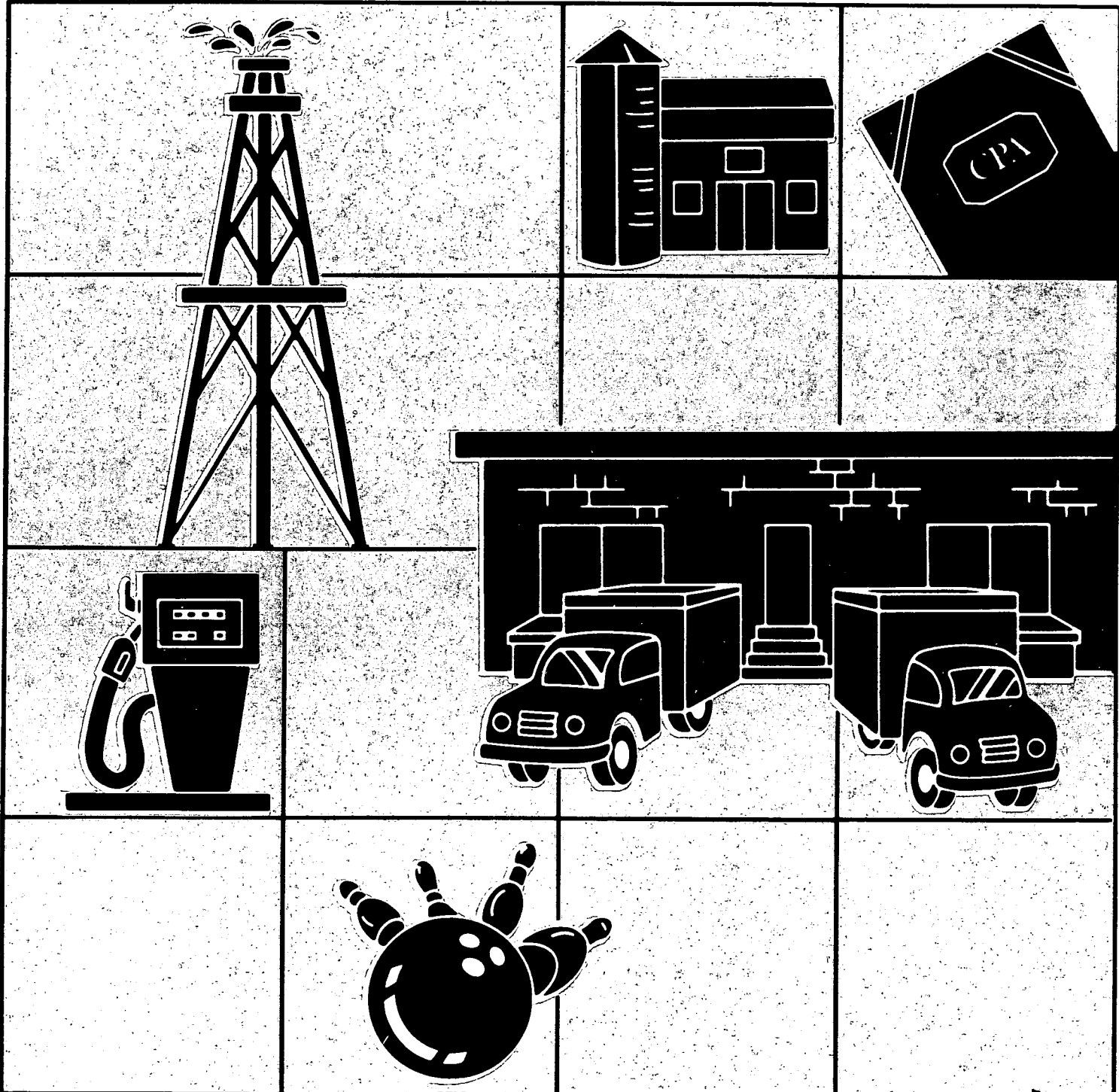


# 1977

## Statistics of Income

# Partnership Returns



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# 1977

## Statistics of Income

# Partnership Returns

Publication 369 (4-81)

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This report was prepared in the Statistics Division by George Justice, William Mudd, and Edith Wells of the Business and Pension Statistics Section, Statistics of Income Branch II, under the direction of John DiPaolo and Jack Blacksin. Major contributors included Richard Ensslen, Sandra McDowell, and James Jones, who were responsible for coordinating the data processing and systems design with the Data Center in Detroit, Michigan; Homer Jones, Paul McMahon, and James Harte who designed the statistical sample, and provided mathematical support; and Robert Clark and Vergie Mose, who wrote the manual processing instructions. Other contributors included: Elnora Mason and Victoria Pazulski (data verification); Ruth Wise (copy design and preparation); Lois Mills, Mary Haigler, and Cathy Robinson (manuscript typing); Antonio Sanchez and Rosemary Senneff (publishing services); and John Witschie (chart and cover design).

Designation and selection of returns for the partnership sample were performed by each of the ten Internal Revenue Service Centers, while the manual processing of the data was performed at the Detroit Data Center, under the direction of Lillie Norman and Rebecca Adaskin. Joseph St. John and James Bahnke of the Data Center developed the computer systems design and conducted the computer processing.

The Statistics Division extends a special thanks to Mr. Witschie and Mrs. Adaskin, both of whom recently retired after many years of service in the Statistics of Income programs. Mr. Witschie worked in the Internal Revenue Service for 34 years and Mrs. Adaskin for 21 years.

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

### Suggested Citation

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Partnership Returns  
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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

February 23, 1981

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

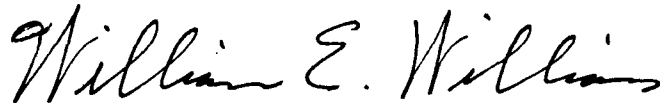
Dear Mr. Secretary:

As requested by section 6108 of the Internal Revenue Code, we have prepared for publication the complete report, Statistics of Income--1977, Partnership Returns. This report represents income and financial data based on samples of returns of partnerships with accounting periods ended July 1977 through June 1978. This report replaces the partnership section of Statistics of Income, Business Income Tax Returns, which was published in preceding years.

Classification of the data by industry and by measures of business size are regular features of partnership data published in Statistics of Income reports. Included this year are data on the investment credit, new jobs credit, and limited partnerships.

With kind regards,

Sincerely,



Acting Commissioner

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Tables 1 and 2 present the basic income and deduction data classified by industry. Table 1 displays the industry classification at the finest level of detail, but only shows selected income and deduction items. Table 2 presents all income and deduction items, but for broader industry groupings.

Table 3 shows selected data by size of business receipts and industries.

Tables 4 and 5 present selected items by states and industries. Table 4 displays data only for the larger states. Table 5 contains data for all states, but shows less industry detail than Table 4.

Table 6 presents total assets and all income and deduction items, classified by industrial divisions and by size of total assets.

Table 7 contains selected statistics on limited partnerships, by industrial divisions.

Table 8 presents data concerning partnership payments to retirement plans of employees and of partners. The data are classified by industries and by size of business receipts.

Table 9 shows the number of partnerships cross-classified by size of business receipts and size of total assets. The figures are shown by industrial division.

Tables 10 and 11 contain statistics on partnership investment in property that qualifies for investment credit. Table 10 contains data on new and used property and qualified progress expenditures, by industries. Table 11 presents data on new and used property, but not qualified progress expenditures, by industries and size of business receipts.

Table 12 and 13 show data on partnerships with new jobs credit items. In Table 12 the data are classified by industries and in Table 13 by size of business receipts.

# Section 1

# Introduction and Summary

The statistics in this report are estimates derived from a stratified probability sample of the 1.2 million partnership returns filed for the 1977 Income Year. This report is organized into six sections. Section 1 is an introduction and summary. In Section 2, the sampling methodology is described and limitations of the data are discussed. Section 3 consists of tabulations. Section 4 contains an explanation of the terms used. Sections 5 and 6 consist of background material on the industrial classifications employed and on the return forms and instructions.

## Partnerships Studied

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

Not all partnership business activity for income year 1977 is represented in the present statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partnership's income statement. They were reportable only on the partners' returns (although not always identifiable as such) and thus are not included here. These statistics also do not include 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 can elect, under Code section 761, not to be considered as partnerships. The partners in such an agreement report their share of the business income and deductions on their own returns, and no return is filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

## Changes in Law

The following law changes affected the comparability of statistics in this report with those for prior years.

Unemployment taxes. The FUTA (Federal Unemployment Tax Act) rate for Calendar Year 1977 was increased from 3.2 percent to 3.4 percent on the first \$4,200 of wages paid to each employee during the calendar

year. The Federal unemployment tax was imposed solely on the employer; it could not be collected or deducted from the wages of the employee. In the statistics, it would generally be included in the "taxes paid" deduction.

Social security (FICA) tax. The limit on the amount of wages subject to social security tax was increased from \$15,300 for 1976 to \$16,500 for 1977. A 5.85 percent tax rate applied to wages paid in 1976 and 1977. The employer matched the tax withheld from the employee's wages. In the statistics, as with the FUTA tax, the employer's portion of the FICA tax would generally be included in the "taxes paid" deduction.

Standard mileage rate. The standard mileage rate used to determine deductible costs of operating an automobile or truck for business purposes was increased from 15 cents to 17 cents a mile for the first 15,000 miles of business usage each year. A rate of 10 cents a mile, unchanged from 1976, applied for each additional business mile.

Expenses for the removal of architectural and transportation barriers to the handicapped and elderly. For tax years beginning after 1976 and before 1980, a business could elect to deduct rather than depreciate the expenses for the removal of existing architectural and transportation barriers to the handicapped and elderly. The maximum deduction available was \$25,000 per year.

New jobs tax credit. The Tax Reduction and Simplification Act of 1977 created a new credit against income tax which provided employers with a tax incentive to create new jobs. Generally, an employer was entitled to a credit of up to \$100,000 for increases in the unemployment insurance wages paid to employees. The partnership did not claim the credit itself, but apportioned its credit, called the "tentative" new jobs credit, to the partners. Each of the partners computed the final amount of new jobs credit and used it to reduce his income tax liability. The partnership was required to reduce its deduction for salaries and wages by the amount of its tentative credit. For a detailed description of this credit, see Section 4, Explanation of Terms.

## Overall Results for 1977

The number of active partnerships increased in 1977 by 5.2 percent, as shown in Figure A. There was an even greater increase in partnership activity as measured in monetary terms. Total receipts rose by 12.4 percent and total deductions by 11.4 percent. Net income (less deficit) increased by 27.9 percent.

The amount of partnership net income (less deficit) is reported as \$13.3 billion in both this publication and Statistics of Income--1977, Individual Income Tax Returns (more precisely, \$13,264,168,000 and \$13,313,657,000, respectively). However, the two publications show different amounts

Figure A.--Selected Items for Partnerships, 1976 and 1977

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

Item	1976	1977	Change, 1976 to 1977	
			Number or amount	Percent
	(1)	(2)	(3)	(4)
Number of partnerships, total.....	1,153,784	1,214,994	61,210	5.3
Inactive partnerships <sup>1</sup> .....	57,343	61,596	4,253	7.4
Active partnerships.....	1,096,441	1,153,398	56,957	5.2
Total receipts.....	160.9	180.8	19.9	12.4
Total deductions.....	150.5	167.6	17.1	11.4
Cost of sales and operations.....	68.5	75.9	7.4	10.8
Depreciation.....	11.1	12.3	1.2	10.8
Payroll.....	18.9	20.0	1.1	5.8
Net income (less deficit).....	10.4	13.3	2.9	27.9
Net income.....	24.9	28.9	4.0	16.1
Deficit.....	14.5	15.7	1.2	8.3

<sup>1</sup>Includes amended and duplicate returns.

of the components of net income (less deficit). In this book net income is shown as \$28.9 billion, while in Individual Income Tax Returns the amount is \$23.4 billion. In this book deficit is reported as \$15.7 billion and in Individual Income Tax Returns as \$10.1 billion. A number of reasons may account for differences between figures in the two publications. Some of these reasons are as follows.

First, not all partners are individuals. Some partners are corporations, estates, trusts, and other partnerships, and these entities receive a portion of the overall partnership profits and losses.

Secondly, partnership net profit and net loss reported on individual income tax returns include guaranteed payments to partners of salaries and interest, as well as partnership net income and deficit as reported on the partnership returns. Thirdly, the accounting period used by partnerships does not always coincide with the accounting periods used by the partners. Finally, individuals who are partners in more than one partnership may combine profits from one with losses from the other, thereby cancelling out an amount of each.



## Section 2

## Description of the Sample and Limitations of the Data

### Sample Selection

The data presented in this report are estimates based on stratified systematic samples of Form 1065, Partnership Returns of Income, filed for Income Year 1977. The sample was selected before audit.

The returns were stratified into sample classes by computer, based upon (1) the principal business activity and (2) the size of gross receipts, total income or loss, and total assets. Returns were selected from the various sample strata at rates ranging from 0.7 percent to 100 percent. Within each stratum, returns were selected based upon the ending digits of the return's Employer Identification Number.

Amended and tentative returns were excluded from the sampling procedure because another return filed by the same partnership was subjected to sampling. Duplicate returns, which resulted when two or more partners filed a return for the same partnership, as well as returns of inactive partnerships, were sampled but not included in the tabulations (other than Figures A and B) presented in this report. As Figure A indicates, there was an estimated total of 61,596 inactive, amended, and duplicate returns filed.

As indicated in Figure B, this procedure yielded a sample of 43,147 returns out of a population of 1,214,994 returns.

Figure B.--Partnerships: Number of Returns in the Population and Sample, 1977

Description of the sample strata	Number of returns	
	Population	Sample
Total.....	1,214,994	43,147
Returns with primary business activity code 6511 <sup>1</sup> , total.....	285,648	7,498
<u>Net receipts and total income or deficit</u> <u>Total assets</u>		
Both under \$200,000.....	Not reported or under \$100,000.....	144,420          997
Both under \$200,000.....	\$100,000 under \$1,000,000.....	109,264         2,163
Both under \$1,000,000 and at least one \$200,000 or more.....	Under \$1,000,000.....	2,395           76
Both under \$1,000,000.....	\$1,000,000 under \$5,000,000.....	25,275         2,045
Both under \$5,000,000 and at least one \$1,000,000 or more.....	Under \$5,000,000.....	462             89
Both under \$5,000,000.....	\$5,000,000 under \$25,000,000.....	3,493          1,789
Both under \$5,000,000.....	\$25,000,000 or more.....	339             339
At least one \$5,000,000 or more..... or Any amount.....		
Returns with primary business activity codes other than 6511, total.....	922,149	35,201
<u>Net receipts and total income or deficit</u> <u>Total assets</u>		
Both under \$200,000.....	Not reported or under \$100,000.....	685,345         8,854
Both under \$200,000.....	\$100,000 under \$1,000,000.....	104,716         4,585
Both under \$1,000,000 and at least one \$200,000 or more.....	Under \$1,000,000.....	97,834         7,870
Both under \$1,000,000.....	\$1,000,000 under \$5,000,000.....	13,687         2,737
Both under \$5,000,000 and at least one \$1,000,000 or more.....	Under \$5,000,000.....	15,112         5,700
Both under \$5,000,000.....	\$5,000,000 under \$25,000,000.....	2,473          2,473
Both under \$5,000,000.....	\$25,000,000 or more.....	2,982          2,982
At least one \$5,000,000 or more..... or Any amount.....		
Returns sampled in 1977 <sup>2</sup> .....	7,197	448

<sup>1</sup>Primary business activity code 6511 is defined as: real estate operators (except developers) and lessors of buildings.

<sup>2</sup>These returns were sampled at rates applicable during calendar year 1977 and, in general, had accounting periods which ended July through November 1977.

Method of Estimation

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

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

Whenever a weighted frequency is less than 3, the estimate is combined or deleted in order to avoid disclosure of information about specific partnerships. These combinations and deletions are indicated by a double asterisk (\*\*). In all other cases, an estimate based on less than 10 returns is considered unreliable and is indicated by a single asterisk (\*) to the left of the data item.

A dash in place of a frequency or amount estimate indicates that no return in the sample had that characteristic. A dash in place of a coefficient of variation for which an estimate is shown indicates that all returns with that characteristic were selected at the 100 percent rate.

Sampling Variability

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

The coefficient of variation (cv) is the standard error of the estimate expressed as a percent of the estimate. For this report coefficients of variation were computed using a sum of squares formula for selected frequency and amount estimates and appear in tables 1, 3, and 5.

Figure C provides upper limit coefficients of variation to be used when computed coefficients are not available. These upper limit coefficients of variation are applicable to frequencies only, and are meant as a general guide to the reliability of the data.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. For example, in Table 5, column 1, the total number of partnerships in Delaware is shown as 2,439. Column 10 shows a coefficient of variation,  $cv(X)$ , of 5.0 percent for this number. The standard error of the estimate,  $se(X)$ , is needed to construct the interval estimate and is the product of the estimate and its coefficient of variation:

$$\begin{aligned} se(X) &= x \cdot cv(X) \\ &= (2,439 \text{ partnerships}) \cdot (0.05) \\ &= 122 \text{ partnerships.} \end{aligned}$$

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

$$(x - se(X)) \leq Y \leq (x + se(X)),$$

with 68 percent confidence, where  $Y$  is the population value estimated by  $X$ . Based on this data, the interval estimate is from (2,439 - 122) partnerships = 2,317 partnerships to (2,439 + 122) partnerships = 2,561 partnerships. A conclusion that the average estimate of the number of partnerships lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the  $se(X)$  value by two. (For this data the resulting interval would be from 2,195 partnerships to 2,683 partnerships). The formula would be:

$$(x - 2 \ se(X)) \leq Y \leq (x + 2 \ se(X))$$

with 95 percent confidence.

Figure C.--Estimated Numbers of Returns for Selected Upper Limit Coefficients of Variation, 1977

Partnerships	Coefficient of variation (Percent)
580	50
1,600	30
3,600	20
14,400	10
57,600	5
360,000	2

Industrial Classification

Every partnership business return in the statistical sample was assigned to a single industry class, even though the partnership may have been engaged in more than one kind of industrial activity. The industry groups used were based on the Standard Industrial Classification Manual, 1972 edition, issued 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 in the sample were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the industry, the following factors were considered: the partnership's description of its business activity and principal product or service; the code entered on the return by the partnership to describe its principal business activity; the sources of the taxpayer's income; the nature of the expenses; and, where necessary, information from various reference books.

The fact that a partnership was in all cases assigned to a single industry group constitutes a limitation of the data. Some partnerships are engaged in more than one type of business activity, so there are some data in the partnership industry groups that are not really related to the industrial activity under which they are shown.

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

Changes to the industry classification for partnerships from 1976 are summarized below:

<u>1976 Industry</u>	<u>1977 Industry</u>
Building materials and supply stores	Lumber and other building materials dealers Paint, glass, and wallpaper stores
Miscellaneous supply stores	Dairy product stores Miscellaneous food stores
Motor vehicle dealers - new and used cars	Motor vehicle dealers - new car dealers (franchised)
Miscellaneous aircraft, marine and automotive	Boat dealers Recreational vehicle dealers Motorcycle dealers Miscellaneous aircraft and automotive dealers
Apparel and accessory stores, not elsewhere classified	Children's and infant wear stores Apparel and accessory stores, not elsewhere classified
Home furnishings and equipment stores, except appliances	Floor covering stores Drapery, curtain, and upholstery stores Home furnishings and equipment stores, except appliances
Radio, television, and music stores	Radio and television stores Music stores
Fuel and ice dealers	Fuel and ice dealers except fuel oil dealers and bottled gas dealers Fuel oil dealers Liquefied petroleum gas (bottled gas) dealers
Other miscellaneous retail stores	News dealers and newsstands Other miscellaneous retail stores
Other lodging places	Rooming and boarding houses Organizational hotels and lodging houses, on a membership basis

### State Classification

Partnerships were classified into states according to the mailing address shown on the return form. The mailing address usually included the state where the partnership conducted its business. However, some partnerships may have used other addresses, such as business offices or private residences of the partners, the office of the practitioners who prepared their returns, or post office boxes. The geographic data are subject to limitations to the extent 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 of some of the larger partnerships, or those engaged in particular industrial activities (such as security dealers), or those whose mailing address represented merely the location of the office where their books of accounts were maintained.

The sample of partnership returns was designed to yield national rather than state statistics, so reliable state estimates are not available for many industry classes. For the less populated states shown in table 5, it was possible to show only a few broad industry groupings. To increase the reliability of the state estimates, separate weighting factors were computed for each Internal Revenue district. (Internal Revenue district boundaries were usually coterminous with those of states, although some of the larger states contained more than one district.) However, use of these separate weights resulted in U.S. totals in the state tables that differ slightly from the grand totals in other tables.

### Other Data Limitations

Various techniques were used to control and improve the quality of the data during the processing stages. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference to other entries on the return or accompanying schedules and to adjust data to achieve consistency in statistical definitions. The quality of the editing was controlled by means of a continuous subsampling verification system at the Data Center which resulted in 17.2 percent of the documents being reviewed and all errors found in the review being corrected. In addition, the Statistics Division in the National Office independently reprocessed approximately one half of one percent of the returns processed in the Data Center to evaluate the quality of the editing after verification and to determine the Data Center adherence to the processing instructions. Results showed that 99.8 percent of the codes and 98.2 percent of the money amounts were entered correctly. No discernable pattern was found in the errors uncovered. Continuous communication was maintained with the Data Center regarding errors detected and through a problem referral system such errors were resolved. Transcription of the data was subjected to 100 percent verification.

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

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Table 1—Partners, Receipts, Selected Deductions, and Net Income by Industry—Continued

[All figures are estimates based on samples—coefficients of variation (percentages)]<sup>1</sup>

Industry	Partnerships with and without net income—Continued										
	Number of—				Business receipts <sup>2</sup>	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Deficit
	Partnerships		Partners								
	Total	Limited	Total	Limited							
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	
All industries	0.2	2.2	5.5	4.0	0.6	0.8	0.8	0.8	0.7	1.8	2.8
All nonfarm industries	0.3	2.2	5.8	4.1	0.4	0.8	0.9	0.8	0.6	1.9	3.0
Agriculture, forestry, and fishing	2.1	11.1	2.9	12.5	3.4	3.3	3.4	4.0	4.5	8.8	4.7
Farms	2.3	11.7	3.2	13.0	3.9	3.5	3.6	4.1	5.2	9.7	4.9
Field crop	3.8	21.6	5.1	13.1	5.4	5.9	5.5	6.8	7.3	14.4	8.6
Vegetable and melon	14.6	—	17.7	—	16.4	23.4	18.7	35.1	21.5	39.4	35.0
Fruit and tree nut	8.0	20.3	10.8	20.6	9.0	9.0	9.5	10.6	12.9	40.0	12.1
Horticultural specialty	17.3	—	21.8	—	22.3	22.2	21.9	28.6	20.8	39.2	31.9
Beef cattle feedlots	20.8	54.3	22.3	60.0	18.6	22.2	24.4	32.3	23.2	47.0	28.6
Beef cattle, except feedlots	5.1	32.0	7.2	39.8	11.9	6.8	7.7	7.9	7.9	15.8	8.9
Hogs, sheep, and goats	10.8	—	11.3	—	14.2	17.2	17.6	17.2	19.1	36.1	21.0
Dairy farms	6.7	43.0	7.3	39.7	9.0	8.3	11.4	11.1	11.4	21.8	16.5
Poultry and eggs	20.4	—	15.0	—	16.7	26.8	25.8	32.1	25.9	—	31.8
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—
Animal specialty	20.8	—	22.3	—	42.2	34.2	36.6	41.3	—	—	45.0
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—
Agricultural services	7.6	46.1	8.0	40.0	6.0	9.4	10.8	23.8	10.1	21.3	22.0
Veterinary services	20.2	—	19.3	—	17.0	24.1	20.7	27.1	18.0	—	96.1
Livestock breeding	25.3	—	25.6	—	33.5	28.9	29.9	38.1	37.3	—	33.2
Animal services, except livestock breeding and veterinary	29.2	—	29.4	—	23.0	39.7	40.2	36.7	43.3	—	41.1
Landscape and horticultural services	13.6	—	13.6	—	15.2	18.6	18.2	23.3	20.3	39.5	45.0
Other agricultural services	12.0	—	13.5	—	7.5	12.3	17.1	33.4	14.9	25.1	37.4
Forestry	16.4	—	21.0	—	13.5	16.9	18.1	14.2	17.9	—	26.2
Fishing, hunting, and trapping	18.8	—	18.4	—	15.9	17.7	21.0	21.8	19.5	27.7	34.6
Mining	5.1	9.8	9.3	13.9	1.9	2.7	2.6	5.2	4.3	14.5	13.7
Metal mining	29.3	53.8	47.7	65.3	4.3	6.8	4.8	3.0	9.0	—	14.2
Coal mining	15.3	26.2	20.4	26.4	4.6	6.6	3.6	16.0	8.4	25.7	11.7
Oil and gas extraction	5.7	10.8	10.0	14.8	2.3	3.4	3.9	5.0	5.7	20.2	16.3
Nonmetallic minerals, except fuels	21.9	—	20.9	—	8.1	9.3	13.1	28.9	13.8	26.3	14.0
Construction	2.9	16.6	3.0	18.6	1.6	3.0	2.9	4.0	2.6	6.8	16.9
General building contractors and operative builders	4.9	20.6	4.9	20.9	2.3	6.4	4.9	5.2	3.9	10.4	8.7
General building contractors	5.0	24.4	5.0	25.1	2.5	6.9	5.6	6.5	4.1	10.9	8.5
Operative builders	17.9	26.4	18.9	17.1	4.4	13.8	9.3	8.7	11.9	21.8	19.6
Heavy construction contractors	12.1	—	11.8	—	3.2	4.0	6.4	5.2	4.5	20.8	6.9
Highway and street construction	20.0	—	19.9	—	5.3	9.8	8.9	12.1	8.2	42.7	31.4
Heavy construction, except highway	15.1	—	14.5	—	3.9	4.4	8.5	5.6	5.3	20.1	3.3
Special trade contractors	3.9	25.4	4.1	32.6	3.5	5.9	4.5	7.4	4.6	9.3	46.7
Plumbing, heating, and air conditioning	10.6	—	12.3	—	8.2	11.6	11.1	15.2	10.0	20.8	23.8
Painting, paper hanging, and decorating	12.3	—	12.4	—	14.6	21.0	18.1	33.8	20.5	39.8	51.2
Electrical work	15.2	—	15.1	—	9.9	16.1	12.5	21.8	11.2	24.0	34.7
Masonry, stonework, tile setting, and plastering	10.0	—	10.0	—	10.2	15.8	11.9	17.3	12.0	24.4	33.4
Carpentering and flooring	10.4	—	10.9	—	10.6	16.5	13.3	23.3	13.4	26.5	38.4
Roofing and sheet metal work	16.7	—	17.3	—	13.9	22.3	16.3	24.0	18.5	32.1	41.6
Concrete work	19.8	—	19.9	—	14.3	19.3	16.5	23.4	18.1	42.4	49.1
Water well drilling	22.8	—	21.7	—	19.7	23.6	25.9	24.0	34.6	34.2	47.6
Miscellaneous special trade contractors	8.1	—	8.2	—	6.9	11.2	9.2	13.6	10.0	19.0	55.5
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	4.6	26.6	4.7	23.9	1.9	2.6	3.8	3.4	3.3	7.6	3.6
Food and kindred products	17.8	84.2	13.9	12.3	4.8	7.6	6.0	10.4	7.0	13.7	9.4
Textile mill products	33.4	—	30.5	—	13.6	15.9	14.7	14.0	15.2	36.9	51.1
Apparel and other textile products	19.5	—	19.9	—	8.9	18.9	16.5	22.3	12.5	26.8	33.3
Lumber and wood products, except furniture	11.2	42.0	11.5	26.6	4.4	8.4	7.2	5.5	5.0	17.3	18.5
Furniture and fixtures	20.1	—	19.8	—	14.4	17.9	18.6	24.2	18.6	54.2	65.3
Printing, publishing, and allied industries	11.5	48.2	12.0	40.9	13.3	24.3	20.7	43.2	18.2	20.7	29.7
Chemicals and allied products	33.7	—	31.0	—	1.5	0.3	1.9	0.2	3.2	—	0.1
Leather and leather products	42.6	—	43.0	—	22.0	29.7	33.4	—	32.0	—	99.3
Stone, clay, and glass products	21.0	—	19.0	—	10.9	12.4	14.8	15.2	13.8	18.3	26.3
Primary metal industries	41.4	—	38.2	—	4.6	1.8	3.7	2.2	7.2	—	0.4
Fabricated metal products	16.1	—	14.9	—	7.4	9.1	9.2	15.1	9.8	23.3	36.8
Machinery, except electrical	21.3	—	21.0	—	7.0	9.0	13.9	5.6	7.5	40.8	2.2
Electrical and electronic equipment	25.1	—	31.7	—	20.1	42.0	23.5	37.7	26.8	—	46.4
Transportation equipment	40.6	—	40.8	—	23.7	32.2	21.2	47.1	26.3	—	65.7
Other manufacturing industries	11.0	62.9	11.5	54.9	4.7	5.7	10.1	10.4	7.7	15.9	6.0
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	6.0	22.2	6.1	21.7	2.9	2.6	5.0	5.0	5.5	14.1	3.3
Local and interurban passenger transit	27.5	—	28.1	—	25.3	35.3	41.7	44.1	30.7	—	68.9
Taxicabs	34.2	—	33.9	—	35.6	—	—	—	—	—	75.2
Other passenger transportation	—	—	—	—	—	—	—	—	—	—	—
Trucking and warehousing	8.3	—	8.2	—	6.3	8.0	7.8	15.6	8.7	19.1	19.7
Trucking, local and long distance	8.7	—	8.7	—	7.0	8.5	8.6	11.7	10.0	19.9	21.9
Public warehousing and trucking terminals	21.7	—	21.6	—	13.9	23.5	17.0	43.1	17.0	—	34.4
Water transportation	19.6	60.7	17.1	48.7	7.5	4.3	16.4	6.0	23.1	—	5.4
Air transportation	31.4	—	33.7	—	21.7	34.4	32.9	43.3	—	—	39.4
Transportation services	16.7	—	16.0	—	2.9	3.3	13.7	7.6	8.5	39.1	12.7
Passenger transportation arrangement	21.9	—	22.3	—	5.6	5.3	21.2	8.5	27.0	47.4	39.2
Freight transportation arrangement	63.7	—	62.3	—	3.6	1.7	—	—	4.8	—	(*)
Other transportation services	28.2	—	24.1	—	3.7	4.5	25.6	15.8	24.3	—	18.3
Communication	22.5	40.5	22.2	29.8	8.1	9.8	10.1	17.7	11.5	32.5	17.9
Electric and gas services	35.5	—	36.0	—	17.9	2.4	4.6	6.2	47.7	—	0.9
Sanitary services	21.0	—	20.6	—	17.9	16.0	14.7	15.8	22.6	36.6	10.7

Footnotes at end of table





Table 1—Partners, Receipts, Selected Deductions, and Net Income by Industry—Continued

[All figures are estimates based on samples—coefficients of variation (percentages)]

Industry	Partnerships with and without net income—Continued										
	Number of—				Business receipts <sup>1</sup>	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Deficit
	Partnerships		Partners								
	Total	Limited	Total	Limited	(16)	(17)	(18)	(19)	(20)	(21)	(22)
Finance, insurance, and real estate	0.7	2.6	8.6	4.4	1.1	1.1	1.4	0.9	2.1	3.9	1.8
Finance	2.4	5.3	3.9	9.9	1.4	15.5	5.0	2.6	2.7	4.9	5.6
Banking and miscellaneous finance	33.9	—	24.7	—	21.7	33.5	5.2	5.8	—	—	51.2
Credit agencies other than banks	17.0	49.9	16.5	55.7	15.3	40.0	21.7	16.3	24.8	36.2	32.6
Security, commodity brokers, and services	14.7	27.9	24.3	59.8	0.8	4.2	4.5	0.4	2.3	4.6	8.1
Security underwriting syndicates	9.9	—	2.3	—	0.9	—	—	—	—	—	0.8
Security brokers and dealers, except underwriting syndicates	21.0	30.2	9.3	31.1	1.3	3.3	4.7	0.3	2.3	4.8	10.4
Commodity contracts brokers, exchanges, and services	30.3	59.3	65.0	77.4	2.0	5.0	11.6	16.4	7.7	7.7	8.6
Holding and investment companies	2.4	5.4	4.0	10.2	3.0	17.1	7.8	4.8	19.5	11.1	6.2
Investment clubs	8.5	32.5	10.7	39.5	26.4	—	37.9	35.5	—	—	47.4
Common trust funds	10.5	38.4	6.0	8.3	4.4	—	16.7	38.8	—	—	37.4
Other holding and investment companies	2.6	5.5	6.0	10.7	3.9	17.2	7.9	4.8	20.1	13.1	6.3
Insurance agents, brokers, and service	8.2	—	11.0	—	3.3	9.6	6.1	16.3	7.3	16.6	15.2
Real estate	0.8	3.0	14.2	3.7	1.0	1.1	1.4	1.0	2.8	6.0	1.7
Operators and lessors of buildings	0.8	—	16.5	3.4	1.2	—	1.5	1.1	3.1	6.1	1.6
Lessors, other than buildings	4.9	13.8	6.1	16.2	6.5	8.0	7.9	9.4	14.6	34.7	9.1
Real estate agents, brokers, and managers	6.1	14.8	7.8	20.2	5.2	9.7	7.1	7.0	10.3	19.1	14.1
Title abstract companies	40.1	—	40.9	—	—	—	—	—	—	—	68.1
Subdividers and developers, except cemeteries	5.0	11.2	12.8	32.6	2.5	5.9	3.5	2.9	3.6	11.5	5.1
Cemetery subdividers and developers	—	—	—	—	—	—	—	—	—	—	—
Combined real estate, insurance, loans, law offices	43.9	—	46.8	—	—	—	—	—	—	—	5.9
Services	1.4	6.5	4.8	8.1	79.5	2.3	1.2	2.0	1.0	3.4	3.6
Hotels and other lodging places	5.8	10.0	7.4	14.1	2.7	2.8	3.0	2.9	3.1	9.7	6.3
Hotels	15.9	26.7	16.2	25.5	3.2	3.4	3.9	4.0	3.9	16.0	9.8
Motels, motor hotels, and tourist courts	7.4	11.5	10.7	20.2	4.3	4.4	4.5	4.5	4.9	13.9	8.5
Rooming and boarding houses	—	—	—	—	—	—	—	—	—	—	—
Sporting and recreational camps	31.2	—	30.7	—	38.4	35.4	33.8	31.5	—	—	39.5
Trailer parks and camp sites	12.5	22.7	12.6	27.0	11.5	11.2	14.1	11.8	14.4	26.1	16.9
Organizational hotels and lodging houses, on a membership basis	36.3	—	30.2	—	34.0	28.4	27.3	30.4	54.4	—	27.5
Personal services	5.5	37.2	6.7	53.4	6.3	9.0	7.4	10.7	8.5	15.7	14.1
Coin-operated laundries and dry cleaning	14.6	—	15.1	—	15.7	21.4	17.9	25.3	18.5	37.4	32.0
Other laundry, cleaning, and garment services	13.3	—	19.4	—	13.8	18.7	14.0	20.2	14.6	33.9	24.2
Photographic studios, portrait	21.1	—	21.4	—	23.2	25.7	23.9	34.2	27.5	—	36.4
Beauty shops	10.3	—	11.2	—	14.2	16.2	16.4	22.9	17.5	36.0	37.9
Barber shops	18.3	—	18.9	—	27.7	32.8	36.2	—	41.0	41.9	54.4
Shoe repair and hat cleaning shops	—	—	—	—	—	—	—	—	—	—	—
Funeral service and crematories	16.0	—	15.8	—	13.4	17.5	17.0	24.1	16.5	24.6	39.9
Miscellaneous personal services	17.4	—	25.5	—	21.4	35.6	27.3	32.1	30.1	—	35.9
Business services	4.1	12.1	7.4	17.2	3.6	4.2	8.8	3.9	6.4	11.8	6.5
Advertising	16.3	—	49.0	—	14.7	11.0	19.1	13.4	20.1	24.6	24.5
Services to buildings	14.7	—	15.1	—	15.3	25.9	17.2	31.3	17.9	43.4	50.8
Computer and data processing services	17.4	30.6	21.8	27.8	14.7	13.3	26.5	20.6	27.4	61.4	24.1
Management and public relations	12.3	33.5	33.6	17.5	10.3	46.0	18.2	25.9	14.5	29.3	39.2
Equipment rental and leasing	6.7	15.4	7.0	15.1	5.0	4.5	19.6	4.1	16.5	16.5	4.3
Other business services	7.8	29.7	11.2	40.5	7.6	10.1	14.3	19.0	9.5	17.6	35.0
Automobile repair and services	5.4	36.5	5.5	35.7	5.5	9.9	7.0	10.4	7.5	13.7	13.5
Automotive rentals, without drivers	16.2	—	16.3	—	15.1	14.4	22.0	14.5	24.3	21.2	18.2
Automobile parking	26.2	—	28.6	—	20.1	31.6	23.7	32.3	27.0	—	41.3
Automotive top and body repair shops	14.0	—	14.0	—	13.6	16.4	15.5	25.6	16.6	27.8	39.0
General automotive repair shops	8.8	—	8.8	—	9.4	11.8	11.4	17.1	13.7	22.3	39.0
Other automotive repair shops	14.5	—	14.6	—	14.2	16.0	17.9	25.7	16.1	35.9	33.7
Automotive services, except repair	13.5	—	13.3	—	14.3	18.8	17.4	18.9	18.6	27.9	32.0
Miscellaneous repair services	8.5	—	8.6	—	10.1	12.4	12.3	16.6	13.0	25.2	21.1
Radio and tv repair shops	20.2	—	20.8	—	26.1	28.8	34.4	37.3	34.7	—	49.8
Electrical repair shops, except radio and tv	28.4	—	28.4	—	29.6	35.6	28.8	48.0	34.5	—	72.6
Reupholstery and furniture repair	20.8	—	20.8	—	27.4	28.6	34.5	47.3	41.8	—	46.3
Other miscellaneous repair shops	11.3	—	11.6	—	12.3	16.3	14.7	21.2	16.2	33.2	32.2
Motion pictures	13.8	21.4	18.5	26.0	6.9	15.2	12.6	19.4	11.2	23.7	16.4
Motion picture production, distribution, and services	16.7	21.6	21.8	26.6	7.7	16.0	14.1	21.8	20.6	34.6	16.6
Motion picture theaters	24.2	—	26.9	—	13.7	14.1	15.1	21.1	13.4	31.3	35.5
Amusement and recreation services, except motion pictures	6.5	20.5	9.7	18.5	4.6	8.6	6.1	9.1	5.0	14.8	10.6
Producers, orchestras, and entertainers	14.8	48.7	16.1	45.1	11.9	21.9	21.0	45.4	19.0	49.7	45.7
Billiard and pool establishments	—	—	—	—	—	—	—	—	—	—	—
Bowling alleys	25.3	—	22.5	—	18.1	18.5	20.7	20.9	19.6	27.6	27.4
Professional sports clubs and promoters	40.3	48.9	32.3	50.7	10.5	16.9	13.4	11.6	9.4	—	8.8
Racing, including track operation	15.1	—	17.6	—	12.8	22.6	4.7	12.2	18.7	45.2	23.0
Other amusement and recreation services	9.2	24.7	14.9	22.4	6.1	11.1	8.7	11.7	6.1	21.4	15.7
Medical and health services	5.0	25.3	4.3	20.2	2.5	5.1	3.3	6.0	2.7	9.7	15.4
Offices of physicians	6.9	—	5.5	—	3.5	10.4	4.3	15.0	3.6	12.9	36.8
Offices of dentists	13.6	—	14.7	—	11.1	15.6	11.6	21.3	11.5	27.4	58.3
Offices of osteopathic physicians	—	—	—	—	—	—	—	—	—	—	—
Offices of chiropractors	—	—	—	—	—	—	—	—	—	—	—
Offices of optometrists	17.1	—	17.3	—	15.6	20.7	17.0	32.6	19.1	35.7	46.5
Registered and practical nurses	—	—	—	—	—	—	—	—	—	—	—
Nursing and personal care facilities	14.8	21.3	14.0	25.5	7.0	9.2	7.5	10.5	7.2	13.4	23.1
Hospitals	10.8	11.8	5.8	7.5	2.5	3.3	2.5	3.9	2.6	14.4	9.0
Medical laboratories	24.3	—	24.1	—	14.9	27.9	17.9	31.6	16.1	—	92.7
Dental laboratories	—	—	—	—	—	—	—	—	—	—	—
Other medical and health services	17.3	—	13.2	—	9.2	20.2	14.5	26.4	12.1	28.6	39.4
Legal services	4.4	35.4	3.4	46.0	2.1	2.9	2.2	5.6	2.0	8.5	22.5
Educational services	16.4	—	17.1	—	22.4	25.2	21.2	31.7	27.6	35.1	43.7
Engineering and architectural services	9.8	—	9.7	—	5.0	10.1	5.1	14.8	4.7	17.0	31.6
Accounting, auditing, and bookkeeping services	6.8	46.7	40.4	34.8	2.4	4.5	2.4	4.6	2.1	6.3	31.4
Certified public accountants	8.3	—	48.7	—	2.6	3.9	2.5	4.6	2.2	7.2	41.3
Other accounting, auditing, and bookkeeping services	11.2	—	10.2	—	6.5	16.2	7.0	18.7	5.9	11.9	35.7
Other services	4.4	18.8	4.9	19.1	3.8	5.5	5.1	11.3	5.2	10.7	10.2
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table







