1976 Statistics of Income

Business Income Tax Returns

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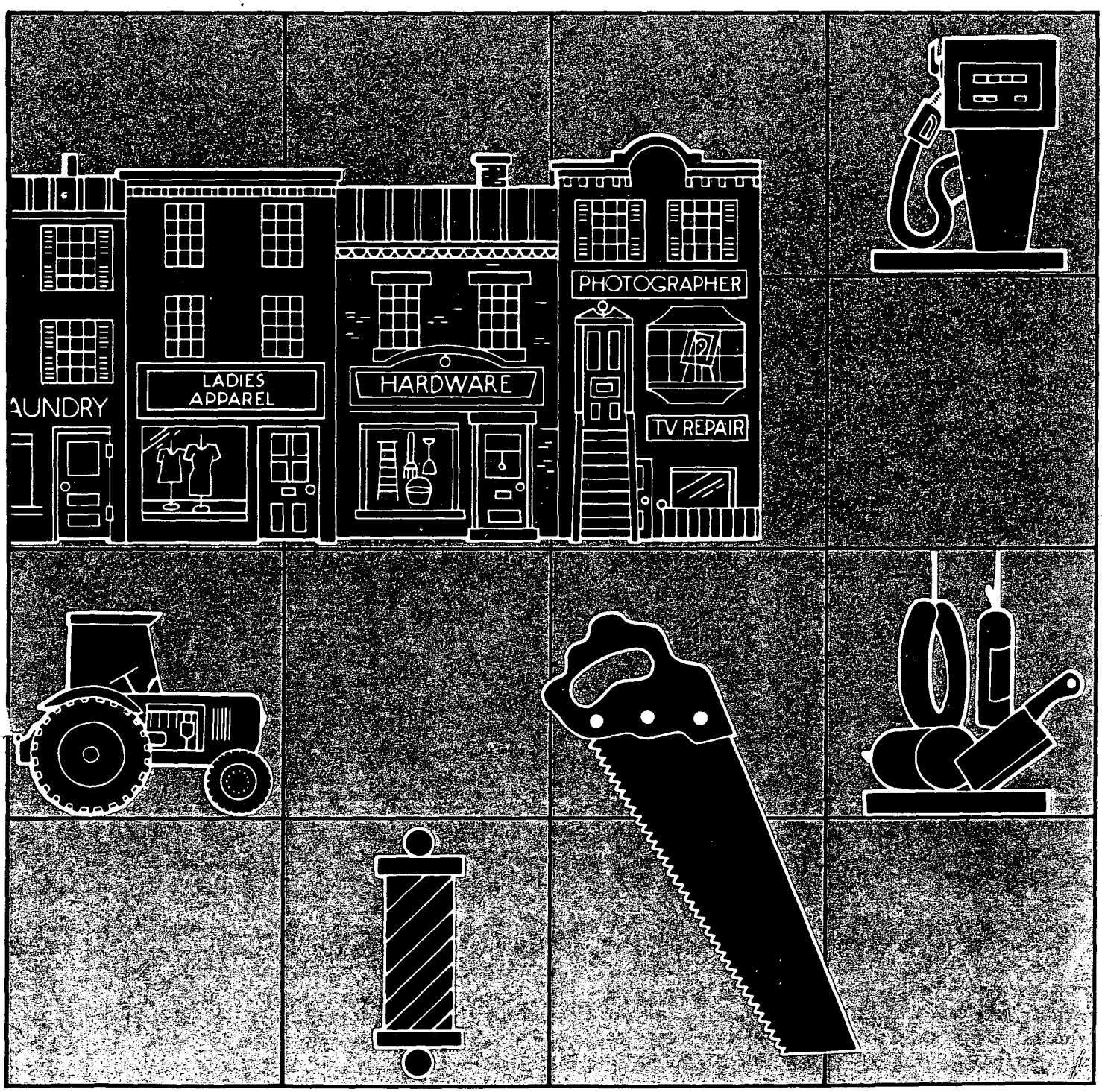
Sole Proprietorships
Partnerships



Department of Treasury **Internal Revenue Service** Publication 438 (11-79)

Department of the Treasury
Internal Revenue Service

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Statistics of Income 1976

Business Income Tax Returns

Sole Proprietorships
Partnerships

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Publication 438 (11-79)

This report annually contains data by industry on receipts, cost of sales and operations, deductions, and net income or deficit of sole proprietorships and partnerships. Classifications are also by State, size of business receipts and for partnerships by size of total assets. The report also contains every other year detailed balance sheet data for partnerships.

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This report was prepared under the direction of E. J. DiPaolo, Chief, Business and Tax Exempt Statistics Section, Statistics of Income Branch.

Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California; Holtsville, New York; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah; and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

October 24, 1979

The Honorable G. William Miller
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1976, Business Income Tax Returns. This report presents income and financial data based on samples of returns of sole proprietorships and partnerships with accounting periods ended July 1976 through June 1977.

Classification of the data by industry and measures of business size are regular features of this annual report. Included this year are data on the detailed sources of income of individuals with sole proprietorship businesses. Also, for partnerships, information on depreciation computed under the Class Life Asset Depreciation Range (CLADR) System and on the number of limited partnerships is provided for the first time.

With kind regards,

Sincerely,

Department of the Treasury Internal Revenue Service

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The statistics in the sole proprietorship section of this report are estimates derived from a stratified sample, selected before audit, of individual income tax returns filed for the 1976 Income Year. For nearly all taxpayers, the 1976 Income Year corresponded with the calendar year. A small number, however, reported for noncalendar years which ended during 1976 and 1977.

This section presents statistics for the single-owner businesses whose activities were reported to the Internal Revenue Service on the returns of individuals. These activities encompassed virtually the entire range of unincorporated, one-owner businesses, farms, and professional practices, from large enterprises with many employees and hired managers to the part-time operations in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned a cab and drove it during spare time to supplement the family income might both be included in the "sole proprietorship" statistics. Similarly, the barber who owned a shop and the barber who was the lessor of one of the chairs in the same shop were each also includible in the statistics. Excluded were sole proprietorship businesses reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved. For 1974, the most recent prior year for which data were published, there were estimated to be 33 thousand fiduciary income tax returns with sole proprietorship data showing a gross profit (business receipts less cost of sales and operations) of $0.6 billion. In contrast, the estimates for sole proprietorships reported on individual tax returns for 1976 were 11.4 million businesses showing gross profit of $170.3 billion.

The basis for inclusion in these statistics was that the sole proprietor must have filed an Individual Income Tax Return (Form 1040) including a business or farm schedule (Schedule C or F) or Form 4835 (Farm Rental Income and Expenses) covering a farm, business, or professional practice. Form 4835 provided Schedule F detail on income and expenses which were included in the farm statistics. In table 1.1, farms are subdivided into "farm operators" and "farm landlords." This latter classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement, one person supplied the land and perhaps some operating capital and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported a share of receipts from the sale of the crop and, if such was the arrangement, a share of expenses. The operator always reported his or her share of the receipts and expenses on the farm schedule, Schedule F. Likewise, if the landlord "materially participated" in the operation or management of the farm, the landlord used Schedule F to report his or her share of receipts and expenses. On the other hand, if the landlord did not materially participate in the operation or management of the farm, the landlord reported his or her share of receipts and expenses on Form 4835 and submitted Form 4835 with the rent schedule, Schedule E, of the individual income tax return.

For 1976, a return had to be filed by:

(a) a single person (other than a surviving spouse) under age 65 with gross income of at least $2,450 (as compared to a $2,350 filing requirement for 1975);

(b) a single person (other than a surviving spouse) age 65 or over with gross income of at least $3,200 ($3,100 for 1975);

(c) a surviving spouse under age 65 with gross income of at least $2,850 ($2,650 for 1975);

(d) a surviving spouse age 65 or over with gross income of at least $3,600 ($3,400 for 1975);

(e) a married couple, neither of whom filed a separate return, with both spouses under age 65 and a combined gross income of at least $3,600 ($3,400 for 1975);

(f) a married couple with one spouse age 65 or over and with a combined gross income of at least $4,350 ($4,150 for 1975);

(g) a married couple with both spouses age 65 or over and with a combined gross income of at least $5,100 ($4,900 for 1975);

(h) a married person (regardless of age) whose spouse was filing a separate return (e.g., to obtain a refund of income tax

withheld), if that married person had a gross income of $750 or more (no change from 1975).

There were two major exceptions to the above filing requirements:

(1) children claimed as dependents on their parents' return had to file if they had $750 or more unearned income (for example, dividends, interest, capital gains) and

(2) sole proprietors not meeting the gross income requirements were still required to file if they had $400 or more income from self-employment (generally, this meant $400 in trade or business profits).

In addition, some sole proprietors filed returns even though not otherwise required, because they elected to pay self-employment tax on farm gross profit, 1/ because they were receiving a refund of income taxes previously paid, or because they were claiming an earned income credit.

Most taxpayers had to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period for nearly all individuals, for purposes of this report, was Calendar Year 1976, this meant that returns were due by April 15, 1977. However, each taxpayer could be granted upon request one automatic 2-month extension of time to file if he or she paid any estimated tax due by the original due date when the request for an extension was made. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

Generally, a sole proprietor corresponded to a "self-employed" person, although some persons considered self-employed under the Internal Revenue Code were excluded from the statistics, notably business partners and persons not actually engaged in a trade or business such as public officials and clergymen. The statistics also exclude persons engaged in a profession and craftsmen, neither of whom were required to file a Schedule C; for example, physicians on the staff of a medical school and not engaged in an outside practice, or electricians employed by a manufacturing corporation who did not have a part-time business utilizing their skills as electricians.

The identification of a sole proprietorship from tax returns was not always exact. The taxpayer sometimes used Schedule C to report employee business expenses or partnership activity, and, conversely, sometimes used other parts of the return to report sole proprietorship activity. Such errors were corrected during statistical processing whenever possible; however, not all of them were identifiable, resulting in the incorrect inclusion of a small amount of non-sole proprietorship activity and the exclusion of some legitimate sole proprietorship activity. These taxpayer reporting errors particularly affected the industry "Direct selling establishments" which included door-to-door selling and selling merchandise at parties in private homes.

Chart 1A shows net income (less deficit) for the 10-year period, 1967 through 1976. Chart 1B shows a summary of some of the detail from table 1.6 for sole proprietors in some of the larger or more profitable industries. Chart 1C shows the distribution of the sources of income of nonfarm sole proprietors while Chart 1D illustrates the distribution of farmers' sources of income. Selected characteristics of the returns filed by sole proprietors for 1976 compared to 1975 are summarized in table 1A.

In general, the sole proprietorship reporting unit was the "business" or "firm," based on ownership. Separate Schedules C (or F) were filed for each business owned by the sole proprietor taxpayer; although if the taxpayer owned more than one business (especially if each was engaged in the same line of activity), a single Schedule C was sometimes filed depending on how the proprietor kept his or her books of account. Typically, taxpayers filed separate Schedules C (or F) if they were engaged in more than one business especially if the businesses involved different lines of activity. Thus, an individual who owned both a grocery store and a hardware store usually filed a separate Schedule C for each.

Often the "business" unit coincided with the "establishment" (the reporting unit used in most Bureau of the Census publications), especially in the case of smaller-size businesses, but with several exceptions. If ownership changed during the year, the same business was counted more than once for Statistics of Income, since it had different proprietors each of whom filed a Schedule C (or F) covering that portion of the year they owned the business. Other exceptions are illustrated best by the examples previously given of the barber shop which was two different "businesses," although a single "establishment," and the taxicab driver who had a "business," but no "establishment" or fixed place of business.

The definition of the sole proprietorship reporting unit was complicated in the case of multiple businesses reported on a joint return of husband and wife, depending on whether the businesses were owned by one or both spouses so that the possibility existed of separate Schedules C, for example, being filed for two businesses, in the same line of activity, because the husband owned one and the wife the other.

In any case, throughout the statistics, the reporting unit was the number of Schedules C (or F) filed with the return. No attempt was made during statistical processing to cope with taxpayer reporting variations in accounting for multiple businesses reported on a given return. Therefore, if a taxpayer filed a Schedule C for each "establishment" rather than for the business as a whole, this fact is reflected in the statistics.

Chart 1A

Sole proprietorships

Net income (less deficit), 1967-1976

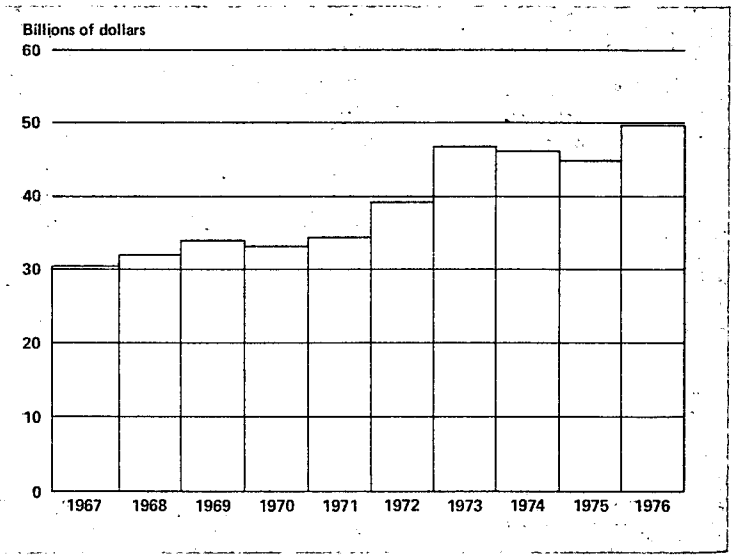
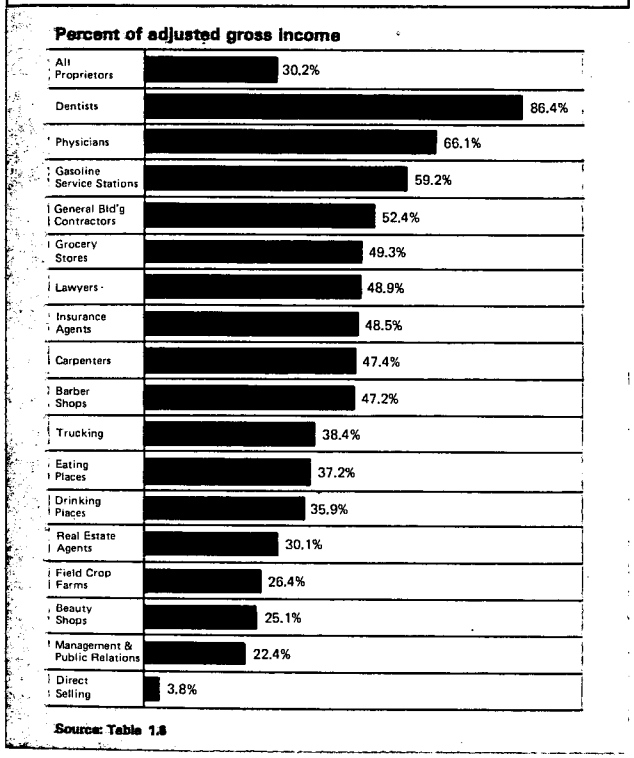


Chart 1B

Sole Proprietorships

Business profits as a percent of adjusted gross income for sole proprietors in selected industries



INDUSTRIAL ACTIVITY BY STATE

Tables 1.4 and 1.5 show sole proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the office of the practitioners who prepared their returns, or post office boxes. With the limitation that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or were operated in more than one State, the data in tables 1.4 and 1.5 represent estimates of sole proprietorship business activity in each State.

Table 1.4 provides data classified by detailed industry groups for the more populous States. Estimates for all States are presented in table 1.5. In order to achieve greater statistical reliability for the small- and medium-size States, industries were combined so that there are fewer industry groups in table 1.5 than in table 1.4.

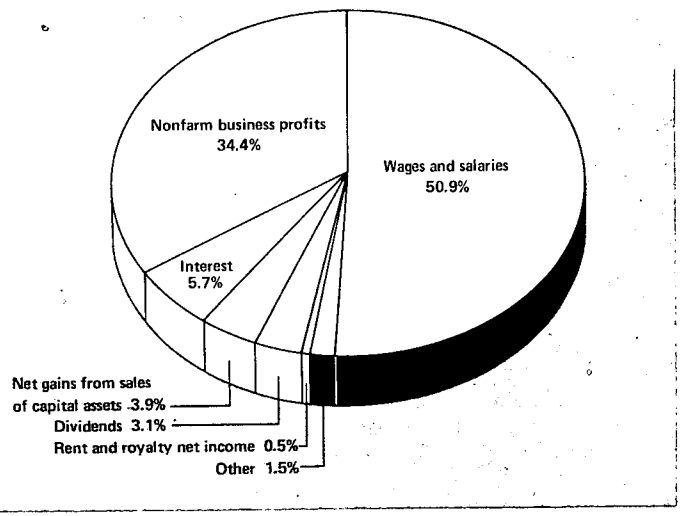
BUSINESS AND NONBUSINESS INCOME

Table 1.6 shows data from proprietors' Form 1040 individual income tax returns and their related business and farm Schedules C or F or Form 4835, cross-classified by size of the adjusted

1/ Farmers could elect to treat gross income as net earnings from self-employment notwithstanding a farm net loss.

Chart 1C

Nonfarm sole proprietors' sources of income



Source:
Table 1.8

gross income from the Form 1040 and the industrial activity shown on the Schedules C and F or Form 4835.

Table 1.8 shows sources of income (including wages and salaries, dividends, interest, and net capital gain or loss) as reported on the Form 1040 and related schedules classified by the industrial activity shown on the Schedules C and F or Form 4835.

Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in tables 1.6 and 1.8. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data. However, the return data are unduplicated for:

(a) "All industries," total,

(b) The industrial divisions when the businesses were in the same division,

(c) "Farms," and

(d) Subgroupings when the businesses were in the same subgroup (for example, in the case where there was a joint return of a physician-wife and a dentist-husband, the adjusted gross income and the other return data shown in the subgroup "medical and health services" were not duplicated).

An "all industries" total containing no duplication of return data is given, but the components of adjusted gross income have a different meaning from the same figures in a particular industry. For an industry or an industrial division, "Other income" (as shown in table 1.6) means all income included in adjusted gross income except income from businesses in that industry. For example, if a proprietor owned both a field crop farm and a grocery store, the return, adjusted gross income, and tax would be included in the table three times. Under field crop farms and total farms, "Other income" would include the income (or deficit) from the grocery store, and under grocery stores, "Other income" would include the income (or deficit) from the field crop farm. In the "all industries" total, however, the return data are included only once; "Net income (less deficit)" includes the income (or deficit) from both businesses, and "Other income" includes only nonbusiness income such as from investments or salaries.

There are many joint returns in tables 1.6 and 1.8 which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and by a wife who worked on a salaried basis, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

FARM PROPRIETORSHIPS

Schedule F, Farm Income and Expenses, and Form 4835, Farm Rental Income and Expenses, provided detailed types of farm income (summarized as "business receipts" in this report). Again, for 1976 (as for 1975), two of these detailed sources are shown in the Business Income Tax Returns report.

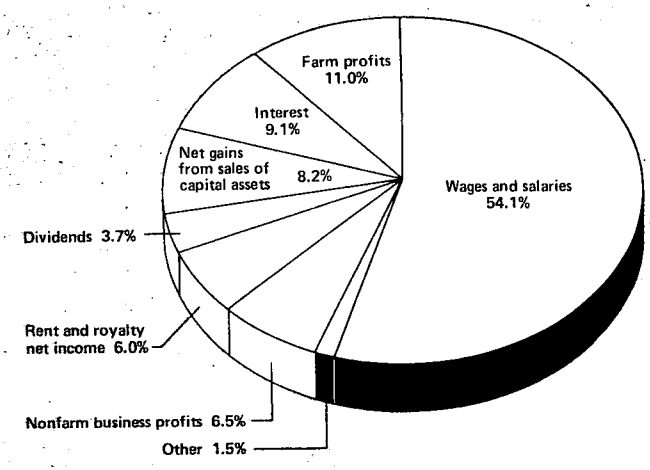
Table 1.7 shows two sources of farm income and two expense items from Schedule F, Farm Income and Expenses, or Form 4835, Farm Rental Income and Expenses:

(a) agricultural program payments; (b) commodity credit loans; (c) conservation expenses, and (d) land clearing expenses.

Agricultural program payments were comprised of all Government payments, whether received in cash, materials, or services. Government payments included those for approved conservation practices, improvements such as for pollution control, approved forestry practices (such as the planting of trees), and disaster

Chart 1D

Farmers' sources of income



Source:
Table 1.8

payments. Commodity credit loans represented loans from the Commodity Credit Corporation on commodities which were pledged as collateral. Taxpayers could elect to include the loan as income either in the year the proceeds of the loan were actually received or in the year the commodity was finally sold. In contrast, in statistics prepared by the U.S. Department of Agriculture, the loans were included for the year the amounts were actually received. Agricultural program payments and commodity credit loans are included in the statistics for "business receipts."

Conservation expenses included expenditures for the leveling and terracing of earth; construction of drainage and irrigation ditches, earthen dams, and ponds; eradication of brush; and planting of windbreaks. The deduction for conservation expenses was limited to 25 percent of gross income from farming. Besides conservation expenses, amounts spent for clearing land to make it suitable for farming were also deductible. This deduction was limited to the lesser of 25 percent of taxable income from farming, or $5,000. In the income statement statistics (table 1.2), conservation expenses and land clearing expenses are included in "other business deductions."

Table 1A.--Selected Items for Sole Proprietorships, 1975 and 1976

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

Item	1975	1976	Change, 1975 to 1976	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of businesses	10,881,969	11,358,235	476,266	4.4
Business receipts	339.2	375.0	35.8	10.5
Business deductions, total	294.6	325.5	30.9	10.5
Cost of sales and operations	185.7	204.7	19.0	10.2
Depreciation	15.8	17.4	1.6	9.9
Payroll	33.1	35.5	2.4	7.5
Net income (less deficit)	44.6	49.5	4.9	11.0
Net income	57.3	62.9	5.6	9.8
Deficit	12.7	13.4	0.7	5.8

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry

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

Industry	Businesses with and without net income: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industries	**11,358,235**	**374,960,485**	**17,381,285**	**8,287,960**	**8,438,873**	**35,538,960**	**49,500,188**	**0.6**	**0.8**	**1.6**	**1.2**	**2.3**	**1.2**	**0.8**	**1.9**
All nonfarm industries	**8,139,962**	**301,448,844**	**8,538,390**	**6,088,954**	**3,843,935**	**31,494,376**	**44,424,787**	**0.1**	**0.6**	**1.1**	**1.1**	**2.0**	**1.1**	**0.5**	**1.5**
Agriculture, forestry, and fishing	**3,470,438**	**77,709,573**	**9,190,234**	**2,299,677**	**4,718,434**	**4,621,997**	**5,738,144**	**1.9**	**2.9**	**2.9**	**3.1**	**3.8**	**4.5**	**3.1**	**3.2**
Farms, total	3,218,273	73,513,621	8,844,895	2,201,006	4,594,938	4,042,584	5,075,401	2.0	3.1	3.0	3.2	3.9	5.0	3.4	3.3
Field crop	1,405,730	30,632,338	4,221,149	1,039,748	1,937,852	1,463,880	5,593,319	3.1	4.1	4.7	4.6	5.8	6.3	4.3	6.6
Vegetable and melon	70,227	1,291,426	132,427	49,839	72,789	250,284	30,149	15.4	22.4	19.4	33.2	36.1	37.5	17.9	22.6
Fruit and tree nut	92,328	1,622,305	213,715	100,479	116,269	327,916	−35,119	11.5	15.2	12.9	15.5	17.6	16.9	24.2	13.0
Horticultural specialty	18,884	906,721	67,711	28,617	53,449	214,238	1,832	22.4	30.0	31.8	32.1	57.8	35.9	24.6	40.2
Beef cattle feedlots	2,927	573,122	11,133	4,775	16,456	12,127	−33,913	40.2	9.6	28.4	65.6	15.5	43.3	20.4	20.1
Beef cattle, except feedlots	758,549	13,380,326	1,517,402	389,044	1,061,725	521,098	−1,902,100	4.1	7.9	6.1	6.2	8.3	7.0	9.9	5.2
Hogs, sheep and goats	268,930	7,853,220	710,889	148,994	385,140	240,473	564,013	7.3	10.0	10.6	10.4	13.1	18.6	12.7	14.8
Dairy farms	234,391	11,991,797	1,361,858	260,875	654,032	694,849	1,333,852	7.5	9.8	8.8	11.1	11.8	13.9	10.0	18.5
Poultry and eggs	65,075	2,453,954	242,325	38,770	87,244	138,545	149,236	14.8	17.7	18.6	18.8	17.8	17.6	19.1	21.5
General livestock, except animal specialty	68,216	1,595,706	123,290	22,378	83,705	42,957	−244,619	13.1	8.9	14.4	15.5	13.4	13.7	29.6	14.1
Animal specialty	75,569	503,063	104,661	13,985	16,612	65,087	−236,710	9.8	20.9	18.0	28.2	22.3	25.5	25.3	20.5
Farms not allocable	157,447	709,643	137,335	73,502	89,665	71,130	−145,438	8.3	18.5	13.5	22.5	14.1	25.5	22.8	9.9
Farms, operators only, total	2,799,970	69,776,678	8,563,586	1,885,486	4,450,349	3,981,555	3,547,745	2.1	3.2	3.1	3.5	3.9	5.0	3.7	3.4
Field crop	1,067,663	27,571,968	4,010,167	786,878	1,841,017	1,420,722	4,200,115	3.5	4.5	4.9	5.2	5.9	6.5	5.0	6.8
Vegetable and melon	65,728	1,274,682	132,570	48,626	71,748	249,855	25,355	16.1	22.7	19.5	34.0	36.6	37.6	18.6	23.0
Fruit and tree nut	87,202	1,600,008	211,833	98,506	115,426	326,672	−38,138	11.6	15.4	13.0	15.7	17.7	16.9	24.8	13.2
Horticultural specialty	18,603	906,184	67,709	28,611	53,449	214,236	1,368	22.6	30.0	31.8	32.1	57.8	35.9	24.8	40.2
Beef cattle feedlots	2,802	571,848	11,020	4,732	16,456	12,127	−33,466	41.8	9.6	28.6	66.2	15.5	43.3	20.8	20.1
Beef cattle, except feedlots	746,957	13,291,616	1,502,211	391,846	1,075,301	515,618	−1,887,269	4.1	8.0	6.1	6.2	8.3	7.1	10.0	5.2
Hogs, sheep, and goats	262,658	7,680,624	705,771	138,823	380,415	237,685	529,607	7.4	10.1	10.6	10.4	13.2	18.8	12.7	15.0
Dairy farms	223,413	11,813,226	1,339,287	268,599	650,884	693,977	1,279,527	7.5	9.9	8.9	11.3	11.8	13.9	10.2	18.6
Poultry and eggs	65,075	2,453,954	242,325	38,770	87,244	138,545	149,236	14.8	17.7	18.6	18.8	17.8	17.6	19.1	21.5
General livestock, except animal specialty	67,300	1,594,700	121,133	22,154	83,639	42,829	−239,762	13.2	8.9	14.5	15.6	13.4	13.7	29.6	14.3
Animal specialty	74,421	502,055	104,462	13,971	16,560	64,967	−236,311	9.9	21.0	18.1	29.2	22.3	25.6	25.3	20.5
Farms not allocable	118,148	512,813	115,108	43,970	58,210	64,322	−202,517	9.4	23.0	15.3	32.4	14.1	27.8	31.8	10.4
Farms, landlords only, total	418,303	3,736,943	281,309	315,520	144,589	61,029	1,527,656	6.1	9.0	13.7	9.0	20.7	17.0	8.1	18.6
Field crop	338,067	3,060,370	210,982	252,870	96,835	43,158	1,393,204	6.8	9.8	17.1	10.1	28.7	21.4	8.5	17.1
Vegetable and melon	4,499	15,744	*857	1,213	*1,041	*429	4,793	45.7	45.7	—	50.5	—	—	49.3	98.9
Fruit and tree nut	5,126	19,297	1,882	1,973	*843	1,244	3,019	63.8	47.0	53.7	52.3	—	65.3	68.2	59.8
Horticultural specialty	*281	*537	*2	*8	—	*2	*464	—	—	—	—	—	—	—	—
Beef cattle feedlots	*125	*1,274	*113	*43	—	—	*453	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	11,592	88,710	15,191	7,198	6,424	5,480	−14,831	36.7	38.7	38.8	42.0	45.0	46.8	48.0	54.9
Hogs, sheep, and goats	8,272	172,596	5,118	10,171	*4,725	*2,788	34,406	49.8	65.7	60.5	55.4	—	—	79.2	87.6
Dairy farms	10,978	178,571	22,571	12,276	*3,148	*872	54,325	47.1	48.1	48.3	52.2	—	—	49.8	21.1
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*916	*1,006	*2,167	*224	*66	*128	*−4,857	—	—	—	—	—	—	—	—
Animal specialty	*1,148	*1,008	*199	*14	*52	*120	*−399	—	—	—	—	—	—	—	—
Farms not allocable	39,299	196,830	22,227	29,532	31,455	6,808	57,079	17.8	29.4	27.3	28.3	30.6	47.1	31.7	28.5
Agricultural services	178,028	3,408,037	252,643	79,845	77,328	490,676	524,444	3.6	6.6	7.9	6.4	12.6	10.4	5.7	14.0
Veterinary service	13,099	791,933	33,348	21,409	21,956	136,668	261,446	11.0	11.6	13.9	14.8	20.3	14.2	11.2	46.1
Livestock breeding	13,848	68,784	10,036	862	2,011	538	−25,465	11.6	24.3	17.4	37.0	47.2	20.7	39.7	15.6
Animal services, except livestock breeding and veterinary	42,612	472,241	47,094	11,263	7,898	81,908	−45,080	7.5	17.7	11.3	22.7	21.0	36.7	16.5	10.6
Landscape and horticultural services	80,593	1,022,217	74,130	26,642	13,543	160,077	263,782	5.4	9.7	12.3	15.6	20.8	16.2	8.5	21.5
Other agricultural services	27,876	1,052,862	88,035	17,669	31,920	111,485	69,751	10.6	15.0	16.5	15.9	24.8	23.2	13.2	55.1
Forestry	13,861	151,863	14,979	5,743	9,233	24,611	19,568	21.4	28.4	28.5	25.7	45.3	30.8	36.4	25.9
Fishing, hunting, and trapping	60,276	636,052	77,717	13,083	36,935	84,126	118,733	7.5	10.5	15.0	18.4	59.5	15.1	9.0	30.0

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

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Mining	**59,732**	**3,588,318**	**217,734**	**147,880**	**92,796**	**204,444**	**170,395**	**5.2**	**4.1**	**4.9**	**4.9**	**10.5**	**11.5**	**4.2**	**4.9**
Metal mining	2,476	15,108	3,231	334	699	3,112	−6,877	22.7	36.3	30.1	33.0	32.3	45.9	32.5	28.4
Coal mining	1,115	229,394	19,482	5,739	5,352	29,243	−14,116	35.9	15.8	21.2	18.1	22.4	18.8	20.3	28.2
Oil and gas extraction	52,855	3,222,445	183,358	138,178	83,405	156,341	191,095	5.6	4.4	5.2	5.1	11.5	14.5	4.4	5.1
Nonmetallic minerals, except fuels	3,286	121,371	11,663	3,629	3,340	15,748	293	19.3	20.5	20.8	35.1	35.1	20.8	22.5	17.1
Construction	**962,713**	**37,953,980**	**1,146,553**	**705,303**	**446,036**	**6,826,364**	**5,620,085**	**1.4**	**2.1**	**4.2**	**2.9**	**3.9**	**3.1**	**1.9**	**5.9**
General building contractors and operative builders	170,378	14,475,446	275,181	198,993	215,360	2,279,334	1,328,188	3.3	3.8	13.0	5.1	6.4	5.5	4.0	9.6
General building contractors	162,786	13,351,617	262,540	186,103	178,332	2,152,033	1,258,568	3.4	4.0	13.6	5.3	6.8	5.6	4.2	10.1
Operative builders	7,592	1,123,829	12,641	12,890	37,028	127,301	69,620	14.4	13.9	20.3	19.4	18.0	27.4	15.3	29.2
Heavy construction contractors	30,632	1,970,187	170,260	49,818	42,873	363,791	218,124	8.1	9.3	9.9	10.4	15.1	11.4	10.3	20.8
Highway and street construction	7,153	654,308	47,856	15,889	15,291	115,167	55,685	16.5	15.7	18.2	18.4	32.0	17.8	20.2	44.4
Heavy construction, except highway	23,479	1,315,879	122,404	33,929	27,582	248,624	162,439	9.3	11.8	11.7	12.6	15.4	14.5	12.0	23.5
Special trade contractors	717,852	20,437,221	674,870	440,047	179,966	4,011,965	3,865,759	1.7	2.7	4.0	3.9	4.9	4.0	2.3	8.5
Plumbing, heating, and air conditioning	82,429	3,817,860	102,615	91,878	25,795	603,825	519,959	5.1	6.7	7.5	8.7	10.7	9.2	6.7	19.5
Painting, paper hanging, and decorating	118,528	1,963,876	45,510	40,443	15,701	462,695	541,336	4.3	7.4	8.7	12.1	17.5	12.2	8.1	23.7
Electrical work	59,018	2,285,727	52,982	57,374	16,781	427,337	362,913	5.9	8.9	9.5	11.0	14.7	12.3	8.5	23.5
Masonry, stonework, tile setting and plastering	71,436	2,789,384	54,918	66,209	16,864	816,420	483,977	5.5	7.9	9.9	10.7	14.8	10.2	6.8	31.7
Carpentering and flooring	221,524	3,378,919	76,985	44,395	21,946	527,104	1,018,877	3.2	5.8	6.4	10.0	10.3	9.7	4.4	17.4
Roofing and sheet metal work	33,864	1,548,923	34,247	28,299	6,279	300,232	241,245	8.0	11.7	12.2	16.4	16.1	15.8	10.1	31.8
Concrete work	17,519	931,059	28,849	24,737	8,590	245,461	129,025	10.7	14.5	16.6	19.6	24.5	17.5	14.0	30.5
Water well drilling	6,343	244,881	18,204	6,065	4,298	34,486	43,974	17.6	21.8	24.3	27.0	36.5	28.6	20.8	52.4
Miscellaneous special trade contractors	107,189	3,476,592	260,560	80,527	63,732	594,405	524,453	4.4	6.7	8.7	8.8	9.5	10.2	6.3	15.5
Contractors not allocable	43,851	1,071,126	26,242	16,445	7,837	171,274	206,014	7.7	12.2	13.4	19.2	16.7	17.8	10.7	21.1
Manufacturing	**223,148**	**9,449,795**	**423,217**	**224,546**	**120,900**	**1,790,683**	**1,029,507**	**2.9**	**4.3**	**5.6**	**5.7**	**7.5**	**6.2**	**4.4**	**8.1**
Food and kindred products	5,950	855,132	16,662	10,740	5,941	88,481	29,619	18.0	15.3	19.6	19.6	23.0	23.5	18.7	33.4
Textile mill products	3,346	124,541	2,896	1,515	*262	26,068	12,246	23.9	42.1	49.4	43.8	—	41.9	38.6	37.1
Apparel and other textile products	8,014	371,844	5,806	10,993	2,112	131,589	32,710	16.0	21.6	26.9	31.1	41.4	27.1	22.7	46.5
Lumber and wood products, except furniture	53,787	2,126,264	155,044	58,259	42,710	404,652	217,068	6.2	8.2	10.3	10.8	13.9	11.9	8.6	17.5
Furniture and fixtures	6,699	313,912	7,561	7,426	2,715	67,703	23,534	18.6	24.4	26.5	30.6	34.9	34.9	24.7	58.8
Printing, publishing, and allied industries	47,451	1,635,450	76,034	42,600	21,009	325,953	220,322	6.5	10.5	11.5	13.4	19.6	16.7	10.2	18.7
Chemicals and allied products	2,814	211,086	6,038	4,236	2,832	30,280	13,969	27.1	33.4	41.8	39.8	55.6	45.9	41.5	52.2
Leather and leather products	2,451	84,233	1,519	2,204	*1,251	26,939	4,455	30.0	59.8	54.5	82.5	—	86.1	51.2	52.7
Stone, clay, and glass products	15,073	441,535	23,518	15,002	5,870	71,806	28,689	11.1	19.4	21.6	30.1	37.6	24.2	20.8	27.0
Primary metal industries	1,874	107,611	3,645	1,996	619	*18,152	17,122	32.7	45.4	39.1	44.1	45.9	—	40.1	31.0
Fabricated metal products	10,552	716,520	21,322	17,043	5,470	137,263	81,645	13.4	17.1	19.9	20.4	24.7	22.1	16.2	31.5
Machinery, except electrical	20,020	997,357	58,850	22,922	13,487	231,425	178,836	9.7	12.9	19.7	17.6	22.3	16.5	12.3	31.9
Electrical and electronic equipment	4,475	185,030	5,729	3,663	3,519	22,835	20,395	20.2	21.9	20.9	27.7	23.1	22.5	28.5	36.8
Transportation equipment	4,520	198,215	7,843	3,944	3,613	26,072	14,359	20.4	23.5	26.3	27.4	60.9	33.2	36.8	35.9
Other manufacturing industries	35,229	1,056,826	29,086	21,968	9,276	178,156	120,796	7.3	13.3	13.6	16.2	18.0	17.5	13.1	19.3
Manufacturing not allocable	1,090	24,239	*670	*35	*214	*289	13,542	41.2	45.1	—	—	—	—	50.0	—

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

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Table 1.1——Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Transportation, communication, electric, gas and sanitary services	**345,579**	**11,233,209**	**1,034,329**	**429,839**	**267,483**	**1,387,707**	**1,365,707**	**2.4**	**3.5**	**4.0**	**4.9**	**6.8**	**6.7**	**3.6**	**7.1**
Local and interurban passenger transit	47,902	633,768	56,073	15,622	13,481	77,938	163,711	6.9	10.7	14.0	15.5	19.8	21.7	9.6	19.5
Taxicabs	32,605	305,593	22,646	5,380	5,094	22,700	67,852	8.6	12.5	14.9	20.3	26.4	44.2	12.6	22.0
Other passenger transportation	15,297	328,175	33,427	10,242	8,387	55,238	75,859	11.3	17.1	21.2	21.1	27.5	24.6	14.8	37.0
Trucking and warehousing	243,580	8,895,460	857,611	367,312	221,156	1,094,301	1,018,764	2.9	3.9	4.4	5.0	5.3	7.7	4.2	8.6
Trucking, local and long distance	241,711	8,761,716	846,799	363,957	212,678	1,081,298	1,017,002	2.9	4.0	4.5	5.0	5.3	7.8	4.2	8.7
Public warehousing and trucking terminals	1,869	133,744	10,812	3,355	8,478	13,003	1,762	28.5	25.5	39.4	35.1	36.4	52.6	38.7	48.9
Water transportation	8,195	241,193	31,876	4,919	13,439	24,784	26,893	14.8	20.6	17.9	22.5	20.7	39.6	25.7	22.3
Air transportation	6,110	91,465	17,968	1,607	5,191	6,073	—6,962	17.7	34.5	28.0	27.7	29.7	32.4	30.7	24.6
Transportation services	17,047	879,184	19,572	23,841	4,522	81,219	79,638	10.5	13.7	20.0	36.4	23.1	23.1	15.8	26.0
Passenger transportation arrangement	10,485	513,744	5,337	11,193	1,813	41,038	36,727	12.9	19.4	30.5	55.8	31.3	23.7	23.4	33.6
Freight transportation arrangement	3,439	280,441	10,456	10,968	2,161	29,683	28,464	24.7	22.5	28.6	54.5	38.4	50.8	27.3	47.5
Other transportation services	3,123	84,999	3,779	1,680	548	*10,498	14,447	26.0	27.7	51.3	42.3	50.4	—	33.8	78.3
Communication	2,347	102,645	9,622	1,757	1,969	27,796	18,310	27.6	43.6	44.8	44.9	71.2	59.3	35.5	63.4
Electric and gas services	1,586	22,682	2,231	694	898	*310	2,458	29.6	37.1	30.3	50.1	48.5	—	32.5	54.4
Sanitary services	18,912	356,816	39,376	14,087	6,827	75,286	62,895	10.8	23.7	32.5	29.7	34.0	33.9	18.0	40.2
Wholesale and retail trade	**2,282,288**	**158,157,392**	**2,101,235**	**2,745,040**	**1,103,062**	**11,051,343**	**9,925,843**	**0.8**	**1.1**	**1.7**	**1.7**	**2.3**	**1.7**	**1.3**	**2.7**
Wholesale trade	330,974	35,157,959	404,094	341,704	198,074	1,433,748	2,911,625	2.3	2.2	4.0	4.6	5.5	4.2	2.8	7.1
Motor vehicles and automotive equipment	18,527	2,468,446	21,466	26,594	17,086	157,682	153,001	9.9	9.6	24.5	16.0	20.8	16.1	12.2	28.1
Lumber and construction materials	9,735	1,156,927	25,524	18,388	11,954	74,458	94,579	13.8	13.2	30.4	28.5	40.7	21.2	17.1	53.9
Electrical goods	9,850	885,026	10,388	10,778	7,766	56,117	109,087	13.1	15.9	21.2	25.1	29.3	22.5	16.1	35.9
Hardware, plumbing, and heating equipment	8,090	747,138	8,040	10,252	7,042	42,737	112,180	15.1	17.7	21.6	25.1	31.8	26.3	16.6	43.3
Farm machinery and equipment	9,185	1,923,550	18,684	19,185	17,001	99,337	84,355	13.0	9.3	11.4	14.4	14.6	12.5	10.9	31.2
Other machinery, equipment, and supplies	27,238	2,226,517	30,303	23,592	17,641	134,252	304,768	8.0	12.2	12.8	14.5	16.1	14.3	9.6	27.3
Other durable goods	51,169	2,978,461	56,690	23,832	18,957	121,355	425,591	6.0	7.8	12.2	13.1	22.2	15.2	7.7	18.7
Drugs, chemicals, and allied products	9,420	316,265	5,132	2,522	3,603	12,927	43,703	14.4	18.2	26.6	34.3	50.5	33.6	22.9	59.8
Apparel, piece goods, and notions	12,080	702,592	10,153	7,955	3,840	23,528	152,212	12.2	13.3	22.6	13.3	25.5	30.1	13.0	32.7
Groceries and related products	38,727	6,241,707	51,922	36,889	15,310	222,107	348,901	6.7	5.9	8.3	12.0	11.0	10.6	7.6	18.7
Farm-product raw materials	13,575	5,725,685	34,999	14,924	23,943	106,234	96,447	10.4	4.1	10.6	11.6	11.0	9.3	10.5	19.5
Alcoholic beverages	2,010	630,581	6,073	9,429	1,373	37,484	29,614	26.7	16.0	19.8	23.4	19.0	18.5	19.0	61.0
Other nondurable goods	73,073	8,079,703	108,551	129,515	48,168	311,837	590,641	4.9	4.7	6.8	8.6	10.6	9.3	6.0	14.2
Wholesalers not allocable	48,295	1,075,361	16,169	7,849	4,390	33,683	366,546	6.4	8.9	13.0	34.8	18.7	27.3	8.4	22.6
Retail trade	1,860,807	120,705,319	1,653,671	2,376,462	891,216	9,519,975	6,675,049	0.9	1.3	1.9	1.9	2.6	1.9	1.6	3.0
Building materials, hardware, garden supply, and mobile home dealers	56,716	5,078,052	98,063	101,917	72,360	436,429	318,838	5.7	6.5	11.3	9.4	10.8	8.4	7.7	14.7
Building materials and supply stores	18,796	2,112,085	40,533	44,217	16,842	211,136	137,664	9.8	9.9	19.3	12.9	14.7	12.1	11.8	30.7
Hardware stores	15,910	1,683,088	21,668	29,090	25,196	137,400	141,425	10.4	11.9	13.9	15.3	18.8	16.0	13.0	27.2
Retail nurseries and garden supply stores	18,020	528,534	17,737	10,970	7,497	50,033	28,651	10.5	16.2	17.5	20.6	23.5	22.7	19.6	20.9
Mobile home dealers	3,928	752,345	18,125	17,640	22,825	37,860	11,098	20.5	17.6	35.7	33.0	23.7	22.6	23.2	38.0
General merchandise stores	35,647	2,795,525	30,451	46,015	23,703	136,164	135,052	7.4	8.8	11.7	12.4	16.1	12.5	10.2	16.3
Variety stores	7,588	631,740	7,152	11,358	10,614	43,643	28,321	15.6	19.8	35.5	26.0	31.2	21.7	20.0	31.1
Other general merchandise stores	28,059	2,163,785	23,299	34,657	13,089	92,521	106,731	8.4	9.8	10.8	14.1	14.5	15.4	11.9	19.1
Food stores	179,207	22,805,264	245,100	332,034	113,685	1,376,707	980,081	3.2	3.2	4.3	4.4	6.4	4.6	4.1	9.4
Grocery stores	126,699	18,780,355	177,329	268,712	94,232	971,024	689,138	3.7	3.5	4.6	4.9	7.1	4.4	4.7	10.6
Meat and fish markets, including freezer provisioners	11,113	1,300,990	16,283	13,057	4,097	79,933	77,900	12.7	13.8	19.6	16.1	31.1	16.0	16.7	25.5
Fruit stores and vegetable markets	7,614	503,841	6,147	6,220	1,229	38,666	21,176	16.0	20.5	20.1	34.6	39.8	31.1	28.1	47.1
Candy, nut, and confectionery stores	7,274	262,085	4,069	5,667	1,113	12,637	20,937	16.8	23.9	29.6	43.0	68.9	37.9	22.0	40.8
Retail bakeries	12,976	850,333	24,213	20,698	5,809	197,408	112,721	12.2	15.8	19.3	18.0	24.2	20.2	16.1	36.9
Other food stores	13,531	1,104,660	18,059	17,680	7,205	-77,039	58,209	11.6	14.6	19.5	19.4	27.5	20.1	17.5	41.7
Automotive dealers and service stations	251,825	40,954,278	294,260	562,735	194,728	2,309,259	1,575,828	2.6	2.5	3.7	4.0	4.9	3.3	3.2	8.4
New and used car dealers	14,209	4,512,939	19,868	35,562	45,523	213,938	106,162	10.7	5.6	13.3	9.6	10.6	8.0	9.6	29.2
Used car dealers	40,387	4,634,006	21,209	45,893	33,901	120,332	155,521	6.7	7.3	11.4	12.9	10.9	13.9	9.3	17.7
Auto and home supply stores	28,620	2,855,838	40,614	50,050	27,372	269,315	206,225	8.1	9.4	10.9	12.3	17.2	12.7	10.8	20.2
Gasoline service stations	150,910	27,450,058	193,454	411,580	65,056	1,652,675	1,058,964	3.3	3.3	4.6	5.0	6.6	3.9	4.0	13.1
Other aircraft, marine, and automotive dealers	17,699	1,441,437	19,115	19,650	22,876	62,999	48,956	10.2	11.9	17.1	18.2	16.0	15.1	14.5	19.6

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1——Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wholesale and retail trade—Continued															
Retail trade—Continued															
Apparel and accessory stores	62,873	3,937,846	47,167	83,899	37,191	335,327	313,432	5.4	6.9	8.8	10.2	11.9	8.2	7.9	15.3
Men's and boys' clothing and furnishings stores	5,657	642,635	6,790	15,340	6,554	59,159	51,150	17.2	18.0	23.4	32.7	29.3	21.6	21.2	41.0
Women's ready-to-wear stores	17,476	1,027,115	12,705	19,323	10,051	89,325	52,133	10.1	12.9	15.0	16.1	16.4	15.2	15.6	25.9
Women's accessory and specialty stores	5,094	214,437	1,719	5,505	1,136	12,260	23,918	19.4	30.2	32.4	39.6	66.0	36.7	33.0	66.3
Family clothing stores	8,923	653,393	9,454	12,963	5,751	64,295	50,467	14.0	16.8	20.9	22.1	24.8	19.3	18.2	26.3
Shoe stores	8,140	617,156	6,062	13,021	5,168	49,021	68,178	15.2	18.2	21.6	28.6	30.1	22.8	19.6	65.7
Furriers and fur shops	*1,451	*33,091	*56	*539	—	*4,125	*2,054	—	—	—	—	—	—	—	71.6
Other apparel and accessory stores	15,932	750,019	10,361	17,108	8,531	57,142	65,532	11.0	16.1	21.5	18.9	33.5	17.9	17.1	33.2
Furniture and home furnishings stores	108,778	7,840,641	121,591	161,061	71,031	791,551	645,160	4.1	5.4	6.2	7.2	10.0	8.3	5.9	11.6
Furniture stores	27,097	2,304,840	38,691	50,907	21,462	235,640	207,708	8.2	9.8	11.1	13.7	16.8	13.6	10.4	23.1
Home furnishings, except appliances	36,360	2,155,804	35,966	43,537	13,867	233,316	188,535	7.2	10.6	11.8	14.3	15.6	16.0	11.5	20.6
Household appliance stores	15,045	1,573,505	22,838	29,517	13,307	177,023	135,242	10.9	12.9	15.2	15.6	19.9	21.8	14.3	32.6
Radio, television, and music stores	30,276	1,806,492	26,096	37,100	22,395	145,572	113,675	8.1	10.6	12.6	13.3	22.9	14.5	12.0	20.8
Eating and drinking places	262,878	15,416,651	431,910	676,052	199,155	2,648,483	1,005,136	2.7	3.4	4.3	4.0	6.5	4.2	4.1	7.0
Eating places	176,404	11,183,690	312,285	451,172	141,479	2,132,047	719,502	3.3	4.1	5.1	5.0	7.7	4.9	4.9	8.6
Drinking places	86,474	4,232,961	119,625	224,880	57,676	516,436	285,634	4.9	6.1	7.7	6.8	12.1	7.8	7.4	12.0
Miscellaneous retail stores	880,493	21,438,419	376,402	406,149	176,082	1,462,726	1,659,313	1.5	3.0	4.4	4.2	5.8	4.3	3.2	4.6
Drug stores and proprietary stores	15,120	2,440,231	23,933	45,614	14,076	259,747	227,194	10.2	10.2	13.3	12.3	19.7	11.5	10.9	35.9
Liquor stores	23,374	4,063,025	40,435	100,509	29,204	192,083	181,047	8.4	8.6	11.8	11.5	15.3	11.0	10.5	27.0
Used merchandise stores	72,983	1,450,663	36,215	24,366	18,976	73,631	93,254	5.3	10.0	19.9	13.7	28.3	17.7	11.7	11.4
Sporting goods and bicycle shops	36,632	1,680,281	26,699	26,930	17,549	105,863	100,307	7.3	10.8	13.4	13.7	16.9	15.9	12.7	20.8
Book stores	10,113	332,577	4,861	4,803	3,781	25,361	17,927	14.6	20.3	23.7	21.3	33.8	26.0	26.2	37.2
Stationery stores	3,477	308,800	4,539	6,579	1,876	25,978	46,966	22.4	25.0	32.1	32.3	39.9	32.5	27.8	88.4
Jewelry stores	29,034	1,308,965	15,537	27,905	9,805	113,076	193,379	8.1	11.3	14.1	14.0	20.2	14.7	11.4	24.9
Hobby, toy, and game shops	18,755	302,724	5,895	6,429	2,385	22,516	15,554	10.1	20.1	21.7	23.7	30.1	29.7	25.5	19.6
Camera and photographic supply stores	2,215	168,970	1,723	2,196	1,183	14,308	16,778	27.8	39.5	29.8	41.2	64.5	48.8	40.5	50.2
Gift, novelty, and souvenir shops	37,838	931,823	24,849	22,343	11,948	78,580	32,602	7.2	11.8	15.3	13.4	20.7	17.2	15.2	17.8
Luggage and leather goods stores	2,262	50,559	986	330	1,748	2,435	7,381	30.5	44.7	39.2	42.6	45.5	47.1	61.0	52.6
Sewing, needlework, and piece goods stores	15,394	427,531	7,701	8,884	4,529	35,402	28,735	11.5	16.3	21.9	24.1	26.2	29.0	21.0	23.3
Mail order houses	15,313	219,170	4,517	2,737	1,492	18,195	23,866	11.4	22.4	26.2	30.6	34.8	33.4	22.2	22.3
Merchandising machine operators	20,243	555,277	53,155	12,276	8,676	29,203	73,116	10.0	17.7	19.7	25.1	30.2	26.0	19.1	19.6
Direct selling organizations	454,932	2,359,962	37,052	19,290	12,131	41,979	240,712	2.2	6.0	8.1	12.6	10.8	15.3	6.0	8.3
Fuel and ice dealers	12,436	1,032,892	16,864	17,058	5,463	55,694	57,015	12.4	14.5	15.2	18.1	18.6	19.0	17.1	30.0
Florists	31,146	1,315,630	32,002	36,628	12,619	187,459	98,213	8.1	12.1	12.4	11.9	18.5	14.5	14.2	19.4
Cigar stores and stands	2,562	214,697	1,151	3,612	352	11,727	15,406	27.7	28.0	46.9	38.4	48.3	48.7	32.1	73.1
Other miscellaneous retail stores	76,564	2,274,742	38,288	37,641	18,289	168,489	189,861	5.2	8.9	10.0	11.0	14.6	13.1	9.3	13.5
Retail trade not allocable	22,390	440,643	7,721	6,600	3,281	23,329	42,209	11.1	18.7	27.3	27.2	32.9	29.5	18.6	28.3
Wholesale and retail trade not allocable	90,507	2,294,114	43,470	26,874	13,772	97,620	339,169	4.7	7.7	11.6	12.5	15.1	16.1	8.0	11.6
Finance, insurance, and real estate	**826,659**	**15,271,974**	**624,602**	**342,476**	**720,294**	**758,311**	**5,277,016**	**1.7**	**2.5**	**5.4**	**8.8**	**7.7**	**6.2**	**2.1**	**4.3**
Finance	27,985	1,033,505	14,663	8,207	48,914	51,408	225,726	7.4	6.5	19.8	17.0	18.2	28.2	8.8	13.6
Banking and miscellaneous finance	1,637	29,468	1,243	694	*10,716	*965	—1,172	30.0	34.1	49.8	49.4	—	—	41.3	42.8
Credit agencies other than banks	8,107	208,345	4,193	3,443	18,949	31,854	54,149	14.6	18.7	25.1	29.6	33.6	43.2	17.4	35.1
Security, commodity brokers, and services	18,241	795,692	9,227	4,064	19,249	16,589	172,749	9.0	6.8	28.6	21.8	14.7	24.9	10.4	14.9
Security brokers and dealers, except underwriting syndicates	9,348	431,589	3,112	1,878	10,467	5,927	100,547	*13.1	7.5	22.3	26.3	11.0	26.6	14.6	17.0
Commodity contracts brokers, exchanges, and services	8,893	364,003	6,115	2,186	8,782	12,662	72,202	12.2	12.1	41.6	33.8	29.4	34.3	14.9	20.6
Insurance agents, brokers, and service	213,776	5,003,846	96,951	42,309	50,061	377,204	2,187,917	3.3	4.5	6.1	6.8	11.0	8.2	3.7	13.2
Real estate	585,098	9,234,623	512,988	291,960	621,319	329,699	2,863,373	2.1	3.2	6.4	10.3	8.8	10.0	2.7	4.8
Operators and lessors of buildings	29,116	1,017,344	198,650	114,844	280,070	61,361	—57,089	7.8	12.0	10.9	17.1	13.4	19.8	12.4	7.6
Lessors, other than buildings	41,065	157,776	32,033	25,209	21,415	10,301	—3,343	17.0	18.4	21.4	19.0	19.7	54.8	23.7	24.5
Real estate agents, brokers, and managers	481,809	7,041,830	254,431	129,700	248,516	217,569	2,728,266	1.9	3.6	9.3	17.1	15.4	13.3	2.9	6.6
Title abstract companies	1,662	44,100	*545	*308	*568	*3,868	26,664	35.8	38.1	—	—	—	—	38.8	91.3
Subdividers and developers, except cemeteries	10,075	599,057	15,595	15,057	60,167	10,779	37,271	12.3	14.6	23.1	15.4	16.8	23.3	15.9	12.7
Cemetery subdividers and developers	*596	*24,083	*444	*877	*462	*2,479	*4,895	—	—	—	—	—	—	—	—
Combined real estate, insurance, loans, law offices	20,775	350,433	11,290	5,865	10,121	23,342	128,609	9.5	11.7	22.5	19.5	30.7	26.2	13.1	30.7

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1——Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with and without net income: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income (less deficit)	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Services	**3,153,115**	**61,201,598**	**2,829,844**	**1,388,101**	**960,997**	**8,858,228**	**20,266,088**	**0.6**	**1.2**	**2.0**	**2.0**	**3.5**	**2.3**	**1.0**	**2.8**
Hotels and other lodging places	72,789	2,604,278	329,653	189,934	284,398	384,680	88,002	5.1	7.5	6.9	8.3	9.2	10.5	8.3	9.2
Hotels	6,046	312,869	28,821	22,084	28,410	62,331	—7,154	17.1	22.7	21.0	24.3	27.8	26.8	28.8	21.9
Motels, motor hotels, and tourist courts	35,120	1,784,379	226,928	135,357	202,835	288,657	82,862	7.2	9.5	9.0	10.2	11.6	12.5	10.7	13.2
Sporting and recreational camps	3,316	97,410	12,033	3,763	6,850	6,181	—3,646	23.9	29.4	26.7	35.6	35.2	41.1	39.3	31.8
Trailering parks and camp sites	14,512	257,113	43,781	18,878	33,358	12,164	16,470	11.3	15.7	14.6	23.1	21.1	25.5	18.8	20.1
Other lodging places	13,795	152,507	18,090	9,852	12,945	13,347	—650	12.3	26.9	20.2	27.6	28.3	46.0	26.0	30.8
Personal services	652,679	7,373,412	336,734	211,713	92,429	1,499,500	1,849,215	1.8	3.4	4.4	4.8	8.7	5.9	2.9	7.4
Coin-operated laundries and dry cleaning	27,683	423,815	58,519	15,140	16,528	37,114	18,907	8.5	11.2	12.2	16.7	18.7	19.6	18.0	16.3
Other laundry, cleaning, and garment services	48,657	1,365,696	69,072	41,979	18,303	358,207	214,934	7.0	10.1	11.8	11.5	18.2	13.4	9.7	22.5
Photographic studios, portrait	36,325	456,522	27,206	10,111	4,396	39,055	55,290	7.5	14.9	13.8	22.6	22.8	24.5	15.5	17.6
Beauty shops	230,053	2,707,566	92,020	86,259	23,106	778,422	692,151	3.1	5.2	5.8	7.4	11.0	8.6	4.7	14.2
Barber shops	86,075	764,895	14,426	16,025	3,385	110,253	387,898	5.2	7.1	10.4	14.3	18.7	17.1	6.6	29.3
Shoe repair and hat cleaning shops	13,261	234,806	3,898	5,277	1,418	33,327	77,201	13.2	17.5	21.8	24.9	33.3	30.9	16.8	48.5
Funeral service and crematories	12,343	706,800	40,976	21,743	15,145	66,962	142,185	12.4	14.2	15.8	18.1	38.2	18.3	14.1	40.5
Miscellaneous personal services	198,282	713,112	30,517	15,179	10,148	76,160	260,649	3.6	7.7	11.4	17.7	17.0	19.7	6.5	17.9
Business services	621,234	7,904,163	371,483	138,260	108,062	972,886	2,484,658	1.7	3.3	5.1	6.8	7.2	8.4	2.7	5.8
Advertising	27,859	768,474	10,372	7,034	3,255	53,219	148,956	8.3	13.7	17.8	20.1	29.2	40.0	12.6	28.5
Services to buildings	100,021	1,089,345	37,679	29,239	11,775	304,920	336,433	4.7	9.7	11.3	16.4	17.4	18.5	7.1	23.7
Computer and data processing services	18,047	224,535	10,655	3,853	3,586	19,586	88,608	10.2	16.3	26.1	26.3	26.6	31.9	15.9	42.6
Management and public relations	161,405	1,918,111	51,133	20,322	20,989	126,206	904,629	3.3	5.1	8.5	15.5	14.1	21.0	4.6	10.4
Equipment rental and leasing	24,325	597,039	151,348	26,064	37,399	72,275	15,304	7.9	14.9	10.5	21.5	13.8	25.4	14.6	12.3
Other business services	289,577	3,306,659	110,296	52,748	30,791	396,678	992,728	2.7	5.1	6.8	9.0	14.1	11.2	4.5	9.5
Automobile repair and services	186,541	6,741,232	294,236	183,947	112,738	1,111,982	806,700	3.3	5.1	11.3	6.3	10.0	7.6	4.9	10.2
Automotive rentals, without drivers	12,081	323,328	101,019	9,824	24,646	7,729	19,288	13.7	18.8	31.3	21.6	30.0	27.4	18.9	24.5
Automobile parking	2,134	59,734	1,173	4,984	*3,322	11,585	13,170	29.0	32.4	48.5	34.7	—	37.5	36.7	68.2
Automotive top and body repair shops	34,561	1,477,179	38,708	39,287	21,023	325,177	170,896	7.7	10.9	10.8	13.2	16.5	15.6	10.9	26.3
General automotive repair shops	96,657	3,301,529	65,203	87,545	33,744	*529,012	422,610	4.7	7.3	7.6	9.5	11.8	11.0	7.0	15.4
Other automotive repair shops	21,574	1,069,967	32,684	28,031	11,510	171,934	149,111	9.6	13.8	14.8	16.8	23.1	17.6	12.7	29.7
Automotive services, except repair	19,534	509,496	35,449	14,276	18,493	66,545	31,625	10.1	17.8	15.5	21.1	31.2	25.0	18.8	24.6
Miscellaneous repair services	260,161	3,589,845	134,246	80,102	35,532	422,779	769,993	2.8	5.3	5.6	8.1	8.5	13.0	4.9	9.6
Radio and tv repair shops	43,751	634,650	19,704	15,497	5,297	69,114	110,148	7.2	13.0	12.2	16.8	17.6	22.4	12.3	20.8
Electrical repair shops, except radio and TV	38,915	657,049	19,775	12,712	4,583	66,478	141,325	7.5	14.1	13.9	22.4	19.6	29.9	12.5	23.2
Reupholstery and furniture repair	33,535	491,818	15,575	13,529	5,466	94,337	96,850	6.1	13.8	13.4	22.2	25.6	28.8	13.1	35.7
Other miscellaneous repair shops	143,960	1,806,328	79,192	38,364	20,186	192,850	421,670	3.8	7.1	7.8	11.0	11.7	21.0	6.5	12.5
Motion pictures	10,589	338,004	22,341	7,587	4,506	43,812	37,787	12.9	18.6	22.4	22.8	25.9	24.5	19.6	23.4
Motion picture production, distribution, and services	8,034	182,064	13,567	2,530	1,140	21,781	28,281	15.1	22.9	30.6	32.2	33.6	39.8	21.9	27.3
Motion picture theaters	2,555	155,940	8,774	5,057	3,366	22,031	9,506	24.8	30.3	31.9	30.1	32.8	26.8	43.7	41.1
Amusement and recreation services, except motion pictures	248,833	2,838,838	293,211	66,793	56,719	306,464	188,736	2.9	5.9	8.3	9.5	12.3	14.2	5.4	5.3
Producers, orchestras, and entertainers	113,635	920,651	54,613	6,436	4,460	95,690	253,929	4.4	8.3	8.2	18.8	13.9	34.4	6.7	12.2
Billiard and pool establishments	5,740	131,698	8,103	6,215	2,517	12,093	23,454	19.0	28.1	33.4	27.7	35.6	31.9	28.8	50.8
Bowling alleys	1,850	155,220	15,346	9,532	9,892	34,753	6,355	26.6	37.5	39.0	41.0	44.1	41.1	46.4	59.3
Professional sports clubs and promoters	1,293	54,216	2,858	1,224	*2,710	*6,000	7,417	33.6	44.7	37.0	44.6	—	—	39.4	55.2
Racing, including track operation	53,998	468,032	107,115	8,873	11,966	45,793	—256,217	6.0	12.0	7.1	17.2	24.3	38.3	21.8	7.0
Other amusement and recreation services	72,317	1,109,021	105,176	34,513	25,174	111,935	153,798	5.2	10.5	14.2	12.3	15.5	14.9	10.4	9.9
Medical and health services	408,790	19,426,022	525,041	349,521	183,989	2,763,270	9,487,394	1.6	1.9	2.9	3.2	6.0	3.3	1.7	9.5
Offices of physicians	153,397	9,105,422	207,059	130,417	42,689	1,062,307	5,135,906	2.6	2.4	3.4	4.1	10.0	3.8	2.3	11.3
Offices of dentists	86,273	6,078,052	185,880	116,481	73,176	957,348	2,746,000	3.8	3.7	5.5	5.2	8.1	4.6	3.6	32.3
Offices of osteopathic physicians	2,895	169,388	3,793	3,000	964	25,769	83,747	20.9	19.9	20.2	24.5	52.5	37.9	18.9	69.0
Offices of chiropractors	16,738	577,772	21,073	10,118	13,190	48,458	286,410	10.7	11.2	13.4	15.0	24.1	16.3	11.2	53.2
Offices of optometrists	15,126	941,631	21,773	12,742	7,109	101,309	344,498	10.1	10.4	15.1	13.0	22.3	18.9	10.1	45.6
Registered and practical nurses	59,991	286,462	2,165	790	256	*398	230,696	6.2	7.7	28.2	23.3	41.3	—	8.0	59.1
Nursing and personal care facilities	11,721	933,857	43,619	52,449	37,833	368,223	72,141	13.1	13.5	15.2	13.0	18.6	16.0	16.6	21.9
Hospitals	143	58,784	1,244	2,543	*808	25,463	5,147	49.5	13.1	13.8	9.3	*18.0	10.8	35.2	—
Medical laboratories	2,190	103,173	3,557	2,377	146	27,375	33,738	28.9	33.7	85.8	41.8	40.8	42.1	31.4	83.5
Dental laboratories	8,733	256,102	6,332	5,232	1,009	43,038	106,120	15.0	18.6	24.9	23.8	31.3	31.4	16.6	63.3
Other medical and health services	51,583	915,379	28,546	13,372	6,809	103,562	442,991	5.8	8.9	13.6	17.2	40.4	26.7	8.0	28.3
Legal services	154,776	4,987,006	108,891	68,965	24,617	631,304	2,450,116	3.2	3.7	5.5	6.2	11.9	6.2	3.4	14.7
Educational services	142,332	819,701	54,648	19,794	13,915	119,525	246,810	3.9	8.6	8.8	17.1	16.8	21.1	7.3	18.1
Engineering and architectural services	75,897	1,524,143	42,571	25,694	13,414	259,208	521,878	4.8	8.1	9.6	12.7	16.3	14.1	6.9	18.5
Accounting, auditing, and bookkeeping service	149,324	1,945,447	72,155	31,121	19,339	295,414	864,098	3.5	5.8	8.5	9.3	14.8	10.7	5.5	28.6
Certified public accountants	26,946	764,255	26,811	12,774	9,184	133,358	358,117	7.8	9.9	13.9	14.4	23.9	16.5	9.3	26.8
Other accounting, auditing, and bookkeeping services	122,378	1,081,192	45,344	18,347	10,155	162,056	505,981	4.0	7.1	10.8	12.2	18.1	14.0	6.7	36.1
Other services	169,170	1,209,507	44,634	12,670	11,339	47,404	470,701	3.4	6.4	6.8	15.9	22.2	27.1	5.8	8.0
Nature of business not allocable	**34,263**	**394,626**	**14,537**	**7,098**	**8,871**	**37,883**	**107,403**	**8.6**	**16.3**	**29.5**	**30.8**	**35.8**	**59.4**	**12.8**	**25.0**

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

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1——Receipts, Selected Deductions, and Net Income, by Industry——Continued

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

Industry	Businesses with net income: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
All industries	**7,778,668**	**318,286,724**	**11,569,252**	**6,282,290**	**4,618,570**	**29,458,241**	**62,901,462**	**0.7**	**0.6**	**2.0**	**1.3**	**2.8**	**1.3**	**0.8**
All nonfarm industries	**6,099,309**	**263,702,409**	**6,076,990**	**4,886,513**	**2,379,299**	**26,897,472**	**50,898,912**	**0.3**	**0.7**	**1.2**	**1.2**	**2.0**	**1.2**	**0.5**
Agriculture, forestry, and fishing	**1,843,553**	**58,117,584**	**5,699,922**	**1,488,870**	**2,303,798**	**3,051,571**	**12,991,209**	**2.6**	**3.5**	**3.9**	**4.2**	**5.2**	**6.0**	**3.1**
Farms, total	1,679,359	54,584,315	5,492,262	1,415,777	2,233,271	2,560,769	12,002,550	2.8	3.7	4.1	4.4	5.4	6.8	3.4
Field crop	940,334	25,453,722	3,003,270	786,109	1,134,813	1,098,054	7,411,018	3.8	4.6	5.6	5.4	7.1	7.7	4.3
Vegetable and melon	34,505	950,207	70,938	31,851	40,850	181,228	162,245	22.0	28.7	29.7	49.4	59.2	48.9	17.9
Fruit and tree nut	33,433	1,023,625	89,483	45,988	36,160	168,278	242,694	19.9	20.8	23.0	27.4	28.4	27.2	24.2
Horticultural specialty	8,062	644,266	29,968	19,217	5,142	152,497	70,546	27.1	35.0	36.9	39.9	22.8	45.7	24.6
Beef cattle feedlots	837	314,214	2,860	662	4,583	5,070	16,092	39.0	13.7	53.0	14.2	25.5	36.5	20.4
Beef cattle, except feedlots	225,229	7,332,111	513,156	141,220	287,469	150,421	861,144	7.6	12.3	12.4	12.0	15.9	15.7	9.9
Hogs, sheep and goats	136,581	5,908,568	506,347	99,060	225,911	177,615	1,090,699	10.2	12.0	13.7	13.1	18.5	23.7	12.7
Dairy farms	187,109	9,614,548	1,031,008	215,163	421,404	472,349	1,529,475	8.5	10.9	10.2	13.0	14.0	15.7	10.0
Poultry and eggs	34,240	1,746,481	156,546	25,790	45,851	89,779	240,186	19.4	21.9	22.4	20.6	22.2	*21.1	19.1
General livestock, except animal specialty	16,910	803,907	22,454	6,401	11,512	8,291	56,950	28.1	13.2	25.7	33.9	20.7	25.5	29.6
Animal specialty	17,304	233,329	25,540	2,388	853	12,326	51,002	25.7	26.6	37.6	31.1	38.6	34.0	25.3
Farms not allocable	44,815	559,337	40,694	41,928	24,723	44,851	179,493	18.0	22.1	33.2	37.9	31.8	37.6	22.8
Farms, operators only, total	1,330,158	51,091,054	5,278,222	1,142,040	2,149,388	2,518,077	10,303,964	3.1	3.9	4.2	4.8	5.5	6.9	3.7
Field crop	644,983	22,560,240	2,828,311	555,931	1,061,853	1,063,526	5,964,763	4.5	5.1	5.8	6.2	7.1	7.9	5.0
Vegetable and melon	30,830	935,532	70,659	30,679	39,904	181,001	154,234	23.8	29.1	29.6	50.9	60.6	49.0	18.6
Fruit and tree nut	31,800	1,009,132	89,270	44,918	35,938	167,145	235,537	20.5	21.0	23.0	28.0	28.6	27.4	24.8
Horticultural specialty	7,781	643,729	29,964	19,211	5,142	152,495	70,082	27.9	36.1	36.9	39.9	22.8	45.7	24.9
Beef cattle feedlots	712	312,940	2,747	619	4,533	5,070	15,639	42.4	13.7	55.1	13.5	25.5	36.5	20.8
Beef cattle, except feedlots	218,417	7,287,117	506,625	137,393	287,418	149,845	843,821	7.7	12.3	12.5	12.2	15.9	15.8	10.0
Hogs, sheep, and goats	132,103	5,742,262	503,001	93,038	225,504	175,345	1,033,835	10.3	12.2	13.8	13.2	18.5	24.0	12.7
Dairy farms	176,172	9,436,594	1,009,601	202,897	418,409	471,499	1,564,696	8.6	11.0	10.4	13.4	14.1	15.7	10.2
Poultry and eggs	34,240	1,746,481	156,546	25,790	45,851	89,779	240,186	19.4	21.9	22.4	20.6	22.2	21.1	19.1
General livestock, except animal specialty	16,910	803,907	22,454	6,401	11,512	8,291	56,950	28.1	13.2	25.7	33.9	20.7	25.5	29.6
Animal specialty	16,198	232,637	25,540	2,388	853	12,326	50,869	26.6	26.7	37.6	31.1	38.6	34.0	25.3
Farms not allocable	20,012	380,483	33,504	22,575	12,421	41,755	73,351	27.9	28.7	39.2	61.2	32.8	39.9	31.8
Farms, landlords only, total	349,201	3,493,261	214,040	273,737	69,883	42,692	1,698,586	6.8	9.5	17.3	10.0	31.3	21.6	8.1
Field crop	295,351	2,893,482	174,959	220,178	72,960	34,538	1,446,255	7.4	10.2	20.0	10.8	37.2	24.7	8.5
Vegetable and melon	3,675	14,675	*279	972	*946	*227	8,011	51.6	50.5	—	58.7	—	—	49.3
Fruit and tree nut	1,633	14,493	*213	1,070	*222	*1,133	7,157	80.4	56.5	—	70.6	—	—	68.2
Horticultural specialty	*281	*537	*2	*6	—	*2	*464	—	—	—	—	—	—	—
Beef cattle feedlots	*125	*1,274	*113	*43	—	—	*453	—	—	—	—	—	—	—
Beef cattle, except feedlots	6,812	44,994	6,531	3,627	*51	*576	17,323	49.5	55.4	66.7	52.3	—	—	48.0
Hogs, sheep, and goats	*4,478	*166,306	*3,346	*6,022	*407	*2,270	*56,863	—	—	—	—	—	—	—
Dairy farms	10,937	177,954	21,407	*12,266	*2,995	*850	55,779	47.3	48.3	48.9	52.2	—	—	49.8
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Animal specialty	*1,106	*692	—	—	—	*133	—	—	—	—	—	—	—	—
Farms not allocable	24,803	178,854	7,190	19,353	12,302	3,096	106,148	23.8	32.2	44.4	40.7	54.6	81.9	31.7
Agricultural services	119,565	2,943,383	163,823	64,794	54,540	429,798	760,013	4.5	7.1	9.8	9.3	14.8	11.5	5.7
Veterinary service	12,427	790,220	32,616	21,312	21,685	136,405	253,012	11.3	11.6	14.1	14.9	20.5	14.3	11.2
Livestock breeding	3,700	33,516	1,296	*58	*292	*5	11,118	23.6	34.0	52.6	—	—	—	39.7
Animal services, except livestock breeding and veterinary	17,102	368,527	15,889	7,833	2,573	67,273	72,796	11.4	22.1	21.9	31.3	31.1	44.4	16.5
Landscape and horticultural services	66,207	893,169	56,920	21,927	9,684	133,573	299,925	6.0	10.0	14.4	17.0	23.6	18.3	8.5
Other agricultural services	20,129	857,951	57,102	13,664	20,206	92,542	123,160	12.4	16.6	21.9	18.9	31.0	27.1	13.2
Forestry	7,391	107,522	7,178	1,663	1,555	10,061	39,171	34.0	35.9	43.3	31.0	41.4	34.9	36.4
Fishing, hunting, and trapping	37,238	482,264	36,659	6,636	8,432	50,943	189,475	7.5	9.5	12.4	13.5	21.2	16.8	9.0

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

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Mining	**34,864**	**2,589,125**	**121,734**	**98,218**	**28,035**	**139,058**	**670,897**	**7.2**	**5.0**	**6.8**	**5.8**	**10.2**	**16.1**	**4.2**
Metal mining	464	14,271	773	224	*322	*2,638	2,423	50.5	38.3	36.9	46.3	—	*53.7	32.5
Coal mining	338	171,829	9,380	3,093	2,779	17,913	15,093	66.1	19.4	30.9	17.4	37.4	24.5	20.3
Oil and gas extraction	32,797	2,325,518	106,892	93,948	23,975	110,496	636,496	7.5	5.3	7.2	6.1	10.9	19.8	4.4
Nonmetallic minerals, except fuels	1,265	77,507	4,689	953	959	8,011	16,865	30.6	26.2	26.8	23.3	40.6	27.4*	22.5
Construction	**827,490**	**33,724,488**	**882,997**	**594,852**	**311,652**	**5,944,169**	**6,137,229**	**1.5**	**2.3**	**3.3**	**3.1**	**4.2**	**3.3**	**1.9**
General building contractors and operative builders	141,135	12,584,807	191,595	160,479	137,307	1,955,170	1,538,175	3.8	4.1	6.6	5.6	7.5	6.1	4.0
General building contractors	135,032	11,626,890	184,603	152,611	117,539	1,840,522	1,441,507	3.7	4.2	6.8	5.8	7.7	6.1	4.2
Operative builders	6,103	957,917	6,992	7,868	19,768	114,648	96,668	15.6	15.4	21.6	20.7	25.1	30.1	15.3
Heavy construction contractors	21,633	1,601,441	126,572	38,378	26,048	298,863	262,008	9.4	10.3	11.1	12.1	13.8	13.2	10.3
Highway and street construction	5,505	490,543	32,762	11,479	6,417	84,338	65,168	18.9	17.9	19.2	21.2	24.3	21.9	20.2
Heavy construction, except highway	16,128	1,110,898	93,810	26,899	19,631	214,527	196,820	10.8	12.6	13.5	14.7	16.5	16.3	12.0
Special trade contractors	627,353	18,572,964	544,070	381,451	142,665	3,540,170	4,114,804	1.8	2.9	4.0	4.1	5.1	4.2	2.3
Plumbing, heating, and air conditioning	67,046	3,256,560	83,456	73,347	20,790	475,963	585,984	5.6	7.1	8.3	9.3	12.1	9.9	6.7
Painting, paper hanging, and decorating	107,917	1,829,802	38,027	36,739	12,588	429,993	565,667	4.6	7.7	9.1	12.9	18.0	12.8	6.1
Electrical work	47,560	2,147,801	46,530	52,802	15,260	398,092	379,054	6.5	9.1	10.1	11.4	15.6	12.7	8.5
Masonry, stonework, tile setting and plastering	66,568	2,561,933	47,147	58,590	14,948	728,685	504,686	5.7	8.1	10.0	10.8	16.3	10.5	6.8
Carpentering and flooring	204,092	3,230,547	68,725	41,015	19,152	495,557	1,042,578	3.3	6.0	6.9	10.4	11.2	10.1	4.4
Roofing and sheet metal work	30,249	1,481,795	31,450	26,938	5,577	278,488	248,517	8.4	12.1	12.5	16.9	16.7	16.4	10.1
Concrete work	15,036	826,972	22,865	19,061	5,838	211,815	134,669	11.6	15.5	18.3	18.8	22.3	18.7	14.0
Water well drilling	5,773	229,784	15,722	5,536	3,303	32,695	45,494	18.7	22.8	25.9	29.0	41.8	30.0	20.8
Miscellaneous special trade contractors	83,112	3,007,770	190,128	67,423	45,209	488,882	608,155	5.0	7.4	9.1	9.9	10.2	10.9	6.3
Contractors not allocable	37,169	965,276	20,760	14,544	5,632	149,966	222,242	8.4	13.1	15.8	21.3	18.2	19.4	10.7
Manufacturing	**151,083**	**7,905,894**	**292,223**	**179,585**	**75,480**	**1,462,497**	**1,277,198**	**3.6**	**4.7**	**5.7**	**6.2**	**7.9**	**6.7**	**4.4**
Food and kindred products	4,416	697,732	11,686	8,991	4,309	70,133	36,687	21.4	17.6	22.1	22.4	28.2	27.7	18.7
Textile mill products	2,357	108,934	2,525	1,259	*151	*23,591	13,412	28.6	46.6	55.9	50.8	—	*45.6	38.6
Apparel and other textile products	5,946	322,464	4,010	8,918	1,233	111,745	40,360	18.0	24.3	34.8	36.7	63.8	30.7	22.7
Lumber and wood products, except furniture	40,653	1,643,379	94,517	39,928	20,508	304,014	281,005	7.2	9.2	11.4	11.4	13.3	14.0	8.6
Furniture and fixtures	5,327	237,817	5,531	4,993	1,746	42,738	28,561	21.1	25.7	29.1	32.2	36.6	33.4	24.7
Printing, publishing, and allied industries	31,696	1,402,855	55,863	36,417	12,538	263,358	274,872	8.0	11.3	13.1	14.5	17.5	18.4	10.2
Chemicals and allied products	1,540	158,428	4,856	2,696	*1,696	17,091	20,938	34.3	34.2	47.3	45.9	—	44.9	41.5
Leather and leather products	1,164	28,439	573	*285	*177	*3,037	6,986	43.9	36.0	47.2	—	—	—	51.2
Stone, clay, and glass products	6,701	399,947	16,026	13,211	4,834	66,138	48,430	16.1	21.2	25.3	33.6	44.9	25.7	20.8
Primary metal industries	1,865	104,177	3,600	1,952	*593	*17,809	17,229	32.8	46.8	39.6	45.1	—	—	40.1
Fabricated metal products	7,746	609,976	18,689	14,188	4,286	116,529	94,473	15.6	18.8	22.4	22.8	29.3	25.2	16.2
Machinery, except electrical	15,831	939,969	43,977	20,311	10,151	220,578	197,637	10.9	13.4	14.4	18.0	22.5	17.1	12.3
Electrical and electronic equipment	2,829	168,795	4,412	3,350	2,935	23,226	25,743	25.3	23.5	24.6	29.9	24.7	23.1	28.5
Transportation equipment	1,958	136,196	4,420	3,316	3,222	21,778	21,802	30.4	29.8	35.0	31.7	67.9	40.2	36.8
Other manufacturing industries	19,965	925,549	20,869	19,735	6,887	160,437	153,498	9.8	13.9	17.0	17.6	21.4	18.5	13.1
Manufacturing not allocable	1,089	24,237	*569	*35	*214	*285	13,545	41.3	45.2	—	—	—	—	50.0

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

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1—Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Transportation, communication, electric, gas and sanitary services	**255,149**	**8,954,737**	**698,344**	**324,598**	**171,522**	**1,076,589**	**1,717,229**	**2.8**	**3.8**	**4.7**	**5.6**	**5.3**	**7.5**	**3.6**
Local and interurban passenger transit	38,922	550,791	41,239	11,738	9,778	61,049	175,038	7.6	11.3	13.6	16.5	17.9	23.6	9.6
Taxicabs	25,392	257,160	16,861	3,742	4,687	12,569	85,011	9.7	12.3	16.0	19.0	28.3	47.3	12.6
Other passenger transportation	13,530	293,631	24,378	7,996	5,111	48,480	80,027	12.0	18.2	20.1	22.5	22.5	27.1	14.8
Trucking and warehousing	182,857	7,100,150	600,911	277,517	147,634	859,895	1,275,938	3.4	4.3	5.2	5.6	5.8	8.6	4.2
Trucking, local and long distance	181,858	6,994,298	597,404	276,102	145,279	848,953	1,264,196	3.4	4.4	5.2	5.6	5.8	8.6	4.2
Public warehousing and trucking terminals	999	105,862	3,507	1,415	2,355	10,942	11,742	36.2	31.2	36.3	44.6	56.9	60.8	38.7
Water transportation	4,545	168,986	10,647	2,733	3,697	12,905	50,747	20.7	26.0	33.4	30.8	35.9	50.9	25.7
Air transportation	2,317	65,488	2,310	550	915	3,516	13,642	27.5	46.3	22.4	28.6	35.4	39.9	30.7
Transportation services	11,997	696,173	15,298	21,711	3,296	68,307	94,737	12.6	13.4	23.9	39.8	23.2	26.2	15.8
Passenger transportation arrangement	6,651	374,163	3,468	10,160	1,362	31,965	45,990	18.1	18.8	41.1	61.3	37.8	27.7	23.4
Freight transportation arrangement	2,683	246,997	8,954	10,382	1,493	29,680	32,377	28.0	23.0	31.5	57.3	33.4	50.8	27.3
Other transportation services	2,663	75,013	2,876	1,169	441	*6,662	16,370	28.6	30.0	63.4	46.2	60.4	—	33.8
Communication	1,907	99,279	8,668	1,582	*1,901	26,907	19,994	30.7	45.0	49.0	49.7	—	61.2	35.5
Electric and gas services	614	13,914	870	*257	*335	*310	4,861	42.5	32.8	—	—	—	—	—
Sanitary services	11,989	259,946	18,401	8,510	3,966	43,700	82,272	12.8	21.3	24.2	24.4	27.9	32.0	18.0
Wholesale and retail trade	**1,527,291**	**137,329,360**	**1,612,623**	**2,256,037**	**784,277**	**9,270,393**	**11,995,344**	**1.0**	**1.2**	**1.9**	**1.9**	**2.6**	**1.9**	**1.3**
Wholesale trade	256,432	30,856,653	332,819	291,454	146,484	1,251,744	3,186,076	2.6	2.4	4.4	4.9	5.6	4.5	2.8
Motor vehicles and automotive equipment	13,200	2,148,688	19,480	23,696	13,693	142,673	174,524	11.3	10.3	26.6	17.3	21.7	17.1	12.2
Lumber and construction materials	7,595	1,009,651	19,931	12,171	6,427	61,493	103,967	15.2	14.1	34.3	33.9	25.4	23.6	17.1
Electrical goods	7,706	840,642	9,083	10,164	6,165	53,549	112,324	14.5	16.5	21.7	26.4	29.8	23.2	16.1
Hardware, plumbing, and heating equipment	7,002	699,008	7,875	10,167	6,571	41,353	114,657	16.2	18.3	22.0	25.3	33.8	27.0	16.6
Farm machinery and equipment	6,580	1,658,714	14,784	14,500	12,845	85,011	99,639	14.9	9.8	12.2	12.6	16.4	13.6	10.9
Other machinery, equipment, and supplies	22,307	2,057,091	24,888	20,910	13,465	122,988	317,601	6.8	13.0	13.5	15.1	17.5	15.1	9.6
Other durable goods	39,384	2,738,087	47,109	21,746	15,852	110,845	461,561	6.8	8.3	14.0	14.2	26.0	16.5	7.7
Drugs, chemicals, and allied products	6,400	298,537	4,078	2,239	2,596	10,063	51,415	18.0	19.1	26.0	37.9	60.0	39.2	22.9
Apparel, piece goods, and notions	9,258	643,285	9,179	7,845	2,744	22,203	166,472	13.6	14.2	24.5	13.7	28.8	31.7	13.0
Groceries and related products	31,857	5,595,278	43,052	27,782	11,484	176,984	378,426	7.4	6.3	8.7	10.0	10.5	10.5	7.6
Farm-product raw materials	10,148	4,460,647	26,674	11,263	14,556	92,973	132,640	12.1	4.6	11.8	12.8	14.0	10.0	10.5
Alcoholic beverages	1,624	556,040	5,015	7,682	1,272	30,863	35,114	29.7	15.6	18.8	22.6	19.9	17.3	19.0
Other nondurable goods	55,824	7,130,725	88,256	114,762	35,345	268,288	651,278	5.5	5.1	7.0	9.1	9.6	10.2	6.0
Wholesalers not allocable	37,547	1,020,259	13,415	6,727	3,449	32,458	386,456	7.2	9.3	14.7	39.8	20.0	28.2	8.4
Retail trade	1,211,494	104,438,929	1,247,845	1,943,380	628,290	7,940,148	8,403,930	1.2	1.4	2.2	2.1	3.0	2.1	1.6
Building materials, hardware, garden supply, and mobile home dealers	35,718	4,199,243	66,500	79,610	43,665	351,506	402,706	7.0	7.1	12.6	9.6	11.7	9.5	7.7
Building materials and supply stores	13,142	1,849,342	33,977	38,226	12,733	179,753	162,714	11.3	10.7	21.9	14.5	17.2	13.2	11.6
Hardware stores	12,241	1,510,373	18,144	26,185	18,979	122,249	163,693	11.9	12.7	15.5	16.7	20.8	17.4	13.0
Retail nurseries and garden supply stores	8,167	358,392	10,037	6,472	3,977	30,529	49,225	15.6	20.6	24.1	26.6	32.3	29.3	19.6
Mobile home dealers	2,168	481,136	4,342	8,727	7,976	18,975	27,074	26.3	18.3	26.3	28.3	25.1	22.3	23.2
General merchandise stores	24,345	2,561,939	24,483	41,351	19,009	115,775	171,814	8.9	9.5	13.5	13.6	19.4	14.0	10.2
Variety stores	4,487	555,939	5,875	9,997	8,901	34,965	38,464	19.5	22.1	42.6	29.1	36.4	24.0	20.0
Other general merchandise stores	19,858	2,006,000	18,608	31,354	10,108	80,810	133,350	9.9	10.5	11.6	15.4	17.3	17.1	11.9
Food stores	134,544	19,662,745	192,827	277,969	81,061	1,181,237	1,167,746	3.6	3.5	4.9	4.8	7.2	5.0	4.1
Grocery stores	96,033	16,051,628	136,573	223,065	65,406	818,915	840,012	4.3	3.9	5.1	5.3	8.0	4.8	4.7
Meat and fish markets, including freezer provisioners	7,913	1,206,138	13,654	10,773	3,479	74,710	86,517	14.6	14.7	22.2	17.7	35.8	16.8	16.7
Fruit stores and vegetable markets	4,324	403,267	3,514	4,835	571	22,665	29,948	20.9	23.5	26.0	42.3	37.7	29.3	28.1
Candy, nut, and confectionery stores	6,023	228,403	3,141	5,268	*239	8,479	23,385	18.6	26.2	31.8	46.1	—	47.1	22.0
Retail bakeries	11,111	633,234	23,297	20,139	5,676	194,635	116,367	13.3	16.1	20.0	18.4	24.6	20.4	16.1
Other food stores	9,140	940,075	12,648	13,869	5,688	51,833	71,517	14.4	16.0	23.6	22.7	32.8	22.2	17.5
Automotive dealers and service stations	193,843	36,630,762	245,809	489,090	144,593	2,033,447	1,809,155	2.9	2.7	4.0	4.4	4.8	3.5	3.2
New and used car dealers	10,010	3,991,289	17,156	29,581	34,381	180,427	139,846	12.3	5.9	15.1	10.5	8.0	8.5	9.6
Used car dealers	28,872	3,976,264	16,746	38,242	24,048	96,865	204,279	8.0	8.0	13.4	15.0	12.9	16.1	9.3
Auto and home supply stores	19,396	2,526,083	34,045	44,135	19,593	211,175	244,288	9.5	10.3	12.4	13.7	16.1	12.6	10.8
Gasoline service stations	125,539	25,040,123	165,871	364,946	51,979	1,502,342	1,145,870	3.6	3.5	4.8	5.3	7.2	4.2	4.0
Other aircraft, marine, and automotive dealers	10,026	1,096,903	11,991	12,186	14,592	42,638	74,872	13.7	12.4	20.8	23.1	17.8	17.0	14.5

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

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1——Receipts, Selected Deductions, and Net Income, by Industry——Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	44,228	3,516,486	37,876	73,711	27,365	295,200	410,500	6.5	7.6	10.0	11.4	14.5	9.0	7.9
Men's and boys' clothing and furnishings stores	4,613	580,209	5,097	13,549	3,684	53,899	69,047	19.5	19.6	28.2	36.6	30.4	23.4	21.2
Women's ready-to-wear stores	11,054	867,408	9,686	15,744	6,043	72,806	85,692	12.4	14.8	18.2	18.8	22.6	17.6	15.8
Women's accessory and specialty stores	4,087	202,760	1,472	5,452	*1,131	11,515	28,143	22.0	31.8	36.5	40.7	—	38.7	33.0
Family clothing stores	6,424	607,827	7,714	11,855	4,896	59,725	60,948	17.0	17.9	22.3	24.0	28.1	20.6	18.2
Shoe stores	6,816	586,415	5,585	12,394	4,900	45,489	76,422	16.7	19.0	22.9	30.1	31.6	23.8	19.6
Furriers and fur shops	*953	*118,178	*39	*311	—	*718	*5,215	—	—	—	—	—	—	—
Other apparel and accessory stores	10,281	653,589	8,283	14,406	8,711	51,046	85,033	13.6	17.8	25.2	21.9	41.4	18.9	17.1
Furniture and home furnishings stores	73,775	6,729,654	96,021	134,213	50,661	845,505	762,506	4.9	5.9	7.0	7.9	10.1	9.1	5.9
Furniture stores	19,999	2,063,512	26,403	45,484	18,696	204,411	233,382	9.4	10.5	12.0	15.1	18.2	15.0	10.4
Home furnishings, except appliances	24,963	1,827,588	27,896	35,113	9,659	171,670	224,268	8.7	11.4	13.0	15.0	18.0	16.3	11.5
Household appliance stores	11,053	1,412,407	19,974	24,149	11,222	158,339	152,227	12.5	14.0	16.9	17.1	21.9	24.0	14.3
Radio, television, and music stores	17,760	1,426,147	19,748	29,467	13,084	111,085	152,629	10.0	11.9	14.8	15.4	21.2	16.2	12.0
Eating and drinking places	181,805	12,565,460	310,187	520,542	134,497	2,071,196	1,377,181	3.3	3.9	5.0	4.7	7.9	4.9	4.1
Eating places	121,294	9,114,915	229,417	349,830	94,861	1,670,604	975,138	4.0	4.7	6.0	5.8	9.1	5.7	4.9
Drinking places	60,511	3,450,545	80,770	170,712	39,636	400,592	402,043	5.9	7.0	8.6	8.0	15.6	9.3	7.4
Miscellaneous retail stores	508,849	18,206,152	270,359	322,588	126,108	1,228,437	2,240,995	2.0	3.4	5.5	4.8	7.2	4.8	3.2
Drug stores and proprietary stores	13,211	2,277,906	21,006	40,079	12,660	238,620	244,955	10.7	10.6	13.0	12.7	20.9	11.8	10.9
Liquor stores	17,929	3,540,447	34,075	63,731	23,743	160,806	215,831	9.5	9.5	13.3	12.6	18.0	12.0	10.5
Used merchandise stores	34,779	1,131,399	22,678	18,700	13,338	65,485	172,336	7.6	11.7	29.5	17.2	39.5	19.7	11.7
Sporting goods and bicycle shops	21,590	1,364,871	18,021	21,229	11,084	82,730	148,137	9.5	12.0	15.6	15.6	19.8	18.2	12.7
Book stores	5,560	234,563	2,993	2,859	1,625	17,883	29,727	19.1	25.0	29.0	27.2	41.5	33.8	26.2
Stationery stores	3,022	286,817	4,514	6,061	1,835	23,814	48,328	23.9	26.3	32.3	34.5	40.8	34.3	27.8
Jewelry stores	21,298	1,206,218	13,311	24,251	8,985	100,007	216,720	9.5	12.0	15.9	15.1	21.2	16.0	11.4
Hobby, toy, and game shops	6,857	216,319	2,704	4,388	1,569	15,179	28,410	15.1	23.9	28.4	28.4	39.9	37.0	25.5
Camera and photographic supply stores	1,286	163,352	1,279	2,127	1,131	13,397	19,140	35.9	40.7	36.2	42.5	67.4	49.8	40.5
Gift, novelty, and souvenir shops	16,648	670,661	12,836	14,100	6,660	53,491	83,201	10.8	14.8	24.3	18.5	31.1	22.7	15.2
Luggage and leather goods stores	1,342	35,053	*442	222	*466	*1,210	9,060	40.5	59.8	—	54.1	—	—	61.0
Sewing, needlework, and piece goods stores	7,666	343,666	4,923	7,116	2,607	26,824	44,718	16.3	19.3	29.8	28.9	36.1	34.2	21.0
Mail order houses	6,162	162,525	3,019	1,935	743	13,247	36,590	17.8	25.8	32.2	35.8	43.1	39.3	22.2
Merchandising machine operators	11,212	495,170	41,821	11,124	5,735	27,818	80,489	13.4	18.2	22.2	27.4	29.3	27.0	19.1
Direct selling organizations	262,954	1,870,187	22,267	13,339	7,055	33,303	383,573	3.0	7.3	10.9	16.6	15.2	17.9	6.0
Fuel and ice dealers	9,491	879,046	13,375	14,195	4,291	48,578	63,576	14.2	18.0	16.2	19.2	20.1	20.9	17.1
Florists	19,291	1,105,863	23,395	26,093	8,914	158,155	139,701	10.2	13.6	14.0	14.1	23.2	18.3	14.2
Cigar stores and stands	2,134	184,762	816	2,353	*167	10,217	17,993	30.2	31.8	52.6	37.8	—	55.2	32.1
Other miscellaneous retail stores	44,417	2,017,327	26,884	28,686	13,500	137,467	262,510	6.9	9.9	11.8	12.7	17.6	14.5	9.3
Retail trade not allocable	14,387	366,288	3,783	4,306	1,331	17,845	61,327	14.8	21.7	24.0	36.9	33.4	33.9	18.6
Wholesale and retail trade not allocable	59,365	2,033,778	31,959	21,203	9,503	78,501	405,338	5.9	8.4	13.6	14.5	16.5	18.4	8.0
Finance, insurance, and real estate	**628,704**	**13,288,391**	**364,770**	**190,227**	**299,598**	**635,009**	**5,983,244**	**1.9**	**2.6**	**6.0**	**10.3**	**9.7**	**6.9**	**2.1**
Finance	20,699	684,975	9,602	5,339	18,983	36,230	317,403	8.7	9.3	28.1	22.3	33.2	35.3	8.8
Banking and miscellaneous finance	1,182	17,780	*89	*111	*89	*802	10,382	35.1	41.6	—	—	—	—	41.3
Credit agencies other than banks	6,257	175,610	2,676	2,634	11,794	22,313	74,656	16.6	20.5	29.1	33.9	49.1	54.0	17.4
Security, commodity brokers, and services	13,260	491,585	6,837	2,594	7,100	13,115	232,365	10.6	10.7	37.8	30.3	34.8	32.4	10.4
Security brokers and dealers, except underwriting syndicates	7,149	241,066	1,694	1,047	3,716	4,283	120,196	15.2	12.0	30.8	33.0	25.2	32.6	14.6
Commodity contracts brokers, exchanges, and services	6,111	250,519	5,143	1,547	3,384	8,832	112,169	14.8	17.5	49.3	45.6	67.6	45.5	14.9
Insurance agents, brokers, and service	186,458	4,832,055	88,794	39,631	43,358	361,922	2,260,476	3.5	4.6	6.4	7.1	11.6	8.4	3.7
Real estate	421,547	7,771,361	266,374	145,257	237,247	236,857	3,405,365	2.4	3.4	7.9	13.3	11.8	12.4	2.7
Operators and lessors of buildings	11,620	531,804	70,601	57,716	79,055	32,492	87,217	12.3	17.7	22.6	29.3	21.4	27.9	12.4
Lessors, other than buildings	18,834	105,695	11,568	8,129	5,183	5,787	49,683	29.1	23.5	37.2	28.4	38.9	93.0	23.7
Real estate agents, brokers, and managers	367,665	6,326,285	169,398	67,500	120,150	170,478	2,993,682	2.2	3.7	7.5	13.0	17.0	15.7	2.9
Title abstract companies	1,656	44,081	*545	*308	*568	*3,868	26,673	36.0	38.1	—	—	—	—	36.6
Subdividers and developers, except cemeteries	6,143	430,970	69,71	6,922	26,568	5,158	94,918	15.4	18.1	33.7	25.5	31.1	45.3	15.9
Cemetery subdividers and developers	*565	*24,040	*444	*877	*481	*2,479	*5,072	—	—	—	—	—	—	64.9
Combined real estate, insurance, loans, law offices	15,064	308,486	6,847	3,805	5,242	18,595	148,340	10.9	12.4	17.5	23.6	30.5	25.7	13.1

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.1——Receipts, Selected Deductions, and Net Income, by Industry——Continued

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

Industry	Businesses with net income							Coefficient of variation (Percent)[1]						
	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income	Number of businesses	Business receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net income
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Services	**2,484,876**	**56,017,554**	**1,891,646**	**1,143,936**	**639,654**	**7,843,897**	**22,004,301**	**0.8**	**1.2**	**2.5**	**2.2**	**4.1**	**2.4**	**1.0**
Hotels and other Lodging places	41,796	1,755,252	183,049	118,722	148,630	241,863	264,507	6.9	9.2	9.3	10.6	13.2	13.2	8.3
Hotels	2,970	123,314	10,618	9,824	11,287	16,262	16,079	24.9	28.8	41.0	41.6	54.3	26.9	28.8
Motels, motor hotels, and tourist courts	20,972	1,272,006	136,521	90,174	113,013	203,114	180,368	9.5	11.4	11.4	12.6	15.8	15.2	10.7
Sporting and recreational camps	1,684	55,587	*5,245	1,536	*1,490	*3,307	7,612	36.3	42.0	—	67.8	—	—	39.3
Trailering parks and camp sites	8,186	183,141	22,128	11,584	16,979	8,061	43,036	15.3	19.7	19.7	22.4	28.5	35.1	18.8
Other lodging places	8,064	121,204	8,539	5,604	5,861	11,119	17,412	16.6	33.0	31.7	42.4	40.2	54.6	26.0
Personal services	542,580	6,616,735	240,804	176,130	62,947	1,320,920	2,021,787	2.0	3.6	4.8	5.2	10.9	6.3	2.9
Coin-operated laundries and dry cleaning	13,058	263,367	24,823	6,532	4,016	24,420	50,778	12.4	15.4	18.5	17.1	31.4	25.1	18.0
Other laundry, cleaning, and garment services	37,478	1,189,908	50,382	33,976	12,443	311,384	237,708	8.1	11.0	12.9	12.8	18.6	14.9	9.7
Photographic studios, portrait	18,420	404,471	16,199	9,408	3,521	36,175	84,475	10.7	16.6	18.7	24.2	24.0	26.2	15.5
Beauty shops	195,328	2,474,881	76,230	74,176	17,476	689,572	733,567	3.3	5.6	6.4	7.9	10.5	9.2	4.7
Barber shops	81,055	753,944	13,375	15,131	3,118	104,794	391,842	5.4	7.2	10.9	14.9	19.6	17.6	6.6
Shoe repair and hat cleaning shops	11,928	231,006	3,308	5,149	1,202	32,618	78,889	14.1	17.7	23.2	25.5	36.6	31.6	16.8
Funeral service and crematories	10,015	668,044	37,107	19,741	13,690	60,932	152,770	13.6	14.7	16.8	17.0	41.8	19.6	14.1
Miscellaneous personal services	175,298	631,114	19,380	12,017	7,481	61,025	291,758	3.9	8.3	12.1	21.3	20.7	22.8	6.5
Business services	491,349	7,167,125	236,725	112,090	67,610	629,972	2,911,629	2.0	3.5	5.9	7.4	9.9	9.2	2.7
Advertising	21,871	707,140	8,336	5,396	3,042	46,595	180,494	9.3	14.5	20.0	18.5	32.7	44.4	12.6
Services to buildings	90,732	1,038,128	32,437	26,967	10,846	291,580	347,372	5.0	10.0	12.1	17.0	18.7	19.3	7.1
Computer and data processing services	15,681	196,009	4,544	3,120	1,739	12,588	98,534	11.0	15.7	25.7	28.9	35.5	36.1	15.9
Management and public relations	125,210	1,744,977	36,071	15,121	8,996	79,756	1,008,951	3.7	5.2	10.1	18.4	17.1	22.3	4.6
Equipment rental and leasing	11,370	446,150	74,528	15,891	16,673	55,971	84,327	11.7	17.4	14.4	26.5	23.7	26.8	14.6
Other business services	226,485	3,034,721	80,809	45,575	24,314	353,482	1,111,951	3.0	5.4	8.6	10.1	17.3	11.9	4.5
Automobile repair and services	139,631	5,761,567	227,616	147,440	75,932	907,767	934,303	3.8	5.4	14.2	6.7	11.0	7.9	4.9
Automotive rentals, without drivers	6,553	256,401	79,744	7,081	16,333	6,116	36,254	19.6	20.9	38.7	22.3	38.5	32.4	18.9
Automobile parking	1,910	48,529	323	3,858	*509	8,766	14,334	30.6	37.0	39.9	40.4	*90.3	43.9	36.7
Automotive top and body repair shops	27,861	1,225,983	30,653	30,717	13,663	233,330	195,157	8.6	11.5	11.9	14.5	16.5	15.7	10.9
General automotive repair shops	73,275	2,911,936	68,207	73,730	27,657	460,192	473,965	5.4	7.7	8.5	8.9	13.6	11.4	7.0
Other automotive repair shops	18,170	948,225	26,528	23,260	10,176	148,265	156,102	10.5	14.5	18.5	16.9	25.2	19.0	12.7
Automotive services, except repair	11,862	370,493	22,161	8,794	7,594	51,098	58,491	13.3	18.8	20.4	24.2	26.0	28.8	16.8
Miscellaneous repair services	191,358	3,239,861	102,753	69,815	29,039	389,395	856,304	3.3	5.7	6.6	9.0	9.9	14.0	4.9
Radio and tv repair shops	32,071	533,873	15,307	12,105	4,578	56,092	127,639	8.5	14.3	13.3	19.3	19.0	25.6	12.3
Electrical repair shops, except radio and TV	29,012	619,588	15,635	11,338	3,806	84,256	152,589	8.8	14.9	16.5	24.8	22.1	30.8	12.5
Reupholstery and furniture repair	25,941	460,795	12,692	12,588	4,635	89,606	107,620	6.1	14.7	14.7	23.7	29.6	30.3	13.1
Other miscellaneous repair shops	104,334	1,625,605	59,119	33,584	15,990	179,441	468,456	4.5	7.6	9.6	12.3	14.0	22.5	6.5
Motion pictures	6,615	262,505	8,307	5,261	2,848	31,335	62,566	16.3	21.5	29.4	29.4	37.6	30.5	19.6
Motion picture production, distribution, and services	4,820	157,090	2,950	1,829	*551	16,362	48,396	19.6	25.8	30.1	38.7	—	48.6	21.9
Motion picture theaters	1,795	125,415	5,357	3,432	2,297	14,973	14,170	29.4	36.0	42.5	40.1	44.2	35.2	43.7
Amusement and recreation services, except motion pictures	142,214	2,273,282	141,986	46,771	28,419	231,830	637,864	3.9	7.1	11.5	12.4	19.8	18.1	5.4
Producers, orchestras, and entertainers	82,137	819,915	37,122	4,994	3,181	82,595	321,207	5.3	8.9	10.4	18.8	16.4	38.9	6.7
Billiard and pool establishments	4,479	110,176	6,311	4,658	1,942	6,393	28,366	22.3	31.5	39.4	29.6	42.2	38.7	28.8
Bowling alleys	1,355	141,371	12,166	8,269	7,976	32,588	11,080	32.0	40.9	46.2	46.6	53.6	43.7	46.4
Professional sports clubs and promoters	624	43,331	*1,354	*959	*15	*4,854	12,923	46.1	53.9	—	—	—	—	39.4
Racing, including track operation	8,568	214,625	10,946	3,101	661	22,944	38,358	14.9	23.6	19.4	42.2	45.0	74.6	21.8
Other amusement and recreation services	45,051	943,864	74,087	24,790	14,644	80,456	225,930	6.6	12.1	19.5	15.2	23.9	18.6	10.4
Medical and health services	376,897	18,996,087	488,365	324,762	159,960	2,622,337	9,588,078	1.9	1.9	3.0	3.2	6.0	3.4	1.7
Offices of physicians	138,240	9,016,991	194,959	127,576	37,126	1,045,563	5,182,972	2.7	2.5	3.6	4.2	9.1	3.9	2.3
Offices of dentists	82,733	6,045,509	180,892	115,542	70,853	948,916	2,763,915	3.9	3.7	5.6	5.2	8.3	4.6	3.6
Offices of osteopathic physicians	2,607	166,331	3,718	2,942	963	24,990	53,923	21.4	20.2	20.6	24.9	52.6	39.0	18.9
Offices of chiropractors	15,422	566,602	19,280	9,926	11,419	48,458	289,231	11.0	11.4	13.3	15.3	24.8	16.3	11.2
Offices of optometrists	14,571	933,370	21,572	12,590	7,061	100,062	345,379	10.3	10.5	15.2	13.2	22.5	19.1	10.1
Registered and practical nurses	58,806	283,742	1,674	761	*250	*398	231,195	8.2	7.8	—	29.9	24.0	—	—
Nursing and personal care facilities	9,093	695,293	31,648	34,677	26,881	266,645	90,366	14.7	19.7	18.1	16.4	21.9	20.5	8.0
Hospitals	142	46,385	572	1,898	*285	19,765	5,342	49.8	16.5	30.0	12.5	—	13.9	16.6
Medical laboratories	1,902	101,356	3,226	2,331	*142	26,882	34,645	30.2	34.3	72.2	42.6	—	42.8	35.2
Dental laboratories	8,286	253,660	6,128	5,176	1,009	41,826	107,165	15.5	18.7	25.6	24.0	31.3	32.2	31.4
Other medical and health services	45,096	886,648	24,696	11,343	3,991	98,732	453,945	6.2	9.1	13.3	16.3	14.9	27.8	16.6
Legal services	132,590	4,859,461	97,373	63,908	21,669	593,997	2,519,595	3.4	3.8	5.7	6.3	11.9	6.4	3.4
Educational services	113,632	723,017	34,230	15,813	8,629	101,070	291,251	4.2	9.5	11.0	20.7	22.9	24.2	7.3
Engineering and architectural services	60,655	1,419,314	35,094	22,401	8,019	235,160	567,764	5.4	8.5	10.6	13.9	15.8	15.1	6.9
Accounting, auditing, and bookkeeping service	133,449	1,802,752	65,082	30,025	17,443	284,655	885,845	3.7	5.9	9.0	9.5	16.1	10.8	5.5
Certified public accountants	23,402	754,535	25,448	12,822	8,798	133,098	363,004	8.3	10.0	14.5	14.5	24.8	16.6	9.3
Other accounting, auditing, and bookkeeping services	110,047	1,048,217	39,634	17,403	8,645	151,557	522,841	4.2	7.2	11.5	12.6	20.3	14.2	6.7
Other services	112,110	1,120,596	30,262	10,998	8,509	43,596	562,808	4.2	6.7	11.6	17.8	26.1	29.3	5.6
Nature of business not allocable	**25,658**	**359,591**	**4,993**	**5,967**	**4,554**	**35,058**	**124,811**	**9.1**	**17.7**	**22.2**	**35.4**	**51.9**	**64.0**	**12.8**

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages when added to and subtracted from the estimates in columns 1 through 7 and 16 through 22 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.2——Income Statement for Selected Industries

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing												
			Total	Farms											
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal speciality	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses With and Without Net Income															
Number of businesses	11,358,235	8,139,962	3,470,438	3,218,273	1,405,730	70,227	92,328	2,927	758,549	268,930	234,391	65,075	68,216	75,569	176,331
Business receipts, total	374,960,465	301,446,844	77,709,573	73,513,621	30,632,338	1,291,426	1,622,305	573,122	13,380,326	7,853,220	11,991,797	2,453,954	1,595,706	503,063	1,616,364
Income from sales and operations	372,844,785	299,331,164	77,655,792	73,513,621	30,632,338	1,291,426	1,622,305	573,122	13,380,326	7,853,220	11,991,797	2,453,954	1,595,706	503,063	1,616,364
Other business income	2,115,680	2,115,680	53,781	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	325,450,277	257,022,057	71,971,429	68,438,220	25,039,019	1,261,278	1,657,424	606,135	15,282,426	7,289,207	10,657,945	2,304,718	1,840,325	739,773	1,759,970
Cost of sales and operations, total	204,667,113	159,957,536	45,857,339	44,709,577	13,764,688	825,356	1,035,107	565,183	10,902,423	5,406,891	7,230,433	1,799,518	1,515,030	548,947	1,116,001
Inventory, beginning-of-year	16,959,322	15,055,986	1,937,255	1,903,336	510,039	*1,443	*17,704	29,385	808,274	285,116	13,016	15,761	24,546	158,155	39,897
Purchases	136,168,997	127,141,554	9,679,567	9,026,843	651,175	11,374	62,986	348,713	5,054,377	1,179,718	196,920	297,772	1,009,591	113,476	100,741
Cost of labor	14,037,655	9,995,071	4,211,469	4,042,584	1,453,880	250,284	327,916	12,127	521,098	240,473	694,849	138,545	42,957	65,087	285,368
Materials and supplies	12,791,985	11,218,102	1,778,829	1,573,883	559,248	50,661	67,166	2,092	260,896	144,318	292,632	55,204	18,941	23,706	99,019
Other costs	43,700,482	13,787,193	30,049,632	29,913,289	11,092,029	512,634	582,972	199,486	4,865,837	3,856,098	6,045,112	1,314,003	447,384	363,107	634,627
Less: Inventory, end-of-year	18,990,728	17,240,370	1,799,413	1,750,358	511,683	*1,040	*23,637	26,620	608,059	296,832	12,096	21,767	28,389	174,584	43,651
Depreciation	17,381,285	8,536,390	9,190,234	8,844,895	4,221,149	133,427	213,715	11,133	1,517,402	710,889	1,361,858	242,325	123,290	104,661	205,046
Taxes paid	8,287,960	6,086,954	2,299,677	2,201,006	1,039,748	43,839	100,479	4,775	399,044	148,994	280,875	38,770	22,378	13,985	102,119
Rent paid	9,651,586	6,922,559	2,811,954	2,729,027	1,493,623	60,857	82,951	2,580	550,813	132,900	322,629	29,837	27,875	8,473	36,489
Repairs	7,547,924	3,662,897	4,046,779	3,885,027	1,861,387	79,062	82,443	4,424	603,785	374,087	522,560	75,314	53,150	25,690	103,125
Salaries and wages	21,499,305	21,499,305	410,528	—	—	—	—	—	—	—	—	—	—	—	—
Insurance	5,359,935	4,068,836	1,393,060	1,291,099	642,481	30,025	39,351	1,514	198,404	109,114	164,354	31,031	14,061	20,246	40,498
Legal and professional fees	1,366,198	1,366,198	19,842	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	2,612,001	2,612,001	23,294	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	74,946	74,445	1,024	501	53	*1	*11	—	309	*14	*21	*4	*2	*2	*84
Pension and profit-sharing plans	136,390	133,945	5,200	2,445	1,011	*3	*83	*3	287	*1	630	*44	*14	*215	*154
Employee benefit programs	237,201	230,465	7,975	6,736	1,646	*37	311	*26	761	*13	1,336	*89	*47	*13	2,457
Interest paid	8,438,873	3,843,935	4,718,434	4,594,938	1,937,852	72,789	116,269	16,456	1,081,725	385,140	654,032	87,244	83,705	16,612	143,114
Bad debts	431,394	431,394	3,711	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	462,976	460,448	2,605	2,528	1,509	—	*46	*5	928	(1)	*	—	—	*4	(1) *	*96
Other business deductions	37,305,190	37,134,749	1,180,773	170,441	73,872	9,882	6,658	*36	26,545	21,164	19,217	542	749	929	10,847
Net income (less deficit)	49,500,188	44,424,787	5,738,144	5,075,401	5,593,319	30,148	−35,119	−33,013	−1,902,100	564,013	1,333,852	149,236	−244,619	−236,710	−143,606
Net income	62,901,462	50,898,912	12,991,209	12,002,550	7,411,018	162,245	242,694	16,092	861,144	1,090,699	1,620,475	240,186	56,950	51,002	250,045
Deficit	13,401,274	6,474,125	7,253,065	6,927,149	1,817,699	132,097	277,813	49,105	2,763,244	526,686	286,623	90,950	301,569	287,712	393,651

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]Less than $500.

Table 1.2——Income Statement for Selected Industries—Continued

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

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing												
			Total	Farms											
				Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, except animal specialty	Animal speciality	Other
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses With Net Income															
Number of businesses	7,778,668	6,099,309	1,843,553	1,679,359	940,334	34,505	33,433	837	225,229	136,581	187,109	34,240	16,910	17,304	52,877
Business receipts, total	318,288,724	263,702,409	58,117,584	54,584,315	25,453,722	950,207	1,023,625	314,214	7,332,111	5,908,568	9,614,548	1,746,481	803,907	233,329	1,203,603
Income from sales and operations	316,642,402	262,058,087	58,090,304	54,584,315	25,453,722	950,207	1,023,625	314,214	7,332,111	5,908,568	9,614,548	1,746,481	803,907	233,329	1,203,603
Other business income	1,644,322	1,644,322	27,280	—	—	—	—	—	—	—	—	—	—	—	—
Business deductions, total	255,385,262	212,803,497	45,126,375	42,581,765	18,042,704	787,962	780,931	298,122	6,470,967	4,817,869	7,994,073	1,506,295	746,957	182,327	953,558
Cost of sales and operations, total	164,588,728	136,237,609	29,233,414	28,351,119	10,137,368	523,256	500,311	288,193	5,061,438	3,552,634	5,567,279	1,191,775	681,592	143,632	703,641
Inventory, beginning-of-year	13,144,471	11,830,308	1,339,300	1,314,163	418,378	*1,239	*17,048	3,964	542,277	279,446	*8,893	10,090	4,113	*1,119	27,596
Purchases	113,776,046	108,734,677	5,530,393	5,041,369	428,790	4,760	*21,172	187,962	2,809,810	652,307	60,487	203,639	555,670	34,190	82,582
Cost of labor	11,085,965	8,525,196	2,698,315	2,560,769	1,098,064	181,228	168,278	5,070	150,421	177,615	472,349	89,779	8,291	12,326	197,348
Materials and supplies	10,578,339	9,595,193	1,146,184	991,146	398,922	27,424	28,200	239	82,067	94,245	228,419	38,416	4,065	8,452	70,697
Other costs	30,826,268	11,215,712	19,714,211	19,610,556	8,213,771	309,629	289,247	93,905	1,832,137	2,643,429	4,806,050	860,503	113,881	89,993	358,012
Less: Inventory, end-of-year	14,820,361	13,663,477	1,194,989	1,156,884	420,557	*1,023	*23,634	2,947	355,274	294,408	*8,919	10,652	4,428	*2,448	32,594
Depreciation	11,569,252	6,076,990	5,699,922	5,492,262	3,003,270	70,938	89,483	2,860	513,158	506,347	1,031,008	156,546	22,454	25,540	70,660
Taxes paid	6,282,290	4,866,513	1,488,870	1,415,777	786,109	31,851	45,988	662	141,220	99,060	215,163	25,790	6,401	2,388	61,145
Rent paid	7,251,149	5,528,693	1,783,246	1,722,456	1,136,111	48,674	45,471	652	186,848	90,724	173,181	18,928	11,182	830	10,055
Repairs	5,121,041	2,690,357	2,545,584	2,430,684	1,312,671	48,911	41,395	837	201,303	252,601	458,101	46,382	9,810	4,690	53,983
Salaries and wages	18,372,276	18,372,276	353,256	—	—	—	—	—	—	—	—	—	—	—	—
Insurance	4,183,728	3,349,505	905,308	834,223	477,807	21,262	21,043	287	72,298	74,093	117,000	20,582	3,807	4,263	21,761
Legal and professional fees	1,072,977	1,072,977	15,046	—	—	—	—	—	—	—	—	—	—	—	—
Commissions	2,256,358	2,256,358	16,722	—	—	—	—	—	—	—	—	—	—	—	—
Amortization	47,205	47,177	535	28	*18	*1	(1) *	—	(1) *	—	—	*4	—	—	*5
Pension and profit-sharing plans	130,271	128,472	3,980	1,799	937	*3	*75	—	59	*1	459	*17	*12	*123	*113
Employee benefit programs	196,357	191,401	6,120	4,956	1,160	*20	*194	*23	200	—	1,035	*84	*39	—	*2,201
Interest paid	4,618,570	2,379,299	2,303,798	2,239,271	1,134,813	40,850	36,160	4,583	287,469	225,911	421,404	45,851	11,512	853	29,865
Bad debts	305,709	305,709	1,773	—	—	—	—	—	—	—	—	—	—	—	—
Depletion	346,246	344,263	1,983	1,983	1,374	—	*46	*5	*557	(1) *	—	—	—	—	*1
Other business deductions	29,043,105	28,955,898	766,818	87,207	51,066	2,176	765	*20	6,619	16,496	9,443	*336	*148	*3	*128
Net income	62,901,462	50,898,912	12,991,209	12,002,550	7,411,018	162,245	242,694	16,092	861,144	1,090,699	1,620,475	240,186	56,950	51,002	250,045

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]Less than $500.

Table 1.2——Income Statement for Selected Industries——Continued

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

Item	Agriculture, forestry, and fishing——Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating and air-conditioning	Painting, paper hanging, and decorating	Electrical work	Masonry, stonework, tile setting, and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses With and Without Net Income														
Number of businesses	13,848	42,612	80,593	115,112	59,732	52,855	6,877	962,713	201,010	717,852	82,429	118,528	59,018	71,438
Business receipts, total	68,784	472,241	1,022,217	2,632,710	3,588,318	3,222,445	365,873	37,953,980	16,445,633	20,437,221	3,817,660	1,963,876	2,285,727	2,789,384
Income from sales and operations	64,302	465,074	1,016,381	2,596,414	3,510,331	3,146,711	363,620	37,801,382	16,342,326	20,393,798	3,808,797	1,961,654	2,282,017	2,787,596
Other business income	4,482	7,167	5,836	36,296	77,987	75,734	2,253	152,598	103,307	43,423	9,063	2,222	3,710	1,788
Business deductions, total	94,249	517,321	758,425	2,163,214	3,417,923	3,031,350	386,573	32,333,895	14,899,321	16,571,462	3,297,901	1,422,540	1,922,814	2,305,407
Cost of sales and operations, total	11,952	76,278	265,692	793,840	638,018	509,900	128,118	21,319,452	11,008,049	9,797,210	2,178,438	753,579	1,228,172	1,416,418
Inventory, beginning-of-year	3,200	6,782	3,246	20,691	10,752	6,964	3,788	900,397	590,773	307,345	120,538	28,861	62,866	8,605
Purchases	7,300	43,877	89,904	511,643	115,298	86,309	28,989	7,103,110	2,901,523	4,069,326	1,324,834	169,663	691,378	375,237
Cost of labor	*38	8,567	77,923	82,359	51,911	31,251	20,660	4,222,734	1,871,601	2,258,876	268,585	270,742	226,732	519,535
Materials and supplies	4,346	10,868	81,319	108,413	43,130	29,982	13,148	6,298,261	3,474,458	2,630,965	460,629	222,217	269,729	438,398
Other costs	886	13,912	18,041	103,504	426,914	362,721	63,293	4,044,055	3,048,237	896,324	134,220	88,287	55,843	85,511
Less: Inventory, end-of-year	3,816	7,728	4,741	32,770	9,087	7,327	1,760	1,249,105	876,543	365,626	130,367	26,191	78,376	10,868
Depreciation	10,036	47,094	74,130	214,079	217,734	183,358	34,376	1,146,553	445,441	674,870	102,615	45,510	52,982	54,918
Taxes paid	862	11,263	28,642	57,904	147,880	138,178	9,702	705,303	248,811	440,047	91,878	40,443	57,374	66,209
Rent paid	1,706	17,589	22,275	41,357	63,741	46,159	17,582	371,534	139,774	221,389	31,517	21,965	18,003	20,743
Repairs	1,336	11,699	42,422	106,295	53,859	39,456	14,403	484,744	185,615	289,655	30,753	15,699	14,247	24,977
Salaries and wages	502	73,341	82,154	254,531	152,533	125,090	27,443	2,603,630	771,524	1,753,089	335,240	191,953	200,605	296,865
Insurance	1,942	11,376	29,374	59,269	33,920	25,613	8,307	654,523	221,568	419,727	76,005	41,749	42,538	54,661
Legal and professional fees	362	4,717	3,495	10,268	23,892	21,442	2,450	122,131	53,129	66,224	12,440	6,930	7,318	7,845
Commissions	*1,171	4,122	1,188	16,813	11,727	9,486	2,241	147,536	81,015	64,810	9,417	3,725	2,230	5166
Amortization	—	*14	*199	*310	17,327	17,317	*10	589	469	*120	*39	*25	*1	—
Pension and profit-sharing plans	—	*12	*676	2,067	1,268	1,145	*143	19,385	6,214	13,171	1,927	1,195	1,954	4,267
Employee benefit programs	*1	*24	*244	970	2,851	1,133	1,718	86,317	29,476	56,826	9,103	7,964	4,719	11,092
Interest paid	2,011	7,898	13,543	100,044	92,796	83,405	9,391	446,036	258,233	179,966	25,795	15,701	16,761	16,864
Bad debts	56	*354	1,300	2,001	4,403	4,369	*34	35,020	9,878	24,963	7,565	1,528	6,098	929
Depletion	—	—	*59	*8	442,238	427,760	14,478	675	423	*239	*9	—	—	—
Other business deductions	62,312	251,540	193,022	503,458	1,513,716	1,397,539	116,177	4,190,467	1,439,704	2,569,154	385,160	274,574	269,812	324,433
Net income (less deficit)	—25,465	—45,080	263,792	469,496	170,395	191,095	—20,700	5,620,085	1,546,312	3,865,759	519,959	541,336	362,913	483,977
Net income	11,118	72,798	289,925	614,818	670,897	636,496	34,401	6,137,229	1,800,183	4,114,804	585,984	565,667	379,054	504,686
Deficit	36,583	117,878	26,133	145,322	500,502	445,401	55,101	517,144	253,871	249,045	66,025	24,331	16,141	20,709

*This estimate should be used with caution because of the small number of sample returns on which it was based.
†Less than $500.

Table 1.2——Income Statement for Selected Industries——Continued

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

Item	Agriculture, forestry, and fishing——Continued				Mining			Construction						
										Special trade contractors				
	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Total	Plumbing, heating and air-conditioning	Painting, paper hanging, and decorating	Electrical work	Masonry, stonework, tile setting, and plastering
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses With Net Income														
Number of businesses	3,700	17,102	66,207	77,185	34,864	32,797	2,067	827,490	162,968	627,353	67,046	107,917	47,560	66,568
Business receipts, total	33,516	368,527	893,169	2,238,057	2,589,125	2,325,518	263,607	33,724,488	14,186,248	18,572,964	3,256,560	1,829,802	2,147,801	2,561,933
Income from sales and operations	29,898	367,123	887,350	2,221,618	2,541,239	2,279,168	262,071	33,618,294	14,119,886	18,538,240	3,252,820	1,827,590	2,144,860	2,560,287
Other business income	*3,618	*1,404	5,819	16,439	47,886	46,350	1,536	106,194	66,362	34,724	3,740	2,212	2,941	1,646
Business deductions, total	22,398	295,729	603,244	1,623,239	1,918,228	1,689,022	229,206	27,587,259	12,386,065	14,458,160	2,670,576	1,264,135	1,768,747	2,057,247
Cost of sales and operations, total	7,651	56,316	197,625	620,703	397,014	306,034	90,980	18,417,857	9,278,842	8,688,210	1,793,139	680,078	1,122,144	1,240,963
Inventory, beginning-of-year	*240	3,361	2,511	19,025	4,410	3,869	*541	683,426	427,746	253,401	99,714	22,980	49,684	5,296
Purchases	5,763	34,880	52,315	396,066	76,936	50,511	26,425	6,070,511	2,399,837	3,558,715	1,085,827	132,284	611,834	328,131
Cost of labor	—	5,918	63,245	68,383	33,696	21,601	12,095	3,674,632	1,891,418	1,992,790	209,896	262,539	203,670	447,656
Materials and supplies	*1,798	5,589	66,431	91,220	28,526	23,914	4,612	5,547,072	2,963,838	2,405,669	408,586	206,558	265,158	386,322
Other costs	*22	*10,618	17,507	75,508	257,769	209,686	48,083	3,390,271	2,528,767	785,125	98,807	79,246	54,354	77,919
Less: Inventory, end-of-year	*172	4,050	4,384	29,499	4,323	3,547	*776	948,055	633,762	309,490	109,691	23,529	62,556	4,361
Depreciation	1,296	15,883	56,920	133,555	121,734	106,892	14,842	882,997	318,167	544,070	83,456	38,027	46,530	47,147
Taxes paid	*58	7,833	21,927	43,275	98,218	93,948	4,270	594,852	198,857	381,451	73,347	36,739	52,802	58,590
Rent paid	*72	11,861	18,508	30,349	29,524	22,586	6,938	287,067	106,744	172,748	22,235	17,030	16,068	16,454
Repairs	*72	5,450	32,741	78,637	38,875	32,319	6,356	389,401	141,255	248,874	25,538	13,513	13,078	22,818
Salaries and wages	*5	61,355	70,328	221,568	105,362	88,895	16,467	2,269,537	652,617	1,547,380	268,067	167,454	194,422	281,029
Insurance	227	6,315	25,107	39,436	25,554	20,856	4,698	557,919	177,512	369,020	61,091	37,996	39,042	50,736
Legal and professional fees	*27	3,133	2,984	8,902	11,699	10,984	715	93,845	37,507	54,552	9,549	5,134	6,213	6,875
Commissions	*391	*3,415	*910	12,006	10,211	8,587	*1,624	120,561	68,418	50,661	2,307	3,119	2,169	4,948
Amortization	—	—	*199	*308	10,858	10,857	*1	133	*37	*96	*39	*25	*1	—
Pension and profit-sharing plans	—	*4	*676	1,501	1,169	1,026	*143	17,873	5,141	12,732	1,927	1,195	1,954	4,267
Employee benefit programs	—	—	*244	920	1,302	683	619	74,038	25,992	48,034	4,858	6,228	4,426	10,240
Interest paid	*292	2,673	9,684	51,878	26,035	23,975	4,060	311,652	153,355	142,665	20,790	12,588	15,260	14,948
Bad debts	*6	*311	*25	731	1,267	1,253	*14	28,701	6,776	21,806	5,613	1,238	5,977	915
Depletion	—	—	—	—	333,108	320,619	12,489	578	*382	*183	*9	—	—	—
Other business deductions	12,301	121,174	164,666	381,470	704,498	639,508	64,990	3,540,248	1,204,463	2,185,678	300,611	243,771	248,641	297,317
Net income	11,118	72,798	289,925	614,818	670,897	636,496	34,401	6,137,229	1,800,183	4,114,804	585,984	565,667	379,054	504,686

*This estimate should be used with caution because of the small number of sample returns on which it was based.
†Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses With and Without Net Income													
Number of businesses	221,524	164,915	43,851	223,148	53,787	47,451	20,020	101,890	345,679	47,902	243,580	31,352	22,845
Business receipts, total	3,378,919	6,201,455	1,071,126	9,449,795	2,126,264	1,635,450	997,357	4,690,724	11,233,209	633,768	8,895,460	1,211,838	492,143
Income from sales and operations	3,371,052	6,182,682	1,065,258	9,393,982	2,115,306	1,626,002	990,469	4,662,205	11,183,310	628,318	8,863,359	1,200,295	491,338
Other business income	7,867	18,773	5,868	55,813	10,958	9,448	6,888	28,519	49,899	5,450	32,101	11,543	805
Business deductions, total	2,360,042	5,262,758	863,112	8,420,288	1,909,196	1,415,128	818,521	4,277,443	9,867,502	470,057	7,876,696	1,112,269	408,480
Cost of sales and operations, total	1,395,599	2,825,004	514,193	4,988,484	870,074	743,882	474,555	2,899,973	2,172,419	93,617	1,440,341	576,042	62,419
Inventory, beginning-of-year	19,386	67,089	*2,279	455,692	63,817	54,652	39,095	298,128	31,952	*4,975	11,110	15,165	*702
Purchases	439,416	1,068,798	132,261	2,901,382	453,699	289,043	221,710	1,926,930	975,334	57,525	653,322	246,947	17,540
Cost of labor	313,492	659,790	92,257	1,012,242	198,967	159,657	155,968	497,750	317,396	24,762	252,552	23,191	16,891
Materials and supplies	426,740	813,253	192,838	649,447	80,416	175,611	59,847	333,573	254,142	11,044	166,559	68,962	7,577
Other costs	228,155	304,308	99,494	515,184	146,978	130,581	37,450	200,175	640,512	4,656	374,431	241,004	20,421
Less: Inventory, end-of-year	31,590	88,234	*4,936	545,563	83,803	65,662	39,515	356,583	46,917	*9,345	17,633	19,227	*712
Depreciation	76,985	341,860	26,242	422,217	155,044	76,034	58,850	132,289	1,034,329	56,073	857,611	69,416	51,229
Taxes paid	44,395	139,748	16,445	224,546	58,259	42,600	22,922	100,765	429,839	15,622	367,312	30,367	16,538
Rent paid	21,932	107,229	10,371	204,352	39,964	51,028	20,502	92,858	360,579	25,870	263,964	32,045	18,700
Repairs	23,913	180,066	9,474	205,163	128,805	15,198	8,400	54,780	964,549	46,678	860,982	25,971	31,020
Salaries and wages	213,612	514,794	79,017	778,341	205,685	166,296	75,457	330,903	1,070,311	53,176	841,749	86,885	86,501
Insurance	52,318	152,456	13,230	159,364	50,607	19,001	20,836	68,920	462,490	35,926	378,447	25,387	22,750
Legal and professional fees	8,628	23,063	2,778	38,208	5,678	6,842	4,704	20,984	43,293	1,700	29,455	7,242	4,886
Commissions	6,318	37,954	1,711	74,163	2,804	23,719	5,962	41,678	58,878	*1,755	48,089	6,344	2,688
Amortization	—	*55	—	1,608	*605	*655	*104	244	4,683	—	4,095	*87	*501
Pension and profit-sharing plans	*1,159	2,669	—	2,781	*84	*265	*703	1,729	5,129	*352	3,881	896	—
Employee benefit programs	3,688	20,260	*15	12,332	2,051	2,256	833	7,192	13,088	*56	10,829	575	1,628
Interest paid	21,946	82,899	7,837	120,900	42,710	21,009	13,497	43,694	267,483	13,481	221,156	23,152	9,694
Bad debts	3,169	5,658	*177	21,839	1,313	2,511	1,950	16,165	9,224	400	6,297	1,030	1,497
Depletion	*64	*166	*13	1,050	*614	*47	*3	*386	*4,185	*1	*4,144	*40	—
Other business deductions	486,296	828,879	181,609	1,164,820	346,899	243,785	109,253	464,883	2,966,935	125,352	2,518,344	224,810	98,429
Net income (less deficit)	1,018,877	938,697	208,014	1,029,507	217,068	220,322	178,836	413,281	1,365,707	163,711	1,018,764	99,569	83,663
Net income	1,042,578	1,036,835	222,242	1,277,198	281,005	274,872	197,637	523,684	1,717,229	175,038	1,275,938	159,126	107,127
Deficit	23,701	98,138	14,228	247,691	63,937	54,550	18,801	110,403	351,522	11,327	257,174	59,557	23,484

*This estimate should be used with caution because of the small number of sample returns on which it was based.
‡Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued			Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	Carpentering and flooring	Miscellaneous special trade contractors											
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Businesses With Net Income													
Number of businesses	204,092	134,170	37,169	151,083	40,653	31,696	15,831	62,903	255,149	38,922	182,857	18,860	14,510
Business receipts, total	3,230,547	5,546,321	965,276	7,905,894	1,643,379	1,402,855	936,969	3,922,691	8,954,737	550,791	7,100,160	930,647	373,139
Income from sales and operations	3,223,475	5,529,208	960,168	7,865,648	1,635,376	1,397,261	933,801	3,899,208	8,918,584	545,554	7,081,234	919,346	372,450
Other business income	7,072	17,113	*5,108	40,248	8,003	5,594	3,168	23,483	36,153	5,237	18,926	11,301	689
Business deductions, total	2,187,969	4,509,486	743,034	6,628,696	1,362,374	1,127,983	739,332	3,399,007	7,237,508	375,753	5,824,222	771,521	266,012
Cost of sales and operations, total	1,313,036	2,536,850	452,805	4,002,011	637,337	605,176	447,945	2,311,551	1,699,355	76,134	1,135,484	442,891	44,846
Inventory, beginning-of-year	19,163	56,564	*2,279	306,583	46,061	26,450	21,472	212,600	23,093	*3,043	7,103	12,794	*153
Purchases	412,930	967,709	120,959	2,301,504	356,979	227,072	209,547	1,507,906	714,656	*48,465	480,737	177,690	*7,764
Cost of labor	295,937	573,092	80,429	817,065	142,530	123,717	152,865	397,953	264,569	16,038	210,295	21,428	16,808
Materials and supplies	400,986	738,059	177,565	559,081	68,795	147,941	55,588	286,757	215,068	9,610	130,098	67,938	7,422
Other costs	213,797	281,002	76,379	380,695	84,593	111,521	35,043	149,538	512,737	*3,517	316,701	179,578	*12,941
Less: Inventory, end-of-year	29,777	79,576	*4,803	362,917	61,621	31,523	26,570	243,203	30,788	*4,539	9,450	16,527	*242
Depreciation	68,725	260,185	20,760	292,223	94,517	55,663	43,977	97,866	698,344	41,239	600,911	28,255	27,939
Taxes paid	41,015	118,958	14,544	179,585	39,928	36,417	20,311	82,929	324,598	11,738	277,517	24,994	10,349
Rent paid	19,575	81,366	7,575	154,445	29,013	39,608	17,608	68,216	234,075	21,516	181,355	21,119	10,085
Repairs	21,516	144,411	7,272	142,294	82,086	12,254	7,233	40,711	680,456	34,817	614,556	13,930	17,153
Salaries and wages	199,620	438,788	69,540	645,432	161,484	139,651	67,713	276,584	812,020	45,011	649,600	63,300	54,109
Insurance	49,116	131,039	11,387	127,834	35,208	16,731	18,498	57,397	340,707	26,309	285,801	15,002	13,595
Legal and professional fees	7,927	18,854	1,786	25,646	3,855	4,895	4,056	12,840	29,604	1,419	21,296	4,494	2,395
Commissions	2,873	35,245	*1,482	57,628	1,199	14,547	5,104	36,778	40,583	*1,713	34,341	2,005	2,524
Amortization	—	*31	—	527	*75	*218	*99	*135	1,597	—	*1,107	*9	*481
Pension and profit-sharing plans	1,159	2,230	—	2,560	*84	*232	*636	1,608	4,826	*125	3,823	878	—
Employee benefit programs	3,677	18,605	*12	10,643	1,391	1,849	*666	6,737	9,771	*56	7,565	558	1,591
Interest paid	19,152	59,927	5,632	75,480	20,508	12,538	10,151	32,283	171,522	9,778	147,634	7,908	6,202
Bad debts	2,690	5,373	*119	18,746	1,239	1,607	1,219	14,681	6,810	96	4,611	787	1,316
Depletion	*64	*110	*13	678	*412	*27	*	*239	*545	*1	*504	*40	—
Other business deductions	437,824	657,514	150,107	892,964	254,038	196,358	94,116	358,452	2,182,695	105,801	1,858,116	145,351	73,427
Net income	1,042,578	1,036,835	222,242	1,277,198	281,005	274,872	197,637	523,684	1,717,229	175,038	1,275,938	159,126	107,127

*This estimate should be used with caution because of the small number of sample returns on which it was based.
‡Less than $500.

Table 1.2——Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade												
		Wholesale								Retail trade			
											Building materials, hardware, garden supply, and mobile home dealers		
	Total	Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm-machinery and equipment	Other machinery equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Building materials and supply stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Businesses With and Without Net Income														
Number of businesses	2,282,288	330,974	18,527	9,735	9,185	27,238	38,727	13,575	213,987	1,860,807	56,716	18,798	15,970	21,948
Business receipts, total	158,157,392	35,157,959	2,468,446	1,156,927	1,923,550	2,226,517	6,241,707	5,725,685	15,415,127	120,705,319	5,076,052	2,112,085	1,683,068	1,280,879
Income from sales and operations	157,209,574	34,902,778	2,458,696	1,152,654	1,913,590	2,207,063	6,228,570	5,687,880	15,254,325	120,046,256	5,032,583	2,099,353	1,675,390	1,257,840
Other business income	947,818	255,181	9,750	4,273	9,960	19,454	13,137	37,805	160,802	659,063	43,469	12,732	7,696	23,039
Business deductions, total	148,231,549	32,246,334	2,315,445	1,062,348	1,839,195	1,921,749	5,892,806	5,629,238	13,585,553	114,030,270	4,757,214	1,974,421	1,541,663	1,241,130
Cost of sales and operations, total	116,537,103	26,823,166	1,899,038	818,825	1,615,760	1,442,768	5,193,156	5,250,970	10,602,649	88,349,867	3,586,343	1,495,033	1,176,323	914,987
Inventory, beginning-of-year	12,495,790	2,101,483	213,015	63,690	350,513	218,734	110,476	179,263	965,792	10,237,905	789,948	247,287	391,595	151,066
Purchases	109,112,834	24,935,833	1,815,731	690,510	1,567,518	1,311,646	4,791,833	4,910,533	9,848,062	82,976,579	3,313,202	1,403,208	1,149,090	760,904
Cost of labor	2,140,728	349,812	38,495	32,823	39,500	33,975	35,393	44,248	125,378	1,768,433	88,833	53,702	9,221	25,910
Materials and supplies	1,701,465	297,711	14,299	12,827	19,679	35,328	37,701	28,572	149,305	1,322,346	107,145	47,981	35,585	23,579
Other costs	5,172,612	1,642,391	85,357	85,549	49,344	81,680	352,286	334,378	653,797	3,460,132	218,980	30,476	36,673	151,831
Less: Inventory, end-of-year	14,086,326	2,504,064	267,859	66,574	410,794	238,595	134,533	246,024	1,139,685	11,415,528	931,765	287,621	445,841	198,303
Depreciation	2,101,235	404,094	21,466	25,524	18,684	30,303	51,922	34,999	221,196	1,653,671	98,063	40,533	21,668	35,862
Taxes paid	2,745,040	341,704	26,594	18,388	19,185	23,592	36,889	14,924	202,132	2,376,462	101,917	44,217	29,090	28,610
Rent paid	2,831,987	265,658	29,490	9,652	5,096	24,528	29,418	9,762	157,712	2,528,084	59,618	21,936	22,431	15,251
Repairs	908,045	189,021	15,971	13,992	7,486	8,312	36,095	17,684	89,481	699,788	34,355	17,465	5,043	11,847
Salaries and wages	8,910,615	1,083,936	119,187	41,645	59,837	100,277	186,714	61,986	514,290	7,751,542	347,596	157,434	128,179	61,983
Insurance	1,274,618	223,895	19,646	14,000	12,014	19,438	33,775	16,514	108,508	1,034,694	62,158	25,009	21,134	16,015
Legal and professional fees	381,208	61,069	6,221	3,822	2,502	7,514	8,411	2,586	32,013	312,959	11,017	4,847	2,898	3,272
Commissions	652,510	316,320	13,456	9,931	4,984	24,660	25,716	12,587	224,986	303,719	9,692	5,100	*881	3,711
Amortization	21,941	1,899	*7	*22	*16	*985	*104	*81	684	20,040	*240	*4	*203	*33
Pension and profit-sharing plans	21,821	7,508	*182	*636	258	1,402	780	90	4,160	14,142	1,157	862	*295	—
Employee benefit programs	58,048	13,215	3,185	740	887	857	3,128	366	4,052	44,038	3,186	2,149	*718	319
Interest paid	1,103,062	198,074	17,086	11,954	17,001	17,641	15,310	23,943	95,139	891,216	72,360	16,842	25,196	30,322
Bad debts	213,370	52,882	6,175	5,192	3,104	4,024	3,621	2,150	28,616	156,687	10,840	4,996	5,035	809
Depletion	4,440	1,605	—	*837	*14	—	*1	(1) *	753	2,771	*588	*582	*3	*3
Other business deductions	10,466,526	2,262,289	137,741	87,188	72,367	215,448	269,766	180,596	1,299,182	7,890,690	358,084	137,412	102,566	118,106
Net income (less deficit)	9,925,843	2,911,625	153,001	94,579	84,355	304,768	348,901	96,447	1,829,574	6,675,049	318,838	137,664	141,425	39,749
Net income	11,995,344	3,186,076	174,524	103,967	99,639	317,601	378,426	132,640	1,979,279	8,403,930	402,706	162,714	163,693	76,299
Deficit	2,069,501	274,451	21,523	9,388	15,284	12,833	29,525	36,193	149,705	1,728,881	83,868	25,050	22,268	36,550

*This estimate should be used with caution because of the small number of sample returns on which it was based.
(1)Less than $500.

Table 1.2——Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade												
		Wholesale								Retail trade			
											Building materials, hardware, garden supply, and mobile home dealers		
	Total	Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm-machinery and equipment	Other machinery equipment and supplies	Groceries and related products	Farm-product raw materials	Other wholesale trade	Total	Total	Building materials and supply stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Businesses With Net Income														
Number of businesses	1,527,291	256,432	13,200	7,595	6,580	22,307	31,857	10,148	164,745	1,211,494	35,718	13,142	12,241	10,335
Business receipts, total	137,329,360	30,856,653	2,148,689	1,009,651	1,658,714	2,057,091	5,595,278	4,460,647	13,926,583	104,438,929	4,199,243	1,849,342	1,510,373	839,528
Income from sales and operations	136,564,035	30,642,500	2,140,479	1,006,949	1,648,933	2,040,427	5,562,805	4,430,806	13,792,101	103,911,100	4,174,064	1,840,522	1,504,458	829,064
Other business income	765,325	214,153	8,210	2,702	9,781	16,664	12,473	29,841	134,482	527,829	25,179	8,820	5,915	10,444
Business deductions, total	125,334,016	27,670,577	1,974,185	905,684	1,559,075	1,739,490	5,216,852	4,328,007	11,947,304	96,034,999	3,796,537	1,686,628	1,346,680	763,229
Cost of sales and operations, total	99,885,092	23,107,501	1,623,181	715,931	1,374,639	1,316,925	4,637,377	4,051,855	9,387,594	75,612,452	2,929,241	1,288,526	1,032,454	608,261
Inventory, beginning-of-year	10,022,132	1,821,155	195,075	53,226	303,562	198,344	97,825	126,889	846,234	8,085,319	645,603	215,701	327,093	102,609
Purchases	93,948,872	21,425,472	1,550,014	604,203	1,332,838	1,187,073	4,283,875	3,756,677	8,720,792	71,463,205	2,782,918	1,211,539	1,002,127	569,252
Cost of labor	1,733,642	299,845	36,536	26,765	32,009	33,388	15,968	41,424	113,755	1,414,521	65,157	41,551	5,995	17,611
Materials and supplies	1,290,816	246,980	12,522	10,360	10,228	35,080	33,211	28,341	117,238	976,877	95,691	40,471	35,523	19,697
Other costs	4,309,991	1,493,727	67,677	81,614	47,881	79,682	319,065	284,909	612,899	2,755,938	103,345	28,175	35,859	39,311
Less: Inventory, end-of-year	11,420,361	2,189,678	238,643	60,237	351,880	216,642	112,567	186,385	1,023,324	9,103,408	763,473	248,911	374,143	140,419
Depreciation	1,612,623	332,819	19,480	19,931	14,784	24,888	43,052	26,674	184,010	1,247,845	66,500	33,977	18,144	14,379
Taxes paid	2,256,037	291,454	23,696	12,171	14,500	20,910	27,782	11,263	181,132	1,943,380	79,610	38,226	26,185	15,199
Rent paid	2,216,949	220,480	22,447	7,718	4,326	20,803	23,243	8,021	133,922	1,996,977	42,522	17,881	18,817	5,824
Repairs	706,659	153,953	13,266	10,058	5,183	7,319	26,731	14,149	77,147	538,126	24,458	13,617	4,121	6,720
Salaries and wages	7,536,751	951,899	106,137	34,728	53,002	89,500	161,016	51,549	455,867	6,525,627	286,349	138,202	116,254	31,893
Insurance	1,055,947	192,039	16,996	11,714	9,706	17,809	27,800	12,904	95,110	850,753	49,601	21,361	18,857	9,383
Legal and professional fees	305,869	52,041	4,497	3,131	2,159	6,694	*5,463	2,023	28,084	248,630	8,468	4,168	2,332	1,968
Commissions	551,496	280,714	10,961	9,809	3,631	21,193	21,056	10,797	203,267	242,503	8,137	4,841	*881	2,415
Amortization	15,095	1,418	—	*19	*16	*985	*102	*81	215	13,675	*206	*4	*202	—
Pension and profit-sharing plans	20,975	7,389	*182	*636	258	1,396	747	72	4,098	13,415	1,157	862	*295	—
Employee benefit programs	49,117	11,997	2,623	685	881	850	2,978	338	3,642	36,325	2,101	1,431	*366	*304
Interest paid	784,277	146,484	13,693	6,427	12,845	13,485	11,464	14,556	73,934	628,290	43,665	12,733	18,979	11,953
Bad debts	168,203	36,484	5,337	2,907	2,831	3,944	2,616	1,522	17,327	128,349	7,373	4,217	2,968	188
Depletion	3,024	1,562	—	*837	*14	—	*1	(1) *	*710	1,396	*147	*144	—	*3
Other business deductions	8,165,902	1,882,343	111,579	68,982	60,301	192,689	225,404	122,203	1,101,185	6,037,254	247,002	106,438	85,825	54,739
Net income	11,995,344	3,186,076	174,524	103,967	99,639	317,601	378,426	132,640	1,979,279	8,403,930	402,706	162,714	163,693	76,299

*This estimate should be used with caution because of the small number of sample returns on which it was based.
(1)Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
		Total	Grocery stores	Other food stores	Total	New and used car dealers	Used car dealers	Gasoline service stations	Other automotive dealers					
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Businesses With and Without Net Income														
Number of businesses	35,847	179,207	126,699	52,508	251,825	14,209	40,387	150,910	46,319	62,873	108,778	176,404	86,474	15,120
Business receipts, total	2,795,525	22,805,264	18,780,355	4,024,909	40,954,278	4,512,939	4,694,006	27,450,058	4,297,275	3,937,846	7,840,641	11,183,690	4,232,961	2,440,231
Income from sales and operations	2,782,460	22,726,451	18,708,257	4,018,194	40,794,223	4,483,610	4,666,420	27,374,532	4,269,661	3,902,722	7,797,481	11,138,161	4,183,025	2,429,283
Other business income	13,065	78,813	72,098	6,715	160,055	29,329	27,586	75,526	27,614	35,124	43,160	45,529	49,936	10,948
Business deductions, total	2,660,473	21,825,183	18,091,217	3,733,966	39,378,450	4,406,777	4,538,485	26,391,094	4,042,094	3,624,414	7,195,481	10,464,188	3,947,327	2,213,037
Cost of sales and operations, total	2,216,032	18,259,818	15,428,663	2,831,155	33,707,300	3,864,506	3,970,069	22,724,804	3,147,921	2,587,603	5,227,639	5,907,606	2,275,990	1,694,215
Inventory, beginning-of-year	428,968	1,285,657	1,198,410	87,247	2,427,013	439,373	340,481	810,970	776,189	929,925	1,045,899	170,813	125,947	393,961
Purchases	2,176,675	17,617,355	15,113,762	2,503,593	31,803,528	3,338,532	3,555,350	21,792,756	3,116,890	2,508,638	4,824,165	5,002,991	2,063,519	1,643,164
Cost of labor	12,119	209,490	105,475	104,015	371,266	47,780	40,719	216,733	66,034	37,949	285,910	458,351	54,737	27,460
Materials and supplies	6,841	131,074	54,209	76,865	359,041	31,558	88,172	181,613	59,700	21,549	125,204	225,623	40,537	8,651
Other costs	47,642	389,707	229,095	160,612	1,475,624	484,475	372,711	574,112	44,326	65,613	177,356	218,550	132,969	26,761
Less: Inventory, end-of-year	458,413	1,373,465	1,272,288	101,177	2,729,172	537,210	425,364	851,380	915,218	976,071	1,230,895	168,522	141,719	405,782
Depreciation	30,451	246,100	177,329	68,771	294,260	19,868	21,209	193,454	59,729	47,167	121,591	312,285	119,825	23,933
Taxes paid	45,015	332,034	268,712	63,322	562,735	35,562	45,893	411,580	69,700	83,899	161,061	451,172	224,880	45,614
Rent paid	40,944	317,503	210,142	107,361	573,819	19,479	30,568	450,471	73,301	163,466	171,394	439,922	157,057	47,024
Repairs	12,864	113,006	84,362	28,644	147,102	20,983	43,560	59,308	23,231	12,701	37,474	141,561	59,544	8,192
Salaries and wages	124,045	1,167,217	865,549	301,668	1,937,993	166,158	79,613	1,435,942	256,280	297,378	505,641	1,673,696	461,699	232,287
Insurance	20,313	127,918	94,417	33,502	267,772	24,822	28,055	168,557	46,338	37,921	88,851	157,182	68,742	21,047
Legal and professional fees	4,338	36,773	27,115	9,658	74,526	4,671	6,994	50,909	11,952	13,743	23,268	51,448	21,970	7,425
Commissions	1,853	4,088	3,252	836	68,145	17,198	31,642	6,800	12,505	11,243	33,549	10,066	21,406	*238
Amortization	*19	958	665	293	657	*307	*9	*89	*252	*715	3,121	2,675	1,052	*271
Pension and profit-sharing plans	*39	3,916	2,580	1,336	3,133	404	*38	1,961	*730	632	1,552	1,280	—	489
Employee benefit programs	*210	10,604	6,679	3,925	9,306	4,137	195	3,706	1,268	559	7,606	3,797	1,875	2,259
Interest paid	23,703	113,685	94,232	19,453	194,728	45,523	33,901	65,056	50,248	37,191	71,031	141,479	57,676	14,076
Bad debts	1,584	16,885	14,657	2,228	65,668	6,142	14,940	31,281	13,505	5,781	19,808	2,758	2,170	2,204
Depletion	—	*7	*7	(1)	*	*801	*13	—	*733	*55	*439	*75	*324	*33	—
Other business deductions	138,163	1,074,670	812,856	261,814	1,470,305	177,004	231,779	786,443	275,079	323,976	721,820	1,166,737	473,608	113,763
Net income (less deficit)	135,052	980,081	689,138	290,943	1,575,828	106,162	155,521	1,058,964	255,181	313,432	645,160	719,502	285,634	227,194
Net income	171,814	1,167,746	840,012	327,734	1,809,155	139,846	204,279	1,145,870	319,160	410,500	762,506	975,138	402,043	244,955
Deficit	36,762	187,665	150,874	36,791	233,327	33,684	48,758	86,906	63,979	97,068	117,346	255,636	116,409	17,761

*This estimate should be used with caution because of the small number of sample returns on which it was based.
¹Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores and proprietary stores
		Total	Grocery stores	Other food stores	Total	New and used car dealers	Used car dealers	Gasoline service stations	Other automotive dealers					
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)
Businesses With Net Income														
Number of businesses	24,345	134,544	96,033	38,511	193,843	10,010	28,872	125,539	29,422	44,228	73,775	121,294	60,511	13,211
Business receipts, total	2,561,939	19,662,745	16,051,628	3,611,117	36,630,762	3,991,389	3,976,264	25,040,123	3,622,986	3,516,486	6,729,854	9,114,915	3,450,545	2,277,906
Income from sales and operations	2,550,981	19,600,842	15,995,678	3,605,164	36,488,722	3,965,269	3,951,379	24,971,609	3,600,465	3,490,947	6,691,264	9,086,070	3,414,148	2,266,961
Other business income	10,958	61,903	55,950	5,953	142,040	26,120	24,885	68,514	22,521	25,539	38,590	28,845	36,397	10,945
Business deductions, total	2,390,125	18,494,999	15,211,616	3,283,383	34,821,607	3,851,543	3,771,985	23,694,253	3,303,826	3,105,986	5,967,346	8,139,777	3,048,502	2,032,951
Cost of sales and operations, total	2,016,780	15,524,365	13,011,290	2,513,075	29,924,580	3,410,137	3,318,831	20,594,227	2,601,385	2,235,715	4,383,133	4,705,459	1,832,374	1,562,454
Inventory, beginning-of-year	365,112	1,048,088	972,589	75,499	1,949,299	395,632	232,375	719,145	602,147	749,526	833,252	124,260	96,302	351,911
Purchases	1,998,051	15,022,347	12,810,320	2,212,027	28,377,739	2,963,006	3,005,336	19,832,083	2,577,314	2,202,457	4,036,660	4,065,665	1,656,871	1,520,723
Cost of labor	10,472	173,719	82,045	91,674	304,337	42,396	33,881	185,782	42,278	30,407	225,650	358,817	38,378	25,252
Materials and supplies	7,976	118,180	44,571	73,609	250,596	27,840	73,212	105,711	43,633	13,599	92,634	156,956	21,988	8,410
Other costs	34,986	302,973	153,493	149,480	1,271,510	440,362	280,815	518,639	33,694	62,285	167,176	122,995	120,022	26,745
Less: Inventory, end-of-year	399,817	1,140,942	1,051,728	89,214	2,228,901	459,099	306,788	765,133	697,881	822,559	972,239	123,234	101,187	370,617
Depreciation	24,483	192,827	136,573	56,254	245,809	17,156	16,746	165,871	46,036	37,876	96,021	229,417	80,770	21,006
Taxes paid	41,351	277,969	223,085	54,884	489,090	29,581	38,242	364,946	56,321	73,711	134,213	349,830	170,712	40,979
Rent paid	34,018	263,555	177,105	86,450	511,870	14,663	24,456	416,018	56,733	130,939	131,802	313,862	112,232	43,265
Repairs	10,446	92,009	68,164	23,845	113,247	14,854	30,995	51,459	15,939	10,549	28,193	107,584	43,588	7,484
Salaries and wages	105,303	1,007,518	736,870	270,648	1,729,110	138,031	62,984	1,318,560	211,535	264,793	419,855	1,311,787	362,214	213,338
Insurance	17,243	105,426	78,035	27,391	232,730	19,971	20,863	153,817	38,079	32,719	75,142	124,065	52,309	19,212
Legal and professional fees	3,675	30,892	22,329	8,563	64,207	3,813	5,537	45,917	8,940	10,531	17,778	38,468	15,537	7,023
Commissions	*1,349	3,609	2,773	*836	58,450	15,208	26,758	5,159	11,325	9,181	28,504	6,006	6,681	*238
Amortization	*19	787	515	*272	340	*78	*8	*9	*245	*594	599	1,572	*133	*271
Pension and profit-sharing plans	*38	3,373	2,040	1,333	3,078	371	*38	1,951	*718	632	1,551	1,231	—	489
Employee benefit programs	*67	8,539	4,630	3,909	8,598	3,575	165	3,613	1,245	509	7,257	2,795	*907	2,194
Interest paid	19,009	81,061	65,408	15,653	144,593	34,381	24,048	51,979	34,185	27,365	50,681	94,861	39,636	12,660
Bad debts	1,112	14,110	12,403	1,707	56,024	5,517	13,772	24,592	12,143	4,427	17,984	1,683	1,443	2,175
Depletion	—	*7	*7	(1)	*	*415	*13	—	*347	*55	*364	*44	*270	—	—
Other business deductions	115,232	888,952	670,389	218,563	1,239,466	144,194	188,542	697,788	208,942	266,081	574,611	850,885	329,966	101,063
Net income	171,814	1,167,746	840,012	327,734	1,809,155	139,846	204,279	1,145,870	319,160	410,500	762,506	975,138	402,043	244,955

*This estimate should be used with caution because of the small number of sample returns on which it was based.
¹Less than $500.

Table 1.2——Income Statement for Selected Industries——Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail trade			Total	Security commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Businesses With and Without Net Income														
Number of businesses	23,374	72,983	36,632	37,838	454,932	262,004	90,507	826,859	27,985	18,241	9,744	213,776	585,098	29,116
Business receipts, total	4,063,025	1,450,663	1,680,281	931,823	2,359,962	8,953,077	2,294,114	15,271,974	1,033,505	795,692	237,813	5,003,846	9,234,623	1,017,344
Income from sales and operations	4,058,043	1,431,543	1,657,537	919,594	2,300,827	8,892,323	2,260,540	14,915,425	1,012,171	782,095	230,076	4,924,388	8,978,866	997,498
Other business income	4,982	19,120	22,744	12,229	59,135	60,754	33,574	356,549	21,334	13,597	7,737	79,458	255,757	19,846
Business deductions, total	3,881,978	1,357,409	1,579,974	899,221	2,119,250	8,126,671	1,954,945	9,994,958	807,779	622,943	184,836	2,815,929	6,371,250	1,074,433
Cost of sales and operations, total	3,268,067	922,192	1,195,390	556,596	1,337,688	5,607,188	1,364,070	1,870,255	412,040	407,331	4,709	452,441	1,005,774	76,010
Inventory, beginning-of-year	377,497	327,737	423,317	214,463	69,719	1,227,041	156,402	305,647	32,571	32,099	*472	*2,429	270,647	27,330
Purchases	3,195,886	826,641	1,128,476	543,495	1,119,484	5,209,360	1,200,422	682,579	242,482	240,669	*1,813	87,922	352,175	55,723
Cost of labor	11,025	22,503	24,926	13,232	9,050	141,582	22,483	56,300	*686	*567	*119	22,978	32,636	*1,033
Materials and supplies	34,217	13,533	14,238	22,024	52,128	158,541	81,408	34,524	*731	*492	*239	4,659	29,134	5,323
Other costs	83,231	116,293	53,485	25,924	182,108	245,689	70,089	1,072,563	154,931	152,467	*2,434	336,919	580,743	11,655
Less: Inventory, end-of-year	433,789	384,515	449,052	262,542	94,801	1,375,025	166,734	291,358	19,331	18,963	*368	*2,466	259,561	*25,054
Depreciation	40,435	36,215	26,699	24,849	37,052	194,946	43,470	624,602	14,663	9,227	5,436	96,951	512,988	198,650
Taxes paid	100,509	24,386	26,930	22,343	19,290	173,677	26,574	342,476	8,207	4,064	4,143	42,309	291,960	114,844
Rent paid	59,989	61,235	50,422	65,173	34,914	285,704	38,225	396,281	20,448	13,002	7,446	132,378	243,454	36,228
Repairs	15,417	18,390	10,496	8,160	15,948	64,588	19,236	171,357	2,245	1,162	1,083	21,716	147,396	50,222
Salaries and wages	181,058	51,128	80,937	65,348	32,929	592,590	75,137	702,011	50,722	18,022	32,700	354,226	297,063	60,328
Insurance	24,412	22,345	18,656	11,155	13,730	92,491	16,029	195,278	5,168	2,762	2,426	71,764	118,326	26,606
Legal and professional fees	10,708	4,185	5,782	5,885	4,329	37,462	7,260	128,016	17,618	13,055	4,563	24,790	85,608	10,990
Commissions	*1,288	14,250	4,067	8,258	47,021	68,555	32,471	1,241,396	27,010	17,566	9,444	380,459	833,927	3,317
Amortization	3,652	(1) *	*547	*94	*384	5,655	*2	10,423	*75	*75	—	5,685	4,663	3,144
Pension and profit-sharing plans	*258	*149	*167	*272	*20	1,078	*171	7,330	1,223	459	*764	3,510	2,597	*89
Employee benefit programs	1,388	*215	*356	*144	*24	2,509	795	6,970	169	*168	*1	4,793	2,008	851
Interest paid	29,204	18,876	17,549	11,948	12,131	75,479	13,772	720,294	48,914	19,249	29,665	50,061	621,319	280,070
Bad debts	4,921	1,275	2,477	281	5,553	14,262	3,801	69,099	22,339	3,154	19,185	30,083	16,677	2,004
Depletion	—	*230	—	*44	*33	*197	*64	700	332	332	*1	*164	284	*119
Other business deductions	140,672	182,238	139,509	118,671	558,204	910,270	313,546	3,508,470	176,586	113,315	63,271	1,144,678	2,187,206	210,961
Net income (less deficit)	181,047	93,254	100,307	32,602	240,712	826,406	339,169	5,277,016	225,726	172,749	52,977	2,187,917	2,863,373	—57,089
Net income	215,831	172,336	146,137	83,201	383,573	1,056,289	405,338	5,983,244	317,403	232,365	85,038	2,260,476	3,405,365	87,217
Deficit	34,784	79,082	45,830	50,599	142,861	229,883	66,169	706,228	91,677	59,616	32,061	72,559	541,992	144,306

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]Less than $500.

Table 1.2——Income Statement for Selected Industries——Continued

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

Item	Wholesale and retail trade—Continued							Finance, insurance, and real estate						
	Retail trade—Continued						Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail trade			Total	Security commodity brokers, and services	Other finance		Total	Operators and lessors of buildings
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)
Businesses With Net Income														
Number of businesses	17,929	34,779	21,590	16,648	262,954	156,125	59,365	628,704	20,699	13,260	7,439	186,458	421,547	11,620
Business receipts, total	3,540,447	1,131,399	1,364,671	670,661	1,870,187	7,716,969	2,033,778	13,268,391	684,975	491,585	193,390	4,832,055	7,771,351	531,804
Income from sales and operations	3,536,220	1,114,490	1,345,172	662,585	1,825,117	7,663,517	2,010,435	13,007,715	669,901	480,664	189,237	4,753,527	7,584,287	526,224
Other business income	4,227	16,909	19,699	8,076	45,070	53,452	23,343	280,676	15,074	10,921	4,153	78,528	187,074	5,580
Business deductions, total	3,324,616	959,063	1,218,734	587,460	1,486,614	6,660,680	1,628,440	7,305,147	367,572	259,220	108,352	2,571,579	4,365,996	444,587
Cost of sales and operations, total	2,812,509	664,776	948,681	371,858	987,802	4,712,725	1,165,139	1,319,681	115,924	113,546	*2,378	416,310	787,447	64,782
Inventory, beginning-of-year	317,159	198,271	295,383	111,098	40,044	960,011	115,658	191,962	*2,933	*2,461	*472	*1,914	187,115	*20,208
Purchases	2,746,907	611,793	900,864	372,854	800,625	4,386,731	1,030,195	483,628	100,525	98,712	*1,813	84,112	298,991	55,107
Cost of labor	8,951	20,036	22,738	5,934	6,859	117,784	19,276	49,480	*684	*565	*119	22,978	25,818	*91
Materials and supplies	32,477	8,794	8,445	8,477	37,265	117,389	66,959	28,476	*467	*228	*239	4,514	23,495	4,521
Other costs	70,477	42,484	45,382	23,532	152,365	209,661	60,326	758,611	14,321	14,218	*103	304,780	439,510	*3,636
Less: Inventory, end-of-year	363,462	216,602	324,131	148,037	49,356	1,078,851	127,275	192,476	3,006	*2,638	*368	*1,988	187,482	*18,781
Depreciation	34,075	22,678	18,021	12,836	22,267	143,259	31,959	364,770	9,602	6,837	2,765	88,794	266,374	70,601
Taxes paid	83,731	18,700	21,229	14,100	13,339	135,716	21,203	190,227	5,339	2,594	2,745	39,631	145,257	57,716
Rent paid	45,614	38,139	31,367	37,736	24,047	206,009	29,492	307,859	13,322	8,895	4,427	121,278	173,259	16,446
Repairs	13,651	11,207	7,549	4,801	13,292	50,068	14,580	93,913	1,379	610	769	19,866	72,668	18,271
Salaries and wages	151,855	45,449	59,992	47,557	26,444	494,063	59,225	585,529	35,548	12,550	22,998	338,944	211,039	32,401
Insurance	20,893	15,827	13,296	6,711	10,544	75,035	13,155	150,213	3,677	2,078	1,599	69,680	76,856	11,612
Legal and professional fees	8,576	2,821	3,917	3,671	2,542	30,524	5,198	85,406	10,496	7,882	2,614	22,092	52,818	3,360
Commissions	*1,252	12,672	3,422	6,209	34,324	62,467	28,279	1,122,950	25,675	16,300	9,375	346,470	750,805	1,351
Amortization	*3,008	(1) *	*547	*6	*364	5,229	*2	7,153	*40	*40	—	5,694	1,429	805
Pension and profit-sharing plans	*258	*149	*167	*272	—	1,020	*171	7,140	1,132	368	*764	3,506	2,502	*6
Employee benefit programs	543	*198	*356	*144	*24	2,093	795	5,828	*163	*163	(1) *	4,528	1,137	*199
Interest paid	23,743	13,338	11,084	6,660	7,055	52,899	9,503	299,598	18,983	7,100	11,883	43,368	237,247	79,055
Bad debts	4,789	1,142	1,892	244	2,483	11,468	3,370	31,294	2,490	360	2,130	23,087	5,717	691
Depletion	—	—	—	*43	*16	*92	*64	534	*328	*328	(1) *	*84	*122	—
Other business deductions	120,119	111,967	97,214	74,612	342,071	678,013	246,305	2,733,052	123,476	79,569	43,907	1,028,257	1,581,319	87,291
Net income	215,831	172,336	146,137	83,201	383,573	1,056,289	405,338	5,983,244	317,403	232,365	85,038	2,260,476	3,405,365	87,217

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued					Service									
	Real estate—Continued					Hotels and lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourists courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Businesses With and Without Net Income															
Number of businesses	41,065	481,809	10,075	23,033	3,153,115	72,789	35,120	37,669	652,679	27,683	48,657	38,325	230,053	86,075	223,886
Business receipts, total	157,776	7,041,830	599,057	418,816	61,201,598	2,604,278	1,784,379	819,899	7,373,412	423,815	1,365,896	456,522	2,707,566	764,895	1,654,718
Income from sales and operations	151,576	6,852,627	574,795	402,370	60,781,359	2,553,117	1,746,711	806,406	7,339,168	422,644	1,360,929	453,286	2,697,354	760,573	1,644,382
Other business income	6,200	189,203	24,262	16,246	420,239	51,161	37,668	13,493	34,244	1,171	4,967	3,236	10,212	4,322	10,336
Business deductions, total	181,119	4,313,564	561,786	260,348	40,935,510	2,516,276	1,701,397	814,879	5,524,197	404,908	1,150,962	401,232	2,015,415	376,997	1,174,683
Cost of sales and operations, total	*1,540	565,214	345,108	17,902	11,134,761	457,728	255,294	202,434	1,481,465	48,938	286,048	173,264	531,372	54,257	387,686
Inventory, beginning-of-year	*20	115,855	127,420	*22	810,316	27,859	14,948	12,911	105,875	1,421	19,612	8,337	22,418	1,679	52,408
Purchases	*93	186,408	109,382	*569	5,473,811	282,293	146,287	136,006	518,711	20,475	50,690	72,133	111,487	10,694	253,232
Cost of labor	—	29,285	*522	*1,796	2,011,422	78,552	57,730	20,822	455,331	8,224	124,380	15,847	255,358	21,835	29,687
Materials and supplies	*7	13,533	8,790	1,481	2,027,741	45,156	25,612	19,544	328,873	9,268	68,781	36,825	150,939	18,478	44,582
Other costs	*1,493	306,980	246,216	14,399	1,768,966	53,816	26,621	27,195	186,523	10,400	44,158	50,145	15,654	3,000	63,166
Less: Inventory, end-of-year	*73	86,847	147,222	*365	957,495	29,948	15,904	14,044	113,848	950	21,573	10,023	24,484	1,429	55,389
Depreciation	32,033	254,431	15,595	12,279	2,629,844	329,653	226,928	102,725	336,734	58,619	69,072	27,206	92,020	14,426	75,391
Taxes paid	25,209	129,700	15,057	7,050	1,386,101	169,934	135,357	54,577	211,713	15,140	41,979	10,111	86,259	16,025	42,199
Rent paid	9,014	180,200	5,046	12,966	2,601,726	75,287	56,120	19,167	526,602	43,721	90,501	20,218	210,161	83,964	79,937
Repairs	16,665	69,607	5,234	5,668	708,496	123,207	80,241	42,966	124,584	22,726	34,518	4,537	32,746	5,526	24,531
Salaries and wages	10,301	188,284	10,257	27,893	6,846,806	306,128	230,927	75,201	1,044,169	28,890	233,827	23,208	523,064	88,418	146,762
Insurance	5,457	63,265	3,024	19,974	1,182,065	69,754	47,737	22,017	115,267	10,528	33,218	5,162	37,186	5,548	23,625
Legal and professional fees	1,691	61,380	6,611	4,938	608,513	18,079	11,008	7,071	46,738	2,103	9,089	2,016	16,900	2,383	14,247
Commissions	2,191	797,265	7,848	23,306	396,738	9,844	5,999	3,845	39,718	*480	8,358	5,710	10,331	7,502	7,337
Amortization	*25	1,266	159	*69	17,322	1,400	1,011	389	2,254	*326	*1,329	*66	*370	*15	*148
Pension and profit-sharing plans	—	2,159	*1	*348	73,290	*247	*245	*2	1,733	*1	*362	—	*387	*186	*797
Employee benefit programs	*53	758	*59	*287	49,557	853	673	180	3,289	—	1,247	*122	*718	*303	899
Interest paid	21,415	248,516	60,167	11,151	960,997	284,398	202,835	81,563	92,429	16,528	18,303	4,396	23,106	3,385	26,711
Bad debts	*1,070	9,809	1,559	2,235	74,495	5,054	4,181	873	7,250	204	1,698	809	1,216	178	3,145
Depletion	*93	*72	—	—	6,962	*17	—	*17	*628	—	*1	*430	*34	*1	*162
Other business deductions	34,262	1,741,638	88,061	114,284	12,257,837	644,693	442,841	201,852	1,487,624	156,804	321,312	123,977	449,545	94,880	341,106
Net income (less deficit)	—3,343	2,728,266	37,271	158,268	20,266,088	88,002	82,982	5,020	1,849,215	18,907	214,934	55,290	692,151	387,898	480,035
Net income	49,663	2,993,482	94,918	180,085	22,004,301	264,507	180,368	84,139	2,021,787	50,778	237,708	84,475	733,567	391,842	523,417
Deficit	53,006	265,216	57,647	21,817	1,738,213	176,505	97,386	79,119	172,572	31,871	22,774	29,185	41,416	3,944	43,382

*This estimate should be used with caution because of the small number of sample returns on which it was based.
†Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued					Service									
	Real estate—Continued					Hotels and lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate	Total	Total	Motels, motor hotels, and tourists courts	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photographic studios, portrait	Beauty shops	Barber shops	Other personal services
	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)
Businesses With Net Income															
Number of businesses	18,834	367,665	6,143	17,285	2,484,876	41,796	20,972	20,824	542,580	13,058	37,478	18,420	195,328	81,055	197,241
Business receipts, total	105,695	6,326,285	430,970	376,607	56,017,554	1,755,252	1,272,006	483,246	6,616,735	263,367	1,189,908	404,471	2,474,881	753,944	1,530,164
Income from sales and operations	100,120	6,182,348	415,116	360,479	55,677,273	1,710,318	1,237,902	472,416	6,590,908	262,781	1,187,355	402,703	2,468,460	749,622	1,519,987
Other business income	5,575	143,937	15,854	16,128	340,281	44,934	34,104	10,830	25,827	*586	2,553	1,768	6,421	4,322	10,177
Business deductions, total	56,032	3,332,803	336,052	196,522	34,013,253	1,490,745	1,091,638	399,107	4,594,948	212,589	952,200	319,996	1,741,314	362,102	1,006,747
Cost of sales and operations, total	*1,068	457,357	249,388	14,852	9,494,610	267,083	167,681	99,402	1,329,954	31,303	253,750	155,793	485,160	52,937	351,011
Inventory, beginning-of-year	—	81,133	85,752	*22	562,291	13,051	9,086	3,965	91,550	622	15,520	8,578	19,478	1,646	47,706
Purchases	*3	150,438	92,874	*569	4,530,633	146,030	89,307	56,723	460,239	11,984	45,679	68,971	96,750	10,101	228,754
Cost of labor	—	23,409	*522	*1,796	1,801,502	59,611	50,992	8,619	419,397	*7,528	109,208	14,029	241,210	21,581	25,841
Materials and supplies	—	12,255	5,242	*1,477	1,757,297	31,425	15,738	15,687	281,744	5,407	59,073	28,652	133,398	18,020	37,194
Other costs	*1,065	254,023	169,433	*11,353	1,494,318	31,219	11,948	19,271	174,694	6,107	41,777	47,719	15,005	2,988	61,096
Less: Inventory, end-of-year	—	63,901	104,435	*365	651,431	14,253	9,390	4,863	97,670	345	17,507	8,156	20,881	1,399	49,582
Depreciation	11,568	169,338	6,971	7,836	1,891,646	183,049	136,521	46,528	240,804	24,823	50,382	16,199	76,230	13,375	59,795
Taxes paid	8,129	67,500	6,922	4,990	1,143,936	118,722	90,174	28,548	176,130	6,532	33,976	9,408	74,176	15,131	36,907
Rent paid	4,318	140,439	3,290	6,766	2,232,413	58,498	44,643	13,855	440,688	24,048	73,523	16,438	180,423	81,499	64,757
Repairs	1,695	46,976	2,157	3,569	521,167	69,871	48,939	20,932	99,300	12,348	29,329	3,565	27,851	5,296	20,911
Salaries and wages	5,787	147,069	4,636	21,146	6,042,395	182,252	152,122	30,130	901,523	18,892	202,176	22,146	448,362	83,213	126,734
Insurance	1,400	44,177	1,522	18,145	1,016,870	39,390	28,984	10,406	95,104	5,921	26,975	4,468	31,190	5,391	21,159
Legal and professional fees	1,204	42,212	3,198	2,844	504,102	10,330	7,009	3,321	39,804	745	8,065	1,663	14,340	2,310	12,681
Commissions	*2,031	720,791	6,010	20,622	330,457	4,879	3,966	913	25,684	*292	3,591	3,226	4,506	7,372	6,597
Amortization	—	552	*3	*69	11,307	277	217	*60	1,964	*326	*1,077	*66	*370	*15	*110
Pension and profit-sharing plans	—	2,147	*1	*348	71,622	*114	*114	—	1,732	*1	*362	—	*387	*186	*796
Employee benefit programs	—	651	—	*287	39,478	499	455	*44	2,760	—	1,237	*122	*221	*303	877
Interest paid	5,183	120,150	26,568	6,271	639,654	146,630	113,013	35,617	62,947	4,016	12,443	3,521	17,476	3,116	22,373
Bad debts	(†)	3,773	*263	990	48,824	3,820	3,367	453	5,759	*39	1,141	*724	796	178	2,881
Depletion	*59	*63	—	—	5,796	*17	—	*17	*628	—	*1	*430	*34	*1	*162
Other business deductions	13,590	1,369,548	25,103	85,787	10,018,976	403,314	294,433	108,881	1,170,167	85,303	254,172	82,227	379,692	91,777	276,996
Net income	49,663	2,993,482	94,918	180,085	22,004,301	264,507	180,368	84,139	2,021,787	50,778	237,708	84,475	733,567	391,842	523,417

*This estimate should be used with caution because of the small number of sample returns on which it was based.
†Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures		
							Automobile repair shops							
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports clubs and promoters
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
Businesses With and Without Net Income														
Number of businesses	621,234	27,859	100,021	161,405	331,949	186,541	152,792	96,657	56,135	33,749	260,161	259,422	113,635	1,293
Business receipts, total	7,904,163	768,474	1,089,345	1,918,111	4,128,233	6,741,232	5,848,674	3,301,528	2,547,146	892,558	3,589,845	3,176,842	920,651	54,216
Income from sales and operations	7,836,263	758,294	1,067,618	1,890,821	4,099,530	6,707,622	5,835,088	3,292,381	2,542,707	872,534	3,582,674	3,121,426	912,427	52,574
Other business income	67,900	10,180	1,727	27,290	28,703	33,610	13,586	9,147	4,439	20,024	7,171	55,416	8,224	*1,642
Business deductions, total	5,419,505	619,518	752,912	1,013,482	3,033,593	5,934,532	5,106,057	2,878,918	2,227,139	828,475	2,819,852	2,950,319	666,722	48,799
Cost of sales and operations, total	1,619,978	331,970	249,522	115,728	922,758	3,294,089	3,020,115	1,786,311	1,233,804	273,974	1,520,309	608,248	89,362	*15,925
Inventory, beginning-of-year	138,092	1,604	1,909	66,532	68,047	229,078	218,244	139,922	78,322	10,834	199,476	48,390	*3,295	*2,500
Purchases	550,015	86,458	18,034	62,784	384,739	2,349,262	2,161,937	1,325,197	836,740	187,325	995,767	316,019	4,195	*14,636
Cost of labor	328,238	7,408	166,591	13,298	140,941	369,199	334,845	188,095	146,750	34,354	192,716	90,711	39,223	—
Materials and supplies	333,704	70,832	53,558	16,653	192,661	476,759	448,317	237,532	210,785	28,442	279,087	44,457	2,858	*109
Other costs	438,968	167,240	15,067	38,838	217,823	119,908	95,944	56,745	39,199	23,964	94,876	168,999	43,330	*1,805
Less: Inventory, end-of-year	169,039	1,572	3,637	82,377	81,453	250,117	239,172	161,180	77,992	10,945	241,613	60,328	3,539	*3,125
Depreciation	371,483	10,372	37,679	51,133	272,299	294,236	156,595	85,203	71,392	137,641	134,246	315,552	54,613	2,858
Taxes paid	138,260	7,034	26,239	20,322	82,665	183,947	154,863	87,545	67,318	29,084	80,102	74,380	6,436	1,224
Rent paid	270,303	18,527	24,262	58,920	168,594	196,478	152,981	82,431	70,550	43,497	106,245	139,098	22,904	*1,460
Repairs	95,832	3,697	15,134	9,377	67,624	80,398	48,152	24,079	24,073	32,246	43,587	75,345	8,913	*477
Salaries and wages	644,648	45,811	138,329	112,910	347,598	742,783	691,278	340,917	350,361	51,505	230,063	259,565	56,667	*6,000
Insurance	112,193	4,067	29,572	16,554	62,000	137,932	115,753	63,502	52,251	22,179	59,552	61,745	5,943	707
Legal and professional fees	78,798	2,206	5,752	33,439	37,401	27,587	24,000	13,470	10,530	3,587	12,518	32,030	16,655	600
Commissions	149,602	30,839	3,318	27,665	87,780	16,339	12,577	7,553	5,024	3,762	12,921	77,311	45,228	*134
Amortization	3,021	—	*1,452	527	1,042	1,480	*1,211	*1,163	*48	*269	*942	1,741	*668	—
Pension and profit-sharing plans	5,648	*800	*322	2,145	2,381	547	516	*186	*330	*31	*442	596	147	*189
Employee benefit programs	8,460	*17	2,222	1,619	4,602	2,817	2,730	*788	1,942	*87	1,229	883	529	*79
Interest paid	108,062	3,525	11,775	20,989	71,773	112,738	66,277	33,744	32,533	46,461	35,532	61,225	4,460	*2,710
Bad debts	17,928	1,309	1,674	7,476	7,469	16,292	13,140	7,156	5,984	3,152	4,634	1,832	*572	—
Depletion	853	—	*22	*818	*13	*263	*263	*256	*7	—	*367	*985	*705	—
Other business deductions	1,794,436	159,344	203,638	533,860	897,594	826,606	645,606	344,614	300,992	181,000	576,963	1,239,783	352,920	14,436
Net income (less deficit)	2,484,658	148,956	336,433	904,629	1,094,640	806,700	742,617	422,610	320,007	64,083	769,993	226,523	253,929	7,417
Net income	2,811,629	160,494	347,372	1,008,951	1,294,812	934,303	825,224	473,965	351,259	109,079	856,304	700,430	321,207	12,923
Deficit	326,971	11,538	10,939	104,322	200,172	127,603	82,607	51,355	31,252	44,996	88,311	473,907	67,278	5,506

*This estimate should be used with caution because of the small number of sample returns on which it was based.
*Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued													
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures		
							Automobile repair shops							
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services		Total	Producers, orchestras, and entertainers	Professional sports clubs and promoters
	(100)	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
Businesses With Net Income														
Number of businesses	491,349	21,871	90,732	125,210	253,536	139,631	119,306	73,275	46,031	20,325	191,358	148,829	82,137	824
Business receipts, total	7,167,125	707,140	1,038,126	1,744,977	3,676,880	5,761,567	5,088,144	2,911,936	2,174,208	675,423	3,239,861	2,555,787	819,915	43,331
Income from sales and operations	7,111,024	696,991	1,036,487	1,721,307	3,656,239	5,741,800	5,074,106	2,903,977	2,170,129	667,694	3,234,044	2,520,680	814,137	41,910
Other business income	56,101	10,149	1,641	23,670	20,641	19,767	12,038	7,959	4,079	7,729	5,817	35,107	5,778	*1,421
Business deductions, total	4,355,496	546,646	690,756	736,026	2,382,068	4,827,264	4,260,920	2,437,971	1,822,949	566,344	2,383,557	1,855,357	498,708	30,408
Cost of sales and operations, total	1,386,720	296,423	226,611	98,503	765,183	2,749,765	2,565,202	1,532,229	1,032,974	184,563	1,294,720	495,749	78,146	*14,586
Inventory, beginning-of-year	43,867	1,466	1,312	4,441	36,648	171,565	166,927	100,963	65,964	4,638	163,167	33,786	*308	*2,500
Purchases	450,329	81,468	11,568	51,466	305,827	1,984,774	1,849,202	1,138,481	710,721	135,572	824,236	257,711	*3,594	*14,630
Cost of labor	285,745	6,606	156,125	12,289	110,725	314,323	291,219	168,461	122,758	23,104	178,347	81,662	38,989	—
Materials and supplies	301,563	62,247	51,015	13,956	174,345	370,660	361,303	198,332	162,971	9,357	246,001	34,728	2,051	—
Other costs	361,887	144,911	9,553	21,999	185,424	95,619	77,240	43,915	33,325	18,579	75,449	128,772	33,740	*581
Less: Inventory, end-of-year	56,671	275	2,962	5,648	47,786	187,378	180,689	117,924	62,765	6,687	152,480	40,910	*536	*3,125
Depreciation	236,725	8,336	32,437	36,071	159,881	227,616	125,388	66,207	57,181	102,228	102,753	150,293	37,122	*1,354
Taxes paid	112,090	5,396	26,987	15,121	64,586	147,440	127,707	73,730	53,977	19,733	69,615	52,032	4,994	*959
Rent paid	201,315	15,682	22,325	40,328	122,980	153,695	122,483	64,346	58,137	31,212	89,149	97,897	12,724	*19
Repairs	67,319	2,452	13,140	7,186	44,541	60,896	40,559	19,195	21,364	20,337	34,774	40,286	6,900	*282
Salaries and wages	554,227	39,989	135,455	67,467	311,316	593,444	550,568	291,731	258,837	42,876	211,048	181,503	43,606	*4,854
Insurance	66,792	3,042	27,238	11,433	45,079	113,120	96,972	54,559	42,413	16,148	51,458	36,715	4,343	*392
Legal and professional fees	54,423	2,009	5,218	21,179	26,017	20,315	18,546	10,184	8,362	1,769	10,692	20,900	11,527	*396
Commissions	138,024	30,434	3,154	24,520	79,916	13,332	11,277	7,104	4,173	*2,055	5,636	64,057	39,924	*134
Amortization	2,421	—	*1,452	*149	*820	*1,453	*1,211	*1,163	*48	*242	*899	*1,106	*151	—
Pension and profit-sharing plans	5,368	*751	*322	1,914	2,381	536	505	*186	*319	*31	*418	499	147	*189
Employee benefit programs	4,599	*17	2,217	436	1,929	2,794	2,709	*788	1,921	*85	1,208	366	167	*79
Interest paid	67,610	3,042	10,846	8,996	44,726	75,932	51,496	27,657	23,839	24,436	29,039	31,267	3,181	*15
Bad debts	10,059	1,309	1,583	2,175	4,992	9,803	6,965	4,571	2,394	2,838	4,166	844	*334	—
Depletion	*763	—	(1) *	*757	*6	*263	*263	*256	*7	—	*367	*253	—	—
Other business deductions	1,427,041	137,764	181,771	399,791	707,715	656,860	539,069	282,066	257,003	117,791	477,615	681,590	255,436	7,149
Net income	2,811,629	160,494	347,372	1,008,951	1,294,812	934,303	825,224	473,965	351,259	109,079	856,304	700,430	321,207	12,923

*This estimate should be used with caution because of the small number of sample returns on which it was based.
*Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued: Amusement and recreation services, including motion pictures—Continued: Racing, including track operation	Other amusement and recreation services	Medical and health services: Total	Offices of physicians	Offices of dentists	Other medical and health services	Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services: Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	Other services	Nature of business not allocable
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
Businesses With and Without Net Income														
Number of businesses	53,998	90,496	406,790	153,397	86,273	169,120	154,776	142,332	75,897	149,324	26,945	122,378	169,170	34,263
Business receipts, total	468,032	1,733,943	19,426,022	9,105,422	8,078,052	4,242,548	4,987,006	819,701	1,524,143	1,845,447	764,255	1,081,192	1,209,507	394,626
Income from sales and operations	442,947	1,713,478	19,339,848	9,056,725	6,063,807	4,219,316	4,952,342	808,609	1,514,095	1,831,651	762,076	1,069,575	1,194,544	393,630
Other business income	25,085	20,465	86,174	48,697	14,245	23,232	34,664	11,092	10,048	13,796	2,179	11,617	14,963	996
Business deductions, total	724,249	1,512,549	9,938,628	3,969,516	3,332,052	2,637,060	2,536,890	572,891	1,002,265	981,349	406,138	575,211	738,806	287,223
Cost of sales and operations, total	35,623	467,338	1,449,003	226,046	553,657	669,300	129,082	66,513	242,129	82,138	12,215	49,923	204,079	149,282
Inventory, beginning-of-year	8,114	36,481	28,385	654	1,154	26,577	*532	5,311	8,165	*3	—	*3	19,150	11,521
Purchases	18,286	278,902	277,386	26,306	20,143	230,937	*4,906	40,218	45,888	*1,039	*270	769	92,307	124,482
Cost of labor	4,781	46,707	349,006	64,193	112,231	172,582	23,365	8,504	55,572	33,571	*7,728	25,843	26,657	13,353
Materials and supplies	4,072	37,418	406,300	66,436	189,107	150,757	10,665	14,017	36,645	5,975	*286	5,689	46,103	4,446
Other costs	11,591	112,273	421,065	69,196	234,459	117,410	90,111	10,084	110,821	21,564	*3,931	17,633	52,431	10,944
Less: Inventory, end-of-year	9,221	44,443	33,139	739	3,437	26,963	*497	11,621	14,762	*14	—	*14	32,569	15,464
Depreciation	107,115	150,966	525,041	207,059	185,880	132,102	108,891	54,648	42,571	72,155	26,811	45,344	44,634	14,537
Taxes paid	8,873	57,847	349,521	130,417	116,481	102,623	68,965	19,794	25,694	31,121	12,774	18,347	12,670	7,098
Rent paid	7,668	107,068	805,334	367,775	257,787	179,772	267,748	42,701	41,478	76,713	32,437	44,276	51,739	9,452
Repairs	22,422	43,533	102,288	39,074	28,465	34,749	18,642	12,578	6,273	16,931	6,045	10,886	8,831	4,812
Salaries and wages	41,012	155,888	2,414,264	998,114	845,117	571,033	607,939	111,021	203,636	261,843	125,630	136,213	20,747	24,530
Insurance	18,302	36,793	495,365	351,973	76,545	66,847	56,108	11,968	28,967	23,627	11,360	12,267	9,587	4,617
Legal and professional fees	3,213	11,562	220,822	127,908	57,473	35,441	84,890	5,899	44,528	21,176	10,621	10,555	15,448	2,105
Commissions	17,602	14,347	38,174	14,769	16,962	6,443	19,055	5,330	4,998	10,526	*2,178	8,348	12,920	5,761
Amortization	*128	*945	4,036	278	1,576	2,184	427	*14	*9	1,051	*759	*292	*947	*29
Pension and profit-sharing plans	*75	*185	47,653	29,007	13,107	5,539	11,045	*64	2,733	1,922	781	*1,141	*660	*166
Employee benefit programs	82	193	24,217	6,960	3,502	13,755	2,918	*100	1,914	2,423	1,854	569	*454	*63
Interest paid	11,966	42,089	183,989	42,689	73,176	68,124	24,617	13,915	13,414	19,339	9,194	10,155	11,339	8,871
Bad debts	*457	803	8,200	1,519	999	5,682	7,034	458	1,566	3,349	*246	3,103	698	*133
Depletion		*290	*3	*3	—	—	*762	*2	*1,078	—	—	—	2,004	*121
Other business deductions	449,713	422,714	3,270,718	1,425,927	1,101,325	743,466	1,128,767	227,886	341,277	377,035	153,243	223,792	342,049	55,646
Net income (less deficit)	—256,217	221,394	9,487,394	5,135,906	2,746,000	1,605,488	2,450,116	246,810	521,878	864,098	358,117	505,981	470,701	107,403
Net income	38,358	327,942	9,588,078	5,182,972	2,763,915	1,641,191	2,519,595	291,251	587,764	885,845	363,004	522,841	562,808	124,811
Deficit	294,575	106,548	100,684	47,066	17,915	35,703	69,479	44,441	45,886	21,747	4,887	16,860	92,107	17,408

*This estimate should be used with caution because of the small number of sample returns on which it was based.
†Less than $500.

Table 1.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued: Amusement and recreation services, including motion pictures—Continued: Racing, including track operation	Other amusement and recreation services	Medical and health services: Total	Offices of physicians	Offices of dentists	Other medical and health services	Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services: Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	Other services	Nature of business not allocable
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)
Businesses With Net Income														
Number of businesses	8,568	57,500	376,897	138,240	82,732	155,925	132,590	113,632	60,655	133,449	23,402	110,047	112,110	25,658
Business receipts, total	214,625	1,477,916	18,996,087	9,018,991	6,045,509	3,933,587	4,859,461	723,017	1,419,314	1,802,752	754,535	1,048,217	1,120,596	359,591
Income from sales and operations	203,570	1,461,063	18,913,175	8,969,630	6,031,506	3,912,039	4,826,893	720,675	1,410,689	1,789,102	752,423	1,036,679	1,107,965	359,312
Other business income	11,055	16,853	82,912	47,361	14,003	21,548	32,568	2,342	8,625	13,650	2,112	11,538	12,631	*279
Business deductions, total	176,267	1,149,974	9,408,009	3,834,019	3,281,594	2,292,396	2,339,868	431,766	851,550	916,907	391,531	525,376	557,788	234,780
Cost of sales and operations, total	7,207	395,810	1,382,250	219,897	549,732	612,521	113,593	49,186	204,609	61,901	12,215	49,686	159,080	139,694
Inventory, beginning-of-year	*238	30,740	27,784	600	1,154	26,030	*22	4,019	3,398	—	—	—	10,082	11,274
Purchases	*285	239,202	265,612	24,501	19,114	221,997	—	31,859	39,281	*911	*270	*641	69,651	118,913
Cost of labor	*3,282	39,391	329,893	63,741	111,659	154,493	20,534	5,152	47,750	33,538	*7,728	25,810	25,550	13,064
Materials and supplies	*1,482	31,195	397,295	65,491	186,280	145,524	9,871	8,052	32,027	5,902	*286	5,616	38,029	3,619
Other costs	2,267	92,184	393,260	66,388	233,748	93,124	83,192	9,834	85,356	21,557	*3,931	17,626	33,279	7,665
Less: Inventory, end-of-year	*347	36,902	31,594	724	2,223	28,647	*26	9,730	3,203	*7	—	*7	17,511	15,041
Depreciation	10,946	100,871	488,365	194,959	180,892	112,514	97,373	34,230	35,094	65,082	25,448	39,634	30,262	4,993
Taxes paid	3,101	42,978	324,762	127,576	115,542	81,644	53,908	15,813	22,401	30,025	12,622	17,403	10,998	5,967
Rent paid	2,150	83,004	770,986	356,524	252,982	161,480	243,283	34,391	34,296	70,904	30,390	40,514	37,311	5,571
Repairs	2,364	30,740	95,523	36,718	27,873	30,934	17,067	8,953	4,559	16,087	5,957	10,130	6,532	2,892
Salaries and wages	19,662	113,381	2,292,444	981,822	837,257	473,365	573,463	95,918	187,410	251,117	125,370	125,747	18,046	21,994
Insurance	4,521	27,453	477,672	343,034	74,797	59,841	52,158	8,720	25,299	22,630	11,162	11,468	7,812	3,376
Legal and professional fees	555	8,422	204,772	116,254	56,794	31,724	77,343	3,333	29,876	20,391	10,610	9,781	11,923	1,760
Commissions	13,894	10,105	36,973	14,718	15,975	6,280	15,310	4,904	4,553	5,293	*276	5,017	11,812	5,750
Amortization	*79	*876	1,798	276	431	1,091	*217	*14	—	*1,008	*759	*249	*150	—
Pension and profit-sharing plans	—	*163	46,773	28,950	13,107	4,716	10,878	*64	2,671	1,922	781	*1,141	*647	*126
Employee benefit programs	—	120	19,635	6,940	3,478	9,217	2,885	*100	1,879	2,396	1,854	542	*357	*60
Interest paid	661	27,410	159,960	37,126	70,853	51,981	21,669	8,629	8,019	17,443	8,798	8,645	8,509	4,554
Bad debts	*40	470	7,357	1,511	999	4,847	2,713	144	1,347	2,301	*222	2,079	511	*91
Depletion	—	*253	*3	*3	—	—	*762	*2	*793	—	—	—	*1,945	—
Other business deductions	111,087	307,918	3,098,736	1,367,613	1,080,882	650,241	1,047,244	167,365	288,744	348,407	145,067	203,340	251,893	37,952
Net income	38,358	327,942	9,588,078	5,182,972	2,763,915	1,641,191	2,519,595	291,251	567,764	885,845	363,004	522,841	562,808	124,811

*Estimate should be used with caution because of the small number of sample returns on which it was based.
†Less than $500.

Table 1.3——Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All Industries														
Total	11,358,235	374,960,485	204,667,113	17,381,285	35,538,960	49,500,188	7,778,658	62,901,462	3,567,827	13,401,274	0.6	0.8	0.8	1.9
Under $2,500	3,441,326	3,371,509	1,976,333	999,031	167,298	−2,640,005	1,568,777	1,030,299	1,843,968	3,670,304	1.2	1.6	2.3	3.0
$2,500 under $5,000	1,451,770	5,249,544	1,845,940	629,431	178,898	328,660	952,366	1,657,493	498,838	1,328,833	2.1	2.1	2.4	5.6
$5,000 under $10,000	1,544,138	11,026,350	3,419,212	972,884	397,683	2,183,493	1,142,068	3,639,079	400,272	1,455,586	1.9	1.9	2.1	6.9
$10,000 under $25,000	1,934,784	31,427,919	9,941,779	2,330,053	1,640,888	7,732,931	1,522,974	9,785,337	411,322	2,052,406	1.6	1.7	1.8	5.1
$25,000 under $50,000	1,217,060	43,405,156	16,276,854	2,799,609	3,420,597	10,251,738	1,028,630	11,571,551	188,400	1,319,613	1.8	1.8	2.1	6.4
$50,000 under $100,000	922,768	64,986,093	28,690,658	3,745,023	6,829,120	13,085,375	798,841	14,271,537	123,924	1,186,162	1.9	1.9	2.2	6.8
$100,000 under $200,000	518,000	71,066,907	38,407,198	2,884,552	8,824,459	10,401,867	455,819	11,407,056	61,916	1,005,189	2.1	2.1	2.1	8.8
$200,000 under $500,000	262,963	76,801,052	51,668,352	1,904,053	8,406,492	5,838,472	233,097	6,553,474	29,866	715,002	2.6	2.5	2.3	7.4
$500,000 under $1,000,000	47,912	31,916,068	23,664,649	611,078	3,174,597	1,459,095	41,404	1,756,957	6,502	297,862	3.9	3.3	3.3	6.1
$1,000,000 under $2,000,000	12,707	17,024,208	*13,288,434	273,605	1,412,290	531,478	10,830	703,567	1,876	172,089	1.8	1.9	2.3	4.7
$2,000,000 under $5,000,000	4,035	11,632,534	9,520,998	142,710	744,218	246,420	3,292	349,819	743	103,399	2.9	3.0	3.0	5.6
$5,000,000 under $10,000,000	600	4,010,776	3,384,131	53,136	202,956	48,909	454	111,533	145	62,624	1.1	1.1	0.8	—
$10,000,000 or more	172	3,042,349	2,584,575	36,120	137,464	31,755	116	63,760	55	32,005	—	—	—	—
All Nonfarm Industries														
Total	8,139,962	301,446,844	159,957,536	8,536,390	31,494,376	44,424,787	6,099,309	50,898,912	2,030,589	6,474,125	0.1	0.6	0.5	1.5
Under $2,500	2,361,040	2,366,153	471,330	420,020	55,072	−830,433	1,282,007	839,347	1,072,100	1,669,780	0.9	1.1	1.7	2.8
$2,500 under $5,000	1,006,671	3,645,405	629,633	272,411	78,120	640,538	758,317	1,388,576	247,769	548,038	1.4	1.4	1.9	4.7
$5,000 under $10,000	1,118,971	8,039,811	1,565,366	467,495	238,774	2,405,839	907,216	3,032,204	209,968	626,365	1.3	1.3	1.8	5.4
$10,000 under $25,000	1,385,541	22,445,716	5,207,546	1,133,952	1,245,332	6,832,191	1,151,522	7,834,491	233,445	1,002,300	1.1	1.1	1.5	4.0
$25,000 under $50,000	879,832	31,324,242	10,107,820	1,231,205	2,936,143	8,337,760	765,476	8,972,321	114,326	634,561	1.3	1.3	1.7	5.0
$50,000 under $100,000	673,570	47,773,209	19,941,275	1,548,270	6,056,277	10,191,978	592,512	10,822,981	81,056	631,003	1.4	1.4	1.6	5.7
$100,000 under $200,000	426,482	58,681,411	31,262,920	1,420,767	7,945,020	9,059,519	382,974	9,571,399	43,243	511,880	1.7	1.7	1.7	6.7
$200,000 under $500,000	230,210	67,847,963	45,639,909	1,175,574	7,775,739	5,319,571	208,612	5,716,402	21,598	396,831	2.1	2.1	2.1	7.0
$500,000 under $1,000,000	42,126	28,286,227	20,594,852	469,276	2,900,716	1,391,622	37,135	1,585,563	4,985	193,941	2.9	2.7	3.0	7.6
$1,000,000 under $2,000,000	11,358	15,161,016	11,686,672	207,869	1,289,287	529,242	9,987	645,329	1,371	116,087	1.9	2.0	2.4	5.8
$2,000,000 under $5,000,000	3,532	10,158,796	8,149,027	114,176	676,542	248,964	2,967	324,806	565	75,842	3.2	3.3	3.1	6.7
$5,000,000 under $10,000,000	494	3,286,442	2,587,861	46,282	177,732	60,690	389	104,554	104	43,864	0.9	0.9	0.7	—
$10,000,000 or more	135	2,430,453	1,993,325	29,073	119,622	37,306	95	60,939	39	23,633	—	—	—	—
Agriculture, Forestry, and Fishing														
Total	3,470,438	77,709,573	45,857,339	9,190,234	4,621,997	5,738,144	1,843,553	12,991,209	1,625,201	7,253,065	1.9	2.9	3.1	3.2
Under $2,500	1,178,741	1,092,298	1,513,146	629,507	117,204	−1,943,628	346,934	216,019	830,152	2,159,647	3.2	4.3	8.6	4.9
$2,500 under $5,000	479,123	1,725,807	1,225,613	373,900	104,540	−494,603	219,246	312,642	259,875	807,245	5.6	5.7	8.2	8.7
$5,000 under $10,000	465,791	3,277,249	1,878,846	542,472	169,544	−173,776	265,233	708,536	200,547	882,312	5.6	5.7	6.3	10.9
$10,000 under $25,000	592,742	9,674,707	4,817,609	1,261,600	446,573	1,110,745	409,381	2,182,613	183,347	1,071,868	4.7	4.7	6.8	9.0
$25,000 under $50,000	354,533	12,680,105	6,287,335	1,616,854	566,413	2,071,077	278,191	2,772,724	76,342	701,647	5.1	5.2	6.8	11.1
$50,000 under $100,000	260,181	18,006,288	8,918,475	2,248,090	925,914	3,058,950	215,369	3,643,401	44,811	584,451	5.5	5.6	7.2	12.5
$100,000 under $200,000	96,553	13,066,103	7,273,876	1,510,194	1,032,202	1,493,929	77,403	1,994,835	19,150	500,906	8.5	8.7	8.9	16.2
$200,000 under $500,000	34,763	9,621,445	6,427,745	751,852	716,870	556,158	26,059	884,448	8,704	326,290	13.4	13.3	10.1	13.8
$500,000 under $1,000,000	5,917	3,709,404	3,124,110	143,715	281,933	73,959	4,397	178,414	1,520	104,455	23.5	19.7	17.7	10.0
$1,000,000 under $2,000,000	1,426	1,965,255	1,669,737	68,782	137,957	3,481	907	61,036	518	57,555	5.9	6.6	9.1	8.0
$2,000,000 under $5,000,000	522	1,533,069	1,413,397	29,243	79,363	−904	344	26,653	178	27,557	7.1	7.2	12.2	11.4
$5,000,000 under $10,000,000	109	745,947	716,200	6,978	25,642	−11,893	68	7,067	41	18,760	4.1	4.3	6.1	—
$10,000,000 or more	37	611,896	591,250	7,047	17,842	−5,551	21	2,821	16	8,372	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3——Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farm: Total														
Total	3,218,273	73,513,621	44,709,577	8,844,895	4,042,584	5,075,401	1,679,359	12,002,550	1,537,238	6,927,149	2.0	3.1	3.4	3.3
Under $2,500	1,080,286	1,005,356	1,505,003	579,011	112,226	−1,809,572	306,770	190,952	771,868	2,000,524	3.5	4.7	9.7	5.1
$2,500 under $5,000	445,099	1,604,139	1,216,307	357,020	100,778	−511,878	194,049	258,917	251,049	780,795	6.0	6.1	10.6	8.9
$5,000 under $10,000	425,167	2,986,538	1,853,846	505,389	158,909	−222,346	234,852	606,875	190,304	829,221	6.1	6.1	9.4	11.4
$10,000 under $25,000	549,243	8,982,203	4,734,233	1,196,101	395,556	900,740	371,352	1,950,846	177,677	1,050,106	5.1	5.1	7.0	9.1
$25,000 under $50,000	337,226	12,080,914	6,169,034	1,568,404	484,454	1,913,978	263,154	2,599,230	74,074	685,252	5.4	5.4	7.2	11.4
$50,000 under $100,000	249,198	17,212,884	8,749,383	2,196,753	772,843	2,893,397	206,329	3,448,556	42,868	555,159	5.8	5.9	7.5	13.0
$100,000 under $200,000	91,518	12,385,496	7,124,278	1,463,785	879,439	1,342,348	72,845	1,835,657	18,673	493,309	9.0	9.2	9.6	16.4
$200,000 under $500,000	32,753	8,953,089	6,028,443	728,479	630,753	518,901	24,485	837,072	8,268	318,171	14.2	14.2	10.5	14.2
$500,000 under $1,000,000	5,788	3,629,841	3,069,797	141,802	273,881	67,473	4,269	171,394	1,517	103,921	24.0	20.1	18.3	10.1
$1,000,000 under $2,000,000	1,349	1,863,192	1,599,762	65,716	123,003	2,236	843	58,238	505	56,002	6.1	6.8	9.5	8.2
$2,000,000 under $5,000,000	503	1,473,738	1,371,971	28,534	67,676	−2,544	325	25,013	178	27,557	7.2	7.2	12.5	11.4
$5,000,000 under $10,000,000	106	724,334	696,270	6,854	25,224	−11,781	65	6,979	41	18,760	4.2	4.4	6.2	—
$10,000,000 or more	37	611,896	591,250	7,047	17,842	−5,551	21	2,821	16	8,372	—	—	—	—
Farms: Field crop														
Total	1,405,730	30,632,338	13,784,668	4,221,149	1,463,880	5,593,319	940,334	7,411,018	465,272	1,817,699	3.1	4.1	4.3	8.6
Under $2,500	390,161	431,126	333,173	170,623	34,963	−282,197	186,791	132,956	203,260	415,153	6.4	7.6	11.9	11.7
$2,500 under $5,000	200,996	743,514	423,889	129,521	33,662	−47,508	110,507	171,463	90,489	218,971	9.0	9.2	13.4	14.3
$5,000 under $10,000	210,390	1,469,251	675,259	206,835	52,302	208,320	144,099	446,596	66,291	238,276	8.7	8.6	11.3	19.3
$10,000 under $25,000	272,123	4,363,506	1,913,672	521,590	122,770	938,534	213,771	1,244,997	59,338	306,453	7.0	7.0	8.7	17.6
$25,000 under $50,000	158,286	5,657,153	2,270,285	834,863	166,578	1,319,631	132,920	1,555,563	25,366	235,932	7.8	7.9	9.6	21.9
$50,000 under $100,000	120,711	8,560,698	3,519,177	1,170,335	376,147	2,001,195	108,459	2,146,334	12,252	145,139	8.2	8.4	9.7	17.5
$100,000 under $200,000	39,520	5,312,936	2,342,784	768,975	328,311	913,071	32,488	1,088,179	7,032	175,108	12.5	12.4	12.0	28.4
$200,000 under $500,000	11,526	3,115,591	1,548,378	338,388	238,027	479,535	10,483	536,825	1,043	57,290	20.7	18.4	14.4	17.8
$500,000 under $1,000,000	747	488,512	285,350	47,493	57,500	45,537	620	57,766	127	12,229	14.5	14.4	15.5	16.7
$1,000,000 under $2,000,000	226	310,628	211,041	22,631	37,450	10,591	161	20,715	65	10,124	11.5	12.1	14.7	22.7
$2,000,000 under $5,000,000	36	107,900	80,448	7,282	10,850	5,423	31	7,317	5	1,894	25.7	27.1	38.1	—
$5,000,000 under $10,000,000	**8	**71,523	**61,232	**2,613	**5,320	**1,187	**4	**2,307	**4	**1,120	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Farms: Vegetable and melon														
Total	70,227	1,291,426	825,356	133,427	250,284	30,148	34,505	162,245	35,722	132,097	15.3	22.4	17.9	22.6
Under $2,500	27,111	26,493	34,765	15,724	2,302	−47,615	8,674	5,056	18,437	52,671	23.4	32.9	63.5	42.7
$2,500 under $5,000	9,646	33,351	20,845	9,762	2,111	−4,616	6,025	5,232	3,621	9,848	47.5	47.8	65.3	72.0
$5,000 under $10,000	12,409	84,444	42,663	13,993	3,564	−3,442	5,573	10,629	6,836	14,081	38.8	37.4	48.4	45.8
$10,000 under $25,000	14,290	229,483	150,359	24,809	22,136	8,583	9,103	37,419	5,187	28,830	36.1	37.9	48.6	52.3
$25,000 under $50,000	3,393	124,216	75,261	13,229	10,973	6,343	2,101	14,181	*1,292	*7,838	53.8	54.1	54.2	—
$50,000 under $100,000	915	54,139	29,064	6,062	5,080	10,206	893	12,614	*22	*2,408	47.6	46.5	50.6	—
$100,000 under $200,000	1,732	303,969	171,375	24,487	90,977	25,581	1,564	28,700	*168	*3,119	75.4	81.0	45.5	—
$200,000 under $500,000	384	108,287	49,970	9,390	12,454	30,151	352	32,121	*22	*1,970	42.8	37.8	41.3	—
$500,000 under $1,000,000	272	151,221	120,067	6,363	53,477	794	157	8,362	*115	*7,568	57.7	55.5	40.0	—
$1,000,000 under $2,000,000	51	67,592	44,874	5,081	15,805	3,591	37	5,203	*14	*1,612	24.5	24.8	30.2	—
$2,000,000 under $5,000,000	**24	**108,231	**85,993	**4,527	**31,405	**566	**14	**2,718	**8	**2,152	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Fruit and tree nut														
Total	92,328	1,622,305	1,035,107	213,715	327,916	−35,119	33,433	242,694	58,893	277,813	11.5	15.2	24.2	13.0
Under $2,500	38,963	26,016	41,935	18,889	7,287	−58,201	7,382	2,401	31,581	60,602	18.0	26.9	52.3	19.2
$2,500 under $5,000	6,800	22,601	29,984	11,751	7,980	−32,155	2,404	2,921	4,396	35,076	33.4	33.3	55.5	50.0
$5,000 under $10,000	12,825	82,339	63,061	15,824	13,065	−18,401	4,737	13,149	8,067	31,550	37.8	36.6	70.5	37.5
$10,000 under $25,000	18,552	272,842	177,801	50,743	53,449	−30,006	9,543	35,334	10,009	65,340	25.5	25.3	43.0	30.1
$25,000 under $50,000	7,438	269,871	171,182	32,159	72,140	10,654	4,424	45,752	3,014	35,098	35.8	36.8	48.2	39.6
$50,000 under $100,000	4,667	304,255	158,336	38,322	25,438	20,328	3,171	51,547	1,495	31,219	40.3	40.2	61.7	38.0
$100,000 under $200,000	2,376	268,354	124,521	23,139	51,458	54,952	2,236	63,677	140	8,725	56.1	53.0	61.2	50.6
$200,000 under $500,000	489	158,000	96,948	10,277	30,210	19,169	468	23,121	21	3,952	40.8	41.5	51.6	32.9
$500,000 under $1,000,000	157	104,626	87,267	6,159	21,876	−4,044	*21	*1,528	*136	*5,572	71.2	69.8	—	—
$1,000,000 under $2,000,000	40	53,208	40,407	2,609	15,696	487	*31	*1,094	*9	*607	30.0	30.9	—	—
$2,000,000 under $5,000,000	**21	**60,193	**43,665	**3,843	**19,307	**2,099	**16	**2,170	*5	*72	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms: Beef cattle feedlots														
Total	2,927	573,122	565,183	11,133	12,127	−33,013	837	16,092	2,089	49,105	40.2	9.5	20.4	20.1
Under $2,500	239	*44	5,769	*412	21	−6,285	—	—	239	6,285	34.8	—	—	40.7
$2,500 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	*1,126	*8,647	7,749	*1,005	48	*−2,622	*16	*1	*1,110	*2,623	—	—	—	—
$10,000 under $25,000	*343	*4,373	7,426	*560	57	*−5,699	*125	*453	*218	*6,152	—	—	—	—
$25,000 under $50,000	101	3,885	3,791	*2,222	274	−3,014	*36	*414	*63	*3,428	44.8	43.6	—	—
$50,000 under $100,000	651	50,506	47,344	*3,026	6,552	−6,564	*441	*1,569	*210	*8,133	49.3	51.1	—	—
$100,000 under $200,000	105	13,733	16,696	*31	313	−3,467	*23	*334	*82	*3,801	65.6	62.8	—	—
$200,000 under $500,000	141	44,455	39,183	*478	249	2,197	99	5,120	*42	*2,923	35.0	37.1	49.0	—
$500,000 under $1,000,000	101	77,334	77,539	*909	415	−4,769	*21	*1,606	80	6,375	35.6	34.5	—	37.2
$1,000,000 under $2,000,000	68	97,998	95,232	1,071	1,879	−2,930	41	3,246	26	6,176	18.8	18.8	46.1	7.7
$2,000,000 under $5,000,000	36	119,221	115,820	230	499	906	24	2,405	*12	*1,499	23.5	24.5	18.9	—
$5,000,000 under $10,000,000	**16	**152,926	148,634	**1,189	**1,820	**−766	**9	**944	**7	**1,710	—	—	—	—
$10,000,000 or more	**	**	—	**	**	**	**	**	**	**	—	—	—	—
Farms: Beef cattle, except feedlots														
Total	758,549	13,380,326	10,902,423	1,517,402	521,098	−1,902,100	225,229	861,144	531,994	2,763,244	4.1	7.9	9.9	5.2
Under $2,500	325,738	322,037	631,254	198,419	37,274	−762,822	48,968	27,116	275,454	789,938	6.0	7.6	26.9	8.2
$2,500 under $5,000	154,133	552,951	515,425	153,509	39,549	−322,964	45,373	49,947	108,760	372,911	10.1	10.3	24.4	14.3
$5,000 under $10,000	108,310	759,952	618,722	186,474	56,423	−320,992	46,159	67,046	62,141	388,038	11.8	11.8	25.8	19.8
$10,000 under $25,000	89,099	1,455,455	942,123	256,205	92,188	−227,352	37,188	145,964	51,911	373,316	12.3	12.1	23.2	14.6
$25,000 under $50,000	30,913	1,070,852	720,179	145,701	58,782	−128,872	15,495	102,038	15,418	230,910	14.5	14.7	23.6	18.8
$50,000 under $100,000	25,294	1,724,388	1,112,645	199,337	77,015	−58,630	14,975	147,530	10,319	206,160	15.7	15.7	23.8	16.0
$100,000 under $200,000	14,197	1,930,694	1,347,770	189,379	57,047	74,423	11,463	198,851	2,734	124,428	21.2	21.4	26.6	15.1
$200,000 under $500,000	7,458	1,960,814	1,598,526	137,540	64,142	−118,734	3,150	58,142	4,308	176,876	29.1	29.6	27.1	23.4
$500,000 under $1,000,000	2,564	1,501,545	1,388,689	24,697	16,791	6,296	2,009	46,788	555	40,492	51.6	45.4	56.0	13.9
$1,000,000 under $2,000,000	546	779,638	731,099	13,829	9,527	−13,101	294	10,521	252	23,622	12.0	13.7	30.1	13.1
$2,000,000 under $5,000,000	230	676,566	657,968	6,666	5,870	−9,472	117	4,868	113	14,340	10.8	10.8	13.8	18.0
$5,000,000 under $10,000,000	47	316,910	315,754	2,699	3,623	−15,482	24	762	23	16,244	—	—	—	—
$10,000,000 or more	20	328,424	322,269	2,947	2,867	−4,398	14	1,571	6	5,969	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: Hogs, sheep, and goats														
Total	268,930	7,853,220	5,406,891	710,889	240,473	564,013	138,581	1,090,699	132,349	526,686	7.3	10.0	12.7	14.8
Under $2,500	62,654	66,306	117,218	25,609	5,702	−114,388	15,283	4,525	47,371	118,913	15.2	18.8	38.3	21.8
$2,500 under $5,000	27,363	96,712	89,483	14,932	2,719	−26,804	9,587	13,540	17,776	40,344	25.8	26.8	56.0	35.7
$5,000 under $10,000	37,824	265,557	219,135	26,160	8,274	−48,009	13,744	17,218	24,080	65,227	23.4	23.6	40.4	40.8
$10,000 under $25,000	51,476	873,283	585,666	94,155	17,827	36,875	27,640	135,762	23,836	98,887	17.5	17.7	30.8	30.6
$25,000 under $50,000	44,328	1,574,342	1,016,541	138,512	21,598	207,810	33,277	266,054	11,051	58,244	16.1	18.0	21.5	30.9
$50,000 under $100,000	28,609	1,970,608	1,175,471	190,888	42,812	329,950	23,556	366,334	5,053	36,384	17.3	17.9	24.8	52.9
$100,000 under $200,000	13,322	1,946,324	1,305,679	184,797	89,088	146,380	10,606	233,748	2,716	87,368	26.0	27.1	32.3	60.6
$200,000 under $500,000	2,940	717,451	590,678	25,986	43,095	24,920	2,522	43,415	418	18,495	50.3	46.1	28.4	51.9
$500,000 under $1,000,000	363	235,958	208,513	8,021	6,650	6,882	*330	*8,367	*33	*1,485	46.3	42.7	49.7	—
$1,000,000 under $2,000,000	38	51,310	43,760	1,484	2,270	908	*29	*1,398	*9	*490	27.3	28.3	—	—
$2,000,000 under $5,000,000	**13	**55,369	**54,747	**345	**438	**−511	**7	**338	**6	**849	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	—	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms: Dairy														
Total	234,391	11,991,797	7,230,433	1,361,858	694,849	1,333,852	187,109	1,620,475	47,282	286,623	7.5	9.8	10.0	18.5
Under $2,500	13,570	17,192	26,887	11,748	637	−42,140	*5,856	*1,438	7,714	43,578	39.3	50.4	—	53.8
$2,500 under $5,000	10,421	32,497	13,955	4,086	—	3,837	*8,980	*9,643	*1,441	*5,806	51.0	50.1	—	—
$5,000 under $10,000	2,514	17,346	24,512	*5,515	3	−22,571	*314	*494	*2,200	*23,065	61.6	57.6	—	—
$10,000 under $25,000	50,175	929,355	507,485	116,077	37,456	119,985	43,287	179,610	6,888	59,625	18.2	17.9	23.6	53.9
$25,000 under $50,000	77,120	2,830,871	1,541,034	346,984	116,915	459,088	63,056	523,418	14,064	54,330	11.9	12.1	16.7	29.3
$50,000 under $100,000	62,514	4,159,700	2,288,359	549,599	212,386	614,822	51,158	663,942	11,356	49,120	12.6	12.7	17.1	29.5
$100,000 under $200,000	10,638	1,400,667	913,061	146,638	103,182	123,268	8,996	147,384	1,642	24,116	31.0	32.2	38.4	74.2
$200,000 under $500,000	6,905	2,123,180	1,517,052	156,377	187,392	60,483	5,082	79,975	1,823	19,492	38.5	40.7	34.9	47.7
$500,000 under $1,000,000	417	291,216	237,293	14,791	22,445	7,645	305	9,659	*112	*2,014	41.9	40.2	51.6	—
$1,000,000 under $2,000,000	**117	**189,770	**160,795	**10,943	**14,433	**−565	**75	**4,912	**42	**5,477	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Farms: Poultry and eggs														
Total	65,075	2,453,954	1,799,518	242,325	138,545	149,236	34,240	240,186	30,835	90,950	14.8	17.7	19.1	21.5
Under $2,500	13,308	13,300	25,573	7,520	1,760	−28,519	*264	*123	13,044	28,642	30.4	36.3	—	34.0
$2,500 under $5,000	*650	*2,325	*1,009	*398	*179	*723	*360	*998	*290	*275	—	—	—	—
$5,000 under $10,000	11,384	102,750	54,505	18,070	8,441	11,955	7,426	17,666	*3,958	*5,711	43.0	44.5	65.8	—
$10,000 under $25,000	26,576	462,879	221,399	86,912	25,544	38,352	15,096	70,926	11,480	32,574	24.2	25.0	29.8	47.0
$25,000 under $50,000	4,773	147,524	67,467	18,359	12,172	40,963	4,514	42,168	*259	*1,205	41.2	39.2	41.4	—
$50,000 under $100,000	*2,181	*146,122	*90,537	*13,525	*3,681	*28,152	*2,141	*28,622	*40	*470	—	—	—	—
$100,000 under $200,000	3,568	466,780	352,466	55,033	31,399	27,010	*2,232	*31,547	*1,336	*4,537	54.7	54.0	—	—
$200,000 under $500,000	2,009	454,547	396,143	23,175	10,250	20,178	*1,756	*25,845	*253	*5,669	66.7	64.6	—	—
$500,000 under $1,000,000	497	337,939	296,590	13,084	25,022	6,216	355	14,748	142	8,532	34.5	31.5	43.2	42.1
$1,000,000 under $2,000,000	85	116,458	103,738	3,208	7,876	3,257	61	4,227	24	970	19.5	20.2	35.6	43.0
$2,000,000 under $5,000,000	**44	**203,330	**190,091	**3,041	**12,221	**951	**35	**3,318	**9	**2,365	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Farms: General livestock except animal specialty														
Total	**68,216**	**1,595,706**	**1,515,030**	**123,290**	**42,957**	**−244,619**	**18,910**	**56,950**	**51,305**	**301,569**	**13.1**	**6.9**	**29.8**	**14.1**
Under $2,500	34,985	27,603	64,356	28,874	2,586	−93,259	4,610	1,467	30,374	94,726	19.9	27.6	77.1	23.8
$2,500 under $5,000	11,053	38,548	47,920	11,404	3,604	−35,125	3,821	1,264	7,232	36,383	29.9	30.0	55.9	41.2
$5,000 under $10,000	6,776	65,990	53,101	10,316	1,568	−14,919	*2,714	*4,389	6,062	19,306	40.1	41.4	—	32.1
$10,000 under $25,000	5,827	92,916	83,524	8,718	4,922	−20,322	3,151	9,099	2,676	29,421	38.8	41.3	71.3	40.4
$25,000 under $50,000	3,152	111,029	118,424	12,253	3,786	−39,311	270	966	2,882	40,277	48.1	42.8	62.8	64.1
$50,000 under $100,000	1,759	120,212	89,247	9,620	3,729	4,981	1,113	17,140	646	12,159	42.4	40.6	79.4	45.7
$100,000 under $200,000	1,851	222,046	190,356	22,788	6,879	−23,123	818	7,735	1,033	30,858	34.3	33.2	45.1	42.4
$200,000 under $500,000	276	79,370	69,445	6,787	4,163	−11,964	100	4,112	176	18,076	22.4	22.8	39.5	26.7
$500,000 under $1,000,000	323	222,943	202,734	7,168	5,847	−6,680	177	6,233	146	13,113	29.1	27.7	71.5	24.9
$1,000,000 under $2,000,000	103	143,892	136,043	2,712	2,570	−3,688	52	1,435	51	5,123	15.5	15.6	19.0	19.5
$2,000,000 under $5,000,000	83	248,219	242,783	1,487	2,106	−1,283	67	1,876	16	2,959	17.6	18.1	120	6.0
$5,000,000 under $10,000,000	**28	**222,938	**217,097	**1,163	**999	*274	**17	**1,434	**11	**1,160	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Farms: Animal specialty														
Total	**75,569**	**503,063**	**548,947**	**104,561**	**65,087**	**−236,710**	**17,304**	**51,002**	**58,243**	**287,712**	**9.8**	**20.9**	**25.3**	**20.5**
Under $2,500	51,541	31,723	101,763	29,754	8,171	−119,091	8,868	5,094	42,652	124,185	12.2	18.2	53.5	17.6
$2,500 under $5,000	7,065	24,443	36,034	7,994	2,024	−24,279	*578	*693	6,486	24,972	30.7	31.9	—	27.8
$5,000 under $10,000	7,338	53,143	46,902	11,619	2,102	−17,411	*2,170	*5,493	5,168	22,904	27.7	26.4	—	45.2
$10,000 under $25,000	5,224	94,187	85,486	14,316	9,399	−17,976	3,182	7,311	2,042	25,287	35.7	39.1	58.2	37.0
$25,000 under $50,000	2,131	68,826	53,363	6,111	3,851	3,535	1,834	13,727	297	10,192	60.9	55.8	63.1	37.7
$50,000 under $100,000	1,592	100,132	129,276	14,437	18,368	−58,948	*163	*3,477	1,429	62,425	81.9	79.5	—	83.3
$100,000 under $200,000	483	56,249	33,167	11,446	5,320	7,779	*462	*10,890	*21	*3,111	64.8	61.9	—	—
$200,000 under $500,000	171	47,227	40,343	5,641	9,562	−9,289	*35	*2,426	136	11,715	42.3	40.8	—	44.0
$500,000 under $1,000,000	*12	*7,572	7,109	*1,649	3,853	*−2,036	*3	*253	*9	*2,289	—	—	—	—
$1,000,000 under $2,000,000	**12	**19,461	**15,504	**1,694	**2,437	**1,006	**9	**1,639	**3	**632	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms: Other														
Total	**178,337**	**1,816,364**	**1,116,001**	**205,048**	**285,368**	**−143,606**	**52,877**	**250,045**	**123,254**	**393,651**	**7.8**	**18.7**	**17.8**	**10.7**
Under $2,500	122,016	43,516	122,310	71,439	11,523	−255,055	20,074	10,776	101,742	265,831	9.1	17.8	32.1	10.6
$2,500 under $5,000	16,972	57,197	37,663	13,663	8,750	−22,987	6,414	13,216	10,558	36,203	23.2	23.0	39.8	37.9
$5,000 under $10,000	12,271	77,120	46,237	9,578	13,121	5,746	7,900	24,184	4,371	18,438	31.4	28.4	37.8	39.9
$10,000 under $25,000	14,558	203,924	59,292	22,016	8,608	59,760	10,266	83,971	4,292	24,211	34.8	32.6	39.1	69.8
$25,000 under $50,000	5,593	222,345	131,487	18,011	17,385	27,151	5,225	34,949	368	7,798	40.5	40.8	54.3	48.9
$50,000 under $100,000	305	22,121	9,927	1,602	1,635	7,905	*259	*9,447	46	1,542	55.4	54.2	—	41.4
$100,000 under $200,000	3,726	463,744	326,403	37,072	105,455	−3,526	*1,957	*24,612	*1,769	*28,138	49.7	53.1	—	—
$200,000 under $500,000	454	144,167	61,777	14,440	31,209	22,257	428	25,970	*26	*3,713	44.5	47.3	44.2	—
$500,000 under $1,000,000	333	210,875	158,646	11,468	60,005	11,832	*271	*16,084	*62	*4,252	49.8	49.7	—	—
$1,000,000 under $2,000,000	76	92,765	72,004	3,763	18,960	575	56	4,100	*20	*3,525	23.0	23.0	35.5	—
$2,000,000 under $5,000,000	*27	*78,590	68,255	*1,994	7,517	*2,738	*27	*2,738	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Livestock breeding														
Total	**13,848**	**68,784**	**11,952**	**10,038**	**538**	**−25,465**	**3,700**	**11,118**	**10,147**	**36,583**	**11.6**	**24.3**	**39.7**	**15.6**
Under $2,500	9,346	5,807	1,697	4,062	140	−19,762	1,534	595	7,811	20,357	13.9	21.4	44.7	18.6
$2,500 under $5,000	1,606	5,658	878	714	1	−4,116	*542	*430	*1,064	*4,549	33.1	33.0	—	—
$5,000 under $10,000	777	5,263	1,542	824	69	−2,584	*472	*629	*305	*3,213	50.0	52.0	63.7	—
$10,000 under $25,000	1,394	21,324	4,307	1,775	87	804	*652	*3,595	*742	*2,791	39.0	41.0	—	—
$25,000 under $50,000	*498	*13,500	2,967	*703	—	*5,772	*498	*5,772	—	—	—	—	—	—
$50,000 under $100,000	*202	*10,327	343	*808	29	*−2,131	*1	*27	*201	*2,158	—	—	—	—
$100,000 under $200,000	*6	*812	5	*222	64	*−937	*1	*67	*5	*1,004	—	—	—	—
$200,000 under $500,000	**19	**6,093	*213	**928	**168	**−2,511	—	—	**19	**2,511	—	—	—	—
$500,000 under $1,000,000	**	**	—	**	**	**	—	—	**	**	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Animal services, except livestock breeding, and veterinary														
Total	**42,812**	**472,241**	**76,278**	**47,094**	**81,908**	**−45,080**	**17,102**	**72,798**	**25,504**	**117,878**	**7.5**	**17.7**	**16.5**	**10.6**
Under $2,500	21,036	17,135	2,295	12,339	1,622	−53,489	4,354	2,330	16,676	55,819	11.0	13.1	29.6	13.2
$2,500 under $5,000	4,812	17,570	1,895	3,273	1,025	−5,909	2,031	3,972	2,781	9,881	21.2	21.6	40.0	30.9
$5,000 under $10,000	7,728	57,035	7,400	8,154	2,478	−14,707	3,430	9,803	4,298	24,510	19.1	20.8	29.9	31.6
$10,000 under $25,000	5,556	82,596	9,392	5,692	8,236	15,659	4,287	22,902	1,269	7,243	20.1	20.6	27.0	37.4
$25,000 under $50,000	2,141	76,483	9,605	4,550	13,093	6,234	1,853	14,326	288	8,092	26.0	28.4	43.5	36.4
$50,000 under $100,000	800	51,057	3,289	4,440	9,181	5,640	*736	*9,408	*64	*3,768	41.4	40.3	—	—
$100,000 under $200,000	*189	*23,294	4,771	*3,104	5,442	*−4,655	*72	*708	*117	*5,363	—	—	—	—
$200,000 under $500,000	346	128,967	21,774	5,006	40,549	6,904	*336	*9,204	*10	*2,300	54.1	56.9	—	—
$500,000 under $1,000,000	**4	**18,101	**15,857	**536	**182	**−757	**3	**145	**1	**902	—	—	—	—
$1,000,000 under $2,000,000	**	**	—	**	—	**	—	—	**	**	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Landscape and horticultural services														
Total	**80,593**	**1,022,217**	**265,692**	**74,130**	**160,077**	**263,792**	**66,207**	**289,925**	**14,386**	**26,133**	**5.4**	**9.7**	**8.5**	**21.5**
Under $2,500	25,508	24,978	1,783	6,790	1,354	2,029	15,927	10,019	9,581	7,990	9.2	11.4	15.7	21.1
$2,500 under $5,000	13,353	47,084	3,990	5,020	887	14,769	11,301	17,976	2,052	3,207	13.1	13.3	17.0	45.7
$5,000 under $10,000	16,891	121,627	10,637	12,099	4,604	53,036	16,262	54,285	*609	*1,249	11.9	12.1	14.0	—
$10,000 under $25,000	16,054	256,875	33,626	17,916	18,381	97,158	15,150	102,082	*904	*4,924	13.5	14.9	15.0	—
$25,000 under $50,000	4,424	154,356	55,301	6,814	25,969	40,564	4,183	42,306	*241	*1,744	21.2	21.4	24.3	—
$50,000 under $100,000	2,831	200,692	78,388	8,662	49,257	28,436	2,033	35,151	*798	*6,715	24.9	25.3	30.4	—
$100,000 under $200,000	1,511	197,443	72,203	16,471	54,390	26,414	1,310	26,718	*201	*304	32.9	33.1	35.5	—
$200,000 under $500,000	*9	*2,547	*646	*42	*783	*557	*9	*557	—	—	73.7	78.6	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	*12	*16,615	*9,118	*316	*4,452	*829	*12	*829	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Agriculture, Forestry, and Fishing—Continued														
Other agricultural services, forestry, and fishing														
Total	**115,112**	**2,632,710**	**793,840**	**214,079**	**336,890**	**459,496**	**77,185**	**614,818**	**37,925**	**145,322**	**5.5**	**7.5**	**6.5**	**25.2**
Under $2,500	42,565	39,022	2,368	27,305	1,852	−62,834	18,349	12,123	24,216	74,957	8.8	12.2	15.8	39.0
$2,500 under $5,000	14,253	51,353	2,543	7,873	1,849	12,531	11,323	21,344	2,929	8,813	11.7	12.0	15.0	48.4
$5,000 under $10,000	15,228	106,785	5,421	16,006	3,484	12,825	10,197	36,944	5,031	24,119	22.3	22.9	17.6	60.2
$10,000 under $25,000	20,495	331,709	36,051	40,116	24,333	96,384	17,940	103,188	2,555	6,804	14.3	15.1	15.7	40.2
$25,000 under $50,000	10,242	354,652	50,428	36,383	42,897	104,529	8,503	111,088	1,739	6,559	13.4	13.8	15.1	39.0
$50,000 under $100,000	7,150	531,328	87,072	37,427	94,604	133,608	6,270	150,259	880	16,651	13.4	13.6	14.1	51.5
$100,000 under $200,000	3,329	453,058	72,619	26,612	92,867	130,759	3,175	131,665	*154	*926	16.7	16.5	16.1	—
$200,000 under $500,000	1,638	532,289	376,569	17,781	44,625	31,790	1,229	37,615	*409	*5,825	25.2	26.6	26.0	—
$500,000 under $1,000,000	**212	**226,314	**160,669	**4,576	**30,369	**9,904	**193	**10,572	**13	**668	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining														
Total	**59,732**	**3,588,318**	**638,018**	**217,734**	**204,444**	**170,395**	**34,864**	**670,897**	**24,867**	**500,502**	**5.2**	**4.1**	**4.2**	**4.9**
Under $2,500	20,772	12,654	4,213	8,973	1,083	−97,711	6,779	2,747	13,992	100,458	8.0	12.5	18.7	12.5
$2,500 under $5,000	6,243	23,161	1,750	4,867	585	−16,875	4,225	6,237	2,018	23,112	17.3	17.8	23.3	21.5
$5,000 under $10,000	8,517	61,852	4,557	4,339	2,619	2,774	6,577	18,938	1,940	16,164	18.9	20.0	21.9	21.5
$10,000 under $25,000	7,603	117,770	11,173	9,146	2,433	−10,490	4,876	32,032	2,727	42,522	15.3	16.8	21.5	20.0
$25,000 under $50,000	5,622	197,987	40,350	12,709	10,367	19,222	4,575	56,344	1,047	37,122	16.1	16.3	19.4	14.6
$50,000 under $100,000	4,604	317,079	83,598	20,137	19,304	12,410	3,051	65,681	1,553	53,471	15.4	14.8	17.3	21.4
$100,000 under $200,000	3,399	473,872	55,856	23,726	42,915	47,827	2,603	93,403	796	45,576	16.7	16.1	14.3	17.5
$200,000 under $500,000	1,669	524,776	56,596	29,609	28,366	43,389	1,198	105,531	471	62,242	12.9	12.2	11.0	12.7
$500,000 under $1,000,000	765	526,083	98,176	32,010	26,743	56,365	583	93,183	182	36,798	12.9	12.0	12.0	13.7
$1,000,000 under $2,000,000	344	465,391	81,965	27,531	24,537	37,120	248	72,719	96	35,599	9.3	9.3	8.9	11.2
$2,000,000 under $5,000,000	150	436,824	118,093	20,106	20,722	43,668	122	60,178	28	16,510	12.5	11.7	6.0	1.1
$5,000,000 under $10,000,000	29	190,837	51,573	12,467	15,797	6,419	19	25,538	10	19,119	—	—	—	—
$10,000,000 or more	15	240,032	30,118	12,114	6,973	26,257	8	39,066	7	11,809	—	—	—	—
Oil and gas extraction														
Total	**52,855**	**3,222,445**	**509,900**	**183,358**	**156,341**	**191,095**	**32,797**	**636,496**	**20,057**	**445,401**	**5.6**	**4.4**	**4.4**	**5.1**
Under $2,500	16,592	11,630	2,964	5,409	360	−69,254	6,255	2,471	10,336	71,725	8.9	13.3	20.0	14.8
$2,500 under $5,000	5,626	20,600	931	3,946	496	−13,955	3,868	5,400	1,758	19,385	18.2	18.7	23.9	19.5
$5,000 under $10,000	8,173	58,982	3,148	3,920	2,619	3,793	6,302	18,636	1,871	14,843	19.5	20.7	22.2	23.1
$10,000 under $25,000	7,282	111,899	10,524	8,205	1,584	−10,863	4,724	31,369	2,558	42,232	16.9	17.5	22.0	20.1
$25,000 under $50,000	4,987	171,844	30,368	9,515	7,371	21,237	4,422	54,698	565	33,461	17.3	17.3	19.9	15.5
$50,000 under $100,000	4,080	281,308	71,676	16,449	15,776	14,075	2,634	61,819	1,446	47,744	16.3	15.7	18.0	21.9
$100,000 under $200,000	3,364	468,956	54,216	23,567	41,814	46,358	2,569	91,874	795	45,516	16.9	16.2	14.5	17.6
$200,000 under $500,000	1,597	501,834	53,333	27,167	24,682	40,227	1,160	100,722	437	60,495	13.4	12.6	11.3	13.0
$500,000 under $1,000,000	695	477,493	87,428	28,469	21,188	51,136	521	85,495	174	34,359	13.6	12.7	12.7	14.3
$1,000,000 under $2,000,000	313	422,239	69,328	24,384	16,257	39,286	237	70,162	76	30,876	9.6	9.8	9.3	12.6
$2,000,000 under $5,000,000	111	332,647	73,642	14,436	11,070	38,627	84	54,166	27	15,539	12.7	12.1	6.0	1.1
$5,000,000 under $10,000,000	**35	**363,013	**52,342	**19,891	**13,122	**30,428	**21	**59,654	**14	**29,226	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Mining—Continued														
Other mining														
Total	**6,877**	**365,873**	**128,118**	**34,376**	**48,103**	**−20,700**	**2,067**	**34,401**	**4,810**	**55,101**	**13.6**	**12.1**	**14.3**	**16.5**
Under $2,500	4,180	1,024	1,249	3,564	723	−28,457	524	276	3,656	28,733	17.8	28.8	49.3	23.5
$2,500 under $5,000	617	2,561	819	921	87	−2,920	357	807	*260	*3,727	55.0	57.1	80.9	—
$5,000 under $10,000	344	2,870	1,409	*419	—	−1,019	*275	*302	*69	*1,321	65.7	67.7	—	—
$10,000 under $25,000	321	5,871	649	941	849	373	152	663	*169	*290	40.9	44.5	41.6	—
$25,000 under $50,000	635	26,143	9,982	3,194	2,996	−2,015	*153	*1,646	482	3,661	43.3	48.6	—	44.1
$50,000 under $100,000	**559	**40,687	**13,562	**3,847	**4,629	**−196	**451	**5,591	**108	**5,787	—	—	—	—
$100,000 under $200,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$200,000 under $500,000	72	22,942	3,263	2,442	3,684	3,162	38	4,909	*34	*1,747	39.0	39.0	49.8	—
$500,000 under $1,000,000	70	48,590	10,748	5,541	7,555	5,249	62	7,688	*8	*2,439	35.0	35.0	36.2	—
$1,000,000 under $2,000,000	31	43,152	12,637	3,147	8,280	−2,166	11	2,557	*20	*4,723	28.8	30.2	—	—
$2,000,000 under $5,000,000	**48	**172,033	**73,800	**10,360	**19,300	**7,289	**44	**9,962	**4	**2,673	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Construction														
Total	**962,713**	**37,953,980**	**21,319,452**	**1,146,553**	**6,826,364**	**5,620,085**	**827,490**	**6,137,229**	**134,630**	**517,144**	**1.4**	**2.1**	**1.9**	**5.9**
Under $2,500	170,361	211,975	28,820	32,186	6,183	26,669	119,456	104,194	50,580	77,525	3.6	4.2	5.4	10.3
$2,500 under $5,000	116,142	426,507	68,813	25,106	10,152	185,234	100,260	209,735	15,882	24,501	4.5	4.6	5.6	19.7
$5,000 under $10,000	161,218	1,170,949	230,299	59,369	53,360	474,268	142,774	521,012	18,244	46,744	3.9	3.9	4.9	17.2
$10,000 under $25,000	200,725	3,251,049	947,367	153,583	258,338	1,085,878	180,911	1,165,884	19,813	80,006	3.3	3.4	4.0	15.8
$25,000 under $50,000	129,847	4,615,736	1,856,818	173,727	704,050	1,112,162	119,605	1,148,998	10,042	36,836	3.9	4.0	4.5	17.0
$50,000 under $100,000	89,745	6,311,179	3,356,133	209,124	1,264,670	916,368	79,461	996,608	10,284	80,240	4.4	4.5	5.3	17.2
$100,000 under $200,000	60,577	8,383,387	5,072,372	269,227	1,803,460	951,332	54,295	1,018,058	6,216	66,726	5.1	5.2	5.7	20.4
$200,000 under $500,000	28,334	8,224,453	5,706,229	139,927	1,635,880	659,948	25,646	707,862	2,688	47,914	6.3	6.2	6.6	24.1
$500,000 under $1,000,000	4,677	3,106,931	2,325,560	53,362	644,190	143,051	4,016	178,381	661	35,330	9.5	8.9	10.6	24.7
$1,000,000 under $2,000,000	1,011	1,334,608	1,024,834	16,011	250,171	46,526	839	60,202	172	13,676	6.3	6.4	8.4	20.1
$2,000,000 under $5,000,000	243	672,571	520,478	7,213	136,684	16,158	202	21,006	41	4,848	11.0	9.5	12.1	20.8
$5,000,000 under $10,000,000	**33	**244,635	**181,729	**7,718	**59,226	**2,491	**25	**5,289	**7	**2,798	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
General contractors and operative builders														
Total	**201,010**	**18,445,833**	**11,008,049**	**445,441**	**2,843,125**	**1,546,312**	**162,968**	**1,800,183**	**37,849**	**253,871**	**3.0**	**3.5**	**3.7**	**8.7**
Under $2,500	20,484	22,522	4,869	7,711	1,656	−19,823	9,074	7,904	11,085	27,727	10.2	12.9	19.2	20.4
$2,500 under $5,000	13,958	53,635	8,818	4,891	1,828	16,889	10,332	23,556	3,626	6,667	12.8	13.2	17.9	31.7
$5,000 under $10,000	18,812	138,839	27,981	12,374	9,275	39,041	15,648	54,556	3,164	15,515	10.8	10.9	13.8	37.6
$10,000 under $25,000	38,979	642,658	180,042	43,465	57,752	170,452	33,022	201,820	5,956	31,368	7.6	7.7	9.6	26.0
$25,000 under $50,000	32,102	1,168,502	499,836	46,406	162,443	223,980	27,739	243,181	4,363	19,201	7.8	7.9	9.8	25.0
$50,000 under $100,000	31,418	2,252,744	1,295,471	80,992	383,481	282,778	26,873	326,906	4,545	44,128	7.3	7.5	9.1	23.5
$100,000 under $200,000	25,865	3,722,259	2,479,938	121,987	682,663	365,674	23,179	393,761	2,620	28,087	7.9	8.0	9.2	30.1
$200,000 under $500,000	15,369	4,626,017	3,509,084	76,030	694,667	330,997	13,777	366,931	1,592	35,934	8.4	8.4	9.0	26.7
$500,000 under $1,000,000	3,050	2,054,150	1,604,443	30,373	359,654	89,254	2,525	116,602	525	27,348	11.7	10.8	13.5	25.1
$1,000,000 under $2,000,000	751	992,649	784,370	10,557	138,755	31,714	613	43,381	138	11,667	7.3	7.5	10.1	23.1
$2,000,000 under $5,000,000	190	534,826	437,603	3,102	92,055	12,957	162	16,388	28	3,431	13.8	13.9	16.2	35.4
$5,000,000 under $10,000,000	**32	**236,832	**175,574	**7,553	**58,896	**2,399	**24	**5,197	**7	**2,798	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3——Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Special trade contractors: Total														
Total	717,852	20,437,221	9,797,210	674,870	4,011,965	3,865,759	627,353	4,114,804	90,299	249,045	1.6	2.7	2.3	6.5
Under $2,500	141,352	179,396	22,305	22,990	4,319	46,462	104,821	91,164	36,531	44,702	4.0	4.6	5.8	11.9
$2,500 under $5,000	95,117	347,188	57,342	19,159	7,507	155,988	83,701	172,147	11,416	16,159	4.9	5.0	6.1	26.2
$5,000 under $10,000	133,840	971,582	197,871	44,731	42,571	404,941	119,388	434,531	14,252	29,590	4.2	4.3	5.1	18.4
$10,000 under $25,000	153,153	2,483,168	724,742	105,980	190,226	874,145	140,533	921,339	12,620	47,193	3.8	3.9	4.5	20.5
$25,000 under $50,000	92,372	3,267,993	1,295,153	122,384	515,040	841,690	86,925	858,244	5,447	16,354	4.7	4.8	5.4	23.8
$50,000 under $100,000	54,959	3,838,801	1,940,552	123,294	837,170	592,863	49,503	628,906	5,456	36,043	5.7	5.8	6.8	25.5
$100,000 under $200,000	32,748	4,394,980	2,416,709	141,996	1,058,819	558,898	29,392	595,483	3,356	36,585	7.0	7.0	7.6	28.8
$200,000 under $500,000	12,453	3,465,975	2,136,652	82,837	927,348	319,286	11,403	330,973	1,050	11,687	9.7	9.5	9.9	54.8
$500,000 under $1,000,000	1,551	1,011,342	684,526	21,816	272,823	53,720	1,426	61,039	*125	*7,319	16.7	16.0	17.2	—
$1,000,000 under $2,000,000	253	331,248	232,328	5,407	111,181	14,272	220	16,268	33	1,996	12.6	12.9	15.2	28.3
$2,000,000 under $5,000,000	**54	**145,548	**89,030	**4,276	**44,959	**3,293	**41	**4,710	*13	*1,417	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Plumbing, heating, and air conditioning														
Total	82,429	3,817,860	2,178,438	102,615	603,825	519,959	67,048	585,984	15,383	66,025	5.1	6.7	6.7	19.5
Under $2,500	7,436	8,381	2,985	1,688	302	−3,537	2,916	1,797	4,520	5,334	16.4	18.7	33.2	28.2
$2,500 under $5,000	6,240	21,997	7,221	1,476	209	5,547	5,001	7,003	*1,239	*1,456	19.4	19.5	26.5	—
$5,000 under $10,000	11,306	81,612	32,033	5,331	5,934	10,618	8,499	16,815	2,807	6,197	15.0	15.3	23.2	44.3
$10,000 under $25,000	19,438	329,999	155,967	12,601	15,512	65,147	17,113	75,329	2,325	10,182	11.1	11.2	13.3	42.8
$25,000 under $50,000	14,472	538,751	270,734	15,368	43,568	125,187	13,752	127,389	*720	*2,202	12.0	12.3	14.3	—
$50,000 under $100,000	12,902	868,127	472,138	25,496	125,068	129,076	10,788	142,553	2,114	13,477	11.9	12.1	14.2	41.3
$100,000 under $200,000	7,592	1,042,875	636,634	25,636	204,803	113,172	6,598	131,696	*994	*18,524	14.7	14.9	16.2	—
$200,000 under $500,000	2,764	723,778	454,175	12,870	158,065	60,940	2,109	68,930	655	7,990	20.3	19.4	21.9	74.1
$500,000 under $1,000,000	**279	**202,340	**146,551	**2,149	**50,364	**13,809	**270	**14,472	**9	**663	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Painting, paper hanging, and decorating														
Total	118,528	1,963,876	753,579	45,510	482,895	541,338	107,917	565,667	10,811	24,331	4.3	7.4	6.1	23.7
Under $2,500	32,469	42,954	4,177	1,983	1,268	23,812	28,107	26,925	4,362	3,113	8.5	9.6	11.2	30.5
$2,500 under $5,000	19,644	69,595	13,082	2,095	1,909	33,608	18,036	34,948	*1,608	*1,340	10.6	11.1	12.6	—
$5,000 under $10,000	21,373	157,418	31,188	4,231	8,126	74,516	19,314	77,574	2,059	3,058	10.7	11.0	12.2	42.7
$10,000 under $25,000	25,739	412,077	120,027	10,618	42,427	171,314	24,377	179,271	1,362	7,957	9.4	9.8	10.4	49.7
$25,000 under $50,000	11,375	392,254	128,271	7,424	82,784	112,084	10,828	114,043	*547	*1,959	13.5	13.7	14.7	—
$50,000 under $100,000	5,166	362,242	171,865	10,166	130,935	56,568	4,834	61,177	*332	*4,609	18.6	19.0	22.5	—
$100,000 under $200,000	2,008	265,742	105,730	5,426	79,783	44,180	1,667	46,475	*341	*2,295	26.5	26.4	28.1	—
$200,000 under $500,000	694	209,493	136,716	3,172	67,718	23,360	694	23,360	—	—	36.6	37.5	40.0	—
$500,000 under $1,000,000	*46	*28,768	22,911	*240	12,513	*950	*46	*950	—	—	53.0	55.7	—	—
$1,000,000 under $2,000,000	*14	*23,333	19,612	*157	15,212	*944	*14	*944	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
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Table 1.3——Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Special trade contractors: Electrical work														
Total	59,018	2,285,727	1,228,172	52,982	427,337	362,913	47,560	379,054	11,258	16,141	5.9	8.8	8.5	23.5
Under $2,500	11,257	11,517	3,590	1,526	132	−1,699	5,517	2,850	5,740	4,549	13.9	16.4	30.6	41.9
$2,500 under $5,000	7,218	27,284	11,583	1,657	897	4,991	5,418	6,937	1,800	1,946	17.9	18.5	28.2	45.4
$5,000 under $10,000	9,153	68,271	28,548	3,400	2,529	12,041	6,941	15,178	2,012	3,137	16.0	16.6	23.7	59.9
$10,000 under $25,000	10,800	180,142	80,803	6,743	7,795	45,987	10,238	47,315	*562	*1,328	14.1	14.6	17.8	—
$25,000 under $50,000	8,140	299,376	147,960	8,294	30,596	72,181	7,505	75,348	*635	*3,167	15.6	16.0	17.2	—
$50,000 under $100,000	5,579	402,715	207,742	11,662	57,953	84,404	5,272	85,957	*307	*1,553	17.8	18.1	20.8	—
$100,000 under $200,000	4,872	640,054	368,445	12,036	131,910	99,696	4,872	99,696	—	—	18.2	18.4	18.7	—
$200,000 under $500,000	1,644	512,572	272,621	6,075	145,441	37,083	1,644	37,107	200	24	25.6	25.1	27.5	98.2
$500,000 under $1,000,000	**156	**143,796	**108,880	**1,589	**50,084	**8,229	**153	**8,666	**3	**437	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering														
Total	71,438	2,789,384	1,416,418	54,918	816,420	483,977	66,568	504,686	4,870	20,709	5.4	7.9	6.8	31.7
Under $2,500	8,216	9,283	1,042	1,222	390	1,555	6,638	4,961	1,378	3,406	16.0	17.7	20.5	45.1
$2,500 under $5,000	6,828	25,098	3,523	554	1,476	13,370	6,394	14,061	*534	*691	18.4	18.9	22.2	—
$5,000 under $10,000	14,301	103,079	17,878	2,017	4,637	54,790	13,845	55,265	*456	*475	13.1	13.4	15.0	—
$10,000 under $25,000	14,328	241,066	59,964	6,103	31,679	86,068	13,628	87,842	*700	*1,774	12.5	12.8	14.6	—
$25,000 under $50,000	12,702	453,313	167,987	10,973	128,504	102,619	12,219	105,317	*483	*2,698	13.0	13.1	14.4	—
$50,000 under $100,000	8,414	570,757	321,898	11,557	166,266	91,339	7,531	93,958	*883	*2,619	14.6	14.8	17.6	—
$100,000 under $200,000	4,478	604,065	343,028	11,072	198,257	78,753	4,212	79,377	*266	*624	19.3	19.5	20.2	—
$200,000 under $500,000	1,687	510,831	310,135	7,927	190,887	45,649	1,590	49,747	*97	*3,098	25.8	25.1	26.4	—
$500,000 under $1,000,000	341	216,460	156,499	3,079	74,654	6,346	275	11,544	*66	*5,198	35.6	35.5	34.5	—
$1,000,000 under $2,000,000	37	41,379	24,365	365	14,116	2,135	30	2,261	*7	*126	33.1	32.7	42.7	—
$2,000,000 under $5,000,000	*6	*14,053	10,101	*49	5,554	*353	*6	*353	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Carpentering and flooring														
Total	221,524	3,378,919	1,395,599	76,985	527,104	1,018,877	204,092	1,042,578	17,432	23,701	3.1	5.8	4.4	17.4
Under $2,500	55,680	74,317	6,233	6,216	1,209	30,040	46,211	42,010	9,469	11,970	6.4	7.4	8.6	26.7
$2,500 under $5,000	38,612	142,250	12,362	6,097	1,830	83,624	36,235	85,652	2,377	2,028	7.9	8.1	9.0	35.1
$5,000 under $10,000	49,677	359,240	47,273	11,262	13,040	195,981	47,487	198,749	2,190	2,768	6.9	7.0	7.9	39.7
$10,000 under $25,000	43,674	664,852	149,014	18,444	54,172	315,405	41,752	318,427	1,922	3,022	7.1	7.3	8.1	37.6
$25,000 under $50,000	21,520	743,009	313,686	15,839	137,068	218,108	20,764	219,253	*756	*1,145	9.9	10.0	11.0	—
$50,000 under $100,000	6,734	459,481	250,729	9,104	117,892	76,372	6,169	78,988	*565	*2,616	16.3	16.4	19.3	—
$100,000 under $200,000	4,384	536,610	332,673	7,511	121,290	69,062	4,231	69,214	*153	*152	20.3	20.3	22.4	—
$200,000 under $500,000	1,185	321,728	236,835	2,006	63,705	26,659	1,185	26,659	—	—	33.7	32.7	34.8	—
$500,000 under $1,000,000	*37	*30,791	23,980	*316	3,499	*1,561	*37	*1,561	—	—	—	—	—	—
$1,000,000 under $2,000,000	*15	*19,603	10,600	*86	8,130	*694	*15	*694	—	—	—	—	—	—
$2,000,000 under $5,000,000	*6	*17,038	12,214	*104	5,269	*1,371	*6	*1,371	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Construction—Continued														
Miscellaneous special trade contractors														
Total	164,915	6,201,455	2,825,004	341,860	1,174,584	938,597	134,170	1,036,835	30,745	98,138	3.5	5.3	4.9	13.6
Under $2,500	26,294	32,944	4,278	10,355	998	−2,709	15,232	12,621	11,062	16,330	9.1	10.7	15.3	18.2
$2,500 under $5,000	16,475	60,964	8,571	7,280	1,186	14,848	12,617	23,546	3,858	8,698	11.5	11.9	15.9	45.2
$5,000 under $10,000	26,020	201,962	40,953	18,490	8,305	56,995	23,302	70,950	4,726	13,955	9.2	9.4	12.3	26.4
$10,000 under $25,000	39,174	655,032	158,967	51,473	38,643	190,225	33,425	213,155	5,749	22,930	7.5	7.7	9.6	32.6
$25,000 under $50,000	24,163	841,290	268,515	64,496	92,520	211,711	21,857	216,694	2,306	5,183	9.1	9.2	11.0	35.7
$50,000 under $100,000	16,154	1,165,479	516,180	55,309	239,058	155,104	14,909	166,273	1,255	11,169	10.6	10.8	12.4	54.0
$100,000 under $200,000	9,414	1,305,634	632,199	80,315	322,776	154,035	7,812	169,025	1,602	14,990	12.6	12.8	14.2	41.8
$200,000 under $500,000	4,279	1,187,573	726,170	30,787	281,532	124,595	4,181	125,170	*98	*575	17.0	16.8	15.8	—
$500,000 under $1,000,000	787	523,525	330,362	15,104	129,295	29,467	730	31,458	*57	*1,991	24.4	22.9	26.1	—
$1,000,000 under $2,000,000	105	140,982	95,106	3,340	39,397	5,201	88	6,101	*17	*900	19.9	20.4	23.9	—
$2,000,000 under $5,000,000	**30	**86,070	**44,703	**3,921	**20,876	**225	**17	**11,642	*13	*1,417	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Contractors not allocable														
Total	43,851	1,071,126	514,193	26,242	171,274	208,014	37,169	222,242	6,682	14,228	7.2	12.2	10.7	21.1
Under $2,500	8,525	10,057	1,626	1,485	208	30	5,561	5,126	2,964	5,096	16.2	19.7	25.2	35.3
$2,500 under $5,000	7,067	25,684	2,653	1,056	617	12,357	5,227	14,032	*840	*1,675	19.5	19.9	23.9	—
$5,000 under $10,000	8,568	60,528	4,447	2,264	1,514	30,286	7,738	31,925	*828	*1,639	21.8	22.2	29.8	—
$10,000 under $25,000	8,593	125,223	42,583	4,138	10,358	41,280	7,356	42,725	*1,237	*1,445	16.5	16.4	19.8	—
$25,000 under $50,000	5,173	179,241	61,829	4,937	26,567	46,292	4,941	47,573	*232	*1,281	20.1	20.1	23.3	—
$50,000 under $100,000	3,368	219,634	120,110	4,838	44,019	40,727	3,095	40,796	*283	*69	23.8	23.6	25.7	—
$100,000 under $200,000	1,964	266,148	175,725	5,244	61,978	26,760	1,724	28,814	*240	*2,054	29.6	29.9	36.1	—
$200,000 under $500,000	*512	*132,481	80,493	*1,060	13,865	*9,665	*466	*9,958	*46	*293	52.3	52.4	63.3	—
$500,000 under $1,000,000	**83	**52,150	**44,727	**1,220	**11,948	**617	**71	**1,293	**12	**676	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing														
Total	223,148	9,449,795	4,868,484	422,217	1,790,683	1,029,507	151,083	1,277,198	72,055	247,691	2.9	4.3	4.4	8.1
Under $2,500	63,874	59,918	27,565	17,443	6,323	−53,732	22,982	14,957	40,892	68,689	5.6	7.5	13.1	10.8
$2,500 under $5,000	26,155	93,662	30,437	11,116	3,439	6,307	16,063	26,107	10,092	19,800	9.3	9.4	15.0	19.5
$5,000 under $10,000	26,546	191,575	40,567	15,643	5,642	54,014	22,959	72,935	3,587	18,921	9.0	9.2	11.4	39.0
$10,000 under $25,000	38,565	576,599	187,857	42,098	119,038	123,578	28,422	154,158	8,143	30,580	7.6	7.8	10.7	21.7
$25,000 under $50,000	26,947	972,037	351,755	61,459	119,036	202,029	23,838	217,737	3,109	15,708	8.4	8.6	10.6	31.2
$50,000 under $100,000	20,262	1,440,796	645,369	68,855	288,078	218,289	17,573	239,249	2,689	20,960	9.3	9.5	11.1	35.1
$100,000 under $200,000	13,442	1,806,657	946,340	83,015	415,316	209,277	11,616	235,217	1,826	25,740	10.8	10.8	12.0	36.1
$200,000 under $500,000	7,077	2,098,042	1,211,827	71,369	493,826	178,157	5,751	197,737	1,326	19,580	12.1	11.9	12.5	32.6
$500,000 under $1,000,000	1,703	1,139,692	715,211	32,357	256,328	68,287	1,421	81,782	282	13,495	15.4	14.7	16.2	35.2
$1,000,000 under $2,000,000	400	512,361	378,222	11,096	85,812	18,000	326	24,766	74	6,766	10.9	10.7	15.0	35.9
$2,000,000 under $5,000,000	156	406,635	328,923	6,367	52,898	3,943	117	9,563	39	5,620	15.7	16.9	23.9	32.8
$5,000,000 under $10,000,000	*21	**151,401	**124,411	**1,399	**14,875	**1,359	**15	**3,190	6	1,832	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Lumber and wood products, except furniture														
Total	53,787	2,126,264	870,074	155,044	404,652	217,068	40,653	281,005	13,134	63,937	6.2	6.2	6.6	17.5
Under $2,500	12,875	15,580	3,149	5,627	497	−5,244	6,530	4,676	6,345	9,920	13.2	16.4	25.3	28.3
$2,500 under $5,000	7,015	25,340	3,377	3,997	723	4,993	5,347	9,374	1,668	4,381	18.4	18.4	26.7	42.7
$5,000 under $10,000	9,752	72,174	10,422	6,618	2,691	23,397	9,011	31,070	741	7,673	15.1	15.6	18.1	79.6
$10,000 under $25,000	8,791	133,267	22,950	13,382	11,007	34,110	7,080	39,480	1,711	5,370	15.5	15.5	22.5	39.3
$25,000 under $50,000	6,403	238,552	74,031	15,762	32,786	43,550	6,079	47,753	*324	*4,203	16.8	17.4	20.1	—
$50,000 under $100,000	3,930	283,744	66,809	28,006	55,612	28,294	2,839	38,055	*1,091	*9,761	21.4	21.8	27.6	—
$100,000 under $200,000	2,907	392,883	147,998	29,831	99,527	35,907	2,182	38,259	*725	*2,352	22.5	22.1	25.4	—
$200,000 under $500,000	1,482	406,285	190,438	28,041	90,837	29,579	1,045	38,153	*437	*8,574	26.0	23.6	26.9	—
$500,000 under $1,000,000	479	322,560	174,421	14,652	66,198	17,215	420	22,576	59	5,361	26.3	24.4	34.2	41.9
$1,000,000 under $2,000,000	125	157,921	97,232	5,269	32,068	8,629	110	9,795	15	966	18.7	18.6	26.7	72.0
$2,000,000 under $5,000,000	*28	**99,958	**79,247	**3,839	**12,706	**−3,562	**10	**1,814	**18	**5,376	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Printing, publishing, and allied industries														
Total	47,451	1,635,450	743,882	76,034	325,953	220,322	31,896	274,872	15,755	54,550	6.5	10.5	10.2	18.7
Under $2,500	12,189	11,818	4,371	1,893	2,583	−15,439	3,776	2,713	8,413	18,152	12.6	16.6	32.3	24.1
$2,500 under $5,000	5,961	21,673	8,451	2,460	1,435	−972	3,176	4,732	2,785	5,704	20.2	20.4	37.2	38.5
$5,000 under $10,000	4,597	33,264	7,714	1,395	580	13,251	4,339	13,609	*258	*358	20.5	20.6	28.0	—
$10,000 under $25,000	8,691	137,891	50,534	8,902	12,589	19,801	6,488	27,474	2,203	7,673	15.8	16.4	22.7	47.7
$25,000 under $50,000	6,774	231,889	77,555	19,145	21,418	38,893	5,498	44,541	*1,276	*5,648	17.5	17.7	22.6	—
$50,000 under $100,000	4,476	328,984	133,654	13,477	56,022	73,566	4,234	76,166	*244	*2,600	19.4	19.9	20.9	—
$100,000 under $200,000	3,631	478,115	247,657	16,901	107,554	63,915	3,162	75,066	*449	*11,151	20.9	20.8	22.3	—
$200,000 under $500,000	1,026	296,397	146,873	8,689	93,735	26,054	968	26,771	*58	*717	33.8	34.6	35.5	—
$500,000 under $1,000,000	*89	*67,402	47,506	*2,816	23,992	−238	*20	*2,309	*69	*2,547	74.8	70.8	63.6	—
$1,000,000 under $2,000,000	*12	*12,969	9,494	*244	4,317	*623	*12	*623	—	—	—	—	—	—
$2,000,000 under $5,000,000	**3	**14,048	**9,873	**112	**1,728	**868	**3	**868	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Machinery, except electrical														
Total	20,020	997,357	474,555	58,650	231,425	176,836	15,831	197,637	4,169	18,801	9.7	12.9	12.3	31.9
Under $2,500	2,981	1,717	1,797	487	135	−2,837	1,280	665	1,701	3,502	23.7	29.6	48.3	50.8
$2,500 under $5,000	3,553	12,483	3,263	1,448	111	3,711	2,565	4,543	*988	*632	25.8	26.4	36.7	—
$5,000 under $10,000	2,239	14,138	2,700	3,770	936	−1,805	1,255	4,476	*984	*6,281	30.6	29.6	42.3	—
$10,000 under $25,000	2,805	48,380	12,403	5,100	4,829	15,229	2,652	17,441	*153	*2,212	27.1	28.6	31.7	—
$25,000 under $50,000	3,591	133,344	32,235	9,152	12,476	48,254	3,563	48,405	*28	*151	23.2	23.6	25.9	—
$50,000 under $100,000	2,035	137,363	54,791	8,793	37,222	30,343	2,001	30,403	*34	*60	28.7	28.7	31.6	—
$100,000 under $200,000	**2,552	**452,381	**220,641	**24,881	**130,353	**67,561	**2,251	**73,285	**295	**5,604	—	—	—	—
$200,000 under $500,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$500,000 under $1,000,000	236	151,223	113,293	4,241	37,019	16,011	236	16,011	—	—	42.2	37.3	34.1	—
$1,000,000 under $2,000,000	*21	*28,219	21,828	*175	5,241	*2,024	*15	*2,183	*6	*159	—	—	—	—
$2,000,000 under $5,000,000	*7	*18,111	11,604	*803	3,109	*225	*7	*225	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Other manufacturing industries														
Total	**101,890**	**4,690,724**	**2,899,973**	**132,269**	**828,653**	**413,281**	**62,903**	**523,684**	**38,987**	**110,403**	**4.3**	**8.3**	**6.8**	**10.7**
Under $2,500	35,829	30,803	18,248	9,436	3,108	−30,212	11,396	6,903	24,433	37,115	7.4	10.0	18.2	13.3
$2,500 under $5,000	9,626	34,386	15,346	3,211	1,170	−1,425	4,975	7,458	4,651	6,883	14.7	14.9	23.9	28.2
$5,000 under $10,000	9,958	72,001	19,731	3,860	1,435	19,171	8,354	29,780	1,604	4,609	14.7	15.2	19.8	38.4
$10,000 under $25,000	16,276	257,061	101,970	14,714	20,693	54,439	12,202	69,763	4,076	15,325	11.6	11.6	15.9	30.2
$25,000 under $50,000	10,179	370,252	167,934	17,400	52,358	71,332	8,698	77,038	1,481	5,706	13.5	13.7	17.8	35.0
$50,000 under $100,000	9,819	710,705	390,115	16,579	139,222	86,086	8,499	94,625	1,320	8,539	13.6	13.7	17.0	58.4
$100,000 under $200,000	5,145	702,109	430,407	18,188	139,557	76,138	4,787	83,022	*358	*6,884	17.8	18.0	19.6	—
$200,000 under $500,000	3,776	1,175,529	773,953	27,853	247,579	88,160	2,948	98,196	830	10,038	16.8	16.4	17.6	44.4
$500,000 under $1,000,000	899	598,707	379,991	10,648	129,119	35,299	745	40,886	*154	*5,587	21.9	21.4	22.6	—
$1,000,000 under $2,000,000	242	313,252	249,658	5,368	44,186	6,524	189	12,185	53	5,641	14.4	14.1	18.4	41.2
$2,000,000 under $5,000,000	122	301,246	249,693	3,889	37,057	6,933	100	8,046	22	1,113	19.4	19.7	26.3	38.3
$5,000,000 under $10,000,000	**17	**124,673	**102,917	**1,123	**13,169	**837	**12	**1,800	*5	*963	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Transportation, Communication, Electric Gas and Sanitary Services														
Total	**345,679**	**11,233,209**	**2,172,419**	**1,034,329**	**1,387,707**	**1,365,707**	**255,149**	**1,717,229**	**90,442**	**351,522**	**2.4**	**3.5**	**3.6**	**7.1**
Under $2,500	57,161	61,822	3,034	27,603	1,383	−47,721	26,924	15,497	30,220	63,218	6.1	7.3	11.4	13.4
$2,500 under $5,000	35,406	129,804	3,843	17,906	2,139	24,875	26,480	45,181	8,926	20,306	8.0	8.2	11.3	19.7
$5,000 under $10,000	52,038	377,888	21,176	46,882	10,767	83,776	39,954	116,869	12,059	33,093	6.6	6.7	9.2	17.8
$10,000 under $25,000	94,792	1,593,487	59,314	190,718	47,372	314,484	73,179	405,469	21,598	90,985	4.8	4.9	6.4	14.1
$25,000 under $50,000	57,751	2,045,052	125,132	213,207	132,153	387,047	48,385	433,304	9,336	46,257	5.9	6.0	7.6	19.5
$50,000 under $100,000	31,133	2,129,215	225,188	225,777	310,376	332,100	26,548	358,455	4,585	36,355	7.5	7.6	8.9	27.0
$100,000 under $200,000	10,619	1,453,914	357,762	118,081	275,902	148,389	8,957	174,649	1,662	26,259	11.9	11.9	13.8	35.3
$200,000 under $500,000	4,803	1,468,130	321,714	109,578	340,178	63,585	3,168	86,617	1,635	23,032	15.8	15.2	17.4	34.6
$500,000 under $1,000,000	1,395	915,315	391,963	53,512	154,848	32,338	1,054	39,933	341	7,595	16.7	15.3	18.8	34.8
$1,000,000 under $2,000,000	445	600,029	336,265	22,156	84,643	17,555	379	20,349	66	2,794	9.7	9.9	17.8	37.5
$2,000,000 under $5,000,000	120	329,296	238,105	4,007	21,412	8,606	110	9,623	*10	*817	18.4	19.0	22.2	—
$5,000,000 under $10,000,000	**16	**131,257	**89,023	**4,902	**6,535	**473	**12	**1,284	*4	*811	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Local and interurban passenger transit														
Total	**47,902**	**633,768**	**93,617**	**56,073**	**77,938**	**163,711**	**38,922**	**175,038**	**8,980**	**11,327**	**6.8**	**10.7**	**9.6**	**19.4**
Under $2,500	7,997	10,196	27	1,597	160	−978	4,689	2,048	3,308	3,026	16.6	18.6	27.1	30.4
$2,500 under $5,000	7,997	29,593	134	3,584	141	7,865	6,113	10,108	1,884	2,243	17.0	17.5	24.5	44.4
$5,000 under $10,000	13,770	97,886	5,767	9,944	2,169	30,899	11,324	33,705	2,446	2,806	12.9	13.0	15.9	37.0
$10,000 under $25,000	15,003	232,218	4,165	17,999	8,895	88,304	14,082	89,431	*921	*1,127	12.5	12.9	14.0	—
$25,000 under $50,000	1,815	65,419	10,176	4,633	16,923	16,938	1,616	17,877	*199	*939	33.8	34.0	39.0	—
$50,000 under $100,000	*886	*66,540	19,259	*6,193	25,595	*9,118	*686	*9,592	*200	*474	—	—	—	—
$100,000 under $200,000	*280	*34,117	4,059	*3,394	10,427	*3,093	*273	*3,763	*7	*670	—	—	—	—
$200,000 under $500,000	*34	*10,885	5,110	*946	1,506	*1,563	*34	*1,563	—	—	—	—	—	—
$500,000 under $1,000,000	*113	*78,499	42,941	*6,855	10,007	*5,812	*98	*5,854	*15	*42	—	—	—	—
$1,000,000 under $2,000,000	**7	**8,415	**1,979	**1,028	**2,115	**1,097	**7	**1,097	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued														
Trucking and warehousing														
Total	**243,580**	**8,895,460**	**1,440,341**	**857,611**	**1,094,301**	**1,018,764**	**182,857**	**1,275,938**	**60,682**	**257,174**	**2.9**	**3.9**	**4.2**	**8.6**
Under $2,500	28,670	32,159	1,146	12,832	898	−27,380	14,197	8,902	14,473	36,282	8.6	10.5	15.9	20.0
$2,500 under $5,000	19,678	73,071	2,058	8,118	1,305	15,540	14,892	25,522	4,786	9,982	10.9	11.0	14.8	25.2
$5,000 under $10,000	32,510	239,420	8,995	28,099	6,626	47,660	25,001	69,664	7,484	22,004	8.6	8.7	12.2	22.7
$10,000 under $25,000	71,147	1,218,023	33,777	159,113	35,161	185,081	51,913	267,175	19,218	82,094	5.5	5.6	7.7	15.4
$25,000 under $50,000	51,796	1,846,064	101,896	198,797	99,290	338,434	43,447	375,163	8,349	36,729	6.3	6.4	8.1	21.7
$50,000 under $100,000	26,587	1,804,067	168,350	201,717	235,224	256,173	22,694	287,820	3,893	29,647	8.2	8.3	9.3	31.3
$100,000 under $200,000	7,719	1,054,219	240,150	91,221	192,917	102,301	6,732	121,344	987	19,043	13.9	14.0	16.4	44.7
$200,000 under $500,000	4,144	1,264,067	240,094	89,135	302,386	67,299	3,040	78,999	1,104	11,700	16.4	16.1	18.7	30.9
$500,000 under $1,000,000	917	613,968	197,143	42,526	116,057	13,140	599	19,187	318	6,047	20.9	19.1	22.2	38.0
$1,000,000 under $2,000,000	331	446,890	229,832	20,605	78,903	12,076	273	14,811	58	2,733	11.2	11.4	21.4	38.4
$2,000,000 under $5,000,000	67	189,948	136,498	3,684	19,031	5,287	58	6,096	*9	*809	23.6	24.0	33.0	—
$5,000,000 under $10,000,000	**14	**113,565	**80,402	**1,764	**8,513	**1,151	**11	**1,255	*3	*104	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other transportation														
Total	**31,352**	**1,211,838**	**576,042**	**69,416**	**112,076**	**99,569**	**18,850**	**159,126**	**12,445**	**59,557**	**7.7**	**11.0**	**12.6**	**14.0**
Under $2,500	9,766	8,219	1,532	8,189	214	−14,780	3,985	2,340	5,764	17,120	13.7	16.9	26.8	23.5
$2,500 under $5,000	4,727	17,179	976	4,343	389	−1,205	3,038	5,350	1,689	6,555	21.7	22.5	34.4	41.9
$5,000 under $10,000	4,216	27,924	6,256	7,256	1,673	695	2,178	8,922	2,038	8,023	22.2	22.2	37.6	36.5
$10,000 under $25,000	5,153	88,365	13,517	10,004	774	21,709	3,943	28,832	1,210	7,123	19.4	19.8	24.8	30.5
$25,000 under $50,000	2,752	90,096	4,728	6,527	11,935	25,001	2,281	29,399	441	4,398	25.2	25.3	35.2	58.8
$50,000 under $100,000	2,271	164,275	25,869	13,283	34,134	32,548	1,779	38,782	*492	*6,234	25.4	24.7	28.5	—
$100,000 under $200,000	1,821	250,772	107,703	12,019	35,678	21,306	1,157	27,843	*664	*6,537	29.8	29.6	36.5	—
$200,000 under $500,000	219	93,762	69,057	2,750	6,020	3,561	*88	*4,931	*131	1,370	59.9	65.5	—	—
$500,000 under $1,000,000	266	170,762	131,922	1,075	15,031	4,511	260	5,932	*6	*1,421	37.6	33.8	37.8	—
$1,000,000 under $2,000,000	**161	**299,484	**214,682	**3,971	**6,028	**6,019	**151	**6,795	**10	**776	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Communication, electric, gas, and sanitary services														
Total	**22,845**	**492,143**	**62,419**	**51,229**	**103,392**	**83,683**	**14,510**	**107,127**	**8,335**	**23,484**	**9.8**	**19.9**	**15.4**	**33.9**
Under $2,500	10,728	10,248	329	4,986	111	−4,583	4,053	2,207	6,675	6,790	14.9	17.1	29.3	23.5
$2,500 under $5,000	3,004	9,961	675	1,851	303	2,675	2,437	4,201	567	1,526	25.4	26.0	35.5	68.4
$5,000 under $10,000	1,542	12,658	158	1,583	99	4,318	1,451	4,578	*91	*260	34.4	36.1	44.3	—
$10,000 under $25,000	3,489	54,881	7,855	3,602	2,542	19,390	3,240	20,031	249	641	24.2	24.7	28.9	48.3
$25,000 under $50,000	1,388	43,473	6,332	3,250	4,015	6,674	1,041	10,865	*347	*4,191	37.8	37.2	46.0	—
$50,000 under $100,000	1,389	94,333	11,910	4,584	15,423	32,261	1,389	32,261	—	—	33.5	34.1	32.6	—
$100,000 under $200,000	799	114,807	5,850	11,447	36,880	21,689	795	21,698	*4	*9	43.9	43.3	39.8	—
$200,000 under $500,000	**506	**151,782	**27,310	**19,816	**44,019	**1,239	**104	**11,286	**402	**10,047	—	—	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade														
Total	2,282,288	158,157,392	115,537,103	2,101,235	11,051,343	9,825,843	1,527,291	11,995,344	751,998	2,069,501	0.8	1.1	1.3	2.7
Under $2,500	577,854	538,853	279,110	47,562	5,831	−207,640	243,936	101,893	331,625	309,533	1.9	2.6	5.1	4.5
$2,500 under $5,000	191,200	688,353	348,145	27,406	15,070	−22,406	107,060	125,004	84,112	147,410	3.3	3.4	6.1	7.7
$5,000 under $10,000	229,936	1,667,094	845,874	62,876	44,462	103,499	147,667	306,861	81,981	203,362	3.1	3.1	5.2	7.4
$10,000 under $25,000	318,507	5,295,052	2,740,944	154,147	208,672	610,013	217,755	976,246	100,465	366,233	2.5	2.6	4.1	6.4
$25,000 under $50,000	276,365	10,043,197	5,797,626	226,200	834,946	1,233,724	213,022	1,538,448	63,343	304,724	2.6	2.6	3.8	7.7
$50,000 under $100,000	267,685	19,297,064	12,710,174	352,793	1,448,471	1,881,887	222,230	2,132,721	45,455	250,834	2.4	2.5	3.4	8.6
$100,000 under $200,000	221,442	31,086,471	22,104,298	442,745	2,609,783	2,423,126	193,190	2,656,704	28,252	235,578	2.6	2.6	3.2	10.5
$200,000 under $500,000	157,873	48,727,684	35,715,383	486,763	3,630,087	2,627,279	145,171	2,772,344	12,702	145,065	2.8	2.7	3.1	12.8
$500,000 under $1,000,000	29,969	20,218,460	16,292,089	169,391	1,407,398	793,385	27,109	944,338	2,860	50,973	3.6	3.3	4.1	13.3
$1,000,000 under $2,000,000	8,311	11,114,971	9,402,798	77,968	618,309	322,548	7,525	348,527	786	25,981	2.4	2.6	3.0	11.0
$2,000,000 under $5,000,000	2,592	7,483,219	6,575,609	41,501	323,117	131,508	2,257	150,272	335	18,764	3.9	4.0	5.2	17.9
$5,000,000 under $10,000,000	360	2,381,887	2,198,414	8,806	59,024	20,729	297	28,170	63	7,441	1.2	1.2	2.6	—
$10,000,000 or more	92	1,815,087	1,528,845	3,077	48,173	9,213	72	11,816	19	3,603	—	—	—	—
Wholesale trade: Total														
Total	330,974	35,157,959	26,823,186	404,094	1,433,748	2,911,625	256,432	3,186,076	74,314	274,451	2.3	2.2	2.6	7.1
Under $2,500	52,167	49,763	23,769	6,495	1,299	−39,634	18,829	12,674	33,111	52,308	6.2	8.0	13.2	12.7
$2,500 under $5,000	29,983	111,177	28,100	4,421	2,455	15,666	20,519	32,984	9,464	17,298	8.4	6.6	13.5	19.6
$5,000 under $10,000	34,032	245,253	48,361	7,092	3,212	73,342	27,278	90,671	6,754	17,329	8.1	8.2	10.8	27.0
$10,000 under $25,000	63,142	1,034,576	290,055	33,623	18,277	333,118	54,612	377,121	8,530	44,003	5.7	5.8	7.2	22.0
$25,000 under $50,000	46,421	1,645,780	650,727	34,095	48,437	485,817	39,859	521,507	6,562	35,690	6.1	6.2	7.5	25.6
$50,000 under $100,000	38,151	2,746,401	1,493,277	45,178	130,738	599,375	35,078	610,129	3,073	10,754	6.4	6.5	7.3	30.6
$100,000 under $200,000	29,565	4,122,986	2,808,370	72,586	206,301	511,983	26,582	532,950	3,083	20,967	7.2	7.3	7.8	32.2
$200,000 under $500,000	23,713	7,173,087	5,627,244	80,119	378,761	467,682	21,564	492,241	2,049	24,359	7.1	7.0	7.5	26.9
$500,000 under $1,000,000	8,433	5,838,595	4,866,722	55,197	274,802	237,267	7,385	255,806	1,048	18,539	6.8	6.3	7.5	22.9
$1,000,000 under $2,000,000	3,523	4,820,180	4,205,394	34,706	184,371	139,088	3,167	153,115	356	14,027	4.8	5.1	5.3	15.4
$2,000,000 under $5,000,000	1,383	4,118,981	3,730,886	21,832	116,470	71,063	1,176	80,665	217	9,602	5.4	5.5	7.1	22.9
$5,000,000 under $10,000,000	271	1,811,660	1,709,870	6,029	26,300	10,256	221	18,456	50	8,210	1.6	1.6	4.4	—
$10,000,000 or more	80	1,439,520	1,372,391	2,631	40,325	8,402	62	9,767	17	3,365	—	—	—	—
Wholesale trade: Motor vehicles and automotive equipment														
Total	18,527	2,468,446	1,899,038	21,466	157,582	153,001	13,200	174,524	5,327	21,523	9.9	9.5	12.2	28.1
Under $2,500	3,008	2,344	2,701	*426	—	−3,955	*499	*130	2,509	4,085	27.3	40.5	—	37.4
$2,500 under $5,000	*1,315	*5,461	187	—	—	*2,374	*894	*3,312	*421	*938	—	—	—	—
$5,000 under $10,000	*1,034	*8,112	3,395	—	—	*2,855	*808	*3,118	*226	*263	—	—	—	—
$10,000 under $25,000	757	12,570	5,964	*165	8	2,864	701	2,939	*56	*75	41.7	42.1	59.3	—
$25,000 under $50,000	3,680	130,521	77,624	1,146	4,526	14,221	2,602	20,156	*1,078	*5,935	23.5	24.0	32.0	—
$50,000 under $100,000	2,443	189,872	138,154	2,025	6,423	20,875	2,243	21,586	*200	*711	27.5	28.6	33.9	—
$100,000 under $200,000	2,930	424,616	292,978	9,720	46,875	37,920	2,311	41,511	*619	*3,591	23.0	22.9	27.5	—
$200,000 under $500,000	2,434	712,627	536,868	4,235	44,399	47,465	2,308	49,817	*126	*2,352	24.0	23.1	26.2	—
$500,000 under $1,000,000	647	442,537	357,790	1,871	33,120	20,494	612	21,592	*35	*1,098	24.8	23.0	31.5	—
$1,000,000 under $2,000,000	**279	**539,866	**483,379	**1,878	**20,331	**7,888	**222	**10,363	**57	**2,475	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Wholesale trade: Lumber and construction materials														
Total	9,735	1,156,927	818,825	25,524	74,468	94,579	7,595	103,967	2,140	9,388	13.8	13.2	17.1	53.9
Under $2,500	818	910	8	*82	3	339	*521	*677	*297	*338	43.5	58.8	—	—
$2,500 under $5,000	1,531	6,493	1,376	*216	268	76	*1,068	*905	*465	*829	40.8	40.3	—	—
$5,000 under $10,000	*865	*6,673	—	*418	—	*1,596	*469	*1,660	*396	*84	—	—	—	—
$10,000 under $25,000	1,485	24,459	7,559	*748	55	6,627	1,216	7,576	*269	*949	37.0	38.0	46.6	—
$25,000 under $50,000	**1,658	**100,367	**29,833	*3,143	**10,112	**31,616	**1,822	**31,976	**36	**160	—	—	—	—
$50,000 under $100,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$100,000 under $200,000	2,219	326,955	201,780	14,702	35,800	20,354	1,601	26,744	*618	*6,390	28.6	29.4	37.7	—
$200,000 under $500,000	518	161,891	123,527	1,409	5,037	18,843	511	18,894	*7	*51	43.8	45.5	44.8	—
$500,000 under $1,000,000	239	166,791	133,678	2,290	10,991	5,600	195	6,154	*44	*554	41.2	38.5	41.4	—
$1,000,000 under $2,000,000	**198	**337,459	**298,640	**2,324	**10,353	**8,104	**190	**9,157	**8	**53	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	*4	*25,139	*22,423	*194	*1,849	*224	*4	*224	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale trade: Farm machinery and equipment														
Total	9,185	1,923,550	1,615,760	18,684	99,337	84,355	6,580	99,639	2,605	15,284	13.0	9.3	10.9	31.2
Under $2,500	*1,228	*880	1,789	*73	11	*−1,839	*484	*274	*744	*1,913	—	—	—	—
$2,500 under $5,000	*553	*2,371	1,163	*79	—	*195	*298	*417	*255	*222	—	—	—	—
$5,000 under $10,000	*363	*3,326	1,058	*29	—	*1,833	*347	*1,941	*16	*108	—	—	—	—
$10,000 under $25,000	1,040	15,403	9,922	*771	680	−935	*588	*3,374	*452	*4,309	41.1	41.3	—	—
$25,000 under $50,000	*321	*10,758	12,590	*46	55	*−2,364	*17	*96	*304	*2,460	—	—	—	—
$50,000 under $100,000	1,511	108,918	81,442	1,845	4,011	13,355	1,425	13,512	*86	*157	31.2	31.1	36.7	—
$100,000 under $200,000	1,712	238,174	194,761	2,505	6,525	11,678	1,247	13,020	*465	*1,142	30.7	31.1	38.6	—
$200,000 under $500,000	1,373	391,687	327,663	3,575	17,735	17,424	1,266	19,407	*107	*1,983	30.0	27.4	27.8	—
$500,000 under $1,000,000	668	477,999	406,918	4,413	28,235	17,833	526	20,182	*142	*2,549	22.0	20.4	20.6	—
$1,000,000 under $2,000,000	333	444,511	378,924	3,411	31,833	19,388	305	19,786	*28	*398	10.8	11.1	15.7	—
$2,000,000 under $5,000,000	79	201,527	175,745	1,621	9,521	7,178	73	7,221	*6	*43	22.6	22.6	29.8	—
$5,000,000 under $10,000,000	*4	**27,997	**25,785	**116	**731	**409	*4	**409	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Wholesale trade: Other machinery, equipment, and supplies														
Total	27,238	2,226,517	1,442,768	30,303	134,252	304,768	22,307	317,601	4,930	12,833	8.0	12.2	9.6	27.3
Under $2,500	2,881	2,600	2,011	*107	—	−2,074	*1,046	*697	1,835	2,971	25.5	34.1	—	45.6
$2,500 under $5,000	1,447	5,089	1,541	*88	—	1,518	1,288	1,549	*159	*33	34.7	34.4	49.0	—
$5,000 under $10,000	2,383	15,701	1,350	*314	574	2,654	1,538	3,883	*845	*1,229	31.0	31.5	43.4	—
$10,000 under $25,000	5,349	86,434	19,583	3,130	76	29,356	4,858	29,783	*491	*427	19.4	20.1	23.5	—
$25,000 under $50,000	5,279	182,534	81,297	4,987	6,841	40,948	4,421	44,845	*858	*3,897	18.7	18.9	24.4	—
$50,000 under $100,000	**6,781	**560,607	**313,439	**7,193	**26,650	**135,433	**6,242	**138,623	**539	**1,190	—	—	—	—
$100,000 under $200,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$200,000 under $500,000	2,509	689,023	473,690	10,423	62,715	84,191	2,377	84,849	*132	*458	22.8	22.6	23.0	—
$500,000 under $1,000,000	**580	**573,953	**453,899	**3,253	**32,807	**28,738	**509	**31,366	**71	**2,628	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	*25	*65,956	54,284	*714	3,482	*3,783	*25	*3,783	—	—	—	—	—	—
$5,000,000 under $10,000,000	**4	**44,620	**41,674	**94	**1,307	**223	**3	**223	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Wholesale trade: Groceries and related products														
Total	**38,727**	**6,241,707**	**5,193,158**	**51,922**	**222,107**	**348,901**	**31,857**	**378,426**	**6,870**	**29,525**	**6.7**	**5.9**	**7.6**	**18.7**
Under $2,500	3,473	3,079	964	576	92	—2,853	*1,119	*1,054	2,354	3,907	24.5	31.9	—	35.7
$2,500 under $5,000	2,086	8,920	1,632	*324	410	1,954	*1,411	*3,750	*675	*1,796	33.3	34.4	—	—
$5,000 under $10,000	2,285	15,390	3,429	*88	109	7,777	2,223	7,837	*62	*60	31.5	31.2	40.2	—
$10,000 under $25,000	6,664	105,026	40,024	3,630	4,002	29,472	5,045	33,174	*1,619	*3,702	18.3	18.5	25.2	—
$25,000 under $50,000	3,790	126,532	73,897	1,394	4,454	27,871	2,869	30,268	*921	*2,397	21.0	21.3	30.1	—
$50,000 under $100,000	6,276	471,562	338,551	5,878	15,165	63,818	5,842	67,141	*434	*3,323	16.9	17.1	20.0	—
$100,000 under $200,000	6,394	874,519	713,314	7,080	17,677	83,512	6,328	83,775	*66	*263	16.5	16.7	18.1	—
$200,000 under $500,000	5,051	1,515,642	1,296,439	12,926	55,127	72,506	4,728	77,121	323	4,615	16.1	16.0	18.1	53.8
$500,000 under $1,000,000	1,829	1,267,613	1,076,303	10,608	52,672	28,960	1,488	35,023	341	6,063	15.4	14.6	19.2	39.9
$1,000,000 under $2,000,000	600	810,769	717,101	4,426	35,707	19,990	546	21,939	54	1,949	8.4	8.6	10.9	30.5
$2,000,000 under $5,000,000	242	744,235	661,013	3,458	26,739	12,974	229	13,790	*13	*756	13.7	14.2	17.0	—
$5,000,000 under $10,000,000	**31	**298,420	**270,469	**1,534	**9,953	**2,920	**29	**3,614	**8	**694	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Wholesale trade: Farm-product raw materials														
Total	**13,575**	**5,725,885**	**5,250,970**	**34,999**	**106,234**	**96,447**	**10,148**	**132,640**	**3,427**	**36,193**	**10.4**	**4.1**	**10.5**	**19.5**
Under $2,500	2,180	2,714	3,101	*56	76	—1,973	1,418	871	762	2,844	30.1	34.2	50.9	72.6
$2,500 under $5,000	823	3,009	503	*67	396	511	*511	*1,202	*312	*691	49.1	51.3	—	—
$5,000 under $10,000	1,858	13,964	5,732	*435	39	1,629	1,404	4,464	*454	*2,835	33.7	33.8	47.5	—
$10,000 under $25,000	1,851	32,831	6,797	2,598	3,212	6,748	1,525	10,916	*326	*4,168	30.7	31.4	39.0	—
$25,000 under $50,000	968	33,279	16,507	2,129	296	7,371	832	8,035	*136	*664	41.5	43.0	46.8	—
$50,000 under $100,000	1,470	107,001	51,325	2,005	6,637	19,802	863	21,660	*607	*1,858	31.1	31.6	39.8	—
$100,000 under $200,000	1,132	166,429	137,100	2,837	4,203	7,676	1,033	8,285	*99	*609	36.9	38.4	35.2	—
$200,000 under $500,000	1,005	337,846	299,101	3,401	4,609	9,434	777	14,535	*228	*5,101	30.4	31.6	42.9	—
$500,000 under $1,000,000	931	616,566	523,317	7,049	22,217	15,105	709	19,335	222	4,230	21.6	20.0	26.9	49.5
$1,000,000 under $2,000,000	654	952,242	883,637	5,219	14,055	13,981	551	16,943	103	2,962	7.6	7.8	11.0	25.4
$2,000,000 under $5,000,000	505	1,555,849	1,471,029	6,322	15,411	13,404	369	17,583	136	4,179	8.9	8.9	10.4	24.4
$5,000,000 under $10,000,000	148	1,016,229	985,386	1,932	5,065	2,117	116	5,476	32	3,359	—	—	—	—
$10,000,000 or more	50	887,926	867,435	949	30,017	842	40	3,335	10	2,693	—	—	—	—
Other wholesale trade														
Total	**213,987**	**15,415,127**	**10,602,649**	**221,196**	**639,668**	**1,829,574**	**164,745**	**1,979,279**	**49,015**	**149,705**	**2.9**	**3.3**	**3.6**	**9.5**
Under $2,500	38,579	37,236	13,194	5,175	1,115	—27,479	13,742	8,771	24,610	36,250	7.2	9.3	15.2	15.4
$2,500 under $5,000	22,228	79,844	21,698	3,647	1,381	9,040	15,051	21,829	7,177	12,789	9.7	9.9	14.7	21.3
$5,000 under $10,000	25,244	182,087	31,397	5,808	2,491	54,998	20,469	67,768	4,755	12,770	9.3	9.6	12.5	31.3
$10,000 under $25,000	45,996	757,853	170,206	22,583	10,244	256,986	40,679	269,358	5,317	30,373	6.7	6.8	8.4	27.5
$25,000 under $50,000	31,391	1,125,406	374,870	23,353	29,535	389,109	28,161	409,289	3,230	20,180	7.4	7.5	8.6	35.1
$50,000 under $100,000	20,754	1,489,658	693,363	26,741	78,653	380,943	19,547	384,496	1,207	3,553	8.5	8.7	9.4	33.2
$100,000 under $200,000	13,328	1,847,659	1,129,551	33,230	83,228	292,637	12,113	301,558	1,215	8,931	10.4	10.4	10.6	41.1
$200,000 under $500,000	10,823	3,364,771	2,569,756	44,150	189,139	238,019	9,697	247,818	1,126	9,799	10.1	10.1	10.3	28.7
$500,000 under $1,000,000	3,785	2,635,876	2,207,094	26,914	110,070	131,016	3,590	133,472	195	2,456	9.9	9.3	10.6	31.4
$1,000,000 under $2,000,000	1,325	1,766,750	1,488,239	17,642	70,907	66,708	1,218	71,961	107	5,253	5.5	5.6	7.9	30.8
$2,000,000 under $5,000,000	438	1,227,602	1,081,772	8,176	47,694	26,006	378	30,530	60	4,524	9.7	9.9	11.8	41.9
$5,000,000 under $10,000,000	78	495,009	449,865	2,796	11,233	4,928	66	7,107	10	2,179	5.9	5.9	10.2	—
$10,000,000 or more	20	405,376	371,624	981	5,968	4,663	14	5,311	6	648	—	—	—	—

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[3]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Total														
Total	**1,860,807**	**120,705,319**	**88,349,867**	**1,653,671**	**9,519,975**	**5,675,049**	**1,211,494**	**9,403,930**	**847,055**	**1,728,881**	**0.9**	**1.3**	**1.5**	**3.0**
Under $2,500	497,551	450,037	242,734	39,096	4,376	—157,614	214,460	82,046	281,473	239,660	2.1	2.8	3.3	5.1
$2,500 under $5,000	147,417	526,640	300,624	20,063	12,298	—37,623	77,784	79,911	69,605	117,534	3.8	3.8	6.9	9.7
$5,000 under $10,000	182,403	1,322,203	773,115	52,719	40,625	5,037	109,801	184,054	72,312	179,017	3.4	3.5	6.0	7.9
$10,000 under $25,000	239,526	3,991,480	2,385,606	112,812	184,943	210,225	150,900	516,576	88,304	306,351	3.0	3.0	5.1	6.8
$25,000 under $50,000	221,137	8,076,512	5,016,243	155,794	570,469	665,111	165,461	930,178	55,676	265,067	2.9	3.0	4.5	8.1
$50,000 under $100,000	223,048	16,110,024	10,969,971	297,578	1,302,148	1,198,803	181,427	1,434,263	41,621	235,461	2.7	2.8	3.9	9.0
$100,000 under $200,000	189,394	26,633,296	19,063,795	366,843	2,399,596	1,663,792	164,346	2,074,553	25,048	210,761	2.8	2.9	3.6	11.3
$200,000 under $500,000	133,028	39,206,984	23,823,342	401,225	3,225,161	2,132,696	122,375	2,253,402	10,653	120,706	3.0	2.9	3.4	14.3
$500,000 under $1,000,000	21,337	14,234,042	11,314,565	113,046	1,120,837	546,411	19,525	578,845	1,812	32,434	4.3	4.0	5.1	16.4
$1,000,000 under $2,000,000	4,708	6,191,918	5,111,391	42,486	427,878	178,544	4,283	190,498	425	11,954	2.7	2.8	3.8	15.8
$2,000,000 under $5,000,000	1,161	3,247,471	2,741,925	18,993	202,506	58,000	1,049	66,470	112	8,470	5.9	6.1	8.3	29.2
$5,000,000 under $10,000,000	**97	**704,712	**606,556	**3,018	**39,145	**11,668	**83	**13,134	**14	**1,466	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Total														
Total	**56,715**	**5,076,052**	**3,586,343**	**98,053**	**436,429**	**318,838**	**35,718**	**402,706**	**20,992**	**83,868**	**5.7**	**6.5**	**7.7**	**14.7**
Under $2,500	8,947	7,465	5,121	1,917	107	—5,569	2,057	811	6,824	6,380	15.1	20.4	51.6	22.9
$2,500 under $5,000	2,758	10,361	6,200	*488	140	—248	1,130	1,615	1,628	1,863	27.3	27.3	43.4	40.9
$5,000 under $10,000	5,427	40,822	20,207	2,550	1,592	3,029	3,677	6,613	1,750	3,584	20.4	20.8	29.9	37.3
$10,000 under $25,000	8,484	136,301	85,573	4,351	8,675	704	3,738	19,693	4,746	18,989	15.6	16.0	27.1	27.5
$25,000 under $50,000	7,715	262,865	183,448	8,476	12,758	28,377	5,795	36,693	1,920	8,316	16.1	16.2	24.2	33.6
$50,000 under $100,000	8,698	674,238	458,627	18,069	56,607	51,764	7,320	66,224	1,376	14,460	14.5	14.8	18.4	38.0
$100,000 under $200,000	7,692	1,078,543	740,977	20,639	112,404	70,973	5,975	86,497	1,717	15,524	14.5	14.7	17.6	46.4
$200,000 under $500,000	5,872	1,745,660	1,243,637	30,826	156,830	125,737	5,028	135,702	844	9,965	14.1	14.0	15.2	51.4
$500,000 under $1,000,000	745	529,106	392,441	8,447	49,576	21,663	655	24,277	89	2,674	17.8	16.1	20.9	48.1
$1,000,000 under $2,000,000	330	432,963	348,812	4,642	32,280	18,441	301	20,409	*29	*1,969	11.0	11.2	12.8	—
$2,000,000 under $5,000,000	45	120,227	86,475	1,491	8,474	3,694	38	4,039	*7	*145	28.1	28.4	23.5	—
$5,000,000 under $10,000,000	3	*17,381	14,825	*167	986	*133	3	133	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Building materials and supply stores														
Total	**18,798**	**2,112,085**	**1,495,033**	**40,533**	**211,136**	**137,664**	**13,142**	**162,714**	**5,656**	**25,050**	**9.8**	**9.8**	**11.8**	**30.7**
Under $2,500	2,251	2,019	1,229	*115	9	—878	*298	*406	1,953	1,284	33.4	46.9	95.8	—
$2,500 under $5,000	*555	*2,223	729	*190	30	*281	*285	*476	*270	*195	58.2	58.1	62.9	—
$5,000 under $10,000	1,706	12,641	7,108	*104	858	426	*1,159	*2,320	*547	*1,894	36.5	37.1	—	—
$10,000 under $25,000	2,766	46,190	32,380	1,912	1,176	2,415	1,589	6,300	*1,177	*3,885	27.7	28.5	46.7	—
$25,000 under $50,000	2,773	100,029	50,839	2,546	6,618	15,902	2,523	16,978	*250	*1,076	25.2	26.5	41.3	—
$50,000 under $100,000	2,900	222,314	151,445	5,599	23,366	13,626	2,225	18,527	*575	*4,901	25.5	25.9	32.2	—
$100,000 under $200,000	3,059	424,131	303,361	5,217	50,546	21,454	2,406	29,159	*653	*7,705	23.0	23.8	28.3	—
$200,000 under $500,000	2,144	685,105	493,509	14,394	68,018	55,042	2,072	57,225	*72	*2,183	20.9	21.7	23.3	—
$500,000 under $1,000,000	462	322,902	229,956	5,716	38,721	15,986	410	17,843	*52	*1,857	24.3	21.8	27.0	—
$1,000,000 under $2,000,000	**179	**277,150	**209,652	**3,573	**22,808	**13,277	**172	**13,347	**7	**70	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	3	*17,381	14,825	*167	986	*133	3	133	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

