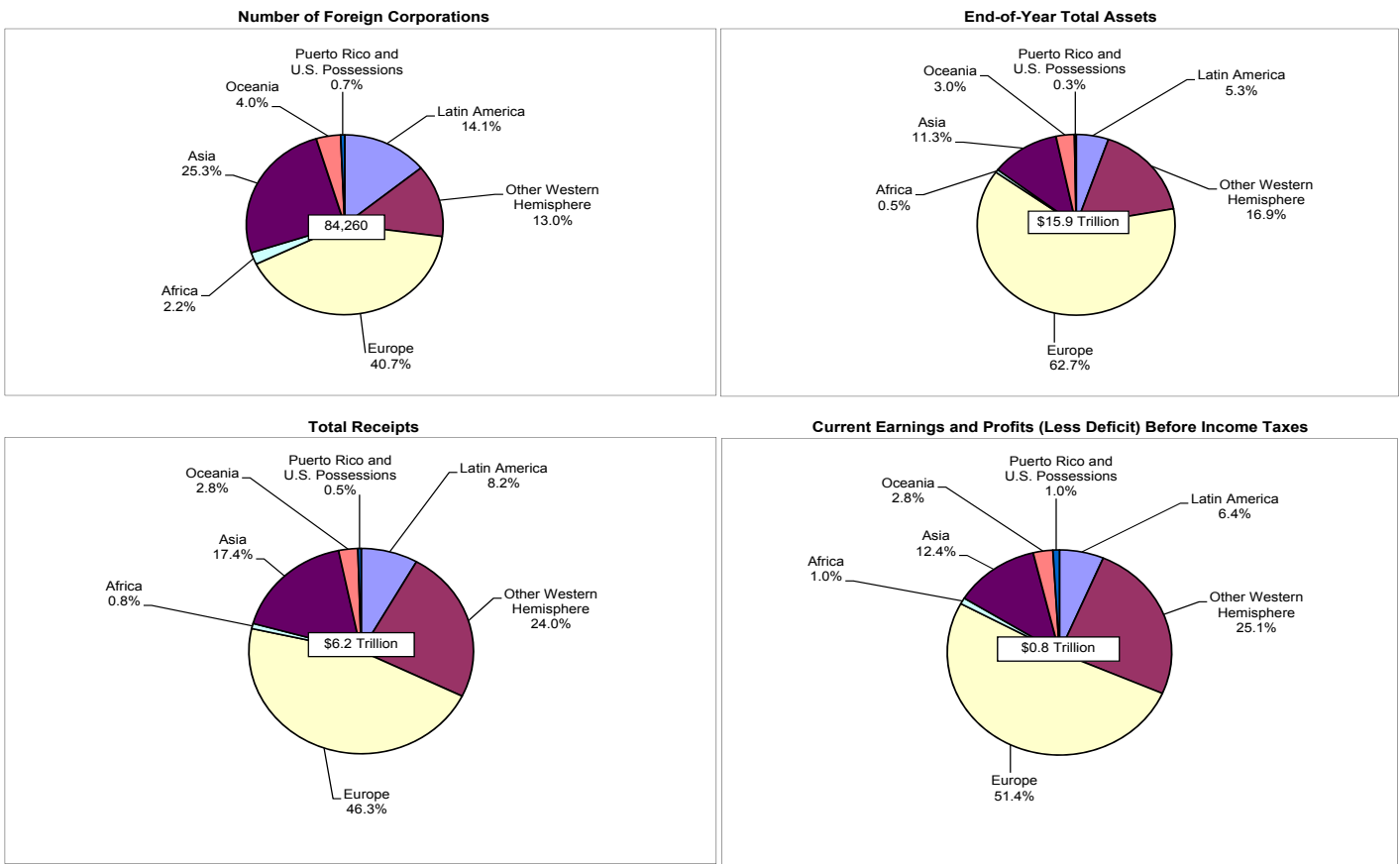
For Tax Year 2010, CFCs engaged in finance, insurance, real estate, and rental and leasing held 36.8 percent of all assets while generating only 8.4 percent of the total receipts and 10.3