Table 1—Partners, Receipts, Selected Deductions, and Net Income by Industry—Continued

[All figures are estimates based on samples—coefficients of variation (percentages)]

Industry	Partnerships with net income—Continued										
	Number of—				Business receipts <sup>2</sup>	Depreciation	Taxes paid deduction	Interest paid	Payroll	Payments to partners	Net income
	Partnerships		Partners								
	Total	Limited	Total	Limited							
(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	
All industries	0.6	3.8	2.1	6.4	—	1.2	1.2	1.5	0.7	2.2	0.7
All nonfarm industries	0.7	3.8	2.3	6.5	0.6	1.3	1.2	1.6	0.7	2.2	0.7
Agriculture, forestry, and fishing	2.9	17.5	3.7	16.1	4.1	4.3	4.5	5.5	5.6	12.8	3.9
Farms	3.1	18.4	4.1	15.8	4.8	4.7	4.9	5.9	6.9	15.0	4.3
Field crop	4.8	26.1	7.2	29.4	6.5	7.6	6.9	9.8	9.3	19.2	6.4
Vegetable and melon	17.8	—	18.7	—	17.7	16.5	20.8	21.4	23.9	40.6	22.1
Fruit and tree nut	11.7	49.4	11.3	17.6	11.8	12.4	14.6	16.7	15.7	62.0	13.6
Horticultural specialty	24.8	—	23.9	—	26.7	30.3	25.9	28.0	26.0	—	30.3
Beef cattle feedlots	28.8	—	27.2	—	23.5	27.7	31.3	43.5	15.4	—	26.0
Beef cattle, except feedlots	8.0	—	8.6	—	17.2	10.9	11.6	12.9	13.0	27.4	10.9
Hogs, sheep, and goats	13.8	—	14.3	—	16.5	23.3	23.8	22.3	25.2	—	23.2
Dairy farms	7.7	—	8.2	—	10.5	9.8	13.6	14.4	12.3	22.7	10.5
Poultry and eggs	23.8	—	22.8	—	21.8	32.9	32.0	37.1	32.4	—	25.0
General livestock, except animal specialty	—	—	—	—	—	—	—	—	—	—	—
Animal specialty	—	—	—	—	—	—	—	—	—	—	—
Farms not allocable	—	—	—	—	—	—	—	—	—	—	—
Agricultural services	9.1	—	9.7	—	6.4	10.6	12.3	13.1	11.2	26.3	10.8
Veterinary services	20.4	—	19.7	—	17.3	24.7	21.1	27.4	18.3	—	19.6
Livestock breeding	44.9	—	40.0	—	—	—	—	—	—	—	51.0
Animal services, except livestock breeding and veterinary	47.9	—	47.4	—	26.0	—	—	—	—	—	55.1
Landscape and horticultural services	14.7	—	14.8	—	15.8	19.6	18.8	24.0	21.3	41.0	21.4
Other agricultural services	15.1	—	18.1	—	8.0	15.0	20.1	15.9	16.9	24.5	17.3
Forestry	—	—	—	—	—	—	—	—	—	—	—
Fishing, hunting, and trapping	—	—	—	—	—	—	—	—	—	—	—
Mining	6.7	14.1	11.3	16.5	2.1	2.7	3.1	3.9	4.3	19.0	2.3
Metal mining	40.5	—	62.4	—	28.3	48.8	24.2	—	—	—	46.6
Coal mining	19.9	54.8	27.2	44.5	4.9	7.5	3.7	9.9	7.2	34.3	8.6
Oil and gas extraction	7.5	14.7	11.8	16.9	2.4	2.7	4.9	4.3	5.5	27.3	2.4
Nonmetallic minerals, except fuels	26.3	—	26.3	—	8.0	10.5	13.2	19.5	14.4	30.9	9.3
Construction	3.3	21.3	3.4	24.4	1.8	3.9	3.4	4.8	2.8	8.3	2.5
General building contractors and operative builders	5.7	32.8	5.8	31.4	2.5	7.5	5.8	6.2	4.4	12.4	3.5
General building contractors	5.9	38.3	6.0	37.2	1.8	8.0	6.5	8.0	4.6	12.9	4.4
Operative builders	25.0	29.9	21.0	15.6	4.6	18.9	10.7	8.0	13.3	29.4	3.7
Heavy construction contractors	13.7	—	12.6	—	3.5	6.6	8.0	9.4	5.2	23.7	5.1
Highway and street construction	23.0	—	21.2	—	5.8	9.4	7.9	11.6	7.8	44.6	6.7
Heavy construction, except highway	17.1	—	15.8	—	4.3	8.5	12.2	14.1	6.4	22.0	6.4
Special trade contractors	4.3	28.4	4.5	36.9	3.8	6.3	4.9	7.8	5.0	11.7	4.6
Plumbing, heating, and air conditioning	12.0	—	14.4	—	9.0	13.0	12.6	17.9	11.1	26.4	11.3
Painting, paper hanging, and decorating	13.4	—	13.5	—	15.5	23.1	18.9	34.9	21.4	—	16.7
Electrical work	17.0	—	16.9	—	10.1	17.5	12.6	21.4	10.7	25.3	13.3
Masonry, stonework, tile setting, and plastering	10.5	—	10.5	—	10.7	16.4	12.5	15.9	12.4	29.8	12.2
Carpentering and flooring	11.0	—	11.5	—	11.5	17.9	14.1	25.2	14.1	33.3	13.5
Roofing and sheet metal work	18.5	—	19.3	—	15.1	25.0	18.1	28.2	20.0	40.4	18.0
Concrete work	20.6	—	21.0	—	15.0	18.0	17.6	24.8	18.8	45.0	17.4
Water well drilling	25.3	—	24.0	—	21.4	27.3	29.0	27.0	38.0	36.9	24.5
Miscellaneous special trade contractors	9.2	—	9.3	—	7.7	12.1	10.8	14.8	11.4	22.8	9.4
Contractors not allocable	—	—	—	—	—	—	—	—	—	—	—
Manufacturing	5.6	38.7	5.5	21.7	2.0	2.9	3.3	3.6	3.2	8.7	3.1
Food and kindred products	20.2	—	16.0	—	5.4	9.0	6.4	9.4	7.7	14.3	9.3
Textile mill products	38.5	—	35.1	—	13.5	16.5	13.7	10.5	14.6	36.0	25.5
Apparel and other textile products	25.7	—	26.7	—	9.3	19.5	15.0	27.3	12.1	32.9	14.4
Lumber and wood products, except furniture	12.7	45.4	13.0	32.6	5.5	10.0	9.3	6.9	6.2	22.2	9.4
Furniture and fixtures	23.4	—	23.1	—	15.1	19.1	20.3	20.4	20.2	—	21.0
Printing, publishing, and allied industries	15.1	—	15.4	—	8.7	14.2	10.0	20.4	10.9	23.1	7.9
Chemicals and allied products	43.9	—	36.4	—	1.9	0.4	3.3	0.8	4.3	—	2.9
Leather and leather products	46.4	—	47.7	—	22.3	29.7	35.4	—	33.2	—	32.0
Stone, clay, and glass products	26.4	—	22.7	—	11.8	14.4	16.5	14.7	14.5	26.3	15.4
Primary metal industries	43.2	—	39.7	—	8.1	8.5	11.0	18.7	9.8	—	22.7
Fabricated metal products	18.4	—	16.6	—	7.8	9.7	9.8	12.8	10.3	23.1	11.6
Machinery, except electrical	22.5	—	22.2	—	10.4	12.3	14.9	24.3	12.4	41.9	13.8
Electrical and electronic equipment	33.5	—	30.8	—	21.0	22.6	24.0	40.7	27.2	—	25.0
Transportation equipment	47.3	—	42.5	—	26.4	28.5	23.6	40.0	29.7	—	41.0
Other manufacturing industries	13.6	48.0	14.4	30.0	5.3	6.8	12.0	10.4	11.5	15.6	9.9
Manufacturing not allocable	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	7.5	33.5	7.6	38.7	3.2	3.8	6.3	6.9	6.1	17.0	3.2
Local and interurban passenger transit	32.3	—	32.6	—	28.8	41.1	50.3	—	—	—	37.6
Taxicabs	—	—	—	—	—	—	—	—	—	—	—
Other passenger transportation	—	—	—	—	—	—	—	—	—	—	—
Trucking and warehousing	10.1	—	9.9	—	7.1	8.6	8.6	12.0	9.6	23.2	10.4
Trucking, local and long distance	10.5	—	10.4	—	8.0	9.7	9.6	14.4	11.4	24.5	11.5
Public warehousing and trucking terminals	22.4	—	25.4	—	14.5	13.8	17.4	12.9	16.2	—	24.1
Water transportation	28.0	—	23.8	—	13.5	22.5	19.3	14.3	27.3	—	16.7
Air transportation	—	—	—	—	—	—	—	—	—	—	—
Transportation services	20.9	—	19.5	—	2.8	3.4	15.1	7.0	8.0	34.3	2.3
Passenger transportation arrangement	26.3	—	26.5	—	5.6	5.3	25.3	8.2	32.8	41.8	9.8
Freight transportation arrangement	—	—	—	—	—	—	—	—	—	—	—
Other transportation services	38.2	—	31.8	—	3.4	4.4	30.7	41.5	20.8	—	1.9
Communication	30.0	—	34.0	—	8.9	5.5	14.4	29.0	13.6	—	9.8
Electric and gas services	44.2	—	38.5	—	28.0	36.5	39.7	39.6	—	—	23.8
Sanitary services	25.8	—	25.7	—	20.2	23.4	20.6	26.4	23.4	—	24.0

Footnotes at end of table







Table 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						Hogs, sheep, and goats	Dairy farms
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots	Beef cattle, except feedlots		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
<b>Partnerships With and Without Net Income</b>										
Number of partnerships	1,153,398	121,042	105,679	42,151	3,009	8,523	1,338	24,472	5,877	14,481
Total receipts	180,848,961	14,606,487	12,649,854	4,543,108	693,971	951,262	494,779	2,727,504	582,335	1,860,579
Business receipts	171,424,236	13,537,056	11,724,851	4,112,696	615,949	877,182	478,167	2,552,341	560,458	1,769,788
Income from other partnerships	737,315	8,882	7,848	2,883	*280	*1,132	*756	*1,594	*65	*196
Nonqualifying dividends	71,227	9,869	4,358	1,360	*271	*19	*8	2,132	167	142
Interest received	3,102,538	80,370	73,042	31,609	2,848	11,364	773	17,967	1,761	3,864
Rents received	977,142	107,623	102,782	45,113	7,651	12,452	1,095	23,337	2,186	5,040
Royalties	432,744	19,944	19,585	4,903	*51	3,106	*1,596	8,884	*462	573
Farm net profit	18,961	13,762	13,154	*5,069	*1,825	*1,041	—	—	—	*5,219
Net gain, noncapital assets	611,861	77,366	68,488	23,218	852	6,405	1,098	19,205	1,542	15,884
Other receipts	3,472,937	751,615	635,746	316,257	64,244	38,561	11,286	102,044	15,954	59,873
Total deductions	167,584,793	13,815,101	12,050,240	4,114,051	622,375	1,004,493	482,098	2,853,615	522,448	1,643,754
Cost of sales and operations, total	75,853,364	8,525,835	7,566,594	2,290,296	393,820	504,261	365,360	2,024,433	372,637	1,086,029
Inventory, beginning-of-year	8,564,448	477,356	427,258	134,527	*380	29,553	67,756	169,358	*3,242	13,867
Purchases	48,210,198	2,848,436	2,200,574	299,226	28,260	61,872	286,840	1,206,061	126,064	76,750
Cost of labor	5,219,444	922,582	834,744	299,455	139,159	156,463	8,217	66,445	9,969	94,125
Material and supplies	4,279,654	319,615	285,617	94,361	37,348	25,415	7,007	26,198	14,976	42,103
Other costs	18,803,531	4,458,051	4,258,694	1,581,586	189,148	264,534	66,806	745,552	221,016	873,544
Less: Inventory, end-of-year	9,223,911	500,205	440,293	118,859	475	33,576	71,266	189,181	*2,630	14,360
Salaries and wages	14,745,011	244,975	97,543	29,686	7,619	17,484	2,990	18,266	*318	4,124
Payments to partners	2,966,695	161,272	113,813	45,183	5,842	17,257	1,586	16,949	2,783	15,373
Rent paid	4,394,242	602,416	549,199	277,652	27,494	28,754	10,265	108,336	27,293	56,363
Interest paid	13,455,385	827,930	770,338	300,069	25,127	116,034	13,871	181,896	25,351	90,549
Taxes paid	6,914,357	348,261	308,206	120,863	20,674	54,033	3,006	45,038	6,773	42,356
Bad debts	261,381	2,496	1,037	362	*102	166	*138	*89	*65	*36
Repairs	2,783,182	553,392	490,816	246,526	25,696	33,710	7,114	66,942	19,164	77,402
Depreciation	12,334,740	1,145,865	1,036,358	465,605	40,057	85,657	9,413	*172,781	45,594	160,902
Amortization	229,680	6,770	5,292	413	*67	637	*59	*84	—	*60
Depletion	228,544	1,836	1,696	855	—	*133	*135	570	—	*3
Pension, profit-sharing, annuity, and bond purchase plans	251,395	3,048	2,278	886	*163	*853	*54	*101	—	*104
Employee benefit programs	410,347	7,442	6,223	1,538	*726	1,082	*332	*738	*65	787
Net loss from other partnerships	1,302,076	20,961	17,832	5,655	*3,986	1,377	*301	4,120	*1,777	—
Farm net loss	19,544	16,322	16,322	*4,352	—	*8,732	—	*1,376	*293	—
Net loss, noncapital assets	155,462	10,628	7,847	754	*21	*268	*2	2,403	573	3,454
Other deductions	31,279,388	1,335,652	1,058,846	323,356	70,981	134,055	67,472	209,493	19,762	86,212
Net income (less deficit)	13,264,168	791,386	599,614	429,057	71,596	—53,231	12,681	—126,111	59,887	216,825
Net income	28,929,500	1,938,444	1,649,096	792,873	90,200	132,381	25,476	192,894	94,161	260,061
Deficit	15,665,332	1,147,058	1,049,482	363,816	18,604	185,612	12,795	319,005	34,274	43,236
<b>Partnerships With Net Income</b>										
Number of partnerships	710,256	72,573	62,364	27,900	1,954	4,100	689	9,984	3,681	11,340
Total receipts	139,060,723	10,760,893	9,071,458	3,372,038	585,766	598,237	368,546	1,612,818	469,309	1,507,385
Business receipts	131,805,716	10,039,147	8,463,472	3,061,673	550,465	556,857	355,195	1,513,137	456,982	1,444,138
Income from other partnerships	706,022	6,111	5,141	1,740	*280	*905	*756	*363	*65	*90
Nonqualifying dividends	54,955	4,326	4,083	1,138	*271	*18	*8	*2,126	*5	98
Interest received	2,338,807	54,195	50,230	25,220	1,408	6,974	489	9,464	1,137	3,203
Rents received	696,533	62,354	58,557	24,721	6,965	5,561	825	10,666	969	4,152
Royalties	382,092	15,356	15,066	3,335	*51	*2,629	*1,596	6,957	—	*498
Farm net profit	16,742	12,721	12,113	*5,069	*1,825	*1,041	—	—	—	*5,219
Net gain, noncapital assets	481,115	54,265	46,825	17,150	312	3,376	*621	10,396	1,484	13,294
Other receipts	2,578,741	512,218	415,971	231,992	24,189	21,917	9,056	59,709	8,667	36,693
Total deductions	110,131,223	8,822,249	7,422,362	2,579,165	495,566	465,856	343,070	1,419,924	375,148	1,247,324
Cost of sales and operations, total	60,578,447	5,748,622	4,957,072	1,477,661	319,918	269,820	277,068	1,112,883	284,481	842,309
Inventory, beginning-of-year	6,135,613	310,561	273,320	88,264	*81	*14,934	42,791	111,142	*1,322	17,058
Purchases	40,216,487	2,002,562	1,462,433	199,186	19,643	44,113	215,899	742,991	112,187	35,344
Cost of labor	3,996,774	616,798	550,825	185,273	121,407	100,924	4,823	26,576	5,910	68,530
Material and supplies	3,487,390	227,421	200,942	63,265	32,885	13,785	6,715	11,448	9,062	33,468
Other costs	13,998,961	2,909,157	2,750,926	1,024,201	146,038	113,418	49,895	340,325	158,396	705,462
Less: Inventory, end-of-year	6,656,778	319,877	281,374	82,528	*136	*17,354	43,055	119,599	*2,396	*7,553
Salaries and wages	11,986,010	181,679	49,439	15,087	*3,137	7,923	1,735	5,607	*318	1,904
Payments to partners	2,061,953	95,226	57,045	20,832	5,658	10,777	*411	6,348	*1,927	7,369
Rent paid	3,146,021	382,210	341,161	176,701	26,066	13,415	7,096	50,827	16,415	41,157
Interest paid	4,373,909	357,114	328,619	142,217	12,610	30,127	9,812	52,947	12,931	62,067
Taxes paid	3,978,411	228,206	196,729	81,249	17,436	29,519	2,158	19,266	3,780	33,453
Bad debts	136,553	1,931	559	290	*73	*58	*1	*13	*10	*35
Repairs	1,531,397	366,279	316,596	164,656	18,934	17,552	4,617	29,167	13,142	58,769
Depreciation	5,116,381	687,476	616,938	300,606	27,836	30,211	5,646	62,208	29,312	136,723
Amortization	94,037	1,533	190	*60	—	*30	*59	*33	—	—
Depletion	171,166	1,496	1,367	685	—	—	*135	*544	—	*3
Pension, profit-sharing, annuity, and bond purchase plans	221,194	2,404	1,691	366	*163	*819	*54	*87	—	*104
Employee benefit programs	325,651	5,644	4,513	1,092	*725	641	*323	406	*65	671
Net loss from other partnerships	66,561	8,340	7,277	*1,586	*3,986	*1,243	*19	*385	—	—
Farm net loss	*470	*180	*180	*180	—	—	—	—	—	—
Net loss, noncapital assets	12,673	5,358	496	496	*10	*19	*2	188	*106	2,018
Other deductions	16,330,389	748,551	540,030	195,401	59,014	53,702	33,934	79,015	12,661	60,742
Net income	28,929,500	1,938,444	1,649,096	792,873	90,200	132,381	25,476	192,894	94,161	260,061

Footnotes at end of table.

Table 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)	
<b>Partnerships With and Without Net Income</b>										
Number of partnerships	1,507	*249	1,638	2,434	15,363	21,966	18,259	3,707	69,217	27,021
Total receipts	567,894	*9,235	36,045	183,142	1,956,633	6,864,117	4,640,389	2,223,728	14,542,948	9,993,557
Business receipts	540,780	*7,076	30,891	179,523	1,812,205	5,866,303	3,703,552	2,162,751	14,230,085	9,733,021
Income from other partnerships	*942	—	—	—	1,034	161,405	161,392	*13	60,614	58,719
Nonqualifying dividends	*419	—	—	—	5,511	181	*159	*22	61	*59
Interest received	2,371	*178	*250	*157	7,328	24,190	18,206	5,984	37,697	32,695
Rents received	*2,947	*1,733	*170	*1,058	4,841	22,766	16,579	6,187	74,218	62,572
Royalties	—	—	*10	—	*359	119,344	108,924	10,420	5,433	*1,325
Farm net profit	—	—	—	—	*608	1,032	*265	*767	*57	*32
Net gain, noncapital assets	*83	*14	*164	*23	8,878	24,646	10,686	13,960	29,058	26,462
Other receipts	20,352	*234	4,560	2,381	115,869	644,250	620,626	23,624	105,725	78,672
Total deductions	561,632	*11,179	50,416	184,179	1,764,861	7,414,294	4,907,909	2,506,385	13,084,727	9,164,341
Cost of sales and operations, total	406,590	*7,726	11,535	103,907	959,241	1,958,416	766,398	1,192,018	9,803,600	7,331,629
Inventory, beginning-of-year	*4,425	*1,784	*333	*2,033	50,098	66,166	10,725	55,441	795,825	673,739
Purchases	91,441	*4,334	*3,078	16,648	647,862	327,423	175,195	152,228	2,070,550	1,060,697
Cost of labor	32,862	*284	*966	26,799	87,838	222,587	45,879	176,710	1,392,762	872,383
Material and supplies	19,846	*243	1,071	17,049	33,998	207,916	59,299	148,617	2,004,221	1,460,582
Other costs	262,914	*2,897	6,651	44,046	199,357	1,198,118	485,429	712,689	4,405,960	3,985,192
Less: Inventory, end-of-year	*4,898	*1,816	*564	*2,668	59,912	63,794	10,127	53,667	865,718	720,964
Salaries and wages	4,696	*8	*1,172	11,180	147,432	197,872	112,490	85,382	669,757	320,356
Payments to partners	*2,679	—	*1,615	4,546	47,459	45,305	25,982	19,323	270,743	103,378
Rent paid	7,321	*19	*847	4,855	53,217	115,418	77,201	38,217	112,739	53,211
Interest paid	11,378	*369	1,974	3,720	57,592	189,142	97,224	91,918	207,049	177,988
Taxes paid	8,110	*375	1,029	5,949	40,055	220,926	125,144	95,782	202,347	111,066
Bad debts	*1	—	—	*78	1,459	3,114	1,305	1,809	8,089	2,627
Repairs	7,004	*334	1,281	5,643	62,576	118,844	43,765	75,079	101,543	53,058
Depreciation	22,581	*1,340	4,239	8,189	109,507	541,930	332,098	209,832	295,548	191,059
Amortization	*3,806	—	—	*166	1,478	11,451	1,990	9,461	4,135	3,716
Depletion	—	—	—	—	*140	153,049	62,675	90,374	3,921	3,390
Pension, profit-sharing, annuity, and bond purchase plans	*65	—	—	*52	770	8,363	3,137	5,226	10,236	5,576
Employee benefit programs	*369	—	—	*586	1,219	22,252	2,010	20,242	41,531	20,659
Net loss from other partnerships	*227	—	*389	—	—	3,129	182,402	*5,989	5,475	3,360
Farm net loss	*1,589	—	—	—	—	—	—	—	*17	*17
Net loss, noncapital assets	*117	—	*255	—	2,781	6,702	4,784	1,918	473	342
Other deductions	85,119	*1,008	26,080	35,308	276,806	3,633,119	3,069,304	563,815	1,347,524	782,909
Net income (less deficit)	6,262	*-1,944	-14,371	-1,037	191,772	-550,177	-267,520	-282,657	1,458,221	829,216
Net income	30,701	*470	*3,743	26,136	289,348	2,411,867	2,221,223	190,644	1,858,914	1,088,927
Deficit	24,439	*2,414	18,114	27,173	97,576	2,962,044	2,488,743	473,301	400,693	259,711
<b>Partnerships With Net Income</b>										
Number of partnerships	1,147	*181	*301	1,087	10,209	12,964	10,660	2,304	54,507	19,329
Total receipts	388,047	*7,366	*17,401	144,545	1,689,235	5,648,720	4,130,396	1,518,324	12,345,824	8,421,765
Business receipts	365,083	*5,754	*12,969	141,219	1,575,675	4,748,933	3,267,923	1,481,010	12,080,735	8,202,090
Income from other partnerships	*942	—	—	—	*970	160,319	160,319	—	59,012	57,310
Nonqualifying dividends	*419	—	—	—	243	*66	*44	*22	*41	*39
Interest received	1,978	*177	*23	*157	3,965	18,084	13,485	4,599	33,890	29,000
Rents received	*2,267	*1,345	*28	*1,058	3,797	19,738	15,467	4,271	58,245	49,611
Royalties	—	—	—	—	*290	93,759	90,096	3,663	*5,428	*1,323
Farm net profit	—	—	—	—	*608	*1,032	*265	*767	*54	*29
Net gain, noncapital assets	*83	—	*90	*19	7,440	18,864	7,937	10,927	24,100	22,194
Other receipts	17,275	*90	*4,291	2,092	96,247	587,925	574,860	13,065	84,319	60,169
Total deductions	357,346	*6,896	*13,658	118,409	1,399,887	3,236,853	1,909,173	1,327,680	10,486,910	7,332,838
Cost of sales and operations, total	283,664	*4,747	*7,153	77,366	791,550	1,298,328	589,618	708,710	8,117,487	6,031,513
Inventory, beginning-of-year	*4,425	*1,784	*306	*1,213	37,241	27,623	7,277	20,346	527,520	420,979
Purchases	70,875	*3,749	*2,869	15,577	540,129	261,967	146,292	115,675	1,730,513	894,421
Cost of labor	19,061	*150	*187	17,984	67,973	147,296	43,695	103,601	1,171,045	748,074
Material and supplies	19,092	*228	*792	10,202	26,479	128,853	57,949	70,904	1,696,683	1,203,440
Other costs	175,109	*652	*3,413	34,017	158,231	757,449	341,042	416,407	3,592,729	3,241,472
Less: Inventory, end-of-year	*4,898	*1,816	*414	*1,625	38,503	24,860	6,637	18,223	601,003	476,873
Salaries and wages	4,587	*8	*612	8,521	132,240	152,028	94,650	57,378	537,938	239,898
Payments to partners	*937	—	*383	*2,403	38,181	29,942	16,627	13,315	166,161	64,983
Rent paid	6,275	*17	*17	3,192	41,049	56,751	32,269	24,482	77,640	33,667
Interest paid	4,150	*249	*230	1,279	28,495	85,882	66,923	18,959	120,484	99,212
Taxes paid	5,298	*215	*346	4,009	31,477	164,764	91,653	73,111	156,088	80,742
Bad debts	*1	—	—	*78	1,372	1,460	773	687	5,500	1,422
Repairs	4,702	*136	*691	4,230	49,683	68,901	39,935	28,966	83,115	43,396
Depreciation	17,329	*623	*1,429	5,015	70,538	329,691	225,575	104,116	199,152	115,546
Amortization	*8	—	—	—	1,343	2,251	1,360	891	2,547	2,142
Depletion	—	—	—	—	*129	122,452	39,179	83,273	3,760	3,390
Pension, profit-sharing, annuity, and bond purchase plans	*46	—	—	*52	713	6,697	3,107	3,590	8,652	4,823
Employee benefit programs	*246	—	—	*344	1,131	10,689	1,511	9,178	33,483	15,678
Net loss from other partnerships	*58	—	—	—	—	*1,063	9,612	*58	2,756	2,414
Farm net loss	—	—	—	—	—	—	—	—	*17	*17
Net loss, noncapital assets	*117	—	*255	—	2,781	6,702	4,784	1,918	473	342
Other deductions	29,928	*918	*2,797	11,918	208,521	896,903	695,939	200,964	971,899	593,895
Net income	30,701	*470	*3,743	26,136	289,348	2,411,867	2,221,223	190,644	1,858,914	1,088,927

Footnotes at end of table.

Table 2—Income Statement for Selected Industries—Continued

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

Item	Construction—Continued					Manufacturing				
	Total	Special trade contractors				Total	Lumber and wood products, except furniture	Printing publishing, and allied industries	Machinery, except electrical	Other manufacturing industries
		Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, tile setting and plastering	Contractors, not elsewhere classified					
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	
<b>Partnerships With and Without Net Income</b>										
Number of partnerships	42,116	5,567	4,830	7,082	24,637	27,996	4,763	5,138	1,380	16,715
Total receipts	4,544,011	848,030	271,320	594,942	2,829,719	8,972,355	1,455,421	672,446	560,880	6,283,608
Business receipts	4,491,685	843,289	269,576	583,838	2,794,982	8,797,887	1,419,081	649,935	548,493	6,180,378
Income from other partnerships	1,895	1,670	—	—	225	1,273	—	1,076	—	1,187
Nonqualifying dividends	*2	—	—	—	*2	3,423	*22	*3	—	*248
Interest received	5,002	663	*213	439	3,687	35,143	4,094	1,162	4,677	25,210
Rents received	11,646	1,333	*934	978	8,401	26,381	5,529	9,335	193	11,324
Royalties	*4,108	—	—	—	*4,108	10,202	*3,545	*42	*2,423	4,192
Farm net profit	*25	—	—	—	*25	*154	—	—	*23	*131
Net gain, noncapital assets	2,598	*126	*93	*233	2,144	7,189	1,346	1,471	*42	4,330
Other receipts	27,052	949	504	9,454	16,145	90,703	21,804	9,422	4,781	54,696
Total deductions	3,916,857	749,575	203,266	473,117	2,490,899	8,511,355	1,356,211	613,151	502,942	6,039,051
Cost of sales and operations, total	2,469,385	539,234	103,984	258,906	1,567,261	5,956,773	926,474	272,081	347,269	4,410,949
Inventory, beginning-of-year	122,086	27,232	2,657	8,547	87,650	827,217	116,142	21,354	89,000	600,721
Purchases	1,009,853	289,840	39,593	71,005	609,415	3,603,899	438,860	90,005	244,373	2,830,661
Cost of labor	517,817	78,783	26,332	69,766	342,936	808,909	151,483	68,850	94,905	492,671
Material and supplies	543,639	81,112	26,525	82,170	353,832	527,490	146,584	38,944	17,297	324,665
Other costs	420,744	93,736	14,070	35,623	277,315	1,132,723	197,912	70,829	28,388	835,594
Less: Inventory, end-of-year	144,754	31,469	5,193	4,205	103,887	943,465	124,507	18,901	126,694	673,363
Salaries and wages	349,401	54,402	37,169	84,040	173,790	541,662	73,657	93,851	48,568	325,586
Payments to partners	167,365	22,116	10,721	23,578	110,950	115,461	17,822	17,261	8,069	72,309
Rent paid	59,528	7,512	1,991	4,781	45,244	107,889	22,648	15,033	12,117	58,091
Interest paid	28,566	4,529	1,109	2,559	20,369	141,591	22,355	9,071	11,161	99,004
Taxes paid	91,074	17,490	6,726	14,184	52,674	169,236	26,181	22,058	9,878	109,119
Bad debts	5,462	1,389	*295	*727	3,051	15,760	1,382	5,182	751	8,445
Repairs	48,485	3,301	1,206	4,089	39,889	98,430	34,228	7,804	5,962	50,436
Depreciation	104,489	13,374	4,456	10,593	76,066	305,960	56,920	19,479	12,852	216,709
Amortization	419	*61	*54	*4	300	10,607	*4,089	1,176	*46	5,296
Depletion	*531	—	—	—	*531	44,038	42,484	—	—	1,554
Pension, profit-sharing, annuity, and bond purchase plans	4,660	*494	*543	*423	3,200	20,105	2,523	2,649	1,267	13,666
Employee benefit programs	20,872	5,588	*1,879	2,090	11,315	40,946	4,467	3,626	4,693	28,160
Net loss from other partnerships	*2,115	*1,773	—	*198	*144	*50,502	—	—	—	*50,502
Farm net loss	—	—	—	—	—	*149	—	—	—	*149
Net loss, noncapital assets	*131	*13	—	—	*118	3,056	*316	*129	*380	2,231
Other deductions	564,374	78,299	33,133	66,945	385,997	889,190	118,665	143,751	39,929	586,845
Net income (less deficit)	627,154	98,455	68,054	121,825	338,820	461,000	99,210	59,295	57,938	244,557
Net income	767,949	106,652	70,541	123,487	467,269	941,158	132,203	95,888	72,197	640,870
Deficit	140,795	8,197	2,487	1,662	128,449	480,158	32,993	36,593	*14,259	396,313
<b>Partnerships With Net Income</b>										
Number of partnerships	35,176	4,200	4,057	6,432	20,487	18,316	3,695	2,835	1,212	10,574
Total receipts	3,921,478	717,636	245,331	558,551	2,399,960	7,077,567	1,099,731	504,287	366,400	5,107,149
Business receipts	3,876,064	713,551	243,588	548,092	2,370,833	6,966,402	1,070,732	498,948	360,215	5,036,507
Income from other partnerships	*1,702	*1,477	—	—	*225	*188	—	—	—	*188
Nonqualifying dividends	*2	—	—	—	*2	3,401	—	*3	*248	3,150
Interest received	4,890	613	*213	439	3,625	14,892	2,946	843	1,113	9,990
Rents received	8,634	1,318	*934	*397	5,985	14,501	3,822	1,060	193	9,426
Royalties	*4,105	—	—	—	*4,105	10,140	*3,502	*42	*2,423	4,173
Farm net profit	*25	—	—	—	*25	*154	—	—	*23	*131
Net gain, noncapital assets	1,906	*11	*93	*212	1,590	5,432	859	545	*42	3,986
Other receipts	24,150	666	503	9,411	13,570	62,457	17,870	2,846	2,143	39,598
Total deductions	3,153,529	610,984	174,790	435,064	1,932,691	6,136,409	967,528	408,399	294,203	4,466,279
Cost of sales and operations, total	2,085,974	443,105	90,997	237,438	1,314,434	4,516,605	657,929	174,716	190,191	3,493,769
Inventory, beginning-of-year	106,541	22,716	1,863	2,788	79,174	579,078	65,231	15,234	26,624	471,989
Purchases	836,092	243,979	28,316	60,937	502,860	2,793,433	309,964	78,439	115,481	2,289,549
Cost of labor	422,971	63,127	25,660	65,178	269,006	621,011	103,851	46,380	52,574	418,206
Material and supplies	493,243	88,061	24,608	79,746	320,828	432,409	119,665	28,577	13,938	270,229
Other costs	351,257	72,631	13,166	32,276	233,184	730,435	124,955	21,079	16,625	567,776
Less: Inventory, end-of-year	124,130	27,409	2,616	3,487	90,618	639,761	65,737	14,993	35,051	523,980
Salaries and wages	298,040	45,427	34,220	82,278	136,115	377,919	58,872	67,504	31,647	219,896
Payments to partners	101,178	13,271	*4,929	15,320	67,658	89,008	11,377	15,103	7,831	54,697
Rent paid	43,973	6,846	1,744	4,286	31,097	64,127	10,770	10,795	3,406	39,156
Interest paid	20,777	3,303	1,070	2,191	14,213	58,191	14,989	4,060	2,449	36,693
Taxes paid	75,346	14,458	6,189	13,106	41,593	125,280	19,097	16,013	6,938	83,232
Bad debts	4,078	916	*289	*379	2,494	10,570	1,136	2,479	751	6,204
Repairs	39,719	2,647	1,107	3,990	31,975	62,905	24,281	5,101	3,745	29,778
Depreciation	83,606	10,253	3,767	10,048	59,538	205,563	46,129	11,325	9,165	138,944
Amortization	405	*61	*54	*4	286	6,259	*4,071	*302	*46	1,840
Depletion	*370	—	—	—	*370	22,972	*21,427	—	—	1,545
Pension, profit-sharing, annuity, and bond purchase plans	3,829	*464	*543	*423	2,999	13,192	1,280	2,458	1,252	8,202
Employee benefit programs	17,805	4,311	*1,879	2,057	9,558	28,960	2,797	3,104	4,607	18,452
Net loss from other partnerships	*342	—	—	*198	*144	*123	—	—	—	*123
Farm net loss	—	—	—	—	—	*149	—	—	—	*149
Net loss, noncapital assets	*131	*13	—	—	*118	800	*316	*5	*380	*99
Other deductions	377,956	65,809	28,002	63,346	220,699	553,786	93,057	95,434	31,795	333,500
Net income	767,949	106,652	70,541	123,487	467,269	941,158	132,203	95,888	72,197	640,870

Footnotes at end of table.