** The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[3]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Hardware stores														
Total	**15,970**	**1,683,088**	**1,176,323**	**21,868**	**137,400**	**141,425**	**12,241**	**153,693**	**3,723**	**22,268**	**10.4**	**11.9**	**13.0**	**27.2**
Under $2,500	623	856	655	*199	—	—172	*518	*160	*299	*332	46.2	58.6	—	—
$2,500 under $5,000	*121	*493	445	*17	—	*—548	*62	*64	*59	*612	—	—	—	—
$5,000 under $10,000	*727	*5,873	4,115	*686	84	*—1,507	*28	*55	*699	*1,562	—	—	—	—
$10,000 under $25,000	2,103	32,417	23,370	698	2,835	—6,113	*678	*2,997	1,425	9,110	31.2	31.2	—	46.3
$25,000 under $50,000	2,557	95,420	68,962	1,520	3,138	8,891	2,143	12,104	*414	*3,213	28.2	28.5	35.4	—
$50,000 under $100,000	4,008	313,915	220,154	5,443	15,464	29,586	3,758	33,908	*250	*4,322	21.8	22.2	26.4	—
$100,000 under $200,000	2,717	383,440	260,368	4,676	34,737	37,443	2,347	39,419	*370	*1,976	23.6	24.0	27.0	—
$200,000 under $500,000	2,827	760,618	530,685	7,693	72,424	88,193	2,626	69,325	*201	*1,132	21.8	21.1	22.2	—
$500,000 under $1,000,000	44	32,262	23,013	253	3,930	1,916	44	1,916	—	—	50.3	51.4	57.2	—
$1,000,000 under $2,000,000	40	48,221	37,742	434	4,014	2,709	34	2,718	*6	*9	31.6	31.6	38.5	—
$2,000,000 under $5,000,000	*3	*9,773	6,814	*49	974	*1,027	3	1,027	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Retail nurseries, garden supply stores, and mobile home dealers														
Total	**21,948**	**1,280,879**	**914,987**	**35,662**	**87,893**	**39,749**	**10,335**	**76,299**	**11,613**	**36,550**	**9.4**	**12.3**	**15.1**	**20.3**
Under $2,500	5,873	4,590	3,237	1,603	99	—4,519	1,241	245	4,632	4,764	17.9	23.5	46.6	28.6
$2,500 under $5,000	2,082	7,645	5,026	*281	110	19	*783	*1,075	*1,299	*1,056	32.5	32.8	—	—
$5,000 under $10,000	2,994	22,608	8,984	1,760	650	4,110	2,490	4,238	*504	*128	28.5	29.1	38.7	56.1
$10,000 under $25,000	3,615	57,694	29,823	1,741	2,864	4,402	1,471	10,396	2,144	5,994	23.7	24.4	38.5	37.6
$25,000 under $50,000	2,385	67,436	63,647	2,410	3,002	3,584	*1,129	*7,611	*1,256	*4,027	29.2	29.6	—	—
$50,000 under $100,000	1,790	138,009	87,028	5,027	17,777	8,552	1,337	13,789	*453	*5,237	30.5	30.9	41.5	—
$100,000 under $200,000	1,916	270,972	177,248	10,746	27,121	12,076	1,222	17,919	*694	*5,843	30.1	30.4	39.9	—
$200,000 under $500,000	901	299,937	219,443	8,739	16,388	2,502	330	9,152	*571	*6,650	35.8	36.4	41.2	—
$500,000 under $1,000,000	239	173,942	139,472	1,478	8,925	3,701	202	4,518	*37	*817	29.3	26.2	27.5	—
$1,000,000 under $2,000,000	**153	**218,046	**181,079	**2,077	**10,958	**5,322	**130	**7,356	**23	**2,034	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: General merchandise stores														
Total	**35,647**	**2,795,525**	**2,216,032**	**30,451**	**136,184**	**135,052**	**24,345**	**171,814**	**11,080**	**36,762**	**7.4**	**8.8**	**10.2**	**18.3**
Under $2,500	864	959	949	*84	70	—1,171	*28	*8	836	1,179	44.1	59.8	—	53.5
$2,500 under $5,000	2,724	9,744	11,103	1,293	205	—6,709	—	—	2,724	6,709	29.2	29.8	—	40.0
$5,000 under $10,000	3,995	28,987	21,591	996	720	—2,463	*1,509	*2,070	2,486	4,533	24.5	25.2	—	38.6
$10,000 under $25,000	7,297	127,833	95,547	2,042	5,178	—757	4,429	7,938	2,649	8,695	17.3	17.6	28.3	36.1
$25,000 under $50,000	7,050	267,146	214,581	2,934	7,291	10,328	5,748	18,450	1,302	8,122	17.6	17.6	22.5	35.3
$50,000 under $100,000	4,754	341,876	260,128	4,487	21,195	12,541	3,763	17,626	991	5,085	18.6	18.9	25.9	45.2
$100,000 under $200,000	5,218	747,795	589,777	7,124	39,035	51,204	5,162	51,666	*56	*462	18.9	18.5	20.0	—
$200,000 under $500,000	3,345	910,670	734,462	8,920	37,727	58,535	3,329	58,694	*16	*159	18.4	18.1	20.6	—
$500,000 under $1,000,000	316	220,723	178,908	1,793	12,975	8,413	310	8,516	*6	*103	37.6	37.4	39.1	—
$1,000,000 under $2,000,000	68	91,400	70,587	619	7,260	5,344	60	5,575	*8	*231	23.7	23.3	22.1	—
$2,000,000 under $5,000,000	**16	**46,592	**38,379	**159	**4,518	**—213	**10	**1,251	*6	*1,464	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[3]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Food stores: Total														
Total	**179,207**	**22,805,264**	**18,259,818**	**246,100**	**1,376,707**	**980,081**	**134,544**	**1,167,746**	**44,635**	**187,665**	**3.2**	**3.2**	**4.1**	**9.4**
Under $2,500	10,185	11,736	9,863	1,845	274	—8,045	3,273	1,443	6,912	9,488	14.3	17.4	30.2	21.7
$2,500 under $5,000	5,485	19,462	15,753	1,211	604	—5,861	2,999	2,297	2,458	7,958	20.2	20.7	40.4	49.4
$5,000 under $10,000	10,504	79,019	57,926	2,849	1,507	—1,679	5,279	9,013	5,225	10,692	14.4	14.6	34.5	27.6
$10,000 under $25,000	22,213	379,265	284,007	9,118	8,299	14,183	14,731	34,276	7,482	20,093	10.1	10.2	16.0	21.0
$25,000 under $50,000	27,829	1,042,166	794,337	20,977	53,773	51,847	19,259	80,224	8,570	28,377	8.7	8.9	13.4	18.5
$50,000 under $100,000	37,659	2,784,917	2,184,018	40,532	114,058	165,360	31,454	198,560	6,205	33,200	7.0	7.1	9.0	27.5
$100,000 under $200,000	34,755	4,800,811	3,781,792	54,657	270,120	289,602	30,294	324,639	4,461	35,037	7.0	7.1	9.1	26.9
$200,000 under $500,000	23,996	7,274,857	5,662,972	68,583	457,480	311,539	21,412	337,536	2,584	25,997	7.2	7.1	8.6	28.5
$500,000 under $1,000,000	4,717	3,270,782	2,895,870	23,593	228,152	100,744	4,211	108,434	506	7,690	9.2	8.6	10.5	26.3
$1,000,000 under $2,000,000	1,452	1,919,468	1,578,933	13,807	141,768	42,750	1,278	48,075	174	5,326	5.2	5.3	6.4	22.6
$2,000,000 under $5,000,000	388	1,051,255	852,737	7,738	86,021	17,752	335	21,087	53	3,335	10.3	10.5	16.8	31.0
$5,000,000 under $10,000,000	**24	**171,548	**141,610	**1,090	**14,651	**1,689	**19	**2,161	**5	**472	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Retail trade: Food stores: Grocery stores														
Total	**126,899**	**18,780,355**	**15,428,663**	**177,329**	**971,024**	**689,138**	**96,033**	**840,012**	**30,866**	**150,874**	**3.7**	**3.5**	**4.7**	**10.8**
Under $2,500	3,747	4,815	5,350	436	43	—4,514	*981	*405	2,786	4,919	25.3	30.6	52.1	34.1
$2,500 under $5,000	2,569	9,121	10,574	*591	35	—6,457	*1,039	*444	*1,530	*6,901	31.0	32.0	—	—
$5,000 under $10,000	5,699	42,829	38,138	1,237	213	—4,052	2,464	2,862	3,235	6,914	19.9	19.9	43.7	37.7
$10,000 under $25,000	13,962	240,216	192,485	5,342	1,803	4,977	9,498	18,946	4,464	13,969	13.0	13.1	21.5	27.5
$25,000 under $50,000	19,183	717,971	587,436	12,159	23,062	22,589	12,948	45,220	6,335	22,631	10.5	10.6	16.1	23.2
$50,000 under $100,000	28,429	2,102,632	1,714,302	29,454	58,526	98,954	23,031	130,290	5,398	31,336	8.1	8.2	10.9	29.0
$100,000 under $200,000	27,035	3,729,588	3,077,477	34,419	138,900	195,833	23,028	215,944	4,007	20,111	7.9	8.0	10.2	27.2
$200,000 under $500,000	20,165	6,118,478	4,998,674	51,740	333,791	249,495	17,966	268,254	2,199	18,759	7.9	7.8	9.6	32.1
$500,000 under $1,000,000	4,192	2,912,540	2,405,127	21,222	200,257	86,915	3,706	94,251	486	7,336	9.7	9.1	11.1	27.3
$1,000,000 under $2,000,000	1,329	1,761,616	1,457,668	12,614	125,209	38,907	1,161	44,098	168	5,191	5.5	5.5	6.7	23.0
$2,000,000 under $5,000,000	369	996,860	823,496	7,254	78,550	14,186	318	17,521	53	3,335	10.6	10.8	13.1	31.0
$5,000,000 under $10,000,000	**20	**143,689	**119,938	**861	**10,635	**1,305	**15	**1,777	**5	**472	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Retail trade: Food stores: Other food stores														
Total	**52,508**	**4,024,909**	**2,831,155**	**68,771**	**405,683**	**290,943**	**38,511**	**327,734**	**13,969**	**36,791**	**6.0**	**7.5**	**8.7**	**20.2**
Under $2,500	6,438	6,921	4,513	1,409	231	—3,531	2,312	1,038	4,126	4,569	17.1	20.4	36.9	25.9
$2,500 under $5,000	2,916	10,341	5,179	620	569	796	1,960	1,853	928	1,057	26.5	26.8	48.6	51.4
$5,000 under $10,000	4,805	36,190	21,788	1,612	1,294	2,373	2,815	6,151	1,990	3,778	20.8	21.4	46.5	36.7
$10,000 under $25,000	8,251	139,049	91,522	3,776	6,496	9,206	5,233	15,330	3,018	6,124	15.9	16.4	23.6	28.5
$25,000 under $50,000	8,646	324,195	206,901	8,818	30,711	29,258	6,411	35,004	2,235	5,746	15.8	16.1	22.5	30.1
$50,000 under $100,000	9,230	682,285	469,718	11,078	55,532	66,406	8,423	68,270	807	1,864	14.1	14.4	16.2	54.5
$100,000 under $200,000	7,720	1,071,223	704,315	20,238	131,220	102,769	7,256	108,695	*454	*5,926	15.1	15.2	18.2	—
$200,000 under $500,000	3,831	1,156,379	864,298	16,943	123,689	62,044	3,446	69,282	*385	*7,238	17.7	17.4	19.8	—
$500,000 under $1,000,000	525	358,222	290,743	2,371	27,895	13,829	505	14,183	*20	*354	28.2	26.4	31.2	—
$1,000,000 under $2,000,000	123	157,850	121,267	1,193	16,559	3,843	117	3,978	*6	*135	19.5	20.1	24.6	—
$2,000,000 under $5,000,000	*19	*54,395	29,241	*434	7,471	*3,566	*19	*3,566	—	—	—	—	—	—
$5,000,000 under $10,000,000	4	*27,859	21,672	*229	4,016	*384	4	384	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[3]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Automotive dealers and service stations: Total														
Total	251,825	40,954,278	33,707,300	294,260	2,309,259	1,575,828	193,843	1,809,155	57,439	233,327	2.6	2.5	3.2	8.4
Under $2,500	13,118	13,568	11,790	2,150	380	−10,052	4,236	2,732	8,661	12,784	12.7	16.4	30.2	22.7
$2,500 under $5,000	9,355	34,176	18,867	1,576	491	−2,158	4,919	5,755	4,436	7,913	14.7	14.8	28.5	26.7
$5,000 under $10,000	15,558	116,199	75,507	4,571	5,527	4,446	9,413	19,250	5,923	14,804	12.2	12.5	20.6	30.1
$10,000 under $25,000	24,198	408,545	282,270	10,178	14,969	25,834	14,645	52,856	9,453	27,022	9.5	9.6	16.9	20.0
$25,000 under $50,000	25,357	936,450	702,318	14,310	45,227	41,779	17,320	76,103	8,037	34,324	8.9	9.0	15.1	20.4
$50,000 under $100,000	40,950	3,066,703	2,501,109	31,739	129,654	130,832	32,322	166,156	8,628	35,324	6.6	6.7	9.4	19.4
$100,000 under $200,000	53,225	7,706,460	6,265,641	62,230	416,827	349,521	45,798	403,484	7,459	53,963	5.6	5.7	7.2	22.7
$200,000 under $500,000	57,522	17,318,164	14,148,603	118,591	1,074,407	729,682	53,642	760,249	3,880	30,567	4.7	4.6	5.6	25.9
$500,000 under $1,000,000	8,782	6,532,069	5,475,755	29,817	402,627	203,559	9,041	213,651	741	10,092	6.5	6.1	8.0	29.8
$1,000,000 under $2,000,000	2,145	2,833,296	2,459,925	11,940	135,213	70,191	1,973	73,347	172	3,156	4.3	4.3	5.6	21.0
$2,000,000 under $5,000,000	563	1,604,641	1,426,554	5,874	67,324	26,431	520	29,240	43	2,809	8.6	8.9	10.6	64.5
$5,000,000 under $10,000,000	46	296,696	263,228	1,100	13,479	4,847	40	5,416	6	569	—	—	—	—
$10,000,000 or more	6	*85,273	75,733	*181	3,134	*916	6	916	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: New and used car dealers														
Total	14,209	4,512,939	3,884,506	19,868	213,938	106,162	10,010	139,848	4,199	33,684	10.7	5.8	9.6	29.2
Under $2,500	1,815	1,953	414	*22	2	880	*1,227	*1,232	*588	*352	34.5	44.4	—	—
$2,500 under $5,000	*1,830	*6,669	*2,851	*260	—	*1,248	*1,340	*2,147	*490	*899	—	—	—	—
$5,000 under $10,000	*1,342	*10,317	*6,988	*149	*2	*1,325	*537	*2,133	*805	*808	—	—	—	—
$10,000 under $25,000	1,125	19,163	13,934	*216	392	1,011	*542	*2,500	*583	*1,489	43.9	45.8	—	—
$25,000 under $50,000	1,426	49,138	37,255	*116	2,282	296	*681	*3,954	*745	*3,658	38.7	37.8	—	—
$50,000 under $100,000	1,320	106,873	74,287	774	6,699	6,048	*1,119	*7,460	*201	*1,412	34.2	35.5	—	—
$100,000 under $200,000	1,498	218,277	172,153	1,215	9,651	4,815	1,244	14,937	*254	*10,122	31.9	31.6	37.7	—
$200,000 under $500,000	1,169	406,012	321,865	4,547	22,271	12,883	896	22,367	*273	*9,484	29.1	29.3	41.0	—
$500,000 under $1,000,000	1,364	1,009,230	868,618	3,518	50,004	21,929	1,213	24,943	151	3,014	15.7	14.2	19.3	66.6
$1,000,000 under $2,000,000	696	1,270,260	1,119,538	4,555	57,867	28,133	806	29,963	90	1,830	8.5	6.7	8.1	31.2
$2,000,000 under $5,000,000	384	1,118,809	985,182	3,624	51,305	22,317	369	22,795	*15	*478	10.4	10.9	12.6	—
$5,000,000 under $10,000,000	36	234,159	207,376	768	10,329	4,452	32	4,590	4	138	—	—	—	—
$10,000,000 or more	4	*62,079	54,045	*104	3,134	*825	4	825	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Used car dealers														
Total	40,387	4,694,006	3,970,069	21,209	120,332	155,521	28,872	204,279	11,515	48,758	6.7	7.3	9.3	17.7
Under $2,500	2,999	3,204	2,532	*262	4	−2,739	*609	*616	2,390	3,355	26.5	35.0	50.0	42.4
$2,500 under $5,000	2,856	10,409	6,021	*614	185	−821	*1,438	*1,479	*1,418	*2,300	27.2	27.4	—	—
$5,000 under $10,000	3,328	24,780	12,420	339	579	4,543	2,475	5,870	853	1,327	25.4	26.1	36.0	52.7
$10,000 under $25,000	5,543	97,008	78,227	887	257	1,105	3,957	9,617	1,586	8,512	19.8	19.9	33.6	43.6
$25,000 under $50,000	5,663	203,735	149,834	2,595	6,061	10,753	4,145	16,899	1,518	6,145	18.4	18.8	28.4	40.9
$50,000 under $100,000	7,433	514,521	416,454	4,221	12,974	18,906	5,490	28,602	1,943	9,696	15.5	15.7	23.4	42.9
$100,000 under $200,000	5,752	793,067	660,075	3,779	16,693	35,906	4,703	44,715	1,049	8,809	17.6	17.7	21.9	48.7
$200,000 under $500,000	5,122	1,469,665	1,261,253	4,909	44,643	51,687	4,503	57,555	619	5,868	17.0	16.4	21.4	58.6
$500,000 under $1,000,000	1,259	678,392	746,525	2,127	22,209	23,581	1,147	24,296	*112	*615	18.7	17.8	21.5	—
$1,000,000 under $2,000,000	341	433,808	385,149	1,257	13,135	11,354	321	11,516	*20	*162	11.9	11.8	14.6	—
$2,000,000 under $5,000,000	68	239,847	227,084	216	3,495	913	61	2,881	*7	*1,968	22.4	23.4	24.0	—
$5,000,000 under $10,000,000	**3	**25,570	**24,495	**3	**97	**233	**3	**233	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[1]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Automotive dealers and service stations: Gasoline service stations														
Total	150,910	27,450,058	22,724,804	193,454	1,652,675	1,058,984	125,539	1,145,870	25,148	86,906	3.3	3.3	4.0	13.1
Under $2,500	2,052	2,993	2,714	*574	235	−2,649	*753	*601	1,299	3,250	29.6	35.8	—	55.6
$2,500 under $5,000	2,413	8,656	5,749	331	306	−1,417	936	610	1,477	2,027	27.9	28.1	47.0	37.8
$5,000 under $10,000	6,879	50,580	38,967	890	4,467	−2,242	4,114	5,939	2,543	8,181	19.4	19.7	35.8	49.5
$10,000 under $25,000	8,765	144,102	98,553	2,101	9,315	17,070	5,876	21,391	2,888	4,321	15.6	15.5	27.3	30.3
$25,000 under $50,000	12,985	480,680	376,599	8,475	24,297	19,861	9,370	32,146	3,615	12,285	12.4	12.5	20.2	26.5
$50,000 under $100,000	25,602	1,954,556	1,668,301	18,556	63,018	68,429	20,380	84,332	5,222	15,903	8.5	8.6	11.7	27.7
$100,000 under $200,000	39,078	5,719,057	4,740,323	44,020	313,394	246,770	34,114	271,598	4,962	24,828	6.6	6.8	8.5	32.8
$200,000 under $500,000	45,932	13,849,955	11,394,713	91,791	894,008	553,355	43,273	564,521	2,659	11,166	5.3	5.2	6.1	25.5
$500,000 under $1,000,000	6,415	4,118,668	3,439,114	20,366	284,969	135,589	5,991	139,399	424	3,810	8.2	7.6	10.1	32.8
$1,000,000 under $2,000,000	716	893,280	762,321	4,273	47,426	21,639	677	22,484	39	845	7.7	7.6	9.4	36.8
$2,000,000 under $5,000,000	70	189,874	165,236	1,802	10,062	2,186	50	2,476	*20	*290	24.3	24.7	32.6	—
$5,000,000 under $10,000,000	**5	**	**34,214	**275	**1,118	**373	**5	**373	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	—	**	**	**	—	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Other automotive dealers														
Total	46,319	4,297,275	3,147,921	59,729	322,314	255,151	29,422	319,150	16,577	63,979	6.3	7.4	8.9	14.2
Under $2,500	6,252	5,438	6,130	1,292	139	−5,544	1,647	263	4,384	5,827	18.8	24.7	48.7	30.2
$2,500 under $5,000	2,256	8,442	4,246	371	—	−1,168	1,205	1,519	1,051	2,687	27.0	27.6	70.2	54.6
$5,000 under $10,000	4,009	30,522	19,132	3,193	459	820	2,287	5,308	1,722	4,488	22.5	23.4	37.7	36.2
$10,000 under $25,000	8,765	148,272	91,556	6,974	5,005	6,648	4,270	19,348	4,396	12,700	16.0	16.6	28.9	28.4
$25,000 under $50,000	5,283	202,897	138,630	3,124	12,587	10,869	3,124	23,104	2,159	12,235	20.0	20.3	33.9	41.7
$50,000 under $100,000	6,595	490,753	342,067	8,188	46,963	37,449	5,333	45,762	1,262	8,313	16.5	17.1	21.0	37.3
$100,000 under $200,000	6,899	976,059	693,090	13,216	77,089	62,030	5,705	72,234	1,194	10,204	15.5	15.5	19.0	40.9
$200,000 under $500,000	5,899	1,592,532	1,170,772	17,344	113,485	111,757	4,970	115,806	329	4,049	15.2	14.9	16.6	55.9
$500,000 under $1,000,000	744	525,799	421,498	3,806	45,425	22,360	690	25,013	*54	*2,653	22.0	20.0	27.9	—
$1,000,000 under $2,000,000	192	235,948	192,917	1,855	16,785	9,065	169	9,384	*23	*319	14.6	14.7	21.7	—
$2,000,000 under $5,000,000	**25	**78,615	**67,883	**366	**4,377	**695	**22	**1,399	**3	**504	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores														
Total	62,873	3,937,846	2,587,603	47,167	335,327	313,432	44,229	410,500	18,578	97,068	5.4	6.9	7.9	15.3
Under $2,500	7,376	8,650	3,808	531	252	−3,254	3,369	2,249	4,007	5,503	16.9	21.3	45.0	37.1
$2,500 under $5,000	4,362	15,836	12,052	394	1,180	−4,576	1,862	1,617	2,500	6,193	22.6	23.0	36.2	48.2
$5,000 under $10,000	6,940	54,767	32,637	1,228	2,100	−5,427	3,760	8,567	3,113	14,004	17.2	17.7	29.6	37.5
$10,000 under $25,000	9,790	173,438	120,260	4,532	9,260	−8,483	5,259	17,729	4,531	26,212	15.0	15.4	26.3	28.0
$25,000 under $50,000	11,000	395,531	234,249	5,886	22,763	40,886	8,795	56,475	2,205	15,589	13.2	13.3	18.8	44.0
$50,000 under $100,000	10,616	752,488	507,183	9,638	56,900	53,857	9,993	65,701	1,523	11,844	12.2	12.4	15.6	33.4
$100,000 under $200,000	8,815	1,187,538	773,258	10,944	110,150	130,139	8,318	139,937	497	9,798	13.1	13.1	14.4	62.8
$200,000 under $500,000	3,506	931,019	625,761	10,467	82,222	87,250	3,323	94,409	183	7,159	16.8	18.1	19.3	70.5
$500,000 under $1,000,000	**444	**341,174	**219,856	**2,866	**41,797	**21,352	**425	**22,118	**19	**766	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	*24	*77,205	58,539	*681	8,703	*1,698	*24	*1,698	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Furniture and home furnishings stores														
Total	**108,778**	**7,840,641**	**5,227,639**	**121,591**	**791,551**	**645,160**	**73,775**	**762,506**	**35,003**	**117,346**	**4.1**	**5.4**	**5.9**	**11.6**
Under $2,500	15,858	19,741	10,531	2,457	253	−8,330	5,234	3,116	10,624	11,446	11.6	13.5	27.4	18.7
$2,500 under $5,000	7,846	26,641	14,662	1,965	297	−2,823	4,200	4,721	3,646	7,544	16.2	16.4	27.9	33.8
$5,000 under $10,000	10,147	72,243	35,827	4,954	464	−5,345	5,596	8,788	4,551	14,133	14.6	14.9	23.0	32.8
$10,000 under $25,000	16,778	290,750	147,050	12,473	11,707	40,134	11,216	55,979	5,562	15,845	11.1	11.5	17.9	25.5
$25,000 under $50,000	17,180	604,264	374,462	13,617	47,372	51,916	11,766	77,030	5,414	25,114	10.8	11.0	17.2	26.0
$50,000 under $100,000	15,966	1,088,371	682,815	18,314	87,224	140,164	14,135	149,222	1,831	9,058	10.7	10.9	13.1	40.1
$100,000 under $200,000	15,261	2,149,183	1,440,148	32,980	261,864	194,920	13,003	216,259	2,258	21,339	10.1	10.2	12.3	33.3
$200,000 under $500,000	8,239	2,446,985	1,676,653	27,212	279,676	172,467	7,198	182,406	1,041	9,939	12.1	12.1	13.2	51.0
$500,000 under $1,000,000	1,323	853,364	624,791	5,739	78,256	48,471	1,255	51,251	*68	*2,780	18.8	17.9	19.1	—
$1,000,000 under $2,000,000	151	185,608	134,237	1,479	19,780	10,848	143	10,996	*8	*148	17.2	17.3	25.5	—
$2,000,000 under $5,000,000	*26	*69,374	*57,578	*311	*4,953	*2,108	*26	*2,106	—	—	—	—	—	—
$5,000,000 under $10,000,000	**3	**33,117	**28,885	**80	**1,593	**632	*3	*632	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Retail trade: Eating places														
Total	**176,404**	**11,183,690**	**5,907,806**	**312,285**	**2,132,047**	**719,502**	**121,294**	**975,138**	**55,110**	**255,636**	**3.3**	**4.1**	**4.9**	**8.6**
Under $2,500	12,617	14,119	7,907	4,013	453	−14,962	5,038	1,709	7,579	16,671	13.3	16.7	26.7	30.3
$2,500 under $5,000	10,014	35,444	23,251	2,203	3,599	−10,148	4,343	3,916	5,671	14,064	14.5	14.6	29.7	28.5
$5,000 under $10,000	16,764	123,408	66,601	4,690	10,943	1,883	9,754	19,652	7,010	17,769	11.5	11.8	19.4	22.0
$10,000 under $25,000	33,132	570,383	334,830	18,105	50,662	11,456	19,623	60,793	13,509	49,337	8.1	8.4	14.3	17.7
$25,000 under $50,000	37,814	1,409,600	746,260	43,868	186,098	111,171	29,223	165,687	8,391	54,516	7.3	7.5	10.4	20.9
$50,000 under $100,000	34,599	2,494,019	1,350,437	76,516	434,720	163,878	25,469	213,718	8,130	49,840	7.2	7.3	10.0	20.9
$100,000 under $200,000	21,028	2,914,094	1,476,781	81,989	624,495	207,030	17,280	236,289	3,748	29,259	8.8	8.9	11.1	24.6
$200,000 under $500,000	9,156	2,491,136	1,287,198	55,847	565,843	173,868	8,252	192,079	914	18,211	11.8	11.4	12.5	41.3
$500,000 under $1,000,000	1,267	806,157	425,970	18,141	182,906	61,403	1,128	65,684	139	4,281	17.2	16.1	18.4	53.3
$1,000,000 under $2,000,000	**203	**325,330	**178,571	**6,913	**72,328	**13,923	**184	**15,611	**19	**1,688	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Drinking places														
Total	**86,474**	**4,232,961**	**2,275,990**	**119,625**	**516,436**	**285,634**	**60,511**	**402,043**	**25,963**	**116,409**	**4.9**	**6.1**	**7.4**	**12.0**
Under $2,500	2,961	4,240	2,685	2,716	220	−7,836	*844	*638	2,117	8,474	27.9	31.5	—	64.2
$2,500 under $5,000	3,315	12,260	6,401	*124	501	−281	*1,983	*1,286	*1,332	*1,567	27.6	28.2	—	—
$5,000 under $10,000	7,554	59,715	38,429	6,975	4,432	−15,551	2,553	4,293	5,001	19,844	17.8	18.1	38.6	29.3
$10,000 under $25,000	17,127	289,062	164,627	8,640	23,741	−372	11,167	23,858	5,960	24,230	11.3	11.5	17.8	24.1
$25,000 under $50,000	25,887	964,748	504,843	26,903	95,858	66,279	19,273	92,045	6,614	25,766	9.0	9.1	12.8	22.2
$50,000 under $100,000	19,956	1,350,835	720,001	40,145	145,729	121,005	16,165	149,688	3,791	28,683	9.6	9.7	12.6	28.2
$100,000 under $200,000	7,958	1,065,669	581,607	26,905	159,494	88,485	6,886	93,223	1,072	4,738	14.8	15.0	18.0	50.2
$200,000 under $500,000	1,599	410,377	206,199	6,995	72,398	31,561	1,591	32,814	*8	*1,253	30.3	29.1	28.4	—
$500,000 under $1,000,000	105	63,196	38,199	773	12,681	1,817	*37	*3,671	*68	*1,854	64.7	56.7	—	—
$1,000,000 under $2,000,000	*12	*12,839	9,999	*49	1,412	*527	*12	*527	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Drug stores and proprietary stores														
Total	**15,120**	**2,440,231**	**1,694,215**	**23,933**	**259,747**	**227,194**	**13,211**	**244,955**	**1,909**	**17,761**	**10.2**	**10.2**	**10.9**	**35.9**
Under $2,500	*28	—	54	—	—	*−307	—	—	*28	*307	—	—	—	—
$2,500 under $5,000	*153	*484	25	—	—	*387	*153	*387	—	—	—	—	—	—
$5,000 under $10,000	*614	*4,765	4,190	*63	211	*−481	*220	*1,273	*394	*1,754	—	—	—	—
$10,000 under $25,000	*416	*8,441	9,060	*239	797	*−3,686	*168	*656	*248	*4,342	—	—	—	—
$25,000 under $50,000	*1,040	*37,701	24,048	*840	280	*5,033	*929	*5,490	*111	*457	—	—	—	—
$50,000 under $100,000	2,879	218,476	151,027	2,740	15,619	22,206	2,532	25,518	*347	*3,312	25.9	26.1	30.0	—
$100,000 under $200,000	5,460	790,427	551,182	6,991	70,840	79,819	4,840	84,991	*620	*5,172	17.7	17.6	19.8	—
$200,000 under $500,000	**4,510	**1,352,663	934,638	**12,841	**167,893	**122,765	**4,349	**125,182	**161	**2,417	—	—	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	**20	**27,274	19,991	**219	**4,107	**1,458	**20	**1,458	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Liquor stores														
Total	**23,374**	**4,063,025**	**3,268,067**	**40,435**	**192,083**	**181,047**	**17,929**	**215,831**	**5,445**	**34,784**	**8.4**	**8.8**	**10.5**	**27.0**
Under $2,500	*406	*250	199	*60	—	*−1,569	—	—	*406	*1,569	—	—	—	—
$2,500 under $5,000	*454	*1,992	1,512	—	116	*−332	—	—	*454	*332	—	—	—	—
$5,000 under $10,000	*343	*2,429	2,046	*82	87	*−572	*28	*33	*315	*605	—	—	—	—
$10,000 under $25,000	1,533	26,735	23,244	*26	453	977	*965	*2,118	*568	*1,141	38.0	40.7	—	—
$25,000 under $50,000	2,559	95,391	75,145	1,623	2,293	1,589	1,893	7,276	666	5,687	27.4	27.7	39.4	64.4
$50,000 under $100,000	4,907	375,814	309,233	6,445	12,380	7,829	3,129	15,521	1,778	7,692	19.1	19.3	25.7	49.0
$100,000 under $200,000	6,172	934,582	758,591	9,473	35,533	46,772	5,500	59,494	672	12,722	17.0	17.3	21.1	56.8
$200,000 under $500,000	6,007	1,916,913	1,513,890	17,349	106,912	95,894	5,494	100,341	513	4,447	14.4	14.6	16.9	50.1
$500,000 under $1,000,000	907	557,543	455,976	4,771	27,312	25,093	841	25,589	*66	*496	23.5	22.6	24.1	—
$1,000,000 under $2,000,000	**83	**132,133	**109,971	**580	**6,657	**5,150	**76	**5,243	**7	**93	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	3	*19,143	18,270	*26	340	*216	3	216	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Used merchandise stores														
Total	**72,983**	**1,450,683**	**922,192**	**36,215**	**73,631**	**93,254**	**34,779**	**172,336**	**37,807**	**79,082**	**5.3**	**10.0**	**11.7**	**11.4**
Under $2,500	27,239	30,146	21,635	3,022	386	−21,078	8,361	2,455	18,482	23,533	8.9	11.0	21.2	17.2
$2,500 under $5,000	8,926	32,672	21,337	1,959	900	−11,588	3,243	2,419	5,683	14,107	14.5	14.8	26.3	27.5
$5,000 under $10,000	12,885	83,561	61,867	3,677	1,105	−8,026	5,953	8,463	6,731	16,489	13.2	13.6	25.2	22.2
$10,000 under $25,000	12,801	206,939	117,175	4,426	4,038	15,620	7,398	26,545	5,403	10,925	13.5	13.7	23.1	23.1
$25,000 under $50,000	4,383	144,375	71,456	3,446	6,066	24,820	3,920	27,324	463	2,504	21.1	22.0	26.8	47.4
$50,000 under $100,000	3,419	240,004	129,447	4,630	19,019	31,365	3,156	32,702	*263	*1,337	21.9	22.3	28.0	—
$100,000 under $200,000	2,678	360,646	268,255	6,533	12,426	34,890	1,801	44,781	*877	*9,891	23.6	23.9	28.2	—
$200,000 under $500,000	711	213,214	135,935	7,406	17,797	20,089	706	20,385	*5	*296	40.3	39.0	38.1	—
$500,000 under $1,000,000	*115	*75,271	55,950	*930	6,969	*6,211	*115	*6,211	—	—	—	—	—	—
$1,000,000 under $2,000,000	*19	*22,135	18,611	*163	2,525	*710	*19	*710	—	—	—	—	—	—
$2,000,000 under $5,000,000	**7	**22,700	**20,524	**23	**400	**341	**7	**341	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Retail trade: Sporting goods and bicycle shops														
Total	36,832	1,680,281	1,195,390	26,699	105,863	100,307	21,590	146,137	15,042	45,830	7.3	10.7	12.7	20.8
Under $2,500	6,767	5,767	5,512	368	46	—2,765	1,702	203	5,065	2,968	16.3	20.2	45.6	26.6
$2,500 under $5,000	3,563	11,986	8,488	1,086	63	—1,703	1,649	1,620	1,914	3,323	25.1	25.1	50.4	51.9
$5,000 under $10,000	4,970	37,170	28,811	1,733	439	—4,019	2,089	1,821	2,881	5,840	21.5	21.9	39.6	35.2
$10,000 under $25,000	4,216	72,117	47,992	2,170	2,069	2,777	2,400	10,387	1,816	7,610	22.5	23.3	42.8	48.0
$25,000 under $50,000	6,262	221,639	144,884	4,082	11,215	13,285	4,565	23,656	1,697	10,371	18.2	18.1	26.4	44.8
$50,000 under $100,000	6,208	452,361	322,442	7,162	17,149	38,641	5,265	45,394	*943	*8,753	16.9	17.2	22.2	—
$100,000 under $200,000	3,473	496,554	364,938	7,868	41,710	32,845	2,948	41,160	*525	*8,315	22.6	22.8	27.2	—
$200,000 under $500,000	1,032	246,392	164,533	1,429	24,459	16,241	*831	*16,891	*201	*650	40.7	40.0	—	—
$500,000 under $1,000,000	*104	*62,614	46,742	*456	5,275	*2,203	*104	*2,203	—	—	54.0	52.3	—	—
$1,000,000 under $2,000,000	*21	*22,949	*18,236	*178	*816	*1,095	*21	*1,095	—	—	—	—	—	—
$2,000,000 under $5,000,000	*16	*50,793	*42,832	*167	*2,622	*1,707	*16	*1,707	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Gift, novelty, and souvenir shops														
Total	37,838	931,823	556,596	24,849	78,580	32,602	16,548	83,201	21,190	50,599	7.2	11.8	15.2	17.7
Under $2,500	12,047	10,888	7,651	1,771	48	—9,453	2,080	643	9,967	10,096	13.2	17.2	39.5	20.0
$2,500 under $5,000	2,331	8,240	5,348	175	6	—1,883	852	510	1,479	2,393	30.5	32.0	42.8	58.3
$5,000 under $10,000	6,154	45,113	28,250	2,440	1,389	—8,060	2,206	2,540	3,948	10,600	18.9	19.4	35.6	26.9
$10,000 under $25,000	7,999	131,028	73,909	4,182	6,282	1,158	5,175	13,900	2,824	12,742	16.1	16.4	32.2	33.5
$25,000 under $50,000	4,962	180,203	101,734	6,146	12,190	7,164	2,863	13,319	2,099	6,155	18.7	19.0	28.6	50.9
$50,000 under $100,000	2,669	194,384	119,632	1,443	17,244	19,058	2,151	20,490	*518	*1,432	24.8	24.8	31.2	—
$100,000 under $200,000	1,198	155,157	94,877	2,113	16,047	13,047	921	13,517	*277	*470	33.7	34.2	44.5	—
$200,000 under $500,000	375	126,035	71,951	4,985	16,483	6,397	308	12,549	*67	*6,152	42.5	42.1	43.3	—
$500,000 under $1,000,000	*95	*68,695	42,917	*1,519	8,545	*4,674	*84	*5,233	*11	*559	—	—	—	—
$1,000,000 under $2,000,000	**8	**12,100	**10,127	**75	**346	**500	**8	**500	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Direct selling organizations														
Total	454,932	2,359,962	1,337,688	37,052	41,979	240,712	262,954	383,573	191,108	142,861	2.2	6.0	6.0	6.3
Under $2,500	293,948	265,047	113,907	7,117	940	—20,145	147,095	56,082	145,983	76,227	2.8	4.0	7.4	8.2
$2,500 under $5,000	62,917	223,731	108,695	4,518	2,362	17,121	39,208	39,862	23,709	22,741	5.8	5.9	9.6	13.4
$5,000 under $10,000	50,385	349,247	177,090	5,771	4,703	44,263	39,413	60,699	10,972	16,436	6.6	6.7	9.5	22.6
$10,000 under $25,000	30,490	471,672	236,908	8,779	6,272	72,265	22,704	93,465	7,786	21,200	8.2	8.5	13.1	26.2
$25,000 under $50,000	10,923	350,355	200,538	3,554	3,210	50,393	8,867	55,629	2,056	5,236	13.9	14.0	19.7	36.8
$50,000 under $100,000	4,216	286,650	194,781	2,527	8,359	37,399	3,614	38,420	*602	*1,021	20.7	20.7	25.7	—
$100,000 under $200,000	1,247	147,731	95,747	*2,851	5,708	20,831	1,247	20,831	—	—	36.4	36.7	33.6	—
$200,000 under $500,000	*607	*159,654	120,293	*1,298	4,389	*14,778	*607	*14,778	—	—	—	—	—	—
$500,000 under $1,000,000	*199	*106,675	89,529	*637	6,026	*3,807	*199	*3,807	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and Retail Trade—Continued														
Other retail trade														
Total	262,004	8,953,077	5,607,188	194,945	734,172	826,406	156,125	1,056,289	105,754	229,883	2.8	4.4	4.8	7.3
Under $2,500	85,190	67,243	41,122	11,035	947	—43,078	31,143	9,957	53,922	53,035	5.1	6.5	14.0	9.0
$2,500 under $5,000	23,214	83,611	48,730	3,071	1,824	—6,921	11,143	13,906	12,071	20,827	9.6	9.9	19.2	19.5
$5,000 under $10,000	30,363	215,658	122,136	10,140	5,406	3,049	18,351	30,979	12,012	27,930	8.6	8.8	15.7	18.4
$10,000 under $25,000	43,052	699,151	363,154	23,551	34,541	38,415	27,265	96,393	15,767	57,968	7.1	7.2	11.5	15.9
$25,000 under $50,000	31,376	1,144,058	643,960	31,732	84,085	160,244	25,245	194,777	6,131	34,533	7.9	8.1	10.8	24.0
$50,000 under $100,000	25,552	1,788,908	1,075,891	35,191	166,281	202,903	20,959	229,323	4,693	26,420	8.3	8.4	10.6	26.8
$100,000 under $200,000	15,214	2,087,106	1,260,234	33,546	212,943	253,714	14,405	257,765	809	4,051	10.2	10.3	11.1	59.9
$200,000 under $500,000	6,748	1,905,256	1,192,402	29,490	175,812	176,004	6,509	179,521	237	3,517	13.3	13.0	13.4	53.4
$500,000 under $1,000,000	1,072	677,277	512,850	13,457	52,583	30,826	973	31,980	99	1,154	21.0	20.0	22.3	66.7
$1,000,000 under $2,000,000	186	237,282	197,184	2,783	14,506	7,862	176	8,213	*10	*351	15.1	15.3	18.1	3.0
$2,000,000 under $5,000,000	**39	**147,527	**131,525	**950	**5,244	**3,398	**36	**3,485	**3	**97	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Wholesale and retail trade not allocable														
Total	90,507	2,294,114	1,364,070	43,470	97,620	339,169	59,365	405,338	30,529	66,169	4.7	7.7	8.0	11.6
Under $2,500	28,136	29,053	12,607	1,971	155	—10,392	10,647	7,173	17,041	17,565	8.5	10.7	19.9	14.4
$2,500 under $5,000	13,900	50,536	17,421	2,922	327	—449	8,757	12,129	5,043	12,578	12.8	12.9	22.0	29.8
$5,000 under $10,000	13,503	99,638	26,396	3,065	625	25,120	10,588	32,136	2,915	7,016	13.1	13.4	18.5	33.1
$10,000 under $25,000	15,939	268,996	95,283	7,712	5,452	66,670	12,243	82,549	3,631	15,879	11.5	11.8	16.5	27.9
$25,000 under $50,000	8,807	320,905	130,656	6,311	16,040	82,796	7,702	86,763	1,105	3,967	14.6	15.0	19.5	35.3
$50,000 under $100,000	5,486	440,639	245,926	10,037	15,585	83,710	5,725	89,329	761	4,619	15.9	16.4	19.6	50.7
$100,000 under $200,000	2,383	330,189	232,133	3,216	11,886	47,351	2,262	51,201	**126	*3,850	24.9	25.9	25.9	—
$200,000 under $500,000	1,132	347,613	264,797	5,419	26,165	26,701	1,132	26,701	—	—	28.1	29.5	29.2	—
$500,000 under $1,000,000	199	145,823	110,796	1,158	11,759	9,687	199	9,687	—	—	33.4	31.4	32.7	—
$1,000,000 under $2,000,000	80	102,873	86,013	778	4,060	4,914	75	4,914	**	**	23.3	23.8	23.2	—
$2,000,000 under $5,000,000	**42	**157,849	**141,040	**883	**5,565	**3,061	**35	**3,756	**7	**695	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Finance, Insurance, and Real Estate														
Total	826,859	15,271,974	1,870,255	524,602	758,311	5,277,016	628,704	5,983,244	197,048	706,228	1.7	2.5	2.1	4.3
Under $2,500	257,282	235,307	4,468	41,638	4,971	—176,709	124,144	79,038	132,034	255,747	3.7	4.3	6.5	7.3
$2,500 under $5,000	113,812	418,801	4,921	29,514	4,309	97,915	97,288	167,004	26,324	69,089	4.8	4.8	6.4	16.6
$5,000 under $10,000	135,924	971,512	9,853	47,734	6,602	413,983	119,417	471,186	16,507	57,203	4.1	4.1	4.9	14.3
$10,000 under $25,000	176,419	2,823,237	56,392	98,397	48,602	1,517,978	164,887	1,607,100	11,531	89,122	3.2	3.3	3.6	15.1
$25,000 under $50,000	86,224	3,021,559	113,558	100,174	116,919	1,578,753	80,733	1,630,451	5,491	51,698	4.2	4.3	4.5	18.8
$50,000 under $100,000	36,813	2,472,006	171,674	80,998	191,976	1,057,070	33,804	1,100,797	3,007	43,727	5.6	5.6	5.6	15.9
$100,000 under $200,000	12,840	1,712,667	222,126	45,695	151,070	509,229	11,845	544,889	995	35,660	8.5	8.5	7.9	13.9
$200,000 under $500,000	6,342	1,875,406	485,476	85,561	141,462	230,142	5,556	265,548	786	35,406	12.1	12.2	10.5	13.4
$500,000 under $1,000,000	1,058	688,488	183,512	43,489	43,289	55,803	817	76,839	241	21,036	22.1	20.3	13.6	14.6
$1,000,000 under $2,000,000	220	304,718	135,298	18,914	23,998	6,367	151	24,376	69	18,009	13.3	13.4	13.4	13.9
$2,000,000 under $5,000,000	97	301,430	156,005	17,235	11,379	—1,890	54	11,346	43	13,236	18.7	19.8	23.0	7.3
$5,000,000 under $10,000,000	**28	**445,843	**326,972	**15,253	**13,734	**—11,625	**8	**4,670	**20	**16,295	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[3]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Finance: Total														
Total	27,985	1,033,505	412,040	14,663	51,408	225,726	20,699	317,403	7,283	91,677	7.4	6.5	8.5	13.6
Under $2,500	7,115	4,393	1,313	1,471	655	−24,875	2,097	1,317	5,015	26,192	14.9	21.6	28.4	21.6
$2,500 under $5,000	3,572	12,957	158	716	69	2,336	3,228	6,145	344	3,809	22.1	22.8	29.0	33.3
$5,000 under $10,000	5,255	37,547	1,219	847	111	16,509	4,788	19,265	467	2,756	19.2	19.4	21.1	44.1
$10,000 under $25,000	5,424	91,917	8,731	2,324	3,100	23,417	4,511	47,005	913	23,588	17.2	17.9	20.3	37.6
$25,000 under $50,000	3,147	116,099	954	1,771	8,855	47,539	2,868	57,562	279	10,023	20.7	20.7	22.0	53.1
$50,000 under $100,000	1,918	134,587	10,003	2,745	10,883	60,431	1,724	68,603	192	8,172	21.3	22.0	21.5	35.1
$100,000 under $200,000	1,210	153,933	18,539	3,809	11,494	70,128	1,186	73,754	24	3,636	24.1	22.3	21.0	45.4
$200,000 under $500,000	248	73,049	6,338	273	14,378	19,110	236	25,252	*12	*6,142	32.5	37.0	24.8	—
$500,000 under $1,000,000	28	18,389	1,413	160	3,018	7,904	25	8,788	*3	*884	29.0	28.0	28.1	—
$1,000,000 under $2,000,000	41	57,357	36,039	736	268	3,159	25	7,368	*16	*4,209	28.8	29.3	5.6	—
$2,000,000 under $5,000,000	*16	*46,480	41,565	*4	565	*1,983	*8	*2,157	*8	*174	—	—	—	—
$5,000,000 under $10,000,000	**13	**286,797	**287,768	**7	**194	**—1,915	**3	**177	**10	**2,092	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Finance: Security, commodity brokers, and services														
Total	18,241	795,692	407,331	9,227	18,589	172,749	13,260	232,365	4,981	59,616	9.0	8.8	10.4	14.9
Under $2,500	5,701	3,169	1,267	1,052	639	−20,822	1,767	1,090	3,914	21,912	16.6	24.6	32.0	23.3
$2,500 under $5,000	1,964	7,411	158	504	63	643	1,728	3,159	236	2,516	28.7	29.4	41.3	24.1
$5,000 under $10,000	4,150	29,808	—	561	110	12,538	3,703	14,805	447	2,267	22.3	22.5	25.1	53.6
$10,000 under $25,000	1,975	33,263	7,115	1,142	2,007	6,777	1,742	20,020	233	13,243	23.2	24.0	28.3	46.9
$25,000 under $50,000	1,843	70,717	941	1,245	3,798	40,403	1,790	43,534	53	3,131	24.6	24.2	25.2	53.5
$50,000 under $100,000	1,459	100,558	8,361	1,530	1,064	51,731	1,412	56,544	46	4,813	24.4	24.9	23.8	45.7
$100,000 under $200,000	911	113,352	18,366	2,795	4,809	54,618	897	57,495	*14	*2,877	29.5	27.6	24.9	—
$200,000 under $500,000	153	39,669	6,338	129	2,506	18,339	145	20,097	*8	*1,758	29.8	27.0	25.6	—
$500,000 under $1,000,000	**57	**64,468	**37,452	**258	**2,834	**8,454	**45	**13,287	**12	**4,833	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	*16	*46,480	41,565	*4	565	*1,983	*8	*2,157	*8	*174	—	—	—	—
$5,000,000 under $10,000,000	**13	**286,797	**287,768	**7	**194	**—1,915	**3	**177	**10	**2,092	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Other finance														
Total	9,744	237,813	4,709	5,436	32,819	52,977	7,439	85,038	2,302	32,061	13.1	16.9	16.1	27.2
Under $2,500	1,414	1,224	46	419	16	−4,053	*310	*227	1,101	4,280	33.6	44.0	—	57.0
$2,500 under $5,000	1,608	5,546	—	*212	6	1,693	1,500	2,986	*108	*1,293	34.5	36.0	40.6	—
$5,000 under $10,000	1,105	7,739	1,219	*86	1	3,971	1,085	4,450	*20	*489	36.9	37.4	36.8	—
$10,000 under $25,000	3,449	58,654	1,618	1,182	1,093	16,640	2,769	26,985	*680	*10,345	23.6	24.5	28.5	—
$25,000 under $50,000	1,304	45,382	13	526	3,057	7,136	1,078	14,028	*226	*6,892	36.0	37.0	45.2	—
$50,000 under $100,000	458	34,029	1,642	1,215	9,819	8,700	312	12,059	*146	*3,359	43.7	46.1	49.6	—
$100,000 under $200,000	299	40,581	173	1,014	6,685	15,510	289	16,269	*10	*759	37.2	35.3	36.3	—
$200,000 under $500,000	95	33,390	—	*144	11,870	*771	*91	*5,155	*4	*4,384	71.1	74.4	—	—
$500,000 under $1,000,000	**12	**11,278	—	**638	**472	**2,609	**5	**2,869	**7	**260	—	—	—	—
$1,000,000 under $2,000,000	**	**	—	**	—	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Insurance agents, brokers, and service														
Total	213,776	5,003,846	452,441	96,951	377,204	2,187,917	188,458	2,260,476	27,119	72,559	3.3	4.5	3.7	13.2
Under $2,500	52,677	52,568	120	3,038	4,580	−11,607	37,358	22,538	15,120	34,245	8.2	11.0	18.0	16.9
$2,500 under $5,000	25,207	91,468	1,269	2,988	2,399	15,602	18,186	31,465	7,021	15,863	10.2	10.0	11.8	36.9
$5,000 under $10,000	29,159	208,940	1,606	6,172	1,979	93,075	26,774	102,056	2,385	8,981	9.2	9.3	12.5	38.9
$10,000 under $25,000	47,206	782,052	5,946	16,564	20,755	435,590	46,110	441,700	1,096	6,010	6.4	6.6	6.9	36.2
$25,000 under $50,000	35,588	1,276,716	35,039	26,549	77,822	725,053	34,760	728,724	828	3,671	6.8	6.8	7.0	49.7
$50,000 under $100,000	17,952	1,191,175	47,598	28,727	117,853	610,620	17,506	611,725	*446	*1,105	8.1	8.0	7.8	—
$100,000 under $200,000	3,369	435,051	21,448	6,297	57,262	186,492	3,229	188,641	*140	*2,149	15.3	14.9	13.9	—
$200,000 under $500,000	2,349	727,952	253,969	5,553	64,543	100,398	2,282	100,846	*67	*448	21.2	21.1	17.7	—
$500,000 under $1,000,000	221	154,715	52,452	484	15,279	25,740	205	25,827	*16	*87	34.4	32.0	24.3	—
$1,000,000 under $2,000,000	34	43,535	22,178	*296	13,271	4,484	34	4,484	—	—	34.8	36.8	20.6	—
$2,000,000 under $5,000,000	*14	*39,664	10,815	*283	4,661	*2,370	*14	*2,370	—	—	55.3	59.5	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Total														
Total	585,098	9,234,623	1,005,774	512,988	329,699	2,863,373	421,547	3,405,365	162,646	541,992	2.1	3.2	2.7	4.5
Under $2,500	197,490	178,348	3,035	37,129	2,736	−140,227	84,689	55,083	111,899	195,310	4.3	4.7	6.5	8.6
$2,500 under $5,000	84,833	314,376	3,494	25,810	1,841	79,977	65,874	129,394	18,959	49,417	5.5	5.6	7.7	20.1
$5,000 under $10,000	101,510	725,025	7,028	40,915	4,512	304,399	87,855	349,865	13,655	45,466	4.7	4.7	5.3	16.0
$10,000 under $25,000	123,789	1,949,268	41,715	79,499	24,747	1,058,871	114,266	1,118,395	9,522	59,524	3.8	3.9	4.3	16.7
$25,000 under $50,000	47,489	1,628,744	77,565	71,854	32,242	806,161	43,105	844,165	4,384	38,004	5.6	5.7	6.2	20.9
$50,000 under $100,000	16,945	1,146,244	114,073	49,526	63,640	386,019	14,574	420,469	2,369	34,450	8.4	8.4	8.9	18.3
$100,000 under $200,000	8,261	1,123,682	184,139	35,589	82,314	252,609	7,430	282,484	831	29,875	11.2	11.3	11.0	14.8
$200,000 under $500,000	3,745	1,074,395	225,169	76,735	52,543	110,634	3,038	139,450	707	28,816	15.4	15.5	14.7	15.8
$500,000 under $1,000,000	609	515,384	129,647	42,845	24,592	22,159	587	42,224	222	20,065	27.3	25.3	18.9	15.3
$1,000,000 under $2,000,000	145	203,826	77,060	17,882	10,439	−1,276	82	12,524	53	13,800	18.6	16.5	24.7	17.4
$2,000,000 under $5,000,000	57	215,286	103,625	16,948	6,153	−6,243	32	6,819	35	13,062	21.6	23.0	35.0	7.3
$5,000,000 under $10,000,000	**15	**160,046	**39,204	**15,256	**13,540	**—9,710	**5	**4,493	**10	**14,203	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Real estate: Operators and lessors of buildings														
Total	29,118	1,037,344	76,010	198,650	61,381	−57,089	11,820	87,217	17,462	144,306	7.8	12.0	12.4	7.6
Under $2,500	8,783	10,353	5	6,473	212	−17,589	2,451	2,273	6,298	19,862	14.8	18.0	33.4	18.9
$2,500 under $5,000	5,191	18,471	871	7,735	235	−8,371	1,644	2,783	3,547	11,154	19.5	19.9	39.4	32.3
$5,000 under $10,000	4,050	28,691	533	8,663	782	−5,915	1,156	3,299	2,894	9,214	22.1	22.0	34.6	31.5
$10,000 under $25,000	5,628	87,502	2,589	20,153	1,629	4,523	3,612	21,684	2,016	17,171	17.6	17.7	26.8	27.7
$25,000 under $50,000	2,391	88,585	3,003	24,961	3,166	−1,020	1,146	10,968	1,245	11,982	23.4	24.8	31.6	32.6
$50,000 under $100,000	697	64,384	1,932	17,510	3,708	−10,425	258	4,319	639	14,744	25.7	26.6	42.4	28.9
$100,000 under $200,000	1,028	150,713	54,874	14,288	7,892	1,517	793	15,915	235	14,398	37.1	37.4	40.2	19.7
$200,000 under $500,000	910	261,826	4,921	52,842	18,443	−13,853	372	7,849	538	21,702	35.1	34.2	34.6	20.3
$500,000 under $1,000,000	174	115,590	3,854	14,878	7,732	5,146	148	12,017	26	6,871	41.1	39.1	31.2	4.1
$1,000,000 under $2,000,000	39	54,685	1,020	10,343	4,808	−1,069	25	2,267	14	3,336	35.3	34.0	53.7	14.2
$2,000,000 under $5,000,000	**25	**136,344	**2,306	**19,806	**12,954	**10,033	**5	**3,833	**20	**13,866	21.9	8.6	—	0.8
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Real estate: Lessors, other than buildings														
Total	**41,065**	**157,776**	**1,540**	**32,033**	**10,301**	**−3,343**	**18,834**	**49,653**	**22,032**	**53,006**	**17.0**	**18.4**	**23.7**	**24.5**
Under $2,500	30,732	20,164	—	14,034	1,046	−28,747	12,278	3,177	18,255	31,924	20.7	22.0	35.6	32.1
$2,500 under $5,000	5,079	17,807	7	3,084	255	−3,674	3,220	8,156	1,859	11,830	46.0	48.4	79.9	62.6
$5,000 under $10,000	3,176	21,587	3	2,649	1,060	1,904	1,632	7,129	1,544	5,225	45.1	44.6	61.9	53.9
$10,000 under $25,000	1,159	16,033	66	2,125	79	8,605	1,066	9,201	93	596	40.4	40.4	57.5	30.4
$25,000 under $50,000	310	11,035	—	711	15	4,485	*290	*5,919	*20	*534	68.0	71.0	—	—
$50,000 under $100,000	379	23,929	—	1,848	1,921	5,515	*150	*8,470	*229	*955	60.4	56.7	72.4	70.3
$100,000 under $200,000	*160	*21,091	—	*4,103	5,425	*3,227	*155	*3,775	*5	*548	—	—	—	—
$200,000 under $500,000	**70	**26,124	**1,464	**3,681	**500	**5,342	**42	**6,736	**27	**1,394	—	—	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	—	—	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Real estate agents, brokers, and managers														
Total	**481,809**	**7,041,830**	**565,214**	**254,431**	**217,569**	**2,726,266**	**367,665**	**2,993,482**	**113,721**	**265,216**	**1.9**	**3.6**	**2.9**	**6.6**
Under $2,500	149,678	140,417	874	15,346	1,442	−76,515	66,969	47,984	82,289	124,499	3.6	4.8	6.8	9.5
$2,500 under $5,000	70,159	260,630	1,452	19,833	1,325	89,414	57,716	111,559	12,443	22,145	5.5	5.6	6.7	23.8
$5,000 under $10,000	90,425	646,027	5,322	26,898	2,653	299,769	81,849	328,164	8,576	28,395	4.8	4.8	5.4	20.5
$10,000 under $25,000	109,560	1,728,805	27,123	54,722	17,668	1,003,395	103,172	1,032,991	6,387	29,596	4.1	4.2	4.5	21.4
$25,000 under $50,000	39,400	1,347,727	43,818	36,056	22,177	739,938	37,328	754,118	2,072	15,180	6.2	6.3	6.6	34.2
$50,000 under $100,000	13,757	920,484	76,456	28,399	49,224	345,241	12,462	361,159	1,293	15,918	9.7	9.8	9.8	28.8
$100,000 under $200,000	6,017	808,307	89,380	15,701	62,247	214,518	5,694	221,145	323	6,627	12.9	12.8	12.6	25.7
$200,000 under $500,000	2,208	636,490	143,994	22,061	39,369	98,995	2,077	102,405	131	3,410	19.9	20.2	17.9	31.7
$500,000 under $1,000,000	500	314,356	83,900	26,283	14,089	12,477	328	20,069	172	7,592	39.5	36.9	28.0	36.3
$1,000,000 under $2,000,000	71	99,495	44,931	5,392	4,454	2,869	49	7,918	*22	*5,049	23.2	23.3	35.0	—
$2,000,000 under $5,000,000	**34	**139,092	**68,954	**9,740	**2,904	**−835	*21	**5,970	**13	**6,805	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	—	—	**	**	—	—	—	—
Real estate: Subdividers and developers, except cemeteries														
Total	**10,075**	**599,057**	**345,108**	**15,595**	**10,779**	**37,271**	**6,143**	**94,918**	**3,683**	**57,647**	**12.3**	**14.5**	**15.9**	**12.7**
Under $2,500	2,103	233	2,152	881	21	−12,184	*44	*21	1,810	12,205	29.6	65.2	—	31.0
$2,500 under $5,000	469	1,917	1,164	*93	26	−595	*322	*918	*147	*1,514	52.5	54.0	—	—
$5,000 under $10,000	967	6,621	1,062	*254	—	533	*533	*2,334	*434	*1,801	41.4	44.5	—	—
$10,000 under $25,000	2,551	37,285	11,225	787	1,046	6,504	2,200	11,572	351	5,068	25.4	25.3	33.4	39.1
$25,000 under $50,000	1,958	66,209	22,923	5,618	870	15,022	1,551	22,334	407	7,312	29.6	30.2	37.0	58.5
$50,000 under $100,000	758	57,343	34,190	246	229	8,641	554	10,317	204	1,676	30.5	31.1	35.4	20.6
$100,000 under $200,000	697	97,273	39,350	542	1,044	10,799	431	18,949	266	8,150	39.7	39.3	41.7	36.0
$200,000 under $500,000	386	114,533	74,897	1,796	1,314	12,525	373	15,509	13	2,984	43.7	44.8	45.2	2.2
$500,000 under $1,000,000	133	83,753	61,491	1,307	3,168	4,586	110	10,011	*23	*5,425	52.5	47.4	42.3	—
$1,000,000 under $2,000,000	32	45,664	29,547	1,570	877	−2,675	*16	*2,243	*16	*4,918	34.2	34.4	—	—
$2,000,000 under $5,000,000	**21	**88,126	**67,107	**2,501	**2,180	**−5,684	**9	**710	**12	**6,594	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, Insurance, and Real Estate—Continued														
Other real estate														
Total	**23,033**	**416,616**	**17,902**	**12,279**	**29,689**	**158,268**	**17,285**	**180,085**	**5,748**	**21,817**	**9.0**	**11.3**	**12.2**	**30.6**
Under $2,500	6,194	7,179	4	395	15	−5,192	2,947	1,628	3,247	6,820	18.4	24.0	34.3	37.8
$2,500 under $5,000	3,935	15,551	—	1,065	—	3,204	2,972	5,878	*963	*2,774	24.5	24.8	33.5	—
$5,000 under $10,000	2,892	21,899	108	1,451	17	8,108	2,675	8,939	*217	*831	26.7	27.7	33.5	—
$10,000 under $25,000	4,891	79,637	612	1,712	4,323	35,844	4,216	42,937	*675	*7,093	18.3	19.0	21.1	—
$25,000 under $50,000	3,430	115,188	7,821	4,508	6,014	48,736	2,790	51,726	*640	*2,990	22.0	22.1	26.2	—
$50,000 under $100,000	**1,513	**126,303	**3,020	**2,682	**14,264	**59,595	**1,507	**60,904	**6	**1,309	—	—	—	—
$100,000 under $200,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$200,000 under $500,000	*175	*42,736	295	*283	3,059	*7,825	*175	*7,825	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	**3	**10,123	**6,042	**183	**1,997	**148	**3	**148	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Services														
Total	**3,153,115**	**61,201,598**	**11,134,761**	**2,829,844**	**6,858,228**	**20,266,088**	**2,484,876**	**22,004,301**	**663,241**	**1,738,213**	**0.6**	**1.1**	**1.0**	**2.6**
Under $2,500	1,100,784	1,144,681	114,596	192,982	24,151	−142,394	687,581	488,250	410,287	630,634	1.3	1.6	2.3	3.4
$2,500 under $5,000	476,747	1,718,192	162,749	134,555	37,281	544,948	387,219	755,140	88,992	210,192	2.1	2.1	2.6	7.7
$5,000 under $10,000	458,656	3,268,338	382,087	191,905	103,731	1,206,321	392,567	1,402,906	64,817	196,587	2.1	2.2	2.6	8.1
$10,000 under $25,000	503,354	8,033,133	1,111,771	415,747	578,106	2,955,953	440,426	3,234,829	62,859	278,876	1.9	2.0	2.4	7.1
$25,000 under $50,000	277,775	9,747,903	1,573,563	394,366	1,131,065	3,622,044	258,184	3,746,289	19,591	124,245	2.4	2.5	2.7	11.0
$50,000 under $100,000	211,904	14,981,449	2,565,641	541,049	2,379,591	5,597,708	200,366	5,713,728	11,538	116,020	2.4	2.5	2.4	13.0
$100,000 under $200,000	98,772	13,040,582	2,367,492	391,683	2,471,357	4,605,628	95,555	4,674,362	3,018	68,734	3.1	3.1	2.6	15.3
$200,000 under $500,000	22,045	6,248,830	1,734,511	229,349	1,419,823	1,475,806	20,492	1,529,006	1,553	53,200	5.7	5.8	4.0	17.7
$500,000 under $1,000,000	2,356	1,564,168	497,187	82,549	356,218	233,155	1,935	261,335	415	28,180	11.1	10.6	7.1	19.7
$1,000,000 under $2,000,000	536	703,858	236,642	31,141	187,681	78,219	441	89,929	95	11,709	8.6	8.6	7.1	8.2
$2,000,000 under $5,000,000	155	469,490	170,388	15,038	98,653	45,131	86	61,178	69	16,047	12.6	12.6	1.0	17.1
$5,000,000 under $10,000,000	24	169,650	42,704	7,284	40,100	35,624	18	39,218	*6	*3,594	—	—	—	—
$10,000,000 or more	7	*111,324	75,410	*2,196	32,469	*7,935	6	8,130	*1	*195	—	—	—	—
Hotels and other lodging places: Total														
Total	**72,789**	**2,504,278**	**437,728**	**329,653**	**384,680**	**88,002**	**41,796**	**264,507**	**30,976**	**176,505**	**5.1**	**7.5**	**6.3**	**9.2**
Under $2,500	11,932	13,158	918	10,304	412	−18,537	3,730	2,440	8,185	20,977	12.6	15.8	31.5	19.0
$2,500 under $5,000	8,054	28,743	2,036	10,153	768	−14,491	3,274	2,232	4,780	16,723	15.9	16.1	27.0	26.2
$5,000 under $10,000	10,592	78,466	7,722	13,885	*2,419	−5,740	5,659	10,975	4,933	16,715	13.8	14.3	24.7	22.6
$10,000 under $25,000	18,463	312,140	26,523	53,616	18,540	−3,452	11,575	39,844	6,888	43,296	10.4	10.5	15.8	19.9
$25,000 under $50,000	13,142	462,163	61,134	67,234	38,132	37,691	9,726	63,576	3,416	25,685	11.8	12.1	16.5	29.6
$50,000 under $100,000	5,412	385,298	76,140	50,869	45,747	21,493	3,730	40,684	1,682	19,191	17.6	17.6	22.9	34.2
$100,000 under $200,000	2,900	375,073	47,482	40,549	61,330	44,294	2,552	47,826	348	3,532	21.1	21.7	23.5	49.6
$200,000 under $500,000	1,904	547,097	132,559	47,319	121,508	30,026	1,401	42,143	503	12,117	23.7	23.7	25.0	38.2
$500,000 under $1,000,000	302	220,848	61,851	18,607	54,249	−2,202	107	7,069	195	9,271	33.6	31.7	32.7	36.9
$1,000,000 under $2,000,000	62	78,694	18,987	6,398	19,884	214	32	2,943	30	2,729	23.3	23.2	34.2	30.9
$2,000,000 under $5,000,000	**26	**102,598	**22,376	**10,719	**20,691	**−1,294	**10	**4,775	**16	**6,069	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[3]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Hotels and other lodging places: Motels, motor hotels, and tourists courts														
Total	**35,120**	**1,784,379**	**255,294**	**226,928**	**288,657**	**82,982**	**20,972**	**180,368**	**14,131**	**97,386**	**7.2**	**9.5**	**10.7**	**13.2**
Under $2,500	1,960	1,711	206	2,404	239	−6,455	*305	*148	1,638	6,603	28.3	40.0	—	37.3
$2,500 under $5,000	2,570	8,775	205	4,381	201	−8,811	*558	*614	2,012	9,425	27.7	27.5	—	38.3
$5,000 under $10,000	4,773	35,538	2,282	6,320	1,154	−4,909	2,256	3,437	2,517	8,346	21.7	22.7	43.9	31.5
$10,000 under $25,000	10,310	174,859	11,688	32,762	10,400	−7,804	5,860	18,541	4,450	26,445	14.1	14.2	22.6	24.4
$25,000 under $50,000	7,630	275,381	10,548	44,293	29,061	21,796	5,985	36,084	1,645	14,288	15.4	16.0	21.1	47.0
$50,000 under $100,000	3,661	263,115	37,448	37,604	34,551	16,361	2,499	29,149	1,162	12,788	20.8	20.6	26.2	44.8
$100,000 under $200,000	2,392	307,427	34,032	33,581	49,688	40,541	2,173	42,447	219	1,906	23.5	24.2	26.0	39.3
$200,000 under $500,000	1,549	450,490	97,282	40,479	102,104	29,324	1,202	37,514	347	8,190	26.8	26.8	27.6	49.3
$500,000 under $1,000,000	217	160,438	41,203	14,493	39,664	1,884	98	6,041	119	4,157	35.6	32.7	36.5	37.6
$1,000,000 under $2,000,000	47	56,709	13,029	4,516	13,631	1,260	30	2,696	*17	*1,636	26.0	24.4	34.7	—
$2,000,000 under $5,000,000	**11	**49,956	**7,369	**8,095	**7,954	**—205	*6	**3,397	*5	**3,602	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	*—	—
Other lodging places														
Total	**37,669**	**619,899**	**202,434**	**102,725**	**96,023**	**5,020**	**20,824**	**84,139**	**16,845**	**79,119**	**7.1**	**11.7**	**12.8**	**12.5**
Under $2,500	9,972	11,447	712	7,900	173	−12,082	3,425	2,292	6,547	14,374	14.3	17.2	33.3	21.7
$2,500 under $5,000	5,484	19,968	1,831	5,772	567	−5,680	2,716	1,618	2,768	7,298	19.4	19.7	28.3	33.8
$5,000 under $10,000	5,819	42,928	5,440	7,565	1,265	−831	3,403	7,538	2,416	8,369	17.8	18.3	29.9	32.4
$10,000 under $25,000	8,153	137,281	14,837	20,854	8,140	4,352	5,715	21,203	2,438	16,851	15.5	15.8	22.0	33.8
$25,000 under $50,000	5,512	186,802	50,588	22,941	9,071	15,895	3,741	27,492	1,771	11,597	18.3	18.4	26.4	32.9
$50,000 under $100,000	1,751	122,183	38,692	13,265	12,196	5,132	1,231	11,535	*520	*6,403	32.6	33.3	46.2	—
$100,000 under $200,000	508	67,646	13,450	6,968	11,642	3,753	379	5,379	*129	*1,626	47.7	48.9	36.6	—
$200,000 under $500,000	355	96,607	35,277	6,840	19,404	702	199	4,629	156	3,927	50.3	49.0	39.3	57.9
$500,000 under $1,000,000	*85	*60,410	20,642	*4,114	14,585	*—4,066	**11	**1,075	*76	*5,114	77.6	—	—	—
$1,000,000 under $2,000,000	*15	*21,985	5,958	*1,882	6,253	*—1,046	**	**	*13	*1,093	—	—	—	—
$2,000,000 under $5,000,000	**15	**52,642	**15,007	**4,624	**12,727	**—1,089	4	1,378	**11	**2,467	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	—	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Total														
Total	**652,879**	**7,373,412**	**1,481,465**	**338,734**	**1,499,500**	**1,849,215**	**542,580**	**2,021,787**	**110,003**	**172,572**	**1.8**	**3.4**	**2.9**	**7.4**
Under $2,500	234,987	260,474	22,470	22,666	4,322	68,106	178,492	116,454	56,399	48,358	3.3	3.8	5.0	10.4
$2,500 under $5,000	122,778	450,795	46,747	28,581	9,050	160,967	104,263	194,374	18,515	33,387	4.3	4.4	5.4	17.0
$5,000 under $10,000	124,651	868,152	96,925	37,791	38,000	355,561	110,354	377,349	14,287	21,788	4.4	4.4	5.1	18.5
$10,000 under $25,000	103,675	1,596,154	236,121	74,056	222,884	486,989	88,105	527,968	15,570	40,979	4.6	4.7	5.7	17.2
$25,000 under $50,000	37,501	1,317,510	260,278	54,232	354,371	302,929	34,245	310,900	3,258	7,971	7.1	7.2	8.4	28.6
$50,000 under $100,000	20,131	1,389,810	341,134	58,632	394,640	268,242	18,982	277,584	1,249	9,342	9.3	9.4	10.3	41.5
$100,000 under $200,000	7,625	1,046,864	329,266	45,019	341,567	145,758	6,901	156,470	724	10,712	13.8	13.9	14.4	43.4
$200,000 under $500,000	**1,331	**443,653	**148,504	**15,757	**136,866	**60,643	**1,328	**60,678	**3	**35	—	—	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	—	—	**	**	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[3]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)[3]			
							Number of businesses	Amount	Number of businesses	Amount	Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Personal services: Coin-operated laundries and dry cleaning														
Total	**27,683**	**423,815**	**48,838**	**58,619**	**37,114**	**18,907**	**13,058**	**50,778**	**14,625**	**31,871**	**8.5**	**11.2**	**18.0**	**18.3**
Under $2,500	2,733	3,898	307	1,822	—	−3,847	*625	*204	2,108	4,051	25.5	27.8	—	41.4
$2,500 under $5,000	4,420	16,911	1,087	5,664	539	−7,657	1,281	878	3,139	8,535	22.7	22.5	52.3	30.5
$5,000 under $10,000	6,842	50,402	2,019	5,825	1,259	−1,780	3,165	4,511	3,977	6,291	18.2	18.7	33.0	37.2
$10,000 under $25,000	8,627	143,164	18,250	23,518	8,353	2,797	4,227	12,627	4,600	9,830	14.6	15.2	30.8	31.2
$25,000 under $50,000	3,734	126,924	15,941	12,914	13,647	21,136	2,633	22,949	*901	*1,813	22.1	22.4	31.5	—
$50,000 under $100,000	**1,127	**80,516	**11,234	**8,876	**13,316	**8,256	**927	**9,609	**200	**1,351	—	—	—	—
$100,000 under $200,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$200,000 under $500,000	**	**	—	**	—	**	**	**	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	—	—	**	**	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Other laundry, cleaning, and garment services														
Total	**48,557**	**1,365,896**	**286,048**	**69,072**	**358,207**	**214,934**	**37,478**	**237,708**	**11,179**	**22,774**	**7.0**	**10.1**	**9.7**	**22.5**
Under $2,500	10,094	12,197	1,056	1,287	335	318	5,952	3,547	4,142	3,229	15.0	18.1	31.1	38.6
$2,500 under $5,000	5,661	20,548	2,649	2,598	950	1,248	2,837	4,236	2,824	2,888	20.1	21.5	34.5	29.6
$5,000 under $10,000	7,655	56,194	8,093	3,121	3,155	19,123	7,162	18,883	*493	*760	23.1	21.2	23.3	—
$10,000 under $25,000	10,717	165,239	22,202	8,249	17,459	45,023	8,722	48,366	1,995	3,343	14.4	14.7	17.8	40.2
$25,000 under $50,000	6,509	221,698	41,114	10,947	47,993	40,211	5,715	41,916	*793	*1,705	17.2	17.5	21.1	—
$50,000 under $100,000	4,638	320,619	72,766	16,513	87,422	41,173	4,000	45,383	*638	*4,210	19.1	19.3	20.9	—
$100,000 under $200,000	**3,366	**556,231	**136,305	**26,091	**194,516	**67,547	**3,072	**74,085	**294	**6,539	—	—	—	—
$200,000 under $500,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$500,000 under $1,000,000	*11	*7,141	*158	*208	*3,144	*1,230	*11	*1,230	—	—	—	—	—	—
$1,000,000 under $2,000,000	*6	*6,029	*3,704	*88	*3,233	*61	*6	*61	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Photographic studios, portrait														
Total	**36,325**	**456,522**	**173,264**	**27,208**	**39,055**	**55,290**	**18,420**	**84,475**	**17,905**	**29,185**	**7.5**	**14.9**	**15.5**	**17.6**
Under $2,500	14,016	11,100	3,722	5,175	179	−9,909	3,157	1,057	10,859	10,966	11.7	15.6	42.3	17.0
$2,500 under $5,000	8,874	31,490	9,943	3,263	876	−1,864	4,787	5,776	4,087	7,640	15.6	15.9	30.4	34.7
$5,000 under $10,000	3,699	25,459	8,075	2,641	1,407	15	1,954	3,283	1,745	3,268	25.1	24.9	38.3	59.7
$10,000 under $25,000	4,875	70,901	17,615	4,395	2,858	9,005	3,911	15,587	*965	*6,582	21.8	22.1	31.1	—
$25,000 under $50,000	2,865	105,232	39,030	4,721	7,726	25,897	2,616	26,626	*249	*729	25.9	28.3	31.7	—
$50,000 under $100,000	1,321	81,382	27,032	2,643	5,232	15,878	1,321	15,878	—	—	35.5	34.8	38.2	—
$100,000 under $200,000	*563	*71,428	35,123	*2,078	10,667	*12,470	*563	*12,470	—	—	—	—	—	—
$200,000 under $500,000	*33	*9,760	5,491	*170	1,821	*1,977	*33	*1,977	—	—	—	—	—	—
$500,000 under $1,000,000	*66	*36,432	19,565	*1,946	6,158	*1,449	*66	*1,449	—	—	—	—	—	—
$1,000,000 under $2,000,000	*12	*13,318	8,668	*174	2,131	*372	*12	*372	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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[3]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Personal services: Beauty shops														
Total	230,053	2,707,568	531,372	92,020	776,422	692,151	195,328	733,567	34,725	41,418	3.1	5.2	4.8	14.2
Under $2,500	52,386	72,500	10,975	8,843	2,180	12,683	35,483	23,465	16,903	10,782	6.5	7.1	9.4	18.4
$2,500 under $5,000	52,622	196,329	26,048	10,380	4,614	75,868	47,200	83,506	5,422	7,736	6.6	8.7	8.1	32.2
$5,000 under $10,000	54,472	375,864	54,457	15,105	21,404	148,979	48,872	157,358	5,600	8,379	6.4	8.6	7.5	28.9
$10,000 under $25,000	48,875	725,167	112,340	25,337	149,175	213,164	41,282	224,226	5,593	11,062	7.0	7.2	8.4	33.8
$25,000 under $50,000	14,909	326,660	104,930	14,806	198,063	112,364	14,101	113,357	*808	*993	11.2	11.4	13.3	—
$50,000 under $100,000	6,427	470,491	104,091	12,526	213,906	90,512	6,427	90,512	—	—	16.7	17.0	18.1	—
$100,000 under $200,000	2,173	282,704	87,359	5,904	156,201	33,009	1,774	35,471	*399	*2,462	27.3	26.9	30.7	—
$200,000 under $500,000	*183	*51,532	27,120	*1,123	29,586	*4,759	*163	*4,759	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	*6	*6,319	4,054	*196	3,291	*813	*6	*813	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Barber shops														
Total	88,075	784,895	54,257	14,426	110,253	387,898	91,055	391,842	5,020	3,944	5.2	7.1	6.8	29.3
Under $2,500	15,904	21,498	1,527	1,338	283	7,025	11,552	9,980	4,352	2,955	12.0	13.4	17.1	32.1
$2,500 under $5,000	16,245	59,806	1,350	763	217	34,579	16,245	34,579	—	—	12.5	12.7	13.8	—
$5,000 under $10,000	32,824	232,177	6,969	5,633	4,593	139,573	32,451	139,974	*373	*401	8.6	8.6	9.1	—
$10,000 under $25,000	15,687	238,770	15,448	3,594	22,898	140,985	15,592	141,573	*295	*588	11.8	12.1	12.4	—
$25,000 under $50,000	4,113	136,243	19,838	2,046	51,338	48,486	4,113	48,486	—	—	21.8	22.2	22.3	—
$50,000 under $100,000	*1,081	*63,762	8,788	*827	23,777	*16,723	*1,081	*16,723	—	—	—	—	—	—
$100,000 under $200,000	**21	**12,639	339	**227	**7,049	**527	**21	**527	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	—	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Other personal services														
Total	223,885	1,654,718	387,686	75,391	176,449	480,035	197,241	523,417	26,549	43,382	3.4	7.3	8.0	16.3
Under $2,500	139,854	139,261	4,883	8,403	1,345	81,838	121,723	78,211	18,035	16,375	4.5	5.3	6.4	21.5
$2,500 under $5,000	34,956	125,711	5,672	5,913	1,854	58,813	31,913	65,299	3,043	6,486	8.0	8.2	9.4	52.3
$5,000 under $10,000	19,159	128,056	19,312	5,468	4,182	50,651	16,760	53,340	2,399	2,689	11.0	11.2	12.4	33.3
$10,000 under $25,000	16,493	252,913	50,266	8,963	21,841	76,015	14,371	85,589	2,122	9,574	11.4	11.7	14.0	37.3
$25,000 under $50,000	5,371	198,753	40,425	8,798	35,606	54,835	4,666	57,566	*505	*2,731	18.2	18.3	20.8	—
$50,000 under $100,000	5,598	384,048	121,657	17,709	53,640	98,966	5,186	100,773	*412	*3,807	17.4	17.5	18.8	—
$100,000 under $200,000	1,986	290,608	104,887	15,936	38,829	52,661	1,953	54,581	*33	*1,720	25.0	25.4	24.8	—
$200,000 under $500,000	446	118,865	33,875	5,765	15,921	25,014	446	25,014	—	—	38.7	38.2	33.9	—
$500,000 under $1,000,000	*23	**18,483	6,509	**438	**3,231	**3,044	**23	**3,044	—	—	—	—	—	—
$1,000,000 under $2,000,000	**	**	—	**	**	**	**	**	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services: Total														
Total	621,234	7,904,163	1,619,978	371,483	972,685	2,484,658	491,349	2,611,629	129,879	326,971	1.7	3.3	2.7	5.8
Under $2,500	248,799	263,254	20,087	35,606	5,996	—7,124	181,072	128,885	66,811	136,009	2.9	3.5	4.5	7.3
$2,500 under $5,000	101,653	362,604	27,653	23,148	10,583	131,701	84,338	177,447	17,108	45,746	4.5	4.6	5.5	19.5
$5,000 under $10,000	93,930	668,139	51,538	38,609	21,381	284,811	83,703	324,261	10,211	39,450	4.6	4.8	5.8	17.2
$10,000 under $25,000	101,655	1,595,496	163,434	75,616	82,876	735,583	92,842	772,745	8,747	37,162	4.3	4.5	5.0	17.5
$25,000 under $50,000	45,639	1,529,116	260,973	54,240	111,100	631,571	42,333	652,007	3,306	20,436	6.1	6.1	6.6	20.0
$50,000 under $100,000	18,810	1,305,657	318,692	52,260	227,621	372,733	17,018	384,520	1,792	11,787	8.7	8.8	9.1	22.4
$100,000 under $200,000	8,005	1,048,482	285,350	41,617	279,662	184,365	7,544	196,575	461	12,210	13.5	13.7	12.7	38.4
$200,000 under $500,000	2,230	628,817	208,991	32,551	154,558	100,997	2,018	114,390	212	13,393	19.8	19.2	14.9	48.0
$500,000 under $1,000,000	402	281,681	148,025	10,262	44,373	30,972	380	36,353	*22	*5,381	24.8	24.2	18.2	51.2
$1,000,000 under $2,000,000	92	130,773	69,999	5,510	26,394	8,810	88	12,841	*4	*3,831	20.6	21.0	—	—
$2,000,000 under $5,000,000	**19	**92,064	**67,236	**1,844	**8,242	**10,239	**15	**11,805	**4	**1,566	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Business services: Advertising														
Total	27,859	758,474	331,870	10,372	53,218	148,956	21,871	160,494	5,972	11,538	6.5	13.7	12.8	28.5
Under $2,500	9,883	11,117	711	916	389	85	8,034	4,531	3,813	4,446	14.5	17.4	21.6	39.9
$2,500 under $5,000	1,747	6,772	1,057	*126	151	1,967	1,332	2,237	*415	*270	30.7	32.5	42.6	—
$5,000 under $10,000	3,673	28,075	2,377	*331	963	9,361	3,249	11,041	*424	*1,680	24.9	26.1	28.2	—
$10,000 under $25,000	5,273	84,502	21,436	2,560	679	25,786	4,218	28,930	*1,055	*3,144	19.0	19.8	23.0	—
$25,000 under $50,000	3,402	112,999	32,965	1,719	1,800	30,458	3,402	30,458	—	—	22.9	23.1	29.2	—
$50,000 under $100,000	2,855	189,815	60,133	2,739	13,166	47,101	2,406	48,718	*449	*1,617	23.7	24.0	28.3	—
$100,000 under $200,000	844	122,811	67,081	987	23,585	13,777	826	14,158	*16	*381	43.9	45.8	39.4	—
$200,000 under $500,000	*171	*43,211	28,699	*150	1,849	*8,161	*171	*8,181	—	—	—	—	—	—
$500,000 under $1,000,000	217	152,363	106,130	*345	7,950	11,442	217	11,442	—	—	41.7	39.9	37.9	—
$1,000,000 under $2,000,000	*14	*16,809	11,381	*399	2,581	*818	*14	*818	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services: Services to buildings														
Total	100,021	1,089,545	249,522	37,679	304,920	336,433	90,732	347,372	9,289	10,939	4.7	9.7	7.1	23.7
Under $2,500	38,472	47,431	2,345	2,131	1,490	22,260	32,418	27,188	6,054	4,926	7.6	8.6	9.8	25.8
$2,500 under $5,000	18,929	67,077	4,020	2,349	3,540	34,017	17,337	35,790	*1,592	*1,773	11.0	11.2	12.9	—
$5,000 under $10,000	15,882	112,637	8,537	4,975	6,211	54,745	15,636	56,032	*246	*1,287	12.2	12.6	14.5	—
$10,000 under $25,000	18,622	295,350	34,430	10,027	33,977	135,661	17,987	135,961	*635	*300	11.1	11.3	12.6	—
$25,000 under $50,000	4,659	152,318	40,519	7,000	39,958	38,407	3,932	38,819	*727	*2,412	20.3	20.8	24.2	—
$50,000 under $100,000	1,941	126,904	34,081	3,527	65,244	27,478	1,907	27,489	***35	**239	28.7	28.9	32.2	—
$100,000 under $200,000	1,089	140,371	40,289	*4,341	81,003	15,188	1,089	15,188	—	—	40.0	40.7	40.5	—
$200,000 under $500,000	*390	*110,458	61,841	*3,024	61,924	*7,172	*390	*7,172	—	—	—	—	—	—
$500,000 under $1,000,000	*29	*22,132	14,707	*205	13,452	*3,252	*29	*3,252	—	—	—	—	—	—
$1,000,000 under $2,000,000	**8	**14,671	8,774	**100	**8,120	**253	*7	*481	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	—	**	**	**	—	—	**	**	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Business services: Management and public relations														
Total	**161,405**	**1,918,111**	**115,728**	**51,133**	**126,208**	**904,629**	**125,210**	**1,008,951**	**35,024**	**104,322**	**3.2**	**5.1**	**4.6**	**10.4**
Under $2,500	59,231	62,632	4,163	5,650	1,839	—23,397	33,554	28,503	25,647	51,900	5.5	7.0	9.3	11.4
$2,500 under $5,000	28,431	101,965	3,092	4,059	2,918	38,055	22,878	53,245	5,414	15,190	8.2	8.4	10.1	41.5
$5,000 under $10,000	28,359	186,588	6,231	6,791	3,713	93,573	23,548	105,008	2,811	11,435	8.2	8.5	9.5	21.4
$10,000 under $25,000	28,221	442,637	9,558	11,568	12,131	265,123	27,030	271,542	1,191	6,419	7.6	7.7	8.2	23.6
$25,000 under $50,000	12,410	429,985	21,482	8,510	8,512	258,486	11,969	262,188	441	3,702	10.5	10.6	10.4	37.2
$50,000 under $100,000	4,929	347,491	37,731	5,069	31,051	161,964	4,783	163,449	146	1,484	15.0	15.2	13.8	36.6
$100,000 under $200,000	1,410	178,224	15,869	4,316	48,636	58,037	1,122	61,460	288	3,423	27.1	28.4	21.0	45.9
$200,000 under $500,000	355	99,598	762	1,269	14,069	36,663	286	43,247	*69	*6,584	29.3	26.2	21.6	74.7
$500,000 under $1,000,000	**59	**68,991	**18,840	**2,803	**5,299	**16,125	**42	**20,310	**17	**4,185	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**	**	—	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other business services														
Total	**331,949**	**4,128,233**	**922,756**	**272,299**	**488,539**	**1,094,640**	**253,538**	**1,294,812**	**77,393**	**200,172**	**2.4**	**4.7**	**4.1**	**7.5**
Under $2,500	141,433	142,074	12,868	26,909	2,278	—8,072	89,066	68,663	51,497	74,735	3.9	4.7	6.3	10.2
$2,500 under $5,000	52,546	186,790	19,484	16,614	4,074	57,662	42,791	86,175	9,687	28,513	6.3	6.4	7.9	21.9
$5,000 under $10,000	48,016	340,839	34,393	26,512	10,488	127,132	41,270	152,180	6,730	25,048	6.6	6.7	8.3	23.9
$10,000 under $25,000	49,538	773,007	98,010	51,563	36,089	309,013	43,607	336,312	5,866	27,299	6.3	6.5	7.7	22.2
$25,000 under $50,000	25,168	833,816	166,007	35,911	60,829	306,220	23,030	320,542	2,139	14,322	8.5	8.5	9.7	24.3
$50,000 under $100,000	9,085	641,447	184,767	40,925	128,120	136,190	7,922	144,865	1,163	8,675	12.8	13.0	14.6	26.5
$100,000 under $200,000	4,662	605,056	162,112	31,973	128,438	97,363	4,505	105,769	157	8,406	17.9	18.0	18.7	52.3
$200,000 under $500,000	1,314	375,652	117,689	28,106	76,816	49,001	1,171	55,810	*143	*6,809	25.6	25.5	21.9	—
$500,000 under $1,000,000	122	82,110	26,387	9,513	19,530	13,352	116	15,093	*6	*1,741	30.1	31.0	28.6	—
$1,000,000 under $2,000,000	48	64,088	33,605	2,468	14,171	799	45	4,085	*3	*3,286	28.7	29.1	37.6	—
$2,000,000 under $5,000,000	**16	**83,354	**67,236	**1,785	**7,906	**3,980	**13	**5,318	**3	**1,338	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Automobile repair and services: Total														
Total	**188,541**	**6,741,232**	**3,294,089**	**294,236**	**1,111,982**	**806,700**	**139,831**	**934,303**	**46,881**	**127,603**	**3.3**	**5.1**	**4.9**	**10.2**
Under $2,500	31,961	37,581	14,861	10,481	1,150	—14,378	15,176	9,808	16,755	24,186	8.2	9.9	15.1	17.4
$2,500 under $5,000	18,692	70,115	18,862	7,316	1,153	4,129	11,943	17,444	6,749	13,315	10.9	11.2	17.5	27.5
$5,000 under $10,000	27,276	196,952	64,524	17,408	8,665	31,125	20,737	47,774	6,539	16,649	9.4	9.4	13.0	24.3
$10,000 under $25,000	42,820	698,513	258,826	36,698	40,491	123,812	33,450	153,353	9,370	29,541	7.2	7.3	9.7	19.8
$25,000 under $50,000	27,566	969,836	437,343	41,362	107,356	178,140	24,724	191,737	2,842	13,597	8.5	8.6	10.4	28.4
$50,000 under $100,000	20,877	1,498,523	722,190	59,649	263,955	199,558	18,126	212,775	2,751	13,217	9.2	9.4	11.2	39.1
$100,000 under $200,000	12,579	1,640,486	847,063	43,780	337,544	173,046	11,392	185,192	988	12,146	11.4	11.4	12.9	53.1
$200,000 under $500,000	4,220	1,227,127	698,965	36,369	299,271	96,679	3,638	99,277	*582	*2,398	17.0	16.8	17.8	—
$500,000 under $1,000,000	480	301,075	173,494	33,806	44,038	11,242	381	13,651	*99	*2,409	34.0	33.7	40.2	—
$1,000,000 under $2,000,000	63	81,973	40,094	7,332	10,042	2,609	57	2,754	*6	*145	33.7	32.1	40.0	—
$2,000,000 under $5,000,000	*7	*19,050	17,867	*35	317	*538	*7	*538	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
***Automobile repair and services:* Automobile repair shops: Total**														
Total	**152,792**	**5,848,574**	**3,020,115**	**156,595**	**1,026,123**	**742,617**	**119,308**	**825,224**	**33,458**	**82,607**	**3.7**	**5.6**	**5.3**	**12.5**
Under $2,500	22,713	27,751	11,688	4,836	381	—4,456	12,043	7,394	10,640	11,850	9.8	11.5	16.5	23.7
$2,500 under $5,000	14,190	53,342	18,153	2,314	1,050	8,800	9,954	15,105	4,236	6,305	12.6	12.6	19.3	32.8
$5,000 under $10,000	20,561	148,821	83,493	7,590	4,950	23,637	15,297	35,758	5,264	12,121	10.6	10.8	15.0	28.4
$10,000 under $25,000	36,540	589,538	246,874	22,870	31,423	114,164	29,605	132,992	6,935	18,828	7.9	8.0	10.3	23.8
$25,000 under $50,000	25,117	884,204	418,725	31,778	100,970	180,573	22,310	172,405	2,807	11,832	9.0	9.1	11.1	31.2
$50,000 under $100,000	18,248	1,297,999	665,983	35,125	240,635	171,157	15,949	183,314	2,299	12,157	10.0	10.2	12.0	42.4
$100,000 under $200,000	11,056	1,437,477	763,177	28,658	313,236	162,921	10,392	169,831	*664	*6,910	12.3	12.3	13.6	—
$200,000 under $500,000	4,008	1,167,875	673,774	19,288	294,175	92,558	3,428	94,816	*580	*2,258	17.7	17.5	18.3	—
$500,000 under $1,000,000	325	199,087	125,273	3,608	34,588	11,309	*294	*11,855	*31	*346	41.1	40.7	—	—
$1,000,000 under $2,000,000	**34	**42,582	**32,975	**330	**4,712	**1,954	**34	**1,954	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General Automobile repair shops														
Total	**96,657**	**3,301,528**	**1,769,311**	**85,203**	**529,012**	**422,810**	**73,275**	**473,965**	**23,380**	**51,355**	**4.7**	**7.3**	**7.0**	**15.4**
Under $2,500	16,954	20,145	9,245	3,841	373	—4,678	8,232	4,765	8,720	9,443	11.2	13.5	20.4	27.6
$2,500 under $5,000	6,619	31,500	10,401	1,568	584	4,261	5,589	9,339	3,030	5,078	16.0	16.1	24.1	39.6
$5,000 under $10,000	14,695	103,214	43,653	5,661	3,332	14,487	10,477	23,377	4,218	8,890	12.6	12.8	18.9	33.3
$10,000 under $25,000	23,246	366,553	155,113	13,380	16,825	72,677	18,504	88,167	4,742	13,490	10.0	10.1	13.4	29.7
$25,000 under $50,000	13,901	489,878	245,964	18,258	45,437	96,621	12,843	101,759	1,058	5,138	12.2	12.4	15.1	54.7
$50,000 under $100,000	9,673	697,101	390,542	15,288	116,803	91,362	8,773	95,478	*900	*4,116	13.8	14.1	18.0	—
$100,000 under $200,000	7,646	968,938	551,156	16,885	187,659	103,560	7,211	107,770	*435	*4,110	15.2	15.1	17.0	—
$200,000 under $500,000	1,745	512,296	301,353	7,239	142,525	38,337	1,489	39,122	*256	*785	27.6	27.1	28.4	—
$500,000 under $1,000,000	*167	*95,705	*66,229	*1,203	*14,828	*5,037	*148	*5,342	*21	*305	—	—	—	—
$1,000,000 under $2,000,000	*11	*16,197	*12,655	*82	*546	*848	*11	*848	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: *Other automobile repair*														
Total	**56,135**	**2,547,146**	**1,233,804**	**71,392**	**497,111**	**320,007**	**46,031**	**351,259**	**10,078**	**31,252**	**6.0**	**8.6**	**8.3**	**21.4**
Under $2,500	5,759	7,606	2,443	1,195	8	222	3,811	2,629	1,920	2,407	19.8	22.1	28.0	42.9
$2,500 under $5,000	5,571	21,842	7,752	746	366	4,539	4,365	5,766	*1,206	*1,227	20.2	21.1	32.0	38.5
$5,000 under $10,000	5,866	45,607	19,840	1,929	1,616	9,150	4,820	12,381	*1,046	*3,231	19.6	20.0	24.5	54.6
$10,000 under $25,000	13,294	222,983	91,781	9,490	14,598	41,487	11,101	46,825	2,193	5,338	12.8	13.1	15.8	37.6
$25,000 under $50,000	11,216	394,326	172,761	13,518	55,538	63,952	9,467	70,646	1,749	8,694	13.3	13.5	16.2	35.9
$50,000 under $100,000	8,575	600,898	275,441	19,839	123,832	79,795	7,176	87,836	1,399	8,041	14.5	14.7	18.0	58.1
$100,000 under $200,000	3,410	468,538	212,021	9,973	125,577	59,261	3,181	62,061	*229	*2,800	21.0	21.1	22.9	—
$200,000 under $500,000	2,263	655,579	372,421	12,049	151,650	54,221	1,939	55,694	*324	*1,473	23.1	23.0	24.0	—
$500,000 under $1,000,000	*158	*103,382	59,044	*2,405	19,760	*6,272	*148	*6,313	*10	*41	—	—	—	—
$1,000,000 under $2,000,000	**23	**26,385	**20,320	**248	**4,166	**1,108	**23	**1,108	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Automobile repair and services: Automobile parking and other services														
Total	33,749	892,558	273,974	137,841	85,859	84,083	20,325	109,079	13,225	44,996	7.8	12.5	12.8	17.4
Under $2,500	9,248	9,830	3,173	5,845	769	−9,922	3,133	2,414	8,115	12,336	15.3	19.5	35.2	25.5
$2,500 under $5,000	4,502	18,774	709	5,002	103	−4,671	1,989	2,339	2,513	7,010	21.7	23.0	38.4	43.1
$5,000 under $10,000	6,715	48,131	1,031	9,818	1,715	7,488	5,440	12,016	1,275	4,528	20.3	19.6	26.6	48.6
$10,000 under $25,000	6,280	108,977	11,952	13,828	9,068	9,648	3,845	20,361	2,435	10,713	17.1	17.9	27.5	35.3
$25,000 under $50,000	2,449	85,632	18,618	9,586	6,383	17,587	2,414	19,332	*35	*1,765	25.0	24.8	27.5	—
$50,000 under $100,000	2,829	200,524	56,207	24,524	23,320	28,401	2,177	29,461	452	1,060	24.5	25.0	30.7	36.7
$100,000 under $200,000	1,523	203,009	83,886	14,922	24,308	10,125	1,000	15,361	*324	*5,236	30.9	31.5	39.0	—
$200,000 under $500,000	212	59,252	25,191	17,061	5,096	4,321	210	4,461	*2	*140	41.6	41.0	49.8	—
$500,000 under $1,000,000	*155	*101,968	48,221	*30,198	9,450	*—67	*87	*1,996	*68	*2,063	—	—	—	—
$1,000,000 under $2,000,000	*30	*41,682	9,357	*7,008	5,364	*871	*24	*816	*6	*145	—	—	—	—
$2,000,000 under $5,000,000	*6	*16,759	15,629	*29	283	*522	*6	*522	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Miscellaneous repair services														
Total	260,181	3,589,845	1,620,309	134,248	422,779	769,993	191,358	858,304	68,472	88,311	2.8	5.3	4.9	8.6
Under $2,500	88,293	89,399	26,713	13,682	1,139	−8,009	44,559	27,160	43,431	35,169	4.9	6.2	10.5	10.2
$2,500 under $5,000	38,707	138,741	39,378	12,027	2,110	29,577	28,520	42,938	10,159	13,361	7.6	7.6	10.8	31.2
$5,000 under $10,000	43,227	314,011	108,825	15,737	5,240	78,636	36,146	94,846	7,081	16,210	7.2	7.4	10.1	27.1
$10,000 under $25,000	50,587	812,156	268,710	31,860	27,426	253,507	45,552	263,306	5,035	9,799	6.7	6.8	8.2	27.1
$25,000 under $50,000	24,473	814,003	345,447	27,193	70,592	202,132	22,865	209,029	1,608	6,897	9.0	9.2	10.6	41.5
$50,000 under $100,000	12,006	831,072	405,592	20,445	150,152	144,502	10,922	148,981	1,084	4,479	12.2	12.5	14.2	47.6
$100,000 under $200,000	2,013	304,667	136,100	7,778	81,767	44,777	1,946	44,905	*67	*128	26.2	27.2	27.1	—
$200,000 under $500,000	631	253,380	163,258	5,021	79,356	24,478	631	24,478	—	—	37.6	37.6	35.5	—
$500,000 under $1,000,000	*10	*8,977	5,045	*278	1,365	*190	*9	*266	*1	*76	—	—	—	—
$1,000,000 under $2,000,000	*8	*11,836	9,861	*92	1,599	*395	*8	*395	—	—	—	—	—	—
$2,000,000 under $5,000,000	*6	*13,389	11,570	*135	2,033	*—192	—	—	*6	*192	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion picture: Total														
Total	259,422	3,176,842	608,248	315,552	350,278	226,523	148,829	700,430	110,393	473,907	2.8	5.8	5.3	5.1
Under $2,500	127,387	112,567	7,963	52,466	2,731	−155,141	54,326	31,989	72,861	187,130	3.9	5.2	8.3	7.3
$2,500 under $5,000	41,745	148,462	7,578	26,742	4,361	−4,995	26,331	41,883	15,419	46,878	8.2	7.9	10.4	17.1
$5,000 under $10,000	36,326	257,813	14,890	29,516	10,207	27,621	25,351	75,999	10,969	48,378	7.8	7.7	11.1	18.8
$10,000 under $25,000	27,816	423,129	53,918	43,592	25,627	57,231	20,865	114,372	6,950	57,141	8.5	8.7	12.4	15.7
$25,000 under $50,000	12,281	427,532	80,549	31,634	38,077	59,259	9,869	92,783	2,392	33,524	12.0	12.3	17.4	21.5
$50,000 under $100,000	8,152	568,093	114,594	51,532	61,357	82,266	6,746	123,075	1,406	40,809	13.9	14.2	16.6	23.7
$100,000 under $200,000	4,404	578,251	175,234	31,141	89,582	57,574	4,213	80,088	191	22,514	18.4	18.4	18.2	14.1
$200,000 under $500,000	1,039	331,571	95,722	31,481	64,569	28,559	916	51,133	123	22,574	25.3	27.2	21.6	21.7
$500,000 under $1,000,000	177	119,422	15,619	6,234	22,900	25,276	137	30,745	40	5,469	20.9	21.2	23.0	27.5
$1,000,000 under $2,000,000	54	67,393	14,780	6,391	12,147	7,529	28	11,400	26	3,871	22.7	21.0	2.8	4.7
$2,000,000 under $5,000,000	32	91,533	15,908	4,023	14,654	18,238	20	23,857	*12	*5,619	24.2	20.8	0.3	—
$5,000,000 under $10,000,000	**7	**51,078	**11,493	**800	**4,064	**23,106	**7	**23,106	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—

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[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Amusement and recreation services, including motion pictures: Producers, orchestras, and entertainers														
Total	113,835	920,851	89,362	54,813	95,890	253,929	82,137	321,207	31,498	67,278	4.4	8.3	8.7	12.2
Under $2,500	58,488	60,774	1,947	13,209	295	−13,969	35,081	22,182	23,407	36,151	6.0	7.3	10.2	14.2
$2,500 under $5,000	21,966	78,580	2,023	10,845	909	21,379	18,437	30,663	3,529	9,284	11.4	11.2	12.8	40.0
$5,000 under $10,000	17,205	120,095	2,942	11,049	4,364	37,208	13,701	45,585	3,504	8,377	11.5	11.6	14.7	33.4
$10,000 under $25,000	10,448	148,200	6,016	8,132	5,204	56,740	9,837	60,754	611	4,014	14.9	14.9	18.4	60.1
$25,000 under $50,000	3,108	109,056	8,017	3,467	14,316	25,026	2,677	31,377	*431	*6,351	24.3	24.5	31.3	57.7
$50,000 under $100,000	1,624	113,571	9,961	3,653	15,528	29,538	1,620	30,355	**6	**986	32.7	32.7	32.1	—
$100,000 under $200,000	372	43,471	2,463	330	3,000	14,560	370	14,729	**	**	55.9	49.3	32.8	—
$200,000 under $500,000	318	97,236	40,888	1,635	32,130	24,541	315	26,078	**4	**1,716	45.7	45.9	27.2	—
$500,000 under $1,000,000	76	53,634	123	1,012	9,574	18,295	75	18,476	**	**	31.8	32.2	21.4	—
$1,000,000 under $2,000,000	10	15,208	1,471	276	1,475	7,510	10	7,510	—	—	—	—	—	—
$2,000,000 under $5,000,000	16	47,133	7,525	1,003	7,474	15,077	10	15,474	*6	*397	34.2	32.6	—	—
$5,000,000 under $10,000,000	**4	**33,693	**5,986	**202	**1,621	**18,024	**4	**18,024	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Amusement and recreation services, including motion pictures: Professional sports clubs and promoters														
Total	1,293	54,216	15,925	2,858	6,000	7,417	624	12,923	669	5,506	33.6	44.7	39.4	55.2
Under $2,500	*484	*253	1	*7	10	*—1,055	*249	*67	*235	*1,122	—	—	—	—
$2,500 under $5,000	*29	*107	17	*4	—	*—39	—	—	*29	*39	—	—	—	—
$5,000 under $10,000	*64	*459	6	*103	5	*205	*29	*239	*35	*34	—	—	—	—
$10,000 under $25,000	435	5,525	1,315	*556	—	−438	*82	*901	**354	**1,497	58.7	54.6	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	*132	*7,795	—	*84	—	*4,739	*131	*4,896	**	**	—	—	—	—
$100,000 under $200,000	*125	*22,233	14,586	*381	2,715	*2,306	*125	*2,306	—	—	—	—	—	—
$200,000 under $500,000	**24	**17,844	—	**1,743	**3,270	**1,697	**8	**4,514	*18	*2,817	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	**	**	—	**	—	**	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	—	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures: Racing, including track operation														
Total	53,998	468,032	35,623	107,115	45,793	−258,217	8,568	38,358	45,278	294,575	6.0	12.0	21.8	7.0
Under $2,500	31,014	17,183	3,611	25,418	840	−107,882	1,431	421	29,383	108,303	7.4	11.8	63.5	10.4
$2,500 under $5,000	7,855	26,084	3,914	8,935	1,834	−24,495	1,075	1,559	6,779	26,058	21.3	18.9	48.3	25.1
$5,000 under $10,000	6,365	42,553	1,131	8,673	1,520	−24,589	2,049	3,252	4,316	27,941	16.9	17.1	49.7	28.9
$10,000 under $25,000	4,865	71,864	8,219	16,237	3,025	−31,109	1,946	4,990	2,919	36,099	19.5	19.8	54.0	19.5
$25,000 under $50,000	1,992	61,583	4,436	11,007	2,427	−17,538	1,045	4,859	947	22,397	26.9	25.7	53.9	26.5
$50,000 under $100,000	1,134	79,025	5,237	13,533	3,374	−23,741	498	7,106	636	30,847	30.2	30.6	47.8	29.2
$100,000 under $200,000	569	90,019	2,365	9,861	21,632	−7,838	436	9,886	133	17,724	40.0	45.5	45.6	18.6
$200,000 under $500,000	168	46,938	1,081	8,501	3,378	−8,748	*81	*5,609	87	14,357	42.5	37.4	—	24.0
$500,000 under $1,000,000	*36	**32,883	**5,627	**8,830	**7,763	**—10,173	**7	**676	**29	**10,849	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	—	—	**	**	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Amusement and recreation services, *including motion pictures*: Other amusement and recreation services														
Total	**90,496**	**1,733,943**	**467,338**	**150,968**	**202,593**	**221,394**	**57,500**	**327,942**	**32,988**	**106,548**	**4.8**	**8.6**	**8.6**	**9.3**
Under $2,500	37,401	34,357	2,404	13,832	1,586	−22,235	17,565	9,319	19,836	41,554	7.1	9.4	14.5	14.0
$2,500 under $5,000	11,895	43,691	1,624	9,158	1,618	−1,836	6,619	9,661	5,076	11,497	13.5	13.8	19.9	24.5
$5,000 under $10,000	12,632	94,706	10,811	9,691	4,318	14,897	9,572	26,923	3,114	12,026	12.5	12.8	18.0	25.6
$10,000 under $25,000	12,070	197,740	38,358	18,667	17,398	32,036	9,000	47,727	3,068	15,691	12.5	12.9	17.6	31.5
$25,000 under $50,000	7,181	256,793	68,094	17,160	21,334	51,771	6,167	56,547	1,014	4,776	16.1	16.5	22.3	38.1
$50,000 under $100,000	5,262	367,702	99,398	34,282	42,455	71,730	4,497	80,718	765	8,988	17.8	18.3	21.1	39.4
$100,000 under $200,000	3,338	422,528	155,820	20,449	62,235	48,546	3,262	53,187	56	4,621	22.1	22.1	24.0	25.4
$200,000 under $500,000	531	179,969	53,753	20,175	27,930	15,261	514	19,124	*17	*3,863	38.9	42.5	37.3	—
$500,000 under $1,000,000	80	54,114	14,950	2,610	11,410	10,369	61	11,809	*19	*1,440	33.6	33.4	49.7	—
$1,000,000 under $2,000,000	31	38,149	9,454	3,773	6,401	3,407	*12	*3,674	*19	*267	35.3	34.2	—	—
$2,000,000 under $5,000,000	**15	**44,194	**12,664	**1,169	**5,908	**7,448	**11	**9,273	4	1,825	—	—	0.8	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Medical and health services: Total														
Total	**408,790**	**19,426,022**	**1,449,003**	**525,041**	**2,763,270**	**9,487,394**	**376,897**	**9,588,078**	**31,351**	**100,584**	**1.8**	**1.9**	**1.7**	**9.5**
Under $2,500	62,267	75,302	2,834	8,439	764	4,638	44,026	40,401	17,974	35,763	5.5	6.5	8.4	13.1
$2,500 under $5,000	40,662	146,133	3,518	5,682	1,560	79,325	36,881	88,747	3,512	9,422	7.2	7.3	8.3	24.8
$5,000 under $10,000	40,064	295,299	8,258	8,524	4,479	174,155	36,211	182,853	3,853	8,698	6.9	7.0	8.1	21.4
$10,000 under $25,000	64,117	1,058,419	41,235	40,289	46,749	552,185	60,395	573,626	3,722	21,441	5.3	5.4	5.8	26.4
$25,000 under $50,000	53,622	1,995,930	138,093	59,698	166,873	1,046,334	52,574	1,050,830	1,248	4,296	5.2	5.3	5.3	38.1
$50,000 under $100,000	89,774	6,502,538	440,781	184,336	842,214	3,336,879	89,111	3,342,655	663	5,776	3.4	3.4	3.2	38.8
$100,000 under $200,000	50,204	6,571,832	466,475	152,851	978,467	3,347,884	50,016	3,351,045	188	3,161	3.4	3.4	3.1	65.1
$200,000 under $500,000	7,027	1,911,154	199,503	46,545	392,598	806,116	6,938	807,815	*89	*1,699	7.2	7.7	5.2	—
$500,000 under $1,000,000	649	413,208	40,964	8,831	138,025	101,637	591	105,088	*52	*3,451	18.6	17.3	11.5	—
$1,000,000 under $2,000,000	151	201,811	35,197	3,824	88,182	25,143	123	26,271	*28	*1,128	15.8	16.1	15.6	—
$2,000,000 under $5,000,000	**53	**254,376	**72,145	**5,922	**105,359	**13,098	**29	**18,947	**24	**5,849	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Medical and health services: Offices of physicians														
Total	**153,397**	**9,105,422**	**226,048**	**207,059**	**1,062,307**	**5,135,906**	**138,240**	**5,182,972**	**15,032**	**47,066**	**2.6**	**2.4**	**2.3**	**11.3**
Under $2,500	16,144	18,335	975	5,425	348	−18,362	6,789	5,699	9,230	24,261	9.8	11.7	18.0	18.4
$2,500 under $5,000	9,426	35,604	144	2,306	930	10,442	7,721	15,264	1,705	4,822	12.7	13.0	16.8	27.3
$5,000 under $10,000	11,969	84,892	303	3,204	722	41,502	9,563	45,969	1,806	4,467	10.9	11.2	13.6	27.3
$10,000 under $25,000	23,602	407,082	2,730	14,006	22,928	215,362	22,029	223,121	1,579	7,759	7.9	8.1	9.0	31.2
$25,000 under $50,000	22,502	817,134	15,479	23,157	63,788	475,988	21,943	476,379	559	2,391	7.3	7.3	7.5	50.1
$50,000 under $100,000	39,351	2,848,080	47,370	61,149	310,403	1,708,873	39,285	1,711,164	*66	*2,291	4.7	4.6	4.5	—
$100,000 under $200,000	**30,991	**4,843,084	**158,077	**97,663	**648,595	**2,687,775	**30,904	**2,688,850	**87	**1,075	—	—	—	—
$200,000 under $500,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	**12	**53,231	**968	**149	**14,634	**14,326	**12	**14,326	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

** The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Medical and health services: Offices of dentists														
Total	**86,273**	**6,078,052**	**553,657**	**185,880**	**957,348**	**2,748,000**	**82,732**	**2,763,915**	**3,541**	**17,915**	**3.8**	**3.7**	**3.6**	**32.3**
Under $2,500	3,445	4,213	926	535	377	−2,333	1,495	1,004	1,950	3,337	22.9	26.7	37.3	39.6
$2,500 under $5,000	2,497	9,511	952	451	36	3,971	2,408	5,224	*89	*1,253	28.9	29.6	32.7	—
$5,000 under $10,000	2,597	20,127	2,664	1,404	251	9,708	2,376	10,326	*221	*618	24.9	25.0	30.5	—
$10,000 under $25,000	9,732	176,509	14,843	9,294	18,022	64,650	8,756	75,993	*976	*11,330	13.9	14.3	18.0	—
$25,000 under $50,000	14,470	567,646	48,208	18,449	59,756	284,379	14,205	285,361	*265	*982	10.4	10.6	10.7	—
$50,000 under $100,000	33,615	2,517,102	229,761	85,618	368,849	1,167,538	33,581	1,167,744	*34	*206	6.0	5.9	5.8	—
$100,000 under $200,000	18,460	2,361,658	215,848	60,822	415,153	1,075,183	18,460	1,075,183	—	—	8.3	8.1	5.8	—
$200,000 under $500,000	1,391	348,407	29,552	8,683	63,528	129,486	1,385	129,672	*6	*186	18.3	17.9	14.7	—
$500,000 under $1,000,000	*44	*31,462	353	*406	12,029	*7,173	*44	*7,173	—	—	—	—	—	—
$1,000,000 under $2,000,000	*19	*28,025	*7,660	*150	15,080	*4,189	*19	*4,189	—	—	—	—	—	—
$2,000,000 under $5,000,000	**3	**13,392	**4,888	**58	**6,248	**2,057	**3	**2,057	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical and health services														
Total	**169,120**	**4,242,548**	**669,300**	**132,102**	**743,615**	**1,605,488**	**155,925**	**1,641,191**	**12,778**	**35,703**	**3.4**	**4.8**	**4.2**	**15.1**
Under $2,500	42,678	54,754	931	2,479	41	25,333	35,742	33,498	6,794	8,165	6.9	8.0	9.5	25.1
$2,500 under $5,000	28,739	101,018	2,422	2,925	534	84,912	26,752	88,259	1,718	3,347	8.9	9.0	9.8	48.6
$5,000 under $10,000	26,098	190,280	5,291	4,016	3,496	122,945	24,272	126,558	1,825	3,613	9.1	9.3	10.3	35.0
$10,000 under $25,000	30,783	474,829	23,562	18,989	7,789	272,173	29,618	274,522	1,167	2,349	8.2	8.3	8.8	52.4
$25,000 under $50,000	16,850	611,170	76,408	18,092	43,329	285,967	16,426	286,890	*424	*923	10.1	10.3	10.5	—
$50,000 under $100,000	16,808	1,137,376	163,550	37,569	162,962	480,468	16,245	463,747	563	3,276	9.0	9.0	9.0	54.0
$100,000 under $200,000	5,284	715,864	155,812	18,545	138,264	274,819	5,183	276,993	*101	*2,374	12.2	12.2	11.8	84.2
$200,000 under $500,000	1,431	448,594	126,873	18,764	162,292	83,714	1,348	85,227	*83	*1,513	22.0	24.1	19.4	64.3
$500,000 under $1,000,000	322	202,391	24,782	6,122	84,243	12,896	265	16,295	*57	*3,399	34.7	32.1	35.3	51.6
$1,000,000 under $2,000,000	89	118,520	21,182	2,896	58,128	5,748	82	8,638	*27	*892	20.4	20.8	26.1	—
$2,000,000 under $5,000,000	**38	**187,753	**66,269	**5,705	**84,477	**−3,285	**14	**2,564	**24	**5,849	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Legal services														
Total	**154,776**	**4,987,006**	**129,062**	**108,891**	**631,304**	**2,450,118**	**132,590**	**2,519,595**	**22,186**	**69,479**	**3.2**	**3.7**	**3.4**	**14.7**
Under $2,500	26,491	25,075	575	3,253	2,662	−14,702	12,877	7,785	13,614	22,487	8.2	10.4	16.1	17.5
$2,500 under $5,000	14,378	50,438	306	4,042	2,661	14,722	11,807	24,797	2,571	10,075	10.8	10.8	13.5	38.9
$5,000 under $10,000	18,126	132,617	2,772	5,814	7,952	58,622	15,962	64,728	2,164	5,906	10.3	10.8	12.5	31.7
$10,000 under $25,000	33,474	570,058	6,077	17,124	48,142	285,650	30,888	296,678	2,586	11,028	7.4	7.6	8.2	27.8
$25,000 under $50,000	31,659	1,151,658	12,213	23,882	110,050	638,949	30,921	648,737	738	7,788	8.9	8.9	7.1	63.9
$50,000 under $100,000	21,714	1,455,409	38,512	31,430	178,180	787,714	21,436	796,348	278	8,634	7.0	7.0	6.7	63.9
$100,000 under $200,000	6,780	901,163	26,421	13,959	145,983	410,220	6,746	413,407	—	—	10.3	10.3	9.0	—
$200,000 under $500,000	2,002	571,777	23,519	8,192	102,577	221,916	2,001	222,290	—	—	14.9	14.7	11.0	—
$500,000 under $1,000,000	111	72,886	4,983	896	21,881	30,065	111	30,065	—	—	22.9	22.8	19.4	—
$1,000,000 under $2,000,000	38	48,995	12,136	243	10,150	14,002	38	14,002	—	—	26.8	26.8	14.4	—
$2,000,000 under $5,000,000	3	*8,930	1,666	*58	1,066	*2,758	3	2,758	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Educational services														
Total	142,332	819,701	66,513	54,848	119,525	246,810	113,632	291,251	26,694	44,441	3.9	8.6	7.3	16.1
Under $2,500	80,133	90,632	4,051	13,458	502	24,690	59,630	45,430	19,773	20,740	5.1	5.9	7.4	17.9
$2,500 under $5,000	26,946	94,909	4,657	6,932	1,066	44,208	24,266	47,402	2,652	3,194	8.9	9.0	10.6	37.0
$5,000 under $10,000	19,352	137,499	8,114	9,833	2,990	58,185	16,161	64,164	1,943	5,979	11.9	12.0	12.5	40.7
$10,000 under $25,000	10,648	163,615	9,664	10,617	24,251	44,253	8,741	57,542	1,907	13,269	13.7	14.1	17.8	41.0
$25,000 under $50,000	2,946	101,501	8,050	4,922	16,143	28,188	2,686	28,943	*260	*755	23.9	24.4	29.2	—
$50,000 under $100,000	1,745	120,367	22,416	6,701	38,973	17,399	1,586	17,883	*159	*484	32.4	33.2	48.5	—
$100,000 under $200,000	*323	*38,523	4,121	*417	10,915	*11,186	*323	*11,186	—	—	—	—	—	—
$200,000 under $500,000	*228	*55,529	—	*1,454	23,256	*13,713	*228	*13,713	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	*8	*9,238	5,440	*256	751	*1,556	*8	*1,556	—	—	—	—	—	—
$2,000,000 under $5,000,000	3	*7,888	—	*56	*678	*3,432	3	3,432	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Engineering and architectural services														
Total	75,897	1,524,143	242,129	42,571	259,208	521,878	60,655	567,764	15,242	45,886	4.8	8.1	6.9	18.5
Under $2,500	27,118	28,874	2,285	4,926	1,693	—10,598	15,536	11,543	11,582	22,141	8.3	10.8	14.2	23.9
$2,500 under $5,000	9,800	36,229	3,099	2,247	1,620	11,445	8,353	17,215	1,437	5,769	13.8	13.9	18.5	47.6
$5,000 under $10,000	10,530	75,042	2,455	4,516	609	31,359	9,466	38,177	1,064	6,788	13.7	13.9	18.4	51.1
$10,000 under $25,000	14,372	241,944	12,170	8,289	14,533	122,617	13,728	129,484	644	6,847	11.2	11.5	12.7	63.8
$25,000 under $50,000	7,181	244,846	22,409	5,870	32,237	118,018	7,054	118,100	*127	*84	14.7	14.8	15.8	—
$50,000 under $100,000	4,254	318,389	31,913	6,592	59,880	113,705	3,909	115,072	*345	*1,367	17.3	17.5	18.0	—
$100,000 under $200,000	1,732	244,337	32,951	4,807	76,333	72,842	1,732	72,842	—	—	25.7	26.4	22.3	—
$200,000 under $500,000	839	232,885	86,385	3,732	46,235	48,421	809	48,791	*30	*370	30.2	30.8	25.3	—
$500,000 under $1,000,000	42	31,804	8,407	515	9,595	6,733	36	8,856	*6	*2,123	30.1	30.9	38.2	—
$1,000,000 under $2,000,000	*18	*24,719	9,310	*348	8,750	*6,033	*18	*6,033	—	—	—	—	—	—
$2,000,000 under $5,000,000	**11	**45,074	**32,645	**729	**7,523	**1,274	**4	**1,671	**7	**397	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services: Total														
Total	149,324	1,845,447	62,138	72,155	295,414	864,098	133,449	885,845	15,751	21,747	3.5	5.8	5.4	28.8
Under $2,500	66,703	69,342	285	4,975	402	29,005	54,118	37,221	12,463	8,216	5.4	6.7	7.9	18.0
$2,500 under $5,000	25,176	90,409	757	3,135	1,057	53,273	23,433	55,053	*1,743	*1,780	9.0	9.2	10.1	—
$5,000 under $10,000	14,132	103,017	284	5,722	3,436	51,668	13,736	57,962	*396	*5,994	11.8	12.1	13.2	—
$10,000 under $25,000	20,310	326,703	5,574	15,264	20,412	182,392	18,506	186,692	804	4,300	9.6	10.0	11.0	52.5
$25,000 under $50,000	14,261	498,898	17,444	18,178	78,746	255,772	13,931	256,878	*330	*1,106	11.1	11.2	11.5	—
$50,000 under $100,000	**8,402	**663,914	**29,897	**22,309	**163,389	**265,066	**8,399	**265,146	**3	**80	—	—	—	—
$100,000 under $200,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$200,000 under $500,000	**340	**93,164	7,897	**2,572	**29,972	**26,922	**328	**27,193	**12	**271	—	—	—	—
$500,000 under $1,000,000	**	**	—	**	**	**	—	—	**	**	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services—Continued														
Accounting, auditing, and bookkeeping services: Certified public accountants														
Total	26,946	764,255	12,215	26,811	133,358	358,117	23,402	363,004	3,544	4,887	7.8	9.9	9.3	26.8
Under $2,500	6,161	5,656	1	824	21	—1,233	3,306	1,931	2,855	3,164	16.5	20.8	27.8	30.8
$2,500 under $5,000	2,515	9,931	271	*370	302	6,356	2,515	6,356	—	—	26.3	28.2	29.8	—
$5,000 under $10,000	2,006	15,703	—	1,052	34	7,272	1,881	7,695	*125	*423	30.2	31.0	30.9	—
$10,000 under $25,000	6,135	99,062	553	3,988	6,779	51,862	5,571	53,162	*564	*1,300	17.5	18.0	20.4	—
$25,000 under $50,000	5,339	184,203	3,822	6,401	13,430	112,532	5,339	112,532	—	—	17.3	17.2	17.4	—
$50,000 under $100,000	3,313	233,978	4,702	7,298	46,428	103,794	3,313	103,794	—	—	19.7	20.0	18.7	—
$100,000 under $200,000	1,264	159,293	1,884	8,217	44,047	56,767	1,264	56,767	—	—	28.9	27.3	25.9	—
$200,000 under $500,000	206	49,151	982	532	20,102	17,159	206	17,159	—	—	38.7	36.2	30.2	—
$500,000 under $1,000,000	*13	*7,258	—	*129	2,215	*3,608	*13	*3,608	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other accounting, auditing and bookkeeping services														
Total	122,378	1,081,192	49,923	45,344	162,058	505,981	110,047	522,841	12,207	16,860	4.0	7.1	6.6	36.1
Under $2,500	60,542	63,686	284	4,151	381	30,238	50,910	35,290	9,608	5,052	5.7	7.1	8.2	22.1
$2,500 under $5,000	22,661	80,478	486	2,765	755	46,917	20,918	48,697	*1,743	*1,780	9.5	9.8	10.7	—
$5,000 under $10,000	12,126	87,314	284	4,670	3,402	44,396	11,855	49,967	*271	*5,571	12.8	13.2	14.4	—
$10,000 under $25,000	14,175	227,621	5,021	11,276	13,633	130,530	13,935	133,530	*240	*3,000	11.6	12.0	13.1	—
$25,000 under $50,000	8,928	314,695	13,622	11,777	63,318	143,240	8,598	144,346	*330	*1,106	14.4	14.6	15.3	—
$50,000 under $100,000	**3,825	**270,843	**23,311	**8,794	**72,914	**104,505	**3,822	**104,565	**3	**80	—	—	—	—
$100,000 under $200,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$200,000 under $500,000	**121	**36,755	6,915	**1,911	**7,655	**6,155	**109	**6,426	**12	**271	—	—	—	—
$500,000 under $1,000,000	**	**	—	**	**	**	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	**	**	—	**	**	**	—	—	**	**	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services														
Total	189,170	1,209,507	204,079	44,634	47,404	470,701	112,110	562,808	56,824	92,107	3.4	6.4	5.8	8.0
Under $2,500	94,713	79,023	11,554	12,728	2,178	—40,334	44,241	29,124	50,239	69,458	4.5	5.9	8.8	8.3
$2,500 under $5,000	28,156	100,613	8,256	4,550	1,192	35,066	23,602	45,608	4,353	10,542	8.6	8.7	11.3	30.7
$5,000 under $10,000	20,450	141,331	15,680	4,450	2,353	60,088	19,071	64,120	1,377	4,032	10.1	10.2	12.0	39.6
$10,000 under $25,000	15,415	234,806	29,519	8,526	4,377	115,186	14,779	119,233	636	4,053	11.2	11.4	12.1	54.2
$25,000 under $50,000	7,304	234,890	29,650	5,921	9,388	123,063	7,236	124,969	*68	*1,906	15.0	14.9	15.3	—
$50,000 under $100,000	2,229	145,337	28,473	3,960	10,655	60,660	2,102	61,557	*127	*897	24.1	24.3	23.8	—
$100,000 under $200,000	605	89,746	14,316	2,099	12,035	41,173	587	42,274	*18	*1,101	34.0	36.2	27.3	—
$200,000 under $500,000	203	86,342	10,826	1,730	2,568	29,105	203	29,105	—	—	36.0	38.8	22.1	—
$500,000 under $1,000,000	62	42,634	14,567	337	2,209	19,189	62	19,189	—	—	31.9	35.9	23.1	—
$1,000,000 under $2,000,000	18	20,348	4,612	260	115	10,017	18	10,017	—	—	34.2	33.5	20.9	—
$2,000,000 under $5,000,000	**17	**54,437	**33,626	**75	334	**17,488	**11	**17,606	**6	**118	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	—	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.
[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts	Number of businesses	Business receipts	Cost of sales and operations	Depreciation	Payroll	Net income (less deficit)	Net income: Number of businesses	Net income: Amount	Deficit: Number of businesses	Deficit: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Nature of Business Not Allocable														
Total	34,263	394,626	149,282	14,537	37,883	107,403	25,658	124,811	8,335	17,408	8.6	16.3	12.8	25.0
Under $2,500	14,497	14,001	1,381	1,137	169	2,851	10,041	7,704	4,186	4,853	12.0	15.5	20.8	26.1
$2,500 under $5,000	7,142	25,037	1,969	5,061	1,384	3,265	4,525	10,443	2,817	7,178	24.2	23.1	25.0	49.3
$5,000 under $10,000	5,510	39,893	5,953	1,864	956	18,634	4,920	19,834	*590	*1,200	19.9	20.5	23.9	—
$10,000 under $25,000	3,977	62,885	9,352	4,627	3,872	24,192	3,138	27,006	*839	*2,214	23.1	23.6	26.8	—
$25,000 under $50,000	2,196	81,580	30,597	913	5,648	25,680	2,097	27,256	*99	*1,576	31.0	32.1	36.2	—
$50,000 under $100,000	**854	**88,557	**30,353	**431	**23,194	**27,731	**850	**28,118	**4	**387	—	—	—	—
$100,000 under $200,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$200,000 under $500,000	*72	*47,327	*36,947	*693	*1,650	*2,752	*72	*2,752	—	—	—	—	—	—
$500,000 under $1,000,000	**15	**35,346	**32,930	**11	**1,212	**1,698	**15	**1,698	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more														

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figures is shown in the uppermost cell marked **.

[1]This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate in columns 1 through 10 to which it refers gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	United States, total[2]							13 States, total						
All industries	11,358,235	374,960,465	4,190,787	35,538,960	7,456,380	17,381,285	49,500,188	6,236,988	212,460,188	2,153,927	20,688,324	3,994,252	8,714,350	29,268,288
All nonfarm industries	8,139,962	301,446,844	2,400,331	31,494,376	4,820,308	8,536,390	44,424,787	4,788,876	179,373,618	1,372,478	18,599,836	2,813,461	4,894,514	27,526,722
Agriculture, forestry, and fishing	3,470,438	77,709,573	1,859,733	4,621,997	2,819,232	9,190,234	5,735,144	1,577,407	35,268,374	815,158	2,405,430	1,275,389	3,975,929	2,100,702
Farms	3,218,270	73,513,821	1,790,456	4,042,584	2,636,072	8,944,895	5,075,401	1,448,312	33,086,568	781,449	2,086,488	1,180,791	3,819,836	1,759,568
Field crop	1,405,730	30,632,338	743,135	1,463,880	1,095,854	4,221,149	5,593,318	626,671	13,746,167	325,266	639,150	494,418	1,817,713	2,518,899
Vegetable and melon	70,227	1,291,426	42,086	250,284	57,414	133,427	30,148	36,228	854,826	19,242	203,737	28,825	72,170	−100
Fruit and tree nut	92,328	1,622,305	62,710	327,918	79,705	213,715	−35,119	85,523	1,036,241	43,839	237,091	54,016	134,473	−24,720
Beef cattle feedlots	2,927	573,122	1,736	12,127	2,154	11,133	−33,013	2,023	226,871	1,321	8,362	1,546	6,730	−20,580
Beef cattle, except feedlots	758,549	13,380,326	433,189	521,098	650,022	1,517,402	−1,902,100	326,811	4,842,722	174,182	204,722	271,348	559,189	−1,069,353
Hogs, sheep, and goats	268,930	7,853,220	173,876	240,473	227,423	710,869	564,013	133,356	3,952,339	87,861	114,465	112,211	344,231	255,749
Dairy farms	234,391	11,991,797	181,626	694,849	224,870	1,361,656	1,333,852	83,540	5,452,510	63,754	345,961	77,176	563,997	457,456
Poultry and eggs	65,075	2,453,954	44,815	138,545	57,782	242,325	149,238	26,144	1,493,376	16,466	80,593	23,520	126,151	46,891
General livestock, except animal specialty	68,216	1,595,706	31,220	42,957	57,721	123,290	−244,619	28,672	457,846	10,559	19,480	26,619	41,991	−115,669
Animal specialty	75,569	503,063	20,275	65,087	57,411	104,661	−236,710	36,347	196,449	7,163	36,742	23,125	47,807	−156,606
Other	176,331	1,616,364	55,786	285,358	125,736	205,046	−143,606	82,999	827,221	31,796	196,185	67,964	105,384	−132,401
Livestock breeding	13,848	68,784	651	538	9,937	10,036	−25,465	8,356	58,978	*356	*267	6,319	7,666	−16,292
Animal services, except livestock breeding and veterinary	42,612	472,241	10,872	81,908	31,488	47,094	−45,060	21,803	196,592	4,383	21,584	15,927	21,433	−23,402
Landscape and horticultural services	80,593	1,022,217	22,332	160,077	58,907	74,130	263,792	54,818	843,571	13,815	83,069	39,425	45,503	191,277
Other agricultural services, forestry, and fishing	115,112	2,632,710	35,422	308,890	82,828	214,079	469,496	44,318	1,282,665	15,155	204,022	32,927	81,491	189,553
Mining	59,732	3,588,318	10,331	204,444	40,395	217,734	178,395	33,248	2,259,903	5,781	122,266	29,701	132,880	152,140
Oil and gas extraction	52,855	3,222,445	6,682	156,341	36,053	183,358	191,095	30,100	2,075,891	5,387	103,432	21,869	119,117	182,522
Other mining	6,877	365,873	1,649	48,103	4,342	34,376	−20,700	3,148	184,012	394	18,834	1,832	13,763	−10,382
Construction	962,713	37,953,980	389,212	6,826,364	596,527	1,148,553	5,620,085	535,520	21,264,301	209,534	3,838,259	327,029	577,550	3,091,577
General contractors and operative builders	201,010	18,445,633	107,214	2,643,125	143,778	445,441	1,546,312	108,050	9,038,823	58,489	1,285,737	76,070	184,223	842,497
Special trade contractors	717,852	20,437,221	268,815	4,011,965	429,757	674,870	3,865,759	399,789	11,586,057	144,666	2,283,991	238,226	379,577	2,121,256
Plumbing, heating, and air conditioning	82,429	3,617,860	41,732	603,825	65,183	102,615	519,959	44,822	2,026,101	22,903	397,555	35,917	57,216	278,477
Painting, paper hanging, and decorating	118,526	1,963,876	35,556	462,695	50,659	45,510	541,336	58,652	1,172,642	19,690	264,904	29,490	25,754	320,600
Electrical work	59,018	2,265,727	26,570	427,337	39,624	52,982	362,913	30,237	1,281,533	12,814	253,701	19,656	27,085	188,620
Masonry, stonework, tile setting, and plastering	71,438	2,789,384	36,929	818,420	40,831	54,918	483,977	38,187	1,522,311	18,228	445,952	20,756	27,625	233,691
Carpentering and flooring	221,524	3,378,919	57,284	527,104	112,806	78,985	1,018,877	116,836	1,737,222	30,067	241,434	58,468	38,395	536,744
Miscellaneous special trade contractors	184,915	6,201,455	70,744	1,174,584	120,654	341,860	938,697	101,055	3,846,248	41,136	740,545	73,939	203,502	563,124
Contractors not allocable	43,851	1,071,126	13,183	171,274	22,992	26,242	208,014	27,581	641,421	6,379	68,531	12,733	13,750	127,824
Manufacturing	223,148	9,449,795	88,411	1,790,683	155,738	422,217	1,029,507	125,424	5,381,854	49,833	1,007,263	92,872	200,948	659,864
Lumber and wood product, except furniture	53,787	2,126,264	20,687	404,652	40,490	155,044	217,068	16,162	544,515	6,484	99,815	11,764	33,859	72,885
Printing, publishing, and allied industries	47,451	1,835,450	19,972	325,053	34,113	76,034	220,322	30,836	1,021,091	12,118	177,223	22,311	44,751	159,863
Machinery, except electrical	20,020	997,357	9,129	231,425	16,817	58,850	178,836	14,056	752,751	6,551	175,963	11,476	43,652	141,420
Other manufacturing industries	101,890	4,690,724	38,623	828,653	74,318	132,289	413,281	64,371	3,063,297	24,680	554,462	47,121	78,686	285,696
Transportation, communication, electric, gas, and sanitary services	345,579	11,233,209	95,810	1,387,707	255,208	1,034,329	1,365,707	197,390	8,213,113	52,244	769,110	148,857	580,359	774,234
Local and interurban passenger transit	47,902	833,768	9,363	77,938	31,816	56,073	163,711	25,271	347,548	4,428	40,311	17,400	33,643	101,431
Trucking and warehousing	243,580	8,895,460	73,771	1,094,301	185,445	857,611	1,018,784	140,954	4,688,079	35,876	583,600	107,950	457,580	563,421
Other transportation	31,359	1,217,838	6,891	112,078	19,864	69,416	99,569	19,994	858,842	4,881	78,513	12,483	34,379	62,771
Communication, electric, gas, and sanitary services	22,845	492,143	5,785	103,392	18,083	51,229	83,663	11,171	318,644	4,059	66,686	9,044	34,757	46,611
Wholesale and retail trade	2,282,284	158,157,392	856,863	11,051,343	1,315,112	2,101,235	9,925,843	1,322,980	92,412,138	487,695	6,571,350	758,009	1,206,354	6,056,588
Wholesale trade	330,974	35,157,959	91,458	1,433,748	182,586	404,094	2,911,625	193,904	20,476,881	50,873	856,504	103,237	206,826	1,760,808
Motor vehicles and automotive equipment	18,527	2,468,446	7,424	157,682	10,543	21,466	153,001	11,312	1,542,430	4,232	106,296	5,845	6,450	101,331
Lumber and construction materials	9,735	1,156,927	3,450	74,468	5,414	25,524	94,579	4,544	596,565	1,559	24,986	1,984	5,660	36,447
Farm machinery and equipment	9,185	1,923,550	4,697	99,337	5,957	18,684	84,355	3,477	1,000,862	2,240	59,001	2,072	8,121	49,072
Other machinery, equipment, and supplies	27,238	2,226,517	7,753	134,252	16,019	30,303	304,768	17,683	1,532,377	5,459	82,935	10,698	18,918	189,948
Groceries and related products	38,727	6,241,707	14,591	222,107	24,127	51,922	348,901	23,935	4,029,524	8,780	143,225	14,885	31,226	215,463
Farm-product raw materials	13,575	5,725,685	4,857	106,234	7,705	34,999	96,447	7,496	2,639,862	2,403	38,040	3,744	17,368	45,554
Other wholesale trade	213,967	15,415,127	48,686	639,668	112,821	221,196	1,829,574	125,457	8,135,161	26,200	400,021	64,009	117,081	1,123,993

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[2]United States total includes returns with Puerto Rico and foreign addresses.

*Less than $500.

Table 1.4——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	United States, total—Continued							13 States, total—Continued						
Wholesale and retail trade—Continued														
Retail trade	1,860,807	120,705,319	751,967	9,519,975	1,092,244	1,653,671	6,675,049	1,067,514	70,344,666	428,187	5,641,372	628,311	968,653	4,047,313
Building materials, hardware, garden supply, and mobile														
Home dealers	56,716	5,076,052	30,777	436,429	42,912	98,063	316,838	31,718	2,849,995	17,056	264,273	22,407	50,354	189,881
Building materials and supply stores	18,798	2,112,085	10,689	211,138	13,884	40,533	137,664	10,926	1,208,813	5,657	127,213	7,465	23,350	88,863
Hardware stores	15,970	1,683,088	11,119	137,400	13,823	21,668	141,425	8,244	895,158	6,364	81,900	6,797	10,623	80,647
Retail nurseries, garden supply stores, and mobile home dealers	21,948	1,280,879	8,969	87,893	15,205	35,862	39,749	12,548	748,024	4,835	55,160	8,145	16,381	20,371
General merchandise stores	35,847	2,795,525	18,121	136,164	25,769	30,451	135,052	14,740	952,661	7,489	81,132	9,684	8,914	53,548
Food stores	179,207	22,805,264	98,701	1,376,707	140,375	248,100	960,081	105,065	13,382,108	60,196	880,314	83,445	148,335	648,057
Grocery stores	126,699	18,780,355	70,003	971,024	101,470	177,329	689,138	68,649	10,398,855	39,561	580,401	56,259	98,319	422,348
Other food stores	52,508	4,024,909	28,698	405,683	38,905	68,771	290,943	36,416	2,983,251	20,635	299,913	27,187	50,016	225,709
Automotive dealers and service stations	251,825	40,954,278	156,710	2,309,259	186,890	294,250	1,575,826	141,911	23,821,598	86,712	1,358,015	105,034	164,339	944,137
New and used car dealers	14,209	4,512,939	6,057	213,938	7,592	19,868	106,162	8,092	2,611,560	3,393	131,755	4,426	11,692	68,487
Used car dealers	40,387	4,694,006	12,500	120,332	22,367	21,209	155,521	23,289	2,704,863	6,389	73,658	13,077	12,346	93,951
Gasoline service stations	150,910	27,450,058	115,770	1,652,675	122,657	193,454	1,058,964	84,796	15,859,900	64,271	951,282	68,612	106,431	610,807
Other automotive dealers	46,319	4,297,275	22,383	322,314	34,274	59,729	255,181	25,734	2,645,393	12,659	199,322	18,919	33,870	170,892
Apparel and accessory stores	62,873	3,937,846	36,855	335,327	45,326	47,167	313,432	38,732	2,326,303	20,339	188,455	28,622	26,860	193,707
Furniture and home furnishings stores	108,776	7,840,841	51,427	791,551	80,023	121,591	845,160	60,770	4,359,300	28,626	416,897	44,797	67,275	324,350
Eating places	178,404	11,183,690	122,138	2,132,047	130,010	312,285	719,502	105,168	6,661,793	69,852	1,226,862	75,016	187,211	462,488
Drinking places	86,414	4,232,961	58,657	516,436	67,578	119,625	285,634	52,204	2,639,988	36,312	342,926	42,257	79,390	190,254
Drug stores and proprietary stores	15,120	2,440,231	13,080	259,747	13,415	23,933	227,194	7,491	1,242,323	8,870	136,589	6,690	11,079	125,383
Liquor stores	23,374	4,063,025	15,108	192,083	19,883	40,435	181,047	11,862	2,623,297	8,255	143,515	10,007	25,698	120,066
Used merchandise stores	72,983	1,450,663	13,646	73,631	37,338	36,215	93,254	44,007	782,713	8,965	37,188	20,865	15,212	45,187
Sporting goods and bicycle shops	38,632	1,680,261	14,250	105,863	25,247	26,699	100,307	21,374	1,005,632	7,836	63,542	15,217	18,781	51,052
Gift, novelty, and souvenir shops	37,838	931,623	11,837	78,580	24,999	24,649	32,602	23,826	604,017	7,145	51,943	15,033	16,279	19,591
Direct selling organizations	454,532	2,359,962	27,700	41,979	90,098	37,052	240,712	253,456	1,405,796	17,078	24,289	54,344	23,865	164,283
Other retail trade	262,004	8,993,077	82,950	734,172	162,379	194,946	526,406	155,192	5,697,276	47,458	447,632	94,889	127,061	515,329
Wholesale and retail trade not allocable	90,507	2,294,114	13,438	97,620	40,282	43,470	339,169	61,562	1,590,371	8,635	73,474	26,461	30,875	248,467
Finance, insurance, and real estate	**626,659**	**15,271,974**	**94,989**	**758,311**	**359,831**	**624,802**	**5,277,016**	**511,798**	**9,992,239**	**55,051**	**504,607**	**226,010**	**427,920**	**3,274,526**
Finance	27,985	1,033,505	2,959	51,408	12,290	14,663	225,726	18,736	725,281	1,712	31,815	7,880	11,455	148,414
Security, commodity brokers, and services	18,241	795,692	1,524	18,589	7,850	9,227	172,749	12,344	568,428	812	14,637	5,009	7,088	114,427
Other finance	9,744	237,813	1,435	32,819	4,440	5,436	52,977	6,392	158,853	900	16,978	2,871	4,367	33,987
Insurance agents, brokers, and service	213,778	5,003,845	47,899	377,204	103,127	98,951	2,187,917	128,267	3,302,419	28,654	254,030	65,424	63,612	1,381,637
Real estate	585,098	9,234,623	44,131	329,699	244,414	512,988	2,863,373	364,795	5,964,539	24,685	218,962	152,706	352,853	1,744,475
Operators and lessors of buildings	29,116	1,017,344	6,795	61,361	24,973	186,650	—57,089	16,383	694,781	3,603	41,633	13,786	133,389	—36,255
Lessors, other than buildings	41,065	157,778	5,724	10,301	23,467	32,033	—3,343	18,301	95,100	1,595	7,755	11,269	18,147	1,393
Real estate agents, brokers, and managers	481,909	7,041,830	27,497	217,569	180,897	254,431	2,729,266	309,283	4,572,201	17,447	139,530	118,067	181,033	1,669,853
Subdividers and developers, except cemeteries	10,075	599,057	985	10,778	4,027	15,595	37,271	5,979	329,013	547	8,034	2,098	10,375	13,269
Other real estate	23,033	418,616	3,130	29,689	11,050	12,279	158,269	14,849	273,434	1,493	23,610	7,486	9,909	96,415
Services	**3,153,115**	**61,201,598**	**788,694**	**8,658,229**	**1,891,492**	**2,829,844**	**20,268,088**	**1,914,825**	**39,498,038**	**475,879**	**5,882,567**	**1,136,884**	**1,622,829**	**13,132,455**
Hotels and other lodging places	72,789	2,604,278	33,037	384,680	65,065	329,653	88,002	37,222	1,445,163	17,784	225,212	33,069	168,581	31,668
Motels, motor hotels, and tourists courts	35,120	1,784,379	21,271	268,657	33,259	226,928	82,982	18,452	982,781	11,189	189,549	15,163	117,889	33,302
Other lodging places	37,669	819,899	11,766	96,023	31,826	102,725	5,020	20,770	462,382	6,595	35,663	17,906	50,692	—1,634
Personal services	652,879	7,373,412	150,489	1,499,500	386,695	336,734	1,849,215	375,326	4,563,545	88,228	986,851	221,843	201,433	1,086,054
Coin-operated laundries and dry cleaning	27,683	423,815	8,814	37,114	23,886	58,619	13,907	16,056	274,396	4,990	21,453	14,162	35,178	14,009
Other laundry, cleaning, and garment services	48,657	1,363,896	22,179	358,207	34,918	69,072	214,934	31,241	953,192	14,023	253,720	21,773	41,916	148,413
Photographic studios, portrait	36,325	456,522	6,679	39,055	29,933	27,206	55,290	23,051	214,200	3,615	13,050	18,033	13,820	19,850
Beauty shops	230,053	2,707,566	72,054	778,422	166,172	92,020	692,151	129,307	1,607,901	40,698	497,674	82,358	53,098	392,211
Barber shops	86,075	784,895	14,454	110,253	44,668	14,426	387,838	52,340	467,488	9,067	86,136	26,749	9,383	218,182
Other personal services	220,886	1,654,718	26,269	176,449	67,118	75,391	480,035	123,331	1,046,368	12,835	114,818	48,568	48,038	293,589
Business services	621,234	7,904,163	102,974	972,886	288,560	371,483	2,484,656	404,538	5,409,500	64,454	620,726	192,226	251,132	1,693,472
Advertising	27,859	768,474	5,253	53,219	12,821	10,372	148,956	18,155	542,763	2,939	43,157	8,732	7,208	113,619
Services to buildings	100,021	1,089,345	29,518	304,920	44,005	37,879	338,433	61,814	629,515	17,557	139,588	27,809	22,510	206,108
Management and public relations	161,405	1,918,111	15,793	126,208	63,199	51,123	904,629	101,435	1,213,412	9,790	74,558	39,879	33,940	565,129
Other business services	331,949	4,128,233	52,210	488,539	168,735	272,299	1,094,640	223,334	3,023,790	34,168	363,425	116,006	187,474	806,616

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 1.4——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	United States, total—Continued							13 States, total—Continued						
Services—Continued														
Automobile repair and services														
Automobile repair shops	186,541	8,741,232	79,590	1,111,982	145,721	294,236	806,700	111,505	4,329,751	48,747	731,943	86,974	197,789	504,907
General automobile repair shops	152,792	5,849,674	70,708	1,026,123	121,419	156,595	742,617	89,843	3,692,381	42,790	665,736	71,894	92,450	457,427
Other automobile repair	96,657	3,301,526	40,388	529,012	75,303	85,203	422,610	55,563	2,048,404	23,601	351,041	43,512	50,451	260,036
Automobile parking and other services	58,135	2,547,148	30,320	497,111	46,116	71,392	320,007	34,280	1,645,977	19,189	314,695	26,382	41,999	197,391
	33,749	892,558	8,882	85,859	24,302	137,841	64,083	21,662	637,370	5,957	66,207	15,080	105,339	47,480
Miscellaneous repair services	260,161	3,569,845	54,858	422,779	189,212	134,248	769,993	142,639	2,060,579	32,267	244,205	87,976	71,908	484,879
Amusement and recreation services, including motion pictures	259,422	3,178,842	38,747	350,276	171,184	315,552	226,523	158,693	2,189,261	22,768	246,379	102,109	191,515	199,891
Producers, orchestras, and entertainers	113,635	920,651	7,348	95,890	77,505	54,613	253,929	69,742	593,401	5,150	77,683	46,831	35,017	189,811
Professional sports clubs and promoters	1,293	54,216	*349	*6,000	607	2,858	7,417	644	44,404	*333	*4,862	286	1,465	10,045
Racing, including track operation	53,998	458,032	6,093	45,793	41,726	107,115	—256,217	34,715	334,245	3,623	37,555	25,649	71,660	—159,825
Other amusement and recreation services	90,496	1,733,943	24,957	202,593	51,348	150,966	221,394	53,592	1,097,211	13,662	126,272	29,343	83,373	159,860
Medical and health services	408,790	19,426,022	187,090	2,763,270	270,087	525,041	9,487,394	262,917	12,935,588	119,740	1,818,919	177,098	344,128	6,260,445
Offices of physicians	153,397	9,105,422	80,417	1,062,307	119,775	207,059	5,135,906	88,287	5,082,634	51,204	685,966	77,291	137,180	3,417,328
Offices of dentists	86,273	6,076,052	87,208	957,349	74,847	185,880	2,746,000	56,231	3,922,278	41,876	595,224	48,214	116,629	1,775,289
Other medical and health services	169,120	4,242,548	39,465	743,615	75,465	132,102	1,605,488	108,419	2,930,676	26,660	537,729	51,593	90,347	1,067,828
Legal services	154,776	4,987,006	88,545	631,304	95,048	108,691	2,450,116	97,211	3,214,490	39,816	380,773	59,059	68,557	1,569,148
Educational services	142,332	818,701	16,991	119,525	82,939	54,848	246,910	72,449	479,752	8,238	71,060	40,925	27,945	135,265
Engineering and architectural services	75,897	1,524,143	16,400	259,208	47,112	42,571	521,878	48,630	934,748	9,262	144,687	30,067	27,567	303,120
Accounting, auditing, and bookkeeping services	149,324	1,845,447	28,525	295,414	89,942	72,155	864,098	94,840	1,119,383	17,555	151,570	54,429	42,245	561,976
Certified public accountants	26,948	784,255	9,264	133,358	20,385	26,811	358,117	18,332	484,333	5,806	63,232	13,312	18,513	246,329
Other accounting, auditing, and bookkeeping services	122,376	1,061,192	19,261	162,056	69,557	45,344	505,981	76,508	635,030	11,749	88,338	41,116	23,732	315,648
Other services	169,170	1,209,507	13,558	47,404	79,907	44,634	470,701	108,855	836,298	9,000	40,240	51,310	30,021	321,622
Nature of business not allocable	34,253	394,826	6,744	37,883	12,845	14,537	107,403	18,398	170,426	2,952	5,472	7,701	9,581	44,202

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

†United States total includes returns with Puerto Rico and foreign addresses.

‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	California							Florida						
All industries	**1,168,438**	**41,558,807**	**335,397**	**4,957,599**	**694,520**	**1,349,323**	**5,813,030**	**388,034**	**12,162,348**	**109,364**	**1,233,882**	**232,935**	**509,300**	**1,526,496**
All nonfarm industries	**1,042,074**	**37,351,178**	**260,956**	**4,386,947**	**600,161**	**994,283**	**5,886,845**	**340,466**	**10,922,775**	**88,570**	**1,126,288**	**193,093**	**371,632**	**1,569,920**
Agriculture, forestry, and fishing	**163,526**	**4,838,572**	**60,690**	**621,225**	**122,442**	**384,905**	**21,283**	**60,597**	**1,515,267**	**24,544**	**161,558**	**50,688**	**159,884**	**18,098**
Farms	124,362	4,207,629	54,441	570,652	94,359	355,040	−73,819	47,568	1,239,571	20,794	107,376	39,842	137,668	−43,424
Field crop	16,446	917,578	7,325	93,578	9,707	99,773	164,385	10,060	524,253	5,568	56,275	8,065	55,424	36,088
Vegetable and melon	6,456	244,389	1,963	63,879	4,952	9,856	23,005	3,339	68,823	*226	*13,436	1,782	5,058	−3,900
Fruit and tree nut	35,833	682,784	24,216	200,978	30,453	88,019	−38,717	9,347	153,736	3,716	12,226	6,578	12,978	24,708
Beef cattle feedlots	310	47,134	*153	*7,803	*124	*1,897	−9,382	*6	*5,642	—	—	—	—	*892
Beef cattle, except feedlots	23,834	450,758	5,998	17,068	19,143	32,855	−136,391	11,266	69,110	5,740	9,996	11,067	29,723	−76,649
Hogs, sheep, and goats	7,495	17,566	*2,739	*1,635	4,510	2,649	−15,662	*539	*8,616	*473	*381	*340	*757	*1,617
Dairy farms	4,435	1,387,382	4,435	77,495	4,435	65,935	26,163	*245	*23,587	*245	*3,458	*245	*2,973	*574
Poultry and eggs	3,396	53,615	1,385	10,220	3,372	6,578	−3,160	*1,367	*293,551	*1,367	*5,795	*1,367	*13,689	*7,731
General livestock, except animal specialty	61	47,743	*19	*541	*52	*401	−227	1,561	*39,509	*1,337	*1,106	1,555	8,348	−8,954
Animal specialty	12,277	111,541	3,481	20,662	7,363	21,616	−69,216	3,044	24,218	535	3,698	2,978	8,393	−10,079
Other	13,817	256,959	2,727	76,793	10,247	25,461	5,363	8,794	8,723	1,587	2,027	5,667	2,327	−15,452
Livestock breeding	3,301	22,281	—	—	2,194	2,916	−5,645	*294	*4,611	—	—	*292	*470	*−1,949
Animal services, except livestock breeding and veterinary	5,590	58,633	1,635	9,002	4,384	8,102	−593	1,519	15,249	*350	*2,341	*900	*1,709	298
Landscape and horticultural services	20,813	171,312	2,379	10,050	14,193	10,402	76,969	5,591	83,570	*1,648	*8,989	5,024	9,655	20,984
Other agricultural services, forestry, and fishing	9,680	178,717	2,235	31,521	7,312	10,445	24,371	5,625	172,266	1,552	42,852	4,628	10,382	42,189
Mining	**2,495**	**68,394**	**477**	**4,250**	**1,512**	**3,557**	**749**	**389**	**28,809**	**44**	**480**	**341**	**1,137**	**8,187**
Oil and gas extraction	1,710	61,737	**	**	1,181	2,986	3,796	354	24,868	*28	*189	323	732	8,128
Other mining	785	4,657	**	**	331	571	−3,047	*35	*3,941	*16	*291	*18	*405	*39
Construction	**70,978**	**4,385,283**	**28,240**	**864,980**	**47,261**	**81,658**	**538,588**	**40,850**	**1,247,410**	**13,561**	**167,233**	**22,682**	**29,157**	**177,538**
General contractors and operative builders	16,689	1,613,803	8,231	323,331	12,036	23,235	185,359	6,569	512,482	3,342	38,476	4,648	9,429	49,199
Special trade contractors	48,734	2,415,514	18,972	534,354	32,382	56,515	338,394	31,078	713,678	9,998	126,322	16,930	19,344	121,358
Plumbing, heating, and air conditioning	6,453	381,311	3,835	68,100	5,551	10,290	41,820	3,293	92,668	*1,359	*11,257	2,388	2,517	17,480
Painting, paper hanging, and decorating	11,134	331,033	3,438	93,336	8,693	5,930	61,665	4,248	63,295	*1,468	*8,928	*1,641	*1,283	22,206
Electrical work	4,337	355,615	1,764	71,440	2,875	5,246	46,134	*1,857	*74,065	*524	*13,640	*793	*1,187	*7,224
Masonry, stonework, tile setting, and plastering	4,795	317,364	2,972	96,628	2,977	4,871	33,969	5,219	134,588	*1,537	*22,450	2,297	1,039	20,714
Carpentering and flooring	9,700	215,820	2,345	32,063	3,960	2,580	50,667	7,642	87,458	*1,138	*11,649	3,373	1,367	29,508
Miscellaneous special trade contractors	12,304	814,311	4,818	172,787	10,326	27,599	101,899	9,013	281,788	3,972	60,388	8,438	11,971	24,226
Contractors not allocable	5,556	155,946	*1,037	*7,295	2,843	2,108	14,833	3,203	21,050	*221	*2,435	*1,084	*384	6,981
Manufacturing	**34,941**	**1,801,689**	**14,251**	**328,213**	**25,431**	**58,301**	**215,489**	**6,641**	**191,731**	**2,361**	**42,049**	**4,656**	**5,937**	**9,524**
Lumber and wood products, except furniture	1,995	106,688	659	19,645	1,457	2,213	16,709	*697	*14,282	*229	*2,689	*697	*704	*2,638
Printing, publishing, and allied industries	6,445	319,072	2,421	67,037	4,650	11,345	49,557	2,369	52,361	*929	*7,402	1,613	2,893	9,388
Machinery, except electrical	4,772	339,436	3,005	82,066	3,812	15,594	58,351	*275	*1,584	—	—	*269	*133	*243
Other manufacturing industries	21,729	836,493	7,966	159,465	15,712	27,149	90,852	3,300	113,524	1,203	31,958	2,077	2,207	−2,745
Transportation, communication, electric, gas, and sanitary services	**28,617**	**1,239,083**	**11,429**	**179,428**	**22,193**	**78,639**	**118,878**	**15,072**	**398,248**	**3,377**	**34,723**	**10,818**	**35,982**	**49,661**
Local and interurban passenger transit	*1,043	*17,521	*15	*2,590	*570	*5,340	*58	*1,385	*31,744	*722	*11,274	*1,260	*3,468	*6,256
Trucking and warehousing	20,854	896,161	8,802	151,921	18,653	63,314	95,508	11,491	224,854	2,052	6,105	8,111	27,080	38,505
Other transportation	4,768	262,049	1,479	22,515	3,239	7,053	9,428	2,064	139,868	*800	*17,344	1,113	5,076	4,307
Communication, electric, gas, and sanitary services	1,952	43,352	*1,133	*2,402	*1,731	*2,032	11,884	*132	*1,778	—	—	*132	*358	*593
Wholesale and retail trade	**267,430**	**17,479,927**	**99,810**	**1,510,908**	**150,916**	**234,423**	**1,093,874**	**87,592**	**3,346,835**	**31,752**	**390,770**	**52,613**	**85,548**	**298,665**
Wholesale trade	36,562	3,215,674	9,716	167,917	19,570	32,857	271,723	16,464	979,218	3,398	29,011	9,315	13,969	109,409
Motor vehicles and automotive equipment	2,549	324,241	828	31,380	1,240	1,967	19,945	1,126	99,961	*228	*1,209	*882	*477	13,404
Lumber and construction materials	1,187	165,196	468	8,097	539	1,859	9,985	*398	*9,972	—	—	—	—	*−618
Farm machinery and equipment	*476	*54,542	*476	*2,094	*277	*541	*5,242	*288	*27,048	*66	*1,554	*66	*235	*2353
Other machinery, equipments, and supplies	4,023	299,680	1,285	15,514	2,505	4,215	25,249	*962	*45,112	*6	*221	*762	*653	*7,756
Groceries and related products	2,552	676,015	1,064	20,971	2,289	4,327	25,808	2,297	263,984	538	9,578	965	2,679	12,708
Farm-product raw materials	832	169,743	*79	*837	*565	*1,728	4,272	*95	*42,094	*73	*1,092	*79	*1,326	*926
Other wholesale trade	24,943	1,526,257	5,516	89,024	12,155	18,020	181,222	11,298	491,049	2,485	15,359	6,561	6,597	72,880

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: United States total includes returns with Puerto Rico and foreign addresses.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
Wholesale and retail trade—Continued	California—Continued							Florida—Continued						
Retail trade	204,977	13,697,877	86,411	1,320,608	119,996	193,335	730,097	67,310	4,293,925	28,350	361,756	42,095	70,618	185,839
Building materials, hardware, garden supply, and mobile home dealers	3,160	511,744	2,229	51,418	2,857	10,223	21,158	2,818	83,924	*896	*9,799	*1,457	*1,638	−1,045
Building materials and supply stores	850	199,322	879	27,143	879	2,993	17,724	*474	8,136	*6	*344	*275	*121	*−204
Hardware stores	*1,129	*115,225	*805	*9,171	*1,129	*3,045	*10,898	*399	*24,800	*399	*2,275	*399	*282	*642
Retail nurseries, garden supply stores, and mobile home dealers	1,081	197,197	*744	*15,104	*649	*4,185	−7,466	1,945	52,988	*493	*7,180	*783	*1,255	−1,483
General merchandise stores	1,224	133,005	*802	*10,397	*822	*823	5,299	*1,436	*44,272	*675	*1,471	*944	*808	*171
Food stores	12,948	2,050,857	9,052	156,582	9,199	23,005	104,829	5,044	514,827	3,324	42,221	4,704	9,173	26,188
Grocery stores	7,502	1,403,457	5,474	85,194	5,091	12,451	71,666	3,352	388,348	1,831	20,819	3,227	4,703	12,007
Other food stores	5,444	647,400	3,578	71,388	4,108	10,554	33,163	1,692	126,479	1,493	21,402	*1,477	*4,470	14,179
Automotive dealers and service stations	18,982	3,750,822	13,443	256,094	15,109	24,579	153,867	11,187	1,900,342	7,545	120,923	8,390	17,218	42,267
New and used car dealers	1,078	398,088	807	28,253	460	1,927	7,709	*262	*68,106	*137	*2,221	*12	*46	*−3,984
Used car dealers	1,429	271,411	602	7,494	779	1,360	11,576	1,254	*98,072	*212	*929	*434	*60	7,312
Gasoline service stations	12,050	2,689,318	10,185	190,240	11,231	17,419	110,635	7,572	1,514,422	8,151	99,300	5,865	12,489	33,611
Other automotive dealers	4,425	392,005	1,869	30,107	2,639	3,873	23,947	2,079	218,742	*1,145	*18,473	2,079	4,623	5,328
Apparel and accessory stores	8,255	442,475	4,794	43,261	6,501	5,554	52,215	2,090	143,316	*936	*12,904	1,283	1,221	4,743
Furniture and home furnishings stores	10,606	1,007,235	5,477	112,748	8,422	12,387	85,939	8,931	329,414	3,608	38,015	5,799	7,325	25,264
Eating places	23,591	1,630,547	17,373	347,331	17,088	39,833	88,227	4,730	370,513	3,842	62,038	4,455	14,159	24,924
Drinking places	8,567	351,895	7,390	62,547	6,521	7,910	6,876	2,938	167,483	*1,467	*18,806	2,669	4,553	12,898
Drug stores and proprietary stores	1,247	251,626	1,247	28,139	1,247	2,915	37,867	*200	*45,272	*200	*3,750	*200	*495	*2,444
Liquor stores	4,155	1,217,283	4,030	83,072	4,089	16,263	59,562	*211	*19,349	*12	*375	*211	*145	*1,808
Used merchandise stores	11,066	221,660	1,347	16,025	4,174	3,503	8,256	*1,711	*71,467	*399	*1,925	*1,069	*972	*26
Sporting goods and bicycle shops	2,964	206,433	*1,396	*15,139	2,634	2,677	12,169	*1,014	*54,874	*399	*2,663	*324	*1,820	*1,154
Gift, novelty, and souvenir shops	8,861	209,610	2,114	20,453	4,226	5,949	16,806	1,474	62,426	*745	*8,157	*854	*1,342	−8,433
Direct selling organizations	55,870	254,846	4,678	4,668	14,395	5,264	5,669	15,160	91,051	*918	*387	2,387	1,045	12,919
Other retail trade	34,523	1,457,839	11,040	112,735	22,912	32,450	91,258	10,386	395,393	3,282	37,323	7,349	8,807	39,415
Wholesale and retail trade not allocable	25,891	566,376	3,683	22,383	11,350	8,431	92,054	3,818	73,892	*6	*3	*1,203	*961	1,417
Finance, insurance, and real estate	**131,221**	**2,420,533**	**10,359**	**74,739**	**52,587**	**83,933**	**885,447**	**53,274**	**823,707**	**3,729**	**44,238**	**22,836**	**54,616**	**218,222**
Finance	6,923	173,821	338	2,888	3,039	4,468	36,567	1,835	50,604	285	10,091	1,084	1,240	9,091
Security, commodity brokers, and services	3,549	119,843	*104	*1,178	1,494	3,450	20,843	1,056	17,221	*111	*172	805	317	8,371
Other finance	3,374	53,978	*234	*1,710	1,545	1,018	15,724	779	33,383	*274	*9,919	279	923	720
Insurance agents, brokers, and service	17,845	444,962	3,673	31,121	9,697	6,544	204,380	9,868	175,104	1,433	13,889	3,350	3,135	83,547
Real estate	106,453	1,801,750	6,358	40,729	39,851	70,921	644,500	41,571	597,999	2,011	20,256	18,402	50,241	123,584
Operators and lessors of buildings	4,513	88,940	811	3,522	3,342	16,506	−11,600	3,579	175,692	952	12,040	3,359	36,165	−3,444
Lessors, other than buildings	594	17,223	*78	*95	592	3,949	4,941	*411	*928	**	**	*13	**	*147
Real estate agents, brokers, and managers	96,497	1,552,729	5,067	34,139	34,695	44,904	629,924	35,715	342,945	1,013	6,904	14,196	13,032	118,079
Subdividers and developers, except cemeteries	1,181	100,553	330	2,452	456	4,848	−1,242	935	53,679	**	**	635	935	4,233
Other real estate	1,668	42,305	*72	*521	*766	*914	23,380	*931	*14,752	—	—	*199	*44	*4,569
Services	**485,580**	**9,717,369**	**110,131**	**1,373,857**	**271,735**	**425,002**	**2,937,474**	**123,819**	**2,620,341**	**29,996**	**392,513**	**88,525**	**137,039**	**753,621**
Hotels and other lodging places	7,301	354,444	4,615	50,506	6,267	43,918	22,070	4,035	185,795	1,525	20,390	3,297	32,103	−13,305
Motels, motor hotels, and tourists courts	3,928	267,159	2,615	43,268	3,659	33,822	24,269	2,054	147,084	1,298	20,040	2,054	27,632	−5,063
Other lodging places	3,373	87,285	1,800	7,218	2,608	10,096	−2,299	1,981	38,711	227	3,350	1,243	4,471	−8,242
Personal services	61,160	953,993	16,614	224,780	42,611	38,005	201,034	17,631	243,957	5,266	68,324	9,820	10,901	45,836
Coin-operated laundries and dry cleaning	8,034	153,245	2,922	32,063	4,212	8,795	17,875	*1,112	*10,564	—	—	*1,112	*1,212	*−777
Other laundry, cleaning, and garment services	3,186	52,351	*524	*1,466	2,965	6,732	3,133	*1,861	*63,373	*598	*18,398	*1,218	*3,796	*7,470
Photographic studios, portrait	8,034	153,245	2,922	32,063	4,212	8,795	17,875	*1,248	*3,501	*221	*24	3,091	*354	*−685
Beauty shops	4,413	86,820	*498	*2,959	3,350	3,429	12,817	5,507	113,832	3,944	45,531	*755	4,682	17,161
Barber shops	17,301	359,856	7,821	148,429	10,545	8,640	62,428	3,944	17,478	*540	*290	*1,568	*540	8,383
Other personal services	7,558	82,198	*1,661	*21,161	5,069	1,563	30,151	3,961	35,409	*816	*4,081	*648	*317	14,084
Business services	42,668	219,523	3,388	16,702	18,470	6,846	74,630	26,906	372,775	5,018	32,944	10,644	25,183	110,374
Advertising	122,526	1,812,882	20,024	214,291	62,253	99,709	479,768	*940	*1,408	—	—	*470	*14	*618
Services to buildings	5,848	178,676	*985	*8,960	2,055	1,949	44,107	4,546	54,418	*1,673	*7,624	*1,555	*1,574	21,741
Management and public relations	18,530	251,007	5,483	62,390	10,093	9,306	64,167	6,852	82,256	*365	*2,615	1,372	822	53,299
Other business services	29,228	375,429	2,579	17,622	12,892	13,343	158,562	14,568	234,693	2,980	22,705	7,247	22,773	34,718
	68,922	1,007,771	10,077	127,328	32,213	75,111	214,932							

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

†United States total includes returns with Puerto Rico and foreign addresses.

‡Less than $500.

Table 1.4——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	California—Continued							Florida—Continued						
Services—Continued														
Automobile repair and services	21,151	967,993	10,657	155,173	16,444	52,291	109,944	7,272	313,168	2,878	77,968	5,036	8,870	25,670
Automobile repair shops	16,220	720,082	9,291	132,891	12,575	13,523	104,268	6,294	302,013	2,878	77,968	4,549	5,716	25,042
General automotive repair shops	10,960	469,876	5,340	89,555	8,584	8,783	62,960	4,072	182,109	*1,663	*35,727	2,865	4,270	18,213
Other automobile repair	5,260	250,206	3,951	43,336	3,991	4,740	41,308	2,222	119,904	*1,215	*42,241	*1,684	*1,446	6,829
Automobile parking and other services	4,931	247,911	1,366	22,282	3,869	38,768	5,676	*978	*11,153	—	—	*487	*1,152	*628
Miscellaneous repair services	24,870	366,248	4,415	40,769	14,400	12,221	82,170	10,497	196,371	2,935	22,460	4,860	4,933	37,318
Amusement and recreation services, including motion pictures	40,159	509,816	6,074	43,255	26,944	49,039	31,541	11,594	186,358	895	8,689	8,395	19,788	25,010
Producers, orchestras, and entertainers	16,179	196,179	1,448	4,097	11,887	11,339	53,564	4,782	49,912	*18	*549	3,357	3,599	19,919
Professional sports clubs and promoters	**	**	—	—	**	**	**	*6	*31	*6	—	*6	*17	*—31
Racing, including track operation	9,406	35,828	263	1,241	7,437	18,099	—49,997	1,605	33,382	19	2,879	849	4,351	—6,088
Other amusement and recreation services	**	**	**	**	**	**	**	5,201	103,033	*654	*5,256	4,183	11,821	11,210
Medical and health services	55,217	3,121,300	26,780	452,490	40,207	78,632	1,393,790	17,028	753,355	8,368	120,950	9,822	21,498	350,832
Offices of physicians	20,173	1,421,512	10,535	166,616	15,512	28,055	759,478	5,977	384,218	2,911	41,022	4,642	10,718	206,757
Offices of dentists	11,874	940,390	6,712	181,089	9,370	22,133	368,334	2,514	182,824	1,871	30,627	2,317	7,133	92,263
Other medical and health services	23,170	759,398	7,432	124,785	15,325	28,444	265,978	8,537	186,313	1,584	49,301	2,863	3,637	11,812
Legal services	18,718	722,139	9,211	104,242	11,544	15,332	292,953	5,318	160,732	2,785	24,235	3,457	5,319	73,101
Educational services	17,768	122,341	1,800	9,382	10,734	8,348	28,996	5,973	34,187	*667	*2,063	3,304	2,695	7,020
Engineering and architectural services	12,484	199,263	2,249	27,239	8,624	8,676	75,467	2,795	58,480	*728	*6,081	1,788	1,910	17,958
Accounting, auditing, and bookkeeping services	24,757	270,687	4,017	32,818	14,495	11,514	121,397	8,950	80,344	*927	*5,501	4,793	3,936	43,425
Certified public accountants	4,733	114,399	1,364	12,938	3,336	4,517	54,540	2,048	42,050	*457	*2,360	1,849	1,952	23,829
Other accounting, auditing, and bookkeeping services	20,024	156,288	2,653	19,880	11,159	6,997	66,857	4,902	38,294	*470	*3,141	2,944	1,984	19,596
Other services	39,769	317,262	3,675	18,932	19,212	11,318	98,344	7,620	34,841	*6	*6	3,311	1,913	19,582
Nature of business not allocable	1,548	*9,978	—	—	*443	*705	5,472	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

Table 1.4——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Georgia							Illinois						
All industries	228,017	7,704,893	93,566	879,325	151,980	381,226	701,132	573,520	23,672,275	205,111	1,872,620	391,706	1,218,051	3,805,543
All nonfarm industries	181,600	6,174,838	69,876	564,557	94,009	153,602	812,499	384,744	18,419,326	109,914	1,629,140	230,132	412,053	2,506,116
Agriculture, forestry, and fishing	71,179	1,599,949	44,951	119,543	61,179	234,106	—102,359	197,146	7,410,445	97,661	266,705	157,930	614,113	1,941,506
Farms	68,417	1,530,055	43,690	114,768	57,971	227,624	—111,362	188,776	7,252,949	95,197	243,480	151,574	603,998	1,299,427
Field crop	23,640	744,723	18,270	45,036	19,455	119,070	18,352	126,562	4,319,978	63,599	115,207	99,676	548,683	1,268,024
Vegetable and melon	*334	*62,398	*334	*21,450	*334	*3,695	*—5,138	*1,305	*2,433	*7	*6	*48	*365	*980
Fruit and tree nut	*899	*12,890	*160	*1,724	*899	*3,451	*—4,646	2,832	12,764	*2,555	*486	1,460	1,388	—1,475
Beef cattle feedlots	—	—	—	—	—	—	—	*38	*10,694	**	**	*24	*246	*—779
Beef cattle, except feedlots	18,441	96,302	11,622	8,304	15,324	24,743	—95,145	12,489	599,547	4,053	13,656	10,994	80,565	699
Hogs, sheep, and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	3,655	78,028	*1,856	*2,603	3,850	9,681	—3,067	29,115	1,645,138	18,347	44,674	24,832	106,621	68,126
Poultry and eggs	—	—	—	—	—	—	—	4,185	535,388	*4,149	*60,248	4,185	45,352	12,974
General livestock, except animal specialty	9,954	451,574	7,434	29,403	9,925	51,390	14,237	*400	*48,711	*400	*1,844	*400	*1,866	*—2,038
Animal specialty	2,825	68,903	2,825	4,187	2,824	3,854	—15,355	1,990	84,487	453	5,363	1,941	8,206	—24,998
Other	*1,568	*5,209	*136	*791	*459	*1,489	*—1,500	1,303	3,451	*209	*1,062	961	1,413	—5,958
Livestock breeding	4,901	9,928	*3,053	*1,270	4,901	10,251	—19,105	8,557	10,356	**	**	7,053	11,293	—16,130
Animal services, except livestock breeding and veterinary	*469	*5,553	—	—	*469	*518	*1,541	*389	*3,999	—	—	*279	*245	*—131
Landscape and horticultural services	*754	*8,473	*222	*233	*644	*699	*—1,072	1,811	8,396	*297	*459	1,689	2,204	—1,993
Other agricultural services, forestry, and fishing	*1,642	*6,706	*237	*260	*1,158	*1,105	*2,204	4,300	88,874	1,503	18,634	3,388	5,921	20,589
Mining	1,896	49,151	*802	*4,282	*937	*4,162	6,335	1,870	56,227	664	6,132	1,000	1,745*	23,414
Oil and gas extraction	311	2,371	—	—	*32	*226	—2,505	2,306	163,687	401	6,509	1,382	11,994	14,500
Other mining	311	2,371	—	—	*32	*226	—2,505	1,779	125,168	*134	*162	1,098	8,840	12,131
Construction	23,181	658,579	7,738	88,823	13,278	23,332	101,905	44,851	1,915,170	17,526	330,784	28,130	47,441	292,348
General contractors and operative builders	4,011	331,466	1,106	17,061	3,171	7,203	26,891	7,464	738,421	3,557	103,926	5,506	16,518	54,050
Special trade contractors	16,639	294,172	5,892	66,899	8,706	15,480	65,143	34,199	1,119,742	13,180	217,137	21,581	30,180	224,102
Plumbing, heating, and air conditioning	*1,080	*76,717	*611	*22,059	*611	*883	*4,841	2,070	142,404	*1,030	*23,450	2,070	2,575	18,034
Painting, paper hanging, and decorating	3,688	40,134	*958	*12,315	*1,430	*952	12,684	5,323	104,203	1,739	19,782	2,760	2,360	38,659
Electrical work	*1,532	*22,275	*400	*1,840	*842	*1,104	*8,321	2,531	152,398	1,488	32,278	2,012	2,943	28,340
Masonry, stonework, tile setting, and plastering	2,290	*25,476	*690	*4,288	*1,801	*1,738	5,710	2,164	137,382	*860	*47,583	*1,082	*2,124	18,318
Carpentering and flooring	4,468	59,375	*1,403	*15,882	*1,131	*798	23,847	12,349	197,751	3,088	23,488	5,481	3,362	67,464
Miscellaneous special trade contractors	3,581	70,195	*1,829	*10,515	3,091	9,907	11,540	9,762	385,604	4,975	70,546	8,176	16,816	55,289
Contractors not allocable	2,511	32,940	*738	*4,863	*1,401	*649	9,871	2,688	57,007	*788	*9,731	*1,043	*745	14,094
Manufacturing	4,480	220,581	3,204	38,900	2,855	13,369	20,456	12,123	564,143	5,202	99,709	10,242	31,854	91,751
Lumber and wood products, except furniture	2,723	101,266	1,916	25,808	1,617	11,241	13,315	*1,145	*18,734	*206	*2,521	*1,145	*1,274	*3,352
Printing, publishing, and allied industries	*468	*394	*262	*3	*199	*18	*—575	3,933	143,047	2,037	19,661	2,971	7,546	33,144
Machinery, except electrical	—	—	—	—	—	—	—	1,787	94,344	*967	*20,529	1,787	13,989	17,651
Other manufacturing industries	1,289	118,911	1,019	*13,089	*1,039	*2,110	7,716	5,278	308,018	1,992	56,998	4,359	9,045	37,606
Transportation, communication, electric, gas, and sanitary services	5,629	111,705	*1,225	*7,179	4,063	9,407	22,685	17,412	637,526	4,979	100,364	12,724	61,832	82,409
Local and interurban passenger transit	*1,029	*11,186	*222	*1,467	*760	*1,597	*1,820	*1,843	*12,237	*269	*65	*852	*806	*2,694
Trucking and warehousing	4,400	98,472	*997	*5,626	3,172	7,415	19,714	12,077	539,753	3,853	90,188	9,991	58,825	69,878
Other transportation	*400	*2,047	*6	*86	*131	*395	*1,151	2,216	62,445	*650	*7,392	1,120	619	5,377
Communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	*1,278	*23,091	*207	*2,719	*751	*1,382	*4,482
Wholesale and retail trade	49,857	3,853,760	20,690	252,107	29,853	44,361	213,030	107,687	8,901,965	39,458	874,096	62,535	103,891	597,838
Wholesale trade	8,008	688,286	2,015	23,808	3,591	6,265	62,269	18,018	2,477,222	3,602	83,034	10,486	23,971	186,196
Motor vehicles and automotive equipment	*993	*122,971	*393	*1,694	*626	*410	*2,562	*923	*27,559	*7	*1,576	*276	*280	*2,352
Lumber and construction materials	*8	*8,132	*8	*58	*6	*11	*217	*209	*29,560	*12	*388	*143	*204	*7,470
Farm machinery and equipment	*351	*32,870	*28	*1,937	*28	*218	*2,163	342	181,695	217	17,729	217	1,314	8,465
Other machinery, equipment, and supplies	*420	*28,742	*199	*2,704	*420	*485	*6,001	2,314	354,187	*673	*10,487	1,264	1,693	27,715
Groceries and related products	1,079	84,869	*372	*3,133	*188	*384	3,432	1,831	415,844	457	7,984	1,394	2,068	18,535
Farm-product raw materials	*203	*61,845	*12	*687	*137	*344	*10,748	936	600,286	277	5,947	353	4,445	2,775
Other wholesale trade	4,956	331,057	899	13,595	2,186	4,413	37,146	11,483	868,091	1,959	37,924	6,739	13,967	118,884

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Georgia—Continued							Illinois—Continued						
Wholesale and retail trade—Continued														
Retail trade	39,754	3,122,817	18,270	227,496	25,169	37,485	149,245	65,355	6,326,215	35,438	488,542	49,165	75,403	394,018
Building materials, hardware, garden supply, and mobile home dealers	*833	*89,266	*343	*8,055	*564	*516	*5,820	2,873	330,630	2,079	35,897	1,755	4,051	31,879
Building materials and supply stores	*406	*50,672	*137	*3,707	*137	*218	*1,564	1,050	152,789	830	19,569	850	2,253	14,436
Hardware stores	*199	*25,667	*199	*2,253	*199	*173	*2,248	*918	*105,028	*649	*7,817	*450	*398	*15,665
Retail nurseries, garden supply stores, and mobile home dealers	*228	*12,927	*7	*95	*228	*127	*1,808	*705	*72,813	*580	*8,412	*455	*1,400	*1,558
General merchandise stores	*1,636	*78,643	*1,020	*4,346	*1,000	*1,748	*1,953	*647	*26,841	*359	*1,582	*360	*179	*1,204
Food stores	7,109	892,716	4,132	48,250	5,220	9,106	42,856	6,241	878,779	3,096	58,825	4,136	7,010	33,001
Grocery stores	5,928	779,172	3,173	38,961	4,261	7,165	36,920	4,557	867,097	2,426	52,090	3,143	5,924	24,855
Other food stores	*1,181	*113,546	*959	*11,289	*959	*1,941	*5,936	*1,684	111,682	*670	*6,735	993	1,086	8,146
Automotive dealers and service stations	7,561	957,975	4,267	49,844	5,532	8,501	48,924	11,528	2,476,079	7,951	151,835	9,895	18,318	104,797
New and used car dealers	*30	*56,703	*30	*2,729	*30	*165	*677	413	260,264	397	11,179	391	1,084	7,440
Used car dealers	2,589	129,863	*652	*5,423	*1,395	*1,432	8,269	2,290	232,083	*564	*2,332	1,834	1,356	11,073
Gasoline service stations	4,381	699,325	3,223	38,366	3,545	4,027	32,396	7,580	1,830,595	6,268	125,707	6,551	13,858	74,425
Other automotive dealers	*562	*72,084	*362	*3,326	*562	*677	*5,562	1,245	153,137	722	12,617	1,119	2,022	11,859
Apparel and accessory stores	*1,285	*60,545	*747	*6,460	*1,094	*880	*1,220	2,699	171,846	1,565	10,487	2,222	2,070	18,270
Furniture and home furnishings stores	1,977	181,728	*818	*5,124	1,254	1,356	14,665	8,120	498,093	3,296	40,583	5,300	8,353	52,298
Eating places	3,998	385,536	3,108	72,422	3,405	11,296	15,539	8,719	475,282	4,988	76,338	5,658	12,418	35,639
Drinking places	*442	*15,348	—	—	—	—	*—841	6,110	346,566	3,392	38,834	4,587	8,978	22,799
Drug stores and proprietary stores	*669	*77,539	*669	*9,966	*470	*685	*3,360	*431	*85,381	*431	*9,819	*431	*1,053	*4,678
Liquor stores	338	173,779	336	9,207	336	844	6,245	1,057	291,744	1,057	17,313	*742	*2,301	5,571
Used merchandise stores	1,922	6,998	*6	*1	*1,441	*885	—2,281	3,733	91,259	*1,294	*4,162	2,429	2,289	18,357
Sporting goods and bicycle shops	*868	*36,219	*399	*1,524	*469	*60	*2,571	*1,531	*57,241	*442	*6,240	*1,133	*1,032	*5,453
Gift, novelty, and souvenir shops	*502	*15,994	*6	*12	*502	*573	*1,106	*1,905	*39,825	*869	*4,796	*621	*953	*2,372
Direct selling organizations	6,678	22,897	*669	*523	*1,437	*244	2,769	20,164	87,948	*885	*1,076	3,569	938	9,353
Other retail trade	3,938	147,630	1,750	13,762	2,444	2,793	7,509	11,797	367,701	3,734	30,758	6,329	5,462	50,545
Wholesale and retail trade not allocable	2,095	42,657	*405	*803	*1,094	*611	1,516	4,314	98,528	*416	*2,520	2,884	4,517	17,824
Finance, insurance, and real estate	**15,265**	**231,932**	**1,998**	**10,629**	**7,391**	**11,237**	**96,261**	**39,476**	**982,598**	**4,459**	**31,249**	**19,271**	**26,537**	**330,294**
Finance	*294	*5,890	*7	*210	*17	*25	*4,655	2,223	173,930	187	3,680	678	1,046	27,321
Security, commodity brokers, and services	*222	*2,079	*7	*210	*17	*25	*972	1,925	167,623	155	3,074	661	989	23,794
Other finance	*72	*3,811	—	—	—	—	*3,683	*298	*6,307	*32	*606	*17	*57	*3,527
Insurance agents, brokers, and service	4,967	61,082	1,342	6,772	2,682	2,084	37,500	12,060	364,230	2,907	12,976	6,686	6,001	169,653
Real estate	10,004	144,960	649	3,647	4,692	9,128	54,106	25,173	444,438	1,665	14,593	11,907	21,490	133,320
Operators and lessors of buildings	*573	*17,188	*6	*660	*565	*4,589	*—2,938	558	71,143	*95	*705	558	8,747	4,782
Lessors, other than buildings	*224	*95	—	—	*224	*393	*—857	2,371	12,654	*116	*3	2,365	2,075	—3,257
Real estate agents, brokers, and managers	8,452	106,339	*555	*1,905	3,805	3,407	51,094	19,512	283,539	921	5,179	7,376	9,225	118,658
Subdivders and developers, except cemeteries	467	11,195	*20	*265	*32	*363	5,267	*271	*31,025	**	**	*192	*104	*1,433
Other real estate	*288	*8,145	*66	*797	*66	*376	*1,540	2,361	48,077	**	**	*1,416	*1,339	11,704
Services	**57,538**	**1,025,271**	**13,762**	**162,144**	**33,329**	**45,188**	**351,014**	**152,829**	**3,096,543**	**35,427**	**463,194**	**69,492**	**116,369**	**1,054,863**
Hotels and other lodging places	533	*22,333	*73	*1,722	*533	*6,109	*—2,372	1,967	70,942	509	7,629	1,894	9,454	—519
Motels, motor hotels, and tourists courts	*295	*22,300	*73	*1,722	*295	*5,629	*—1,342	736	33,088	*292	*5,221	*664	*3,582	—3,702
Other lodging places	*238	*33	—	—	*238	*480	*—1,030	*1,231	*37,854	*217	*2,408	*1,230	*5,872	*3,183
Personal services	12,164	148,100	3,253	35,502	7,204	7,318	31,950	33,988	455,102	7,323	97,412	19,548	21,281	113,713
Coin-operated laundries and dry cleaning	*1,347	*19,103	*817	*1,814	*1,347	*3,164	*—160	*695	*24,835	*206	*2,270	*695	*4,747	*—590
Other laundry, cleaning, and garment services	*657	*56,132	*657	*23,409	*591	*1,942	*7,421	2,538	68,207	*1,192	*15,690	*1,730	*3,587	14,339
Photographic studios, portrait	*492	*2,912	*270	*569	*492	*395	*—2,437	2,245	19,471	*491	*2,505	*1,624	*1,634	1,023
Beauty shops	6,761	48,526	*1,288	*8,803	3,626	1,099	17,865	13,910	170,689	3,393	56,718	10,781	5,218	41,026
Barber shops	*1,498	*5,775	—	—	*738	*252	*3,346	4,757	55,884	*1,181	*8,831	2,078	818	30,197
Other personal services	*1,409	*15,652	*221	*887	*410	*466	*5,915	9,841	118,016	660	11,398	2,640	5,279	27,716
Business services	9,724	89,258	*698	*9,181	4,540	4,375	33,285	31,184	464,974	4,935	68,787	14,351	17,848	130,232
Advertising	*545	*2,548	—	—	*269	*122	*—70	1,977	70,932	*281	*2,445	*1,366	*1,710	10,369
Services to buildings	*1,089	*16,038	*421	*6,317	*421	*453	*4,484	4,468	35,976	*993	*4,930	2,103	2,068	13,511
Management and public relations	2,135	13,120	*6	*218	*405	*822	4,378	5,796	63,741	832	3,450	2,582	2,193	24,628
Other business services	5,955	57,552	*271	*2,648	3,445	2,978	24,493	18,945	294,325	2,829	57,962	8,300	11,875	81,724

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Georgia—Continued							Illinois—Continued						
Services—Continued														
Automobile repair and services	5,469	158,707	*1,559	*29,156	4,087	7,503	22,619	9,669	422,753	4,629	78,102	7,481	14,239	65,641
Automobile repair shops	4,309	119,172	*1,090	*21,243	2,907	2,987	18,524	7,739	363,991	4,138	69,815	6,388	9,872	58,129
General automobile repair shops	4,040	117,991	*1,090	*21,243	2,907	2,987	15,998	4,368	226,218	2,168	34,336	4,045	6,643	35,934
Other automobile repair	*269	*1,181	—	—	—	—	*536	3,371	157,773	1,970	35,479	2,343	3,229	22,195
Automobile parking and other services	*1,160	*39,535	*469	*7,913	*1,160	*4,516	*6,095	1,930	38,761	*501	*9,287	1,093	4,367	7,512
Miscellaneous repair services	5,888	69,316	*1,704	*9,895	4,239	2,849	14,309	11,322	175,247	2,382	15,786	8,242	9,164	45,861
Amusement and recreation services, including motion pictures	3,467	11,743	*269	*61	*1,277	2,473	—1,479	15,338	190,094	2,138	29,695	8,647	10,360	25,498
Producers, orchestras, and entertainers	*1,277	*6,065	*269	*61	—	*1,156	*1,019	7,275	51,672	*1,198	*11,244	4,772	3,105	13,018
Professional sports clubs and promoters	—	—	—	—	*438	*1,159	*—3,594	**	**	**	**	**	**	**
Racing, including track operation	*657	*1,778	—	—	*395	*158	*1,096	3,022	25,179	*102	*770	1,916	4,590	—7,416
Other amusement and recreation services	*1,533	*3,900	—	—	—	—	—	**	**	**	**	**	**	**
Medical and health services	7,155	357,347	3,430	49,157	4,054	9,581	195,816	17,216	672,713	7,603	121,196	10,787	24,574	421,100
Offices of physicians	2,903	211,019	1,896	32,170	2,334	5,092	114,666	7,099	341,015	2,929	33,592	4,618	8,453	202,993
Offices of dentists	1,149	96,075	849	14,147	949	3,445	46,209	3,904	296,103	2,911	38,022	3,012	7,853	145,993
Other medical and health services	3,103	50,253	*585	*2,840	*771	*1,044	34,941	6,213	235,595	1,763	49,582	3,157	8,268	72,114
Legal services	2,905	112,455	1,475	17,140	1,859	2,036	38,800	9,092	290,326	2,933	28,271	5,718	3,763	179,321
Educational services	4,346	19,761	*819	*3,408	2,196	721	7,832	5,203	27,336	*415	*787	2,971	1,713	12,573
Engineering and architectural services	*1,355	*27,690	*262	*6,918	*547	*1,765	*6,937	2,168	35,628	*704	*5,870	1,948	1,101	12,687
Accounting, auditing, and bookkeeping services	1,509	2,535	*200	*4	*822	*194	1,477	8,211	64,541	1,719	7,332	4,914	2,557	37,966
Certified public accountants	*16	*13	—	—	—	—	*—14	*914	*18,922	*268	*1,348	*723	*589	*12,626
Other accounting, auditing, and bookkeeping services	*1,593	*2,522	*200	*4	*822	*194	*1,491	7,297	45,619	*1,453	*5,984	4,191	1,968	24,338
Other services	2,922	5,826	—	—	*960	*264	1,840	7,479	26,889	*127	*1,333	2,991	537	10,910
Nature of business not allocable	*398	*767	—	—	—	—	*645	*190	*218	—	—	—	—	*218

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Indiana							Michigan						
All industries	**349,595**	**10,389,808**	**154,283**	**738,529**	**249,417**	**538,248**	**1,557,587**	**357,231**	**11,861,366**	**116,626**	**1,200,683**	**243,568**	**514,815**	**1,541,865**
All nonfarm industries	**193,942**	**7,128,389**	**55,807**	**638,755**	**118,469**	**179,517**	**1,073,706**	**275,597**	**10,392,673**	**85,724**	**1,087,625**	**168,919**	**317,180**	**1,503,054**
Agriculture, forestry, and fishing	**158,001**	**3,289,654**	**99,051**	**106,299**	**133,024**	**361,576**	**484,435**	**67,575**	**1,624,981**	**34,216**	**139,024**	**80,091**	**207,744**	**83,675**
Farms														
Field crop	155,653	3,261,419	98,476	101,774	130,948	358,731	483,881	61,634	1,468,493	31,102	113,055	74,949	197,653	38,811
Vegetable and melon	94,947	2,008,179	52,854	68,163	77,887	239,850	425,552	49,645	466,290	13,161	14,122	48,572	86,608	10,635
Fruit and tree nut	*347	*2,148	*346	*254	*347	*604	*—1,910	*4,478	*30,640	*3,230	*2,121	*4,478	*11,014	*—6,536
Beef cattle feedlots	*7	*340	*6	*16	*7	*14	*3	3,068	*31,349	*1,827	*4,478	*2,892	*8,819	—16,747
Beef cattle, except feedlots	*127	*4,282	**	**	*126	*126	*303	*21	*22,799	—	—	*21	*92	*51
	16,653	359,747	12,140	11,006	13,488	28,927	—46,925	7,988	108,773	3,058	12,566	7,714	10,404	8,627
Hogs, sheep, and goats	23,672	635,042	22,633	13,628	22,374	53,867	107,665	*4,781	*108,288	*3,223	*998	*4,781	*6,596	*—4,376
Dairy farms	*6,962	*157,792	*5,763	*1,662	*6,962	*20,922	*28,977	7,944	478,742	4,864	56,251	4,960	58,114	40,717
Poultry and eggs	*3,219	*50,659	*235	*1,092	*3,219	*8,010	*—947	*1,388	*181,568	*1,388	*12,439	*1,388	*22,083	*5,930
General livestock, except animal specialty	*656	*2,297	**	*38	*656	*548	*—1,117	*24	*49	*24	*179	*24	*192	*—469
Animal specialty	*1,656	*3,692	*283	*1,553	*1,656	*3,146	*—10,807	*564	*829	**	**	*539	*1415	*—3,749
Other	7,207	27,243	**	**	4,226	2,657	—16,953	1,633	*39,168	**	**	*1,580	*2,328	4,728
Livestock breeding	*199	—	—	—	*199	*385	*—1,252	*24	—	—	—	*24	*15	*—31
Animal services, except livestock breeding and veterinary	*1,176	*4,842	*110	*55	*976	*1,379	*—5,700	771	*3,769	*65	*873	*517	*556	—3,228
Landscape and horticultural services	*421	*2,891	*200	*251	*421	*125	*1,760	3,758	86,074	2,059	10,524	3,213	4,771	17,048
Other agricultural services, forestry, and fishing	*552	*20,402	*265	*4,219	*480	*956	*5,726	*1,388	*66,645	*990	*14,572	*1,388	*4,747	*11,077
Mining	**825**	**68,468**	***343**	***6,981**	**584**	**2,476**	**7,137**	**1,015**	**54,939**	***72**	***5,995**	**372**	**1,648**	**2,654**
Oil and gas extraction	797	61,677	*337	*4,858	562	2,289	7,513	884	54,925	*72	*5,995	372	1,648	3,502
Other mining	*28	*26,809	*6	*2,123	*22	*189	*—376	*131	*14	—	—	—	—	*—848
Construction	**30,703**	**906,271**	**11,608**	**131,564**	**17,644**	**25,492**	**152,559**	**33,865**	**1,368,983**	**14,746**	**207,918**	**24,086**	**55,192**	**181,459**
General contractors and operative builders	4,118	345,396	3,306	39,438	2,877	5,567	26,580	8,254	627,567	4,845	69,532	6,190	13,789	57,963
Special trade contractors	24,280	527,496	7,661	89,010	13,420	19,161	114,024	24,353	732,431	10,101	138,386	17,896	41,403	115,591
Plumbing, heating, and air conditioning	*1,423	*48,861	*685	*5,430	*933	*560	*10,729	3,258	142,339	2,228	29,215	3,130	5,520	17,659
Painting, paper hanging, and decorating	3,275	27,858	*841	*7,682	*1,350	*616	9,774	2,441	38,983	*889	*4,432	*1,530	*1,470	11,987
Electrical work	*1,338	*50,859	*325	*14,361	*949	*961	*3,726	1,795	*52,867	*1,028	*23,841	*1,449	*1,336	4,291
Masonry, stonework, tile setting, and plastering	3,031	55,828	*1,067	*19,462	*997	*839	13,344	2,468	78,032	*1,461	*19,704	*1,488	*1,408	14,374
Carpentering and flooring	8,170	104,033	*1,801	*12,381	4,457	3,022	31,562	7,438	99,013	*1,578	*7,433	4,931	4,696	35,395
Miscellaneous special trade contractors	7,043	240,059	2,942	29,694	4,805	13,163	44,889	6,953	291,177	2,917	53,761	5,365	26,973	31,895
Contractors not allocable	2,305	33,979	*641	*3,116	*1,347	*764	11,955	*1,248	*8,985	—	—	—	—	*7,905
Manufacturing	**3,941**	**144,883**	**1,415**	**22,153**	**2,630**	**4,147**	**22,759**	**5,904**	**213,378**	**2,226**	**30,148**	**3,944**	**6,920**	**30,437**
Lumber and wood products, except furniture	*961	*13,503	**	**	*492	*569	*2,871	*1,276	*22,732	*468	*976	*737	*2,239	*282
Printing, publishing, and allied industries	*1,372	*53,525	*825	*12,083	*1,150	*1,747	*5,842	*995	*23,582	*191	*4,141	*126	*436	*—6,121
Machinery, except electrical	*339	*14,384	*140	*2,798	*140	*399	*7,887	*1,220	*52,069	*595	*9,219	*734	*1,698	*14,970
Other manufacturing industries	1,269	*63,451	**	**	*848	*1,432	2,159	2,413	114,975	*972	*15,812	2,347	2,547	21,306
Transportation, communication, electric, gas, and sanitary services	**10,731**	**289,541**	**2,813**	**42,853**	**8,125**	**23,070**	**40,732**	**11,311**	**237,312**	**2,506**	**20,489**	**9,008**	**33,935**	**14,788**
Local and interurban passenger transit	*1,908	*15,842	*643	*383	*1,464	*1,371	*8,872	*867	*23,093	*200	*7,999	*399	*1,773	*418
Trucking and warehousing	7,630	203,832	1,840	32,517	5,861	17,932	25,825	8,051	186,223	1,971	10,845	6,485	26,966	12,203
Other transportation	*1,068	*28,654	*205	*3,292	*675	*657	*3,202	*637	*18,867	—	—	*837	*3,959	*—782
Communication, electric, gas, and sanitary services	*125	*21,413	*125	*6,661	*125	*3,110	*3,033	*1,556	*9,129	*335	*1,645	*1,287	*1,237	*2,949
Wholesale and retail trade	**59,592**	**4,089,052**	**19,794**	**254,403**	**33,724**	**48,068**	**254,973**	**81,817**	**5,843,744**	**33,384**	**436,421**	**48,189**	**95,601**	**391,743**
Wholesale trade	5,713	915,734	1,697	27,650	3,170	7,184	78,368	8,611	1,044,724	3,663	56,686	6,203	14,631	93,466
Motor vehicles and automotive equipment	*1,014	*90,108	*215	*4,926	*614	*738	*9,765	*442	*71,667	*404	*5,648	*237	*242	*5,525
Lumber and construction materials	*697	*31,760	*205	*398	*78	*293	*3,146	*211	*56,971	*205	*3,722	*211	*737	*—3268
Farm machinery and equipment	394	172,213	259	6,758	259	909	10,029	*803	*162,999	*604	*5,649	*604	*1,083	*4,790
Other machinery, equipment, and supplies	*265	*55,024	*141	*5,701	*265	*1,538	*5,867	1,040	*59,850	*222	*2,932	*478	*673	19,611
Groceries and related products	*488	*128,197	*291	*1,245	*363	*247	*6,658	1,467	226,933	697	9,325	1,152	2,963	17,001
Farm-product raw materials	918	152,845	36	858	240	420	4,237	*113	*107,339	*113	*6,235	*113	*1,204	*4,584
Other wholesale trade	1,947	285,567	548	7,766	1,351	3,039	36,668	4,515	358,965	1,218	23,175	3,408	7,729	45,223

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Indiana—Continued							Michigan—Continued						
Wholesale and retail trade—Continued														
Retail trade	49,537	3,029,205	17,594	225,496	29,459	39,300	159,228	70,726	4,478,194	29,554	371,989	40,944	79,556	271,177
Building materials, hardware, garden supply, and mobile home dealers	1,325	108,068	*601	*8,297	835	1,885	2,961	3,625	179,283	2,714	14,690	2,423	3,785	13,443
Building materials and supply stores	*616	*64,092	*148	*4,212	*347	*1,046	*973	*1,068	*81,907	*1,068	*6,491	*847	*654	*6,178
Hardware stores	*18	*206	*19	*171	*16	*78	*—331	*907	*86,549	*907	*5,804	*465	*1,054	*4,024
Retail nurseries, garden supply stores, and mobile home dealers	*693	*41,768	*437	*3,914	*472	*761	*2,319	*1,650	*30,827	*739	*2,595	*1,111	*1,878	*3,241
General merchandise stores	*250	*17,665	*250	*1,888	*28	*63	*1,464	*524	*47,358	*199	*1,893	*324	*344	*5,253
Food stores	3,681	477,907	2,193	26,917	3,197	4,710	20,219	8,312	1,265,304	4,919	69,612	7,616	17,062	55,978
Grocery stores	2,774	353,648	1,686	18,733	2,290	3,693	13,007	4,212	926,764	3,017	43,247	4,206	11,152	37,461
Other food stores	*907	*124,059	*507	*8,084	*907	*1,017	*7,212	4,100	338,540	1,902	26,365	3,410	5,910	29,517
Automotive dealers and service stations	8,804	1,237,272	3,889	74,621	5,411	7,972	50,375	8,681	1,158,340	5,035	72,660	5,227	6,462	39,865
New and used car dealers	592	239,438	171	11,747	370	838	6,038	*850	*50,271	*34	*2,223	*380	*304	*4,717
Used car dealers	3,997	682,648	2,708	44,023	3,253	4,844	27,398	1,360	154,135	*567	*4,351	*692	*612	2,969
Gasoline service stations	*1,320	*104,959	*456	*9,897	*899	*1,264	*6,581	4,417	788,030	3,508	42,575	2,609	4,377	21,127
Other automotive dealers								2,054	165,904	*926	*23,511	1,346	1,169	11,052
Apparel and accessory stores	2,204	158,006	*1,384	*12,955	1,604	1,991	13,363	*1,364	*152,181	*1,017	*10,763	*1,149	*1,426	*12,098
Furniture and home furnishings stores	2,520	142,060	*1,275	*16,360	*1,361	*1,641	4,364	4,190	312,315	2,146	33,684	3,257	4,518	21,490
Eating places	3,010	228,281	2,363	40,714	2,583	10,160	13,000	4,382	348,989	3,255	72,815	2,964	12,092	16,011
Drinking places	2,042	110,089	*1,320	*10,797	2,042	2,538	8,672	5,237	421,644	4,426	67,253	4,916	12,823	28,298
Drug stores and proprietary stores	*590	*75,423	*590	*4,500	*590	*577	*7,850	*137	*34,713	*137	*3,062	*137	*189	*4,319
Liquor stores	*551	*67,559	*131	*1,288	*330	*311	*—2,038	*463	*152,179	*338	*3,820	*463	*2,141	*8,848
Used merchandise stores	*1,606	*19,227	*668	*2,935	*1,136	*694	*467	*1,437	*3,826	*890	*1,824	*1,215	*1,394	*7,180
Sporting goods and bicycle shops	2,305	92,327	*665	*6,088	1,908	741	8,505	*1,739	*40,948	—	—	*1,508	*1,177	331
Gift, novelty, and souvenir shops	*1,504	*5,149	*201	*147	*780	*136	*—1,362	1,978	17,021	*351	*411	3	5	100
Direct selling organizations	15,803	89,414	*569	*453	3,392	1,478	7,974	19,704	83,555	*1,382	*631	*222	*121	*281
Other retail trade	5,342	203,758	1,375	17,436	3,064	4,403	25,414	8,853	262,538	2,745	18,671	4,916	12,823	28,397
Wholesale and retail trade not allocable	4,342	144,113	*503	*1,257	2,095	1,584	19,377	2,580	120,826	*167	*7,748	1,042	1,414	27,100
Finance, insurance, and real estate	**19,452**	**344,481**	**2,406**	**7,287**	**9,173**	**13,425**	**139,356**	**30,707**	**548,829**	**3,870**	**35,301**	**11,137**	**15,276**	**208,234**
Finance	*80	*10,901	*73	*556	*73	*178	*—76	*231	*1,103	—	—	*225	*125	*381
Security, commodity brokers, and services	**	**	*73	*556	**	**	**	*9	*413	—	—	3	4	*100
Other finance	**	**	—	—	**	**	**	*222	*690	—	—	*222	*121	*281
Insurance agents, brokers, and service	6,382	107,979	1,537	4,728	3,842	2,330	68,917	7,332	219,440	1,979	17,170	3,088	2,385	61,343
Real estate	11,990	225,601	796	2,003	5,258	10,917	70,515	23,144	328,086	1,891	18,131	7,826	12,766	146,510
Operators and lessors of buildings	*201	*2,031	**	**	*201	*510	*769	813	17,569	278	710	614	4,483	*—891
Lessors, other than buildings	*125	*185	—	—	*125	*157	*20	*2,149	*2,344	—	—	*849	*587	*—786
Real estate agents, brokers, and managers	10,351	188,594	**	**	4,252	7,839	58,897	18,748	278,503	1,487	17,399	6,296	7,615	140,272
Subdividers and developers, except cemeteries	960	25,940	**	**	*327	*1,768	5,487	*799	*27,834	*126	*22	*67	*81	*8,131
Other real estate	*353	*8,851	—	—	*353	*645	*5,322	*635	*836	—	—	—	—	*—216
Services	**65,164**	**1,242,549**	**16,532**	**166,964**	**43,804**	**59,629**	**450,275**	**103,439**	**2,180,388**	**25,607**	**325,485**	**85,741**	**98,075**	**644,393**
Hotels and other lodging places	1,587	43,905	*848	*6,798	*1,317	*5,835	4,487	3,386	175,492	1,360	31,935	3,386	13,073	6,584
Motels, motor hotels, and tourists courts	*626	*31,081	*626	*6,110	*626	*3,817	*2,243	1,854	100,002	825	20,643	1,854	8,788	5,370
Other lodging places	*961	*12,824	*222	*688	*691	*2,018	*2,224	1,532	*76,490	*535	*11,292	1,532	8,287	1,214
Personal services	19,220	149,183	2,873	14,655	11,425	9,361	42,195	23,281	311,327	4,811	67,838	14,335	18,443	62,581
Coin-operated laundries and dry cleaning	*820	*20,832	*200	*727	*421	*514	*767	*598	*8,093	*399	*2,604	*598	*523	*—432
Other laundry, cleaning, and garment services	*739	*7,463	*469	*589	*739	*525	*3,750	1,939	84,907	*870	*20,953	*1,340	*5,808	8,194
Photographic studios, portrait	*1,101	*12,342	*288	*188	*610	*876	*4,489	*1,400	*2,578	—	—	*1,179	*460	*—794
Beauty shops	6,903	57,867	*1,302	*5,843	7,120	3,435	22,309	7,004	95,604	2,273	31,055	5,727	5,101	17,433
Barber shops	*1,579	*18,096	*199	*4,735	*857	*621	*8,272	4,977	42,401	*400	*5,909	*2,077	*917	21,859
Other personal services	6,278	32,483	*415	*2,573	1,568	3,390	4,608	7,363	77,743	*869	*7,317	3,414	5,634	16,321
Business services	9,987	62,444	1,820	8,035	5,384	2,983	35,497	19,068	266,273	2,399	36,669	10,048	11,293	87,239
Advertising	*200	*3,266	—	—	*199	*21	*1,038	*776	*29,074	*32	*1,860	*356	*132	*6,658
Services to buildings	2,291	16,489	*1,132	*5,044	*932	*625	4,253	3,772	44,196	*822	*14,118	1,970	1,093	22,255
Management and public relations	984	13,517	*223	*1,256	*256	*235	8,693	6,419	84,695	*218	*1,035	2,588	2,520	30,941
Other business services	6,512	49,172	*465	*1,735	3,977	2,102	21,513	8,101	128,308	1,227	19,656	5,034	7,548	24,385

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‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Indiana—Continued							Michigan—Continued						
Services—Continued														
Automobile repair and services	5,310	226,863	2,601	45,873	4,570	13,317	25,421	5,365	221,551	2,290	33,785	4,105	13,170	25,067
Automobile repair shops	4,945	199,772	2,529	43,273	4,405	7,873	23,350	4,119	187,392	2,089	33,024	3,061	8,055	23,539
General automobile repair shops	*1,751	*50,376	*889	*10,835	*1,211	*1,956	*6,217	2,434	73,020	*648	*10,409	1,840	3,819	7,843
Other automobile repair	3,194	149,396	1,634	32,438	3,184	5,907	17,133	*1,685	*114,372	*1,241	*22,615	*1,241	*2,436	*15,696
Automobile parking and other services	*365	*27,091	*78	*2,600	*165	*5,444	*2,071	1,246	34,159	*201	*761	1,024	7,115	1,528
Miscellaneous repair services	6,170	57,152	*1,311	*3,586	5,481	3,583	18,147	10,593	145,239	2,033	11,792	5,198	3,812	26,494
Amusement and recreation services, including motion pictures	6,430	68,239	1,241	9,456	4,553	8,435	15,550	10,418	141,258	2,382	16,666	9,215	13,106	4,826
Producers, orchestras, and entertainers	2,584	11,242	*125	*989	*1,989	*1,257	4,613	4,054	29,637	**	**	3,170	1,269	11,494
Professional sports clubs and promoters	—	—	—	—	—	—	—	*250	*24,101	*125	*2,715	*125	*381	*1,814
Racing, including track operation	1,642	16,751	*192	*202	1,306	1,547	−1,502	3,774	19,207	*1,314	*410	3,080	4,259	−12,818
Other amusement and recreation services	2,204	60,246	*924	*6,265	*1,258	*3,631	12,239	2,340	77,313	**	**	1,840	7,197	4,536
Medical and health services	7,923	416,156	3,330	59,680	5,106	12,749	209,251	14,694	648,817	6,902	87,432	10,750	17,646	323,959
Offices of physicians	2,774	196,358	1,670	26,354	2,329	4,386	114,074	5,315	225,481	2,059	21,353	4,189	8,018	135,656
Offices of dentists	1,592	122,273	1,127	22,231	1,326	5,327	53,728	3,554	257,200	2,696	37,859	2,899	6,999	125,314
Other medical and health services	3,557	97,525	*533	*11,095	1,452	3,036	41,459	5,825	166,136	2,147	28,220	3,662	4,629	62,989
Legal services	2,850	134,440	1,621	12,779	2,157	3,080	84,323	2,916	102,928	1,395	15,251	1,797	2,380	49,443
Educational services	2,478	10,132	*200	*292	*1,132	*310	6,150	3,266	42,939	*191	*16,119	1,584	1,556	10,821
Engineering and architectural services	*266	*640	—	—	*266	*18	*162	*1,469	*24,091	*221	*320	*1,344	*793	*12,275
Accounting, auditing, and bookkeeping services	*1,337	*25,587	*345	*5,772	*1,337	*1,402	*6,298	4,952	52,798	*721	*5,688	3,150	1,639	29,152
Certified public accountants	*345	*22,672	*345	*5,772	*945	*1,303	*5,098	*744	*11,255	*125	*228	*545	*476	*7,975
Other accounting, auditing, and bookkeeping services	*992	*2,715	—	—	*992	*99	*1,202	4,208	41,541	*596	*5,460	2,605	1,163	21,177
Other services	1,606	7,808	*442	*38	*1,096	*556	2,804	4,031	26,655	*902	*1,969	1,829	1,184	5,962
Nature of business not allocable	2,188	15,011	*221	*15	*709	*363	5,361	*1,498	*9,034	*199	*102	*1,000	*426	*4,482

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Missouri							New Jersey						
All industries	374,444	9,953,468	150,418	734,385	231,679	490,682	1,093,151	216,061	7,252,465	57,146	643,838	134,019	239,258	1,489,783
All nonfarm industries	200,693	6,945,010	56,547	651,059	110,196	160,074	1,008,028	210,285	7,118,417	53,335	534,480	128,396	212,119	1,469,857
Agriculture, forestry, and fishing	179,317	3,069,542	95,473	97,358	124,838	333,999	90,809	13,090	246,040	8,058	21,988	9,787	38,441	23,239
Farms	173,751	3,008,458	93,871	83,326	121,483	330,588	85,123	5,776	134,048	3,811	9,358	5,623	27,137	126
Field crop	66,033	1,020,835	30,331	19,804	40,994	124,244	124,530	1,945	8,918	*158	*693	1,808	3,032	−4,116
Vegetable and melon	*1,346	*1,139	*1,322	*867	*1,346	*1,565	*−7,913	*66	*1,107	—	—	*66	*314	*−155
Fruit and tree nut	*68	*830	**	**	*68	*104	*4	*24	*1,112	*24	*224	*24	*12	*−85
Beef cattle feedlots	—	—	—	—	—	—	—	*1,109	*8,489	*1,109	*48	*1,109	*974	*−2,544
Beef cattle, except feedlots	51,316	731,025	31,520	21,020	39,872	85,435	−111,434	*43	*614	*12	*172	*37	*325	*−801
Hogs, sheep, and goats	30,853	888,308	17,699	22,439	23,167	92,698	92,497	*7	*402	*6	*28	*7	*35	*115
Dairy farms	7,452	220,963	*4,086	*4,963	4,343	8,297	41,799	*1,136	*88,293	*1,113	*594	*1,136	*19,758	*12,835
Poultry and eggs	*1,495	*62,302	*1,495	*3,318	*223	*1,218	*−1,089	*32	*13,880	*32	*1,324	*32	*935	*975
General livestock, except animal specialty	3,740	52,507	1,850	1,681	3,415	8,548	−24,933	**	**	—	—	—	—	**
Animal specialty	2,818	9,989	*806	*692	2,531	2,573	−4,505	*42	*1,495	*12	*19	*36	*181	*−15
Other	8,630	20,540	**	**	*5,524	*5,908	−23,833	**	**	**	**	**	**	**
Livestock breeding	*787	*10,505	—	—	*442	*161	*3,187	*269	*839	—	—	*269	*51	*−593
Animal services, except livestock breeding and veterinary	*1,300	*4,872	*270	*15	*492	*78	*597	1,322	37,020	*626	*5,214	*633	*1,760	3,552
Landscape and horticultural services	*1,531	*26,729	*910	*13,580	*1,262	*1,505	*2,294	2,820	48,076	*1,062	*5,206	*1,877	*4,317	10,718
Other agricultural services, forestry, and fishing	*1,968	*18,978	*422	*437	*1,159	*1,667	*−392	2,903	26,057	*559	*2,208	1,385	3,176	9,436
Mining	1,012	28,685	*218	*10,670	969	1,900	2,398	397	3,483	—	—	125	203	1,583
Oil and gas extraction	996	27,696	*202	*10,573	953	1,766	2,193	390	3,427	—	—	**	**	1,968
Other mining	*16	*990	*16	*97	*16	*134	*205	*7	*56	—	—	**	**	*15
Construction	29,522	1,012,845	10,424	135,909	16,122	27,290	159,908	24,810	730,203	7,239	97,355	17,048	21,992	145,879
General contractors and operative builders	5,234	426,266	2,863	51,673	3,234	5,717	44,809	5,975	222,451	2,798	33,174	4,153	8,282	22,597
Special trade contractors	22,670	527,037	7,496	77,227	12,429	20,522	111,192	18,369	485,855	4,241	61,832	12,495	12,762	117,800
Plumbing, heating, and air conditioning	2,839	115,126	*1,810	*13,700	2,569	4,421	18,985	2,233	51,678	*389	*3,379	*1,743	*1,027	14,361
Painting, paper hanging, and decorating	2,382	17,545	*911	*1,493	*539	*263	5,148	4,271	90,254	*1,298	*14,587	3,134	2,639	25,925
Electrical work	*641	*17,726	*199	*1,930	*199	*441	*5,808	2,229	54,705	*745	*5,714	2,029	1,674	11,800
Masonry, stonework, tile setting, and plastering	*1,088	*48,600	*421	*13,425	*889	*1,533	*10,779	*869	*26,132	*200	*2,253	*400	*235	*8,189
Carpentering and flooring	8,289	94,068	2,228	14,152	3,281	1,012	30,114	5,366	87,109	*420	*4,935	3,224	2,305	29,508
Miscellaneous special trade contractors	7,431	233,972	1,927	32,527	4,952	12,852	40,358	3,401	175,977	1,199	30,964	1,965	4,882	28,017
Contractors not allocable	*1,618	*59,542	*65	*7,009	*459	*1,051	3,907	*466	*21,897	*200	*2,349	*400	*948	*5,481
Manufacturing	5,950	341,544	2,462	55,341	4,618	11,608	39,318	4,240	155,634	618	25,024	2,317	3,868	20,987
Lumber and wood products,except furniture	1,991	34,855	*556	*1,772	*1,252	*1,973	4,448	*6	*6,207	*6	*1,127	*8	*178	*303
Printing, publishing, and allied industries	*981	*54,052	*561	*7,653	*981	*2,637	*11,871	1,831	24,213	*199	*2,608	*966	*1,345	3,993
Machinery, except electrical	*833	*44,885	*266	*1,298	*708	*2,232	*7,189	*544	*9,863	*6	*1,396	*275	*285	*899
Other manufacturing industries	2,145	207,952	1,079	38,618	1,677	4,766	15,810	1,859	115,751	*405	*19,893	1,070	2,058	15,803
Transportation, communication, electric, gas, and sanitary services	12,076	344,712	2,899	37,192	8,356	19,008	65,454	7,373	324,668	1,818	46,671	8,051	26,596	54,082
Local and interurban passenger transit	*961	*13,801	**	**	*491	*334	*4,126	*1,228	*21,353	*199	*4,425	*1,007	*1,801	*5,815
Trucking and warehousing	10,060	299,259	2,493	30,681	7,009	17,157	54,447	4,793	137,004	*1,043	*12,510	3,834	12,486	37,777
Other transportation	*456	*8,177	**	**	*257	*158	*15	828	118,536	*376	*14,883	686	2,241	16,081
Communication, electric, gas, and sanitary services	*599	*23,675	*399	*6,367	*599	*1,359	*6,866	*524	*47,763	*200	*14,853	*524	*10,068	*−5,391
Wholesale and retail trade	60,448	3,718,181	20,774	225,290	30,597	44,898	231,228	50,513	3,201,757	18,337	182,441	30,159	38,905	279,625
Wholesale trade	7,700	1,021,831	2,031	45,051	3,662	11,218	45,743	11,712	649,348	2,155	18,125	4,587	7,356	80,060
Motor vehicles and automotive equipment	*131	*44,812	*125	*5,720	*131	*329	*3,293	*503	*35,928	*6	*1,882	*12	*96	*3,083
Lumber and construction materials	*269	*4,068	—	—	—	—	*−949	*422	*5,714	—	—	—	—	*769
Farm machinery and equipment	*22	*22,299	*22	*635	*22	*48	*1,775	—	—	—	—	—	—	—
Other machinery, equipment, and supplies	*407	*6,851	*98	*212	*282	*51	*1,378	*1,237	*35,154	*6	*943	*471	*226	*8,024
Groceries and related products	1,161	172,809	*534	*5,150	*734	*1,827	8,023	2,193	250,007	*726	*3,615	1,717	1,918	18,195
Farm-product raw materials	309	277,808	296	3,963	288	1,058	643	*200	*26,720	199	*1,771	—	—	*436
Other wholesale trade	5,401	493,214	988	29,371	2,205	7,905	31,579	7,157	295,825	1,218	8,914	2,387	5,116	49,553

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Missouri—Continued							New Jersey—Continued						
	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
Wholesale and retail trade—Continued														
Retail trade	51,307	2,682,917	18,743	180,239	26,929	33,680	176,558	37,769	2,489,710	13,961	163,611	24,805	31,170	195,269
Building materials, hardware, garden supply, and mobile home dealers	3,472	225,453	2,134	19,973	2,672	3,182	21,863	*1,583	*50,780	*32	*2,732	*778	*1,694	*5,448
Building materials and supply stores	1,242	132,314	*967	*13,549	*1,038	*2,557	11,484	*823	*20,785	*18	*2,209	*16	*132	*1,024
Hardware stores	*1,739	*89,508	*945	*8,372	*1,414	*511	*11,015	*200	*1,556	—	—	*200	*312	*—722
Retail nurseries, garden supply stores, and mobile home dealers	*491	*3,631	*222	*52	*222	*114	*—618	*560	*28,439	*18	*523	*560	*1,250	*5,144
General merchandise stores	*1,112	*114,110	*478	*5,068	*912	*1,280	*12,475	*222	*4,542	*222	*2,072	*222	*22	—
Food stores	2,724	391,738	2,034	24,849	2,502	3,682	15,037	6,058	483,380	2,558	27,652	5,369	8,165	32,894
Grocery stores	1,849	374,976	1,429	21,879	1,827	2,570	14,591	4,078	375,182	1,937	25,386	3,658	6,074	27,300
Other food stores	*875	*16,762	*605	*3,170	*875	*1,092	*446	*1,980	*89,198	*621	*2,266	*1,711	*2,091	*5,391
Automotive dealers and service stations	7,958	1,089,707	3,583	49,941	4,940	8,472	48,140	4,293	814,864	2,912	40,667	3,501	5,181	44,418
New and used car dealers	*500	*80,299	*231	*3,217	*231	*275	*2,414	*17	*24,767	*17	*1,416	*17	*62	*562
Used car dealers	1,743	184,968	*137	*3,689	*549	*855	9,749	*745	*52,650	*221	*1,023	*620	*444	*3,211
Gasoline service stations	4,227	703,913	2,548	35,544	3,291	5,703	19,194	3,063	645,311	2,350	32,237	2,416	4,070	33,244
Other automotive dealers	1,488	140,507	*647	*7,491	*869	*1,639	16,783	*448	*62,136	*324	*5,991	*448	*605	*7,399
Apparel and accessory stores	*1,835	*51,001	*524	*1,954	*1,635	*768	*—1,401	1,793	90,935	*524	*2,143	*1,150	*878	9,400
Furniture and home furnishings stores	1,854	77,604	*788	*5,331	*852	*1,520	8,458	*1,342	*34,529	*205	*2,182	*603	*233	*5,276
Eating places	5,029	267,370	3,384	45,038	3,302	6,854	21,704	5,182	210,448	2,552	29,927	3,570	2,819	19,847
Drinking places	2,628	122,877	1,986	11,871	2,407	2,798	12,287	*1,842	*88,191	*1,043	*8,406	*1,442	*1,658	*10,814
Drug stores and proprietary stores	*200	*11,767	*200	*949	*200	*28	*1,828	*526	*103,732	*326	*11,223	*526	*855	*5,936
Liquor stores	*415	*43,170	*18	*116	*216	*85	*3,094	*578	*83,099	*157	*3,902	*578	*936	*6,827
Used merchandise stores	2,562	53,623	*667	*1,748	*1,593	*847	2,596	1,539	28,642	*7	*102	*856	*256	5,287
Sporting goods and bicycle shops	*399	*18,358	—	—	*199	*502	*1,387	*897	*18,247	*6	*1,620	*476	*291	*—267
Gift, novelty, and souvenir shops	*199	*12,264	*199	*1,070	*199	*246	*2,487	*687	*1,878	—	—	*398	*75	*—1,025
Direct selling organizations	14,416	69,190	*1,067	*1,284	2,823	1,597	13,480	3,535	74,224	*191	*2,342	*412	*379	12,312
Other retail trade	6,704	114,565	1,707	11,047	2,377	1,741	13,123	7,912	422,219	3,226	28,641	4,926	7,726	38,306
Wholesale and retail trade not allocable	*1,441	*13,433	—	—	*6	(*)	*8,927	*1,032	*62,699	*221	*705	*767	*379	*4,296
Finance, insurance, and real estate	19,697	379,329	2,563	25,829	8,436	10,837	123,696	21,512	479,840	2,404	29,521	9,451	32,591	119,299
Finance	*317	*22,638	*147	*2,064	*295	*617	*10,022	1,277	34,852	*35	*656	*237	*166	6,446
Security, commodity brokers, and services	*171	*9,094	*23	*252	*171	*111	*5,653	1,109	28,785	*19	*102	*218	*126	4,091
Other finance	*146	*13,544	*124	*1,812	*124	*506	*4,369	*168	*6,067	*17	*554	*19	*40	*2,355
Insurance agents, brokers, and service	8,109	210,522	1,672	20,842	2,671	3,065	78,773	8,463	203,056	1,214	17,576	3,069	3,968	53,163
Real estate	11,271	148,168	764	2,923	3,470	6,955	33,901	13,772	241,932	1,155	11,289	6,145	29,057	59,690
Operators and lessors of buildings	*809	*31,109	*132	*369	*684	*2,993	*—1,521	*509	*5,589	—	—	*215	*329	*1,868
Lessors, other than buildings	1,018	1,169	*286	*81	*612	*670	—776	658	8,038	3	170	*531	*1,487	2,409
Real estate agents, brokers, and managers	8,902	109,972	*346	*2,493	1,957	3,278	33,856	11,845	214,726	1,086	10,877	5,172	27,137	50,388
Subdivders and developers, except cemeteries	*16	*1,120	—	—	*17	*8	*807	*6	*32	—	—	*8	*13	*—40
Other real estate	*524	*2,796	—	—	*200	*16	*1,535	*724	*13,547	*68	*242	*221	*91	*5,085
Services	68,422	1,058,630	15,585	148,796	39,743	41,122	381,340	92,602	2,043,908	22,272	237,685	58,187	75,471	812,908
Hotels and other lodging places	2,034	62,258	1,143	7,965	1,834	6,789	2,651	2,093	37,070	*788	*5,454	2,011	3,988	—858
Motels, motor hotels, and tourists courts	897	59,059	674	7,709	897	5,524	3,579	*367	*17,282	*98	*3,896	*265	*379	*—804
Other lodging places	*1,137	*3,199	*469	*256	*937	*1,265	*—926	*1,726	*19,788	*690	*2,558	*1,726	*3,609	*—254
Personal services	19,155	156,170	3,453	26,920	12,838	7,499	39,983	10,518	187,861	3,321	26,840	6,697	8,685	50,914
Coin-operated laundries and dry cleaning	*846	*14,508	*323	*821	*846	*2,622	*2,179	*708	*10,909	*470	*619	*470	*456	*1,542
Other laundry, cleaning, and garment services	*1,982	*27,785	*285	*5,106	*1,982	*1,193	*4,295	*1,137	*41,487	*598	*12,826	*669	*673	*8,037
Photographic studios, portrait	*901	*3,602	*486	*894	*885	*294	*—77	*1,418	*12,098	*6	*706	*1,168	*658	*17
Beauty shops	5,914	43,717	*1,143	*11,687	*4,002	1,244	11,365	2,575	49,648	*1,325	*9,801	2,305	2,003	15,618
Barber shops	3,416	25,340	*420	*4,992	*2,306	1,355	12,902	*2,039	*12,233	—	—	*809	*627	*5,804
Other personal services	6,296	41,218	*796	*5,420	3,017	1,821	9,319	2,641	51,485	*922	*2,886	*1,276	*4,268	19,896
Business services	11,312	102,859	1,683	8,994	3,786	4,845	36,913	24,714	347,218	3,314	37,122	13,128	12,560	149,107
Advertising	*876	*32,304	*48	*2,858	*114	*152	*4,455	*945	*14,692	—	—	*581	*330	*8,964
Services to buildings	3,033	11,332	*222	*54	*691	*512	5,447	3,429	29,760	*421	*2,021	*1,228	*1,026	12,962
Management and public relations	1,762	10,691	*265	*41	*463	*67	9,062	8,631	124,581	*1,045	*12,691	4,556	3,200	73,543
Other business services	5,641	48,532	*1,148	*4,041	2,518	4,114	17,949	11,809	178,205	1,848	22,410	6,761	8,004	53,638

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Missouri—Continued							New Jersey—Continued						
	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
Services—Continued														
Automobile repair and services	5,841	163,938	1,809	36,255	4,468	5,409	25,896	1,989	118,780	*357	*21,895	1,720	3,754	10,198
Automobile repair shops	4,737	155,932	1,588	36,100	4,054	3,680	22,798	*1,289	*112,269	*325	*21,441	*1,289	*3,136	*10,607
General automobile repair shops	2,843	92,742	*1,248	*20,362	2,574	1,996	15,267	*869	*76,282	*325	*21,441	*869	*2,064	*5,229
Other automobile repair	1,894	62,290	*340	*15,718	*1,480	*1,684	7,531	*420	*36,007	—	—	*420	*1,072	*5,378
Automobile parking and other services	*904	*8,906	*221	*155	*414	*1,729	*3,098	*700	*4,491	*32	*454	*431	*618	*—409
Miscellaneous repair services														
Amusement and recreation services, including motion pictures	5,554	70,769	*991	*8,744	3,016	1,698	21,464	4,944	60,736	*200	*814	3,118	2,250	13,942
Producers, orchestras, and entertainers	4,629	23,966	*928	*910	2,216	1,878	6,658	7,044	83,857	1,185	7,481	4,325	5,993	7,659
Professional sports clubs and promoters	*1,161	*3,358	—	—	*961	*269	*1,226	3,896	46,255	*485	*2,467	2,236	575	14,550
Racing, including track operation	**	**	—	—	—	—	—	—	—	—	—	—	—	—
Other amusement and recreation services	**	**	**	**	**	**	**	1,862	18,396	3	493	1,193	3,486	—6,653
Medical and health services								*1,298	*21,206	*697	*4,501	*896	*1,932	*—238
Offices of physicians	7,408	355,944	3,771	48,432	5,569	8,756	182,712	16,889	754,598	7,360	78,540	12,735	23,118	383,517
Offices of dentists	2,312	149,500	963	17,572	1,840	3,156	82,932	7,917	434,104	4,230	40,614	6,139	9,969	239,813
Other medical and health services	2,029	105,886	1,580	12,827	1,963	4,120	51,933	3,793	222,716	2,292	33,391	3,199	8,385	96,282
Legal services	3,067	103,558	1,228	17,033	1,766	1,480	47,847	5,179	97,778	*838	*4,535	3,397	4,764	47,422
Educational services	3,120	67,373	*596	*4,075	1,932	1,508	37,983	6,398	211,556	2,726	26,947	3,660	5,435	96,874
Engineering and architectural services	*2,027	*3,941	*270	*4	*1,558	*776	*1,405	2,885	15,874	*271	*4,037	1,822	1,360	4,557
Accounting, auditing, and bookkeeping services	*1,399	*4,978	*222	*11	*689	*55	*—837	4,420	90,810	*1,123	*10,526	2,868	2,860	27,067
Certified public accountants	1,399	36,445	*717	*4,486	*1,183	*1,885	22,124	5,995	79,262	*1,201	*15,429	2,840	2,227	40,810
Other accounting, auditing, and bookkeeping services	*449	*25,176	*324	*3,341	*449	*1,636	*13,643	*891	*30,092	*391	*5,322	*841	*1,030	*17,407
Other services	*950	*11,269	*393	*1,145	*734	*249	*8,481	5,104	49,170	*610	*10,107	2,199	1,197	23,203
Nature of business not allocable	2,744	9,969	—	—	*674	*24	5,008	4,713	58,286	*426	*1,820	3,269	3,221	29,321
	—	—	—	—	—	—	—	1,524	88,734	*402	*3,155	*894	*3,191	12,082

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	New York: Number of businesses	New York: Business receipts	New York: Payroll: Number of businesses	New York: Payroll: Amount	New York: Depreciation: Number of businesses	New York: Depreciation: Amount	New York: Net income (less deficit)	Ohio: Number of businesses	Ohio: Business receipts	Ohio: Payroll: Number of businesses	Ohio: Payroll: Amount	Ohio: Depreciation: Number of businesses	Ohio: Depreciation: Amount	Ohio: Net income (less deficit)
All industries	560,034	17,804,336	152,744	1,828,458	338,238	601,691	3,239,459	487,432	13,820,140	170,880	1,368,917	314,829	611,906	2,225,474
All nonfarm industries	510,766	16,141,730	124,123	1,484,599	293,801	381,596	3,213,966	351,776	11,603,194	103,354	1,206,902	198,542	324,436	1,977,951
Agriculture, forestry, and fishing	57,950	1,772,273	30,845	185,103	50,973	229,734	34,418	142,110	2,312,982	68,801	169,799	121,069	292,897	266,783
Farms	49,266	1,662,606	28,621	163,859	44,437	220,095	25,490	135,656	2,216,948	67,526	160,015	116,267	287,470	247,523
Field crop	6,155	35,188	738	3,761	5,943	13,737	−19,137	88,915	1,025,437	39,976	33,402	75,109	149,590	175,124
Vegetable and melon	*6,856	*83,024	*4,499	*4,131	*6,856	*7,205	*−19,937	*2,723	*251,585	*1,418	*85,511	*1,400	*19,814	*11,056
Fruit and tree nut	4,867	33,905	3,380	5,798	3,361	3,780	13,020	943	7,111	*619	*1,272	674	1,470	−1,556
Beef cattle feedlots	*44	*341	*13	*82	*39	*336	*−844	*49	*5,511	—	—	*49	*2,158	*−3,065
Beef cattle, except feedlots	2,521	25,333	1,711	2,856	1,028	4,467	−17,925	17,368	182,558	9,630	7,758	17,142	26,178	−44,503
Hogs, sheep, and goats	*1,125	*10,070	*10	*585	*1,125	*2,005	*−4,588	13,715	365,422	9,884	22,479	10,297	41,113	40,584
Dairy farms	18,397	1,187,749	18,160	78,056	18,396	170,126	88,469	5,621	240,925	*4,192	*4,213	5,621	31,057	59,909
Poultry and eggs	*199	*69,892	*134	*5,336	*199	*1,801	*1,075	*2,444	*86,937	*1,114	*3,349	*2,444	*12,146	*15,850
General livestock, except animal specialty	*4,479	*12,343	*228	*163	*4,477	*2,710	*−5,085	*223	*5,793	**	**	*223	*634	*−892
Animal specialty	2,474	8,969	*152	*3,332	755	3,112	−11,462	1,839	4,938	*314	*1,159	1,713	1,494	−5,983
Other	2,411	216,012	1,616	59,741	2,318	10,818	1,704	1,818	20,728	**	**	1,615	1,820	1,999
Livestock breeding	329	*2,641	*7	*141	327	1,350	−6,015	*222	*1,182	—	—	*222	*14	*274
Animal services, except livestock breeding and veterinary	1,116	10,057	*222	*813	894	2,675	−4,774	3,049	30,174	*24	*269	2,354	2,583	−5,957
Landscape and horticultural services	3,724	42,390	*1,068	*9,871	2,694	2,283	12,133	*1,764	*14,727	*336	*3,180	*1,026	*963	*7,007
Other agricultural services, forestry, and fishing	3,513	54,579	*727	*10,619	2,621	3,351	7,584	1,419	49,953	*915	*6,315	1,180	1,867	17,936
Mining	922	27,846	*23	*254	570	2,509	−11,262	1,829	71,262	*268	*3,450	1,144	6,409	−2,118
Oil and gas extraction	684	26,537	*7	*212	354	1,446	−2,138	1,518	53,375	*244	*1,371	970	3,967	−1,007
Other mining	*238	*1,109	*16	*42	*218	*1,063	*−9,126	311	17,907	*24	*2,079	174	2,442	−1,111
Construction	45,295	1,186,929	15,462	182,078	26,069	36,959	247,311	48,415	1,885,000	21,269	287,732	28,006	40,918	268,169
General contractors and operative builders	8,214	360,450	3,983	47,538	5,001	11,080	56,254	13,320	775,067	7,781	101,678	9,234	16,002	80,631
Special trade contractors	35,873	806,576	11,473	134,540	20,599	25,644	188,510	32,696	659,358	13,089	175,764	18,373	23,515	178,206
Plumbing, heating, and air conditioning	4,338	141,761	*1,276	*20,369	3,372	2,882	25,363	3,810	179,146	1,859	34,552	2,748	5,509	24,135
Painting, paper hanging, and decorating	9,240	106,552	2,245	12,504	2,270	1,415	44,255	3,658	93,424	*1,540	*21,510	*1,415	*1,863	22,562
Electrical work	2,801	82,593	*1,304	*17,435	*1,773	*1,970	13,983	3,164	68,138	*1,440	*8,221	*1,584	*1,506	18,014
Masonry, stonework, tile setting, and plastering	1,946	64,673	*1,035	*18,984	*968	*709	14,704	4,265	160,766	2,193	55,844	2,585	4,280	22,191
Carpentering and flooring	10,189	162,373	2,382	20,139	8,267	4,555	45,122	10,336	144,315	3,294	17,911	5,425	3,843	49,073
Miscellaneous special trade contractors	7,359	248,626	3,231	45,109	5,951	14,113	45,083	7,443	213,569	2,763	39,726	4,616	8,714	42,211
Contractors not allocable	*1,208	*19,901	—	—	*469	*235	*2,547	*399	*50,575	*399	*10,290	*399	*1,401	*9,332
Manufacturing	14,168	363,601	3,959	48,554	9,521	8,545	55,826	7,501	259,074	2,755	52,379	5,033	9,523	28,865
Lumber and wood products, except furniture	*1,260	*28,417	*227	*4,549	*522	*913	*6,748	*573	*53,875	*304	*10,195	*573	*748	*8,030
Printing, publishing, and allied industries	3,388	70,015	*945	*8,033	2,008	2,068	11,696	2,725	58,636	*815	*14,914	1,814	3,054	8,503
Machinery, except electrical	*793	*12,068	*199	*172	*793	*635	*5,759	*757	*37,182	*472	*11,986	*488	*1,957	*6,564
Other manufacturing industries	8,727	253,083	2,588	37,800	5,198	4,929	31,625	3,446	109,381	1,164	15,284	2,158	2,764	5,768
Transportation, communication, electric, gas, and sanitary services	28,858	532,854	4,089	47,571	19,726	41,652	149,885	18,718	538,257	4,229	58,423	13,878	63,656	54,936
Local and interurban passenger transit	10,320	132,453	*593	*5,732	7,525	12,548	59,903	*490	*1,399	—	—	—	—	*1,399
Trucking and warehousing	12,945	287,916	2,712	27,704	9,516	22,956	58,183	14,569	426,773	3,141	35,561	11,074	50,186	49,233
Other transportation	3,970	58,124	*300	*2,862	1,732	2,888	17,457	1,139	53,189	*221	*3,853	*703	*3,711	18
Communication, electric, gas, and sanitary services	*1,423	*54,381	*484	*11,273	*953	*3,252	*14,332	2,521	77,896	*867	*19,009	2,101	9,769	4,286
Wholesale and retail trade	130,065	8,072,735	39,043	507,375	75,902	95,231	694,094	96,681	5,830,782	33,936	417,914	48,896	77,417	410,502
Wholesale trade	25,811	2,034,383	4,663	69,625	10,670	15,158	259,295	9,061	988,696	2,062	44,551	5,020	7,659	102,606
Motor vehicles and automotive equipment	*702	*94,080	*234	*5,606	*34	*203	*5,333	*229	*34,240	*7	*3,600	*229	*298	*2,071
Lumber and construction materials	*265	*39,844	*199	*2,433	*199	*195	*3,114	*13	*37,555	*13	*812	*13	*92	*1,422
Farm machinery and equipment	*232	*27,727	*232	*1,327	*32	*257	*2,098	*108	*85,540	*102	*5,473	*102	*620	*2,640
Other machinery, equipment, and supplies	*1,348	*67,782	*286	*5,822	*706	*855	*8,655	*927	*142,307	*529	*5,832	*529	*1,059	*17,529
Groceries and related products	4,028	503,624	1,263	18,347	1,932	3,523	38,475	1,234	160,584	*221	*19,684	*765	2,283	12,523
Farm-product raw materials	*427	*44,848	*6	*325	*206	*600	*626	575	134,913	353	1,761	*369	*621	3,578
Other wholesale trade	18,609	1,256,698	2,443	35,765	7,581	9,525	199,794	5,975	393,457	837	7,389	3,013	2,686	62,645

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	New York: Number of businesses	New York: Business receipts	New York: Payroll: Number of businesses	New York: Payroll: Amount	New York: Depreciation: Number of businesses	New York: Depreciation: Amount	New York: Net income (less deficit)	Ohio: Number of businesses	Ohio: Business receipts	Ohio: Payroll: Number of businesses	Ohio: Payroll: Amount	Ohio: Depreciation: Number of businesses	Ohio: Depreciation: Amount	Ohio: Net income (less deficit)
Wholesale and retail trade—Continued														
Retail trade	102,406	5,962,816	33,883	434,617	64,648	79,631	423,748	83,454	4,741,317	31,358	364,049	42,357	64,966	278,485
Building materials, hardware, garden supply, and mobile home dealers	2,353	139,351	*1,067	*11,495	*1,958	*2,298	16,451	1,035	172,082	*808	*21,539	835	2,007	10,814
Building materials and supply stores	*795	*50,210	*399	*5,183	*669	*1,452	*6,098	*211	*28,407	*6	*742	*12	*457	*1,850
Hardware stores	*399	*68,936	*399	*6,141	*399	*214	*8,223	*540	*128,276	*524	*20,523	*540	*1,213	*9,079
Retail nurseries, garden supply stores, and mobile home dealers	*1,159	*19,205	*269	*171	*890	*832	*2,130	*284	*15,399	*278	*274	*283	*337	*−115
General merchandise stores	1,754	112,043	*490	*10,097	*1,191	*819	9,271	*734	*42,622	*465	*3,805	*734	*415	*−170
Food stores	13,699	1,190,821	5,623	80,204	10,372	14,461	80,876	8,719	1,302,253	6,308	92,482	7,139	12,913	68,311
Grocery stores	9,508	823,262	4,159	50,495	7,823	9,968	45,813	4,578	909,266	3,326	48,065	3,957	8,215	33,671
Other food stores	4,191	367,539	1,464	29,709	2,749	4,493	35,263	4,141	392,987	2,982	44,417	3,182	6,698	32,640
Automotive dealers and service stations	10,378	1,622,708	5,731	86,412	7,843	11,681	58,154	10,918	1,686,823	7,020	97,681	7,953	11,229	64,078
New and used car dealers	*322	*89,380	*52	*3,398	*52	*198	*1,368	973	84,087	60	3,421	771	2,604	2,196
Used car dealers	1,979	205,858	*913	*8,134	1,511	813	6,183	*884	*173,863	*404	*11,156	*595	*679	*834
Gasoline service stations	6,266	1,192,682	3,952	57,670	4,975	7,822	33,491	7,781	1,316,957	6,017	72,673	5,849	6,656	55,332
Other automotive dealers	1,811	154,788	*814	*17,210	1,305	2,848	17,112	*1,300	*111,916	*539	*10,411	*738	*1,290	*5,714
Apparel and accessory stores	3,681	203,056	*666	*15,888	2,192	2,333	19,070	2,072	86,199	*835	*8,490	*1,104	*518	10,365
Furniture and home furnishings stores	5,355	291,268	1,701	19,540	3,623	4,640	17,774	4,388	257,640	1,973	23,978	2,422	4,398	18,007
Eating places	15,489	741,820	8,151	119,264	11,370	21,416	82,045	8,176	327,055	3,443	47,569	3,862	6,513	34,651
Drinking places	4,238	129,952	3,167	17,542	3,747	4,891	6,861	3,206	176,418	2,168	19,769	2,127	8,294	19,308
Drug stores and proprietary stores	*1,002	*160,060	*1,002	*19,024	*803	*1,114	*18,944	*248	*67,957	*248	*8,810	*248	*261	*7,195
Liquor stores	2,332	271,684	*1,210	*9,790	1,809	1,400	12,149	*771	*86,181	*349	*7,235	*549	*469	*2,498
Used merchandise stores	4,316	45,088	*127	*268	*1,705	*522	2,702	3,359	41,744	*670	*2,020	*1,682	*925	4,644
Sporting goods and bicycle shops	2,866	82,836	*621	*2,666	*1,660	*935	3,761	2,513	69,815	*687	*2,136	*1,537	*1,341	8,402
Gift, novelty, and souvenir shops	2,681	69,428	*391	*2,671	*1,475	*694	3,463	*745	*7,916	*200	*86	*745	*853	*−4,321
Direct selling organizations	14,392	166,970	*1,206	*4,264	4,057	2,821	16,356	26,428	144,761	2,539	3,960	5,209	2,633	16,727
Other retail trade	18,670	736,723	2,728	35,492	10,843	9,618	75,871	10,140	269,851	3,645	26,709	5,551	12,197	19,756
Wholesale and retail trade not allocable	2,048	75,536	*497	*3,133	*584	*442	11,051	4,166	100,749	*518	*9,314	1,519	4,792	29,429
Finance, insurance, and real estate	40,449	883,603	3,750	61,759	16,569	33,013	236,283	38,499	627,028	4,128	38,659	15,550	21,670	271,752
Finance	2,263	133,659	*42	*2,191	362	1,329	24,082	*344	*15,956	*131	*3,694	*262	*258	*2,216
Security, commodity brokers, and services	1,838	111,861	**	**	*149	*40	24,801	*273	*9,204	*66	*3,174	*191	*76	*4,108
Other finance	*825	*21,798	**	**	*213	*1,289	*−719	*71	*6,752	*65	*520	*71	*180	*3,108
Insurance agents, brokers, and service	11,621	347,601	2,049	25,039	5,684	8,380	114,088	11,438	273,101	3,161	22,436	6,108	3,724	139,431
Real estate	26,565	402,343	1,659	34,529	10,523	25,304	96,119	26,717	337,971	836	12,529	9,180	17,688	125,105
Operators and lessors of buildings	841	53,354	106	4,784	773	7,432	292	488	13,151	*16	*326	*221	*2,214	3,162
Lessors, other than buildings	2,381	22,694	*205	*1,034	*1,519	*1,288	2,521	701	18,987	*146	*5,461	680	4,803	521
Real estate agents, brokers, and managers	22,112	311,911	1,276	28,239	7,485	15,820	89,104	24,901	286,545	*547	*4,020	7,732	10,062	114,829
Subdividers and developers, except cemeteries	*202	*2,263	**	**	**	**	*−186	*281	*3,440	**	**	*201	*256	*902
Other real estate	*1,029	*12,121	**	**	**	**	*6,388	*346	*15,848	**	**	*346	*353	*6,291
Services	239,042	4,825,778	55,479	594,337	138,393	153,308	1,824,943	132,629	2,483,222	33,927	338,341	79,217	96,807	924,780
Hotels and other lodging places	3,611	56,829	2,159	7,354	3,191	6,691	−2,916	1,971	75,256	*654	*13,848	1,700	8,490	−712
Motels, motor hotels, and tourists courts	*1,703	*24,681	*1,210	*2,320	*1,504	*2,783	*−849	*441	*55,534	*441	*13,296	*441	*8,048	*−4,362
Other lodging places	1,908	32,148	*949	*5,034	1,687	3,908	−2,067	1,530	19,722	*213	*552	*1,259	*2,442	3,650
Personal services	37,223	412,573	9,323	57,989	23,041	15,299	110,692	30,190	320,592	7,008	56,242	18,823	13,114	88,279
Coin-operated laundries and dry cleaning	2,048	30,954	*548	*3,890	*1,479	*2,798	4,750	*905	*12,883	*420	*1,703	*905	*1,445	*−1,382
Other laundry, cleaning, and garment services	5,059	105,659	*1,565	*15,216	3,388	2,897	18,493	*945	*27,579	*400	*8,339	*944	*1,825	*3,001
Photographic studios, portrait	3,537	13,102	*222	*8	2,652	1,490	1,826	*1,720	*18,884	*285	*1,058	*1,230	*1,097	*3,214
Beauty shops	13,134	135,744	4,283	25,836	8,674	4,007	40,135	12,497	129,571	3,977	29,962	9,441	4,034	39,122
Barber shops	5,054	42,680	*1,672	*7,213	3,217	571	18,811	4,800	37,694	*766	*3,512	2,743	836	21,444
Other personal services	8,391	84,424	*1,035	*5,826	3,631	3,436	26,875	9,323	93,981	*1,180	*11,668	3,560	3,877	22,880
Business services	50,305	626,576	7,095	43,903	23,177	15,871	190,799	23,199	256,758	3,776	31,467	9,458	9,925	93,369
Advertising	2,263	59,811	*687	*4,453	*1,026	*561	11,431	*1,227	*23,179	*125	*94	*412	*359	*4,468
Services to buildings	5,667	49,771	*1,069	*14,360	2,022	1,930	16,182	5,682	35,377	*789	*2,601	2,683	1,504	18,640
Management and public relations	14,034	184,012	1,573	9,693	5,609	3,296	64,916	6,075	58,104	*526	*1,554	2,075	1,681	26,069
Other business services	26,341	332,982	3,766	15,397	14,520	9,894	98,270	10,215	140,098	2,336	27,218	4,288	6,381	44,192

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	New York—Continued							Ohio—Continued						
Services Continued														
Automobile repair and services	7,881	249,413	3,385	37,292	6,235	7,638	33,221	9,687	273,166	4,251	32,057	8,065	12,078	33,429
Automobile repair shops	6,681	238,716	2,964	34,915	5,657	6,650	32,086	8,080	246,306	3,380	27,457	6,679	5,698	34,421
General automobile repair shops	3,159	91,077	*1,310	*14,265	2,422	3,228	11,345	4,738	112,057	*1,879	*7,003	4,315	1,992	14,721
Other automobile repair	3,522	147,639	*1,654	*20,650	3,235	3,422	20,741	3,344	134,251	*1,501	*20,454	2,364	3,706	19,700
Automobile parking and other services	1,200	10,697	*421	*2,377	*578	*988	1,135	1,607	26,858	*871	*4,600	1,388	6,380	—992
Miscellaneous repair services	11,810	155,170	2,380	17,710	7,239	4,141	41,927	10,206	130,141	*1,954	*10,418	7,978	6,623	29,002
Amusement and recreation services, including motion pictures	19,795	294,531	2,657	34,578	12,421	25,129	19,682	12,486	149,096	1,584	26,509	8,848	13,392	8,857
Producers, orchestras, and entertainers	11,712	106,489	202	8,158	6,579	3,083	27,248	5,557	29,730	*491	*3,584	3,552	2,041	8,060
Professional sports clubs and promoters	248	*8,591	*200	*2,127	*27	*1,061	172	*137	*7,364	—	—	*125	*2	*4,542
Racing, including track operation	3,031	53,556	660	8,412	2,591	13,415	—29,204	5,252	72,929	*474	*17,798	4,157	8,303	—14,161
Other amusement and recreation services	4,804	123,895	1,595	15,881	3,224	7,570	20,468	1,540	39,073	*619	*5,029	*1,014	*3,048	10,418
Medical and health services	44,215	1,978,467	16,583	268,681	29,056	52,335	924,383	16,513	869,097	9,374	120,340	12,007	20,918	444,976
Offices of physicians	16,495	873,435	7,964	87,958	14,009	22,408	572,599	6,743	380,592	3,762	38,907	5,204	8,408	220,109
Offices of dentists	9,449	509,454	5,750	64,325	7,980	13,700	237,436	4,341	274,228	3,669	43,895	3,995	6,357	130,804
Other medical and health services	18,271	495,578	2,868	116,390	7,067	16,227	114,348	5,429	214,277	1,943	37,538	2,808	6,153	94,063
Legal services	20,330	620,866	7,434	73,746	11,520	10,995	284,462	7,650	233,905	2,560	16,075	4,049	4,593	156,222
Educational services	6,673	45,999	*699	*685	4,621	3,345	14,993	4,639	26,522	*199	*9,703	*1,477	*1,154	4,918
Engineering and architectural services	7,292	154,847	*928	*25,842	5,355	4,291	45,621	3,743	44,920	*347	*4,789	2,247	1,558	22,004
Accounting, auditing, and bookkeeping services	12,678	172,918	1,855	22,023	5,192	3,629	69,931	6,548	68,504	*1,531	*13,344	2,721	3,781	26,802
Certified public accountants	2,541	79,703	911	14,036	926	1,309	39,515	*922	*15,968	*414	*2,805	*629	*611	*7,473
Other accounting, auditing, and bookkeeping services	10,137	93,215	944	7,987	4,268	2,320	53,416	5,624	52,536	*1,117	*10,539	2,092	3,170	19,329
Other services	15,229	157,589	861	4,534	7,345	4,144	72,148	5,799	35,275	*689	*4,549	1,844	1,181	17,634
Nature of business not allocable	3,485	38,917	*294	*1,429	1,515	740	7,952	*3,050	*12,523	*1,567	*220	*2,038	*3,599	*1,805

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Pennsylvania							Tennessee						
All industries	438,162	18,718,058	157,157	1,814,326	299,044	625,280	2,555,032	267,863	7,398,304	122,092	724,116	184,082	278,952	738,497
All nonfarm industries	375,313	17,424,090	117,840	1,744,909	239,672	461,305	2,466,589	158,750	6,921,287	51,088	682,003	90,375	179,295	851,931
Agriculture, forestry, and fishing	70,436	1,594,044	42,248	100,042	65,233	172,924	128,928	111,842	511,684	71,630	47,109	75,111	100,439	—112,132
Farms	62,849	1,293,968	39,317	69,417	59,372	153,975	88,443	109,113	477,017	71,004	42,113	73,707	97,657	—113,434
Field crop	15,054	137,179	8,407	10,261	14,855	21,154	11,595	65,291	254,970	50,210	23,068	40,382	54,278	—27,130
Vegetable and melon	*3,067	*20,848	*3,067	*1,883	*3001	*1,062	*3,404	*2,388	*65,943	*1,279	*5,943	*2,388	*6,548	*4,913
Fruit and tree nut	*1,309	*5,847	*1,304	*4,183	*1,309	*3,154	*—18,087	*205	*804	—	—	*6	*15	*504
Beef cattle feedlots								*5	*6,950	—	—	—	—	*532
Beef cattle, except feedlots	10,392	107,909	6,106	5,148	8,741	11,029	—8,977	22,133	58,850	14,358	9,017	17,081	22,667	—67,397
Hogs, sheep, and goats	4,266	32,639	*1,280	*969	4,271	13,303	—19,427	*4,276	*13,214	*1,645	*289	*3,028	*3,176	*—8,418
Dairy farms	23,389	863,031	15,442	39,877	23,389	105,894	110,682	*2,019	*48,040	*1,749	*1,534	*1,749	*5,981	*332
Poultry and eggs	757	95,670	*135	*2,041	756	3,257	9,091	*6	*3	—	—	*8	*12	*—11
General livestock, except animal specialty	*71	*117	*65	*22	*71	*126	*—590	*256	*3,026	*240	*733	*50	*147	*—5,356
Animal specialty	849	*5,524	*324	*1,040	*724	*1,645	—2,669	*3,389	*4,145	*9	*66	*404	*297	*1,663
Other	3,675	25,204	3,187	4,015	2,255	3,351	1,420	9,145	21,070	1,517	1,453	6,813	4,536	—13,066
Livestock breeding	*1,111	*5,941	—	—	*1,111	*246	*—1,079	*742	*692	*110	*12	*472	*926	*—3,258
Animal services, except livestock breeding and veterinary	*1,291	*2,947	—	—	*546	*248	*—2,054	*275	*1,208	—	—	*275	*27	*292
Landscape and horticultural services	2,707	37,684	*594	*7,468	*1,726	*1,706	12,903	*926	*4,080	*310	*387	*457	*1,116	*461
Other agricultural services, forestry, and fishing	2,478	253,524	2,337	23,157	2,478	6,749	30,715	*586	*28,687	*206	*4,597	*200	*711	*3,807
Mining	2,408	98,727	*807	*7,406	1,992	6,277	8,907	637	26,241	*10	*1,880	617	3,003	—1,488
Oil and gas extraction	2,171	40,653	*784	*3,147	1,762	3,499	4,851	629	14,916	**	**	609	1,354	—892
Other mining	*237	*58,074	*23	*4,259	*230	*2,778	*4,056	*8	*11,325	**	**	*8	*1,649	*—606
Construction	47,032	2,025,609	19,858	370,249	31,491	69,808	299,566	22,449	900,829	8,471	154,599	10,747	26,130	98,156
General contractors and operative builders	10,295	917,983	6,070	155,207	8,348	24,208	108,912	4,115	579,473	2,944	92,876	2,781	15,082	31,798
Special trade contractors	34,673	1,066,767	12,877	212,291	21,786	44,208	178,055	16,947	289,485	5,100	58,838	7,292	10,113	57,378
Plumbing, heating, and air conditioning	4,916	256,251	2,252	43,250	4,198	7,047	24,575	*1,085	*24,945	*816	*4,486	*664	*940	*2,315
Painting, paper hanging, and decorating	6,010	124,667	*1,539	*43,949	2,815	2,750	29,530	3,885	25,686	*780	*2,772	*221	*320	12,300
Electrical work	3,314	86,132	*1,314	*18,593	1,712	2,639	15,579	2,022	76,391	*485	*17,898	*1,155	*1,177	7,469
Masonry, stonework, tile setting, and plastering	*1,820	*91,253	*782	*25,862	*744	*1,396	*13,123	2,135	65,064	*1,326	*22,106	*820	*1,553	7,068
Carpentering and flooring	9,423	240,380	3,572	32,878	5,858	4,295	54,243	5,848	37,354	*1,159	*3,118	2,704	1,231	20,198
Miscellaneous special trade contractors	9,190	267,984	3,208	47,759	8,461	26,081	41,005	1,972	60,045	*574	*8,460	*1,528	*4,892	8,008
Contractors not allocable	2,064	40,859	*1,111	*2,751	*1,357	*1,192	12,599	*1,387	*31,671	*427	*2,885	*674	*935	*6,980
Manufacturing	9,888	587,627	4,089	115,605	9,331	23,067	49,600	3,982	262,242	1,864	54,517	2,992	9,904	22,787
Lumber and wood products,except furniture	*1,257	*59,106	*442	*10,871	*1,257	*4,569	*8,769	1,963	*43,451	*956	*10,622	*1,963	*6,064	*2,053
Printing, publishing, and allied industries	2,712	71,290	*1,001	*15,193	2,711	6,430	7,423	*577	*15,108	*84	*3,301	*354	*156	*3,654
Machinery, except electrical	*1,404	*78,461	*597	*23,054	*1,404	*4,113	*9,192	*38	*14,389	*38	*7,060	*38	*651	*988
Other manufacturing industries	4,493	358,570	2,049	66,487	3,959	7,955	24,216	1,404	189,294	786	33,534	637	3,033	16,102
Transportation, communication, electric, gas, and sanitary services	16,368	698,977	4,813	86,923	15,023	79,099	48,904	5,465	260,733	1,579	29,714	4,796	24,059	29,525
Local and interurban passenger transit	*1,301	*24,017	*880	*3,208	*1,079	*2,145	*2,489	*1,207	*12,875	*469	*917	*1,207	*1,777	*2,417
Trucking and warehousing	13,891	633,242	3,778	81,202	12,974	75,535	45,610	4,098	223,012	*1,018	*25,991	3,397	19,893	29,289
Other transportation	*610	*25,787	*139	*2,505	*404	*219	*1,702	*192	*24,851	*192	*2,806	*192	*2,388	*—2,181
Communication, electric, gas, and sanitary services	*566	*3,931	*16	*8	*566	*1,200	*—897	—	—	—	—	—	—	—
Wholesale and retail trade	113,478	10,095,698	42,305	687,308	70,968	118,512	681,778	51,132	3,815,099	20,263	225,784	29,529	50,485	200,567
Wholesale trade	16,642	2,154,939	4,013	95,530	9,290	18,862	196,612	5,431	1,002,338	2,239	49,537	3,123	9,119	39,895
Motor vehicles and automotive equipment	827	202,189	690	16,866	*481	*1,270	13,263	*461	*112,956	*336	*8,414	*336	*806	*3,804
Lumber and construction materials	*263	*72,328	*13	*672	*263	*669	*5,861	*78	*52,044	*12	*222	*78	*133	*2,049
Farm machinery and equipment	*311	*134,854	*112	*7,522	*311	*1,707	*6,058	*42	*55,224	*36	*4,044	*36	*466	*1,899
Other machinery, equipment, and supplies	1,678	98,212	*456	*3,596	1,029	1,840	17,110	*291	*13,789	*18	*557	*22	*25	*1,109
Groceries and related products	1,642	592,210	650	21,302	1,174	2,471	24,827	902	154,440	508	8,085	*281	*960	3,618
Farm-product raw materials	*501	*69,489	*29	*2,623	*32	*515	*3,124	589	209,140	87	1,367	301	748	1,396
Other wholesale trade	11,420	985,657	2,063	43,549	6,000	10,590	126,269	3,068	404,745	1,244	26,848	2,069	5,981	26,019

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Pennsylvania—Continued							Tennessee—Continued						
Wholesale and retail trade—Continued														
Retail trade	91,432	7,759,055	38,743	578,971	59,095	93,747	457,324	42,592	2,727,265	17,773	164,276	25,615	40,184	154,506
Building materials, hardware, garden supply, and mobile home dealers	3,140	416,771	1,833	35,892	2,325	4,592	27,385	*858	*71,546	*426	*4,191	*653	*1,712	*4,848
Building materials and supply stores	1,429	203,275	*717	*17,164	1,208	1,453	6,085	*442	*40,720	*221	*2,782	*243	*1,540	*1,206
Hardware stores	*701	*164,160	*701	*14,918	*701	*1,879	*15,858	*410	*30,791	*205	*1,409	*404	*163	*3,456
Retail nurseries, garden supply stores, and mobile home dealers	*1,010	*49,336	*215	*3,810	*416	*1,260	*5,644	*6	*35	—	—	*6	*9	*—16
General merchandise stores	*1,358	*29,316	*469	*693	*621	*306	*—3,669	2,180	131,095	847	8,680	1,490	1,261	8,079
Food stores	10,890	1,569,904	6,087	119,210	8,719	14,833	80,001	5,709	727,591	3,329	35,140	5,276	9,139	32,520
Grocery stores	6,429	1,239,497	3,255	75,097	5,661	9,895	51,635	4,888	670,187	2,833	31,001	4,481	8,507	32,006
Other food stores	4,461	330,407	2,832	44,113	3,058	4,938	28,366	*821	*57,424	*696	*4,139	*815	*2,632	*514
Automotive dealers and service stations	13,165	2,951,243	8,205	140,173	11,357	18,037	110,959	6,422	762,651	2,893	29,922	4,005	4,901	33,297
New and used car dealers	1,074	533,118	551	34,698	875	2,265	13,987	231	175,845	225	7,155	225	477	1,655
Used car dealers	1,823	264,800	*588	*7,459	1,161	2,407	8,556	*1,747	*137,204	*265	*1,873	*488	*264	*4,064
Gasoline service stations	8,810	1,945,785	6,867	90,178	7,864	11,179	80,619	2,768	280,273	2,055	14,205	2,278	2,018	14,212
Other automotive dealers	1,458	207,560	199	7,840	1,457	2,216	7,797	1,678	169,329	*348	*6,689	*1,015	*2,142	13,368
Apparel and accessory stores	4,463	348,807	2,780	28,628	3,372	1,880	23,268	1,498	103,783	1,299	7,635	1,283	1,457	13,827
Furniture and home furnishings stores	4,417	371,941	2,009	36,369	3,000	4,904	25,349	2,413	164,495	*1,031	*12,679	2,143	2,816	10,549
Eating places	8,507	800,693	5,208	104,022	6,730	18,758	67,500	4,135	173,256	3,065	26,518	2,645	6,125	—3,811
Drinking places	6,687	378,541	3,633	37,438	6,398	14,014	44,397	*967	*65,135	*546	*7,619	*546	*2,583	*4,892
Drug stores and proprietary stores	*669	*146,322	*669	*18,080	*669	*1,448	*14,124	*413	*68,492	*213	*5,745	*413	*775	*9,705
Liquor stores	—	—	—	—	—	—	—	*218	*82,397	*218	*3,418	*152	*410	*7,149
Used merchandise stores	3,344	108,717	*602	*2,545	*1,250	*662	3,777	*691	*5,317	*66	*212	*269	*7	*933
Sporting goods and bicycle shops	1,722	106,043	*729	*7,633	*1,523	*1,051	—794	*1,203	*100,340	*535	*5,099	*734	*1,475	*4,590
Gift, novelty, and souvenir shops	*1,229	*81,195	*339	*9,064	*561	*1,578	*6,654	*1,420	*28,735	*1,150	*2,930	*1,150	*1,523	*—1,507
Direct selling organizations	17,834	68,120	—	—	3,507	930	11,532	9,540	88,710	*875	*2,181	*1,117	*1,171	8,974
Other retail trade	14,027	583,542	4,381	39,224	9,063	10,754	48,642	4,725	175,742	*1,280	*12,309	3,739	4,724	20,465
Wholesale and retail trade not allocable	5,404	181,704	1,549	12,807	2,581	5,903	27,842	3,109	65,476	*251	*11,951	*790	*1,182	6,184
Finance, insurance, and real estate	**25,081**	**560,591**	**3,412**	**36,269**	**13,758**	**25,461**	**206,589**	**18,501**	**411,458**	**2,831**	**27,204**	**8,737**	**16,733**	**98,834**
Finance	315	12,300	*18	*213	*29	*78	3,715	*85	*14,113	**	**	*17	*39	*—1,706
Security, commodity brokers, and services	88	9,010	*18	*213	*23	*78	1,288	*62	*13,073	**	**	**	**	*—324
Other finance	*229	*3,290	—	—	*6	(*) *	*2,429	3	1,040	**	**	**	**	*—1,382
Insurance agents, brokers, and service	10,479	234,251	2,055	23,790	6,290	6,815	130,805	4,835	147,256	1,629	16,884	3,259	4,340	53,827
Real estate	14,287	314,040	1,339	12,266	7,439	18,568	72,069	13,581	250,089	1,301	10,239	5,461	12,354	46,713
Operators and lessors of buildings	103	17,769	*12	*1,410	102	4,081	—4,387	937	*27,800	*330	*2,574	*932	*4,979	1,754
Lessors, other than buildings	*1,474	*1,381	*29	*35	*1,204	*628	*—163	*4,555	*1,981	**	**	*1,571	*632	*—210
Real estate agents, brokers, and managers	11,434	265,550	1,009	8,111	5,659	12,578	75,788	7,159	176,361	963	7,164	2,513	3,933	49,512
Subdividers and developers, except cemeteries	*95	*5,676	**	**	*	**	*—291	*240	*33,655	**	**	*24	*627	*—5,637
Other real estate	*1,181	*23,664	**	**	**	**	*1,122	*890	*10,312	—	—	*421	*2,183	*1,294
Services	**150,590**	**3,076,706**	**39,356**	**409,973**	**90,586**	**130,159**	**1,123,799**	**53,158**	**1,207,929**	**15,244**	**183,329**	**31,354**	**46,177**	**403,385**
Hotels and other lodging places	2,481	84,762	*818	*7,162	2,480	9,112	5,063	1,168	75,974	*258	*15,404	969	5,226	5,009
Motels, motor hotels, and tourists courts	*591	*37,227	*590	*5,245	*590	*5,778	*3,729	*480	*75,249	*258	*15,404	*480	*5,048	*4,611
Other lodging places	1,890	27,535	*228	*1,917	1,890	3,334	1,334	*688	*725	—	—	*489	*178	*398
Personal services	31,112	487,606	7,578	101,774	21,352	19,812	127,472	15,553	201,521	5,066	53,861	10,017	7,645	52,386
Coin-operated laundries and dry cleaning	*1,235	*17,082	*221	*659	*1,036	*2,481	*—1,231	*817	*4,962	*341	*215	*346	*461	*48
Other laundry, cleaning, and garment services	3,908	142,367	*1,765	*43,918	2,257	3,882	25,192	*892	*56,853	*670	*14,283	*670	*2,535	*11,783
Photographic studios, portrait	*842	*6,379	*443	*1,398	*842	*145	*169	*468	*10,539	*199	*521	*468	*800	*3,520
Beauty shops	13,963	132,485	3,205	31,488	10,327	6,277	38,812	7,761	82,025	2,616	21,317	5,981	2,712	22,143
Barber shops	3,767	37,166	*939	*8,369	*1,580	*411	19,226	*2,139	*27,442	*421	*10,697	*1,063	*427	*11,157
Other personal services	7,497	152,127	*1,005	*15,972	5,310	6,616	45,304	3,676	19,700	*819	*6,628	*1,487	*710	3,735
Business services	30,866	378,824	5,567	34,398	14,369	15,341	147,814	5,739	92,154	943	8,190	2,924	3,331	43,106
Advertising	*767	*33,454	*200	*1,764	*611	*590	*12,133	*17	*2,480	**	**	*16	*3	*310
Services to buildings	2,584	28,941	*842	*7,057	*911	*559	10,946	*738	*6,150	*469	*1,413	*738	*80	*1,912
Management and public relations	9,176	72,340	*812	*5,363	3,048	891	37,863	890	24,677	*143	*1,608	*335	*447	17,733
Other business services	18,339	241,889	3,913	20,214	8,799	13,301	86,872	4,094	58,847	**	**	1,835	2,801	23,151

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[illegible]

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
	Pennsylvania—Continued							Tennessee—Continued						
Services—Continued														
Automobile repair and services	9,957	409,283	3,867	42,135	7,791	30,412	53,430	4,608	98,535	*1,508	*11,348	3,035	4,132	13,602
Automobile repair shops	7,785	304,970	2,990	29,368	6,289	8,373	42,217	4,014	90,579	*1,308	*10,928	2,710	2,523	13,061
General automobile repair shops	4,493	148,899	*1,416	*13,255	3,286	4,470	26,039	2,768	44,249	*821	*2,858	*1,464	*1,314	8,080
Other automobile repair	3,272	156,071	1,574	16,113	3,003	3,903	16,178	*1,246	*46,330	*487	*8,072	*1,246	*1,209	*4,981
Automobile parking and other services	2,192	104,313	*877	*12,767	1,502	22,039	11,213	*594	*7,956	*200	*420	*325	*1,609	*541
Miscellaneous repair services	12,995	179,694	3,575	18,648	7,753	7,411	55,619	6,707	99,350	1,989	11,696	3,260	2,630	20,060
Amusement and recreation services	8,234	78,024	832	5,727	4,713	8,381	—1,769	4,616	137,486	893	18,808	2,522	9,434	37,035
Amusement and recreation services, including motion pictures	4,245	32,918	*223	*1,084	2,260	1,904	9,569	2,799	71,927	568	15,689	1,374	3,996	16,845
Producers, orchestras, and entertainers	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Professional sports clubs and promoters	2,035	21,862	*89	*1,730	891	4,266	—10,466	*200	*846	—	—	—	—	*—178
Racing, including track operation	1,953	21,244	*520	*2,913	1,582	2,191	—692	1,817	84,713	*125	*919	*1,148	*5,438	20,568
Other amusement and recreation services														
Medical and health services	28,007	1,133,951	12,129	153,979	17,158	29,336	574,292	4,892	280,344	2,588	48,607	3,125	7,279	142,584
Offices of physicians	8,801	499,020	5,062	54,322	7,405	11,163	287,277	1,776	144,799	1,096	30,271	1,363	3,222	75,684
Offices of dentists	5,262	356,234	3,895	50,120	4,813	9,813	176,435	1,301	94,529	1,235	15,075	1,111	3,058	42,953
Other medical and health services	13,944	278,697	3,172	49,537	4,940	8,360	110,580	1,815	41,018	*257	*3,461	*651	*999	23,967
Legal services	6,128	148,810	2,572	17,999	3,013	3,389	79,801	2,952	104,230	1,184	6,312	1,918	2,267	52,807
Educational services	5,731	32,719	*524	*1,067	4,175	1,692	12,568	1,875	16,738	*421	*1,391	*1,078	*550	3,217
Engineering and architectural services	4,445	73,760	*783	*16,032	2,455	1,181	25,507	*1,903	*30,749	*22	*484	*444	*902	*8,365
Accounting, auditing, and bookkeeping services	6,556	73,420	*818	*7,019	3,844	3,675	37,788	1,868	31,464	*341	*5,587	*1,295	*1,158	17,264
Certified public accountants	*1,210	*30,716	*66	*1,357	*676	*1,851	*11,936	*281	*13,130	*200	*2,480	*281	*711	*7,134
Other accounting, auditing, and bookkeeping services	5,346	42,704	*752	*5,662	3,169	1,824	25,652	*1,377	*18,334	*141	*3,087	*1,014	*447	*10,130
Other services	4,078	20,053	*293	*2,033	1,483	417	8,214	1,785	39,384	*231	*1,681	*767	*1,723	10,150
Nature of business not allocable	**2,903**	**12,079**	***269**	***551**	***884**	***173**	**8,961**	***899**	***2,294**	—	—	***200**	***23**	***653**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Texas: Number of businesses	Texas: Business receipts	Texas: Payroll: Number of businesses	Texas: Payroll: Amount	Texas: Depreciation: Number of businesses	Texas: Depreciation: Amount	Texas: Net income (less deficit)	All others: Number of businesses	All others: Business receipts	All others: Payroll: Number of businesses	All others: Payroll: Amount	All others: Depreciation: Number of businesses	All others: Depreciation: Amount	All others: Net income (less deficit)
All industries	630,159	30,163,920	328,943	3,091,666	858,235	1,359,640	3,019,242	5,121,247	162,500,279	2,036,980	14,850,636	3,462,128	8,668,835	20,213,900
All nonfarm industries	582,870	24,830,511	195,344	2,784,371	347,998	747,442	3,186,456	3,351,286	122,073,226	1,027,853	12,894,540	3,006,847	3,641,876	18,898,065
Agriculture, forestry, and fishing	264,839	5,683,042	139,190	389,679	223,026	647,167	−157,781	1,893,031	42,441,199	1,044,575	2,216,567	1,543,843	5,214,305	3,637,442
Farms	247,489	5,333,409	133,599	307,295	210,239	612,198	−167,214	1,769,981	40,427,053	1,009,007	1,956,096	1,455,281	5,025,059	3,315,835
Field crop	61,976	2,282,659	36,669	155,780	53,965	322,270	334,997	779,059	16,886,171	417,669	824,730	601,436	2,403,436	3,074,420
Vegetable and melon	3,521	40,551	*1,551	*4,256	1,827	5,070	2,001	34,901	436,600	22,844	46,547	28,589	61,257	30,248
Fruit and tree nut	6,321	92,689	6,051	5,603	6,287	11,209	16,354	26,805	586,064	18,871	90,825	25,689	79,242	−10,399
Beef cattle feedlots	314	115,029	44	415	54	913	−5,944	804	346,251	415	3,765	608	4,403	−12,430
Beef cattle, except feedlots	132,167	2,032,196	68,234	67,157	109,717	201,873	−472,542	431,738	8,537,604	259,007	316,376	378,674	958,213	−832,747
Hogs, sheep, and goats	9,637	129,604	8,066	3,777	9,629	11,730	743	135,574	3,900,881	66,015	126,008	115,212	366,858	308,264
Dairy farms	*1,755	*240,597	*1,556	*15,590	*1,755	*19,588	*35,025	150,851	6,539,287	117,872	348,888	147,694	797,861	376,396
Poultry and eggs	1,547	75,016	*1,347	*4,432	*249	*3,768	−833	38,931	960,578	28,349	57,952	34,242	116,174	102,345
General livestock, except animal specialty	12,785	160,982	3,516	5,451	11,330	10,279	−27,701	39,544	1,137,860	20,661	23,477	31,102	81,299	−128,950
Animal specialty	4,424	12,449	904	2,583	3,009	3,093	−12,327	39,222	906,614	13,112	28,345	34,283	56,854	−80,104
Other	13,042	151,638	5,861	22,251	12,417	22,465	−36,867	63,332	789,143	23,992	89,183	57,752	99,662	−11,205
Livestock breeding	*240	*734	*239	*114	*19	*369	*−1,341	5,492	9,806	*295	*271	3,618	2,370	−9,173
Animal services, except livestock breeding and veterinary	1,629	10,952	*562	*2,430	1,623	1,413	−2,770	21,009	275,649	6,489	80,324	15,561	25,661	−21,676
Landscape and horticultural services	5,021	30,478	*1,309	*6,869	2,286	1,654	6,189	25,775	378,846	8,517	67,008	19,482	28,627	72,515
Other agricultural services, forestry, and fishing	10,460	307,469	3,481	53,111	8,159	31,533	7,355	70,794	1,350,045	20,267	122,868	49,901	132,588	279,943
Mining	16,700	1,599,172	3,118	74,391	14,061	91,541	125,318	26,486	1,328,415	4,550	82,178	18,694	84,854	18,255
Oil and gas extraction	17,877	1,578,541	3,102	72,496	13,529	90,167	127,270	22,755	1,148,554	3,295	52,909	14,184	64,241	28,573
Other mining	823	*20,631	*16	*1,895	*532	*1,374	−1,952	3,731	181,861	1,255	29,269	2,510	20,613	−10,318
Construction	76,089	3,241,411	33,394	619,027	44,485	92,181	432,298	427,183	16,689,679	179,679	3,188,105	269,498	569,003	2,529,508
General contractors and operative builders	13,783	1,385,998	7,857	211,829	8,891	26,113	97,454	92,860	7,408,810	48,725	1,357,388	67,706	261,218	703,815
Special trade contractors	59,278	1,747,744	24,786	391,391	34,337	60,730	313,503	318,063	8,851,164	124,149	1,727,974	191,531	295,293	1,744,503
Plumbing, heating, and air conditioning	8,008	372,874	4,753	58,298	5,737	12,945	58,180	37,607	1,791,759	18,829	266,270	29,266	45,399	241,482
Painting, paper hanging, and decorating	9,097	109,008	2,073	23,514	3,662	3,893	25,665	49,876	791,234	15,886	197,891	21,159	19,756	220,736
Electrical work	2,876	157,749	*1,618	*28,512	2,385	4,921	19,931	28,781	1,004,194	13,956	173,636	19,968	25,897	174,293
Masonry, stonework, tile setting, and plastering	6,076	317,055	3,672	97,353	3,910	5,900	51,190	33,251	1,267,073	18,703	370,468	20,075	27,293	250,288
Carpentering and flooring	17,618	228,175	5,689	45,405	8,378	5,531	69,823	104,888	1,841,697	27,187	285,670	54,338	38,590	482,133
Miscellaneous special trade contractors	15,903	562,883	6,981	138,309	10,265	27,540	88,714	63,860	2,355,207	29,608	434,039	46,715	138,358	375,573
Contractors not allocable	3,028	107,669	*751	*15,807	*1,257	*3,338	21,339	18,170	429,705	9,804	102,743	10,259	12,492	80,190
Manufacturing	11,687	505,357	5,429	94,661	10,102	16,707	52,075	97,724	4,068,141	38,576	783,420	73,066	221,269	959,643
Lumber and wood products,except furniture	*315	*41,599	*314	*8,782	*46	*1,174	*3,369	37,625	1,581,749	14,203	305,037	28,726	121,185	144,183
Printing, publishing, and allied industries	3,039	135,706	1,841	17,194	2,768	4,876	17,498	16,616	614,359	7,854	148,730	11,802	31,283	60,459
Machinery, except electrical	*1,314	*54,268	*266	*10,385	*1,246	*1,968	*11,728	5,964	244,606	2,578	55,462	5,341	15,198	37,418
Other manufacturing industries	7,019	273,784	3,008	58,300	6,040	6,691	19,480	37,519	1,627,427	13,943	274,191	27,197	53,603	127,585
Transportation, communication, electric, gas, and sanitary services	19,760	631,496	6,388	77,580	12,290	63,415	44,497	148,289	5,020,096	43,566	618,597	108,351	473,970	591,473
Local and interurban passenger transit	1,589	30,417	*215	*2,249	*776	*663	5,364	22,631	286,220	4,935	37,627	14,416	22,430	62,280
Trucking and warehousing	16,128	552,578	5,176	72,749	9,873	57,825	27,441	102,626	4,207,381	34,895	510,701	77,495	400,031	455,343
Other transporation	1,446	36,247	*704	*833	1,374	3,917	6,998	11,358	352,996	2,010	33,563	7,401	35,037	36,798
Communication, electric, gas, and sanitary services	*497	*12,254	*293	*1,749	*275	*990	*4,694	11,674	173,499	1,726	36,706	9,039	16,472	37,052
Wholesale and retail trade	166,568	12,362,623	70,151	906,553	94,131	169,014	710,673	959,308	65,745,254	369,168	4,479,993	557,103	894,881	3,869,255
Wholesale trade	24,371	3,304,488	9,621	145,979	14,550	38,777	237,164	137,070	14,681,078	40,585	577,244	79,349	197,268	1,150,617
Motor vehicles and automotive equipment	1,412	281,718	*753	19,775	747	1,334	16,931	7,215	926,016	3,192	49,388	4,698	13,018	51,670
Lumber and construction materials	526	85,621	*426	*8,184	*454	*1,467	7,149	5,191	560,362	1,891	49,482	3,430	19,864	58,132
Farm machinery and equipment	*118	*63,783	*86	*4,282	*118	*723	*1,380	5,708	922,688	2,457	40,336	3,885	10,563	35,283
Other machinery, equipment, and supplies	2,771	325,707	1,574	28,414	1,865	5,805	41,943	9,555	694,140	2,294	51,317	5,321	11,385	115,820
Groceries and related products	3,041	400,108	1,259	14,808	1,931	5,578	25,661	14,762	2,212,083	5,811	78,882	9,242	20,694	133,438
Farm-product raw materials	1,798	722,992	841	10,174	1,061	4,357	8,009	6,079	3,085,923	2,454	68,194	3,961	17,631	50,893
Other wholesale trade	14,705	1,424,559	4,682	60,342	6,374	19,513	136,111	88,530	6,279,966	22,486	239,647	48,812	104,115	705,581

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

Table 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Texas—Continued: Number of businesses	Texas—Continued: Business receipts	Texas—Continued: Payroll: Number of businesses	Texas—Continued: Payroll: Amount	Texas—Continued: Depreciation: Number of businesses	Texas—Continued: Depreciation: Amount	Texas—Continued: Net income (less deficit)	All others—Continued: Number of businesses	All others—Continued: Business receipts	All others—Continued: Payroll: Number of businesses	All others—Continued: Payroll: Amount	All others—Continued: Depreciation: Number of businesses	All others—Continued: Depreciation: Amount	All others—Continued: Net income (less deficit)
Wholesale and retail trade—Continued	140,895	9,033,553	60,109	759,722	79,035	129,578	471,839	793,293	50,380,433	323,780	3,878,603	463,933	685,018	2,627,736
Retail trade	4,843	474,097	2,093	42,085	3,497	12,770	29,462	24,998	2,226,057	13,721	172,156	20,505	47,709	128,957
Building materials, hardware, garden supply, and mobile home dealers	1,420	196,184	643	24,119	946	8,276	20,465	7,872	903,272	4,832	63,923	6,419	17,183	48,801
Building materials and supply stores	*687	*54,454	*615	*4,946	*481	*1,321	*774	7,726	787,930	4,755	55,500	7,026	11,045	60,778
Hardware stores	2,736	221,459	835	13,030	2,070	3,173	8,223	9,400	534,855	4,134	32,733	7,060	19,481	19,378
Retail nurseries, garden supply stores, and mobile home dealers	1,663	171,149	1,214	9,340	1,036	1,050	12,218	20,907	1,842,864	10,632	75,032	18,085	21,537	81,504
General merchandise stores	13,933	1,556,027	5,215	98,470	9,997	15,096	46,549	74,142	9,423,158	38,505	496,393	56,929	97,765	332,024
Food stores	8,994	1,289,799	2,326	71,634	7,054	12,002	21,613	58,050	8,381,500	30,442	390,623	45,211	79,010	266,790
Grocery stores	4,939	266,228		26,836	2,943	3,094	24,936	16,092	1,041,658	8,063	105,770	11,718	18,755	65,234
Other food stores	24,054	3,412,869	14,158	185,062	15,871	23,788	146,898	109,914	17,132,592	69,998	953,244	81,856	129,921	631,691
Automotive dealers and service stations	1,792	570,194	681	20,068	612	1,427	23,706	6,117	1,901,379	2,654	82,183	3,168	8,176	37,875
New and used car dealers	4,572	599,607	710	10,639	2,132	1,038	11,787	17,098	1,989,143	6,111	46,676	9,290	8,863	61,570
Used car dealers	11,866	1,570,663	8,459	108,568	8,684	12,021	75,123	68,114	11,590,158	51,499	701,393	54,045	87,023	448,157
Gasoline service stations	5,866	672,396	4,308	45,759	4,443	9,302	36,382	20,565	1,551,912	9,724	122,992	15,355	25,859	64,269
Other automotive dealers	4,693	314,353	3,268	28,887	3,833	5,886	17,173	24,141	1,611,543	16,516	146,872	16,708	20,307	119,725
Apparel and accessory stores	8,657	710,978	4,301	150,666	7,388	13,084	54,917	48,008	3,481,341	22,799	374,654	35,226	54,316	320,810
Furniture and home furnishings stores	12,218	903,001	9,100	43,045	4,195	24,768	47,212	71,238	4,521,897	52,288	905,385	54,994	125,074	257,014
Eating places	7,398	263,749	5,774	*13,522	*759	9,350	13,697	34,270	1,592,973	22,345	173,510	25,321	40,235	95,380
Drinking places	*1,159	*114,039	*538	*3,981	532	*684	*7,133	7,629	1,197,908	8,210	123,158	6,722	12,854	101,811
Drug stores and proprietary stores	775	134,873	*401			393	8,553	11,512	1,439,728	6,853	48,568	9,876	14,737	60,981
Liquor stores	8,521	85,147	*1,112	*5,245	2,692	3,636	2,367	28,978	867,950	6,881	36,443	18,473	21,003	49,067
Used merchandise stores	1,819	121,949	*1,067	*10,911	1,407	3,362	−3,059	15,258	674,649	6,414	42,321	10,030	9,918	49,255
Sporting goods and bicycle shops	2,661	52,356	*560	72,146	2,013	1,090	2,818	14,013	327,806	4,892	26,637	9,968	8,570	13,011
Gift, novelty, and souvenir shops	31,932	169,310	1,999	2,521	7,797	3,805	27,173	201,476	954,168	10,624	35,754	35,754	13,187	76,429
Direct selling organizations	18,775	549,665	6,563	63,527	11,259	12,018	58,628	106,812	3,265,801	35,504	286,540	67,490	67,885	311,077
Other retail trade	1,322	24,582	*421	*852	*546	*659	1,670	28,945	703,743	4,903	24,148	13,821	12,555	90,702
Wholesale and retail trade not allocable	59,664	1,296,511	9,012	81,926	33,114	80,791	343,253	315,081	5,279,735	39,938	253,704	133,821	198,682	2,002,490
Finance, insurance, and real estate	2,549	75,514	446	5,291	1,562	1,886	20,700	9,249	308,224	1,247	19,793	4,410	3,208	77,312
Finance	2,145	67,555	296	3,779	1,189	1,671	20,753	5,897	229,284	712	3,952	2,841	2,139	58,322
Security, commodity brokers, and services	404	7,959	*152	*1,512	*373	*215	−53	3,352	78,960	535	15,841	1,569	1,068	18,990
Other finance	16,846	493,835	4,303	40,807	9,000	11,441	166,210	85,509	1,701,427	19,245	123,174	37,703	33,339	806,280
Insurance agents, brokers, and service	40,267	729,162	4,261	35,828	22,552	67,464	136,343	220,303	3,270,084	19,446	110,737	91,708	160,135	1,118,698
Real estate	2,429	173,458	862	14,729	2,220	40,350	−24,118	12,733	322,553	3,192	19,528	11,197	65,261	−20,834
Operators and lessors of buildings	1,640	7,441	730	893	984	1,456	−2,217	22,784	62,676	4,129	2,546	12,198	13,686	−4,736
Lessors, other than buildings	31,555	451,454	2,583	13,405	16,929	22,405	139,272	172,526	2,459,629	10,050	78,039	62,830	73,298	1,059,613
Real estate agents, brokers, and managers	524	22,601	*13	*588	139	448	−4,995	4,096	270,044	438	4,745	1,929	5,220	24,002
Subdivders and developers, except cemeteries	4,119	74,178	*273	*6,216	2,280	2,805	29,401	8,184	145,182	1,637	5,879	3,564	2,370	81,853
Other real estate	212,115	4,839,415	62,261	857,849	129,778	198,463	1,470,540	1,238,290	21,703,562	313,015	3,195,661	754,508	1,007,015	7,133,633
Services	5,055	219,103	3,034	45,045	4,190	17,793	56,506	35,567	1,159,115	15,253	159,468	32,016	161,072	56,334
Hotels and other lodging places	2,480	113,035	1,989	24,655	1,814	11,061	5,329	18,668	801,598	10,062	119,108	18,096	109,039	49,680
Motels, motor hotels, and tourists courts	2,575	106,068	*1,045	*20,390	2,376	6,732	1,183	16,899	357,517	5,171	40,360	13,920	52,033	6,654	
Other lodging places	44,133	535,560	10,339	152,914	23,932	24,070	119,229	277,353	2,909,867	64,241	512,649	165,052	135,301	763,151
Personal services	2,339	47,210	*523	*4,665	2,140	6,023	6,162	11,627	149,419	3,824	15,661	9,724	23,441	4,898
Coin-operated laundries and dry cleaning	3,550	120,135	2,032	42,930	2,033	4,258	18,563	17,416	412,704	8,156	104,487	13,145	27,156	56,521
Other laundry, cleaning, and garment services	3,268	21,971	*206	*2,228	2,778	2,188	−3,434	13,274	242,322	3,064	26,005	11,900	13,386	35,640
Photographic studios, portrait	14,177	188,537	5,381	71,204	9,310	4,848	48,792	100,746	1,099,565	31,156	280,748	73,814	36,922	299,940
Beauty shops	6,812	63,101	*858	*10,427	2,634	1,475	29,930	33,735	297,407	5,367	24,117	17,819	5,043	169,716
Barber shops	13,987	94,606	*1,329	*21,460	5,037	5,378	22,316	100,555	608,350	12,654	61,631	38,550	27,353	186,436
Other personal services	39,008	518,705	7,182	88,747	18,186	28,270	155,969	216,698	2,494,663	38,420	352,158	96,334	120,351	791,186
Business services	1,876	90,959	*690	*22,707	*1,257	*1,265	9,140	9,704	225,891	2,314	10,062	3,889	3,184	35,337
Advertising	5,787	50,960	2,321	11,669	2,262	1,780	11,608	38,407	459,830	12,061	165,302	16,396	15,169	128,325
Services to buildings	9,453	125,270	1,203	17,211	3,598	4,433	54,442	59,970	704,693	6,003	51,650	23,320	17,193	239,500
Management and public relations	21,692	251,416	2,978	37,160	11,069	20,792	80,779	108,615	1,104,443	18,042	125,114	52,729	84,825	288,024
Other business services														

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
†United States total includes returns with Puerto Rico and foreign addresses.
‡Less than $500.

ble 1.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Texas—Continued							All others—Continued						
	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)	Number of businesses	Business receipts	Payroll: Number of businesses	Payroll: Amount	Depreciation: Number of businesses	Depreciation: Amount	Net income (less deficit)
ervices—Continued														
Automobile repair and services	17,506	707,604	8,948	129,904	13,957	26,976	60,769	75,036	2,411,481	30,843	380,699	58,747	96,447	301,793
Automobile repair shops	13,651	632,065	8,226	127,313	11,311	16,362	51,385	62,949	2,156,293	27,918	360,397	49,525	64,145	265,190
General automobile repair shops	9,070	363,508	4,604	69,734	7,130	7,119	32,200	41,094	1,255,124	16,787	177,971	31,791	34,752	162,574
Other automobile repair	4,581	268,557	3,622	57,579	4,181	9,243	19,185	21,855	901,169	11,131	182,416	17,734	29,393	122,616
Automobile parking and other services	3,855	75,539	*720	*2,591	2,646	10,614	9,384	12,087	255,188	2,925	19,652	9,222	32,302	18,603
Miscellaneous repair services	21,283	355,128	6,418	71,886	13,194	10,593	58,576	117,522	1,529,266	22,581	178,574	81,236	62,338	305,114
Amusement and recreation services, including motion pictures	14,483	277,793	1,890	46,564	8,202	26,108	20,823	100,729	1,007,581	15,979	103,897	69,075	124,037	26,632
Producers, orchestras, and entertainers	4,220	65,007	126	26,292	3,417	1,404	8,668	43,893	227,250	2,198	18,207	30,674	19,596	84,118
Professional sports clubs and promoters	**	**	**	**	**	**	**	649	8,812	*16	*1,131	*321	*1,393	—2,628
Racing, including track operation	2,227	36,439	487	3,622	1,792	8,164	—18,814	19,283	133,787	2,470	8,238	16,077	35,455	—96,392
Other amusement and recreation services	**	**	**	**	**	**	**	36,904	638,732	11,295	78,321	22,003	67,593	61,534
Medical and health services	25,780	1,393,499	13,524	209,235	16,722	39,724	703,223	145,873	6,490,434	87,350	944,351	92,989	180,905	3,226,949
Offices of physicians	9,982	724,581	6,026	95,207	7,706	18,112	405,310	55,130	3,022,788	29,213	376,341	42,484	69,899	1,718,578
Offices of dentists	5,469	484,366	5,189	70,616	5,280	18,306	217,605	30,942	2,155,774	25,332	362,124	26,633	69,251	670,711
Other medical and health services	10,309	204,552	2,309	43,412	3,734	3,306	80,308	60,701	1,311,872	12,805	205,886	23,872	41,755	537,660
Legal services	8,833	304,730	3,122	31,701	6,334	8,480	143,878	57,565	1,772,516	26,929	250,531	35,990	40,334	880,970
Educational services	7,585	81,263	1,762	23,148	4,273	3,725	20,215	69,883	339,949	8,753	49,465	42,014	26,703	111,545
Engineering and architectural services	5,191	188,710	1,653	38,595	3,516	4,537	51,907	27,267	589,397	7,138	114,521	17,045	15,004	218,758
Accounting, auditing, and bookkeeping services	12,192	160,860	3,180	26,587	7,743	4,648	87,742	54,484	726,084	10,970	143,844	35,513	29,910	302,122
Certified public accountants	3,238	80,037	943	11,245	2,913	2,528	47,186	8,614	279,922	3,458	70,126	7,072	8,298	111,789
Other accounting, auditing, and bookkeeping services	8,954	80,823	2,220	15,342	4,830	2,120	40,576	45,870	446,162	7,512	73,718	28,441	21,612	190,333
Other services	11,086	96,462	1,228	3,523	6,529	3,559	41,705	80,315	373,209	4,558	7,164	28,597	14,613	149,079
Nature of business not allocable	717	*2,883	—	—	*240	361	—1,629	15,865	224,198	3,792	32,411	5,144	4,958	83,201

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]United States total includes returns with Puerto Rico and foreign addresses.
[2]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
United States, Total[2]															
All industries	11,358,235	374,960,465	7,456,380	17,381,285	4,190,767	35,536,968	49,500,188	7,778,868	62,901,482	0.6	0.8	1.8	1.1	0.8	1.9
All nonfarm industries	8,139,962	301,448,844	4,820,309	8,536,390	2,400,331	31,494,376	44,424,787	6,099,309	50,898,912	0.1	0.6	1.1	1.1	0.5	1.5
Agriculture, forestry, and fishing	3,470,438	77,709,573	2,819,232	9,190,234	1,859,733	4,621,997	5,738,144	1,843,553	12,991,209	1.9	2.9	2.9	4.5	3.1	3.2
Farms	3,218,273	73,513,621	2,638,072	8,844,895	1,790,456	4,042,584	5,075,401	1,679,359	12,002,550	2.0	3.1	3.0	5.0	3.4	3.3
Field crop	1,405,730	30,632,338	1,095,854	4,221,149	743,135	1,453,880	5,593,319	940,334	7,411,018	3.1	4.1	4.7	6.3	4.3	6.6
Beef cattle feedlots	2,927	573,122	2,154	11,133	1,736	12,127	—33,013	837	16,092	40.2	9.5	28.3	43.3	20.4	20.1
Beef cattle, except feedlots	758,549	13,380,326	650,022	1,517,402	433,189	521,098	—1,902,100	225,229	861,144	4.1	7.9	8.1	7.0	9.9	5.2
Hogs, sheep and goats	289,930	7,853,220	227,423	710,889	173,876	240,473	564,013	136,581	1,090,699	7.3	10.0	10.6	18.6	12.7	14.8
Dairy farms	234,391	11,991,797	224,870	1,361,858	181,626	694,849	1,333,852	187,109	1,620,475	7.5	9.8	8.8	13.9	10.0	18.5
Poultry and eggs	85,075	2,453,954	57,782	242,325	44,815	138,545	149,238	34,240	240,186	14.8	17.7	18.5	17.6	19.1	21.5
General livestock, except animal specialty	68,216	1,595,706	57,721	123,290	31,220	42,957	—244,619	16,910	56,950	13.1	8.9	14.4	13.7	29.6	14.1
Other	414,455	5,033,158	320,266	656,849	180,859	928,655	—385,287	138,119	705,986	5.2	9.9	7.6	14.6	11.3	7.9
Other agriculture, forestry, and fishing	252,165	4,195,952	183,160	345,339	69,277	579,413	662,743	164,194	988,659	3.3	5.7	6.8	9.1	4.9	12.1
Mining	59,732	3,588,318	40,395	217,734	10,331	204,444	170,395	34,864	670,897	5.2	4.1	4.9	11.5	4.2	4.9
Construction	962,713	37,953,986	598,527	1,146,653	389,212	6,826,364	5,620,085	827,490	6,137,229	1.4	2.1	4.2	3.1	1.9	5.9
General building contractors and operative builders	170,378	14,475,448	115,803	275,181	81,992	2,279,334	1,326,188	141,135	1,538,175	3.3	3.8	13.0	5.5	4.0	9.6
Special trade contractors	717,852	20,437,221	429,757	674,870	268,815	4,011,965	3,865,759	627,353	4,114,804	1.6	2.7	4.0	4.0	2.3	8.5
Other construction	74,483	3,041,313	50,967	196,502	28,405	535,065	428,138	59,002	484,250	5.6	7.4	8.7	9.6	7.4	16.5
Manufacturing	223,148	9,449,795	185,738	422,217	88,411	1,790,583	1,029,507	151,083	1,277,198	2.8	4.3	5.6	6.2	4.4	6.1
Transportation, communication, electric, gas, and sanitary services	345,879	11,233,209	255,208	1,034,329	95,810	1,387,707	1,365,707	255,148	1,717,229	2.4	3.5	4.0	6.7	3.6	7.1
Trucking and warehousing	243,580	8,895,490	185,445	857,611	73,771	1,094,301	1,018,764	182,857	1,275,938	2.9	3.9	4.4	7.7	4.2	8.6
Other	102,099	2,337,749	69,763	176,718	22,039	293,406	346,943	72,292	441,291	4.5	7.7	10.1	13.9	7.0	12.4
Wholesale and retail trade	2,282,288	158,157,392	1,315,112	2,101,235	856,863	11,051,343	9,925,843	1,527,291	11,995,344	0.8	1.1	1.7	1.7	1.3	2.7
Wholesale trade	330,974	35,157,959	182,586	404,094	91,458	1,433,748	2,911,625	256,432	3,188,076	2.3	2.2	4.0	4.2	2.8	7.1
Retail trade	1,860,807	120,705,318	1,082,244	1,653,671	751,967	9,519,975	6,675,049	1,211,494	8,403,930	0.9	1.3	1.9	1.8	1.5	3.0
Food stores	179,207	22,605,264	140,375	248,100	86,701	1,376,707	980,081	134,544	1,167,746	3.2	3.2	4.3	4.6	4.1	9.4
Automotive dealers and service stations	251,625	40,954,278	186,690	294,260	156,710	2,309,259	1,575,828	190,843	1,809,155	2.6	2.5	3.7	3.3	3.2	8.4
Eating and drinking places	262,878	15,418,651	197,588	431,910	180,795	2,648,483	1,005,136	181,805	1,377,181	2.7	3.4	4.3	4.2	4.1	7.0
Direct selling organizations	454,932	2,359,962	90,098	37,052	27,700	41,979	240,712	262,954	382,573	2.2	8.0	8.1	15.3	8.0	6.3
Other retail trade	711,965	39,169,184	477,293	644,349	298,061	3,143,547	2,873,292	438,348	3,666,275	1.6	2.3	3.4	3.3	2.6	4.4
Wholesale and retail trade not allocable	90,507	2,294,114	40,262	43,470	13,438	97,620	339,169	59,365	405,338	4.7	7.7	11.6	16.1	8.0	11.6
Finance, insurance, and real estate	826,859	15,271,974	359,831	624,602	94,989	758,311	5,277,016	626,704	5,983,244	1.7	2.5	5.4	6.2	2.1	4.3
Finance	27,965	1,033,505	12,290	14,563	2,959	51,408	225,726	20,699	317,403	7.4	6.5	19.8	28.2	8.8	13.6
Insurance agents, brokers, and service	213,776	5,003,846	103,127	96,951	47,899	377,204	2,187,917	186,458	2,260,476	3.3	4.5	6.1	8.1	3.7	13.2
Real estate	585,098	9,234,623	244,414	512,988	44,131	329,699	2,863,373	421,547	3,405,365	2.1	3.2	8.4	10.0	2.7	4.8
Services	3,153,115	81,201,598	1,891,492	2,829,844	788,894	8,858,228	20,266,088	2,484,876	22,004,301	0.8	1.1	2.0	2.3	1.0	2.8
Hotels and other lodging places	72,789	2,804,278	65,085	329,653	33,037	384,680	88,002	41,796	264,507	5.1	7.5	8.9	10.5	8.3	9.2
Personal services	652,679	7,373,412	388,695	336,734	150,469	1,499,500	1,849,215	542,580	2,021,787	1.6	3.4	4.4	5.9	2.9	7.4
Business services	621,234	7,904,163	288,560	371,483	102,874	972,886	2,484,658	491,349	2,811,629	1.7	3.3	5.1	8.4	2.7	5.8
Automobile repair and services	186,541	8,741,232	145,721	294,236	79,590	1,111,982	906,700	139,631	934,303	3.3	5.1	11.3	7.6	4.9	10.2
Amusement and recreation services, except motion picture	248,833	2,838,838	164,309	293,211	33,830	306,484	188,736	142,214	637,864	2.9	5.9	6.3	14.2	5.4	5.3
Medical and health services	408,790	19,426,022	270,087	525,041	187,090	2,763,270	9,487,394	376,837	9,588,078	1.8	1.9	2.9	3.9	1.7	9.5
Offices of physicians	153,397	9,105,422	119,775	207,059	80,417	1,062,307	5,135,906	138,240	5,182,972	2.6	2.4	3.4	3.8	2.3	11.3
Offices of dentists	86,273	6,078,052	74,847	185,880	67,208	957,348	2,746,000	82,732	2,763,915	3.8	3.7	5.5	4.6	3.8	32.3
Other medical services	169,120	4,242,548	75,465	132,102	39,465	743,615	1,605,488	155,925	1,641,191	3.4	4.8	7.0	9.6	4.2	15.1
Legal services	154,776	4,987,006	95,048	108,891	66,545	631,304	2,450,116	132,590	2,519,595	3.2	3.7	5.4	6.1	3.4	14.7
Other services	807,473	9,326,647	475,987	370,595	135,259	1,188,142	2,911,267	817,819	3,228,538	1.5	3.0	3.5	8.6	2.6	5.7
Nature of business not allocable	34,263	394,826	12,845	14,537	6,744	37,883	107,403	25,658	124,811	8.6	18.3	29.5	59.4	12.8	25.0

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Alabama															
All industries	176,599	5,476,725	127,118	299,089	68,360	560,984	452,924	107,156	723,138	6.0	6.3	12.6	9.2	7.1	13.8
All nonfarm industries	110,127	4,488,124	68,768	134,058	38,750	486,801	515,281	61,984	614,749	5.2	6.3	9.4	9.5	6.2	12.9
Agriculture, forestry, and fishing	69,164	1,067,250	60,481	175,492	30,830	87,588	—49,841	27,033	127,378	13.0	18.8	20.4	27.2	28.1	19.6
Farms	66,472	992,601	58,348	165,033	29,810	74,183	—62,957	25,172	108,389	13.5	19.9	21.5	31.0	32.2	20.1
Field crop	26,051	561,672	22,968	90,827	9,556	38,573	57,165	14,541	81,405	24.3	32.1	33.2	49.2	41.1	33.6
Beef cattle feedlots	*5	*15,775	—	—	*5	*69	*408	*5	*408	—	—	—	—	—	—
Beef cattle, except feedlots	20,366	93,194	18,005	33,466	11,706	11,242	—74,085	3,974	2,109	20.8	27.5	28.6	38.5	48.0	20.4
Hogs, sheep and goats	*2,218	*35,810	*1,822	3,606	*320	1,106	*—2,092	*70	*3,387	—	—	62.2	62.2	—	—
Dairy farms	*110	*457	*110	*319	—	—	*—501	—	—	—	—	—	—	—	—
Poultry and eggs	4,735	124,427	4,735	19,372	3,629	5,997	—6,777	*1,117	*7,726	62.1	42.5	76.4	38.7	—	81.4
General livestock, except animal specialty	3,012	106,978	2,389	7,852	1,503	2,397	—34,055	*285	*5,715	41.3	42.3	45.7	47.0	—	67.9
Other	9,975	54,290	8,301	9,591	2,889	14,799	—3,020	*5,180	*7,639	33.9	51.8	42.0	80.8	—	32.9
Other agriculture, forestry, and fishing	2,692	74,649	2,113	10,459	*1,220	*13,405	13,316	1,861	18,989	32.1	41.8	52.3	—	41.1	66.9
Mining	121	8,159	92	1,005	*19	*407	—2,488	91	787	44.5	45.1	33.7	—	39.0	30.2
Construction	12,988	581,632	7,935	20,645	5,450	125,019	59,890	10,564	67,597	15.4	19.6	22.9	25.4	18.8	51.6
General building contractors and operative builders	1,442	244,769	1,211	5,155	768	41,788	8,732	891	12,945	39.7	35.4	44.9	54.5	41.1	85.2
Special trade contractors	9,392	284,063	4,575	12,594	3,511	68,945	42,547	8,175	44,887	18.5	25.7	30.9	30.6	23.6	67.4
Other construction	2,154	52,780	*2,149	*2,896	*1,173	*14,283	8,611	*1,498	*9,765	37.8	40.0	—	—	—	59.6
Manufacturing	4,795	249,294	4,151	18,884	3,112	54,658	17,257	2,908	27,251	22.8	25.4	34.3	27.1	28.7	42.1
Transportation, communication, electric, gas, and sanitary services	8,010	214,137	5,431	20,495	2,229	22,971	27,702	4,522	32,984	22.3	23.8	25.3	38.1	29.2	51.6
Trucking and warehousing	5,320	195,336	4,741	19,589	1,873	21,147	27,939	4,177	32,545	23.7	25.6	26.2	40.9	29.6	58.0
Other	*690	*18,791	*690	*906	*356	*1,824	*—237	*345	*439	—	—	—	—	—	—
Wholesale and retail trade	33,185	2,598,238	20,049	31,306	14,211	182,901	125,820	21,421	163,055	8.7	9.2	13.5	14.2	11.3	22.8
Wholesale trade	3,902	632,701	2,245	7,917	900	27,828	32,991	2,739	41,332	23.5	16.9	25.0	27.6	22.0	53.6
Retail trade	26,275	1,950,489	17,796	23,376	13,197	134,902	92,728	17,928	121,231	9.6	11.0	15.9	16.2	13.2	25.3
Food stores	3,568	470,972	2,485	5,034	1,876	22,746	20,791	2,467	25,006	26.6	24.0	36.1	27.1	31.9	55.8
Automotive dealers and service stations	3,615	567,491	2,408	2,460	2,733	21,072	18,732	2,796	20,191	24.1	21.0	30.6	26.7	29.6	58.2
Eating and drinking places	2,849	209,427	1,607	4,549	1,921	42,318	4,798	2,139	12,043	29.6	35.2	51.9	39.9	36.1	74.3
Direct selling organizations	4,092	15,217	*666	*456	*50	*2,551	3,268	2,849	3,590	28.5	47.6	—	—	58.7	58.6
Other retail trade	14,151	687,382	10,832	10,877	6,617	46,215	45,139	7,677	60,401	13.7	17.3	19.3	23.6	19.4	27.0
Wholesale and retail trade not allocable	*1,008	*15,048	*5	*13	*114	*171	*101	*754	*492	—	—	—	—	—	—
Finance, insurance, and real estate	10,660	129,917	4,133	6,609	1,064	5,255	48,603	8,123	60,363	27.1	19.7	26.0	39.2	23.3	34.1
Finance	*65	*7,509	*50	*39	*50	*2,020	*3,527	*64	*3,527	—	—	—	—	—	—
Insurance agents, brokers, and service	3,059	74,881	2,114	2,038	*944	*3,739	34,112	2,454	37,755	29.2	29.5	45.5	—	32.0	62.8
Real estate	7,536	47,527	1,969	4,732	70	506	8,964	5,605	19,081	36.4	22.9	31.9	30.3	33.7	40.5
Services	39,626	628,855	24,865	24,473	11,445	101,178	226,946	32,444	243,488	8.3	10.8	18.4	16.4	9.9	23.0
Hotels and other lodging places	*626	*27,226	*406	*4,362	*401	*4,545	*1,052	*379	*2,066	—	—	—	—	—	—
Personal services	9,265	77,143	5,523	5,436	2,958	18,200	13,334	7,300	17,817	18.4	24.8	38.5	33.2	27.7	42.6
Business services	5,529	33,335	2,123	1,538	*237	*900	14,526	4,716	18,341	22.4	27.2	38.8	—	29.0	56.0
Automobile repair and services	4,014	82,183	3,122	1,821	*2,257	*8,025	12,116	3,114	13,300	28.7	44.2	36.9	—	40.0	64.0
Amusement and recreation services, except motion picture	2,762	*15,295	*2,036	*2,347	*249	*198	2,956	*2,015	*6,517	34.0	—	—	—	—	55.2
Medical and health services	5,447	248,143	3,907	5,209	2,575	37,083	122,504	5,338	122,675	19.5	15.8	19.8	21.6	14.8	73.8
Offices of physicians	2,327	116,142	1,790	2,368	1,074	13,775	64,480	2,218	64,651	26.5	19.5	21.3	24.5	19.2	73.8
Offices of dentists	1,259	79,540	1,011	1,234	1,259	13,351	38,145	1,259	38,145	40.4	28.8	39.0	30.5	28.4	—
Other medical services	1,861	52,461	*1,106	*1,607	*242	*9,957	19,879	1,861	19,879	37.7	43.1	—	—	39.3	—
Legal services	1,501	65,766	1,170	936	730	19,740	31,603	1,501	31,603	30.9	31.0	34.4	48.2	29.9	—
Other services	10,482	79,584	6,578	2,804	*2,038	*11,487	28,653	8,081	31,169	16.9	28.6	34.1	—	27.4	53.2
Nature of business not allocable	*50	*1,453	—	—	—	—	*235	*50	*235	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Alaska															
All industries	26,221	974,203	18,563	56,111	7,953	143,751	120,209	15,816	175,912	3.2	6.8	6.8	8.7	8.2	14.1
All nonfarm industries	25,465	965,937	18,068	54,819	7,619	144,508	124,323	15,422	175,148	3.1	6.8	7.0	8.8	8.2	15.2
Agriculture, forestry, and fishing	7,072	127,830	5,402	16,180	2,535	26,223	26,559	4,694	36,733	7.6	12.4	14.7	18.8	13.9	18.0
Farms	756	8,266	495	1,292	334	1,243	—4,114	394	764	33.3	41.5	26.6	65.4	47.5	29.8
Field crop	61	486	54	86	*4	*35	—120	*49	*140	30.1	36.5	11.1	—	—	24.5
Beef cattle feedlots	**	**	—	—	**	**	**	**	**	—	—	—	—	—	—
Beef cattle, except feedlots	100	*397	*99	*437	*30	*62	—1,920	—	—	53.1	52.5	—	—	—	52.5
Hogs, sheep and goats	*16	*763	*10	*196	*10	*199	*—917	—	—	—	—	—	—	—	—
Dairy farms	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*52	*144	*52	*73	*51	*27	*—554	—	—	—	—	—	—	—	—
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	6,316	119,564	4,907	14,888	2,201	24,980	30,673	4,300	35,969	7.6	13.0	15.9	19.5	14.2	21.0
Mining	380	*6,199	379	1,120	*28	*3,683	—1,881	*29	*441	34.0	—	40.0	—	—	46.7
Construction	2,234	194,158	1,972	8,201	1,084	34,301	21,464	1,897	28,821	13.7	17.3	19.5	21.8	21.6	43.3
General building contractors and operative builders	607	65,876	530	2,271	374	14,813	2,132	392	7,697	24.0	23.9	51.6	37.8	26.5	57.0
Special trade contractors	1,552	100,044	1,367	4,386	663	18,081	18,247	1,243	19,691	17.4	26.7	23.5	27.2	29.8	18.9
Other construction	75	8,238	75	1,544	*47	*1,307	1,085	62	1,433	43.1	22.1	24.5	—	26.2	57.5
Manufacturing	504	8,499	447	984	249	1,084	—4,297	223	2,089	44.0	25.8	48.5	25.6	33.9	94.9
Transportation, communication, electric, gas, and sanitary services	1,068	33,718	922	3,903	219	5,969	3,917	563	5,822	19.6	20.1	17.0	33.5	24.1	21.4
Trucking and warehousing	354	11,374	354	1,724	98	1,871	752	203	1,796	35.8	36.2	29.2	66.1	35.8	30.3
Other	712	22,344	568	2,179	121	4,098	3,165	360	3,826	23.6	24.2	20.0	38.6	31.2	27.7
Wholesale and retail trade	5,593	415,709	3,337	8,489	2,139	44,281	28,426	2,825	38,974	8.8	13.2	15.7	15.6	15.5	18.5
Wholesale trade	779	56,188	547	1,287	364	3,806	5,170	417	7,047	23.0	29.4	38.6	18.1	28.4	39.4
Retail trade	4,687	359,065	2,738	7,181	1,775	40,475	23,310	2,356	31,881	9.9	14.7	17.3	17.1	18.0	21.1
Food stores	275	17,990	150	511	175	1,561	—329	20	760	39.1	25.4	37.3	25.1	13.9	49.4
Automotive dealers and service stations	498	106,339	391	1,771	165	7,404	3,477	249	4,450	30.0	29.2	36.2	26.8	29.5	32.5
Eating and drinking places	504	66,774	429	1,951	416	16,316	2,870	249	5,237	29.6	35.2	40.0	33.3	51.9	52.1
Direct selling organizations	1,435	3,788	502	329	*100	*106	—393	655	587	21.1	23.9	55.9	—	45.2	47.1
Other retail trade	1,975	164,174	1,266	2,619	919	15,089	17,885	1,183	20,847	14.4	22.1	26.5	25.3	23.7	34.0
Wholesale and retail trade not allocable	*127	*456	*52	*21	—	—	*—54	*52	*46	—	—	—	—	—	—
Finance, insurance, and real estate	1,513	31,521	1,002	3,531	122	1,226	10,885	885	14,673	15.5	14.8	27.1	32.3	18.1	35.3
Finance	4	*33	3	5	—	—	*—49	**	**	—	—	—	—	—	—
Insurance agents, brokers, and service	113	3,389	*27	*57	*27	*223	2,317	**	**	50.4	34.4	—	—	—	91.2
Real estate	1,396	28,099	972	3,469	95	1,003	8,617	777	12,319	16.3	15.9	27.6	38.8	20.6	38.1
Services	7,758	155,510	5,095	13,692	1,577	28,984	34,327	4,799	47,750	6.7	11.2	15.0	21.3	9.8	17.5
Hotels and other lodging places	218	5,778	204	1,604	34	812	—997	85	694	40.5	15.1	34.6	2.1	44.3	50.3
Personal services	1,030	18,705	441	1,792	297	5,438	1,586	792	2,896	20.1	53.6	75.8	70.5	27.0	89.0
Business services	2,113	29,319	1,287	3,099	275	6,671	4,812	1,321	8,461	13.4	23.8	23.9	55.2	18.5	31.9
Automobile repair and services	517	12,830	312	736	264	2,781	1,899	289	2,943	29.5	37.9	33.4	48.9	37.7	34.8
Amusement and recreation services, except motion picture	716	8,429	555	3,101	*222	*600	—2,091	220	1,236	23.6	35.3	35.9	—	40.1	36.7
Medical and health services	323	30,132	243	876	182	3,559	15,551	247	15,697	23.5	16.7	20.4	15.9	16.5	86.4
Offices of physicians	112	12,436	84	200	69	1,541	7,174	111	7,188	17.9	18.5	14.1	21.2	15.1	—
Offices of dentists	120	15,738	119	418	99	1,881	7,605	120	7,605	42.2	29.8	31.6	24.4	30.6	—
Other medical services	*91	*1,958	*40	*58	*14	*137	*772	*16	*904	—	—	—	—	—	—
Legal services	211	9,101	92	170	35	1,239	4,232	155	4,242	46.6	43.9	40.3	39.4	44.3	67.5
Other services	2,632	41,216	1,961	2,514	278	7,684	9,535	1,690	11,581	12.6	22.6	21.2	35.5	22.3	30.7
Nature of business not allocable	*101	*1,061	*7	*11	—	—	*809	*101	*809	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Arizona															
All industries	108,018	3,501,078	61,565	141,182	29,879	449,543	380,797	68,659	528,926	3.5	4.2	6.3	6.8	4.4	10.3
All nonfarm industries	97,409	3,143,422	54,042	108,007	29,250	410,387	396,308	66,765	493,685	3.4	4.4	6.5	7.3	4.5	11.0
Agriculture, forestry, and fishing	11,566	418,503	9,812	37,710	4,792	47,212	—6,827	3,640	49,731	18.5	12.1	14.9	14.5	15.4	19.6
Farms	8,609	357,656	7,623	33,175	3,629	38,178	—17,509	1,894	35,241	21.4	13.6	16.6	16.7	18.4	20.9
Field crop	1,599	181,244	1,115	15,800	618	23,503	21,406	1,290	29,173	26.4	20.1	25.4	24.5	21.6	26.6
Beef cattle feedlots	*33	*5,756	3	54	**	**	*—819	**	**	—	—	—	—	—	—
Beef cattle, except feedlots	2,408	69,434	2,013	9,175	2,196	3,519	—25,599	398	1,161	46.7	26.7	37.4	20.7	38.1	38.1
Hogs, sheep and goats	*170	*698	*170	*115	*4	*55	*—186	*4	*115	—	—	—	50.2	26.9	—
Dairy farms	*383	*20,477	*383	*2,114	383	1,963	*—1,100	*26	*328	—	—	—	—	—	—
Poultry and eggs	*89	*2,153	*89	*409	*89	*178	*—502	**	**	—	—	—	—	—	—
General livestock, except animal specialty	242	21,673	204	629	22	431	844	52	2,146	54.3	14.2	27.6	31.2	37.6	31.5
Other	3,685	56,221	3,546	4,879	**	**	—11,553	**	**	36.2	44.4	26.5	—	—	25.4
Other agriculture, forestry, and fishing	2,957	59,847	2,189	4,535	1,163	9,036	10,682	1,746	14,490	17.8	24.0	26.6	28.5	28.3	28.6
Mining	453	10,554	182	442	**	**	—1,496	108	2,196	42.1	57.0	42.2	—	69.3	33.4
Construction	8,270	341,290	3,506	8,948	2,970	100,658	44,341	5,572	49,972	12.4	13.2	19.8	16.5	15.1	43.0
General building contractors and operative builders	1,780	144,603	953	2,193	**	**	11,016	1,524	13,157	23.2	18.5	33.9	—	28.6	37.7
Special trade contractors	4,113	189,630	2,301	5,929	2,211	45,271	31,925	3,671	35,415	15.3	19.1	25.9	22.7	18.3	65.5
Other construction	*377	*7,057	*252	*814	**	**	*1,400	*377	*1,400	—	—	—	—	—	—
Manufacturing	2,252	48,333	1,852	3,044	691	10,545	7,714	1,346	9,149	21.1	38.1	30.4	50.5	32.7	38.6
Transportation, communication, electric, gas, and sanitary services	2,095	63,898	1,624	7,048	486	7,795	4,848	1,528	7,900	22.0	32.0	33.2	58.8	29.2	47.3
Trucking and warehousing	1,416	72,536	1,179	6,307	*477	*6,849	3,114	1,080	5,885	26.8	36.7	36.8	—	34.6	55.1
Other	679	11,363	445	741	*9	*946	1,534	*448	*2,015	38.7	30.1	38.7	—	—	39.2
Wholesale and retail trade	28,672	1,691,724	16,243	27,414	9,513	153,128	92,095	16,803	121,003	5.4	6.9	10.4	10.7	8.4	14.3
Wholesale trade	5,192	351,751	3,235	5,021	1,090	17,644	27,729	3,815	32,669	13.2	13.1	21.4	32.4	17.2	25.4
Retail trade	23,095	1,331,060	12,844	22,089	8,370	133,311	64,655	12,764	87,785	6.1	6.1	12.0	11.5	9.8	16.9
Food stores	1,535	174,416	1,065	2,598	790	12,792	3,854	673	6,823	23.8	23.7	32.2	49.4	33.1	40.4
Automotive dealers and service stations	3,398	519,237	2,275	4,186	2,136	43,222	17,905	2,260	23,745	14.5	14.1	18.5	16.7	19.2	39.7
Eating and drinking places	3,247	191,663	2,351	4,970	2,035	39,911	11,356	1,997	15,896	16.8	20.1	25.9	24.1	24.2	44.0
Direct selling organizations	6,363	25,392	1,221	434	*110	*4	131	2,446	2,152	12.6	41.2	53.7	—	27.7	25.5
Other retail trade	8,552	420,352	5,932	9,901	3,299	37,382	31,409	5,388	39,179	10.0	13.3	20.5	19.7	14.9	26.8
Wholesale and retail trade not allocable	*385	*8,913	*164	*304	*53	*2,173	*—289	*224	*549	—	—	—	—	—	—
Finance, insurance, and real estate	15,808	179,739	5,639	15,131	994	12,660	49,988	11,435	69,087	14.6	16.4	25.9	77.5	14.1	42.7
Finance	242	2,668	*12	*91	*4	*12	1,606	*234	*2,181	57.0	53.2	—	—	—	7.7
Insurance agents, brokers, and service	1,660	18,177	841	575	*323	*1,212	9,104	1,558	9,371	24.0	29.5	37.8	—	30.3	75.6
Real estate	13,906	158,894	4,686	14,465	667	11,436	39,278	9,643	57,535	18.3	18.3	27.1	85.6	18.0	44.6
Services	38,636	723,737	22,977	41,448	10,272	118,200	188,374	27,964	217,927	4.7	7.8	9.9	13.0	7.3	13.9
Hotels and other lodging places	1,078	45,489	1,078	8,696	453	4,598	2,807	587	7,043	28.1	20.5	26.6	18.9	35.6	42.4
Personal services	7,168	111,250	4,330	8,622	2,695	31,314	18,849	4,974	24,192	12.2	23.7	29.9	33.4	20.1	33.9
Business services	8,218	77,958	3,782	3,354	701	9,604	21,942	6,275	27,629	10.8	20.1	22.7	58.2	17.5	33.4
Automobile repair and services	2,340	96,226	1,754	4,683	962	17,193	9,855	1,668	12,601	20.2	27.6	31.5	37.3	28.6	62.1
Amusement and recreation services, except motion picture	3,553	28,269	2,466	3,193	505	4,038	—3,427	1,123	4,047	16.6	38.6	20.8	63.8	47.8	24.5
Medical and health services	5,061	215,541	2,962	8,304	2,392	29,738	89,395	4,713	90,714	12.1	13.4	19.0	15.6	12.8	41.1
Offices of physicians	1,740	101,127	1,318	3,423	1,099	14,024	47,212	1,642	48,245	16.7	17.3	24.3	20.7	17.4	48.5
Offices of dentists	590	39,909	523	1,671	523	5,815	17,698	590	17,698	31.4	29.3	39.3	30.8	28.6	—
Other medical services	2,731	74,505	1,121	3,210	770	9,899	24,485	2,481	24,771	18.6	26.8	36.6	32.2	25.5	71.4
Legal services	1,305	36,215	820	1,260	476	5,402	16,131	1,219	16,296	24.9	28.6	44.8	42.7	24.7	20.2
Other services	9,895	112,789	5,782	5,334	2,056	14,315	32,822	7,407	35,405	9.7	18.8	20.4	26.7	17.1	23.5
Nature of business not allocable	*268	*6,299	*50	*1	**	**	*1,960	*263	*1,961	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Arkansas															
All industries	153,964	4,668,341	100,114	240,438	62,196	407,153	596,537	111,381	743,735	5.8	5.1	9.0	7.9	6.3	9.5
All nonfarm industries	89,441	3,644,657	53,764	110,065	30,482	322,848	406,023	71,883	473,634	3.0	4.5	7.0	7.0	4.3	9.8
Agriculture, forestry, and fishing	67,332	1,070,804	48,272	132,943	32,806	69,960	194,820	41,650	278,576	12.8	16.6	16.9	25.5	15.2	15.0
Farms	64,523	1,023,684	46,350	130,371	31,714	84,305	190,514	39,476	270,101	13.3	17.3	17.2	27.0	15.5	15.4
Field crop	23,964	724,571	13,201	66,412	13,085	63,415	206,709	22,940	216,151	23.5	23.3	24.3	34.2	17.5	31.9
Beef cattle feedlots	*25	*7,853	**	**	—	—	*1,870	*23	*2,188	—	—	—	—	—	—
Beef cattle, except feedlots	21,361	95,718	16,985	17,582	8,292	5,296	—39,939	3,774	12,490	22.6	22.4	19.1	22.1	60.6	20.7
Hogs, sheep and goats	*3,228	*9,722	*1,122	*984	*998	*95	*2,716	3,099	*3,262	—	—	—	—	—	—
Dairy farms	*667	*11,315	*667	*985	*556	*1,164	*269	*667	*269	—	—	—	—	—	—
Poultry and eggs	7,156	115,008	6,946	17,446	6,709	11,464	19,885	6,884	22,968	38.6	34.6	38.2	58.2	52.3	28.1
General livestock, except animal specialty	2,341	17,076	*2,115	*2,025	*118	*217	—5,294	*225	*117	85.3	49.7	—	—	—	73.9
Other	5,781	42,421	**	**	1,958	2,654	4,178	1,886	12,636	26.1	47.6	—	54.8	61.0	32.0
Other agriculture, forestry, and fishing	2,809	47,120	1,922	2,572	1,092	5,655	4,306	2,172	8,475	22.6	36.2	27.6	41.8	31.5	35.8
Mining	1,033	59,173	868	3,535	238	2,056	8,338	726	11,504	22.2	28.1	31.5	55.1	26.5	13.1
Construction	14,254	454,219	7,421	15,180	5,940	74,659	68,983	12,939	73,955	8.5	12.8	19.4	18.2	10.8	40.7
General building contractors and operative builders	1,981	182,007	1,319	5,027	1,093	28,582	14,626	1,790	18,478	20.5	21.5	38.1	32.5	22.2	63.4
Special trade contractors	11,509	234,977	5,733	7,095	4,383	38,057	48,719	10,440	51,691	9.6	17.1	19.9	24.6	13.0	48.6
Other construction	764	37,235	369	3,058	464	8,020	3,636	709	3,786	39.5	42.0	60.6	40.4	44.4	25.6
Manufacturing	2,959	128,104	2,033	6,640	1,021	28,347	9,912	2,366	11,515	18.5	24.4	34.6	32.3	27.4	49.1
Transportation, communication, electric, gas, and sanitary services	8,021	240,776	5,866	22,720	2,318	24,497	30,412	6,511	36,726	12.2	14.9	22.0	27.6	16.1	35.2
Trucking and warehousing	7,378	218,632	5,451	17,174	2,148	22,948	26,996	5,990	31,760	12.8	15.5	18.0	29.0	16.8	33.9
Other	643	22,144	*415	*5,546	*168	*1,551	3,416	*521	*4,966	37.7	51.4	—	—	—	98.6
Wholesale and retail trade	26,808	2,072,748	15,638	30,484	11,193	116,584	89,557	19,379	118,370	5.8	6.6	11.2	9.9	8.2	16.8
Wholesale trade	2,965	518,353	1,968	8,038	1,201	19,923	22,221	2,745	25,302	17.8	13.1	21.9	21.7	15.5	26.8
Retail trade	23,390	1,529,267	13,434	22,147	9,857	96,017	66,258	16,448	91,815	6.3	7.8	13.2	11.2	9.7	18.7
Food stores	2,565	322,468	1,839	2,758	1,256	8,915	11,944	1,610	14,447	17.8	16.7	24.0	18.5	21.8	43.3
Automotive dealers and service stations	4,758	561,497	3,261	4,032	2,378	21,714	20,124	3,588	25,416	13.0	12.9	21.2	18.1	18.4	40.2
Eating and drinking places	2,824	121,694	1,759	3,627	2,070	25,024	4,880	1,504	10,083	19.2	23.6	36.3	29.1	29.5	35.7
Direct selling organizations	4,195	13,011	*362	*257	—	—	2,746	3,272	3,300	16.1	25.5	—	—	29.0	45.0
Other retail trade	9,048	510,597	6,213	11,473	4,155	40,364	26,764	6,274	38,569	10.5	14.7	20.7	16.8	18.2	31.1
Wholesale and retail trade not allocable	*451	*25,128	*234	*279	*135	*644	*1,078	*186	*1,253	—	—	—	—	—	—
Finance, insurance, and real estate	5,905	114,008	2,873	5,175	670	3,183	41,223	5,335	46,105	12.0	14.8	21.7	27.9	14.9	25.2
Finance	*53	*970	*52	*5	*3	*26	*664	*52	*705	—	—	—	—	—	—
Insurance agents, brokers, and service	1,925	39,535	909	853	*365	*1578	22,969	1,635	23,532	20.5	22.9	35.2	—	23.6	58.4
Real estate	3,927	73,503	1,912	4,317	302	1,579	17,590	3,648	21,868	15.0	19.1	25.1	33.3	18.6	27.9
Services	27,203	526,901	17,078	23,759	7,887	67,853	156,315	22,004	168,007	6.1	9.7	11.8	13.0	6.1	18.8
Hotels and other lodging places	881	27,832	878	3,875	466	3,124	1,723	512	3,190	32.8	36.5	42.7	42.0	47.3	61.2
Personal services	7,742	68,967	4,657	3,804	1,578	11,277	21,424	6,595	21,865	13.1	20.4	35.3	31.3	18.8	42.6
Business services	4,342	51,177	1,820	2,058	1,305	7,092	12,437	3,416	14,212	15.0	30.5	30.0	54.6	27.1	52.6
Automobile repair and services	2,645	105,495	1,835	4,199	1,086	11,515	13,611	2,470	14,145	21.4	33.1	30.0	43.8	26.9	53.2
Amusement and recreation services, except motion picture	1,188	33,392	887	2,473	*79	*1,968	—1,070	548	3,878	28.4	49.6	34.1	—	54.2	31.4
Medical and health services	2,537	138,946	1,775	3,127	1,282	19,986	73,767	2,411	73,865	15.3	13.8	17.0	16.3	13.0	59.8
Offices of physicians	1,131	70,635	894	1,473	556	10,736	39,304	1,005	39,402	21.6	17.7	21.5	22.8	17.1	59.8
Offices of dentists	651	54,620	651	1,227	630	7,673	28,202	651	28,202	26.1	23.9	29.8	27.3	23.3	—
Other medical services	755	13,691	*290	*427	*96	*1,577	6,261	755	6,261	33.5	41.3	—	—	38.6	—
Legal services	301	18,025	272	711	204	1,648	8,730	247	9,157	32.8	35.2	38.7	38.3	39.0	71.9
Other services	7,567	85,047	4,954	3,512	1,887	11,253	25,893	5,805	27,695	11.7	18.2	17.2	29.2	19.7	31.6
Nature of business not allocable	*451	*1,808	*87	*20	*125	*4	*977	*451	*977	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
California															
All industries	1,168,438	41,558,807	694,520	1,349,323	335,397	4,957,599	5,813,030	747,410	7,329,789	1.8	2.7	5.6	3.7	2.2	5.5
All nonfarm industries	1,042,074	37,351,178	600,161	994,283	280,958	4,386,947	5,886,849	710,935	6,878,288	1.3	2.2	3.9	3.8	2.0	3.7
Agriculture, forestry, and fishing	163,526	4,638,572	122,442	384,905	60,690	621,225	21,283	60,637	590,820	7.7	17.0	16.7	14.1	14.9	13.1
Farms	124,362	4,207,629	94,359	355,040	54,441	570,652	—73,819	36,475	451,503	9.8	18.7	18.1	15.2	19.1	14.2
Field crop	18,448	917,578	9,707	99,773	7,325	93,578	164,385	9,388	198,209	29.2	36.0	50.7	31.5	34.4	24.5
Beef cattle feedlots	310	47,134	*124	*1,897	*153	*7,803	—9,382	*21	*2,638	54.1	28.9	—	—	—	58.8
Beef cattle, except feedlots	23,834	450,758	19,143	32,855	5,998	17,068	—136,381	3,458	15,089	24.4	13.7	23.2	21.2	28.7	26.2
Hogs, sheep and goats	7,495	17,568	4,510	2,849	*2,739	*1,635	—15,662	*2,995	*1,012	49.6	47.5	54.0	43.0	—	50.4
Dairy farms	4,435	1,367,382	4,435	65,935	4,435	77,495	26,163	3,046	48,309	50.2	49.3	47.3	42.9	48.1	74.1
Poultry and eggs	3,396	53,815	3,372	6,578	1,385	10,220	—3,180	*341	*6,499	54.2	34.7	48.6	63.6	—	54.5
General livestock, except animal specialty	61	47,743	*53	*401	*19	*541	—227	*17	*1,153	47.8	67.8	—	—	—	12.4
Other	68,383	1,305,653	53,015	144,952	32,387	362,312	—99,535	17,209	178,594	12.3	17.3	15.8	20.5	26.1	21.2
Other agriculture, forestry, and fishing	39,164	430,943	28,083	29,865	6,249	50,573	95,102	24,162	139,317	7.4	15.1	14.6	26.2	13.0	15.4
Mining	2,495	66,394	1,512	3,557	477	4,250	749	966	20,248	23.3	22.5	17.7	52.7	30.9	10.7
Construction	70,978	4,385,263	47,261	81,858	28,240	884,880	536,586	58,058	607,581	5.4	7.1	9.2	10.3	7.0	18.2
General building contractors and operative builders	13,809	1,518,783	9,850	16,606	7,132	243,948	154,081	11,600	180,967	11.7	12.4	19.1	19.1	13.2	30.8
Special trade contractors	48,734	2,415,514	32,382	58,515	18,972	534,354	338,394	39,783	374,224	6.6	9.5	11.5	13.4	8.8	25.5
Other construction	8,435	450,966	5,029	6,737	2,136	86,680	46,111	6,675	52,390	16.0	22.7	24.6	29.5	23.3	37.1
Manufacturing	34,941	1,601,689	25,431	56,301	14,251	328,213	215,489	21,065	251,455	7.5	10.8	12.0	16.8	11.1	17.6
Transportation, communication, electric, gas, and sanitary services	28,817	1,239,083	22,193	78,639	11,429	179,428	116,676	20,198	156,854	8.5	11.8	12.7	19.6	12.6	18.5
Trucking and warehousing	20,854	896,161	16,653	63,314	8,802	151,921	95,508	15,194	123,330	10.1	14.0	13.4	22.8	14.4	24.2
Other	7,763	342,922	5,540	15,325	2,627	27,507	21,168	5,004	35,524	16.2	21.7	34.6	28.7	25.8	27.2
Wholesale and retail trade	267,430	17,479,927	150,918	234,423	99,810	1,510,908	1,093,874	154,634	1,397,484	2.7	3.7	5.2	5.2	4.3	7.1
Wholesale trade	38,562	3,215,674	19,570	32,657	9,716	167,917	271,723	25,164	307,749	7.2	7.9	11.2	15.6	9.3	20.6
Retail trade	204,977	13,697,877	119,996	193,335	86,411	1,320,608	730,097	114,028	978,352	3.1	4.3	6.0	5.6	5.1	8.1
Food stores	12,946	2,050,857	9,199	23,005	9,052	156,582	104,829	10,695	124,938	11.7	11.1	18.2	14.3	13.6	32.9
Automotive dealers and service stations	18,962	3,750,822	15,109	24,579	13,443	256,094	153,867	14,677	167,435	9.3	8.9	13.6	11.0	11.7	30.0
Eating and drinking places	32,178	1,982,442	23,609	47,743	24,753	409,878	95,203	18,493	157,585	7.9	9.9	11.8	11.3	13.2	17.0
Direct selling organizations	55,870	254,646	14,395	5,264	4,678	4,668	5,669	22,721	32,364	6.2	18.3	21.8	35.5	19.2	12.5
Other retail trade	85,001	5,659,110	57,684	92,744	34,475	493,386	370,529	47,442	493,940	4.8	6.9	9.2	9.3	7.6	11.8
Wholesale and retail trade not allocable	25,891	566,376	11,350	8,431	3,683	22,383	92,054	15,442	113,373	8.9	14.6	20.8	26.0	15.8	19.2
Finance, insurance, and real estate	131,221	2,420,533	52,587	83,933	10,369	74,738	885,447	97,783	1,007,730	3.8	8.0	9.0	18.8	5.5	10.9
Finance	6,923	173,821	3,039	4,468	338	2,888	36,567	4,944	54,464	16.3	22.1	56.1	51.8	22.2	38.7
Insurance agents, brokers, and service	17,845	444,962	9,697	8,544	3,673	31,121	204,380	15,151	209,110	10.5	15.5	18.4	31.9	13.1	34.2
Real estate	106,453	1,801,750	39,851	70,921	6,358	40,729	644,500	77,688	744,156	4.2	6.7	9.8	24.1	6.3	11.3
Services	465,680	9,717,368	271,735	425,002	110,131	1,373,857	2,937,474	333,228	3,289,672	2.1	3.3	7.9	8.1	3.0	5.8
Hotels and other lodging places	7,301	354,444	5,267	43,918	4,615	50,506	22,070	4,690	43,206	16.3	21.0	22.1	27.2	25.1	30.5
Personal services	81,160	953,993	42,611	38,005	16,614	224,780	201,034	63,834	230,548	6.3	9.7	13.0	17.1	8.9	16.8
Business services	122,526	1,812,882	62,253	99,709	20,024	214,291	479,768	66,755	565,272	4.1	7.9	13.2	18.0	6.7	11.7
Automobile repair and services	21,151	967,993	16,444	52,291	10,657	155,173	109,944	14,478	137,055	10.0	14.6	51.3	20.5	15.0	24.4
Amusement and recreation services, except motion picture	36,916	406,654	25,459	40,294	4,883	31,609	18,406	14,377	107,857	7.3	13.0	11.8	29.3	13.5	10.9
Medical and health services	55,217	3,121,300	40,207	76,632	26,780	452,490	1,393,790	49,479	1,411,718	5.3	5.5	8.8	9.8	5.0	22.8
Offices of physicians	20,173	1,421,512	15,512	26,055	10,636	166,616	759,478	18,233	763,937	7.4	7.2	10.0	11.3	6.7	31.4
Offices of dentists	11,874	940,390	9,370	22,133	8,712	161,089	368,334	10,815	373,040	10.8	10.8	16.9	12.5	10.4	56.5
Other medical services	23,170	759,398	15,325	26,444	7,432	124,785	265,978	20,431	274,741	9.3	12.8	16.5	28.1	11.2	31.7
Legal services	18,718	722,139	11,544	15,332	9,211	104,242	292,953	14,532	310,846	9.4	11.4	16.9	15.7	10.8	41.0
Other services	122,691	1,377,963	66,950	58,821	17,347	140,766	419,509	84,985	483,168	4.2	7.3	10.1	17.3	7.1	11.2
Nature of business not allocable	1,548	*9,978	*443	*705	—	—	5,472	*841	*5,945	37.0	—	—	—	*87.7	68.8