percent of the E&P (less deficit) before income taxes reported by all CFCs. Although the number of CFCs in this sector decreased by 2.3 percent and end-of-year assets decreased by 13.2 percent from 2008, E&P (less deficit) before income taxes increased by 51.2 percent, from Tax Year 2008. More than \$5.0 trillion, or more than 86.0 percent of the assets reported for this industrial sector were attributable to finance corporations, which also generated 70.7 percent of total receipts and 80.0 percent of the E&P (less deficit) before income taxes. Insurance CFCs reported more than \$0.6 trillion in end-of-year assets or 11.0 percent of the total assets for the finance, insurance, real estate and rental and leasing sector and over \$0.1 trillion in receipts, representing 23.2 percent of the total receipts for this sector.

There were more CFCs in the services sector than any other industrial sector. For Tax Year 2010, some 34.1 percent of all CFCs were classified as service corporations. Service providers

Figure B

U.S. Corporations and Their Controlled Foreign Corporations: Number, End-of-Year Assets, Total Receipts, and Current Earnings and Profits (Less Deficit) Before Income Taxes, by Geographic Region of Incorporation of Controlled Foreign Corporation, Tax Year 2010



NOTE: Detail may not add to 100 percent because of rounding. For more details, see Table 2.
 Source: IRS, Statistics of Income Division, Controlled Foreign Corporations, April 2014.

reported \$5.7 trillion in end-of-year assets and nearly \$1.7 trillion in receipts. However, excluding management and holding companies, CFCs classified in the services sector reported only \$0.8 trillion in end-of-year assets and \$0.5 trillion in receipts.

Every major industrial sector, except for raw materials and energy production, showed increases in E&P (less deficit) before income taxes between Tax Year 2008 and Tax Year 2010. CFCs engaged in finance, insurance, real estate, and rental and leasing reported a 51.2-percent increase, the largest of any major industrial sector. Services CFCs reported an increase of 26.1 percent while also reporting a 27.9-percent increase in total receipts. CFCs in the goods production sector reported an increase of 39.6 percent in E&P (less deficit) before income taxes. The raw materials and energy production sector was the only major industrial sector to show a decrease in E&P (less deficit) before income taxes from Tax Year 2008 to Tax Year 2010. The 16.6-percent decrease was reported despite a 7.6-percent increase in total receipts for the sector.

Assets, Receipts, and Earnings and Profits for CFCs by Geographic Distribution

The geographic distribution of CFCs by major region of incorporation shows that for Tax Year 2010, Europe remained the most significant region for CFC activity (Figure B). Europe alone accounted for 62.7 percent of end-of-year assets, 46.3 percent of total receipts, and 51.4 percent of E&P (less deficit) before income taxes for all CFCs. European CFCs paid 39.1 percent of the \$114.4 billion of foreign income taxes reported by all CFCs for Tax Year 2010. Within Europe, most CFC activity was concentrated in European Union (EU) countries. More than 90 percent of European CFCs were incorporated in EU countries. These CFCs reported 92.9 percent of ending assets, 85.9 percent of total receipts, and 86.4 percent of E&P (less deficit) before income taxes for all European CFCs. More than 43.5 percent of European CFCs not incorporated in EU countries were incorporated in Switzerland. These Swiss CFCs accounted for

78.6 percent of ending assets, 83.6 percent of receipts, and 79.0 percent of E&P (less deficit) before income taxes for non-EU European CFCs.

Other Western Hemisphere countries (which include Canada and Caribbean countries but exclude Central and South America) and Asia also were significant regions of CFC activity. CFCs conducting business in Other Western Hemisphere countries held 16.9 percent of all CFC end-of-year assets and reported 24.0 percent of all CFC receipts. These CFCs reported 25.1 percent of the E&P (less deficit) before income taxes and paid 25.0 percent of the foreign income taxes paid by all CFCs. Within the Other Western Hemisphere region, Canada was home to the largest amount of CFC activity. Canadian CFCs generated 48.0 percent of the total receipts for this region. Canadian CFCs accounted for 24.5 percent of the E&P (less deficit) before income taxes and 33.8 percent of the foreign income taxes for CFCs in this region. With 6,971 CFCs, Canada had more CFCs than any other country except the United Kingdom (8,123).