Table 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					Wholesale and retail trade				
	Total	Transportation			Communi- cation, electric, gas, and sanitary services	Total	Wholesale trade	Retail trade		
		Total	Trucking and ware- housing	Other transporta- tion				Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores
(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
<b>Partnerships With and Without Net Income</b>										
Number of partnerships	16,837	13,942	9,016	4,926	2,895	193,312	29,379	163,832	8,483	3,466
Total receipts	3,894,449	3,230,045	1,337,612	1,892,433	664,404	49,198,951	16,806,145	32,384,071	2,390,151	982,614
Business receipts	3,817,903	3,176,057	1,309,188	1,866,869	641,846	48,616,283	16,624,409	31,983,372	2,353,009	960,717
Income from other partnerships	1,073	*364	*162	*202	*709	4,851	2,073	2,778	*40	*208
Nonqualifying dividends	*39	*39	*39	—	—	2,676	1,015	1,661	430	*125
Interest received	11,324	8,196	2,478	5,718	3,128	64,779	20,511	44,265	5,583	2,628
Rents received	16,522	14,265	8,760	5,505	2,257	135,593	29,386	105,977	13,615	8,895
Royalties	*903	*315	*182	*133	*588	3,431	856	2,575	*669	*598
Farm net profit	*97	*97	*97	—	—	1,002	—	988	*77	—
Net gain, noncapital assets	16,918	13,597	9,213	4,384	3,321	43,022	6,275	36,747	440	*400
Other receipts	29,670	17,115	7,493	9,622	12,555	327,314	121,606	205,706	16,288	9,043
Total deductions	3,691,961	2,864,182	1,232,728	1,631,454	827,779	46,572,007	16,050,967	30,514,538	2,204,811	927,667
Cost of sales and operations, total	1,573,610	1,434,521	400,806	1,033,715	139,089	37,167,575	13,983,220	23,180,298	1,724,630	714,484
Inventory, beginning-of-year	26,719	23,728	3,887	19,841	2,991	4,373,017	1,343,325	3,028,589	373,750	145,257
Purchases	794,450	733,717	206,005	527,712	60,733	34,878,887	13,126,499	21,748,253	1,648,633	667,556
Cost of labor	124,435	106,388	48,958	57,430	18,047	722,159	158,450	563,709	36,285	4,209
Material and supplies	59,131	49,472	13,905	35,567	9,659	431,086	142,628	288,458	27,459	1,648
Other costs	624,948	573,959	132,402	441,557	50,989	1,646,950	632,125	1,014,805	68,293	42,398
Less: Inventory, end-of-year	56,073	52,743	4,351	48,392	3,330	4,884,524	1,419,357	3,463,516	429,790	146,584
Salaries and wages	358,603	277,007	195,170	81,837	81,596	2,796,280	566,568	2,229,385	157,866	74,060
Payments to partners	50,584	42,424	32,890	9,534	8,160	591,240	129,204	462,036	39,902	16,323
Rent paid	71,085	56,496	40,917	15,579	14,589	835,951	96,371	739,566	25,310	16,724
Interest paid	140,398	99,548	29,535	70,013	40,850	352,672	100,084	252,330	20,834	5,842
Taxes paid	92,923	67,387	52,514	14,873	25,536	797,201	165,055	631,827	40,717	15,944
Bad debts	4,887	2,313	910	1,403	2,574	65,338	22,574	42,764	6,935	1,429
Repairs	94,069	82,270	60,212	22,058	11,799	217,661	53,776	163,789	9,954	3,933
Depreciation	499,199	322,167	90,681	231,486	177,032	507,612	123,816	383,635	26,222	9,094
Amortization	6,236	913	*56	857	5,323	11,192	2,419	8,773	*87	*306
Depletion	*284	*155	*125	*30	*129	2,719	1,600	1,119	*601	*132
Pension, profit-sharing, annuity, and bond purchase plans	6,820	5,199	3,205	1,994	1,621	20,692	11,457	9,235	1,405	265
Employee benefit programs	12,562	9,744	6,483	3,261	2,818	57,450	18,834	38,616	2,877	731
Net loss from other partnerships	*2,748	*1,320	*1,252	*68	*1,428	3,494	1,869	1,625	*776	*11
Farm net loss	*2	*2	*2	—	—	*104	—	—	—	—
Net loss, noncapital assets	1,398	1,316	*1,057	*259	*82	2,779	421	2,358	*35	*210
Other deductions	776,553	461,400	316,913	144,487	315,153	3,142,407	773,699	2,367,078	147,360	68,179
Net income (less deficit)	202,488	365,863	104,884	260,979	—163,375	2,626,944	755,178	1,869,533	185,340	54,947
Net income	628,429	526,503	130,924	395,579	101,926	3,077,203	852,550	2,222,420	200,763	68,148
Deficit	425,941	160,640	26,040	134,600	265,301	450,259	97,372	352,887	15,423	13,201
<b>Partnerships With Net Income</b>										
Number of partnerships	10,596	8,779	6,078	2,701	1,817	132,062	22,063	109,898	6,631	2,423
Total receipts	3,191,064	2,689,185	1,083,238	1,605,947	501,879	42,421,011	14,674,896	27,737,380	2,200,296	810,528
Business receipts	3,125,262	2,643,062	1,057,457	1,585,605	482,200	41,928,238	14,520,602	27,399,134	2,168,190	795,705
Income from other partnerships	1,073	*364	*162	*202	*709	4,399	1,800	2,599	*37	*208
Nonqualifying dividends	*34	*34	*34	—	—	2,419	1,000	1,419	*322	*53
Interest received	8,785	7,454	2,420	5,034	1,331	57,611	18,345	39,263	4,402	2,470
Rents received	11,683	9,469	7,311	2,158	2,214	108,523	22,634	85,659	11,975	4,800
Royalties	*902	*314	*181	*133	*588	2,811	807	2,004	*244	*598
Farm net profit	*97	*97	*97	—	—	1,002	*14	988	*77	—
Net gain, noncapital assets	16,489	13,172	8,872	4,300	3,317	36,055	5,094	30,961	360	*400
Other receipts	26,739	15,219	6,704	8,515	11,520	279,953	104,600	175,353	14,689	6,294
Total deductions	2,562,635	2,162,682	952,314	1,210,368	399,953	39,343,808	13,822,346	25,514,960	1,999,533	742,380
Cost of sales and operations, total	1,322,348	1,214,988	310,048	904,940	107,360	31,851,689	12,093,961	19,753,671	1,580,488	583,835
Inventory, beginning-of-year	16,986	13,995	2,253	11,742	2,991	3,552,623	1,101,711	2,449,809	330,563	113,647
Purchases	723,044	662,476	156,080	506,396	60,568	29,891,493	11,355,133	18,531,775	1,501,730	568,703
Cost of labor	104,109	94,467	40,693	53,774	9,642	595,208	134,196	461,012	34,310	3,635
Material and supplies	52,194	43,543	9,670	33,873	8,651	371,750	129,647	242,103	25,005	1,418
Other costs	475,444	446,606	104,617	341,989	28,838	1,412,357	547,480	864,857	67,006	13,891
Less: Inventory, end-of-year	49,429	46,099	3,265	42,834	3,330	3,971,742	1,174,206	2,795,885	378,126	117,459
Salaries and wages	295,981	228,726	164,187	64,539	67,255	2,341,970	502,032	1,839,611	142,053	58,312
Payments to partners	30,528	25,071	20,969	4,102	5,457	428,479	99,969	328,510	34,220	9,890
Rent paid	54,346	45,119	36,385	8,734	9,227	651,076	80,224	570,838	21,032	12,631
Interest paid	41,880	32,900	16,565	16,335	8,980	238,004	69,298	168,448	14,988	4,370
Taxes paid	63,298	51,338	40,437	10,901	11,960	653,278	139,787	513,172	36,651	12,735
Bad debts	3,279	1,788	651	1,137	1,491	52,724	17,825	34,899	6,295	1,274
Repairs	67,115	59,737	47,524	12,213	7,378	168,786	43,728	124,962	8,391	2,806
Depreciation	200,939	153,382	61,938	91,444	47,557	375,091	94,734	280,196	21,780	6,601
Amortization	3,888	504	*46	*458	*3,384	7,276	1,977	5,299	*44	*170
Depletion	*268	*139	*109	*30	*129	2,585	1,600	985	*601	*132
Pension, profit-sharing, annuity, and bond purchase plans	5,849	4,852	3,076	1,776	997	19,326	10,835	8,491	1,341	265
Employee benefit programs	10,167	8,498	5,361	3,137	1,669	50,779	17,280	33,499	2,714	477
Net loss from other partnerships	*1,345	*1,252	*1,252	—	*93	2,559	973	1,586	*41	*11
Farm net loss	*2	*2	*2	—	—	*104	—	—	—	—
Net loss, noncapital assets	*392	*388	*132	*256	*4	818	293	525	*35	—
Other deductions	461,010	333,998	243,632	90,366	127,012	2,499,264	647,830	1,850,164	128,859	48,871
Net income	628,429	526,503	130,924	395,579	101,926	3,077,203	852,550	2,222,420	200,763	68,148

Footnotes at end of table.

Table 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								Apparel and accessory stores	Furniture and home furnishings stores
	Food stores			Automotive dealers and service stations						
	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)		
<b>Partnerships With and Without Net Income</b>										
Number of partnerships	22,627	15,180	7,447	26,788	6,227	13,979	6,582	12,314	12,320	
Total receipts	6,465,923	5,443,188	1,022,735	8,623,742	3,634,518	3,869,349	1,119,875	1,546,524	1,953,598	
Business receipts	6,409,065	5,400,783	1,008,282	8,539,440	3,591,835	3,847,109	1,100,496	1,533,296	1,898,697	
Income from other partnerships	227	153	*74	*86	*1	*85	—	*23	*259	
Nonqualifying dividends	889	889	—	27	*10	*17	—	*51	*33	
Interest received	6,858	6,353	505	8,093	4,642	2,128	1,323	2,740	8,314	
Rents received	14,445	11,597	2,848	24,848	13,249	6,653	4,946	2,478	6,156	
Royalties	*290	*290	—	421	*84	*276	*61	—	*9	
Farm net profit	*6	*6	—	*704	*10	*694	—	—	*47	
Net gain, noncapital assets	3,742	1,362	*2,380	8,821	1,026	1,680	6,115	*90	12,481	
Other receipts	30,401	21,755	8,646	41,302	23,661	10,707	6,934	7,846	27,602	
Total deductions	6,200,090	5,232,546	967,544	8,252,728	3,524,969	3,667,052	1,060,707	1,415,838	1,791,852	
Cost of sales and operations, total	5,142,099	4,424,583	717,516	7,069,747	3,110,057	3,161,074	798,616	988,751	1,276,306	
Inventory, beginning-of-year	312,434	285,661	26,773	712,986	391,046	123,019	198,921	344,930	293,504	
Purchases	4,973,953	4,319,866	654,087	6,621,537	2,840,323	2,992,375	788,839	1,000,258	1,184,324	
Cost of labor	46,630	27,526	19,104	89,653	46,779	30,685	12,189	15,536	30,329	
Material and supplies	28,514	8,772	19,742	92,918	48,424	33,409	11,085	5,526	18,866	
Other costs	127,318	97,906	29,412	377,871	251,734	106,573	19,564	21,968	61,924	
Less: Inventory, end-of-year	346,750	315,148	31,602	825,218	468,249	124,987	231,982	399,467	312,641	
Salaries and wages	366,130	294,168	71,962	340,250	120,346	145,888	74,016	125,770	126,778	
Payments to partners	66,041	41,821	24,220	89,978	26,568	42,318	21,092	34,531	35,921	
Rent paid	76,331	53,080	23,251	91,922	20,332	55,260	16,330	59,007	44,732	
Interest paid	27,715	22,016	5,699	62,575	31,963	13,623	16,989	10,756	16,803	
Taxes paid	89,414	73,471	15,943	121,677	31,256	68,572	21,849	29,587	36,563	
Bad debts	3,345	2,600	745	12,371	5,405	3,911	3,055	1,740	6,687	
Repairs	32,042	22,823	9,219	26,252	9,758	9,432	7,062	4,439	7,492	
Depreciation	60,996	43,501	17,495	61,033	17,118	29,216	14,699	14,293	21,728	
Amortization	687	396	291	223	66	223	*190	355	276	
Depletion	*101	*101	—	*128	—	*120	—	—	*41	
Pension, profit-sharing, annuity, and bond purchase plans	1,968	1,397	571	1,482	876	102	504	343	459	
Employee benefit programs	8,617	6,685	1,932	7,244	5,293	710	1,241	824	2,442	
Net loss from other partnerships	*219	*6	*213	*4	—	—	*4	*220	*207	
Farm net loss	—	—	—	—	—	—	—	—	*104	
Net loss, noncapital assets	459	131	*328	136	*3	129	*4	*337	*331	
Other deductions	323,926	245,767	78,159	367,450	145,920	136,474	85,056	144,885	214,982	
Net income (less deficit)	265,833	210,642	55,191	371,014	109,549	202,297	59,168	130,686	161,746	
Net income	307,656	238,092	69,564	424,491	124,843	221,519	78,129	150,090	184,545	
Deficit	41,823	27,450	14,373	53,477	15,294	19,222	18,961	19,404	22,799	
<b>Partnerships With Net Income</b>										
Number of partnerships	16,724	11,673	5,051	19,228	4,327	10,773	4,128	8,630	8,187	
Total receipts	5,668,194	4,806,361	861,833	7,442,968	3,251,187	3,301,483	890,298	1,378,677	1,679,560	
Business receipts	5,616,963	4,768,664	848,299	7,372,664	3,212,611	3,284,183	875,870	1,365,865	1,628,026	
Income from other partnerships	*92	*92	—	*45	*1	*44	—	*23	*259	
Nonqualifying dividends	840	840	—	*26	*10	*16	—	*51	*33	
Interest received	6,500	6,158	342	7,046	3,992	1,912	1,142	2,715	8,176	
Rents received	12,567	9,881	2,686	19,787	11,736	3,760	4,289	2,478	6,003	
Royalties	*287	*287	—	412	*84	*267	*61	—	*9	
Farm net profit	*6	*6	—	*704	*10	*694	—	—	*47	
Net gain, noncapital assets	3,180	1,189	*1,991	5,600	920	879	3,801	*90	11,837	
Other receipts	27,759	19,244	8,515	36,684	21,821	9,728	5,135	7,455	25,170	
Total deductions	5,360,538	4,568,269	792,269	7,018,477	3,126,344	3,079,964	812,169	1,228,587	1,495,015	
Cost of sales and operations, total	4,493,023	3,889,574	603,449	6,075,473	2,776,633	2,678,587	620,253	863,259	1,088,352	
Inventory, beginning-of-year	256,558	236,189	20,359	564,238	330,530	100,941	132,765	294,121	237,697	
Purchases	4,944,437	3,793,051	551,386	5,661,605	2,510,101	2,543,156	608,348	873,554	1,010,050	
Cost of labor	39,712	22,387	17,325	76,877	43,344	24,216	9,317	14,385	24,115	
Material and supplies	22,691	5,919	16,772	80,775	45,389	25,761	9,625	4,977	14,912	
Other costs	109,921	86,881	23,040	353,252	246,101	91,425	15,726	17,427	57,426	
Less: Inventory, end-of-year	280,296	254,863	25,433	661,272	398,832	106,912	155,528	341,205	255,848	
Salaries and wages	313,060	258,500	54,560	284,200	106,823	118,120	59,257	113,481	106,020	
Payments to partners	49,808	31,665	18,143	54,966	17,233	24,030	13,703	26,419	24,635	
Rent paid	56,552	39,570	16,982	76,904	17,073	48,580	11,251	48,377	34,385	
Interest paid	20,221	16,844	3,377	46,203	26,740	9,416	10,047	8,539	12,430	
Taxes paid	76,842	63,859	12,983	97,852	24,486	56,735	16,631	26,932	30,668	
Bad debts	2,390	2,169	221	9,822	4,529	3,079	2,214	1,423	5,894	
Repairs	25,945	19,015	6,930	20,240	8,000	7,552	4,688	4,112	6,375	
Depreciation	47,684	35,246	12,438	47,491	14,954	22,351	10,186	11,739	15,189	
Amortization	487	255	232	248	66	*109	*73	*205	207	
Depletion	—	*2	—	*128	—	*120	—	—	*9	
Pension, profit-sharing, annuity, and bond purchase plans	1,704	1,160	544	1,401	857	98	446	343	425	
Employee benefit programs	7,534	5,824	1,710	6,372	4,765	604	1,003	814	2,218	
Net loss from other partnerships	*219	*6	*213	*4	—	—	*4	*220	*207	
Farm net loss	—	—	—	—	—	—	—	—	*104	
Net loss, noncapital assets	124	56	*68	28	*3	*21	*4	*58	*103	
Other deductions	264,943	204,524	60,419	297,145	124,174	110,562	62,409	122,668	167,794	
Net income	307,656	238,092	69,564	424,491	124,843	221,519	78,129	150,090	184,545	

Footnotes at end of table.

Table 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				Total	Finance, insurance, and real estate			
	Retail trade—Continued					Total	Finance		
	Eating places	Drinking places	Liquor stores	Other retail trade			Total	Banking, and credit agencies other than banks	Security, commodity brokers, and services
(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	
<b>Partnerships With and Without Net Income</b>									
Number of partnerships	24,504	8,524	4,151	40,655	476,390	106,073	2,412	1,776	101,885
Total receipts	4,066,790	645,741	1,033,819	4,675,169	43,894,814	6,990,481	186,500	3,841,521	2,962,460
Business receipts	4,011,934	630,752	1,025,305	4,621,157	38,771,003	3,762,090	101,814	3,286,945	373,331
Income from other partnerships	*237	—	*404	*1,294	461,183	403,773	*1,232	13,433	389,108
Nonqualifying dividends	—	—	*11	95	53,155	50,072	*1,180	830	48,062
Interest received	2,286	409	532	6,822	2,727,454	2,119,311	67,918	396,063	1,655,330
Rents received	13,910	2,625	4,577	14,428	350,312	74,941	3,326	*1,295	70,320
Royalties	—	*102	—	*486	209,324	197,059	*20	*728	196,311
Farm net profit	*154	—	—	—	1,592	*624	—	*12	*612
Net gain, noncapital assets	6,526	*1,275	*81	2,891	327,337	82,072	*5	19,215	62,852
Other receipts	31,743	10,578	2,909	27,996	993,454	300,539	11,005	123,000	166,534
Total deductions	3,793,567	593,886	982,707	4,351,392	44,865,257	6,658,596	163,175	3,829,243	2,666,178
Cost of sales and operations, total	1,997,766	314,302	818,924	3,133,289	4,955,111	217,718	*2,552	*8,230	206,936
Inventory, beginning-of-year	61,261	19,036	100,547	664,884	1,619,557	14,678	*567	—	14,111
Purchases	1,603,797	287,740	809,066	2,951,389	1,018,939	40,874	*1,324	*3,472	36,078
Cost of labor	274,355	14,645	3,962	48,105	60,143	3,863	*602	—	3,261
Material and supplies	44,792	3,648	8,646	56,441	297,781	11,078	—	—	11,078
Other costs	86,385	9,277	11,334	208,037	3,428,353	170,068	898	*4,758	164,412
Less: Inventory, end-of-year	72,824	20,044	114,631	795,567	1,469,662	22,843	839	—	22,004
Salaries and wages	571,262	81,891	39,839	345,539	2,160,245	501,219	30,482	429,564	41,173
Payments to partners	51,638	13,298	10,569	103,835	516,300	218,041	6,510	133,254	78,277
Rent paid	246,038	25,544	18,648	134,310	834,427	89,198	7,405	55,252	26,541
Interest paid	51,856	10,872	9,964	35,113	10,413,334	828,579	29,050	356,048	443,481
Taxes paid	155,077	31,123	22,401	89,324	3,939,317	172,991	4,400	65,628	102,963
Bad debts	1,756	753	523	7,225	84,417	21,239	6,060	4,538	10,641
Repairs	44,310	9,004	4,509	21,854	1,254,430	17,806	1,408	3,967	12,431
Depreciation	96,401	18,016	10,776	65,076	6,639,837	167,828	6,882	8,792	152,514
Amortization	4,444	*63	674	1,402	73,801	10,292	*171	1,534	8,587
Depletion	—	—	—	*116	21,130	16,909	*55	*63	16,791
Pension, profit-sharing, annuity, and bond purchase plans	845	*60	*100	2,308	30,925	17,077	*860	14,201	2,016
Employee benefit programs	10,434	*561	556	4,330	43,389	12,000	1,382	7,959	2,659
Net loss from other partnerships	*847	—	*9	*32	925,110	774,921	14,430	9,471	751,020
Farm net loss	—	—	—	—	*2,950	*550	—	—	*550
Net loss, noncapital assets	*483	*105	—	*262	124,176	81,745	*276	13,586	67,883
Other deductions	560,410	88,294	44,215	407,377	12,846,358	3,510,483	51,252	2,717,156	742,075
Net income (less deficit)	273,223	51,855	51,112	323,777	—970,443	331,885	23,325	12,278	296,282
Net income	344,449	68,360	58,379	415,539	7,116,468	2,239,790	48,615	201,400	1,989,775
Deficit	71,226	16,505	7,267	91,762	8,086,911	1,907,905	25,290	189,122	1,693,493
<b>Partnerships With Net Income</b>									
Number of partnerships	16,047	5,556	2,878	23,594	249,724	61,992	1,791	983	59,218
Total receipts	3,266,887	493,440	856,751	3,940,079	24,015,032	3,638,191	150,322	973,936	2,513,933
Business receipts	3,224,710	482,272	850,552	3,894,187	20,216,819	1,043,525	79,375	749,435	214,715
Income from other partnerships	*237	—	*404	*1,294	441,758	393,486	*1,232	384,603	60,303
Nonqualifying dividends	—	—	*11	*83	42,895	40,686	*1,161	*689	38,836
Interest received	1,786	319	521	5,328	2,047,649	1,654,733	64,022	116,958	1,473,753
Rents received	10,650	1,963	2,653	12,783	239,333	56,097	*3,183	*1,245	51,669
Royalties	—	*102	—	*352	182,367	182,195	*20	*555	181,620
Farm net profit	*154	—	—	—	996	*497	—	*12	*485
Net gain, noncapital assets	5,844	*1,146	*62	2,442	251,668	73,006	*5	14,121	58,880
Other receipts	23,506	7,638	2,548	23,610	581,547	193,966	1,324	83,270	109,372
Total deductions	2,922,438	425,080	798,372	3,524,540	16,898,564	1,398,401	101,707	772,536	524,158
Cost of sales and operations, total	1,563,960	235,962	677,662	2,591,657	3,384,447	80,478	*2,219	*5,850	72,409
Inventory, beginning-of-year	45,022	15,310	77,296	515,359	856,638	5,988	*567	—	5,421
Purchases	1,254,963	217,293	685,204	2,414,236	746,911	29,989	*1,324	*3,472	25,193
Cost of labor	218,621	10,346	*1,784	37,227	28,832	2,451	*602	—	1,849
Material and supplies	36,522	2,298	2,419	51,086	228,777	10,903	—	—	10,903
Other costs	60,561	6,572	694	178,107	2,275,248	35,308	*565	*2,378	32,365
Less: Inventory, end-of-year	51,729	15,857	89,735	604,358	751,959	*4,161	*839	—	*3,322
Salaries and wages	447,535	60,369	33,557	281,024	1,142,882	288,510	28,485	242,541	17,484
Payments to partners	39,264	5,184	7,238	76,886	244,477	93,622	4,999	73,502	15,121
Rent paid	196,015	17,071	13,677	94,194	368,253	50,918	6,112	34,449	10,357
Interest paid	26,023	7,404	4,862	23,408	3,005,136	312,724	22,708	107,626	182,390
Taxes paid	122,693	21,491	17,451	69,657	1,687,260	73,967	3,823	35,699	34,445
Bad debts	1,129	441	395	5,836	25,994	5,939	4,291	327	1,321
Repairs	31,377	6,332	3,118	16,266	484,443	12,893	1,059	3,499	8,335
Depreciation	62,680	11,515	7,029	48,488	2,067,088	42,216	6,042	5,417	30,757
Amortization	2,311	*21	651	955	15,114	2,849	*3	553	2,293
Depletion	—	—	—	*113	16,195	14,086	*55	*5	14,026
Pension, profit-sharing, annuity, and bond purchase plans	789	*60	*100	2,063	19,287	9,654	*860	8,489	*305
Employee benefit programs	8,180	*549	530	4,111	24,166	7,475	1,382	5,125	968
Net loss from other partnerships	*843	—	*9	*32	24,957	12,460	*298	3,841	8,321
Farm net loss	—	—	—	—	*18	—	—	—	—
Net loss, noncapital assets	*62	—	—	*117	3,050	611	—	—	611
Other deductions	419,577	58,681	32,093	309,533	4,385,797	389,999	19,371	245,613	125,015
Net income	344,449	68,360	58,379	415,539	7,116,468	2,239,790	48,615	201,400	1,989,775

Footnotes at end of table.

Table 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				Other real estate	Total	Hotels and other lodging places		
		Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers			Total	Motels, motor hotels, and tourist courts	Other lodging places
(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	
<b>Partnerships With and Without Net Income</b>										
Number of partnerships	9,391	360,926	299,086	26,303	17,998	17,539	226,638	13,463	7,387	6,076
Total receipts	2,284,451	34,618,882	26,932,657	533,174	2,035,439	5,118,612	38,874,840	3,881,227	1,949,552	1,931,675
Business receipts	2,133,480	32,875,433	25,798,844	436,314	1,890,878	4,749,397	37,787,716	3,703,729	1,869,409	1,834,323
Income from other partnerships	*1,770	55,640	35,742	631	1,851	17,416	38,034	*3,775	*2,799	*3,496
Nonqualifying dividends	*912	2,271	1,948	249	*21	*53	1,823	*20	*13	*7
Interest received	55,518	552,625	404,229	15,678	25,374	107,344	121,581	13,451	7,485	5,966
Rents received	6,521	268,850	86,414	44,077	67,943	68,416	243,727	85,589	39,964	45,625
Royalties	*43	12,222	3,080	4,908	*3,945	289	64,163	*19	*19	—
Farm net profit	—	968	*451	*271	*93	*153	*1,265	*378	—	*378
Net gain, noncapital assets	1,323	243,942	170,972	13,761	9,182	50,027	86,325	6,800	6,260	540
Other receipts	84,984	607,931	428,977	17,285	36,152	125,517	530,206	67,466	26,126	41,340
Total deductions	1,758,715	36,447,946	29,241,069	503,921	1,927,446	4,775,510	29,630,091	3,867,944	1,895,040	1,972,904
Cost of sales and operations, total	274,461	4,462,932	384,737	23,870	704,030	3,350,295	5,912,444	813,202	347,418	465,784
Inventory, beginning-of-year	*638	1,604,241	72,245	*5,172	244,956	1,281,828	378,591	32,956	9,177	23,779
Purchases	*22,378	955,687	129,328	5,066	260,404	560,889	2,667,514	375,943	188,483	187,460
Cost of labor	*1,971	54,309	12,430	2,374	15,311	24,194	965,867	167,909	78,263	109,646
Material and supplies	*4,353	282,350	11,311	1,493	45,181	224,365	432,414	53,789	14,798	38,991
Other costs	246,125	3,012,160	215,726	17,251	380,548	2,398,635	1,908,428	195,954	66,758	129,196
Less: Inventory, end-of-year	*1,004	1,445,615	56,303	*7,486	242,410	1,139,616	400,470	33,949	23,288	23,288
Salaries and wages	225,094	1,433,932	1,109,312	6,525	184,934	133,161	7,775,617	598,055	315,847	282,200
Payments to partners	56,133	242,126	139,244	4,509	56,016	42,357	1,215,790	35,598	18,008	17,590
Rent paid	33,582	711,647	633,470	22,564	35,447	20,166	1,714,317	143,626	68,177	75,449
Interest paid	12,296	9,572,459	8,714,746	160,360	206,346	491,007	1,183,269	455,007	221,504	233,503
Taxes paid	27,752	3,738,574	3,498,308	69,691	69,845	100,730	1,144,146	239,124	116,400	122,724
Bad debts	9,977	53,201	40,004	*200	3,265	9,732	77,280	11,524	6,568	4,956
Repairs	4,086	1,232,538	1,175,949	15,121	23,856	17,612	344,813	117,651	63,255	54,396
Depreciation	13,558	6,458,451	6,213,022	71,572	95,710	78,147	2,398,789	395,969	200,635	195,334
Amortization	2,169	61,340	54,115	943	1,601	4,681	105,488	6,183	2,243	3,940
Depletion	*9	4,212	2,334	1,866	*12	—	1,567	—	—	—
Pension, profit-sharing, annuity, and bond purchase plans	4,866	8,982	7,113	*24	1,148	697	151,206	1,567	487	1,080
Employee benefit programs	6,097	25,292	18,396	*130	2,821	3,945	184,775	18,554	5,785	12,769
Net loss from other partnerships	*147	150,042	125,928	1,365	4,760	17,989	105,395	*1,604	*847	*757
Farm net loss	—	*2,400	*2,382	*18	—	—	—	—	—	—
Net loss, noncapital assets	*1	42,430	36,352	*2,210	*398	3,470	6,250	1,252	*1,224	*28
Other deductions	1,088,487	8,247,388	7,085,657	122,953	537,257	501,521	7,308,945	1,029,028	526,642	502,386
Net income (less deficit)	525,736	-1,828,064	-2,308,412	29,253	107,993	343,102	9,244,749	13,283	54,512	-41,229
Net income	560,736	4,315,942	2,997,148	203,820	323,650	791,324	10,957,017	329,708	165,323	164,385
Deficit	35,000	6,144,006	5,305,560	174,567	215,657	448,222	1,712,268	316,425	110,811	205,614
<b>Partnerships With Net Income</b>										
Number of partnerships	8,222	179,510	146,188	15,465	8,581	9,276	159,514	7,633	3,992	3,641
Total receipts	2,125,483	18,251,358	12,591,890	415,044	1,471,777	3,772,647	33,600,812	2,246,512	1,178,918	1,067,594
Business receipts	1,980,058	17,193,236	11,950,324	347,726	1,375,647	3,519,537	32,700,180	2,123,782	1,120,643	1,003,139
Income from other partnerships	*1,770	46,502	27,064	*417	*1,662	17,359	33,162	*3,768	*279	*3,488
Nonqualifying dividends	*812	1,397	1,092	246	*8	*51	1,773	*20	*13	*7
Interest received	52,202	340,714	245,536	11,443	15,735	68,000	103,701	11,172	6,297	4,875
Rents received	6,509	176,727	58,558	30,823	50,728	36,618	182,156	62,653	30,591	32,062
Royalties	*43	10,129	2,199	3,753	*3,922	*255	61,329	*19	*19	—
Farm net profit	—	*499	*179	*181	*93	*46	*686	—	—	—
Net gain, noncapital assets	*1,217	177,445	119,580	7,987	7,973	41,905	74,242	4,345	4,220	*125
Other receipts	82,872	304,709	187,358	12,466	16,009	88,876	443,833	40,753	16,856	23,897
Total deductions	1,564,747	13,935,416	9,594,742	211,224	1,148,127	2,981,323	22,643,795	1,916,804	1,013,595	903,209
Cost of sales and operations, total	166,729	3,137,240	219,434	13,166	497,634	2,407,006	4,338,921	401,374	165,959	235,415
Inventory, beginning-of-year	*638	850,012	35,843	*2,423	92,379	719,367	264,584	15,471	4,868	10,603
Purchases	*22,378	694,544	96,332	*1,067	153,534	443,611	2,066,564	208,158	108,712	99,446
Cost of labor	*1,971	24,410	2,027	516	8,167	13,700	710,475	85,488	23,721	61,767
Material and supplies	*4,214	213,660	5,576	563	41,885	165,636	349,303	34,116	6,451	27,665
Other costs	138,532	2,101,408	103,160	11,124	293,931	1,693,193	1,246,142	73,473	27,405	46,068
Less: Inventory, end-of-year	*1,004	746,794	23,504	2,527	92,262	628,501	298,147	15,332	5,198	10,134
Salaries and wages	208,586	645,786	447,066	2,182	130,643	65,895	6,955,613	330,621	191,561	139,060
Payments to partners	49,234	101,621	46,589	733	32,845	21,454	978,132	20,572	11,387	9,185
Rent paid	31,031	286,304	243,851	13,944	20,376	8,133	1,491,618	97,661	48,659	49,002
Interest paid	10,223	2,682,389	2,408,258	34,612	66,126	173,393	467,218	166,801	101,635	65,166
Taxes paid	24,350	1,588,943	1,482,910	36,641	29,256	40,136	900,237	132,100	66,849	65,251
Bad debts	9,494	10,561	8,318	*44	1,174	1,025	35,095	4,553	2,745	1,808
Repairs	3,447	468,103	438,055	9,259	12,100	8,689	229,853	65,050	35,496	29,554
Depreciation	12,826	2,012,046	1,922,151	31,832	34,289	23,774	1,051,381	165,851	95,254	70,597
Amortization	2,169	10,096	8,455	346	550	745	55,169	1,413	552	861
Depletion	*9	2,100	577	1,511	*12	—	1,438	—	—	—
Pension, profit-sharing, annuity, and bond purchase plans	4,792	4,841	3,725	—	*766	350	145,787	765	412	353
Employee benefit programs	5,922	10,769	8,243	*80	1,537	929	161,763	9,720	3,607	6,113
Net loss from other partnerships	*147	12,350	7,789	*252	1,206	3,103	16,811	*55	*55	—
Farm net loss	—	*18	—	*18	—	—	—	—	—	—
Net loss, noncapital assets	*1	2,438	1,662	*226	*28	*522	1,580	*29	*16	*13
Other deductions	1,035,987	2,959,811	2,347,659	66,398	319,585	226,169	5,813,179	520,239	289,408	230,831
Net income	560,736	4,315,942	2,997,148	203,820	323,650	791,324	10,957,017	329,708	165,323	164,385

Footnotes at end of table.