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Colorado															
All industries	180,506	5,202,386	111,096	236,598	57,914	529,261	601,346	125,070	657,918	5.3	6.6	11.0	11.1	6.6	14.5
All nonfarm industries	137,198	4,127,658	78,984	129,569	37,670	478,272	611,158	102,245	740,533	4.2	6.8	10.9	12.1	5.9	23.5
Agriculture, forestry, and fishing	43,308	1,160,296	36,448	119,586	21,271	54,335	—30,478	25,158	130,347	16.3	18.5	19.5	21.5	27.8	22.3
Farms	43,310	1,074,728	32,112	107,029	20,244	50,969	—9,610	22,825	117,385	17.9	19.5	20.4	22.7	30.3	17.0
Field crop	20,411	509,185	16,385	63,658	10,229	26,001	31,646	12,917	72,282	25.8	31.0	30.3	38.5	41.8	36.1
Beef cattle feedlots	*88	*20,443	*20	*183	*20	*224	—1,846	*22	*613	—	—	—	—	—	—
Beef cattle, except feedlots	8,037	422,048	7,996	34,057	7,612	19,343	—39,218	2,842	15,157	38.6	31.1	29.5	28.4	60.3	25.6
Hogs, sheep and goats	*1,472	*15,466	*1,417	*497	*65	*21	*—4,706	*55	*462	—	—	—	—	—	—
Dairy farms	*60	*13,907	*60	*483	*60	*1,023	*4,148	*60	*4,148	—	—	—	—	—	—
Poultry and eggs	*2,888	*3,438	—	—	—	—	*—1,325	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*715	*28,843	*714	*2,439	*664	*336	*—7,223	—	—	—	—	—	—	—	—
Other	9,639	61,398	5,520	5,714	1,594	4,041	8,716	—	—	—	—	—	—	—	—
Other agriculture, forestry, and fishing	5,078	85,568	4,336	12,557	*1,027	*3,348	—20,668	2,333	12,962	40.8	54.5	40.5	44.8	—	32.4
Mining	2,276	113,388	1,670	6,039	388	3,544	4,237	633	23,958	29.5	54.3	64.8	—	42.9	85.1
Construction	16,164	539,377	11,473	17,631	9,181	124,359	94,283	12,021	103,910	29.2	25.2	34.4	38.4	25.9	27.0
General building contractors and operative builders	2,258	150,720	2,087	2,627	1,249	39,805	18,961	1,866	21,201	13.4	18.2	22.9	24.8	17.3	29.2
Special trade contractors	12,637	302,190	8,437	9,926	6,912	61,965	63,221	8,887	70,597	31.4	30.3	33.4	42.0	32.3	32.8
Other construction	*1,269	*86,467	*939	*4,978	*1,020	*22,589	*12,101	*1,268	*12,112	15.5	23.4	26.6	36.8	21.7	36.8
Manufacturing	3,200	177,676	1,991	13,000	*1,441	*48,146	9,796	2,511	12,141	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	3,215	115,695	1,199	7,200	*609	*4,048	9,065	2,612	12,222	28.1	40.3	45.8	—	40.6	63.5
Trucking and warehousing	2,172	113,261	949	7,152	**	**	8,034	1,820	11,173	30.9	26.7	60.9	—	44.7	91.1
Other	*1,043	*2,434	*250	*48	**	**	*1,031	*792	*1,049	36.2	27.2	61.3	—	48.1	91.6
Wholesale and retail trade	34,824	1,882,716	18,318	24,049	10,907	128,450	117,904	23,233	145,093	—	—	—	—	—	—
Wholesale trade	6,489	425,626	3,788	4,526	1,878	12,401	34,149	4,629	47,443	8.9	11.2	16.1	15.1	13.2	22.4
Retail trade	27,912	1,456,894	14,135	19,284	8,634	115,980	84,183	18,604	97,650	20.8	18.5	27.4	30.7	23.3	36.3
Food stores	421	109,331	201	405	*410	*9,232	4,455	*414	*4,849	10.0	13.4	19.0	16.4	16.0	27.4
Automotive dealers and service stations	3,295	554,409	2,570	4,329	2,211	32,335	16,645	1,960	19,718	—	43.7	53.1	—	—	73.2
Eating and drinking places	2,156	171,686	1,451	3,994	1,796	27,550	10,096	1,556	13,999	27.6	23.0	31.3	28.2	29.3	52.0
Direct selling organizations	7,919	26,396	*1,348	*306	*248	*446	1,864	4,016	2,695	33.2	35.0	52.1	36.4	38.3	62.6
Other retail trade	14,121	595,072	8,565	10,250	3,969	46,417	51,123	10,658	58,569	19.2	40.2	—	—	45.0	32.5
Wholesale and retail trade not allocable	*423	*196	*395	*237	*395	*69	*—428	—	—	14.5	21.5	26.3	27.6	23.4	40.9
Finance, insurance, and real estate	15,517	293,991	6,151	9,134	1,095	9,081	112,176	13,244	118,505	—	—	—	—	—	—
Finance	*329	*2,955	*14	*77	*12	*22	*909	*309	*1,152	12.7	21.4	30.5	39.7	15.4	30.1
Insurance agents, brokers, and service	3,350	76,707	*1,610	*1,048	*719	*3,927	37,003	3,101	38,573	—	—	—	—	—	—
Real estate	11,838	214,329	4,327	8,009	364	5,132	74,264	9,834	78,780	28.3	30.8	—	—	31.0	99.7
Services	55,809	888,113	33,598	38,443	12,553	135,438	284,386	44,821	310,835	14.5	27.3	34.2	50.5	17.5	24.0
Hotels and other lodging places	1,906	49,892	1,906	10,030	*299	*4,406	4,083	*1,623	*7,109	6.8	11.2	15.3	23.8	9.5	16.8
Personal services	13,729	120,680	7,858	3,175	*2,223	*11,597	39,991	12,640	40,802	40.3	42.2	44.7	—	—	52.0
Business services	12,701	131,385	6,097	4,933	1,556	23,247	41,694	8,520	48,987	15.0	25.2	26.6	—	22.7	60.1
Automobile repair and services	2,391	*61,201	*1,800	*1,744	*440	*6,404	8,553	*1,232	*8,914	14.5	30.5	32.1	78.6	21.1	24.4
Amusement and recreation services, except motion picture	4,835	32,555	2,327	3,826	*776	*2,882	—732	3,067	5,989	36.6	—	—	—	—	60.0
Medical and health services	4,398	229,068	3,329	7,148	2,748	34,128	107,696	4,009	108,419	24.0	54.6	42.9	—	38.7	34.4
Offices of physicians	2,390	119,548	1,870	2,566	1,287	10,968	72,320	2,001	73,043	18.1	20.6	31.9	36.0	18.8	85.0
Offices of dentists	1,569	106,975	*1,459	*4,582	*1,459	*23,160	33,639	1,569	33,639	19.8	19.3	28.4	29.9	19.4	85.0
Other medical services	*439	*2,543	—	—	—	—	*1,737	*439	*1,737	37.3	38.4	—	—	33.8	—
Legal services	2,179	86,942	1,584	1,878	1,079	23,842	36,382	1,793	39,698	—	—	—	—	—	—
Other services	13,870	174,392	8,797	5,711	2,734	29,950	46,749	10,937	52,917	30.1	41.5	39.6	75.4	31.0	70.9
Nature of business not allocable	*1,115	*33,134	*248	*1,616	*489	*22,862	*—23	*837	*909	14.1	27.0	27.6	46.3	24.1	33.4

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Connecticut															
All industries	110,326	3,912,380	67,848	102,265	34,248	329,434	718,893	85,948	808,049	5.1	7.3	15.3	12.2	6.1	25.7
All nonfarm industries	105,819	3,711,514	63,366	82,312	29,909	293,496	731,010	82,921	792,707	4.4	6.6	8.2	10.0	5.9	17.2
Agriculture, forestry, and fishing	6,371	232,715	6,306	22,513	5,099	40,519	—780	3,994	28,141	50.9	68.7	50.9	69.1	56.7	70.4
Farms	4,507	200,866	4,482	19,973	4,337	35,938	—12,317	*3,027	*15,342	70.7	85.3	68.3	77.8	—	73.6
Field crop	*117	*556	*117	*109	*117	*92	*—28	*5	*234	—	—	—	—	—	—
Beef cattle feedlots	**	**	—	—	**	**	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*170	*2,282	*153	*1,025	*14	*507	*—1,718	*16	*21	—	—	—	—	—	—
Hogs, sheep and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	4,212	*190,016	*4,206	*18,863	*4,200	*34,724	—10,423	*3,002	*14,939	75.6	—	—	—	—	80.2
Other agriculture, forestry, and fishing	1,864	31,849	1,826	2,540	*782	*4,581	11,537	*987	*12,799	32.7	45.4	40.1	—	—	58.0
Mining	227	2,929	180	150	*6	*78	202	155	1,348	23.7	61.2	31.5	—	45.4	43.5
Construction	10,594	372,104	7,548	10,954	4,991	51,756	73,938	6,930	78,857	14.4	19.9	26.0	27.2	18.6	48.1
General building contractors and operative builders	2,027	122,920	1,384	2,020	*758	*13,572	11,985	1,421	15,526	31.5	38.3	48.2	—	42.2	58.3
Special trade contractors	8,098	232,232	5,695	6,800	3,764	38,342	58,379	7,209	59,847	16.7	23.8	29.6	30.9	21.1	73.6
Other construction	*469	*16,952	*469	*2,134	*469	*1,842	*3,572	*200	*3,682	—	—	—	—	—	—
Manufacturing	2,513	30,068	1,818	1,652	*725	*3,352	7,583	*1,362	*9,183	29.2	44.6	49.1	—	—	82.7
Transportation, communication, electric, gas, and sanitary services	3,327	55,211	1,289	3,814	*619	*5,355	10,251	2,418	11,560	25.5	37.9	52.4	—	43.0	59.3
Trucking and warehousing	*1,234	*7,614	*348	*333	*269	*74	*324	*619	*1,022	—	—	—	—	—	—
Other	2,093	47,397	943	3,581	*350	*5,281	9,927	1,797	10,538	32.2	42.5	56.7	—	48.8	97.8
Wholesale and retail trade	29,287	1,988,783	19,647	22,429	10,825	104,050	161,039	21,039	189,334	8.2	11.2	13.1	16.8	12.3	29.6
Wholesale trade	4,986	468,023	2,970	3,952	1,307	11,330	51,585	4,069	52,670	18.8	22.5	25.9	38.8	23.5	32.8
Retail trade	22,745	1,479,188	16,012	17,710	9,194	91,687	102,911	15,814	129,840	9.4	13.1	15.3	18.4	14.8	31.0
Food stores	1,786	248,056	1,587	2,542	1,095	15,998	10,970	1,251	18,836	32.3	35.2	42.5	41.0	42.6	95.0
Automotive dealers and service stations	3,044	484,574	2,775	3,358	1,555	21,011	19,317	2,557	25,523	24.7	24.0	34.5	28.1	27.5	62.3
Eating and drinking places	2,458	127,952	1,904	3,563	1,767	20,930	10,044	1,865	15,933	29.3	44.0	40.9	58.5	44.9	69.9
Direct selling organizations	4,506	20,531	*1,486	*268	*200	*135	3,171	3,243	3,765	21.9	49.2	—	—	49.8	68.1
Other retail trade	10,951	598,075	8,260	7,979	4,577	33,613	59,409	6,898	67,783	13.6	19.3	20.6	24.4	21.7	31.1
Wholesale and retail trade not allocable	*1,556	*41,572	*665	*788	*324	*1,033	*5,543	*1,157	*6,624	—	—	—	—	—	—
Finance, insurance, and real estate	11,378	219,499	4,045	3,824	729	3,907	85,173	9,167	88,935	12.8	13.0	25.1	38.2	16.5	36.2
Finance	257	64,242	*155	*235	*133	*820	9,484	*256	*9,518	45.9	13.0	—	—	—	—
Insurance agents, brokers, and service	3,117	53,855	967	924	*100	*2,151	32,050	3,089	32,148	25.3	29.3	43.8	—	28.7	98.2
Real estate	6,004	101,402	2,903	2,665	*496	*936	43,639	5,822	47,269	15.3	22.1	31.9	—	21.5	37.4
Services	45,535	1,910,157	27,033	36,850	11,252	120,417	380,472	38,891	399,986	6.9	8.9	15.9	15.0	8.5	29.0
Hotels and other lodging places	*885	*40,517	*885	*2,329	*348	*4,592	*2,329	*600	*2,501	—	—	—	—	—	—
Personal services	7,302	119,301	5,472	5,605	3,138	17,367	40,199	6,909	40,631	17.4	22.2	28.8	40.7	25.3	78.5
Business services	10,213	144,748	3,356	2,800	1,546	5,914	65,412	9,269	67,788	13.8	20.7	31.0	47.1	18.8	40.6
Automobile repair and services	*1,343	*73,668	*1,143	*3,286	*724	*14,960	*3,654	*945	*9,163	—	—	—	—	—	—
Amusement and recreation services, except motion picture	2,943	69,969	2,059	7,025	*538	*7,232	4,711	1,704	10,267	25.1	45.3	64.4	—	46.0	39.7
Medical and health services	7,600	289,512	4,518	8,169	2,783	42,170	152,363	7,534	152,701	14.9	15.2	19.7	24.3	15.0	99.2
Offices of physicians	2,362	141,058	2,072	3,826	1,750	20,560	83,758	2,296	84,106	21.8	19.5	27.1	31.0	20.0	99.2
Offices of dentists	1,221	91,287	1,096	2,151	*771	*10,977	45,080	1,221	45,080	31.7	31.6	37.1	—	31.4	—
Other medical services	4,017	57,167	1,350	2,192	*262	*10,633	23,515	4,017	23,515	23.1	32.7	42.8	—	28.3	—
Legal services	1,983	73,596	784	992	838	15,224	36,205	1,732	36,506	28.1	29.1	37.1	33.6	28.3	94.1
Other services	14,266	188,845	6,836	6,644	1,339	12,958	75,599	10,198	80,429	14.3	17.6	28.1	43.7	17.7	44.7
Nature of business not allocable	*94	*916	—	—	—	—	*727	*94	*727	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Delaware															
All industries	21,613	719,351	14,770	29,144	7,563	78,263	116,592	15,826	134,563	7.0	7.0	11.2	9.7	8.5	9.7
All nonfarm industries	17,154	612,932	10,564	18,982	5,391	72,647	93,480	12,857	107,561	6.1	6.4	7.4	9.4	5.7	8.8
Agriculture, forestry, and fishing	4,833	113,791	4,499	10,774	2,290	6,529	23,955	3,212	28,774	27.9	27.5	27.5	51.2	33.6	28.6
Farms	4,459	108,419	4,206	10,162	2,182	5,616	23,112	2,969	27,002	30.1	29.4	29.1	58.9	35.7	31.8
Field crop	1,323	30,773	1,239	2,908	232	872	2,221	341	3,498	61.1	40.3	33.5	23.3	25.3	54.2
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	79	932	*51	*331	*47	*224	—1,055	*28	*17	55.2	46.5	—	—	—	41.4
Hogs, sheep and goats	*880	*37,929	*880	*3,377	*588	*170	*13,877	*877	*13,974	—	—	—	—	—	—
Dairy farms	*7	*1,597	*7	*59	*7	*333	*	—	—	—	—	—	—	—	—
Poultry and eggs	1,299	16,291	1,299	2,307	*951	*569	6,441	1,268	6,597	65.7	47.3	82.1	—	60.1	92.5
General livestock, except animal specialty	*28	*15	*28	*12	—	—	*	*28	*	—	—	—	—	—	—
Other	843	18,882	702	1,188	*357	*3,428	1,628	*427	*2,916	48.5	87.3	58.0	—	—	70.8
Other agriculture, forestry, and fishing	374	7,372	293	612	*106	*912	843	243	1,772	26.2	41.0	22.3	—	45.7	65.3
Mining	*14	*1,181	*7	*41	—	—	*171	*10	*326	—	—	—	—	—	—
Construction	1,836	52,962	1,212	1,492	589	10,042	7,690	1,541	8,881	12.1	21.7	26.9	27.5	19.5	55.4
General building contractors and operative builders	235	15,730	*134	*334	*145	*3,212	2,187	*206	*2,381	33.0	47.0	—	—	—	43.4
Special trade contractors	1,480	27,825	964	771	451	4,784	6,190	1,307	6,303	13.6	23.5	21.2	37.9	21.4	48.2
Other construction	*121	*9,407	*114	*387	*93	*2,046	*—467	*28	*197	—	—	—	—	—	—
Manufacturing	529	8,456	431	517	*57	*1,290	1,377	272	2,068	22.4	42.7	35.1	—	42.7	51.8
Transportation, communication, electric, gas, and sanitary services	996	28,379	923	2,658	422	4,679	6,474	905	6,795	18.5	22.5	24.4	40.8	21.3	74.4
Trucking and warehousing	478	15,765	422	1,138	*114	*2,299	2,879	423	2,922	23.8	29.5	31.2	—	30.5	95.5
Other	518	12,614	501	1,520	308	2,380	3,795	482	3,873	22.9	34.7	35.7	61.2	29.5	72.6
Wholesale and retail trade	5,326	328,244	3,115	4,143	2,126	24,730	19,853	3,409	24,059	8.5	10.1	12.7	13.8	11.7	16.9
Wholesale trade	420	33,974	275	319	150	791	3,788	371	3,971	24.0	28.1	36.8	30.6	28.5	50.0
Retail trade	4,760	289,880	2,711	3,721	1,943	23,612	16,049	3,004	19,508	9.2	10.9	13.7	14.3	12.9	18.1
Food stores	569	37,151	368	579	291	3,311	457	395	1,629	21.7	26.7	33.5	37.4	32.9	39.7
Automotive dealers and service stations	466	105,589	329	586	401	5,408	4,220	352	4,410	21.7	18.9	24.5	22.4	25.4	32.5
Eating and drinking places	599	48,333	390	973	402	7,187	4,739	590	4,810	21.4	27.8	35.7	30.7	28.7	68.4
Direct selling organizations	1,492	6,430	302	151	*62	*29	—309	748	673	22.0	41.6	47.9	—	41.9	31.4
Other retail trade	1,634	91,377	1,334	1,422	787	7,677	6,942	979	7,986	12.8	19.4	19.3	24.7	21.2	28.4
Wholesale and retail trade not allocable	*146	*4,390	*129	*103	*33	*127	*18	*34	*580	—	—	—	—	—	—
Finance, insurance, and real estate	1,072	29,208	369	1,253	119	4,636	9,470	805	9,955	14.9	22.7	11.3	52.3	20.5	21.4
Finance	*27	*749	*9	*8	**	**	*298	*36	*297	—	—	—	—	—	—
Insurance agents, brokers, and service	271	7,976	*127	*123	*62	*1,184	3,331	243	3,334	30.1	42.8	—	—	35.4	98.2
Real estate	764	20,483	234	1,122	**	**	5,843	526	6,324	17.6	27.7	10.2	—	28.4	21.6
Services	6,916	156,636	4,214	6,268	1,832	26,292	47,180	6,609	53,481	8.0	9.4	12.5	15.9	8.1	6.2
Hotels and other lodging places	243	14,668	180	1,757	*88	*1,992	1,742	235	1,770	31.3	41.4	36.1	—	47.9	74.1
Personal services	1,364	17,613	742	1,091	339	4,504	4,091	1,274	4,313	14.3	30.4	37.2	48.3	26.1	81.9
Business services	1,048	11,583	370	557	212	1,899	1,435	796	4,867	15.5	30.3	46.5	61.1	28.3	3.9
Automobile repair and services	360	19,644	315	532	*127	*3,474	1,652	256	1,774	27.6	36.9	39.3	—	39.9	57.4
Amusement and recreation services, except motion picture	698	11,306	502	1,765	96	1,499	—18	395	1,983	19.1	31.0	26.0	42.8	43.5	13.8
Medical and health services	1,423	58,755	933	1,600	600	9,833	28,571	1,353	28,848	12.2	12.9	23.2	22.7	11.2	61.0
Offices of physicians	465	25,681	395	455	297	4,886	14,569	458	14,581	18.8	18.3	19.7	27.6	15.0	92.6
Offices of dentists	296	17,431	282	616	155	2,632	7,902	296	7,902	26.6	25.7	38.7	38.5	24.2	—
Other medical services	660	13,643	256	527	148	2,115	6,100	597	6,183	19.3	29.8	50.9	66.6	22.3	70.2
Legal services	214	10,704	197	207	158	2,472	5,479	213	5,500	32.3	27.0	43.2	33.2	26.5	—
Other services	1,566	14,365	975	757	212	519	4,228	1,087	4,625	13.0	24.0	22.4	58.3	23.4	32.7
Nature of business not allocable	*91	*494	—	—	*28	*56	*222	*63	*226	—	—	—	—	—	—

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

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[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
District of Columbia															
All industries	19,860	317,730	9,945	12,737	4,302	40,157	83,349	12,327	110,817	7.4	8.2	17.4	14.9	9.8	25.1
All nonfarm industries	19,637	311,874	9,758	11,618	4,107	38,774	84,938	12,205	110,143	7.5	8.3	18.8	15.2	9.9	27.2
Agriculture, forestry, and fishing	315	6,440	233	1,140	198	1,404	−1,640	151	852	27.8	50.2	35.3	50.3	44.9	23.8
Farms	223	5,856	187	1,119	195	1,380	−1,589	*122	*674	33.8	54.7	35.9	51.1	—	25.6
Field crop	78	802	51	151	64	113	−132	*53	*211	40.6	30.7	31.9	31.7	—	34.4
Beef cattle feedlots	**	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	117	4,636	109	730	113	1,046	−638	*68	*463	58.0	68.6	54.5	67.2	—	49.4
Hogs, sheep and goats	*4	*16	*4	*16	*4	*35	*−114	—	—	—	—	—	—	—	—
Dairy farms	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*5	*8	*5	*25	*5	*50	*−124	—	—	—	—	—	—	—	—
Other	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Other agriculture, forestry, and fishing	*92	*584	*48	*21	*3	*24	*−51	*29	*178	—	—	—	—	—	—
Mining	218	3,484	210	217	—	—	827	158	1,412	59.1	50.7	26.3	—	62.0	32.6
Construction	884	23,835	675	356	*594	*4,502	5,864	614	6,212	41.1	34.7	51.8	41.4	51.5	99.9
General building contractors and operative builders	*110	*6,030	*81	*97	—	—	*1,356	*110	*1,356	—	—	—	—	—	—
Special trade contractors	774	17,805	*594	*259	*594	*4,502	4,508	504	4,856	48.4	40.4	—	—	63.9	99.6
Manufacturing	*83	*6,383	*68	*109	*38	*1,824	*5	*54	*197	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	3,379	18,425	1,507	1,902	*96	*1,118	981	1,431	3,423	18.3	24.7	33.1	—	22.6	35.2
Trucking and warehousing	347	4,839	*235	*470	*89	*444	910	*229	*1,182	28.4	37.2	—	—	—	62.4
Other	2,932	11,586	1,272	1,432	*7	*674	71	1,202	2,241	20.1	31.4	41.5	—	27.1	38.9
Wholesale and retail trade	2,452	49,710	821	741	471	3,747	1,951	841	5,735	23.0	20.3	48.5	29.1	27.0	45.1
Wholesale trade	*185	*2,828	*64	*50	*45	*195	*863	*137	900	—	—	—	—	52.7	—
Retail trade	2,123	44,778	723	688	426	3,552	716	569	4,064	26.2	22.1	52.1	30.4	33.1	50.5
Food stores	*215	*10,029	*57	*128	*34	*27	*377	*124	*527	—	—	—	—	—	—
Automotive dealers and service stations	*25	*11,022	*19	*13	*25	*586	*261	*17	*279	—	—	—	—	—	—
Eating and drinking places	*279	*5,943	*79	*72	*278	*1,499	*−915	*75	*735	—	—	—	—	—	—
Direct selling organizations	482	978	*61	*39	—	—	−205	*148	*117	45.3	48.6	—	—	—	72.9
Other retail trade	1,122	16,808	507	436	*88	*1,440	1,198	*207	*2,388	41.3	42.5	78.2	—	—	49.5
Wholesale and retail trade not allocable	*144	*2,104	*34	*3	—	—	*572	*135	*771	—	—	—	—	—	—
Finance, insurance, and real estate	1,486	18,401	869	607	312	1,913	5,501	1,083	7,653	27.7	26.8	27.8	40.7	37.6	74.7
Finance	*22	*1,250	**	**	**	**	*904	*19	*919	—	—	—	—	—	—
Insurance agents, brokers, and service	356	2,696	**	**	**	**	726	*297	*856	58.9	26.9	—	—	—	52.6
Real estate	1,108	12,455	802	519	306	1,502	3,871	767	5,878	32.0	34.1	30.8	51.9	47.2	80.0
Services	11,077	194,478	5,534	7,658	2,593	25,849	69,297	7,966	84,776	9.7	10.9	26.8	20.3	11.5	41.2
Hotels and other lodging places	*188	*4,872	*158	*1,080	*31	*375	*737	*185	*750	—	—	—	—	—	—
Personal services	2,372	20,832	944	342	*434	*3,316	3,878	1,463	5,041	23.7	28.0	32.7	—	30.9	51.1
Business services	2,082	27,403	760	850	369	4,188	10,441	1,579	11,371	17.5	23.2	23.3	78.9	17.2	25.9
Automobile repair and services	*141	*5,048	*96	*215	*68	*1,079	*492	*79	*616	—	—	—	—	—	—
Amusement and recreation services, except motion picture	432	6,017	246	961	*75	*457	−2,066	235	1,745	28.1	35.7	49.7	—	24.9	68.4
Medical and health services	1,680	58,843	951	630	673	7,453	29,303	1,627	29,432	26.3	22.0	22.0	23.7	20.1	63.2
Offices of physicians	802	37,808	*245	*2,978	*245	*3,458	5,199	18,475	*785	18,546	34.0	23.6	25.0	25.5	22.7	97.0
Offices of dentists	*257	*13,200	*250	*113	*257	*2,233	*5,665	*257	*5,665	—	—	—	—	—	—
Other medical services	621	6,035	121	35	*3	*21	5,163	585	5,221	45.7	36.8	35.8	—	40.1	75.2
Legal services	1,066	38,531	499	376	440	3,685	22,510	900	22,699	26.1	22.4	23.0	26.0	26.1	51.7
Other services	3,116	35,132	1,878	3,004	503	5,096	4,002	1,696	13,122	20.1	31.3	56.7	59.6	32.9	63.5
Nature of business not allocable	*68	*598	*30	*7	—	—	*483	*29	*557	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Florida															
All industries	388,034	12,162,348	232,935	509,300	109,364	1,233,662	1,526,496	261,380	1,897,122	3.0	5.1	7.8	7.0	3.9	7.5
All nonfarm industries	340,466	10,922,775	193,093	371,632	68,570	1,126,266	1,569,920	247,792	1,686,301	2.4	4.2	6.9	7.0	3.7	7.2
Agriculture, forestry, and fishing	60,597	1,515,267	50,688	159,884	24,544	161,558	18,099	22,505	182,123	13.6	28.0	20.8	24.6	20.1	18.4
Farms	47,568	1,239,571	39,842	137,568	20,794	107,378	−43,424	13,568	110,821	16.9	33.9	23.9	33.0	30.2	17.4
Field crop	10,060	524,253	8,065	55,424	5,568	56,275	38,068	6,093	54,601	32.3	56.2	43.7	60.2	50.8	35.5
Beef cattle feedlots	*6	*5,643	—	—	—	—	*892	*6	*892	—	—	—	—	—	—
Beef cattle, except feedlots	11,268	89,110	11,067	29,723	5,740	8,996	−76,649	393	1,636	41.1	43.6	47.9	26.5	40.2	30.7
Hogs, sheep and goats	*539	*8,618	*340	*757	*473	*361	*1,617	*96	*3,596	—	—	—	—	—	—
Dairy farms	*245	*20,587	*245	*2,978	*245	*3,458	*574	*10	*1,440	—	—	—	—	—	—
Poultry and eggs	*1,367	*293,551	*1,367	*13,689	*1,367	*5,795	*7,731	*1,365	*7,673	—	—	—	—	—	—
General livestock, except animal specialty	1,561	*39,509	1,555	8,346	*1,337	*1,106	−8,954	*6	*9	84.1	—	87.6	—	—	52.0
Other	22,524	255,300	17,203	26,756	6,064	31,385	−4,723	5,649	40,774	24.0	30.5	29.3	26.3	41.0	16.9
Other agriculture, forestry, and fishing	13,029	275,696	10,844	22,216	3,750	54,182	61,522	8,917	71,302	13.2	21.0	21.5	33.4	20.8	28.0
Mining	389	28,809	341	1,137	*44	*480	6,167	296	10,922	37.7	27.4	38.1	—	33.8	51.2
Construction	40,856	1,247,410	22,862	29,157	13,561	187,233	177,538	34,145	195,575	7.5	12.7	14.9	18.6	10.6	24.9
General building contractors and operative builders	5,728	502,564	3,807	5,710	3,121	38,393	49,818	4,870	56,771	18.7	22.8	31.9	34.0	23.0	47.9
Special trade contractors	31,078	713,878	18,990	19,344	9,996	129,322	121,358	26,720	128,914	8.7	15.4	17.7	22.2	12.2	31.9
Other construction	4,044	30,968	*1,925	*3,103	*442	*2,518	6,364	2,555	9,890	23.8	39.3	—	—	36.1	50.6
Manufacturing	6,641	181,731	4,658	5,937	2,381	42,049	9,524	4,066	20,435	18.2	23.7	25.5	34.1	31.4	48.9
Transportation, communication, electric, gas, and sanitary services	15,072	398,246	10,618	35,983	3,377	34,723	49,881	12,477	57,169	12.2	20.8	17.8	45.9	18.1	32.8
Trucking and warehousing	11,491	224,854	8,111	27,080	2,052	6,105	38,505	9,882	42,085	14.2	18.2	20.4	44.5	19.8	46.8
Other	3,581	173,392	2,505	8,902	1,325	28,618	11,156	2,615	15,084	23.7	41.7	36.0	54.8	40.9	45.9
Wholesale and retail trade	87,592	5,346,835	52,613	85,548	31,752	390,770	296,665	54,229	402,234	4.8	8.9	8.6	9.8	7.8	13.7
Wholesale trade	16,484	979,218	9,315	13,969	3,396	29,011	109,409	12,667	118,659	11.2	12.6	20.0	20.7	14.6	32.1
Retail trade	67,310	4,293,925	42,095	70,618	28,350	361,756	185,839	39,798	274,088	5.5	8.0	9.6	10.4	9.3	15.5
Food stores	5,044	514,827	4,704	9,173	3,324	42,221	26,186	3,929	32,323	19.0	21.9	26.4	31.6	26.4	55.5
Automotive dealers and service stations	11,167	1,900,342	6,390	17,218	7,645	120,923	42,267	7,779	58,252	12.8	13.6	19.9	17.2	17.5	38.3
Eating and drinking places	7,668	537,998	7,124	18,711	5,309	81,843	38,920	4,715	53,356	16.6	21.0	20.1	25.2	24.7	29.9
Direct selling organizations	15,180	91,051	2,387	1,045	*918	*387	12,919	8,724	17,335	12.0	26.1	45.3	—	29.8	25.4
Other retail trade	28,271	1,249,709	19,490	24,471	11,154	118,382	65,547	14,651	112,822	8.7	13.0	15.6	17.1	14.8	23.4
Wholesale and retail trade not allocable	3,818	73,692	*1,203	*961	*6	*3	1,417	1,761	9,487	23.8	50.7	—	—	53.5	43.4
Finance, insurance, and real estate	53,274	823,707	22,836	54,616	3,729	44,236	216,222	38,908	279,365	6.2	11.3	21.3	27.9	9.8	15.4
Finance	1,835	50,604	1,084	1,240	285	10,091	9,091	1,163	19,660	29.0	34.0	37.5	67.1	34.6	50.0
Insurance agents, brokers, and service	9,868	175,104	3,350	2,135	1,430	13,889	83,547	8,065	87,398	14.7	19.3	26.4	40.7	19.9	45.7
Real estate	41,571	597,999	18,402	50,241	2,011	20,256	123,584	27,680	172,307	7.1	14.2	23.1	42.5	11.6	18.3
Services	123,619	2,620,341	68,525	137,039	29,996	392,613	752,821	98,757	849,299	4.1	7.1	10.5	13.5	5.8	13.0
Hotels and other lodging places	4,035	185,785	3,297	32,103	1,525	23,390	−13,305	1,441	8,700	23.2	29.3	33.1	31.8	43.1	28.8
Personal services	17,531	243,957	9,820	10,901	5,266	68,324	45,638	13,818	53,045	11.5	23.8	28.1	34.0	20.4	31.2
Business services	26,906	372,775	10,644	25,183	5,018	32,944	110,374	21,868	131,907	6.6	17.6	26.0	31.0	13.0	30.2
Automobile repair and services	7,272	313,166	5,036	6,870	2,878	77,968	25,870	5,100	29,934	17.7	31.7	27.5	45.8	25.7	33.2
Amusement and recreation services, except motion picture	10,753	156,654	7,996	17,963	475	4,847	24,894	7,839	40,753	14.4	21.9	22.4	30.1	21.1	32.6
Medical and health services	17,028	753,355	9,822	21,488	8,368	120,950	360,832	15,297	363,604	9.9	10.6	15.3	21.7	10.0	42.4
Offices of physicians	5,977	384,218	4,642	10,718	2,911	41,022	206,757	5,137	208,789	13.8	13.5	17.9	18.0	13.1	50.4
Offices of dentists	2,514	182,824	2,317	7,133	1,871	30,627	82,263	2,514	82,263	24.3	23.0	34.1	27.0	22.2	—
Other medical services	8,537	186,313	2,863	3,637	1,584	49,301	71,812	7,646	72,552	15.7	23.5	29.5	48.1	21.2	77.8
Legal services	5,318	160,732	3,457	5,318	2,785	24,235	73,101	3,961	78,901	17.4	17.6	22.9	21.4	18.7	34.7
Other services	34,676	433,907	18,453	17,212	5,663	39,955	125,419	27,433	143,455	7.9	17.0	17.1	28.5	12.8	31.8
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Georgia															
All industries	228,017	7,704,893	151,980	381,229	93,588	679,325	701,132	142,683	1,061,573	5.2	6.1	13.9	6.5	8.0	18.3
All nonfarm industries	181,600	6,174,838	94,009	153,602	49,878	564,557	812,499	123,118	925,191	3.6	5.7	7.8	6.7	5.2	11.3
Agriculture, forestry, and fishing	71,178	1,599,948	61,179	234,106	44,951	119,543	−102,359	22,905	151,258	14.5	18.9	22.1	25.1	28.0	22.6
Farms	66,417	1,530,055	57,971	227,624	43,690	114,768	−111,367	19,545	136,382	15.4	20.8	22.7	26.1	30.8	23.1
Field crop	23,940	744,723	19,455	119,070	16,270	45,036	18,352	9,762	92,053	24.8	30.7	36.5	38.4	41.7	36.1
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	18,441	96,302	15,324	24,743	11,622	8,304	−95,145	*1,762	*1,796	32.1	33.0	39.5	48.8	—	48.1
Hogs, sheep and goats	3,855	78,028	3,850	9,681	*1,856	*2,803	−3,067	*1,818	*8,218	48.3	54.2	54.8	—	—	50.9
Dairy farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Poultry and eggs	9,954	451,574	9,825	51,390	7,434	29,403	14,237	*5,598	*29,370	47.8	45.0	48.2	51.5	—	56.2
General livestock, except animal specialty	2,825	66,903	2,824	3,854	2,625	4,187	−15,355	*11	*249	61.2	50.7	58.1	60.0	—	64.7
Other	7,702	90,525	6,593	18,886	3,683	25,235	−30,389	*598	*4,698	33.7	56.9	37.5	76.6	—	38.9
Other agriculture, forestry, and fishing	4,761	69,893	3,208	6,482	1,261	4,775	9,008	3,360	14,876	21.7	35.3	41.0	52.6	38.5	48.3
Mining	311	2,371	*32	*226	—	—	−2,505	281	499	57.0	8.5	—	—	31.7	47.9
Construction	23,181	658,578	13,278	23,332	7,738	68,823	101,905	19,113	119,131	8.9	18.3	21.2	27.0	13.7	36.8
General building contractors and operative builders	3,026	287,888	2,192	3,700	1,034	14,289	19,217	2,188	28,257	24.9	28.7	37.3	47.0	28.8	61.1
Special trade contractors	16,639	294,172	8,706	15,480	5,892	66,899	65,143	13,974	71,850	11.9	22.0	27.6	34.0	17.4	42.2
Other construction	3,496	76,518	2,380	4,152	*810	*7,635	17,545	2,951	19,024	25.7	31.8	49.9	—	35.3	71.1
Manufacturing	4,480	220,581	2,855	13,369	3,204	38,900	20,456	3,488	26,817	22.0	26.8	44.3	30.3	29.6	53.8
Transportation, communication, electric, gas, and sanitary services	5,829	111,705	4,063	9,407	*1,225	*7,178	22,885	4,809	26,187	19.9	25.9	30.3	—	31.1	49.6
Trucking and warehousing	4,400	98,472	3,172	7,415	*997	*5,626	18,714	3,780	22,312	22.6	28.4	35.7	—	35.1	63.7
Other	*1,429	*13,233	*891	*1,992	*228	*1,553	*2,971	*1,029	*3,855	—	—	—	—	—	—
Wholesale and retail trade	49,857	3,853,760	29,853	44,361	20,690	252,107	213,030	34,564	253,039	8.3	8.0	11.9	12.1	9.2	20.0
Wholesale trade	8,008	688,298	3,591	6,265	2,015	23,608	62,269	5,840	72,789	15.4	15.2	25.0	24.4	19.2	37.4
Retail trade	39,754	3,122,817	25,168	37,485	18,270	227,496	149,245	27,821	178,238	7.1	9.2	13.4	13.1	10.5	24.0
Food stores	7,109	892,718	5,220	9,106	4,132	48,250	42,856	6,102	44,260	16.5	17.7	19.5	20.8	20.9	33.9
Automotive dealers and service stations	7,561	957,975	5,532	6,501	4,267	49,844	46,924	6,680	47,658	16.2	17.6	23.9	20.9	19.7	41.9
Eating and drinking places	4,440	400,886	3,405	11,296	3,108	72,422	14,698	3,160	19,090	21.4	25.8	36.0	32.0	31.1	40.2
Direct selling organizations	6,676	22,897	*1,437	*244	*669	*523	2,799	4,445	3,978	18.1	29.5	—	—	35.2	41.8
Other retail trade	13,966	848,341	9,574	10,338	8,094	56,457	41,968	7,434	63,252	12.0	16.4	17.1	21.8	18.5	31.4
Wholesale and retail trade not allocable	2,095	42,657	*1,094	*611	*405	*803	1,518	*1,303	*2,012	30.7	49.0	—	—	*53.5	56.7
Finance, insurance, and real estate	15,265	231,932	7,391	11,237	1,998	10,829	96,261	10,243	108,293	11.3	17.7	25.3	37.1	17.5	21.9
Finance	*294	*5,890	*17	*25	*7	*210	*4,655	*287	*4,832	—	—	—	—	—	—
Insurance agents, brokers, and service	4,967	81,082	2,682	2,084	1,342	6,772	37,500	3,877	39,491	19.7	25.0	35.5	54.0	27.8	50.3
Real estate	10,004	144,960	4,692	9,128	649	3,847	54,106	6,079	63,870	14.0	24.5	30.1	40.3	23.5	24.9
Services	57,538	1,025,271	33,329	45,188	13,762	162,144	351,014	48,884	373,724	6.0	9.8	11.3	17.1	8.6	19.7
Hotels and other lodging places	*533	*22,333	*533	*6,109	*73	*1,722	*−2,372	*221	*92	—	—	—	—	—	—
Personal services	12,164	148,100	7,204	7,318	3,253	35,502	31,950	9,269	36,705	13.5	28.5	27.9	50.8	19.2	51.9
Business services	9,724	89,258	4,540	4,375	*698	*9,181	33,265	8,531	37,248	14.8	21.2	24.0	—	22.4	38.3
Automobile repair and services	5,469	158,707	4,067	7,503	*1,559	*29,156	22,819	5,198	22,852	21.0	37.9	41.7	—	31.3	90.9
Amusement and recreation services, except motion picture	3,487	11,743	2,108	2,473	*269	*61	−1,479	*1,747	*2,492	26.1	35.1	41.2	—	—	44.2
Medical and health services	7,155	357,347	4,054	9,581	3,430	49,157	195,816	7,029	195,839	14.4	13.9	21.3	17.7	13.3	65.8
Offices of physicians	2,903	211,019	2,334	5,092	1,896	32,170	114,566	2,777	114,689	18.3	17.6	20.8	22.6	17.0	85.8
Offices of dentists	1,149	96,075	949	3,445	949	14,147	46,209	1,149	46,209	32.7	29.9	47.3	32.3	29.7	—
Other medical services	3,103	50,253	*771	*1,044	*585	*2,840	34,941	3,103	34,941	25.6	31.7	—	—	30.2	—
Legal services	2,906	112,455	1,959	2,036	1,475	17,140	38,800	2,350	40,839	24.9	29.4	37.7	41.1	26.2	84.0
Other services	16,120	125,326	8,884	5,793	3,005	20,225	32,395	12,539	37,659	11.8	21.0	28.8	33.2	20.8	43.4
Nature of business not allocable	*398	*767	—	—	—	—	*845	*398	*845	—	—	—	—	—	—

[1]This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*United States, total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Hawaii															
All industries	44,547	874,979	24,573	34,178	6,401	84,965	164,263	31,174	210,031	4.8	5.9	9.5	7.3	6.1	15.9
All nonfarm industries	38,597	767,971	19,835	25,410	5,812	80,587	160,586	27,544	187,350	2.7	4.8	6.6	7.8	4.1	10.8
Agriculture, forestry, and fishing	7,523	118,789	5,744	9,689	753	6,122	7,591	4,626	27,557	23.7	29.7	28.6	20.7	37.5	33.4
Farms	5,950	107,008	4,738	8,768	589	4,379	3,677	3,630	22,681	29.7	32.8	31.4	21.5	45.1	35.0
Field crop	*321	*22,110	*319	*541	*291	*1,172	−6,551	—	—	—	—	—	—	—	—
Beef cattle feedlots	*3	*2,368	*3	*92	*3	*69	*42	*3	*42	—	—	—	—	—	—
Beef cattle, except feedlots	1,276	21,069	1,242	3,351	81	2,061	−10,452	—	—	68.3	59.8	49.1	12.7	—	38.9
Hogs, sheep and goats	*827	*1,108	*28	*32	—	—	*361	*799	*435	—	—	—	—	—	—
Dairy farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Poultry and eggs	*13	*7,186	*13	*195	*13	*401	*−126	*7	*266	—	—	—	—	—	—
General livestock, except animal specialty	*3	*16	*3	*18	*3	*5	*−34	—	—	—	—	—	—	—	—
Other	3,507	53,151	3,130	4,539	198	671	20,439	2,621	21,938	36.7	46.0	48.4	21.7	46.6	16.8
Other agriculture, forestry, and fishing	1,573	11,781	1,006	901	164	1,743	3,914	996	4,876	13.0	30.9	19.2	49.1	27.7	27.5
Mining	*55	*61	*10	*5	**	**	*17	*37	*29	—	—	—	—	—	—
Construction	1,500	63,870	1,047	1,882	538	13,515	10,441	1,241	11,597	13.5	17.8	21.7	25.4	19.3	33.0
General building contractors and operative builders	*58	*11,004	*57	*211	*46	*1,671	*653	*50	*1,175	—	—	—	—	—	—
Special trade contractors	1,375	47,582	923	1,119	481	11,145	8,814	1,126	9,473	14.3	22.5	19.6	30.1	21.6	51.6
Other construction	*67	*5,284	*67	*552	*9	*699	*774	*65	*949	—	—	—	—	—	—
Manufacturing	744	17,929	545	706	*132	*1,948	3,131	431	3,928	18.4	34.1	31.8	*43.3	33.5	54.5
Transportation, communication, electric, gas, and sanitary services	1,531	19,683	930	2,345	150	3,556	2,003	1,183	5,149	14.3	22.8	42.8	49.3	21.6	70.1
Trucking and warehousing	*59	*3,974	*31	*139	*14	*1,671	*791	*59	*791	—	—	—	—	—	—
Other	1,472	15,709	899	2,206	*138	*1,885	1,212	1,124	4,358	14.7	20.3	45.2	—	23.1	70.1
Wholesale and retail trade	11,314	347,308	4,830	6,175	1,823	28,705	27,584	6,611	35,490	5.0	8.8	11.2	12.4	9.3	16.1
Wholesale trade	1,439	47,942	688	734	137	494	7,788	1,149	9,016	18.6	21.0	40.5	28.8	20.3	53.6
Retail trade	8,544	282,472	3,554	4,843	1,467	24,169	18,948	4,832	23,723	5.5	10.1	12.4	13.2	11.0	18.7
Food stores	542	38,535	345	816	107	2,765	2,524	423	3,164	22.1	27.4	29.3	34.1	33.4	93.6
Automotive dealers and service stations	296	95,329	279	680	222	8,063	3,020	221	3,419	23.6	20.6	21.8	21.7	24.6	69.4
Eating and drinking places	609	32,069	523	936	343	5,093	4,098	518	4,312	21.1	25.6	29.0	31.0	27.6	54.4
Direct selling organizations	4,036	9,845	494	244	*73	*28	722	1,983	1,660	8.1	21.1	33.5	—	29.9	21.1
Other retail trade	3,061	106,694	1,923	2,167	722	8,220	7,364	1,687	11,168	9.2	14.8	20.7	23.6	18.4	22.7
Wholesale and retail trade not allocable	1,331	16,894	588	598	219	2,042	1,448	630	2,751	14.2	21.1	28.8	44.2	30.6	33.0
Finance, insurance, and real estate	5,790	72,108	2,595	2,661	338	3,468	22,140	3,977	28,192	7.2	14.7	13.9	37.7	11.3	11.5
Finance	*113	*1,017	*74	*53	*29	*3	*311	*60	*641	—	—	—	—	—	—
Insurance agents, brokers, and service	2,293	22,700	870	827	*144	*1,680	11,026	1,924	11,591	13.3	22.3	29.9	—	19.5	39.3
Real estate	3,384	48,391	1,651	1,781	165	1,785	10,803	1,993	15,960	8.4	19.2	15.2	36.0	13.8	12.2
Services	15,950	234,835	8,844	10,712	2,655	29,652	91,135	12,958	97,834	4.4	5.7	9.4	9.9	5.6	15.2
Hotels and other lodging places	261	11,179	*135	*1,317	*44	*2,218	422	*201	*954	32.2	—	33.2	—	—	71.4
Personal services	2,974	26,592	1,681	931	566	3,920	9,859	2,676	10,179	9.6	16.3	20.5	26.3	16.7	41.8
Business services	3,643	30,976	1,655	1,390	429	3,829	11,528	2,824	13,655	8.2	14.2	18.4	36.5	13.4	25.7
Automobile repair and services	635	14,936	389	655	*104	*1,461	2,408	*381	3,353	20.6	31.6	41.1	—	34.8	60.9
Amusement and recreation services, except motion picture	1,209	7,349	623	607	*153	*558	2,224	903	3,042	14.9	19.6	22.5	—	24.1	32.8
Medical and health services	1,600	80,517	1,275	3,086	587	9,150	38,339	1,520	38,707	12.8	10.3	18.9	14.6	9.4	58.4
Offices of physicians	583	37,443	526	1,283	227	4,561	18,935	545	19,191	24.8	14.4	39.0	21.8	12.7	84.0
Offices of dentists	382	30,906	316	1,250	270	3,928	14,390	382	14,390	19.2	17.4	25.3	20.8	16.7	—
Other medical services	635	12,268	431	553	*90	*661	5,014	593	5,126	19.8	27.2	29.1	—	25.5	6.8
Legal services	810	18,708	529	563	338	2,761	9,503	501	9,672	28.3	19.9	25.2	27.0	18.8	63.6
Other services	4,818	44,478	2,557	1,963	425	5,765	16,852	3,944	18,272	9.0	13.3	21.7	28.5	12.3	24.2
Nature of business not allocable	*140	*396	*28	*23	—	—	*221	*112	*255	—	—	—	—	—	—

[1]This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*United States, total includes returns with Puerto Rico and foreign addresses.
*Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Idaho															
All industries	83,060	2,587,385	57,919	188,788	35,417	249,888	245,247	54,552	376,399	5.0	6.0	11.5	6.3	5.5	11.8
All nonfarm industries	47,773	1,663,913	30,180	61,987	15,451	190,178	219,522	34,436	255,211	3.2	3.8	6.2	6.4	3.7	6.6
Agriculture, forestry, and fishing	38,052	965,829	29,690	132,400	20,748	63,630	26,869	21,190	126,254	10.4	14.7	16.3	18.3	14.7	15.3
Farms	35,287	923,472	27,739	126,801	19,966	59,710	25,725	20,116	121,168	10.9	15.3	16.9	17.2	15.3	15.8
Field crop	16,884	420,061	12,458	72,749	10,631	32,684	31,447	10,811	76,258	15.4	15.6	21.6	18.0	17.9	24.9
Beef cattle feedlots	*30	*4,937	*28	*59	*4	*77	*272	*27	*579	—	—	—	—	—	—
Beef cattle, except feedlots	5,017	69,122	4,685	8,148	2,385	4,642	—16,006	2,014	2,162	23.7	26.4	25.4	45.8	45.1	23.3
Hogs, sheep and goats	1,211	9,402	1,210	667	*98	*284	3,348	*1,105	*3,629	70.0	37.0	31.0	—	—	56.2
Dairy farms	2,490	256,532	2,434	22,368	*2,091	*12,124	8,829	*1,885	*15,549	34.2	45.5	50.2	—	—	90.6
Poultry and eggs	*28	*28	*28	*4	—	—	—5	—	—	—	—	—	—	—	—
General livestock, except animal specialty	3,304	64,777	2,701	4,763	2,576	2,559	—8,979	*1,723	*2,256	39.6	28.0	43.5	30.9	—	47.9
Other	6,323	98,613	4,195	18,043	2,181	7,340	8,822	2,571	20,755	29.8	38.4	49.6	40.9	41.7	33.6
Other agriculture, forestry, and fishing	2,765	42,357	1,951	5,599	782	3,920	1,144	1,074	5,066	33.8	31.7	38.3	30.9	24.2	35.0
Mining	111	4,878	107	388	*54	*1,254	67	26	1,041	42.5	76.2	63.3	—	60.9	63.1
Construction	7,756	345,092	5,181	10,581	2,932	62,830	46,352	6,829	50,388	7.1	9.2	10.6	13.9	8.3	25.4
General building contractors and operative builders	1,785	146,602	1,321	2,488	781	24,643	13,232	1,583	14,608	12.1	15.4	19.4	24.5	14.7	38.4
Special trade contractors	5,273	175,940	3,274	5,542	1,967	33,369	30,897	4,756	32,926	9.3	12.5	14.9	18.4	10.7	38.5
Other construction	698	22,550	586	2,551	*204	*4,818	2,423	490	2,834	20.0	16.4	24.9	—	27.2	57.4
Manufacturing	1,833	96,666	1,661	6,613	726	21,011	9,732	1,301	12,508	11.9	15.9	18.7	22.3	16.2	35.3
Transportation, communication, electric, gas, and sanitary services	2,076	62,302	1,511	6,782	648	7,216	9,447	1,591	11,116	11.3	17.4	17.7	28.9	18.1	35.9
Trucking and warehousing	1,768	56,831	1,337	6,017	580	6,782	8,396	1,374	9,633	12.3	16.8	19.3	30.4	19.2	39.2
Other	308	5,471	*174	*765	*68	*434	1,051	217	1,483	26.7	38.0	—	—	52.0	81.5
Wholesale and retail trade	13,231	781,872	7,111	13,822	5,132	58,541	44,946	8,209	58,788	4.7	5.7	8.9	8.6	7.4	14.3
Wholesale trade	1,931	203,370	1,341	3,796	726	9,435	12,848	1,368	15,691	11.3	9.6	19.8	19.0	13.6	36.5
Retail trade	11,084	570,523	5,844	9,810	4,370	48,136	31,235	6,715	39,997	5.2	7.0	10.0	8.7	8.9	15.1
Food stores	970	117,209	395	1,513	742	8,554	6,160	828	6,550	25.1	17.2	37.4	19.1	21.1	62.2
Automotive dealers and service stations	1,075	155,101	841	1,424	625	8,287	4,997	830	6,362	15.5	13.3	17.6	17.6	18.8	41.0
Eating and drinking places	1,732	105,457	1,328	3,122	1,182	20,160	5,851	1,045	8,702	12.6	15.9	18.1	18.2	19.9	32.8
Direct selling organizations	3,674	14,627	574	141	*224	*241	501	1,969	1,601	8.8	18.2	33.1	—	17.7	19.0
Other retail trade	3,633	178,129	2,506	3,610	1,597	12,894	13,720	2,043	16,782	8.5	12.5	13.9	16.6	14.9	22.3
Wholesale and retail trade not allocable	*216	*7,779	*126	*216	*36	*970	*863	*126	*1,098	—	—	—	—	—	—
Finance, insurance, and real estate	4,459	78,016	2,105	3,645	674	2,139	38,305	3,576	39,370	7.5	9.9	13.4	22.0	10.3	19.9
Finance	251	3,150	*142	*193	*29	*4	815	*89	*1,535	30.1	29.9	—	—	—	27.5
Insurance agents, brokers, and service	1,488	28,867	773	783	382	1,648	13,942	1,317	14,616	13.2	17.5	23.9	26.7	17.6	52.1
Real estate	2,720	45,999	1,190	2,669	263	487	21,548	2,170	23,219	9.6	12.5	16.6	34.5	13.1	27.4
Services	15,278	251,177	10,444	14,513	4,471	33,457	71,158	11,645	78,435	5.1	8.7	14.5	12.9	7.1	17.1
Hotels and other lodging places	834	24,784	834	3,925	495	2,231	3,842	652	4,804	41.8	46.6	47.2	54.3	40.1	84.4
Personal services	3,404	32,767	1,675	1,363	811	5,846	8,963	2,797	9,290	9.0	20.4	23.2	31.0	17.6	29.6
Business services	2,031	20,196	969	1,643	489	3,251	6,013	1,602	7,128	11.5	22.1	31.7	50.7	17.5	31.3
Automobile repair and services	1,126	50,254	954	1,605	638	7,942	7,746	950	8,049	15.7	24.3	26.7	32.8	22.4	52.3
Amusement and recreation services, except motion picture	1,660	8,448	1,345	918	*151	*323	—688	719	1,886	21.0	22.4	25.2	—	36.9	35.1
Medical and health services	1,443	85,653	1,165	2,661	802	9,126	29,247	1,242	30,011	12.3	12.9	17.6	16.2	12.2	47.7
Offices of physicians	347	26,009	292	759	222	4,068	13,869	292	14,055	17.5	18.2	21.9	28.6	17.0	48.1
Offices of dentists	489	28,886	461	1,438	432	4,467	11,741	426	12,234	21.2	20.9	27.5	25.5	20.5	70.5
Other medical services	607	10,758	412	464	*148	*573	3,637	524	3,722	21.5	34.1	41.3	—	31.9	75.1
Legal services	272	9,351	244	330	177	929	4,618	241	4,707	27.4	31.4	36.7	34.6	30.9	58.8
Other services	4,506	39,722	3,058	2,068	908	3,809	11,415	3,442	12,560	8.7	17.5	17.8	33.0	15.8	22.2
Nature of business not allocable	264	1,753	*109	*44	*34	*10	373	*185	*521	32.7	18.2	—	—	—	67.0

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Illinois															
All industries	573,520	23,672,275	381,706	1,216,051	205,111	1,872,620	3,805,543	440,209	4,390,639	3.2	4.4	8.5	5.8	4.6	11.8
All nonfarm industries	384,744	16,419,326	230,132	412,053	109,914	1,629,140	2,506,116	299,699	2,790,145	2.3	3.5	5.1	5.6	3.1	8.3
Agriculture, forestry, and fishing	197,146	7,410,445	157,930	814,113	97,661	266,705	1,341,306	148,410	1,646,398	8.1	11.8	12.4	22.9	11.0	21.2
Farms	188,776	7,252,949	151,574	803,998	95,197	243,480	1,299,427	140,510	1,600,494	8.4	12.1	12.5	24.9	11.3	21.6
Field crop	126,562	4,319,978	99,676	548,683	63,599	115,207	1,268,024	110,957	1,348,700	10.4	11.9	14.3	21.0	12.3	26.0
Beef cattle feedlots	*38	*10,694	*24	*246	**	**	*—779	*5	*1,060	—	—	—	—	—	—
Beef cattle, except feedlots	12,489	599,547	10,994	80,565	4,053	13,656	689	5,611	55,400	28.5	40.5	48.9	48.0	60.1	40.5
Hogs, sheep and goats	29,115	1,645,138	24,832	106,621	18,347	44,674	68,126	18,069	165,897	23.8	30.7	35.0	41.5	37.4	58.2
Dairy farms	4,185	535,388	4,185	45,352	*4,149	*60,248	12,974	*2,826	*20,830	52.7	80.8	71.1	—	—	67.5
Poultry and eggs	*400	*48,711	*400	*1,868	*400	*1,844	*—2,038	**	**	—	—	—	—	—	—
General livestock, except animal specialty	1,990	64,487	1,941	6,206	453	5,363	—24,996	*66	*463	66.8	32.5	44.4	49.1	—	48.3
Other	13,997	29,006	9,522	14,459	**	**	—22,583	**	**	26.1	31.9	44.8	—	—	32.7
Other agriculture, forestry, and fishing	8,370	157,496	6,356	10,115	2,484	23,225	41,879	5,900	47,904	15.3	23.4	27.3	35.3	23.0	30.7
Mining	2,306	183,967	1,382	11,994	401	8,509	14,500	1,330	26,585	21.9	18.7	22.3	38.8	20.6	15.8
Construction	44,351	1,915,170	28,130	47,441	17,526	330,794	292,246	38,802	319,864	6.9	10.1	11.7	14.3	9.0	30.2
General building contractors and operative builders	6,516	686,858	4,828	12,536	3,003	93,792	51,124	5,349	62,559	16.5	19.3	26.9	27.3	20.0	39.9
Special trade contractors	34,199	1,119,742	21,581	30,180	13,180	217,137	224,102	30,093	237,200	7.9	12.1	13.5	17.9	10.6	49.6
Other construction	3,636	106,570	1,721	4,725	1,343	19,865	17,020	3,360	20,105	24.9	34.7	38.2	44.8	28.6	61.9
Manufacturing	12,123	564,143	10,242	31,854	5,202	99,709	91,751	8,693	99,057	12.9	16.4	32.9	23.9	18.5	37.4
Transportation, communication, electric, gas, and sanitary services	17,412	637,526	12,724	61,832	4,979	100,384	82,409	12,522	103,623	10.9	16.0	17.5	31.8	15.2	34.7
Trucking and warehousing	12,077	539,753	9,991	58,625	3,853	90,188	69,876	9,894	83,766	13.1	17.6	18.3	34.9	17.1	47.6
Other	5,335	97,773	2,733	3,007	1,126	10,176	12,533	2,628	19,857	19.6	34.7	29.6	54.5	33.5	44.3
Wholesale and retail trade	107,687	6,901,965	62,535	103,691	39,456	574,096	597,836	74,609	696,517	4.2	5.5	7.0	7.2	6.2	13.9
Wholesale trade	18,018	2,477,222	10,486	23,971	3,602	83,034	186,196	13,467	205,336	10.0	11.0	12.5	17.1	12.1	34.8
Retail trade	85,355	6,326,215	49,165	75,403	35,438	488,542	394,018	57,951	472,006	4.6	6.4	8.4	8.0	7.4	15.3
Food stores	6,241	978,778	4,136	7,010	3,096	58,625	33,001	3,559	45,704	17.4	16.2	18.6	18.3	23.3	31.3
Automotive dealers and service stations	11,529	2,478,079	9,895	18,318	7,851	151,835	104,797	9,875	119,102	12.0	11.3	16.1	13.4	13.8	49.3
Eating and drinking places	14,829	822,848	10,243	21,394	8,360	115,172	58,438	10,153	78,370	11.8	16.0	19.1	19.7	16.9	26.0
Direct selling organizations	20,164	87,948	3,569	938	*885	*1,075	9,353	12,344	15,562	10.2	20.4	38.0	—	34.1	38.4
Other retail trade	32,593	1,960,561	21,322	27,743	15,126	161,635	188,427	22,020	215,170	7.8	10.7	13.2	13.4	11.7	25.1
Wholesale and retail trade not allocable	4,314	98,528	2,884	4,517	*418	*2,520	17,624	3,191	19,173	22.2	31.6	37.6	—	37.2	64.5
Finance, insurance, and real estate	39,476	982,598	19,271	28,537	4,459	31,249	330,294	30,997	372,487	7.7	10.2	21.2	20.9	8.8	26.7
Finance	2,223	173,930	678	1,046	187	3,680	27,321	1,697	43,039	21.3	10.1	31.3	51.1	21.9	39.2
Insurance agents, brokers, and service	12,080	364,230	6,686	6,001	2,607	12,976	169,653	10,780	172,034	12.2	17.0	22.0	25.9	14.1	52.7
Real estate	25,173	444,438	11,907	21,490	1,665	14,593	133,320	18,520	157,394	10.4	17.2	27.4	36.2	12.9	38.8
Services	152,629	3,096,543	89,492	116,389	35,427	463,194	1,054,983	126,656	1,121,910	3.7	6.1	8.0	11.1	5.1	15.4
Hotels and other lodging places	1,967	70,942	1,894	9,454	509	7,629	—519	1,436	6,640	31.2	46.2	48.7	50.6	38.5	84.8
Personal services	33,886	455,102	19,548	21,281	7,323	97,412	113,713	30,045	118,734	8.8	15.9	21.2	27.1	12.1	46.7
Business services	31,184	464,974	14,351	17,646	4,935	68,787	130,232	27,505	147,757	8.9	16.7	15.9	30.9	13.1	37.2
Automobile repair and services	9,669	422,752	7,481	14,239	4,639	79,102	65,641	8,533	68,478	14.7	21.9	22.4	30.5	20.3	52.4
Amusement and recreation services, except motion picture	14,938	147,899	8,447	10,264	1,738	22,756	16,931	8,528	37,087	11.7	23.0	17.1	48.0	24.3	16.7
Medical and health services	17,216	872,713	10,787	24,574	7,603	121,196	421,100	15,543	424,811	9.0	10.4	16.9	20.3	8.8	44.3
Offices of physicians	7,099	341,015	4,618	9,453	2,929	33,592	202,993	5,950	206,513	12.5	11.7	16.8	20.9	11.9	46.6
Offices of dentists	3,904	296,100	3,012	7,853	2,911	38,022	145,993	3,904	145,993	17.4	16.9	24.8	20.1	16.3	—
Other medical services	6,213	235,595	3,157	8,268	1,763	49,582	72,114	5,689	72,305	17.3	27.5	40.8	45.0	22.1	58.8
Legal services	5,092	290,326	5,718	3,763	2,933	28,271	179,321	8,635	180,193	12.8	14.3	18.2	24.6	14.0	73.8
Other services	34,777	371,835	21,256	15,148	5,747	38,039	128,584	26,431	138,210	7.6	16.1	18.8	30.2	13.6	23.7
Nature of business not allocable	*190	*218	—	—	—	—	*218	*190	*218	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses[2]	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Indiana															
All industries	349,595	10,389,809	249,417	538,248	134,283	739,529	1,557,587	241,836	1,924,303	4.9	6.8	11.2	7.6	7.3	14.8
All nonfarm industries	193,942	7,128,389	118,469	179,517	55,807	636,755	1,073,706	151,545	1,186,837	3.2	5.1	8.6	7.8	4.8	12.1
Agriculture, forestry, and fishing	158,001	3,289,554	133,024	361,578	99,051	106,299	484,435	91,460	745,529	10.2	16.4	16.3	24.2	17.2	20.2
Farms	155,653	3,261,419	130,948	358,731	98,476	101,774	483,881	90,291	737,466	10.3	16.6	16.4	25.1	17.4	20.7
Field crop	94,947	2,008,179	77,887	239,850	52,854	68,163	425,552	56,715	527,713	12.8	21.9	21.6	35.5	20.5	24.3
Beet cattle feedlots	*127	*4,282	*126	*126	**	**	*303	*126	*501	—	—	—	—	—	—
Beet cattle, except feedlots	16,853	359,747	13,458	28,927	12,140	11,006	—46,925	*5,850	*15,239	34.3	62.9	50.6	49.9	—	54.6
Hogs, sheep and goats	23,672	635,042	22,374	53,867	22,633	13,629	107,605	16,477	156,893	29.1	31.1	37.8	34.4	41.0	58.8
Dairy farms	*8,962	*157,792	*6,962	*20,922	*5,763	*1,662	*28,977	*6,672	*31,358	—	—	—	—	—	—
Poultry and eggs	*3,219	*60,659	*3,219	*8,010	*225	*1,092	*—847	*225	*4,217	92.9	57.2	67.9	75.1	69.6	97.2
General livestock, except animal specialty	*658	*2,297	*656	*548	**	**	*—1,117	*199	*30	—	—	—	—	—	—
Other	9,217	33,421	6,236	6,481	**	**	—29,667	2,023	1,515	31.3	41.0	32.3	—	49.3	36.6
Other agriculture, forestry, and fishing	2,348	28,135	2,076	2,845	*575	*4,525	554	*1,169	*8,062	28.8	55.8	42.2	—	—	46.8
Mining	825	83,485	584	2,478	*343	*8,981	7,137	633	14,378	40.9	39.5	54.2	—	51.9	80.5
Construction	30,703	906,271	17,644	25,492	11,608	131,564	152,559	27,222	180,734	8.6	13.8	18.9	21.6	12.0	38.1
General building contractors and operative builders	3,561	326,456	2,320	3,771	2,749	35,575	23,967	2,552	29,051	23.1	24.0	34.6	35.8	30.8	56.1
Special trade contractors	24,280	527,496	13,420	19,161	7,561	89,010	114,024	22,030	116,992	9.8	18.1	23.4	28.2	14.0	42.1
Other construction	2,862	50,319	1,904	2,560	*1,198	*6,978	14,568	2,640	14,691	28.3	34.6	44.3	—	33.4	99.7
Manufacturing	3,941	144,863	2,630	4,147	1,415	22,163	22,759	3,092	24,771	22.5	26.2	30.7	35.1	31.2	56.2
Transportation, communication, electric, gas, and sanitary services	10,731	269,541	8,125	23,070	2,813	42,653	40,732	8,144	47,538	14.1	18.9	21.7	40.1	21.2	41.1
Trucking and warehousing	7,630	203,832	5,861	17,932	1,840	32,517	25,625	5,044	32,413	16.8	21.0	21.7	47.7	26.8	41.2
Other	3,101	65,709	2,264	5,138	*973	*10,336	15,107	3,100	15,123	26.1	42.0	61.6	—	33.7	—
Wholesale and retail trade	59,592	4,089,052	33,724	48,068	19,784	254,403	254,973	39,639	304,642	5.8	7.6	10.6	10.9	9.1	19.1
Wholesale trade	5,713	915,734	3,170	7,184	1,697	27,650	76,368	4,685	77,564	17.3	14.2	25.3	24.7	20.0	35.7
Retail trade	49,537	3,029,205	28,459	39,300	17,594	225,496	159,226	31,974	205,505	8.4	9.1	11.9	11.9	10.5	20.3
Food stores	3,881	477,907	3,197	4,710	2,193	26,817	20,219	2,716	23,173	22.7	24.2	25.0	25.5	27.2	48.9
Automotive dealers and service stations	6,804	1,237,272	5,411	7,972	3,889	74,821	50,375	5,677	56,481	16.6	15.6	20.1	20.3	19.8	77.6
Eating and drinking places	5,052	338,370	4,625	12,699	3,703	51,511	19,672	3,191	31,105	19.1	24.6	27.3	30.9	30.3	43.7
Direct selling organizations	15,803	68,414	3,392	1,478	*669	*453	7,974	10,254	12,896	11.8	33.1	57.1	—	30.2	30.1
Other retail trade	18,197	887,242	11,834	12,442	7,140	71,894	60,988	10,136	81,850	10.5	15.3	18.2	19.2	17.3	29.2
Wholesale and retail trade not allocable	4,342	144,113	2,095	1,584	*503	*1,257	19,377	2,979	21,573	22.1	42.5	58.4	*44.8	36.8	53.3
Finance, insurance, and real estate	18,452	344,481	9,173	13,425	2,406	7,287	139,356	15,638	147,434	10.2	14.6	30.1	27.1	13.7	33.5
Finance	*80	*10,901	*73	*178	*73	*558	*—78	*68	*837	—	—	—	—	—	—
Insurance agents, brokers, and service	8,382	107,979	3,942	2,330	1,537	4,728	68,917	5,988	71,260	17.9	19.7	33.5	35.7	21.0	91.9
Real estate	11,990	225,601	5,258	10,917	796	2,003	70,515	9,584	75,337	12.6	19.9	36.2	45.4	17.9	30.8
Services	65,164	1,242,549	43,804	59,629	16,632	166,964	450,275	54,268	473,838	5.6	8.7	11.4	13.6	8.0	21.9
Hotels and other lodging places	1,587	43,905	*1,317	*5,835	*848	*6,798	4,467	*1,316	*4,574	37.6	45.4	—	—	—	32.9
Personal services	19,220	149,183	11,425	9,361	2,872	14,655	42,195	17,436	47,597	10.8	18.3	25.4	38.9	17.2	51.4
Business services	9,987	82,444	5,364	2,983	1,820	8,035	35,497	8,124	37,026	14.7	20.0	37.1	43.9	21.5	37.0
Automobile repair and services	5,310	226,863	4,570	13,317	2,601	45,873	25,421	4,360	28,275	19.7	28.6	26.8	34.9	29.2	55.4
Amusement and recreation services, except motion picture	6,430	88,239	4,553	6,435	1,241	9,456	15,550	4,040	23,788	17.9	30.6	35.9	56.2	36.2	43.1
Medical and health services	7,923	416,156	5,106	12,749	3,330	59,680	209,261	7,137	210,893	13.9	14.4	21.6	19.1	12.6	57.1
Offices of physicians	2,774	196,358	2,328	4,398	1,670	26,354	114,074	2,583	114,449	19.6	19.8	33.8	28.4	18.0	99.2
Offices of dentists	1,592	122,273	1,326	5,327	1,127	22,231	53,728	1,391	54,345	29.3	26.3	38.9	31.2	27.5	98.0
Other medical services	3,557	97,525	1,452	3,036	*533	*11,095	41,459	3,163	41,899	23.4	30.4	34.1	—	29.4	92.0
Legal services	2,850	134,440	2,157	3,080	1,621	12,779	84,323	2,812	84,419	22.1	24.6	43.7	35.2	22.6	87.6
Other services	11,857	101,319	9,312	5,869	2,298	9,688	33,561	9,041	37,466	13.5	25.5	28.8	61.2	24.5	43.9
Nature of business not allocable	2,186	15,011	*709	*363	*221	*15	5,361	1,743	5,442	30.7	56.8	—	—	47.4	84.1

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses[2]	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Iowa															
All industries	332,284	11,945,352	252,322	783,568	187,154	592,238	1,829,126	252,122	2,143,892	4.8	5.2	8.0	8.6	6.0	12.7
All nonfarm industries	145,671	5,418,081	88,920	154,934	45,035	474,777	962,630	110,048	770,529	4.5	5.6	8.9	10.2	5.8	14.8
Agriculture, forestry, and fishing	194,460	6,603,098	168,847	637,977	123,481	123,033	1,172,958	146,788	1,391,619	7.5	8.1	9.6	13.4	8.7	17.1
Farms	188,613	6,527,271	163,402	628,634	122,119	117,461	1,166,496	142,074	1,373,364	7.7	8.2	9.7	13.8	8.8	17.7
Field crop	94,313	2,765,655	82,454	304,909	61,163	44,946	719,284	76,710	777,913	10.8	11.6	13.3	14.6	11.3	23.7
Beet cattle feedlots	**	**	—	—	—	—	**	**	**	—	—	—	—	—	—
Beet cattle, except feedlots	35,445	1,461,364	34,819	113,123	25,868	24,257	94,898	22,546	174,727	17.7	18.2	20.6	25.7	24.6	36.4
Hogs, sheep and goats	37,502	1,563,704	31,356	128,648	22,805	23,954	238,264	26,831	280,497	18.1	19.1	23.4	30.0	—	35.4
Dairy farms	7,054	354,792	7,054	59,227	6,929	17,449	65,080	*5,370	*74,247	33.3	34.5	37.4	61.8	41.5	65.8
Poultry and eggs	*1,174	*148,441	*1,174	*15,818	*844	*3,440	*25,879	*1,174	*25,879	—	—	—	—	—	—
General livestock, except animal specialty	1,185	174,791	1,130	5,614	793	525	4,268	*651	*13,840	60.2	29.8	55.9	37.7	—	43.6
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	7,847	75,825	5,445	8,943	*1,362	*5,572	6,460	4,692	18,255	22.7	34.3	33.1	—	34.8	57.0
Mining	*276	*509	*275	*201	*249	*2	*—807	*5	*71	—	—	—	—	—	—
Construction	23,969	773,082	18,900	33,258	10,187	144,701	119,942	19,681	139,414	11.0	15.4	23.6	21.6	14.6	43.7
General building contractors and operative builders	3,206	210,658	2,401	3,503	2,059	41,990	8,300	1,623	17,478	27.9	31.0	40.4	45.9	41.1	68.2
Special trade contractors	18,259	437,792	13,007	20,235	6,440	74,654	97,204	15,980	101,343	12.8	20.0	26.4	28.2	16.9	47.5
Other construction	2,504	124,622	*1,492	*9,520	*1,668	*28,117	14,438	*2,058	*20,593	33.6	38.2	—	—	—	91.2
Manufacturing	1,918	88,389	1,192	3,449	*795	*18,342	18,438	1,915	18,441	39.2	48.8	80.2	—	42.8	—
Transportation, communication, electric, gas, and sanitary services	8,100	265,255	6,885	20,899	1,532	14,722	32,525	5,801	37,773	21.2	26.0	29.4	42.9	25.9	52.7
Trucking and warehousing	6,314	227,959	5,099	20,105	1,582	12,420	28,309	5,421	32,759	22.4	27.3	30.4	47.5	27.6	60.1
Other	*1,786	*37,296	*1,786	*794	*50	*2,302	*4,216	*380	*5,014	—	*79.8	—	—	—	—
Wholesale and retail trade	48,047	3,290,823	23,632	42,960	17,793	168,448	168,916	34,379	201,858	8.1	7.8	12.3	12.4	10.6	22.3
Wholesale trade	5,197	1,204,832	3,523	11,804	2,727	30,378	34,262	3,979	42,138	19.4	11.1	27.2	27.1	19.4	42.4
Retail trade	38,812	2,037,706	19,311	30,597	14,767	136,791	118,799	29,007	145,694	10.3	10.8	13.6	14.1	12.9	26.2
Food stores	1,563	384,422	1,558	3,109	1,563	18,294	12,108	1,086	12,758	34.8	29.6	34.3	31.3	38.6	54.0
Automotive dealers and service stations	5,398	757,458	4,049	7,725	3,967	42,508	15,408	3,909	25,710	21.5	18.4	28.1	23.5	26.7	45.4
Eating and drinking places	4,993	226,021	3,952	5,835	3,703	32,381	21,837	4,270	28,760	23.9	26.9	29.1	32.8	30.5	72.4
Direct selling organizations	14,940	50,612	*1,416	*754	*398	*160	8,911	11,601	10,471	21.4	51.3	—	—	37.2	45.0
Other retail trade	11,918	639,193	8,394	13,274	5,138	45,428	60,535	8,241	69,995	14.4	18.5	22.2	25.5	20.4	40.4
Wholesale and retail trade not allocable	*2,038	*48,285	*738	*559	*299	*1,277	*13,855	*1,393	*14,026	—	—	—	—	—	—
Finance, insurance, and real estate	12,574	228,871	4,821	9,044	2,504	9,177	102,153	9,402	112,280	14.8	18.0	53.0	38.7	16.4	54.2
Finance	*475	*6,530	*220	*53	—	—	*4,605	*474	*4,699	—	—	—	—	—	—
Insurance agents, brokers, and service	5,046	99,459	803	1,597	1,512	5,424	37,109	4,144	39,859	22.9	26.3	70.4	53.2	29.4	61.7
Real estate	7,053	122,882	3,798	7,394	992	3,753	60,439	4,784	67,722	20.3	18.6	83.0	46.3	20.0	71.6
Services	44,501	891,958	29,549	35,991	10,533	113,815	215,558	33,752	240,989	7.9	12.1	15.4	25.0	10.9	25.2
Hotels and other lodging places	*634	*13,722	*634	*3,201	*534	*598	*—3,899	—	—	—	—	—	—	—	—
Personal services	12,644	138,836	7,954	6,890	2,237	31,548	32,609	10,528	37,192	15.4	24.9	26.1	43.9	22.4	71.0
Business services	4,522	47,041	2,208	4,159	*599	*2,512	9,666	3,082	13,415	23.7	35.0	54.6	—	44.6	74.5
Automobile repair and services	4,290	68,934	3,000	3,423	*1,068	*13,189	4,545	3,405	7,479	30.5	48.5	46.2	—	41.2	73.1
Amusement and recreation services, except motion picture	2,152	9,708	*1,076	*1,088	*220	*172	—1,990	*1,047	*493	33.5	68.0	—	—	—	66.7
Medical and health services	4,513	255,685	3,640	8,230	2,816	47,212	123,404	3,658	125,913	21.5	21.8	29.1	44.8	18.6	77.1
Offices of physicians	1,626	73,002	1,610	2,199	706	6,878	44,270	881	48,749	43.0	27.2	33.5	31.7	26.4	78.0
Offices of dentists	942	78,599	832	1,972	942	10,255	40,473	942	40,473	34.9	32.0	40.0	35.1	30.4	—
Other medical services	1,945	106,084	1,198	4,059	*968	*30,079	38,661	1,835	36,691	30.3	43.5	52.8	—	30.6	99.5
Legal services	1,911	40,877	1,256	2,567	*1,097	*4,165	18,015	1,406	20,872	36.4	43.4	52.4	—	33.8	86.6
Other services	13,835	117,153	9,781	6,433	*1,962	*14,419	33,206	10,626	35,825	14.0	25.3	36.1	—	27.1	36.1
Nature of business not allocable	*441	*5,391	*221	*189	—	—	*3,447	*441	*3,447	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5——Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Kansas															
All industries	240,329	7,800,277	172,611	515,107	110,782	531,312	929,516	182,757	1,251,985	5.3	5.7	10.5	8.4	6.5	13.6
All nonfarm industries	121,566	4,510,348	75,532	134,696	42,469	427,590	644,531	92,329	729,148	4.8	6.0	8.7	9.5	5.9	13.9
Agriculture, forestry, and fishing	122,341	3,317,512	100,437	385,560	68,918	106,106	285,329	72,414	527,755	9.5	10.7	13.7	17.1	13.2	17.4
Farms	118,763	3,269,931	97,079	380,411	68,293	103,722	284,885	70,428	522,839	9.7	10.8	13.8	17.5	13.3	17.7
Field crop	56,759	1,692,667	56,042	253,347	41,306	63,625	292,868	47,429	391,577	12.6	14.4	18.0	24.1	15.3	30.1
Beef cattle feedlots	352	58,074	298	2,504	*292	*1,811	—4,577	*225	*606	65.7	32.2	65.6	—	—	28.1
Beef cattle, except feedlots	26,793	983,898	23,531	62,237	17,632	18,420	—67,237	6,701	44,781	21.5	21.4	24.1	21.8	41.5	26.2
Hogs, sheep and goats	11,536	314,797	7,708	37,756	6,597	11,354	40,461	7,454	52,006	32.0	35.1	48.1	58.0	44.3	45.1
Dairy farms	*4,967	*53,875	*2,492	*3,436	—	—	*19,006	*4,967	*19,006	—	—	—	—	—	—
Poultry and eggs	*5	*4,979	*5	*154	*5	*285	*979	*5	*979	—	—	—	—	—	—
General livestock, except animal specialty	3,294	51,182	*2,453	*2,844	*133	*424	—2,974	*1,133	*2,750	50.0	39.6	—	—	—	45.2
Other	5,037	130,459	4,550	16,133	2,328	7,803	6,361	*2,494	*11,134	31.1	66.2	52.7	74.6	—	39.1
Other agriculture, forestry, and fishing	3,578	27,581	3,358	5,149	*1,623	*2,384	444	*1,986	*4,916	40.1	44.5	43.6	—	—	52.5
Mining	5,158	209,566	2,942	13,785	968	11,402	16,275	3,200	36,782	20.8	18.0	20.7	29.3	16.8	21.0
Construction	15,764	625,844	11,944	19,050	8,404	62,905	106,997	13,651	116,492	13.5	16.1	24.6	25.5	15.8	58.1
General building contractors and operative builders	2,269	239,475	1,730	2,152	*1,404	*18,126	29,792	2,129	30,055	31.3	26.7	54.0	—	30.9	99.2
Special trade contractors	12,844	360,195	9,583	12,292	6,369	60,863	74,525	11,291	81,224	15.3	20.0	25.0	31.8	18.6	62.2
Other construction	*631	*26,174	*631	*4,606	*631	*3,916	*4,680	*231	*5,213	—	—	—	—	—	—
Manufacturing	3,160	208,112	3,160	4,985	1,934	30,559	23,597	2,814	24,520	28.9	37.4	32.2	40.1	37.4	73.6
Transportation, communication, electric, gas, and sanitary services	5,833	253,185	3,958	29,713	2,141	19,529	11,255	3,709	23,851	21.9	24.0	27.2	39.0	30.5	54.7
Trucking and warehousing	4,545	231,052	3,214	26,190	1,806	18,006	9,874	3,214	19,860	24.9	25.8	29.6	41.8	32.5	65.1
Other	*1,388	*22,133	*744	*3,523	*335	*1,523	*1,381	*495	*3,991	45.7	54.5	62.9	62.1	84.6	87.5
Wholesale and retail trade	35,230	2,243,961	21,436	31,576	14,125	176,106	163,282	23,350	188,800	8.5	9.2	14.2	14.5	11.7	25.3
Wholesale trade	5,085	411,748	2,526	6,206	1,228	18,542	58,166	4,759	60,816	22.1	13.3	24.9	34.9	20.8	48.0
Retail trade	29,088	1,821,938	18,184	24,968	12,897	157,564	100,269	18,095	121,168	9.4	10.9	16.8	15.7	14.5	27.9
Food stores	1,175	231,782	835	1,944	505	13,659	7,174	1,139	7,422	46.1	29.1	29.1	28.5	39.6	47.6
Automotive dealers and service stations	3,664	396,643	2,304	3,834	2,822	17,600	12,554	2,596	14,607	25.5	22.3	30.1	26.4	40.5	52.1
Eating and drinking places	3,731	296,705	2,703	8,915	2,951	72,789	16,507	3,196	24,540	24.5	26.4	39.9	29.1	32.1	63.7
Direct selling organizations	9,370	92,068	3,892	1,216	*725	*263	7,504	4,574	10,041	17.9	41.8	40.5	—	43.5	33.6
Other retail trade	11,148	804,740	8,450	9,057	5,894	53,253	56,530	6,490	64,458	14.9	17.6	19.9	21.4	21.0	28.9
Wholesale and retail trade not allocable	*1,057	*10,275	*726	*404	—	—	*4,847	*506	*5,016	—	—	—	—	—	—
Finance, insurance, and real estate	11,939	183,747	5,521	6,165	2,229	8,697	95,765	10,030	100,843	17.0	18.1	24.0	52.4	17.3	54.0
Finance	*22	*374	*11	*42	—	—	*87	*22	*87	—	—	—	—	—	—
Insurance agents, brokers, and service	3,129	73,344	1,416	1,189	*786	*6,494	43,499	2,869	43,544	25.3	29.6	39.6	—	27.6	82.3
Real estate	8,788	110,029	4,094	4,934	1,443	2,203	52,179	7,139	57,212	21.4	22.9	28.4	50.7	22.2	54.4
Services	40,801	758,344	23,213	24,273	11,045	96,008	225,011	33,574	234,957	8.1	13.2	15.5	19.1	10.5	26.5
Hotels and other lodging places	*720	*24,041	*720	*2,552	*324	*3,973	*4,895	*670	*5,109	—	—	—	—	—	—
Personal services	14,970	161,730	8,524	7,267	2,499	31,748	44,104	12,036	45,572	14.4	29.1	30.9	45.5	25.3	39.2
Business services	6,934	134,995	2,365	3,303	1,203	6,519	15,741	5,392	19,963	19.8	42.4	43.5	48.2	28.6	50.2
Automobile repair and services	*1,951	*70,090	*1,682	*2,095	*1,352	*10,553	*15,540	*1,621	*15,538	—	—	—	—	—	—
Amusement and recreation services, except motion picture	2,210	20,380	1,699	1,541	*748	*1,893	6,572	1,745	7,830	34.1	36.2	44.5	—	45.2	59.4
Medical and health services	2,635	125,225	1,768	1,806	1,645	15,445	71,051	2,475	71,561	26.2	19.0	23.7	22.2	19.3	70.1
Offices of physicians	1,080	68,161	878	879	767	8,140	42,844	920	43,354	28.9	24.9	31.5	30.0	24.8	70.1
Offices of dentists	*342	*33,830	*342	*557	*342	*4,382	*18,176	*342	*18,176	—	—	—	—	—	—
Other medical services	1,213	23,434	*548	*370	*536	*2,923	10,031	1,213	10,031	49.3	44.3	—	—	47.8	—
Legal services	2,746	109,702	1,121	1,701	1,624	14,180	33,712	2,510	34,841	27.8	40.2	59.8	42.3	30.1	92.7
Other services	8,635	112,181	5,334	3,978	1,652	11,697	33,396	7,125	34,443	17.4	26.9	32.6	48.8	25.6	52.5
Nature of business not allocable	*5	*5	—	—	—	—	*5	*5	*5	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5——Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Kentucky															
All industries	296,727	6,619,385	189,599	321,391	145,638	594,246	671,094	194,151	975,179	5.8	5.4	8.7	8.4	6.4	14.4
All nonfarm industries	127,190	5,440,027	65,214	136,891	40,162	507,319	640,044	102,840	726,749	4.4	5.8	9.0	9.4	5.6	14.1
Agriculture, forestry, and fishing	170,843	1,190,354	124,929	184,670	106,207	87,621	29,943	91,658	248,787	9.6	13.6	13.6	16.5	18.9	19.2
Farms	169,537	1,179,358	124,385	184,500	105,476	86,927	31,050	91,311	248,430	9.7	13.7	13.6	16.6	18.9	19.3
Field crop	115,345	557,936	75,354	90,503	60,462	36,196	60,677	76,680	170,054	11.8	16.3	18.0	20.9	22.7	28.4
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	33,811	169,546	30,115	33,121	27,532	16,179	—58,399	6,454	17,717	23.0	26.6	22.6	30.8	55.4	37.5
Hogs, sheep and goats	7,126	81,538	*6,748	*11,220	*6,791	*5,270	—17,706	*788	*2,516	52.4	48.9	—	—	—	63.7
Dairy farms	7,510	290,724	7,510	36,620	7,510	18,975	51,394	6,664	55,857	38.0	40.0	42.3	54.1	44.4	92.2
Poultry and eggs	*5	*140	*5	*128	*5	*92	—332	—	—	—	—	—	—	—	—
General livestock, except animal specialty	192	26,927	138	442	*117	*155	—545	*81	*346	47.6	42.4	41.9	—	—	49.2
Other	5,548	52,547	4,517	12,466	3,059	10,060	—26,039	*644	*1,940	32.7	46.6	38.9	39.5	—	46.4
Other agriculture, forestry, and fishing	1,106	*10,996	*544	*170	*731	*694	—1,107	*347	*357	51.6	—	—	—	—	64.6
Mining	1,539	86,629	559	8,612	830	9,119	—7,690	1,082	6,311	40.7	23.6	43.0	35.6	32.6	42.9
Construction	20,095	679,699	10,298	22,948	6,139	119,199	123,347	19,057	127,847	12.5	17.3	20.5	22.5	15.1	53.8
General building contractors and operative builders	2,673	212,845	*835	*3,696	*950	*25,189	24,567	2,277	25,112	31.8	34.1	—	—	37.2	99.8
Special trade contractors	14,463	368,104	7,300	11,034	4,214	70,570	89,694	14,453	89,821	14.9	22.5	25.8	29.7	18.1	77.2
Other construction	2,959	98,750	2,163	8,216	*975	*23,440	9,086	*2,327	*12,714	33.9	42.2	44.7	—	—	62.0
Manufacturing	4,257	210,854	2,492	8,541	1,243	43,410	13,772	3,465	16,953	27.4	36.2	45.6	41.8	39.2	58.7
Transportation, communication, electric, gas, and sanitary services	5,442	243,623	3,218	24,029	2,619	40,586	22,059	3,065	28,293	23.4	26.7	32.8	40.0	30.9	76.3
Trucking and warehousing	4,050	196,791	2,266	20,022	1,672	28,563	15,986	2,069	22,120	27.2	29.1	36.1	42.9	33.8	77.5
Other	*1,392	*46,832	*952	*4,007	*947	*12,023	*6,073	*996	*6,173	—	—	—	—	—	—
Wholesale and retail trade	41,251	3,297,249	22,465	41,925	16,627	203,397	172,069	28,510	210,219	7.8	8.1	11.9	12.9	10.0	21.8
Wholesale trade	4,306	716,585	2,380	7,024	1,408	18,959	49,061	3,508	54,744	23.6	16.6	25.9	34.8	22.9	74.6
Retail trade	33,944	2,459,201	19,186	33,971	15,169	182,808	111,905	22,551	143,384	8.7	9.6	13.6	13.8	11.3	22.7
Food stores	6,967	709,556	5,028	7,268	3,403	36,180	21,661	4,423	28,466	19.2	18.2	24.5	37.2	21.9	44.1
Automotive dealers and service stations	5,208	848,657	2,676	8,391	2,597	51,323	30,311	3,698	35,230	20.2	18.1	28.5	24.5	22.0	43.1
Eating and drinking places	4,747	290,795	3,911	8,999	4,168	53,908	8,924	3,113	17,129	23.6	25.5	30.8	26.7	30.1	54.6
Direct selling organizations	6,731	51,240	*898	*701	*820	*1,426	2,984	3,869	6,368	21.0	53.1	—	—	62.7	44.8
Other retail trade	10,291	558,953	6,673	10,614	4,181	39,971	48,025	7,648	56,171	16.4	18.3	25.0	25.1	20.0	48.0
Wholesale and retail trade not allocable	3,001	91,463	*899	*930	*50	*1,530	11,083	2,451	12,091	30.5	44.6	—	—	43.9	70.9
Finance, insurance, and real estate	10,701	199,426	3,781	6,401	1,777	8,576	71,920	9,482	77,978	15.4	18.5	32.2	32.5	18.9	38.3
Finance	**	—	**	**	**	**	**	**	**	—	—	—	—	—	—
Insurance agents, brokers, and service	**	—	**	**	**	**	**	**	**	—	—	—	—	—	—
Real estate	8,709	132,674	2,055	3,562	*432	*3,486	45,561	5,541	51,477	19.3	23.1	42.9	—	23.5	39.4
Services	41,073	657,047	21,144	25,941	9,533	79,400	237,876	36,106	251,195	8.1	12.0	15.5	22.1	9.5	20.2
Hotels and other lodging places	*489	*25,868	*469	*2,121	*249	*2,617	*400	*249	*872	—	—	—	—	—	—
Personal services	11,382	68,602	3,980	2,093	1,794	5,940	29,754	10,748	30,118	16.3	23.1	34.7	38.6	25.4	61.9
Business services	8,091	56,448	2,653	3,284	*1,771	*2,757	19,024	7,518	21,755	19.4	24.5	22.6	51.6	22.7	51.1
Automobile repair and services	*1,430	*63,759	*1,035	*2,256	*1,095	*16,842	*3,217	*1,069	*3,433	—	—	—	—	—	—
Amusement and recreation services, except motion picture	3,344	72,056	2,722	3,295	*475	*9,822	3,834	2,369	8,491	27.4	59.6	58.0	—	49.9	29.8
Medical and health services	4,522	247,001	3,224	6,800	2,179	38,648	122,771	4,422	123,875	20.8	16.6	29.2	26.8	14.9	81.2
Offices of physicians	2,414	184,821	1,772	3,525	1,507	23,154	88,425	2,314	89,529	22.2	19.2	24.6	27.2	17.8	81.2
Offices of dentists	*293	*36,831	*282	*680	*293	*5,175	*20,055	*293	*20,055	—	—	—	—	—	—
Other medical services	*1,815	*45,349	*1,170	*2,595	*379	*8,319	*14,291	*1,815	*14,291	42.3	49.6	67.7	87.0	40.5	—
Legal services	2,720	76,348	2,082	2,840	1,033	3,025	40,143	2,290	41,263	29.8	30.7	46.7	40.0	23.8	85.1
Other services	9,115	46,965	4,979	3,252	*937	*1,949	18,733	7,421	21,388	17.4	26.1	31.3	—	28.8	43.6
Nature of business not allocable	*1,728	*54,504	*713	*328	*663	*2,838	*7,798	*1,728	*7,798	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Louisiana															
All industries	155,306	5,783,668	103,426	223,633	53,602	588,043	745,864	111,112	923,846	5.5	6.4	12.1	10.5	7.2	13.5
All nonfarm industries	120,868	5,309,230	79,947	163,684	39,110	555,837	694,929	94,306	810,396	4.0	6.2	8.6	10.9	5.6	12.3
Agriculture, forestry, and fishing	40,428	649,472	29,032	69,512	16,318	67,504	76,412	21,938	143,067	17.7	29.6	33.4	45.2	34.9	29.2
Farms	34,438	474,436	23,479	59,969	14,692	32,206	50,935	16,806	113,450	20.6	37.3	38.4	37.8	43.0	31.0
Field crop	12,614	244,318	7,936	38,764	5,323	14,344	48,643	7,759	68,050	33.2	58.9	57.1	53.0	59.2	47.0
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	13,901	57,763	9,618	13,527	7,406	5,692	—36,936	*5,558	*326	32.4	45.4	33.4	46.0	—	45.5
Hogs, sheep and goats	*487	*2,822	*487	*891	*266	*174	—1,834	—	—	—	—	—	—	—	—
Dairy farms	*1,494	*121,914	*1,494	*4,819	*1,225	*11,475	*24,837	*1,494	*24,837	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*330	*19,452	*130	*316	*117	*418	*—153	*206	*185	—	—	—	—	—	—
Other	5,612	28,167	*3,814	*1,652	*355	*103	16,378	*1,789	*20,052	58.8	89.2	—	—	—	59.7
Other agriculture, forestry, and fishing	5,988	175,036	4,553	9,543	1,626	35,298	25,477	5,132	29,617	19.4	43.0	32.1	79.3	28.3	45.2
Mining	1,504	137,741	1,170	7,617	343	12,708	9,432	942	25,625	21.8	25.1	29.6	70.0	27.9	25.6
Construction	14,027	659,152	8,815	21,881	5,261	141,752	89,099	12,459	101,518	12.4	17.5	27.7	25.1	15.4	44.8
General building contractors and operative builders	2,260	246,124	1,914	4,261	1,272	61,330	19,923	2,053	21,267	28.9	33.2	35.2	48.1	33.4	19.2
Special trade contractors	10,992	294,702	6,326	9,272	3,560	58,123	68,483	10,068	74,264	14.3	21.2	25.0	29.4	18.1	65.3
Other construction	*775	*118,326	*575	*8,348	*429	*22,299	*593	*348	*5,987	—	—	—	—	—	—
Manufacturing	2,605	95,185	2,605	4,181	1,693	15,046	6,890	*1,784	*11,797	28.9	43.3	37.0	59.7	—	58.2
Transportation, communication, electric, gas, and sanitary services	5,589	266,765	4,779	29,901	1,749	34,805	32,115	3,682	37,838	19.6	30.2	26.5	56.2	27.5	34.3
Trucking and warehousing	4,270	218,213	3,730	24,227	1,535	26,794	25,753	2,874	28,111	22.6	36.0	32.3	68.2	31.5	48.2
Other	1,319	48,552	1,049	5,674	*214	*8,011	6,362	*808	*9,727	39.6	37.3	22.1	—	—	—
Wholesale and retail trade	34,175	2,944,724	23,656	41,903	15,885	185,957	160,918	24,403	191,668	7.6	9.1	17.5	13.4	11.2	25.7
Wholesale trade	3,288	687,001	2,403	8,463	1,105	28,484	41,418	2,781	43,039	23.5	17.7	22.2	22.2	24.3	67.7
Retail trade	30,405	2,253,334	20,795	32,868	14,780	157,473	120,818	21,606	148,601	8.1	10.6	21.5	15.3	12.6	27.9
Food stores	5,566	506,085	5,020	6,650	2,229	14,813	21,656	4,179	25,599	19.1	21.6	24.2	27.6	24.3	53.9
Automotive dealers and service stations	3,807	606,404	2,792	3,930	2,710	33,124	24,004	2,861	30,786	21.3	23.0	25.1	33.5	31.4	88.7
Eating and drinking places	7,743	311,606	5,203	5,917	4,417	40,821	19,229	5,324	23,591	16.9	22.4	26.5	32.8	26.5	47.0
Direct selling organizations	5,246	96,264	1,882	852	*686	*3,081	5,911	3,634	7,140	20.2	44.1	40.4	—	31.2	43.9
Other retail trade	8,043	732,975	5,898	15,517	4,738	65,634	50,018	5,606	61,505	15.1	18.9	42.8	24.4	21.5	35.6
Wholesale and retail trade not allocable	*484	*4,389	*468	*574	—	—	*—1,318	*16	*26	—	—	—	—	—	—
Finance, insurance, and real estate	11,279	210,690	4,903	8,379	1,399	19,468	78,297	8,549	82,846	12.6	21.0	22.9	60.7	17.9	32.6
Finance	*270	*24,819	*268	*114	*68	*11,600	*2,635	*68	*3,568	—	—	—	—	—	—
Insurance agents, brokers, and service	2,371	86,531	1,150	2,429	753	5,690	37,584	2,371	37,584	24.9	35.4	45.2	48.0	27.6	—
Real estate	8,638	99,340	3,485	5,836	578	2,176	36,078	6,110	41,694	14.8	20.9	26.9	48.0	23.8	34.6
Services	45,535	812,625	29,456	40,279	11,154	110,805	289,679	37,179	324,467	6.7	9.3	12.8	16.1	9.1	24.1
Hotels and other lodging places	466	17,822	466	3,237	*46	*3,174	—6,289	**	**	63.9	16.8	30.3	—	—	40.1
Personal services	14,953	133,662	10,094	5,449	2,510	25,628	25,287	12,423	29,638	12.4	31.6	39.3	48.0	19.8	41.5
Business services	5,159	97,652	2,423	5,467	1,443	12,938	36,567	4,057	38,752	19.9	23.1	41.5	47.9	25.6	47.7
Automobile repair and services	2,380	28,386	*952	*829	*912	*3,827	6,584	1,858	7,182	30.5	46.8	—	—	53.3	71.6
Amusement and recreation services, except motion picture	3,595	28,766	2,336	5,635	*229	*81	—4,820	1,970	7,806	23.5	35.0	37.0	—	36.5	54.9
Medical and health services	6,546	313,057	4,303	9,343	2,911	44,153	164,230	6,232	165,920	14.9	14.7	23.7	20.8	14.1	41.5
Offices of physicians	3,707	215,452	3,098	7,163	2,156	24,821	121,043	3,530	121,726	18.1	17.7	28.6	22.0	16.4	62.4
Offices of dentists	*602	*61,162	*536	*1,635	*536	*11,625	*29,474	*602	*29,474	—	—	—	—	—	—
Other medical services	2,237	36,443	*669	*545	*219	*7,707	13,713	2,100	14,720	30.0	34.4	—	—	42.6	55.4
Legal services	2,554	78,469	1,927	2,946	1,252	7,707	36,892	2,451	37,117	24.2	24.1	47.2	35.5	26.2	84.1
Other services	9,882	114,811	6,955	7,373	1,851	13,299	31,228	**	**	14.6	22.9	28.6	45.7	—	48.7
Nature of business not allocable	*166	*7,332	—	—	—	—	*5,022	*166	*5,022	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Maine															
All industries	58,307	1,950,222	39,737	78,762	20,087	200,129	246,594	43,531	286,600	3.3	4.2	7.3	6.3	4.6	18.9
All nonfarm industries	53,372	1,734,572	35,753	62,184	16,863	177,063	236,346	41,451	263,787	2.5	4.1	5.3	6.4	3.9	8.7
Agriculture, forestry, and fishing	10,325	280,037	7,593	21,947	4,149	27,684	33,342	6,913	47,149	14.0	15.2	21.9	20.6	18.7	45.9
Farms	4,935	215,650	3,984	16,578	3,224	23,066	10,248	2,080	22,813	28.0	19.4	26.6	24.1	36.6	50.3
Field crop	501	11,555	102	1,067	113	2,268	602	*418	*782	69.3	59.1	70.2	70.1	—	46.1
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	149	1,222	*122	*339	*93	*204	—297	*59	*61	41.6	33.1	—	—	—	—
Hogs, sheep and goats	*114	*91	*114	*99	*86	*30	*—256	—	—	—	—	—	—	—	—
Dairy farms	1,867	66,780	*1,524	*6,121	*1,067	*5,554	*4,238	*656	*9,274	51.4	50.3	—	—	—	—
Poultry and eggs	740	106,381	705	5,341	711	10,661	6,210	*621	*7,169	59.8	20.0	56.4	32.9	—	52.0
General livestock, except animal specialty	*829	763	*829	*1,759	*800	*128	*—4,429	—	—	—	—	—	—	—	—
Other	735	26,858	568	1,852	354	4,221	4,180	326	5,527	19.0	37.9	38.2	47.4	40.2	39.6
Other agriculture, forestry, and fishing	5,390	64,387	3,609	5,369	925	4,618	23,094	4,833	24,336	7.8	13.2	15.3	29.3	11.5	31.8
Mining	*45	*2,873	*38	*54	**	**	*517	*42	*695	—	—	—	—	—	—
Construction	7,125	215,994	4,610	9,992	3,060	42,455	32,646	6,380	34,908	7.2	10.4	14.8	14.7	9.1	27.9
General building contractors and operative builders	1,032	69,516	857	2,160	695	16,353	7,135	873	8,243	16.3	19.2	25.6	24.8	20.8	47.0
Special trade contractors	5,669	124,101	3,413	5,362	2,032	20,296	23,715	5,181	24,503	8.3	12.8	18.1	18.0	10.4	34.2
Other construction	424	22,377	340	2,470	333	5,806	1,796	326	2,162	25.1	38.0	38.2	52.6	33.7	63.1
Manufacturing	3,959	92,565	2,823	6,032	853	15,498	10,783	3,206	12,931	13.2	16.8	16.8	23.5	15.0	37.0
Transportation, communication, electric, gas, and sanitary services	3,021	70,179	2,531	9,281	982	9,963	7,829	1,858	9,777	9.6	18.1	18.8	33.2	18.4	25.6
Trucking and warehousing	1,897	54,267	1,637	7,929	738	8,837	5,500	1,217	6,780	12.1	21.1	21.2	43.0	22.3	35.0
Other	1,124	15,912	894	1,352	*244	*3,126	2,329	641	2,997	15.6	34.4	27.6	—	18.0	32.7
Wholesale and retail trade	13,467	948,115	9,311	15,416	5,904	58,826	52,655	9,551	63,668	5.1	6.3	9.1	8.7	7.2	15.9
Wholesale trade	1,267	126,430	781	2,446	297	5,294	9,411	1,077	10,702	14.1	14.9	29.3	25.1	17.4	50.0
Retail trade	11,902	814,420	8,351	12,718	5,546	51,388	42,580	8,294	52,146	5.5	6.9	9.4	9.3	7.9	17.0
Food stores	1,458	222,005	1,383	2,569	907	10,669	8,851	1,159	10,620	13.3	13.0	15.1	15.7	16.8	38.9
Automotive dealers and service stations	1,831	242,369	1,450	2,428	1,111	12,441	8,638	1,298	11,781	13.2	12.9	17.2	15.5	15.2	37.3
Eating and drinking places	1,054	62,119	875	2,143	817	12,810	4,406	730	5,670	16.2	21.1	27.3	24.3	24.6	59.7
Direct selling organizations	2,265	10,750	548	88	*296	*30	774	1,358	1,261	13.8	32.4	34.9	—	32.6	27.4
Other retail trade	5,284	277,177	4,095	5,490	2,415	15,438	19,709	3,749	22,814	8.7	12.5	16.0	16.7	12.9	19.8
Wholesale and retail trade not allocable	298	5,265	*179	*252	*61	*144	664	*180	*820	31.2	48.5	—	—	—	68.5
Finance, insurance, and real estate	2,773	37,821	1,339	1,090	279	1,183	13,871	2,107	14,735	12.2	23.3	24.3	32.9	15.0	39.3
Finance	*68	*1,258	—	—	—	—	*898	*68	*898	—	—	—	—	—	—
Insurance agents, brokers, and service	772	7,514	472	163	*108	*321	2,939	438	3,084	32.5	37.0	55.1	—	30.5	50.7
Real estate	1,935	29,049	867	927	171	862	10,034	1,603	10,753	11.6	26.8	26.8	40.9	17.8	46.1
Services	17,534	304,193	11,492	14,950	4,859	48,491	94,597	13,416	102,383	4.4	7.5	9.7	13.6	7.3	13.9
Hotels and other lodging places	1,427	33,294	1,324	4,937	637	4,478	2,742	724	4,382	13.6	22.9	20.8	30.2	29.3	31.4
Personal services	3,123	18,631	1,871	906	560	2,537	5,114	2,571	6,046	9.3	17.4	23.8	36.4	15.5	43.9
Business services	2,747	31,984	1,292	1,405	386	3,677	7,294	2,025	8,106	12.0	27.2	41.4	56.3	19.2	38.4
Automobile repair and services	1,054	37,139	829	1,275	448	6,573	3,957	835	4,464	15.9	24.4	43.1	34.6	24.7	44.6
Amusement and recreation services, except motion picture	1,623	11,264	1,224	1,056	317	1,128	—54	697	2,198	12.9	27.0	22.5	40.5	32.6	24.5
Medical and health services	2,414	99,264	1,732	3,150	1,274	14,745	50,892	2,204	51,461	10.5	12.7	14.7	17.4	11.9	42.9
Offices of physicians	785	42,145	633	1,059	476	4,360	27,124	739	27,229	13.6	12.1	15.9	16.9	11.9	88.6
Offices of dentists	506	32,042	506	891	433	6,791	14,148	450	14,248	30.1	32.2	31.1	33.9	33.5	80.8
Other medical services	1,123	25,077	593	1,200	365	3,594	9,620	1,015	9,974	15.3	21.0	27.5	23.7	21.4	57.4
Legal services	695	26,719	490	549	443	6,572	11,883	667	11,887	19.4	24.8	30.9	50.1	21.7	88.2
Other services	4,451	45,938	2,730	1,572	794	6,781	12,769	3,693	13,839	10.8	19.4	18.6	47.4	15.9	44.9
Nature of business not allocable	*58	*445	—	—	—	—	*354	*58	*354	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Maryland															
All industries	150,636	4,394,033	97,825	139,339	44,163	518,789	625,370	107,954	959,301	6.1	6.4	10.9	10.1	5.6	16.4
All nonfarm industries	137,677	4,108,734	77,151	96,312	36,712	495,680	609,778	101,311	897,551	3.7	6.5	7.7	10.4	5.5	11.1
Agriculture, forestry, and fishing	18,801	383,212	14,365	49,860	9,579	39,855	42,615	10,988	95,069	18.9	24.5	27.3	28.7	23.8	38.1
Farms	12,759	287,299	10,674	43,027	7,451	23,109	15,582	8,643	61,750	26.2	30.8	30.9	32.4	33.1	42.6
Field crop	2,850	88,986	2,574	13,012	2,490	3,604	20,454	2,233	27,763	47.3	50.8	63.8	37.1	52.5	87.9
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	2,012	12,556	1,805	5,850	1,696	4,535	−12,776	*7	*121	66.5	56.1	49.8	63.1	—	51.6
Hogs, sheep and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	*2,743	*111,895	*2,743	*14,412	*1,445	*8,954	*1,424	*1,445	*18,977	—	—	—	—	—	—
Poultry and eggs	*2,643	*44,113	*2,422	*7,140	*1,534	*4,952	*13,867	*2,578	*14,501	—	—	—	—	—	—
General livestock, except animal specialty	*42	*5,093	*42	*1,059	*26	*819	*−2,905	—	—	—	—	—	—	—	51.6
Other	2,469	24,856	1,088	1,754	*260	*2,245	−4,472	*380	*818	53.5	63.2	37.1	—	—	—
Other agriculture, forestry, and fishing	5,842	95,913	3,691	6,633	2,128	16,845	27,223	4,345	33,318	19.3	32.4	41.4	51.6	29.3	43.8
Mining	174	*13,842	*19	*45	—	—	−1,088	*19	*204	72.4	—	—	—	—	82.1
Construction	14,246	529,151	8,171	11,489	6,439	139,287	102,339	11,794	110,468	12.3	18.3	24.8	23.6	17.4	50.9
General building contractors and operative builders	2,459	172,606	*817	*1,129	1,487	48,906	32,301	2,190	32,650	28.9	33.8	—	39.3	32.0	99.8
Special trade contractors	11,787	356,545	7,354	10,340	4,952	90,381	70,037	9,604	77,818	13.5	21.7	28.9	29.4	20.7	52.7
Manufacturing	2,544	90,252	1,058	2,559	*1,038	*19,236	11,616	1,821	12,377	28.2	41.4	69.0	—	40.7	57.5
Transportation, communication, electric, gas, and sanitary services	8,324	137,492	5,813	9,316	*1,364	*10,211	35,119	6,833	40,160	16.3	20.0	23.1	—	23.0	52.0
Trucking and warehousing	4,149	98,931	2,968	7,235	*567	*8,955	23,705	3,569	26,455	23.0	25.0	28.2	—	28.8	57.1
Other	4,175	38,561	2,645	2,081	*797	*3,256	11,414	3,264	13,705	23.0	31.4	33.8	—	38.0	91.7
Wholesale and retail trade	29,857	1,947,865	14,845	19,335	10,471	155,222	134,057	19,622	152,065	8.1	11.4	14.8	14.6	12.5	24.8
Wholesale trade	3,356	225,207	1,982	3,380	507	8,831	41,886	3,350	41,887	24.2	23.6	46.5	49.5	25.2	81.3
Retail trade	25,375	1,678,020	12,591	15,671	9,817	144,567	91,133	15,667	108,119	8.8	12.7	15.3	15.4	14.6	26.0
Food stores	1,134	154,686	788	867	788	8,823	3,450	788	4,353	39.3	37.5	38.0	42.5	42.7	75.7
Automotive dealers and service stations	1,796	619,676	1,732	3,521	1,592	48,182	26,376	1,533	26,737	25.9	21.6	29.1	25.5	25.2	91.4
Eating and drinking places	2,337	161,088	1,796	3,685	1,647	16,889	13,661	2,067	15,151	30.4	36.7	36.5	40.6	36.4	99.8
Direct selling organizations	9,528	53,871	*1,902	*1,046	*884	*2,351	2,581	4,759	7,434	14.6	34.4	—	—	40.9	45.1
Other retail trade	10,578	668,599	6,373	6,552	4,906	68,322	45,065	8,520	54,444	13.7	20.9	24.2	24.5	23.2	36.9
Wholesale and retail trade not allocable	926	*48,438	*272	*284	*147	*1,824	1,038	*805	*2,059	37.6	—	—	—	—	60.6
Finance, insurance, and real estate	14,749	222,130	6,448	5,847	1,659	8,868	99,593	11,611	109,221	11.0	18.8	22.7	32.8	15.2	29.8
Finance	*337	*19,478	*330	*33	—	—	*4,390	*337	*4,390	—	—	—	—	—	—
Insurance agents, brokers, and service	3,291	76,907	2,630	2,141	1,001	5,064	42,982	2,821	44,675	23.1	25.3	37.1	49.3	25.6	87.3
Real estate	11,121	125,745	3,486	3,673	658	3,804	52,341	8,453	60,156	12.8	23.4	29.0	39.0	19.6	30.6
Services	59,851	1,054,053	38,845	40,917	13,143	144,833	393,189	43,368	431,770	5.6	8.0	11.3	20.1	8.1	15.3
Hotels and other lodging places	*354	*3,653	*354	*953	*30	*531	*−67	*29	*393	—	—	—	—	—	—
Personal services	10,588	95,724	7,059	3,410	1,948	24,209	22,932	7,135	25,317	14.4	32.9	26.9	71.0	27.5	29.7
Business services	13,081	168,519	7,276	10,634	1,589	32,534	44,855	8,711	55,989	11.9	24.9	29.9	49.7	19.7	28.6
Automobile repair and services	1,968	88,447	*1,789	*2,174	*1,395	*10,859	5,560	*1,196	*8,790	31.9	41.8	—	—	—	58.3
Amusement and recreation services, except motion picture	4,875	47,851	4,182	6,491	686	7,097	−8,770	2,211	4,100	20.8	44.8	29.9	53.8	49.4	29.9
Medical and health services	6,658	392,791	6,159	9,568	3,709	44,887	213,704	8,189	214,463	12.7	13.6	18.9	23.2	12.7	80.7
Offices of physicians	4,488	231,126	3,464	4,565	1,908	28,798	134,799	4,065	134,940	16.3	17.2	22.2	32.6	15.9	55.1
Offices of dentists	1,935	119,795	1,597	4,136	1,339	16,724	55,681	1,868	56,279	26.3	27.0	35.1	32.9	26.2	96.5
Other medical services	2,236	41,810	*1,098	*867	*484	*1,345	23,244	2,236	23,244	28.8	36.6	—	—	34.5	—
Legal services	4,250	116,932	1,979	3,166	1,254	6,981	67,693	3,673	69,744	18.6	20.9	42.3	38.3	19.5	79.2
Other services	18,058	140,196	8,045	4,521	2,332	15,955	47,302	12,222	52,974	11.2	22.6	27.6	70.5	19.3	30.5
Nature of business not allocable	2,490	16,238	*485	*191	*470	*1,177	7,731	*1,900	*7,968	28.1	48.9	—	—	—	62.3

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Massachusetts															
All industries	190,892	5,883,784	114,988	154,888	49,770	575,820	1,197,108	153,085	1,312,367	3.4	5.6	7.8	9.2	4.6	11.4
All nonfarm industries	185,013	5,685,940	110,355	139,888	48,801	549,650	1,202,027	150,668	1,302,778	3.3	5.5	7.0	9.3	4.6	11.6
Agriculture, forestry, and fishing	11,321	258,692	9,057	20,560	3,771	35,365	8,327	8,333	25,536	24.0	41.5	35.1	45.4	37.5	32.9
Farms	5,879	197,844	4,631	15,102	2,969	26,170	−4,919	2,419	9,589	42.3	52.7	46.5	54.6	76.6	40.8
Field crop	*83	*1,129	*83	*353	*12	*196	*−254	*5	*425	—	—	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*21	*455	*21	*391	*21	*206	*−721	—	—	—	—	—	—	—	66.3
Hogs, sheep and goats	*228	*2,401	*228	*236	—	—	*−2,255	—	—	—	—	—	—	—	—
Dairy farms	*1,119	*61,045	*1,119	*2,758	*1,119	*4,716	*6,743	*1,109	*7,255	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	4,428	132,813	3,180	11,364	1,817	21,052	−8,432	*1,305	*1,909	50.0	64.3	57.4	64.3	—	52.8
Other agriculture, forestry, and fishing	5,442	60,848	4,426	5,458	*802	*9,195	11,246	3,914	15,947	20.1	43.0	30.8	—	38.5	46.4
Mining	308	11,486	*77	*43	—	—	2,120	*158	2,617	50.7	91.4	—	—	90.9	60.0
Construction	21,765	865,037	14,328	16,738	7,374	104,410	126,618	19,640	131,214	10.1	16.8	21.8	25.6	13.8	39.7
General building contractors and operative builders	3,299	183,091	2,649	3,113	1,713	31,448	27,514	2,770	28,722	25.2	35.1	47.7	56.2	32.5	50.5
Special trade contractors	16,267	496,199	11,480	11,150	5,462	71,038	97,436	16,671	100,824	11.1	19.3	19.7	26.1	15.4	50.7
Other construction	*199	*15,747	*199	*2,475	*199	*1,924	*1,668	*199	*1,668	—	—	—	—	—	—
Manufacturing	8,592	170,587	4,032	6,048	1,632	41,293	14,430	4,935	18,723	18.2	33.7	39.0	53.4	29.3	52.1
Transportation, communication, electric, gas, and sanitary services	5,528	94,746	3,214	6,737	*648	*3,844	30,130	4,616	31,682	20.4	29.3	33.5	—	29.8	62.3
Trucking and warehousing	1,379	58,674	*1,109	*4,621	*441	*3,127	10,341	*1,157	*11,218	39.1	43.4	—	—	—	99.7
Other	4,149	36,072	2,105	2,116	*207	*717	19,789	3,459	20,464	23.8	31.0	45.0	—	40.0	60.7
Wholesale and retail trade	40,725	2,540,734	25,465	32,368	13,321	141,249	227,552	29,119	257,338	7.0	9.7	13.4	14.0	9.8	23.1
Wholesale trade	8,453	437,570	3,781	4,328	1,051	15,603	90,819	7,012	93,382	15.2	17.3	24.2	28.7	17.6	50.7
Retail trade	31,158	2,089,785	21,152	27,939	12,242	125,634	128,356	21,059	155,307	8.0	11.3	15.1	15.4	11.9	25.0
Food stores	3,163	388,162	2,782	4,167	*1,483	*13,362	19,248	2,520	22,153	24.6	28.2	31.2	—	29.4	72.6
Automotive dealers and service stations	4,054	667,001	3,620	4,382	2,942	35,043	21,061	3,426	24,365	21.2	22.2	25.6	26.1	28.2	51.6
Eating and drinking places	4,051	143,835	3,028	4,840	2,152	20,597	16,074	3,306	16,691	22.6	29.2	31.6	38.5	30.5	57.1
Direct selling organizations	3,748	21,719	*871	*484	*490	*1,011	1,883	1,747	3,255	23.8	51.2	—	—	52.8	40.9
Other retail trade	16,152	869,068	10,851	14,086	5,175	55,621	70,090	10,060	88,843	11.2	16.1	24.9	25.0	16.9	32.8
Wholesale and retail trade not allocable	*1,104	*13,379	*552	*101	*28	*12	*8,577	*1,048	*8,649	—	—	—	—	—	—
Finance, insurance, and real estate	13,595	351,291	4,819	7,580	1,197	12,454	112,103	10,698	122,613	11.7	16.6	23.0	30.8	15.1	18.8
Finance	837	35,183	*272	*178	*34	*607	4,898	862	6,142	42.3	13.3	—	—	47.1	18.5
Insurance agents, brokers, and service	3,111	86,107	1,024	902	856	8,176	39,493	2,698	39,936	23.8	26.6	45.0	43.8	27.0	81.9
Real estate	9,647	230,001	3,323	6,500	307	3,671	68,714	7,338	76,735	14.2	23.2	26.1	38.1	19.2	22.1
Services	90,769	1,787,820	53,960	64,737	21,821	237,160	674,509	77,531	719,516	4.6	7.0	10.7	12.9	6.3	18.6
Hotels and other lodging places	1,059	72,898	*790	*8,461	*789	*11,371	*11,281	*859	*13,435	43.2	41.1	—	—	—	—
Personal services	10,696	152,332	7,222	8,037	3,153	26,491	35,765	8,603	39,529	14.6	32.1	40.4	49.3	23.1	43.9
Business services	16,393	239,329	9,069	6,648	3,404	38,981	87,879	16,245	98,946	10.4	17.7	21.4	51.6	14.8	49.0
Automobile repair and services	3,949	137,499	3,727	3,740	*1,441	*18,383	19,080	3,258	19,450	23.6	33.8	31.5	—	31.0	60.6
Amusement and recreation services, except motion picture	6,356	78,914	4,202	7,824	*445	*5,364	−3,468	4,263	13,251	17.6	33.0	31.1	—	35.7	31.5
Medical and health services	18,438	814,380	10,181	18,659	8,062	90,588	294,853	17,044	298,168	9.8	11.1	16.5	15.4	10.6	32.0
Offices of physicians	5,838	242,391	3,850	3,888	2,335	26,348	143,314	5,099	144,238	14.4	15.8	17.9	26.7	14.8	48.0
Offices of dentists	3,557	211,945	2,159	9,044	2,667	40,233	80,884	3,158	81,932	21.9	22.5	28.0	24.0	22.3	72.5
Other medical services	9,043	160,044	3,172	3,727	1,060	24,007	70,655	8,787	71,998	15.4	19.1	21.9	29.7	19.8	44.0
Legal services	7,876	250,824	5,240	5,551	2,818	31,919	135,413	7,060	137,759	14.5	15.8	19.1	23.3	15.3	64.6
Other services	24,002	241,744	13,529	7,617	3,709	16,063	83,706	20,179	98,978	9.2	15.6	18.9	30.5	16.2	29.8
Nature of business not allocable	*289	*3,291	*234	*177	*6	*45	*2,317	*55	*2,928	—	—	—	—	—	—

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[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Michigan															
All industries	357,231	11,881,388	243,568	514,815	116,826	1,200,883	1,541,865	229,842	1,867,865	3.9	5.1	10.8	7.4	4.3	8.0
All nonfarm industries	275,597	10,392,873	168,619	317,180	85,724	1,087,828	1,503,054	197,777	1,719,101	2.7	4.4	6.3	6.8	4.0	8.8
Agriculture, forestry, and fishing	87,575	1,624,981	80,091	207,744	34,216	139,024	63,675	36,000	180,978	13.6	24.7	25.1	38.0	23.9	15.5
Farms	81,634	1,468,493	74,949	197,655	31,102	113,055	38,811	32,065	148,784	14.5	27.2	26.4	46.1	28.4	16.3
Field crop	49,645	466,290	46,572	66,608	13,181	14,122	10,635	17,945	58,507	18.7	28.1	24.5	37.0	38.8	22.6
Beef cattle feedlots	*21	*22,799	*21	*82	—	—	*51	*5	*154	—	—	—	—	—	—
Beef cattle, except feedlots	7,988	108,773	7,714	10,404	3,058	12,566	8,627	*4,318	*21,806	45.4	64.5	53.5	82.1	—	24.8
Hogs, sheep and goats	*4,781	*108,288	*4,781	*8,596	*3,223	*998	*—4,376	*343	*1,951	—	—	—	—	—	—
Dairy farms	7,944	478,742	4,960	63,114	4,864	58,251	40,717	*7,423	*48,217	47.1	67.8	63.9	84.2	—	57.4
Poultry and eggs	*1,388	*181,566	*1,388	*22,083	*1,388	*12,439	*5,930	*1,322	*6,187	—	—	—	—	—	—
General livestock, except animal specialty	*24	*49	*24	*192	*24	*179	*—469	—	—	—	—	—	—	—	—
Other	9,843	101,986	9,489	23,576	5,384	14,500	—22,304	*709	*11,942	39.1	36.1	40.1	47.0	—	36.5
Other agriculture, forestry, and fishing	5,941	156,488	5,142	10,089	3,114	25,969	24,864	3,935	32,214	18.3	29.8	27.4	31.4	29.6	41.7
Mining	1,015	54,939	372	1,648	*72	*5,995	2,654	822	7,552	31.9	43.9	43.5	—	33.6	47.7
Construction	33,865	1,364,983	24,086	55,192	14,748	207,918	181,459	27,443	200,112	8.7	12.8	19.7	17.8	11.6	32.3
General building contractors and operative builders	6,959	597,797	5,084	10,221	4,298	66,638	51,701	6,069	57,262	16.9	21.3	33.7	28.3	20.2	47.4
Special trade contractors	24,353	732,431	17,896	41,403	10,101	138,386	115,591	19,510	128,236	9.6	18.1	24.2	22.9	13.9	42.6
Other construction	*2,553	*38,755	*1,106	*3,568	*347	*2,894	*14,167	*1,864	*14,614	—	—	—	—	—	—
Manufacturing	5,904	213,378	3,944	6,920	2,226	30,148	30,437	4,206	39,838	18.9	24.8	30.3	35.9	26.1	68.2
Transportation, communication, electric, gas, and sanitary services	11,311	237,312	9,008	33,935	2,506	20,489	14,788	6,589	32,930	13.9	18.0	20.4	47.6	23.5	35.5
Trucking and warehousing	8,051	186,223	6,485	26,966	1,971	10,845	12,203	4,942	25,764	18.6	19.3	23.8	50.0	26.8	45.6
Other	3,260	51,089	2,523	6,969	*535	*9,644	2,585	*1,647	*7,166	25.3	45.5	37.0	—	—	40.3
Wholesale and retail trade	81,917	5,843,744	48,189	95,601	33,384	436,421	391,743	50,936	468,935	4.9	6.8	9.9	9.8	7.4	14.7
Wholesale trade	8,611	1,044,724	6,203	14,631	3,663	56,686	93,466	6,201	106,369	14.4	14.4	17.9	22.6	15.6	48.1
Retail trade	70,726	4,478,194	40,944	79,556	29,554	371,989	271,177	42,442	332,725	5.3	7.5	11.4	10.9	8.7	14.3
Food stores	8,312	1,265,304	7,616	17,062	4,919	69,612	86,978	6,405	78,484	14.7	14.5	18.6	19.0	18.6	44.0
Automotive dealers and service stations	8,681	1,158,340	5,227	6,462	5,035	72,560	39,865	5,312	47,139	14.9	15.5	20.5	27.5	20.7	27.4
Eating and drinking places	9,719	766,633	7,880	24,915	7,681	140,068	44,307	6,280	58,569	14.5	16.9	19.2	20.1	20.8	32.3
Direct selling organizations	19,704	83,555	4,242	1,760	*1,382	*631	19,014	10,907	24,419	10.5	23.6	37.0	—	26.6	27.4
Other retail trade	24,310	1,202,362	15,979	29,357	10,537	89,018	101,013	13,538	124,114	9.2	14.7	23.4	18.7	14.9	21.3
Wholesale and retail trade not allocable	2,580	120,826	1,042	1,414	*167	*7,746	27,100	2,293	27,841	27.3	31.1	38.0	—	33.8	85.4
Finance, insurance, and real estate	30,707	548,629	11,137	15,276	3,870	35,301	208,234	22,030	226,602	8.6	14.7	24.4	32.7	11.5	21.7
Finance	*231	*1,103	*225	*125	—	—	*381	*230	*382	—	—	—	—	—	—
Insurance agents, brokers, and service	7,332	219,440	3,086	2,385	1,979	17,170	61,343	5,615	68,358	18.2	30.6	32.0	36.4	21.9	40.8
Real estate	23,144	328,086	7,826	12,766	1,891	18,131	146,510	16,185	157,862	10.2	13.5	28.6	53.5	13.5	24.4
Services	103,439	2,180,368	65,741	98,075	25,607	325,485	644,393	80,924	706,421	4.5	7.4	10.8	12.2	6.5	14.5
Hotels and other lodging places	3,386	176,492	3,386	13,073	1,360	31,935	6,584	1,976	15,714	25.3	39.0	27.8	49.1	43.2	37.4
Personal services	23,281	311,327	14,335	18,443	4,811	67,836	62,581	19,240	71,614	9.7	18.6	23.0	25.0	17.2	34.4
Business services	19,068	266,273	10,046	11,293	2,399	36,669	87,239	15,238	94,501	10.1	17.2	27.9	40.1	16.7	31.5
Automobile repair and services	5,365	221,551	4,105	13,170	2,290	33,765	25,067	3,603	28,942	19.5	28.9	43.0	39.2	31.4	44.6
Amusement and recreation services, except motion picture	9,893	111,706	7,696	11,919	*1,961	*14,023	1,601	5,580	16,730	18.9	43.7	44.9	—	28.6	40.5
Medical and health services	14,694	648,817	10,750	17,646	6,902	87,432	323,959	13,013	329,670	10.3	10.5	17.2	15.9	10.3	34.0
Offices of physicians	5,315	225,481	4,189	6,018	2,059	21,353	135,656	4,743	138,377	15.4	15.1	21.5	20.0	15.3	48.4
Offices of dentists	3,554	257,200	2,699	6,999	2,696	37,858	125,314	3,285	126,163	19.9	18.2	35.0	21.0	17.9	99.8
Other medical services	5,825	166,136	3,662	4,629	2,147	28,220	62,989	4,985	65,130	18.1	21.9	27.1	37.6	21.3	53.7
Legal services	2,916	102,928	1,797	2,380	1,395	15,251	49,443	2,520	50,149	22.8	25.3	33.4	34.2	24.6	63.9
Other services	24,836	321,272	13,624	10,151	4,489	38,552	87,919	19,154	99,101	9.1	18.4	18.5	48.6	16.7	28.1
Nature of business not allocable	*1,498	*9,034	*1,000	*426	*199	*102	*4,482	*1,492	*4,499	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Minnesota															
All industries	283,409	9,230,115	210,488	743,842	129,264	758,067	1,080,201	193,046	1,434,220	5.2	7.5	12.1	9.2	8.1	17.8
All nonfarm industries	167,244	5,637,442	102,555	185,312	51,791	628,722	748,327	121,522	861,939	3.5	6.0	8.2	10.5	5.5	11.1
Agriculture, forestry, and fishing	121,513	3,631,860	112,099	564,340	78,938	134,523	328,432	74,087	578,515	11.1	16.5	15.8	16.6	18.3	24.8
Farms	116,165	3,592,673	107,933	558,530	77,473	129,345	331,874	71,524	572,281	11.5	16.7	15.9	17.1	18.5	25.7
Field crop	54,682	1,321,065	47,815	259,786	28,069	36,671	194,087	36,763	300,780	16.9	19.3	25.2	31.0	24.8	42.4
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	19,831	750,251	18,577	89,588	17,327	17,543	—72,509	5,432	16,260	31.1	60.2	46.8	44.4	48.8	44.3
Hogs, sheep and goats	6,419	275,032	6,419	37,111	6,198	10,681	41,748	*2,699	*64,010	54.0	49.4	52.1	52.1	—	60.6
Dairy farms	29,743	1,183,235	29,743	157,272	24,263	55,647	169,344	26,139	176,521	21.4	22.9	24.3	28.6	30.4	73.5
Poultry and eggs	*347	*47,815	*347	*7,866	*347	*4,257	*11,327	*347	*11,327	—	—	—	—	—	—
General livestock, except animal specialty	*1,808	*19,790	*1,808	*1,589	*494	*510	*—4,593	*5	*1	—	—	—	—	—	—
Other	3,335	15,485	3,224	5,338	*775	*4,036	—7,530	*140	*3,382	42.7	53.7	34.8	—	—	36.1
Other agriculture, forestry, and fishing	5,348	39,187	4,166	5,810	*1,463	*5,178	—3,442	2,563	6,234	20.0	46.5	41.6	—	40.7	35.4
Mining	7	*2,778	7	*299	—	—	*172	4	*562	—	—	—	—	—	—
Construction	22,378	807,028	14,847	32,362	9,252	170,965	127,563	18,553	139,638	9.9	16.5	24.7	22.2	13.8	43.7
General building contractors and operative builders	2,864	228,047	2,351	3,459	1,377	36,010	20,772	1,835	26,901	26.1	34.6	38.9	46.8	34.7	72.4
Special trade contractors	17,477	499,700	10,461	12,501	6,952	115,211	99,784	15,574	102,334	11.3	20.0	24.6	27.7	15.8	45.9
Other construction	2,035	79,281	2,035	16,402	*923	*19,744	7,007	*1,344	*10,401	32.0	48.3	44.3	—	—	76.5
Manufacturing	4,844	234,109	4,107	12,813	1,792	34,765	9,733	2,339	19,823	21.0	35.0	34.7	37.8	38.1	44.6
Transportation, communication, electric, gas, and sanitary services	8,571	381,771	7,051	26,218	2,460	61,813	41,777	6,582	49,291	16.1	22.3	26.3	34.7	23.4	43.8
Trucking and warehousing	6,724	347,785	5,473	22,306	2,151	58,335	40,713	5,573	44,315	18.4	24.1	29.7	36.7	25.5	56.4
Other	1,847	33,986	1,578	3,912	*309	*3,478	1,064	*1,009	*4,966	33.8	40.1	49.9	—	—	66.1
Wholesale and retail trade	49,426	2,972,874	27,205	43,774	19,281	199,229	202,684	35,150	232,651	6.7	8.8	11.7	14.6	10.0	20.1
Wholesale trade	11,577	745,822	6,016	9,662	2,993	12,606	81,921	9,185	86,406	13.3	15.0	22.4	24.2	18.8	36.3
Retail trade	36,865	2,191,363	20,315	33,395	15,813	186,142	121,278	25,579	145,578	7.8	10.8	13.8	15.5	12.6	23.8
Food stores	2,170	409,144	2,170	6,120	1,700	24,181	9,986	1,830	11,014	29.2	24.7	38.4	23.9	33.5	48.7
Automotive dealers and service stations	5,306	781,054	3,803	8,443	3,581	48,748	38,740	4,465	40,512	18.6	19.2	26.2	26.3	22.3	56.9
Eating and drinking places	3,614	192,057	2,490	5,479	2,457	37,740	11,549	2,598	15,285	24.4	33.6	40.2	44.2	38.3	56.1
Direct selling organizations	12,211	25,273	*1,042	*154	*1,067	*639	3,586	8,032	6,621	15.5	22.0	—	—	28.4	41.6
Other retail trade	13,564	783,835	10,810	13,199	7,008	74,834	57,415	8,654	72,146	12.0	17.8	18.6	25.3	19.7	34.3
Wholesale and retail trade not allocable	*984	*35,689	*874	*717	*475	*481	*—533	*386	*665	—	—	—	—	—	—
Finance, insurance, and real estate	13,325	309,979	5,572	16,138	1,803	21,022	98,895	9,269	108,121	12.0	22.2	38.7	32.5	16.8	25.4
Finance	*614	*8,762	*341	*50	*17	*740	*—786	*406	*2,154	—	—	—	—	—	—
Insurance agents, brokers, and service	3,658	148,935	2,189	2,674	999	17,109	55,658	3,373	55,930	21.8	32.3	45.1	38.0	24.7	74.7
Real estate	9,053	152,282	3,042	13,414	787	3,173	44,023	5,490	50,037	14.8	32.4	43.2	62.4	23.5	21.4
Services	62,460	683,105	39,254	47,832	15,739	135,738	269,773	46,570	303,910	5.8	10.8	12.3	27.8	9.4	19.9
Hotels and other lodging places	3,844	41,335	3,574	7,588	*650	*4,024	—4,686	*1,187	*3,404	23.8	35.1	30.5	—	—	34.2
Personal services	14,802	184,886	7,777	8,915	3,868	18,001	55,176	12,604	57,535	12.3	21.2	23.8	35.4	20.2	40.8
Business services	10,230	60,300	4,427	5,099	2,573	3,222	22,721	6,275	31,116	14.3	20.2	39.2	36.5	23.7	56.8
Automobile repair and services	2,400	110,900	2,400	3,756	1,425	15,300	13,443	1,662	14,168	28.9	34.4	36.2	42.1	35.9	73.3
Amusement and recreation services, except motion picture	6,613	27,140	4,357	4,217	*738	*1,006	3,658	3,740	8,560	18.6	32.9	49.8	—	51.7	57.1
Medical and health services	4,923	211,180	3,258	5,833	2,622	30,617	104,068	4,591	104,588	17.8	19.0	26.6	26.0	18.6	61.1
Offices of physicians	1,017	74,080	876	1,319	530	10,587	43,407	810	43,759	27.0	29.2	37.2	43.1	28.1	76.7
Offices of dentists	1,721	71,119	1,321	2,174	*1,187	*10,970	33,240	1,721	33,240	31.7	33.8	37.4	—	34.3	—
Other medical services	2,185	65,981	*1,061	*2,340	*905	*9,060	27,421	2,060	27,589	28.7	36.1	—	—	35.9	99.6
Legal services	1,789	53,876	1,393	1,163	1,171	8,748	22,210	1,717	22,974	29.1	39.6	50.5	56.9	34.2	81.9
Other services	17,859	213,488	12,068	11,261	2,692	54,820	53,183	12,794	61,565	11.0	29.3	30.7	64.4	19.0	30.0
Nature of business not allocable	*687	*6,611	*348	*68	**	**	*1,192	*492	*1,721	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Mississippi															
All industries	126,838	4,399,476	89,853	208,029	57,460	353,204	351,882	79,212	567,521	6.0	4.4	8.6	6.1	5.2	13.2
All nonfarm industries	75,394	3,845,912	49,833	108,330	27,589	296,850	421,593	58,946	487,031	4.2	4.4	6.6	6.6	4.8	9.9
Agriculture, forestry, and fishing	55,109	812,173	44,447	104,776	30,684	58,909	—40,328	23,202	100,997	13.2	14.4	14.8	15.3	21.4	18.7
Farms	51,454	752,564	41,020	99,699	29,871	56,354	—59,731	20,266	80,490	13.6	14.9	15.3	15.8	22.2	18.9
Field crop	16,778	373,268	11,137	55,291	11,284	36,808	15,798	10,227	51,458	25.7	19.2	20.1	20.3	24.7	24.6
Beef cattle feedlots	*24	*7,643	—	—	—	—	*725	*24	*725	—	—	—	—	—	—
Beef cattle, except feedlots	19,163	132,582	16,143	16,931	11,149	5,664	—39,391	5,073	13,431	21.8	24.2	28.1	22.1	82.8	21.0
Hogs, sheep and goats	*2,890	*4,656	*2,890	*2,123	*1992	*834	*—11,164	—	—	—	—	—	—	—	—
Dairy farms	*1,629	*135,785	*1,504	*7,121	*1,629	*5,879	*4,602	*1,626	*5,092	—	—	—	—	—	—
Poultry and eggs	2,407	69,558	2,406	5,493	1,728	2,685	8,663	2,403	8,992	52.9	67.0	63.3	57.5	56.9	0.2
General livestock, except animal specialty	1,578	13,302	910	1,728	726	1,507	—5,212	*681	*261	43.6	34.4	43.5	58.7	—	49.4
Other	6,985	15,770	6,030	11,012	1,363	1,177	—33,942	232	531	41.6	49.6	70.0	53.8	54.3	61.7
Other agriculture, forestry, and fishing	3,655	59,609	3,427	5,077	813	2,555	19,403	2,936	20,507	56.2	57.4	58.7	48.2	58.7	67.9
Mining	1,029	71,971	784	4,331	116	4,992	—6,478	641	7,308	30.9	19.3	18.5	7.9	23.5	17.2
Construction	9,812	397,250	5,424	17,612	4,229	67,895	54,857	8,719	61,682	10.4	13.0	20.4	17.8	12.0	38.7
General building contractors and operative builders	1,029	99,893	555	1,340	741	10,026	2,682	783	6,163	34.8	26.0	34.8	37.0	35.5	56.5
Special trade contractors	8,072	248,232	4,408	11,533	3,031	49,044	44,790	7,340	47,789	11.4	16.5	26.1	22.0	13.7	57.9
Other construction	711	49,125	461	4,739	457	8,823	7,395	596	7,730	36.4	38.0	40.8	45.5	34.6	83.1
Manufacturing	1,695	130,011	1,503	6,445	1,083	14,443	16,585	1,686	16,982	23.8	22.6	21.4	23.7	23.8	2.2
Transportation, communication, electric, gas, and sanitary services	3,259	106,208	2,162	12,355	1,151	13,249	10,574	2,682	13,441	17.8	25.7	29.9	39.8	25.4	47.4
Trucking and warehousing	2,815	88,077	1,843	10,942	963	10,108	5,957	2,240	8,722	19.5	29.2	33.1	48.8	27.3	49.1
Other	*444	*18,131	*319	*1,413	*168	*3,143	*4,617	*442	*4,719	—	—	—	—	—	—
Wholesale and retail trade	24,816	2,260,440	17,365	33,264	11,892	118,812	121,557	17,483	144,289	5.8	6.1	17.2	9.1	7.7	16.3
Wholesale trade	3,682	602,313	2,321	6,229	1,436	18,898	37,112	3,021	38,226	14.5	10.0	16.1	20.9	14.9	40.1
Retail trade	20,770	1,623,767	14,880	26,832	10,402	99,105	83,927	14,200	104,939	6.4	7.6	21.0	10.2	9.1	17.3
Food stores	5,145	531,516	4,397	6,042	2,243	18,598	23,836	3,842	26,367	13.2	13.2	17.4	16.2	16.5	29.2
Automotive dealers and service stations	2,552	391,698	1,970	3,482	1,759	19,296	17,066	1,804	20,194	18.8	19.7	26.1	21.1	21.1	45.3
Eating and drinking places	2,177	125,628	2,304	3,591	1,832	22,878	7,850	1,810	10,785	18.9	22.0	28.2	27.3	28.2	42.7
Direct selling organizations	2,478	16,701	*117	*137	*167	*465	3,180	2,086	3,284	20.6	46.0	—	—	40.6	69.9
Other retail trade	7,818	556,224	6,092	13,580	4,401	37,968	31,995	4,658	44,309	10.5	13.4	39.5	16.5	15.2	24.6
Wholesale and retail trade not allocable	*364	*34,360	*164	*203	*54	*809	*518	*262	*1,124	—	—	—	—	—	—
Finance, insurance, and real estate	6,237	115,613	2,548	3,942	639	3,978	31,319	4,240	39,343	12.8	19.3	27.6	35.4	17.5	34.7
Finance	463	16,181	*117	*88	*4	*39	5,195	*451	*5,744	61.6	42.3	—	—	—	58.5
Insurance agents, brokers, and service	2,330	49,972	942	783	348	2,308	16,537	1,542	17,967	20.3	34.7	40.0	40.8	28.7	48.3
Real estate	3,444	49,460	1,487	3,071	287	1,529	9,487	2,247	15,612	16.2	24.8	33.8	65.2	23.1	43.8
Services	24,720	501,642	15,622	25,304	7,668	71,028	172,496	20,398	182,199	6.1	8.2	16.3	13.1	7.5	25.8
Hotels and other lodging places	533	15,303	533	1,977	*412	*3,092	—1,579	*100	*804	41.3	54.1	43.5	—	—	63.2
Personal services	7,070	74,461	4,558	4,532	1,824	14,737	18,478	5,618	20,636	12.0	20.3	29.7	28.2	20.5	33.8
Business services	2,546	45,211	1,237	4,845	691	3,092	13,899	2,368	14,407	19.2	28.9	64.0	61.6	24.8	37.0
Automobile repair and services	2,365	53,479	1,592	1,711	1,040	8,547	8,150	1,674	8,607	21.2	29.0	28.2	46.4	32.3	48.2
Amusement and recreation services, except motion picture	1,100	16,084	828	1,918	*330	*2,979	1,687	*582	*3,413	30.9	50.5	79.1	—	—	73.9
Medical and health services	3,130	167,847	1,964	4,950	1,636	22,469	84,035	2,948	85,594	15.2	12.6	20.0	18.3	11.6	82.0
Offices of physicians	1,496	103,627	1,042	3,147	811	14,208	53,814	1,440	55,122	20.4	15.5	25.8	24.4	13.7	96.4
Offices of dentists	380	32,641	380	1,231	380	4,667	16,275	380	16,275	33.5	31.5	43.2	37.2	30.4	—
Other medical services	1,254	31,579	542	572	445	3,614	13,946	1,126	14,197	27.4	30.8	37.4	38.3	30.4	62.5
Legal services	1,075	32,713	695	1,040	609	4,101	17,231	937	17,682	24.6	25.8	28.1	29.9	25.3	75.7
Other services	6,901	96,544	4,415	4,331	1,124	11,991	30,595	8,173	31,056	12.0	21.3	26.2	40.7	18.0	37.1
Nature of business not allocable	*161	*4,168	—	—	—	—	—	*161	*1,280	75.1	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Missouri															
All industries	374,444	9,953,488	231,879	490,562	150,418	734,385	1,093,151	250,268	1,576,843	5.0	6.2	11.6	7.6	7.1	14.9
All nonfarm industries	200,693	6,945,010	110,196	180,074	56,547	651,059	1,008,028	157,577	1,101,823	3.3	5.2	6.7	6.1	5.0	12.8
Agriculture, forestry, and fishing	179,317	3,069,542	124,838	333,999	95,473	97,358	90,809	96,873	485,787	9.7	16.3	16.7	22.9	20.1	18.0
Farms	173,751	3,008,458	121,483	330,588	93,871	83,326	85,123	92,691	475,220	10.0	16.6	16.8	21.7	20.5	18.2
Field crop	66,033	1,020,835	40,994	124,244	30,331	19,804	124,530	48,140	252,550	16.9	25.1	25.7	22.0	28.2	40.7
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	51,316	731,025	39,872	85,435	31,520	21,020	—111,434	18,821	34,306	18.2	41.2	36.3	52.8	43.5	27.5
Hogs, sheep and goats	30,853	888,308	23,167	92,698	17,699	22,439	92,497	14,710	134,592	24.2	32.2	35.1	51.3	44.8	37.2
Dairy farms	7,452	220,983	4,343	8,297	*4,086	*4,983	41,799	*7,076	*48,076	48.6	45.1	47.3	—	—	60.5
Poultry and eggs	*1,495	*62,302	*223	*1,216	*1,495	*3,318	*—1,089	*40	*1,558	—	—	—	—	—	—
General livestock, except animal specialty	3,740	52,507	3,415	8,548	1,850	1,661	—24,933	*224	*1,206	49.5	30.3	58.7	45.9	—	60.4
Other	12,862	32,498	9,459	10,150	6,690	10,101	—36,247	*3,680	*2,932	32.5	51.7	39.1	61.9	—	38.3
Other agriculture, forestry, and fishing	5,566	61,084	3,355	3,411	*1,602	*14,032	5,686	4,182	10,567	20.6	42.3	37.5	—	36.6	82.9
Mining	1,012	28,688	969	1,900	*218	*10,670	2,398	450	4,374	38.7	75.6	44.8	—	81.9	38.0
Construction	29,522	1,012,845	16,122	27,290	10,424	135,909	159,908	26,731	165,398	8.8	13.6	17.1	19.4	12.0	47.5
General building contractors and operative builders	4,790	414,834	2,790	4,222	2,640	48,712	48,604	4,563	46,842	20.7	23.6	33.0	28.8	24.3	94.6
Special trade contractors	22,670	527,037	12,429	20,522	7,496	77,227	111,192	20,550	114,649	10.2	16.9	20.8	27.6	14.2	54.1
Other construction	2,062	70,974	*903	*2,546	*288	*9,970	1,912	*1,618	*3,907	32.9	51.8	—	—	—	91.1
Manufacturing	5,950	341,544	4,618	11,808	2,482	55,341	39,318	3,913	43,745	18.8	29.0	29.2	33.3	25.2	44.3
Transportation, communication, electric, gas, and sanitary services	12,076	344,712	8,356	19,008	2,899	37,192	65,454	10,903	67,569	13.5	18.0	22.8	35.4	19.9	48.2
Trucking and warehousing	10,060	299,259	7,009	17,157	2,493	30,681	54,447	9,287	55,993	14.8	19.7	24.8	39.2	21.9	57.8
Other	2,016	45,453	1,347	1,851	*406	*6,511	11,007	1,616	11,576	32.2	42.6	48.5	—	48.0	69.7
Wholesale and retail trade	60,448	3,718,181	30,597	44,898	20,774	225,290	231,228	42,690	269,220	6.4	7.7	12.1	11.1	9.9	21.5
Wholesale trade	7,700	1,021,831	3,662	11,218	2,031	45,051	45,743	5,056	49,976	15.8	15.0	33.0	31.3	22.1	33.5
Retail trade	51,307	2,682,917	26,929	33,680	18,743	180,239	176,559	36,967	208,819	7.0	9.1	11.8	11.5	11.1	24.8
Food stores	2,724	391,738	2,502	3,662	2,034	-24,849	15,037	1,760	16,605	26.5	25.2	24.8	28.1	42.1	44.3
Automotive dealers and service stations	7,958	1,089,707	4,940	8,472	3,563	49,941	48,140	6,718	52,690	15.6	16.2	24.0	21.3	21.5	47.2
Eating and drinking places	7,657	390,247	5,709	8,652	5,370	56,909	33,991	5,572	42,498	16.7	18.7	25.6	22.8	27.0	46.1
Direct selling organizations	14,416	89,190	2,823	1,597	*1,063	*1,284	13,480	9,841	15,704	14.1	25.9	35.5	—	33.6	34.7
Other retail trade	18,552	722,035	10,955	10,297	6,713	47,256	65,910	13,078	81,322	12.3	15.8	20.2	20.7	17.4	42.5
Wholesale and retail trade not allocable	*1,441	*13,433	*6	(3) *	—	—	*8,927	*587	*10,425	—	—	91.3	—	—	—
Finance, insurance, and real estate	19,697	379,328	6,436	10,637	2,583	25,829	122,696	15,140	138,735	11.4	18.2	19.9	40.1	15.0	33.0
Finance	*317	*22,838	*295	*617	*147	*2,064	*10,022	*229	*10,689	—	—	—	—	—	—
Insurance agents, brokers, and service	8,109	210,522	2,671	3,065	1,672	20,842	78,773	6,515	86,702	21.0	27.4	49.3	48.3	19.8	63.0
Real estate	11,271	146,168	3,470	6,955	764	2,923	33,901	8,396	41,334	12.9	24.4	20.1	54.5	22.7	22.6
Services	66,422	1,058,630	39,743	41,122	15,585	146,798	381,340	53,568	402,015	5.6	9.1	12.8	16.4	8.5	21.3
Hotels and other lodging places	2,034	62,258	1,834	6,789	1,143	7,965	2,651	*741	*6,758	33.5	48.0	44.3	79.7	—	64.1
Personal services	19,155	156,170	12,838	7,499	3,453	28,920	39,983	15,955	43,849	10.9	18.1	30.1	32.7	18.5	45.5
Business services	11,312	102,859	3,786	4,845	1,683	6,994	36,913	10,025	39,019	13.3	25.2	42.7	52.5	22.2	37.4
Automobile repair and services	5,641	163,938	4,468	5,409	1,809	38,255	25,896	4,309	27,789	19.7	32.6	28.9	43.8	29.9	58.9
Amusement and recreation services, except motion picture	4,597	23,927	2,200	1,873	*928	*910	6,707	2,985	8,737	22.1	30.4	53.8	—	32.1	47.9
Medical and health services	7,408	355,944	5,569	8,756	3,771	48,432	182,712	7,195	182,869	14.7	14.3	20.1	24.4	13.8	60.5
Offices of physicians	2,312	148,500	1,840	3,156	963	17,572	82,932	2,165	83,034	22.9	20.5	29.2	30.4	20.0	76.3
Offices of dentists	2,029	105,886	1,963	4,120	1,580	13,827	51,932	2,029	51,933	26.9	26.1	34.0	30.9	26.1	—
Other medical services	3,067	103,558	1,766	1,480	1,228	17,033	47,847	3,001	47,902	25.6	29.6	39.8	56.8	28.2	99.2
Legal services	3,120	67,373	1,932	1,508	*598	*4,075	37,363	2,707	38,847	23.1	27.9	37.1	—	29.0	68.2
Other services	13,155	126,181	7,116	4,443	2,200	13,245	49,115	9,651	54,149	13.0	26.2	34.0	47.2	24.0	46.8
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Montana															
All industries	72,766	2,430,846	51,032	207,745	28,990	207,385	275,609	48,697	408,616	4.8	5.6	10.9	6.6	7.7	13.2
All nonfarm industries	42,956	1,585,914	27,425	59,747	14,718	168,365	196,133	32,108	230,311	2.5	3.9	5.4	6.4	3.8	6.4
Agriculture, forestry, and fishing	31,082	857,794	24,222	149,004	14,545	40,493	80,578	17,542	179,669	10.7	14.0	15.1	21.4	16.9	17.4
Farms	29,810	844,732	23,607	147,998	14,272	39,020	79,476	16,589	178,305	11.2	14.2	15.2	22.1	17.1	17.5
Field crop	15,300	546,716	12,339	87,234	9,096	25,134	125,366	10,727	149,076	18.0	19.7	21.3	29.8	19.3	49.1
Beef cattle feedlots	*4	*3,688	*4	*93	*4	*102	*—413	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	10,688	230,575	8,622	49,028	3,723	11,063	—31,458	5,083	23,271	19.8	21.1	24.1	36.5	39.6	21.3
Hogs, sheep and goats	816	31,001	788	4,626	468	675	—3,052	*80	*473	50.1	58.1	69.0	72.8	—	52.8
Dairy farms	**	—	—	—	—	—	**	—	—	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	1,124	15,680	404	4,383	38	460	—7,935	*5	*93	50.5	56.3	71.4	63.1	—	43.7
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	1,272	13,062	615	1,006	273	1,473	1,102	953	1,564	14.7	50.9	58.0	67.1	21.6	41.8
Mining	821	23,483	476	1,054	219	1,180	3,583	433	5,400	19.2	32.5	31.4	50.5	27.0	31.9
Construction	6,269	214,106	4,420	10,768	2,517	42,123	33,337	5,488	36,952	7.7	10.9	14.9	15.7	9.9	27.1
General building contractors and operative builders	1,531	86,826	1,178	1,849	878	16,763	11,510	1,402	12,775	13.3	18.5	19.1	25.1	17.1	56.6
Special trade contractors	4,189	100,709	2,815	5,180	1,394	19,463	18,541	3,662	20,448	10.1	14.9	19.1	22.4	13.1	33.6
Other construction	569	26,571	427	3,757	245	5,897	3,286	424	3,729	21.5	29.5	32.4	45.9	34.2	41.5
Manufacturing	1,845	62,056	1,367	5,029	751	7,309	6,734	1,359	8,755	12.1	19.1	23.5	25.4	20.9	38.3
Transportation, communication, electric, gas, and sanitary services	1,944	111,893	1,487	8,157	875	10,878	10,367	1,483	11,904	11.6	19.2	17.3	23.8	15.9	32.7
Trucking and warehousing	1,526	75,819	1,143	6,877	620	6,122	7,215	1,150	8,617	13.1	19.5	18.8	28.0	18.8	35.3
Other	418	36,074	344	1,280	255	2,756	3,152	333	3,287	25.1	43.1	44.3	44.7	29.5	63.0
Wholesale and retail trade	11,382	827,964	8,950	13,849	4,993	63,693	42,586	7,840	54,349	5.5	5.7	8.9	9.7	7.5	15.2
Wholesale trade	1,803	185,996	1,054	2,357	547	4,207	8,414	1,098	9,203	11.8	9.4	16.3	20.7	16.0	28.9
Retail trade	9,530	640,514	5,895	11,470	4,445	59,304	38,095	6,541	45,059	6.2	6.8	10.2	10.4	8.5	17.9
Food stores	648	92,904	563	1,073	404	5,429	2,092	323	3,393	19.9	17.4	19.4	18.9	24.6	56.6
Automotive dealers and service stations	1,363	231,242	1,069	1,980	1,072	13,098	9,368	1,090	10,610	13.5	12.2	15.4	17.1	16.4	42.0
Eating and drinking places	1,759	118,110	1,396	4,439	*148	25,184	6,056	1,056	9,875	12.4	15.9	21.0	20.2	19.6	27.7
Direct selling organizations	2,638	9,059	456	119	*67	15,526	1,368	1,923	1,588	15.8	21.5	39.0	—	22.5	29.8
Other retail trade	3,122	189,199	2,411	3,859	1,499	17,215	2,149	1,593	9,593	9.1	11.9	15.8	15.7	13.6	33.2
Wholesale and retail trade not allocable	*29	*1,454	**	**	**	**	*77	**	**	—	—	—	—	—	—
Finance, insurance, and real estate	3,180	82,304	1,548	2,281	504	2,279	23,333	2,479	26,013	8.9	14.5	18.9	31.1	11.7	28.0
Finance	*77	*7,177	*47	*47	*29	*627	*1,402	*76	*1,414	—	—	—	—	—	—
Insurance agents, brokers, and service	1,385	15,149	560	354	*115	*263	7,048	1,128	8,143	14.0	19.9	28.7	—	22.2	37.0
Real estate	1,718	39,978	941	1,880	360	1,389	14,883	1,275	16,456	11.7	15.0	22.9	22.4	14.4	40.2
Services	16,214	268,574	10,488	17,323	4,524	39,283	74,165	12,135	84,393	4.0	7.3	9.2	11.9	6.8	15.2
Hotels and other lodging places	1,029	30,789	822	4,564	516	4,826	2,291	849	4,619	15.8	25.3	22.8	36.4	25.1	41.4
Personal services	2,755	21,025	1,461	1,067	646	3,199	5,575	2,168	6,127	10.1	24.3	18.6	34.2	21.8	32.6
Business services	2,895	27,074	1,231	2,236	635	4,379	5,926	2,373	7,320	9.6	22.5	33.3	40.5	16.5	40.4
Automobile repair and services	1,237	34,253	953	1,452	305	5,697	4,708	901	5,576	14.6	28.2	28.6	38.8	26.5	42.0
Amusement and recreation services, except motion picture	1,641	12,095	1,015	1,593	309	1,348	—349	787	1,922	12.8	29.5	23.1	47.8	17.7	21.3
Medical and health services	1,387	73,473	1,188	2,535	761	9,871	37,177	1,275	37,339	12.0	11.8	18.5	18.3	11.2	52.9
Offices of physicians	444	32,325	414	1,015	263	5,043	17,650	413	17,680	18.3	16.1	21.1	25.2	15.1	93.1
Offices of dentists	450	24,484	450	1,059	370	3,381	12,124	398	12,254	21.7	21.3	31.5	22.6	20.9	62.2
Other medical services	493	16,664	322	461	*128	*1,447	7,403	484	7,405	21.8	27.8	29.4	—	26.5	98.2
Legal services	488	18,038	428	533	301	3,915	6,972	488	6,972	22.5	26.0	30.7	47.0	22.1	—
Other services	4,782	51,827	3,390	3,333	1,051	6,048	11,864	3,494	14,518	7.5	15.5	16.6	30.2	15.0	32.7
Nature of business not allocable	229	*2,472	*76	*262	*62	*147	926	*138	*981	34.2	—	—	—	—	71.8

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Nebraska															
All industries	188,834	7,053,519	134,971	501,344	89,213	389,913	722,795	131,769	1,007,419	5.7	5.1	9.9	6.5	6.6	13.9
All nonfarm industries	76,142	3,176,644	43,899	79,268	24,122	307,176	367,864	58,055	415,584	3.2	4.5	6.9	7.1	4.7	11.0
Agriculture, forestry, and fishing	114,789	3,914,226	92,233	425,988	65,847	89,671	358,423	74,737	597,425	9.1	9.5	11.8	15.2	10.7	16.5
Farms	112,692	3,876,875	91,072	422,078	65,091	82,737	354,931	73,714	591,835	9.3	9.6	11.7	16.0	10.8	16.6
Field crop	48,479	1,483,866	36,028	207,068	21,465	37,637	362,172	41,430	405,259	13.7	14.2	18.9	26.2	13.9	21.5
Beef cattle feedlots	111	71,389	105	325	6	220	—740	*32	*749	63.5	19.5	9.8	—	—	38.4
Beef cattle, except feedlots	27,610	1,308,919	24,855	114,602	17,701	29,056	—33,286	12,585	85,885	19.1	15.3	20.2	27.9	25.5	24.5
Hogs, sheep and goats	19,571	560,152	18,520	52,698	18,012	9,042	6,093	9,932	48,439	23.9	24.0	26.4	31.6	32.8	49.8
Dairy farms	4,576	192,215	4,576	26,703	*3,444	*3,344	13,068	*3,448	*25,825	39.7	38.2	41.0	—	—	84.9
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	2,965	193,885	2,938	12,485	2,490	2,048	—4,339	514	7,388	69.2	31.0	63.9	42.0	46.5	61.5
Other	9,380	66,449	4,050	8,199	1,971	1,390	11,943	5,773	18,490	35.7	41.2	39.9	41.9	47.7	35.5
Other agriculture, forestry, and fishing	2,097	37,351	1,161	3,908	*556	*8,934	3,492	1,023	5,590	25.7	37.0	48.0	—	35.4	41.5
Mining	183	2,925	181	277	**	**	—1,039	*32	*662	69.8	30.7	32.8	—	—	68.6
Construction	11,872	431,432	6,778	11,464	4,896	72,002	71,890	10,411	74,154	9.2	13.3	17.3	18.1	12.1	38.4
General building contractors and operative builders	1,318	148,312	970	2,000	935	23,963	18,770	1,045	19,162	23.6	24.1	31.4	33.5	27.4	52.3
Special trade contractors	9,313	241,429	5,010	6,051	3,258	41,408	43,070	9,172	44,920	10.7	18.0	23.1	24.0	14.6	45.6
Other construction	1,243	41,691	798	3,413	703	6,631	10,050	1,193	10,072	27.3	31.1	37.2	41.0	31.2	98.9
Manufacturing	999	60,468	801	3,164	505	15,791	8,279	901	8,293	27.2	41.9	42.7	53.0	36.8	72.4
Transportation, communication, electric, gas, and sanitary services	2,774	195,669	2,412	14,855	994	19,417	12,788	1,992	15,535	17.7	18.4	21.1	36.6	23.6	40.5
Trucking and warehousing	2,632	189,211	2,270	14,622	968	18,776	12,364	1,965	14,803	18.2	19.0	21.5	37.8	24.4	44.5
Other	*142	*6,458	*142	*233	*26	*641	*424	*27	*732	—	—	—	—	—	—
Wholesale and retail trade	25,278	1,915,001	14,196	22,274	9,824	128,235	88,408	17,319	115,306	5.8	6.3	8.2	7.4	8.6	16.0
Wholesale trade	3,548	639,081	1,908	7,299	1,315	43,015	22,583	2,617	27,946	14.8	8.6	15.3	6.6	17.3	27.8
Retail trade	21,151	1,263,019	11,984	14,655	8,204	84,061	65,291	14,537	85,841	6.4	6.4	9.9	10.7	10.0	19.3
Food stores	845	105,153	645	941	224	6,202	4,249	416	4,699	35.2	29.4	29.4	31.1	34.1	62.7
Automotive dealers and service stations	3,629	555,917	2,748	4,589	2,401	28,479	25,141	2,630	30,315	14.1	13.9	16.7	17.2	17.2	37.2
Eating and drinking places	2,021	103,310	1,494	2,909	1,848	13,715	3,656	1,409	7,383	21.5	25.1	28.0	26.0	33.6	50.7
Direct selling organizations	7,233	16,115	1,273	108	—	—	3,050	5,164	3,805	11.9	20.3	37.7	—	24.1	31.8
Other retail trade	7,823	482,524	5,824	6,108	3,733	35,665	28,985	4,919	39,639	10.8	13.2	14.9	18.2	15.7	27.3
Wholesale and retail trade not allocable	579	12,901	*304	*320	*305	*1,139	532	*165	*1,519	41.9	46.7	—	—	—	68.4
Finance, insurance, and real estate	5,224	75,539	2,694	2,503	671	1,796	34,469	4,332	37,200	12.7	16.2	19.0	30.9	16.4	34.7
Finance	*22	*34	*20	*31	—	—	*—334	1	11	—	—	—	—	—	*37.2
Insurance agents, brokers, and service	2,572	28,248	773	454	314	1,301	14,665	2,368	15,776	18.8	22.7	35.4	37.9	24.5	63.8
Real estate	2,630	47,257	1,901	2,018	357	495	20,138	1,963	21,413	17.4	22.1	22.1	50.9	22.2	48.4
Services	27,093	452,258	15,556	20,811	6,488	62,446	149,844	21,543	157,168	5.8	8.1	13.8	15.6	8.2	19.0
Hotels and other lodging places	948	25,831	803	3,072	312	3,745	4,736	690	5,230	32.6	31.1	35.2	41.1	38.8	58.8
Personal services	7,976	69,974	3,387	2,443	1,643	14,150	19,857	6,875	20,211	11.2	25.2	29.1	48.0	20.6	47.3
Business services	4,732	64,934	2,194	3,982	735	6,293	15,550	3,824	16,580	14.4	30.8	54.2	44.1	22.7	48.1
Automobile repair services	1,819	56,848	1,499	2,230	607	6,685	11,860	1,555	12,000	23.3	29.4	31.9	52.3	33.6	54.3
Amusement and recreation services, except motion picture	1,953	20,079	1,449	2,252	476	3,593	1,280	876	3,843	24.4	36.1	33.9	68.3	53.7	32.3
Medical and health services	2,504	134,345	1,718	3,633	1,494	17,861	63,273	2,370	63,485	15.2	15.8	20.6	18.9	13.8	69.3
Offices of physicians	862	53,200	459	820	413	7,268	30,254	752	30,442	22.2	20.1	22.5	31.8	16.8	77.7
Offices of dentists	1,237	55,664	1,050	1,809	896	6,879	28,118	1,216	28,124	22.1	22.1	29.1	25.8	22.0	97.5
Other medical services	*405	*25,481	*209	*1,004	*185	*1,694	*4,901	—	—	—	—	—	—	—	—
Legal services	1,022	25,022	519	1,142	487	3,406	10,262	446	11,604	25.6	29.6	33.3	38.2	31.5	56.2
Other services	6,139	58,225	3,987	2,057	734	6,713	23,026	4,907	24,215	12.8	21.1	22.9	50.4	19.5	48.6
Nature of business not allocable	*622	*8,001	*120	*10	**	**	*—265	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Nevada															
All industries	32,374	1,135,189	19,864	49,317	9,476	159,404	125,003	19,184	189,182	4.2	4.8	11.0	7.3	4.7	11.1
All nonfarm industries	30,173	1,079,629	17,842	38,805	8,710	158,234	148,441	19,009	186,281	4.0	4.7	8.4	7.5	4.8	8.4
Agriculture, forestry, and fishing	3,692	69,417	3,468	11,912	964	5,881	−23,264	487	6,329	27.5	28.1	36.5	25.2	27.7	22.5
Farms	2,201	55,340	2,022	10,512	766	3,170	−23,438	175	2,901	27.9	34.2	41.0	14.2	44.1	24.1
Field crop	530	12,825	526	5,206	436	936	−6,280	*41	*96	54.1	71.5	80.3	35.3	—	62.8
Beef cattle feedlots	*18	*4,827	—	—	*17	*219	*1,048	*18	*1,048	—	—	—	—	—	—
Beef cattle, except feedlots	631	32,519	596	2,661	182	973	−5,795	*74	*1,720	48.2	50.2	21.4	10.6	—	24.5
Hogs, sheep and goats	*57	*408	*29	*196	**	**	*−1,020	*28	*6	—	—	—	—	—	—
Dairy farms	*34	*30	*34	*81	—	—	*−153	—	—	—	—	—	—	—	—
Poultry and eggs	*276	*1,052	*276	*274	**	**	*−1,597	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*13	*2,019	*13	*359	*13	*239	*−1,011	—	—	—	—	—	—	—	—
Other	642	1,857	558	1,753	**	**	−6,630	*14	*31	54.7	66.9	48.7	—	—	39.6
Other agriculture, forestry, and fishing	1,491	14,077	1,444	1,400	198	2,711	174	292	3,428	54.3	35.3	37.4	52.1	35.0	60.7
Mining	554	9,963	353	653	*90	*1,702	−54	216	2,216	20.0	15.0	12.0	—	31.4	21.6
Construction	3,219	197,431	2,150	4,618	1,595	68,102	21,071	2,458	24,358	9.0	11.7	14.9	15.8	12.6	24.3
General building contractors and operative builders	660	90,484	538	1,409	444	34,197	5,536	454	7,328	18.3	17.1	26.4	22.7	21.2	39.1
Special trade contractors	2,411	100,573	1,604	2,979	1,133	25,194	14,632	1,884	15,946	10.7	16.5	19.4	21.6	16.0	25.9
Other construction	*148	*3,374	*8	*230	*18	*711	*903	*120	*1,084	—	—	—	—	—	—
Manufacturing	420	18,851	336	664	239	4,846	1,530	*170	*2,255	25.0	34.5	34.8	40.8	—	48.6
Transportation, communication, electric, gas, and sanitary services	519	9,674	342	1,850	*93	*405	607	235	1,785	22.9	30.3	35.5	—	44.6	34.5
Trucking and warehousing	408	7,736	295	1,428	**	**	662	*204	*1,408	25.8	37.5	40.2	—	—	45.0
Other	*111	*1,938	*47	*222	**	**	*−55	*31	*357	—	—	—	—	—	—
Wholesale and retail trade	8,478	469,945	4,234	8,208	2,924	41,997	26,227	4,633	36,485	6.3	8.3	11.1	10.6	8.4	14.4
Wholesale trade	1,449	91,200	677	1,331	214	2,960	6,605	928	7,899	13.3	17.7	23.2	26.9	19.1	27.1
Retail trade	6,908	376,352	3,521	6,831	2,710	39,037	19,306	3,801	28,166	7.1	9.5	12.5	11.4	11.0	18.1
Food stores	249	35,190	147	326	163	2,480	1,814	188	1,922	31.4	39.0	39.1	41.6	43.1	56.9
Automotive dealers and service stations	827	127,656	578	1,081	589	9,384	5,991	563	6,890	15.6	17.5	17.4	21.6	20.9	26.4
Eating and drinking places	901	68,534	709	2,167	699	12,325	2,161	529	4,993	17.0	20.3	23.3	20.9	29.6	32.2
Direct selling organizations	2,263	4,632	285	69	*91	*46	217	775	916	15.7	22.0	52.5	—	27.7	20.3
Other retail trade	2,668	142,140	1,802	3,188	1,156	14,822	9,323	1,546	13,545	9.9	14.1	20.5	19.4	15.8	25.1
Wholesale and retail trade not allocable	*121	*2,393	*36	*45	—	—	*318	*104	*326	—	—	—	—	—	—
Finance, insurance, and real estate	2,988	84,931	1,251	1,901	365	1,250	21,830	2,387	25,327	9.9	12.7	14.4	34.5	18.8	21.2
Finance	114	5,168	54	143	*8	*82	758	70	1,368	39.4	16.5	42.5	—	25.0	32.6
Insurance agents, brokers, and service	743	9,241	299	210	*109	*672	4,209	601	4,866	18.5	24.1	37.0	—	25.7	78.7
Real estate	2,131	40,504	898	1,548	248	496	16,863	1,713	19,093	12.1	18.2	16.5	55.0	21.2	22.2
Services	12,336	304,320	7,695	19,655	3,200	53,149	76,498	8,502	89,757	4.6	8.8	15.0	11.8	8.8	11.4
Hotels and other lodging places	773	49,907	658	7,425	519	6,329	2,451	430	5,397	18.0	21.5	36.1	25.3	17.5	30.1
Personal services	1,637	24,660	1,061	1,653	521	54,43	4,730	1,307	5,833	12.8	20.1	25.4	28.0	21.4	58.9
Business services	2,548	28,129	1,198	1,429	325	2,438	10,330	1,613	13,429	11.0	17.9	19.5	29.1	25.3	23.4
Automobile repair and services	1,006	39,618	866	2,434	421	6,522	4,746	658	5,488	16.6	25.7	33.0	37.6	26.4	35.3
Amusement and recreation services, except motion picture	1,696	40,444	957	2,298	255	10,581	4,929	693	6,052	12.2	15.0	17.2	34.1	14.3	15.9
Medical and health services	985	54,402	723	1,436	461	8,048	28,872	920	28,903	12.7	12.6	18.4	16.5	12.2	72.7
Offices of physicians	334	27,083	284	823	210	2,843	16,130	298	16,194	19.0	16.7	27.1	21.4	16.4	56.7
Offices of dentists	176	13,027	157	363	159	2,055	5,483	176	5,483	30.4	26.4	32.1	31.3	25.6	—
Other medical services	475	14,292	282	250	*92	*1,150	7,059	446	7,256	22.3	26.8	31.8	—	25.4	84.1
Legal services	351	15,976	273	680	147	2,457	8,666	345	6,697	22.2	24.3	39.8	27.6	23.0	2.1
Other services	3,342	51,184	1,961	2,300	551	8,311	13,972	2,336	15,960	8.9	16.1	23.1	30.1	14.1	23.4
Nature of business not allocable	*168	*937	*37	*56	*7	*73	*560	*116	*690	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New Hampshire															
All industries	40,705	1,281,483	25,949	61,801	12,931	142,867	175,347	28,812	211,839	3.8	7.5	17.9	8.8	6.3	16.3
All nonfarm industries	39,295	1,168,142	24,032	47,273	11,183	129,930	183,778	29,647	211,114	3.2	4.8	7.1	7.1	6.3	11.1
Agriculture, forestry, and fishing	3,246	110,414	2,558	15,657	2,030	15,829	−5,365	625	4,423	30.3	69.5	87.5	67.2	25.4	52.4
Farms	2,410	95,341	1,915	14,526	1,768	12,737	−6,431	165	725	40.3	80.4	72.7	82.5	58.0	56.0
Field crop	*471	*1,318	*127	*136	*434	*264	*−640	*31	*63	—	—	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	426	2,701	367	482	51	108	−1,224	*38	*5	69.1	54.7	58.0	45.3	—	40.3
Hogs, sheep and goats	*34	*20	—	—	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	*348	*81,078	*348	*10,978	*348	*11,021	*1	34	*1	—	—	—	—	—	—
Poultry and eggs	*30	*2,641	**	**	**	**	*−4,425	*54	*588	—	—	—	—	—	—
General livestock, except animal specialty	—	—	**	**	—	—	*12	**	**	—	—	—	—	—	—
Other	1,099	7,582	**	**	**	**	—	**	—	—	—	—	—	—	—
Other agriculture, forestry, and fishing	836	15,073	643	1,129	262	3,092	−2,155	460	3,698	73.2	73.3	32.9	26.5	51.0	28.1
Mining	135	19,604	81	1,192	*29	*106	3,066	88	1,922	17.3	61.1	64.7	—	82.4	27.9
Construction	6,388	175,413	4,044	8,208	2,510	30,716	−367	5,768	34,061	37.5	12.2	16.5	17.4	12.8	84.4
General building contractors and operative builders	1,292	56,582	950	1,942	762	10,185	32,137	1,236	7,544	9.3	24.1	32.5	35.2	21.3	41.6
Special trade contractors	4,771	96,961	2,825	4,473	1,507	15,179	7,463	4,306	25,144	21.6	14.8	20.7	21.8	15.7	66.6
Other construction	325	19,970	269	1,793	*241	*5,352	23,998	*226	*1,373	10.9	39.0	42.3	—	—	44.0
Manufacturing	2,180	58,485	1,471	4,213	707	8,965	678	1,577	8,569	29.1	23.2	32.5	28.0	20.0	88.6
Transportation, communication, electric, gas, and sanitary services	1,570	87,294	1,403	7,410	621	7,153	7,418	1,122	6,753	15.0	23.3	28.4	34.4	34.4	34.4
Trucking and warehousing	1,278	47,768	1,167	5,944	512	5,875	4,509	957	5,861	18.7	26.7	28.9	40.3	38.9	37.8
Other	292	9,436	238	1,466	*109	*1,278	4,620	*165	*892	21.9	40.3	63.9	—	—	34.0
Wholesale and retail trade	9,305	545,205	5,828	9,897	3,359	42,487	−111	8,426	48,764	30.5	8.1	11.7	11.2	14.0	73.4
Wholesale trade	1,918	98,506	1,198	2,246	489	5,376	40,921	6,0	18,724	6.0	21.1	38.3	48.3	35.9	16.9
Retail trade	7,240	438,681	4,571	7,802	2,813	36,262	15,959	4,667	31,402	18.2	8.7	10.8	11.0	10.2	29.2
Food stores	701	53,215	538	919	409	4,646	24,592	505	4,298	6.0	20.8	22.9	23.9	27.2	19.0
Automotive dealers and service stations	1,017	122,242	670	1,194	479	8,693	3,938	685	5,600	19.2	18.1	22.2	22.4	22.6	38.0
Eating and drinking places	890	62,315	707	2,072	741	8,689	4,237	565	4,593	16.0	21.4	25.5	24.2	24.8	56.4
Direct selling organizations	1,141	6,779	*197	*38	*57	*577	3,103	837	1,001	17.5	48.6	—	—	35.0	42.9
Other retail trade	3,491	164,130	2,459	3,378	1,134	12,657	630	2,095	15,907	15.4	13.5	15.8	18.1	15.3	40.4
Wholesale and retail trade not allocable	*147	*8,018	*57	*49	*57	*849	*370	*91	*638	8.7	—	—	—	—	23.6
Finance, insurance, and real estate	2,791	39,434	1,239	2,182	*130	*814	14,651	2,298	18,034	—	15.5	24.2	—	13.9	—
Finance	*184	*1,658	*9	*18	—	—	*1,023	*178	*1,121	9.5	—	—	—	—	27.3
Insurance agents, brokers, and service	578	7,666	224	137	*17	*54	4,592	452	5,032	—	25.8	40.7	—	—	—
Real estate	2,029	30,112	1,006	2,027	*113	*560	9,236	1,670	11,881	21.0	19.1	25.9	—	27.6	59.9
Services	15,017	258,369	9,326	13,042	3,548	38,795	80,964	11,835	89,032	11.1	7.3	9.4	11.9	15.6	31.1
Hotels and other lodging places	876	19,408	768	3,478	352	2,114	−1,194	297	1,957	5.2	24.7	25.5	32.4	7.4	14.8
Personal services	2,511	34,409	1,926	1,913	458	4,865	10,423	2,313	10,910	17.8	21.0	25.0	43.4	39.9	29.2
Business services	3,236	40,625	1,272	1,188	440	4,910	11,838	2,571	12,918	14.1	18.1	21.3	—	21.1	54.9
Automobile repair and services	637	25,276	491	782	*211	*4,144	2,416	369	2,867	12.2	32.4	30.7	45.6	15.2	29.3
Amusement and recreation services, except motion picture	1,340	13,658	925	1,076	174	937	816	792	2,213	20.6	30.6	23.3	41.7	32.0	50.4
Medical and health services	2,244	85,171	1,376	2,889	910	14,770	38,719	2,141	38,878	14.1	13.8	18.7	17.4	24.7	24.0
Offices of physicians	862	33,831	464	1,018	344	6,055	18,862	833	18,903	16.0	15.2	22.1	20.6	13.5	54.6
Offices of dentists	526	31,650	498	1,072	414	5,543	14,628	498	14,670	33.3	28.3	30.9	28.2	14.5	53.8
Other medical services	855	17,690	414	599	*152	*3,172	5,229	610	5,305	29.6	30.3	34.4	—	28.9	89.2
Legal services	452	12,095	309	198	188	2,202	6,280	427	6,310	17.8	24.9	31.2	37.2	26.0	95.5
Other services	3,611	35,727	2,259	1,712	813	2,853	11,866	2,805	12,859	23.2	15.5	20.0	29.4	23.8	68.0
Nature of business not allocable	*73	*355	—	—	—	—	*281	*73	*281	9.1	—	—	—	14.7	38.2

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—*Continued*

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)*: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New Jersey															
All industries	218,061	7,252,485	134,019	239,258	57,148	643,838	1,469,782	189,050	1,607,257	3.2	5.2	12.9	8.5	4.2	10.2
All nonfarm industries	210,295	7,118,417	128,396	212,119	53,335	634,480	1,469,557	167,488	1,587,890	3.1	5.2	11.3	8.6	4.1	9.9
Agriculture, forestry, and fishing	13,090	246,040	9,787	36,441	6,058	21,886	23,239	7,422	50,445	22.1	37.9	53.9	31.2	32.9	30.2
Farms	5,776	134,048	5,623	27,137	3,611	9,358	126	1,562	19,567	40.8	66.3	71.7	57.6	70.8	39.7
Field crop	1,945	6,918	1,808	3,032	*158	*693	—4,116	*413	*3,705	60.8	48.4	41.5	45.4	—	51.1
Beef cattle feedlots	*1,109	*8,489	*1,109	*974	*1,109	*46	*—2,544	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*43	*614	*37	*325	*12	*172	—801	**	**	—	—	—	—	—	—
Hogs, sheep and goats	*7	*402	*7	*35	*6	*28	*115	*6	*174	—	—	—	—	—	—
Dairy farms	*1,136	*88,293	*1,136	*19,758	*1,113	*594	*12,635	*1,108	*13,513	—	—	—	—	—	—
Poultry and eggs	*32	*13,880	*32	*335	*32	*1,324	*975	*16	*1,539	—	—	—	—	—	—
General livestock, except animal specialty	**	**	—	—	—	—	**	**	**	—	—	—	—	—	—
Other	1,503	13,364	1,494	2,678	1,381	6,499	—8,344	**	**	86.5	57.1	71.6	80.7	—	86.7
Other agriculture, forestry, and fishing	7,314	111,992	4,164	9,304	2,247	12,628	23,113	5,860	30,878	23.1	24.8	27.7	39.7	29.7	35.6
Mining	397	3,483	125	203	—	—	1,883	351	2,104	58.5	48.8	58.5	—	53.3	48.2
Construction	24,810	730,203	17,048	21,992	7,239	97,355	145,878	21,397	160,986	8.4	15.4	18.8	24.9	12.2	23.8
General building contractors and operative builders	5,307	169,130	3,485	4,688	2,598	26,683	17,892	3,867	27,293	20.3	29.1	38.7	52.2	28.9	23.4
Special trade contractors	18,369	485,855	12,495	12,762	4,241	61,832	117,900	16,685	122,455	11.0	17.9	21.9	30.1	13.7	58.7
Other construction	*1,134	*75,218	*1,068	*4,542	*400	*8,840	*10,186	*885	*11,238	—	—	—	—	—	—
Manufacturing	4,240	155,834	2,317	3,858	818	25,024	20,987	2,741	24,824	21.7	34.3	34.4	58.7	29.3	47.2
Transportation, communication, electric, gas, and sanitary services	7,373	324,868	6,051	26,596	1,818	46,671	54,082	6,338	61,448	16.9	23.8	40.4	40.6	20.6	73.8
Trucking and warehousing	4,793	137,004	3,834	12,486	*1,043	*12,510	37,777	4,254	38,317	21.3	25.5	33.1	—	25.2	74.9
Other	2,580	187,662	2,217	14,110	*775	*34,161	16,305	2,082	23,129	27.9	38.7	70.3	—	35.5	79.4
Wholesale and retail trade	50,513	3,201,757	30,159	38,905	16,337	182,441	279,625	38,115	303,657	6.4	9.0	12.3	14.3	8.9	18.5
Wholesale trade	11,712	649,348	4,587	7,356	2,155	18,125	80,060	9,504	84,253	13.2	18.9	32.3	44.9	16.3	32.5
Retail trade	37,769	2,489,710	24,805	31,170	13,961	163,611	195,269	27,744	214,704	7.4	10.4	13.4	15.2	10.9	21.8
Food stores	6,058	463,380	5,369	8,185	2,558	27,652	32,694	4,656	34,880	16.9	24.5	26.2	37.7	25.5	49.3
Automotive dealers and service stations	4,292	814,864	3,501	5,181	2,912	40,667	44,416	3,773	44,864	20.0	20.2	24.7	23.7	23.3	54.2
Eating and drinking places	6,824	298,639	5,012	4,477	3,595	38,330	30,661	5,297	34,355	17.9	24.3	29.2	38.9	24.8	41.2
Direct selling organizations	3,535	74,224	*412	*379	*191	*2,342	12,312	2,667	13,016	24.2	51.2	—	—	48.2	67.3
Other retail trade	17,059	638,603	10,511	12,968	4,705	54,617	75,188	11,351	87,789	11.1	17.1	23.6	25.4	18.0	30.1
Wholesale and retail trade not allocable	*1,032	*62,699	*767	*379	*221	*705	*4,296	*767	*4,700	—	—	—	—	—	—
Finance, insurance, and real estate	21,512	479,840	9,451	32,591	2,404	29,521	119,299	17,017	134,861	9.5	21.6	58.4	30.3	13.4	28.0
Finance	1,277	34,852	*237	*166	*35	*658	8,446	1,058	7,620	37.3	12.1	—	—	34.3	16.0
Insurance agents, brokers, and service	6,463	203,056	3,069	3,368	1,214	17,576	53,163	5,278	56,727	17.0	29.4	32.1	38.2	23.6	52.6
Real estate	13,772	241,932	6,145	29,057	1,155	11,289	59,690	10,680	70,514	12.2	34.9	65.4	52.0	16.9	36.3
Services	92,602	2,043,908	58,187	75,471	22,272	237,585	512,908	74,686	854,610	4.5	6.6	9.0	13.8	5.9	15.3
Hotels and other lodging places	2,093	37,070	2,011	3,968	*788	*6,454	—658	*759	*4,031	31.9	45.0	38.6	—	—	48.9
Personal services	10,518	187,861	6,697	8,685	3,321	26,840	50,914	8,350	54,449	14.5	22.9	32.2	39.1	21.8	38.6
Business services	24,714	347,218	13,126	12,560	5,314	37,122	149,107	20,426	155,877	8.9	14.8	22.1	41.0	12.8	31.9
Automobile repair and services	1,989	116,760	1,720	3,754	*357	*21,895	10,196	*1,030	*12,439	31.7	53.3	54.5	—	—	50.6
Amusement and recreation services, except motion picture	6,973	79,036	4,319	4,624	*1,179	*6,359	8,036	4,743	20,693	18.9	31.8	28.6	—	28.0	35.9
Medical and health services	16,889	754,598	12,735	23,118	7,360	78,540	383,517	15,587	386,806	9.3	10.4	15.1	18.4	9.5	35.5
Offices of physicians	7,917	434,104	6,139	9,969	4,230	40,614	239,813	7,372	241,507	12.0	12.9	17.3	24.4	11.8	40.9
Offices of dentists	3,793	222,216	3,199	8,365	2,292	33,391	96,292	3,577	97,008	20.6	21.6	31.9	30.7	20.3	85.4
Other medical services	5,179	97,778	3,397	4,764	*638	*4,535	47,422	4,818	48,291	19.0	26.9	29.7	—	25.5	82.3
Legal services	6,398	211,556	3,660	5,435	2,726	26,947	96,874	5,928	97,859	15.6	20.1	27.9	31.7	17.6	63.9
Other services	23,028	309,789	13,919	13,307	3,227	33,528	115,120	17,883	122,256	9.5	15.1	21.9	30.3	14.1	29.7
Nature of business not allocable	1,524	68,734	*894	*3,191	*402	*3,158	12,082	985	14,524	36.5	64.8	—	—	42.7	70.9

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

*This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[1]United States, total includes returns with Puerto Rico and foreign addresses.

[2]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)*: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New Mexico															
All industries	74,168	2,230,311	52,129	105,961	26,388	253,226	146,915	41,500	291,081	4.8	3.7	8.9	6.1	5.2	10.2
All nonfarm industries	50,630	1,930,148	34,006	69,723	17,033	231,315	208,402	34,465	269,384	2.9	3.8	8.1	6.2	6.3	8.8
Agriculture, forestry, and fishing	24,807	341,798	18,950	37,591	11,621	25,589	—57,572	7,518	26,623	13.3	11.9	18.0	22.1	18.9	16.3
Farms	23,538	320,163	18,123	36,228	11,355	21,911	—61,487	7,035	21,697	13.9	12.6	18.5	25.2	22.1	16.5
Field crop	7,118	85,715	3,969	12,050	2,638	5,932	—1,334	3,946	13,405	24.7	27.7	32.8	30.7	30.2	36.5
Beef cattle feedlots	40	30,891	*32	*47	*6	*27	—910	*5	*83	61.8	58.9	—	—	—	42.9
Beef cattle, except feedlots	11,120	149,173	10,091	15,768	8,729	11,767	—44,984	1,661	3,895	22.1	13.8	23.1	41.9	37.0	22.8
Hogs, sheep and goats	*724	*4,641	*381	*382	*296	*91	*494	*638	*907	—	—	—	—	—	—
Dairy farms	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Poultry and eggs	*84	*13	*84	*30	—	—	*—67	—	—	—	—	—	—	—	—
General livestock, except animal specialty	479	30,631	403	3,129	120	1,965	—4,119	*51	*140	59.0	50.8	53.9	61.2	—	48.3
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	1,069	21,635	827	1,353	266	3,678	3,915	483	4,926	30.3	27.4	30.6	32.6	31.0	46.5
Mining	1,017	80,014	718	5,539	200	6,238	4,367	629	12,667	13.7	14.2	11.5	18.0	15.8	8.8
Construction	4,771	294,808	3,419	9,237	2,884	68,740	26,751	5,800	31,669	9.1	10.2	14.9	13.8	10.8	23.8
General building contractors and operative builders	1,172	143,569	991	2,551	987	32,502	8,484	772	9,607	14.6	14.9	19.4	21.3	18.1	30.3
Special trade contractors	3,405	139,882	2,290	5,799	1,835	32,664	19,764	2,842	21,179	11.8	14.4	20.3	18.8	13.6	34.6
Other construction	*194	11,357	*138	*887	*22	*3,574	*503	*186	*883	—	—	—	—	—	—
Manufacturing	1,528	51,916	1,127	3,260	529	10,618	4,303	740	5,667	13.1	23.4	27.1	30.6	24.3	24.9
Transportation, communication, electric, gas, and sanitary services	1,658	68,846	1,273	5,874	550	8,677	7,744	1,276	8,567	12.5	15.9	17.2	24.9	17.1	32.2
Trucking and warehousing	1,222	52,636	908	4,591	387	4,861	6,053	1,015	6,573	14.7	18.8	19.6	31.6	19.4	43.2
Other	436	16,210	365	1,283	163	1,816	1,691	261	1,994	23.4	29.2	35.4	33.5	38.2	46.5
Wholesale and retail trade	15,729	951,000	9,967	14,092	6,027	72,965	37,177	9,430	55,719	4.8	5.6	7.4	8.6	7.1	10.9
Wholesale trade	1,829	187,384	1,082	2,136	505	7,137	8,702	1,251	11,113	11.6	11.7	16.0	18.7	14.5	15.7
Retail trade	13,688	759,419	8,801	11,869	5,409	65,693	28,768	8,066	44,417	5.3	8.4	8.4	9.4	8.2	12.6
Food stores	907	110,904	674	1,166	469	5,482	3,166	467	4,126	16.8	18.4	21.4	20.1	25.2	31.0
Automotive dealers and service stations	2,923	316,850	2,307	2,753	1,484	20,340	10,876	2,013	13,030	16.2	10.6	13.8	15.7	13.2	34.6
Eating and drinking places	1,925	104,653	1,561	2,956	1,344	21,270	6,698	1,329	6,814	12.0	15.8	18.3	19.0	19.6	27.2
Direct selling organizations	2,329	13,878	727	307	*135	*170	744	1,237	1,345	11.4	45.7	33.2	—	26.1	22.4
Other retail trade	5,594	213,133	3,512	4,687	1,977	18,431	7,484	3,020	17,102	7.0	11.0	14.8	17.4	14.4	17.4
Wholesale and retail trade not allocable	*212	*4,197	*84	*87	*113	*135	*—293	*113	*183	—	—	—	—	—	—
Finance, insurance, and real estate	5,321	99,500	2,919	4,334	810	5,266	40,347	3,850	45,162	12.3	14.9	17.8	16.7	22.8	28.4
Finance	147	*1,853	*87	*52	*19	*142	606	77	*911	40.3	—	—	—	—	67.0
Insurance agents, brokers, and service	1,156	32,123	663	652	461	3,330	13,908	972	14,381	14.8	21.1	23.5	22.2	17.8	50.2
Real estate	4,018	65,524	2,169	3,630	330	1,794	25,833	2,801	29,870	15.6	20.1	20.7	26.0	33.5	32.9
Services	19,509	363,292	13,756	28,034	5,767	37,133	83,768	14,229	104,991	4.9	8.7	13.4	14.0	7.5	20.7
Hotels and other lodging places	1,520	56,694	1,418	8,215	720	10,558	—1,057	561	4,425	28.0	32.3	30.5	44.8	31.1	49.1
Personal services	3,117	45,798	1,751	2,318	759	11,975	8,425	2,620	9,910	9.4	21.8	21.2	31.5	17.1	48.7
Business services	3,558	34,772	2,107	2,054	962	3,433	12,171	2,760	14,038	13.8	20.5	17.9	37.9	21.9	28.6
Automobile repair and services	1,484	41,096	1,260	2,810	704	6,045	6,291	1,072	7,483	13.8	22.7	23.1	29.4	23.2	43.2
Amusement and recreation services, except motion picture	2,132	22,618	1,664	4,865	358	1,625	—2,362	986	6,682	19.3	59.7	39.8	69.7	68.6	36.5
Medical and health services	1,469	70,889	1,178	1,987	821	11,069	34,241	1,328	34,527	11.7	12.6	16.0	27.0	10.9	55.1
Offices of physicians	523	28,969	464	723	311	3,224	17,694	429	17,977	17.0	14.2	23.9	17.6	14.4	55.7
Offices of dentists	310	21,002	303	771	281	3,534	9,996	310	9,996	23.9	21.8	29.1	22.4	21.8	—
Other medical services	636	18,918	409	493	229	4,311	6,551	579	6,554	20.1	34.0	29.3	65.4	25.5	72.7
Legal services	507	10,686	380	247	281	1,236	5,751	440	5,974	21.1	27.1	40.5	30.1	29.1	73.9
Other services	5,742	80,541	4,000	3,738	1,182	11,192	20,296	4,462	21,942	7.1	15.5	13.9	31.7	12.3	22.5
Nature of business not allocable	*28	*37	—	—	—	—	*32	*28	*32	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

*This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[1]United States, total includes returns with Puerto Rico and foreign addresses.

[2]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
New York															
All industries	560,034	17,904,336	338,238	601,891	152,744	1,628,458	3,239,458	416,438	3,697,171	2.3	3.7	9.1	5.9	2.9	7.7
All nonfarm industries	510,768	16,141,730	292,801	381,596	124,123	1,464,599	3,213,968	395,601	3,547,551	1.8	3.1	4.2	5.0	2.7	6.1
Agriculture, forestry, and fishing	57,950	1,772,273	50,973	229,734	30,645	185,103	34,418	25,598	173,375	15.0	24.3	22.7	34.0	29.1	20.9
Farms	49,268	1,662,608	44,437	220,095	28,821	163,859	25,490	20,837	149,620	17.3	25.9	23.7	37.9	33.3	23.3
Field crop	6,155	35,168	5,943	13,737	738	3,761	−19,137	603	1,658	53.3	40.0	57.4	34.0	30.8	59.0
Beef cattle feedlots	*44	*341	*39	*336	*13	*82	*−644	*16	*1	—	—	—	—	—	—
Beef cattle, except feedlots	2,521	25,333	1,028	4,467	1,711	2,856	−17,925	542	3,735	52.3	49.7	28.6	32.6	54.1	36.5
Hogs, sheep and goats	*1,125	*10,070	*1,125	*2,005	*10	*585	*−4,588	—	—	—	—	—	—	—	—
Dairy farms	18,397	1,187,749	18,396	170,126	16,160	78,058	88,469	12,234	121,583	24.8	31.0	29.5	35.2	39.9	57.4
Poultry and eggs	*139	*68,892	*139	*1,801	*134	*5,336	*1,075	*110	*1,266	—	—	—	—	—	—
General livestock, except animal specialty	*4,479	*12,343	*4,477	*2,710	*228	*183	*−5,065	*5	*111	—	—	—	—	—	—
Other	16,408	321,910	13,290	24,913	9,627	73,000	−16,675	7,327	21,268	32.1	65.2	42.8	76.0	52.3	40.6
Other agriculture, forestry, and fishing	8,682	109,667	6,536	9,639	2,024	21,244	8,928	4,761	23,755	19.5	30.0	20.1	45.5	31.1	24.5
Mining	822	27,548	570	2,509	*23	*254	−11,262	372	7,588	24.4	18.4	33.9	—	30.3	31.2
Construction	45,295	1,188,929	28,069	38,959	15,462	182,076	247,311	40,837	257,757	7.1	10.8	16.1	17.1	9.5	26.7
General building contractors and operative builders	7,603	302,858	4,589	7,048	3,378	32,737	48,018	6,668	50,684	16.8	22.0	40.4	31.3	21.7	56.9
Special trade contractors	35,873	806,516	20,599	25,644	11,473	134,540	188,510	32,548	195,522	8.0	12.9	15.9	20.7	10.8	32.4
Other construction	*1,819	*77,493	*881	*4,267	*611	*14,799	*10,785	*1,421	*11,551	—	—	—	—	—	—
Manufacturing	14,168	363,601	8,521	8,545	3,959	48,554	55,826	10,477	63,899	12.4	16.8	21.0	27.0	19.0	32.3
Transportation, communication, electric, gas, and sanitary services	28,658	532,854	19,726	41,652	4,089	47,571	149,885	23,981	162,381	8.9	13.6	15.2	33.4	12.0	33.1
Trucking and warehousing	12,945	287,916	9,516	22,968	2,712	27,704	68,193	9,413	69,200	13.1	19.3	19.9	41.7	18.4	37.1
Other	15,713	244,938	10,210	18,686	1,377	19,867	81,692	14,568	93,181	12.1	19.1	23.4	54.9	15.7	43.9
Wholesale and retail trade	120,065	8,072,735	75,902	95,231	39,043	507,375	694,094	95,575	763,544	3.9	5.3	7.6	8.7	5.7	12.2
Wholesale trade	25,611	2,034,383	10,670	15,158	4,663	69,625	259,295	21,749	270,571	8.8	10.2	18.8	18.0	10.1	31.5
Retail trade	102,406	5,962,816	64,848	79,631	33,883	434,817	423,748	72,377	481,664	4.5	8.3	8.4	9.7	6.9	13.3
Food stores	13,699	1,190,821	10,372	14,461	5,623	80,204	80,878	11,858	86,643	12.1	14.3	19.2	22.7	15.7	52.8
Automotive dealers and service stations	10,378	1,622,706	7,843	11,681	5,731	88,412	58,154	7,702	52,880	13.4	13.5	21.4	18.5	17.5	32.8
Eating and drinking places	19,727	871,772	15,117	26,307	11,318	136,806	88,906	14,689	107,177	10.5	14.0	16.1	20.3	14.4	25.8
Direct selling organizations	14,392	166,970	4,057	2,821	*1,206	*4,284	16,356	9,794	19,401	12.2	35.0	32.4	—	27.7	28.1
Other retail trade	44,210	2,110,545	27,259	24,361	10,003	126,931	179,456	28,334	205,563	6.8	10.1	14.3	18.1	11.2	19.2
Wholesale and retail trade not allocable	2,048	75,536	*584	*442	*497	*3,133	11,051	1,449	11,309	31.2	38.0	—	—	45.8	59.2
Finance, insurance, and real estate	40,449	883,603	16,569	33,013	3,750	61,759	236,289	29,891	270,729	7.4	11.8	22.6	32.4	10.5	17.0
Finance	2,263	133,659	362	1,329	*42	*2,191	24,082	1,710	34,840	26.3	12.5	64.1	—	30.2	36.6
Insurance agents, brokers, and service	11,621	347,801	5,684	6,380	2,049	25,039	114,088	9,792	118,764	13.0	22.2	25.5	36.0	17.5	47.2
Real estate	26,565	402,343	10,523	25,304	1,659	34,529	98,119	18,389	117,325	9.5	17.0	28.7	51.7	14.1	19.7
Services	239,042	4,925,778	138,393	153,308	55,479	594,337	1,824,943	187,247	1,988,963	2.8	3.9	5.3	5.9	3.8	8.3
Hotels and other lodging places	3,611	56,829	3,191	6,691	2,159	7,354	−2,918	1,976	4,166	24.4	35.2	33.3	50.8	44.4	40.0
Personal services	37,223	412,573	23,041	15,299	9,323	57,989	110,692	30,444	121,287	7.9	13.1	16.3	21.3	11.7	29.4
Business services	50,305	826,576	23,177	15,671	7,095	43,903	190,799	36,203	216,714	6.3	9.9	13.1	31.6	9.5	17.9
Automobile repair and services	7,881	249,413	6,235	7,638	3,385	37,292	33,221	5,570	38,532	16.6	26.6	25.5	32.8	26.3	34.9
Amusement and recreation services, except motion picture	18,319	258,471	11,223	23,264	2,170	29,943	11,860	10,898	61,210	10.8	19.0	18.5	32.2	18.1	19.8
Medical and health services	44,215	1,978,467	29,056	52,335	16,583	268,681	924,383	40,024	951,025	5.8	5.7	8.6	6.6	6.0	23.0
Offices of physicians	16,495	973,435	14,009	22,406	7,964	87,966	572,599	14,723	579,620	7.8	7.8	10.4	11.2	7.9	27.4
Offices of dentists	9,449	509,454	7,980	13,700	5,750	64,325	237,436	9,199	243,125	12.4	12.8	16.7	16.5	12.5	75.5
Other medical services	16,271	495,578	7,067	16,227	2,868	116,390	114,348	16,102	128,280	10.4	10.9	19.2	15.5	13.6	28.2
Legal services	20,330	520,866	11,520	10,995	7,434	73,746	284,462	16,768	292,886	8.6	10.6	17.0	15.5	10.0	32.4
Other services	57,158	722,583	30,950	21,415	7,330	75,429	272,442	45,483	303,143	5.9	10.2	11.3	25.3	8.9	22.8
Nature of business not allocable	3,485	38,917	1,515	740	*294	*1,428	7,952	2,560	8,937	25.9	43.4	51.7	—	38.7	45.0

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
North Carolina															
All industries	292,694	9,255,980	201,054	432,558	135,429	907,401	1,077,634	214,372	1,311,849	5.0	5.7	10.9	8.0	7.0	13.2
All nonfarm industries	180,771	7,197,411	111,470	193,558	61,062	729,702	813,949	140,316	941,603	3.4	5.4	9.6	8.3	5.1	11.3
Agriculture, forestry, and fishing	117,601	2,168,418	93,853	243,810	75,494	183,349	279,530	78,650	391,071	11.4	18.8	17.7	21.7	19.9	24.6
Farms	111,923	2,058,569	89,584	238,998	74,367	177,699	263,685	74,056	370,046	12.0	17.6	18.1	22.3	21.0	25.6
Field crop	71,463	1,489,904	55,644	169,001	48,371	140,162	245,015	52,851	288,296	15.1	21.4	23.2	26.1	25.7	41.3
Beef cattle feedlots	*65	*858	*65	*330	—	—	*−4,586	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	10,456	39,696	10,257	9,291	2,038	1,605	−12,713	*4,609	*2,828	37.2	44.7	40.7	38.4	—	42.5
Hogs, sheep and goats	*3,599	*69,517	*3,400	*7,447	*3,489	*1,340	*7,752	*1,847	*10,948	—	—	—	—	—	—
Dairy farms	*2,548	*189,150	*2,548	*15,928	*2,548	*22,757	*13,821	*1,432	*17,432	—	—	—	—	—	—
Poultry and eggs	6,648	149,736	6,641	18,298	6,371	4,748	34,227	6,631	37,093	52.7	37.9	45.5	39.2	47.3	89.0
General livestock, except animal specialty	*1,269	*4,847	*1,269	*5,229	*21	*258	*−10,380	—	—	—	—	—	—	—	—
Other	15,877	114,861	9,762	13,474	11,531	6,631	−9,451	6,886	15,449	32.9	56.6	47.7	50.2	51.1	84.6
Other agriculture, forestry, and fishing	5,678	109,849	4,269	4,812	1,127	5,650	15,845	4,594	21,025	20.7	35.1	29.0	38.6	34.5	75.2
Mining	19	3,554	*14	*252	—	—	897	7	1,048	28.8	4.5	—	—	—	38.2
Construction	25,472	943,106	14,245	37,388	9,010	159,223	119,867	22,195	132,920	8.4	14.4	32.8	19.3	12.8	37.0
General building contractors and operative builders	4,758	347,470	3,180	6,530	2,084	47,505	34,469	4,026	35,972	20.6	24.4	41.8	37.2	24.4	47.4
Special trade contractors	18,753	479,519	9,302	24,883	6,009	90,478	67,751	16,422	78,650	11.2	20.5	47.3	25.3	18.1	43.6
Other construction	1,963	116,117	1,763	5,975	*917	*21,240	17,647	1,747	18,298	31.7	36.1	36.9	—	38.6	72.0
Manufacturing	6,490	344,577	4,998	18,510	3,975	59,603	7,497	4,294	25,531	17.9	24.9	27.2	28.9	28.3	35.8
Transportation, communication, electric, gas, and sanitary services	7,649	265,004	5,240	23,265	1,961	40,167	38,923	8,463	40,380	17.4	27.0	31.8	46.7	23.5	52.4
Trucking and warehousing	5,385	204,527	3,781	19,456	1,695	30,178	25,502	4,231	26,808	20.7	31.8	35.6	56.4	28.6	57.5
Other	2,264	60,477	*1,459	*3,809	*266	*9,989	13,421	2,232	13,572	32.2	49.3	—	—	41.1	89.6
Wholesale and retail trade	62,398	4,206,848	37,540	45,725	23,336	243,582	219,837	42,889	281,135	5.8	7.7	10.1	11.0	9.2	15.9
Wholesale trade	6,020	750,932	3,577	8,640	2,108	32,991	80,723	4,917	67,772	17.8	17.1	28.1	32.3	20.6	41.9
Retail trade	52,447	3,382,189	31,740	33,923	20,690	207,411	133,847	34,998	187,507	6.4	8.9	10.6	11.8	10.7	17.3
Food stores	7,281	745,217	5,363	7,349	2,600	32,808	14,747	5,337	27,140	17.2	21.0	25.6	30.1	28.8	48.8
Automotive dealers and service stations	10,537	1,348,703	7,650	9,222	5,504	62,025	46,886	7,445	54,965	13.7	14.8	20.1	19.2	19.5	42.4
Eating and drinking places	6,902	308,762	5,056	6,001	4,679	55,434	4,079	4,223	18,356	17.4	20.9	27.7	26.0	30.9	32.9
Direct selling organizations	9,918	60,208	*1,560	*534	*16	*2	11,195	7,156	13,539	15.0	23.0	—	—	34.0	40.9
Other retail trade	17,809	899,299	12,111	10,817	7,881	57,142	56,940	10,838	73,507	11.1	16.0	16.2	22.1	17.9	23.6
Wholesale and retail trade not allocable	3,931	93,727	2,023	2,162	*548	*3,280	25,067	2,974	25,856	23.2	29.5	47.4	—	32.1	68.4
Finance, insurance, and real estate	10,567	241,392	5,812	6,372	2,816	18,468	63,900	8,592	70,392	13.6	23.7	24.1	38.3	18.8	36.7
Finance	*6	—	—	—	—	—	*−38	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	3,736	85,901	2,060	1,110	*1,223	*6,124	34,532	3,738	34,532	23.9	33.0	64.4	—	29.9	—
Real estate	6,945	155,791	3,852	5,262	1,393	12,364	29,406	4,856	35,860	16.6	32.0	25.8	49.3	23.2	36.9
Services	60,875	1,071,453	38,853	57,063	19,597	202,031	343,806	50,049	365,043	5.9	9.7	18.8	17.8	8.9	25.1
Hotels and other lodging places	*1,311	*20,799	*1,112	*3,940	*399	*1,132	*3,173	*1,110	*3,764	—	—	—	—	—	—
Personal services	15,838	147,731	11,706	7,783	5,632	29,550	42,005	13,118	44,573	11.9	18.5	22.9	28.5	17.9	36.8
Business services	8,939	102,581	2,928	4,695	1,964	37,163	16,870	5,826	20,108	17.8	43.2	35.0	70.7	29.2	49.0
Automobile repair and services	6,041	201,593	4,340	8,974	2,496	33,609	20,490	4,828	24,967	19.2	28.9	32.1	39.1	28.6	83.9
Amusement and recreation services, except motion picture	5,580	60,117	3,177	12,705	*1,685	*5,191	13,042	4,119	17,749	19.9	33.7	61.6	—	34.1	47.9
Medical and health services	8,036	333,160	4,742	11,150	3,474	52,053	173,889	7,500	174,184	14.3	15.3	22.4	19.6	14.4	54.7
Offices of physicians	3,223	144,684	2,419	3,092	1,415	18,187	90,077	2,956	90,372	20.1	19.5	25.3	26.8	18.7	84.7
Offices of dentists	1,008	114,389	1,008	5,150	1,008	22,595	48,762	1,008	48,762	30.1	29.5	39.0	31.0	28.6	—
Other medical services	3,805	74,087	*1,315	*2,898	*1,051	*11,271	35,050	3,538	35,050	23.8	34.6	—	—	35.2	—
Legal services	1,810	43,039	*868	*462	*552	*3,357	27,656	1,335	29,240	31.0	34.8	—	—	36.9	95.1
Other services	15,329	162,433	9,982	7,354	2,395	39,976	46,481	12,313	50,438	11.9	23.1	29.6	39.8	20.7	47.4
Nature of business not allocable	1,503	11,628	*601	*571	*540	*958	3,777	*1,233	*4,329	38.2	48.3	—	—	—	71.4

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5——Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
North Dakota															
All industries	**84,560**	**2,897,567**	**62,793**	**317,797**	**38,107**	**180,136**	**378,015**	**64,574**	**500,606**	**5.9**	**8.5**	**10.4**	**11.1**	**7.5**	**16.1**
All nonfarm industries	**28,388**	**1,198,456**	**18,093**	**33,888**	**10,325**	**108,231**	**130,363**	**21,305**	**153,203**	**3.1**	**4.3**	**6.0**	**7.2**	**4.6**	**10.1**
Agriculture, forestry, and fishing	**57,082**	**1,720,352**	**45,352**	**286,686**	**28,154**	**72,979**	**250,942**	**43,917**	**351,510**	**8.5**	**10.5**	**11.5**	**25.3**	**10.5**	**19.4**
Farms	56,192	1,699,111	44,700	283,909	27,782	71,905	247,852	43,269	347,403	8.7	10.6	11.6	25.7	10.6	19.5
Field crop	38,316	1,150,305	30,243	198,133	17,906	44,288	250,613	32,029	300,333	10.2	12.1	12.9	26.0	11.5	29.3
Beef cattle feedlots	*7	—	—	—	—	—	*—199	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	12,702	346,461	10,895	63,073	8,038	18,913	—15,465	7,198	23,843	20.5	28.5	29.7	74.5	33.8	32.2
Hogs, sheep and goats	1,648	78,498	1,621	7,215	821	2,774	11,846	*1,550	*13,574	55.8	55.7	70.2	61.3	—	68.1
Dairy farms	*416	*13,783	*416	*3,641	*388	*449	*556	*399	*1,180	—	—	—	—	—	—
Poultry and eggs	*34	*3,171	*34	*285	*34	*301	*—327	—	—	—	—	—	—	—	—
General livestock, except animal specialty	387	84,698	358	7,763	383	2,589	—2,001	*84	*1,004	76.2	42.8	90.2	93.1	—	67.5
Other	2,682	22,195	1,133	3,799	212	2,593	2,629	2,009	7,469	37.3	43.2	40.4	42.3	40.1	40.7
Other agriculture, forestry, and fishing	890	21,241	652	2,977	372	1,074	3,290	648	4,107	17.3	33.1	32.5	36.4	32.6	45.2
Mining	**80**	**2,338**	*34	*182	*7	*42	**64**	*59	*860	**44.3**	**56.4**	—	—	—	**88.6**
Construction	**4,426**	**188,000**	**3,297**	**6,756**	**2,479**	**40,945**	**26,837**	**3,811**	**28,550**	**7.8**	**11.7**	**13.2**	**15.7**	**10.6**	**33.6**
General building contractors and operative builders	1,094	84,009	952	2,510	763	23,172	8,262	978	9,632	15.6	18.7	25.2	23.1	20.1	70.2
Special trade contractors	3,056	85,214	2,116	3,426	1,531	15,454	16,431	2,648	17,637	9.4	15.8	15.9	21.9	13.5	44.1
Other construction	276	15,777	219	820	185	2,319	1,944	185	2,281	31.2	42.4	38.5	44.8	41.3	74.1
Manufacturing	**317**	**14,627**	**238**	**402**	*112	*2,490	**2,138**	**247**	**2,198**	**28.4**	**33.3**	**39.4**	—	**40.4**	**63.3**
Transportation, communication, electric, gas, and sanitary services	**1,323**	**36,289**	**945**	**4,241**	**558**	**4,637**	**2,307**	**778**	**4,862**	**14.1**	**18.5**	**22.2**	**25.4**	**23.0**	**36.7**
Trucking and warehousing	992	32,384	721	3,873	408	4,006	1,251	615	3,649	18.3	20.3	24.0	28.5	27.7	38.9
Other	331	3,905	224	368	*150	*631	1,056	*162	*1,213	28.0	38.6	41.2	—	—	63.1
Wholesale and retail trade	**9,445**	**753,594**	**5,578**	**10,926**	**3,949**	**42,603**	**35,873**	**5,951**	**47,009**	**5.2**	**5.8**	**8.5**	**8.2**	**8.0**	**14.6**
Wholesale trade	1,991	283,601	1,240	4,252	582	7,491	11,960	1,417	15,444	11.0	8.8	15.9	12.1	13.8	25.9
Retail trade	7,167	456,473	4,169	6,547	3,253	34,714	24,101	*4,425	31,282	6.0	7.7	9.7	9.7	9.9	18.8
Food stores	604	102,155	489	949	434	5,256	4,374	518	4,496	19.4	17.1	19.9	17.4	20.7	64.5
Automotive dealers and service stations	806	113,234	560	1,015	398	7,076	3,081	500	4,566	17.0	14.3	20.1	17.7	17.2	42.7
Eating and drinking places	1,046	53,547	865	1,331	832	8,522	3,362	612	4,475	16.2	20.8	24.2	23.9	23.9	35.1
Direct selling organizations	1,978	6,909	293	115	*208	*191	540	1,126	974	11.8	37.1	50.1	—	40.1	29.2
Other retail trade	2,733	180,628	1,962	3,137	1,381	13,669	12,744	1,669	16,771	9.8	13.1	15.0	15.9	15.7	27.3
Wholesale and retail trade not allocable	287	13,620	*169	*127	*114	*398	—188	*109	*283	30.6	45.5	—	—	—	41.5
Finance, insurance, and real estate	**2,202**	**48,972**	**1,252**	**1,573**	**351**	**1,808**	**17,737**	**1,816**	**19,592**	**10.6**	**12.7**	**17.7**	**20.0**	**13.5**	**12.9**
Finance	*138	*5,716	*110	*56	*37	*624	*781	*37	*913	—	—	—	—	—	—
Insurance agents, brokers, and service	1,038	19,866	606	311	149	644	8,623	825	8,989	16.0	16.5	28.5	36.3	20.3	41.0
Real estate	1,026	23,390	536	1,206	165	540	8,333	854	9,690	15.0	19.0	21.7	50.2	19.4	11.7
Services	**9,417**	**134,523**	**5,994**	**6,732**	**2,469**	**14,595**	**42,098**	**7,791**	**45,998**	**5.9**	**9.8**	**11.0**	**15.4**	**8.6**	**24.5**
Hotels and other lodging places	395	12,173	367	1,716	259	2,008	1,132	299	1,622	25.3	33.2	27.7	45.4	30.2	55.0
Personal services	2,756	20,777	1,481	900	391	2,425	8,264	2,546	8,362	13.7	19.2	23.0	35.9	19.4	41.9
Business services	1,404	8,850	615	362	272	1,044	4,150	1,268	4,568	13.8	23.7	26.6	43.7	22.7	47.1
Automobile repair and services	892	35,081	751	1,054	507	3,995	4,665	670	5,097	17.5	26.1	26.8	39.2	25.9	50.3
Amusement and recreation services, except motion picture	1,024	4,076	728	860	*46	*494	—261	716	1,100	16.4	30.5	40.6	—	28.7	58.0
Medical and health services	567	24,765	348	640	387	2,457	13,557	532	13,628	19.3	17.8	23.1	21.1	17.7	68.8
Offices of physicians	85	7,093	78	186	54	675	4,649	78	4,694	29.2	26.9	33.3	38.1	26.6	92.6
Offices of dentists	223	11,254	125	278	188	1,404	5,941	223	5,941	30.1	27.3	38.7	29.3	26.9	—
Other medical services	259	6,418	*145	*178	*145	*378	2,967	231	2,993	32.1	39.1	—	—	43.7	98.2
Legal services	203	8,198	186	224	*115	*875	4,269	186	4,460	30.7	32.2	40.9	48.0	29.8	97.0
Other services	2,176	20,603	1,518	976	492	1,297	6,322	1,574	7,141	11.2	21.1	21.3	35.5	21.6	37.2
Nature of business not allocable	**288**	**772**	*113	*99	*28	*37	**219**	*204	*227	**31.1**	**45.7**	—	—	—	**74.8**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5——Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Ohio															
All industries	**487,432**	**13,820,140**	**314,829**	**611,906**	**170,880**	**1,356,917**	**2,225,474**	**343,330**	**2,633,754**	**3.3**	**4.4**	**7.8**	**8.5**	**4.3**	**7.8**
All nonfarm industries	**351,776**	**11,803,194**	**198,542**	**324,436**	**103,354**	**1,206,902**	**1,977,951**	**271,959**	**2,216,608**	**2.4**	**4.0**	**6.1**	**6.4**	**3.5**	**8.6**
Agriculture, forestry, and fishing	**142,110**	**2,312,982**	**121,069**	**292,897**	**68,801**	**169,799**	**266,783**	**76,316**	**444,772**	**9.9**	**16.7**	**14.8**	**51.4**	**18.4**	**14.9**
Farms	135,656	2,216,946	116,287	287,470	67,526	160,015	247,523	71,371	415,148	10.4	17.3	15.1	54.5	19.6	14.6
Field crop	88,915	1,025,437	75,109	149,590	39,976	33,402	175,124	50,266	257,820	13.1	17.8	16.6	24.2	25.9	21.2
Beef cattle feedlots	*49	*5,511	*49	*2,156	—	—	*—3,065	**	**	—	—	—	—	—	—
Beef cattle, except feedlots	17,368	182,558	17,142	26,176	9,630	7,758	—44,503	1,933	6,074	27.5	28.9	24.1	40.8	41.6	28.7
Hogs, sheep and goats	13,715	385,422	10,297	41,113	9,884	22,479	40,584	8,585	48,558	36.7	46.9	54.0	71.8	42.7	53.5
Dairy farms	5,621	240,926	5,621	31,057	*4,192	*4,213	58,909	*5,284	*62,956	44.5	48.1	53.9	—	—	68.6
Poultry and eggs	*2,444	*86,937	*2,444	*12,146	*1,114	*3,349	*15,850	*1,335	*21,437	—	—	—	—	—	—
General livestock, except animal specialty	*223	*5,793	*223	*634	**	**	*—892	**	**	—	—	—	—	—	—
Other	7,321	284,362	5,402	24,598	**	**	5,516	**	**	28.3	86.4	77.1	—	—	28.9
Other agriculture, forestry, and fishing	6,454	96,036	4,782	5,427	1,275	9,784	19,260	4,945	29,624	18.2	25.7	26.0	43.4	31.7	50.8
Mining	**1,829**	**71,282**	**1,144**	**6,409**	*268	*3,450	—2,118	837	9,329	**27.8**	**33.6**	**33.0**	—	**35.1**	**44.5**
Construction	**46,415**	**1,685,000**	**28,006**	**40,918**	**21,269**	**287,732**	**268,169**	**40,051**	**290,277**	**6.8**	**10.5**	**12.4**	**15.8**	**9.8**	**30.6**
General building contractors and operative builders	12,147	697,982	8,061	11,503	7,450	91,569	53,884	9,961	78,755	13.1	17.4	20.5	24.4	19.1	31.0
Special trade contractors	32,696	859,358	18,373	23,515	13,089	175,764	178,206	28,519	187,438	8.2	13.7	14.8	21.7	11.3	59.2
Other construction	1,572	127,660	1,572	5,900	*730	*20,399	26,079	*1,571	*26,084	35.1	43.0	47.9	—	—	—
Manufacturing	**7,501**	**259,074**	**5,033**	**6,523**	**2,755**	**52,379**	**28,865**	**5,053**	**61,847**	**16.4**	**26.4**	**33.8**	**33.9**	**29.9**	**37.0**
Transportation, communication, electric, gas, and sanitary services	**18,718**	**538,257**	**13,878**	**63,666**	**4,229**	**58,423**	**54,936**	**13,595**	**61,614**	**10.7**	**15.8**	**20.1**	**33.4**	**17.7**	**28.9**
Trucking and warehousing	14,568	405,773	11,074	50,186	3,141	35,561	49,233	10,546	68,088	12.1	15.3	20.6	31.3	19.6	31.3
Other	4,150	132,484	2,804	13,480	*1,088	*22,862	5,703	3,049	13,526	22.9	44.1	56.1	—	41.2	63.0
Wholesale and retail trade	**96,681**	**5,830,762**	**48,898**	**77,417**	**33,938**	**417,914**	**410,502**	**66,569**	**483,462**	**4.6**	**6.6**	**11.8**	**9.9**	**7.3**	**15.5**
Wholesale trade	9,061	968,696	5,020	7,559	2,062	44,551	102,608	7,570	110,468	14.4	15.4	24.5	34.0	16.7	58.9
Retail trade	83,454	4,741,317	42,357	64,966	31,358	364,049	278,465	55,770	342,279	4.9	7.4	13.1	10.5	8.4	16.2
Food stores	8,719	1,392,253	7,139	12,913	8,308	92,482	66,311	7,210	69,184	14.8	14.7	19.0	21.3	18.8	53.2
Automotive dealers and service stations	10,918	1,688,623	7,953	11,229	7,020	97,661	84,078	8,635	71,948	13.1	13.7	23.1	17.5	15.6	46.3
Eating and drinking places	9,384	505,473	6,649	14,807	5,611	67,338	53,959	6,687	63,159	14.9	19.9	32.0	26.1	21.7	49.5
Direct selling organizations	26,426	144,761	5,209	2,633	2,539	3,960	16,727	16,742	26,740	9.7	20.2	33.5	50.7	24.2	26.0
Other retail trade	26,005	1,102,007	15,407	23,384	9,880	102,608	77,390	16,496	109,248	8.9	14.0	26.0	20.9	15.7	24.4
Wholesale and retail trade not allocable	4,166	100,749	1,519	4,792	*518	*9,314	29,429	3,229	30,715	22.8	28.3	57.5	—	31.6	60.1
Finance, insurance, and real estate	**38,499**	**627,028**	**15,550**	**21,670**	**4,128**	**38,659**	**271,753**	**31,076**	**284,781**	**7.3**	**13.8**	**25.1**	**25.1**	**10.2**	**25.0**
Finance	*344	*15,956	*262	*258	*131	*3,694	*7,216	*338	*7,242	—	—	—	—	—	—
Insurance agents, brokers, and service	11,438	273,101	8,108	3,724	3,151	22,436	139,431	10,877	140,200	13.1	16.0	27.1	28.5	15.6	54.8
Real estate	26,717	337,971	8,180	17,688	836	12,529	125,105	19,861	137,339	8.8	21.9	30.2	52.6	13.6	26.4
Services	**132,829**	**2,483,232**	**79,217**	**96,807**	**33,927**	**338,341**	**924,780**	**108,282**	**993,888**	**3.9**	**6.1**	**8.3**	**11.3**	**5.5**	**14.6**
Hotels and other lodging places	1,971	75,256	1,700	8,490	*654	*13,848	—712	*1,357	*5,078	33.2	55.9	47.9	—	—	75.9
Personal services	30,190	320,592	18,823	13,114	7,008	56,242	68,279	25,563	97,528	8.6	15.8	19.2	26.2	13.9	35.3
Business services	23,198	256,756	9,458	9,925	3,776	31,467	93,369	20,074	102,181	9.4	15.0	17.9	33.6	14.2	17.2
Automobile repair and services	9,687	273,168	8,065	12,078	4,251	32,057	33,429	6,582	43,011	15.2	24.3	28.8	36.9	23.6	38.7
Amusement and recreation services, except motion picture	12,361	142,983	8,723	13,108	1,459	25,590	6,418	7,098	30,725	12.9	31.0	20.1	68.1	28.5	28.6
Medical and health services	16,513	869,097	12,007	20,918	9,374	120,340	444,976	15,492	446,985	9.4	9.7	13.9	15.8	8.8	43.5
Offices of physicians	6,743	380,592	5,204	6,406	3,762	38,907	220,109	5,922	221,547	12.8	12.5	15.9	16.1	12.0	46.2
Offices of dentists	4,341	274,228	3,995	6,357	3,669	43,835	130,804	4,341	130,804	18.1	17.6	24.5	19.8	17.1	—
Other medical services	5,429	214,277	2,808	6,153	1,943	37,538	94,063	5,229	94,634	18.7	23.4	33.8	42.0	19.8	99.7
Legal services	7,650	233,905	4,049	4,593	2,560	16,075	158,222	7,329	157,031	14.2	15.9	24.2	35.1	15.3	84.5
Other services	31,058	311,495	16,392	14,581	4,845	42,722	102,789	24,787	111,249	8.2	15.6	21.6	30.1	14.0	30.8
Nature of business not allocable	***3,050**	***12,523**	***2,038**	***3,599**	***1,567**	***220**	***1,805**	***1,552**	***3,784**	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Oklahoma															
All industries	245,794	7,533,935	168,464	422,906	94,568	616,907	606,768	148,796	1,045,114	4.8	5.6	9.2	9.1	6.5	8.7
All nonfarm industries	145,191	5,378,297	88,115	194,187	42,396	526,445	585,607	108,127	785,224	4.2	5.6	9.2	10.1	5.5	10.0
Agriculture, forestry, and fishing	105,507	2,286,625	85,588	249,982	54,712	98,411	43,230	42,887	303,530	9.7	13.0	14.5	18.8	17.7	12.9
Farms	100,603	2,157,638	82,349	228,719	52,170	90,462	21,181	38,669	279,890	10.1	13.6	15.2	20.0	19.0	13.0
Field crop	33,337	846,464	28,029	112,787	20,485	36,238	108,253	20,860	186,936	18.9	20.5	22.7	26.2	24.7	26.6
Beef cattle feedlots	59	93,417	*16	*572	*19	*552	—2,538	*37	*645	35.8	20.7	—	—	—	39.9
Beef cattle, except feedlots	47,056	719,635	38,691	56,781	21,526	24,611	—82,167	10,289	37,283	15.3	24.6	22.0	25.1	38.8	13.7
Hogs, sheep and goats	*4,566	*118,908	*2,074	*5,378	*1,450	*12,896	*—19,726	—	—	—	—	—	—	—	—
Dairy farms	*2,352	*159,824	*2,352	*26,641	*1,525	*4,335	*28,530	*2,348	*28,675	—	—	—	—	—	86.5
Poultry and eggs	*1,065	*11,415	*1,065	*997	*845	*141	*—549	—	—	—	—	—	—	—	—
General livestock, except animal specialty	2,627	62,190	2,612	1,523	*668	*412	—9,148	*1,747	*787	57.7	29.1	49.9	—	—	67.2
Other	9,541	145,785	7,510	24,040	5,852	9,277	—1,476	3,388	25,584	28.6	45.3	44.3	44.5	58.3	41.3
Other agriculture, forestry, and fishing	4,904	128,987	3,337	21,263	*2,542	*7,949	22,049	4,198	23,640	31.8	34.6	49.9	—	32.7	52.5
Mining	6,692	327,971	3,752	18,382	172	11,842	—6,504	4,169	57,103	17.9	15.0	17.8	38.0	13.8	18.3
Construction	22,296	649,687	15,424	26,900	9,724	96,908	116,200	18,620	134,653	11.5	15.0	18.8	21.0	14.7	33.8
General building contractors and operative builders	1,937	144,850	1,570	2,018	1,309	23,049	16,972	1,858	22,096	33.2	33.4	35.2	42.5	36.5	66.5
Special trade contractors	17,580	442,408	11,405	17,948	7,694	71,153	82,365	14,378	95,506	13.2	18.6	22.3	25.0	17.8	39.8
Other construction	2,779	62,429	2,449	6,934	*721	*2,706	16,863	2,384	17,051	33.2	33.0	43.2	—	38.1	99.3
Manufacturing	2,818	102,772	1,668	6,313	*804	*32,851	13,248	1,885	14,375	31.5	47.1	52.0	—	45.7	57.0
Transportation, communication, electric, gas, and sanitary services	5,313	187,747	3,858	17,930	1,432	40,921	11,900	3,245	21,158	23.8	31.9	35.3	58.4	31.4	40.7
Trucking and warehousing	4,456	173,854	3,004	16,832	1,317	38,631	8,613	3,115	17,621	25.8	34.1	37.5	61.7	36.2	41.8
Other	*857	*13,893	*852	*1,098	*115	*2,290	*3,287	*130	*3,537	—	—	—	—	—	—
Wholesale and retail trade	38,029	2,946,487	21,629	38,807	15,021	209,999	136,467	24,611	174,965	8.2	8.6	14.9	14.7	11.3	21.9
Wholesale trade	4,892	773,216	2,741	11,935	1,800	27,891	43,712	4,201	47,245	22.0	15.8	33.7	27.2	23.3	53.2
Retail trade	32,888	2,172,996	18,887	26,872	13,221	182,108	93,090	20,510	127,720	9.0	10.3	15.5	16.5	13.0	23.7
Food stores	1,667	306,143	1,022	2,388	801	14,432	14,600	1,556	15,133	36.8	27.4	34.5	29.3	36.2	97.5
Automotive dealers and service stations	7,776	1,001,009	6,004	8,891	4,843	50,968	33,845	6,818	42,491	17.4	15.5	30.2	20.4	20.5	58.2
Eating and drinking places	3,885	226,798	2,753	3,547	2,321	52,323	11,160	2,482	12,761	27.9	36.3	35.5	40.6	40.4	76.0
Direct selling organizations	8,148	24,485	*886	*780	*50	*24	—3,214	2,893	2,542	19.3	28.4	—	—	42.2	40.8
Other retail trade	11,412	614,561	8,222	11,268	5,206	64,361	36,699	6,861	54,793	15.4	18.4	24.5	28.4	22.0	32.6
Wholesale and retail trade not allocable	*249	*275	—	—	—	—	*—335	—	—	—	—	—	—	—	99.7
Finance, insurance, and real estate	14,725	191,517	5,872	8,622	2,642	6,284	68,837	11,311	82,181	14.6	17.7	24.6	28.0	17.3	29.1
Finance	1,168	*20,527	*390	*219	*121	*774	6,806	*897	*7,190	45.4	—	—	—	—	79.9
Insurance agents, brokers, and service	4,177	43,190	*981	*1,183	*440	*1,818	26,399	4,127	27,171	24.7	25.7	—	—	27.8	98.9
Real estate	9,380	127,800	4,301	7,220	2,081	3,692	35,632	6,287	47,820	19.4	24.0	28.5	37.5	24.1	31.1
Services	49,908	839,600	30,668	55,757	9,849	119,888	222,232	39,282	255,971	7.4	11.1	16.9	19.4	9.9	20.9
Hotels and other lodging places	*1,408	*99,003	*1,188	*10,821	*390	*13,177	*2,293	*699	*7,295	—	—	—	—	—	—
Personal services	12,895	104,066	6,765	5,079	2,193	13,823	27,105	10,607	29,076	15.4	25.4	33.9	43.2	26.2	50.1
Business services	9,592	69,699	5,014	6,748	*746	*3,995	22,027	7,877	27,813	17.6	24.7	47.2	—	24.3	45.8
Automobile repair and services	2,878	74,997	2,432	3,355	*710	*7,432	11,014	*2,118	*11,904	33.2	49.0	38.5	—	—	51.7
Amusement and recreation services, except motion picture	4,269	58,176	3,511	12,294	*742	*2,018	—93	2,747	8,760	26.3	39.7	48.0	—	53.6	35.2
Medical and health services	3,921	194,806	2,033	7,403	1,925	40,082	78,812	3,490	79,017	24.1	20.3	36.6	35.5	17.8	59.0
Offices of physicians	651	54,298	540	1,591	415	10,110	24,675	628	24,708	32.5	28.1	48.6	42.4	*26.5	80.2
Offices of dentists	847	59,525	*747	*1,305	797	9,782	30,026	847	30,026	39.0	34.0	—	43.7	32.9	—
Other medical services	2,423	80,983	746	4,507	713	20,190	24,111	2,015	24,283	35.5	37.5	56.3	63.8	31.6	68.6
Legal services	2,903	45,296	1,053	401	512	2,388	29,791	2,676	30,057	29.5	28.5	36.6	47.1	30.9	96.5
Other services	12,042	193,537	8,672	9,656	2,731	36,993	51,283	9,068	62,049	15.1	22.2	27.1	39.0	22.1	45.1
Nature of business not allocable	*506	*1,529	*110	*213	*110	*3	*1,178	*506	*1,178	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Oregon															
All industries	151,847	5,081,277	105,623	228,185	55,890	628,122	582,933	100,604	774,894	5.2	6.8	13.0	11.1	6.1	14.0
All nonfarm industries	118,803	4,218,370	74,283	111,849	35,473	515,038	611,896	89,140	684,897	4.6	6.4	9.6	11.3	6.2	13.2
Agriculture, forestry, and fishing	38,521	961,144	34,860	124,053	21,380	120,284	—1,732	15,768	119,599	15.7	22.4	22.5	32.3	19.5	20.8
Farms	33,044	864,907	31,340	118,336	20,417	113,084	—26,963	11,464	69,997	17.7	24.6	23.9	34.3	23.5	21.2
Field crop	6,937	204,963	6,545	24,733	3,909	13,151	30,888	3,976	63,081	30.0	29.4	36.6	35.9	29.9	52.8
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	11,105	148,154	9,858	40,092	5,040	21,642	—54,190	*1,371	*7,811	30.4	49.7	42.9	55.6	—	27.3
Hogs, sheep and goats	*5,840	*143,148	*5,840	*4,915	*5,675	*30,441	*3,750	*3,169	*5,299	—	—	—	—	—	—
Dairy farms	*1,671	*138,371	*1,671	*21,630	*1,667	*5,421	*—2,735	*828	2,279	—	—	—	—	—	—
Poultry and eggs	*249	*1,114	*249	*155	**	**	*161	**	—	—	—	—	—	—	—
General livestock, except animal specialty	*747	*41,533	*747	*965	*59	*1,584	*—312	*303	*486	—	—	—	—	—	—
Other	6,495	187,624	6,430	23,846	**	**	—8,553	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	5,477	96,237	3,520	7,717	943	7,200	27,231	4,324	29,602	31.8	45.4	47.5	49.4	51.9	38.3
Mining	*221	*135	*220	*287	—	—	*—545	**	**	28.7	34.0	35.1	43.5	33.8	59.0
Construction	16,052	571,807	11,646	10,518	4,998	100,489	100,048	14,946	102,599	—	—	—	—	—	—
General building contractors and operative builders	5,608	277,197	3,303	4,023	1,563	44,183	42,089	5,596	42,182	13.5	17.3	20.0	25.5	16.3	64.2
Special trade contractors	9,240	269,307	7,137	4,953	3,175	48,755	59,510	9,020	59,632	23.8	26.6	37.4	44.5	25.1	78.1
Other construction	*1,206	*25,303	*1,206	*1,540	*260	*7,551	*—1,553	*330	*785	17.5	24.0	25.2	30.9	21.8	99.7
Manufacturing	4,241	125,389	2,512	6,121	*553	*15,063	28,335	3,071	27,662	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	7,016	217,851	5,815	20,271	2,810	39,250	27,260	5,340	35,171	25.8	27.8	57.5	—	33.5	17.8
Trucking and warehousing	4,715	139,022	3,519	15,050	1,816	15,506	15,713	3,530	22,764	20.3	25.3	33.9	39.2	30.0	53.9
Other	2,301	78,829	2,296	5,221	*1,194	*23,744	11,547	*1,810	*12,407	25.0	30.0	41.6	43.4	38.3	60.1
Wholesale and retail trade	33,055	2,247,588	18,783	29,261	12,668	205,159	127,273	21,220	158,388	34.8	45.8	54.7	—	—	60.6
Wholesale trade	4,242	487,518	1,863	4,174	1,006	26,365	39,710	2,880	41,435	8.7	9.9	15.0	18.9	11.9	22.4
Retail trade	28,483	1,758,957	16,590	24,654	11,660	178,794	89,652	18,440	114,953	22.8	19.2	28.1	31.4	24.9	50.8
Food stores	2,098	461,862	1,601	4,316	1,443	33,430	13,388	1,351	18,413	9.5	11.5	17.1	21.2	13.5	24.2
Automotive dealers and service stations	3,721	536,379	2,765	4,175	2,218	32,176	25,387	3,113	27,320	30.7	23.9	31.8	26.9	32.6	40.2
Eating and drinking places	2,661	204,186	2,341	6,579	2,481	44,079	12,070	2,182	15,334	24.3	21.4	47.4	25.7	28.4	52.5
Direct selling organizations	7,301	20,810	*1,999	*650	*644	*1,151	—1,904	3,485	2,958	29.7	32.9	37.0	39.5	36.2	53.9
Other retail trade	12,502	535,720	7,884	8,934	4,874	67,958	40,711	8,309	50,928	20.5	37.8	—	—	35.8	79.5
Wholesale and retail trade not allocable	*330	*1,113	*330	*433	—	—	*—2,089	—	—	14.8	20.1	27.6	46.3	20.9	37.1
Finance, insurance, and real estate	11,707	219,299	4,695	6,794	2,664	30,919	85,948	9,272	93,613	—	—	—	—	—	—
Finance	*307	*12,518	*61	*17	*61	*197	*8,990	*290	*9,481	14.3	23.0	34.3	39.3	18.2	42.9
Insurance agents, brokers, and service	2,293	55,840	1,183	1,638	*1,178	*11,050	25,416	1,897	25,812	—	—	—	—	—	—
Real estate	9,107	149,942	3,451	5,139	1,425	19,672	51,540	7,065	58,320	32.4	37.3	77.3	—	35.6	99.8
Services	40,788	738,819	27,092	30,882	10,839	116,958	218,102	30,818	239,614	16.5	30.0	37.9	55.8	22.6	47.9
Hotels and other lodging places	1,606	42,616	1,470	5,558	*389	*5,625	2,449	*1,317	*5,176	8.0	11.8	14.5	24.7	10.9	19.3
Personal services	8,621	66,954	5,162	1,483	*1,873	*7,061	23,043	8,562	24,985	40.2	29.8	35.2	—	—	51.1
Business services	6,409	83,649	3,510	5,894	*1,105	*24,902	23,273	6,057	28,283	19.0	25.6	25.2	—	30.5	74.2
Automobile repair and services	*1,508	*69,913	*1,257	*4,758	*347	*15,289	*5,128	*833	*8,445	20.7	41.2	39.5	—	29.5	56.6
Amusement and recreation services, except motion picture	2,496	10,504	1,185	1,108	*356	*919	—1,164	1,556	1,546	—	—	—	—	—	—
Medical and health services	5,027	227,113	2,949	5,091	2,608	34,480	105,089	4,351	106,283	33.8	40.0	44.4	—	50.5	53.7
Offices of physicians	1,379	82,959	1,121	1,484	*789	8,214	31,729	862	32,905	20.1	17.9	20.6	20.5	17.2	95.5
Offices of dentists	1,339	127,362	1,328	3,028	1,339	23,008	55,698	1,339	55,698	32.3	27.7	31.2	36.5	27.8	98.9
Other medical services	2,309	36,792	*500	*579	*500	*3,258	17,662	2,150	17,680	28.0	25.6	28.6	28.5	25.5	—
Legal services	2,018	55,085	1,906	558	*1,310	*9,702	24,952	1,687	25,061	35.9	48.7	—	—	40.9	71.2
Other services	13,103	172,985	9,653	6,432	3,051	16,990	35,332	8,255	43,815	34.5	33.4	37.9	37.3	32.5	98.7
Nature of business not allocable	*248	*248	—	—	—	—	*248	**	**	14.2	25.7	24.7	—	26.4	29.8

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Pennsylvania															
All industries	438,162	18,718,058	299,044	625,280	157,157	1,814,326	2,555,032	335,702	2,859,931	3.0	3.4	6.3	5.2	3.3	9.8
All nonfarm industries	375,313	17,424,090	239,572	461,305	117,640	1,744,909	2,466,589	295,822	2,590,566	2.3	3.4	5.5	5.4	3.2	9.5
Agriculture, forestry, and fishing	70,438	1,594,044	65,233	172,924	42,248	100,042	128,929	44,827	217,412	13.9	15.5	17.5	19.0	19.7	26.4
Farms	62,849	1,293,959	59,372	163,975	39,317	69,417	88,443	39,880	169,365	15.4	17.4	18.4	23.9	24.1	28.7
Field crop	15,054	137,179	14,855	21,154	8,407	10,261	11,595	11,136	21,689	37.8	41.6	37.8	49.7	52.9	57.7
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	10,392	107,909	8,741	11,029	6,106	5,146	—8,977	*5,380	*10,073	32.3	40.5	34.5	47.7	—	51.1
Hogs, sheep and goats	4,266	32,639	4,271	13,303	*1,280	*969	—19,427	*131	*168	47.6	50.9	59.5	—	—	60.6
Dairy farms	23,389	863,031	23,389	105,894	15,442	39,877	110,662	19,316	118,068	24.2	24.1	26.0	37.2	32.1	51.9
Poultry and eggs	757	95,670	756	3,257	*135	*2,041	9,091	*527	*9,426	49.5	38.7	37.6	—	—	17.5
General livestock, except animal specialty	*71	*117	*71	*126	*65	*22	*—590	—	—	—	—	—	—	—	—
Other	8,900	57,423	7,289	9,212	7,882	11,101	—13,931	*3,390	*11,941	42.4	45.2	39.0	42.7	—	62.4
Other agriculture, forestry, and fishing	7,587	300,076	5,861	8,949	2,931	30,625	40,485	4,947	48,047	16.5	33.2	29.3	—	26.2	34.2
Mining	2,408	98,727	1,992	6,277	*807	*7,408	8,907	1,038	14,888	29.2	26.2	38.5	—	36.3	40.0
Construction	47,032	2,025,609	31,491	69,608	19,858	370,249	299,566	40,384	319,801	8.8	9.7	14.0	13.8	9.1	25.0
General building contractors and operative builders	10,072	896,461	8,125	23,105	6,047	151,968	106,965	8,003	114,741	14.1	15.9	22.9	22.6	16.3	40.8
Special trade contractors	34,673	1,066,767	21,786	44,206	12,677	212,291	178,055	30,493	189,427	8.1	12.5	18.5	17.7	11.3	34.1
Other construction	2,287	62,381	1,580	2,295	*1,134	*5,990	14,546	1,888	15,633	31.3	32.8	33.0	—	37.4	67.3
Manufacturing	9,868	567,627	9,331	23,067	4,089	115,605	49,600	5,903	62,424	14.3	19.1	20.4	25.8	20.7	34.4
Transportation, communication, electric, gas, and sanitary services	16,368	685,977	15,023	79,099	4,813	68,923	48,904	9,919	74,321	11.3	15.8	17.8	30.2	18.0	25.6
Trucking and warehousing	13,891	633,242	12,974	75,535	3,778	81,202	45,610	8,315	69,098	12.4	16.8	18.4	32.1	19.1	27.3
Other	2,477	53,735	2,049	3,564	1,035	5,721	3,294	1,604	5,223	28.3	36.9	36.6	49.3	39.6	57.5
Wholesale and retail trade	113,478	10,095,698	70,966	118,512	42,305	687,308	681,778	86,111	765,119	4.2	5.0	7.0	7.8	5.7	17.2
Wholesale trade	16,642	2,154,939	9,290	18,862	4,013	95,530	196,612	14,539	202,310	10.6	9.7	12.2	14.8	11.1	50.3
Retail trade	91,432	7,759,055	59,095	93,747	36,743	578,971	457,324	67,049	531,814	4.7	5.9	8.1	8.6	6.8	18.6
Food stores	10,890	1,569,904	8,719	14,833	6,097	119,210	80,001	9,387	84,772	13.4	13.2	19.4	23.1	17.3	30.9
Automotive dealers and service stations	13,165	2,951,243	11,357	18,037	8,205	140,173	110,959	11,482	121,011	11.3	10.3	14.1	13.4	13.2	47.4
Eating and drinking places	15,174	979,334	13,128	32,772	8,841	141,460	111,897	12,627	116,060	11.8	13.9	16.9	18.5	15.3	38.3
Direct selling organizations	17,834	66,120	3,507	930	—	—	11,533	11,131	15,528	11.2	23.0	31.3	—	27.0	38.1
Other retail trade	34,369	2,192,454	22,384	27,175	13,610	178,128	142,934	22,442	194,443	7.6	10.8	12.6	14.9	11.8	24.8
Wholesale and retail trade not allocable	5,404	181,704	2,581	5,903	1,549	12,807	27,842	4,523	30,995	19.7	28.1	40.1	46.0	27.6	66.9
Finance, insurance, and real estate	25,031	560,591	13,758	25,461	3,412	36,269	206,589	19,678	227,858	9.6	11.2	17.1	31.6	11.3	23.8
Finance	315	12,300	*29	*78	*18	*213	3,715	312	4,096	71.1	53.8	—	—	59.8	—
Insurance agents, brokers, and service	10,479	234,251	6,290	6,815	2,055	23,790	130,805	9,436	132,518	13.4	15.2	23.3	45.8	15.4	83.0
Real estate	14,267	314,040	7,439	18,568	1,339	12,266	72,069	9,930	91,250	13.7	16.2	21.8	29.9	16.8	25.3
Services	150,590	3,076,706	90,588	130,159	39,358	409,973	1,123,799	125,804	1,170,947	3.6	5.5	12.0	10.1	5.0	11.8
Hotels and other lodging places	2,481	64,762	2,480	9,112	*818	*7,162	5,063	*1,657	*6,622	29.6	39.5	45.7	—	—	25.1
Personal services	31,112	487,606	21,352	19,812	7,578	101,774	127,472	26,877	131,775	8.6	14.5	17.5	26.3	12.6	41.5
Business services	30,868	378,624	14,369	15,341	5,567	34,398	147,814	24,440	158,176	8.1	13.5	16.6	23.5	12.6	29.7
Automobile repair and services	9,957	409,283	7,791	30,412	3,867	42,135	53,430	8,887	58,332	15.0	21.5	44.7	29.6	21.2	47.9
Amusement and recreation services, except motion picture	7,887	64,695	4,386	7,525	707	3,833	—386	4,420	13,004	16.4	18.4	26.0	40.5	11.1	21.1
Medical and health services	28,007	1,133,951	17,158	29,336	12,129	153,979	574,292	26,630	577,439	7.7	8.7	11.7	16.2	7.9	37.9
Offices of physicians	8,801	499,020	7,405	11,163	5,062	54,322	287,277	8,335	289,300	11.3	11.7	14.3	17.5	11.2	48.1
Offices of dentists	5,262	356,234	4,813	9,813	3,895	50,120	178,435	5,062	176,611	16.5	15.3	20.9	20.8	15.1	99.7
Other medical services	13,944	278,697	4,940	8,360	3,172	49,537	110,580	13,233	111,528	12.3	21.2	27.1	41.6	15.8	70.7
Legal services	6,128	148,810	3,013	3,389	2,572	17,999	79,801	4,828	82,332	16.5	18.0	23.1	26.2	18.4	57.2
Other services	34,152	390,975	20,057	15,232	6,118	48,693	136,313	26,065	145,267	7.8	12.8	16.9	22.7	13.0	24.0
Nature of business not allocable	2,903	12,070	*684	*173	*269	*551	6,961	2,038	7,153	29.3	38.1	—	—	34.0	77.0

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

*Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Rhode Island															
All industries	29,113	923,541	17,096	21,158	8,293	82,613	170,616	23,229	184,835	3.8	7.5	6.6	8.9	4.8	10.8
All nonfarm industries	28,636	922,397	16,711	20,652	8,218	82,527	171,295	23,174	184,785	3.7	7.5	6.7	8.9	4.8	11.1
Agriculture, forestry, and fishing	1,628	13,030	1,103	899	353	1,557	2,938	910	4,024	26.7	25.5	23.5	45.9	31.2	34.5
Farms	477	1,144	*385	*306	*75	*86	—679	*55	*70	59.7	58.3	—	—	—	47.2
Field crop	*32	*355	*29	*67	*29	*65	*—194	—	—	—	—	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Hogs, sheep and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	*50	*33	*17	*76	*17	*16	*—185	—	—	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other agriculture, forestry, and fishing	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Mining	1,151	11,888	718	593	278	1,471	3,617	855	3,954	28.5	27.4	24.3	48.4	31.8	37.1
Construction	*15	*38	*12	*7	—	—	*25	*15	*25	—	—	—	—	—	—
General building contractors and operative builders	3,429	93,845	2,082	2,912	1,108	15,676	15,789	2,934	16,938	8.9	15.7	21.5	23.5	12.7	25.5
Special trade contractors	637	22,096	378	469	300	4,441	2,609	457	3,212	20.2	30.3	35.0	49.4	29.7	43.8
Other construction	2,734	60,980	1,646	1,769	784	8,844	12,106	2,419	12,652	10.0	18.1	23.1	27.9	14.5	23.4
Manufacturing	*58	*10,769	*58	*674	*24	*2,391	*1,074	*58	*1,074	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	914	29,128	581	1,174	360	6,957	5,015	785	5,561	17.1	29.7	35.1	43.8	23.3	53.2
Trucking and warehousing	795	10,447	498	1,319	*129	*798	2,318	535	3,110	18.2	29.9	34.7	*60.0	33.9	52.1
Other	393	6,421	*189	*698	*67	*401	999	281	1,264	26.4	43.5	—	—	41.0	78.5
Wholesale and retail trade	402	4,026	329	621	*62	*397	1,317	254	1,846	25.1	34.9	44.4	—	49.8	67.6
Wholesale trade	8,291	521,667	5,005	5,870	2,913	31,321	43,234	6,227	49,837	7.2	12.4	12.1	15.2	10.6	18.9
Retail trade	1,725	89,439	1,031	1,224	318	3,092	18,645	1,486	18,117	12.8	15.4	20.7	24.2	15.3	46.7
Food stores	5,520	431,829	3,829	4,621	2,569	28,228	26,656	4,740	31,715	8.5	14.6	14.4	16.7	14.1	20.8
Automotive dealers and service stations	653	75,445	397	552	264	4,214	4,234	510	4,800	20.4	20.4	25.8	29.3	24.2	73.2
Eating and drinking places	731	131,208	592	797	493	6,485	3,924	545	4,443	18.0	23.7	23.3	26.6	21.2	53.9
Direct selling organizations	1,382	55,719	856	1,318	722	6,811	5,036	1,143	6,364	19.4	20.2	29.7	28.9	20.0	51.7
Other retail trade	614	4,042	*90	*65	—	—	679	356	813	21.3	49.3	—	—	58.5	55.9
Wholesale and retail trade not allocable	3,140	165,415	1,994	1,669	1,090	10,718	12,783	2,186	15,295	13.7	31.2	25.6	34.7	26.1	23.9
Finance, insurance, and real estate	*46	*399	*45	*25	*28	*1	*—67	**	**	—	—	—	—	—	—
Finance	2,718	59,940	886	2,129	320	3,278	13,552	2,258	14,899	17.4	18.3	22.5	21.5	15.7	21.4
Insurance agents, brokers, and service	*61	*815	*7	*11	—	—	*138	*59	*263	—	—	—	—	—	—
Real estate	598	27,343	320	286	212	2,124	5,898	531	6,061	20.8	31.1	30.7	28.3	24.4	83.9
Services	2,059	31,782	559	1,832	108	1,152	7,516	1,668	8,575	22.1	21.7	25.7	32.0	21.1	22.5
Hotels and other lodging places	11,261	195,360	8,929	6,848	3,110	23,028	87,735	9,523	90,429	5.0	7.0	9.8	11.7	8.6	18.8
Personal services	*94	*6,771	*92	*598	*65	*1,118	*1,630	*62	*1,934	—	—	—	—	—	—
Business services	2,301	21,959	1,506	764	807	3,407	7,500	1,916	7,821	11.0	15.0	21.3	25.3	14.9	37.0
Automobile repair and services	1,882	24,493	769	783	*338	*2,777	7,845	1,664	8,278	15.4	29.3	18.9	—	23.3	42.5
Amusement and recreation services, except motion picture	486	9,597	344	462	*217	*1,140	2,226	486	2,226	23.3	28.9	41.6	—	33.8	—
Medical and health services	1,118	6,183	738	457	*66	*555	640	719	1,581	15.6	24.9	30.2	—	29.5	32.1
Offices of physicians	2,016	83,088	1,382	2,197	941	9,483	47,934	1,952	48,013	10.1	9.6	16.3	12.9	10.2	73.2
Offices of dentists	961	52,755	766	1,282	555	5,972	31,732	925	31,799	13.2	12.5	15.8	16.4	13.2	84.9
Other medical services	433	24,229	311	739	329	3,277	12,314	433	12,314	21.6	18.8	29.1	21.8	16.9	—
Legal services	622	6,104	305	176	*57	*234	3,868	594	3,900	20.6	27.3	33.7	70.0	27.5	98.2
Other services	905	23,155	630	662	357	1,990	12,477	826	12,683	16.4	19.9	26.5	28.6	18.8	66.2
Nature of business not allocable	2,461	20,134	1,468	925	319	2,560	7,483	1,898	7,893	10.3	16.1	24.6	46.6	15.8	35.4
	*62	*88	—	—	—	—	*12	*62	*12	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

*Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
South Carolina															
All industries	110,609	4,133,732	72,449	162,346	43,096	453,916	452,678	78,398	544,697	6.1	6.9	12.9	10.9	7.6	17.2
All nonfarm industries	86,817	3,682,000	52,441	97,749	30,086	415,551	421,623	66,226	467,622	5.5	7.1	14.1	11.4	7.3	16.7
Agriculture, forestry, and fishing	24,797	491,323	20,553	65,415	13,505	42,883	36,305	12,818	83,108	19.3	22.9	24.3	31.3	29.3	29.6
Farms	23,992	451,732	20,008	64,597	13,010	38,365	31,055	12,172	77,075	19.9	24.4	24.6	34.3	30.1	30.1
Field crop	11,579	274,880	8,905	36,937	8,326	24,855	28,386	5,802	56,011	25.9	32.3	32.2	46.2	36.9	45.5
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	3,533	13,115	3,532	3,517	1,066	969	−2,075	*1,654	*1,909	46.7	43.0	42.5	48.7	—	44.8
Hogs, sheep and goats	*2,666	*75,330	*2,666	*11,025	*58	*2,477	*9,268	*1,560	*9,527	—	—	—	—	—	—
Dairy farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Poultry and eggs	*897	*14,540	*897	*3,055	*628	*1,756	*−3,368	*4	*795	—	—	—	—	—	—
General livestock, except animal specialty	*2,501	*17,375	*2,501	*3,453	*2,496	*95	*3,977	*2,491	*4,319	—	—	—	—	—	—
Other	2,816	56,492	1,607	6,610	*436	*8,253	−5,153	*661	*4,514	—	71.4	63.1	—	—	38.3
Other agriculture, forestry, and fishing	*805	*39,591	*545	*818	*495	*4,518	*5,250	*448	*6,033	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	10,477	494,583	6,407	19,718	4,778	93,234	51,969	7,538	57,807	16.9	21.5	34.2	29.6	22.3	33.9
General building contractors and operative builders	1,107	244,501	557	5,571	977	58,682	14,168	857	14,492	39.3	33.5	81.4	42.7	45.4	95.9
Special trade contractors	6,589	156,918	3,685	3,491	2,924	26,265	29,845	5,170	32,398	22.1	32.9	32.8	37.7	28.9	47.4
Other construction	2,781	93,184	2,165	10,656	*877	*8,287	7,956	*1,509	*10,917	32.5	47.6	45.6	—	55.9	51.9
Manufacturing	2,196	155,907	1,868	6,822	1,648	43,788	8,350	1,648	10,042	35.4	43.0	40.1	53.7	42.9	78.1
Transportation, communication, electric, gas, and sanitary services	2,459	*36,121	*1,881	*7,848	*605	*5,758	1,695	*1,288	*3,905	35.2	—	—	—	—	56.1
Trucking and warehousing	*1,689	*35,287	*1,441	*7,647	*385	*5,598	*1,907	*958	*3,555	—	—	—	—	—	—
Other	*770	*634	*440	*201	*220	*158	*−212	*330	*350	—	—	—	—	—	—
Wholesale and retail trade	30,606	2,282,830	18,928	22,342	11,709	158,743	128,445	22,284	152,013	9.3	9.6	14.0	14.6	12.5	26.7
Wholesale trade	3,616	428,266	2,069	3,167	878	13,995	24,561	2,747	26,342	26.3	18.9	30.9	33.9	30.5	21.0
Retail trade	26,220	1,810,309	16,069	18,686	10,831	144,748	95,155	18,767	116,942	10.1	11.1	15.8	15.7	13.8	28.8
Food stores	3,102	296,871	2,310	1,822	752	13,489	10,307	2,457	11,776	30.7	25.2	28.1	27.6	33.3	47.2
Automotive dealers and service stations	3,597	450,747	2,356	1,906	1,970	24,298	10,069	2,634	15,636	25.6	22.5	32.5	28.3	33.8	69.5
Eating and drinking places	3,798	235,259	2,759	4,224	2,551	47,793	17,071	3,206	22,600	27.9	34.2	43.2	36.9	36.1	54.7
Direct selling organizations	4,970	24,232	*726	*83	—	—	4,184	3,342	5,069	24.8	55.8	—	—	57.7	55.5
Other retail trade	10,753	803,200	7,918	10,669	5,558	59,168	53,524	7,128	61,859	15.3	16.9	20.6	20.6	19.4	45.7
Wholesale and retail trade not allocable	*770	*44,255	*770	*489	—	—	*8,729	*770	*8,729	—	—	—	—	—	—
Finance, insurance, and real estate	6,224	76,872	3,089	6,972	*552	*1,955	28,074	4,398	31,429	21.1	25.6	73.1	—	26.7	72.4
Finance	*220	*2,467	*110	*3	—	—	*1,527	*220	*1,527	—	—	—	—	—	—
Insurance agents, brokers, and service	*1,588	*22,894	*1,355	*423	*299	*1,722	*8,642	*970	*8,822	—	—	—	—	—	—
Real estate	4,418	51,511	1,624	6,546	*253	*233	17,905	3,208	21,080	25.0	29.5	77.7	—	31.5	76.4
Services	34,050	596,096	19,725	33,229	10,301	107,557	197,840	28,628	206,393	9.1	12.3	23.4	18.7	11.4	30.3
Hotels and other lodging places	*451	*18,854	*451	*3,908	*451	*2,642	*3,383	*341	*4,776	—	—	—	—	—	—
Personal services	9,170	133,995	7,278	7,386	3,238	35,123	35,904	6,301	36,519	18.5	25.9	29.7	37.6	24.1	70.3
Business services	6,266	61,962	2,468	3,015	*1,216	*2,077	29,946	5,261	30,607	20.9	27.9	44.1	—	30.2	58.8
Automobile repair and services	3,192	140,093	2,290	9,924	*1,525	*26,794	20,402	2,675	21,416	29.4	33.3	64.5	—	36.4	90.7
Amusement and recreation services, except motion picture	*1,240	*19,138	*274	*2,424	*270	*4,134	*3,774	*992	*4,188	—	—	—	—	—	—
Medical and health services	3,586	115,742	1,910	3,186	1,656	17,075	61,158	3,190	61,955	27.0	21.0	31.0	24.9	20.4	99.8
Offices of physicians	984	63,074	935	1,285	863	7,581	37,125	984	37,125	39.9	26.9	34.0	29.2	26.6	—
Offices of dentists	*444	*32,315	*335	*1,394	*335	*6,218	*14,785	*444	*14,785	—	—	—	—	—	—
Other medical services	*2,158	*20,353	*640	*507	*458	*3,176	*9,248	*1,762	*10,045	—	—	—	—	—	—
Legal services	1,521	61,725	*700	*1,426	*1,059	*11,385	32,385	1,406	32,549	37.4	37.7	—	—	35.0	—
Other services	8,604	44,687	4,356	1,960	*888	*8,327	10,888	6,462	14,383	19.2	35.5	37.5	—	36.7	47.7
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
South Dakota															
All industries	91,987	3,189,723	69,203	226,681	43,828	192,246	238,177	62,677	400,150	5.7	5.7	9.6	5.8	8.0	15.1
All nonfarm industries	36,232	1,690,432	23,126	48,011	14,087	156,320	155,408	26,227	183,122	3.5	3.7	5.6	6.2	4.6	8.0
Agriculture, forestry, and fishing	55,791	1,516,268	46,911	182,221	30,184	36,280	85,553	37,035	221,191	9.0	11.2	11.8	14.7	13.9	18.0
Farms	55,755	1,499,291	46,077	180,670	29,741	35,928	82,769	36,450	217,028	9.2	11.4	11.9	15.5	14.2	18.2
Field crop	25,556	409,582	18,811	66,133	11,096	10,288	94,707	19,193	127,135	14.1	16.4	21.2	26.0	18.6	35.0
Beef cattle feedlots	*30	*2,668	*30	*136	*30	*251	*−591	**	**	—	—	—	—	—	—
Beef cattle, except feedlots	16,243	625,087	13,616	64,744	10,941	17,856	−17,694	10,759	57,904	16.6	17.1	19.3	23.5	29.2	25.8
Hogs, sheep and goats	7,286	271,322	7,065	23,023	2,988	3,762	−303	2,898	15,600	24.4	39.2	30.6	56.7	50.2	58.4
Dairy farms	3,590	118,167	3,562	18,352	3,164	1,904	5,939	2,178	10,189	33.6	33.1	37.7	47.3	48.1	45.7
Poultry and eggs	*277	*16,081	*277	*2,518	*277	*939	*4,849	*276	*4,874	—	—	—	—	—	—
General livestock, except animal specialty	216	33,186	73	601	73	224	−576	150	462	33.6	9.2	30.5	17.1	35.1	34.9
Other	2,555	25,200	2,443	7,163	1,172	702	−3,562	**	**	45.8	47.6	62.0	51.1	—	37.8
Other agriculture, forestry, and fishing	1,036	16,975	834	1,551	443	2,354	2,784	585	4,163	16.3	33.6	31.0	36.8	33.6	31.2
Mining	*67	*1,118	*67	*257	—	—	*−235	*28	*223	—	—	—	—	—	—
Construction	5,416	177,870	3,818	6,719	2,534	36,331	25,810	4,593	27,841	7.4	11.9	18.4	16.0	11.0	25.8
General building contractors and operative builders	612	52,514	613	972	451	14,429	5,727	720	5,929	18.3	22.4	26.9	24.7	22.9	72.7
Special trade contractors	4,241	112,121	2,964	4,389	1,909	17,885	19,014	3,584	20,433	8.4	14.7	19.0	21.0	13.1	28.9
Other construction	363	13,235	239	1,358	*194	*4,017	1,069	289	1,279	27.2	49.7	49.9	—	41.5	87.5
Manufacturing	613	37,135	728	3,023	472	6,486	2,175	510	3,653	17.9	25.1	29.4	29.8	31.5	40.1
Transportation, communication, electric, gas, and sanitary services	2,142	115,527	1,843	10,220	942	13,089	6,692	1,569	9,281	11.1	13.6	15.4	19.4	18.0	23.4
Trucking and warehousing	1,849	110,111	1,607	9,617	855	11,978	6,201	1,364	8,506	12.0	14.2	18.2	20.5	19.0	25.2
Other	293	5,416	236	603	*87	*1,110	491	*205	*775	30.2	42.1	40.3	—	—	59.0
Wholesale and retail trade	12,076	1,109,890	7,481	14,767	5,727	69,345	47,202	6,013	59,188	4.8	4.7	7.7	7.5	6.9	12.9
Wholesale trade	2,140	409,338	1,299	3,975	876	12,070	13,741	1,491	16,525	10.5	6.0	15.3	13.8	12.1	20.0
Retail trade	9,725	694,750	6,021	10,607	4,727	55,639	34,232	6,435	42,523	5.2	6.7	9.0	8.8	8.4	16.1
Food stores	867	149,060	909	1,521	630	10,326	4,322	653	8,492	18.9	15.1	19.9	19.3	18.7	44.6
Automotive dealers and service stations	1,502	225,390	1,129	2,131	899	11,484	8,425	1,111	8,869	12.9	12.2	17.1	15.8	15.2	30.9
Eating and drinking places	1,150	63,786	900	2,412	959	11,693	1,827	643	4,067	15.4	17.9	23.0	19.1	25.2	28.4
Direct selling organizations	2,658	9,909	486	140	*186	*173	452	1,590	1,345	10.3	21.7	33.1	—	25.3	31.8
Other retail trade	3,550	248,605	2,707	4,403	1,953	21,963	19,206	2,438	21,750	8.6	11.5	14.2	15.6	13.2	23.3
Wholesale and retail trade not allocable	210	5,802	*151	*185	*124	*636	−771	*67	*140	36.2	43.2	—	—	—	58.6
Finance, insurance, and real estate	2,171	35,031	932	1,067	413	1,882	17,320	1,830	18,364	10.8	14.1	25.8	36.9	14.2	36.5
Finance	*43	*742	*14	*85	*7	*72	*311	*36	*430	—	—	—	—	—	—
Insurance agents, brokers, and service	1,000	14,510	399	221	171	1,207	7,580	854	7,909	16.3	23.9	35.1	56.3	23.4	53.1
Real estate	1,128	19,779	519	761	235	703	9,429	950	10,025	14.8	17.6	32.9	37.3	17.9	53.7
Services	11,928	189,243	7,043	9,205	3,352	27,328	49,774	6,692	56,129	8.4	8.5	11.3	17.1	8.8	15.5
Hotels and other lodging places	401	12,508	366	1,462	176	986	1,905	*137	*2,486	24.6	41.4	31.4	61.4	—	42.8
Personal services	3,094	26,846	1,597	1,451	801	3,897	8,482	2,455	7,185	9.4	18.0	21.9	33.7	18.4	27.5
Business services	1,652	22,941	748	1,793	338	5,500	4,693	1,312	5,457	12.9	31.9	39.8	67.0	22.1	20.1
Automobile repair and services	961	33,053	814	985	499	4,966	3,918	545	5,490	17.1	22.7	24.6	31.5	26.6	46.3
Amusement and recreation services, except motion picture	1,120	13,004	801	1,217	370	1,330	70	499	1,779	15.4	26.7	27.4	38.2	29.9	29.1
Medical and health services	748	44,264	626	1,148	438	5,416	21,696	713	21,829	15.8	13.8	19.5	17.2	13.7	95.0
Offices of physicians	174	18,843	172	399	165	2,649	9,663	172	9,687	22.8	20.3	27.3	25.1	19.7	70.7
Offices of dentists	198	15,563	198	388	191	1,820	8,344	198	8,344	29.4	24.7	32.6	27.8	24.0	—
Other medical services	376	9,878	256	361	*82	*947	3,689	343	3,818	25.1	29.2	41.5	—	30.3	98.3
Legal services	268	8,412	175	214	*133	*860	3,447	154	3,489	29.8	33.0	36.0	—	31.9	76.3
Other services	3,714	30,195	1,916	935	597	4,373	7,563	2,877	8,414	23.8	23.0	21.5	35.6	31.1	26.3
Nature of business not allocable	584	7,843	*382	*202	*184	*408	3,898	357	4,480	34.3	71.2	—	—	71.8	76.9

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tennessee															
All industries	267,863	7,398,304	164,082	276,952	122,092	724,116	736,497	165,923	1,026,210	5.8	5.0	7.9	7.4	5.0	12.1
All nonfarm industries	158,750	6,921,287	90,375	179,295	51,088	682,003	851,931	124,076	971,213	4.1	5.2	7.1	7.8	5.1	11.2
Agriculture, forestry, and fishing	111,642	511,684	75,111	100,439	71,630	47,109	−112,132	43,478	64,376	12.6	16.8	17.8	19.0	24.0	18.4
Farms	109,113	477,017	73,707	97,657	71,004	42,113	−113,434	41,847	54,997	12.8	17.5	18.1	19.8	26.4	19.1
Field crop	65,291	254,970	40,382	54,278	50,210	23,068	−27,130	28,965	39,342	18.3	22.4	25.9	28.6	34.9	26.1
Beef cattle feedlots	*5	*6,950	—	—	—	—	*532	*5	*532	—	—	—	—	—	—
Beef cattle, except feedlots	22,133	58,850	17,081	22,667	14,358	9,017	−67,397	3,512	2,630	23.8	27.3	37.8	33.5	37.7	37.1
Hogs, sheep and goats	*4,276	*13,214	*3,028	*3,176	*1,645	*289	*−8,418	*468	*613	—	—	—	—	—	—
Dairy farms	*2,019	*48,040	*1,749	*5,981	*1,749	*1,534	*332	*1,818	*3,223	—	—	—	—	—	—
Poultry and eggs	*8	*3	*6	*12	—	—	*−11	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*256	*3,028	*50	*147	*240	*733	*−5,356	*68	*112	—	—	—	—	—	—
Other	15,127	91,962	11,411	11,398	2,802	7,472	−5,986	7,013	8,545	29.7	52.0	39.3	53.0	45.9	27.6
Other agriculture, forestry, and fishing	2,529	34,667	1,404	2,782	626	4,996	1,302	1,631	9,379	28.3	44.8	41.8	65.2	56.0	55.1
Mining	637	26,241	617	3,003	*10	*1,880	−1,488	344	1,420	45.7	29.0	38.6	51.2	31.4	27.3
Construction	22,449	900,629	10,747	26,130	8,471	154,599	96,156	20,645	107,126	10.1	15.0	22.3	18.9	13.2	37.0
General building contractors and operative builders	3,772	526,017	2,438	12,353	2,608	84,042	25,886	2,832	33,860	21.7	21.9	35.1	27.2	26.3	41.2
Special trade contractors	16,947	289,485	7,292	10,113	5,100	58,838	57,378	16,089	59,983	11.9	22.4	35.4	29.0	15.5	90.9
Other construction	1,730	83,127	1,017	3,664	*763	*11,719	12,892	1,724	13,283	35.5	33.8	41.0	—	43.2	87.7
Manufacturing	3,982	262,242	2,992	9,904	1,864	54,517	22,797	2,701	30,948	22.7	26.8	30.0	40.8	29.0	59.7
Transportation, communication, electric, gas, and sanitary services	5,485	260,738	4,796	24,058	1,879	29,714	29,525	4,247	33,419	19.9	26.1	24.8	35.0	29.4	78.9
Trucking and warehousing	4,068	223,012	3,397	19,893	*1,018	*25,991	29,289	3,242	30,215	22.8	29.7	27.4	—	32.1	57.8
Other	*1,399	*37,726	*1,399	*4,165	*661	*3,723	*236	*1,005	*3,204	—	—	—	—	—	—
Wholesale and retail trade	51,132	3,815,099	29,528	50,485	20,263	225,784	200,567	33,606	248,595	6.3	7.7	11.3	11.0	9.3	17.3
Wholesale trade	5,431	1,002,338	3,123	9,119	2,239	49,537	39,895	4,058	47,543	18.1	14.1	25.2	26.7	17.6	44.3
Retail trade	42,592	2,727,285	25,815	40,184	17,773	164,276	154,508	26,780	194,355	7.0	9.2	12.8	11.0	11.0	19.0
Food stores	5,709	727,591	5,278	9,139	3,329	35,140	32,520	4,202	37,675	19.5	17.7	27.8	21.3	25.1	36.6
Automotive dealers and service stations	6,422	762,651	4,005	4,901	2,893	29,922	33,297	4,527	40,283	17.9	19.8	30.5	24.7	24.1	42.1
Eating and drinking places	5,102	238,391	3,191	8,711	3,611	34,137	1,181	2,638	12,763	20.4	26.5	34.7	28.9	39.9	50.1
Direct selling organizations	9,540	66,710	*1,117	*1,171	*875	*2,181	9,974	5,112	12,552	15.2	25.8	—	—	35.3	33.1
Other retail trade	15,819	931,942	12,026	16,262	7,065	62,896	78,536	10,303	91,082	11.5	15.2	17.9	17.2	16.7	25.1
Wholesale and retail trade not allocable	3,109	85,476	*790	*1,182	*251	*11,951	6,164	2,768	6,697	25.3	56.1	—	—	33.3	66.9
Finance, insurance, and real estate	18,501	411,458	8,737	16,733	2,931	27,204	98,834	15,112	116,642	19.8	17.5	22.0	29.0	15.3	24.4
Finance	*85	*14,113	*17	*39	**	**	*−1,706	*68	*415	—	—	—	—	—	—
Insurance agents, brokers, and service	4,835	147,256	3,259	4,340	1,629	16,884	53,827	4,543	54,576	20.5	29.9	38.4	41.9	23.9	66.6
Real estate	13,581	250,089	5,461	12,354	**	**	48,713	10,501	61,651	26.0	22.2	27.0	—	19.9	28.9
Services	53,156	1,207,929	31,354	46,177	15,244	183,329	403,385	45,107	422,055	6.3	9.1	13.3	14.5	8.2	23.9
Hotels and other lodging places	1,168	75,974	969	5,226	*258	*15,404	5,009	*937	*5,817	41.9	62.0	65.6	—	—	50.2
Personal services	15,553	201,521	10,017	7,645	5,066	53,661	52,286	14,010	55,701	12.2	22.8	28.8	28.9	20.5	46.9
Business services	5,739	92,154	2,924	3,331	943	8,190	43,106	5,240	45,015	18.9	22.0	35.2	51.2	21.5	43.5
Automobile repair and services	4,608	98,535	3,035	4,132	*1,508	*11,348	13,602	3,441	15,312	21.8	33.0	40.0	—	37.6	48.2
Amusement and recreation services, except motion picture	4,485	136,236	2,391	9,124	693	16,808	36,357	3,387	40,395	21.8	25.4	33.4	45.6	24.6	68.1
Medical and health services	4,892	280,344	3,125	7,279	2,588	48,807	142,584	4,351	145,025	17.8	17.5	26.7	28.5	15.5	71.6
Offices of physicians	1,776	144,799	1,363	3,222	1,096	30,271	75,684	1,359	78,020	25.2	23.9	34.0	41.0	19.8	74.1
Offices of dentists	1,301	94,529	1,111	3,058	1,235	15,075	42,953	1,177	43,038	32.0	32.4	49.7	36.7	31.8	99.5
Other medical services	1,815	41,016	*651	*999	*257	*3,461	23,967	1,815	23,967	34.1	41.2	—	—	37.9	—
Legal services	2,952	104,230	1,918	2,267	1,184	8,312	52,607	2,622	52,895	23.7	24.7	34.4	35.4	24.7	69.1
Other services	13,759	218,935	8,975	7,173	3,004	20,799	57,734	11,119	61,895	12.5	20.6	24.9	32.1	20.2	55.1
Nature of business not allocable	*899	*2,284	*200	*23	—	—	*853	*683	*1,631	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Texas															
All industries	830,159	30,163,920	558,235	1,359,640	328,943	3,091,668	3,019,242	519,223	4,600,052	2.5	3.5	6.8	4.3	3.0	5.4
All nonfarm industries	582,670	24,830,511	347,996	747,442	195,344	2,784,371	3,186,458	427,730	3,933,963	1.9	2.7	4.1	4.6	2.5	4.9
Agriculture, forestry, and fishing	264,839	5,683,042	223,026	647,167	139,190	369,879	−157,781	100,632	713,618	6.8	14.6	13.5	11.7	13.8	9.1
Farms	247,489	5,333,409	210,239	612,198	133,599	307,295	−167,214	91,493	666,089	7.1	15.5	14.2	12.4	14.7	9.2
Field crop	61,976	2,282,659	53,965	322,270	36,669	155,780	334,997	43,455	469,250	13.8	17.9	25.2	20.6	17.2	32.5
Beef cattle feedlots	314	115,028	54	919	44	415	−5,944	*225	*1,455	64.2	21.2	7.7	4.6	—	27.4
Beef cattle, except feedlots	132,167	2,032,196	109,717	201,873	68,234	87,157	−472,542	32,918	84,435	9.9	33.5	11.3	16.3	36.7	10.4
Hogs, sheep and goats	9,637	129,604	9,629	11,730	8,066	3,777	743	3,211	13,118	40.5	39.5	37.2	28.4	51.2	34.1
Dairy farms	*1,755	*240,597	*1,755	*19,588	*1,556	*15,590	*35,025	*1,528	*36,011	—	—	—	—	—	—
Poultry and eggs	1,547	75,016	*249	*3,768	*1,347	*4,432	−833	*18	*760	84.9	40.1	—	—	—	—
General livestock, except animal specialty	12,785	160,982	11,330	10,279	3,516	5,451	−27,701	4,690	8,935	34.4	22.7	32.0	39.4	68.2	40.7
Other	27,306	297,327	23,540	41,777	14,167	34,693	−30,959	5,448	52,125	20.4	33.5	30.3	27.5	61.9	32.9
Other agriculture, forestry, and fishing	17,350	349,633	12,787	34,969	5,591	62,384	9,433	9,139	47,529	19.9	24.6	33.4	32.4	22.1	25.3
Mining	18,700	1,599,172	14,061	91,541	3,118	74,391	125,318	12,497	323,055	10.3	6.1	7.5	22.1	5.9	53.2
Construction	76,089	3,241,411	44,485	92,181	33,394	619,027	432,296	64,444	474,911	5.4	8.1	11.5	11.9	7.5	8.9
General building contractors and operative builders	11,829	1,199,425	7,016	14,715	6,616	184,858	69,232	9,302	91,505	13.0	14.8	19.3	23.0	16.1	21.3
Special trade contractors	59,278	1,747,744	34,337	60,730	24,786	391,391	313,503	50,846	330,394	6.2	10.1	14.9	14.7	8.9	31.9
Other construction	4,982	294,242	3,132	18,736	1,992	42,778	49,561	4,296	53,012	20.6	25.9	28.6	37.8	25.0	32.3
Manufacturing	11,687	505,387	10,102	16,707	5,429	94,661	52,075	6,896	68,531	13.3	17.7	19.5	29.2	19.8	41.1
Transportation, communication, electric, gas, and sanitary services	19,760	631,496	12,298	63,415	6,388	77,580	44,497	13,773	79,129	10.6	15.3	18.0	24.5	16.0	31.6
Trucking and warehousing	16,128	552,578	9,873	57,825	5,176	72,749	27,441	11,381	59,366	11.7	16.9	19.5	25.8	18.1	27.8
Other	3,632	78,918	2,425	5,590	1,212	4,831	17,056	2,392	19,763	24.2	30.8	34.6	53.7	34.2	29.8
Wholesale and retail trade	166,588	12,362,623	94,131	169,014	70,151	906,553	710,673	110,698	904,959	3.4	4.2	7.0	6.3	5.3	53.6
Wholesale trade	24,371	3,304,488	14,550	38,777	9,621	145,979	237,164	17,939	263,445	8.7	7.5	11.4	13.7	10.4	9.2
Retail trade	140,895	9,033,553	79,035	129,578	60,109	759,722	471,839	91,810	637,868	3.8	5.1	8.5	7.0	6.1	21.9
Food stores	13,933	[illegible]	9,997	15,096	7,541	98,470	48,549	9,279	70,943	12.0	12.4	15.4	14.4	16.7	10.1
Automotive dealers and service stations	24,054	3,412,860	15,871	23,788	14,156	185,062	146,998	18,074	168,556	8.8	8.9	13.8	13.2	11.1	27.5
Eating and drinking places	19,616	1,166,750	11,581	33,118	14,874	223,711	60,909	14,166	95,042	10.3	13.6	18.6	15.9	15.9	23.7
Direct selling organizations	31,932	[illegible]	7,797	3,605	1,999	2,521	27,173	20,595	37,348	8.4	16.4	26.3	62.0	21.8	28.7
Other retail trade	51,360	2,[illegible]	33,789	53,971	21,537	249,958	190,210	29,696	265,979	6.2	8.6	15.0	11.4	10.3	22.9
Wholesale and retail trade not allocable	1,322	24,582	*546	*669	*421	*852	1,670	*949	*3,846	36.9	51.6	—	—	—	13.9
Finance, insurance, and real estate	59,664	1,298,511	33,114	80,791	9,012	81,926	343,253	42,410	445,179	5.5	8.8	17.4	17.1	8.2	85.6
Finance	2,549	75,514	1,562	1,886	448	5,291	20,700	1,486	36,290	24.4	22.0	32.8	45.9	27.3	9.4
Insurance agents, brokers, and service	16,848	493,835	9,000	11,441	4,303	40,807	186,210	14,834	194,042	10.3	16.5	19.0	28.5	13.2	27.3
Real estate	40,267	729,162	22,552	67,464	4,261	35,828	136,343	26,090	214,847	8.8	10.9	20.6	20.8	11.1	53.8
Services	212,115	4,839,415	126,778	198,463	62,261	867,849	1,470,540	167,387	1,589,381	3.1	5.1	6.8	9.0	4.2	9.5
Hotels and other lodging places	5,055	219,103	4,190	17,793	3,034	45,045	6,508	3,259	15,530	20.8	31.3	26.5	40.3	34.3	9.6
Personal services	44,133	535,560	23,932	24,070	10,339	152,914	119,229	36,762	133,265	7.5	13.2	17.4	20.0	11.8	40.9
Business services	39,008	518,705	18,186	28,270	7,162	88,747	155,969	31,030	174,728	7.2	13.1	15.2	30.4	10.4	31.3
Automobile repair and services	17,506	707,604	13,957	26,976	8,948	129,904	60,769	12,276	79,130	11.1	17.0	20.1	24.5	16.2	19.2
Amusement and recreation services, except motion picture	13,817	278,128	7,802	26,083	1,890	48,564	20,716	6,539	47,084	12.3	28.8	29.9	64.2	25.0	31.4
Medical and health services	25,760	1,393,499	16,722	39,724	13,524	209,235	703,223	24,177	708,559	7.8	7.9	11.5	14.0	7.1	14.2
Offices of physicians	9,982	724,581	7,708	18,112	8,028	85,207	405,310	9,561	406,953	10.9	9.6	12.6	13.2	9.0	49.9
Offices of dentists	5,469	464,366	5,280	18,306	5,189	70,616	217,605	5,204	219,860	15.2	14.3	20.4	16.1	14.0	44.0
Other medical services	10,309	204,552	3,734	5,306	2,309	43,412	80,308	9,392	81,646	14.4	26.8	31.7	55.0	18.6	98.3
Legal services	8,833	304,730	6,334	8,460	3,122	31,701	143,876	7,822	149,133	14.0	14.7	18.6	26.9	14.4	82.5
Other services	58,003	884,086	35,655	27,087	14,224	163,739	260,252	43,522	281,952	5.9	12.4	11.9	22.2	9.6	57.7
Nature of business not allocable	717	*2,883	*240	*361	—	—	−1,829	*488	*1,289	55.9	—	—	—	—	21.7

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Utah															
All industries	71,208	2,042,368	44,744	86,363	24,356	231,428	242,035	47,249	332,329	4.2	4.5	6.4	6.6	4.9	13.4
All nonfarm industries	54,040	1,794,153	31,928	56,785	15,626	216,413	265,576	39,933	303,980	2.3	3.9	6.3	6.7	3.4	11.9
Agriculture, forestry, and fishing	18,207	262,013	13,804	30,767	9,004	16,617	−22,127	7,948	31,170	15.2	23.1	20.6	30.3	40.3	21.2
Farms	17,166	248,215	12,816	29,578	8,730	15,015	−23,541	7,316	26,346	16.1	24.3	21.4	33.2	44.2	21.8
Field crop	4,689	72,619	3,177	9,185	1,932	6,225	−5,105	1,820	9,617	33.0	51.4	45.7	68.6	59.7	38.7
Beef cattle feedlots	**	**	**	**	—	—	**	**	**	—	—	—	—	—	—
Beef cattle, except feedlots	7,399	68,043	6,097	13,285	3,392	2,510	−24,236	2,668	3,747	24.4	31.3	32.6	32.6	57.5	32.6
Hogs, sheep and goats	1,854	50,565	712	1,128	*982	*2,450	9,849	*1,450	*11,224	51.9	75.9	52.1	73.3	—	72.2
Dairy farms	*471	*15,240	*471	*2,115	*442	*2,292	*2,568	*352	*2,945	—	—	—	—	—	—
Poultry and eggs	*28	*853	*28	*132	*28	*33	*155	*26	*155	—	—	—	—	—	—
General livestock, except animal specialty	1,520	35,740	1,491	2,806	1,194	645	−4,247	*811	*186	60.3	45.5	50.9	62.1	—	73.6
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	1,041	13,798	788	1,189	*274	*1,602	1,414	632	2,824	16.2	35.0	34.7	—	33.7	40.7
Mining	360	15,563	267	788	90	3,487	1,792	194	2,996	25.7	26.1	31.2	31.4	29.3	31.1
Construction	7,290	346,290	4,828	9,664	3,525	80,632	51,199	6,147	58,612	8.7	8.1	15.3	12.4	8.2	28.7
General building contractors and operative builders	1,718	148,712	1,277	2,081	927	37,617	15,497	1,429	18,049	12.4	12.5	18.1	19.5	14.9	39.1
Special trade contractors	5,233	184,821	3,363	5,983	2,539	40,507	33,517	4,506	35,993	8.2	10.7	17.0	16.3	10.1	47.3
Other construction	339	12,757	*188	*1,600	*59	*2,508	2,185	*210	*2,570	27.7	53.2	—	—	—	59.6
Manufacturing	848	40,948	764	1,977	288	5,241	4,432	680	4,870	17.6	23.3	34.2	37.0	25.1	38.4
Transportation, communication, electric, gas, and sanitary services	1,514	61,136	1,134	5,304	478	9,102	6,911	1,180	7,908	13.3	15.3	18.5	23.5	19.6	29.4
Trucking and warehousing	1,254	59,124	1,015	5,123	422	8,686	6,647	1,011	7,389	14.6	15.7	19.1	24.2	20.6	34.8
Other	260	2,012	*119	*181	*56	*416	264	*169	*519	32.6	56.7	—	—	—	54.1
Wholesale and retail trade	14,779	868,672	7,821	16,723	4,693	88,832	42,870	9,086	57,611	4.6	6.8	14.6	12.7	7.4	23.0
Wholesale trade	3,321	219,459	1,967	4,003	640	9,003	19,525	2,446	21,852	8.8	10.3	16.1	21.7	12.9	27.6
Retail trade	11,242	640,968	5,708	12,526	4,189	56,897	22,813	6,488	35,170	5.5	8.5	15.8	14.4	9.0	26.9
Food stores	385	61,572	294	662	173	4,084	2,127	215	2,762	25.8	17.7	22.6	20.6	27.4	48.0
Automotive dealers and service stations	1,441	244,798	1,072	2,249	1,021	12,545	6,986	1,037	9,283	13.0	11.8	17.4	13.8	16.0	30.8
Eating and drinking places	1,379	117,048	1,265	4,921	1,239	25,962	−1,473	840	4,267	25.3	31.4	35.2	29.6	25.8	55.4
Direct selling organizations	4,451	11,628	691	230	*158	*96	1,301	2,420	2,341	7.9	15.1	44.0	—	23.3	17.6
Other retail trade	3,586	205,922	2,386	4,464	1,598	14,210	13,872	2,174	16,517	8.6	12.7	34.5	15.3	14.7	21.3
Wholesale and retail trade not allocable	*218	*8,247	*126	*194	*84	*932	*532	*154	*589	—	—	—	—	—	—
Finance, insurance, and real estate	6,121	90,476	2,737	2,945	627	2,554	40,391	4,742	43,582	7.3	8.9	17.1	24.8	9.9	24.3
Finance	207	5,685	141	101	*13	*103	2,332	106	2,618	32.5	24.0	42.1	—	35.5	56.1
Insurance agents, brokers, and service	2,104	32,473	958	471	405	1,812	15,420	1,737	16,040	15.0	17.5	26.0	28.4	17.8	33.1
Real estate	3,810	52,318	1,638	2,373	209	639	22,639	2,899	24,724	8.2	10.7	20.5	58.0	12.5	33.4
Services	21,872	355,186	13,464	18,068	5,451	46,963	115,831	17,147	126,614	3.6	6.6	9.5	11.2	5.3	15.8
Hotels and other lodging places	443	22,784	341	2,752	240	4,191	−226	182	1,480	24.0	41.0	41.2	48.4	41.1	50.1
Personal services	3,983	33,008	2,084	1,502	591	5,116	8,498	3,328	9,024	10.6	20.4	19.6	35.2	16.6	39.9
Business services	4,702	42,290	2,117	2,659	982	4,625	12,616	3,870	14,975	7.5	13.8	26.1	29.6	11.7	42.3
Automobile repair and services	1,281	49,140	1,133	2,346	575	8,043	5,413	939	6,296	14.6	24.6	24.1	32.8	23.2	49.8
Amusement and recreation services, except motion picture	1,311	5,541	982	1,239	*152	*275	−243	673	1,646	14.4	22.5	26.8	—	26.5	32.5
Medical and health services	2,319	117,498	1,770	3,595	1,405	13,593	59,904	2,185	60,631	9.1	9.3	15.7	13.6	8.6	59.8
Offices of physicians	903	48,906	621	1,313	505	4,498	29,692	857	30,259	12.4	11.8	26.3	18.2	11.1	74.0
Offices of dentists	692	45,246	617	1,018	607	5,841	20,801	650	20,863	17.0	16.5	20.1	18.6	16.1	76.6
Other medical services	724	23,346	532	1,264	293	3,254	9,411	678	9,499	18.6	24.1	31.6	38.5	22.6	82.3
Legal services	781	14,056	554	428	309	1,335	6,935	619	7,338	17.1	20.2	26.8	30.1	21.1	53.5
Other services	7,052	70,869	4,483	3,545	1,197	6,785	22,934	5,351	25,224	62.	14.5	16.8	28.3	11.9	25.6
Nature of business not allocable	*215	*2,084	*125	*129	—	—	*738	*125	*863	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Vermont															
All industries	29,535	1,060,594	22,057	50,414	11,519	96,647	116,522	21,007	143,458	4.4	8.2	13.1	12.2	7.7	18.4
All nonfarm industries	23,919	848,345	17,067	26,183	7,433	80,235	115,907	18,019	127,908	3.6	8.4	7.9	13.5	8.0	12.5
Agriculture, forestry, and fishing	6,051	219,137	5,290	24,698	4,301	17,311	2,749	3,235	17,869	16.4	22.6	25.8	28.0	24.7	31.2
Farms	5,616	212,249	4,990	24,231	4,086	16,412	615	2,988	15,548	17.6	23.3	26.0	29.2	26.4	31.6
Field crop	6	*163	4	26	3	42	−*10	4	9	—	—	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	1,134	3,447	1,099	1,040	636	256	−4,031	*392	*417	44.6	52.9	39.9	52.3	—	51.8
Hogs, sheep and goats	*161	*110	*136	*60	—	—	*−191	—	—	71.8	92.5	97.6	—	—	76.6
Dairy farms	3,113	174,471	3,113	22,205	3,087	14,855	5,058	2,008	13,736	20.7	25.0	28.2	32.0	29.2	45.7
Poultry and eggs	*10	*4,096	*10	*279	*10	*245	*649	*10	*649	—	—	—	—	—	—
General livestock, except animal specialty	*310	*23,063	*111	*400	—	—	*−213	*199	*121	—	—	—	—	—	—
Other	882	*8,899	*517	*221	*350	*1,014	−645	*375	*616	55.6	—	—	—	—	85.7
Other agriculture, forestry, and fishing	435	6,888	300	467	*215	*899	2,134	247	2,321	25.4	60.0	53.0	—	70.8	48.3
Mining	*40	*898	*33	*128	*30	*292	*162	*38	*191	—	—	—	—	—	—
Construction	3,699	98,975	2,785	5,026	1,473	13,504	15,602	3,269	18,484	10.3	22.5	18.0	38.8	14.5	38.7
General building contractors and operative builders	839	42,931	814	1,820	643	4,911	3,821	724	4,108	31.4	39.1	33.5	36.4	31.8	60.0
Special trade contractors	2,823	55,942	1,941	3,182	830	8,593	12,008	2,545	12,376	9.9	26.1	21.2	57.4	16.2	54.2
Other construction	*37	*102	*30	*24	—	—	*−27	—	—	—	—	98.2	—	—	—
Manufacturing	1,354	62,805	1,059	2,868	384	7,102	3,874	1,014	4,958	15.7	30.3	30.2	59.1	33.6	49.2
Transportation, communication, electric, gas, and sanitary services	1,318	21,484	1,203	3,060	310	2,553	3,880	1,085	4,151	18.4	30.7	27.8	59.3	32.5	45.5
Trucking and warehousing	972	20,221	866	2,803	*259	*2,504	3,491	817	3,692	19.3	32.5	29.9	—	36.1	56.0
Other	344	1,243	337	257	*51	*49	389	268	459	31.8	39.2	42.3	*62.2	48.3	72.2
Wholesale and retail trade	6,654	488,905	4,382	5,935	2,512	37,273	33,324	4,588	38,616	7.5	12.8	14.3	20.7	15.5	21.1
Wholesale trade	835	87,893	517	892	278	3,665	6,963	593	7,103	22.1	32.6	35.8	46.8	34.4	47.7
Retail trade	5,690	400,713	3,795	5,033	2,233	33,608	27,095	3,941	31,493	8.2	14.1	15.7	22.4	17.4	23.8
Food stores	831	116,243	704	1,193	577	5,852	5,550	843	6,426	24.3	29.4	38.7	38.0	42.5	60.5
Automotive dealers and service stations	429	72,774	309	424	210	3,866	4,071	340	4,375	28.9	33.4	28.3	35.3	45.7	86.4
Eating and drinking places	452	45,118	397	937	317	12,367	3,162	278	3,561	26.9	44.4	44.3	50.8	48.2	43.3
Direct selling organizations	712	5,832	*243	*109	*50	*15	516	464	646	22.8	66.6	—	—	46.2	53.5
Other retail trade	3,266	160,746	2,142	2,370	1,079	11,508	13,796	2,216	16,485	11.1	20.6	20.1	29.1	24.5	31.7
Wholesale and retail trade not allocable	*129	*299	*50	*10	—	—	*−134	*54	*20	—	—	—	—	—	—
Finance, insurance, and real estate	1,843	27,842	950	1,189	342	1,200	9,804	1,179	10,694	19.7	30.1	46.5	59.2	27.4	50.8
Finance	*6	*350	*6	*22	—	—	*121	*6	*121	—	—	—	—	—	—
Insurance agents, brokers, and service	452	7,628	*298	*194	*204	*852	2,114	*338	*2,549	31.4	46.5	—	—	—	—
Real estate	1,175	19,864	646	973	*138	*348	7,569	835	8,024	24.7	38.3	56.0	—	32.9	95.4
Services	8,724	140,434	6,350	7,506	2,187	17,412	46,835	6,574	50,398	6.8	13.1	14.2	19.3	14.3	38.6
Hotels and other lodging places	676	11,935	596	1,733	*250	*1,406	772	306	1,717	21.5	31.0	43.3	—	41.0	19.1
Personal services	1,757	8,792	1,271	745	*217	*542	2,807	1,433	3,094	14.4	18.5	30.7	—	20.8	37.9
Business services	1,276	8,419	666	514	*137	*384	*2,478	904	3,042	22.5	21.2	43.5	—	—	51.7
Automobile repair and services	906	19,794	782	590	*134	*958	2,581	668	2,939	28.2	56.2	40.7	—	37.1	43.1
Amusement and recreation services, except motion picture	634	5,583	447	532	222	542	838	432	1,028	23.4	31.4	33.4	47.5	32.8	51.2
Medical and health services	1,051	56,144	940	2,354	541	8,450	27,798	952	28,098	19.0	21.7	25.2	27.6	23.3	46.5
Offices of physicians	343	21,635	342	673	154	2,795	13,574	274	13,682	32.8	31.2	30.1	37.9	38.5	72.2
Offices of dentists	249	20,563	219	915	219	4,677	7,919	219	8,111	37.0	42.5	50.4	43.4	42.0	98.9
Other medical services	459	13,726	379	768	*168	*978	6,305	459	6,305	29.9	37.8	41.1	—	39.9	98.2
Legal services	265	6,400	227	297	208	1,458	1,951	203	2,365	39.1	37.3	53.9	46.8	38.3	—
Other services	2,159	23,367	1,421	741	458	3,672	7,610	1,676	8,115	12.7	27.1	20.9	56.6	30.0	92.1
Nature of business not allocable	*54	*138	*25	*8	—	—	*92	*25	*97	—	—	—	—	—	33.3

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Virginia															
All industries	208,102	6,250,807	121,926	245,815	72,750	667,432	914,024	143,532	1,113,574	4.3	6.9	13.1	9.4	6.4	13.1
All nonfarm industries	156,822	5,182,862	81,434	137,204	47,480	611,269	840,688	117,879	959,514	3.6	6.1	8.9	9.7	5.4	12.3
Agriculture, forestry, and fishing	56,727	1,128,992	43,910	113,708	27,009	68,809	77,354	29,019	162,821	15.1	25.5	26.2	33.7	30.6	25.4
Farms	51,280	1,067,945	40,492	108,511	25,270	56,143	73,336	25,653	154,060	16.6	26.9	27.4	37.2	32.3	26.8
Field crop	20,283	252,032	14,806	40,894	5,329	10,629	35,487	12,776	48,342	29.6	43.6	52.3	48.0	44.2	45.7
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	13,959	118,609	12,275	13,444	6,779	6,944	−2,554	4,747	25,229	30.6	32.4	29.4	48.3	82.6	34.0
Hogs, sheep and goats	*698	*15,837	*698	*2,257	*698	*1,040	*2,894	*201	*4,049	—	—	—	—	—	—
Dairy farms	*7,341	*549,349	*7,341	*41,215	*8,043	*30,525	*38,285	*4,918	*58,934	—	—	—	—	—	—
Poultry and eggs	*1,339	*30,456	*41	*1,592	*1,338	*3,382	*−4,689	—	—	—	—	—	—	—	—
General livestock, except animal specialty	120	3,551	119	325	42	330	−713	**	**	58.6	14.8	30.2	44.2	—	45.3
Other	7,540	98,111	5,212	9,084	3,041	3,294	4,626	**	**	36.2	53.3	45.4	46.0	—	31.9
Other agriculture, forestry, and fishing	5,447	61,047	3,418	5,097	1,739	10,666	4,018	3,366	8,761	19.8	41.8	45.1	78.4	31.9	51.3
Mining	368	17,400	160	3,200	*10	*3,325	−3,550	26	1,376	64.0	17.8	26.9	—	1.1	60.3
Construction	19,421	673,743	8,838	16,874	8,703	171,493	129,510	16,823	136,787	10.8	16.0	23.9	24.1	14.7	30.2
General building contractors and operative builders	4,176	343,097	2,337	6,335	2,407	62,580	30,534	3,662	34,818	22.1	27.0	45.3	39.6	29.1	39.3
Special trade contractors	14,642	307,684	6,296	9,644	5,892	85,006	68,057	12,558	92,030	12.7	17.5	28.1	29.4	17.6	48.5
Other construction	*603	*22,962	*205	*695	*404	*3,907	*9,919	*603	*9,919	—	—	—	—	—	—
Manufacturing	3,349	147,628	2,825	5,254	*995	*20,548	18,225	2,309	18,011	24.8	39.9	50.3	—	40.9	48.6
Transportation, communication, electric, gas, and sanitary services	6,768	191,781	3,994	19,347	2,381	15,204	20,216	4,620	26,221	18.3	28.8	30.3	35.4	32.0	42.9
Trucking and warehousing	4,417	159,248	2,825	16,909	1,957	11,946	10,853	3,185	15,582	22.4	33.0	34.0	39.7	34.8	52.2
Other	2,371	32,515	1,169	2,438	*424	*3,258	9,365	*1,435	*10,639	31.6	52.5	48.5	—	—	57.4
Wholesale and retail trade	44,025	2,782,484	23,291	42,179	16,980	221,248	157,851	27,603	214,155	6.8	9.5	15.0	13.2	11.2	20.7
Wholesale trade	4,044	432,171	2,382	10,644	1,330	37,155	47,484	3,412	48,894	21.3	21.2	41.3	43.0	26.9	69.4
Retail trade	38,468	2,304,592	19,384	30,507	15,104	183,250	108,597	22,142	158,421	7.5	10.8	14.9	13.3	12.6	22.7
Food stores	5,520	829,858	4,092	7,716	3,763	41,711	12,767	3,227	25,447	19.1	20.6	27.0	25.0	26.4	49.4
Automotive dealers and service stations	3,493	729,885	2,755	4,021	2,290	43,436	36,444	3,169	39,752	22.7	21.4	26.9	25.0	23.8	81.0
Eating and drinking places	3,360	230,901	2,697	8,802	2,939	34,162	1,587	2,120	16,996	24.4	28.7	38.6	29.8	37.5	48.1
Direct selling organizations	10,947	48,579	1,934	1,289	*669	*938	1,834	5,884	5,435	14.3	38.1	60.9	—	—	29.9
Other retail trade	13,148	665,371	7,906	8,679	5,443	63,003	55,965	7,742	70,791	12.5	18.9	19.8	25.9	21.0	32.1
Wholesale and retail trade not allocable	3,513	45,721	1,525	1,028	*546	*841	1,770	2,049	6,840	24.7	39.2	56.3	—	34.1	55.0
Finance, insurance, and real estate	18,012	259,839	7,734	12,694	1,690	11,418	114,691	11,477	120,394	10.8	21.4	40.9	35.7	15.1	30.6
Finance	*708	*7,724	*508	*248	*222	*16	*3,787	*691	*3,888	—	—	—	—	—	—
Insurance agents, brokers, and service	2,863	69,565	1,734	1,525	*669	*6,276	42,681	2,210	43,489	24.8	27.9	35.7	—	28.4	65.4
Real estate	12,441	182,550	5,492	10,921	*599	*5,126	68,223	8,576	73,017	12.2	28.4	47.3	—	17.9	34.6
Services	60,694	1,027,693	30,947	32,540	14,755	155,335	401,387	50,937	432,471	6.0	9.4	12.9	17.1	8.2	22.0
Hotels and other lodging places	*401	*9,503	*401	*1,264	*132	*2,333	*−2,543	*7	*47	—	—	—	—	—	—
Personal services	14,514	135,731	7,458	8,228	3,065	14,319	31,705	11,709	40,118	12.4	25.5	35.6	41.5	21.0	51.8
Business services	12,433	182,586	4,621	3,806	3,092	32,765	83,732	10,725	86,698	12.6	20.0	29.0	55.3	16.1	60.6
Automobile repair and services	2,222	79,493	1,688	2,461	*1,334	*15,367	5,855	*1,382	*8,365	30.1	41.8	39.0	—	—	69.1
Amusement and recreation services, except motion picture	4,544	19,414	3,478	3,485	*306	*1,385	−3,878	3,294	4,751	33.8	28.8	33.7	—	35.7	34.5
Medical and health services	7,739	308,301	3,036	5,797	2,884	43,172	165,915	7,441	166,406	14.3	15.5	23.2	21.3	14.3	63.4
Offices of physicians	2,650	149,363	1,576	3,729	1,539	17,881	86,034	2,552	86,506	21.3	19.3	30.6	24.6	18.9	66.1
Offices of dentists	1,412	107,602	1,072	1,536	1,088	20,043	53,426	1,213	53,447	26.2	27.8	42.9	35.8	26.9	99.7
Other medical services	3,677	51,336	*388	*532	*257	*5,248	26,455	3,676	26,455	23.5	48.3	—	—	36.0	—
Legal services	2,691	82,626	1,336	967	1,171	11,011	49,960	2,421	50,959	24.2	29.7	44.8	49.9	27.5	99.6
Other services	16,150	210,039	8,929	8,532	2,771	34,983	70,921	13,958	73,924	11.1	25.1	25.9	38.6	19.3	37.9
Nature of business not allocable	*718	*21,267	*227	*219	*227	*2,054	*1,358	*718	*1,358	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Washington															
All industries	223,741	7,341,420	142,707	288,625	81,486	922,457	983,879	146,908	1,240,545	4.6	5.5	8.2	8.4	6.2	13.0
All nonfarm industries	173,879	6,571,332	100,456	191,172	52,969	843,736	923,425	128,637	1,048,577	3.8	5.7	8.1	8.7	5.1	9.1
Agriculture, forestry, and fishing	61,818	952,635	49,355	115,696	31,790	98,630	96,499	24,272	248,494	12.9	17.9	16.2	24.4	22.4	20.9
Farms	49,862	770,088	42,251	97,453	28,517	78,721	60,454	18,069	193,968	15.6	21.3	18.3	29.5	28.0	23.6
Field crop	11,363	348,415	7,050	30,453	4,034	32,486	117,200	10,829	131,791	35.9	37.0	33.8	60.2	38.1	39.4
Beef cattle feedlots	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Beef cattle, except feedlots	14,532	103,720	13,012	19,054	10,604	5,320	−44,509	*2,640	*7,111	31.8	39.4	42.2	59.2	—	—
Hogs, sheep and goats	*2,583	*722	*2,583	*507	*1,114	*28	*−6,307	—	—	65.1	65.5	73.8	99.4	—	46.9
Dairy farms	*1,690	*136,018	*1,690	*12,214	*1,690	*4,530	*24,766	*1,624	*25,235	—	—	—	—	—	74.9
Poultry and eggs	*1,108	*843	*1,108	*168	—	—	*−4,542	—	—	99.9	99.9	99.9	—	—	—
General livestock, except animal specialty	*2,096	*8,142	*1,592	*2,172	*1,392	*203	*−5,824	—	—	—	—	—	—	—	99.9
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	11,756	182,547	7,104	18,243	3,273	19,909	36,045	6,203	54,526	13.0	25.8	31.8	31.9	21.9	21.5
Mining	*21	*127	*20	*31	*6	*22	*−323	3	51	—	—	—	—	—	—
Construction	20,169	1,358,578	11,711	22,617	9,020	247,470	168,078	18,302	174,674	10.2	13.4	19.1	18.3	12.9	42.7
General building contractors and operative builders	6,530	717,349	4,161	9,733	2,835	108,973	74,181	6,128	76,961	17.3	18.7	32.5	27.9	19.1	76.9
Special trade contractors	12,219	551,563	6,675	9,712	5,473	125,320	84,602	11,042	87,436	13.3	20.5	26.1	25.8	18.5	60.9
Other construction	1,420	89,666	*875	*3,172	*712	*13,177	9,295	*1,132	*10,277	38.2	53.7	—	—	—	63.9
Manufacturing	6,998	344,026	4,985	28,265	2,701	79,239	27,820	4,870	40,834	17.2	22.5	29.5	37.3	24.8	27.1
Transportation, communication, electric, gas, and sanitary services	5,660	213,038	4,364	22,610	1,709	36,237	26,747	3,854	35,794	18.9	30.0	23.6	47.2	28.4	35.8
Trucking and warehousing	3,640	189,332	2,752	15,478	1,421	36,191	24,221	2,616	28,403	23.8	33.4	28.4	47.3	31.9	51.9
Other	2,020	23,706	1,612	7,132	*288	*46	2,526	*1,238	*7,391	31.0	37.8	42.5	—	—	49.5
Wholesale and retail trade	45,384	3,096,627	26,172	47,324	19,820	273,238	209,332	27,956	246,249	6.6	9.1	13.9	11.4	10.7	16.9
Wholesale trade	8,201	512,894	4,131	11,468	2,882	31,361	70,769	6,739	73,684	15.9	19.1	43.6	29.0	21.1	55.0
Retail trade	37,177	2,573,895	22,035	35,507	16,932	241,119	138,269	21,211	172,271	7.3	10.2	11.9	12.4	12.4	17.7
Food stores	2,698	393,422	2,037	3,721	1,838	28,743	14,164	1,432	18,534	25.0	25.0	34.2	32.0	38.9	45.9
Automotive dealers and service stations	5,052	1,096,849	4,462	8,045	3,575	67,029	40,668	3,525	45,606	17.7	17.8	20.3	20.4	22.1	35.3
Eating and drinking places	5,260	401,658	4,665	12,687	5,257	85,569	26,918	3,769	35,128	19.4	20.2	22.3	23.4	27.3	47.0
Direct selling organizations	9,190	21,407	*1,409	*115	*468	*188	−1,866	4,078	2,163	15.0	25.1	—	—	29.5	34.1
Other retail trade	14,777	660,559	9,462	10,939	5,794	59,590	58,385	8,407	70,840	11.9	18.4	21.6	24.7	20.6	28.3
Wholesale and retail trade not allocable	*6	*9,838	*6	*349	*6	*756	*294	*6	*294	—	—	—	—	—	—
Finance, insurance, and real estate	22,700	318,896	8,813	7,834	1,815	6,089	124,278	18,850	136,236	16.6	15.2	35.5	37.8	14.3	36.1
Finance	*840	*19,570	*692	*725	—	—	*5,027	*494	*6,280	—	—	—	—	—	—
Insurance agents, brokers, and service	5,617	49,122	1,741	570	*686	*2,197	31,103	5,518	31,529	54.6	30.8	34.5	—	32.0	79.7
Real estate	16,243	250,204	6,380	6,539	929	3,892	88,148	12,838	98,427	13.4	17.8	41.7	47.0	16.4	40.9
Services	60,188	1,040,008	37,087	44,208	14,625	180,924	318,930	47,796	345,695	5.8	10.9	14.4	19.0	8.9	17.3
Hotels and other lodging places	1,571	96,737	1,032	9,140	*766	*19,195	4,726	*1,040	*9,624	34.8	60.4	50.5	80.4	—	50.3
Personal services	10,827	111,241	6,653	2,491	2,252	17,845	34,447	9,397	35,405	14.0	27.4	27.1	41.4	22.4	54.0
Business services	12,056	140,996	5,417	7,408	2,816	35,383	34,398	9,668	40,963	13.3	25.8	29.3	50.6	21.7	31.7
Automobile repair and services	4,180	123,422	3,140	4,221	*1,244	*30,031	15,838	2,553	18,111	22.5	44.4	43.0	*58.5	35.8	56.9
Amusement and recreation services, except motion picture	5,378	30,188	4,583	5,536	*422	*1,601	−1,386	2,910	6,677	19.8	30.7	29.5	—	30.3	31.8
Medical and health services	5,718	326,061	3,718	7,312	3,048	53,753	147,167	5,491	148,468	15.8	16.4	31.4	25.9	15.3	97.2
Offices of physicians	2,708	155,155	1,973	2,471	1,303	18,586	84,780	2,487	88,047	20.8	20.8	25.0	28.1	20.1	99.8
Offices of dentists	1,025	102,473	1,025	4,332	1,025	20,600	36,947	1,025	36,947	33.8	34.6	50.5	41.5	31.6	—
Other medical services	1,985	70,453	*720	*509	*720	*16,567	25,440	1,979	25,474	31.2	34.7	—	—	35.2	91.3
Legal services	1,851	51,750	*1,180	*877	*1,114	*4,456	29,420	1,456	29,750	30.8	34.6	—	—	36.1	97.7
Other services	18,607	157,593	11,364	7,223	2,963	18,660	54,320	15,281	56,697	10.7	19.4	23.6	41.0	18.5	36.1
Nature of business not allocable	*1,003	*17,485	*200	*40	*200	*610	*12,518	*1,003	*12,518	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[2]United States, total includes returns with Puerto Rico and foreign addresses.