CFCs in Asia reported 11.3 percent of the ending assets, 17.4 percent of the total receipts, and 12.4 percent of the E&P (less deficit) before income taxes for all CFCs. More activity was reported for CFCs in Japan than any other Asian country. Japanese CFCs accounted for 41.1 percent of the ending assets, 25.0 percent of the total receipts, and 19.6 percent of the E&P (less deficit) before income taxes reported by all Asian CFCs. For Tax Year 2010, there were more CFCs incorporated in China (5,565) than any other Asian country, including Japan (2,570). In fact, for Tax Year 2010, only two countries had more CFCs than China.⁶ For Tax Year 2010, Japan (\$268.7 billion) was the only Asian country that accounted for more CFC receipts than China (\$191.8 billion).

The two geographic groupings with the smallest CFC representation were Africa and U.S. Possessions (including Puerto Rico). Only 2.8 percent of all CFCs were incorporated in these two regions. Collectively, they accounted for 0.8 percent of the end-of-year assets, 1.3 percent of total receipts, and 1.9 percent of E&P (less deficit) before income taxes for all CFCs. Within Africa, most CFC activity was concentrated in five countries. Egypt, Liberia, Mauritius, Nigeria, and South Africa collectively accounted for 88.3 percent of ending assets, 82.9 percent of the total receipts, and 90.7 percent of the E&P (less deficit) before income taxes for all African CFCs.⁷ Nearly 39 percent of the African CFCs were incorporated in South Africa alone and these South African CFCs reported 23.0 percent of the ending assets, 47.7 percent of the total receipts, and 23.5 percent of the E&P (less deficit) before income taxes reported by all African CFCs.⁸

Most CFC activity in the U.S. Possessions is attributable to Puerto Rico. Puerto Rican CFCs held 95.4 percent of ending

assets and generated 94.1 percent of the total receipts reported by all CFCs operating in the U.S. Possessions.⁹ For Tax Year 2010, the average tax rate for CFCs incorporated in Puerto Rico and U.S. Possessions was 5.4 percent compared to the average tax rate of 14.0 percent for all other CFCs.¹⁰ CFCs incorporated in African countries had the highest average tax rate of any region at 30.9 percent.

Between Tax Year 2008 and Tax Year 2010, the number of CFCs increased by less than 1 percent. However, CFC assets increased by 9.3 percent and E&P (less deficit) before income taxes increased by 24.2 percent. Despite a 4.3-percent decrease in the number of European CFCs between Tax Year 2008 and Tax Year 2010, end-of-year assets increased by 9.7 percent and E&P (less deficit) before taxes increased by 29.1 percent. Asia experienced the largest increase of any major geographic region in the number of CFCs between Tax Year 2008 and Tax Year 2010 (8.5 percent). This increase is largely attributable to the 22.4-percent increase in Chinese CFCs. Chinese CFCs reported a 50.6-percent increase in ending assets and a 53.0-percent increase in receipts. Despite this growth, Chinese CFCs reported only 25.8 percent as much in ending assets and 71.4 percent as much in receipts for Tax Year 2010 as were reported by Japanese CFCs.

CFC Profitability

For purposes of this article, two measures are used to assess pretax profitability for CFCs: rate of return on assets and profit margin. Rate of return on assets is defined as current E&P (less deficit) before income taxes divided by end-of-year assets. Profit margin is defined as current E&P (less deficit) before income taxes divided by total receipts.

For Tax Year 2010, profitability measures varied among the six major industrial sectors. CFCs engaged in raw materials and energy production reported both the highest rate of return (14.2 percent) and the highest profit margin (25.2 percent). The high profitability of this sector is attributable to CFCs in the mining, quarrying, and oil and gas extraction subsector. The return on assets for this subsector was 15.4 percent and the profit margin was 27.6 percent. CFCs in the utilities subsector reported an 8.8-percent return on assets and an 17.4-percent profit margin, while CFCs engaged in agriculture, forestry, and fishing reported only a 5.2-percent rate of return on assets and a 6.1-percent profit margin.