Table 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				
	Total	Laundries, dry cleaning and garment services	Beauty shops	Barber shops	Other personal services		Total	Automobile repair shops		Automobile parking and other services	
(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	
<b>Partnerships With and Without Net Income</b>											
Number of partnerships	23,300	7,431	7,058	2,255	6,556	36,424	23,259	15,900	9,164	6,736	7,359
Total receipts	1,326,468	467,209	263,674	95,114	500,471	3,326,446	1,798,686	1,230,277	642,328	587,949	568,409
Business receipts	1,304,412	457,944	262,045	93,747	490,676	3,101,180	1,760,055	1,224,223	638,774	585,449	535,832
Income from other partnerships	*189	—	—	—	*189	*1,200	—	—	—	—	—
Nonqualifying dividends	*173	*160	—	—	*13	*119	*17	—	—	—	*17
Interest received	3,808	1,812	*15	*3	1,978	20,223	2,901	866	579	287	2,035
Rents received	9,050	4,312	*1,207	—	3,531	67,901	17,069	2,649	1,901	748	14,420
Royalties	*12	—	—	—	*12	*9,002	—	—	—	—	—
Farm net profit	—	—	—	—	—	*586	—	—	—	—	—
Net gain, noncapital assets	2,437	1,943	—	*32	*462	40,660	5,423	*437	*134	*303	4,986
Other receipts	6,387	1,038	407	1,332	3,610	85,475	13,221	2,102	940	1,162	11,119
Total deductions	1,092,981	403,471	214,809	69,685	405,016	3,263,801	1,564,730	1,033,966	534,662	499,304	530,764
Cost of sales and operations, total	307,084	104,644	44,553	14,371	143,516	573,002	848,080	663,448	357,967	305,481	184,632
Inventory, beginning-of-year	26,469	7,151	3,217	*2,553	13,548	25,124	83,977	46,360	26,080	20,280	37,617
Purchases	125,376	29,878	16,988	*2,227	76,283	197,700	659,160	530,923	288,530	242,393	128,237
Cost of labor	82,609	39,192	17,358	*8,706	31,599	94,781	80,649	65,991	32,227	33,764	14,658
Material and supplies	50,280	18,983	8,444	*3,406	19,447	50,771	72,604	59,242	33,086	26,154	13,362
Other costs	50,857	16,950	1,779	*529	31,599	224,925	42,401	15,005	7,669	7,336	27,396
Less: Inventory, end-of-year	28,507	7,510	3,233	*3,050	14,714	20,299	90,711	54,073	29,627	24,446	36,638
Salaries and wages	215,144	80,363	67,560	17,921	49,300	322,060	134,871	89,617	40,063	49,554	45,254
Payments to partners	65,429	10,282	18,421	13,533	23,193	91,196	56,577	47,204	18,662	28,542	9,373
Rent paid	69,808	24,843	18,670	6,942	19,453	86,736	65,437	31,362	14,580	16,782	34,075
Interest paid	21,058	10,579	2,294	*1,117	7,068	311,395	49,041	11,182	5,646	5,536	37,859
Taxes paid	44,866	16,477	10,934	2,629	14,826	65,379	46,442	27,013	14,480	12,533	19,429
Bad debts	2,511	442	*27	*42	2,000	10,761	2,944	1,765	996	769	1,179
Repairs	20,010	10,676	2,738	497	6,099	41,433	22,761	7,145	3,628	3,517	15,616
Depreciation	63,145	29,460	7,177	1,500	25,008	1,098,530	133,318	24,812	13,484	11,328	108,506
Amortization	336	*198	*83	—	*55	6,112	904	*579	—	*579	*325
Depletion	*7	—	*7	—	—	*149	—	—	—	—	—
Pension, profit-sharing, annuity, and bond purchase plans	1,726	*975	—	—	751	4,845	205	*73	39	*34	*132
Employee benefit programs	1,982	1,030	*168	*33	751	7,835	2,896	2,417	727	1,690	479
Net loss from other partnerships	*27	—	—	—	*27	69,190	*765	—	—	—	*765
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*1,132	*422	—	*12	*698	530	*161	*12	*12	—	*149
Other deductions	278,616	113,080	42,177	11,088	112,271	574,648	200,328	127,337	64,378	62,959	72,991
Net income (less deficit)	233,487	63,738	48,865	25,429	95,455	62,645	233,956	196,311	107,666	88,645	37,645
Net income	260,466	74,923	53,948	25,842	105,753	715,898	283,003	211,915	115,263	96,652	71,088
Deficit	26,979	11,185	5,083	*413	10,298	653,253	49,047	15,604	7,597	8,007	33,443
<b>Partnerships With Net Income</b>											
Number of partnerships	17,259	5,316	5,446	1,867	4,630	22,729	16,031	12,136	7,311	4,825	3,895
Total receipts	1,175,745	420,142	222,234	88,608	444,761	2,454,928	1,467,622	1,072,121	575,058	497,063	395,501
Business receipts	1,156,364	413,014	220,821	87,242	435,287	2,273,619	1,437,412	1,066,692	571,939	494,753	370,720
Income from other partnerships	*189	—	—	—	*189	*1,129	—	—	—	—	—
Nonqualifying dividends	*173	*160	—	—	*13	*95	*7	—	—	—	*7
Interest received	2,381	504	*14	*3	1,860	13,579	2,003	729	494	235	1,274
Rents received	8,005	3,518	*1,026	—	3,461	44,144	13,582	2,649	1,901	748	10,933
Royalties	—	—	—	—	—	*8,922	—	—	—	—	—
Farm net profit	—	—	—	—	—	*686	—	—	—	—	—
Net gain, noncapital assets	2,437	1,943	—	*32	*462	37,176	4,447	*437	*134	*303	4,010
Other receipts	6,196	1,003	373	1,331	3,489	75,578	10,171	1,614	590	1,024	8,557
Total deductions	915,279	345,219	168,286	62,766	339,008	1,739,030	1,184,619	860,206	459,795	400,411	324,413
Cost of sales and operations, total	269,107	94,848	36,406	13,948	123,905	452,372	676,754	560,240	313,822	246,418	116,514
Inventory, beginning-of-year	22,538	5,491	2,414	*2,536	12,097	20,024	58,566	36,450	18,933	17,517	22,116
Purchases	110,630	27,529	12,647	*1,937	68,517	167,407	518,336	443,988	251,162	192,826	74,348
Cost of labor	72,078	35,302	14,851	*8,706	13,219	73,838	65,067	55,270	29,368	25,902	9,797
Material and supplies	44,123	16,806	7,930	*3,315	16,272	39,617	59,976	52,172	29,349	22,823	7,804
Other costs	43,778	15,679	1,309	*485	26,305	167,124	38,189	12,443	6,310	6,133	25,746
Less: Inventory, end-of-year	24,040	5,759	2,745	*3,031	12,505	15,638	63,380	40,083	21,300	18,783	23,297
Salaries and wages	181,456	70,600	51,901	*16,275	42,680	270,063	108,346	78,822	33,604	45,218	29,524
Payments to partners	51,932	8,324	15,132	*10,993	17,483	67,150	36,030	28,848	13,536	15,312	7,182
Rent paid	55,342	20,329	13,475	5,883	15,656	62,598	47,253	25,321	12,158	13,163	21,932
Interest paid	12,568	5,572	1,573	*1,117	4,306	71,908	24,774	7,982	4,393	3,589	16,792
Taxes paid	37,697	14,305	8,428	2,479	12,485	45,158	34,800	23,528	12,890	10,638	11,272
Bad debts	2,130	264	*18	*42	1,806	1,981	1,628	1,289	890	399	339
Repairs	16,919	9,238	2,045	451	5,185	20,359	14,247	6,071	2,936	3,135	8,176
Depreciation	48,400	22,720	4,941	1,284	19,455	323,427	87,046	20,336	11,661	8,675	66,710
Amortization	*176	*111	*21	—	*44	1,472	*205	*205	—	*205	—
Depletion	*7	—	*7	—	—	*117	—	—	—	—	—
Pension, profit-sharing, annuity, and bond purchase plans	1,680	*975	—	—	705	4,753	*178	*73	*39	*34	*105
Employee benefit programs	1,862	987	*168	*33	674	6,078	2,687	2,317	727	1,590	370
Net loss from other partnerships	*27	—	—	—	*27	4,756	*765	—	—	—	*765
Farm net loss	—	—	—	—	—	—	—	—	—	—	—
Net loss, noncapital assets	*403	*341	—	*12	*50	321	*29	—	—	—	*29
Other deductions	235,573	96,606	34,171	10,249	94,547	406,517	149,877	105,174	53,139	52,035	44,703
Net income	260,466	74,923	53,948	25,842	105,753	715,898	283,003	211,915	115,263	96,652	71,088

Footnotes at end of table.





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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>2</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All Industries</b>									
Total .....	1,153,398	95,178	6,079,860	1,306,036	176,548,047	75,853,364	12,334,740	19,964,455	2,966,695
No receipts reported .....	77,377	16,929	709,764	254,031	—	1	369,991	94,089	44,911
\$1 under \$5,000 .....	206,989	15,512	906,599	133,223	420,858	97,519	195,087	26,693	24,660
\$5,000 under \$10,000 .....	105,860	6,593	372,272	53,621	776,475	146,512	186,633	27,855	16,094
\$10,000 under \$25,000 .....	177,848	10,069	870,998	85,827	2,960,745	676,635	452,334	154,560	80,776
\$25,000 under \$50,000 .....	148,547	8,683	520,361	89,864	5,404,436	1,441,468	689,588	343,265	176,718
\$50,000 under \$100,000 .....	153,108	9,830	596,520	92,968	11,092,254	3,462,176	1,114,462	957,633	321,656
\$100,000 under \$200,000 .....	125,761	9,138	509,445	102,009	17,817,312	6,380,059	1,529,788	1,820,557	468,126
\$200,000 under \$500,000 .....	102,771	10,181	585,307	183,330	31,633,458	12,801,647	2,289,941	3,510,724	691,008
\$500,000 under \$1,000,000 .....	32,146	4,564	359,011	121,199	21,987,131	9,520,275	1,582,967	2,646,394	325,243
\$1,000,000 under \$2,000,000 .....	13,769	2,023	220,246	68,668	18,946,848	8,909,008	1,230,124	2,139,510	220,837
\$2,000,000 under \$5,000,000 .....	6,440	1,144	217,513	65,588	19,406,648	9,623,654	1,141,857	2,313,701	186,904
\$5,000,000 under \$10,000,000 .....	1,719	344	137,451	38,689	11,735,276	5,705,164	593,306	1,375,864	105,102
\$10,000,000 or more .....	1,063	168	74,373	17,019	34,366,606	17,089,246	958,662	4,553,810	304,660
<b>Agriculture, Forestry, and Fishing</b>									
Total .....	121,042	4,496	353,897	47,701	13,537,056	8,525,835	1,145,865	1,167,557	161,272
No receipts reported .....	9,375	918	33,405	8,242	—	—	25,182	4,014	3,991
\$1 under \$5,000 .....	15,949	*394	42,941	*2,401	37,517	37,299	18,897	5,892	*1,030
\$5,000 under \$10,000 .....	9,723	412	33,626	5,122	72,147	45,958	21,773	5,636	1,557
\$10,000 under \$25,000 .....	18,165	554	48,681	4,880	311,793	198,537	59,106	31,169	4,729
\$25,000 under \$50,000 .....	17,347	676	46,207	4,963	637,285	323,020	104,470	41,759	14,518
\$50,000 under \$100,000 .....	19,233	541	48,722	2,041	1,392,718	717,237	170,356	91,666	25,731
\$100,000 under \$200,000 .....	17,230	498	43,882	1,978	2,423,293	1,284,128	291,773	189,950	44,189
\$200,000 under \$500,000 .....	9,823	249	32,094	7,529	2,917,056	1,723,856	231,928	260,848	29,401
\$500,000 under \$1,000,000 .....	2,652	139	9,556	1,230	1,781,082	1,138,058	102,167	216,815	19,744
\$1,000,000 under \$2,000,000 .....	1,078	38	6,633	3,028	1,476,443	1,060,987	60,999	135,098	8,385
\$2,000,000 under \$5,000,000 .....	352	59	6,149	5,072	1,091,231	830,125	39,953	92,485	5,753
\$5,000,000 under \$10,000,000 .....	61	9	393	*204	408,473	341,631	7,552	25,238	1,181
\$10,000,000 or more .....	54	9	1,608	*1,011	988,018	824,999	11,709	66,787	1,063
<b>Farms: Total</b>									
Total .....	105,679	4,091	315,596	45,070	11,724,851	7,566,594	1,036,358	932,287	113,813
No receipts reported .....	7,107	723	25,797	6,495	—	—	16,022	2,599	*1,680
\$1 under \$5,000 .....	14,069	*359	38,850	*2,235	34,226	33,561	15,153	5,510	*1,029
\$5,000 under \$10,000 .....	8,485	412	30,840	5,122	63,175	43,176	19,260	4,085	*1,261
\$10,000 under \$25,000 .....	15,979	530	43,788	4,630	273,716	179,852	48,848	22,114	3,140
\$25,000 under \$50,000 .....	15,024	676	41,018	4,963	547,967	298,441	95,106	30,684	6,752
\$50,000 under \$100,000 .....	17,220	519	43,451	1,953	1,241,708	673,019	158,427	71,547	21,220
\$100,000 under \$200,000 .....	15,570	398	40,243	1,855	2,178,338	1,224,695	275,921	152,298	30,328
\$200,000 under \$500,000 .....	8,649	237	29,216	7,505	2,580,161	1,582,352	213,044	209,939	23,682
\$500,000 under \$1,000,000 .....	2,311	139	8,676	1,230	1,546,265	1,006,268	93,568	179,469	12,640
\$1,000,000 under \$2,000,000 .....	899	*35	6,018	*2,977	1,236,342	920,362	52,138	101,358	5,705
\$2,000,000 under \$5,000,000 .....	273	50	5,827	4,958	854,163	637,094	30,819	72,851	4,522
\$5,000,000 under \$10,000,000 .....	47	**13	318	**1,147	314,937	259,934	6,993	21,751	938
\$10,000,000 or more .....	46	**	1,554	**	853,853	707,840	10,059	58,082	*906
<b>Farms: Field crop</b>									
Total .....	42,151	1,331	120,228	8,755	4,112,696	2,290,296	465,605	329,141	45,183
No receipts reported .....	2,500	*127	6,469	*517	—	—	6,262	*1,073	*396
\$1 under \$5,000 .....	5,872	*99	16,895	*682	14,384	8,563	4,754	736	*748
\$5,000 under \$10,000 .....	3,316	*260	13,188	*967	24,821	12,403	5,325	1,203	*688
\$10,000 under \$25,000 .....	6,730	*284	17,721	*710	116,931	68,390	19,289	6,493	*1,819
\$25,000 under \$50,000 .....	6,805	*229	17,990	*1,196	247,768	123,300	40,907	12,670	*2,205
\$50,000 under \$100,000 .....	6,034	*205	14,950	*512	422,133	197,651	56,553	23,331	11,847
\$100,000 under \$200,000 .....	5,928	*78	15,136	*92	823,115	411,515	120,329	48,988	9,192
\$200,000 under \$500,000 .....	3,581	*12	8,743	*77	1,032,971	571,635	109,665	86,642	10,971
\$500,000 under \$1,000,000 .....	1,075	*28	4,002	*68	693,118	400,711	60,320	79,137	3,898
\$1,000,000 under \$2,000,000 .....	222	*9	1,009	*3,934	298,965	194,192	19,603	27,069	*1,440
\$2,000,000 under \$5,000,000 .....	72	**	4,048	**	242,849	162,833	16,615	22,076	*1,491
\$5,000,000 under \$10,000,000 .....	4	**	16	**	*27,947	*22,697	*1,570	*2,820	*302
\$10,000,000 or more .....	*12	**	*61	**	*167,694	*116,406	*4,403	*16,903	*186
<b>Farms: Vegetable and melon</b>									
Total .....	3,009	*177	8,469	*1,022	615,949	393,820	40,057	146,778	5,842
No receipts reported .....	*385	*77	*1,925	*385	—	—	*3	*19	—
\$1 under \$5,000 .....	*308	—	*616	*663	*877	*877	*240	*66	*39
\$5,000 under \$10,000 .....	*310	—	*854	—	*2,274	*1,090	*280	*270	—
\$10,000 under \$25,000 .....	*432	—	*887	—	*7,448	*6,458	*1,230	*1,687	—
\$25,000 under \$50,000 .....	*154	*77	*385	*154	*4,920	*2,551	*443	*210	—
\$50,000 under \$100,000 .....	*384	*23	*1,348	*483	*28,953	*12,792	*3,560	*3,857	*576
\$100,000 under \$200,000 .....	*400	—	*846	—	*65,434	*55,434	*12,057	*13,893	*186
\$200,000 under \$500,000 .....	377	—	883	—	152,582	79,539	7,482	20,008	*759
\$500,000 under \$1,000,000 .....	156	—	440	—	113,983	80,205	5,346	35,609	*3,410
\$1,000,000 under \$2,000,000 .....	77	—	224	—	106,707	64,835	4,861	29,916	*508
\$2,000,000 under \$5,000,000 .....	*18	—	*43	—	*44,325	*30,913	*2,093	*11,402	—
\$5,000,000 under \$10,000,000 .....	**	—	**18	—	**89,058	**59,126	**2,462	**29,841	**364
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>2</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Agriculture, Forestry, and Fishing—Continued</b>									
<b>Farms: Fruit and tree nut</b>									
Total .....	8,523	917	45,520	19,893	877,182	504,261	85,657	173,947	17,257
No receipts reported .....	570	*93	3,835	*2,246	—	—	1,582	*794	*216
\$1 under \$5,000 .....	825	*100	3,056	*490	2,214	1,324	2,240	*648	*98
\$5,000 under \$10,000 .....	933	*129	7,397	*3,810	7,394	5,018	3,679	*828	—
\$10,000 under \$25,000 .....	1,644	*129	8,190	*3,458	28,804	16,505	5,303	3,643	*182
\$25,000 under \$50,000 .....	1,233	*88	5,977	*2,004	45,656	27,531	8,813	5,601	*443
\$50,000 under \$100,000 .....	1,320	*97	4,520	*672	97,958	59,306	18,453	14,480	*2,193
\$100,000 under \$200,000 .....	1,064	*181	4,134	*1,413	155,292	69,487	14,692	27,156	*9,390
\$200,000 under \$500,000 .....	620	72	4,011	2,555	186,083	113,859	14,580	46,105	*937
\$500,000 under \$1,000,000 .....	228	*16	1,645	*961	149,612	87,851	7,286	36,216	*1,554
\$1,000,000 under \$2,000,000 .....	54	**12	2,180	**2,284	75,164	45,583	4,263	14,030	*1,353
\$2,000,000 under \$5,000,000 .....	27	**	428	**	83,403	46,814	3,353	*17,353	*806
\$5,000,000 under \$10,000,000 .....	*5	**	*147	**	*45,602	*30,983	*1,413	*7,093	*83
\$10,000,000 or more .....	**	**	**	**	**	**	**	**	**
<b>Farms: Beef cattle feedlots</b>									
Total .....	1,338	152	4,163	937	478,167	365,360	9,413	11,207	1,586
No receipts reported .....	*22	*22	*132	*22	—	—	—	—	—
\$1 under \$5,000 .....	*278	—	*579	—	*798	*1,660	*515	*75	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*83	*5	*226	*65	*1,026	*443	*648	*220	*281
\$25,000 under \$50,000 .....	*124	—	*326	—	*4,841	*1,428	*958	*196	*221
\$50,000 under \$100,000 .....	*257	—	*716	—	*16,444	*10,250	*1,314	*377	—
\$100,000 under \$200,000 .....	*202	—	*404	—	*28,610	*18,648	*1,349	*3,219	—
\$200,000 under \$500,000 .....	*149	*90	*1,093	*669	*44,424	*33,965	*1,024	*1,705	*634
\$500,000 under \$1,000,000 .....	*145	*13	*364	*39	*114,474	*81,528	*1,651	*731	*39
\$1,000,000 under \$2,000,000 .....	*29	*3	*101	*30	*49,585	*35,942	*163	*187	*33
\$2,000,000 under \$5,000,000 .....	*38	*16	174	*103	119,471	*99,635	*548	*758	*302
\$5,000,000 under \$10,000,000 .....	**11	**3	**48	**9	*98,494	*81,861	*1,243	*3,739	*76
\$10,000,000 or more .....	**	**	**	**	**	**	**	**	**
<b>Farms: Beef cattle, except feedlots</b>									
Total .....	24,472	505	70,041	9,541	2,552,341	2,024,433	172,781	84,711	16,949
No receipts reported .....	1,832	*155	6,826	*1,542	—	—	5,879	*709	*38
\$1 under \$5,000 .....	5,059	*5	12,607	*60	12,618	14,158	5,588	2,204	*144
\$5,000 under \$10,000 .....	2,665	—	5,940	—	19,055	17,926	7,775	1,494	*286
\$10,000 under \$25,000 .....	4,386	*89	10,678	*351	71,768	60,618	15,814	6,593	*467
\$25,000 under \$50,000 .....	2,766	*48	7,576	*1,141	105,292	64,363	24,241	7,047	*2,579
\$50,000 under \$100,000 .....	3,335	*105	8,562	*120	246,800	154,070	30,514	11,905	*2,065
\$100,000 under \$200,000 .....	2,028	*15	4,984	*125	285,317	194,775	33,245	13,034	4,074
\$200,000 under \$500,000 .....	1,688	*63	8,932	*4,204	516,984	359,835	29,739	15,867	4,239
\$500,000 under \$1,000,000 .....	378	*5	1,163	*85	249,276	201,956	9,303	9,449	1,387
\$1,000,000 under \$2,000,000 .....	236	**20	1,278	**1,913	359,084	319,375	4,525	7,239	736
\$2,000,000 under \$5,000,000 .....	72	**	829	**	227,964	192,574	3,760	6,061	*727
\$5,000,000 under \$10,000,000 .....	*13	**	*37	**	*79,311	*73,117	*902	*2,146	*207
\$10,000,000 or more .....	*14	**	*629	**	*378,872	*371,666	*1,496	*963	—
<b>Farms: Hogs, sheep, and goats</b>									
Total .....	5,877	*260	14,464	*578	560,458	372,637	45,594	10,287	2,783
No receipts reported .....	*78	—	*158	—	—	—	*65	—	—
\$1 under \$5,000 .....	*466	*78	*1,010	*156	*831	*2,369	*500	*197	—
\$5,000 under \$10,000 .....	*464	—	*1,083	—	*3,470	*3,344	*1,079	*151	—
\$10,000 under \$25,000 .....	842	—	2,038	—	15,006	9,915	2,635	*685	*202
\$25,000 under \$50,000 .....	1,298	*156	*2,953	*390	45,272	29,215	4,364	1,146	*271
\$50,000 under \$100,000 .....	1,012	—	2,455	—	75,100	46,276	6,855	2,246	*270
\$100,000 under \$200,000 .....	1,177	*23	3,426	*23	169,011	108,614	15,730	2,876	*1,439
\$200,000 under \$500,000 .....	522	—	1,292	—	181,461	106,367	14,249	2,373	*381
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*5	—	*10	—	*6,572	*5,634	*47	*349	—
\$2,000,000 under \$5,000,000 .....	*9	*3	*24	*9	*26,002	*24,282	*58	*121	*90
\$5,000,000 under \$10,000,000 .....	*4	—	*15	—	*37,733	*36,621	*12	*143	*130
\$10,000,000 or more .....	**	—	**	—	**	**	**	**	**
<b>Farms: Dairy</b>									
Total .....	14,481	366	35,019	1,105	1,769,788	1,086,029	180,902	98,249	15,373
No receipts reported .....	504	**24	1,642	**354	—	—	*792	—	*434
\$1 under \$5,000 .....	*311	—	*932	—	*973	*1,890	*408	*820	—
\$5,000 under \$10,000 .....	*254	**	*984	**	*1,813	*1,299	*333	*50	*287
\$10,000 under \$25,000 .....	897	—	1,949	—	15,984	8,523	1,977	*479	*139
\$25,000 under \$50,000 .....	2,065	*78	4,276	*78	73,555	40,796	9,796	2,350	*650
\$50,000 under \$100,000 .....	4,432	*77	9,884	*154	322,093	170,835	38,726	10,776	*2,806
\$100,000 under \$200,000 .....	4,427	*101	10,473	*202	602,984	343,796	76,226	34,713	*4,932
\$200,000 under \$500,000 .....	1,159	—	3,054	—	305,775	199,490	30,460	21,223	*2,445
\$500,000 under \$1,000,000 .....	228	*77	774	*77	157,073	110,425	7,056	11,705	*1,933
\$1,000,000 under \$2,000,000 .....	186	**9	872	**240	226,803	165,662	11,007	11,549	*1,425
\$2,000,000 under \$5,000,000 .....	*14	**	*142	**	*36,370	*22,255	*2,630	*2,529	*297
\$5,000,000 under \$10,000,000 .....	4	**	*37	**	*26,365	*21,058	*1,491	*2,055	*25
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Agriculture, Forestry, and Fishing—Continued</b>									
<b>Farms: Poultry and eggs</b>									
Total .....	1,507	*24	4,768	*935	540,780	406,590	22,581	37,558	*2,679
No receipts reported .....	*14	**13	*428	**531	—	—	—	—	—
\$1 under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*78	—	*156	—	*758	*103	*318	—	—
\$10,000 under \$25,000 .....	*279	—	*581	—	*4,664	*2,209	*756	*848	—
\$25,000 under \$50,000 .....	*333	—	*744	—	*11,894	*4,557	*3,024	*367	—
\$50,000 under \$100,000 .....	*233	—	*543	—	*14,455	*8,376	*2,185	*595	—
\$100,000 under \$200,000 .....	*23	—	*46	—	*2,847	*4,374	*225	*763	—
\$200,000 under \$500,000 .....	*381	—	*840	—	*103,723	*84,911	*3,762	*6,517	*1,920
\$500,000 under \$1,000,000 .....	*59	—	*199	—	*44,390	*31,475	*1,929	*1,550	—
\$1,000,000 under \$2,000,000 .....	76	—	313	—	94,328	77,968	*7,018	*6,493	*210
\$2,000,000 under \$5,000,000 .....	*13	*8	*54	*26	*46,007	*38,378	*1,304	*6,295	*78
\$5,000,000 under \$10,000,000 .....	*8	*3	*24	**378	*58,624	*48,178	*556	*5,203	*115
\$10,000,000 or more .....	*10	—	*840	—	*159,090	*106,061	*1,504	*8,927	*356
<b>Farms: General livestock, except animal specialty</b>									
Total .....	*249	—	*543	—	*7,076	*7,726	*1,340	*292	—
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*22	—	*66	—	*5	*1,840	*81	*27	—
\$5,000 under \$10,000 .....	*155	—	*310	—	*1,215	*610	*322	*18	—
\$10,000 under \$25,000 .....	*23	—	*46	—	*472	*651	*188	*74	—
\$25,000 under \$50,000 .....	*46	—	*115	—	*1,801	1,235	*747	*165	—
\$50,000 under \$100,000 .....	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*3	—	*6	—	*3,583	*3,390	*2	*8	—
\$2,000,000 under \$5,000,000 .....	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Farms: Animal specialty</b>									
Total .....	1,638	*101	4,074	*514	30,891	11,535	4,239	*2,138	*1,615
No receipts reported .....	801	*78	2,038	*468	—	—	1,220	*4	*416
\$1 under \$5,000 .....	*386	—	*772	—	*756	*552	*186	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*177	*23	*400	*46	*3,435	*1,070	*258	*194	—
\$25,000 under \$50,000 .....	*122	—	*520	—	*4,933	*2,677	*1,726	*924	*383
\$50,000 under \$100,000 .....	*23	—	*69	—	*1,377	*354	*236	—	—
\$100,000 under \$200,000 .....	*117	—	*239	—	*17,259	*4,277	*486	*1,016	*816
\$200,000 under \$500,000 .....	*12	—	*36	—	*3,131	*2,605	*127	—	—
\$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 .....	—	—	—	—	—	—	—	—	—
<b>Farms: Other</b>									
Total .....	2,434	*258	8,307	*1,790	179,523	103,907	8,189	37,979	4,546
No receipts reported .....	*401	*169	*2,344	*931	—	—	*219	—	*178
\$1 under \$5,000 .....	*542	*77	*2,317	*847	*984	*328	*641	*737	—
\$5,000 under \$10,000 .....	*310	—	*928	—	*2,375	*1,383	*149	*71	—
\$10,000 under \$25,000 .....	*486	—	*1,072	—	*8,178	*5,070	*740	*1,198	*50
\$25,000 under \$50,000 .....	*78	—	*156	—	*2,035	*788	*87	*8	—
\$50,000 under \$100,000 .....	*190	—	*404	—	*16,395	*13,109	*1,031	*3,980	*1,463
\$100,000 under \$200,000 .....	*204	*12	*555	*12	*28,867	*13,775	*1,582	*6,640	*299
\$200,000 under \$500,000 .....	*160	—	*332	—	*53,027	*30,146	*1,956	*9,499	*1,396
\$500,000 under \$1,000,000 .....	*42	—	*89	—	*24,339	*12,117	*677	*5,072	*419
\$1,000,000 under \$2,000,000 .....	*11	—	*25	—	*15,551	*7,781	*649	*4,518	—
\$2,000,000 under \$5,000,000 .....	*10	—	*85	—	*27,772	*19,410	*458	*6,256	*741
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Agricultural services, forestry, and fishing</b>									
Total .....	15,363	405	38,301	2,631	1,812,205	959,241	109,507	235,270	47,459
No receipts reported .....	2,268	*195	7,608	*1,747	—	—	9,160	*1,415	*2,311
\$1 under \$5,000 .....	1,880	*35	4,091	*166	3,291	3,738	3,744	*382	*1
\$5,000 under \$10,000 .....	1,238	—	2,786	—	8,372	*2,782	2,513	*1,551	*296
\$10,000 under \$25,000 .....	2,186	*24	4,893	*250	38,077	18,685	10,258	9,055	*1,589
\$25,000 under \$50,000 .....	2,323	—	5,189	—	89,318	24,579	9,364	11,075	7,766
\$50,000 under \$100,000 .....	2,013	*22	5,271	*88	151,010	44,218	10,929	20,319	*4,511
\$100,000 under \$200,000 .....	1,660	*100	3,639	*123	244,955	59,433	15,852	37,652	13,861
\$200,000 under \$500,000 .....	1,174	*12	2,878	*24	336,895	141,504	18,884	50,909	5,719
\$500,000 under \$1,000,000 .....	341	—	880	—	234,817	131,790	8,599	37,346	7,104
\$1,000,000 under \$2,000,000 .....	179	*3	615	*51	240,101	140,625	8,861	33,740	2,680
\$2,000,000 under \$5,000,000 .....	79	*9	322	*114	237,068	193,031	9,134	19,634	1,221
\$5,000,000 under \$10,000,000 .....	14	**5	75	**68	93,536	81,697	559	3,487	*243
\$10,000,000 or more .....	8	**	*54	**	*134,165	*117,159	*1,650	*8,705	*157

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>2</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Mining</b>									
Total	21,966	5,014	388,273	244,657	5,866,303	1,958,416	541,930	420,459	45,305
No receipts reported	5,587	1,857	119,575	81,422	—	—	96,195	12,056	8,235
\$1 under \$5,000	4,874	*412	46,404	*3,991	9,584	1,825	2,925	407	—
\$5,000 under \$10,000	1,951	*333	12,198	*1,653	13,927	3,613	2,709	*784	*280
\$10,000 under \$25,000	1,878	538	12,009	4,687	30,733	8,316	4,742	*432	*343
\$25,000 under \$50,000	1,736	374	14,438	8,896	63,147	14,661	7,226	*652	*1,600
\$50,000 under \$100,000	1,512	384	12,048	7,129	121,811	33,748	15,864	9,999	2,266
\$100,000 under \$200,000	1,466	217	12,672	4,214	197,415	32,626	20,866	12,245	4,302
\$200,000 under \$500,000	1,441	465	57,706	52,296	453,812	96,481	38,210	38,724	9,895
\$500,000 under \$1,000,000	730	220	54,446	44,291	502,952	164,818	39,624	29,471	4,735
\$1,000,000 under \$2,000,000	403	122	27,730	22,610	555,643	135,802	42,857	37,457	5,108
\$2,000,000 under \$5,000,000	236	67	7,789	4,866	734,188	279,766	57,985	75,430	3,940
\$5,000,000 under \$10,000,000	82	**23	2,293	**8,502	575,252	267,000	38,751	42,868	1,902
\$10,000,000 or more	70	**	8,965	**	2,607,839	919,760	173,976	159,934	2,699
<b>Oil and gas extraction</b>									
Total	18,259	4,183	358,881	227,567	3,703,552	766,398	332,098	158,367	25,982
No receipts reported	4,484	1,399	104,898	69,542	—	—	87,086	5,539	7,296
\$1 under \$5,000	4,564	*412	45,706	*3,991	9,075	1,823	1,623	407	—
\$5,000 under \$10,000	1,873	*255	11,106	*639	13,446	3,613	2,709	*784	*80
\$10,000 under \$25,000	1,646	460	10,851	3,915	26,930	8,316	4,620	*411	*343
\$25,000 under \$50,000	1,581	374	14,128	8,896	58,181	14,240	6,558	*652	*1,600
\$50,000 under \$100,000	1,083	338	9,672	6,324	87,689	20,510	14,410	*7,842	*1,452
\$100,000 under \$200,000	980	189	8,421	3,902	136,175	21,354	10,716	*3,301	*4,302
\$200,000 under \$500,000	1,114	424	56,082	51,530	348,087	68,337	27,454	22,554	3,625
\$500,000 under \$1,000,000	474	173	52,927	43,445	317,025	76,430	23,419	11,541	1,591
\$1,000,000 under \$2,000,000	251	94	26,811	22,168	346,182	61,313	26,246	11,288	1,820
\$2,000,000 under \$5,000,000	122	45	7,309	4,695	368,647	71,031	23,950	9,098	*1,189
\$5,000,000 under \$10,000,000	48	**20	2,105	**8,520	330,462	104,483	14,562	11,811	*921
\$10,000,000 or more	39	**	8,865	**	1,661,653	314,948	88,745	73,139	*1,763
<b>Other mining</b>									
Total	3,707	831	29,392	17,090	2,162,751	1,192,018	209,832	262,092	19,323
No receipts reported	1,103	458	14,677	11,880	—	—	9,109	6,517	*939
\$1 under \$5,000	*310	—	*698	—	*509	*2	*1,302	—	—
\$5,000 under \$10,000	*78	*78	*1,092	*1,014	*481	—	—	—	*200
\$10,000 under \$25,000	*232	*78	*1,158	*772	*3,803	—	*122	*21	—
\$25,000 under \$50,000	*155	—	*310	—	*4,966	*421	*668	—	—
\$50,000 under \$100,000	429	*46	2,376	*805	34,122	*13,238	*1,454	*2,157	*814
\$100,000 under \$200,000	486	*28	4,251	*312	61,240	*11,272	10,150	8,944	—
\$200,000 under \$500,000	327	*41	1,624	*766	105,725	28,144	10,756	16,170	*6,270
\$500,000 under \$1,000,000	256	*47	1,519	*846	185,927	88,388	16,205	17,930	*3,144
\$1,000,000 under \$2,000,000	152	28	919	442	209,461	74,489	16,611	26,169	3,288
\$2,000,000 under \$5,000,000	114	22	480	171	365,541	208,735	34,035	66,332	2,751
\$5,000,000 under \$10,000,000	34	*5	188	*82	244,790	162,517	24,189	31,057	*981
\$10,000,000 or more	31	**	100	**	946,186	604,812	85,231	86,795	*936
<b>Construction</b>									
Total	69,217	2,037	156,429	5,592	14,230,085	9,803,600	295,548	2,062,519	270,743
No receipts reported	2,522	318	6,594	933	—	—	34,751	9,506	2,942
\$1 under \$5,000	3,727	—	8,410	—	8,652	3,220	1,564	2,407	*920
\$5,000 under \$10,000	3,380	—	7,048	—	25,524	6,609	1,265	1,285	*1,344
\$10,000 under \$25,000	11,640	*388	24,675	*543	201,948	63,811	9,138	22,351	14,889
\$25,000 under \$50,000	12,660	*412	27,559	*723	469,777	173,097	17,715	51,437	34,985
\$50,000 under \$100,000	13,382	*396	30,205	*1,563	969,119	408,316	30,817	138,926	60,048
\$100,000 under \$200,000	10,716	*178	24,496	*486	1,532,857	846,371	33,471	235,347	60,670
\$200,000 under \$500,000	7,432	113	16,782	293	2,252,889	1,427,377	46,795	348,023	51,118
\$500,000 under \$1,000,000	2,104	*78	5,212	*106	1,441,113	1,082,505	24,871	215,652	17,041
\$1,000,000 under \$2,000,000	828	56	2,608	340	1,143,486	891,132	14,670	161,306	10,074
\$2,000,000 under \$5,000,000	539	62	1,763	378	1,645,826	1,359,334	26,056	227,184	9,018
\$5,000,000 under \$10,000,000	160	25	609	180	1,069,262	845,980	15,695	89,997	2,398
\$10,000,000 or more	127	11	478	47	3,469,632	2,695,848	38,740	559,098	5,296
<b>General contractors</b>									
Total	27,021	899	63,899	2,925	9,733,021	7,331,629	191,059	1,192,739	103,378
No receipts reported	2,177	313	5,766	878	—	—	33,921	5,148	2,007
\$1 under \$5,000	1,613	—	4,105	—	3,335	1,589	1,121	*2,001	*655
\$5,000 under \$10,000	*514	—	*1,238	—	*3,693	*874	*312	*139	*689
\$10,000 under \$25,000	3,113	—	6,692	—	54,308	19,796	3,131	5,850	*3,850
\$25,000 under \$50,000	4,197	*23	9,155	*23	156,322	65,228	8,620	16,724	13,612
\$50,000 under \$100,000	4,296	*165	9,941	*639	313,762	138,712	9,172	39,766	13,015
\$100,000 under \$200,000	4,808	*101	10,867	*255	673,588	427,015	13,468	73,558	20,640
\$200,000 under \$500,000	3,673	*73	8,499	*170	1,146,513	807,552	20,238	135,365	20,432
\$500,000 under \$1,000,000	1,299	*78	3,295	*106	896,079	714,493	13,926	92,528	10,065
\$1,000,000 under \$2,000,000	630	**146	1,864	**854	872,450	700,438	11,462	79,841	6,549
\$2,000,000 under \$5,000,000	444	**	1,481	**	1,373,444	1,155,129	24,289	149,154	7,047
\$5,000,000 under \$10,000,000	140	**	557	**	931,220	733,129	13,777	62,904	2,043
\$10,000,000 or more	117	**	439	**	3,308,307	2,567,674	37,622	529,761	2,774