[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
West Virginia															
All industries	76,968	2,516,810	50,768	93,049	34,158	295,122	320,524	49,464	384,569	7.8	5.5	8.7	8.3	5.2	12.4
All nonfarm industries	49,946	2,365,915	29,968	71,023	19,017	285,571	329,587	40,817	364,839	4.0	5.6	8.9	8.6	5.1	13.3
Agriculture, forestry, and fishing	27,562	176,963	21,237	23,399	15,485	17,489	—3,017	9,184	25,618	20.5	23.7	21.4	27.4	27.8	22.3
Farms	27,022	150,895	20,808	22,026	15,139	10,551	—9,063	8,647	19,730	20.9	26.8	22.5	30.1	34.1	22.3
Field crop	4,945	10,505	2,804	3,359	2,497	1,414	—2,962	*793	*702	57.8	52.1	68.5	54.3	—	62.6
Beef cattle feedlots	**	**	—	—	—	—	**	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	18,630	80,695	14,352	13,909	9,420	4,584	—6,325	6,396	12,869	26.9	35.1	26.3	33.6	41.0	28.7
Hogs, sheep and goats	*2,461	*48,651	*1,465	*3,433	*1,465	*2,782	*4,881	*1,346	*5,078	—	—	—	—	—	—
Dairy farms	4	*331	4	53	4	77	*—73	**	**	—	—	—	—	—	—
Poultry and eggs	*997	*161	*996	*82	*997	*4	*—1,166	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*104	*705	4	9	**	**	*—90	**	**	—	—	—	—	—	—
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	540	26,068	429	1,373	*348	*6,938	8,046	537	8,088	38.1	43.4	50.0	—	39.2	81.6
Mining	631	23,176	359	2,529	279	2,884	599	315	3,717	34.2	31.0	58.2	39.8	37.3	34.4
Construction	7,667	318,769	4,816	14,223	3,616	75,526	40,872	6,388	45,001	11.4	16.3	21.6	21.2	14.1	36.1
General building contractors and operative builders	1,767	126,672	1,376	2,981	1,062	25,878	17,067	1,652	17,401	22.7	26.8	25.5	35.7	22.8	16.2
Special trade contractors	5,045	134,217	2,497	6,524	1,920	36,708	21,040	4,069	23,423	14.4	22.9	29.6	31.2	19.5	47.7
Other construction	855	55,879	*743	*5,318	*634	*12,940	2,765	*667	*4,177	33.7	43.7	—	—	—	68.3
Manufacturing	1,488	53,218	1,229	3,963	784	8,600	6,471	937	7,771	26.5	35.4	39.6	48.3	37.5	47.8
Transportation, communication, electric, gas, and sanitary services	3,251	96,779	1,580	12,466	1,275	17,615	14,219	1,531	18,660	21.0	22.5	29.0	32.5	24.2	52.0
Trucking and warehousing	2,031	77,227	1,360	12,008	1,172	16,869	10,864	1,311	13,305	22.5	24.5	30.1	33.9	27.5	52.0
Other	*220	*9,552	*220	*458	*103	*746	*3,355	*220	*3,355	—	—	—	—	—	—
Wholesale and retail trade	15,677	1,387,707	9,486	17,310	6,881	98,969	83,439	12,087	100,335	7.3	8.1	13.9	11.5	9.5	21.6
Wholesale trade	1,297	177,679	687	3,374	476	12,835	16,760	1,267	17,337	25.0	17.5	24.9	27.3	22.6	48.9
Retail trade	13,828	1,186,714	8,679	13,739	6,333	85,943	62,070	10,358	78,382	7.8	9.1	16.4	12.6	10.8	22.3
Food stores	2,207	255,135	1,411	2,873	915	14,043	14,534	2,070	14,904	20.2	19.9	21.7	26.4	22.9	59.3
Automotive dealers and service stations	2,361	462,431	1,659	2,648	1,568	25,156	13,197	1,955	17,747	17.0	15.7	21.3	19.7	20.3	41.5
Eating and drinking places	2,452	91,865	1,919	1,918	1,472	14,621	9,362	1,498	10,169	19.4	23.4	26.9	30.9	30.9	36.1
Direct selling organizations	2,735	15,429	*334	*94	*280	*511	555	1,832	1,905	19.8	33.4	—	—	30.8	48.7
Other retail trade	4,073	363,855	3,356	6,406	2,100	31,612	25,422	3,004	33,657	14.1	16.7	32.0	24.5	18.4	36.0
Wholesale and retail trade not allocable	552	21,314	*120	*197	*50	*191	4,609	*441	*4,618	41.5	62.9	—	—	43.2	99.4
Finance, insurance, and real estate	2,940	59,329	1,304	1,265	659	2,968	35,100	2,348	35,514	17.7	22.7	26.3	34.3	23.1	62.2
Finance	*163	*3,481	*71	*9	*4	*16	*2,618	*162	*2,627	—	—	—	—	—	—
Insurance agents, brokers, and service	1,217	35,587	733	550	*532	*2,512	23,192	1,217	23,192	28.0	32.3	39.8	—	32.1	—
Real estate	1,260	20,281	500	726	*123	*438	9,290	969	9,695	24.6	33.6	35.5	—	31.9	63.5
Services	19,004	407,803	10,954	17,253	5,194	72,039	142,044	16,604	148,955	6.9	10.7	15.1	17.6	7.9	26.1
Hotels and other lodging places	*349	*16,625	*283	*1,420	*182	*3,000	*2,388	*231	*2,547	—	—	—	—	—	—
Personal services	5,231	46,652	2,773	3,019	876	10,932	15,282	4,468	15,759	13.8	32.7	45.2	60.8	22.0	82.7
Business services	2,161	21,266	710	1,623	552	3,679	7,314	2,009	8,391	21.3	27.0	42.6	49.3	30.2	70.6
Automobile repair and services	1,906	51,138	1,533	1,955	*610	*7,880	11,896	1,782	11,954	23.8	33.9	37.2	—	31.0	74.4
Amusement and recreation services, except motion picture	1,473	22,463	1,311	2,176	*268	*3,344	4,209	1,065	5,584	25.4	40.9	48.0	—	44.2	47.8
Medical and health services	2,149	106,151	1,044	2,479	926	15,238	57,495	2,074	58,239	18.2	13.2	23.5	17.6	12.6	77.0
Offices of physicians	678	68,707	656	1,011	548	10,792	38,480	606	39,182	19.0	15.6	19.6	21.4	15.3	81.4
Offices of dentists	437	25,746	282	1,123	312	3,779	13,485	437	13,495	37.7	30.5	43.2	35.5	28.8	—
Other medical services	1,034	11,698	*126	*345	*66	*667	5,530	1,031	5,572	32.0	38.5	—	—	34.8	81.6
Legal services	939	29,887	575	506	655	4,007	17,866	821	19,067	28.3	23.8	32.3	31.0	23.0	77.9
Other services	4,794	113,421	2,725	4,075	1,125	23,759	25,592	4,134	27,394	14.1	26.4	29.0	36.9	18.2	53.0
Nature of business not allocable	*70	*1,067	*3	*1	*3	*34	*797	*70	*797	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wisconsin															
All industries	296,031	6,592,382	216,541	565,036	117,247	692,192	1,208,105	193,571	1,509,488	5.4	5.9	11.2	8.1	7.6	15.7
All nonfarm industries	175,795	6,123,884	105,879	201,851	51,401	574,830	885,223	131,655	984,924	4.0	5.7	17.6	8.8	5.4	12.9
Agriculture, forestry, and fishing	124,923	2,553,198	113,619	369,585	67,429	138,361	335,888	65,647	542,721	11.6	14.3	14.3	18.9	18.8	22.0
Farms	120,236	2,468,498	110,662	363,085	65,846	117,362	322,882	61,916	524,562	12.0	14.6	14.5	20.4	19.4	22.5
Field crop	20,679	113,376	18,754	37,506	3,313	1,575	—29,130	4,213	24,849	29.3	30.6	36.4	59.1	41.7	41.7
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	10,745	55,504	9,496	10,613	4,772	4,714	—19,533	*733	*1,440	43.7	50.1	59.3	64.8	76.9	50.3
Hogs, sheep and goats	*4,221	*60,071	*4,197	*13,729	*1,248	*17	*—13,099	*1,248	*5,056	—	—	—	—	—	—
Dairy farms	60,734	2,093,715	60,624	279,696	45,152	103,861	392,607	47,024	469,858	16.2	16.7	17.5	22.5	21.2	43.4
Poultry and eggs	*2,356	*24,585	*2,356	*6,428	*1,248	*563	*—5,747	—	—	—	—	—	—	—	—
General livestock, except animal specialty	*3,127	*8,874	*142	*672	*3,127	*890	*—6,256	—	—	—	—	—	—	—	—
Other	18,374	112,373	15,093	14,241	6,986	5,742	4,040	*8,698	*23,359	32.8	52.5	48.8	70.0	—	38.3
Other agriculture, forestry, and fishing	4,687	84,700	3,157	6,500	1,583	20,999	13,004	3,731	18,159	29.9	37.3	33.9	50.9	37.5	55.9
Mining	85	23,417	45	1,627	**	**	—6,483	*38	*332	39.4	65.5	46.4	—	—	40.0
Construction	22,064	932,883	13,151	50,618	7,848	117,834	141,000	20,671	158,807	10.1	15.2	65.3	23.4	13.0	55.4
General building contractors and operative builders	4,231	413,935	2,309	36,572	1,924	47,039	20,261	3,571	29,706	22.4	26.3	90.0	43.8	28.8	70.1
Special trade contractors	15,776	446,987	9,121	11,313	5,312	56,289	104,443	15,308	110,342	12.0	19.0	21.2	26.2	15.5	97.1
Other construction	2,057	71,961	*1,721	*2,731	*612	*14,506	16,296	*1,792	*18,759	32.0	42.6	—	—	—	85.4
Manufacturing	7,525	252,148	6,375	13,336	2,450	42,468	27,728	4,597	33,023	16.9	25.4	25.2	35.7	29.0	36.0
Transportation, communication, electric, gas, and sanitary services	8,833	414,636	7,873	36,223	3,015	49,970	61,528	6,993	68,021	15.2	19.3	21.5	42.2	20.3	48.8
Trucking and warehousing	6,469	381,787	5,800	34,601	2,778	48,482	59,178	5,574	64,032	17.6	20.4	22.4	43.4	21.3	60.0
Other	2,364	32,849	1,873	1,622	*237	*1,488	2,350	*1,419	*3,989	30.3	52.0	41.5	—	—	76.2
Wholesale and retail trade	55,983	3,253,233	31,840	50,178	19,168	208,153	234,515	37,122	272,484	8.0	8.8	15.6	12.5	9.9	17.6
Wholesale trade	9,085	824,976	6,699	18,882	3,570	30,384	71,310	6,597	79,994	14.7	19.1	39.4	31.1	19.5	34.9
Retail trade	45,424	2,414,664	24,250	33,086	15,177	174,484	159,352	29,779	188,520	8.7	10.0	12.7	13.7	11.6	20.5
Food stores	1,737	307,143	1,206	2,372	688	20,546	12,086	1,482	12,862	30.6	26.0	31.8	35.3	38.1	73.7
Automotive dealers and service stations	3,654	752,839	2,968	4,716	2,842	43,541	35,036	3,033	39,380	20.7	20.6	27.5	24.4	25.2	63.0
Eating and drinking places	10,745	634,806	9,193	16,689	5,800	68,169	53,413	7,583	64,189	14.0	17.6	20.9	24.3	19.5	39.8
Direct selling organizations	18,048	88,174	2,399	269	*841	*551	8,313	9,187	9,386	11.6	48.2	54.7	—	34.7	26.2
Other retail trade	13,040	631,702	8,486	9,038	4,906	41,678	52,504	8,514	62,703	12.7	18.2	19.7	27.5	22.1	29.2
Wholesale and retail trade not allocable	*1,474	*13,593	*691	*210	*421	*1,305	*3,853	*746	*3,970	—	—	—	—	—	—
Finance, insurance, and real estate	23,255	262,739	9,813	6,160	3,196	10,353	118,779	16,947	126,712	18.3	19.0	35.8	39.4	18.4	36.0
Finance	*336	*10,441	**	**	*335	*1,118	*2,215	*66	*3,330	—	—	—	—	—	—
Insurance agents, brokers, and service	6,516	111,448	**	**	*1,037	*5,362	56,689	5,779	56,852	24.9	31.0	—	—	27.3	75.0
Real estate	16,403	140,850	8,334	5,403	*1,824	*3,873	59,875	*11,102	66,530	24.0	25.1	40.2	—	20.2	39.5
Services	53,297	896,795	33,959	37,222	14,074	127,039	291,092	41,490	306,326	8.2	9.8	13.0	14.6	9.7	20.0
Hotels and other lodging places	3,704	87,608	3,435	12,849	1,595	8,531	7,603	2,394	11,128	25.0	30.6	29.5	47.3	41.3	52.2
Personal services	10,192	127,375	6,387	4,806	2,722	33,232	36,588	8,883	38,508	14.9	25.0	33.4	37.9	22.5	57.8
Business services	7,064	48,475	2,752	1,377	*594	*2,275	23,846	5,885	24,599	17.3	25.1	37.7	—	28.2	56.8
Automobile repair and services	4,383	125,763	4,036	4,119	*1,314	*13,321	18,633	3,550	18,267	22.1	34.9	27.1	—	34.9	53.9
Amusement and recreation services, except motion picture	5,753	30,248	3,336	1,591	*469	*3,956	8,238	4,042	10,316	19.7	37.6	36.2	*97.9	38.1	43.4
Medical and health services	5,138	243,098	3,821	7,360	2,768	35,874	121,051	4,583	122,473	16.6	18.1	25.3	21.7	17.4	47.7
Offices of physicians	1,537	59,472	1,176	901	728	7,185	37,428	1,182	38,622	26.5	27.7	35.2	33.5	27.9	53.5
Offices of dentists	1,692	153,601	1,592	5,679	1,676	27,051	66,086	1,692	66,086	27.1	25.0	31.2	27.0	25.3	—
Other medical services	1,909	30,025	*953	*780	*362	*1,638	17,537	1,709	17,765	31.2	45.7	—	—	42.6	99.7
Legal services	2,536	97,864	1,708	1,202	2,124	16,553	38,969	1,994	39,607	25.2	30.8	39.9	29.1	30.1	73.2
Other services	14,527	136,364	8,484	3,918	2,490	13,297	38,164	10,159	41,306	12.2	23.1	24.0	44.2	23.0	47.0
Nature of business not allocable	*68	*3,333	*68	*89	**	**	*3,060	*68	*3,060	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]United States, total includes returns with Puerto Rico and foreign addresses.
[3]Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Wyoming															
All industries	32,708	1,158,066	23,419	81,475	12,891	122,093	100,453	21,079	171,488	4.8	7.2	11.1	11.9	6.6	10.2
All nonfarm industries	21,486	899,839	14,481	37,720	6,819	105,221	124,615	15,589	142,106	3.6	8.0	12.8	13.3	6.4	12.3
Agriculture, forestry, and fishing	12,038	278,980	9,500	44,888	6,129	16,991	—21,642	8,004	32,776	11.7	16.5	17.1	19.6	21.5	12.8
Farms	11,222	256,427	8,938	43,755	6,072	15,872	—24,162	5,490	29,382	12.4	16.5	17.5	20.6	23.1	13.0
Field crop	3,106	72,339	2,408	12,390	1,409	4,129	8,496	1,974	13,278	24.3	39.5	36.4	64.2	39.2	29.7
Beef cattle feedlots	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	5,685	138,867	4,659	22,579	3,143	8,228	—23,759	2,868	10,945	18.4	21.6	25.1	19.8	36.0	17.2
Hogs, sheep and goats	411	15,992	409	2,987	411	1,830	—2,244	*142	*1,436	43.2	43.3	43.8	44.9	—	67.1
Dairy farms	*71	*3,676	*71	*1,106	*60	*220	*217	*21	*668	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	1,037	20,913	674	1,656	397	974	—3,803	*195	*1,728	42.9	29.4	49.0	53.5	—	30.0
Other	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other agriculture, forestry, and fishing	816	22,553	662	1,131	*57	*1,119	2,520	514	3,394	22.5	61.6	54.2	—	54.9	64.5
Mining	395	38,390	318	2,237	175	1,820	10,137	287	12,173	25.0	16.9	13.2	17.5	23.2	5.5
Construction	3,117	209,580	2,544	13,285	1,748	50,150	24,692	2,486	26,180	10.7	19.9	33.3	25.8	15.4	29.7
General building contractors and operative builders	684	75,741	568	5,401	438	14,349	8,115	578	6,537	21.8	33.6	72.3	37.1	22.7	56.6
Special trade contractors	2,010	113,171	1,644	5,444	1,081	30,168	14,904	1,515	15,969	13.9	27.8	30.3	38.6	21.9	34.9
Other construction	423	20,668	332	2,440	*227	*5,633	3,673	393	3,674	28.6	55.3	53.1	—	38.2	98.2
Manufacturing	438	17,068	372	721	168	2,815	3,810	400	3,920	31.6	29.7	32.8	40.4	51.0	52.1
Transportation, communication, electric, gas, and sanitary services	905	28,199	684	3,321	290	2,843	3,777	847	4,232	21.7	27.7	29.1	30.8	37.0	45.3
Trucking and warehousing	629	23,557	468	2,854	219	2,460	2,916	495	3,110	25.7	31.7	32.7	34.1	38.6	57.3
Other	*276	*4,642	*196	*467	*71	*383	*861	*152	*1,122	—	—	—	—	—	—
Wholesale and retail trade	5,454	413,516	3,087	6,517	2,082	34,827	21,098	3,417	26,869	8.3	13.2	17.0	15.8	16.0	28.3
Wholesale trade	610	76,584	367	1,020	213	4,294	3,781	419	4,436	22.0	23.4	31.4	29.8	20.6	59.6
Retail trade	4,810	335,801	2,718	5,489	1,867	30,506	17,114	2,965	22,227	9.0	15.5	19.4	17.5	19.0	31.0
Food stores	345	32,153	176	488	167	2,740	592	145	1,694	35.7	22.3	41.9	42.4	51.4	86.1
Automotive dealers and service stations	767	140,893	661	1,105	515	5,820	5,205	607	6,560	25.4	28.5	31.8	31.4	35.8	76.2
Eating and drinking places	564	50,517	439	1,837	507	10,599	3,973	450	5,027	28.3	33.8	45.8	34.2	45.5	56.8
Direct selling organizations	1,493	5,048	*190	*48	*25	*4	617	861	824	16.8	31.5	—	—	31.1	40.0
Other retail trade	1,651	107,190	1,252	2,015	653	11,343	6,727	902	8,122	14.9	26.7	26.1	29.6	31.5	32.4
Wholesale and retail trade not allocable	*34	*1,131	**	**	**	**	*203	*33	*206	—	—	—	—	—	—
Finance, insurance, and real estate	1,435	30,041	716	952	102	817	13,398	1,127	14,778	16.4	15.6	23.8	27.8	20.0	16.3
Finance	43	4,945	10	147	4	106	538	*38	*1,232	68.5	14.6	—	—	—	—
Insurance agents, brokers, and service	537	9,649	364	269	*27	*343	4,784	424	4,926	28.2	38.3	54.6	—	39.4	49.9
Real estate	855	15,447	342	536	71	168	8,076	665	8,618	21.1	18.8	32.3	36.5	25.8	39.2
Services	6,849	139,611	6,069	9,182	2,197	12,000	45,721	6,584	50,345	6.4	11.4	13.2	15.8	11.0	21.0
Hotels and other lodging places	588	11,914	488	2,309	182	1,246	1,040	400	1,981	23.8	22.4	34.7	21.3	25.7	67.7
Personal services	1,510	9,120	780	580	316	1,027	3,117	1,285	3,660	16.2	21.3	31.6	47.8	24.8	71.5
Business services	1,135	12,491	551	969	292	1,080	3,725	931	4,153	20.2	36.1	46.9	55.4	31.8	37.9
Automobile repair and services	718	21,215	612	760	*237	*1,614	3,649	482	4,104	22.9	46.5	40.0	—	36.6	46.1
Amusement and recreation services, except motion picture	1,136	6,730	912	943	*50	*548	—138	535	960	20.4	53.8	30.8	—	54.5	38.7
Medical and health services	864	40,603	707	1,422	503	4,268	20,912	731	21,126	20.9	18.9	24.6	22.9	18.9	59.2
Offices of physicians	495	25,161	483	962	346	2,685	13,004	392	13,204	27.5	22.9	32.1	23.9	22.6	62.9
Offices of dentists	230	13,803	111	260	124	1,498	7,375	230	7,375	43.1	36.4	34.0	49.1	36.3	—
Other medical services	*139	*1,639	*113	*200	*33	*85	*533	*109	*547	—	—	—	—	—	—
Legal services	304	4,941	265	258	118	234	2,787	302	2,775	36.8	36.2	44.7	47.2	34.9	—
Other services	2,594	32,597	1,754	1,921	499	1,983	10,649	2,018	11,586	12.5	23.3	29.2	38.5	25.8	39.0
Nature of business not allocable	*77	*683	*51	*374	**	**	*—538	*27	*217	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*United States, total includes returns with Puerto Rico and foreign addresses.

*Less than $500.

Table 1.5—Receipts and Net Income by State and Selected Industries—Continued

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

Industry	Number of businesses	Business receipts	Depreciation: Number of businesses	Depreciation: Amount	Payroll: Number of businesses	Payroll: Amount	Net income less deficit	Net income: Number of businesses	Net income: Amount	Coefficient of variation (Percent)[1]: Number of businesses	Business receipts	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Other Areas															
All industries	8,586	125,055	4,059	8,443	1,540	10,008	1,633	4,865	30,303	15.9	22.0	38.1	46.8	28.0	28.0
All nonfarm industries	8,305	114,744	3,784	7,185	1,375	5,369	5,232	4,731	29,530	16.4	22.9	39.8	34.7	28.7	30.7
Agriculture, forestry, and fishing	811	*11,819	*606	*1,341	*496	*4,932	—3,482	*484	*1,112	51.3	—	—	—	—	65.0
Farms	*261	*10,311	*275	*1,258	*165	*4,639	*—3,599	*134	*773	—	—	—	—	—	—
Field crop	*116	*1,789	*116	*67	*110	*165	*—418	*110	*748	—	—	—	—	—	—
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*24	*8,209	*24	*1,040	*24	*4,390	*—2,851	—	—	—	—	—	—	—	—
Hogs, sheep and goats	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Dairy farms	*24	*248	*24	*43	*24	*18	*25	*24	*25	—	—	—	—	—	—
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	*117	*67	*111	*108	*7	*66	*—357	—	—	—	—	—	—	—	—
Other agriculture, forestry, and fishing	*530	*1,508	*331	*63	*331	*293	*117	*330	*339	—	—	—	—	—	—
Mining	*51	—	*50	*305	—	—	*—3,710	—	—	—	—	—	—	—	—
Construction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
General building contractors and operative builders	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other construction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*477	*1,372	*131	*1,183	—	—	*—1,198	*330	*100	—	—	—	—	—	—
Trucking and warehousing	*477	*1,372	*131	*1,183	—	—	*—1,198	*330	*100	—	—	—	—	—	—
Other															
Wholesale and retail trade	1,569	59,952	*584	*905	*517	*2,159	181	*921	*5,661	—	—	—	—	—	—
Wholesale trade	*7	*26,683	*6	*65	*7	*635	*702	*7	*702	—	—	—	—	—	—
Retail trade	*1,495	*29,846	*511	*750	*509	*1,456	*—167	*913	*4,708	—	—	—	—	—	—
Food stores	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automotive dealers and service stations	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Eating and drinking places	*224	*13,522	**	**	—	—	*159	*222	*1,186	—	—	—	—	—	—
Direct selling organizations	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other retail trade	*1,271	*16,324	**	**	*509	*1,456	*—326	*691	*3,522	—	—	—	—	—	—
Wholesale and retail trade not allocable	*67	*3,423	*67	*90	**	**	*—354	**	**	—	—	—	—	—	—
Finance, insurance, and real estate	*557	*2,867	*336	*537	*66	*693	*—6,529	*220	*1,430	—	—	—	—	—	—
Finance	**	**	—	**	—	—	**	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Services	4,630	46,623	1,861	3,950	*240	*1,890	16,946	2,929	21,789	21.5	30.2	64.2	62.7	34.7	25.9
Hotels and other lodging places	*399	*6,285	*399	*2,828	*200	*560	*—1,136	—	—	—	—	—	—	—	—
Personal services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services	1,126	18,970	*279	*550	**	**	10,800	*401	*12,782	47.8	52.6	—	—	—	23.1
Automobile repair and services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, except motion picture	*292	*583	*72	*198	**	**	*—682	—	—	—	—	—	—	—	—
Medical and health services	*740	*2,248	*124	*1	**	**	*833	*616	*1,228	—	—	—	—	—	—
Offices of physicians	*250	*1,069	*124	*1	**	**	*287	*126	*682	—	—	—	—	—	—
Offices of dentists	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services	*490	*1,159	—	—	—	—	*546	*490	*546	—	—	—	—	—	—
Legal services	*282	*8,866	*266	*110	*32	*1,186	*3,699	*231	*4,249	—	—	—	—	—	—
Other services	1,791	9,871	*721	*263	—	—	3,432	1,681	3,530	—	—	—	—	—	—
Nature of business not allocable	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*United States, total includes returns with Puerto Rico and foreign addresses.

*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)				Taxable income	Investment credit		Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income less losses and statutory adjustments: Number of returns	Other income less losses and statutory adjustments: Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industries												
Returns with and without adjusted gross income, total	**10,275,600**	**11,358,235**	**374,960,465**	**163,786,583**	**49,500,188**	**9,753,399**	**114,288,395**	**109,181,081**	**2,401,516**	**1,439,527**	**7,549,649**	**25,605,207**
Returns with adjusted gross income, total	9,876,097	10,894,738	347,012,909	168,485,108	53,197,660	9,422,772	115,287,448	109,181,081	2,401,509	1,439,496	7,544,950	25,579,708
$1 under $5,000	1,858,696	2,015,681	32,205,176	5,038,281	1,495,035	1,588,465	3,543,246	464,302	69,945	6,502	303,965	44,089
$5,000 under $10,000	2,046,356	2,255,740	49,390,307	15,235,992	4,854,487	1,938,956	10,381,505	5,644,685	384,076	81,031	1,488,474	638,148
$10,000 under $20,000	3,305,330	3,630,090	92,904,074	48,451,911	12,150,069	3,249,042	36,301,842	28,794,883	925,810	387,856	3,125,013	4,328,219
$20,000 under $50,000	2,283,075	2,537,196	115,895,911	65,756,501	22,072,163	2,265,334	43,684,338	47,444,926	812,196	602,728	2,246,569	9,944,732
$50,000 under $100,000	309,446	384,032	39,089,845	20,482,568	9,254,498	307,857	11,228,070	18,097,814	162,308	216,000	307,975	5,288,041
$100,000 under $500,000	71,048	88,859	15,779,855	11,115,589	3,096,676	70,972	8,018,913	8,881,329	45,514	121,510	70,811	4,149,011
$500,000 under $1,000,000	1,555	2,254	959,438	1,042,854	95,023	1,555	947,831	790,041	1,202	12,778	1,553	490,436
$1,000,000 or more	591	886	768,303	1,361,412	179,709	591	1,181,703	1,063,101	458	11,091	590	699,032
Returns with no adjusted gross income	399,503	463,497	27,947,556	−4,698,525	−3,697,472	330,627	−1,001,053	—	*7	*31	4,699	25,499
All Nonfarm Industries												
Returns with and without adjusted gross income, total	**7,555,518**	**8,139,962**	**301,448,844**	**126,183,851**	**44,424,787**	**7,122,334**	**81,739,064**	**83,376,896**	**1,484,354**	**747,137**	**5,785,892**	**20,038,461**
Returns with adjusted gross income, total	7,311,256	7,863,921	282,474,180	129,410,620	46,153,364	6,925,925	83,257,256	83,376,896	1,484,347	747,106	5,782,386	20,016,848
$1 under $5,000	1,278,300	1,354,210	24,258,850	3,575,874	1,631,587	1,058,343	1,944,287	359,202	31,454	2,884	251,831	37,316
$5,000 under $10,000	1,466,247	1,565,170	38,397,783	10,918,086	4,382,835	1,369,911	6,535,251	3,980,606	211,374	38,968	1,086,620	469,203
$10,000 under $20,000	2,477,683	2,669,770	75,282,372	36,309,046	10,355,926	2,425,550	25,953,120	21,211,674	544,350	179,787	2,373,871	3,269,600
$20,000 under $50,000	1,780,502	1,929,319	96,238,892	51,470,463	18,276,162	1,764,985	33,194,301	36,561,409	538,379	295,806	1,762,877	7,814,240
$50,000 under $100,000	251,886	279,330	33,242,086	16,645,596	8,221,419	250,561	8,424,177	12,970,580	123,198	123,612	250,716	4,293,196
$100,000 under $500,000	54,976	63,937	13,520,573	8,595,931	2,969,689	54,913	5,626,242	6,817,999	34,313	65,954	54,811	3,185,419
$500,000 under $1,000,000	1,203	1,571	802,022	808,348	119,177	1,203	689,171	613,220	922	10,446	1,202	379,244
$1,000,000 or more	459	614	731,602	1,087,276	196,569	459	890,707	662,206	357	9,649	458	568,630
Returns with no adjusted gross income	244,262	276,041	18,972,684	−3,246,769	−1,728,577	196,409	−1,518,192	—	*7	*31	3,506	21,613
Agriculture, Forestry, and Fishing												
Returns with and without adjusted gross income, total	**3,378,365**	**3,470,438**	**77,709,573**	**48,968,861**	**5,738,144**	**3,260,589**	**43,230,717**	**33,743,212**	****1,147,682**	****879,405**	**2,224,950**	**7,694,461**
Returns with adjusted gross income, total	3,183,456	3,272,011	68,389,070	51,015,653	7,780,418	3,091,173	43,235,235	33,743,212	1,147,680	879,374	2,223,136	7,685,665
$1 under $5,000	687,288	709,594	8,381,372	1,758,033	−71,162	622,081	1,829,195	127,423	41,824	3,864	68,399	9,573
$5,000 under $10,000	720,251	743,081	11,538,443	5,352,904	612,824	704,902	4,740,080	2,029,885	215,862	50,595	496,695	205,333
$10,000 under $20,000	1,024,665	1,043,270	18,577,883	14,983,703	1,946,747	1,016,225	13,036,956	9,245,865	465,219	247,061	930,217	1,285,305
$20,000 under $50,000	641,984	658,571	21,075,597	18,388,256	4,093,044	639,006	14,295,212	13,887,532	348,305	379,982	619,220	2,735,626
$50,000 under $100,000	84,127	90,312	6,240,499	5,624,830	1,108,783	83,840	4,516,047	4,539,783	58,196	125,491	83,581	1,448,322
$100,000 under $500,000	24,266	26,180	2,356,857	3,902,199	132,883	24,244	3,769,316	3,148,157	17,531	61,410	24,150	1,491,242
$500,000 under $1,000,000	627	717	160,330	424,226	−24,915	627	449,141	315,143	531	5,986	626	200,452
$1,000,000 or more	248	286	58,089	581,502	−17,786	248	599,288	449,424	212	4,985	248	309,812
Returns with no adjusted gross income	194,909	198,427	9,320,503	−2,046,792	−2,042,274	169,416	−4,518	—	**	**	1,814	8,796

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)				Taxable income	Investment credit		Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income less losses and statutory adjustments: Number of returns	Other income less losses and statutory adjustments: Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms, total												
Returns with and without adjusted gross income, total	**3,145,015**	**3,218,273**	**73,513,621**	**45,651,417**	**5,075,401**	**3,042,380**	**40,578,016**	**31,624,478**	****1,094,887**	****851,325**	**2,053,437**	**7,239,844**
Returns with adjusted gross income, total	2,960,055	3,030,617	64,538,729	47,607,604	7,044,296	2,882,253	40,563,308	31,624,478	1,094,865	851,294	2,051,707	7,231,502
$1 under $5,000	641,791	661,471	7,946,326	1,629,283	−136,552	586,594	1,765,835	112,744	40,169	3,815	56,918	8,104
$5,000 under $10,000	671,935	690,570	10,992,524	5,002,857	471,652	658,758	4,531,205	1,902,323	206,034	49,125	461,704	191,155
$10,000 under $20,000	947,069	960,320	17,621,702	13,864,189	1,794,143	940,385	12,070,046	8,591,750	443,899	237,996	856,470	1,188,345
$20,000 under $50,000	595,506	607,877	19,657,019	17,064,217	3,796,001	593,071	13,268,216	12,934,947	331,819	387,362	573,519	2,539,560
$50,000 under $100,000	79,653	84,702	5,647,759	5,338,098	1,033,079	79,366	4,303,019	4,324,068	55,395	122,727	79,113	1,379,262
$100,000 under $500,000	23,261	24,922	2,259,282	3,735,869	126,987	23,239	3,606,882	3,015,453	16,836	59,562	23,146	1,428,700
$500,000 under $1,000,000	602	683	157,416	407,092	−24,154	602	431,246	303,140	509	5,820	601	193,140
$1,000,000 or more	238	272	56,701	567,999	−16,860	238	584,859	440,053	204	4,887	238	303,236
Returns with no adjusted gross income	184,960	187,456	8,974,892	−1,956,187	−1,968,895	160,127	12,708	—	**	**	1,730	8,342
Farms: Field crop												
Returns with and without adjusted gross income, total	**1,383,991**	**1,405,730**	**30,632,338**	**21,219,814**	**5,593,319**	**1,329,297**	**15,826,495**	**14,909,645**	**496,223**	**454,524**	**946,431**	**3,315,642**
Returns with adjusted gross income, total	1,336,339	1,357,938	28,361,416	21,813,617	6,100,702	1,288,789	15,712,915	14,909,645	496,223	454,524	945,274	3,312,059
$1 under $5,000	278,644	281,802	2,738,315	691,379	151,568	239,798	539,811	42,506	12,464	838	23,324	2,706
$5,000 under $10,000	315,271	320,707	3,912,425	2,349,689	516,132	310,902	1,833,557	928,623	84,326	23,413	229,341	96,643
$10,000 under $20,000	397,476	401,159	7,250,858	5,819,798	1,240,644	394,354	4,579,154	3,679,509	191,765	104,128	361,077	513,173
$20,000 under $50,000	295,408	301,630	10,176,006	8,534,315	2,990,409	294,332	5,543,906	6,569,253	172,469	222,339	282,200	1,268,232
$50,000 under $100,000	39,251	41,805	3,186,849	2,813,350	965,059	39,127	1,848,291	2,185,525	27,623	73,675	39,060	692,446
$100,000 under $500,000	10,042	10,565	1,055,893	1,544,360	236,831	10,029	1,307,529	1,298,951	7,372	27,253	10,025	606,984
$500,000 under $1,000,000	175	194	27,988	119,584	−187	175	119,771	93,198	147	1,684	175	59,747
$1,000,000 or more	72	76	15,482	141,142	246	72	140,896	112,080	57	994	72	74,128
Returns with no adjusted gross income	47,652	47,792	2,270,922	−593,803	−507,383	40,508	−86,420	—	—	—	1,157	3,583
Farms: Vegetable and melon												
Returns with and without adjusted gross income, total	**70,226**	**70,227**	**1,291,426**	**927,551**	**30,148**	**69,979**	**897,403**	**627,165**	**14,751**	**15,874**	****49,847**	****135,208**
Returns with adjusted gross income, total	64,989	64,990	1,132,284	968,000	65,830	64,743	902,170	627,165	14,751	15,874	49,646	135,188
$1 under $5,000	11,477	11,477	86,852	28,755	−8,524	11,477	37,279	*3,344	—	—	*3,018	*540
$5,000 under $10,000	18,571	18,571	396,834	128,480	−4,899	18,571	133,379	54,803	*2,953	*796	13,499	7,029
$10,000 under $20,000	22,387	22,387	155,518	325,427	3,407	22,166	322,020	201,119	7,872	3,459	21,014	29,460
$20,000 under $50,000	10,730	10,730	207,307	301,727	17,417	10,730	284,310	222,784	2,683	8,778	10,292	41,651
$50,000 under $100,000	1,283	1,284	132,141	91,202	35,140	1,258	56,062	71,902	815	2,413	1,282	22,602
$100,000 under $500,000	524	524	103,897	81,007	21,230	524	59,777	63,831	413	2,120	524	28,403
$500,000 under $1,000,000	17	17	49,735	11,402	2,059	17	9,343	9,382	15	308	17	*5,503
$1,000,000 or more												
Returns with no adjusted gross income	5,237	5,237	159,142	−40,449	−35,682	5,236	−4,787	—	—	—	**	**

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[1]Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit): Total	Adjusted gross income (or deficit): Net income (less deficit)	Other income less losses and statutory adjustments: Number of returns	Other income less losses and statutory adjustments: Amount	Taxable income	Investment credit: Number of returns	Investment credit: Amount	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms: Fruit and tree nut												
Returns with and without adjusted gross income, total	**90,696**	**92,328**	**1,622,305**	**2,018,224**	**—35,119**	**90,380**	**2,053,343**	**1,439,571**	**31,169**	**26,901**	**61,971**	**420,124**
Returns with adjusted gross income, total	88,413	90,045	1,564,669	2,085,861	—3,674	88,394	2,089,535	1,439,571	31,169	26,901	61,943	419,554
$1 under $5,000	18,088	19,336	193,827	42,339	—39,061	18,088	81,400	—	—	—	*16	*154
$5,000 under $10,000	14,056	14,056	201,981	118,505	—19,372	14,056	137,677	58,271	*3,630	*406	10,889	7,269
$10,000 under $20,000	23,686	23,686	294,965	378,705	—3,879	23,686	382,584	217,846	10,021	6,456	18,739	30,160
$20,000 under $50,000	25,185	25,295	462,613	746,179	49,210	25,185	696,969	554,132	12,873	8,685	24,932	121,481
$50,000 under $100,000	5,583	5,639	258,253	387,065	11,317	5,567	375,748	303,170	3,494	7,060	5,558	98,935
$100,000 under $500,000	1,715	1,921	140,134	299,298	—843	1,712	300,141	229,551	1,072	3,183	1,709	109,553
$500,000 under $1,000,000	68	75	9,426	47,102	—177	68	47,279	32,883	54	844	68	20,640
$1,000,000 or more	32	37	3,470	66,668	—869	32	67537	45,718	25	267	32	31,362
Returns with no adjusted gross income	2,283	2,283	57,636	—67,637	—31,445	1,986	—36,192	—	—	—	*28	*570
Farms: Horticultural specialty												
Returns with and without adjusted gross income, total	**18,884**	**18,884**	**906,721**	**252,933**	**1,832**	**17,120**	**251,101**	**204,151**	**6,382**	**3,347**	**12,313**	**53,645**
Returns with adjusted gross income, total	14,425	14,425	724,591	292,696	48,848	14,038	243,848	204,151	6,382	3,347	12,304	53,426
$1 under $5,000	2,369	2,369	93,392	7,765	—2,409	2,313	10,174	*648	—	—	*645	*57
$5,000 under $10,000	3,461	3,461	218,109	23,650	11,138	3,240	12,512	9,399	*1,298	*325	3,240	917
$10,000 under $20,000	3,952	3,952	88,228	54,171	7,199	3,952	46,972	35,777	*1,964	*759	3,946	5,102
$20,000 under $50,000	3,504	3,504	83,357	107,115	—9,330	3,504	116,445	81,486	2,269	856	3,339	18,355
$50,000 under $100,000	1,002	1,002	194,491	67,643	34,023	892	33,620	55,011	721	786	997	17,931
$100,000 under $500,000	127	127	43,560	23,243	7,577	127	15,666	16,851	122	588	127	7,964
$500,000 under $1,000,000	**10	**10	**3,454	**9,109	**650	**10	**8,459	**4,979	**8	**33	**10	**3,100
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	4,459	4,459	182,130	—39,763	—47,016	3,082	7,253	—	—	—	*9	*219
Farms: Beef cattle feedlots												
Returns with and without adjusted gross income, total	**2,894**	**2,927**	**573,122**	**100,946**	**—33,013**	**2,892**	**133,959**	**84,591**	**2,239**	**3,361**	**2,384**	**32,105**
Returns with adjusted gross income, total	2,616	2,645	448,026	119,643	—19,415	2,616	139,258	84,591	2,239	3,361	2,378	32,026
$1 under $5,000	*8	*8	*3,538	3	*—2,337	*8	*2,340	—	—	—	*6	*265
$5,000 under $10,000	*74	*74	*23,673	*714	*—645	*74	*1,359	*333	*69	*10	*70	*33
$10,000 under $20,000	*1,362	*1,362	*53,881	*23,270	*—2,384	*1,362	*25,654	*13,960	*1,334	*613	*1,137	*1,701
$20,000 under $50,000	537	542	114,540	17,339	—1,546	537	18,885	12,025	306	605	531	1,948
$50,000 under $100,000	352	352	106,427	24,380	—8,881	352	33,261	18,838	280	461	351	8,398
$100,000 under $500,000	273	297	135,883	46,038	—494	273	46,532	35,320	240	1,265	273	18,381
$500,000 under $1,000,000	**10	**10	**10,084	**8,099	**—3,128	**10	**11,227	**4,115	**10	**407	**10	**3,300
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	278	282	125,096	—18,897	—13,598	276	—5,299	—	—	—	8	79
Farms: Beef cattle, except feedlots												
Returns with and without adjusted gross income, total	**757,319**	**758,549**	**13,380,326**	**10,489,849**	**—1,902,100**	**735,300**	**12,391,949**	**7,394,133**	**225,841**	**124,468**	**494,487**	**1,898,429**
Returns with adjusted gross income, total	691,897	693,054	10,286,441	11,184,242	—1,123,488	679,854	12,307,730	7,394,133	225,841	124,468	494,033	1,895,046
$1 under $5,000	156,340	156,340	1,335,557	407,751	—175,549	148,828	583,300	32,997	14,981	1,705	13,590	1,213
$5,000 under $10,000	150,653	150,983	1,631,429	1,111,761	—288,238	146,559	1,399,999	417,821	44,398	7,397	113,004	45,934
$10,000 under $20,000	237,681	237,681	3,186,260	3,453,916	—245,509	237,278	3,699,425	2,144,662	89,011	33,213	222,931	326,204
$20,000 under $50,000	123,013	123,602	2,916,393	3,501,318	—150,488	122,985	3,651,806	2,661,058	59,469	41,754	120,444	558,567
$50,000 under $100,000	17,073	17,191	825,521	1,158,162	—110,352	17,073	1,268,514	913,126	12,511	17,657	16,974	301,977
$100,000 under $500,000	6,819	6,918	342,267	1,133,785	—122,076	6,813	1,255,861	894,800	5,183	17,663	6,772	433,629
$500,000 under $1,000,000	218	233	24,257	145,850	—17,906	218	163,758	107,979	193	1,817	218	69,785
$1,000,000 or more	100	106	24,757	271,699	—13,370	100	285,069	221,690	95	3,262	100	157,737
Returns with no adjusted gross income	65,422	65,495	3,093,885	—694,393	—778,612	55,446	84,219	—	—	—	434	3,383

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[1]Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit): Total	Adjusted gross income (or deficit): Net income (less deficit)	Other income less losses and statutory adjustments: Number of returns	Other income less losses and statutory adjustments: Amount	Taxable income	Investment credit: Number of returns	Investment credit: Amount	Total income tax: Number of returns	Total income tax: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms: Hogs, sheep and goats												
Returns with and without adjusted gross income, total	**268,825**	**268,930**	**7,853,220**	**2,738,138**	**564,013**	**264,040**	**2,174,125**	**1,744,805**	**111,365**	**70,644**	**148,342**	**300,824**
Returns with adjusted gross income, total	244,090	244,395	6,797,664	2,896,460	804,220	242,197	2,092,240	1,744,805	111,365	70,644	148,331	300,817
$1 under $5,000	72,119	72,119	1,396,639	192,429	—16,552	71,816	208,981	12,993	*4,961	*365	*7,074	*933
$5,000 under $10,000	64,216	64,218	1,352,957	501,574	86,323	62,835	415,251	182,779	33,278	7,707	37,238	12,970
$10,000 under $20,000	76,668	76,668	1,949,636	1,111,824	230,018	76,464	881,806	695,036	48,314	25,115	73,639	87,737
$20,000 under $50,000	27,818	28,121	1,693,016	801,138	431,726	27,818	369,410	614,706	22,123	31,124	27,111	104,687
$50,000 under $100,000	2,746	2,746	322,790	176,465	70,248	2,741	106,237	147,320	2,323	4,694	2,746	45,538
$100,000 under $500,000	509	509	74,766	84,813	2,718	509	82,095	69,109	353	1,397	509	32,690
$500,000 under $1,000,000	11	13	7,839	7,135	—171	11	7,306	5,951	10	177	11	3,224
$1,000,000 or more	3	3	*21	*21,062	*—92	3	21,154	*16,911	3	65	3	13,038
Returns with no adjusted gross income	24,535	24,535	1,055,556	—158,322	—240,207	21,843	81,885	—	—	—	*11	*7
Farms: Dairy farms												
Returns with and without adjusted gross income, total	**234,337**	**234,391**	**11,991,797**	**2,606,809**	**1,333,852**	**226,292**	**1,272,957**	**1,627,413**	**130,904**	**106,475**	****98,576**	****217,251**
Returns with adjusted gross income, total	217,747	217,800	10,984,196	2,696,452	1,473,016	209,952	1,223,436	1,627,413	130,904	106,475	98,574	217,249
$1 under $5,000	59,248	59,248	1,577,564	157,491	50,344	57,605	107,147	*9,596	*6,795	*837	—	—
$5,000 under $10,000	49,775	49,775	2,348,615	371,292	211,587	47,279	159,705	111,985	28,424	7,039	13,886	5,399
$10,000 under $20,000	73,173	73,173	3,658,940	1,051,015	591,229	70,819	459,786	646,272	63,773	51,692	52,321	51,038
$20,000 under $50,000	33,019	33,019	2,979,266	909,640	574,454	31,717	335,186	694,750	29,700	40,073	29,946	107,687
$50,000 under $100,000	2,065	2,089	320,347	128,124	42,875	2,065	85,249	102,245	1,798	5,215	1,955	25,172
$100,000 under $500,000	455	484	99,654	69,623	2,922	455	66,701	55,714	405	1,553	454	23,798
$500,000 under $1,000,000	**12	**12	**1,810	**9,267	**—395	**12	**9,662	**6,851	**9	**66	**12	**4,155
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	16,590	16,591	1,007,601	—89,643	—139,164	16,340	49,521	—	—	—	**	**
Farms: Poultry and eggs												
Returns with and without adjusted gross income, total	**65,074**	**65,075**	**2,453,954**	**765,673**	**149,236**	**59,287**	**816,437**	**462,400**	**26,077**	**18,420**	**34,794**	**85,468**
Returns with adjusted gross income, total	56,503	56,504	1,935,896	801,255	185,040	53,268	816,215	462,400	26,077	18,420	34,794	85,468
$1 under $5,000	13,634	13,634	171,105	44,877	29,231	10,650	15,646	*2,756	*28	*3	*1,644	*244
$5,000 under $10,000	13,851	13,851	563,621	100,295	29,504	13,601	70,791	32,046	8,071	2,182	7,795	1,490
$10,000 under $20,000	20,373	20,373	455,070	307,021	63,530	20,373	243,491	173,176	14,216	7,950	16,792	18,730
$20,000 under $50,000	7,788	7,788	458,577	262,934	39,669	7,788	223,265	185,981	3,041	4,082	7,716	39,791
$50,000 under $100,000	674	674	148,335	46,112	16,823	673	29,289	38,809	652	3,530	664	9,801
$100,000 under $500,000	174	175	136,880	32,458	6,425	174	26,033	24,984	63	409	174	11,911
$500,000 under $1,000,000	**9	**9	**2,308	**7,558	**—142	**9	**7,700	**4,648	**6	**264	**9	**3,501
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	8,571	8,571	518,058	—35,582	—35,804	6,019	222	—	—	—	—	—

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[1]Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Farms: General livestock, except animal specialty												
Returns with and without adjusted gross income, total	68,099	68,216	1,595,706	914,522	−244,619	67,224	1,159,141	642,647	15,191	10,190	45,293	159,410
Returns with adjusted gross income, total	63,356	63,466	1,194,198	1,012,170	−154,698	62,499	1,166,868	642,647	15,191	10,190	45,263	159,206
$1 under $5,000	13,826	13,936	168,045	39,922	−18,662	13,227	58,584	*1,279	*28	*1	*235	*536
$5,000 under $10,000	13,856	13,856	186,014	99,395	−47,549	13,855	148,944	38,799	2,283	408	10,989	4,061
$10,000 under $20,000	19,963	19,963	245,669	295,832	−36,850	19,761	332,682	171,041	4,072	1,408	18,642	26,010
$20,000 under $50,000	13,846	13,846	352,675	354,999	−38,806	13,817	393,805	265,034	7,301	3,276	13,699	51,512
$50,000 under $100,000	1,305	1,305	180,596	88,736	−5,088	1,299	93,824	68,589	1,153	2,668	1,183	21,497
$100,000 under $500,000	498	498	48,839	86,255	−5,640	498	91,895	68,829	320	1,778	473	34,283
$500,000 under $1,000,000	33	33	4,926	22,581	−1,659	33	24,240	15,423	26	326	33	9,863
$1,000,000 or more	9	9	*7,234	*24,450	*−444	9	24,894	*15,653	8	327	9	11,424
Returns with no adjusted gross income	4,743	4,750	401,508	−97,648	−69,921	4,725	−7,727	—	—	—	*30	*204
Farms: Animal specialty												
Returns with and without adjusted gross income, total	75,133	75,569	503,063	1,334,860	−236,710	74,464	1,571,570	634,141	20,235	8,984	59,540	216,158
Returns with adjusted gross income, total	72,810	73,024	483,696	1,369,435	−217,943	72,540	1,587,378	634,141	20,235	8,984	59,532	216,046
$1 under $5,000	8,542	8,542	126,795	17,621	−78,269	8,272	95,890	*2,191	*911	*67	*1,774	*475
$5,000 under $10,000	15,153	15,153	69,606	115,112	−23,984	15,153	139,096	46,075	3,180	598	13,438	5,098
$10,000 under $20,000	30,059	30,259	149,411	436,240	−35,868	30,059	472,106	239,836	8,877	2,535	26,841	35,631
$20,000 under $50,000	15,609	15,614	39,921	438,691	−45,006	15,609	483,697	276,664	5,096	3,295	14,035	58,420
$50,000 under $100,000	2,591	2,591	45,158	169,878	−14,911	2,591	184,589	127,170	1,569	896	2,591	41,205
$100,000 under $500,000	809	816	37,886	135,370	−16,326	809	151,896	101,542	562	1,346	807	49,417
$500,000 under $1,000,000	35	35	12,492	24,841	−3,134	35	27,775	16,974	29	171	34	10,753
$1,000,000 or more	12	14	2,447	32,082	−445	12	32,527	21,689	11	76	12	15,047
Returns with no adjusted gross income	2,323	2,545	19,367	−34,575	−18,767	1,924	−15,808	—	—	—	*8	*112
Farms: Farms not allocable												
Returns with and without adjusted gross income, total	157,243	157,447	709,843	3,028,428	−145,438	153,611	3,173,866	2,171,539	**35,242	**24,871	125,757	570,077
Returns with adjusted gross income, total	152,392	152,531	625,652	3,151,665	−114,142	148,885	3,265,807	2,171,539	35,240	24,840	125,703	589,759
$1 under $5,000	22,612	22,660	56,697	51,986	−26,332	19,628	78,318	8,101	*29	*2	*5,590	*981
$5,000 under $10,000	25,867	25,867	89,260	186,023	1,855	25,502	185,268	70,254	2,177	613	18,815	8,321
$10,000 under $20,000	49,623	49,637	133,068	733,494	−17,394	49,465	750,888	453,084	8,961	4,450	47,133	72,785
$20,000 under $50,000	44,180	44,186	173,348	1,224,681	−61,710	44,180	1,286,391	892,069	18,551	6,245	44,072	186,463
$50,000 under $100,000	8,019	8,024	127,051	552,945	−3,174	8,019	556,119	434,010	4,192	8,898	8,019	143,897
$100,000 under $500,000	2,023	2,068	39,943	326,068	−5,337	2,023	331,405	255,953	1,273	3,995	2,006	120,757
$500,000 under $1,000,000	48	49	4,825	31,637	−809	48	32,446	24,326	43	514	48	15,202
$1,000,000 or more	20	20	1,562	43,931	−1,041	20	44,972	33,742	14	123	20	21,353
Returns with no adjusted gross income	4,851	4,916	83,991	−123,237	−31,296	4,726	−91,941	—	**	**	*54	*318

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‡Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Agricultural services: Total												
Returns with and without adjusted gross income, total	176,728	178,028	3,408,037	2,604,777	524,444	184,301	2,080,333	1,667,113	44,864	23,641	129,727	369,066
Returns with adjusted gross income, total	171,304	172,593	3,159,850	2,692,660	564,337	159,462	2,128,323	1,667,113	44,864	23,641	129,643	368,612
$1 under $5,000	34,905	35,597	381,944	100,354	51,234	26,687	49,120	12,018	*1,362	*47	8,956	1,220
$5,000 under $10,000	36,180	36,379	374,702	264,494	99,905	34,420	164,589	91,324	8,219	1,249	24,119	9,802
$10,000 under $20,000	59,509	59,509	773,663	863,953	106,206	58,188	757,747	502,749	17,977	7,630	56,585	73,472
$20,000 under $50,000	35,497	35,629	1,225,548	1,001,911	244,140	34,954	757,771	713,590	13,417	9,804	34,837	146,475
$50,000 under $100,000	4,186	4,234	322,906	269,558	63,446	4,186	206,112	197,325	3,156	2,638	4,120	63,078
$100,000 under $500,000	998	1,014	77,308	162,962	627	998	162,335	128,482	707	1,948	997	60,546
$500,000 under $1,000,000	18	20	2,420	11,345	−470	18	11,815	8,426	17	157	18	4,986
$1,000,000 or more	11	11	1,359	18,083	−751	11	18,834	13,199	9	168	11	9,031
Returns with no adjusted gross income	5,424	5,435	248,187	−87,883	−39,893	4,839	−47,990	—	—	—	*64	*454
Agricultural services: Veterinary service												
Returns with and without adjusted gross income, total	13,067	13,099	791,933	341,258	261,446	12,840	79,812	240,234	6,068	3,092	11,026	58,115
Returns with adjusted gross income, total	13,029	13,050	789,490	344,290	261,083	12,802	83,207	240,234	6,068	3,092	11,026	58,115
$1 under $5,000	*830	*830	*24,307	*2,791	*3,034	*803	*−243	*252	—	—	*331	*21
$5,000 under $10,000	*1,488	*1,486	*28,144	*11,496	*5,816	*1,486	*5,680	*3,790	*222	*85	*741	*412
$10,000 under $20,000	2,983	2,983	138,837	44,596	35,964	2,783	8,632	20,441	*791	*374	2,423	2,799
$20,000 under $50,000	6,380	6,380	403,610	197,584	138,779	6,380	58,805	146,215	3,965	2,182	6,161	31,148
$50,000 under $100,000	1,286	1,307	186,048	77,710	73,210	1,286	4,500	62,020	1,034	361	1,286	20,200
$100,000 under $500,000	**64	**64	**8,544	**10,113	**4,280	**64	**5,833	**7,516	**56	**90	**64	**3,535
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*38	*49	*2,443	*−3,032	*383	*38	*−3,395	—	—	—	—	—
Agricultural services: Livestock breeding												
Returns with and without adjusted gross income, total	13,841	13,848	58,784	274,609	−25,485	13,052	300,074	173,776	2,897	1,861	9,991	46,422
Returns with adjusted gross income, total	12,883	12,890	57,563	288,468	−20,822	12,094	309,290	173,776	2,897	1,861	9,991	46,422
$1 under $5,000	*805	*805	*5,083	*1,822	*−113	*535	*1,935	*134	—	—	—	—
$5,000 under $10,000	2,540	2,540	20,525	18,526	3,502	2,271	15,026	3,881	*518	*30	*1,091	*268
$10,000 under $20,000	5,982	5,982	19,329	93,201	−5,410	5,732	98,611	50,671	1,168	594	5,394	7,469
$20,000 under $50,000	2,673	2,673	2,456	79,846	−8,993	2,673	88,839	55,385	*648	*181	2,673	11,946
$50,000 under $100,000	641	648	7,159	45,458	−4,574	641	50,032	25,728	389	367	591	7,777
$100,000 under $500,000	234	234	2,017	39,325	−5,184	234	44,509	30,366	167	578	234	14,582
$500,000 under $1,000,000	4	4	*22	*2,624	*−70	4	2,694	*1,571	4	62	4	873
$1,000,000 or more	4	4	*972	*7,664	*20	4	7,644	*5,860	3	49	4	3,467
Returns with no adjusted gross income	958	958	11,221	−13,859	−4,643	958	−9,216	—	—	—	—	—
Agricultural services: Animal services, except livestock breeding and veterinary												
Returns with and without adjusted gross income, total	42,143	42,612	472,241	698,816	−45,080	39,320	743,896	468,758	10,032	3,844	31,287	125,172
Returns with adjusted gross income, total	39,909	40,378	450,830	734,762	−28,914	37,086	763,676	468,758	10,032	3,844	31,268	124,850
$1 under $5,000	7,204	7,473	73,554	17,711	3,575	5,374	14,136	1,824	*277	*7	*1,731	*171
$5,000 under $10,000	8,929	9,128	78,121	62,530	7,128	8,386	55,402	24,568	*1,719	*256	5,996	3,012
$10,000 under $20,000	11,612	11,612	45,227	164,550	−13,071	11,390	177,621	98,061	4,050	1,002	11,385	14,747
$20,000 under $50,000	10,051	10,051	201,353	280,395	−3,870	9,823	284,265	186,782	2,485	1,149	10,044	39,943
$50,000 under $100,000	1,545	1,545	38,069	100,603	−15,670	1,545	116,273	72,481	1,110	543	1,545	24,184
$100,000 under $500,000	551	551	13,326	94,611	−5,612	551	100,223	73,575	376	724	550	34,996
$500,000 under $1,000,000	12	12	961	7,579	−731	12	8,310	5,883	11	82	12	3,609
$1,000,000 or more	5	5	*219	*6,783	*−663	*5	*7,446	*5,584	4	80	5	4,188
Returns with no adjusted gross income	2,234	2,234	21,411	−35,946	−16,166	2,234	−19,780	—	—	—	*19	*322

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Agricultural services: Landscape and horticultural services												
Returns with and without adjusted gross income, total	80,198	80,593	1,022,217	929,238	263,792	72,826	665,448	541,118	17,243	5,895	57,964	94,458
Returns with adjusted gross income, total	79,169	79,564	989,361	943,688	271,741	72,354	671,947	541,118	17,243	5,895	57,899	94,326
$1 under $5,000	20,951	21,346	201,689	84,126	38,552	15,380	25,574	8,740	*1,057	*36	6,145	924
$5,000 under $10,000	18,540	18,540	168,295	138,589	70,084	17,922	68,505	46,380	4,544	715	12,851	4,604
$10,000 under $20,000	27,483	27,483	326,533	399,954	89,155	27,056	310,799	236,676	7,027	1,792	26,834	36,591
$20,000 under $50,000	11,878	11,878	279,137	319,494	72,401	11,679	247,093	233,330	4,388	3,042	11,768	48,785
$50,000 under $100,000	*265	*265	*3,691	*14,757	*772	*265	*13,985	*10,927	*199	*217	*249	*2,874
$100,000 under $500,000	*52	*52	*10,018	*6,768	*777	*52	*5,991	*5,065	*28	*93	*52	*2,548
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,029	*1,029	*32,856	*—14,450	*—7,949	*472	*—6,501	—	—	—	*65	*132
Agricultural services: Other agricultural services												
Returns with and without adjusted gross income, total	27,830	27,876	1,052,862	365,195	69,751	26,414	295,444	246,108	8,747	9,094	19,582	45,584
Returns with adjusted gross income, total	26,465	26,711	872,606	365,791	61,249	25,277	304,542	246,108	8,747	9,094	19,582	45,584
$1 under $5,000	5,143	5,143	77,311	13,971	6,186	4,623	7,785	*1,069	*28	*4	*749	*104
$5,000 under $10,000	4,685	4,685	79,617	33,351	13,375	4,355	19,976	12,725	1,216	163	3,440	1,506
$10,000 under $20,000	11,449	11,449	243,737	161,652	—432	11,227	162,084	96,700	4,941	3,867	10,549	11,846
$20,000 under $50,000	4,624	4,847	338,992	127,618	45,823	4,508	81,795	93,997	2,040	3,349	4,280	17,078
$50,000 under $100,000	462	469	87,939	31,791	9,708	462	22,083	26,811	437	1,181	462	8,208
$100,000 under $500,000	99	114	43,420	14,178	6,339	99	7,839	12,175	82	506	99	5,197
$500,000 under $1,000,000	**3	**4	**1,590	**3,230	**250	**3	**2,980	**2,631	**3	**24	**3	**1,645
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,165	1,165	180,256	—20,596	—11,498	1,137	—9,096	—	—	—	—	—
Forestry												
Returns with and without adjusted gross income, total	13,662	13,861	151,863	262,750	19,568	13,386	243,184	169,462	1,848	1,933	11,488	45,050
Returns with adjusted gross income, total	13,023	13,222	125,287	266,026	21,054	12,747	244,972	169,462	1,848	1,933	11,488	45,050
$1 under $5,000	1,054	1,054	6,544	3,300	2,042	*1,026	*1,258	*242	*395	*2	*25	*3
$5,000 under $10,000	2,772	2,772	*39,072	18,129	13,435	2,772	4,694	*6,643	—	—	*2,503	*795
$10,000 under $20,000	4,897	4,897	22,078	68,252	160	4,649	68,092	31,542	*145	*148	4,766	4,635
$20,000 under $50,000	3,568	3,767	34,426	102,336	5,625	3,568	96,711	73,179	*995	*1,526	3,443	14,820
$50,000 under $100,000	589	589	*20,931	39,259	862	589	38,397	31,792	*218	*165	589	11,048
$100,000 under $500,000	129	129	2,112	23,509	—690	129	24,199	18,939	82	65	128	9,046
$500,000 under $1,000,000	11	11	*95	7,403	—205	11	7,608	4,684	10	25	11	3,064
$1,000,000 or more	3	3	*29	*5,838	*—175	3	4,013	*2,441	3	2	3	1,639
Returns with no adjusted gross income	*639	*639	*26,576	*—3,276	*—1,488	*639	*—1,788	—	—	—	—	—

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Agriculture, Forestry, and Fishing—Continued												
Fishing, hunting, and trapping												
Returns with and without adjusted gross income, total	59,512	60,276	636,052	756,193	118,733	56,776	637,460	493,933	13,606	10,427	40,906	92,930
Returns with adjusted gross income, total	54,615	55,379	565,204	766,951	150,731	51,954	616,220	493,933	13,606	10,427	40,879	92,928
$1 under $5,000	11,442	11,472	46,558	30,621	12,114	9,408	18,507	2,867	*321	*6	2,502	246
$5,000 under $10,000	13,332	13,360	132,145	96,981	27,832	12,920	69,149	37,815	2,337	351	10,529	4,360
$10,000 under $20,000	18,273	18,544	160,440	264,171	46,238	18,058	217,933	165,834	5,682	3,696	16,426	23,913
$20,000 under $50,000	10,761	11,096	156,604	313,253	47,278	10,761	265,975	237,842	4,896	4,292	10,621	47,830
$50,000 under $100,000	701	787	48,903	44,137	11,396	701	32,741	34,392	267	1,322	695	9,600
$100,000 under $500,000	103	115	18,155	15,325	5,959	103	9,366	13,428	**101	**760	103	5,760
$500,000 under $1,000,000	3	3	*399	*2,463	—88	3	2,549	*1,955	**	**	3	1,219
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,897	4,897	70,848	—10,758	—31,998	4,822	21,240	—	—	—	*27	*2
Mining												
Returns with and without adjusted gross income, total	56,332	59,732	3,588,318	3,261,346	170,395	55,451	3,090,951	2,604,635	26,486	56,178	45,958	1,312,442
Returns with adjusted gross income, total	53,852	57,198	3,214,552	3,477,358	287,386	53,193	3,189,972	2,604,635	26,486	56,178	45,545	1,305,543
$1 under $5,000	6,753	7,086	84,555	24,007	3,065	6,728	20,942	3,539	*651	*68	1,748	880
$5,000 under $10,000	6,709	6,709	90,658	49,086	—3,668	6,379	52,754	21,000	1,887	630	4,634	2,854
$10,000 under $20,000	10,060	10,267	219,895	150,664	22,232	9,771	128,432	84,792	4,612	1,244	9,216	15,065
$20,000 under $50,000	14,556	15,477	548,504	478,301	34,656	14,556	443,645	341,554	7,804	6,563	14,218	89,522
$50,000 under $100,000	7,477	8,067	400,149	525,602	29,649	7,466	495,953	410,812	4,930	8,178	7,469	153,687
$100,000 under $500,000	7,641	8,813	1,218,888	1,404,032	111,117	7,637	1,292,915	1,087,089	6,027	25,775	7,604	583,934
$500,000 under $1,000,000	457	535	283,912	312,187	16,329	457	295,858	230,698	400	6,398	457	154,449
$1,000,000 or more	199	244	368,191	533,499	74,006	199	459,493	425,151	175	7,322	199	305,152
Returns with no adjusted gross income	2,480	2,534	373,766	—216,012	—116,991	2,258	—99,021	—	—	—	421	6,899
Metal mining												
Returns with and without adjusted gross income, total	2,346	2,476	15,108	41,843	—6,877	2,345	48,720	29,592	620	739	1,579	10,171
Returns with adjusted gross income, total	2,228	2,353	14,559	44,604	—4,725	2,227	49,329	29,592	620	739	1,545	10,067
$1 under $5,000	*591	*715	*726	*2,712	*—2,181	*591	*4,893	*80	—	—	*28	*2
$5,000 under $10,000	861	861	*6,233	5,949	—1,071	861	8,020	3,247	*53	*3	741	452
$10,000 under $20,000	*195	*195	*180	*3,247	*—1,174	*195	*4,421	*2,279	*59	*50	*195	*415
$20,000 under $50,000	458	458	*870	13,915	—765	458	14,680	10,565	*407	*55	458	2,318
$50,000 under $100,000	*47	*47	*4,012	*3,052	*437	*47	*2,615	*2,457	*38	*32	*47	*868
$100,000 under $500,000	*76	*77	*2,536	**14,729	*29	*75	*14,700	*10,964	53	599	*76	**6,004
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*118	*123	*549	*—2,761	*—2,152	*118	*—609	—	—	—	*34	*104

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	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Mining—Continued												
Coal mining												
Returns with and without adjusted gross income, total	1,110	1,115	229,394	38,328	−14,116	1,105	52,444	42,466	208	1,707	492	26,136
Returns with adjusted gross income, total	827	828	169,331	54,883	−738	822	55,621	42,466	206	1,707	489	26,017
$1 under $5,000	*111	*111	*4,371	*508	*−570	*111	*1,076	*106	*111	*7	—	—
$5,000 under $10,000	*228	*228	*115	*1,470	*−2,745	*228	*4,216	*148	—	—	*28	*21
$10,000 under $20,000	*232	*232	*1,921	*3,295	*373	*232	*2,922	*451	*11	*11	*221	*40
$20,000 under $50,000	*153	*153	*34,800	*5,688	*−1,063	**154	**6,802	*4,467	*6	*40	*153	*1,141
$50,000 under $100,000	*6	*7	*13,062	*452	*402	**	**	*375	*6	*120	*6	*119
$100,000 under $500,000	68	68	95,720	17,678	1,121	68	16,557	14,022	67	1,091	72	7,489
$500,000 under $1,000,000	6	6	*6,918	*4,423	*−174	6	4,597	*3,335	4	130	6	2,399
$1,000,000 or more	3	3	*12,424	*21,370	*1,919	3	19,451	*19,562	3	308	3	14,808
Returns with no adjusted gross income	283	287	60,063	−16,555	−13,378	283	−3,177	—	—	—	3	119
Oil and gas extraction												
Returns with and without adjusted gross income, total	49,684	52,855	3,222,445	3,089,440	191,095	49,058	2,898,345	2,452,309	24,486	52,828	41,657	1,245,873
Returns with adjusted gross income, total	48,071	51,205	2,939,142	3,267,568	287,811	47,443	2,979,757	2,452,309	24,486	52,828	41,276	1,239,316
$1 under $5,000	5,618	5,827	75,062	19,390	5,249	5,618	14,141	*3,023	*540	*61	1,451	838
$5,000 under $10,000	5,208	5,208	67,065	37,827	−459	4,878	38,266	18,590	*1,539	*552	3,777	2,330
$10,000 under $20,000	9,443	9,650	215,780	141,299	22,833	9,154	118,466	80,251	4,439	1,134	8,812	14,364
$20,000 under $50,000	12,758	13,673	484,769	424,947	36,372	12,758	388,575	303,388	6,926	6,138	12,421	81,449
$50,000 under $100,000	7,154	7,743	382,667	500,453	29,996	7,148	470,457	391,115	4,775	7,772	7,146	148,136
$100,000 under $500,000	7,257	8,360	1,086,799	1,336,367	106,501	7,254	1,229,866	1,035,102	5,711	24,026	7,236	558,187
$500,000 under $1,000,000	442	513	272,932	301,461	14,965	442	286,496	222,544	388	6,203	442	149,016
$1,000,000 or more	191	231	354,048	505,827	72,354	191	433,470	400,296	168	6,942	191	296,996
Returns with no adjusted gross income	1,613	1,650	283,303	−178,126	−96,716	1,613	−81,412	—	—	—	381	6,557
Nonmetallic minerals, except fuels												
Returns with and without adjusted gross income, total	3,258	3,288	121,371	109,911	293	3,009	109,618	95,644	1,233	2,040	2,300	40,596
Returns with adjusted gross income, total	2,788	2,812	91,520	129,546	5,038	2,763	124,508	95,644	1,233	2,040	2,297	40,477
$1 under $5,000	*433	*433	*4,374	*1,399	*567	*408	*832	*330	—	—	*269	*40
$5,000 under $10,000	*412	*412	*17,245	*2,840	*608	*412	*2,232	*1,015	*295	*75	*88	*41
$10,000 under $20,000	*190	*190	*1,814	*2,623	*200	*190	*2,623	*1,911	*93	*49	*188	*246
$20,000 under $50,000	1,193	1,193	*28,065	34,017	112	1,193	33,905	23,371	*471	*370	1,192	4,654
$50,000 under $100,000	270	270	408	21,645	−1,186	270	22,831	18,865	*111	*254	270	6,566
$100,000 under $500,000	267	269	33,633	45,461	3,456	267	42,005	34,780	242	930	267	17,110
$500,000 under $1,000,000	14	16	4,062	9,558	1,538	14	8,020	7,049	12	121	14	4,753
$1,000,000 or more	9	9	*1,719	*11,803	*−257	9	12,060	*10,423	9	241	9	7,067
Returns with no adjusted gross income	468	474	29,851	−19,635	−4,745	246	−14,890	—	—	—	3	119
Construction												
Returns with and without adjusted gross income, total	957,900	962,713	37,953,980	11,543,001	5,820,085	887,440	5,922,916	6,909,447	202,079	96,577	669,667	1,291,808
Returns with adjusted gross income, total	931,001	935,554	35,554,171	11,883,256	5,855,369	846,155	6,027,887	6,909,447	202,079	96,577	668,942	1,290,751
$1 under $5,000	196,100	197,021	3,125,455	563,723	355,599	155,678	228,124	46,102	5,784	536	31,224	4,193
$5,000 under $10,000	258,932	259,147	6,051,936	1,912,009	1,036,519	233,151	875,490	641,357	39,357	7,737	179,539	69,270
$10,000 under $20,000	324,047	326,745	10,685,104	4,581,176	1,981,887	308,572	2,599,489	2,635,352	89,158	30,403	308,484	385,303
$20,000 under $50,000	138,680	139,199	11,250,092	3,780,101	1,866,910	135,627	1,913,191	2,739,116	58,781	34,588	138,705	547,497
$50,000 under $100,000	11,539	11,718	3,363,393	751,811	466,827	11,427	264,984	614,580	7,785	17,770	11,287	180,419
$100,000 under $500,000	1,677	1,698	1,038,043	254,241	124,681	1,674	129,560	216,559	1,190	4,701	1,677	94,668
$500,000 under $1,000,000	20	20	29,502	12,788	3,171	20	9,617	10,317	18	294	20	5,774
$1,000,000 or more	6	6	*10,648	*7,407	*−25	6	*7,432	*6,064	6	548	6	3,607
Returns with no adjusted gross income	26,899	27,159	2,399,809	−340,255	−235,284	21,285	−104,971	—	—	—	725	1,057

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+Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
General building contractors and operative builders: Total												
Returns with and without adjusted gross income, total	170,038	170,378	14,475,446	2,555,409	1,328,188	156,819	1,227,221	1,719,753	47,593	22,506	122,945	372,787
Returns with adjusted gross income, total	161,060	161,394	13,323,255	2,730,996	1,431,216	148,969	1,299,780	1,719,753	47,593	22,506	122,612	372,169
$1 under $5,000	24,064	24,302	956,994	72,306	42,768	18,903	29,538	7,592	1,062	153	4,241	658
$5,000 under $10,000	36,186	36,201	1,636,169	267,592	143,650	33,334	123,942	77,918	5,284	1,013	21,281	7,982
$10,000 under $20,000	55,412	55,414	3,325,071	793,464	387,541	51,564	405,923	431,959	16,964	4,273	52,076	63,223
$20,000 under $50,000	39,204	39,210	4,711,154	1,108,812	581,298	38,992	527,514	799,722	19,862	9,607	38,871	181,934
$50,000 under $100,000	5,264	5,331	1,826,541	339,499	203,351	5,246	136,148	275,624	3,820	4,797	5,213	81,662
$100,000 under $500,000	917	923	632,269	138,064	69,594	917	68,470	117,629	590	2,092	917	51,266
$500,000 under $1,000,000	9	9	*23,454	*6,304	*3,074	9	3,230	*4,835	7	204	9	2,688
$1,000,000 or more	4	4	*9,603	*4,955	*−60	4	5,015	*4,483	4	367	4	2,756
Returns with no adjusted gross income	8,978	8,984	1,152,191	−175,587	−103,028	7,850	−72,559	—	—	—	333	598
General building contractors and operative builders: General building contractors												
Returns with and without adjusted gross income, total	162,522	162,788	13,351,817	2,401,415	1,258,568	149,574	1,142,847	1,597,487	44,724	21,498	117,156	340,819
Returns with adjusted gross income, total	153,896	154,159	12,290,196	2,551,487	1,345,768	142,060	1,205,721	1,597,487	44,724	21,498	116,844	340,103
$1 under $5,000	23,366	23,604	887,990	70,625	45,631	18,205	24,994	7,500	1,062	153	4,241	658
$5,000 under $10,000	35,410	35,425	1,744,474	261,900	141,486	32,558	120,414	76,802	5,130	934	21,083	7,940
$10,000 under $20,000	53,210	53,212	3,096,443	760,280	367,161	49,610	393,119	416,524	15,454	4,213	49,925	60,822
$20,000 under $50,000	36,424	36,424	4,345,294	1,027,146	549,666	36,212	477,480	739,899	18,247	9,187	36,108	148,716
$50,000 under $100,000	4,682	4,682	1,651,122	305,378	181,147	4,669	124,231	250,082	3,312	4,479	4,681	75,233
$100,000 under $500,000	796	802	538,410	117,223	58,155	796	59,068	99,296	511	2,022	796	42,826
$500,000 under $1,000,000	7	7	*19,381	*5,282	*2,537	7	2,745	*4,100	5	196	7	2,131
$1,000,000 or more	3	3	*7,082	*3,653	*−17	3	3,670	*3,262	3	314	3	1,777
Returns with no adjusted gross income	8,624	8,627	1,061,421	−150,072	−87,198	7,514	−62,874	—	—	—	312	516
General building contractors and operative builders: Operative builders												
Returns with and without adjusted gross income, total	7,583	7,592	1,123,629	160,585	69,620	7,312	90,965	127,587	2,936	1,026	5,856	33,585
Returns with adjusted gross income, total	7,229	7,235	1,033,059	186,100	85,450	6,978	100,650	127,587	2,936	1,026	5,835	33,503
$1 under $5,000	*698	*698	*69,004	*1,681	*−2,663	*698	*4,544	*92	—	—	—	—
$5,000 under $10,000	*776	*776	*93,695	*5,692	*2,184	*776	*3,528	*1,116	*154	*79	*198	*42
$10,000 under $20,000	2,202	2,202	228,628	33,184	20,380	1,954	12,604	15,435	*510	*60	2,151	2,401
$20,000 under $50,000	2,780	2,786	365,860	81,666	31,632	2,780	50,034	59,823	1,615	420	2,763	13,218
$50,000 under $100,000	649	649	175,419	40,712	22,204	644	18,508	30,843	575	336	599	7,866
$100,000 under $500,000	121	121	93,859	20,841	11,439	121	9,402	18,322	79	70	121	8,440
$500,000 under $1,000,000	**3	**3	**6,594	**2,324	**494	**3	**1,830	**1,956	**3	**61	**3	**1,536
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	354	357	90,770	−25,515	−15,830	336	−9,685	—	—	—	*21	*82

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+Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Heavy construction contractors: Total												
Returns with and without adjusted gross income, total	30,831	30,832	1,970,187	448,197	218,124	28,816	230,073	324,731	13,412	19,321	16,808	62,979
Returns with adjusted gross income, total	28,939	28,940	1,810,887	485,767	240,824	27,435	244,943	324,731	13,412	19,321	16,805	62,969
$1 under $5,000	5,640	5,640	77,734	14,002	—507	5,046	14,509	*730	*297	*94	—	—
$5,000 under $10,000	6,473	6,473	242,985	46,993	23,130	6,320	23,863	14,279	1,912	268	3,661	1,352
$10,000 under $20,000	9,356	9,356	371,156	130,086	45,872	8,819	84,214	78,092	5,725	5,506	6,720	6,938
$20,000 under $50,000	6,048	6,048	571,633	176,016	96,216	5,828	79,800	132,497	4,236	8,468	5,141	22,932
$50,000 under $100,000	1,253	1,253	398,293	83,635	59,530	1,253	24,105	68,668	1,079	5,442	1,114	16,839
$100,000 under $500,000	164	165	147,399	31,353	18,143	164	15,210	27,383	158	1,328	164	13,111
$500,000 under $1,000,000	**5	**5	**1,687	**3,682	**440	**5	**3,242	**3,082	**5	**215	**5	**1,797
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,892	1,892	159,300	—37,570	—22,700	1,381	—14,870	—	—	—	*3	*10
Heavy construction contractors: Highway and street construction												
Returns with and without adjusted gross income, total	7,153	7,153	654,308	104,449	55,685	6,450	48,764	81,794	3,312	3,496	4,019	18,602
Returns with adjusted gross income, total	6,766	6,766	577,023	122,880	62,669	6,263	60,211	81,794	3,312	3,496	4,019	18,602
$1 under $5,000	*776	*776	*7,622	*1,011	*—94	*507	*1,105	—	—	—	—	—
$5,000 under $10,000	1,779	1,779	94,324	12,857	5,687	1,779	7,190	3,359	*689	*102	*718	*286
$10,000 under $20,000	2,375	2,375	129,666	34,143	12,199	2,141	21,944	21,805	1,351	1,192	1,718	2,449
$20,000 under $50,000	1,638	1,638	218,850	49,548	30,892	1,638	18,656	34,383	881	874	1,385	6,735
$50,000 under $100,000	107	107	51,717	6,707	5,567	107	1,140	5,743	100	486	107	1,483
$100,000 under $500,000	**91	**91	**74,844	**18,614	**8,438	**91	**10,176	**16,504	**91	**842	**91	**7,649
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	387	387	77,285	—18,431	—6,984	187	—11,447	—	—	—	—	—
Heavy construction contractors: Heavy construction, except highway												
Returns with and without adjusted gross income, total	23,368	23,479	1,315,879	342,440	162,439	22,256	180,001	242,025	10,100	15,825	12,679	44,237
Returns with adjusted gross income, total	22,063	22,174	1,233,864	361,579	178,155	21,062	183,424	242,025	10,100	15,825	12,676	44,227
$1 under $5,000	4,864	4,864	70,112	12,991	—413	4,539	13,404	*730	*297	*94	—	—
$5,000 under $10,000	4,694	4,694	148,561	34,138	17,463	4,541	16,673	10,920	1,023	168	2,943	1,066
$10,000 under $20,000	6,871	6,981	241,490	94,635	33,673	6,568	60,962	55,375	4,374	4,314	4,892	4,349
$20,000 under $50,000	4,410	4,410	352,783	126,468	65,324	4,190	61,144	98,114	3,355	5,594	3,756	16,197
$50,000 under $100,000	1,146	1,146	346,576	76,928	53,963	1,146	22,965	62,925	979	4,956	1,007	15,356
$100,000 under $500,000	75	76	73,623	14,856	7,717	75	7,139	12,861	69	675	75	6,575
$500,000 under $1,000,000	3	3	*619	*1,565	*428	3	1,137	*1,100	3	26	3	684
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,305	1,305	82,015	—19,139	—15,716	1,194	—3,423	—	—	—	*3	*10

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors: Total												
Returns with and without adjusted gross income, total	715,432	717,852	20,437,221	8,064,604	3,865,759	642,339	4,198,845	4,593,800	138,526	53,104	497,168	806,377
Returns with adjusted gross income, total	700,106	702,270	19,404,954	8,188,631	3,971,803	631,188	4,216,828	4,593,800	138,526	53,104	496,897	806,068
$1 under $5,000	157,594	158,210	1,993,765	470,107	294,855	124,108	175,252	35,840	4,369	287	24,645	3,398
$5,000 under $10,000	205,226	205,226	3,770,700	1,517,020	830,405	183,115	686,615	517,976	31,854	6,324	144,577	56,032
$10,000 under $20,000	243,839	245,186	6,562,461	3,450,010	1,456,919	233,218	1,993,091	2,006,625	64,156	19,901	235,025	297,564
$20,000 under $50,000	88,108	88,239	5,694,414	2,357,389	1,133,027	85,504	1,224,362	1,708,463	32,915	17,990	87,373	342,934
$50,000 under $100,000	4,802	4,865	1,122,384	314,534	219,716	4,708	94,818	258,584	2,805	7,430	4,739	77,810
$100,000 under $500,000	530	536	255,826	74,317	37,189	527	37,128	62,331	419	1,116	530	26,188
$500,000 under $1,000,000	**8	**8	**5,404	**5,254	**—308	**8	**5,562	**3,981	**8	56	**8	**2,140
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	15,326	15,582	1,032,267	—124,027	—106,044	11,151	—17,983	—	—	—	*269	*311
Special trade contractors: Plumbing, heating, and air conditioning												
Returns with and without adjusted gross income, total	82,428	82,429	3,817,860	964,737	519,959	76,451	444,778	585,432	20,170	5,570	51,661	112,480
Returns with adjusted gross income, total	78,602	78,603	3,522,254	998,603	557,833	73,155	440,770	585,432	20,170	5,570	51,661	112,318
$1 under $5,000	17,225	17,225	343,589	48,113	24,670	14,366	23,443	1,790	*358	*11	*1,118	*93
$5,000 under $10,000	21,675	21,675	732,979	159,496	80,726	20,484	78,770	47,695	5,076	743	11,984	4,877
$10,000 under $20,000	26,307	26,307	1,125,969	368,778	183,325	25,006	185,453	209,549	8,950	2,608	25,171	29,920
$20,000 under $50,000	12,574	12,574	1,103,412	358,525	221,814	12,479	136,711	274,250	5,308	1,778	12,567	59,041
$50,000 under $100,000	679	680	147,284	44,772	36,174	678	8,598	36,192	358	270	679	11,760
$100,000 under $500,000	**142	**142	**69,121	**18,919	**11,124	**142	**7,795	**15,956	**120	**160	**142	**6,627
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more												
Returns with no adjusted gross income	3,826	3,826	295,606	—33,866	—37,874	3,296	4,008	—	—	—	*200	*142
Special trade contractors: Painting, paper hanging, and decorating												
Returns with and without adjusted gross income, total	118,200	118,528	1,963,876	1,261,190	541,336	107,304	719,854	698,163	13,127	2,441	84,422	123,825
Returns with adjusted gross income, total	116,362	116,674	1,892,358	1,274,366	554,293	105,466	720,073	698,163	13,127	2,441	84,399	123,817
$1 under $5,000	29,904	30,126	218,018	88,702	55,608	24,058	33,094	9,704	*269	*9	6,619	1,106
$5,000 under $10,000	32,995	33,057	388,779	242,217	125,829	29,936	116,388	85,025	2,337	343	24,629	10,151
$10,000 under $20,000	41,184	41,212	683,215	581,783	229,279	39,489	352,504	341,907	6,655	1,194	40,872	52,812
$20,000 under $50,000	11,507	11,507	457,885	301,833	114,217	11,211	187,616	213,498	3,453	631	11,507	42,661
$50,000 under $100,000	654	654	111,164	43,535	26,464	654	17,071	35,993	*333	*173	654	11,983
$100,000 under $500,000	118	118	35,297	16,296	2,896	118	13,400	12,036	*80	*91	118	5,104
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,838	1,854	71,518	—13,176	—12,957	1,838	—219	—	—	—	*23	*8
Special trade contractors: Electrical work												
Returns with and without adjusted gross income, total	59,017	59,018	2,285,727	881,471	362,913	54,854	498,558	537,318	12,523	4,051	47,011	102,496
Returns with adjusted gross income, total	57,628	57,627	2,156,640	865,873	356,966	53,661	498,907	537,318	12,523	4,051	47,011	102,496
$1 under $5,000	9,706	9,706	195,280	27,316	14,457	7,040	12,859	1,709	*86	*8	*1,492	*192
$5,000 under $10,000	10,013	10,013	291,449	76,157	43,875	9,515	32,282	26,699	2,205	270	7,925	2,849
$10,000 under $20,000	22,809	22,809	569,797	333,434	95,868	22,627	237,566	196,844	5,230	1,486	22,496	30,573
$20,000 under $50,000	14,457	14,457	951,668	385,690	181,420	14,038	204,270	274,691	4,696	1,969	14,457	56,595
$50,000 under $100,000	604	605	114,824	37,477	26,116	604	11,361	32,134	271	121	604	10,062
$100,000 under $500,000	37	37	33,623	5,799	5,230	37	569	5,241	34	199	37	2,225
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,391	1,391	129,087	—4,402	—4,053	993	—349	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)				Taxable income	Investment credit		Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income less losses and statutory adjustments: Number of returns	Other income less losses and statutory adjustments: Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors: Masonry, stonework, tile setting, and plastering												
Returns with and without adjusted gross income, total	**71,313**	**71,438**	**2,789,384**	**818,593**	**483,977**	**63,390**	**334,616**	**455,518**	**14,503**	**4,380**	**50,014**	**81,224**
Returns with adjusted gross income, total	69,683	69,808	2,655,117	833,128	495,241	61,854	337,887	455,518	14,503	4,380	50,014	81,224
$1 under $5,000	12,015	12,140	250,431	37,302	24,497	9,476	12,805	2,298	*125	*18	1,423	203
$5,000 under $10,000	24,941	24,941	546,468	180,648	124,591	21,276	56,057	56,429	2,894	713	16,470	5,606
$10,000 under $20,000	23,239	23,239	921,435	331,562	178,263	22,097	153,299	187,659	7,439	1,375	22,635	28,171
$20,000 under $50,000	8,906	8,906	779,797	242,493	134,322	8,423	108,171	177,389	3,710	1,755	8,904	35,971
$50,000 under $100,000	549	549	139,093	36,663	30,348	549	6,315	27,605	307	486	549	9,466
$100,000 under $500,000	*33	*33	*17,873	*4,460	*3,220	*33	*1,240	*4,138	*28	*33	*33	*1,807
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,630	1,630	134,267	−14,535	−11,264	1,536	−3,271	—	—	—	—	—
Special trade contractors: Carpentering and flooring												
Returns with and without adjusted gross income, total	**221,053**	**221,524**	**3,378,919**	**2,149,226**	**1,018,877**	**194,978**	**1,130,349**	**1,115,534**	**31,472**	**7,706**	**152,534**	**178,837**
Returns with adjusted gross income, total	219,004	219,475	3,314,953	2,164,052	1,020,081	194,116	1,143,971	1,115,534	31,472	7,706	152,534	178,837
$1 under $5,000	56,526	56,554	380,181	167,623	115,244	44,282	52,379	11,356	1,875	134	8,163	1,016
$5,000 under $10,000	72,373	72,373	879,900	538,255	287,986	64,342	250,269	192,878	9,348	1,729	56,518	21,721
$10,000 under $20,000	73,191	73,634	1,380,763	1,007,285	447,023	69,025	560,262	589,122	14,194	3,439	70,939	89,280
$20,000 under $50,000	16,546	16,546	590,231	422,204	159,838	16,115	262,366	302,152	5,953	2,300	16,546	59,347
$50,000 under $100,000	353	353	73,558	26,592	9,641	337	16,951	18,143	*89	*83	353	6,600
$100,000 under $500,000	*15	*15	*10,320	*2,093	*349	*15	*1,744	*1,883	*13	*21	*15	*873
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,049	2,049	63,966	−14,826	−1,204	862	−13,622	—	—	—	—	—
Special trade contractors: Roofing and sheet metal work												
Returns with and without adjusted gross income, total	**33,858**	**33,884**	**1,548,923**	**415,145**	**241,245**	**28,891**	**173,900**	**238,262**	**7,384**	**2,397**	**24,652**	**43,182**
Returns with adjusted gross income, total	33,590	33,596	1,518,211	417,290	243,391	28,885	173,899	238,262	7,384	2,397	24,652	43,182
$1 under $5,000	7,645	7,645	104,424	24,340	16,291	5,708	8,049	2,658	*772	*26	*2,117	*239
$5,000 under $10,000	8,756	8,756	191,840	65,623	39,689	6,388	25,934	21,198	1,350	384	5,547	2,178
$10,000 under $20,000	12,423	12,423	514,769	182,773	85,240	12,023	97,533	103,540	3,522	863	12,223	15,598
$20,000 under $50,000	4,363	4,363	584,797	120,306	82,705	4,363	37,601	89,400	1,539	901	4,362	18,606
$50,000 under $100,000	381	387	106,481	20,446	16,153	381	4,293	17,820	195	213	381	4,898
$100,000 under $500,000	*22	*22	*15,900	*3,802	*3,313	*22	*489	*3,646	*6	*10	*22	*1,663
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*268	*268	*30,712	*−2,145	−*2,146	*6	*1	—	—	—	—	—

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¹Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of—		Business receipts	Adjusted gross income (or deficit)				Taxable income	Investment credit		Total income tax	
	Returns	Businesses		Total	Net income (less deficit)	Other income less losses and statutory adjustments: Number of returns	Other income less losses and statutory adjustments: Amount		Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Special trade contractors: Concrete work												
Returns with and without adjusted gross income, total	**17,519**	**17,519**	**931,059**	**228,583**	**129,025**	**14,917**	**99,558**	**138,320**	**5,198**	**2,785**	**12,410**	**25,178**
Returns with adjusted gross income, total	16,390	16,390	654,953	235,045	131,977	14,609	103,068	138,320	5,198	2,785	12,410	25,178
$1 under $5,000	2,353	2,353	37,324	6,144	4,220	1,096	1,924	*476	*16	*3	*305	*30
$5,000 under $10,000	4,927	4,927	107,797	36,602	20,718	4,591	15,884	10,941	*1,086	*215	3,246	954
$10,000 under $20,000	5,457	5,457	257,836	80,124	42,131	5,394	37,993	46,207	1,810	642	5,395	8,704
$20,000 under $50,000	3,352	3,352	326,613	91,107	45,670	3,227	45,437	63,110	2,052	1,560	3,164	11,522
$50,000 under $100,000	287	287	111,874	18,824	17,061	287	1,763	15,487	*221	*349	*286	*5,012
$100,000 under $500,000	*14	*14	*13,509	*2,244	*2,177	*14	*67	*2,099	*13	*16	*14	*956
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,129	*1,129	*76,106	*−6,462	*−2,952	*308	*−3,510	—	—	—	—	—
Special trade contractors: Water well drilling												
Returns with and without adjusted gross income, total	**6,343**	**6,343**	**244,881**	**80,416**	**43,974**	**6,015**	**36,442**	**52,574**	**2,029**	**2,635**	**4,381**	**8,419**
Returns with adjusted gross income, total	6,255	6,255	244,044	82,276	44,854	5,927	37,422	52,574	2,029	2,635	4,381	8,419
$1 under $5,000	*975	*975	*8,360	*2,138	*1,407	*678	*731	*31	—	—	*28	*3
$5,000 under $10,000	2,009	2,009	60,516	13,697	7,473	1,981	6,224	3,965	*673	*75	1,204	320
$10,000 under $20,000	2,401	2,401	86,089	36,311	15,162	2,401	21,149	23,498	782	663	2,276	3,208
$20,000 under $50,000	702	702	44,019	17,148	12,603	702	4,545	13,147	*406	*281	*685	*2,480
$50,000 under $100,000	*151	*151	*38,522	*10,886	*6,330	*151	*4,556	*9,993	*151	*1,516	*151	*1,751
$100,000 under $500,000	*17	*17	*8,538	*2,098	*1,879	*14	*217	*1,940	*17	*100	*17	*657
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*88	*88	*837	*−1,860	*−880	*88	*−980	—	—	—	—	—
Special trade contractors: Miscellaneous special trade contractors												
Returns with and without adjusted gross income, total	**106,437**	**107,189**	**3,476,592**	**1,297,391**	**524,453**	**96,303**	**772,938**	**781,144**	**30,417**	**21,184**	**70,459**	**132,512**
Returns with adjusted gross income, total	103,090	103,842	3,246,424	1,330,440	557,167	93,839	773,273	781,144	30,417	21,184	70,413	132,351
$1 under $5,000	21,217	21,486	458,158	68,390	38,461	17,404	29,929	5,818	*868	*80	3,390	516
$5,000 under $10,000	27,475	27,475	570,953	203,796	99,518	24,540	104,278	72,896	6,850	1,844	17,026	7,348
$10,000 under $20,000	37,276	37,704	1,022,688	534,688	180,628	35,605	354,058	312,063	15,774	7,661	33,467	41,867
$20,000 under $50,000	15,832	15,832	655,992	423,594	180,438	15,077	243,156	305,096	5,923	6,822	15,312	57,624
$50,000 under $100,000	1,144	1,199	281,584	75,339	51,429	1,067	23,910	65,217	880	4,219	1,082	16,278
$100,000 under $500,000	139	139	56,565	20,045	7,210	139	12,835	16,674	115	504	139	6,695
$500,000 under $1,000,000	**7	**7	**484	**4,590	**−517	**7	**5,107	**3,380	**7	54	**7	**1,625
$1,000,000 or more	**	**	**	**	**	**	**	**		—	**	**
Returns with no adjusted gross income	3,347	3,347	230,168	−33,049	−32,714	2,464	−335	—	—	—	*48	*181

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¹Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Construction—Continued												
Contractors not allocable												
Returns with and without adjusted gross income, total	43,348	43,851	1,071,126	504,085	208,014	41,015	296,071	289,635	5,361	1,979	34,029	53,296
Returns with adjusted gross income, total	42,447	42,950	1,015,075	507,118	211,526	40,114	295,592	289,635	5,361	1,979	33,909	53,158
$1 under $5,000	8,869	8,869	96,962	27,555	18,483	7,688	9,072	1,940	*56	*2	2,338	137
$5,000 under $10,000	11,247	11,247	200,082	81,795	39,334	10,582	42,461	31,404	*507	*135	10,020	3,904
$10,000 under $20,000	16,286	16,789	426,416	221,529	91,355	15,916	130,174	126,460	2,808	893	15,506	18,680
$20,000 under $50,000	5,702	5,702	272,891	147,320	56,359	5,685	90,951	105,259	1,829	621	5,702	20,956
$50,000 under $100,000	*269	*269	*16,175	*17,358	*4,230	*269	*13,128	*14,451	*130	*143	*269	*4,961
$100,000 under $500,000	*74	*74	*2,549	*11,561	*1,755	*74	*9,806	*10,121	*31	*185	*74	*4,520
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	901	901	56,051	—3,033	—3,512	901	479	—	—	—	*120	*138
Manufacturing												
Returns with and without adjusted gross income, total	221,985	223,148	9,449,795	3,444,206	1,029,507	208,604	2,414,699	2,272,861	58,864	39,947	165,221	501,420
Returns with adjusted gross income, total	211,717	212,856	8,415,528	3,544,384	1,115,029	199,874	2,429,355	2,272,861	58,864	39,947	165,096	500,705
$1 under $5,000	32,792	33,061	567,264	94,327	37,925	25,175	56,402	9,780	1,688	187	5,602	785
$5,000 under $10,000	50,154	50,451	1,031,990	367,206	127,852	47,450	239,354	125,701	8,277	1,299	35,736	14,646
$10,000 under $20,000	70,064	70,499	2,141,637	1,041,794	236,154	68,679	805,640	613,982	25,254	12,481	65,784	88,975
$20,000 under $50,000	53,258	53,354	3,014,153	1,538,298	494,926	53,195	1,043,372	1,112,405	20,096	15,337	52,550	234,526
$50,000 under $100,000	4,217	4,241	1,024,268	268,833	131,970	4,145	136,863	216,591	2,698	8,845	4,194	64,843
$100,000 under $500,000	1,190	1,206	610,809	187,923	84,437	1,188	103,486	156,480	817	3,615	1,188	72,643
$500,000 under $1,000,000	29	31	23,837	20,619	1,974	29	18,645	16,407	25	163	29	10,064
$1,000,000 or more	13	13	1,550	25,384	—209	13	25,593	21,515	9	40	13	14,223
Returns with no adjusted gross income	10,268	10,292	1,034,267	—100,178	—85,522	8,730	—14,656	—	—	—	125	715
Food and kindred products												
Returns with and without adjusted gross income, total	5,949	5,950	855,132	96,014	29,619	4,950	66,395	63,968	1,449	1,673	**3,941	**17,472
Returns with adjusted gross income, total	5,580	5,581	726,681	101,013	35,831	4,582	65,182	63,968	1,449	1,673	3,940	17,380
$1 under $5,000	*825	*825	*32,200	*2,297	*1,109	*259	*1,188	*135	—	—	—	—
$5,000 under $10,000	1,705	1,705	34,619	12,845	3,887	1,436	8,958	*3,940	*21	*8	*1,082	*571
$10,000 under $20,000	1,705	1,705	238,955	25,053	12,501	1,558	12,552	11,807	603	310	1,529	1,334
$20,000 under $50,000	1,135	1,135	194,210	34,615	7,858	1,119	26,757	27,236	459	581	1,119	6,305
$50,000 under $100,000	101	101	99,930	6,263	4,458	101	1,805	5,355	70	100	101	1,732
$100,000 under $500,000	106	107	126,701	18,297	6,027	106	12,270	14,176	83	650	106	6,503
$500,000 under $1,000,000	3	3	*66	*1,643	*—9	3	1,652	*1,319	3	24	3	935
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	369	369	126,451	—4,999	—6,212	368	1,213	—	—	—	**	**
Textile mill products												
Returns with and without adjusted gross income, total	3,346	3,346	124,541	51,328	12,246	3,346	39,082	31,987	*728	*133	2,710	8,628
Returns with adjusted gross income, total	3,329	3,329	122,504	51,778	12,167	3,329	39,611	31,987	*728	*133	2,710	8,628
$1 under $5,000	*603	*603	*10,636	*1,810	*514	*603	*1,296	*140	—	—	—	—
$5,000 under $10,000	*285	*285	*14,880	*1,559	*948	*285	*611	*783	—	—	*269	*111
$10,000 under $20,000	1,520	1,520	52,879	20,575	8,094	1,520	12,481	11,246	*398	*120	1,520	1,567
$20,000 under $50,000	*849	*849	*43,599	*21,120	*2,912	*849	*18,208	*14,859	*324	*10	*849	*2,958
$50,000 under $100,000	*66	*66	—	*4,731	*—68	*66	*4,799	*3,217	—	—	*66	*1,073
$100,000 under $500,000	*6	*6	*510	*1,983	*—233	*6	*2,216	*1,742	*6	*3	*6	*819
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*17	*17	*2,037	*—450	*79	*17	*—529	—	—	—	—	—

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Apparel and other textile products												
Returns with and without adjusted gross income, total	8,014	8,014	371,844	120,891	32,710	7,124	88,181	79,917	1,976	606	6,165	18,207
Returns with adjusted gross income, total	7,810	7,810	358,519	123,122	33,709	7,119	89,413	79,917	1,976	606	6,165	18,207
$1 under $5,000	*795	*795	*21,599	*2,236	*1,973	*526	*263	*155	—	—	*269	*10
$5,000 under $10,000	2,202	2,202	73,761	15,769	7,932	*1,880	*7,837	*3,982	*395	*45	*1,290	*370
$10,000 under $20,000	3,050	3,050	96,987	46,043	1,999	2,850	44,044	30,646	*1,275	*332	2,849	4,888
$20,000 under $50,000	1,637	1,637	131,432	46,343	17,816	1,637	28,527	34,158	*220	*220	1,631	6,288
$50,000 under $100,000	*74	*74	*13,540	*5,591	*445	*74	*5,146	*4,780	*68	*7	*74	*1,777
$100,000 under $500,000	**52	**52	**19,200	**7,140	**3,544	**52	**3,596	**6,196	**18	**2	**52	**2,874
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*204	*204	*13,325	*—2,231	*—999	*5	*—1,232	—	—	—	—	—
Lumber and wood products, except furniture												
Returns with and without adjusted gross income, total	53,542	53,787	2,126,264	587,342	217,068	48,101	370,274	386,203	13,655	10,631	32,618	82,031
Returns with adjusted gross income, total	49,650	49,895	1,818,686	627,554	244,033	42,896	383,521	386,203	13,655	10,631	32,602	81,828
$1 under $5,000	13,056	13,056	196,155	38,482	22,916	8,233	15,566	3,623	*1,209	*145	2,033	193
$5,000 under $10,000	14,593	14,621	248,306	99,219	37,104	13,105	62,115	32,163	2,625	499	9,749	3,215
$10,000 under $20,000	14,315	14,515	448,174	207,017	48,132	13,933	158,885	127,319	5,787	3,308	19,232	17,155
$20,000 under $50,000	6,595	6,607	472,668	181,374	80,148	6,584	101,226	137,305	3,179	1,961	6,519	27,826
$50,000 under $100,000	878	880	295,517	55,957	37,711	828	18,246	48,794	688	3,619	856	11,748
$100,000 under $500,000	206	209	150,602	33,551	18,899	206	14,652	29,252	162	1,061	206	14,414
$500,000 under $1,000,000	**7	**7	**7,264	**11,954	**—877	**7	**12,631	**9,747	**5	**38	**7	**7,279
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	3,892	3,892	307,578	—40,212	—26,965	3,205	—13,247	—	—	—	*16	*203
Furniture and fixtures												
Returns with and without adjusted gross income, total	8,699	8,699	313,912	58,818	23,534	5,964	35,282	34,970	1,522	473	3,475	6,715
Returns with adjusted gross income, total	8,029	8,029	249,021	63,778	27,504	5,563	36,274	34,970	1,522	473	3,475	6,715
$1 under $5,000	2,096	2,096	43,659	6,538	3,204	*1,830	*3,334	*1,434	*28	*1	*935	*170
$5,000 under $10,000	2,179	2,179	116,985	16,248	9,507	1,979	6,741	*3,390	*968	*118	*792	*220
$10,000 under $20,000	*972	*972	*17,936	*15,234	*4,022	*972	*11,212	*9,802	*222	*237	*972	*1,355
$20,000 under $50,000	754	754	59,635	23,177	8,932	754	14,245	18,208	*276	*52	*748	*4,185
$50,000 under $100,000	*21	*21	*4,232	*1,106	*1,099	*21	*7	*878	*21	*4	*21	*261
$100,000 under $500,000	**7	**7	**6,574	**1,475	**740	**7	**735	**1,318	**7	**61	**7	**524
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*670	*670	*64,891	*—4,962	*—3,970	*401	*—992	—	—	—	—	—

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Printing, publishing, and allied industries												
Returns with and without adjusted gross income, total	47,233	47,451	1,635,450	863,955	220,322	48,878	643,633	565,782	13,792	9,432	**39,533	**120,287
Returns with adjusted gross income, total	45,479	45,680	1,501,843	875,192	238,488	45,152	638,704	565,782	13,792	9,432	39,532	120,285
$1 under $5,000	3,289	3,289	36,063	8,855	—1,240	2,964	10,095	*908	—	—	*627	*108
$5,000 under $10,000	9,097	9,097	156,717	72,326	24,629	9,097	47,699	27,243	*448	*75	7,563	3,500
$10,000 under $20,000	16,654	16,853	459,788	253,286	48,689	16,654	204,597	146,294	7,250	3,861	15,230	21,236
$20,000 under $50,000	15,563	15,563	741,444	450,878	146,869	15,563	304,009	321,815	5,656	4,698	15,237	66,699
$50,000 under $100,000	654	654	66,617	43,307	11,674	654	31,633	32,677	298	373	654	11,307
$100,000 under $500,000	207	207	27,178	30,184	4,749	205	25,435	23,148	128	277	206	9,993
$500,000 under $1,000,000	9	11	3,193	*8,219	1,078	9	5,141	*4,997	7	39	9	2,752
$1,000,000 or more	6	6	*843	*10,135	*40	6	10,095	*8,700	5	9	6	4,690
Returns with no adjusted gross income	1,754	1,771	133,607	—11,237	—16,166	1,726	4,929	—	—	—	**	**
Chemicals and allied products												
Returns with and without adjusted gross income, total	2,614	2,614	211,088	47,842	13,969	2,614	33,873	37,582	662	226	2,257	9,808
Returns with adjusted gross income, total	2,543	2,543	149,115	51,211	16,850	2,543	34,361	37,582	662	226	2,257	9,808
$1 under $5,000	*252	*252	*14,206	*255	*1,642	*252	*—1,387	—	—	—	—	—
$5,000 under $10,000	*627	*627	*4,172	*4,230	*—2,446	*627	*6,676	*1,753	*28	(1)	*599	*215
$10,000 under $20,000	*884	*884	*45,417	*13,783	*6,616	*884	*7,147	*9,221	*229	*14	*884	*1,734
$20,000 under $50,000	*706	*706	*74,270	*26,023	*10,460	*706	*15,543	*20,334	*331	*195	*700	*5,018
$50,000 under $100,000	*66	*66	*216	*4,337	*—415	*66	*4,752	*3,884	*66	*2	*66	*1,418
$100,000 under $500,000	**8	**8	**10,834	**2,603	**973	**8	**1,630	**2,390	**8	**15	**8	**1,425
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*71	*71	*61,971	*—3,369	*—2,881	*71	*—488	—	—	—	—	—
Leather and leather products												
Returns with and without adjusted gross income, total	2,451	2,451	84,233	19,348	4,455	2,422	14,891	11,051	*195	*138	964	2,167
Returns with adjusted gross income, total	2,182	2,182	84,031	20,958	5,341	2,153	15,617	11,051	*195	*138	964	2,167
$1 under $5,000	*900	*900	*10,001	*1,702	*—50	*871	*1,752	—	—	—	—	—
$5,000 under $10,000	*769	*769	*62,615	*5,845	*3,254	*769	*2,591	*1,788	*93	*2	*451	*207
$10,000 under $20,000	*277	*277	*2,025	*4,824	*835	*277	*3,989	*3,028	*49	*18	*277	*490
$20,000 under $50,000	*232	*232	*4,354	*8,034	*1,266	*232	*6,748	*5,833	*49	*115	*232	*1,282
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	*4	*4	*5,036	*553	*16	*4	*537	*422	*4	*3	*4	*188
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*269	*269	*202	*—1,612	*—886	*269	*—726	—	—	—	—	—

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Stone, clay, and glass products												
Returns with and without adjusted gross income, total	15,053	15,073	441,535	266,043	28,689	14,773	237,354	174,891	3,434	1,916	11,954	38,600
Returns with adjusted gross income, total	14,836	14,856	413,328	270,205	34,727	14,585	235,478	174,891	3,434	1,916	11,889	38,443
$1 under $5,000	2,276	2,276	19,850	6,069	—1,843	2,276	7,912	*506	—	—	*270	*30
$5,000 under $10,000	2,198	2,198	49,352	17,506	6,921	1,976	10,585	6,985	*813	*69	1,457	920
$10,000 under $20,000	5,597	5,599	65,127	80,755	1,780	5,597	78,975	47,168	1,389	417	5,449	7,188
$20,000 under $50,000	4,337	4,354	219,631	127,062	20,825	4,306	106,137	90,343	1,038	1,055	4,266	18,404
$50,000 under $100,000	371	371	26,353	24,744	2,380	371	22,364	18,924	*143	*217	370	6,094
$100,000 under $500,000	**57	**58	**33,015	**14,069	**4,564	**57	**9,505	**10,965	**51	**158	**57	**5,807
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	¹	—
Returns with no adjusted gross income	*217	*217	*28,207	*—4,162	*—6,038	*188	*1,876	—	—	—	*65	*157
Primary metal industries												
Returns with and without adjusted gross income, total	**1,874	**1,874	**107,811	**38,798	**17,122	**1,605	**19,678	26,031	*377	*405	1,555	5,891
Returns with adjusted gross income, total	1,873	1,873	106,803	36,831	17,191	1,604	19,640	26,031	*377	*405	1,555	5,891
$1 under $5,000	*269	*269	*1,478	*635	*635	—	—	—	—	—	—	—
$5,000 under $10,000	*490	*490	*8,733	*3,511	*2,753	*490	*758	*1,034	—	—	*490	*121
$10,000 under $20,000	*481	*481	*3,601	*8,342	*790	*481	*7,552	*5,202	*200	*160	*448	*689
$20,000 under $50,000	*493	*493	*58,743	*13,905	*5,172	*493	*8,733	*11,162	*45	*102	*477	*2,543
$50,000 under $100,000	**140	**140	**34,248	**10,438	**7,841	**140	**2,597	**8,833	*132	*143	**140	**2,538
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	**	**	**	**	**	**	**	—	—	—	—	—
Fabricated metal products												
Returns with and without adjusted gross income, total	10,552	10,552	718,520	180,107	81,845	10,019	98,262	131,896	3,256	1,806	9,269	31,747
Returns with adjusted gross income, total	9,570	9,570	524,694	189,744	91,104	9,277	98,640	131,896	3,256	1,806	9,263	31,618
$1 under $5,000	*465	*465	*17,571	*1,754	*1,298	*398	*456	*444	—	—	*298	*45
$5,000 under $10,000	2,950	2,950	73,912	24,664	11,338	2,950	13,326	12,028	*420	*163	2,921	1,470
$10,000 under $20,000	2,588	2,588	167,898	38,220	24,983	2,388	14,137	24,664	1,798	809	2,477	3,263
$20,000 under $50,000	3,007	3,007	143,698	80,177	22,971	3,007	57,206	55,935	*686	*467	3,007	11,463
$50,000 under $100,000	424	424	*186,065	24,381	20,252	418	4,129	20,409	*292	*250	424	6,229
$100,000 under $500,000	**136	**136	**35,450	**20,548	**11,162	**138	**9,388	**18,415	*60	**117	**136	**9,148
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	982	982	91,826	—9,637	—9,259	742	—378	—	—	—	*6	*129
Machinery, except electrical												
Returns with and without adjusted gross income, total	19,994	20,020	997,357	363,873	178,836	19,338	185,037	252,059	6,599	6,383	15,706	55,868
Returns with adjusted gross income, total	19,225	19,251	948,259	368,953	183,420	18,626	185,533	252,059	6,599	6,383	15,671	55,736
$1 under $5,000	1,854	1,854	22,188	5,218	2,882	*1,654	*2,336	*365	*298	*16	*28	*4
$5,000 under $10,000	3,713	3,713	51,823	27,473	7,820	3,588	19,653	11,283	*1,314	*184	2,845	1,386
$10,000 under $20,000	7,130	7,130	271,156	103,879	50,772	6,756	53,107	60,673	2,841	1,929	6,270	6,126
$20,000 under $50,000	5,750	5,750	383,610	168,921	83,737	5,750	85,184	126,248	3,654	2,995	5,750	26,509
$50,000 under $100,000	632	648	133,995	39,858	23,187	632	16,671	33,300	348	634	632	10,225
$100,000 under $500,000	**146	**156	**85,487	**23,604	**15,022	**146	**8,582	**20,190	**144	**625	**146	**9,466
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	769	769	*49,098	—5,080	—4,584	*712	*—496	—	—	—	*35	*132

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Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Electrical and electronic equipment												
Returns with and without adjusted gross income, total	4,475	4,475	185,030	82,661	20,395	4,469	63,266	52,078	1,122	739	3,860	13,089
Returns with adjusted gross income, total	4,444	4,444	180,155	85,049	20,288	4,438	64,761	52,078	1,122	739	3,860	13,089
$1 under $5,000	*789	*789	*5,170	*2,384	*—260	*789	*2,644	*487	—	—	*222	*67
$5,000 under $10,000	*325	*325	*1,170	*2,262	*—164	*325	*2,426	*1,295	*28	*1	*325	*194
$10,000 under $20,000	2,046	2,046	74,869	30,882	8,170	2,046	22,712	15,097	*506	*71	2,029	2,225
$20,000 under $50,000	1,115	1,115	59,872	32,559	10,681	1,109	21,878	20,505	*498	*454	1,115	3,776
$50,000 under $100,000	137	137	8,839	8,657	103	137	8,554	7,441	*71	*95	*137	*2,483
$100,000 under $500,000	**32	**32	**30,435	**8,905	**1,758	**32	**6,547	**7,253	**19	**118	**32	**4,344
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	—	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*31	*31	*4,875	*—2,388	*107	*31	*—2,495	—	—	—	—	—
Transportation equipment												
Returns with and without adjusted gross income, total	4,523	4,523	198,215	89,370	14,359	4,296	55,011	45,788	1,196	871	3,369	10,656
Returns with adjusted gross income, total	4,045	4,045	162,344	72,146	16,668	3,818	55,478	45,788	1,196	871	3,369	10,656
$1 under $5,000	*249	*249	*7,259	*150	*—337	*249	*487	—	—	—	—	—
$5,000 under $10,000	*1,148	*1,148	*26,776	*7,825	*—2,185	*927	*10,010	*2,331	*221	*45	*727	*237
$10,000 under $20,000	1,638	1,638	51,297	26,589	3,812	1,632	*22,777	15,836	*527	*270	1,632	2,479
$20,000 under $50,000	*951	*951	*46,062	*26,853	*11,479	*951	*15,380	*19,782	*395	*176	*951	*4,130
$50,000 under $100,000	*8	*8	*1,478	*580	*394	*8	*186	*482	*8	*1	*8	*152
$100,000 under $500,000	*51	*51	*29,472	*10,149	*3,511	*51	*6,638	*8,357	*45	*377	*51	*3,658
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*478	*478	*35,871	*—2,776	*—2,309	*478	*—467	—	—	—	—	—
Other manufacturing industries												
Returns with and without adjusted gross income, total	34,960	35,229	1,056,826	576,579	120,796	33,999	453,783	360,864	6,891	4,568	26,896	77,403
Returns with adjusted gross income, total	34,409	34,678	945,306	583,933	126,166	33,476	457,767	360,864	6,891	4,568	26,889	77,274
$1 under $5,000	5,316	5,316	128,170	16,047	5,474	4,513	10,573	1,583	*153	*5	*920	*158
$5,000 under $10,000	7,575	7,844	107,895	52,989	16,443	7,518	36,546	14,013	*903	*90	4,878	1,651
$10,000 under $20,000	10,842	10,842	129,534	160,711	13,457	10,786	147,244	91,239	1,980	525	10,621	14,265
$20,000 under $50,000	9,918	9,918	371,669	269,892	59,220	9,917	230,672	204,025	3,286	2,254	9,713	43,749
$50,000 under $100,000	585	585	145,330	34,946	17,534	569	17,412	25,933	498	1,475	585	6,182
$100,000 under $500,000	168	168	54,461	24,798	13,452	168	11,346	21,031	67	181	167	9,484
$500,000 under $1,000,000	**5	**5	**8,247	**4,550	**576	**5	**3,974	**3,040	**4	**38	**5	**1,785
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	551	551	111,520	—7,354	—5,370	523	—1,984	—	—	—	*7	*129

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-Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing—Continued												
Manufacturing not allocable												
Returns with and without adjusted gross income, total	1,090	1,090	24,239	26,156	13,542	1,090	12,614	20,108	*17	*32	1,063	5,440
Returns with adjusted gross income, total	1,090	1,090	24,239	26,156	13,542	1,090	12,614	20,108	*17	*32	1,063	5,440
$1 under $5,000	*27	*27	*1,059	*22	*8	*27	*14	—	—	—	—	—
$5,000 under $10,000	*298	*298	*274	*2,933	*111	*298	*2,822	*1,770	—	—	*298	*258
$10,000 under $20,000	*399	*399	*3,694	*7,152	*2,392	*399	*4,760	*5,052	—	—	*399	*931
$20,000 under $50,000	*283	*283	*8,456	*8,875	*4,446	*283	*4,429	*6,679	—	—	*283	*1,641
$50,000 under $100,000	*67	*67	*7,933	*5,567	*5,373	*67	*194	*5,104	**17	**32	*67	*2,123
$100,000 under $500,000	*16	*16	*1,623	*1,607	*1,212	*16	*395	*1,303	**	**	*16	*487
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, Communication, Electric, Gas, and Sanitary Services												
Returns with and without adjusted gross income, total	342,602	345,878	11,233,209	4,188,238	1,365,707	315,511	2,822,531	2,508,348	80,171	68,459	230,748	490,900
Returns with adjusted gross income, total	324,239	326,476	9,999,510	4,349,239	1,507,165	301,128	2,842,074	2,508,348	80,171	68,459	230,712	490,645
$1 under $5,000	63,449	64,038	1,118,624	184,602	94,914	51,373	89,688	13,341	772	111	9,403	1,252
$5,000 under $10,000	87,924	88,457	2,034,196	658,763	292,113	79,870	366,650	246,355	18,719	5,516	60,471	25,484
$10,000 under $20,000	119,735	120,493	3,325,014	1,727,375	559,750	117,269	1,167,625	1,011,513	37,678	22,691	109,650	139,102
$20,000 under $50,000	48,069	48,181	2,440,669	1,307,431	410,396	47,554	897,035	956,238	19,634	26,508	46,163	178,304
$50,000 under $100,000	4,101	4,322	744,111	275,090	112,425	4,101	162,665	222,592	2,658	7,973	4,068	69,195
$100,000 under $500,000	915	937	317,977	156,369	35,171	915	121,198	128,658	675	5,250	911	57,940
$500,000 under $1,000,000	33	35	13,920	21,494	1,385	33	20,109	16,670	25	252	33	10,552
$1,000,000 or more	13	13	4,999	18,115	1,011	13	17,104	12,981	10	158	13	8,836
Returns with no adjusted gross income	18,363	19,203	1,233,699	—161,001	—141,458	14,383	—19,543	—	—	—	34	255
Local and interurban passenger transit: Total												
Returns with and without adjusted gross income, total	47,474	47,902	633,768	477,543	163,711	43,718	313,932	271,877	4,858	4,336	33,142	45,284
Returns with adjusted gross income, total	45,834	46,255	602,357	486,915	166,641	42,327	320,274	271,877	4,858	4,336	33,142	45,284
$1 under $5,000	12,302	12,723	88,750	33,655	25,892	9,631	7,763	3,255	*28	*8	2,996	281
$5,000 under $10,000	13,491	13,491	125,088	101,698	43,354	12,655	58,344	40,190	1,378	449	11,019	4,845
$10,000 under $20,000	15,997	15,997	229,858	233,291	67,903	15,997	165,388	141,813	2,226	1,616	15,113	21,412
$20,000 under $50,000	3,834	3,834	96,844	100,765	21,760	3,834	78,985	71,694	1,086	1,634	3,811	13,260
$50,000 under $100,000	*177	*177	*48,701	*10,852	*5,117	*177	*5,735	*9,257	*113	*381	*170	*2,689
$100,000 under $500,000	*34	*34	*13,106	**6,654	**2,595	*34	**4,059	**5,468	**27	**248	**34	**2,597
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,640	1,647	31,411	—9,272	—2,930	1,391	—6,342	—	—	—	—	—

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-Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continue

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric Gas, and Sanitary Services—Continued												
Local and interurban passenger transit: Taxicabs												
Returns with and without adjusted gross income, total	32,805	32,805	305,593	267,458	87,852	29,146	179,606	136,219	*1,181	*177	21,726	22,412
Returns with adjusted gross income, total	31,555	31,555	280,093	269,924	89,565	26,317	180,259	136,219	*1,181	*177	21,726	22,412
$1 under $5,000	10,787	10,787	75,096	29,863	21,117	8,096	8,548	2,956	—	—	2,774	263
$5,000 under $10,000	10,252	10,252	97,515	75,388	34,452	9,685	40,936	30,440	*446	*62	8,637	4,022
$10,000 under $20,000	9,202	9,202	94,224	129,888	30,132	9,202	99,756	77,200	*470	*58	8,981	12,337
$20,000 under $50,000	1,256	1,256	13,031	30,064	3,926	1,256	26,138	21,196	*199	*23	1,256	4,239
$50,000 under $100,000	*73	*73	*214	*3,804	*33	*73	*3,771	*3,332	*68	*36	*73	*1,001
$100,000 under $500,000	*5	*5	*13	*1,117	*5	*5	*1,112	*1,095	—	—	*5	*550
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,050	*1,050	*25,500	*—2,466	*—1,813	*629	*—653	—	—	—	—	—
Local and interurban passenger transit: Other passenger transportation												
Returns with and without adjusted gross income, total	14,868	15,297	328,175	210,185	75,859	14,573	134,329	135,458	3,677	4,159	11,418	22,872
Returns with adjusted gross income, total	14,279	14,700	322,264	216,991	76,976	14,010	140,015	135,458	3,677	4,159	11,418	22,872
$1 under $5,000	1,535	1,956	13,654	3,992	4,775	1,535	—783	*299	*28	*8	*222	*18
$5,000 under $10,000	3,239	3,239	27,573	26,310	8,902	2,970	17,408	9,750	*932	*387	2,382	623
$10,000 under $20,000	6,795	6,795	135,644	103,403	37,771	6,795	65,632	64,613	1,756	1,560	6,132	9,075
$20,000 under $50,000	2,578	2,578	83,813	70,701	17,854	2,578	52,847	50,496	887	1,611	2,555	9,021
$50,000 under $100,000	*104	*104	*48,487	*7,048	*5,084	*104	*1,964	*5,925	*47	*345	*97	*1,888
$100,000 under $500,000	*28	*28	*13,093	**5,537	**2,590	*28	**2,947	**4,373	**27	**248	**28	**2,047
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*590	*597	*5,911	*—6,806	*—1,117	*562	*—5,689	—	—	—	—	—
Trucking and warehousing: Total												
Returns with and without adjusted gross income, total	243,111	243,580	8,895,460	2,887,354	1,018,764	220,708	1,868,590	1,639,332	63,390	54,276	153,846	273,304
Returns with adjusted gross income, total	227,064	227,996	7,899,624	2,806,538	1,133,870	209,184	1,674,668	1,639,332	63,390	54,276	153,813	273,148
$1 under $5,000	45,827	45,838	987,900	136,229	65,171	36,961	71,058	7,582	744	103	5,004	662
$5,000 under $10,000	65,522	65,806	1,660,598	491,395	217,584	59,271	273,811	183,514	16,234	4,723	43,037	18,000
$10,000 under $20,000	82,830	83,360	2,717,137	1,172,508	457,930	80,443	714,678	679,581	30,928	19,500	74,604	87,562
$20,000 under $50,000	30,780	30,781	1,827,076	921,403	313,741	30,399	507,862	607,763	13,752	20,999	29,090	108,254
$50,000 under $100,000	1,697	1,697	447,610	114,471	54,137	1,697	60,334	98,874	1,388	5,775	1,872	29,138
$100,000 under $500,000	397	405	246,074	63,296	23,663	397	39,623	54,967	336	3,046	395	24,259
$500,000 under $1,000,000	8	8	*10,889	*5,368	*1,505	8	3,863	*4,249	7	74	8	2,649
$1,000,000 or more	3	3	*340	*3,778	*139	3	3,639	*3,702	3	56	3	2,622
Returns with no adjusted gross income	15,047	15,582	995,836	—121,184	—115,106	11,522	—6,078	—	—	—	33	158
Trucking and warehousing: Trucking, local and long distance												
Returns with and without adjusted gross income, total	240,247	241,711	8,761,718	2,849,745	1,017,002	218,842	1,832,743	1,606,583	62,871	52,615	152,589	263,824
Returns with adjusted gross income, total	225,580	226,510	7,779,886	2,762,161	1,126,248	207,700	1,635,933	1,606,583	62,871	52,615	152,557	263,667
$1 under $5,000	45,799	45,810	987,799	136,188	65,350	36,933	70,838	7,582	744	103	5,004	662
$5,000 under $10,000	65,494	65,778	1,660,458	491,173	217,531	59,243	273,642	183,393	16,234	4,723	43,009	17,963
$10,000 under $20,000	82,175	82,704	2,692,404	1,164,578	456,994	79,793	707,584	675,777	30,722	19,449	74,149	87,188
$20,000 under $50,000	30,249	30,249	1,796,071	864,952	310,350	29,868	494,502	595,731	13,620	20,969	28,559	105,564
$50,000 under $100,000	1,498	1,498	405,261	101,189	50,417	1,498	50,772	88,113	1,244	4,561	1,473	26,505
$100,000 under $500,000	355	361	226,457	55,896	23,953	355	31,945	48,659	297	2,680	353	21,019
$500,000 under $1,000,000	7	7	*10,888	*4,425	*1,514	7	2,911	*3,426	7	74	7	2,124
$1,000,000 or more	3	3	*340	*3,778	*139	3	3,639	*3702	3	56	3	2,622
Returns with no adjusted gross income	14,667	15,201	982,030	—112,436	—109,246	11,142	—3,190	—	—	—	32	157

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†Less than $500.

***Table 1.6—Individuals With Sole Proprietorship Businesses:* Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued**

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric Gas, and Sanitary Services—Continued												
Trucking and warehousing: Public warehousing and trucking terminals												
Returns with and without adjusted gross income, total	1,868	1,869	133,744	37,767	1,782	1,868	36,005	32,871	521	1,665	1,260	9,551
Returns with adjusted gross income, total	1,487	1,488	119,938	46,520	7,622	1,487	38,898	32,871	521	1,665	1,258	9,549
$1 under $5,000	*28	*28	*101	*41	*—179	*28	*220	—	—	—	—	—
$5,000 under $10,000	*28	*28	*142	*222	*53	*28	*169	*121	—	—	*28	*17
$10,000 under $20,000	*656	*656	*24,733	*8,048	*936	*656	*7,112	*2,910	*207	*52	*455	*374
$20,000 under $50,000	*532	*532	*31,005	*16,487	*3,391	*532	*13,096	*12,045	*133	*33	*532	*2,715
$50,000 under $100,000	199	199	42,349	13,282	3,720	199	9,562	10,761	*142	*1,214	199	2,833
$100,000 under $500,000	**44	**45	**21,508	**8,440	**—299	**44	**8,739	**7,034	*39	*366	**46	**3,810
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*381	*381	*13,806	*—6,753	*—5,860	*381	*—2,893	—	—	—	**	**
Water transportation												
Returns with and without adjusted gross income, total	8,149	8,195	241,189	188,528	26,893	7,992	161,635	130,059	1,619	2,002	7,038	34,489
Returns with adjusted gross income, total	8,130	8,176	227,062	190,174	28,897	7,979	161,277	130,059	1,619	2,002	7,036	34,489
$1 under $5,000	*297	*297	*4,223	*1,438	*—475	*297	*1,913	*147	—	—	*28	*8
$5,000 under $10,000	1,613	1,613	48,613	13,033	1,413	1,613	11,620	*4,383	*341	*49	*918	*475
$10,000 under $20,000	3,206	3,206	98,472	47,943	6,569	3,122	41,374	31,385	*679	*80	3,061	5,444
$20,000 under $50,000	2,592	2,637	57,563	81,057	19,811	2,525	61,246	61,578	*447	*1,179	2,590	13,459
$50,000 under $100,000	328	328	13,685	23,206	3,385	328	19,821	14,959	*110	*270	328	5,364
$100,000 under $500,000	64	64	1,711	15,176	—2,080	64	17,256	11,948	37	325	63	5,808
$500,000 under $1,000,000	7	8	*583	*4,299	*—115	7	4,414	*3,955	*15	**99	7	2,142
$1,000,000 or more	3	3	*2,212	*4,022	*389	3	3,633	*2,804	**	**	3	1,789
Returns with no adjusted gross income	*19	*19	*14,127	*—1,646	*—2,004	*13	*358	—	—	—	—	—
Air transportation												
Returns with and without adjusted gross income, total	6,110	6,110	91,465	133,497	—6,962	5,745	140,459	89,854	1,591	2,301	**5,148	**24,012
Returns with adjusted gross income, total	5,938	5,938	78,729	137,034	—1,879	5,573	138,913	89,854	1,591	2,301	5,147	23,915
$1 under $5,000	*666	*666	*2,869	*2,096	*873	*396	*1,223	*659	—	—	*270	*93
$5,000 under $10,000	*645	*645	*6,054	*4,505	*1,275	*617	*3,230	*1,856	*28	*1	*645	*202
$10,000 under $20,000	2,506	2,506	11,260	39,579	—5,984	2,506	45,563	22,997	*687	*703	2,257	3,119
$20,000 under $50,000	1,853	1,853	45,070	49,937	4,195	1,786	45,742	35,170	711	484	1,708	8,954
$50,000 under $100,000	180	180	9,868	13,646	—421	180	14,067	10,617	86	410	180	3,405
$100,000 under $500,000	78	78	3,189	16,814	—1,249	78	18,063	10,910	70	625	77	5,278
$500,000 under $1,000,000	6	6	*171	*4,243	*—268	6	4,511	*2,752	5	33	6	1,641
$1,000,000 or more	4	4	*148	*6,214	*—300	4	6,514	*4,693	4	45	4	3,223
Returns with no adjusted gross income	*172	*172	*12,736	*—3,537	*—5,083	*172	*1,548	—	—	—	**	**

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric Gas, and Sanitary Services—Continued												
Transportation services: Total												
Returns with and without adjusted gross income, total	16,817	17,047	879,184	324,808	79,638	15,462	245,170	227,237	3,689	2,684	12,611	57,752
Returns with adjusted gross income, total	15,725	15,954	803,824	334,401	84,870	14,570	249,531	227,237	3,689	2,684	12,611	57,752
$1 under $5,000	2,617	2,617	25,326	5,399	3,332	2,348	2,067	*733	—	—	*567	*93
$5,000 under $10,000	3,135	3,135	135,147	22,578	8,640	2,249	14,038	7,103	*197	*43	2,331	882
$10,000 under $20,000	3,732	3,932	155,125	56,045	11,826	3,732	44,219	35,079	933	325	3,502	5,665
$20,000 under $50,000	4,972	4,988	310,436	143,843	28,461	4,972	115,382	100,633	1,981	1,224	4,943	20,713
$50,000 under $100,000	1,060	1,073	140,255	70,219	24,894	1,060	45,225	54,252	467	393	1,059	17,906
$100,000 under $500,000	204	204	36,387	32,310	7,946	204	24,364	26,382	106	685	204	10,741
$500,000 under $1,000,000	**5	**5	**148	**3,907	**—329	**5	**4,236	**3,055	3	14	**5	**1,752
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,092	1,093	75,360	—6,593	—5,232	692	—4,361	—	—	—	—	—
Transportation services: Passenger transportation arrangement												
Returns with and without adjusted gross income, total	10,255	10,485	513,744	229,687	36,727	9,861	192,960	158,163	2,085	1,046	7,845	41,338
Returns with adjusted gross income, total	9,711	9,940	448,624	234,336	38,290	9,317	196,046	158,163	2,085	1,046	7,845	41,338
$1 under $5,000	1,686	1,686	20,585	3,747	2,032	1,417	1,715	*655	—	—	*298	*92
$5,000 under $10,000	1,337	1,337	110,000	10,831	—851	1,212	11,682	*2,042	*169	*41	*659	*202
$10,000 under $20,000	1,852	2,052	57,857	29,388	3,612	1,852	25,776	18,238	*266	*17	1,852	3,196
$20,000 under $50,000	3,926	3,942	182,240	114,435	20,187	3,926	94,248	77,997	1,284	859	3,926	15,827
$50,000 under $100,000	756	769	70,895	48,537	12,018	756	38,519	36,754	308	63	756	12,256
$100,000 under $500,000	150	150	6,989	24,105	1,639	150	22,466	19,918	**58	**68	150	8,315
$500,000 under $1,000,000	**4	**4	**58	**3,293	**—347	**4	**3,640	**2,561	**	**	**4	**1,450
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	544	545	65,120	—4,649	—1,563	544	—3,086	—	—	—	—	—
Transportation services: Freight transportation arrangement												
Returns with and without adjusted gross income, total	3,439	3,439	280,441	54,409	28,464	3,218	25,945	38,326	1,053	1,147	2,758	8,835
Returns with adjusted gross income, total	3,141	3,141	279,101	54,712	31,016	2,920	23,696	38,326	1,053	1,147	2,758	8,835
$1 under $5,000	*124	*124	*191	*296	*114	*124	*182	—	—	—	—	—
$5,000 under $10,000	*981	*981	*20,384	*6,971	*6,598	*760	*373	*3,669	—	—	*981	*524
$10,000 under $20,000	1,391	1,391	84,577	19,471	5,988	1,391	13,483	12,785	*440	*213	*1,182	*1,949
$20,000 under $50,000	*492	*492	*102,427	*13,652	*8,687	*492	*6,965	*10,000	*474	*295	*483	*2,152
$50,000 under $100,000	*105	*105	*43,473	*7,278	*5,883	*105	*1,415	*6,250	*92	*73	*104	*2,180
$100,000 under $500,000	*48	*48	*28,069	*7,044	*5,768	*48	*1,278	*5,622	*47	*566	*48	*2,030
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*298	*298	*1,340	*—303	*—2,552	*298	*2,249	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Transportation, Communication, Electric, Gas, and Sanitary Services—Continued												
Transportation service: Other transportation services												
Returns with and without adjusted gross income, total	3,123	3,123	84,999	40,712	14,447	2,383	26,265	30,748	551	491	2,008	7,579
Returns with adjusted gross income, total	2,873	2,873	76,099	45,353	15,564	2,333	29,789	30,748	551	491	2,008	7,579
$1 under $5,000	*807	*807	*4,550	*1,358	*1,186	*807	*170	*78	—	—	*269	*1
$5,000 under $10,000	*617	*617	*5,783	*4,876	*2,893	*277	*1,983	*1,392	*28	*2	*491	*156
$10,000 under $20,000	*489	*489	*12,691	*7,186	*2,226	*489	*4,960	*4,056	*227	*95	*488	*520
$20,000 under $50,000	*554	*554	*25,769	*15,756	*1,587	*554	*14,169	*12,636	*223	*70	*554	*2,734
$50,000 under $100,000	*199	*199	*25,887	*14,404	*7,113	*199	*7,291	*11,248	*67	*257	*199	*3,470
$100,000 under $500,000	**7	**7	**1,419	**1,775	**559	**7	**1,216	**1,338	**6	**67	**7	**698
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*250	*250	*8,900	*—4,641	—1,117	*50	*—3,524	—	—	—	—	—
Communication												
Returns with and without adjusted gross income, total	**2,338	**2,347	**102,645	**53,847	**18,310	**2,338	**35,537	39,317	808	449	1,985	10,973
Returns with adjusted gross income, total	2,337	2,346	102,072	55,830	18,351	2,337	37,479	39,317	808	449	1,985	10,973
$1 under $5,000	*153	*153	*1,062	*527	*59	*153	*468	—	—	—	—	—
$5,000 under $10,000	*199	*199	*11,511	*1,851	*2,186	*199	*—315	*1,352	—	—	*199	*231
$10,000 under $20,000	*1,018	*1,018	*34,449	*16,845	*3,723	*1,018	*13,122	*6,905	*398	*212	*819	*1,272
$20,000 under $50,000	*866	*866	*37,911	*23,248	*7,110	*866	*16,138	*17,280	*321	*60	*866	*3,576
$50,000 under $100,000	*73	*73	*8,408	*3,959	*3,192	*73	*767	*3,509	*67	*36	*73	*1,043
$100,000 under $500,000	*24	32	*6,650	*6,964	1,896	*24	*5,068	*6,142	*18	*113	*24	*3,571
$500,000 under $1,000,000	*4	*5	*2,061	*2,436	*205	*4	*2,231	**2,129	4	28	4	1,280
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	—	—	—	—	—
Electric and gas services												
Returns with and without adjusted gross income, total	1,510	1,586	22,682	33,088	2,458	1,510	30,628	28,088	291	410	784	10,511
Returns with adjusted gross income, total	1,277	1,353	14,144	37,453	3,462	1,277	33,991	28,088	291	410	784	10,511
$1 under $5,000	**478	**478	**1,353	**1,290	**—394	**478	**1,684	—	—	—	**2	**46
$5,000 under $10,000	**	**	**	**	**	**	**	—	—	—	**	**
$10,000 under $20,000	*352	*352	*1,899	*4,295	*—120	*352	*4,415	*2,220	*97	*23	*352	*292
$20,000 under $50,000	*186	*186	*3,339	*5,845	*1,041	*186	*4,804	*4,362	*17	*75	*169	*904
$50,000 under $100,000	*203	*279	*4,558	*12,796	*1,712	*203	*11,084	*11,376	*137	*222	*203	*4,020
$100,000 under $500,000	*54	*54	*630	*9,874	*—16	*54	*9,890	*8,363	*40	*90	*54	*3,910
$500,000 under $1,000,000	**4	**4	**2,365	**3,353	**1,239	**4	**2,114	**1,767	**	**	**4	**1,339
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*233	*233	*8,538	*—4,367	*—1,004	*233	*—3,363	—	—	—	—	—
Sanitary services												
Returns with and without adjusted gross income, total	18,846	18,912	368,816	298,091	62,895	18,793	235,196	189,223	4,103	2,076	16,565	36,494
Returns with adjusted gross income, total	18,390	18,456	271,698	307,581	72,953	18,337	234,628	189,223	4,103	2,076	16,565	36,494
$1 under $5,000	1,168	1,168	7,040	4,139	430	1,168	3,709	*965	—	—	*538	*115
$5,000 under $10,000	3,566	3,566	46,168	25,248	17,707	3,513	7,541	8,935	*569	*255	2,571	824
$10,000 under $20,000	10,122	10,122	76,604	157,051	17,903	10,122	139,148	90,572	1,758	249	9,922	14,336
$20,000 under $50,000	3,036	3,036	62,430	83,718	14,257	3,036	69,461	59,506	1,369	871	3,036	11,834
$50,000 under $100,000	449	515	71,026	29,386	20,309	449	9,077	22,810	358	522	449	6,352
$100,000 under $500,000	*49	*49	*8,232	*8,039	*2,347	*49	*5,692	*6,433	*49	*179	*49	*2,933
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*456	*456	*95,118	*—9,490	*—10,058	*456	*568	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade												
Returns with and without adjusted gross income, total	2,199,768	2,282,288	158,157,392	31,478,466	9,925,843	2,083,689	21,552,623	20,311,496	425,899	201,732	1,613,875	4,353,812
Returns with adjusted gross income, total	2,093,727	2,168,626	147,888,525	32,408,881	10,588,663	1,999,338	21,820,218	20,311,496	425,894	201,732	1,612,870	4,350,752
$1 under $5,000	382,328	393,238	14,022,756	1,036,705	262,489	332,507	754,216	87,904	7,349	757	61,204	8,500
$5,000 under $10,000	443,115	458,614	21,648,387	3,295,624	1,121,722	419,275	2,173,902	1,161,142	68,660	12,720	320,921	133,432
$10,000 under $20,000	765,720	792,607	42,559,586	11,179,276	2,887,426	749,838	8,291,850	6,509,320	173,663	58,052	732,095	991,517
$20,000 under $50,000	451,319	469,342	49,874,483	12,670,957	4,518,883	446,739	8,152,074	9,070,023	147,172	85,542	447,559	1,691,518
$50,000 under $100,000	42,996	45,813	14,080,858	2,794,790	1,291,371	42,741	1,503,419	2,273,045	23,777	28,959	42,848	744,979
$100,000 under $500,000	8,106	8,849	5,400,661	1,230,165	459,982	8,095	770,183	1,037,268	5,142	14,517	8,100	480,685
$500,000 under $1,000,000	102	116	178,484	65,541	13,622	102	51,919	54,296	76	714	102	33,312
$1,000,000 or more	41	47	123,330	135,823	13,168	41	122,655	118,498	35	471	41	66,811
Returns with no adjusted gross income	106,041	113,662	10,268,867	—930,415	—662,820	84,351	—267,595	—	*5	(1) *	1,005	3,060
Wholesale trade: Total												
Returns with and without adjusted gross income, total	326,832	330,974	35,157,959	6,192,998	2,911,625	312,419	3,281,373	4,296,625	70,638	49,848	259,126	1,085,805
Returns with adjusted gross income, total	314,849	318,704	32,426,324	6,373,459	2,990,089	301,777	3,383,370	4,296,625	70,638	49,848	258,881	1,084,804
$1 under $5,000	39,732	39,992	1,901,697	118,225	44,238	34,978	73,987	10,598	246	30	7,315	1,208
$5,000 under $10,000	65,712	67,259	2,844,784	491,889	182,917	52,238	309,972	167,081	9,279	1,881	47,982	20,319
$10,000 under $20,000	101,125	101,994	7,041,831	1,507,544	619,834	97,505	887,710	869,666	21,659	8,024	96,815	135,635
$20,000 under $50,000	91,117	91,997	12,402,633	2,719,735	1,342,037	90,005	1,377,698	1,958,426	30,000	22,825	89,652	418,929
$50,000 under $100,000	14,003	14,200	5,142,292	929,027	527,866	13,898	401,161	758,947	7,444	10,674	13,960	252,437
$100,000 under $500,000	3,110	3,210	2,929,770	492,296	258,111	3,102	236,185	423,775	1,962	8,054	3,107	198,361
$500,000 under $1,000,000	36	37	88,262	23,898	7,891	36	15,807	20,287	26	274	36	12,350
$1,000,000 or more	14	15	75,055	91,045	9,195	14	81,850	87,845	12	106	14	45,565
Returns with no adjusted gross income	11,983	12,270	2,731,635	—180,461	—78,464	10,642	—101,997	—	—	—	245	1,001
Wholesale trade: Motor vehicles and automotive equipment												
Returns with and without adjusted gross income, total	18,112	18,527	2,468,446	283,427	153,001	18,134	130,426	193,209	2,849	1,455	12,848	47,279
Returns with adjusted gross income, total	16,955	17,370	2,265,392	295,628	166,088	15,164	129,540	193,209	**2,850	**1,455	12,842	47,260
$1 under $5,000	2,137	2,137	142,270	7,502	2,658	1,723	4,846	*971	**	**	*404	*137
$5,000 under $10,000	5,047	5,275	312,336	37,533	21,185	4,701	16,348	11,695	*256	*60	2,954	1,468
$10,000 under $20,000	5,802	5,805	691,569	88,341	36,620	4,976	51,721	53,499	1,085	799	5,515	7,889
$20,000 under $50,000	3,318	3,493	776,048	99,579	69,408	3,113	30,171	74,363	1,194	345	3,318	16,299
$50,000 under $100,000	455	460	224,994	32,534	20,764	455	11,770	27,326	254	217	455	9,596
$100,000 under $500,000	**196	**200	**118,175	**30,139	**15,455	**196	**14,684	**25,365	**59	**34	**196	**11,871
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,157	1,157	203,054	—12,201	—13,087	970	886	—	—	—	*6	*19

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[1]Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade: Lumber and construction materials												
Returns with and without adjusted gross income, total	9,528	9,735	1,156,927	206,505	94,579	9,330	111,926	147,226	3,037	2,265	6,929	39,766
Returns with adjusted gross income, total	9,103	9,310	1,132,997	209,514	95,123	8,905	114,391	147,226	3,037	2,265	6,929	39,766
$1 under $5,000	*1,180	1,379	95,601	*3,545	—2,535	*1,152	*8,080	*105	*28	*	*28	*4
$5,000 under $10,000	1,667	1,667	67,565	12,787	3,309	1,639	9,478	4,540	*73	*27	1,104	562
$10,000 under $20,000	2,101	2,101	203,529	30,795	8,661	2,084	22,134	17,521	1,179	694	1,850	2,131
$20,000 under $50,000	3,506	3,506	504,979	100,376	57,226	3,381	43,150	74,099	1,521	887	3,304	15,912
$50,000 under $100,000	517	517	155,575	36,206	21,442	517	14,764	30,210	161	272	511	10,568
$100,000 under $500,000	128	136	102,942	22,410	8,346	128	16,064	18,478	71	385	128	9,046
$500,000 under $1,000,000	**4	**4	**2,806	**3,395	**674	**4	**2,721	**2,273	**4	16	**4	**1,503
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	*425	*425	*23,930	*—3,009	*—544	*425	*—2,465	—	—	—	—	—
Wholesale trade: Electrical goods												
Returns with and without adjusted gross income, total	9,850	9,850	883,026	188,074	109,087	8,418	78,987	133,732	1,465	719	7,421	36,610
Returns with adjusted gross income, total	9,364	9,364	848,366	190,538	109,169	8,966	81,367	133,732	1,465	719	7,421	36,610
$1 under $5,000	1,793	1,793	88,798	7,170	2,842	1,710	4,328	*1,345	*28	*3	*668	*168
$5,000 under $10,000	1,875	1,875	31,181	12,570	5,897	1,805	6,673	4,298	*153	*8	*1,198	*541
$10,000 under $20,000	2,612	2,612	241,478	39,495	18,031	2,583	21,484	21,700	*363	*263	2,481	3,238
$20,000 under $50,000	2,354	2,354	204,074	70,712	34,596	2,338	36,118	53,056	*558	*202	2,354	12,110
$50,000 under $100,000	677	*677	233,936	47,638	38,912	677	8,726	41,363	337	184	677	14,547
$100,000 under $500,000	**53	**53	**50,903	**12,951	**8,891	**53	**4,060	**11,970	26	59	**53	**6,008
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*486	*486	*36,660	*—2,462	*—82	*452	*—2,380	—	—	—	—	—
Wholesale trade: Hardware, plumbing, and heating equipment												
Returns with and without adjusted gross income, total	8,090	8,090	747,138	173,831	112,180	8,082	61,451	117,915	2,090	459	6,608	30,301
Returns with adjusted gross income, total	7,693	7,693	739,945	174,250	112,274	7,865	61,976	117,915	2,090	459	6,608	30,301
$1 under $5,000	*568	*568	*18,779	*2,284	*109	*568	*2,175	*13	—	—	—	—
$5,000 under $10,000	*1,456	*1,456	*19,822	*11,275	*2,527	*1,456	*8,748	*3,690	*518	*16	*939	*759
$10,000 under $20,000	2,327	2,327	108,309	35,378	18,504	2,299	16,874	20,726	*458	*199	2,327	3,184
$20,000 under $50,000	3,012	3,012	471,355	91,642	72,587	3,012	19,055	65,466	1,017	205	3,012	14,650
$50,000 under $100,000	230	230	70,411	17,911	8,829	230	9,082	14,724	*67	*21	230	5,484
$100,000 under $500,000	100	100	51,269	15,760	9,718	100	6,042	13,296	*30	*18	100	6,244
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*397	*397	*7,193	*—619	*—94	*397	*—525	—	—	—	—	—

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[1]Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade: Farm machinery and equipment												
Returns with and without adjusted gross income, total	9,180	9,185	1,923,550	174,148	84,355	8,804	89,791	128,736	3,902	4,341	6,237	34,312
Returns with adjusted gross income, total	8,758	8,781	1,757,511	182,684	85,121	8,437	97,763	128,736	3,902	4,341	6,164	33,844
$1 under $5,000	1,561	1,561	197,207	3,865	3,940	1,341	—75	*554	—	—	*274	*75
$5,000 under $10,000	2,150	2,151	199,892	16,187	—18	2,063	16,205	4,670	1,321	317	*1,375	*173
$10,000 under $20,000	2,289	2,289	246,441	37,413	15,903	2,287	21,510	22,726	1,169	339	2,120	3,990
$20,000 under $50,000	2,093	2,099	512,260	60,769	23,482	2,062	37,287	46,126	901	1,810	1,730	8,525
$50,000 under $100,000	458	462	335,996	32,501	18,000	457	14,501	25,934	353	1,459	458	7,930
$100,000 under $500,000	207	219	265,715	32,149	23,814	207	8,335	28,726	158	416	207	13,151
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	402	404	166,039	—8,736	—766	367	—7,972	—	—	—	*73	*468
Wholesale trade: Other machinery, equipment, and supplies												
Returns with and without adjusted gross income, total	27,221	27,238	2,226,517	578,122	304,768	26,586	273,354	400,045	6,978	3,456	23,071	105,323
Returns with adjusted gross income, total	26,615	26,632	2,169,519	584,317	305,814	26,024	278,503	400,045	6,978	3,456	22,947	105,019
$1 under $5,000	2,285	2,285	89,104	7,401	2,351	2,016	5,050	*909	*29	*1	*622	*102
$5,000 under $10,000	6,359	6,359	247,801	49,221	22,157	6,038	27,064	18,158	*652	*97	5,327	1,923
$10,000 under $20,000	7,804	7,804	362,591	117,926	50,808	7,604	67,118	66,089	1,803	578	6,900	11,136
$20,000 under $50,000	8,162	8,162	954,121	245,853	143,068	8,161	102,787	181,010	3,198	1,093	8,094	39,929
$50,000 under $100,000	1,651	1,651	331,348	106,202	56,302	1,651	49,900	85,472	1,032	800	1,851	27,861
$100,000 under $500,000	350	367	179,535	54,981	30,555	350	24,426	48,084	260	799	349	22,514
$500,000 under $1,000,000	4	4	*5,019	*2,733	*575	4	2,158	*2,323	4	88	4	1,554
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	606	606	56,998	—6,195	—1,046	562	—5,149	—	—	—	*124	*304
Wholesale trade: Other durable goods												
Returns with and without adjusted gross income, total	51,139	51,169	2,978,461	1,038,688	425,591	47,957	611,097	737,664	8,955	5,357	**39,809	**206,934
Returns with adjusted gross income, total	49,757	49,787	2,848,726	1,068,494	433,596	46,750	634,898	737,664	8,955	5,357	39,808	206,918
$1 under $5,000	8,683	8,683	167,737	21,249	12,936	8,819	8,313	*816	*30	(1) *	*866	*164
$5,000 under $10,000	7,612	7,640	166,418	56,971	20,319	6,881	36,652	21,705	1,343	272	6,041	3,146
$10,000 under $20,000	16,260	16,260	617,512	241,740	84,820	15,871	156,920	141,019	2,174	298	15,720	23,045
$20,000 under $50,000	14,554	14,554	1,203,518	433,630	192,545	14,537	241,065	302,688	4,156	2,544	14,535	64,561
$50,000 under $100,000	2,074	2,074	439,329	141,925	82,694	2,068	59,231	112,513	934	925	2,074	38,037
$100,000 under $500,000	561	563	236,147	87,374	36,344	561	51,030	73,906	310	1,096	559	34,133
$500,000 under $1,000,000	6	6	*3,461	*4,158	*1,461	6	2,697	*3,990	3	25	6	2,352
$1,000,000 or more	7	7	*14,604	*81,447	*2,477	7	78,970	*81,027	5	97	7	41,380
Returns with no adjusted gross income	1,382	1,382	129,735	—31,806	—8,005	1,207	—23,801	—	—	—	**	**
Wholesale trade: Drugs, chemicals, and allied products												
Returns with and without adjusted gross income, total	9,420	9,420	316,265	150,550	43,703	9,062	106,847	96,917	1,542	1,168	7,288	20,138
Returns with adjusted gross income, total	8,548	8,548	298,050	155,898	46,799	8,190	109,099	96,917	1,542	1,168	7,282	20,117
$1 under $5,000	*951	*951	*23,706	*1,466	*857	*621	*611	*45	—	—	—	—
$5,000 under $10,000	1,803	1,803	88,824	14,259	3,846	1,775	10,413	6,761	*512	*104	1,648	840
$10,000 under $20,000	3,191	3,191	61,011	51,646	11,791	3,191	39,855	26,826	*687	*419	3,031	3,862
$20,000 under $50,000	2,414	2,414	100,223	70,730	26,136	2,414	44,594	48,604	*242	*512	2,414	9,552
$50,000 under $100,000	159	159	25,849	12,374	3,369	159	9,005	10,398	*79	*69	159	3,805
$100,000 under $500,000	*30	*30	*18,437	*5,421	*800	*30	*4,621	*4,283	*22	*64	*30	*2,058
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*872	*872	*18,215	*—5,348	*—3,096	*872	*—2,252	—	—	—	*6	*19

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(1)Less than $500

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade: Apparel, piece goods, and notions												
Returns with and without adjusted gross income, total	12,030	12,080	702,592	261,682	152,212	11,612	109,470	184,740	2,294	652	9,597	49,079
Returns with adjusted gross income, total	11,680	11,730	689,199	265,629	154,513	11,262	111,116	184,740	2,294	652	9,597	49,079
$1 under $5,000	*1,711	*1,711	*34,441	*5,405	*—1,630	*1,490	*7,035	*832	—	—	*490	*111
$5,000 under $10,000	*1,667	*1,667	*28,436	*12,498	*2,484	*1,557	*10,014	*3,927	*110	*15	*915	*554
$10,000 under $20,000	3,311	3,311	80,793	47,439	21,947	3,305	25,492	27,560	1,225	371	3,201	4,174
$20,000 under $50,000	3,783	3,833	306,566	109,591	73,811	3,705	35,780	76,040	*500	*43	3,783	16,391
$50,000 under $100,000	1,050	1,050	123,018	84,628	38,956	1,047	25,672	53,531	*384	*103	1,050	17,702
$100,000 under $500,000	154	154	109,607	22,805	16,257	154	6,548	19,949	*92	*120	154	8,616
$500,000 under $1,000,000	**4	**4	**6,338	**3,263	**2,688	**4	**575	**2,901	**3	(1) **	**4	**1,531
$1,000,000 or more	—	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*350	*350	*13,393	*—3,947	*—2,301	*350	*—1,646	—	—	—	—	—
Wholesale trade: Groceries and related products												
Returns with and without adjusted gross income, total	38,648	38,727	6,241,707	631,860	348,901	38,373	282,959	417,912	8,439	4,095	**32,932	**93,110
Returns with adjusted gross income, total	37,900	37,967	5,826,288	645,398	361,132	35,971	284,266	417,912	8,439	4,095	32,931	93,110
$1 under $5,000	4,537	4,537	306,644	15,307	6,800	4,161	8,507	*1,550	*57	*9	*1,250	*133
$5,000 under $10,000	9,259	9,259	556,236	59,862	36,448	8,424	33,414	24,599	*913	*157	7,770	2,768
$10,000 under $20,000	13,580	13,615	1,742,070	194,526	110,693	13,021	83,833	114,867	3,424	860	13,407	17,678
$20,000 under $50,000	9,487	9,494	2,201,747	273,529	142,110	9,340	131,419	200,041	3,327	1,935	9,470	42,187
$50,000 under $100,000	856	880	600,455	56,627	44,927	850	11,700	46,595	559	636	853	15,578
$100,000 under $500,000	178	179	412,187	33,118	19,557	172	13,561	28,734	156	490	178	13,791
$500,000 under $1,000,000	**3	**3	**6,969	*2,429	**597	**3	**1,832	**1,526	**3	**8	**4	**975
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	748	760	415,419	—13,538	—12,231	402	—1,307	—	—	—	**	(1) **
Wholesale trade: Farm-product raw materials												
Returns with and without adjusted gross income, total	13,409	13,575	5,725,685	228,217	96,447	13,001	131,770	197,379	4,018	6,249	8,377	56,901
Returns with adjusted gross income, total	11,974	12,130	4,668,930	269,597	116,322	11,782	153,275	197,379	4,018	6,249	8,349	56,788
$1 under $5,000	2,581	2,582	382,959	8,591	219	2,476	6,372	*708	*5	*1	*476	*87
$5,000 under $10,000	2,444	2,445	277,754	17,180	6,461	2,444	10,719	4,421	262	132	1,171	395
$10,000 under $20,000	2,714	2,747	777,835	42,055	14,045	2,711	28,010	25,624	1,010	368	2,537	3,876
$20,000 under $50,000	2,891	2,915	1,670,679	85,165	44,161	2,813	41,004	65,180	1,680	2,195	2,834	13,018
$50,000 under $100,000	1,085	1,184	1,125,909	71,691	33,552	1,079	38,139	60,587	860	2,717	1,072	19,351
$100,000 under $500,000	256	274	429,285	41,171	14,393	256	26,778	35,192	**201	**836	256	16,970
$500,000 under $1,000,000	**3	**3	**4,509	**5,744	**3,491	**3	**2,253	**5,667	**	**	**3	**3,091
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,435	1,445	1,056,755	—41,380	—19,875	1,219	—21,505	—	—	—	*28	*113

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(1)Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Wholesale trade: Alcoholic beverages												
Returns with and without adjusted gross income, total	2,004	2,010	630,581	50,459	29,614	1,997	20,845	41,726	673	640	1,355	15,217
Returns with adjusted gross income, total	1,879	1,885	626,651	54,897	34,061	1,862	20,836	41,726	673	640	1,355	15,217
$1 under $5,000	*501	*501	*56,476	*971	*181	*501	*790	*4	*6	(1) **	*6	(1) *
$5,000 under $10,000	*99	*99	*26,719	*890	*592	*99	*88	*200	*18	(1) **	*82	*23
$10,000 under $20,000	*492	*492	*67,570	*8,989	*3,863	*492	*3,126	*4,338	*267	*16	*492	*675
$20,000 under $50,000	506	506	160,349	15,319	10,351	506	4,968	10,188	148	122	494	2,396
$50,000 under $100,000	131	136	126,711	9,703	8,745	115	958	6,335	103	289	131	2,970
$100,000 under $500,000	150	151	187,026	21,235	10,329	149	10,906	15,863	113	213	150	9,153
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*125	*125	*1,730	*—4,438	*—4,447	*125	*9	—	—	—	—	—
Wholesale trade: Other nondurable goods												
Returns with and without adjusted gross income, total	71,824	73,073	8,079,703	1,358,684	590,841	70,113	768,043	932,497	17,743	18,377	58,158	216,502
Returns with adjusted gross income, total	68,777	70,001	7,492,718	1,400,741	800,272	67,570	800,469	932,497	17,743	18,377	58,145	216,423
$1 under $5,000	5,863	5,863	248,253	18,026	7,056	5,566	10,970	1,774	*62	*12	*1,060	*153
$5,000 under $10,000	15,361	15,767	741,066	118,142	38,195	15,288	77,947	39,361	2,247	466	11,278	4,479
$10,000 under $20,000	21,696	22,373	1,517,405	321,837	115,441	21,075	206,396	183,434	4,781	2,477	20,334	28,135
$20,000 under $50,000	22,819	22,651	2,968,014	680,577	306,710	22,405	373,867	486,491	8,811	9,083	22,256	100,364
$50,000 under $100,000	2,693	2,756	1,170,442	172,684	85,548	2,692	87,138	142,610	1,480	2,589	2,672	45,877
$100,000 under $500,000	531	556	732,284	79,741	44,978	530	34,763	69,692	372	1,531	531	31,739
$500,000 under $1,000,000	11	12	61,804	7,177	1,461	11	5,716	5,686	*7	*112	11	3,665
$1,000,000 or more	3	3	*53,450	*4,557	*885	3	3,672	*3,449	3	7	3	2,201
Returns with no adjusted gross income	3,047	3,072	586,985	—44,057	—9,631	2,543	—34,426	—	—	—	*11	*79
Wholesale trade: Wholesalers not allocable												
Returns with and without adjusted gross income, total	48,228	48,295	1,065,381	898,209	368,548	45,609	531,662	585,049	7,087	2,992	**39,824	**139,477
Returns with adjusted gross income, total	47,438	47,506	1,059,832	905,679	369,805	44,821	535,874	585,049	7,087	2,992	39,823	139,475
$1 under $5,000	5,441	5,441	49,724	17,598	8,458	4,895	9,142	972	—	—	*1,172	*66
$5,000 under $10,000	9,776	9,776	98,734	70,959	19,515	9,111	51,444	23,020	*1,128	*229	8,653	2,872
$10,000 under $20,000	17,033	17,067	323,720	253,271	108,707	15,893	144,564	144,525	2,098	365	16,975	22,752
$20,000 under $50,000	12,970	13,004	368,700	396,511	145,848	12,770	250,663	262,885	2,657	1,890	12,605	64,299
$50,000 under $100,000	1,984	1,984	178,319	127,718	65,828	1,918	61,890	100,495	898	450	1,964	33,690
$100,000 under $500,000	**234	**234	**40,635	**39,622	**21,451	**234	**18,171	**33,152	**109	**58	**234	**15,796
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	788	789	15,529	—7,471	—3,259	788	—4,212	—	—	—	**	**

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Total												
Returns with and without adjusted gross income, total	1,797,339	1,860,807	120,705,319	24,129,313	6,675,049	1,699,902	17,454,264	15,278,607	344,527	149,038	1,297,920	3,104,941
Returns with adjusted gross income, total	1,705,884	1,762,802	113,287,495	24,848,661	7,245,404	1,628,249	17,603,257	15,278,607	344,522	149,038	1,297,175	3,102,888
$1 under $5,000	328,330	336,685	11,898,986	877,514	225,263	286,130	652,251	74,280	6,641	647	51,906	7,193
$5,000 under $10,000	363,563	375,036	18,473,834	2,701,055	887,443	343,546	1,813,612	951,492	57,306	10,424	262,133	107,810
$10,000 under $20,000	639,224	659,006	34,889,295	9,300,502	2,167,621	627,226	7,132,981	5,425,165	147,870	49,141	610,826	622,298
$20,000 under $50,000	342,989	357,559	36,881,060	9,463,481	3,065,488	339,720	6,397,993	6,777,002	114,262	62,226	340,648	1,401,249
$50,000 under $100,000	27,075	29,289	8,639,320	1,741,537	701,109	26,925	1,040,428	1,416,841	15,399	18,025	26,961	460,624
$100,000 under $500,000	4,621	5,129	2,390,422	688,610	191,028	4,618	497,582	577,537	2,981	7,895	4,619	267,067
$500,000 under $1,000,000	58	69	89,742	37,043	5,810	58	31,233	30,788	40	396	58	18,970
$1,000,000 or more	24	29	24,838	38,819	1,842	24	37,177	25,504	20	282	24	17,685
Returns with no adjusted gross income	91,455	98,005	7,417,824	—719,348	—570,355	71,653	—148,993	—	*5	(1) *	745	2,055
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Total												
Returns with and without adjusted gross income, total	56,374	56,716	5,076,052	829,020	318,838	53,431	510,182	581,252	14,077	9,184	40,620	133,125
Returns with adjusted gross income, total	52,383	52,482	4,829,529	874,109	355,428	50,178	518,681	581,252	14,077	9,184	40,555	132,993
$1 under $5,000	8,962	8,962	379,801	21,752	4,792	8,066	16,960	1,447	*199	*4	*1,318	*141
$5,000 under $10,000	11,845	11,845	628,784	91,298	36,939	11,102	54,259	35,817	1,932	677	9,202	3,884
$10,000 under $20,000	17,012	17,012	1,010,090	242,393	73,273	15,530	169,120	140,435	6,239	1,775	15,647	20,450
$20,000 under $50,000	12,645	12,667	1,816,864	358,040	163,823	12,562	194,217	269,376	4,449	4,485	12,489	58,259
$50,000 under $100,000	1,473	1,522	512,611	91,870	52,097	1,473	39,773	76,999	924	1,040	1,473	24,848
$100,000 under $500,000	436	463	267,587	61,830	22,323	435	39,507	52,538	326	1,088	436	24,225
$500,000 under $1,000,000	**10	**11	**13,592	**6,926	2,181	**10	**4,745	**4,840	**8	**115	**10	**3,186
$1,000,000 or more	**	**	**	**	—	**	**	**	**	**	**	**
Returns with no adjusted gross income	3,991	4,234	446,523	—45,089	—36,590	3,253	—8,499	—	—	—	*65	*132
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Building materials and supply stores												
Returns with and without adjusted gross income, total	18,782	18,798	2,112,085	289,964	137,664	17,865	152,300	197,323	5,272	4,239	12,787	49,823
Returns with adjusted gross income, total	17,569	17,585	2,019,160	301,119	145,899	16,900	155,220	197,323	5,272	4,239	12,787	49,823
$1 under $5,000	3,163	3,163	152,818	8,326	4,130	3,134	4,196	*1,050	*199	*4	*738	*113
$5,000 under $10,000	5,432	5,432	312,144	41,591	14,431	5,071	27,160	15,035	1,241	440	3,741	1,462
$10,000 under $20,000	4,462	4,482	322,874	63,191	20,862	4,200	42,329	32,386	1,570	277	3,931	4,871
$20,000 under $50,000	3,576	3,592	760,173	109,038	56,495	3,560	50,541	81,349	1,663	2,324	3,441	16,537
$50,000 under $100,000	707	707	291,001	43,701	32,383	707	11,318	37,591	424	462	707	12,399
$100,000 under $500,000	**229	**229	**18,150	**35,274	**15,598	**229	**19,876	**29,912	**175	**732	**229	**14,441
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,213	1,213	92,925	—11,155	—8,235	965	—2,920	—	—	—	—	—
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Hardware stores												
Returns with and without adjusted gross income, total	15,904	15,970	1,683,088	248,148	141,425	15,341	104,723	174,727	4,747	1,895	11,926	38,188
Returns with adjusted gross income, total	14,688	14,754	1,584,410	258,284	153,088	14,125	105,196	174,727	4,747	1,895	11,926	38,188
$1 under $5,000	2,008	2,008	93,475	5,672	—970	1,809	6,642	*7	—	—	*28	(1) *
$5,000 under $10,000	2,417	2,417	193,402	17,678	12,405	2,120	5,273	6,684	*228	*6	2,052	824
$10,000 under $20,000	5,667	5,667	394,680	83,326	40,067	5,667	43,259	49,650	2,691	884	5,267	8,958
$20,000 under $50,000	4,112	4,113	768,076	113,659	84,103	4,045	29,556	85,905	1,519	578	4,095	18,323
$50,000 under $100,000	398	447	92,981	26,158	12,714	398	13,444	22,351	249	192	398	7,609
$100,000 under $500,000	**86	**102	**41,796	**11,791	**4,769	**86	**7,022	**10,130	**60	235	**86	**4,474
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,216	1,216	98,678	—12,136	—11,663	1,216	—473	—	—	—	—	—

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[1]Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Retail nurseries and garden supply stores												
Returns with and without adjusted gross income, total	18,020	18,020	528,534	255,329	26,651	16,854	226,678	173,836	3,432	2,663	13,891	35,304
Returns with adjusted gross income, total	17,296	17,296	499,910	262,106	32,976	16,351	229,130	173,836	3,432	2,663	13,826	35,172
$1 under $5,000	3,222	3,222	89,418	6,767	1,368	2,554	5,399	*354	—	—	*524	*25
$5,000 under $10,000	3,167	3,167	59,343	25,718	7,826	3,110	17,892	11,670	*396	*211	2,609	1,338
$10,000 under $20,000	6,144	6,144	180,231	84,351	9,409	5,924	74,972	52,400	1,737	501	5,937	7,846
$20,000 under $50,000	4,410	4,410	108,916	117,679	9,731	4,410	107,948	88,226	1,062	1,463	4,403	18,203
$50,000 under $100,000	295	295	46,169	17,407	3,495	295	13,912	13,431	*179	*349	295	3,667
$100,000 under $500,000	**58	**58	**15,833	**10,154	**1,147	**58	**9,007	**7,755	**58	**139	**58	**3,893
$500,000 under $1,000,000	**	**	—	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*724	*724	*28,624	*—6,777	*—4,325	*503	*—2,452	—	—	—	*65	*132
Retail trade: Building materials, hardware, garden supply, and mobile home dealers: Mobile home dealers												
Returns with and without adjusted gross income, total	3,868	3,928	752,345	37,579	11,098	3,371	26,481	35,356	626	387	2,016	9,810
Returns with adjusted gross income, total	2,830	2,847	526,049	52,600	23,465	2,802	29,135	35,356	626	387	2,016	9,810
$1 under $5,000	*569	*569	*44,090	*987	*264	*569	*723	*36	—	—	*28	*3
$5,000 under $10,000	*829	*829	*63,895	*6,311	*2,277	*801	*4,034	*2,428	*67	*20	*800	*260
$10,000 under $20,000	739	739	112,305	11,495	2,935	739	8,560	5,999	*241	*113	*512	*775
$20,000 under $50,000	547	552	179,699	17,866	11,494	547	6,172	13,896	205	120	530	3,196
$50,000 under $100,000	73	73	82,660	4,604	3,505	73	1,099	3,628	72	37	73	973
$100,000 under $500,000	69	80	40,455	8,924	3,021	69	5,903	7,445	*38	*22	69	3,349
$500,000 under $1,000,000	4	5	*2,945	*2,613	*—31	4	2,644	*1,936	3	75	4	1,254
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	838	1,081	226,296	—15,021	—12,367	569	—2,654	—	—	—	—	—
Retail trade: General merchandise stores: Total												
Returns with and without adjusted gross income, total	35,125	35,647	2,795,525	410,661	135,052	32,950	275,609	254,406	6,432	2,083	21,399	60,513
Returns with adjusted gross income, total	33,566	34,088	2,691,568	418,873	138,590	31,393	280,283	254,406	6,432	2,083	21,398	60,501
$1 under $5,000	11,522	11,522	464,552	33,868	7,603	10,080	26,265	2,820	*449	*27	2,156	212
$5,000 under $10,000	6,948	6,948	537,497	50,146	26,228	6,677	23,918	16,732	1,267	140	4,910	2,030
$10,000 under $20,000	10,161	10,173	763,777	146,172	39,119	9,734	107,053	86,172	2,229	606	9,398	13,548
$20,000 under $50,000	3,852	4,316	652,031	101,834	43,062	3,821	58,772	78,062	1,778	569	3,852	15,779
$50,000 under $100,000	938	982	157,651	60,346	16,170	938	44,176	49,288	606	223	938	16,780
$100,000 under $500,000	140	142	105,143	22,085	4,600	138	17,485	19,533	99	517	139	9,753
$500,000 under $1,000,000	**5	**5	**10,907	**4,422	**1,808	**5	**2,614	**3,799	*4	1	**6	**2,411
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	1,559	1,559	103,957	—8,212	—3,538	1,557	—4,674	—	—	—	**	**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: General merchandise stores: Variety stores												
Returns with and without adjusted gross income, total	7,327	7,588	631,740	80,675	28,321	6,626	52,354	45,534	1,658	294	4,966	9,916
Returns with adjusted gross income, total	7,103	7,364	619,373	81,903	31,093	6,402	50,810	45,534	1,658	294	4,966	9,916
$1 under $5,000	2,499	2,499	119,754	6,567	—2,311	2,128	8,878	*607	*221	*14	*616	*29
$5,000 under $10,000	1,912	1,912	154,534	14,004	8,510	1,641	5,494	4,729	*674	*54	1,658	445
$10,000 under $20,000	1,707	1,707	151,439	25,360	8,618	1,678	16,742	12,574	*257	*18	1,707	1,968
$20,000 under $50,000	823	1,060	152,454	24,541	11,168	*793	*13,373	18,050	*373	*109	823	4,066
$50,000 under $100,000	*138	142	26,554	*7,398	2,482	*138	*4,914	6,168	*124	*88	*138	*1,812
$100,000 under $500,000	**24	**24	**14,639	**4,035	**2,626	**24	**1,409	**3,406	**9	13	**24	**1,598
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*224	*224	*12,367	*—1,228	*2,772	*224	*1,544	—	—	—	—	—
Retail trade: General merchandise stores: Other general merchandise stores												
Returns with and without adjusted gross income, total	27,999	28,059	2,163,785	335,225	106,731	26,525	228,494	213,232	4,775	1,790	**16,634	**51,570
Returns with adjusted gross income, total	26,664	26,724	2,072,195	342,209	107,497	25,192	234,712	213,232	4,775	1,790	16,633	51,558
$1 under $5,000	9,023	9,023	344,806	27,301	9,914	7,952	17,387	2,213	*228	*13	1,540	183
$5,000 under $10,000	5,038	5,038	382,963	38,142	17,718	5,038	18,424	12,000	593	88	3,252	1,585
$10,000 under $20,000	8,454	8,466	612,338	120,812	30,501	8,056	90,311	73,598	1,972	590	7,691	11,582
$20,000 under $50,000	3,229	3,236	499,577	82,383	31,894	3,228	50,489	82,242	1,405	460	3,229	12,526
$50,000 under $100,000	800	840	131,097	52,950	13,688	800	39,262	43,120	482	135	800	14,968
$100,000 under $500,000	118	119	92,268	19,197	2,930	116	16,267	17,209	92	505	117	8,692
$500,000 under $1,000,000	**4	**4	**9,124	**3,424	**652	**4	**2,572	**2,847	**3	1	**4	**1,922
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	1,335	1,335	91,590	—6,984	—766	1,333	—6,218	—	—	—	**	**
Retail trade: Food stores: Total												
Returns with and without adjusted gross income, total	175,081	179,207	22,805,264	2,051,868	980,081	159,923	1,071,587	1,280,896	43,235	21,114	114,511	242,531
Returns with adjusted gross income, total	165,149	169,128	21,277,294	2,140,699	1,059,806	151,909	1,080,893	1,280,896	43,235	21,114	114,504	242,475
$1 under $5,000	39,202	39,671	2,364,410	106,022	50,401	31,423	55,621	8,162	*428	*16	5,232	739
$5,000 under $10,000	41,389	42,192	3,601,556	307,224	147,479	38,291	159,745	102,177	6,309	822	30,092	11,196
$10,000 under $20,000	54,923	56,630	6,749,863	792,613	348,792	53,190	443,821	464,633	21,169	9,517	49,800	64,228
$20,000 under $50,000	27,475	28,369	6,582,994	772,138	421,965	26,924	350,173	572,632	13,601	7,309	27,380	118,152
$50,000 under $100,000	1,842	1,945	1,643,455	118,913	74,359	1,833	44,554	95,759	1,523	2,349	1,752	30,506
$100,000 under $500,000	242	315	326,417	36,958	16,460	242	20,498	32,786	200	1,069	242	14,509
$500,000 under $1,000,000	*6	*6	*8,599	**6,831	**350	*6	**6,481	*4,767	*9	*32	*6	**3,145
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	9,932	10,079	1,527,970	—89,031	—79,725	8,014	—9,306	—	—	—	**7	**58

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Food stores: Grocery stores												
Returns with and without adjusted gross income, total	123,925	126,699	18,780,355	1,396,548	689,138	113,427	707,410	876,182	31,385	15,090	79,305	165,501
Returns with adjusted gross income, total	116,375	119,087	17,465,407	1,463,094	754,365	107,539	708,729	876,182	31,385	15,090	79,298	165,445
$1 under $5,000	30,238	30,474	2,013,365	81,120	36,517	24,921	44,603	5,500	*428	*18	3,600	487
$5,000 under $10,000	29,026	29,705	2,792,012	219,473	102,141	27,102	117,332	74,695	4,482	699	21,731	8,102
$10,000 under $20,000	37,973	38,879	5,627,584	546,375	257,851	36,712	288,524	321,285	15,540	8,467	34,942	44,533
$20,000 under $50,000	17,704	18,481	5,335,374	505,329	291,958	17,369	213,371	380,653	9,751	5,145	17,615	78,622
$50,000 under $100,000	1,272	1,368	1,426,130	81,138	56,344	1,263	24,792	69,035	1,043	1,892	1,248	21,818
$100,000 under $500,000	157	195	262,346	23,510	9,199	157	14,311	20,641	137	840	157	9,040
$500,000 under $1,000,000	**5	**5	**8,596	**6,151	**355	**5	**5,796	**4,173	**4	**31	**5	**2,743
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	7,550	7,612	1,314,948	—66,546	—65,227	5,888	—1,319	—	—	—	*7	*56
Retail trade: Food stores: Meat and fish markets, including freezer provisioners												
Returns with and without adjusted gross income, total	10,904	11,113	1,303,990	147,213	77,900	10,654	69,313	94,149	3,351	1,810	6,700	16,285
Returns with adjusted gross income, total	10,121	10,330	1,259,103	153,195	80,650	9,871	72,545	94,149	3,351	1,810	6,700	16,285
$1 under $5,000	968	974	103,752	2,822	937	961	1,885	*181	—	—	*7	*2
$5,000 under $10,000	3,434	3,434	262,529	23,582	11,976	3,235	11,606	5,632	*797	*73	1,552	518
$10,000 under $20,000	3,311	3,511	285,603	43,765	16,713	3,283	33,052	29,441	*1,496	*963	2,739	3,770
$20,000 under $50,000	2,269	2,269	508,759	85,397	45,891	2,253	19,506	49,342	931	531	2,263	10,550
$50,000 under $100,000	120	120	59,713	7,943	4,440	120	3,503	6,296	112	190	120	1,941
$100,000 under $500,000	*19	22	18,747	*3,686	693	*19	*2,993	*3,257	*15	*53	*19	*1,504
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	783	783	44,887	—5,982	—2,750	783	—3,232	—	—	—	—	—
Retail trade: Food stores: Fruit stores and vegetable markets												
Returns with and without adjusted gross income, total	7,409	7,614	503,841	76,418	21,176	6,789	55,242	48,163	948	386	4,517	9,321
Returns with adjusted gross income, total	7,033	7,239	454,340	80,750	25,275	6,442	55,475	48,163	948	386	4,517	9,321
$1 under $5,000	2,239	2,239	33,343	5,894	994	1,714	4,990	*315	—	—	*255	*7
$5,000 under $10,000	1,577	1,577	37,393	10,353	410	1,576	9,943	2,939	*6	*1	1,081	297
$10,000 under $20,000	1,985	2,185	175,871	27,685	6,149	1,920	21,536	17,215	*687	*135	1,955	2,589
$20,000 under $50,000	1,142	1,148	154,055	29,553	13,159	1,142	18,394	21,538	*165	*135	1,136	4,149
$50,000 under $100,000	*83	*83	*47,621	*5,873	*4,375	*83	*1,498	*4,889	*83	*45	*83	*1,735
$100,000 under $500,000	**7	**7	**6,057	**1,392	**278	**7	**1,114	**1,267	**7	**70	**7	**554
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*375	*375	*49,501	*—4,332	*—4,099	*347	*—233	—	—	—	—	—
Retail trade: Food stores: Candy, nut, and confectionery stores												
Returns with and without adjusted gross income, total	7,274	7,274	262,085	78,173	20,937	6,582	57,236	48,109	*1,263	*258	4,944	8,370
Returns with adjusted gross income, total	6,631	6,631	233,889	79,048	22,305	6,139	58,741	48,109	*1,263	*258	4,944	8,370
$1 under $5,000	*1,501	*1,501	*30,119	*3,410	*3,123	*1,009	*287	*608	—	—	*490	*68
$5,000 under $10,000	*1,690	*1,690	*61,672	*11,800	*8,664	*1,690	*3,136	*4,738	*503	*6	*1,469	*623
$10,000 under $20,000	2,107	2,107	92,133	27,807	9,041	2,107	18,766	18,703	*710	*245	1,852	2,518
$20,000 under $50,000	*1,263	*1,263	*27,494	*32,574	*1,839	*1,263	*30,735	*21,444	—	—	*1,263	*4,269
$50,000 under $100,000	*50	*50	*2,471	*3,455	*—362	*50	*3,817	*2,818	*50	*7	*50	*896
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*643	*643	*28,196	*—873	*—1,368	*443	*495	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Food stores: Retail bakeries												
Returns with and without adjusted gross income, total	12,676	12,976	850,333	188,704	112,721	10,687	73,983	117,518	3,787	2,343	10,397	21,452
Returns with adjusted gross income, total	12,522	12,753	834,373	187,089	113,187	10,561	73,902	117,516	3,787	2,343	10,397	21,452
$1 under $5,000	1,719	1,719	84,352	5,656	5,674	961	—18	*1,259	—	—	*554	*150
$5,000 under $10,000	2,697	2,697	90,581	20,299	14,548	2,143	5,753	8,231	*476	*36	2,136	1,048
$10,000 under $20,000	5,184	5,383	285,257	78,744	36,912	4,735	41,832	48,655	1,920	1,298	4,785	8,078
$20,000 under $50,000	2,855	2,855	321,920	73,695	48,907	2,655	24,988	53,741	*1,326	*792	2,855	10,760
$50,000 under $100,000	*26	*26	*16,196	*1,674	*1,206	*26	*468	*1,412	*26	*113	*26	*381
$100,000 under $500,000	*41	*73	*36,067	*6,821	*5,942	*41	*879	*6,216	*39	*104	*41	*3,037
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*154	*223	*15,960	*—385	*—466	*126	*61	—	—	—	—	—
Retail trade: Food stores: Other food stores												
Returns with and without adjusted gross income, total	13,524	13,531	1,104,660	173,103	58,209	12,414	114,894	102,819	2,640	1,468	8,780	20,196
Returns with adjusted gross income, total	13,081	13,088	1,030,182	184,273	64,024	11,971	120,249	102,819	2,640	1,468	8,780	20,196
$1 under $5,000	2,764	2,764	99,479	7,724	3,248	2,074	4,478	*308	—	—	*326	*27
$5,000 under $10,000	3,089	3,089	317,369	22,397	9,742	2,869	12,655	5,842	*45	*7	2,123	618
$10,000 under $20,000	4,558	4,565	283,415	64,102	22,126	4,558	41,976	34,639	941	818	3,727	4,844
$20,000 under $50,000	2,353	2,353	235,392	68,478	20,211	2,353	48,267	48,189	1,435	731	2,353	10,231
$50,000 under $100,000	*298	*298	*91,324	*19,343	*6,356	*298	*10,987	*11,964	*218	*109	*232	*3,900
$100,000 under $500,000	*19	*19	*3,203	*2,229	*343	*19	*1,886	*1,777	*3	*3	*19	*778
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*443	*443	*74,478	*—11,170	*—5,815	*443	*—5,355	—	—	—	—	—
Retail trade: Automotive dealers and service stations: Total												
Returns with and without adjusted gross income, total	243,023	251,825	40,954,279	3,142,057	1,575,828	227,833	1,568,229	2,003,740	68,147	26,889	165,240	410,017
Returns with adjusted gross income, total	228,226	236,403	38,715,536	3,258,814	1,684,856	215,686	1,593,958	2,003,740	68,147	26,889	165,227	409,812
$1 under $5,000	42,303	42,839	3,752,883	114,519	30,840	37,645	83,679	6,895	*632	*45	4,923	696
$5,000 under $10,000	60,190	61,821	8,679,914	447,488	221,623	55,466	225,843	143,512	11,341	2,275	39,415	14,547
$10,000 under $20,000	78,500	82,320	12,908,724	1,117,433	561,289	76,228	556,144	651,443	32,637	9,881	73,740	93,774
$20,000 under $50,000	42,583	44,754	12,055,801	1,204,321	687,743	41,885	516,578	893,087	20,333	10,353	42,479	185,782
$50,000 under $100,000	3,917	4,066	2,589,144	253,757	124,996	3,909	128,761	206,037	2,743	2,911	3,917	65,774
$100,000 under $500,000	737	787	874,815	111,105	36,686	737	74,219	94,936	449	1,262	737	44,245
$500,000 under $1,000,000	**18	**18	**54,255	**10,213	**1,479	**18	**8,734	**7,830	**29	**142	**16	**5,184
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	14,797	15,422	2,238,742	—116,757	—89,028	12,247	—27,729	—	—	—	*13	*205

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Automotive dealers and service stations: New and used car dealers												
Returns with and without adjusted gross income, total	14,200	14,209	4,512,839	243,916	108,162	13,224	137,754	191,117	3,440	2,174	9,996	51,267
Returns with adjusted gross income, total	13,047	13,051	4,125,403	271,766	132,557	12,451	139,209	191,117	**3,440	**2,174	9,991	51,250
$1 under $5,000	2,105	2,106	127,804	5,239	2,300	1,957	2,939	*413	**	**	*272	*22
$5,000 under $10,000	2,325	2,325	230,976	16,531	6,823	1,923	9,708	3,744	30	6	1,315	342
$10,000 under $20,000	4,502	4,503	668,426	62,496	18,761	4,474	43,735	36,382	1,487	471	4,314	5,112
$20,000 under $50,000	3,006	3,006	1,501,052	93,015	52,403	2,994	40,612	70,816	1,193	653	2,981	15,561
$50,000 under $100,000	888	886	1,122,943	59,552	34,531	880	25,021	48,941	585	394	886	15,639
$100,000 under $500,000	218	220	429,022	32,035	18,204	218	15,831	28,246	142	587	218	12,815
$500,000 under $1,000,000	5	5	*45,178	*2,886	*1,535	5	1,363	*2,575	3	63	5	1,559
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,153	1,158	387,536	−27,850	−26,395	773	−1,455	—	—	—	*5	*17
Retail trade: Automotive dealers and service stations: Used car dealers												
Returns with and without adjusted gross income, total	39,740	40,387	4,694,006	483,751	155,521	38,212	309,230	298,315	6,052	1,788	27,239	62,055
Returns with adjusted gross income, total	37,357	37,788	4,355,492	486,411	170,138	34,350	316,273	298,315	6,052	1,788	27,233	61,879
$1 under $5,000	9,375	9,375	620,818	24,417	8,061	7,456	16,356	2,018	*6	*1	*1,514	*186
$5,000 under $10,000	9,873	10,094	897,107	74,029	21,238	9,556	52,791	24,966	1,657	233	7,963	2,633
$10,000 under $20,000	10,853	11,053	1,240,733	150,451	50,486	10,089	99,965	89,514	2,201	494	10,506	13,943
$20,000 under $50,000	6,849	6,853	1,307,012	200,386	76,997	6,844	123,389	151,817	1,998	652	6,843	33,068
$50,000 under $100,000	344	350	253,948	23,569	11,178	342	12,391	18,028	159	296	344	5,799
$100,000 under $500,000	**63	**63	**35,876	**13,559	**2,178	**63	**11,381	**11,872	**31	**112	**63	**6,250
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,383	2,599	338,514	−22,660	−14,617	1,862	−8,043	—	—	—	*6	*176
Retail trade: Automotive dealers and service stations: Auto and home supply stores												
Returns with and without adjusted gross income, total	28,513	28,820	2,855,839	445,862	206,225	26,726	239,637	299,119	9,358	3,938	21,102	63,353
Returns with adjusted gross income, total	27,741	27,848	2,774,293	452,292	211,752	26,028	240,540	299,119	9,358	3,938	21,102	63,353
$1 under $5,000	4,940	4,940	304,419	13,912	−1,171	4,518	15,083	*742	—	—	*613	*71
$5,000 under $10,000	4,827	4,827	296,579	38,381	12,635	4,338	23,746	12,553	*943	*402	3,153	1,128
$10,000 under $20,000	10,934	11,001	845,208	163,527	55,433	10,848	108,094	101,247	4,362	1,955	10,303	14,599
$20,000 under $50,000	6,357	6,373	1,160,372	184,228	115,969	5,841	68,259	136,820	3,469	1,087	6,350	29,421
$50,000 under $100,000	554	554	143,558	35,594	17,658	554	17,936	30,842	474	301	554	10,415
$100,000 under $500,000	**129	**153	**84,157	**18,650	**11,228	**129	**7,422	**16,915	**110	**193	**129	**7,719
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	772	772	81,545	−8,430	−5,527	698	−903	—	—	—	—	—

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•Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Automotive dealers and service stations: Gasoline service stations												
Returns with and without adjusted gross income, total	145,708	150,910	27,450,058	1,787,575	1,058,964	137,329	728,611	1,078,516	46,814	17,233	**97,728	**201,879
Returns with adjusted gross income, total	136,996	141,843	26,204,586	1,834,014	1,092,625	130,192	741,189	1,078,516	46,814	17,233	97,726	201,867
$1 under $5,000	23,599	23,646	2,597,757	64,972	20,803	21,651	44,169	3,414	*403	*28	2,496	216
$5,000 under $10,000	39,849	40,821	5,110,380	298,189	178,733	36,362	119,456	96,734	8,578	1,617	25,213	9,855
$10,000 under $20,000	48,173	50,552	9,908,313	682,610	417,808	47,064	264,802	388,602	23,105	8,481	44,680	54,774
$20,000 under $50,000	23,400	24,742	7,578,490	644,890	418,240	23,121	226,850	479,427	13,263	7,241	23,362	95,630
$50,000 under $100,000	1,780	1,880	918,111	112,338	53,187	1,779	59,151	90,812	1,341	1,464	1,780	28,832
$100,000 under $500,000	190	197	91,685	27,659	4,267	190	23,392	23,066	119	335	190	10,871
$500,000 under $1,000,000	**5	**5	**1,850	**3,356	**−213	**5	**3,569	**2,441	**5	*67	**5	**1,689
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	8,712	9,067	1,245,472	−48,439	−33,861	7,137	−12,578	—	—	—	**	**
Retail trade: Automotive dealers and service stations: Other aircraft, marine, and automotive dealers												
Returns with and without adjusted gross income, total	17,820	17,899	1,441,437	246,321	48,958	17,199	197,365	184,155	3,481	2,252	11,456	37,060
Returns with adjusted gross income, total	15,794	15,873	1,255,762	260,144	57,584	15,373	202,560	184,155	3,481	2,252	11,456	37,060
$1 under $5,000	2,572	2,572	102,085	6,931	847	2,351	6,084	*308	*222	*16	*28	*1
$5,000 under $10,000	3,748	3,754	204,872	26,051	2,194	3,719	23,857	6,317	*354	*33	2,095	810
$10,000 under $20,000	5,211	5,211	246,042	73,856	18,801	5,106	55,055	42,991	1,725	504	5,085	6,372
$20,000 under $50,000	3,714	3,780	510,875	102,778	24,134	3,648	78,644	75,618	897	868	3,699	15,435
$50,000 under $100,000	390	396	150,586	25,265	8,442	390	16,823	19,455	219	740	390	5,278
$100,000 under $500,000	156	157	39,689	23,294	3,216	156	20,078	18,433	**64	**93	156	6,416
$500,000 under $1,000,000	3	3	*1,813	*1,969	*−50	3	2,019	*1,033	**	**	3	948
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,826	1,826	185,675	−13,823	−8,626	1,826	−5,195	—	—	—	—	—
Retail trade: Apparel and accessory stores: Total												
Returns with and without adjusted gross income, total	61,239	62,873	3,937,848	960,069	313,432	55,962	648,637	665,625	14,452	5,639	45,116	155,569
Returns with adjusted gross income, total	58,892	58,326	3,767,750	997,973	357,243	52,787	640,730	665,625	14,452	5,639	45,111	155,552
$1 under $5,000	9,755	9,755	251,467	29,859	4,598	7,927	24,261	2,399	*67	*23	1,627	476
$5,000 under $10,000	11,884	12,010	543,229	88,810	33,773	9,859	55,037	31,721	1,820	227	8,977	3,825
$10,000 under $20,000	17,806	17,823	790,804	256,361	59,506	17,504	196,855	150,754	5,374	1,758	17,969	22,733
$20,000 under $50,000	15,312	16,548	1,626,504	457,525	199,887	15,262	257,638	345,095	6,069	2,291	15,289	77,350
$50,000 under $100,000	1,843	1,883	473,405	121,473	53,483	1,843	67,990	96,955	955	1,047	1,837	31,885
$100,000 under $500,000	287	302	81,825	39,867	6,027	287	33,830	34,103	163	168	287	16,199
$500,000 under $1,000,000	**5	**5	**416	**5,088	**−31	**5	**5,119	**4,598	*4	*25	**5	**3,104
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	4,347	4,547	170,096	−37,904	−43,811	3,175	5,907	—	—	—	*5	*17
Retail trade: Apparel and accessory stores: Men's and boys' clothing and furnishings stores												
Returns with and without adjusted gross income, total	5,857	5,857	642,635	103,285	51,150	5,449	52,135	78,999	1,818	588	4,690	19,433
Returns with adjusted gross income, total	5,379	5,379	612,330	113,540	62,993	4,987	50,547	78,999	1,818	588	4,690	19,433
$1 under $5,000	*421	*421	*10,678	*795	*205	*95	*580	—	—	—	—	—
$5,000 under $10,000	*1,319	*1,319	*91,324	*9,990	*1,530	*1,319	*8,460	*3,305	*316	*54	*1,119	*342
$10,000 under $20,000	1,725	1,725	109,044	25,434	9,339	1,709	16,095	15,786	*595	*115	1,057	2,461
$20,000 under $50,000	1,473	1,473	179,253	45,644	27,296	1,423	18,348	34,309	*603	*167	1,473	7,798
$50,000 under $100,000	410	410	204,492	27,617	22,792	410	4,825	22,234	295	241	410	7,181
$100,000 under $500,000	*31	*31	*17,539	*4,060	*1,831	*31	*2,229	*3,365	*8	*1	*31	*1,653
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*478	*478	*30,305	*−10,255	*−11,843	*462	*1,588	—	—	—	—	—

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•Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Apparel and accessory stores: Women's ready-to-wear stores												
Returns with and without adjusted gross income, total	16,685	17,476	1,027,115	282,926	52,133	15,268	210,793	189,522	4,959	2,327	11,623	44,508
Returns with adjusted gross income, total	15,080	15,671	960,918	274,913	64,374	13,911	210,539	189,522	4,959	2,327	11,623	44,508
$1 under $5,000	2,472	2,472	69,578	7,351	−687	2,251	8,038	*287		—	*230	*18
$5,000 under $10,000	2,991	2,991	130,308	23,393	7,724	2,130	15,669	9,383	*711	*150	2,075	1,176
$10,000 under $20,000	4,954	4,971	270,416	72,954	5,686	4,867	67,258	44,056	2,007	861	4,656	6,344
$20,000 under $50,000	4,176	4,750	411,077	132,415	40,566	4,176	91,849	103,401	1,889	818	4,175	24,559
$50,000 under $100,000	391	391	65,821	24,779	9,915	391	14,864	20,230	305	439	391	6,247
$100,000 under $500,000	93	93	13,830	11,930	1,194	93	10,736	10,267	*44	*38	93	4,912
$500,000 under $1,000,000	3	3	*88	*2,091	*—24	3	2,115	*1,876	3	23	3	1,250
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,605	1,805	66,197	−11,987	−12,241	1,355	254	—	—	—	—	—
Retail trade: Apparel and accessory stores: Women's accessory and specialty stores												
Returns with and without adjusted gross income, total	5,094	5,094	214,437	82,253	23,918	4,625	58,335	56,101	765	158	4,274	13,385
Returns with adjusted gross income, total	5,057	5,057	211,462	82,778	24,171	4,588	58,607	56,101	765	156	4,274	13,385
$1 under $5,000	*1,261	*1,261	*18,064	*2,990	*—1,547	*992	*4,537	*494	—	—	*522	*322
$5,000 under $10,000	*814	*814	*40,309	*6,280	*1,364	*614	*4,916	*2,120	—	—	*614	*255
$10,000 under $20,000	1,510	1,510	22,865	22,279	3,281	1,510	19,018	13,704	*475	*51	1,482	2,280
$20,000 under $50,000	1,245	1,245	88,859	37,013	15,492	1,245	21,521	28,454	*274	*84	1,229	6,733
$50,000 under $100,000	*224	*224	*40,958	*13,871	*5,550	*224	*8,321	*11,051	*13	*21	*224	*3,874
$100,000 under $500,000	*3	*3	*407	*345	*51	*3	*294	*278	*3	(1) *	*3	*121
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*37	*37	*2,975	*—525	*—253	*37	*—272	—	—	—	—	—
Retail trade: Apparel and accessory stores: Family clothing stores												
Returns with and without adjusted gross income, total	8,623	8,923	653,393	138,927	50,467	7,859	88,460	94,793	1,491	937	5,919	23,129
Returns with adjusted gross income, total	8,472	8,772	647,259	141,629	51,590	7,852	90,039	94,793	1,491	937	5,919	23,129
$1 under $5,000	2,007	2,007	69,231	7,000	3,683	1,390	3,317	*652	*67	*23	*405	*24
$5,000 under $10,000	2,011	2,135	141,506	14,326	4,808	2,008	9,520	*4,023	*268	*35	*1,138	*520
$10,000 under $20,000	1,573	1,573	48,689	21,509	1,377	1,573	20,132	12,905	*169	*93	1,501	1,966
$20,000 under $50,000	2,583	2,725	318,536	72,253	34,053	2,583	38,200	56,149	628	587	2,577	12,050
$50,000 under $100,000	213	247	54,323	13,741	5,085	213	8,656	10,025	105	133	213	3,459
$100,000 under $500,000	**85	**85	**16,974	**12,800	**2,586	**85	**10,214	**11,039	**54	**68	**85	**5,110
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*151	*151	*6,134	*—2,702	*—1,123	*7	*—1,579	—	—	—	—	—

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1Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Apparel and accessory stores: Shoe stores												
Returns with and without adjusted gross income, total	7,821	8,140	617,158	135,935	68,178	7,597	67,757	89,939	1,714	664	6,277	18,862
Returns with adjusted gross income, total	7,616	7,935	612,796	138,757	73,402	7,392	65,355	89,939	1,714	664	6,272	18,845
$1 under $5,000	*1,298	*1,298	*31,575	*3,337	*1,859	*1,173	*1,478	*377	—	—	*221	*29
$5,000 under $10,000	*804	*804	*20,514	*6,640	*2,670	*804	*3,970	*2,712	—	—	*759	*356
$10,000 under $20,000	2,831	2,831	215,626	42,551	22,436	2,732	20,115	22,551	*422	*273	2,609	3,267
$20,000 under $50,000	2,569	2,879	329,543	77,901	44,691	2,569	33,210	56,976	1,283	389	2,569	12,344
$50,000 under $100,000	*92	*92	*11,226	*5,179	*1,289	*92	*3,890	*4,685	—	—	*92	*1,608
$100,000 under $500,000	*22	*31	*4,310	*3,149	*457	*22	*2,692	*2,638	*9	*2	*22	*1,241
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*205	*205	*4,360	*—2,822	*—5,224	*205	*2,402	—	—	—	*5	*17
Retail trade: Apparel and accessory stores: Furriers and fur shops												
Returns with and without adjusted gross income, total	*1,451	*1,451	*33,091	*7,631	*2,054	*1,451	*5,477	*3,744	—	—	*294	*876
Returns with adjusted gross income, total	*1,181	*1,181	*29,072	*6,760	*3,347	*1,181	*5,413	*3,744	—	—	*294	*876
$1 under $5,000	*887	*887	*12,508	*3,413	*—965	*887	*4,378	—	—	—	—	—
$5,000 under $10,000	*222	*222	*6,553	*1,709	*1,342	*222	*367	*577	—	—	*222	*70
$10,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	—	—	—	—	—	—	—	—	—	—	—	—
$50,000 under $100,000	*72	*72	*6,011	*3,838	*2,970	*72	*668	*3,167	—	—	*72	*806
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*270	*270	*4,019	*—1,229	*—1,293	*270	*64	—	—	—	—	—
Retail trade: Apparel and accessory stores: Other apparel and accessory stores												
Returns with and without adjusted gross income, total	15,797	15,932	750,019	233,482	65,532	13,804	167,850	155,791	3,777	980	12,129	36,296
Returns with adjusted gross income, total	14,196	14,331	693,913	241,866	77,366	12,965	164,500	155,791	3,777	980	12,125	36,296
$1 under $5,000	1,409	1,409	39,833	3,973	2,050	1,139	1,923	*589	—	—	*249	*83
$5,000 under $10,000	3,723	3,725	110,715	26,472	14,337	2,782	12,135	9,801	*535	*78	2,850	1,108
$10,000 under $20,000	5,213	5,213	126,182	71,834	17,407	5,213	54,227	41,750	1,705	365	5,184	6,415
$20,000 under $50,000	3,349	3,476	299,336	96,254	37,789	3,349	58,465	68,781	1,258	251	3,349	14,703
$50,000 under $100,000	447	447	88,574	32,963	5,882	447	27,081	25,852	243	221	441	8,973
$100,000 under $500,000	**55	**61	**29,293	**10,570	**—99	**55	**10,669	**9,218	*48	*65	**55	**5,018
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,601	*1,601	*56,106	*—8,384	*—11,834	*839	*3,450	—	—	—	—	—

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1Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Furniture and home furnishings stores: Total												
Returns with and without adjusted gross income, total	108,085	108,778	7,840,841	1,543,831	645,160	103,499	898,471	1,031,746	26,045	8,376	76,439	228,932
Returns with adjusted gross income, total	101,149	101,732	7,383,834	1,611,953	691,989	97,258	919,964	1,031,746	26,045	8,376	76,239	226,746
$1 under $5,000	18,172	18,207	647,966	44,072	2,186	16,802	41,886	2,706	*338	*5	1,955	261
$5,000 under $10,000	21,769	21,769	1,003,421	162,756	71,993	20,661	90,763	54,741	5,940	896	14,276	5,518
$10,000 under $20,000	37,230	37,230	2,060,120	546,287	193,261	36,016	353,026	322,504	8,565	2,251	36,033	49,256
$20,000 under $50,000	20,487	20,976	2,669,548	587,052	303,135	20,354	263,917	426,405	9,449	3,533	20,485	90,339
$50,000 under $100,000	3,004	3,041	780,601	194,880	97,943	2,938	96,937	159,011	1,438	906	3,003	52,672
$100,000 under $500,000	478	499	221,010	68,229	23,317	478	44,912	57,422	308	677	478	26,011
$500,000 under $1,000,000	5	6	*895	*3,397	*1	5	3,396	*2,093	3	17	5	1,554
$1,000,000 or more	4	4	*273	*5,280	*153	4	5,127	4,864	4	91	4	3,135
Returns with no adjusted gross income	6,936	7,046	456,807	−88,322	−46,829	5,241	−21,493	—	—	—	*200	*186
Retail trade: Furniture and home furnishings stores: Furniture stores												
Returns with and without adjusted gross income, total	26,969	27,097	2,304,840	430,242	207,708	25,099	222,534	309,980	8,559	2,415	18,545	77,495
Returns with adjusted gross income, total	24,944	24,963	2,186,833	452,172	217,318	23,753	234,854	309,980	8,559	2,415	18,545	77,495
$1 under $5,000	4,884	4,884	150,219	11,795	1,021	4,739	10,774	*362	*139	*1	*221	*8
$5,000 under $10,000	5,133	5,133	292,764	39,321	25,397	4,685	13,924	13,571	*1,382	*204	3,600	1,536
$10,000 under $20,000	7,697	7,697	497,407	110,912	48,239	7,182	62,673	68,315	2,104	481	7,496	10,743
$20,000 under $50,000	5,642	5,644	711,468	166,997	75,498	5,559	91,499	122,766	2,284	1,407	5,640	25,346
$50,000 under $100,000	1,359	1,359	399,005	88,149	52,815	1,359	35,334	74,421	531	239	1,359	25,161
$100,000 under $500,000	226	242	135,422	31,772	14,356	226	17,416	27,533	118	69	226	12,627
$500,000 under $1,000,000	**3	*4	**548	**3,226	**—8	**3	**3,234	**3,012	**3	**14	**3	**2,074
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	2,025	2,134	118,007	−21,930	−9,610	1,346	−12,320	—	—	—	—	—
Retail trade: Furniture and home furnishings stores: Home furnishings, except appliances												
Returns with and without adjusted gross income, total	36,360	36,360	2,155,804	533,751	188,535	34,419	345,216	348,135	9,092	2,996	26,812	75,252
Returns with adjusted gross income, total	34,961	34,961	2,048,125	556,346	199,479	33,521	356,867	348,135	9,092	2,996	26,612	75,066
$1 under $5,000	5,628	5,628	229,242	11,886	−179	4,834	12,065	*566	—	—	*690	*31
$5,000 under $10,000	7,248	7,248	348,801	51,463	26,026	6,851	25,437	15,850	2,095	452	4,533	1,296
$10,000 under $20,000	13,841	13,841	583,384	206,174	53,310	13,642	154,864	121,610	3,196	808	13,145	19,051
$20,000 under $50,000	7,126	7,126	699,488	197,021	97,866	7,076	99,155	138,330	3,067	1,018	7,126	28,780
$50,000 under $100,000	991	991	159,913	67,465	19,709	991	47,756	53,465	643	278	991	18,175
$100,000 under $500,000	124	124	25,241	17,689	2,752	124	14,937	14,158	67	363	124	6,355
$500,000 under $1,000,000	**3	**3	**56	**2,648	**—5	**3	**2,653	**2,156	**2	**77	**3	**1,388
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,399	1,399	109,679	−22,595	−10,944	898	−11,651	—	—	—	*200	*186
Retail trade: Furniture and home furnishings stores: Household appliance stores												
Returns with and without adjusted gross income, total	14,824	15,045	1,573,505	213,902	135,242	13,688	78,660	149,797	3,649	1,282	10,247	31,969
Returns with adjusted gross income, total	12,942	13,163	1,476,020	224,161	148,117	12,031	78,044	149,797	3,649	1,282	10,247	31,969
$1 under $5,000	1,670	1,670	81,433	4,289	1,924	1,392	2,365	*5	—	—	—	—
$5,000 under $10,000	2,794	2,794	132,635	21,460	9,479	2,560	11,981	8,296	*443	*89	1,869	837
$10,000 under $20,000	4,487	4,487	283,322	65,824	34,378	4,068	31,448	39,273	*968	*166	4,387	6,107
$20,000 under $50,000	3,884	4,105	911,934	119,910	95,193	3,884	24,717	91,922	2,146	725	3,884	20,630
$50,000 under $100,000	51	51	34,283	3,397	1,703	51	1,694	2,540	*37	*284	51	544
$100,000 under $500,000	**56	**56	**32,413	**9,281	**5,440	**56	**3,841	*7,771	*55	*18	**56	**3,851
$500,000 under $1,000,000	**	**	**	**	**	**	**	—	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,882	1,882	97,485	−10,259	−12,875	1,655	2,616	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Furniture and home furnishings stores: Radio, television, and music stores												
Returns with and without adjusted gross income, total	29,984	30,276	1,806,492	368,250	113,675	29,347	254,575	228,562	6,789	1,697	20,879	45,246
Returns with adjusted gross income, total	28,353	28,645	1,674,856	382,443	127,075	28,004	255,368	228,562	6,789	1,697	20,879	45,246
$1 under $5,000	5,997	6,025	187,072	16,120	−580	5,844	16,700	1,773	*199	*4	*1,044	*222
$5,000 under $10,000	6,594	6,594	229,221	50,512	11,091	6,565	39,421	17,034	2,020	151	4,274	1,859
$10,000 under $20,000	11,205	11,205	696,007	161,377	57,334	11,104	104,043	93,306	2,295	796	11,005	13,355
$20,000 under $50,000	3,853	4,101	346,658	103,723	34,578	3,853	69,145	75,790	1,950	384	3,853	15,871
$50,000 under $100,000	624	640	187,400	37,898	23,716	558	14,182	30,422	248	118	623	9,519
$100,000 under $500,000	**80	**80	**28,498	**12,813	**936	**80	**11,877	**10,237	**77	**244	**80	**4,620
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,631	1,631	131,636	−14,193	−13,400	1,343	−793	—	—	—	—	—
Retail trade: Eating and drinking places: Total												
Returns with and without adjusted gross income, total	254,025	262,878	15,418,651	2,699,549	1,005,138	230,782	1,694,413	1,713,189	58,715	35,260	150,851	336,080
Returns with adjusted gross income, total	228,232	235,313	14,020,368	2,883,196	1,157,806	211,454	1,725,390	1,713,189	58,710	35,260	150,806	335,418
$1 under $5,000	59,632	60,611	2,049,571	158,020	45,391	50,568	112,629	12,684	1,692	269	7,553	1,003
$5,000 under $10,000	59,544	61,315	2,596,633	438,104	194,331	54,958	243,773	148,364	13,470	2,478	40,865	15,912
$10,000 under $20,000	71,044	72,815	4,264,731	1,014,978	375,232	68,399	639,746	585,964	23,039	10,528	65,517	84,652
$20,000 under $50,000	33,487	35,732	3,700,632	923,245	395,283	33,070	527,962	681,649	17,180	15,849	32,353	134,350
$50,000 under $100,000	3,955	4,381	1,093,379	252,280	111,111	3,889	141,169	205,571	2,819	4,401	3,948	62,738
$100,000 under $500,000	559	647	307,482	88,037	36,127	559	51,910	74,502	502	1,879	559	33,849
$500,000 under $1,000,000	8	8	*6,035	*5,148	*548	8	4,600	*3,761	5	47	8	2,101
$1,000,000 or more	3	4	*1,905	*3,384	*—217	3	3,601	*714	3	9	3	813
Returns with no adjusted gross income	25,793	27,565	1,396,283	−183,647	−152,670	19,308	−30,977	—	*5	(*)	45	662
Retail trade: Eating and drinking places: Eating places												
Returns with and without adjusted gross income, total	172,894	176,404	11,183,690	1,934,381	719,502	158,371	1,214,879	1,224,854	39,912	27,610	104,561	248,068
Returns with adjusted gross income, total	155,766	158,770	10,145,836	2,059,178	815,832	145,955	1,243,346	1,224,854	39,912	27,610	104,521	245,540
$1 under $5,000	38,651	39,072	1,472,812	105,397	24,521	33,696	80,876	7,893	*1,000	*179	5,017	685
$5,000 under $10,000	42,363	43,070	1,816,357	316,187	123,172	39,715	193,015	104,774	9,273	1,847	29,174	10,988
$10,000 under $20,000	47,844	48,303	2,885,637	690,198	259,270	46,319	430,928	393,426	14,367	7,163	44,546	56,528
$20,000 under $50,000	22,764	23,938	2,969,309	843,354	273,496	22,347	369,858	471,411	12,318	12,737	21,846	91,083
$50,000 under $100,000	3,423	3,783	997,686	217,744	101,307	3,357	118,437	177,381	2,475	3,926	3,417	54,055
$100,000 under $500,000	511	593	296,046	78,358	33,727	511	44,631	66,000	471	1,702	511	29,536
$500,000 under $1,000,000	7	7	*6,004	*4,556	*556	7	4,000	*3,255	5	47	7	1,852
$1,000,000 or more	3	4	*1,905	*3,384	*—217	3	3,601	*714	3	9	3	813
Returns with no adjusted gross income	17,128	17,634	1,037,854	−124,797	−96,330	12,416	−28,467	—	—	—	40	526

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Eating and drinking places: Drinking places												
Returns with and without adjusted gross income, total	83,553	86,474	4,232,961	795,893	285,634	74,596	510,059	512,934	19,896	8,139	47,405	96,370
Returns with adjusted gross income, total	74,453	76,543	3,874,532	860,197	341,974	67,269	518,223	512,934	19,891	8,139	47,399	96,148
$1 under $5,000	21,118	21,539	576,759	53,433	20,870	17,209	32,563	4,774	*692	*90	2,536	318
$5,000 under $10,000	17,864	18,245	760,276	127,215	71,159	15,726	56,056	48,108	4,848	846	11,940	5,048
$10,000 under $20,000	23,494	24,312	1,379,044	329,499	115,962	22,374	213,537	195,224	8,767	3,474	21,170	28,449
$20,000 under $50,000	11,326	11,794	1,031,323	296,291	121,787	11,309	176,504	223,482	5,141	3,026	11,103	48,078
$50,000 under $100,000	598	598	95,693	41,005	9,804	596	31,201	33,904	410	521	597	11,511
$100,000 under $500,000	**53	**55	**11,437	**10,754	**2,392	**53	**8,362	**9,442	35	182	**53	**4,744
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	9,100	9,931	358,429	−64,504	−56,340	7,327	−8,164	—	*5	(1) *	*6	*222
Retail trade: Miscellaneous retail stores: Total												
Returns with and without adjusted gross income, total	865,936	880,493	21,438,419	12,545,954	1,859,313	837,685	10,888,841	7,810,979	118,612	43,797	682,023	1,556,817
Returns with adjusted gross income, total	840,215	854,143	20,385,014	12,732,193	1,774,279	818,012	10,957,914	7,810,979	118,607	43,797	681,726	1,556,226
$1 under $5,000	139,052	141,169	1,943,503	372,121	76,817	124,201	295,304	35,690	2,864	262	26,739	3,628
$5,000 under $10,000	149,281	152,402	2,826,611	1,111,048	154,010	145,974	957,038	417,245	16,044	2,911	113,176	50,846
$10,000 under $20,000	352,108	358,194	6,183,666	5,181,880	500,002	349,290	4,681,878	3,022,296	50,557	13,860	342,994	472,311
$20,000 under $50,000	187,174	189,357	7,658,396	5,079,523	630,997	185,948	4,248,526	3,534,731	42,970	19,646	186,228	729,238
$50,000 under $100,000	10,805	11,068	1,371,659	692,779	167,562	10,804	525,217	562,297	5,156	5,482	10,795	185,200
$100,000 under $500,000	1,767	1,902	403,509	264,790	43,661	1,767	221,099	215,650	996	1,411	1,766	100,306
$500,000 under $1,000,000	17	17	1,886	10,934	−205	17	10,809	8,544	12	99	17	5,233
$1,000,000 or more	11	14	15,784	19,448	1,405	11	18,043	14,326	8	126	11	9,664
Returns with no adjusted gross income	25,721	26,350	1,053,405	−186,239	−114,966	19,673	−71,273	—	*5	(1) *	*297	*591
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores												
Returns with and without adjusted gross income, total	14,847	15,120	2,440,231	313,861	227,194	13,918	86,667	224,255	4,915	2,111	11,957	54,321
Returns with adjusted gross income, total	13,787	14,059	2,313,776	323,365	238,108	13,057	85,257	224,255	4,915	2,111	11,957	54,321
$1 under $5,000	*1,178	*1,178	*71,728	*3,272	*220	*957	*3,052	*24	—	—	*28	*1
$5,000 under $10,000	1,939	2,139	237,584	15,885	8,015	1,939	7,870	5,760	*532	*165	*1,275	*594
$10,000 under $20,000	3,594	3,594	500,500	52,765	44,937	3,394	7,828	30,277	1,121	175	3,594	4,642
$20,000 under $50,000	6,309	6,362	1,232,511	193,828	148,500	8,000	45,328	140,280	2,935	1,591	6,293	30,659
$50,000 under $100,000	666	673	222,356	42,262	30,668	666	11,614	35,563	274	141	666	12,685
$100,000 under $500,000	**101	**113	**49,097	**15,333	**5,768	**101	**9,565	**12,351	**53	**39	**101	**5,740
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,060	1,061	126,455	−9,504	−10,914	*861	*1,410	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Liquor stores												
Returns with and without adjusted gross income, total	22,954	23,374	4,063,025	367,235	181,047	21,542	186,188	246,371	5,751	3,467	15,847	58,377
Returns with adjusted gross income, total	21,186	21,586	3,804,999	386,281	192,011	20,112	194,270	246,371	5,751	3,467	15,843	58,326
$1 under $5,000	3,383	3,449	337,066	12,134	3,022	2,828	9,112	*1,122	—	—	*751	*127
$5,000 under $10,000	4,492	4,508	547,415	32,097	15,175	3,893	16,922	11,299	*581	*285	2,496	1,198
$10,000 under $20,000	6,440	6,507	898,074	95,848	42,889	6,440	52,959	49,664	1,594	422	5,747	7,604
$20,000 under $50,000	6,039	6,184	1,573,620	180,432	107,303	6,039	73,129	130,024	3,174	1,556	6,037	28,507
$50,000 under $100,000	642	720	239,287	38,878	17,078	642	21,800	31,610	321	1,028	642	9,891
$100,000 under $500,000	**170	**218	**109,537	**26,892	**6,544	**170	**20,348	**22,652	**81	176	**170	**10,999
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,768	1,788	258,026	−19,046	−10,964	1,430	−8,082	—	—	—	*4	*51
Retail trade: Miscellaneous retail stores: Used merchandise stores												
Returns with and without adjusted gross income, total	72,496	72,983	1,450,683	1,039,047	93,254	68,093	945,793	673,639	9,107	3,045	51,719	154,959
Returns with adjusted gross income, total	69,342	69,828	1,355,344	1,065,134	110,833	66,646	954,301	673,639	9,102	3,045	51,714	154,823
$1 under $5,000	15,538	15,538	228,720	39,806	3,432	13,401	36,374	3,213	*56	*6	2,483	386
$5,000 under $10,000	13,511	13,511	145,680	95,786	3,056	12,952	92,730	34,555	*843	*34	10,266	4,843
$10,000 under $20,000	24,174	24,589	352,428	345,878	27,412	24,174	318,268	204,007	4,853	1,370	22,922	31,966
$20,000 under $50,000	13,935	14,006	475,083	403,262	51,961	13,935	351,301	288,491	2,776	1,070	13,858	83,413
$50,000 under $100,000	1,830	1,830	103,224	121,295	20,207	1,830	101,088	95,962	468	300	1,830	31,867
$100,000 under $500,000	346	346	49,925	53,389	4,941	346	48,448	42,669	201	251	345	19,661
$500,000 under $1,000,000	**8	**8	**284	**5,918	**−176	**8	**6,094	**4,742	**5	14	**8	**3,067
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	3,154	3,155	95,319	−26,087	−17,579	1,447	−8,508	—	*5	(1) *	*5	*136
Retail trade: Miscellaneous retail stores: Sporting goods and bicycle shops												
Returns with and without adjusted gross income, total	36,427	36,632	1,680,281	484,560	100,307	34,847	384,253	302,483	7,301	1,891	26,852	58,814
Returns with adjusted gross income, total	34,447	34,652	1,557,443	495,230	112,369	33,294	382,861	302,483	7,301	1,891	26,786	58,571
$1 under $5,000	6,144	6,144	133,396	15,350	−5,184	5,867	20,534	*487	—	—	*848	*17
$5,000 under $10,000	6,721	6,721	288,669	47,977	8,085	6,081	39,892	18,258	*474	*105	4,941	2,407
$10,000 under $20,000	13,317	13,317	600,131	196,104	50,370	13,117	145,734	110,340	3,990	686	12,862	16,879
$20,000 under $50,000	8,004	8,209	485,253	215,653	53,463	7,969	162,190	155,508	2,610	942	7,874	32,842
$50,000 under $100,000	221	221	21,761	14,002	3,943	220	10,059	12,448	*202	*91	221	3,985
$100,000 under $500,000	**40	**40	**28,233	**6,144	**11,692	**40	**4,452	**5,442	**25	**67	**40	**2,641
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,980	1,980	122,838	−10,670	−12,062	1,553	1,392	—	—	—	*66	*243
Retail trade: Miscellaneous retail stores: Book stores												
Returns with and without adjusted gross income, total	10,085	10,113	332,577	139,240	17,927	9,885	121,313	90,252	2,524	423	7,078	19,559
Returns with adjusted gross income, total	9,839	9,867	313,153	142,967	21,349	9,639	121,638	90,252	2,524	423	7,078	19,559
$1 under $5,000	*1,677	1,705	28,192	*3,344	1,512	*1,677	*1,832	*228	—	—	*269	*22
$5,000 under $10,000	3,463	3,463	59,021	25,151	156	3,463	24,995	8,658	*845	*37	2,126	1,163
$10,000 under $20,000	2,681	2,681	114,942	42,909	8,154	2,481	34,755	25,715	*1,153	*214	2,965	3,939
$20,000 under $50,000	1,891	1,891	86,999	59,301	8,852	1,691	50,449	45,087	*682	*148	1,891	10,051
$50,000 under $100,000	79	*79	*13,389	*4,519	*1,370	*79	*3,149	*3,756	*13	*8	*79	*1,230
$100,000 under $500,000	**48	**48	**10,610	**7,763	**1,305	**48	**6,458	**6,808	**31	**16	**48	**3,154
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*246	*246	*19,424	*−3,747	*−3,422	*246	*−325	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Stationery stores												
Returns with and without adjusted gross income, total	3,477	3,477	308,800	83,657	46,968	3,461	36,691	60,632	929	305	2,540	16,727
Returns with adjusted gross income, total	3,239	3,239	299,528	84,394	48,232	3,239	36,162	60,632	**929	305	2,540	16,727
$1 under $5,000	*539	*539	*7,736	*1,677	*736	*539	*941	*389	—	—	*269	*48
$5,000 under $10,000	*223	*223	*7,656	*2,186	*223	*223	*1,963	*1,468	—	—	*222	*232
$10,000 under $20,000	*798	*798	*61,248	*11,275	*4,779	*798	*6,496	*4,419	199	44	*399	*565
$20,000 under $50,000	1,433	1,433	177,570	48,448	29,847	1,433	18,801	36,052	661	248	1,404	8,322
$50,000 under $100,000	*197	*197	*34,329	*14,143	*10,300	*197	*3,843	*12,584	*67	13	*197	*4,832
$100,000 under $500,000	*49	*49	*10,989	*6,665	*2,547	*49	*4,118	*5,720	**	—	*49	*2,728
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*238	*238	*9,272	*—737	*—1,266	*222	*529	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Jewelry stores												
Returns with and without adjusted gross income, total	28,932	29,034	1,308,965	485,109	193,579	26,961	271,730	311,451	6,700	1,836	21,409	72,272
Returns with adjusted gross income, total	27,712	27,814	1,273,837	459,937	201,608	25,990	268,329	311,451	6,700	1,836	21,409	72,272
$1 under $5,000	6,560	6,560	98,420	18,761	6,318	5,572	12,445	*2,629	*297	*67	*919	*295
$5,000 under $10,000	4,044	4,044	101,055	31,311	11,050	4,016	20,261	12,816	*834	*76	3,691	1,616
$10,000 under $20,000	9,373	9,373	365,792	139,011	61,651	8,792	77,360	86,194	2,450	622	9,174	13,784
$20,000 under $50,000	6,743	6,796	533,271	203,276	87,867	6,618	115,409	144,312	2,527	672	6,633	31,014
$50,000 under $100,000	881	930	160,119	58,534	32,267	881	26,247	50,144	520	213	881	17,634
$100,000 under $500,000	**111	**111	**15,189	**19,044	2,437	**111	**16,607	**15,356	**72	**186	**111	**7,929
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	—	**	**	**	**	**	**
Returns with no adjusted gross income	1,220	1,220	35,128	—4,828	—8,229	*971	*3,401	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Hobby, toy, and game shops												
Returns with and without adjusted gross income, total	18,630	18,755	302,724	272,975	15,554	17,876	257,421	167,213	3,905	821	15,498	32,919
Returns with adjusted gross income, total	18,277	18,277	246,409	274,783	14,328	17,523	260,455	167,213	3,905	821	15,498	32,919
$1 under $5,000	3,155	3,155	39,958	9,495	291	2,657	9,204	*1,452	—	—	*1,114	*165
$5,000 under $10,000	2,993	2,993	71,543	23,959	1,860	2,959	22,099	9,336	*569	*79	2,373	1,106
$10,000 under $20,000	7,125	7,125	72,772	101,354	10,568	6,903	90,786	58,116	1,723	267	7,014	8,901
$20,000 under $50,000	4,774	4,774	44,896	118,190	1,095	4,774	117,095	82,575	1,492	305	4,787	16,360
$50,000 under $100,000	199	199	15,526	12,432	321	199	12,111	8,945	*107	*157	199	2,664
$100,000 under $500,000	**31	**31	**1,714	*9,353	**193	**31	*9,160	*6,787	*14	*13	*31	**3,723
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*353	*478	*56,315	*—1,808	*1,226	*153	—3,034	—	—	—	—	—

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Camera and photographic supply stores												
Returns with and without adjusted gross income, total	2,215	2,215	168,870	45,825	16,778	2,215	29,047	31,572	616	179	2,148	7,278
Returns with adjusted gross income, total	2,215	2,215	168,870	45,825	16,778	2,215	29,047	31,572	616	179	2,148	7,278
$1 under $5,000	*269	*269	*4,390	*989	*966	*269	*23	*330	—	—	*269	*40
$5,000 under $10,000	*67	*67	*4,581	*476	*269	*67	*207	*56	—	—	*67	*2
$10,000 under $20,000	*1,026	*1,026	*13,894	*15,838	*704	*1,026	*15,134	*8,747	*495	*154	*959	*1,251
$20,000 under $50,000	*778	*778	*114,802	*22,352	*14,224	*778	*8,128	*17,080	*111	*21	*778	*3,828
$50,000 under $100,000	*55	*55	*28,849	*3,681	*310	*55	*3,371	*3,171	*6	*3	*55	*1,150
$100,000 under $500,000	*20	*20	*2,374	*2,489	*305	*20	*2,184	*2,188	*4	*1	*20	*1,007
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Gift, novelty, and souvenir shops												
Returns with and without adjusted gross income, total	37,485	37,838	931,823	552,887	32,602	34,711	520,285	359,216	8,359	3,876	28,934	80,177
Returns with adjusted gross income, total	34,990	35,335	896,975	565,334	38,767	33,327	526,567	359,216	8,359	3,876	28,735	80,039
$1 under $5,000	7,037	7,037	85,695	18,108	3,358	5,602	14,750	2,743	*548	*76	2,220	214
$5,000 under $10,000	6,582	6,710	110,486	49,851	—569	6,682	50,220	17,603	*897	*59	5,583	2,067
$10,000 under $20,000	11,791	11,915	260,298	173,604	8,257	11,763	165,347	102,523	2,894	622	11,525	15,831
$20,000 under $50,000	8,304	8,495	318,771	230,956	19,828	8,104	211,128	159,832	3,391	2,119	8,238	32,072
$50,000 under $100,000	1,003	1,003	91,341	65,694	3,718	1,003	61,976	54,177	492	637	996	18,198
$100,000 under $500,000	**173	**175	**30,384	**27,321	**4,175	**173	**23,146	**22,338	**137	**163	**173	**11,657
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	—	—	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	2,475	2,503	34,848	—12,447	—6,165	1,384	—6,282	—	—	—	*199	*138
Retail trade: Miscellaneous retail stores: Luggage and leather goods stores												
Returns with and without adjusted gross income, total	2,213	2,262	50,559	33,485	7,381	2,213	26,104	22,323	*315	*171	1,733	4,660
Returns with adjusted gross income, total	2,213	2,262	50,559	33,485	7,381	2,213	26,104	22,323	*315	*171	1,733	4,660
$1 under $5,000	*480	*480	*1,168	*1,274	*196	*480	*1,078	*70	*28	*2	*28	*8
$5,000 under $10,000	*651	*651	*2,796	*4,495	*—174	*651	*4,669	*2,382	—	—	*623	*337
$10,000 under $20,000	*396	*396	*5,255	*6,371	*—37	*396	*6,408	*3,457	*34	*40	*396	*503
$20,000 under $50,000	*631	*631	*29,862	*18,443	*6,528	*631	*11,915	*14,045	*204	*29	*631	*3,373
$50,000 under $100,000	*55	*104	*11,678	*2,902	*868	*55	*2,034	*2,389	*49	*100	*55	*439
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Sewing, needlework, and piece goods stores												
Returns with and without adjusted gross income, total	15,091	15,394	427,531	204,964	29,735	14,884	175,249	124,305	2,023	409	12,114	25,362
Returns with adjusted gross income, total	14,588	14,691	404,906	206,969	33,087	14,361	175,882	124,305	2,023	409	12,114	25,362
$1 under $5,000	2,552	2,552	30,868	7,183	—1,756	2,524	8,939	*520	—	—	*592	*50
$5,000 under $10,000	4,069	4,098	92,478	32,866	9,410	4,069	23,456	14,393	*378	*21	3,756	1,867
$10,000 under $20,000	4,610	4,610	71,720	68,289	5,780	4,411	62,529	39,683	*811	*76	4,409	6,453
$20,000 under $50,000	3,167	3,167	178,325	63,092	17,252	3,167	65,840	55,664	690	177	3,167	11,355
$50,000 under $100,000	*125	135	14,922	*7,629	495	*125	*7,134	*6,201	*112	*128	*125	*1,960
$100,000 under $500,000	**65	**129	**16,503	**9,910	**1,926	**65	**7,984	**7,844	**41	*7	**65	**3,677
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*503	*703	*22,625	*—3,985	*—4,352	*503	*367	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Mail order houses												
Returns with and without adjusted gross income, total	15,201	15,313	219,170	232,571	23,866	14,172	208,705	147,442	1,812	183	11,996	29,736
Returns with adjusted gross income, total	14,656	14,768	218,737	236,092	24,797	13,627	211,295	147,442	1,812	183	11,990	29,732
$1 under $5,000	2,169	2,169	19,852	7,134	377	1,981	8,757	*554	—	—	*591	*21
$5,000 under $10,000	2,431	2,543	48,144	18,464	8,726	2,210	9,738	*6,418	*422	*102	*1,543	*789
$10,000 under $20,000	5,456	5,456	82,639	78,615	8,933	5,456	71,682	48,223	*654	*52	5,258	8,033
$20,000 under $50,000	4,431	4,431	68,495	121,098	10,800	4,431	110,298	82,605	*517	*22	4,431	17,435
$50,000 under $100,000	*148	*148	*475	*9,090	*—272	*148	*9,362	*6,793	—	—	*148	*2,175
$100,000 under $500,000	**21	**21	*1,132	**3,691	**233	**21	**3,458	**2,849	*19	*7	**21	**1,279
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*545	*545	*433	*—3,521	*—931	*545	*—2,590	—	—	—	*6	*4
Retail trade: Miscellaneous retail stores: Merchandising machine operators												
Returns with and without adjusted gross income, total	20,242	20,243	555,277	340,769	73,118	19,983	267,653	217,944	7,455	4,922	16,538	41,318
Returns with adjusted gross income, total	20,160	20,161	553,184	343,169	72,482	19,929	270,687	217,944	7,455	4,922	16,538	41,318
$1 under $5,000	2,258	2,258	26,655	7,092	803	2,105	6,289	*366	*269	*36	*221	*1
$5,000 under $10,000	2,864	2,865	28,215	22,320	2,347	2,864	19,973	8,899	*795	*306	2,267	738
$10,000 under $20,000	9,593	9,593	219,827	138,972	18,106	9,526	120,866	80,820	3,956	1,631	8,734	11,064
$20,000 under $50,000	4,938	4,938	183,875	137,804	38,645	4,927	99,159	97,239	2,080	2,239	4,811	18,706
$50,000 under $100,000	457	457	92,307	29,554	12,271	457	17,283	23,878	320	644	455	7,650
$100,000 under $500,000	*50	*50	*2,305	*7,427	*910	*50	*7,117	*6,722	*35	*68	*50	*3,159
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*82	*82	*2,093	*—2,400	*634	*54	*—3,034	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Direct selling organizations												
Returns with and without adjusted gross income, total	448,587	454,932	2,359,962	6,323,079	240,712	441,122	6,082,358	3,756,106	32,757	10,640	369,488	678,363
Returns with adjusted gross income, total	443,028	449,103	2,325,623	6,346,573	243,087	435,945	6,103,486	3,756,106	32,757	10,640	369,471	678,344
$1 under $5,000	63,733	65,830	361,174	167,221	53,110	57,926	114,111	15,895	*483	*11	12,134	1,733
$5,000 under $10,000	77,296	78,570	389,106	579,060	40,031	76,812	539,059	215,899	5,947	1,154	57,962	26,225
$10,000 under $20,000	210,132	212,548	1,019,132	3,102,452	79,796	209,556	3,022,654	1,793,531	15,596	4,767	207,729	261,159
$20,000 under $50,000	89,415	89,803	477,016	2,321,423	57,936	88,199	2,263,487	1,588,330	9,657	3,893	89,194	319,753
$50,000 under $100,000	2,249	2,249	43,065	150,035	6,837	2,249	143,398	120,512	1,007	734	2,249	39,764
$100,000 under $500,000	**203	**203	**16,130	**26,352	**5,575	**203	**20,777	**21,839	**67	**81	**203	**9,710
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	5,559	5,829	34,339	—23,503	—2,375	5,177	—21,129	—	—	—	*17	*19

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Fuel and ice dealers												
Returns with and without adjusted gross income, total	12,403	12,436	1,032,892	156,786	57,015	12,153	99,771	103,089	2,323	1,358	8,789	21,551
Returns with adjusted gross income, total	11,314	11,347	941,799	162,058	59,177	11,286	102,879	103,089	2,323	1,358	8,789	21,551
$1 under $5,000	1,971	1,971	57,626	4,915	—644	1,943	5,559	*163	*221	*14	—	—
$5,000 under $10,000	2,059	2,074	88,326	15,884	4,179	2,059	11,705	5,974	*67	*18	1,558	752
$10,000 under $20,000	5,585	5,585	410,800	78,158	26,162	5,585	49,976	47,581	1,462	434	5,558	7,379
$20,000 under $50,000	1,561	1,578	290,473	44,977	20,694	1,561	24,263	35,335	465	387	1,539	7,601
$50,000 under $100,000	79	79	55,277	5,555	4,523	79	1,032	4,552	66	191	79	1,354
$100,000 under $500,000	**59	**60	**39,297	**12,567	**2,243	**59	**10,324	**9,584	42	314	**59	**4,465
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,089	1,089	91,093	—5,270	—2,162	867	—3,108	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Florists												
Returns with and without adjusted gross income, total	31,129	31,146	1,315,630	398,878	98,213	29,435	300,665	262,295	6,766	2,103	21,588	51,926
Returns with adjusted gross income, total	29,072	29,089	1,261,596	416,270	113,931	27,973	302,339	262,295	6,766	2,103	21,588	51,926
$1 under $5,000	7,332	7,332	146,628	19,430	3,309	6,778	16,121	2,464	*520	*39	*1,525	*236
$5,000 under $10,000	4,235	4,235	213,648	30,198	14,184	4,014	16,014	12,792	*1,133	*168	3,157	1,427
$10,000 under $20,000	10,227	10,227	348,999	149,075	21,345	10,028	127,730	91,379	2,692	670	9,626	14,346
$20,000 under $50,000	6,704	6,721	471,474	179,319	70,162	6,579	109,157	125,563	2,138	851	6,704	25,597
$50,000 under $100,000	489	489	73,653	27,364	4,584	489	22,780	22,267	*230	*304	489	6,883
$100,000 under $500,000	*85	*85	*7,194	*10,884	*347	*85	*10,537	*7,830	*53	*51	*85	*3,437
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,057	2,057	54,034	—17,392	—15,718	1,462	—1,674	—	—	—	—	—
Retail trade: Miscellaneous retail stores: Cigar stores and stands												
Returns with and without adjusted gross income, total	2,550	2,562	214,597	31,765	15,406	2,425	16,359	17,796	*173	*53	1,922	3,828
Returns with adjusted gross income, total	2,328	2,340	206,547	33,352	17,153	2,203	16,199	17,796	*173	*53	1,922	3,828
$1 under $5,000	*228	*228	*13,974	*831	*693	*228	*—62	*22	—	—	*28	*2
$5,000 under $10,000	*673	*673	*31,362	*4,739	*4,434	*673	*305	1978	—	—	*473	*90
$10,000 under $20,000	*965	*997	*86,768	*15,048	*8,122	*860	*6,924	*9,171	*132	*28	*979	*1,452
$20,000 under $50,000	*419	*419	*48,523	*11,246	*2,406	*419	*8,840	*6,279	*18	*7	*419	*1,795
$50,000 under $100,000	**23	**23	**26,020	**1,690	**1,498	**23	**192	**1,346	**23	**18	**23	**489
$100,000 under $500,000	**	**	**	**	**	**	**	**	**	**	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*222	*222	*8,050	*—1,587	*—1,747	*222	*160	—	—	—	—	—

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade: Miscellaneous retail stores: Other miscellaneous retail stores												
Returns with and without adjusted gross income, total	76,240	76,664	2,274,742	1,144,196	189,861	73,257	954,335	743,533	18,695	6,527	58,359	154,147
Returns with adjusted gross income, total	73,087	73,510	2,191,629	1,184,021	208,801	70,678	975,220	743,533	18,695	6,527	58,359	154,147
$1 under $5,000	12,975	12,975	230,257	34,485	6,060	11,513	28,425	2,919	*442	*11	2,477	263
$5,000 under $10,000	12,314	12,314	360,866	90,266	25,553	11,793	64,713	32,106	2,568	352	9,586	3,555
$10,000 under $20,000	27,568	27,757	578,447	413,689	72,072	27,337	341,617	253,687	5,538	1,626	26,198	40,284
$20,000 under $50,000	18,541	18,741	867,777	511,932	83,834	18,336	426,098	348,499	7,055	3,523	18,400	70,506
$50,000 under $100,000	1,477	1,498	125,271	89,052	16,803	1,477	72,249	70,332	950	804	1,476	21,977
$100,000 under $500,000	217	217	13,389	40,028	3,089	217	36,939	31,978	137	187	217	15,007
$500,000 under $1,000,000	**5	**8	**15,622	**4,569	**1,390	**5	**3,179	**4,014	**5	**24	**5	**2,555
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	3,153	3,154	83,113	−39,825	−18,940	2,579	−20,885	—	—	—	—	—
Retail trade: Retail trade not allocable												
Returns with and without adjusted gross income, total	22,389	22,390	440,643	302,982	42,209	21,147	260,773	189,338	3,082	1,853	17,239	39,525
Returns with adjusted gross income, total	21,186	21,187	416,602	314,050	45,407	20,144	268,643	189,338	3,082	1,853	17,114	39,037
$1 under $5,000	4,149	4,149	44,823	12,701	2,635	3,610	10,066	*2,406	—	—	*1,347	*305
$5,000 under $10,000	4,734	4,734	56,189	34,458	1,067	4,431	33,391	10,887	*647	*126	3,706	1,115
$10,000 under $20,000	7,009	7,009	177,520	102,350	17,147	6,809	85,203	60,187	*1,093	*200	6,767	9,618
$20,000 under $50,000	4,840	4,840	116,190	126,734	19,593	4,840	109,141	86,408	*1,105	*301	4,840	17,441
$50,000 under $100,000	381	381	17,215	23,466	3,388	381	20,078	20,143	*230	*1,216	381	6,188
$100,000 under $500,000	**72	**74	**2,865	**12,341	**1,577	**74	**10,764	**9,303	**7	**10	**73	**4,370
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	1,203	1,203	24,041	−11,068	−3,198	1,003	−7,870	—	—	—	*125	*488
Wholesale and retail trade not allocable												
Returns with and without adjusted gross income, total	88,662	90,507	2,294,114	1,345,796	339,169	83,883	1,006,627	868,054	15,326	6,247	65,804	192,843
Returns with adjusted gross income, total	85,275	87,120	2,174,706	1,397,606	353,170	81,040	1,044,436	868,054	15,326	6,247	65,787	192,827
$1 under $5,000	16,278	18,561	222,073	47,231	12,988	13,144	34,243	3,984	*490	*84	2,485	303
$5,000 under $10,000	16,319	16,319	329,769	121,784	51,362	15,761	70,422	47,673	2,849	542	11,842	5,812
$10,000 under $20,000	30,458	31,607	628,460	447,091	99,971	30,184	347,120	254,989	6,041	1,871	29,260	38,994
$20,000 under $50,000	19,386	19,788	590,790	549,409	111,358	19,181	438,051	379,133	4,542	1,928	19,371	79,563
$50,000 under $100,000	2,318	2,324	299,246	150,208	62,398	2,252	87,812	119,112	1,135	832	2,312	38,971
$100,000 under $500,000	505	510	80,469	69,370	12,843	505	56,527	53,220	258	651	504	22,656
$500,000 under $1,000,000	10	10	460	6,554	−79	10	6,633	4,794	8	56	10	2,987
$1,000,000 or more	3	3	*23,439	*5,959	*2,331	3	3,628	*5,149	3	83	3	3,561
Returns with no adjusted gross income	3,387	3,387	119,408	−51,810	−14,001	2,823	−37,809	—	—	—	*17	*16

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate												
Returns with and without adjusted gross income, total	801,694	826,859	15,271,874	16,267,504	5,277,016	774,921	10,990,488	11,248,399	139,010	68,390	662,685	2,833,826
Returns with adjusted gross income, total	778,468	802,287	14,094,434	17,164,497	5,426,390	753,780	11,736,107	11,248,399	139,010	68,390	661,445	2,827,692
$1 under $5,000	87,710	89,349	550,462	253,525	123,941	75,664	129,584	22,306	*325	*50	16,869	3,516
$5,000 under $10,000	121,651	124,023	954,947	931,310	267,415	115,344	663,895	337,675	9,943	1,320	91,092	44,943
$10,000 under $20,000	244,500	252,225	3,050,349	3,682,301	1,125,796	240,886	2,556,525	2,050,235	33,879	8,541	231,587	324,822
$20,000 under $50,000	276,914	286,790	6,206,259	6,216,202	2,780,095	274,342	5,436,107	5,723,052	72,342	29,186	274,485	1,240,532
$50,000 under $100,000	39,584	41,128	2,395,867	2,608,436	879,427	39,432	1,729,009	2,003,351	17,747	16,616	39,299	661,856
$100,000 under $500,000	7,903	8,523	878,784	1,243,384	236,352	7,886	1,007,022	938,418	4,603	10,729	7,887	435,763
$500,000 under $1,000,000	165	184	40,143	108,585	10,800	165	97,785	77,497	127	1,226	165	49,206
$1,000,000 or more	61	65	16,623	120,754	4,584	61	116,170	95,855	44	722	61	67,054
Returns with no adjusted gross income	23,226	24,572	1,177,540	−896,993	−151,374	21,141	−745,619	—	—	—	1,240	6,134
Finance: Total												
Returns with and without adjusted gross income, total	27,944	27,985	1,033,505	823,158	225,726	27,925	597,430	646,646	4,891	5,413	22,739	229,197
Returns with adjusted gross income, total	26,018	26,055	817,149	949,909	251,292	26,001	698,517	646,646	4,891	5,413	22,706	228,588
$1 under $5,000	2,654	2,654	41,363	7,093	12,934	2,654	−5,841	*964	—	—	*649	*752
$5,000 under $10,000	1,675	1,675	27,578	11,154	−2,069	1,675	13,223	4,434	*56	*20	1,178	691
$10,000 under $20,000	7,302	7,302	154,547	106,386	40,908	7,302	65,478	52,803	*348	*34	6,578	8,689
$20,000 under $50,000	9,585	9,591	182,952	300,424	88,959	9,568	211,465	205,851	2,330	931	9,501	48,444
$50,000 under $100,000	3,492	3,499	302,156	250,745	63,809	3,492	186,936	188,414	1,486	1,944	3,491	67,189
$100,000 under $500,000	1,248	1,271	114,270	209,846	36,847	1,248	173,099	148,686	627	2,263	1,247	72,517
$500,000 under $1,000,000	42	42	6,847	27,394	3,656	42	23,738	19,108	32	159	42	11,538
$1,000,000 or more	20	21	7,436	36,767	6,248	20	30,519	26,386	12	62	20	20,768
Returns with no adjusted gross income	1,926	1,930	216,356	−126,753	−25,566	1,924	−101,187	—	—	—	33	609
Finance: Banking and miscellaneous finance												
Returns with and without adjusted gross income, total	1,620	1,637	29,488	42,978	−1,172	1,620	44,150	27,619	225	217	**1,270	**9,058
Returns with adjusted gross income, total	1,593	1,609	21,383	47,794	1,436	1,593	48,358	27,619	225	217	1,269	8,955
$1 under $5,000	*125	*125	*1,593	*171	*1,117	*125	*−946	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	*903	*903	*10,230	*14,367	*4,967	*903	*9,400	*5,063	—	—	*704	*834
$20,000 under $50,000	*375	*375	*3,006	*13,684	*420	*375	*13,264	*8,562	*125	*100	*375	*1,818
$50,000 under $100,000	*146	*146	*1,404	*10,126	*−5,416	*146	*15,542	*7,145	*80	*101	*148	*2,790
$100,000 under $500,000	*39	*55	*3,938	*6,386	*130	*39	*6,256	*5,491	*17	*10	*39	*2,580
$500,000 under $1,000,000	5	5	*1,212	*3,060	*218	5	2,842	*1,358	*3	*8	5	933
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*27	*28	*8,085	*−4,816	*−2,608	*27	*−2,208	—	—	—	**	**
Finance: Credit agencies other than banks												
Returns with and without adjusted gross income, total	8,094	8,107	208,345	157,993	54,149	8,094	103,844	142,918	1,175	712	5,427	48,224
Returns with adjusted gross income, total	6,723	6,733	166,895	211,927	63,484	6,723	148,443	142,918	1,175	712	5,424	48,157
$1 under $5,000	*823	*823	*10,731	*1,567	*2,945	*823	*−1,378	*14	—	—	—	—
$5,000 under $10,000	*795	*795	*9,778	*4,715	*−1,595	*795	*6,310	*730	*28	*18	*326	*65
$10,000 under $20,000	*1,529	*1,529	*15,600	*22,301	*9,109	*1,529	*13,192	*12,541	—	—	*1,529	*1,955
$20,000 under $50,000	2,562	2,562	45,757	77,743	27,508	2,562	50,235	52,148	707	184	2,558	11,589
$50,000 under $100,000	761	768	59,895	54,958	18,152	761	36,806	43,967	*296	*275	761	15,597
$100,000 under $500,000	244	247	22,173	41,069	5,035	244	36,034	27,898	136	213	243	13,225
$500,000 under $1,000,000	6	6	*1,247	*3,902	*619	6	3,283	*2,818	**8	*22	6	1,830
$1,000,000 or more	3	3	*1,713	*5,672	*1,711	3	3,961	*2,802	**	**	3	1,906
Returns with no adjusted gross income	1,371	1,374	41,450	−53,934	−9,335	1,371	−44,599	—	—	—	3	57

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Finance: Security, commodity brokers, and services: Total												
Returns with and without adjusted gross income, total	18,230	18,241	795,692	622,185	172,749	18,211	449,436	476,109	3,491	4,484	18,042	173,915
Returns with adjusted gross income, total	17,702	17,713	626,871	690,188	186,372	17,685	503,816	476,109	3,491	4,484	18,013	173,466
$1 under $5,000	1,706	1,706	29,039	5,355	8,872	1,706	—3,517	*950	—	—	*649	*752
$5,000 under $10,000	880	880	*17,790	6,439	—474	880	6,913	*3,704	*28	*2	*852	*826
$10,000 under $20,000	4,870	4,870	128,717	69,718	26,832	4,870	42,886	35,199	*348	*34	4,345	5,900
$20,000 under $50,000	6,648	6,654	114,189	208,997	61,031	6,631	147,966	145,141	1,498	647	6,570	33,037
$50,000 under $100,000	2,585	2,585	240,857	185,661	51,073	2,585	134,588	137,302	1,110	1,568	2,584	48,802
$100,000 under $500,000	965	969	88,159	162,491	31,682	965	130,809	113,297	474	2,040	965	56,712
$500,000 under $1,000,000	31	31	4,388	20,432	2,819	31	17,613	14,932	23	141	31	8,775
$1,000,000 or more	17	18	5,723	31,095	4,537	17	26,558	25,584	10	52	17	18,862
Returns with no adjusted gross income	528	528	166,821	—68,003	—13,623	526	—54,380	—	—	—	*29	*449
Finance: Security, commodity brokers, and services: Security brokers and dealers, except underwriting syndicates												
Returns with and without adjusted gross income, total	9,345	9,348	431,689	290,851	100,547	9,327	190,304	214,773	1,677	1,503	8,389	74,680
Returns with adjusted gross income, total	9,186	9,189	371,512	312,903	98,322	9,169	214,581	214,773	1,677	1,503	8,379	74,353
$1 under $5,000	*1,063	*1,063	*5,653	*3,835	*2,613	*1,063	*1,222	*500	—	—	*286	*305
$5,000 under $10,000	*383	*383	*2,595	*2,817	*—576	*383	*3,393	*1,534	*28	*2	*355	*302
$10,000 under $20,000	2,566	2,566	78,913	37,108	14,212	2,566	22,896	20,646	*348	*34	2,565	3,440
$20,000 under $50,000	3,912	3,912	73,498	120,462	41,702	3,895	78,780	84,023	801	374	3,912	19,069
$50,000 under $100,000	885	885	157,400	67,721	25,511	885	42,210	52,554	271	358	884	19,713
$100,000 under $500,000	360	363	48,746	61,141	11,150	360	49,991	39,994	218	660	360	21,049
$500,000 under $1,000,000	10	10	395	6,372	—198	10	6,570	4,381	7	30	10	2,575
$1,000,000 or more	7	7	*4,309	*13,427	*3,908	7	9,519	*11,141	4	45	7	7,900
Returns with no adjusted gross income	159	159	60,177	—22,052	2,225	158	—24,277	—	—	—	*10	*327
Finance: Security, commodity brokers, and services: Commodity contracts brokers, exchanges, and services												
Returns with and without adjusted gross income, total	8,885	8,893	364,003	331,334	72,202	8,884	259,132	261,336	1,814	2,981	7,653	99,235
Returns with adjusted gross income, total	8,516	8,524	257,359	377,285	88,050	8,516	289,235	261,336	1,814	2,981	7,634	99,113
$1 under $5,000	*643	*643	*23,386	*1,520	*6,259	*643	*—4,739	*450	—	—	*363	*447
$5,000 under $10,000	*497	*497	*15,201	*3,622	*102	*497	*3,520	*2,170	—	—	*497	*324
$10,000 under $20,000	2,304	2,304	49,804	32,610	12,820	2,304	19,990	14,553	—	—	1,780	2,460
$20,000 under $50,000	2,736	2,742	40,691	88,515	19,329	2,736	69,186	61,118	697	273	2,658	13,968
$50,000 under $100,000	1,700	1,700	83,457	117,940	25,562	1,700	92,378	84,748	839	1,210	1,700	29,089
$100,000 under $500,000	605	606	39,413	101,250	20,532	605	80,818	73,303	258	1,380	605	35,563
$500,000 under $1,000,000	21	21	3,993	14,060	3,017	21	11,043	10,551	16	111	21	6,200
$1,000,000 or more	10	11	1,414	17,668	629	10	17,039	14,443	6	7	10	10,962
Returns with no adjusted gross income	369	369	106,644	—45,951	—15,848	368	—30,103	—	—	—	*19	*122

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Insurance agents, brokers, and service												
Returns with and without adjusted gross income, total	211,062	213,776	5,003,846	4,514,593	2,187,917	203,209	2,326,676	2,998,453	44,170	13,829	185,978	728,641
Returns with adjusted gross income, total	206,913	211,626	4,915,916	4,550,288	2,192,912	201,357	2,357,376	2,998,453	44,170	13,829	185,978	728,641
$1 under $5,000	19,401	19,996	107,972	58,239	26,495	16,274	29,744	8,013	—	—	4,893	772
$5,000 under $10,000	33,662	33,808	263,893	254,728	89,716	32,916	166,012	97,384	3,601	396	28,198	12,221
$10,000 under $20,000	70,120	70,866	1,118,523	1,055,738	431,442	69,441	624,296	585,453	11,443	3,014	67,622	90,553
$20,000 under $50,000	72,001	72,837	2,217,058	2,137,068	1,130,187	70,963	1,006,881	1,494,538	22,577	5,858	71,549	327,622
$50,000 under $100,000	12,041	12,377	956,630	778,143	418,745	11,975	361,398	606,943	5,567	2,675	12,030	201,164
$100,000 under $500,000	1,681	1,713	222,145	246,423	93,855	1,681	152,568	192,600	964	1,747	1,659	85,967
$500,000 under $1,000,000	23	24	8,260	14,314	4,320	23	9,994	9,697	**18	**139	23	6,296
$1,000,000 or more	4	5	*1,437	*7,635	*1,152	4	6,483	*5,625	**	**	4	4,044
Returns with no adjusted gross income	2,149	2,150	87,928	—35,695	—4,995	1,852	—30,700	—	—	—	—	—
Real estate: Total												
Returns with and without adjusted gross income, total	567,880	585,098	9,234,623	11,839,535	2,863,373	548,979	8,176,162	7,700,897	91,461	50,114	458,648	1,903,321
Returns with adjusted gross income, total	548,451	564,606	8,361,387	11,819,156	2,984,186	531,336	8,834,970	7,700,897	91,461	50,114	457,440	1,897,746
$1 under $5,000	65,739	66,699	401,127	190,450	84,512	56,820	105,938	15,329	*325	*50	11,327	1,992
$5,000 under $10,000	86,840	86,540	643,476	668,922	180,768	82,179	488,154	237,309	6,314	922	62,213	32,174
$10,000 under $20,000	168,032	174,057	1,780,279	2,533,635	653,416	166,097	1,880,219	1,416,426	22,371	5,597	158,242	226,067
$20,000 under $50,000	196,018	204,362	3,826,249	5,859,637	1,560,949	196,501	4,298,688	4,075,326	48,147	22,930	196,113	877,202
$50,000 under $100,000	24,566	25,252	1,137,081	1,611,397	398,873	24,500	1,212,524	1,231,755	11,093	12,113	24,302	401,510
$100,000 under $500,000	5,112	5,539	540,369	805,410	105,660	5,095	699,750	611,177	3,096	8,908	5,099	282,898
$500,000 under $1,000,000	106	118	25,036	70,471	2,824	106	67,847	51,533	83	948	106	33,306
$1,000,000 or more	38	39	7,750	79,234	—2,818	38	82,050	62,042	32	656	38	42,597
Returns with no adjusted gross income	19,429	20,492	873,256	—779,621	—120,813	17,643	—658,808	—	—	—	1,208	5,575
Real estate: Operators and lessors of buildings												
Returns with and without adjusted gross income, total	28,173	29,116	1,017,344	479,943	—57,089	27,751	537,032	453,291	6,021	7,021	21,755	140,398
Returns with adjusted gross income, total	26,412	27,275	816,459	685,285	2,665	26,115	682,620	453,291	6,021	7,021	21,453	139,672
$1 under $5,000	3,465	3,465	25,888	7,404	2,712	3,168	4,692	*412	—	—	*595	*108
$5,000 under $10,000	5,194	5,463	57,393	40,153	—9,809	5,194	49,962	14,863	*471	*105	3,845	1,847
$10,000 under $20,000	6,825	7,311	158,349	99,048	1,256	6,825	97,792	53,063	668	307	6,249	7,991
$20,000 under $50,000	8,328	8,390	309,596	256,086	3,302	8,328	254,784	178,307	3,160	2,249	8,265	38,201
$50,000 under $100,000	1,680	1,762	67,279	109,858	—755	1,680	110,613	80,704	943	2,067	1,680	25,387
$100,000 under $500,000	778	838	180,412	123,306	7,006	778	116,300	92,718	542	1,355	777	43,597
$500,000 under $1,000,000	26	29	11,938	18,634	252	26	18,382	12,041	24	583	26	8,347
$1,000,000 or more	16	17	5,804	30,796	—1,298	16	32,095	21,183	13	375	16	14,164
Returns with no adjusted gross income	1,761	1,841	200,885	—205,342	—59,754	1,636	—145,588	—	—	—	302	726

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Real estate: Lessors, other than buildings												
Returns with and without adjusted gross income, total	40,999	41,065	157,776	924,213	—3,343	40,130	927,556	653,892	5,371	5,007	29,447	202,822
Returns with adjusted gross income, total	40,230	40,269	129,225	951,840	—2,904	39,630	954,744	653,892	5,371	5,007	29,437	202,760
$1 under $5,000	6,901	6,901	5,848	24,991	*648	*6,632	*24,343	*38	—	—	—	—
$5,000 under $10,000	*7,251	*7,251	*15,533	*57,650	*8,264	*7,251	*49,586	*23,653	—	—	*4,719	*3,439
$10,000 under $20,000	12,438	12,438	39,669	188,406	—6,305	12,107	194,711	114,942	*1,563	*284	11,190	18,867
$20,000 under $50,000	10,670	10,670	26,493	337,155	—11,776	10,670	348,931	252,631	2,176	1,491	10,670	58,413
$50,000 under $100,000	2,036	2,036	24,441	131,258	4,159	2,036	127,099	98,507	1,063	1,310	1,926	32,104
$100,000 under $500,000	886	925	16,238	154,531	2,645	886	151,886	120,161	532	1,564	884	59,098
$500,000 under $1,000,000	40	40	859	28,335	13	40	28,322	20,405	30	186	40	12,936
$1,000,000 or more	8	8	*354	*29,314	*—552	8	29,866	*25,557	7	172	8	17,903
Returns with no adjusted gross income	769	796	28,551	—27,627	—439	500	—27,188	—	—	—	*10	*62
Real estate: Real estate agents, brokers, and managers												
Returns with and without adjusted gross income, total	468,434	481,809	7,041,830	9,078,855	2,728,266	451,584	6,348,589	6,123,043	73,536	33,630	384,721	1,434,988
Returns with adjusted gross income, total	453,375	466,231	6,626,511	9,482,341	2,762,555	437,696	6,719,786	6,123,043	73,536	33,630	383,849	1,430,932
$1 under $5,000	51,958	52,785	336,961	147,975	81,774	43,875	66,201	14,269	*325	*50	10,457	1,799
$5,000 under $10,000	69,920	71,169	511,375	538,582	176,658	65,528	361,724	189,361	5,267	564	51,084	25,638
$10,000 under $20,000	141,319	146,582	1,485,729	2,131,864	628,295	139,715	1,503,569	1,177,426	18,419	4,390	133,997	188,095
$20,000 under $50,000	169,272	174,400	3,220,611	4,990,939	1,458,432	167,755	3,532,507	3,456,127	40,008	17,575	167,518	741,581
$50,000 under $100,000	17,867	18,111	769,310	1,176,880	334,769	17,801	842,111	906,568	7,767	7,644	17,765	296,262
$100,000 under $500,000	2,987	3,149	290,665	453,616	81,322	2,970	372,494	344,488	1,711	3,163	2,976	155,848
$500,000 under $1,000,000	39	42	10,144	24,540	2,054	39	22,486	18,687	28	135	39	11,846
$1,000,000 or more	13	13	1,716	17,745	—949	13	18,694	14,117	11	109	13	9,663
Returns with no adjusted gross income	15,059	15,578	415,319	—405,486	—34,289	13,888	—371,197	—	—	—	872	4,054
Real estate: Title abstract companies												
Returns with and without adjusted gross income, total	1,596	1,662	44,100	35,198	26,664	1,596	8,534	22,697	*66	*28	1,200	5,478
Returns with adjusted gross income total	1,596	1,662	44,100	35,198	26,664	1,596	8,534	22,697	*66	*28	1,200	5,478
$1 under $5,000	*449	*449	*1,915	*2,073	*1,082	*449	*991	*84	—	—	*53	*10
$5,000 under $10,000	*28	*28	*334	*262	*234	*28	*28	*194	—	—	*28	*33
$10,000 under $20,000	*221	*221	*3,933	*2,931	*2,478	*221	*453	*1,488	—	—	*221	*222
$20,000 under $50,000	*757	*757	*23,221	*20,584	*17,801	*757	*2,783	*14,092	—	—	*757	*2,934
$50,000 under $100,000	*132	*198	*14,799	*7,516	*4,967	*132	*2,549	*6,562	*66	*28	*132	*2,148
$100,000 under $500,000	*9	*9	*198	*1,832	*102	*9	*1,730	*277	—	—	*9	*131
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Subdividers and developers, except cemeteries												
Returns with and without adjusted gross income, total	10,048	10,075	599,057	154,231	37,271	9,827	116,960	221,342	3,405	3,826	7,114	67,487
Returns with adjusted gross income, total	8,775	8,796	402,996	321,472	57,879	8,775	263,593	221,342	3,405	3,826	7,081	66,742
$1 under $5,000	642	642	*16,139	1,833	726	642	1,107	*528	—	—	**224	**121
$5,000 under $10,000	*627	*628	*25,420	3,960	*—4,602	*627	*8,562	*1,518	*396	*186	—	**
$10,000 under $20,000	2,279	2,279	44,133	37,469	10,338	2,279	27,131	22,738	*706	*400	1,770	3,454
$20,000 under $50,000	3,355	3,355	114,851	103,351	29,789	3,355	73,562	70,735	1,308	1,227	3,267	15,277
$50,000 under $100,000	1,433	1,433	154,108	100,954	10,459	1,433	90,495	72,579	728	1,138	1,381	23,793
$100,000 under $500,000	433	453	46,250	69,824	10,864	433	59,160	50,378	259	778	433	22,345
$500,000 under $1,000,000	6	6	*2,095	*4,081	*505	6	3,576	*2,868	6	97	6	1,752
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,273	1,279	196,061	—167,241	—20,608	1,052	—146,633	—	—	—	33	745

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Finance, Insurance, and Real Estate—Continued												
Real estate: Cemetery subdividers and developers												
Returns with and without adjusted gross income, total	**595	**596	**24,083	**11,218	**4,995	**595	**6,223	*6,139	*201	*11	*568	*2,112
Returns with adjusted gross income, total	*594	*595	*24,082	*11,890	*4,999	*594	*6,891	*6,139	*201	*11	*568	*2,112
$1 under $5,000	*28	*28	*128	*59	*38	*28	*23	—	—	—	—	—
$5,000 under $10,000	*270	*270	*1,121	*1,495	*735	*270	*760	*320	—	—	*270	*26
$10,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	**296	**297	**22,833	**10,336	**4,228	**296	**6,108	**7,819	**201	11	**296	**2,086
$50,000 under $100,000	**	**	**	**	**	**	**	**	—	—	**	**
$100,000 under $500,000	**	**	**	**	**	**	**	**	**	—	**	**
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	—	—	—	—	—
Real estate: Combined real estate, insurance, loans, law offices												
Returns with and without adjusted gross income, total	20,775	20,775	350,433	392,693	126,609	20,236	266,084	275,204	3,885	1,248	15,885	68,680
Returns with adjusted gross income, total	19,778	19,778	317,994	414,948	132,328	19,239	282,620	275,204	3,885	1,248	15,853	68,609
$1 under $5,000	2,449	2,449	14,748	6,645	—2,466	2,179	9,111	*56	—	—	—	—
$5,000 under $10,000	3,731	3,731	32,300	28,203	9,068	3,462	19,115	7,484	*180	*67	2,293	946
$10,000 under $20,000	5,226	5,226	48,486	78,727	17,354	5,226	61,373	48,575	*1,034	*278	5,191	7,620
$20,000 under $50,000	6,561	6,561	124,336	174,404	62,189	6,561	112,215	119,244	1,784	550	6,558	24,109
$50,000 under $100,000	1,648	1,648	91,708	101,212	42,311	1,648	58,901	79,031	770	218	1,648	25,504
$100,000 under $500,000	**165	**165	**6,436	**25,757	**3,852	**165	**21,905	**20,814	**117	135	**165	**10,430
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	—	**
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	997	997	32,439	—22,255	—5,719	997	—18,536	—	—	—	*12	*71
Services												
Returns with and without adjusted gross income, total	3,077,730	3,153,115	61,201,598	59,020,699	20,268,088	2,922,282	38,754,611	39,727,719	**604,495	**257,826	2,475,354	10,010,787
Returns with adjusted gross income, total	3,012,942	3,086,903	59,086,369	60,056,316	20,531,877	2,871,292	39,524,439	39,727,719	604,493	257,795	2,474,454	10,003,129
$1 under $5,000	505,695	513,233	4,274,091	1,399,981	655,606	414,158	744,375	168,785	14,393	1,133	118,075	17,319
$5,000 under $10,000	504,860	519,313	5,973,053	3,769,455	1,381,924	475,134	2,387,541	1,445,581	66,780	10,698	393,676	177,057
$10,000 under $20,000	980,314	1,005,874	12,298,213	14,509,505	3,372,284	965,415	11,137,221	8,569,134	198,350	51,858	948,391	1,358,389
$20,000 under $50,000	837,417	857,750	21,363,976	24,734,738	7,840,437	832,772	16,894,301	17,461,544	235,132	107,994	830,375	3,814,485
$50,000 under $100,000	152,812	157,500	10,798,127	10,159,647	5,198,880	151,997	4,960,787	7,798,092	70,619	47,583	152,215	2,608,857
$100,000 under $500,000	31,108	32,420	3,947,934	4,728,317	1,906,550	31,080	2,821,667	3,717,163	18,692	33,710	30,988	1,688,454
$500,000 under $1,000,000	546	603	227,420	365,988	72,439	546	293,547	280,350	388	2,780	545	162,968
$1,000,000 or more	190	210	203,555	388,677	103,657	190	285,020	289,069	139	2,039	189	175,600
Returns with no adjusted gross income	64,788	66,212	2,115,229	—1,035,617	—265,789	50,990	—769,828	—	**	**	900	7,658

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Hotels and other lodging places: Total												
Returns with and without adjusted gross income, total	71,157	72,769	2,604,278	929,250	88,002	68,912	841,258	668,742	18,656	18,335	44,889	157,432
Returns with adjusted gross income, total	64,306	65,799	2,162,484	1,021,002	151,851	61,627	869,151	668,742	18,656	18,335	44,848	155,831
$1 under $5,000	15,469	15,619	294,442	37,667	7,177	13,581	30,490	2,076	*249	*2	1,291	192
$5,000 under $10,000	14,710	15,152	295,197	108,566	21,984	14,400	86,582	43,939	4,090	718	11,297	4,961
$10,000 under $20,000	19,170	19,448	805,527	265,805	37,178	18,719	248,627	175,840	8,571	3,417	17,725	26,299
$20,000 under $50,000	12,795	13,262	667,299	378,792	65,326	12,765	313,466	279,474	6,333	7,252	12,392	56,834
$50,000 under $100,000	1,619	1,711	143,251	104,525	11,660	1,619	92,865	85,573	1,035	2,655	1,803	27,519
$100,000 under $500,000	521	585	114,255	83,280	8,708	521	74,572	63,231	357	1,905	518	28,287
$500,000 under $1,000,000	13	13	10,616	8,850	—772	13	9,622	6,828	13	234	13	3,860
$1,000,000 or more	9	9	*11,897	*13,517	*590	9	12,927	*11,782	8	152	9	7,979
Returns with no adjusted gross income	6,851	6,990	441,794	—91,742	—63,849	5,285	—27,893	—	—	—	41	1,601
Hotels and other lodging places: Hotels												
Returns with and without adjusted gross income, total	5,621	6,048	312,869	90,188	—7,154	5,536	97,342	72,928	2,297	972	4,626	19,570
Returns with adjusted gross income, total	5,669	5,891	219,382	107,957	—431	5,419	108,388	72,928	2,297	972	4,622	19,222
$1 under $5,000	816	816	44,633	1,807	294	818	1,513	*118	*221	*1	—	—
$5,000 under $10,000	*1,168	*1,369	*18,388	*8,810	*—1,660	*947	*10,470	*4,455	*745	*57	*1,139	*541
$10,000 under $20,000	2,371	2,371	69,221	36,046	4,111	2,342	31,935	21,726	*596	*234	2,172	3,349
$20,000 under $50,000	1,070	1,070	58,136	32,631	—2,947	1,070	35,578	24,661	*561	*194	1,069	5,617
$50,000 under $100,000	*161	*161	*2,984	*11,574	*—166	*161	*11,740	*9,750	*105	*40	*161	*3,569
$100,000 under $500,000	79	80	24,086	11,686	191	79	11,495	7,908	66	434	77	3,284
$500,000 under $1,000,000	**4	**4	**936	**5,403	**—254	**4	**5,657	**4,412	**3	12	**4	**2,862
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	152	155	93,487	—17,769	—6,723	117	—11,046	—	—	—	4	348
Hotels and other lodging places: Motels, motors hotels, and tourist courts												
Returns with and without adjusted gross income, total	34,647	35,120	1,784,379	479,663	82,982	32,348	396,681	358,355	12,321	11,358	20,507	87,818
Returns with adjusted gross income, total	30,405	30,871	1,490,881	534,097	118,549	29,340	415,548	358,355	12,321	11,358	20,495	87,291
$1 under $5,000	7,439	7,564	196,074	20,239	2,130	6,658	18,109	1,384	*28	*1	*967	*140
$5,000 under $10,000	6,380	6,380	175,069	47,026	7,683	6,347	39,343	18,152	2,900	433	4,305	1,632
$10,000 under $20,000	8,099	8,127	346,336	115,317	22,863	7,878	92,454	68,350	3,677	1,853	7,155	9,206
$20,000 under $50,000	7,048	7,248	549,995	213,946	70,111	7,018	143,835	158,519	4,449	5,245	6,646	31,257
$50,000 under $100,000	1,104	1,174	130,250	72,731	8,937	1,104	63,794	60,476	837	2,399	1,088	19,331
$100,000 under $500,000	319	362	75,322	49,358	6,738	319	42,620	38,175	214	1,076	318	17,178
$500,000 under $1,000,000	10	10	6,203	6,887	—620	10	7,307	5,360	10	199	10	3,066
$1,000,000 or more	6	6	*11,632	*8,793	*707	6	8,086	*7,939	6	152	*6	*5,281
Returns with no adjusted gross income	4,242	4,249	293,498	—54,434	—35,567	3,008	—18,867	—	—	—	*12	*325

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Hotels and other lodging places: Sporting and recreational camps												
Returns with and without adjusted gross income, total	3,315	3,316	97,410	44,155	—3,646	3,315	47,801	30,725	538	226	2,621	7,808
Returns with adjusted gross income, total	2,808	2,808	78,905	48,322	1,756	2,808	46,566	30,725	538	226	2,621	7,808
$1 under $5,000	*153	*153	*2,793	*502	*—712	*153	*1,214	—	—	—	—	—
$5,000 under $10,000	*947	*947	*33,658	*7,958	*5,149	*947	*2,809	*3,971	—	—	*913	*533
$10,000 under $20,000	*1,151	*1,151	*23,847	*16,548	*—1,313	*1,151	*17,861	*10,855	*248	*114	*1,151	*1,680
$20,000 under $50,000	*517	*517	*13,677	*15,096	*—893	*517	*15,989	*9,658	*266	*10	*517	*2,257
$50,000 under $100,000	*20	*20	*704	*1,090	*89	*20	*1,001	*786	*5	*3	*20	*289
$100,000 under $500,000	*20	*20	**4,426	**7,128	**—564	*20	**7,692	**5,445	**18	**99	**20	**3,049
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*507	*508	*18,505	*—4,167	*—5,402	*507	*1,235	—	—	—	—	—
Hotels and other lodging places: Trailering parks and camp sites												
Returns with and without adjusted gross income, total	14,412	14,512	257,113	203,474	16,470	14,138	187,004	138,021	2,942	3,457	10,389	28,700
Returns with adjusted gross income, total	13,242	13,342	237,889	211,435	25,609	13,213	185,826	138,021	2,942	3,457	10,366	27,891
$1 under $5,000	1,863	1,863	9,930	6,269	1,219	1,863	5,050	*90	—	—	**2,558	**858
$5,000 under $10,000	3,270	3,270	50,053	23,613	8,593	3,242	15,020	8,170	*416	*219	**	**
$10,000 under $20,000	4,945	4,945	102,352	75,471	4,614	4,944	70,857	48,812	1,656	1,086	4,843	7,847
$20,000 under $50,000	2,698	2,965	52,836	52,949	5,785	2,698	77,164	62,804	730	1,857	2,898	12,773
$50,000 under $100,000	186	207	8,987	10,277	3,012	186	7,265	8,157	*87	*215	186	2,340
$100,000 under $500,000	80	92	13,731	12,856	2,386	80	10,470	9,968	53	280	80	4,273
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,170	1,170	19,224	—7,961	—9,139	925	1,178	—	—	—	*24	*809
Hotels and other lodging places: Other lodging places												
Returns with and without adjusted gross income, total	13,339	13,795	152,507	114,888	—650	11,953	115,538	71,882	808	460	**6,997	**14,273
Returns with adjusted gross income, total	12,459	12,887	135,427	123,482	8,368	11,123	117,114	71,882	808	460	6,996	14,154
$1 under $5,000	5,223	5,223	41,012	8,946	4,246	4,116	4,700	*486	—	—	*323	*52
$5,000 under $10,000	2,945	3,168	17,031	21,159	2,219	2,917	18,940	9,190	*29	*9	2,383	1,197
$10,000 under $20,000	2,853	2,854	63,971	46,251	6,903	2,652	39,348	28,936	*443	*266	2,852	4,768
$20,000 under $50,000	1,262	1,462	12,655	34,170	—6,730	1,262	40,900	23,822	**328	146	1,262	4,930
$50,000 under $100,000	*149	*149	*326	*8,922	*—212	*149	*9,134	*6,452	**	—	*149	*2,008
$100,000 under $500,000	*27	*33	*432	*4,034	*—58	*27	*4,092	*2,986	*8	*39	27	1,189
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	880	908	17,080	—8,594	—7,018	830	—1,576	—	—	—	**	**
Personal services: Total												
Returns with and without adjusted gross income, total	643,478	652,879	7,373,412	7,961,915	1,849,215	601,371	6,112,700	4,726,516	93,289	31,294	**481,487	**871,632
Returns with adjusted gross income, total	631,530	640,899	7,156,071	8,024,763	1,875,842	593,448	6,148,921	4,726,516	93,289	31,294	481,486	871,624
$1 under $5,000	145,032	145,665	822,712	393,616	205,069	117,256	188,547	48,599	3,412	223	33,020	4,707
$5,000 under $10,000	136,419	138,199	1,328,091	1,021,096	365,151	129,612	655,945	381,759	18,311	2,938	106,011	44,762
$10,000 under $20,000	243,122	247,825	2,515,973	3,543,519	695,691	240,433	2,847,828	2,071,571	41,062	11,235	235,838	319,768
$20,000 under $50,000	101,873	103,547	2,112,331	2,681,251	513,679	101,063	2,167,572	1,912,949	29,594	13,828	101,542	388,250
$50,000 under $100,000	4,464	4,735	300,786	285,343	79,825	4,464	205,518	230,657	2,553	2,376	4,453	74,226
$100,000 under $500,000	614	722	75,058	94,916	15,779	614	79,137	78,575	351	624	614	37,352
$500,000 under $1,000,000	**6	**6	**1,120	**5,022	**648	**6	**4,374	**4,406	**6	**70	**6	**2,561
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	11,946	11,980	217,341	—62,848	—26,627	7,923	—36,221	—	—	—	**	**

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services: Coin-operated laundries and dry cleaning												
Returns with and without adjusted gross income, total	26,787	27,683	423,815	377,826	18,907	25,828	358,919	234,676	8,110	5,137	16,896	45,009
Returns with adjusted gross income, total	26,266	27,134	415,701	384,764	18,764	25,307	366,000	234,676	8,110	5,137	16,896	45,009
$1 under $5,000	5,773	5,773	54,618	14,697	—3,674	5,013	18,371	*1,047	—	—	*423	*130
$5,000 under $10,000	5,392	5,392	49,919	39,791	1,415	5,183	38,376	13,329	*1,144	*440	3,204	1,213
$10,000 under $20,000	8,142	8,441	118,125	117,836	7,027	8,142	110,808	64,843	3,805	1,725	6,350	8,753
$20,000 under $50,000	6,545	7,044	187,281	173,700	14,413	6,545	159,287	124,694	2,829	2,551	6,495	23,871
$50,000 under $100,000	342	412	4,678	25,857	—514	342	26,371	19,391	296	380	342	5,751
$100,000 under $500,000	82	82	1,980	12,883	97	82	12,786	11,372	36	41	82	5,291
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	521	549	8,114	—6,938	143	521	—7,081	—	—	—	—	—
Personal services: Other laundry, cleaning, and garment services												
Returns with and without adjusted gross income, total	47,746	48,657	1,385,896	569,694	214,934	44,098	354,760	339,397	9,803	5,335	34,326	63,813
Returns with adjusted gross income, total	45,555	46,466	1,304,553	580,283	223,023	42,445	357,260	339,397	9,803	5,335	34,326	63,813
$1 under $5,000	9,446	9,480	93,617	27,050	12,185	7,575	14,865	4,070	*713	*49	2,778	386
$5,000 under $10,000	12,007	12,007	247,386	81,548	44,856	11,067	46,692	31,219	1,401	392	8,681	3,451
$10,000 under $20,000	17,256	17,911	414,246	241,317	74,928	17,007	166,389	138,023	5,122	1,958	16,023	19,320
$20,000 under $50,000	6,357	6,467	457,530	178,574	72,293	6,307	106,581	133,521	2,183	1,876	8,355	27,422
$50,000 under $100,000	384	398	66,656	25,487	16,008	384	9,479	22,543	297	707	384	7,390
$100,000 under $500,000	105	203	25,118	16,007	2,753	105	13,254	12,021	87	353	105	5,844
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,191	2,191	61,343	—10,589	—8,089	1,653	—2,500	—	—	—	—	—
Personal services: Photographic studios, portrait												
Returns with and without adjusted gross income, total	35,835	36,325	458,522	553,442	55,290	34,430	498,152	383,344	9,537	1,738	29,933	75,372
Returns with adjusted gross income, total	35,098	35,588	414,985	558,694	58,109	34,087	500,585	383,344	9,537	1,738	29,933	75,372
$1 under $5,000	5,692	5,961	56,569	15,444	—402	5,174	15,846	2,296	*480	*21	*1,409	*248
$5,000 under $10,000	6,284	6,505	77,109	48,629	12,397	6,256	36,232	22,253	*533	*24	5,425	3,036
$10,000 under $20,000	12,413	12,413	131,858	176,855	18,146	12,147	158,709	106,274	4,372	596	12,396	16,915
$20,000 under $50,000	10,042	10,042	125,247	266,976	22,449	9,843	244,527	191,074	3,696	691	10,036	39,329
$50,000 under $100,000	584	584	17,424	34,192	3,657	584	30,535	27,745	406	187	584	8,951
$100,000 under $500,000	**83	**83	*6,778	**16,598	**1,862	**83	**14,736	**13,701	**50	19	**83	**8,895
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*737	*737	*41,537	*—5,252	*—2,819	*343	*—2,433	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services: Beauty shops												
Returns with and without adjusted gross income, total	227,429	230,053	2,707,568	2,752,760	692,151	209,519	2,060,609	1,658,100	37,526	11,473	171,111	291,936
Returns with adjusted gross income, total	223,184	225,808	2,681,263	2,777,006	692,334	207,181	2,084,672	1,658,100	37,526	11,473	171,111	291,936
$1 under $5,000	49,659	49,659	318,222	128,413	82,745	38,192	45,668	18,738	1,326	124	10,505	1,598
$5,000 under $10,000	49,932	50,423	567,207	373,171	140,538	47,379	232,633	143,585	7,907	1,225	39,852	17,195
$10,000 under $20,000	86,075	87,899	1,036,406	1,267,726	270,783	84,433	996,945	769,350	16,890	4,995	83,440	119,443
$20,000 under $50,000	36,486	36,795	711,682	938,071	189,270	35,145	748,801	669,382	10,794	4,590	36,282	133,895
$50,000 under $100,000	948	948	38,460	58,698	8,030	948	50,668	50,154	555	477	948	15,889
$100,000 under $500,000	84	84	9,286	10,925	968	84	9,957	8,893	*54	*62	84	3,916
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,245	4,245	26,303	—24,246	—183	2,338	—24,063	—	—	—	—	—
Personal services: Barber shops												
Returns with and without adjusted gross income, total	85,773	86,075	784,895	821,796	387,898	78,181	433,898	424,613	5,100	928	61,468	67,420
Returns with adjusted gross income, total	85,503	85,805	760,526	822,183	388,456	77,891	433,727	424,613	5,100	928	61,468	67,420
$1 under $5,000	23,584	23,584	105,419	69,800	48,148	18,076	21,652	7,062	*325	*10	4,426	861
$5,000 under $10,000	26,878	26,878	202,720	201,242	109,786	25,244	91,456	74,451	1,538	67	22,268	8,676
$10,000 under $20,000	29,652	29,902	356,842	417,568	190,995	29,162	226,573	248,106	2,206	621	29,386	38,752
$20,000 under $50,000	5,358	5,358	90,054	131,175	38,767	5,358	92,408	93,092	*1,000	*203	5,357	18,242
$50,000 under $100,000	*21	*63	*741	*1,096	*264	*21	*832	*942	*21	*5	*21	*285
$100,000 under $500,000	*10	*20	*2,750	*1,302	*496	*10	*806	*960	*10	*22	*10	*404
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*270	*270	*4,369	*—387	*—558	*270	*171	—	—	—	—	—
Personal services: Shoe repair and hat cleaning shops												
Returns with and without adjusted gross income, total	12,992	13,261	234,808	126,848	77,201	12,411	49,447	65,896	*677	*112	9,658	10,667
Returns with adjusted gross income, total	12,964	13,233	233,884	126,984	77,541	12,383	49,443	65,896	*677	*112	9,658	10,667
$1 under $5,000	3,892	4,161	29,108	13,693	9,074	3,566	4,619	*1,643	—	—	*1,346	*198
$5,000 under $10,000	3,559	3,559	58,918	25,549	15,176	3,338	10,373	8,625	*249	*82	2,799	998
$10,000 under $20,000	4,607	4,607	88,254	65,111	33,827	4,573	31,284	39,951	*199	*6	4,607	8,311
$20,000 under $50,000	*906	*906	*57,584	*22,631	*19,464	*906	*3,167	*15,677	*229	*24	*906	*3,150
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*28	*28	*942	*—336	*—340	*28	*4	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Personal services: Funeral service and crematories												
Returns with and without adjusted gross income, total	12,248	12,343	706,800	241,070	142,185	11,313	98,885	181,096	4,418	1,527	9,123	45,825
Returns with adjusted gross income, total	11,108	11,205	682,244	247,091	148,530	10,445	98,561	181,096	4,418	1,527	9,123	45,825
$1 under $5,000	*1,627	*1,627	*42,482	*3,113	*1,843	*984	*1,270	*211	—	—	*199	*19
$5,000 under $10,000	*1,224	*1,224	*29,244	*9,414	*4,202	*1,224	*5,212	*3,475	*530	*118	*898	*301
$10,000 under $20,000	3,063	3,063	130,921	44,106	19,837	3,063	24,259	26,609	*1,096	*383	2,864	3,922
$20,000 under $50,000	4,274	4,298	293,975	125,725	74,099	4,274	51,626	95,219	2,209	718	4,274	21,129
$50,000 under $100,000	855	928	142,120	54,669	40,543	855	14,126	46,314	550	276	855	15,943
$100,000 under $500,000	**65	**65	**23,602	**10,084	**8,006	**65	**2,058	**9,268	**33	**32	**65	**4,511
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*1,138	*1,138	*44,556	*—6,021	*—6,345	*968	*324	—	—	—	—	—
Personal services: Miscellaneous personal services												
Returns with and without adjusted gross income, total	197,720	198,282	713,112	2,557,841	280,649	188,863	2,296,992	1,483,568	18,858	5,203	**151,891	**275,492
Returns with adjusted gross income, total	194,898	195,460	682,935	2,569,339	269,085	186,755	2,300,254	1,483,568	18,858	5,203	151,890	275,484
$1 under $5,000	45,392	45,420	122,677	121,525	55,150	38,729	66,375	13,539	*568	*19	11,936	1,269
$5,000 under $10,000	32,168	32,221	96,488	238,433	38,781	30,936	201,652	87,364	3,034	591	23,903	8,998
$10,000 under $20,000	83,197	83,589	237,321	1,232,733	80,148	83,169	1,152,585	692,504	7,688	1,075	81,989	106,255
$20,000 under $50,000	32,620	32,637	189,078	859,145	82,924	32,400	776,221	599,828	6,853	3,009	32,552	122,693
$50,000 under $100,000	1,330	1,402	30,707	85,344	11,837	1,330	73,507	63,567	428	344	1,319	20,017
$100,000 under $500,000	187	187	5,561	26,744	1,575	187	27,169	23,672	83	98	187	11,278
$500,000 under $1,000,000	**4	**4	**11,103	**3,415	**670	**4	**2,745	**3,094	**4	**69	**4	**1,774
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	2,822	2,822	30,177	—11,698	—8,436	1,908	—3,262	—	—	—	**	**
Business services: Total												
Returns with and without adjusted gross income, total	612,104	621,234	7,904,163	11,500,497	2,484,858	580,302	9,015,839	7,628,783	91,686	51,573	500,284	1,888,894
Returns with adjusted gross income, total	599,940	608,661	7,596,126	11,849,269	2,513,874	570,731	9,335,395	7,628,783	91,686	51,573	500,073	1,887,056
$1 under $5,000	91,205	91,558	728,176	256,822	122,765	74,325	134,057	34,682	2,154	187	24,983	3,901
$5,000 under $10,000	106,324	107,870	1,031,774	790,854	302,178	98,382	488,676	293,380	10,592	1,697	80,732	37,034
$10,000 under $20,000	190,748	194,019	1,857,564	2,887,359	625,084	186,751	2,262,295	1,684,358	27,455	6,716	184,744	272,743
$20,000 under $50,000	183,660	186,791	2,845,005	5,335,787	1,038,797	183,270	4,296,990	3,691,677	40,257	22,693	181,883	794,064
$50,000 under $100,000	21,996	22,281	638,390	1,432,090	261,911	21,996	1,170,179	1,068,590	7,897	7,141	21,784	354,383
$100,000 under $500,000	5,806	5,931	409,596	951,490	141,581	5,806	809,909	715,898	3,162	11,170	5,748	334,597
$500,000 under $1,000,000	149	158	58,137	96,525	6,794	149	81,741	70,893	82	836	148	43,628
$1,000,000 or more	52	53	29,484	96,342	14,794	52	81,548	69,307	37	1,153	51	48,708
Returns with no adjusted gross income	12,164	12,573	308,037	—348,772	—29,216	9,571	—319,556	—	—	—	211	1,838
Business services: Advertising												
Returns with and without adjusted gross income, total	27,599	27,859	768,474	522,512	148,958	26,013	373,558	349,569	3,571	1,552	21,799	68,152
Returns with adjusted gross income, total	26,618	26,850	715,333	541,093	146,426	25,699	394,667	349,569	3,571	1,552	21,799	68,152
$1 under $5,000	3,805	3,805	60,168	10,996	2,851	3,583	8,145	*224	—	—	*58	*8
$5,000 under $10,000	4,787	4,787	117,154	36,799	15,290	4,090	21,509	13,184	*483	*96	3,974	1,814
$10,000 under $20,000	8,917	9,117	183,738	139,980	32,475	8,917	107,505	79,387	1,409	200	8,668	13,028
$20,000 under $50,000	7,790	7,806	251,507	232,942	74,253	7,790	158,689	160,821	1,235	239	7,784	36,070
$50,000 under $100,000	1,042	1,042	58,965	69,814	11,659	1,042	57,955	55,224	*342	*191	1,042	19,181
$100,000 under $500,000	270	286	42,329	43,009	9,648	270	33,363	34,684	96	813	269	15,234
$500,000 under $1,000,000	**7	**7	**1,472	**7,753	**252	**7	**7,501	**6,045	**6	**13	**6	**3,039
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	981	1,009	53,141	—18,581	2,530	*314	*—21,111	—	—	—	—	—

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Business services: Services to buildings												
Returns with and without adjusted gross income, total	99,524	100,021	1,089,345	1,151,035	336,433	90,355	814,602	634,896	9,433	2,097	74,317	108,847
Returns with adjusted gross income, total	99,064	99,561	1,081,886	1,160,638	336,519	89,895	824,119	634,896	9,433	2,097	74,186	108,518
$1 under $5,000	22,909	22,936	180,820	67,294	39,603	18,132	27,691	6,324	*339	*23	4,418	655
$5,000 under $10,000	25,065	25,335	281,019	186,347	95,079	21,883	91,268	71,228	2,005	378	19,527	8,741
$10,000 under $20,000	37,493	37,493	349,560	547,931	127,121	36,350	420,810	308,768	4,393	564	36,844	47,796
$20,000 under $50,000	13,485	13,685	234,918	348,322	69,036	13,418	279,266	239,371	2,594	1,067	13,285	47,814
$50,000 under $100,000	*76	*76	*10,146	*4,988	*2,218	*76	*2,770	*4,481	*69	*25	*76	*1,523
$100,000 under $500,000	**36	**36	**25,425	**5,756	**3,462	**36	**2,294	**4,724	**33	**40	**36	**1,969
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*460	*460	*7,459	*—6,603	*—86	*460	*—6,517	—	—	—	*131	*329
Business services: Computer and data processing services												
Returns with and without adjusted gross income, total	17,842	18,047	224,535	381,289	95,505	17,151	294,581	248,406	2,724	948	15,392	56,013
Returns with adjusted gross income, total	17,211	17,616	200,744	392,947	95,369	16,720	297,578	248,406	2,724	948	15,392	56,013
$1 under $5,000	*1,327	*1,327	*8,584	*4,345	*1,577	*1,106	*2,768	*987	—	—	*539	*128
$5,000 under $10,000	*1,135	*1,135	*7,751	*8,498	*4,268	*865	*4,232	*1,573	—	—	*617	*155
$10,000 under $20,000	4,721	4,921	56,016	74,654	23,126	4,721	51,728	43,720	*1,055	*122	4,438	7,411
$20,000 under $50,000	9,609	9,808	102,644	264,827	59,585	9,609	205,242	169,470	1,565	393	9,380	34,587
$50,000 under $100,000	*294	*294	*15,788	*18,175	*4,181	*294	*13,994	*14,673	*30	*74	*293	*5,525
$100,000 under $500,000	*125	**131	**8,961	**22,248	**2,634	**125	**19,614	**17,965	**74	**357	**125	**8,207
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*431	*431	*23,791	*—11,658	*—8,761	*431	*—2,897	—	—	—	—	—
Business services: Management and public relations												
Returns with and without adjusted gross income, total	160,365	161,405	1,918,111	4,041,103	904,829	158,479	3,136,474	2,832,979	21,485	9,871	137,210	799,049
Returns with adjusted gross income, total	156,318	157,352	1,839,115	4,242,431	913,752	152,489	3,328,679	2,832,979	21,485	9,871	137,168	798,324
$1 under $5,000	15,681	15,681	159,386	43,765	22,337	13,605	21,428	7,634	*249	*10	4,990	1,015
$5,000 under $10,000	19,520	19,520	112,977	144,809	41,826	18,388	102,983	47,686	1,690	152	13,932	6,147
$10,000 under $20,000	39,263	39,263	328,898	602,151	153,540	38,841	448,611	334,545	3,932	485	37,275	54,629
$20,000 under $50,000	68,487	67,431	751,480	2,063,293	400,887	66,288	1,662,406	1,428,817	10,774	3,787	65,762	323,069
$50,000 under $100,000	12,260	12,332	307,429	798,437	189,244	12,260	609,193	587,138	3,351	2,302	12,121	196,303
$100,000 under $500,000	3,003	3,019	154,936	493,652	88,378	3,003	405,274	390,404	1,428	2,430	2,985	173,010
$500,000 under $1,000,000	80	81	9,035	51,601	5,238	80	46,363	35,263	49	370	80	22,857
$1,000,000 or more	24	25	14,964	44,723	12,302	24	32,421	31,492	13	335	23	21,094
Returns with no adjusted gross income	4,047	4,053	78,996	—201,328	—9,123	3,990	—192,205	—	—	—	42	725

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*Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Business services: Equipment rental and leasing												
Returns with and without adjusted gross income, total	24,305	24,325	597,039	745,552	15,304	23,591	730,248	551,841	9,488	21,757	18,516	189,322
Returns with adjusted gross income, total	23,451	23,471	523,573	780,787	23,041	22,762	757,746	551,841	9,488	21,757	18,441	188,867
$1 under $5,000	1,947	1,948	33,294	4,845	—1,777	1,527	6,622	*194	*56	*3	*87	*26
$5,000 under $10,000	2,898	2,898	33,682	21,299	2,652	2,629	18,647	4,684	*249	*25	*1,090	*549
$10,000 under $20,000	5,135	5,135	76,915	77,024	435	5,135	76,589	43,320	1,617	1,662	4,277	6,025
$20,000 under $50,000	10,173	10,173	255,072	299,258	15,862	10,173	283,396	212,560	5,353	10,105	9,718	36,778
$50,000 under $100,000	2,159	2,159	31,239	148,682	—4,636	2,159	153,318	113,351	1,333	2,495	2,153	38,460
$100,000 under $500,000	1,099	1,116	88,593	182,406	11,424	1,099	170,982	143,415	850	6,329	1,076	63,668
$500,000 under $1,000,000	25	27	3,818	17,476	145	25	17,331	13,993	17	368	25	8,349
$1,000,000 or more	15	15	860	29,797	—1,084	15	30,881	20,324	13	770	15	15,012
Returns with no adjusted gross income	854	854	73,466	—35,235	—7,737	829	—27,438	—	—	—	*75	*455
Business services: Other business services												
Returns with and without adjusted gross income, total	288,263	289,577	3,306,659	4,713,921	992,728	270,038	3,721,193	3,048,832	45,726	15,961	235,675	676,964
Returns with adjusted gross income, total	280,774	283,811	3,235,475	4,795,784	998,767	266,393	3,797,017	3,048,832	45,726	15,961	235,646	676,438
$1 under $5,000	45,805	45,861	285,924	126,827	58,174	36,372	68,653	19,600	1,510	131	15,162	2,089
$5,000 under $10,000	54,195	54,195	479,191	402,407	143,065	51,803	259,342	157,237	6,165	1,046	42,130	20,136
$10,000 under $20,000	96,315	98,090	862,437	1,460,413	288,367	93,883	1,172,046	883,250	15,612	3,839	94,139	144,889
$20,000 under $50,000	78,764	77,888	1,249,386	2,146,917	419,174	76,540	1,727,743	1,493,973	18,794	7,110	76,602	318,470
$50,000 under $100,000	6,305	6,378	212,813	400,368	59,245	6,305	341,123	299,361	2,846	2,095	6,239	95,104
$100,000 under $500,000	1,339	1,347	92,957	215,208	26,770	1,339	188,438	161,795	766	1,598	1,323	75,594
$500,000 under $1,000,000	39	40	39,702	25,526	443	39	25,083	19,247	23	95	39	11,109
$1,000,000 or more	12	12	13,065	18,118	3,529	12	14,589	14,369	10	47	12	9,047
Returns with no adjusted gross income	5,489	5,766	71,184	—81,863	—6,039	3,645	—75,824	—	—	—	*29	*526
Automobile repair and services: Total												
Returns with and without adjusted gross income, total	184,882	188,541	6,741,232	2,194,448	808,700	170,518	1,387,748	1,332,302	48,213	17,819	126,074	258,089
Returns with adjusted gross income, total	176,196	177,874	6,375,143	2,242,639	850,471	163,166	1,392,168	1,332,302	48,211	17,788	126,043	258,017
$1 under $5,000	43,137	43,786	698,622	117,880	61,528	35,069	56,352	8,937	1,590	213	5,877	581
$5,000 under $10,000	43,097	43,324	1,242,344	318,833	151,400	39,120	167,433	112,940	7,047	1,195	32,818	12,522
$10,000 under $20,000	61,813	62,125	2,036,543	886,012	311,000	61,163	575,012	528,357	25,223	6,655	59,762	78,124
$20,000 under $50,000	25,213	25,638	1,855,943	689,034	249,548	24,944	439,486	494,805	12,506	6,872	24,782	99,374
$50,000 under $100,000	2,471	2,521	462,570	159,746	67,743	2,385	92,003	130,625	1,561	1,972	2,339	41,373
$100,000 under $500,000	461	476	78,724	65,913	9,309	461	56,604	53,460	280	838	461	24,054
$500,000 under $1,000,000	**4	**4	**397	**5,221	**—57	**4	**5,278	**2,978	**6	**43	**4	**1,989
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	8,686	8,667	366,089	—48,191	—43,771	7,352	—4,420	—	**	31	*31	*71

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile repair and services: Automotive rentals, without drivers												
Returns with and without adjusted gross income, total	12,080	12,081	323,328	253,628	19,288	11,424	234,538	182,052	5,035	4,540	**9,188	**48,851
Returns with adjusted gross income, total	11,342	11,342	313,497	259,401	19,862	11,142	239,539	182,052	5,035		4,540	9,187
$1 under $5,000	*1,554	*1,554	*37,341	*3,526	*2,403	*1,354	*1,123	*353	*200	*38	*225	*
$5,000 under $10,000	1,753	1,753	10,243	12,694	—2	1,753	12,696	4,632	*539	*171	1,475	391
$10,000 under $20,000	3,903	3,903	62,230	57,496	4,853	3,903	52,643	33,841	*2,153	*959	3,653	4,419
$20,000 under $50,000	3,094	3,094	73,920	93,162	3,775	3,094	89,387	69,612	1,496	1,956	2,862	13,892
$50,000 under $100,000	778	778	99,162	50,180	3,966	778	48,214	40,286	350	819	712	12,558
$100,000 under $500,000	257	257	30,254	37,878	4,920	257	32,758	30,570	194	554	257	13,862
$500,000 under $1,000,000	**3	**3	**327	**4,665	**—53	**3	**4,718	**2,758	**3	**43	**3	**1,819
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	738	739	9,831	—5,575	—574	282	—5,001	—	—	—	**	**
Automobile repair and services: Automobile parking												
Returns with and without adjusted gross income, total	2,076	2,134	59,734	38,701	13,170	1,945	23,531	25,319	*320	570	1,590	5,639
Returns with adjusted gross income, total	2,003	2,061	45,495	40,035	12,119	1,878	27,916	25,319	*320	*570	1,590	5,638
$1 under $5,000	*491	*491	*2,701	*1,581	*1,336	*491	*245	*193	—	—	*269	*18
$5,000 under $10,000	*125	*125	*2,369	*644	*644	—	—	*6	—	—	—	—
$10,000 under $20,000	*642	*642	*6,291	*8,612	*3,718	*642	*4,894	*6,153	*221	*4	*642	*1,074
$20,000 under $50,000	*643	701	24,870	*18,948	5,092	*643	*13,856	*12,967	*24	*36	*643	*2,998
$50,000 under $100,000	*72	*72	*2,378	*5,617	*833	*72	*4,784	*2,713	*72	*529	*6	*60
$100,000 under $500,000	*30	*30	*5,888	*4,633	*496	*30	*4,137	*3,267	*3	*1	*30	*1,490
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*73	*73	*14,239	*—3,334	*1,051	*67	*—4,385	—	—	—	—	—
Automobile repair and services: Automotive top and body repair shops												
Returns with and without adjusted gross income, total	34,362	34,561	1,477,179	347,601	170,896	31,251	176,705	198,141	7,912	2,044	20,844	37,125
Returns with adjusted gross income, total	32,645	32,844	1,322,839	355,208	182,314	29,853	172,694	198,141	7,912	2,044	20,844	37,125
$1 under $5,000	10,858	11,057	230,592	31,570	20,333	8,982	11,237	3,106	*56	*2	1,815	317
$5,000 under $10,000	7,676	7,676	273,606	58,141	30,062	7,035	25,079	21,479	1,582	308	5,434	2,421
$10,000 under $20,000	10,130	10,130	363,764	137,843	62,064	9,855	75,779	73,576	3,957	812	9,414	10,377
$20,000 under $50,000	3,414	3,414	362,844	93,975	49,030	3,414	44,945	70,728	1,960	803	3,414	14,427
$50,000 under $100,000	551	551	91,661	33,564	20,951	551	12,613	27,356	*341	*103	551	8,783
$100,000 under $500,000	*16	*16	*372	*2,115	*—126	*16	*2,241	*1,886	*16	*18	*16	*800
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,717	1,717	154,340	—7,607	—11,418	1,398	3,811	—	—	—	—	—
Automobile repair and services: General automotive repair shops												
Returns with and without adjusted gross income, total	96,457	96,657	3,301,528	1,040,080	422,610	88,499	617,470	601,245	**24,032	**5,900	65,255	104,084
Returns with adjusted gross income, total	91,666	91,866	3,163,534	1,059,207	446,770	84,241	612,437	601,245	24,030	5,869	65,225	104,015
$1 under $5,000	21,332	21,332	443,944	56,423	29,753	17,079	26,670	3,254	*844	*97	2,037	158
$5,000 under $10,000	25,734	25,734	695,051	190,250	95,829	22,945	94,421	63,151	4,000	610	19,165	5,694
$10,000 under $20,000	32,676	32,676	1,100,919	478,833	170,399	32,825	308,434	293,294	12,529	2,807	32,299	44,741
$20,000 under $50,000	11,162	11,362	762,458	294,798	126,257	10,895	168,541	208,070	6,257	2,132	11,162	41,081
$50,000 under $100,000	490	490	126,178	29,793	22,144	425	7,649	25,607	*355	*134	490	7,913
$100,000 under $500,000	72	72	24,974	9,110	2,388	72	6,722	7,859	45	83	72	3,429
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	4,791	4,791	137,994	—19,127	—24,160	4,258	5,033	—	**	**	*30	*69

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Automobile repair and services: Other automotive repair shops												
Returns with and without adjusted gross income, total	21,374	21,574	1,069,967	268,943	149,111	19,958	117,832	155,757	5,148	1,337	15,586	30,894
Returns with adjusted gross income, total	21,145	21,345	1,052,145	267,411	150,068	19,729	117,323	155,757	5,148	1,337	15,586	30,894
$1 under $5,000	5,083	5,283	138,610	14,101	8,405	4,087	5,696	*717	—	—	*544	*25
$5,000 under $10,000	4,243	4,243	195,126	32,189	21,327	4,043	10,862	11,422	*499	*77	3,463	1,403
$10,000 under $20,000	8,918	8,918	345,690	123,651	57,899	8,719	65,752	71,604	4,071	1,009	8,877	10,260
$20,000 under $50,000	2,560	2,560	243,012	72,222	42,474	2,560	29,748	50,306	382	158	2,361	11,213
$50,000 under $100,000	*324	*324	*116,066	*23,250	*17,950	*303	*5,300	*19,882	*194	93	*324	*7,142
$100,000 under $500,000	*17	*17	*13,641	*1,998	*2,033	*17	*—35	*1,848	**	—	*17	*851
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*229	*229	*17,822	*—468	*—977	*229	*509	—	—	—	—	—
Automobile repair and services: Automotive services, except repair												
Returns with and without adjusted gross income, total	19,228	19,534	509,496	262,580	31,625	18,156	230,955	178,518	6,087	3,652	14,401	35,562
Returns with adjusted gross income, total	18,110	18,416	477,633	274,660	39,318	17,038	235,342	178,518	6,087	3,652	14,401	35,562
$1 under $5,000	3,944	4,069	45,434	11,140	—702	3,221	11,842	*1,314	*490	*76	*987	*55
$5,000 under $10,000	3,787	3,793	65,949	28,375	3,540	3,565	24,835	12,677	*327	*29	3,502	1,653
$10,000 under $20,000	5,544	5,656	157,549	82,655	12,067	5,419	70,588	51,348	2,492	1,264	5,077	7,268
$20,000 under $50,000	4,444	4,507	188,829	119,683	22,920	4,442	96,763	86,172	2,491	1,795	4,444	16,555
$50,000 under $100,000	306	306	17,107	19,857	1,899	306	17,958	16,955	250	294	306	5,473
$100,000 under $500,000	**65	*65	**2,665	**12,950	**—406	*65	**13,356	**10,052	*37	194	**65	**4,558
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,118	1,118	31,863	—12,080	—7,693	1,118	—4,387	—	—	—	—	—
Miscellaneous repair services: Total												
Returns with and without adjusted gross income, total	259,855	260,161	3,589,845	3,103,259	769,993	242,974	2,333,266	1,838,841	45,130	11,695	**194,290	**324,704
Returns with adjusted gross income, total	254,633	254,939	3,482,526	3,116,419	779,322	239,120	2,337,097	1,838,641	45,130	11,695	194,289	324,699
$1 under $5,000	54,403	54,403	545,780	150,949	70,877	43,802	80,072	13,514	1,102	110	9,180	1,224
$5,000 under $10,000	57,910	58,132	756,316	431,758	175,124	54,582	256,634	158,987	8,918	1,334	44,282	18,230
$10,000 under $20,000	103,084	103,168	1,270,107	1,484,349	323,718	101,653	1,160,631	897,258	24,019	5,707	101,591	138,619
$20,000 under $50,000	38,296	38,296	800,134	981,103	188,091	38,143	793,012	713,244	10,615	3,945	38,296	145,584
$50,000 under $100,000	892	892	102,102	53,991	20,669	892	33,322	44,035	446	416	892	13,828
$100,000 under $500,000	**48	**48	**8,087	**14,269	**843	**48	**13,426	**11,605	**30	183	**48	**7,214
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	**	**	—	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	5,222	5,222	107,319	—13,160	—9,329	3,854	—3,831	—	—	—	**	**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Miscellaneous repair services: Radio and TV repair shops												
Returns with and without adjusted gross income, total	43,867	43,781	634,650	437,525	110,148	40,602	327,377	234,692	5,361	1,026	29,948	38,485
Returns with adjusted gross income, total	42,409	42,493	599,219	440,828	114,266	39,593	326,362	234,692	5,361	1,026	29,948	38,485
$1 under $5,000	12,661	12,661	119,367	38,901	13,793	10,875	25,108	4,094	*249	*13	2,925	409
$5,000 under $10,000	10,018	10,018	178,407	74,745	36,154	9,187	38,591	25,763	1,429	237	7,321	2,781
$10,000 under $20,000	14,897	14,981	174,152	208,838	44,605	14,698	164,033	121,893	2,760	621	14,869	18,549
$20,000 under $50,000	4,827	4,827	127,114	117,698	19,476	4,827	98,222	82,582	*923	*155	4,827	16,813
$50,000 under $100,000	*6	*6	*179	*445	*38	*6	*408	*360	—	—	*6	*133
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*1,258	*1,258	*35,431	*—3,103	*—4,118	*1,009	*1,015	—	—	—	—	—
Miscellaneous repair services: Electrical repair shops, except radio and TV												
Returns with and without adjusted gross income, total	38,915	38,915	657,049	543,183	141,825	36,981	401,858	335,998	7,408	1,823	30,788	62,306
Returns with adjusted gross income, total	37,728	37,728	648,730	545,471	142,787	36,485	402,684	335,998	7,408	1,823	30,788	62,306
$1 under $5,000	5,384	5,384	58,987	16,543	10,237	4,362	6,306	*1,162	*28	*1	*620	*38
$5,000 under $10,000	6,912	6,912	94,574	51,544	21,785	5,691	29,759	18,385	*1,321	*212	4,765	2,064
$10,000 under $20,000	17,119	17,119	270,995	249,125	63,687	17,119	185,438	148,554	3,843	617	17,090	23,282
$20,000 under $50,000	8,102	8,102	196,808	212,562	40,306	8,102	172,226	155,528	2,144	761	8,102	31,746
$50,000 under $100,000	**211	**211	23,366	**15,697	**8,742	**211	**8,955	**12,369	*72	*32	**211	**5,178
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	**	**	—	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	*1,187	*1,187	*10,319	*—2,288	*—1,462	*496	*—826	—	—	—	—	—
Miscellaneous repair services: Reupholstery and furniture repair												
Returns with and without adjusted gross income, total	33,313	33,535	491,818	369,562	96,850	29,997	272,712	214,853	5,237	1,719	24,166	37,282
Returns with adjusted gross income, total	32,969	33,191	486,463	370,842	97,871	29,952	273,171	214,853	5,237	1,719	24,166	37,282
$1 under $5,000	9,461	9,461	136,933	25,365	11,968	7,041	13,377	2,367	*250	*40	*1,527	*192
$5,000 under $10,000	6,736	6,958	106,864	53,091	29,576	6,139	23,515	21,562	*674	*77	5,867	2,688
$10,000 under $20,000	12,937	12,937	180,596	188,577	30,181	12,937	158,396	114,173	2,872	466	12,937	18,056
$20,000 under $50,000	3,773	3,773	61,484	97,269	27,237	3,773	70,052	71,676	1,385	1,050	3,773	13,828
$50,000 under $100,000	*56	*56	*538	*3,674	*—1,293	*56	*4,967	*2,832	*56	*88	*56	*872
$100,000 under $500,000	*6	*6	*48	*2,846	*—18	*6	*2,864	*2,243	—	—	*6	*1,646
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*344	*344	*5,355	*—1,280	*—821	*45	*—459	—	—	—	—	—

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Miscellaneous repair services: Other miscellaneous repair shops												
Returns with and without adjusted gross income, total	**143,960**	**143,960**	**1,806,328**	**1,752,989**	**421,670**	**135,394**	**1,331,319**	**1,053,098**	**27,124**	**7,127**	****109,388**	****186,631**
Returns with adjusted gross income, total	141,527	141,527	1,750,114	1,759,478	424,598	133,090	1,334,880	1,053,098	27,124	7,127	109,387	186,626
$1 under $5,000	26,897	26,897	230,493	70,140	34,859	21,524	35,261	5,891	*575	*56	4,108	585
$5,000 under $10,000	34,244	34,244	376,471	252,378	87,609	32,565	164,769	93,277	5,494	808	26,329	10,697
$10,000 under $20,000	58,131	58,131	664,364	637,809	185,045	56,839	652,764	512,538	14,544	3,803	56,695	78,732
$20,000 under $50,000	21,594	21,594	392,728	553,554	101,042	21,441	452,512	403,458	6,163	1,979	21,594	83,397
$50,000 under $100,000	620	620	78,019	37,828	15,174	620	22,654	31,004	318	298	620	9,639
$100,000 under $500,000	**41	**41	**8,039	**7,769	**869	**41	**6,900	**6,832	**30	183	**41	**3,576
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	2,433	2,433	56,214	−6,489	−2,928	2,304	−3,561	—	—	—	**	**
Motion pictures: Total												
Returns with and without adjusted gross income, total	**10,341**	**10,589**	**338,004**	**226,549**	**37,787**	**10,341**	**188,762**	**162,399**	**3,052**	**2,155**	**9,033**	**46,091**
Returns with adjusted gross income, total	10,163	10,411	313,054	248,361	43,629	10,163	202,732	162,399	3,052	2,155	9,026	45,983
$1 under $5,000	1,105	1,105	*41,437	4,467	151	1,105	4,316	*1,139	—	—	*539	*138
$5,000 under $10,000	1,177	1,177	23,324	8,691	475	1,177	8,216	2,855	*547	*31	1,149	267
$10,000 under $20,000	4,304	4,438	109,623	61,711	13,565	4,304	48,146	36,591	*1,437	*353	3,784	5,655
$20,000 under $50,000	2,963	3,064	85,774	79,798	16,005	2,963	63,793	53,483	611	359	2,956	10,841
$50,000 under $100,000	389	396	16,409	28,571	−14	389	28,565	19,348	*95	*194	389	6,021
$100,000 under $500,000	207	213	22,601	34,164	4,140	207	30,024	26,222	148	948	191	11,415
$500,000 under $1,000,000	11	11	4,686	7,455	2,145	11	5,310	5,774	8	211	11	3,076
$1,000,000 or more	7	7	*9,000	*21,504	*7,162	7	14,342	*16,987	6	59	7	8,550
Returns with no adjusted gross income	178	178	24,950	−19,812	−5,842	178	−13,970	—	—	—	*7	*108
Motion pictures: Motion picture production, distribution, and services												
Returns with and without adjusted gross income, total	**7,956**	**8,034**	**182,064**	**194,780**	**28,281**	**7,956**	**166,499**	**141,957**	**2,396**	**1,782**	**7,416**	**41,723**
Returns with adjusted gross income, total	7,915	7,993	175,269	213,613	32,070	7,915	181,543	141,957	2,396	1,782	7,410	41,627
$1 under $5,000	*601	*601	*9,302	*2,296	*−701	*601	*2,997	*1,033	—	—	*539	*138
$5,000 under $10,000	*871	*871	*17,837	*6,011	*1,122	*871	*4,889	*2,167	*519	*24	*871	*232
$10,000 under $20,000	3,367	3,367	47,557	49,252	6,438	3,367	42,814	29,278	*1,043	*245	2,948	4,629
$20,000 under $50,000	2,509	2,581	58,181	69,585	12,127	2,509	57,458	45,490	594	206	2,503	9,406
$50,000 under $100,000	*368	*368	*11,145	*27,265	*−544	*368	*27,809	*18,291	*88	*187	*368	*5,696
$100,000 under $500,000	183	189	17,761	31,418	4,210	183	27,208	23,960	140	850	167	10,550
$500,000 under $1,000,000	9	9	*4,486	*6,282	*2,256	9	4,026	*4,751	6	211	9	2,426
$1,000,000 or more	7	7	*9,000	*21,504	*7,162	7	14,342	*16,987	6	59	7	8,550
Returns with no adjusted gross income	41	41	6,795	−18,833	−3,789	41	−15,044	—	—	—	*6	*96
Motion pictures: Motion picture theaters												
Returns with and without adjusted gross income, total	**2,414**	**2,555**	**155,940**	**32,593**	**9,506**	**2,414**	**23,087**	**21,098**	**685**	**414**	****1,646**	****4,473**
Returns with adjusted gross income, total	2,277	2,418	137,785	33,572	11,559	2,277	22,013	21,098	685	414	1,645	4,461
$1 under $5,000	*504	*504	*32,135	*2,171	*852	*504	*1,319	*108	—	—	—	—
$5,000 under $10,000	*306	*306	*5,487	*2,680	*−647	*306	*3,327	*988	*28	*7	*278	*55
$10,000 under $20,000	*937	1,071	62,256	*12,459	7,127	*937	*5,332	*7,313	*394	*108	*838	*1,026
$20,000 under $50,000	*483	*483	*27,593	*11,037	*3,978	*483	*7,159	*8,649	*248	*194	*482	*1,540
$50,000 under $100,000	*21	*28	*5,264	*1,306	*530	*21	*776	*1,057	*7	*7	*21	*325
$100,000 under $500,000	**26	**26	**5,040	**3,919	**−181	**26	**4,100	**3,285	**10	98	**26	**1,515
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	—	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*137	*137	*18,155	*−979	*−2,053	*137	*1,074	—	—	—	**	**

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Amusement and recreation services, except motion pictures: Total												
Returns with and without adjusted gross income, total	**245,444**	**248,833**	**2,838,838**	**4,247,389**	**188,736**	**230,300**	**4,058,633**	**2,859,483**	**50,813**	**25,854**	**186,476**	**773,680**
Returns with adjusted gross income, total	237,405	240,792	2,663,965	4,409,784	274,051	223,506	4,135,733	2,859,483	50,813	25,854	186,409	771,945
$1 under $5,000	50,897	51,222	372,584	130,554	31,602	40,510	98,952	15,552	2,552	170	11,910	1,525
$5,000 under $10,000	40,785	41,783	380,940	303,409	52,388	38,728	251,021	134,973	6,865	1,641	32,291	17,047
$10,000 under $20,000	78,645	79,740	586,090	1,147,166	50,395	77,760	1,096,771	685,543	19,294	5,813	76,038	108,478
$20,000 under $50,000	57,168	57,894	791,225	1,606,823	81,592	56,664	1,525,231	1,117,243	14,823	8,651	56,265	235,601
$50,000 under $100,000	7,022	7,184	208,325	471,419	4,065	6,956	467,354	353,075	3,525	3,477	7,022	119,357
$100,000 under $500,000	2,637	2,699	184,860	469,807	5,988	2,637	463,819	347,630	1,569	4,326	2,632	170,499
$500,000 under $1,000,000	173	186	50,834	115,348	8,905	173	106,441	85,139	126	1,244	173	49,051
$1,000,000 or more	78	84	89,301	165,260	39,116	78	126,144	119,328	59	532	78	70,387
Returns with no adjusted gross income	8,039	8,041	174,873	−162,415	−85,315	6,794	−77,100	—	—	—	67	1,735
Amusement and recreation services, except motion pictures: Producers, orchestras, and entertainers												
Returns with and without adjusted gross income, total	**111,896**	**113,635**	**920,651**	**1,600,923**	**253,929**	**101,350**	**1,346,994**	**1,028,279**	**20,637**	**7,523**	**81,438**	**248,014**
Returns with adjusted gross income, total	109,842	111,581	895,670	1,617,893	263,551	99,593	1,354,342	1,028,279	20,637	7,523	81,426	247,988
$1 under $5,000	32,793	33,062	163,901	78,376	33,252	24,474	45,124	10,833	1,300	87	9,038	1,141
$5,000 under $10,000	19,101	19,718	101,004	140,779	37,714	18,259	103,065	54,033	4,205	740	15,492	8,119
$10,000 under $20,000	33,957	34,412	192,949	485,725	51,728	33,184	433,997	291,406	8,886	1,760	33,306	46,745
$20,000 under $50,000	20,809	21,316	213,226	570,306	45,343	20,760	524,965	398,664	4,796	2,857	20,608	83,289
$50,000 under $100,000	2,334	2,400	40,118	151,467	6,111	2,268	145,356	110,463	973	642	2,334	37,726
$100,000 under $500,000	563	580	86,323	97,759	37,304	563	60,455	75,878	407	908	563	33,594
$500,000 under $1,000,000	60	63	29,302	39,802	14,823	60	24,879	32,292	49	433	60	15,791
$1,000,000 or more	25	30	68,847	53,677	37,176	25	16,501	44,712	21	116	25	21,563
Returns with no adjusted gross income	2,054	2,054	24,981	−16,970	−9,622	1,757	−7,348	—	—	—	*12	*26
Amusement and recreation services, except motion pictures: Billiard and pool establishments												
Returns with and without adjusted gross income, total	**5,740**	**5,740**	**131,698**	**53,010**	**23,454**	**5,740**	**29,556**	**37,118**	**1,145**	**650**	**3,751**	**5,703**
Returns with adjusted gross income, total	5,468	5,468	117,291	62,052	26,760	5,468	35,292	37,118	*1,145	*650	3,751	5,703
$1 under $5,000	*1,407	*1,407	*5,798	*4,534	*832	*1,407	*3,702	*202	—	—	*269	*19
$5,000 under $10,000	*1,270	*1,270	*15,168	*9,904	*3,791	*1,270	*6,113	*5,123	*330	*80	*940	*647
$10,000 under $20,000	2,493	2,493	68,844	38,901	22,062	2,493	16,839	25,348	*775	*540	2,244	3,875
$20,000 under $50,000	*292	*292	*6,777	*6,383	*29	*292	*6,354	*6,215	*34	*27	*292	*1,311
$50,000 under $100,000	*6	*6	*704	*330	*48	*6	*284	*232	*6	*3	*6	*51
$100,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*272	*272	*14,407	*−9,042	*−3,306	*272	*−5,738	—	—	—	—	—

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†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Amusement and recreation services, except motion pictures: Bowling alleys												
Returns with and without adjusted gross income, total	1,849	1,850	155,220	29,771	6,355	1,821	23,416	18,610	860	1,297	**868	**3,187
Returns with adjusted gross income, total	1,811	1,811	148,842	30,548	7,303	1,783	23,243	18,510	860	1,297	867	3,182
$1 under $5,000	*255	*255	*3,481	*589	*—2,653	*255	*3,442	—	—	—	—	—
$5,000 under $10,000	*259	*259	*47,781	*2,218	*2,018	*259	*200	*1,022	*78	*11	*231	*129
$10,000 under $20,000	781	781	31,918	10,326	1,019	753	9,309	5,023	*539	*415	*319	*315
$20,000 under $50,000	*479	*479	*55,249	*12,371	*7,131	*479	*5,240	*6,847	*229	*768	*280	*948
$50,000 under $100,000	*6	*6	*3,326	*313	*1	*6	*312	*279	*6	*88	*6	*271
$100,000 under $500,000	*31	*31	*5,067	*4,727	*—13	*31	*4,740	*3,439	*8	*15	*31	*1,519
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*38	*39	*8,378	*—775	*—948	*38	*173	—	—	—	**	**
Amusement and recreation services, except motion pictures: Professional sports clubs and promoters												
Returns with and without adjusted gross income, total	1,292	1,293	54,218	45,791	7,417	1,292	38,374	32,498	502	300	1,220	12,201
Returns with adjusted gross income, total	1,276	1,277	48,090	47,158	10,234	1,276	36,924	32,498	502	300	1,220	12,201
$1 under $5,000	*56	*56	*182	*190	*—31	*56	*221	*29	—	—	*28	*3
$5,000 under $10,000	*28	*28	*21	*202	*8	*28	*194	*101	—	—	*28	*14
$10,000 under $20,000	*725	*725	*3,242	*10,836	*—947	*725	*11,783	*5,741	*448	*143	*697	*737
$20,000 under $50,000	*391	*391	*31,587	*12,816	*6,231	*391	*6,565	*8,143	*16	(1) *	*391	*1,749
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $500,000	*68	*68	*2,543	*14,271	*1,072	*68	*13,199	*11,434	*34	*12	*68	*5,826
$500,000 under $1,000,000	**	*9	**10,515	**8,843	**3,901	**	**4,942	**7,050	**	145	**	**3,872
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	*16	*16	*6,126	*—1,367	*—2,817	*16	*1,450	—	—	—	—	—
Amusement and recreation services, except motion pictures: Racing, including track operation												
Returns with and without adjusted gross income, total	53,633	53,998	488,032	1,313,190	—258,217	52,633	1,569,397	952,316	10,482	7,587	42,109	323,702
Returns with adjusted gross income, total	50,010	50,178	397,760	1,420,977	—197,321	49,727	1,618,298	952,316	10,482	7,587	42,056	322,007
$1 under $5,000	5,814	5,814	64,602	16,781	—9,807	5,814	26,588	996	*656	*73	*437	*21
$5,000 under $10,000	7,392	7,420	61,544	56,636	—12,465	7,364	69,101	23,776	1,287	277	5,319	3,126
$10,000 under $20,000	15,957	15,958	60,113	231,140	—46,514	15,907	277,654	140,554	2,534	494	15,565	25,462
$20,000 under $50,000	15,636	15,854	59,865	458,083	—57,001	15,831	515,084	314,434	3,281	1,229	15,710	67,734
$50,000 under $100,000	3,412	3,506	74,010	240,487	—24,571	3,412	265,038	181,014	1,818	1,795	3,412	52,376
$100,000 under $500,000	1,468	1,487	60,800	268,098	—34,397	1,468	302,495	189,564	836	2,633	1,464	98,488
$500,000 under $1,000,000	90	95	8,806	59,348	—7,263	90	66,612	42,134	61	629	90	26,793
$1,000,000 or more	41	42	8,220	90,423	—5,303	41	95,726	59,942	27	367	41	40,007
Returns with no adjusted gross income	3,820	3,820	70,272	—107,797	—58,896	2,906	—48,901	—	—	—	51	1,695

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¹Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Adjusted gross income (or deficit) Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Other income less losses and statutory adjustments Amount	Taxable income	Investment credit Number of returns	Investment credit Amount	Total income tax Number of returns	Total income tax Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Amusement and recreation services, except motion pictures: Other amusement and recreation services												
Returns with and without adjusted gross income, total	71,540	72,317	1,109,021	1,218,798	153,798	67,967	1,065,000	800,379	17,400	8,868	57,565	183,943
Returns with adjusted gross income, total	69,701	70,477	1,056,312	1,245,262	163,524	66,162	1,081,738	800,379	17,400	8,868	57,562	183,934
$1 under $5,000	10,600	10,628	134,620	30,110	10,209	8,532	19,901	3,492	*594	*30	2,138	341
$5,000 under $10,000	12,791	13,068	155,422	94,065	21,322	11,804	72,743	41,088	2,865	533	10,337	5,033
$10,000 under $20,000	25,131	25,371	209,024	377,447	23,047	25,097	354,400	223,015	6,312	2,762	24,286	34,013
$20,000 under $50,000	19,361	19,562	424,521	544,862	79,859	19,111	465,003	380,940	6,487	3,670	18,984	80,570
$50,000 under $100,000	1,264	1,264	90,167	78,842	22,478	1,264	56,364	61,067	722	949	1,264	18,933
$100,000 under $500,000	523	533	30,313	88,182	2,022	523	86,160	69,679	294	830	522	32,250
$500,000 under $1,000,000	20	20	6,308	13,869	1,098	20	12,771	9,494	16	45	20	5,583
$1,000,000 or more	11	11	7,937	17,885	3,489	11	14,396	11,584	10	49	11	7,211
Returns with no adjusted gross income	1,839	1,840	50,709	—26,464	—9,726	1,805	—16,738	—	—	—	3	9
Medical and health services: Total												
Returns with and without adjusted gross income, total	402,742	408,790	19,426,022	14,064,927	9,487,394	389,966	4,577,533	10,372,551	130,070	62,007	385,872	3,088,445
Returns with adjusted gross income, total	398,252	404,219	19,097,724	14,166,874	9,467,296	385,511	4,699,578	10,372,551	130,070	62,007	365,268	3,067,152
$1 under $5,000	29,656	29,661	171,007	87,175	59,345	24,309	27,830	13,005	*693	*61	8,895	1,487
$5,000 under $10,000	32,156	32,606	371,269	234,828	144,065	29,340	90,763	95,182	4,033	612	26,622	12,243
$10,000 under $20,000	80,131	81,430	1,456,110	1,193,053	576,644	77,510	614,409	710,172	14,838	5,124	74,968	115,919
$20,000 under $50,000	156,323	159,011	7,755,711	5,562,447	3,557,092	154,918	2,005,355	4,000,462	62,899	26,781	164,977	930,611
$50,000 under $100,000	76,591	77,755	7,033,120	5,169,526	3,800,294	76,067	1,369,232	3,993,271	38,871	20,549	76,447	1,344,074
$100,000 under $500,000	13,307	13,661	2,237,102	1,849,746	1,289,223	13,279	560,523	1,503,908	8,665	8,658	13,273	651,701
$500,000 under $1,000,000	78	84	47,143	49,871	24,671	78	25,200	40,610	63	155	78	21,778
$1,000,000 or more	10	11	26,262	20,228	13,962	10	6,266	15,931	8	67	10	9,259
Returns with no adjusted gross income	4,490	4,571	328,298	—101,947	20,098	4,455	—122,045	—	—	—	404	1,293
Medical and health services: Offices of physicians												
Returns with and without adjusted gross income, total	151,447	153,397	9,105,422	7,768,844	5,135,906	150,350	2,630,738	5,878,178	58,858	27,841	148,844	1,931,758
Returns with adjusted gross income, total	150,319	152,268	9,063,957	7,804,449	5,126,327	149,229	2,678,122	5,878,178	58,858	27,841	146,818	1,931,531
$1 under $5,000	*1,209	*1,209	*21,863	*4,064	*11,360	*1,209	*—7,296	*771	—	—	*554	*206
$5,000 under $10,000	3,033	3,302	50,055	24,458	15,852	3,033	8,606	9,074	*1,029	*49	2,199	1,113
$10,000 under $20,000	15,235	15,456	257,326	237,786	109,904	15,015	127,882	137,216	2,890	817	13,847	22,909
$20,000 under $50,000	68,470	68,996	2,697,807	2,412,275	1,384,345	67,858	1,027,930	1,729,106	23,486	7,428	67,935	420,057
$50,000 under $100,000	51,146	51,820	4,200,524	3,506,709	2,464,106	50,913	1,042,801	2,686,958	24,253	11,892	51,075	911,726
$100,000 under $500,000	11,153	11,409	1,780,312	1,560,830	1,105,767	11,128	455,063	1,267,356	7,141	7,278	11,135	549,725
$500,000 under $1,000,000	68	68	35,587	42,329	22,094	68	20,235	*34,841	54	141	66	18,324
$1,000,000 or more	7	8	*20,434	*15,998	*12,897	7	3,101	*12,856	5	38	7	7,471
Returns with no adjusted gross income	1,128	1,129	41,465	—37,605	9,579	1,121	—47,384	—	—	—	*26	*227
Medical and health services: Offices of dentists												
Returns with and without adjusted gross income, total	85,520	86,273	6,078,052	3,178,744	2,746,000	84,078	433,744	2,372,870	41,361	23,283	80,068	549,584
Returns with adjusted gross income, total	85,007	85,760	6,035,104	3,200,637	2,735,536	83,565	465,101	2,372,870	41,361	23,283	79,987	549,422
$1 under $5,000	1,488	1,488	22,207	5,507	—2,425	1,460	7,932	*195	—	—	*297	*7
$5,000 under $10,000	3,260	3,260	41,343	24,018	8,677	3,260	15,141	8,618	*976	*302	2,155	857
$10,000 under $20,000	12,228	12,462	399,504	186,894	136,504	11,697	50,390	112,810	4,239	3,065	10,153	16,182
$20,000 under $50,000	49,013	49,506	3,268,764	1,657,329	1,442,374	48,356	214,955	1,201,616	24,849	13,235	48,453	272,075
$50,000 under $100,000	17,897	17,704	2,024,242	1,149,796	1,013,696	17,471	136,100	902,872	10,464	5,753	17,624	297,735
$100,000 under $500,000	1,317	1,338	271,853	173,573	134,761	1,317	38,812	143,714	1,029	922	1,301	80,967
$500,000 under $1,000,000	**4	**4	**7,391	**3,520	**1,749	**4	**1,771	**2,845	**4	6	**4	**1,599
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	513	513	42,948	—20,893	10,464	513	—31,357	—	—	—	*81	*162

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¹Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Medical and health services: Offices of osteopathic physicians												
Returns with and without adjusted gross income, total	**2,895	**2,895	**169,388	**108,828	**83,747	**2,868	**25,081	88,285	882	184	2,587	27,848
Returns with adjusted gross income, total	2,894	2,894	169,298	110,140	83,759	2,865	26,381	88,285	882	184	2,587	27,848
$1 under $5,000	*56	*56	*183	*182	*42	*56	*140	—	—	—	—	—
$5,000 under $10,000	*250	*250	*4,566	*2,156	*2,050	*250	*106	*763	—	—	*28	*12
$10,000 under $20,000	*926	*926	*34,090	*13,224	*10,007	*926	*3,217	*8,498	*234	*18	*926	*1,462
$20,000 under $50,000	938	938	42,290	34,840	24,426	909	10,414	27,660	*282	*14	909	7,564
$50,000 under $100,000	621	621	68,370	45,135	34,699	621	10,436	36,338	*290	*140	621	13,057
$100,000 under $500,000	103	103	19,799	14,603	12,535	103	2,068	13,026	*76	*12	103	5,753
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	**	**	**	**	**	**	**	—	—	—	—	—
Medical and health services: Offices of chiropractors												
Returns with and without adjusted gross income, total	18,400	18,738	577,772	349,931	288,410	15,038	63,521	238,906	5,384	2,396	13,794	54,476
Returns with adjusted gross income, total	18,114	18,452	572,718	352,143	287,700	14,780	64,443	238,906	5,384	2,396	13,572	54,436
$1 under $5,000	*1,161	*1,161	*4,096	*2,930	*1,753	*836	*1,177	*38	—	—	*58	*3
$5,000 under $10,000	*2,224	*2,224	*27,463	*15,708	*6,618	*1,829	*9,090	*3,729	*249	*109	*1,405	*259
$10,000 under $20,000	5,641	5,863	137,829	75,110	63,127	5,159	11,983	40,983	1,020	91	5,023	6,768
$20,000 under $50,000	6,314	6,430	315,546	204,590	162,942	6,247	41,748	150,955	3,710	1,936	6,314	32,317
$50,000 under $100,000	701	701	76,439	45,928	45,801	636	127	36,454	350	244	701	12,262
$100,000 under $500,000	*73	*73	*11,345	*7,777	*7,459	*73	*318	*6,747	*55	*16	*73	*2,827
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*286	*286	*5,054	*—2,212	*—1,290	*258	*—922	—	—	—	*222	*40
Medical and health services: Offices of optometrists												
Returns with and without adjusted gross income, total	14,909	15,126	941,831	442,632	344,498	14,639	98,134	322,081	5,297	1,662	13,643	85,136
Returns with adjusted gross income, total	14,881	15,098	940,825	442,634	344,493	14,611	98,141	322,081	5,297	1,662	13,643	85,136
$1 under $5,000	*920	*920	*4,949	*3,071	*2,091	*920	*980	*297	—	—	*325	*13
$5,000 under $10,000	*891	*891	*21,891	*6,436	*5,942	*621	*494	*1,418	*298	*11	*664	*136
$10,000 under $20,000	3,583	3,783	144,582	56,793	43,322	3,583	13,471	30,297	*768	*120	3,167	5,023
$20,000 under $50,000	7,809	7,826	501,814	260,005	192,981	7,809	67,024	194,184	3,282	840	7,809	45,658
$50,000 under $100,000	1,562	1,562	249,735	101,124	94,698	1,562	6,426	82,958	878	622	1,562	26,548
$100,000 under $500,000	116	116	17,854	15,205	5,459	116	9,746	12,927	71	69	116	5,758
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*28	*28	*806	*—2	*5	*28	*—7	—	—	—	—	—

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‡Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Medical and health services: Registered and practical nurses												
Returns with and without adjusted gross income, total	59,991	59,991	286,452	690,271	230,696	55,195	459,575	412,157	2,968	406	46,382	77,546
Returns with adjusted gross income, total	59,484	59,484	282,873	693,023	228,088	54,688	464,935	412,157	2,968	406	46,382	77,546
$1 under $5,000	16,890	16,890	45,359	48,839	32,543	13,947	16,296	8,078	*665	*60	5,369	831
$5,000 under $10,000	13,569	13,569	77,524	95,192	62,396	12,436	32,796	42,525	*643	*47	12,555	5,857
$10,000 under $20,000	18,635	18,635	109,440	263,226	92,971	17,944	170,255	161,305	*635	*43	18,068	26,848
$20,000 under $50,000	10,165	10,165	49,360	268,218	39,116	10,136	227,100	185,206	*787	*181	10,165	38,725
$50,000 under $100,000	*205	*205	*1,184	*16,194	*1,061	*205	*15,133	*12,551	*18	*44	*205	*4,237
$100,000 under $500,000	*20	*20	*6	*3,356	*1	*20	*3,355	*2,492	*20	*31	*20	**1,048
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*507	*507	*3,589	*—2,752	*2,608	*507	*—5,360	—	—	—	—	—
Medical and health services: Nursing and personal care facilities												
Returns with and without adjusted gross income, total	11,608	11,721	933,857	147,967	72,141	10,052	75,826	110,967	2,405	2,254	7,927	26,637
Returns with adjusted gross income, total	10,868	10,934	734,026	174,840	75,118	9,310	99,722	110,967	2,405	2,254	7,913	26,509
$1 under $5,000	2,895	2,900	49,061	7,480	4,473	1,948	3,007	*459	*28	*1	*297	*16
$5,000 under $10,000	2,569	2,569	64,404	19,491	8,169	2,173	11,322	9,184	*233	*53	2,507	1,222
$10,000 under $20,000	3,275	3,277	97,309	47,240	13,096	3,076	34,144	23,317	*628	*180	3,174	3,471
$20,000 under $50,000	1,599	1,599	283,580	52,754	27,469	1,588	25,285	39,275	*1,083	*1,267	1,407	7,518
$50,000 under $100,000	481	495	173,601	35,699	20,949	461	14,750	29,681	381	699	461	9,582
$100,000 under $500,000	64	69	60,971	10,414	437	61	9,977	7,994	49	48	64	4,079
$500,000 under $1,000,000	3	5	*5,102	*1,762	*525	3	1,237	*1,057	3	6	3	621
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	742	787	199,829	—26,873	—2,977	742	—23,896	—	—	—	*14	*128
Medical and health services: Hospitals												
Returns with and without adjusted gross income, total	132	143	58,784	10,609	5,147	132	5,462	11,668	*38	*78	**120	**5,132
Returns with adjusted gross income, total	120	120	32,280	14,888	4,964	120	9,924	11,668	*38	*78	*119	*5,035
$1 under $5,000	—	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $20,000	—	—	—	—	—	—	—	—	—	—	—	—
$20,000 under $50,000	**70	**70	**14,420	**6,226	**497	**70	**5,729	**4,245	**4	**35	**69	**1,544
$50,000 under $100,000	**	**	**	**	**	**	**	**	**	**	**	**
$100,000 under $500,000	**50	**50	**17,860	**8,652	**4,467	**50	**4,185	**7,423	**34	**43	**50	**3,491
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*12	*23	*26,504	*—4,279	*183	*12	*—4,462	—	—	—	**	**

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‡Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Medical and health services: Medical laboratories												
Returns with and without adjusted gross income, total	2,190	2,190	103,173	84,709	33,738	2,162	30,970	48,056	712	334	1,622	15,345
Returns with adjusted gross income, total	1,919	1,919	103,094	85,236	34,598	1,891	30,838	48,056	712	334	1,622	15,345
$1 under $5,000	*269	*269	*4,429	*792	*780	*269	*32	—	—	—	—	—
$5,000 under $10,000	*56	*56	*327	*476	*209	*28	*267	*81	*28	*(1)	*28	*2
$10,000 under $20,000	*449	*449	*7,485	*8,122	*3,126	*449	*4,996	*6,048	—	—	*449	*1,203
$20,000 under $50,000	*798	*798	*24,872	*21,791	*11,333	*798	*10,458	*14,220	*353	*63	*798	*2,838
$50,000 under $100,000	*264	*264	*40,301	*20,714	*12,301	*264	*8,413	*16,951	*264	*135	*264	*6,483
$100,000 under $500,000	*83	*83	**25,700	**13,341	*6,869	*83	*6,472	**10,756	*87	**138	**83	**4,821
$500,000 under $1,000,000	**	**	**	**	**	**	**	**	**	**	**	**
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*271	*271	*79	*—528	*—860	*271	*332	—	—	—	—	—
Medical and health services: Dental laboratories												
Returns with and without adjusted gross income, total	8,733	8,733	256,102	152,979	106,120	7,868	46,859	101,542	2,222	382	7,918	21,694
Returns with adjusted gross income, total	8,464	8,464	254,155	154,499	104,277	7,599	50,222	101,542	2,222	382	7,918	21,694
$1 under $5,000	*297	*297	*2,110	*1,343	*1,146	*297	*197	*274	—	—	*269	*19
$5,000 under $10,000	2,169	2,169	32,500	14,794	13,061	*1,803	*1,713	5,240	*297	*20	*1,851	*619
$10,000 under $20,000	2,998	2,998	53,590	42,481	26,134	2,699	16,347	25,513	*746	*71	2,998	4,128
$20,000 under $50,000	2,713	2,713	130,228	78,002	53,839	2,713	24,163	55,968	957	148	2,713	12,377
$50,000 under $100,000	*268	*268	*34,272	*15,208	*10,135	*268	*5,073	*12,847	*203	*30	*268	*3,839
$100,000 under $500,000	*19	*19	*1,455	*2,671	*—58	*19	*2,729	*1,900	*19	*113	*19	*712
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	*269	*269	*1,947	*—1,520	*1,843	*269	*—3,363	—	—	—	—	—
Medical and health services: Other medical and health services												
Returns with and without adjusted gross income, total	50,320	51,583	915,379	1,215,232	442,991	48,989	772,241	841,418	10,541	3,824	46,109	210,200
Returns with adjusted gross income, total	49,583	50,826	909,392	1,222,729	442,436	48,232	780,293	841,418	10,541	3,824	46,042	209,448
$1 under $5,000	4,471	4,471	16,750	12,967	7,602	3,367	5,365	2,893	—	—	1,728	372
$5,000 under $10,000	4,268	4,318	51,199	30,048	20,871	4,260	12,177	15,047	*280	*21	3,555	2,240
$10,000 under $20,000	17,161	17,581	214,906	262,177	80,453	16,962	181,724	164,185	3,478	719	17,161	27,925
$20,000 under $50,000	19,297	20,039	428,277	602,265	218,252	19,297	384,013	422,855	4,843	1,730	19,252	96,431
$50,000 under $100,000	3,973	4,046	163,205	255,698	102,384	3,973	153,334	192,954	1,992	1,004	3,973	62,642
$100,000 under $500,000	368	366	32,736	50,615	12,393	368	38,222	39,054	144	102	366	16,968
$500,000 under $1,000,000	**7	**7	**2,322	**5,959	**501	**7	**5,458	**4,430	**4	**48	**7	**2,850
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*757	*757	*5,987	*—7,497	*555	*757	*—8,052	—	—	—	*67	*752
Legal services												
Returns with and without adjusted gross income, total	154,294	154,778	4,987,006	5,009,837	2,450,116	150,984	2,559,521	3,619,374	38,211	17,926	140,540	1,064,706
Returns with adjusted gross income, total	151,890	152,371	4,924,956	5,092,204	2,458,458	148,555	2,635,748	3,619,374	38,211	17,926	140,523	1,064,552
$1 under $5,000	7,875	7,875	63,599	22,207	9,146	8,761	13,061	1,600	*222	*44	*1,383	*137
$5,000 under $10,000	9,332	9,332	101,255	72,823	31,634	8,897	41,189	29,709	*339	*49	8,666	4,490
$10,000 under $20,000	36,838	36,835	578,506	556,842	245,000	35,635	313,642	329,989	8,865	2,163	35,297	53,550
$20,000 under $50,000	72,569	72,780	2,278,830	2,310,942	1,144,627	71,950	1,188,315	1,613,199	17,741	6,911	71,769	370,912
$50,000 under $100,000	21,078	21,144	1,354,066	1,398,116	709,148	21,012	688,970	1,058,574	8,663	5,543	21,012	358,083
$100,000 under $500,000	4,330	4,354	522,903	666,487	302,060	4,330	364,427	535,551	2,328	2,944	4,326	246,228
$500,000 under $1,000,000	57	58	21,549	40,339	11,822	57	28,517	32,381	45	118	57	19,524
$1,000,000 or more	13	13	4,248	22,648	3,023	13	19,625	18,371	8	156	13	11,626
Returns with no adjusted gross income	2,404	2,405	62,050	—82,567	—6,342	2,009	—76,225	—	—	—	*17	*154

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Educational services												
Returns with and without adjusted gross income, total	141,294	142,332	819,701	2,345,064	246,810	137,465	2,098,254	1,473,205	20,161	6,844	118,660	312,459
Returns with adjusted gross income, total	140,562	141,600	818,490	2,351,846	246,807	136,733	2,104,839	1,473,205	20,161	6,844	118,653	312,453
$1 under $5,000	23,399	23,399	95,193	64,557	27,325	20,530	37,232	10,340	*691	*38	7,121	1,202
$5,000 under $10,000	23,120	23,120	159,222	169,730	39,027	22,670	130,703	63,211	2,978	485	19,302	7,686
$10,000 under $20,000	50,690	51,427	264,233	765,401	83,647	50,180	681,754	451,782	8,470	1,832	49,596	73,952
$20,000 under $50,000	40,634	40,863	239,462	1,124,963	71,196	40,634	1,053,767	769,291	8,933	3,843	39,915	161,107
$50,000 under $100,000	2,268	2,334	42,934	149,768	18,180	2,268	131,588	116,613	818	254	2,268	38,843
$100,000 under $500,000	438	444	7,232	68,451	2,628	438	63,823	53,598	268	370	438	24,687
$500,000 under $1,000,000	10	10	4,648	6,627	2,155	10	4,682	5,156	**7	**24	10	3,243
$1,000,000 or more	3	3	*5,565	*3,949	2,639	3	1,310	*3,214	**	**	3	1,733
Returns with no adjusted gross income	732	732	1,211	—6,582	3	732	—6,585	—	—	—	*7	*6
Engineering and architectural services												
Returns with and without adjusted gross income, total	75,888	75,897	1,524,143	1,665,615	521,878	73,147	1,143,737	1,187,895	15,053	3,952	67,469	292,873
Returns with adjusted gross income, total	74,910	74,918	1,485,164	1,751,470	524,780	72,565	1,226,690	1,187,895	15,053	3,952	67,429	292,452
$1 under $5,000	6,704	6,704	61,377	20,835	11,214	5,369	9,621	2,760	*809	*55	*1,385	*341
$5,000 under $10,000	6,216	6,216	44,268	47,024	13,988	5,918	33,036	16,673	*278	*36	4,734	2,055
$10,000 under $20,000	24,459	24,459	275,938	373,629	110,435	23,830	263,194	212,247	4,821	835	23,979	35,276
$20,000 under $50,000	33,807	33,807	800,806	998,427	285,400	33,790	713,027	700,714	7,286	1,667	33,807	155,591
$50,000 under $100,000	3,095	3,101	155,448	200,525	64,604	3,029	135,921	161,607	1,485	1,078	3,095	52,995
$100,000 under $500,000	617	619	120,172	101,963	37,210	617	64,753	85,633	366	443	617	41,322
$500,000 under $1,000,000	**12	**12	**7,153	**9,067	**1,929	**12	**7,138	**7,261	**8	38	**12	**4,872
$1,000,000 or more	**	**	**	**	**	**	**	**	**	—	**	**
Returns with no adjusted gross income	978	979	38,979	—85,855	—2,902	582	—82,953	—	—	—	*40	*421
Accounting, auditing, and bookkeeping services: Total												
Returns with and without adjusted gross income, total	148,231	149,324	1,845,447	3,081,417	864,098	145,445	2,217,319	2,041,982	37,153	10,133	131,699	457,075
Returns with adjusted gross income, total	146,540	147,733	1,824,448	3,104,151	873,141	143,854	2,231,010	2,041,982	37,153	10,133	131,631	456,787
$1 under $5,000	12,098	12,126	41,435	38,098	18,383	10,107	19,715	3,355	*352	*6	2,394	298
$5,000 under $10,000	18,920	19,190	126,300	146,586	49,731	18,422	96,855	57,901	2,510	102	15,849	7,704
$10,000 under $20,000	50,072	50,493	490,106	768,508	206,706	50,044	561,802	431,680	13,358	2,112	48,019	68,807
$20,000 under $50,000	60,096	60,470	879,757	1,749,915	484,581	59,847	1,285,334	1,235,962	18,520	6,422	59,915	266,493
$50,000 under $100,000	4,734	4,734	214,718	292,310	97,947	4,734	194,363	226,027	1,922	692	4,734	73,902
$100,000 under $500,000	713	713	71,264	103,317	35,063	713	68,254	82,305	486	781	713	38,484
$500,000 under $1,000,000	**7	**7	**868	**5,417	**730	**7	**4,687	**4,852	**5	**18	**7	**3,119
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	1,591	1,591	20,999	—22,734	—9,043	1,591	—13,691	—	—	—	*68	*288

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Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services—Continued												
Accounting, auditing, and bookkeeping services: Certified public accountants												
Returns with and without adjusted gross income, total	26,948	26,948	784,255	765,803	358,117	26,918	407,488	524,609	13,252	3,788	25,471	133,437
Returns with adjusted gross income, total	26,581	26,581	780,825	774,483	358,292	26,553	416,191	524,609	13,252	3,788	25,405	133,240
$1 under $5,000	*326	*326	*1,859	*960	*850	*326	*110	*4	—	—	—	—
$5,000 under $10,000	2,301	2,301	44,891	20,306	10,605	2,301	9,701	7,307	*799	*45	1,866	904
$10,000 under $20,000	6,701	6,701	143,928	104,504	53,830	6,673	50,674	52,123	3,183	498	6,266	8,230
$20,000 under $50,000	14,567	14,567	386,002	449,937	202,014	14,567	247,923	309,942	8,059	2,692	14,567	67,817
$50,000 under $100,000	2,311	2,311	131,609	142,911	63,891	2,311	79,020	111,092	946	340	2,311	36,386
$100,000 under $500,000	372	372	51,779	53,205	26,484	372	26,721	41,629	**285	**213	372	18,378
$500,000 under $1,000,000	**3	**3	**657	**2,660	**618	**3	**2,042	**2,512	**	**	**3	**1,525
$1,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**
Returns with no adjusted gross income	*365	*365	*3,430	*—8,880	*—175	*365	*—8,705	—	—	—	*86	*197
Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services												
Returns with and without adjusted gross income, total	121,410	122,378	1,081,192	2,321,994	505,981	118,652	1,818,013	1,521,712	24,026	6,352	**106,353	**324,826
Returns with adjusted gross income, total	120,184	121,152	1,063,623	2,335,848	514,849	117,426	1,820,999	1,521,712	24,026	6,352	106,351	324,735
$1 under $5,000	11,772	11,800	39,576	37,138	17,533	9,781	19,605	3,351	*352	*6	2,394	298
$5,000 under $10,000	18,619	16,889	81,309	126,250	39,126	18,101	87,154	50,594	1,711	57	13,983	6,800
$10,000 under $20,000	43,371	43,792	348,178	664,004	152,876	43,371	511,128	379,557	10,195	1,614	41,733	60,577
$20,000 under $50,000	45,654	45,903	493,755	1,306,158	262,567	45,405	1,043,591	930,259	10,586	3,737	45,473	199,864
$50,000 under $100,000	2,423	2,423	83,109	149,399	34,056	2,423	115,343	114,935	976	352	2,423	37,518
$100,000 under $500,000	341	341	19,485	50,112	8,579	341	41,533	40,678	203	578	341	18,088
$500,000 under $1,000,000	4	4	*211	*2,757	*112	4	2,645	*2,340	3	8	4	1,594
$1,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—
Returns with no adjusted gross income	1,226	1,226	17,569	—13,854	—8,868	1,226	—4,986	—	—	—	**	**
Other services												
Returns with and without adjusted gross income, total	168,232	169,170	1,209,507	3,465,020	470,701	158,841	2,994,319	2,340,944	23,218	8,426	138,187	615,272
Returns with adjusted gross income, total	163,949	166,887	1,186,218	3,482,231	474,355	157,421	3,007,876	2,340,944	23,218	8,426	138,177	614,888
$1 under $5,000	30,110	30,110	117,727	89,153	31,024	25,578	58,129	13,937	*623	*48	10,742	1,654
$5,000 under $10,000	22,248	23,212	112,753	168,941	34,779	20,795	134,162	70,738	*1,657	*337	17,136	9,500
$10,000 under $20,000	49,420	50,467	251,693	731,777	91,241	49,083	640,536	449,173	8,279	1,325	48,487	75,450
$20,000 under $50,000	51,728	52,347	431,897	1,531,144	164,503	51,529	1,368,641	1,090,884	8,906	3,059	51,365	244,209
$50,000 under $100,000	8,441	8,712	128,008	562,529	62,850	8,434	499,679	421,993	2,672	1,854	8,425	141,292
$100,000 under $500,000	1,927	1,957	96,083	314,693	54,087	1,927	260,606	226,414	1,028	1,613	1,927	107,497
$500,000 under $1,000,000	57	60	22,545	39,184	14,726	57	24,438	31,867	40	159	57	16,901
$1,000,000 or more	18	22	25,712	44,830	21,145	18	23,685	33,936	13	31	18	16,385
Returns with no adjusted gross income	2,283	2,283	23,289	—17,211	—3,654	1,420	—13,557	—	—	—	*10	*384

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
†Less than $500.