The next highest return on assets were for CFCs engaged in the goods production sector (9.4 percent) and in the distribution and transportation of goods sector (7.2 percent). These CFCs, however, also reported the lowest profit margins of any sector (10.1 percent in the goods production sector, and 6.2 percent in the distribution and transportation of goods sector). CFCs in

⁶ The countries with the most CFCs are: United Kingdom (8,123), Canada (6,971), China (5,565), Mexico (4,823), Germany (3,856), Netherlands (3,519), France (3,221), Australia (2,678), Japan (2,570), and Hong Kong (2,492).

⁷ Based on unpublished data.

⁸ Based on unpublished data.

⁹ Based on unpublished data.

¹⁰ See "Average tax rate" in the Explanation of Selected Terms at the end of this article.

the finance, insurance, real estate, and rental and leasing sector reported the lowest return on assets (1.4 percent). CFCs in the services sector reported the second highest profit margin (20.0 percent).

Distribution of Earnings and Profits by CFCs

For Tax Year 2010, CFCs distributed \$452.9 billion of E&P to U.S. and foreign shareholders. Nearly 73 percent of distributions of E&P were from not previously taxed E&P (\$328.9 billion), while the remainder was distributed from previously taxed E&P (\$123.9 billion). More than 26 percent of CFC distributions (or \$118.3 billion) represented taxable dividends to the U.S. parent corporation.

The majority of distributions of E&P are attributed to CFCs doing business in the goods production and services sectors. These two industrial sectors distributed \$329.3 billion of E&P or 72.7 percent of total distributions. Of this total, \$237.2 billion were from not previously taxed E&P, with the remaining \$92.1 billion coming from previously taxed E&P. Almost 24 percent of the distributions by goods producers were attributable to chemical manufacturers. Manufacturers of computers and electronic products and manufacturers of beverage and tobacco products accounted for an additional 16.3 percent and 9.9 percent of all distributions by CFCs in the goods production sector. CFCs classified as management companies reported 89.8 percent of the distributions to shareholders reported by all services CFCs. CFCs engaged in oil and gas extraction accounted for 54.7 percent of all distributions from the raw materials and energy production sector.

European-based CFCs accounted for 48.0 percent (\$217.3 billion) of all distributions of E&P. Nearly 64 percent of these distributions were from not previously taxed E&P (\$138.9

billion), with the remainder distributed from previously taxed E&P (\$78.4 billion). CFCs incorporated in European Union countries made 88.7 percent of all shareholder distributions by European CFCs. CFCs in the Other Western Hemisphere region distributed \$139.3 billion of E&P in Tax Year 2010 or 30.8 percent of all distributions. Bermudian CFCs accounted for 60.8 percent of these distributions; CFCs in Canada accounted for 18.6 percent and the Cayman Islands accounted for 13.8 percent.

Figure C displays taxable payout ratios by industrial sector. The taxable payout ratio is defined as taxable dividends paid to a U.S. person by a CFC with positive current E&P net of current-year Subpart F income divided by positive current E&P net of current-year Subpart F income (see definitions of “U.S. person,” “Current earnings and profits,” and “Subpart F income” in the Explanation of Selected Terms at the end of this article). For Tax Year 2010, CFCs reported a taxable payout ratio of 10.3 percent. CFCs in the raw materials and energy production sector reported the largest taxable payout ratio (23.2 percent). The goods production sector reported the lowest payout ratio (6.1 percent).

Accumulated Earnings and Profits by Industrial Sector and Geographic Region

For Tax Year 2010, CFCs had nearly \$2 trillion in end-of-year accumulated E&P. This is an increase of 22.9 percent over Tax Year 2008 end-of-year accumulated E&P.¹¹ Almost 88 percent of accumulated E&P was not previously taxed (\$1.7 trillion) while the remainder was previously taxed E&P (\$238.8 billion).¹²

CFCs doing business in the goods production and services sectors accounted for the majority of end-of-year accumulated E&P. These two industrial sectors held \$1.3 trillion, or 64.6