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>2</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Construction—Continued</b>									
<b>Special trade contractors: Total</b>									
Total .....	42,116	1,136	92,322	2,621	4,491,685	2,469,385	104,489	867,218	167,365
No receipts reported .....	345	5	818	55	—	—	830	4,358	935
\$1 under \$5,000 .....	2,114	—	4,305	—	5,317	1,631	443	406	265
\$5,000 under \$10,000 .....	2,866	—	5,810	—	21,831	5,735	953	1,146	655
\$10,000 under \$25,000 .....	8,527	388	17,983	543	147,640	44,015	6,007	16,501	11,039
\$25,000 under \$50,000 .....	8,385	389	18,248	700	130,657	105,283	9,095	32,151	21,373
\$50,000 under \$100,000 .....	9,086	231	20,264	924	655,357	269,604	21,645	99,160	47,033
\$100,000 under \$200,000 .....	5,908	77	13,629	231	859,269	419,356	20,003	161,789	40,030
\$200,000 under \$500,000 .....	3,759	40	8,283	123	1,106,376	619,825	26,557	212,658	30,686
\$500,000 under \$1,000,000 .....	805	—	1,917	—	545,034	368,012	10,945	123,124	6,976
\$1,000,000 under \$2,000,000 .....	196	16	692	45	268,455	190,694	3,208	81,465	3,525
\$2,000,000 under \$5,000,000 .....	95	—	282	—	272,382	204,205	1,767	78,030	1,971
\$5,000,000 under \$10,000,000 .....	20	—	52	—	138,042	112,851	1,918	27,093	355
\$10,000,000 or more .....	10	—	39	—	161,325	128,174	1,118	29,337	2,522
<b>Special trade contractors: Plumbing, heating, and air conditioning</b>									
Total .....	5,567	258	13,070	978	843,289	539,234	13,374	133,185	22,116
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	234	—	468	—	390	197	—	73	—
\$5,000 under \$10,000 .....	155	—	310	—	1,149	411	161	63	—
\$10,000 under \$25,000 .....	777	—	1,554	—	13,410	5,165	1,012	1,705	692
\$25,000 under \$50,000 .....	1,007	78	2,326	156	38,792	21,039	912	2,450	2,157
\$50,000 under \$100,000 .....	1,236	154	3,396	770	88,060	43,583	2,529	10,963	6,810
\$100,000 under \$200,000 .....	1,031	—	2,516	—	151,977	82,214	1,627	20,201	3,314
\$200,000 under \$500,000 .....	884	26	1,957	52	262,833	167,531	4,105	43,718	6,502
\$500,000 under \$1,000,000 .....	184	—	393	—	129,367	95,742	2,123	22,004	1,386
\$1,000,000 under \$2,000,000 .....	37	—	92	—	51,341	39,361	535	12,844	486
\$2,000,000 under \$5,000,000 .....	17	—	47	—	50,926	36,598	285	11,038	534
\$5,000,000 under \$10,000,000 .....	5	—	7	—	19,892	17,227	85	3,539	235
\$10,000,000 or more .....	—	—	4	—	35,152	30,166	—	4,587	—
<b>Special trade contractors: Painting, paper hanging, and decorating</b>									
Total .....	4,830	156	10,178	234	269,576	103,984	4,456	63,501	10,721
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	463	—	926	—	1,328	472	18	106	245
\$5,000 under \$10,000 .....	620	—	1,240	—	4,785	554	68	298	—
\$10,000 under \$25,000 .....	1,163	78	2,403	78	20,807	6,131	224	2,248	1,291
\$25,000 under \$50,000 .....	1,108	78	2,449	156	42,872	11,808	1,791	5,500	1,841
\$50,000 under \$100,000 .....	930	—	2,016	—	70,944	26,117	718	12,158	5,013
\$100,000 under \$200,000 .....	331	—	662	—	51,546	15,829	737	17,468	—
\$200,000 under \$500,000 .....	186	—	396	—	52,755	27,760	741	15,545	2,137
\$500,000 under \$1,000,000 .....	25	—	62	—	19,070	11,215	98	8,176	—
\$1,000,000 under \$2,000,000 .....	4	—	24	—	5,469	4,098	61	2,002	194
\$2,000,000 under \$5,000,000 .....	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Special trade contractors: Masonry, stonework, tile, and plastering</b>									
Total .....	7,082	170	15,337	308	583,838	258,906	10,593	153,806	23,578
No receipts reported .....	89	—	178	—	—	—	39	3,826	—
\$1 under \$5,000 .....	78	—	156	—	362	—	12	—	—
\$5,000 under \$10,000 .....	232	—	464	—	1,724	611	43	161	—
\$10,000 under \$25,000 .....	2,090	154	4,644	231	36,097	8,653	829	4,712	2,741
\$25,000 under \$50,000 .....	1,315	—	2,863	—	49,020	13,551	1,532	6,879	3,800
\$50,000 under \$100,000 .....	1,796	—	3,728	—	121,184	36,112	2,664	27,005	6,381
\$100,000 under \$200,000 .....	953	116	2,061	77	136,619	49,111	3,100	41,810	5,605
\$200,000 under \$500,000 .....	391	—	910	—	111,588	51,718	1,428	29,947	3,716
\$500,000 under \$1,000,000 .....	111	—	246	—	78,139	62,820	583	19,934	1,019
\$1,000,000 under \$2,000,000 .....	—	—	51	—	23,347	15,978	251	10,081	4
\$2,000,000 under \$5,000,000 .....	—	—	36	—	25,758	20,352	112	9,651	312
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Special trade contractors: Contractors, not elsewhere classified</b>									
Total .....	24,637	552	53,737	1,101	2,794,982	1,567,261	76,066	516,726	110,950
No receipts reported .....	256	5	640	55	—	—	791	532	935
\$1 under \$5,000 .....	1,339	—	2,755	—	3,237	962	413	227	20
\$5,000 under \$10,000 .....	1,859	—	3,796	—	14,173	4,159	681	624	655
\$10,000 under \$25,000 .....	4,497	156	9,382	234	77,326	24,066	3,942	7,836	6,315
\$25,000 under \$50,000 .....	4,955	233	10,610	388	179,973	58,885	4,860	17,322	13,575
\$50,000 under \$100,000 .....	5,124	77	11,124	154	375,169	163,792	15,734	49,034	28,829
\$100,000 under \$200,000 .....	3,593	81	8,390	270	519,127	272,202	14,539	82,510	31,111
\$200,000 under \$500,000 .....	2,298	—	5,020	—	679,200	372,816	20,283	123,448	18,331
\$500,000 under \$1,000,000 .....	485	—	1,216	—	318,458	198,235	8,141	73,010	4,571
\$1,000,000 under \$2,000,000 .....	138	—	525	—	188,298	131,257	2,361	56,538	2,841
\$2,000,000 under \$5,000,000 .....	68	—	199	—	195,698	147,255	1,370	57,341	1,125
\$5,000,000 under \$10,000,000 .....	25	—	45	—	118,150	95,624	1,833	23,554	120
\$10,000,000 or more .....	—	—	35	—	126,173	98,008	1,118	24,750	2,522

Footnotes at end of table

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Manufacturing</b>									
<b>Total</b> .....	27,996	836	70,931	3,614	8,797,887	5,956,773	305,960	1,350,571	115,461
No receipts reported .....	1,057	*197	3,080	*568	—	—	3,579	*16,764	—
\$1 under \$5,000 .....	5,212	*78	12,067	*312	10,708	5,835	1,006	1,810	*325
\$5,000 under \$10,000 .....	1,779	*233	5,188	*857	13,193	7,130	1,527	935	*236
\$10,000 under \$25,000 .....	3,927	—	8,597	—	65,668	29,503	4,381	4,125	*2,827
\$25,000 under \$50,000 .....	3,409	*83	7,624	*163	126,067	66,776	10,515	17,184	*3,287
\$50,000 under \$100,000 .....	4,150	—	9,466	—	295,599	111,673	12,223	43,655	9,318
\$100,000 under \$200,000 .....	3,376	*79	7,880	*87	471,056	195,444	14,721	97,230	24,811
\$200,000 under \$500,000 .....	3,100	*68	7,477	*206	949,797	543,474	32,476	195,596	24,960
\$500,000 under \$1,000,000 .....	935	—	3,592	—	654,517	392,709	16,971	146,864	10,628
\$1,000,000 under \$2,000,000 .....	551	38	1,955	230	778,913	533,654	19,333	142,661	14,097
\$2,000,000 under \$5,000,000 .....	268	27	1,676	305	853,224	601,099	16,236	131,258	6,649
\$5,000,000 under \$10,000,000 .....	126	24	1,472	654	861,969	619,834	30,304	132,566	8,964
\$10,000,000 or more .....	106	9	857	*232	3,717,176	2,849,642	142,688	419,923	9,359
<b>Lumber and wood products, except furniture</b>									
<b>Total</b> .....	4,763	40	12,119	235	1,419,081	926,474	56,920	225,140	17,822
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*387	—	*852	—	*1,314	*472	*238	*2	—
\$5,000 under \$10,000 .....	*232	—	*464	—	*1,892	*1,107	*69	—	—
\$10,000 under \$25,000 .....	*642	—	*1,716	—	*10,140	*3,401	*1,275	*162	—
\$25,000 under \$50,000 .....	874	—	2,133	—	33,322	12,681	3,030	*3,441	*1,026
\$50,000 under \$100,000 .....	1,051	—	2,488	—	71,279	23,875	6,457	4,514	*3,513
\$100,000 under \$200,000 .....	*512	—	*1,333	—	*66,842	*13,589	*3,291	*12,643	—
\$200,000 under \$500,000 .....	713	*24	1,712	*72	218,967	115,419	11,070	36,710	6,658
\$500,000 under \$1,000,000 .....	164	—	404	—	109,979	58,813	5,373	20,254	*858
\$1,000,000 under \$2,000,000 .....	111	**16	346	**163	152,325	106,186	4,658	26,903	1,707
\$2,000,000 under \$5,000,000 .....	47	**	244	**	138,235	103,401	3,690	13,874	1,793
\$5,000,000 under \$10,000,000 .....	15	**	188	**	105,000	88,485	2,664	17,440	*633
\$10,000,000 or more .....	15	**	239	**	509,786	399,045	15,105	89,197	*1,634
<b>Printing, publishing, and allied products</b>									
<b>Total</b> .....	5,138	281	13,528	1,014	649,935	272,081	19,479	163,701	17,261
No receipts reported .....	*168	*91	*687	*266	—	—	*22	*3,666	—
\$1 under \$5,000 .....	1,712	*78	4,369	*312	3,154	1,779	*147	*1,064	*94
\$5,000 under \$10,000 .....	*386	—	*1,238	—	*2,939	*1,775	*34	*320	*117
\$10,000 under \$25,000 .....	855	—	1,710	—	13,906	*6,132	*450	*85	*1,272
\$25,000 under \$50,000 .....	*393	*5	*876	*85	*15,385	*4,983	*4,620	*1,698	*173
\$50,000 under \$100,000 .....	*619	—	*1,394	—	*44,778	*11,951	*774	*8,091	*210
\$100,000 under \$200,000 .....	480	**91	1,347	**117	64,733	*29,768	*2,264	18,697	*6,988
\$200,000 under \$500,000 .....	385	**	883	**	115,679	61,701	3,927	29,692	*3,118
\$500,000 under \$1,000,000 .....	*60	—	*336	—	*44,011	*16,584	*1,662	*14,582	*816
\$1,000,000 under \$2,000,000 .....	40	**16	242	**214	57,187	24,231	762	13,430	1,873
\$2,000,000 under \$5,000,000 .....	*14	**	*168	**	*48,184	*22,706	*916	*9,036	*1,032
\$5,000,000 under \$10,000,000 .....	22	**	267	**	144,156	*72,600	3,876	41,459	*813
\$10,000,000 or more .....	4	**	*11	**	*95,823	*17,871	*25	*21,881	*55
<b>Machinery, except electrical</b>									
<b>Total</b> .....	1,380	*4	3,276	*44	548,493	347,269	12,852	143,473	8,069
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*77	—	*154	—	*473	*177	—	—	—
\$10,000 under \$25,000 .....	*154	—	*308	—	*3,035	*1,161	—	—	—
\$25,000 under \$50,000 .....	*155	—	*387	—	*5,702	*1,327	*351	*120	*346
\$50,000 under \$100,000 .....	*466	—	*1,009	—	*30,663	*8,859	*838	*3,631	*51
\$100,000 under \$200,000 .....	*258	—	*672	—	*38,656	*14,269	*1,028	*9,426	*3,354
\$200,000 under \$500,000 .....	172	—	344	—	53,024	29,046	1,741	11,438	*1,485
\$500,000 under \$1,000,000 .....	*51	—	*193	—	*36,887	*21,171	*622	*13,940	*788
\$1,000,000 under \$2,000,000 .....	*20	**4	*91	**44	*22,813	*12,681	*420	*4,507	*753
\$2,000,000 under \$5,000,000 .....	*19	**	*76	**	*53,788	*32,916	*1,470	*13,161	*419
\$5,000,000 under \$10,000,000 .....	4	**	*28	**	*27,268	*18,343	*777	*6,005	*204
\$10,000,000 or more .....	4	**	*14	**	*276,184	*207,319	*5,607	*81,245	*669
<b>Other manufacturing industries</b>									
<b>Total</b> .....	16,715	511	42,008	2,321	6,180,378	4,410,949	216,709	818,257	72,309
No receipts reported .....	889	*106	2,393	*282	—	—	*3,557	*13,098	—
\$1 under \$5,000 .....	3,113	—	6,846	—	6,240	3,584	621	*744	*231
\$5,000 under \$10,000 .....	1,084	*233	3,332	*857	7,889	4,071	*1,424	*615	*119
\$10,000 under \$25,000 .....	2,276	—	4,863	—	38,587	18,809	2,656	3,878	*1,555
\$25,000 under \$50,000 .....	1,987	*78	4,228	*78	71,658	47,785	2,514	11,925	*1,742
\$50,000 under \$100,000 .....	2,014	—	4,575	—	148,879	66,988	4,156	27,419	*4,844
\$100,000 under \$200,000 .....	2,126	**32	4,528	**104	308,825	137,818	8,138	56,464	14,469
\$200,000 under \$500,000 .....	1,830	**	4,538	**	562,127	337,308	15,738	117,756	13,699
\$500,000 under \$1,000,000 .....	660	—	2,659	—	463,640	296,141	9,314	98,088	8,166
\$1,000,000 under \$2,000,000 .....	380	*20	1,276	*59	546,588	390,556	13,493	97,821	9,764
\$2,000,000 under \$5,000,000 .....	188	*18	1,188	*164	613,017	442,076	10,160	95,187	3,405
\$5,000,000 under \$10,000,000 .....	85	16	989	602	585,545	440,406	22,987	67,662	7,314
\$10,000,000 or more .....	83	8	593	*175	2,835,383	2,225,407	121,951	227,600	7,001

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>2</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Transportation, Communication, Electric, Gas, and Sanitary Services</b>									
Total .....	16,837	929	45,022	5,904	3,817,903	1,573,610	499,199	483,038	50,584
No receipts reported .....	532	*64	1,975	*312	—	—	40,167	*913	*676
\$1 under \$5,000 .....	2,183	*102	*5,176	*373	5,423	*449	2,461	*118	*376
\$5,000 under \$10,000 .....	1,089	*95	3,201	*602	8,119	*516	3,094	*307	*818
\$10,000 under \$25,000 .....	2,724	*24	6,391	*66	48,254	5,543	9,084	5,359	*3,013
\$25,000 under \$50,000 .....	2,742	*227	6,633	*1,020	98,918	8,972	12,726	10,403	7,582
\$50,000 under \$100,000 .....	2,830	*129	7,310	*1,285	194,012	20,608	19,898	30,470	13,055
\$100,000 under \$200,000 .....	2,067	*133	5,556	*828	303,608	75,061	39,111	46,281	5,198
\$200,000 under \$500,000 .....	1,710	*47	4,916	*317	512,364	155,922	37,935	89,657	10,085
\$500,000 under \$1,000,000 .....	526	*71	1,846	*657	351,747	162,011	33,658	66,163	3,689
\$1,000,000 under \$2,000,000 .....	258	*16	970	*182	340,360	173,198	58,337	47,026	3,699
\$2,000,000 under \$5,000,000 .....	120	*13	520	*133	331,545	138,068	51,565	64,308	1,455
\$5,000,000 under \$10,000,000 .....	34	*8	405	*129	224,809	100,126	25,675	36,786	*748
\$10,000,000 or more .....	22	**	123	**	1,398,744	733,136	165,488	85,247	*180
<b>Transportation: Total</b>	<b>13,942</b>	<b>524</b>	<b>33,970</b>	<b>1,669</b>	<b>3,176,057</b>	<b>1,434,521</b>	<b>322,167</b>	<b>383,395</b>	<b>42,424</b>
No receipts reported .....	331	*29	1,270	*159	—	—	16,113	*402	*676
\$1 under \$5,000 .....	1,565	**202	3,762	*528	3,832	*284	2,007	*75	*284
\$5,000 under \$10,000 .....	1,067	**	2,728	**	7,951	*516	3,008	*298	*410
\$10,000 under \$25,000 .....	2,677	**	5,887	**	47,342	5,469	6,782	5,162	*2,770
\$25,000 under \$50,000 .....	2,152	*147	4,899	*409	77,685	*7,720	11,113	7,540	*4,729
\$50,000 under \$100,000 .....	2,443	*23	5,203	*23	167,149	12,322	15,132	25,288	12,939
\$100,000 under \$200,000 .....	1,475	*28	3,560	*61	215,960	60,944	29,275	28,197	*3,893
\$200,000 under \$500,000 .....	1,421	*22	3,870	*37	426,945	138,016	25,981	72,092	9,077
\$500,000 under \$1,000,000 .....	460	*53	1,250	*254	309,993	153,055	27,861	54,124	*3,223
\$1,000,000 under \$2,000,000 .....	222	*4	697	*6	292,919	161,572	51,940	39,426	2,978
\$2,000,000 under \$5,000,000 .....	88	**16	411	**192	248,639	97,016	46,430	52,157	1,100
\$5,000,000 under \$10,000,000 .....	27	**	381	**	175,333	87,959	17,096	28,639	*345
\$10,000,000 or more .....	14	**	52	**	1,202,309	709,648	69,429	69,995	—
<b>Transportation: Trucking and warehousing</b>	<b>9,016</b>	<b>*170</b>	<b>20,086</b>	<b>*497</b>	<b>1,309,188</b>	<b>400,806</b>	<b>90,681</b>	<b>244,128</b>	<b>32,890</b>
No receipts reported .....	*136	*24	*380	*124	—	—	*1,227	*241	*4
\$1 under \$5,000 .....	664	**23	1,374	**23	1,966	*111	*569	*8	*105
\$5,000 under \$10,000 .....	*589	**	1,256	**	4,280	*110	*749	*296	*46
\$10,000 under \$25,000 .....	1,746	**	3,715	**	31,071	*2,408	5,904	3,417	*2,102
\$25,000 under \$50,000 .....	1,496	*78	3,148	*156	54,685	*5,440	7,138	*4,920	*2,942
\$50,000 under \$100,000 .....	1,810	*23	3,666	*23	121,005	*6,677	10,459	16,281	*10,525
\$100,000 under \$200,000 .....	1,114	—	2,618	—	167,503	41,442	14,898	25,471	*3,893
\$200,000 under \$500,000 .....	1,014	*5	2,628	*20	299,364	70,579	19,003	59,716	7,125
\$500,000 under \$1,000,000 .....	265	*13	708	*117	176,745	55,295	11,134	37,511	*2,545
\$1,000,000 under \$2,000,000 .....	118	—	324	—	157,365	80,200	9,302	29,458	2,634
\$2,000,000 under \$5,000,000 .....	52	*4	223	**34	147,640	59,160	5,551	36,964	*906
\$5,000,000 under \$10,000,000 .....	5	**	15	**	*31,019	*20,320	*451	*4,095	*63
\$10,000,000 or more .....	7	**	*31	**	*116,545	*59,064	*4,296	*25,750	—
<b>Transportation: Other transportation</b>	<b>4,926</b>	<b>354</b>	<b>13,884</b>	<b>1,172</b>	<b>1,866,869</b>	<b>1,033,715</b>	<b>231,486</b>	<b>139,267</b>	<b>9,534</b>
No receipts reported .....	195	*5	890	*35	—	—	*14,886	*161	*672
\$1 under \$5,000 .....	901	**179	2,388	**505	1,866	*173	*1,438	*67	*1,179
\$5,000 under \$10,000 .....	*478	**	*1,472	**	*3,671	*406	*2,259	*2	*364
\$10,000 under \$25,000 .....	931	**	2,172	**	16,271	*3,061	*878	*1,745	*668
\$25,000 under \$50,000 .....	656	*69	1,751	*253	23,000	*2,280	3,975	*2,620	*1,787
\$50,000 under \$100,000 .....	633	—	1,537	—	46,144	*5,645	4,673	*9,007	*2,414
\$100,000 under \$200,000 .....	361	*28	942	*61	48,457	*19,502	14,377	*2,726	—
\$200,000 under \$500,000 .....	407	*17	1,242	*17	127,581	67,437	6,978	12,376	*1,952
\$500,000 under \$1,000,000 .....	195	*40	542	*137	133,248	97,760	16,727	16,613	*678
\$1,000,000 under \$2,000,000 .....	104	*4	373	*6	135,554	81,372	42,638	9,968	*344
\$2,000,000 under \$5,000,000 .....	36	**12	188	**158	100,999	*37,856	40,879	15,193	*194
\$5,000,000 under \$10,000,000 .....	22	**	366	**	144,314	67,639	16,645	24,544	*282
\$10,000,000 or more .....	7	**	*21	**	*1,085,764	*650,584	*65,133	*44,245	—
<b>Communication, electric, gas, and sanitary services</b>	<b>2,895</b>	<b>405</b>	<b>11,052</b>	<b>4,235</b>	<b>641,846</b>	<b>139,089</b>	<b>177,032</b>	<b>99,643</b>	<b>8,160</b>
No receipts reported .....	201	*35	705	*153	—	—	*24,054	*511	—
\$1 under \$5,000 .....	*618	**19	*1,414	*513	*1,591	*165	*454	*43	*92
\$5,000 under \$10,000 .....	*22	**	*473	**	*168	*86	*86	*9	*408
\$10,000 under \$25,000 .....	*47	**	*504	**	*912	*74	*2,302	*197	*243
\$25,000 under \$50,000 .....	590	*80	1,734	*611	21,233	*1,252	1,613	*2,863	*2,853
\$50,000 under \$100,000 .....	*387	*106	*2,107	*1,262	*26,863	*8,286	*4,766	*5,182	116
\$100,000 under \$200,000 .....	592	*105	1,996	*767	87,648	*14,117	9,836	18,084	*1,305
\$200,000 under \$500,000 .....	289	*25	1,046	*280	85,419	17,906	11,954	17,565	*1,018
\$500,000 under \$1,000,000 .....	*66	*18	*596	*403	*41,754	*8,956	*5,797	*12,039	*466
\$1,000,000 under \$2,000,000 .....	36	*12	273	*176	47,441	*11,626	6,397	7,600	*721
\$2,000,000 under \$5,000,000 .....	*32	*5	*109	*70	*82,906	*41,052	*5,135	*12,151	*355
\$5,000,000 under \$10,000,000 .....	7	**	*24	**	*49,476	*12,167	*8,579	*8,147	*403
\$10,000,000 or more .....	8	**	*71	**	*196,435	*23,488	*96,059	*15,252	*180

Footnotes at end of table.







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

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

Selected industry, size of business receipts'	Number of—				Business receipts'	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Wholesale and Retail Trade—Continued</b>									
Retail trade: Automotive dealers and service stations: Gasoline service stations									
Total .....	13,979	202	30,470	430	3,847,109	3,161,074	29,216	176,573	42,318
No receipts reported .....	*77	—	*231	—	—	—	—	—	—
\$1 under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*547	—	*1,094	—	*8,871	*7,880	*117	*211	*585
\$25,000 under \$50,000 .....	*696	—	*1,392	—	*28,486	*24,579	*79	*959	—
\$50,000 under \$100,000 .....	2,806	—	5,999	—	214,476	175,548	3,289	9,422	6,892
\$100,000 under \$200,000 .....	3,389	*78	7,088	*156	481,920	389,859	5,453	17,638	8,053
\$200,000 under \$500,000 .....	4,890	*86	11,160	*214	1,518,721	1,241,429	11,478	69,298	16,235
\$500,000 under \$1,000,000 .....	1,232	*24	2,663	*24	824,719	663,072	4,074	43,924	8,589
\$1,000,000 under \$2,000,000 .....	260	*8	611	*19	344,572	295,817	1,976	18,021	1,538
\$2,000,000 under \$5,000,000 .....	59	*3	161	*9	172,148	150,374	1,362	8,033	*133
\$5,000,000 under \$10,000,000 .....	*23	*3	*71	*8	**253,196	**192,516	**1,388	**9,067	**293
\$10,000,000 or more .....	**	**	**	**	**	**	**	**	**
Retail trade: Automotive dealers and service stations: Other automotive dealers									
Total .....	6,582	*53	14,383	*128	1,100,496	798,616	14,699	86,205	21,092
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*619	—	*1,393	—	*1,237	*986	*357	—	—
\$5,000 under \$10,000 .....	*475	*12	*1,334	*72	*3,506	*2,481	*474	*205	*30
\$10,000 under \$25,000 .....	1,032	—	2,141	—	17,718	12,966	*314	*654	*248
\$25,000 under \$50,000 .....	874	—	1,849	—	34,050	23,964	1,237	*838	*1,161
\$50,000 under \$100,000 .....	827	—	1,737	—	57,977	38,897	1,208	*1,514	*2,099
\$100,000 under \$200,000 .....	948	—	1,922	—	130,149	86,642	2,086	12,892	*3,429
\$200,000 under \$500,000 .....	1,316	*25	2,867	*25	400,336	280,197	4,340	33,783	10,920
\$500,000 under \$1,000,000 .....	398	*13	860	*13	268,808	202,564	3,165	21,420	2,137
\$1,000,000 under \$2,000,000 .....	77	*3	222	*18	105,226	83,517	915	8,574	*739
\$2,000,000 under \$5,000,000 .....	*13	—	*44	—	*46,946	*37,043	*375	*4,644	*118
\$5,000,000 under \$10,000,000 .....	*3	—	*14	—	*34,543	**29,359	**228	**1,681	**211
\$10,000,000 or more .....	**	—	**	—	**	**	**	**	**
Retail trade: Apparel and accessory stores									
Total .....	12,314	*40	30,321	*178	1,533,296	988,751	14,293	141,306	34,531
No receipts reported .....	*78	—	*156	—	—	—	*85	—	—
\$1 under \$5,000 .....	874	—	1,825	—	2,032	*1,386	*33	*6	—
\$5,000 under \$10,000 .....	1,010	—	2,176	—	7,580	7,338	*491	*155	*54
\$10,000 under \$25,000 .....	1,572	—	3,923	—	27,101	19,573	599	*930	*423
\$25,000 under \$50,000 .....	2,115	—	4,386	—	78,982	52,709	928	3,141	*2,236
\$50,000 under \$100,000 .....	1,928	—	4,110	—	140,655	95,467	1,569	4,823	5,126
\$100,000 under \$200,000 .....	2,777	—	7,873	—	389,711	242,598	3,764	29,554	6,026
\$200,000 under \$500,000 .....	1,554	*25	4,544	*142	459,796	297,491	3,501	47,661	13,082
\$500,000 under \$1,000,000 .....	297	*12	889	*24	209,090	131,845	1,673	25,147	4,570
\$1,000,000 under \$2,000,000 .....	89	*3	341	*12	121,237	76,653	839	16,699	1,749
\$2,000,000 under \$5,000,000 .....	*14	—	*45	—	*43,148	*29,430	*327	*6,238	*780
\$5,000,000 under \$10,000,000 .....	3	—	*38	—	*18,556	*11,994	*204	*2,373	*118
\$10,000,000 or more .....	3	—	*15	—	*35,408	*22,267	*280	*4,579	*367
Retail trade: Furniture and home furnishings stores									
Total .....	12,320	57	27,815	164	1,898,697	1,276,306	21,728	157,107	35,921
No receipts reported .....	*78	—	*156	—	—	—	—	—	—
\$1 under \$5,000 .....	930	—	1,938	—	1,659	1,221	*35	*162	*82
\$5,000 under \$10,000 .....	*619	—	*1,316	—	*4,314	*2,863	*153	*139	*67
\$10,000 under \$25,000 .....	1,545	—	3,707	—	26,139	17,124	1,432	*1,349	*2,126
\$25,000 under \$50,000 .....	2,264	—	5,144	—	80,577	50,787	1,345	4,346	*2,252
\$50,000 under \$100,000 .....	2,438	—	5,030	—	178,394	112,974	2,568	11,237	*2,783
\$100,000 under \$200,000 .....	1,633	—	3,599	—	223,516	153,935	3,522	15,463	*5,996
\$200,000 under \$500,000 .....	2,221	*25	4,910	*25	708,167	481,366	7,442	58,700	13,685
\$500,000 under \$1,000,000 .....	403	*17	1,184	*82	271,370	175,645	1,942	29,292	4,804
\$1,000,000 under \$2,000,000 .....	142	*10	435	*24	189,679	131,448	1,755	19,153	2,422
\$2,000,000 under \$5,000,000 .....	34	*5	140	*33	97,141	73,346	453	6,056	*733
\$5,000,000 under \$10,000,000 .....	10	**	171	**	65,377	41,230	*562	*7,555	*564
\$10,000,000 or more .....	3	—	*85	—	*52,364	*34,367	*519	*3,655	*407
Retail trade: Eating places									
Total .....	24,504	1,613	106,467	9,631	4,011,934	1,997,766	96,401	845,617	51,638
No receipts reported .....	*457	*101	*3,530	*2,433	—	—	*82	—	—
\$1 under \$5,000 .....	1,759	*310	4,974	*543	4,167	2,400	908	846	—
\$5,000 under \$10,000 .....	1,340	*77	2,726	*77	10,336	5,811	1,117	*753	*142
\$10,000 under \$25,000 .....	2,156	*77	4,776	*77	34,165	19,170	1,443	3,771	*1,052
\$25,000 under \$50,000 .....	3,408	*23	8,288	*368	120,535	63,837	5,233	17,939	5,678
\$50,000 under \$100,000 .....	5,820	*178	13,566	*255	416,627	213,046	11,745	66,867	8,014
\$100,000 under \$200,000 .....	3,759	*331	9,860	*1,570	532,933	257,601	13,915	103,274	*4,399
\$200,000 under \$500,000 .....	3,933	309	11,861	1,835	1,217,812	603,813	30,276	263,128	20,305
\$500,000 under \$1,000,000 .....	1,503	133	44,432	1,456	999,473	531,205	16,912	238,260	6,621
\$1,000,000 under \$2,000,000 .....	298	60	1,657	634	387,220	166,680	8,862	85,029	3,187
\$2,000,000 under \$5,000,000 .....	60	**11	655	**343	178,542	80,541	3,640	41,148	*1,403
\$5,000,000 under \$10,000,000 .....	9	**	*49	**	*55,786	*25,078	*1,156	*12,114	*126
\$10,000,000 or more .....	4	3	*93	*40	*54,338	*28,584	*1,112	*12,488	*711

Footnotes at end of table.









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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>2</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Services—Continued</b>									
<b>Personal services: Beauty shops</b>									
Total .....	7,058	*89	15,861	*397	262,045	44,553	7,177	84,918	18,421
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	930	—	1,860	—	2,112	*482	178	*52	*150
\$5,000 under \$10,000 .....	*542	—	*1,315	—	*4,208	*986	*116	*690	—
\$10,000 under \$25,000 .....	2,554	—	5,186	—	42,586	8,936	1,625	7,413	*2,091
\$25,000 under \$50,000 .....	1,205	—	2,487	—	42,600	7,619	1,550	11,799	*2,277
\$50,000 under \$100,000 .....	1,342	*77	3,146	*385	90,927	14,415	2,216	31,122	*5,747
\$100,000 under \$200,000 .....	*411	—	*1,719	—	*56,421	*8,382	*1,030	*21,885	*7,237
\$200,000 under \$500,000 .....	*62	*12	*124	*12	*16,289	*3,314	*254	*8,282	*919
\$500,000 under \$1,000,000 .....	*12	—	*24	—	*6,902	*419	*208	*3,675	—
\$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 .....	—	—	—	—	—	—	—	—	—
<b>Personal services: Barber shops</b>									
Total .....	2,255	*77	5,129	*231	93,747	14,371	1,500	26,627	13,533
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*155	*77	*310	*231	*464	*71	*7	*5	*187
\$5,000 under \$10,000 .....	*155	—	*388	—	*1,064	*256	*21	—	—
\$10,000 under \$25,000 .....	1,004	—	2,086	—	18,378	*721	*175	*1,804	*1,253
\$25,000 under \$50,000 .....	*388	**	*1,084	**	*11,558	*327	*187	*1,346	*2,272
\$50,000 under \$100,000 .....	*309	—	*695	—	*19,272	*158	*624	*3,563	*5,150
\$100,000 under \$200,000 .....	*232	—	*542	—	*39,461	*11,137	*468	*18,208	*4,671
\$200,000 under \$500,000 .....	*12	—	*24	—	*3,550	*1,701	*18	*1,701	—
\$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 .....	—	—	—	—	—	—	—	—	—
<b>Personal services: Other personal services</b>									
Total .....	6,556	*266	16,081	*1,912	490,676	143,516	25,008	66,653	23,193
No receipts reported .....	*155	—	*466	—	—	—	—	—	—
\$1 under \$5,000 .....	930	*77	2,016	*77	2,368	*971	529	*99	*209
\$5,000 under \$10,000 .....	*465	—	*1,086	—	*3,648	*726	*419	*234	—
\$10,000 under \$25,000 .....	*621	—	*1,242	—	*12,286	*3,872	*1,167	*1,545	*493
\$25,000 under \$50,000 .....	1,691	*77	3,559	*231	60,877	17,511	3,773	9,161	*2,241
\$50,000 under \$100,000 .....	1,098	*100	3,788	*1,568	79,792	25,348	3,604	7,066	*2,961
\$100,000 under \$200,000 .....	965	—	2,150	—	129,618	25,557	6,948	14,969	*7,251
\$200,000 under \$500,000 .....	609	*12	1,586	*36	166,911	51,101	7,302	26,590	9,118
\$500,000 under \$1,000,000 .....	*12	—	*24	—	*6,775	*3,335	*267	*527	—
\$1,000,000 under \$2,000,000 .....	**10	—	**164	—	*28,411	*15,095	*999	*6,462	*920
\$2,000,000 under \$5,000,000 .....	**	—	**	—	**	**	**	**	**
\$5,000,000 under \$10,000,000 .....	**	—	**	—	**	**	**	**	**
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Business services</b>									
Total .....	36,424	3,492	144,779	29,964	3,101,180	573,002	1,098,530	416,841	91,196
No receipts reported .....	2,789	563	11,845	3,531	—	—	62,357	3,770	*4,115
\$1 under \$5,000 .....	7,317	445	19,588	2,174	15,151	2,204	14,708	2,254	*3,422
\$5,000 under \$10,000 .....	4,780	*439	13,263	*1,616	34,746	3,765	9,059	3,655	3,236
\$10,000 under \$25,000 .....	6,284	*255	15,527	*1,137	103,257	10,164	23,481	6,068	4,420
\$25,000 under \$50,000 .....	5,141	630	21,217	1,613	185,849	23,149	43,565	14,714	9,480
\$50,000 under \$100,000 .....	4,545	407	21,167	9,188	320,453	54,375	81,800	27,804	13,788
\$100,000 under \$200,000 .....	2,846	257	9,288	2,018	403,676	73,105	78,322	63,951	15,019
\$200,000 under \$500,000 .....	1,809	266	15,230	2,587	565,228	90,927	173,150	89,823	14,151
\$500,000 under \$1,000,000 .....	510	104	10,286	2,002	369,473	79,694	129,870	60,353	6,999
\$1,000,000 under \$2,000,000 .....	233	66	2,761	1,875	314,506	57,060	159,006	40,547	3,613
\$2,000,000 under \$5,000,000 .....	127	49	1,959	977	387,283	75,453	193,736	33,481	5,385
\$5,000,000 under \$10,000,000 .....	33	8	2,476	*1,226	235,233	84,159	71,153	27,839	*3,914
\$10,000,000 or more .....	10	3	172	*20	166,325	*18,947	58,323	*42,582	*3,654
<b>Automobile repair and services: Total</b>									
Total .....	23,259	330	51,599	1,509	1,760,055	848,080	133,318	215,520	56,577
No receipts reported .....	*260	—	*697	—	—	—	*4,362	—	—
\$1 under \$5,000 .....	2,731	—	5,928	—	6,299	1,608	2,144	*38	*277
\$5,000 under \$10,000 .....	2,181	—	5,054	—	16,304	4,744	3,082	*1,057	*379
\$10,000 under \$25,000 .....	3,884	*154	8,411	*231	63,704	20,257	13,471	1,578	*2,849
\$25,000 under \$50,000 .....	4,264	*46	9,042	*414	158,907	68,984	9,614	16,697	8,232
\$50,000 under \$100,000 .....	5,590	*46	12,192	*115	400,292	182,381	25,330	31,582	14,668
\$100,000 under \$200,000 .....	2,488	—	5,254	—	338,079	179,311	11,651	40,786	*9,207
\$200,000 under \$500,000 .....	1,557	*60	4,166	*686	462,256	244,004	26,296	60,438	14,145
\$500,000 under \$1,000,000 .....	228	*15	590	*15	150,755	77,356	10,479	26,789	*4,021
\$1,000,000 under \$2,000,000 .....	48	**9	155	**48	64,334	*23,775	12,187	7,294	*887
\$2,000,000 under \$5,000,000 .....	23	**	86	**	61,954	*28,083	9,515	*5,843	*69
\$5,000,000 under \$10,000,000 .....	**5	—	**24	—	*37,171	**17,577	**5,187	*3,418	**1,843
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—

Footnotes at end of table.