Table 1.6—Individuals With Sole Proprietorship Businesses: Adjusted Gross Income, Net Income, and Income Tax, by Industy and Size of Adjusted Gross Income—Continued

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

Size of adjusted gross income	Number of— Returns	Number of— Businesses	Business receipts	Adjusted gross income (or deficit) Total	Net income (less deficit)	Other income less losses and statutory adjustments Number of returns	Amount	Taxable income	Investment credit Number of returns	Amount	Total income tax Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Nature of Business Not Allocable												
Returns with and without adjusted gross income, total	34,245	34,263	394,626	495,238	107,403	30,321	387,835	315,378	5,112	1,968	22,480	73,938
Returns with adjusted gross income, total	32,810	32,827	370,750	505,804	103,363	29,184	402,441	315,378	5,112	1,968	22,392	73,093
$1 under $5,000	9,061	9,061	80,597	25,211	12,658	6,214	12,553	2,098	*538	*118	1,248	264
$5,000 under $10,000	5,945	5,945	66,597	42,679	17,786	5,724	24,893	13,945	*607	*135	4,069	1,604
$10,000 under $20,000	8,110	8,110	43,593	115,895	18,023	8,076	97,872	58,222	1,195	214	7,582	11,294
$20,000 under $50,000	8,532	8,532	122,178	219,452	32,816	8,008	186,636	155,611	2,264	929	8,333	31,711
$50,000 under $100,000	831	931	42,553	59,699	15,168	931	44,533	45,316	348	88	931	14,141
$100,000 under $500,000	217	233	11,902	31,718	5,393	217	26,325	22,520	132	162	217	10,101
$500,000 under $1,000,000	**14	**15	3,230	**11,150	**1,521	**14	**9,629	**6,766	8	322	**14	**3,978
$1,000,000 or more	**	**	**	**	**	**	**	**	—	—	**	**
Returns with no adjusted gross income	1,435	1,436	23,876	—10,566	4,040	1,137	—14,606	—	—	—	*68	*845

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
†Less than $500.

Table 1.7—Farm proprietorships: Selected Items, by Farm Industry and Size of Receipts

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agricultural program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, total	3,218,273	73,513,621	435,026	479,950	10,497	77,137	111,908	110,452	80,651	59,872	5,075,401
Under $5,000	1,525,385	2,809,495	114,556	44,655	*139	*124	35,232	14,534	44,948	27,253	−2,321,458
$5,000 under $40,000	1,211,130	19,530,204	199,193	210,664	5,829	12,962	42,827	35,896	22,908	13,394	1,743,878
$40,000 under $100,000	349,706	21,732,336	84,213	110,670	2,869	28,854	25,212	28,593	11,200	13,482	3,741,891
$100,000 or more	132,052	29,641,586	37,064	112,761	1,660	35,197	8,637	31,427	1,595	5,743	1,911,082
Field crop, total	1,405,730	30,632,338	185,863	210,431	7,823	60,386	47,873	51,291	34,000	22,523	6,593,319
Under $5,000	591,157	1,174,840	48,349	18,855	53	*63	12,273	4,029	15,223	3,834	−329,705
$5,000 under $40,000	594,321	9,360,391	84,717	86,963	5,239	11,774	16,829	15,744	12,103	8,484	1,915,027
$40,000 under $100,000	168,189	10,690,217	36,590	51,868	1,664	23,259	15,842	17,729	5,333	7,212	2,552,673
$100,000 or more	52,063	9,407,090	16,007	42,745	867	25,290	2,929	13,789	1,341	4,993	1,455,344
Vegetable and melon, total	70,227	1,291,426	6,928	1,648	*78	*399	5,290	6,854	*3,844	*3,026	30,148
Under $5,000	36,757	59,844	*2,217	*53	*50	*3	*3,226	*4,412	*3,242	*2,956	−52,231
$5,000 under $40,000	29,760	422,460	*4,156	*727	*28	*396	**3,012	**1,650	**402	*70	5,910
$40,000 under $100,000	1,247	69,822	*426	*468	—	—	**	**	**	**	15,76
$100,000 or more	2,463	739,300	129	400	—	—	52	792	—	—	60,883
Fruit and tree nut, total	92,928	1,622,305	4,377	3,397	—	—	2,709	3,690	2,777	2,969	−33,118
Under $5,000	45,763	48,617	*274	*324	—	—	*1,209	*610	*1,243	1,583	−60,356
$5,000 under $40,000	35,973	497,483	*1,554	*1,406	—	—	*1,326	1,769	*1,404	*1,195	−44,371
$40,000 under $100,000	7,509	431,824	*2,275	*1,452	—	—	*36	*557	*125	*56	*29,946
$100,000 or more	3,083	644,381	274	215	—	—	*138	*754	*5	*133	72,662
Horticultural specialty, total	18,884	906,721	*738	26,678	—	—	*17	*455	—	—	1,622
Under $5,000	5,310	6,712	—	—	—	—	—	—	—	—	−7,551
$5,000 under $40,000	8,832	115,536	—	—	—	—	—	—	—	—	−11,538
$40,000 under $100,000	*813	*43,303	—	—	—	—	—	—	—	—	*10,951
$100,000 or more	3,929	741,170	*738	*26,678	—	—	*17	*455	—	—	10,180
Beef cattle feedlots, total	2,927	573,122	42	266	—	—	*37	*29	*3	*7	−33,013
Under $5,000	239	*44	—	—	—	—	*24	*12	—	—	−6,285
$5,000 under $40,000	1,501	13,853	*16	*4	—	—	—	—	—	—	−8,189
$40,000 under $100,000	720	53,556	—	—	—	—	—	—	—	—	−4,79
$100,000 or more	467	505,667	26	262	—	—	*13	*17	*3	*7	−8,829
Beef cattle, except feedlots, total	758,549	13,380,326	87,916	91,765	745	3,961	24,580	21,750	15,893	4,754	−1,902,199
Under $5,000	479,871	874,968	25,383	6,386	*36	*58	11,624	3,377	13,142	2,903	−1,065,786
$5,000 under $40,000	221,949	2,997,077	43,121	49,222	*559	*755	7,042	7,818	1,855	1,507	−654,242
$40,000 under $100,000	31,667	2,013,570	11,392	19,339	*96	*1,669	3,840	6,213	848	135	−81,604
$100,000 or more	25,062	7,494,691	8,020	16,818	54	1,479	2,074	4,542	48	209	−80,468
Hogs, sheep, and goats, total	268,930	7,853,220	50,334	60,684	—	—	14,589	17,172	8,598	3,987	594,013
Under $5,000	90,017	163,018	13,944	1,741	—	—	*2,559	*259	*2,919	*720	−141,132
$5,000 under $40,000	120,205	2,107,466	32,916	29,804	—	—	6,519	5,432	*5,481	*2,948	82,178
$40,000 under $100,000	42,032	2,576,324	8,847	10,051	—	—	*2,808	*1,021	*67	*101	1,444,459
$100,000 or more	16,676	3,006,412	4,627	19,088	—	—	2,803	10,460	*131	*218	178,579
Dairy farms, total	234,291	11,991,797	48,258	50,474	*1,174	*3,981	9,396	6,002	7,612	13,215	1,833,563
Under $5,000	23,991	49,669	*1,248	*2,587	—	—	—	—	*1,248	*6,362	−39,532
$5,000 under $40,000	106,226	2,711,401	19,183	16,595	—	—	*7,017	*3,097	*1,506	*918	314,403
$40,000 under $100,000	86,097	5,225,874	21,742	26,398	*1,109	*3,926	*2,321	*2,804	*4,617	*5,951	806,621
$100,000 or more	18,077	4,004,833	6,085	4,894	*65	*55	*58	*101	*39	*84	190,831
Poultry and eggs, total	65,075	2,453,954	6,839	3,786	—	—	383	*370	*236	*166	149,236
Under $5,000	13,958	15,625	—	—	—	—	—	—	*221	*121	−27,796
$5,000 under $40,000	41,810	674,114	*5,686	*3,213	—	—	*5	*11	—	—	84,297
$40,000 under $100,000 or more	3,104	185,181	*1,117	*542	—	—	*343	*234	—	—	35,135
$100,000 or more	6,203	1,579,054	*36	*31	—	—	*35	*125	*15	*45	57,610
General livestock, except animal specialty, total	68,216	1,595,706	12,632	7,340	*645	*8,367	830	552	*141	*191	−244,618
Under $5,000	46,036	66,151	5,647	1,572	—	—	*209	*183	**131	**171	−125,384
$5,000 under $40,000	16,170	201,354	5,556	3,756	—	—	*122	*33	**	**	−41,052
$40,000 under $100,000	3,344	186,793	*572	*448	—	—	*18	*14	*4	*18	−28,319
$100,000 or more	2,664	1,139,408	857	1,564	*645	*8,367	481	322	*6	*2	−48,864
Animal specialty, total	75,569	503,063	729	230	*24	*2	1,127	850	*26	*76	−236,311
Under $5,000	58,606	56,166	*220	*34	—	—	*241	*367	*26	*76	−143,370
$5,000 under $40,000	14,204	194,487	*429	*133	—	—	*883	*482	—	—	−6,286
$40,000 under $100,000	2,061	121,801	*23	*5	—	—	**3	**	—	—	−55,512
$100,000 or more	678	130,609	*57	*58	*24	*2	**	**	—	—	−2,546
Farms not allocable, total	157,447	709,843	20,570	22,251	*8	*41	3,977	1,437	7,721	8,958	−145,039
Under $5,000	133,678	94,001	17,274	13,103	—	—	3,867	1,285	7,693	8,696	−270,361
$5,000 under $40,000	20,179	234,582	1,859	8,841	*3	*37	*74	*82	*27	*213	76,652
$40,000 under $100,000	2,903	132,089	*1,429	*299	—	—	—	—	*5	*8	24,367
$100,000 or more	687	248,971	*8	*8	*5	*4	*36	*70	*6	*45	23,894

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

Table 1.7—Farm proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agricultural program payments received		Commodity credit loans received		Conservation expenses		Land clearing expenses		Net income (less deficit)
			Number	Amount	Number	Amount	Number	Amount	Number	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, operators only, total	2,799,970	69,776,679	400,318	452,271	8,839	75,435	102,195	99,213	70,315	56,470	3,547,745
Under $5,000	1,303,499	2,199,317	102,045	39,495	*86	*61	32,735	13,537	39,218	26,195	−2,412,601
$5,000 under $40,000	1,026,028	16,944,257	180,136	190,678	4,229	11,330	37,340	30,943	18,629	11,357	596,108
$40,000 under $100,000	338,937	21,068,602	81,099	109,356	2,865	28,947	23,556	23,544	10,880	13,209	3,491,809
$100,000 or more	131,506	29,564,402	37,038	112,742	1,580	35,197	8,564	31,189	1,588	5,709	1,872,329
Field crop, total	1,067,863	27,571,968	158,184	194,138	6,185	58,684	38,687	40,651	24,787	19,313	4,200,115
Under $5,000	413,879	826,428	38,532	14,489	—	—	9,779	3,033	10,594	2,962	−473,320
$5,000 under $40,000	443,214	7,271,361	68,810	86,200	3,638	10,142	11,839	11,371	7,826	4,453	901,284
$40,000 under $100,000	158,975	10,133,801	34,841	50,723	1,660	23,252	14,188	12,690	5,013	8,939	2,349,508
$100,000 or more	51,595	9,340,378	15,981	42,726	867	25,290	2,881	13,557	1,334	4,959	1,422,843
Vegetable and melon, total	65,728	1,274,682	5,819	1,607	*78	399	5,290	6,854	*3,844	*3,026	25,355
Under $5,000	33,397	57,137	**5,264	**739	*50	*3	*3,226	*4,412	*3,242	*2,956	−49,577
$5,000 under $40,000	28,670	413,867	**	**	*28	*396	**3,012	**1,650	**402	*70	2,339
$40,000 under $100,000	1,222	67,549	*426	*468	—	—	**	**	**	**	14,544
$100,000 or more	2,439	735,829	129	400	—	—	52	792	**	**	58,149
Fruit and tree nut, total	87,202	1,603,806	4,372	3,391	—	—	**	**	2,777	2,969	−38,138
Under $5,000	42,249	43,912	*274	*324	—	—	*1,209	*610	*1,243	1,583	−86,410
$5,000 under $40,000	41,898	918,075	3,824	2,852	—	—	**	**	**1,529	**1,253	−22,267
$40,000 under $100,000	**	**	**	**	—	—	**	**	**	**	**
$100,000 or more	3,057	641,021	274	215	—	—	*138	*754	*5	*133	70,558
Horticultural specialty, total	18,803	906,184	*738	26,678	—	—	*17	*455	—	—	1,368
Under $5,000	5,034	6,290	—	—	—	—	—	—	—	—	−6,083
$5,000 under $40,000	8,827	115,421	—	—	—	—	—	—	—	—	−11,680
$40,000 under $100,000	*813	*43,303	—	—	—	—	—	—	—	—	*10,951
$100,000 or more	3,929	741,170	*738	*26,678	—	—	*17	*455	—	—	10,180
Beef cattle feedlots, total	2,802	571,848	42	266	—	—	*37	*29	*3	*7	−33,456
Under $5,000	239	*44	—	—	—	—	*24	*12	—	—	−6,285
$5,000 under $40,000	1,376	12,579	*16	*4	—	—	—	—	—	—	−8,622
$40,000 under $100,000	720	53,558	—	—	—	—	—	—	—	—	−4,730
$100,000 or more	467	505,667	26	262	—	—	*13	*17	*3	*7	−8,829
Beef cattle, except feedlots, total	746,857	13,291,616	87,450	91,472	745	3,961	24,523	21,620	15,858	4,737	−1,887,269
Under $5,000	476,672	867,280	24,962	6,170	*36	*58	11,624	3,377	13,105	2,886	−1,067,402
$5,000 under $40,000	213,563	2,916,489	43,077	49,149	*559	*755	6,986	7,488	1,855	1,507	−637,910
$40,000 under $100,000	**56,722	**9,507,867	**19,411	**36,156	*150	**3,148	**5,913	**10,755	**895	**344	**−161,957
$100,000 or more	**	**	**	**	**	**	**	**	**	**	**
Hogs, sheep, and goats, total	262,858	7,680,624	58,435	59,957	—	—	14,292	16,781	8,598	3,987	529,607
Under $5,000	88,348	161,314	13,744	1,738	—	—	*2,559	*259	*2,919	*720	−120,825
$5,000 under $40,000	116,971	2,034,843	32,581	29,448	—	—	6,123	5,045	*5,481	*2,948	70,905
$40,000 under $100,000	**57,339	**5,484,867	**12,110	**28,771	—	—	**5,610	**11,477	**198	**319	**579,527
$100,000 or more	**	**	**	**	**	**	**	**	**	**	**
Dairy farms, total	223,413	11,813,226	46,982	50,268	*1,174	*3,981	9,396	6,002	7,612	13,215	1,279,527
Under $5,000	20,964	43,022	*1,248	*2,587	—	—	—	—	*1,248	*6,362	−39,117
$5,000 under $40,000	**184,372	**7,765,371	**39,649	**42,787	**1,109	**3,926	**9,338	**5,901	**6,325	**6,769	**1,127,613
$40,000 under $100,000	**	**	**	**	**	**	**	**	**	**	**
$100,000 or more	18,077	4,004,833	6,085	4,894	*65	*55	*58	*101	*39	*84	190,831
Poultry and eggs, total	65,075	2,453,954	6,839	3,786	—	—	*383	*370	*236	*166	149,236
Under $5,000	13,958	15,625	—	—	—	—	—	—	*221	*121	−27,796
$5,000 under $40,000	41,810	674,114	*5,686	*3,213	—	—	*5	*11	—	—	84,297
$40,000 under $100,000	3,104	185,181	*1,117	*542	—	—	*343	*234	—	—	35,135
$100,000 or more	6,203	1,579,054	*36	*31	—	—	*35	*125	*15	*45	57,610
General livestock, except animal specialty, total	67,300	1,594,700	11,721	6,823	*645	*8,367	830	552	*141	*191	−239,762
Under $5,000	45,127	65,217	4,736	1,055	—	—	*209	*183	**131	**171	−123,706
$5,000 under $40,000	16,165	201,292	5,556	3,756	—	—	*122	*33	**	**	−40,871
$40,000 under $100,000	3,344	186,793	*572	*448	—	—	*18	*14	*4	*18	−28,519
$100,000 or more	2,664	1,139,408	857	1,564	*645	*8,367	481	322	*6	*2	−48,664
Animal specialty, total	74,421	502,055	729	230	*24	*2	1,127	850	*26	*76	−236,311
Under $5,000	57,475	55,480	*220	*34	—	—	*241	*367	*26	*76	−142,999
$5,000 under $40,000	14,187	194,185	*429	*133	—	—	*883	*482	—	—	−34,260
$40,000 under $100,000	2,061	121,801	*23	*5	—	—	**3	**	—	—	−56,512
$100,000 or more	678	130,609	*57	*58	*24	*2	**	**	—	—	−2,540
Farms not allocable, total	118,148	512,813	19,027	13,655	*8	*41	3,908	1,372	6,855	6,783	−202,517
Under $5,000	106,157	57,588	17,220	13,065	—	—	3,864	1,284	**6,644	**6,736	−246,879
$5,000 under $40,000	8,580	84,529	*370	*263	*3	*37	*30	*20	**	**	1,133
$40,000 under $100,000	2,750	125,115	*1,429	*299	—	—	—	—	*5	*2	21,056
$100,000 or more	661	245,581	*8	*8	*5	*4	*12	*68	*6	*45	22,173

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

Table 1.7—Farm proprietorships: Selected Items, by Farm Industry and Size of Receipts—Continued

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

Industry, size of farm business receipts	Number of farms	Farm business receipts	Agricultural program payments received: Number	Agricultural program payments received: Amount	Commodity credit loans received: Number	Commodity credit loans received: Amount	Conservation expenses: Number	Conservation expenses: Amount	Land clearing expenses: Number	Land clearing expenses: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Farms, landlords only, total	418,303	3,736,943	34,708	26,679	1,858	1,702	9,713	11,239	10,336	3,402	1,527,856
Under $5,000	221,886	410,178	12,511	5,160	*53	*63	2,497	997	5,730	1,058	91,031
$5,000 under $40,000	185,102	2,585,847	19,057	19,986	*1,601	*1,632	5,487	4,955	4,279	2,037	1,147,776
$40,000 under $100,000	10,769	663,734	3,114	1,514	*4	*7	1,656	5,049	*320	*273	250,082
$100,000 or more	546	77,184	*26	*19	—	—	*73	*238	*7	*34	38,753
Field crop, total	338,067	3,060,370	27,499	16,293	1,858	1,702	9,186	10,840	9,233	3,210	1,393,204
Under $5,000	177,278	348,212	9,817	4,366	*53	*63	2,494	996	4,629	872	143,615
$5,000 under $40,000	151,107	2,089,030	15,907	10,763	*1,601	*1,632	4,990	4,373	4,277	2,031	1,013,723
$40,000 under $100,000	9,214	556,416	1,749	1,145	*4	*7	1,654	5,039	*320	*273	203,165
$100,000 or more	488	66,712	*26	*19	—	—	*48	*232	*7	*34	32,701
Vegetable and melon, total	4,499	16,744	*1,109	*41	—	—	—	—	—	—	4,783
Under $5,000	*3,360	*2,707	**1,109	**41	—	—	—	—	—	—	*-2,554
$5,000 under $40,000	*1,090	*8,593	**	**	—	—	—	—	—	—	*3,574
$40,000 under $100,000	*25	*1,973	—	—	—	—	—	—	—	—	*1,228
$100,000 or more	*24	*3,471	—	—	—	—	—	—	—	—	*2,534
Fruit and tree nut, total	5,126	19,297	*5	*6	—	—	**	**	—	—	3,019
Under $5,000	3,514	4,705	—	—	—	—	—	—	—	—	-3,946
$5,000 under $40,000	**1,586	**11,232	*5	*6	—	—	**	**	—	—	**4,862
$40,000 under $100,000	**	**	—	—	—	—	**	**	—	—	**
$100,000 or more	*26	*3,360	—	—	—	—	—	—	—	—	*2,103
Horticultural specialty, total	*281	*537	—	—	—	—	—	—	—	—	*484
Under $5,000	*276	*422	—	—	—	—	—	—	—	—	*422
$5,000 under $40,000	*5	*115	—	—	—	—	—	—	—	—	*42
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots, total	*125	*1,274	—	—	—	—	—	—	—	—	*453
Under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	*125	*1,274	—	—	—	—	—	—	—	—	*453
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots, total	11,592	88,715	*466	*293	—	—	*57	*130	*37	*17	-14,031
Under $5,000	3,199	7,708	*421	*216	—	—	*7	**130	*37	*17	1,816
$5,000 under $40,000	8,386	80,606	**45	**77	—	—	**	**	—	—	-16,332
$40,000 under $100,000	**7	**399	**	**	—	—	**	**	—	—	**-115
$100,000 or more	**	**	—	—	—	—	—	—	—	—	**
Hogs, sheep, and goats, total	6,272	172,596	*1,899	*727	—	—	*397	*391	—	—	34,606
Under $5,000	*1,669	*1,704	*200	*3	—	—	—	—	—	—	*-20,387
$5,000 under $40,000	*3,234	*72,823	*335	*356	—	—	**397	**391	—	—	*11,271
$40,000 under $100,000	**1,369	**98,069	*1,364	*368	—	—	—	—	—	—	**43,502
$100,000 or more	**	**	—	—	—	—	**	**	—	—	**
Dairy farms, total	10,978	178,571	*1,276	*206	—	—	—	—	—	—	54,325
Under $5,000	*3,027	*6,667	—	—	—	—	—	—	—	—	*814
$5,000 under $40,000	**7,951	**171,904	**1,276	*206	—	—	—	—	—	—	**53,511
$40,000 under $100,000	**	**	—	—	—	—	—	—	—	—	**
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Poultry and eggs, total	—	—	—	—	—	—	—	—	—	—	—
Under $5,000	—	—	—	—	—	—	—	—	—	—	—
$5,000 under $40,000	—	—	—	—	—	—	—	—	—	—	—
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty, total	*916	*1,006	*911	*517	—	—	—	—	—	—	*-4,867
Under $5,000	*911	*934	*911	*517	—	—	—	—	—	—	*-4,676
$5,000 under $40,000	*5	*72	—	—	—	—	—	—	—	—	*-191
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Animal specialty, total	*1,148	*1,008	—	—	—	—	—	—	—	—	*-409
Under $5,000	*1,131	*706	—	—	—	—	—	—	—	—	*-371
$5,000 under $40,000	*17	*302	—	—	—	—	—	—	—	—	*-38
$40,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—
$100,000 or more	—	—	—	—	—	—	—	—	—	—	—
Farms not allocable, total	39,299	196,830	1,543	8,596	—	—	*71	*65	*1,066	*175	57,762
Under $5,000	27,521	36,413	*54	*18	—	—	*3	*1	**1,066	**175	-23,528
$5,000 under $40,000	11,599	150,053	*1,489	*8,578	—	—	*44	*62	**	**	75,778
$40,000 under $100,000	*153	*6,974	—	—	—	—	—	—	—	—	*3,941
$100,000 or more	*26	*3,390	—	—	—	—	*24	*2	—	—	1,571

* This estimate should be used with caution because of the small number of sample returns on which it was based.
** The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry

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

Industry	Number of returns	Adjusted gross income less deficit	Net income (less deficit): Number of businesses[1]	Net income (less deficit): Amount	Net income (less deficit) from sole proprietorships in other industries: Number of businesses	Net income (less deficit) from sole proprietorships in other industries: Amount	Partnership and small business corporation net income (less loss): Number of returns	Partnership and small business corporation net income (less loss): Amount	Wages and salaries: Number of returns	Wages and salaries: Amount	Dividends in adjusted gross income: Number of returns	Dividends in adjusted gross income: Amount	Interest received: Number of returns	Interest received: Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	10,275,600	163,786,583	11,346,495	49,500,188	—	—	873,268	1,435,923	6,570,375	87,611,485	1,603,902	5,214,863	7,060,030	10,837,861
All nonfarm industries	7,555,518	126,163,851	8,129,898	44,424,787	435,731	-536,958	684,505	369,350	4,901,501	65,733,953	1,174,113	3,959,510	5,078,559	7,322,262
Agriculture, forestry, and fishing	3,378,365	48,968,861	3,468,754	5,738,144	481,920	2,983,610	260,313	1,119,725	2,072,721	27,198,722	533,523	1,834,492	2,436,110	4,392,063
Farms	3,145,015	45,651,417	3,216,597	5,075,401	472,397	2,959,376	246,583	1,115,163	1,912,099	25,076,415	505,492	1,742,180	2,291,701	4,228,798
Field crop	1,383,991	21,219,814	1,405,606	5,593,319	233,726	984,543	97,403	485,400	798,346	9,807,840	245,295	689,759	1,030,669	1,892,965
Vegetable and melon	70,226	927,551	70,227	30,148	7,685	35,263	5,095	60,795	54,011	587,705	13,018	36,772	53,284	96,707
Fruit and tree nut	90,696	2,018,224	92,326	-35,119	18,776	177,040	14,295	88,669	59,641	1,156,542	23,683	147,612	77,836	260,614
Horticultural specialty	18,884	252,933	18,884	1,832	3,455	13,166	1,059	-6,014	8,569	158,543	3,094	15,929	15,282	31,017
Beef cattle feedlots	2,894	100,946	2,926	-33,013	933	1,497	806	342	2,373	75,997	520	12,646	2,725	11,313
Beef cattle, except feedlots	757,319	10,489,849	757,223	-1,902,100	168,531	1,052,650	71,484	244,574	509,490	7,529,132	121,707	534,124	548,914	1,153,333
Hogs, sheep and goats	268,625	2,738,138	268,930	564,013	38,520	166,910	14,716	15,993	153,899	1,454,916	33,113	35,693	187,337	216,734
Dairy farms	234,337	2,606,809	234,391	1,333,852	15,809	62,169	5,284	21,264	92,983	537,226	23,223	56,744	151,741	163,034
Poultry and eggs	65,074	765,673	65,075	149,236	7,637	33,059	2,179	6,254	34,516	456,737	8,620	12,686	46,005	65,281
General livestock, except animal specialty	68,099	914,522	68,215	-244,619	13,863	110,272	4,295	2,927	50,390	754,150	6,329	41,131	48,184	103,347
Animal specialty	75,133	1,334,860	75,547	-236,710	20,860	140,859	7,566	69,023	59,577	1,013,108	13,787	79,459	48,989	116,752
Farms not allocable	157,243	3,029,428	157,247	-145,438	46,030	318,229	28,270	148,944	110,252	1,984,049	34,439	144,205	127,376	243,052
Agricultural services	176,728	2,604,777	178,021	524,444	34,069	45,307	10,814	-10,931	119,484	1,644,122	22,167	73,783	112,965	127,263
Veterinary service	13,067	341,258	13,099	261,446	3,014	-18,980	1,614	-1,122	6,366	72,643	3,802	6,810	10,045	14,704
Livestock breeding	13,841	274,609	13,847	-25,465	6,299	30,719	961	-10,648	10,411	229,701	2,084	13,326	9,330	10,053
Animal services, except livestock breeding and veterinary	42,143	698,816	42,606	-45,080	9,139	36,000	2,958	-5,028	30,615	576,336	5,926	42,169	28,227	35,359
Landscape and horticultural services	80,198	929,238	80,593	263,792	9,663	-3,235	2,408	9,702	51,398	553,061	7,541	6,968	51,562	48,803
Other agricultural services	27,630	365,195	27,876	69,751	6,378	-3,809	2,682	-4,027	20,810	212,420	2,849	5,211	13,952	16,984
Forestry	13,662	262,750	13,861	19,566	3,355	15,685	1,457	3,926	8,470	143,776	4,357	18,097	8,131	18,555
Fishing, hunting, and trapping	59,512	756,193	60,275	118,733	8,740	40,201	3,426	10,274	43,709	489,940	4,645	13,252	34,875	37,265
Mining	56,332	3,261,348	59,731	170,395	25,096	39,184	22,661	-42,956	35,107	1,202,662	24,257	587,620	44,688	334,697
Metal mining	2,348	41,843	2,476	-6,877	383	-5,520	482	380	1,740	35,629	290	6,050	1,752	3,641
Coal mining	1,110	38,328	1,115	-14,116	1,119	-901	106	-7,736	568	12,285	95	4,923	628	6744
Oil and gas extraction	49,684	3,089,440	52,854	191,095	22,351	39,568	21,244	-22,960	30,714	1,095,412	23,211	562,976	39,810	314,775
Nonmetallic minerals, except fuels	3,256	109,911	3,286	293	1,451	8,093	686	-16,673	2,117	61,217	722	16,262	2,559	11,885
Construction	957,900	11,543,001	962,120	5,620,085	152,893	70,710	54,189	89,489	555,333	4,752,769	64,375	78,815	539,140	582,245
General building contractors and operative builders	170,038	2,555,409	170,185	1,328,188	33,707	1,094	21,711	26,929	87,400	841,878	18,503	30,481	111,201	181,253
General building contractors	162,522	2,401,415	162,593	1,258,568	32,048	-7,197	19,907	27,875	83,610	788,358	17,674	26,244	105,265	165,721
Operative builders	7,583	160,585	7,592	69,620	1,860	11,044	1,872	3,416	3,791	53,695	830	4,237	6,003	15,650
Heavy construction contractors	30,631	448,197	30,432	218,124	7,033	4,062	2,353	14,091	17,966	164,906	1,606	5,446	15,404	24,562
Highway and street construction	7,153	104,449	7,153	55,685	1,111	1,865	441	2,632	3,534	36,755	185	3,151	3,188	5,844
Heavy construction, except highway	23,368	342,440	23,279	162,439	5,812	2,417	1,912	11,459	14,322	126,748	1,421	2,295	12,106	16,715
Special trade contractors	715,432	8,064,604	717,652	3,865,759	109,984	78,463	28,050	43,926	423,428	3,524,880	41,286	40,580	390,815	357,597
Plumbing, heating, and air conditioning	82,428	984,737	82,429	519,959	10,346	-5,815	2,087	2,994	42,065	375,470	6,755	4,488	51,160	57,237
Painting, paper hanging, and decorating	118,200	1,261,190	118,528	541,336	13,624	31,910	3,484	-2,328	73,399	605,614	7,286	9,244	67,159	52,547
Electrical work	59,017	861,471	58,818	362,913	8,338	4,561	3,406	5,381	37,059	423,234	4,688	2,373	38,261	50,422
Masonry, stonework, tile setting and plastering	71,313	818,593	71,438	483,977	12,918	11,980	4,110	4,794	42,351	285,461	2,541	1,577	32,236	20,167
Carpentering and flooring	221,053	2,149,226	221,524	1,018,877	36,484	21,003	8,037	25,481	132,709	933,507	10,254	13,841	119,313	99,639
Roofing and sheet metal work	33,858	415,145	33,864	241,245	3,555	759	1,236	1,356	18,451	161,199	*1,376	*172	15,827	11,189
Concrete work	17,519	228,583	17,519	129,025	2,778	2,228	388	2,079	9,956	84,004	701	65	7,367	6,704
Water well drilling	6,343	80,416	6,343	43,974	1,359	-3,649	288	3,569	3,625	29,494	*980	*231	3,610	4,085
Miscellaneous special trade contractors	106,437	1,297,391	107,189	524,453	22,456	22,056	5,020	523	64,206	633,963	8,481	8,579	56,299	55,639
Contractors not allocable	43,348	504,085	43,851	208,014	6,539	3,766	2,414	4,390	27,332	229,242	3,476	2,372	22,782	21,364
Manufacturing	221,985	3,444,206	223,148	1,029,507	48,027	40,402	18,435	20,176	148,386	1,910,841	26,616	95,943	147,024	198,221
Food and kindred products	5,949	96,014	5,950	29,619	1,734	-67	113	82	2,776	33,672	1,074	5,259	4,344	10,840
Textile mill products	3,346	51,328	3,346	12,248	*161	*632	*205	*2,672	2,367	30,751	*94	*972	2,362	1,771
Apparel and other textile products	8,014	120,891	8,014	32,710	1,119	1,444	308	-41	5,574	77,540	818	833	5,405	8,407
Lumber and wood products, except furniture	53,542	587,342	53,787	217,068	15,137	-3,083	3,134	-3,358	33,026	279,315	3,210	8,142	24,396	31,676
Furniture and fixtures	6,699	58,816	6,699	23,534	*1,165	*1,138	*15	*96	2,687	28,362	767	545	3,356	7,006
Printing, publishing, and allied industries	47,233	863,955	47,451	220,322	9,321	33,083	5,281	-3,473	32,926	490,632	9,045	31,590	36,999	57,005
Chemicals and allied products	2,614	47,842	2,614	13,969	1,793	-1,345	*6	*6	1,684	27,560	*357	*4,018	2,161	1,965
Leather and leather products	2,451	19,346	2,451	4,455	*743	*-2,098	*230	*-111	1,374	14,884	*52	*61	986	661
Stone, clay, and glass products	15,053	266,043	15,073	28,689	2,733	5,203	1,073	7,530	11,768	194,239	1,794	9,735	10,783	11,675
Primary metal industries	1,874	36,798	1,874	17,122	*125	*2,232	—	—	*899	*13,460	*133	*1,342	1,605	1,385

* This estimate should be used with caution because of the small number of sample returns on which it was based.
** The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Excludes a small number of businesses with neither net income nor deficit.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry—Continued

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

Industry	Number of returns	Adjusted gross income less deficit	Net income (less deficit)		Net income (less deficit) from sole proprietorships in other industries		Partnership and small business corporation net income (less loss)		Wages and salaries		Dividends in adjusted gross income		Interest received	
			Number of businesses[1]	Amount	Number of businesses	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued														
Fabricated metal products	10,552	180,107	10,552	81,845	1,508	1,377	619	−1,815	5,868	78,770	841	2,835	6,078	8,898
Machinery, except electrical	19,994	363,873	20,020	178,836	2,707	2,943	978	2,538	12,315	150,564	2,864	5,975	14,747	18,507
Electrical and electronic equipment	4,475	82,861	4,475	20,395	650	−1,821	*266	*2,202	3,225	55,329	665	2,243	3,137	4,637
Transportation equipment	4,523	69,370	4,523	14,359	704	3,108	943	−482	3,373	43,556	*230	*17	2,876	3,933
Other manufacturing industries	34,960	578,579	35,229	120,796	7,247	−5,508	3,184	14,511	25,943	383,340	4,661	22,382	25,326	29,113
Manufacturing not allocable	1,090	26,158	1,090	13,542	*27	*—47	*83	*—207	*958	*12,676	*18	*6	*578	*345
Transportation, communication, electric, gas and sanitary services	342,602	4,188,238	345,591	1,365,707	62,254	97,510	14,878	15,649	228,379	2,295,044	23,868	63,175	177,861	170,064
Local and interurban passenger transit	47,474	477,943	47,902	163,711	8,580	6,821	1,181	1,900	28,556	267,384	4,052	3,023	26,686	19,998
Taxicabs	32,605	267,458	32,605	87,852	2,372	1,576	*850	*2,157	18,099	154,912	2,090	540	16,458	12,965
Other passenger transportation	14,869	210,185	15,297	75,859	6,208	5,245	331	−257	10,457	112,472	1,962	2,483	10,428	7,033
Trucking and warehousing	242,111	2,687,354	243,539	1,018,764	44,232	48,211	8,754	24,733	162,061	1,393,897	11,178	22,458	113,653	86,362
Trucking, local and long distance	240,247	2,649,745	241,670	1,017,002	43,043	47,857	8,089	23,761	160,644	1,373,336	10,967	19,702	112,200	81,538
Public warehousing and trucking terminals	1,868	37,767	1,869	1,762	1,206	−1,633	667	971	1,420	20,619	191	2,756	1,451	4,828
Water transportation	8,149	188,528	8,194	26,893	1,120	5,562	781	−4,554	5,325	101,236	2,008	10,696	6,689	19,578
Air transportation	8,110	133,497	8,110	−6,962	1,765	4,518	511	−3,523	5,268	88,967	976	14,862	4,172	7,650
Transportation services	18,817	324,808	17,001	79,838	3,472	10,843	1,902	−2,356	10,034	178,944	4,410	15,808	11,526	20,071
Passenger transportation arrangement	10,255	229,687	10,468	36,727	1,575	11,761	1,482	−1,925	8,485	141,807	3,758	11,118	7,726	14,470
Freight transportation arrangement	3,439	54,409	3,410	28,484	353	−1,465	361	62	2,036	18,905	468	1,281	2,455	2,558
Other transportation services	3,123	40,712	3,123	14,447	1,544	547	*59	*—493	1,513	18,232	*186	*3,409	1,345	3,043
Communication	2,338	53,847	2,347	18,310	787	2,459	454	2,198	1,839	27,934	258	1,559	1,737	2,176
Electric and gas services	1,510	33,086	1,586	2,458	791	4,839	267	−3,317	1,144	18,908	329	690	1,090	7,346
Sanitary services	18,846	298,091	18,912	82,895	3,344	10,069	834	668	14,515	208,127	713	141	12,314	7,157
Wholesale and retail trade	2,199,768	31,478,466	2,279,289	9,925,843	360,639	691,917	162,774	283,331	1,371,462	17,055,382	295,116	572,693	1,440,277	1,808,090
Wholesale trade	326,832	6,192,998	330,746	2,911,625	64,719	73,707	35,950	93,319	194,242	2,340,312	66,784	181,528	238,551	429,826
Motor vehicles and automotive equipment	18,112	283,427	18,527	153,001	3,398	4,100	1,404	4,731	8,862	87,157	2,426	4,022	11,249	12,634
Lumber and construction materials	9,528	206,505	9,735	94,579	1,607	8,961	1,177	5,195	5,534	84,359	2,402	14,911	6,958	18,717
Electrical goods	9,850	188,074	9,850	109,087	1,368	2,504	1,330	1,849	5,687	56,500	1,882	2,291	6,824	7,794
Hardware, plumbing, and heating equipment	8,090	173,631	8,090	112,180	1,235	380	1,062	−3,094	4,445	52,070	1,794	4,385	7,086	9,719
Farm machinery and equipment	9,160	174,148	9,185	84,355	5,489	−5,338	2,495	−3,542	5,856	70,076	747	857	6,321	9,596
Other machinery, equipment, and supplies	27,221	578,122	27,237	304,768	4,616	−7,049	2,788	4,996	15,839	181,771	6,608	25,437	19,933	47,171
Other durable goods	51,139	1,036,588	51,168	425,591	7,377	25,496	3,954	84,053	30,935	419,080	10,183	29,246	38,544	67,863
Drugs, chemicals, and allied products	9,420	150,550	9,420	43,703	1,531	−1,674	250	−3,088	8,998	98,954	871	1,517	7,065	8,550
Apparel, piece goods, and notions	12,030	261,662	12,080	152,212	1,496	−123	1,368	4,519	6,106	77,843	2,790	3,717	10,295	25,578
Groceries and related products	38,648	631,860	38,727	348,901	6,099	11,099	2,623	7,115	21,184	201,824	5,816	7,586	25,255	35,607
Farm-product raw materials	13,409	228,217	13,575	96,447	7,584	4,077	2,515	4,867	8,004	66,742	3,244	7,508	9,994	25,677
Alcoholic beverages	2,004	50,459	2,010	29,614	283	−1,085	359	98	738	7,962	751	1,714	1,826	4,106
Other nondurable goods	71,824	1,356,684	72,847	590,641	21,829	41,833	8,485	7,268	44,180	539,031	15,517	40,424	54,608	95,359
Wholesalers not allocable	48,226	898,208	48,295	368,548	6,027	2,248	6,259	−21,510	32,941	430,846	12,138	38,045	35,913	65,062
Retail trade	1,797,339	24,129,313	1,858,549	6,675,049	309,013	665,608	120,660	190,192	1,126,104	13,986,360	215,687	360,768	1,153,397	1,301,767
Building materials, hardware, garden supply, and mobile home dealers	56,374	629,020	56,710	318,838	17,540	49,175	4,620	−18,865	30,877	338,384	6,959	18,423	37,853	61,046
Building materials and supply stores	18,782	289,984	18,799	137,564	5,819	18,679	1,350	−7,469	9,527	87,409	1,985	6,572	12,869	20,306
Building stores	15,904	248,148	15,984	141,425	3,841	2,402	643	−2,860	7,397	65,242	2,570	4,714	11,488	17,567
Retail nurseries and garden supply stores	18,020	255,329	19,020	28,651	6,128	26,083	2,144	−9,336	12,711	172,020	2,263	2,235	11,552	19,465
Mobile home dealers	3,668	37,579	3,928	11,098	1,952	4,011	483	800	1,242	13,713	141	902	1,944	3,708
General merchandise stores	35,125	410,861	35,425	135,052	9,911	9,839	1,799	6,868	17,332	168,265	3,938	9,427	23,100	37,055
Variety stores	7,327	80,675	7,588	28,321	1,664	4,136	*543	*424	3,432	29,508	705	1,084	4,377	6,972
Other general merchandise stores	27,999	335,225	27,837	106,731	8,650	7,442	1,256	6,444	14,100	142,245	3,233	8,343	18,724	30,083
Food stores	175,081	2,051,668	178,179	980,081	33,070	35,003	8,900	26,004	77,224	767,384	19,801	28,435	110,143	126,141
Grocery stores	123,925	1,396,548	126,699	689,138	26,101	30,978	6,032	19,838	49,959	487,783	13,003	17,932	78,772	88,658
Meat and fish markets, including freezer provisioners	10,904	147,213	11,113	77,900	1,851	2,786	820	835	6,351	53,091	1,641	2,601	5,662	11,451
Fruit stores and vegetable markets	7,408	76,418	7,614	21,176	812	455	*398	*3,518	4,852	44,415	*254	*528	3,896	5,611
Candy, nut, and confectionery stores	7,274	78,173	7,274	20,937	*199	*—75	*372	*519	3,942	48,887	*1,270	*748	5,041	4,394
Retail bakeries	12,676	186,704	12,976	112,721	987	523	*352	*1,893	4,741	60,053	1,265	1,070	7,815	6,535
Other food stores	13,524	173,103	13,503	58,209	2,803	3,059	933	−592	7,614	95,146	2,505	5,690	9,236	9,915
Automotive dealers and service stations	243,023	3,142,057	251,282	1,575,828	50,672	51,689	16,964	34,170	126,214	1,113,747	27,510	43,266	149,265	193,187
New and used car dealers	14,200	243,916	14,209	106,162	3,956	4,345	1,609	7,617	9,198	93,938	2,654	4,716	8,782	20,722
Used car dealers	39,740	463,751	40,387	155,521	10,419	22,628	3,338	8,890	20,045	213,018	4,142	4,696	21,712	27,914
Auto and home supply stores	28,513	445,862	28,399	206,225	6,975	12,816	2,838	6,473	15,279	172,995	3,866	2,764	18,147	24,228
Gasoline service stations	145,708	1,787,575	150,587	1,058,964	29,741	25,959	8,846	11,775	71,096	488,922	15,311	25,071	91,674	110,755
Other aircraft, marine, and automotive dealers	17,620	246,321	17,800	48,956	5,658	11,378	1,064	585	12,120	154,072	2,277	6,876	10,779	11,579

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Excludes a small number of businesses with neither net income nor deficit.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Industry	Number of returns	Adjusted gross income less deficit	Net income (less deficit)		Net income (less deficit) from sole proprietorships in other industries		Partnership and small business corporation net income (less loss)		Wages and salaries		Dividends in adjusted gross income		Interest received	
			Number of businesses[1]	Amount	Number of businesses	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	61,239	960,069	62,806	313,432	12,842	53,709	6,595	16,800	31,695	437,012	12,087	19,309	40,999	75,281
Men's and boys' clothing and furnishings stores	5,857	103,265	5,857	51,150	1,210	5,334	1,228	365	3,170	31,256	1,147	1,159	3,864	8,318
Women's ready-to-wear stores	16,885	262,626	17,476	52,123	5,333	28,798	1,655	2,580	9,364	138,644	3,245	3,805	11,497	19,298
Women's accessory and specialty stores	5,094	82,253	5,094	23,918	860	−1,469	927	245	2,487	41,858	1,312	2,034	3,753	10,436
Family clothing stores	8,623	138,927	8,923	50,467	1,697	2,671	830	6,772	3,957	84,550	1,919	2,568	6,048	12,809
Shoe stores	7,821	135,935	8,140	69,178	1,285	6,718	*423	*1,213	4,154	44,950	903	1,242	5,755	9,001
Furriers and fur shops	*1,451	*7,531	*1,451	*2,054	—	—	—	—	*228	*2,959	*1,223	*500	*1,229	*3,957
Other apparel and accessory stores	15,797	233,482	15,865	65,532	2,847	10,396	1,549	5,691	8,401	117,799	2,361	8,040	8,942	11,529
Furniture and home furnishings stores	108,085	1,543,631	108,778	645,160	21,339	62,410	10,379	−11,103	59,710	688,551	13,988	23,779	67,962	89,700
Furniture stores	26,969	430,242	27,097	207,708	5,731	22,232	3,512	8,128	12,739	135,980	4,106	9,769	15,826	35,724
Home furnishings, except appliances	36,360	533,751	36,360	188,535	7,089	15,131	3,918	−15,792	21,649	295,649	4,136	7,497	23,421	23,307
Household appliance stores	14,824	213,902	15,045	135,242	1,557	10,943	1,084	−4,498	8,529	45,906	2,331	2,940	8,503	9,852
Radio, television, and music stores	29,984	368,250	30,278	113,675	7,094	14,983	1,873	1,136	18,816	211,333	3,420	3,581	20,257	20,967
Eating and drinking places	254,025	2,699,549	262,878	1,005,136	46,517	94,026	17,735	47,842	122,628	1,205,729	21,628	30,294	144,745	175,577
Eating places	172,694	1,934,381	178,404	719,502	38,988	65,619	12,531	29,592	89,623	881,221	14,711	21,544	101,235	118,084
Drinking places	83,553	795,693	86,474	285,634	15,499	38,414	5,397	21,212	34,140	338,352	7,111	8,871	44,443	58,472
Miscellaneous retail stores	865,936	12,545,954	878,101	1,659,313	170,044	456,941	53,761	89,522	660,589	9,191,934	108,447	190,141	578,613	546,511
Drug stores and proprietary stores	14,847	313,861	15,120	227,194	1,719	−1,289	1,526	4,138	6,678	43,899	5,838	7,868	12,510	20,594
Liquor stores	22,954	367,235	23,374	181,047	7,005	2,056	2,221	−7,005	8,635	114,667	4,976	12,942	15,523	31,440
Used merchandise stores	72,496	1,039,047	72,586	93,254	17,535	69,332	4,800	34,765	45,803	643,994	10,621	41,951	50,419	71,698
Sporting goods and bicycle shops	36,427	484,560	38,632	100,307	8,884	6,179	2,504	1,722	24,754	318,872	4,663	8,344	24,058	30,320
Book stores	10,085	139,240	10,113	17,927	983	7,671	2,334	−716	7,896	88,987	1,993	5,345	6,494	10,525
Stationery stores	3,477	83,657	3,477	48,968	*245	*—206	*619	*—920	2,156	28,033	*533	*2,139	3,460	7,941
Jewelry stores	28,932	465,109	29,034	193,379	3,668	16,878	2,804	7,110	15,829	188,426	4,997	5,928	20,426	30,524
Hobby, toy, and game shops	18,530	272,975	18,755	15,554	3,152	9,057	754	1,740	13,658	216,877	2,868	7,872	13,342	12,274
Camera and photographic supply stores	2,215	45,825	2,215	16,778	*624	*2,052	*4	*—107	1,077	18,906	*409	*1,926	1,884	5,899
Gift, novelty, and souvenir shops	37,465	552,887	37,838	32,602	7,731	45,331	3,125	−697	25,288	379,685	5,093	14,901	26,083	34,128
Luggage and leather goods stores	2,213	33,485	2,262	7,381	*194	*—133	*222	*662	1,871	22,058	*310	*1,259	1,329	1,612
Sewing, needlework, and piece goods stores	15,091	204,984	15,394	28,735	3,941	19,101	1,632	2,120	9,318	122,168	3,184	5,247	12,019	14,533
Mail order houses	15,201	232,571	15,313	23,868	3,756	14,818	962	4,305	10,455	169,504	1,929	2,064	10,325	10,189
Merchandising machine operators	20,242	340,769	20,243	73,118	4,583	15,822	2,158	−5,714	15,380	231,248	3,388	3,240	15,841	16,407
Direct selling organizations	448,587	6,323,070	454,062	240,712	91,176	160,269	18,018	35,048	396,153	5,601,970	37,554	31,472	283,953	149,783
Fuel and ice dealers	12,403	156,786	12,436	57,015	3,778	1,018	611	4,610	7,372	65,588	2,167	7,461	8,905	12,896
Florists	31,129	396,878	31,146	98,213	6,368	15,884	2,292	4,282	17,151	221,274	5,811	9,640	20,702	24,103
Cigar stores and stands	2,550	31,765	2,562	15,406	*215	*244	*231	*—746	1,118	8,133	*651	*1,068	1,973	3,866
Other miscellaneous retail stores	76,240	1,144,196	76,539	189,861	17,468	97,324	6,942	5,195	53,005	767,378	11,755	18,528	53,160	80,826
Retail trade not allocable	22,389	302,962	22,390	42,209	5,462	25,429	2,214	1,202	14,030	197,700	3,932	7,749	16,358	18,553
Wholesale and retail trade not allocable	88,662	1,345,798	89,994	339,169	18,664	37,534	8,575	1,198	57,580	808,548	14,255	32,812	56,722	89,428
Finance, insurance, and real estate	801,594	16,267,504	825,752	5,277,016	157,908	294,910	139,773	−273,602	538,871	8,226,897	183,432	657,292	620,524	1,249,849
Finance	27,944	823,156	27,882	225,726	7,278	−1,799	8,469	−99,643	18,470	341,684	11,996	132,101	23,325	110,550
Banking and miscellaneous finance	1,620	42,978	1,637	−1,172	358	387	938	−8,488	1,423	25,745	999	8,954	1,620	7,411
Credit agencies other than banks	8,094	157,993	8,104	54,149	2,849	−4,594	2,170	−21,770	4,619	71,878	3,279	24,518	6,456	38,624
Security, commodity brokers, and services	18,230	622,185	18,241	172,749	4,071	2,408	5,361	−69,385	12,428	244,061	7,719	98,629	15,249	64,515
Security brokers and dealers, except underwriting syndicates	9,345	290,851	9,348	100,547	2,285	−5,697	2,250	−32,948	6,802	126,113	2,858	31,781	7,878	25,642
Commodity contracts brokers, exchanges, and services	8,885	331,334	8,893	72,202	1,786	8,105	3,111	−36,437	5,626	117,948	4,963	66,848	7,371	38,873
Insurance agents, brokers, and service	211,062	4,514,593	213,577	2,187,817	42,653	37,043	28,127	−1,248	143,124	1,852,889	48,917	116,905	155,508	229,733
Real estate	567,880	11,039,535	584,193	2,863,373	121,253	313,583	105,068	−189,699	378,465	6,084,629	124,431	419,925	445,595	928,421
Operators and lessors of buildings	28,173	479,943	29,082	−57,089	11,699	49,989	5,734	−49,674	18,902	404,069	7,608	50,919	22,022	81,026
Lessors, other than buildings	40,999	924,213	40,868	−3,343	9,900	73,848	8,341	−867	34,513	592,225	10,512	84,973	34,394	80,795
Real estate agents, brokers, and managers	469,434	9,076,855	481,386	2,728,266	98,383	191,079	85,841	−100,975	305,927	4,771,625	98,869	264,274	365,167	690,638
Title abstract companies	1,596	35,198	1,662	26,664	*269	*4,054	**	**	*288	**	*234	*830	1,115	1,148
Subdividers and developers, except cemeteries	10,048	154,231	9,826	37,271	4,991	11,848	3,818	−33,631	5,692	143,828	2,941	10,895	8,777	43,172
Cemetery subdividers and developers	*595	*11,218	*596	*4,995	*62	*—239	**	**	*297	*5,672	*67	*244	*595	*337
Combined real estate, insurance, loans, law offices	20,775	392,693	20,775	126,809	4,787	−10,968	5,869	−16,267	14,063	198,823	5,305	11,730	15,978	45,507

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Excludes a small number of businesses with neither net income nor deficit.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry—Continued

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

Industry	Number of returns	Adjusted gross income less deficit	Net income (less deficit)		Net income (less deficit) from sole proprietorships in other industries		Partnership and small business corporation net income (less loss)		Wages and salaries		Dividends in adjusted gross income		Interest received	
			Number of businesses[1]	Amount	Number of businesses	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services	**3,077,730**	**59,020,699**	**3,148,117**	**20,266,088**	**441,522**	**820,979**	**311,109**	**111,718**	**2,077,819**	**31,019,380**	**582,153**	**2,112,451**	**2,208,182**	**3,243,996**
Hotels and other lodging places	71,157	929,260	72,772	88,002	23,811	51,131	5,918	18,957	33,253	453,542	9,382	39,575	54,211	130,141
Hotels	5,821	90,188	6,046	−7,154	2,705	9,370	616	6,505	3,552	49,492	1,062	10,202	4,320	11,212
Motels, motor hotels, and tourist courts	34,647	479,663	35,103	82,982	11,181	10,537	3,447	18,225	14,173	197,373	4,459	18,241	27,812	80,656
Sporting and recreational camps	3,315	44,155	3,316	−3,646	1,846	330	245	1,939	1,763	26,261	439	3,293	2,053	4,762
Trailering parks and camp sites	14,412	203,474	14,512	16,470	5,354	28,916	959	−6,110	8,326	102,588	1,269	5,381	11,205	21,136
Other lodging places	13,339	114,888	13,795	−650	3,733	4,144	652	−1,594	5,438	77,830	2,154	2,459	9,197	12,682
Personal services	643,476	7,961,915	652,583	1,849,215	119,433	314,507	32,189	76,960	423,187	5,069,876	59,312	90,144	410,910	383,724
Coin-operated laundries and dry cleaning	26,787	377,826	27,683	18,907	12,209	66,057	4,267	15,596	16,877	230,361	3,074	7,383	19,405	22,623
Other laundry, cleaning, and garment services	47,746	569,694	48,657	214,934	6,585	14,768	2,303	1,850	27,464	277,337	5,978	6,711	30,112	37,217
Photographic studios, portrait	35,835	553,442	36,325	55,290	3,696	1,854	2,168	9,577	27,980	434,091	5,231	17,044	22,977	22,523
Beauty shops	227,429	2,752,760	230,053	692,151	49,166	153,122	10,000	41,192	136,748	1,691,941	16,187	21,343	140,057	115,456
Barber shops	85,773	821,796	86,075	387,898	12,743	12,261	2,250	1,519	52,982	351,836	8,943	6,073	53,806	43,249
Shoe repair and hat cleaning shops	12,992	126,648	13,261	77,201	*56	*−135	*84	*18	8,072	35,062	*1,064	*447	9,193	11,401
Funeral service and crematories	12,246	241,070	12,343	142,185	1,995	3,085	1,587	−2,896	6,337	54,244	2,452	4,687	8,375	33,001
Miscellaneous personal services	197,720	2,557,641	198,186	260,649	40,005	85,623	9,668	9,931	150,931	2,013,207	18,709	26,924	129,469	99,352
Business services	612,104	11,500,497	620,027	2,484,658	99,848	217,425	62,970	−100,438	443,594	7,306,356	122,152	477,769	436,667	636,243
Advertising	27,599	522,512	27,843	148,956	5,513	7,806	2,981	3,284	17,886	306,019	5,428	21,447	20,945	24,522
Services to buildings	99,524	1,151,035	100,021	336,433	15,700	13,655	3,567	−9,092	69,050	749,263	4,967	4,026	50,541	28,325
Computer and data processing services	17,642	381,289	18,047	86,608	2,623	−1,215	2,070	3,617	14,492	263,436	2,865	7,923	14,841	12,351
Management and public relations	160,365	4,041,103	161,234	904,629	24,209	24,414	25,472	−128,222	118,868	2,425,661	54,348	265,140	131,792	289,817
Equipment rental and leasing	24,305	745,552	24,325	15,304	9,192	32,616	6,575	−17,669	19,216	526,681	5,768	62,602	20,253	49,047
Other business services	286,263	4,713,921	288,557	992,728	49,303	142,041	22,716	45,620	206,504	3,064,075	49,526	120,779	201,092	237,727
Automobile repair and services	184,862	2,194,448	186,312	806,700	30,824	24,752	10,489	16,238	110,213	1,141,759	13,852	26,391	103,106	109,620
Automotive rentals, without drivers	12,080	253,826	11,882	19,288	4,270	4,202	2,181	12,146	9,932	182,778	1,652	4,893	8,132	12,831
Automobile parking	2,076	36,701	2,134	13,170	*19	*1,167	432	−3,630	475	9,753	331	5,307	1,866	12,868
Automotive top and body repair shops	34,362	347,601	34,533	170,896	4,263	8,433	2,061	532	19,670	150,962	1,578	3,582	15,314	10,808
General automotive repair shops	96,457	1,040,080	96,655	422,610	14,196	−3,645	2,902	5,909	57,508	542,379	5,419	7,319	55,356	44,054
Other automotive repair shops	21,374	268,943	21,574	149,111	3,201	−1,483	1,076	58	10,642	107,123	1,700	1,033	11,921	7,917
Automotive services, except repair	19,228	262,580	19,534	31,625	8,839	14,371	2,028	1,226	12,472	157,297	2,972	4,257	11,017	22,697
Miscellaneous repair services	259,855	3,103,259	259,830	769,993	40,499	35,224	7,090	7,119	173,724	2,038,797	22,733	18,848	164,776	148,140
Radio and tv repair shops	43,667	437,525	43,751	110,148	5,495	7,418	*888	*693	26,144	288,274	3,980	2,424	26,509	23,752
Electrical repair shops, except radio and tv	38,915	543,183	38,881	141,325	6,108	8,453	*753	*1,660	28,170	339,950	3,571	3,351	24,720	17,174
Reupholstery and furniture repair	33,313	369,562	33,535	96,850	4,069	8,589	1,763	798	20,697	238,894	2,094	1,400	19,031	14,294
Other miscellaneous repair shops	143,960	1,752,989	143,663	421,670	24,827	9,764	3,686	3,968	98,713	1,171,679	13,088	11,473	94,516	92,920
Motion pictures	10,341	226,549	10,581	37,787	1,430	−1,279	1,344	−14,836	8,213	162,864	2,102	18,828	7,876	12,602
Motion picture production, distribution, and services	7,956	194,780	8,026	28,281	861	−4,369	1,081	−14,671	7,090	150,296	1,820	17,728	6,213	8,619
Motion picture theaters	2,414	32,593	2,555	9,506	627	3,883	263	−165	1,123	12,568	282	1,100	1,692	3,987
Amusement and recreation services, except motion pictures	245,444	4,247,369	248,631	188,736	59,722	245,834	22,830	−69,232	192,726	3,071,512	35,252	313,221	158,478	225,176
Producers, orchestras, and entainers	111,696	1,600,923	113,635	253,929	20,295	77,400	5,212	9,982	86,817	1,107,674	14,387	52,434	69,410	64,948
Billiard and pool establishments	5,740	53,010	5,740	23,454	1,737	1,475	*346	*−5,629	4,181	29,438	*379	*59	3,344	1,670
Bowling alleys	1,849	29,771	1,850	6,355	324	449	64	711	1,384	15,252	218	718	1,381	5,413
Professional sports clubs and promoters	1,292	45,791	1,293	7,417	285	−640	473	−3,007	1,175	28,256	283	6,697	960	1,559
Racing, including track operation	53,830	1,313,180	53,796	−256,217	18,110	109,512	8,849	−76,436	44,945	1,048,537	9,902	214,977	36,405	84,015
Other amusement and recreation services	71,540	1,218,788	72,317	153,798	20,126	63,575	7,904	4,411	54,299	848,410	10,302	39,515	47,226	58,281
Medical and health services	402,742	14,064,927	408,248	9,487,394	44,296	−87,578	72,780	−92,547	224,618	3,943,804	134,000	469,537	339,872	693,485
Offices of physicians	151,447	7,766,644	153,272	5,135,906	17,900	−77,836	39,733	−77,055	92,558	2,258,619	70,192	341,539	137,584	376,985
Offices of dentists	85,520	3,179,744	86,273	2,746,000	9,901	−17,858	18,835	−25,779	38,163	399,273	31,646	59,258	76,606	151,158
Offices of osteopathic physicians	2,895	108,628	2,895	83,747	661	−3,362	587	−928	800	12,152	2,093	7,183	2,849	12,457
Offices of chiropractors	16,400	349,931	16,738	286,410	2,099	6,447	1,604	−2,969	5,950	46,308	2,363	4,792	11,710	12,664
Offices of optometrists	14,909	442,632	15,126	344,498	1,312	1,058	3,961	15,409	6,178	57,103	4,975	9,687	13,200	21,589
Registered and practical nurses	59,991	690,271	59,722	230,698	5,784	8,542	3,054	17,965	34,625	390,650	7,894	8,187	42,074	35,239
Nursing and personal care facilities	11,608	147,967	11,721	72,141	2,129	−1,927	1,222	−16,894	6,589	60,108	867	2,286	6,682	14,132
Hospitals	132	10,609	143	5,147	132	3,792	52	−3,717	*103	*5,240	*96	*369	132	522
Medical laboratories	2,190	64,708	2,190	33,738	333	−481	*116	*4,597	1,062	20,451	603	2,131	1,918	4,312
Dental laboratories	8,733	152,979	8,733	106,120	785	3,548	832	−5,424	4,361	47,067	1,070	369	7,096	5,579
Other medical and health services	50,320	1,215,232	51,435	442,991	6,132	42,160	4,789	1,890	35,245	644,220	12,598	35,385	41,031	60,533
Legal services	154,294	5,009,637	154,776	2,450,116	17,837	8,249	39,142	153,939	96,145	1,545,514	62,429	323,066	131,973	362,898
Educational services	141,294	2,345,064	140,326	246,810	29,468	114,235	9,916	27,025	110,327	1,714,448	25,186	36,960	112,530	103,637
Engineering and architectural services	75,888	1,665,615	75,897	521,878	10,820	10,300	10,372	−7,440	53,347	896,817	21,177	73,684	62,959	93,854
Accounting, auditing, and bookkeeping services	148,231	3,081,417	149,200	864,098	20,891	38,797	24,471	48,528	111,381	1,809,980	38,473	64,476	122,886	180,813
Certified public accountants	26,946	765,603	26,946	358,117	2,611	4,462	8,940	−6,147	17,767	319,590	10,191	25,550	23,938	50,289
Other accounting, auditing, and bookkeeping services	121,410	2,321,994	122,254	505,981	18,530	34,791	15,531	54,675	93,739	1,496,490	28,407	38,943	99,073	130,565
Other services	166,232	3,465,020	168,934	470,701	28,126	114,334	16,420	44,893	123,469	2,241,142	42,539	190,625	129,141	203,764
Nature of business not allocable	**34,245**	**495,238**	**33,993**	**107,403**	**5,813**	**19,384**	**2,907**	**1,185**	**19,867**	**303,399**	**5,737**	**23,699**	**22,944**	**30,278**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Includes a small number of businesses with neither net income nor deficit.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry—Continued

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

Industry	Net gain (less loss) from sales of capital assets		Pensions and annuities in adjusted gross income		Rents received (net income less loss)		Royalties (net income less loss)		Other income less losses and statutory adjustments		Adjustments to income, total		Positive sources of income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All industries	**2,500,531**	**7,844,463**	**232,428**	**771,579**	**2,220,603**	**2,129,649**	**263,139**	**1,051,472**	**5,403,841**	**−5,959,247**	**1,774,853**	**3,348,347**	**9,438,840**	**131,906,542**
All nonfarm industries	**1,534,872**	**4,971,439**	**144,281**	**533,037**	**1,439,199**	**132,835**	**134,125**	**612,755**	**3,878,389**	**−4,211,659**	**1,476,188**	**2,852,540**	**6,828,697**	**92,958,745**
Agriculture, forestry, and fishing	**1,173,600**	**3,906,859**	**101,018**	**279,063**	**968,668**	**2,227,025**	**156,469**	**702,629**	**1,914,508**	**−2,145,455**	**407,572**	**731,984**	**3,225,287**	**48,482,694**
Farms	1,131,669	3,757,353	98,334	270,452	931,409	2,211,740	152,611	645,185	1,803,382	−2,101,617	372,817	670,971	3,015,989	45,570,600
Field crop	414,757	1,223,139	60,453	158,731	522,102	1,671,774	62,623	240,447	854,347	−1,597,784	159,769	289,681	1,315,905	18,264,683
Vegetable and melon	16,111	56,943	*3,713	*17,621	16,683	5,457	3,808	801	24,701	−8,250	5,038	7,589	69,396	959,131
Fruit and tree nut	27,127	202,055	4,465	8,069	26,747	18,061	5,897	17,234	47,437	−65,583	15,838	43,030	90,689	2,285,745
Horticultural specialty	4,719	19,963	*356	*2,269	7,618	9,521	*593	*367	10,542	2,000	1,902	4,320	17,397	287,674
Beef cattle feedlots	863	40,074	*131	*321	744	3,869	140	−404	1,606	−12,845	571	1,149	2,889	191,470
Beef cattle, except feedlots	291,697	1,178,294	19,512	60,348	216,916	316,340	59,230	328,758	399,556	−162,648	83,079	157,044	733,391	13,436,716
Hogs, sheep and goats	130,388	253,223	*1,545	*3,559	42,358	92,966	8,137	11,707	143,850	−120,438	30,685	42,862	261,651	2,388,420
Dairy farms	170,491	411,433	*19	*7	45,116	88,665	3,970	1,801	157,135	−100,120	23,834	30,734	220,862	1,455,257
Poultry and eggs	16,602	42,448	*12	*254	9,183	8,316	*293	*435	32,617	−18,560	7,838	9,527	58,274	662,217
General livestock, except animal specialty	19,766	132,184	4,136	13,621	8,495	11,342	4,061	17,545	22,022	−46,075	8,912	16,697	67,565	1,276,799
Animal specialty	18,049	100,912	925	1,654	13,760	28,711	2,609	11,914	46,964	−18,903	11,455	28,081	72,770	1,703,513
Farms not allocable	45,419	223,935	6,614	10,798	64,350	118,007	4,223	33,635	106,941	−97,023	26,862	46,035	152,704	3,569,795
Agricultural services	31,069	129,296	1,898	5,375	29,395	12,079	3,691	55,326	86,799	−53,398	27,258	52,111	158,093	2,273,794
Veterinary service	4,427	10,088	**	**	3,468	579	*416	*1,892	9,349	−18,728	4,263	11,877	12,245	123,619
Livestock breeding	3,763	20,933	*270	*430	2,544	2,494	828	2,419	7,874	−8,818	3,204	9,465	12,803	312,055
Animal services, except livestock breeding and veterinary	8,202	65,060	*76	*215	5,008	−3,446	399	5,157	21,092	−22,871	6,700	14,945	38,460	795,595
Landscape and horticultural services	9,581	22,109	*1,534	*4,666	14,103	13,304	*269	*45	34,804	−795	10,327	10,818	68,989	701,869
Other agricultural services	5,213	13,559	**	**	4,382	−92	1,779	45,813	13,831	2,256	2,778	5,114	25,747	348,973
Forestry	5,530	18,770	*284	*601	3,042	2,043	179	1,838	8,233	18,937	1,712	2,956	13,233	263,215
Fishing, hunting, and trapping	11,631	32,581	*505	*2,661	10,408	6,299	*411	*2,197	29,265	−13,442	8,769	16,232	53,695	836,649
Mining	**29,657**	**624,397**	**2,121**	**9,808**	**18,925**	**19,628**	**14,967**	**282,480**	**38,533**	**−8,400**	**12,075**	**41,851**	**84,483**	**3,691,914**
Metal mining	1,051	3,265	*29	*199	174	−1,785	*20	*706	1,434	5,675	187	480	2,315	58,532
Coal mining	633	35,788	*237	*541	358	1,076	*23	*191	572	−651	36	184	1,099	62,748
Oil and gas extraction	26,360	576,262	1,812	9,016	17,116	14,278	14,795	280,511	32,890	−10,203	11,277	38,690	48,214	3,454,337
Nonmetallic minerals, except fuels	1,677	16,626	*43	*52	1,334	6,005	161	1,115	1,699	410	605	2,626	2,919	136,946
Construction	**127,490**	**332,669**	**8,503**	**18,012**	**172,345**	**139,829**	**7,714**	**19,728**	**443,950**	**−346,609**	**138,038**	**195,259**	**810,330**	**8,526,337**
General building contractors and operative builders	38,553	145,303	1,390	3,414	46,342	61,109	1,898	6,480	89,959	−122,751	32,911	52,031	148,188	1,478,062
General building contractors	35,895	125,108	1,383	3,383	43,410	62,208	1,890	6,461	85,505	−102,888	31,456	47,574	141,185	1,366,915
Operative builders	2,659	20,217	*7	*31	2,899	−1,443	*8	*19	4,521	−20,853	1,521	4,952	7,070	115,643
Heavy construction contractors	7,281	23,738	*454	*314	5,487	2,670	279	1,289	18,086	−18,070	3,833	6,865	26,865	270,922
Highway and street construction	1,520	5,711	*28	*45	1,021	103	*9	*449	3,719	−8,457	811	666	6,169	63,377
Heavy construction, except highway	5,761	18,027	*426	*269	4,466	2,767	*270	*840	12,367	−9,735	3,022	6,199	20,586	206,139
Special trade contractors	77,205	142,855	6,637	13,131	113,762	64,082	5,311	10,424	320,781	−198,575	94,810	121,482	598,603	4,475,569
Plumbing, heating, and air conditioning	9,138	18,527	*373	*530	17,783	7,583	*271	*102	42,854	−34,137	15,069	17,799	69,968	490,353
Painting, paper hanging, and decorating	10,557	13,276	*627	*1,064	16,921	9,390	*337	*256	50,516	−17,870	15,779	16,751	101,203	731,632
Electrical work	7,971	13,726	*1,187	*3,430	11,842	2,477	*6	*−33	27,961	−23,770	10,260	18,755	52,158	533,835
Masonry, stonework, tile setting and plastering	6,484	13,878	*202	*64	9,794	4,439	*501	*2,043	32,786	−22,916	10,148	13,129	56,916	356,527
Carpentering and flooring	20,681	33,653	2,783	6,056	32,512	24,456	2,675	4,584	87,418	−57,855	23,657	25,984	183,012	1,206,014
Roofing and sheet metal work	2,995	2,409	—	—	5,682	2,750	*368	*312	16,440	−13,903	4,493	7,657	26,164	187,717
Concrete work	2,284	7,772	—	—	3,131	2,389	—	—	7,493	−8,940	2,245	3,257	13,603	107,800
Water well drilling	897	1,121	*221	*268	915	404	**	**	3,619	1,445	*320	*453	5,671	42,052
Miscellaneous special trade contractors	16,323	38,389	*1,244	*1,701	15,186	10,053	**	**	52,143	−20,976	13,088	19,874	90,497	825,893
Contractors not allocable	4,796	22,301	*221	*1,208	6,976	11,847	*226	*1,535	18,601	−7,214	4,702	5,260	38,221	316,969
Manufacturing	**41,128**	**116,840**	**2,938**	**3,843**	**34,557**	**26,496**	**3,469**	**11,602**	**115,520**	**−71,373**	**38,179**	**62,108**	**198,880**	**2,584,805**
Food and kindred products	1,654	10,338	*29	*1	1,476	4,783	*438	*3,037	2,908	−2,627	710	1,077	4,618	72,644
Textile mill products	*540	*1,726	*28	*28	*1,094	*361	—	—	2,209	−472	*478	*641	3,330	39,914
Apparel and other textile products	659	1,737	**	**	1,034	375	**	**	3,585	−5,382	2,123	3,267	6,725	91,663
Lumber and wood products, except furniture	10,090	45,541	*1,290	*1,086	5,675	5,716	863	2,404	24,248	−3,038	4,730	5,873	42,920	419,525
Furniture and fixtures	*607	*406	—	—	1,119	−687	—	—	2,689	−2,613	*605	*1,027	5,145	37,726
Printing, publishing, and allied industries	10,424	26,623	*692	*1,459	8,920	8,399	1,261	4,705	27,642	−26,251	11,600	19,861	45,622	669,318
Chemicals and allied products	*201	*1,471	*67	*17	*221	*1,603	*192	*160	1,318	−2,156	*450	*574	2,580	37,281
Leather and leather products	*522	*880	—	—	*565	*768	*3	*1	1,616	−473	*397	*298	1,730	17,442
Stone, clay, and glass products	2,603	3,118	*51	87	2,606	2,162	*12	*16	8,401	−576	2,516	4,165	14,134	242,418
Primary metal industries	*326	*−8	**	**	*498	*1,126	—	—	*684	*−183	*287	*298	1,605	18,175

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry—Continued

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

Industry	Net gain (less loss) from sales of capital assets		Pensions and annuities in adjusted gross income		Rents received (net income less loss)		Royalties (net income less loss)		Other income less losses and statutory adjustments		Adjustments to income, total		Positive sources of income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Manufacturing—Continued														
Fabricated metal products	1,473	5,169	*221	*252	1,540	1,978	*141	*—42	5,666	—3,059	1,967	2,699	9,188	106,805
Machinery, except electrical	3,962	6,617	*357	*559	3,455	3,684	*223	*80	9,523	—12,898	2,846	6,468	18,780	209,091
Electrical and electronic equipment	1,225	3,542	—	—	*580	*—1,357	**	**	2,756	—4,641	823	2,130	4,469	71,227
Transportation equipment	*433	*1,581	—	—	986	849	*8	*124	2,017	1,195	790	1,110	4,189	57,582
Other manufacturing industries	8,646	9,269	**	**	**	**	**	**	20,512	—6,987	5,825	11,669	33,139	487,262
Manufacturing not allocable	*45	*403	—	—	**	**	—	—	*128	*—1,137	*99	*572	1,090	13,459
Transportation, communication, electric, gas, and sanitary services	49,178	141,223	2,550	8,296	43,986	3,428	3,474	7,465	154,012	—40,386	43,894	65,063	300,681	3,020,257
Local and interurban passenger transit	5,997	15,872	*544	*2,524	5,761	3,793	*330	*59	21,633	—14,034	4,346	6,592	41,754	333,027
Taxicabs	2,947	7,034	*345	*1,067	3,267	239	*270	*81	13,118	—3,204	2,128	2,239	27,466	184,484
Other passenger transportation	3,050	8,838	*199	*1,457	2,494	3,554	*60	*—22	8,515	—10,830	2,218	4,353	14,288	148,543
Trucking and warehousing	32,106	69,321	*1,149	*3,313	26,861	4,783	2,836	5,959	106,084	—26,773	28,614	40,326	209,563	1,799,226
Trucking, local and long distance	31,170	59,047	*1,099	*3,141	26,014	5,927	2,758	5,901	104,871	—27,530	28,530	40,063	207,699	1,748,655
Public warehousing and trucking terminals	940	10,314	*51	*174	849	—1,140	*80	*19	1,417	—1,166	*284	*263	1,868	50,755
Water transportation	1,997	14,408	*79	*1,119	1,498	1,523	*26	*185	4,533	8,687	1,778	3,185	7,370	172,232
Air transportation	903	13,149	*10	*30	1,439	—1,820	*8	*88	2,384	5,128	1,227	1,490	5,743	147,069
Transportation services	5,749	19,195	*708	*958	2,947	—1,963	*260	*211	8,271	—2,708	3,890	5,186	14,832	267,198
Passenger transportation arrangement	4,386	15,002	*505	*416	2,292	—1,283	*134	*177	6,215	—3,443	3,047	4,860	9,830	202,530
Freight transportation arrangement	755	994	**	**	412	296	**	**	1,557	2,532	429	755	2,948	31,263
Other transportation services	608	3,199	**	**	243	—896	**	**	1,499	—1,797	404	571	2,114	33,375
Communication	238	2,468	—	—	864	—73	*5	*280	727	—4,945	*471	*1,481	2,338	37,824
Electric and gas services	480	4,245	*34	*199	518	—1,273	*9	*673	850	—4,765	*434	*2,083	1,510	37,346
Sanitary services	2,111	4,597	*28	*152	4,448	—378	—	—	9,255	—704	3,088	3,959	16,225	232,527
Wholesale and retail trade	415,629	1,057,531	33,287	111,963	435,949	132,197	29,854	49,299	1,151,272	—875,495	401,198	685,715	1,980,345	23,092,005
Wholesale trade	88,035	227,929	6,015	22,804	62,398	14,517	5,401	8,694	183,381	—292,645	78,759	181,582	299,582	3,791,872
Motor vehicles and automotive equipment	3,330	7,387	*22	*64	3,326	5,333	*18	*1	9,443	—749	3,556	5,746	14,910	139,880
Lumber and construction materials	2,603	6,268	*8	*52	3,303	2,981	177	1,555	4,706	—18,870	2,119	7,797	9,084	122,588
Electrical goods	2,802	8,653	*353	*2,015	1,983	611	*66	*—104	6,639	—8,838	2,747	6,712	8,819	89,198
Hardware, plumbing, and heating equipment	2,292	4,638	*18	*16	2,538	—2,890	*498	*475	5,112	—11,269	2,425	7,021	7,648	82,253
Farm machinery and equipment	2,447	18,680	—	—	2,046	2,860	153	1,815	5,838	—6,386	1,515	3,170	8,536	121,298
Other machinery, equipment, and supplies	8,775	31,240	*252	*773	5,707	—919	474	340	18,353	—28,540	7,737	18,134	25,749	321,556
Other durable goods	14,066	22,165	*786	*4,145	7,548	—5,282	450	130	28,112	—67,485	11,817	31,683	48,001	680,244
Drugs, chemicals, and allied products	2,554	5,377	*298	*200	1,577	—207	*225	*37	4,522	—4,749	959	3,930	8,668	126,625
Apparel, piece goods, and notions	3,336	5,109	*270	*1,814	1,431	902	*221	*25	8,031	—19,658	3,962	9,944	11,140	126,728
Groceries and related products	8,798	17,117	*274	*246	6,811	3,798	*157	*—168	21,981	—18,105	8,765	14,840	33,458	301,493
Farm-product raw materials	3,927	24,332	*114	*791	2,465	11,995	386	958	7,349	—19,466	1,745	4,189	12,224	196,389
Alcoholic beverages	863	6,592	—	—	416	41	*47	*205	1,056	37	440	1,173	1,903	26,527
Other nondurable goods	19,341	57,592	1,917	8,176	16,630	—4,919	2,226	3,236	41,818	—57,046	16,631	37,291	68,260	866,540
Wholesalers not allocable	13,651	15,478	1,705	6,512	6,992	—3,384	312	237	24,322	—32,151	12,653	30,281	44,776	609,759
Retail trade	307,624	775,982	25,537	84,165	359,602	140,408	23,214	40,064	928,750	—543,554	310,104	452,484	1,612,547	18,319,351
Building materials, hardware, garden supply, and mobile home dealers	13,328	56,590	777	826	15,442	6,036	738	2,014	34,959	—17,838	11,183	16,391	49,850	548,406
Building materials and supply stores	3,967	22,656	*209	*330	6,503	2,315	254	—69	11,771	—3,220	3,375	4,791	18,335	158,893
Hardware stores	3,780	17,456	*148	*153	3,726	1,896	*	*	11,062	—8,957	4,837	8,909	14,537	123,852
Retail nurseries and garden supply stores	3,709	13,008	*420	*343	3,996	1,918	*319	*1,864	9,908	—5,273	2,595	4,351	16,080	235,206
Mobile home dealers	1,872	3,470	—	—	1,217	—93	**	**	2,218	—388	376	340	2,898	30,455
General merchandise stores	8,775	28,945	*48	*134	9,113	7,498	365	796	17,668	1,370	3,910	5,412	31,382	306,927
Variety stores	1,312	4,186	**	**	1,968	930	*51	*19	3,707	4,198	573	896	6,398	57,482
Other general merchandise stores	7,463	24,759	**	**	7,146	6,580	*314	*777	13,962	—2,828	3,337	4,516	25,185	252,945
Food stores	28,761	67,088	1,819	4,589	43,532	23,889	2,373	2,538	87,791	—47,306	27,156	37,822	147,952	1,154,801
Grocery stores	20,892	50,206	1,550	4,524	33,677	21,490	2,264	3,979	63,209	—20,897	17,379	22,721	103,506	754,623
Meat and fish markets, including freezer provisioners	1,640	2,331	—	—	1,192	871	—	—	6,238	—7,854	2,204	3,201	9,911	77,975
Fruit stores and vegetable markets	1,216	1,902	*269	*65	1,446	356	—	—	3,121	—3,976	1,589	2,370	8,486	58,164
Candy, nut, and confectionery stores	*898	*953	—	—	2,020	479	—	—	3,391	535	*1,126	*796	6,250	58,918
Retail bakeries	1,039	4,625	—	—	2,616	828	*31	*—1,499	8,458	—4,025	2,714	3,980	10,158	82,610
Other food stores	3,530	8,681	—	—	2,917	—564	*78	*58	5,978	—11,262	2,148	4,763	12,269	127,425
Automotive dealers and service stations	39,069	116,744	1,332	3,992	50,607	30,344	2,626	3,116	132,612	—83,828	44,621	59,802	206,213	1,705,983
New and used car dealers	2,742	7,255	*295	*182	4,218	4,725	178	—123	6,843	—9,457	2,162	3,834	12,673	156,181
Used car dealers	6,158	25,418	*348	*1,915	9,652	7,975	654	1,874	17,530	—12,361	4,478	8,463	32,916	320,054
Auto and home supply stores	5,699	13,531	*125	*281	6,995	2,191	686	1,193	16,302	—6,091	6,659	9,256	24,502	248,723
Gasoline service stations	20,665	56,926	459	1,193	28,330	17,969	888	350	83,785	—47,729	30,205	37,420	122,811	797,419
Other aircraft, marine, and automotive dealers	4,154	15,411	*105	*421	2,917	—56	*228	*27	10,545	—6,940	2,081	4,212	15,725	208,290

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry—Continued

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

Industry	Net gain (less loss) from sales of capital assets		Pensions and annuities in adjusted gross income		Rents received (net income less loss)		Royalties (net income less loss)		Other income less losses and statutory adjustments		Adjustments to income, total		Positive sources of income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Wholesale and retail trade—Continued														
Retail trade—Continued														
Apparel and accessory stores	14,829	36,722	1,024	4,026	15,349	281	493	6,578	31,264	—25,687	12,092	22,626	53,665	654,389
Men's and boys' clothing and furnishings stores	1,379	3,978	*34	*17	1,791	1,330	*48	*43	2,870	—1,868	1,234	2,200	5,044	53,132
Women's ready-to-wear stores	3,968	12,371	*342	*1,442	4,357	271	*75	*2,223	7,944	—4,168	3,096	5,531	14,595	199,586
Women's accessory and specialty stores	1,435	3,824	*124	*1,569	1,453	752	*6	*57	2,271	—9,009	1,258	4,018	4,405	65,471
Family clothing stores	1,658	4,659	*50	*29	2,669	—4,293	*57	*743	4,041	—7,030	2,245	4,524	7,712	97,967
Shoe stores	2,073	5,078	—	—	2,128	2,294	*300	*43	5,068	—6,213	2,207	3,431	7,201	65,380
Furriers and fur shops	*887	*84	—	—	*672	*—1,911	—	—	*865	*—103	—	—	*1,451	*8,970
Other apparel and accessory stores	3,252	6,753	*491	*955	2,285	1,695	*7	*34,69	8,413	—1,299	2,052	2,922	13,356	169,180
Furniture and home furnishings stores	16,661	50,195	398	816	26,107	25,322	2,706	6,100	56,855	—72,113	18,538	34,814	95,410	986,185
Furniture stores	5,558	15,712	*283	*573	9,121	8,668	1,234	2,924	14,276	—27,778	4,134	10,604	22,762	248,970
Home furnishings, except appliances	5,272	19,299	*35	*39	7,078	6,247	446	2,945	18,281	—20,563	8,077	11,477	32,876	389,852
Household appliance stores	2,087	6,834	*56	*193	4,423	6,344	*6	*4	9,913	—5,078	3,190	5,218	12,285	81,582
Radio, television, and music stores	3,788	9,421	*22	*11	5,536	4,043	*1,020	*227	14,413	—18,654	5,203	7,527	27,539	267,537
Eating and drinking places	42,160	143,917	2,463	8,930	58,737	6,077	1,154	2,813	124,496	—68,349	31,797	45,557	210,042	1,826,168
Eating places	29,716	101,125	2,081	8,305	39,962	2,266	1,131	3,182	84,728	—51,039	23,131	34,980	148,264	1,326,601
Drinking places	13,605	45,507	*382	*625	19,792	3,890	*213	—97	41,262	—16,454	8,778	10,767	65,652	523,887
Miscellaneous retail stores	145,982	295,988	17,872	60,230	143,949	38,342	11,809	19,353	445,793	—233,170	160,779	230,849	817,933	11,108,596
Drug stores and proprietary stores	4,351	9,281	*397	*132	5,488	7,206	*532	*96	9,633	—15,105	5,083	9,847	13,654	105,259
Liquor stores	6,969	38,725	*198	*985	9,034	—132	662	835	12,667	—14,520	4,417	8,915	19,531	230,481
Used merchandise stores	16,804	41,928	1,532	3,880	17,861	15,032	1,004	2,290	36,652	2,796	10,334	18,127	68,712	937,822
Sporting goods and bicycle shops	7,128	10,745	*1,061	*2,521	5,006	3,735	*412	*757	20,724	—7,810	7,526	9,865	33,613	406,910
Book stores	2,788	3,761	*396	*296	2,041	—291	*522	*1,878	4,716	1,855	1,621	2,002	9,807	118,532
Stationery stores	*504	*1,731	—	—	*737	*—533	*68	*11	2,104	—4,250	*717	*2,747	3,461	41,554
Jewelry stores	5,825	13,878	*668	*1,989	6,459	9,141	*333	*1,507	14,146	—14,838	6,400	11,087	25,690	274,689
Hobby, toy, and game shops	3,577	4,421	*263	*423	2,941	480	*603	*127	9,511	266	3,505	3,884	17,253	260,110
Camera and photographic supply stores	754	107	*33	*17	*713	*5,058	*3	*1	1,182	—3,465	*368	*641	2,209	30,450
Gift, novelty, and souvenir shops	10,022	32,411	*841	*5,917	9,100	4,405	773	7,488	18,326	—15,848	6,521	12,566	33,868	522,283
Luggage and leather goods stores	*264	*384	—	—	*180	*193	—	—	955	1	*77	*66	2,163	26,494
Sewing, needlework, and piece goods stores	2,491	5,740	*1,166	*2,078	3,502	2,046	*51	*269	8,053	—1,025	1,913	3,952	14,241	164,274
Mail order houses	3,191	7,547	*416	*734	3,588	—2,727	*324	*182	7,746	—1,948	2,652	4,035	13,774	206,365
Merchandising machine operators	4,594	4,771	*228	*2,624	5,492	3,805	*293	*87	11,680	—9,189	4,594	*4,352	19,832	282,735
Direct selling organizations	54,233	65,522	8,382	27,741	48,854	—13,950	3,378	1,163	226,475	—83,061	82,103	106,401	435,783	6,172,653
Fuel and ice dealers	1,830	3,484	*256	*403	3,185	1,056	*531	*—603	7,149	1,604	2,249	2,256	11,598	104,456
Florists	5,390	16,298	*257	*4,260	7,139	3,364	*560	1,332	15,295	—5,412	4,250	5,640	28,252	310,009
Cigar stores stores and stands	*614	*5,970	—	—	*469	*—1,151	**	**	1,770	—2,449	*529	*1,361	2,425	19,322
Other miscellaneous retail stores	16,308	30,568	1,558	6,650	13,756	1,599	**	**	41,064	—62,024	16,915	26,319	69,114	957,534
Retail trade not allocable	3,923	4,915	*259	*766	5,292	6,032	1,110	2,942	13,189	—11,318	4,242	6,903	20,553	261,918
Wholesale and retail trade not allocable	23,228	67,426	1,770	5,048	17,471	—26,195	1,137	745	48,129	—47,893	17,724	37,876	80,068	1,115,347
Finance, insurance, and real estate	284,537	1,262,808	23,328	92,997	251,099	—160,441	22,331	69,282	478,014	—851,089	196,451	421,787	755,812	13,204,952
Finance	15,721	184,018	939	3,325	7,106	1,135	2,556	9,687	19,304	—110,885	6,110	27,257	26,856	906,793
Banking and miscellaneous finance	1,101	10,238	*30	*118	471	3,735	*217	*870	1,142	—5,259	*414	*439	1,620	83,198
Credit agencies other than banks	3,605	27,151	*465	*2,832	2,361	395	297	2,521	5,843	—49,552	2,390	11,841	7,509	205,823
Security, commodity brokers, and services	11,015	146,629	444	375	4,274	—2,995	2,042	6,296	12,319	—56,074	5,316	14,977	17,727	637,772
Security brokers and dealers, except underwriting syndicates	5,827	62,758	*243	*139	2,680	—4,530	1,308	4,985	6,905	—24,396	2,938	8,457	9,175	281,189
Commodity contracts brokers, exchanges, and services	5,188	83,871	*201	*236	1,594	1,535	734	1,311	5,414	—31,678	2,378	8,520	8,552	356,583
Insurance agents, brokers, and service	58,517	131,388	7,802	18,226	43,181	—6,073	6,387	7,295	124,100	—200,875	62,406	141,393	197,628	2,857,812
Real estate	213,531	972,178	14,589	71,457	200,461	—155,706	13,923	52,522	337,076	—580,429	127,695	259,263	536,302	9,763,146
Operators and lessors of buildings	11,919	130,520	*588	*1,296	6,354	—463	856	9,897	16,495	—156,894	5,603	16,348	27,346	765,633
Lessors, other than buildings	11,710	73,129	1,549	3,723	10,091	14,559	1,206	14,923	32,274	—30,148	7,539	20,427	39,793	972,462
Real estate agents, brokers, and managers	176,299	693,462	11,932	65,092	177,444	—177,137	10,534	25,848	270,430	—290,692	107,180	205,577	440,161	7,452,801
Title abstract companies	*513	*774	—	—	*1,012	*—56	*203	*95	1,316	—2,085	**	**	1,397	6,042
Subdividers and developers, except cemeteries	5,285	59,902	3	54	3,942	—7,441	188	437	6,558	—118,497	2,067	8,393	9,551	316,313
Cemetery subdividers and developers	*67	*19	*29	*20	*268	*—210	—	—	*301	*356	**	**	*595	*7,036
Combined real estate, insurance, loans, law offices	9,418	37,675	692	1,382	6,604	8,774	1,076	2,034	12,067	—23,810	5,292	11,204	20,199	337,458

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 1.8—Individuals With Sole Proprietorship Businesses: Sources of Income by Industry—Continued

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

Industry	Net gain (less loss) from sales of capital assets		Pensions and annuities in adjusted gross income		Rents received (net income less loss)		Royalties (net income less loss)		Other income less losses and statutory adjustments		Adjustments to income, total		Positive sources of income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Services	650,255	1,891,685	74,550	289,808	541,994	−61,020	80,318	196,971	1,827,117	−2,584,993	697,239	1,510,638	2,829,034	42,919,347
Hotels and other lodging places	22,772	154,384	994	5,215	19,885	−5,963	1,249	7,026	40,661	−33,000	10,485	20,248	63,868	940,029
Hotels	1,691	11,879	*299	*3,203	2,037	−669	77	1,719	3,517	−7,715	594	2,144	4,865	111,646
Motels, motor hotels, and tourist courts	12,698	93,442	244	628	10,611	−8,102	576	4,266	19,904	−27,727	5,787	10,144	31,224	473,413
Sporting and recreational camps	1,326	8,520	*155	*1,081	780	1,096	*28	*12	1,614	356	*245	*71	3,315	51,617
Trailering parks and camp sites	4,326	23,356	—	—	4,077	3,211	348	1,022	7,851	3,549	2,473	3,955	14,042	178,577
Other lodging places	2,834	17,321	*296	*325	2,758	−637	*221	*9	7,903	−940	1,387	3,939	10,798	125,950
Personal services	85,335	148,441	11,173	30,815	111,838	33,578	8,179	2,316	305,093	−179,829	105,656	142,168	578,141	6,185,191
Coin-operated laundries and dry cleaning	8,618	16,754	*794	*2,134	10,271	3,671	*863	*158	13,491	−11,519	3,293	5,703	24,641	339,133
Other laundry, cleaning, and garment services	5,540	21,811	*437	*286	10,525	2,481	*202	*38	19,961	−18,195	6,583	10,636	42,409	366,526
Photographic studios, portrait	6,194	12,261	*207	*581	3,034	3,194	*329	*654	16,973	−10,934	4,418	7,307	33,754	517,917
Beauty shops	27,817	44,636	4,077	10,718	38,637	17,208	1,348	457	106,555	−82,847	38,600	58,383	196,733	2,056,927
Barber shops	9,898	15,620	*927	*1,426	19,906	7,325	*330	*10	38,914	−18,277	12,673	10,856	74,848	444,053
Shoe repair and hat cleaning shops	*1,124	*1,884	*34	*389	2,236	1,649	—	—	6,035	−3,674	2,242	2,407	12,133	53,784
Funeral service and crematories	2,898	4,529	*477	*1,014	3,191	187	*281	*177	8,401	−3,766	1,816	4,523	10,385	111,572
Miscellaneous personal services	26,118	31,261	4,220	14,267	25,118	−3,158	3,026	824	101,138	−23,705	34,574	42,466	185,889	2,316,371
Business services	136,598	516,519	17,234	103,169	94,163	−40,975	11,859	34,743	324,878	−383,902	136,406	246,928	564,073	9,994,065
Advertising	5,825	17,509	*645	*1,658	3,698	−2,866	*326	*1,933	14,029	−21,098	5,728	11,332	25,804	410,727
Services to buildings	7,619	16,215	2,223	8,124	10,975	2,276	*421	*628	45,290	−12,605	13,216	13,787	84,706	848,434
Computer and data processing services	4,246	11,022	—	—	3,078	−4,241	*421	*281	9,835	−7,718	4,820	9,225	17,122	312,090
Management and public relations	53,887	262,229	9,074	65,455	26,718	−24,175	8,373	18,663	96,141	−164,484	46,448	101,976	153,651	3,721,957
Equipment rental and leasing	9,549	87,979	*527	*723	8,640	−2,512	572	2,641	15,600	−23,478	4,475	11,618	23,196	832,871
Other business services	56,702	131,346	4,966	26,951	43,591	−11,419	—	10,660	146,271	−150,522	62,512	101,935	262,891	3,931,420
Automotive repair and services	24,813	57,895	1,102	1,827	34,562	10,328	1,599	2,119	86,389	−34,073	24,515	30,892	156,919	1,471,076
Automotive rentals, without drivers	3,407	15,268	*521	*883	2,535	1,213	*198	*107	5,731	−3,259	1,904	3,496	11,197	251,851
Automobile parking	397	767	—	—	848	28	*125	*294	639	−3,601	*256	*578	1,945	34,431
Automotive top and body repair shops	3,450	4,780	—	—	4,431	23	—	—	18,694	−8,358	5,172	5,943	27,075	179,155
General automotive repair shops	11,177	16,820	*456	*827	17,823	1,016	*732	*1,605	43,252	−14,742	12,975	15,828	81,971	658,978
Other automotive repair shops	1,880	4,242	*121	*137	3,598	1,265	*221	*24	10,341	−4,808	2,575	2,304	17,981	126,870
Automotive services, except repair	4,662	21,738	*125	*37	5,588	5,882	*323	*89	9,864	487	1,720	2,874	17,465	236,094
Miscellaneous repair services	28,195	49,260	4,080	9,395	38,158	21,261	1,708	636	118,522	−34,282	35,779	39,048	232,186	2,399,132
Radio and tv repair shops	3,079	2,326	*297	*297	4,216	260	*125	*−60	15,785	−1,999	4,361	3,892	37,741	327,724
Electrical repair shops, except radio and tv	4,906	5,550	*911	*2,340	6,855	7,382	—	—	18,390	−262	5,317	5,260	35,677	409,522
Reupholstery and furniture repair	2,456	4,080	*297	*1,001	5,394	3,757	*532	*390	15,509	−5,594	3,580	5,103	27,999	283,931
Other miscellaneous repair shops	17,754	27,304	2,575	5,757	21,691	9,862	*1,051	*306	66,838	−26,407	22,501	24,693	130,769	1,377,855
Motion pictures	2,428	17,364	*231	*1,594	2,523	1,600	62	216	3,982	−13,544	1,337	3,353	9,972	233,158
Motion picture production, distribution, and services	1,698	14,389	*215	*1,584	1,577	2,436	**	**	2,739	−12,369	871	2,732	7,926	210,840
Motion picture theaters	730	2,975	*16	*10	1,075	−817	**	**	1,272	−1,167	*488	*621	2,075	22,350
Amusement and recreation services, except motion pictures	47,172	227,514	2,820	11,020	32,351	15,891	3,786	37,572	124,964	−99,996	47,673	80,121	223,450	4,312,527
Producers, orchestras, and entertainers	14,827	38,785	1,354	2,253	9,445	−1,997	1,382	3,967	47,338	−38,983	19,953	30,531	98,186	1,360,466
Billiard and pool establishments	797	1,360	—	—	1,551	696	—	—	1,899	218	*294	*269	5,513	35,247
Bowling alleys	483	2,917	—	—	638	−1,649	—	—	1,159	−571	*571	*276	1,772	26,803
Professional sports clubs and promoters	291	2,218	—	—	76	1,502	4	91	694	547	*383	*1,139	1,292	47,206
Racing, including track operation	15,397	135,674	693	2,039	9,130	13,684	1,785	26,256	33,172	−23,136	10,314	22,275	51,561	1,741,883
Other amusement and recreation services	15,447	48,039	**	**	11,516	3,428	623	5,270	40,750	−38,300	16,165	25,655	65,430	1,111,230
Medical and health services	116,322	255,934	9,348	23,761	85,618	−70,484	11,360	26,411	256,139	−1,187,352	163,982	611,582	380,407	8,054,526
Offices of physicians	62,080	149,143	5,305	13,800	34,904	−46,410	8,969	19,405	111,411	−669,354	74,425	341,902	147,527	3,501,442
Offices of dentists	28,156	39,875	795	2,676	21,511	−23,514	2,141	5,140	61,116	−320,349	43,447	163,864	81,925	770,557
Offices of osteopathic physicians	1,665	2,049	*537	*319	1,088	−1,353	*190	*143	2,169	−7,186	1,078	3,607	2,866	37,121
Offices of chiropractors	3,579	8,562	*593	*1,397	5,054	1,743	*99	*101	9,235	−26,258	5,472	12,714	14,224	85,832
Offices of optometrists	6,070	13,168	—	—	4,426	1,937	*226	*240	10,846	−45,832	8,121	23,575	14,238	133,062
Registered and practical nurses	3,099	1,064	*688	*2,321	6,517	−6,965	*588	*205	24,544	−10,970	9,418	13,357	53,345	477,913
Nursing and personal care facilities	1,251	8,668	*226	*487	2,776	229	*146	*20	4,891	−14,303	968	2,020	9,766	133,843
Hospitals	62	2,689	*16	*375	40	−98	*5	*9	131	−4,277	*92	*358	132	9,906
Medical laboratories	416	1,395	*15	*5	145	−31	*67	*71	1,058	−3,041	*619	*1,561	2,148	34,560
Dental laboratories	703	1,540	—	—	981	913	—	—	4,950	−12,359	3,127	5,626	7,572	58,008
Other medical and health services	9,589	26,338	1,177	2,402	8,665	−8,575	972	1,142	28,861	−83,147	18,958	45,893	48,069	840,203
Legal services	60,771	192,949	6,583	29,899	39,688	−1,900	6,514	28,483	91,915	−211,525	47,962	127,969	148,420	3,009,707
Educational services	25,205	69,214	5,868	16,853	21,580	−5,599	2,452	9,113	74,909	−32,565	29,795	44,913	135,179	2,099,896
Engineering and architectural services	25,064	85,572	3,264	15,577	15,936	−12,939	2,219	9,818	47,384	−58,612	22,309	35,306	71,874	1,323,448
Accounting, auditing, and bookkeeping services	44,173	70,206	5,449	20,870	27,331	−2,128	4,542	9,177	63,043	−99,041	46,220	75,641	143,844	2,390,407
Certified public accountants	11,025	24,409	*592	*6,300	5,465	2,318	969	107	18,205	−44,919	10,304	25,527	26,684	494,190
Other accounting, auditing, and bookkeeping services	33,273	45,672	4,857	14,570	21,866	−4,446	3,573	9,070	74,963	−54,739	36,041	50,422	117,285	1,902,375
Other services	42,516	113,998	7,511	22,217	26,345	5,938	7,678	38,510	84,489	−55,738	37,100	74,336	156,191	3,096,119
Nature of business not allocable	6,053	15,743	*1,009	*10,448	6,226	−12,365	359	2,900	14,650	−12,819	9,107	5,983	29,108	428,827

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**This estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Section 2

Partnerships

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The statistics in the partnership section of this report are estimates derived from a stratified sample, selected before audit, of partnership returns of income filed for the 1976 Income Year. The 1976 income year was defined to include accounting periods which ended July 1976 through July 1977. About 1.1 million partnership returns were filed for this period, over 93 percent of which were for the calendar year accounting period ended December 1976.

The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, partnerships, or corporations, reported their share of the partnership's taxable income (or loss) on their individual (corporation or other type) income tax return.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expenses items were not reported as a part of the partnership's income statement. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. This category included capital gains and losses; gains and losses on sales of certain property used in the trade or business and on "involuntary conversions" of property (Code section 1231); charitable contributions; most dividends received from "domestic" corporations; and depletion on oil and gas properties.

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

The partnership profit data in this report are not comparable to the income from partnerships in Statistics of Income—Individual Income Tax Returns principally because (1) the income year of the partnership does not always coincide with the income year of the partners, (2) not all partners are individuals, and (3) the partnership income reported on Form 1040 can include salaries and interest paid to partners in addition to net profit.

Chart 2A shows net income (less deficit) for the 10-year period, 1967 through 1976. Selected characteristics of the returns filed for 1976 compared to 1975 are summarized in table 2A.

INDUSTRIAL ACTIVITY BY STATE

Tables 2.4 and 2.5 present selected data classified by industry and by the State shown in the mailing address of the partnership's return. In general, these data serve as estimates of partnership business activity within a State. The mailing address usually included the State where the partnership conducted its business. However, a few partnerships use other addresses, such as business offices or private residences of the partners, the office of the practitioners who prepared their returns, or post office boxes. The geographic data are subject to limitations to the extent these addresses were not located in the same State as the business. They may be especially subject to limitations if, in addition to the discrepancy caused by the State of the address, they were engaged in business operations in more than one State. This was characteristic

Chart 2A

Partnerships

Net income (less deficit), 1967-1976

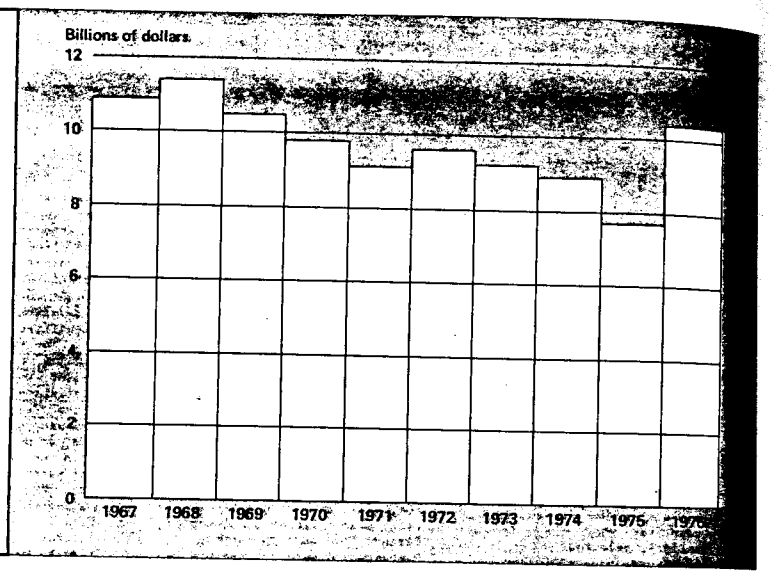

Table 2A.--Selected Items for Partnerships, 1975 and 1976

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

Item	1975	1976	Change, 1975 to 1976	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of partnerships, total....	1,121,264	1,153,784	32,520	2.9
Inactive partnerships[1].....	48,170	57,343	9,173	19.0
Active partnerships.....	1,073,094	1,096,441	23,347	2.2
Total receipts.....	148.4	160.9	12.5	8.4
Total deductions.....	140.1	150.5	10.4	7.0
Cost of sales and operations...	64.7	68.5	3.8	6.0
Depreciation.....	10.1	11.1	1.0	9.7
Payroll.....	17.1	18.9	1.8	10.9
Net income (less deficit).....	7.7	10.4	2.7	34.7
Net income.....	22.4	24.9	2.5	11.1
Deficit	14.7	14.5	-0.2	-1.3

[1]Includes amended and duplicate returns.

of some of the larger partnerships, or those engaged in particular industrial activities (such as security dealers), or those (including joint ventures) whose mailing address represented merely the location of the office where their books of accounts were maintained.

The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For the less populated States shown in table 2.5, it was possible to show only a few broad industry groupings. To increase the reliability of the State estimates, separate weighting factors were computed for each Internal Revenue district (Internal Revenue district boundaries were usually coterminous were those of States, although some of the larger States, contained more than one district). However, use of these separate rates resulted in U.S. totals in the State tables that differ slightly from the "all industries" totals in other tables.

CLASS LIFE ASSET DEPRECIATION RANGE

Table 2.11 presents the first statistics on use of the Class Life Asset Depreciation Range (CLADR) system by partnerships. The CLADR system under the Revenue Act of 1971 was an outgrowth of the ADR (Asset Depreciation Range) system introduced by the Treasury Department in June 1971, as well as the earlier Depreciation Guideline system first contained in Revenue Procedure 62-21 issued by the Treasury in 1962. Use of the CLADR system increased depreciation deductions over what they otherwise would have been.

All of these systems, including the 1962 Guidelines, had in common the grouping of assets, regardless of type, according to the broadly-defined industrial activity in which the assets were used, with each grouping given a depreciation "class life." Assets which cut across industry lines, such as buildings, also had lives associated with them. In the overall, the CLADR system provided for generally shorter than average lives and each was elective as an alternative to depreciating assets, item by item, based chiefly on the partnership's own experience. For additional information, see the Explanation of Terms in section 3.

LIMITED PARTNERSHIPS

Table 2.12 provides information on the number of partnerships which checked the "limited partnership" box on page 1 of the Tax Year 1976 partnership return, Form 1065. This was the first year that this question appeared on the form.

The Uniform Limited Partnership Act defines a limited partnership as: one "... formed by two or more persons ... having as members one or more general partners and one or more limited partners. The limited partners as such shall not be bound by the obligations of the partnership."

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

The number of limited partnerships may be understated because of first-time usage on the form of a limited partnership question.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry

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

Industry	Partnerships with and without net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income (less deficit)	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All industries	**1,096,441**	**5,370,236**	**157,572,680**	**11,086,857**	**6,295,919**	**12,346,003**	**18,933,893**	**2,948,848**	**10,422,811**	**0.2**	**2.6**	**0.4**	**0.8**	**0.7**	**1.0**	**0.8**	**2.0**	**2.1**
All nonfarm industries	**989,788**	**5,064,276**	**145,012,357**	**10,076,839**	**6,094,488**	**11,650,879**	**18,011,785**	**2,837,378**	**9,530,825**	**0.3**	**2.8**	**0.4**	**0.9**	**0.7**	**1.0**	**0.8**	**2.0**	**2.2**
Agriculture, forestry, and fishing	**121,337**	**342,834**	**12,909,758**	**1,102,523**	**332,804**	**730,058**	**1,123,911**	**144,602**	**1,014,820**	**2.2**	**2.6**	**3.5**	**3.5**	**3.5**	**4.4**	**4.6**	**7.9**	**6.1**
Farms, total	106,653	305,960	11,560,523	1,010,018	301,453	695,124	922,108	111,270	891,986	2.3	2.9	3.8	3.8	3.8	4.6	5.3	8.6	5.3
Field crop	42,681	119,663	4,344,571	471,555	122,775	302,449	352,880	45,745	718,423	3.8	4.4	5.5	6.2	6.4	6.6	9.0	13.5	10.5
Vegetable and melon	3,745	11,450	632,410	40,289	22,236	20,689	108,561	6,455	58,470	13.0	14.1	14.1	19.0	15.0	23.9	18.4	34.2	27.8
Fruit and tree nut	9,714	41,409	792,298	74,299	51,405	75,863	173,179	11,101	−2,337	7.7	8.4	9.8	8.4	9.8	9.1	12.5	20.9	10.7
Horticultural specialty	2,067	6,826	180,532	9,576	6,957	5,191	45,755	9,498	2,512	17.3	23.0	25.5	23.2	31.5	27.8	40.5	37.1	39.7
Beef cattle feedlots	778	5,941	214,068	6,565	1,284	6,717	3,378	*1,634	−5,954	27.1	59.5	19.5	37.1	28.5	22.6	23.8	—	30.7
Beef cattle, except feedlots	24,481	64,183	2,570,212	184,945	44,946	184,186	99,349	12,163	−103,282	5.1	5.5	11.4	7.2	7.6	8.0	9.6	21.0	8.4
Hogs, sheep, and goats	5,584	13,122	498,368	37,776	6,288	15,989	12,209	*1,924	46,879	11.2	11.6	15.0	16.1	21.9	21.6	20.1	—	26.6
Dairy farms	13,947	33,198	1,758,603	161,438	37,685	90,599	94,760	19,723	198,954	6.9	6.9	8.5	8.2	10.1	10.5	9.6	24.0	22.5
Poultry and eggs	1,763	4,277	466,034	15,103	5,862	7,185	24,442	1,471	3,184	19.2	19.9	19.3	21.2	27.1	31.4	28.6	38.9	35.8
General livestock, except animal specialty	*231	*621	*34,684	*970	*428	*852	*490	*9	*2,365	—	—	—	—	—	—	—	—	—
Animal specialty	1,583	5,112	56,783	7,364	1,540	5,249	6,896	*1,547	−24,219	20.9	25.8	28.1	30.3	32.4	44.6	48.2	—	51.6
Farms not allocable	*79	*158	*9,960	*138	*47	*175	*189	—	*−989	—	—	—	—	—	—	—	—	—
Agricultural services	107,44	27,959	1,002,829	66,251	22,309	25,359	148,125	24,005	103,043	7.8	8.5	7.2	17.0	10.6	18.6	9.8	22.0	16.5
Veterinary services	1,249	3,019	204,222	7,067	4,985	3,713	34,566	*3,415	70,554	19.8	19.6	16.6	22.0	18.9	25.3	17.1	—	80.1
Livestock breeding	837	2,647	28,813	7,654	471	2,402	*1,489	*901	−15,290	28.2	31.2	38.3	28.9	35.7	36.5	—	—	28.0
Animal services, except livestock breeding and veterinary	1,410	3,505	35,109	6,681	1,254	2,087	5,030	*4,698	−12,580	21.6	21.2	22.7	32.9	31.4	29.8	29.0	—	35.6
Landscape and horticultural services	3,347	7,264	225,517	10,929	6,846	2,180	48,956	10,083	29,765	14.5	14.8	17.6	20.0	21.0	27.5	21.1	38.7	42.0
Other agricultural services	3,901	11,504	509,168	33,940	8,751	14,977	58,084	4,908	30,594	13.0	14.8	9.4	30.9	18.0	29.8	14.1	25.7	29.3
Forestry	2,259	4,871	201,662	15,823	6,863	5,126	33,796	1,345	3,791	17.1	17.0	15.7	18.9	22.3	21.5	20.1	43.7	57.0
Fishing, hunting, and trapping	1,681	4,144	144,744	10,431	2,179	4,449	19,882	7,982	16,000	20.5	20.0	18.8	19.9	22.4	23.9	24.8	37.5	46.4
Mining	**17,812**	**360,777**	**5,258,499**	**446,917**	**170,760**	**122,965**	**348,479**	**34,142**	**−46,926**	**5.7**	**13.5**	**1.9**	**2.7**	**2.8**	**3.4**	**4.3**	**14.4**	**10.5**
Metal mining	644	3,643	393,103	79,547	10,888	13,678	33,357	*1,493	−181,804	31.9	38.3	2.3	6.6	5.1	1.0	15.2	—	31.1
Coal mining	1,387	10,588	1,020,741	92,065	52,754	16,454	129,810	9,358	−528,977	17.6	23.1	4.7	8.2	3.7	12.8	8.3	22.2	27.3
Oil and gas extraction	14,671	343,234	3,499,036	249,318	99,302	86,749	141,855	18,595	619,339	6.4	14.2	2.3	3.0	4.2	4.0	6.6	22.2	7.5
Nonmetallic minerals, except fuels	1,110	3,312	345,819	27,987	7,816	6,086	43,657	4,696	44,516	22.0	22.4	8.2	9.4	12.1	15.2	14.9	27.1	34.0
Construction	**60,390**	**138,409**	**13,106,707**	**243,890**	**197,418**	**194,424**	**2,458,217**	**255,688**	**1,139,001**	**3.3**	**3.3**	**1.5**	**3.8**	**2.8**	**3.7**	**1.8**	**6.8**	**6.5**
General building contractors and operative builders	18,484	45,987	5,628,383	60,524	66,594	155,142	567,020	78,422	319,653	5.4	6.0	2.4	6.1	4.7	4.3	4.0	10.0	7.3
General building contractors	17,249	41,607	4,892,326	49,760	53,891	91,370	530,762	74,671	323,324	5.7	6.4	2.5	7.1	5.5	5.4	4.0	10.5	9.5
Operative builders	1,235	4,380	736,055	10,764	12,703	63,772	36,258	3,751	−3671	15.6	15.3	6.3	8.8	8.6	7.2	20.5	29.0	11.5
Heavy construction contractors	3,463	8,173	3,848,610	92,130	50,784	18,691	1,153,772	13,655	294,023	12.0	11.6	2.0	6.0	4.1	9.4	1.7	18.2	10.2
Highway and street construction	963	2,260	785,334	29,462	14,816	8,598	97,827	5,441	54,285	19.6	19.2	6.2	12.2	10.2	14.3	9.3	25.4	23.7
Heavy construction, except highway	2,500	5,913	2,863,276	62,668	35,968	10,093	1,055,945	8,214	239,738	14.9	14.3	2.0	6.7	4.0	12.4	1.6	21.1	11.1
Special trade contractors	38,395	84,153	3,822,764	91,039	79,891	22,530	735,941	163,611	523,547	4.2	4.4	3.6	7.3	5.1	8.1	4.6	9.0	22.6
Plumbing, heating, and air conditioning	4,941	11,039	633,810	8,599	10,895	2,861	98,667	16,510	68,711	11.6	13.2	8.3	13.4	12.3	19.8	9.4	23.1	37.8
Painting, paper hanging, and decorating	5,260	11,360	294,685	4,924	6,150	1,397	65,024	19,336	82,042	11.8	12.0	13.7	19.1	17.4	24.3	18.6	28.1	45.3
Electrical work	2,483	5,197	416,459	6,364	9,390	1,718	112,333	14,412	50,880	16.0	15.7	11.8	16.4	15.6	22.9	15.0	28.4	39.4
Masonry, stonework, tile setting, and plastering	5,194	10,845	433,165	8,114	10,501	1,633	108,758	18,468	74,599	11.7	12.0	11.5	15.6	14.5	21.4	12.6	29.2	34.1
Carpentering and flooring	5,589	12,015	356,308	3,460	5,442	1,300	52,540	27,560	86,021	11.3	11.5	12.3	18.4	18.2	23.3	18.5	26.1	39.8
Roofing and sheet metal work	2,269	5,073	231,581	3,739	5,149	706	46,654	10,025	37,191	17.6	18.6	16.5	24.9	20.1	26.5	19.1	31.0	61.2
Concrete work	2,098	5,700	245,324	6,820	5,723	1,264	47,285	19,959	31,904	17.6	20.9	14.4	18.5	22.4	28.2	16.7	25.9	32.7
Water well drilling	662	1,533	76,991	7,544	1,310	*537	9,181	*2,208	16,221	31.1	31.4	28.5	51.6	30.5	—	39.9	—	69.7
Miscellaneous special trade contractors	9,889	21,271	1,134,441	41,475	25,331	11,114	197,399	35,033	116,278	8.2	8.2	6.3	11.2	9.1	13.9	7.3	18.1	38.4
Contractors not allocable	*48	*96	*6,950	*197	*149	*61	*1,584	—	*1,778	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

%Less than 0.05 percent.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Partnerships with and without net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income (less deficit)	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Manufacturing	**30,767**	**82,891**	**7,979,481**	**306,468**	**155,614**	**99,178**	**1,455,295**	**152,169**	**470,054**	**4.5**	**5.7**	**2.0**	**2.1**	**3.3**	**2.9**	**2.8**	**7.6**	**7.7**
Food and kindred products	1,558	5,726	1,282,017	24,119	15,373	13,786	120,557	11,859	59,871	16.6	11.6	4.6	8.1	7.0	8.9	8.6	16.6	14.0
Textile mill products	326	790	190,771	8,019	3,610	1,243	21,470	*1,878	6,308	41.6	34.9	12.0	7.5	16.1	21.6	17.1	—	9.6
Apparel and other textile products	1,454	4,238	427,477	3,901	13,267	2,674	154,811	10,659	23,780	19.4	23.3	10.4	17.3	16.2	18.8	12.7	27.9	48.7
Lumber and wood products, except furniture	6,564	15,978	1,444,806	65,468	33,894	22,858	213,479	30,445	109,102	9.8	10.3	5.1	6.7	7.9	5.6	6.1	17.1	10.7
Furniture and fixtures	1,079	2,392	129,064	2,184	3,835	1,256	26,375	6,170	5,280	24.7	24.8	19.5	30.1	30.1	30.1	29.7	42.0	43.0
Printing, publishing, and allied industries	4,883	12,056	582,619	12,532	14,807	5,052	126,821	19,285	95,335	11.8	11.7	8.2	12.5	9.1	22.8	9.4	23.0	35.9
Chemicals and allied products	538	1,244	1,013,427	86,662	9,606	10,090	248,064	*3,429	112,149	35.0	30.8	2.2	0.6	6.4	1.4	1.5	—	0.8
Leather and leather products	301	869	74,106	331	1,491	*747	11,506	*665	4,360	45.2	48.1	23.6	34.8	36.9	—	35.6	—	99.3
Stone, clay, and glass products	1,555	4,065	295,161	15,738	7,489	6,581	57,270	8,576	16,788	20.6	19.9	12.5	11.1	15.4	16.6	16.2	29.3	24.5
Primary metal industries	657	1,474	219,050	10,238	5,252	2,950	24,342	*1,987	8,393	31.4	30.7	8.3	8.2	5.5	10.9	11.6	—	15.3
Fabricated metal products	2,675	8,510	548,451	18,579	14,567	4,964	108,546	18,454	84,762	15.4	29.8	8.9	9.7	10.3	17.6	10.2	25.8	42.5
Machinery, except electrical	2,209	4,684	465,727	12,805	11,272	9,333	132,874	17,602	44,530	16.4	15.9	6.4	12.4	14.1	7.5	10.3	25.3	12.5
Electrical and electronic equipment	1,048	2,430	109,573	1,730	2,032	513	13,507	*1,687	16,006	25.6	24.6	21.9	29.4	30.0	51.3	26.2	—	56.6
Transportation equipment	557	1,477	83,328	19,855	1,972	11,615	20,381	*1,026	−15,184	34.4	33.0	23.5	3.1	28.5	4.5	36.4	—	8.2
Other manufacturing industries	5,353	16,759	1,095,904	24,187	17,147	5,532	175,290	20,467	−101,426	11.2	16.1	5.1	7.5	9.4	10.2	7.6	21.9	14.4
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	**16,860**	**49,079**	**2,542,612**	**381,442**	**88,547**	**126,052**	**403,725**	**46,905**	**−98,021**	**6.1**	**7.7**	**3.6**	**3.0**	**5.1**	**4.8**	**5.5**	**13.5**	**3.9**
Local and interurban passenger transit	831	1,942	78,170	5,369	2,823	678	23,603	*1,517	4,628	28.2	29.2	24.0	33.5	29.9	36.1	24.4	—	73.2
Taxicabs	*410	*897	*13,513	*1,176	*216	*203	*3,590	*690	*102	—	—	—	—	—	—	—	—	—
Other passenger transportation	421	1,045	62,657	4,193	2,607	475	20,013	*827	4,526	37.5	39.8	25.8	38.6	32.1	38.9	24.0	*70.9	94.2
Trucking and warehousing	8,184	19,860	1,036,287	76,566	48,284	29,600	224,387	30,496	57,169	8.7	8.8	6.6	8.7	8.4	12.4	8.2	18.8	18.6
Trucking, local and long distance	7,568	17,192	853,948	62,079	38,971	13,357	165,787	28,401	51,115	9.2	9.2	7.5	10.2	9.6	12.8	10.1	19.8	22.8
Public warehousing and trucking terminals	598	2,668	184,339	14,487	9,313	16,243	58,600	2,095	6,054	22.9	24.3	12.2	14.3	16.5	20.1	13.6	50.1	22.6
Water transportation	1,777	7,128	218,281	63,477	2,889	40,522	21,768	2,318	8,999	19.1	23.8	9.9	7.0	16.4	7.2	13.6	38.9	5.6
Air transportation	756	2,332	45,682	15,296	*1,345	6,925	*5,473	*24	−8,347	29.1	31.4	26.6	30.5	—	33.0	—	—	38.4
Transportation services	1,836	5,103	622,835	53,456	10,129	18,858	37,735	4,859	3,227	18.0	17.1	6.0	8.8	8.7	10.1	16.4	29.6	11.5
Passenger transportation arrangement	1,011	2,587	265,662	1,023	1,651	619	16,636	3,595	5,354	23.4	25.0	12.0	28.2	24.5	49.9	26.4	36.1	42.8
Freight transportation arrangement	184	344	37,683	*2,788	*5,069	*895	*7,489	*631	1,342	61.8	59.2	17.8	—	—	—	—	—	7.7
Other transportation services	661	2,172	319,490	49,645	3,409	17,344	13,610	*633	−3,469	31.2	25.3	5.9	7.3	22.8	10.9	29.3	—	12.6
Communication	1,050	4,817	279,821	48,881	7,539	10,195	51,058	5,406	−1,844	23.1	30.1	8.2	10.2	12.4	21.4	11.4	30.7	22.9
Electric and gas services	1,418	5,462	130,318	101,531	9,234	13,009	6,070	*318	−168,794	22.5	39.6	14.2	1.0	6.8	2.5	36.0	—	0.5
Sanitary services	1,028	2,435	131,218	18,866	6,304	8,265	31,631	*1,967	7,941	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Wholesale and retail trade	**195,014**	**468,773**	**46,073,078**	**490,357**	**744,471**	**305,915**	**3,484,991**	**643,023**	**2,409,252**	**1.8**	**1.8**	**0.9**	**2.5**	**1.6**	**2.2**	**1.4**	**3.1**	**8.3**
Wholesale trade	32,381	83,888	16,011,459	133,573	156,732	67,194	760,041	156,090	704,315	4.0	5.2	1.7	7.1	3.3	3.2	3.0	7.2	17.5
Motor vehicles and automotive equipment	2,386	5,737	691,897	8,058	7,947	3,853	49,224	16,349	47,413	14.4	13.1	8.0	11.2	12.2	13.7	14.0	25.2	48.0
Lumber and construction materials	1,034	2,974	639,348	7,098	8,157	2,897	44,688	7,099	32,629	20.3	20.9	7.1	13.4	12.5	13.6	14.3	33.5	42.8
Electrical goods	1,270	2,810	242,396	1,917	3,387	759	27,658	4,005	32,297	22.1	21.6	13.4	19.7	24.1	24.3	22.1	44.3	62.7
Hardware, plumbing, and heating equipment	1,243	3,255	332,504	2,456	3,927	1,906	29,629	10,305	35,433	21.9	23.6	12.4	21.1	18.6	21.9	18.2	35.4	73.4
Farm machinery and equipment	1,404	3,354	731,570	8,611	7,690	5,272	45,478	11,123	37,549	15.9	16.0	8.4	14.0	13.1	12.7	21.3	31.9	91.2
Other machinery, equipment, and supplies	2,980	7,245	950,679	8,098	10,170	8,468	67,837	18,245	63,532	13.3	13.4	7.2	12.8	10.9	16.8	11.8	24.8	36.0
Other durable goods	5,692	13,812	1,807,530	17,369	14,845	16,685	94,958	15,895	120,621	10.3	10.8	4.3	12.7	7.2	5.8	7.3	17.7	20.8
Drugs, chemicals, and allied products	599	1,585	189,781	2,372	1,384	1,115	10,579	3,354	16,878	29.7	27.6	14.6	22.5	19.0	21.3	20.0	26.2	67.5
Apparel, piece goods, and notions	1,215	2,598	393,656	1,225	2,594	3,215	17,715	1,732	25,694	22.3	21.0	9.7	21.1	18.4	13.5	22.8	24.4	18.9
Groceries and related products	3,220	8,598	2,918,743	17,548	21,001	8,381	142,104	22,737	92,067	11.0	10.2	3.1	7.5	5.5	9.5	4.5	13.3	20.6
Farm-product raw materials	1,717	4,763	3,658,191	20,343	11,258	20,445	83,992	9,342	53,542	13.7	12.8	5.1	8.5	6.3	7.6	7.8	7.8	22.8
Alcoholic beverages	664	1,509	565,770	3,336	22,278	1,593	28,422	5,269	18,996	26.7	26.3	5.7	14.3	5.5	17.9	8.9	32.6	57.7
Other nondurable goods	8,778	25,203	2,877,967	39,079	44,848	14,605	116,774	30,610	123,657	8.0	13.7	3.5	22.3	8.5	8.3	8.8	18.6	40.2
Wholesalers not allocable	*179	*445	*13,447	*63	*70	—	*1,009	*25	*4,007	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

%Less than 0.05 percent.

Table 2.1——Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Partnerships with and without net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income (less deficit)	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Wholesale and retail trade—Continued																		
Retail trade	162,371	384,167	30,032,594	356,139	587,130	218,418	2,703,702	483,823	1,703,295	1.8	2.0	1.2	2.3	1.9	2.8	1.7	3.5	5.4
Building materials, hardware, garden supply, and mobile home dealers	8,545	20,872	2,166,348	26,928	43,132	20,995	192,699	41,087	158,645	7.6	7.8	4.8	7.7	7.4	9.9	5.6	10[7]	21.0
Building materials and supply stores	3,242	8,141	1,060,694	14,445	21,339	8,330	107,917	15,893	74,182	12.0	12.0	6.8	10.6	11.5	15.6	7.5	16.5	29.8
Hardware stores	3,170	7,298	695,668	6,221	15,564	5,052	62,449	17,297	65,054	12.6	12.5	9.0	11.1	11.7	16.8	10.1	17.2	45.9
Retail nurseries and garden supply stores	1,156	2,958	142,899	2,323	2,034	1,818	12,614	3,290	7,621	22.7	25.6	18.0	20.8	21.7	37.8	21.6	46.8	36.5
Mobile home dealers	977	2,275	267,087	3,939	4,195	5,795	9,719	4,617	117,88	22.1	21.3	14.3	28.6	21.7	21.0	19.2	25.7	49.6
General merchandise stores	4,274	9,937	915,394	8,461	17,249	6,635	72,289	15,638	53,318	11.7	11.3	7.8	10.6	10.4	14.0	8.4	21.3	31.2
Variety stores	1,018	2,293	148,440	1,265	3,357	1,405	11,114	4,965	7,415	24.4	24.4	17.6	25.6	26.9	41.2	17.2	53.8	34.6
Other general merchandise stores	3,256	7,644	766,954	7,176	13,892	5,230	61,175	10,673	45,903	13.3	12.8	8.4	11.7	11.2	13.9	9.5	18.7	37.6
Food stores	21,684	48,964	5,912,641	52,017	84,315	24,969	392,504	68,695	239,669	5.0	5.0	2.9	4.7	4.4	7.0	3.7	9.0	13.2
Grocery stores	14,687	33,351	4,938,987	36,744	66,543	18,527	295,140	49,282	176,995	5.8	5.9	3.1	5.0	4.8	7.0	3.4	10.0	16.6
Meat and fish markets, including freezer provisioners	1,895	4,343	369,696	3,907	4,166	1,897	22,612	6,578	23,458	16.4	17.2	11.0	17.4	15.5	33.1	15.2	35.6	37.7
Fruit stores and vegetable markets	660	1,378	154,311	1,909	2,046	497	7,069	*473	8,242	29.2	29.3	18.6	28.5	31.3	44.2	21.5	—	70.7
Candy, nut, and confectionery stores	761	1,624	50,353	595	807	*35	3,239	*692	5,675	30.4	30.5	30.3	36.4	30.9	—	37.8	—	51.5
Retail bakeries	1,181	2,679	156,467	2,987	4,949	931	37,732	5,173	15,425	23.0	23.6	20.1	22.7	22.5	34.0	23.1	35.4	86.7
Other food stores	2,500	5,589	242,827	5,875	5,804	3,082	26,552	4,297	9,874	16.6	16.9	14.3	20.3	20.6	28.7	16.7	35.6	29.3
Automotive dealers and service stations	26,080	58,470	7,875,019	54,664	109,932	50,910	430,373	81,521	347,800	4.3	4.3	2.5	4.4	4.6	4.3	3.8	8.7	11.4
New and used car dealers	2,942	6,728	2,742,865	14,643	20,503	25,065	139,385	17,908	74,183	10.8	9.8	3.5	7.1	4.8	4.8	4.1	8.7	19.3
Used car dealers	2,978	6,339	633,917	2,815	5,824	4,130	20,407	6,268	30,104	13.5	13.4	9.4	21.1	17.1	20.7	16.4	29.6	43.0
Auto and home supply stores	4,145	9,486	739,561	8,777	14,267	5,322	70,453	14,774	62,520	11.7	12.4	10.2	13.4	11.0	15.3	11.6	19.5	33.4
Gasoline service stations	13,507	30,171	3,351,818	24,101	64,074	8,926	183,670	37,867	160,600	5.9	5.8	4.0	6.6	7.1	10.1	6.9	10.2	15.9
Other aircraft, marine, and automotive dealers	2,508	5,746	406,758	4,128	5,264	7,465	16,458	4,704	20,393	15.1	15.4	11.4	16.6	15.0	15.0	15.0	27.3	28.4
Apparel and accessory stores	11,583	26,504	1,456,942	14,746	29,703	14,676	142,810	36,734	108,924	7.3	7.8	6.1	9.8	8.2	13.3	7.5	11.5	16.7
Men's and boys' clothing and furnishings stores	1,511	5,536	282,755	3,562	6,480	4,351	25,851	6,949	23,394	17.9	24.2	12.6	28.1	16.6	37.9	14.8	19.3	39.1
Women's ready-to-wear stores	3,053	6,414	296,550	2,807	6,630	2,491	26,606	7,419	22,118	14.8	14.7	13.9	19.9	17.1	21.8	16.3	26.6	32.0
Women's accessory and specialty stores	958	1,136	26,073	*219	*1,119	*168	*1,234	—	1,218	35.8	35.8	44.2	—	—	—	—	—	48.6
Family clothing stores	2,250	5,065	353,827	3,143	7,535	2,906	38,266	7,092	23,077	18.4	18.2	13.3	18.1	19.4	19.1	17.8	24.1	42.9
Shoe stores	1,281	3,608	204,135	1,365	3,188	946	21,124	6,930	20,027	20.6	18.5	16.8	21.6	24.9	30.0	18.4	27.9	49.6
Furriers and fur shops	*260	*674	*19,654	*326	*234	*197	*1,380	*826	*2,370	—	—	—	—	—	—	—	—	—
Other apparel and accessory stores	2,740	6,041	273,948	3,424	5,362	3,673	28,329	7,524	16,730	15.7	15.8	13.2	16.3	16.1	17.1	15.0	29.0	29.1
Furniture and home furnishings stores	11,138	26,732	1,831,725	17,724	33,727	13,314	157,887	42,622	130,347	7.1	6.8	4.9	7.6	7.2	9.7	6.5	11.0	20.2
Furniture stores	3,919	9,311	952,888	7,783	15,551	7,050	80,953	16,550	72,366	11.3	11.1	6.4	10.0	9.8	13.9	8.5	14.6	32.2
Home furnishings, except appliances	2,900	5,753	276,048	3,299	6,248	2,084	29,265	9,890	16,397	15.6	15.6	14.1	22.7	20.6	25.2	17.5	25.1	32.2
Household appliances stores	1,297	2,659	215,476	2,126	3,536	1,547	17,059	7,674	16,433	20.5	20.0	15.5	19.7	18.4	25.7	17.8	29.4	74.6
Radio, television, and music stores	3,332	8,009	387,313	4,516	8,392	2,633	30,590	8,509	25,131	13.7	20.3	11.3	16.8	15.1	19.8	15.3	26.5	40.8
Eating and drinking places	31,825	85,653	4,203,000	100,719	165,390	46,903	855,063	78,473	286,568	4.3	5.2	3.6	4.6	4.2	6.9	3.9	9.5	10.7
Eating places	23,829	67,025	3,653,341	85,165	136,660	37,294	775,499	58,951	243,304	5.0	6.0	3.9	5.0	4.5	7.3	4.1	9.3	12.1
Drinking places	7,996	18,628	549,659	15,554	26,530	9,609	79,564	19,522	45,264	9.3	10.9	10.0	11.6	11.1	18.3	12.0	26.2	20.6
Miscellaneous retail stores	47,159	105,229	5,668,516	80,815	103,645	40,016	459,888	121,052	375,929	3.6	3.8	2.9	6.8	5.1	7.6	3.7	8.1	12.6
Drug stores and proprietary stores	3,463	9,101	865,876	6,088	16,362	3,758	90,061	34,420	69,030	11.4	12.6	8.2	13.1	12.5	17.2	9.0	14.9	38.1
Liquor stores	4,730	10,226	1,017,914	9,681	21,590	7,785	44,753	10,954	53,126	10.3	10.2	7.9	12.0	10.8	16.5	10.5	17.3	30.1
Used merchandise stores	4,600	10,041	244,751	4,003	5,906	2,634	14,026	5,772	21,681	12.5	12.6	15.6	19.0	49.7	39.3	22.9	50.2	25.2
Sporting goods and bicycle shops	3,337	7,210	323,414	4,820	5,958	4,503	20,611	10,130	16,516	14.1	14.3	13.4	22.6	17.9	29.0	15.9	26.7	30.6
Book stores	1,537	3,208	75,342	5,045	1,047	857	3,318	*2,417	—891	21.6	21.2	24.9	71.0	29.2	50.3	29.2	—	53.1
Stationery stores	813	1,747	81,592	1,025	2,005	698	8,774	*2,183	8,399	28.7	28.5	26.0	29.6	33.7	32.2	27.9	—	77.9
Jewelry stores	2,696	5,948	228,314	2,411	4,091	1,669	17,924	8,154	24,926	15.5	15.3	14.7	21.2	16.2	25.2	17.5	26.8	59.4
Hobby, toy, and game shops	1,456	3,349	81,545	928	975	489	3,978	1,708	3,716	22.4	22.4	23.8	36.4	37.5	57.9	33.8	36.4	38.4
Camera and photographic supply stores	381	777	58,089	585	815	*456	3,014	—	6,434	40.9	40.3	33.0	50.4	57.6	—	34.4	—	—
Gift, novelty, and souvenir shops	4,296	8,939	231,723	4,196	5,723	2,133	24,973	5,473	28,301	13.0	13.2	16.2	19.1	21.2	30.0	19.8	36.9	39.8

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[1]Total receipts for industries in Finance, Insurance, and real estate, and Business receipts for all other industries.
[2]Less than 0.05 percent.

Table 2.1——Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Partnerships with and without net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income (less deficit)	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Wholesale and retail trade—Continued																		
Luggage and leather goods stores	*270	*552	*26,892	*542	*700	*150	*2,237	*18	*2,065	—	—	—	—	—	—	—	—	—
Sewing, needlework, and piece goods stores	2,187	4,558	74,720	2,017	1,187	583	5,405	*1,457	7,017	18.2	18.3	23.5	53.9	21.2	49.6	28.0	—	35.6
Mail order houses	918	2,482	136,220	865	2,258	*110	10,007	*350	20,956	27.9	29.4	11.7	31.4	6.1	—	13.2	—	58.0
Merchandising machine operators	961	2,050	145,915	10,686	3,288	2,733	17,482	4,592	2,448	24.8	23.5	19.5	26.7	22.1	53.2	24.3	49.2	75.3
Direct selling organizations	580	1,227	58,649	*159	*519	*257	*4,296	*614	5,327	35.1	33.9	35.6	—	—	—	—	—	—
Fuel and ice dealers	1,052	2,272	272,050	3,736	3,980	675	12,193	5,906	11,818	22.5	22.3	12.2	21.3	19.1	18.8	14.9	59.1	65.3
Florists	4,480	9,820	284,474	6,991	8,186	2,990	45,273	7,055	16,249	12.7	13.3	15.0	16.9	18.4	19.8	17.3	33.4	26.8
Cigar stores and stands	*199	*426	*28,604	*204	*180	*14	*1,223	*761	*3,402	—	—	—	—	—	—	—	—	—
Other miscellaneous retail stores	9,185	21,296	1,458,430	17,053	18,895	7,342	130,418	19,088	77,429	8.6	9.2	4.5	7.3	7.2	11.0	4.9	19.7	18.1
Retail trade not allocable	*3	*6	*3,009	*65	*37	—	*189	—	*95	—	—	—	—	—	—	—	—	—
Wholesale and retail trade not allocable	*282	*720	*29,025	*645	*609	*303	*1,248	*3,110	*1,642	—	—	—	—	—	—	—	—	—
Finance, Insurance, and real estate	**446,988**	**3,250,369**	**37,632,363**	**5,998,739**	**3,712,130**	**9,670,652**	**2,071,045**	**545,151**	**−2,268,511**	**0.8**	**4.0**	**1.0**	**1.1**	**1.1**	**1.2**	**1.6**	**5.6**	**2.5**
Finance	106,878	1,412,207	5,568,751	88,157	172,153	735,178	598,720	223,184	54,521	2.2	4.4	1.3	6.4	3.9	2.4	1.8	4.7	7.9
Banking and miscellaneous finance	136	5,435	252,773	*1,639	*2,277	*7,316	*19,930	*2,418	13,153	59.4	15.7	2.9	—	—	—	—	—	—
Credit agencies other than banks	2,620	10,420	298,470	3,913	3,768	22,348	14,016	6,651	29,763	14.6	17.1	5.2	31.2	15.7	12.1	19.1	31.8	29.2
Security, commodity brokers, and services	2,441	23,708	2,461,756	11,290	69,868	265,953	518,817	141,059	207,742	13.9	14.4	1.3	7.9	3.7	0.7	1.8	3.7	14.9
Security underwriting syndicates	354	5,009	520,639	*42	*286	*137	*1,294	*1,495	7,981	31.0	13.6	0.8	—	—	—	—	—	2.0
Security brokers and dealers, except underwriting syndicates	1,727	16,303	1,701,238	9,704	68,098	261,874	491,563	134,310	169,558	16.8	19.7	1.7	7.7	3.9	0.6	1.9	3.8	16.4
Commodity contracts brokers, exchanges, and services	360	2,396	239,879	1,544	3,484	3,942	25,960	5,254	30,203	38.1	40.2	4.7	30.7	9.7	21.3	6.8	10.3	44.2
Holding and investment companies	101,681	1,372,544	2,555,752	71,315	96,240	439,561	45,957	73,056	−196,137	2.3	4.5	2.5	7.6	6.4	3.9	9.1	11.9	8.3
Investment clubs	13,539	189,417	41,212	*569	550	2,298	*127	3,145	29	7.3	12.7	25.4	—	37.5	26.7	—	10.3	40.1
Common trust funds	1,952	482,025	747,148	*1,803	647	1,969	*359	20,949	644,235	11.0	7.6	3.6	—	21.7	48.5	—	29.7	28.1
Other holding and investment companies	86,190	721,202	1,767,392	68,943	94,843	435,294	45,471	48,962	−840,401	2.5	6.2	3.2	7.9	6.5	3.9	9.2	12.4	8.4
Insurance agents, brokers, and services	8,410	25,965	2,291,915	11,790	26,092	10,866	208,804	50,879	512,049	8.6	12.2	2.9	12.1	7.4	20.6	7.2	17.6	21.8
Real estate	331,700	1,812,197	29,771,697	5,898,792	3,513,885	8,924,608	1,283,521	271,068	−2,835,081	1.0	6.4	1.2	1.1	1.2	1.3	2.2	10.0	2.1
Operators and lessors of buildings	273,444	1,519,658	23,922,092	5,697,610	3,282,793	8,095,138	991,493	177,198	−2,730,215	1.2	7.6	1.1	1.1	1.1	1.1	2.0	13.4	1.3
Lessors, other than buildings	25,637	131,266	539,386	56,923	62,382	140,895	8,571	3,924	60,834	4.7	5.8	6.5	8.4	6.0	6.7	20.5	30.2	9.1
Real estate agents, brokers, and managers	17,478	77,813	1,660,113	57,150	61,526	184,084	152,310	60,179	−38,959	5.7	6.5	5.3	5.8	10.7	5.5	11.8	20.6	11.3
Title abstract companies	*283	*1,316	*19,979	*2,297	*1,960	*3,544	*5,745	—	*−1,620	—	—	—	—	—	—	—	—	—
Subdividers and developers, except cemeteries	14,377	78,731	3,597,873	80,885	103,734	495,740	104,092	28,567	−123,019	5.7	15.6	6.2	35.6	15.9	14.6	6.5	12.8	19.2
Cemetery subdividers and developers	*87	*1,298	*14,328	*397	*308	*1,066	*73	—	*−2,148	—	—	—	—	—	—	—	—	—
Combined real estate, insurance, loans, law offices	394	2,115	17,926	1,530	1,180	4,121	*1,237	*1,220	46	36.6	20.9	33.8	37.7	42.4	24.1	—	—	23.4
Services	**207,248**	**876,915**	**32,056,952**	**2,114,488**	**994,036**	**1,096,517**	**7,607,275**	**1,126,833**	**7,802,578**	**1.6**	**2.1**	**1.0**	**2.6**	**1.4**	**2.1**	**1.1**	**3.5**	**3.4**
Hotels and other lodging places	14,917	69,360	3,086,658	358,517	219,628	433,328	666,091	37,323	−62,225	5.7	9.2	2.9	3.3	3.3	3.0	3.4	10.2	4.4
Hotels	1,441	8,096	1,144,846	107,186	80,600	166,302	280,756	7,836	−66,242	15.9	14.3	4.1	4.0	4.8	3.8	5.5	13.6	5.1
Motels, motor hotels, and tourist courts	8,163	37,915	1,551,371	187,345	104,546	203,402	329,839	21,576	5,326	7.5	11.8	4.3	4.8	4.7	4.7	4.7	15.0	8.6
Sporting and recreational camps	513	1,174	20,020	2,652	*84	*2,502	*2,915	*232	−1,054	36.9	35.9	39.1	48.2	29.2	—	—	—	33.2
Trailering parks and camp sites	3,218	11,151	216,259	44,217	21,797	38,160	15,460	5,968	4,434	13.0	12.8	12.7	12.2	15.2	13.3	20.2	25.9	18.6
Other lodging places	1,582	11,024	154,160	17,115	12,124	22,962	37,121	1,611	−4,681	19.4	37.4	12.2	14.9	15.6	14.9	13.1	33.3	19.9
Personal services	22,666	52,274	1,239,128	59,761	43,172	17,158	284,832	78,278	192,330	5.5	6.2	8.4	8.5	8.8	10.8	8.5	13.8	26.3
Coin-operated laundries and dry cleaning	2,766	6,156	114,775	13,806	4,280	3,756	19,028	2,823	10,871	16.0	16.4	18.1	20.5	19.5	25.0	25.9	40.2	44.5
Other laundry, cleaning, and garment services	4,445	9,749	332,484	16,503	14,245	4,498	101,886	14,000	37,066	12.6	12.5	13.4	18.2	17.9	22.6	14.0	28.5	54.3
Photographic studios, portrait	1,582	3,339	56,751	2,371	995	747	8,403	*1,354	7,575	21.7	21.8	28.5	28.4	30.7	43.1	36.9	—	48.6
Beauty shops	6,205	13,361	222,065	7,262	7,993	2,099	71,752	23,754	38,829	10.9	11.9	14.0	15.8	15.6	24.5	16.9	29.9	37.1
Barber shops	2,481	5,696	95,494	1,983	1,906	*680	24,394	*13,038	22,481	17.5	18.3	25.1	29.9	33.5	—	39.2	—	66.5
Shoe repair and hat cleaning shops	*320	*652	*11,764	*89	*374	*20	*1,670	*1,825	*1,377	—	—	—	—	—	—	—	—	—
Funeral service and crematories	2,216	5,099	296,879	13,134	8,423	3,917	30,169	15,821	84,048	15.6	14.9	13.3	14.1	14.9	22.9	18.7	20.0	49.0
Miscellaneous personal services	2,671	6,222	108,918	4,613	4,956	1,441	29,530	*3,663	10,085	16.5	21.7	21.3	40.0	38.1	24.3	32.7	—	66.6

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[1]Total receipts for industries in Finance, Insurance, and real estate, and Business receipts for all other industries.
[2]Less than 0.05 percent.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Partnerships with and without net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income (less deficit)	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Services—Continued																		
Business services	32,292	102,370	2,416,771	898,770	54,624	315,016	348,128	77,381	—101,033	4.5	4.9	3.7	3.6	5.9	4.1	7.0	13.2	4.2
Advertising	2,016	5,215	234,026	4,262	3,758	1,501	44,371	6,730	26,139	16.7	20.9	12.7	10.0	16.5	44.1	14.6	25.9	79.3
Services to buildings	3,171	7,250	167,607	5,145	5,601	2,024	60,044	5,402	30,391	15.1	15.7	16.7	23.7	17.3	41.1	17.6	36.0	43.5
Computer and data processing services	1,731	5,867	136,849	56,279	2,179	20,491	18,841	*3,753	—3,168	19.7	20.6	18.6	24.3	33.5	30.3	32.9	—	23.6
Management and public relations	3,438	8,975	277,523	7,157	5,082	7,150	58,153	18,022	62,778	13.9	13.8	10.4	26.1	18.9	25.9	14.3	26.7	25.7
Equipment rental and leasing	11,001	44,867	963,541	796,131	18,360	265,437	33,073	8,238	—289,807	7.3	7.3	4.4	3.7	9.6	4.0	19.6	17.5	4.3
Other business services	10,935	30,196	637,225	29,796	19,444	18,413	131,648	32,236	72,634	8.0	9.9	8.6	14.9	11.1	16.6	13.0	24.4	15.0
Automobile repair and services	21,219	48,452	1,519,879	96,927	42,611	36,174	178,144	58,792	182,359	5.7	5.7	5.8	12.0	7.6	10.7	7.9	13.9	13.0
Automotive rentals, without drivers	2,106	5,703	183,620	63,920	6,593	13,486	11,087	2,867	24,371	17.2	16.7	16.7	17.7	23.4	22.0	25.3	46.6	28.8
Automobile parking	685	2,195	85,730	3,302	6,504	8,244	10,855	*322	2,766	28.6	27.7	23.6	26.2	25.7	22.9	28.3	—	29.6
Automotive top and body repair shops	3,792	8,045	269,273	5,207	6,269	2,831	39,835	17,777	36,589	13.7	13.6	14.9	19.9	18.4	25.5	19.2	29.6	41.2
General automotive repair shops	8,899	18,103	571,917	10,914	12,863	4,678	59,003	25,015	87,318	8.9	8.9	9.4	13.0	11.9	20.0	13.6	19.4	22.1
Other automotive repair shops	2,278	4,816	180,485	3,603	4,078	2,262	24,965	*8,431	9,348	17.6	17.8	17.5	20.8	22.6	27.1	19.1	—	33.7
Automotive services, except repair	3,459	7,590	268,854	9,961	6,263	4,673	32,579	8,430	21,969	14.0	14.2	13.9	17.6	19.5	18.5	18.6	27.6	30.7
Miscellaneous repair services	8,630	18,869	426,216	10,059	9,418	3,922	55,303	19,695	74,416	9.2	9.5	11.0	14.1	14.4	19.1	15.9	23.7	25.4
Radio and TV repair shops	1,518	3,422	79,146	1,742	1,883	688	7,569	*5,907	11,181	22.1	22.8	23.8	31.4	34.5	44.6	35.1	—	59.6
Electrical repair shops, except radio and TV	1,500	3,361	108,872	2,683	2,811	1,175	14,738	8,854	9,813	21.8	22.7	23.2	31.1	30.5	33.4	34.6	39.2	45.5
Reupholstery and furniture repair	1,402	2,804	34,018	663	664	*194	*2,723	*58	12,261	23.2	23.2	33.3	33.4	39.4	—	—	—	51.4
Other miscellaneous repair shops	4,210	9,282	204,080	4,971	4,058	1,865	30,273	4,876	41,181	13.1	13.6	16.0	20.0	19.5	29.8	21.2	36.4	38.1
Motion pictures	2,927	26,592	473,451	248,537	8,936	21,160	46,894	3,556	—176,933	13.5	17.3	7.6	15.4	12.2	15.1	13.9	24.2	15.4
Motion picture production, distribution, and services	2,232	24,183	330,150	239,533	2,698	18,404	18,248	2,722	188,707	15.1	18.9	8.9	15.8	16.5	18.7	21.2	29.4	15.7
Motion picture theaters	695	2,409	143,301	7,004	6,238	2,756	30,646	*834	9,774	29.7	24.7	14.5	17.2	15.9	33.1	18.0	—	64.0
Amusement and recreation services, except motion pictures	13,235	54,902	1,216,405	99,735	60,359	56,913	299,213	33,255	—21,652	7.0	12.2	5.2	6.7	5.9	8.3	5.7	17.3	11.6
Producers, orchestras, and entertainers	3,196	15,138	195,709	5,876	3,618	1,697	43,190	7,554	3,963	15.0	18.4	15.3	32.0	17.7	42.3	19.5	52.4	37.7
Billiard and pool establishments	*254	*585	*10,435	*644	*578	*126	*1,841	*369	*659	—	—	—	—	—	—	—	—	—
Bowling alleys	315	974	62,818	6,132	4,292	4,673	16,956	3,291	730	31.8	28.4	25.2	24.8	26.0	30.4	26.0	39.7	54.2
Professional sports clubs and promoters	205	1,511	68,748	2,998	2,784	4,738	32,245	*2,099	—23,634	54.3	57.0	7.0	56.5	18.8	39.5	8.1	—	43.2
Racing, including track operation	2,558	12,482	107,988	18,573	8,501	3,973	9,380	*1,903	—21,710	18.6	43.0	14.8	19.8	8.1	15.6	29.7	—	21.6
Other amusement and recreation services	6,707	24,212	770,713	67,512	42,586	41,706	195,601	18,039	18,330	9.8	11.3	6.4	7.5	7.6	9.6	6.9	19.8	11.5
Medical and health services	18,884	62,627	5,862,781	98,078	152,222	80,311	1,393,239	196,496	1,993,158	5.0	4.4	2.8	5.3	3.4	6.6	3.0	10.1	11.6
Offices of physicians	8,968	30,830	3,196,198	27,578	53,630	10,440	592,446	104,738	1,557,301	6.6	5.6	3.8	8.4	4.5	14.7	4.0	13.3	33.5
Offices of dentists	2,700	6,249	454,120	13,158	10,855	7,945	90,400	25,198	155,381	14.4	15.4	12.1	16.7	12.3	26.3	12.1	36.2	46.9
Offices of osteopathic physicians	*192	*535	*26,125	*738	*527	*404	*5,702	—	*11,670	—	—	—	—	—	—	—	—	—
Offices of chiropractors	*462	*1,078	*34,753	*823	*346	*259	*2,296	*4,375	*5,519	—	—	—	—	—	—	—	—	—
Offices of optometrists	2,140	4,848	328,248	5,390	5,872	1,253	49,519	14,930	93,021	17.6	17.8	16.2	20.1	17.5	48.0	18.3	40.8	54.0
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	1,501	7,437	811,846	28,496	51,811	41,683	358,194	8,555	3,384	15.0	13.7	7.8	10.5	7.8	10.4	8.2	15.1	18.7
Hospitals	136	2,110	432,484	10,050	19,648	14,349	182,282	2,937	5,707	23.0	10.2	4.3	7.5	4.4	7.8	4.8	23.1	14.1
Medical laboratories	1,096	3,434	223,550	4,261	3,680	1,521	37,761	*10,530	67,833	23.7	23.2	17.1	37.1	20.2	45.0	18.9	—	69.2
Dental laboratories	588	1,442	23,319	*377	*494	*420	*8,594	*2,221	3,613	34.8	37.6	38.5	—	—	—	—	—	73.4
Other medical and health services	1,201	4,864	330,338	7,209	5,759	2,037	66,045	23,012	89,729	21.1	16.8	10.4	27.2	15.5	38.5	12.9	24.1	53.4
Legal services	26,909	93,311	8,482,601	100,820	199,651	21,210	1,935,947	226,457	4,131,342	4.4	3.4	2.2	3.2	2.5	6.1	2.2	9.3	32.0
Educational services	3,051	6,957	125,168	5,079	4,822	2,404	35,863	11,448	5,696	15.5	15.7	20.7	30.8	21.4	31.2	23.7	33.6	38.7
Engineering and architectural services	5,594	14,164	1,492,299	14,235	32,624	8,339	471,554	43,103	261,016	10.4	10.2	4.9	9.5	5.3	14.8	5.6	14.7	48.4
Accounting, auditing, and bookkeeping services	9,926	35,211	4,063,117	48,041	115,289	17,661	1,601,995	263,669	1,156,962	7.3	5.1	2.5	3.9	2.8	6.2	2.2	6.5	45.4
Certified public accountants	6,868	27,590	3,788,222	44,601	105,390	18,755	1,502,718	218,941	1,058,230	8.4	5.4	2.5	4.1	2.6	6.4	2.1	6.8	61.4
Other accounting, auditing, and bookkeeping services	3,258	7,621	296,895	3,440	9,899	906	99,277	44,728	98,732	14.3	13.4	12.9	13.7	17.9	22.2	13.1	18.4	48.7
Other services	26,998	93,826	1,832,478	77,929	50,882	84,921	292,072	79,435	167,142	5.0	6.4	5.4	19.2	9.7	12.6	6.9	11.8	13.2
Nature of business not allocable	*25	*89	*13,430	*33	*139	*244	*855	*78	*584	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

—Less than 0.05 percent.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Partnerships with net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All industries	679,609	3,090,007	121,553,114	4,322,619	3,536,194	3,845,159	15,153,307	1,980,448	24,920,192	0.6	4.0	0.5	1.1	0.9	1.2	0.7	2.2	0.7
All nonfarm industries	612,450	2,914,699	112,817,939	3,582,488	3,332,864	3,514,709	14,514,370	1,915,329	23,088,719	0.7	4.3	0.4	1.0	0.9	1.1	0.7	2.3	0.7
Agriculture, forestry, and fishing	76,841	197,842	9,840,738	710,486	226,400	346,140	793,371	85,258	2,048,305	2.8	3.5	4.1	4.3	4.3	6.5	5.7	10.1	4.0
Farms, total	67,159	175,306	8,735,175	660,131	203,330	330,450	638,937	65,117	1,833,473	3.0	3.8	4.5	4.6	4.7	6.8	8.8	11.2	4.3
Field crop	31,396	61,583	3,627,517	346,494	91,483	168,403	259,854	27,827	978,225	4.6	5.0	6.0	7.0	7.3	11.3	10.6	16.6	8.1
Vegetable and melon	2,660	7,403	532,269	31,255	18,754	13,303	67,990	4,610	98,627	15.4	17.4	16.1	23.0	17.0	34.1	18.9	44.3	16.9
Fruit and tree nut	4,818	13,898	587,542	33,852	26,002	22,445	125,154	4,235	139,322	11.1	11.8	12.2	13.4	13.7	15.7	16.0	29.8	16.3
Horticultural specialty	953	2,402	148,381	7,220	5,457	2,659	35,790	*7,279	27,325	24.3	25.2	30.1	29.0	38.5	45.6	50.3	—	30.6
Beef cattle feedlots	295	4,660	105,178	2,824	824	2,287	*1,459	*1,052	7,440	45.6	75.4	31.8	45.9	42.6	39.7	—	—	37.9
Beef cattle, except feedlots	10,843	27,865	1,707,330	82,239	22,034	56,318	34,667	6,794	201,698	7.9	8.3	18.3	12.8	11.3	15.8	16.4	32.6	13.4
Hogs, sheep, and goats	3,266	7,984	341,281	25,917	4,791	8,371	7,297	*1,135	84,081	14.7	15.4	16.0	20.3	27.7	25.3	26.0	*55.0	21.5
Dairy farms	11,248	25,939	1,337,814	119,031	27,688	54,906	68,775	10,995	255,693	7.7	8.0	8.1	8.8	10.3	10.7	10.6	25.8	10.3
Poultry and eggs	1,132	2,614	276,977	9,715	3,307	2,837	14,530	*965	35,762	24.6	26.0	20.5	27.5	29.6	38.5	30.3	—	26.0
General livestock, except animal specialty	**	**	**	**	**	**	**	—	**	—	—	—	—	—	—	—	—	—
Animal specialty	*351	*792	*36,037	*1,143	*754	*358	*3,017	*216	*1,983	—	—	—	—	—	—	—	—	—
Farms not allocable	**	**	**	**	**	**	**	—	**	—	—	—	—	—	—	—	—	—
Agricultural services	6,626	18,494	810,719	30,604	16,213	10,635	108,652	13,871	164,407	9.7	10.8	7.6	12.3	12.0	13.5	11.0	27.3	12.3
Veterinary services	1,191	2,765	198,068	8,504	4,538	3,023	32,104	*3,415	71,533	20.5	20.3	17.2	23.1	19.2	23.2	17.5	—	18.6
Livestock breeding	*114	*277	*14,537	*1,519	*150	*355	*438	*786	*821	—	—	—	—	—	—	—	—	—
Animal services, except livestock breeding and veterinary	*586	*1,264	*13,150	*656	*215	*325	*1,435	*617	*2,827	—	—	—	—	—	—	—	—	—
Landscape and horticultural services	2,558	5,251	172,214	7,998	5,260	1,030	32,936	*5,607	35,276	16.7	16.6	20.1	24.2	25.1	27.7	24.9	—	22.7
Other agricultural services	2,377	6,937	412,750	13,927	6,050	5,902	41,737	3,448	53,950	16.4	19.7	9.0	18.1	18.5	19.6	15.7	29.2	24.1
Forestry	1,313	2,709	174,988	13,008	5,226	2,707	28,353	*1,158	28,961	22.1	22.3	17.7	21.9	27.7	31.6	22.7	—	22.7
Fishing, hunting, and trapping	1,343	3,131	119,856	8,743	1,631	2,348	17,429	5,104	21,484	23.0	23.0	20.5	25.4	26.1	32.6	27.5	47.5	24.2
Mining	10,743	220,281	4,541,809	282,049	129,604	87,565	273,134	20,737	1,966,618	7.3	13.8	2.0	2.8	3.4	3.6	4.5	13.4	2.2
Metal mining	409	2,847	169,125	*5,670	*1,290	*7,122	*9,032	*1,493	18,441	41.9	47.6	5.4	—	—	—	—	—	—
Coal mining	598	3,199	659,113	62,649	48,498	7,768	101,603	6,096	138,836	23.7	51.1	4.9	8.1	3.7	11.7	6.4	24.5	41.4
Oil and gas extraction	9,150	212,394	3,205,487	190,992	75,270	67,866	125,457	10,352	1,754,988	6.0	14.3	2.4	3.0	5.2	4.3	6.6	17.8	7.0
Nonmetallic minerals, except fuels	586	1,841	308,084	22,738	6,546	4,789	37,042	2,794	54,351	26.4	29.6	8.5	9.0	13.2	16.0	16.8	32.3	2.3
Construction	48,555	103,208	10,750,768	186,604	151,113	92,705	2,091,345	144,418	1,447,057	3.6	3.8	1.7	4.3	3.0	4.5	1.9	6.5	8.7
General building contractors and operative builders	13,076	30,865	4,363,026	36,352	40,700	63,711	442,715	43,858	510,709	6.5	7.4	2.7	7.3	5.5	5.7	4.2	13.2	2.7
General building contractors	12,404	28,841	3,884,520	32,527	35,300	43,204	416,026	41,838	448,393	6.8	7.8	2.8	7.8	6.0	6.4	4.2	13.8	4.0
Operative builders	672	2,024	478,506	3,825	5,400	20,507	26,689	2,020	62,406	22.0	23.7	8.2	21.2	14.6	11.6	27.4	32.6	4.2
Heavy construction contractors	2,793	6,662	3,142,041	77,570	43,822	12,726	1,032,312	8,480	353,475	13.5	12.9	2.1	6.1	3.9	11.6	1.7	18.6	11.6
Highway and street construction	850	1,990	574,205	22,868	11,534	5,318	70,277	3,633	68,446	22.0	21.5	7.1	12.0	10.4	16.9	10.8	25.0	4.7
Heavy construction, except highway	1,943	4,672	2,567,836	54,702	32,388	7,410	962,035	4,847	285,029	16.8	16.0	2.0	7.1	3.8	15.8	1.6	22.3	5.0
Special trade contractors	30,638	65,583	3,238,749	72,485	66,342	16,207	614,734	92,078	581,005	4.7	4.8	3.9	8.2	5.4	8.4	5.0	11.6	5.1
Plumbing, heating, and air conditioning	3,780	7,988	553,378	6,682	8,893	2,278	83,262	7,564	73,393	13.3	13.4	8.8	14.9	13.8	21.8	9.9	31.5	13.4
Painting, paper hanging, and decorating	4,473	9,408	263,310	4,261	5,819	1,119	61,819	13,847	64,278	12.7	12.8	14.6	21.0	18.5	25.3	19.4	33.1	16.1
Electrical work	2,028	4,262	363,754	5,421	8,447	1,408	95,938	10,674	56,220	17.6	17.4	12.5	20.1	16.5	25.5	16.1	35.4	13.8
Masonry, stonework, tile setting, and plastering	4,243	8,730	362,720	8,591	9,082	1,419	87,811	7,973	77,879	12.9	12.9	12.7	17.0	16.0	24.0	14.5	35.1	15.7
Carpentering and flooring	4,819	9,657	291,899	2,757	4,452	879	42,722	13,345	68,318	12.5	12.8	13.3	18.0	19.9	21.3	21.0	38.3	15.3
Roofing and sheet metal work	2,023	4,196	215,638	3,282	4,802	828	42,998	8,137	39,100	18.6	18.4	17.4	26.0	21.3	29.1	20.3	33.7	20.8
Concrete work	1,340	4,030	182,079	4,332	3,732	640	35,608	9,005	38,431	21.6	26.5	16.3	22.4	19.8	35.0	18.7	35.7	21.2
Water well drilling	554	1,201	64,252	7,031	1,033	*409	*5,791	*405	16,994	34.3	34.8	32.3	55.1	34.3	—	—	—	39.4
Miscellaneous special trade contractors	7,578	16,111	941,719	32,126	20,182	7,427	158,767	21,128	148,594	9.3	9.3	6.9	11.9	9.4	14.4	7.4	22.2	9.7
Contractors not allocable	*48	*98	*6,950	*197	*149	*61	*1,584	—	*1,776	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

—Less than 0.05 percent.

Table 2.1——Partners, Receipts, Selected Deductions, and Net Income, by Industry——Continued

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

Industry	Partnerships with net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Manufacturing	20,020	51,254	6,447,389	178,166	122,010	51,237	1,037,886	106,840	940,208	5.4	5.3	2.2	3.0	3.7	4.1	3.3	9.1	3.0
Food and kindred products	1,122	4,383	1,108,327	18,590	12,911	7,224	102,929	8,171	78,957	19.3	12.9	4.9	7.8	7.1	8.0	7.0	13.3	9.8
Textile mill products	241	604	122,324	2,020	2,539	868	19,562	*1,852	12,568	48.1	37.7	17.8	29.0	21.8	26.7	18.5	—	27.5
Apparel and other textile products	946	2,350	383,763	3,011	11,048	2,163	134,872	6,194	33,903	22.4	23.9	10.9	17.1	18.2	19.6	12.9	26.0	15.0
Lumber and wood products, except furniture	5,146	12,544	1,053,592	52,105	24,340	15,657	153,077	24,221	139,155	11.1	11.8	6.5	7.8	10.5	7.1	7.8	19.9	9.7
Furniture and fixtures	429	906	78,309	850	1,862	551	13,028	*1,750	7,838	35.9	34.3	20.9	25.0	20.0	30.1	21.5	—	32.6
Printing, publishing, and allied industries	3,362	8,556	500,820	10,188	13,002	3,686	103,097	15,406	103,871	14.1	14.1	8.7	14.0	9.8	28.6	10.1	27.4	8.3
Chemicals and allied products	372	905	856,950	38,786	7,914	5,053	115,056	*2,055	191,008	41.4	34.8	2.6	1.4	7.8	2.9	3.2	—	2.7
Leather and leather products	224	561	72,667	327	1,427	*588	11,506	*437	5,141	50.2	50.9	24.0	35.2	38.3	—	35.6	—	35.8
Stone, clay, and glass products	669	1,663	225,077	9,578	5,752	3,953	45,008	3,309	27,167	29.0	24.6	13.7	14.8	15.8	15.8	16.8	42.2	14.9
Primary metal industries	407	872	134,889	3,305	2,920	*545	19,496	*804	18,228	38.6	36.5	12.5	12.4	9.9	—	14.2	—	31.4
Fabricated metal products	2,058	4,819	502,405	16,363	13,251	4,408	97,829	13,963	89,709	17.4	16.3	9.2	10.4	10.9	18.1	10.9	29.0	13.0
Machinery, except electrical	1,533	3,432	327,975	8,945	9,140	2,148	85,295	14,239	65,610	18.8	17.9	12.2	15.3	16.3	18.4	15.8	27.2	14.5
Electrical and electronic equipment	408	1,073	103,697	1,094	1,916	*269	12,794	*1,667	19,679	38.2	34.7	22.7	33.6	31.8	—	27.3	—	26.0
Transportation equipment	210	578	53,692	835	1,664	*321	*17,114	*202	6,553	52.7	49.2	30.3	27.2	32.2	—	—	—	33.1
Other manufacturing industries	2,893	7,810	921,902	14,171	12,424	3,807	107,223	12,570	141,023	14.8	15.5	5.0	7.8	9.6	12.6	8.5	29.9	6.6
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	10,278	27,506	2,040,012	134,518	58,722	48,387	324,169	26,719	273,316	7.7	10.3	3.9	5.2	6.4	7.8	8.1	13.7	6.6
Local and interurban passenger transit	744	1,758	70,234	4,780	2,570	552	21,341	*957	7,175	29.8	31.1	25.3	36.7	32.1	41.3	25.7	—	30.8
Taxicabs	*333	*743	*11,584	*848	*129	*161	*3,193	*690	*1,794	—	—	—	—	—	—	—	—	—
Other passenger transportation	411	1,015	58,650	3,932	2,441	*391	18,148	*267	5,381	38.3	40.9	26.8	40.7	33.6	—	24.6	—	35.3
Trucking and warehousing	5,153	11,672	822,238	49,565	34,318	12,842	182,757	15,428	97,855	10.9	10.8	7.2	9.1	9.5	12.2	8.8	19.3	10.4
Trucking, local and long distance	4,834	10,208	677,875	42,176	29,296	9,457	134,625	14,877	83,556	11.4	11.2	8.2	10.6	10.8	15.3	11.0	19.9	11.7
Public warehousing and trucking terminals	319	1,464	144,363	7,389	5,022	3,385	48,132	*551	14,299	36.7	36.2	12.9	10.5	17.0	17.9	13.0	—	20.2
Water transportation	958	3,373	147,298	12,865	1,455	9,360	14,292	*1,796	54,957	25.8	25.5	13.7	26.3	27.5	24.9	20.7	—	19.1
Air transportation	*184	*371	*33,359	*1,534	*1,135	*593	*5,391	*1	*5,688	—	—	—	—	—	—	—	—	—
Transportation services	997	2,839	544,430	26,471	8,273	7,529	28,473	3,980	30,915	23.4	23.2	6.2	9.1	8.7	20.8	19.2	34.9	13.5
Passenger transportation arrangement	541	1,383	218,602	647	1,447	107	14,661	2,768	8,579	29.7	35.1	13.1	30.7	27.5	35.7	29.4	44.9	21.6
Freight transportation arrangement	*157	*318	*36,103	*378	*5,069	*23	*7,489	*631	*3,046	—	—	—	—	—	—	—	—	—
Other transportation services	299	1,158	289,725	25,446	1,757	*7,399	*6,323	*581	19,290	45.3	35.1	5.8	9.4	33.5	—	—	—	17.9
Communication	640	1,602	199,140	9,030	4,073	1,666	36,328	3,544	39,732	30.4	26.6	8.6	17.0	13.4	35.4	12.5	32.7	11.4
Electric and gas services	911	4,321	113,815	21,129	1,870	*12,639	8,962	—	18,259	28.0	49.1	15.9	4.6	33.3	—	41.1	—	32.9
Sanitary services	689	1,570	109,498	9,143	5,028	3,206	26,625	*1,013	18,735	(*)	(*)	(*)	(*)	(*)	(*)	(*)	—	(*)
Wholesale and retail trade	134,255	321,325	39,906,111	361,906	606,209	215,196	2,881,553	650,799	2,861,318	1.8	2.1	1.0	2.0	1.7	2.2	1.5	3.4	1.6
Wholesale trade	23,946	63,244	14,192,294	102,002	137,304	64,042	656,500	118,944	636,352	4.5	6.3	1.9	3.7	3.3	2.9	3.0	7.6	3.4
Motor vehicles and automotive equipment	1,601	4,456	588,991	4,991	8,136	2,436	40,917	7,539	53,855	18.2	14.7	6.7	12.1	13.4	12.3	16.0	23.2	12.5
Lumber and construction materials	885	2,613	567,484	5,962	5,058	2,160	36,177	6,100	34,317	21.9	22.9	7.4	14.8	13.5	13.6	15.8	38.3	15.3
Electrical goods	1,073	2,410	208,260	1,821	3,176	695	26,520	*3,704	33,081	24.1	23.5	13.9	20.6	25.4	25.9	22.9	—	22.2
Hardware, plumbing, and heating equipment	1,151	3,071	316,212	2,324	3,792	1,667	26,518	9,813	35,940	22.7	24.5	12.6	21.8	17.1	23.4	16.7	36.9	18.1
Farm machinery and equipment	1,186	2,906	696,277	5,925	7,105	4,787	34,207	7,196	45,229	16.3	16.7	8.8	14.9	13.7	13.8	10.8	18.8	10.3
Other machinery, equipment, and supplies	2,212	5,519	680,984	7,218	8,699	3,664	62,078	15,800	81,137	14.9	15.0	7.5	13.8	11.4	12.1	12.2	27.7	9.6
Other durable goods	3,814	9,249	1,574,764	14,118	12,239	12,743	77,742	14,198	134,320	12.2	13.4	4.7	15.1	7.9	8.5	8.0	19.3	11.2
Drugs, chemicals, and allied products	507	1,306	170,955	2,352	1,269	1,039	10,119	2,858	17,305	31.7	28.4	14.8	22.6	19.4	21.8	20.8	26.6	19.6
Apparel, piece goods, and notions	849	1,793	337,248	1,132	2,310	2,064	15,937	963	30,241	26.1	24.8	10.9	22.4	19.6	19.2	25.0	23.5	22.8
Groceries and related products	2,287	6,220	2,598,568	14,002	17,882	5,388	122,148	14,595	104,005	12.0	10.8	3.1	6.0	5.5	7.1	4.2	9.4	6.1
Farm-product raw materials	1,292	3,452	3,213,816	16,909	9,949	15,986	77,343	6,519	70,439	14.7	12.9	5.8	8.4	6.3	4.5	8.3	8.3	8.6
Alcoholic beverages	545	1,246	530,904	2,788	21,371	1,311	25,796	4,935	19,550	29.1	29.0	5.6	10.5	5.4	9.2	9.4	34.7	10.2
Other nondurable goods	6,165	18,548	2,494,384	22,397	38,251	10,104	97,991	22,679	172,826	9.2	17.4	3.7	8.6	9.5	9.5	7.4	21.7	8.2
Wholesalers not allocable	*179	*445	*13,447	*63	*70	—	*1,009	*25	*4,007	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

(*)Less than 0.05 percent.

Table 2.1——Partners, Receipts, Selected Deductions, and Net Income, by Industry——Continued

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

Industry	Partnerships with net income: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Partners	Business receipts[1]	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Wholesale and retail trade—Continued																		
Retail trade	110,027	257,361	25,584,792	259,259	468,298	150,851	2,223,805	328,745	2,023,324	2.1	2.2	1.3	2.3	2.1	3.0	1.8	3.7	1.9
Building materials, hardware, garden supply, and mobile home dealers	6,562	15,652	1,961,649	21,349	36,753	15,386	167,285	33,475	178,435	8.4	8.2	5.1	7.9	7.4	10.6	5.6	11.8	6.3
Building materials and supply stores	2,420	6,005	961,252	11,777	17,290	6,652	92,237	13,118	61,322	13.2	11.8	7.1	12.0	11.2	18.4	7.1	18.5	8.3
Hardware stores	2,927	6,729	663,333	5,826	14,424	4,394	58,713	15,643	67,284	13.1	12.9	9.2	11.2	11.6	17.6	10.5	18.3	11.5
Retail nurseries and garden supply stores	575	1,554	112,902	1,509	1,599	670	9,648	*779	10,669	28.6	35.8	19.0	25.0	24.8	31.2	25.0	*54.7	24.5
Mobile home dealers	640	1,364	224,162	2,237	3,440	3,650	6,687	3,935	17,160	25.8	24.6	15.5	24.8	24.5	19.5	20.5	29.1	18.7
General merchandise stores	2,791	6,795	771,304	6,555	14,479	5,447	61,402	10,944	60,888	13.7	13.2	8.3	11.3	11.3	16.1	9.4	19.9	10.2
Variety stores	512	1,124	89,733	708	2,151	1,035	5,640	*1,724	8,837	31.4	29.6	23.6	30.1	34.1	53.5	26.7	—	24.0
Other general merchandise stores	2,279	5,671	681,571	5,847	12,328	4,412	55,762	9,220	52,051	15.3	14.7	8.9	12.1	11.9	15.5	10.0	20.5	11.2
Food stores	16,093	36,115	5,040,809	39,795	69,055	17,514	328,802	48,627	274,098	5.6	5.7	3.1	4.8	4.7	7.3	4.1	10.7	4.9
Grocery stores	11,469	25,885	4,192,156	29,643	54,407	13,766	245,922	36,315	200,723	6.5	6.6	3.4	5.4	5.1	7.5	3.7	11.8	4.9
Meat and fish markets, including freezer provisioners	1,447	3,180	335,089	2,872	3,786	1,099	21,126	5,758	25,169	18.4	18.0	11.7	17.9	16.7	48.2	16.1	40.0	15.9
Fruit stores and vegetable markets	494	1,046	138,558	1,278	1,402	300	6,762	*473	8,446	32.3	31.0	19.2	29.2	26.2	54.0	22.3	—	28.5
Candy, nut, and confectionery stores	376	777	42,745	360	546	*35	*2,122	*498	7,948	41.4	40.4	34.5	41.5	36.5	—	—	—	70.1
Retail bakeries	1,002	2,273	139,149	2,555	4,601	879	33,625	3,962	16,043	24.8	25.9	21.4	24.2	23.7	35.7	24.5	40.1	27.5
Other food stores	1,305	2,954	193,112	3,087	4,313	1,435	19,045	*1,913	15,771	22.3	22.5	16.0	17.8	25.2	31.1	18.6	—	22.9
Automotive dealers and service stations	19,181	43,175	6,806,278	42,714	92,802	37,854	365,429	55,218	385,070	4.8	4.7	2.8	4.4	5.2	4.3	3.9	7.5	4.3
New and used car dealers	2,263	5,248	2,469,811	11,660	17,894	20,235	125,792	15,839	79,215	11.2	10.2	3.6	5.5	4.9	4.3	4.2	8.8	7.3
Used car dealers	1,897	4,054	553,852	2,494	4,901	3,540	18,214	4,165	33,963	15.8	15.7	10.1	23.2	18.9	23.6	17.8	39.6	13.9
Auto and home supply stores	3,106	6,782	625,680	6,643	12,553	3,759	59,248	9,338	69,614	12.9	12.9	10.2	12.0	11.7	15.9	11.6	21.1	13.2
Gasoline service stations	10,418	23,587	2,968,600	19,358	53,715	5,964	151,286	23,342	176,737	6.5	6.4	4.4	7.1	6.1	10.1	7.0	12.3	8.0
Other aircraft, marine, and automotive dealers	1,499	3,514	288,335	2,559	3,739	4,156	10,889	2,734	25,541	19.1	20.0	13.6	19.8	18.4	15.8	17.5	38.8	20.4
Apparel and accessory stores	7,111	17,488	1,234,697	10,986	23,908	6,761	117,502	24,274	137,846	8.9	9.4	6.7	10.5	9.4	16.7	7.4	13.0	8.5
Men's and boys' clothing and furnishings stores	985	3,388	249,008	2,555	4,825	2,886	23,078	5,634	28,638	19.8	26.3	13.5	26.9	17.3	40.1	15.5	21.2	14.7
Women's ready-to-wear stores	1,747	3,612	238,890	2,215	5,549	1,702	23,101	3,894	31,761	19.0	18.5	16.0	23.4	19.2	27.6	16.0	33.5	21.5
Women's accessory and specialty stores	*182	*364	*22,743	*69	*205	*2	*1,222	—	*2,095	—	—	—	—	—	—	—	—	—
Family clothing stores	1,634	3,848	319,711	2,546	6,758	2,004	29,695	5,957	28,533	18.7	18.6	14.2	20.1	21.3	21.8	16.0	26.5	17.9
Shoe stores	1,057	2,884	177,920	1,248	2,830	650	18,080	6,188	20,987	22.5	19.8	17.4	23.1	26.9	34.6	19.2	30.0	21.0
Furriers and fur shops	*260	*674	*19,654	*326	*234	*137	*1,380	*820	*2,370	—	—	—	—	—	—	—	—	—
Other apparel and accessory stores	1,248	2,718	208,771	2,027	3,507	1,380	20,846	1,781	23,462	21.9	21.2	15.4	21.1	20.4	41.8	14.8	30.8	21.5
Furniture and home furnishings stores	8,203	18,796	1,599,454	13,539	27,384	10,481	139,484	31,782	151,992	8.1	8.1	5.2	8.3	7.7	10.9	8.9	11.6	7.2
Furniture stores	3,004	7,173	857,474	6,395	13,595	5,520	73,359	14,012	82,192	12.5	12.0	6.6	10.3	10.3	15.6	9.0	16.1	10.1
Home furnishings, except appliances	1,771	3,864	215,439	2,448	4,168	1,591	24,286	5,745	21,078	18.7	18.1	16.2	26.6	24.9	29.7	19.5	29.3	19.6
Household appliance stores	1,120	2,325	193,769	1,742	3,072	1,448	15,383	6,440	17,402	21.5	20.9	15.5	19.8	18.6	27.0	18.3	32.3	19.5
Radio, television, and music stores	2,308	5,434	332,722	2,954	6,549	1,924	26,456	5,585	31,320	16.0	17.3	12.1	18.3	18.1	23.0	16.6	24.9	14.8
Eating and drinking places	20,946	54,151	3,330,008	66,517	124,118	29,492	652,192	44,976	371,879	5.3	5.8	4.1	5.2	4.7	8.0	4.4	10.5	5.0
Eating places	15,754	41,982	2,927,569	56,589	107,249	22,868	597,992	37,790	312,604	6.0	6.2	4.3	5.6	5.0	7.8	4.6	10.3	5.4
Drinking places	5,192	12,169	402,439	9,928	16,869	6,626	54,200	7,186	59,275	11.5	14.4	11.8	14.4	13.1	23.5	14.8	37.7	13.8
Miscellaneous retail stores	29,137	65,183	4,937,584	57,739	79,760	26,136	391,740	79,249	455,021	4.5	4.6	3.1	6.2	4.6	7.6	3.9	8.4	4.5
Drug stores and proprietary stores	2,662	6,685	769,232	5,223	12,348	2,993	79,135	25,741	74,909	12.2	12.0	8.6	14.1	11.9	18.6	9.2	15.1	10.5
Liquor stores	3,456	7,333	903,901	8,481	17,659	5,078	39,048	8,475	60,748	11.5	11.3	8.6	11.0	12.2	17.0	11.4	19.9	10.5
Used merchandise stores	2,509	5,523	192,836	2,103	2,369	1,733	10,929	*1,550	27,126	16.8	16.9	17.9	20.5	22.3	59.4	26.1	—	19.5
Sporting goods and bicycle shops	1,887	4,023	247,786	2,822	3,343	2,314	14,812	4,633	23,800	18.1	18.3	15.4	26.7	17.1	29.3	18.1	38.1	19.6
Book stores	761	1,546	65,475	699	747	*495	3,069	*995	6,241	30.5	30.1	27.9	47.9	35.7	—	30.5	—	34.3
Stationery stores	656	1,437	79,268	977	1,881	624	8,455	*2,183	7,065	31.3	31.2	26.7	30.9	35.4	34.0	28.7	*65.3	30.6
Jewelry stores	1,832	4,054	206,558	1,824	3,411	1,155	15,020	8,668	36,492	18.6	17.8	15.8	26.2	17.8	28.8	19.5	28.5	20.4
Hobby, toy, and game shops	747	1,854	49,010	738	686	*361	3,382	*1,093	5918	30.9	30.5	28.4	44.6	45.6	—	38.6	—	39.5
Camera and photographic supply stores	381	777	58,089	585	815	*458	3,014	—	8,434	40.9	40.3	30.0	50.4	57.6	—	34.4	—	34.0
Gift, novelty, and souvenir shops	2,059	4,234	183,245	3,186	4,513	1,558	19,411	*3,122	33,471	18.4	18.4	19.0	22.7	25.5	33.8	22.7	—	27.6

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

(*)Less than 0.05 percent.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Partnerships with net income: Number of— Partnerships	Number of— Partners	Business receipts*	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts*	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Wholesale and retail trade—Continued																		
Luggage and leather goods stores	*270	*552	*20,892	*542	*700	*150	*2,237	*18	*2,065	—	—	—	—	—	—	—	—	—
Sewing, needlework, and piece goods stores	1,104	2,392	63,215	1,539	921	457	4,946	*213	9,716	25.2	25.4	27.1	67.6	25.0	60.7	30.1	*67.5	36.0
Mail order houses	596	1,688	125,768	540	2,142	*78	*8,914	*350	21,835	34.3	36.0	10.5	35.6	5.2	—	—	—	8.2
Merchandising machine operators	816	1,747	110,808	7,870	2,643	582	12,292	4,326	9,384	27.2	25.9	22.3	31.2	25.2	36.6	27.3	52.0	24.7
Direct selling organizations	580	1,227	58,640	*159	*119	*257	*4,298	*614	5,327	35.1	33.9	35.8	—	—	—	—	—	40.8
Fuel and ice dealers	776	1,707	241,282	2,777	3,715	563	10,243	2,092	13,083	25.2	25.1	12.8	16.2	20.3	20.0	18.1	46.4	16.2
Florists	2,813	5,973	220,699	5,341	5,589	1,941	34,359	4,359	25,335	16.0	18.4	17.8	20.4	21.6	24.4	20.7	34.4	21.7
Cigar stores and stands	*122	*272	*27,628	*159	*156	*14	*1,123	*391	*3,892	—	—	—	—	—	—	—	—	—
Other miscellaneous retail stores	5,108	12,159	1,313,245	14,174	15,595	5,327	117,035	12,425	92,180	11.3	12.4	4.5	7.6	6.5	10.1	4.7	20.0	8.4
Retail trade not allocable	*3	*6	*3,009	*65	*37	—	*189	—	*95	—	—	—	—	—	—	—	—	—
Wholesale and retail trade not allocable	*282	*720	*29,025	*645	*609	*303	*1,248	*3,110	*1,642	—	—	—	—	—	—	—	—	—
Finance, Insurance, and real estate	235,395	1,734,439	20,505,814	1,685,803	1,491,430	2,626,676	1,229,669	284,347	5,816,550	1.4	7.0	1.1	1.5	1.9	1.4	2.3	5.7	1.5
Finance	61,242	896,680	4,463,331	34,001	95,143	407,704	510,352	138,674	2,029,037	3.0	4.7	1.5	8.8	3.4	2.1	1.1	4.4	2.6
Banking and miscellaneous finance	135	5,425	252,409	*1,637	*2,271	*5,990	*19,881	*2,418	13,229	59.9	15.8	2.9	—	—	—	—	—	24.2
Credit agencies other than banks	2,188	8,244	285,572	3,001	2,746	17,829	12,678	4,483	34,621	16.2	19.8	5.2	38.3	19.8	13.2	19.6	33.4	15.4
Security, commodity brokers, and services	1,297	16,914	1,791,772	9,120	58,242	241,957	461,730	115,041	299,509	17.6	18.1	1.6	1.8	3.2	0.4	1.0	3.0	4.7
Security underwriting syndicates	149	3,597	21,150	*42	*258	*56	*1,119	*1,020	11,942	9.1	16.3	19.2	—	—	—	—	—	17.5
Security brokers and dealers, except underwriting syndicates	992	12,227	1,549,477	8,133	54,885	239,939	438,260	109,140	242,428	21.5	24.5	1.7	1.3	3.3	0.4	1.0	3.2	5.3
Commodity contracts brokers, exchanges, and services	156	1,090	221,145	945	3,099	1,962	22,331	*4,881	45,139	51.5	17.5	4.9	14.1	8.1	10.0	7.1	—	12.6
Holding and investment companies	57,622	866,097	2,133,578	20,243	31,882	140,926	16,065	14,732	1,681,678	3.1	4.8	2.8	9.8	8.2	5.7	13.2	30.1	2.9
Investment clubs	7,799	108,331	37,127	*357	321	*486	*112	*115	29,108	9.7	14.8	28.1	—	53.0	—	—	—	33.0
Common trust funds	1,768	446,668	719,070	*808	708	*1,546	*359	*905	650,084	11.2	7.8	3.6	—	25.3	—	—	—	4.0
Other holding and investment companies	48,055	313,098	1,377,381	19,080	30,853	138,896	15,594	13,712	1,002,486	3.4	5.5	3.9	10.3	8.4	5.8	13.6	31.9	4.1
Insurance agents, brokers, and services	7,363	23,263	1,994,210	9,949	20,609	7,269	197,601	41,888	536,626	9.1	13.4	3.3	10.4	9.0	14.3	7.4	19.2	5.0
Real estate	166,790	814,496	14,048,373	1,641,853	1,375,678	2,211,683	521,516	105,785	3,250,887	1.7	14.0	1.4	1.5	2.0	1.7	4.5	12.0	1.9
Operators and lessors of buildings	135,340	698,243	10,446,438	1,587,394	1,295,766	2,036,975	359,440	45,054	2,380,100	1.9	16.3	1.7	1.6	2.1	1.8	4.3	8.4	2.2
Lessors, other than buildings	15,941	65,203	423,678	22,778	32,466	28,376	3,057	1,044	230,598	6.3	7.6	7.8	10.6	8.8	12.4	39.0	27.1	8.7
Real estate agents, brokers, and managers	7,989	23,165	1,050,510	20,668	19,445	47,848	108,617	47,189	216,124	8.6	9.6	6.4	9.4	9.6	8.3	14.5	25.3	10.5
Title abstract companies	*100	*300	*6,959	*44	*319	—	*1,855	—	*3,154	—	—	—	—	—	—	—	—	—
Subdividers and developers, except cemeteries	7,332	26,425	2,109,513	10,645	27,154	97,705	48,329	12,429	417,861	8.2	8.8	3.8	10.5	6.5	5.5	17.2	16.5	5.3
Cemetery subdividers and developers	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Combined real estate, insurance, loans, law offices	*88	*1,160	*11,075	*326	*528	*779	*218	*69	*3,050	—	—	—	—	—	—	—	—	—
Services	145,699	434,265	27,506,945	783,058	750,567	377,008	6,521,225	861,252	9,568,258	1.9	2.0	1.1	3.0	1.5	3.6	1.2	4.0	1.5
Hotels and other lodging places	8,034	31,675	1,654,268	129,304	106,121	130,156	315,939	20,808	294,871	7.9	11.4	4.2	5.5	5.2	5.7	4.5	14.0	5.4
Hotels	732	2,983	563,439	23,325	34,628	32,732	126,118	3,636	105,941	25.1	19.3	6.1	9.5	6.3	9.1	8.3	21.6	5.1
Motels, motor hotels, and tourist courts	4,511	19,902	841,103	80,517	53,530	75,818	155,322	11,820	139,168	9.9	16.8	6.3	7.2	6.9	7.7	7.0	20.1	9.0
Sporting and recreational camps	*353	*852	*17,927	*977	*470	*1,130	*2,039	*232	*2,681	—	—	—	—	—	—	—	—	—
Trailering parks and camp sites	1,804	6,131	129,958	18,745	11,254	13,101	8,327	4,308	31,870	18.6	17.9	17.7	17.8	21.6	21.0	32.7	32.6	23.1
Other lodging places	634	2,207	101,842	5,740	6,239	7,375	24,133	*812	15,105	28.8	30.9	15.1	24.0	22.2	26.3	14.8	—	25.7
Personal services	17,219	37,441	1,075,680	43,645	36,831	11,515	241,041	49,037	223,631	6.4	6.4	7.0	9.3	8.9	12.8	8.5	15.3	7.9
Coin-operated laundries and dry cleaning	2,053	4,659	94,427	9,350	3,345	2,535	16,312	*1,959	14,034	18.8	19.5	20.7	24.8	22.3	32.1	29.1	—	23.4
Other laundry, cleaning, and garment services	3,199	7,057	291,368	12,105	12,534	2,537	89,407	5,524	48,906	14.6	14.6	14.3	21.3	19.8	27.4	14.8	30.1	17.7
Photographic studios, portrait	1,106	2,387	47,684	1,375	654	*316	*3,760	*877	9,352	25.9	26.1	32.4	34.4	34.0	—	—	—	39.9
Beauty shops	4,507	9,272	177,536	5,121	6,317	1,408	57,212	12,402	43,868	12.8	12.9	15.7	17.8	18.0	30.0	19.7	31.8	16.7
Barber shops	2,073	4,532	85,897	1,444	1,510	*680	20,470	*11,021	23,571	19.1	19.4	27.1	33.2	37.5	—	44.3	—	23.8
Shoe repair and hat cleaning shops	*166	*344	*7,460	*36	*292	*16	*894	*511	*1,666	—	—	—	—	—	—	—	—	—
Funeral service and crematories	2,045	4,599	284,886	11,830	7,991	3,053	29,192	13,408	65,543	18.3	15.5	13.7	14.9	15.8	23.9	17.2	21.0	16.5
Miscellaneous personal services	2,070	4,591	86,422	2,384	4,188	970	23,794	*3,355	16,691	18.9	19.1	24.9	19.9	44.2	23.5	39.1	—	23.1

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Less than 0.05 percent.

Table 2.1—Partners, Receipts, Selected Deductions, and Net Income, by Industry—Continued

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

Industry	Partnerships with net income: Number of— Partnerships	Number of— Partners	Business receipts*	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts*	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Services—Continued																		
Business services	20,060	56,473	1,626,197	200,443	36,856	68,686	264,497	45,240	499,369	5.7	6.5	4.8	7.2	7.3	7.9	7.9	17.4	6.0
Advertising	1,528	4,127	203,723	3,074	3,255	*1,112	38,157	*5,051	30,987	21.4	24.4	12.4	13.8	17.0	—	13.0	—	13.3
Services to buildings	2,576	5,718	139,117	3,584	4,695	756	47,773	6,365	34,577	18.9	17.3	18.5	24.2	19.0	32.5	19.8	44.4	24.0
Computer and data processing services	1,078	3,227	68,833	3,523	1,118	1,579	*10,108	*1,905	26,737	25.8	28.1	25.3	38.5	43.7	43.2	—	—	30.7
Management and public relations	2,135	5,150	221,436	3,333	3,765	3,172	49,163	7,943	89,026	17.7	17.0	11.7	31.4	15.0	33.1	15.1	21.9	18.2
Equipment rental and leasing	5,968	20,349	467,339	174,149	10,032	52,784	17,701	2,317	169,809	10.0	10.6	7.2	8.0	13.3	8.9	12.2	23.4	8.1
Other business services	6,775	17,902	525,749	12,780	13,991	9,283	101,585	21,759	148,233	10.1	12.9	9.8	19.1	13.9	25.5	15.5	31.9	12.6
Automobile repair and services	14,895	32,326	1,211,823	63,123	31,442	20,758	136,065	37,220	221,469	6.8	6.8	6.6	14.8	8.9	14.3	9.2	18.3	8.0
Automotive rentals, without drivers	1,274	3,700	116,319	39,898	3,601	8,889	4,148	*1,314	33,045	21.7	21.5	20.1	22.7	26.4	28.0	42.0	—	25.4
Automobile parking	421	1,155	53,141	1,401	6,018	2,213	37,940	15,136	39,435	37.7	39.1	27.8	31.3	36.5	44.8	31.4	—	28.4
Automotive top and body repair shops	2,855	6,171	252,000	4,700	11,187	3,528	47,450	17,934	94,782	15.7	15.8	15.7	21.5	19.1	25.0	20.0	33.9	18.1
General automotive repair shops	6,616	13,371	479,796	8,857	1,796	895	14,347	*596	18,910	10.3	10.3	10.4	14.6	13.1	24.7	15.5	24.3	12.3
Other automotive repair shops	1,199	2,490	105,817	6,471	3,941	2,949	22,724	*2,240	27,648	24.1	24.2	21.8	28.9	27.3	40.6	24.5	—	27.0
Automotive services, except repair	2,530	5,439	204,750							18.5	18.5	15.9	18.3	18.5	22.1	20.7	—	20.1
Miscellaneous repair services	5,980	12,941	350,976	6,830	7,038	2,699	39,992	9,877	61,133	11.9	11.3	12.2	18.7	14.6	23.1	16.2	37.0	15.4
Radio and TV repair shops	1,131	2,494	64,648	950	1,376	504	*4,931	*3,118	12,738	25.4	25.9	26.0	35.4	37.2	49.3	—	—	32.8
Electrical repair shops, except radio and TV	860	1,761	72,059	1,466	1,449	660	7,530	*5,410	12,232	28.5	28.0	28.4	35.9	27.0	39.5	33.3	—	29.6
Reupholstery and furniture repair	1,016	2,032	33,274	539	633	*193	*2,568	*58	12,650	27.2	27.2	34.0	37.4	41.2	—	—	—	36.8
Other miscellaneous repair shops	2,973	6,654	180,995	3,875	3,580	1,342	24,963	*1,291	43,513	15.5	16.3	17.5	24.1	21.0	37.4	21.2	—	23.5
Motion pictures	958	5,183	339,655	32,369	6,579	5,699	36,926	*1,608	74,385	24.6	39.4	9.3	36.3	15.5	21.6	14.6	—	20.9
Motion picture production, distribution, and services	552	3,648	229,507	27,478	1,403	4,012	14,078	*935	59,412	32.0	54.5	11.4	42.7	31.4	28.8	23.2	—	25.8
Motion picture theaters	406	1,535	110,148	4,891	5,176	1,687	22,850	*673	14,973	38.5	30.6	16.3	19.7	17.8	25.7	18.8	—	19.0
Amusement and recreation services, except motion pictures	6,320	22,925	825,341	48,318	34,850	16,606	172,122	18,970	155,565	10.3	12.3	6.5	8.0	7.8	12.3	7.1	26.4	7.5
Producers, orchestras, and entertainers	1,796	9,480	147,730	2,160	2,256	687	24,013	5,592	37,131	20.1	24.5	17.9	36.4	19.4	49.4	20.7	66.3	21.5
Billiard and pool establishments	*154	*308	*7,713	*149	*357	—	*1,566	*48	*1,070	—	—	—	—	—	—	—	—	—
Bowling alleys	206	642	44,322	3,111	2,896	*1,297	11,972	*2,257	5,163	43.9	38.7	31.9	30.1	33.2	—	36.2	—	32.8
Professional sports clubs and promoters	*19	*173	*30,405	*405	*1,044	*720	*15,590	*1,911	*2,365	—	—	—	—	—	—	—	—	—
Racing, including track operation	547	1,381	52,174	4,050	1,171	*472	*1,410	*752	10,983	35.0	33.3	23.5	47.5	26.3	—	—	—	30.1
Other amusement and recreation services	3,598	10,941	542,997	38,443	27,026	13,450	117,571	8,410	98,873	13.5	13.6	7.8	8.1	9.0	14.1	8.5	32.9	7.6
Medical and health services	15,870	50,315	5,126,378	68,979	113,405	44,071	1,104,329	153,338	2,079,521	5.4	4.4	3.1	5.6	3.6	8.8	3.2	11.8	3.7
Offices of physicians	8,054	27,346	3,110,865	23,667	51,228	7,981	570,142	82,282	1,573,311	8.7	5.1	3.6	7.5	4.2	13.0	3.8	14.9	4.4
Offices of dentists	2,535	5,818	430,510	11,158	9,759	6,009	83,650	23,127	161,703	14.9	16.2	12.6	17.5	12.8	29.5	12.7	38.9	13.8
Offices of osteopathic physicians	*115	*381	*26,563	*719	*414	*404	*4,256	—	*12,477	—	—	—	—	—	—	—	—	—
Offices of chiropractors	*308	*618	*12,405	*656	*211	*259	*777	—	*7,268	—	—	—	—	—	—	—	—	—
Offices of optometrists	1,817	4,113	306,887	4,868	5,189	1,237	45,687	11,559	94,418	19.0	19.1	17.0	21.7	18.5	48.8	19.4	47.7	19.6
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	918	3,803	452,197	18,072	25,751	21,396	188,062	3,796	37,643	18.9	14.4	10.7	13.0	10.8	14.7	11.0	21.0	13.4
Hospitals	77	1,123	276,704	4,219	11,909	4,220	114,990	1,057	21,295	33.3	7.0	3.0	2.8	4.2	3.1	3.3	27.8	9.1
Medical laboratories	903	2,948	199,090	2,580	3,377	854	34,063	*9,480	70,780	26.0	25.6	17.7	25.4	21.5	44.0	20.3	*63.3	21.7
Dental laboratories	*333	*939	*18,275	*131	*435	*149	*7,007	*231	*4,732	—	—	—	—	—	—	—	—	—
Other medical and health services	810	3,258	292,862	4,909	5,134	1,562	55,495	21,806	95,674	24.5	17.1	11.6	29.3	17.2	45.0	14.9	25.1	14.8
Legal services	24,985	87,977	8,410,548	99,812	198,059	20,738	1,923,351	193,034	4,137,501	4.6	3.3	2.2	3.3	2.4	6.2	2.2	9.5	2.4
Educational services	1,832	4,068	97,413	2,585	3,059	1,735	25,492	*8,350	12,882	20.1	20.4	24.8	39.4	24.2	38.8	28.9	—	35.7
Engineering and architectural services	4,483	11,116	1,360,180	12,449	29,837	5,254	425,401	30,449	276,312	11.8	10.7	5.1	10.4	5.5	16.4	5.5	16.8	6.0
Accounting, auditing, and bookkeeping services	9,213	33,092	4,022,085	46,539	113,615	17,228	1,583,026	240,569	1,161,944	7.8	5.1	2.5	3.9	2.9	6.3	2.2	6.5	3.4
Certified public accountants	6,406	26,621	3,755,232	43,268	104,421	16,370	1,490,610	210,909	1,081,744	8.5	5.4	2.5	4.0	2.6	6.5	2.1	7.0	3.4
Other accounting, auditing, and bookkeeping services	2,807	6,471	266,853	3,271	9,194	858	92,416	29,660	100,200	15.4	14.3	13.7	14.3	19.0	23.2	13.6	17.3	15.7
Other services	15,850	48,733	1,406,403	28,860	32,875	31,864	253,044	52,752	347,655	8.6	8.7	5.9	11.2	8.0	24.6	7.1	12.9	8.0
Nature of business not allocable	*25	*89	*13,430	*33	*139	*244	*955	*78	*564	—	—	—	—	—	—	—	—	—

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Less than 0.05 percent.

Table 2.2—Income Statement for Selected Industries

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

Item	All industries	Agriculture, forestry, and fishing								
		Total	Farms							
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Partnerships With and Without Net Income										
Number of partnerships	1,096,441	121,337	108,653	42,681	3,745	9,714	778	24,481	5,584	13,947
Total receipts	180,943,683	13,804,826	12,335,132	4,739,949	659,367	853,276	232,835	2,717,015	522,700	1,837,226
Business receipts	152,769,437	12,909,758	11,560,523	4,344,571	632,410	792,298	214,068	2,570,212	498,368	1,738,803
Income from other partnerships	634,952	14,199	12,732	4,452	*321	*2,475	*324	*3,451	—	*383
Nonqualifying dividends	47,235	2,634	2,567	753	—	*89	**	*158	*14	136
Interest received	2,574,975	73,685	71,782	33,547	1,897	7,733	378	19,740	635	5,138
Rents received	880,868	106,371	103,445	51,795	3,351	7,462	*2,191	24,152	1,703	10,228
Royalties	456,183	22,108	21,906	13,523	*550	*1,847	**	4,912	*186	734
Farm net profit	25,381	20,445	19,843	12,384	—	—	*266	*326	—	*6,645
Net gain, noncapital assets	1,012,202	75,405	70,618	30,139	901	2,706	*1,445	18,906	1,200	12,098
Other receipts	2,542,460	580,221	471,936	248,685	19,937	38,668	14,139	75,156	20,594	42,763
Total deductions	150,520,882	12,790,006	11,443,146	4,021,426	602,897	855,613	238,789	2,820,297	475,821	1,638,272
Cost of sales and operations, total	68,548,584	7,924,353	7,243,984	2,140,686	377,848	442,108	172,825	2,066,184	346,935	1,124,963
Inventory, beginning-of-year	7,927,506	512,408	485,443	124,325	*37,762	14,795	12,319	238,278	31,652	*7,204
Purchases	43,966,923	2,429,829	2,043,910	303,822	33,807	52,024	124,393	1,165,011	93,878	112,482
Cost of labor	5,654,741	922,338	837,563	323,161	102,862	159,311	2,066	82,972	10,437	90,762
Material and supplies	3,755,100	311,351	256,142	82,989	22,287	31,558	1,781	35,868	10,858	37,704
Other costs	15,775,611	4,277,972	4,112,844	1,447,169	220,013	196,361	65,868	762,739	220,231	684,918
Less: Inventory, end-of-year	8,531,296	529,545	491,918	140,780	*39,085	13,941	33,602	218,703	20,121	*8,181
Salaries and wages	13,279,152	201,573	84,545	29,719	*5,699	13,868	1,312	16,377	*1,772	4,018
Payments to partners	2,948,646	144,622	111,270	45,745	8,455	11,101	*1,634	12,163	*1,924	19,723
Rent paid	4,038,805	520,672	483,845	260,061	39,195	21,626	4,023	95,156	18,870	35,877
Interest paid	12,348,003	730,058	695,124	302,449	20,689	75,863	6,717	164,186	15,969	90,599
Taxes paid	6,395,919	332,804	301,453	122,775	22,236	51,405	1,284	44,946	5,268	37,685
Bad debts	225,345	5,440	3,184	529	*240	*161	*300	707	*43	*445
Repairs	2,425,217	527,912	476,753	253,347	27,102	29,905	1,676	69,024	15,730	56,381
Depreciation	11,066,857	1,102,523	1,010,018	471,555	40,289	74,299	6,565	184,945	37,776	161,438
Amortization	159,436	862	781	143	**	**	*8	*37	*16	*75
Depletion	264,815	7,698	3,834	2,441	*231	*259	*30	758	—	*82
Pension, profit-sharing, annuity, bond purchase plans	215,533	3,449	2,644	837	*351	861	*53	*23	*8	*150
Employee benefit programs	335,987	7,564	6,443	976	1,118	889	*63	300	*181	1,088
Net loss from other partnerships	1,354,660	20,056	17,049	12,524	*628	*824	*1,189	1,755	—	*44
Farm net loss	26,752	10,506	10,495	*2,587	—	*108	*449	*6,990	—	*361
Net loss, noncapital assets	199,674	14,992	12,974	2,554	**	**	*251	2,346	*101	3,153
Other deductions	26,669,497	1,234,942	978,750	372,496	60,981	132,045	40,410	154,420	30,190	52,209
Net income (less deficit)	10,422,811	1,014,820	891,986	718,423	56,470	−2,337	−5,954	−103,262	46,879	198,954
Net income	24,920,192	2,048,305	1,833,473	978,225	98,627	139,322	7,440	201,698	84,081	255,693
Deficit	14,497,381	1,033,485	941,487	259,802	42,157	141,659	13,394	305,180	37,202	56,739
Partnerships With Net Income										
Number of partnerships	679,609	76,941	67,159	31,396	2,660	4,818	295	10,843	3,266	11,248
Total receipts	124,039,656	10,462,974	9,285,583	3,940,854	553,722	625,172	109,358	1,781,648	361,931	1,401,771
Business receipts	117,824,843	9,840,738	8,735,175	3,627,517	532,269	587,642	105,178	1,707,330	341,281	1,337,814
Income from other partnerships	519,393	10,654	9,191	3,394	*321	*1,149	*319	*3,162	—	—
Nonqualifying dividends	31,947	2,579	2,512	733	—	*58	—	*158	**	*32
Interest received	2,136,750	50,890	49,522	23,453	1,588	6,185	*152	12,281	502	3,892
Rents received	559,315	62,045	60,859	34,206	2,862	5,268	*875	8,381	923	7,394
Royalties	418,960	17,062	**	**	**	**	**	**	**	**
Farm net profit	22,618	19,053	18,364	11,405	—	—	*288	*326	—	*6,345
Net gain, noncapital assets	834,834	48,461	46,035	20,269	416	1,366	*18	11,458	*855	9,509
Other receipts	1,690,798	411,512	348,864	207,245	15,716	21,680	2,526	37,004	18,170	38,497
Total deductions	99,119,464	8,414,669	7,452,110	2,962,629	455,095	485,850	101,916	1,579,750	277,850	1,146,078
Cost of sales and operations, total	54,636,811	5,408,549	4,876,929	1,659,690	285,285	304,360	79,331	1,259,035	191,107	769,929
Inventory, beginning-of-year	5,501,152	313,830	290,849	93,870	*35,042	*4,259	*7,274	119,650	14,971	*7,302
Purchases	37,025,126	1,732,641	1,399,750	240,413	31,144	39,264	50,713	809,541	50,364	70,043
Cost of labor	4,386,842	650,837	586,704	240,072	82,893	117,754	*600	27,355	5,905	65,403
Material and supplies	2,833,909	208,812	169,892	59,026	16,943	25,074	*1,618	19,228	7,952	28,420
Other costs	10,915,784	2,836,953	2,735,533	1,130,978	155,628	122,520	*28,456	404,453	125,468	606,942
Less: Inventory, end-of-year	6,025,984	334,524	305,599	104,667	*36,365	*4,511	*9,330	121,292	*13,553	*8,181
Salaries and wages	10,766,465	142,534	53,223	19,782	*5,097	7,400	*859	7,312	*1,392	3,372
Payments to partners	1,980,446	85,258	65,117	27,827	4,610	4,235	*1,052	6,794	*1,135	10,995
Rent paid	2,885,574	373,580	343,693	205,195	31,799	15,094	803	42,928	13,509	29,587
Interest paid	3,845,159	346,140	330,450	168,403	13,303	22,445	2,267	56,316	8,371	54,906
Taxes paid	3,536,194	226,400	203,330	91,483	18,754	28,002	824	22,034	4,791	27,588
Bad debts	135,389	2,296	1,696	310	*240	**	**	*529	—	*192
Repairs	1,373,867	387,496	354,244	200,664	22,444	18,366	*719	35,588	11,156	55,400
Depreciation	4,322,619	710,486	660,131	346,484	31,255	33,852	2,824	82,239	25,917	118,031
Amortization	85,162	*111	*65	*49	—	**	**	—	**	**
Depletion	177,755	2,890	2,869	2,178	*231	*257	—	175	—	—
Pension, profit-sharing, annuity, bond purchase plans	188,845	3,323	2,561	830	*351	*791	*53	*23	*8	*144
Employee benefit programs	284,938	6,121	5,239	595	1,118	577	*39	*71	*175	858
Net loss from other partnerships	55,967	4,953	4,949	1,814	*628	*763	*1,111	*584	—	*3
Farm net loss	*248	*111	—	—	—	—	—	—	—	—
Net loss, noncapital assets	22,483	6,994	8,977	1,554	*37	**	*251	*678	**	1,942
Other deductions	14,841,542	705,529	539,625	235,761	39,943	49,704	11,749	65,443	22,224	72,130
Net income	24,920,192	2,048,305	1,833,473	978,225	98,627	139,322	7,440	201,698	84,081	255,693

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Agriculture, forestry, and fishing—Continued					Mining			Construction	
	Farms—Continued				Agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors
	Poultry and eggs	General livestock, except animal specialty	Animal specialty	Other						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Partnerships With and Without Net Income										
Number of partnerships	1,763	*231	1,583	2,148	14,684	17,812	14,671	3,141	60,390	21,947
Total receipts	476,467	*35,655	63,604	196,938	1,459,694	5,731,042	3,885,643	1,845,399	13,336,424	9,481,733
Business receipts	466,034	*34,684	58,783	190,492	1,349,235	5,258,498	3,499,038	1,759,463	13,108,707	9,276,993
Income from other partnerships	*499	—	*315	*12	*1,467	76,852	68,703	*8,149	12,883	12,838
Nonqualifying dividends	*1,416	—	—	**	*67	*49	*49	—	115	*66
Interest received	747	*104	*824	1,019	1,923	21,613	17,618	3,995	31,493	26,249
Rents received	*1,503	*119	*260	681	2,926	21,856	14,789	7,067	61,941	74,575
Royalties	—	*124	—	**	*202	170,446	166,970	3,476	521	512
Farm net profit	—	—	—	—	*802	*519	*519	—	*202	*202
Net gain, noncapital assets	*250	—	*2,446	*527	4,787	29,962	14,623	15,239	26,233	22,404
Other receipts	6,018	*624	1,176	4,178	108,285	151,346	103,336	48,010	76,329	67,896
Total deductions	473,303	*33,290	68,023	195,415	1,348,860	5,777,968	3,266,304	2,511,664	12,197,423	8,868,057
Cost of sales and operations, total	330,696	*25,081	46,753	110,125	680,368	1,457,276	542,557	914,719	9,551,248	7,440,389
Inventory, beginning-of-year	2,757	*1,461	*2,519	9,271	26,965	31,501	8,396	23,105	880,891	780,020
Purchases	98,863	*12,149	*22,815	24,683	385,919	245,484	122,412	123,072	1,618,318	817,810
Cost of labor	20,714	*490	5,960	38,828	84,775	180,625	50,596	130,027	1,918,261	1,497,412
Material and supplies	22,560	*78	1,424	9,015	55,209	106,783	22,957	85,826	1,804,969	1,292,895
Other costs	248,889	*12,346	15,048	37,262	165,128	942,690	345,765	596,925	4,085,696	3,706,462
Less: Inventory, end-of-year	3,105	*4,443	*1,013	8,934	37,627	51,807	7,571	44,236	754,569	654,210
Salaries and wages	3,728	*9	*936	7,116	117,028	167,854	91,257	76,597	539,956	223,380
Payments to partners	1,471	*9	*1,547	9,496	33,332	34,142	18,595	15,547	255,888	92,077
Rent paid	4,520	*614	1,446	2,457	36,827	141,359	114,397	26,962	79,735	36,749
Interest paid	7,185	*832	5,249	5,368	34,934	122,965	86,749	~36,216	194,424	171,833
Taxes paid	5,862	*428	1,540	7,004	31,351	170,760	99,302	71,458	197,418	117,378
Bad debts	*6	—	*102	*851	2,256	937	186	751	9,683	3,226
Repairs	4,462	*453	1,102	7,591	51,159	71,875	29,849	42,126	80,333	47,350
Depreciation	15,103	*970	7,364	9,714	92,505	448,917	249,318	199,599	243,990	152,654
Amortization	*21	*4	—	*187	*61	10,189	6,140	4,049	1,501	1,125
Depletion	—	*27	—	*8	*3,864	190,083	107,141	82,942	1,216	1,043
Pension, profit-sharing, annuity, bond purchase plans	*44	—	—	*319	805	6,328	1,330	4,998	13,586	7,435
Employee benefit programs	*249	—	*267	*1,311	1,121	12,820	948	11,874	36,175	19,191
Net loss from other partnerships	*7	—	*39	*39	*3,007	85,390	89,324	*16,066	5,099	5,069
Farm net loss	—	—	—	—	*111	—	—	—	*35	*35
Net loss, noncapital assets	—	*4,461	*8	*62	*2,018	8,876	*5,376	*1,500	2,549	2,279
Other deductions	39,947	*411	21,670	33,969	256,192	2,850,097	1,843,837	1,006,260	981,869	546,824
Net income (less deficit)	3,164	*2,365	*−24,219	1,523	122,834	−48,926	819,339	−668,265	1,139,001	613,676
Net income	35,762	*3,032	*1,983	27,410	214,832	1,966,616	1,754,988	211,628	1,447,057	864,274
Deficit	32,598	*667	26,202	25,887	91,998	2,013,542	1,135,649	877,893	308,056	250,598
Partnerships With Net Income										
Number of partnerships	1,132	*195	*351	955	9,452	10,743	9,150	1,593	46,555	15,869
Total receipts	283,592	*27,905	*38,072	161,560	1,177,391	4,900,016	3,522,519	1,377,499	10,928,211	7,663,220
Business receipts	276,977	*27,047	*36,037	158,083	1,105,563	4,541,809	3,205,487	1,336,322	10,750,768	7,505,067
Income from other partnerships	*499	—	*315	*12	*1,463	75,483	67,340	*8,143	12,455	12,408
Nonqualifying dividends	*1,416	—	—	**	*67	*49	*49	—	72	*23
Interest received	281	*104	*112	971	1,368	17,803	14,665	3,138	26,554	22,052
Rents received	*238	*119	*86	*539	1,186	18,349	13,556	4,793	49,518	45,075
Royalties	**	**	**	**	**	157,093	153,621	3,472	*255	*248
Farm net profit	—	—	—	—	*669	*518	*518	—	*202	*202
Net gain, noncapital assets	*156	—	*1,451	*527	2,426	24,215	10,247	13,968	23,050	19,455
Other receipts	4,027	*511	*61	3,427	64,648	64,699	57,036	7,663	65,339	58,692
Total deductions	247,830	*24,873	*38,089	134,150	962,559	2,933,402	1,767,531	1,165,871	9,481,154	6,798,948
Cost of sales and operations, total	195,584	*18,798	*29,863	83,947	531,620	1,079,662	447,481	632,181	7,576,478	5,825,550
Inventory, beginning-of-year	*1,877	*2,268	*1,728	*2,608	23,181	20,590	7,874	12,716	459,153	386,732
Purchases	61,437	*8,814	*22,814	15,103	332,891	209,757	121,980	87,777	1,274,312	817,685
Cost of labor	11,922	*219	*2,788	31,793	84,133	142,705	48,339	96,366	1,863,328	1,313,574
Material and supplies	2,923	*64	*482	8,162	38,920	58,707	15,882	40,825	1,409,226	982,052
Other costs	119,798	*9,668	*2,669	28,959	101,420	677,792	261,550	416,242	3,153,212	2,825,170
Less: Inventory, end-of-year	*2,171	*2,233	*618	*2,678	28,925	27,889	8,144	21,745	362,755	299,663
Salaries and wages	2,608	—	*229	4,182	90,301	130,429	79,118	51,311	428,017	161,453
Payments to partners	*965	*9	*216	*7,279	20,141	20,737	10,352	10,385	144,416	52,338
Rent paid	3,122	*16	*292	1,348	29,887	87,116	72,147	14,971	56,344	24,552
Interest paid	2,837	*490	*358	2,834	15,690	87,565	67,866	19,679	92,705	76,437
Taxes paid	3,307	*225	*754	5,468	23,070	129,604	75,270	54,334	151,113	84,622
Bad debts	*6	—	*25	*381	598	862	*171	691	8,709	1,665
Repairs	3,116	*180	*280	6,330	33,250	52,446	27,851	24,595	87,681	38,545
Depreciation	9,715	*378	*1,143	7,283	50,355	282,048	190,992	91,057	186,604	113,922
Amortization	—	—	—	—	*46	6,235	5,724	*511	1,334	956
Depletion	—	*27	—	—	*21	133,066	55,058	78,010	1,174	1,012
Pension, profit-sharing, annuity, bond purchase plans	*44	—	—	*319	762	4,894	1,290	3,604	10,555	4,974
Employee benefit programs	*237	—	*258	*1,311	882	5,796	482	5,314	29,900	15,814
Net loss from other partnerships	*7	—	—	*39	*4	6,374	6,129	*245	1,852	1,842
Farm net loss	—	—	—	—	*11	**	**	**	**	—
Net loss, noncapital assets	—	*4,461	—	—	*17	**	**	**	317	128
Other deductions	26,282	*269	*2,671	13,429	165,904	906,560	727,581	178,979	725,845	395,114
Net income	35,762	*3,032	*1,983	27,410	214,832	1,966,616	1,754,988	211,628	1,447,057	864,274

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued: Special trade contractors: Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified	Manufacturing: Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Partnerships With and Without Net Income										
Number of partnerships	38,395	4,941	5,260	5,194	23,000	30,767	6,564	4,883	2,209	17,111
Total receipts	3,847,740	635,844	295,371	433,851	2,482,674	8,191,523	1,484,653	592,313	494,851	5,619,706
Business receipts	3,822,764	633,810	294,685	433,165	2,461,104	7,979,481	1,444,806	582,619	485,727	5,466,329
Income from other partnerships	*47	*4	—	—	*43	*1,542	*1,313	—	*150	*79
Nonqualifying dividends	*49	—	—	—	*49	755	*35	*22	*256	442
Interest received	5,244	322	285	*58	4,579	22,062	3,609	1,011	2,718	14,724
Rents received	7,366	*617	*169	*259	6,321	15,680	4,473	1,342	*430	9,415
Royalties	*9	—	—	—	*9	7,874	*3,527	*25	*1,532	2,590
Farm net profit	—	—	—	—	—	*373	*32	—	*6	*335
Net gain, noncapital assets	3,829	*548	*27	*75	3,179	5,263	1,841	57	*198	3,167
Other receipts	8,432	543	205	294	7,390	158,713	25,017	7,237	3,834	122,625
Total deductions	3,324,193	567,133	233,329	359,252	2,164,479	7,721,469	1,375,551	496,978	450,321	5,398,619
Cost of sales and operations, total	2,109,195	433,051	135,603	213,257	1,327,284	5,285,070	911,766	224,225	291,390	3,857,689
Inventory, beginning-of-year	100,871	18,293	7,965	2,814	71,799	697,633	116,885	24,103	73,030	483,615
Purchases	796,506	177,554	40,753	56,033	524,168	3,146,542	500,023	102,275	167,713	2,376,531
Cost of labor	420,849	64,354	35,036	53,576	267,883	984,772	145,002	47,554	96,331	695,885
Material and supplies	511,774	82,736	34,384	64,813	329,841	480,058	129,387	46,862	17,861	285,928
Other costs	377,572	115,369	22,203	39,303	200,697	795,285	156,568	29,103	25,882	583,732
Less: Inventory, end-of-year	100,379	25,255	4,738	3,282	67,104	819,420	136,099	25,692	89,427	568,202
Salaries and wages	314,992	32,313	29,988	55,182	197,509	470,523	68,477	79,267	36,543	286,236
Payments to partners	163,611	16,510	19,336	18,468	109,297	152,169	30,445	19,285	17,882	84,557
Rent paid	42,933	4,091	2,294	2,464	34,084	106,948	27,453	12,012	12,694	56,787
Interest paid	22,530	2,861	1,397	1,633	16,639	99,176	22,858	5,052	9,333	61,933
Taxes paid	79,991	10,895	6,150	10,501	52,345	155,614	33,894	14,807	11,272	95,641
Bad debts	6,457	526	*91	*274	5,566	11,852	1,204	2,486	393	7,769
Repairs	35,892	3,250	1,305	3,222	28,115	87,511	34,553	4,766	5,099	43,093
Depreciation	91,039	8,599	4,924	8,114	69,402	306,468	65,468	12,632	12,805	215,563
Amortization	*378	—	—	*5	—	4,504	**	*127	**	4,055
Depletion	*173	—	—	*22	*151	36,721	35,161	—	—	1,560
Pension, profit-sharing, annuity, bond purchase plans	6,151	*505	*935	*333	4,378	18,265	2,260	2,052	828	13,125
Employee benefit programs	16,984	4,114	*1,406	2,224	9,240	37,193	3,683	2,820	2,957	27,733
Net loss from other partnerships	*10	**	—	—	**	29,138	*24	—	—	*29,114
Farm net loss	—	—	—	—	—	*57	**	—	—	*57
Net loss, noncapital assets	*270	—	—	—	*270	11,443	**	—	**	11,350
Other deductions	433,689	50,255	29,900	43,553	309,981	906,819	138,198	117,447	49,097	602,077
Net income (less deficit)	523,547	68,711	62,042	74,599	318,195	470,054	109,102	95,335	44,530	221,087
Net income	581,005	73,393	64,278	77,679	365,655	940,208	139,155	103,871	65,610	631,572
Deficit	57,458	4,682	2,236	3,080	47,460	470,154	30,053	8,536	21,080	410,485
Partnerships With Net Income										
Number of partnerships	30,638	3,780	4,473	4,243	18,142	20,020	5,146	3,362	1,533	9,979
Total receipts	3,258,040	555,304	263,738	363,325	2,075,673	6,545,183	1,063,659	509,358	333,319	4,618,847
Business receipts	3,238,749	553,378	263,310	362,720	2,059,341	6,447,389	1,053,582	500,820	327,975	4,565,002
Income from other partnerships	*47	*4	—	—	*43	*78	—	—	—	*79
Nonqualifying dividends	*49	—	—	—	*49	755	*35	*22	*256	442
Interest received	4,522	285	278	*56	3,883	15,590	2,386	1,001	764	11,439
Rents received	4,443	*617	*42	*242	3,542	13,246	3,544	656	*430	8,616
Royalties	*9	—	—	—	*9	7,550	*3,448	*24	*1,532	2,546
Farm net profit	—	—	—	—	—	*373	*32	—	*6	*335
Net gain, noncapital assets	3,595	*548	*27	*72	2,948	4,092	1,636	57	*198	2,199
Other receipts	6,646	472	81	235	5,858	56,109	18,984	6,778	2,158	28,189
Total deductions	2,677,035	481,911	199,460	285,646	1,710,018	5,604,975	944,504	405,487	267,709	3,987,275
Cost of sales and operations, total	1,749,266	380,502	112,867	174,004	1,081,893	4,076,184	600,477	179,704	163,862	3,132,121
Inventory, beginning-of-year	72,421	16,643	5,207	*645	48,926	506,076	64,879	13,668	21,380	406,149
Purchases	656,627	151,267	32,774	34,711	437,875	2,609,727	339,372	91,556	72,779	2,106,020
Cost of labor	349,754	56,468	32,850	41,237	219,199	703,514	97,925	36,206	63,275	505,678
Material and supplies	427,176	84,345	31,480	62,067	269,253	377,633	95,606	32,263	14,863	234,901
Other costs	326,380	112,995	12,228	36,453	164,704	467,682	67,038	23,410	16,978	360,258
Less: Inventory, end-of-year	83,082	21,217	2,672	*1,139	58,064	588,468	64,343	17,429	25,413	481,283
Salaries and wages	264,960	26,814	28,969	48,574	162,623	334,372	55,152	66,861	22,020	190,339
Payments to partners	92,078	7,584	13,847	7,973	62,694	106,840	24,221	15,406	14,239	52,974
Rent paid	31,739	2,693	1,997	2,131	24,718	66,412	15,294	9,540	4,263	37,315
Interest paid	16,207	2,278	1,119	1,419	11,391	51,237	15,657	3,686	2,146	29,748
Taxes paid	66,342	8,993	5,619	9,062	42,648	122,010	24,340	13,002	9,140	75,528
Bad debts	5,024	343	*90	*205	4,386	8,761	780	2,078	320	5,583
Repairs	29,055	2,852	1,186	2,657	22,360	59,191	25,207	3,963	2,454	27,567
Depreciation	72,485	6,682	4,261	6,591	54,951	178,168	52,105	10,188	8,945	106,928
Amortization	*376	**	—	*5	**	1,320	*3	**	**	1,178
Depletion	*162	—	—	*22	*140	18,505	*17,371	—	—	1,134
Pension, profit-sharing, annuity, bond purchase plans	5,581	*472	*883	*320	3,906	11,811	706	1,965	787	8,153
Employee benefit programs	14,086	3,476	*1,297	1,897	7,416	27,778	1,746	2,458	2,810	20,765
Net loss from other partnerships	*10	**	—	—	**	*290	—	—	—	*290
Farm net loss	—	—	—	—	—	*57	**	—	**	*57
Net loss, noncapital assets	*189	—	—	—	*189	319	**	—	**	129
Other deductions	329,455	38,879	27,325	32,766	230,485	541,941	111,358	96,511	36,707	297,367
Net income	581,005	73,393	64,278	77,679	365,655	940,208	139,155	103,871	65,610	631,572

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Transportation, communication, electric, gas, and sanitary services: Total	Transportation: Total	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services	Wholesale and retail trade: Total	Wholesale trade	Retail trade: Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Partnerships With and Without Net Income										
Number of partnerships	18,660	13,364	8,164	5,200	3,496	195,014	32,361	162,371	8,545	4,274
Total receipts	2,811,564	2,062,198	1,062,467	999,731	549,368	46,611,598	16,215,391	30,366,977	2,203,168	932,315
Business receipts	2,542,612	2,001,255	1,038,287	962,968	541,357	46,073,078	16,011,459	30,032,594	2,168,348	915,394
Income from other partnerships	*1,235	*1,167	*1,022	*145	*68	10,833	1,971	8,862	*906	*1,815
Nonqualifying dividends	*92	*41	*41	—	*51	2,610	608	2,002	743	*98
Interest received	6,401	4,809	2,030	2,779	1,592	61,469	20,057	41,373	6,133	1,769
Rents received	24,887	23,432	8,279	15,153	1,455	119,988	29,543	90,398	10,648	5,483
Royalties	*5,302	*2,649	*9	*2,640	*2,653	8,419	4,949	1,470	*316	*34
Farm net profit	*149	*149	*149	—	—	*535	*243	*292	—	—
Net gain, noncapital assets	12,508	12,189	2,313	9,876	317	27,246	6,873	20,362	2,548	**
Other receipts	18,380	16,507	10,337	6,170	1,873	309,420	139,688	169,624	15,526	7,585
Total deductions	2,709,585	1,997,522	1,005,298	992,224	712,063	44,202,348	15,511,076	28,663,682	2,044,523	878,997
Cost of sales and operations, total	807,652	709,796	279,577	430,219	98,056	35,141,839	13,399,309	21,726,351	1,575,285	682,500
Inventory, beginning-of-year	21,628	19,528	7,236	12,292	*2,100	4,163,535	1,310,947	2,848,182	380,352	159,186
Purchases	348,428	302,434	147,956	154,478	45,994	33,156,395	12,521,994	20,619,262	1,525,437	669,393
Cost of labor	91,420	74,573	42,408	32,165	16,847	673,358	177,236	496,132	43,449	5,387
Material and supplies	42,411	33,127	7,120	26,007	9,284	404,622	133,364	271,458	16,495	1,658
Other costs	331,436	304,453	84,498	219,955	26,983	1,462,184	675,750	784,565	49,071	15,774
Less: Inventory, end-of-year	27,471	24,319	9,641	14,678	3,152	4,718,465	1,419,982	3,293,248	439,519	168,898
Salaries and wages	312,305	238,393	181,979	56,414	73,912	2,791,823	582,805	2,207,570	149,250	66,902
Payments to partners	46,905	39,214	30,496	8,718	7,691	643,023	156,090	483,823	41,087	15,638
Rent paid	60,366	49,154	35,693	13,461	11,212	781,578	93,106	687,892	26,853	17,217
Interest paid	126,052	96,583	29,600	66,983	29,469	305,915	87,194	218,418	20,995	6,635
Taxes paid	88,547	65,470	48,284	17,186	23,077	744,471	156,732	587,130	43,132	17,249
Bad debts	4,770	2,366	1,360	1,006	2,404	67,244	24,187	42,748	6,580	1,295
Repairs	85,624	74,269	58,131	16,138	11,355	205,614	55,685	149,677	11,349	2,915
Depreciation	381,442	214,164	76,566	137,598	167,278	490,357	133,573	356,139	26,928	8,461
Amortization	6,754	603	*208	*395	5,151	12,708	3,139	9,569	72	*154
Depletion	*288	—	—	—	*288	2,264	909	1,355	*299	*30
Pension, profit-sharing, annuity, bond purchase plans	4,720	3,402	2,053	1,349	1,318	20,642	11,056	9,586	1,028	211
Employee benefit programs	18,127	15,471	10,724	4,747	2,656	50,815	16,151	34,664	2,721	695
Net loss from other partnerships	*8,443	*1,822	*4	*1,818	*6,621	4,631	2,771	1,860	*61	*157
Farm net loss	—	—	—	—	—	*19	*6	*3	—	—
Net loss, noncapital assets	736	690	404	*286	*46	13,110	753	12,357	*68	*75
Other deductions	756,654	486,125	250,219	235,906	270,529	2,926,505	787,610	2,134,550	138,699	58,863
Net income (less deficit)	—96,021	64,676	57,169	7,507	—162,697	2,409,252	704,315	1,700,295	158,645	53,318
Net income	273,316	196,590	97,855	98,735	76,726	2,861,318	838,352	2,023,324	176,435	60,888
Deficit	371,337	131,914	40,686	91,228	239,423	452,066	132,037	320,029	17,790	7,570
Partnerships With Net Income										
Number of partnerships	10,276	8,036	5,153	2,883	2,240	134,255	23,946	110,027	6,562	2,791
Total receipts	2,088,956	1,660,324	837,607	822,717	428,634	40,337,814	14,357,731	25,950,853	1,993,404	786,015
Business receipts	2,040,012	1,617,559	822,238	795,321	422,453	39,906,111	14,192,294	25,684,792	1,981,649	771,304
Income from other partnerships	*244	*176	*87	*89	*68	10,225	1,885	8,340	*906	*1,815
Nonqualifying dividends	*41	*41	*41	—	—	2,525	595	1,930	,743	*87
Interest received	4,459	3,792	1,653	2,139	667	54,131	17,024	37,068	5,116	1,753
Rents received	10,911	9,506	1,971	*7,535	1,405	89,639	21,908	67,684	9,226	4,409
Royalties	*5,302	*2,649	*9	*2,640	*2,653	5,659	4,657	1,002	*316	*34
Farm net profit	*138	*138	*138	—	—	*525	*243	*282	—	—
Net gain, noncapital assets	11,982	11,666	1,841	*9,825	316	19,491	3,501	15,979	2,037	**
Other receipts	15,869	14,797	9,629	5,168	1,072	249,508	115,624	133,778	13,411	6,496
Total deductions	1,815,642	1,463,734	739,752	723,982	351,908	37,476,496	13,521,379	23,827,529	1,818,969	725,127
Cost of sales and operations, total	672,815	590,470	239,029	351,441	82,345	30,296,942	11,771,444	18,509,319	1,414,345	567,191
Inventory, beginning-of-year	14,931	12,977	6,728	6,249	*1,954	3,437,994	1,128,904	2,304,684	324,405	131,992
Purchases	307,673	274,569	128,914	145,655	33,104	28,675,863	11,083,118	17,577,606	1,371,511	559,101
Cost of labor	71,656	55,592	37,244	18,348	16,066	560,006	145,971	414,035	33,895	5,144
Material and supplies	31,790	24,283	5,008	19,275	7,507	335,900	115,065	220,835	11,687	1,328
Other costs	263,290	237,422	69,997	167,425	25,868	1,206,093	529,724	674,500	42,655	13,858
Less: Inventory, end-of-year	16,527	14,373	8,862	5,511	*2,154	3,916,914	1,231,338	2,682,341	369,808	144,032
Salaries and wages	252,511	196,662	145,513	51,149	55,849	2,321,547	510,529	1,809,770	133,390	56,258
Payments to partners	26,719	22,162	15,428	6,734	4,557	450,799	118,944	328,745	33,475	10,944
Rent paid	36,461	31,210	20,445	10,765	5,251	603,640	77,252	525,810	23,799	12,167
Interest paid	48,387	20,876	12,842	18,034	17,511	215,196	64,042	150,851	15,366	5,447
Taxes paid	58,722	47,751	34,318	13,433	10,971	606,206	137,304	468,296	36,753	14,479
Bad debts	3,620	1,823	1,314	509	1,797	55,284	19,216	35,759	5,651	1,038
Repairs	59,353	52,239	39,768	12,471	7,114	160,697	48,481	112,964	8,751	2,236
Depreciation	134,516	95,215	49,565	45,650	39,301	361,906	102,002	259,259	21,349	6,555
Amortization	5,787	*421	*33	*388	*5,366	9,374	2,909	6,465	*63	*137
Depletion	*288	—	—	—	*288	1,447	892	555	*299	*30
Pension, profit-sharing, annuity, bond purchase plans	4,264	3,402	2,053	1,349	*862	19,305	10,432	8,873	1,001	211
Employee benefit programs	13,997	11,837	9,398	2,439	2,160	43,600	14,060	29,530	2,337	509
Net loss from other partnerships	*25	*4	*4	—	*21	3,932	2,117	1,815	*61	*157
Farm net loss	—	—	—	—	—	**	**	**	**	**
Net loss, noncapital assets	460	*418	*132	*286	*42	**	**	**	**	**
Other deductions	497,717	379,244	169,910	209,334	118,473	2,325,567	643,648	1,677,574	120,261	47,893
Net income	273,316	196,590	97,855	98,735	76,726	2,861,318	838,352	2,023,324	176,435	60,888

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued								
	Retail trade—Continued								
	Food stores			Automotive dealers and service stations				Apparel and accessory stores	Furniture and home furnishings stores
	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers		
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Partnerships With and Without Net Income									
Number of partnerships	21,684	14,687	6,997	26,080	5,920	13,507	6,653	11,663	11,138
Total receipts	5,953,571	4,973,227	980,344	7,940,904	3,414,906	3,369,114	1,156,884	1,475,700	1,873,680
Business receipts	5,912,641	4,938,987	973,654	7,875,019	3,376,782	3,351,918	1,146,319	1,458,942	1,831,725
Income from other partnerships	1,279	686	*593	*100	*61	*39	—	—	*3,949
Nonqualifying dividends	969	914	*55	58	*41	*17	—	—	—
Interest received	4,682	4,232	450	9,296	5,518	2,033	1,745	2,595	5,749
Rents received	14,998	10,699	4,299	17,357	11,102	3,760	2,495	4,831	3,963
Royalties	**	**	—	597	*45	*552	—	**	—
Farm net profit	—	—	**	*115	—	*115	—	—	—
Net gain, noncapital assets	2,556	2,349	*207	4,318	1,126	1,768	1,425	**	896
Other receipts	16,411	15,327	1,084	34,043	20,231	8,912	4,900	10,369	27,496
Total deductions	5,713,902	4,796,232	917,670	7,593,104	3,310,819	3,208,514	1,073,971	1,366,776	1,743,533
Cost of sales and operations, total	4,744,349	4,066,201	678,148	6,487,548	2,912,717	2,745,607	829,224	939,762	1,264,902
Inventory, beginning-of-year	268,204	261,398	26,806	645,866	355,418	108,122	182,326	295,969	258,102
Purchases	4,573,225	3,964,119	609,106	6,074,832	2,675,335	2,596,841	802,656	941,501	1,246,150
Cost of labor	44,195	23,455	20,740	100,601	43,386	40,406	16,809	15,412	28,781
Material and supplies	24,635	11,232	13,403	108,124	49,657	41,023	17,444	7,402	14,090
Other costs	126,474	93,908	34,566	293,789	199,105	76,926	17,758	29,453	43,006
Less: Inventory, end-of-year	314,384	287,911	26,473	735,864	410,184	117,711	207,769	349,985	325,229
Salaries and wages	346,309	271,885	76,624	329,772	116,406	143,264	70,102	127,398	129,106
Payments to partners	66,695	49,282	17,413	81,521	24,176	37,867	19,478	36,734	42,823
Rent paid	70,199	46,493	23,706	87,970	20,742	49,680	17,548	60,502	38,839
Interest paid	24,969	18,527	6,442	50,910	29,195	8,928	12,787	14,676	13,314
Taxes paid	84,315	66,543	17,772	109,932	26,327	64,074	19,531	29,703	33,727
Bad debts	2,920	2,632	288	15,394	8,551	3,660	3,183	1,965	5,442
Repairs	27,471	20,431	7,040	22,914	9,443	7,942	5,529	4,776	5,921
Depreciation	52,017	36,744	15,273	54,664	17,658	24,101	12,905	14,746	17,724
Amortization	568	265	303	245	40	*56	*149	857	*94
Depletion	*58	*53	*5	*114	*18	*96	—	*111	*26
Pension, profit-sharing, annuity, bond purchase plans	1,941	1,392	549	1,327	758	297	*272	406	870
Employee benefit programs	7,029	5,605	1,423	6,144	4,821	581	742	910	2,167
Net loss from other partnerships	*144	*144	—	*349	*158	*191	—	*94	*79
Farm net loss	*3	*3	—	—	—	—	—	—	—
Net loss, noncapital assets	185	160	*25	1,103	*11	*917	*175	*544	*3,436
Other deductions	262,731	210,072	72,659	343,197	139,598	121,253	82,346	133,760	185,263
Net income (less deficit)	239,669	176,995	62,674	347,800	104,287	160,600	82,913	108,924	130,347
Net income	274,096	200,723	73,375	385,070	113,178	178,737	95,155	137,846	151,922
Deficit	34,429	23,728	10,701	37,270	8,891	18,137	12,242	28,922	21,645
Partnerships With Net Income									
Number of partnerships	16,093	11,469	4,624	19,181	4,160	10,416	4,605	7,111	8,203
Total receipts	5,072,807	4,220,410	852,397	6,860,410	3,055,695	2,881,198	923,517	1,250,087	1,640,024
Business receipts	5,040,809	4,192,156	848,653	6,806,278	3,023,663	2,868,600	914,015	1,234,697	1,589,454
Income from other partnerships	763	*170	*593	*94	*61	*33	—	—	*3,949
Nonqualifying dividends	926	871	*55	53	*36	*17	—	—	—
Interest received	4,530	4,091	439	7,822	4,553	1,738	1,531	2,238	5,664
Rents received	10,249	8,796	1,453	14,339	9,612	2,662	2,065	3,603	3,541
Royalties	**	**	—	*144	*45	*99	—	**	—
Farm net profit	**	—	**	*115	—	*115	—	**	—
Net gain, noncapital assets	1,758	1,551	*207	4,192	1,025	1,767	1,400	**	505
Other receipts	13,737	12,742	995	27,373	16,700	6,167	4,506	8,846	26,911
Total deductions	4,798,709	4,019,687	779,022	6,475,340	2,942,517	2,704,461	828,362	1,112,241	1,488,022
Cost of sales and operations, total	4,018,262	3,430,408	587,854	5,572,696	2,597,825	2,327,807	647,064	778,367	1,092,544
Inventory, beginning-of-year	230,372	209,788	20,584	525,273	299,058	83,549	132,666	224,986	215,898
Purchases	3,878,284	3,350,230	528,054	5,206,785	2,383,757	2,204,265	618,763	790,805	1,067,181
Cost of labor	36,293	20,395	15,898	84,787	39,350	32,065	13,372	9,009	24,526
Material and supplies	21,546	9,460	12,086	91,785	48,369	26,910	16,506	2,994	12,067
Other costs	105,806	74,014	31,792	265,829	177,269	72,473	16,067	24,754	36,587
Less: Inventory, end-of-year	254,039	233,479	20,560	601,763	349,998	101,455	150,310	274,181	265,715
Salaries and wages	292,309	225,527	66,782	280,642	104,658	119,221	56,765	108,493	114,908
Payments to partners	48,827	36,315	12,512	55,218	19,804	23,342	12,072	24,274	31,782
Rent paid	53,803	35,738	18,065	72,187	17,199	43,707	11,281	44,625	30,484
Interest paid	17,514	13,766	3,748	37,654	23,775	5,964	7,915	8,761	10,431
Taxes paid	69,055	54,407	14,648	92,802	22,795	53,715	16,292	23,908	27,384
Bad debts	2,280	2,001	279	13,575	7,681	2,980	2,904	1,581	4,534
Repairs	22,529	16,959	5,570	18,473	7,614	6,748	4,113	3,659	4,529
Depreciation	39,795	29,643	10,152	42,714	14,154	19,358	9,202	10,986	13,539
Amortization	281	138	143	92	*38	*29	*25	*555	*95
Depletion	*9	*4	*5	*19	**	**	—	*8	*29
Pension, profit-sharing, annuity, bond purchase plans	1,592	1,141	451	1,308	739	297	*272	406	870
Employee benefit programs	5,461	4,135	1,326	5,650	4,429	503	718	850	1,965
Net loss from other partnerships	*104	*104	—	*349	*158	*191	—	*89	*79
Farm net loss	**	**	**	**	**	**	**	**	**
Net loss, noncapital assets	**	**	**	**	**	**	**	**	**
Other deductions	226,763	169,301	57,462	281,642	121,811	100,467	59,564	105,675	154,483
Net income	274,098	200,723	73,375	385,070	113,178	176,737	95,155	137,846	151,902

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Wholesale and retail trade—Continued				Finance, insurance, and real estate				
	Retail trade—Continued					Finance			
	Eating places	Drinking places	Liquor stores	Other retail trade	Total	Total	Banking and credit agencies other than banks	Security, commodity brokers, and services	Holding and investment companies
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Partnerships With and Without Net Income									
Number of partnerships	23,829	7,996	4,730	42,432	446,968	106,878	2,758	2,441	101,681
Total receipts	3,686,741	564,734	1,023,356	4,700,606	37,632,363	5,568,751	55,243	2,461,756	2,555,752
Business receipts	3,653,341	549,659	1,017,914	4,653,611	32,828,920	2,437,129	246,230	1,895,053	295,846
Income from other partnerships	*59	—	—	*754	475,624	435,877	*262	7,479	428,136
Nonqualifying dividends	*8	—	—	128	35,482	32,754	*709	5,470	26,575
Interest received	3,142	436	372	7,199	2,269,587	1,766,987	66,650	304,048	1,396,289
Rents received	15,601	4,724	2,245	10,548	259,911	62,540	4,450	1,356	56,734
Royalties	*350	*78	—	**	227,870	209,266	—	1,545	207,721
Farm net profit	*10	—	—	**	1,982	*292	—	—	*292
Net gain, noncapital assets	3,277	*2,099	*193	3,294	751,958	417,758	217,214	144,843	55,701
Other receipts	22,953	7,738	2,632	24,851	771,029	206,148	15,728	101,962	88,458
Total deductions	3,455,437	519,470	970,230	4,377,710	39,900,874	5,514,230	508,327	2,254,014	2,751,889
Cost of sales and operations, total	1,796,945	273,120	809,562	3,152,378	4,012,097	367,810	*182,126	*5,342	180,342
Inventory, beginning-of-year	59,494	16,545	104,013	640,451	1,371,768	28,137	*1,628	—	26,509
Purchases	1,496,778	255,069	799,490	3,037,387	1,030,210	251,104	*175,407	—	75,697
Cost of labor	204,562	10,952	1,708	41,065	69,676	10,371	*29	—	10,342
Material and supplies	34,198	4,938	513	59,407	231,609	27,297	—	—	27,297
Other costs	72,601	3,671	12,784	135,750	2,652,444	117,184	*7,268	*5,342	104,574
Less: Inventory, end-of-year	70,708	18,253	106,926	761,682	1,353,610	86,293	*2,206	—	84,077
Salaries and wages	570,917	68,612	43,045	374,259	2,001,369	588,349	33,917	518,817	35,615
Payments to partners	58,951	19,522	10,954	110,098	545,151	223,184	9,069	141,059	73,056
Rent paid	214,794	21,465	19,669	130,378	812,522	97,543	6,360	84,436	26,747
Interest paid	37,294	9,809	7,785	32,231	9,670,652	735,178	29,664	265,953	439,561
Taxes paid	138,860	26,530	21,590	82,092	3,712,130	172,153	6,045	69,868	96,240
Bad debts	2,179	519	525	5,799	75,367	21,941	7,669	2,268	12,004
Repairs	41,406	8,254	3,547	21,124	1,073,075	14,042	925	3,564	9,553
Depreciation	85,165	15,554	9,561	71,219	5,996,739	68,157	5,552	11,290	71,315
Amortization	5,505	*399	831	1,034	41,366	9,123	*120	735	8,268
Depletion	*35	—	—	*682	24,670	22,337	—	*304	22,033
Pension, profit-sharing, annuity, bond purchase plans	745	*19	334	2,703	31,582	17,734	*1,153	16,054	527
Employee benefit programs	7,984	550	505	5,940	38,935	10,684	1,115	8,466	1,103
Net loss from other partnerships	*824	—	—	*52	1,106,276	922,471	*1,841	17,540	903,090
Farm net loss	—	—	—	—	14,218	*10,470	—	—	*10,470
Net loss, noncapital assets	*159	*9	*12	6,766	124,186	95,810	*59	18,138	77,613
Other deductions	493,574	75,308	42,200	380,955	10,618,531	2,117,244	222,712	1,110,180	784,352
Net income (less deficit)	243,304	45,264	53,126	322,898	−2,268,511	54,521	42,916	207,742	−196,137
Net income	312,604	59,275	60,748	404,368	5,816,550	2,029,037	47,850	299,509	1,681,678
Deficit	69,300	14,011	7,622	81,470	8,085,061	1,974,516	4,934	91,767	1,877,815
Partnerships With Net Income									
Number of partnerships	15,754	5,192	3,456	25,684	235,395	61,242	2,323	1,297	57,622
Total receipts	2,952,983	411,830	908,354	4,074,939	20,505,914	4,463,331	537,961	1,791,772	2,133,578
Business receipts	2,927,569	402,439	903,901	4,036,682	18,777,643	1,686,964	237,213	1,255,134	194,617
Income from other partnerships	*59	—	—	*754	373,294	340,460	*258	5,324	334,877
Nonqualifying dividends	*8	—	—	110	24,259	21,778	*709	824	20,245
Interest received	2,462	390	345	6,748	1,893,300	1,596,382	64,502	290,917	1,240,963
Rents received	11,113	2,637	1,338	7,229	154,305	44,565	*3,931	*1,297	39,337
Royalties	*350	*78	—	**	210,877	192,936	—	1,333	191,603
Farm net profit	—	—	—	**	953	*287	—	—	*287
Net gain, noncapital assets	1,954	*1,880	*193	2,842	636,413	404,719	217,142	142,067	45,510
Other receipts	9,468	4,406	2,577	20,551	434,870	175,240	14,225	94,876	66,139
Total deductions	2,640,379	352,555	847,606	3,670,571	14,689,364	2,434,294	490,131	1,492,263	451,900
Cost of sales and operations, total	1,426,070	198,426	717,409	2,722,009	2,341,312	293,290	*181,971	*4,815	106,504
Inventory, beginning-of-year	44,277	12,388	85,837	509,256	564,605	9,644	*1,628	—	8,016
Purchases	1,184,277	187,674	709,752	2,622,236	695,552	203,122	*175,407	—	27,715
Cost of labor	178,764	7,897	*839	32,881	43,207	6,663	—	—	6,863
Material and supplies	23,705	2,734	482	52,507	129,204	21,772	—	—	21,772
Other costs	48,309	2,553	12,708	119,841	1,462,534	97,743	*7,142	*4,815	85,786
Less: Inventory, end-of-year	51,262	14,820	92,209	614,512	553,790	45,654	*2,206	—	43,448
Salaries and wages	419,228	46,303	38,207	320,002	1,186,462	503,689	32,557	461,730	9,402
Payments to partners	37,790	7,186	8,475	70,774	284,347	136,674	6,901	115,041	14,732
Rent paid	164,849	12,910	16,061	94,825	360,595	74,951	5,905	57,065	11,981
Interest paid	22,868	6,626	5,078	21,058	2,626,676	407,704	24,819	241,957	140,928
Taxes paid	107,249	16,869	17,659	62,138	1,491,430	95,143	5,019	58,242	31,882
Bad debts	942	305	448	5,105	27,635	9,262	5,986	1,747	1,549
Repairs	29,397	5,386	2,972	16,052	397,997	9,313	741	3,322	5,250
Depreciation	56,589	9,928	5,481	51,323	1,685,803	34,001	4,638	9,120	20,243
Amortization	3,743	*88	648	767	8,834	995	*120	564	311
Depletion	*35	—	—	*129	18,913	17,570	—	*302	17,268
Pension, profit-sharing, annuity, bond purchase plans	629	*19	334	2,501	25,054	16,262	*1,153	15,010	*119
Employee benefit programs	6,160	*330	488	5,760	25,738	9,013	1,115	7,458	440
Net loss from other partnerships	*924	—	—	*52	29,061	11,295	*1,444	7,501	2,350
Farm net loss	**	**	**	**	*22	*22	—	—	*22
Net loss, noncapital assets	**	**	**	**	7,655	4,315	*59	*1,554	2,702
Other deductions	361,755	48,190	33,320	297,792	4,174,830	810,755	217,703	506,835	86,217
Net income	312,604	59,275	60,748	404,368	5,816,550	2,029,037	47,850	299,509	1,681,678

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Finance, insurance, and real estate—Continued						Services			
	Insurance agents, brokers, and service	Real estate						Hotels and other lodging places		
		Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
Partnerships With and Without Net Income										
Number of partnerships	8,410	331,700	273,444	25,637	17,478	15,141	207,248	14,917	8,163	6,754
Total receipts	2,291,915	29,771,697	23,922,092	539,386	1,660,113	3,650,106	33,010,892	3,296,293	1,626,615	1,671,678
Business receipts	2,160,783	28,231,006	22,949,350	471,427	1,548,568	3,261,663	32,056,952	3,086,658	1,551,371	1,535,287
Income from other partnerships	*194	39,553	23,835	*1,781	*2,123	11,814	41,784	*1,644	**	**
Nonqualifying dividends	*988	1,740	1,055	268	*375	*42	5,498	*18	**	**
Interest received	44,471	458,129	310,624	18,899	22,953	107,653	89,885	14,011	6,911	7,100
Rents received	7,154	200,187	78,670	20,446	36,471	84,600	240,249	113,549	21,684	91,865
Royalties	—	18,604	7,740	10,719	*8	137	15,843	*314	—	*314
Farm net profit	—	1,590	959	*132	*117	*482	*1,176	*49	—	*49
Net gain, noncapital assets	221	333,979	203,001	6,702	22,553	101,723	83,729	15,569	13,193	2,376
Other receipts	78,074	486,807	348,858	11,012	26,945	101,992	476,996	86,481	33,384	33,097
Total deductions	1,779,868	32,606,778	26,652,307	478,552	1,699,072	3,776,847	25,206,314	3,360,518	1,621,287	1,739,231
Cost of sales and operations, total	184,062	3,460,225	275,795	59,052	712,600	2,412,778	4,357,323	683,773	297,298	386,475
Inventory, beginning-of-year	*4,025	1,339,606	94,654	*7,548	217,626	1,019,778	244,364	30,981	16,832	14,149
Purchases	*23,746	755,360	83,427	15,535	231,116	425,282	1,991,922	297,518	138,836	158,682
Cost of labor	*2,591	56,714	14,731	3,745	11,557	26,680	813,759	177,289	76,100	101,189
Material and supplies	*2,870	201,442	7,656	4,576	35,144	154,066	362,094	56,339	18,714	37,625
Other costs	157,323	2,387,937	165,504	35,817	448,970	1,737,648	1,217,396	156,850	63,776	93,074
Less: Inventory, end-of-year	*6,493	1,286,834	90,177	*8,170	231,813	950,674	272,212	35,304	16,960	18,344
Salaries and wages	206,213	1,208,807	976,762	4,825	140,753	84,467	6,793,516	488,702	253,739	234,963
Payments to partners	50,879	271,088	177,198	3,924	60,178	29,787	1,126,888	37,323	21,678	15,647
Rent paid	32,021	682,958	600,394	20,200	43,491	18,873	1,533,629	116,894	51,830	65,054
Interest paid	10,866	8,924,908	8,095,138	140,895	184,084	504,491	1,098,517	433,326	203,402	229,926
Taxes paid	26,092	3,513,885	3,282,793	62,382	61,528	107,182	994,036	219,628	104,343	115,285
Bad debts	9,338	44,068	34,817	*585	2,006	6,678	50,026	12,571	7,020	5,551
Repairs	2,637	1,058,195	1,013,974	13,923	14,799	13,500	290,135	107,767	55,840	51,927
Depreciation	11,790	5,898,792	5,597,610	58,923	57,150	85,109	2,114,488	358,517	187,345	171,172
Amortization	2,335	29,908	26,867	69	1,030	2,142	61,552	3,045	1,979	1,066
Depletion	—	2,333	1,292	790	*77	*174	1,875	*69	—	*69
Pension, profit-sharing, annuity, bond purchase plans	5,103	8,755	6,390	*458	*1,172	735	115,951	1,616	371	1,245
Employee benefit programs	7,092	21,159	17,755	*95	1,851	1,458	134,339	13,628	4,994	8,634
Net loss from other partnerships	*2,090	181,715	127,428	6,057	31,282	16,948	95,627	3,380	*2,322	*1,058
Farm net loss	—	*3,746	*2,515	*1,231	—	—	*1,929	—	—	—
Net loss, noncapital assets	—	28,376	19,240	*293	*110	8,733	25,782	*1,660	*1,036	*624
Other deductions	1,229,148	7,272,139	6,296,539	104,850	386,958	483,792	6,383,701	878,627	426,392	450,225
Net income (less deficit)	512,049	−2,835,081	−2,730,215	60,834	−38,959	−126,741	7,802,578	−62,225	5,328	−67,553
Net income	536,626	3,250,887	2,380,100	230,596	216,124	424,065	9,566,258	294,871	139,168	155,703
Deficit	24,577	6,085,968	5,110,315	169,764	255,083	550,806	1,763,680	357,096	133,840	223,256
Partnerships With Net Income										
Number of partnerships	7,363	156,700	135,340	15,941	7,969	7,520	145,699	8,034	4,511	3,523
Total receipts	1,994,210	14,048,373	10,448,438	423,878	1,050,510	2,127,547	29,257,123	1,801,852	890,079	911,774
Business receipts	1,873,104	13,217,575	9,910,101	369,630	978,725	1,959,119	27,506,945	1,654,268	841,103	813,165
Income from other partnerships	*194	32,640	18,849	*1,781	*1,960	10,030	36,959	*1,534	**	**
Nonqualifying dividends	*985	1,498	818	263	*375	*40	1,667	*8	**	**
Interest received	40,957	255,861	175,256	13,705	12,538	53,462	74,023	10,696	5,483	5,213
Rents received	4,818	104,922	48,293	14,020	23,371	19,238	161,297	78,119	8,235	69,884
Royalties	—	17,941	7,266	10,550	—	*105	15,162	*314	—	*314
Farm net profit	—	*666	*52	*128	*4	*482	*1,074	*49	—	*49
Net gain, noncapital assets	221	231,473	146,255	5,165	19,078	60,954	67,130	10,622	8,948	1,674
Other receipts	73,931	185,699	139,528	8,616	13,438	24,117	392,866	46,042	25,237	20,805
Total deductions	1,457,584	10,797,488	8,068,338	193,280	834,386	1,703,482	18,690,865	1,506,981	750,910	756,071
Cost of sales and operations, total	143,262	1,904,760	135,175	41,765	356,701	1,371,119	3,173,361	324,906	117,318	207,591
Inventory, beginning-of-year	—	554,961	30,772	*6,862	70,483	446,844	160,393	12,360	3,845	8,515
Purchases	*23,746	468,684	40,967	11,902	117,341	298,474	1,517,808	144,769	62,093	82,676
Cost of labor	*2,046	34,498	4,505	1,355	*8,142	20,496	551,065	84,215	20,099	64,116
Material and supplies	*2,850	104,582	2,831	732	22,658	78,361	275,332	35,012	8,664	26,348
Other costs	117,068	1,247,703	74,960	25,196	196,127	951,420	847,700	60,597	26,364	34,233
Less: Inventory, end-of-year	*2,468	505,668	18,860	*4,282	58,050	424,476	198,937	12,064	3,747	8,317
Salaries and wages	195,755	487,018	354,935	1,702	100,475	29,906	5,970,160	231,724	135,223	96,501
Payments to partners	41,886	105,785	45,054	1,044	47,189	12,498	861,252	20,808	11,820	8,988
Rent paid	28,834	256,810	231,636	6,333	15,370	3,471	1,301,424	69,060	31,556	37,504
Interest paid	7,289	2,211,683	2,036,975	28,378	47,848	98,484	377,009	130,156	75,818	54,338
Taxes paid	20,506	1,375,678	1,295,786	32,486	19,445	28,001	750,567	106,121	53,530	52,591
Bad debts	7,525	10,829	8,207	*493	570	1,558	30,196	4,276	2,373	1,903
Repairs	2,300	366,384	366,873	8,398	5,763	4,350	180,960	59,045	29,813	29,232
Depreciation	9,949	1,841,853	1,587,394	22,778	20,668	11,015	783,058	129,304	80,517	48,787
Amortization	2,335	5,504	4,563	**	**	654	52,167	469	316	153
Depletion	—	1,343	315	781	*75	*172	1,472	*69	—	*69
Pension, profit-sharing, annuity, bond purchase plans	4,847	3,825	2,852	*458	*461	*154	109,839	1,092	*153	939
Employee benefit programs	6,601	10,124	9,070	*45	869	140	111,988	6,177	1,911	4,266
Net loss from other partnerships	*78	14,688	11,720	*739	*904	*1,325	12,480	*134	*134	—
Farm net loss	—	—	—	—	—	—	*154	—	—	*
Net loss, noncapital assets	—	3,340	2,435	**	**	*694	3,686	*21	*18	*3
Other deductions	986,312	2,377,763	1,973,368	47,788	218,666	139,941	4,963,094	423,616	210,410	213,206
Net income	536,626	3,250,887	2,380,100	230,596	216,124	424,065	9,566,258	294,871	139,168	155,703

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued									
	Personal services					Business services	Automobile repair and services			
								Automobile repair shops		Automobile parking and other services
	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services		Total	Total	General automobile repair shops	Other automobile repair
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
Partnerships With and Without Net Income											
Number of partnerships	22,866	7,211	6,205	2,461	6,789	32,292	21,219	14,969	8,899	6,070	6,250
Total receipts	1,256,931	453,259	226,545	95,610	481,517	2,607,311	1,542,737	1,025,835	574,295	451,540	516,902
Business receipts	1,239,128	447,259	222,065	95,494	474,310	2,416,771	1,519,879	1,021,675	571,917	449,758	498,204
Income from other partnerships	*182	—	—	—	*182	803	*39	—	—	—	*39
Nonqualifying dividends	*168	**	—	—	**	*210	*22	**	**	—	*21
Interest received	2,037	585	*59	*6	1,387	14,410	2,512	639	266	353	1,873
Rents received	10,487	4,011	*2,922	*46	3,508	51,567	8,008	2,037	1,270	767	3,971
Royalties	—	—	—	—	—	2,345	—	—	—	—	—
Farm net profit	—	—	—	—	—	—	*74	*74	*74	—	—
Net gain, noncapital assets	1,472	**	*663	—	**	41,432	5,353	200	*135	*65	5,153
Other receipts	3,457	1,042	816	64	1,535	79,773	8,850	1,209	612	597	7,641
Total deductions	1,064,601	405,322	187,716	73,129	398,434	2,708,344	1,360,378	892,582	486,977	405,605	467,796
Cost of sales and operations, total	292,151	98,184	39,158	13,436	143,373	435,353	735,411	561,623	318,499	243,124	173,788
Inventory, beginning-of-year	20,753	2,823	1,867	*1,574	14,489	20,865	46,432	38,373	21,765	16,608	8,059
Purchases	123,759	23,829	9,108	*5,554	85,467	187,265	579,597	443,741	261,462	182,279	134,856
Cost of labor	80,711	39,772	17,375	*6,539	17,025	63,771	65,244	48,836	21,825	24,911	18,408
Material and supplies	41,571	17,260	11,122	*1,242	12,047	40,242	64,579	48,880	19,340	30,540	15,699
Other costs	50,919	16,481	1,265	*1,113	32,060	184,660	34,959	26,883	20,852	7,831	8,276
Less: Inventory, end-of-year	25,662	3,781	1,580	*2,566	17,715	21,470	54,400	44,890	25,845	19,045	9,510
Salaries and wages	204,121	81,142	54,377	17,855	50,747	262,357	112,900	76,867	37,078	39,909	35,913
Payments to partners	76,278	16,823	23,754	*13,038	22,663	77,381	58,792	49,173	25,015	24,158	9,619
Rent paid	69,007	24,129	15,974	7,554	21,350	71,017	75,881	32,270	15,698	16,572	43,411
Interest paid	17,158	8,254	2,099	*660	6,125	315,016	36,174	9,771	4,578	5,063	26,403
Taxes paid	43,172	18,525	7,993	1,906	14,748	54,624	42,811	23,231	12,663	10,568	19,380
Bad debts	3,846	765	*28	*24	3,031	4,600	2,036	1,583	671	912	453
Repairs	18,123	9,848	2,302	802	5,571	35,784	20,314	6,346	3,589	2,757	13,968
Depreciation	59,781	30,309	7,262	1,983	20,207	898,770	86,927	19,724	10,914	8,810	77,203
Amortization	1,209	*577	*75	—	*557	6,602	1,465	*331	—	*331	1,134
Depletion	—	—	—	—	—	*637	—	—	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	1,547	*1,025	*43	—	*479	4,065	275	**	**	**	**
Employee benefit programs	2,600	1,039	*513	*29	1,019	8,245	1,556	1,226	652	574	330
Net loss from other partnerships	*4,228	*4,148	—	—	*80	42,731	*610	*19	—	*19	*591
Farm net loss	—	—	—	—	—	—	—	**	**	**	**
Net loss, noncapital assets	*32	*8	—	—	*24	3,215	*691	**	**	**	**
Other deductions	271,368	112,746	34,140	16,022	108,460	487,927	174,935	109,467	56,530	52,937	65,468
Net income (less deficit)	192,330	47,937	38,829	22,481	83,083	−101,033	182,359	133,253	87,318	45,935	49,106
Net income	223,631	62,940	43,868	23,571	93,252	499,369	221,469	153,127	94,782	58,345	58,342
Deficit	31,301	15,003	5,039	*1,090	10,169	600,402	39,110	19,874	7,464	12,410	19,236
Partnerships With Net Income											
Number of partnerships	17,219	5,252	4,507	2,073	5,387	20,060	14,895	10,670	6,616	4,054	4,225
Total receipts	1,088,536	390,957	180,237	85,993	431,349	1,763,692	1,225,881	841,962	482,077	359,285	387,519
Business receipts	1,075,680	385,795	177,536	85,897	426,452	1,626,197	1,211,823	837,613	479,796	357,817	374,210
Income from other partnerships	*182	—	—	—	*182	799	*39	—	—	—	*39
Nonqualifying dividends	*12	—	—	—	*12	*189	*21	—	—	—	*21
Interest received	1,891	571	*59	*6	1,255	9,714	2,345	631	291	350	1,714
Rents received	7,068	3,664	*1,609	*46	1,749	30,115	4,727	1,925	1,270	655	2,802
Royalties	—	—	—	—	—	*2,090	—	—	—	—	—
Farm net profit	—	—	—	—	—	—	*74	*74	*74	—	—
Net gain, noncapital assets	908	*238	*310	—	360	37,463	3,471	*162	*97	*65	3,309
Other receipts	2,795	889	723	*44	1,339	57,125	6,381	957	559	398	5,424
Total deductions	864,905	328,017	136,369	62,422	338,097	1,264,323	1,007,412	688,235	387,295	300,940	319,177
Cost of sales and operations, total	264,446	87,319	31,244	12,152	133,731	317,462	568,245	436,465	256,003	180,462	129,780
Inventory, beginning-of-year	19,155	2,725	1,513	*1,539	13,378	18,453	33,066	27,608	17,252	10,356	5,458
Purchases	112,421	22,967	8,691	*4,346	79,017	126,826	446,570	345,275	206,783	136,492	101,295
Cost of labor	72,950	35,978	14,598	*6,539	15,835	43,996	54,068	39,185	18,959	20,226	14,883
Material and supplies	35,925	15,544	8,490	*1,129	10,762	31,571	48,445	37,645	15,913	21,732	10,800
Other costs	47,846	14,274	1,260	*1,065	31,347	113,006	24,292	20,557	15,816	4,741	3,735
Less: Inventory, end-of-year	23,951	3,569	1,308	*2,468	15,608	18,490	40,196	33,805	20,720	13,085	8,391
Salaries and wages	168,091	69,741	42,614	13,931	41,805	220,501	81,997	60,562	28,501	32,061	21,435
Payments to partners	49,037	7,483	12,402	*11,021	18,131	45,240	37,220	33,666	17,934	15,732	3,554
Rent paid	50,597	18,584	10,469	6,207	15,337	46,186	58,335	21,914	11,016	10,898	36,421
Interest paid	11,515	5,072	1,408	*880	4,355	58,686	20,758	6,636	3,528	3,108	14,122
Taxes paid	36,831	15,879	6,317	1,510	13,125	36,856	31,442	19,632	11,167	8,445	11,810
Bad debts	3,606	579	*20	*24	2,983	1,478	1,071	840	514	326	231
Repairs	15,070	8,968	1,524	509	4,669	16,612	12,112	4,842	2,620	2,222	7,270
Depreciation	43,645	21,455	5,121	1,444	15,625	200,443	63,123	15,353	8,857	8,496	47,770
Amortization	616	*430	*11	—	*175	1,388	*638	*45	—	*45	*593
Depletion	—	—	—	—	—	*637	—	—	—	—	—
Pension, profit-sharing, annuity, bond purchase plans	1,547	*1,025	*43	—	*479	3,883	272	*142	*101	*41	*130
Employee benefit programs	1,859	950	*134	*29	746	6,603	1,284	1,004	543	461	280
Net loss from other partnerships	*80	—	—	—	*80	2,130	**	—	—	—	**
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*24	—	—	—	*24	*95	**	—	—	—	—
Other deductions	217,941	91,132	25,062	14,915	86,832	296,123	132,322	87,134	46,491	40,643	45,188
Net income	223,631	62,940	43,868	23,571	93,252	499,369	221,469	153,127	94,782	58,345	58,342

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.2—Income Statement for Selected Industries—Continued

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

Item	Services—Continued: Miscellaneous repair services	Amusement and recreation services, including motion pictures	Medical and health services: Total	Medical and health services: Offices of physicians	Medical and health services: Other medical and health services	Legal services	Engineering and architectural services	Accounting, auditing, and bookkeeping services: Total	Accounting, auditing, and bookkeeping services: Certified public accountants	Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services	Other services
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Partnerships With and Without Net Income											
Number of partnerships	8,630	16,162	18,884	8,868	10,016	26,909	5,594	9,926	6,668	3,258	30,048
Total receipts	429,267	1,839,388	5,950,429	3,236,195	2,714,234	8,567,548	1,516,706	4,168,839	3,824,917	343,922	1,833,443
Business receipts	426,216	1,689,856	5,862,781	3,196,198	2,666,583	8,482,601	1,492,299	4,083,117	3,786,222	296,895	1,757,648
Income from other partnerships	—	8,284	*12,001	*431	*11,570	2,280	2,864	5,412	5,394	*18	*8,275
Nonqualifying dividends	—	**	**	**	—	226	*275	*318	*318	—	*4,259
Interest received	451	7,506	7,049	2,963	4,086	18,402	4,408	7,704	7,257	447	12,175
Rents received	*700	20,235	15,909	5,705	10,204	8,162	2,861	2,101	1,918	*183	8,070
Royalties	—	11,931	*57	—	*57	968	*85	*35	*35	—	*108
Farm net profit	—	**	**	**	—	—	—	—	—	—	*951
Net gain, noncapital assets	*123	9,193	2,660	198	2,462	942	281	236	231	*5	6,488
Other receipts	1,777	92,280	49,970	30,698	19,272	55,967	13,633	69,916	23,542	46,374	34,802
Total deductions	354,851	2,037,973	3,957,271	1,678,894	2,278,377	4,436,206	1,255,690	3,011,877	2,766,687	245,190	1,660,805
Cost of sales and operations, total	216,951	436,350	441,041	57,677	383,364	101,901	366,662	37,919	24,103	13,816	609,817
Inventory, beginning-of-year	28,900	25,941	8,187	*229	7,958	—	*2,928	*2,091	*1,461	*630	57,286
Purchases	158,013	175,783	75,639	4,128	71,511	—	*18,961	*7,621	—	*7,621	368,744
Cost of labor	28,831	54,491	126,221	12,514	113,707	7,539	127,136	19,676	15,263	*4,413	82,758
Material and supplies	17,414	22,192	59,254	8,203	51,051	1,407	5,191	647	*300	*347	53,158
Other costs	17,061	189,042	180,742	32,808	147,934	92,955	218,889	9,869	8,418	*1,451	101,450
Less: Inventory, end-of-year	33,268	31,099	9,002	*205	8,797	—	*6,443	*1,985	*1,339	*646	53,579
Salaries and wages	28,472	291,816	1,267,018	579,932	687,086	1,928,408	344,418	1,582,319	1,487,455	94,864	265,185
Payments to partners	19,695	36,811	196,496	104,738	91,758	226,457	43,103	263,669	218,941	44,728	90,680
Rent paid	9,792	98,187	310,339	154,180	158,159	472,671	48,474	199,846	184,384	15,484	61,728
Interest paid	3,822	78,073	80,311	10,440	69,871	21,210	6,339	17,661	16,755	906	87,325
Taxes paid	9,416	69,295	152,222	53,630	98,592	199,651	32,624	115,289	105,390	9,899	55,504
Bad debts	1,690	1,135	11,436	1,202	10,234	3,748	2,242	3,064	2,447	*637	3,838
Repairs	2,033	29,419	25,099	9,506	15,593	20,582	3,400	9,410	8,601	809	18,204
Depreciation	10,059	346,272	98,078	27,576	70,502	100,820	14,235	48,041	44,601	3,440	83,008
Amortization	*65	58,270	2,217	1,207	1,010	1,913	*136	5,229	5,221	*8	1,401
Depletion	—	*31	*150	*53	*97	*117	—	*4	*4	—	*667
Pension, profit-sharing, annuity, bond purchase plans	*409	5,271	24,245	18,639	7,606	42,879	9,266	23,143	22,113	1,030	4,215
Employee benefit programs	*1,033	5,388	26,043	6,510	19,533	36,345	8,198	27,717	25,576	2,141	3,586
Net loss from other partnerships	—	8,459	8,446	*4,729	*1,717	4,027	1,865	1,479	*1,391	*88	22,402
Farm net loss	—	—	*154	—	*154	—	—	—	—	—	*1,775
Net loss, noncapital assets	*44	2,878	2,049	*453	*1,596	121	*666	*646	*46	*600	*13,780
Other deductions	53,270	570,518	1,313,927	850,422	663,505	1,275,356	374,062	676,419	619,679	56,740	337,292
Net income (less deficit)	74,416	−198,585	1,993,158	1,557,301	435,857	4,131,342	261,016	1,156,962	1,058,230	98,732	172,838
Net income	81,133	229,970	2,079,521	1,573,311	506,210	4,137,501	278,312	1,161,944	1,061,744	100,200	360,537
Deficit	6,717	428,555	86,363	16,010	70,353	6,159	15,296	4,982	3,514	*1,468	187,699
Partnerships With Net Income											
Number of partnerships	5,980	7,276	15,870	8,054	7,816	24,965	4,483	9,213	8,406	2,807	17,682
Total receipts	352,852	1,280,925	5,200,998	3,145,622	2,055,376	8,495,122	1,382,944	4,107,684	3,793,844	313,820	1,553,657
Business receipts	350,976	1,164,998	5,126,378	3,110,865	2,015,513	8,410,546	1,360,180	4,022,065	3,755,232	266,853	1,503,816
Income from other partnerships	—	7,713	*11,843	*431	*11,412	2,280	2,703	5,407	5,389	*18	*4,459
Nonqualifying dividends	—	—	**	**	—	226	*275	*318	*318	—	*616
Interest received	325	5,686	5,739	2,925	2,814	16,375	4,088	7,685	7,252	433	9,499
Rents received	*614	14,683	9,675	2,925	8,750	7,833	2,202	2,089	1,906	*183	4,172
Royalties	—	11,635	*57	—	*57	968	—	*35	*35	—	*63
Farm net profit	—	—	**	**	—	—	—	—	—	—	*951
Net gain, noncapital assets	—	4,709	2,110	198	1,912	941	277	177	174	*3	8,252
Other receipts	937	71,523	45,194	28,276	16,918	55,953	13,219	69,868	23,538	46,330	23,829
Total deductions	271,719	1,050,955	3,121,477	1,572,311	1,549,166	4,357,821	1,106,632	2,945,720	2,732,100	213,620	1,193,120
Cost of sales and operations, total	176,622	290,157	270,101	45,283	224,818	99,203	335,748	37,784	24,103	13,681	490,684
Inventory, beginning-of-year	22,755	20,012	7,916	*226	7,690	—	*2,928	*2,068	*1,461	*607	41,680
Purchases	131,776	136,867	68,716	4,128	64,588	—	*18,946	*7,544	—	*7,544	321,353
Cost of labor	21,670	31,263	61,582	11,815	49,767	7,539	109,031	19,676	15,263	*4,413	45,075
Material and supplies	13,464	12,933	44,205	7,189	37,016	*896	5,000	647	*300	*347	47,134
Other costs	13,946	112,974	95,597	22,127	73,470	90,768	206,286	9,819	8,418	*1,401	72,469
Less: Inventory, end-of-year	26,989	23,892	7,915	*202	7,713	—	*6,443	*1,970	*1,339	*631	37,027
Salaries and wages	18,322	177,785	1,042,747	558,327	484,420	1,915,812	316,370	1,563,350	1,475,347	88,003	233,461
Payments to partners	9,877	20,578	153,338	82,282	71,056	193,034	30,449	240,569	210,909	29,660	61,102
Rent paid	6,930	63,741	253,298	149,271	104,015	467,706	44,248	195,169	181,674	13,495	46,168
Interest paid	2,699	22,305	44,071	7,981	36,090	20,738	5,254	17,228	16,370	858	33,599
Taxes paid	7,038	41,429	113,405	51,226	62,179	198,059	29,837	113,615	104,421	9,194	35,934
Bad debts	1,179	837	8,281	1,202	7,079	3,704	2,083	2,939	2,447	*492	942
Repairs	1,229	18,817	21,147	9,134	12,013	20,329	2,997	9,226	8,509	717	12,378
Depreciation	6,830	80,687	68,979	23,667	45,312	89,612	12,449	46,539	43,268	3,271	31,445
Amortization	*65	40,106	1,061	*422	639	1,913	*55	5,207	5,199	*8	*649
Depletion	—	*25	*150	*53	*97	*117	—	*4	*4	—	*470
Pension, profit-sharing, annuity, bond purchase plans	*409	2,549	20,869	16,448	4,421	42,851	9,070	23,082	22,065	1,017	4,215
Employee benefit programs	*716	3,523	18,604	6,475	12,129	36,269	6,775	27,191	25,212	1,979	2,987
Net loss from other partnerships	—	*57	1,734	*1,575	*159	4,027	1,604	1,479	*1,391	*88	**
Farm net loss	—	—	*154	—	*154	—	—	—	—	—	—
Net loss, noncapital assets	*44	*143	*1,895	*453	*1,442	121	*654	*645	*45	*600	**
Other deductions	39,759	288,416	1,101,655	618,512	483,143	1,254,126	309,039	661,693	611,136	50,557	238,404
Net income	81,133	229,970	2,079,521	1,573,311	506,210	4,137,501	278,312	1,161,944	1,061,744	100,200	360,537

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts[1]	Number of—: Partnerships	Number of—: Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All Industries																
Total	1,096,441	5,370,236	157,572,880	68,548,584	11,086,857	18,933,893	2,948,646	10,422,811	679,609	24,920,192	409,188	14,497,381	0.2	0.4	0.7	2.1
No receipts reported	73,167	508,650	—	—	264,376	81,857	101,190	−3,466,396	7,341	258,062	65,592	3,724,460	2.8	—	6.0	7.0
$1 under $5,000	201,494	894,177	410,231	98,234	257,900	28,731	18,672	−803,104	90,076	107,897	109,093	911,001	1.7	2.2	4.8	5.6
$5,000 under $10,000	103,582	435,236	750,765	144,749	156,042	29,173	22,748	−185,934	61,633	202,871	41,333	388,805	2.4	2.5	4.6	6.7
$10,000 under $25,000	169,862	563,494	2,826,337	656,728	418,466	161,528	95,521	114,051	113,978	766,363	54,471	652,312	1.8	1.9	3.2	4.6
$25,000 under $50,000	144,966	512,855	5,241,257	1,370,241	617,536	352,009	209,394	506,451	100,576	1,269,158	42,924	762,707	1.9	2.0	3.1	6.1
$50,000 under $100,000	140,936	526,937	10,099,689	3,284,384	956,295	904,925	383,556	1,305,240	104,227	2,164,629	36,118	859,389	2.0	2.0	3.1	5.0
$100,000 under $200,000	117,363	464,694	16,587,500	8,142,526	1,407,847	1,690,996	467,386	1,945,313	89,602	3,142,607	27,194	1,197,294	2.1	2.1	3.4	4.1
$200,000 under $500,000	96,006	651,790	29,489,673	11,982,314	2,173,766	3,374,223	686,540	3,182,185	75,081	4,917,414	20,666	1,735,229	1.0	1.0	1.8	2.5
$500,000 under $1,000,000	28,758	263,848	19,766,719	8,553,699	1,424,920	2,493,746	269,386	1,550,189	21,812	2,783,934	6,868	1,233,745	1.8	1.9	3.1	3.3
$1,000,000 under $2,000,000	12,247	203,326	16,820,287	8,137,144	1,085,287	1,888,399	202,649	1,131,860	9,119	2,081,012	3,068	949,152	1.5	1.5	2.0	3.0
$2,000,000 under $5,000,000	5,713	228,669	18,925,565	8,518,224	1,018,439	1,985,492	161,691	1,100,453	4,330	2,101,750	1,359	1,001,297	2.3	2.1	2.8	10.3
$5,000,000 under $10,000,000	1,439	74,094	9,742,196	4,831,869	518,168	1,166,132	93,408	807,451	1,111	1,212,528	322	405,077	0.9	0.9	0.2	1.5
$10,000,000 or more	908	44,266	28,912,681	14,730,472	787,815	4,776,682	234,505	3,235,054	723	3,911,967	180	676,913	0.7	0.8	[3]	0.1
Agriculture, Forestry, and Fishing																
Total	121,337	342,934	12,909,758	7,924,353	1,102,523	1,123,911	144,802	1,014,820	78,841	2,048,305	44,360	1,033,485	2.2	3.5	4.0	5.1
No receipts reported	9,085	28,173	—	—	28,640	5,125	3,766	−84,165	3,127	30,064	5,881	114,229	8.6	—	21.3	16.4
$1 under $5,000	16,871	49,221	37,047	37,429	21,487	10,113	1,921	−73,493	5,292	11,631	11,502	85,124	6.5	7.8	22.7	14.3
$5,000 under $10,000	10,229	27,724	75,432	44,818	17,121	7,012	1,818	−15,583	4,945	21,728	5,284	37,311	8.4	8.5	15.7	16.8
$10,000 under $25,000	18,955	48,975	318,880	183,908	55,462	31,536	6,086	−14,212	11,303	86,679	7,575	100,891	6.0	6.2	15.3	13.4
$25,000 under $50,000	15,619	41,875	572,845	280,714	79,767	47,050	10,230	36,096	11,580	150,778	4,039	114,682	6.5	6.6	9.6	17.8
$50,000 under $100,000	19,371	51,349	1,402,242	683,247	175,922	88,261	19,222	236,175	15,326	353,344	3,968	117,169	5.9	6.0	8.8	15.7
$100,000 under $200,000	16,874	42,470	2,386,709	1,212,752	242,217	180,279	29,379	381,205	13,726	475,782	3,148	94,577	6.1	6.1	8.3	13.5
$200,000 under $500,000	10,483	27,571	3,113,095	1,760,081	257,052	289,444	35,277	392,257	8,455	539,687	2,003	147,430	6.7	6.8	9.5	15.3
$500,000 under $1,000,000	2,521	10,101	1,762,462	1,128,054	113,810	198,236	17,233	146,195	2,019	225,398	502	79,203	11.2	11.4	13.6	24.3
$1,000,000 under $2,000,000	937	9,625	1,232,626	930,186	55,056	127,978	11,036	25,621	816	77,929	318	52,306	12.8	11.8	16.2	24.2
$2,000,000 under $5,000,000	284	5,133	816,725	840,935	35,893	70,654	3,774	−14,196	183	45,790	101	59,986	12.1	11.5	21.7	15.5
$5,000,000 under $10,000,000	71	322	459,747	381,371	9,034	31,274	3,905	−1,553	48	12,153	25	13,706	13.1	12.5	18.2	25.5
$10,000,000 or more	37	395	751,948	640,858	11,082	36,949	955	473	23	17,342	14	16,869	17.1	31.3	8.4	3.7
Farms: Total																
Total	106,653	305,960	11,560,523	7,243,984	1,010,018	922,108	111,270	891,986	67,159	1,833,473	39,174	941,487	2.3	3.8	4.3	5.3
No receipts reported	7,666	24,256	—	—	24,654	2,142	2,950	−60,159	2,642	27,029	4,947	87,188	9.3	—	22.9	13.1
$1 under $5,000	14,389	42,634	32,060	32,701	17,055	8,669	*1,670	−63,862	4,521	8,796	9,791	72,658	7.0	8.5	19.1	15.8
$5,000 under $10,000	8,872	24,548	65,464	42,938	15,020	6,669	*432	−17,752	4,150	18,043	4,722	35,795	9.0	9.1	17.3	17.5
$10,000 under $25,000	16,709	43,612	283,291	165,902	48,213	24,818	4,197	−22,907	9,969	68,800	8,663	91,707	6.4	6.6	10.6	14.1
$25,000 under $50,000	13,324	36,236	490,247	280,556	74,329	34,094	5,607	16,284	9,546	128,617	3,776	110,333	7.0	7.1	10.6	18.4
$50,000 under $100,000	17,623	47,429	1,274,512	659,537	165,298	70,844	16,234	205,482	13,758	315,086	3,788	109,604	6.1	6.2	9.3	16.5
$100,000 under $200,000	15,117	37,848	2,109,045	1,122,282	226,380	137,623	21,130	338,774	12,298	425,797	2,819	87,023	6.4	6.5	8.8	14.2
$200,000 under $500,000	9,515	24,981	2,848,156	1,641,929	232,891	240,852	27,170	358,583	7,723	493,886	1,780	135,303	7.2	7.3	10.2	16.1
$500,000 under $1,000,000	2,295	9,527	1,613,564	1,045,977	105,362	169,905	14,410	136,387	1,842	212,925	453	76,558	12.1	12.3	14.3	25.1
$1,000,000 under $2,000,000	812	9,074	1,056,993	809,582	48,689	104,927	9,945	18,834	511	68,753	301	49,919	14.7	13.6	18.2	25.3
$2,000,000 under $5,000,000	238	4,984	682,358	527,075	32,868	62,295	3,128	−15,771	142	41,491	96	57,262	14.1	13.3	23.9	16.3
$5,000,000 under $10,000,000	58	247	375,025	311,582	8,207	26,599	3,538	−1,821	36	9,447	22	11,268	16.0	15.4	20.8	31.0
$10,000,000 or more	35	384	729,808	623,923	10,852	32,871	*659	−66	21	16,803	14	16,869	18.1	32.3	8.7	3.7

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2] This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

[3] Less than 0.05 percent.