Figure C

U.S. Corporations and Their Controlled Foreign Corporations: Number of Foreign Corporations with Positive Current Earnings and Profits Net of Current-Year Subpart F Income and Taxable Payout Ratios, by Industrial Sector of Controlled Foreign Corporation, Tax Year 2010

[Money amounts are in thousands of dollars]

Industrial sector of Controlled Foreign Corporation	Number of foreign corporations with positive current earnings and profits net of current-year Subpart F income	Positive current earnings and profits net of current year Subpart F income [1]	Taxable payout ratio (percentage)
	(1)	(2)	(3)
All industries [2]	46,377	669,983,129,444	10.3
Raw materials and energy production	1,035	47,487,128,715	23.2
Goods production	12,568	184,474,256,712	6.1
Distribution and transportation of goods	10,330	67,832,080,860	7.5
Information	2,722	24,994,060,204	6.4
Finance, insurance, real estate, and rental and leasing	4,655	77,237,796,415	7.9
Services	15,001	267,926,287,066	12.7

[1] Amounts are multiplied by the total percentage of voting stock owned by the Form 5471 filer at the end of its annual accounting period.

[2] Includes “Nature of business not allocable,” not shown separately and is therefore larger than the sum of the detail.

Source: IRS, Statistics of Income, Controlled Foreign Corporations, April 2014.

¹¹ Based on unpublished data.

¹² See “Previously taxed earnings and profits” in the Explanation of Selected Terms section of this article.

percent, of the total end-of-year accumulated E&P, \$1.1 trillion, or 65.6 percent, of not previously taxed E&P, and \$137.7 billion, or 57.6 percent, of the previously taxed E&P reported by all CFCs. Almost 30 percent of the total end-of-year accumulated E&P of goods producers was attributable to chemical manufacturers. These CFCs held 30.7 percent (\$162.4 billion) of not previously taxed E&P reported by all goods producers.

Computer and electronic product manufacturers accounted for an additional 23.5 percent of the total end-of-year accumulated E&P for goods producers. CFCs classified as management companies reported 76.8 percent (\$531.4 billion) of total end-of-year accumulated E&P and 75.4 percent (\$447.7 billion) of the not previously taxed E&P reported by all services CFCs.

European-based CFCs accounted for 54.4 percent (\$1.1 trillion) of total end-of-year accumulated E&P and 53.0 percent (\$907.3 billion) of not previously taxed E&P. CFCs incorporated in European Union countries reported 81.2 percent of total end-of-year accumulated E&P and 80.2 percent of the not previously taxed E&P reported by all European CFCs. Switzerland reported the majority of the remaining European total end-of-year accumulated E&P (\$180.4 billion). CFCs in the Other Western Hemisphere region reported \$449.7 billion or 23.0 percent of total end-of-year accumulated E&P. Bermuda accounted for 42.3 percent of this total accumulated E&P; CFCs in Canada accounted for 28.2 percent and the Cayman Islands accounted for 18.8 percent.

Data Sources and Limitations

The statistics presented in this article are based on information collected from corporate income tax returns (Form(s) 1120) with accounting periods ending July 2010 through June 2011 and their attached Form(s) 5471, *Information Return of U.S. Persons With Respect to Certain Foreign Corporations*. A U.S. corporation is required by Internal Revenue Service regulations to submit a Form 5471 for any Controlled Foreign Corporation (CFC) with an accounting period ending with or within the U.S. parent's accounting period. Thus, the accounting periods for Tax Year 2010 CFCs may have ended as early as July 2009 and as late as June 2011. However, most CFC activity occurred in Calendar Year 2010. These statistics report data for active foreign corporations controlled by U.S. corporations.¹³

Coefficient of variation (CV) tables are not provided because these data are not subject to significant sampling error. For example, CFCs sampled at a 100-percent rate accounted for 96.4 percent of the sampled population and 87.0 percent of the estimated population. Furthermore, CFCs sampled at a 100-percent rate accounted for 99.6 percent of the total ending assets for all CFCs.¹⁴ However, these data may be subject to nonsampling error.