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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Services—Continued</b>									
<b>Automobile repair and services: Automobile repair shops: Total</b>									
Total .....	15,900	*38	32,611	*44	1,224,223	663,448	24,812	155,608	47,204
No receipts reported .....	*78	—	*156	—	—	—	—	—	—
\$1 under \$5,000 .....	934	—	1,868	—	1,872	1,104	*97	—	*2
\$5,000 under \$10,000 .....	1,160	—	2,320	—	9,063	4,216	523	*924	*379
\$10,000 under \$25,000 .....	2,167	—	4,411	—	36,268	18,896	928	956	*2,849
\$25,000 under \$50,000 .....	3,740	—	7,557	—	141,456	65,153	3,602	14,577	8,232
\$50,000 under \$100,000 .....	4,555	*23	9,343	—	325,522	159,220	8,095	23,019	13,419
\$100,000 under \$200,000 .....	2,019	—	4,193	—	270,150	157,250	4,766	31,212	*9,014
\$200,000 under \$500,000 .....	1,093	*12	2,395	*12	318,111	186,962	5,421	60,313	10,394
\$500,000 under \$1,000,000 .....	139	—	330	—	87,941	46,518	965	19,539	*2,846
\$1,000,000 under \$2,000,000 .....	*5	**3	*10	*9	*6,453	*4,407	*104	*1,536	—
\$2,000,000 under \$5,000,000 .....	**10	**	**28	**	**27,387	**19,722	**311	**3,532	**69
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	**	**	**	**
\$10,000,000 or more .....	**	**	**	**	**	**	**	**	**
<b>Automobile repair and services: Automobile repair shops: General automobile repair shops</b>									
Total .....	9,164	*23	18,607	*23	638,774	357,967	13,484	72,290	18,662
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*392	—	*784	—	*401	*248	*16	—	—
\$5,000 under \$10,000 .....	*695	—	*1,390	—	*5,857	*2,207	*332	*397	*286
\$10,000 under \$25,000 .....	1,623	—	3,323	—	27,441	14,785	677	*909	*1,781
\$25,000 under \$50,000 .....	2,192	—	4,461	—	85,871	39,827	1,992	8,233	4,666
\$50,000 under \$100,000 .....	2,612	*23	5,225	*23	184,196	93,329	4,972	13,034	*3,475
\$100,000 under \$200,000 .....	1,100	—	2,200	—	145,805	91,114	2,626	18,747	*3,794
\$200,000 under \$500,000 .....	483	—	1,064	—	143,655	88,382	2,523	23,597	*2,407
\$500,000 under \$1,000,000 .....	*64	—	*154	—	*39,202	*22,182	*345	*7,166	*2,253
\$1,000,000 under \$2,000,000 .....	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**3	—	**6	—	**6,346	**5,893	**1	**207	—
\$5,000,000 under \$10,000,000 .....	**	—	**	—	**	**	**	**	—
\$10,000,000 or more .....	**	—	**	—	**	**	**	**	—
<b>Automobile repair and services: Automobile repair shops: Other automobile repair</b>									
Total .....	6,736	*15	14,004	*21	585,449	305,481	11,328	83,318	28,542
No receipts reported .....	*78	—	*156	—	—	—	—	—	—
\$1 under \$5,000 .....	*542	—	*1,084	—	*1,471	*856	*81	—	*2
\$5,000 under \$10,000 .....	*465	—	*930	—	*3,206	*2,009	*191	*527	*93
\$10,000 under \$25,000 .....	*544	—	*1,088	—	*8,827	*4,111	*251	*47	*1,068
\$25,000 under \$50,000 .....	1,548	—	3,096	—	55,585	25,326	1,610	6,344	*3,566
\$50,000 under \$100,000 .....	1,943	—	4,118	—	141,326	65,891	3,123	9,985	9,944
\$100,000 under \$200,000 .....	919	—	1,993	—	124,345	66,136	2,140	12,465	*5,220
\$200,000 under \$500,000 .....	610	*12	1,331	*12	174,456	98,580	2,898	36,716	7,987
\$500,000 under \$1,000,000 .....	*75	—	*176	—	*48,739	*24,336	*620	*12,373	*593
\$1,000,000 under \$2,000,000 .....	*5	**3	*10	**9	*6,453	*4,407	*104	*1,536	—
\$2,000,000 under \$5,000,000 .....	*7	**	*22	**	*21,041	*13,829	*310	*3,325	*69
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	**	**	**	—
\$10,000,000 or more .....	**	**	**	**	**	**	**	**	—
<b>Automobile repair and services: Automobile parking and other services</b>									
Total .....	7,359	292	18,988	1,465	535,832	184,632	108,506	59,912	9,373
No receipts reported .....	*182	—	*541	—	—	—	*4,362	—	—
\$1 under \$5,000 .....	1,797	—	4,060	—	4,427	*504	2,047	*38	*275
\$5,000 under \$10,000 .....	1,021	—	2,734	—	7,241	*528	2,559	*133	—
\$10,000 under \$25,000 .....	1,717	*154	4,000	*231	27,436	*1,361	12,543	*622	—
\$25,000 under \$50,000 .....	524	*46	1,485	*414	17,451	*3,831	6,012	*2,120	—
\$50,000 under \$100,000 .....	1,035	*23	2,849	*92	74,770	*23,161	17,235	*8,563	*1,249
\$100,000 under \$200,000 .....	469	—	1,061	—	67,929	*22,061	*6,885	*9,574	*193
\$200,000 under \$500,000 .....	464	*48	1,771	*674	144,145	57,042	20,875	20,125	3,751
\$500,000 under \$1,000,000 .....	89	*15	260	*15	62,814	*30,838	9,514	*7,250	*1,175
\$1,000,000 under \$2,000,000 .....	43	**6	145	**39	57,881	*19,368	12,083	5,758	*887
\$2,000,000 under \$5,000,000 .....	**18	**	**82	**	**71,738	**25,938	**14,391	**5,729	**1,843
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	**	**	**	**
\$10,000,000 or more .....	**	**	**	**	**	**	**	**	**
<b>Miscellaneous repair services</b>									
Total .....	10,055	*12	21,487	*12	514,451	251,616	13,338	65,394	20,519
No receipts reported .....	*78	—	*156	—	—	—	—	—	—
\$1 under \$5,000 .....	1,464	—	3,005	—	2,737	1,853	316	*30	*85
\$5,000 under \$10,000 .....	1,494	—	3,065	—	11,226	4,281	1,202	*251	*414
\$10,000 under \$25,000 .....	2,086	—	4,557	—	37,556	15,304	935	2,961	*2,522
\$25,000 under \$50,000 .....	1,860	—	3,951	—	69,355	32,563	2,175	7,419	*6,744
\$50,000 under \$100,000 .....	1,850	—	3,856	—	127,182	46,763	3,244	15,247	*3,370
\$100,000 under \$200,000 .....	821	—	2,029	—	111,774	56,545	2,087	10,805	*5,575
\$200,000 under \$500,000 .....	346	*12	729	*12	100,989	59,411	2,572	17,160	*890
\$500,000 under \$1,000,000 .....	*37	—	*74	—	*20,985	*13,006	*405	*3,331	*375
\$1,000,000 under \$2,000,000 .....	*10	—	*20	—	*13,057	*8,419	*141	*3,938	—
\$2,000,000 under \$5,000,000 .....	*9	—	*45	—	*19,590	*12,471	*261	*4,252	*544
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>1</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Services—Continued</b>									
<b>Amusement and recreation services, including motion pictures</b>									
<b>Total</b> .....	<b>18,461</b>	<b>2,103</b>	<b>84,656</b>	<b>25,348</b>	<b>2,052,504</b>	<b>619,041</b>	<b>269,215</b>	<b>395,524</b>	<b>31,253</b>
No receipts reported .....	1,977	407	10,674	5,492	—	—	19,822	*4,392	*71
\$1 under \$5,000 .....	5,517	692	22,145	6,908	9,941	3,242	21,764	1,886	*842
\$5,000 under \$10,000 .....	1,450	*46	4,252	*207	9,951	*658	2,820	*1,634	—
\$10,000 under \$25,000 .....	2,873	*206	12,239	*1,461	47,622	6,732	15,710	4,408	*2,859
\$25,000 under \$50,000 .....	1,927	*135	6,675	*1,687	71,060	15,950	14,486	10,165	*1,396
\$50,000 under \$100,000 .....	1,991	*50	6,331	*749	150,383	28,996	27,397	21,878	5,313
\$100,000 under \$200,000 .....	1,329	177	6,182	1,970	182,185	39,833	23,326	33,853	5,545
\$200,000 under \$500,000 .....	829	217	10,510	3,623	262,895	66,553	43,720	46,038	6,987
\$500,000 under \$1,000,000 .....	275	*64	1,337	*388	186,556	52,786	15,955	39,567	2,481
\$1,000,000 under \$2,000,000 .....	159	53	2,382	1,530	214,495	72,619	11,938	48,106	1,697
\$2,000,000 under \$5,000,000 .....	78	30	944	686	235,089	83,394	18,278	54,878	*702
\$5,000,000 under \$10,000,000 .....	36	19	597	338	248,623	57,397	15,597	62,104	1,612
\$10,000,000 or more .....	20	7	388	*309	433,904	190,881	38,402	66,617	*1,748
<b>Medical and health services: Total</b>	<b>18,364</b>	<b>478</b>	<b>62,225</b>	<b>3,574</b>	<b>6,583,679</b>	<b>513,421</b>	<b>107,942</b>	<b>1,645,659</b>	<b>190,929</b>
No receipts reported .....	609	*5	1,496	*5	—	—	*1,872	*4,502	—
\$1 under \$5,000 .....	*488	—	*1,231	—	1,579	*2	*7	*51	*89
\$5,000 under \$10,000 .....	232	—	*464	—	1,942	*971	*348	*884	—
\$10,000 under \$25,000 .....	852	—	1,852	—	14,245	*1,042	*330	*2,887	*523
\$25,000 under \$50,000 .....	1,542	*5	3,633	*10	53,467	*5,345	2,001	6,146	*3,860
\$50,000 under \$100,000 .....	2,778	*100	6,482	*100	206,402	23,844	6,204	35,223	18,969
\$100,000 under \$200,000 .....	4,306	*105	11,237	*840	641,627	48,823	14,700	111,274	25,562
\$200,000 under \$500,000 .....	5,138	*74	15,723	*520	1,569,712	70,331	27,303	262,986	68,265
\$500,000 under \$1,000,000 .....	1,454	*79	5,975	*418	987,876	77,382	15,298	226,000	23,623
\$1,000,000 under \$2,000,000 .....	597	69	4,756	732	806,200	65,663	15,573	226,554	16,589
\$2,000,000 under \$5,000,000 .....	267	*22	3,536	*903	814,851	140,509	11,316	269,873	9,676
\$5,000,000 under \$10,000,000 .....	64	11	1,626	169	433,817	36,729	5,528	140,998	11,266
\$10,000,000 or more .....	37	8	4,208	*477	1,051,861	*42,780	7,462	358,281	*12,507
<b>Medical and health services: Offices of physicians</b>	<b>8,140</b>	<b>*42</b>	<b>30,009</b>	<b>*49</b>	<b>3,551,972</b>	<b>53,706</b>	<b>32,382</b>	<b>729,462</b>	<b>96,101</b>
No receipts reported .....	*280	—	*763	—	—	—	*825	*2,573	—
\$1 under \$5,000 .....	*78	—	*234	—	*251	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*310	—	*620	—	*5,838	—	*89	*1,896	—
\$25,000 under \$50,000 .....	*409	—	*1,179	—	*14,457	*1,017	*364	*265	—
\$50,000 under \$100,000 .....	895	*23	2,072	*23	59,832	*770	1,352	10,154	*5,131
\$100,000 under \$200,000 .....	1,627	—	3,640	—	257,074	*1,823	3,365	49,996	1,434
\$200,000 under \$500,000 .....	3,253	*13	9,693	*13	1,008,875	11,613	10,704	146,049	37,960
\$500,000 under \$1,000,000 .....	916	—	3,727	—	613,961	23,580	7,205	104,159	18,801
\$1,000,000 under \$2,000,000 .....	285	*6	2,469	*13	376,029	7,153	3,911	67,513	10,790
\$2,000,000 under \$5,000,000 .....	108	**	1,894	**	326,519	*3,012	2,636	67,167	6,303
\$5,000,000 under \$10,000,000 .....	26	**	805	**	171,675	*4,502	834	45,263	*3,710
\$10,000,000 or more .....	13	—	2,913	—	717,461	*236	*1,097	234,427	*11,972
<b>Medical and health services: Other medical and health services</b>	<b>10,224</b>	<b>436</b>	<b>32,216</b>	<b>3,525</b>	<b>3,031,707</b>	<b>459,715</b>	<b>75,560</b>	<b>916,197</b>	<b>94,828</b>
No receipts reported .....	*329	*5	*733	*5	—	—	*1,047	*1,929	—
\$1 under \$5,000 .....	*410	—	*997	—	*1,328	2	*7	*51	*89
\$5,000 under \$10,000 .....	*232	—	*464	—	*1,942	*971	*348	*884	—
\$10,000 under \$25,000 .....	*542	—	*1,238	—	*8,407	*1,042	*241	*991	*523
\$25,000 under \$50,000 .....	1,133	*5	2,454	*10	39,010	*4,328	1,637	5,881	*3,860
\$50,000 under \$100,000 .....	1,943	*77	4,410	*77	146,570	23,074	4,852	25,069	*13,838
\$100,000 under \$200,000 .....	2,679	*105	7,597	*840	384,553	47,000	11,335	61,278	*24,128
\$200,000 under \$500,000 .....	1,885	*61	6,030	*507	560,837	58,718	16,599	116,937	30,305
\$500,000 under \$1,000,000 .....	538	*79	2,248	*418	373,915	53,802	8,093	121,841	4,822
\$1,000,000 under \$2,000,000 .....	312	*96	2,287	*1,191	430,171	58,510	11,662	159,041	5,799
\$2,000,000 under \$5,000,000 .....	159	**	1,642	**	488,332	137,497	8,680	202,706	3,373
\$5,000,000 under \$10,000,000 .....	38	**	821	**	262,242	32,227	4,694	95,735	7,556
\$10,000,000 or more .....	24	8	1,295	*477	334,400	*42,544	6,365	123,854	*535
<b>Legal services</b>	<b>26,964</b>	<b>390</b>	<b>97,809</b>	<b>1,920</b>	<b>9,478,581</b>	<b>123,914</b>	<b>116,418</b>	<b>2,178,541</b>	<b>264,786</b>
No receipts reported .....	546	—	1,457	—	—	—	564	11,811	*780
\$1 under \$5,000 .....	*696	—	*1,780	—	*1,587	*78	*64	—	*176
\$5,000 under \$10,000 .....	*696	—	*1,546	—	*4,521	—	*238	*347	*116
\$10,000 under \$25,000 .....	1,244	—	2,893	—	23,288	*107	855	4,354	*367
\$25,000 under \$50,000 .....	2,276	*77	5,326	*77	84,273	*400	1,489	12,279	*635
\$50,000 under \$100,000 .....	5,607	*155	14,196	*1,081	434,576	*9,263	4,704	64,310	21,123
\$100,000 under \$200,000 .....	6,689	—	16,028	—	977,539	*15,969	13,230	168,671	34,574
\$200,000 under \$500,000 .....	6,011	*89	20,655	*193	1,839,780	25,694	20,418	343,656	76,754
\$500,000 under \$1,000,000 .....	1,787	*24	9,579	*24	1,203,687	14,472	12,340	248,864	34,223
\$1,000,000 under \$2,000,000 .....	724	*19	6,755	*61	1,011,913	7,685	11,140	222,637	23,896
\$2,000,000 under \$5,000,000 .....	465	*17	7,887	*166	1,433,797	*26,377	17,787	379,544	30,658
\$5,000,000 under \$10,000,000 .....	142	4	4,820	*107	971,936	*6,278	13,274	283,908	17,198
\$10,000,000 or more .....	81	5	4,887	*211	1,491,684	*17,591	20,315	438,160	24,286

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Number of—				Business receipts <sup>2</sup>	Cost of sales and operations	Depreciation	Payroll	Payments to partners
	Partnerships		Partners						
	Total	Limited	Total	Limited					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
<b>Services—Continued</b>									
<b>Engineering and architectural services</b>									
Total .....	6,297	*78	15,867	*156	1,787,804	530,422	17,869	565,389	51,923
No receipts reported .....	*309	—	*618	—	—	—	*38	—	—
\$1 under \$5,000 .....	*540	**78	*1,157	**156	*781	*9	*42	—	*181
\$5,000 under \$10,000 .....	*386	**	*850	**	*3,319	—	*31	—	—
\$10,000 under \$25,000 .....	1,084	**	3,019	**	16,596	*2,263	*101	*1,466	*761
\$25,000 under \$50,000 .....	853	**	2,095	**	29,027	*2,205	*553	*2,805	*2,927
\$50,000 under \$100,000 .....	840	**	1,757	**	61,997	*6,212	1,422	*13,539	*1,884
\$100,000 under \$200,000 .....	997	**	2,195	**	156,842	*16,817	3,046	36,762	*12,128
\$200,000 under \$500,000 .....	805	**	2,116	**	243,712	63,710	1,842	53,371	12,876
\$500,000 under \$1,000,000 .....	240	**	752	**	167,246	*41,244	1,157	55,776	*2,668
\$1,000,000 under \$2,000,000 .....	136	**	484	**	186,763	71,881	1,945	63,803	4,607
\$2,000,000 under \$5,000,000 .....	69	**	328	**	214,093	106,114	2,280	60,810	7,001
\$5,000,000 under \$10,000,000 .....	22	**	161	**	148,839	42,714	1,272	56,107	*2,619
\$10,000,000 or more .....	16	**	335	**	558,589	*177,253	4,140	220,942	*4,271
<b>Accounting, auditing, and bookkeeping services: Total</b>									
Total .....	12,611	289	43,991	596	4,612,392	35,570	57,938	1,771,771	313,248
No receipts reported .....	*202	—	*917	—	—	—	*1,143	*1,928	*576
\$1 under \$5,000 .....	1,707	**77	3,753	**77	3,141	*52	209	*1,262	—
\$5,000 under \$10,000 .....	876	**77	1,875	*154	6,151	*19	307	*285	*250
\$10,000 under \$25,000 .....	1,545	*78	3,676	*78	22,683	*54	521	2,240	*3,017
\$25,000 under \$50,000 .....	725	*5	1,547	*25	29,269	*348	*565	*2,869	*4,320
\$50,000 under \$100,000 .....	2,107	—	4,291	—	154,634	*3,873	4,303	29,647	*12,398
\$100,000 under \$200,000 .....	2,207	—	6,064	—	315,197	4,554	4,411	74,495	30,389
\$200,000 under \$500,000 .....	2,294	*26	7,268	*39	724,708	8,516	11,182	217,730	72,837
\$500,000 under \$1,000,000 .....	618	*12	3,659	*84	436,444	—	5,481	152,453	48,076
\$1,000,000 under \$2,000,000 .....	222	*10	1,956	*17	302,235	*9,377	3,394	109,593	21,946
\$2,000,000 under \$5,000,000 .....	74	**4	1,046	**122	212,877	*8,458	2,246	85,093	*11,526
\$5,000,000 under \$10,000,000 .....	10	**	397	**	67,803	*319	772	27,039	*4,565
\$10,000,000 or more .....	24	**	7,542	**	2,337,250	—	23,404	1,067,137	103,348
<b>Accounting, auditing, and bookkeeping services: Certified public accountants:</b>									
Total .....	6,995	*24	29,302	*159	3,880,854	27,607	46,016	1,517,511	257,150
No receipts reported .....	*189	—	*774	—	—	—	*40	*1,928	*242
\$1 under \$5,000 .....	*386	—	*1,081	—	*595	—	*103	*1,112	—
\$5,000 under \$10,000 .....	*155	—	*310	—	*1,111	—	*6	—	—
\$10,000 under \$25,000 .....	*488	—	*1,254	—	*6,980	*38	*249	*912	*2,161
\$25,000 under \$50,000 .....	*232	—	*541	—	*10,286	—	*107	*1,422	*1,404
\$50,000 under \$100,000 .....	1,078	—	2,156	—	76,108	—	1,698	13,210	*4,547
\$100,000 under \$200,000 .....	1,620	—	4,098	—	235,020	*2,002	2,889	50,251	*28,340
\$200,000 under \$500,000 .....	1,995	*13	6,325	*26	635,331	7,905	9,928	188,004	67,845
\$500,000 under \$1,000,000 .....	555	—	3,266	—	392,832	—	4,706	139,469	40,175
\$1,000,000 under \$2,000,000 .....	199	*7	1,791	*11	270,482	*8,885	3,165	96,913	20,289
\$2,000,000 under \$5,000,000 .....	**98	**4	**7,706	**122	**2,252,109	**8,777	**23,125	**1,024,290	**92,147
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	**	**	**	**
\$10,000,000 or more .....	**	**	**	**	**	**	**	**	**
<b>Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services</b>									
Total .....	5,616	*265	14,689	*437	731,538	*7,963	11,922	254,260	56,098
No receipts reported .....	*13	—	*143	—	—	—	*1,103	—	*334
\$1 under \$5,000 .....	1,321	**77	2,672	**77	2,546	*52	106	*150	—
\$5,000 under \$10,000 .....	721	**77	1,565	*154	5,040	*19	*301	*285	*250
\$10,000 under \$25,000 .....	1,057	*78	2,422	*78	15,703	*16	*272	*1,328	*856
\$25,000 under \$50,000 .....	*493	*5	*1,006	*25	*18,983	*348	*458	*1,447	*2,916
\$50,000 under \$100,000 .....	1,029	—	2,135	—	78,526	*3,873	2,605	16,437	*7851
\$100,000 under \$200,000 .....	*587	—	*1,966	—	*80,177	*2,552	*1,522	*24,244	*2,049
\$200,000 under \$500,000 .....	299	*13	943	*13	89,377	*611	1,254	29,726	*4,992
\$500,000 under \$1,000,000 .....	*63	*12	*393	*84	*43,612	—	*775	*12,984	*7,901
\$1,000,000 under \$2,000,000 .....	*23	*3	*165	*6	*31,753	*492	*229	*12,680	*1,657
\$2,000,000 under \$5,000,000 .....	**10	—	**1,279	—	**365,821	—	**3,297	**154,979	**27,292
\$5,000,000 under \$10,000,000 .....	**	—	**	—	**	—	**	**	**
\$10,000,000 or more .....	**	—	**	—	**	—	**	**	**
<b>Other services</b>									
Total .....	37,440	1,659	107,646	8,593	2,888,929	1,297,092	125,107	403,128	94,332
No receipts reported .....	5,475	772	26,588	3,634	—	*1	39,825	16,520	*1,393
\$1 under \$5,000 .....	7,977	*128	20,525	*535	15,774	5,962	5,055	1,626	*582
\$5,000 under \$10,000 .....	3,391	*179	8,488	*278	24,820	8,013	2,078	1,605	*519
\$10,000 under \$25,000 .....	5,744	*359	12,960	*778	93,759	17,244	8,025	3,828	3,562
\$25,000 under \$50,000 .....	5,192	*48	12,794	*825	195,638	61,199	10,951	17,373	13,974
\$50,000 under \$100,000 .....	4,112	*48	10,400	*549	305,583	115,266	12,251	26,785	*7,385
\$100,000 under \$200,000 .....	2,994	*10	6,620	*140	413,141	157,502	15,449	52,020	16,122
\$200,000 under \$500,000 .....	1,922	*60	5,361	*305	568,979	270,966	13,517	71,790	14,397
\$500,000 under \$1,000,000 .....	368	*28	1,375	*477	242,717	120,200	5,130	39,358	5,620
\$1,000,000 under \$2,000,000 .....	187	*20	1,575	*1,012	250,157	150,195	3,432	22,727	3,105
\$2,000,000 under \$5,000,000 .....	55	*3	256	*39	166,716	103,178	3,929	18,714	*995
\$5,000,000 under \$10,000,000 .....	14	**4	48	*12	91,229	59,192	2,953	6,486	*89
\$10,000,000 or more .....	9	**	*656	*9	*520,416	*228,174	*2,512	*124,296	*26,589