[4] Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Agriculture, Forestry, and Fishing—Continued																
Farms: Field crop																
Total	42,681	119,863	4,344,571	2,140,686	471,555	352,880	45,745	718,423	31,396	978,225	11,054	259,802	3.8	5.5	8.1	10.5
No receipts reported	3,368	10,336	—	—	9,356	1,286	*958	—3,127	1,553	15,224	1,738	18,351	14.2	—	32.5	21.0
$1 under $5,000	4,638	14,775	11,062	7,539	4,679	708	*360	—8,986	2,181	5,504	2,380	15,490	12.4	15.0	27.7	22.3
$5,000 under $10,000	3,381	10,071	26,719	8,922	5,255	725	*28	5,038	2,251	13,105	1,110	8,067	14.6	14.9	21.5	44.2
$10,000 under $25,000	7,187	18,994	122,669	53,880	15,069	6,697	*1,689	16,818	5,158	41,933	2,029	25,115	9.8	10.0	14.6	29.9
$25,000 under $50,000	5,922	14,041	216,120	90,559	29,562	12,373	2,117	49,084	4,885	77,955	1,037	28,871	10.7	10.9	14.6	32.3
$50,000 under $100,000	8,710	18,952	485,186	208,341	62,999	23,781	9,544	130,691	5,410	180,550	1,223	29,859	10.0	10.2	14.7	36.4
$100,000 under $200,000	6,447	14,998	925,681	426,594	116,682	52,094	6,554	193,482	5,610	225,110	837	31,628	10.0	10.2	12.9	25.2
$200,000 under $500,000	3,658	9,262	1,108,588	509,620	115,130	95,121	14,197	202,810	3,152	241,027	506	38,217	11.6	11.7	14.5	26.2
$500,000 under $1,000,000	1,079	4,747	755,341	397,404	71,078	88,777	5,025	99,050	946	127,395	133	26,345	19.5	20.0	19.0	56.3
$1,000,000 under $2,000,000	226	754	302,993	193,898	18,145	28,159	3,522	34,150	182	41,077	44	6,927	19.9	19.2	25.4	39.6
$2,000,000 under $5,000,000	70	2,617	219,809	139,058	17,297	26,612	*1,147	5,619	58	25,918	12	20,297	19.5	19.6	35.4	19.9
$5,000,000 under $10,000,000	7	26	44,579	37,668	1,060	4,086	84	714	**10	**3,429	**5	**8,635	(3)	(3)	—	—
$10,000,000 or more	8	80	125,804	65,205	6,243	12,461	520	—5,920	**	**	**	**	(3)	(3)	—	—
Farms: Vegetable and melon																
Total	3,745	11,450	632,410	377,846	40,289	108,561	6,455	56,470	2,660	88,627	1,008	42,157	13.0	14.1	16.9	27.8
No receipts reported	*100	*392	—	—	*109	—	—	*—2,085	—	—	*100	*2,085	—	—	—	—
$1 under $5,000	*385	*1,001	*729	*220	*144	*20	—	*145	*231	*206	*154	*61	—	—	—	—
$5,000 under $10,000	*309	*895	*2,292	*2,094	*190	*263	*149	*—1,096	*231	*250	*78	*1,346	—	—	—	—
$10,000 under $25,000	717	2,358	11,459	*4,266	*1,482	*1,845	*156	*3,350	*488	*3,817	*154	*467	32.2	33.6	—	—
$25,000 under $50,000	*423	*2,397	*18,000	*16,577	*2,835	*4,236	*325	*—12,342	*177	*3,004	*246	*15,346	—	—	—	—
$50,000 under $100,000	663	1,518	51,782	22,213	8,636	*2,838	—	16,956	663	16,956	—	—	33.0	33.1	38.9	—
$100,000 under $200,000	*365	*986	*49,128	*30,991	*3,465	*5,373	*724	*4,453	*188	*6,418	*177	*1,965	—	—	—	—
$200,000 under $500,000	510	1,387	191,562	99,242	12,948	23,645	*1,578	27,963	457	37,499	*53	*9,536	29.6	29.4	32.7	—
$500,000 under $1,000,000	180	449	131,883	79,930	5,667	31,193	*2,657	7,775	*140	*17,506	*40	*9,731	29.7	30.3	—	—
$1,000,000 under $2,000,000	*60	*171	*80,634	*56,342	*2,608	*19,689	—	*3,869	*55	*4,393	**6	**1,620	—	—	—	—
$2,000,000 under $5,000,000	*30	*89	*71,375	*48,909	*3,520	*14,238	*710	*6,693	*29	*7,789	**	**	—	—	—	—
$5,000,000 under $10,000,000	3	7	*23,566	16,862	685	5,221	156	789	3	789	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	(3)	(3)	(3)	—
Farms: Fruit and tree nut																
Total	9,714	41,409	792,298	442,108	74,299	173,179	11,101	—2,337	4,818	139,322	4,896	141,659	7.7	9.8	16.3	10.7
No receipts reported	1,116	4,917	—	—	2,794	*389	*178	—17,222	*106	*1,066	1,010	18,288	23.0	—	—	33.1
$1 under $5,000	1,919	8,072	4,126	6,978	2,980	4,156	*633	—19,144	*331	*440	1,588	19,584	19.2	22.4	—	39.9
$5,000 under $10,000	838	2,419	5,540	4,502	1,780	1,206	—	—5,786	*309	*953	529	6,739	26.2	28.5	—	32.3
$10,000 under $25,000	1,905	5,455	31,665	20,174	5,317	5,197	*106	—10,532	1,225	7,253	680	17,785	18.8	18.9	29.1	32.3
$25,000 under $50,000	735	4,262	29,895	12,279	4,800	3,014	*345	1,305	459	6,410	266	5,105	26.1	27.6	43.6	41.7
$50,000 under $100,000	1,235	5,152	86,556	40,961	12,704	14,133	3,564	2,866	954	19,209	281	16,343	21.2	21.1	35.7	29.0
$100,000 under $200,000	921	3,603	125,679	71,586	9,498	33,678	*758	11,585	654	24,448	267	12,863	21.8	20.6	25.8	41.7
$200,000 under $500,000	611	2,377	253,174	123,326	17,690	53,999	3,330	39,992	588	53,043	223	13,051	22.4	22.6	35.8	40.5
$500,000 under $1,000,000	173	1,292	112,698	65,043	7,195	24,362	*814	8,161	136	17,760	37	8,599	27.7	27.0	33.4	32.6
$1,000,000 under $2,000,000	*39	*2,141	*45,348	*26,463	*3,480	*10,893	*505	*—2,640	*29	*4,656	*10	*7,296	—	—	—	—
$2,000,000 under $5,000,000	*17	*1,692	*44,299	*30,550	*3,712	*11,279	*300	*—8,502	**17	**4,084	**5	**15,006	—	—	—	—
$5,000,000 under $10,000,000	**5	**27	**53,316	**40,246	**2,349	**10,873	**568	**—2,420	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[3]Less than 0.05 percent.
[4]Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Agriculture, Forestry, and Fishing—Continued																
Farms: Beef cattle feedlots																
Total	778	5,841	214,068	172,825	6,565	3,378	*1,634	—5,954	295	7,440	483	13,394	27.1	19.5	37.9	30.7
No receipts reported	*77	*154	—	—	—	—	—	*288	*77	*288	—	—	—	—	—	—
$1 under $5,000	*260	*677	*300	*375	*464	*77	*65	*—1,062	*78	*116	*182	*1,178	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	*5	*—294	*5	*31	*26	*325	—	—	—	—
$10,000 under $25,000	*33	*86	*608	*184	*125	—	—	—	—	—	—	—	—	—	—	—
$25,000 under $50,000	—	—	—	—	—	—	—	—	*77	*2,239	*177	*2,104	—	—	—	—
$50,000 under $100,000	*254	*554	*17,424	*12,014	*3,250	*636	—	*135	*22	*229	*24	*1,970	—	—	—	—
$100,000 under $200,000	*46	*183	*5,828	*5,614	*636	*230	*922	*—1,741	*5	*6	*96	*1,510	—	—	—	—
$200,000 under $500,000	*41	*87	*15,484	*14,290	*295	*277	*203	*—1,504	*5	*1,104	*5	*257	—	—	—	—
$500,000 under $1,000,000	*10	*60	*7,325	*16,074	*164	*672	—	*847	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	*34	*3,987	*50,745	*40,948	*524	*223	*217	*—1,495	*15	*1,754	*19	*3,249	—	—	—	—
$2,000,000 under $5,000,000	**14	*128	*44,393	*27,763	*387	*824	*196	*—1,934	**11	**1,673	**12	**2,801	—	—	—	—
$5,000,000 under $10,000,000	*9	**25	**71,981	**55,553	**720	**439	**26	**806	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
Farms: Beef cattle, except feedlots																
Total	24,481	64,183	2,570,212	2,066,164	184,945	99,349	12,163	—103,292	10,843	201,898	13,626	305,180	5.1	11.4	13.4	6.4
No receipts reported	1,679	4,838	—	—	11,752	*438	—	—31,350	*154	*491	1,525	31,841	20.3	—	—	21.5
$1 under $5,000	4,550	11,640	11,029	12,513	5,885	3,276	*207	—25,002	1,238	2,045	3,312	27,047	12.7	14.6	29.5	27.3
$5,000 under $10,000	3,393	9,344	23,848	20,539	6,349	3,927	*147	—12,542	1,105	3,069	2,288	15,611	14.6	14.8	35.7	25.8
$10,000 under $25,000	4,521	10,483	74,603	55,537	18,500	7,523	*1,104	—22,518	1,967	10,963	2,554	33,479	12.3	12.7	24.8	21.8
$25,000 under $50,000	2,470	6,312	89,048	65,832	21,758	7,692	*1,714	—29,072	1,156	11,510	1,314	40,582	15.4	15.7	30.1	22.6
$50,000 under $100,000	3,079	8,219	222,550	143,998	29,998	11,583	*483	—4,915	1,810	27,039	1,269	31,954	14.7	14.9	24.5	24.6
$100,000 under $200,000	1,815	4,439	254,084	170,363	24,946	11,431	*820	13,020	1,199	39,477	616	26,457	17.9	18.0	28.7	25.7
$200,000 under $500,000	2,187	5,870	642,249	465,128	42,242	26,039	4,214	23,052	1,677	72,913	498	49,861	16.0	16.7	29.5	30.1
$500,000 under $1,000,000	499	2,056	331,931	275,509	9,337	8,309	*2,514	8,786	389	21,704	110	12,918	29.7	30.7	37.8	32.4
$1,000,000 under $2,000,000	195	700	246,747	209,216	7,809	10,531	*745	—2,498	118	9,449	77	11,947	25.0	24.4	33.5	39.0
$2,000,000 under $5,000,000	58	191	150,687	144,895	3,252	1,594	*83	—12,155	*13	*193	*45	*12,348	41.7	36.6	—	—
$5,000,000 under $10,000,000	22	58	136,661	119,574	2,522	3,930	*62	—3,587	*8	*591	*14	*4,178	28.7	25.1	—	—
$10,000,000 or more	*13	*33	*386,795	*383,060	*1,495	*2,876	*50	*—4,503	*9	*2,454	*4	*6,957	—	—	—	—
Farms: Hogs, sheep, and goats																
Total	5,584	13,122	498,368	346,935	37,776	12,209	1,924	46,879	3,266	84,081	2,318	37,202	11.2	15.0	21.5	26.6
No receipts reported	*89	*178	—	—	*453	—	*144	*2,373	*12	*2,382	*77	*9	—	—	—	—
$1 under $5,000	771	1,619	1,622	1,334	*513	*210	—	—683	*231	*342	*540	*1,025	31.4	39.9	—	—
$5,000 under $10,000	*386	*849	*2,663	*3,869	*512	*109	—	*—2,548	—	—	*386	*2,548	—	—	—	—
$10,000 under $25,000	894	1,942	15,685	15,935	1,739	*563	*97	—3,258	*409	*953	*485	*4,211	28.9	29.8	—	—
$25,000 under $50,000	555	1,641	22,129	13,889	2,051	*184	*701	19	*409	*3,450	*146	*3,431	34.8	35.4	—	—
$50,000 under $100,000	1,582	3,498	112,878	73,077	12,453	2,633	—	13,034	1,227	23,682	*355	*10,648	21.3	21.9	27.7	—
$100,000 under $200,000	686	1,572	94,237	54,454	7,817	2,135	*261	11,105	*455	*14,277	*231	*3,172	32.1	32.7	—	—
$200,000 under $500,000	573	1,700	145,880	85,333	11,143	4,468	*589	31,842	504	36,852	*69	*5,010	31.8	30.2	40.1	—
$500,000 under $1,000,000	*18	*36	*14,083	*12,241	*525	*432	—	*125	*5	*227	*13	*102	—	—	—	—
$1,000,000 under $2,000,000	*13	*29	*19,634	*17,730	*131	*684	*31	*260	*9	*513	*4	*253	—	—	—	—
$2,000,000 under $5,000,000	**17	**58	**69,557	**69,073	**439	**811	*81	**—5,390	*5	**1,403	**12	**8,793	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[3]Less than 0.05 percent.
[4]Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation (Percent)[2]: Business receipts[1]	Coefficient of variation (Percent)[2]: Net income	Coefficient of variation (Percent)[2]: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Agriculture, Forestry, and Fishing—Continued																
Farms: Dairy farms																
Total	13,947	33,198	1,758,603	1,124,963	181,438	94,780	19,723	198,954	11,248	255,693	2,699	56,739	6.9	8.5	10.3	22.5
No receipts reported	708	1,517	—	—	*86	—	*732	6,341	683	7,077	*45	*736	31.2	—	39.3	—
$1 under $5,000	*332	*741	*638	*1,161	*287	*35	—	*—2,029	—	—	*332	*2,029	—	—	—	—
$5,000 under $10,000	*254	*508	*1,755	*1,550	*688	*192	—	*—1,432	—	—	*254	*1,432	—	—	—	—
$10,000 under $25,000	742	1,607	14,319	8,789	2,526	*558	*445	—458	*387	*1,952	*355	*2,410	31.3	31.9	—	—
$25,000 under $50,000	2,354	4,974	87,306	49,512	9,937	4,994	*156	16,173	1,964	18,321	*390	*2,148	17.6	17.9	22.2	—
$50,000 under $100,000	3,723	8,374	272,330	138,738	35,990	10,142	*2,106	53,268	3,340	62,110	383	8,842	13.7	13.9	18.1	50.6
$100,000 under $200,000	4,309	10,642	578,353	324,195	59,929	26,306	10,239	89,189	3,769	97,425	540	8,236	12.5	12.5	16.1	23.7
$200,000 under $500,000	1,121	2,972	306,748	202,920	25,213	19,247	*1,886	34,163	825	38,184	*196	*4,021	20.5	19.5	28.5	—
$500,000 under $1,000,000	190	546	144,158	104,255	7,481	9,778	*2,385	14,274	*125	*18,514	*65	*4,240	31.1	32.5	—	—
$1,000,000 under $2,000,000	190	846	232,478	202,561	12,983	12,304	*1,324	—12,249	*61	*4,366	*129	*16,615	45.0	41.2	—	—
$2,000,000 under $5,000,000	*18	*162	*50,087	*41,465	*3,423	*4,806	*411	*—943	**14	**7,744	*10	**6,030	—	—	—	—
$5,000,000 under $10,000,000	**6	**309	**70,431	**49,717	**2,895	**6,418	**39	**2,657	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Farms: Poultry and eggs																
Total	1,763	4,277	466,034	390,698	15,103	24,442	1,471	3,164	1,132	35,762	631	32,598	18.2	19.3	26.0	35.6
No receipts reported	*112	*283	—	—	*129	*29	—	*—2,068	*77	*501	*35	*2,559	—	—	—	—
$1 under $5,000	*77	*154	*52	*41	*9	—	—	*—205	—	—	*77	*205	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	*331	*708	*5,783	*3,643	*1,804	*955	*303	*—1,285	*154	*1,291	*177	*2,576	—	—	—	—
$25,000 under $50,000	*231	*539	*8,577	*4,339	*1,378	*223	—	*1,639	*154	*1,810	*77	*171	—	—	—	—
$50,000 under $100,000	*231	*693	*13,907	*8,666	*746	*792	*298	*2,553	*231	*2,553	—	—	—	—	—	—
$100,000 under $200,000	*231	*693	*35,412	*22,325	*1,584	*283	—	*5,184	*154	*5,229	*77	*45	—	—	—	—
$200,000 under $500,000	419	877	*117,777	*96,840	*4,624	*3,889	*130	—1,421	*304	*10,105	*115	*11,526	37.7	—	—	—
$500,000 under $1,000,000	*85	*183	*71,467	*62,629	*3,086	*4,614	*350	*—6,422	*35	*4,944	*50	*11,366	—	—	—	—
$1,000,000 under $2,000,000	*19	*50	*22,080	*21,568	*433	*126	*169	*—2,195	*7	*854	*12	*3,049	—	—	—	—
$2,000,000 under $5,000,000	*10	*39	*24,871	*22,123	*303	*1,406	*128	*672	*5	*1,068	**11	**1,101	—	—	—	—
$5,000,000 under $10,000,000	*10	*38	*68,046	*59,409	*436	*5,179	*93	*3,115	**11	*7,407	**	**	—	—	—	—
$10,000,000 or more	7	20	98,062	89,115	571	6,944	-	3,587	**	**	**	**	63.9	56.2	—	—
Farms: General livestock, except animal specialty																
Total	*231	*821	*34,684	*25,081	*970	*490	*9	*2,355	*185	*3,032	*36	*667	—	—	—	—
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*77	*308	*43	*10	*16	—	—	*47	*77	*47	—	—	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	*23	*46	*469	*695	*6	*61	—	*—507	—	—	*23	*507	—	—	—	—
$25,000 under $50,000	*77	*154	*2,311	*243	*11	—	—	*1,793	*77	*1,793	—	—	—	—	—	—
$50,000 under $100,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$100,000 under $200,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$200,000 under $500,000	*25	*50	*8,547	*6,884	*557	*169	—	*65	**41	**1,192	**13	**160	—	—	—	—
$500,000 under $1,000,000	**29	**63	**23,314	**17,249	**380	**260	**9	**967	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation (Percent)[2]: Business receipts[1]	Coefficient of variation (Percent)[2]: Net income	Coefficient of variation (Percent)[2]: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Agriculture, Forestry, and Fishing—Continued																
Farms: Animal specialty																
Total	1,563	5,112	58,783	48,753	7,364	6,896	*1,547	—24,219	*351	*1,963	1,232	26,202	20.9	28.1	—	51.8
No receipts reported	*309	*1,003	—	—	*156	—	*98	*—2,973	—	—	*309	*2,973	—	—	—	—
$1 under $5,000	*640	*1,842	*1,066	*688	*1,745	*167	*405	*—3,119	*77	*61	*563	*3,200	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	*177	*538	*2,789	*620	*1,371	*565	—	*—3,447	*154	*447	*23	*3,894	—	—	—	—
$25,000 under $50,000	*332	*1,443	*9,680	*4,459	*2,528	*161	—	*—13,431	*77	*348	*255	*13,779	—	—	—	—
$50,000 under $100,000	*23	*69	*1,275	*1,663	*188	*1,427	*239	*—1,156	—	—	*23	*1,156	—	—	—	—
$100,000 under $200,000	*23	*46	*2,466	*2,346	*46	*571	*389	*—169	—	—	*36	*169	—	—	—	—
$200,000 under $500,000	*62	*137	*18,913	*16,450	*1,221	*3,774	*200	*—552	*26	*476	—	—	—	—	—	—
$500,000 under $1,000,000	**14	**28	**11,108	**9,999	**82	**171	**144	*290	**14	**290	—	—	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$2,000,000 under $5,000,000	*3	*6	*11,486	*10,528	*29	*60	*72	*338	*3	*338	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms: Other																
Total	2,146	6,984	190,492	110,125	9,714	45,944	9,498	1,523	955	27,410	1,191	25,887	17.0	24.4	30.5	38.3
No receipts reported	*108	*838	—	—	*19	—	*840	*—10,346	—	—	*108	*10,346	—	—	—	—
$1 under $5,000	740	1,805	1,391	*1,842	333	*20	—	—2,824	*77	*15	663	2,839	31.3	37.6	—	48.7
$5,000 under $10,000	*331	*882	*2,847	*1,362	*246	*247	*108	*614	*254	*666	*77	*52	—	—	—	—
$10,000 under $25,000	*179	*1,595	*3,022	*2,169	*274	*854	*292	*—778	*24	*160	*155	*938	—	—	—	—
$25,000 under $50,000	*225	*473	*7,181	*2,867	*469	*1,017	*249	*1,116	*178	*2,016	*47	*900	—	—	—	—
$50,000 under $100,000	*123	*400	*10,624	*9,866	*336	*2,879	—	*—7,950	*46	*748	*77	*8,698	—	—	—	—
$100,000 under $200,000	*274	*686	*38,177	*11,814	*2,577	*5,522	*443	*12,668	*247	*13,184	*27	*518	—	—	—	—
$200,000 under $500,000	*108	*262	*39,254	*21,896	*1,828	*10,224	*843	*2,173	*72	*3,612	**37	**1,596	—	—	—	—
$500,000 under $1,000,000	*21	*78	*14,850	*9,625	*434	*1,412	*512	*2,743	*21	*2,743	—	—	—	—	—	—
$1,000,000 under $2,000,000	*33	*375	*51,740	*38,877	*2,509	*22,263	*3,432	*1,403	**36	**4,266	**	**	—	—	—	—
$2,000,000 under $5,000,000	**4	**10	**21,406	**11,807	**589	**1,706	**2,779	**2,706	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing																
Total	14,684	36,974	1,349,235	680,369	92,505	201,803	33,332	122,834	9,482	214,832	5,186	91,998	6.7	6.2	10.2	19.3
No receipts reported	1,419	3,917	—	—	3,786	*2,983	*816	—24,006	*485	*3,035	934	27,041	22.0	—	—	55.0
$1 under $5,000	2,482	6,587	4,987	4,726	4,412	1,444	*251	—9,631	771	2,835	1,711	12,466	17.3	20.0	71.9	32.9
$5,000 under $10,000	1,357	3,176	9,968	*1,680	2,101	*343	*1,356	2,169	795	3,685	*562	*1,516	23.4	23.7	38.2	—
$10,000 under $25,000	2,246	5,163	35,589	18,006	7,249	6,718	*1,889	8,695	1,334	17,879	912	9,184	17.9	18.3	61.8	43.7
$25,000 under $50,000	2,295	5,639	82,598	20,158	5,438	12,956	*4,523	19,812	2,034	24,161	*261	*4,349	17.9	18.3	22.3	—
$50,000 under $100,000	1,748	3,920	127,730	23,710	10,624	17,617	*2,968	30,693	1,568	38,258	*180	*7,565	20.3	21.0	26.1	—
$100,000 under $200,000	1,757	4,622	257,664	90,470	15,837	42,656	8,249	42,431	1,428	49,865	*329	*7,554	18.8	19.0	24.4	—
$200,000 under $500,000	968	2,590	254,939	118,152	24,161	48,592	8,107	33,674	732	45,801	*223	*12,127	15.0	14.7	15.9	—
$500,000 under $1,000,000	226	574	148,898	82,077	8,448	28,331	*2,823	9,828	177	12,473	*49	*2,645	21.8	22.0	32.9	—
$1,000,000 under $2,000,000	125	551	175,633	120,804	6,367	23,051	1,091	6,787	105	9,176	*17	*2,389	11.8	11.9	21.7	—
$2,000,000 under $5,000,000	46	149	134,367	113,860	3,025	6,359	*646	1,575	41	4,299	*5	*2,724	17.3	17.6	23.7	—
$5,000,000 under $10,000,000	**15	**66	**106,862	**88,724	**1,057	**8,753	**463	**807	**12	**3,245	**3	**2,438	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Mining																
Total	17,812	360,777	5,258,499	1,457,276	448,917	348,479	34,142	—48,926	10,743	1,968,616	7,056	2,013,542	5.7	1.9	2.2	10.5
No receipts reported	4,308	59,594	—	—	23,687	10,370	*2,563	—1,360,972	741	123,915	3,567	1,484,887	12.1	—	9.0	13.9
$1 under $5,000	4,362	51,805	7,933	1,452	3,948	875	*195	—2,263	3,286	6,280	1,076	8,543	13.0	15.7	35.2	42.4
$5,000 under $10,000	1,436	58,191	10,794	*4,197	878	*528	*1,048	—29,431	1,007	3,559	429	32,989	22.7	23.1	32.0	11.3
$10,000 under $25,000	1,719	12,928	29,434	10,011	7,494	*1,591	*1,107	—31,866	1,053	7,651	666	39,517	20.6	21.2	27.0	25.3
$25,000 under $50,000	1,485	28,883	51,250	8,623	9,764	2,878	*5,027	—18,320	959	21,314	526	39,634	20.7	21.1	28.2	33.4
$50,000 under $100,000	1,185	27,786	85,726	20,552	6,773	*5,081	*2,296	—22,923	878	33,598	307	56,519	21.9	22.7	32.8	47.0
$100,000 under $200,000	919	17,595	126,952	12,514	11,931	5,361	*1,016	—29,315	773	47,980	146	77,295	22.8	22.4	23.4	37.8
$200,000 under $500,000	1,184	43,721	391,874	74,930	26,766	34,207	6,334	108,259	1,030	143,821	141	35,562	9.5	9.8	12.7	28.5
$500,000 under $1,000,000	529	20,012	384,044	111,909	30,038	25,370	4,876	66,804	446	102,948	83	36,144	13.5	13.7	19.6	16.7
$1,000,000 under $2,000,000	356	32,389	493,518	133,762	49,922	37,901	2,272	94,811	284	147,833	72	53,022	6.9	6.9	9.5	9.6
$2,000,000 under $5,000,000	194	5,959	600,952	194,626	44,563	58,452	3,886	120,995	167	159,521	27	38,626	8.9	9.1	13.8	2.8
$5,000,000 under $10,000,000	65	1,489	439,743	188,973	24,492	35,177	1,270	68,464	**119	**1,168,099	**16	**110,804	(*)	(*)	—	—
$10,000,000 or more	70	425	2,637,279	695,727	208,861	130,688	2,152	968,631	**	**	**	**	(*)	(*)	—	—
Oil and gas extraction																
Total	14,671	343,234	3,499,036	542,557	249,318	141,855	18,595	619,339	9,150	1,754,988	5,521	1,135,649	6.4	2.3	2.3	7.5
No receipts reported	3,501	52,185	—	—	16,814	*2,572	*1,314	—645,006	661	116,155	2,840	761,163	13.6	—	7.9	9.5
$1 under $5,000	4,080	49,427	7,275	1,051	2,359	735	*144	—644	3,186	4,652	894	5,296	13.5	16.5	36.2	49.2
$5,000 under $10,000	1,271	57,225	9,618	*4,160	877	*447	*314	—28,538	925	3,191	*346	*31,829	24.2	24.6	34.4	—
$10,000 under $25,000	1,379	11,669	23,385	8,520	6,874	*378	*796	—20,775	874	6,817	505	27,592	23.0	23.8	29.1	35.5
$25,000 under $50,000	899	26,907	30,521	7,058	3,812	*1,306	*3,617	—21,096	497	14,734	402	35,830	25.5	25.8	34.9	36.1
$50,000 under $100,000	931	26,544	66,870	*12,423	4,571	*4,837	*1,919	—23,755	727	24,806	*204	*48,561	24.8	25.5	33.3	—
$100,000 under $200,000	874	17,505	120,129	12,514	11,817	*4,000	*256	—30,525	750	46,580	124	77,105	22.7	23.4	23.9	37.8
$200,000 under $500,000	975	43,158	323,404	58,418	19,689	20,432	3,875	101,826	877	134,325	98	32,499	10.4	10.8	13.3	30.9
$500,000 under $1,000,000	358	19,450	259,850	66,270	17,648	8,794	*1,705	58,686	301	94,133	57	35,447	16.1	16.4	21.2	17.0
$1,000,000 under $2,000,000	228	31,984	320,773	60,449	26,008	12,874	*1,262	94,198	192	124,455	36	30,257	8.7	8.8	10.8	15.8
$2,000,000 under $5,000,000	103	5,490	324,606	70,778	21,216	12,367	*1,079	96,130	93	131,512	*10	*35,382	11.9	12.2	16.3	—
$5,000,000 under $10,000,000	30	1,359	194,299	54,945	10,197	7,045	*443	47,719	**67	**1,053,628	**5	**14,688	(*)	(*)	—	—
$10,000,000 or more	42	331	1,818,106	185,971	107,636	66,270	*1,871	991,221	**	**	**	**	(*)	(*)	—	—
Other mining																
Total	3,141	17,543	1,759,463	914,719	199,599	206,624	15,547	—668,265	1,593	211,628	1,535	877,893	12.8	3.2	6.3	22.0
No receipts reported	807	7,409	—	—	6,873	*7,798	*1,349	—715,964	*80	*7,760	727	723,724	26.5	—	—	26.6
$1 under $5,000	*282	*2,378	*658	*401	*1,589	*140	*51	*—1,619	*100	*1,628	*182	*3,247	—	—	—	—
$5,000 under $10,000	*165	*966	*1,176	*37	*1	*81	*734	*—793	*82	*367	*83	*1,160	—	—	—	—
$10,000 under $25,000	*340	*1,259	*5,049	*1,491	*620	*1,215	*311	*—11,091	*179	*834	*161	*11,925	—	—	—	—
$25,000 under $50,000	586	1,976	20,729	*1,565	*5,952	*1,572	*1,410	2,776	*462	*6,580	*124	*3,804	34.9	35.6	—	—
$50,000 under $100,000	*254	*1,242	*18,856	*8,129	*2,202	*244	*377	*832	*151	*8,790	*103	*7,958	—	—	—	—
$100,000 under $200,000	*45	*90	*6,823	—	*314	*1,361	*760	*1,210	*23	*1,400	*22	*190	—	—	—	—
$200,000 under $500,000	209	563	68,470	16,512	7,077	13,775	*2,459	8,433	153	9,496	*43	*3,063	23.4	23.7	39.5	—
$500,000 under $1,000,000	171	562	124,194	45,639	12,390	16,576	*3,171	8,118	145	8,815	*26	*697	25.0	24.9	34.9	—
$1,000,000 under $2,000,000	128	405	172,745	73,313	23,914	25,227	1,010	613	92	23,378	36	22,765	11.3	11.4	17.2	7.8
$2,000,000 under $5,000,000	91	469	276,146	123,848	23,347	46,085	2,807	24,865	74	28,109	*17	*3,244	13.6	13.7	19.6	—
$5,000,000 under $10,000,000	35	130	245,444	134,028	14,295	28,132	*827	20,745	**52	**114,471	**11	**96,116	(*)	(*)	—	—
$10,000,000 or more	28	94	819,173	509,756	101,025	64,418	*261	—2,390	**	**	**	**	(*)	(*)	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Construction																
Total	60,390	138,409	13,106,707	9,551,246	243,890	2,456,217	255,688	1,139,901	46,555	1,447,057	12,739	308,056	3.2	1.5	2.7	6.5
No receipts reported	1,618	4,914	—	—	1,845	2,318	*2,575	—14,985	178	20,493	1,440	35,478	18.6	—	9.6	27.5
$1 under $5,000	4,158	8,977	12,117	4,665	1,747	1,117	2,334	297	2,345	3,730	1,659	3,433	13.4	14.8	28.1	33.3
$5,000 under $10,000	3,166	6,641	22,650	9,636	1,518	2,922	*2,024	1,021	2,315	5,402	774	4,381	15.5	15.8	22.3	40.3
$10,000 under $25,000	10,464	22,323	184,909	60,298	9,341	17,746	10,822	61,577	9,374	68,375	1,012	6,798	8.5	8.7	11.8	50.2
$25,000 under $50,000	12,052	27,638	431,252	158,817	13,890	46,703	43,568	108,138	9,410	119,023	2,178	10,885	7.9	8.0	10.9	31.6
$50,000 under $100,000	11,530	26,217	819,988	389,947	27,714	113,034	60,433	145,712	8,715	170,723	2,560	25,011	8.0	8.1	10.8	29.2
$100,000 under $200,000	8,173	18,176	1,154,253	662,868	33,752	187,941	47,625	145,797	6,689	172,798	1,384	27,001	9.2	9.3	12.5	28.8
$200,000 under $500,000	6,037	14,077	1,835,890	1,187,991	45,148	289,996	49,583	176,882	5,031	212,440	981	35,548	4.2	4.3	6.4	18.9
$500,000 under $1,000,000	1,738	4,462	1,176,467	795,283	23,688	185,024	14,744	69,917	1,356	96,957	357	27,040	7.9	8.0	11.8	23.9
$1,000,000 under $2,000,000	757	2,583	1,041,969	836,018	14,313	146,033	7,960	44,851	597	72,680	152	27,829	4.6	4.7	6.7	28.3
$2,000,000 under $5,000,000	437	1,509	1,368,468	1,111,998	18,318	175,168	5,797	97,535	338	134,150	91	36,615	5.9	6.1	10.4	11.1
$5,000,000 under $10,000,000	132	469	906,944	769,831	11,294	64,464	2,329	49,975	102	73,997	29	24,022	(*)	(*)	(*)	(*)
$10,000,000 or more	128	423	4,152,100	3,563,914	41,312	1,205,751	5,795	252,274	104	296,289	22	44,015	(*)	(*)	(*)	(*)
General contractors																
Total	21,947	54,160	9,276,993	7,440,389	152,654	1,720,792	82,077	613,676	15,869	864,274	5,806	250,598	5.0	1.6	3.0	6.1
No receipts reported	1,222	4,116	—	—	1,466	2,260	*2,575	—3,891	172	20,415	1,050	24,306	20.3	—	9.6	15.7
$1 under $5,000	762	1,800	2,172	*1,079	*182	135	*667	50	*492	*1,154	*270	*1,104	30.5	33.8	—	—
$5,000 under $10,000	1,081	2,317	7,243	4,014	*670	*2,136	*701	—1,550	*816	*1,598	*465	*3,148	26.5	27.2	—	—
$10,000 under $25,000	3,118	6,507	55,548	20,299	4,075	8,439	*4,503	14,974	2,805	19,385	*313	*4,411	15.5	16.0	25.0	—
$25,000 under $50,000	3,000	8,147	109,913	45,245	4,226	12,536	12,134	24,119	2,132	30,426	713	6,307	15.6	15.9	23.6	48.9
$50,000 under $100,000	3,377	7,510	237,670	135,415	5,765	34,283	14,291	34,097	2,431	45,853	946	12,756	14.6	14.8	20.7	42.5
$100,000 under $200,000	3,850	8,776	529,204	360,293	16,769	68,055	6,773	48,118	2,922	71,081	851	22,963	13.1	13.0	19.5	33.0
$200,000 under $500,000	3,256	7,955	1,002,395	720,194	24,761	117,142	22,402	80,614	2,560	112,733	671	32,119	5.8	6.0	9.8	20.7
$500,000 under $1,000,000	1,126	2,860	760,150	527,542	18,158	93,964	8,882	41,412	861	66,528	265	25,116	9.8	10.0	15.1	25.5
$1,000,000 under $2,000,000	564	2,076	781,324	643,532	10,829	75,081	5,455	34,496	423	52,124	133	17,626	5.4	5.5	8.2	16.8
$2,000,000 under $5,000,000	353	1,273	1,105,372	907,649	16,436	105,932	3,877	66,749	**455	**441,977	**129	**100,742	6.5	6.8	—	—
$5,000,000 under $10,000,000	121	434	832,020	718,137	11,089	68,450	2,002	35,578	**	**	**	**	(*)	(*)	—	—
$10,000,000 or more	117	389	3,853,982	3,356,990	40,228	1,132,379	5,795	236,910	**	**	**	**	(*)	(*)	—	—
***Special trade contractors:* Total**																
Total	38,395	84,153	3,822,764	2,109,195	91,039	735,841	163,611	523,547	30,638	581,005	6,933	57,458	4.2	3.6	5.1	22.8
No receipts reported	*396	*798	—	—	*379	*58	—	*—11,094	*6	*78	*390	*11,172	—	—	—	—
$1 under $5,000	3,396	7,177	9,945	3,566	1,565	982	1,667	247	1,853	2,576	1,389	2,329	14.9	16.4	27.2	42.9
$5,000 under $10,000	2,085	4,324	15,407	5,622	848	786	*1,323	2,571	1,699	3,804	*309	*1,233	19.1	19.5	27.3	—
$10,000 under $25,000	7,346	15,816	129,361	39,999	5,266	9,307	6,319	48,603	6,569	48,990	699	2,387	10.1	10.4	13.2	40.4
$25,000 under $50,000	9,029	19,445	320,306	113,572	9,664	34,167	31,434	82,986	7,255	67,564	1,465	4,578	9.1	9.3	12.2	33.4
$50,000 under $100,000	8,153	18,707	582,318	254,532	21,949	78,751	48,142	111,615	6,285	123,870	1,714	12,255	9.5	9.7	12.8	40.0
$100,000 under $200,000	4,323	9,400	625,049	302,575	16,963	119,886	38,852	97,679	3,767	101,717	533	4,038	13.0	13.2	16.8	43.3
$200,000 under $500,000	2,756	6,072	827,578	466,135	20,190	171,270	27,289	95,533	2,446	98,962	310	3,429	8.4	8.6	8.5	28.2
$500,000 under $1,000,000	612	1,602	418,317	267,721	7,540	91,060	5,862	28,505	495	30,429	*92	*1,924	13.6	13.8	18.2	—
$1,000,000 under $2,000,000	193	507	260,345	192,486	3,484	70,952	2,505	10,353	174	20,556	*19	*10,203	9.3	9.4	11.8	—
$2,000,000 under $5,000,000	84	236	263,096	204,349	1,882	69,236	*1,920	25,798	**89	**62,459	**13	**3,910	14.0	14.2	—	—
$5,000,000 under $10,000,000	11	35	74,924	51,694	*205	18,014	*307	14,399	**	**	**	**	(*)	(*)	—	—
$10,000,000 or more	11	34	298,118	206,924	*1,084	*73,372	—	15,364	**	**	**	**	(*)	(*)	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Construction—Continued																
Special trade contractors: Plumbing, heating, and air conditioning																
Total	4,941	11,039	633,810	433,051	6,589	96,667	16,510	68,711	3,790	73,393	1,072	4,682	11.8	6.3	13.4	37.8
No receipts reported	*78	*156	—	—	*14	—	—	*—206	—	—	*78	*206	—	—	—	—
$1 under $5,000	*386	*849	*962	*416	*67	*29	*70	*20	*154	*38	*232	*18	—	—	—	—
$5,000 under $10,000	*308	*616	*2,312	*150	*493	*241	*439	*—875	*154	*69	*154	*944	—	—	—	—
$10,000 under $25,000	*462	*924	*6,810	*4,073	*367	*58	—	*3,000	*385	*3,212	*77	*212	—	—	—	—
$25,000 under $50,000	1,234	2,545	43,225	23,511	1,063	*1,113	*4,721	6,619	1,002	8,759	*155	*140	24.8	25.5	35.5	—
$50,000 under $100,000	1,334	3,517	96,945	52,773	2,246	5,270	*6,590	17,473	1,080	19,741	*254	*2,268	23.7	24.2	31.3	—
$100,000 under $200,000	*486	*972	*75,012	*44,351	*746	*12,560	—	*13,111	*486	*13,111	—	—	—	—	—	—
$200,000 under $500,000	510	1,119	145,791	88,559	2,593	24,807	4,044	15,167	401	15,887	*109	*720	15.0	15.4	20.0	—
$500,000 under $1,000,000	*88	*201	*56,406	*40,247	*213	*8,931	—	*4,700	*63	*4,874	*13	*174	—	—	—	—
$1,000,000 under $2,000,000	38	100	48,049	32,193	577	9,818	*549	3,645	38	3,645	—	—	20.7	20.6	23.6	—
$2,000,000 under $5,000,000	*12	*27	*37,668	*30,299	*202	*10,235	—	*2,723	*12	*2,723	—	—	—	—	—	—
$5,000,000 under $10,000,000	*5	**13	*120,810	**116,479	*18	**23,805	*98	**3,334	*5	**3,334	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Special trade contractors: Painting, paper hanging, and decorating																
Total	5,260	11,380	294,685	135,603	4,924	65,024	19,336	62,042	4,473	64,278	710	2,236	11.8	13.7	16.1	45.3
No receipts reported	*77	*154	—	—	—	—	—	*—23	—	—	*77	*23	—	—	—	—
$1 under $5,000	851	1,856	2,781	742	*191	*313	*999	—165	*619	*682	*155	*847	29.9	31.7	—	—
$5,000 under $10,000	*387	*774	*3,130	*1,389	*117	*118	*116	*836	*310	*1,068	*77	*232	—	—	—	—
$10,000 under $25,000	1,310	2,620	24,119	7,424	687	*1,687	*633	11,630	1,233	11,654	*77	*24	24.1	24.6	28.0	—
$25,000 under $50,000	927	2,183	31,936	10,254	*532	*3,445	*2,322	11,975	772	12,268	*155	*291	28.7	29.4	35.7	—
$50,000 under $100,000	1,105	2,441	82,222	35,652	2,025	17,440	*7,675	17,787	950	18,532	*155	*745	26.1	26.4	33.3	—
$100,000 under $200,000	*292	861	*51,433	*14,855	*475	*15,310	*5,193	*11,676	*392	*11,676	—	—	—	—	—	—
$200,000 under $500,000	162	360	48,075	26,069	487	13,309	*748	5,689	162	5,689	—	—	26.6	27.4	32.9	—
$500,000 under $1,000,000	*37	*125	*32,006	*26,180	*202	*6,136	*1,009	*767	*35	**2,711	*14	*74	—	—	—	—
$1,000,000 under $2,000,000	**12	**26	**20,983	**13,038	**206	**7,266	**641	**1,870	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special trade contractors: Masonry, stonework, tile setting, and plastering																
Total	5,194	10,945	433,165	213,257	8,114	108,758	18,488	74,599	4,243	77,679	874	3,080	11.7	11.5	15.7	34.1
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*462	*924	*1,358	*338	*35	*170	*290	*—22	*154	*368	*231	*368	—	—	—	—
$5,000 under $10,000	*156	*312	*1,112	*538	*19	*82	—	*289	*156	*289	—	—	—	—	—	—
$10,000 under $25,000	839	1,678	16,599	3,478	*266	*3,127	*524	7,244	839	7,244	—	—	29.9	30.6	—	—
$25,000 under $50,000	1,489	2,938	55,584	14,808	1,842	11,824	*3,406	14,799	1,315	15,207	*154	*408	22.6	23.1	29.2	—
$50,000 under $100,000	1,392	3,006	105,741	44,275	2,179	20,863	*7,538	20,217	1,005	21,320	*387	*1,103	23.4	23.8	31.3	—
$100,000 under $200,000	*539	*1,232	*78,486	*32,425	*1,338	*18,214	*3,625	*18,328	*482	*19,100	*77	*772	—	—	—	—
$200,000 under $500,000	236	511	74,761	42,162	1,199	21,772	*2,280	9,593	224	9,604	*12	*11	22.0	22.7	27.1	—
$500,000 under $1,000,000	*75	*174	*48,229	*34,808	*810	*13,086	*606	*2,106	*63	*2,195	*13	**398	—	—	—	—
$1,000,000 under $2,000,000	*23	*69	*33,827	*25,413	*324	*13,486	*197	*1,977	*25	**2,354	—	—	—	—	—	—
$2,000,000 under $5,000,000	**3	**11	**17,368	**15,014	**102	**6,134	—	**68	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	—	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Construction—Continued																
Special trade contractors: Contractors, not elsewhere classified																
Total	23,000	50,789	2,461,104	1,327,284	69,402	465,392	109,297	318,195	18,142	365,855	4,277	47,460	5.4	4.5	6.4	26.9
No receipts reported	*241	*488	—	—	*365	*58	—	*—10,865	*6	*78	*235	*10,943	—	—	—	—
$1 under $5,000	1,697	3,548	4,824	2,090	1,272	*470	*306	414	826	1,490	771	1,076	21.2	23.5	38.0	53.5
$5,000 under $10,000	1,234	2,622	8,853	3,545	*219	*345	*769	2,321	1,079	2,378	*78	*57	24.8	25.3	35.7	—
$10,000 under $25,000	4,735	10,594	79,733	25,024	3,948	4,435	5,162	24,729	4,112	26,880	*545	*2,151	12.6	13.0	17.7	—
$25,000 under $50,000	5,399	11,789	189,561	65,001	6,227	17,785	20,985	49,593	4,166	53,332	1,001	3,739	11.8	12.1	15.6	39.5
$50,000 under $100,000	4,322	9,653	297,410	121,832	15,499	35,178	24,339	56,138	3,250	64,277	918	8,139	13.1	13.3	17.7	56.5
$100,000 under $200,000	2,906	6,335	420,118	210,944	14,424	73,802	30,034	54,564	2,427	57,930	*456	*3,266	15.7	16.0	21.7	—
$200,000 under $500,000	1,848	4,082	560,951	309,345	15,911	111,582	20,208	65,064	1,659	67,782	189	2,698	7.8	8.1	10.5	33.5
$500,000 under $1,000,000	412	1,102	279,876	166,486	6,315	62,907	*4,245	20,932	344	22,534	*55	*1,602	16.5	16.6	21.1	—
$1,000,000 under $2,000,000	122	318	165,309	126,344	2,389	42,893	1,343	2,899	105	13,087	*17	*10,188	11.8	11.9	15.1	—
$2,000,000 under $5,000,000	68	195	212,804	164,458	1,594	55,855	*1,695	25,648	**68	**55,987	**12	**3,601	15.8	16.2	—	—
$5,000,000 under $10,000,000	8	26	57,591	36,726	187	12,014	209	12,832	**	**	**	**	—	—	—	—
$10,000,000 or more	8	27	184,274	95,489	1,054	48,068	—	13,906	**	**	—	—	—	—	—	—
Manufacturing																
Total	30,767	82,891	7,979,481	5,285,070	306,468	1,455,295	152,169	470,054	20,020	940,208	10,590	470,154	4.5	2.0	3.0	7.7
No receipts reported	1,060	3,708	—	—	2,037	*1,747	*741	—53,207	—	—	1,060	53,207	26.2	—	—	56.3
$1 under $5,000	5,038	15,638	8,825	7,873	2,231	1,652	*2,240	—26,149	1,471	1,012	3,567	27,161	12.2	15.7	29.6	64.1
$5,000 under $10,000	2,516	6,313	18,528	7,465	1,520	1,065	*996	—3,007	1,330	3,565	1,186	6,572	17.2	17.5	28.5	35.9
$10,000 under $25,000	4,105	9,181	66,029	29,869	5,629	6,921	6,021	1,769	2,494	11,299	1,534	9,530	13.5	13.8	21.4	37.9
$25,000 under $50,000	3,791	9,332	138,073	57,218	7,082	12,304	14,960	21,908	2,529	26,901	1,185	4,993	14.0	14.3	20.6	32.6
$50,000 under $100,000	5,429	12,194	392,887	153,172	15,757	40,106	22,757	79,101	4,606	90,652	821	11,551	11.7	11.9	15.3	38.2
$100,000 under $200,000	3,990	9,081	575,016	281,289	55,324	122,227	23,606	35,430	3,461	97,951	529	62,521	13.0	13.1	15.9	7.4
$200,000 under $500,000	2,772	7,432	850,677	463,706	29,204	214,548	31,859	89,380	2,360	106,323	412	16,943	8.3	8.6	8.8	17.8
$500,000 under $1,000,000	1,095	3,307	786,277	506,649	18,394	163,801	14,848	73,323	947	78,542	148	5,219	10.2	10.4	14.0	35.9
$1,000,000 under $2,000,000	538	2,235	739,133	495,780	15,768	138,464	13,484	62,304	458	76,711	77	14,407	8.7	6.8	8.1	28.4
$2,000,000 under $5,000,000	248	1,615	772,651	573,894	23,310	125,522	8,214	49,017	217	66,332	31	17,315	8.0	8.2	11.6	12.3
$5,000,000 under $10,000,000	95	802	643,600	469,421	27,599	95,610	7,609	30,021	76	54,662	19	24,641	[3]	[3]	[3]	[3]
$10,000,000 or more	90	2,053	2,987,785	2,236,736	102,515	533,128	4,836	110,164	69	326,258	21	216,094	[3]	[3]	[3]	[3]
Lumber and wood products, except furniture																
Total	6,584	15,979	1,444,806	911,765	65,468	213,479	30,445	109,102	5,148	139,155	1,418	30,053	9.8	5.1	9.7	10.7
No receipts reported	*231	*539	—	—	*71	—	*6	—249	—	—	*231	*249	—	—	—	—
$1 under $5,000	*640	*1,612	*823	*720	*471	*311	*40	*—1,778	*154	*61	*486	*1,639	—	—	—	—
$5,000 under $10,000	*541	*1,159	*3,781	*1,270	*168	*289	—	*1,017	*464	*1,202	*77	*185	—	—	—	—
$10,000 under $25,000	973	2,277	17,205	5,748	3,138	*1,716	*2,047	3,056	719	4,239	*254	*1,183	27.4	27.9	33.9	—
$25,000 under $50,000	852	2,014	32,703	13,460	2,305	*2,617	*3,810	6,493	*697	*6,990	*155	*497	29.8	30.6	—	—
$50,000 under $100,000	1,333	3,437	98,002	18,758	6,884	6,041	*4,174	31,580	1,310	32,025	*23	*445	23.7	24.2	26.3	—
$100,000 under $200,000	909	1,985	134,366	61,931	4,743	19,400	*4,975	24,056	909	24,056	—	—	28.2	28.9	31.1	—
$200,000 under $500,000	679	1,545	207,574	107,455	11,494	38,671	8,073	16,364	574	19,638	*105	*3,274	12.9	13.4	17.9	—
$500,000 under $1,000,000	237	591	167,811	96,138	6,612	29,365	*2,311	12,012	188	14,280	*49	*2,268	22.0	22.4	32.0	—
$1,000,000 under $2,000,000	101	323	134,828	92,881	4,458	22,232	2,145	9,975	87	11,488	*14	*1,513	12.9	13.0	17.0	—
$2,000,000 under $5,000,000	41	139	136,014	114,982	5,548	19,540	1,474	3,813	31	7,994	*10	*4,181	16.6	19.4	29.1	—
$5,000,000 under $10,000,000	14	139	91,103	77,782	2,106	*13,882	*892	1,058	10	3,204	4	2,146	[3]	[3]	[3]	[3]
$10,000,000 or more	13	220	420,596	320,641	17,490	59,415	*498	1,705	3	13,978	10	12,273	[3]	[3]	[3]	[3]

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Manufacturing—Continued																
Printing, publishing, and allied industries																
Total	**4,883**	**12,056**	**582,619**	**224,225**	**12,632**	**126,821**	**19,283**	**95,335**	**3,362**	**103,871**	**1,521**	**8,536**	**11.8**	**8.2**	**8.3**	**35.9**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	1,393	3,403	2,017	1,038	*89	*116	*56	—408	*822	*306	771	714	23.3	29.0	—	38.9
$5,000 under $10,000	*811	*1,304	*4,821	*1,896	*242	*123	—	*1,147	*452	*1,332	*159	*185	—	—	—	—
$10,000 under $25,000	772	1,544	11,560	*4,571	*638	*1,398	*891	108	*484	*1,332	*308	*1,224	31.4	32.4	—	—
$25,000 under $50,000	*388	*1,088	*13,022	*4,440	*585	*823	*371	*2,862	*388	*2,862	—	—	—	—	—	—
$50,000 under $100,000	849	1,852	63,405	23,336	*1,914	*10,499	*4,515	6,887	*695	*7,714	*154	*827	29.9	30.5	—	—
$100,000 under $200,000	*378	*912	*49,560	*15,448	*1,096	*6,953	*5,538	*4,787	*355	*7,163	*23	*2,396	—	—	—	—
$200,000 under $500,000	324	847	97,695	38,269	2,577	25,882	3,139	11,521	*238	*13,597	*86	*2,076	18.8	19.3	—	—
$500,000 under $1,000,000	*89	*448	*89,220	*36,726	*1,748	*15,907	*811	*10,284	*78	*10,843	*13	*559	—	—	—	—
$1,000,000 under $2,000,000	49	286	67,236	31,196	1,082	16,132	2,280	12,368	48	12,588	*3	*222	19.1	19.5	26.1	—
$2,000,000 under $5,000,000	*17	*140	*48,112	*31,024	*1,252	*10,831	*968	*4,229	**22	**16,736	*4	**333	—	—	—	—
$5,000,000 under $10,000,000	9	226	62,050	24,404	1,411	14,297	716	12,174	**	**	**	—	(*)	(*)	—	—
$10,000,000 or more	4	8	93,821	12,147	—	23,860	—	29,398	4	29,398	—	—	(*)	(*)	—	—
Machinery, except electrical																
Total	**2,209**	**4,884**	**485,727**	**291,390**	**12,805**	**122,874**	**17,602**	**44,530**	**1,533**	**65,610**	**676**	**21,080**	**18.4**	**8.4**	**14.5**	**12.5**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*231	*482	*729	*744	*59	*417	*99	*—1,125	—	—	*231	*1,125	—	—	—	—
$5,000 under $10,000	*155	*310	*1,251	*1,095	*604	—	—	*—2,503	—	—	*155	*2,503	—	—	—	—
$10,000 under $25,000	*331	*685	*4,764	*2,711	*339	*749	*396	*472	*231	*637	*100	*165	—	—	—	—
$25,000 under $50,000	*279	*635	*9,146	*1,870	*481	*865	*2,133	*2,588	*256	*2,740	*23	*152	—	—	—	—
$50,000 under $100,000	*331	*762	*25,609	*7,989	*1,022	*1,400	*4,585	*4,380	*177	*8,147	*154	*1,767	—	—	—	—
$100,000 under $200,000	*454	*931	*65,741	*30,618	*1,777	*20,490	*1,931	*12,612	*454	*12,612	—	—	—	—	—	—
$200,000 under $500,000	338	783	103,545	*56,388	3,720	34,231	7,106	15,777	326	16,995	**13	**15,368	18.4	19.2	23.6	—
$500,000 under $1,000,000	*63	*201	*42,802	*21,703	*789	*10,013	*499	*6,889	*63	*6,889	—	—	—	—	—	—
$1,000,000 under $2,000,000	*17	*74	*24,366	*13,098	*534	*6,451	*265	*6,322	*17	*6,322	—	—	—	—	—	—
$2,000,000 under $5,000,000	**7	**48	**27,234	**14,943	**629	**5,739	**50	**6,789	*9	**13,268	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	3	15	180,540	140,231	2,851	52,519	558	—7,871	**	**	**	**	(*)	(*)	—	—
Other manufacturing industries																
Total	**17,111**	**49,872**	**5,468,329**	**3,857,689**	**215,563**	**982,121**	**94,837**	**221,087**	**9,979**	**631,572**	**6,975**	**410,483**	**8.0**	**2.3**	**3.3**	**8.7**
No receipts reported	829	3,169	—	—	*1,966	*1,747	*735	—52,958	—	—	829	52,958	29.5	—	—	56.5
$1 under $5,000	2,774	10,161	5,258	5,371	1,812	*1,008	*2,045	—22,838	*695	*845	2,079	23,483	18.5	21.2	—	73.9
$5,000 under $10,000	1,209	3,540	8,675	3,494	608	*653	*996	—2,668	*414	*1,031	795	3,699	24.7	25.1	—	42.1
$10,000 under $25,000	2,029	4,875	32,500	18,839	1,514	3,058	*2,687	—1,867	1,080	5,091	872	6,958	19.3	19.8	35.0	48.5
$25,000 under $50,000	2,272	5,595	83,202	37,448	3,711	7,999	8,646	9,965	1,188	14,309	1,007	4,344	19.2	18.5	28.4	36.4
$50,000 under $100,000	2,918	6,143	205,871	103,969	5,957	22,166	9,483	36,254	2,426	44,766	*490	*8,512	18.0	18.3	21.1	—
$100,000 under $200,000	2,249	5,253	325,249	173,294	47,708	75,384	11,162	—6,005	1,743	54,120	506	60,125	17.2	17.3	22.8	6.7
$200,000 under $500,000	1,431	4,277	441,863	281,574	11,413	115,764	13,541	45,718	1,222	58,093	209	10,375	8.9	9.2	12.0	14.1
$500,000 under $1,000,000	706	2,069	508,444	352,082	9,247	108,518	11,225	44,138	620	48,530	*86	*2,392	12.6	12.9	17.5	—
$1,000,000 under $2,000,000	371	1,552	512,703	358,603	9,692	91,649	8,794	33,641	308	46,313	60	12,672	8.7	8.7	9.4	31.5
$2,000,000 under $5,000,000	185	1,313	572,810	419,169	15,954	91,706	5,772	37,745	167	50,695	*18	*12,950	9.3	9.6	13.0	—
$5,000,000 under $10,000,000	70	415	478,928	361,011	24,009	65,137	5,971	13,230	58	35,576	14	22,346	(*)	(*)	(*)	(*)
$10,000,000 or more	70	1,810	2,292,828	1,765,717	82,174	397,334	3,780	86,732	80	278,403	10	169,671	(*)	(*)	(*)	(*)

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, Communication, Electric, Gas and Sanitary Services																
Total	**16,860**	**49,079**	**2,542,512**	**807,852**	**381,442**	**403,725**	**48,905**	**—98,021**	**10,278**	**273,316**	**6,338**	**371,337**	**6.1**	**3.6**	**6.6**	**3.9**
No receipts reported	919	3,858	—	—	38,707	*2,730	*734	—155,695	*261	*6,029	658	161,724	24.1	—	—	5.3
$1 under $5,000	2,807	9,931	7,704	*1,002	3,798	*294	*126	—8,697	1,061	1,915	1,726	10,612	16.4	19.0	37.2	29.9
$5,000 under $10,000	1,129	3,129	8,711	*649	2,313	*1,489	*336	1,231	*462	*5,758	667	4,537	25.1	25.6	—	37.0
$10,000 under $25,000	2,992	8,592	52,575	*3,933	9,477	3,815	5,252	5,653	1,966	11,639	852	5,986	15.8	18.0	25.8	42.3
$25,000 under $50,000	3,402	8,195	124,462	*6,200	17,449	17,068	8,164	9,274	2,307	26,435	1,017	17,161	14.7	15.0	23.2	41.0
$50,000 under $100,000	1,869	3,902	132,815	*26,658	16,702	18,039	*8,394	8,846	1,224	19,011	645	10,163	19.4	19.8	28.1	39.6
$100,000 under $200,000	1,539	3,558	209,084	35,765	19,259	40,311	5,821	26,021	1,205	35,592	*334	*9,531	20.1	20.1	26.7	—
$200,000 under $500,000	1,462	4,718	447,502	135,564	39,713	93,190	8,398	32,999	1,177	45,782	285	12,783	8.6	8.9	12.4	34.3
$500,000 under $1,000,000	450	1,626	310,122	131,328	29,683	53,077	4,168	12,670	350	24,495	87	11,825	15.5	15.7	33.9	19.4
$1,000,000 under $2,000,000	156	500	222,451	115,094	28,824	29,280	1,598	—6,564	119	13,236	37	19,900	9.8	10.1	18.3	2.8
$2,000,000 under $5,000,000	91	596	250,521	92,080	40,237	47,481	3,027	—980	68	24,098	23	25,078	12.7	12.6	20.4	4.4
$5,000,000 under $10,000,000	29	371	191,454	92,931	70,416	40,307	*665	—44,502	**36	**59,356	**7	**82,037	(*)	(*)	—	—
$10,000,000 or more	15	105	585,211	*168,448	64,864	56,644	*226	21,821	**	**	**	**	(*)	(*)	—	—
Transportation: Total																
Total	**13,364**	**36,365**	**2,001,255**	**709,796**	**214,164**	**312,966**	**39,214**	**64,878**	**8,036**	**196,590**	**5,082**	**131,914**	**6.8**	**4.2**	**8.0**	**8.0**
No receipts reported	600	2,738	—	—	13,170	*2,713	*734	—24,263	*29	*5,353	571	29,616	28.6	—	—	22.0
$1 under $5,000	1,878	4,607	5,353	*799	3,054	*67	*109	—5,169	*695	*1,649	1,183	6,818	20.0	23.1	—	30.6
$5,000 under $10,000	1,052	2,975	8,148	*215	2,269	*1,489	*336	1,231	*385	*5,768	667	4,537	26.0	26.5	—	37.0
$10,000 under $25,000	2,677	7,722	46,135	*1,773	8,461	2,878	4,951	6,880	1,832	10,706	691	3,826	16.5	16.8	26.9	43.3
$25,000 under $50,000	2,584	6,068	93,885	*3,826	14,629	10,841	6,936	5,022	1,666	17,715	840	12,693	16.9	17.3	29.2	48.2
$50,000 under $100,000	1,787	3,643	128,208	*26,500	18,259	17,255	*7,470	9,055	1,224	19,011	563	9,956	19.9	20.3	28.1	40.4
$100,000 under $200,000	968	2,255	133,158	*14,294	12,712	27,752	*2,724	14,222	780	17,663	*188	*3,441	25.8	25.9	33.1	—
$200,000 under $500,000	1,167	3,736	362,862	119,978	28,857	73,262	7,510	25,028	918	32,892	249	7,866	9.7	9.9	14.6	25.6
$500,000 under $1,000,000	414	1,291	283,588	124,621	24,583	45,970	3,672	13,443	326	22,499	81	9,056	16.3	16.5	36.6	10.8
$1,000,000 under $2,000,000	126	384	179,269	102,664	23,557	19,574	1,564	—7,337	102	9,984	24	17,321	11.0	11.2	22.3	1.9
$2,000,000 under $5,000,000	82	565	229,489	87,788	38,161	40,801	2,963	—2,515	**65	**53,350	22	24,992	13.3	13.3	—	4.4
$5,000,000 under $10,000,000	21	344	142,248	82,590	6,922	32,734	*199	18,016	**	**	3	1,792	(*)	(*)	—	(*) —
$10,000,000 or more	8	37	388,911	144,948	21,510	37,630	46	11,065	**	**	—	—	(*)	(*)	—	
Transportation: Trucking and warehousing																
Total	**8,164**	**19,860**	**1,039,287**	**279,577**	**76,566**	**224,387**	**30,496**	**57,169**	**5,153**	**97,853**	**2,843**	**40,686**	**8.7**	**6.6**	**10.4**	**18.8**
No receipts reported	352	1,729	—	—	*1,940	*1,825	*215	—16,867	*13	*1,018	339	17,885	38.0	—	—	35.7
$1 under $5,000	873	2,057	3,103	*86	*305	*67	*109	—319	*540	*912	*333	*1,231	29.2	31.3	—	—
$5,000 under $10,000	*475	*973	*3,662	*165	*751	*368	*336	*—1,293	*231	*547	*244	*1,840	—	—	—	—
$10,000 under $25,000	1,478	3,210	25,742	*889	3,736	2,197	*3,266	1,975	970	5,127	*431	*3,152	22.1	22.8	40.1	—
$25,000 under $50,000	1,742	3,953	62,523	*2,917	7,875	6,433	*4,450	5,486	948	10,671	718	5,185	20.7	21.2	37.5	50.3
$50,000 under $100,000	1,382	2,833	98,593	*13,444	8,745	12,009	*7,338	10,673	1,001	13,898	*381	*3,225	23.0	23.4	33.2	—
$100,000 under $200,000	896	1,599	96,069	9,583	9,571	21,930	*2,674	10,042	514	12,250	*182	*2,208	30.2	29.8	42.0	—
$200,000 under $500,000	793	2,445	240,448	55,964	17,742	55,173	5,572	20,865	655	24,118	138	3,253	11.8	12.3	17.0	25.6
$500,000 under $1,000,000	255	652	170,312	53,411	10,927	39,254	*2,900	7,818	179	9,707	*63	*1,889	21.2	21.7	32.8	—
$1,000,000 under $2,000,000	63	145	89,310	48,803	3,425	13,656	1,196	3,597	54	4,071	*9	*474	16.0	16.7	26.6	—
$2,000,000 under $5,000,000	45	211	127,254	44,692	8,003	29,746	2,303	9,410	**48	**15,535	*7	*343	19.3	19.7	—	—
$5,000,000 under $10,000,000	6	28	43,289	36,504	586	7,042	83	1,097	**	**	—	—	(*)	(*)	—	—
$10,000,000 or more	4	25	77,984	13,719	2,960	34,689	46	4,695	**	**	—	—	(*)	(*)	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Transportation, Communication, Electric, Gas and Sanitary Services—Continued																
Transportation: Other transportation																
Total	**5,200**	**18,505**	**963,969**	**430,219**	**137,598**	**96,579**	**6,718**	**7,507**	**2,883**	**98,735**	**2,239**	**91,228**	**11.0**	**5.1**	**12.1**	**8.0**
No receipts reported	248	1,009	—	—	11,230	*888	*519	—7,398	18	4,334	232	11,730	46.9	—	57.0	10.9
$1 under $5,000	1,005	2,550	2,250	713	2,749	—	—	—4,850	155	737	850	5,587	27.5	34.0	79.4	37.3
$5,000 under $10,000	*577	*2,002	*4,486	*50	*1,538	*1,123	—	*2,524	*154	*5,221	*423	*2,697	—	—	—	—
$10,000 under $25,000	1,199	4,512	20,393	*884	4,725	*681	*1,685	4,905	862	5,579	*260	*674	24.7	25.1	36.0	—
$25,000 under $50,000	842	2,115	31,362	*709	6,754	*4,408	*2,476	—464	718	7,044	*124	*7,508	29.2	29.8	46.4	—
$50,000 under $100,000	*405	*810	*29,815	*13,056	*7,514	*5,246	*134	*—1,618	*223	*5,113	*182	*6,731	—	—	—	—
$100,000 under $200,000	*272	*858	*37,089	*4,711	*3,141	*5,822	*50	*4,180	*266	*5,413	*8	*1,233	—	—	—	—
$200,000 under $500,000	374	1,291	122,417	64,014	11,115	18,089	*1,938	4,161	263	8,774	111	4,613	16.8	17.0	28.9	39.8
$500,000 under $1,000,000	159	639	113,276	71,210	13,658	6,716	*772	5,625	141	12,792	*18	*7,167	25.6	25.4	59.4	—
$1,000,000 under $2,000,000	63	239	89,959	53,861	20,132	5,918	*388	—10,934	48	5,913	15	16,847	15.0	15.1	32.9	0.5
$2,000,000 under $5,000,000	37	354	102,235	43,696	30,158	11,055	*860	—11,925	**37	**37,815	15	24,849	17.9	17.1	—	4.4
$5,000,000 under $10,000,000	15	316	96,959	46,068	6,336	25,692	*116	16,919	**	**	*3	*1,792	(3)	(3)	—	—
$10,000,000 or more	4	12	310,927	131,229	18,550	2,941	—	6,380	**	**	—	—	(3)	(3)	—	—
Communication, electric, gas, and sanitary services																
Total	**3,496**	**12,714**	**541,357**	**98,056**	**187,279**	**90,759**	**7,691**	**—162,697**	**2,240**	**76,726**	**1,256**	**239,423**	**13.5**	**6.7**	**11.6**	**4.0**
No receipts reported	319	1,116	—	—	*25,537	*17	—	—131,432	*232	*676	*87	*132,108	43.6	—	—	—
$1 under $5,000	929	5,324	2,351	*203	*744	*227	*17	—3,528	*386	*266	*543	*3,794	28.7	33.7	—	—
$5,000 under $10,000	*77	*154	*583	*434	*24	—	—	—	*77	( )	—	—	—	—	—	—
$10,000 under $25,000	*315	*670	*6,440	*2,160	*1,016	*937	*301	*—1,227	*154	*933	*161	*2,160	—	—	—	—
$25,000 under $50,000	818	2,127	30,577	*2,574	2,820	*6,247	*1,228	4,252	*841	*8,720	*177	*4,468	29.9	30.2	—	—
$50,000 under $100,000	*82	*259	*4,607	*358	*443	*784	*924	*—207	—	—	*82	*207	—	—	—	—
$100,000 under $200,000	571	1,303	75,926	*21,471	6,547	12,558	*3,097	11,799	*425	*17,889	*148	*6,090	32.1	31.5	—	—
$200,000 under $500,000	295	982	84,839	15,586	10,858	19,929	*888	7,973	259	12,890	*36	*4,917	19.4	19.8	23.4	—
$500,000 under $1,000,000	*36	*335	*26,534	*8,707	*5,100	*7,107	*494	*—773	*30	*1,996	*6	*2,769	—	—	—	—
$1,000,000 under $2,000,000	30	116	43,182	*12,430	5,267	9,686	*34	873	*17	*3,252	*13	*2,579	22.1	22.8	—	—
$2,000,000 under $5,000,000	*9	*31	*21,032	*4,292	*2,076	*6,580	*64	*1,535	*19	**30,104	*5	**80,331	—	—	—	—
$5,000,000 under $10,000,000	8	27	49,206	10,341	63,494	7,573	466	—62,518	**	**	**	**	(3)	(3)	—	—
$10,000,000 or more	7	68	196,300	21,500	43,354	19,014	180	10,756	**	**	**	**	(3)	(3)	—	—
Wholesale and Retail Trade																
Total	**195,014**	**468,773**	**46,073,078**	**35,141,839**	**490,357**	**3,464,991**	**643,023**	**2,409,252**	**134,255**	**2,861,318**	**59,250**	**452,066**	**1.6**	**0.9**	**1.6**	**6.4**
No receipts reported	2,274	12,865	—	—	8,139	6,712	6,866	—31,499	458	1,802	1,816	33,301	17.4	—	35.4	54.3
$1 under $5,000	18,599	36,805	36,543	25,851	14,458	2,338	958	—31,901	5,089	3,073	11,378	34,974	8.7	8.0	23.5	24.8
$5,000 under $10,000	11,819	27,011	84,836	53,342	4,085	4,426	2,316	—9,527	5,910	9,939	5,755	19,466	7.9	8.1	16.8	15.5
$10,000 under $25,000	23,839	55,306	403,991	240,095	14,255	27,495	14,832	3,132	13,459	46,485	10,226	43,353	5.5	5.7	11.7	11.1
$25,000 under $50,000	26,524	57,735	988,238	617,993	20,389	65,152	29,739	67,304	17,676	119,474	8,538	52,170	5.2	5.3	9.2	16.8
$50,000 under $100,000	32,041	72,009	2,341,391	1,454,841	45,828	191,521	80,926	199,904	23,371	252,018	8,438	52,114	4.7	4.8	7.7	13.1
$100,000 under $200,000	32,611	74,302	4,641,548	3,196,242	86,309	359,468	129,922	351,292	25,134	413,751	7,167	52,458	4.6	4.7	8.8	15.7
$200,000 under $500,000	32,811	80,804	10,176,005	7,177,958	117,555	921,839	188,765	752,544	28,487	824,479	4,250	71,835	1.6	1.7	2.5	10.8
$500,000 under $1,000,000	9,687	27,370	6,629,467	4,913,885	68,708	826,794	74,871	384,888	8,590	428,187	1,051	43,299	3.3	3.3	4.8	23.7
$1,000,000 under $2,000,000	4,258	12,628	5,855,841	4,639,564	47,678	419,329	51,826	279,667	3,818	299,724	433	20,057	1.8	1.8	3.1	22.6
$2,000,000 under $5,000,000	1,834	7,894	5,337,935	4,437,921	33,562	352,563	31,706	199,701	1,691	206,484	136	6,783	5.0	4.4	4.6	13.8
$5,000,000 under $10,000,000	407	2,037	2,751,390	2,315,743	17,118	160,673	15,811	93,232	371	97,101	35	3,869	(3)	(3)	(3)	(3)
$10,000,000 or more	230	2,005	6,826,923	6,068,404	32,302	326,681	14,483	150,515	201	158,801	27	8,286	(3)	(3)	(3)	(3)

[1]This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and Retail Trade—Continued																
Wholesale trade																
Total	**32,381**	**83,886**	**16,011,459**	**13,399,309**	**133,573**	**760,041**	**156,090**	**704,315**	**23,946**	**838,352**	**8,069**	**132,037**	**4.0**	**1.7**	**3.4**	**17.5**
No receipts reported	994	5,711	—	—	7,197	*5,497	*6,372	—26,373	*356	*1,381	638	27,754	26.0	—	—	84.9
$1 under $5,000	3,626	8,790	7,740	6,141	6,146	*567	*98	—15,015	1,465	799	2,284	15,814	14.0	17.0	29.1	47.8
$5,000 under $10,000	2,111	5,301	14,908	7,686	*177	*981	*740	938	1,335	3,207	699	2,271	18.9	19.2	33.0	41.1
$10,000 under $25,000	2,592	7,340	44,023	22,154	886	4,512	*1,959	5,934	1,852	8,466	740	2,532	17.0	17.5	29.8	36.2
$25,000 under $50,000	3,802	8,420	144,956	79,900	2,612	4,227	6,820	30,578	2,953	35,085	849	4,506	13.9	14.1	20.7	35.2
$50,000 under $100,000	4,694	10,537	341,486	193,452	6,918	22,664	17,060	57,029	3,834	83,363	705	6,334	12.5	12.8	18.7	54.1
$100,000 under $200,000	3,944	9,045	597,883	410,354	11,036	41,442	22,205	52,147	3,077	69,914	867	17,767	13.1	13.4	21.1	37.6
$200,000 under $500,000	4,835	11,700	1,566,711	1,112,867	19,129	105,192	29,293	149,291	4,127	185,523	696	18,232	4.8	4.9	7.8	25.3
$500,000 under $1,000,000	2,548	6,287	1,783,857	1,437,859	17,596	114,305	16,324	96,446	2,231	112,523	304	16,077	8.6	6.7	10.2	46.9
$1,000,000 under $2,000,000	1,667	4,903	2,361,925	1,944,576	18,719	121,046	20,239	114,381	1,479	126,295	186	11,914	3.1	3.1	5.6	37.1
$2,000,000 under $5,000,000	823	3,061	2,690,047	2,332,917	14,448	125,624	14,274	99,086	855	101,371	51	2,285	9.3	7.7	6.9	18.9
$5,000,000 under $10,000,000	262	1,278	1,785,513	1,524,409	10,230	87,776	10,179	61,236	239	63,993	22	2,757	(3)	(3)	(3)	(3)
$10,000,000 or more	163	1,495	4,672,510	4,326,994	16,479	126,208	10,539	78,638	143	84,432	18	5,794	(3)	(3)	(3)	(3)
Retail trade: Total																
Total	**162,371**	**384,187**	**30,032,594**	**21,726,351**	**356,139**	**2,703,702**	**483,823**	**1,703,295**	**110,027**	**2,023,324**	**51,181**	**320,029**	**1.8**	**1.2**	**1.9**	**5.4**
No receipts reported	1,280	7,154	—	—	942	*1,215	*494	—5,126	*102	*421	1,178	5,547	23.5	—	—	28.2
$1 under $5,000	12,873	28,015	28,803	19,710	6,312	1,771	872	—16,886	3,624	2,274	9,094	19,160	7.6	9.1	30.0	22.1
$5,000 under $10,000	9,631	21,556	69,175	45,656	3,787	3,410	1,576	—10,850	4,498	6,545	5,056	17,195	6.8	9.0	19.6	16.7
$10,000 under $25,000	21,247	47,968	359,968	217,941	13,969	22,983	12,873	—2,802	11,607	38,019	9,486	40,821	5.9	6.1	12.7	11.6
$25,000 under $50,000	22,722	49,315	843,282	538,083	17,777	60,925	22,919	36,725	14,723	84,389	7,889	47,664	5.7	5.8	9.9	18.1
$50,000 under $100,000	27,270	61,318	1,994,488	1,259,520	38,843	158,234	62,104	142,507	19,460	186,287	7,733	45,780	5.1	5.2	8.2	13.0
$100,000 under $200,000	28,566	64,899	4,031,349	2,778,135	54,883	317,908	106,369	299,065	21,956	343,757	6,300	44,692	4.9	5.0	7.0	16.1
$200,000 under $500,000	27,952	69,056	8,602,531	6,061,753	96,341	816,229	159,472	602,365	24,336	658,068	3,554	55,703	1.8	1.9	2.6	11.9
$500,000 under $1,000,000	7,119	21,083	4,844,510	3,476,026	51,112	512,489	58,547	288,442	6,359	315,664	747	27,222	3.9	4.0	5.5	25.6
$1,000,000 under $2,000,000	2,588	7,719	3,490,380	2,691,769	28,927	298,231	31,587	165,167	2,336	173,310	247	8,143	2.5	2.5	3.7	12.9
$2,000,000 under $5,000,000	911	4,813	2,647,858	2,105,004	19,135	226,939	17,434	100,815	836	105,113	75	4,498	4.2	4.3	6.1	18.6
$5,000,000 under $10,000,000	145	761	965,677	791,334	6,688	72,897	5,632	31,996	132	33,108	13	1,112	(3)	(3)	(3)	(3)
$10,000,000 or more	67	510	2,154,413	1,741,410	15,825	200,473	3,944	71,877	58	74,369	9	2,492	(3)	(3)	(3)	(3)
Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers																
Total	**8,545**	**20,672**	**2,166,348**	**1,575,295**	**26,929**	**132,699**	**41,087**	**158,645**	**6,562**	**176,435**	**1,906**	**17,790**	**7.8**	**4.8**	**8.3**	**21.0**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*232	*542	*652	*438	*158	*107	—	—	—	—	*232	*694	—	—	—	—
$5,000 under $10,000	*462	*924	*3,121	*2,655	*384	*228	*120	*—1,445	—	—	*385	*1,445	—	—	—	—
$10,000 under $25,000	1,126	2,787	19,142	12,531	718	*1,175	*543	875	872	2,894	*254	*2,019	25.6	26.6	36.0	—
$25,000 under $50,000	740	1,480	26,893	18,692	*153	*1,502	*1,226	1,555	*486	*2,481	*254	*926	31.3	31.7	—	—
$50,000 under $100,000	1,255	2,895	90,278	53,687	1,518	4,914	4,275	10,929	1,063	12,904	*192	*1,975	23.2	23.8	30.3	—
$100,000 under $200,000	1,919	4,474	265,487	184,396	3,585	21,522	8,051	18,334	1,564	22,701	*355	*3,367	18.5	18.8	25.0	—
$200,000 under $500,000	1,744	4,502	542,417	383,974	7,701	45,116	10,999	46,599	1,596	50,516	148	3,817	8.0	8.3	10.2	54.0
$500,000 under $1,000,000	698	1,659	473,278	343,964	4,734	41,352	8,553	32,699	643	34,869	*55	*2,170	12.8	13.1	15.5	—
$1,000,000 under $2,000,000	267	813	353,369	264,608	4,549	29,173	5,674	22,638	241	23,598	26	960	7.8	7.9	10.0	40.3
$2,000,000 under $5,000,000	87	448	267,508	213,144	2,393	24,417	1,290	17,842	82	18,259	*5	*417	13.8	14.4	18.8	—
$5,000,000 under $10,000,000	11	110	69,442	53,242	484	8,279	*138	4,842	11	4,842	—	—	(3)	(3)	(3)	—
$10,000,000 or more	4	38	54,760	43,956	571	16,914	213	3,371	4	3,371	—	—	(3)	(3)	(3)	—

[1]This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and Retail Trade—Continued																
Retail trade: General merchandise stores																
Total	4,274	9,937	915,394	682,500	8,461	72,289	15,638	53,318	2,791	60,888	1,471	7,570	11.7	7.6	10.2	31.2
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*540	*1,080	*1,102	*562	*45	*101	—	*—202	*155	*39	*385	*241	—	—	—	—
$5,000 under $10,000	*77	*154	*492	*218	*1	—	—	*13	*77	*13	—	—	—	—	—	—
$10,000 under $25,000	*333	*666	*4,735	*3,871	*211	*1	—	*—249	*178	*255	*155	*504	—	—	—	—
$25,000 under $50,000	*484	*1,005	*20,760	*16,762	*52	*734	—	*1,443	*388	*1,832	*78	*389	—	—	—	—
$50,000 under $100,000	717	1,588	49,205	39,346	*762	*1,609	*1,649	—558	*231	*861	*486	*1,419	32.2	32.7	—	—
$100,000 under $200,000	1,095	2,567	142,731	108,372	1,208	9,182	*5,169	8,791	840	9,791	*255	*1,000	25.6	25.8	33.3	—
$200,000 under $500,000	694	1,550	217,007	158,441	2,173	16,857	*3,349	17,013	594	18,068	*88	*1,055	12.9	13.3	17.0	—
$500,000 under $1,000,000	251	781	173,823	132,952	1,292	12,669	*2,537	10,599	239	12,721	*12	*2,122	21.4	21.9	26.4	—
$1,000,000 under $2,000,000	59	212	87,276	65,364	588	8,765	866	5,364	51	5,722	*8	*358	—	—	—	—
$2,000,000 under $5,000,000	**40	**316	**125,687	**91,033	**1,487	**14,451	**947	**8,122	**40	**111,586	**4	**482	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	(*)	(*)	—	—
$10,000,000 or more	4	18	92,578	67,579	664	8,740	121	2,982	**	**	**	**				
Retail trade: Food stores: Total																
Total	21,584	48,964	5,912,641	4,744,349	52,017	392,504	66,695	239,669	16,093	274,098	5,501	34,429	5.0	2.9	4.9	13.2
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*616	*1,232	*1,681	*1,081	*206	*94	*178	*—882	*308	*107	*308	*989	—	—	—	—
$5,000 under $10,000	*618	*1,313	*4,261	*3,213	*90	*581	*78	*—1,221	*155	*157	*463	*1,378	—	—	—	—
$10,000 under $25,000	2,824	6,412	48,806	30,317	2,104	2,561	*1,333	1,602	1,775	5,406	1,049	3,804	18.3	16.8	28.5	34.0
$25,000 under $50,000	2,338	5,465	93,055	70,360	1,408	4,583	*2,451	1,235	1,465	5,407	794	4,172	18.0	18.3	29.5	42.1
$50,000 under $100,000	2,900	5,977	220,125	168,890	3,584	11,806	*4,640	6,781	2,125	12,173	772	3,392	16.1	16.3	24.4	39.7
$100,000 under $200,000	5,520	12,513	823,904	641,609	9,470	35,392	17,852	51,812	4,244	60,675	1,276	8,863	11.5	11.7	17.2	37.7
$200,000 under $500,000	4,650	10,219	1,440,812	1,149,890	12,264	85,327	17,120	75,345	4,016	80,718	621	5,373	5.1	5.2	6.9	19.7
$500,000 under $1,000,000	1,159	2,754	783,281	632,510	6,807	58,172	9,830	31,900	1,060	32,944	*99	*1,044	9.9	10.1	12.8	—
$1,000,000 under $2,000,000	733	1,844	993,493	810,365	6,410	72,670	7,046	32,541	646	35,379	87	2,838	4.6	4.7	5.8	21.4
$2,000,000 under $5,000,000	279	1,053	790,860	650,554	4,921	57,594	4,147	23,784	258	24,606	*21	*822	7.9	8.1	10.0	—
$5,000,000 under $10,000,000	33	122	218,036	177,948	1,442	17,273	1,524	6,208	28	6,577	5	369	(*)	(*)	(*)	(*)
$10,000,000 or more	16	60	494,327	407,612	3,311	46,451	*296	8,564	10	9,949	6	1,385	(*)	(*)	(*)	(*)
Retail trade: Food stores: Grocery stores																
Total	14,687	33,351	4,938,987	4,068,201	36,744	295,140	49,282	176,995	11,469	200,723	3,128	23,728	5.8	3.1	4.9	16.6
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*154	*308	*532	*342	*42	—	*23	*10	*77	*63	*77	*53	—	—	—	—
$5,000 under $10,000	*154	*308	*958	*735	—	*75	*59	*—190	*77	*70	*77	*260	—	—	—	—
$10,000 under $25,000	1,027	2,431	18,398	14,170	*555	*487	*270	259	*541	*1,272	*486	*1,013	27.0	27.6	—	—
$25,000 under $50,000	1,387	3,159	57,814	48,066	373	*1,433	*809	1,692	1,079	3,888	*231	*1,696	23.4	23.7	33.4	—
$50,000 under $100,000	2,205	4,587	171,924	141,769	1,863	5,819	*2,450	7,031	1,742	8,475	*463	*1,444	18.4	18.6	26.1	—
$100,000 under $200,000	4,253	9,891	650,718	539,751	6,322	17,540	12,929	29,216	3,182	37,043	1,071	7,827	13.2	13.3	*18.3	41.5
$200,000 under $500,000	3,598	7,815	1,123,590	924,100	8,787	54,979	12,410	51,707	3,050	56,638	535	4,931	5.9	5.9	8.1	21.1
$500,000 under $1,000,000	947	2,222	651,462	536,316	5,233	40,124	8,028	24,585	672	25,603	*75	*1,018	11.0	11.3	14.3	—
$1,000,000 under $2,000,000	661	1,657	892,874	732,121	5,489	64,582	8,531	28,294	580	30,904	81	2,610	4.9	5.0	6.1	22.3
$2,000,000 under $5,000,000	255	999	722,290	593,186	4,294	53,964	3,953	21,608	234	22,430	*21	*822	8.2	8.5	10.5	—
$5,000,000 under $10,000,000	33	122	218,036	177,948	1,442	17,273	1,524	6,208	28	6,577	5	369	(*)	(*)	(*)	(*)
$10,000,000 or more	13	52	430,391	360,697	2,344	38,964	*296	6,375	7	7,760	6	1,385	(*)	(*)	(*)	(*)

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and Retail Trade—Continued																
Retail trade: Food stores: Other food stores																
Total	6,997	15,613	973,654	678,148	15,273	97,364	17,413	62,674	4,624	73,375	2,373	10,701	9.4	7.2	12.6	21.1
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*462	*924	*1,149	*739	*164	*94	*155	*—892	*231	*44	*231	*936	—	—	—	—
$5,000 under $10,000	*464	*1,005	*3,303	*2,478	*90	*506	*17	*—1,031	*78	*87	*386	*1,118	—	—	—	—
$10,000 under $25,000	1,797	3,981	30,408	18,147	1,549	2,074	*1,063	1,343	1,234	4,134	*563	*2,791	20.5	21.2	34.3	—
$25,000 under $50,000	849	2,308	35,241	22,294	1,035	*3,150	*1,842	—657	*386	*1,519	*563	*2,176	28.1	28.5	—	—
$50,000 under $100,000	*695	*1,390	*48,201	*27,121	*1,721	*5,987	*2,390	*1,750	*386	*3,698	*309	*1,948	—	—	—	—
$100,000 under $200,000	1,267	2,822	173,186	104,858	3,148	17,852	*4,823	22,596	1,062	23,632	*205	*1,036	23.7	23.9	33.6	—
$200,000 under $500,000	1,052	2,404	317,222	225,790	3,477	30,348	4,710	23,638	966	24,080	*86	*442	10.4	10.7	13.1	—
$500,000 under $1,000,000	212	532	131,819	98,194	1,574	18,048	*1,802	7,315	188	7,341	*24	*26	23.3	23.5	28.8	—
$1,000,000 under $2,000,000	72	187	100,619	78,244	921	8,088	*517	4,247	68	4,475	*6	*228	15.2	15.8	18.3	—
$2,000,000 under $5,000,000	*24	*54	*68,570	*57,368	*627	*3,730	*194	*2,178	*24	*2,178	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	3	8	63,936	46,915	967	7,487	—	2,189	3	2,189	—	—	(*)	(*)	(*)	—
Retail trade: Automotive dealers and service stations: Total																
Total	26,080	58,470	7,875,019	6,487,548	54,664	430,373	81,521	347,800	19,181	365,070	6,794	37,270	4.3	2.5	4.3	11.4
No receipts reported	*385	*847	—	—	*63	*16	—	*—471	—	—	*385	*471	—	—	—	—
$1 under $5,000	*616	*1,463	*1,369	*1,067	*42	*1	—	*—393	*154	*146	*462	*529	—	—	—	—
$5,000 under $10,000	*563	*1,303	*3,538	*2,104	*138	—	*125	*130	*309	*437	*254	*307	—	—	—	—
$10,000 under $25,000	1,463	3,080	22,368	18,949	*587	*632	*291	—1,117	*462	*1,546	924	2,663	22.8	23.4	—	—
$25,000 under $50,000	3,029	6,523	118,140	89,026	2,442	3,495	*1,870	7,968	2,079	12,042	950	4,074	15.7	16.0	30.7	35.4
$50,000 under $100,000	3,438	7,682	250,525	180,371	3,574	9,994	7,910	17,882	2,329	22,857	1,109	4,975	14.8	15.1	27.5	38.9
$100,000 under $200,000	6,248	13,483	877,708	687,765	8,574	41,553	10,047	60,805	4,815	67,950	1,433	7,155	10.9	11.0	15.6	31.2
$200,000 under $500,000	7,129	15,359	2,202,169	1,741,696	18,380	120,321	33,736	125,525	6,180	138,482	937	10,957	4.0	4.2	5.5	20.9
$500,000 under $1,000,000	1,961	4,255	1,353,456	1,117,206	8,703	82,829	11,031	62,688	1,726	65,261	222	2,573	7.8	7.8	10.7	31.3
$1,000,000 under $2,000,000	829	2,022	1,142,209	994,630	4,783	55,715	7,255	31,762	741	33,179	85	1,417	5.1	5.0	6.5	19.5
$2,000,000 under $5,000,000	310	1,967	924,487	803,967	4,313	56,989	4,915	22,680	287	23,223	23	540	7.2	7.4	9.9	34.9
$5,000,000 under $10,000,000	79	295	524,789	455,210	3,522	32,487	2,527	10,752	*99	**21,937	**10	**1,609	(*)	(*)	—	—
$10,000,000 or more	30	191	454,281	395,557	3,563	26,291	1,814	9,576	**	**	**	**	(*)	(*)	—	—
Retail trade: Automotive dealers and service stations: Motor vehicle dealers																
Total	5,920	13,067	3,376,782	2,912,717	17,858	159,792	24,176	104,287	4,160	113,178	1,668	8,891	8.6	3.3	6.6	21.6
No receipts reported	*231	*539	—	—	*35	—	—	*—210	—	—	*231	*210	—	—	—	—
$1 under $5,000	*77	*154	*234	*120	—	*1	—	*—50	—	—	*77	*50	—	—	—	—
$5,000 under $10,000	*231	*462	*1,634	*1,436	*5	—	—	*—289	—	—	*231	*289	—	—	—	—
$10,000 under $25,000	*385	*770	*5,177	*5,328	*107	*200	—	*—861	—	—	*308	*861	—	—	—	—
$25,000 under $50,000	*454	*908	*15,026	*12,279	*634	—	—	*317	*300	*485	*154	*168	—	—	—	—
$50,000 under $100,000	1,033	2,159	78,719	54,714	971	*2,760	*1,268	5,864	897	8,130	*336	*2,266	26.9	27.5	41.7	—
$100,000 under $200,000	841	1,774	113,862	85,023	785	7,383	*1,562	7,058	818	7,081	*23	*23	29.2	29.4	40.9	—
$200,000 under $500,000	1,090	2,384	348,294	285,181	1,804	11,781	4,657	19,304	962	21,090	116	1,786	10.2	10.5	13.7	41.6
$500,000 under $1,000,000	687	1,534	498,805	431,219	2,198	19,537	2,655	22,610	579	23,854	108	1,244	12.9	13.1	19.8	33.5
$1,000,000 under $2,000,000	560	1,402	790,814	697,935	2,660	35,865	5,854	19,399	497	20,478	60	1,077	5.4	5.5	7.4	23.5
$2,000,000 under $5,000,000	243	586	723,766	639,659	3,156	35,047	4,495	15,157	225	15,620	*18	*463	8.2	8.4	10.9	—
$5,000,000 under $10,000,000	64	251	433,309	379,735	2,180	24,033	2,363	8,625	**82	18,642	**6	**454	(*)	(*)	—	—
$10,000,000 or more	24	144	367,140	320,110	3,123	23,385	1,304	7,363	**	**	**	**	(*)	(*)	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships[2]	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and Retail Trade—Continued																
Retail trade: Automotive dealers and service stations: Gasoline service stations																
Total	13,507	30,171	3,351,918	2,745,607	24,101	183,670	37,887	160,600	10,416	178,737	3,078	18,137	5.9	4.0	6.0	15.9
No receipts reported	*77	*154	—	—	—	*11	—	*—177	—	—	*77	*179	—	—	*—	—
$1 under $5,000	*154	*462	*435	*368	—	—	—	**	*77	*146	*77	*144	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	*693	*1,483	*11,043	*10,203	*336	*432	*291	*—1,313	*231	*140	*462	*1,453	—	—	—	—
$25,000 under $50,000	1,496	3,147	59,713	49,939	861	1,594	*734	2,483	931	4,640	*565	*2,157	22.4	22.7	41.7	—
$50,000 under $100,000	1,490	3,211	106,132	83,858	1,391	*3,895	*2,482	5,510	1,102	6,244	*388	*734	22.5	22.9	35.3	—
$100,000 under $200,000	3,803	8,146	544,217	445,027	3,047	18,331	*5,459	35,365	2,955	39,282	848	3,917	14.1	14.4	19.4	42.5
$200,000 under $500,000	4,557	9,834	1,403,303	1,136,225	9,800	68,998	20,351	77,013	4,027	82,097	530	5,084	4.9	5.1	6.5	25.2
$500,000 under $1,000,000	974	2,059	658,073	532,751	4,719	48,846	6,620	26,487	859	27,774	*102	*1,287	10.9	11.2	14.1	—
$1,000,000 under $2,000,000	193	444	253,261	218,861	1,576	13,526	1,022	7,175	170	7,437	*23	*262	9.1	9.2	11.9	—
$2,000,000 under $5,000,000	52	1,371	156,665	130,779	888	18,815	*368	4,190	49	4,201	*3	*11	17.2	17.5	21.8	—
$5,000,000 under $10,000,000	12	33	73,955	62,149	1,243	8,318	*30	1,654	*115	**4,778	**3	**909	(*)	(*)	—	—
$10,000,000 or more	6	47	87,121	75,447	440	2,906	510	2,213	**	**	**	**	(*)	(*)	—	—
Retail trade: Automotive dealers and service stations: Other automotive dealers																
Total	6,653	15,232	1,148,319	829,224	12,905	88,911	19,478	82,913	4,605	95,155	2,048	12,242	9.2	7.7	11.1	22.7
No receipts reported	*77	*154	—	—	*28	*5	—	*—82	—	—	*77	*82	—	—	—	—
$1 under $5,000	*385	*847	*700	*578	*42	—	—	*335	*77	*(*)	*308	*335	—	—	—	—
$5,000 under $10,000	*232	*841	*1,904	*668	*133	—	*125	*419	*309	*437	*23	*18	—	—	—	—
$10,000 under $25,000	*385	*847	*6,148	*3,420	*144	—	—	*1,057	*231	*1,406	*154	*349	—	—	—	—
$25,000 under $50,000	1,079	2,468	43,401	26,808	1,147	*1,901	*1,138	5,168	848	6,917	*231	*1,749	26.5	27.0	45.4	—
$50,000 under $100,000	815	2,292	65,574	41,799	1,212	*3,339	*4,142	6,508	*530	*8,483	*385	*1,975	28.7	29.2	—	—
$100,000 under $200,000	1,604	3,563	219,629	157,715	2,742	15,839	*3,026	18,382	1,042	21,597	*562	*3,215	21.1	21.2	31.6	—
$200,000 under $500,000	1,482	3,341	450,572	320,310	4,776	39,542	8,728	29,208	1,191	33,295	291	4,087	10.0	11.1	12.3	42.8
$500,000 under $1,000,000	300	662	198,578	153,236	1,788	14,516	*1,756	13,591	288	13,633	*12	*42	19.6	19.8	24.4	—
$1,000,000 under $2,000,000	76	176	98,134	77,834	527	6,524	*379	5,188	**89	**9,387	*15	**390	31.8	30.3	—	—
$2,000,000 under $5,000,000	*15	*30	**44,054	*33,529	*269	*3,127	*52	*3,336	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	3	11	17,525	13,326	99	2,118	134	473	**	**	**	**	(*)	(*)	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Apparel and accessory stores																
Total	11,863	28,504	1,456,343	939,782	14,748	142,810	36,734	109,924	7,111	137,848	4,552	28,922	7.3	6.1	8.5	16.7
No receipts reported	*154	*385	—	—	*6	—	—	*—89	—	—	*154	*89	—	—	—	—
$1 under $5,000	1,156	2,389	2,659	1,943	*240	*12	—	—690	*308	*145	848	1,135	25.6	28.8	—	44.2
$5,000 under $10,000	*540	*1,157	*3,940	*4,481	*7	*60	*431	*—3,562	—	—	*540	*3,562	—	—	—	—
$10,000 under $25,000	1,618	4,083	27,852	20,895	212	*636	*717	—3,123	771	1,733	847	4,856	21.7	22.3	37.8	34.8
$25,000 under $50,000	1,928	4,010	71,698	47,608	553	2,648	*3,936	2,113	1,080	5,959	848	3,846	19.6	20.1	31.5	39.1
$50,000 under $100,000	2,177	4,808	162,928	109,387	2,129	8,834	8,043	9,841	1,281	15,967	896	6,148	18.4	18.7	28.4	37.5
$100,000 under $200,000	1,984	4,419	269,742	188,435	2,548	22,249	5,537	31,685	1,762	32,728	*222	*1,043	18.5	18.6	25.4	—
$200,000 under $500,000	1,726	5,279	497,457	320,049	3,918	54,222	13,427	43,594	1,553	50,267	173	6,673	8.0	8.3	10.1	47.0
$500,000 under $1,000,000	*251	1,478	182,862	104,559	1,848	20,041	*2,473	12,745	234	13,243	*17	*498	21.1	21.4	26.2	—
$1,000,000 under $2,000,000	97	353	128,457	76,705	1,704	17,184	2,147	11,264	**122	**17,784	**7	**1,074	13.7	13.8	—	—
$2,000,000 under $5,000,000	**32	**143	**111,347	**67,700	**1,583	**16,924	**2,023	**5,446	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships[2]	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[3]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and Retail Trade—Continued																
Retail trade: Furniture and home furnishings stores																
Total	11,138	26,732	1,831,725	1,264,902	17,724	157,887	42,623	130,347	8,203	151,992	2,848	21,845	7.1	*4.9	7.2	20.2
No receipts reported	*71	*1,627	—	—	*137	*942	*419	*123	*25	*375	*46	*252	—	—	—	—
$1 under $5,000	*308	*693	*559	*721	*53	*53	—	*—469	*77	*18	*231	*485	—	—	—	—
$5,000 under $10,000	849	2,237	6,176	3,467	*847	*188	*51	282	*618	*651	*231	*369	29.9	30.4	—	—
$10,000 under $25,000	2,204	4,872	37,348	21,162	1,425	1,671	*1,100	5,004	1,487	8,306	717	3,302	18.4	19.1	35.3	38.1
$25,000 under $50,000	1,931	3,862	73,458	41,767	1,049	4,721	*2,541	4,953	1,467	10,586	*484	*5,633	19.8	20.3	32.0	—
$50,000 under $100,000	1,691	3,814	119,338	75,165	2,094	8,903	*2,826	9,463	1,126	11,826	*565	*2,363	20.9	21.3	33.0	—
$100,000 under $200,000	1,274	2,617	182,362	124,518	2,026	11,305	7,586	18,354	919	17,336	*278	*982	22.5	22.4	28.9	—
$200,000 under $500,000	2,298	5,512	707,849	488,229	6,488	64,021	17,419	54,106	2,012	58,226	274	4,120	7.0	7.3	9.2	28.0
$500,000 under $1,000,000	388	1,044	268,492	178,256	1,560	29,213	7,394	20,234	**433	**32,917	**40	**4,139	17.2	17.4	—	—
$1,000,000 under $2,000,000	85	321	109,818	72,158	839	13,712	1,494	8,544	**	**	**	**	13.7	13.9	—	—
$2,000,000 under $5,000,000	33	120	84,755	67,826	412	8,564	*1,483	5,129	33	5,129	—	—	20.4	23.8	31.3	—
$5,000,000 under $10,000,000	3	126	20,832	12,144	157	1,593	310	1,589	3	1,589	—	—	(*)	(*)	(*)	—
$10,000,000 or more	3	87	210,538	179,391	535	13,003	—	5,035	3	5,035	—	—	(*)	(*)	(*)	—
Retail trade: Eating places																
Total	23,829	87,025	3,653,341	1,796,845	85,165	775,499	58,951	243,304	15,754	312,684	7,752	69,300	5.0	3.9	5.4	12.1
No receipts reported	*338	*3,473	—	—	*352	*41	—	*—2,699	—	—	*338	*2,699	—	—	—	—
$1 under $5,000	796	1,824	2,769	1,585	*47	*440	*116	—2,507	*77	*21	*841	*2,528	30.6	33.1	—	—
$5,000 under $10,000	1,257	3,245	8,709	5,481	1,010	1,214	*87	—1,933	*616	*775	*841	*2,708	24.4	25.1	—	—
$10,000 under $25,000	3,181	7,451	57,205	31,796	3,460	7,937	*837	—4,579	1,455	4,006	1,718	8,585	15.4	15.9	26.7	25.1
$25,000 under $50,000	4,100	9,611	149,384	75,982	4,275	20,519	4,945	11,263	2,646	18,349	1,377	7,086	13.5	13.7	21.6	28.4
$50,000 under $100,000	5,440	12,643	408,319	214,045	10,452	62,170	7,818	37,445	4,369	43,306	1,071	5,861	11.7	11.9	17.3	30.6
$100,000 under $200,000	3,294	8,284	451,488	241,784	12,711	69,978	10,384	17,901	2,075	31,921	1,054	14,030	14.6	14.9	22.0	35.5
$200,000 under $500,000	3,877	12,542	1,224,395	608,152	26,256	277,974	21,615	90,191	3,209	106,363	655	16,172	5.3	5.5	7.9	27.7
$500,000 under $1,000,000	1,271	6,132	859,353	399,940	18,433	201,562	7,646	62,985	1,042	70,851	229	7,866	9.4	9.6	12.1	34.1
$1,000,000 under $2,000,000	232	1,369	300,873	130,108	6,251	68,629	3,517	25,885	210	27,158	*22	*1,273	10.1	9.7	13.7	—
$2,000,000 under $5,000,000	48	356	130,296	59,765	2,660	30,692	*1,340	5,762	38	6,254	*8	*492	19.2	19.5	25.6	—
$5,000,000 under $10,000,000	4	44	24,804	14,182	544	5,943	313	1,604	4	1,604	—	—	(*)	(*)	(*)	—
$10,000,000 or more	3	51	35,746	18,424	694	8,401	353	1,986	3	1,986	—	—	(*)	(*)	(*)	—
Retail trade: Drinking places																
Total	7,996	18,628	549,659	273,120	15,554	78,564	19,522	45,364	5,192	59,275	2,804	14,011	9.3	10.0	13.8	20.6
No receipts reported	*177	*431	—	—	*45	—	—	*—149	*77	*48	*100	*195	—	—	—	—
$1 under $5,000	*231	*462	*690	*368	*140	*258	—	*—318	*77	*500	*154	*818	—	—	—	—
$5,000 under $10,000	717	1,434	5,887	3,083	*233	*584	—	622	*485	*1,260	*232	*638	32.2	32.5	—	—
$10,000 under $25,000	1,480	3,029	25,694	13,877	1,225	2,048	*194	779	772	2,757	708	1,978	22.2	23.1	52.1	—
$25,000 under $50,000	1,477	3,262	55,910	30,442	1,723	7,410	*981	4,947	1,102	6,824	*375	*1,877	22.5	22.8	33.6	45.2
$50,000 under $100,000	2,199	8,006	157,842	74,281	4,334	20,890	8,959	11,838	1,391	17,325	808	5,487	18.2	18.6	27.0	—
$100,000 under $200,000	1,268	2,910	184,229	79,150	3,997	26,790	*8,507	14,220	887	16,518	*379	*2,298	23.2	23.6	33.5	34.7
$200,000 under $500,000	408	988	104,439	54,413	2,908	18,017	*901	10,178	390	10,898	*48	*720	18.7	17.1	20.4	—
$500,000 under $1,000,000	*24	*72	*14,336	*6,282	*533	*2,725	—	*1,352	*24	*1,352	—	—	—	—	—	—
$1,000,000 under $2,000,000	*17	*34	*20,632	*11,116	*415	*3,044	—	*1,797	*17	*1,797	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and Retail Trade—Continued																
Retail trade: Liquor stores																
Total	4,730	10,226	1,017,914	809,582	9,661	44,753	10,954	53,126	3,456	60,748	1,274	7,622	10.3	7.9	10.5	30.1
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*154	*308	*255	*192	*25	*10	—	*—97	—	—	*154	*97	—	—	—	—
$5,000 under $10,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000 under $25,000	*385	*847	*6,829	*5,267	*46	*726	*14	*—430	*154	*154	*231	*584	—	—	—	—
$25,000 under $50,000	*408	*939	*13,189	*10,359	*112	*412	*162	*946	*231	*1,474	*177	*528	—	—	—	—
$50,000 under $100,000	1,226	2,456	88,785	67,541	2,311	4,139	*2,336	—439	742	3,712	*468	*4,151	24.4	24.7	36.6	—
$100,000 under $200,000	709	1,441	118,726	92,443	1,348	*2,920	*1,838	7,831	663	8,229	*46	*298	31.2	32.0	39.9	—
$200,000 under $500,000	1,497	3,254	487,653	369,938	3,652	20,568	4,932	28,638	1,333	29,832	164	1,194	11.0	11.0	14.4	33.4
$500,000 under $1,000,000	276	806	184,883	148,549	1,303	8,957	*1,239	10,553	264	11,076	*12	*523	20.4	20.9	24.9	—
$1,000,000 under $2,000,000	56	133	77,891	64,398	575	3,979	*301	3,595	52	3,842	*4	*247	17.6	18.2	22.6	—
$2,000,000 under $5,000,000	**17	**42	**60,101	**50,755	**289	**3,042	**134	**2,429	**17	**2,429	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Retail trade: Other retail trade																
Total	42,432,	95,009	4,653,611	3,152,378	71,219	415,324	110,098	322,898	25,684	404,368	16,281	81,470	3.9	3.1	4.9	13.5
No receipts reported	*155	*391	—	—	*339	*216	*75	*—1,841	—	—	*155	*1,841	*69.8	—	—	*28.4
$1 under $5,000	8,224	18,022	17,067	11,757	5,356	697	*578	—10,344	2,468	1,300	5,679	11,644	9.5	11.6	33.1	32.5
$5,000 under $10,000	4,548	9,789	33,051	20,944	1,077	*555	*706	—3,536	2,238	3,252	2,310	6,788	12.9	13.2	27.3	24.4
$10,000 under $25,000	6,633	14,741	110,189	59,156	3,361	5,596	7,639	—1,564	3,671	10,962	2,885	12,526	10.6	11.0	23.2	21.3
$25,000 under $50,000	6,309	13,158	220,795	137,095	6,010	14,901	4,827	302	3,781	19,435	2,372	19,133	10.9	11.1	19.8	38.0
$50,000 under $100,000	6,225	13,669	447,122	276,806	8,085	35,175	15,448	37,325	4,800	47,336	1,348	10,011	10.9	11.1	18.3	31.8
$100,000 under $200,000	5,267	12,191	714,970	433,665	11,414	58,035	30,400	70,232	4,187	75,888	1,002	5,656	11.8	12.0	15.3	37.4
$200,000 under $500,000	3,929	9,851	1,198,333	788,971	16,602	115,806	35,974	111,078	3,483	116,700	446	5,622	5.6	5.7	7.4	25.3
$500,000 under $1,000,000	840	2,102	570,846	412,008	7,899	54,701	7,844	42,687	777	49,595	*63	*6,908	11.8	12.0	19.1	—
$1,000,000 under $2,000,000	213	618	276,242	202,317	2,755	25,361	3,285	21,777	204	21,950	*7	*173	8.8	8.9	12.1	—
$2,000,000 under $5,000,000	73	376	188,406	132,343	1,439	20,028	1,571	11,560	59	12,728	*14	*1,168	14.5	14.6	21.2	—
$5,000,000 under $10,000,000	10	48	72,967	53,297	518	*5,649	*663	5,127	10	5,127	—	—	(*)	(*)	(*)	—
$10,000,000 or more	6	55	801,523	624,019	6,364	78,607	888	40,095	6	40,095	—	—	(*)	(*)	(*)	—
Finance, Insurance, and Real Estate																
Total	446,968	3,250,369	37,632,363	4,012,097	5,998,739	2,071,045	545,151	—2,268,511	235,295	5,816,550	210,043	6,085,061	0.8	1.0	1.5	2.5
No receipts reported	41,608	332,574	—	—	27,483	2,650	58,680	—1,519,508	—	—	41,608	1,519,508	3.6	—	—	10.1
$1 under $5,000	123,056	637,184	238,520	2,804	91,158	6,888	7,545	—504,951	59,308	65,189	62,895	570,140	2.2	2.9	4.8	5.9
$5,000 under $10,000	56,900	262,333	410,669	3,693	97,322	3,668	7,410	—99,809	35,829	123,694	20,994	223,503	3.3	3.4	5.1	9.2
$10,000 under $25,000	78,163	329,067	1,237,989	30,100	247,038	13,354	18,864	18,106	51,445	385,655	24,408	367,549	2.6	2.7	4.0	5.7
$25,000 under $50,000	52,031	262,577	1,847,990	38,387	361,146	38,226	25,364	83,642	33,600	509,863	18,198	426,221	2.7	2.8	4.6	8.1
$50,000 under $100,000	37,134	250,988	2,816,847	107,378	507,164	100,666	53,022	115,631	23,480	613,287	13,631	497,656	3.0	3.0	5.2	4.6
$100,000 under $200,000	27,171	217,798	3,811,585	205,160	775,881	187,004	63,636	—71,528	15,680	661,658	11,488	733,186	3.1	3.1	5.9	4.1
$200,000 under $500,000	21,117	402,490	6,570,789	435,959	1,405,958	358,190	79,272	—382,677	10,730	891,756	10,378	1,274,433	2.3	2.2	4.8	2.5
$500,000 under $1,000,000	6,872	160,886	4,706,807	439,758	923,385	272,438	32,896	—355,909	2,881	520,693	3,977	876,602	2.8	2.7	6.1	3.5
$1,000,000 under $2,000,000	3,003	122,724	4,144,125	559,970	654,253	220,505	47,840	—87,586	1,423	504,295	1,555	591,881	3.7	4.5	4.7	3.1
$2,000,000 under $5,000,000	1,458	188,840	4,254,951	866,639	536,344	234,876	42,710	—29,274	754	582,175	700	611,449	5.6	5.2	5.1	16.8
$5,000,000 under $10,000,000	316	58,532	2,175,989	457,781	202,039	120,921	22,049	169,119	177	343,947	137	174,828	2.6	3.0	0.4	2.7
$10,000,000 or more	159	24,378	5,616,302	866,288	169,568	533,659	85,863	396,233	88	614,338	70	218,105	(*)	(*)	(*)	(*)

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, Insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, Insurance, and Real Estate—Continued																
Finance: Total																
Total	106,878	1,412,207	5,568,751	367,810	88,157	598,720	223,184	54,521	61,242	2,029,037	44,924	1,974,518	2.2	1.3	2.6	7.9
No receipts reported	22,568	207,921	—	—	3,719	*1,781	5,641	—1,022,238	—	—	22,568	1,022,238	5.0	—	—	14.4
$1 under $5,000	51,401	369,959	66,258	*262	16,001	4,946	5,279	—273,589	33,499	38,345	17,435	311,934	3.5	5.1	8.5	9.6
$5,000 under $10,000	9,093	100,340	66,121	*333	7,261	930	1,351	—48,576	7,786	40,792	1,307	89,368	7.7	7.7	9.3	20.7
$10,000 under $25,000	11,062	103,500	178,076	5,470	8,334	3,829	5,427	10,677	9,045	105,810	1,862	95,133	6.2	6.4	7.4	12.2
$25,000 under $50,000	5,262	76,974	174,166	*1,710	5,415	2,696	5,509	11,797	4,527	106,872	679	95,075	8.4	8.1	10.1	27.2
$50,000 under $100,000	3,279	86,542	225,313	*5,682	7,413	15,665	13,294	36,261	2,739	125,511	540	89,250	10.2	9.9	11.1	9.4
$100,000 under $200,000	1,876	48,668	257,090	15,472	8,437	6,845	16,402	45,112	1,657	132,504	217	87,392	11.5	11.5	13.9	15.1
$200,000 under $500,000	1,321	100,235	421,824	21,366	11,042	25,809	15,502	164,578	1,106	229,049	206	84,471	7.3	7.5	9.1	7.1
$500,000 under $1,000,000	442	81,991	292,725	*6,461	3,061	7,570	11,044	158,678	398	197,204	35	38,526	11.0	10.2	11.5	48.1
$1,000,000 under $2,000,000	288	71,329	409,687	18,848	4,684	23,153	24,066	211,661	241	242,220	33	30,559	6.2	6.2	7.6	17.5
$2,000,000 under $5,000,000	168	120,468	498,356	10,449	1,674	46,105	22,647	278,408	150	312,625	17	34,217	6.8	6.6	8.5	26.5
$5,000,000 under $10,000,000	57	26,133	394,064	*41,793	2,401	37,600	13,940	195,013	49	197,739	8	2,726	(*)	(*)	(*)	(*)
$10,000,000 or more	63	18,151	2,585,069	*239,954	8,715	421,991	83,062	286,739	45	300,366	17	13,627	(*)	(*)	(*)	(*)
Finance: Banking, and credit agencies other than banks																
Total	2,756	15,858	551,243	182,126	5,552	33,946	9,069	42,916	2,323	47,850	410	4,934	14.2	3.1	13.0	28.7
No receipts reported	*107	*215	—	—	*302	—	—	*—1,094	—	—	*107	*1,094	—	—	—	—
$1 under $5,000	824	2,938	2,088	—	*123	*15	*31	678	696	884	*128	*206	29.6	33.5	41.3	—
$5,000 under $10,000	*278	*1,025	*1,798	—	—	—	—	*421	*255	*1,266	*23	*845	—	—	—	—
$10,000 under $25,000	518	2,729	10,174	*155	*1,033	*518	*853	1,329	394	2,578	*124	*1,249	32.4	34.5	35.8	—
$25,000 under $50,000	332	2,170	10,932	—	*17	*8	*690	4,151	303	4,550	*6	*399	37.4	35.6	37.1	—
$50,000 under $100,000	411	2,232	29,816	*35	*836	*4,844	*2,480	12,416	406	12,974	*5	*558	35.4	34.5	35.2	—
$100,000 under $200,000	169	1,941	21,761	*1,233	*1,086	*2,661	*706	8,195	169	8,195	—	—	33.2	33.6	33.8	—
$200,000 under $500,000	94	790	31,553	*4,910	804	4,243	*2,141	6,606	*91	*7,969	*17	*583	30.4	31.5	—	—
$500,000 under $1,000,000	*13	*464	*9,489	*2,197	*148	*564	*276	*819	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	3	6	4,285	—	4	261	58	2,018	*6	*5,348	—	—	(*)	—	—	—
$2,000,000 under $5,000,000	4	1,268	9,903	—	16	392	12	3,289	**	**	**	**	(*)	(*)	—	—
$5,000,000 under $10,000,000	**3	**77	**419,444	**173,596	**1,385	**20,240	**1,822	**4,068	**3	**4,068	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Finance: Security, commodity brokers, and services																
Total	2,441	23,703	2,461,756	5,342	11,290	518,617	141,059	207,742	1,297	299,509	1,141	91,767	13.9	1.3	4.7	14.9
No receipts reported	378	1,118	—	—	—	*152	*10	—24,129	—	—	378	24,129	37.0	—	—	—
$1 under $5,000	681	5,094	640	—	*20	—	*12	—3,299	261	322	*400	*3,621	32.9	47.0	61.4	39.7
$5,000 under $10,000	102	1,136	947	—	764	—	*94	—1370	94	310	*8	*1680	75.3	79.3	68.3	—
$10,000 under $25,000	432	1,558	6,130	—	*217	*411	*134	1,074	311	3,581	121	2,507	36.6	35.7	44.4	—
$25,000 under $50,000	141	775	5,028	—	*48	*1,342	*74	—1,769	51	1,442	*90	*3,211	57.5	55.3	40.2	39.6
$50,000 under $100,000	174	797	12,853	—	*21	*778	*2,275	2,972	121	5,728	*53	*2,756	43.4	53.3	71.6	—
$100,000 under $200,000	69	1,320	10,808	—	*165	*449	*1,732	2,538	61	4,919	*8	*2,321	38.3	42.1	39.4	—
$200,000 under $500,000	205	2,036	67,143	*527	667	10,994	6,441	9,851	*241	**42,192	*38	**12,684	21.0	21.3	—	—
$500,000 under $1,000,000	74	2,947	50,977	—	*67	3,918	*2,370	19,657	**	**	**	**3,607	31.6	30.6	—	—
$1,000,000 under $2,000,000	75	747	111,391	—	486	20,049	13,153	23,974	**105	**77,404	**25	**27,050	12.1	12.3	—	—
$2,000,000 under $5,000,000	58	3,468	174,178	*1,369	669	44,482	19,937	26,380	**	**	**	**	10.0	9.7	—	—
$5,000,000 under $10,000,000	22	544	158,166	*682	527	31,582	12,904	23,624	**52	**163,611	**20	**11,806	(*)	(*)	—	—
$10,000,000 or more	50	2,172	1,863,495	*2,765	7,619	404,660	81,923	126,179	**	**	**	**	(*)	(*)	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, Insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)[3]	(16)
Finance, Insurance, and Real Estate—Continued																
Finance: Holding and investment companies																
Total	101,681	1,372,844	2,555,752	180,342	71,315	45,957	73,058	−196,137	57,822	1,681,878	43,373	1,877,815	2.3	2.5	2.9	8.3
No receipts reported	22,083	206,588	—	—	3,417	*1,629	5,631	−997,015	—	—	22,083	997,015	5.1	—	—	14.7
$1 under $5,000	49,918	361,927	63,530	*262	15,858	4,931	5,236	−270,968	32,542	37,139	18,907	308,107	3.8	5.1	8.8	9.7
$5,000 under $10,000	8,713	98,179	63,376	*333	6,477	930	1,257	−47,627	7,437	39,216	1,276	86,843	7.8	7.8	9.5	21.2
$10,000 under $25,000	10,112	99,215	161,772	5,315	7,064	2,900	4,440	8,274	8,340	99,651	1,617	91,377	6.4	6.5	7.7	12.7
$25,000 under $50,000	4,789	74,029	158,206	*1,710	5,350	1,348	4,745	9,415	4,173	100,880	583	91,465	8.7	8.4	10.5	28.2
$50,000 under $100,000	2,694	83,513	182,844	*5,847	6,556	10,043	8,539	20,873	2,212	106,809	482	85,936	10.7	10.2	11.7	8.5
$100,000 under $200,000	1,638	45,405	224,521	14,239	7,186	3,535	13,964	34,319	1,427	119,390	209	85,071	12.6	12.6	15.1	15.5
$200,000 under $500,000	1,022	97,409	323,128	15,929	9,771	10,372	6,920	148,121	856	203,373	157	55,252	7.9	8.2	9.9	8.2
$500,000 under $1,000,000	355	78,580	232,259	*4,284	2,848	3,066	8,398	138,202	316	172,719	30	34,517	11.9	10.9	12.2	53.7
$1,000,000 under $2,000,000	206	70,578	294,011	18,846	4,194	2,843	10,855	185,669	180	207,410	19	21,741	7.3	7.9	8.3	23.7
$2,000,000 under $5,000,000	106	115,732	314,277	*9,081	989	*1,231	*2,698	248,739	100	264,685	*5	*15,946	9.2	9.1	9.6	*4.5
$5,000,000 under $10,000,000	34	25,552	226,034	*41,103	*1,585	*3,109	*373	170,773	31	171,922	**5	**4,545	(*)	(*)	(*)	(*)
$10,000,000 or more	11	15,939	311,994	*63,593	—	—	—	155,088	8	158,484	**	**	(*)	(*)	(*)	—
Insurance agents, brokers, and service																
Total	8,410	25,965	2,291,915	184,062	11,790	208,604	50,879	512,049	7,363	536,626	728	24,577	8.6	2.9	5.0	21.8
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	(*)	—	—	—
$1 under $5,000	972	2,223	2,114	—	*91	—	*147	−2,755	*618	*1,121	*200	*3,876	27.5	31.2	—	—
$5,000 under $10,000	*540	*1,313	*4,007	—	*88	*607	*12	*1,250	*462	*2,095	*78	*845	—	—	—	—
$10,000 under $25,000	1,313	4,728	20,871	*1,087	221	*1,228	*2,397	8,380	1,158	8,461	*77	*81	24.1	25.1	29.2	—
$25,000 under $50,000	1,680	3,923	58,249	*1,756	1,244	4,338	*5,020	25,995	1,483	27,014	*100	*1,019	20.9	21.1	25.4	—
$50,000 under $100,000	1,580	3,252	110,525	*5,704	1,194	22,900	*8,672	36,078	1,403	40,497	*177	*4,418	20.8	20.7	24.7	—
$100,000 under $200,000	1,211	2,746	174,661	*21,397	2,685	26,152	11,308	87,285	**1,947	**132,066	**75	*1,360	21.6	22.1	—	—
$200,000 under $500,000	811	2,329	236,390	50,110	2,999	43,403	15,776	63,421	**	**	**	**	12.0	12.3	—	—
$500,000 under $1,000,000	210	2,818	139,438	23,470	1,257	27,268	*1,427	39,948	197	40,792	*13	*844	22.0	22.1	24.2	*96.1
$1,000,000 under $2,000,000	68	1,501	91,539	27,724	414	18,773	3,353	14,707	53	15,103	*5	*396	16.6	16.6	24.4	—
$2,000,000 under $5,000,000	29	195	74,485	*18,307	232	*8,506	*1,813	11,616	29	11,616	—	—	23.4	24.4	29.9	—
$5,000,000 under $10,000,000	9	388	82,937	2,695	130	*9,907	*954	*19,737	7	19,737	—	—	(*)	(*)	(*)	—
$10,000,000 or more	9	549	1,316,699	31,812	1,235	*48,019	—	*226,386	6	238,124	3	11,738	(*)	(*)	(*)	(*)
Real Estate: Total																
Total	331,700	1,812,197	29,771,697	3,480,225	5,898,792	1,263,521	271,088	−2,835,081	166,790	3,250,887	164,391	6,085,968	1.0	1.2	1.9	2.1
No receipts reported	19,040	124,653	—	—	23,784	869	53,039	−497,270	—	—	19,040	497,270	—	—	—	8.7
$1 under $5,000	70,683	265,002	170,148	2,542	75,066	1,942	2,119	−226,607	25,191	25,723	45,260	254,330	3.0	3.5	7.1	6.2
$5,000 under $10,000	47,267	160,880	340,541	3,360	69,973	2,131	8,047	−52,483	27,581	80,807	19,609	133,290	3.7	3.8	8.2	8.7
$10,000 under $25,000	63,788	220,839	1,039,042	23,543	238,483	8,297	11,040	−951	41,242	271,384	22,469	272,335	2.9	3.0	4.8	6.4
$25,000 under $50,000	45,109	181,680	1,615,575	32,921	354,487	29,192	14,835	45,850	27,590	375,977	17,419	330,127	2.9	2.9	5.2	6.9
$50,000 under $100,000	32,275	181,192	2,260,809	95,992	498,557	82,101	31,056	43,291	19,338	447,279	12,914	403,988	3.1	3.1	6.1	5.3
$100,000 under $200,000	24,084	166,386	3,379,834	168,291	764,759	134,007	35,926	−183,825	12,813	461,863	11,271	645,788	3.2	3.2	6.3	4.1
$200,000 under $500,000	18,985	299,926	5,912,575	364,483	1,391,917	289,178	47,994	−610,876	8,887	597,932	10,098	1,208,808	2.5	2.4	5.9	2.6
$500,000 under $1,000,000	6,220	76,077	4,274,644	409,807	919,087	237,600	20,425	−554,335	2,286	282,697	3,929	837,232	2.8	2.8	7.0	2.9
$1,000,000 under $2,000,000	2,651	49,894	3,642,899	513,400	849,155	180,579	20,421	−313,954	1,129	249,972	1,517	563,926	4.2	5.0	5.8	3.2
$2,000,000 under $5,000,000	1,261	68,179	3,682,108	838,083	934,436	190,262	18,250	−319,296	575	257,934	686	577,232	6.5	5.9	5.0	17.8
$5,000,000 under $10,000,000	250	32,011	1,718,988	413,281	189,508	73,714	7,155	−45,531	121	126,471	129	172,102	3.3	3.8	1.2	2.8
$10,000,000 or more	87	5,878	1,714,534	594,522	159,618	63,549	2,781	−116,892	37	75,848	50	192,740	(*)	(*)	(*)	(*)

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, Insurance, and Real Estate—Continued																
Real estate: Operators and lessors of buildings																
Total	273,444	1,519,658	23,922,092	275,795	5,697,610	991,493	177,198	−2,730,215	135,340	2,380,100	137,822	5,110,315	1.2	1.1	2.2	1.3
No receipts reported	8,972	87,838	—	—	18,432	368	48,792	−291,116	—	—	8,972	291,116	7.6	—	—	11.2
$1 under $5,000	57,806	190,844	146,214	956	68,812	1,301	1,449	−167,303	20,081	19,247	37,371	186,550	3.4	3.9	8.1	7.6
$5,000 under $10,000	40,953	130,605	295,853	*1,075	84,755	1,082	4,998	−44,028	23,084	64,276	17,792	108,304	4.0	4.1	6.9	7.6
$10,000 under $25,000	54,341	186,362	888,648	3,165	225,943	4,437	4,210	−15,197	33,315	206,718	20,426	221,915	3.2	3.2	5.3	6.6
$25,000 under $50,000	38,697	149,230	1,384,172	3,372	340,553	16,384	11,475	−7,663	22,547	278,237	16,127	285,900	3.0	3.0	5.6	7.0
$50,000 under $100,000	26,977	140,570	1,902,173	8,980	483,110	37,133	12,830	−37,834	15,106	322,063	11,848	359,897	3.2	3.2	6.2	5.1
$100,000 under $200,000	20,580	153,562	2,900,413	9,231	745,220	100,389	17,432	−240,621	10,335	353,632	10,245	594,253	3.2	3.2	6.3	4.3
$200,000 under $500,000	18,763	289,406	5,243,401	57,563	1,371,098	244,197	30,515	−657,132	7,197	484,788	9,566	1,141,920	2.6	2.5	6.6	2.7
$500,000 under $1,000,000	5,344	87,974	3,668,584	31,532	905,462	211,692	15,596	−553,229	1,837	220,793	3,502	774,022	2.6	2.6	6.9	2.8
$1,000,000 under $2,000,000	2,133	46,943	2,924,051	44,306	634,792	149,104	15,469	−331,719	789	158,917	1,344	490,636	5.0	6.1	6.7	3.5
$2,000,000 under $5,000,000	856	61,899	2,485,896	49,039	488,467	135,927	10,713	−236,883	360	163,081	496	399,964	2.2	2.0	5.6	1.8
$5,000,000 under $10,000,000	170	29,389	1,165,880	53,220	187,739	54,058	2,745	−69,453	71	69,090	99	138,543	4.7	5.5	2.2	3.2
$10,000,000 or more	52	5,038	896,807	*13,356	143,227	35,421	*974	−78,037	18	39,258	34	117,295	(*)	(*)	(*)	(*)
Real estate: Lessors, other than buildings																
Total	25,637	131,268	539,388	59,052	58,923	8,571	3,924	60,834	15,941	230,598	8,619	169,764	4.7	6.5	6.7	9.1
No receipts reported	1,194	8,170	—	—	2,765	*20	*480	−17,989	—	—	1,194	17,989	19.6	—	—	27.9
$1 under $5,000	9,691	61,242	17,281	651	4,816	*272	*269	−44,381	3,670	4,929	5,944	49,310	7.7	9.7	17.1	11.4
$5,000 under $10,000	4,152	20,837	28,778	941	3,240	*246	*237	−14,55	3,180	11,566	972	13,021	12.4	12.5	17.1	20.2
$10,000 under $25,000	5,554	21,615	89,871	6,154	9,223	1,440	*773	23,520	4,856	45,890	698	22,370	10.6	10.9	13.0	32.5
$25,000 under $50,000	2,709	10,076	93,334	7,370	8,778	*485	*168	38,162	2,367	52,400	342	16,238	14.5	14.7	17.2	48.8
$50,000 under $100,000	1,520	8,050	104,646	8,712	8,459	841	*1,274	35,930	1,269	50,551	251	14,621	17.4	17.3	21.6	34.9
$100,000 under $200,000	514	1,913	68,525	*8,648	8,578	1,067	*71	8,920	364	26,039	150	18,119	22.5	21.3	33.5	27.5
$200,000 under $500,000	255	1,003	73,768	*11,021	7,021	*1,631	*515	21,050	209	27,166	46	6,116	22.6	22.1	30.5	30.8
$500,000 under $1,000,000	19	108	12,632	*2,510	*2,354	*20	*81	−2,554	*5	*2,194	*14	*4,748	33.3	30.7	—	—
$1,000,000 under $2,000,000	21	209	26,484	*3,678	*1,370	*1,455	—	5,890	*17	*7,867	4	1,977	33.0	32.1	—	(*)
$2,000,000 under $5,000,000	*8	*43	*24,067	*7,367	*2,319	*1,094	*38	*−2,259	*4	*1,996	*4	*4,255	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate: Real estate agents, brokers and managers																
Total	17,478	77,813	1,660,113	712,600	57,150	152,310	60,178	−38,959	7,989	216,124	9,331	255,083	5.7	5.3	10.5	11.3
No receipts reported	4,395	27,421	—	—	*673	*28	*2,008	−101,616	—	—	4,395	101,616	10.7	—	—	24.8
$1 under $5,000	1,795	6,565	3,048	*827	861	*125	*381	−10,283	*388	*268	1,408	10,543	19.1	25.4	—	30.0
$5,000 under $10,000	1,386	3,484	10,012	*1,050	1,324	*526	*692	−2,268	740	2,624	646	4,892	22.0	22.5	38.3	31.8
$10,000 under $25,000	2,358	6,458	36,433	5,321	2,292	*1,902	*3,961	−416	1,394	10,270	867	10,686	16.9	17.6	28.9	28.8
$25,000 under $50,000	1,957	4,969	73,750	4,247	3,707	8,188	*1,134	10,003	1,338	21,323	542	11,320	18.1	18.4	27.0	38.5
$50,000 under $100,000	2,287	7,071	165,813	43,783	5,239	16,375	*12,992	14,803	1,741	35,435	546	20,632	16.7	17.1	33.2	45.0
$100,000 under $200,000	1,819	5,826	247,328	65,217	6,993	20,311	16,695	45,725	1,338	51,983	481	6,258	17.9	17.8	29.3	26.3
$200,000 under $500,000	964	4,062	286,069	87,143	6,440	38,768	15,138	16,528	782	40,599	182	24,071	10.7	11.0	18.1	26.0
$500,000 under $1,000,000	288	3,105	179,801	91,041	4,005	18,229	*1,482	−485	134	14,787	154	15,272	30.8	27.6	43.1	29.4
$1,000,000 under $2,000,000	127	1,039	183,044	99,006	7,741	18,368	2,128	−342	86	17,175	38	17,517	11.2	11.2	16.8	16.7
$2,000,000 under $5,000,000	78	5,026	209,967	118,790	8,193	22,831	1,379	2,112	42	13,293	36	11,181	13.8	13.5	20.8	16.5
$5,000,000 under $10,000,000	18	2,287	107,886	64,878	7,397	*5,214	*1,943	−9,066	4	4,778	12	13,844	(*)	(*)	(*)	(*)
$10,000,000 or more	8	397	157,182	131,497	2,485	1,347	248	−3,654	4	3,591	4	7,245	(*)	(*)	(*)	(*)

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, Insurance, and Real Estate—Continued																
Real estate: Other real estate																
Total	15,141	83,460	3,650,108	2,412,778	85,109	111,147	29,787	−126,741	7,520	424,065	7,619	550,806	5.6	6.2	6.2	18.9
No receipts reported	4,479	23,226	—	—	1,894	453	1,759	−86,549	—	—	4,479	86,549	11.1	—	—	14.3
$1 under $5,000	1,591	6,251	3,605	*308	777	*244	—	−6,640	1,054	1,281	537	7,821	20.4	25.2	34.8	22.0
$5,000 under $10,000	776	5,754	5,898	*294	*654	*177	*120	−4,732	577	2,341	*199	*7,073	27.6	27.7	37.8	—
$10,000 under $25,000	1,535	8,404	24,090	6,903	1,025	*518	*2,096	−8,858	1,077	8,506	458	17,364	19.7	20.0	27.3	29.6
$25,000 under $50,000	1,746	17,405	64,319	17,932	1,449	*4,135	*2,060	7,348	1,338	24,017	408	16,669	18.5	19.0	24.4	38.3
$50,000 under $100,000	1,491	5,501	108,177	34,517	1,749	7,752	*3,960	30,392	1,222	39,230	269	8,838	17.0	17.6	23.9	23.1
$100,000 under $200,000	1,171	5,083	163,568	85,195	3,968	12,240	*1,728	4,051	776	30,209	395	26,158	16.2	15.9	23.2	19.2
$200,000 under $500,000	1,003	5,454	309,337	208,756	7,358	4,582	1,826	8,876	699	45,379	304	36,501	12.1	11.2	15.6	11.9
$500,000 under $1,000,000	569	4,890	393,627	264,724	7,246	7,658	3,266	1,733	310	44,823	259	43,190	12.0	12.0	24.1	21.3
$1,000,000 under $2,000,000	370	1,703	509,320	366,410	5,252	11,654	2,824	12,217	237	63,013	131	50,796	7.0	6.8	13.4	8.6
$2,000,000 under $5,000,000	319	1,211	962,178	662,887	35,459	20,410	8,120	−82,268	168	79,584	150	161,832	24.6	21.9	11.2	63.1
$5,000,000 under $10,000,000	64	335	445,442	295,183	4,372	14,442	2,457	32,888	46	52,603	18	19,715	3.8	2.8	(*)	10.0
$10,000,000 or more	27	243	660,545	449,669	13,906	26,881	*1,561	−35,201	15	32,999	12	68,200	(*)	(*)	(*)	(*)
Services																
Total	207,248	876,915	32,056,952	4,357,323	2,114,488	7,607,275	1,126,888	7,802,578	145,639	9,568,258	58,812	1,763,680	1.6	1.0	1.5	3.4
No receipts reported	12,295	60,966	—	—	133,638	50,205	25,155	−246,367	2,576	75,759	8,562	322,126	7.3	—	21.1	10.1
$1 under $5,000	28,503	84,616	61,542	15,158	119,093	5,254	3,353	−155,947	12,204	15,067	15,290	171,014	5.0	6.2	12.0	18.0
$5,000 under $10,000	16,387	43,894	119,145	20,949	31,185	8,063	6,800	−30,829	9,835	29,217	6,244	60,046	6.7	6.8	10.6	22.8
$10,000 under $25,000	31,625	77,120	533,530	98,514	69,770	59,070	32,537	69,892	22,864	148,580	8,198	78,688	4.7	4.9	7.5	15.1
$25,000 under $50,000	30,062	76,620	1,087,147	204,291	108,049	124,608	72,342	198,409	22,515	295,370	7,243	96,961	4.8	4.9	7.0	15.5
$50,000 under $100,000	32,377	82,494	2,307,993	448,389	160,435	348,217	136,506	542,792	26,624	631,998	5,648	89,206	4.6	4.7	8.3	13.5
$100,000 under $200,000	26,086	81,914	3,702,353	535,936	203,174	828,405	186,381	1,106,411	22,934	1,237,135	2,997	130,724	5.0	5.1	8.7	13.6
$200,000 under $500,000	20,127	70,912	6,100,886	744,275	252,399	1,172,376	288,677	2,012,269	17,798	2,152,864	2,216	140,595	2.2	2.2	2.8	9.9
$500,000 under $1,000,000	5,874	36,060	4,001,598	517,175	217,192	968,484	105,754	1,151,999	5,211	1,306,412	663	154,413	4.2	4.2	5.4	8.8
$1,000,000 under $2,000,000	2,242	20,642	3,090,924	426,770	219,475	770,929	66,633	718,856	1,804	888,604	424	169,748	2.5	2.5	3.5	8.4
$2,000,000 under $5,000,000	1,167	17,123	3,523,232	599,931	288,191	920,776	62,575	677,655	912	883,100	247	205,445	3.4	3.5	5.1	2.7
$5,000,000 under $10,000,000	324	10,072	2,173,329	255,838	156,176	597,706	39,770	442,695	259	529,785	64	87,090	(*)	(*)	(*)	(*)
$10,000,000 or more	179	14,482	5,355,113	490,097	157,511	1,953,182	120,195	1,314,743	163	1,372,367	16	57,624	(*)	(*)	(*)	(*)
Hotels and other lodging places: Total																
Total	14,917	69,360	3,088,658	683,773	358,517	566,091	37,323	−62,225	8,034	294,871	6,575	357,096	5.7	2.9	5.4	4.4
No receipts reported	701	3,327	—	—	6,629	*82	*606	−17,582	*177	*5,671	524	23,253	28.4	—	—	10.3
$1 under $5,000	1,054	2,882	2,971	*65	1,371	*113	*161	−4,004	*154	*129	746	4,133	26.4	29.7	—	35.6
$5,000 under $10,000	1,328	4,597	10,431	*303	2,833	*552	*207	−1,840	*641	*1,375	*533	*3,215	23.3	23.8	—	—
$10,000 under $25,000	2,526	8,698	42,355	3,025	8,629	2,551	*664	−2,872	1,295	5,328	1,231	8,200	16.2	16.4	31.1	27.3
$25,000 under $50,000	2,810	11,100	101,776	9,573	18,487	10,838	2,850	515	1,661	16,453	1,149	15,938	14.5	14.5	26.5	37.0
$50,000 under $100,000	2,206	8,574	155,927	15,357	25,940	18,192	3,845	12,826	1,555	27,920	651	15,094	14.5	14.9	23.8	26.6
$100,000 under $200,000	1,868	12,247	269,161	27,868	46,072	43,808	6,858	3,964	1,197	39,737	671	35,773	12.9	13.0	21.8	26.8
$200,000 under $500,000	1,335	9,054	413,680	53,953	48,480	73,562	8,481	16,921	852	49,637	483	32,716	10.3	9.9	14.6	18.1
$500,000 under $1,000,000	485	3,195	348,632	81,363	43,276	86,348	4,069	−16,386	236	21,905	249	38,291	12.4	12.6	23.6	13.0
$1,000,000 under $2,000,000	340	4,249	459,343	112,246	49,999	115,359	3,218	−27,668	160	25,731	180	53,399	8.7	6.8	12.4	8.7
$2,000,000 under $5,000,000	198	2,715	589,346	170,401	63,852	153,475	4,118	−58,420	74	20,204	124	78,624	6.6	6.0	18.5	4.8
$5,000,000 under $10,000,000	45	532	293,503	69,449	27,725	78,457	1,817	−20,333	17	11,215	28	31,548	(*)	(*)	(*)	(*)
$10,000,000 or more	21	120	399,533	160,162	15,124	82,758	*449	52,654	15	69,566	6	16,912	(*)	(*)	(*)	(*)

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Hotels and other lodging places: Motels, motor hotels, and tourist courts																
Total	8,163	37,915	1,551,371	297,298	187,345	329,639	21,578	5,329	4,611	139,168	3,575	133,840	7.5	4.3	9.0	8.6
No receipts reported	274	1,369	—	—	*2,298	—	*541	−361	*89	*4,580	*185	*4,941	43.1	—	—	—
$1 under $5,000	*308	*770	*1,040	—	*137	—	—	*−1,271	—	—	*231	*1,271	—	—	—	—
$5,000 under $10,000	*695	*1,545	*5,155	—	*1,316	*323	—	*−1,459	*308	*473	*387	*1,932	—	—	—	—
$10,000 under $25,000	1,462	3,994	24,424	2,488	4,582	2,528	*545	−2,340	732	3,138	730	5,478	21.0	21.3	41.7	35.7
$25,000 under $50,000	1,596	3,773	56,337	3,702	8,723	4,898	*763	5,793	952	9,473	644	3,680	19.1	19.2	34.7	31.4
$50,000 under $100,000	1,126	5,414	79,776	8,224	12,687	11,738	*3,419	9,644	749	14,486	377	4,842	18.9	19.7	36.8	34.7
$100,000 under $200,000	1,226	9,379	178,982	20,943	27,974	33,396	4,358	7,159	802	26,139	424	18,980	15.7	15.5	23.8	46.0
$200,000 under $500,000	840	4,792	263,719	35,843	32,181	46,664	5,036	15,321	576	31,595	264	16,274	11.2	11.4	17.6	21.7
$500,000 under $1,000,000	277	2,131	196,167	38,516	25,351	46,995	2,362	−3,501	132	14,234	145	17,735	15.8	15.6	28.9	21.8
$1,000,000 under $2,000,000	236	3,137	314,053	77,001	32,464	79,760	1,508	−9,775	114	16,059	122	25,834	8.5	8.6	16.1	11.9
$2,000,000 under $5,000,000	106	1,422	303,319	81,994	31,548	73,561	2,325	−14,391	49	12,442	57	26,833	9.8	9.0	26.7	9.5
$5,000,000 under $10,000,000	14	170	85,860	20,647	6,619	21,658	*810	918	**8	**6,549	**9	**6,040	(*)	(*)	—	—
$10,000,000 or more	3	19	42,519	8,140	1,465	8,318	11	−407	**	**	**	**			—	—
Hotels and other lodging places: Other lodging places																
Total	6,754	31,445	1,535,287	386,475	171,172	336,252	15,647	−67,553	3,523	155,703	3,000	223,256	8.8	3.8	8.4	4.9
No receipts reported	427	1,958	—	—	*4,331	*82	*65	−17,221	*88	*1,091	339	18,312	37.5	—	—	8.8
$1 under $5,000	746	2,122	1,931	*65	1,234	*113	*161	−2,733	*154	*129	515	2,862	31.1	35.2	—	39.7
$5,000 under $10,000	633	3,052	5,276	*303	*1,617	*229	*207	*−381	*333	*902	*146	*1,283	32.9	33.2	—	—
$10,000 under $25,000	1,064	2,704	17,931	*537	4,047	*23	*119	−532	*563	*2,190	501	2,722	25.5	25.9	—	40.0
$25,000 under $50,000	1,214	7,327	45,439	5,871	9,764	5,940	*2,087	−5,276	709	6,980	505	12,256	22.2	22.2	41.2	47.1
$50,000 under $100,000	1,080	3,160	76,151	*7,133	13,253	6,454	*426	3,162	806	13,434	274	10,252	22.0	22.4	29.5	35.6
$100,000 under $200,000	642	2,868	90,179	*8,923	18,098	10,412	2,502	−3,195	395	13,598	247	16,793	22.6	23.9	44.3	23.8
$200,000 under $500,000	495	4,252	149,961	18,320	16,299	26,898	3,425	1,600	276	18,042	219	16,442	20.3	18.6	25.8	29.0
$500,000 under $1,000,000	208	1,064	152,445	22,847	17,925	39,351	*1,707	−12,885	104	7,671	104	20,556	20.0	20.7	40.8	15.2
$1,000,000 under $2,000,000	104	1,112	145,290	35,245	17,535	35,599	1,710	−17,893	46	9,672	58	27,565	11.0	11.0	19.4	12.7
$2,000,000 under $5,000,000	82	1,293	258,027	88,407	32,304	78,914	1,793	−44,029	25	7,762	67	51,791	8.8	7.8	22.7	5.4
$5,000,000 under $10,000,000	31	422	207,643	48,802	21,106	58,799	*1,007	−21,249	**24	**74,232	**25	**42,420	(*)	(*)	—	—
$10,000,000 or more	18	101	357,014	152,022	13,659	74,438	*438	53,061	**	**	**	**	(*)	(*)	—	—
Personal services: Total																
Total	22,666	52,274	1,239,129	292,151	59,761	284,832	78,278	192,330	17,219	223,631	5,038	31,301	5.5	6.4	7.9	26.3
No receipts reported	*200	*1,029	—	—	*267	*359	*738	*−7,838	—	—	*200	*7,838	—	—	—	—
$1 under $5,000	2,781	5,639	6,708	1,839	1,343	*256	*205	−365	1,391	1,637	1,235	2,002	16.5	19.0	30.5	33.1
$5,000 under $10,000	2,391	4,936	17,060	2,437	2,312	*1,162	*479	2,899	1,927	4,737	*464	*1,838	17.8	18.2	23.1	—
$10,000 under $25,000	5,405	10,888	89,139	11,906	5,111	13,778	7,443	21,914	4,089	26,050	1,239	4,136	11.8	12.1	16.4	31.4
$25,000 under $50,000	4,536	11,026	154,356	27,761	10,726	26,424	12,412	23,257	3,393	32,185	1,066	8,928	12.8	13.0	19.0	50.3
$50,000 under $100,000	4,092	10,424	277,605	60,335	11,815	61,517	20,662	46,485	3,430	51,411	*639	*4,925	13.5	13.6	17.6	—
$100,000 under $200,000	2,257	5,545	303,723	53,442	12,498	77,305	21,890	50,984	2,063	51,218	*117	*232	17.0	17.2	21.9	—
$200,000 under $500,000	874	2,273	248,760	61,598	10,748	61,442	10,296	39,180	795	40,434	**78	**1,402	11.4	11.8	14.7	—
$500,000 under $1,000,000	*100	*225	*62,195	*24,146	*1,946	*19,791	*657	*7,343	*100	*7,343	—	—	—	—	—	—
$1,000,000 under $2,000,000	*14	*78	*17,902	*5,655	*1,496	*4,743	*154	*2,062	*14	*2,062	—	—	—	—	—	—
$2,000,000 under $5,000,000	**16	**211	**61,680	**23,032	**1,501	**16,055	**1,142	**6,408	**	**6,556	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Personal services: Laundries, dry cleaning, and garment services																
Total	**7,211**	**15,905**	**447,259**	**96,184**	**30,309**	**120,914**	**16,823**	**47,837**	**5,252**	**62,940**	**1,782**	**15,003**	**9.9**	**11.0**	**14.7**	**43.8**
No receipts reported	*177	*454	—	—	*258	*359	*690	*—6,957	—	—	*177	*6,957	—	—	—	—
$1 under $5,000	774	1,548	2,033	*208	* 521	—	—	136	*388	*498	*386	*360	31.4	36.0	—	—
$5,000 under $10,000	773	1,548	5,652	*892	*1,355	*394	*420	—179	*540	*1,025	*233	*1,204	31.4	32.4	—	—
$10,000 under $25,000	1,701	3,402	29,787	3,504	3,261	*2,508	*2,617	2,821	1,157	4,878	*467	*2,057	21.1	21.6	32.0	—
$25,000 under $50,000	1,206	2,975	39,532	*4,961	4,234	7,832	*1,255	3,955	1,005	6,346	*201	*2,391	24.8	25.3	36.7	—
$50,000 under $100,000	1,369	3,124	89,239	17,898	5,703	24,154	5,035	12,248	1,093	14,114	*253	*1,866	23.0	23.5	30.5	—
$100,000 under $200,000	836	1,884	109,407	*8,324	6,810	26,653	*4,057	20,270	719	20,393	*40	*123	29.3	30.1	35.2	—
$200,000 under $500,000	299	742	86,381	26,768	5,443	29,154	*1,535	9,290	274	9,335	*25	*45	19.5	20.3	25.1	—
$500,000 under $1,000,000	*63	*151	*40,722	*13,648	*1,170	*15,057	*857	*3,014	*63	*3,014	—	—	—	—	—	—
$1,000,000 under $2,000,000	**13	**99	**43,506	**19,961	**1,554	**12,803	**357	**3,339	**13	**3,339	—	—	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Personal services: Beauty shops																
Total	**6,205**	**13,361**	**222,065**	**39,158**	**7,262**	**71,752**	**23,754**	**38,829**	**4,507**	**43,868**	**1,698**	**5,039**	**10.9**	**14.0**	**16.7**	**37.1**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*539	*1,078	*1,240	*436	*348	—	*110	*—355	*154	*213	*385	*568	—	—	—	—
$5,000 under $10,000	*462	*924	*3,321	*544	*134	*617	*13	*630	*308	*739	*154	*100	—	—	—	—
$10,000 under $25,000	2,314	4,706	36,751	5,496	*1,298	8,143	*2,985	8,752	1,773	10,206	*541	*1,454	18.1	18.5	24.3	—
$25,000 under $50,000	1,235	2,470	42,160	*5,792	2,067	12,568	*3,447	8,199	925	8,810	*310	*411	24.8	25.1	31.4	—
$50,000 under $100,000	1,233	2,699	74,530	14,150	2,302	24,150	*7,242	15,945	1,002	18,333	*231	*2,388	24.8	25.3	32.3	—
$100,000 under $200,000	*338	*1,288	*41,417	*9,449	*608	*15,235	*8,403	*3,188	*259	*3,297	*77	*109	—	—	—	—
$200,000 under $500,000	*86	*196	*22,646	*3,291	*485	*11,039	*1,554	*2,470	*86	*2,470	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Personal services: Barber shops																
Total	**2,481**	**5,696**	**95,494**	**13,436**	**1,983**	**24,394**	***13,038**	**22,481**	**2,073**	**23,571**	***310**	***1,090**	**17.5**	**25.1**	**23.8**	***66.5**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	*155	*310	*301	*33	*23	*94	*66	*—300	—	—	*77	*300	—	—	—	—
$5,000 under $10,000	*231	*539	*1,570	*195	*24	—	—	*742	*231	*742	—	—	—	—	—	—
$10,000 under $25,000	*696	*1,392	*11,607	*115	*161	*1,359	—	*7,545	*696	*7,545	—	—	—	—	—	—
$25,000 under $50,000	771	1,850	23,222	*930	*425	*1,910	*3,736	10,188	*616	*10,326	*155	*138	31.4	31.8	—	—
$50,000 under $100,000	*387	*1,163	*26,005	*1,200	*848	* 5,844	*7,298	*1,738	*309	*2,390	*78	*652	—	—	—	—
$100,000 under $200,000	*221	*442	*32,789	*10,963	*502	*15,087	*1,918	*2,568	*221	*2,568	—	—	—	—	—	—
$200,000 under $500,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$500,000 under $1,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1,000,000 under $2,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Personal services: Other personal services																
Total	**6,789**	**17,312**	**474,310**	**143,373**	**20,297**	**67,772**	**22,683**	**63,083**	**5,387**	**93,252**	**1,248**	**10,169**	**9.9**	**10.3**	**13.0**	**44.7**
No receipts reported	*23	*575	—	—	*9	—	*48	*—881	—	—	*23	*881	—	—	—	—
$1 under $5,000	1,313	2,703	3,134	1,162	451	*182	*9	154	849	928	*387	*774	24.1	27.6	42.2	—
$5,000 under $10,000	925	1,927	6,517	*806	799	*151	*48	1,706	848	2,231	*77	*525	28.7	29.3	35.5	—
$10,000 under $25,000	*694	*1,388	*11,994	*2,791	*391	*1,768	*1,841	*2,796	*463	*3,421	*231	*625	—	—	—	—
$25,000 under $50,000	1,324	3,731	49,442	16,078	3,980	4,114	*3,974	915	847	8,903	*400	*5,988	23.3	23.7	38.3	—
$50,000 under $100,000	1,103	3,438	87,831	27,087	2,962	7,269	*1,087	16,555	1,026	16,574	*77	*19	26.1	26.5	30.3	—
$100,000 under $200,000	864	1,951	120,110	24,706	4,576	18,330	7,502	24,958	864	24,958	—	—	25.3	25.2	33.1	—
$200,000 under $500,000	489	1,335	137,733	51,539	4,820	21,249	7,207	27,420	**490	**38,237	*53	**1,357	15.3	15.6	18.7	—
$500,000 under $1,000,000	*37	*74	*21,473	*10,498	*776	*4,734	—	*4,329	**	**	—	—	—	—	—	—
$1,000,000 under $2,000,000	**17	**190	**36,076	**6,706	**1,443	**8,995	**949	**5,131	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Business services																
Total	**32,292**	**102,370**	**2,416,771**	**435,353**	**898,770**	**348,128**	**77,381**	**—101,033**	**20,060**	**499,369**	**11,909**	**600,402**	**4.5**	**3.7**	**6.0**	**4.2**
No receipts reported	2,290	9,245	—	—	41,622	8,612	*6,131	—68,415	691	16,033	1,599	84,448	17.3	—	33.0	13.1
$1 under $5,000	7,060	21,477	14,358	3,389	20,370	698	*675	—30,964	3,537	4,713	3,445	35,677	10.2	12.5	26.5	22.5
$5,000 under $10,000	3,206	8,406	22,337	1,758	6,047	1,651	*1,612	—7,624	1,873	5,720	1,333	13,344	15.3	15.5	23.2	52.7
$10,000 under $25,000	6,984	19,661	118,426	14,648	28,355	12,810	4,944	14,349	4,837	37,153	1,916	22,804	10.1	10.4	17.3	26.6
$25,000 under $50,000	4,997	13,411	178,264	18,393	35,480	18,903	12,521	32,234	3,674	51,268	1,323	19,034	11.8	12.1	16.7	30.9
$50,000 under $100,000	3,880	11,517	272,664	35,346	56,056	34,020	11,595	37,802	2,724	65,488	1,156	27,686	12.7	12.9	19.3	26.8
$100,000 under $200,000	1,922	5,111	258,467	48,361	64,950	34,517	10,498	29,688	1,473	66,996	449	37,308	17.4	17.3	25.4	21.5
$200,000 under $500,000	1,257	6,154	371,788	62,543	99,908	55,499	12,547	17,547	930	69,466	414	51,919	9.5	9.7	15.7	19.0
$500,000 under $1,000,000	399	2,213	268,950	65,513	103,076	55,602	5,652	—15,444	235	59,905	164	75,349	14.8	14.7	17.3	10.1
$1,000,000 under $2,000,000	157	1,760	240,481	50,717	117,098	32,913	1,301	—30,520	110	34,621	57	65,241	9.7	9.6	17.7	10.1
$2,000,000 under $5,000,000	91	797	274,381	48,083	167,764	26,692	*3,303	—67,879	53	26,929	38	96,808	9.7	9.8	22.3	3.1
$5,000,000 under $10,000,000	27	2,461	189,890	*52,687	89,150	14,241	*3,994	—14,572	**23	**59,077	**15	**70,784	(*)	(*)	—	—
$10,000,000 or more	12	157	210,765	*33,917	68,892	*51,969	*2,908	2,965	**	**	**	**	(*)	(*)	—	—
Automobile repair and services: Total																
Total	**21,219**	**48,452**	**1,519,879**	**735,411**	**96,927**	**178,144**	**58,792**	**182,359**	**14,895**	**221,489**	**6,247**	**39,110**	**5.7**	**5.8**	**8.0**	**13.0**
No receipts reported	*159	*378	—	—	*61	—	*397	*—1,224	*77	*2	*82	*1,226	—	—	—	—
$1 under $5,000	2,647	6,126	8,997	2,784	1,656	*328	*397	—1,342	1,004	966	1,566	2,308	16.9	19.3	35.6	26.1
$5,000 under $10,000	1,857	4,039	13,947	3,911	1,792	*1,241	*1,441	—1,355	1,004	2,221	853	3,576	20.2	20.5	31.6	35.9
$10,000 under $25,000	4,132	8,519	69,610	25,900	6,510	4,305	*3,445	10,111	3,052	14,197	1,080	4,086	13.5	13.9	19.0	35.7
$25,000 under $50,000	3,867	8,134	146,293	65,617	6,652	8,038	8,538	29,045	2,927	33,870	940	4,825	13.8	14.0	18.8	39.6
$50,000 under $100,000	5,225	11,838	371,584	184,871	18,759	32,073	20,248	65,352	4,146	74,674	1,079	9,322	11.9	12.1	15.8	31.9
$100,000 under $200,000	1,790	3,896	245,076	124,734	12,218	32,788	11,280	28,780	1,443	31,899	*347	*3,119	19.5	19.9	28.6	—
$200,000 under $500,000	1,224	2,828	355,763	198,114	16,840	58,336	8,234	34,654	972	41,964	252	7,310	9.6	9.9	14.4	24.5
$500,000 under $1,000,000	244	601	162,752	84,782	11,377	26,592	*4,345	6,364	206	6,219	*38	*1,855	21.4	21.7	27.0	—
$1,000,000 under $2,000,000	47	195	63,279	22,059	11,969	8,302	*424	5,724	42	6,246	*5	*522	19.2	20.6	26.3	—
$2,000,000 under $5,000,000	*23	*100	58,566	*31,744	*3,781	*6,821	*299	*3,247	**22	**7,211	**5	**961	—	—	—	—
$5,000,000 under $10,000,000	**4	**11	**25,912	**10,895	**5,302	**3,320	**45	**3,003	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
*Less than 0.05 percent.
*Less than $500

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Automobile repair and services: Automobile repair shops: Total																
Total	**14,969**	**30,964**	**1,021,675**	**561,623**	**19,724**	**123,823**	**49,173**	**133,253**	**10,670**	**153,127**	**4,299**	**19,874**	**0.8**	**7.2**	**9.5**	**19.1**
No receipts reported	*77	*154	—	—	*61	—	—	*—895	—	—	*77	*895	—	—	—	—
$1 under $5,000	1,233	2,468	3,208	2,199	*359	*220	*184	—915	*385	*250	848	1,165	24.8	29.2	—	34.1
$5,000 under $10,000	1,079	2,312	8,290	3,782	*174	*603	*1,119	—839	*540	*984	*539	*1,523	26.5	27.0	—	—
$10,000 under $25,000	2,545	5,167	43,788	22,412	1,104	2,886	*2,205	4,074	1,697	7,146	848	3,072	17.3	17.7	26.9	41.9
$25,000 under $50,000	3,266	6,610	125,929	60,475	2,674	4,312	7,610	26,363	2,472	29,904	794	3,541	15.2	15.4	20.5	49.0
$50,000 under $100,000	4,498	9,455	313,723	152,567	6,967	24,003	18,505	58,699	3,845	81,759	651	5,060	13.0	13.2	17.0	45.1
$100,000 under $200,000	1,295	2,690	180,319	104,981	2,899	25,583	*10,478	18,333	1,118	18,099	*177	*1,758	23.7	24.1	32.9	—
$200,000 under $500,000	837	1,787	242,040	146,952	3,876	45,006	5,855	25,506	686	28,001	151	2,495	11.7	12.1	18.1	41.1
$500,000 under $1,000,000	125	274	72,674	46,281	1,252	16,140	*2,918	3,607	**117	**4,606	**14	**267	30.3	30.4	—	—
$1,000,000 under $2,000,000	*6	*12	*7,090	*5,490	*193	*1,588	—	*712	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**10	**37	**24,604	**16,504	**165	**3,482	**299	**2,378	**10	**2,378	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: General automobile repair shops																
Total	**8,899**	**18,103**	**571,917**	**318,499**	**10,914**	**59,003**	**25,015**	**57,318**	**6,616**	**84,782**	**2,283**	**7,464**	**0.9**	**9.4**	**12.3**	**22.1**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	848	1,696	2,633	1,657	*177	*38	*2	—354	*308	*248	*540	*602	29.9	32.8	—	—
$5,000 under $10,000	*540	*1,157	*3,950	*1,939	*110	*130	—	*—66	*309	*399	*231	*465	—	—	—	—
$10,000 under $25,000	1,542	3,161	26,840	13,274	576	*1,802	*2,205	2,211	926	4,543	*616	*2,332	22.2	22.8	—	—
$25,000 under $50,000	2,316	4,632	91,516	40,926	1,952	1,674	*6,046	24,869	2,007	25,745	*309	*876	18.1	18.3	22.4	—
$50,000 under $100,000	2,414	4,905	171,096	81,242	4,537	11,985	8,107	35,175	2,027	37,863	*387	*1,688	17.7	18.0	22.7	—
$100,000 under $200,000	842	1,284	80,443	50,100	*871	*9,489	*3,009	8,558	*542	*9,934	*100	*375	34.0	34.7	—	—
$200,000 under $500,000	495	1,040	136,061	90,256	2,151	21,830	*3,307	13,435	*497	**17,050	**100	**1,126	15.2	15.6	—	—
$500,000 under $1,000,000	**102	**228	**59,378	**39,105	**540	**12,055	**2,339	**2,489	**	**	**	**	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$5,000,000 under $10,000,000	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Automobile repair and services: Automobile repair shops: Other automobile repair																
Total	**6,070**	**12,861**	**449,758**	**243,124**	**8,810**	**64,820**	**24,158**	**45,935**	**4,054**	**58,345**	**2,016**	**12,410**	**10.8**	**11.3**	**15.0**	**27.6**
No receipts reported	*77	*154	—	—	*61	—	—	*—895	—	—	*77	*895	—	—	—	—
$1 under $5,000	*385	*770	*575	*542	*182	*182	*182	*—561	*77	*2	*308	*563	—	—	—	—
$5,000 under $10,000	*539	*1,155	*4,340	*1,843	*84	*473	*1,119	*—543	*231	*585	*308	*1,126	—	—	—	—
$10,000 under $25,000	1,003	2,006	18,948	9,138	528	*1,084	—	1,863	771	2,600	*232	*740	27.5	28.2	39.1	—
$25,000 under $50,000	950	1,978	34,413	19,549	722	*2,638	*1,564	1,494	*465	*4,159	*485	*2,665	28.1	26.5	—	—
$50,000 under $100,000	2,062	4,550	142,537	71,325	2,430	12,018	*10,398	20,524	1,618	23,896	*484	*3,372	19.1	19.5	25.4	—
$100,000 under $200,000	653	1,406	99,876	54,861	2,028	18,094	*7,469	7,774	*576	*9,165	*77	*1,391	33.0	33.3	—	—
$200,000 under $500,000	342	747	105,979	58,896	1,725	23,176	*2,548	12,071	**318	**17,935	*65	**1,656	18.4	19.1	25.4	—
$500,000 under $1,000,000	**29	**58	**20,366	**12,668	**905	**5,673	**579	**1,830	**	**	—	—	—	—	—	—
$1,000,000 under $2,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$2,000,000 under $5,000,000	**10	**37	**24,604	**16,504	**165	**3,482	**299	**2,378	**	**	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Automobile repair and services: Automobile parking and other services																
Total	**6,250**	**15,488**	**498,204**	**173,788**	**77,203**	**54,321**	**9,619**	**49,106**	**4,225**	**68,342**	**1,948**	**19,236**	**10.2**	**9.8**	**15.0**	**17.5**
No receipts reported	*82	*224	—	—	—	—	—	*—329	*77	*2	*5	*331	—	—	—	—
$1 under $5,000	1,414	3,869	3,789	585	1,297	*108	*213	—427	*619	*716	718	1,143	23.1	25.6	—	39.6
$5,000 under $10,000	778	1,727	5,657	*129	*1,618	*636	*322	—746	*484	*1,237	*314	*1,983	31.2	31.5	—	—
$10,000 under $25,000	1,567	3,352	25,822	*3,488	5,406	*1,419	*1,240	6,037	1,355	7,051	*232	*1,014	21.6	22.3	26.9	—
$25,000 under $50,000	601	1,524	20,364	*5,142	3,978	*1,726	*1,026	2,682	*455	*3,966	*146	*1,284	32.5	32.4	—	—
$50,000 under $100,000	729	2,181	57,951	*12,304	11,792	*8,070	*1,741	8,653	501	12,915	*228	*4,262	29.1	29.8	41.5	—
$100,000 under $200,000	495	1,206	64,757	*19,773	9,319	*7,205	*802	12,447	*325	*13,800	*170	*1,353	33.7	34.1	—	—
$200,000 under $500,000	387	1,041	113,723	*51,162	12,964	11,330	2,379	9,148	286	13,963	101	4,815	16.9	17.2	28.7	30.5
$500,000 under $1,000,000	119	327	90,078	*36,501	10,125	10,452	*1,427	2,757	**131	**9,859	**29	**2,090	30.2	30.7	—	—
$1,000,000 under $2,000,000	41	183	56,189	*16,569	11,776	8,714	*424	5,012	**	**	**	**	21.2	22.7	—	—
$2,000,000 under $5,000,000	*14	*58	*39,144	*19,040	*3,892	*4,315	—	*941	**12	**4,833	**5	**961	—	—	—	—
$5,000,000 under $10,000,000	**3	**7	**20,730	**7,095	**5,236	**2,344	**45	**2,931	**	**	**	**	—	—	—	—
$10,000,000 or more	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
Miscellaneous repair services																
Total	**8,630**	**18,869**	**428,216**	**216,951**	**10,059**	**55,303**	**19,695**	**74,416**	**5,980**	**81,133**	**2,650**	**6,717**	**9.2**	**11.0**	**15.4**	**25.4**
No receipts reported	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
$1 under $5,000	1,930	3,860	4,250	2,075	694	*311	*323	—893	849	625	1,081	1,518	19.8	23.6	39.4	35.0
$5,000 under $10,000	926	2,083	7,579	2,868	*190	*98	*670	2,034	*693	*2,533	*233	*499	28.7	29.0	—	—
$10,000 under $25,000	1,619	3,623	30,388	11,540	1,007	1,440	*2,253	7,798	1,234	9,229	*385	*1,431	21.7	22.3	28.0	—
$25,000 under $50,000	1,544	3,320	51,283	20,667	2,407	*3,520	*4,551	8,199	1,159	9,236	*385	*1,037	22.2	22.6	29.9	—
$50,000 under $100,000	1,773	3,777	128,957	55,826	2,833	15,893	*7,187	26,343	1,310	30,254	*463	*1,905	20.7	21.1	29.3	—
$100,000 under $200,000	*508	*1,478	*74,747	*42,339	*1,553	*6,903	*2,593	*13,191	*431	*13,321	*77	*130	—	—	—	—
$200,000 under $500,000	289	628	85,849	51,286	862	15,391	*1,548	12,172	265	12,323	*26	*197	20.0	20.7	25.8	—
$500,000 under $1,000,000	*25	*50	*13,035	*7,987	*278	*2,171	*387	*1,042	*25	*1,042	—	—	—	—	—	—
$1,000,000 under $2,000,000	*13	*35	*19,234	*13,846	*195	*8,808	—	*1,560	*11	*1,606	**	**	—	—	—	—
$2,000,000 under $5,000,000	**3	**15	**10,894	**8,519	**40	**768	**183	**964	**3	**964	**	**	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Amusement and recreation services, including motion pictures																
Total	**18,162**	**81,494**	**1,589,856**	**436,350**	**346,272**	**346,107**	**36,811**	**—198,585**	**7,278**	**229,970**	**8,380**	**428,555**	**6.3**	**4.3**	**8.5**	**10.2**
No receipts reported	1,958	14,441	—	—	71,580	*4,240	1,906	—91,540	*219	*18,720	1,662	108,260	18.0	—	—	24.6
$1 under $5,000	3,771	18,558	6,863	1,444	67,048	1,626	*1,146	—76,271	927	1,189	2,530	77,460	13.8	18.1	36.4	31.2
$5,000 under $10,000	1,569	7,091	11,072	*2,847	13,080	*1,445	*1,193	—20,845	*617	*1,591	952	22,436	21.5	21.8	—	42.0
$10,000 under $25,000	3,010	9,016	49,773	9,582	12,849	3,505	4,004	—10,697	2,119	11,341	691	22,038	15.6	16.0	28.5	32.1
$25,000 under $50,000	2,176	6,985	77,649	23,054	22,398	10,763	*1,044	—16,239	1,026	11,371	1,077	27,610	18.0	18.1	32.0	39.2
$50,000 under $100,000	1,702	5,742	125,711	31,173	21,749	24,993	13,254	—14,709	1,109	11,452	588	26,161	19.3	19.4	26.6	28.8
$100,000 under $200,000	852	10,379	115,413	28,217	25,337	15,043	*4,416	—20,475	627	14,716	224	35,191	23.0	22.5	35.6	30.8
$200,000 under $500,000	579	3,802	176,609	40,229	19,015	30,126	1,961	—8,231	240	18,239	314	26,470	13.4	13.8	33.2	23.2
$500,000 under $1,000,000	330	2,223	233,465	67,862	18,821	45,477	3,199	21,125	247	40,895	83	19,770	18.9	17.3	30.0	27.3
$1,000,000 under $2,000,000	89	815	118,497	30,967	9,177	30,702	*768	—18,035	57	11,794	29	29,829	13.3	13.6	20.2	38.3
$2,000,000 under $5,000,000	77	1,450	243,359	52,680	21,048	70,547	1,156	14,527	56	26,527	15	12,000	14.0	14.3	20.5	8.6
$5,000,000 under $10,000,000	38	710	240,892	49,489	18,663	54,792	1,357	3,059	**34	**84,135	**15	**21,330	(*)	(*)	—	—
$10,000,000 or more	13	282	290,553	98,806	25,409	52,848	*1,387	39,746	**	**	**	**	(*)	(*)	—	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.

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

[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

*Less than 0.05 percent.

*Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Medical and health services: Total																
Total	**18,884**	**62,627**	**5,862,781**	**441,041**	**88,078**	**1,393,239**	**186,496**	**1,993,158**	**15,870**	**2,079,521**	**2,771**	**86,363**	**5.0**	**2.8**	**3.7**	**11.8**
No receipts reported	460	1,974	—	—	*2,418	*7,326	*1,132	—7,266	*83	*1,329	377	8,615	38.0	—	—	43.5
$1 under $5,000	*644	1,472	1,470	*327	*583	*344	—	—4,661	*256	*373	*388	*5,034	33.9	40.0	—	—
$5,000 under $10,000	*331	*785	*2,339	*472	*46	*189	*278	*417	*177	*600	*72	*183	—	—	—	—
$10,000 under $25,000	1,104	3,378	20,237	*2,350	*912	*5,281	*974	2,640	773	7,139	*331	*4,499	26.1	26.7	42.7	—
$25,000 under $50,000	1,836	3,983	73,250	8,049	3,392	9,136	*3,538	20,918	1,356	28,058	*403	*7,140	19.8	20.2	26.9	—
$50,000 under $100,000	2,044	4,757	152,415	15,437	5,917	27,029	*5,481	59,768	1,767	61,876	*277	*2,108	18.9	19.4	23.1	—
$100,000 under $200,000	4,996	12,716	769,497	73,146	15,345	122,956	44,840	290,408	4,556	298,914	363	8,506	12.0	12.2	14.8	—
$200,000 under $500,000	5,288	15,223	1,596,672	60,961	22,268	274,749	84,088	737,843	4,968	751,260	310	13,417	4.7	4.8	5.3	31.3
$500,000 under $1,000,000	1,394	6,512	941,677	48,935	16,029	215,816	8,587	386,340	1,312	394,786	*82	*8,448	8.9	9.0	10.6	—
$1,000,000 under $2,000,000	508	4,140	702,927	62,757	13,523	200,452	16,245	216,141	417	226,082	91	9,941	5.5	5.6	7.6	18.3
$2,000,000 under $5,000,000	199	3,344	621,125	106,013	9,081	201,578	8,081	115,673	139	130,516	60	14,843	9.2	9.5	13.7	15.8
$5,000,000 under $10,000,000	53	1,569	362,016	36,443	3,349	119,330	12,181	59,035	47	59,441	6	406	(3)	(3)	(3)	(3)
$10,000,000 or more	27	2,774	619,156	*26,151	5,115	209,053	11,071	115,922	21	119,147	6	3,225	(3)	(3)	(3)	(3)
Medical and health services: Offices of physicians																
Total	**8,868**	**30,830**	**3,196,188**	**57,677**	**27,578**	**592,446**	**104,738**	**1,557,301**	**8,054**	**1,573,311**	**725**	**16,010**	**6.8**	**3.8**	**4.4**	**33.5**
No receipts reported	*162	*1,067	—	—	*1,157	*1,753	*1,132	*—6,026	—	—	*162	*6,026	—	—	—	—
$1 under $5,000	*235	*554	*354	*78	*178	*25	—	*—3,755	*78	*190	*157	*3,945	—	—	—	—
$5,000 under $10,000	*77	*154	*485	—	*2	*48	—	*135	*77	*135	—	—	—	—	—	—
$10,000 under $25,000	*464	*1,545	*8,953	*23	*134	*818	—	*4,619	*387	*5,271	*77	*652	—	—	—	—
$25,000 under $50,000	*510	*1,097	*20,478	*624	*496	*2,080	*1,826	*8,357	*332	*9,554	*101	*1,197	—	—	—	—
$50,000 under $100,000	664	1,605	49,557	*569	*1,804	7,961	—	23,078	*641	*24,112	*23	*1,033	33.0	33.9	—	—
$100,000 under $200,000	1,894	4,218	303,882	*5,844	4,233	47,805	*9,420	159,593	1,782	162,205	*112	*2,612	19.5	19.9	21.8	—
$200,000 under $500,000	3,600	9,959	1,100,865	14,634	8,475	162,584	59,703	608,580	3,513	608,843	*75	*263	5.5	5.7	6.1	—
$500,000 under $1,000,000	874	3,948	577,882	*21,112	4,633	88,207	*6,215	320,362	862	320,363	*12	*1	11.4	11.6	12.2	—
$1,000,000 under $2,000,000	270	2,432	370,526	7,354	2,935	67,226	8,539	189,012	**382	**442,638	**6	**281	7.6	7.7	—	—
$2,000,000 under $5,000,000	89	1,839	268,370	*2,563	2,015	54,350	*4,184	112,846	**	**	—	—	14.1	14.7	—	—
$5,000,000 under $10,000,000	18	620	126,821	*4,553	*511	32,821	*3,318	41,121	**	**	**	**	(3)	(3)	—	—
$10,000,000 or more	11	1,792	367,925	*223	*1,003	126,828	*10,401	99,378	**	**	—	—	(3)	(3)	—	—
Medical and health services: Other medical and health services																
Total	**10,016**	**31,797**	**2,666,583**	**383,364**	**70,502**	**800,793**	**81,758**	**435,857**	**7,816**	**506,210**	**2,046**	**70,353**	**7.5**	**4.3**	**7.3**	**12.3**
No receipts reported	298	907	—	—	*1,261	*5,573	—	—1,260	*83	*1,329	*215	*2,589	45.8	—	—	—
$1 under $5,000	*409	*918	*1,116	*249	*505	*319	—	*—906	*178	*183	*231	*1,089	—	—	—	—
$5,000 under $10,000	*254	*631	*1,854	*472	*44	*141	*278	*282	*100	*465	*77	*183	—	—	—	—
$10,000 under $25,000	*640	*1,833	*11,284	*2,327	*778	*4,463	*974	*—1,979	*386	*1,868	*254	*3,847	—	—	—	—
$25,000 under $50,000	1,326	2,886	52,772	*7,425	2,896	7,056	*1,712	12,561	1,024	18,504	*302	*5,943	23.3	23.8	31.4	—
$50,000 under $100,000	1,380	3,152	102,858	14,768	4,113	19,126	*5,481	36,689	1,126	37,764	*254	*1,075	23.0	23.6	29.5	—
$100,000 under $200,000	3,102	8,498	465,615	67,302	11,112	75,151	35,420	130,815	2,774	136,709	*251	*5,894	15.3	15.5	19.4	—
$200,000 under $500,000	1,688	5,264	495,807	46,327	13,793	112,165	24,385	129,263	1,453	142,417	235	13,154	9.2	9.0	10.4	31.9
$500,000 under $1,000,000	520	2,564	363,795	27,823	11,396	127,609	2,372	65,978	450	74,423	*70	*8,445	14.4	14.5	20.3	—
$1,000,000 under $2,000,000	238	1,708	332,401	55,403	10,588	133,228	7,706	27,129	**242	**92,548	**157	**28,134	8.2	—	—	—
$2,000,000 under $5,000,000	110	1,505	352,755	103,450	7,066	147,228	3,897	2,827	**	**	**	**	12.2	12.5	—	—
$5,000,000 under $10,000,000	35	949	235,095	*31,890	2,838	86,509	8,863	17,914	**	**	**	**	(3)	(3)	—	—
$10,000,000 or more	16	982	251,231	*25,928	4,112	82,225	*670	16,544	**	**	**	**	(3)	(3)	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[3]Less than 0.05 percent.
[4]Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation[1]	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Business receipts[1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Legal services																
Total	**26,909**	**93,311**	**8,482,601**	**101,901**	**100,820**	**1,935,947**	**226,457**	**4,131,342**	**24,985**	**4,137,501**	**1,899**	**6,159**	**4.4**	**2.2**	**2.4**	**32.0**
No receipts reported	*499	*1,730	—	—	*159	*3,907	**578	*10,376	*259	*10,976	*231	*600	—	—	—	—
$1 under $5,000	1,303	3,541	3,153	—	*338	*663	*218	—2,241	*367	*849	916	3,090	24.1	28.9	—	57.0
$5,000 under $10,000	*462	*1,001	*3,317	—	*263	*328	—	*849	*231	*1,286	*231	*437	—	—	—	—
$10,000 under $25,000	1,233	2,698	21,855	—	473	4,443	*491	8,392	1,155	8,490	*78	*98	24.8	25.4	30.1	—
$25,000 under $50,000	3,010	6,560	112,543	*1,528	1,934	14,318	*4,844	55,267	3,010	55,267	—	—	15.9	16.2	17.9	—
$50,000 under $100,000	5,086	10,888	363,214	*3,491	6,802	59,787	19,768	162,357	4,932	162,922	*154	*565	12.1	12.2	13.7	—
$100,000 under $200,000	6,767	16,524	973,424	*10,753	11,723	147,067	32,529	509,557	6,538	510,132	*231	*575	10.5	10.6	11.3	—
$200,000 under $500,000	5,594	18,947	1,708,472	23,769	17,542	314,920	62,013	868,922	**7,213	**1,435,705	*51	*552	4.4	4.6	—	—
$500,000 under $1,000,000	1,695	9,472	1,160,105	23,723	12,435	255,821	27,097	566,231	**	**	**	**	8.1	8.3	—	—
$1,000,000 under $2,000,000	669	6,556	940,778	10,562	9,748	213,663	20,561	465,549	662	465,791	*7	*242	4.8	4.9	5.2	—
$2,000,000 under $5,000,000	415	7,361	1,254,758	*13,801	14,757	338,807	31,193	598,088	415	598,088	—	—	6.1	6.3	6.5	—
$5,000,000 under $10,000,000	117	3,931	784,793	*801	10,060	236,433	9,330	360,334	117	360,334	—	—	(3)	(3)	(3)	—
$10,000,000 or more	68	4,102	1,156,189	*13,473	14,586	345,790	17,817	527,661	68	527,661	—	—	(3)	(3)	(3)	—
Engineering and architectural services																
Total	**5,594**	**14,164**	**1,492,299**	**366,682**	**14,235**	**471,554**	**43,103**	**261,016**	**4,483**	**276,312**	**859**	**15,296**	**10.4**	**4.9**	**8.0**	**48.4**
No receipts reported	*309	*618	—	—	*213	—	—	*1,261	*77	*3,452	*232	*2,191	—	—	—	—
$1 under $5,000	*463	*1,081	*749	*56	*84	*260	—	*—780	*154	*336	*232	*1,116	—	—	—	—
$5,000 under $10,000	*483	*1,234	*3,506	*578	—	*35	*397	*1,335	*232	*1,397	*154	*62	—	—	—	—
$10,000 under $25,000	870	2,048	14,033	*1,850	*212	*4,187	—	6,481	847	6,569	*23	*88	29.3	30.7	35.1	—
$25,000 under $50,000	770	1,771	30,060	*1,996	*361	*2,493	*2,187	*13,290	*616	*13,356	*77	*66	31.4	32.1	—	—
$50,000 under $100,000	718	1,690	48,466	*1,529	*1,071	*5,857	*2,336	22,294	718	22,294	—	—	32.2	32.8	36.8	—
$100,000 under $200,000	830	1,872	118,517	*13,411	1,694	18,267	1,451	40,099	830	40,099	—	—	29.5	29.9	34.5	—
$200,000 under $500,000	697	1,904	229,866	45,380	1,870	55,902	17,672	45,691	600	47,478	*85	*1,787	12.8	13.2	16.5	—
$500,000 under $1,000,000	271	838	188,695	56,124	1,485	70,842	*4,076	28,875	247	34,158	*24	*7,283	20.3	20.5	26.9	—
$1,000,000 under $2,000,000	117	446	161,285	50,072	1,454	47,302	4,621	15,899	83	18,117	27	2,118	12.0	12.3	20.6	30.7
$2,000,000 under $5,000,000	53	301	164,044	*48,238	1,708	49,358	5,273	20,555	48	20,685	**5	**585	18.1	18.8	23.7	—
$5,000,000 under $10,000,000	20	159	128,180	*23,888	936	44,294	*2,608	20,403	18	20,858	**	**	(3)	(3)	(3)	—
$10,000,000 or more	13	205	407,078	*123,340	3,147	172,936	*2,482	47,513	13	47,513	—	—	(3)	(3)	(3)	—
Accounting, auditing, and bookkeeping services: Total																
Total	**9,928**	**35,211**	**4,083,117**	**37,919**	**48,941**	**1,601,995**	**263,869**	**1,156,962**	**9,213**	**1,161,944**	**623**	**4,982**	**7.3**	**2.5**	**3.4**	**45.4**
No receipts reported	*22	*105	—	—	*760	*24,874	*12,805	*4,918	*22	*4,918	—	—	—	—	—	—
$1 under $5,000	904	1,962	1,770	*41	*45	*42	*15	573	*673	*883	*154	*310	26.6	34.4	—	—
$5,000 under $10,000	*255	*712	*1,511	*64	*38	*146	*293	*481	*177	*819	*78	*338	—	—	—	—
$10,000 under $25,000	735	1,701	11,588	*25	*105	*1,359	*431	7,243	717	7,267	*18	*24	31.5	32.2	38.0	—
$25,000 under $50,000	1,285	2,744	48,990	*914	569	6,255	*8,326	16,773	1,203	18,991	*82	*218	23.9	24.4	31.8	—
$50,000 under $100,000	1,665	4,095	136,888	*812	2,626	25,568	*9,103	55,274	1,710	55,346	*155	*72	20.0	20.3	22.8	—
$100,000 under $200,000	1,839	4,329	-253,500	*117	3,692	68,414	*19,594	102,727	1,793	105,388	*46	*2,661	19.5	19.7	22.5	—
$200,000 under $500,000	2,061	6,732	634,018	*2,656	7,548	196,615	73,201	200,657	1,974	201,927	*74	*1,270	7.4	7.6	8.7	—
$500,000 under $1,000,000	881	3,686	446,941	*3,066	5,727	160,423	45,050	126,150	869	126,189	*12	*39	12.8	12.9	14.7	—
$1,000,000 under $2,000,000	190	1,656	250,148	*9,737	2,586	92,187	17,924	77,233	**256	**145,512	**4	**50	9.1	9.3	—	—
$2,000,000 under $5,000,000	54	714	148,503	*15,108	1,274	57,745	*7,110	40,904	**	**	—	—	18.1	19.0	—	—
$5,000,000 under $10,000,000	16	584	112,409	*5,356	1,055	38,589	*6,352	27,325	**	**	**	**	(3)	(3)	—	—
$10,000,000 or more	19	6,191	2,038,853	—	22,016	931,738	61,465	496,704	19	496,704	—	—	(3)	(3)	(3)	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[3]Less than 0.05 percent.
[4]Less than $500.

Table 2.3—Receipts, Selected Deductions, and Net Income, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of— Partnerships	Number of— Partners	Business receipts[1]	Cost of sales and operations	Depreciation	Payroll	Payments to partners	Net income (less deficit)	Net income: Number of partnerships	Net income: Amount	Deficit: Number of partnerships	Deficit: Amount	Coefficient of variation (Percent)[2]: Number of partnerships	Coefficient of variation: Business receipts[1]	Coefficient of variation: Net income	Coefficient of variation: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services—Continued																
Accounting, auditing, and bookkeeping services: Certified public accountants																
Total	**6,668**	**27,590**	**3,788,222**	**24,103**	**44,601**	**1,502,718**	**218,941**	**1,058,230**	**6,406**	**1,061,744**	**249**	**3,514**	**8.4**	**2.5**	**3.4**	**61.4**
No receipts reported	*21	*103	—	—	*117	*5,623	*1,816	*3,758	*21	*3,758	—	—	—	—	—	—
$1 under $5,000	*221	*519	*725	—	*22	*19	—	*136	*144	*288	*77	*152	—	—	—	—
$5,000 under $10,000	*101	*404	*662	—	*11	*146	*293	*22	*23	*360	*78	*338	—	—	—	—
$10,000 under $25,000	*249	*729	*3,549	—	*43	*134	—	*2,734	*231	*2,758	*18	*24	—	—	—	—
$25,000 under $50,000	*597	*1,271	*22,947	—	*236	*2,354	*4,981	*8,644	*597	*8,644	—	—	—	—	—	—
$50,000 under $100,000	1,324	2,936	103,864	*812	2,194	20,848	*4,229	43,172	1,324	43,172	—	—	23.7	23.8	26.3	—
$100,000 under $200,000	1,508	3,567	213,374	*117	3,474	55,033	*18,034	84,458	1,485	86,572	*23	*2,114	21.5	21.7	24.3	—
$200,000 under $500,000	1,808	5,855	555,599	*2,606	6,882	171,950	63,008	177,386	1,746	178,222	*49	*836	7.9	8.1	9.2	—
$500,000 under $1,000,000	594	3,274	391,764	—	5,069	142,165	33,090	115,974	**816	**241,266	**4	**50	13.7	13.9	—	—
$1,000,000 under $2,000,000	163	1,481	217,244	*7,624	2,253	79,892	16,563	66,873	**	**	**	**	9.8	10.0	—	—
$2,000,000 under $5,000,000	48	678	132,133	*7,588	1,230	54,319	*7,110	37,223	**	**	—	—	19.1	20.1	—	—
$5,000,000 under $10,000,000	15	582	105,508	*5,358	1,054	38,497	*8,352	21,146	**	**	**	**	(4)	(4)	—	—
$10,000,000 or more	19	6,191	2,038,853	—	22,016	931,738	61,465	496,704	19	496,704	—	—	(4)	(4)	(4)	—
Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services																
Total	**3,258**	**7,621**	**296,895**	**13,616**	**3,440**	**99,277**	**44,728**	**98,732**	**2,807**	**100,200**	***374**	***1,468**	**14.3**	**12.9**	**15.7**	***46.7**
No receipts reported	*684	**1,445	*1,045	**41	**666	**19,274	**11,004	**1,597	**530	**1,755	**77	**158	—	—	—	—
$1 under $5,000	**	**	**	**	**	**	**	**	**	**	**	**	—	—	—	—
—	—	—	—													
$5,000 under $10,000	*154	*308	*849	*64	*27	—	—	*459	*154	*459	—	—	—	—	—	—
$10,000 under $25,000	*486	*972	*8,039	*25	*62	*1,225	*431	*4,509	*486	*4,509	—	—	—	—	—	—
$25,000 under $50,000	688	1,473	24,043	*914	*333	*3,901	*3,345	8,129	*606	*8,347	*82	*218	32.9	33.4	—	—
$50,000 under $100,000	*541	*1,159	*33,022	—	*432	*4,720	*4,874	*12,102	*386	*12,174	*155	*72	—	—	—	—
$100,000 under $200,000	*331	*762	*40,126	—	*218	*11,381	*1,560	*18,269	*308	*18,816	*23	*547	—	—	—	—
$200,000 under $500,000	253	877	*78,419	*50	*666	24,665	*10,193	23,271	*228	*23,705	*25	*434	21.4	—	—	—
$500,000 under $1,000,000	*87	*412	*55,177	*3,089	*658	*18,298	*11,960	*10,176	**109	**30,435	**12	*39	—	—	—	—
$1,000,000 under $2,000,000	27	175	32,904	*2,113	333	12,295	*1,361	10,360	**	**	**	—	25.6	26.1	—	—
$2,000,000 under $5,000,000	**7	**38	**23,271	**7,520	**45	**3,518	—	**9,860	**	**	**	—	—	—	—	—
$5,000,000 under $10,000,000	**	**	**	**	**	**	—	**	**	**	**	—	—	—	—	—
$10,000,000 or more	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other services																
Total	**30,049**	**100,783**	**1,757,646**	**609,811**	**83,008**	**327,935**	**90,883**	**172,838**	**17,682**	**350,537**	**11,861**	**187,699**	**4.7**	**5.3**	**7.9**	**12.7**
No receipts reported	5,706	28,119	—	—	10,029	*805	*1,269	−69,037	971	16,658	4,655	85,695	10.8	—	52.0	15.1
$1 under $5,000	5,946	18,008	12,253	3,138	25,461	612	*213	−34,999	2,872	3,367	2,997	38,366	11.1	14.1	22.1	44.3
$5,000 under $10,000	3,599	9,010	26,046	5,715	4,484	1,215	*230	−7,180	2,263	6,938	1,336	14,118	14.3	14.6	24.0	47.2
$10,000 under $25,000	4,007	8,890	68,126	17,588	5,607	5,411	7,888	4,533	2,746	15,817	1,006	11,284	13.6	14.0	20.3	48.0
$25,000 under $50,000	3,231	7,586	116,683	26,739	5,645	17,920	11,433	15,150	2,490	27,315	741	12,165	15.1	15.3	20.1	22.6
$50,000 under $100,000	3,786	9,394	274,464	84,212	6,865	43,288	23,031	66,993	3,223	68,361	*486	*1,368	13.9	14.2	18.7	—
$100,000 under $200,000	2,457	7,817	320,828	113,550	8,094	63,317	*10,442	57,488	1,985	64,717	*472	*7,229	17.2	17.4	23.1	—
$200,000 under $500,000	929	3,367	279,589	123,776	7,318	37,834	8,856	46,913	782	51,121	134	4,208	11.0	11.4	18.4	30.4
$500,000 under $1,000,000	250	7,047	177,151	73,651	2,742	29,763	*2,435	42,359	240	45,280	*10	*2,921	21.7	22.6	29.4	—
$1,000,000 under $2,000,000	88	712	117,050	58,152	2,**240	16,498	*1,367	10,911	**101	**26,877	**24	**10,345	14.0	14	—	—
$2,000,000 under $5,000,000	41	159	122,673	95,314	1,854	3,871	*1,074	5,621	**	**	**	**	20.7	21.0	—	—
$5,000,000 under $10,000,000	5	45	31,684	6,467	382	6,001	—	6,115	5	6,115	—	—	—	—	—	—
$10,000,000 or more	4	629	210,899	21,509	2,297	101,400	22,645	27,971	4	27,971	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1, 3, 10, and 12 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[4]Less than 0.05 percent.
[5]Less than $500.
NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, Total[3] [4]								
All industries	**1,096,064**	**5,363,068**	**157,848,722**	**444,932**	**18,965,894**	**812,838**	**11,093,999**	**10,461,911**
Agriculture, forestry, and fishing	**121,301**	**343,601**	**13,015,818**	**78,963**	**1,125,159**	**106,180**	**1,104,983**	**1,011,422**
Farms	106,676	307,082	11,664,047	68,012	924,352	93,408	1,010,793	896,633
Field crop	42,452	119,353	4,353,016	25,216	353,528	35,542	468,945	710,455
Vegetable and melon	3,806	11,647	638,121	2,672	109,705	3,274	41,000	58,484
Fruit and tree nut	9,541	40,968	783,815	5,639	171,247	8,625	73,388	−3,925
Beef cattle feedlots	798	6,776	225,868	329	3,639	464	6,991	−4,883
Beef cattle, except feedlots	24,671	64,819	2,630,420	15,728	100,469	22,697	185,932	−97,895
Hogs, sheep, and goats	5,621	13,238	500,967	3,778	*2,305	4,918	38,122	47,477
Dairy farms	14,076	33,467	1,772,233	11,112	95,868	12,836	163,617	201,675
Poultry and eggs	1,742	4,207	464,790	1,272	25,005	1,601	14,682	2,716
General livestock, except animal specialty	*231	*621	*35,525	*54	*532	*231	*1,096	*2,301
Animal specialty	1,582	5,092	58,632	652	7,201	1,339	7,020	−23,070
Other	2,154	6,894	200,640	1,362	45,053	1,883	10,020	3,298
Agricultural services, forestry, and fishing	14,625	36,519	1,351,771	8,951	200,607	12,772	94,190	114,789
Mining	**16,919**	**353,390**	**5,261,238**	**4,346**	**351,631**	**9,924**	**446,666**	**−21,755**
Oil and gas extraction	13,858	336,818	3,506,912	2,848	143,163	7,890	249,462	817,433
Other mining	3,061	16,572	1,754,326	1,498	208,468	2,034	197,204	−839,188
Construction	**60,367**	**138,371**	**13,053,062**	**37,274**	**2,445,968**	**43,471**	**242,293**	**1,138,947**
General contractors	21,763	53,666	9,209,425	12,719	1,738,239	14,398	150,929	611,978
Special trade contractors	38,558	84,613	3,837,223	24,532	738,237	29,050	91,190	525,265
Plumbing, heating, and air conditioning	5,013	11,158	642,268	2,819	98,341	4,050	8,493	69,566
Painting, paper hanging, and decorating	5,202	11,245	300,594	3,070	68,385	3,368	4,943	60,887
Masonry, stonework, tile setting, and plastering	5,166	10,936	444,579	3,888	110,039	4,133	8,268	73,617
Contractors, not elsewhere classified	23,177	51,276	2,449,784	14,755	459,472	17,499	69,486	321,195
Contractors not allocable	*46	*92	*6,414	*23	*1,490	*23	*174	*1,704
Manufacturing	**30,799**	**82,897**	**8,051,170**	**17,128**	**1,468,855**	**26,119**	**308,032**	**481,639**
Lumber and wood products, except furniture	6,500	15,895	1,442,239	3,496	213,438	5,694	64,710	108,929
Printing, publishing, and allied industries	4,923	12,125	577,680	2,262	124,999	3,121	12,351	93,629
Machinery, except electrical	2,286	5,062	501,106	1,558	137,325	2,203	13,519	45,589
Other manufacturing industries	17,090	49,815	5,530,145	9,612	993,093	15,101	217,452	233,492
Transportation, communication, electric, gas, and sanitary services	**16,822**	**48,175**	**2,550,973**	**8,969**	**408,164**	**13,895**	**382,722**	**−96,974**
Transportation	13,387	38,230	2,006,207	6,947	317,154	11,321	214,869	65,548
Trucking and warehousing	8,204	19,799	1,044,480	4,943	228,282	6,823	77,382	57,704
Other transportation	5,183	18,431	961,727	2,004	88,872	4,498	137,487	7,842
Communication, electric, gas, and sanitary services	3,435	11,945	544,766	2,022	91,010	2,574	167,853	−162,520
Wholesale and retail trade	**194,937**	**468,149**	**46,082,247**	**123,870**	**3,456,087**	**154,278**	**490,004**	**2,414,427**
Wholesale trade	32,588	84,624	16,121,617	16,801	767,328	22,250	136,847	711,849
Retail trade	162,059	382,771	29,930,420	106,866	2,687,521	131,751	352,705	1,701,114
Building materials, hardware, garden supply, and mobile home dealers	8,387	20,358	2,125,308	6,128	188,698	6,894	26,050	155,010
General merchandise stores	4,242	9,855	902,177	2,763	71,552	3,457	8,331	52,562
Food stores	21,714	48,948	5,900,967	14,910	392,671	19,096	52,053	241,573
Grocery stores	14,643	33,218	4,933,474	10,587	294,034	12,796	36,644	177,206
Other food stores	7,071	15,730	967,493	4,323	98,637	6,300	15,409	64,367
Automotive dealers and service stations	25,953	58,286	7,879,746	17,296	430,040	21,308	54,590	348,524
Motor vehicle dealers	5,862	12,928	3,351,986	3,658	158,978	4,243	17,487	102,811
Gasoline service stations	13,348	29,841	3,368,360	9,524	163,909	11,113	24,188	160,205
Other automotive dealers	6,743	15,517	1,159,400	4,114	87,153	5,952	12,915	85,508
Apparel and accessory stores	11,618	28,256	1,453,692	7,203	144,070	8,304	14,814	108,342
Furniture and home furnishings stores	11,262	26,948	1,839,963	7,252	159,091	9,191	17,846	131,310
Eating places	23,675	66,418	3,604,413	20,392	762,254	20,033	83,501	240,209
Drinking places	8,108	18,877	558,829	5,852	80,019	7,207	15,604	47,503
Liquor stores	4,693	10,148	1,012,938	3,361	43,859	4,147	9,455	52,535
Other retail trade	42,407	94,679	4,652,387	21,709	415,267	32,114	70,461	323,546

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
United States, Total [2] [3]—Continued								
Finance, insurance, and real estate	**446,976**	**3,250,170**	**37,579,301**	**60,860**	**2,074,272**	**297,501**	**6,001,201**	**—3,253,320**
Finance	107,107	1,422,812	5,596,815	3,699	602,794	14,379	88,219	48,428
Banking, and credit agencies other than banks	2,786	16,116	552,645	776	33,976	1,180	5,690	43,412
Security, commodity brokers, and services	2,436	23,906	2,485,300	677	523,030	880	11,327	217,125
Holding and investment companies	101,885	1,382,788	2,558,870	2,246	45,788	12,509	71,202	—212,109
Insurance agents, brokers, and service	8,411	25,986	2,293,674	4,919	208,278	5,426	11,962	513,011
Real estate	331,458	1,801,372	29,788,812	52,242	1,263,200	277,696	5,901,020	—2,843,759
Operators and lessors of buildings	273,120	1,506,667	23,926,536	43,107	990,637	250,904	5,696,661	—2,729,231
Lessors, other than buildings	25,621	130,723	533,615	1,911	8,437	14,886	59,634	55,415
Real estate agents, brokers, and managers	17,630	77,939	1,651,806	5,146	150,468	7,465	56,745	—35,865
Other real estate	15,067	84,023	3,676,855	2,078	113,657	4,441	87,980	—133,978
Services	**207,918**	**678,226**	**32,141,483**	**115,497**	**7,634,905**	**181,245**	**2,118,065**	**7,815,861**
Hotels and other lodging places	15,016	69,603	3,082,090	8,731	865,493	13,724	357,179	—59,727
Motels, motor hotels, and tourist courts	8,143	37,554	1,540,979	5,635	327,274	7,451	185,154	8,744
Other lodging places	6,873	32,049	1,541,111	3,096	338,219	6,273	172,025	—68,471
Personal services	22,869	52,704	1,249,320	14,219	291,606	19,755	59,222	192,008
Laundries, dry cleaning, and garment services	7,244	15,947	449,488	4,600	122,628	6,506	29,972	48,353
Beauty shops	8,357	13,551	228,590	4,626	74,442	5,445	7,505	39,865
Barber shops	2,531	5,817	105,521	1,143	29,249	1,930	2,034	22,956
Other personal services	6,757	17,289	465,841	3,848	65,487	5,874	19,711	80,834
Business services	32,407	102,316	2,420,079	9,950	340,291	23,663	912,929	—117,316
Automobile repair and services	21,525	47,035	1,527,813	10,745	179,075	17,651	95,349	184,319
Automobile repair shops	15,316	31,721	1,040,226	8,353	125,500	12,720	20,091	136,180
General automobile repair shops	9,099	18,527	561,773	4,427	59,344	7,647	11,014	89,554
Other automobile repair	8,217	13,194	458,453	3,926	66,156	5,073	9,077	46,626
Automobile parking and other services	6,209	15,314	487,587	2,392	53,575	4,931	75,258	48,159
Miscellaneous repair services	8,666	18,996	432,468	3,816	55,854	7,291	10,169	74,600
Amusement and recreation services, including motion pictures	16,140	81,559	1,686,673	6,646	344,507	11,000	338,853	—169,175
Medical and health services	18,882	62,729	5,980,345	15,670	1,400,750	15,608	97,915	1,986,181
Offices of physicians	8,796	30,583	3,170,822	7,394	588,085	7,172	27,138	1,544,617
Other medical and health services	10,064	32,146	2,689,523	8,276	812,665	8,636	70,779	441,544
Legal services	26,882	94,021	8,574,411	23,566	1,963,690	22,425	101,617	4,162,572
Engineering and architectural services	5,573	14,115	1,465,142	3,095	460,030	3,655	13,822	254,764
Accounting, auditing, and bookkeeping services	9,790	34,885	4,080,787	7,880	1,602,703	7,997	47,866	1,154,341
Certified public accountants	6,582	27,386	3,785,767	5,804	1,503,208	5,600	44,413	1,058,564
Other accounting, auditing, and bookkeeping services	3,208	7,499	295,020	2,076	99,495	2,397	3,453	95,777
Other services	30,148	100,263	1,762,357	11,179	330,716	18,276	83,144	173,414

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3] United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13 States, Total								
All industries	**679,140**	**3,258,903**	**104,316,119**	**267,708**	**12,802,213**	**499,872**	**7,495,658**	**6,089,807**
Agriculture, forestry, and fishing	**59,377**	**179,999**	**6,684,596**	**36,565**	**694,222**	**50,580**	**532,829**	**369,075**
Farms	52,055	162,706	5,918,729	31,892	580,590	44,522	491,948	312,749
Field crop	18,725	57,909	2,010,707	10,349	165,774	15,045	196,002	308,033
Vegetable and melon	1,703	5,650	449,352	1,198	92,298	1,375	19,778	31,484
Fruit and tree nut	8,015	37,527	656,914	4,817	134,265	7,099	63,765	—13,103
Beef cattle feedlots	487	1,325	77,041	129	2,183	248	3,910	—3,830
Beef cattle, except feedlots	11,125	28,485	1,005,624	7,213	56,570	9,908	75,424	—94,317
Hogs, sheep, and goats	1,945	4,889	158,035	1,000	3,325	1,778	12,951	8,953
Dairy farms	6,904	16,680	1,119,047	5,496	62,322	6,434	102,718	93,695
Poultry and eggs	781	1,754	284,059	596	19,989	681	8,067	9,158
General livestock, except animal specialty	*183	*525	*25,668	*6	*260	*183	*407	*2,807
Animal specialty	872	3,092	25,588	*311	*1,400	829	3,176	—17,765
Other	1,335	4,672	108,692	777	22,204	1,142	5,730	—12,352
Agricultural services, forestry, and fishing	7,322	17,291	765,868	4,673	113,632	6,038	40,878	56,326
Mining	**8,335**	**119,926**	**3,476,660**	**1,717**	**233,732**	**5,378**	**300,881**	**236,282**
Oil and gas extraction	6,981	112,143	2,526,688	1,129	108,545	4,504	192,017	660,160
Other mining	1,354	7,783	948,972	588	125,187	872	108,844	—423,878
Construction	**34,119**	**79,055**	**7,561,704**	**20,022**	**1,074,513**	**24,444**	**136,883**	**646,977**
General contractors	11,659	29,477	5,139,792	6,636	604,327	7,754	84,216	352,074
Special trade contractors	22,434	49,532	2,420,979	13,386	470,186	16,690	52,667	293,870
Plumbing, heating, and air conditioning	9,070	6,977	419,726	1,707	70,821	2,343	5,169	41,415
Painting, paper hanging, and decorating	2,677	5,824	191,835	1,505	43,431	1,501	2,405	36,374
Masonry, stonework, tile setting, and plastering	2,473	5,087	218,582	1,781	51,579	2,103	4,299	28,926
Contractors, not elsewhere classified	14,214	31,844	1,590,634	8,393	304,355	10,743	40,794	187,153
Contractors not allocable	*23	*46	*1,033	—	—	—	—	*1,033
Manufacturing	**19,892**	**58,613**	**5,288,172**	**11,651**	**954,123**	**17,341**	**181,048**	**290,267**
Lumber and wood products, except furniture	2,630	6,944	492,276	1,315	75,443	2,395	16,959	30,755
Printing, publishing, and allied industries	3,063	7,750	365,125	1,533	77,631	2,222	9,128	46,539
Machinery, except electrical	1,823	4,267	277,448	1,355	78,305	1,840	9,336	42,630
Other manufacturing industries	12,256	37,652	4,153,320	7,448	724,744	10,884	145,623	170,343
Transportation, communication, electric, gas, and sanitary services	**10,551**	**29,592**	**1,694,838**	**5,686**	**263,771**	**8,670**	**219,694**	**—74,242**
Transportation	8,931	24,449	1,356,726	4,416	201,068	7,222	148,730	30,216
Trucking and warehousing	5,731	14,077	701,675	3,262	152,325	4,679	52,101	37,137
Other transportation	3,200	10,372	655,051	1,134	48,741	2,543	94,629	—6,921
Communication, electric, gas, and sanitary services	1,620	5,143	337,910	1,270	62,705	1,448	72,964	—104,458
Wholesale and retail trade	**123,290**	**295,686**	**29,341,188**	**77,100**	**2,253,536**	**96,658**	**311,542**	**1,564,941**
Wholesale trade	20,643	52,765	10,805,576	10,905	512,012	13,852	89,209	488,249
Retail trade	102,434	242,321	18,714,181	66,069	1,740,937	82,806	221,778	1,074,901
Building materials, hardware, garden supply, and mobile home dealers	5,168	12,632	1,321,587	3,680	125,161	4,563	15,541	100,563
General merchandise stores	1,954	4,635	426,944	1,119	40,556	1,428	3,583	24,903
Food stores	13,944	30,962	3,630,393	9,447	241,224	12,044	31,991	157,109
Grocery stores	9,052	20,178	2,951,558	5,508	175,990	7,681	21,926	110,340
Other food stores	4,892	10,806	678,835	2,939	65,234	4,393	10,063	46,769
Automotive dealers and service stations	15,038	34,267	4,592,057	10,075	263,924	12,334	31,555	203,397
Motor vehicle dealers	3,237	7,138	1,969,969	2,110	99,178	2,484	12,269	65,068
Gasoline service stations	7,410	17,082	1,869,433	5,409	112,242	6,082	11,261	80,022
Other automotive dealers	4,391	10,047	732,755	2,556	52,506	3,788	8,025	58,287
Apparel and accessory stores	7,692	17,296	932,807	4,458	93,788	5,635	8,750	71,692
Furniture and home furnishings stores	7,700	17,871	1,109,847	4,851	103,301	6,115	11,144	89,990
Eating places	15,520	45,949	2,390,347	12,736	499,938	12,784	52,960	151,599
Drinking places	5,596	13,096	395,226	4,195	57,139	4,967	10,673	35,144
Liquor stores	2,999	6,594	673,578	2,105	27,999	2,605	6,764	34,422
Other retail trade	26,825	58,999	3,241,393	13,403	267,927	20,151	47,917	206,062

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
13 States, Total—Continued								
Finance, insurance, and real estate	**290,416**	**2,060,215**	**27,693,858**	**41,379**	**1,657,765**	**194,291**	**4,311,783**	**−2,038,965**
Finance	67,946	878,164	4,425,804	2,416	554,407	6,875	61,669	−106,024
Banking, and credit agencies other than banks	1,586	6,541	494,430	385	30,242	725	3,924	22,771
Security, commodity brokers, and services	1,648	19,709	2,360,786	535	488,487	531	18,223	187,718
Holding and investment companies	64,514	851,914	1,570,588	1,496	35,678	7,619	47,722	−316,511
Insurance agents, brokers, and service	5,311	15,749	1,495,269	3,255	136,264	3,325	8,724	255,418
Real estate	217,157	1,186,302	21,772,785	35,708	967,094	182,091	4,241,200	−2,186,359
Operators and lessors of buildings	181,240	987,980	17,550,677	29,709	748,205	166,287	4,068,442	−2,033,785
Lessors, other than buildings	14,839	83,231	329,411	920	5,785	7,851	37,212	15,500
Real estate agents, brokers, and managers	12,110	54,760	1,178,677	3,672	128,067	5,212	42,518	−34,844
Other real estate	8,968	40,331	2,713,820	1,407	85,037	2,741	73,029	−135,430
Services	**133,139**	**445,725**	**22,562,877**	**73,563**	**5,669,596**	**102,567**	**1,501,178**	**5,095,508**
Hotels and other lodging places	9,124	46,510	2,033,209	5,410	430,520	8,109	234,678	−83,204
Motels, motor hotels, and tourist courts	4,552	22,916	1,006,451	3,258	216,291	4,041	116,731	−3,815
Other lodging places	4,572	23,594	1,026,758	2,152	214,229	4,068	117,947	−79,389
Personal services	14,184	33,447	771,431	8,368	180,851	12,348	25,875	104,866
Laundries, dry cleaning, and garment services	4,397	9,508	261,905	2,600	67,635	3,982	15,570	29,457
Beauty shops	4,008	8,694	155,415	2,810	50,678	3,388	5,818	23,556
Barber shops	1,590	3,408	66,920	*699	*18,091	1,279	1,179	17,997
Other personal services	4,189	11,836	285,191	2,259	44,247	3,697	13,308	34,656
Business services	22,043	71,241	1,846,942	6,957	260,482	16,158	641,795	−32,394
Automobile repair and services	14,649	32,022	1,037,098	7,784	127,184	12,255	69,915	113,690
Automobile repair shops	10,339	21,202	691,209	5,694	67,007	8,833	13,319	82,723
General automobile repair shops	6,558	13,343	427,216	3,394	44,267	5,465	8,090	61,771
Other automobile repair	3,781	7,859	263,993	2,500	42,740	3,348	5,229	20,952
Automobile parking and other services	4,310	10,820	345,889	1,890	40,177	3,422	56,597	31,167
Miscellaneous repair services	5,772	13,034	297,920	2,618	43,050	4,717	7,016	45,961
Amusement and recreation services, including motion pictures	10,693	55,442	1,342,051	4,244	270,420	7,123	268,324	−151,661
Medical and health services	12,226	41,151	3,964,768	10,343	1,022,061	10,386	65,634	1,219,398
Offices of physicians	5,323	18,347	1,977,924	4,475	376,884	4,485	16,068	945,375
Other medical and health services	8,905	22,804	1,986,844	5,868	645,177	5,901	49,566	274,023
Legal services	16,718	59,044	5,742,321	14,410	1,370,884	14,011	70,251	2,697,747
Engineering and architectural services	3,300	8,900	1,096,285	1,855	356,418	2,202	10,744	184,799
Accounting, auditing, and bookkeeping services	6,243	24,002	3,301,750	4,684	1,360,463	4,883	37,499	916,839
Certified public accountants	3,906	18,599	3,097,948	3,321	1,290,125	3,272	35,355	849,805
Other accounting, auditing, and bookkeeping services	2,337	5,403	203,804	1,563	70,338	1,611	2,144	67,025
Other services	18,184	60,935	1,127,102	6,690	247,663	10,317	59,446	79,476

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
California								
All industries	**160,273**	**851,662**	**24,962,729**	**62,870**	**2,966,320**	**116,372**	**1,712,952**	**1,821,885**
Agriculture, forestry, and fishing	12,453	54,849	2,585,834	7,645	396,200	10,382	188,524	−18,805
Farms	10,860	50,386	2,327,677	6,751	347,300	9,067	153,748	−40,205
Field crop	2,452	10,871	836,679	1,594	85,129	1,803	52,257	30,730
Vegetable and melon	768	2,733	293,590	558	72,504	681	14,790	6,323
Fruit and tree nut	4,853	27,186	465,607	3,084	108,503	4,109	45,490	−23,061
Beef cattle feedlots	*89	*353	*23,857	*10	*677	*16	*491	*−1,003
Beef cattle, except feedlots	1,038	2,383	205,904	477	9,037	890	5,621	−34,045
Hogs, sheep, and goats	*105	*210	*9,587	*31	*200	*102	*238	*371
Dairy farms	480	2,310	433,950	403	29,621	455	25,836	−1,654
Poultry and eggs	175	448	179,059	90	14,417	90	3,430	−846
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	*320	*1,306	*11,724	*98	*450	*320	*1,850	*−14,740
Other	601	2,586	67,820	406	16,763	601	3,743	−2,280
Agricultural services, forestry, and fishing	1,593	4,263	257,957	894	48,900	1,315	11,778	23,400
Mining	**1,947**	**24,606**	**1,058,382**	**368**	**30,784**	**1,118**	**65,382**	**433,157**
Oil and gas extraction	1,687	22,976	1,022,507	285	22,786	960	55,459	508,117
Other mining	260	1,630	*35,875	*83	*7,998	158	9,923	−72,960
Construction	**6,599**	**17,295**	**2,187,426**	**3,896**	**288,631**	**4,596**	**39,049**	**154,259**
General contractors	2,728	8,323	1,563,947	1,406	147,154	1,676	29,233	114,527
Special trade contractors	3,871	8,972	603,479	2,488	141,477	2,820	9,816	39,732
Plumbing, heating, and air conditioning	459	1,614	52,570	373	10,656	386	1,733	1,183
Painting, paper hanging, and decorating	563	1,375	49,066	*341	*10,398	*341	*554	6,702
Masonry, stonework, tile setting, and plastering	432	884	65,078	209	16,664	285	436	3,512
Contractors, not elsewhere classified	2,417	5,099	436,763	1,565	103,759	1,908	7,091	25,355
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	**5,938**	**16,100**	**1,092,914**	**3,614**	**176,325**	**5,243**	**23,427**	**39,557**
Lumber and wood products, except furniture	323	858	206,279	248	28,648	246	3,033	−7,981
Printing, publishing, and allied industries	866	1,582	80,178	200	13,327	520	2,361	10,189
Machinery, except electrical	473	968	37,187	*303	*8,093	473	1,270	2,237
Other manufacturing industries	4,476	12,692	769,290	2,863	126,257	4,004	16,763	35,112
Transportation, communication, electric, gas, and sanitary services	**3,338**	**11,849**	**426,729**	**1,576**	**77,159**	**2,654**	**47,544**	**16,054**
Transportation	3,048	11,000	324,043	1,373	53,526	2,450	41,792	−5,257
Trucking and warehousing	1,851	5,791	210,253	1,006	43,637	1,574	15,356	4,008
Other transportation	1,197	5,209	113,790	367	9,889	876	26,436	−9,265
Communication, electric, gas, and sanitary services	290	849	102,685	203	23,633	204	5,752	21,311
Wholesale and retail trade	**29,338**	**77,931**	**6,792,551**	**19,511**	**638,393**	**22,669**	**71,563**	**361,508**
Wholesale trade	4,922	12,279	2,240,344	2,526	119,747	2,924	13,498	117,281
Retail trade	24,404	65,626	4,549,829	16,973	518,386	19,733	58,032	243,692
Building materials, hardware, garden supply, and mobile home dealers	772	1,956	249,924	659	19,493	695	2,171	17,905
General merchandise stores	386	912	98,673	91	11,191	267	893	4,896
Food stores	2,524	6,548	827,257	1,824	58,874	2,260	7,525	29,243
Grocery stores	1,681	4,266	653,621	1,231	43,551	1,429	5,305	20,154
Other food stores	843	2,278	173,636	593	15,323	831	2,220	9,089
Automotive dealers and service stations	2,610	5,677	919,035	1,908	70,013	2,065	9,851	38,520
Motor vehicle dealers	592	1,340	316,935	334	21,420	419	5,618	12,037
Gasoline service stations	1,128	2,372	399,895	1,004	31,084	929	2,430	14,231
Other automotive dealers	890	1,965	202,205	570	17,509	717	1,805	12,152
Apparel and accessory stores	1,495	3,903	158,875	896	11,565	1,044	1,829	11,785
Furniture and home furnishings stores	1,567	3,826	314,133	1,108	30,969	1,331	2,975	28,877
Eating places	4,734	17,759	918,063	4,060	215,687	3,867	16,842	58,375
Drinking places	1,534	4,407	92,023	1,240	21,272	1,480	2,910	3,054
Liquor stores	1,248	2,930	320,577	1,038	16,974	1,158	4,236	13,218
Other retail trade	7,536	17,712	652,239	4,146	62,348	5,566	9,000	37,819

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
California—Continued								
Finance, insurance, and real estate	76,909	543,879	6,050,030	9,858	220,915	46,462	916,967	—179,889
Finance								
Banking, and credit agencies other than banks	18,725	209,567	422,674	618	19,319	2,676	14,158	—32,970
Security, commodity brokers, and services	257	1,019	26,465	*44	*4,880	*74	*987	4,125
Holding and investment companies	174	723	35,601	*125	*9,534	120	1,354	—205
Insurance agents, brokers, and service	18,294	207,625	360,408	449	4,905	2,682	11,807	—36,800
	1,091	2,208	112,124	869	27,473	793	2,700	27,633
Real estate								
Operators and lessors of buildings	51,093	332,104	5,515,232	8,371	174,123	42,793	900,129	—174,362
Lessors, other than buildings	43,100	288,975	3,712,986	8,903	106,787	39,769	871,449	—265,877
Real estate agents, brokers, and managers	3,060	19,829	107,096	371	2,549	1,513	13,751	1,783
Other real estate	2,959	11,299	363,278	777	32,749	931	6,094	12,490
	2,574	12,001	1,331,869	320	32,038	580	8,835	77,242
Services	29,751	195,353	4,808,864	16,402	1,037,913	23,248	383,476	1,013,854
Hotels and other lodging places	3,327	19,508	801,972	2,009	111,392	2,891	67,064	22,406
Motels, motor hotels, and tourist courts	1,846	7,374	234,760	1,401	39,372	1,598	26,387	25,151
Other lodging places	1,481	12,134	367,212	608	72,020	1,293	40,677	—2,745
Personal services	2,546	6,198	173,767	1,721	47,918	2,177	7,094	21,774
Laundries, dry cleaning, and garment services	840	1,475	67,995	404	18,451	840	4,353	8,634
Beauty shops	885	2,448	52,041	737	17,306	683	1,603	3,025
Barber shops	*219	*438	*5,263	*73	*399	*146	*145	*3,411
Other personal services	602	1,837	48,448	507	11,762	728	993	8,704
Business services	7,307	25,954	564,597	2,056	65,699	5,617	173,257	42,068
Automobile repair and services	2,522	5,748	255,314	1,508	38,357	2,118	26,371	23,811
Automobile repair shops	1,707	3,536	139,709	1,190	24,181	1,545	2,638	18,339
General automobile repair shops	998	2,008	88,297	703	13,762	848	1,793	11,785
Other automobile repair	709	1,528	51,412	487	10,419	697	845	8,554
Automobile parking and other services	815	2,212	115,605	318	14,176	571	23,733	5,472
Miscellaneous repair services	875	1,922	43,647	579	10,325	727	1,004	5,269
Amusement and recreation services, including motion pictures	2,799	12,884	560,927	1,090	113,655	1,823	73,349	18,104
Medical and health services	3,025	10,651	1,183,680	2,739	292,229	2,499	13,916	366,694
Offices of physicians	1,480	5,621	694,506	1,314	164,451	1,252	4,057	285,041
Other medical and health services	1,545	4,830	489,152	1,425	127,778	1,247	9,859	81,653
Legal services	2,494	8,504	907,806	2,248	229,757	2,175	11,758	408,051
Engineering and architectural services	804	1,906	120,688	407	28,542	556	1,368	17,011
Accounting, auditing, and bookkeeping services	1,391	3,563	250,940	1,072	70,581	1,222	2,103	79,011
Certified public accountants	569	1,755	185,963	568	59,078	496	1,657	58,447
Other accounting, auditing, and bookkeeping services	822	1,828	64,977	504	11,503	726	446	20,564
Other services	2,661	8,493	145,548	973	29,458	1,445	6,192	9,657

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2] Includes data from Puerto Rico and foreign returns.
[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Florida								
All industries	40,041	186,551	3,956,231	15,492	451,515	29,264	399,017	51,838
Agriculture, forestry, and fishing	3,774	12,853	330,735	2,180	40,477	3,126	25,023	—12,914
Farms								
Field crop	3,263	11,784	266,726	1,755	31,651	2,924	22,174	—18,265
Vegetable and melon	*230	*757	*16,571	*184	*2,536	*154	*1,556	*—2,101
Fruit and tree nut	*313	*1,352	*81,282	*267	*12,394	*161	*2,235	*6,359
Beef cattle feedlots	1,549	8,081	83,244	550	7,843	1,544	8,291	—1,355
Beef cattle, except feedlots	—	—	—	—	—	—	—	—
	717	2,376	55,975	406	5,160	641	7,112	—13,030
Hogs, sheep, and goats	—	—	—	—	—	—	—	—
Dairy farms	*76	*152	*1,642	—	—	*76	*167	*—1,022
Poultry and eggs	*145	*290	*19,142	*143	*1,093	*145	*1,686	*1,867
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	—	—	—	—	—	—	—	—
Other	*23	*69	*78	*23	*5	*23	*276	*—739
Agricultural services, forestry, and fishing	*210	*697	*8,792	*180	*2,820	*180	*851	*—8,364
	511	1,089	84,009	405	8,626	202	2,849	5,351
Mining	*99	*3,282	*18,530	**	**	*92	*3,759	*—6,490
Oil and gas extraction	*96	*3,238	*9,090	—	—	*91	*1,593	*2,241
Other mining	*3	*44	*9,440	**	**	**	**	*—8,731
Construction	2,025	4,558	357,664	1,339	32,796	1,311	6,476	16,129
General contractors	791	2,057	248,452	395	11,117	444	3,687	—3,470
Special trade contractors	1,234	2,501	111,212	943	21,679	867	2,789	19,599
Plumbing, heating, and air conditioning	*187	*374	*16,579	*110	*1,308	*34	*243	*1,344
Painting, paper hanging, and decorating	*183	*326	*7,543	*87	*2,257	*163	*210	*1,972
Masonry, stonework, tile setting, and plastering	*463	*926	*27,656	*403	*8,537	*403	*1,344	*4,833
Contractors, not elsewhere classified	421	875	57,424	343	8,577	*267	*993	11,450
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	993	4,391	87,739	381	14,792	917	3,420	5,234
Lumber and wood products, except furniture	*80	*184	*19,264	*4	*4,188	*80	*471	*1,111
Printing, publishing, and allied industries	*253	*683	*22,447	*174	*2,458	*177	*412	*3,096
Machinery, except electrical	*153	*306	*2,326	—	—	*153	*86	*501
Other manufacturing industries	507	3,218	43,682	*203	*8,146	507	2,451	526
Transportation, communication, electric, gas, and sanitary services	1,044	2,363	75,636	444	10,971	888	8,522	—1,288
Transportation								
Trucking and warehousing	1,036	2,243	65,111	438	8,048	882	4,592	—180
Other transportation	555	1,125	36,625	*282	*6,041	478	2,821	202
Communication, electric, gas, and sanitary services	*483	*1,118	*26,486	*156	*2,007	*404	*1,771	*—382
	*6	*120	*10,525	*6	*2,923	*6	*1,930	*—1,108
Wholesale and retail trade	6,708	15,050	945,490	4,187	78,691	5,141	22,483	26,959
Wholesale trade	733	1,671	223,423	396	9,548	353	6,313	6,189
Retail trade	5,975	13,379	722,067	3,791	67,143	4,788	16,150	20,770
Building materials, hardware, garden supply, and mobile home dealers	484	1,160	55,981	332	5,578	406	1,896	2,135
General merchandise stores	*22	*44	*1,584	*22	*107	*22	*35	*—45
Food stores	998	2,118	180,732	694	9,106	770	1,847	4,214
Grocery stores	631	1,384	120,411	403	6,212	403	864	4,161
Other food stores	367	734	40,321	*291	*2,894	367	983	53
Automotive dealers and service stations	1,005	2,157	205,383	653	10,122	969	1,381	8,597
Motor vehicle dealers	*101	*204	*33,838	*13	*1,010	*89	*51	*258
Gasoline service stations	464	973	129,141	452	6,415	452	788	5,636
Other automotive dealers	440	980	42,404	*188	*2,697	426	564	2,605
Apparel and accessory stores	564	1,161	47,068	184	7,839	260	783	2,653
Furniture and home furnishings stores	542	1,163	66,995	314	6,740	390	808	4,639
Eating places	873	2,229	88979	717	19,345	721	3,492	1,854
Drinking places	*168	*359	*15,580	*168	*1,523	*168	*387	*676
Liquor stores	*169	*338	*21,449	*169	*790	*93	*542	*—106
Other retail trade	1,150	2,630	58,296	538	5,993	987	5,197	—3,847

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Florida—Continued								
Finance, insurance, and real estate	17,272	97,799	1,188,785	2,231	71,286	11,240	234,353	−152,927
Finance	**	**	**	**	**	**	**	**
Banking, and credit agencies other than banks	**	**	**	**	**	**	**	**
Security, commodity brokers, and services	**	**	**	**	**	**	**	**
Holding and investment companies	**	**	**	**	**	**	**	**
Insurance agents, brokers, and service	**	**	**	**	**	**	**	**
Real estate	13,006	54,713	1,082,474	2,202	63,486	10,950	232,000	−153,264
Operators and lessors of buildings	10,782	45,420	826,566	1,638	45,319	10,016	224,625	−118,682
Lessors, other than buildings	505	2,897	14,457	**	**	421	1,254	−643
Real estate agents, brokers, and managers	1,091	3,968	84,623	243	9,635	357	2,288	5,989
Other real estate	628	2,428	156,828	120	8,462	156	3,833	−40,826
Services	8,126	26,253	971,672	4,750	202,189	6,549	96,001	177,135
Hotels and other lodging places	1,207	4,297	185,783	831	36,867	996	27,107	−8,514
Motels, motor hotels, and tourist courts	628	1,818	105,169	315	22,283	504	15,017	−3,518
Other lodging places	579	2,479	80,614	316	14,584	492	12,090	−4,998
Personal services	844	1,784	43,170	692	11,486	844	4,190	846
Laundries, dry cleaning, and garment services	*365	*730	*21,879	*289	*5,241	*365	*3,055	*483
Beauty shops	*304	*608	*10,475	*228	*3,969	*304	*731	*−464
Barber shops	*76	*152	*1,059	*76	*635	*76	*11	*4
Other personal services	*99	*274	*9,757	*99	*1,641	*99	*393	*823
Business services	925	3,940	78,422	212	13,424	517	13,276	5,318
Automobile repair and services	1,124	2,324	60,520	668	8,575	972	1,780	2,077
Automobile repair shops	881	1,762	50,184	577	7,261	729	1,263	2,197
General automobile repair shops	*490	*980	*24,303	*338	*4,483	*338	*678	*1,664
Other automobile repair	*391	*782	*25,881	*239	*2,778	*391	*585	*533
Automobile parking and other services	*243	*562	*10,336	*91	*1,314	*243	*517	*−139
Miscellaneous repair services	*316	*632	*13,520	*68	*776	*316	*289	*3,073
Amusement and recreation services, including motion pictures	336	2,960	40,128	152	10,915	309	34,910	−43,336
Medical and health services	824	2,556	187,392	736	35,588	798	4,759	80,253
Offices of physicians	417	1,360	109,825	405	20,381	391	2,566	50,172
Other medical and health services	407	1,176	77,567	331	15,207	407	2,193	30,081
Legal services	860	2,454	229,315	770	49,673	781	2,744	112,030
Engineering and architectural services	*274	*670	*32,533	*186	*7,811	*274	*793	*3,712
Accounting, auditing, and bookkeeping services	514	1,578	82,162	438	25,626	438	1,565	28,524
Certified public accountants	317	1,062	69,343	317	22,895	317	1,407	23,425
Other accounting, auditing, and bookkeeping services	*197	*496	*12,819	*121	*2,731	*121	*158	*5,099
Other services	902	3,060	20,727	*177	*1,648	324	4,568	−6,848

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]Includes data from Puerto Rico and foreign returns.
[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Georgia								
All industries	21,124	97,177	2,721,672	10,573	343,778	15,267	197,542	97,091
Agriculture, forestry, and fishing	2,748	6,054	313,367	2,088	25,588	2,682	27,769	23,200
Farms	2,240	5,037	273,655	1,739	22,632	2,158	24,903	15,731
Field crop	1,403	2,826	163,847	964	11,951	1,403	18,977	12,452
Vegetable and melon	—	—	—	—	—	—	—	—
Fruit and tree nut	*223	*456	*23,258	*223	*3,166	*223	*2,280	*1,886
Beef cattle feedlots	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*112	*224	*11,037	*110	*1,235	*112	*1,382	*−4,969
Hogs, sheep, and goats	*119	*254	*17,022	*119	*1,078	*117	*1,063	*2,653
Dairy farms	*140	*280	*20,935	*140	*1,298	*140	*2,442	*2,520
Poultry and eggs	*163	*337	*37,556	*163	*3,904	*163	*759	*2,397
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	*80	*560	—	—	—	—	—	*−1,306
Other	—	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing	508	1,017	39,712	347	3,056	504	2,866	7,469
Mining	*31	*799	*6,183	—	—	*31	*489	*945
Oil and gas extraction	*31	*799	*6,183	—	—	*31	*489	*945
Other mining	—	—	—	—	—	—	—	—
Construction	1,184	2,578	158,241	594	22,497	759	2,968	19,578
General contractors	113	265	89,533	83	10,041	106	813	10,534
Special trade contractors	1,071	2,313	68,708	511	12,456	651	2,175	9,044
Plumbing, heating, and air conditioning	*79	*169	*22,479	*79	*5,695	*59	*263	*1,674
Painting, paper hanging, and decorating	*80	*160	*6,637	*80	*2,750	*80	*120	*504
Masonry, stonework, tile setting, and plastering	*80	*160	*1,939	*80	*506	*80	*107	*902
Contractors, not elsewhere classified	932	1,824	37,653	*272	*3,303	*432	*1,685	5,964
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	420	969	125,511	259	23,790	338	4,777	5,265
Lumber and wood products, except furniture	*59	*130	*21,232	*59	*3,745	*59	*1,686	*2,291
Printing, publishing, and allied industries	*4	*11	*16,855	*4	*7,521	*4	*380	*231
Machinery, except electrical	—	—	—	—	—	—	—	—
Other manufacturing industries	357	828	91,624	196	12,524	275	2,711	2,743
Transportation, communication, electric, gas, and sanitary services	*106	*294	*10,493	*96	*2,609	*104	*1,696	*1,181
Transportation	*106	*294	*10,493	*96	*2,609	*104	*1,696	*1,181
Trucking and warehousing	**	**	**	**	**	**	**	**
Other transportation	**	**	**	**	**	**	**	**
Communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—
Wholesale and retail trade	5,270	11,227	836,314	3,382	61,248	4,273	7,347	45,516
Wholesale trade	837	1,774	270,472	402	10,380	583	1,434	11,586
Retail trade	4,433	9,453	865,842	2,980	50,868	3,690	5,913	33,930
Building materials, hardware, garden supply, and mobile home dealers	313	657	82,096	233	3,715	233	846	3,735
General merchandise stores	*183	*379	*25,187	*183	*2,440	*183	*99	*913
Food stores	684	1,522	173,262	682	9,435	682	1,107	3,406
Grocery stores	589	1,275	160,252	589	8,906	577	1,058	2,473
Other food stores	*105	*247	*13,010	*93	*527	*105	*49	*933
Automotive dealers and service stations	557	1,154	134,867	419	4,256	387	776	7,038
Motor vehicle dealers	211	426	61,066	*186	*1,670	211	119	2,582
Gasoline service stations	264	526	46,257	174	1,589	94	315	2,042
Other automotive dealers	*82	*186	*27,344	*59	*997	*82	*342	*2,434
Apparel and accessory stores	633	1,285	71,628	394	8,457	*382	*788	7,684
Furniture and home furnishings stores	*311	*622	*8,024	*161	*153	*241	*383	*−977
Eating places	354	854	59,894	274	10,928	354	552	4,486
Drinking places	*159	*478	*10,060	*79	*1,299	*79	*177	*137
Liquor stores	186	394	41,020	*72	*1,521	186	152	2,369
Other retail trade	1,043	2,110	60,024	483	8,668	953	1,053	4,939

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Georgia—Continued								
Finance, insurance, and real estate	6,995	61,333	458,188	1,130	40,433	3,728	116,989	−181,795
Finance	2,191	35,787	39,473	*206	*1,743	226	1,990	−43,654
Banking, and credit agencies other than banks	*100	*340	*5,020	*80	*1,196	*80	*163	*839
Security, commodity brokers, and services	*61	*484	*223	—	—	**	**	*−1,523
Holding and investment companies	2,010	34,963	34,230	*126	*547	145	1,821	−42,970
Insurance agents, brokers, and service	*156	*1,124	*21,130	*136	*5,163	*54	*168	*8,045
Real estate	4,848	24,422	398,585	788	33,527	3,448	114,833	−146,188
Operators and lessors of buildings	3,647	18,466	314,513	599	14,590	3,255	103,732	−107,246
Lessors, other than buildings	259	2,648	1,104	*44	*41	*62	*340	−3,688
Real estate agents, brokers, and managers	364	1,456	28,916	*116	*10,720	*57	*1,447	1,097
Other real estate	378	1,852	54,052	29	8,176	74	9,314	−36,251
Services	4,370	13,923	708,375	3,026	167,513	3,372	35,487	183,201
Hotels and other lodging places	212	953	131,870	199	24,311	209	13,805	−29,632
Motels, motor hotels, and tourist courts	178	700	100,045	172	21,849	177	9,003	−6,500
Other lodging places	*34	*253	*31,825	*27	*2,662	*32	*4,802	*−23,132
Personal services	872	1,460	*15,403	*352	*3,129	*512	*1,011	3,536
Laundries, dry cleaning, and garment services	*340	*780	*6,773	*180	*780	*260	*668	*2,424
Beauty shops	*240	*480	*4,042	*160	*1,254	*240	*124	*175
Barber shops	—	—	—	—	—	—	—	—
Other personal services	*92	*220	*4,588	*12	*1,105	*12	*219	*937
Business services	305	834	22,582	*262	*4,788	225	3,991	3,740
Automobile repair and services	368	817	28,238	*265	*2,974	368	2,965	5,455
Automobile repair shops	*333	*668	*15,458	*253	*1,359	*333	*387	*2,584
General automobile repair shops	*171	*342	*9,192	*91	*437	*171	*165	*2,723
Other automobile repair	*162	*324	*6,266	*162	*922	*162	*222	*−139
Automobile parking and other services	*35	*151	*12,780	*12	*1,615	*35	*2,578	*2,671
Miscellaneous repair services	*343	*686	*13,841	*183	*2,386	*263	*364	*1,767
Amusement and recreation services, including motion pictures	*217	*987	*40,097	*132	*6,525	*137	*6,734	*2,365
Medical and health services	376	1,359	144,823	376	26,709	273	1,477	82,957
Offices of physicians	264	895	136,848	264	23,312	241	970	82,762
Other medical and health services	*112	*464	*7,777	*112	*3,397	*32	*507	*195
Legal services	900	2,695	190,143	740	46,595	848	2,859	94,112
Engineering and architectural services	*175	*356	*44,173	*3	*25,345	*83	*210	*7,215
Accounting, auditing, and bookkeeping services	*145	*533	*39,525	*145	*13,827	*65	*709	*10,624
Certified public accountants	*65	*373	*38,533	*65	*13,633	*65	*709	*10,118
Other accounting, auditing, and bookkeeping services	*80	*160	*992	*80	*294	—	—	*506
Other services	657	3,243	37,880	*369	*8,814	589	1,362	1,122

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Illinois								
All industries	61,929	334,510	10,237,788	22,753	1,370,820	45,204	758,600	609,910
Agriculture, forestry, and fishing	5,753	18,679	619,566	2,842	28,794	4,667	48,935	151,557
Farms	4,796	16,883	515,744	2,063	13,275	4,024	39,996	140,006
Field crop	3,566	13,222	316,498	1,409	8,239	2,894	28,979	111,861
Vegetable and melon	—	—	—	—	—	—	—	—
Fruit and tree nut	*67	*443	*11,195	*67	*64	*67	*168	*5,485
Beef cattle feedlots	*83	*249	*46	—	—	—	—	*−59
Beef cattle, except feedlots	490	1,060	128,297	359	4,569	487	6,131	14,496
Hogs, sheep, and goats	*337	*1,087	*40,251	*155	*256	*337	*3,147	*7,552
Dairy farms	*75	*290	*16,099	*73	*147	*73	*1,535	*2,918
Poultry and eggs	*12	*24	*3,338	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	*72	*144	—	—	—	*72	*14	—
Other	*94	*364	*20	—	—	*94	*22	*−86
Agricultural services, forestry, and fishing	957	1,996	103,822	779	15,519	863	8,339	*−989
Mining	323	1,265	90,282	*63	*11,962	247	3,354	10,559
Oil and gas extraction	—	—	—	—	—	—	—	—
Other mining	212	1,031	80,068	*49	*10,411	210	2,424	−17,853
Construction	*111	*234	*10,214	*14	*1,551	*37	*930	*−20,121
General contractors	2,692	8,455	818,164	1,756	142,353	1,847	11,823	*2,168
Special trade contractors	768	2,390	578,992	467	95,094	382	7,512	71,009
Plumbing, heating, and air conditioning	1,924	4,065	239,172	1,289	47,259	1,465	4,311	42,072
Painting, paper hanging, and decorating	*209	*418	*40,393	*209	*6,399	*172	*236	26,936
Masonry, stonework, tile setting, and plastering	*481	*1,127	*10,315	*177	*1,514	*244	*220	*5,227
Contractors, not elsewhere classified	*222	*447	*39,499	*222	*9,898	*206	*682	*3,722
Contractors not allocable	1,012	2,073	148,965	681	29,448	841	3,173	*5,814
	—	—	—	—	—	—	—	14,173
Manufacturing	1,062	4,020	571,367	866	81,887	825	17,845	—
Lumber and wood products, except furniture	*240	*557	*39,984	*86	*8,053	*158	*1,090	54,769
Primary, publishing, and allied industries	*168	*357	*13,068	*89	*2,595	*94	*284	*6,828
Machinery, except electrical	*88	*224	*45,956	*88	*11,717	*68	*1,863	*1,848
Other manufacturing industries	568	2,882	472,359	403	58,502	485	14,408	*11,178
Transportation, communication, electric, gas, and sanitary services	1,121	2,593	156,557	763	29,026	869	20,138	65,420
Transportation	763	1,877	133,569	510	26,007	511	19,164	8,110
Trucking and warehousing	465	949	95,667	394	22,130	368	5,898	−1,802
Other transportation	298	928	37,902	*116	*3,877	143	13,266	7,961
Communication, electric, gas, and sanitary services	*358	*716	*22,988	*253	*2,019	*358	*971	−6,483
Wholesale and retail trade	8,810	22,906	2,812,849	6,665	196,718	7,332	23,485	*4,618
Wholesale trade	1,807	4,653	1,253,983	1,334	57,765	1,371	8,737	164,809
Retail trade	8,003	18,253	1,558,866	5,331	138,953	5,961	14,748	63,191
Building materials, hardware, garden supply, and mobile home dealers	427	1,194	107,726	342	9,743	388	938	101,318
General merchandise stores	*111	*448	*38,712	*39	*4,853	*39	*299	8,480
Food stores	1,125	2,351	354,626	662	20,809	837	2,342	*2,904
Grocery stores	796	1,683	320,282	501	17,825	690	2,138	20,821
Other food stores	*327	*668	*34,344	*161	*2,984	*147	*204	13,483
Automotive dealers and service stations	1,228	2,676	363,405	864	22,764	973	2,280	*7,338
Motor vehicle dealers	168	406	180,123	168	9,535	153	1,049	13,391
Gasoline service stations	688	1,405	161,752	492	10,699	520	843	3,618
Other automotive dealers	*372	*865	*41,530	*204	*2,530	*300	*368	6,677
Apparel and accessory stores	595	1,375	111,482	440	13,450	499	1,135	*3,096
Furniture and home furnishings stores	520	1,066	50,250	329	3,270	437	347	5,402
Eating places	1,571	3,965	258,189	1,142	41,715	1,197	4,535	4,803
Drinking places	*569	*1,232	*40,023	*405	*4,522	*331	*716	19,635
Liquor stores	*109	*218	*25,637	*27	*173	*96	*73	*5,095
Other retail trade	1,748	3,728	187,614	1,081	17,654	1,184	2,063	*2,983
								16,204

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Illinois—Continued								
Finance, insurance, and real estate	**28,663**	**234,823**	**2,744,499**	**4,079**	**138,246**	**19,590**	**486,828**	**−343,336**
Finance	6,606	119,456	314,450	274	26,074	614	3,057	9,138
Banking, and credit agencies other than banks	369	1,781	12,783	*125	*2,083	*68	*588	2,753
Security, commodity brokers, and services	151	2,077	125,629	25	23,064	26	613	20,754
Holding and investment companies	6,086	115,598	176,038	124	927	520	1,856	−14,371
Insurance agents, brokers, and service	647	1,620	80,658	366	11,779	564	780	22,273
Real estate	21,410	113,747	2,349,391	3,439	100,393	18,412	482,991	−374,744
Operators and lessors of buildings	17,670	99,366	1,752,514	2,807	83,179	16,525	446,247	−278,042
Lessors, other than buildings	1,824	7,935	36,830	*83	*76	992	2,591	8,726
Real estate agents, brokers, and managers	1,093	3,881	160,566	487	15,041	516	2,492	3,185
Other real estate	823	2,565	399,481	62	2,097	379	31,661	−106,816
Services	**12,505**	**43,589**	**2,424,704**	**5,919**	**742,854**	**8,607**	**146,995**	**496,248**
Hotels and other lodging places	763	6,770	232,734	524	66,278	691	28,357	−26,923
Motels, motor hotels, and tourist courts	465	5,156	110,152	393	28,502	393	14,896	−2,414
Other lodging places	298	1,614	122,582	131	37,776	298	13,461	−24,509
Personal services	1,464	4,111	81,663	604	19,025	1,132	4,992	5,945
Laundries, dry cleaning, and garment services	*420	*854	*22,431	*183	*8,475	*337	*755	*1,258
Beauty shops	*497	*994	*20,085	*333	*4,966	*331	*1,063	*4,706
Barber shops	*83	*166	*1,230	—	—	—	—	*975
Other personal services	464	2,097	37,917	288	5,564	464	3,174	−994
Business services	2,674	7,047	227,129	503	36,677	2,153	73,170	82
Automobile repair and services	1,927	4,274	138,999	938	16,393	1,762	10,981	18,183
Automobile repair shops	1,392	2,878	96,419	812	12,047	1,227	2,426	13,411
General automobile repair shops	607	1,226	45,579	*358	*3,812	607	1,179	11,324
Other automobile repair	785	1,652	50,840	*454	*8,235	620	1,247	2,087
Automobile parking and other services	535	1,396	42,580	*126	*4,346	535	8,555	4,752
Miscellaneous repair services	544	1,090	19,314	*163	*3,200	*401	*537	829
Amusement and recreation services, including motion pictures	1,044	3,146	69,618	284	12,452	651	3,592	3,158
Medical and health services	813	4,235	196,879	635	65,815	693	7,302	25,926
Offices of physicians	173	551	56,892	77	10,655	157	411	24,532
Other medical and health services	640	3,684	139,987	558	55,160	536	6,891	1,394
Legal services	1,266	5,886	569,356	954	136,755	1,024	8,713	271,793
Engineering and architectural services	*95	*313	*199,267	*95	*102,764	*95	*1,877	*35,612
Accounting, auditing, and bookkeeping services	407	2,599	589,908	407	269,240	324	6,550	137,083
Certified public accountants	208	2,153	556,641	208	255,731	208	6,424	133,836
Other accounting, auditing, and bookkeeping services	*199	*446	*33,267	*199	*13,509	*116	*126	*3,245
Other services	1,508	4,098	99,837	612	14,255	681	824	24,578

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3] United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Indiana								
All industries	**19,243**	**68,211**	**2,389,757**	**8,607**	**225,889**	**14,814**	**153,868**	**261,225**
Agriculture, forestry, and fishing	**2,552**	**6,788**	**262,879**	**1,625**	**17,225**	**2,226**	**25,605**	**43,974**
Farms	2,372	6,350	255,280	1,521	16,707	2,046	24,494	42,080
Field crop	1,460	4,246	158,099	835	10,968	1,209	13,801	37,106
Vegetable and melon	**	**	**	**	**	**	**	**
Fruit and tree nut	*75	*150	*1,344	*75	*71	*75	*166	*582
Beef cattle feedlots	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*411	*846	*53,915	*336	*4,654	*336	*4,331	*448
Hogs, sheep, and goats	*150	*525	*16,875	*150	*650	*150	*2,066	*1,206
Dairy farms	*199	*422	*22,445	*124	*322	*199	*4,014	*1,980
Poultry and eggs	—	—	—	—	—	—	—	—
General livestock, except animal specialty	**	**	**	**	**	**	**	**
Animal specialty	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing	*180	*436	*7,599	*104	*518	*180	*1,111	*1,894
Mining	*257	*544	*52,215	*105	*5,974	*181	*5,217	*8,404
Oil and gas extraction	*88	*176	*14,839	*88	*287	*88	*1,024	*3,246
Other mining	*169	*368	*37,376	*17	*5,687	*93	*4,193	*3,158
Construction	**1,482**	**3,270**	**235,586**	**885**	**14,157**	**1,050**	**3,850**	**20,138**
General contractors	658	1,470	185,822	518	27,133	454	1,991	11,376
Special trade contractors	824	1,800	49,764	*347	*7,024	596	1,859	8,762
Plumbing, heating, and air conditioning	—	—	—	—	—	—	—	—
Painting, paper hanging, and decorating	*76	*152	*21	—	—	—	—	*6
Masonry, stonework, tile setting, and plastering	*76	*152	*6,497	*76	*1,862	*76	*88	*2,239
Contractors, not elsewhere classified	672	1,496	43,246	*271	*5,162	520	1,771	6,517
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	**472**	**1,607**	**89,961**	**244**	**15,448**	**395**	**1,849**	**11,910**
Lumber and wood products, except furniture	*251	*877	*12,124	*100	*1,370	*175	*279	*1,755
Printing, publishing, and allied industries	**	**	**	**	**	**	**	**
Machinery, except electrical	**	**	**	**	**	**	**	**
Other manufacturing industries	*117	*425	*41,253	*117	*7,408	*117	*966	*2,253
Transportation, communication, electric, gas, and sanitary services	**213**	**455**	**48,349**	***58**	***4,540**	***58**	***2,270**	***2,285**
Transportation	*200	*429	*45,524	*45	*3,720	*45	*1,784	*1,966
Trucking and warehousing	*113	*255	*33,673	*33	*3,481	*33	*1,761	*1,776
Other transportation	*87	*174	*11,851	*12	*239	*12	*23	*190
Communication, electric, gas, and sanitary services	*13	*26	*2,825	*13	*820	*13	*486	*319
Wholesale and retail trade	**4,024**	**8,578**	**891,263**	**2,610**	**57,493**	**3,200**	**8,910**	**52,395**
Wholesale trade	590	1,354	347,399	331	12,545	422	3,351	16,437
Retail trade	3,421	7,198	540,196	2,266	44,777	2,778	5,559	35,576
Building materials, hardware, garden supply, and mobile home dealers	435	910	55,970	*223	*4,234	348	437	4,132
General merchandise stores	*89	*178	*3,183	*13	*140	*13	*19	*12
Food stores	197	427	81,792	121	5,045	121	456	3,187
Grocery stores	92	211	67,983	92	4,049	92	322	2,016
Other food stores	*105	*216	*13,809	*29	*996	*29	*134	*1,171
Automotive dealers and service stations	529	1,178	173,694	427	9,029	441	1,119	7,592
Motor vehicle dealers	63	168	74,519	37	2,738	63	242	2,669
Gasoline service stations	350	776	83,221	274	4,753	262	540	4,021
Other automotive dealers	*116	*232	*15,954	*116	*1,538	*116	*337	*902
Apparel and accessory stores	*367	*809	*36,213	*141	*2,736	*367	*364	*3,724
Furniture and home furnishings stores	*171	*368	*46,287	*171	*5,607	*158	*607	*5,648
Eating places	499	1,010	50,863	499	10,370	423	1,062	1,511
Drinking places	*151	*302	*6,538	*151	*847	*151	*237	*−396
Liquor stores	*164	*354	*11,591	*13	*187	*164	*79	*1,511
Other retail trade	819	1,864	74,055	507	8,582	594	1,179	7,655

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Indiana—Continued								
Finance, insurance, and real estate	6,589	37,238	408,133	894	14,981	4,739	91,093	[illegible]
Finance	**	**	**	**	**	**	**	*
Banking, and credit agencies other than banks	**	**	**	**	**	**	**	*
Security, commodity brokers, and services	**	**	**	**	**	**	**	*
Holding and investment companies	**	**	**	**	**	**	**	*
Insurance agents, brokers, and service	**	**	**	**	**	**	**	*
Real estate	5,447	18,738	370,354	879	13,571	4,651	89,398	[illegible]
Operators and lessors of buildings	3,832	14,019	305,182	421	10,949	3,512	87,825	[illegible]
Lessors, other than buildings	1,024	3,118	14,823	*99	*58	675	752	[illegible]
Real estate agents, brokers, and managers	*258	*516	*16,843	*253	*2,123	*182	*384	[illegible]
Other real estate	333	1,085	33,506	*106	*441	*182	*835	[illegible]
Services	3,554	9,733	401,371	2,216	76,073	2,965	15,074	[illegible]
Hotels and other lodging places	183	418	*31,168	*135	*6,553	183	2,548	[illegible]
Motels, motor hotels, and tourist courts	*158	*326	*24,862	*134	*4,711	*158	*1,935	[illegible]
Other lodging places	*25	*92	*6,306	**	**	*25	*613	[illegible]
Personal services	*315	*643	*11,670	*164	*968	*315	*467	[illegible]
Laundries, dry cleaning, and garment services	*152	*304	*3,496	*76	*651	*152	*154	[illegible]
Beauty shops	*75	*150	*822	—	—	*75	*75	[illegible]
Barber shops	—	—	—	—	—	—	—	[illegible]
Other personal services	*88	*189	*7,352	*88	*317	*88	*238	[illegible]
Business services	518	1,450	36,684	*341	*5,078	*366	*5,684	[illegible]
Automobile repair and services	*319	*731	*18,038	*92	*1,246	*243	*1,304	[illegible]
Automobile repair shops	*151	*302	*3,506	—	—	*75	*10	[illegible]
General automobile repair shops	*76	*152	*1,021	—	—	—	—	[illegible]
Other automobile repair	*75	*150	*2,485	—	—	*75	*10	[illegible]
Automobile parking and other services	*168	*429	*14,530	*92	*1,246	*168	*1,294	[illegible]
Miscellaneous repair services	*302	*604	*11,001	*151	*965	*302	*210	[illegible]
Amusement and recreation services, including motion pictures	*302	*679	*6,564	*151	*1,094	*226	*728	[illegible]
Medical and health services	141	693	99,752	128	21,318	137	926	[illegible]
Offices of physicians	46	362	59,103	*33	*11,491	*42	*291	[illegible]
Other medical and health services	*95	*331	*40,649	*95	*9,827	*95	*635	[illegible]
Legal services	901	2,350	135,377	749	24,365	868	2,228	[illegible]
Engineering and architectural services	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services	*217	*555	*36,623	*141	*12,274	*217	*439	[illegible]
Certified public accountants	*66	*253	*33,919	*66	*12,266	*66	*434	[illegible]
Other accounting, auditing, and bookkeeping services	*151	*302	*2,704	*75	*8	*151	*5	[illegible]
Other services	*358	*1,610	*14,496	*164	*2,212	*88	*540	[illegible]

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2] Includes data from Puerto Rico and foreign returns.
[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Michigan								
All industries	38,530	180,036	4,527,887	15,284	475,074	28,039	354,195	291,862
Agriculture, forestry, and fishing	3,032	7,485	258,329	2,253	16,641	2,741	28,376	30,211
Farms	2,517	5,455	242,220	2,052	15,755	2,305	27,276	23,279
Field crop	771	1,985	22,518	805	955	716	3,277	1,891
Vegetable and melon	**	**	**	**	**	**	**	**
Fruit and tree nut	*438	*977	*23,944	*359	*5,453	*359	*2,625	*5,026
Beef cattle feedlots	*78	*156	—	—	—	—	—	*292
Beef cattle, except feedlots	*148	*929	*52,195	*127	*4,930	*148	*3,272	*1,479
Hogs, sheep, and goats	—	—	—	—	—	—	—	—
Dairy farms	911	2,066	107,336	790	3,367	911	16,975	9,414
Poultry and eggs	*79	*158	*21,073	*79	*213	*79	*852	*5,074
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	**	**	**	**	**	**	**	**
Other	**	**	**	**	**	**	**	**
Agricultural services, forestry, and fishing	*515	*1,030	*16,109	*201	*886	*436	*1,100	*6,932
Mining	*37	*9,475	*33,023	**	**	*37	*2,828	*—1,968
Oil and gas extraction	**	**	**	**	**	**	**	**
Other mining	**	**	**	**	**	**	**	**
Construction	1,854	4,062	264,002	963	28,215	1,348	4,979	22,970
General contractors	728	1,595	167,308	487	14,721	534	2,593	11,554
Special trade contractors	1,126	2,467	96,694	496	13,514	812	2,386	11,416
Plumbing, heating, and air conditioning	*266	*543	*33,061	*29	*6,420	*266	*716	*3,153
Painting, paper hanging, and decorating	*158	*316	*3,494	*158	*47	*79	*29	*2,045
Masonry, stonework, tile setting, and plastering	*91	*194	*5,973	*91	*1,573	*91	*131	*112
Contractors, not elsewhere classified	611	1,414	54,176	218	5,474	376	1,510	6,106
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	1,311	3,348	252,733	736	46,685	1,076	5,488	34,234
Lumber and wood products, except furniture	*212	*758	*42,881	*133	*9,767	*212	*1,540	*3,514
Printing, publishing, and allied industries	*181	*364	*11,029	*113	*1,343	*103	*188	*1,530
Machinery, except electrical	*214	*527	*30,223	*214	*12,267	*214	*913	*4,842
Other manufacturing industries	704	1,697	168,600	376	23,088	547	2,845	24,548
Transportation, communication, electric, gas, and sanitary services	225	487	*28,489	*118	*6,419	*148	*2,954	2,057
Transportation	*202	*414	*8,895	*101	*3,364	*123	*517	*—107
Trucking and warehousing	**	**	**	**	**	**	**	**
Other transportation	**	**	**	**	**	**	**	**
Communication, electric, gas, and sanitary services	*23	*73	*17,594	*17	*3,355	*23	*2,437	*2,164
Wholesale and retail trade	7,558	18,957	1,692,905	4,887	124,258	6,132	17,958	100,676
Wholesale trade	1,110	4,770	443,749	514	19,562	683	3,057	19,125
Retail trade	6,448	14,187	1,249,156	4,373	104,696	5,449	14,899	81,551
Building materials, hardware, garden supply, and mobile home dealers	735	1,580	148,205	476	10,882	712	1,769	12,331
General merchandise stores	*74	*210	*36,637	*74	*4,116	*74	*181	*2,496
Food stores	839	1,785	330,457	591	16,739	839	2,928	15,991
Grocery stores	560	1,170	278,317	403	15,913	560	2,229	13,434
Other food stores	279	615	51,140	188	2,826	279	699	2,557
Automotive dealers and service stations	839	1,733	229,240	498	9,650	656	1,353	11,771
Motor vehicle dealers	233	485	75,540	61	2,521	65	180	2,438
Gasoline service stations	468	972	128,324	378	5,648	453	799	5,871
Other automotive dealers	*138	*276	*25,378	*59	*1,481	*138	*374	*2,462
Apparel and accessory stores	*220	*446	*30,429	*129	*2,898	*141	*210	*3,509
Furniture and home furnishings stores	236	569	58,935	214	5,235	236	489	5,609
Eating places	1,307	2,966	190,703	1,206	37,008	955	4,340	14,701
Drinking places	506	1,057	53,781	462	7,107	484	1,641	6,307
Liquor stores	*47	*94	*18,408	*36	*523	*47	*201	*1,365
Other retail trade	1,845	3,547	144,361	687	9,538	1,305	1,787	7,481

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships (1)	Number of— Partners (2)	Business receipts[1] (3)	Payroll: Number of partnerships (4)	Payroll: Amount (5)	Depreciation: Number of partnerships (6)	Depreciation: Amount (7)	Net income (less deficit) (8)
Michigan—Continued								
Finance, insurance, and real estate	15,964	111,948	1,132,179	1,952	55,205	10,087	248,852	−[illegible]
Finance	3,893	33,964	85,822	3	*5,900	464	1,235	15,5[illegible]
Banking, and credit agencies other than banks	—	—	—	—	—	—	—	—
Security, commodity brokers, and services	*12	*169	*21,916	*3	*5,900	*3	*81	*2,2[illegible]
Holding and investment companies	3,881	33,795	63,906	—	—	461	1,154	13,2[illegible]
Insurance agents, brokers, and service	*272	*851	*27,844	*193	*6,101	*81	*344	*10,13[illegible]
Real estate	11,799	77,133	1,018,513	1,756	43,204	9,542	247,373	−155,7[illegible]
Operators and lessors of buildings	9,753	59,231	897,917	1,372	33,314	8,718	235,320	−122,5[illegible]
Lessors, other than buildings	424	3,198	13,326	**	**	199	3,440	−4,2[illegible]
Real estate agents, brokers, and managers	813	9,938	55,605	271	5,843	371	5,502	−2,0[illegible]
Other real estate	809	4,766	51,665	*111	*3,833	254	3,111	−25,[illegible]
Services	8,549	24,276	868,227	4,373	195,917	6,474	42,684	233,7[illegible]
Hotels and other lodging places	433	1,500	51,946	176	10,395	334	9,045	−4,9[illegible]
Motels, motor hotels, and tourist courts	*120	*493	*24,280	*20	*5,975	*99	*2,474	*−2,9[illegible]
Other lodging places	313	1,007	27,666	156	4,420	235	6,571	−2,0[illegible]
Personal services	789	1,717	50,031	553	10,296	789	3,395	6,9[illegible]
Laundries, dry cleaning, and garment services	*127	*302	*20,720	*127	*4,595	*127	*1,652	*4,3[illegible]
Beauty shops	*157	*314	*5,126	*157	*1,924	*157	*318	*[illegible]
Barber shops	—	—	—	—	—	—	—	—
Other personal services	*505	*1,101	*24,185	*269	*3,777	*505	*1,425	*1,8[illegible]
Business services	1,561	4,258	142,577	521	38,911	1,066	8,110	30,7[illegible]
Automobile repair and services	858	1,843	54,310	*431	*5,145	858	4,974	10,2[illegible]
Automobile repair shops	*394	*788	*15,900	*316	*1,900	*394	*576	*3,5[illegible]
General automobile repair shops	*236	*472	*9,432	*158	*1,061	*236	*425	*1,11[illegible]
Other automobile repair	*158	*316	*6,468	*158	*839	*158	*151	*2,3[illegible]
Automobile parking and other services	464	1,055	38,410	*115	*3,245	464	4,398	6,74[illegible]
Miscellaneous repair services	*326	*965	*8,576	*169	*2,574	*235	*49	*2,2[illegible]
Amusement and recreation services, including motion pictures	967	4,354	63,433	358	11,345	585	9,069	1,5[illegible]
Medical and health services	385	1,027	108,601	382	23,199	382	1,577	39,517
Offices of physicians	187	519	65,248	184	12,293	184	779	34,6[illegible]
Other medical and health services	*198	*508	*41,353	*198	*10,906	*198	*796	*4,84[illegible]
Legal services	961	2,584	191,238	882	39,276	871	1,913	94,542
Engineering and architectural services	*170	*352	*31,258	*92	*11,163	*159	*262	*14,10[illegible]
Accounting, auditing, and bookkeeping services	294	1,331	77,727	216	25,694	213	1,321	25,11[illegible]
Certified public accountants	291	1,301	74,475	213	24,781	210	1,255	23,620
Other accounting, auditing, and bookkeeping services	*3	*30	*3,252	*3	*913	*3	*66	*1,40[illegible]
Other services	1,805	4,345	90,530	593	17,919	982	2,929	13,70[illegible]

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2]Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships (1)	Number of— Partners (2)	Business receipts[1] (3)	Payroll: Number of partnerships (4)	Payroll: Amount (5)	Depreciation: Number of partnerships (6)	Depreciation: Amount (7)	Net income (less deficit) (8)
Missouri								
All industries	22,555	86,230	2,893,890	9,424	299,481	17,974	176,523	317,102
Agriculture, forestry, and fishing	4,471	11,576	355,128	2,564	13,283	3,712	33,157	56,097
Farms	4,143	10,673	327,859	2,314	12,210	3,384	31,757	51,468
Field crop	2,168	5,560	178,818	1,385	7,331	1,672	19,460	50,640
Vegetable and melon	—	—	—	—	—	—	—	—
Fruit and tree nut	*26	*78	*2,579	*26	*1,070	*26	*276	*327
Beef cattle feedlots	*26	*52	*497	—	—	*26	*128	*−327
Beef cattle, except feedlots	1,047	2,904	75,290	*365	*2,114	940	6,403	−1,356
Hogs, sheep, and goats	651	1,536	52,238	*391	*327	*573	*4,742	34
Dairy farms	*64	*128	*13,988	*64	*1,112	*64	*485	*2,671
Poultry and eggs	*78	*234	*3,469	*78	*104	*78	*181	*−174
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	—	—	—	—	—	—	—	—
Other	*83	*181	*971	*5	*152	*5	*82	*−547
Agricultural services, forestry, and fishing	*328	*903	*27,269	*250	*1,059	*328	*1,400	*4,629
Mining	*110	*229	*88,442	*31	*15,814	*30	*5,163	*10,477
Oil and gas extraction	*93	*195	*12,065	*14	*1,585	*15	*335	*2,011
Other mining	*17	*34	*76,377	*17	*14,279	*15	*4,828	*8,466
Construction	990	2,234	199,226	574	35,812	810	4,422	18,739
General contractors	373	922	158,078	287	31,670	276	3,148	6,135
Special trade contractors	617	1,312	41,148	*287	*3,742	534	1,274	12,604
Plumbing, heating, and air conditioning	*170	*340	*8,918	*79	*304	*170	*111	*2,579
Painting, paper hanging, and decorating	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	*78	*156	*3,291	*78	*473	*78	*113	*717
Contractors, not elsewhere classified	*369	*816	*28,939	*130	*2,065	*286	*1,050	*9,308
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	995	2,010	107,449	614	14,333	895	2,378	15,097
Lumber and wood products, except furniture	*352	*704	*15,074	*105	*1,105	*352	*624	*3,964
Printing, publishing, and allied industries	**	**	**	**	**	**	**	**
Machinery, except electrical	**	**	**	**	**	**	**	**
Other manufacturing industries	486	989	68,760	*330	*10,094	486	1,140	6,676
Transportation, communication, electric, gas, and sanitary services	*237	*474	*28,561	*149	*4,538	*237	*2,188	*1,755
Transportation	*157	*314	*19,687	*69	*3,166	*157	*1,936	*424
Trucking and warehousing	*69	*138	*19,183	*69	*3,166	*69	*1,838	*793
Other transportation	*88	*176	*484	—	—	*88	*96	*−369
Communication, electric, gas, and sanitary services	*80	*160	*6,894	*80	*1,372	*80	*252	*1,331
Wholesale and retail trade	4,910	11,897	986,140	2,724	76,652	4,023	10,899	47,317
Wholesale trade	1,047	2,386	256,727	397	10,903	630	1,730	13,993
Retail trade	3,785	9,355	729,651	2,249	65,713	3,315	9,047	33,135
Building materials, hardware, garden supply, and mobile home dealers	69	493	114,853	69	12,510	69	1,319	9,662
General merchandise stores	*104	*208	*23,857	*104	*1,510	*104	*196	*1,905
Food stores	572	1,175	177,771	259	13,569	494	1,241	4,271
Grocery stores	374	779	154,090	218	11,596	296	943	4,490
Other food stores	*198	*396	*23,681	*41	*1,973	*198	*298	*−219
Automotive dealers and service stations	516	1,051	146,615	256	8,600	474	695	6,093
Motor vehicle dealers	91	201	67,330	*65	*3,165	*49	*142	2,107
Gasoline service stations	175	350	61,743	*97	*2,891	175	391	1,708
Other automotive dealers	*250	*500	*17,542	*94	*544	*250	*162	*2,278
Apparel and accessory stores	*338	*754	*32,427	*260	*3,505	*260	*267	*−677
Furniture and home furnishings stores	375	837	71,936	272	6,806	337	625	6,474
Eating places	455	1,989	67,106	298	11,808	377	3,198	−143
Drinking places	*169	*416	*16,682	*91	*2,245	*91	*157	*−219
Liquor stores	*91	*182	*4,890	*91	*301	*91	*84	*74
Other retail trade	1,096	2,250	73,515	549	6,859	1,018	1,283	5,695

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Missouri—Continued								
Finance, insurance, and real estate	6,622	46,613	525,779	840	43,500	5,221	93,315	−193
Finance								
Banking, and credit agencies other than banks	1,128	18,831	72,735	*14	*16,693	204	1,254	19,636
Security, commodity brokers, and services	*79	*158	*2,610	—	—	*78	*2	*984
Holding and investment companies	*162	*715	*45,892	*6	*16,668	*84	*309	*4,255
Insurance agents, brokers, and service	887	17,958	24,233	*8	*25	*42	*943	14,479
	*46	*206	*23,113	*46	*4,833	*43	*86	7,009
Real estate								
Operators and lessors of buildings	5,648	27,578	429,931	780	21,974	4,974	91,975	−27,480
Lessors, other than buildings	4,446	22,403	329,010	607	16,539	4,149	87,707	−38,943
Real estate agents, brokers, and managers	795	3,912	16,055	*26	*123	557	2,894	6,863
Other real estate	*253	*794	*27,259	*122	*1,121	*174	*802	*4,257
	154	477	55,607	*25	*4,191	*94	*572	473
Services	4,020	11,197	605,165	2,029	95,718	2,948	24,001	167,803
Hotels and other lodging places	*291	*873	*26,970	*213	*5,032	*291	*4,864	*1,241
Hotels, motor hotels, and tourist courts	*95	*429	*18,369	*95	*3,150	*95	*3,006	*2,580
Other lodging places	*196	*444	*8,601	*118	*1,882	*196	*1,858	*−1,319
Personal services								
Laundries, dry cleaning, and garment services	*391	*782	*10,081	*156	*599	*313	*250	*3,400
Beauty shops	*78	*156	*1,396	*78	*385	*78	*78	*−10
Barber shops	*157	*314	*2,378	—	—	*157	*43	*1,574
Other personal services	*78	*158	*2,487	—	—	—	—	*1,856
	*78	*156	*3,818	*78	*214	*78	*129	*−23
Business services	564	2,013	39,022	*172	*1,862	*181	*10,647	−908
Automobile repair and services	520	1,040	*47,945	*130	*3,758	*442	*770	5,047
Automobile repair shops	*442	*884	*47,945	*130	*3,758	*442	*770	*5,045
General automobile repair shops	*429	*858	*44,562	*117	*2,636	*429	*738	*4,867
Other automobile repair	*13	*26	*3,283	*13	*922	*13	*34	*376
Automobile parking and other services	*78	*156	—	—	—	—	—	*2
Miscellaneous repair services	*156	*468	*13,485	*78	*399	*156	*262	*5,057
Amusement and recreation services, including motion pictures	*251	*506	*23,320	*158	*3,940	*159	*459	*2,898
Medical and health services	354	883	68,783	194	11,229	263	1,278	33,077
Offices of physicians	240	627	53,369	*162	*7,707	*149	*526	30,426
Other medical and health services	*114	*256	*15,414	*32	*3,522	*114	*750	*2,651
Legal services	434	1,913	166,051	434	32,503	433	1,431	88,772
Engineering and architectural services	*55	*238	*135,074	*48	*22,176	*49	*1,694	*14,176
Accounting, auditing, and bookkeeping services	*16	*102	*12,537	*16	*4,504	*16	*188	*3,240
Certified public accountants	*16	*102	*12,537	*16	*4,504	*16	*188	*3,240
Other accounting, auditing, and bookkeeping services	—	—	—	—	—	—	—	—
Other services	988	2,379	61,897	*429	*8,716	663	2,158	13,800

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2]Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New Jersey								
All industries	34,842	125,805	4,161,296	11,364	428,358	26,813	291,028	309,948
Agriculture, forestry, and fishing	557	1,531	61,248	*333	*7,324	533	3,656	11,774
Farms	440	1,269	*41,592	*216	*4,318	*416	*2,831	8,134
Field crop	*24	*72	*1,746	—	—	*24	*84	*−434
Vegetable and melon	*77	*231	*11,367	*77	*1,999	*77	*84	*4,045
Fruit and tree nut	*149	*586	*10,689	*49	*1,367	*149	*902	*672
Beef cattle feedlots	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	—	—	—	—	—	—	—	—
Hogs, sheep, and goats	—	—	—	—	—	—	—	—
Dairy farms	*100	*200	*14,031	*78	*222	*78	*1,478	*4,220
Poultry and eggs	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	*14	*28	*3,587	*14	*730	*14	*213	*−297
Other	*76	*152	*172	—	—	*76	*90	*−82
Agricultural services, forestry, and fishing	*117	*262	*19,656	*117	*3,006	*117	*825	*3,640
	*5	*81	*141,050	—	—	*3	*8,698	*75,929
Mining	**	**	**	**	**	**	**	**
Oil and gas extraction	**	**	**	**	**	**	**	**
Other mining	**	**	**	**	**	**	**	**
Construction	2,156	4,849	348,305	894	42,578	1,475	8,691	42,436
General contractors	871	1,992	258,013	422	38,302	573	4,911	28,613
Special trade contractors	1,285	2,857	90,292	*272	*4,276	902	1,980	13,823
Plumbing, heating, and air conditioning	**	**	**	**	**	**	**	**
Painting, paper hanging, and decorating	*181	*416	*26,304	*14	*1,342	*181	*334	*1,583
Masonry, stonework, tile setting, and plastering	**	**	**	**	**	**	**	**
Contractors, not elsewhere classified	932	2,095	52,534	*167	*1,595	*550	*1,528	9,296
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	1,115	2,496	320,825	676	50,812	972	8,184	34,321
Lumber and wood products, except furniture	*14	*41	*12,007	*14	*1,225	*14	*1,193	*−196
Printing, publishing, and allied industries	*262	*524	*8,062	*77	*896	*153	*530	*708
Machinery, except electrical	*39	*91	*14,494	*26	*1,536	*39	*327	*3,887
Other manufacturing industries	800	1,840	288,262	559	47,155	766	6,134	29,922
Transportation, communication, electric, gas, and sanitary services	589	1,201	57,421	359	15,582	589	4,758	9,694
Transportation	493	994	36,583	*263	*9,741	493	3,935	3,613
Trucking and warehousing	*158	*324	*20,096	*81	*6,315	*158	*2,599	*1,084
Other transportation	*335	*670	*16,485	*182	*3,426	*335	*1,336	*2,729
Communication, electric, gas, and sanitary services	*96	*207	*20,838	*96	*5,821	*96	*833	*5,881
Wholesale and retail trade	5,777	12,602	903,697	2,850	68,779	4,393	9,964	62,692
Wholesale trade	802	2,104	303,211	269	28,205	402	2,217	24,276
Retail trade	4,975	10,498	600,486	2,581	40,574	3,991	7,747	38,416
Building materials, hardware, garden supply, and mobile home dealers	*30	*60	*11,079	*30	*1,185	*30	*132	*376
General merchandise stores	*91	*182	*11,530	*15	*1,676	*15	*40	*8
Food stores	672	1,433	94,618	316	3,674	596	1,204	7,765
Grocery stores	456	1,001	70,988	199	2,901	380	881	4,361
Other food stores	*216	*432	*23,632	*117	*773	*216	*323	*3,404
Automotive dealers and service stations	983	2,141	194,623	607	8,569	890	1,254	10,308
Motor vehicle dealers	*92	*186	*48,196	*92	*2,765	*92	*219	*2,264
Gasoline service stations	773	1,629	126,579	425	2,398	680	827	6,418
Other automotive dealers	*118	*326	*21,848	*90	*1,406	*118	*208	*1,626
Apparel and accessory stores	*290	*594	*41,835	*219	*4,061	*276	*495	*2,908
Furniture and home furnishings stores	*212	*448	*27,970	*135	*1,281	*135	*221	*1,255
Eating places	698	1,579	50,741	367	9,573	520	1,186	5,126
Drinking places	*290	*580	*18,917	*290	*1,827	*290	*669	*1,345
Liquor stores	*90	*180	*31,980	*90	*1,515	*90	*189	*2,184
Other retail trade	1,619	3,301	117,193	512	9,213	1,149	2,357	7,139

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New Jersey—Continued								
Finance, insurance, and real estate	17,504	84,083	1,539,051	2,251	78,245	13,389	216,810	—115,627
Finance	3,312	22,883	81,336	33	3,852	679	2,193	7,310
Banking, and credit agencies other than banks	*177	*355	*2,578	**	**	*77	*9	*185
Security, commodity brokers, and services	69	435	31,137	*23	*973	*53	*47	2,047
Holding and investment companies	3,066	22,093	47,621	*9	*2,854	549	2,137	5,066
Insurance agents, brokers, and service	*11	*356	*383,371	*11	*33,368	*11	*1,188	*13,921
Real estate	14,181	80,844	1,074,344	2,207	41,005	12,699	213,429	—136,869
Operators and lessors of buildings	13,245	57,014	1,012,891	1,985	37,659	12,393	209,954	—128,679
Lessors, other than buildings	323	1,572	11,938	*20	*579	*94	*1,555	—
Real estate agents, brokers, and managers	366	870	*32,576	*176	*2,963	*183	*1,692	*—2,780
Other real estate	247	1,388	*16,939	*25	*404	*29	*228	—5,430
Services	7,139	18,962	788,699	4,201	163,058	5,459	34,057	188,739
Hotels and other lodging places	*174	*905	*27,602	*73	*2,454	*173	*1,540	*—2,247
Motels, motor hotels, and tourist courts	*73	*223	*17,238	*73	*2,454	*73	*2,754	*—3,283
Other lodging places	*101	*682	*10,364	—	—	*100	*1,786	*1,036
Personal services	1,056	2,126	37,904	522	4,062	903	1,845	9,713
Laundries, dry cleaning, and garment services	*328	*656	*6,056	*176	*506	*328	*803	*20
Beauty shops	*76	*152	*684	—	—	—	—	*332
Barber shops	*229	*458	*8,303	*152	*1,623	*152	*167	*4,490
Other personal services	*423	*860	*22,861	*194	*1,933	*423	*875	*4,871
Business services	873	2,214	78,389	491	10,975	840	9,609	7,411
Automobile repair and service	758	1,558	52,061	377	10,182	678	3,930	3,498
Automobile repair shops	*498	*996	*31,550	*193	*4,930	*498	*261	*1,974
General automobile repair shops	*319	*638	*11,799	*90	*521	*319	*110	*—55
Other automobile repair	*179	*358	*19,751	*103	*4,409	*179	*151	*2,029
Automobile parking and other services	*260	*562	*20,511	*184	*5,252	*180	*3,669	*1,522
Miscellaneous repair services	*245	*494	*25,587	*169	*3,644	*245	*348	*3,546
Amusement and recreation services, including motion pictures	740	3,133	34,817	*219	*8,158	488	3,373	—2,978
Medical and health services	1,026	2,726	182,335	827	27,185	823	4,597	65,444
Offices of physicians	353	878	74,697	201	6,832	*173	*687	46,306
Other medical and health services	673	1,848	87,638	626	20,353	650	3,910	19,138
Legal services	771	2,167	217,448	695	54,119	680	3,367	67,017
Engineering and architectural services	302	757	45,722	*133	*8,017	*147	*756	*7,692
Accounting, auditing, and bookkeeping services	444	1,145	77,628	368	29,472	430	741	20,377
Certified public accountants	292	841	75,937	292	28,695	278	701	20,073
Other accounting, auditing, and bookkeeping services	*152	*304	*1,691	*76	*577	*152	*40	*304
Other services	750	1,737	32,206	*327	*6,790	*252	*951	—10,732

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

** The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3] United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New York								
All industries	84,045	441,008	18,555,994	30,833	2,958,077	60,396	1,582,348	597,495
Agriculture, forestry, and fishing	4,204	10,845	361,444	2,912	24,410	3,728	37,349	38,113
Farms	3,852	9,594	339,198	2,589	21,685	3,350	35,998	46,832
Field crop	*408	*1,338	*25,763	*234	*721	*260	*2,523	*10,354
Vegetable and melon	*126	*279	*31,935	*126	*3,403	*126	*1,456	*8,556
Fruit and tree nut	*351	*862	*15,377	*188	*3,275	*351	*1,733	*—1,729
Beef cattle feedlots	*14	*28	*4,349	*14	*146	*14	*192	*—9
Beef cattle, except feedlots	*150	*491	*12,701	*27	*98	*137	*575	*4,908
Hogs, sheep, and goats	*114	*228	*9,426	*27	*364	*114	*1,044	*—3,888
Dairy farms	2,294	5,406	222,968	1,826	13,200	2,207	27,032	27,822
Poultry and eggs	*148	*296	*14,338	*81	*326	*148	*574	*1,551
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	*186	*544	*2,341	*66	*152	*23	*737	*—631
Other	*61	*122	—	—	—	—	—	*—102
Agricultural services, forestry, and fishing	452	1,051	*22,246	*323	*2,725	*348	*1,483	—8,719
Mining	464	4,799	204,919	130	26,443	273	41,665	—407,580
Oil and gas extraction	262	2,421	88,142	*25	*3,118	165	5,694	—6,379
Other mining	202	2,378	*116,777	*105	*23,327	*108	*35,971	—401,201
Construction	2,608	5,343	490,696	1,161	104,310	1,551	3,844	48,978
General contractors	848	1,733	239,807	309	48,216	604	1,987	9,056
Special trade contractors	1,739	3,564	249,858	852	56,094	1,047	1,857	38,889
Plumbing, heating, and air conditioning	*225	*450	*107,155	*164	*23,049	*223	*358	*4,803
Painting, paper hanging, and decorating	*157	*314	*30,177	*157	*7,380	*14	*75	*7,662
Masonry, stonework, tile setting, and plastering	1,208	2,502	110,754	453	25,443	—	—	*969
Contractors, not elsewhere classified	*23	*48	*1,033	—	—	—	—	25,455
Contractors not allocable						810	1,424	*1,033
Manufacturing	1,959	5,895	482,448	991	94,305	1,718	24,298	18,365
Lumber and wood products, except furniture	*164	*579	*8,817	*77	*1,489	*164	*384	*928
Printing, publishing, and allied industries	524	1,508	66,482	*289	*15,254	452	1,357	8,328
Machinery, except electrical	*177	*354	*4,102	*100	*2,153	*164	*82	*—167
Other manufacturing industries	1,094	3,454	383,047	525	75,410	938	22,495	7,278
Transportation, communication, electric, gas, and sanitary services	426	1,474	106,549	216	9,900	261	47,592	—131,672
Transportation	321	959	91,406	130	7,300	241	22,375	736
Trucking and warehousing	*191	*410	*15,906	*113	*2,562	*120	*1,074	*1,859
Other transportation	130	549	75,500	*17	*4,738	121	21,301	—921
Communication, electric, gas, and sanitary services	*105	*515	*17,243	*86	*2,600	*20	*25,217	*—132,410
Wholesale and retail trade	14,398	30,963	2,992,313	7,047	177,153	10,140	20,581	176,593
Wholesale trade	2,422	5,434	1,441,616	876	53,298	1,301	4,503	58,635
Retail trade	11,953	25,482	1,547,756	6,148	123,735	8,816	15,741	117,921
Building materials, hardware, garden supply, and mobile home dealers	329	719	71,089	209	4,936	329	477	9,588
General merchandise stores	*255	*510	*5,385	*23	*1	*78	*1	*210
Food stores	2,731	5,846	375,460	1,362	18,907	2,283	3,471	30,213
Grocery stores	1,607	3,368	245,781	1,000	9,038	1,233	2,069	17,844
Other food stores	1,124	2,278	129,669	362	9,869	1,050	1,402	12,569
Automotive dealers and service stations	1,230	2,694	336,216	712	22,156	951	2,061	13,428
Motor vehicle dealers	224	500	107,543	147	7,397	134	368	4,072
Gasoline service stations	701	1,571	204,402	438	13,838	590	1,135	7,348
Other automotive dealers	*305	*623	*24,271	*127	*921	*227	*558	*2,008
Apparel and accessory stores	866	1,771	79,432	343	7,785	454	502	5,078
Furniture and home furnishings stores	692	1,822	66,255	311	5,764	397	502	7,129
Eating places	2,229	4,777	200,417	1,676	37,745	1,833	4,756	12,829
Drinking places	*417	*834	*12,583	*245	*908	*357	*473	*1,507
Liquor stores	387	780	62,855	*206	*2,272	326	471	*2,187
Other retail trade	2,817	5,929	338,084	1,036	23,291	1,808	3,027	35,652

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
New York—Continued								
Finance, insurance, and real estate	**41,201**	**306,884**	**8,224,989**	**8,519**	**704,717**	**28,870**	**967,786**	**—353,919**
Finance	9,950	106,663	2,599,871	532	421,779	815	18,177	19,278
Banking, and credit agencies other than banks	173	777	425,837	*28	*18,067	*51	*1,149	8,378
Security, commodity brokers, and services	945	10,924	1,968,445	330	397,449	205	7,162	151,828
Holding and investment companies	7,832	94,962	207,589	174	6,263	559	9,866	—140,918
Insurance agents, brokers, and service	565	1,459	507,315	*172	*4,242	*123	*193	64,748
Real estate	31,686	198,762	5,117,803	7,815	278,698	27,932	949,416	—437,936
Operators and lessors of buildings	29,355	189,577	4,892,508	7,588	254,304	27,101	934,039	—390,004
Lessors, other than buildings	680	3,149	12,822	*4	*265	265	1,067	—4,336
Real estate agents, brokers, and managers	1,478	5,302	135,092	207	20,343	525	9,190	—35,258
Other real estate	173	734	77,381	16	3,784	41	5,120	—6,281
Services	**18,685**	**75,006**	**5,810,534**	**9,857**	**1,814,838**	**13,755**	**439,251**	**1,210,826**
Hotels and other lodging places	522	1,612	201,462	214	45,945	491	10,568	10,844
Motels, motor hotels, and tourist courts	276	689	49,500	99	9,453	264	4,101	2,704
Other lodging places	246	923	151,962	115	36,492	227	6,465	7,940
Personal services	1,512	3,210	64,585	815	10,018	1,365	2,421	14,382
Laundries, dry cleaning, and garment services	766	1,532	25,850	*393	*4,007	766	742	7,022
Beauty shops	*302	*604	*6,580	*138	*223	*241	*292	*2,231
Barber shops	*246	*636	*6,757	*159	*945	*246	*245	*1,586
Other personal services	*198	*438	*25,398	*125	*4,943	*112	*1,142	*3,534
Business services	2,467	8,229	335,244	553	33,860	1,791	249,432	—116,880
Automobile repair and services	1,060	2,584	43,031	*248	*2,580	568	836	4,281
Automobile repair shops	660	1,464	28,232	*163	*1,911	414	465	3,348
General automobile repair shops	*519	*1,202	*19,033	*109	*812	*360	*384	*2,525
Other automobile repair	*141	*262	*9,199	*54	*1,299	*54	*81	*824
Automobile parking and other services	*400	*1,100	*14,799	*85	*669	*174	*371	*912
Miscellaneous repair services	685	1,514	22,593	*250	*4,897	*419	*573	2,814
Amusement and recreation services, including motion pictures	2,031	19,296	274,178	696	47,948	1,351	100,039	—98,681
Medical and health services	2,024	7,238	927,575	1,595	316,542	1,634	10,913	154,188
Offices of physicians	927	3,388	278,610	734	45,222	822	2,186	110,657
Other medical and health services	1,097	3,850	648,965	861	271,320	812	8,727	43,531
Legal services	3,481	13,341	1,781,045	3,129	477,304	2,924	16,303	777,548
Engineering and architectural services	473	1,316	241,571	381	84,505	280	1,718	35,555
Accounting, auditing, and bookkeeping services	1,623	8,144	1,583,352	1,129	588,314	1,112	16,397	413,768
Certified public accountants	1,164	7,024	1,525,089	747	671,812	879	15,966	393,157
Other accounting, auditing, and bookkeeping services	459	1,120	58,263	382	16,502	233	431	20,611
Other services	2,807	8,520	335,898	845	102,925	1,800	28,053	15,011

*This estimate should be used with caution because of the small number of sample returns on which it was based.
** The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2] Includes data from Puerto Rico and foreign returns.
*United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ohio								
All industries	**41,150**	**182,704**	**5,605,472**	**14,546**	**612,512**	**29,812**	**397,785**	**429,927**
Agriculture, forestry, and fishing	**2,709**	**6,706**	**126,922**	**1,158**	**7,067**	**2,122**	**14,963**	**14,532**
Farms	2,376	5,939	98,920	1,003	4,354	1,769	12,955	10,913
Field crop	1,172	2,848	26,966	*179	*386	818	4,416	9,382
Vegetable and melon	*149	*626	*7,166	*67	*392	*149	*362	*2,145
Fruit and tree nut	*21	*126	*349	*21	*462	*21	*488	*—2,492
Beef cattle feedlots	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	619	1,489	16,285	471	1,535	538	3,628	—4,242
Hogs, sheep, and goats	—	—	—	—	—	—	—	—
Dairy farms	*379	*800	*40,045	*229	*817	*229	*2,301	*5,185
Poultry and eggs	*36	*72	*8,109	*36	*762	*36	*1,562	*935
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing	*333	*767	*28,002	*155	*2,713	*333	*2,008	*3,619
Mining	**896**	**12,560**	**206,313**	**118**	**9,008**	**419**	**7,938**	**—11,515**
Oil and gas extraction	774	10,964	55,815	*84	*4,061	388	5,368	—8,509
Other mining	122	1,596	*150,696	*22	*4,945	*30	*2,570	—3,006
Construction	**2,860**	**8,229**	**445,962**	**1,703**	**50,031**	**1,861**	**5,253**	**46,116**
General contractors	1,039	2,315	265,006	369	16,500	671	2,171	25,701
Special trade contractors	1,821	3,913	180,954	1,234	33,531	1,190	3,082	20,415
Plumbing, heating, and air conditioning	*110	*234	*21,964	*110	*1,736	*110	*248	*5,981
Painting, paper hanging, and decorating	*179	*358	*15,556	*97	*5,266	*29	*325	*2,805
Masonry, stonework, tile setting, and plastering	*81	*162	*2,166	—	—	*81	*24	*1,459
Contractors, not elsewhere classified	1,451	3,159	141,268	1,127	26,529	970	2,485	11,070
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	**1,119**	**2,896**	**231,294**	**686**	**33,708**	**913**	**13,410**	**3,005**
Lumber and wood products, except furniture	*110	*240	*23,606	*110	*3,090	*110	*1,161	*3,814
Printing, publishing, and allied industries	*309	*773	*21,893	*228	*4,351	*174	*297	*2,406
Machinery, except electrical	*84	*201	*19,277	*84	*7,358	*84	*976	*19
Other manufacturing industries	616	1,482	166,518	264	18,909	545	10,976	—3,036
Transportation, communication, electric, gas, and sanitary services	**538**	**1,124**	**152,817**	**179**	**15,061**	**455**	**8,865**	**11,282**
Transportation	538	1,124	152,817	179	15,061	455	8,865	11,282
Trucking and warehousing	495	1,022	54,450	*139	*13,220	*414	3,834	10,708
Other transportation	43	102	98,367	*40	*1,841	*41	*3,031	574
Communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—
Wholesale and retail trade	**7,131**	**17,279**	**1,916,450**	**4,413**	**108,017**	**5,992**	**18,278**	**104,229**
Wholesale trade	1,001	2,414	1,014,757	682	32,863	790	8,743	33,762
Retail trade	6,130	14,865	901,693	3,731	75,154	5,202	11,535	70,466
Building materials, hardware, garden supply, and mobile home dealers	348	833	52,038	243	2,614	325	1,061	5,785
General merchandise stores	*99	*198	*27,979	*17	*450	*99	*139	*1,575
Food stores	832	1,776	163,349	646	14,830	753	1,494	10,010
Grocery stores	461	966	128,713	286	8,019	382	525	9,303
Other food stores	371	810	34,635	*360	*6,911	371	869	707
Automotive dealers and service stations	1,124	3,706	290,260	787	17,413	920	1,718	19,047
Motor vehicle dealers	175	354	115,572	160	5,389	185	176	4,584
Gasoline service stations	654	2,735	134,800	437	9,287	483	456	9,175
Other automotive dealers	*295	*617	*39,888	*190	*2,738	*292	*1,086	*5,288
Apparel and accessory stores	589	1,184	48,485	*182	*3,872	345	448	5,151
Furniture and home furnishings stores	683	1,627	65,273	421	3,867	601	753	8,430
Eating places	610	1,533	109,864	518	22,961	526	2,739	5,262
Drinking places	*372	*780	*28,582	*350	*3,312	*372	*730	*3,424
Liquor stores	*81	*162	*15,616	*81	*278	*81	*194	*1,639
Other retail trade	1,394	2,868	100,246	486	6,557	1,180	2,261	10,133

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Ohio—Continued								
Finance, insurance, and real estate	17,355	102,158	1,185,808	1,979	81,102	11,668	262,576	−80,141
Finance	3,498	40,740	114,648	18	16,064	*214	996	38,090
Banking, and credit agencies other than banks	—	—	—	—	—	—	—	—
Security, commodity brokers, and services	*92	*1,244	*44,484	*10	*16,004	*10	*255	—
Holding and investment companies	3,404	39,496	70,164	*8	*60	204	741	*4,663
Insurance agents, brokers, and services	*220	*481	*25,829	*209	*3,249	*209	*285	33,427
Real estate	13,639	60,935	1,045,331	1,743	41,789	11,245	261,395	*5,709
Operators and lessors of buildings	12,234	53,068	962,341	1,542	39,360	10,749	257,812	−124,000
Lessors, other than buildings	339	1,343	7,321	*5	*59	*152	*1,067	−116,303
Real estate agents, brokers, and managers	749	3,987	42,073	*191	*3,186	237	1,203	2,071
Other real estate	317	2,539	33,596	*5	*184	107	1,313	−7,208
Services	8,542	33,955	1,339,906	4,321	327,520	6,383	68,402	−6,502
Hotels and other lodging places	572	4,832	151,120	266	36,962	549	16,513	342,428
Motels, motor hotels, and tourist courts	202	3,761	117,006	174	29,161	179	13,639	−11,380
Other lodging places	370	1,071	34,114	*112	*7,801	370	4,874	−5,664
Personal services	1,217	2,961	57,524	*438	*9,282	979	2,870	−5,716
Laundries, dry cleaning, and garment services	*320	*744	*7,147	*104	*1,867	*163	*293	5,478
Beauty shops	*230	*460	*11,983	*149	*5,092	*230	*305	−5,234
Barber shops	*82	*164	*1,218	—	—	*82	*201	*2,978
Other personal services	585	1,593	37,176	*185	*2,323	504	2,251	*998
Business services	1,091	3,112	73,991	*268	12,905	859	19,885	6,745
Automobile repair and services	739	1,637	38,483	*291	*4,352	658	3,693	−3,999
Automobile repair shops	*552	*1,104	*29,683	*254	*3,836	*471	*622	4,835
General automobile repair shops	*389	*778	*19,376	*172	*2,657	*308	*333	*3,935
Other automobile repair	*163	*326	*10,307	*82	*1,179	*163	*289	*1,897
Automobile parking and other services	*187	*533	*8,780	*37	*516	*187	*3,071	*1,942
Miscellaneous repair services	*188	*471	*22,701	*106	*594	*106	*63	*998
Amusement and recreation services, including motion pictures	566	2,329	83,652	153	21,153	331	9,737	*5,112
Medical and health services	663	1,741	131,801	502	30,141	482	3,463	−21,589
Offices of physicians	89	366	49,157	78	9,814	*58	*99	46,266
Other medical and health services	574	1,375	82,644	424	20,327	424	3,364	28,509
Legal services	1,294	4,668	381,451	1,130	70,438	1,037	4,780	17,856
Engineering and architectural services	*145	*585	*44,637	*78	*10,782	*130	*450	193,981
Accounting, auditing, and bookkeeping services	217	1,168	297,568	217	123,091	189	3,527	*7,861
Certified public accountants	121	976	282,353	121	119,702	107	3,363	96,319
Other accounting, auditing, and bookkeeping services	*96	*192	*15,215	*96	*3,389	*82	*164	89,716
Other services	1,850	10,451	76,998	652	7,720	1,063	1,421	*8,603
								17,418

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

**The estimate for the cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3] United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed using a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pennsylvania								
All industries	49,125	228,882	7,807,454	20,661	1,183,001	38,692	474,285	492,212
Agriculture, forestry, and fishing	2,458	6,256	158,151	1,405	14,625	2,183	14,498	34,560
Farms	2,018	5,157	126,402	1,149	6,321	1,723	12,676	31,571
Field crop	751	2,348	39,937	*344	*4,634	640	4,046	9,055
Vegetable and melon	*113	*315	*7,258	*24	*1,051	*24	*290	*3,143
Fruit and tree nut	*27	*81	*626	*27	*105	*27	*106	*262
Beef cattle feedlots	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	*107	*250	*5,422	*107	*287	*107	*1,392	*−1,894
Hogs, sheep, and goats	*95	*190	*5,866	—	—	*95	*317	*1,956
Dairy farms	925	1,973	67,293	647	2,244	830	6,535	19,029
Poultry and eggs	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	—	—	—	—	—	—	—	—
Other	*440	*1,099	*31,749	*256	*8,304	*440	*1,822	*2,989
Agricultural services, forestry, and fishing	790	7,294	391,995	329	53,044	622	37,748	47,295
Mining	495	6,564	60,964	*133	*6,241	327	3,874	−1,171
Oil and gas extraction	295	730	331,031	196	48,803	295	33,874	48,456
Other mining								
Construction	3,903	8,750	616,921	2,430	123,305	3,023	17,610	73,823
General contractors	1,151	2,858	410,649	785	83,248	809	10,812	37,899
Special trade contractors	2,752	5,892	206,272	1,645	40,057	2,214	6,798	35,924
Plumbing, heating, and air conditioning	942	1,976	70,494	*407	*9,814	677	630	10,846
Painting, paper hanging, and decorating	*267	*534	*7,129	*178	*774	*89	*73	*3,404
Masonry, stonework, tile setting, and plastering	*183	3,016	120,846	*95	*1,331	*183	*125	*1,887
Contractors, not elsewhere classified	1,960	—	—	965	28,138	1,265	5,970	19,787
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	1,757	4,603	661,488	1,004	285,140	1,865	22,784	−127,158
Lumber and wood products, except furniture	596	1,415	43,405	*235	*5,294	596	1,668	9,207
Printing, publishing, and allied industries	*134	*344	*41,374	*39	*11,332	*134	*692	*4,574
Machinery, except electrical	288	767	61,656	288	14,404	288	2,043	9,432
Other manufacturing industries	739	2,077	515,051	442	254,110	647	18,381	−150,369
Transportation, communication, electric, gas, and sanitary services	1,024	2,851	184,875	714	49,834	722	14,943	7,847
Transportation	742	1,728	142,927	457	40,963	440	9,121	7,803
Trucking and warehousing	603	1,242	92,064	412	25,952	313	6,055	2,423
Other transportation	139	486	50,863	*45	*15,011	*127	*3,066	5,180
Communication, electric, gas, and sanitary services	*282	*1,123	*41,748	*257	*8,871	*282	*5,822	*244
Wholesale and retail trade	11,072	25,093	2,946,950	6,601	230,261	9,135	45,654	168,612
Wholesale trade	2,462	6,226	1,029,071	1,521	65,790	2,213	21,609	45,596
Retail trade	8,610	18,867	1,917,879	5,080	164,471	6,923	24,045	120,916
Building materials, hardware, garden supply, and mobile home dealers	406	953	148,416	242	13,516	378	1,767	11,109
General merchandise stores	*48	*127	*49,523	*48	*5,746	*38	*507	*3,253
Food stores	814	1,792	318,299	705	28,527	797	3,875	12,474
Grocery stores	271	579	246,493	271	18,531	257	2,178	8,784
Other food stores	543	1,213	71,806	434	9,996	540	1,699	5,690
Automotive dealers and service stations	1,053	2,220	574,501	699	31,574	803	2,528	27,902
Motor vehicle dealers	300	632	323,617	182	16,697	192	1,052	8,405
Gasoline service stations	398	838	165,581	358	9,091	344	1,054	6,539
Other automotive dealers	355	752	85,303	*159	*5,786	267	422	12,958
Apparel and accessory stores	645	1,369	110,188	384	10,124	556	1,040	8,726
Furniture and home furnishings stores	1,135	2,438	137,408	573	14,487	879	1,155	7,352
Eating places	829	1,794	134,198	640	24,239	728	4,124	10,701
Drinking places	906	1,868	79,175	*521	*8,116	906	1,950	13,050
Liquor stores	*101	*215	*24,417	—	—	*101	*218	*1,624
Other retail trade	2,673	6,063	341,754	1,288	27,142	1,739	6,581	24,725

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Pennsylvania—Continued								
Finance, insurance, and real estate	16,755	142,910	1,419,514	1,603	85,390	12,386	240,641	[illegible]
Finance	3,319	90,358	231,027	13	18,509	531	8,504	[illegible]
Banking, and credit agencies other than banks	*96	*200	*554	**	**	*96	*44	[illegible]
Security, commodity brokers, and services	*28	*2,481	*56,237	*5	*9,941	*10	*228	[illegible]
Holding and investment companies	3,195	87,677	174,236	*7	*8,519	425	8,232	[illegible]
Insurance agents, brokers, and service	247	*512	*34,033	*70	*2,895	*158	*352	[illegible]
Real estate	13,189	52,040	1,154,454	1,720	63,986	11,697	233,785	[illegible]
Operators and lessors of buildings	11,481	44,296	993,331	1,330	48,665	10,922	226,910	[illegible]
Lessors, other than buildings	344	1,825	*11,274	**	**	*117	*210	[illegible]
Real estate agents, brokers, and managers	851	2,934	57,479	225	11,971	441	3,695	[illegible]
Other real estate	513	2,985	92,370	*164	*2,498	217	2,970	[illegible]
Services	11,366	31,125	1,427,782	6,375	341,402	8,975	80,427	[illegible]
Hotels and other lodging places	560	1,620	79,148	305	16,212	465	9,281	[illegible]
Motels, motor hotels, and tourist courts	*139	*384	*33,481	*50	*8,234	*139	*2,840	[illegible]
Other lodging places	421	1,236	45,687	255	7,978	326	6,441	[illegible]
Personal services	1,660	3,948	103,777	1,220	26,174	1,570	3,954	[illegible]
Laundries, dry cleaning, and garment services	*481	*1,170	*25,583	*307	*7,549	*396	*1,406	[illegible]
Beauty shops	*739	*1,478	*34,851	*650	*13,736	*644	*837	[illegible]
Barber shops	*88	*176	*1,373	—	—	*88	*21	[illegible]
Other personal services	542	1,124	41,970	*263	*4,889	542	1,690	[illegible]
Business services	1,019	3,003	99,603	455	20,189	724	26,190	[illegible]
Automobile repair and services	1,948	3,958	160,273	923	15,853	1,506	6,438	[illegible]
Automobile repair shops	1,657	3,341	126,457	753	11,208	1,215	1,942	[illegible]
Automobile parking and other services	291	615	31,816	*170	*4,645	291	4,496	[illegible]
Miscellaneous repair services	698	1,691	39,662	*148	*6,552	608	450	[illegible]
Amusement and recreation services, including motion pictures	635	2,474	45,580	389	9,198	356	18,126	[illegible]
Medical and health services	787	2,221	161,258	678	35,249	722	2,805	[illegible]
Offices of physicians	294	876	92,921	284	12,956	219	589	[illegible]
Other medical and health services	503	1,345	78,337	394	22,293	503	2,217	[illegible]
Legal services	1,036	4,414	444,841	858	106,403	797	5,586	[illegible]
Engineering and architectural services	437	1,324	70,008	250	31,719	236	619	[illegible]
Accounting, auditing, and bookkeeping services	483	1,541	123,762	394	54,152	394	2,545	[illegible]
Certified public accountants	456	1,405	113,282	367	33,240	367	1,837	[illegible]
Other accounting, auditing, and bookkeeping services	*27	*136	*10,480	*27	*20,912	*27	*708	[illegible]
Other services	1,903	4,933	99,650	757	17,721	1,497	4,433	[illegible]

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of *different weighting factors*. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tennessee								
All industries	22,468	84,427	3,214,648	11,883	340,952	18,233	167,866	250,789
Agriculture, forestry, and fishing	3,759	8,368	279,236	2,791	21,182	3,419	24,602	3,910
Farms	3,407	7,655	244,531	2,524	19,026	3,236	23,824	2,007
Field crop	1,496	3,469	97,385	880	8,965	1,411	10,943	4,983
Vegetable and melon	—	—	—	—	—	—	—	—
Fruit and tree nut	—	—	—	—	—	—	—	—
Beef cattle feedlots	*6	*15	*13,468	*8	*212	*6	*173	*—56
Beef cattle, except feedlots	1,031	2,233	51,816	848	2,050	1,029	4,915	—10,974
Hogs, sheep, and goats	—	—	—	—	—	—	—	—
Dairy farms	*84	*168	—	—	—	—	—	*—10
Poultry and eggs	*620	*1,325	*73,061	*620	*6,202	*620	*7,029	*8,123
General livestock, except animal specialty	—	—	—	—	—	—	—	—
Animal specialty	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—
Agricultural services, forestry, and fishing	*170	*425	*6,801	*170	*1,588	*170	*764	*—59
	*352	*713	*34,707	*267	*2,156	*183	*778	*1,903
Mining	159	688	61,389	123	12,223	146	4,778	6,034
Oil and gas extraction	*23	*322	*929	—	—	*23	*295	*—470
Other mining	136	366	60,460	123	12,223	123	4,483	6,504
Construction	886	1,875	252,245	523	39,721	847	10,313	11,018
General contractors	274	600	143,515	271	19,258	256	5,581	8,667
Special trade contractors	592	1,275	118,730	252	20,453	591	4,732	4,351
Plumbing, heating, and air conditioning	**	**	**	**	**	**	**	**
Painting, paper hanging, and decorating	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering	**	**	**	**	**	**	**	**
Contractors, not elsewhere classified	563	1,217	101,981	223	15,430	562	4,330	4,153
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	1,012	2,477	227,416	819	33,155	904	10,637	23,797
Lumber and wood products, except furniture	*201	*519	*32,877	*116	*4,063	*201	*2,419	*5,328
Printing, publishing, and allied industries	*290	*580	*25,210	*290	*5,068	*205	*1,050	*1,495
Machinery, except electrical	—	—	—	—	—	—	—	—
Other manufacturing industries	521	1,378	169,329	413	23,524	498	7,168	16,974
Transportation, communication, electric, gas, and sanitary services	*524	*1,218	*28,986	*269	*4,425	*524	*3,582	*3,928
Transportation	*524	*1,218	*28,986	*269	*4,425	*524	*3,582	*3,928
Trucking and warehousing	*524	*1,218	*28,986	*269	*4,425	*524	*3,582	*3,928
Other transportation	—	—	—	—	—	—	—	—
Communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—
Wholesale and retail trade	5,102	12,904	1,400,918	3,922	94,291	4,231	11,555	67,474
Wholesale trade	478	1,487	422,589	292	16,990	336	1,837	13,111
Retail trade	4,624	11,437	978,329	3,630	77,301	3,895	9,918	54,363
Building materials, hardware, garden supply, and mobile home dealers	466	976	112,053	297	11,601	297	1,394	5,170
General merchandise stores	*247	*707	*49,463	*247	*3,477	*247	*725	*4,138
Food stores	767	1,784	257,506	667	14,852	597	1,453	6,673
Grocery stores	753	1,736	245,186	653	14,133	583	1,233	8,639
Other food stores	*14	*28	*12,320	*14	*719	*14	*220	*234
Automotive dealers and service stations	698	1,687	234,925	595	11,353	647	1,513	9,411
Motor vehicle dealers	234	515	142,317	219	8,242	208	595	8,235
Gasoline service stations	375	932	65,946	297	3,837	362	707	2,210
Other automotive dealers	*89	*240	*26,662	*89	*2,274	*77	*211	*966
Apparel and accessory stores	*364	*728	*30,975	*280	*2,143	*364	*472	*4,444
Furniture and home furnishings stores	402	1,074	66,078	317	6,320	232	647	5,896
Eating places	867	2,745	101,821	854	18,875	782	2,694	6,038
Drinking places	*97	*194	*3,525	*12	*436	*97	*132	*324
Liquor stores	*78	*152	*24,200	*63	*1,170	*78	*102	*960
Other retail trade	640	1,410	97,785	298	7,072	536	786	11,411

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tennessee—Continued								
Finance, insurance, and real estate	6,738	44,368	439,830	957	31,513	4,961	77,065	7,873
Finance	470	20,304	69,926	*46	*9,066	75	1,911	*14,753
Banking, and credit agencies other than banks	*29	*205	*4,333	*26	*821	*28	*49	*1,540
Security, commodity brokers, and services	*6	*71	*19,272	*6	*7,912	*6	*149	*518
Holding and investment companies	435	20,028	46,321	*12	*353	*41	*1,713	12,692
Insurance agents, brokers, and service	*282	*745	*32,867	*282	*2,977	*198	*368	*15,744
Real estate	5,986	23,319	337,137	629	19,450	4,688	74,768	−22,804
Operators and lessors of buildings	4,403	16,259	248,459	412	7,424	4,087	71,694	−32,586
Lessors, other than buildings	670	3,859	15,606	*13	*119	*268	*325	7,348
Real estate agents, brokers, and managers	397	879	*22,196	*114	*3,349	*289	*1,412	*−1,192
Other real estate	516	2,322	50,874	90	8,558	*44	*937	3,800
Services	4,296	12,505	584,051	2,467	103,520	3,189	25,322	126,453
Hotels and other lodging places	360	1,072	107,959	312	27,783	336	12,812	−13,571
Motels, motor hotels, and tourist courts	210	645	73,881	186	19,088	210	9,428	−9,603
Other lodging places	*150	*427	*34,078	*126	*8,695	*126	*3,384	*−3,968
Personal services	*418	*1,026	*19,947	*249	*5,108	*334	*893	*2,318
Laundries, dry cleaning, and garment services	*66	*198	*7,176	*66	*2,584	*66	*283	*1,225
Beauty shops	*170	*340	*4,001	*170	*1,521	*170	*325	*−72
Barber shops	*85	*255	*3,277	—	—	*85	*213	*41
Other personal services	*97	*233	*3,463	*13	*903	*13	*72	*1,122
Business services	*434	*1,092	*14,251	*114	*1,633	*348	*4,736	*3,186
Automobile repair and services	850	1,761	41,122	512	6,231	596	613	2,785
Automobile repair shops	*462	*937	*25,583	*209	*5,412	*293	*316	*3,274
General automobile repair shops	*123	*259	*14,412	*39	*4,021	*123	*247	*659
Other automobile repair	*339	*678	*11,171	*170	*1,391	*170	*69	*2,415
Automobile parking and other services	*388	*824	*15,539	*303	*819	*303	*497	*−489
Miscellaneous repair services	*168	*336	*9,246	*84	*378	*168	*477	*3,164
Amusement and recreation services, including motion pictures	*266	*571	*10,945	*182	*3,053	*266	*636	*76
Medical and health services	420	1,697	144,787	417	31,174	401	2,661	57,239
Offices of physicians	196	884	71,367	193	10,030	181	570	45,595
Other medical and health services	224	813	73,420	224	21,144	*220	*2,311	11,644
Legal services	649	1,689	95,208	396	12,572	455	620	61,129
Engineering and architectural services	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services	*79	*380	*38,809	*79	*11,806	*79	*290	*10,966
Certified public accountants	*79	*380	*38,809	*79	*11,806	*79	*290	*10,966
Other accounting, auditing, and bookkeeping services	—	—	—	—	—	—	—	—
Other services	652	2,681	*23,777	*122	*3,782	*205	*964	−837

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Texas								
All industries	83,815	419,700	13,161,301	33,418	1,250,431	58,992	633,649	558,523
Agriculture, forestry, and fishing	10,807	28,211	971,755	6,791	11,320	8,859	85,969	−9,134
Farms	9,771	25,546	856,724	6,216	13,156	8,070	79,450	−1,794
Field crop	2,824	6,247	325,782	1,716	13,962	2,043	37,683	32,320
Vegetable and melon	*3	*6	*13,607	**	**	*3	*359	*441
Fruit and tree nut	*236	*501	*18,702	*148	*2,886	*148	*1,240	*1,074
Beef cattle feedlots	*192	*472	*34,724	*99	*1,148	*186	*2,926	*−2,668
Beef cattle, except feedlots	5,255	13,320	336,778	3,578	10,864	4,543	30,464	−45,236
Hogs, sheep, and goats	*214	*539	*5,128	*127	*450	*214	*167	*101
Dairy farms	572	1,190	67,754	*361	*2,677	485	5,370	9,480
Poultry and eggs	*90	*185	*17,117	*89	*258	*87	*729	*221
General livestock, except animal specialty	*182	*518	*24,350	*5	*218	*182	*350	*2,866
Animal specialty	*175	*437	*201	*66	*23	*175	*67	*−219
Other	*28	*131	*14,581	*4	*280	*4	*95	*−174
Agricultural services, forestry, and fishing	1,036	2,665	113,031	575	18,164	789	6,519	−7,340
Mining	3,217	54,304	1,122,937	449	64,385	2,178	115,642	101,547
Oil and gas extraction	3,183	53,982	1,085,376	440	59,409	2,169	112,657	124,057
Other mining	*34	*322	*37,561	*9	*4,976	*9	*2,985	*−22,510
Construction	4,897	11,558	1,197,264	3,525	130,287	3,868	19,385	101,785
General contractors	1,319	2,957	832,658	855	61,673	967	9,777	51,410
Special trade contractors	3,578	8,601	364,596	2,670	68,614	2,901	9,608	50,375
Plumbing, heating, and air conditioning	*405	*823	*30,247	*129	*2,541	*229	*487	*4,715
Painting, paper hanging, and decorating	*372	*744	*35,701	*216	*11,703	*281	*465	*2,969
Masonry, stonework, tile setting, and plastering	*435	*976	*42,583	*347	*6,838	*435	*892	*4,172
Contractors, not elsewhere classified	2,366	6,058	256,065	1,978	47,532	1,956	7,784	38,519
Contractors not allocable	—	—	—	—	—	—	—	—
Manufacturing	1,739	6,003	1,053,029	1,061	83,384	1,380	42,771	143,870
Lumber and wood products, except furniture	*28	*82	*14,709	*28	*3,406	*28	*1,411	*1,392
Printing, publishing, and allied industries	*202	*740	*20,090	*115	*5,596	*115	*1,078	*5,550
Machinery, except electrical	*238	*491	*42,685	*181	*14,765	*168	*1,077	*5,630
Other manufacturing industries	1,271	4,690	975,545	757	59,617	1,069	39,205	131,298
Transportation, communication, electric, gas, and sanitary services	1,166	3,209	391,275	745	34,727	1,183	58,635	−475
Transportation	799	1,855	296,705	486	23,436	797	29,371	6,327
Trucking and warehousing	433	973	81,720	299	18,562	433	5,375	1,060
Other transportation	366	882	214,985	187	4,874	364	23,996	5,267
Communication, electric, gas, and sanitary services	367	1,354	94,570	259	11,291	366	29,264	−6,802
Wholesale and retail trade	12,192	30,300	4,123,546	8,301	342,582	9,996	42,907	187,862
Wholesale trade	2,432	6,233	1,359,235	1,365	74,416	1,844	14,382	64,967
Retail trade	9,673	23,719	2,753,631	6,936	268,166	8,065	28,444	122,847
Building materials, hardware, garden supply, and mobile home dealers	354	911	132,155	325	25,154	353	1,532	10,185
General merchandise stores	245	532	57,341	243	4,849	231	447	2,740
Food stores	1,179	2,847	315,265	839	26,857	1,015	3,048	8,641
Grocery stores	779	1,758	258,433	662	17,314	779	2,085	5,398
Other food stores	400	891	56,832	236	9,543	236	963	3,243
Automotive dealers and service stations	2,666	6,195	769,493	1,650	42,425	2,158	5,026	30,299
Motor vehicle dealers	753	1,719	445,273	448	19,529	624	2,460	13,741
Gasoline service stations	972	2,003	161,792	593	10,714	758	998	7,046
Other automotive dealers	941	2,473	162,428	611	12,083	776	1,568	9,512
Apparel and accessory stores	726	1,917	133,752	626	15,333	687	1,439	11,095
Furniture and home furnishings stores	854	1,911	122,305	525	11,802	741	1,652	4,055
Eating places	494	2,649	158,480	479	39,686	481	3,540	11,222
Drinking places	*258	*593	*17,679	*181	*2,723	*181	*494	*740
Liquor stores	252	595	70,936	*217	*2,295	*96	*243	4,814
Other retail trade	2,645	5,769	976,225	1,792	87,042	2,122	11,023	39,056

Footnotes at end of table.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Texas—Continued								
Finance, insurance, and real estate	37,549	246,181	2,385,993	4,905	112,232	21,950	358,298	−[illegible]
Finance	10,505	120,027	288,229	630	7,583	1,803	6,390	−[illegible]
Banking, and credit agencies other than banks	280	896	*11,882	*77	*3,080	*172	*898	[illegible]
Security, commodity brokers, and services	*82	*200	*813	**	**	—	—	[illegible]
Holding and investment companies	10,143	118,931	275,534	552	4,268	1,631	5,492	−[illegible]
Insurance agents, brokers, and service	1,619	4,185	228,528	896	32,739	1,087	2,196	[illegible]
Real estate	25,425	121,969	1,879,236	3,379	71,910	19,060	349,710	−[illegible]
Operators and lessors of buildings	17,292	79,888	1,302,459	2,305	51,116	14,991	331,128	−[illegible]
Lessors, other than buildings	4,592	27,946	64,756	251	798	2,536	7,766	[illegible]
Real estate agents, brokers, and managers	2,039	8,946	152,269	490	9,623	949	6,317	−[illegible]
Other real estate	1,503	5,189	359,652	333	10,373	584	4,499	[illegible]
Services	12,235	39,869	1,902,547	7,626	401,081	9,585	110,021	443,[illegible]
Hotels and other lodging places	520	2,150	203,475	333	40,336	500	26,176	−[illegible]
Motels, motor hotels, and tourist courts	162	918	97,728	146	22,259	152	11,251	−[illegible]
Other lodging places	358	1,232	105,747	187	18,077	348	14,925	−[illegible]
Personal services	1,100	3,501	101,909	682	32,576	1,013	2,493	[illegible]
Laundries, dry cleaning, and garment services	*304	*627	*45,401	*217	*12,544	*304	*1,326	[illegible]
Beauty shops	*176	*352	*2,337	*88	*567	*176	*101	[illegible]
Barber shops	*404	*808	*35,933	*239	*14,589	*404	*357	[illegible]
Other personal services	*216	*1,714	*18,238	*138	*4,876	*129	*707	[illegible]
Business services	2,307	8,095	138,451	1,009	14,501	1,690	43,826	−[illegible]
Automobile repair and services	1,656	3,749	98,786	1,401	11,538	1,468	5,061	[illegible]
Automobile repair shops	1,210	2,524	78,583	1,044	9,204	1,197	1,643	[illegible]
General automobile repair shops	792	1,610	49,266	626	5,576	779	774	[illegible]
Other automobile repair	*418	*914	*29,317	*418	*3,628	*418	*869	[illegible]
Automobile parking and other services	*446	*1,225	*20,203	*357	*2,334	*271	*3,418	[illegible]
Miscellaneous repair services	926	2,161	54,547	*452	*6,260	771	2,370	[illegible]
Amusement and recreation services, including motion pictures	539	2,121	86,792	278	20,964	441	7,552	[illegible]
Medical and health services	1,390	4,124	449,322	1,134	105,683	1,279	9,740	[illegible]
Offices of physicians	687	1,800	245,381	546	41,740	618	2,336	[illegible]
Other medical and health services	723	2,324	203,941	588	63,943	663	7,404	[illegible]
Legal services	1,671	6,179	453,042	1,425	88,924	1,318	5,749	[illegible]
Engineering and architectural services	370	1,061	133,354	182	23,794	193	897	[illegible]
Accounting, auditing, and bookkeeping services	413	1,343	93,209	262	31,782	184	1,124	[illegible]
Certified public accountants	262	954	93,085	262	31,782	184	1,124	[illegible]
Other accounting, auditing, and bookkeeping services	*151	*389	*144	—	—	—	—	[illegible]
Other services	1,343	5,365	67,660	470	24,703	728	5,031	−[illegible]

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

[2] Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

Table 2.4—Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll Number of partnerships	Payroll Amount	Depreciation Number of partnerships	Depreciation Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Other[2]								
All industries	416,924	2,096,165	53,532,603	177,224	6,163,781	312,768	3,598,343	4,372,104
Agriculture, forestry, and fishing	61,924	183,602	6,331,222	40,398	430,937	55,620	572,157	642,347
Farms	54,621	144,374	5,745,319	38,120	343,762	48,886	518,845	583,884
Field crop	23,727	61,444	2,342,909	14,867	167,754	20,497	272,943	402,416
Vegetable and melon	2,105	5,797	188,769	1,474	17,407	1,899	21,222	27,020
Fruit and tree nut	1,526	3,441	126,901	1,022	38,982	1,526	9,623	9,178
Beef cattle feedlots	331	5,451	148,847	*200	*1,458	216	3,061	−1,053
Beef cattle, except feedlots	13,546	38,334	1,624,796	8,513	43,899	12,769	110,506	−3,578
Hogs, sheep, and goats	3,676	8,349	342,932	2,778	8,960	3,138	25,171	38,524
Dairy farms	7,172	16,787	653,186	5,616	33,348	6,402	60,899	107,980
Poultry and eggs	961	2,453	180,731	676	5,018	920	6,575	−6,442
General livestock, except animal specialty	*48	*96	*9,857	*48	*272	*48	*689	*−508
Animal specialty	710	2,000	33,044	*341	*5,801	710	3,844	−5,305
Other	919	2,222	93,947	585	22,849	741	4,290	15,650
Agricultural services, forestry, and fishing	7,303	19,228	585,903	4,278	87,175	6,734	53,312	58,463
Mining	8,584	233,464	1,785,578	2,629	117,858	4,548	148,005	−258,037
Oil and gas extraction	6,877	224,675	980,224	1,719	34,618	3,386	57,445	−42,727
Other mining	1,707	8,789	805,354	910	83,281	1,162	88,560	−215,310
Construction	26,251	59,318	5,491,358	17,253	1,371,453	19,027	105,410	491,970
General contractors	10,104	24,189	4,069,633	6,083	1,103,912	6,644	66,713	259,904
Special trade contractors	16,124	35,081	1,416,344	11,148	268,051	12,360	38,523	231,395
Plumbing, heating, and air conditioning	1,943	4,179	222,538	1,112	27,520	1,707	3,324	28,151
Painting, paper hanging, and decorating	2,525	5,421	109,659	1,565	24,954	1,867	2,538	24,513
Masonry, stonework, tile setting, and plastering	2,603	5,849	225,997	2,107	58,400	2,030	3,969	44,689
Contractors, not elsewhere classified	8,963	19,632	859,150	6,362	155,117	6,756	28,692	134,042
Contractors not allocable	*23	*48	*5,381	*23	*1,430	*23	*174	*871
Manufacturing	10,907	26,284	2,762,998	5,477	514,732	6,778	126,986	191,372
Lumber and wood products, except furniture	3,870	8,951	949,960	2,181	137,935	3,299	47,751	78,174
Printing, publishing, and allied industries	1,840	4,375	212,555	729	47,338	899	3,223	47,090
Machinery, except electrical	363	795	222,858	203	61,020	363	4,183	2,959
Other manufacturing industries	4,834	12,163	1,378,625	2,364	268,349	4,217	71,829	63,149
Transportation, communication, electric, gas, and sanitary services	6,271	18,583	856,337	3,283	144,193	5,225	163,028	−22,732
Transportation	4,456	11,781	849,481	2,531	116,088	4,099	68,139	35,330
Trucking and warehousing	2,473	5,722	342,805	1,661	75,657	2,144	25,281	20,587
Other transportation	1,983	6,059	306,676	870	40,131	1,955	42,858	14,783
Communication, electric, gas, and sanitary services	1,815	6,802	206,856	752	28,205	1,126	94,889	−58,062
Wholesale and retail trade	71,647	172,483	16,741,061	46,770	1,202,551	57,620	178,482	850,086
Wholesale trade	11,945	31,859	5,518,041	5,896	255,318	6,398	47,438	223,400
Retail trade	59,625	140,450	11,218,239	40,797	946,584	49,145	130,927	626,213
Building materials, hardware, garden supply, and mobile home dealers	3,221	7,728	803,721	2,448	63,537	2,331	10,509	54,427
General merchandise stores	2,288	5,220	475,233	1,644	30,996	2,029	4,748	27,659
Food stores	7,770	17,968	2,270,574	5,463	151,447	7,052	20,062	84,484
Grocery stores	5,591	13,042	1,981,918	4,079	118,044	5,135	14,718	66,866
Other food stores	2,179	4,924	288,658	1,384	33,403	1,917	5,346	17,598
Automotive dealers and service stations	10,915	24,019	3,267,689	7,221	166,116	8,974	23,035	145,127
Motor vehicle dealers	2,625	5,790	1,362,117	1,548	59,302	1,779	5,218	37,723
Gasoline service stations	5,938	12,759	1,498,927	4,115	71,667	5,031	12,927	80,183
Other automotive dealers	2,352	5,470	426,645	1,558	34,847	2,164	4,890	27,221
Apparel and accessory stores	3,926	10,960	520,885	2,745	50,302	2,669	5,064	38,650
Furniture and home furnishings stores	3,562	9,077	730,116	2,401	55,790	3,076	6,702	41,320
Eating places	8,155	20,467	1,214,066	7,656	262,316	7,269	30,641	88,610
Drinking places	2,512	5,781	163,601	1,657	22,880	2,240	4,931	12,359
Liquor stores	1,694	3,554	339,360	1,258	15,960	1,542	2,691	18,113
Other retail trade	15,562	35,680	1,410,994	8,306	127,340	11,963	22,544	117,484

Footnotes at end of table.

Table 2.4——Receipts, Payroll, Depreciation, and Net Income for Selected States and Selected Industries—Continued

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

State and industry	Number of— Partnerships	Number of— Partners	Business receipt[1]	Payroll: Number of partnerships	Payroll: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Other[3]—Continued								
Finance, insurance, and real estate	158,560	1,169,955	9,985,443	19,491	418,507	103,210	1,689,408	−243,235
Finance	39,159	544,848	1,171,011	1,283	48,387	5,504	26,350	154,452
Banking, and credit agencies other than banks	1,200	9,575	58,215	391	3,734	465	1,766	20,641
Security, commodity brokers, and services	588	4,199	124,514	142	34,543	149	1,104	23,407
Holding and investment companies	37,371	530,874	988,282	750	10,110	4,890	23,480	104,404
Insurance agents, brokers, and service	3,100	10,237	796,405	1,664	72,014	2,101	3,238	257,593
Real estate	114,301	635,070	8,016,027	16,534	296,106	95,605	1,659,820	−655,400
Operators and lessors of buildings	91,880	520,707	6,375,859	13,398	242,432	84,617	1,606,219	−695,546
Lessors, other than buildings	10,782	47,492	204,204	991	2,652	7,035	22,422	39,915
Real estate agents, brokers, and managers	5,520	23,179	472,929	1,474	22,402	2,253	14,227	−1,221
Other real estate	6,119	43,692	963,035	671	28,620	1,700	14,952	1,452
Services	74,780	232,498	9,578,606	41,934	1,965,309	58,738	616,957	2,720,453
Hotels and other lodging places	5,892	23,093	1,048,881	3,321	234,973	5,615	122,501	23,477
Motels, motor hotels, and tourist courts	3,591	14,638	534,528	2,377	110,983	3,410	68,423	12,559
Other lodging places	2,301	8,455	514,353	944	123,990	2,205	54,078	10,918
Personal services	8,705	19,257	477,889	5,851	111,155	7,409	23,347	67,342
Laundries, dry cleaning, and garment services	2,847	6,439	187,563	2,000	54,993	2,524	14,402	19,896
Beauty shops	2,349	4,957	73,275	1,818	23,764	2,057	1,687	18,309
Barber shops	941	2,408	36,601	*444	*11,158	*651	*655	4,959
Other personal services	2,568	5,453	180,450	1,589	21,240	2,177	6,403	46,178
Business services	10,364	31,075	573,137	2,993	79,809	7,505	271,134	−84,922
Automobile repair and services	6,876	15,013	490,715	2,961	51,891	5,396	25,433	70,429
Automobile repair shops	4,977	10,519	349,017	2,459	36,493	3,887	6,772	53,437
General automobile repair shops	2,541	5,184	154,557	1,033	15,077	2,162	2,924	27,783
Other automobile repair	2,436	5,335	194,460	1,426	23,416	1,725	3,848	25,654
Automobile parking and other services	1,899	4,494	141,698	502	13,398	1,509	18,661	16,992
Miscellaneous repair services	2,894	5,962	134,546	1,196	12,804	2,574	3,153	28,639
Amusement and recreation services, including motion pictures	5,447	26,117	344,622	2,402	74,087	3,877	70,529	−37,514
Medical and health services	6,654	21,578	1,895,577	5,327	378,689	5,422	32,281	766,760
Offices of physicians	3,475	12,236	1,192,898	2,919	211,201	2,687	11,068	599,242
Other medical and health services	3,179	9,342	702,679	2,408	167,488	2,735	21,213	167,521
Legal services	10,164	34,977	2,832,090	9,156	592,996	8,414	31,366	1,464,825
Engineering and architectural services	2,273	5,215	366,857	1,240	103,612	1,453	3,078	63,965
Accounting, auditing, and bookkeeping services	3,547	10,883	779,037	2,996	242,240	3,114	10,367	237,511
Certified public accountants	2,676	8,787	687,821	2,483	213,083	2,328	9,058	208,759
Other accounting, auditing, and bookkeeping services	871	2,096	91,216	513	29,157	786	1,309	28,752
Other services	11,964	39,328	635,255	4,489	83,053	7,959	23,698	93,938

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[2]Includes data from Puerto Rico and foreign returns.
[3]United States totals in this table and in table 2.5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[4]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
United States, Total[5] [6]									
All industries	1,096,064	5,363,068	157,848,722	812,838	11,093,999	444,932	18,985,994	10,461,911	24,942,530
All nonfarm industries	989,388	5,055,986	146,184,675	719,230	10,083,206	376,920	18,041,642	8,565,278	23,112,159
Agriculture, forestry, and fishing	121,301	343,601	13,015,818	106,180	1,104,983	78,963	1,125,159	1,011,422	2,040,382
Farms	106,676	307,082	11,664,047	93,408	1,010,793	68,012	924,352	896,633	1,830,371
Other	14,625	36,519	1,351,771	12,772	94,190	6,951	200,807	114,789	210,011
Mining	16,919	353,390	5,261,238	9,924	448,888	4,348	351,631	−21,755	1,968,572
Construction	60,367	138,371	13,053,062	43,471	242,293	37,274	2,445,966	1,138,947	1,438,670
Manufacturing	30,799	82,897	8,051,170	26,119	308,032	17,128	1,468,855	481,839	949,333
Transportation, communication, electric, gas, and sanitary services	18,822	48,175	2,550,973	13,895	382,722	8,969	408,184	−96,974	274,767
Wholesale and retail trade	194,937	468,149	48,062,247	154,278	490,004	123,870	3,456,087	2,414,427	2,859,737
Wholesale trade	32,588	84,624	18,121,617	22,250	136,647	16,801	767,328	711,649	839,724
Retail trade	162,059	382,771	29,930,420	131,751	352,705	106,866	2,687,521	1,701,114	2,018,349
Food stores	21,714	48,948	5,900,967	19,096	52,053	14,910	392,671	241,573	275,751
Automotive dealers and service stations	25,953	58,286	7,879,746	21,308	54,590	17,296	430,040	348,524	385,817
Other retail trade	114,392	275,537	16,149,707	91,347	246,062	74,660	1,864,810	1,111,017	1,356,781
Finance, insurance, and real estate	446,978	3,250,170	37,679,301	297,501	6,001,201	60,860	2,074,272	−2,282,320	5,825,511
Finance	107,107	1,422,812	5,596,815	14,379	88,219	3,699	602,794	48,428	2,047,453
Insurance agents, brokers, and service	8,411	25,986	2,290,674	5,426	11,962	4,919	208,278	513,011	537,566
Real estate	331,458	1,801,372	29,788,812	277,696	5,901,020	52,242	1,263,200	−2,843,759	3,240,482
Operators and lessors of buildings	273,120	1,508,687	23,926,536	250,904	5,696,661	43,107	990,637	−2,729,331	2,378,630
Other real estate	58,338	292,685	5,862,276	26,792	204,359	9,135	272,563	−114,428	861,852
Services	207,918	676,226	32,141,483	161,245	2,119,063	115,497	7,634,905	7,815,961	9,584,994
Medical and health services	18,882	62,729	5,860,345	15,808	97,915	15,670	1,400,750	1,986,161	2,072,930
Offices of physicians	8,798	30,583	3,170,822	7,172	27,136	7,394	588,085	1,544,617	1,560,341
Other medical services	10,084	32,146	2,689,523	8,636	70,779	8,278	812,665	441,544	512,589
Legal services	26,882	94,021	8,574,411	22,425	101,617	23,566	1,963,680	4,162,572	4,170,032
Other services	162,154	521,476	17,706,727	123,012	1,918,533	78,261	4,270,475	1,667,228	3,342,032

Industry	Coefficient of variation (Percent)[3]: Number of— Partnerships	Number of— Partners	Business receipts[4]	Depreciation	Payroll	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
United States, Total[5] [6]							
All industries	0.2	2.5	0.4	0.8	0.6	0.7	2.1
All nonfarm industries	0.3	2.6	0.4	0.8	0.6	0.7	2.2
Agriculture, forestry, and fishing	2.1	2.7	3.4	3.4	4.5	3.9	5.0
Farms	2.3	2.9	3.7	3.5	5.1	4.2	5.2
Other	6.6	6.9	6.1	12.3	8.1	10.0	19.1
Mining	5.4	14.4	1.9	2.6	4.5	2.1	10.1
Construction	3.1	3.3	1.5	3.6	1.6	2.7	5.8
Manufacturing	4.4	5.8	1.9	2.1	2.7	3.0	7.4
Transportation, communication, electric, gas, and sanitary services	8.0	7.2	3.6	2.1	5.8	6.5	3.9
Wholesale and retail trade	1.6	1.8	0.9	2.6	1.4	1.8	8.1
Wholesale trade	4.0	5.2	1.8	7.8	3.0	3.4	16.8
Retail trade	1.7	1.9	1.2	2.2	1.7	1.8	5.2
Food stores	4.9	5.0	2.8	4.8	3.7	4.9	13.3
Automotive dealers and service stations	4.3	4.3	2.5	4.4	3.8	4.4	11.2
Other retail trade	2.2	2.4	1.7	2.9	2.2	2.5	6.3
Finance, insurance, and real estate	0.8	3.8	1.0	1.1	1.8	1.5	2.5
Finance	2.2	4.5	1.3	6.4	1.9	2.6	7.8
Insurance agents, brokers, and service	8.5	12.0	2.9	12.2	7.0	5.0	21.7
Real estate	1.0	5.9	1.2	1.1	2.2	1.9	2.2
Operators and lessors of buildings	1.2	6.9	1.1	1.0	1.9	2.1	1.2
Other real estate	3.0	5.1	4.4	15.5	7.4	4.2	11.9
Services	1.5	2.1	1.0	2.6	1.1	1.4	3.3
Medical and health services	5.0	4.3	2.8	5.3	3.0	3.7	11.8
Offices of physicians	6.5	5.5	3.7	8.2	3.9	4.3	33.4
Other medical services	7.4	6.6	4.3	6.7	4.4	7.1	12.4
Legal services	4.4	3.3	2.2	3.2	2.1	2.4	15.3
Other services	1.8	2.0	1.3	2.8	1.5	2.1	3.5

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[4]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[5]Includes data from Puerto Rico and foreign returns.
[6]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[a]Less than 0.05 percent.
[b]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Alabama																
All industries	12,271	44,260	1,775,890	10,062	95,143	7,040	205,843	198,815	268,478	1.8	5.8	3.1	7.6	6.8	8.0	11.3
All nonfarm industries	10,578	39,678	1,639,030	8,367	78,130	5,841	195,423	189,821	254,557	3.4	6.7	3.0	8.0	7.1	8.4	12.2
Agriculture, forestry, and fishing	2,063	5,672	198,620	1,990	16,919	1,767	18,756	8,925	15,666	15.9	19.5	19.1	23.3	23.6	28.2	33.1
Farms	1,695	4,584	136,860	1,695	17,013	1,399	10,420	8,994	13,921	18.0	22.3	24.9	25.7	24.4	31.6	29.9
Other	368	1,088	61,760	295	1,906	368	8,336	—69	*1,745	39.6	43.6	26.8	36.9	44.6	—	—
Mining	24	263	*48,608	*21	*2,875	*14	*4,297	10,422	*10,760	29.8	49.9	—		—	—	—
Construction	770	2,881	144,489	527	2,903	636	23,205	14,110	22,131	26.4	44.1	15.0	24.6	19.4	33.4	58.1
Manufacturing	417	1,240	129,321	406	4,854	184	19,889	9,796	14,776	36.7	37.8	18.1	24.3	18.4	32.6	15.0
Transportation, communication, electric, gas, and sanitary services	*60	*296	*16,248	*60	*1,057	*33	*1,683	*8,553	*8,553	—	—	—	—	—	—	—
Wholesale and retail trade	2,161	5,151	711,873	1,918	7,696	1,781	54,289	36,897	41,272	13.5	14.0	5.6	12.3	9.1	11.8	28.2
Wholesale trade	329	739	235,099	329	2,366	180	12,219	6,819	9,684	31.7	28.4	10.0	17.0	14.5	18.1	48.1
Retail trade	1,832	4,412	476,774	1,589	5,330	1,581	42,070	28,078	31,588	15.2	15.9	7.7	16.5	11.4	15.0	33.1
Food stores	196	616	107,467	196	1,013	196	7,275	3,433	4,262	39.7	48.5	15.3	24.1	17.5	19.9	57.5
Automotive dealers and service stations	512	1,132	119,992	353	409	428	8,087	5,022	5,388	31.6	32.0	18.3	20.8	30.1	26.7	11.5
Other retail trade	1,124	2,662	249,315	1,040	3,908	957	26,708	19,623	21,938	20.2	20.9	12.3	21.9	15.6	20.6	46.1
Finance, insurance, and real estate	4,356	22,269	219,428	3,026	45,478	993	12,919	1,592	43,268	9.1	11.1	10.6	12.7	32.8	21.9	14.8
Finance	796	11,193	28,718	*171	*395	*190	*1,214	8,065	14,492	22.6	19.8	26.1	—	—	38.9	39.2
Insurance agents, brokers, and service	*303	*617	*17,587	*146	*10	*157	*4,587	*3,301	*5,530	—	—	—	—	—	—	—
Real estate	3,257	10,459	173,123	2,709	45,073	646	7,117	—9,774	23,146	11.4	12.5	11.0	12.9	17.4	24.3	16.2
Operators and lessors of buildings	2,786	8,735	148,972	2,549	44,524	571	6,654	—11,931	19,823	12.5	12.2	11.8	13.0	18.2	27.6	16.8
Other real estate	471	1,724	24,151	*160	*549	*75	*463	2,157	*3,323	36.1	48.3	32.8	—	—	—	—
Services	2,420	6,388	307,305	2,114	11,361	1,852	78,806	108,320	112,052	13.8	12.8	12.0	20.6	17.3	14.5	19.7
Medical and health services	295	765	67,784	218	978	293	18,133	28,379	28,604	42.7	39.7	29.6	37.3	48.8	28.3	98.8
Offices of physicians	149	473	53,371	*145	*834	147	15,747	21,619	22,044	51.3	48.4	30.9	—	54.6	28.9	90.8
Other medical services	*146	*292	*14,413	*73	*144	*146	*2,386	*6,760	*6,760	—	—	—	—	—	—	—
Legal services	347	1,197	92,994	336	1,042	347	14,960	53,733	53,733	30.8	26.2	23.9	29.1	27.7	23.8	—
Other services	1,778	4,426	146,527	1,560	9,341	1,012	37,713	26,208	29,515	17.3	18.4	17.0	24.6	20.8	24.5	18.3

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, Insurance, and real estate, and Business receipts for all other industries.
[1]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Alaska																
All industries	3,672	12,675	449,230	1,972	15,919	924	74,697	51,416	67,870	3.9	9.2	6.7	12.1	16.6	11.5	17.4
All nonfarm industries	3,672	12,675	449,230	1,972	15,919	924	74,697	51,416	67,870	3.9	9.2	6.7	12.1	16.6	11.5	17.4
Agriculture, forestry, and fishing	*82	*164	*2,687	*82	*194	*82	*37	*934	*934	—	—	—	—	—	—	—
Farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	*82	*164	*2,687	*82	*194	*82	*37	*934	*934	—	—	—	—	—	—	—
Mining	*3	*6	*6,845	*3	*141	*3	*2,389	*1,484	*1,484	—	—	—	—	—	—	—
Construction	303	828	161,772	184	1,221	184	27,080	18,672	17,587	45.5	44.1	15.7	37.8	37.3	14.9	25.2
Manufacturing	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*59	*118	*10,244	*58	*94	**	**	*—521	*188	—	—	—	—	—	—	—
Wholesale and retail trade	794	2,143	120,091	433	2,011	380	17,887	8,879	9,543	24.3	27.0	19.2	23.4	34.4	25.4	42.3
Wholesale trade	*271	*712	*34,665	*24	*630	*21	*2,214	*3,399	*3,673	—	—	—	—	—	—	—
Retail trade	523	1,431	85,426	409	1,381	359	15,773	4,680	5,870	30.0	32.7	25.8	28.8	39.0	34.0	47.5
Food stores	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Automotive dealers and service stations	*68	*138	*15,467	*68	*506	*68	*1,060	*—148	*269	—	—	—	—	—	—	—
Other retail trade	453	1,289	67,778	339	852	289	14,502	4,764	*5,537	33.9	36.0	31.9	33.7	42.4	36.1	—
Finance, insurance, and real estate	1,841	7,827	71,426	698	8,839	*45	*544	10,969	22,073	12.5	15.6	14.4	18.5	—	21.8	24.0
Finance	787	4,289	15,443	*39	*151	*4	*29	8,058	11,447	24.0	24.9	32.3	—	—	32.6	48.6
Insurance agents, brokers, and service	*24	*48	*1,184	—	—	*24	*5	*194	*194	—	—	—	—	—	—	—
Real estate	830	3,490	54,799	647	8,688	*17	*510	2,737	10,432	19.0	26.5	17.1	18.9	—	30.3	31.3
Operators and lessors of buildings	745	2,683	40,352	630	8,470	*9	*86	2,772	7,625	21.1	27.3	19.3	19.4	—	40.0	31.2
Other real estate	*85	*807	*14,447	*17	*218	*8	*424	*—35	*2,807	—	—	—	—	—	—	—
Services	788	1,785	75,128	523	3,198	347	18,539	13,800	15,884	25.1	22.9	28.4	32.2	33.2	38.8	38.4
Medical and health services	*6	*33	*7,448	*3	*13	*6	*1,884	*2,396	*2,396	—	—	—	—	—	—	—
Offices of physicians	*6	*33	*7,448	*3	*13	*6	*1,884	*2,396	*2,396	—	—	—	—	—	—	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	*17	*114	*12,630	*17	*153	*17	*3,503	*3,487	*3,548	—	—	—	—	—	—	—
Other services	765	1,638	55,050	503	3,032	*224	*13,152	7,717	*9,940	25.8	24.4	33.4	33.8	—	54.2	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, Insurance, and real estate, and Business receipts for all other industries.
[1]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2] — Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arizona																
All industries	10,752	48,110	1,454,598	6,828	148,417	3,782	119,217	—28,382	186,758	3.7	5.4	6.9	6.5	8.9	8.3	6.5
All nonfarm industries	9,648	45,134	1,099,671	5,861	128,140	2,904	96,042	—33,348	155,359	4.1	5.1	4.0	7.1	9.3	10.1	6.4
Agriculture, forestry, and fishing	1,292	3,910	364,839	1,155	18,489	1,062	25,139	5,616	32,078	22.7	25.0	26.7	20.4	25.5	27.9	28.8
Farms	1,104	2,976	354,927	967	18,277	878	23,175	4,966	31,397	24.4	23.2	27.4	20.6	27.2	28.4	28.9
Other	*188	*934	*9,912	*188	*211	*184	*1,964	*650	*679	—	—	—	—	—	—	—
Mining	*52	*298	*121,263	*52	*31,376	*49	*77	*—74,872	*2,169	—	—	—	—	—	—	—
Construction	548	1,308	113,229	308	2,173	529	11,965	9,181	10,482	39.2	36.0	18.9	50.9	35.1	38.3	89.2
Manufacturing	*74	*149	*21,618	*51	*2,596	*73	*1,183	*1,783	*2,222	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*258	*552	*23,381	*258	*2,960	*149	*2,472	*4,413	*4,513	—	—	—	—	—	—	—
Wholesale and retail trade	1,379	3,399	274,967	911	3,338	534	17,173	12,825	13,783	23.2	23.1	10.4	18.7	15.9	15.9	29.1
Wholesale trade	*154	*323	*84,454	*151	*1,485	*128	*4,050	*2,495	*2,527	—	—	—	—	—	—	—
Retail trade	1,225	3,076	190,513	760	1,851	406	13,123	10,130	11,256	24.9	24.8	12.7	20.3	19.7	17.7	30.0
Food stores	*13	*90	*14,598	*13	*65	*13	*1,173	*518	*518	—	—	—	—	—	—	—
Automotive dealers and service stations	427	1,334	108,786	317	841	195	8,030	3,520	4,311	40.7	43.1	19.5	26.9	34.3	27.4	24.6
Other retail trade	785	1,712	67,041	430	945	198	5,920	6,092	6,427	32.9	30.9	19.5	22.5	26.6	26.0	82.4
Finance, insurance, and real estate	5,120	31,716	259,202	2,875	50,177	629	8,906	—25,695	52,103	8.9	12.9	11.3	13.0	19.8	13.6	14.9
Finance	1,979	13,461	26,497	311	634	*51	*287	—7,019	16,418	17.8	18.2	18.1	33.9	—	17.9	27.1
Insurance agents, brokers, and service	*11	*44	*5,699	*11	*149	*11	*1,351	*1,408	*1,408	—	—	—	—	—	—	—
Real estate	3,130	18,211	237,006	2,553	49,394	567	7,268	—20,084	34,279	12.3	19.2	12.7	13.2	17.8	19.3	17.7
Operators and lessors of buildings	2,115	11,252	173,777	1,852	45,181	357	5,294	—22,878	15,175	15.2	27.8	15.5	14.0	21.7	17.9	14.1
Other real estate	1,015	6,959	63,229	701	4,213	210	1,974	2,594	19,104	24.9	25.0	22.7	41.1	30.3	32.0	49.1
Services	2,029	6,781	268,099	1,216	35,311	760	52,323	38,607	69,428	18.4	18.3	11.8	18.2	15.3	19.7	14.8
Medical and health services	*185	*463	*23,267	*51	*1,655	*75	*3,457	*8,541	*10,574	—	—	—	—	—	—	—
Offices of physicians	*134	*304	*8,281	*12	*58	*24	*261	*5,331	*5,331	—	—	—	—	—	—	—
Other medical services	*51	*159	*14,986	*39	*1,597	*51	*3,196	*3,210	*5,243	—	—	—	—	—	—	—
Legal services	85	560	67,725	85	994	85	17,263	31,918	31,918	31.9	26.6	26.3	27.5	30.0	31.7	—
Other services	1,759	5,758	175,107	1,082	32,662	600	31,603	—1,852	26,936	20.5	21.2	13.7	19.2	20.8	32.2	14.3

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

[3]Includes data from Puerto Rico and foreign returns.