Several limitations apply when making comparisons to prior-year statistics. First, the data in this article are based on a sample of U.S. corporations. For Tax Year 2010, this sample generally includes all CFCs controlled by U.S. corporations with \$50 million or more in total assets or \$10 million or more in "proceeds" and all CFCs controlled by U.S. corporations with less than \$50 million in total assets in the SOI corporate sample.¹⁵ The sample for the Tax Year 2010 CFC statistics is far more inclusive than studies conducted before Tax Year 2004, which included only the 7,500 largest CFCs controlled by U.S. corporations with \$500 million or more in total assets.

Second, statistics previously published by Statistics of Income for tax years before 1986 were for all CFCs controlled by U.S. corporations with total assets of \$250 million or more, and were not limited to the 7,500 largest active CFCs controlled by U.S. corporations with total assets of \$500 million or more. Therefore, the statistics for these years include smaller and also inactive CFCs. For this reason, comparisons between statistics on the largest CFCs and statistics for years before 1986 should be made with caution.

Finally, fluctuations in exchange rates can have significant effects on the reported statistics. Financial statistics that are translated using current (as opposed to historical) rates of exchange can be distorted by large exchange rate fluctuations. For example, the weakening of the U.S. dollar against many currencies from Tax Year 2002 to Tax Year 2004 certainly contributed to the large increases in some statistics over that period. The U.S. dollar generally fluctuated far less against most major currencies between Tax Year 2008 and Tax Year 2010 than it had between Tax Year 2002 and Tax Year 2004.

Caution should also be used when comparing data by industrial groupings. Beginning with Tax Year 1998, CFCs were classified under the North American Industry Classification System (NAICS), which differs from the Standard Industrial Classification (SIC) system used before Tax Year 1998. While most industries were not affected by the implementation of NAICS, the groupings of some economic activities were changed. The most significant change was the movement of the management of companies and enterprises sector from finance, insurance, and real estate under the SIC system to the services sector under NAICS. Furthermore, CFCs were classified by industry based on their principal business activity as reported on Form 5471. However, assets, receipts, and profits may have also been related to secondary business activities. It is not possible to measure the extent of these secondary business activities due to these activities not being detailed on Form 5471.

The data reported on Form 5471 generally represent the financial information of each foreign corporation and not the amounts attributable to the U.S. shareholder filing the Form 5471. Data reported on Form 5471, Schedule I, are the exception to this

¹³ See definition of "Active versus inactive Controlled Foreign Corporations" in the Explanation of Selected Terms section.

¹⁴ Based on unpublished data.

¹⁵ See Statistics of Income—2010, Corporation Income Tax Returns, for more complete description of the SOI Corporate sample. The SOI Corporate sample is the basis for the SOI Controlled Foreign Corporation sample. In other words, the Controlled Foreign Corporation sample includes every Form 5471 filed by each corporation in the SOI Corporate sample.

general rule. The Subpart F income and dividends received reported on the Schedule I represent the amount of foreign dividends taxable to the U.S. shareholder filing the Form 5471.

U.S. shareholders do not prepare consolidated Form 5471 filings as they typically do for Forms 1120 that are filed for domestic corporations. U.S. shareholders file a separate Form 5471 for each foreign corporation for which this form is required. As a result, the Form 5471 data presented in this article contain inherent double counting to the extent that intercompany transactions occur.

Explanation of Selected Terms

Active versus inactive Controlled Foreign Corporations—In general, a foreign corporation was considered “active” if earnings and profits, income taxes, receipts, expenses, distributions of E&P, or certain transactions between the foreign corporation and its subsidiaries or majority shareholder were reported on Form 5471, *Information Return of U.S. Persons with Respect to Certain Foreign Corporations*. The filing of Form 5471 was required even if a CFC was dormant or inactive for Tax Year 2010. Only data from active CFCs are included in the statistics in this article, unless otherwise noted.

Average tax rate—For purposes of this article, the average tax rate is defined as income tax divided by earnings and profits (less deficit) before income taxes.