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>All Industries</b>									
Total	13,264,168	710,256	28,929,500	437,940	15,665,332	0.2	0.4	0.7	2.8
No receipts reported	-3,103,470	5,839	834,659	71,328	3,938,129	2.9	—	4.8	10.3
\$1 under \$5,000	-816,323	87,599	116,051	117,623	932,374	1.8	2.3	4.8	6.5
\$5,000 under \$10,000	-197,923	61,589	210,230	44,006	408,153	2.7	2.8	4.6	9.8
\$10,000 under \$25,000	100,839	116,706	819,119	60,385	718,280	1.9	2.0	3.3	6.0
\$25,000 under \$50,000	463,017	102,787	1,293,014	44,900	829,997	2.0	2.0	3.2	9.0
\$50,000 under \$100,000	1,348,563	114,412	2,445,801	38,129	1,097,238	1.9	2.0	3.0	6.2
\$100,000 under \$200,000	2,364,165	97,817	3,518,656	27,556	1,154,491	2.1	2.1	3.3	5.1
\$200,000 under \$500,000	3,634,889	81,024	5,501,240	21,539	1,866,351	1.0	1.0	1.7	5.3
\$500,000 under \$1,000,000	1,823,348	24,607	3,063,321	7,449	1,239,973	1.8	1.8	3.1	4.1
\$1,000,000 under \$2,000,000	1,602,572	10,712	2,557,250	3,005	954,678	1.5	1.5	2.2	3.6
\$2,000,000 under \$5,000,000	1,595,971	5,022	2,610,620	1,389	1,014,649	1.4	1.5	2.7	4.7
\$5,000,000 under \$10,000,000	887,628	1,306	1,504,673	405	617,045	1.2	1.3	0.6	2.3
\$10,000,000 or more	3,560,892	836	4,454,866	226	893,974	1.0	0.8	0.3	0.3
<b>Agriculture, Forestry, and Fishing</b>									
Total	791,386	72,573	1,938,444	48,200	1,147,058	2.1	3.4	3.9	4.7
No receipts reported	-115,268	1,662	30,167	7,710	145,435	8.6	—	26.2	14.6
\$1 under \$5,000	-64,776	5,225	8,701	10,647	73,477	6.7	7.8	16.3	13.2
\$5,000 under \$10,000	-38,991	5,103	17,982	4,620	56,973	8.5	8.7	16.7	19.6
\$10,000 under \$25,000	-36,314	10,827	80,584	7,338	116,898	6.1	6.3	14.0	15.2
\$25,000 under \$50,000	46,939	11,906	151,758	5,287	104,819	6.2	6.3	9.4	13.8
\$50,000 under \$100,000	164,702	13,951	320,030	5,282	135,328	5.8	5.9	8.6	14.6
\$100,000 under \$200,000	272,083	13,196	434,741	4,034	162,658	5.9	6.0	8.6	15.0
\$200,000 under \$500,000	329,522	7,469	492,677	2,342	163,155	6.7	6.7	9.32	13.2
\$500,000 under \$1,000,000	128,499	2,100	199,238	552	70,739	10.5	10.3	13.8	17.2
\$1,000,000 under \$2,000,000	81,488	809	120,660	246	39,172	13.1	13.5	14.6	26.9
\$2,000,000 under \$5,000,000	4,753	247	54,446	105	49,693	9.9	9.9	18.7	11.9
\$5,000,000 under \$10,000,000	3,360	39	10,063	22	6,703	10.4	9.7	18.7	6.0
\$10,000,000 or more	-4,611	39	17,397	15	22,008	18.5	25.2	11.0	1.1
<b>Farms: Total</b>									
Total	599,614	62,364	1,649,096	43,049	1,049,482	2.3	3.9	4.3	4.9
No receipts reported	-97,009	1,042	16,848	6,065	113,857	9.8	—	31.4	14.8
\$1 under \$5,000	-54,261	4,661	8,304	9,331	62,565	7.1	8.2	17.0	13.5
\$5,000 under \$10,000	-38,158	4,405	14,731	4,080	52,889	9.1	9.2	16.3	20.7
\$10,000 under \$25,000	-38,742	9,367	63,993	6,612	102,735	6.5	6.8	10.8	16.2
\$25,000 under \$50,000	22,953	9,841	124,812	5,029	101,859	6.6	6.8	10.4	14.2
\$50,000 under \$100,000	155,623	12,175	284,092	5,045	128,469	6.1	6.2	9.2	15.2
\$100,000 under \$200,000	216,966	11,803	375,813	3,767	156,847	6.2	6.3	9.1	15.5
\$200,000 under \$500,000	272,601	6,382	425,097	2,255	152,496	7.5	7.4	10.4	13.8
\$500,000 under \$1,000,000	104,031	1,803	171,664	508	67,633	11.7	11.5	15.4	17.8
\$1,000,000 under \$2,000,000	57,391	646	94,926	230	37,535	15.6	16.0	18.1	27.9
\$2,000,000 under \$5,000,000	3,522	179	47,845	94	44,323	11.9	11.9	21.0	10.5
\$5,000,000 under \$10,000,000	495	**60	**20,971	**33	**28,274	13.5	12.5	—	—
\$10,000,000 or more	-7,798	**	**	**	**	21.7	29.2	—	—
<b>Farms: Field crop</b>									
Total	429,057	27,900	792,873	14,085	363,816	3.8	5.4	6.4	8.6
No receipts reported	-22,012	*438	*6,736	2,062	28,748	16.7	—	—	27.4
\$1 under \$5,000	-12,341	2,705	4,722	3,090	17,063	11.1	12.7	21.1	26.7
\$5,000 under \$10,000	-3,117	2,377	9,341	939	12,458	14.4	14.7	21.6	38.8
\$10,000 under \$25,000	2,610	4,628	36,558	2,102	33,948	10.1	10.4	15.0	20.7
\$25,000 under \$50,000	36,940	4,819	67,428	1,909	30,488	9.9	10.1	15.0	25.1
\$50,000 under \$100,000	92,386	4,490	125,749	1,544	33,363	10.5	10.6	15.1	24.4
\$100,000 under \$200,000	110,659	4,658	180,510	1,270	69,851	10.2	10.2	14.5	26.4
\$200,000 under \$500,000	137,410	2,634	201,703	935	64,293	11.9	11.6	14.4	25.1
\$500,000 under \$1,000,000	76,599	922	106,055	153	29,456	18.5	18.2	20.9	30.1
\$1,000,000 under \$2,000,000	16,791	182	29,484	40	12,693	23.1	23.5	26.2	35.6
\$2,000,000 under \$5,000,000	-5,717	42	16,708	30	22,425	24.1	24.3	33.3	10.5
\$5,000,000 under \$10,000,000	-1,732	*5	*7,879	**11	**9,030	—	—	—	—
\$10,000,000 or more	*581	**	**	**	**	—	—	—	—
<b>Farms: Vegetable and melon</b>									
Total	71,596	1,954	90,200	1,055	18,604	14.6	16.4	22.1	35.0
No receipts reported	*100	*154	*2,066	*231	*2,166	—	—	—	—
\$1 under \$5,000	-1,015	*77	*82	*231	*1,097	—	—	—	—
\$5,000 under \$10,000	*300	*232	*390	*78	*90	—	—	—	—
\$10,000 under \$25,000	-2,998	*77	*287	*355	*3,285	—	—	—	—
\$25,000 under \$50,000	*1,166	*154	*1,166	—	—	—	—	—	—
\$50,000 under \$100,000	*7,067	*361	*8,826	*23	*1,759	—	—	—	—
\$100,000 under \$200,000	*3,720	*800	*7,551	*100	*3,831	—	—	—	—
\$200,000 under \$500,000	39,520	372	39,582	*5	*62	38.1	38.7	42.7	—
\$500,000 under \$1,000,000	3,748	*129	*10,001	*27	*6,253	33.5	34.0	—	—
\$1,000,000 under \$2,000,000	15,530	77	15,530	—	—	36.0	33.4	48.6	—
\$2,000,000 under \$5,000,000	*2,254	*13	*2,315	*5	*61	—	—	—	—
\$5,000,000 under \$10,000,000	*2,404	*8	*2,404	—	—	—	—	—	—
\$10,000,000 or more	**	**	**	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>3</sup>	Net income	Deficit
		(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
<b>Agriculture, Forestry, and Fishing—Continued</b>									
<b>Farms: Fruit and tree nut</b>									
Total .....	-53,231	4,100	132,381	4,423	185,612	8.0	9.0	13.6	12.1
No receipts reported .....	-18,534	*23	*1,214	547	19,748	31.9	—	—	24.6
\$1 under \$5,000 .....	-8,522	*77	*251	748	8,773	27.6	32.8	—	35.4
\$5,000 under \$10,000 .....	-7,657	*479	*1,717	454	9,374	25.9	26.3	—	36.1
\$10,000 under \$25,000 .....	-4,525	887	7,341	757	11,866	20.0	20.6	32.1	35.8
\$25,000 under \$50,000 .....	-9,687	706	11,115	527	20,802	21.2	22.1	33.0	26.8
\$50,000 under \$100,000 .....	-18,541	619	16,538	701	35,079	20.1	20.6	41.3	41.3
\$100,000 under \$200,000 .....	6,969	758	29,591	306	22,622	21.5	21.2	28.6	43.7
\$200,000 under \$500,000 .....	-1,447	352	30,576	268	32,023	22.8	22.4	31.6	28.2
\$500,000 under \$1,000,000 .....	5,306	139	17,673	89	12,367	25.6	25.2	39.5	34.2
\$1,000,000 under \$2,000,000 .....	3,512	36	7,334	*18	*3,822	23.7	23.4	45.1	34.4
\$2,000,000 under \$5,000,000 .....	148	**24	**9,031	*18	**9,136	44.7	40.0	—	—
\$5,000,000 under \$10,000,000 .....	**253	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	—	**	**	**	**	—	—	—	—
<b>Farms: Beef cattle feedlots</b>									
Total .....	12,681	689	25,476	649	12,795	20.8	18.6	26.0	28.6
No receipts reported .....	*31	—	—	*22	*31	—	—	—	—
\$1 under \$5,000 .....	*1,906	—	—	*278	*1,906	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*1,968	—	—	*83	*1,968	—	—	—	—
\$25,000 under \$50,000 .....	*1,519	*101	*1,529	*23	*10	—	—	—	—
\$50,000 under \$100,000 .....	*2,111	*257	*2,111	—	—	—	—	—	—
\$100,000 under \$200,000 .....	*2,676	*124	*3,232	*78	*556	—	—	—	—
\$200,000 under \$500,000 .....	*1,425	*35	*2,387	*114	*3,812	—	—	—	—
\$500,000 under \$1,000,000 .....	3,772	*107	*5,487	*38	*1,715	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*3,664	*57	*8,559	*13	*1,216	—	—	—	—
\$2,000,000 under \$5,000,000 .....	3,679	**	**	**	**	37.4	36.8	—	—
\$5,000,000 under \$10,000,000 .....	**590	*18	**2,171	**	**1,581	—	—	—	—
\$10,000,000 or more .....	—	**	**	**	**	—	—	—	—
<b>Farms: Beef cattle, except feedlots</b>									
Total .....	-126,111	9,984	192,894	14,465	319,005	5.1	11.9	10.9	8.9
No receipts reported .....	-29,092	*78	*1,210	1,754	30,302	19.2	—	—	29.5
\$1 under \$5,000 .....	-17,113	1,492	2,679	3,567	19,792	12.0	13.6	33.8	20.6
\$5,000 under \$10,000 .....	-23,537	*697	*2,201	1,968	25,738	16.5	16.7	—	34.6
\$10,000 under \$25,000 .....	-35,951	1,874	9,274	2,512	45,225	12.7	13.3	26.8	31.3
\$25,000 under \$50,000 .....	-16,194	1,300	20,842	1,466	37,036	15.3	15.4	26.4	26.5
\$50,000 under \$100,000 .....	2,488	1,796	-35,594	1,539	33,106	13.6	13.9	22.5	21.9
\$100,000 under \$200,000 .....	-10,859	1,170	28,273	858	39,132	16.3	16.5	28.2	26.7
\$200,000 under \$500,000 .....	20,335	1,196	59,301	492	38,966	16.2	15.8	24.6	20.9
\$500,000 under \$1,000,000 .....	856	227	10,250	151	9,394	27.4	26.1	47.5	31.6
\$1,000,000 under \$2,000,000 .....	-4,970	99	13,503	114	18,473	36.2	39.3	38.3	50.5
\$2,000,000 under \$5,000,000 .....	-1,304	42	8,284	30	9,588	19.9	19.9	43.0	33.4
\$5,000,000 under \$10,000,000 .....	*1,316	**13	**1,483	**14	**12,253	—	—	—	—
\$10,000,000 or more .....	-9,454	**	**	**	**	—	—	—	—
<b>Farms: Hogs, sheep, and goats</b>									
Total .....	59,887	3,681	94,161	2,196	34,274	10.8	14.2	23.2	21.0
No receipts reported .....	*839	—	—	*78	*809	—	—	—	—
\$1 under \$5,000 .....	*3,497	*155	*228	*311	*3,725	—	—	—	—
\$5,000 under \$10,000 .....	*3,617	*155	*202	*309	*3,819	—	—	—	—
\$10,000 under \$25,000 .....	-563	*409	*2,756	*433	*3,319	29.2	30.4	—	—
\$25,000 under \$50,000 .....	1,447	843	7,009	*455	*5,562	23.7	24.1	40.6	—
\$50,000 under \$100,000 .....	8,963	765	17,904	*247	*8,941	25.9	26.1	36.8	—
\$100,000 under \$200,000 .....	16,048	855	22,792	*322	*6,744	23.5	23.9	34.8	—
\$200,000 under \$500,000 .....	40,950	481	42,275	*41	*1,325	34.2	34.9	44.9	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*454	*5	*454	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	*262	*9	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**279	*4	**279	—	—	—	—	—	—
\$10,000,000 or more .....	—	**	**	—	—	—	—	—	—
<b>Farms: Dairy</b>									
Total .....	216,825	11,340	260,061	3,064	43,236	6.7	9.0	10.5	16.5
No receipts reported .....	4,169	349	5,622	*155	*1,453	35.6	—	44.2	—
\$1 under \$5,000 .....	*1,912	*78	*177	*233	*2,089	—	—	—	—
\$5,000 under \$10,000 .....	*494	*77	*287	*177	*781	—	—	—	—
\$10,000 under \$25,000 .....	3,193	796	3,977	*101	*784	28.6	29.6	36.2	—
\$25,000 under \$50,000 .....	9,193	1,461	12,518	527	3,325	18.5	19.0	26.4	43.0
\$50,000 under \$100,000 .....	61,823	3,553	72,491	879	10,668	12.6	12.8	17.0	35.1
\$100,000 under \$200,000 .....	84,856	3,800	96,598	627	11,742	12.3	12.5	16.6	36.8
\$200,000 under \$500,000 .....	22,318	837	29,986	322	7,668	20.1	19.1	31.8	38.0
\$500,000 under \$1,000,000 .....	15,742	218	17,755	*10	*2,013	40.5	38.0	56.9	—
\$1,000,000 under \$2,000,000 .....	17,963	163	19,777	*23	*1,814	46.0	45.0	56.4	—
\$2,000,000 under \$5,000,000 .....	*674	*8	*873	**10	**899	—	—	—	—
\$5,000,000 under \$10,000,000 .....	*648	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Agriculture, Forestry, and Fishing—Continued</b>									
<b>Farms: Poultry and eggs</b>									
Total .....	6,262	1,147	30,701	360	24,439	20.4	16.7	25.0	31.8
No receipts reported .....	-5,973	—	—	*14	*5,973	—	—	—	—
\$1 under \$5,000 .....	*74	*78	*74	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*518	*156	*1,099	*123	*581	—	—	—	—
\$10,000 under \$25,000 .....	*1,011	*256	*1,558	*77	*547	—	—	—	—
\$25,000 under \$50,000 .....	*3,769	*233	*3,769	—	—	—	—	—	—
\$50,000 under \$100,000 .....	*553	*23	*553	—	—	—	—	—	—
\$100,000 under \$200,000 .....	*5,906	*303	*10,253	*78	*4,347	—	—	—	—
\$200,000 under \$500,000 .....	-5,181	*24	*699	*35	*6,080	—	—	—	—
\$500,000 under \$1,000,000 .....	4,546	*59	*7,695	*30	*3,060	45.1	43.1	—	—
\$1,000,000 under \$2,000,000 .....	*89	**	**	**	**	—	—	—	—
\$2,000,000 under \$5,000,000 .....	*2,817	*15	*4,801	*3	*3,851	—	—	—	—
\$5,000,000 under \$10,000,000 .....	-1,867	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Farms: General livestock, except animal specialty</b>									
Total .....	-1,944	*181	*470	*68	*2,414	—	—	—	—
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	-2,065	—	—	*22	*2,065	—	—	—	—
\$5,000 under \$10,000 .....	*269	*155	*269	—	—	—	—	—	—
\$10,000 under \$25,000 .....	-302	—	—	*23	*302	—	—	—	—
\$25,000 under \$50,000 .....	*125	*23	*172	*23	*47	—	—	—	—
\$50,000 under \$100,000 .....	—	—	—	—	—	—	—	—	—
\$100,000 under \$200,000 .....	—	—	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....	—	—	—	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....	—	—	—	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*29	*3	*29	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Farms: Animal specialty</b>									
Total .....	-14,371	*301	*3,743	1,337	18,114	20.8	42.2	—	45.0
No receipts reported .....	-10,214	—	—	801	10,214	30.6	—	—	67.2
\$1 under \$5,000 .....	-1,849	—	—	*386	*1,849	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*568	*154	*617	*23	*49	—	—	—	—
\$25,000 under \$50,000 .....	-2,810	*100	*1,232	*22	*4,042	—	—	—	—
\$50,000 under \$100,000 .....	*355	*23	*355	—	—	—	—	—	—
\$100,000 under \$200,000 .....	-608	*12	*1,352	*105	*1,960	—	—	—	—
\$200,000 under \$500,000 .....	*187	*12	*187	—	—	—	—	—	—
\$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 .....	—	—	—	—	—	—	—	—	—
<b>Farms: Other</b>									
Total .....	-1,037	1,087	26,136	1,347	27,173	16.7	22.1	29.8	31.3
No receipts reported .....	-14,383	—	—	*401	*14,383	—	—	—	—
\$1 under \$5,000 .....	-4,041	*77	*165	*465	*4,206	—	—	—	—
\$5,000 under \$10,000 .....	-379	*155	*250	*155	*629	—	—	—	—
\$10,000 under \$25,000 .....	*676	*386	*2,084	*100	*1,408	—	—	—	—
\$25,000 under \$50,000 .....	*243	*78	*243	—	—	—	—	—	—
\$50,000 under \$100,000 .....	-4,798	*78	*755	*112	*5,553	—	—	—	—
\$100,000 under \$200,000 .....	*4,952	*103	*5,361	*101	*4,09	—	—	—	—
\$200,000 under \$500,000 .....	*8,847	*160	*8,847	—	—	—	—	—	—
\$500,000 under \$1,000,000 .....	*3,189	*37	*3,544	*5	*355	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*128	*3	*102	*8	*230	—	—	—	—
\$2,000,000 under \$5,000,000 .....	*4,785	*10	*4,785	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Agricultural services, forestry, and fishing</b>									
Total .....	191,772	10,209	289,348	5,151	97,576	6.4	5.2	9.1	17.4
No receipts reported .....	-18,259	620	13,319	1,645	31,578	17.6	—	44.0	40.6
\$1 under \$5,000 .....	-10,515	*564	*397	1,316	10,912	19.5	23.3	—	43.2
\$5,000 under \$10,000 .....	-833	*698	*3,251	*540	*4,084	24.8	25.1	—	—
\$10,000 under \$25,000 .....	2,428	1,460	16,591	726	14,163	18.1	18.4	54.0	44.8
\$25,000 under \$50,000 .....	23,986	2,065	26,946	*258	*2,960	17.9	18.3	22.5	—
\$50,000 under \$100,000 .....	29,079	1,776	35,938	*237	*6,859	18.9	19.3	24.0	—
\$100,000 under \$200,000 .....	53,117	1,393	58,928	*267	*5,811	19.4	19.8	25.5	—
\$200,000 under \$500,000 .....	56,921	1,087	67,580	87	10,659	11.5	11.1	18.9	44.2
\$500,000 under \$1,000,000 .....	24,468	297	27,574	*44	*3,106	18.5	18.5	26.5	—
\$1,000,000 under \$2,000,000 .....	24,097	163	25,734	*16	*1,637	10.1	10.1	14.8	—
\$2,000,000 under \$5,000,000 .....	1,231	68	6,801	*11	*5,370	15.2	15.7	25.1	—
\$5,000,000 under \$10,000,000 .....	2,865	**18	**6,489	*4	**437	—	—	—	—
\$10,000,000 or more .....	*3,187	**	**	**	**	( <sup>3</sup> )	( <sup>3</sup> )	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Mining</b>									
Total .....	-550,177	12,964	2,411,867	9,001	2,962,044	5.1	1.9	2.3	13.7
No receipts reported .....	-1,485,571	746	551,178	4,840	2,036,749	10.4	—	5.6	19.6
\$1 under \$5,000 .....	-30,443	3,332	7,193	1,542	37,636	12.4	15.1	31.5	42.5
\$5,000 under \$10,000 .....	-28,907	1,516	5,960	*435	*34,867	19.6	20.0	25.0	—
\$10,000 under \$25,000 .....	-33,263	1,534	12,291	344	45,554	19.6	20.1	26.7	30.4
\$25,000 under \$50,000 .....	-2,896	1,208	23,007	528	25,903	19.7	20.0	28.5	33.0
\$50,000 under \$100,000 .....	-53,499	967	28,276	545	81,775	18.5	18.9	26.7	31.4
\$100,000 under \$200,000 .....	46,847	1,239	99,747	227	52,900	20.4	20.5	24.1	18.3
\$200,000 under \$500,000 .....	-69,952	1,215	144,203	226	214,155	8.7	9.0	11.7	29.4
\$500,000 under \$1,000,000 .....	50,371	565	124,729	165	74,358	11.7	11.9	17.4	18.7
\$1,000,000 under \$2,000,000 .....	110,370	319	173,215	84	62,845	6.5	6.6	9.5	20.2
\$2,000,000 under \$5,000,000 .....	161,714	202	192,184	34	30,470	7.9	7.9	11.2	9.2
\$5,000,000 under \$10,000,000 .....	-18,867	63	127,519	19	146,386	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$10,000,000 or more .....	803,919	58	922,365	12	118,446	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<b>Oil and gas extraction</b>									
Total .....	-267,520	10,660	2,221,223	7,598	2,488,743	5.7	2.3	2.4	16.3
No receipts reported .....	-1,235,023	589	548,464	3,894	1,783,487	11.6	—	5.6	22.3
\$1 under \$5,000 .....	-29,388	3,177	6,711	1,387	36,099	12.8	15.6	33.2	44.1
\$5,000 under \$10,000 .....	-29,079	1,438	5,788	*435	*34,867	20.0	20.4	—	—
\$10,000 under \$25,000 .....	-34,788	**2,940	**55,600	**1,370	**148,312	20.9	21.4	—	—
\$25,000 under \$50,000 .....	-4,313	—	—	—	—	—	20.8	—	—
\$50,000 under \$100,000 .....	-53,611	—	—	—	—	—	21.7	—	—
\$100,000 under \$200,000 .....	37,933	786	83,132	194	45,199	24.5	24.7	26.6	—
\$200,000 under \$500,000 .....	-72,618	943	127,800	171	200,418	9.9	10.2	12.7	19.2
\$500,000 under \$1,000,000 .....	45,907	395	111,124	79	65,217	14.3	14.5	19.1	31.3
\$1,000,000 under \$2,000,000 .....	109,684	205	152,685	46	43,001	8.3	8.5	10.6	24.1
\$2,000,000 under \$5,000,000 .....	159,910	111	164,148	*11	*4,238	10.8	10.5	12.8	—
\$5,000,000 under \$10,000,000 .....	13,400	42	109,188	6	95,788	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$10,000,000 or more .....	824,466	34	856,583	5	32,117	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<b>Other mining</b>									
Total .....	-282,657	2,304	190,644	1,403	473,301	11.7	3.3	6.9	8.4
No receipts reported .....	-250,548	*157	*2,714	946	253,262	23.0	—	—	15.0
\$1 under \$5,000 .....	*-1,055	*155	*482	*155	*1,537	—	—	—	—
\$5,000 under \$10,000 .....	*172	*78	*172	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*1,525	**769	**7,974	**47	**4,920	—	—	—	—
\$25,000 under \$50,000 .....	*1,417	—	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	112	—	—	—	—	—	—	—	—
\$100,000 under \$200,000 .....	8,914	*453	*16,615	*33	*7,701	37.7	38.1	—	—
\$200,000 under \$500,000 .....	2,666	272	16,403	*55	*13,737	18.4	19.1	27.9	—
\$500,000 under \$1,000,000 .....	4,464	170	13,605	86	9,141	20.5	20.6	33.6	33.4
\$1,000,000 under \$2,000,000 .....	686	114	20,530	38	19,844	10.6	10.7	16.2	36.9
\$2,000,000 under \$5,000,000 .....	1,804	91	28,036	23	26,232	11.7	11.9	18.2	9.2
\$5,000,000 under \$10,000,000 .....	-32,267	21	18,331	13	50,598	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$10,000,000 or more .....	-20,547	24	65,782	7	86,329	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<b>Construction</b>									
Total .....	1,458,221	54,507	1,858,914	14,104	400,693	2.9	1.6	2.5	16.9
No receipts reported .....	-29,313	300	44,066	2,222	73,379	15.8	—	7.4	9.2
\$1 under \$5,000 .....	-298	2,068	4,986	1,659	5,294	14.0	16.5	37.5	24.0
\$5,000 under \$10,000 .....	7,506	2,786	9,822	594	2,316	14.9	15.2	18.3	38.8
\$10,000 under \$25,000 .....	59,946	9,107	70,075	2,378	10,129	8.0	8.3	10.7	23.5
\$25,000 under \$50,000 .....	72,128	10,856	132,656	1,649	60,528	7.7	7.8	10.3	88.6
\$50,000 under \$100,000 .....	192,832	10,649	214,009	2,577	21,177	7.4	7.5	9.7	22.2
\$100,000 under \$200,000 .....	243,296	9,233	262,107	1,405	18,811	8.1	8.2	10.8	23.2
\$200,000 under \$500,000 .....	251,989	6,385	276,616	1,023	24,627	3.9	4.1	5.2	19.7
\$500,000 under \$1,000,000 .....	101,116	1,732	123,000	359	21,884	7.2	7.3	11.8	24.7
\$1,000,000 under \$2,000,000 .....	87,979	695	104,206	122	16,227	4.5	4.6	7.1	15.3
\$2,000,000 under \$5,000,000 .....	58,127	452	152,210	75	94,083	5.4	5.6	8.6	41.9
\$5,000,000 under \$10,000,000 .....	93,949	133	114,640	25	20,691	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$10,000,000 or more .....	318,964	111	350,521	16	31,557	1.9	1.6	2.9	( <sup>3</sup> )
<b>General contractors</b>									
Total .....	829,216	19,329	1,088,927	7,518	259,711	4.5	1.8	2.9	6.3
No receipts reported .....	-30,656	187	42,252	1,990	72,908	16.8	—	7.2	9.2
\$1 under \$5,000 .....	-951	826	3,499	787	4,450	21.0	25.0	51.7	27.2
\$5,000 under \$10,000 .....	*214	*386	*1,400	*128	*1,186	—	—	—	—
\$10,000 under \$25,000 .....	12,930	2,290	17,106	823	4,176	15.5	16.1	22.7	35.9
\$25,000 under \$50,000 .....	32,231	3,246	37,051	873	4,820	13.3	13.5	19.7	36.1
\$50,000 under \$100,000 .....	50,751	3,204	62,964	1,092	12,213	12.8	13.1	18.5	29.1
\$100,000 under \$200,000 .....	84,819	3,782	99,295	948	14,476	11.8	11.9	16.8	26.3
\$200,000 under \$500,000 .....	109,577	3,206	125,471	467	15,894	9.9	6.0	7.9	28.3
\$500,000 under \$1,000,000 .....	56,300	1,086	74,739	213	18,439	5.2	9.3	15.8	28.5
\$1,000,000 under \$2,000,000 .....	61,345	530	75,565	91	14,220	5.3	5.3	8.1	16.8
\$2,000,000 under \$5,000,000 .....	76,793	369	124,355	68	47,562	6.0	6.2	9.2	24.2
\$5,000,000 under \$10,000,000 .....	80,821	116	98,631	22	17,810	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$10,000,000 or more .....	295,042	101	326,599	16	31,557	2.1	1.6	3.2	( <sup>3</sup> )

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Construction—Continued</b>									
<b>Special trade contractors: Total</b>									
Total .....	627,154	35,176	767,949	6,508	140,795	3.9	3.5	4.6	46.7
No receipts reported .....	*1,343	*113	*1,814	*232	*471	—	—	—	—
\$1 under \$5,000 .....	653	1,242	1,487	872	834	18.9	21.8	31.7	45.7
\$5,000 under \$10,000 .....	7,292	2,400	8,422	*466	*1,130	16.3	16.7	19.7	—
\$10,000 under \$25,000 .....	47,016	6,817	52,969	1,555	5,953	9.4	9.7	12.2	31.0
\$25,000 under \$50,000 .....	40,084	7,610	95,605	698	55,521	9.5	9.7	12.1	96.5
\$50,000 under \$100,000 .....	142,081	7,445	151,045	1,485	8,964	9.1	9.2	11.5	34.3
\$100,000 under \$200,000 .....	158,477	5,451	162,812	*457	*4,395	11.2	11.4	14.0	—
\$200,000 under \$500,000 .....	142,412	3,179	151,145	556	8,733	5.4	5.6	7.0	20.6
\$500,000 under \$1,000,000 .....	44,816	646	48,261	146	3,445	11.8	12.1	17.6	35.7
\$1,000,000 under \$2,000,000 .....	24,596	163	26,603	31	2,007	9.3	9.5	15.1	32.1
\$2,000,000 under \$5,000,000 .....	-18,666	83	27,855	*7	*46,521	13.2	13.9	23.3	—
\$5,000,000 under \$10,000,000 .....	13,128	17	16,009	3	2,881	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
\$10,000,000 or more .....	23,922	10	23,922	—	—	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
<b>Special trade contractors: Plumbing, heating, and air conditioning</b>									
Total .....	98,455	4,200	106,652	1,362	8,197	10.6	8.2	11.3	23.8
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*—3	*156	*7	*78	*10	—	—	—	—
\$5,000 under \$10,000 .....	*160	*77	*460	*78	*300	—	—	—	—
\$10,000 under \$25,000 .....	-189	*389	*1,812	*388	*2,001	31.4	32.6	—	—
\$25,000 under \$50,000 .....	5,593	*698	*6,293	*309	*700	27.5	27.8	—	—
\$50,000 under \$100,000 .....	14,754	850	16,031	*386	*1,277	24.8	25.3	34.8	—
\$100,000 under \$200,000 .....	25,865	1,031	25,865	—	—	27.0	27.3	32.9	—
\$200,000 under \$500,000 .....	34,261	808	35,592	*76	*1,331	11.3	11.6	14.5	—
\$500,000 under \$1,000,000 .....	6,445	147	7,806	*37	*1,361	24.7	25.2	30.8	—
\$1,000,000 under \$2,000,000 .....	3,069	**44	**12,786	**10	**1,217	21.6	21.8	—	—
\$2,000,000 under \$5,000,000 .....	*4,020	**	**	**	**	—	—	—	—
\$5,000,000 under \$10,000,000 .....	*—509	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	*4,989	**	**	**	**	—	—	—	—
<b>Special trade contractors: Painting, paper hanging, and decorating</b>									
Total .....	68,054	4,057	70,541	773	2,487	12.3	14.6	16.7	51.2
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*—52	*155	*128	*308	*180	—	—	—	—
\$5,000 under \$10,000 .....	*2,150	*620	*2,150	—	—	—	—	—	—
\$10,000 under \$25,000 .....	9,203	1,085	9,466	*78	*263	25.6	26.5	28.7	—
\$25,000 under \$50,000 .....	15,524	953	16,020	*155	*496	26.5	27.1	31.7	—
\$50,000 under \$100,000 .....	18,146	775	19,544	*155	*1,398	28.7	29.3	33.9	—
\$100,000 under \$200,000 .....	*13,758	*254	*13,908	*77	*150	—	—	—	—
\$200,000 under \$500,000 .....	8,031	186	8,031	—	—	24.8	25.7	28.7	—
\$500,000 under \$1,000,000 .....	*1,157	*25	*1,157	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*137	*4	*137	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	—	—	—	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Special trade contractors: Masonry, stonework, tile, and plastering</b>									
Total .....	121,825	6,432	123,487	418	1,662	10.0	10.2	12.2	33.4
No receipts reported .....	*639	*12	*966	*77	*327	—	—	—	—
\$1 under \$5,000 .....	*150	*78	*150	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*398	*155	*488	*77	*90	—	—	—	—
\$10,000 under \$25,000 .....	15,741	1,858	16,009	*155	*268	19.1	19.9	23.4	—
\$25,000 under \$50,000 .....	16,008	1,238	16,008	—	—	24.1	24.5	29.7	—
\$50,000 under \$100,000 .....	30,404	1,672	30,697	*46	*293	20.4	20.9	23.7	—
\$100,000 under \$200,000 .....	33,855	953	33,855	—	—	28.1	28.7	32.5	—
\$200,000 under \$500,000 .....	16,745	340	17,403	*51	*658	17.1	17.7	20.0	—
\$500,000 under \$1,000,000 .....	*5,065	*99	*5,091	*12	*26	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*1,477	*17	*1,477	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	*1,343	*10	*1,343	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Special trade contractors: Contractors, not elsewhere classified</b>									
Total .....	338,820	20,487	467,269	3,955	128,449	5.2	4.3	5.8	51.1
No receipts reported .....	*704	*101	*848	*155	*144	—	—	—	—
\$1 under \$5,000 .....	558	853	1,202	*486	*644	23.7	27.6	36.4	—
\$5,000 under \$10,000 .....	4,584	1,548	5,324	*311	*740	20.3	20.6	24.8	—
\$10,000 under \$25,000 .....	22,261	3,485	25,682	934	3,421	13.0	13.4	17.1	37.6
\$25,000 under \$50,000 .....	2,959	4,721	57,284	*234	*54,325	12.4	12.6	15.6	—
\$50,000 under \$100,000 .....	78,777	4,148	84,773	898	5,996	12.1	12.3	15.6	45.8
\$100,000 under \$200,000 .....	84,999	3,213	89,184	*380	*4,185	14.3	14.6	18.6	—
\$200,000 under \$500,000 .....	83,375	1,845	90,119	429	6,744	7.0	7.2	9.3	24.1
\$500,000 under \$1,000,000 .....	32,149	375	34,207	*97	*2,058	15.2	15.5	23.0	—
\$1,000,000 under \$2,000,000 .....	19,913	**198	**78,646	**31	**50,192	11.3	11.6	—	—
\$2,000,000 under \$5,000,000 .....	-24,029	**	**	**	**	15.7	16.7	—	—
\$5,000,000 under \$10,000,000 .....	13,637	**	**	**	**	—	( <sup>1</sup> )	—	—
\$10,000,000 or more .....	*18,933	**	**	**	**	—	—	—	—

Footnotes at end of table.



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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Manufacturing</b>									
Total .....	461,000	18,316	941,158	9,667	480,158	4.6	1.9	3.1	3.6
No receipts reported .....	-41,896	—	—	1,057	41,896	26.3	—	—	11.7
\$1 under \$5,000 .....	-3,411	1,806	1,734	3,406	8,145	12.0	15.1	29.3	38.6
\$5,000 under \$10,000 .....	-409	1,082	1,942	*597	*2,351	20.7	21.0	37.8	—
\$10,000 under \$25,000 .....	-1,243	2,192	11,011	1,735	12,254	13.8	14.3	23.8	26.8
\$25,000 under \$50,000 .....	5,683	2,292	25,728	1,117	20,045	14.8	15.1	21.5	51.6
\$50,000 under \$100,000 .....	68,275	3,585	73,529	*565	*5,254	13.4	13.6	17.6	—
\$100,000 under \$200,000 .....	76,035	3,005	88,217	371	12,182	14.0	14.1	18.4	46.0
\$200,000 under \$500,000 .....	118,925	2,656	129,526	444	10,601	6.0	6.2	7.9	24.4
\$500,000 under \$1,000,000 .....	81,486	782	83,412	141	1,926	11.0	11.3	14.5	45.7
\$1,000,000 under \$2,000,000 .....	56,629	487	71,225	64	14,596	5.5	5.6	7.8	17.9
\$2,000,000 under \$5,000,000 .....	82,594	256	94,416	*12	*11,822	7.9	8.2	10.8	—
\$5,000,000 under \$10,000,000 .....	31,630	99	68,916	26	37,286	9.1	8.5	( <sup>3</sup> )	23.0
\$10,000,000 or more .....	-10,298	74	291,502	32	301,800	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<b>Lumber and wood products, except furniture</b>									
Total .....	99,210	3,695	132,203	1,068	32,993	11.2	4.4	9.4	18.5
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*40	*233	*282	*154	*242	—	—	—	—
\$5,000 under \$10,000 .....	*167	*155	*521	*77	*688	—	—	—	—
\$10,000 under \$25,000 .....	*2,608	*487	*3,041	*155	*433	—	—	—	—
\$25,000 under \$50,000 .....	4,485	*618	*7,014	*256	*2,529	29.3	29.8	—	—
\$50,000 under \$100,000 .....	13,847	873	15,863	*178	*2,016	26.5	26.7	33.2	—
\$100,000 under \$200,000 .....	*13,174	*489	*17,382	*23	*4,208	—	—	—	—
\$200,000 under \$500,000 .....	23,056	546	26,849	167	3,793	12.6	13.0	17.6	30.3
\$500,000 under \$1,000,000 .....	9,792	139	9,981	*25	*189	26.6	27.2	35.0	—
\$1,000,000 under \$2,000,000 .....	8,129	93	9,587	*18	*1,458	12.5	12.6	18.0	—
\$2,000,000 under \$5,000,000 .....	8,642	44	16,038	*3	*7,396	19.2	19.7	26.2	—
\$5,000,000 under \$10,000,000 .....	4,856	12	6,308	3	1,452	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$10,000,000 or more .....	10,748	6	19,337	9	8,589	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
<b>Printing, publishing, and allied products</b>									
Total .....	59,295	2,835	95,888	2,303	36,593	11.5	13.3	7.9	29.7
No receipts reported .....	-3,735	—	—	168	*3,735	—	—	—	—
\$1 under \$5,000 .....	-1,940	*544	*404	1,168	2,344	21.1	26.6	—	31.1
\$5,000 under \$10,000 .....	*395	*232	*518	*154	*123	—	—	—	—
\$10,000 under \$25,000 .....	-2,388	*310	*744	*545	*3,132	29.9	30.7	—	—
\$25,000 under \$50,000 .....	*134	*388	*4,636	*5	*4,502	—	—	—	—
\$50,000 under \$100,000 .....	*7,838	*542	*9,273	*77	*1,435	—	—	—	—
\$100,000 under \$200,000 .....	-925	*357	*3,361	*123	*4,286	37.0	36.9	—	—
\$200,000 under \$500,000 .....	13,578	347	14,048	*38	*470	17.2	17.7	21.9	—
\$500,000 under \$1,000,000 .....	*6,610	*60	*6,610	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	7,101	29	9,806	*11	*2,705	20.9	21.4	27.8	—
\$2,000,000 under \$5,000,000 .....	*5,384	*14	*5,384	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	195	8	14,056	*14	*13,861	52.2	50.6	( <sup>3</sup> )	—
\$10,000,000 or more .....	*27,048	4	27,048	—	—	( <sup>3</sup> )	—	( <sup>3</sup> )	—
<b>Machinery, except electrical</b>									
Total .....	57,938	1,212	72,197	*168	*14,259	21.3	7.0	13.8	—
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*285	*77	*285	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*1,041	*77	*1,311	*77	*270	—	—	—	—
\$25,000 under \$50,000 .....	*2,399	*155	*2,399	—	—	—	—	—	—
\$50,000 under \$100,000 .....	*13,857	*388	*14,004	*78	*147	—	—	—	—
\$100,000 under \$200,000 .....	*7,970	*258	*7,970	—	—	—	—	—	—
\$200,000 under \$500,000 .....	9,936	**257	**46,228	**13	**13,842	27.3	27.3	—	—
\$500,000 under \$1,000,000 .....	*6,203	**	**	**	**	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*4,368	**	**	**	**	—	—	—	—
\$2,000,000 under \$5,000,000 .....	*6,404	**	**	**	**	—	—	—	—
\$5,000,000 under \$10,000,000 .....	*2,438	**	**	**	**	( <sup>3</sup> )	—	—	—
\$10,000,000 or more .....	*3,037	**	**	**	**	( <sup>3</sup> )	—	—	—
<b>Other manufacturing industries</b>									
Total .....	244,557	10,574	640,870	6,128	396,313	6.0	2.0	3.6	3.0
No receipts reported .....	-38,161	—	—	889	38,161	28.8	—	—	10.5
\$1 under \$5,000 .....	-4,511	1,029	1,048	2,084	5,559	15.6	19.8	40.9	54.9
\$5,000 under \$10,000 .....	-922	*618	*618	*466	*1,540	26.5	27.0	—	—
\$10,000 under \$25,000 .....	-2,504	1,318	5,915	958	8,419	19.2	18.6	29.9	34.2
\$25,000 under \$50,000 .....	-1,335	1,131	11,679	856	13,014	19.4	19.7	31.9	72.3
\$50,000 under \$100,000 .....	32,733	1,782	34,389	*232	*1,656	19.2	19.5	26.6	—
\$100,000 under \$200,000 .....	55,816	1,901	59,504	*225	*3,688	17.5	17.6	22.4	—
\$200,000 under \$500,000 .....	72,355	**2,795	**527,717	**418	**324,276	7.8	8.0	—	—
\$500,000 under \$1,000,000 .....	58,881	**	**	**	**	13.1	13.4	—	—
\$1,000,000 under \$2,000,000 .....	37,031	**	**	**	**	6.6	6.7	—	—
\$2,000,000 under \$5,000,000 .....	62,164	**	**	**	**	9.5	9.7	—	—
\$5,000,000 under \$10,000,000 .....	24,141	**	**	**	**	( <sup>3</sup> )	( <sup>3</sup> )	—	—
\$10,000,000 or more .....	-51,131	**	**	**	**	( <sup>3</sup> )	( <sup>3</sup> )	—	—