[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

[5]Less than 0.05 percent.

[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2] — Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Arkansas																
All industries	10,347	30,408	1,263,328	7,688	70,180	5,091	149,359	125,269	196,087	1.8	5.2	4.0	8.2	6.7	8.7	40.4
All nonfarm industries	8,370	25,937	1,048,372	6,151	44,790	3,797	129,776	80,309	140,707	3.8	6.6	4.3	9.5	7.4	9.8	47.1
Agriculture, forestry, and fishing	2,202	5,684	260,740	1,689	26,133	1,519	23,004	47,124	57,891	13.4	14.9	15.5	18.0	19.4	20.4	38.3
Farms	1,977	4,477	234,956	1,537	25,390	1,294	19,583	44,960	55,380	14.4	14.7	16.8	18.5	21.5	21.3	39.5
Other	*225	*1,187	*25,784	*152	*743	*225	*3,421	*2,164	*2,511	—	—	—	—	—	—	—
Mining	*27	*109	*12,209	*3	*237	**	**	*—26,832	*2,568	—	—	—	—	—	—	—
Construction	1,004	2,282	112,527	855	4,636	748	18,848	15,820	16,439	22.3	22.7	21.4	34.6	25.4	28.8	73.1
Manufacturing	409	910	87,488	325	3,056	275	10,544	8,436	9,053	33.3	33.4	22.3	26.3	26.0	24.5	66.0
Transportation, communication, electric, gas, and sanitary services	*148	*299	*49,627	*148	*2,008	*148	*27,858	*1,831	*1,909	—	—	—	—	—	—	—
Wholesale and retail trade	2,142	4,923	473,465	1,526	5,062	1,181	23,635	22,273	24,945	13.1	13.2	8.3	26.2	15.9	14.0	33.9
Wholesale trade	165	467	129,062	101	709	138	2,804	2,961	3,473	39.7	38.8	15.8	25.1	22.3	22.3	73.4
Retail trade	1,977	4,456	344,403	1,425	4,353	1,043	20,831	19,312	21,172	14.0	14.2	10.8	30.3	18.0	16.2	38.3
Food stores	277	772	73,995	218	422	153	3,719	2,762	3,377	38.5	45.2	23.2	25.8	23.1	32.3	78.1
Automotive dealers and service stations	534	1,355	133,178	450	1,155	435	4,774	6,305	6,726	27.0	27.2	20.5	48.4	27.4	34.0	78.1
Other retail trade	1,066	2,329	137,230	759	2,776	455	12,338	10,245	11,069	20.2	19.2	17.7	43.4	28.7	23.1	50.6
Finance, insurance, and real estate	3,130	12,387	131,787	2,091	22,083	341	4,223	17,770	37,196	10.1	13.7	13.1	13.8	35.4	20.9	17.1
Finance	628	2,530	7,639	*110	*264	*24	*73	3,054	5,155	25.1	25.4	40.0	—	—	36.8	58.0
Insurance agents, brokers, and service	*87	*240	*12,740	*87	*125	*26	*1,609	*2,808	*2,808	—	—	—	—	—	—	—
Real estate	2,415	9,617	111,218	1,894	21,694	291	2,541	11,908	29,223	12.1	16.7	14.3	13.8	26.5	25.1	17.9
Operators and lessors of buildings	1,444	5,378	73,478	1,356	20,669	207	2,182	—5,217	10,152	16.5	19.2	16.4	14.5	27.0	30.2	19.8
Other real estate	971	4,239	37,740	538	1,025	*84	*359	17,125	19,071	21.0	30.4	29.1	32.5	—	35.3	35.7
Services	1,285	3,834	155,475	1,051	6,765	879	38,920	38,647	48,396	18.3	18.0	16.7	22.0	19.8	23.7	41.0
Medical and health services	168	607	56,309	157	1,743	168	14,205	18,226	18,226	40.5	38.6	28.6	43.0	34.1	43.5	—
Offices of physicians	*110	*360	*35,252	*99	*503	*110	*6,310	*15,088	*15,088	—	—	—	—	—	—	—
Other medical services	*58	*247	*21,057	*58	*1,240	*58	*7,895	*3,138	*3,138	—	—	—	—	—	—	—
Legal services	*211	*650	*34,713	*211	*472	*150	*6,879	*18,751	*18,751	—	—	—	—	—	—	—
Other services	906	2,577	64,453	683	4,550	561	17,836	1,670	9,419	22.7	23.5	25.5	44.6	29.6	31.2	41.0

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

[3]Includes data from Puerto Rico and foreign returns.

[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

[5]Less than 0.05 percent.

[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
California									
All industries	160,273	851,662	24,982,729	116,372	1,712,952	62,870	2,868,320	1,821,685	4,064,317
All nonfarm industries	149,413	801,278	22,654,652	107,305	1,559,208	58,119	2,519,020	1,862,090	3,794,804
Agriculture, forestry, and fishing	12,453	54,649	2,585,634	10,382	165,524	7,845	396,200	−16,805	310,182
Farms	10,860	50,386	2,327,877	9,067	153,746	6,751	347,300	−40,205	269,513
Other	1,593	4,263	257,957	1,315	11,778	894	48,900	23,400	40,649
Mining	1,947	24,606	1,058,382	1,118	65,382	368	30,784	433,157	686,622
Construction	6,599	17,295	2,187,429	4,596	39,049	3,896	288,631	154,259	216,573
Manufacturing	5,938	18,100	1,092,914	5,243	23,427	3,614	176,325	39,557	107,380
Transportation, communication, electric, gas, and sanitary services	3,339	11,849	426,723	2,654	47,544	1,578	77,159	16,054	58,715
Wholesale and retail trade	29,338	77,931	6,792,551	22,669	71,563	19,511	638,393	361,508	441,717
Wholesale trade	4,922	12,279	2,240,344	2,924	13,496	2,526	119,747	117,281	134,901
Retail trade	24,404	65,628	4,548,829	19,733	58,032	16,973	518,386	243,692	306,281
Food stores	2,524	6,548	827,257	2,260	7,525	1,824	58,874	29,243	33,748
Automotive dealers and service stations	2,610	5,677	919,035	2,065	9,851	1,906	70,913	38,520	42,292
Other retail trade	19,270	53,405	2,802,537	15,408	40,656	13,241	388,499	175,829	230,241
Finance, insurance, and real estate	70,909	543,679	6,050,030	46,462	918,987	9,858	220,915	−179,699	962,209
Finance	18,725	209,567	422,674	2,876	14,158	618	19,319	−32,970	257,619
Insurance agents, brokers, and service	1,091	2,208	112,124	793	2,700	869	27,473	27,633	29,143
Real estate	51,093	332,104	5,515,232	42,793	900,129	8,371	174,123	−174,362	675,447
Operators and lessors of buildings	43,100	288,975	3,712,986	39,769	871,449	6,903	106,767	−265,877	444,997
Other real estate	7,993	43,129	1,802,246	3,024	28,680	1,468	67,336	91,515	230,450
Services	29,751	105,353	4,808,864	23,249	383,476	16,402	1,037,913	1,013,854	1,290,939
Medical and health services	3,025	10,651	1,183,660	2,499	13,916	2,739	292,229	366,694	378,176
Offices of physicians	1,480	5,821	694,508	1,252	4,057	1,314	184,451	285,041	288,065
Other medical services	1,545	4,830	489,152	1,247	9,859	1,425	127,778	81,653	90,111
Legal services	2,494	8,504	907,806	2,175	11,758	2,248	229,757	408,051	408,428
Other services	24,232	86,198	2,717,398	18,574	357,802	11,415	515,927	239,109	494,335

Industry	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
California							
All industries	0.5	2.1	1.0	1.9	1.9	1.7	3.9
All nonfarm industries	0.7	2.3	0.8	1.8	1.7	1.8	4.1
Agriculture, forestry, and fishing	6.2	6.9	7.6	9.7	9.2	11.2	10.5
Farms	6.6	7.4	8.3	10.3	10.3	12.1	11.0
Other	17.5	27.3	2.4	8.8	15.7	1.3	22.0
Mining	8.9	9.7	3.6	5.3	5.2	6.4	13.5
Construction	9.9	12.0	5.5	9.4	8.1	10.4	41.9
Manufacturing	13.1	13.4	9.3	7.9	14.1	10.8	14.8
Transportation, communication, electric, gas, and sanitary services	3.9	4.9	2.1	4.4	3.5	4.0	9.6
Wholesale and retail trade	10.3	9.8	3.4	6.7	7.0	8.8	16.9
Wholesale trade	4.3	5.5	2.9	5.0	4.1	4.4	11.2
Retail trade	13.2	13.1	7.0	10.9	8.7	11.1	20.5
Food stores	12.6	12.2	7.2	9.1	12.1	11.5	35.5
Automotive dealers and service stations	5.1	6.6	4.0	6.7	5.0	5.4	12.6
Other retail trade	2.0	3.1	1.8	1.9	5.9	3.5	3.9
Finance, insurance, and real estate	5.1	6.5	5.7	14.7	15.7	7.1	12.8
Finance	23.7	23.5	21.3	41.3	26.3	27.7	55.4
Insurance agents, brokers, and service	2.4	3.2	1.9	1.9	6.1	4.1	3.0
Real estate	2.7	3.4	2.2	2.0	4.3	4.8	3.3
Operators and lessors of buildings	7.5	10.5	3.9	9.6	14.2	7.9	8.5
Other real estate	3.9	5.4	2.6	5.9	3.2	3.8	6.1
Services	12.0	10.5	5.8	12.6	5.3	7.9	32.9
Medical and health services	15.4	13.9	8.7	17.6	4.8	8.5	79.5
Offices of physicians	18.3	16.1	10.4	18.3	10.6	18.3	34.4
Other medical services	14.5	10.5	6.8	8.3	8.6	7.5	61.9
Legal services	4.5	6.5	3.5	6.3	5.1	5.4	8.3
Other services							

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[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Colorado									
All industries	20,228	192,311	2,388,029	14,384	169,782	7,415	211,585	194,820	475,758
All nonfarm industries	17,419	183,032	2,094,923	11,964	134,017	5,894	196,773	201,894	447,442
Agriculture, forestry, and fishing	3,057	9,854	300,657	2,589	36,635	1,691	15,787	−4,584	30,826
Farms	2,809	9,279	293,105	2,420	35,745	1,521	14,812	−7,074	28,316
Other	*248	*575	*7,552	*169	*890	*170	*975	*2,510	*2,510
Mining	664	89,782	211,348	400	23,669	128	8,019	1,686	118,123
Construction	850	1,442	152,282	319	2,406	390	24,567	15,483	18,023
Manufacturing	*271	*542	*27,999	*191	*529	*113	*6,181	*222	*1,842
Transportation, communication, electric, gas, and sanitary services	*103	*234	*9,929	*103	*1,842	*24	*2,120	*289	*1,026
Wholesale and retail trade	3,198	10,484	773,433	2,539	7,305	2,252	52,801	30,518	39,287
Wholesale trade	919	3,684	336,812	599	1,599	521	9,000	9,727	12,050
Retail trade	2,279	6,800	436,621	1,940	5,706	1,731	43,801	20,791	27,237
Food stores	*32	*103	*29,008	*32	*231	*32	*4,570	*1,100	*1,208
Automotive dealers and service stations	479	1,096	170,983	397	1,847	369	10,302	1,969	4,751
Other retail trade	1,768	5,501	236,630	1,511	3,628	1,330	28,929	17,732	21,278
Finance, insurance, and real estate	6,827	68,056	475,927	5,660	80,314	1,028	20,080	16,278	118,216
Finance	2,024	28,578	89,324	200	1,524	*35	*5,496	32,180	63,753
Insurance agents, brokers, and service	*175	*350	*13,956	*96	*86	*96	*3,914	*3,360	*3,360
Real estate	6,628	39,130	372,647	5,364	78,704	897	10,670	−20,264	51,103
Operators and lessors of buildings	5,211	29,856	292,268	4,786	75,499	595	7,928	−18,876	37,579
Other real estate	1,417	9,274	80,381	598	3,205	302	2,742	−388	13,524
Services	3,458	11,917	438,455	2,583	17,062	1,789	82,050	134,910	148,415
Medical and health services	482	1,550	122,035	376	2,014	380	19,658	52,754	52,754
Offices of physicians	141	657	14,959	114	628	118	11,396	38,173	38,173
Other medical services	*341	*893	*44,976	*262	*1,386	*262	*8,262	*14,581	*14,581
Legal services	628	1,769	100,931	470	1,218	471	26,311	49,776	49,776
Other services	2,348	9,598	213,489	1,737	13,830	938	36,081	32,380	45,885

Industry	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Colorado							
All industries	1.8	13.4	3.4	7.2	6.5	4.9	14.6
All nonfarm industries	2.8	14.1	3.1	5.4	6.8	5.1	16.3
Agriculture, forestry, and fishing	13.2	14.3	19.4	27.8	25.4	21.9	30.0
Farms	13.7	14.9	19.8	28.5	26.6	23.3	30.0
Other	—	—	—	—	—	—	—
Mining	24.9	28.4	9.0	10.1	22.3	7.3	32.6
Construction	29.8	29.5	11.7	20.0	18.3	20.9	29.9
Manufacturing	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—
Wholesale and retail trade	12.8	22.6	6.3	13.1	11.3	13.4	24.4
Wholesale trade	26.3	48.8	7.9	26.5	18.6	19.8	39.3
Retail trade	15.1	23.4	8.9	15.4	13.3	17.6	30.1
Food stores	—	—	—	—	—	—	—
Automotive dealers and service stations	33.3	33.2	13.6	32.0	15.1	24.0	57.8
Other retail trade	17.7	27.7	15.5	18.0	18.4	22.0	30.4
Finance, insurance, and real estate	6.1	6.8	8.2	8.1	17.9	12.2	12.6
Finance	14.9	13.2	14.5	20.0	—	19.5	38.0
Insurance agents, brokers, and service	—	—	—	—	—	—	—
Real estate	7.5	7.8	9.8	8.3	12.8	14.2	8.4
Operators and lessors of buildings	8.8	8.6	11.7	8.6	14.3	16.9	9.5
Other real estate	18.3	19.3	17.0	25.0	27.9	27.0	19.7
Services	12.0	14.4	9.5	14.5	13.8	11.4	16.9
Medical and health services	33.4	26.2	20.7	41.8	24.2	23.7	—
Offices of physicians	29.3	27.0	24.5	32.4	26.1	29.1	—
Other medical services	—	—	—	—	—	—	—
Legal services	30.2	26.7	19.7	24.8	19.3	19.7	—
Other services	15.1	19.0	13.7	16.7	25.7	18.1	16.9

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Connecticut																
All industries	16,977	69,894	2,055,354	13,275	193,980	5,439	188,058	277,361	479,999	1.9	3.3	1.0	13.0	6.1	4.4	7.1
All nonfarm industries	16,712	69,342	1,997,841	13,010	192,057	5,241	185,110	292,568	478,634	1.9	3.4	2.0	13.2	6.2	4.5	8.1
Agriculture, forestry, and fishing	687	1,477	72,575	687	2,893	*377	*6,653	—4,559	*4,675	32.0	32.3	51.9	42.2	—	44.1	—
Farms	*265	*552	*57,513	*265	*1,923	*198	*2,948	*—5,207	*1,365	—	—	—	—	—	—	—
Other	*422	*925	*15,062	*422	*970	*179	*3,705	*648	*3,310	—	—	—	—	—	—	—
Mining	*164	*572	*15,951	*164	*1,284	*164	*1,298	*—9,296	*2,224	—	—	—	—	—	—	—
Construction	893	1,865	83,367	635	2,652	459	5,636	14,572	18,167	27.8	27.0	25.1	19.3	36.4	29.9	30.4
Manufacturing	375	809	70,437	375	3,389	*212	*18,215	12,553	12,722	42.1	39.8	25.8	22.9	—	43.6	83.7
Transportation, communication, electric, gas, and sanitary services	*101	*214	*11,761	*18	*8,804	*95	*101	*—8,871	*501	—	—	—	—	—	—	—
Wholesale and retail trade	2,173	5,971	382,816	1,868	5,067	904	23,160	22,526	26,596	15.9	16.5	10.6	20.1	14.5	19.0	39.9
Wholesale trade	257	738	120,914	76	872	76	5,978	6,037	7,092	45.7	36.6	13.5	8.0	9.3	41.2	61.4
Retail trade	1,916	5,233	261,702	1,592	4,195	828	17,182	16,589	19,504	17.2	18.4	14.0	24.5	19.5	21.7	50.1
Food stores	*152	*318	*23,439	*152	*173	*137	*918	*—355	*967	—	—	—	—	—	—	—
Automotive dealers and service stations	203	441	94,241	203	517	103	4,926	3,629	3,901	43.6	41.1	30.1	32.0	38.0	34.9	55.0
Other retail trade	1,561	4,474	144,022	1,237	3,505	588	11,338	13,315	14,636	20.0	21.1	18.9	29.3	24.2	27.6	40.9
Finance, insurance, and real estate	9,256	45,262	988,784	6,907	111,822	1,049	46,343	166,917	282,550	5.3	3.8	4.6	15.3	3.2	5.7	11.1
Finance	1,723	16,613	113,202	311	3,349	100	12,811	31,737	59,061	18.1	10.8	20.5	28.1	11.8	26.5	22.0
Insurance agents, brokers, and service	*117	*514	*352,629	*115	*197	*116	*18,030	*165,085	*165,085	—	—	—	—	—	—	—
Real estate	7,416	28,135	522,933	6,481	108,276	833	15,502	—29,905	58,404	6.3	4.8	9.7	15.6	18.1	4.6	13.6
Operators and lessors of buildings	6,806	25,948	441,551	6,370	105,658	786	12,385	—32,538	50,327	6.7	5.1	11.0	15.2	18.1	3.1	12.9
Other real estate	610	2,187	81,382	111	2,618	*47	*3,117	2,633	*8,077	30.5	30.3	17.2	28.1	—	27.9	—
Services	3,329	13,724	429,683	2,821	58,069	2,179	86,652	83,419	134,584	12.5	20.7	9.8	10.6	12.9	12.0	22.4
Medical and health services	267	871	79,671	267	943	267	17,919	33,234	33,329	34.8	32.0	25.8	25.5	37.5	27.3	99.0
Offices of physicians	*96	*319	*36,094	*96	*213	*96	*4,556	*23,798	*23,798	—	—	—	—	—	—	—
Other medical services	*171	*552	*43,577	*171	*730	*171	*13,363	*9,436	*9,531	—	—	—	—	—	—	—
Legal services	735	2,408	147,343	654	1,962	654	34,732	65,945	65,945	28.8	23.5	19.7	25.6	19.2	19.6	—
Other services	2,326	10,445	202,869	1,900	55,164	1,258	34,001	—15,760	35,290	15.9	26.9	14.3	11.2	21.1	20.4	22.5

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

[2]Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

[4]Less than 0.05 percent.

[5]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Delaware																
All industries	2,198	27,383	489,299	1,600	60,198	841	112,957	18,383	59,197	8.7	70.2	7.3	16.5	6.6	20.5	15.1
All nonfarm industries	2,126	27,183	461,006	1,528	57,999	769	108,801	14,724	55,552	8.1	70.7	5.8	16.8	5.9	21.0	15.1
Agriculture, forestry, and fishing	*81	*218	*33,953	*81	*2,526	*81	*6,134	*3,592	*3,645	—	—	—	—	—	—	—
Farms	*72	*200	*28,291	*72	*2,197	*72	*4,156	*3,645	*3,645	—	—	—	—	—	—	—
Other	*9	*18	*5,662	*9	*329	*9	*1,978	*—53	—	—	—	—	—	—	—	—
Mining	*10	198	*8,835	*10	*331	*9	*521	*1,849	*1,849	—	—	—	—	—	—	—
Construction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*3	*8	*8,248	*3	*4,053	**	**	*—1,572	737	—	—	—	—	—	—	—
Wholesale and retail trade	122	355	129,607	106	1,124	112	11,188	7,330	8,008	20.8	23.1	12.9	36.4	21.8	21.4	57.3
Wholesale trade	*13	*32	*52,115	*12	*111	*12	*1,590	*2,031	*2,067	—	—	—	—	—	—	—
Retail trade	109	323	77,492	94	1,013	100	9,598	5,298	5,921	22.7	25.4	21.9	40.5	25.4	28.6	82.5
Food stores	*29	*76	*9,560	*29	*115	*20	*941	*330	*535	—	—	—	—	—	—	—
Automotive dealers and service stations	*13	*28	*16,476	*13	*62	*13	*588	*529	*529	—	—	—	—	—	—	—
Other retail trade	67	221	51,456	*52	*836	67	8,069	4,440	*4,857	32.9	33.7	29.5	—	30.0	—	—
Finance, insurance, and real estate	1,021	24,136	122,311	903	9,905	*21	*292	—7,052	4,166	17.9	80.2	5.9	14.2	—	27.7	18.1
Finance	*135	*20,872	*81,202	*25	—	—	—	*588	*1,076	—	—	—	—	—	—	—
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	886	3,264	41,109	878	9,905	*21	*292	—7,640	*3,090	19.4	18.3	17.5	14.2	—	37.3	—
Operators and lessors of buildings	732	2,840	32,313	732	9,804	*11	*187	—5,065	*2,960	24.9	22.6	14.9	14.5	—	39.5	—
Other real estate	*154	*424	*8,796	*146	*101	*10	*105	*—2,575	*130	—	—	—	—	—	—	—
Services	959	2,484	120,905	496	40,041	815	25,227	10,402	36,901	22.6	21.9	19.3	25.2	24.1	31.5	22.9
Medical and health services	*19	*66	*6,220	*19	*103	*19	*886	*3,946	*3,946	—	—	—	—	—	—	—
Offices of physicians	*10	*30	*2,495	*10	*9	*10	*159	*2,004	*2,004	—	—	—	—	—	—	—
Other medical services	*9	*36	*3,725	*9	*100	*9	*727	*1,942	*1,942	—	—	—	—	—	—	—
Legal services	*231	*566	*38,607	*134	*437	*231	*8,640	*20,821	*20,821	—	—	—	—	—	—	—
Other services	709	1,832	75,478	343	39,501	*365	*15,701	—14,965	*12,134	29.9	29.3	27.1	25.5	—	77.7	—

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

[2]Includes data from Puerto Rico and foreign returns.

[3]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

[4]Less than 0.05 percent.

[5]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Florida																
All industries	40,041	166,551	3,956,231	29,264	398,017	15,492	451,515	51,838	621,023	1.1	4.2	2.3	5.5	4.1	5.5	5.4
All nonfarm industries	36,778	154,787	3,688,505	26,340	375,843	13,737	419,664	70,103	594,865	1.0	4.5	2.1	5.8	4.2	5.5	5.8
Agriculture, forestry, and fishing	3,774	12,853	330,735	3,126	25,023	2,160	40,477	−12,914	33,714	12.1	14.5	17.7	14.8	19.5	27.6	18.9
Farms	3,263	11,764	266,726	2,924	22,174	1,755	31,851	−18,265	26,158	13.1	15.6	21.2	16.0	23.4	34.4	17.5
Other	511	1,089	64,009	202	2,849	405	8,626	5,351	7,556	33.9	32.7	24.8	39.5	32.4	31.1	64.6
Mining	*99	*3,282	*18,530	*92	*3,759	**	**	*—6,490	*10,034	—	—	—	—	—	—	—
Construction	2,025	4,558	357,664	1,311	6,478	1,338	32,796	16,129	40,549	16.5	16.8	9.1	14.9	18.8	15.8	27.2
Manufacturing	993	4,391	87,739	917	3,420	381	14,792	5,234	7,744	25.7	54.6	20.0	17.7	23.2	27.0	54.2
Transportation, communication, electric, gas, and sanitary services	1,044	2,363	75,636	888	6,522	444	10,971	−1,288	6,506	25.0	24.6	23.9	31.8	34.2	40.8	37.5
Wholesale and retail trade	6,708	15,050	945,490	5,141	22,483	4,187	76,891	28,950	59,380	8.6	8.5	5.6	24.6	9.6	9.2	27.5
Wholesale trade	733	1,671	223,423	353	6,313	396	9,548	6,189	15,747	28.1	25.7	10.1	71.6	23.1	23.1	58.5
Retail trade	5,975	13,379	722,067	4,788	16,150	3,791	67,143	20,770	43,633	9.2	9.1	7.0	19.7	10.6	9.6	30.4
Food stores	898	2,118	180,732	770	1,847	694	8,106	4,214	6,341	25.1	25.0	20.2	28.2	23.8	31.2	52.3
Automotive dealers and service stations	1,005	2,157	205,383	969	1,381	653	10,122	8,597	9,815	21.2	21.4	13.2	31.7	18.0	17.9	42.8
Other retail trade	3,972	9,104	355,952	3,049	12,922	2,444	47,915	7,959	27,677	11.9	11.7	9.5	24.2	14.0	12.6	34.7
Finance, insurance, and real estate	17,272	97,799	1,168,765	11,240	234,353	2,231	71,286	−152,927	174,077	4.1	6.5	3.9	3.7	9.1	10.5	4.9
Finance	4,265	43,042	80,661	290	2,353	28	7,712	−5,069	39,170	10.4	13.9	10.3	12.4	0.6	8.5	21.8
Insurance agents, brokers, and service	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Real estate	13,006	54,713	1,082,474	10,950	232,000	2,202	63,466	−153,264	129,501	5.0	5.2	4.2	3.7	10.3	13.9	4.6
Operators and lessors of buildings	10,782	45,420	826,566	10,016	224,625	1,838	45,319	−118,682	92,404	5.6	5.6	5.0	3.8	7.4	17.3	5.8
Other real estate	2,224	9,293	255,908	934	7,375	364	18,147	−34,582	37,097	14.7	14.6	8.0	17.2	30.9	23.1	7.3
Services	8,126	26,256	971,672	6,549	96,001	4,750	202,189	177,135	289,020	7.7	8.7	6.4	20.8	7.2	9.6	19.6
Medical and health services	824	2,556	187,392	798	4,759	736	35,588	80,253	87,263	25.6	21.5	16.8	29.8	16.5	18.3	53.5
Offices of physicians	417	1,380	109,825	391	2,566	405	20,381	50,172	56,500	33.3	28.3	20.7	35.9	22.4	22.7	58.5
Other medical services	407	1,176	77,567	407	2,193	331	15,207	30,081	30,763	39.4	33.3	28.4	49.4	24.6	31.6	89.3
Legal services	860	2,454	229,315	761	2,744	770	49,673	112,030	112,384	25.2	19.7	16.5	18.8	17.2	17.1	78.3
Other services	6,442	21,245	554,965	4,990	88,498	3,244	116,928	−15,146	89,373	8.9	10.4	7.7	22.8	9.6	15.5	20.7

[1]This estimate should be used with caution because of the small number of sample returns on which it was based.
[2]**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the *standard deviation* of the *estimate expressed* as a *percentage* of the estimate. These *percentages*, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[4]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[5]Includes data from Puerto Rico and foreign returns.
[6]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[7]Less than 0.05 percent.
[8]Less than $500.

Table 2.5—*Partners*, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Georgia																
All industries	21,124	97,177	2,721,872	15,267	197,542	10,573	343,778	97,091	427,857	1.1	6.8	3.1	4.3	4.2	5.7	5.1
All nonfarm industries	18,884	92,140	2,448,017	13,109	172,639	8,834	321,146	81,360	394,812	2.2	7.2	2.6	4.1	4.2	5.9	5.2
Agriculture, forestry, and fishing	2,748	6,054	313,367	2,662	27,769	2,086	25,688	23,200	41,046	14.4	15.9	19.7	19.8	21.6	20.5	27.5
Farms	2,240	5,037	273,655	2,158	24,903	1,739	22,632	15,731	33,045	16.0	17.9	22.2	21.6	24.1	23.1	28.3
Other	508	1,017	39,712	504	2,866	347	3,056	7,469	8,001	35.8	35.7	28.1	38.9	34.7	45.0	54.2
Mining	31	*799	*6,183	*31	*489	—	—	*945	*2,004	—	—	—	—	—	—	—
Construction	1,184	2,578	158,241	759	2,988	594	22,497	19,578	22,025	22.8	23.1	14.6	37.8	18.6	18.7	43.4
Manufacturing	420	969	129,511	338	4,777	259	23,790	5,265	7,192	33.1	34.1	13.6	17.8	16.8	19.0	35.2
Transportation, communication, electric, gas, and sanitary services	*106	*294	*10,493	*104	*1,596	*96	*2,609	*1,181	*1,847	—	—	—	—	—	—	—
Wholesale and retail trade	5,270	11,227	936,314	4,273	7,347	3,382	61,248	45,518	56,163	9.4	9.3	6.5	10.3	10.0	13.9	25.4
Wholesale trade	837	1,774	270,472	583	1,434	402	10,380	11,586	13,103	26.8	25.3	9.4	15.0	11.2	26.1	39.6
Retail trade	4,433	9,453	665,842	3,690	5,913	2,980	50,868	33,930	43,060	10.5	10.5	8.7	12.5	12.0	16.5	29.0
Food stores	694	1,522	173,262	682	1,107	682	9,435	3,406	5,322	28.3	28.4	19.5	25.5	20.1	26.1	67.3
Automotive dealers and service stations	557	1,154	134,667	387	776	419	4,256	7,038	7,626	29.2	28.4	19.2	29.7	20.9	28.2	63.6
Other retail trade	3,182	6,777	357,913	2,621	4,030	1,879	37,177	23,486	30,112	13.3	13.2	12.7	16.8	15.9	22.4	34.4
Finance, insurance, and real estate	6,995	61,333	459,188	3,728	116,889	1,130	40,433	−181,795	63,105	6.9	11.1	5.4	5.4	14.0	13.6	6.3
Finance	2,191	35,787	39,473	226	1,990	*208	*1,743	−43,654	27,717	15.3	18.3	17.5	19.7	—	15.7	18.0
Insurance agents, brokers, and service	*156	*1,124	*21,130	*54	*166	*136	*5,163	*8,045	*8,045	—	—	—	—	—	—	—
Real estate	4,648	24,422	398,585	3,448	114,833	788	33,527	−146,186	27,343	8.7	9.0	5.8	5.5	14.7	24.5	5.1
Operators and lessors of buildings	3,647	18,456	314,513	3,255	103,732	599	14,590	−107,246	16,353	10.2	10.6	6.3	6.0	10.7	18.5	6.2
Other real estate	1,001	5,956	84,072	193	11,101	189	18,937	−38,940	10,990	19.9	19.6	14.1	6.4	24.6	54.8	9.7
Services	4,370	13,923	708,375	3,372	35,487	3,026	167,513	183,201	234,475	10.7	10.4	6.9	9.9	6.6	9.2	10.7
Medical and health services	376	1,359	144,623	273	1,477	376	26,709	82,957	84,555	32.2	32.9	19.3	30.8	18.7	20.4	95.6
Offices of physicians	264	895	136,846	241	970	264	23,312	82,762	82,762	33.8	22.8	20.2	32.6	20.5	20.8	—
Other medical services	*112	*464	*7,777	*32	*507	*112	*3,397	*195	*1,793	—	—	—	—	—	—	—
Legal services	900	2,695	190,143	648	2,859	740	46,595	94,112	94,672	26.2	19.5	12.2	14.7	12.1	13.7	17.9
Other services	3,094	9,869	373,609	2,451	31,151	1,910	94,209	6,132	55,248	13.5	13.4	8.1	11.2	9.4	12.6	10.7

[1]This estimate should be used with caution because of the small number of sample returns on which it was based.
[2]**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the *standard deviation* of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[4]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[5]Includes data from Puerto Rico and foreign returns.
[6]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[7]Less than 0.05 percent.
[8]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Hawaii																
All industries	5,122	52,417	901,445	2,589	41,239	943	83,829	77,405	175,236	4.3	22.3	3.7	6.6	6.9	8.0	15.8
All nonfarm industries	5,096	52,365	889,050	2,563	40,721	917	83,301	76,659	174,490	4.4	22.4	3.6	6.7	6.9	8.0	15.8
Agriculture, forestry, and fishing	*26	*52	*12,395	*26	*518	*26	*628	*746	*746	—	—	—	—	—	—	—
Farms	*26	*52	*12,395	*26	*518	*26	*628	*745	*745	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	119	284	113,741	*109	*212	*34	*6,707	4,815	*8,617	67.4	58.1	7.7	—	—	23.9	—
Manufacturing	*126	*514	*78,202	*45	*1,563	*46	*15,021	*21,721	*22,110	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*81	*403	*66,988	*81	*114	*81	*2,660	*1,705	*1,705	—	—	—	—	—	—	—
Wholesale and retail trade	733	2,072	98,079	413	910	318	9,448	10,785	11,752	28.4	31.8	26.9	34.7	31.3	40.5	72.6
Wholesale trade	*152	*406	*16,449	*82	*78	**	**	*4,168	*4,182	—	—	—	—	—	—	—
Retail trade	571	1,666	81,630	331	832	316	9,327	6,617	7,570	32.4	37.0	28.9	37.4	31.7	36.2	73.7
Food stores	*95	*270	*17,316	*15	*26	—	—	*1,069	*1,069	—	—	—	—	—	—	—
Automotive dealers and service stations	*80	*480	*12,924	—	—	—	—	*1,021	*1,021	—	—	—	—	—	—	—
Other retail trade	396	916	51,390	316	806	316	9,327	4,527	*5,480	39.1	38.8	30.1	38.6	31.7	44.6	—
Finance, insurance, and real estate	3,335	46,197	338,460	1,547	23,775	229	8,688	−24,223	57,222	8.7	25.4	6.3	10.1	13.2	19.0	18.9
Finance	1,277	16,613	13,463	*5	*12	—	—	−13,617	6,777	18.3	19.3	21.5	—	—	21.4	62.7
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	2,058	29,584	324,997	1,542	23,763	229	8,688	−10,606	50,445	13.5	39.4	6.5	10.1	13.2	21.4	15.0
Operators and lessors of buildings	1,663	12,275	94,468	1,496	21,588	194	1,998	−7,448	16,255	15.8	25.1	13.0	11.1	34.0	24.5	24.0
Other real estate	395	17,309	230,529	46	2,075	35	6,690	−3,158	34,190	30.5	65.2	7.8	2.3	14.0	29.5	20.0
Services	702	2,895	201,580	368	14,147	209	40,779	61,856	73,084	26.8	29.8	10.5	5.8	12.6	12.6	6.6
Medical and health services	*36	*114	*15,227	*31	*41	*36	*3,071	*4,919	*4,919	—	—	—	—	—	—	—
Offices of physicians	*5	*52	*8,284	—	—	*5	*2,472	*1,767	—	—	—	—	—	—	—	—
Other medical services	*31	*62	*6,943	*31	*41	*31	*599	*3,152	*3,152	—	—	—	—	—	—	—
Legal services	*124	*451	*58,078	*124	*1,027	*124	*15,956	*19,493	*19,493	—	—	—	—	—	—	—
Other services	542	2,330	128,275	213	13,079	49	21,752	37,444	48,672	32.0	36.7	9.6	6.0	10.5	15.0	6.6

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Idaho																
All industries	6,002	17,929	817,740	5,018	49,783	2,718	115,035	39,230	95,996	2.4	5.9	6.3	17.6	6.0	13.5	13.3
All nonfarm industries	4,881	14,911	651,144	3,999	29,054	1,976	98,217	43,522	80,040	5.5	8.0	4.7	15.8	6.1	15.2	12.0
Agriculture, forestry, and fishing	1,239	3,372	180,199	1,124	21,385	850	17,944	196	20,675	20.1	21.6	27.3	37.1	24.7	35.5	30.8
Farms	1,121	3,018	166,596	1,019	20,729	742	16,818	−4,292	15,956	21.5	23.3	29.3	38.3	26.1	36.6	31.1
Other	*118	*354	*13,603	*105	*656	*118	*1,126	*4,488	*4,719	—	—	—	—	—	—	—
Mining	*3	*9	*9,697	*3	*1,434	*3	*2,705	*488	*488	—	—	—	—	—	—	—
Construction	564	1,136	215,178	440	1,959	383	52,228	−498	12,434	30.7	30.5	6.3	35.9	5.1	26.4	9.2
Manufacturing	206	556	74,002	*203	*2,523	*124	*12,469	7,867	*8,253	56.9	42.4	22.1	—	—	42.6	—
Transportation, communication, electric, gas, and sanitary services	*95	*190	*7,271	*95	*1,259	*13	*3,076	*−829	*351	—	—	—	—	—	—	—
Wholesale and retail trade	959	2,500	212,671	804	2,635	835	17,526	17,993	20,005	21.5	23.3	11.9	21.1	16.6	20.6	63.8
Wholesale trade	140	286	73,174	139	790	58	2,578	4,070	4,186	58.9	57.7	21.9	29.4	21.6	36.2	90.3
Retail trade	859	2,214	139,497	665	1,845	777	14,848	13,923	15,819	23.9	25.9	16.1	28.1	19.6	24.6	67.7
Food stores	*268	*663	*30,571	*98	*119	*268	*1,208	*3,429	*3,437	—	—	—	—	—	—	—
Automotive dealers and service stations	*13	*26	*3,584	—	—	*13	*129	*13	*13	—	—	—	—	—	—	—
Other retail trade	580	1,325	105,342	567	1,726	498	13,510	10,481	12,369	28.3	26.0	18.6	29.9	21.3	23.4	68.0
Finance, insurance, and real estate	1,888	7,827	51,997	1,339	10,071	*176	*2,335	−8,028	8,876	15.2	18.0	18.5	22.3	—	26.3	21.9
Finance	294	3,086	7,569	*45	*45	**	**	3,844	*5,061	41.4	32.9	22.8	—	—	—	4.6
Insurance agents, brokers, and service	*82	*246	*2,811	*82	*61	—	—	*843	*843	—	—	—	—	—	—	—
Real estate	1,510	4,493	41,617	1,212	9,965	*175	*2,046	−10,715	3,972	17.8	18.0	22.2	22.6	—	53.4	23.7
Operators and lessors of buildings	1,126	3,255	26,028	1,043	8,797	*161	*1,398	−7,732	*1,309	21.7	22.2	23.6	25.4	—	62.1	—
Other real estate	384	1,238	15,589	*169	*1,168	*14	*848	−2,983	*2,663	38.1	34.8	45.8	—	—	74.0	—
Services	1,010	2,339	66,727	1,010	6,517	324	6,750	20,241	23,914	23.2	22.7	28.1	44.4	33.7	43.5	51.0
Medical and health services	*13	*39	*5,163	*13	*148	*13	*883	*1,751	*1,751	—	—	—	—	—	—	—
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services	*13	*39	*5,163	*13	*148	*13	*883	*1,751	*1,751	—	—	—	—	—	—	—
Legal services	*96	*205	*14,908	*96	*96	*96	*1,933	*9,351	*9,351	—	—	—	—	—	—	—
Other services	901	2,095	46,656	901	6,271	*215	*4,134	9,139	12,812	24.6	24.2	29.3	45.7	—	51.3	51.0

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Illinois																
All industries	61,929	334,510	10,237,788	45,204	756,600	22,753	1,370,820	609,910	1,580,104	0.9	5.5	2.6	4.9	2.2	2.9	11.7
All nonfarm industries	57,133	317,627	9,722,044	41,180	716,604	20,890	1,357,545	468,912	1,426,692	1.3	5.7	2.5	5.0	2.2	2.8	11.9
Agriculture, forestry, and fishing	5,753	18,879	619,566	4,887	48,335	2,842	28,794	151,557	167,423	9.9	14.2	16.9	20.3	25.5	18.6	29.6
Farms	4,796	16,883	515,744	4,024	39,996	2,063	13,275	140,998	153,412	10.9	15.7	19.9	23.1	32.8	17.9	31.7
Other	957	1,996	103,822	863	8,339	779	15,519	10,559	14,011	25.9	25.2	24.1	33.6	38.4	36.0	76.0
Mining	323	1,265	90,282	247	3,354	*63	*11,962	−17,953	11,516	41.5	61.0	17.3	22.8	—	20.6	11.0
Construction	2,692	6,455	818,164	1,847	11,823	1,756	142,353	71,008	85,109	14.8	14.5	6.2	9.8	7.3	10.1	25.5
Manufacturing	1,062	4,020	571,367	825	17,645	666	81,867	84,788	88,035	23.8	15.6	5.9	7.3	9.5	8.9	18.8
Transportation, communication, electric, gas, and sanitary services	1,121	2,593	156,557	869	20,135	763	28,026	3,110	18,472	23.3	24.7	17.0	15.6	22.9	26.1	23.4
Wholesale and retail trade	9,810	22,906	2,812,649	7,332	23,485	6,665	196,718	164,509	182,293	7.0	6.7	3.3	7.7	6.0	8.5	18.1
Wholesale trade	1,807	4,653	1,253,983	1,371	8,737	1,334	57,765	63,191	66,060	15.8	14.3	4.4	16.3	12.2	17.7	28.4
Retail trade	8,003	18,253	1,558,666	5,961	14,748	5,331	138,953	101,318	116,233	8.0	7.8	5.3	7.8	7.1	9.1	20.9
Food stores	1,125	2,351	354,626	837	2,342	662	20,809	20,821	21,916	21.3	20.6	12.4	16.2	13.0	30.4	38.6
Automotive dealers and service stations	1,226	2,676	383,405	973	2,280	864	22,784	13,391	15,089	18.7	18.6	10.6	18.9	12.4	16.0	27.2
Other retail trade	5,650	13,226	820,635	4,151	10,126	3,805	95,380	67,106	79,228	10.1	9.7	7.8	10.4	9.8	10.2	25.2
Finance, insurance, and real estate	28,663	234,823	2,744,499	19,590	486,828	4,079	138,248	−343,335	417,600	3.3	7.8	8.4	7.0	6.0	6.0	14.9
Finance	6,606	119,456	314,450	614	3,057	274	26,074	9,136	176,501	9.1	15.0	8.2	28.3	6.4	10.3	12.1
Insurance agents, brokers, and service	647	1,620	80,658	564	780	366	11,779	22,273	24,520	30.7	30.8	28.0	30.4	29.6	37.3	60.0
Real estate	21,410	113,747	2,349,391	18,412	482,991	3,439	100,393	−374,744	216,579	4.0	3.9	9.8	7.0	7.3	7.1	18.9
Operators and lessors of buildings	17,670	99,366	1,752,514	16,525	448,247	2,807	83,179	−278,042	145,745	4.5	4.2	3.5	3.2	6.1	7.5	3.7
Other real estate	3,740	14,381	596,877	1,887	36,744	632	17,214	−96,702	70,834	11.7	12.0	37.1	83.9	31.0	15.5	66.0
Services	12,505	43,569	2,424,704	9,607	148,995	5,919	742,854	496,248	613,656	6.4	8.2	3.2	8.9	3.3	4.8	10.1
Medical and health services	813	4,235	196,879	693	7,302	635	65,815	25,926	39,966	25.2	23.2	15.0	20.4	16.5	23.2	41.2
Offices of physicians	173	551	56,892	157	411	77	10,655	24,532	24,733	50.8	25.5	28.1	27.4	26.5	31.5	54.7
Other medical services	640	3,684	139,987	536	6,891	558	55,160	1,394	15,233	29.0	26.1	18.4	21.6	19.1	33.4	41.8
Legal services	1,266	5,886	569,356	1,024	8,713	954	136,755	271,793	275,199	17.4	9.5	7.6	19.9	8.0	8.2	17.9
Other services	10,426	33,448	1,658,469	7,890	130,980	4,330	540,284	198,527	298,491	7.3	10.3	3.7	9.9	3.8	5.5	10.4

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Indiana																
All industries	19,243	68,211	2,389,757	14,814	153,868	8,607	225,889	261,225	378,711	1.4	5.3	3.2	5.5	6.4	6.4	7.3
All nonfarm industries	16,871	61,861	2,134,477	12,768	129,374	7,088	209,182	218,145	328,398	2.6	6.0	2.5	4.8	5.1	8.0	6.9
Agriculture, forestry, and fishing	2,552	6,786	262,879	2,226	25,605	1,625	17,225	43,974	52,731	15.1	16.1	23.4	25.2	36.7	29.7	51.8
Farms	2,372	6,350	255,280	2,046	24,494	1,521	16,707	42,060	50,313	15.8	16.8	24.1	26.2	37.8	31.0	54.5
Other	*180	*436	*7,599	*180	*1,111	*104	*518	*1,894	*2,418	—	—	—	—	—	—	—
Mining	*257	*544	*52,215	*181	*5,217	*105	*5,974	*6,404	*6,535	—	—	—	—	—	—	—
Construction	1,482	3,270	235,586	1,050	3,850	885	34,157	20,138	24,595	20.3	20.4	11.2	28.0	16.0	24.2	43.0
Manufacturing	472	1,607	89,961	395	1,849	244	15,448	11,910	12,565	35.3	40.2	18.4	27.9	28.4	18.3	48.4
Transportation, communication, electric, gas, and sanitary services	213	455	49,349	*58	*2,270	*58	*4,540	*3,285	*3,202	50.9	48.1	35.0	—	—	—	—
Wholesale and retail trade	4,024	8,578	891,263	3,200	8,910	2,610	57,493	52,395	56,457	10.4	10.3	6.0	10.0	9.8	11.9	25.4
Wholesale trade	590	1,354	347,399	422	3,351	331	12,545	18,437	17,459	24.1	24.7	10.7	17.3	15.8	19.4	33.0
Retail trade	3,421	7,198	540,196	2,778	5,559	2,266	44,777	35,576	38,616	11.9	11.7	8.7	13.1	12.3	15.6	32.2
Food stores	197	427	81,792	121	456	121	5,045	3,187	3,287	41.9	39.7	23.5	30.3	29.1	32.8	76.1
Automotive dealers and service stations	529	1,178	173,694	441	1,119	427	9,029	7,592	8,037	29.5	30.3	16.3	22.2	23.6	26.4	49.7
Other retail trade	2,695	5,595	284,710	2,216	3,984	1,718	30,703	24,797	27,292	14.1	13.9	13.1	17.2	16.4	20.8	38.1
Finance, insurance, and real estate	6,689	37,238	408,133	4,739	91,093	884	14,881	−18,673	69,016	7.5	10.3	5.4	5.5	13.0	11.3	6.5
Finance	1,088	16,542	24,952	*84	*1,651	**	**	7,566	16,297	23.6	19.4	8.0	—	—	8.0	25.0
Insurance agents, brokers, and service	*154	*1,958	*12,827	*4	*48	*4	*1,317	*5,490	*5,490	—	—	—	—	—	—	—
Real estate	5,447	18,738	370,354	4,651	89,396	879	13,571	−32,729	48,229	8.4	8.1	5.7	5.6	14.1	14.8	6.8
Operators and lessors of buildings	3,832	14,019	305,182	3,612	87,625	421	10,949	−45,157	29,253	9.9	9.1	5.3	5.7	11.7	12.5	7.2
Other real estate	1,615	4,719	65,172	1,039	1,771	458	2,622	12,428	18,976	19.1	20.2	21.7	29.5	54.5	34.3	19.2
Services	3,554	9,733	401,371	2,965	15,074	2,218	76,073	142,792	153,610	12.0	12.8	9.1	20.3	10.6	11.5	42.0
Medical and health services	141	693	99,752	137	926	128	21,318	39,340	39,340	25.1	20.5	19.2	31.8	21.5	20.8	—
Offices of physicians	46	362	59,103	*42	*291	*33	*11,491	29,602	29,602	40.0	26.2	25.0	—	25.8	25.5	—
Other medical services	*95	*331	*40,649	*95	*635	*95	*9,827	*9,738	*9,738	—	—	—	—	—	—	—
Legal services	901	2,350	135,377	888	2,228	749	24,365	74,765	75,152	25.0	20.7	17.9	26.4	—	19.0	98.8
Other services	2,512	6,690	166,242	1,940	11,920	1,339	30,390	28,687	39,118	15.2	17.6	14.0	25.1	19.3	20.3	43.4

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
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[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Iowa																
All industries	19,039	58,584	2,808,617	14,992	97,717	10,037	206,782	353,238	417,202	1.6	5.3	8.1	6.7	4.4	6.7	11.4
All nonfarm industries	12,230	42,136	1,926,446	9,134	56,439	5,449	196,365	221,709	269,922	4.8	8.1	2.9	7.8	4.5	8.0	11.5
Agriculture, forestry, and fishing	6,849	16,761	900,607	5,987	42,400	4,639	12,218	134,829	152,111	8.0	8.7	25.1	13.4	20.5	13.7	29.6
Farms	6,609	16,448	882,171	5,858	41,278	4,588	10,417	131,529	147,280	8.2	8.9	25.6	13.6	22.6	14.1	31.3
Other	*140	*313	*18,436	*129	*1,122	*51	*1,801	*3,300	*4,831	—	—	—	—	—	—	—
Mining	*88	*1,761	*10,393	*5	*497	*5	*1,774	*—1,449	*1,580	—	—	—	—	—	—	—
Construction	1,237	2,637	159,084	1,073	3,485	829	22,104	32,310	32,312	22.7	23.0	18.0	35.2	19.9	29.5	—
Manufacturing	574	1,381	218,670	468	4,541	312	52,443	—5,065	11,295	33.2	34.1	7.3	19.7	3.8	35.1	6.9
Transportation, communication, electric, gas, and sanitary services	543	1,094	59,331	387	2,692	287	6,757	6,893	7,778	34.9	34.7	26.4	33.4	38.3	52.8	57.2
Wholesale and retail trade	2,936	7,769	982,821	2,265	8,369	1,981	54,963	47,497	52,756	13.1	14.5	4.8	6.5	6.5	9.6	42.8
Wholesale trade	534	2,051	519,384	362	3,424	360	17,352	20,442	20,742	29.5	36.6	6.1	8.4	9.4	11.0	38.9
Retail trade	2,399	5,712	459,881	1,900	4,913	1,618	37,549	26,936	31,895	15.0	15.1	8.6	10.1	9.1	14.7	45.4
Food stores	314	804	133,822	231	1,466	158	10,562	6,756	6,663	44.1	47.8	16.3	11.0	10.8	37.7	80.8
Automotive dealers and service stations	295	628	129,128	206	784	217	6,823	5,502	5,665	29.7	28.6	17.4	26.5	21.5	25.0	66.5
Other retail trade	1,790	4,280	196,931	1,463	2,643	1,243	20,144	14,678	19,367	18.3	18.0	14.2	16.7	15.4	19.5	47.9
Finance, insurance, and real estate	4,450	21,206	184,426	3,188	27,156	612	5,436	17,746	34,775	10.3	13.4	10.0	11.8	29.3	14.0	18.6
Finance	1,025	10,692	35,498	*108	*293	*108	*276	7,246	8,350	24.3	24.9	7.5	—	—	13.5	27.0
Insurance agents, brokers, and service	*120	*260	*27,830	*118	*230	*39	*1,838	*6,879	*6,879	—	—	—	—	—	—	—
Real estate	3,305	10,254	121,298	2,960	26,643	465	3,322	3,621	19,546	12.3	12.1	11.0	12.0	33.6	18.1	19.8
Operators and lessors of buildings	2,086	7,084	86,947	1,926	25,092	273	2,322	—8,530	7,282	15.1	14.0	13.2	12.7	27.5	21.4	19.9
Other real estate	1,219	3,170	34,351	1,032	1,551	*192	*1,000	12,151	12,264	23.4	25.3	24.0	26.8	—	26.4	89.3
Services	2,262	5,975	293,285	1,621	8,567	1,372	51,087	120,476	124,595	16.1	15.2	12.2	30.8	14.3	15.2	54.1
Medical and health services	256	780	62,880	242	329	256	13,552	47,345	47,360	44.4	31.8	25.1	42.7	18.9	29.4	80.8
Offices of physicians	233	723	76,724	219	292	233	12,930	44,052	44,067	48.4	33.9	26.7	47.1	19.6	31.2	80.8
Other medical services	*23	*57	*6,156	*23	*37	*23	*622	*3,293	*3,293	—	—	—	—	—	—	—
Legal services	188	702	59,458	110	570	185	6,902	36,158	36,158	44.2	30.2	28.7	32.5	30.2	28.7	—
Other services	1,818	4,493	150,947	1,259	7,668	931	28,633	36,973	41,077	18.8	19.1	16.8	34.4	22.5	21.1	54.3

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 *differ slightly* from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kansas																
All industries	13,338	41,288	1,723,172	11,017	93,573	7,527	139,144	176,119	247,268	1.7	7.1	3.8	11.2	7.4	8.0	12.9
All nonfarm industries	10,433	32,509	1,394,555	8,383	56,583	5,837	127,897	143,459	195,103	3.9	9.1	3.9	15.1	7.8	8.7	14.6
Agriculture, forestry, and fishing	3,057	9,158	358,557	2,806	45,270	1,842	13,697	32,717	54,397	12.8	16.2	15.0	22.5	23.4	22.5	26.4
Farms	2,905	8,779	326,617	2,654	37,090	1,690	11,247	32,650	52,165	13.2	16.8	15.6	18.2	24.9	23.2	27.4
Other	*152	*379	*29,940	*152	*8,160	*152	*2,450	*67	*2,232	—	—	—	—	—	—	—
Mining	677	5,129	54,296	428	3,190	*188	*2,677	20,378	25,027	28.9	49.2	22.8	27.7	—	28.7	47.2
Construction	906	2,035	180,248	678	3,623	741	24,755	21,314	24,985	25.0	26.6	15.2	27.8	24.5	28.1	56.2
Manufacturing	301	787	61,107	227	1,207	216	8,034	7,293	8,055	43.0	44.4	25.5	43.2	30.7	32.0	98.6
Transportation, communication, electric, gas, and sanitary services	*105	*214	*36,415	*105	*3,748	*100	*3,083	*3,417	*4,566	—	—	—	—	—	—	—
Wholesale and retail trade	2,739	6,238	638,773	2,630	6,402	2,118	42,997	32,733	37,470	12.9	12.8	7.3	12.7	14.4	13.2	29.7
Wholesale trade	671	1,461	232,296	583	2,189	373	5,286	7,995	8,766	28.9	28.9	10.1	24.8	21.0	21.2	44.0
Retail trade	2,068	4,775	406,477	2,047	4,213	1,745	37,711	24,738	28,704	15.1	15.0	10.7	15.1	16.4	16.4	34.5
Food stores	188	376	45,270	188	316	114	2,637	1,673	2,238	55.1	54.8	26.6	32.7	22.9	32.6	66.1
Automotive dealers and service stations	594	1,307	144,069	583	756	345	6,086	9,177	9,998	30.4	30.4	20.4	29.2	29.3	28.6	73.9
Other retail trade	1,286	3,090	217,118	1,276	3,141	1,286	28,788	13,688	16,468	19.7	19.3	15.4	19.2	20.8	23.2	43.4
Finance, insurance, and real estate	3,150	11,975	135,761	2,196	22,341	695	4,484	3,528	24,776	11.5	15.0	11.8	12.9	25.2	22.5	17.4
Finance	709	4,349	6,798	*185	*410	*85	*441	334	2,756	28.2	35.5	35.6	—	—	36.7	47.0
Insurance agents, brokers, and service	*301	*838	*8,760	*174	*181	*74	*152	*5,693	*5,693	—	—	—	—	—	—	—
Real estate	2,140	6,788	120,203	1,837	21,750	536	3,891	—2,499	16,327	14.2	14.6	13.0	13.3	27.5	29.4	19.0
Operators and lessors of buildings	1,410	4,388	64,136	1,303	18,795	413	2,293	—11,291	4,523	17.4	17.0	13.8	14.6	25.0	29.8	21.6
Other real estate	730	2,400	56,067	534	2,955	*123	*1,598	8,792	11,804	27.4	29.5	23.6	41.0	—	39.2	42.8
Services	2,403	5,754	258,015	1,947	7,894	1,627	39,417	54,739	67,992	14.4	14.4	12.3	20.9	15.1	19.7	40.5
Medical and health services	*213	*498	*32,603	*135	*637	*213	*5,099	*16,518	*17,740	—	—	—	—	—	—	—
Offices of physicians	*109	*275	*21,740	*34	*142	*109	*3,519	*11,502	*11,502	—	—	—	—	—	—	—
Other medical services	*104	*223	*10,863	*101	*495	*104	*1,580	*5,016	*6,238	—	—	—	—	—	—	—
Legal services	373	1,063	50,073	299	695	299	7,767	31,757	31,778	39.5	32.7	33.9	44.4	35.9	35.4	98.6
Other services	1,817	4,193	175,339	1,513	6,562	1,115	26,651	6,464	18,474	17.1	17.9	14.7	23.9	19.2	23.1	43.8

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Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Kentucky																
All industries	17,455	47,911	2,164,393	13,520	114,650	8,677	184,393	193,341	273,669	1.2	4.6	3.0	6.3	5.9	6.7	8.5
All nonfarm industries	14,249	40,380	1,934,393	10,664	95,863	6,373	175,956	144,542	221,358	3.1	6.1	2.9	6.4	6.1	8.6	8.8
Agriculture, forestry, and fishing	3,474	8,388	258,517	3,124	23,022	2,502	12,018	47,508	55,956	11.9	12.1	17.4	20.7	26.9	22.7	39.7
Farms	3,206	7,531	230,000	2,856	18,787	2,304	8,437	48,799	52,311	12.6	12.7	18.5	22.9	23.4	23.6	32.4
Other	*268	*857	*28,517	*268	*4,235	*198	*3,581	*—1,291	*3,645	—	—	—	—	—	—	—
Mining	485	1,564	200,333	341	16,821	226	20,272	18,516	15,239	32.5	39.1	11.8	19.4	18.8	23.0	32.5
Construction	1,262	2,662	131,960	1,048	2,868	808	13,044	15,184	18,070	21.4	21.1	18.9	31.2	29.7	26.1	48.9
Manufacturing	219	446	47,339	*149	*1,298	*149	*8,795	3,298	*4,250	47.0	46.2	30.5	—	—	29.3	—
Transportation, communication, electric, gas, and sanitary services	461	1,528	31,096	391	5,247	*160	*11,226	4,705	*6,218	38.7	42.6	45.2	65.5	—	70.0	—
Wholesale and retail trade	4,355	10,010	1,053,683	3,351	9,682	2,822	62,532	59,501	68,429	8.3	9.5	5.1	10.8	8.5	9.0	33.9
Wholesale trade	832	1,903	298,940	637	2,360	344	10,662	20,658	21,438	22.6	20.6	10.3	23.0	19.1	19.5	79.9
Retail trade	3,523	8,107	754,723	2,714	7,322	2,478	51,870	38,843	46,991	10.7	11.1	6.9	12.8	10.0	10.7	36.3
Food stores	208	444	127,989	195	922	182	6,850	5,611	5,778	20.9	20.7	16.8	19.6	19.7	21.8	87.3
Automotive dealers and service stations	1,268	2,626	263,389	962	1,780	612	9,774	12,921	14,219	20.2	20.3	14.0	23.1	16.8	23.4	59.2
Other retail trade	2,047	5,037	363,345	1,557	4,620	1,584	35,246	20,311	26,994	14.8	15.4	11.0	18.5	14.3	14.6	42.9
Finance, insurance, and real estate	4,130	14,971	163,105	2,951	27,215	397	5,999	—7,251	20,789	10.2	16.2	10.9	9.4	25.7	19.4	15.0
Finance	853	4,800	*4,949	*72	*98	**	**	1,516	*1,584	31.3	44.4	—	—	—	58.2	—
Insurance agents, brokers, and service	*162	346	*8,165	*92	*14	*70	*1,268	*1,729	*1,729	—	—	—	—	—	—	—
Real estate	3,315	8,825	149,991	2,787	27,103	325	4,389	—10,496	17,476	11.5	13.1	11.1	9.5	19.1	20.6	15.0
Operators and lessors of buildings	2,477	6,721	92,144	2,407	26,180	185	2,978	—12,262	8,900	13.6	13.7	9.8	9.8	18.3	20.8	17.1
Other real estate	838	3,104	57,847	380	923	*140	*1,411	1,766	8,576	25.1	31.0	25.9	19.1	—	36.5	35.8
Services	3,069	8,342	278,380	2,165	28,497	1,613	50,507	59,880	84,718	12.6	13.6	11.7	8.8	13.9	14.3	11.8
Medical and health services	*83	*315	*40,852	*53	*471	*57	*10,005	*16,822	*16,822	—	—	—	—	—	—	—
Offices of physicians	*66	*257	*27,306	*39	*25	*40	*4,402	*14,178	*14,178	—	—	—	—	—	—	—
Other medical services	*17	*58	*13,544	*14	*446	*17	*5,603	*2,644	*2,644	—	—	—	—	—	—	—
Legal services	354	1,020	46,507	*131	*502	264	8,457	28,051	28,103	39.7	37.3	30.0	—	29.6	29.8	89.0
Other services	2,632	7,007	190,921	1,981	27,524	1,272	34,045	15,007	39,793	14.0	15.5	14.7	9.0	17.2	18.5	11.8

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ *slightly* from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Louisiana																
All industries	12,721	43,853	2,205,040	10,029	125,647	5,196	280,856	254,752	411,281	1.9	5.8	2.5	5.2	4.6	6.4	11.9
All nonfarm industries	11,241	39,683	2,086,395	8,714	115,314	4,401	269,155	230,596	379,229	3.3	6.8	2.4	5.4	4.7	6.4	12.4
Agriculture, forestry, and fishing	2,314	6,324	148,262	2,048	12,501	970	14,110	28,250	40,272	15.7	18.4	22.3	21.4	27.2	31.0	27.1
Farms	1,480	4,170	118,645	1,315	10,333	795	11,701	24,156	32,052	20.1	24.3	26.2	24.9	30.2	37.1	33.9
Other	834	2,154	27,617	733	2,168	*175	*2,409	4,094	*8,220	29.0	30.9	38.2	38.5	—	48.3	—
Mining	172	2,167	89,743	170	5,614	*16	*3,128	13,906	40,227	49.6	75.7	12.9	14.8	—	12.4	49.6
Construction	697	1,258	132,007	397	4,864	359	24,071	6,618	11,441	30.0	28.7	19.0	32.2	33.3	28.3	30.9
Manufacturing	154	493	255,702	152	13,768	74	44,075	20,638	22,255	54.2	37.2	6.9	1.6	7.4	9.9	40.0
Transportation, communication, electric, gas, and sanitary services	341	803	48,814	341	10,404	*171	*7,823	8,235	*12,162	45.7	39.1	26.1	38.2	—	18.8	—
Wholesale and retail trade	1,702	4,252	720,593	1,410	6,809	1,255	58,183	28,271	32,743	16.2	18.8	5.8	11.6	9.0	11.6	40.5
Wholesale trade	120	291	130,365	107	1,065	108	7,501	3,103	4,702	27.7	25.6	17.1	29.5	26.4	25.4	66.8
Retail trade	1,582	3,961	590,228	1,303	5,744	1,147	50,682	25,168	28,041	17.3	20.2	6.4	12.9	9.8	13.1	40.7
Food stores	302	614	301,954	222	1,915	210	22,619	6,267	6,764	38.7	38.0	5.6	11.1	3.4	10.0	57.3
Automotive dealers and service stations	271	554	91,426	191	1,042	67	4,573	3,658	3,778	43.4	41.6	21.0	41.0	26.3	26.8	88.7
Other retail trade	1,009	2,793	196,848	890	2,787	850	23,490	15,243	17,499	23.1	27.0	16.0	21.3	20.7	20.3	50.3
Finance, insurance, and real estate	4,378	19,308	257,318	3,053	52,797	813	16,552	—31,596	55,281	9.0	10.7	8.1	8.3	20.1	16.0	14.6
Finance	800	6,360	33,574	147	443	*111	*1,922	—7,218	18,642	25.0	27.3	27.6	41.9	—	33.8	42.8
Insurance agents, brokers, and service	*97	*218	*17,396	*97	*152	*97	*5,346	*—1,549	*2,937	—	—	—	—	—	—	—
Real estate	3,482	12,730	206,346	2,809	52,202	405	9,284	—22,829	33,702	10.4	10.4	8.4	8.5	12.8	22.3	8.1
Operators and lessors of buildings	3,061	10,229	177,820	2,673	51,113	353	7,635	—12,836	30,290	11.6	10.2	8.1	8.7	15.0	24.5	10.0
Other real estate	421	2,501	28,526	136	1,089	*52	*1,649	—9,993	*3,412	30.4	37.3	26.8	14.8	—	39.5	—
Services	3,062	9,238	554,603	2,458	18,890	1,738	112,916	178,230	196,900	12.2	13.7	7.8	13.0	8.0	11.6	16.3
Medical and health services	241	945	112,941	226	1,447	236	26,526	43,060	45,549	35.6	28.7	18.2	31.5	16.2	25.3	95.8
Offices of physicians	219	800	98,882	204	819	219	21,465	39,834	42,266	38.9	32.4	19.3	33.7	13.9	27.0	98.1
Other medical services	*22	*145	*14,059	*22	*628	*17	*5,061	*3,226	*3,283	—	—	—	—	—	—	—
Legal services	581	2,135	212,654	570	1,940	581	34,784	109,452	109,792	27.8	19.1	15.5	20.0	17.5	17.7	98.7
Other services	2,240	6,158	229,008	1,662	15,503	921	51,606	25,708	41,559	15.7	19.7	11.3	15.5	11.7	20.5	11.9

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[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
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[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maine																
All industries	3,201	13,303	300,076	2,577	13,669	1,510	48,609	44,813	51,118	5.6	15.0	9.1	13.0	12.1	15.0	19.8
All nonfarm industries	2,979	12,859	269,355	2,355	12,349	1,378	42,928	37,454	43,759	7.2	15.7	9.3	14.0	12.2	14.5	19.8
Agriculture, forestry, and fishing	432	864	63,888	432	3,795	*331	*13,295	12,208	12,208	38.8	38.8	34.1	37.8	—	68.7	—
Farms	*222	*444	*30,721	*222	*1,520	*132	*5,681	*7,359	*7,359	—	—	—	—	—	—	—
Other	*210	*420	*39,167	*210	*2,275	*199	*7,614	*4,849	*4,849	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*110	*220	*9,601	*110	*132	*100	*1,210	*1,088	*1,088	—	—	—	—	—	—	—
Manufacturing	*284	*592	*35,973	*284	*449	*105	*7,695	*2,676	*2,780	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*20	*40	*6,128	*20	*218	*20	*715	*233	*233	—	—	—	—	—	—	—
Wholesale and retail trade	452	1,001	75,293	361	1,197	271	9,018	4,167	4,714	36.9	37.8	24.1	49.1	34.7	28.7	97.4
Wholesale trade	*13	*26	*8,054	*13	*40	*12	*382	*645	*645	—	—	—	—	—	—	—
Retail trade	439	975	67,239	348	1,157	259	8,636	3,522	4,069	38.0	38.7	26.6	50.8	36.2	32.6	97.4
Food stores	*116	*238	*15,992	*116	*129	*26	*2,766	*792	*792	—	—	—	—	—	—	—
Automotive dealers and service stations	*20	*40	*9,273	*20	*36	*20	*183	*400	*400	—	—	—	—	—	—	—
Other retail trade	*303	*697	*41,974	*212	*992	*213	*5,687	*2,330	*2,879	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,196	8,924	39,244	753	5,296	263	1,715	4,740	9,051	20.3	24.3	22.3	19.8	41.6	17.9	22.7
Finance	343	6,702	7,178	*17	*16	**	**	5,538	5,538	43.0	32.2	10.4	—	—	13.3	—
Insurance agents, brokers, and service	*20	*60	*8,143	*20	*44	*20	*958	*1,437	*1,437	—	—	—	—	—	—	—
Real estate	833	2,162	23,923	716	5,236	*242	*X468	—2,235	*2,076	26.2	26.7	29.0	20.0	—	49.9	—
Operators and lessors of buildings	559	1,460	14,610	519	4,475	*135	*382	—2,912	*981	31.4	30.6	18.6	19.8	—	53.4	—
Other real estate	*274	*702	*9,313	*197	*761	*107	*86	*677	*1,095	—	—	—	—	—	—	—
Services	707	1,862	63,949	617	2,783	420	14,781	19,701	21,044	28.6	26.8	24.1	29.3	22.1	27.1	49.0
Medical and health services	*110	*230	*14,698	*110	*663	*110	*3,969	*4,449	*4,449	—	—	—	—	—	—	—
Offices of physicians	*10	*30	*2,013	*10	*11	*10	*257	*1,281	*1,281	—	—	—	—	—	—	—
Other medical services	*100	*200	*12,685	*100	*652	*100	*3,712	*3,168	*3,168	—	—	—	—	—	—	—
Legal services	*16	*159	*20,747	*16	*307	*16	*5,327	*11,022	*11,022	—	—	—	—	—	—	—
Other services	581	1,273	28,504	*491	*1,813	*294	*5,465	4,230	*5,573	33.0	33.4	39.3	—	—	40.3	—

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[3] Includes data from Puerto Rico and foreign returns.

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*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Maryland																
All industries	16,822	98,744	2,186,730	11,835	198,833	5,221	216,909	61,319	326,348	3.0	10.6	3.7	7.1	5.4	6.9	10.3
All nonfarm industries	16,349	97,524	2,149,041	11,476	197,028	4,888	209,274	56,207	319,040	3.1	10.7	3.8	7.1	5.5	7.0	10.4
Agriculture, forestry, and fishing	615	1,405	49,815	601	2,168	404	7,633	5,204	7,678	30.5	29.0	28.7	29.4	45.2	43.2	56.6
Farms	473	1,120	38,689	459	1,805	333	7,635	5,112	*7,308	34.1	32.1	35.8	33.6	48.9	45.2	—
Other	*142	*285	*10,126	*142	*381	*71	*298	*92	*370	—	—	—	—	—	—	—
Mining	*30	*109	*11,213	*28	*105	*3	*1,830	*—2,578	*407	—	—	—	—	—	—	—
Construction	797	2,046	114,237	559	2,258	268	9,441	—798	10,983	26.3	24.3	19.9	35.6	38.8	32.8	23.9
Manufacturing	332	695	40,544	261	811	261	11,213	—	*1,894	42.1	40.7	29.6	27.6	40.6	—	—
Transportation, communication, electric, gas, and sanitary services	*167	*493	*24,766	*165	*2,067	*87	*5,940	*4,475	*6,602	—	—	—	—	—	—	—
Wholesale and retail trade	2,803	7,484	520,031	2,319	6,825	1,733	45,273	13,969	33,372	13.4	17.9	10.7	17.5	13.0	14.7	81.5
Wholesale trade	709	2,071	171,566	671	2,524	284	12,250	—6,611	9,467	27.8	40.7	21.4	34.7	30.2	28.7	97.7
Retail trade	2,094	5,413	348,465	1,648	4,301	1,449	33,023	20,600	23,885	15.9	19.9	12.7	19.3	14.3	17.7	42.6
Food stores	257	593	70,569	232	615	187	5,274	2,795	3,548	41.8	40.8	18.0	36.6	18.3	35.4	60.7
Automotive dealers and service stations	274	549	101,904	274	603	203	6,871	6,279	6,279	38.5	38.4	24.2	33.5	24.1	33.4	—
Other retail trade	1,563	4,271	175,992	1,142	3,083	1,059	20,878	11,526	14,060	19.5	24.3	20.4	25.3	21.2	25.2	52.3
Finance, insurance, and real estate	8,928	75,585	1,020,187	5,328	148,376	1,009	50,456	—62,027	138,914	5.7	13.9	5.3	4.2	7.3	10.6	9.7
Finance	2,520	33,409	84,392	204	1,928	*8	*9,981	2,502	45,373	13.8	24.2	13.7	33.4	—	21.6	27.9
Insurance agents, brokers, and service	*70	*140	*2,206	*70	*1	—	—	*1,304	*1,304	—	—	—	—	—	—	—
Real estate	6,338	42,036	933,589	5,054	146,447	1,001	40,475	—55,833	92,237	7.0	16.3	5.7	4.3	9.1	12.1	9.7
Operators and lessors of buildings	5,041	35,796	784,002	4,660	145,196	883	38,299	—42,580	74,527	8.1	18.9	6.2	4.3	9.5	13.8	6.9
Other real estate	1,297	6,240	149,587	394	1,251	118	2,176	—13,253	17,710	17.8	21.8	15.2	51.7	24.8	25.0	38.7
Services	3,150	10,927	406,937	2,674	36,404	1,456	85,023	93,052	126,498	12.3	15.1	9.5	34.8	6.8	13.6	37.8
Medical and health services	364	1,139	101,606	323	2,402	210	20,397	38,095	39,640	34.9	30.4	22.3	41.8	19.8	30.2	95.5
Offices of physicians	177	503	57,192	*136	*627	163	10,500	32,230	32,261	43.7	37.3	30.2	50.6	33.4	34.7	95.8
Other medical services	*187	*636	*44,614	*187	*1,475	*47	*9,897	*5,865	*7,379	—	—	—	—	—	—	—
Legal services	254	1,142	86,983	254	1,003	181	21,649	46,573	46,617	40.7	29.0	22.6	—	22.1	22.2	99.0
Other services	2,532	8,646	218,148	2,097	32,999	1,065	42,977	8,384	40,241	14.3	18.5	12.2	38.3	10.6	20.2	39.4

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[3] Includes data from Puerto Rico and foreign returns.

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*Less than 0.05 percent.

*Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Massachusetts																
All industries	16,535	78,928	2,548,325	11,242	244,345	6,722	514,871	141,474	439,529	2.0	5.9	2.4	7.0	3.0	5.2	6.3
All nonfarm industries	16,034	77,671	2,512,396	10,741	242,234	6,306	509,148	138,828	434,417	2.3	6.0	2.5	7.0	3.0	5.2	6.3
Agriculture, forestry, and fishing	695	1,645	43,554	695	2,789	525	7,855	3,160	*6,437	32.2	35.7	34.5	39.0	43.8	45.1	—
Farms	*501	*1,257	*35,929	*501	*2,111	*416	*5,723	*2,648	*5,112	—	—	—	—	—	—	—
Other	*194	*388	*7,625	*194	*678	*109	*2,132	*512	*1,325	—	—	—	—	—	—	—
Mining	*36	*504	*5,270	*36	*434	*24	*533	*—594	*1,460	—	—	—	—	—	—	—
Construction	1,075	2,509	415,497	640	3,410	561	240,416	43,104	44,043	26.3	29.0	4.3	34.9	1.0	7.8	41.8
Manufacturing	555	1,273	71,890	470	1,990	345	18,506	1,826	3,585	34.3	33.8	29.0	38.0	44.5	39.3	53.1
Transportation, communication, electric, gas, and sanitary services	217	565	53,599	217	9,539	*131	*7,679	—8,046	*3,195	55.1	45.8	34.8	14.8	—	48.6	—
Wholesale and retail trade	2,720	8,018	493,213	2,007	4,724	1,765	30,957	19,900	28,250	14.7	14.6	8.5	16.1	14.0	14.3	52.1
Wholesale trade	444	1,019	173,490	181	776	160	5,552	—332	5,593	38.1	37.9	12.7	33.9	29.7	17.3	71.2
Retail trade	2,276	4,997	319,723	1,826	3,948	1,605	25,405	20,232	22,657	16.4	16.5	11.7	18.2	16.0	17.4	44.7
Food stores	670	1,525	105,958	670	1,445	*294	*7,585	5,466	5,594	32.9	34.6	23.3	34.7	—	35.7	17.8
Automotive dealers and service stations	430	969	81,222	406	751	394	4,000	3,732	5,459	35.3	37.0	21.7	44.8	28.0	35.6	59.6
Other retail trade	1,176	2,503	132,545	750	1,752	917	13,820	11,034	11,604	24.1	23.0	18.3	23.7	23.2	25.2	59.9
Finance, insurance, and real estate	7,448	55,043	819,067	4,282	157,635	1,020	42,870	—85,467	125,643	6.8	9.0	4.9	4.7	13.5	9.4	6.1
Finance	2,642	30,623	82,115	139	1,456	*133	*6,325	19,952	49,952	14.9	15.4	9.9	3.7	—	15.0	35.9
Insurance agents, brokers, and service	*88	*370	*45,507	*76	*454	*76	*11,620	*17,586	*17,586	—	—	—	—	—	—	—
Real estate	4,718	24,050	691,445	4,067	155,725	811	24,925	—133,005	58,105	8.8	8.2	5.4	4.7	15.3	12.2	4.5
Operators and lessors of buildings	4,155	22,291	659,756	3,916	153,481	781	23,969	—124,594	56,406	9.2	8.7	5.5	4.8	15.7	12.5	4.7
Other real estate	563	1,759	31,689	151	2,234	*30	*956	—8,411	*1,699	34.0	29.4	30.9	52.9	—	52.7	—
Services	3,789	11,273	648,235	2,895	63,824	2,351	168,054	177,591	226,916	11.2	10.5	6.7	25.2	7.1	9.2	26.1
Medical and health services	525	1,296	137,918	513	2,783	525	40,875	47,333	51,023	32.7	28.0	19.4	19.6	20.2	25.7	42.2
Offices of physicians	383	928	86,138	371	658	383	20,079	48,971	48,971	38.9	34.0	27.8	48.0	35.2	26.7	—
Other medical services	142	368	51,780	142	2,125	142	20,796	—1,638	*2,052	60.6	49.7	23.6	21.0	20.7	63.0	42.2
Legal services	545	2,277	267,436	418	2,572	533	68,015	128,387	128,387	28.0	16.4	11.4	14.7	11.3	12.7	—
Other services	2,719	7,700	240,881	1,964	58,469	1,293	57,164	1,871	47,506	14.3	14.5	10.7	27.4	10.9	16.9	28.0

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Michigan																
All industries	38,530	180,036	4,527,887	28,039	354,195	15,284	475,074	291,862	640,595	1.1	3.4	2.1	3.3	4.4	4.9	4.8
All nonfarm industries	36,013	173,581	4,285,667	25,734	326,919	13,232	459,319	258,583	607,150	1.6	3.5	2.0	3.2	4.5	5.1	4.9
Agriculture, forestry, and fishing	3,032	7,485	258,329	2,741	28,378	2,253	16,641	30,211	40,413	14.1	15.5	18.8	18.8	29.8	22.7	33.5
Farms	2,517	6,455	242,220	2,305	27,276	2,052	15,755	23,279	33,445	15.5	17.1	19.6	19.5	31.3	25.4	33.8
Other	*515	*1,030	*16,109	*436	*1,100	*201	*886	*6,932	*6,968	—	—	—	—	—	—	—
Mining	*37	*9,475	*33,023	*37	*2,828	**	**	*—1,968	*5,877	—	—	—	—	—	—	—
Construction	1,854	4,062	264,002	1,348	4,979	963	28,235	22,970	27,469	17.8	17.8	12.1	18.2	21.6	16.4	21.2
Manufacturing	1,311	3,348	252,733	1,076	5,486	738	46,665	34,234	34,997	21.5	23.3	15.4	19.9	23.7	20.8	62.3
Transportation, communication, electric, gas, and sanitary services	225	487	*26,489	*146	*2,954	*118	*6,419	2,057	*3,425	50.8	47.5	—	—	—	38.2	—
Wholesale and retail trade	7,558	18,957	1,692,905	6,132	17,956	4,687	124,258	100,676	115,376	7.7	14.4	4.2	7.3	6.5	7.2	28.8
Wholesale trade	1,110	4,770	443,749	683	3,057	514	19,562	19,125	24,124	21.5	52.0	7.6	13.1	11.0	14.8	72.2
Retail trade	6,448	14,187	1,249,156	5,449	14,899	4,373	104,696	81,551	91,252	6.5	8.6	5.5	8.6	7.6	6.5	22.9
Food stores	839	1,785	330,457	839	2,928	591	18,739	15,991	16,815	22.1	21.1	12.0	13.9	12.8	16.4	62.6
Automotive dealers and service stations	839	1,733	229,240	656	1,353	498	9,650	11,771	12,548	23.6	23.1	13.9	19.8	15.4	22.7	33.0
Other retail trade	4,770	10,669	689,459	3,954	10,618	3,284	78,307	53,789	61,889	10.4	10.6	8.1	11.5	10.0	11.3	26.5
Finance, insurance, and real estate	15,964	111,948	1,132,179	10,087	248,952	1,952	55,205	—130,105	158,339	4.5	4.0	4.2	4.0	7.9	10.5	5.2
Finance	3,893	33,964	85,822	464	1,235	*3	*5,900	15,510	45,755	11.8	9.3	8.1	37.3	—	8.7	30.1
Insurance agents, brokers, and service	*272	*851	*27,844	*61	*344	*193	*8,101	*10,138	*10,138	—	—	—	—	—	—	—
Real estate	11,799	77,133	1,018,513	9,542	247,373	1,756	43,204	—155,753	100,443	5.4	4.7	4.8	4.0	8.4	15.8	4.7
Operators and lessors of buildings	9,753	59,231	897,917	8,718	235,320	1,372	33,314	—122,568	87,556	6.0	5.2	5.0	4.2	8.4	17.4	5.1
Other real estate	2,046	17,902	120,596	824	12,053	384	9,890	—33,165	12,887	15.9	12.1	14.6	13.0	30.0	29.2	12.6
Services	8,549	24,276	864,227	6,474	42,684	4,373	195,917	233,787	258,702	7.7	9.1	6.9	11.4	6.3	10.0	18.4
Medical and health services	385	1,027	106,601	382	1,577	382	23,199	39,517	39,628	36.1	33.4	23.5	31.1	27.3	28.0	65.3
Offices of physicians	187	519	65,248	184	779	184	12,293	34,569	34,569	44.6	37.0	30.5	45.8	36.4	31.2	—
Other medical services	*198	*508	*41,353	*198	*798	*198	*10,906	*4,848	*4,959	—	—	—	—	—	—	—
Legal services	961	2,584	191,238	671	1,913	882	39,278	94,542	94,542	25.7	20.8	15.2	18.4	13.8	17.6	—
Other services	7,203	20,665	570,388	5,221	39,174	3,109	133,442	99,728	122,532	8.7	10.4	8.6	12.4	10.7	13.9	18.5

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Minnesota																
All industries	20,423	97,771	2,283,924	15,012	179,517	8,021	226,289	165,712	403,329	1.4	10.1	2.9	6.1	5.3	5.8	14.6
All nonfarm industries	17,258	90,356	2,056,724	12,134	153,026	6,030	219,090	129,130	353,387	2.7	11.0	3.1	6.6	5.5	6.0	15.4
Agriculture, forestry, and fishing	3,339	7,878	266,757	3,052	33,329	2,165	13,297	40,815	57,899	12.6	12.7	18.6	22.7	30.1	21.6	31.5
Farms	3,165	7,415	225,200	2,878	26,591	1,991	7,199	36,582	49,942	13.0	13.2	18.7	18.9	25.3	23.1	29.4
Other	*174	*463	*41,557	*174	*6,738	*174	*6,098	*4,233	*7,957	—	—	—	—	—	—	—
Mining	183	1,137	59,143	110	3,581	*96	*1,561	23,913	*31,707	58.6	58.6	21.2	35.8	—	—	—
Construction	1,424	3,166	198,711	1,186	5,734	983	40,461	21,654	26,924	20.6	21.2	11.8	23.0	13.8	20.7	60.2
Manufacturing	505	1,130	122,263	357	2,373	211	21,901	20,274	20,436	35.1	31.5	12.8	24.4	10.1	15.3	67.7
Transportation, communication, electric, gas, and sanitary services	*141	*333	*26,236	*141	*5,378	*43	*1,768	*—2,963	*2,622	—	—	—	—	—	—	—
Wholesale and retail trade	3,081	7,105	747,999	2,516	7,545	2,197	46,860	40,010	45,695	12.1	13.3	6.9	11.1	9.2	9.2	29.7
Wholesale trade	595	1,642	237,249	362	2,804	361	13,138	10,672	12,731	28.2	36.1	13.7	24.9	20.7	20.3	55.0
Retail trade	2,486	5,463	510,750	2,154	4,741	1,836	33,722	29,338	32,964	13.8	14.0	8.8	11.0	10.8	11.1	35.0
Food stores	354	745	75,845	354	556	281	5,661	810	2,567	41.1	39.5	27.5	25.3	25.0	42.2	63.9
Automotive dealers and service stations	459	955	138,687	372	1,047	313	6,255	5,181	6,680	32.4	31.5	19.7	25.3	27.8	27.6	67.8
Other retail trade	1,673	3,763	296,118	1,428	3,138	1,242	21,806	22,347	23,717	17.2	17.7	11.6	14.5	14.1	13.5	36.2
Finance, insurance, and real estate	7,960	66,313	454,188	5,082	97,705	850	15,534	—89,365	89,755	6.5	15.1	5.7	6.3	18.2	14.1	18.6
Finance	2,149	38,663	72,796	*160	*1,902	*45	*437	—36,109	58,174	15.3	24.7	16.3	—	—	20.1	34.8
Insurance agents, brokers, and service	*116	*232	*19,745	—	—	*116	*1,969	*4,577	*4,577	—	—	—	—	—	—	—
Real estate	5,695	27,418	361,647	4,922	95,803	689	13,126	—57,833	27,004	8.0	12.2	5.8	6.4	18.5	16.4	9.2
Operators and lessors of buildings	4,577	23,694	347,059	4,365	94,918	663	12,918	—54,859	23,092	8.9	13.8	6.0	6.5	18.8	18.4	10.0
Other real estate	1,118	3,724	14,588	557	885	*26	*210	—2,974	3,912	23.1	25.4	33.3	33.1	—	34.3	8.5
Services	3,790	10,709	408,627	2,568	23,972	1,476	84,907	111,374	128,091	11.6	11.4	10.0	18.8	11.8	13.3	32.9
Medical and health services	529	1,934	89,775	294	1,030	224	16,089	32,512	34,103	33.6	34.0	29.9	27.3	29.9	35.6	99.0
Offices of physicians	*218	*650	*46,886	*131	*427	*131	*9,560	*23,759	*23,759	—	—	—	—	—	—	—
Other medical services	*311	*1,284	*42,889	*163	*603	*93	*6,529	*8,753	*10,344	—	—	—	—	—	—	—
Legal services	554	1,752	112,869	391	1,666	332	25,832	53,160	53,421	32.1	26.0	20.0	30.1	22.6	—	66.1
Other services	2,707	7,023	205,983	1,883	21,276	920	42,886	25,702	40,567	14.3	14.2	11.6	21.0	16.6	16.8	35.5

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Mississippi																
All industries	9,903	45,468	1,654,571	8,215	110,893	5,313	125,045	124,096	190,913	1.9	18.9	9.7	32.2	7.3	8.1	19.7
All nonfarm industries	7,958	36,073	1,313,222	6,420	83,258	3,838	98,649	78,548	132,494	4.2	21.1	11.5	42.6	8.0	8.4	23.4
Agriculture, forestry, and fishing	2,278	10,209	356,632	2,128	29,677	1,660	28,217	46,437	61,404	14.1	41.5	18.0	18.0	19.3	17.3	30.5
Farms	1,945	9,395	341,349	1,795	27,635	1,475	26,396	45,550	58,419	15.4	44.9	18.6	19.2	20.4	17.9	34.1
Other	*333	*814	*15,283	*331	*2,042	*185	*1,821	*887	*2,985	—	—	—	—	—	—	—
Mining	*40	*10,917	*19,278	*25	*192	*25	*587	*8,633	*8,937	—	—	—	—	—	—	—
Construction	560	1,154	80,603	473	2,345	473	14,844	10,683	11,183	31.9	30.9	22.6	22.8	29.5	46.9	78.8
Manufacturing	161	482	74,071	161	7,054	161	11,459	2,095	*2,960	48.6	50.1	21.6	9.6	22.9	55.5	—
Transportation, communication, electric, gas, and sanitary services	*228	*651	*18,247	*154	*2,120	*228	*3,075	*1,709	*2,738	—	—	—	—	—	—	—
Wholesale and retail trade	2,269	4,918	704,294	1,949	5,896	1,571	32,925	32,827	35,088	13.5	13.6	6.5	14.8	12.1	11.8	47.5
Wholesale trade	583	1,276	320,968	509	2,276	236	8,344	7,727	8,786	28.6	29.0	9.6	27.2	18.7	21.2	56.7
Retail trade	1,612	3,494	378,101	1,366	3,555	1,261	23,982	24,746	25,948	16.5	16.6	10.5	17.9	16.0	14.8	74.7
Food stores	372	857	70,844	372	783	126	2,533	3,565	3,565	39.3	39.2	26.4	32.1	31.6	39.1	—
Automotive dealers and service stations	127	276	103,913	127	463	123	3,985	4,575	4,711	25.1	24.9	19.8	28.0	26.1	34.8	83.2
Other retail trade	1,113	2,361	203,344	867	2,329	1,012	17,464	16,606	17,672	20.8	20.8	16.2	25.5	21.4	19.2	83.5
Finance, insurance, and real estate	2,864	13,333	243,051	2,099	59,850	412	5,737	—22,345	17,679	12.2	12.6	60.2	59.3	39.4	21.3	21.3
Finance	479	4,622	7,176	*149	*1,054	**	**	—1,077	*3,010	34.7	26.6	18.7	—	—	13.1	—
Insurance agents, brokers, and service	*174	*914	*12,244	*171	*174	*3	*270	*4,789	*4,789	—	—	—	—	—	—	—
Real estate	2,211	7,797	223,631	1,779	58,622	408	5,132	—26,057	9,880	14.4	14.5	65.4	60.6	43.8	26.8	34.9
Operators and lessors of buildings	1,727	5,851	215,000	1,653	58,397	328	4,848	—28,163	6,357	16.5	16.7	68.0	60.8	46.1	35.3	36.3
Other real estate	484	1,946	8,631	*126	*225	*80	*284	2,106	*3,523	35.0	33.7	52.9	—	—	40.6	—
Services	1,503	3,824	158,397	1,228	3,759	,783	28,201	44,057	50,914	18.2	18.9	18.8	23.0	19.5	19.8	7.2
Medical and health services	158	622	*28,174	*75	*164	*77	*5,039	12,757	*12,905	49.6	45.3	—	—	—	34.4	—
Offices of physicians	*137	*388	*20,815	*63	*149	*63	*2,823	*11,553	*11,553	—	—	—	—	—	—	—
Other medical services	*21	*236	*7,359	*12	*15	*14	*2,216	*1,204	*1,352	—	—	—	—	—	—	—
Legal services	223	729	59,654	*191	*716	211	10,018	28,104	28,104	47.5	39.9	32.7	—	41.0	32.2	—
Other services	1,122	2,473	70,569	962	2,879	495	13,148	3,196	9,905	22.2	21.4	25.1	26.9	26.9	27.9	7.1

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Missouri																
All industries	22,555	86,230	2,893,890	17,974	175,523	9,424	299,486	317,102	449,617	1.4	3.2	2.5	4.8	4.2	5.5	8.9
All nonfarm industries	18,412	75,557	2,566,031	14,590	143,766	7,110	287,276	265,634	385,519	3.0	3.9	2.4	4.6	4.3	5.8	10.6
Agriculture, forestry, and fishing	4,471	11,576	355,128	3,712	33,157	2,564	13,269	56,097	68,807	11.1	12.5	14.5	17.9	27.5	19.2	30.3
Farms	4,143	10,673	327,859	3,384	31,757	2,314	12,210	51,468	64,098	11.7	13.1	15.4	18.6	29.1	19.9	30.5
Other	*328	*903	*27,269	*328	*1,400	*250	*1,059	*4,629	*4,709	—	—	—	—	—	—	—
Mining	*110	*229	*88,442	*30	*5,163	*31	*15,884	*10,477	*10,477	—	—	—	—	—	—	—
Construction	990	2,234	199,226	810	4,422	574	35,612	18,739	25,418	25.7	28.3	9.9	21.2	6.3	24.6	5.4
Manufacturing	995	2,010	107,449	995	2,378	514	14,333	15,097	18,554	26.5	26.3	23.0	28.7	36.2	32.4	83.3
Transportation, communication, electric, gas, and sanitary services	*237	*474	*26,561	*237	*2,188	*149	*4,538	*1,755	*2,729	—	—	—	—	—	—	—
Wholesale and retail trade	4,910	11,897	986,140	4,023	10,899	2,724	76,652	47,317	56,840	10.0	9.4	5.8	11.6	8.0	11.1	22.2
Wholesale trade	1,047	2,386	255,727	630	1,730	397	10,903	13,993	14,797	24.3	23.5	11.2	26.0	18.1	28.4	51.5
Retail trade	3,785	9,355	729,651	3,315	9,047	2,249	65,713	33,135	41,654	11.7	10.9	7.4	13.2	9.2	11.7	23.9
Food stores	572	1,175	177,771	494	1,241	259	13,569	4,271	9,023	30.9	30.3	16.0	20.4	16.9	18.6	53.2
Automotive dealers and service stations	516	1,051	146,615	474	695	256	6,600	8,093	7,296	31.0	30.5	18.7	30.0	23.4	29.3	52.2
Other retail trade	2,697	7,129	405,265	2,347	7,111	1,734	45,544	22,771	26,335	14.6	13.2	11.1	16.4	12.5	15.6	30.8
Finance, insurance, and real estate	6,822	46,613	525,779	5,221	93,315	840	43,500	—183	97,868	7.6	6.3	5.9	4.9	14.9	9.3	13.2
Finance	1,128	18,831	72,735	204	1,254	*14	*16,693	19,638	27,025	23.1	11.7	8.1	45.0	—	6.5	46.0
Insurance agents, brokers, and service	*46	*206	*23,113	*43	*86	*46	*4,833	*7,639	*7,639	—	—	—	—	—	—	—
Real estate	5,648	27,576	429,931	4,974	91,975	780	21,974	—27,460	53,204	8.6	7.8	6.6	5.0	26.7	13.5	13.9
Operators and lessors of buildings	4,446	22,403	329,010	4,149	87,707	607	16,539	—36,943	33,824	9.7	8.3	6.6	5.2	33.8	14.6	14.8
Other real estate	1,202	5,173	100,921	825	4,268	173	5,435	11,483	19,380	22.5	24.1	20.3	30.5	33.1	27.4	39.8
Services	4,020	11,197	605,165	2,948	24,001	2,028	95,718	167,803	179,124	11.7	13.1	7.5	19.6	9.9	11.1	34.6
Medical and health services	354	883	68,783	263	1,278	194	11,229	33,077	33,414	38.9	37.5	29.3	38.5	32.1	32.8	61.1
Offices of physicians	240	627	53,369	*149	*528	*162	*7,707	30,426	30,426	47.1	46.3	36.0	—	—	35.4	—
Other medical services	*114	*256	*15,414	*114	*750	*32	*3,522	*2,651	*2,988	—	—	—	—	—	—	—
Legal services	434	1,913	166,051	433	1,431	434	32,503	86,772	86,772	31.7	20.6	16.9	23.6	17.0	16.8	—
Other services	3,232	8,401	370,331	2,250	21,292	1,400	51,988	47,954	58,938	13.6	16.6	9.3	22.0	13.7	16.5	35.6

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Montana																
All industries	5,148	17,666	485,633	3,843	29,210	2,511	49,032	42,148	72,187	5.2	14.8	5.8	11.2	10.4	11.4	26.1
All nonfarm industries	4,011	13,578	416,512	2,982	20,020	1,670	44,740	42,992	61,027	7.8	17.5	6.8	12.4	10.9	12.5	37.9
Agriculture, forestry, and fishing	1,242	4,298	70,642	968	9,302	946	5,109	378	12,428	21.2	33.1	20.8	26.3	39.9	35.7	33.7
Farms	1,137	4,088	67,121	861	9,190	841	4,292	—846	11,160	22.5	34.7	21.4	26.6	45.3	38.2	33.8
Other	*105	*210	*3,521	*105	*112	*105	*817	*1,224	*1,268	—	—	—	—	—	—	—
Mining	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Construction	189	406	55,296	*170	*2,292	189	11,022	7,502	*7,642	43.4	41.4	26.4	—	30.3	32.1	—
Manufacturing	*230	*754	*45,292	*230	*2,451	*125	*4,389	*4,585	*4,888	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	1,031	2,395	185,729	855	2,124	753	15,088	13,948	15,243	22.4	23.3	14.5	27.1	20.3	24.8	58.5
Wholesale trade	*10	*27	*14,843	*4	*15	*3	*11	*73	*76	—	—	—	—	—	—	—
Retail trade	1,021	2,368	170,886	851	2,109	750	15,075	13,875	15,167	22.7	23.5	16.0	27.3	20.3	24.9	58.6
Food stores	*119	*238	*30,899	*119	*291	*119	*1,212	*2,263	*2,283	—	—	—	—	—	—	—
Automotive dealers and service stations	*161	*336	*47,463	*161	*96	*62	*1,352	*4,251	*4,251	—	—	—	—	—	—	—
Other retail trade	741	1,794	92,524	571	1,722	569	12,511	7,341	8,633	27.8	28.9	22.7	31.7	24.4	34.8	58.6
Finance, insurance, and real estate	1,902	8,482	25,859	1,324	5,653	*49	*138	—8,565	6,239	15.2	29.6	17.7	22.5	—	35.9	45.8
Finance	387	3,735	3,064	*28	*61	*5	*56	—8,558	*1,711	38.4	61.8	34.3	—	—	45.6	—
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,515	4,747	22,795	1,296	5,592	*44	*80	—2,007	4,528	17.9	19.2	20.0	22.7	—	59.1	25.2
Operators and lessors of buildings	1,308	3,331	17,751	1,182	5,379	*42	*71	—2,302	*3,306	19.7	18.4	22.9	23.6	—	—	—
Other real estate	*207	*1,416	*5,044	*114	*213	**	**	*295	*1,222	—	—	—	—	—	—	—
Services	553	1,327	78,007	297	4,590	443	12,875	22,980	24,449	31.3	29.9	22.5	28.5	22.2	26.2	39.1
Medical and health services	*211	*455	*22,915	*198	*477	*211	*3,460	*10,855	*10,855	—	—	—	—	—	—	—
Offices of physicians	*14	*61	*10,061	*14	*150	*14	*2,376	*3,630	*3,630	—	—	—	—	—	—	—
Other medical services	*197	*394	*12,824	*184	*327	*197	*1,084	*7,225	*7,225	—	—	—	—	—	—	—
Legal services	*86	*185	*10,505	*13	*83	*86	*2,043	*5,216	*5,216	—	—	—	—	—	—	—
Other services	256	687	44,587	*86	*4,030	*151	*7,372	8,909	*8,378	47.1	45.3	35.4	—	—	56.1	—

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[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nebraska																
All industries	11,338	39,936	1,529,449	9,011	83,817	5,570	113,732	216,553	265,038	2.2	7.4	4.8	8.2	9.1	10.1	18.9
All nonfarm industries	8,108	31,481	1,101,049	6,129	45,121	3,154	103,558	142,513	179,978	5.3	8.9	4.4	8.7	9.9	10.4	22.5
Agriculture, forestry, and fishing	3,489	8,853	436,990	3,081	40,327	2,534	11,486	75,859	85,078	11.8	12.7	15.5	16.2	19.6	24.1	36.2
Farms	3,290	8,455	428,400	2,882	38,696	2,416	10,174	74,040	85,059	12.3	13.3	15.7	16.7	20.9	24.7	36.2
Other	*199	*398	*8,590	*199	*1,631	*118	*1,312	*1,819	*1,819	—	—	—	—	—	—	—
Mining	*89	*178	*80,396	*89	*4,408	*82	*6,233	*17,914	**18,456	—	—	—	—	—	—	—
Construction	623	1,359	119,964	532	3,148	368	21,083	13,938	15,047	30.9	31.1	14.6	31.3	20.0	21.4	66.1
Manufacturing	*5	*18	*10,095	*5	*118	*5	*400	*2,353	*2,353	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*106	*398	*4,613	*85	*154	*4	*459	*—85	*234	—	—	—	—	—	—	—
Wholesale and retail trade	1,586	3,395	534,401	1,229	4,124	1,226	34,367	18,064	26,398	18.0	17.6	7.8	18.7	21.4	18.7	65.3
Wholesale trade	386	832	243,103	220	1,205	143	14,282	2,087	8,953	36.0	33.6	11.1	15.6	47.9	24.6	78.6
Retail trade	1,200	2,563	291,298	1,009	2,919	1,083	20,085	15,977	17,445	21.5	21.3	12.6	26.1	15.1	25.9	53.2
Food stores	157	314	48,060	147	448	*143	*3,347	2,103	2,103	52.9	52.9	27.7	59.7	—	30.6	—
Automotive dealers and service stations	361	837	140,744	351	843	271	7,380	7,977	8,190	38.6	39.4	17.8	27.2	16.8	45.2	97.0
Other retail trade	682	1,412	102,494	511	1,628	669	9,358	5,897	7,152	30.7	29.8	25.3	42.3	27.4	36.5	60.0
Finance, insurance, and real estate	3,389	19,884	121,093	2,317	23,826	350	3,335	7,288	26,512	11.7	15.9	13.3	14.1	24.4	18.2	19.0
Finance	1,169	9,455	8,333	*375	*427	**	**	3,863	6,077	23.2	26.0	18.8	—	—	14.6	38.5
Insurance agents, brokers, and service	*9	*18	*4,995	—	—	—	—	*3,827	*3,827	—	—	—	—	—	—	—
Real estate	2,211	10,411	107,765	1,942	23,399	349	3,276	—402	16,608	14.9	20.5	14.9	14.4	24.8	25.0	21.3
Operators and lessors of buildings	1,460	7,394	76,155	1,370	21,543	259	2,961	—3,434	11,704	18.5	25.1	15.1	15.4	26.0	33.5	23.6
Other real estate	751	3,017	31,610	572	1,856	*90	*315	3,032	4,904	28.2	36.8	37.2	47.2	—	30.9	42.3
Services	2,111	5,851	221,897	1,673	7,712	1,001	36,369	61,223	89,160	15.9	18.0	15.5	22.9	18.7	20.1	69.5
Medical and health services	95	284	31,582	*71	*182	*85	*4,044	20,624	20,624	28.4	29.4	29.6	—	—	29.6	—
Offices of physicians	*75	*224	*25,551	*61	*158	*65	*3,057	*17,836	*17,836	—	—	—	—	—	—	—
Other medical services	*20	*60	*6,031	*10	*24	*20	*987	*2,786	*2,786	—	—	—	—	—	—	—
Legal services	253	910	77,908	172	632	253	15,122	46,521	46,521	45.5	35.0	32.2	35.7	35.0	—	—
Other services	1,763	4,657	112,407	1,430	6,898	663	17,203	14,078	22,015	18.3	19.3	21.5	25.4	25.5	29.1	69.5

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[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Nevada																
All industries	4,747	18,550	517,861	3,536	46,718	1,081	71,941	23,423	66,970	2.8	6.2	5.1	8.9	7.3	11.5	14.6
All nonfarm industries	4,502	17,303	469,770	3,291	36,473	950	68,712	37,147	64,458	3.2	6.8	4.9	9.8	7.7	11.8	15.5
Agriculture, forestry, and fishing	248	1,253	53,772	248	11,932	134	4,445	—14,617	*2,512	24.4	32.1	27.4	30.3	33.4	58.1	—
Farms	245	1,247	*48,091	245	10,245	*131	*3,229	—13,724	*2,512	24.7	32.2	—	33.0	—	58.1	—
Other	*3	*6	*5,681	*3	*1,687	*3	*1,216	*—893	—	—	—	—	—	—	—	—
Mining	*102	*369	*3,527	*102	*215	*14	*456	*—188	*20	—	—	—	—	—	—	—
Construction	322	784	90,508	295	1,229	127	7,347	6,978	6,995	45.0	38.7	14.0	68.4	36.4	25.5	—
Manufacturing	*279	*577	*17,661	*191	*871	*15	*1,980	*1,027	*1,601	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	513	1,396	141,043	425	3,211	301	17,703	11,550	13,388	28.9	31.3	12.3	26.4	17.7	39.9	42.1
Wholesale trade	*10	*38	*11,977	*10	*32	*10	*51	*877	*877	—	—	—	—	—	—	—
Retail trade	503	1,358	129,066	415	3,179	291	17,652	10,673	12,511	29.5	32.1	13.4	26.7	17.7	42.4	42.1
Food stores	*26	*76	*23,837	*26	*279	*4	*2,206	*—378	*81	—	—	—	—	—	—	—
Automotive dealers and service stations	*41	*82	*16,545	*41	*279	*41	*1,383	*599	*599	—	—	—	—	—	—	—
Other retail trade	436	1,200	88,684	348	2,621	246	14,061	10,452	11,831	33.6	36.0	18.8	32.0	22.3	45.0	55.3
Finance, insurance, and real estate	2,459	12,099	79,959	1,482	18,844	162	4,434	—4,629	15,389	11.5	13.4	15.1	13.0	40.3	25.4	17.7
Finance	693	6,409	5,539	*121	*106	—	—	361	*3,021	24.7	22.9	24.3	—	—	35.7	—
Insurance agents, brokers, and service	*10	*20	*3,098	*10	*45	*10	*1,741	**	**	—	—	—	—	—	—	—
Real estate	1,756	5,670	71,322	1,351	18,693	152	2,693	—4,991	12,367	14.9	14.6	16.5	13.1	29.2	30.7	20.1
Operators and lessors of buildings	1,443	4,178	59,109	1,302	18,606	152	2,693	—5,838	11,212	17.2	16.8	17.1	13.2	29.2	33.6	20.5
Other real estate	*313	*1,492	*2,213	*49	*87	—	—	*847	*1,155	—	—	—	—	—	—	—
Services	824	2,072	131,291	793	10,416	328	35,576	23,302	27,065	25.4	24.8	13.0	22.7	12.7	18.0	57.5
Medical and health services	*15	*38	*20,145	*15	*444	*11	*5,971	*5,383	*5,383	—	—	—	—	—	—	—
Offices of physicians	*14	*28	*7,572	*14	*48	*10	*242	*3,915	*3,915	—	—	—	—	—	—	—
Other medical services	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Legal services	*29	*98	*10,021	*20	*145	*29	*1,656	*5,079	*5,079	26.8	26.4	16.5	24.1	16.0	17.6	57.5
Other services	780	1,936	101,225	758	9,827	288	27,739	12,840	16,603							

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[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Hampshire																
All industries	3,020	11,334	267,632	2,262	13,482	1,298	38,033	32,465	45,530	5.0	17.9	10.5	17.3	16.8	14.3	24.8
All nonfarm industries	2,902	11,060	266,432	2,144	13,279	1,199	35,909	32,360	45,425	6.0	18.5	10.5	17.7	16.9	14.4	24.8
Agriculture, forestry, and fishing	*155	*419	*8,435	*138	*292	*113	*1,102	*1,104	*2,176	—	—	—	—	—	—	—
Farms	*118	*274	*1,400	*118	*203	*99	*124	*105	*105	—	—	—	—	—	—	—
Other	*37	*145	*7,035	*18	*89	*14	*978	*999	*2,071	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*219	*438	*24,330	*217	*754	*121	*3,659	*4,216	*4,248	—	—	—	—	—	—	—
Manufacturing	*29	*58	*12,507	*29	*290	*29	*5,406	*2,115	*2,115	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*33	*85	*8,287	*33	*274	*14	*121	*—165	—	—	—	—	—	—	—	—
Wholesale and retail trade	826	1,652	110,558	625	1,123	332	9,841	7,088	7,527	26.6	26.6	23.0	29.3	27.2	32.2	91.3
Wholesale trade	*16	*32	*15,378	*16	*195	*16	*3,052	*1,205	*1,224	—	—	—	—	—	—	—
Retail trade	810	1,620	95,180	609	928	316	6,789	5,883	6,303	27.2	27.2	26.1	35.1	25.5	36.0	95.4
Food stores	*212	*424	*23,205	*113	*251	*113	*303	*671	*672	—	—	—	—	—	—	—
Automotive dealers and service stations	*46	*92	*16,847	*46	*80	*46	*990	*745	*745	—	—	—	—	—	—	—
Other retail trade	552	1,104	55,328	*450	*597	*157	*5,496	4,467	*4,886	35.8	35.6	32.1	—	—	45.4	—
Finance, insurance, and real estate	1,176	6,816	42,697	758	7,492	*245	*2,499	2,383	11,288	20.8	31.7	19.6	27.4	—	19.6	31.5
Finance	381	4,092	*8,558	**	**	**	**	3,165	*5,985	42.7	51.3	—	—	—	7.0	—
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	795	2,724	34,139	757	7,463	*244	*1,729	—602	*5,303	27.1	28.4	24.6	27.5	—	41.6	—
Operators and lessors of buildings	461	1,410	22,330	461	7,033	*47	*1,310	—714	*3,721	34.5	35.3	25.1	28.7	—	42.9	—
Other real estate	*334	*1,314	*11,809	*296	*430	*197	*419	*—88	*1,582	—	—	—	—	—	—	—
Services	582	1,866	61,018	464	3,257	444	13,395	15,744	*18,178	31.1	32.3	35.3	38.3	38.1	—	—
Medical and health services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Offices of physicians	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	*33	*220	*22,285	*31	*414	*33	*4,485	*12,125	*12,125	—	—	—	—	—	—	—
Other services	549	1,646	38,733	*433	*2,843	*411	*8,930	3,619	*6,051	32.8	36.0	49.2	—	—	40.5	—

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
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[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Jersey																
All industries	34,842	125,805	4,161,296	26,813	291,028	11,364	426,358	309,948	660,264	1.4	4.5	1.9	3.0	4.8	4.0	8.2
All nonfarm industries	34,402	124,536	4,119,704	26,397	288,197	11,148	422,040	301,814	650,694	1.4	4.5	1.9	2.9	4.8	4.0	8.3
Agriculture, forestry, and fishing	557	1,531	61,248	533	3,656	*333	*7,324	11,774	*13,210	31.9	33.7	37.4	46.2	—	44.5	—
Farms	440	1,269	*41,592	*416	*2,831	*216	*4,318	8,134	*9,570	36.4	38.6	—	—	—	58.4	—
Other	*117	*262	*19,656	*117	*825	*117	*3,006	*3,640	*3,640	—	—	—	—	—	—	—
Mining	*5	*81	*141,050	*3	*6,690	—	—	*75,929	*84,891	—	—	—	—	—	—	—
Construction	2,156	4,849	348,305	1,475	6,891	894	42,578	42,436	49,356	17.5	17.4	9.2	14.7	14.9	10.5	13.1
Manufacturing	1,115	2,496	320,825	972	9,184	676	50,812	34,321	37,870	21.8	20.7	10.3	11.9	22.5	15.6	29.7
Transportation, communication, electric, gas, and sanitary services	589	1,201	57,421	589	4,768	359	15,562	9,694	9,995	33.9	33.3	27.1	22.8	34.3	49.1	50.8
Wholesale and retail trade	5,777	12,602	903,697	4,393	9,964	2,850	68,779	62,692	70,725	9.3	9.1	6.1	14.0	8.1	9.4	23.8
Wholesale trade	802	2,104	303,211	402	2,217	269	28,205	24,276	25,581	22.8	20.4	10.5	19.2	12.5	16.4	52.5
Retail trade	4,975	10,498	600,486	3,991	7,747	2,581	40,574	38,416	45,144	10.3	10.3	8.1	17.2	11.2	11.9	26.6
Food stores	672	1,433	94,618	596	1,204	316	3,574	7,765	8,221	28.4	29.1	25.7	32.8	26.9	35.5	65.0
Automotive dealers and service stations	983	2,141	194,623	890	1,254	607	6,569	10,308	10,863	23.5	24.3	16.0	30.8	22.2	24.7	47.3
Other retail trade	3,320	6,924	311,245	2,505	5,289	1,658	30,331	20,343	26,060	13.2	13.0	11.1	23.3	14.3	15.1	30.6
Finance, insurance, and real estate	17,504	84,083	1,539,051	13,389	216,810	2,251	78,245	—115,637	170,298	4.0	7.0	2.7	3.3	4.8	7.3	9.6
Finance	3,312	22,883	81,936	679	2,193	33	3,852	7,310	30,842	13.0	21.8	12.9	26.6	5.7	26.3	25.5
Insurance agents, brokers, and service	*11	*356	*383,371	*11	*1,188	*11	*33,388	*13,921	*19,583	—	—	—	—	—	—	—
Real estate	14,181	60,844	1,074,344	12,699	213,429	2,207	41,005	—136,868	120,073	4.7	5.7	3.7	3.3	6.4	8.0	10.5
Operators and lessors of buildings	13,245	57,014	1,012,891	12,393	209,954	1,985	37,659	—129,679	113,926	4.9	6.0	3.8	3.4	8.2	8.2	11.1
Other real estate	936	3,830	61,453	306	3,475	222	3,346	—8,189	6,147	23.2	23.2	22.0	26.1	46.8	41.6	16.3
Services	7,139	18,962	789,699	5,459	34,057	4,201	163,058	188,739	223,919	8.4	8.4	7.4	14.6	9.7	10.4	18.9
Medical and health services	1,026	2,726	162,335	823	4,597	827	27,185	65,444	67,956	23.7	22.0	19.7	26.5	21.5	24.9	29.6
Offices of physicians	353	678	74,697	*173	*687	201	6,832	46,306	46,306	38.4	37.1	31.0	—	32.7	32.6	—
Other medical services	673	1,848	87,638	650	3,910	626	20,353	19,138	21,650	30.3	27.4	25.5	29.0	26.7	35.8	29.6
Legal services	771	2,167	217,448	680	3,367	695	54,119	87,017	87,182	26.5	20.4	15.6	19.4	15.9	17.0	99.1
Other services	5,342	14,069	409,916	3,958	26,093	2,679	81,754	36,278	68,781	10.2	10.5	10.1	18.5	15.5	12.7	20.3

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New Mexico																
All industries	6,245	20,349	672,841	4,223	32,620	2,407	63,843	29,334	65,605	2.9	7.1	4.8	8.0	9.1	9.8	19.7
All nonfarm industries	5,780	19,350	622,856	3,780	28,284	2,051	59,312	31,712	62,403	4.1	7.8	4.5	8.8	9.5	10.0	22.6
Agriculture, forestry, and fishing	825	1,980	55,346	803	5,933	542	5,109	—4,966	*3,883	26.7	28.4	33.1	28.6	33.7	47.9	—
Farms	465	999	49,965	443	4,336	356	4,531	—2,378	*3,202	33.6	32.4	36.2	31.5	37.0	56.4	—
Other	*360	*981	*5,361	*360	*1,597	*186	*578	*—2,588	*681	—	—	—	—	—	—	—
Mining	290	1,234	25,576	*157	*2,314	*19	*3,006	4,049	*6,553	44.1	49.5	21.5	—	—	48.4	—
Construction	433	973	57,749	346	2,657	346	8,596	6,432	7,074	38.8	39.6	21.8	22.2	26.9	27.1	81.7
Manufacturing	*202	*458	*139,207	*28	*1,356	*115	*8,383	*9,206	*10,504	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*101	*216	*13,595	*101	*449	*101	*2,914	*1,824	*1,839	—	—	—	—	—	—	—
Wholesale and retail trade	561	1,693	267,998	472	2,724	470	18,089	12,069	12,889	27.4	32.8	10.8	24.5	19.4	23.8	39.9
Wholesale trade	101	215	83,322	101	704	*97	*2,649	*5,077	*5,077	84.8	79.8	21.4	49.1	—	—	—
Retail trade	460	1,478	184,676	371	2,020	373	15,440	6,992	7,812	28.2	36.0	12.9	28.3	21.8	16.6	39.9
Food stores	*49	*170	*27,278	*49	*277	*49	*2,604	*1,098	*1,228	—	—	—	—	—	—	—
Automotive dealers and service stations	94	198	88,219	92	449	94	3,879	3,385	3,443	27.8	26.7	16.9	20.3	17.1	22.4	94.0
Other retail trade	317	1,110	69,179	230	1,294	230	8,957	2,509	3,141	40.2	47.3	28.4	43.6	38.1	34.3	51.3
Finance, insurance, and real estate	2,571	9,286	46,998	1,567	11,814	349	4,697	—5,285	9,801	12.3	12.9	16.0	16.8	54.7	23.7	23.2
Finance	732	3,597	6,019	*69	*373	—	—	4,846	4,997	29.7	26.6	38.6	—	—	37.6	58.3
Insurance agents, brokers, and service	*87	*174	*3,978	—	—	*87	*1,962	*454	*454	—	—	—	—	—	—	—
Real estate	1,752	5,515	37,001	1,498	11,441	262	2,735	—10,585	4,350	18.0	16.4	17.0	17.3	62.1	32.4	23.4
Operators and lessors of buildings	1,381	4,312	30,829	1,293	11,264	*150	*853	—9,804	2,835	18.5	19.2	18.3	17.6	—	38.5	27.6
Other real estate	371	1,203	6,172	*205	*177	*112	*1,882	—781	*1,515	40.9	38.5	53.4	—	—	61.4	—
Services	1,262	4,509	66,372	749	5,363	465	13,047	6,005	13,062	21.4	29.2	19.1	20.1	25.3	30.6	75.2
Medical and health services	*57	*126	*6,494	*57	*322	*57	*1,249	*1,315	*1,315	—	—	—	—	—	—	—
Offices of physicians	*45	*90	*1,919	*45	*216	*45	*526	*694	*694	—	—	—	—	—	—	—
Other medical services	*12	*36	*4,575	*12	*106	*12	*723	*621	*621	—	—	—	—	—	—	—
Legal services	*48	*180	*14,323	*48	*190	*48	*3,031	*7,826	*7,826	—	—	—	—	—	—	—
Other services	1,157	4,203	45,555	644	4,851	360	8,767	—3,136	3,921	23.1	31.2	23.1	21.9	33.9	33.3	75.2

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[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
New York																
All industries	84,045	441,008	18,655,994	60,396	1,582,348	30,833	2,958,077	597,495	2,894,052	0.6	0.4	0.8	1.0	1.3	1.9	7.8
All nonfarm industries	80,193	431,414	18,318,796	57,616	1,546,480	28,244	2,934,392	550,863	2,827,194	0.9	0.5	0.8	1.0	1.3	1.9	7.9
Agriculture, forestry, and fishing	4,304	10,645	361,444	3,728	37,349	2,912	24,410	38,113	73,670	11.7	12.5	14.6	15.5	17.9	19.2	43.4
Farms	3,652	9,594	339,198	3,380	35,866	2,589	21,685	46,832	66,858	12.6	13.5	15.4	16.1	19.2	20.5	32.8
Other	452	1,051	*22,246	*348	*1,483	*323	*2,725	—8,719	*6,812	32.0	30.4	—	—	—	52.3	—
Mining	464	4,799	204,919	273	41,865	130	26,443	—407,580	37,705	32.4	29.7	7.7	2.2	4.8	25.4	38.3
Construction	2,608	5,343	490,898	1,651	3,844	1,161	104,310	48,978	69,147	15.7	15.7	7.5	17.2	9.9	14.6	22.4
Manufacturing	1,959	5,895	462,448	1,716	24,298	991	94,306	16,365	51,621	17.6	18.9	8.5	3.3	12.4	14.9	13.2
Transportation, communication, electric, gas, and sanitary services	426	1,474	108,549	261	47,582	216	9,900	—131,672	14,864	35.5	28.4	15.4	5.1	26.1	28.0	4.0
Wholesale and retail trade	14,298	30,962	2,992,313	10,140	20,561	7,047	177,153	176,593	197,369	5.8	6.0	3.3	7.7	7.1	5.7	18.6
Wholesale trade	2,422	5,434	1,441,616	1,301	4,503	876	53,298	58,635	64,334	14.2	13.9	4.0	9.1	8.8	9.7	15.1
Retail trade	11,953	25,482	1,547,756	8,816	15,741	6,148	123,735	117,921	132,998	6.6	6.8	5.5	9.6	9.5	7.3	25.0
Food stores	2,731	5,846	375,460	2,283	3,471	1,382	18,907	30,213	31,562	14.9	14.9	12.9	21.6	19.7	16.1	51.3
Automotive dealers and service stations	1,230	2,694	336,216	951	2,061	712	22,156	13,428	15,349	20.5	20.2	12.4	25.8	30.7	25.5	44.1
Other retail trade	7,992	17,142	836,060	5,582	10,209	4,054	82,672	74,280	86,087	8.5	8.9	7.5	12.2	11.1	8.7	30.7
Finance, insurance, and real estate	41,291	306,884	8,224,989	29,870	967,786	8,519	704,717	—353,910	853,071	2.5	8.1	1.3	1.7	2.4	3.3	3.8
Finance	8,950	106,663	2,599,871	815	18,177	532	421,779	19,278	352,424	7.3	23.7	1.4	19.7	2.3	6.0	11.0
Insurance agents, brokers, and service	565	1,459	507,315	*123	*193	*172	*4,242	64,748	69,468	32.9	30.2	1.6	—	—	4.1	0.9
Real estate	31,586	198,762	5,117,803	27,932	949,416	7,815	278,698	—437,936	431,179	3.1	6.2	2.1	1.7	4.8	4.2	3.2
Operators and lessors of buildings	29,355	189,577	4,892,508	27,101	934,039	7,588	254,304	—390,004	411,918	3.2	6.5	2.1	1.7	4.4	4.4	2.5
Other real estate	2,331	9,185	225,295	831	15,377	227	24,392	—47,932	19,261	15.0	16.6	10.5	9.4	32.2	18.5	29.6
Services	18,685	75,006	5,810,534	13,755	439,251	8,857	1,814,838	1,210,608	1,596,605	4.8	6.1	1.9	5.7	1.9	2.9	7.9
Medical and health services	2,024	7,238	927,575	1,634	10,913	1,595	316,542	154,188	171,373	14.5	10.9	6.4	13.1	7.0	11.7	19.2
Offices of physicians	927	3,388	278,610	822	2,186	734	45,222	110,657	111,699	20.5	16.0	12.6	26.7	17.2	14.2	60.5
Other medical services	1,097	3,850	648,965	812	8,727	861	271,320	43,531	59,674	20.6	15.1	7.7	15.0	7.7	21.3	20.1
Legal services	3,481	13,341	1,781,045	2,924	18,303	3,129	477,304	777,546	777,764	11.8	7.9	4.1	5.3	3.7	4.5	95.8
Other services	13,180	54,427	3,101,814	9,197	410,035	5,133	1,020,992	278,874	647,468	6.3	8.2	2.5	6.1	2.2	4.3	6.3

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Carolina																
All industries	22,801	72,420	2,479,122	18,173	114,034	10,187	215,721	240,915	333,935	1.3	3.0	3.2	5.6	5.4	6.5	12.9
All nonfarm industries	20,135	65,850	2,256,747	15,754	97,928	8,728	201,806	235,060	308,506	2.4	3.6	2.9	5.7	5.8	7.0	10.9
Agriculture, forestry, and fishing	3,222	7,916	261,936	2,975	17,975	1,781	17,680	12,900	32,474	13.6	14.4	22.2	20.3	22.5	19.9	48.0
Farms	2,668	6,570	222,375	2,419	16,106	1,459	13,915	5,855	25,429	15.1	15.7	25.3	22.3	24.7	21.6	48.0
Other	556	1,346	39,561	556	1,869	*322	*3,765	7,045	7,045	36.4	39.9	37.8	42.1	—	49.3	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	1,848	3,945	137,132	1,287	4,805	1,657	22,463	22,287	23,041	18.8	18.6	17.8	40.6	25.1	24.4	72.4
Manufacturing	1,045	2,530	180,277	811	5,938	408	23,506	25,852	27,008	24.3	25.0	17.6	24.0	20.5	23.3	52.3
Transportation, communication, electric, gas, and sanitary services	*259	*748	*8,683	*103	*1,547	*102	*1,086	*—578	*143	—	—	—	—	—	—	—
Wholesale and retail trade	4,892	11,324	1,190,824	4,019	11,706	3,187	71,934	41,115	56,378	9.8	10.0	5.3	14.6	9.2	10.9	39.2
Wholesale trade	899	2,432	354,091	538	3,581	421	20,171	17,768	19,736	23.3	24.5	8.6	20.8	17.3	20.9	74.5
Retail trade	3,993	8,892	836,733	3,481	8,125	2,766	51,763	23,347	36,642	11.3	11.4	7.1	19.4	11.3	13.2	43.8
Food stores	811	1,695	205,430	799	1,195	537	8,997	4,761	7,186	24.1	23.3	17.0	25.2	23.0	20.6	77.1
Automotive dealers and service stations	883	1,899	203,216	711	1,406	649	10,559	8,185	8,311	25.1	25.1	20.0	39.0	35.5	18.1	69.8
Other retail trade	2,299	5,298	428,087	1,971	5,524	1,580	32,207	12,401	21,145	16.1	16.2	8.2	26.5	13.3	21.4	60.6
Finance, insurance, and real estate	7,181	33,422	259,452	5,374	58,562	927	12,294	6,200	55,061	7.7	6.9	7.4	8.1	15.9	13.2	10.7
Finance	1,042	12,760	14,820	*287	*241	*25	*813	8,687	11,316	23.8	12.2	26.8	—	—	22.9	33.0
Insurance agents, brokers, and service	*365	*905	*21,669	*287	*432	*188	*3,281	*10,145	*10,485	—	—	—	—	—	—	—
Real estate	5,754	19,757	222,963	4,800	55,869	714	8,200	—12,612	33,260	8.9	7.2	7.8	8.2	15.2	17.0	11.3
Operators and lessors of buildings	4,510	15,791	175,023	4,145	54,495	603	7,062	—20,968	19,242	10.2	10.2	8.1	8.5	16.0	18.1	12.0
Other real estate	1,244	3,966	47,940	655	1,394	*111	*1,118	8,356	14,018	22.3	25.0	23.1	22.3	—	32.4	35.7
Services	4,374	12,537	440,818	3,604	15,503	2,125	68,758	133,339	139,830	11.2	12.8	8.7	15.3	11.2	13.9	26.3
Medical and health services	403	1,645	127,764	361	584	287	10,591	49,954	50,013	34.7	18.3	12.3	26.4	24.3	24.2	72.9
Offices of physicians	115	634	65,471	*87	*186	*89	*3,763	32,394	32,394	30.5	17.7	18.6	—	35.4	32.1	—
Other medical services	288	1,011	62,293	*274	*398	*198	*6,828	17,560	*17,619	47.1	27.8	16.4	—	—	35.8	72.9
Legal services	265	922	67,458	241	588	253	12,485	40,759	40,759	43.0	34.5	28.1	31.5	—	28.7	—
Other services	3,706	9,970	245,596	3,002	14,331	1,585	43,682	42,626	49,058	12.6	15.7	12.5	16.4	13.9	21.5	26.6

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**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[1]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
North Dakota																
All industries	4,818	12,484	515,004	3,802	45,185	2,376	50,496	106,104	118,209	3.2	5.3	10.8	17.6	14.1	15.0	34.2
All nonfarm industries	3,178	9,120	296,242	2,502	14,150	1,414	35,625	44,871	52,882	7.6	9.1	7.8	13.1	12.6	15.6	20.1
Agriculture, forestry, and fishing	1,510	3,504	218,762	1,370	31,430	962	14,871	60,800	65,327	18.6	16.4	25.4	25.8	39.2	26.0	84.9
Farms	1,440	3,364	218,762	1,300	31,035	962	14,871	61,233	65,327	17.3	17.0	25.4	26.1	39.2	26.0	93.4
Other	*70	*140	—	*70	*395	—	—	*—433	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*337	*748	*28,980	*248	*968	*247	*3,580	*4,270	*4,506	—	—	—	—	—	—	—
Manufacturing	*69	*207	*3,655	*69	*178	*69	*699	*—586	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*139	*278	*5,038	*139	*15	*139	*1,250	*214	*405	—	—	—	—	—	—	—
Wholesale and retail trade	342	745	136,983	342	1,432	269	8,923	8,913	9,554	29.7	27.8	14.9	24.5	14.8	18.2	70.3
Wholesale trade	*50	*137	*56,096	*50	*325	*47	*2,938	*3,673	*3,688	—	—	—	—	—	—	—
Retail trade	292	608	80,887	292	1,107	222	5,985	5,240	5,866	34.7	33.7	20.6	31.5	20.9	25.1	72.0
Food stores	*93	*186	*20,215	*93	*237	*93	*1,397	*1,361	*1,361	—	—	—	—	—	—	—
Automotive dealers and service stations	*27	*54	*15,324	*27	*50	*27	*624	*761	*761	—	—	—	—	—	—	—
Other retail trade	172	368	45,348	172	820	102	3,964	3,118	3,744	43.8	42.1	24.6	—	26.8	30.0	72.0
Finance, insurance, and real estate	1,509	5,151	51,472	993	9,294	*137	*4,668	8,285	13,482	15.6	18.4	17.8	17.4	—	28.4	25.7
Finance	*165	*655	*824	—	—	—	—	*780	*780	—	—	—	—	—	—	—
Insurance agents, brokers, and service	*25	*111	*8,696	*25	*38	*25	*4,267	*2,286	*2,286	—	—	—	—	—	—	—
Real estate	1,319	4,185	41,750	968	9,258	*112	*401	5,219	10,416	17.2	18.2	17.2	17.5	—	32.7	25.7
Operators and lessors of buildings	824	2,889	30,338	684	9,003	*107	*375	—278	3,770	21.5	23.0	17.4	17.9	—	38.7	27.4
Other real estate	*495	*1,296	*11,412	*284	*255	*5	*26	*5,495	*6,646	—	—	—	—	—	—	—
Services	712	1,853	70,114	641	1,868	553	16,505	24,188	24,935	25.4	25.5	20.0	37.0	18.8	29.1	51.4
Medical and health services	*32	*171	*33,547	*31	*212	*32	*9,280	*16,028	*16,028	—	—	—	—	—	—	—
Offices of physicians	*19	*145	*29,506	*18	*197	*19	*8,934	*13,387	*13,387	—	—	—	—	—	—	—
Other medical services	*13	*26	*4,041	*13	*15	*13	*346	*2,641	*2,641	—	—	—	—	—	—	—
Legal services	*24	*60	*5,561	*24	*20	*24	*524	*3,805	*3,805	—	—	—	—	—	—	—
Other services	656	1,622	31,006	586	1,638	*497	*6,701	4,355	*5,102	27.4	28.7	34.8	42.2	—	65.6	—

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
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[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Ohio																
All industries	41,150	182,704	5,605,472	29,812	397,785	14,548	612,512	429,927	843,178	1.2	4.6	1.6	3.5	3.4	3.7	5.5
All nonfarm industries	38,774	178,765	5,506,552	28,023	384,830	13,543	608,158	419,014	819,712	1.5	4.8	1.6	3.6	3.5	3.8	5.5
Agriculture, forestry, and fishing	2,709	6,706	126,922	2,122	14,963	1,158	7,067	14,532	28,626	14.7	15.4	21.2	20.4	29.0	22.8	38.1
Farms	2,376	5,939	98,920	1,789	12,955	1,003	4,354	10,913	23,466	15.8	16.6	25.1	22.8	28.4	23.2	42.2
Other	*333	*767	*28,002	*333	*2,008	*155	*2,713	*3,619	*5,160	—	—	—	—	—	—	—
Mining	896	12,560	206,313	418	7,938	116	9,006	−11,515	20,608	25.1	30.5	6.5	18.0	37.2	18.0	29.5
Construction	2,860	8,228	445,962	1,861	5,253	1,703	50,031	46,116	56,326	14.0	13.8	10.2	20.1	18.0	14.9	46.6
Manufacturing	1,119	2,696	231,294	913	13,410	686	33,708	3,005	20,484	22.5	21.1	18.6	10.8	26.7	26.7	18.0
Transportation, communication, electric, gas, and sanitary services	538	1,124	152,817	455	6,865	179	15,061	11,282	14,048	33.2	32.1	13.0	23.1	43.2	35.1	38.5
Wholesale and retail trade	7,131	17,279	1,916,450	5,992	18,278	4,413	109,017	104,228	118,625	8.3	7.5	3.4	8.1	7.9	8.2	23.7
Wholesale trade	1,001	2,414	1,014,757	790	6,743	682	32,863	33,762	37,977	22.6	19.3	3.8	6.6	13.7	15.6	56.6
Retail trade	6,130	14,865	901,693	5,202	11,535	3,731	76,154	70,466	80,648	9.2	8.3	6.4	12.4	10.0	9.9	24.3
Food stores	832	1,776	163,348	753	1,494	646	14,830	10,010	11,110	25.7	25.7	16.4	25.3	24.7	24.3	68.6
Automotive dealers and service stations	1,124	3,706	290,260	920	1,718	787	17,413	19,047	21,551	21.0	14.3	11.6	37.8	18.1	20.8	55.9
Other retail trade	4,174	9,383	448,085	3,529	8,323	2,296	43,911	41,409	47,987	11.7	11.4	10.0	14.9	14.2	13.4	29.2
Finance, insurance, and real estate	17,355	102,156	1,185,608	11,668	262,676	1,870	61,102	−80,141	173,293	4.3	7.8	3.5	3.9	7.1	8.8	5.9
Finance	3,496	40,740	114,648	214	996	18	16,064	38,090	61,389	13.1	13.5	12.4	38.7	7.0	18.9	30.1
Insurance agents, brokers, and service	*220	*481	*25,829	*209	*285	*209	*3,249	*5,799	*5,879	—	—	—	—	—	—	—
Real estate	13,639	60,935	1,045,331	11,245	261,395	1,743	41,789	−124,030	106,025	5.0	9.3	3.7	3.9	9.2	9.0	5.9
Operators and lessors of buildings	12,234	53,066	962,341	10,749	257,812	1,542	38,360	−118,303	91,750	5.4	10.4	3.7	4.0	8.0	8.5	6.0
Other real estate	1,405	7,869	82,990	496	3,583	201	3,429	−5,727	14,275	18.2	20.3	19.7	25.7	67.3	38.7	27.3
Services	8,542	33,955	1,339,906	6,383	68,402	4,321	327,520	342,420	411,188	7.6	7.6	4.7	14.2	4.8	8.5	18.1
Medical and health services	663	1,741	131,801	482	3,463	502	30,141	48,366	45,539	28.4	23.2	18.7	27.2	20.1	21.2	78.8
Offices of physicians	89	366	49,157	*58	*99	78	9,814	28,508	28,508	33.4	23.1	21.0	—	18.0	27.3	—
Other medical services	574	1,375	82,644	424	3,364	424	20,327	17,858	18,031	32.4	28.7	27.2	28.0	28.6	33.9	78.8
Legal services	1,294	4,668	361,451	1,037	4,780	1,130	70,438	193,981	193,981	20.1	15.3	10.5	19.4	10.0	11.3	—
Other services	6,585	27,548	846,654	4,864	60,159	2,689	226,941	102,073	170,668	9.1	9.1	5.7	16.0	5.6	8.0	18.2

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[1]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oklahoma																
All industries	15,311	57,404	2,859,781	11,472	114,588	6,686	600,471	197,366	479,729	2.1	5.4	2.5	7.8	2.1	6.5	7.2
All nonfarm industries	13,318	52,794	2,686,196	9,685	100,242	5,778	594,560	188,904	459,110	3.4	6.1	2.2	7.1	2.1	5.4	7.5
Agriculture, forestry, and fishing	2,047	4,728	208,196	1,839	16,481	960	7,637	11,149	23,306	18.4	18.3	23.4	36.2	33.3	39.7	25.0
Farms	1,995	4,610	193,595	1,787	14,344	908	5,911	8,462	20,619	18.7	18.6	24.6	39.7	38.6	44.3	25.0
Other	*52	*118	*14,601	*52	*2,137	*52	*1,726	*2,687	*2,687	—	—	—	—	—	—	—
Mining	1,262	9,475	346,530	669	19,694	144	7,232	−2,644	168,985	20.5	19.9	10.0	13.7	43.3	10.6	10.6
Construction	963	2,069	773,643	790	2,789	633	455,140	42,714	45,813	25.1	24.8	2.8	20.2	1.5	8.1	48.0
Manufacturing	268	709	81,483	*110	*1,201	*32	*5,172	−1,847	*2,334	50.3	46.2	18.9	—	—	18.5	—
Transportation, communication, electric, gas, and sanitary services	322	807	49,381	298	3,013	*140	*4,006	1,670	*4,367	43.2	40.7	22.8	41.8	—	50.3	—
Wholesale and retail trade	3,438	8,523	832,384	2,969	8,451	2,340	58,574	36,191	42,913	11.9	12.8	6.4	11.9	11.9	13.0	22.2
Wholesale trade	568	1,460	348,322	315	2,050	307	16,132	11,389	12,800	31.0	30.0	9.2	21.4	30.8	22.6*	39.4
Retail trade	2,870	7,063	484,062	2,654	4,401	2,033	42,442	24,802	30,113	13.4	14.6	9.7	14.9	12.1	18.1	26.3
Food stores	330	797	140,263	329	1,263	330	9,309	3,384	3,884	41.7	41.4	22.4	37.3	17.6	22.7	68.3
Automotive dealers and service stations	460	932	118,782	367	607	288	8,553	6,994	7,302	34.5	34.1	18.7	37.0	33.3	40.8	54.5
Other retail trade	2,080	5,334	225,017	1,958	2,531	1,415	26,580	14,424	18,927	18.4	17.9	14.5	16.9	17.0	20.5	30.1
Finance, insurance, and real estate	4,228	22,953	279,639	2,803	47,163	639	13,920	21,635	91,900	9.5	11.2	8.6	8.8	33.7	10.4	9.8
Finance	573	9,094	70,269	*113	*1,551	*32	*408	44,188	58,932	29.1	23.2	11.1	—	—	11.6	32.8
Insurance agents, brokers, and service	*101	*202	*5,547	*22	*14	*22	*344	*4,352	*4,352	—	—	—	—	—	—	—
Real estate	3,554	13,657	203,873	2,668	45,598	585	13,168	−26,905	28,616	10.6	11.2	8.2	8.9	35.5	20.6	8.9
Operators and lessors of buildings	2,699	10,928	140,405	2,126	41,962	356	6,870	−26,820	19,513	12.5	13.4	9.4	9.6	12.8	27.0	9.8
Other real estate	855	2,729	63,468	542	3,636	227	6,298	1,915	9,103	24.9	24.3	18.6	30.9	73.1	30.9	24.0
Services	2,783	8,140	308,505	1,994	17,794	1,788	48,790	88,498	100,111	14.0	16.6	12.9	28.4	17.0	17.4	45.3
Medical and health services	*102	*417	*47,085	*87	*888	*72	*7,232	*13,819	*13,819	—	—	—	—	—	—	—
Offices of physicians	*29	*100	*12,207	*15	*24	*15	*694	*6,820	*6,820	—	—	—	—	—	—	—
Other medical services	*73	*317	*34,878	*72	*862	*57	*6,538	*6,999	*6,999	—	—	—	—	—	—	—
Legal services	613	1,758	89,944	506	881	519	12,487	62,721	62,721	31.3	30.7	25.8	34.6	26.9	25.7	—
Other services	2,068	5,965	181,476	1,401	16,027	1,207	29,071	11,958	23,571	17.1	21.1	17.7	31.4	24.0	22.3	45.3

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[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[1]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[4]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Oregon																
All industries	16,559	50,265	2,085,949	13,121	152,559	7,775	255,121	219,612	342,184	2.3	6.0	3.4	3.5	6.3	7.1	5.4
All nonfarm industries	15,002	46,814	1,928,033	11,634	139,975	6,580	237,034	204,325	315,819	3.0	6.6	3.4	3.6	5.6	7.5	4.8
Agriculture, forestry, and fishing	1,873	4,085	206,715	1,803	15,626	1,441	38,830	21,688	33,018	15.7	15.7	18.9	17.9	28.7	24.7	38.6
Farms	1,557	3,451	157,916	1,487	12,584	1,195	28,087	15,487	26,365	17.0	17.1	21.9	20.3	36.7	25.1	38.0
Other	316	634	48,799	316	3,042	*246	*10,743	6,201	*6,651	43.7	43.5	37.5	37.3	—	—	—
Mining	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Construction	1,247	2,764	191,555	933	7,122	621	30,332	20,166	22,535	20.3	21.0	13.2	21.6	18.7	20.5	40.1
Manufacturing	1,222	2,604	306,963	941	8,379	523	38,817	24,519	27,299	21.4	20.1	16.1	17.4	13.1	23.5	22.8
Transportation, communication, electric, gas, and sanitary services	312	782	66,060	305	57,809	*145	*11,516	—47,214	12,802	39.9	35.3	25.1	2.2	—	42.2	—
Wholesale and retail trade	3,225	6,851	688,365	2,804	7,930	2,327	55,357	39,930	43,720	12.0	11.7	8.6	13.4	11.5	12.5	28.5
Wholesale trade	360	916	184,095	289	1,026	135	8,983	7,929	8,964	38.5	34.6	10.2	32.2	18.1	22.1	65.3
Retail trade	2,865	5,935	504,270	2,515	6,904	2,192	46,374	32,001	34,756	12.9	12.7	10.5	14.8	13.4	14.9	31.3
Food stores	347	723	107,345	277	1,024	277	9,190	4,478	4,865	36.4	35.2	19.3	28.4	20.7	24.9	71.2
Automotive dealers and service stations	416	835	158,632	346	919	248	8,006	9,396	9,638	34.4	34.3	25.7	40.0	36.0	39.9	99.0
Other retail trade	2,102	4,377	238,293	1,892	4,961	1,667	29,178	18,127	20,253	15.8	15.8	13.3	18.7	18.4	17.0	36.8
Finance, insurance, and real estate	5,657	24,811	194,124	3,659	36,585	653	5,767	8,959	42,341	7.8	12.5	10.4	9.5	29.7	19.6	12.5
Finance	1,793	10,610	38,995	352	2,849	*65	*714	16,307	19,877	18.8	26.7	23.0	38.4	—	29.8	42.6
Insurance agents, brokers, and service	*165	*468	*21,588	*165	*529	*165	*2,551	*8,251	*8,251	—	—	—	—	—	—	—
Real estate	3,599	13,733	133,541	3,142	33,207	423	2,502	—15,599	14,213	9.9	10.1	9.6	10.1	20.2	19.2	13.1
Operators and lessors of buildings	3,306	11,416	116,541	3,010	32,331	417	2,473	—14,430	11,043	10.6	11.7	9.3	10.4	20.5	22.8	13.9
Other real estate	393	2,317	17,000	*132	*876	*6	*29	—1,169	*3,170	33.8	21.1	42.3	—	—	34.3	—
Services	3,022	8,368	414,556	2,675	18,450	2,065	84,502	149,240	157,947	12.5	12.1	10.8	16.5	12.9	13.4	35.5
Medical and health services	240	1,494	110,620	224	3,070	165	23,470	45,241	47,729	33.5	35.5	21.6	49.6	22.5	25.6	55.8
Offices of physicians	118	1,211	73,879	102	1,362	113	15,954	32,301	33,422	26.7	41.9	23.6	45.7	22.6	25.2	88.1
Other medical services	*122	*283	*36,741	*122	*1,708	*52	*7,516	*12,940	*14,307	—	—	—	—	—	—	—
Legal services	554	1,777	112,981	471	1,464	538	21,145	62,981	62,981	31.6	25.4	23.7	27.1	26.8	24.3	—
Other services	2,228	5,095	190,955	1,980	13,916	1,362	39,887	41,018	47,237	15.1	15.0	15.0	18.9	20.3	20.9	42.2

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[4]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[3]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries
[1]Includes data from Puerto Rico and foreign returns
[2]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[4]: Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Pennsylvania																
All industries	49,125	228,882	7,807,454	38,692	474,285	20,661	1,183,001	492,212	1,093,168	1.1	5.9	1.5	4.1	2.7	3.2	3.9
All nonfarm industries	47,107	223,725	7,681,052	36,969	461,609	19,512	1,174,680	460,641	1,056,663	1.4	6.1	1.5	4.2	2.7	3.2	3.9
Agriculture, forestry, and fishing	2,458	5,258	158,151	2,163	14,498	1,405	14,625	34,560	43,249	17.5	18.2	21.2	20.6	28.0	25.7	36.4
Farms	2,018	5,157	126,402	1,723	12,676	1,149	8,321	31,571	36,505	19.4	20.3	24.8	22.8	38.2	29.3	44.7
Other	*440	*1,099	*31,749	*440	*1,822	*256	*6,304	*2,989	*6,744	—	—	—	—	—	—	—
Mining	790	7,294	391,995	622	37,748	329	53,044	47,295	57,225	28.9	37.0	8.8	14.0	9.9	6.3	23.9
Construction	3,903	8,750	618,921	3,023	17,610	2,430	123,305	73,823	87,841	13.5	13.8	6.3	18.9	11.5	11.5	29.1
Manufacturing	1,757	4,803	661,488	1,565	22,764	1,004	285,140	—127,156	54,822	18.9	18.4	6.7	7.0	5.3	12.1	0.6
Transportation, communication, electric, gas, and sanitary services	1,024	2,851	184,675	722	14,943	714	49,834	7,847	17,372	25.8	23.4	16.4	26.7	18.1	20.9	49.3
Wholesale and retail trade	11,072	25,093	2,946,950	9,138	45,654	6,601	230,261	166,612	190,645	6.9	7.0	3.5	19.0	5.3	7.2	34.1
Wholesale trade	2,462	6,226	1,029,071	2,213	21,609	1,521	65,799	45,696	57,435	15.4	16.6	6.2	38.4	9.6	12.1	67.6
Retail trade	8,610	18,867	1,917,879	6,923	24,045	5,080	164,471	120,916	133,210	8.1	7.9	4.8	10.6	6.7	9.1	17.3
Food stores	814	1,792	318,290	797	3,875	705	28,527	12,474	13,595	25.5	26.1	12.4	26.0	19.0	21.3	62.5
Automotive dealers and service stations	1,053	2,220	574,501	803	2,529	699	31,574	27,902	30,070	20.4	19.6	9.4	17.1	11.6	23.5	43.7
Other retail trade	6,743	14,855	1,025,079	5,323	17,642	3,676	104,370	80,540	89,545	9.6	9.4	7.0	13.5	9.0	10.9	19.6
Finance, insurance, and real estate	16,755	142,910	1,419,514	12,386	240,841	1,803	85,390	—79,485	214,730	5.1	9.5	4.1	4.6	8.5	7.2	5.6
Finance	3,319	90,358	231,027	531	6,504	19	18,509	38,705	98,628	14.3	14.8	6.2	33.9	5.4	12.0	20.0
Insurance agents, brokers, and service	*247	*512	*34,033	*158	*352	*70	*2,895	*10,333	*10,333	—	—	—	—	—	—	—
Real estate	13,189	52,040	1,154,454	11,697	233,785	1,720	63,988	—128,523	105,769	5.9	6.6	4.9	4.6	11.0	8.8	4.9
Operators and lessors of buildings	11,481	44,296	993,331	10,922	226,910	1,330	48,665	—116,682	85,024	6.6	7.2	4.9	4.6	8.7	9.2	5.1
Other real estate	1,708	7,744	161,123	775	6,875	390	15,321	—11,841	20,745	18.4	20.6	18.7	27.3	37.0	25.0	17.2
Services	11,368	31,125	1,427,762	8,975	80,427	6,375	341,402	368,716	427,584	7.1	6.9	5.5	16.3	7.0	6.6	22.1
Medical and health services	787	2,221	161,258	722	2,805	678	35,249	66,309	68,830	29.2	26.0	20.2	31.4	24.0	22.0	35.7
Offices of physicians	284	876	82,921	219	588	284	12,956	46,324	46,324	37.0	36.5	25.4	36.6	26.5	27.0	—
Other medical services	503	1,345	78,337	503	2,217	394	22,293	19,985	*22,506	40.7	36.1	31.7	38.6	34.1	38.0	—
Legal services	1,036	4,414	444,841	797	5,586	858	108,403	199,159	199,417	22.0	14.7	9.7	11.9	10.4	9.6	99.0
Other services	9,543	24,490	821,663	7,456	72,036	4,839	197,750	103,248	159,337	8.0	8.2	7.5	18.2	10.1	10.3	23.2

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[3]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[1]Includes data from Puerto Rico and foreign returns.
[2]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Rhode Island																
All industries	2,716	7,101	237,748	2,223	27,051	844	24,094	7,621	38,728	3.7	6.0	8.7	12.1	13.0	15.1	20.3
All nonfarm industries	2,716	7,101	237,748	2,223	27,051	844	24,094	7,621	38,728	3.7	6.0	8.7	12.1	13.0	15.1	20.3
Agriculture, forestry, and fishing	*61	*122	*350	—	—	—	—	*169	*169	—	—	—	—	—	—	—
Farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	*61	*122	*350	—	—	—	—	*169	*169	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	*133	*266	*20,160	*132	*379	*132	*4,258	*4,258	*4,699	—	—	—	—	—	—	—
Manufacturing	*61	*122	*268	—	—	—	—	**	**	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	582	*1,165	100,167	412	487	317	7,451	7,523	8,930	25.7	—	18.8	31.8	19.2	33.8	47.7
Wholesale trade	*43	*87	*38,296	*42	*204	*43	*4,842	*1,122	*1,266	—	—	—	—	—	—	—
Retail trade	539	*1,078	61,871	370	283	274	2,609	6,401	7,664	27.7	—	26.3	34.1	33.9	38.6	52.1
Food stores	*63	*126	*11,544	*63	*42	**	**	*939	*1,000	—	—	—	—	—	—	—
Automotive dealers and service stations	*104	*208	*24,223	*104	*144	*22	*648	*1,565	*1,565	—	—	—	—	—	—	—
Other retail trade	*372	*744	*26,104	*203	*97	*250	*1,739	*3,897	*5,099	—	—	—	—	—	—	—
Finance, insurance, and real estate	1,197	*3,756	55,374	1,073	17,252	198	2,897	−13,732	4,398	15.4	—	16.2	17.3	35.6	48.7	20.8
Finance	*49	*133	*22	**	**	—	—	*−523	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	*10	*20	*3,474	*10	*103	*10	*712	*1,960	*1,960	—	—	—	—	—	—	—
Real estate	1,138	*3,603	51,878	1,062	16,971	186	2,185	−15,169	2,438	16.4	—	16.3	17.6	38.2	40.4	21.6
Operators and lessors of buildings	1,125	*3,273	47,045	1,051	14,729	184	2,119	−10,642	2,438	16.6	—	17.4	15.7	39.3	40.4	17.6
Other real estate	*13	*330	*4,633	*11	*2,242	**	**	*−4,527	—	—	—	—	—	—	—	—
Services	682	*1,670	61,409	506	8,933	199	9,488	9,404	20,531	24.0	—	22.4	20.0	18.0	26.2	46.4
Medical and health services	*29	*119	*17,746	*24	*534	*24	*3,536	*2,303	*3,501	—	—	—	—	—	—	—
Offices of physicians	*21	*44	*13,268	*21	*137	*21	*1,799	*3,501	*3,501	—	—	—	—	—	—	—
Other medical services	*8	*75	*4,478	*3	*397	*3	*1,737	*−1,198	—	—	—	—	—	—	—	—
Legal services	*41	*256	*15,933	*31	*171	*41	*2,542	*8,400	*8,400	—	—	—	—	—	—	—
Other services	612	1,295	27,730	551	8,228	*134	*3,410	−1,299	8,630	26.6	26.2	33.6	21.7	—	46.4	51.5

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[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[1]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[3]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
South Carolina																
All industries	10,747	39,919	1,185,958	8,490	102,701	4,840	114,825	62,731	174,019	2.3	5.8	4.7	5.7	8.5	9.4	5.8
All nonfarm industries	9,900	37,638	1,056,561	7,667	93,178	4,286	108,725	48,458	155,816	3.2	6.3	4.5	5.5	8.8	9.9	5.8
Agriculture, forestry, and fishing	948	2,485	144,995	824	9,603	571	6,244	17,070	19,117	28.2	27.2	28.4	35.3	43.7	36.0	60.9
Farms	847	2,283	129,397	823	9,523	554	6,100	16,273	18,200	27.8	28.8	30.6	35.6	44.7	37.6	64.6
Other	*101	*202	*15,598	*101	*80	*17	*144	*797	*917	—	—	—	—	—	—	—
Mining	*85	*170	*6,913	*85	*116	*85	*222	*1,221	*1,221	—	—	—	—	—	—	—
Construction	1,256	2,707	110,215	900	4,211	887	28,758	14,314	16,658	22.8	22.4	20.9	32.6	27.0	26.9	35.3
Manufacturing	266	543	44,669	266	38,379	*97	*9,761	−44,261	*5,373	53.7	52.6	23.3	2.6	—	61.9	—
Transportation, communication, electric, gas, and sanitary services	*106	*354	*10,135	*106	*628	*106	*2,292	*3,051	*3,051	—	—	—	—	—	—	—
Wholesale and retail trade	2,301	5,264	483,738	1,883	5,686	1,218	27,705	27,110	30,208	14.8	14.9	9.0	15.6	12.9	17.7	37.8
Wholesale trade	233	664	146,082	233	1,363	167	7,240	7,045	7,063	33.7	30.8	16.1	25.1	26.6	28.6	81.0
Retail trade	2,068	4,600	337,656	1,630	4,323	1,051	20,465	20,065	23,145	16.1	16.5	11.8	19.3	15.3	21.7	38.0
Food stores	424	1,224	96,847	424	1,046	325	4,032	2,511	*3,154	39.4	41.8	30.1	44.7	36.0	41.0	—
Automotive dealers and service stations	219	471	80,927	202	315	*70	*2,525	3,396	3,564	41.9	39.6	20.1	26.5	—	28.2	—
Other retail trade	1,425	2,905	159,882	1,004	2,962	656	13,908	14,158	16,427	20.7	20.3	16.9	23.7	20.1	29.3	49.0
Finance, insurance, and real estate	3,333	22,593	162,655	2,345	37,254	302	5,483	−25,743	24,473	10.4	11.2	10.3	12.1	12.9	14.7	12.1
Finance	535	10,100	14,982	*129	*1,128	*7	*113	3,846	9,361	29.4	13.0	—	—	—	11.0	24.9
Insurance agents, brokers, and service	*30	*2,100	*4,871	*25	*55	*30	*290	*3,414	*3,414	—	15.5	13.1	12.5	13.6	23.0	13.6
Real estate	2,828	10,393	142,802	2,191	36,071	265	5,080	−33,003	11,698	12.0	11.6	15.8	13.1	19.4	31.8	16.4
Operators and lessors of buildings	2,213	8,042	85,277	2,115	34,611	251	2,735	−28,665	7,528	14.4	11.2	24.5	35.6	—	30.2	24.1
Other real estate	615	2,351	57,525	76	1,460	*14	*2,345	−4,338	4,170	26.0	26.7	—	—	17.3	19.5	37.9
Services	2,392	5,803	222,638	2,001	6,825	1,574	34,350	69,969	73,917	15.3	14.8	14.7	30.9	—	—	—
Medical and health services	*49	*128	*22,343	*19	*104	*34	*4,807	*11,333	*11,333	—	—	—	—	—	—	—
Offices of physicians	*48	*126	*17,263	*18	*93	*33	*2,488	*10,036	*10,036	—	—	—	—	—	—	—
Other medical services	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Legal services	519	1,538	81,380	430	358	420	12,691	40,511	40,612	35.8	33.9	29.0	37.0	35.6	32.1	96.6
Other services	1,824	4,137	118,915	1,552	6,363	1,120	16,862	18,125	21,972	18.4	17.8	19.7	33.1	22.9	23.4	38.9

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[1]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
South Dakota																
All industries [1]	5,168	15,497	573,088	4,314	23,405	3,480	56,270	60,048	79,016	3.8	8.9	11.4	14.8	15.2	15.4	24.6
All nonfarm industries	3,582	11,728	422,682	2,897	12,457	2,410	54,114	50,520	65,191	8.4	12.8	8.7	16.7	16.0	18.0	31.1
Agriculture, forestry, and fishing	1,668	3,937	150,512	1,501	11,015	1,154	2,211	9,248	13,825	17.9	16.8	41.2	27.9	31.1	33.8	29.3
Farms	1,584	3,769	150,406	1,417	10,948	1,070	2,156	9,528	13,825	18.6	17.4	41.2	26.1	31.9	33.8	31.8
Other	*84	*168	*106	*84	*67	*84	*55	*—280	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	301	606	55,425	301	1,391	231	12,355	5,044	*7,742	45.6	45.3	27.1	40.2	38.0	38.1	—
Manufacturing	*127	*338	*13,150	*127	*378	*127	*2,554	*1,615	*1,615	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*271	*643	*7,055	*188	*1,286	*271	*573	*—1,078	*23	—	—	—	—	—	—	—
Wholesale and retail trade	1,104	3,052	245,213	835	2,461	988	28,434	12,664	20,108	21.5	24.7	15.3	39.2	26.5	40.2	50.5
Wholesale trade	138	336	59,501	*38	*398	*38	*1,545	5,569	9,296	62.3	54.7	25.0	—	—	81.0	83.1
Retail trade	966	2,716	185,712	797	2,063	950	26,949	7,095	10,812	23.5	27.3	19.5	46.4	28.0	28.8	40.1
Food stores	*91	*182	*21,503	*91	*1,027	*91	*2,437	*—155	*694	—	—	—	—	—	—	—
Automotive dealers and service stations	*136	*287	*39,026	*136	*409	*120	*2,178	*—241	*288	—	—	—	—	—	—	—
Other retail trade	739	2,247	125,183	570	627	739	22,334	7,491	9,830	27.5	31.9	26.1	33.1	33.2	31.4	53.2
Finance, insurance, and real estate	1,144	5,509	38,371	829	4,999	*228	*2,180	8,307	11,360	21.8	25.6	31.5	30.2	—	37.1	45.4
Finance	*115	*2,658	*4,574	*43	*417	—	—	*3,486	*3,486	—	—	—	—	—	—	—
Insurance agents, brokers, and service	*85	*170	*8,733	*85	*11	*85	*1,542	*129	*129	—	—	—	—	—	—	—
Real estate	944	2,681	25,064	701	4,571	*143	*638	4,692	*7,745	25.3	26.5	34.0	32.9	—	48.2	—
Operators and lessors of buildings	610	1,685	13,882	525	4,206	*10	*129	614	*3,647	32.8	33.3	40.5	35.9	—	92.1	—
Other real estate	*334	*996	*11,182	*176	*365	*133	*509	*4,078	*4,098	—	—	—	—	—	—	—
Services	551	1,412	63,362	535	1,877	481	7,903	24,248	24,343	33.1	30.7	25.9	52.6	27.8	34.2	99.0
Medical and health services	*88	*204	*10,500	*88	*259	*18	*1,590	*5,726	*5,821	—	—	—	—	—	—	—
Offices of physicians	*75	*178	*7,715	*75	*232	*5	*1,425	*4,299	*4,394	—	—	—	—	—	—	—
Other medical services	*13	*26	*2,785	*13	*27	*13	*165	*1,427	*1,427	—	—	—	—	—	—	—
Legal services	*135	*424	*28,717	*119	*289	*135	*2,564	*12,862	*12,862	—	—	—	—	—	—	—
Other services	*328	*784	*24,145	*328	*1,329	*328	*3,749	*5,660	*5,660	—	—	—	—	—	—	—

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
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[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Tennessee																
All industries	22,468	84,427	3,214,648	18,233	167,866	11,883	340,952	250,789	414,138	1.7	15.0	2.5	4.8	4.8	7.5	8.7
All nonfarm industries	19,061	76,772	2,970,117	14,997	144,042	9,359	321,926	248,782	386,434	2.9	16.6	2.4	4.6	5.0	7.8	8.8
Agriculture, forestry, and fishing	3,759	8,368	279,238	3,419	24,602	2,791	21,182	3,910	31,129	13.2	13.6	18.5	19.0	21.9	34.7	26.3
Farms	3,407	7,655	244,531	3,236	23,824	2,524	19,026	2,007	27,704	14.0	14.4	20.6	19.6	23.5	37.7	29.8
Other	*352	*713	*34,707	*183	*778	*267	*2,156	*1,903	*3,424	—	—	—	—	—	—	—
Mining	159	688	61,389	146	4,778	123	12,223	6,034	7,451	55.5	53.2	14.0	30.3	6.9	14.1	55.9
Construction	868	1,875	262,245	847	10,313	523	39,721	11,018	17,856	24.4	23.0	12.8	23.0	17.6	21.1	35.1
Manufacturing	1,012	2,477	227,416	904	10,637	819	33,555	23,797	25,245	26.0	25.7	12.3	14.0	20.8	15.7	18.3
Transportation, communication, electric, gas, and sanitary services	*524	*1,218	*28,986	*524	*3,582	*269	*4,425	*3,928	*4,588	—	—	—	—	—	—	—
Wholesale and retail trade	5,102	12,904	1,400,918	4,231	11,555	3,922	94,291	67,474	78,074	9.5	10.9	4.5	9.4	8.3	9.5	27.2
Wholesale trade	478	1,467	422,589	336	1,637	292	16,990	13,111	16,974	31.3	38.8	8.6	17.8	19.6	16.9	63.8
Retail trade	4,624	11,437	978,329	3,895	9,918	3,630	77,301	54,363	61,100	10.2	11.5	6.2	10.7	9.4	11.5	22.1
Food stores	767	1,764	257,506	597	1,453	667	14,652	6,873	7,425	25.4	25.0	13.4	15.1	15.8	16.6	47.6
Automotive dealers and service stations	696	1,687	234,925	647	1,513	595	11,353	9,411	10,422	25.3	26.6	13.2	26.8	18.1	30.9	37.5
Other retail trade	3,159	7,986	485,898	2,651	6,952	2,368	51,096	38,079	43,253	13.2	15.1	10.1	14.2	13.6	14.7	27.6
Finance, insurance, and real estate	6,738	44,368	439,930	4,961	77,065	957	31,513	7,873	83,675	7.9	28.5	6.9	8.3	23.9	18.9	8.1
Finance	470	20,304	69,926	75	1,911	*46	*9,086	14,753	23,705	28.6	62.3	12.5	27.2	—	28.6	17.0
Insurance agents, brokers, and service	*282	*745	*32,867	*198	*386	*282	*2,977	*15,744	*16,539	—	—	—	—	—	—	—
Real estate	5,986	23,319	337,137	4,688	74,768	629	19,450	—22,624	53,431	8.6	9.9	7.0	6.5	38.0	18.6	9.1
Operators and lessors of buildings	4,403	18,259	248,459	4,087	71,894	412	7,424	—32,580	34,806	10.3	11.8	6.9	6.7	11.3	22.0	10.0
Other real estate	1,583	7,060	88,678	601	2,674	217	12,026	9,956	18,625	19.3	21.7	19.5	18.7	61.3	34.4	19.7
Services	4,296	12,505	504,051	3,189	25,322	2,487	103,520	126,453	155,821	11.3	12.2	9.6	14.8	10.2	15.3	32.0
Medical and health services	420	1,697	144,787	401	2,881	417	31,174	57,239	60,761	35.9	26.3	21.2	37.4	17.1	26.9	66.3
Offices of physicians	196	884	71,367	181	570	193	10,030	45,595	45,637	46.0	38.7	29.4	29.5	27.5	32.1	81.2
Other medical services	224	813	73,420	*220	*2,311	224	21,144	11,644	*15,124	54.1	35.5	30.5	—	21.7	48.9	—
Legal services	649	1,889	95,208	455	820	396	12,572	61,129	61,990	31.4	28.1	24.4	24.3	25.1	27.1	69.6
Other services	3,227	8,919	264,056	2,333	21,621	1,654	59,774	8,085	33,070	13.7	15.8	12.6	16.7	14.9	19.4	36.4

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[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Texas																
All industries	83,815	419,700	13,161,301	58,992	833,649	33,418	1,250,431	558,523	2,108,229	0.8	3.2	1.9	2.1	2.5	2.5	8.6
All nonfarm industries	74,044	394,154	12,302,577	50,922	754,199	27,202	1,197,275	560,317	2,007,920	1.3	3.5	1.9	2.0	2.5	2.6	10.2
Agriculture, forestry, and fishing	10,807	28,211	971,755	8,859	85,969	6,791	81,320	—9,134	106,998	7.4	8.1	10.5	11.1	12.6	14.9	14.3
Farms	9,771	25,546	858,724	8,070	79,450	6,216	63,156	—1,794	100,309	7.8	8.6	11.6	11.7	12.7	15.8	14.9
Other	1,036	2,665	113,031	789	6,519	575	18,164	—7,340	6,689	25.7	25.6	20.2	31.5	34.7	33.9	47.8
Mining	3,217	54,304	1,122,837	2,178	115,642	449	64,385	101,547	415,838	12.3	16.3	4.8	4.5	8.4	8.9	18.9
Construction	4,897	11,558	1,197,284	3,868	19,385	3,525	138,287	101,785	121,373	11.3	12.8	5.1	13.0	9.7	8.9	30.0
Manufacturing	1,739	6,003	1,053,029	1,380	42,771	1,061	83,384	143,870	191,827	20.2	31.3	3.1	5.0	10.9	3.8	37.7
Transportation, communication, electric, gas, and sanitary services	1,166	3,209	391,275	1,163	58,635	745	34,727	—475	19,766	22.9	22.9	5.3	5.8	15.8	14.7	28.0
Wholesale and retail trade	12,192	30,300	4,123,546	9,998	42,907	8,301	342,582	187,882	220,799	6.4	7.3	5.4	7.4	4.6	5.7	18.3
Wholesale trade	2,432	6,233	1,359,235	1,844	14,382	1,365	74,416	84,967	72,833	14.6	14.1	15.1	18.1	15.4	13.2	43.3
Retail trade	9,673	23,719	2,753,631	8,065	28,444	6,936	268,166	122,847	147,918	7.4	8.6	3.3	6.6	4.3	5.9	18.9
Food stores	1,179	2,647	315,265	1,015	3,048	898	26,857	8,641	12,547	21.8	22.0	11.0	16.2	17.1	16.3	56.8
Automotive dealers and service stations	2,666	6,195	769,493	2,158	5,026	1,650	42,425	30,299	34,305	14.9	15.6	7.3	14.2	6.9	13.9	33.0
Other retail trade	5,828	14,877	1,668,873	4,892	20,370	4,388	198,884	83,907	101,066	9.9	11.9	4.2	8.3	5.1	7.2	24.7
Finance, insurance, and real estate	37,549	248,181	2,395,993	21,950	356,298	4,905	112,232	—410,948	481,102	3.0	4.4	2.8	3.2	7.4	5.0	15.8
Finance	10,505	120,027	268,229	1,803	5,390	630	7,583	—194,317	185,795	6.9	8.2	9.5	18.5	24.6	10.4	35.3
Insurance agents, brokers, and service	1,619	4,185	226,526	1,087	2,198	896	32,739	57,249	58,219	20.1	19.0	12.6	21.1	15.5	16.5	83.9
Real estate	25,425	121,969	1,879,236	19,060	349,710	3,379	71,910	—273,980	217,068	3.9	4.7	3.0	3.2	8.9	6.9	4.7
Operators and lessors of buildings	17,292	79,888	1,302,459	14,991	331,128	2,305	51,116	—271,002	111,481	4.9	5.5	3.4	3.4	7.2	8.6	5.2
Other real estate	8,133	42,081	576,777	4,069	18,582	1,074	20,794	—2,878	105,627	8.0	9.9	6.6	13.8	25.3	11.2	10.8
Services	12,235	39,869	1,902,547	9,585	110,021	7,628	401,081	443,754	570,184	6.5	8.3	4.5	7.4	5.3	6.3	9.0
Medical and health services	1,390	4,124	449,322	1,279	9,740	1,134	105,683	162,068	168,603	18.3	15.9	10.3	12.8	11.5	13.0	13.0
Offices of physicians	667	1,800	245,381	616	2,336	546	41,740	130,781	130,806	23.1	18.8	14.1	23.3	18.1	15.3	94.8
Other medical services	723	2,324	203,941	663	7,404	588	63,943	31,307	37,797	28.2	24.3	15.3	15.2	18.0	23.6	13.0
Legal services	1,671	6,179	453,042	1,318	5,749	1,425	88,924	236,850	236,854	18.8	18.8	10.0	12.9	8.9	10.5	63.7
Other services	9,174	29,566	1,000,183	6,968	94,532	5,069	206,474	44,816	164,707	8.0	10.4	6.0	8.5	8.0	9.8	9.5

[1]This estimate should be used with caution because of the small number of sample returns on which it was based.
[2]The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[4]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[5]Includes data from Puerto Rico and foreign returns.
[6]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[7]Less than 0.05 percent.
[8]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1] Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Utah																
All industries	8,343	206,874	938,313	5,798	106,834	3,162	100,271	—75,244	94,745	2.1	27.7	6.3	9.2	11.6	9.8	13.7
All nonfarm industries	7,857	205,278	902,015	5,320	99,890	2,735	97,432	—75,418	89,954	3.1	28.0	6.5	9.4	11.9	10.0	14.0
Agriculture, forestry, and fishing	487	1,618	39,718	487	7,081	438	3,006	340	*4,959	35.8	37.3	37.6	45.9	44.8	49.7	—
Farms	476	1,596	36,298	476	6,944	427	2,839	172	*4,791	36.6	37.8	40.2	46.8	47.2	51.4	—
Other	*11	*22	*3,420	*11	*137	*11	*167	*168	*168	—	—	—	—	—	—	—
Mining	*393	*66,622	*23,396	*92	*324	*8	*9,254	*—16,107	*452	—	—	—	—	—	—	—
Construction	770	2,031	157,076	474	4,039	644	12,793	6,264	10,846	28.4	33.1	18.7	40.0	29.1	35.2	44.2
Manufacturing	*148	*663	*37,731	*148	*1,343	*60	*7,311	*521	*2,842	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*90	*181	*1,986	*90	*4,827	—	—	*—4,313	*137	—	—	—	—	—	—	—
Wholesale and retail trade	1,248	3,157	286,821	868	4,868	983	27,687	11,324	16,973	20.5	20.1	11.1	20.4	23.7	22.6	48.0
Wholesale trade	279	884	114,614	179	2,069	82	5,406	4,841	6,648	44.5	44.8	14.6	29.6	13.7	24.4	80.1
Retail trade	969	2,273	172,207	689	2,799	901	22,279	6,483	10,325	23.7	22.5	16.9	28.2	29.3	34.0	59.6
Food stores	*130	*260	*25,693	*130	*251	*130	*5,981	*3,801	*3,801	—	—	—	—	—	—	—
Automotive dealers and service stations	75	172	65,652	71	845	*67	*5,342	1,552	1,569	34.9	30.7	28.5	50.7	—	36.3	77.5
Other retail trade	764	1,841	81,462	488	1,703	704	10,956	1,130	4,955	28.5	26.8	20.9	39.1	24.7	31.1	59.9
Finance, insurance, and real estate	3,774	122,376	241,803	2,404	50,451	570	7,478	—82,141	22,320	9.4	34.1	20.0	14.5	30.2	16.1	21.1
Finance	1,462	90,176	29,179	539	1,504	*11	*153	—31,863	8,303	19.4	45.4	27.6	34.6	—	22.6	42.8
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	2,312	32,200	212,624	1,865	48,947	559	7,325	—50,278	14,017	13.1	27.1	22.5	14.9	30.6	22.7	21.8
Operators and lessors of buildings	1,880	27,653	132,297	1,659	47,867	353	3,819	—51,657	10,309	14.9	30.2	10.9	15.2	15.2	28.3	22.8
Other real estate	432	4,547	80,327	206	1,080	*206	*3,506	1,379	3,708	36.0	58.5	57.5	64.4	—	35.9	51.7
Services	1,433	10,226	149,782	1,233	33,801	459	32,742	6,868	26,216	19.1	29.9	11.8	17.9	14.1	19.8	18.8
Medical and health services	*50	*160	*16,806	*50	*137	*50	*2,830	*9,413	*9,413	—	—	—	—	—	—	—
Offices of physicians	*50	*160	*16,806	*50	*137	*50	*2,830	*9,413	*9,413	—	—	—	—	—	—	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	*53	*307	*24,694	*53	*385	*53	*5,169	*12,829	*12,829	—	—	—	—	—	—	—
Other services	1,330	9,759	108,282	1,130	33,279	356	24,743	—15,374	13,974	20.4	31.3	12.6	18.2	15.9	27.3	18.8

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[2]The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[3]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[4]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[5]Includes data from Puerto Rico and foreign returns.
[6]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[7]Less than 0.05 percent.
[8]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Vermont																
All industries	2,160	6,282	173,763	1,619	7,930	843	17,253	16,822	21,117	7.4	11.6	8.0	17.1	21.0	19.7	37.3
All nonfarm industries	1,944	5,850	154,180	1,403	5,305	627	15,823	17,972	19,473	8.5	13.0	7.3	12.3	22.3	21.1	34.7
Agriculture, forestry, and fishing	*216	*432	*19,583	*216	*2,625	*216	*1,430	*950	*1,644	—	—	—	—	—	—	—
Farms	*216	*432	*19,583	*216	*2,625	*216	*1,430	*950	*1,644	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	*175	*350	*14,997	*87	*144	*87	*3,669	*1,388	*1,407	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade	655	1,315	91,873	484	1,425	303	8,674	3,147	3,306	28.5	28.4	14.8	36.9	18.4	26.4	73.7
Wholesale trade	*25	*55	*26,582	*25	*300	*25	*2,844	*399	*399	—	—	—	—	—	—	—
Retail trade	630	1,260	65,281	439	1,125	*278	*3,830	2,748	*2,907	29.7	29.7	27.9	46.9	—	30.9	—
Food stores	*103	*206	*20,126	*103	*327	*103	*693	*814	*814	—	—	—	—	—	—	—
Automotive dealers and service stations	*104	*208	*12,202	*104	*150	*16	*1,088	*167	*196	—	—	—	—	—	—	—
Other retail trade	*423	*846	*32,953	*232	*548	*159	*2,049	*1,767	*1,897	—	—	—	—	—	—	—
Finance, insurance, and real estate	681	3,101	20,049	523	3,366	—	—	7,210	8,484	27.3	25.0	21.7	17.6	—	34.6	42.0
Finance	*137	*1,630	*2,955	—	—	—	—	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service	—	—	—	—	—	—	—	*2,887	*2,899	—	—	—	—	—	—	—
Real estate	544	1,471	17,094	523	3,366	—	—	—	—	—	—	—	—	—	—	—
Operators and lessors of buildings	456	1,207	14,391	435	3,365	—	—	4,323	*5,565	32.1	30.1	23.1	17.6	—	38.3	—
Other real estate	*88	*264	*2,703	*88	*1	—	—	2,559	*3,801	35.0	31.7	21.4	17.6	—	35.3	—
Services	*433	*1,084	*27,261	*329	*370	*237	*5,480	*1,764	*1,764	—	—	—	—	—	—	—
Medical and health services	*16	*48	*4,321	*16	*44	*16	*822	*6,127	*6,296	—	—	—	—	—	—	—
Offices of physicians	*16	*48	*4,321	*16	*44	*16	*822	(3)*	—	—	—	—	—	—	—	—
Other medical services	—	—	—	—	—	—	—	(3)*	—	—	—	—	—	—	—	—
Legal services	*16	*32	*3,426	—	—	*16	*523	*1,349	*1,349	—	—	—	—	—	—	—
Other services	*401	*1,004	*19,512	*313	*326	*205	*4,135	*4,778	*4,947	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
*United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Virginia																
All industries	20,411	184,990	2,403,823	15,100	183,945	8,812	282,566	210,684	395,778	1.5	55.1	2.9	4.3	7.5	5.8	7.2
All nonfarm industries	18,217	178,698	2,288,447	13,112	170,480	7,335	260,189	212,616	380,583	2.3	57.1	2.6	4.4	6.5	5.9	7.3
Agriculture, forestry, and fishing	2,481	7,198	119,917	2,208	13,853	1,564	22,440	—677	16,703	14.5	15.8	32.6	22.5	70.8	31.2	32.5
Farms	2,194	6,292	117,376	1,988	13,465	1,477	22,377	—1,932	15,095	15.6	17.0	33.3	22.8	71.0	33.6	33.1
Other	*287	*906	*2,541	*220	*188	*87	*63	*1,255	*1,608	—	—	—	—	—	—	—
Mining	247	584	140,443	113	14,439	107	16,248	20,746	22,003	40.1	34.6	15.2	17.1	18.1	23.0	57.4
Construction	1,725	3,646	243,031	721	8,010	1,126	35,710	18,528	26,351	17.4	17.6	11.4	44.8	22.3	21.7	24.8
Manufacturing	227	596	83,091	225	1,779	77	11,013	10,602	11,056	43.6	41.7	25.9	36.5	23.2	27.1	70.0
Transportation, communication, electric, gas, and sanitary services	*273	*1,526	*7,326	*207	*1,567	*70	*499	*—2,566	*48	—	—	—	—	—	—	—
Wholesale and retail trade	3,893	8,476	691,899	3,330	8,834	2,507	59,159	36,867	46,914	10.3	10.5	7.7	13.8	11.9	10.9	34.0
Wholesale trade	233	561	165,596	233	1,972	158	8,600	10,444	10,751	32.8	29.0	15.6	29.4	21.8	21.8	56.8
Retail trade	3,660	7,915	526,303	3,097	6,862	2,349	50,559	26,423	36,163	10.9	11.2	9.4	15.8	13.7	13.0	35.0
Food stores	510	1,087	92,077	494	639	377	3,890	4,436	4,933	32.1	33.0	25.2	29.0	30.5	34.0	62.4
Automotive dealers and service stations	533	1,137	156,029	451	924	369	8,975	7,697	9,197	26.7	26.1	18.9	37.7	21.1	25.6	79.9
Other retail trade	2,617	5,691	278,197	2,152	5,299	1,603	37,694	14,290	22,033	13.6	13.9	13.8	19.4	17.6	17.9	41.3
Finance, insurance, and real estate	7,748	151,590	633,104	5,340	115,461	1,188	31,357	—46,070	82,936	6.0	67.3	5.4	5.2	6.1	9.9	8.7
Finance	1,963	16,805	31,453	*181	*288	**	**	5,772	23,950	15.4	15.8	19.4	—	—	20.6	41.3
Insurance agents, brokers, and service	*15	*30	*3,553	*15	*28	*15	*88	*874	*874	—	—	—	—	—	—	—
Real estate	5,770	134,755	598,098	5,144	115,145	1,171	30,533	—52,716	58,112	7.0	75.7	5.7	5.2	9.4	11.4	7.6
Operators and lessors of buildings	4,845	131,118	471,365	4,586	112,405	1,040	26,257	—52,025	45,440	7.8	77.6	5.9	5.3	9.6	13.2	8.0
Other real estate	925	3,637	126,733	558	2,740	131	4,276	—691	12,672	21.6	24.2	16.3	29.3	32.9	24.1	23.3
Services	3,817	11,364	485,012	2,855	20,202	2,173	106,140	173,254	189,787	10.8	10.4	8.5	14.0	10.7	11.3	23.3
Medical and health services	443	1,245	68,269	337	1,515	322	9,313	50,787	52,481	30.7	27.7	26.0	68.9	30.3	29.0	66.8
Offices of physicians	325	987	71,812	*224	*1,243	*275	*5,943	46,637	47,580	36.0	31.9	30.4	—	—	31.5	97.2
Other medical services	*118	*258	*16,457	*113	*272	*47	*3,370	*4,130	*4,901	—	—	—	—	—	—	—
Legal services	352	1,554	151,922	305	1,697	352	35,375	83,487	83,487	30.1	20.1	16.6	18.4	17.0	17.0	—
Other services	3,022	8,565	244,821	2,313	16,990	1,499	61,452	39,000	53,759	12.6	13.0	11.8	15.4	16.0	17.3	24.9

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
*United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
*Less than 0.05 percent.
*Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Washington																
All industries	24,288	122,756	2,788,881	17,559	178,556	8,673	432,496	258,162	453,255	1.6	8.0	2.3	4.7	3.7	4.8	8.6
All nonfarm industries	22,262	117,755	2,592,459	15,678	150,013	7,238	404,289	263,232	414,848	2.1	8.4	2.3	5.2	3.7	4.8	11.2
Agriculture, forestry, and fishing	2,682	6,635	241,619	2,471	31,648	1,704	38,452	13,792	48,348	13.2	13.0	14.2	13.8	20.1	21.9	16.0
Farms	2,024	5,001	196,402	1,883	28,543	1,435	28,207	4,930	38,409	15.4	15.1	16.5	14.9	23.9	26.4	16.5
Other	658	1,634	45,217	588	3,105	269	10,245	8,862	9,939	28.4	27.7	25.3	33.1	37.1	31.8	51.0
Mining	*444	*5,935	*18,565	*117	*251	*116	*2,258	*—6,328	*8,311	—	—	—	—	—	—	—
Construction	1,354	2,891	525,425	802	8,520	738	118,068	50,549	53,363	19.7	18.8	5.9	8.7	7.8	7.3	33.0
Manufacturing	810	1,807	168,173	799	5,058	530	28,684	9,869	14,418	26.7	27.4	17.9	25.0	22.6	28.4	46.1
Transportation, communication, electric, gas, and sanitary services	285	570	96,978	285	2,459	194	14,053	6,860	*7,569	43.3	43.3	10.8	30.2	5.3	31.8	—
Wholesale and retail trade	3,047	7,561	655,723	2,734	8,075	1,940	64,515	51,681	58,442	12.3	13.6	7.6	12.3	9.6	14.3	22.2
Wholesale trade	721	1,894	203,165	625	2,138	419	19,963	17,079	18,960	25.7	26.2	14.3	20.5	16.3	17.5	40.5
Retail trade	2,326	5,667	452,558	2,109	5,937	1,521	44,552	34,602	39,482	14.5	16.3	9.7	15.3	12.5	19.8	26.7
Food stores	114	308	45,646	114	321	114	3,292	1,097	1,484	62.4	68.4	22.5	29.8	23.8	31.9	91.3
Automotive dealers and service stations	338	720	146,304	257	985	238	9,393	7,099	7,228	25.2	24.7	14.0	33.8	15.7	19.7	98.7
Other retail trade	1,874	4,639	260,608	1,738	4,631	1,169	31,867	26,406	30,770	17.1	19.2	15.2	18.4	17.1	25.0	28.6
Finance, insurance, and real estate	12,096	79,606	472,863	7,696	96,331	1,146	9,824	—11,041	94,332	4.5	9.3	5.4	8.8	12.1	9.5	10.6
Finance	3,789	43,988	52,877	418	776	*149	*906	9,280	33,264	10.8	16.1	11.3	38.9	—	12.5	33.6
Insurance agents, brokers, and service	*82	*184	*3,430	*12	*50	*12	*540	*2,121	*2,121	—	—	—	—	—	—	—
Real estate	8,225	35,454	416,556	7,266	95,505	985	8,378	—22,442	58,947	6.0	8.2	6.1	6.9	11.9	13.3	9.7
Operators and lessors of buildings	7,272	28,927	305,346	6,944	91,529	901	6,596	—34,241	38,146	6.6	7.3	6.3	7.1	13.2	13.8	10.0
Other real estate	953	6,527	111,210	322	3,976	84	1,782	11,799	20,801	20.0	32.7	15.8	37.1	28.1	28.5	37.1
Services	3,568	17,751	609,515	2,655	26,214	2,305	158,634	152,778	168,472	11.4	36.9	6.7	15.8	7.1	9.2	20.7
Medical and health services	422	1,215	138,631	325	2,775	420	34,003	46,811	47,421	29.3	22.6	15.7	23.7	14.9	18.9	84.9
Offices of physicians	129	526	75,697	101	590	127	17,958	30,019	30,019	26.5	22.8	19.0	31.4	17.7	23.0	—
Other medical services	293	689	62,934	224	2,185	293	16,045	16,892	17,402	40.7	36.1	26.6	29.0	25.1	34.2	84.9
Legal services	613	2,031	140,463	521	1,419	613	31,924	65,050	65,050	28.2	21.5	16.4	17.9	18.9	17.3	—
Other services	2,533	14,505	330,421	1,809	22,020	1,272	92,707	40,817	56,001	14.3	45.1	8.9	18.6	9.5	13.4	21.2

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[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries
[3]Includes data from Puerto Rico and foreign returns
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5——Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[1]: Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
West Virginia																
All industries	7,388	45,820	532,440	4,525	21,109	3,058	69,314	99,210	110,252	3.1	9.3	5.6	13.2	8.4	10.8	24.7
All nonfarm industries	6,958	44,922	523,863	4,095	19,509	2,759	68,047	100,331	109,802	3.6	9.8	5.7	13.9	8.5	10.8	27.9
Agriculture, forestry, and fishing	*430	*898	*8,577	*430	*1,600	*299	*1,267	*—1,121	*450	—	—	—	—	—	—	—
Farms	*430	*898	*8,577	*430	*1,600	*299	*1,267	*—1,121	*450	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	2,690	29,481	57,796	1,158	5,447	986	6,158	9,821	13,123	11.3	15.0	25.5	37.5	41.9	42.1	59.5
Construction	*24	*68	*32,933	*24	*670	*24	*6,231	*2,178	*2,330	—	—	—	—	—	—	—
Manufacturing	*229	*812	*55,727	*115	*2,803	**	**	*9,026	*9,034	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*372	*2,655	*7,897	*70	*78	*69	*1,325	*2,838	*2,838	—	—	—	—	—	—	—
Wholesale and retail trade	965	2,163	198,756	707	2,324	710	15,675	10,805	12,522	18.9	19.5	12.3	21.0	17.7	16.8	49.9
Wholesale trade	52	106	37,195	*50	*405	*50	*2,494	2,546	*2,820	41.1	40.4	27.9	—	—	—	—
Retail trade	913	2,057	161,561	657	1,919	660	13,181	8,259	9,702	20.0	20.5	14.8	23.6	20.4	18.4	57.9
Food stores	*72	*144	*9,576	*72	*133	*72	*459	*625	*625	—	—	—	—	—	—	—
Automotive dealers and service stations	303	696	75,143	118	419	219	2,923	3,934	4,186	33.7	34.8	23.9	34.3	33.3	29.1	—
Other retail trade	538	1,217	76,842	467	1,367	369	9,799	3,700	4,891	27.5	28.3	24.2	31.9	26.9	29.5	67.1
Finance, insurance, and real estate	1,596	7,209	34,661	1,128	4,575	*265	*2,390	13,468	15,845	15.5	20.3	26.4	34.1	—	33.7	43.9
Finance	304	3,805	9,737	*61	*24	*56	*740	6,018	6,537	40.5	36.1	54.3	—	—	48.5	89.2
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	1,292	3,404	24,944	1,065	4,551	*209	*1,650	7,450	9,308	17.3	17.4	30.5	24.2	—	48.0	50.3
Operators and lessors of buildings	1,012	2,712	13,568	899	3,844	*96	*480	1,957	3,569	20.0	19.9	18.7	27.8	—	22.1	58.3
Other real estate	*280	*692	*11,376	*166	*707	*113	*1,170	*5,493	*5,739	—	—	—	—	—	—	—
Services	1,082	2,536	135,973	897	3,612	703	25,493	52,395	54,111	20.5	18.9	15.1	32.8	18.0	17.8	54.3
Medical and health services	*46	*191	*32,265	*45	*284	*46	*5,759	*14,508	*14,508	—	—	—	—	—	—	—
Offices of physicians	*33	*165	*26,987	*32	*271	*33	*5,483	*12,973	*12,973	—	—	—	—	—	—	—
Other medical services	*13	*26	*3,278	*13	*133	*13	*276	*1,535	*1,535	—	—	—	—	—	—	—
Legal services	*170	*491	*39,185	*157	*352	*170	*8,742	*22,941	*22,941	—	—	—	—	—	—	—
Other services	866	1,854	64,523	695	2,976	487	10,992	14,946	18,662	24.0	23.5	23.1	39.3	35.3	26.9	54.3

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[2]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Includes data from Puerto Rico and foreign returns.
[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[5]Less than 0.05 percent.
[6]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation Number of partnerships	Depreciation Amount	Payroll Number of partnerships	Payroll Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2] Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wisconsin																
All industries	20,326	69,443	1,928,184	15,073	117,851	7,049	174,379	281,951	377,056	1.7	4.3	2.9	5.5	6.0	4.8	6.6
All nonfarm industries	18,445	60,992	1,757,754	11,782	101,390	4,768	168,169	249,661	336,579	3.3	5.3	3.0	5.7	6.2	4.9	6.8
Agriculture, forestry, and fishing	4,173	9,245	190,414	3,583	18,647	2,392	10,168	37,490	45,862	11.6	11.7	18.4	19.5	27.3	20.4	28.9
Farms	3,881	8,451	170,430	3,291	16,461	2,281	6,210	32,290	40,477	12.1	12.3	17.4	21.3	25.8	21.6	29.5
Other	*292	*794	*19,984	*292	*2,186	*111	*3,958	*5,200	*5,385	—	—	—	—	—	—	—
Mining	*102	*206	*5,995	*24	*358	*24	*1,327	*2,932	*3,122	—	—	—	—	—	—	—
Construction	1,507	3,396	302,800	1,145	4,365	522	27,239	16,622	30,353	20.0	20.3	10.9	31.6	22.7	22.9	13.1
Manufacturing	544	1,144	91,985	484	1,690	308	13,910	16,472	16,608	34.5	32.9	18.6	21.8	18.8	22.4	99.1
Transportation, communication, electric, gas, and sanitary services	*377	*988	*27,311	*377	*3,350	*134	*3,841	*—1,281	*1,378	—	—	—	—	—	—	—
Wholesale and retail trade	3,338	7,603	584,042	2,343	7,802	1,602	47,514	34,199	37,133	12.3	12.9	7.4	10.3	11.8	12.1	38.9
Wholesale trade	787	1,765	199,438	439	2,661	339	11,485	11,822	13,047	27.6	28.2	14.2	13.2	20.8	23.3	80.9
Retail trade	2,551	5,838	364,604	1,904	5,141	1,263	36,129	22,377	24,086	14.2	15.0	9.3	14.4	14.3	14.6	34.1
Food stores	178	358	53,772	178	347	89	3,435	3,045	3,099	46.4	46.1	23.2	34.8	29.2	26.0	99.1
Automotive dealers and service stations	172	373	84,795	172	410	161	3,707	3,211	3,259	21.8	21.8	18.4	22.5	21.6	23.4	82.9
Other retail trade	2,201	5,107	226,037	1,554	4,384	1,013	28,987	16,121	17,728	16.1	17.0	13.6	16.9	17.8	19.3	36.0
Finance, insurance, and real estate	7,414	38,961	408,763	4,701	62,780	568	6,452	83,067	140,359	7.1	8.5	4.8	6.2	16.3	4.9	8.0
Finance	1,810	18,546	120,148	263	1,091	*19	*241	101,119	106,068	17.4	15.6	5.4	57.1	—	4.3	32.7
Insurance agents, brokers, and service	*166	*410	*10,357	*88	*43	*88	*438	*1,514	*1,520	—	—	—	—	—	—	—
Real estate	5,438	20,005	278,258	4,350	61,646	459	5,773	—19,566	32,771	8.5	9.7	6.5	6.3	17.2	16.4	8.4
Operators and lessors of buildings	4,338	16,052	248,089	3,878	61,146	454	4,991	—24,178	25,050	9.5	10.8	6.3	6.3	14.8	17.3	8.2
Other real estate	1,100	3,953	30,169	472	500	*5	*782	4,612	7,721	23.4	25.5	32.8	41.4	—	41.9	57.6
Services	2,871	7,900	336,874	2,436	18,849	1,501	63,828	92,450	102,240	13.6	12.5	10.6	22.2	11.4	13.0	29.2
Medical and health services	224	868	80,359	211	1,048	200	12,309	29,498	29,634	49.4	31.6	27.6	34.9	23.8	32.1	54.8
Offices of physicians	*61	*433	*32,429	*48	*83	*37	*2,999	*15,277	*15,277	—	—	—	—	—	—	—
Other medical services	*163	*435	*47,931	*163	*965	*163	*9,310	*14,221	*14,357	—	—	—	—	—	—	—
Legal services	253	939	69,399	229	841	231	17,738	41,900	41,900	33.9	24.3	17.7	17.1	—	17.1	—
Other services	2,394	6,093	167,116	2,005	16,960	1,070	33,781	21,052	30,706	15.5	15.4	14.9	24.6	18.2	21.8	29.6

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[3]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[4]Includes data from Puerto Rico and foreign returns.
[5]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[6]Less than 0.05 percent.
[7]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation Number of partnerships	Depreciation Amount	Payroll Number of partnerships	Payroll Amount	Net income (less deficit)	Net income	Coefficient of variation (Percent)[2] Number of— Partnerships	Number of— Partners	Business receipts[3]	Depreciation	Payroll	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wyoming																
All industries	3,280	17,146	277,674	2,740	16,973	1,895	34,697	—150,745	52,848	4.2	29.9	7.7	10.1	12.7	19.1	22.7
All nonfarm industries	2,999	16,249	264,433	2,459	13,918	1,755	33,631	—144,182	52,216	5.7	30.5	8.2	11.7	13.1	19.3	23.4
Agriculture, forestry, and fishing	281	897	13,241	281	3,055	140	1,066	—6,563	*632	36.9	37.6	29.2	30.4	34.6	59.2	—
Farms	281	897	13,241	281	3,055	140	1,066	—6,563	*632	36.9	37.6	29.2	30.4	34.6	59.2	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	*160	*583	*38,102	*86	*1,636	*87	*10,311	*—140,692	*5,030	—	—	—	—	—	—	—
Construction	*171	*470	*25,158	*166	*867	*171	*2,709	*—1,669	*814	—	—	—	—	—	—	—
Manufacturing	*4	*8	*1,382	*4	*378	*4	*158	*—518	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*71	*213	*17	*71	*150	—	—	*—225	—	—	—	—	—	—	—	—
Wholesale and retail trade	759	1,675	94,677	689	2,381	498	7,362	7,710	8,507	22.6	23.8	15.6	18.2	19.7	18.5	36.2
Wholesale trade	*106	*229	*31,838	*36	*652	*6	*1,196	*2,765	*2,954	—	—	—	—	—	—	—
Retail trade	653	1,446	62,839	653	1,729	492	6,166	4,945	5,553	25.7	27.4	23.6	16.8	23.3	27.1	40.7
Food stores	*15	*30	*6,982	*15	*287	*15	*1,287	*1,147	*1,147	—	—	—	—	—	—	—
Automotive dealers and service stations	*186	*372	*34,202	*186	*1,064	*188	*2,460	*1,278	*1,461	—	—	—	—	—	—	—
Other retail trade	452	1,044	21,655	452	378	*291	*2,419	2,522	*2,945	32.8	35.3	33.1	37.7	—	—	—
Finance, insurance, and real estate	848	10,920	33,478	545	3,207	117	2,552	—35,486	9,097	21.4	45.3	25.5	24.5	49.5	23.3	34.1
Finance	370	9,738	5,271	*97	*173	*3	*33	—37,615	4,222	36.7	50.8	37.5	—	—	35.7	36.2
Insurance agents, brokers, and service	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Real estate	478	1,182	28,207	448	3,034	*114	*2,519	2,149	4,875	29.2	25.5	29.7	25.8	—	31.9	42.2
Operators and lessors of buildings	438	1,057	11,816	418	2,934	*84	*641	779	*2,952	31.6	28.5	27.8	26.7	—	—	—
Other real estate	*38	*125	*16,391	*30	*100	*30	*1,878	*1,370	*1,923	—	—	—	—	—	—	—
Services	988	2,380	71,609	896	5,299	878	10,539	28,678	28,968	21.2	21.2	27.0	26.9	25.0	35.1	48.1
Medical and health services	*15	*60	*8,468	*15	*31	*15	*593	*4,733	*4,733	—	—	—	—	—	—	—
Offices of physicians	*15	*60	*6,468	*15	*31	*15	*593	*4,733	*4,733	—	—	—	—	—	—	—
Other medical services	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Legal services	*186	*367	*23,107	*186	*375	*186	*3,034	*11,498	*11,498	—	—	—	—	—	—	—
Other services	787	1,933	42,034	697	4,893	677	6,912	10,447	*12,737	23.3	23.6	33.9	26.9	29.4	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[2]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.
[3]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[4]Includes data from Puerto Rico and foreign returns.
[5]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.
[6]Less than 0.05 percent.
[7]Less than $500.

Table 2.5—Partners, Receipts, and Net Income, by State and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[2]	Depreciation: Number of partnerships	Depreciation: Amount	Payroll: Number of partnerships	Payroll: Amount	Net income (less deficit)	Net income	CV (Percent)[1]: Number of— Partnerships	CV: Number of— Partners	CV: Business receipts[2]	CV: Depreciation	CV: Payroll	CV: Net income	CV: Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
District of Columbia																
All industries	5,112	54,478	1,308,817	3,838	150,063	2,206	177,371	156,547	315,772	8.5	5.7	5.4	8.1	7.7	7.5	9.1
All nonfarm industries	5,112	54,478	1,308,817	3,838	150,063	2,206	177,371	156,547	315,772	8.5	5.7	5.4	8.1	7.7	7.5	9.1
Agriculture, forestry, and fishing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Farms	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	*50	*775	*2,905	*50	*800	—	—	*200	*368	—	—	—	—	—	—	—
Construction	*10	*30	*21,417	*3	*112	*6	*1,518	*2,287	*2,478	—	—	—	—	—	—	—
Manufacturing	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*23	*106	*32,550	*23	*21,730	*22	*5,044	*—5,339	*712	—	—	—	—	—	—	—
Wholesale and retail trade	576	1,255	122,479	502	647	502	8,947	10,618	11,013	32.0	31.9	20.1	40.8	24.8	32.5	30.8
Wholesale trade	*17	*62	*7,441	*17	*45	*16	*301	*1,684	*1,956	—	—	—	—	—	—	—
Retail trade	559	1,193	115,038	485	602	486	8,646	8,934	9,057	32.8	33.3	21.1	43.6	25.4	34.4	89.0
Food stores	*83	*168	*4,312	*83	*43	*83	*429	*158	*281	—	—	—	—	—	—	—
Automotive dealers and service stations	*89	*178	*24,952	*89	*42	*89	*1,725	*903	*903	—	—	—	—	—	—	—
Other retail trade	387	849	85,774	*313	*517	314	8,492	7,873	7,873	40.3	40.9	24.8	—	30.4	38.9	—
Finance, insurance, and real estate	3,430	48,299	644,185	2,316	110,653	971	40,053	—45,888	97,268	10.6	6.2	8.3	10.6	15.4	13.7	10.0
Finance	694	28,879	21,856	*27	*195	*7	*2,004	—41,997	15,069	26.2	6.2	21.6	—	—	26.2	17.3
Insurance agents, brokers, and service	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—	—
Real estate	2,734	19,416	619,556	2,287	110,444	962	36,728	—4,122	81,968	11.9	12.7	8.6	10.6	16.6	15.6	12.1
Operators and lessors of buildings	2,505	16,962	576,627	2,251	108,356	947	35,356	661	76,242	12.4	11.4	9.0	10.7	17.1	16.4	12.7
Other real estate	229	2,454	42,929	*36	*2,088	*15	*1,372	—4,983	*5,726	44.7	63.6	28.8	—	—	—	—
Services	1,023	4,013	485,281	944	16,121	705	121,809	194,669	203,933	20.1	14.4	8.8	20.0	9.7	9.7	31.2
Medical and health services	167	443	52,946	*142	*1,809	*97	*16,383	15,315	*15,625	47.1	38.7	33.3	—	—	—	—
Offices of physicians	*70	*236	*25,955	*45	*164	*70	*4,995	*13,841	*13,841	—	—	—	—	—	—	—
Other medical services	*97	*207	*26,991	*97	*1,645	*27	*11,388	*1,474	*1,784	—	—	—	—	—	—	—
Legal services	359	2,009	328,466	359	3,688	359	80,500	171,016	171,016	29.5	16.4	10.1	11.1	9.6	10.6	—
Other services	497	1,561	103,869	443	10,624	249	24,926	8,338	17,292	32.3	29.1	23.2	29.0	28.3	40.2	32.1

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

[1]This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in columns 1 through 9 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

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

[3]Includes data from Puerto Rico and foreign returns.

[4]United States totals in this table and in table 2.4 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 2.4 and 2.5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.

[5]Less than 0.05 percent.

[6]Less than $500.

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

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries

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

Industry	All active partnerships: Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	1,096,441	5,370,236	157,572,880	321,363	13,279,152	150,174	2,948,846	800,759	12,346,003	912,317	11,086,857	10,422,811
Agriculture, forestry, and fishing	121,337	342,934	12,909,758	11,392	201,573	11,190	144,602	76,834	730,058	108,094	1,102,523	1,014,820
Farms	106,653	305,960	11,560,523	5,779	64,545	8,480	111,270	67,626	695,124	93,309	1,010,018	891,986
Field crop	42,681	119,663	4,344,571	1,993	29,719	3,244	45,745	26,797	302,449	35,606	471,555	718,423
Vegetable and melon	3,745	11,450	632,410	*134	*5,699	502	6,455	2,197	20,689	3,258	40,289	56,470
Fruit and tree nut	9,714	41,409	792,298	847	13,868	868	11,101	5,358	75,863	8,783	74,299	—2,337
Beef cattle feedlots	778	5,941	214,068	21	1,312	*56	*1,634	512	6,717	446	6,565	—5,954
Beef cattle, except feedlots	24,481	64,183	2,570,212	1,391	16,377	1,045	12,183	16,129	164,186	22,577	184,945	—103,282
Hogs, sheep, and goats	5,584	13,122	498,368	*179	*1,772	*264	*1,924	3,269	15,989	4,882	37,776	46,879
Dairy farms	13,947	33,198	1,758,603	439	4,018	1,648	19,723	10,472	90,599	12,694	161,438	198,954
Poultry and eggs	1,763	4,277	466,034	195	3,728	217	1,471	1,185	7,185	1,620	15,103	3,164
General livestock, except animal specialty	*231	*621	*34,684	—	—	*5	*9	*77	*832	*231	*970	*2,365
Animal specialty	1,583	5,112	58,783	*194	*936	*328	*1,547	555	5,249	1,352	7,364	—24,219
Other	2,146	6,984	190,492	386	7,116	303	9,498	1,075	5,366	1,660	9,714	1,523
Agricultural services, forestry, and fishing	14,684	36,974	1,349,235	5,613	117,028	2,710	33,332	9,208	34,934	12,785	92,505	122,834
Mining	17,812	360,777	5,258,499	4,132	167,854	2,072	34,142	4,263	122,965	10,208	448,917	—46,926
Oil and gas extraction	14,671	343,234	3,499,036	2,968	91,257	1,363	18,595	2,837	86,749	8,150	249,318	619,339
Other mining	3,141	17,543	1,759,463	1,164	76,597	709	15,547	1,426	36,216	2,058	199,599	—666,265
Construction	60,390	138,409	13,108,707	22,552	539,956	15,805	255,688	32,455	194,424	43,451	243,890	1,139,001
General contractors	21,947	54,160	9,278,993	7,054	223,380	5,616	92,077	13,760	171,833	14,490	152,654	613,676
Special trade contractors	38,395	84,153	3,822,764	15,473	314,992	10,189	163,611	18,682	22,530	28,936	91,039	523,547
Plumbing, heating, and air conditioning	4,941	11,039	633,810	1,716	32,313	1,147	18,510	2,721	2,861	4,027	8,599	68,711
Painting, paper hanging, and decorating	5,260	11,380	294,685	1,583	29,988	1,316	19,336	1,938	1,397	3,394	4,924	62,042
Masonry, stonework, tile setting, and plastering	5,194	10,945	433,165	2,646	55,182	1,101	18,468	2,044	1,633	4,111	8,114	74,599
Contractors, not elsewhere classified	23,000	50,789	2,461,104	9,528	197,509	8,625	109,297	11,979	16,639	17,404	69,402	318,195
Contractors not allocable	*48	*96	*6,950	*25	*1,584	—	—	*13	*61	*25	*197	*1,778
Manufacturing	30,767	82,891	7,979,481	9,828	470,523	8,562	152,169	15,235	99,176	26,044	308,468	470,054
Lumber and wood products, except furniture	6,564	15,979	1,444,806	2,042	68,477	1,697	30,445	3,818	22,858	5,741	65,466	109,102
Printing, publishing, and allied industries	4,883	12,056	582,619	1,366	79,287	1,068	19,285	1,958	5,052	3,109	12,632	95,335
Machinery, except electrical	2,209	4,884	485,727	893	36,543	934	17,602	1,299	9,333	2,119	12,805	44,530
Other manufacturing industries	17,111	49,972	5,466,329	5,527	286,236	4,663	84,837	8,160	61,933	15,075	215,563	221,087
Transportation, communication, electric, gas, and sanitary services	16,860	49,079	2,542,612	7,575	312,305	3,976	46,905	9,817	126,052	13,631	381,442	—98,021
Transportation	13,364	36,365	2,001,255	5,913	238,393	3,257	39,214	7,961	96,583	11,314	214,164	64,676
Trucking and warehousing	8,164	19,860	1,038,287	4,124	181,979	2,263	30,496	5,381	29,600	6,818	76,566	57,169
Other transportation	5,200	16,505	962,968	1,789	56,414	994	8,718	2,580	66,983	4,496	137,598	7,507
Communication, electric, gas, and sanitary services	3,496	12,714	541,357	1,662	73,912	719	7,691	1,856	29,469	2,517	167,278	—162,697
Wholesale and retail trade	195,014	468,773	46,073,078	106,289	2,791,623	49,154	643,023	99,834	305,915	154,375	490,357	2,409,252
Wholesale trade	32,381	83,886	16,011,459	13,779	582,805	7,654	156,090	15,815	87,194	22,048	133,573	704,315
Retail trade	162,371	384,167	30,032,594	92,306	2,207,570	41,322	483,823	83,826	218,418	132,057	356,139	1,703,295
Building materials, hardware, garden supply, and mobile home dealers	8,545	20,672	2,168,348	5,534	149,250	3,245	41,087	5,607	20,995	7,036	26,928	158,645
General merchandise stores	4,274	9,837	915,394	2,526	66,902	1,244	15,638	1,988	6,635	3,466	8,461	53,318
Food stores	21,684	48,964	5,912,641	13,145	348,309	5,397	66,695	10,060	24,969	19,076	52,017	239,669
Grocery stores	14,687	33,351	4,938,987	9,461	271,685	3,641	49,282	7,011	18,527	12,613	36,744	176,995
Other food stores	6,997	15,613	973,654	3,684	76,624	1,756	17,413	3,049	6,442	6,263	15,273	62,674
Automotive dealers and service stations	26,080	58,470	7,675,019	14,742	329,772	6,121	81,521	14,573	50,910	21,346	54,664	347,800
Motor vehicle dealers	5,920	13,067	3,376,782	3,032	116,406	1,352	24,178	4,089	29,195	4,287	17,658	104,287
Gasoline service stations	13,507	30,171	3,351,918	8,246	143,264	3,098	37,867	6,031	8,928	11,153	24,101	160,600
Other automotive dealers	6,653	15,232	1,148,319	3,464	70,102	1,671	19,478	4,453	12,787	5,906	12,905	82,913
Apparel and accessory stores	11,663	28,504	1,456,942	6,610	127,398	3,307	38,734	8,404	14,676	6,313	14,746	108,924
Furniture and home furnishings stores	11,138	26,732	1,831,725	6,236	129,106	3,109	42,623	6,017	13,314	9,103	17,724	130,347
Eating places	23,829	67,025	3,653,341	16,638	570,917	5,483	58,951	13,438	37,294	20,235	85,165	243,304
Drinking places	7,996	18,628	549,659	5,012	68,612	2,063	19,522	4,128	9,609	7,126	15,554	45,264
Liquor stores	4,730	10,226	1,017,914	3,095	43,045	1,349	10,954	2,873	7,785	4,162	9,661	53,126
Other retail trade	42,432	95,009	4,653,611	18,768	374,259	10,004	110,098	18,738	32,231	32,194	71,219	322,898
Wholesale and retail trade not allocable	*282	*720	*29,025	*204	*1,248	*178	*3,110	*193	*303	*270	*645	*1,842

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	All active partnerships: Number of— Partnerships	Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Amount	Payments to partners: Number of partnerships	Amount	Interest paid: Number of partnerships	Amount	Depreciation: Number of partnerships	Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
Finance, insurance, and real estate	**446,988**	**3,250,369**	**37,632,363**	**58,605**	**2,001,359**	**22,081**	**545,151**	**268,825**	**9,570,652**	**297,400**	**5,998,739**	**−2,256,511**
Finance	106,676	1,412,207	5,568,751	3,471	588,349	5,042	223,184	32,354	735,178	14,284	68,157	54,521
Banking, and credit agencies other than banks	2,756	15,855	551,243	761	33,917	468	9,069	1,256	29,664	1,181	5,552	42,916
Security, commodity brokers, and services	2,441	23,708	2,461,756	867	518,817	518	141,059	694	265,953	676	11,290	207,742
Holding and investment companies	101,681	1,372,644	2,555,752	2,043	35,615	4,056	73,056	30,404	439,561	12,427	71,315	−196,137
Insurance agents, brokers, and service	8,410	25,965	2,291,915	4,938	206,212	1,913	50,879	3,235	10,866	5,411	11,790	512,049
Real estate	331,700	1,812,197	29,771,697	50,196	1,206,807	15,106	271,088	231,235	8,924,608	277,705	5,898,782	−2,835,081
Operators and lessors of buildings	273,444	1,519,658	23,922,092	42,801	976,762	10,897	177,198	203,138	8,095,138	251,188	5,697,610	−2,730,215
Lessors, other than buildings	25,637	131,266	539,386	920	4,825	965	3,924	9,513	140,695	14,780	56,923	60,834
Real estate agents, brokers, and managers	17,478	77,813	1,660,113	4,682	140,753	2,212	60,178	9,341	184,084	7,307	57,150	−38,959
Other real estate	15,141	83,460	3,650,106	1,793	84,467	1,032	29,787	9,244	504,491	4,429	85,109	−128,741
Services	**207,248**	**676,915**	**32,056,952**	**100,977**	**6,793,516**	**37,341**	**1,126,888**	**95,484**	**1,096,517**	**160,689**	**2,114,488**	**7,802,576**
Hotels and other lodging places	14,917	69,360	3,066,658	6,093	488,702	2,709	37,323	12,406	433,328	13,622	358,517	−62,225
Motels, motor hotels, and tourist courts	6,153	37,915	1,551,371	5,278	253,739	1,426	21,676	7,188	203,402	7,465	187,345	5,328
Other lodging places	6,754	31,445	1,535,287	2,814	234,963	1,283	15,647	5,218	229,926	6,157	171,172	−67,553
Personal services	22,666	52,274	1,239,128	11,379	204,121	5,840	76,278	9,558	17,158	19,543	59,761	192,330
Laundries, dry cleaning, and garment services	7,211	15,905	447,259	3,520	81,142	1,817	16,823	4,281	8,254	6,493	30,309	47,937
Beauty shops	6,205	13,361	222,065	3,567	54,377	1,833	23,754	2,554	2,099	5,281	7,262	38,828
Barber shops	2,461	5,696	95,494	995	17,855	*686	*13,038	*308	*680	1,842	1,983	22,481
Other personal services	6,789	17,312	474,310	3,297	50,747	1,504	22,663	2,415	6,125	5,927	20,207	83,083
Business services	32,292	102,370	2,416,771	8,934	282,357	4,537	77,381	15,395	315,016	23,564	898,770	−101,033
Automobile repair and services	21,219	48,452	1,519,879	6,639	112,900	4,671	56,792	10,901	36,174	17,425	96,927	182,359
Automobile repair shops	14,969	30,964	1,021,675	4,886	76,987	3,838	49,173	7,040	9,771	12,475	19,724	133,253
General automobile repair shops	8,899	18,103	571,917	2,490	37,078	2,257	25,015	3,779	4,678	7,496	10,914	67,318
Other automobile repair	6,070	12,861	449,758	2,396	39,909	1,579	24,158	3,261	5,093	4,979	8,810	45,935
Automobile parking and other services	6,250	15,488	498,204	1,753	35,913	835	9,619	3,861	26,403	4,950	77,203	49,106
Miscellaneous repair services	8,630	18,869	428,216	2,151	26,472	1,732	19,695	3,907	3,922	7,228	10,059	74,416
Amusement and recreation services, including motion pictures	16,162	81,494	1,689,856	5,711	291,616	2,448	36,811	5,594	78,073	11,021	346,272	−196,585
Medical and health services	18,884	62,627	5,862,781	15,101	1,267,018	3,312	196,496	8,551	80,311	15,521	98,078	1,993,158
Offices of physicians	8,968	30,630	3,196,198	7,439	579,932	1,000	104,738	3,275	10,440	7,273	27,576	1,557,201
Other medical and health services	10,016	31,797	2,666,583	7,662	687,086	2,312	91,758	5,276	69,871	8,548	70,502	435,857
Legal services	26,909	93,311	8,482,601	23,622	1,928,408	3,710	226,457	10,875	21,210	22,552	100,820	4,131,342
Engineering and architectural services	5,584	14,164	1,492,299	2,555	344,418	783	43,103	2,611	6,339	3,710	14,235	261,016
Accounting, auditing, and bookkeeping services	9,926	35,211	4,083,117	7,831	1,582,319	3,025	263,669	4,789	17,661	8,215	48,041	1,156,962
Certified public accountants	6,668	27,590	3,786,222	5,819	1,487,455	2,288	218,941	3,740	16,755	5,753	44,601	1,058,220
Other accounting, auditing, and bookkeeping services	3,258	7,621	296,895	2,012	94,864	737	44,728	1,049	906	2,462	3,440	98,732
Other services	30,049	100,783	1,757,648	8,961	265,185	4,574	90,883	10,897	87,325	18,188	83,008	172,838
Nature of business not allocable	*25	*89	*13,430	*13	*433	*13	*78	*12	*244	*25	*33	*564

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 2 partners: Number of— Partnerships	Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Amount	Payments to partners: Number of partnerships	Amount	Interest paid: Number of partnerships	Amount	Depreciation: Number of partnerships	Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	**684,011**	**1,368,022**	**79,019,233**	**221,882**	**5,100,539**	**98,504**	**1,327,876**	**373,858**	**3,819,264**	**538,850**	**3,943,555**	**5,808,728**
Agriculture, forestry, and fishing	**88,046**	**172,092**	**8,175,087**	**7,906**	**124,680**	**5,920**	**56,968**	**55,834**	**430,534**	**76,675**	**676,841**	**809,557**
Farms	74,786	149,572	7,258,539	3,724	47,977	4,202	48,206	48,560	406,966	66,936	615,801	691,200
Field crop	29,413	58,826	2,725,784	1,174	14,692	1,803	23,594	19,078	184,900	25,479	293,607	489,985
Vegetable and melon	2,238	4,476	338,260	*111	*5,188	*205	*2,929	1,444	9,108	2,149	18,563	35,806
Fruit and tree nut	5,372	10,744	408,538	388	5,071	268	2,091	3,202	28,113	5,031	30,268	51,123
Beef cattle feedlots	581	1,162	124,064	*5	*209	*18	*420	402	3,898	362	4,293	−4,116
Beef cattle, except feedlots	17,748	35,496	1,713,161	979	10,675	470	6,753	12,232	102,682	16,419	111,736	−70,473
Hogs, sheep, and goats	4,160	8,320	350,506	*178	*1,522	*161	*1,142	2,256	11,402	3,616	24,892	28,424
Dairy farms	11,385	22,770	1,184,832	392	3,140	898	9,306	8,318	55,950	10,415	112,657	156,297
Poultry and eggs	1,332	2,664	251,392	*121	*1,524	*112	*874	858	5,498	1,217	10,304	−1,381
General livestock, except animal specialty	*153	*306	*33,323	—	—	*5	*9	*76	*787	*153	*897	*2,377
Animal specialty	961	1,922	48,177	*94	*235	*151	*903	*318	*1,660	884	4,526	−3,149
Other	1,443	2,886	80,502	284	5,721	*111	*375	476	1,778	1,211	3,848	8,307
Agricultural services, forestry, and fishing	11,260	22,520	916,548	4,182	76,583	1,718	18,782	7,174	23,568	9,739	60,840	118,357
Mining	**6,281**	**12,562**	**2,393,037**	**1,705**	**70,228**	**737**	**10,421**	**1,974**	**52,092**	**3,716**	**211,095**	**373,984**
Oil and gas extraction	4,629	9,258	1,277,371	1,047	27,594	452	5,417	1,305	34,883	2,435	68,508	459,681
Other mining	1,652	3,304	1,115,666	658	42,634	285	5,004	669	17,209	1,281	142,587	−85,717
Construction	**51,486**	**102,972**	**8,503,782**	**19,357**	**436,016**	**12,590**	**174,893**	**27,070**	**112,737**	**37,970**	**162,903**	**813,574**
General contractors	17,518	35,036	5,348,409	5,694	160,961	4,428	57,062	10,966	94,272	12,449	86,218	341,333
Special trade contractors	33,920	67,840	3,148,423	13,638	273,471	8,262	117,931	16,092	18,404	25,496	76,488	470,453
Plumbing, heating, and air conditioning	4,506	9,012	554,648	1,484	27,450	1,040	13,453	2,481	2,456	3,592	7,585	59,019
Painting, paper hanging, and decorating	4,669	9,338	234,297	1,391	27,167	981	12,871	1,680	1,241	3,034	4,168	56,275
Masonry, stonework, tile setting, and plastering	4,895	9,790	341,327	2,523	48,151	991	18,128	1,841	1,326	3,812	6,892	65,535
Contractors, not elsewhere classified	19,850	39,700	2,018,151	8,240	170,703	5,250	75,469	10,093	13,381	15,058	57,843	289,634
Contractors not allocable	*48	*96	*6,950	*25	*1,584	—	—	*13	*61	*25	*197	*1,778
Manufacturing	**23,173**	**46,346**	**4,903,625**	**6,965**	**302,151**	**6,034**	**81,213**	**11,333**	**55,804**	**19,800**	**220,394**	**296,667**
Lumber and wood products, except furniture	4,993	9,986	844,272	1,710	51,478	1,355	19,083	2,868	15,948	4,249	46,002	78,085
Printing, publishing, and allied industries	3,726	7,452	332,773	942	47,211	831	12,561	1,508	3,213	2,341	8,417	60,078
Machinery, except electrical	1,864	3,728	358,803	712	29,759	801	12,650	1,017	8,521	1,774	9,003	18,876
Other manufacturing industries	12,590	25,180	3,367,777	3,601	173,703	3,047	36,899	5,910	28,122	11,436	158,972	129,628
Transportation, communication, electric, gas, and sanitary services	**12,708**	**25,416**	**1,843,220**	**5,040**	**181,906**	**3,235**	**35,008**	**7,622**	**61,921**	**10,699**	**169,511**	**103,933**
Transportation	10,402	20,804	1,291,960	4,837	142,330	2,710	30,746	6,398	44,327	8,858	123,527	65,545
Trucking and warehousing	6,867	13,734	727,749	3,419	111,788	1,870	25,082	4,622	17,421	5,748	55,779	55,023
Other transportation	3,535	7,070	564,211	1,418	30,544	840	5,664	1,776	26,906	3,110	67,749	10,522
Communication, electric, gas, and sanitary services	2,306	4,612	351,260	1,203	39,576	525	4,262	1,234	17,594	1,841	45,984	38,388
Wholesale and retail trade	**162,565**	**325,130**	**30,526,857**	**88,978**	**1,828,032**	**36,984**	**414,767**	**92,952**	**202,625**	**128,806**	**334,173**	**1,712,907**
Wholesale trade	25,440	50,880	9,123,362	10,374	335,348	5,539	94,578	12,200	48,343	17,584	81,907	462,090
Retail trade	136,921	273,842	21,484,045	76,398	1,491,436	31,345	318,197	70,637	153,992	111,030	251,694	1,249,218
Building materials, hardware, garden supply, and mobile home dealers	6,630	13,660	1,409,705	4,128	88,061	2,276	23,369	4,540	14,532	5,602	16,899	102,822
General merchandise stores	3,460	6,920	518,441	1,872	32,289	757	9,579	1,452	3,581	2,754	4,812	25,538
Food stores	18,341	36,682	4,237,713	11,212	237,323	3,983	41,148	8,015	16,964	15,930	38,534	189,686
Grocery stores	12,194	24,388	3,455,680	7,905	176,188	2,449	27,985	5,125	13,494	10,515	25,965	136,003
Other food stores	6,147	12,294	782,033	3,307	61,135	1,534	13,163	2,790	5,470	5,415	12,569	53,683
Automotive dealers and service stations	22,267	44,794	6,154,209	12,724	256,293	4,604	57,967	12,208	36,179	18,030	39,965	292,278
Motor vehicle dealers	5,215	10,430	2,342,437	2,566	74,898	1,047	15,688	3,558	18,454	3,611	9,213	79,687
Gasoline service stations	12,057	24,114	2,904,512	7,566	127,961	2,622	31,904	5,765	7,533	9,951	20,479	141,109
Other automotive dealers	5,125	10,250	907,260	2,590	53,434	935	10,395	3,285	10,192	4,468	10,273	71,482
Apparel and accessory stores	10,067	20,134	1,044,699	5,724	88,649	2,394	23,147	5,761	8,964	7,262	10,128	77,462
Furniture and home furnishings stores	9,643	19,286	1,180,055	5,245	80,183	2,468	27,566	5,207	10,020	7,673	13,723	94,815
Eating places	18,299	36,598	2,190,099	13,000	361,721	4,037	41,551	10,537	23,950	15,940	56,080	148,116
Drinking places	6,919	13,838	442,429	4,161	49,943	1,518	12,120	3,661	7,623	8,126	12,020	43,073
Liquor stores	4,251	8,502	855,905	2,688	35,215	1,201	9,849	2,570	6,403	3,762	8,158	44,639
Other retail trade	36,714	73,428	3,450,790	15,844	265,759	8,107	71,881	16,066	23,776	27,931	51,375	230,789
Wholesale and retail trade not allocable	*204	*408	*19,450	*204	*1,248	*100	*1,992	*115	*290	*192	*572	*1,599

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 2 partners: Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
Finance, insurance, and real estate	194,874	389,748	11,318,733	23,930	481,868	8,357	137,169	122,282	2,551,348	148,600	1,492,015	47,619
Finance	32,737	65,474	959,857	1,739	38,695	1,752	28,775	12,361	152,525	7,372	23,692	138,749
Banking, and credit agencies other than banks	1,626	3,256	72,588	611	9,195	398	5,869	845	9,638	751	2,388	15,530
Security, commodity brokers, and services	1,023	2,046	120,979	334	6,776	*27	*1,182	211	7,296	401	923	6,826
Holding and investment companies	30,088	60,172	766,292	794	22,724	1,339	21,724	11,305	135,591	6,220	20,381	117,591
Insurance agents, brokers, and service	8,427	12,854	950,399	3,936	96,914	1,224	25,924	2,618	9,250	4,248	7,416	202,725
Real estate	155,710	311,420	9,408,477	18,253	346,057	5,381	82,470	107,303	2,389,565	134,980	1,460,907	−294,865
Operators and lessors of buildings	129,905	259,810	6,518,799	13,612	218,662	3,243	30,463	94,790	2,039,667	121,339	1,365,826	−329,556
Lessors, other than buildings	8,906	17,812	194,735	312	787	394	1,184	3,245	38,762	8,134	22,419	31,732
Real estate agents, brokers, and managers	10,377	20,754	915,704	3,643	97,246	1,430	37,207	5,332	63,846	5,593	25,057	64,923
Other real estate	6,522	13,044	1,779,239	686	29,342	314	13,616	3,936	247,290	1,914	48,602	−62,953
Services	146,868	293,732	11,444,417	69,003	1,875,980	24,547	407,317	64,779	351,987	114,572	876,911	2,888,285
Hotels and other lodging places	9,074	18,148	1,216,351	4,683	138,862	1,228	11,320	7,623	127,692	8,439	123,414	79,524
Motels, motor hotels, and tourist courts	5,005	10,010	535,343	3,028	78,605	516	6,263	4,341	61,622	4,653	53,639	29,187
Other lodging places	4,069	8,138	681,008	1,655	60,257	712	5,057	3,282	66,070	3,786	59,775	50,337
Personal services	19,449	38,898	900,254	9,414	149,719	4,606	51,829	7,757	12,560	16,670	42,994	159,504
Laundries, dry cleaning, and garment services	8,059	12,118	306,641	2,625	55,302	1,256	12,315	3,332	5,658	5,364	21,265	41,838
Beauty shops	5,671	11,742	197,621	3,269	49,930	1,655	16,909	2,375	1,924	5,024	6,634	36,502
Barber shops	1,920	3,840	70,781	762	13,225	*454	*7,235	*231	*507	1,378	1,199	20,365
Other personal services	5,599	11,198	325,011	2,638	31,262	1,241	15,370	1,819	4,471	4,904	13,896	60,798
Business services	21,581	43,162	1,152,286	8,665	147,628	3,022	35,808	9,395	88,163	15,303	252,930	80,767
Automobile repair and services	18,569	37,138	1,217,158	5,905	93,430	3,995	44,116	9,289	23,429	15,456	65,665	160,831
Automobile repair shops	13,955	27,930	911,473	4,536	68,716	3,350	38,367	8,514	8,872	11,715	18,025	126,063
General automobile repair shops	8,606	17,212	543,038	2,453	34,399	2,143	22,685	3,640	4,592	7,290	10,468	88,452
Other automobile repair	5,350	10,718	368,435	2,083	34,317	1,207	15,682	2,874	4,280	4,435	7,556	39,611
Automobile parking and other services	4,604	9,208	305,685	1,369	24,714	645	5,749	2,775	14,557	3,741	47,640	34,768
Miscellaneous repair services	7,582	15,164	340,545	1,811	22,097	1,397	16,732	3,494	3,254	6,412	6,237	63,606
Amusement and recreation services, including motion pictures	9,715	19,430	761,181	3,843	99,344	1,366	11,972	3,564	19,846	6,998	74,190	45,761
Medical and health services	12,339	24,679	2,127,022	9,658	385,058	2,077	83,039	5,506	28,056	10,593	38,933	816,737
Offices of physicians	5,337	10,674	1,039,146	4,507	151,988	641	34,557	2,055	4,533	4,588	11,290	553,863
Other medical and health services	7,002	14,004	1,087,876	5,151	233,070	1,436	48,482	3,451	23,523	8,005	27,643	262,854
Legal services	15,850	31,700	1,664,404	13,463	296,865	1,478	39,465	5,750	5,824	12,882	21,762	798,593
Engineering and architectural services	3,926	7,852	451,836	1,705	61,583	529	14,731	1,624	3,098	2,398	6,231	101,115
Accounting, auditing, and bookkeeping services	6,254	12,508	579,903	4,609	169,286	1,442	51,030	2,869	2,680	5,122	8,221	219,526
Certified public accountants	3,651	7,302	454,836	3,098	124,053	976	28,552	2,012	2,268	3,161	6,434	171,233
Other accounting, auditing, and bookkeeping services	2,603	5,206	125,067	1,511	45,233	*468	*22,478	857	414	1,961	1,787	48,293
Other services	22,527	45,054	1,033,477	7,247	112,108	3,407	47,275	7,708	37,365	14,299	34,234	134,241
Nature of business not allocable	*12	*24	*10,475	—	—	—	—	*12	*244	*12	*12	*302

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 3 partners: Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	164,039	492,117	22,983,447	43,989	1,595,081	24,831	516,919	94,522	1,677,795	121,444	1,558,985	1,711,954
Agriculture, forestry, and fishing	19,845	58,935	2,485,671	1,690	33,696	2,994	36,371	12,516	119,987	16,499	203,097	218,305
Farms	17,784	53,352	2,244,045	779	13,539	2,322	27,686	11,186	113,890	14,813	184,630	206,508
Field crop	7,504	22,812	771,934	305	4,929	763	9,900	4,581	49,643	5,940	85,144	131,194
Vegetable and melon	723	2,169	188,862	—	—	*168	*2,928	328	3,723	556	10,303	22,160
Fruit and tree nut	1,863	5,589	176,748	*130	*3,764	253	3,564	791	8,090	1,751	15,031	14,251
Beef cattle feedlots	*123	*369	*37,085	*5	*145	*39	*1,046	*36	*799	*40	*915	*−1,888
Beef cattle, except feedlots	3,845	11,535	530,676	219	1,913	*279	*2,014	2,564	32,810	3,347	38,494	−4,545
Hogs, sheep, and goats	989	2,967	67,565	—	—	*77	*532	886	3,564	834	7,635	849
Dairy farms	1,835	5,505	258,488	*42	*793	555	5,837	1,444	12,131	1,580	22,760	33,091
Poultry and eggs	220	660	185,830	*55	*1,283	*8	*129	*205	*1,076	206	2,388	5,342
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—
Animal specialty	*290	*870	*7,702	*23	*713	*100	*470	*198	*761	*290	*827	*−2,244
Other	*292	*876	*39,155	911	20,157	*89	*1,268	*215	*1,283	*269	*3,133	*7,498
Agricultural services, forestry, and fishing	1,861	5,583	221,626	672	8,683	1,330	8,057	1,330	6,097	1,686	18,467	9,797
Mining	2,089	6,267	759,784	437	54,073	380	6,849	598	31,579	1,589	82,030	160,231
Oil and gas extraction	1,658	4,974	478,039	256	38,585	217	3,558	338	27,078	1,144	59,565	136,883
Other mining	431	1,293	281,725	181	15,488	163	5,491	260	4,501	425	22,465	23,348
Construction	6,140	18,420	2,148,749	2,292	65,776	2,152	47,374	3,739	21,236	4,019	35,267	180,064
General contractors	2,860	8,580	1,706,839	938	34,519	*801	16,266	1,851	18,620	1,451	25,754	132,313
Special trade contractors	3,280	9,840	439,910	1,354	31,257	1,251	29,108	1,888	2,416	2,568	9,513	47,751
Plumbing, heating, and air conditioning	259	777	49,795	*56	*3,308	*12	*582	*145	*237	259	570	7,121
Painting, paper hanging, and decorating	*335	*1,005	*35,537	*167	*468	*168	*3,110	*160	*68	*181	*371	*3,945
Masonry, stonework, tile setting, and plastering	205	615	65,193	*109	*5,991	*32	*1,001	*103	*121	205	545	8,868
Contractors, not elsewhere classified	2,481	7,443	289,365	1,022	21,490	1,139	24,415	1,465	1,970	1,923	8,027	27,817
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	5,081	15,243	1,037,567	1,867	57,603	1,487	34,672	2,593	15,029	4,212	28,305	76,874
Lumber and wood products, except furniture	1,074	3,222	255,107	254	11,696	211	6,964	514	2,421	996	9,731	19,974
Printing, publishing, and allied industries	802	2,406	75,106	229	6,247	*113	*2,793	291	690	490	1,173	8,745
Machinery, except electrical	281	843	49,461	*133	*3,865	*103	*3,428	*241	*687	281	2,538	9,709
Other manufacturing industries	2,924	8,772	657,993	1,251	35,795	1,060	21,469	1,547	11,028	2,445	14,863	38,446
Transportation, communication, electric, gas, and sanitary services	2,214	6,642	392,042	849	48,858	380	4,639	1,207	24,077	1,796	127,468	−195,347
Transportation	1,535	4,605	304,060	599	34,271	264	3,258	834	20,488	1,363	43,926	−18,857
Trucking and warehousing	788	2,364	118,672	456	18,583	230	2,199	424	2,361	711	10,798	5,132
Other transportation	747	2,241	187,388	143	15,688	*34	*1,059	450	18,127	652	33,128	−23,989
Communication, electric, gas, and sanitary services	679	2,037	87,982	250	14,587	*116	*1,381	383	3,589	433	83,542	−176,490
Wholesale and retail trade	19,987	59,961	7,200,357	11,709	442,730	7,282	120,584	10,687	49,619	15,685	70,638	357,868
Wholesale trade	4,274	12,822	2,805,253	2,021	100,070	1,212	25,430	2,297	16,340	2,828	20,983	124,166
Retail trade	15,713	47,139	4,395,104	9,688	342,660	6,070	95,134	8,390	33,279	12,857	49,653	233,700
Building materials, hardware, garden supply, and mobile home dealers	906	2,718	336,720	637	23,815	538	10,700	634	2,789	752	4,571	27,958
General merchandise stores	583	1,749	168,548	426	11,748	330	3,030	380	986	494	1,305	11,983
Food stores	2,148	6,438	1,081,818	1,286	72,876	876	13,315	1,143	3,775	1,978	8,255	29,512
Grocery stores	1,658	4,974	987,324	1,019	66,157	808	11,818	1,017	3,315	1,490	6,971	24,233
Other food stores	488	1,464	94,494	247	6,719	*68	*1,497	126	460	488	1,284	5,279
Automotive dealers and service stations	2,990	8,970	974,899	1,622	41,531	1,130	15,813	1,907	7,851	2,791	8,256	38,234
Motor vehicle dealers	530	1,590	497,424	301	17,542	188	4,563	396	5,812	513	3,857	12,494
Gasoline service stations	1,169	3,507	285,854	594	10,068	419	4,590	576	638	1,077	2,513	12,592
Other automotive dealers	1,291	3,873	191,621	727	13,921	525	6,660	933	1,601	1,201	1,888	11,148
Apparel and accessory stores	670	2,010	196,660	402	17,754	458	7,173	365	3,661	562	2,345	15,761
Furniture and home furnishings stores	800	2,400	224,166	557	17,583	423	7,592	380	1,440	761	1,456	12,429
Eating places	2,685	8,055	522,370	1,855	81,715	577	6,470	1,414	5,956	2,033	9,327	34,049
Drinking places	680	2,040	72,504	454	11,052	*237	*3,893	390	1,978	920	2,621	1,873
Liquor stores	360	1,080	105,520	323	5,065	138	1,005	202	445	263	734	7,771
Other retail trade	3,693	11,079	711,899	2,148	59,521	1,365	28,433	1,575	4,378	2,600	10,983	56,130
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 3 partners: Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
Finance, insurance, and real estate	79,621	238,683	4,770,506	9,043	184,973	3,459	53,605	48,962	1,282,796	54,440	771,209	−159,782
Finance	16,344	49,032	377,166	453	8,215	363	6,224	4,679	72,595	2,152	7,519	−72,839
Banking, and credit agencies other than banks	380	1,080	20,615	*47	*1,013	*3	*196	197	3,530	*148	*511	*7,753
Security, commodity brokers, and services	212	636	122,774	52	4,006	*79	*2,655	63	3,513	*33	*77	7,432
Holding and investment companies	15,772	47,316	233,777	354	3,196	281	3,373	4,419	65,552	1,971	6,931	−86,044
Insurance agents, brokers, and service	1,200	3,500	137,974	555	19,712	393	8,077	321	644	718	1,330	48,602
Real estate	62,077	186,231	4,255,366	8,035	157,046	2,703	39,304	43,962	1,209,557	51,570	762,360	−124,548
Operators and lessors of buildings	50,688	152,064	3,310,077	6,978	124,131	1,597	16,886	38,458	1,085,949	46,216	738,502	−178,767
Lessors, other than buildings	5,565	17,055	118,268	*53	*251	*279	*1,495	2,385	26,032	3,500	11,026	27,892
Real estate agents, brokers, and managers	2,147	6,441	262,454	425	20,785	446	14,522	1,014	21,795	723	6,290	258
Other real estate	3,557	10,671	564,547	579	11,879	381	6,401	2,105	65,781	1,131	6,540	24,072
Services	29,262	87,786	4,208,691	16,102	707,372	6,697	210,645	14,160	133,472	23,224	240,773	1,066,743
Hotels and other lodging places	2,107	6,321	381,139	1,096	72,484	468	7,013	1,696	45,696	1,805	41,670	−15,457
Motels, motor hotels, and tourist courts	1,110	3,330	189,860	644	28,589	290	3,945	1,084	22,971	1,008	22,066	−6,019
Other lodging places	997	2,991	191,279	252	43,895	178	3,068	614	22,925	797	19,604	−9,438
Personal services	2,306	6,924	190,664	1,326	23,986	976	16,239	1,252	3,088	2,208	8,890	24,138
Laundries, dry cleaning, and garment services	938	2,814	78,744	758	15,462	535	3,945	783	2,040	915	5,422	680
Beauty shops	*179	*537	*10,831	*101	*3,658	*101	*1,577	*101	*114	*179	*426	*619
Barber shops	*386	*1,158	*17,389	*78	*800	*155	*5,636	*77	*173	*309	*289	*2,778
Other personal services	805	2,415	83,700	389	4,068	*185	*5,081	311	761	805	2,753	20,053
Business services	4,734	14,202	347,111	1,103	28,617	847	14,206	2,352	39,197	3,476	110,375	20,056
Automobile repair and services	1,963	5,889	191,536	559	14,350	576	11,819	1,221	7,413	1,565	14,985	9,647
Automobile repair shops	988	2,964	90,142	334	6,195	471	9,583	513	832	744	1,546	5,538
General automobile repair shops	*281	*843	*21,106	*25	*1,665	*102	*1,406	*127	*70	*204	*375	*530
Other automobile repair	707	2,121	69,036	*309	*4,530	*369	*8,177	386	762	540	1,171	5,108
Automobile parking and other services	975	2,925	101,394	225	8,155	105	2,236	708	6,581	821	13,439	3,009
Miscellaneous repair services	645	1,935	43,500	*181	*2,746	*256	*2,011	*243	*386	*490	*1,049	3,358
Amusement and recreation services, including motion pictures	2,090	6,270	159,178	639	20,978	297	4,679	510	8,465	1,390	20,666	−7,698
Medical and health services	3,577	10,731	904,175	2,926	185,543	575	36,272	1,499	12,619	2,996	15,700	315,204
Offices of physicians	1,910	5,730	493,982	1,550	78,514	140	20,912	580	807	1,479	4,187	258,076
Other medical and health services	1,667	5,001	410,193	1,376	109,029	435	15,360	919	11,812	1,517	11,513	57,128
Legal services	5,297	15,891	1,050,572	5,029	173,775	1,033	58,095	2,332	3,010	4,653	11,290	504,477
Engineering and architectural services	1,104	3,312	307,109	574	49,412	126	6,417	527	1,453	844	2,167	60,333
Accounting, auditing, and bookkeeping services	1,914	5,742	368,130	1,658	103,787	708	38,320	967	1,713	1,529	4,959	125,912
Certified public accountants	1,444	4,332	306,425	1,342	89,214	545	30,425	870	1,606	1,213	4,437	106,041
Other accounting, auditing, and bookkeeping services	470	1,410	61,705	316	14,573	*163	*7,895	*97	*107	316	522	19,871
Other services	3,523	10,569	265,577	1,011	31,094	835	15,574	1,559	10,232	2,268	9,020	27,773
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 4 partners: Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	79,977	319,908	11,949,303	19,005	857,541	10,414	238,232	46,049	1,269,713	58,211	1,028,472	770,991
Agriculture, forestry, and fishing	6,782	27,128	972,272	531	6,555	780	14,134	4,023	52,778	5,981	65,952	104,282
Farms	6,137	24,548	887,591	413	4,930	761	13,169	3,571	51,110	5,361	60,713	101,275
Field crop	2,410	9,640	412,187	*122	*2,042	200	4,585	1,549	19,798	1,956	36,534	73,372
Vegetable and melon	*194	*776	*69,003	—	—	*3	*75	*194	*4,945	*117	*7,930	*3,478
Fruit and tree nut	798	3,192	40,874	*60	*534	*51	*511	256	7,068	857	4,139	−4,537
Beef cattle feedlots	*23	*92	*1,643	—	—	—	—	*22	*652	*23	*138	*−874
Beef cattle, except feedlots	1,380	5,520	158,730	*40	*767	*154	*950	615	10,750	1,355	13,521	15,426
Hogs, sheep, and goats	*355	*1,420	*70,283	—	—	*23	*169	*124	*1,019	*355	*5,211	*17,690
Dairy farms	468	1,872	86,642	—	—	*158	*3,525	456	5,740	468	6,817	4,237
Poultry and eggs	*118	*464	*25,241	*16	*771	*14	*135	*116	*524	*114	*1,267	*−2,171
General livestock, except animal specialty	**	**	**	**	**	**	**	**	**	**	**	**
Animal specialty	*77	*308	*210	*77	*136	*77	*174	**	**	**	**	*−283
Other	**	**	**	**	**	**	**	**	**	**	**	**
Agricultural services, forestry, and fishing	645	2,580	84,681	118	3,625	*19	*945	452	1,666	620	5,239	3,007
Mining	1,405	5,620	274,586	699	10,530	212	5,309	408	9,032	903	29,253	−80,318
Oil and gas extraction	1,167	4,668	165,168	497	4,632	*187	*4,326	188	3,199	766	12,600	−78,334
Other mining	238	952	109,418	202	5,898	*25	*983	218	5,843	137	16,652	−1,978
Construction	1,416	5,684	1,039,951	561	19,165	505	11,899	808	10,893	985	27,700	56,105
General contractors	658	2,624	935,613	246	13,683	226	5,072	415	10,062	404	25,522	60,176
Special trade contractors	760	3,040	103,338	255	5,482	279	6,827	393	831	591	2,178	−4,073
Plumbing, heating, and air conditioning	*95	*380	*15,826	*95	*1,359	*17	*778	*14	*58	*95	*167	*2,677
Painting, paper hanging, and decorating	*243	*972	*12,997	*12	*1,106	*154	*2,679	*19	*68	*166	*278	*1,583
Masonry, stonework, tile setting, and plastering	*14	*56	*16,476	*14	*1,040	—	—	*14	*139	*14	*357	*382
Contractors, not elsewhere classified	406	1,632	56,039	*134	*1,977	*106	*3,470	208	566	316	1,378	−6,715
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	1,123	4,492	547,537	409	25,917	578	14,789	618	5,277	986	13,370	58,676
Lumber and wood products, except furniture	230	920	97,815	*54	*1,343	109	2,121	223	956	230	3,698	6,590
Printing, publishing, and allied industries	223	892	68,278	*145	*7,234	*107	*2,273	146	779	146	1,982	10,953
Machinery, except electrical	*37	*148	*19,568	*24	*1,313	*25	*713	*37	*82	*37	*357	*2,753
Other manufacturing industries	633	2,532	362,076	186	16,027	337	9,682	212	3,480	583	7,333	38,380
Transportation, communication, electric, gas, and sanitary services	608	2,432	158,700	251	8,691	*158	*2,718	277	9,566	276	33,057	−5,084
Transportation	453	1,812	123,658	*220	*4,399	*121	*2,113	212	8,372	221	11,619	−3,886
Trucking and warehousing	*231	*924	*38,070	*129	*1,224	*108	*1,846	*74	*1,193	*154	*1,441	*3,100
Other transportation	*222	*888	*85,588	*91	*3,175	*13	*267	*138	*7,179	*67	*10,178	*−6,986
Communication, electric, gas, and sanitary services	*155	*620	*38,042	*31	*4,292	*35	*605	*65	*1,194	*55	*21,438	*−1,178
Wholesale and retail trade	6,500	26,000	2,619,553	3,914	164,699	2,686	52,558	3,590	18,687	5,719	27,316	110,773
Wholesale trade	1,341	5,384	1,103,626	613	46,188	469	11,421	787	6,770	1,027	7,780	42,200
Retail trade	5,081	20,324	1,506,352	3,101	118,511	2,139	40,019	2,825	11,904	4,614	19,463	68,530
Building materials, hardware, garden supply, and mobile home dealers	423	1,692	133,600	423	12,726	263	4,879	239	1,395	398	2,211	8,562
General merchandise stores	151	604	44,826	151	3,525	*132	*1,780	*110	*57	151	304	3,067
Food stores	839	3,358	323,458	387	16,775	415	8,127	400	1,522	839	3,554	9,809
Grocery stores	632	2,528	261,316	335	10,684	323	6,580	384	1,277	632	2,601	7,283
Other food stores	*207	*828	*62,142	*52	*6,091	*92	*1,547	*16	*245	*207	*953	*2,526
Automotive dealers and service stations	428	1,712	350,053	216	13,002	253	4,870	307	3,137	337	4,193	8,630
Motor vehicle dealers	83	332	237,478	80	8,438	73	2,061	69	2,503	71	2,940	6,046
Gasoline service stations	191	764	83,034	72	2,338	*51	*1,080	84	226	112	740	2,312
Other automotive dealers	*154	*616	*29,543	*64	*2,225	*129	*1,729	*154	*408	*154	*513	*472
Apparel and accessory stores	262	1,048	85,311	185	9,621	220	2,775	206	283	247	533	6,390
Furniture and home furnishings stores	484	1,936	126,333	323	10,314	134	4,566	347	612	482	1,073	10,295
Eating places	1,002	4,006	252,268	731	36,104	330	4,509	455	1,880	824	4,731	12,844
Drinking places	*154	*616	*10,934	*154	*2,042	*154	*2,785	*77	*8	*154	*242	*−1,305
Liquor stores	107	428	46,204	84	2,765	*12	*100	*89	*752	105	579	1,239
Other retail trade	1,231	4,924	131,363	447	11,637	226	5,628	583	2,058	1,077	2,043	8,999
Wholesale and retail trade not allocable	*78	*312	*9,575	—	—	*78	*1,118	*78	*13	*78	*73	*43

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 4 partners: Number of—Partnerships	Number of—Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
Finance, insurance, and real estate	49,552	198,208	3,732,611	6,290	134,612	2,885	42,887	29,614	1,057,978	33,128	631,153	−222,965
Finance	10,751	43,004	187,891	300	12,977	395	6,860	3,187	45,864	1,530	4,580	−123,959
Banking, and credit agencies other than banks	222	888	7,200	*23	*763	—	—	*93	*1,292	*92	*177	3,586
Security, commodity brokers, and services	196	784	42,445	42	9,970	52	3,037	132	2,844	16	131	5,176
Holding and investment companies	10,333	41,332	138,246	235	2,244	343	3,823	2,962	41,728	1,422	4,272	−132,721
Insurance agents, brokers, and service	484	1,936	203,871	304	15,755	*219	*9,732	*231	*373	314	818	20,276
Real estate	38,317	153,268	3,340,849	5,686	105,880	2,271	26,395	26,196	1,011,741	31,284	625,754	−119,282
Operators and lessors of buildings	30,589	122,356	2,757,856	5,063	89,097	1,894	18,776	22,434	927,819	28,102	611,526	−156,294
Lessors, other than buildings	3,926	15,712	83,644	*248	*472	*133	*223	1,300	20,363	2,346	7,631	24,148
Real estate agents, brokers, and managers	1,891	7,564	140,694	224	7,370	120	4,692	1,196	24,229	244	2,750	−2,185
Other real estate	1,909	7,636	358,655	151	8,941	124	2,704	1,266	39,330	592	3,847	15,049
Services	12,591	50,364	2,604,093	6,410	485,372	2,612	93,738	5,621	105,504	10,213	181,672	749,394
Hotels and other lodging places	1,392	5,568	273,757	627	39,211	368	4,685	1,277	44,232	1,313	35,480	−1,531
Motels, motor hotels, and tourist courts	749	2,996	161,148	357	24,065	280	3,219	711	20,465	670	17,638	10,511
Other lodging places	643	2,572	112,609	270	15,146	88	1,466	566	23,767	643	17,842	−12,042
Personal services	466	1,864	60,967	311	13,595	*135	*1,446	*363	*579	453	2,491	8,508
Laundries, dry cleaning, and garment services	*172	*688	*24,903	*95	*2,010	*12	*64	*169	*229	*172	*1,548	*1,834
Beauty shops	*78	*312	*4,230	—	—	—	—	*78	*61	*78	*202	*1,816
Barber shops	*77	*306	*2,262	*77	*887	*77	*167	—	—	*77	*236	*−8
Other personal services	*139	*556	*29,572	*139	*10,698	*46	*1,215	*116	*289	*126	*505	*4,966
Business services	2,568	10,272	259,858	663	32,545	393	12,458	1,522	29,638	2,180	95,023	8,683
Automobile repair and services	545	2,180	70,601	**	**	**	**	290	2,350	290	8,575	12,024
Automobile repair shops	*13	*52	*12,955	**	**	**	**	*13	*67	*13	*136	*408
General automobile repair shops	**	**	**	**	**	**	**	**	**	**	**	**
Other automobile repair	**	**	**	**	**	**	**	**	**	**	**	**
Automobile parking and other services	532	2,128	57,646	**	**	**	**	277	2,283	277	8,439	11,616
Miscellaneous repair services	*247	*988	*25,860	**	**	**	**	*93	*20	*170	*621	*6,813
Amusement and recreation services, including motion pictures	1,268	5,152	136,027	457	20,564	341	7,732	331	11,677	1,005	14,086	−10,089
Medical and health services	1,022	4,088	552,531	935	97,845	205	10,413	495	4,754	884	8,553	229,142
Offices of physicians	660	2,640	329,997	623	48,076	*64	*4,918	253	917	570	3,309	190,958
Other medical and health services	362	1,448	222,534	312	49,769	141	5,494	242	3,837	314	5,244	38,184
Legal services	2,438	9,752	721,899	2,039	137,721	344	13,380	1,102	1,809	2,023	8,322	383,989
Engineering and architectural services	288	1,152	155,649	168	48,705	*59	*7,976	117	475	267	684	20,052
Accounting, auditing, and bookkeeping services	714	2,856	242,842	620	77,864	375	29,674	362	1,114	624	2,976	77,049
Certified public accountants	646	2,584	206,636	552	64,472	326	23,907	319	909	556	2,423	70,258
Other accounting, auditing, and bookkeeping services	*68	*272	*36,206	*68	*13,392	*49	*5,767	*43	*205	*68	*553	*8,791
Other services	1,623	6,492	104,102	284	13,671	*244	*3,484	669	8,856	984	4,861	13,854
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 5 or more partners: Number of—Partnerships	Number of—Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
All industries	158,414	3,190,189	43,628,897	38,487	5,725,991	16,425	865,619	86,330	5,579,231	83,812	4,554,845	1,131,138
Agriculture, forestry, and fishing	8,864	84,779	1,296,728	1,265	34,782	1,498	27,109	4,461	126,761	6,939	136,833	−115,324
Farms	7,948	78,488	1,170,348	863	18,099	1,195	22,187	4,209	123,158	6,199	128,874	−106,997
Field crop	3,254	28,385	434,866	392	8,057	478	7,666	1,589	48,108	2,231	54,270	23,872
Vegetable and melon	590	4,029	36,265	*23	*511	*104	*523	231	2,903	436	3,493	−4,974
Fruit and tree nut	1,681	21,884	166,138	249	4,499	296	4,035	1,110	31,592	1,344	24,861	−63,174
Beef cattle feedlots	51	4,318	51,276	*11	*958	*8	*168	51	1,378	*21	*1,219	924
Beef cattle, except feedlots	1,508	11,632	167,645	153	3,022	142	2,436	718	17,744	1,456	23,194	−43,690
Hogs, sheep, and goats	*80	*415	*10,014	*3	*250	*3	*81	*3	*4	*77	*38	*2,116
Dairy farms	259	3,051	226,441	*5	*85	*37	*1,055	254	16,778	231	17,004	5,329
Poultry and eggs	*95	*489	*23,571	*3	*150	*63	*533	*8	*87	*63	*1,144	*374
General livestock, except animal specialty	**	**	**	**	**	**	**	**	**	**	**	**
Animal specialty	*255	*2,012	*2,694	*23	*565	—	—	*101	*2,628	*178	*2,001	*−18,543
Other	**	**	**	**	**	**	**	**	**	**	**	**
Agricultural services, forestry, and fishing	918	6,291	126,380	402	16,683	301	4,922	252	3,603	740	7,959	−8,327
Mining	8,037	336,328	1,831,112	1,291	33,023	743	9,363	1,285	30,262	4,020	126,540	−500,911
Oil and gas extraction	7,217	324,334	1,578,458	1,168	20,446	507	5,294	1,006	21,599	3,805	108,645	101,109
Other mining	820	11,994	252,654	123	12,577	236	4,069	279	8,663	215	17,895	−602,020
Construction	1,348	11,353	1,415,225	402	18,999	458	21,322	846	49,558	467	18,020	89,258
General contractors	913	7,920	1,284,132	176	14,217	161	11,677	529	48,579	186	15,160	79,852
Special trade contractors	435	3,433	131,093	226	4,782	297	9,645	317	979	281	2,860	9,406
Plumbing, heating, and air conditioning	*61	*870	*13,541	*81	*196	*78	*1,687	*61	*110	*61	*277	*−106
Painting, paper hanging, and decorating	*13	*65	*11,854	*13	*1,247	*13	*676	—	—	*13	*109	*239
Masonry, stonework, tile setting, and plastering	*60	*484	*10,169	—	—	*78	*1,339	*60	*47	*80	*320	*−186
Contractors, not elsewhere classified	261	2,014	95,529	132	3,339	*128	*5,943	*156	*722	107	2,154	9,459
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	1,390	16,810	1,490,852	587	84,852	453	21,495	691	23,066	1,038	44,399	47,837
Lumber and wood products, except furniture	267	1,851	247,812	24	3,960	22	2,257	183	3,533	266	6,037	4,453
Printing, publishing, and allied industries	132	1,306	106,452	50	18,575	*17	*1,638	*12	*167	132	3,060	15,559
Machinery, except electrical	*27	*165	*57,895	*24	*1,606	*5	*813	*4	*63	*27	*907	*13,192
Other manufacturing industries	964	13,488	1,078,483	489	60,711	419	16,787	491	19,303	611	34,395	14,633
Transportation, communication, electric, gas, and sanitary services	1,330	14,589	347,650	435	72,850	205	4,540	651	30,488	1,060	51,406	−1,543
Transportation	974	9,144	281,577	257	57,393	162	3,097	477	23,398	872	35,092	21,874
Trucking and warehousing	278	2,838	155,796	120	50,386	55	1,369	261	8,625	205	8,549	−6,086
Other transportation	696	6,306	125,781	137	7,007	*107	*1,728	216	14,771	667	26,543	27,960
Communication, electric, gas, and sanitary services	356	5,445	66,073	178	15,457	*43	*1,443	174	7,092	188	16,314	−23,417
Wholesale and retail trade	5,962	57,682	5,626,311	3,690	356,162	2,202	55,134	2,505	34,984	4,165	58,032	227,706
Wholesale trade	1,306	14,620	2,979,218	571	101,199	434	24,661	531	15,741	609	22,903	75,859
Retail trade	4,656	42,862	2,647,093	3,119	254,963	1,768	30,473	1,974	19,243	3,556	35,129	151,847
Building materials, hardware, garden supply, and mobile home dealers	386	2,602	286,323	346	26,648	168	2,139	194	2,279	284	3,247	19,303
General merchandise stores	80	664	183,577	77	19,340	*25	*1,249	46	2,011	67	2,040	12,730
Food stores	358	2,488	269,652	280	21,335	123	4,105	202	708	329	1,674	10,662
Grocery stores	203	1,481	234,667	202	18,656	61	2,899	85	441	176	1,207	9,476
Other food stores	*155	*1,027	*34,985	*78	*2,679	*62	*1,206	*117	*267	*153	*467	*1,186
Automotive dealers and service stations	265	2,894	395,858	180	19,946	134	2,851	151	3,743	188	2,250	10,458
Motor vehicle dealers	92	715	299,445	85	15,527	46	1,864	64	2,626	92	1,648	6,060
Gasoline service stations	*90	*1,786	*78,518	*12	*2,897	*6	*293	*6	*531	*13	*369	*4,587
Other automotive dealers	*83	*493	*17,895	*83	*522	*82	*694	*61	*586	*83	*233	*−189
Apparel and accessory stores	464	4,712	130,272	299	13,374	235	3,639	70	1,748	222	1,740	9,311
Furniture and home furnishings stores	211	3,110	299,171	111	21,026	84	2,869	83	1,042	187	1,472	12,808
Eating places	1,843	18,364	688,604	1,052	91,377	539	6,421	722	5,508	1,438	15,027	48,495
Drinking places	*243	*2,134	*23,792	*243	*5,575	*154	*924	—	—	*243	*671	*1,623
Liquor stores	*12	*216	*10,265	—	—	—	—	*12	*185	*12	*190	*−523
Other retail trade	794	5,578	359,559	531	37,342	306	6,156	494	2,019	586	6,818	26,980
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 5 or more partners: Number of— Partnerships	Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Amount	Payments to partners: Number of partnerships	Amount	Interest paid: Number of partnerships	Amount	Depreciation: Number of partnerships	Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With and Without Net Income												
Finance, insurance, and real estate	122,941	2,423,550	17,810,513	19,342	1,200,118	7,360	311,390	65,867	4,776,538	63,232	3,104,362	−1,942,383
Finance	47,046	1,254,697	4,043,837	979	526,462	2,532	181,325	12,127	464,194	3,230	52,366	111,570
Banking, and credit agencies other than banks	548	10,631	450,842	80	22,946	*79	*3,004	121	15,204	190	2,476	16,047
Security, commodity brokers, and services	1,010	20,242	2,175,558	239	498,065	360	134,185	268	252,300	226	10,159	188,406
Holding and investment companies	45,490	1,223,824	1,417,437	660	7,451	2,093	44,136	11,718	196,690	2,814	39,731	−92,963
Insurance agents, brokers, and service	299	7,575	999,671	141	73,832	77	7,146	65	599	131	2,225	242,446
Real estate	75,596	1,161,278	12,767,005	18,222	597,824	4,751	122,919	53,775	4,313,745	59,871	3,049,771	−2,296,389
Operators and lessors of buildings	62,262	965,428	11,335,360	17,148	544,852	4,163	111,073	47,456	4,031,703	55,532	2,991,753	−2,068,596
Lessors, other than buildings	7,118	80,687	142,719	307	3,315	159	1,022	2,583	55,738	2,800	17,845	−22,930
Real estate agents, brokers, and managers	3,063	43,054	341,261	390	15,352	218	3,758	1,795	74,214	747	22,053	−101,855
Other real estate	3,153	52,109	947,665	377	34,305	213	7,066	1,937	152,090	792	28,120	−102,908
Services	18,529	245,033	13,799,751	9,462	3,924,792	3,485	415,188	9,924	505,574	12,880	1,015,232	3,326,236
Hotels and other lodging places	2,344	39,323	1,215,411	1,687	238,145	645	14,305	1,808	215,508	2,065	157,953	−124,761
Motels, motor hotels, and tourist courts	1,299	21,579	665,020	1,050	122,480	340	8,249	1,052	98,344	1,134	84,002	−28,361
Other lodging places	1,045	17,744	550,391	637	115,665	305	6,056	756	117,164	931	73,951	−96,400
Personal services	443	4,586	87,243	326	16,821	*123	*6,764	186	931	212	5,386	80
Laundries, dry cleaning, and garment services	*42	*285	*36,971	*42	*8,368	*14	*499	*17	*327	*42	*2,074	*3,575
Beauty shops	*77	*770	*9,183	*77	*791	—	—	—	—	—	—	*−109
Barber shops	*78	*390	*5,062	*78	*2,943	—	—	—	—	*78	*259	*−452
Other personal services	246	3,143	*36,027	*131	*4,719	*32	*997	*169	*604	*92	*3,053	*−2,734
Business services	3,409	34,734	657,516	503	73,567	275	14,909	2,126	158,018	2,805	440,442	−211,538
Automobile repair and services	142	1,245	40,564	**	**	**	**	101	2,982	114	7,702	857
Automobile repair shops	*3	*18	*7,105	**	**	**	**	**	**	*3	*17	*1,144
General automobile repair shops	**	**	**	**	**	**	**	**	**	**	**	**
Other automobile repair	**	**	**	**	**	**	**	101	2,982	111	7,685	−287
Automobile parking and other services	139	1,227	33,479	**	**	**	**	*77	*262	*156	*152	*833
Miscellaneous repair services	*156	*782	*16,311	**	**	**	**	*77	*262	*156	*152	*833
Amusement and recreation services, including motion pictures	3,069	50,642	633,470	772	150,730	444	12,428	1,169	38,085	1,628	237,328	−226,559
Medical and health services	1,946	23,130	2,279,053	1,582	598,572	455	66,772	1,051	34,882	1,348	34,892	532,075
Offices of physicians	961	11,786	1,333,073	759	303,354	155	44,350	387	4,183	636	8,790	554,382
Other medical and health services	985	11,344	945,980	823	295,218	300	22,422	664	30,699	712	26,102	77,693
Legal services	3,324	35,968	5,045,726	3,091	1,320,047	855	115,517	1,691	10,567	2,994	59,446	2,444,283
Engineering and architectural services	276	1,848	577,705	106	184,718	69	13,979	143	1,313	181	5,153	79,516
Accounting, auditing, and bookkeeping services	1,044	14,105	2,892,242	944	1,231,362	500	144,645	591	12,154	940	31,885	734,475
Certified public accountants	927	13,372	2,818,325	827	1,209,716	441	136,057	539	11,974	823	31,307	710,698
Other accounting, auditing, and bookkeeping services	117	733	73,917	117	21,666	*59	*8,588	*52	*180	117	578	23,777
Other services	2,376	38,668	354,490	419	107,512	*86	*24,550	961	30,872	637	34,833	−3,030
Nature of business not allocable	*13	*65	*2,955	*13	*433	*13	*78	—	—	*13	*21	*282

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	All active partnerships: Number of— Partnerships	Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Amount	Payments to partners: Number of partnerships	Amount	Interest paid: Number of partnerships	Amount	Depreciation: Number of partnerships	Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	679,609	3,090,007	121,553,114	225,691	10,766,465	87,526	1,980,448	342,245	3,845,159	516,465	4,322,619	24,920,192
Agriculture, forestry, and fishing	78,641	197,642	9,840,738	7,194	142,534	6,255	85,259	48,603	346,140	67,049	710,488	2,048,305
Farms	67,159	175,308	8,735,175	2,934	52,233	4,508	65,117	40,530	330,450	58,731	660,131	1,833,473
Field crop	31,398	81,583	3,627,517	1,234	19,782	1,717	27,827	18,514	168,400	26,447	346,494	978,225
Vegetable and melon	2,680	7,403	522,269	*108	*5,097	298	4,810	1,511	13,303	2,417	31,255	86,627
Fruit and tree nut	4,618	13,698	587,642	244	7,400	320	4,235	2,411	22,445	4,369	33,852	139,322
Beef cattle feedlots	295	4,660	105,178	*8	*859	*32	*1,052	133	2,287	210	2,824	7,440
Beef cattle, except feedlots	10,843	27,685	1,707,330	611	7,312	578	6,794	6,597	56,316	9,672	82,239	201,898
Hogs, sheep, and goats	3,266	7,964	341,281	*85	*1,392	*193	*1,135	1,955	6,371	2,876	25,917	84,061
Dairy farms	11,248	25,839	1,337,814	320	3,372	1,154	10,995	8,310	54,806	10,353	119,031	255,693
Poultry and eggs	1,132	2,614	276,977	114	2,608	*124	*965	658	2,637	1,040	9,715	35,762
General livestock, except animal specialty	*195	*544	*27,047	—	—	*5	*9	*41	*490	*195	*378	*3,032
Animal specialty	*351	*792	*36,037	*17	*229	*15	*216	*117	*358	*274	*1,143	*1,963
Other	955	2,406	156,083	197	4,182	*72	*7,279	373	2,834	878	7,283	27,410
Agricultural services, forestry, and fishing	9,482	22,334	1,105,563	4,260	90,301	1,747	20,141	5,973	15,690	8,318	50,355	214,832
Mining	10,743	220,281	4,541,809	3,116	130,429	1,445	20,737	2,393	87,565	6,264	282,049	1,966,616
Oil and gas extraction	9,150	212,394	3,205,487	2,431	79,118	1,048	10,352	1,575	67,686	5,055	190,992	1,754,988
Other mining	1,593	7,887	1,336,322	685	51,311	397	10,385	818	19,879	1,209	91,057	211,628
Construction	46,555	103,306	10,750,766	17,295	428,017	6,753	144,416	24,786	92,705	34,412	186,604	1,447,057
General contractors	15,869	37,527	7,505,067	5,136	161,453	3,045	52,338	9,775	76,437	11,045	113,922	864,274
Special trade contractors	30,638	65,583	3,238,749	12,134	264,980	5,708	92,078	14,998	16,207	23,342	72,485	581,005
Plumbing, heating, and air conditioning	3,780	7,968	553,378	1,223	26,814	*522	7,564	2,149	2,278	3,211	6,682	73,393
Painting, paper hanging, and decorating	4,473	9,408	263,310	1,272	28,969	840	13,847	1,627	1,119	2,639	4,261	64,278
Masonry, stonework, tile setting, and plastering	4,243	8,730	362,720	1,951	46,574	537	7,973	1,633	1,419	3,481	6,591	77,679
Contractors, not elsewhere classified	18,142	39,457	2,059,341	7,688	162,623	3,809	62,694	9,590	11,391	13,811	54,951	365,655
Contractors not allocable	*48	*96	*6,950	*25	*1,584	—	—	*13	*61	*25	*197	*1,778
Manufacturing	20,020	51,254	6,447,389	7,193	334,372	4,868	106,840	10,471	51,237	17,171	178,186	940,208
Lumber and wood products, except furniture	5,146	12,544	1,053,592	1,747	55,152	1,175	24,221	3,220	15,667	4,570	52,105	139,155
Printing, publishing, and allied industries	3,362	8,556	500,820	1,026	66,661	694	15,406	1,228	3,686	2,282	10,188	103,871
Machinery, except electrical	1,533	3,432	327,975	703	22,020	868	14,239	931	2,146	1,520	8,845	85,810
Other manufacturing industries	9,979	26,722	4,565,002	3,717	190,339	2,331	52,974	5,092	29,748	8,799	106,928	631,572
Transportation, communication, electric, gas, and sanitary services	10,276	27,506	2,040,012	4,821	252,511	2,125	26,719	5,822	48,387	8,376	134,516	273,315
Transportation	8,036	20,013	1,817,559	3,780	196,862	1,746	22,162	4,790	30,876	6,790	95,215	196,590
Trucking and warehousing	5,153	11,672	822,238	2,413	145,513	1,029	15,428	3,513	12,842	4,353	49,565	97,855
Other transportation	2,883	8,341	795,321	1,367	51,149	717	6,734	1,277	18,034	2,437	45,650	98,735
Communication, electric, gas, and sanitary services	2,240	7,493	422,453	1,041	55,849	379	4,557	1,032	17,511	1,586	39,301	76,726
Wholesale and retail trade	134,255	321,325	39,906,111	77,435	2,321,547	30,298	450,799	68,933	215,196	110,148	361,806	2,861,318
Wholesale trade	23,946	63,244	14,192,294	10,999	510,529	5,191	118,944	11,745	64,042	17,022	102,002	836,352
Retail trade	110,027	257,361	25,684,782	66,232	1,809,770	24,929	326,745	56,995	150,851	92,856	259,259	2,023,324
Building materials, hardware, garden supply, and mobile home dealers	8,562	15,652	1,961,849	4,367	133,390	2,245	33,475	4,069	15,368	5,683	21,349	176,435
General merchandise stores	2,791	6,795	771,304	1,970	56,258	855	10,944	1,160	5,447	2,483	6,555	60,888
Food stores	16,093	36,115	5,040,809	9,930	292,309	3,409	48,827	7,067	17,514	14,250	39,795	274,098
Grocery stores	11,469	25,885	4,192,156	7,487	225,527	2,903	36,315	5,199	13,768	10,192	29,843	200,723
Other food stores	4,624	10,230	848,653	2,463	66,782	1,106	12,512	1,868	3,746	4,058	10,152	73,375
Automotive dealers and service stations	19,181	43,175	6,806,278	11,163	260,642	3,536	55,218	10,623	37,654	18,270	42,714	385,070
Motor vehicle dealers	4,160	9,302	3,023,963	2,425	104,656	974	19,804	3,194	23,775	3,425	14,154	113,178
Gasoline service stations	10,416	23,567	2,868,600	6,339	119,221	1,700	23,342	4,473	5,964	8,731	19,358	178,737
Other automotive dealers	4,605	10,306	914,015	2,399	56,765	862	12,072	2,956	7,915	4,114	9,202	95,155
Apparel and accessory stores	7,111	17,488	1,234,697	4,754	108,493	1,802	24,274	4,109	8,761	5,392	10,986	137,846
Furniture and home furnishings stores	8,203	18,796	1,599,454	4,679	114,938	1,924	31,782	4,256	10,481	6,690	13,539	151,992
Eating places	15,754	41,962	2,927,569	11,153	419,228	3,219	37,790	8,504	22,886	13,764	56,589	312,604
Drinking places	5,192	12,189	402,439	3,050	46,303	1,001	7,186	2,638	6,626	4,653	9,928	59,275
Liquor stores	3,456	7,333	903,901	2,292	38,207	1,084	8,475	2,184	5,078	3,044	6,461	60,748
Other retail trade	25,684	57,856	4,038,692	12,874	320,002	5,853	70,774	12,385	21,058	20,627	51,323	404,368
Wholesale and retail trade not allocable	*282	*720	*29,025	*204	*1,248	*178	*3,110	*193	*303	*270	*645	*1,642

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	All active partnerships: Number of—Partnerships	Number of—Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
Finance, insurance, and real estate	**235,295**	**1,734,439**	**20,505,914**	**28,581**	**1,188,462**	**10,625**	**284,347**	**117,489**	**2,826,676**	**155,920**	**1,685,803**	**5,818,550**
Finance	61,242	896,680	4,463,331	2,384	503,689	2,070	136,674	14,181	407,704	8,241	34,001	2,029,027
Banking, and credit agencies other than banks	2,323	13,669	537,981	663	32,557	408	6,901	1,107	24,819	937	4,638	47,850
Security, commodity brokers, and services	1,297	16,914	1,791,772	408	461,730	390	115,041	366	241,957	344	9,120	299,509
Holding and investment companies	57,622	866,097	2,133,578	1,313	9,402	1,272	14,732	12,708	140,928	6,960	20,243	1,681,678
Insurance agents, brokers, and service	7,363	23,263	1,994,210	4,438	195,755	1,305	41,888	2,839	7,269	4,864	9,949	536,628
Real estate	166,790	814,496	14,048,373	21,759	487,018	7,250	105,785	100,469	2,211,683	142,815	1,641,853	3,250,887
Operators and lessors of buildings	135,340	698,243	10,446,438	17,327	354,935	4,913	45,054	87,425	2,036,975	125,543	1,587,394	2,330,100
Lessors, other than buildings	15,941	65,203	423,878	629	1,702	445	1,044	4,040	28,376	10,137	22,776	230,508
Real estate agents, brokers, and managers	7,989	23,165	1,050,510	2,985	100,475	1,371	47,189	4,327	47,846	4,543	20,668	216,124
Other real estate	7,520	27,885	2,127,547	818	29,906	521	12,498	4,677	98,484	2,592	11,015	424,065
Services	**145,699**	**434,255**	**27,506,945**	**80,043**	**5,970,160**	**23,146**	**861,252**	**65,736**	**377,009**	**117,101**	**783,056**	**9,566,256**
Hotels and other lodging places	8,034	31,675	1,654,268	4,740	231,724	1,502	20,806	6,403	130,156	7,605	129,304	294,871
Motels, motor hotels, and tourist courts	4,511	19,802	841,103	3,185	135,223	752	11,820	3,816	75,816	4,353	89,517	139,168
Other lodging places	3,523	11,873	813,165	1,555	96,501	750	8,988	2,587	54,338	3,252	48,787	155,703
Personal services	17,219	37,441	1,075,580	8,415	168,091	3,567	49,037	6,848	11,515	14,890	43,645	223,631
Laundries, dry cleaning, and garment services	5,252	11,716	385,795	2,663	89,741	951	7,483	3,017	5,072	4,788	21,455	62,940
Beauty shops	4,507	9,272	177,536	2,485	42,614	1,138	12,402	1,781	1,408	3,814	5,121	43,868
Barber shops	2,073	4,532	85,897	782	13,931	*453	*11,021	*308	*680	1,532	1,444	23,571
Other personal services	5,387	11,921	426,452	2,505	41,805	1,025	18,131	1,742	4,355	4,756	15,625	93,252
Business services	20,060	56,473	1,626,197	5,600	220,501	2,548	45,240	8,985	68,686	14,667	200,443	499,369
Automobile repair and services	14,895	32,326	1,211,823	4,437	81,997	2,301	37,220	7,459	20,758	12,307	63,123	221,488
Automobile repair shops	10,670	22,032	837,613	3,385	60,562	1,976	33,666	4,647	8,636	9,177	15,353	153,127
General automobile repair shops	6,616	13,371	479,796	1,748	28,501	1,206	17,934	2,684	3,528	5,675	8,857	94,782
Other automobile repair	4,054	8,661	357,817	1,637	32,061	770	15,732	2,183	3,108	3,502	6,496	58,345
Automobile parking and other services	4,225	10,294	374,210	1,052	21,435	325	3,554	2,612	14,122	3,130	47,770	68,342
Miscellaneous repair services	5,980	12,941	350,976	1,429	18,322	782	9,877	2,581	2,699	4,732	6,830	81,133
Amusement and recreation services, including motion pictures	7,278	28,108	1,164,996	3,439	177,785	1,361	20,578	2,654	22,305	5,057	80,667	229,870
Medical and health services	15,870	50,315	5,126,378	12,994	1,042,747	2,409	153,338	7,555	44,071	13,448	68,979	2,079,521
Offices of physicians	8,054	27,348	3,110,865	6,913	558,327	839	82,282	3,083	7,981	6,575	23,667	1,573,311
Other medical and health services	7,816	22,969	2,015,513	6,081	484,420	1,570	71,056	4,472	36,090	6,873	45,312	506,210
Legal services	24,985	87,977	8,410,546	22,691	1,915,612	3,100	193,034	10,394	20,738	21,337	99,612	4,137,501
Engineering and architectural services	4,463	11,116	1,360,180	2,277	316,370	527	30,449	2,261	5,254	3,074	12,449	276,312
Accounting, auditing, and bookkeeping services	9,213	33,092	4,022,085	7,348	1,563,350	2,589	240,569	4,415	17,228	7,592	46,539	1,161,944
Certified public accountants	6,406	26,621	3,755,232	5,634	1,475,347	2,144	210,909	3,491	16,370	5,504	43,268	1,061,744
Other accounting, auditing, and bookkeeping services	2,807	6,471	266,853	1,715	88,003	445	29,660	924	858	2,088	3,271	100,200
Other services	17,682	52,801	1,503,816	6,672	233,461	2,460	61,102	5,981	33,599	12,192	31,445	350,537
Nature of business not allocable	*25	*89	*13,438	*13	*433	*13	*78	*12	*244	*25	*33	*564

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 2 partners: Number of—Partnerships	Number of—Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	**453,204**	**906,408**	**62,939,033**	**164,415**	**4,050,858**	**57,239**	**850,063**	**234,183**	**1,459,424**	**361,339**	**2,070,511**	**10,926,029**
Agriculture, forestry, and fishing	55,869	111,738	6,388,948	5,491	96,202	3,288	39,203	34,849	221,218	49,485	475,820	1,324,429
Farms	47,990	95,980	5,612,354	2,065	33,110	2,163	25,876	29,826	209,335	42,638	437,161	1,162,318
Field crop	22,027	44,054	2,306,811	774	11,594	865	13,417	13,448	103,154	18,995	229,779	624,736
Vegetable and melon	1,724	3,448	292,622	*106	*5,097	*169	*2,304	1,065	8,511	1,635	15,621	54,668
Fruit and tree nut	3,012	6,024	326,012	*103	*2,689	*97	*941	1,648	14,726	2,776	18,601	82,043
Beef cattle feedlots	*243	*486	*54,457	**	**	**	**	*68	*1,142	*163	*1,636	*3,373
Beef cattle, except feedlots	7,405	14,810	1,171,498	400	4,907	257	4,482	4,715	36,598	6,606	53,842	123,951
Hogs, sheep, and goats	2,297	4,594	220,296	*82	*1,142	*113	*522	1,320	3,062	2,065	16,803	54,730
Dairy farms	9,173	18,346	941,843	*302	*2,588	593	3,385	5,615	39,926	8,534	88,517	178,206
Poultry and eggs	963	1,926	171,741	*108	*1,430	*35	*371	578	2,173	872	7,241	24,903
General livestock, except animal specialty	*118	*236	*27,004	--	--	*5	*8	*11	*490	*118	*362	*2,985
Animal specialty	*261	*522	*31,949	--	**	*15	*215	*124	*353	*184	*1,005	*1,705
Other	767	1,534	68,221	*172	*3,368	*12	*187	*186	*1,198	690	2,754	11,018
Agricultural services, forestry, and fishing	7,879	15,758	776,592	3,426	63,092	1,125	13,327	5,022	11,883	6,847	38,659	162,111
Mining	**3,831**	**7,662**	**2,005,997**	**978**	**48,394**	**652**	**7,391**	**1,164**	**38,299**	**2,246**	**100,217**	**873,750**
Oil and gas extraction	2,991	5,982	1,179,548	645	21,192	562	4,665	779	25,942	1,437	48,689	735,445
Other mining	840	1,680	826,449	333	27,202	90	2,526	385	12,357	809	51,528	138,305
Construction	**40,957**	**81,914**	**6,784,139**	**15,194**	**348,916**	**7,322**	**101,877**	**21,276**	**61,099**	**30,880**	**125,771**	**1,006,873**
General contractors	13,092	26,184	4,071,242	4,218	116,754	2,458	33,137	8,164	47,273	9,688	62,698	509,407
Special trade contractors	27,817	55,634	2,705,947	10,951	228,578	4,864	68,740	13,199	13,785	21,167	62,876	495,788
Plumbing, heating, and air conditioning	3,446	6,892	485,142	1,092	22,641	516	7,067	2,009	1,969	2,877	5,972	62,482
Painting, paper hanging, and decorating	4,126	8,252	221,493	1,158	26,575	671	10,394	1,147	960	2,846	3,820	58,039
Masonry, stonework, tile setting, and plastering	4,023	8,046	288,733	1,829	39,985	505	6,972	1,509	1,212	3,261	5,678	67,996
Contractors, not elsewhere classified	16,222	32,444	1,710,579	6,872	139,377	3,172	44,307	8,234	9,604	12,383	47,406	307,271
Contractors not allocable	*48	*96	*6,950	*25	*1,584	—	—	*13	*61	*25	*197	*1,778
Manufacturing	**15,523**	**31,048**	**3,900,834**	**5,392**	**192,625**	**3,487**	**58,789**	**8,205**	**34,899**	**13,352**	**130,315**	**632,222**
Lumber and wood products, except furniture	3,904	7,808	666,184	1,445	41,629	864	14,552	2,529	13,347	3,406	39,227	92,782
Printing, publishing, and allied industries	2,574	5,148	307,848	805	44,372	563	10,717	973	2,755	1,729	5,283	54,482
Machinery, except electrical	1,288	2,576	206,938	599	15,544	612	11,260	749	1,627	1,275	5,647	39,055
Other manufacturing industries	7,757	15,514	2,719,864	2,543	91,080	1,448	20,260	3,954	17,170	6,942	79,958	435,923
Transportation, communication, electric, gas, and sanitary services	**8,408**	**16,812**	**1,353,852**	**3,681**	**142,028**	**1,736**	**19,573**	**5,136**	**35,266**	**7,261**	**104,414**	**173,462**
Transportation	8,859	13,718	1,040,247	3,181	106,948	1,522	17,641	4,349	20,792	5,947	72,663	117,225
Trucking and warehousing	4,603	9,206	556,426	2,069	79,078	943	12,689	3,234	9,992	3,883	37,406	71,174
Other transportation	2,256	4,512	483,821	1,112	27,870	579	4,952	1,115	10,800	2,064	35,257	46,051
Communication, electric, gas, and sanitary services	1,547	3,094	313,605	700	35,078	*214	*1,932	787	14,474	1,314	31,751	56,237
Wholesale and retail trade	**112,288**	**224,576**	**28,239,991**	**64,216**	**1,529,294**	**22,084**	**273,980**	**57,869**	**142,880**	**92,847**	**249,796**	**2,018,742**
Wholesale trade	18,676	37,352	7,835,749	8,209	288,968	3,534	65,509	9,031	34,273	13,514	60,910	530,904
Retail trade	93,406	186,816	18,384,792	55,803	1,239,078	18,450	208,479	48,723	108,317	78,941	188,314	1,484,239
Building materials, hardware, garden supply, and mobile home dealers	5,303	10,606	1,265,427	3,381	76,394	1,535	18,243	3,475	11,093	4,551	12,845	114,514
General merchandise stores	2,149	4,298	411,412	1,411	26,138	528	5,870	719	2,471	1,854	3,089	32,274
Food stores	13,670	27,340	3,645,861	8,415	200,683	2,382	28,414	5,829	13,180	12,001	29,409	217,490
Grocery stores	9,527	19,054	2,959,261	6,215	148,527	1,451	19,406	4,095	10,061	8,422	21,300	154,078
Other food stores	4,143	8,286	686,600	2,200	52,156	931	9,008	1,734	3,119	3,579	8,109	63,412
Automotive dealers and service stations	16,650	33,300	5,339,110	9,821	219,774	2,846	38,655	9,173	27,378	14,103	32,118	320,757
Motor vehicle dealers	3,645	7,290	2,096,400	2,000	66,073	740	12,664	2,771	15,641	2,936	7,822	86,271
Gasoline service stations	9,357	18,714	2,494,952	5,872	108,181	1,447	19,306	4,120	4,980	7,920	16,863	154,936
Other automotive dealers	3,648	7,296	747,758	1,919	45,520	459	6,685	2,282	6,758	3,247	7,433	79,550
Apparel and accessory stores	6,069	12,138	974,420	4,114	72,659	1,260	13,763	3,674	6,540	4,607	7,810	101,243
Furniture and home furnishings stores	7,194	14,388	1,000,106	3,985	70,179	1,399	17,690	3,755	7,987	5,710	10,180	110,462
Eating places	12,569	25,138	1,765,748	9,279	278,059	2,449	25,961	7,128	15,225	11,403	40,203	186,316
Drinking places	4,696	9,392	343,382	2,657	36,102	834	5,902	2,463	5,233	4,234	8,129	52,670
Liquor stores	3,104	6,208	762,974	1,977	31,654	935	7,370	1,911	4,027	2,769	5,455	50,915
Other retail trade	22,004	44,008	2,976,352	10,763	227,436	4,481	44,211	10,596	15,202	17,709	39,076	297,398
Wholesale and retail trade not allocable	*204	*408	*19,450	*204	*1,248	*100	*1,992	*115	*290	*192	*572	*1,599

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 2 partners											
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
Finance, insurance, and real estate	110,626	231,252	6,536,783	14,164	271,558	4,382	79,259	59,632	771,101	60,778	536,727	1,785,238
Finance	21,439	42,878	645,842	1,163	16,476	610	12,751	6,688	52,442	4,113	9,872	425,040
Banking, and credit agencies other than banks	1,379	2,758	64,723	515	7,925	*350	*4,403	752	7,895	614	1,805	17,921
Security, commodity brokers, and services	431	862	32,197	132	3,595	*13	*577	57	1,273	125	185	16,583
Holding and investment companies	19,629	39,258	548,922	516	4,958	447	7,771	5,879	43,274	3,374	7,702	388,556
Insurance agents, brokers, and service	5,580	11,160	874,046	3,610	80,578	774	17,682	2,380	5,844	3,896	5,829	213,502
Real estate	83,607	167,214	5,016,895	9,391	184,502	2,798	48,826	50,564	712,815	72,769	521,226	1,148,697
Operators and lessors of buildings	67,808	135,616	3,215,476	6,580	80,575	1,567	13,441	43,561	629,115	63,520	492,481	737,811
Lessors, other than buildings	6,209	12,418	143,866	*155	*143	*159	*399	1,692	9,501	4,487	8,270	80,426
Real estate agents, brokers, and managers	5,815	11,630	613,756	2,400	70,266	847	27,483	3,136	26,714	3,622	14,812	134,937
Other real estate	3,775	7,550	1,043,997	256	13,518	225	7,503	2,175	47,485	1,140	5,863	193,629
Services	105,692	211,384	9,718,016	55,099	1,423,843	14,488	272,011	45,947	154,418	84,678	347,539	3,112,910
Hotels and other lodging places	5,006	10,012	818,476	2,914	86,966	861	5,556	4,054	51,060	4,816	53,779	165,913
Motels, motor hotels, and tourist courts	2,830	5,660	339,963	1,941	46,576	272	2,932	2,349	27,914	2,810	32,514	81,319
Other lodging places	2,176	4,352	478,513	973	40,390	389	2,724	1,705	23,146	2,006	21,265	104,594
Personal services	14,894	29,788	788,648	7,219	125,929	2,734	32,777	5,618	9,634	12,655	33,006	173,907
Laundries, dry cleaning, and garment services	4,335	8,670	255,543	2,003	46,495	502	3,957	2,303	3,930	3,871	14,929	48,222
Beauty shops	4,327	8,654	168,912	2,461	40,613	1,114	10,953	1,679	1,322	3,634	4,781	41,188
Barber shops	1,687	3,374	68,508	*684	*13,131	*298	*5,385	*231	*507	1,223	1,155	20,795
Other personal services	4,545	9,090	297,685	2,071	25,490	820	12,482	1,405	3,875	3,927	12,143	63,702
Business services	13,971	27,942	876,656	4,188	115,994	1,652	22,005	5,860	26,043	10,144	75,672	259,244
Automobile repair and services	13,199	26,398	985,051	4,022	71,156	1,839	24,641	6,447	16,260	11,087	42,521	187,837
Automobile repair shops	10,000	20,000	749,562	3,138	55,023	1,657	23,685	4,578	8,004	8,874	14,092	143,743
General automobile repair shops	6,489	12,978	459,493	1,723	26,944	1,169	16,008	2,614	3,446	5,548	8,459	83,063
Other automobile repair	3,511	7,022	290,079	1,415	28,179	*488	*7,877	1,964	2,558	3,126	5,613	50,680
Automobile parking and other services	3,199	6,398	235,489	884	16,133	*182	*756	1,869	10,256	2,413	28,439	44,094
Miscellaneous repair services	5,329	10,658	293,953	1,178	14,175	613	9,143	2,399	2,476	4,313	6,188	69,135
Amusement and recreation services, including motion pictures	4,712	9,424	570,987	2,585	70,132	893	6,926	2,211	6,548	3,534	47,474	98,983
Medical and health services	10,847	21,294	1,953,232	8,772	348,165	1,604	70,671	5,122	21,686	9,408	34,372	635,578
Offices of physicians	4,969	9,938	1,022,323	4,382	150,912	538	30,112	2,020	4,229	4,309	10,854	555,346
Other medical and health services	5,678	11,356	930,909	4,390	195,253	1,065	40,559	3,102	17,458	5,099	23,418	280,230
Legal services	*14,436	28,872	1,624,591	12,820	290,537	1,079	24,421	5,439	5,430	11,942	20,999	802,181
Engineering and architectural services	3,197	6,394	381,710	1,563	45,920	331	10,088	1,584	2,132	2,066	4,823	106,871
Accounting, auditing, and bookkeeping services	5,890	11,780	558,225	4,399	165,082	1,250	40,142	2,672	2,551	4,771	7,877	220,248
Certified public accountants	3,531	7,062	447,633	3,055	121,895	951	26,661	1,892	2,183	3,054	6,149	171,504
Other accounting, auditing, and bookkeeping services	2,359	4,718	110,592	1,344	43,387	*299	*13,481	780	368	1,717	1,728	48,744
Other services	14,411	28,822	868,287	5,439	91,787	1,832	25,541	4,521	10,598	9,942	20,826	193,015
Nature of business not allocable	*12	*24	*10,475	—	—	—	—	*12	*244	*12	*12	*302

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 3 partners											
	Number of—		Business receipts[1]	Salaries and wages		Payments to partners		Interest paid		Depreciation		Net income (less deficit)
	Partnerships	Partners		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Amount	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	101,204	303,612	17,999,411	29,985	1,255,487	15,613	352,659	53,842	577,784	76,766	683,239	3,376,008
Agriculture, forestry, and fishing	13,265	39,795	1,795,381	1,120	24,576	1,643	23,829	6,164	60,274	11,030	123,248	360,314
Farms	12,252	36,756	1,626,112	576	9,557	1,437	18,712	7,426	57,810	10,096	115,501	330,584
Field crop	5,934	17,802	587,287	232	2,709	507	7,731	3,277	24,823	4,685	54,858	172,815
Vegetable and melon	452	1,386	153,853	—	—	*106	*2,263	*157	*2,476	385	7,345	33,768
Fruit and tree nut	1,097	3,291	132,983	*106	*3,218	*106	*2,040	494	4,265	985	8,143	22,026
Beef cattle feedlots	*37	*111	*15,626	**	**	*27	*927	*30	*446	*34	*880	*382
Beef cattle, except feedlots	2,269	6,807	345,219	*193	*1,413	*161	*679	1,488	14,179	1,942	17,217	37,992
Hogs, sheep, and goats	581	1,743	49,763	—	—	*77	*532	555	2,398	426	4,223	7,878
Dairy farms	1,551	4,653	236,102	*18	*784	425	4,142	1,183	8,240	1,319	19,282	37,455
Poultry and eggs	*85	*255	*73,454	**	**	*5	*35	*83	*562	*84	*1,298	*8,015
General livestock, except animal specialty	*90	*270	*4,188	**	**	—	—	*13	*5	*90	*138	*278
Animal specialty	*146	*438	*27,837	*23	*713	*23	*363	*143	*594	*145	*2,337	*9,957
Other	1,013	3,039	169,269	544	15,019	406	5,116	733	2,484	934	7,745	29,730
Agricultural services, forestry, and fishing	1,307	3,921	671,509	408	48,633	347	6,951	465	29,100	1,038	69,559	207,258
Mining	1,089	3,267	442,196	244	37,159	*212	*2,293	257	25,324	820	53,335	177,911
Oil and gas extraction	218	654	229,313	164	11,674	135	4,658	208	2,778	218	16,223	29,445
Other mining	4,116	12,348	1,853,198	1,582	53,259	1,096	25,112	2,832	11,748	2,628	24,970	224,427
Construction	1,973	5,919	1,516,674	708	25,694	417	10,172	1,235	10,187	965	19,110	166,786
General contractors	2,143	6,429	336,524	884	27,565	679	14,940	1,457	1,559	1,663	5,860	57,641
Special trade contractors	247	741	46,721	*44	*2,968	—	—	*133	*219	247	521	7,152
Plumbing, heating, and air conditioning	*245	*735	*23,960	*89	*41	*156	*2,777	*91	*71	*91	*178	*4,210
Painting, paper hanging, and decorating	*204	*612	*54,626	*108	*5,549	*32	*1,001	*108	*88	*204	*515	*9,177
Masonry, stonework, tile setting, and plastering	1,447	4,341	211,217	643	19,007	491	11,162	1,125	1,203	1,121	4,646	37,102
Contractors, not elsewhere classified	—	—	—	—	—	—	—	—	—	—	—	—
Contractors not allocable	2,970	8,910	821,962	1,181	45,969	747	21,831	1,549	7,057	2,490	19,036	109,284
Manufacturing	853	2,559	206,057	249	10,711	208	6,795	393	1,403	775	7,494	26,480
Lumber and wood products, except furniture	452	1,356	42,737	*45	*3,309	*11	*1,134	*100	*132	294	397	10,916
Printing, publishing, and allied industries	181	543	43,574	*56	*3,557	*26	*1,453	*141	*394	181	1,834	10,610
Machinery, except electrical	1,484	4,452	529,594	631	26,392	502	12,449	906	5,128	1,240	9,311	61,298
Other manufacturing industries	882	2,646	287,245	534	28,078	174	2,815	409	3,831	544	10,695	28,049
Transportation, communication, electric, gas, and sanitary services	506	1,518	231,365	318	29,351	58	1,234	224	2,644	335	8,704	16,614
Transportation	365	1,095	89,817	269	15,807	*36	*850	191	1,171	286	6,339	9,926
Trucking and warehousing	141	423	141,548	49	13,744	*22	*384	33	1,673	47	2,365	6,688
Other transportation	376	1,128	55,880	*206	*8,725	*116	*1,381	*185	*987	*209	*1,991	9,435
Communication, electric, gas, and sanitary services	13,619	40,857	6,255,929	6,235	365,248	4,901	91,158	7,449	34,836	11,023	57,308	420,222
Wholesale and retail trade	3,156	9,468	2,538,965	1,649	89,279	918	22,477	1,696	12,179	2,308	18,915	146,753
Wholesale trade	10,463	31,389	3,716,964	5,586	275,969	3,985	68,681	5,753	22,657	8,715	38,393	273,469
Retail trade	724	2,172	304,479	468	20,843	437	9,407	452	2,381	647	4,150	29,697
Building materials, hardware, garden supply, and mobile home dealers	414	1,242	151,864	334	10,760	173	2,225	288	913	414	1,226	12,519
General merchandise stores	1,641	4,923	898,370	1,018	58,993	636	10,847	952	2,788	1,473	6,450	33,380
Food stores	1,355	4,065	820,848	673	52,899	603	9,653	874	2,657	1,187	5,692	27,307
Grocery stores	286	858	77,524	145	6,094	*33	*794	78	131	286	758	6,073
Other food stores	1,998	5,994	806,253	1,085	32,057	644	10,628	1,148	4,763	1,802	5,350	42,338
Automotive dealers and service stations	368	1,104	422,792	250	15,376	138	3,645	*313	3,563	354	2,185	14,264
Motor vehicle dealers	807	2,421	242,079	399	8,635	224	3,438	291	352	715	1,791	14,383
Gasoline service stations	823	2,469	141,382	436	10,046	282	3,547	542	848	733	1,374	13,689
Other automotive dealers	548	1,638	170,376	309	15,169	289	5,474	275	1,629	469	1,857	18,278
Apparel and accessory stores	491	1,473	177,176	337	13,504	307	6,337	225	930	465	1,150	18,019
Furniture and home furnishings stores	1,598	4,794	435,422	1,036	61,318	373	5,338	881	3,904	1,179	6,544	45,172
Eating places	265	795	40,873	*182	*5,853	*13	*360	*175	*1,393	*168	*1,598	4,545
Drinking places	283	849	103,915	246	4,741	136	1,005	202	445	206	729	8,126
Liquor stores	2,503	7,509	628,438	1,591	52,691	977	17,260	1,157	3,511	1,872	9,039	61,397
Other retail trade	—	—	—	—	—	—	—	—	—	—	—	—
Wholesale and retail trade not allocable												

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
				Partnerships with 3 partners								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
Finance, insurance, and real estate	44,305	132,915	2,771,547	4,269	98,914	1,945	31,975	23,162	378,353	30,972	267,606	775,847
Finance	9,615	28,845	302,052	317	5,423	120	2,388	2,001	29,374	1,561	2,933	132,760
Banking, and credit agencies other than banks	359	1,077	20,615	*47	*1,013	3	196	*196	*3,116	*148	*511	8,168
Security, commodity brokers, and services	171	513	92,112	50	3,641	*55	*1,940	*37	*1,208	*31	*67	13,300
Holding and investment companies	9,085	27,255	189,325	220	769	*62	*252	1,768	25,050	1,382	2,355	111,292
Insurance agents, brokers, and service	1,106	3,318	128,142	465	18,813	315	7,508	243	608	628	1,275	45,736
Real estate	33,584	100,752	2,341,253	3,487	74,678	1,510	22,079	20,918	348,373	28,783	253,398	598,351
Operators and lessors of buildings	27,157	81,471	1,654,016	2,758	51,062	930	6,748	17,988	315,913	24,878	251,885	434,575
Lessors, other than buildings	3,862	11,586	105,020	*23	*2	*51	*199	1,367	7,903	2,550	6,797	52,276
Real estate agents, brokers, and managers	696	2,088	200,258	302	17,215	357	12,876	431	7,983	529	2,648	28,242
Other real estate	1,869	5,607	382,059	404	6,399	172	2,256	1,132	18,574	825	2,068	91,258
Services	20,740	62,220	3,542,640	12,858	580,612	4,560	149,389	9,961	53,597	17,041	110,820	1,252,509
Hotels and other lodging places	1,232	3,696	226,883	638	40,355	292	4,265	923	16,303	1,132	19,920	23,726
Motels, motor hotels, and tourist courts	618	1,854	123,624	459	18,320	183	2,331	592	10,130	595	12,063	13,112
Other lodging places	814	1,842	103,259	177	22,035	*109	*1,934	331	6,173	537	7,857	12,614
Personal services	1,896	5,688	173,221	937	19,821	787	13,937	852	1,287	1,819	6,186	33,529
Laundries, dry cleaning, and garment services	715	2,145	72,257	535	13,479	*435	*3,105	540	857	715	3,586	9,259
Beauty shops	*102	*306	*8,394	*24	*1,801	*24	*1,449	*24	*25	*102	*138	*884
Barber shops	*386	*1,158	*17,383	*78	*800	*155	*5,636	*77	*173	*309	*289	*2,776
Other personal services	693	2,079	77,181	300	3,741	*173	*3,747	211	212	693	2,173	20,620
Business services	3,298	9,894	230,566	785	19,678	496	4,678	1,494	12,008	2,320	38,152	73,893
Automobile repair and services	1,193	3,579	141,706	300	7,131	372	10,047	695	2,714	949	7,566	15,180
Automobile repair shops	654	1,962	67,991	*231	*3,463	*304	*8,558	256	565	487	1,118	7,832
General automobile repair shops	*115	*345	*12,540	*13	*643	*25	*1,002	*38	*66	*115	*318	*1,362
Other automobile repair	539	1,617	55,451	*218	*2,820	*279	*7,556	*218	*499	*372	*900	6,448
Automobile parking and other services	539	1,617	73,715	*69	*3,668	*68	*1,489	439	2,149	482	6,448	7,348
Miscellaneous repair services	*402	*1,206	*30,776	*169	*2,637	*167	*551	*89	*203	*247	*339	*4,127
Amusement and recreation services, including motion pictures	830	2,490	101,068	195	10,016	*48	*1,010	122	1,859	592	6,000	20,268
Medical and health services	2,844	8,532	751,721	2,243	141,136	338	22,769	1,307	7,070	2,300	9,935	331,558
Offices of physicians	1,628	4,884	457,149	1,293	63,650	*102	*13,609	477	623	1,209	3,251	263,590
Other medical and health services	1,216	3,648	294,572	950	77,486	236	9,160	830	6,447	1,091	6,684	67,965
Legal services	5,027	15,081	1,028,156	4,759	169,111	918	46,411	2,164	2,986	4,383	10,957	505,134
Engineering and architectural services	913	2,739	284,062	472	43,468	102	4,590	515	1,450	653	1,982	68,637
Accounting, auditing, and bookkeeping services	1,701	5,103	351,824	1,522	99,520	572	31,241	908	1,671	1,393	4,658	127,022
Certified public accountants	1,420	4,260	300,746	1,318	87,687	521	27,939	846	1,574	1,189	4,229	106,514
Other accounting, auditing, and bookkeeping services	281	843	51,078	204	11,833	*51	*3,302	*62	*97	204	429	20,508
Other services	1,404	4,212	222,657	638	27,741	468	9,890	892	6,066	1,253	5,125	47,437
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Number of— Partnerships	Number of— Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Salaries and wages: Amount	Payments to partners: Number of partnerships	Payments to partners: Amount	Interest paid: Number of partnerships	Interest paid: Amount	Depreciation: Number of partnerships	Depreciation: Amount	Net income (less deficit)
				Partnerships with 4 partners								
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	46,197	184,788	8,968,523	12,312	672,243	6,194	173,340	23,306	393,889	34,384	423,528	1,964,096
Agriculture, forestry, and fishing	3,851	15,404	797,236	148	5,305	399	9,425	3,124	28,147	3,475	58,769	171,214
Farms	3,663	14,652	721,147	*56	*1,915	383	8,559	1,951	25,167	3,312	56,813	161,257
Field crop	1,596	6,384	369,035	*44	*1,321	117	2,123	990	12,648	1,365	29,026	84,486
Vegetable and melon	*189	*756	*66,725	—	—	—	—	*189	*4,284	*112	*7,485	*4,292
Fruit and tree nut	239	956	30,676	—	—	*46	*393	*41	*839	*221	*1,214	13,074
Beef cattle feedlots	—	—	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots	658	3,432	117,259	—	—	—	—	270	3,208	833	7,358	28,909
Hogs, sheep, and goats	*308	*1,232	*61,208	—	—	*112	*2,731	*377	*3,208	*308	*4,853	*19,359
Dairy farms	*389	*1,556	*53,527	—	—	—	—	—	—	*389	*6,072	*7,249
Poultry and eggs	—	—	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—	—
Animal specialty	—	—	—	—	—	—	—	—	—	—	—	—
Other	188	752	76,089	*92	*3,390	*16	*868	173	960	163	1,956	9,957
Agricultural services, forestry, and fishing	804	3,216	233,134	544	10,227	55	1,507	171	3,770	549	18,796	48,902
Mining	676	2,704	143,094	420	4,512	*32	*692	61	1,227	499	6,190	42,290
Oil and gas extraction	128	512	90,040	124	5,715	*23	*815	110	2,543	50	10,606	6,612
Other mining	—	—	—	—	—	—	—	—	—	—	—	—
Construction	839	3,358	893,018	344	13,255	219	6,975	511	5,386	683	25,767	90,975
General contractors	328	1,312	806,484	104	8,991	106	3,106	216	4,689	261	23,834	74,805
Special trade contractors	511	2,044	86,534	240	4,564	*113	*3,869	293	497	422	1,933	16,170
Plumbing, heating, and air conditioning	**	**	**	**	**	**	**	**	**	**	**	**
Painting, paper hanging, and decorating	*69	*356	*6,003	*12	*1,106	**	**	*89	*68	*89	*154	*1,790
Masonry, stonework, tile setting, and plastering	**	**	**	**	**	**	**	**	**	**	**	**
Contractors, not elsewhere classified	325	1,300	50,868	*131	*1,377	*108	*3,470	*188	*258	236	1,289	11,294
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	786	3,144	461,385	338	23,839	434	12,556	406	3,403	681	9,341	65,390
Lumber and wood products, except furniture	133	532	60,757	*35	*1,018	*89	*1,558	*126	*250	133	2,096	8,427
Printing, publishing, and allied industries	223	892	68,278	*145	*7,234	*107	*2,273	148	779	146	1,982	10,953
Machinery, except electrical	*37	*148	*19,568	*24	*1,313	*25	*713	*37	*62	*37	*357	*2,753
Other manufacturing industries	393	1,572	312,782	134	14,074	213	6,012	97	2,312	365	4,906	43,257
Transportation, communication, electric, gas, and sanitary services	442	1,768	132,431	140	8,420	*67	*1,458	195	2,918	187	4,101	10,258
Transportation	311	1,244	111,219	*109	*4,128	*32	*853	*153	*2,045	*158	*1,782	5,535
Trucking and warehousing	*120	*480	*31,376	*18	*953	*19	*586	*40	*249	*120	*976	*3,506
Other transportation	*191	*764	*79,843	*91	*3,175	*13	*267	*113	*1,796	*38	*806	*2,029
Communication, electric, gas, and sanitary services	*131	*524	*21,212	*31	*4,292	*35	*605	*42	*873	*31	*2,319	*4,733
Wholesale and retail trade	4,218	16,872	2,273,787	2,412	126,338	1,854	37,922	2,230	11,539	3,670	18,404	131,667
Wholesale trade	1,106	4,424	1,009,409	673	38,956	403	8,381	639	4,460	792	5,841	48,680
Retail trade	3,034	12,136	1,254,803	1,739	87,382	1,373	29,423	1,513	7,065	2,800	12,490	82,944
Building materials, hardware, garden supply, and mobile home dealers	264	1,056	123,280	264	11,219	186	4,140	80	558	239	2,009	10,839
General merchandise stores	*149	*596	*42,469	*149	*3,226	*130	*1,659	*108	*55	*149	*297	*3,124
Food stores	567	2,268	277,156	283	15,181	299	6,563	206	1,056	567	2,527	11,534
Grocery stores	438	1,752	216,547	231	9,090	207	5,016	190	811	438	1,582	8,888
Other food stores	*129	*516	*60,609	*52	*6,091	*92	*1,547	*16	*245	*129	*945	*2,548
Automotive dealers and service stations	357	1,428	301,955	160	10,760	195	3,549	235	2,600	268	3,374	10,201
Motor vehicle dealers	65	260	220,910	65	8,198	55	1,746	51	2203	53	2615	6248
Gasoline service stations	163	652	63,248	*58	*1,508	*24	*317	*56	*101	84	383	2,532
Other automotive dealers	*129	*516	*17,797	*39	*1,054	*116	*1,486	*129	*296	*129	*378	*1,423
Apparel and accessory stores	172	688	77,796	172	8,867	*130	*2,277	*118	*187	157	441	7,159
Furniture and home furnishings stores	330	1,320	123,001	246	10,229	134	4,568	193	542	328	737	10,544
Eating places	421	1,684	167,590	244	17,833	112	1,481	143	821	320	1,818	16,899
Drinking places	—	—	—	—	—	—	—	—	—	—	—	—
Liquor stores	*69	*276	*37,012	*69	*1,812	*12	*100	*51	*606	*69	*297	*1,705
Other retail trade	705	2,820	104,544	152	6,255	175	4,068	378	640	705	990	10,939
Wholesale and retail trade not allocable	*78	*312	*9,575	—	—	*78	*1,118	*78	*13	*78	*73	*43

Footnotes at end of table.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 4 partners: Number of— Partnerships	Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Amount	Payments to partners: Number of partnerships	Amount	Interest paid: Number of partnerships	Amount	Depreciation: Number of partnerships	Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
Finance, insurance, and real estate	26,637	106,548	1,971,042	3,063	68,289	1,576	28,137	13,339	303,329	17,981	211,765	544,397
Finance	6,432	25,728	153,103	242	5,877	273	3,822	1,419	16,348	1,007	3,322	87,231
Banking, and credit agencies other than banks	*221	*884	*7,158	*23	*763	—	—	*92	*1,210	*92	*177	*3,528
Security, commodity brokers, and services	67	268	22,817	*23	*3,839	*33	*1,496	*47	*661	*9	*76	9,505
Holding and investment companies	6,144	24,576	123,128	196	1,275	240	2,326	1,280	14,477	906	3,079	74,200
Insurance agents, brokers, and service	380	1,520	65,915	224	14,719	*139	*9,552	*151	*240	211	699	23,814
Real estate	19,825	79,300	1,752,024	2,597	47,693	1,166	14,763	11,769	286,740	16,763	207,734	434,052
Operators and lessors of buildings	15,672	62,688	1,335,960	2,230	38,337	963	9,071	10,254	269,012	14,660	201,806	310,525
Lessors, other than buildings	2,475	9,900	71,217	*236	*33	*105	*101	818	2,597	1,623	3,541	41,593
Real estate agents, brokers, and managers	776	3,104	93,658	*51	*8,245	*31	*4,166	239	4,285	76	1,530	28,544
Other real estate	902	3,608	251,189	70	3,078	67	1,425	658	11,846	404	857	53,390
Services	8,820	34,480	2,206,490	5,323	416,770	1,588	75,360	4,330	37,399	7,158	78,583	900,693
Hotels and other lodging places	760	3,040	155,901	394	19,546	105	2,108	669	15,136	758	14,782	29,381
Motels, motor hotels, and tourist courts	410	1,640	102,547	263	14,650	*84	*1,683	395	8,080	408	9,177	20,063
Other lodging places	350	1,400	53,354	*131	*4,696	*21	*423	273	7,056	350	5,605	9,318
Personal services	366	1,464	57,591	*211	*12,582	*35	*1,017	*340	*358	353	2,032	9,144
Laundries, dry cleaning, and garment services	*172	*688	*24,903	*95	*2,010	**	**	*169	*229	*172	*1,548	*1,834
Beauty shops	*78	*312	*4,230	—	—	—	—	*78	*51	*78	*202	*1,816
Barber shops	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services	*118	*464	*28,458	*116	*10,572	**	**	*93	*68	*103	*282	*5,494
Business services	1,185	4,740	184,480	401	26,950	300	9,362	790	11,059	1,084	29,613	71,533
Automobile repair and services	408	1,632	55,586	**	**	**	**	*230	*1,185	*176	*8,262	12,827
Automobile repair shops	*13	*52	*12,955	**	**	**	**	*13	*67	*13	*136	*409
General automobile repair shops	**	**	**	**	**	**	**	**	**	**	**	**
Other automobile repair	**	**	**	**	**	**	**	**	**	**	**	**
Automobile parking and other services	395	1,580	42,631	**	**	**	**	*217	*1,118	*163	*8,126	12,419
Miscellaneous repair services	*170	*680	*20,614	**	**	**	**	*93	*20	*93	*251	*8,902
Amusement and recreation services, including motion pictures	711	2,844	84,423	394	11,006	*257	*6,818	175	4,314	510	5,600	20,351
Medical and health services	862	3,448	464,126	775	75,290	98	9,080	337	1,662	725	4,926	236,582
Offices of physicians	637	2,548	326,133	600	47,968	*64	*4,919	230	492	547	2,148	191,901
Other medical and health services	225	900	135,993	175	27,322	34	4,161	107	1,170	178	2,778	44,591
Legal services	2,347	9,388	719,030	2,026	137,184	253	11,489	1,102	1,809	2,023	8,322	384,047
Engineering and architectural services	260	1,040	135,830	140	43,815	*31	*2,502	101	376	259	524	20,733
Accounting, auditing, and bookkeeping services	623	2,492	239,232	529	76,265	284	28,574	284	1,104	533	2,899	77,655
Certified public accountants	555	2,220	203,026	461	62,873	235	22,807	241	899	465	2,348	70,864
Other accounting, auditing, and bookkeeping services	*68	*272	*36,206	*68	*13,392	*49	*5,767	*43	*205	*68	*553	*6,791
Other services	928	3,712	89,477	271	11,318	*154	*2,691	*210	*376	644	1,372	31,528
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 2.6—Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Industry	Partnerships with 5 or more partners: Number of— Partnerships	Partners	Business receipts[1]	Salaries and wages: Number of partnerships	Amount	Payments to partners: Number of partnerships	Amount	Interest paid: Number of partnerships	Amount	Depreciation: Number of partnerships	Amount	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Partnerships With Net Income												
All industries	79,004	1,695,199	31,646,147	18,979	4,787,877	8,482	604,164	30,908	1,414,052	43,977	1,145,243	8,854,059
Agriculture, forestry, and fishing	3,658	30,705	859,175	435	16,451	725	12,802	1,487	39,501	3,059	52,651	192,348
Farms	3,254	27,920	775,562	237	7,651	525	11,970	1,427	38,118	2,685	50,656	179,314
Field crop	1,839	13,343	364,384	*184	*4,158	228	4,556	801	27,978	1,402	32,831	96,188
Vegetable and melon	*285	*1,813	*19,069	—	—	*71	*881	228	2,593	*285	*804	*5,679
Fruit and tree nut	470	3,427	97,971	*35	*1,493	*3	*103	*15	*699	*13	*528	22,179
Beef cattle feedlots	*15	*4,063	*35,095	**	**	**	**	124	2,331	291	4,694	*3,685
Beef cattle, except feedlots	311	2,636	73,354	**	**	**	**	**	**	**	3,822	11,046
Hogs, sheep, and goats	*80	*415	*10,014	*3	*250	*3	*81	*3	*4	*77	*38	2,116
Dairy farms	*135	*1,384	*108,342	**	—	*24	*737	*135	*3,432	*111	*5,160	*32,783
Poultry and eggs	**	**	**	**	**	**	**	**	**	**	**	**
General livestock, except animal specialty	**	—	—	**	**	**	**	**	**	**	**	**
Animal specialty	**	**	**	**	**	—	—	—	—	—	**	—
Other	402	2,785	83,613	198	8,800	200	832	*40	*383	374	1,995	**
Agricultural services, forestry, and fishing	4,801	205,482	1,531,169	1,188	22,975	591	4,888	593	17,398	2,431	95,478	13,034
Mining	4,394	200,441	1,440,649	1,122	16,255	442	2,502	478	15,393	2,299	82,778	838,808
Oil and gas extraction	407	5,041	190,520	64	6,720	149	2,386	115	2,003	132	12,700	799,342
Other mining												37,266
Construction	643	5,588	1,220,411	165	14,587	118	10,452	207	14,474	221	10,096	124,682
General contractors	476	4,112	1,110,667	106	10,314	84	5,923	158	14,068	131	8,280	113,276
Special trade contractors	167	1,476	109,744	59	4,273	*52	*4,529	*49	*386	90	1,816	11,406
Plumbing, heating, and air conditioning	**	**	**	**	**	**	**	**	**	**	**	**
Painting, paper hanging, and decorating	*13	*65	*11,854	*13	*1,247	**	**	—	—	*13	*109	*239
Masonry, stonework, tile setting, and plastering	**	**	**	**	**	**	**	**	**	**	**	**
Contractors, not elsewhere classified	148	1,372	86,677	*42	*2,862	*38	*3,755	*43	*326	71	1,810	9,988
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	741	8,154	1,263,208	282	72,139	200	15,664	320	5,879	848	19,474	133,312
Lumber and wood products, except furniture	256	1,645	120,594	18	1,784	*14	*1,316	172	657	258	3,288	11,506
Printing, publishing, and allied industries	113	1,160	81,957	31	11,946	*13	*1,282	*9	*20	113	2,526	17,520
Machinery, except electrical	*27	*165	*57,895	*24	*1,606	*5	*813	*4	*63	*27	*907	*13,192
Other manufacturing industries	345	5,184	1,002,762	209	56,793	168	12,253	135	5,138	252	12,753	91,094
Transportation, communication, electric, gas, and sanitary services	546	6,280	268,494	276	63,989	148	3,073	82	6,372	384	15,308	63,537
Transportation	360	3,533	234,728	172	56,235	134	2,434	64	5,195	352	12,068	57,218
Trucking and warehousing	65	891	144,619	57	49,875	*31	*1,303	48	1,430	82	4,644	13,249
Other transportation	295	2,642	90,109	115	6,360	*103	*1,131	*18	*3,765	290	7,222	43,967
Communication, electric, gas, and sanitary services	186	2,747	31,756	*104	*7,754	*14	*639	*18	*1,177	*32	*3,240	8,321
Wholesale and retail trade	4,130	39,020	5,138,404	2,572	300,667	1,459	47,739	1,385	25,942	2,808	38,398	292,687
Wholesale trade	1,006	12,000	2,808,171	468	93,326	338	22,577	378	13,130	408	18,336	110,015
Retail trade	3,122	27,020	2,328,233	2,104	207,341	1,121	25,162	1,006	12,812	2,400	20,062	182,672
Building materials, hardware, garden supply, and mobile home dealers	271	1,818	268,463	254	24,934	88	1,685	82	1,334	246	2,345	21,385
General merchandise stores	79	659	165,559	76	16,134	*24	*1,190	45	2,008	66	1,943	12,971
Food stores	215	1,584	219,422	214	17,452	92	3,203	80	490	209	1,409	11,694
Grocery stores	149	1,014	195,502	148	15,011	42	2,040	40	237	145	1,069	10,350
Other food stores	*66	*570	*23,920	*66	*2,441	*50	*1,163	*40	*253	*64	*340	*1,344
Automotive dealers and service stations	176	2,453	356,960	97	18,051	51	2,186	68	2,912	99	1,872	11,776
Motor vehicle dealers	82	648	283,561	80	15,009	41	1,749	59	2,368	82	1,532	6,397
Gasoline service stations	*89	*1,780	*68,321	*12	*2,897	*5	*283	*6	*531	*12	*321	*4,688
Other automotive dealers	*5	*25	*7,078	*5	*145	*5	*154	*3	*13	*5	*19	*493
Apparel and accessory stores	324	3,024	112,105	159	11,798	123	2,760	*42	*405	159	878	11,168
Furniture and home furnishings stores	188	1,615	299,171	111	21,026	84	2,989	113	1,042	187	1,472	12,967
Eating places	1,166	10,346	558,809	594	62,018	285	5,010	302	2,918	862	7,724	64,217
Drinking places	*231	*2,002	*18,384	*231	*4,308	*154	*924	—	—	*231	*201	*1,860
Liquor stores	—	—	—	—	—	—	—	—	—	—	—	—
Other retail trade	472	3,519	327,360	368	31,620	220	5,215	254	1,705	341	2,218	34,634
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

Table 2.6——Receipts, Selected Deductions, and Net Income, by Number of Partners and Selected Industries—Continued

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

Partnerships with 5 or more partners

Industry	Number of— Partnerships (1)	Number of— Partners (2)	Business receipts[1] (3)	Salaries and wages: Number of partnerships (4)	Salaries and wages: Amount (5)	Payments to partners: Number of partnerships (6)	Payments to partners: Amount (7)	Interest paid: Number of partnerships (8)	Interest paid: Amount (9)	Depreciation: Number of partnerships (10)	Depreciation: Amount (11)	Net income (less deficit) (12)
Partnerships With Net Income												
Finance, insurance, and real estate	**53,827**	**1,273,724**	**9,226,542**	**7,085**	**747,701**	**2,720**	**144,976**	**21,356**	**1,173,894**	**26,189**	**669,705**	**2,710,467**
Finance	23,756	799,229	3,362,334	662	475,911	867	117,713	4,073	309,540	1,560	18,064	1,383,908
Banking, and credit agencies other than banks	364	8,950	445,485	*78	*22,856	*55	*2,302	67	12,598	*83	*2,145	18,135
Security, commodity brokers, and services	628	15,271	1,644,646	203	450,655	289	111,028	225	238,815	179	8,812	258,141
Holding and investment companies	22,764	775,008	1,272,203	381	2,400	523	4,383	3,781	58,127	1,298	7,107	1,107,630
Insurance agents, brokers, and service	297	7,265	926,107	139	71,645	77	7,146	65	599	129	2,146	252,774
Real estate	29,774	467,230	4,938,101	6,284	200,145	1,776	20,117	17,218	863,755	24,500	649,495	1,073,787
Operators and lessors of buildings	24,703	418,468	4,240,986	5,759	184,961	1,453	15,794	15,622	823,935	22,484	641,222	907,189
Lessors, other than buildings	3,395	31,299	103,975	*215	*1,524	*130	*345	363	8,375	1,477	4,168	56,309
Real estate agents, brokers, and managers	702	6,343	142,838	222	6,749	*136	*2,664	521	8,866	316	1,878	24,701
Other real estate	974	11,120	450,302	88	6,911	57	1,314	712	22,579	223	2,227	85,568
Services	**10,647**	**126,181**	**12,039,799**	**6,965**	**3,548,935**	**2,510**	**364,492**	**5,498**	**131,595**	**8,224**	**248,114**	**4,300,156**
Hotels and other lodging places	1,036	14,927	453,008	796	84,857	444	8,781	758	47,657	899	40,823	73,851
Motels, motor hotels, and tourist courts	653	10,648	274,969	522	55,477	213	4,874	480	29,694	540	26,763	44,674
Other lodging places	383	4,279	178,039	274	29,380	231	3,907	278	17,963	359	14,060	29,177
Personal services	63	501	56,220	*48	*9,759	*11	*1,306	*38	*256	63	2,419	7,051
Laundries, dry cleaning, and garment services	*30	*213	*33,092	*30	*7,757	**	**	*5	*56	*30	*1,392	*3,615
Beauty shops	—	—	—	—	—	—	—	—	—	—	—	—
Barber shops	—	—	—	—	—	—	—	—	—	—	—	—
Other personal services	*33	*288	*23,126	*18	*2,002	**	**	*33	*200	*33	*1,027	*3,436
Business services	1,606	13,897	334,295	226	57,879	100	9,195	821	19,576	1,319	57,006	94,699
Automobile repair and services	*95	*717	*29,480	**	**	**	**	*87	*599	*95	*4,774	*5,625
Automobile repair shops	*3	*18	*7,105	**	**	**	**	—	—	*3	*17	*1,144
General automobile repair shops	**	**	**	**	**	**	**	**	**	**	**	**
Other automobile repair	**	**	**	**	**	**	**	**	**	**	**	**
Automobile parking and other services	*92	*699	*22,375	**	**	**	**	*87	*599	*92	*4,757	*4,481
Miscellaneous repair services	*79	*397	*5,433	**	**	**	**	—	—	*79	*52	*969
Amusement and recreation services, including motion pictures	1,025	13,350	408,516	265	88,631	163	5,824	346	9,584	421	21,613	90,370
Medical and health services	1,517	17,041	1,957,299	1,204	480,156	369	50,818	789	13,653	1,015	19,846	675,805
Offices of physicians	820	9,976	1,303,260	638	295,797	134	33,642	356	2,638	510	7,414	562,381
Other medical and health services	697	7,065	654,039	566	184,359	235	17,176	433	11,015	505	12,432	113,424
Legal services	3,175	34,636	5,038,769	3,086	1,318,980	850	110,713	1,689	10,513	2,989	59,334	2,446,139
Engineering and architectural services	113	943	558,578	102	183,169	63	13,269	61	1,296	96	5,020	80,071
Accounting, auditing, and bookkeeping services	999	13,717	2,872,804	899	1,222,483	483	140,612	551	11,902	895	31,105	737,018
Certified public accountants	900	13,079	2,803,827	800	1,203,092	437	133,502	512	11,734	796	30,544	712,862
Other accounting, auditing, and bookkeeping services	99	638	68,977	99	19,391	*46	*7,110	*39	*168	99	561	24,157
Other services	939	16,055	325,395	324	102,615	*6	*22,980	358	16,559	353	4,122	88,557
Nature of business not allocable	***13**	***65**	***2,955**	***13**	***433**	***13**	***78**	—	—	***13**	***21**	***262**

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1] Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

Table 2.7——Receipts and Net Profit for Industrial Divisions, by Year of Organization

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

Year of organization	All industries: Number of— Partnerships	All industries: Number of— Partners	All industries: Business receipts[1]	All industries: Payments to partners	All industries: Net income (less deficit)	Agriculture, forestry, and fishing: Number of— Partnerships	Agriculture, forestry, and fishing: Number of— Partners	Agriculture, forestry, and fishing: Business receipts[1]	Agriculture, forestry, and fishing: Payments to partners	Agriculture, forestry, and fishing: Net income (less deficit)	Mining: Number of— Partnerships	Mining: Number of— Partners	Mining: Business receipts[1]	Mining: Payments to partners	Mining: Net income (less deficit)
Total	**1,096,441**	**5,370,236**	**157,572,880**	**2,948,646**	**10,422,811**	**121,337**	**342,934**	**12,909,758**	**144,602**	**1,014,820**	**17,812**	**360,777**	**5,258,499**	**34,142**	**−46,926**
Not shown	85,941	337,971	9,000,913	196,213	1,444,591	17,294	43,174	1,469,053	9,928	272,990	1,308	15,325	50,960	*970	8,587
1919 and prior	1,230	8,955	2,350,783	57,158	668,403	*88	*201	*20,055	*235	*1,723	—	—	—	—	—
1920—29	2,556	11,462	1,270,519	28,315	259,001	297	1,428	55,816	*1,302	10,361	*81	*218	*8,830	—	*3,650
1930—39	6,771	25,486	2,867,815	71,432	488,264	1,043	2,881	91,467	*1,313	27,150	*208	*560	*42,928	*42	*22,142
1940—49	31,205	136,326	11,939,189	215,344	1,924,359	5,139	14,545	780,244	7,201	134,751	727	8,001	324,531	5,252	62,353
1950—59	78,579	359,262	18,553,282	335,615	3,341,402	11,291	29,712	2,100,679	14,616	258,501	1,264	7,756	411,489	2,463	90,786
1960—64	76,133	381,314	11,994,013	190,118	1,988,610	9,815	26,187	1,279,419	13,722	196,018	1,116	11,057	239,528	*1,424	−32,514
1965—69	139,749	697,783	23,527,738	338,439	2,875,715	16,408	41,490	1,878,465	18,503	187,229	2,495	28,364	988,970	5,033	403,061
1970	40,222	362,790	6,462,772	101,380	190,658	3,996	11,687	377,491	4,248	18,959	879	84,812	384,846	1,405	11,652
1971	53,721	309,283	8,619,404	112,268	442,371	4,700	13,646	574,741	7,714	26,610	773	10,675	581,922	*368	349,887
1972	75,568	547,609	11,100,077	160,707	−7,689	7,098	23,964	690,237	10,929	6,457	852	35,681	510,396	*1,394	128,193
1973	97,582	503,502	12,834,591	223,213	−287,287	9,659	35,119	865,049	13,343	33,510	950	16,639	600,780	*3,070	149,822
1974	104,339	524,110	13,878,740	269,909	−194,668	11,282	31,683	889,764	17,843	−9,559	1,742	29,701	530,875	3,475	40,670
1975	129,945	528,625	13,330,081	343,543	−818,998	10,607	33,563	1,161,424	7,223	−79,622	2,225	44,397	416,095	5,574	−325,278
1976	171,206	612,305	9,530,921	304,365	−1,917,901	12,592	33,360	675,209	16,482	−70,462	3,186	49,523	166,057	3,672	−980,310
1977[2]	1,694	23,253	312,042	*627	25,980	*28	*94	*645	—	*204	*6	*18,068	*292	—	*20,373

Year of organization	Construction: Number of— Partnerships	Construction: Number of— Partners	Construction: Business receipts[1]	Construction: Payments to partners	Construction: Net income (less deficit)	Manufacturing: Number of— Partnerships	Manufacturing: Number of— Partners	Manufacturing: Business receipts[1]	Manufacturing: Payments to partners	Manufacturing: Net income (less deficit)	Transportation, communication, electric, gas, and sanitary services: Number of— Partnerships	Transportation, communication, electric, gas, and sanitary services: Number of— Partners	Transportation, communication, electric, gas, and sanitary services: Business receipts[1]	Transportation, communication, electric, gas, and sanitary services: Payments to partners	Transportation, communication, electric, gas, and sanitary services: Net income (less deficit)
Total	**60,390**	**138,409**	**13,106,707**	**255,688**	**1,139,001**	**30,767**	**82,891**	**7,979,481**	**152,169**	**470,054**	**18,860**	**49,079**	**2,542,612**	**46,905**	**−98,021**
Not shown	4,300	6,855	355,355	13,235	54,818	2,016	4,816	273,195	8,723	24,606	1,563	5,844	147,657	*2,248	45,651
1919 and prior	*3	*12	*4,343	*170	*321	*31	*139	*48,366	*365	*4,549	*5	*166	*16,347	*54	*7,989
1920—29	*14	*48	*11,143	*90	*2,380	205	596	69,928	*577	10,188	*4	*12	*10,422	—	*423
1930—39	101	278	90,864	*1,592	5,824	224	968	156,212	1,320	24,348	*15	*30	*10,632	*99	*919
1940—49	1,071	2,477	456,290	6,181	50,411	1,282	3,766	902,583	18,040	102,029	445	1,113	157,890	4,315	20,826
1950—59	2,801	6,477	809,564	11,486	82,678	2,035	5,974	1,187,596	17,632	124,738	947	2,297	173,586	3,468	18,065
1960—64	2,364	4,967	710,658	10,216	80,471	1,838	4,198	734,651	15,446	117,482	738	1,772	252,914	3,183	28,403
1965—69	4,068	9,591	1,198,516	25,813	102,014	2,404	6,505	1,726,970	17,224	165,981	1,658	4,624	556,565	4,969	24,278
1970	1,813	4,070	470,590	6,262	57,468	452	1,054	147,085	2,375	−37,670	433	1,307	92,378	*5,962	−55,428
1971	2,525	5,915	636,942	11,045	84,925	1,147	2,759	214,332	5,742	6,292	661	1,753	100,865	*2,674	−465
1972	3,919	8,975	1,225,004	16,026	89,096	1,808	5,214	471,912	8,340	20,583	913	2,241	160,368	*1,828	6,322
1973	5,744	13,047	1,694,833	24,934	110,678	2,763	8,265	627,437	11,853	−114,555	1,381	5,030	252,893	2,245	−10,703
1974	6,160	14,611	2,680,321	31,743	201,744	2,612	6,491	571,575	12,574	12,464	1,583	4,806	211,018	5,406	−140,163
1975	9,297	21,017	1,495,226	45,195	128,455	4,654	11,874	405,813	18,834	25,792	2,474	7,544	218,458	3,714	−6,024
1976	16,131	37,913	1,057,359	51,700	86,387	7,011	20,052	439,849	13,124	−17,163	4,040	10,540	180,619	6,740	−38,116
1977[2]	*79	*158	*9,699	—	*1,331	*85	*220	*1,977	—	*390	—	—	—	—	—

Footnotes at end of table.