Controlled Foreign Corporation—Section 957 of the Internal Revenue Code defines a foreign corporation as being “controlled” if more than 50 percent of the total combined voting power of all classes of stock of such corporation entitled to vote, or more than 50 percent of the value of all its outstanding stock, is owned (directly, indirectly, or constructively) by U.S. shareholders on any day during the foreign corporation’s tax year. A U.S. shareholder for purposes of determining control is defined as a “U.S. person”¹⁶ owning 10 percent or more of the foreign corporation’s voting stock. For purposes of these statistics, a foreign corporation was “controlled” only if a single U.S. corporation satisfied the ownership requirements for an uninterrupted period of at least 30 days. These are the only foreign corporations for which complete Form 5471 filings were required. U.S. corporations may also control a CFC through a partnership where the U.S. corporation is the controlling partner. To the extent possible, these CFCs have also been included in these statistics.

Country of incorporation—The country of incorporation is the country under whose laws the CFC is legally created. The CFC’s country of incorporation is not necessarily the principal place of business. For Tax Year 2010, there were 1,534 CFCs (1.8 percent) which reported a principal place of business that differed from the reported country of incorporation. Table 2 provides data by country of incorporation; data by principal place of business are not included in these statistics.

Current earnings and profits—“Current earnings and profits” represent the difference between total earnings and profits of

the foreign corporation at the end of the current year (before reduction by dividends paid during the year) and the accumulated earnings and profits of the corporation at the beginning of the year. Although current earnings and profits typically are an after-tax measure of profits, they are shown in these statistics both before and after taxes. “Earnings and profits” is a tax concept referring to the economic capacity of a corporation to make a distribution to shareholders that is not a return on capital. The term “earnings and profits” is not specifically defined in the Internal Revenue Code.

In those instances where current earnings and profits were not reported for the foreign corporation, net income per books was used in place of missing earnings and profits.

Distributions out of earnings and profits—A distribution comes first from current earnings and profits and then from accumulated earnings and profits.

Income taxes—CFCs reported income, war profits, and excess profits taxes paid or accrued to any foreign country or U.S. Possession as income tax for their annual accounting periods.

OPEC countries—The member countries of the Organization of Petroleum Exporting Countries for Tax Year 2010 were: Algeria, Angola, Ecuador, Iran, Iraq, Kuwait, Libya, Nigeria, Qatar, Saudi Arabia, United Arab Emirates, and Venezuela. (Although OPEC countries are not discussed in the text, they are included in Table 2.)

Previously taxed earnings and profits—This includes any earnings and profit amounts that were subject to U.S. tax in the current year or in a prior year, but not distributed. Previously taxed earnings and profits include amounts related to Subpart F income (see definition below), earnings related to investments in certain U.S. property, previously excluded Subpart F income withdrawn from qualified investments, previously excluded export trade income withdrawn from investment in export trade assets, factoring income, and earnings invested in excess passive assets.

Subpart F income—Internal Revenue Code sections 951 and 952 stipulate specific cases in which earnings and profits are deemed to have been paid by a CFC to a U.S. shareholder. Such income is subject to U.S. tax whether or not it is repatriated to U.S. shareholders in the form of an actual dividend. Internal Revenue Code section 951 requires that U.S. shareholders include in their gross incomes certain undistributed profits of foreign corporations controlled by U.S. shareholders. Subpart F income from a CFC includes certain insurance income of U.S. risks, “foreign base company” income, international boycott participation income, bribes and other illegal payments to foreign government officials, and income from any country that the United States does not recognize or from which it has severed relations, or which repeatedly provides support for acts of international terrorism.

Total receipts—Total receipts equal business receipts (gross receipts from sales and operations) plus income from investment activity. In the statistics reported prior to 1990, “business

¹⁶ See definition of “U.S. person” elsewhere in this section.

receipts” were used to describe the larger of “gross receipts from sales and operations” and “total income.” The latter is a tax return concept used to describe the sum of business receipts less cost of sales and operations (i.e., gross profit), plus income (less loss) from investments.

U.S. person—A U.S. person can be a U.S. citizen or resident individual, a domestic partnership, a domestic corporation, or an

estate or trust (other than a foreign estate or trust whose income from sources outside the United States is not includable in the beneficiaries’ gross income).

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