Table 2.7—Receipts and Net Profit for Industrial Divisions, by Year of Organization—Continued

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

Year of organization	Total: Number of— Partnerships	Total: Number of— Partners	Total: Business receipts[1]	Total: Payments to partners	Total: Net income (less deficit)	Wholesale and retail trade — Wholesale trade: Number of— Partnerships	Wholesale trade: Number of— Partners	Wholesale trade: Business receipts[1]	Wholesale trade: Payments to partners	Wholesale trade: Net income (less deficit)	Retail trade: Number of— Partnerships	Retail trade: Number of— Partners	Retail trade: Business receipts[1]	Retail trade: Payments to partners	Retail trade: Net income (less deficit)
Total	195,014	468,773	48,073,078	643,023	2,409,252	32,381	83,886	18,011,459	156,090	704,315	162,371	384,167	30,032,594	483,823	1,703,295
Not shown	13,873	31,112	3,209,035	41,421	190,977	1,769	4,203	1,155,455	5,043	50,613	12,104	26,909	2,053,580	36,378	140,364
1919 and prior	479	1,422	107,193	*1,974	7,603	*160	*533	*48,437	*753	*1,142	319	889	60,756	*1,221	6,461
1920—29	470	1,302	275,311	2,678	11,271	113	335	161,873	1,063	6,154	357	967	113,438	1,615	5,117
1930—39	1,572	5,391	935,923	9,110	58,284	260	783	458,012	2,397	23,078	1,297	4,578	470,970	6,713	34,736
1940—49	6,860	16,832	5,052,350	48,847	272,465	1,489	4,228	2,683,395	20,240	105,394	5,371	12,604	2,368,955	28,607	167,071
1950—59	13,499	31,390	6,970,964	77,291	435,132	2,826	7,156	2,918,894	27,527	131,276	10,673	24,234	4,052,070	49,764	303,856
1960—64	10,187	23,648	3,418,747	43,536	224,112	1,829	4,283	1,221,690	12,169	58,630	8,281	19,211	2,196,304	31,367	165,295
1965—69	16,517	40,182	5,610,813	65,420	320,848	2,975	7,266	1,487,877	9,653	81,121	13,530	32,892	4,119,558	55,767	239,192
1970	5,651	13,586	1,558,060	24,745	88,948	975	2,410	563,963	2,580	25,117	4,598	10,864	982,522	21,047	63,788
1971	8,255	23,072	2,050,198	27,418	108,170	1,093	6,768	654,079	5,112	25,280	7,085	16,150	1,390,682	20,544	82,522
1972	10,506	26,576	2,485,848	34,522	150,260	1,359	3,181	679,634	4,304	41,854	9,147	23,395	1,806,214	30,218	108,406
1973	14,052	34,481	2,888,151	58,528	139,477	1,754	4,553	753,846	14,200	32,799	12,275	29,882	2,131,364	44,098	106,641
1974	18,453	44,068	3,578,013	58,405	151,506	3,019	7,617	1,173,168	15,885	38,808	15,434	38,451	2,402,845	42,520	114,698
1975	31,794	76,337	4,505,690	90,154	149,978	5,117	11,759	1,178,932	24,436	51,702	26,677	64,578	3,328,758	65,718	98,278
1976	42,272	98,010	3,350,077	58,573	98,252	7,524	18,613	853,783	10,671	31,678	34,748	79,397	2,496,294	47,902	66,574
1977[3]	574	1,384	80,705	*401	1,969	*99	*198	*22,421	*57	*1,671	475	1,168	58,284	*344	298

Year of organization	Finance, insurance, and real estate: Number of— Partnerships	Finance: Number of— Partners	Finance: Business receipts[1]	Finance: Payments to partners	Finance: Net income (less deficit)	Services: Number of— Partnerships	Services: Number of— Partners	Services: Business receipts[1]	Services: Payments to partners	Services: Net income (less deficit)
Total	446,988	3,250,369	37,632,363	545,151	—2,268,511	207,248	676,915	32,056,952	1,126,888	7,802,578
Not shown	27,762	171,644	1,449,659	46,064	220,975	17,813	57,177	2,035,324	73,624	625,685
1919 and prior	146	692	791,846	*10,514	172,802	478	8,323	1,362,633	43,846	473,316
1920—29	822	4,343	407,234	15,452	60,972	663	3,517	431,835	8,216	159,756
1930—39	2,641	10,398	896,421	31,260	107,340	967	4,980	643,368	26,698	242,257
1940—49	10,530	68,771	1,272,388	33,822	320,739	5,151	22,821	2,992,913	91,686	960,783
1950—59	33,292	226,455	2,000,024	48,245	587,412	13,437	49,136	4,896,425	160,336	1,743,828
1960—64	38,394	271,854	2,856,171	35,820	545,555	11,681	37,631	2,501,925	86,771	829,083
1965—69	74,053	497,466	7,586,644	61,783	500,956	22,146	69,561	3,980,795	139,694	1,171,348
1970	19,508	220,231	2,293,680	20,840	—209,077	7,490	25,843	1,140,642	35,543	315,806
1971	27,169	226,735	2,906,376	21,538	—447,864	8,491	24,728	1,354,028	35,769	314,816
1972	37,635	392,730	3,541,793	28,840	—634,816	12,837	52,428	2,014,519	58,828	226,216
1973	45,368	335,642	3,778,152	31,566	—878,394	17,665	55,279	2,127,296	77,674	282,878
1974	41,336	320,112	3,001,880	38,285	—678,590	21,171	72,638	2,417,294	102,178	227,260
1975	40,468	251,055	2,703,215	52,842	—860,408	28,226	82,838	2,424,160	120,007	148,109
1976	47,572	252,240	1,944,308	68,054	—1,072,397	38,402	110,667	1,717,443	86,020	75,908
1977[3]	292	2,001	202,372	*226	—3,816	630	1,348	*18,352	—	*5,529

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.
[3]Represents part year returns with accounting periods ending January—June 1977.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.8—Income Statement by Industrial Division and Size of Total Assets

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

Industrial division, item	All active partnerships (1)	Partnerships with balance sheets, by size of total assets: Total (2)	Zero assets[1] (3)	$1 under $10,000 (4)	$10,000 under $25,000 (5)	$25,000 under $50,000 (6)	$50,000 under $100,000 (7)	$100,000 under $250,000 (8)	$250,000 under $500,000 (9)	$500,000 under $1,000,000 (10)	$1,000,000 under $5,000,000 (11)	$5,000,000 or more (12)
All industrial divisions												
Number of partnerships	1,096,441	848,684	113,808	139,707	105,763	105,274	115,365	122,747	83,190	39,476	37,354	6,200
Number of partners	5,370,236	4,501,853	393,280	424,096	331,679	352,464	463,802	548,466	421,955	441,872	642,520	481,719
Total assets	261,604,643	261,604,643	—	586,714	1,783,441	3,823,672	8,197,946	19,717,519	22,206,846	27,850,327	75,038,568	102,599,610
Total receipts	160,943,893	141,609,550	7,836,998	5,416,834	8,846,823	8,360,003	11,552,341	18,255,777	13,256,075	13,499,767	28,190,431	28,594,701
Business receipts	152,769,437	134,403,812	7,475,109	5,287,716	8,534,769	8,134,151	11,193,913	17,690,442	12,669,344	12,847,636	26,650,597	25,920,135
Income from other partnerships	634,952	598,024	4,872	23,619	14,460	19,177	16,800	52,184	55,724	83,923	206,111	121,154
Nonqualifying dividends	47,235	37,449	509	254	729	562	1,039	820	4,747	5,275	12,697	10,817
Interest received	2,574,975	2,215,143	61,073	12,627	15,276	25,817	72,064	145,368	162,252	192,350	446,874	1,061,444
Rents received	880,868	792,844	33,434	3,835	15,555	18,611	46,828	87,673	81,032	73,939	224,634	207,103
Royalties	456,183	429,670	1,054	11,873	10,326	32,415	42,733	39,200	50,079	33,546	80,848	127,796
Farm net profit	25,381	10,062	*1,497	—	—	*624	*417	2,242	676	*2,680	1,228	898
Net gain, noncapital assets	1,012,202	953,164	174,904	31,733	6,968	13,681	38,287	52,736	50,468	49,758	101,956	434,675
Other receipts	2,542,460	2,169,382	84,546	44,977	48,740	114,965	142,260	184,914	181,753	210,662	465,686	690,879
Total deductions	150,520,882	134,207,154	7,234,019	4,248,068	5,494,121	7,111,252	10,012,614	16,796,090	12,251,390	12,998,344	28,813,772	29,247,466
Cost of sales and operations	68,548,584	58,714,856	3,954,405	1,820,123	2,715,000	3,659,443	5,315,034	9,023,556	6,169,075	5,904,790	10,809,986	9,343,444
Salaries and wages	13,279,152	12,138,490	455,149	481,231	630,715	818,414	1,057,625	1,549,946	1,053,211	1,054,271	2,240,313	2,797,615
Payments to partners	2,948,646	2,585,234	169,938	273,195	290,719	251,397	288,867	347,856	222,155	173,944	256,036	311,127
Rent paid	4,038,805	3,595,267	179,028	240,463	270,093	296,378	339,119	469,637	289,243	308,452	615,619	587,235
Interest paid	12,346,003	11,817,165	318,592	64,406	78,323	150,465	349,179	701,650	925,294	1,321,898	3,957,502	3,951,856
Taxes paid	6,395,919	5,869,632	197,931	96,210	154,756	215,915	343,715	612,540	560,927	642,029	1,615,850	1,427,759
Bad debts	225,345	210,495	11,825	3,306	5,715	12,398	18,591	29,859	24,742	18,944	47,644	37,471
Repairs	2,425,217	2,028,717	67,180	41,007	55,056	96,096	157,639	262,053	232,695	238,068	530,411	348,514
Depreciation	11,086,857	10,203,501	249,530	82,844	178,113	250,640	470,851	838,129	846,669	1,147,286	3,196,014	2,943,425
Amortization	159,436	155,426	10,714	5,512	1,184	3,168	4,993	8,749	5,665	22,802	25,948	68,491
Depletion	264,815	252,366	1,143	3,003	4,503	2,634	6,600	35,197	14,186	16,564	39,285	129,251
Pension, profit-sharing, annuity, and bond purchase plans	215,533	203,192	3,015	3,479	7,868	7,359	9,678	17,128	14,026	20,536	44,641	75,442
Employee benefit programs	335,987	324,259	9,316	7,480	11,696	18,188	20,888	41,701	30,660	30,652	77,087	78,391
Net loss from other partnerships	1,354,660	1,250,238	29,849	60,776	46,860	38,162	86,428	114,217	129,193	168,624	356,598	221,531
Farm net loss	26,752	24,290	*288	—	*654	—	*1,826	8,176	*521	*4,438	*3,369	*5,018
Net loss, noncapital assets	199,674	185,000	22,220	29,923	11,464	34,977	4,689	9,054	15,330	11,666	24,041	21,636
Other deductions	26,669,497	24,649,026	1,553,896	1,033,128	1,033,382	1,257,618	1,536,892	2,728,642	1,717,398	1,915,382	4,973,428	6,899,260
Net income (less deficit)	10,422,811	7,402,396	602,979	1,168,548	1,152,702	1,248,751	1,539,727	1,459,687	1,004,685	501,423	—623,341	—652,765
Net income	24,920,192	21,248,002	1,126,956	1,552,637	1,462,899	1,640,320	2,029,486	2,758,348	1,894,157	1,809,596	3,118,632	3,854,971
Deficit	14,497,381	13,845,606	523,977	384,089	310,197	391,569	489,759	1,298,661	889,472	1,308,173	3,741,973	4,507,736
Agriculture, Forestry, and Fishing												
Number of partnerships	121,337	82,626	8,355	9,629	6,659	6,851	10,103	11,154	5,445	2,799	1,520	111
Number of partners	342,934	197,933	23,159	23,451	17,898	19,222	26,515	35,966	18,355	12,101	13,478	7,768
Total assets	10,538,949	10,538,949	—	37,968	112,045	253,762	731,948	1,771,683	1,884,863	1,968,810	2,648,487	1,131,363
Total receipts	13,804,828	8,594,055	425,480	203,951	235,759	407,854	937,163	1,527,087	1,278,232	1,258,498	1,900,817	419,214
Business receipts	12,909,758	8,035,600	396,478	198,598	232,606	346,972	877,710	1,450,997	1,185,463	1,197,655	1,768,726	382,395
Income from other partnerships	14,199	12,755	*297	—	—	—	*25	*526	*5,895	*318	5,322	*374
Nonqualifying dividends	2,634	2,113	*30	—	*12	—	*60	39	*41	417	1,505	*9
Interest received	73,685	46,731	6,256	*76	140	788	2,774	6,361	5,422	7,437	14,056	3,421
Rents received	106,371	84,069	1,430	*575	*737	3,231	10,250	10,869	12,288	14,144	23,252	7,313
Royalties	22,108	12,810	*114	—	—	*189	*11	*267	4,251	*881	3,994	3,103
Farm net profit	20,445	7,251	*1,072	—	—	*624	*78	*2,105	*403	*2,403	*542	*24
Net gain, noncapital assets	75,405	54,581	7,343	*557	*243	3,029	4,980	8,606	9,228	8,349	10,587	1,661
Other receipts	580,221	338,125	12,460	4,145	2,021	53,021	41,275	47,317	55,243	26,896	74,833	20,914
Total deductions	12,790,006	8,370,513	371,828	214,008	215,006	358,366	822,705	1,439,204	1,222,580	1,253,129	1,986,724	486,963
Cost of sales and operations	7,924,353	5,156,212	206,424	112,425	118,253	206,094	495,546	851,580	718,284	821,666	1,333,071	292,669
Salaries and wages	201,573	160,443	11,723	8,603	7,419	7,790	25,260	35,353	15,444	11,845	28,109	8,897
Payments to partners	144,602	110,717	7,651	*3,179	*2,651	*2,475	15,384	29,453	16,145	17,663	13,140	2,978
Rent paid	520,672	355,184	16,059	14,859	10,495	25,273	44,206	71,549	47,909	43,345	66,151	15,338
Interest paid	730,058	481,627	26,856	7,913	4,381	20,920	37,690	65,919	77,677	81,392	121,771	37,328
Taxes paid	332,804	209,560	9,245	2,761	5,402	10,109	21,434	39,828	35,339	33,529	41,220	11,693
Bad debts	5,440	4,292	*348	*3	*271	*27	*160	372	186	*663	1,812	452
Repairs	527,912	301,138	11,903	5,803	6,709	23,495	35,516	60,955	52,169	40,732	50,381	13,495
Depreciation	1,102,523	815,332	27,243	8,517	13,048	29,269	66,049	123,925	113,074	90,964	111,497	31,726
Amortization	862	862	*266	—	*242	*60	*26	*10	*33	*35	74	*116
Depletion	7,698	6,293	*21	—	*229	*2	—	*52	*533	*304	4,560	*592
Pension, profit-sharing, annuity, and bond purchase plans	3,449	2,967	*177	—	*70	*28	*276	559	*246	*823	612	*176
Employee benefit programs	7,584	7,349	*227	—	*55	*409	*337	1,044	825	1,973	1,647	832
Net loss from other partnerships	20,056	19,929	*153	—	*529	—	*9	*2,688	*871	*2,388	12,435	*858
Farm net loss	10,506	9,893	*288	—	*654	—	—	*1,149	*22	—	*2,769	*5,011
Net loss, noncapital assets	14,992	11,461	1,518	*230	*118	*179	*796	675	*492	*4,193	3,074	*186
Other deductions	1,234,942	917,054	51,728	49,715	44,500	32,216	80,016	155,093	143,331	101,616	194,421	64,418
Net income (less deficit)	1,014,820	223,542	53,652	—10,057	20,753	49,488	114,458	87,883	55,652	5,369	—85,907	—67,749
Net income	2,048,305	1,060,596	88,701	41,591	47,695	75,230	177,219	219,383	166,110	123,230	111,121	10,116
Deficit	1,033,485	837,054	35,049	51,648	27,142	25,742	62,761	131,500	110,458	117,861	197,028	77,865

*This estimate should be used with caution because of the small number of sample returns on which it was based.
[1]This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving no assets for the partnership at the close of the accounting period.

Table 2.8—Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Mining												
Number of partnerships	17,812	12,108	697	3,055	1,803	766	1,548	1,810	771	705	760	193
Number of partners	360,777	306,230	28,145	16,816	10,065	5,301	51,219	24,437	23,477	19,067	123,460	4,223
Total assets	7,955,042	7,955,042	—	14,621	30,036	32,084	107,488	290,292	260,549	475,052	1,497,307	5,247,613
Total receipts	5,731,042	5,521,485	79,766	46,819	58,926	42,690	137,573	385,860	278,926	465,129	1,130,018	2,897,778
Business receipts	5,258,499	5,063,470	77,071	46,496	54,417	38,140	125,932	365,421	260,630	393,046	1,041,966	2,662,351
Income from other partnerships	78,852	68,132	*1,011	—	—	—	*2,860	*3,749	—	*8,968	14,470	39,074
Nonqualifying dividends	*49	*49	—	—	—	—	—	—	—	—	*18	*31
Interest received	21,613	21,261	*119	*18	*19	*121	*543	1,055	902	926	6,298	11,280
Rents received	21,856	21,588	*9	—	—	—	—	—	—	—	—	—
Royalties	170,446	167,286	—	*182	*950	*60	*1,237	*497	*1,845	503	5,348	12,089
Farm net profit	*519	*441	—	—	—	*6,365	*4,664	7,074	*7,034	*7,317	22,584	111,118
Net gain, noncapital assets	29,882	28,422	*181	*24	*1,272	—	—	—	—	—	—	*441
Other receipts	151,348	150,838	1,375	99	*268	*4	*1,891	2,656	5,365	10,930	1,967	4,135
Total deductions	5,777,968	5,614,921	59,260	87,229	69,982	109,869	136,154	640,725	227,067	520,628	1,142,446	2,821,561
Cost of sales and operations	1,457,276	1,413,181	*17,172	2,884	*12,048	*5,976	35,231	106,621	59,124	105,623	347,400	721,102
Salaries and wages	167,854	158,060	4,800	*693	*527	*7,048	*4,856	9,840	10,998	24,768	30,208	64,322
Payments to partners	34,142	31,609	*4,324	*735	*2,695	*659	*1,665	7,975	*1,634	3,384	4,245	4,292
Rent paid	141,359	134,927	1,527	*2,552	*1,945	*4,186	3,628	14,192	13,232	20,322	34,061	39,182
Interest paid	122,965	121,056	1,484	*46	*1,607	*703	*1,542	7,416	4,627	11,564	15,889	76,180
Taxes paid	170,760	163,562	2,248	1,676	1,429	1,638	3,391	12,165	10,974	14,556	30,913	84,572
Bad debts	937	925	—	*2	*8	*130	*115	*147	*33	*50	*181	259
Repairs	71,975	67,606	*1,872	*216	1,339	*1,278	3,813	3,219	2,642	10,311	10,385	32,533
Depreciation	448,917	435,792	6,399	2,091	4,322	2,330	5,725	23,867	20,036	34,382	87,725	248,935
Amortization	10,189	10,158	*517	—	—	—	—	*25	—	*481	2,140	7,525
Depletion	190,083	181,468	*823	*886	*4,153	*1,067	*1,761	17,608	5,795	12,923	30,204	106,248
Pension, profit-sharing, annuity, and bond purchase plans	6,328	6,328	—	—	—	—	—	—	*61	*1,495	794	3,978
Employee benefit programs	12,820	12,716	*30	*55	—	—	*37	*326	*195	1,448	2,880	7,745
Net loss from other partnerships	85,390	85,390	—	*3,408	*5,156	*2,719	—	*15,267	*1,207	*8,164	27,183	24,278
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	6,878	6,876	—	—	—	*1,421	—	—	—	—	—	—
Other deductions	2,850,097	2,785,234	17,964	71,985	34,753	60,714	74,390	422,057	96,509	*4,659	*11	*795
Net income (less deficit)	−46,926	−93,436	20,506	−40,410	−13,056	*−67,179	1,419	−254,865	51,859	−55,499	−12,428	276,217
Net income	1,966,616	1,908,608	27,330	23,065	21,993	*12,375	37,481	125,777	103,175	104,047	325,067	1,128,298
Deficit	2,013,542	2,002,044	6,824	63,475	35,049	*79,554	36,062	380,642	51,316	159,546	337,495	852,081
Construction												
Number of partnerships	60,390	44,012	9,787	14,257	6,468	4,298	3,245	3,484	1,024	598	722	149
Number of partners	138,409	104,023	21,601	31,834	14,488	10,569	8,248	9,145	2,892	1,926	2,661	659
Total assets	5,273,588	5,273,588	—	54,798	106,063	150,707	221,189	548,982	359,284	413,348	1,502,543	1,916,672
Total receipts	13,336,424	11,917,827	1,003,932	881,329	615,782	527,679	745,001	1,575,607	845,337	1,005,861	2,716,619	1,920,680
Business receipts	13,108,707	11,701,585	992,679	854,171	609,361	524,638	741,945	1,559,678	821,383	964,239	2,666,005	1,867,486
Income from other partnerships	12,883	12,883	—	—	—	*66	—	*138	—	*3,126	2,057	7,496
Nonqualifying dividends	115	101	—	—	*1	—	*28	—	*6	*11	*48	*7
Interest received	31,493	30,042	1,570	369	148	530	821	3,699	2,945	2,840	10,789	6,531
Rents received	81,941	77,193	2,042	*117	*3,798	*1,198	1,023	6,512	9,922	6,323	19,629	26,631
Royalties	521	521	*6	—	—	—	—	*38	*9	*3	*231	*232
Farm net profit	*202	—	—	—	—	—	—	—	—	—	—	—
Net gain, noncapital assets	26,233	20,102	5,824	*13	*1,109	*399	*563	2,480	784	948	6,098	1,884
Other receipts	76,329	75,400	1,809	6,659	1,365	850	821	3,062	10,288	28,371	11,762	10,413
Total deductions	12,197,423	11,013,085	911,073	722,242	555,135	548,733	690,557	1,456,842	787,772	900,166	2,578,210	1,861,555
Cost of sales and operations	9,551,246	8,773,748	697,982	499,979	371,103	380,542	498,493	1,148,079	620,680	749,737	2,219,142	1,588,011
Salaries and wages	539,956	436,047	35,214	39,723	35,752	41,179	48,301	69,044	32,272	25,337	56,614	52,611
Payments to partners	255,668	195,278	26,210	51,853	37,681	14,100	16,714	18,698	6,492	6,144	10,355	7,029
Rent paid	79,735	70,822	7,606	10,734	6,489	4,098	6,835	14,049	6,559	2,794	7,173	4,485
Interest paid	194,424	183,889	9,409	3,625	3,598	4,784	6,835	19,024	12,778	16,703	49,120	58,013
Taxes paid	197,418	175,394	13,005	10,996	10,576	11,372	15,336	28,067	12,784	12,860	27,184	33,214
Bad debts	9,683	9,151	1,468	*206	*654	*2,155	*481	1,602	258	1,069	1,052	208
Repairs	83,333	69,467	3,482	4,267	5,702	5,961	5,860	13,977	9,383	6,785	7,660	6,370
Depreciation	243,890	208,756	15,991	10,816	15,348	13,256	15,562	29,459	18,359	33,905	32,007	24,043
Amortization	1,501	1,501	*220	*193	—	*77	*33	*22	*24	*7	*858	*67
Depletion	1,216	1,194	—	—	—	*190	—	*162	*11	—	*369	*452
Pension, profit-sharing, annuity, and bond purchase plans	13,586	12,178	*113	*38	*1,124	*160	*527	4,154	1,393	*1,526	2,197	946
Employee benefit programs	36,175	34,413	2,824	1,782	1,427	1,226	3,868	8,425	5,645	1,867	7,880	1,471
Net loss from other partnerships	5,099	4,972	—	—	—	*26	—	*146	—	*2,123	*758	1,919
Farm net loss	*35	*35	—	—	—	—	—	—	—	*35	—	—
Net loss, noncapital assets	2,549	2,549	*326	*37	*160	—	*27	*303	*60	*2	*40	*1,574
Other deductions	981,889	833,693	97,225	87,973	65,521	70,587	71,587	103,421	61,074	39,272	155,801	81,132
Net income (less deficit)	1,139,001	904,742	92,859	139,087	60,647	77,946	54,444	118,965	57,565	105,695	138,409	59,125
Net income	1,447,057	1,193,450	123,674	153,811	87,029	90,618	67,504	152,816	71,910	129,868	196,552	119,668
Deficit	308,056	288,708	30,815	14,724	26,382	12,672	13,060	33,851	14,345	24,173	58,143	60,543

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

[1]This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving no assets for the partnership at the close of the accounting period.

Table 2.8—Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Manufacturing												
Number of partnerships	30,767	24,437	3,828	7,137	3,514	3,180	3,266	1,992	757	344	334	85
Number of partners	82,891	68,079	8,696	20,622	8,198	8,701	7,561	5,088	2,502	1,369	3,309	2,033
Total assets	4,835,912	4,835,912	—	30,445	60,659	118,821	232,752	303,961	272,085	239,918	729,331	2,847,940
Total receipts	8,191,523	7,840,551	247,137	149,110	250,981	320,027	597,611	896,432	627,612	590,352	1,439,918	2,521,371
Business receipts	7,979,481	7,434,159	244,780	147,739	246,429	316,428	594,471	878,601	620,314	580,104	1,411,942	2,395,351
Income from other partnerships	*1,542	*1,542	*1,463	—	—	—	—	—	—	—	*79	—
Nonqualifying dividends	755	740	—	—	*252	—	*15	*5	*4	*21	*65	*378
Interest received	22,082	21,678	310	*22	*100	73	495	1,927	1,116	970	4,248	12,417
Rents received	15,860	15,119	*68	—	*185	*1,826	883	3,940	927	581	5,300	1,409
Royalties	7,674	7,674	*28	*12	*1,516	—	—	*2,365	*26	*1,089	*104	*2,534
Farm net profit	*373	*373	—	—	—	—	*335	—	*32	—	—	*6
Net gain, noncapital assets	5,263	4,901	*74	*179	*192	*371	*168	1,150	354	246	794	1,373
Other receipts	158,713	154,365	414	1,158	2,307	1,329	1,244	10,444	4,839	7,341	17,386	107,903
Total deductions	7,721,469	7,248,124	227,440	147,927	230,374	312,998	521,537	817,273	577,069	533,605	1,318,496	2,561,407
Cost of sales and operations	5,265,070	5,013,247	142,920	63,534	132,402	178,094	311,506	549,524	400,745	413,105	1,027,955	1,790,462
Salaries and wages	470,523	427,107	16,296	5,873	20,306	11,544	41,928	45,297	50,129	26,267	72,503	134,944
Payments to partners	152,169	132,098	4,813	12,092	12,790	13,896	28,635	21,365	11,927	9,291	14,125	3,174
Rent paid	108,948	101,047	4,963	8,296	8,331	8,250	12,149	12,668	8,415	3,393	10,094	26,492
Interest paid	99,176	93,421	2,965	395	2,041	3,805	6,173	13,728	4,479	3,727	11,274	44,836
Taxes paid	155,614	144,329	7,375	3,055	5,306	8,270	14,824	21,714	15,200	11,116	24,051	33,416
Bad debts	11,852	11,533	1,084	*236	*129	356	832	2,137	2,150	848	1,839	1,922
Repairs	87,511	73,129	4,109	1,829	2,848	3,493	8,112	8,604	6,177	4,091	8,266	25,480
Depreciation	306,468	285,833	6,236	4,337	14,724	9,506	17,348	33,646	14,771	10,710	26,952	147,561
Amortization	4,504	4,504	*16	—	*19	*7	*403	*67	*41	*15	243	3,693
Depletion	36,721	36,295	*27	—	—	—	—	*12,463	*2,553	*29	*489	*20,734
Pension, profit-sharing, annuity, and bond purchase plans	18,265	18,142	*197	*16	*891	*62	943	*293	1,006	1,486	3,476	9,772
Employee benefit programs	37,193	36,206	975	*122	*1,573	1,342	1,833	4,473	3,650	2,920	5,493	13,827
Net loss from other partnerships	29,138	29,138	*5	*77	*1,691	—	*276	—	—	*13	*6	*27,068
Farm net loss	*57	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	11,443	11,431	*712	*10,173	—	*206	*29	*41	*13	*157	*51	*49
Other deductions	906,819	830,660	34,747	37,802	29,315	74,175	76,546	91,251	55,813	44,417	111,617	274,977
Net income (less deficit)	470,054	392,427	19,697	1,183	20,607	7,031	78,074	79,159	50,543	56,747	121,422	−40,036
Net income	940,208	854,224	31,066	32,165	35,931	48,582	81,987	93,386	57,973	60,035	135,757	277,342
Deficit	470,154	461,797	11,369	30,982	15,324	41,551	5,913	14,227	7,430	3,288	14,335	317,378
Transportation, Communication, Electric, Gas, and Sanitary Services												
Number of partnerships	16,860	12,498	1,763	2,666	1,682	2,258	1,592	1,438	399	332	198	70
Number of partners	49,079	37,007	4,130	6,377	4,072	5,825	5,683	5,460	1,294	1,760	2,091	315
Total assets	3,506,422	3,506,422	—	12,501	29,442	78,528	112,626	227,842	135,446	227,149	388,911	2,295,977
Total receipts	2,611,564	2,332,045	97,211	114,659	113,864	171,774	198,385	338,444	174,027	165,734	401,674	556,273
Business receipts	2,542,612	2,267,374	88,229	114,432	113,597	170,028	193,317	327,706	172,125	158,375	384,940	545,225
Income from other partnerships	*1,235	*300	—	—	—	—	*56	*126	—	—	*118	—
Nonqualifying dividends	*92	*92	—	—	—	—	—	*51	—	—	—	*41
Interest received	6,401	6,296	*15	*8	*25	*364	*68	841	183	856	705	3,231
Rents received	24,887	23,961	—	—	*179	*635	*427	*829	*694	*3,052	11,411	6,734
Royalties	*5,302	*3,930	—	—	*3	—	*3,920	—	—	—	*1	*9
Farm net profit	*149	*11	—	—	*9	*463	*577	802	*122	*159	1,824	*20
Net gain, noncapital assets	12,506	12,186	*8,210	—	54	284	20	9,069	892	3,292	2,275	1,013
Other receipts	18,380	17,895	757	219	113,585	148,624	187,355	327,008	174,227	159,834	375,382	784,524
Total deductions	2,709,585	2,457,357	67,057	101,763	76,200	44,067	72,806	92,356	59,631	57,220	166,781	68,094
Cost of sales and operations	807,852	730,564	*24,851	48,558	5,542	23,412	26,937	58,689	29,999	26,236	65,625	29,243
Salaries and wages	312,306	296,483	5,269	12,531	*5,250	*2,814	7,996	7,681	1,851	1,861	1,642	*835
Payments to partners	46,905	38,733	3,365	5,436	1,709	4,171	5,493	10,827	2,559	2,463	7,123	3,742
Rent paid	60,366	50,396	5,044	7,265	2,549	3,066	7,307	5,239	12,815	18,125	64,654	4,485
Interest paid	126,052	120,637	4,830	622	730	6,240	6,333	16,442	7,223	6,910	11,106	14,737
Taxes paid	86,547	78,967	3,606	2,007	2,363							
Bad debts	4,770	4,094	*36	*12	*58	*168	*537	534	*410	*74	985	1,280
Repairs	85,624	70,061	2,936	1,939	4,048	7,452	12,381	13,510	6,918	3,815	8,110	8,942
Depreciation	381,442	361,330	8,838	3,445	4,044	12,452	15,451	25,948	18,896	17,369	29,590	225,297
Amortization	6,754	6,754	*289	*96	*20	*96	*17	*443	*343	*6	*638	*4,804
Depletion	*288	—	—	—	—	—	—	—	—	—	—	—
Pension, profit-sharing, annuity, and bond purchase plans	4,720	4,571	*33	*22	*65	*154	*30	*127	*730	*1,013	1,145	*1,252
Employee benefit programs	18,127	17,973	*232	*288	*281	*39	635	3,348	514	722	8,446	3,468
Net loss from other partnerships	*8,443	*8,443	—	—	—	—	—	*5,592	—	—	*1,118	*1,733
Farm net loss	—	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	736	453	*325	—	—	—	*75	*7	*36	—	*6	*4
Other deductions	758,654	677,898	24,403	19,340	13,275	42,700	35,596	82,195	39,878	29,330	54,942	336,239
Net income (less deficit)	−98,021	−125,312	10,154	12,896	279	25,150	11,030	11,438	−700	5,900	28,292	−228,251
Net income	273,316	234,711	14,358	15,951	7,433	30,968	18,691	42,126	12,172	17,820	37,492	37,702
Deficit	371,337	360,023	4,202	3,055	7,154	5,818	7,661	30,688	12,872	11,920	11,200	265,953

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

[1]This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving no assets for the partnership at the close of the accounting period.

Table 2.8—Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade												
Total												
Number of partnerships	195,014	150,222	29,270	27,206	25,320	22,679	21,601	15,963	5,019	2,096	961	114
Number of partners	468,773	366,988	64,742	62,215	57,502	54,421	53,175	42,532	14,891	8,866	6,245	2,399
Total assets	11,970,066	11,970,066	—	118,714	424,531	818,664	1,539,693	2,453,238	1,710,785	1,432,644	1,807,444	1,644,355
Total receipts	46,611,598	39,912,836	2,889,179	1,122,224	2,388,794	3,421,749	4,768,930	7,450,550	4,900,763	4,004,703	4,876,518	4,089,426
Business receipts	46,073,078	39,442,623	2,861,219	1,109,582	2,366,713	3,396,830	4,725,619	7,374,211	4,831,272	3,951,966	4,784,166	4,041,015
Income from other partnerships	10,833	9,485	*51	—	—	*37	—	1,932	*454	*1,959	4,777	*249
Nonqualifying dividends	2,610	1,870	*34	—	*15	*199	*25	*129	230	258	525	176
Interest received	61,459	55,581	2,513	585	432	2,043	3,087	7,937	9,977	8,194	12,539	7,874
Rents received	119,968	101,385	3,547	*1,109	2,217	5,330	11,968	22,517	12,533	11,326	21,681	9,157
Royalties	6,419	6,296	—	—	*215	—	*78	*39	1,956	*604	3,246	*48
Farm net profit	*535	*429	*165	—	—	—	—	*11	*24	—	*39	*190
Net gain, noncapital assets	27,245	23,921	7,488	*1,547	1,825	1,890	1,279	2,404	2,570	1,711	1,777	1,430
Other receipts	309,420	271,246	14,162	9,391	17,377	15,420	26,744	41,269	41,707	26,619	47,268	29,299
Total deductions	44,202,346	37,925,126	2,771,848	1,024,985	2,227,409	3,182,786	4,472,839	7,043,202	4,668,299	3,831,684	4,726,138	3,878,136
Cost of sales and operations	35,141,839	30,109,980	2,172,646	750,611	1,664,471	2,379,483	3,349,156	5,446,010	3,741,443	3,167,550	3,938,570	3,500,040
Salaries and wages	2,791,623	2,452,546	170,676	59,288	129,209	197,267	329,648	545,731	317,243	241,267	280,355	181,862
Payments to partners	643,023	554,426	49,581	29,500	69,188	82,831	88,526	112,928	52,007	31,730	28,311	9,824
Rent paid	781,576	675,631	62,767	42,668	81,232	110,462	109,168	118,436	55,260	32,892	41,539	21,207
Interest paid	305,915	273,579	15,680	3,247	8,648	17,373	32,904	54,051	38,960	31,580	39,134	32,002
Taxes paid	744,471	607,825	49,773	19,304	48,958	65,686	91,435	122,717	75,164	51,489	54,741	30,558
Bad debts	67,244	59,714	4,697	612	2,072	5,367	6,635	11,632	9,522	6,384	8,989	3,804
Repairs	205,614	167,747	12,406	5,717	12,071	13,047	24,631	34,942	20,263	16,958	16,984	10,728
Depreciation	490,357	422,241	25,468	9,117	27,106	34,470	69,850	88,654	52,677	37,526	49,422	27,949
Amortization	12,706	11,204	970	*122	*50	1,020	1,883	2,618	2,525	941	810	*265
Depletion	2,264	2,167	*163	*35	*92	*33	*38	*159	*779	*615	253	—
Pension, profit-sharing, annuity, and bond purchase plans	20,842	19,558	442	*51	*331	1,148	721	2,566	2,219	1,896	4,291	5,893
Employee benefit programs	50,815	47,991	1,523	866	1,764	4,102	3,536	7,582	7,170	7,216	8,546	5,686
Farm net loss	4,631	4,482	—	—	*15	*14	*78	*609	*283	*53	996	2,434
Net loss, noncapital assets	13,110	7,210	4,675	*95	*1,117	*191	*220	222	520	46	119	*5
Other deductions	2,926,505	2,508,817	200,181	103,752	183,085	270,292	364,410	494,342	290,264	203,539	253,073	145,878
Net income (less deficit)	2,409,252	1,987,710	117,531	97,239	161,385	238,963	296,091	407,348	234,464	173,019	150,380	111,290
Net income	2,861,318	2,378,791	165,210	125,063	197,320	280,138	360,314	466,543	266,302	195,634	182,028	120,239
Deficit	452,066	391,081	67,679	27,824	35,935	41,175	64,223	59,195	31,838	22,615	31,648	8,949
Wholesale trade												
Number of partnerships	32,361	28,299	4,037	6,117	3,485	3,104	2,742	3,372	1,773	812	493	64
Number of partners	83,886	68,636	9,587	14,957	7,501	7,116	7,341	8,633	5,446	2,789	2,666	800
Total assets	3,962,148	3,962,148	—	22,535	56,467	112,439	204,691	527,940	610,637	554,380	900,360	972,719
Total receipts	16,215,391	14,688,276	734,633	319,856	333,142	561,656	908,548	2,183,685	1,990,181	2,046,207	3,008,241	2,601,847
Business receipts	16,011,459	14,500,947	731,088	313,474	319,963	551,222	895,269	2,162,294	1,956,466	2,029,017	2,965,905	2,576,249
Income from other partnerships	1,971	1,829	—	—	—	*37	*2	*11	*142	*68	1,559	*20
Nonqualifying dividends	608	608	—	—	—	*146	—	*7	*6	*7	*333	*109
Interest received	20,057	18,875	325	*25	*99	361	439	1,490	3,113	2,220	5,923	4,880
Rents received	29,543	26,477	*332	*17	*217	*673	685	6,997	4,160	3,041	7,073	3,282
Royalties	4,949	4,949	—	—	*215	—	—	*37	*1,439	*94	3,163	*1
Farm net profit	*243	*243	—	—	—	—	—	—	*24	—	*29	*190
Net gain, noncapital assets	6,873	5,819	566	*30	*1,763	*93	145	510	450	378	650	1,232
Other receipts	139,688	128,529	2,520	6,310	10,885	9,124	12,008	12,349	24,361	11,382	23,706	15,884
Total deductions	15,511,076	14,074,021	710,290	271,998	303,449	511,976	868,671	2,068,992	1,899,887	1,967,912	2,921,359	2,549,487
Cost of sales and operations	13,399,309	12,172,761	612,959	210,057	237,699	414,382	707,612	1,771,928	1,600,275	1,730,125	2,550,156	2,337,568
Salaries and wages	582,805	534,544	23,233	13,496	8,202	16,380	39,748	84,872	93,942	80,956	119,125	54,590
Payments to partners	156,090	140,140	13,137	5,971	13,785	19,430	9,808	25,074	17,043	12,164	15,986	7,742
Rent paid	93,106	84,539	5,034	3,721	5,310	7,414	8,186	13,331	9,662	8,846	14,256	8,779
Interest paid	87,194	80,266	2,869	579	1,692	1,591	3,847	9,948	10,515	10,531	16,452	22,342
Taxes paid	156,732	139,549	7,431	2,309	2,780	5,119	9,237	19,564	29,730	18,712	29,624	15,043
Bad debts	24,187	22,260	1,486	*150	282	927	1,189	2,904	4,033	2,816	5,475	2,998
Repairs	55,685	47,911	2,062	984	1,876	1,275	2,911	6,145	6,230	7,075	9,435	5,918
Depreciation	133,573	119,010	3,707	1,678	4,720	4,933	15,436	19,441	19,327	13,644	22,727	13,397
Amortization	3,139	3,125	*41	*13	—	*49	*588	*667	*1,512	49	83	*123
Depletion	909	829	—	—	—	*23	—	*31	—	*585	*190	—
Pension, profit-sharing, annuity, and bond purchase plans	11,056	10,886	127	*13	*3	*893	*94	1,011	1,071	1,075	2,544	4,055
Employee benefit programs	16,151	15,665	211	*516	*1	848	469	1,726	2,480	2,764	3,967	2,683
Net loss from other partnerships	2,771	2,763	—	—	—	—	—	*586	*3	*39	858	*1,277
Farm net loss	*8	*5	—	—	—	—	—	—	—	—	*5	—
Net loss, noncapital assets	753	727	*11	—	—	*189	*11	*22	*418	*15	60	*1
Other deductions	787,610	699,041	37,982	32,511	29,099	36,523	69,535	109,842	101,646	78,516	130,416	72,971
Net income (less deficit)	704,315	614,255	24,543	47,858	29,693	49,680	39,877	114,693	90,274	78,295	86,982	52,360
Net income	836,352	737,806	39,692	52,522	36,979	56,299	69,119	128,555	105,707	85,102	104,530	59,301
Deficit	132,037	123,551	15,149	4,664	7,286	6,619	29,242	13,862	15,433	6,807	17,548	6,941

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

[1]This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving no assets for the partnership at the close of the accounting period.

Table 2.8—Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Wholesale and Retail Trade—Continued												
Retail trade												
Number of partnerships	162,371	123,731	24,933	21,092	21,835	19,486	18,769	12,568	3,248	1,284	468	50
Number of partners	384,167	299,592	55,155	47,258	50,001	47,127	45,498	33,853	9,445	6,077	3,579	1,599
Total assets	7,992,945	7,992,945	—	96,179	368,064	701,886	1,326,897	1,920,787	1,100,148	878,284	907,084	693,636
Total receipts	30,366,977	25,199,639	2,154,348	802,368	2,055,652	2,851,160	3,847,383	5,263,876	2,910,602	1,958,496	1,868,177	1,487,579
Business receipts	30,032,584	24,918,960	2,130,131	796,118	2,048,750	2,836,786	3,817,397	5,208,976	2,874,806	1,922,969	1,818,261	1,464,768
Income from other partnerships	8,982	7,656	*51	—	—	—	*24	1,931	*312	*1,981	*3,218	*229
Nonqualifying dividends	2,002	1,262	*34	—	*15	*53	*129	223	252	*297	*192	*67
Interest received	41,373	36,667	2,188	560	333	1,678	2,613	5,447	8,864	5,974	7,016	2,994
Rents received	90,398	74,861	3,215	*1,092	2,000	4,657	11,283	15,473	8,373	8,285	14,608	5,875
Royalties	1,470	1,347	—	—	—	—	*76	*2	*529	*510	*183	*45
Farm net profit	*292	*186	*165	—	—	—	—	*111	—	—	*10	—
Net gain, noncapital assets	20,362	18,091	6,920	*1,517	*82	1,797	1,123	1,884	2,120	1,333	1,127	198
Other receipts	169,624	142,609	11,642	3,081	6,492	6,189	14,736	28,919	17,348	17,237	23,562	13,405
Total deductions	28,863,682	23,827,520	2,061,358	752,987	1,923,960	2,682,598	3,591,747	4,971,258	2,768,412	1,863,772	1,804,779	1,428,649
Cost of sales and operations	21,726,351	17,924,259	1,559,687	540,554	1,426,772	1,961,022	2,634,488	3,672,257	2,141,168	1,437,425	1,388,414	1,162,472
Salaries and wages	2,207,570	1,916,841	147,443	45,792	123,007	178,106	289,640	460,739	223,301	160,311	161,230	127,272
Payments to partners	483,823	411,176	36,444	23,529	55,403	61,639	77,600	87,624	34,964	19,568	12,325	2,082
Rent paid	687,892	590,514	57,733	38,947	75,922	102,824	100,740	104,993	45,588	24,046	27,283	12,428
Interest paid	219,418	193,050	12,611	2,668	6,956	15,773	29,020	43,986	28,445	21,049	22,682	9,660
Taxes paid	587,130	457,695	42,342	16,995	44,178	60,462	61,738	100,137	45,434	32,777	25,117	15,515
Bad debts	42,748	37,145	3,211	462	1,790	4,416	5,161	8,728	5,489	3,568	3,514	806
Repairs	149,677	119,685	10,344	4,733	10,195	11,768	21,576	26,794	12,033	9,883	7,549	4,810
Depreciation	356,139	302,739	21,761	7,439	22,398	29,470	54,306	66,896	33,350	23,884	26,695	14,552
Amortization	9,569	8,079	929	*109	*50	971	1,295	1,951	1,013	892	727	*142
Depletion	1,355	1,338	*163	*35	*92	*10	*38	*128	*779	*30	*63	—
Pension, profit-sharing, annuity, and bond purchase plans	9,586	8,672	315	*38	*328	255	627	1,555	1,148	821	1,747	1,638
Employee benefit programs	34,654	32,316	1,312	*350	1,763	3,254	3,057	5,856	4,690	4,452	4,579	3,003
Net loss from other partnerships	1,660	1,719	—	—	*15	*14	*78	*23	*280	*14	*138	*1,157
Farm net loss	*3	*3	—	—	—	—	—	*3	—	—	—	—
Net loss, noncapital assets	12,267	8,463	4,664	*95	*1,117	*2	*209	200	*102	*31	*59	*4
Other deductions	2,134,550	1,805,806	162,199	71,241	153,986	232,612	292,174	384,388	168,618	125,023	122,657	72,908
Net income (less deficit)	1,703,295	1,372,119	92,989	49,381	131,692	188,562	255,636	292,618	144,190	94,724	63,398	*58,930
Net income	2,023,324	1,639,649	145,518	72,541	160,341	223,116	290,617	327,951	160,595	110,532	77,498	60,938
Deficit	320,029	267,530	52,530	23,160	28,649	34,556	34,981	*5,333	16,405	15,808	14,100	*2,008
Finance, Insurance, and Real Estate												
Number of partnerships	446,988	382,350	33,211	27,676	34,566	46,498	57,961	74,609	43,793	29,203	29,863	4,950
Number of partners	3,250,369	2,856,367	176,556	136,330	153,416	192,810	257,819	374,930	320,008	362,976	440,474	441,048
Total assets	196,031,607	196,031,607	—	127,838	607,288	1,703,654	4,137,412	12,199,778	15,458,183	20,518,301	60,662,857	80,623,320
Total receipts	37,632,363	35,935,699	1,789,194	363,083	424,068	626,757	1,384,657	2,154,676	2,811,518	3,676,326	11,027,078	11,276,342
Business receipts	32,826,920	31,605,905	1,563,653	292,752	383,294	560,544	1,230,077	2,283,400	2,514,918	3,329,587	10,116,389	9,331,091
Income from other partnerships	475,624	451,251	*1,365	23,613	13,626	16,012	12,601	43,975	44,120	67,535	164,950	63,454
Nonqualifying dividends	35,482	30,511	445	*88	449	*383	*23	425	4,333	4,488	10,128	9,771
Interest received	2,269,587	1,952,493	48,165	9,458	12,211	18,522	57,768	115,003	131,869	161,632	376,264	1,021,601
Rents received	269,911	236,337	23,428	*569	1,216	2,706	12,036	21,638	22,571	27,819	64,022	60,310
Royalties	227,870	215,378	*126	11,124	*7,185	*16,013	32,675	29,119	36,090	23,607	49,042	10,397
Farm net profit	1,982	1,146	—	—	—	—	*4	*77	*206	*175	*647	*37
Net gain, noncapital assets	751,858	728,128	110,736	20,904	1,796	6,343	24,073	25,597	27,638	22,050	69,618	419,373
Other receipts	771,029	714,550	40,076	4,555	4,291	6,252	15,400	35,444	29,773	39,433	176,018	363,308
Total deductions	39,900,874	38,572,998	1,678,000	351,237	418,272	588,698	1,252,275	2,481,156	2,787,745	3,914,407	12,535,089	12,366,119
Cost of sales and operations	4,012,097	3,743,759	452,495	42,463	54,364	84,193	158,233	328,482	264,617	327,866	1,187,636	833,210
Salaries and wages	2,001,369	1,941,163	33,202	23,001	26,037	40,940	64,052	94,028	103,289	156,360	583,021	837,233
Payments to partners	545,151	503,257	17,948	22,881	13,747	7,946	25,703	30,950	60,831	51,095	89,450	172,706
Rent paid	812,522	796,420	15,656	15,889	20,558	9,329	35,145	51,229	34,620	90,867	233,597	289,512
Interest paid	9,670,652	9,487,696	230,622	29,740	37,665	77,194	221,951	471,274	695,148	1,052,112	3,399,368	3,272,622
Taxes paid	3,712,130	3,577,565	74,470	18,095	32,132	53,718	117,098	267,785	321,971	423,423	1,235,290	1,035,583
Bad debts	75,367	73,445	1,444	*866	*505	2,394	7,009	8,469	7,236	7,649	18,309	19,544
Repairs	1,073,075	1,019,144	21,803	8,537	10,816	24,226	48,945	96,127	105,565	130,073	370,842	204,190
Depreciation	5,998,739	5,845,319	110,615	12,148	37,858	74,978	167,021	360,522	455,726	692,531	2,309,336	1,624,588
Amortization	41,368	40,795	5,062	*8	*193	462	1,484	1,991	1,769	2,639	8,895	18,312
Depletion	24,670	23,098	*10	*1,571	*23	*1,334	*4,714	4,737	4,024	2,687	2,783	1,215
Pension, profit-sharing, annuity, and bond purchase plans	31,592	31,203	*82	*306	*2	*7	527	867	792	940	8,635	19,245
Employee benefit programs	38,935	38,011	781	*12	*584	*372	976	1,410	1,672	2,456	9,678	20,070
Net loss from other partnerships	1,108,276	1,002,257	24,257	57,258	33,389	34,918	64,507	79,868	116,388	149,274	286,151	156,249
Farm net loss	14,216	14,200	—	—	—	—	*1,826	*6,870	*499	*4,403	*595	*7
Net loss, noncapital assets	124,186	120,714	12,172	*19,307	*7,788	27,945	*3,522	3,000	7,850	*2,433	19,995	16,704
Other deductions	10,618,531	10,314,952	867,381	101,155	142,617	148,742	331,582	673,727	605,530	817,579	2,781,508	3,845,131
Net income (less deficit)	−2,268,511	−2,637,299	−88,806	11,846	5,796	38,058	132,382	73,520	23,773	−238,081	−1,508,011	−1,086,777
Net income	5,816,550	5,180,621	217,800	136,369	131,200	176,525	351,801	617,213	568,400	548,315	1,119,759	1,293,239
Deficit	8,085,061	7,797,920	307,606	124,523	125,404	140,466	219,419	543,693	544,627	784,396	2,627,770	2,380,016

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

[1]This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving no assets for the partnership at the close of the accounting period.

Table 2.8—Income Statement by Industrial Division and Size of Total Assets—Continued

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

Industrial division, item	All active partnerships	Partnerships with balance sheets, by size of total assets: Total	Zero assets[1]	$1 under $10,000	$10,000 under $25,000	$25,000 under $50,000	$50,000 under $100,000	$100,000 under $250,000	$250,000 under $500,000	$500,000 under $1,000,000	$1,000,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Services												
Number of partnerships	207,248	160,596	26,917	48,078	25,751	18,744	15,929	12,284	5,970	3,399	2,996	528
Number of partners	678,915	565,137	66,251	126,451	66,040	55,615	53,562	50,823	38,512	33,787	50,602	23,274
Total assets	**21,487,537**	**21,487,537**	—	**189,809**	**413,379**	**669,232**	**1,114,838**	**1,919,763**	**2,121,353**	**2,383,105**	**5,805,689**	**8,970,370**
Total receipts	**33,010,892**	**29,741,591**	**1,306,099**	**2,555,459**	**2,560,849**	**2,741,473**	**2,783,021**	**3,524,158**	**2,329,164**	**2,333,164**	**4,697,789**	**4,910,617**
Business receipts	32,056,952	28,639,668	1,250,800	2,523,936	2,528,352	2,682,571	2,704,842	3,448,473	2,252,764	2,272,644	4,479,063	4,695,221
Income from other partnerships	41,784	41,676	*685	*8	*834	*3,062	*1,232	1,738	5,255	4,019	14,338	10,507
Nonqualifying dividends	5,498	1,973	—	*168	—	—	*784	72	*105	*34	408	*464
Interest received	88,665	81,061	2,125	2,091	2,201	3,376	6,708	8,543	9,938	9,495	21,575	15,109
Rents received	240,249	233,167	2,910	*1,445	7,223	3,625	9,004	21,086	20,252	10,191	73,991	83,460
Royalties	15,843	15,775	*778	*555	*460	*9,848	*1,385	*296	*701	*45	1,348	*359
Farm net profit	*1,178	*411	*260	—	—	—	—	*49	—	*102	—	—
Net gain, noncapital assets	83,729	80,923	35,048	8,509	522	1,186	2,756	9,041	4,406	5,363	9,291	4,799
Other receipts	476,996	446,939	13,493	18,751	21,057	37,805	56,310	33,876	35,841	31,271	97,777	100,758
Total deductions	**25,208,314**	**22,992,133**	**927,713**	**1,598,686**	**1,684,358**	**1,863,180**	**1,929,182**	**2,588,179**	**1,796,437**	**1,884,891**	**4,151,287**	**4,587,201**
Cost of sales and operations	4,357,323	3,762,637	229,915	299,669	296,158	380,994	394,063	499,054	294,673	262,023	589,431	526,656
Salaries and wages	6,793,516	6,276,206	174,969	331,519	405,923	489,234	516,643	691,531	493,837	540,171	1,143,878	1,488,502
Payments to partners	1,126,888	1,019,041	56,046	147,519	146,717	126,696	104,242	118,728	71,266	52,776	64,758	110,291
Rent paid	1,533,829	1,410,840	65,306	136,210	141,330	130,609	122,495	176,687	120,689	112,358	215,881	187,277
Interest paid	1,096,517	1,054,812	26,746	18,616	17,673	22,637	39,018	62,931	86,142	112,005	302,621	366,021
Taxes paid	994,038	912,291	38,209	42,316	50,588	58,882	73,964	102,788	82,187	88,146	191,345	183,986
Bad debts	50,026	47,315	2,752	1,369	2,018	1,801	2,822	4,920	4,947	2,207	14,477	10,002
Repairs	290,135	280,985	8,869	12,579	11,523	17,114	20,381	30,681	29,578	25,301	57,783	48,778
Depreciation	2,114,488	2,029,865	48,740	32,373	61,665	74,359	113,945	152,075	153,116	229,917	549,445	613,328
Amortization	81,552	79,818	3,374	5,091	660	1,446	1,167	1,573	1,130	18,878	12,290	34,209
Depletion	1,875	1,851	*99	*511	*6	*8	*87	*16	*491	*6	*627	—
Pension, profit-sharing, annuity, and bond purchase plans	116,951	108,245	1,971	3,046	5,405	5,800	6,654	8,782	7,579	11,357	23,491	34,180
Employee benefit programs	134,339	129,579	2,724	4,355	6,012	8,698	9,668	17,065	11,178	12,050	32,517	25,292
Net loss from other partnerships	95,627	95,627	*5,434	*33	*6,080	*485	21,558	10,047	10,446	6,611	27,939	6,994
Farm net loss	*1,929	*1,54	—	—	—	—	—	*154	—	—	—	—
Net loss, noncapital assets	25,782	24,306	*2,492	*81	2,253	*5,035	*20	4,806	6,339	*176	755	*2,319
Other deductions	6,393,701	5,780,359	260,267	561,406	520,318	538,192	502,665	706,381	424,835	411,111	903,839	951,267
Net income (less deficit)	**7,802,578**	**6,749,458**	**378,386**	**956,784**	**896,291**	**878,293**	**853,829**	**935,977**	**530,727**	**448,273**	**546,502**	**323,416**
Net income	9,566,258	8,456,437	438,619	1,024,622	934,096	923,884	934,489	1,040,842	647,813	632,647	1,010,656	888,367
Deficit	1,763,680	1,706,979	60,433	67,858	37,807	44,591	80,660	104,865	117,086	184,374	464,354	544,951

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

[1] This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership closed out its business, leaving no assets for the partnership at the close of the accounting period.

NOTE: All balance sheet data are measured as of the end of the partnership accounting period. "Wholesale and retail trade" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.9—Receipts and Net Income, by Accounting Period and Industrial Division

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

Month accounting period ended	Number of partnerships	Business receipts[1]	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)
	All industrial divisions			Agriculture, forestry, and fishing			Mining		
Total	**1,096,441**	**157,572,880**	**10,422,811**	**121,337**	**12,909,758**	**1,014,820**	**17,812**	**5,258,499**	**—46,926**
Full-year returns, total	**1,038,071**	**153,071,757**	**11,067,117**	**118,688**	**12,764,133**	**1,051,535**	**16,907**	**5,230,056**	**415,222**
July	2,763	1,106,224	183,810	126	78,355	7,279	**	**	**
August	3,403	1,627,720	282,131	192	121,938	—9,312	*10	*13,402	*5,616
September	6,414	3,632,355	818,157	136	47,706	2,474	*69	*34,679	*7,374
October	5,349	1,790,623	307,064	222	28,117	—3,655	*100	*21,565	*11,448
November	2,206	1,354,703	253,640	*87	*38,595	*5,793	**	**	**
December	987,538	130,901,428	7,540,129	115,384	11,893,618	1,021,104	16,449	4,634,398	332,956
January	4,850	2,236,475	434,641	432	64,616	7,287	*28	*6,430	*5,717
February	2,929	1,297,592	179,543	340	157,437	8,338	**	**	**
March	7,046	2332,280	337,635	318	97,016	6,593	*84	*92,887	*16,664
April	5,210	1,579,022	155,264	397	72,571	—1,748	*84	*24,469	*—1,852
May	2,940	1,203,353	191,503	259	40,347	—682	*54	*68,821	*8,097
June	7,421	4,016,002	583,600	805	123,617	8,064	*21	*141,457	*—8,689
Part-year returns, total	**58,370**	**4,501,123**	**—644,306**	**2,649**	**145,625**	**—36,715**	**905**	**28,443**	**—482,148**
July-November	10,513	1,352,913	168,565	410	59,310	3,884	*150	*4,706	*—4,421
December	36,318	1,991,611	—900,574	1,519	64,970	—48,668	676	16,914	—460,397
January-June	11,539	1,156,599	89,683	720	*21,345	8,069	*79	*6,823	*2,670
	Construction			Manufacturing			Transportation, communication, electric, gas, and sanitary services		
Total	**60,390**	**13,108,787**	**1,139,001**	**30,767**	**7,979,491**	**479,054**	**16,860**	**2,542,612**	**—99,021**
Full-year returns, total	**55,691**	**12,828,852**	**1,120,143**	**28,618**	**7,776,086**	**439,531**	**15,918**	**2,497,624**	**—89,835**
July	*100	*39,461	*1,591	38	48,917	4,357	**	**	**
August	56	*47,492	—328	339	67,639	5,846	*9	*2,573	*547
September	79	117,970	2,367	131	176,467	10,324	*310	*24,518	*2,284
October	251	118,245	9,006	116	271,750	—4,056	*28	*16,833	*—4,447
November	*80	*31,839	*372	*33	*83,277	*2,817	**	**	**
December	53,621	11,378,353	1,069,944	26,913	6,129,314	364,588	15,076	2,365,744	—98,929
January	57	147,128	20,670	146	155,074	17,121	*79	*5,437	*2,545
February	71	149,432	—4,338	44	58,687	2,115	**	**	**
March	477	311,340	19,694	295	267,875	18,358	*92	*12,874	*626
April	482	106,835	10,368	*113	*55,518	*6,896	*101	*25,009	*—85
May	*95	*57,351	*1,725	103	88,936	—1,078	*36	*13,068	*1,853
June	352	121,406	—11,128	357	392,612	14,241	*174	*24,010	*5,608
Part-year returns, total	**4,699**	**477,855**	**18,858**	**2,149**	**203,416**	**30,523**	**942**	**44,988**	**—6,186**
July-November	810	107,172	9,493	*195	*53,280	*6,499	*169	*4,325	*—1,732
December	2,481	154,824	1,826	1,365	59,950	4,939	683	33,693	—6,951
January-June	1,408	215,859	7,539	589	90,174	19,085	*90	*6,970	*497

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

**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

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

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

Table 2.9—Receipts and Net Income, by Accounting Period and Industrial Division—Continued

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

Month accounting period ended	Number of partnerships	Business receipts[1]	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)	Number of partnerships	Business receipts[1]	Net income (less deficit)
	Wholesale and retail trade								
	Total			Wholesale trade			Retail trade		
Total	195,014	46,073,078	2,409,253	32,381	16,011,459	704,315	162,371	30,032,594	1,703,285
Full-year returns, total	179,008	44,527,799	2,346,387	30,075	15,600,502	683,163	148,651	28,896,272	1,661,582
July	618	453,008	25,738	179	271,877	11,908	439	181,131	13,830
August	492	371,374	16,933	79	241,184	8,089	413	130,190	8,844
September	911	524,592	16,263	193	271,699	11,566	718	252,893	4,697
October	1,229	395,264	17,473	198	197,606	1,883	1,031	197,658	15,590
November	595	448,396	11,259	142	120,330	3,051	453	328,066	8,208
December	168,256	38,199,217	2,043,327	27,584	12,307,122	557,525	140,390	25,863,070	1,484,160
January	1,328	1,001,069	55,654	176	558,510	23,951	1,152	442,559	31,703
February	897	503,143	37,825	226	257,042	11,143	471	246,101	26,682
March	1,635	587,536	28,895	518	273,334	9,226	1,117	314,202	19,669
April	867	586,729	25,948	265	404,564	13,636	602	182,165	12,312
May	885	325,160	12,626	153	217,752	8,157	732	107,408	4,469
June	1,495	1,132,311	54,446	362	479,462	23,028	1,133	652,829	31,418
Part-year returns, total	16,006	1,545,279	62,865	2,286	410,957	21,152	13,720	1,134,322	41,713
July-November	3,127	471,539	30,167	692	171,522	10,932	2,435	300,017	19,235
December	9,275	738,043	15,568	1,118	143,026	4,828	8,157	595,017	10,740
January-June	3,604	335,697	17,130	476	96,409	5,392	3,128	239,288	11,738
	Finance, insurance, and real estate						Services		
Total	448,988	37,632,363	−2,258,511	207,248	32,058,952	7,892,578			
Full-year returns, total	429,394	36,490,449	−1,937,900	193,822	31,143,348	7,721,479			
July	1,067	109,055	44,688	801	231,282	82,363			
August	1,186	146,508	54,270	1,119	856,794	208,559			
September	2,764	944,663	89,565	2,014	1,761,760	487,508			
October	2,923	578,619	205,330	450	360,030	75,965			
November	1,072	603,525	200,314	335	123,471	18,819			
December	409,289	31,959,693	−2,877,351	182,538	24,330,618	5,682,188			
January	1,572	139,159	54,160	1,208	717,562	271,487			
February	1,117	171,994	21,778	658	247,139	111,831			
March	2,401	327,904	45,107	1,754	634,828	203,498			
April	2,209	370,795	22,383	967	335,096	93,352			
May	1,145	194,499	64,253	423	417,171	104,709			
June	2,649	943,835	137,803	1,555	1,127,599	383,393			
Part-year returns, total	17,594	1,141,914	−330,611	13,426	913,604	81,109			
July-November	2,442	319,932	42,161	3,210	332,847	60,534			
December	12,709	535,788	−365,853	7,610	387,440	−43,036			
January-June	2,443	286,214	−6,919	2,606	193,517	43,612			

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for Finance, insurance, and real estate, and Business receipts for all other industries.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.10—Partnership Payments to Retirement Plans for Employees or Partners, by Selected Industries and Size of Business Receipts

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

Selected industry, size of business receipts[1]	Number of partnerships	Partnerships with deduction for pension, profit-sharing, annuity, or bond purchase plans: Number of partnerships	Amount of deduction	Number of plans	Partnerships with payments on behalf of partners: To a self-employed retirement plan[2]: Number of partnerships	Amount of payments	To an individual retirement account[3]: Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All Industries								
Total	1,096,441	21,029	215,533	279,851	12,015	219,127	1,371	12,785
Under $100,000[4]	834,007	2,105	2,757	16,144	2,587	9,965	*587	*746
$100,000 under $200,000	117,363	4,422	7,146	76,334	3,006	20,055	*177	*360
$200,000 under $500,000	98,006	7,939	22,715	111,765	3,842	69,225	423	6,889
$500,000 under $1,000,000	28,756	2,923	18,645	32,292	1,299	22,613	*77	*1,383
$1,000,000 or more	20,307	3,639	166,070	43,416	1,279	97,269	107	3,407
All Nonfarm Industries								
Total	989,788	20,108	212,889	254,373	10,959	212,734	1,342	11,491
Under $100,000[4]	755,424	1,926	2,563	14,777	2,309	8,964	*564	*677
$100,000 under $200,000	102,246	4,218	6,994	68,507	2,708	18,297	*177	*360
$200,000 under $500,000	86,491	7,594	21,657	105,579	3,490	66,533	423	6,889
$500,000 under $1,000,000	26,463	2,816	18,375	32,185	1,181	21,617	*76	*188
$1,000,000 or more	19,164	3,554	165,300	43,325	1,271	97,123	102	3,377
Agriculture, Forestry, and Fishing								
Total	121,337	1,276	3,449	22,448	1,379	8,313	*42	*1,314
Under $100,000[4]	90,130	*256	*244	*1,444	*355	*1,395	*23	*69
$100,000 under $200,000	16,874	*304	*358	*8,061	*454	*2,461	—	—
$200,000 under $500,000	10,483	497	1,310	12,401	429	3,347	**19	**1,245
$500,000 under $1,000,000	2,521	120	507	120	**141	**1,090	**	**
$1,000,000 or more	1,329	99	1,030	402	**	**	**	**
Farms								
Total	108,853	920	2,844	15,578	1,056	6,393	*29	*1,294
Under $100,000[4]	78,583	*179	*194	*1,367	*278	*1,001	*23	*69
$100,000 under $200,000	15,117	*204	*152	*7,827	*300	*1,758	—	—
$200,000 under $500,000	9,515	345	1,058	6,186	*352	*2,692	**6	**1,225
$500,000 under $1,000,000	2,295	*107	*470	*107	**126	**942	**	**
$1,000,000 or more	1,143	85	770	91	**	**	**	**
Other								
Total	14,684	356	605	5,870	323	1,920	*13	*20
Under $100,000[4]	11,547	*77	*50	*77	*77	*394	—	—
$100,000 under $200,000	1,757	*100	*206	*254	*154	*723	—	—
$200,000 under $500,000	968	152	252	6,215	*77	*655	**13	**20
$500,000 under $1,000,000	226	*13	*37	*13	**15	**148	**	**
$1,000,000 or more	186	*14	*260	*311	**	**	**	**
Mining								
Total	17,812	100	6,328	1,295	*34	*408	*11	*93
Under $100,000[4]	14,495	**17	**135	**17	—	—	—	—
$100,000 under $200,000	919	**	**	**	—	—	—	—
$200,000 under $500,000	1,184	**	**	**	*13	*31	—	—
$500,000 under $1,000,000	529	*13	*14	*13	*13	*263	—	—
$1,000,000 or more	685	70	6,179	1,366	*6	*114	*11	*93
Construction								
Total	60,390	1,016	13,586	19,515	396	1,890	*41	*144
Under $100,000[4]	42,988	*102	*128	*2,456	*254	*433	—	—
$100,000 under $200,000	8,173	*360	*941	*8,577	*23	*138	—	—
$200,000 under $500,000	6,037	260	1,288	1,598	*76	*495	*37	*129
$500,000 under $1,000,000	1,738	161	3,272	5,034	*25	*557	—	—
$1,000,000 or more	1,454	133	7,957	1,930	*20	*267	*4	*15
Manufacturing								
Total	30,767	902	18,265	32,795	259	1,567	*64	*192
Under $100,000[4]	21,939	*100	*18	*7,723	—	—	—	—
$100,000 under $200,000	3,990	*232	*978	*15,478	*78	*86	—	—
$200,000 under $500,000	2,772	210	1,264	2,599	*118	*668	*64	*192
$500,000 under $1,000,000	1,095	*84	*640	*1,171	*26	*310	—	—
$1,000,000 or more	971	276	15,465	5,624	39	503	—	—
Transportation, Communication, Electric, Gas, and Sanitary Services								
Total	15,860	266	4,720	2,153	98	1,985	*3	*9
Under $100,000[4]	13,118	**	**	**	*25	*168	—	—
$100,000 under $200,000	1,539	**79	**159	**81	—	—	—	—
$200,000 under $500,000	1,462	**	**	**	*51	*169	—	—
$500,000 under $1,000,000	450	*24	*66	*24	*12	*734	—	—
$1,000,000 or more	291	62	3,917	1,460	*10	*915	*3	*9

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[2]Commonly known as a "Keogh" plan.
[3]Includes individual retirement annuities and individual retirement bonds.
[4]Includes returns with no business receipts.

Table 2.10—Partnership Payments to Retirement Plans for Employees or Partners, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Partnerships with deduction for pension, profit-sharing, annuity, or bond purchase plans			Partnerships with payments on behalf of partners			
		Number of partnerships	Amount of deduction	Number of plans	To a self-employed retirement plan[2]		To an individual retirement account[3]	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and Retail Trade								
Total	195,014	3,725	20,642	47,129	2,159	14,492	588	1,181
Under $100,000[4]	113,196	*156	*42	*156	*642	*1,935	*254	*181
$100,000 under $200,000	32,611	787	1,320	18,387	513	2,472	—	—
$200,000 under $500,000	32,611	1,149	2,088	12,349	566	2,757	208	527
$500,000 under $1,000,000	9,667	693	2,380	5,693	185	1,313	*63	*180
$1,000,000 or more	6,729	940	14,812	10,544	253	6,015	63	213
Wholesale trade								
Total	32,361	1,096	11,056	15,317	1,039	7,415	126	258
Under $100,000[4]	18,019	*77	*8	*77	*488	*1,612	*77	*36
$100,000 under $200,000	3,944	*191	*901	*2,468	*244	*1,573	—	—
$200,000 under $500,000	4,835	204	546	2,580	*111	*1,051	*12	*113
$500,000 under $1,000,000	2,548	205	731	3,892	*51	*397	*12	*29
$1,000,000 or more	3,015	419	8,870	6,300	145	2,782	25	80
Retail trade								
Total	162,371	2,629	9,586	31,812	1,108	6,993	462	923
Under $100,000[4]	95,023	*79	*34	*79	*154	*323	*177	*125
$100,000 under $200,000	28,566	596	419	15,919	*269	*899	—	—
$200,000 under $500,000	27,952	945	1,542	9,769	443	1,622	196	514
$500,000 under $1,000,000	7,119	488	1,649	1,801	134	916	*51	*151
$1,000,000 or more	3,711	521	5,942	4,244	108	3,233	38	133
Retail trade: Food stores								
Total	21,684	435	1,941	4,433	76	2,608	86	167
Under $100,000[4]	9,294	—	—	—	—	—	*23	*9
$100,000 under $200,000	5,520	—	—	—	—	—	—	—
$200,000 under $500,000	4,650	213	346	2,800	*37	*95	*24	*64
$500,000 under $1,000,000	1,159	*74	*152	*74	*12	*12	*25	*53
$1,000,000 or more	1,061	148	1,443	1,559	27	2,501	14	41
Retail trade: Automotive dealers and service stations								
Total	28,080	407	1,327	2,013	195	821	*43	*82
Under $100,000[4]	9,494	—	—	—	—	—	—	—
$100,000 under $200,000	6,246	—	—	—	—	—	—	—
$200,000 under $500,000	7,129	133	125	1,321	147	486	*36	*63
$500,000 under $1,000,000	1,961	138	443	151	*25	*173	—	—
$1,000,000 or more	1,248	136	759	541	*23	*162	*7	*19
Retail trade: Other retail trade								
Total	114,607	1,787	5,318	25,366	837	3,564	333	674
Under $100,000[4]	76,235	*79	*34	*79	*154	*323	*154	*118
$100,000 under $200,000	18,798	596	419	15,919	*269	*899	—	—
$200,000 under $500,000	16,173	599	1,071	5,648	259	1,041	136	387
$500,000 under $1,000,000	3,999	276	1,054	1,576	*97	*731	*26	*98
$1,000,000 or more	1,402	237	3,740	2,144	58	570	*17	*73
Finance, Insurance, and Real Estate								
Total	448,988	2,209	31,592	16,213	501	8,778	*16	*5,438
Under $100,000[4]	388,892	500	732	2,677	*47	*1,297	—	—
$100,000 under $200,000	27,171	461	649	664	*217	*1,596	—	—
$200,000 under $500,000	21,117	503	1,662	8,938	118	1,369	**16	**5,438
$500,000 under $1,000,000	8,872	298	1,710	1,597	*44	*718	**	**
$1,000,000 or more	4,836	447	26,839	4,137	75	3,798	**	**
Finance								
Total	106,879	148	17,734	1,251	130	4,567	***	***
Under $100,000[4]	102,665	**115	**333	**318	**26	**454	—	—
$100,000 under $200,000	1,676	**	**	**	**	**	—	—
$200,000 under $500,000	1,321	*25	*135	*25	*35	*463	***	***
$500,000 under $1,000,000	442	*6	*85	*6	*13	*234	—	—
$1,000,000 or more	574	100	17,161	902	56	3,416	—	—

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

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

[4] Includes returns with no business receipts.

Table 2.10—Partnership Payments to Retirement Plans for Employees or Partners, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Partnerships with deduction for pension, profit-sharing, annuity, or bond purchase plans			Partnerships with payments on behalf of partners			
		Number of partnerships	Amount of deduction	Number of plans	To a self-employed retirement plan[2]		To an individual retirement account[3]	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, Insurance, and Real Estate—Continued								
Insurance agents, brokers, and service								
Total	8,410	446	5,103	4,510	107	977	***	***
Under $100,000[4]	6,065	**	**	**	—	—	—	—
$100,000 under $200,000	1,211	**	**	**	*48	*167	—	—
$200,000 under $500,000	811	149	514	3,812	*38	*311	***	***
$500,000 under $1,000,000	210	*48	*428	*48	*10	*192	—	—
$1,000,000 or more	113	46	3,812	447	*13	*307	—	—
Real estate: Total								
Total	331,700	1,617	6,755	10,452	264	3,234	***	***
Under $100,000[4]	278,162	344	227	2,621	**192	**2,272	—	—
$100,000 under $200,000	24,064	397	472	397	**	**	—	—
$200,000 under $500,000	16,985	329	1,013	3,101	*45	*595	—	—
$500,000 under $1,000,000	6,220	248	1,197	1,545	*21	*292	—	—
$1,000,000 or more	4,249	301	5,846	2,788	*6	*75	***	***
Real estate: Operators and lessors of buildings								
Total	273,444	1,504	6,290	8,553	95	1,714	***	***
Under $100,000[4]	227,546	344	227	2,621	**46	**1,269	—	—
$100,000 under $200,000	20,580	350	344	350	**	**	—	—
$200,000 under $500,000	16,783	303	811	1,788	*5	*75	—	—
$500,000 under $1,000,000	5,344	232	1,127	1,531	*21	*292	—	—
$1,000,000 or more	3,211	275	3,881	2,263	—	—	***	***
Real estate: Other real estate								
Total	58,256	113	2,365	1,899	*189	*1,520	***	***
Under $100,000[4]	50,616	—	—	—	**123	**925	—	—
$100,000 under $200,000	3,504	*47	*128	*47	**	**	—	—
$200,000 under $500,000	2,222	*26	*202	*1,313	*40	*520	—	—
$500,000 under $1,000,000	676	*14	*70	*14	—	—	—	—
$1,000,000 or more	1,038	26	1,965	525	*6	*75	***	***
Services								
Total	207,248	11,534	116,951	137,482	7,187	181,693	608	4,414
Under $100,000[4]	151,249	988	1,572	1,483	1,264	4,737	*310	*516
$100,000 under $200,000	26,086	2,201	2,848	25,070	1,723	13,282	*177	*360
$200,000 under $500,000	20,127	5,203	14,406	74,568	2,473	60,389	*97	*507
$500,000 under $1,000,000	5,874	1,530	8,256	18,450	863	17,789	*13	*8
$1,000,000 or more	3,912	1,612	89,871	17,893	864	85,496	19	3,023
Medical and health services: Total								
Total	18,884	4,602	24,245	71,942	2,039	56,235	*14	*198
Under $100,000[4]	6,419	*309	*271	*309	*77	*149	—	—
$100,000 under $200,000	4,996	871	843	23,740	*409	*4,699	—	—
$200,000 under $500,000	5,288	2,488	5,443	39,487	1,065	29,672	**14	**196
$500,000 under $1,000,000	1,394	522	2,606	4,407	288	6,180	**	**
$1,000,000 or more	787	412	15,082	3,999	200	15,535	**	**
Medical and health: Offices of physicians								
Total	8,868	3,381	16,639	63,730	1,835	53,080	***	***
Under $100,000[4]	2,112	*154	*81	*154	*77	*149	—	—
$100,000 under $200,000	1,894	*541	*620	*23,410	*387	*4,405	—	—
$200,000 under $500,000	3,600	1,974	4,597	33,964	954	28,422	—	—
$500,000 under $1,000,000	674	421	1,884	3,019	237	5,500	***	***
$1,000,000 or more	388	291	9,477	3,183	180	14,603	—	—
Medical and health: Other medical services								
Total	10,016	1,221	7,606	8,212	204	3,155	***	***
Under $100,000[4]	4,307	*155	*190	*155	—	—	—	—
$100,000 under $200,000	3,102	*330	*223	*330	*22	*294	—	—
$200,000 under $500,000	1,688	514	846	5,523	*111	*1,249	***	***
$500,000 under $1,000,000	520	*101	*742	*1,388	*51	*680	—	—
$1,000,000 or more	399	121	5,605	816	*20	*932	—	—

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[4] Includes returns with no business receipts.

Table 2.10—Partnership Payments to Retirement Plans for Employees or Partners, by Selected Industries and Size of Business Receipts—Continued

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

Selected industry, size of business receipts[1]	Number of partnerships	Partnerships with deduction for pension, profit-sharing, annuity, or bond purchase plans			Partnerships with payments on behalf of partners			
		Number of partnerships	Amount of deduction	Number of plans	To a self-employed retirement plan[2]		To an individual retirement account[3]	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services—Continued								
Legal services								
Total	26,009	4,410	42,879	40,611	3,049	80,561	*45	*1,190
Under $100,000[4]	11,584	*324	*295	*324	*248	*1,005	—	—
$100,000 under $200,000	6,787	731	1,004	731	717	4,387	—	—
$200,000 under $500,000	5,594	1,770	5,361	20,248	1,041	13,414	**45	**1,190
$500,000 under $1,000,000	1,685	709	3,294	9,335	474	10,604	**	**
$1,000,000 or more	1,269	876	32,925	9,973	571	51,151	**	**
Other services								
Total	161,455	2,522	49,827	24,909	2,099	44,897	547	3,028
Under $100,000[4]	133,246	355	1,006	850	941	3,583	*310	*518
$100,000 under $200,000	14,323	599	999	599	597	4,198	*177	*360
$200,000 under $500,000	9,245	945	3,602	14,831	367	17,303	*51	*165
$500,000 under $1,000,000	2,785	299	2,356	4,708	*101	*1,005	—	—
$1,000,000 or more	1,856	324	41,864	3,921	93	18,810	*9	*1,985

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[3]Includes individual retirement annuities and individual retirement bonds.
[4]Includes returns with no business receipts.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.11—Class Life (Asset Depreciation Range) Depreciation and Total Depreciation, by Industrial Division and Size of Business Receipts

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

Industrial division, size of business receipts[1]	All partnerships		Partnerships with CLADR[2] depreciation			All partnerships		Partnerships with CLADR[2] depreciation		
	Number of partnerships	Amount of depreciation	Number of partnerships	Amount of depreciation, total	Amount of CLADR[3] depreciation	Number of partnerships	Amount of depreciation	Number of partnerships	Amount of depreciation, total	Amount of CLADR[3] depreciation
	All industrial divisions					Agriculture, forestry, and fishing				
Total	1,096,441	11,086,857	2,234	1,075,665	950,703	121,337	1,102,523	463	22,731	18,240
Under $10,000[4]	378,243	678,316	630	82,385	75,176	36,185	67,228	*205	*5,597	*5,408
$10,000 under $25,000	169,862	418,466	*76	*14,791	*14,791	18,955	55,462	—	—	—
$25,000 under $50,000	144,966	617,536	*337	*5,400	*5,045	15,619	79,767	*160	*2,030	*1,675
$50,000 under $100,000	140,936	956,295	101	10,864	10,821	19,371	175,922	*14	*2,135	*2,095
$100,000 under $200,000	117,363	1,407,847	220	71,977	70,782	16,874	242,217	*13	*586	*514
$200,000 under $500,000	96,006	2,173,766	323	67,006	61,655	10,483	257,052	*12	*850	*850
$500,000 under $1,000,000	28,758	1,424,920	172	85,855	78,970	2,521	113,610	*13	*1,550	*785
$1,000,000 or more	20,307	3,409,708	375	737,367	635,453	1,329	111,065	46	9,883	6,913
	Mining					Construction				
Total	17,812	446,917	108	142,178	127,238	80,290	243,890	40	4,346	2,711
Under $10,000[4]	10,108	28,513	45	14,874	9,678	8,942	5,110	—	—	—
$10,000 under $25,000	1,719	7,494	**	**	**	10,464	9,341	—	—	—
$25,000 under $50,000	1,485	9,764	—	—	—	12,062	13,890	—	—	—
$50,000 under $100,000	1,185	6,773	—	—	—	11,530	27,714	—	—	—
$100,000 under $200,000	919	11,931	*17	*451	*451	8,173	33,752	—	—	—
$200,000 under $500,000	1,184	26,768	*15	*1,116	*1,116	6,037	45,148	*13	*152	*140
$500,000 under $1,000,000	529	30,038	**	**	**	1,738	23,698	*12	*358	*262
$1,000,000 or more	685	327,638	28	120,015	110,271	1,454	85,237	*15	*3,828	*2,309
	Manufacturing					Transportation, communication, electric, gas, and sanitary services				
Total	30,767	306,468	* 45	124,480	94,856	16,860	381,442	73	180,626	161,220
Under $10,000[4]	8,614	5,888	**	**	**	4,855	44,818	**	**	**
$10,000 under $25,000	4,105	5,629	—	—	—	2,992	9,477	—	—	—
$25,000 under $50,000	3,791	7,062	—	—	—	3,402	17,449	—	—	—
$50,000 under $100,000	5,429	15,757	—	—	—	1,969	16,702	—	—	—
$100,000 under $200,000	3,990	55,324	**	**	**	1,539	19,259	**	**	**
$200,000 under $500,000	2,772	29,204	*13	*1,353	*1,264	1,462	39,713	*27	*3,691	*3,260
$500,000 under $1,000,000	1,095	18,394	—	—	—	450	29,683	*17	*6,502	*6,224
$1,000,000 or more	971	168,190	30	85,785	56,419	291	204,341	23	157,557	138,861
	Wholesale and retail trade									
	Total					Wholesale trade				
Total	195,014	490,357	74	1,944	1,039	32,381	133,573	50	838	376
Under $10,000[4]	30,792	26,682	—	—	—	6,931	15,520	—	—	—
$10,000 under $25,000	23,939	14,255	—	—	—	2,592	886	—	—	—
$25,000 under $50,000	26,524	20,389	—	—	—	3,802	2,612	—	—	—
$50,000 under $100,000	32,041	45,828	—	—	—	4,694	6,918	—	—	—
$100,000 under $200,000	32,611	66,309	—	—	—	3,944	11,036	—	—	—
$200,000 under $500,000	32,811	117,505	*25	*326	*309	4,835	19,129	*13	*12	*6
$500,000 under $1,000,000	9,667	68,708	*25	*251	*139	2,548	17,596	*25	*251	*139
$1,000,000 or more	6,729	130,681	24	1,367	591	3,015	59,876	*12	*575	*231
	Wholesale and retail trade—Continued					Finance, insurance, and real estate				
	Retail trade									
Total	162,371	356,139	*24	*1,106	*663	446,968	5,998,739	323	61,432	43,130
Under $10,000[4]	23,784	11,041	—	—	—	221,564	215,963	129	9,751	9,310
$10,000 under $25,000	21,247	13,389	—	—	—	76,163	247,038	**	**	**
$25,000 under $50,000	22,722	17,777	—	—	—	52,031	361,146	*23	*273	*273
$50,000 under $100,000	27,270	38,843	—	—	—	37,134	507,164	*3	*1,923	*1,923
$100,000 under $200,000	28,566	54,883	—	—	—	27,171	775,881	*62	*4,724	*4,395
$200,000 under $500,000	27,952	98,341	*12	*314	*303	21,117	1,405,958	47	12,603	10,105
$500,000 under $1,000,000	7,119	51,112	—	—	—	6,872	923,385	**	**	**
$1,000,000 or more	3,711	70,773	*12	*792	*360	4,936	1,562,204	32	29,579	14,545
	Services									
Total	207,248	2,114,488	1,106	537,928	502,289					
Under $10,000[4]	57,185	284,116	244	38,155	38,915					
$10,000 under $25,000	31,625	69,770	*52	*9,572	*9,572					
$25,000 under $50,000	30,062	108,049	*154	*3,097	*3,097					
$50,000 under $100,000	32,377	160,435	*84	*6,806	*6,803					
$100,000 under $200,000	26,086	203,174	127	30,006	29,249					
$200,000 under $500,000	20,127	252,399	171	46,915	44,611					
$500,000 under $1,000,000	5,874	217,192	99	74,004	66,478					
$1,000,000 or more	3,912	619,353	177	329,373	305,544					

*The estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.
[1]Total receipts for Finance, insurance, and real estate, and Business receipts for all other industrial divisions.
[2]For an explanation of Class Life (Asset Depreciation Range) depreciation, see the Explanation of Terms in Section 3 of this Book.
[3]Includes partnerships with no business receipts.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 2.12--Number of Partnerships Claiming to be Limited Partnerships, by Industrial Division and Size of Business Receipts

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

Size of business receipts[1]	All industrial divisions	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, gas, and sanitary services	Wholesale and retail trade			Finance, insurance, and real estate	Services
							Total	Wholesale trade	Retail trade		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Total	76,521	3,641	3,773	978	845	939	4,244	711	3,533	53,483	8,618
No receipts reported	14,545	681	1,412	240	*104	199	*298	*115	*183	10,383	1,228
$1 under $5,000	12,493	464	*431	-	*314	-	*159	-	*159	9,917	1,208
$5,000 under $10,000	4,385	*313	*272	-	*78	*46	*331	*77	*254	2,981	*364
$10,000 under $25,000	8,048	638	224	-	*77	*390	*546	-	*546	5,158	1,015
$25,000 under $50,000	7,502	495	303	*232	-	*101	*464	*78	*386	4,597	1,310
$50,000 under $100,000	7,760	436	352	*77	*80	*100	*485	*77	*408	5,356	874
$100,000 under $200,000	7,219	295	161	*77	*5	*23	554	*77	*477	5,241	863
$200,000 under $500,000	8,690	197	351	168	*62	*44	925	162	763	6,107	836
$500,000 under $1,000,000	3,238	*53	112	*28	*50	*16	221	*39	182	2,381	377
$1,000,000 under $2,000,000	1,541	33	93	96	32	*5	136	30	106	846	300
$2,000,000 under $5,000,000	767	27	45	40	25	*11	72	26	46	388	159
$5,000,000 under $10,000,000	222	**49	11	15	10	**4	29	14	15	86	62
$10,000,000 or more	111	**	6	5	8	**	24	16	8	42	22

*This estimate should be used with caution because of the small number of sample returns on which it was based.
**The estimate for this cell is not shown separately because of the small number of sample returns on which it was based. Instead, the data for all rows marked ** in this column have been combined. The resulting combined figure is shown in the uppermost cell marked **.
[1]Total receipts for industries in Finance, Insurance, and real estate, and business receipts for all other industries.
NOTE: "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Section 3

Changes in Law, Industrial Classification, and Explanation of Terms

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CHANGES IN LAW

The following are provisions of the Tax Reform Act of 1976 which affected the comparability of the statistics in this report with those published in earlier years.

1. Amortization of motion picture production costs.--Prior to the Act, limited partnerships were organized to produce or distribute films, and the cash method of accounting was used to report income and expenses. The use of the cash method often created a mismatching of expenses and income because the expenses of producing or distributing the film were incurred before any income was realized. The Act provided for the capitalization of the costs of producing or distributing a film, sound recording, book, or similar property (including plays) and the deduction of the capitalized costs over the period during which substantially all of the income generated by the asset or activity was expected to be realized. It was effective for amounts paid after December 31, 1975, with respect to the property, the principal production of which began after December 31, 1975. In the statistics, this item is reflected in the amortization deduction.

2. Low-income rental housing amortization.--A 2-year extension (from January 1, 1976, to January 1, 1978) of the special 60-month rapid amortization rule for expenditures that were incurred to rehabilitate low-income rental housing was provided by the Act. Also, the amount of rehabilitation expenditures that could be taken into account in computing the amortization was increased from $15,000 to $20,000 per dwelling unit.

3. Organization and syndication fees.--Deductions were no longer allowed to the partnership or partners after December 31, 1975, for any amounts paid or incurred to organize a partnership or to promote the sale of, or to sell, an interest in the partnership. However, for taxable years beginning after 1976, the partnership could elect to amortize certain organization fees over a period of not less than 60 months beginning with the month the partnership began business. This special amortization provision did not apply to expenditures connected with the issuing and marketing of interests in the partnership, such as commissions, professional fees, and printing costs. In the statistics, organization and syndication fees are included in the amortization deduction.

4. Pollution control facilities.--The election under Code section 169 to amortize the cost of a certified pollution control facility over a period of 60 months was made permanent. The election covered equipment placed in service after 1975, if installed in plans that were in operation before 1976.

5. Gain from disposition of interest in oil or gas property.--If an interest in an oil or gas property was sold or disposed of after December 31, 1975, at a gain, all or part of the gain could have been treated as ordinary income (and reported in Net gain, noncapital assets by the partnership) rather than as partners' capital gain. The amount of gain treated as ordinary income was the lower of:

a. the total amount of expenditures, after December 31, 1975, which were allocable to the interest disposed of and which were deducted as intangible drilling and development costs, reduced by the amount which could have been deductible had those intangible costs been capitalized and deducted through depletion; or
b. the excess of the amount realized over the adjusted basis of the property.

6. Recapture of excess depreciation on residential real estate.--Effective for taxable years beginning after December 31, 1975, the Act provided new rules for treating the gain on the sale of residential real estate and Government-subsidized housing as ordinary income rather than as capital gain, to the extent of the excess of accelerated depreciation over straight-line depreciation taken on these assets as of a certain date prior to their sale. In the case of residential real estate, all post-1975 depreciation in excess of straight-line depreciation was recaptured in the same manner as was excess depreciation taken after 1969 on commercial realty. In the case of Government-subsidized housing, there was a full recapture of post-1975 depreciation for the first 100 months and a phase-out recapture for the second 100 months. There was no recapture if the property was sold after 200 months.

The following law changes did not, in most instances, directly affect the statistics in this report, except in the case of farming syndicates. However, they did impact on the reporting of distributive share items (income or loss or additional first-year depreciation, for example) by partners on their own tax returns. They also affected the number of partnerships created in order to take advantage of prior provisions of law with regard to activities usually referred to as "tax shelters."

7. Tax shelters.--The Act enacted into law many new rules and limitations that applied to activities that were commonly referred to as tax shelters.

"At risk" limitation.--Generally, for amounts paid or incurred in taxable years beginning after December 31, 1975, any loss from one or more of the specified activities enumerated below was allowed only to the extent of the aggregate amount the investor (including an individual, sole proprietor, or partner) had "at risk" (defined below) in the activity at the close of the taxable year.

The "at risk" limitation applied to the following activities: (1) farming; (2) exploring for, or

exploiting, oil and gas resources; (3) the holding, producing, or distributing of motion picture films or television tapes; and (4) equipment leasing.

Generally, the investor was considered "at risk" with respect to an activity to the extent of cash and the adjusted basis of other property contributed to the activity and amounts borrowed with respect to that activity. Amounts borrowed for use in the activity were considered "at risk" if the investor was personally liable for the repayment of the amounts, or if the amounts borrowed were secured by property other than property used in the activity.

If the loss was less than the "at risk" amount, the full amount of the loss was deductible. However, the taxpayer was required to reduce the "at risk" investment by the amount of the loss that had been deducted. The reduced "at risk" investment thereafter determined the extent of deductible losses sustained in future years with respect to the particular activity. If the loss was greater than the amount "at risk," the deductible loss was limited to the amount "at risk" at the end of the year, and the amount "at risk" was reduced to zero. However, the amount of the loss from the activity that was not deductible by reason of this limitation could be carried over and deducted by the activity in the first succeeding taxable year.

Farming syndicates.— A farming syndicate could be a partnership, a Small Business Corporation electing to be taxed through shareholders under section 1372 of the Code, or any other noncorporate enterprise, engaged in the trade or business of farming if:

a. at any time interests in the partnership or enterprise were offered for sale in any offering required to be registered with any Federal or State agency; or
b. more than 35 percent of the losses during any period were allocable to limited partners or limited entrepreneurs.

Effective generally for taxable years beginning after December 31, 1975, in the case of any farming syndicate, a deduction for amounts paid for feed, seed, or fertilizer, or other similar farm supplies were only allowed for the taxable year in which such items were actually used or consumed. The cost of poultry purchased for use in a trade or business had to be capitalized and deducted as depreciation over the lesser of 12 months or the useful life in the trade or business. The costs of poultry purchased for sale had to be deducted for the taxable year in which poultry was sold or otherwise disposed of. A syndicate that was engaged in planting, cultivating, maintaining, or developing a grove, orchard, or vineyard in which fruit or nuts were grown had to capitalize and depreciate the costs of planting, cultivating, maintaining, or developing a grove, orchard, or vineyard which were incurred in taxable years prior to the first taxable year in which the grove, orchard, vineyard bore a crop or yield in commercial quantities. However, the foregoing did not apply to expenses attributable to a grove, orchard, or vineyard which was replanted after having been lost or damaged by reason of freezing temperatures, disease, drought, pests or casualty.

8. Additional first-year depreciation.—For partnership taxable years beginning after 1975, a partnership could no longer pass through up to $2,000 of additional first-year depreciation to each partner. Instead, the amount that could be passed through by the partnership to its partners was limited to a total of $2,000.

INDUSTRIAL CLASSIFICATION

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the statistical sample was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry groups used were based on the Standard Industrial Classification Manual, authorized by the Office of Federal Statistical Policy and Standards, Department of Commerce, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the sample were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from various reference books, were considered. A study indicated that the taxpayer-assigned code and the Statistics of Income industry code were in agreement on only two of three partnership returns.

The fact that a reporting entity was in all cases assigned to a single industry group constitutes a limitation of the data. In the case of sole proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for sole proprietorships. It was more common, but probably still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry groups that are not really related to the industrial activity under which they are shown.

The Standard Industrial Classification Manual (SIC) for establishments, 1972 edition, served as the basis for the industry classification system in this report. The SIC industry groups were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Some industries are typically better represented by one legal form than another; sole proprietorships and partnerships, for example, are more heavily involved, relatively, than corporations in the trade and service industries. In contrast, the manufacturing industries are better represented by the corporate form. In addition, there was a higher proportion of partnerships concentrated in the Finance, insurance, and real estate industries than were sole proprietorships or corporations. Most industry groups used in this report are equivalent to either the two, three, or four-digit industry level in the SIC system. However, a few groups represent a more detailed classification than the four-digit level of the SIC (for example, the SIC group, "Hotels, motels, and tourist courts" is divided into two groups in this report, "Hotels" and "Motels, motor hotels, and tourist courts").

For equivalent industry groups, the SIC manual gives a detailed description of the content of groups. See also Appendix A at the end of this section which provides a comparison of the SIC groupings and the Statistics of Income industries used in this report.

For 1976, selected Statistics of Income codes were expanded and resulted in changes to the industry classification for sole proprietorships and partnerships from 1975 which are summarized below:

1975 Statistics of Income Industry	1976 Statistics of Income Industry
Fruit, tree nut and vegetable	Vegetable and melon farms Fruit and tree nut farms
Livestock farms	Beef cattle feedlots Beef cattle, except feedlots Hogs, sheep, and goats Dairy farms Poultry and eggs General livestock except animal specialty
Animal services, except veterinary	Livestock breeding Animal services, except livestock breeding and veterinary
Other amusement and recreation services	Professional sports clubs and promotors Racing, including track operation Other amusement and recreation services

EXPLANATION OF TERMS

This section contains brief descriptions of the terms appearing in the tables in this report.

The instructions for the tax forms in Section 5 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

Active Businesses

The statistics in the report are from the returns and schedules of "active" businesses only. An active business was defined as one reporting at least one item of income or deductions. Partnerships had to file returns even if they had no business activity during the year; however, returns having no items of income or deductions were excluded from the basic tables except the sample count table in section 4 and table 2A. Sole proprietorships only filed business or farm schedules or Form 4835 if they had business activity, so there are no inactive sole proprietorships in any table.

Adjusted Gross Income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

(1) Ordinary and necessary expenses of operating a trade or business;

(2) Employee business and moving expenses;

(3) Deductions attributable to rents and royalties;

(4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation;

(5) Depreciation and depletion deductions allowed life tenants and income beneficiaries of property held in trust;

(6) Exclusion of allowable sick pay if the sick pay was included in gross salary;

(7) Deductible losses from sales of capital assets and other property;

(8) Deductible half of the excess of net long-term capital gain over net short-term capital loss;

(9) Excludable portion of qualified dividends (up to $100 per taxpayer);

(10) Business "net operating loss carryover" deduction (because data from amended returns were not used, only amounts carried over from prior years are reflected in the statistics; carrybacks from future years are not);

(11) Contributions to a retirement fund, either a "Keogh Plan" established by self-employed persons or an individual retirement account (IRA) established by employees or self-employed persons;

(12) Exclusion of the ordinary income portion (in contrast to the amount treated as long-term capital gain) of the taxable amount of a lump-sum distribution from a qualified pension or retirement plan when such amounts were taxed separately from other sources of income); and

(13) Deductions for interest forfeited because of premature withdrawals from time savings accounts or deposits.

A deficit in adjusted gross income occured when the allowable deductions or losses exceeded gross income.

ADR Depreciation

See "Depreciation."

Amortization

Amortization was a deduction for recovery of certain capital expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. The following types of amortization, applicable to the statistics in this report, were specifically mentioned in the Code as allowable deductions:

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

Of these, amortization of leasehold improvements was frequently reportable as depreciation and amortization of bond premiums (as well as of such other financial items as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets concerned. Therefore, in order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to leasehold improvements, bond premiums (or other financial items), and intangible assets,

were transferred to depreciation or "other deductions," as appropriate. An exception was made for partnership motion picture film and video tape production costs under Code section 280. These amounts were accepted as reported and no attempt was made to transfer them to the depreciation statistics when they were reported as amortization. See also "Depreciation."

For partnerships reporting organization and syndicate fees, these amounts are included in amortization.

The statistics include identifiable amounts transferred for the statistics from schedules in support of the cost of sales and operations.

See also "Changes in Law" in this section.

Bad Debts

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other receipts" of partnerships, "other business income" of nonfarm sole proprietorships, and "income from sales and operations" of farm proprietorships.

Business Receipts

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

In the finance division for partnerships, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return.

For sole proprietorships, business receipts represented all income from the operation of the business, including incidental income from such items as sales of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interest, rents, royalties, and other investment-type income were generally not included in sole proprietorship receipts, although rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

In table 1.2, business receipts of sole proprietorships are classified into the two components, "income from sales and operations" and "other business income." "Income from sales and operations" comprises gross receipts or sales from the trade or business. "Other business income," shown for nonfarm businesses only, includes sales of scrap, amounts recovered from bad debts, and interest, as well as other kinds of miscellaneous income incidental to operating a business. For farms, "income from sales and operations" comprises all sources of income relating to the farm operation including patronage dividends from farmers' cooperatives, agricultural program payments, commodity credit loans, credit for Federal excise tax on gasoline, and State gasoline tax refund, on the assumption that all were integral to farming operations.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were, for the most part, reported separately. However, when rent was actually operating income, as, for example, for hotels, real estate operators, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnerships classified in the "Security, commodity brokers, and services" industries (and also in the "Banking and miscellaneous finance" industry) were given special treatment in statistical processing. Sales of securities were netted against the cost of these "goods" and only the net amount was shown as business receipts. Since it was usually not possible to separate sales of securities from other sources of receipts, such as commissions, an arbitrary rule was used for partnerships in the specified industries; if cost of sales and operations was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts. No such adjustments were made for sole proprietorships in these industries, and the receipts and cost of sales and operations were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for both partnerships and sole proprietorships because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least 2 years and other livestock (except poultry) held for at least 1 year was reported as gain or loss from the sale or exchange of property, rather than as business receipts. In the case of partnerships, the ordinary gain or loss was reported on the partnership return, Form 1065 and any long-term gain was reported on the Schedule D, "Capital Gains and Losses," filed with the partners' individual income tax return.

See also the discussion of "Farm Proprietorships" in section 1.

Class Life Asset Depreciation Range (CLADR) System

See "Depreciation."

Conservation Expenses

These expenses are included in "other business deductions" in table 1.2. See also section 1, Farm Proprietorships.

Cost of Labor

Cost of labor was a component of cost of sales and operations. For sole proprietorships in nonfarm industries it represented the amount reported on line 3, page 1 of Schedule C-1, Form 1040. For sole proprietors and partnerships engaged in farming and using Schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported in Schedule F, page 1, part II, line 29 "labor hired." For nonfarm partnerships, it was the amount reported in Schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

Cost of Sales and Operations

If the receipts of the business included income from the sale of goods made or bought, cost of goods sold generally included the direct cost of those goods made or bought. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods. "Cost of operations" related to returns for which inventories were not an income-determining factor.

Partnerships and sole proprietorships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing items in inventory. Both direct and indirect production costs had to be taken into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, and indirect labor and production supervisory wages.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for sole proprietorships and partnerships. Cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. Many partnerships and most sole proprietorships did not report cost of goods sold or cost of operations as completely as did corporations. Instead, they allocated the various "costs" to "deduction" items on the return, such as materials and supplies, rather than to cost of sales and operations.

Conversely, for both sole proprietorships and partnerships, certain deduction items were transferred to their respective deduction categories when identified in cost of goods sold or cost of operations schedules. Transferred were identifiable amounts of depreciation, depletion, amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

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

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

Depletion

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

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

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the net income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The Tax Reduction Act of 1975 repealed, for the most part, the 22 percent depletion allowance for oil and gas wells. Certain domestic gas and oil production was exempted from provisions of the Act. Independent producers and royalty owners (the "small producers' exemption") could use percentage depletion limited to 65 percent of the net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the taxpayer could carry the disallowed portion to the next year for inclusion in the depletion deduction.

The "small producer exemption" did not apply to any taxpayer engaged in the refining of crude oil and whose refinery runs exceeded 50,000 barrels on any day during the taxable year. The "small producer exemption" was also not available to a taxpayer who sold oil or natural gas through a retail outlet. The "small producer exemption" provided for a 22 percent rate for a maximum daily average of 2,000 barrels for 1975 and was to phase down by 200 barrels each year until 1980. Thereafter, the depletion rate was to be reduced gradually each year until a 15 percent rate applied for 1984 and subsequent years.

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

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

Depreciation

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

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. Accelerated methods of depreciation were restricted for certain kinds of real property beginning with 1969. In lieu of computing depreciation using separate useful lives for each individual asset, standard lives, based on groupings of assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. Use of them was tied to past retirement and replacement

practices. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules, but the Treasury Department could modify the guideline lives in the future as necessary. Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight-line, declining balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 could be depreciated under the new rules but no range of useful lives was allowed.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships, but for partnerships it was allocated to the partners for reporting on their own returns.

Employee Benefit Programs

Contributions by employers to employee-benefit plans other than deferred-compensation plans were deductible under Code section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

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

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

Farm Net Profit (or Loss), Partnership Returns

For those partnerships not reporting the detail of income and expenses from farming, farm net profit is shown in the partnership tables as an item of income and farm net loss is shown as a deduction. Since partnerships were required to use the same Schedule F as sole proprietors to report their farm income and expenses, the components reported on this schedule were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

Income From Sales and Operations

See "Business Receipts."

Income (or Loss) From Other Partnerships

This was the partnerhip's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

The term "partnership" included a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization through or by which any business, financial operation, or venture was carried on, and which was not within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship.

Income Tax After Credits

See "Total Income Tax."

Industry Groups and Divisions

See "Appendix A."

Interest Paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than a capacity as a partner, for the use of capital.

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

Interest Received

This item for partnerships included interest received by the business from all sources except interest wholly tax-exempt and interest on tax-free covenant bonds. Included in this item were amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premium. For installment sales, interest received included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483.

This item for sole proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

Inventories

Based on amounts reported in the cost of goods sold schedule, inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

In order to conform as nearly as possible to the best accounting practices and to clearly reflect income (as required by section 471 of the Internal Revenue Code), both direct and indirect production costs had to be taken into account in the computation of inventoriable costs in accordance with the "full absorption" method of inventory costing. Under the full absorption method of inventory costing, production costs had to be allocable to goods produced during the taxable year, whether sold during the taxable year or in inventory at the close of the taxable year determined in accordance with the business' method of identifying goods in inventory. Thus, the business had to include as inventoriable costs all direct production costs and certain indirect production costs.

Businesses engaged in manufacturing or production that were not using the full absorption method had to change to that method. A special election was available whereby the taxpayer did not have to change to the full absorption method for taxable years prior to the year for which such election was made. The election had to be made during the first 180 days of any taxable year beginning after September 18, 1973. Generally, the latest date for making the election was November 28, 1975. (See also "Cost of Sales and Operations.")

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

Investment Credit

This tax credit was based on a percentage of the "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment with a useful life of 3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975, through December 31, 1976, was 10 percent of "qualified investment" as provided for by the Tax Reduction Act of 1975. Before January 22, 1975, the credit was, in general, 7 percent. The cost of the property determined the taxpayer's credit base, "qualified investment," an amount that took into account the length of the property's intended life and whether the property was new or used.

There were also limitations on the credit itself, for the most part dependent on the presence or size of income tax (excluding special taxes) reduced by the foreign tax credit and the credit for elderly before the investment credit could be applied. Amounts in excess of these limitations could be carried back 3 years and the remainder carried forward, in general, to the succeeding 7 years, for use in computing the credit for these years. Special rules applied in the case of the carryforward of credit computed under laws in effect prior to 1971.

Land Clearing Expenses

These expenses are included in "other business deductions" in table 1.2. See also section 1, Farm Proprietorships.

Materials and Supplies

The amount of materials and supplies, a component of the cost of goods sold, was secured for sole proprietorships from Schedules C or F. For nonfarms, it was the amount on line 4, page 1 of Schedule C-1. For farms, it was the item "supplies purchased," line 37, part II, page 1 of Schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, Schedule A, Form 1065.

Net Gain (or Loss), Noncapital Assets

This income for partnerships represented gains and losses from the sale or exchange of property not eligible for beneficial capital gains tax treatment by partners. (Partnerships excluded capital gains and losses from their income statement and allocated any gains and losses directly to the partners.) In contrast, ordinary gains and losses were included in partnership net income. They resulted mostly from the sale or exchange of (1) certain depreciable, depletable, and real property; (2) notes and accounts receivable acquired in the ordinary course of business for services rendered or from the sale of property includable in inventory or ordinarily held for sale; (3) certain copyrights, literary, musical, or artistic compositions or similar properties; (4) securities including governmental obligations and debt obligations sold or exchanged by certain financial institutions; and (5) certain patents, inventions or designs, and secret formulas or processes.

This income item did not include gains and losses under section 1231. For partnerships, section 1231 gains and losses, like capital gains and losses, were reported by the partners on their own returns. In general, section 1231 gains and losses comprised (a) sales of business property (excluding inventories) which were held for more than 6 months and (b) "involuntary conversions" by theft or casualty of business property and of capital assets which were held over 6 months. However, the amount of gain (but not loss) excluded from partnership net income under section 1231 was limited based on adjustments for any accelerated depreciation claimed since 1962, 1964, or 1975 (the date depending on the category of property involved). Categories to which this limitation applied were: (a) sales or exchanges of certain depreciable property (Code sections 1245 and 1250), with additional qualifications prescribed for some of this same property if it was used for farming (Code sections 1251 and 1252), (b) sales of certain depletable property (Code section 617), and (c) sales of oil and gas property (Code section 1254).

Sales or exchanges of noncapital assets were reported by sole proprietors as nonbusiness income.

Net Income (or Deficit)

For sole proprietorships, net income (or deficit) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Sole proprietorship net income did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of sole proprietors and so are not reflected in sole proprietorship net income or deficit.

For partnerships, net income (or deficit) represented the difference between total taxable receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership (except capital gains and losses and gains and losses under Code section 1231 as explained under "Net Gain (or Loss), Noncapital Assets," above). The deductions for partnerships excluded contributions or gifts, additional first-year depreciation and foreign taxes, which were reported on the partners' returns. Moreover, interest on State and local Government obligations and on tax-free covenant bonds was nontaxable and, therefore, is not reflected in net income. (See also Section 2 of this report.)

In this report, the term "net income" is used for both sole

proprietorships and partnerships although it is not strictly comparable for the two forms of business organization. Three differences are: (1) investment income was reflected in partnership net income but not in proprietorship net income; (2) salaries paid to owners were a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation was a deduction in the computation of sole proprietorship net income but not in the determination of partnership net income.

Nonqualifying Dividends Received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled the $100 (or $200 on a joint return if both husband and wife received eligible dividends) dividend exclusion on their individual income tax returns when the income was passed through to the partners.

Number of Businesses

Number of business organizations in this report represented the number of active businesses operatnd as sole proprietorships by individuals and the number of active partnerships. (Inactive partnerships are included only in tables 2A and 4B.)

Number of sole proprietorships was based on the number of Schedules C and F or Forms 4835 filed with the income tax return, Form 1040, of the sole proprietor. When sole proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 1 of this report.)

Other Business Deductions

See "Other Deductions."

Other Business Income

See "Business Receipts."

Other Costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, Schedule A, Form 1065, or line 5, page 1, of Schedule C-1, Form 1040. For farmers, the amount was computed from Schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, rent of farm or pasture, supplies purchased, taxes, insurance, conservation expenses, land clearing expenses, pension and profit-sharing plans, employee benefit programs, amortization, and depletion.

For nonfarm sole proprietorships, other costs included such items as containers and packages that were an integral part of the manufactured product; freight-in, express-in, and cartage-in, on raw materials, supplies used in production, and merchandise purchased for sale; and overhead expenses such as heat, light, power, maintenance labor, and supervision. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

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

Other Deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses; truck and automobile expenses (except repairs); utilities; supplies; advertising and promotion; travel and entertainment; dues and subscriptions; postage and stationery; sales discounts; and laundry, uniforms, and cleaning. For partnerships, this item also included unrealized profit on current-year installment sales; reported amounts of negative income; commissions; insurance; and legal and professional fees. For sole proprietorships the last three were shown as specific deductions on the return forms and were tabulated separately.

For farm sole proprietorships this item was comprised of conservation and land clearing expenses.

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

Other Income Less Losses and Statutory Adjustments

In effect, this item consisted of sources of income, such as wages and salaries, dividends, interest, partnership income, and sales of capital assets, all components of the taxpayer's total income, which were not derived from the operation of the sole proprietorship business.

Adjusted gross income equalled total income less statutory adjustments to income. Adjustments to income were comprised of sick pay exclusion, moving expense, employee business expense deduction, self-employed retirement deduction, payments to an individual retirement account (IRA), and forfeited interest penalty for premature withdrawal from a time savings account.

Other Receipts

For partnerships, this item included amounts not elsewhere reported in the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. For sole proprietorships, these items would usually be reported as "other business income" and as such were also included in the statistics for business receipts.

Payments to Partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net income (or deficit).

Payroll

Payroll, shown in this report for sole proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

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

Pension, Profit-sharing, Stock Bonus, and Annuity Plans

See "Retirement Plans."

Purchases

This item was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 2, page 1 of Schedule C-1, Form 1040, and (2) line 28c, Schedule A, of Form 1065. For farms, the sources were on Schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 69, part V, page 2, for farmers using the accrual accounting method.

Rent Paid

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop-sharing agreements.

Rents Received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. The rental income of partnerships if it constituted the major portion of income was included in "Business Receipts."

Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

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

Retirement Plans

This deduction item was the employer's contributions to employee pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans that were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryover feature for certain amounts paid in excess of these limitations. The item did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income. The statistics include identifiable amounts of this item were transferred out of cost of sales and operations.

Royalties

This income item for partnerships was the gross amount received, generally on an agreed percentage basis, for the use of property rights. Included were amounts received from patents, copyrights, timber, minerals, or oil wells. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the various deductions from total gross income.

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

Salaries and Wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule and not included in some other deduction on the income tax return. Salaries to partners and sole proprietors were not included in this amount. (See also "Payroll.")

Size of Business Receipts

Size of business receipts was based on "Business Receipts" (as defined in this section of the report) for all industries except, in the case of partnerships, those in the finance, insurance, and real estate division. For these industries, total receipts, which is the sum of business receipts and investment income, was used as the basis for classification.

Size of Total Assets

Size of total assets was based on the amount reported in the end-of-year balance sheet. Returns with zero assets were used as a classification for returns of liquidating or dissolving partnerships which had disposed of all their assets and whose income tax returns were final returns.

States

See "Industrial Activity by State" in sections 1 and 2.

Taxes Paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the sales taxes and excise and related taxes included in the sales price of its products, these taxes also were generally included in the statistics for the deduction for taxes paid.

Foreign taxes were deductible by a sole proprietorship unless the proprietor chose to claim them instead as a foreign tax credit against income tax. These taxes were not deductible by a partnership however; amounts paid by the partnership were allocated directly to the partners for use as a deduction or credit.

Total Assets

Total assets were those reported in the end-of-year balance sheet in the partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Total Deductions

Total deductions for sole proprietorships consisted of (1) the deduction for cost of sales and operations and (2) the ordinary and necessary business deductions from gross income. In addition, for partnerships, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

Total Income Tax

Total income tax shown in sole proprietorship table 1.6 was the sum of (a) the sole proprietor's income tax liability for the year, after being reduced by any credits, including the investment, retirement income, foreign tax, and work incentive (WIN) credits, plus (b) the additional tax for tax preferences ("minimum tax"). The liability was based on the proprietor's income from all sources and so was not directly related to the income or deficit from the sole proprietorship business. The income tax figure does not include the social security self-employment tax, tax from recomputing prior-year investment or work incentive (WIN) credits, social security tax on tip income, or taxes on premature distributions or excess contributions related to individual retirement savings accounts (IRA's).

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

Total Receipts

For partnerships, total receipts represented the sum of business receipts; investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale of noncapital assets; income from farms and other partnerships; and, "other" income. For purposes of this report, total receipts did not reflect net losses from sale of noncapital assets, or from farms and other partnerships.

Zero Assets

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

APPENDIX A

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES AND STATISTICS OF INCOME INDUSTRIES, 1976

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

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES AND STATISTICS OF INCOME INDUSTRIES, 1976--Continued

Standard Industrial Classification Codes	Statistics of Income Description
	Mining
Major group 10 (1011-1099)	Metal mining
Major groups 11 and 12 (1111-1213)	Coal mining
Major group 13 (1311-1389)	Oil and gas extraction
Major group 14 (1411-1499)	Nonmetallic minerals, except fuels
	Construction
	General building contractors and operative builders
1521, 1522, 1541, 1542	General building contractors
1531	Operative builders
	Heavy construction contractors
1611	Highway and street construction
1622, 1623, 1629	Heavy construction, except highway
	Special trade contractors
1711	Plumbing, heating and air conditioning
1721	Painting, paper hanging, and decorating
1731	Electrical work
1741-1743	Masonry, stonework, tile setting, and plastering
1751, 1752	Carpentering and flooring
1761	Roofing and sheet metal work
1771	Concrete work
1781	Water well drilling
1791, 1793-1796, 1799	Miscellaneous special trade contractors
--	Contractors not allocable
	Manufacturing
Major group 20 (2011-2099)	Food and kindred products
Major group 22 (2211-2299)	Textile mill products
Major group 23 (2311-2399)	Apparel and other textile products
Major group 24 (2411-2499)	Lumber and wood products, except furniture
Major group 25 (2511-2599)	Furniture and fixtures
Major group 27 (2711-2795)	Printing, publishing and allied industries
Major group 28 (2812-2899)	Chemicals and allied products
Major group 31 (3111-3199)	Leather and leather products
Major group 32 (3211-3299)	Stone, clay, and glass products
Major group 33 (3312-3399)	Primary metal industries
Major group 34 (3411-3499)	Fabricated metal products
Major group 35 (3511-3599)	Machinery, except electrical
Major group 36 (3612-3699)	Electrical and electronic equipment
Major group 37 (3711-3799)	Transportation equipment
Major groups 21, 26, 29, 30, 38, 39 (2111-2141, 2611-2661, 2911-2999, 3011-3079, 3811-3873, 3911-3999)	Other manufacturing industries
--	Manufacturing not allocable
	Transportation, communication, electric, gas, and sanitary services
	Local and interurban passenger transit
4121	Taxicabs
4111, 4119, 4131, 4141, 4142, 4151, 4171, 4172	Other passenger transportation
	Trucking and warehousing
4212-4214	Trucking, local and long distance
4221, 4222, 4224-4226, 4231	Public warehousing and trucking terminals
Major group 44 (4411-4469)	Water transportation

Appendix A

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES AND STATISTICS OF INCOME INDUSTRIES, 1976--Continued

Standard Industrial Classification Codes	Statistics of Income Description
	Transportation, communication, electric, gas, and sanitary services--Continued
Major group 45 (4511-4583)	Air transportation
	Transportation services
4722	Passenger transportation arrangement
4723	Freight transportation arrangement
4612, 4613, 4619, 4712, 4742, 4743, 4782-4784, 4789	Other transportation services
Major group 48 (4811-4899)	Communication
4911, 4922-4925, 4931, 4932, 4939, 4941, 4961, 4971	Electric and gas services
4952, 4953, 4959	Sanitary services
	Wholesale and retail trade
	Wholesale trade
5012-5014	Motor vehicles and automotive equipment
5031, 5039	Lumber and construction materials
5063-5065	Electrical goods
5072, 5074, 5075, 5078	Hardware, plumbing and heat equipment
5083	Farm machinery and equipment
5081, 5082, 5084-5088	Other machinery, equipment, and supplies
5021, 5023, 5041-5043, 5051, 5052, 5093, 5094, 5099	Other durable goods
5122, 5161	Drugs, chemicals, and allied products
5133, 5134, 5136, 5137, 5139	Apparel, piece goods, and notions
5141-5149	Groceries and related products
5152, 5153, 5154, 5199	Farm-product raw materials
5181, 5182	Alcoholic beverages
5111-5113, 5171, 5172, 5191, 5194, 5198, 5199	Other nondurable goods
--	Wholesalers not allocable
	Retail trade
	Building materials, hardware, garden supply, and mobile home dealers
5211, 5231	Building materials and supply stores
5251	Hardware stores
5261	Retail nurseries and garden supply stores
5271	Mobile home dealers
	General merchandise stores
5331	Variety stores
5311, 5399	Other general merchandise stores
	Food stores
5411	Grocery stores
5422, 5423	Meat and fish markets, including freezer provisioners
5431	Fruit stores and vegetable markets
5441	Candy, nut, and confectionary stores
5462, 5463	Retail bakeries
5451, 5499	Other food stores
	Automotive dealers and service stations
5511	New and used car dealers
5521	Used car dealers
5531	Auto and home supply stores
5541	Gasoline service stations
5551, 5561, 5571, 5599	Other aircraft, marine, and automotive dealers
	Apparel and accessory stores
5611	Men's and boys' clothing and furnishing stores
5621	Women's ready-to-wear stores
5631	Women's accessory and specialty stores
5651	Family clothing stores
5661	Shoe stores
5681	Furriers and fur shops
5641, 5699	Other apparel and accessory stores

Appendix A

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES AND STATISTICS OF INCOME INDUSTRIES, 1976--Continued

Standard Industrial Classification Codes	Statistics of Income Description
	Wholesale and retail trade--Continued
	Retail trade--Continued
	Furniture and home furnishings stores
5712	Furniture stores
5713, 5714, 5719	Home furnishings, except appliances
5722	Household appliance stores
5732, 5733	Radio, television, and music stores
	Eating and drinking places
5812	Eating places
5813	Drinking places
	Miscellaneous retail stores
5912	Drug stores and proprietary stores
5921	Liquor stores
5931	Used merchandise stores
5941	Sporting goods and bicycle shops
5942	Book stores
5943	Stationery stores
5944	Jewelry stores
5945	Hobby, toy, and game shops
5946	Camera and photographic supply stores
5947	Gift, novelty, and souvenir shops
5948	Luggage and leather goods stores
5949	Sewing, needlework, and piece good stores
5961	Mail order houses
5962	Merchandising machine operators
5963	Direct selling organizations
5982, 5983, 5984	Fuel and ice dealers
5992	Florists
5993	Cigar stores and stands
5994, 5999	Other miscellaneous retail stores
--	Retail trade not allocable
--	Wholesale and retail trade not allocable
	Finance, insurance, and real estate
	Finance
6022-6028, 6032-6034, 6042, 6044, 6052, 6054, 6055, 6059	Banking and miscellaneous finance
6112, 6113, 6131, 6144, 6145, 6146, 6149, 6153, 6159, 6162, 6163	Credit agencies other than banks
6211 (part)	Security, commodity brokers, and services
6211 (part)	Security underwriting syndicates
6221, 6231, 6281	Security brokers and dealers, except underwriting syndicates
	Commodity contracts brokers, exchanges, and services
6799 (part)	Holding and investment companies
6732, 6733	Investment clubs
6711, 6722-6725, 6792-6794, 6799 (part)	Common trust funds
6411	Other holding and investment
	Insurance agents, brokers, and service
	Real estate
6512-6514	Operators and lessors of buildings
6515, 6517, 6519	Lessors, other than buildings
6531	Real estate agents, brokers, and managers
6541	Title abstract companies
6552	Subdividers and developers, except cemeteries
6553	Cemetery subdividers and developers
6611	Combined real estate, insurance, loans, law offices

Appendix A

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES AND STATISTICS OF INCOME INDUSTRIES, 1976--Continued

Standard Industrial Classification Codes	Statistics of Income Description
	Services
	Hotels and other lodging places
7011 (part)	Hotels
7011 (part)	Motels, motor hotels, and tourist courts
7032	Sporting and recreational camps
7033	Trailering parks and camp sites
7021, 7041	Other lodging places
	Personal services
7215	Coin-operated laundries and dry cleaning
7211-7214, 7216-7219	Other laundry, cleaning, and garment services
7221	Photographic studios, portrait
7231	Beauty shops
7241	Barber shops
7251	Shoe repair and hat cleaning shops
7261	Funeral service and crematories
7299	Miscellaneous personal services
	Business services
7311-7313, 7319	Advertising
7341, 7342, 7349	Services to buildings
7372, 7374, 7379	Computer and data processing services
7392	Management and public relations
7394	Equipment rental and leasing
7321, 7331-7333, 7339, 7351, 7361, 7362, 7369, 7391, 7393, 7395, 7396, 7397, 7399	Other business services
	Automobile repair and services
7512, 7513, 7519	Automotive rentals, without drivers
7523, 7525	Automobile parking
7531	Automobile top and body repair shops
7538	General automotive repair shops
7534, 7535, 7539	Other automotive repair shops
7542, 7549	Automotive services, except repair
	Miscellaneous repair services
7622	Radio and TV repair shops
7623, 7629	Electrical repair shops, except radio and TV
7641	Reupholstery and furniture repair
7631, 7692, 7694, 7699	Other miscellaneous repair shops
	Motion pictures
7813, 7814, 7819, 7823, 7824, 7829	Motion picture production, distribution, and services
7832, 7833	Motion picture theaters
	Amusement and recreation services, except motion pictures
7922, 7929	Producers, orchestras, and entertainers
7932	Billiard and pool establishments
7933	Bowling alleys
7941	Professional sports clubs and promoters
7948	Racing including track operation
7911, 7992, 7993, 7996, 7997, 7999	Other amusement and recreation services
	Medical and health services
8011	Offices of physicians
8021	Offices of dentists
8031	Offices of osteopathic physicians
8041	Offices of chiropractors
8042	Offices of optometrists
8049 (part)	Registered and practical nurses
8051, 8059	Nursing and personal care facilities
8062, 8063, 8069	Hospitals
8071	Medical laboratories
8072	Dental laboratories
8049 (part), 8081, 8091	Other medical and health services

Appendix A

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES AND STATISTICS OF INCOME INDUSTRIES, 1976--Continued

Standard Industrial Classification Codes	Statistics of Income Description
	Services--Continued
	Legal services
8111	
8211, 8221, 8222, 8231, 8241, 8243, 8244, 8249, 8299	Educational services
8911	Engineering and architectural services
	Accounting, auditing, and bookkeeping services
8931 (part)	Certified public accountants
8931 (part)	Other accounting, auditing, and bookkeeping services
8999	Other services
--	Nature of business not allocable

Section 4

Description of the Sample and Limitations of the Data

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SAMPLE CRITERIA AND SELECTION OF RETURNS

The data presented in this report are estimates based on stratified systematic samples of Form 1040, Individual Income Tax Returns, and Form 1065, Partnership Returns of Income. The samples were selected before audit. Amended and tentative returns were excluded because another return filed by the same taxpayer was subject to sampling.

The completeness of the samples was monitored closely during the selection process. Minimal followup was required to reconcile differences.

Sole Proprietorships

Individual Income Tax Returns filed and entered into the Internal Revenue Service's Individual Master File System during 1977 were stratified into sample classes by computer based on: presence or absence of a business schedule; size of adjusted gross income (or deficit) or largest of specific income (or loss) items, or size of business and farm receipts; and State from which filed. The returns were then selected at intervals equal to the inverse of the prescribed sampling rates, which ranged from less than 0.04 percent to 100 percent, yielding 84,959 returns from an estimated population of 10,658,563 returns.

The specific income and loss items used in stratification included: salaries and wages, interest income, dividends, business profit or loss, farm profit or loss, net capital gain or loss, and others. When the magnitude of the largest income (or loss) item sufficiently exceeded that of adjusted gross income (or deficit), that item was used as the stratifier instead.

A further requirement was that each State be sufficiently represented in the sample. This was accomplished by dividing the States into five groups based on size of tax return population, each group receiving a separate set of rates.

Table 4A shows the strata limits for financial stratifiers and summarizes the population and sample counts.

Partnerships

Partnership Returns of Income filed for Tax Year 1976 and entered into the Internal Revenue Service Business Master File System were computer-stratified based on size of gross receipts, total income or loss 1/, and total assets. The sample was selected at rates ranging from 1.3 percent to 100 percent, yielding 46,607 returns from a population of 1,153,784 returns.

The sample was obtained using randomly-chosen sets of ending digits of the Employer Identification Number. Duplicate returns, caused by more than one partner filing a return for the same partnership, and inactive partnership returns, showing no income or deduction items, were included in the sample for the computation of weighting factors, but excluded from the tabulations.

Table 4B shows the strata limits, the number of returns in the population and sample, and the prescribed and achieved sampling rates.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer count of returns filed in each sample stratum by the number of sample returns actually selected from each stratum. For partnership returns Internal Revenue district weighting factors were computed to increase the reliability of the estimates for the two State tables in this report. Internal Revenue district boundaries were usually coterminous with those of States, although some of the larger States contained more than one district.

All weighting factors were converted to "integer weighting factors" before they were applied to the sample returns. For example, if a factor of 44.24 were computed for a stratum, 24 percent were systematically assigned an integer weighting factor of 45, and 76 percent a factor of 44.

SAMPLING VARIABILITY

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected

1/ Total income or loss was line 12, Form 1065 and represented business receipts less cost of sales and operations (gross profit) plus income from investments (excluding net losses from noncapital assets).

Table 4A.—Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1976

Description of the sample strata		All returns: Population	All returns: Sample	Business and farm[1]: Estimated population	Business and farm[1]: Sample
		(1)	(2)	(3)	(4)
Grand total		**84,814,549**	**164,234**	**10,658,563**	**84,959**
Nonbusiness and farm (Schedule F only), total		**76,962,622**	**87,195**	**2,806,636**	**7,920**
Adjusted gross income $200,000 or more with no tax after credits and no minimum tax		39	39	8	8
Larger of adjusted gross income or largest specific income item	**and Farm receipts**				
Under $10,000	Under $20,000	40,036,111	16,522	936,139	431
$10,000 under $15,000	Under $50,000				
Under $10,000	$20,000 under $50,000	13,228,745	12,691	619,546	642
$15,000 under $20,000	Under $100,000				
Under $15,000	$50,000 under $100,000	10,201,927	11,631	507,032	651
$20,000 under $50,000	Under $500,000				
Under $20,000	$100,000 under $500,000	12,571,670	13,214	646,434	824
$50,000 under $100,000	Under $750,000				
Under $50,000	$500,000 under $750,000	733,053	9,728	71,915	1,149
$100,000 under $200,000	Under $1,000,000				
Under $100,000	$750,000 under $1,000,000	153,973	9,866	18,932	1,436
$200,000 under $500,000	Under $5,000,000				
Under $200,000	$1,000,000 under $5,000,000	32,181	8,581	5,663	1,812
$500,000 or more	Any amount				
Under $500,000	$5,000,000 or more	4,923	4,923	967	967
Business (Schedules C and F, or C only), total		**7,851,927**	**77,039**	**7,851,927**	**77,039**
Adjusted gross income $200,000 or more with no tax after credits and no minimum tax		30	30	30	30
Larger of adjusted gross income or largest specific income item	**and Business receipts**				
Under $10,000	Under $20,000	2,153,165	12,912	2,153,165	12,912
$10,000 under $15,000	Under $50,000				
Under $10,000	$20,000 under $50,000	1,641,057	10,967	1,641,057	10,967
$15,000 under $20,000	Under $100,000				
Under $15,000	$50,000 under $100,000	1,406,504	9,350	1,406,504	9,350
$20,000 under $30,000	Under $250,000				
Under $20,000	$100,000 under $250,000	1,480,361	10,399	1,480,361	10,399
$30,000 under $50,000	Under $500,000				
Under $30,000	$250,000 under $500,000	771,768	8,682	771,768	8,682
$50,000 under $100,000	Under $750,000				
Under $50,000	$500,000 under $750,000	303,046	7,450	303,046	7,450
$100,000 under $200,000	Under $1,000,000				
Under $100,000	$750,000 under $1,000,000	65,286	6,752	65,286	6,752
$200,000 under $500,000	Under $5,000,000				
Under $200,000	$1,000,000 under $5,000,000	27,198	6,985	27,198	6,985
$500,000 or more	Any amount				
Under $500,000	$5,000,000 or more	3,512	3,512	3,512	3,512

[1]The population of farm returns was estimated by applying appropriate weights to counts of returns in the sample determined to be farm returns.

Table 4B.—Partnerships: Number of Form 1065 Returns in the Population and in the Sample, Prescribed and Achieved Sampling Rates, 1976

Sample stratum		Number of returns: Population	Number of returns: Sample	Sampling rate: Prescribed	Sampling rate: Achieved
		(1)	(2)	(3)	(4)
Total[1]		1,153,784	48,607	—	—
Business receipts and total income/deficit	**and Total assets**				
Both under $200,000	Not reported or under $100,000	810,605	10,507	0.013	0.013
Both under $200,000	$100,000 under $1,000,000	169,148	8,232	0.044	0.044
Both under $1,000,000 and at least one $200,000 under $1,000,000	Not reported or under $1,000,000	110,777	7,242	0.060	0.060
Both under $1,000,000	$1,000,000 under $5,000,000	13,774	8,693	0.200	0.198
Both under $5,000,000 and at least one $1,000,000 under $5,000,000	Under $5,000,000	13,738	5,275	0.390	0.384
Both under $5,000,000	$5,000,000 or more	8,106	8,106	1.000	1.000
At least one $5,000,000 or more	Any amount				

[1]Sampling rates were prescribed for the calendar year in which returns were processed for revenue purposes. Returns for 1976 were, for the most part, revenue processed during 1977 and were therefore sampled according to the plan applicable to calendar year 1977. However, included in the totals but not in the detail are 552 returns for 1976 sampled during 1976 from a population of 7,636 returns under the sample plan applicable to that calendar year. In general, these were returns with accounting periods ended July through October 1976.

Table 4C.—Upper Limit Coefficients of Variation for the Estimated Number of Sole Proprietorship Returns, 1976

Estimated number of returns	Size of adjusted gross income or deficit: Under $10,000	$10,000 under $15,000	$15,000 under $20,000	$20,000 under $50,000	$50,000 under $100,000	$100,000 under $200,000	$200,000 under $500,000	$500,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
50	(1)	(1)	(1)	(1)	(1)	(1)	31.6	(1)
100	(1)	(1)	(1)	(1)	(1)	(1)	22.3	
200	(1)	(1)	(1)	(1)	(1)	33.9	15.8	
500	(1)	(1)	(1)	(1)	(1)	21.4	10.0	
1,000	(1)			(1)	33.0	15.1	7.1	
2,000	(1)	(1)	(1)	(1)	23.3	10.7	5.0	
5,000	(1)	(1)	(1)	(1)	14.8	6.8	3.2	
10,000	(1)	35.3	33.3	(1)	10.4	4.6	2.2	
15,000	(1)	28.8	27.2	29.4	8.5	3.9	1.8	
20,000	(1)	25.0	23.5	25.5	7.4	3.4	1.6	
50,000	24.4	15.8	14.9	16.1	4.7	2.1	1.0	
100,000	17.3	11.2	10.5	11.4	3.3	1.5	(1)	
200,000	12.2	7.9	7.4	8.1	2.3	1.1	(1)	
500,000	7.7	5.0	4.7	5.1	1.5	(1)	(1)	
1,000,000	5.5	3.5	3.3	3.6	1.0	(1)	(1)	
2,000,000	3.9	2.5	2.4	2.5	(1)	(1)	(1)	
5,000,000	2.4	1.6	1.5	1.6	(1)	(1)	(1)	
10,000,000	1.7	1.1	1.1	1.1	(1)	(1)	(1)	
15,000,000	1.4	0.9	(1)	0.9	(1)	(1)	(1)	
20,000,000	1.2	(1)	(1)	(1)	(1)	(1)	(1)	

[1]Sample too small to yield reliable estimate of coefficient of variation.
[2]Coefficient of variation normally zero since all returns were prescribed for inclusion in the sample.
[3]Not applicable since estimated number of returns was greater than population estimates.
NOTE: Use column 1 for estimates not classified by size of adjusted gross income.

samples would be expected to fall. Coefficients of variation based on the sum-of-squares method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 1.1 and 2.1.

Coefficient of variation estimates shown in tables 4C and 4D, applicable to frequency estimates only, are based on a formula derived from the sum-of-squares method. Since the coefficients were computed only for tables 1.1 and 2.1, tables 4C and 4D can be used to obtain measures of variability for estimated frequencies in other tables where the classification is other than by industry.

Estimates of frequencies and money amounts considered unreliable because of small sample size are noted by an asterisk to the left of the data item(s). A dash in place of a frequency or amount indicates that: (1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or (2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample return. In addition, a dash in place of a coefficient of variation indicates either that returns were sampled at the 100 percent rate or that the number of returns sampled at a fractional rate was too small to yield a reliable measure of sampling variability.

SAMPLE MANAGEMENT AND PROCESSING CONTROLS

Sample population counts of income tax returns were made by computer and were normally free from error. Sample counts were verified during statistical processing to minimize loss of data. Incorrect or missing entries were corrected during statistical editing to make them consistent with other entries on the return or accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. In transcribing and tabulating the information from the returns in the sample, additional checks were imposed to improve the quality of the resulting estimates.

Quality of the basic data abstracted at the processing centers was controlled there by means of a continuous subsampling verification system. In addition, the Statistics Division in the National Office conducted an independent reprocessing of a small subsample of the returns statistically processed in the field as a further check on processing. Prior to tabulation, numerous computer tests were applied to each return record to assure that proper balance and relationship among return items were maintained.

Finally, prior to publication all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer report-variations and limitations, economic conditions, comparability with other statistical series and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data, and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.

Table 4D.—Partnerships: Coefficient of Variation (Percent) of the Estimated Number of Returns, by Size of Business Receipts, 1976

Estimated number of returns	Size of business receipts: Under $200,000	$200,000 under $5,000,000	$5,000,000 or more
	(1)	(2)	(3)
100	(1)	34.0	
200	(1)	24.0	
500	(1)	15.2	
750	31.9	12.4	
900	29.1	11.3	
1,000	27.6	10.7	
3,000	15.9	6.2	
5,000	12.3	4.8	
7,000	10.4	4.1	
10,000	8.7	3.4	
13,000	7.7	3.0	
15,000	7.1	2.8	(1)
20,000	6.2	2.4	
40,000	4.4	1.7	
50,000	3.9	1.5	
100,000	2.8	1.1	
200,000	2.0	(2)	
300,000	1.6	(2)	
400,000	1.4	(2)	
600,000	1.1	(2)	
800,000	1.0	(2)	
1,000,000	0.9	(2)	

[1]Sample too small to yield reliable estimate of coefficient of variation.
[2]Coefficient of variation normally zero since all returns were prescribed for inclusion in the sample.
[3]Not applicable since estimated number of returns was greater than population estimates.
NOTE: Use column 1 for estimates not classified by size of business receipts.

Section 5

Forms and Instructions

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U.S. Individual Income Tax Return, Form 1040, 430

Schedule C, Profit (or Loss) from Business or Profession, 440

Schedule F, Farm Income and Expenses, 441

Farm Rental Income and Expenses, Form 4835, 442

U.S. Partnership Return of Income, Form 1065, 443

Class Life (ADR) System, Form 4832, 449

Form 1040 U.S. Individual Income Tax Return 1976

Department of the Treasury—Internal Revenue Service

This space for IRS use only

For the year January 1–December 31, 1976, or other taxable year beginning , 1976 ending , 19

Please print or type

Name (If joint return, give first names and initials of both) | Last name | Your social security number

Present home address (Number and street, including apartment number, or rural route) | For Privacy Act Notification, see page 5 of Instructions. | Spouse's social security no.

City, town or post office, State and ZIP code | Occupation: Yours ▶ Spouse's ▶

Filing Status

1 ☐ Single (Check only ONE box)

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separately. If spouse is also filing give spouse's social security number in designated space above and enter full name here ▶

4 ☐ Unmarried Head of Household. See page 7 of instructions to see if you qualify ▶

5 ☐ Qualifying widow(er) with dependent child (Year spouse died ▶ 19). See page 7 of instructions.

Exemptions

6a Regular ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶

b First names of your dependent children who lived with you — Enter number ▶

c Number of other dependents (from line 7) . ▶

d Total (add lines 6a, b, and c) . . . . . . ▶

e Age 65 or older . ☐ Yourself ☐ Spouse
Blind . . . . ☐ Yourself ☐ Spouse — Enter number of boxes checked ▶

f TOTAL (add lines 6d and e) . . . . . . ▶

7 Other dependents:

(a) Name	(b) Relationship	(c) Months lived in your home. If born or died during year, write B or D.	(d) Did dependent have income of $750 or more?	(e) Amount furnished for dependent's support — By YOU. If 100% write ALL.	By OTHERS including dependent.
				$	$

8 Presidential Election Campaign Fund . . ▶ Do you wish to designate $1 of your taxes for this fund? . . Yes / No
If joint return, does your spouse wish to designate $1? . . Yes / No
Note: If you check the "Yes" box(es) it will not increase your tax or reduce your refund.

Income

9 Wages, salaries, tips, and other employee compensation (Attach Forms W-2. If unavailable, see page 6 of Instructions) . . . 9

10a Dividends (See pages 9 and 15 of Instructions) ...., 10b less exclusion ...., Balance ▶ 10c
(If gross dividends and other distributions are over $400, list in Part I of Schedule B.)

11 Interest income. {If $400 or less, enter total without listing in Schedule B / If over $400, enter total and list in Part II of Schedule B} . . . 11

12 Income other than wages, dividends, and interest (from line 37) . . . 12

13 Total (add lines 9, 10c, 11 and 12) . . . 13

14 Adjustments to income (such as moving expense, etc. from line 42) . . . 14

15a Subtract line 14 from line 13 . . . 15a

b Disability income exclusion (sick pay) (attach Form 2440) . . . 15b

c Adjusted gross income. Subtract line 15b from line 15a, then complete Part III on back. (If less than $8,000, see page 2 of Instructions on "Earned Income Credit.") . . . 15c

Tax, Payments and Credits

16 Tax, check if from: ☐ Tax Table ☐ Schedule G ☐ Tax Rate Schedule X, Y or Z ☐ Form 2555 OR ☐ Schedule D ☐ Form 4726 . . . 16

17a Multiply $35.00 by the number of exemptions on line 6d . . . 17a
b Enter 2% of line 47 but not more than $180 ($90 if box 3 is checked) 17b — Enter larger of a or b . . . 17c (If box on line 3 is checked see page 10 of Instructions)

18 Balance. Subtract line 17c from line 16 and enter difference (but not less than zero) . . . 18

19 Credits (from line 54) . . . 19

20 Balance. Subtract line 19 from line 18 and enter difference (but not less than zero) . . . 20

21 Other taxes (from line 62) . . . 21

22 Total (add lines 20 and 21) . . . 22

23a Total Federal income tax withheld (attach Forms W-2, or W-2P to front) . . . 23a

b 1976 estimated tax payments (include amount allowed as credit from 1975 return) . . . 23b

c Earned income credit. (from page 2 of Instructions) . . . 23c

d Amount paid with Form 4868 . . . 23d

e Other payments (from line 66) . . . 23e

24 TOTAL (add lines 23a through e) . . . ▶ 24

Pay amount on line 25 in full with this return. Write social security number on check or money order and make payable to Internal Revenue Service.

Due or Refund

25 If line 22 is larger than line 24, enter BALANCE DUE IRS . . . ▶ 25
(Check here ▶ ☐, if Form 2210 or Form 2210F is attached. See page 10 of instructions.)

26 If line 24 is larger than line 22, enter amount OVERPAID . . . ▶ 26

27 Amount of line 26 to be REFUNDED TO YOU . . . ▶ 27

28 Amount of line 26 to be credited on 1977 estimated tax ▶ 28

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

Sign here

▶ Your signature — Date | ▶ Preparer's signature (and employer's name, if any) — Date

▶ Spouse's signature (if filing jointly, BOTH must sign even if only one had income) | ▶ Identifying number (see instructions) — Address (and ZIP code)

Please attach Copy B of Forms W-2 here. Please attach Check or Money Order here.

Form 1040 (1976) Page 2

Part I Income other than Wages, Dividends and Interest

29 Business income or (loss) (attach Schedule C) . . . 29

30a Net gain or (loss) from sale or exchange of capital assets (attach Schedule D) . . . 30a

b 50% of capital gain distributions (not reported on Schedule D—see page 10 of Instructions) . 30b

31 Net gain or (loss) from Supplemental Schedule of Gains and Losses (attach Form 4797) . . . 31

32a Pensions, annuities, rents, royalties, partnerships, estates or trusts, etc. (attach Schedule E) . 32a

b Fully taxable pensions and annuities (not reported on Schedule E—see page 10 of Instructions) 32b

33 Farm income or (loss) (attach Schedule F) . . . 33

34 State income tax refunds (does not apply if refund is for year in which you took the standard deduction—others see page 10 of Instructions) . . . 34

35 Alimony received . . . 35

36 Other (state nature and source—see page 11 of Instructions) ▶ . . . 36

37 Total (add lines 29 through 36). Enter here and on line 12 . . . ▶ 37

Part II Adjustments to Income

38 Moving expense (attach Form 3903) . . . 38

39 Employee business expense (attach Form 2106) . . . 39

40a Payments to an individual retirement arrangement from attached Form 5329, Part III . . . 40a

b Payments to a Keogh (H.R. 10) retirement plan . . . 40b

41 Forfeited interest penalty for premature withdrawal (see page 12 of Instructions) . . . 41

42 Total (add lines 38 through 41). Enter here and on line 14 . . . ▶ 42

Part III Tax Computation

43 Adjusted gross income (from line 15c). If you have unearned income and can be claimed as a dependent on your parent's return, check here ▶ ☐ and see page 9 of Instructions . . . 43

44a If you itemize deductions, check here ▶ ☐, and enter total from Schedule A, line 40, and attach Schedule A

b Standard deduction—If you do not itemize deductions, check here ▶ ☐, and:

If you checked the box on line . . .
- 2 or 5, enter the greater of $2,100 OR 16% of line 43—but not more than $2,800
- 1 or 4, enter the greater of $1,700 OR 16% of line 43—but not more than $2,400
- 3, enter the greater of $1,050 OR 16% of line 43—but not more than $1,400 . . . 44

45 Subtract line 44 from line 43 and enter difference (but not less than zero) . . . 45

46 Multiply total number of exemptions claimed on line 6f by $750 . . . 46

47 Taxable income. Subtract line 46 from line 45 and enter difference (but not less than zero) . . . 47

● If line 47 is $20,000 or less and you did not average your income on Schedule G, or figure your tax on Form 2555, Exemption of Income Earned Abroad, find your tax in Tax Table. Enter tax on line 16 and check appropriate box.

● If line 47 is more than $20,000, figure your tax on the amount on line 47 by using Tax Rate Schedule X, Y, Z, or if applicable, the alternative tax from Schedule D, income averaging from Schedule G, tax from Form 2555 or maximum tax from Form 4726. Enter tax on line 16 and check appropriate box.

Part IV Credits

48 Credit for the elderly (attach Schedules R & RP) . . . 48

49 Credit for child care expenses (attach Form 2441) . . . 49

50 Investment credit (attach Form 3468) . . . 50

51 Foreign tax credit (attach Form 1116) . . . 51

52 Contributions to candidates for public office credit (see page 12 of Instructions) . . . 52

53 Work Incentive (WIN) Credit (attach Form 4874) . . . 53

54 Total (add lines 48 through 53). Enter here and on line 19 . . . ▶ 54

Part V Other Taxes

55 Tax from recomputing prior-year investment credit (attach Form 4255) . . . 55

56 Minimum tax. Check here ▶ ☐, and attach Form 4625 . . . 56

57 Tax on premature distributions from attached Form 5329, Part V . . . 57

58 Self-employment tax (attach Schedule SE) . . . 58

59 Social security tax on tip income not reported to employer (attach Form 4137) . . . 59

60 Uncollected employee social security tax on tips (from Forms W-2) . . . 60

61 Excess contribution tax from attached Form 5329, Part IV . . . 61

62 Total (add lines 55 through 61). Enter here and on line 21 . . . ▶ 62

Part VI Other Payments

63 Excess FICA, RRTA, or FICA/RRTA tax withheld (two or more employers—see page 13 of Instructions) . 63

64 Credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil (attach Form 4136) . . . 64

65 Credit from a Regulated Investment Company (attach Form 2439) . . . 65

66 Total (add lines 63 through 65). Enter here and on line 23e . . . ▶ 66

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1976 Instructions for Form 1040

AND for Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441

Caution

There have been numerous substantial changes in the law affecting 1976 returns—Please read carefully and thoroughly.

Department of the Treasury
Internal Revenue Service

From The Commissioner

This instruction pamphlet contains information needed to complete Form 1040 and Schedules A, B, C, D, E, F, R, RP, and SE, and Form 2441. If, however, you decide to use Short Form 1040A, you can get Form 1040A and its instructions from any Internal Revenue Service office and many banks and post offices.

The 1976 Tax Reform Act may affect your taxes substantially. An expanded and simplified credit for the elderly has replaced the old retirement income credit. A credit for child care expenses is available to all eligible taxpayers, whether or not they itemize deductions. On the other hand, the former exclusion for sick pay has been replaced by a more restrictive disability income exclusion.

Completing your return this year could be more difficult. This year all taxpayers, whether or not they itemize their deductions and regardless of the size of their income, will need to compute taxable income (lines 43 through 47). Also, last year's simple credit for personal exemptions has been replaced by a larger, but more complex, general tax credit. However, the former multiple tax tables have been replaced by a single table and have been reduced from more than ten to three pages.

Space restrictions have caused us to remove certain little-used lines from the form—for example, the credit for purchase of a new principal residence and the tax from recomputing a prior-year WIN credit. If any of these items apply to you, you should review the instructions and complete the form carefully.

Please note the Presidential Election Campaign Fund Check-Off on line 8 of your 1040. Without increasing your tax or decreasing your refund, you have the right to earmark $1 (on a joint return $1 each for husband and wife) of your taxes for a general fund to meet expenses of the 1980 Presidential Election.

The instructions have been provided to help you prepare your own return. If you need help, please call us at the number listed for your area on page 34 or visit your nearest Internal Revenue office. If you decide to have someone else help you, be sure to select a qualified person.

You can help yourself and us if you check your return to make sure that it is correct and then file it early. Thanks for your cooperation.

Donald C. Alexander
Commissioner of Internal Revenue

Highlights for 1976

Please note these important reminders and changes that have been made because of revisions in the tax law.

Who Must File.—The income level at which an income tax return must be filed has been increased. If your gross income is less than $5,100, be sure to see page 4.

The Standard Deduction has been increased again. See page 9 and line 44b.

A New General Tax Credit replaces the $30 personal exemption credit. You may claim the greater of (1) $35 per exemption shown on line 6d, or (2) 2% of line 47 but not more than $180 ($90, if married, filing separately). See page 10 and lines 17a, b, and c.

A New Simplified Tax Table has been developed for use by individuals with taxable income (line 47) of $20,000 or less. This table replaces the more complex tables based on the number of exemptions used prior to 1976.

Earned Income Credit Rules Have Been Liberalized.—The dependency requirement for your child who is under 19 or a full-time student has been eliminated. Also, you may be eligible to claim the credit if you have a disabled child 19 or over whom you can claim as a dependent. See page 2.

Credit for the Elderly.—A new expanded and simplified credit for the elderly replaces the more complex retirement income credit. See Schedules R & RP and related instructions.

Child Care.—Certain payments made for child and dependent care are now claimed as a credit against tax, instead of only as an itemized deduction. See pages 12 and 17.

Minimum Tax.—New tax preference items have been added, the $30,000 exemption has been reduced, and the tax rate has been increased from 10% to 15%. See page 12.

Disability Income Exclusion (Sick Pay).—You may be able to exclude up to $100 a week of your pension income, but only if you are under 65 and totally and permanently disabled. See page 9.

Business Use of Home.—Deductions for business use, including office use, of a home are restricted. See pages 11 and 15.

Rental of Vacation Home.—New limitations apply to deductions that may be taken for rental of a vacation home. See Instructions for Schedule E.

Limitation on Deductible Losses.—Losses from certain farming, leasing, motion picture film or video tape, and oil and gas well activities are limited to the total amount you invested plus the amount for which you are personally liable. See Instructions for Schedules C, E, and F. New provisions also limit the amount of losses certain partners may deduct. See Instructions for Schedule E.

Investment Interest.—The amount allowable as a deduction for interest on investment indebtedness has been reduced. See page 14.

Prepaid Interest.—Deductions for interest prepayments must be allocated over the period of the loan. See page 14.

Foreign Income.—The amount of earned income from sources outside the United States that may be excluded has been reduced from $20,000 to $15,000. See page 8.

Preparers' Identifying Numbers are now required. See page 6.

New Depreciation Recapture Rules apply to disposition of depreciable residential real estate. See Instructions for Form 4797.

New Rules Apply for Recapture of Intangible Drilling and Development Costs on oil and gas properties. See Instructions for Form 4797.

You may obtain a copy of **Publication 17**, Your Federal Income Tax, or other publications by using the order blank on the next to the last page. This publication will explain how the 1976 Tax Reform Act will affect your 1976 tax liability.

Forms and Schedules may also be obtained by using the order blank on the next to the last page.

The Foreign Accounts and Foreign Trust Questions must be answered if you are required to complete Part I or Part II of Schedule B: If you had a foreign account or were a grantor of, or a transferor to, a foreign trust, you must answer both questions in Part III of Schedule B, whether or not you are otherwise required to file Schedule B.

Foreign Bank, Securities and Other Financial Accounts, and Grantors, Transferors or Beneficiaries of Foreign Trusts.—You must complete Form 4683 if.—

(1) you had any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution),

OR

(2) you were the grantor of, or transferor to, a foreign trust, during any taxable year, which foreign trust was in being during the current taxable year, whether or not you have any beneficial interest in such trust.

Please note that this year Form 4683 must be filed by taxpayers having any interest in a foreign trust. In prior years this form was required to report an interest in a trust only if the interest was more than a 50% interest.

Form 1040 General Instructions

Where to Get Forms

In general, we mail forms and schedules directly to you based on what you filed last year. Many people will need only the forms we sent them. The order blank on the next to last page will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices have the same material. However, if you do not find what you need there, please fill out the order blank and we will send it to you.

Who Must File

(See page 8 for examples of income)

File a return if you are:	And your gross income is at least:
Single (legally separated, divorced, or married living apart from spouse with dependent child) and are under 65	$2,450
Single (legally separated, divorced, or married living apart from spouse with dependent child) and are 65 or older	3,200
A person who can be claimed as a dependent on your parent's return, and has taxable dividends, interest, or other unearned income	750
A qualifying widow(er) with dependent child and are under 65	2,850
A qualifying widow(er) with dependent child and are 65 or older	3,600
Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are under 65	3,600
Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and one is 65 or older	4,350
Married filing jointly, living together at the end of 1976 (or at date of death of spouse), and both are 65 or older	5,100
Married filing separate return or married but not living together at end of 1976	750
A person with income from sources within U.S. possessions	750

Self-employed and your net earnings from self-employment were at least $400.

If income tax was withheld or if you are eligible for the earned income credit, then even though you are not required to file a return, you should file to get a refund. If you are filing solely because of the earned income credit, see Form 1040A instructions to determine whether you can file Short Form 1040A.

These rules are for all U.S. citizens and resident aliens, including those under 21 years of age. These rules also apply to those nonresident aliens and resident aliens who are married to citizens or residents of the U.S. at the end of 1976 and who elect to file a joint return as discussed on page 7, Filing Status.

Dual-Status Tax Year.—You have a dual-status tax year if you were both a nonresident alien and a resident alien (or U.S. citizen) during the tax year. If you had a dual-status tax year before 1976 and you were either (1) unmarried at the end of 1976, or (2) married to a resident or citizen of the U.S. at the end of 1976 and do not elect to file a joint return as discussed on page 7, Filing Status, either of the following applies to you:

(1) If you were a resident of the U.S. at the end of the year, file your return on Form 1040 and clearly mark at the top left of the return "Dual-Status Return." Attach a separate schedule (Form 1040NR clearly marked "Statement" may be used) to your return to show the income tax computation for that part of the tax year during which you were a nonresident alien;

(2) If you were not a U.S. resident or citizen on the last day of the year, file your return on Form 1040NR and clearly mark at the top left of the return "Dual-Status Return." Attach a separate schedule (Form 1040 clearly marked "Statement" may be used) to show the income tax computation for that part of the year during which you were a U.S. resident or citizen.

In either case, you **MUST** itemize your deductions and you **MAY NOT** claim the standard deduction, use the head of household column of the tax table, or use tax rate schedule Z. For more information and additional restrictions applying to dual-status taxpayers, obtain Publication 519, United States Tax Guide for Aliens.

U.S. Citizens Living Abroad.—Generally, foreign source income must be reported on your return. See "What Income to Report" on page 8, and obtain Publication 54, Tax Guide for U.S. Citizens Abroad.

Death of Taxpayer.—If a person died in 1976, or in 1977 before filing a return for 1976, the surviving spouse or personal representative of the estate must file a return for the deceased. If a refund is due, attach Form 1310 to the return.

For purposes of these instructions, personal representative means the executor, executrix, administrator or administratrix of the decedent's estate; if no executor, executrix, administrator or administratrix is appointed, qualified and acting within the United States, personal representative means any person in actual or constructive possession of any property of the decedent.

The personal representative can file a joint return for the decedent with the surviving spouse. If a personal representative has not been appointed, the survivor can still file a joint return. The 1976 income of the decedent prior to death and the income of the surviving spouse for the entire year must be included in the joint return.

If you are filing such a joint return, write in the signature area "Filing as surviving spouse." Show the date of death in the name and address space. For more information, obtain Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

Rounding Off to Whole Dollars.—You may round off cents to the nearest whole dollar on your return and schedules. You can drop amounts under 50 cents—increase amounts from 50 to 99 cents to next dollar. Example, $1.39 becomes $1 and $2.69 becomes $3.

Recordkeeping.—Your records must be retained as long as their contents may be material in the administration of any Internal Revenue law. Records that support an item of income, deduction, or credit appearing on your return should be kept until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever occurs later. Some records must be kept indefinitely. Records of transactions relating to the basis of property should be retained as long as they are material in determining the basis of the original or replacement property. Copies of your filed tax returns should also be retained as part of your records. Obtain Publication 552, Recordkeeping Requirements and A Guide to Tax Publications, for further details.

> IRS will figure your tax if your income on line 15c is $20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduction.
>
> All you do is:
>
> 1. Place your name and address label on your return, or fill in name, address, and social security number. Also fill in occupation. On a joint return, show names, social security numbers and occupations of both you and your spouse. If you are married, give social security numbers of both you and your spouse even though you file separately.
> 2. Fill in lines 1 through 7.
> 3. Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund).
> 4. Fill in lines 9 through 15c, lines 19, 21, 23a, b, and e, if necessary, and check the box on line 44b. Also, attach Schedule B and Form 4683 (foreign accounts and trusts), if applicable.
> 5. On a joint return, show your and your spouse's income separately in the space below your spouse's signature so IRS can figure your tax in the way that will give you the smallest tax.
> 6. Sign your return. Both you and your spouse must sign a joint return.
> 7. File on or before April 15, 1977.
>
> We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.
>
> **Note:** *If you are eligible to claim the earned income credit (see page 2), we will figure the credit for you if you write EIC on line 23c. Also write the first name of your child who qualifies you for the credit in the space to the left of the line 23c entry space if not shown on line 4 or line 6b. If you have a credit for the elderly, we will figure that also. Just attach Schedules R & RP after you have checked the applicable box for filing status and age and filled in line 2(a) of Schedule R, or lines 1, 2, and 5 of Schedule RP, whichever schedule is applicable. Then write CFE on line 19 of Form 1040.*

When to File

File as soon as you can after January 1, but not later than April 15, 1977. Late filing may subject you to penalties and interest. See instructions for Penalties and Interest on page 10.

Amended Return

Use Form 1040X to correct any error in a previously filed income tax return.

Privacy Act Notification

The Privacy Act of 1974 provides that each Federal Agency inform individuals, whom it asks to supply information, of the authority for the solicitation of the information and whether disclosure of such information is mandatory or voluntary; the principal purpose or purposes for which the information is to be used; the routine uses which may be made of the information; and the effects on the individual of not providing the requested information. This notification applies to the U.S. Individual Income Tax Returns, to declarations of estimated tax, to U.S. Gift Tax Returns, and to any other tax return required to be filed by an individual, and to schedules, statements, or other documents related to the returns, and any subsequent inquiries necessary to complete, correct, and process the returns of taxpayers, to determine the correct tax liability and to collect any unpaid tax, interest, or penalty.

The Internal Revenue Code requires every person liable for any tax imposed by the Code to make a return or statement according to the forms and regulations prescribed by the Internal Revenue Service (sections 6001 and 6011 and the Regulations pertaining thereto). Individuals required to make returns, statements, or other documents shall include their Social Security Numbers to provide proper identification and to permit processing the returns (section 6109 and the Regulations pertaining thereto).

The principal purpose for soliciting tax return information is to administer the Internal Revenue laws of the United States. This includes the determination and collection of the correct amount of tax. The completion of all appropriate items requested by the return forms and related data is mandatory except for the Presidential Election Campaign Fund designation on the U.S. Individual Income Tax Returns, which is voluntary.

The Code provides penalties for failure to file a return, failure to supply information required by law or regulations, failure to furnish specific information required on return forms or for furnishing fraudulent information. Other effects of not providing all or part of the requested information may include the disallowance of claimed exemptions, exclusions, credits, deductions, or adjustments resulting in increased tax liability, the loss of Social Security credits, loss or delay in issuance of a refund for overpayment, interest and penalty charges on unpaid taxes, and other disadvantages to the taxpayer.

The routine uses which may be made of tax return information include disclosure in accordance with law to the Department of Justice in connection with actual or potential criminal prosecution or civil tax litigation; to other Federal agencies; to States, the District of Columbia, and the Commonwealths or possessions of the United States to assist in the administration of their tax laws; to other persons in accordance with and to the extent permitted by law; and to foreign governments in accordance with treaties.

Further information concerning the requirements for filing returns and furnishing information may be obtained from any Internal Revenue Service office.

This will be the principal notification under the Privacy Act of 1974 concerning the solicitation of information in connection with any tax return or tax liability of an individual. Additional notices may be given (but are not required) with respect to specific information requests during the course of tax administration activities such as audit, investigation or collection of any tax, interest, or penalty. Please retain this notification with your tax records and refer to it any time you are requested to furnish additional information.

Where to File

Use the addressed envelope that came with your return, or use the address for your State. Mail your return to the Internal Revenue Service Center for the place where you live.

Alabama—4800 Buford Highway, Chamblee, Georgia 30006

Alaska—1160 West 1200 South Street, Ogden, Utah 84201

Arizona—1160 West 1200 South Street, Ogden, Utah 84201

Arkansas—3651 South Interregional Highway, Austin, Texas 78740

California—5045 East Butler Avenue, Fresno, California 93888

Colorado—1160 West 1200 South Street, Ogden, Utah 84201

Connecticut—310 Lowell Street, Andover, Massachusetts 01812

Delaware—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

District of Columbia—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

Florida—4800 Buford Highway, Chamblee, Georgia 30006

Georgia—4800 Buford Highway, Chamblee, Georgia 30006

Hawaii—5045 East Butler Avenue, Fresno, California 93888

Idaho—1160 West 1200 South Street, Ogden, Utah 84201

Illinois—2306 East Bannister Road, Kansas City, Missouri 64170

Indiana—3131 Democrat Road, Memphis, Tennessee 38110

Iowa—2306 East Bannister Road, Kansas City, Missouri 64170

Kansas—3651 South Interregional Highway, Austin, Texas 78740

Kentucky—3131 Democrat Road, Memphis, Tennessee 38110

Louisiana—3651 South Interregional Highway, Austin, Texas 78740

Maine—310 Lowell Street, Andover, Massachusetts 01812

Maryland—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

Massachusetts—310 Lowell Street, Andover, Massachusetts 01812

Michigan—Cincinnati, Ohio 45298

Minnesota—1160 West 1200 South Street, Ogden, Utah 84201

Mississippi—4800 Buford Highway, Chamblee, Georgia 30006

Missouri—2306 East Bannister Road, Kansas City, Missouri 64170

Montana—1160 West 1200 South Street, Ogden, Utah 84201

Nebraska—1160 West 1200 South Street, Ogden, Utah 84201

Nevada—1160 West 1200 South Street, Ogden, Utah 84201

New Hampshire—310 Lowell Street, Andover, Massachusetts 01812

New Jersey—1040 Waverly Avenue, Holtsville, New York 11799

New Mexico—3651 South Interregional Highway, Austin, Texas 78740

New York

New York City and Counties of Nassau, Rockland, Suffolk and Westchester—1040 Waverly Avenue, Holtsville, New York 11799

All Other Counties—310 Lowell Street, Andover, Massachusetts 01812

North Carolina—3131 Democrat Road, Memphis, Tennessee 38110

North Dakota—1160 West 1200 South Street, Ogden, Utah 84201

Ohio—Cincinnati, Ohio 45298

Oklahoma—3651 South Interregional Highway, Austin, Texas 78740

Oregon—1160 West 1200 South Street, Ogden, Utah 84201

Pennsylvania—11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155

Rhode Island—310 Lowell Street, Andover, Massachusetts 01812

South Carolina—4800 Buford Highway, Chamblee, Georgia 30006

South Dakota—1160 West 1200 South Street, Ogden, Utah 84201

Tennessee—3131 Democrat Road, Memphis, Tennessee 38110

Texas—3651 South Interregional Highway, Austin, Texas 78740

Utah—1160 West 1200 South Street, Ogden, Utah 84201

Vermont—310 Lowell Street, Andover, Massachusetts 01812

Virginia—3131 Democrat Road, Memphis, Tennessee 38110

Washington—1160 West 1200 South Street, Ogden, Utah 84201

West Virginia—3131 Democrat Road, Memphis, Tennessee 38110

Wisconsin—2306 East Bannister Road, Kansas City, Missouri 64170

Wyoming—1160 West 1200 South Street, Ogden, Utah 84201

If you are located in,	Use this address
Panama Canal Zone, American Samoa	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Guam	Commissioner of Revenue and Taxation Agana, Guam 96910
Puerto Rico (or U.S. excluding income under section 933) Virgin Islands: Non-permanent residents	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155
Virgin Islands: Permanent residents	Department of Finance, Tax Division, Charlotte Amalie, St. Thomas, Virgin Islands 00801
Foreign country and have an A.P.O. or F.P.O. address	Center for your permanent home State
Foreign country: U.S. citizens and those excluding income under section 911 or 931	11601 Roosevelt Boulevard Philadelphia, Pennsylvania 19155

Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

—— **Step 1.**—Gather up your income records including all Forms W–2, W–2P, and 1099. If your employer does not give you a Form W–2 by January 31, or if the one you have is not correct, contact your employer as soon as possible. Only your employer can issue your W–2 or correct it. If unable to secure Form W–2 from your employer by February 15, contact an Internal Revenue Service office.

—— **Step 2.**—If you are going to claim any credits or itemize your deductions, collect all necessary information and expense records, such as medical and dental bills, real estate taxes, State income tax, home mortgage interest, and charitable contributions. To make sure you do not forget any items, look on pages 12 through 18 of these instructions. Check the credits and types of expenses you can deduct. Put these records aside until later.

—— **Step 3.**—Get any forms or schedules you need but did not receive by mail. See the order blank on the next to last page to help you decide which ones you will need.

—— **Step 4.**—Name and Address. Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apartment number if you have one. If you did not receive forms with a label, print or type your name and address.

—— **Step 5.**—Social Security Number. If your social security number is wrong on the label or if you did not receive a label, show your correct number on your return. If you are married, give numbers of both you and your spouse whether you file jointly or separately.

If you do not have a social security number, get an application Form SS–5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 15. If you do not receive a number by April 15, file your return without it and write "Applied for" in the space for social security number.

Be sure to show occupations in spaces in upper right corner just below social security blocks.

—— **Step 6.**—Filing Status. Check only one box (lines 1 through 5). Your tax rate and your standard deduction depend on the box you check. So before you decide, see instructions for Filing Status on page 7.

—— **Step 7.**—Exemptions. Fill in lines 6a, b, c, d, e, and f. See instructions for Exemptions on page 7.

—— **Step 8.**—Check appropriate "Yes" or "No" box(es) on line 8 (Presidential Election Campaign Fund). If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

—— **Step 9.**—Fill in the schedules and forms mentioned for lines 10, 11, 15b, 29 through 33, and 38 through 40a if you need to. Enter the totals from your schedules on the correct lines on Form 1040. If you file Schedule B, be sure to answer the questions in Part III and attach Form 4683, if it is required.

If you need more space on forms or schedules, attach separate sheets and use the same arrangement as the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets.

Fill in lines 9, 12 through 15a, 15c, 34 through 37, and 40b through 42.

—— **Step 10.**—Now fill in line 43. If you have unearned income and can be claimed as a dependent on your parent's return, be sure to check the box.

—— **Step 11.**—Decide whether to use the standard deduction or itemize your deductions. The instructions "Should You Use the Standard Deduction or Itemize Your Deductions?" on page 9 will help you decide.

—— **Step 12.**—If you decided to itemize deductions, fill in Schedule A, enter your total deductions on line 44 of Form 1040, and be sure to check the box on line 44a. Skip step 13.

—— **Step 13.**—If you decided to take the standard deduction, use the larger of (a) or (b).

(a) Percentage Standard Deduction.—You are permitted a deduction of 16% of line 43, subject to a maximum amount.

(b) Low-Income Allowance.—You are permitted a deduction of a flat amount to insure that you will not be subject to Federal income tax if your income is below certain levels.

Instructions on page 9 will help you compute your standard deduction. Enter your standard deduction on line 44 and be sure to check the box on line 44b.

—— **Step 14.**—Fill in lines 45, 46, and 47. If line 47 is $20,000 or less find your tax in the Tax Table, show the tax on line 16, and check the Tax Table box. If line 47 is more than $20,000, use Tax Rate Schedule X, Y, or Z to figure your tax. Show the tax on line 16 and check the Tax Rate Schedule X, Y, or Z box.

—— **Step 15.**—Figure your general tax credit. Enter on line 17c the amount from line 17a or line 17b, whichever is greater. If you show 6 or more exemptions on line 6d, the amount on line 17a will be greater.

Caution: *Married persons filing separate returns may choose the amount on either line 17a or line 17b. But if one uses line 17b (2% of line 47, limited to $90) both must use it.*

—— **Step 16.**—Fill in lines 48 through 66 if you have credits, other taxes, or other payments to report. Complete the forms or schedules asked for. Enter the amounts from these lines on the front of Form 1040. Fill in any other amounts needed for lines 18 through 28.

—— **Step 17.**—If you owe tax, show amount on line 25. Attach check or money order for full amount when you file. Make it out to Internal Revenue Service and be sure to write your social security number on it. If line 25 is under $1, you do not have to pay.

—— **Step 18.**—If we owe you a refund, show amount on line 26. On line 27 or 28, show whether you want some or all of the money refunded or credited to 1977 estimated tax. If line 26 is under $1, we will send you a refund only on written request.

—— **Step 19.**—Recheck Your Return. Go over all items and make sure they are right. Also check your arithmetic.

—— **Step 20.**—Sign and Date Your Return and Make Sure the Preparer (If any) Also Signs. It is not considered a return unless you sign it. Both you and your spouse must sign a joint return.

If the person who prepares your return for pay is not an employee of a firm, corporation or another individual, then that person must sign the return as preparer and enter his or her social security number and address.

If the person who prepares your return for pay is an employee of a firm, corporation or another individual, then that person must sign the return and also enter the employer's name, identification number, and address.

Note: *The law requires such tax return preparers to include their identifying number and to furnish you a copy of the return.*

If prepared by your regular, full-time employee, such as a clerk, secretary, or bookkeeper, your employee does not have to sign.

—— **Step 21.**—Attachments. Attach Forms W–2, or W–2P (copy B) to front of Form 1040. If you took an adjustment for disability income exclusion on line 15b be sure to attach Form 2440. Attach schedules in alphabetical order and forms other than W–2 or W–2P in numerical order to the back of Form 1040. If you owe tax, be sure to attach your payment to the front of Form 1040.

Note: *If you move after filing your return and you are expecting a refund, you should notify both the post office serving your old address and the service center where you filed your return, of your address change. This will help in forwarding your check to your new address as promptly as possible. Be sure to include your social security number in any correspondence with the IRS.*

Instructions for Page 1 of Form 1040

Filing Status

Decide How You Should File From the Explanations Below

Were You Married or Single?—If you were married on December 31, consider yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single for the whole year. If you were a "Married person living apart from your spouse" as described on this page, consider yourself single for the whole year.

If your spouse died during 1976, consider yourself married for the whole year.

Married Persons.—Should you file joint or separate returns?

Joint Return.—In most cases, married couples will pay less tax if they file jointly.

You and your spouse can file a joint return even if you did not live together for the full year. Both you and your spouse are responsible for any tax due on a joint return, so if one of you does not pay, the other may have to.

Special Election for Aliens.—You may elect to file a joint return with your spouse if, at the time of the election, you were a nonresident alien individual married to a citizen or resident of the United States; and you and your spouse agree to be taxed on your combined worldwide income.

If one spouse was a nonresident alien at the beginning of the taxable year and a resident of the United States on the last day of the taxable year and the other spouse was a citizen or resident of the United States at the close of the taxable year, you may elect to file a joint return if you both agree to be taxed on your combined worldwide income.

For more details, obtain Publication 519, United States Tax Guide for Aliens.

Things to Remember on a Joint Return.—Use the mailing label sent you with your return if it shows names and social security numbers of both you and your spouse. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe. Enter social security numbers for both. Show all income, exemptions, and deductions of you and your spouse. Both of you must sign the return.

Separate Returns.—You can file separately if both you and your spouse had income or if only one of you had income. Both you and your spouse must figure your tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, the other must take the percentage standard deduction and cannot take the low-income allowance (this is $1,050 for a separate return). You each report only your own income, exemptions, and deductions, and you are responsible only for the tax due on your own return. If you and your spouse live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between you. For more details, obtain Publication 555, Community Property and the Federal Income Tax.

Tax Savings.—Before you file a separate return, see if you can reduce your tax by meeting the tests described in "Were You Married and Living Apart From Your Spouse?" If so, use the Single filing status or, if you qualify, Unmarried Head of Household.

Things to Remember on a Separate Return.—Check the box on line 3, "Married filing separately." If both you and your spouse file separate returns, write your spouse's full name in the space provided on line 3 and enter spouse's social security number in the designated space.

If only one files, check the applicable boxes on lines 6a and 6e if you can claim the exemptions for your spouse. See instructions for Exemptions on this page. Only the one who had income should sign the return.

Were You Married and Living Apart from Your Spouse?—Some married people can file as Single or as Unmarried Head of Household and ignore the rules for married people filing separate returns. This means that you may be eligible to claim the earned income credit. It also means that if your spouse itemizes deductions, you do not have to. You can use the standard deduction if you want and your limit is $2,400 instead of the $1,400 allowed married persons filing separately. Both you and your spouse can file this way if both meet the tests.

You can file as a single person, and check the box on line 1 for Single, if you meet all of the following tests:

(1) You file a separate return.

(2) You paid more than half the cost to keep up your home for 1976.

(3) Your spouse did not live in your home at any time during 1976.

(4) For over six months of 1976, your home was the main home of your child or stepchild whom you can claim as a dependent.

You can check the box on line 4 for Unmarried Head of Household if your home in test (4) was the child's main home for all of 1976.

Were You an Unmarried Head of Household?—There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Table and Tax Rate Schedule Z.

You may use unmarried head of household tax rates ONLY IF on December 31, 1976, you were single (including certain married persons living apart) or legally separated, AND met one of the following tests:

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother whom you can claim as a dependent (you did not have to live with that parent).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, school, etc., was lived in all year by one of the following:

(a) Your unmarried child, grandchild, foster child or stepchild. This person did not have to be your dependent.

Note: *If you are claiming the filing status of "Unmarried Head of Household" because of an unmarried child, grandchild, foster child or stepchild who is not your dependent, enter that person's name in the space provided on line 4.*

(b) Any other person listed in (5)(a) under "Lines 6b and 6c—Children and Other Dependents" on page 8, that you can claim as a dependent provided he or she is not your dependent under a multiple support agreement (this is where two or more taxpayers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. Consult an IRS office for further information, including information on limited standard deduction and how to figure your tax.

Were You a Qualifying Widow or Widower with a Dependent Child?—If so, you may still be able to use joint return tax rates for 1976. See Tax Table and Tax Rate Schedule Y.

If your spouse died during 1975 or 1974 and you did not remarry before the end of 1976, you can file a return for 1976 showing only your own income, exemptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You could have filed a joint return with your spouse for the year your spouse died. Whether you actually filed jointly does not matter.

(2) You have a child or stepchild you can claim as a dependent.

(3) Your home was the main home of that child during 1976, except for temporary absences for vacation and school.

Check the box on line 5 "Qualifying widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your spouse. You can claim the exemption only for the year your spouse died.

If your spouse died in 1976 and you did not remarry, read "Were You Married or Single?" on this page. If spouse died before 1974, read "Were You an Unmarried Head of Household?" on this page to determine if you qualify, otherwise you must file as Single.

Exemptions ($750 for Each Exemption You Can Take)

Lines 6a and 6e—You and Your Spouse.—

For You.—You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are determined as of December 31. However, if your 65th birthday was on January 1, 1977, you can consider yourself 65 on December 31, 1976.

You can take the age and blindness exemptions for you and your spouse if your spouse does not file a separate return. Do not take these exemptions for your children or other dependents.

Proof of Blindness.—If you are completely blind, attach a statement to this effect. In cases of partial blindness, submit with your return each year a statement from an eye physician or registered optometrist that you: (a) cannot see over 20/200 with glasses or (b) your field of view does not exceed 20 degrees. If, however, this eye condition will never improve beyond the standards in (a) or (b), you may submit a certified opinion to this effect from a skilled examining eye physician. You need to attach this certification only once to your return. In subsequent years attach only a statement referring to it.

For Your Spouse.—If you are filing a joint return, you can take an exemption for your spouse. If you file a separate return, you can take an exemption for your spouse only if your spouse had no income and was not the dependent of someone else.

The exemptions for your spouse are like your own—one, if your spouse was neither blind nor 65 or older—two, if blind or 65 or older—three, if both blind and 65 or older.

If your spouse died during 1976, check the boxes for the exemptions you could have taken for your spouse on the date of death.

Nonresident Alien Spouse.—If you did not elect to file a joint return, you may claim your spouse's exemptions only if your spouse had no income from United States sources and is not the dependent of another taxpayer. Use lines 6a and 6c to claim exemptions for a nonresident alien spouse. When claiming your spouse's regular exemption on line 6a, write "NRA" to the right of the line 6a.

Lines 6b and 6c—Children and Other Dependents.—Show on line 6b the first names and the total number of your dependent children who lived with you during 1976.

If you claim other dependents, complete columns (a) through (e) on line 7. Enter on line 6c the total number of dependents shown in line 7.

Each person you claim as a dependent has to meet all of the following tests:

(1) Income.—Received less than $750 income. (If your child [1] was under 19 or was a full-time student, ignore this test. See "Student Dependent.")

(2) Support.—Received over half his or her support from you or is treated as receiving over half of his or her support from you under rules for "Children of divorced or separated parents" or "Dependent supported by two or more taxpayers" on this page. If you file a joint return, the support can be from either spouse. See "Meaning of Support."

(3) Married Dependents.—Did not file a joint return with his or her spouse.

(4) Citizenship or Residence.—Was a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship.—Met one of the following tests:

(a) Was related to you in one of the following ways (if you file jointly, the dependent can be related to either you or your spouse)—

Child	Stepsister	Daughter-in-law
Stepchild	Stepbrother	If related by blood:
Mother	Stepmother	Uncle
Father	Stepfather	Niece
Grandparent	Mother-in-law	Nephew
Brother	Father-in-law	
Sister	Brother-in-law	
Son-in-law	Sister-in-law	

(b) Was a person who lived in your home as a member of your family for the whole year.

Meaning of Support.—Support includes things like food, a place to live, clothes, medical and dental care, and education.

Generally in figuring support, you use the actual cost of these things. But if you provide a place for the dependent to live, include it at fair rental value.

Support **DOES NOT** include things like purchase of an automobile, furniture or appliances, income and social security taxes, premiums for life insurance or funeral expenses for a deceased dependent.

In figuring who furnished over half of a dependent's support, include the dependent's own money used for his or her support, even if his or her money was not taxable. For example, include social security benefits, but if your child was a student, do not include amounts he or she received as scholarships.

[1] Child includes:
Your son, daughter, stepson, stepdaughter.
A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.
A foster child who lived in your home as a member of your family for the whole year.

Student Dependent.—Even if your child had income of $750 or more, you can claim him or her as a dependent if he or she was a full-time student and met tests (2), (3), and (4) on this page.

To qualify as a student, your child had to meet one of the following tests:

(1) Was enrolled as a full-time student at an educational institution [1] during any 5 months of 1976, or

(2) took a full-time, on-farm training course during any 5 months of 1976. (This course had to be given by an educational institution [1] or a State, county, or local government agency.)

For more information, obtain Publication 501, Your Exemptions and Exemptions for Dependents.

Children of Divorced or Separated Parents.—In most cases, the parent who has custody of the child for the greater part of the year can take the exemption. But there are exceptions. The parent who does NOT have custody (or who has the child for the shorter time), may take the exemption if:

(1) that parent contributed at least $600 toward the child's support during 1976, and the decree of divorce or separate maintenance (or a written agreement between the parents) states he or she can take the exemption, or

(2) that parent contributed $1,200 or more for child support during 1976 (regardless of how many children), and the parent having custody cannot prove that he or she contributed more than the other parent contributed.

Note: For purpose of determining the amount for child support, the parent who has remarried and has custody may count the support furnished by the new spouse.

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, obtain *Form 2120.*

Birth or Death of Dependent.—Take a $750 exemption for a dependent who died or was born during 1976 if he or she met the tests for a dependent for the time he or she lived.

Line 8—Presidential Election Campaign Fund.—You may designate $1 of your tax to the fund by checking the "Yes" box on line 8. On a joint return, the election to designate or not designate is available to both spouses. Both may elect to designate $1 each for a total of $2. Both may elect not to designate. One may elect to designate $1 and the other choose not to. If you check the "Yes" box(es), it will not increase your tax or reduce your refund.

Note: If you check a "Yes" box, you may not change that designation after a return is filed. However, if you check a "No" box but after you file your return you wish to designate $1, you may change your designation to "Yes" by filing an amended return on or before December 31, 1978. You may use Form 1040X, Amended U.S. Individual Income Tax Return.

[1] Educational institution means a school that has a regular teaching staff, course of study, and body of students in attendance. It includes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools. It also includes a night school to which the student is enrolled for the number of hours or classes that is considered full time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

What Income To Report

Examples of Income You Must Report.—

Wages including employer supplemental unemployment benefits, salaries, bonuses, commissions, fees, and tips.

Dividends.

Earned income from sources outside U.S. (See Form 2555 and note below.)

Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes.

Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions.

Your share of profit or loss from partnerships and small business corporations.

Pensions, annuities, endowments, including certain life insurance.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Sale of personal residence. (See Instructions for, Schedule D.)

Recapture of depreciation on disposition of depreciable residential real estate and other property. (See Instructions for Form 4797.)

Recapture of intangible drilling and development costs of oil and gas properties. (See Instructions for Form 4797.)

Rents and royalties.

Your share of estate or trust income, including accumulation distribution from trusts.

Alimony, separate maintenance or support payments received from and deductible by your spouse or a former spouse.

Prizes and awards (contests, raffles, etc.).

Refunds of State and local taxes (principal amounts) if they were deducted in a prior year and resulted in tax benefits.

Fees received for jury duty and precinct election board duty.

Fees received as an Executor, Administrator, or Director.

Embezzled or other illegal income.

Note: If you were a bona fide resident of a foreign country for an uninterrupted period of one year or more, or were physically present in a foreign country for a total of at least 510 days during any period of 18 consecutive months, you can exclude up to $15,000 of your earned income from foreign sources by filing Form 2555. However, if you elect not to exclude such earned income, attach a statement to your timely filed return stating that you elect not to have the exclusion apply. Once made the election cannot be changed except with consent of the Commissioner.

Examples of Income You Do Not Report.—

Disability retirement payments and other benefits paid by the Veterans Administration.

Dividends on veterans' insurance.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty. Repayments of the amount you spent for normal living expenses must be reported as income.

Line 9—Wages, Salaries, Tips, etc.—Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W-2 in the box "Wages, Tips and Other Compensation" in 1976.

(2) Tips you did not report to your employer (Show any social security tax due on these tips on line 59—Instructions for this are on page 12).

(3) Wages you received but do not have a Form W-2 for.

(4) Certain disability retirement income if you are under age 65. (See Instructions for Schedule E under "Disability Pension and Annuity Payments.")

(5) Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. If your employer provided meals where you working for your employer's convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

(6) Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, unless the facts clearly show that such benefits were intended as a gift.

Obtain Publication 525, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, stock options, etc.

If your employer paid you more than you spent for business expenses, see the instructions for Reporting Deductions and Excess Payments on page 11.

Line 10a—Dividends.—(For explanation of dividend income, see instructions for Schedule B on page 16. If you received $400 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 10a. You do not need to list them on a separate schedule.

If you received more than $400, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on Form 1040, line 10a, the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions on Form 1040, line 30b.

Line 10b—Exclusion.—For explanation of dividends exclusion see instructions on page 16.

Line 11—Interest Income.—For explanation of interest income, see page 16. If you received $400 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over $400, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on Form 1040, line 11.

Line 15b—Disability Income Exclusion (Sick Pay).—Before 1976, an employee was able to take a "sick pay" exclusion when the employee was absent from work on account of sickness or injury. The new "disability income exclusion" applies ONLY if you are under age 65, have not attained mandatory retirement age at the beginning of your taxable year, and were permanently and totally disabled when you retired (or were permanently and totally disabled on January 1, 1976, if you retired before that date on disability or under circumstances which entitled you to retire on disability). If you qualify, you may be able to exclude up to $100 a week of your pension, or you may elect not to exclude your disability income and treat it as a pension or annuity. Once made, this election cannot be changed.

On a return where one taxpayer is entitled to the disability income exclusion, the maximum exclusion is $100. On a joint return where both spouses are entitled to the disability income exclusion, the maximum exclusion is $100.

You must reduce the disability income exclusion by the excess of your adjusted gross income before the exclusion (line 15a) over $15,000. On a return where only one taxpayer is entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 15a, is $20,000 or more. On a joint return where both spouses are entitled to the maximum disability income exclusion, the exclusion would be phased out entirely if the amount on Form 1040, line 15a, is $25,000 or more.

For information on how to figure your exclusion or to make the election not to claim your exclusion, obtain Form 2440 and Publication 522, Tax Information on Disability Payments.

Enter the amount of your disability income exclusion on line 15b and attach Form 2440.

Tax—Credits—Payments

Should You Use the Standard Deduction or Itemize Your Deductions?

You must decide whether to take the standard deduction or to itemize your actual deductions for charitable contributions, medical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines to help you determine whether to use the standard deduction or itemize:

If you are:

- *Married filing jointly or a qualifying widow(er)* with dependent child, you should itemize deductions if your income on line 43 of Form 1040 is:
  - ● less than $13,125 and your itemized deductions total more than $2,100.
  - ● between $13,125 and $17,500, near your itemized deductions total more than 16% of line 43.
  - ● over $17,500 and your itemized deductions total more than $2,800.
- *Married filing separately:*
  - ● Divide the dollar amounts specified for joint returns in half and be sure to use only the total of your own deductions.

  Caution: If one spouse *itemizes deductions to figure tax, both must itemize deductions.*

  If you do not itemize deductions, choose either the low-income allowance ($1,050) or percentage standard deduction (16% of line 43 but not more than $1,400). But if one uses the percentage standard deduction, both must use it.
- *Single or Unmarried Head of Household,* you should itemize deductions if your income on line 43 of Form 1040 is:
  - ● less than $10,625 and your itemized deductions total more than $1,700.
  - ● between $10,625 and $15,000 and your itemized deductions total more than 16% of line 43.
  - ● over $15,000 and your itemized deductions total more than $2,400.
- *Dual-Status Alien,* you may have to itemize deductions. See "Dual-Status Tax Year" instructions on page 4.

Line 16—Tax.—

How to Figure Your Tax

If You Itemize Deductions

Fill in Schedule A, check the box on line 44a, and enter your total deductions on line 44. Fill in lines 45, 46, and 47.

If line 47 is $20,000 or less, find your tax in Tax Table and enter tax on line 16.

If line 47 is more than $20,000, use Tax Rate Schedule X, Y, or Z to figure your tax and enter tax on line 16.

How to Figure Your Tax If You Take the Standard Deduction

Check the box on line 44b and enter on line 44 the appropriate amount you determined for your filing status.

- ▶ If you checked the box on line 2 or 5 and line 43 is:
  - ● Less than $13,125, enter $2,100.
  - ● $13,125 or more, but less than $17,500, enter 16% of line 43.
  - ● $17,500 or more, enter $2,800.
- ▶ If you checked the box on line 1 or 4 and line 43 is:
  - ● Less than $10,625, enter $1,700.
  - ● $10,625 or more, but less than $15,000, enter 16% of line 43.
  - ● $15,000 or more, enter $2,400.
- ▶ If you checked the box on line 3 and line 43 is:
  - ● Less than $6,562.50, enter $1,050.
  - ● $6,562.50 or more, but less than $8,750, enter 16% of line 43.
  - ● $8,750 or more, enter $1,400.

Fill in lines 45, 46, and 47. (If you checked the box on line 44 and did not itemize deductions, see Substitute Instruction below.)

If line 47 is $20,000 or less, find your tax in Tax Table and enter tax on line 16.

If line 47 is more than $20,000, use Tax Rate Schedule X, Y, or Z to figure your tax and enter tax on line 16.

Substitute Instructions if You Checked the Box on Line 43 and Did Not Itemize Deductions

If you can be claimed as a dependent on your parent's return and line 43 includes income other than earned income (see "Earned Income" on this page) and you do not itemize deductions, substitute the following instructions for line 44b.

Check the box on line 44b and enter on line 44 the larger of (1) or (2):

(1) 16% of that part of line 43 that is attributable to earned income but not more than $2,400 if single, or $1,400 if married filing separately, or

(2) $1,700 if single, or $1,050 if married filing separately, but no more than your earned income included in line 43.

"Earned Income" means wages, salaries, professional fees, etc., for personal services rendered. It does not include compensation for your services that was a distribution of earnings and profits other than a reasonable allowance for your work for a corporation. If you were engaged in a business in which both personal services and capital were material income producing factors, consider as earned income for personal services rendered, an amount not in excess of 30% of your share of net profits of the business.

Line 36—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, and amounts you recovered for bad debts, medical expenses or other items that reduced your tax in a prior year.

Also you must report gross lottery and gambling winnings as income on line 36. Lottery and gambling losses can be taken as an itemized deduction only on Schedule A. However, such losses are limited to the amount of winnings reported.

Generally, self-employment income must be reported on Schedule C (Form 1040) or Schedule F (Form 1040). However, if you received self-employment income such as directors' fees and you did not incur any expenses with respect to this income, you may enter the total amounts received here and on Schedule SE (Form 1040), line 5(a).

Net Operating Loss.—If you lost money in a trade or business in 1976, you can subtract the loss from your 1976 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were more than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1976 and the seven years after. **OR** YOU **MAY ELECT** to use it to reduce your income for the seven following years. If you decide to carry back the loss and are due a refund from the "carryback," you may use Form 1045 to get a quick refund. BUT if you elect to carry the loss forward instead, attach a statement to this effect on a timely filed return (including extensions). If you make such an election for 1976, it cannot be changed later.

If you had a loss in a prior year to carry forward to 1976, enter it as a "minus" figure on line 36. Attach a separate sheet showing how you figured the amount.

PART II.—Adjustments to Income

Line 38—Moving Expense.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your family, furniture and other household goods, and personal belongings. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for: (1) Travel, meals, and lodging for househunting trips you made after getting the job and before you moved. (2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job. (3) Expenses for selling, buying, or leasing your new or old home.

For more information and special rules applicable to military personnel, obtain Form 3903 and Publication 521, Tax Information on Moving Expenses.

If you find you can deduct moving expenses, fill in Form 3903. Also, include on Form 1040, line 9, all amounts you were paid or reimbursed for moving expenses. (If you were employed, these amounts should be included on Form 4782 and in total wages, tips and other compensation on the Form W-2 your employer gave you.) Then show your allowable expenses on line 38.

Line 39—Employee Business Expenses (and Employee Payments).—

Deductible Expenses and Excess Payments.—You can deduct the following expenses that were not paid by your employer.

(1) Travel and Transportation.—You can deduct bus, taxi, plane, or train fares or the cost of using your car in your work.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, and depreciation, you can take a fixed mileage rate.

This is figured at 15 cents a mile for the first 15,000 miles and 10 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For automobiles that have been or are generally fully depreciated, the standard mileage rate is 10 cents a mile for all business mileage.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

(2) Meals and Lodging.—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.

(3) Outside Salesperson.—In addition to the above, an outside salesperson can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesperson is one who does all selling away from employer's place of business. If your main duties are service and delivery, such as a milk driver salesperson, you are not considered an outside salesperson.

(4) Other Business Expenses.—If you itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of these expenses are dues to unions and professional organizations and the cost of tools, materials, etc., that your employer did not pay for.

New limitations apply to deductions relating to the use of your home for business purposes. Under these rules you must use a portion of your home as an office exclusively on a regular basis in connection with your employer's trade or business and for the convenience of your employer to be able to deduct the expenses allocable to that portion.

If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See Instructions for Reporting Deductions and Excess Payments on this page.)

If you claim a deduction for business expenses, attach Form 2106 showing the following: (a) The total of all amounts received from or charged by your employer and nature of your occupation. (b) The amount of your business expenses broken down into broad subjects. (c) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you must attach the above information to your return unless you were required to, and did make a satisfactory accounting of them to your employer.

You are considered to have made a satisfactory accounting if:

(a) You received either a daily allowance or no more than $44 instead of actual living expenses or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, or a mileage allowance of no more than 15 cents a mile. However, an employer may grant an additional allowance for parking fees and tolls attributable to the meaning and transportation expenses as a separate items.

(b) Your expenses were necessary to carry out your employer's duties or business, and you gave your employer proof of the time, place, and business reason of the travel.

For more information, obtain Publication 463, Travel, Entertainment, and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as follows:

(1) If your employer paid you more than you spent, report the difference on line 36, under "Other."

(2) If you spent more than your employer paid you for travel and transportation, meals and lodging, and outside salesperson expenses, you can deduct the difference on line 39. If you itemize deductions and had other business expenses your employer did not pay for, you can deduct them under "Miscellaneous deductions" on line 32 of Schedule A.

(3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106. (See Instructions for Deductible Expenses and Excess Payments.) Include your total expenses on line 39.

Lines 40a and 40b—Payments to a Retirement Plan or Arrangement.—To support deductions, file the following applicable forms:

(1) Line 40a—Enter the allowable deduction as shown on Form 5329, Part III. Married persons, both of whom qualify for the deduction, and who file a joint return, should attach a Form 5329 for each person. Enter on line 40a the combined reductions on line 40a.

Individuals who have an individual retirement account or annuity, must attach Form 5329 whether or not a contribution was made in the year. Also, attach Form 5498 to Form 5329, except for individual retirement bonds.

Caution: If you fail to file Form 5329 by the due date, without reasonable cause, you will be subject to a penalty of $10 a day, for each day it is not filed. The penalty cannot exceed $5,000.

(2) Line 40b—Enter the allowable deduction for contributions to your Keogh (H.R. 10) plan.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500 if there are 100 or more participants in the plan, or Form 5500-K if there are fewer than 100 participants in the plan.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500 if there are 100 or more participants.

Other Ways to Figure Your Tax for Line 16

Schedule G, Income Averaging.—It may be advantageous to use the "averaging method" if after subtracting $3,000 from your 1976 taxable income (line 47), the balance is over 30 percent of the total of your taxable income for the last four years (1972 through 1975). If you use this method, fill in Schedule G. For more information, obtain Publication 506, Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may be advantageous to use the alternative tax if you have a net long term capital gain, or if your net long term capital gain was more than your net short term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 50 percent. Obtain Form 4726 for more information if your earned taxable income was over:

$38,000 and you are single,
$52,000 and you are married filing jointly or are a qualifying widow(er) with dependent child, or
$38,000 and you are unmarried head of household status.

Form 2555, Exemption of Income Earned Abroad.—If you are a bona fide resident earned income from sources outside the United States, you must figure your tax on Form 2555.

Additional Taxes to be Included in Line 16

Include in amount on line 16 any partial tax from:

Form 4970, Tax on Accumulation Distribution of Trusts.

Form 4972, Special 10-Year Averaging Method.

Form 5544, Multiple Recipient Special 10 Year Averaging Method. OR

Form 5405, Part II, Recapture of Credit for Purchase or Construction of New Principal Residence.

Line 17c—General Tax Credit.—Reduce your tax shown on line 16 by the larger of (1) $35 times the number of exemptions shown on line 6d or (2) 2% of your taxable income (line 47) but not more than $180 ($90, if married filing separately).

Enter on line 17c the amount from line 17a or line 17b, whichever is greater. Note: *If you claim 6 or more exemptions on line 6d, the amount on line 17a will be greater.*

Caution: *Married persons filing separate returns may choose the amount on either line 17a or line 17b. But if one uses line 17b (2% of line 47, limited to $90) both must use it.*

Line 23a—Federal Income Tax Withheld.—Enter the total income tax withheld as shown on your forms W-2 or W-2P.

Line 23b—Estimated Tax Payments.—Enter on this line any payments you made on your estimated Federal income tax for 1976.

If you and your spouse filed a joint declaration of estimated tax for 1976 but decide to file separate income tax returns for 1976, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on the separate returns.

If you and your spouse filed separate estimated tax declarations for 1976 but decide to file a joint income tax return for 1976, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your spouse died.

If you were divorced during 1976 and you filed a joint Form 1040—ES (Estimated Tax Declaration) with your former spouse, please enter your former spouse's social security number in the spouse's social security box on your return. Also, enter in the upper right corner of the Form 1040, the boxes for the social security numbers, "Div." If you were divorced and remarried in 1976, enter your present spouse's social security number in the box and enter "Div." and your former spouse's social security number in the upper right corner of the return near the boxes.

Line 23d—Extension of Time to File 1976 Return.—If you filed an application to request an automatic 2 month extension of time to file Form 1040 for 1976, enter the amount paid with Form 4868 on this line.

Line 25—Balance Due.—In most cases, people who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not and this is more likely to happen if both you and your spouse worked.

If you find that you need more income tax withheld for 1977, you can file a new Form W-4 or Form W-4P. Or you can ask your employer to withhold more money. If you prefer, you can file a Declaration of Estimated Tax on Form 1040—ES and make installment payments. For more information, obtain Publication 505, Tax Withholding and Declaration of Estimated Tax.

Penalties and Interest

Avoid penalties and interest by correctly filing and paying the right tax. The law provides a penalty of from 5 percent to 25 percent of the tax for late filing unless you can show reasonable cause for the delay. If you file a return late, send a full explanation with your return.

Penalties are also provided for late payment of tax unless you can show reasonable cause for the delay.

Taxes Not Paid When Due.—The penalty for failure to pay taxes when due is ½ of 1 percent of the unpaid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. The penalty applies to any unpaid tax shown on a return. It also applies to any portion of additional tax shown on a bill if it is not paid within 10 days from the date of the bill. The penalty is in addition to the applicable interest charge on late payments.

Penalty for Not Paying Enough Tax During the Year.—If you underpaid any installment of your 1976 estimated tax liability by more than 20 percent ($33⅓ percent for farmers and fishermen), you may owe a penalty unless you meet one or more of the exceptions shown on Form 2210 (Form 2210F for farmers and fishermen). Attach this form to your return to show how you figured your penalty, or which exceptions you believe you meet.

If you attach Form 2210 or 2210F, check the box between lines 25 and 26. If you owe a penalty, show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 25, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from overpayment on line 26.

Line 28—Overpayments Credited to 1977 Estimated Tax.—We will apply amounts you want credited to estimated tax to an account under your social security number, unless you attach a request to apply it to your spouse's account. The request should include the social security number of your spouse if it is not shown on the return.

Declaration of Estimated Tax

In general, a declaration is not required to be filed if you expect that your 1977 Form 1040 will show (1) a tax refund, OR (2) a tax balance due to be paid to IRS of less than $100.

Citizens of the United States or residents of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa must make a declaration of estimated tax if their total estimated tax is $100 or more and they:

(1) Can reasonably expect to receive more than $500 from sources other than wages subject to withholding; or,

(2) Can reasonably expect gross income to exceed—

(a) $20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates;

(b) $20,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year;

(c) $20,000 for a married individual living apart from spouse as described on page 7;

(d) $10,000 for a married individual entitled to file a joint declaration with spouse, but only if both spouses received wages for the taxable year;

(e) $5,000 for a married individual not entitled to file a joint declaration with spouse.

See Form 1040—ES for details.

Instructions for Page 2 of Form 1040

PART I.—Income Other Than Wages, Dividends, and Interest

Line 30—50% of Capital Gain Distributions.—*If you do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50% of your capital gain distributions on line 30b.*

Line 32b—Fully Taxable Pensions and Annuities.—See Instructions for Schedule E for information on pensions and annuities.

Use this line to report: (1) Pensions and annuities if you paid no part of their cost. (2) Military retirement pay from Form W-2P. (3) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1976.

Line 34—State Income Tax Refunds.—Show only that part of refund of State income tax attributable to itemized deductions taken in a prior year that resulted in a Federal tax benefit. Do not offset this amount against your deduction for current year taxes.

Line 35—Alimony Received.—Show amounts you received as alimony or separate maintenance. For more information, obtain Publication 504, Tax Information for Divorced or Separated Individuals.

pants in the plan, Form 5500-C if there are fewer than 100 participants in the plan none of whom is an owner-employee, or Form 5500-K if there are fewer than 100 participants in the plan and at least one participant is an owner-employee.

Forms 5500, 5500-C and 5500-K with attachments, if any, should be filed on or before the last day of the seventh month following the close of your taxable year. Do not attach any of the 5500 series forms to your Form 1040 or 1065.

Line 41—Forfeited Interest Penalty for Premature Withdrawal.—You can deduct a forfeited interest penalty for premature withdrawal from a time savings account on this line. Enter the amount of forfeiture shown on your Form 1099-INT here. Note: Be sure to include the gross amount of 1976 interest income in line 11.

PART III.—Tax Computation

See instructions for line 16 on page 9.

PART IV.—Credits

Line 48—Credit for the Elderly.—A new expanded and simplified credit for the elderly has replaced the former more complex retirement income credit.

You may be able to claim this credit and reduce your tax by as much as $375 (if single), or $562.50 (if married filing jointly), if you are:

(1) Age 65 or older, OR
(2) Under age 65 and retired under a public retirement system.

To be eligible for this credit, you no longer have to meet the income requirement of having received over $600 of earned income during each of any 10 years before this year.

For more information, see instructions for Schedules R and RP.

Line 49—Credit for Child Care Expenses.—Certain payments made for child and dependent care may now be claimed as a credit against tax instead of as an itemized deduction.

If you maintain a household that included a child under age 15 or a dependent or spouse incapable of self care, you may be allowed a 20% credit for employment related expenses. These expenses must have been paid during the taxable year in order to enable you to work either full or part time.

For detailed information, see the instructions for Form 2441 on page 17.

Line 50—Investment Credit.—For conditions under which you can take an investment credit, obtain Form 3468.

Line 51—Foreign Tax Credit.—If you paid income tax to a foreign country or U.S. possession, obtain Form 1116 to see if you can claim a credit.

Line 52—Credit for Contributions to Candidates for Public Office, etc.—You may claim a tax credit here or an itemized deduction on Schedule A, line 32, but you cannot claim both, for contributions to candidates for public office and political committees and to newsletter funds of candidates and elected public officials. Publication 585, Voluntary Tax Methods to Help Finance Political Campaigns, explains the circumstances under which a deduction or credit for a contribution is more advantageous.

If you elect to claim a credit, the amount of the credit is one-half of the political contributions paid, but not more than $25 ($50 if married and filing a joint return). Do not enter more than the amount on line 18 required by the amount of credits on lines 48, 50, and 51. Make a side calculation before you enter the credit here.

Line 53—Credit for Wages Paid or Incurred in Work Incentive (WIN) Program.—Business employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program. The credit is allowed for salaries and wages paid or incurred in the first 12 months of employment.

Employers may also claim a credit of 20% of salaries and wages paid for business or nonbusiness employment of certain Federal welfare recipients. For nonbusiness employers, this credit is limited to $1,000 for each employee. See Form 4874.

Credit for Purchase of New Principal Residence.—You may be able to claim a credit of 5% of the purchase price of your new principal residence that was constructed or being constructed before March 26, 1975, which was acquired and occupied after March 12, 1975, and before January 1, 1977, and which was acquired under a binding contract entered into before January 1, 1976. The maximum credit is $2,000. See Form 5405. Include the amount of credit from Form 5405, in your total on line 54. On the dotted line to the left of the line 54 entry space, write "5405 Credit," and show the amount.

PART V.—Other Taxes

Line 55—Tax from Recomputing Prior Year Investment Credit.—Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach Form 4255.

Line 56—Minimum Tax.—More people will be liable for the minimum tax this year because the new law added new tax preference items, increased the minimum tax rate from 10 percent to 15 percent, and reduced the minimum tax exemption from $30,000 ($15,000 if married filing separately) plus the regular income taxes for the year, to the greater of $10,000 ($5,000 if married filing separately) or one-half of the regular income taxes for the year.

The new tax preference items are (1) excess itemized deductions (generally the amount by which expense items itemized deductions as adjusted exceed 60 percent of your adjusted gross income) and (2) excess intangible drilling and development costs paid or incurred in connection with certain oil and gas wells.

Other tax preference items are accelerated depreciation on real property and leased personal property; amortization of certified pollution control facilities, railroad rolling stock, on the job training facilities and child care facilities; stock options; reserve for losses on bad debts of financial institutions; depletion; and capital gains.

You must attach Form 4625 if you have items of tax preference of more than $10,000 ($5,000 if married filing separately), even if there is no minimum tax. OR if you have any minimum tax liability deferred from a prior taxable year until this year.

Line 57—Tax on Premature Distributions from Individual Retirement Arrangements.—Enter any tax due as shown on Form 5329, Part V.

Line 58—Self-employment Tax.—Enter amount shown on Schedule SE, line 18.

Line 59—Social Security Tax on Tip Income Not Reported To Employer.—If you received tips (cash or charge) of $20 or more in any month and you did not report them to your employer, you must pay the social security or railroad retirement tax on those unreported tips with your Form 1040. To determine the amount of social security tax on unreported tips for which you are liable, you must file Form 4137 with your Form 1040. Enter the total of Form 1040 the amount of tax shown on line 10 (Form 4137).

To determine the amount of railroad retirement tax on unreported tips for which you are liable, contract your nearest Railroad Retirement Board office. Enter the tax as determined on line 59 and write on the left of the line to the left of the entry space for line 59 "RR, tax on tips."

Be sure all your cash and charge tips, regardless of the amount, are included as income on Form 1040, line 9.

Line 60—Uncollected Employee Social Security Tax on Tips.—If you did not have sufficient wages to cover the social security or railroad retirement taxes due on tips you reported to your employer, the amount of tax due will be shown on your Form W-2. Enter that amount on line 60.

Line 61—Excess Contribution Tax on Individual Retirement Arrangements.—Enter any tax due as shown on Form 5329, Part IV.

Tax on Undistributed Individual Retirement Accounts and Annuities.—In the year you reach age 70½ and any succeeding year, you may be liable for tax on the undistributed funds in your individual retirement account or annuity if (1) you do NOT receive a distribution during the year or (2) you receive distributions which are NOT approximately equal payments over certain periods of time. Include the amount of tax from Form 5329, Part VI, in your total for line 62. On the dotted line to the left of the line 62 entry space, write "4974 Tax," and show the amount.

Tax from Recomputing a Prior Year Work Incentive (WIN) Credit.—If a WIN employee is dismissed after October 3, 1976, but within the first 90 days of employment (whether or not consecutive) or before the end of the 30th calendar day after the day in which such employee completes 90 days of employment, you must recapture the credit previously taken on the salaries and wages paid or incurred to that employee. However, if the employee was dismissed before October 4, 1976, substitute "12 months" for the above "90 day" term. See Form 4874.

The tax from recomputing a prior year (WIN) credit may be offset against the current year's (WIN) credit. Include this amount of tax in your total for line 62. On the dotted line to the left of the line 62 entry space, write "WIN Tax," and show the amount.

Tax on Premature or Excess Distributions from a Retirement Plan.—If you are or were an owner-employee and received income resulting from a premature or excessive distribution from a Keogh (H.R. 10) plan or trust, you are subject to a 10 percent additional tax. Enter any additional tax due above the line 62 entry space and be sure to include on line 5 the rest of the amount you paid for medical care insurance. (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, optometrists, physiotherapists, psychiatrists, psychologists and psychoanalysts (medical care only); and your doctor or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of guide dogs, etc.

Payments for ambulance service and other travel costs necessary for medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you may take 7 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging that are part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, cosmetics, operations or parts that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the 100% hospital insurance benefits tax included as part of the social security tax and withheld from wages or paid on self-employment income.

Capital expenditures are not generally deductible. For exceptions and more information, see Publication 502, Deduction for Medical and Dental Expenses.

Line 64—Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lubricating Oil.—Enter on this line any tax credit you can take for:

(1) Gasoline used—
  (a) on a farm for farming use,
  (b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft,
  (c) in vehicles furnishing certain public transportation by land.
(2) Lubricating oil used for any purpose other than in a highway motor vehicle.
(3) Special fuels used—
  (a) on a farm for farming use,
  (b) in vehicles furnishing certain public transportation by land,
  (c) in vehicles furnishing information or under other conditions not subject to tax.

Attach Form 4136. For more Information, obtain Publication 225, Farmer's Tax Guide, or Publication 378, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users.

Line 65—Credit for Taxes Paid by Regulated Investment Companies.—Enter credit here. Attach Copy B of Form 2439.

Instructions for Schedule A (Form 1040)

Itemized Deductions

If your Itemized deductions are more than 60% of the 15c of Form 1040 the excess may be considered as item of tax preference and you may be subject to the minimum tax. See Form 4625, Computation of Minimum Tax.

(See the *Instruction on page 9, "Should You Use the Standard Deduction or Itemize Your Deductions?"*)

Medical and Dental Expenses

If you decide to itemize your deductions, you can deduct one-half (up to $180) of the amount you paid for medical care insurance even if you have no other medical expenses.

If you had payments for medicines, doctors, hospitals, etc., follow the step-by-step instructions in lines 1 through 10 on Schedule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medicine and drugs. Subtract 1 percent of line 15c (Form 1040) (adjusted gross income) from that amount. Add the amounts on lines 4 through 8. Subtract from this total, 3 percent of line 15c (Form 1040), (adjusted gross income).

The remainder, plus your medical care insurance on line 1, is your medical expense deduction. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your spouse or other dependents.

The medical expenses can be for your self, your spouse, and dependents that you received over half of his or her support from you; even if the dependent had income of $750 or more.

Include all amounts you paid during 1976, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance. And be sure to include on line 5 (the rest of the amount you paid for medical care insurance, (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct.—

Payments for medicines, drugs, vaccines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, optometrists, physiotherapists, psychiatrists, psychologists and psychoanalysts (medical care only); and your doctor or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes, and cost and care of guide dogs, etc.

Payments for ambulance service and other travel costs necessary for medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you may take 7 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging that are part of cost for care in a hospital or similar place, hospital or medical insurance, including monthly payments for extra medical insurance under Medicare.

Types of Expenses You Cannot Deduct.—

Payments for funerals and cemetery lots, cosmetics, operations or parts that are against the law, travel your doctor tells you to take for rest or change, life insurance policies, the 100% hospital insurance benefits tax included as part of the social security tax and withheld from wages or paid on self-employment income.

Capital expenditures are not generally deductible. For exceptions and more information, see Publication 502, Deduction for Medical and Dental Expenses.

Taxes

You Can Deduct.—

State and local income taxes.

Real estate taxes.

State and local taxes on gas used in your car, boat, etc. For amount you can deduct for gas used in your car, see the State Gasoline Tax Table on page 14.

General sales taxes. For amount to deduct, see the Optional State Sales Tax Tables.

The only sales taxes you can add to the table amounts are those paid on the purchase of the following items:

(1) A boat, airplane, home (including mobile or prefabricated) or materials YOU bought to build a new home in:
  (a) the tax rate was the same as the general sales tax rate, and
  (b) the seller stated the tax separately from the price of the item but included it in the total amount you paid.
(2) A car or truck, unless you bought it in the District of Columbia, Vermont or West Virginia. (In these states, the deduction is limited to the sales tax paid at the general sales tax rate.)

The sales tax tables cover income up to $10,000 (as shown in line 15c of Form 1040 plus any income you received that is not subject to tax, such as social security benefits, railroad retirement benefits, workmen's compensation, untaxed portion of long-term capital gains, disability income exclusion (sick pay), dividends exclusion, unemployment compensation and public assistance payments.) The steps on the next page and the examples shown explain how to figure your sales tax deduction if your income was over $10,000.

If your income was more than $10,000 but less than $100,000, figure your deduction as follows:

Line 21(a)—Show the following pensions and annuities received during 1976.

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pension, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed include the total monthly payments you received from a matured U.S. Government life insurance endowment contract that is not attributable to the cost of the contract. (Do not include supplemental annuities under the Railroad Retirement Act, military disability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts excluded from gross income such as amounts received under accident or health insurance plans or as compensation for injury or sickness.

Line 2(b)—Show earned income received during 1976 on line (i) or (ii), depending on age. If you, or your spouse were 72 or older on January 1, 1977, do not make an entry on this line for him or her.

Earned income is wages, salaries, professional fees or other amounts received as payment for work or services. An annuity or pension is not earned income.

If you or your spouse were in a trade or business in which both personal services and capital were a material income-producing factor, (Form 1040, line 7), give actual income-producing factor, (personal or reasonable amount (but not over 30 percent of your net profits) as earned income.

Line 3—Add lines 2(a) and (b) and enter total on line 3.

Line 4—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 is more than $2,000, complete the rest of the schedule to figure your credit. If both columns are zero or less on line 4, you cannot take a credit for the elderly so do not complete the rest of the schedule.

Line 5—If under 65, enter retirement income on line (a). See below for what income to enter.

If 65 or older, enter retirement income on line (b). See below for what income to enter.

What is retirement income?

(a) If under 65 on January 1, 1977, retirement income includes only the amount received during 1976 from a pension or annuity under a public retirement system which is reported as income on Form 1040. (A public retirement system is and set up by the Federal Government, a State, county, city, etc.)

If you retired from the Federal, State, etc. Government on disability and are under age 65 at the end of your taxable year, your disability annuity payments are earned income and NOT retirement income unless the portion is taxed for periods after the date on which you attain the minimum retirement age AND (B) are no longer eligible for the disability income exclusion. Such payments are ineligible for the disability income exclusion if Form 1040:

(i) received the payments for a period after you attained mandatory retirement age,
(ii) were not permanently and totally disabled when you retired (or were not permanently and totally disabled on January 1, 1976 if you had retired before that date on disability or under circumstances which entitled you to return on disability), or
(iii) have made a valid irrevocable election not to claim the disability income exclusion.

Generally, minimum retirement age is the age at which you are eligible to receive a pension or annuity without regard to disability. Mandatory retirement age is the age at which it has been the practice of your employer to terminate the services of the class of employees to which you belong because of age.

For information on how to report your disability retirement income, see instructions for Schedule E.

(b) If 65 or older on January 1, 1977, retirement income includes the amounts received during 1976 from pensions, annuities, interest, rents, dividends, proceeds of retirement bonds, and other amounts received from individual retirement accounts and individual retirement annuities which are reported as income on Form 1040. (Do not include royalties. (For this purpose, income from rents means the total amount received for the use of property or any other expenses.)

Lines 6 through 10.—Complete these lines as instructed on the schedule.

If you need more information, obtain Publication 524, Tax Guide for Retired Persons. It gives examples of how to figure the credit and also sample filled-in schedules.

Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, complete Schedule C. Then enter your net profit or loss on Form 1040, line 29. If you had more than one business, or if you and your spouse had separate businesses, complete a Schedule C for each business. Farmers should use Schedule F.

If some of your expenses are part business and part personal, you can deduct only the business part. For example if only half of your car usage is for business, you can deduct only half of the cost of operating the car.

Sales, exchanges, or involuntary conversions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

You have to pay the social security self-employment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE, instead write "Exempt—Form 4029" or "Exempt—Form 4361" on Form 1040, line 58.

Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of:

(1) holding, producing, or distributing motion picture films or video tapes,
(2) farming (cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity),
(3) leasing personal property, and certain other tangible property (other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization, or
(4) exploring for, or exploiting, oil and gas resources,

as a trade or business or for the production of income, any loss from such activity will be allowed only to the extent of the aggregate amount which you have risked (amount that you personally invested plus any amount for which you are personally liable).

Deductions Allocable to Business Use of a Dwelling Used as a Residence.—The 1976 Tax Reform Act imposes new restrictions on deductions for business use of a dwelling used as a residence.

You may deduct, within certain limits, business use expenses that are allocable to a portion of the dwelling unit ONLY if that portion is exclusively used on a regular basis:

(a) as your principal place of business,
(b) as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or
(c) in connection with your business if it is a separate structure that is not attached to your dwelling unit.

You may also deduct expenses allocable to space within the dwelling unit that is used on a regular basis as a storage unit for inventory held for use in your trade or business of selling products at retail or wholesale, but only if the dwelling unit is the sole fixed location of your trade or business.

Limitation on Deduction.—Subtract the allowable interest, taxes and casualty losses allocable to business or storage use from the amount of gross income derived from trade or business use and determine the balance. You may deduct so much of your other expenses allocable to business or storage use that do not exceed this balance.

The interest, taxes, or casualty losses not allocable to business or storage use may be taken as itemized deductions on Schedule A (Form 1040). For more information see Publication 587, Business Use of Your Home. See instructions for Schedule E for information on deductions allocable for rental use of a dwelling used as a residence.

Accounting Methods and Records.—On your return you must use the "cash method" of reporting unless you keep books or account. If you keep such books you can use either the "cash method," "accrual method," or in certain limited situations the "completed contract" or "percentage of completion" methods. The method or methods used must properly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during the year for deductible expenses. Income is "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received, and deduct expenses when incurred, even if not paid during the taxable year.

Item A.—Principal Business Activity and Product.—Give the code number from the list accounted for the largest percentage of gross income (included in Schedule C, page 1, line 1). State broad field of business activity as well as the product or service. For example, "wholesale—drugs," "retail—clothing."

Item C.—Employer Identification Number.—An employer identification number is required unless you were required to file an employment, excise, alcohol, tobacco, or firearms tax return or maintain a Keogh (H.R. 10) plan.

Item D.—Business Address.—Do not use your home address if a business address exists. Show street address rather than box number.

Item F.—Information Returns.—You may be required to file information returns for wages paid to employees, payments of fees and other nonemployee compensation, interest, dividends, rents, royalties, and annuities. For more detailed information, see instructions for Forms W-2 (Transmittal of Wage and Tax Statements) and 1096 (Annual Summary and Transmittal of U.S. Information Returns).

Line 1.—Gross receipts or gross sales.—Enter gross receipts or sales from your trade or business, except those items required to be reported on line 4. (See instructions for line 4.)

Returns and allowances.—Enter such items as returned sales, rebates, and allowances from sale price or sales price.

Installment Sales.—If you use the installment method of reporting income from sales, attach to your return a Schedule showing separately for 1976 and the three preceding years:

(1) gross sales,
(2) cost of goods sold,
(3) gross profit,
(4) percentage of gross profits to gross sales,
(5) amounts collected, and
(6) gross profits on amounts collected.

Line 2.—Cost of goods sold. Schedule C-1.—If you were engaged in a trade or business in which production, purchase, or sale of merchandise was an income producing factor, inventories at the beginning and end of your taxable year.

The inventories can be valued at:

(1) cost,
(2) cost or market, whichever is lower, or
(3) any other method approved by the Commissioner.

You must continue to use the same valuation method you adopted for the first year you took inventory unless you get permission to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for such permission, and file it with the Service within 180 days after the beginning of the taxable year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—If the amount entered on line 2 includes an amount applicable to cost of operations, complete appropriate lines of Schedule C-1.

Line 4.—Other income.—Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and amounts on Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, obtain Publication 534, Tax Information on Depreciation.

Line 9.—Repairs.—You can deduct the cost of incidental repairs, including labor (but not the value of your own labor), supplies, and other items, that do not add to the value or appreciable prolong the life of the property. Amounts spent to restore or replace property are not deductible. They are chargeable to capital accounts or to depreciation reserve, depending on how depreciation is charged on your books. Include on line 9 the total amount of repairs from Form 4832 if the Class Life (ADR) System or depreciation is used.

Line 14—Amortization.—You may elect to amortize expenditures for pollution control facilities and on the job training and child care facilities ratably over 60 month period instead of taking the depreciation deduction. You may also elect to amortize expenditures for research or experimentation or a trade mark or trade name ratably over a period of not less than 60 months. For more information, see Publication 535, Tax Information on Business Expenses.

Treatment of Nonresidential Real Property Construction Period Interest and Taxes.—If you begin construction of nonresidential real property (building or other improvement) in 1976, and the property was not ready to be placed in service or held for sale at the end of 1976, you may now deduct 50 percent of the real property taxes and interest paid or accrued on property held for sale as a dealer, or lease income housing.

Line 15(a).—Retirement Plans, etc.—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee). Form 1040, line 40b, instead of on Schedule C, line 15(a).

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500 or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500, Form 5500-C, or 5500-K to report on Keogh plans.

Complete a Form 5500-K for each plan with fewer than 100 participants and with at least one owner-employee and file as a separate return. Complete a Form 5500-C for each plan with fewer than 100 participants and no owner-employee participant and file as a separate return. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. File these forms on or before the last day of the 7th month following the close of your taxable year.

Line 15(b).—Employee Benefit Programs.—Enter the amount of your contributions to employee benefit programs that are not a part of a pension, profit-sharing plan included on line 15(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Line 16—Interest on Business Indebtedness.—Generally, a cash basis taxpayer, who in 1976 prepaid interest allocable to any period after 1976, can only deduct the amount allocable to 1976. However, if the prepayment is required by a binding contract or written loan commitment that existed on September 16, 1975 (and at all times thereafter), such prepaid interest is deductible if paid in 1976. If the deduction of such interest would not materially distort income. See Publication 17, Your Federal Income Tax, Chapter 22.

Do not include on line 16 interest that your trade or business paid or accrued on debts incurred to purchase or carry property held for investment. You should claim this interest on Investment debts on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 17—Bad Debts Arising from Sales or Services.—Includes debts, or portions of them, arising from sales or professional services that were included in income and definitely known to be worthless, or a reasonable amount that was added during the taxable year to a reserve for bad debts. A bad debt which is deducted as bad and which reduces your tax when it later collected, be included as income for the year in which collected.

Line 18—Depletion.—If a deduction is claimed on account of depletion, attach Form T to your return.

Line 19—Other Business Expenses.—Include all ordinary and necessary business expenses. Do not include cost of business equipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule.—See page 11 for optional method of figuring deductible automobile expenses.

Schedule C-4—Expense Account Information.—Expense account allowance means (a) amounts received from employees, reviewed as advances or reimbursements, and (b) amounts paid by you for your expenses incurred by you for yourself or your employees, including 3rd party accounts, amounts charged on your credit card, for which a deduction is claimed on this schedule. This item does not include amounts paid for (a) the purchase of goods for resale or use in your business, and (b) incidental expenses, such as the purchase of office supplies or for local transportation in connection with your business, not reimbursed as proof of amounts spent for entertainment.

Instructions for Schedule SE (Form 1040)

IMPORTANT NOTICE: If you are self-employed, filed Form 1040, line 15c, is less than $8,000, it may be necessary for you to pass up Social Security Schedule SE (Form 1040), even though your self-employment income is less than $400. You may be eligible to claim the earned income credit. See page 3. Generally, if you are self-employed, you are a member of filing Forms 4029 or 4361, is not earned income for purposes of the earned income credit.

Schedule SE provides the Social Security Administration with information on self-employment income necessary for figuring benefits under the social security program. You have to pay social security self-employment tax regardless of your age, or whether you are receiving social security benefits.

To assure proper credit to your account, enter your social security number on Schedule SE exactly as they are shown on your social security card.

Fiscal year filers could use the tax rate and earnings base that were in effect at the time in which their fiscal year began. The portion of the tax or earnings base to be reported for fiscal year that extends the date of a rate or earnings base change.

Ministers, members of religious orders, and Christian Science practitioners—Duly ordained, commissioned, or licensed ministers of churches, members of religious orders (who have not taken a vow of poverty) and Christian Science practitioners are subject to social security self-employment tax. But you can, under certain conditions, request an exemption from Income tax as a minister, member of a religious order, or a Christian Science practitioner by filing Form 4361. If you filed Form 4361 but have $400 or more income other than ministerial income subject to self-employment tax, you must complete Schedule SE. You can get Form 4361 from any Internal Revenue Service office, if you previously filed an effective waiver certificate, Form 2031, to pay social security self-employment tax, you cannot file for an exemption. If you have self-employment income (Form 2031, Social Security, for Members of the Clergy and Religious Workers).

Members of recognized religious sects.—If you have conscientious objections to social security benefits because of your membership in a religious sect or a recognized religious sect of which you are a member, you can file Form 4029 to be exempt from self-employment tax. If you filed Form 4029, do not file Schedule SE, instead, write "Exempt Form 4029" on Form 1040, line 58.

Coverage of ministers and members of religious orders subject to U.S. citizens serving outside the U.S.—Ministers and members of religious orders who are U.S. citizens serving outside the U.S. (such as missionaries) may compute net earnings from self-employment as if they were serving in the U.S. Church or religious order, or a church or religious order that is subject to the social security self-employment tax if you are a U.S. citizen employed in the Virgin Islands by a foreign person or by a foreign government, or an international organization chartered under the International Organizations Immunities Act. Report income from such self-employment on Schedule SE, line 5(b).

Self-employment income of certain individuals temporarily living outside the U.S.—U.S. citizens who are self-employed outside the U.S. and who retain their residence in the U.S. must compute their net earnings from self-employment in the same way as those who are self-employed in the U.S. The exclusion of income

Instructions for Schedule F (Form 1040)

Employer Identification Number

An employer identification number is not needed unless you were required to file an employment, excise, alcohol, tobacco, or firearms tax return or maintain a Keogh (H.R. 10) plan.

Cash Receipts and Disbursements Method of Reporting

Include the following in income:

(1) Profits received from the sale of livestock and other items bought for resale.

(2) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1976 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1976 plus deductions, such as depreciation.

Livestock Sold on Account of Drought

You can elect to include livestock sale proceeds in income in the taxable year following the taxable year of a drought, if your principal trade or business is farming, and if you can establish that the sale would not have occurred except for the drought and your area is designated as being eligible for Federal Government assistance.

You can elect to include crop insurance proceeds and certain disaster payments in income in the taxable year following the taxable year of destruction or damage if you can establish that it is your practice to report income from such crops in a following taxable year. For more information, contact any Internal Revenue Service office, or obtain Publication 225, Farmer's Tax Guide.

Accrual Method of Reporting

The gross profits are figured as indicated in the summary of income and deductions on page 2 of Schedule F. Farm expenses are the actual expenses incurred during 1976 whether you paid them or not. You can value inventories according to the "farm-price method," which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

If you use an accrual method of accounting, you must inventory growing crops

Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based on farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in operating the farm, report such income on Form 4835, Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing (such income is not subject to self employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self employment tax and should be reported in Schedule F. Note.—*To determine whether you participated materially in such farm management or production, do not consider the activities of any agent who acted for you.*

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

Report sales, exchanges, or involuntary conversions of certain trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Anything of value received instead of cash, such as groceries in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce that you and your family used need not be reported as income, but expenses incurred in raising such produce must not be claimed as deductions. Include recoveries from insurance on growing crops. ("Cash method" taxpayers, see Cash Receipts and Disbursements Method of Reporting.)

Cooperative Allocations, Dividends and Advances

Also include in farm income: (1) per unit retain allocations received from cooperatives in money and qualified per unit retain certificates (to the extent of stated dollar amounts), and (2) patronage dividends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value.

Include in farm income, Schedule F, line 21, nonpatronage distributions received from farmers' cooperatives exempt from tax.

> See Publication 225 for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonbusiness purchases.

Patronage dividends are excludable from your gross income if directly attributable to: (1) the purchase of personal, living, or family items; or (2) the purchase of capital assets, or depreciable property used in your business, but only where the basis of the items purchased is adjusted downward by the amount of the dividends excluded from income.

Cash advances received from marketing cooperatives you do business with are includible in farm income.

Federal Gasoline Tax Credit

If you use the "cash method," enter in Part I, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1975. If you use the "accrual method," enter in Part V, line 63 any Federal gasoline tax you claim as a credit on Form 1040 for 1976.

Agricultural Program Payments

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

Limited Deduction for Losses Arising from Certain Activities

If you are engaged in the activity of:

(1) holding, producing, or distributing motion picture films or video tapes,

(2) farming (cultivation of land, or raising or harvesting of any agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training, and management of animals; however, trees (other than trees bearing fruit or nuts) shall not be treated as an agricultural or horticultural commodity),

(3) leasing personal property, and certain other tangible property other than buildings, an elevator or escalator, or other real property that is or has been subject to an allowance for depreciation or amortization, or

(4) exploring for, or exploiting, oil and gas resources,

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

any loss from such activity will be allowed only to the extent of the aggregate amount which you have risked (amount that you personally invested plus any amount for which you are personally liable).

Deductions are limited for farming syndicates that had a change in membership or were established in 1976.—A farming syndicate may be a partnership, or any other noncorporate enterprise, or an electing small business corporation engaged in the trade or business of farming, if (1) at any time interests in the partnership or enterprise have been offered for sale in any offering required to be registered with any Federal or State agency, or (2) more than 35 percent of the losses during any period are allocable to limited partners or limited entrepreneurs.

A "limited entrepreneur" is a person who has an interest in an enterprise other than as a limited partner and who does not actively participate in the management of the enterprise.

In the case of any farming syndicate, a deduction for amounts paid for feed, seed, fertilizer, or other similar farm supplies is only allowed for the taxable year in which such items are actually used or consumed (or, if later, the taxable year for which such amounts are deductible under the syndicate's method of accounting). However, this does not apply to any amount paid for supplies on hand at the end of the taxable year on account of fire, storm, flood, other casualty, disease, or drought, or to any amount required to be capitalized.

In the case of poultry (including egg laying hens and baby chicks) purchased for use in a trade or business (for both for use in a trade or business and for sale) must be capitalized and deducted ratably over the lesser of 12 months or their useful life in the trade or business.

A syndicate that is engaged in planting, cultivating, maintaining, or developing a grove, orchard, or vineyard in which fruit or nuts are grown must capitalize any amount that (1) would otherwise be deductible, (2) is attributable to the planting, cultivation, maintenance, or development of the grove, orchard, or vineyard, and (3) is incurred before the taxable year in which there is a crop or yield in commercial quantities.

In Materials and Services.—If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construction of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor.

Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered received until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of accounting.

Commodity Futures.—Purchase or sales contracts entered into solely for protection against price fluctuations are a form of business insurance and are considered hedges. Any profit realized is ordinary income and is entered on Schedule F, line 26. If a loss is sustained from a closed futures contract, it is deductible as an ordinary and necessary business expense, and is shown as a negative figure on Schedule F, line 26. Purchase or sales contracts are not true hedges where they offset losses already sustained. Commodity futures contracts entered into with the hope of making a profit on the contract itself through favorable price fluctuations are considered speculation and these transactions are shown on Schedule D, Form 1040.

Expenses and Other Deductions

Hired Labor.—You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the board of hired labor is not deductible. Do not deduct amounts paid to those who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Repairs and Maintenance.—You can deduct amounts paid for repairs and maintenance of farm buildings (except your dwelling), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. Include in this deduction the total amount of repairs from Form 4832 if the Class Life (ADR) System of depreciation is used.

Interest.—Generally, a cash basis taxpayer, who in 1976 prepaid interest allocable to any period after 1976, can only deduct the amount allocable to 1976. However, if the prepayment is required by a binding contract or written loan commitment that existed on September 16, 1975 (and at all times thereafter), such prepaid interest is deductible if paid in 1976. If the deduction of such interest would not materially distort income. See Publication 17, Your Federal Income Tax, Chapter 22.

Rent of Farm, Part of Farm, or Pasture.—You can deduct rent paid in cash. If you are a tenant farmer paying rent to your landlord in the form of crops raised on the farm under a crop share agreement, you cannot deduct as rent the value of the crop, but you can deduct amounts paid in raising the crop.

Taxes.—You can deduct certain State and local taxes. (State income taxes are deductible only on Schedule A (Form 1040). See Publication 225.) Do not deduct Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvements or betterment. Do not deduct taxes on your dwelling or household property and other taxes not related to the business of farming.

Conservation Expenses.—You can deduct certain amounts spent (including any amount paid on an assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). Any excess can be carried over to the following years with the same limit applying to those years. See Publication 225.

Land Clearing.—You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or $5,000, whichever is less.

Retirement Plans, etc.

Line 48.—Enter the amount you claim as a deduction for contributions to a pension, profit-sharing or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 40b, instead of on Schedule F, line 48.

Sole proprietors who have Keogh (H.R. 10) plans should file Form 5500–K or Form 5500 for such plans. Do not attach to your Form 1040.

Partners are not required to file returns for Keogh plans in which they participate. However, partnerships are required to file Form 5500, Form 5500–C, or 5500–K to report on Keogh plans.

Complete a Form 5500–K for each plan with fewer than 100 participants and with at least one owner-employee and file as a separate return. Complete a Form 5500–C for each plan with fewer than 100 participants and no owner-employees participant and file as a separate return. Complete a Form 5500 for each plan with 100 or more participants and file as a separate return. File these forms on or before the last day of the 7th month following the close of your taxable year.

Line 49.—Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare programs.

Automobile Expenses. Special Rule.—See page 11 for optional method of figuring deductible automobile expenses.

Other Farm Expenses.—Include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that died is not deductible. For animals you bought that died, the cost less depreciation allowed or allowable is deductible if not compensated by insurance or otherwise. Do not deduct personal losses.

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth taxable year beginning with the taxable year in which trees were planted. See Publication 225.

Depreciation.—You can deduct an allowance for the depreciation of buildings, improvements, machinery, or other farm equipment of a permanent nature. Similar assets may be grouped together as one item for reporting purposes in the depreciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy purposes.

Class Life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970 or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information, obtain Instructions for Form 4832, Form 5006, and Publication 534, Tax Information on Depreciation.

See instructions on the back of Form 4562 for more detailed information about methods of computing depreciation, other than the depreciation rules mentioned above.

> Income from farming is subject to self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt—Form 4029" on Form 1040, line 58.

Additional Information Available.—You can obtain Publication 225, Farmer's Tax Guide, without cost from your county agricultural agent or Internal Revenue Service office.

1976 Tax Rate Schedules

If Form 1040, line 47 is more than $20,000, figure your tax on the amount on Form 1040, line 47, by using the appropriate Tax Rate Schedule on this page. Enter tax on Form 1040, line 16.

SCHEDULE X—Single Taxpayers Not Qualifying for Rates in Schedule Y or Z

Use this schedule if you checked the box on Form 1040, line 1—

If the amount on Form 1040, line 47, is:		Enter on Form 1040, line 16	of the amount over
Over—	But not over—		
$0	$500	14%	$0
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$2,500	$310+18%	$2,000
$2,500	$3,000	$400+19%	$2,500
$3,000	$4,000	$495+20%	$3,000
$4,000	$5,000	$695+22%	$4,000
$5,000	$6,000	$915+24%	$5,000
$6,000	$7,000	$1,155+26%	$6,000
$7,000	$8,000	$1,415+28%	$7,000
$8,000	$9,000	$1,695+30%	$8,000
$9,000	$10,000	$1,995+32%	$9,000
$10,000	$12,000	$2,315+34%	$10,000
$12,000	$14,000	$2,995+36%	$12,000
$14,000	$16,000	$3,715+38%	$14,000
$16,000	$18,000	$4,495+40%	$16,000
$18,000	$20,000	$5,335+42%	$18,000
$20,000	$22,000	$6,235+44%	$20,000
$22,000	$24,000	$7,195+46%	$22,000
$24,000	$26,000	$8,215+48%	$24,000
$26,000	$28,000	$9,295+50%	$26,000
$28,000	$30,000	$10,435+52%	$28,000
$30,000	$32,000	$11,635+54%	$30,000
$32,000	$34,000	$12,895+56%	$32,000
$34,000	$36,000	$14,215+58%	$34,000
$36,000	$38,000	$15,595+60%	$36,000
$38,000	$40,000	$17,035+62%	$38,000
$40,000	$44,000	$18,535+64%	$40,000
$44,000	$50,000	$21,095+66%	$44,000
$50,000	$60,000	$24,695+68%	$50,000
$60,000	$70,000	$31,495+70%	$60,000
$70,000	$80,000	$38,495+72%	$70,000
$80,000	$90,000	$45,695+74%	$80,000
$90,000	$100,000	$53,095+76%	$90,000
$100,000	———	$60,695+78%	$100,000

SCHEDULE Y—Married Taxpayers and Qualifying Widows and Widowers Filing Joint Returns and Qualifying Widows and Widowers (See page 7)

Use this schedule if you checked the box on Form 1040, line 2 or 5—

If the amount on Form 1040, line 47, is:		Enter on Form 1040, line 16	of the amount over
Over—	But not over—		
$0	$1,000	14%	$0
$1,000	$2,000	$140+15%	$1,000
$2,000	$3,000	$290+16%	$2,000
$3,000	$4,000	$450+17%	$3,000
$4,000	$5,000	$620+18%	$4,000
$5,000	$6,000	$800+19%	$5,000
$6,000	$7,000	$990+20%	$6,000
$7,000	$8,000	$1,190+22%	$7,000
$8,000	$9,000	$1,410+24%	$8,000
$9,000	$10,000	$1,650+26%	$9,000
$10,000	$12,000	$1,910+28%	$10,000
$12,000	$14,000	$2,470+30%	$12,000
$14,000	$16,000	$3,070+32%	$14,000
$16,000	$18,000	$3,710+34%	$16,000
$18,000	$20,000	$4,390+36%	$18,000
$20,000	$22,000	$5,110+38%	$20,000
$22,000	$24,000	$5,870+40%	$22,000
$24,000	$26,000	$6,670+42%	$24,000
$26,000	$28,000	$7,510+44%	$26,000
$28,000	$30,000	$8,390+46%	$28,000
$30,000	$32,000	$9,310+48%	$30,000
$32,000	$34,000	$10,270+50%	$32,000
$34,000	$36,000	$11,270+52%	$34,000
$36,000	$38,000	$12,310+54%	$36,000
$38,000	$40,000	$13,390+56%	$38,000
$40,000	$44,000	$14,510+58%	$40,000
$44,000	$50,000	$17,830+60%	$44,000
$50,000	$60,000	$21,830+62%	$50,000
$60,000	$70,000	$28,030+64%	$60,000
$70,000	$80,000	$34,430+66%	$70,000
$80,000	$90,000	$41,030+68%	$80,000
$90,000	$100,000	$47,830+70%	$90,000
$100,000	———	$54,830+72%	$100,000

SCHEDULE Z—Married Taxpayers Filing Separate Returns

Use this schedule if you checked the box on Form 1040, line 3—

If the amount on Form 1040, line 47, is:		Enter on Form 1040, line 16	of the amount over
Over—	But not over—		
$0	$500	14%	$0
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$2,500	$310+18%	$2,000
$2,500	$3,000	$400+19%	$2,500
$3,000	$4,000	$495+20%	$3,000
$4,000	$5,000	$695+22%	$4,000
$5,000	$6,000	$915+24%	$5,000
$6,000	$7,000	$1,155+26%	$6,000
$7,000	$8,000	$1,415+28%	$7,000
$8,000	$9,000	$1,695+30%	$8,000
$9,000	$10,000	$1,995+32%	$9,000
$10,000	$12,000	$2,315+34%	$10,000
$12,000	$14,000	$2,995+36%	$12,000
$14,000	$16,000	$3,715+38%	$14,000
$16,000	$18,000	$4,495+40%	$16,000
$18,000	$20,000	$5,335+42%	$18,000
$20,000	$22,000	$6,235+44%	$20,000
$22,000	$24,000	$7,195+46%	$22,000
$24,000	$26,000	$8,215+48%	$24,000
$26,000	$28,000	$9,295+50%	$26,000
$28,000	$30,000	$10,435+52%	$28,000
$30,000	$32,000	$11,635+54%	$30,000
$32,000	$34,000	$12,895+56%	$32,000
$34,000	$36,000	$14,215+58%	$34,000
$36,000	$38,000	$15,595+60%	$36,000
$38,000	$40,000	$17,035+62%	$38,000
$40,000	$44,000	$18,535+64%	$40,000
$44,000	$50,000	$21,095+66%	$44,000
$50,000	$60,000	$24,695+68%	$50,000
$60,000	$70,000	$31,495+70%	$60,000
$70,000	$80,000	$38,495+72%	$70,000
$80,000	$90,000	$45,695+74%	$80,000
$90,000	$100,000	$53,095+76%	$90,000
$100,000	———	$60,695+78%	$100,000

SCHEDULE Z—Unmarried (or Legally Separated) Taxpayers Who Qualify as Heads of Household (See page 7)

Use this schedule if you checked the box on Form 1040, line 4—

If the amount on Form 1040, line 47, is:		Enter on Form 1040, line 16	of the amount over
Over—	But not over—		
$0	$500	14%	$0
$500	$1,000	$70+15%	$500
$1,000	$1,500	$145+16%	$1,000
$1,500	$2,000	$225+17%	$1,500
$2,000	$2,500	$310+18%	$2,000
$2,500	$3,000	$400+19%	$2,500
$3,000	$4,000	$495+20%	$3,000
$4,000	$5,000	$695+22%	$4,000
$5,000	$6,000	$915+24%	$5,000
$6,000	$7,000	$1,155+26%	$6,000
$7,000	$8,000	$1,415+28%	$7,000
$8,000	$9,000	$1,695+30%	$8,000
$9,000	$10,000	$1,995+32%	$9,000
$10,000	$12,000	$2,315+34%	$10,000
$12,000	$14,000	$2,995+36%	$12,000
$14,000	$16,000	$3,715+38%	$14,000
$16,000	$18,000	$4,495+40%	$16,000
$18,000	$20,000	$5,335+42%	$18,000
$20,000	$22,000	$6,235+44%	$20,000
$22,000	$24,000	$7,195+46%	$22,000
$24,000	$26,000	$8,215+48%	$24,000
$26,000	$28,000	$9,295+50%	$26,000
$28,000	$30,000	$10,435+52%	$28,000
$30,000	$32,000	$11,635+54%	$30,000
$32,000	$34,000	$12,895+56%	$32,000
$34,000	$36,000	$14,215+58%	$34,000
$36,000	$38,000	$15,595+60%	$36,000
$38,000	$40,000	$17,035+62%	$38,000
$40,000	$44,000	$18,535+64%	$40,000
$44,000	$50,000	$21,095+66%	$44,000
$50,000	$60,000	$24,695+68%	$50,000
$60,000	$70,000	$31,495+70%	$60,000
$70,000	$80,000	$38,495+72%	$70,000
$80,000	$90,000	$45,695+74%	$80,000
$90,000	$100,000	$53,095+76%	$90,000
$100,000	———	$60,695+78%	$100,000

Take Stock in America

Buy U.S. Savings Bonds
Where you work or bank

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

Profit or (Loss) From Business or Profession

(Sole Proprietorship)
Partnerships, Joint Ventures, etc., Must File Form 1065.
► Attach to Form 1040. ► See Instructions for Schedule C (Form 1040).

Page 1 **1976**

Name of proprietor .... Social security number

A Principal business activity (see Schedule C Instructions) ►........; product ►........
B Business name ►........ C Employer identification number ►........
D Business address (number and street) ►........
City, State and ZIP code ►........ **C**
E Indicate method of accounting: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other ►........ Yes | No
F Were you required to file Form W-3 or Form 1096 for 1976 (see Schedule C Instructions)?
If "Yes," where filed ►........
G Was an Employer's Quarterly Federal Tax Return, Form 941, filed for this business for any quarter in 1976?
H Method of inventory valuation ►........ Was there any substantial change in the manner of determining quantities, costs, or valuations between the opening and closing inventories? (If "Yes," attach explanation)

Income

1 Gross receipts or sales $........ Less: returns and allowances $........ Balance ►	1	
2 Less: Cost of goods sold and/or operations (Schedule C–1, line 8)	2	
3 Gross profit	3	
4 Other income (attach schedule)	4	
5 Total income (add lines 3 and 4)	5	

Deductions

6 Depreciation (explain in Schedule C–3)	6	
7 Taxes on business and business property (explain in Schedule C–2)	7	
8 Rent on business property	8	
9 Repairs (explain in Schedule C–2)	9	
10 Salaries and wages not included on line 3, Schedule C–1 (exclude any paid to yourself)	10	
11 Insurance	11	
12 Legal and professional fees	12	
13 Commissions	13	
14 Amortization (attach statement)	14	
15 (a) Pension and profit-sharing plans (see Schedule C Instructions)	15(a)	
(b) Employee benefit programs (see Schedule C Instructions)	(b)	
16 Interest on business indebtedness	16	
17 Bad debts arising from sales or services	17	
18 Depletion	18	
19 Other business expenses (specify):		
(a)		
(b)		
(c)		
(d)		
(e)		
(f)		
(g)		
(h)		
(i)		
(j)		
(k) Total other business expenses (add lines 19(a) through 19(j))	19(k)	
20 Total deductions (add lines 6 through 19(k))	20	
21 Net profit or (loss) (subtract line 20 from line 5). Enter here and on Form 1040, line 29. ALSO enter on Schedule SE, line 5(a)	21	

SCHEDULE C–1.—Cost of Goods Sold and/or Operations (See Schedule C Instructions for Line 2)

1 Inventory at beginning of year (If different from last year's closing inventory, attach explanation)	1	
2 Purchases $........ Less: cost of items withdrawn for personal use $........ Balance ►	2	
3 Cost of labor (do not include salary paid to yourself)	3	
4 Materials and supplies	4	
5 Other costs (attach schedule)	5	
6 Total of lines 1 through 5	6	
7 Less: Inventory at end of year	7	
8 Cost of goods sold and/or operations. Enter here and on line 2 above	8	

Did you claim a deduction for expenses of an office in your home? ☐ Yes ☐ No

Schedule C (Form 1040) 1976 — Page 2

SCHEDULE C–2.—Explanation of Lines 7 and 9

Line No.	Explanation	Amount	Line No.	Explanation	Amount
		$			$

SCHEDULE C–3.—Depreciation (See Schedule C Instructions for Line 6)
If you need more space, use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
2 Other depreciation:						
3 Totals						
4 Less amount of depreciation claimed in Schedule C–1, page 1						
5 Balance—Enter here and on page 1, line 6						

SCHEDULE C–4.—Expense Account Information (See Schedule C Instructions for Schedule C–4)

Enter information with regard to yourself and your five highest paid employees. In determining the five highest paid employees, expense account allowances must be added to their salaries and wages. However, the information need not be submitted for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 21, page 1, is less than $25,000.

Name	Expense account	Salaries and Wages
Owner		
1		
2		
3		
4		
5		

Did you claim a deduction for expenses connected with:
(1) Entertainment facility (boat, resort, ranch, etc.)? ☐ Yes ☐ No (3) Employees' families at conventions or meetings? ☐ Yes ☐ No
(2) Living accommodations (except employees on business)? ☐ Yes ☐ No (4) Employee or family vacations not reported on Form W-2? ☐ Yes ☐ No

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-218-381

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

Farm Income and Expenses

(Compute social security self-employment tax on Schedule SE)
► Attach to Form 1040 or Form 1065. ► See Instructions for Schedule F (Form 1040).
► If rental income, see instructions before using this schedule.

1976

Name of proprietor(s) .... Social security number
Business name and address .... Employer identification number (See instructions)
Location of farm(s) and number of acres in each farm ....

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

Sales of Purchased Livestock and Other Items Purchased for Resale

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

Sales of Market Livestock and Produce Raised and Held Primarily for Sale and Other Farm Income

Kind	Quantity	Amount
5 Cattle		$
6 Calves		
7 Sheep		
8 Swine		
9 Poultry		
10 Dairy products		
11 Eggs		
12 Wool		
13 Cotton		
14 Tobacco		
15 Vegetables		
16 Grain		
17 Fruits and nuts		
18 Other (specify):		

OTHER FARM INCOME

19 Machine work	
20 (a) Patronage dividends (See Sch. F instructions)	
(b) Per-unit retains (See Sch. F instructions)	
21 Nonpatronage distributions from exempt cooperatives	
22 Agricultural program payments:	
(a) Cash	
(b) Materials and services	
23 Commodity credit loans under election (or forfeited)	
24 Federal gasoline tax credit	
25 State gasoline tax refund	
26 Other (specify):	
27 Add lines 5 through 26	$
28 Gross profits *(add lines 4 and 27) ►	$

Part II Farm Deductions—For Cash and Accrual Method Taxpayers **F**
Do not include personal or living expenses not attributable to production of farm income, such as taxes, insurance, repairs, etc., on your dwelling.

Items	Amount
29 Labor hired	$
30 Repairs, maintenance	
31 Interest	
32 Rent of farm, pasture	
33 Feed purchased	
34 Seeds, plants purchased	
35 Fertilizers, lime, chemicals	
36 Machine hire	
37 Supplies purchased	
38 Breeding fees	
39 Veterinary fees, medicine	
40 Gasoline, fuel, oil	
41 Storage, warehousing	
42 Taxes	
43 Insurance	
44 Utilities	
45 Freight, trucking	
46 Conservation expenses	
47 Land clearing expenses	
48 Pension and profit-sharing plans (see Sch. F instructions)	
49 Employee benefit programs other than line 48 (see Sch. F instructions)	
50 Other (specify):	
51 Add lines 29 through 50 ►	$
52 Depreciation (from line 57, Part III) ►	
53 Total deductions. Add lines 51 and 52 ►	$

54 Net farm profit or (loss) (subtract line 53 from 28). Enter here and on Form 1040, line 33 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1(a) ► $

* Use amount on line 28 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

Page 1

Schedule F (Form 1040) 1976

Part III Depreciation
(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)
If you need more space, use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
55 Total additional first-year depreciation (do not include in items below) →						
56 Other depreciation:						
57 Totals			Enter here and in Part II, line 52 ►			

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

Description (Kind of livestock, crops, or other products)	On hand at beginning of year: Quantity	On hand at beginning of year: Inventory value	Purchased during year: Quantity	Purchased during year: Amount paid	Raised during year: Quantity	Consumed or lost during year: Quantity	Sold during year: Quantity	Sold during year: Amount received	On hand at end of year: Quantity	On hand at end of year: Inventory value
		$		$				$		$
58 Totals (enter here and in Part V below)		$ (Enter on line 68)		$ (Enter on line 69)				$ (Enter on line 60)		$ (Enter on line 59)

Part V Summary of Income and Deductions—Accrual Method

59 Inventory of livestock, crops, and products at end of year		$
60 Sales of livestock, crops, and products during year	$	
61 Agricultural program payments: (a) Cash		
(b) Materials and services		
62 Commodity credit loans under election (or forfeited)		
63 Federal gasoline tax credit		
64 State gasoline tax refund		
65 Other farm income (specify):		
66 Add lines 60 through 65		$
67 Total (add lines 59 and 66)	$	
68 Inventory of livestock, crops, and products at beginning of year		
69 Cost of livestock and products purchased during year		$
70 Gross profits* (subtract the sum of lines 68 and 69 from line 67)		$
71 Total deductions from Part II, line 53		
72 Net farm profit or (loss) (subtract line 71 from line 70). Enter here and on Form 1040, line 33 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1(a)		$

* Use amount on line 70 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

☆ U.S. GOVERNMENT PRINTING OFFICE : 1976—O-218-380

Page 2

Form **4835**
Department of the Treasury
Internal Revenue Service

Farm Rental Income and Expenses and Summary of Gross Income From Farming or Fishing

(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self employment tax) ▶ Attach to Form 1040.

1976

Name(s) as shown on Form 1040 | Social security number

Business name and address ....
Location of farm(s) and number of acres in each farm ....
If you filed Form 943, enter employer identification number here

Purpose.—This form is designed to report farm rental income based on crops or livestock produced by the tenant, where the landowner (or sub lessor) does not materially participate in the operation or management of the farm.

Under both the cash and the accrual methods of reporting, you should report livestock or crop share rentals received in the year in which you convert them to money or its equivalent. Reg. 1.61-4(a) and (b).

Note: (1) Landowners (or sub-lessors) must not use this form to report cash rent received for pasture, or farm land, where the amount is based on a flat charge. (Report directly on Schedule E (Form 1040).)

(2) If you report both farm rental income on line 22 of this form and cash rental income from farm property in Schedule E (Form 1040) you need not prorate the farm expenses attributable to this farm rental income. Instead, you may report the total farm rental expenses in Part II of this form.

(3) Tenants must not use this form to report farm income and expenses. (Individuals use Schedule F (Form 1040).)

(4) The instructions for Schedule F (Form 1040) are applicable to the income and deduction items in Part I and Part II.

Part I Gross Farm Rental Income—Based on Production
(Include amount converted to cash or the equivalent)

Kind	Quantity	Amount
1 Cattle		$
2 Calves		
3 Sheep		
4 Swine		
5 Poultry		
6 Dairy products		
7 Eggs		
8 Wool		
9 Cotton		
10 Tobacco		
11 Vegetables		
12 Grain		
13 Fruits and nuts		
14 Other (specify):		
OTHER FARM RENTAL INCOME		
15 Patronage dividends (see Schedule F instructions)		
16 Per-unit retains (see Schedule F instructions)		
17 Agricultural program payments: (a) Cash		
(b) Materials and services		
18 Commodity credit loans under election (or forfeited)		
19 Federal gasoline tax credit		
20 State gasoline tax refund		
21 Other (specify):		
22 Gross farm rents (add lines 1 through 21) ▶		$

Part II Deductions—Farm Rental Property
(Exclude personal and living expenses)

Items	Amount
23 Labor hired	$
24 Repairs, maintenance	
25 Interest	
26 Rent of farm, pasture	
27 Feed purchased	
28 Seeds, plants purchased	
29 Fertilizers, lime, and chemicals	
30 Machine hire	
31 Supplies purchased	
32 Breeding fees	
33 Veterinary fees, medicine	
34 Gasoline, fuel, oil	
35 Storage, warehousing	
36 Taxes	
37 Insurance	
38 Utilities	
39 Freight, trucking	
40 Conservation expenses	
41 Land clearing	
42 Pension and profit-sharing plans for employees	
43 Employee benefit programs other than line 42	
44 Other expenses (specify):	
45 Depreciation (from page 2)	
46 Expenses (add lines 23 through 45) ▶	$

47 Net farm rental profit or (loss) (subtract line 46 from 22). Enter here and in Schedule E (Form 1040), Part II, line 9 ▶ $

Part III Gross Income From Farming or Fishing—
WHEN TO USE: Complete this part only if two-thirds of your gross income is from farming or fishing.

To determine your gross farming or fishing income, enter your share from the sources below. If the total is at least two-thirds of your gross income, the penalty for failure to pay estimated tax will not apply if you file your tax return, and pay the tax due, on or before March 1, 1977.

Source(s)	Your share of gross farming or fishing income
1 Partnership(s)	$
2 Estate(s) and trust(s) (enter only the pro rata share of your distributable net taxable income that is from farming or fishing)	
3 Gross farm rents from line 22 above	
4 Sale of livestock held for draft, breeding, sport or dairy purposes (Form 4797)	
5 Fishing (Schedule C, Form 1040)	
6 Farming (Schedule F, Form 1040)	
7 Total (add lines 1 through 6)	$

Form 4835 (1976)

Schedule for Depreciation Claimed on Farm Rental Property (Nonparticipating Landowner (or Sub-lessor))

(Do not include property you and your family occupy as a dwelling, its furnishings, and other items used for personal purposes.)

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (do not include in items below) →						
2 Other depreciation:						
3 Totals						

Enter total of column (g) on page 1, line 45.

☆ U.S. GOVERNMENT PRINTING OFFICE : 19—O-21—— 53—010—7663

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

U.S. Partnership Return of Income

FOR CALENDAR YEAR 1976 or other taxable year beginning ...., 1976, and ending ...., 19....

1976

A Principal business activity (See page 8 of instructions) | Name | D Employer identification no.
B Principal product or service (See page 8 of instructions) | Number and street | E Business code no. (See page 8 of instructions)
C Enter total assets from line 13, column (D), Schedule L $ | City or town, State, and ZIP code | F Date business commenced

IMPORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see Instruction Q. Enter any items specially allocated to the partners on Schedule K, line 15, instead of the numbered lines on this page or in Schedules D through J. (See General Instruction P.)

Check here ▶ ☐ If this is a final return.
☐ If this is a limited partnership. (See General Instruction S(3).)

INCOME

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

DEDUCTIONS

13 Salaries and wages (other than to partners)	13	
14 Payments to partners—Salaries and interest	14	
15 Rent	15	
16 Interest (attach schedule)	16	
17 Taxes (attach schedule)	17	
18 Bad debts (Schedule I if you use reserve method)	18	
19 Repairs	19	
20 Depreciation (Schedule J)	20	
21 Amortization (attach schedule)	21	
22 Depletion (attach schedule—see Instruction 22)	22	
23a Retirement plans, etc. (other than amounts for partners—see Instruction 23a). (Enter number of plans ▶ ....)	23a	
23b Employee benefit programs (see Instruction 23b)	23b	
24 Other deductions (attach schedule)	24	
25 TOTAL deductions (add lines 13 through 24)	25	
26 Ordinary income (loss) (line 12 less line 25) (see General Instruction G)	26	

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

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

Inventory valuation method ▶

Was there any substantial change in the way you determined quantities, costs or valuations between the opening and closing inventories? ☐ Yes ☐ No

If "Yes," attach explanation.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than partner or member, the preparer's declaration is based on all information of which the preparer has any knowledge.

▶ .... Signature of partner or member .... Date

▶ .... Signature of preparer other than partner or member .... Address and ZIP Code .... Date

Form 1065 (1976)

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

Part I Short-term capital gains and losses—assets held 6 months or less

a. Kind of property and description (Example, 100 shares of "Z" Co.)	b. Date acquired (mo., day, yr.)	c. Date sold (mo., day, yr.)	d. Gross sales price	e. Cost or other basis and expense of sale	f. Gain or (loss) (d less e)
1					
2 Partnership's share of net short-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries					
3 Net short-term gain or (loss) from lines 1 and 2. Enter here and on Schedule K (Form 1065), line 4					

Part II Long-term capital gains and losses—assets held more than 6 months

a.	b.	c.	d.	e.	f.
4					
5 Partnership's share of net long-term gain or (loss), including specially allocated items, from other partnerships and from fiduciaries					
6 Capital gain distributions					
7 Net long-term gain or (loss) from lines 4, 5, and 6. Enter here and on Schedule K (Form 1065), line 5					

Schedule H—INCOME FROM RENTS (See Instruction 7)

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

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

Schedule I—BAD DEBTS (See Instruction 18)

a. Year	b. Trade notes and accounts receivable outstanding at end of year	c. Sales on account	Amount added to reserve: d. Current year's provision	e. Recoveries	f. Amount charged against reserve	g. Reserve for bad debts at end of year
1971						
1972						
1973						
1974						
1975						
1976						

Schedule J—DEPRECIATION (See Instruction 20) If more space is needed use Form 4562.

a. Description of property	b. Date acquired	c. Cost or other basis	d. Depreciation allowed or allowable in prior years	e. Method of computing depreciation	f. Life or rate	g. Depreciation for this year
1 Total additional first-year depreciation (NOT to exceed $2,000). (Do not include in items below, enter here and on Sch. K, line 2) →						
2 Other depreciation:						
3 Totals						
4 Less amount of depreciation claimed in Schedules A and H						
5 Balance—Enter here and on page 1, line 20						

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

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

State the number of partners in the partnership ▶

Partnership's distributive share items	Total
1 Salary, interest, and ordinary income (loss) (combine lines 14 and 26, page 1)	
2 Additional first-year depreciation (Schedule J, line 1)	
3 Dividends qualifying for exclusion (attach list)	
4 Net short-term capital gain (loss) (Schedule D, line 3)	
5 Net long-term capital gain (loss) (Schedule D, line 7)	
6 Net section 1231 gain (loss) from involuntary conversions due to casualty and theft (Form 4797, line 2)	
7 Net gain (loss) from sale or exchange of property used in trade or business and certain involuntary conversions under section 1231 (Form 4797, line 4)	
8 Net earnings (loss) from self-employment (Schedule N, line 10)	
9 Contributions (attach list)	
10 Expense account allowance	
11 Foreign taxes (attach schedule)	
12 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule)	
13 (a) Payments on behalf of partners to a Keogh Plan	
(b) Payments on behalf of partners to an Individual Retirement Account, Annuity, or Bond	
14 Other (specify)	
15 Specially allocated items (attach schedule): (a) Short-term capital gain (loss)	
(b) Long-term capital gain (loss)	
(c) Ordinary gain (loss)	
(d) Other	
16 Tax preference items:	
(a) Itemized deductions	
(b) Accelerated depreciation on real property: (1) Low-income rental housing (section 167(k))	
(2) Other real property	
(c) Accelerated depreciation on personal property subject to a lease	
(d) Amortization of certified pollution control facilities	
(e) Amortization of railroad rolling stock	
(f) Amortization of on-the-job training facilities	
(g) Amortization of child care facilities	
(h) Reserves for losses on bad debts of financial institutions	
(i) Depletion	
(j) Intangible drilling costs	
(k) Capital gain (losses): (1) Short-term (total of lines 4 and 15(a))	
(2) Long-term (total of lines 5 and 15(b))	
17 Interest on Investment Indebtedness:	
(a) Investment interest expense:	
(1) Indebtedness incurred before September 11, 1975	
(2) Indebtedness incurred after September 10, 1975	
(b) Net investment income or (loss)	
(c) Excess expenses from "net lease property"	
(d) Excess of net long-term capital gain over net short-term capital loss attributable to investment property	
18 Investment in property that qualifies for investment credit:	
Basis of new investment property — (a) 3 or more but less than 5 years	
(b) 5 or more but less than 7 years	
(c) 7 or more years	
Qualified progress expenditures — (d) 7 or more years — 1974 and 1975	
(e) 7 or more years — 1976	
Cost of used investment property — (f) 3 or more but less than 5 years	
(g) 5 or more but less than 7 years	
(h) 7 or more years	

Schedule L—BALANCE SHEETS (See General Instruction K)

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

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

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

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

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

1 Ordinary income (loss) (page 1, line 26)
2 Add: Payments to partners—salaries and interest (page 1, line 14)
3 Net rental loss from real estate (see instruction for Schedule N)
4 Net ordinary loss (page 1, line 10)
5 Total
6 Less: Nonqualifying dividends (page 1, line 5)
7 Interest (see instruction for Schedule N)
8 Net rental income from real estate (see instruction for Schedule N)
9 Net ordinary gain (page 1, line 10)
10 Net earnings (loss) from self-employment. Enter on Schedule K, line 8

	Yes	No
G Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country (except in a U.S. military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		
H Was the partnership the grantor of, or transferor to, a foreign trust during any taxable year, which foreign trust was in being during the current taxable year, whether or not the partnership or any partner has any beneficial interest in such trust? If "Yes," attach Form 4683. (For definitions, see Form 4683.)		
I Was the partnership liable for filing Form 1096 for 1976? If "Yes," show where filed ▶		
J Is any member of the partnership related by blood or marriage to any other member?		
K Is any member of the partnership a trust for the benefit of any person related by blood or marriage to any other member?		
L Do any of the liabilities reported on Schedule L consist of nonrecourse loans? (See General Instruction S(4).) If "Yes," enter balance of nonrecourse loans as of: (1) Beginning of taxable year ▶ $ (2) End of taxable year ▶ $		
M Did the partnership claim a deduction for expenses connected with:		
(1) Employee or family vacations not reported on Form W-2?		
(2) Entertainment facility (boat, resort, ranch, etc.)?		
(3) Employees' families at conventions or meetings?		
(4) Living accommodations (except employees on business)?		

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1976 Department of the Treasury Internal Revenue Service

Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or sole proprietorship. The term "partner" means a member of a partnership.

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

Highlights for 1976

Please note these important changes that have been made because of revisions in the tax law.

Organization Fees.—Amounts paid or incurred to organize a partnership are not deductible as current expenses. See page 2.

Additional First-year Depreciation.—The amount of additional first-year depreciation that the partnership can distribute has been reduced to a maximum of $2,000. See page 4.

Investment Interest.—The information required to be supplied the partners for interest on investment indebtedness has been revised to reflect the new provisions that reduce the amount of such interest allowable as a deduction by the partners. See pages 3 and 7 and Schedule K, line 17.

Prepaid Interest.—Deductions for interest prepayments must be allocated over the period of the loan. See page 3.

Construction Period Interest and Taxes.—New provisions limit the deductions for construction period interest and taxes in the case of nonresidential real property. See page 3.

Distributive Shares.—Under the new, more restrictive provisions, income or (loss) is allocable to a partner only for the portion of the year that person is a member of the partnership. See page 5.

Special Allocations.—New, stricter rules apply for special allocations to be made if the partners' distributive shares are not provided for in the partnership agreement. See page 5.

Limitation on Deductible Losses.—New limitations (based on the amount at which the partner is "at risk") have been placed on losses that can be deducted from certain farming, leasing, motion picture film or video tape, and oil and gas activities. See page 6.

Minimum Tax.—Additional tax preference items for intangible drilling costs and the partners' excess itemized deductions have been added. See page 7 and Schedule K, line 16.

New Depreciation Recapture Rules apply to dispositions of depreciable residential real estate. See Instructions for Form 4797.

New Rules Apply for Recapture of Intangible Drilling and Development Costs on oil and gas properties. See Instructions for Form 4797.

General Instructions

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

A. Who must file.—Every partnership (see general instruction L(1) for exceptions) engaged in a trade or business or having income from sources within the United States must file Form 1065. It must do so whether or not its principal place of business is outside the United States or all its members are nonresident aliens. If you file for a syndicate, pool, joint venture, or similar group, attach to the return a copy of the agreement and all amendments, unless you have previously filed a copy.

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

B. Time and place for filing.—A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership whose partners are nonresident aliens must file its return on or before the 15th day of the 6th month following the close of the taxable year.

If the partnership's principal place of business or principal office or agency is located in ▼	Use the following Internal Revenue Service Center address ▼
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	1040 Waverly Avenue Holtsville, New York 11799
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	310 Lowell Street Andover, Mass. 01812
Delaware, District of Columbia, Maryland, Pennsylvania	11601 Roosevelt Boulevard Philadelphia, Pa. 19155
Alabama, Florida, Georgia, Mississippi, South Carolina	4800 Buford Highway Chamblee, Georgia 30006
Michigan, Ohio	Cincinnati, Ohio 45298
Arkansas, Kansas, Louisiana, New Mexico, Oklahoma, Texas	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	1160 West 1200 South St. Ogden, Utah 84201
Illinois, Iowa, Missouri, Wisconsin	2306 East Bannister Road Kansas City, Missouri 64170
California, Hawaii	5045 East Butler Avenue Fresno, California 93888
Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia	3131 Democrat Road Memphis, Tenn. 38110

A partnership without a principal office or agency or principal place of business in the United States must file its return with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

C. Period covered by return.—File the return for the calendar year 1976 or other taxable year beginning in 1976. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

D. Change in, or adoption of, accounting period.—A change by any partnership from one taxable year to another, or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. A principal partner is one who has an interest of 5 percent or more in the partnership profits or capital. For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

E. Signature.—One partner must sign the return. If a receiver, trustee in bankruptcy, or assignee is in control of the organization's property or business, that person must sign the return.

Any person, firm, or corporation preparing a partnership return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time partnership employee, such as a clerk, secretary, or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

F. Penalties.—The law provides severe penalties for willful failure to file a return on time and for willful attempt to evade or defeat payment of any tax due.

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

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

H. Recordkeeping.—Your records must be retained as long as their contents may be material in the administration of any Internal Revenue law. Records that support an item of income or a deduction appearing on your return should be kept until the statute of limitations expires for that return. Usually this is 3 years from the date the return was due or filed. Some records must be kept indefinitely. Records of transactions relating to the basis of property should be retained as long as they are material in determining the basis of the original or replacement property. Copies of your filed tax returns should also be retained as part of your records. Obtain Publication 552, Recordkeeping Requirements and A Guide to Tax Publications, for further details.

I. Information returns.—Every partnership shall file information returns if it makes, in the course of its trade or business during the calendar year, payments of interest (other than under the $10 rule), rents, commissions, or other fixed or determinable income totaling $600 or more to any one person.

For example, if the partnership makes interest payments totaling $10 or more on bank deposits and savings and loan association accounts, it must file Form 1099–INT.

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

J. Foreign bank, securities and other financial accounts, and grantors, transferors or beneficiaries of foreign trusts, etc.—Be sure to answer questions G and H on page 4 of Form 1065. If either of the "Yes" blocks is checked, attach Form 4683, U.S. Information Return on Foreign Bank, Securities, and Other Financial Accounts, and Foreign Trusts. Check "Yes," for Question G if the partnership owns more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts.

Please note that this year Form 4683 must be filed by a partnership having any interest in a foreign trust. In prior years this form was required to report an interest in a trust only if the interest was more than a 50-percent interest.

A U.S. partnership that transfers property to a foreign trust may be required to include the income attributable to such property in the partnership's taxable income, if during 1976, such trust had a U.S. beneficiary. (See section 679.)

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

K. Balance sheets.—The partnership balance sheets must be completed. These balance sheets, Schedule L, should agree with the account books. Any differences should be explained in an attached statement.

If any of the liabilities reflected on Schedule L are nonrecourse loans (as defined in General Instruction S(4)), be sure to report the amounts in the spaces provided on Form 1065, page 4, question L.

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

L. Elections.—*(1)* An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an operating agreement, may elect to be excluded from treatment as a partnership under section 1.761-2 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which it wants the exclusion. (See section 1.761-2 of the Regulations.)

(2) Generally, the partnership shall make the elections affecting the computation of taxable income from its operations. Examples of such elections are the accounting method employed, depreciation methods, etc. However, certain elections are made by a partner separately on the partner's individual income tax return rather than by the partnership. These elections are made under section 901 (foreign tax credit), section 617 (deduction and recapture of certain mining exploration expenditures, paid or incurred), section 57(c) (definition of net lease), and section 163(d) (limitation on interest on investment indebtedness).

(3) Section 1033 provides for the nonrecognition of gain where property is compulsorily or involuntarily converted into other property or into money. Section 754 provides rules concerning the election a partnership may file to adjust the basis of its remaining assets in the event assets distributed to a partner have increased or decreased in value and also to adjust the basis of its assets to reflect the purchase price paid by a new partner for the new partner's interest, or as a result of the death of a partner. Information about other elections may be found under the applicable sections of Chapter 1, subchapter K of the Code and the Regulations.

M. Section 702(a) items.—The partners are required by the Code to take into account separately their distributive shares of certain specific items enumerated in the Code as follows: (1) gains and losses from sales and exchanges of capital assets held for not more than six months; (2) gains and losses from sales and exchanges of capital assets held for more than six months; (3) gains and losses from sales and exchanges of property described in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction, or credit, to the extent provided by regulations (see instructions for Schedule K); and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7, above.

N. Distribution of unrealized receivables and inventory items.—If a partner receives a distribution of unrealized receivables or substantially appreciated inventory items in exchange for all or part of that partner's interest in other partnership property (including money), treat the transaction as a sale or exchange between the partner and the partnership. Treat the partnership gain or loss as ordinary income or loss. In computing the partners' distributive shares of such ordinary income or loss, allocate it only to partners other than the distributee partner who will take such amount into account separately under section 702(a)(8). See section 751 and related Regulations.

O. Net operating loss deduction.—A partnership is not allowed the deduction for net operating losses. Partners computing their own net operating loss or taxable income for any taxable year for the purposes of the computation required by section 172, must take into account their share of the partnership's income and losses, subject to the limitations in sections 465(a) and 704(b) and (d).

P. Specially allocated items.—Allocate distributive shares of income, gain, loss, deduction, or credit among the partners under the partnership agreement for sharing income or loss generally. If the partners agree, specific items may be allocated among them in a ratio different than that for sharing income or loss generally and such allocations may be recognized under provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, report the special items on Schedule K, line 15, instead of on the numbered lines on page 1 of the form. (See instructions for Schedules K and K–1.)

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

R. Information regarding Schedule K–1.—Prepare and furnish Schedules K–1 to all partners. Schedule K–1 reflects the amounts on Schedule K that are allocated to each partner.

S. Definitions and Special Rules.—

(1) General partner.—A general partner is a member of the organization who, except as provided in section 301.7701–2(d)(2) of the Regulations, is personally liable for the obligations of the partnership.

(2) Limited partner.—A limited partner is one who may not be held responsible for partnership debts, and whose potential personal liability is confined to the amount of money or other property that the partner contributed or is required to contribute to the partnership.

(3) Limited partnership.—A limited partnership is one composed of at least one general partner and one or more limited partners, organized under the Uniform Limited Partnership Act or comparable State statute.

(4) Nonrecourse loans.—Nonrecourse loans are those liabilities of the partnership for which none of the partners have any liability.

(5) Organization fees.—Amounts paid or incurred to organize a partnership or promote the sale of an interest in a partnership are capital expenditures subject to section 263, and as such are not deductible. Include these amounts on Schedule L—Balance Sheets. See the note in specific instruction 14 for the treatment of such amounts paid to a partner. Also see section 709 for further details.

(6) For the special treatment of certain expenditures incurred in the production of films, books, records, or similar property, see section 280.

Specific Instructions

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

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

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

Farmer's income schedule.—For farm income, attach Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A).—If the production, manufacture, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year. They may be valued at cost; cost or market, whichever is lower; or any other method approved by the Commissioner. The valuing method you adopt for the first year is controlling, and can be changed only if you obtain permission from the Commissioner.

If the partnership wants to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970 or attach a statement that contains all the information required by Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold. Account for them in Schedules M and K-1.

Cost of operations (where inventories are not an income-determining factor).—If the amount you enter on line 2 includes an amount applicable to the cost of operations, complete Schedule A.

4. Ordinary income (loss) from other partnerships, syndicates, etc.—If one partnership, (partnership A) is a partner in another partnership (partnership B), partnership A will enter on this line its distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be limited to the amount of the adjusted basis of A's interest in partnership B as of the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B, include in A's return the distributive share of the ordinary income (loss) for the accounting period of partnership B ending within the period for which A's return is filed.

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

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following sources:

(a) Corporations which, for their taxable year in which the distribution is made or for their next preceding taxable year, are exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives).

(b) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Report dividends from these organizations as interest.

(c) Regulated investment companies, except to the extent designated by the company to be taken into account as a dividend for these purposes.

(d) Certain real estate investment trusts under sections 856 to 858.

(e) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic corporations not listed above. See instructions for Schedule K, line 3.

6. Interest.—Enter total interest from all sources except (a) interest exempt from tax; (b) interest on tax-free covenant bonds.

7. Rents.—Report in Schedule H the income and expenses attributable to rental property. The partnership may be limited in the amount of expense deductions attributable to the rental of a vacation home if the property is used by a partner for personal purposes. (See section 280A.)

8. Royalties.—Enter net income (loss) shown on the detailed schedule you attach to the return.

9. Net farm profit (loss).—Enter the partnership's net profit (loss) from Schedule F (Form 1040). DO NOT include on this line any amounts reported on Schedule K (Form 1065).

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

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

11. Other income.—Enter any other taxable income and explain its nature on an attached schedule, except those items requiring separate computations (see general instruction M (1) through (7)) which are required to be reported on Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

Deductions

13. Salaries and wages.—Enter all salaries and wages not included on line 29, except salaries to partners.

14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, take a deduction for payments to a partner for services or the use of capital if the payments are determined without regard to partnership income, unless such payments are properly capitalizable. Do not include distributive shares of partnership profits. Report the guaranteed payments to the appropriate partners on Schedule K-1 (Form 1065), line 1(a).

Note: *Although payments to a partner for services rendered in organizing a partnership may constitute guaranteed payments under section 707, they are not deductible on line 14 since they are capital expenditures. (See general instruction S(5).)*

Any such payments to a partner that are not deductible on line 14 should be reported on Schedule K, line 14, and also included on line 2 of Schedule N, Computation of Net Earnings (Loss) from Self-Employment.

15. Rent.—Enter rent paid on business property but do not deduct rent for the portion of the dwelling occupied by any partner for personal use.

16. Interest.—Enter interest on all indebtedness incurred for the operation of the trade or business. Payments by a partnership to a partner for the use of capital should be entered on line 14. But interest paid by a partnership to a partner as a result of a transaction in which the partner acts as other than a partner should be entered on this line. (The limitations on deductions for unpaid interest are given in section 267).

Generally, a cash basis partnership is to deduct prepaid interest payments over the period of the loan instead of when actually paid. This allocation applies to amounts paid after December 31, 1975, in taxable years ending after such date. However, no allocation shall apply to amounts paid before January 1, 1977, pursuant to a binding contract or written loan commitment which existed on September 16, 1975 (and at all times thereafter), and which required prepayments of such amounts, if the deduction of such interest would not materially distort income. (See section 461(g).)

For taxable years beginning in 1976 the deduction for construction period interest in the case of nonresidential real property is limited to fifty percent of such costs if the construction period began after December 31, 1975. The amounts disallowed under the above rule shall be charged to a capital account and amortized as required by section 189. (If a corporation is a partner see the instructions for Schedule K, line 14, paragraph (h).)

A partnership generally cannot deduct interest expense it incurred after December 16, 1969, on funds borrowed to purchase or carry property held for investment. See instructions on page 7 for Schedule K, line 17. For further information, see section 163(d), and Form 4952, Investment Interest Expense Deduction.

17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods sold. Federal import duties and Federal excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc.; Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; or taxes reported separately on Schedule K.

For taxable years beginning in 1976 the deduction for construction period taxes in the case of nonresidential real property is limited to fifty percent of such costs if the construction period began after December 31, 1975. The amounts disallowed under the above rule shall be charged to a capital account and amortized as required by section 189. (If a corporation is a partner see the instructions for Schedule K, line 14, paragraph (h).)

18. Bad debts.—Deduct bad debts—(a) when they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership may select either method on its first return in which a bad debt deduction is taken, but must follow that method for subsequent years unless it received permission to change.

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

Include the total amount of repairs from Form 4832 if the Class Life (ADR) System of depreciation is used.

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

Adjustments to basis of property:

(a) Additional first year depreciation.—If you elect to claim the additional first-year allowance under section 179, adjust the basis of the property for the amount of the deduction claimed. (See paragraph (d) under Depreciation Methods.)

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

Depreciation Methods

The various methods of depreciation you may use are:

(a) Straight line.—To compute the deduction, add the improvement's cost to the property's cost (or other basis) and deduct the total depreciation allowed or allowable in prior years. Divide the result by the number of years of the asset's useful remaining life. The quotient is the depreciation deduction.

(b) Declining balance.—Apply a uniform rate each year to the remaining cost or other basis of property determined at the beginning of such year without adjustment for salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.

(c) Special rules for new assets.—You may depreciate the cost or other basis of a new asset under any of the following methods, provided the asset is tangible, has an estimated useful life of three or more years, and its original use began with the partnership.

(i) Declining balance.—This method may be used with a rate not in excess of twice the applicable straight line rate.

(ii) Sum of the years-digits.—Compute the deduction for each year by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a five year life, this sum would be 15 (5+4+3+2+1). For the first year, five-fifteenths of the cost would be allowable; for the second year, four-fifteenths; etc.

(iii) Other methods.—A partnership may use any consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.

(d) Additional first year depreciation.—A partnership may elect to write off as additional first-year depreciation 20% (not to exceed $2,000) of any portion of the cost (before salvage value) of its personal tangible depreciable property acquired in the taxable year if the asset has a useful life of six years or more from its acquisition date. The additional depreciation is not deductible by the partnership, but the partners will report individually, their pro-rata shares in the year regular depreciation with respect to the property is deducted by the partnership. The basis of the asset for computing regular depreciation is cost of the asset less the additional allowance and any salvage value taken into account, whether or not the partners deduct the additional depreciation.

Show the total additional first-year depreciation on Schedule J, line 1, and Schedule K, line 2 and allocate to each partner on Schedule K-1 (Form 1065), line 2. The partners must determine the maximum deduction allowable for the additional first-year depreciation by combining their individual share of the partnership's additional first-year depreciation and the total of their trade or business additional first-year depreciation. The total deduction for additional first-year depreciation for each partner's own return (including the partner's share of the partnership's additional first-year depreciation) may not exceed $2,000 ($4,000 if married and filing a joint return) in the partner's taxable year.

An individual must enter the portion of the allowable deduction attributable to that individual's share from a partnership as a deduction from income on Schedule E (Form 1040) Part III; and as a deduction in arriving at farm or nonfarm net self-employment income on the appropriate line of Schedule SE (Form 1040).

(e) New section 1250 property.—Do not use the double declining balance or sum of the years-digits methods except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969. You may depreciate other new real property acquired after July 24, 1969, only under the straight line or 150 percent declining balance methods. (See section 167(j).)

(f) Used section 1250 property.—You may depreciate used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, under the 125 percent declining balance method. For used real property acquired after July 24, 1969, where construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969, limit depreciation to the 150 percent declining balance method. Depreciate other used real property acquired after July 24, 1969, only under the straight-line method. (See section 167(j).)

(g) Rehabilitation expenditures for low-income rental housing.—Generally, you may elect to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969 and before January 1, 1978. Claim such depreciation under the straight-line method using a useful life of 60 months. For details see section 167(k).

Class life (ADR) System and Guideline Class Life System.—If you figure depreciation by using the Class Life (ADR) System for assets put in service after December 31, 1970, or the Guideline Class Life System for assets put in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). For more information obtain Publication 534, Tax Information on Depreciation.

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

See section 169 for conditions whereby you may amortize the cost of certified pollution control facilities over a five-year period.

See section 188 for conditions whereby you may amortize the cost of certain expenditures made before January 1, 1977 for on-the-job training and child care facilities over a period of 60 months.

See section 189 for the amortization of real property construction period interest and taxes.

See section 191 for conditions whereby you may amortize the cost of certain rehabilitation expenditures made after June 14, 1976 for certified historic structures over a period of 60 months.

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

22. Depletion.—If you claim a deduction for timber depletion, attach Form T.

Do not include on line 22 any percentage depletion of those oil and gas wells for which the partners must compute their depletion deduction separately under Section 613A. See instructions for Schedule K, line 14, paragraph (f).

23(a). Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and under any other deferred compensation plan. Payments on behalf of any of the partners to the above type of plans should be entered on Schedule K, line 13(a) instead of line 23(a) of Form 1065.

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

Form 5500:	*Complete for each plan with 100 or more participants, whether or not an owner-employee participates.*
Form 5500–C:	*Complete for each plan with fewer than 100 participants none of whom is an owner-employee.*
Form 5500–K:	*Complete for each plan with fewer than 100 participants and at least one owner-employee participant.*

File these forms on or before the last day of the seventh month following the close of your taxable year. Do not attach any of the above forms to your Form 1065.

If the partnership contributes to an Individual Retirement Account, Annuity, or Bond for employees, include such amount in compensation on page 1, line 13 or 29. Contributions to an Individual Retirement Account, Annuity, or Bond on behalf of a partner should be entered on Schedule K, line 13(b). Individuals should attach Form 5329 to their Form 1040 to substantiate their deduction for an Individual Retirement Account, Annuity, or Bond.

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

24. Other deductions.—Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of those items requiring separate computation (see general instruction M (1) through (7)) which are required to be reported on Schedule K. Do not deduct losses incurred in transactions which were neither connected with the trade or business nor entered into for profit.

No deduction is allowable for the amount of any item or part of it allocable to a class of exempt income, other than the allowable portion attributable to certain wholly exempt interest income. Items directly attributable to such exempt income shall be allocated to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, allocate a reasonable proportion of it to each. (See section 265.)

A partnership receiving any exempt income other than interest, or holding any property or engaging in any activity the income from which is exempt, shall submit as a part of its return an itemized statement showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).

Schedule D—Capital gains and losses.—This schedule provides for the reporting of sales or exchanges of capital assets. Report every sale or exchange of property in detail, even though no gain or loss is indicated. Exceptions are specially allocated gains and losses entered on Schedule K, line 15, and shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 15.)

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

Basis.—In most cases, the property's basis is its cost to the partnership. The basis of property contributed to the partnership by a partner is the adjusted basis of such property to the contributing partner at the time of the contribution. The partnership may also need to use a basis other than actual cash cost if the property was acquired by gift, inheritance, tax-free exchange, etc. If a basis other than actual cash cost is used, attach an explanation giving full details of the basis used.

"Capital assets" defined.—The term "capital assets" means property held by the partnership (whether or not connected with the trade or business) but does NOT include—

(a) stock in trade or other property of a kind property includible in the inventory if on hand at the close of the taxable year;

(b) property held by the partnership primarily for sale to customers in the ordinary course of the trade or business;

(c) property used in the trade or business of a character subject to the depreciation allowance provided in section 167;

(d) real property used in the partnership trade or business;

(e) certain Government obligations issued at a discount, payable without interest, and maturing at a fixed date not exceeding 1 year from issue date;

(f) certain copyrights, literary, musical, or artistic compositions, letters or memorandums, or similar property;

(g) certain publications of the U.S. Government (including the Congressional Record); or

(h) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b), above.

As to (b), above, the law allows dealers in securities capital gain or loss treatment on certain securities which were clearly identified as being held for investment. Also, certain real property subdivided for sale may be treated as a capital asset. (See sections 1236 and 1237.)

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

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

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

Capital gain distributions.—Report on line 6 as long-term capital gain any amount a regulated investment company advises you, as a shareholder, is (a) a capital gain dividend, or (b) the partnership's share of the company's undistributed capital gain. (See Schedule K instructions for line 12.)

Losses on worthless securities.—If any securities which are capital assets become worthless during the taxable year, the loss shall be considered a loss from the sale or exchange of capital assets as of the last day of that taxable year.

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

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

Installment sales.—If you sold personal property for more than $1,000 or real property regardless of amount, you may be eligible to report any gain under the installment method if there are no payments in the sale year or the payments in the sale year do not exceed 30% of the selling price. (See section 453.) Such sales must provide for 1 or more payments in each of 2 or more taxable years.

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

Schedule K and Schedule K–1—Partner's shares of income, credits, deductions, etc.—Show on Schedule K complete information for all members of the partnership, syndicate, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members are liable for income tax in their separate capacities and are taxable upon their distributive shares of the partnership income, whether distributed or not, and are required to include their share in their returns.

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

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

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

Enter on Schedule K–1 the names, addresses and identifying numbers of the partner and partnership. Be sure to answer all the questions on the schedule including the appropriate partner's percentages, adjusted basis, etc. Also complete the Reconciliation of Partner's Capital Account on the back of the schedule.

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

Line 1, Schedule K.—Combine the ordinary income (loss) on line 26 with the payments on line 14 that were made to partners for salary and interest for use of capital.

Line 1(a), Schedule K–1.—Enter the partner's share of salary and interest reported on Form 1065, line 14.

Line 1(b), Schedule K–1.—Enter the partner's share of the ordinary income or (loss) reported on Form 1065, line 26. If Form 1065, line 26 is a loss, enter the partner's full distributive share of such loss, without reference to the adjusted basis of the partner's interest in the partnership or the partner's "at risk" factor.

In determining the total ordinary income or (loss) to be reported on the partner's return, the partner must take into account any ordinary income or expense items reported on Schedule K–1 which are not included in the partner's distributive share of the partnership's total income on Schedule K–1, line 1(b). Such amounts include guaranteed payments to the partner included on line 14 and investment interest expense reported on line 17(a)(1) and (2).

Although line 1(b) will generally reflect the partner's full distributive share of the partnership ordinary income or (loss), in determining the amount to be reported on the partner's own tax return a partner may not claim his or her distributive share of a partnership loss that is in excess of the adjusted basis of the partner's interest in the partnership at the end of the partnership's taxable year. However, the partner may claim this excess in later years to the extent his or her basis increases above zero. (The amount of a partner's distributive share of a partnership loss that the partner is allowed to deduct in the current taxable year may also be limited by the "at risk" provisions discussed below.)

Effective for taxable years beginning after December 31, 1975, special "at risk" rules apply in the case of a partnership engaged in the activity of—

(a) holding, producing, or distributing motion picture films or video tapes,

(b) farming (as defined in section 464(e)),

(c) leasing any section 1245 property, or

(d) exploring for, or exploiting, oil and gas resources,

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

A partner's share of any loss from such activity for the taxable year shall be allowed only to the extent of the aggregate amount with respect to which the partner is "at risk" with respect to the activity at the close of the partnership's taxable year.

A partner is generally considered "at risk" with respect to an activity to the extent of the cash and the adjusted basis of other property the partner contributed to the activity, as well as any amounts borrowed for use in the activity for which the partner is either personally liable or has pledged personally-owned property as security (other than property used in the activity).

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

Amounts borrowed shall not be considered to be "at risk" with respect to an activity if such amounts are borrowed from any person who has an interest (other than an interest as a creditor) in the activity, or if the lender is related to the partner within the meaning of section 267(b). A partner is not "at risk" for any amount to the extent that the partner or the partnership is protected against loss by a guarantee, stop-loss order or other similar arrangement.

A partner's interest in the partnership is treated as a single activity to the extent that the partnership is engaged in activities described in any one of the items (a) through (d). For example, if the partnership is engaged in the operation of two separate farms (within the provisions of section 464(e)), the two operations are considered a single activity for purposes of determining the amount at which the partner is "at risk". However, if the partnership is engaged in two (or more) different types of "at risk" activities, the partner is considered engaged in two (or more) separate activities and the partner must determine the amount at which he or she is "at risk" for each of the separate types of activities.

If the partnership is engaged in two different types of "at risk" activities or any combination of "at risk" activities and activities other than "at risk", line 1(b) should reflect the total ordinary income or (loss) from all operations. Identify the income or (loss) from each "at risk" activity separately on line 14 or a separate statement. Also, report separately for each "at risk" activity, a partner's share of partnership liability at the end of the partnership's taxable year for which the partner is personally liable.

Any loss from a section 465 activity not allowed under this section for the taxable year shall be treated as a deduction allocable to such activity in the first succeeding taxable year.

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

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

In the case of certain liabilities incurred after December 31, 1976, the adjusted basis of any partner's interest in the partnership (for determining limitation on losses) generally shall not include any portion of any partnership liability with respect to which the partner has no personal liability. (See section 704(d) for exceptions.)

Line 3.—Enter the dividends received from domestic corporations, for which the partner is entitled to an exclusion (section 116) on the individual income tax return filed by the partner. (See Specific Instruction 5.)

Line 9.—Enter contributions paid by the partnership within its taxable year. (You must also submit an itemized list of the partnership's charitable contributions.)

Line 10.—Expense account allowance.—Expense account allowance means *(a)* amounts other than compensation received as advances or reimbursements, and *(b)* amounts paid by or for the partnership for expenses incurred by or on behalf of a partner, including all amounts charged through any type of credit card.

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

Complete Schedule K–1 (Form 1065), line 10, for the 6 highest paid partners, including limited partners. To determine the partners for whom the information is required, all allowances including such expense account allowances and the partner's share of ordinary income must be added to each partner's compensation. You need not complete Schedule K–1 (Form 1065), line 10, for any partner for whom the combined amount is less than $25,000.

Line 11.—Enter taxes described in section 901 paid or accrued by the partnership to foreign countries or U.S. possessions.

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

Further, if that partnership, partner, or United States shareholder, participates in or cooperates with an international boycott (as defined in section 999(b)(3)) during the taxable year, a portion of the foreign tax credit will be denied the partners. Any partnership or partner subject to the reporting requirements of section 999(a), as outlined above, is required to file Form 5713 in duplicate. The original copy is to be filed with the Internal Revenue Service Center, 11601 Roosevelt Blvd., Philadelphia, Pennsylvania 19155. The duplicate copy of Form 5713 is to be attached to the partnership's return of income.

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Line 12.—Enter taxes paid on undistributed capital gains by a regulated investment company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439 that the company paid tax on undistributed capital gains.

Line 14.—Enter on Schedule K the partnership's total for each of the applicable items in paragraphs *(a)* through *(h)*. If you need more space, see general instruction Q. Enter each partner's distributive share of these items on Schedule K–1 (Form 1065).

(a) The totals of income or gain and deduction or credit of the following items: recoveries of bad debts, prior taxes and delinquency amounts (section 111); gains and losses from wagering transactions (section 165(d)); soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263(c)); deduction and recapture of certain mining exploration expenditures paid or incurred (section 617); and any income, gain, or loss to the partnership under section 751(b).

(b) The partnership's gains from disposition of farm property recapture (Form 4797), and other items applicable to sections 1251 and 1252.

(c) For the taxable year, the number of gallons of *(i)* gasoline used (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing certain public passenger land transportation service; *(ii)* lubricating oil used other than in a highway motor vehicle; and *(iii)* special fuels used (A) on a farm for farming purposes, (B) in vehicles while engaged in furnishing certain public passenger land transportation service, and (C) for nontaxable uses.

The partners should attach Form 4136 to their income tax return to claim a credit for Federal tax on such gasoline, special fuels, and lubricating oil.

(d) Enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program. Attach to Form 1065 a separate schedule showing each WIN program employee's name, social security number, date employment began, and the qualified salaries and wages paid or incurred. Give all partners a copy of this schedule and their allocation with respect to each WIN program employee so they can claim a credit for WIN program salaries and wages on Form 4874. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. If a WIN program employee is dismissed before completing a certain period of employment each partner must repay (with certain exceptions) any tax credit previously taken on the salaries and wages paid or incurred by the partnership to that employee. For additional information on claiming this credit and for recomputing a prior year credit, see Form 4874.

(e) The gross profit from the partnership's farm and nonfarm business income that is used under the optional method to determine self employment income.

(f) On Schedule K–1, supply each partner with information (such as the partner's share of gross income from the property, share of production for the taxable year, etc.) necessary to determine the partner's depletion deduction for those oil and gas wells for which the partners must compute their depletion deductions separately under section 613A. Enter the totals of such amounts on Schedule K.

(g) Payments to a partner for services rendered in organizing a partnership. (See the note in specific instruction 14 on page 3.)

(h) Corporations (other than electing small business corporations or personal holding companies) are not subject to the limitations under section 189 for construction period interest and taxes. If such interest and taxes are included in the amounts on Form 1065, page 1, lines 16 and 17, and a corporation is a partner, the following computation is required:

Determine the partnership's total of such construction period interest and taxes without reduction for the section 189 limitation. Subtract from that figure the construction period interest and taxes actually deducted under section 189 (computed as if there were no corporate partners) including any amortization of such interest and taxes reported on page 1, line 21. Enter on line 14 of Schedules K and K–1, the corporate partner's distributive share of the difference determined above. For 1976 this amount will thus decrease a corporate partner's distributive share of partnership income or increase the distributive share of any loss. No adjustment is required for partners other than corporations.

Line 15.—Enter any items of income, gain, loss, deduction, or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss. Partners must take any specially allocated items into consideration in determining the limitations on losses discussed on page 6.

A partnership that is a partner must include its distributive share of specially allocated ordinary gains or losses from another partnership on Form 4797, line 8.

Line 16.—Enter items of income and deductions which enter into the computation of tax preference items.

Report amounts paid by the partnership that would constitute an itemized deduction on any of the partner's income tax returns. (See Form 4625 for details.)

Do not include on this line any percentage depletion on those oil and gas wells for which the partners must compute their depletion deductions separately under section 613A.

For any partner that is a corporation, enter on line 14 of Schedules K and K–1, any income reported that is allocable to such partner(s) that constitutes "timber preference income" within the meaning of section 57(e).

An individual partner with tax preference items may be required to file Form 4625. See that form for definitions of tax preference items, filing requirements, and tax computation. (Other taxpayers see Form 4626.)

Line 17.—Enter the interest on investment indebtedness and applicable items of investment income, expenses, and gains and losses from the sale or exchange of such investment property. Such investment interest expense must be allocated to the period in which the indebtedness was incurred. Indebtedness is considered incurred prior to September 11, 1975 if it is attributable to a specific item or property; is for a specific term; and was incurred before September 11, 1975 or after September 10, 1975, pursuant to a written contract or commitment which on September 11, 1975, and at all times thereafter (before incurring such indebtedness) is binding on the partnership. Notify the partners of any portion of the investment interest expense that consists of nonbusiness interest. After determining any limitation on Form 4952, individual partners should deduct their allowable nonbusiness investment interest on Schedule A (Form 1040).

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

Line 18.—Enter the partnership's investment in certain depreciable property by new and used categories and life years. Partners are allowed a tax credit based on their pro rata shares of such investment by filing Form 3468. (For information on whether property qualifies for the credit and for other information, see Form 3468 and related instructions.)

Line 19.—(Schedule K–1 only). When investment credit property is disposed of prior to the "life-years category" assigned, notify each partner on line 19 of Schedule K–1. The partners must recompute their investment credit using as the useful life the period the property was actually held. In recomputing the credit, the partners must use the life years categories of 0–3 years; 3–5; 5–7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. For additional information, see Form 4255.

Schedule M—Reconciliation of Partners' Capital Accounts.—Show on this schedule what caused the changes in the partners' capital accounts during the taxable year. The amount in column a should agree with the amount in Schedule L, column (B), line 19; and the amount in column g should agree with the amount in Schedule L, column (D), line 19. If such amounts do not agree attach an adequate explanation of any difference.

Schedule N—Computation of Net Earnings (Loss) from Self-Employment.—In determining the amount of net earnings (loss) from self-employment, exclude income and deductions from the following sources:

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

Real estate rentals.—Rentals from real estate, except rentals received in the course of a trade or business as a real estate dealer.

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

Include in the amount on line 2, any guaranteed payments to partners reported on Schedule K, line 14. (See the note in specific instruction 14 on page 3.) Also include other ordinary income and expense items reported on Schedule K.

Codes for Principal Business Activity and Principal Product or Service

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

Using the list below, enter on page 1, under E, the code for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1a, page 1), plus all other income (lines 4 through 11, page 1). On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total receipts. For example, if the principal business activity is "Retail food store," the principal product or service may be "dairy products."

AGRICULTURE, FORESTRY, AND FISHING

Code

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

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

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

MINING

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

CONSTRUCTION

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

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

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

MANUFACTURING

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

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS AND SANITARY SERVICES

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

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

Other transportation including transportation services:
4400 Water transportation.
4500 Transportation by air.
4722 Passenger transportation arrangement.
4723 Freight transportation arrangement.
4799 Other transportation services.

4800 **Communication.**

4900 **Electric and gas services.**

4950 **Sanitary services.**

WHOLESALE TRADE

Durable:
5010 Motor vehicles and automotive equipment.
5030 Lumber and construction materials.
5060 Electrical goods.
5070 Hardware, plumbing, and heating equipment.
5083 Farm machinery and equipment.
5089 Other machinery, equipment, and supplies.
5095 Other durable goods.

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

RETAIL TRADE

Building materials, hardware, garden supply, and mobile home dealers:
5220 Building materials dealers.
5251 Hardware stores.
5261 Retail nurseries and garden stores.
5271 Mobile home dealers.

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

Food stores:
5411 Grocery stores.
5420 Meat and fish markets and freezer provisioners.
5431 Fruit stores and vegetable markets.
5441 Candy, nut, and confectionery stores.
5460 Retail bakeries.
5480 Other food stores.

Automotive dealers and service stations:
5511 New and used car dealers.
5521 Used car dealers.
5531 Auto and home supply stores.
5541 Gasoline service stations.
5580 Boat, aircraft, and other automotive dealers.

Apparel and accessory stores:
5611 Men's and boy's clothing and furnishings.
5621 Women's ready-to-wear stores.
5631 Women's accessory and specialty stores.
5651 Family clothing stores.
5661 Shoe stores.
5681 Furriers and fur shops.
5698 Other apparel and accessory stores.

Furniture, home furnishing, and equipment stores:
5712 Furniture stores.
5718 Home furnishings, except appliances.
5722 Household appliance stores.
5730 Radio, television, and music stores.

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

Miscellaneous retail stores:
5912 Drug stores and proprietary stores.
5921 Liquor stores.
5931 Used merchandise stores.
5941 Sporting goods stores and bicycle shops.
5942 Book stores.
5943 Stationery stores.
5944 Jewelry stores.
5945 Hobby, toy, and game shops.
5946 Camera and photographic supply stores.
5947 Gift, novelty, and souvenir shops.
5948 Luggage and leather goods stores.
5949 Sewing, needlework, and piece goods stores.
5961 Mail order houses.
5962 Merchandising machine operators.
5963 Direct selling organizations.
5980 Fuel and ice dealers.
5992 Florists.
5993 Cigar stores and stands.
5996 Other miscellaneous retail stores.

FINANCE, INSURANCE, AND REAL ESTATE

6000 **Banking.**

6100 **Credit agencies other than banks.**

Security, commodity brokers, dealers, exchanges and services:
6212 Security underwriting syndicates.
6218 Security brokers and dealers, except underwriting syndicates.
6299 Commodity contracts brokers and dealers; security and commodity exchanges; and allied services.

Code

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

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

SERVICES

Hotels and other lodging places:
7012 Hotels.
7013 Motels, motor hotels, and tourist courts.
7032 Sporting and recreational camps.
7033 Trailer parks and camp sites.
7089 Other lodging places.

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

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

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

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

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

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

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

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

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Form **4832**
Department of the Treasury
Internal Revenue Service

Class Life (ADR) System

▶ Attach this form to your return. ▶ See separate instructions.

1976

Page 1

Name(s) as shown on return (If consolidated return, indicate name and identifying number of electing company) | Identifying number

NOTE: By filing this form you elect, consent, and agree to apply the provisions of section 1.167(a)–11 of the regulations.

Part I Election Questions

	Yes	No
A. Did you exclude under the special 10 percent used property rule property first placed in service this taxable year?		
B. Did you exclude any other eligible property for which an election was not required or permitted? (See instruction 1)		
C. Did you allocate the unadjusted basis of a special vintage account in this taxable year? If Yes, attach a statement showing the computation and allotted basis amount.		
D. Did you change the depreciation method for any vintage account this taxable year? If Yes, attach a statement showing the account and the computation of allowable depreciation under the new method.		
E. Did you elect to compute depreciation on a composite guideline class basis in accordance with Revenue Procedure 64–21 for electric or gas utility property under section 1.167(a)–11(b)(4)(iii)? If Yes, attach a statement showing the computation.		

F. Check first-year convention adopted this taxable year: ☐ Half-year ☐ Modified half-year

Part II Asset Guideline Class Summary (See instruction 2)

a. Asset guideline class	b. Unadjusted basis at end of year	c. Asset depreciation range depreciation this year	d. Reserve for depreciation at end of year (Do not include first-year depreciation under section 179)	e. Excess of reserves for section 1245 accounts includable in income under section 1.167(a)–11(d)(3)(ix): (1) Section 1245 gain	(2) Other gain
Totals ▶ Enter totals from columns b and c on appropriate lines of depreciation schedule of your tax return. ▶ Enter totals from columns e(1) and e(2) on appropriate lines of Form 4797.					

Total additional first-year depreciation from Part III, column c. Enter here and include on additional first-year depreciation line of depreciation schedule in tax return . . . .

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Form 4832 (1976) Page 2

Identifying number

Part III Depreciation (Furnish the following information by individual accounts for assets placed in service this taxable year)

	a. Asset guideline class (See instruction 3)	b. Unadjusted basis: (1) Assets placed in service first half of this taxable year	(2) Assets placed in service second half of this taxable year	c. Additional first-year depreciation	d. Gross salvage value (before application of section 167(f))	e. Period (years)	f. Method	g. Depreciation for this taxable year
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35								
36								
Totals								

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Part IV Treatment of Repair, Maintenance, Rehabilitation or Improvement of Property — Identifying number

	(A)	(B)	(C)
1 Enter asset guideline class number for each class			
Unadjusted basis of pre-1971 assets not retired:			
2 Beginning of taxable year			
3 End of taxable year			
4 Average of line 1 and 2			
Unadjusted basis of assets placed in service subsequent to 1970 and not retired:			
5 Beginning of taxable year			
6 End of taxable year			
7 Average of line 5 and line 6			
8 Total of line 4 and line 7			
9 Repair allowance percentage			
10 Repair allowance (line 8 multiplied by line 9)			
11 Total repair, maintenance, rehabilitation and improvement expenditures paid or incurred during the taxable year (do not include excluded additions)			
12 Deductible repair allowance (line 11 not to exceed line 10)			
13 Capitalized property improvements (line 11 less line 12)			
14 Total of capitalized excluded additions			

Part V Asset Retirements (See instruction 5)

	a. Asset guideline class	b. Original unadjusted basis of asset guideline class	c. Unadjusted basis of assets retired during this taxable year	d. Unadjusted basis of assets retired in prior taxable years	e. Gross salvage value (original estimate)	f. Proceeds
Assets Placed in Service During 1971						
	Totals for 1971					
Assets Placed in Service During 1972						
	Totals for 1972					

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Form 4832 (1976) Page 4

Part V Asset Retirements—continued

	a. Asset guideline class	b. Original unadjusted basis of asset guideline class	c. Unadjusted basis of assets retired during this taxable year	d. Unadjusted basis of assets retired in prior taxable years	e. Gross salvage value (original estimate)	f. Proceeds
Assets Placed in Service During 1973						
	Totals for 1973					
Assets Placed in Service During 1974						
	Totals for 1974					
Assets Placed in Service During 1975						
	Totals for 1975					
Assets Placed in Service During 1976						
	Totals for 1976					

U.S. GOVERNMENT PRINTING OFFICE 1976—218-164

c70—218-164-1

1976 Department of the Treasury
Internal Revenue Service

Instructions for Form 4832

Class Life (ADR) System

In General.—The Class Life (ADR) System is an optional method you may elect for determining a reasonable depreciation allowance for designated classes of assets you first placed in service after December 31, 1970.

To make such an election, file Form 4832 with your return for the taxable year in which you first place eligible property in service. You may not revoke your election or modify it later for any property included in it.

You must establish "vintage accounts" for all eligible property included in your election. Determine the allowance for depreciation of property included in a vintage account for the first and all subsequent taxable years on the basis of the asset depreciation period and the first-year convention specified in your election for the first taxable year.

There are special provisions for treatment of salvage value, retirements, and the cost of the repair, maintenance, rehabilitation and improvement of property. If you elect the Class Life (ADR) System, you must apply all its provisions, including the information filing requirements established by the income tax regulations, as reflected on Form 4832.

1. Eligible Property and Exclusions.—As a general rule, you must include in your election all eligible property you first placed in service during the taxable year. However, there are exceptions that permit exclusion of some property. For example, under certain circumstances you may exclude used property, property subject to amortization, as well as certain other types of property. (See section 1.167(a)–11 of the Income Tax Regulations.)

2. Part II—Asset Guideline Class Summary.—Complete this part to furnish a cumulative summary of all eligible property for which you have made or are making an election. Complete columns a through e to provide a summary by asset guideline class, including all vintage accounts, for which you have made an election in a prior year or the current year.

3. Part III — Depreciation. — Complete this part to show the eligible property for which you are electing the Class Life (ADR) System for the current year. List in column a the asset guideline class for each asset account you established during the taxable year for assets included in your current year election. If you use item accounts for similar assets in the same asset guideline class which have the same asset depreciation period and method, you may group them by asset guideline class in Part III. However, you must nevertheless apply the provisions of section 1.167(a)–11 to the separate accounts and maintain records to show you have done so.

4. Part IV—Repairs.—In general, you may elect to apply the "asset guideline class repair allowance" percentages set forth in Revenue Procedure 72–10, as supplemented and revised, to repair allowance property in any taxable year ending after December 31, 1970, for which you elect the Class Life (ADR) System. You may apply your election to repair allowance property in one asset guideline class and not in another, but you may not do so unless you have elected to use the Class Life (ADR) System for eligible property placed in service that year. "Repair allowance property" means all eligible property, determined without regard to whether you first placed it in service before or after December 31, 1970, in an asset guideline class for which a repair allowance percentage is in effect for the taxable year.

Enter the information for Part IV, columns (A) through (C), according to each asset guideline class for which you elect the repair allowance.

5. Part V—Asset Retirements.—Enter information requested in columns a through f by asset guideline class. Combine all accounts of the same vintage within the same asset guideline class as one line item. Continue to report each such vintage as part of the total for that asset guideline class until you retire the last asset of that vintage and class. If there is no retirement of a vintage asset guideline class during the year, enter zero in column c.

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Section 6

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*Asterisk denotes textual reference

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