Footnotes at end of table

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

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

Selected industry, size of business receipts¹	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent)²			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts¹	Net income	Deficit
<b>Transportation, Communication, Electric, Gas, and Sanitary Services</b>									
<b>Total</b> .....	<b>202,488</b>	<b>10,596</b>	<b>628,429</b>	<b>6,221</b>	<b>425,941</b>	<b>6.0</b>	<b>2.9</b>	<b>3.2</b>	<b>3.3</b>
No receipts reported	—166,752	*100	*10,921	432	177,673	31.0	—	—	2.8
\$1 under \$5,000	—4,933	849	896	1,334	5,829	18.3	20.9	35.1	24.7
\$5,000 under \$10,000	—4,176	*494	*2,449	590	6,625	25.0	25.5	—	27.5
\$10,000 under \$25,000	—1,477	1,395	8,176	1,329	9,653	16.4	16.8	30.9	24.2
\$25,000 under \$50,000	2,930	1,718	17,208	1,024	14,278	16.3	16.5	25.8	34.2
\$50,000 under \$100,000	31,166	2,195	42,564	635	11,398	15.8	15.9	23.1	37.7
\$100,000 under \$200,000	20,188	1,721	44,333	346	24,145	17.4	17.4	22.3	36.8
\$200,000 under \$500,000	53,567	1,424	66,187	286	12,620	10.0	9.7	14.8	27.4
\$500,000 under \$1,000,000	11,750	385	24,112	129	12,362	14.5	14.7	20.2	26.0
\$1,000,000 under \$2,000,000	—17,270	183	25,414	75	42,684	8.0	8.0	17.8	6.1
\$2,000,000 under \$5,000,000	—6,381	91	30,763	29	37,144	14.5	13.7	22.2	8.8
\$5,000,000 under \$10,000,000	15,713	24	30,405	7	14,692	(?)	—	(?)	(?)
\$10,000,000 or more	268,163	17	325,001	5	56,838	(?)	—	(?)	(?)
<b>Transportation: Total</b>									
<b>Total</b> .....	<b>365,863</b>	<b>8,779</b>	<b>526,503</b>	<b>5,148</b>	<b>160,640</b>	<b>6.6</b>	<b>3.1</b>	<b>3.3</b>	<b>6.6</b>
No receipts reported	—19,277	*92	*3,240	239	22,517	36.9	—	—	21.0
\$1 under \$5,000	—3,761	*695	*724	870	4,485	21.5	25.5	—	31.8
\$5,000 under \$10,000	—1,377	*469	*2,407	578	3,784	25.5	26.0	—	40.3
\$10,000 under \$25,000	2,696	1,395	8,176	1,282	5,480	16.7	17.1	30.9	28.8
\$25,000 under \$50,000	—970	1,208	10,703	944	11,673	18.4	18.6	34.7	41.1
\$50,000 under \$100,000	33,127	1,941	37,620	502	4,493	17.1	17.2	24.5	38.9
\$100,000 under \$200,000	8,025	1,157	23,393	318	15,368	20.6	20.5	27.5	43.2
\$200,000 under \$500,000	45,475	1,200	51,249	221	5,774	11.3	11.0	17.8	19.1
\$500,000 under \$1,000,000	11,200	349	19,442	99	8,242	15.7	15.8	22.1	14.0
\$1,000,000 under \$2,000,000	—15,320	161	18,837	61	34,157	8.6	8.6	19.0	2.8
\$2,000,000 under \$5,000,000	—13,162	62	23,011	26	36,173	13.4	13.8	26.5	9.0
\$5,000,000 under \$10,000,000	13,858	**30	**327,701	**8	**8,494	(?)	(?)	—	—
\$10,000,000 or more	305,349	**	**	**	**	(?)	(?)	—	—
<b>Transportation: Trucking and warehousing</b>									
<b>Total</b> .....	<b>104,884</b>	<b>6,078</b>	<b>130,924</b>	<b>2,926</b>	<b>26,040</b>	<b>8.3</b>	<b>6.3</b>	<b>10.4</b>	<b>19.7</b>
No receipts reported	*619	*13	*1,163	*123	*544	—	—	—	—
\$1 under \$5,000	—986	*386	*440	*278	*1,426	33.0	36.1	—	—
\$5,000 under \$10,000	*—28	*388	*801	*201	*829	—	—	—	—
\$10,000 under \$25,000	—422	*697	*3,829	1,049	4,251	20.5	20.9	—	32.0
\$25,000 under \$50,000	1,973	953	7,604	*543	*5,631	22.5	22.8	41.8	—
\$50,000 under \$100,000	19,539	1,562	21,979	*248	*2,440	20.0	20.0	28.5	—
\$100,000 under \$200,000	15,277	857	18,607	*257	*3,330	24.1	24.2	32.5	—
\$200,000 under \$500,000	32,813	891	35,510	123	2,697	14.5	14.0	20.0	37.7
\$500,000 under \$1,000,000	11,049	190	12,277	*63	*1,228	21.5	21.7	29.1	—
\$1,000,000 under \$2,000,000	4,262	84	6,904	34	2,642	12.3	12.6	23.3	36.2
\$2,000,000 under \$5,000,000	15,950	*57	*21,810	*7	*1,022	18.6	19.3	—	—
\$5,000,000 under \$10,000,000	*1,403	**	**	**	**	(?)	—	—	—
\$10,000,000 or more	*3,435	**	**	**	**	(?)	—	—	—
<b>Transportation: Other transportation</b>									
<b>Total</b> .....	<b>260,979</b>	<b>2,701</b>	<b>395,579</b>	<b>2,222</b>	<b>134,600</b>	<b>10.9</b>	<b>2.8</b>	<b>2.8</b>	<b>6.9</b>
No receipts reported	—19,896	*79	*2,077	116	21,973	45.6	—	—	21.4
\$1 under \$5,000	—2,775	*309	*284	592	3,059	28.5	35.9	—	39.1
\$5,000 under \$10,000	*—1,349	*101	*1,606	*377	*2,955	—	—	—	—
\$10,000 under \$25,000	3,118	*698	*4,347	*233	*1,229	28.7	29.7	—	—
\$25,000 under \$50,000	—2,943	*255	*3,099	*401	*6,042	31.9	32.0	—	—
\$50,000 under \$100,000	13,588	*379	*15,641	*254	*2,053	32.8	33.7	—	—
\$100,000 under \$200,000	—7,252	*300	*4,786	*61	*12,038	39.4	37.1	—	—
\$200,000 under \$500,000	12,662	309	15,739	98	3,077	16.4	16.9	36.3	13.9
\$500,000 under \$1,000,000	151	159	7,165	*36	*7,014	22.7	23.1	33.2	—
\$1,000,000 under \$2,000,000	—19,582	77	11,933	27	31,515	11.8	11.6	26.7	0.2
\$2,000,000 under \$5,000,000	—29,112	*35	*328,902	*27	*43,645	18.8	18.9	—	—
\$5,000,000 under \$10,000,000	12,455	**	**	**	**	(?)	(?)	—	—
\$10,000,000 or more	*301,914	**	**	**	**	(?)	—	—	—
<b>Communication, electric, gas, and sanitary services</b>									
<b>Total</b> .....	<b>—163,375</b>	<b>1,817</b>	<b>101,926</b>	<b>1,073</b>	<b>265,301</b>	<b>14.2</b>	<b>7.9</b>	<b>10.4</b>	<b>3.5</b>
No receipts reported	—147,475	*8	*7,681	193	155,156	55.1	—	—	1.2
\$1 under \$5,000	—1,172	*154	*172	*464	*1,344	—	—	—	—
\$5,000 under \$10,000	*—2,799	*5	*42	*12	*2,841	—	—	—	—
\$10,000 under \$25,000	*—4,173	—	—	*47	*4,173	—	—	—	—
\$25,000 under \$50,000	3,900	*510	*6,505	*80	*2,605	34.9	35.5	—	—
\$50,000 under \$100,000	—1,961	*254	*4,944	*133	*6,905	—	—	—	—
\$100,000 under \$200,000	12,163	564	20,940	*28	*8,777	32.8	32.6	35.9	—
\$200,000 under \$500,000	8,092	224	14,938	*65	*6,846	19.1	19.7	24.2	—
\$500,000 under \$1,000,000	*550	*36	*4,670	*30	*4,120	—	—	—	—
\$1,000,000 under \$2,000,000	—1,950	*22	*6,577	*14	*8,527	22.2	21.9	—	—
\$2,000,000 under \$5,000,000	*6,781	*29	*7,752	*3	*971	—	—	—	—
\$5,000,000 under \$10,000,000	*1,855	**11	**27,705	**4	**63,036	(?)	—	—	—
\$10,000,000 or more	*—37,186	**	**	**	**	(?)	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>3</sup>	Net income	Deficit
<b>Wholesale and Retail Trade</b>									
<b>Total</b> .....	<b>2,626,944</b>	<b>132,062</b>	<b>3,077,203</b>	<b>60,418</b>	<b>450,259</b>	<b>1.5</b>	<b>0.8</b>	<b>1.6</b>	<b>4.4</b>
No receipts reported .....	-10,507	*233	*11,802	2,242	22,309	16.9	—	—	30.3
\$1 under \$5,000 .....	-21,329	5,497	4,794	11,463	26,063	6.6	8.1	25.3	13.5
\$5,000 under \$10,000 .....	-13,319	3,882	9,727	6,360	23,046	8.5	8.6	30.9	17.0
\$10,000 under \$25,000 .....	-14,438	12,412	37,262	10,647	51,700	5.6	5.8	11.0	12.4
\$25,000 under \$50,000 .....	47,121	14,623	94,900	9,092	47,779	5.5	5.6	9.6	12.8
\$50,000 under \$100,000 .....	218,442	24,785	283,508	8,070	65,066	4.6	4.7	7.3	14.6
\$100,000 under \$200,000 .....	401,829	26,174	452,894	6,237	51,065	4.6	4.6	6.9	16.1
\$200,000 under \$500,000 .....	768,903	28,709	826,536	4,428	57,633	1.6	1.7	2.5	8.8
\$500,000 under \$1,000,000 .....	440,131	9,444	481,354	1,185	41,223	3.1	3.2	4.3	14.9
\$1,000,000 under \$2,000,000 .....	289,541	3,968	309,685	434	20,144	1.8	1.8	2.8	17.2
\$2,000,000 under \$5,000,000 .....	207,054	1,699	225,075	163	18,021	2.8	3.0	4.6	20.5
\$5,000,000 under \$10,000,000 .....	93,992	402	108,001	48	14,009	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
\$10,000,000 or more .....	219,524	234	231,725	29	12,201	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
<b>Wholesale trade</b>									
<b>Total</b> .....	<b>755,178</b>	<b>22,063</b>	<b>852,550</b>	<b>7,077</b>	<b>97,372</b>	<b>4.2</b>	<b>1.3</b>	<b>3.7</b>	<b>10.0</b>
No receipts reported .....	-4,362	*77	*11,652	700	16,014	28.9	—	—	40.5
\$1 under \$5,000 .....	-3,167	1,399	1,685	1,739	4,852	15.4	20.3	56.6	26.8
\$5,000 under \$10,000 .....	-638	*619	*1,773	*383	*2,411	26.8	27.3	—	—
\$10,000 under \$25,000 .....	6,021	2,650	10,162	1,084	4,141	14.2	14.5	21.9	30.5
\$25,000 under \$50,000 .....	16,760	2,442	22,569	846	5,809	15.0	15.2	24.4	37.0
\$50,000 under \$100,000 .....	61,357	3,584	66,313	*642	*4,956	13.1	13.3	17.4	—
\$100,000 under \$200,000 .....	68,167	2,828	72,478	*456	*4,311	14.6	14.8	24.5	—
\$200,000 under \$500,000 .....	139,640	3,914	148,261	647	8,621	5.1	5.2	8.0	22.1
\$500,000 under \$1,000,000 .....	106,410	2,081	115,651	308	9,241	6.8	6.9	10.1	26.3
\$1,000,000 under \$2,000,000 .....	92,120	1,264	101,407	137	9,287	3.5	3.6	5.7	33.7
\$2,000,000 under \$5,000,000 .....	98,438	796	108,608	90	10,170	4.3	4.4	7.2	31.1
\$5,000,000 under \$10,000,000 .....	58,569	251	67,943	25	9,374	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
\$10,000,000 or more .....	115,863	158	124,048	20	8,185	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
<b>Retail trade: Total</b>									
<b>Total</b> .....	<b>1,869,533</b>	<b>109,898</b>	<b>2,222,420</b>	<b>53,341</b>	<b>352,887</b>	<b>1.7</b>	<b>1.1</b>	<b>1.8</b>	<b>4.9</b>
No receipts reported .....	-6,145	*156	*150	1,542	6,295	20.9	—	—	30.4
\$1 under \$5,000 .....	-18,162	4,098	3,049	9,744	21,211	7.4	8.8	23.7	15.2
\$5,000 under \$10,000 .....	-12,681	3,263	7,954	5,977	20,635	9.0	9.1	36.5	18.0
\$10,000 under \$25,000 .....	-20,459	9,762	27,100	9,563	47,559	6.1	6.3	12.6	13.2
\$25,000 under \$50,000 .....	30,361	12,181	72,331	8,246	41,970	6.0	6.1	10.1	13.7
\$50,000 under \$100,000 .....	155,778	21,123	215,888	7,428	60,110	5.0	5.1	7.9	15.2
\$100,000 under \$200,000 .....	332,736	23,323	379,490	5,781	46,754	4.9	4.9	6.8	16.6
\$200,000 under \$500,000 .....	629,263	24,795	678,275	3,781	49,012	1.8	-1.9	2.6	9.6
\$500,000 under \$1,000,000 .....	333,721	7,363	365,703	877	31,982	3.6	3.6	4.8	17.7
\$1,000,000 under \$2,000,000 .....	197,421	2,704	208,278	297	10,857	2.3	2.3	3.3	13.8
\$2,000,000 under \$5,000,000 .....	108,616	903	116,467	73	7,851	4.1	4.2	5.9	24.3
\$5,000,000 under \$10,000,000 .....	35,423	151	40,058	23	4,635	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
\$10,000,000 or more .....	103,661	76	107,677	9	4,016	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
<b>Retail trade: Building materials, paint, hardware, garden supply, and mobile home dealers</b>									
<b>Total</b> .....	<b>185,340</b>	<b>6,631</b>	<b>200,763</b>	<b>1,775</b>	<b>15,423</b>	<b>7.8</b>	<b>4.6</b>	<b>6.2</b>	<b>22.2</b>
No receipts reported .....	-367	—	—	*155	*367	—	—	—	—
\$1 under \$5,000 .....	*145	*324	*219	*155	*74	—	—	—	—
\$5,000 under \$10,000 .....	*86	*156	*450	*232	*364	—	—	—	—
\$10,000 under \$25,000 .....	-3,185	*232	*698	*332	*3,883	—	—	—	—
\$25,000 under \$50,000 .....	2,301	850	3,443	*254	*1,142	26.1	26.5	37.9	—
\$50,000 under \$100,000 .....	7,793	800	10,041	*248	*2,248	25.9	26.1	35.0	—
\$100,000 under \$200,000 .....	24,451	1,693	26,798	*170	*2,347	18.6	18.7	24.7	—
\$200,000 under \$500,000 .....	46,770	1,519	49,425	167	2,655	8.2	8.5	10.9	35.5
\$500,000 under \$1,000,000 .....	41,082	660	41,998	*38	*916	12.8	13.0	15.8	—
\$1,000,000 under \$2,000,000 .....	31,346	281	31,976	*17	*630	7.4	7.6	9.5	—
\$2,000,000 under \$5,000,000 .....	20,193	**116	**35,715	**7	**797	13.9	14.3	—	—
\$5,000,000 under \$10,000,000 .....	10,314	**	**	**	**	( <sup>4</sup> )	( <sup>4</sup> )	—	—
\$10,000,000 or more .....	*4,411	**	**	**	**	( <sup>4</sup> )	( <sup>4</sup> )	—	—
<b>Retail trade: General merchandise stores</b>									
<b>Total</b> .....	<b>54,947</b>	<b>2,423</b>	<b>68,148</b>	<b>1,041</b>	<b>13,201</b>	<b>12.3</b>	<b>7.9</b>	<b>13.7</b>	<b>25.8</b>
No receipts reported .....	-193	—	—	*79	*193	—	—	—	—
\$1 under \$5,000 .....	-413	—	—	*78	*413	—	—	—	—
\$5,000 under \$10,000 .....	-526	—	—	*155	*526	—	—	—	—
\$10,000 under \$25,000 .....	*308	*178	*435	*77	*127	—	—	—	—
\$25,000 under \$50,000 .....	-416	*333	*2,454	*178	*2,870	—	—	—	—
\$50,000 under \$100,000 .....	*7,660	*410	*8,493	*78	*833	—	—	—	—
\$100,000 under \$200,000 .....	8,449	618	10,612	*201	*2,163	28.9	29.0	43.7	—
\$200,000 under \$500,000 .....	9,928	423	13,101	139	3,173	14.1	14.7	20.8	38.3
\$500,000 under \$1,000,000 .....	15,052	348	17,211	*25	*2,159	17.5	17.7	23.0	—
\$1,000,000 under \$2,000,000 .....	5,868	73	6,389	*28	*521	24.0	24.4	22.3	—
\$2,000,000 under \$5,000,000 .....	6,171	**40	**9,453	**3	**223	21.9	22.0	—	—
\$5,000,000 under \$10,000,000 .....	*3,059	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	**	**	**	**	**	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
<b>Wholesale and Retail Trade—Continued</b>									
<b>Retail trade: Food stores: Total</b>									
Total .....	265,833	16,724	307,656	5,903	41,823	4.8	2.7	4.2	12.0
No receipts reported .....	—94	—	—	*77	*94	—	—	—	—
\$1 under \$5,000 .....	—1,384	*309	*147	*696	*1,531	27.5	30.7	—	—
\$5,000 under \$10,000 .....	*62	*155	*322	*100	*260	—	—	—	—
\$10,000 under \$25,000 .....	1,711	1,315	4,685	978	2,974	18.1	18.6	34.6	35.5
\$25,000 under \$50,000 .....	2,040	1,337	8,310	1,238	6,270	17.3	17.6	31.8	32.0
\$50,000 under \$100,000 .....	15,120	2,785	21,557	871	6,437	14.4	14.7	21.2	41.8
\$100,000 under \$200,000 .....	47,422	4,263	55,318	1,098	7,896	11.7	11.9	16.0	32.8
\$200,000 under \$500,000 .....	82,116	4,422	88,476	609	6,360	4.9	5.0	6.2	22.8
\$500,000 under \$1,000,000 .....	33,363	1,131	36,619	125	3,256	9.5	9.7	12.4	40.4
\$1,000,000 under \$2,000,000 .....	35,165	716	38,324	78	3,159	4.6	4.7	6.0	22.1
\$2,000,000 under \$5,000,000 .....	21,107	246	23,752	26	2,645	7.8	8.0	10.3	41.7
\$5,000,000 under \$10,000,000 .....	5,439	30	6,380	7	941	(*)	(*)	(*)	(*)
\$10,000,000 or more .....	23,766	15	23,766	—	—	(*)	(*)	(*)	(*)
<b>Retail trade: Food stores: Grocery stores</b>									
Total .....	210,642	11,673	238,092	3,507	27,450	5.7	2.9	4.5	13.7
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*182	*77	*44	*77	*226	—	—	—	—
\$5,000 under \$10,000 .....	*229	—	—	*23	*229	—	—	—	—
\$10,000 under \$25,000 .....	998	*541	*1,587	*312	*589	29.9	30.5	—	—
\$25,000 under \$50,000 .....	630	873	4,012	852	3,382	21.2	21.6	36.3	39.4
\$50,000 under \$100,000 .....	8,344	1,780	12,145	771	3,801	17.3	17.6	26.0	38.2
\$100,000 under \$200,000 .....	33,344	3,055	38,930	789	5,586	13.8	14.1	18.7	40.3
\$200,000 under \$500,000 .....	60,511	3,476	65,886	483	5,375	5.6	5.7	7.0	25.9
\$500,000 under \$1,000,000 .....	27,337	958	29,788	*100	*2,451	10.3	10.6	13.5	—
\$1,000,000 under \$2,000,000 .....	30,533	635	33,139	70	2,606	4.9	5.0	6.4	24.8
\$2,000,000 under \$5,000,000 .....	21,070	236	23,334	*23	*2,264	8.0	8.2	10.5	—
\$5,000,000 under \$10,000,000 .....	5,432	29	6,373	7	941	(*)	(*)	(*)	(*)
\$10,000,000 or more .....	22,854	13	22,854	—	—	(*)	(*)	(*)	(*)
<b>Retail trade: Food stores: Other food stores</b>									
Total .....	55,191	5,051	69,564	2,396	14,373	9.2	7.3	10.9	23.0
No receipts reported .....	*94	—	—	*77	*94	—	—	—	—
\$1 under \$5,000 .....	—1,202	*232	*103	*619	*1,305	29.9	34.0	—	—
\$5,000 under \$10,000 .....	*291	*155	*322	*77	*31	—	—	—	—
\$10,000 under \$25,000 .....	713	774	3,098	666	2,385	22.8	23.4	45.0	41.1
\$25,000 under \$50,000 .....	1,410	*464	*4,298	*386	*2,888	29.9	30.2	—	—
\$50,000 under \$100,000 .....	6,776	1,005	9,412	*100	*2,636	26.1	26.8	35.3	—
\$100,000 under \$200,000 .....	14,078	1,208	16,388	*309	*2,310	22.2	22.4	30.8	—
\$200,000 under \$500,000 .....	21,605	946	22,590	126	985	10.4	10.7	13.5	40.2
\$500,000 under \$1,000,000 .....	6,026	173	6,831	*25	*805	24.0	24.4	30.5	—
\$1,000,000 under \$2,000,000 .....	4,632	81	5,185	*8	*553	14.3	14.7	17.7	—
\$2,000,000 under \$5,000,000 .....	*37	*10	*418	*3	*381	36.1	—	—	—
\$5,000,000 under \$10,000,000 .....	**919	**3	**919	—	—	—	—	—	—
\$10,000,000 or more .....	**	**	**	—	—	—	—	—	—
<b>Retail trade: Automotive dealers and service stations: Total</b>									
Total .....	371,014	19,228	424,491	7,548	53,477	4.2	2.3	3.6	11.8
No receipts reported .....	*205	—	—	*77	*205	—	—	—	—
\$1 under \$5,000 .....	—1,489	*77	*18	874	1,507	28.1	33.2	—	47.9
\$5,000 under \$10,000 .....	*2,224	*321	*3,352	*309	*1,128	—	—	—	—
\$10,000 under \$25,000 .....	54	1,243	3,885	875	3,831	18.9	19.5	46.5	39.2
\$25,000 under \$50,000 .....	1,134	1,161	5,724	1,028	4,590	18.6	18.9	29.6	31.7
\$50,000 under \$100,000 .....	11,984	2,775	21,200	1,761	9,216	12.8	13.0	23.9	27.7
\$100,000 under \$200,000 .....	47,351	3,872	55,300	1,266	7,949	12.0	12.1	16.6	37.3
\$200,000 under \$500,000 .....	132,918	6,584	143,903	968	10,985	3.9	4.0	5.5	19.9
\$500,000 under \$1,000,000 .....	63,501	2,052	71,241	247	7,740	6.9	7.1	9.5	47.0
\$1,000,000 under \$2,000,000 .....	32,207	717	34,621	109	2,414	4.4	4.5	6.3	22.8
\$2,000,000 under \$5,000,000 .....	23,431	324	25,339	*22	*1,908	7.0	7.2	9.8	—
\$5,000,000 under \$10,000,000 .....	9,037	66	10,057	7	1,020	(*)	(*)	(*)	(*)
\$10,000,000 or more .....	48,867	36	49,851	5	984	(*)	(*)	(*)	(*)
<b>Retail trade: Automotive dealers and service stations: Motor vehicle dealers</b>									
Total .....	109,549	4,327	124,843	1,900	15,294	8.4	3.3	6.5	20.0
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*367	—	—	*332	*367	—	—	—	—
\$5,000 under \$10,000 .....	*8	*78	*3	*77	*11	—	—	—	—
\$10,000 under \$25,000 .....	*1,282	*308	*379	*231	*1,661	—	—	—	—
\$25,000 under \$50,000 .....	*1,287	*156	*1,104	*463	*2,391	—	—	—	—
\$50,000 under \$100,000 .....	3,796	*642	*7,018	*261	*3,222	28.5	29.0	—	—
\$100,000 under \$200,000 .....	8,406	847	8,863	*154	*457	30.6	31.1	39.2	—
\$200,000 under \$500,000 .....	25,526	1,145	28,578	201	3,052	9.2	9.6	14.6	48.2
\$500,000 under \$1,000,000 .....	21,199	582	22,524	*99	*1,325	12.9	13.2	17.8	—
\$1,000,000 under \$2,000,000 .....	17,766	427	19,362	62	1,596	5.8	5.9	8.4	30.7
\$2,000,000 under \$5,000,000 .....	18,339	258	19,066	*16	*727	7.8	8.1	10.2	—
\$5,000,000 under \$10,000,000 .....	7,928	*84	*17,946	*4	*485	(*)	(*)	(*)	(*)
\$10,000,000 or more .....	9,533	**	**	**	**	(*)	(*)	(*)	(*)

Footnotes at end of table.

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

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

Table with 10 columns: Selected industry, size of business receipts; Net income (less deficit); Net income (Number of partnerships, Amount); Deficit (Number of partnerships, Amount); Coefficient of variation (Percent) (Number of partnerships, Business receipts, Net income, Deficit). Rows include Wholesale and Retail Trade—Continued, Retail trade: Automotive dealers and service stations: Gasoline service stations, Retail trade: Automotive dealers and service stations: Other automotive dealers, Retail trade: Apparel and accessory stores, Retail trade: Furniture and home furnishings stores, Retail trade: Eating places.

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>3</sup>	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Wholesale and Retail Trade—Continued</b>									
<b>Retail trade: Drinking places</b>									
Total .....	51,855	5,556	68,360	2,968	16,505	9.0	9.4	12.6	19.9
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	*1,921	*78	*108	*488	*2,029	—	—	—	—
\$10,000 under \$25,000 .....	—3,130	1,074	3,312	1,130	6,442	18.3	18.7	31.7	36.4
\$25,000 under \$50,000 .....	5,461	977	7,375	*541	*1,914	22.2	22.4	34.9	—
\$50,000 under \$100,000 .....	21,661	2,064	23,519	*347	*1,858	17.3	17.8	21.0	—
\$100,000 under \$200,000 .....	17,477	1,000	19,164	*357	*1,687	23.0	23.3	31.6	—
\$200,000 under \$500,000 .....	8,807	333	10,213	*86	*1,406	16.4	16.9	23.2	—
\$500,000 under \$1,000,000 .....	*994	*30	*4,669	*19	*1,169	—	—	—	—
\$1,000,000 under \$2,000,000 .....	**4,494	**	**	**	**	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**	**	**	**	**	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Retail trade: Liquor stores</b>									
Total .....	51,112	2,878	58,379	1,273	7,267	10.3	7.4	9.7	27.0
No receipts reported .....	*76	*78	*76	—	—	—	—	—	—
\$1 under \$5,000 .....	—	—	—	—	—	—	—	—	—
\$5,000 under \$10,000 .....	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*208	*77	*167	*100	*375	—	—	—	—
\$25,000 under \$50,000 .....	*944	*200	*491	*129	*1,435	—	—	—	—
\$50,000 under \$100,000 .....	—475	*301	*1,665	*383	*2,140	31.9	31.6	—	—
\$100,000 under \$200,000 .....	7,614	678	8,821	*408	*1,207	25.8	26.1	35.8	—
\$200,000 under \$500,000 .....	27,539	1,181	28,806	199	1,267	9.0	9.3	12.3	35.6
\$500,000 under \$1,000,000 .....	10,228	276	10,862	*49	*634	18.5	18.7	23.4	—
\$1,000,000 under \$2,000,000 .....	**7,282	**87	**7,491	*5	*209	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**	**	**	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Other retail trade</b>									
Total .....	323,777	23,594	415,539	16,660	91,762	3.9	3.3	4.9	11.8
No receipts reported .....	*3,032	—	—	*619	*3,032	—	—	—	—
\$1 under \$5,000 .....	—12,461	2,347	1,316	5,496	13,777	9.7	11.6	26.7	21.1
\$5,000 under \$10,000 .....	—8,192	1,313	1,701	2,964	9,893	13.2	13.4	28.4	29.9
\$10,000 under \$25,000 .....	—8,726	3,323	8,400	3,118	17,126	10.8	11.2	19.9	21.5
\$25,000 under \$50,000 .....	5,207	2,775	14,032	1,641	8,825	12.8	13.1	21.1	31.7
\$50,000 under \$100,000 .....	32,307	4,286	52,035	1,256	19,728	11.4	11.6	17.8	36.8
\$100,000 under \$200,000 .....	73,436	4,325	81,445	986	8,009	11.5	11.6	15.7	54.0
\$200,000 under \$500,000 .....	123,434	3,789	128,703	473	5,269	5.6	5.7	7.1	31.9
\$500,000 under \$1,000,000 .....	54,444	978	56,932	*79	*2,488	10.3	10.5	12.9	—
\$1,000,000 under \$2,000,000 .....	33,937	341	34,831	*21	*894	7.0	7.1	10.3	—
\$2,000,000 under \$5,000,000 .....	19,573	**117	**36,144	**7	**2,721	12.5	13.1	—	—
\$5,000,000 under \$10,000,000 .....	2,075	**	**	**	**	( <sup>1</sup> )	( <sup>1</sup> )	—	—
\$10,000,000 or more .....	*11,769	**	**	**	**	( <sup>1</sup> )	—	—	—
<b>Finance, Insurance, and Real Estate</b>									
Total .....	—970,443	249,724	7,116,468	225,263	8,086,911	0.7	0.8	1.6	1.8
No receipts reported .....	—1,135,425	—	—	42,858	1,135,425	4.0	—	—	5.8
\$1 under \$5,000 .....	—597,140	56,666	70,253	67,793	667,393	2.4	3.2	5.4	8.4
\$5,000 under \$10,000 .....	—115,799	35,816	126,474	23,571	242,273	3.8	3.9	5.8	11.5
\$10,000 under \$25,000 .....	38,447	54,575	432,447	27,521	394,000	3.0	3.0	4.5	8.4
\$25,000 under \$50,000 .....	117,714	37,417	560,045	18,490	442,331	3.2	3.2	5.1	9.4
\$50,000 under \$100,000 .....	109,107	27,838	731,350	15,862	622,243	3.4	3.5	5.5	7.6
\$100,000 under \$200,000 .....	100,301	17,697	822,358	11,853	722,057	3.8	3.9	6.4	6.7
\$200,000 under \$500,000 .....	—86,804	12,307	1,127,888	10,651	1,214,692	2.7	2.7	4.9	5.8
\$500,000 under \$1,000,000 .....	—165,689	4,136	723,456	4,154	889,145	3.3	3.3	6.6	5.1
\$1,000,000 under \$2,000,000 .....	104,353	1,986	716,537	1,544	612,184	3.6	3.4	5.3	4.7
\$2,000,000 under \$5,000,000 .....	227,473	964	774,554	683	547,081	2.9	2.9	5.3	4.0
\$5,000,000 under \$10,000,000 .....	103,033	223	415,360	190	312,327	3.8	4.5	2.0	3.6
\$10,000,000 or more .....	329,986	99	615,746	93	285,760	1.3	0.4	0.7	0.9
<b>Finance: Total</b>									
Total .....	331,885	61,992	2,239,790	43,508	1,907,905	2.4	1.4	3.1	5.6
No receipts reported .....	—680,985	—	—	19,967	680,985	5.8	—	—	7.4
\$1 under \$5,000 .....	—336,332	32,050	41,594	17,770	377,926	3.8	5.6	7.1	13.9
\$5,000 under \$10,000 .....	—52,381	7,922	42,437	1,852	94,818	8.1	8.0	9.5	25.0
\$10,000 under \$25,000 .....	—5,874	10,014	117,736	2,083	123,610	6.5	6.7	7.7	21.1
\$25,000 under \$50,000 .....	—24,474	4,369	94,609	700	119,083	8.7	8.7	10.3	24.3
\$50,000 under \$100,000 .....	83,004	3,423	153,402	531	70,398	11.2	10.9	12.7	25.1
\$100,000 under \$200,000 .....	41,663	1,922	168,309	249	126,646	12.6	12.0	14.9	18.9
\$200,000 under \$500,000 .....	129,844	1,250	276,574	179	146,730	7.7	7.9	9.4	36.7
\$500,000 under \$1,000,000 .....	197,539	506	243,494	71	45,955	11.6	11.8	13.9	27.5
\$1,000,000 under \$2,000,000 .....	259,122	295	279,445	28	20,323	10.9	9.7	9.3	8.8
\$2,000,000 under \$5,000,000 .....	363,299	168	386,617	18	23,318	6.9	6.8	9.0	43.5
\$5,000,000 under \$10,000,000 .....	196,651	42	203,281	15	6,630	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
\$10,000,000 or more .....	160,809	31	232,292	45	71,483	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )

Footnotes at end of table

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>3</sup>	Net income	Deficit
<b>Finance, Insurance, and Real Estate—Continued</b>									
<b>Finance: Banking and credit agencies other than banks</b>									
Total .....	23,325	1,791	48,615	609	25,290	15.3	13.6	13.7	45.4
No receipts reported .....	*14,135	—	—	*257	*14,135	—	—	—	—
\$1 under \$5,000 .....	720	772	1,640	*211	*920	27.2	34.0	38.8	—
\$5,000 under \$10,000 .....	*57	*77	*466	*78	*523	—	—	—	—
\$10,000 under \$25,000 .....	*1,189	*146	*1,655	*8	*466	—	—	—	—
\$25,000 under \$50,000 .....	2,435	2,435	*3,070	*5	*635	43.1	41.8	—	—
\$50,000 under \$100,000 .....	6,322	278	6,418	*23	*96	40.5	37.9	40.8	—
\$100,000 under \$200,000 .....	6,436	162	6,436	—	—	34.9	36.2	39.3	—
\$200,000 under \$500,000 .....	7,021	64	7,072	**	*	27.4	24.6	25.6	—
\$500,000 under \$1,000,000 .....	-6,118	**22	**21,858	**26	**8,464	69.3	76.7	—	—
\$1,000,000 under \$2,000,000 .....	*12,113	**	**	**	**	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**7,399	**	**	**	**	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	**	**	**	**	**	—	—	—	—
<b>Finance: Security, commodity brokers and services</b>									
Total .....	12,278	983	201,400	793	189,122	14.7	0.8	8.1	8.1
No receipts reported .....	-9,656	—	—	194	9,656	56.2	—	—	50.1
\$1 under \$5,000 .....	-12,825	123	144	238	12,969	38.7	49.0	35.8	48.7
\$5,000 under \$10,000 .....	-13,016	98	216	*43	*13,232	57.5	59.1	31.0	—
\$10,000 under \$25,000 .....	-4,007	97	1,209	*102	*5,216	43.6	40.3	29.1	—
\$25,000 under \$50,000 .....	692	71	1,754	*45	*1,062	37.8	39.1	36.1	—
\$50,000 under \$100,000 .....	1,116	47	1,502	*5	*386	33.7	33.7	16.6	—
\$100,000 under \$200,000 .....	8,080	300	27,532	*35	*19,452	41.6	41.0	52.7	—
\$200,000 under \$500,000 .....	-13,513	80	6,575	*39	*20,088	26.0	25.9	30.5	—
\$500,000 under \$1,000,000 .....	7,836	**167	**162,468	**92	**107,061	31.4	31.0	—	—
\$1,000,000 under \$2,000,000 .....	16,892	**	**	**	**	13.7	14.0	—	—
\$2,000,000 under \$5,000,000 .....	**30,679	**	**	**	**	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	**	**	**	**	**	—	—	—	—
<b>Finance: Holding and investment companies</b>									
Total .....	296,282	59,218	1,989,775	42,106	1,693,493	2.4	3.0	3.4	6.2
No receipts reported .....	-657,194	—	—	19,516	657,194	5.8	—	—	7.5
\$1 under \$5,000 .....	-324,227	31,155	39,810	17,321	364,037	3.9	5.7	7.2	14.3
\$5,000 under \$10,000 .....	-39,308	7,747	41,755	1,731	81,083	8.3	8.1	9.6	29.2
\$10,000 under \$25,000 .....	-3,056	9,771	114,872	1,973	117,928	6.6	6.9	7.8	22.0
\$25,000 under \$50,000 .....	-27,601	4,028	89,785	650	117,386	9.1	9.1	10.8	24.6
\$50,000 under \$100,000 .....	75,566	3,098	145,482	503	69,916	11.8	11.5	13.3	25.2
\$100,000 under \$200,000 .....	27,147	1,460	134,341	214	107,194	13.7	12.7	15.2	21.2
\$200,000 under \$500,000 .....	136,336	1,106	262,927	139	126,591	8.4	8.7	9.8	42.5
\$500,000 under \$1,000,000 .....	195,821	457	229,201	36	33,380	12.4	12.2	14.6	30.8
\$1,000,000 under \$2,000,000 .....	230,117	232	246,368	17	16,251	13.6	12.1	10.2	10.8
\$2,000,000 under \$5,000,000 .....	349,828	**164	**685,234	*6	*2,553	8.9	8.7	9.8	( <sup>1</sup> )
\$5,000,000 under \$10,000,000 .....	186,124	**	**	**	**	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
\$10,000,000 or more .....	146,729	**	**	**	**	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
<b>Insurance agents, brokers and service</b>									
Total .....	525,736	8,222	560,736	997	35,000	8.2	3.3	5.5	15.2
No receipts reported .....	-1,911	—	—	*233	*1,911	—	—	—	—
\$1 under \$5,000 .....	954	778	1,173	*205	*219	27.5	33.7	40.9	—
\$5,000 under \$10,000 .....	*2,603	*466	*2,661	*77	*58	—	—	—	—
\$10,000 under \$25,000 .....	5,780	799	6,657	*178	*877	26.5	27.2	37.0	—
\$25,000 under \$50,000 .....	27,626	1,881	28,296	*78	*670	19.3	19.6	23.7	—
\$50,000 under \$100,000 .....	65,774	1,944	70,421	*101	*4,647	18.7	19.0	22.5	—
\$100,000 under \$200,000 .....	68,796	1,263	70,829	*101	*2,033	20.8	21.4	25.2	—
\$200,000 under \$500,000 .....	67,979	696	67,990	*12	*11	12.8	13.1	16.9	—
\$500,000 under \$1,000,000 .....	56,895	289	56,895	—	—	19.1	19.2	22.5	—
\$1,000,000 under \$2,000,000 .....	23,057	64	23,482	*6	*425	15.5	15.7	21.4	—
\$2,000,000 under \$5,000,000 .....	16,104	30	18,080	*3	*1,976	22.2	23.6	29.0	—
\$5,000,000 under \$10,000,000 .....	*16,295	5	16,295	—	—	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
\$10,000,000 or more .....	175,784	7	197,957	3	22,173	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )
<b>Real estate: Total</b>									
Total .....	-1,828,064	179,510	4,315,942	180,758	6,144,006	0.8	1.0	2.0	1.7
No receipts reported .....	-452,529	—	—	22,658	452,529	5.7	—	—	9.6
\$1 under \$5,000 .....	-261,762	23,838	27,486	49,818	289,248	3.4	4.1	8.8	7.2
\$5,000 under \$10,000 .....	-66,021	27,428	81,376	21,642	147,397	4.3	4.4	7.5	10.0
\$10,000 under \$25,000 .....	38,541	43,762	308,054	25,260	269,513	3.4	3.4	5.6	7.6
\$25,000 under \$50,000 .....	114,562	31,167	437,140	17,712	322,578	3.5	3.5	5.9	9.3
\$50,000 under \$100,000 .....	-39,671	22,471	507,527	15,230	547,198	3.7	3.7	6.1	8.0
\$100,000 under \$200,000 .....	-10,158	14,512	583,220	11,503	593,378	4.1	4.2	7.3	7.1
\$200,000 under \$500,000 .....	-284,627	10,361	783,324	10,460	1,067,951	3.0	2.9	6.1	4.2
\$500,000 under \$1,000,000 .....	-420,123	3,341	423,067	4,083	843,190	3.5	3.6	7.4	5.2
\$1,000,000 under \$2,000,000 .....	-177,826	1,627	413,610	1,510	591,436	3.8	3.7	6.6	4.8
\$2,000,000 under \$5,000,000 .....	-151,930	766	369,857	662	521,787	3.2	3.2	6.0	3.7
\$5,000,000 under \$10,000,000 .....	-109,913	176	195,784	175	305,697	4.4	5.3	4.3	3.7
\$10,000,000 or more .....	-6,607	61	185,497	45	192,104	2.3	1.2	2.5	1.3

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>a</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>b</sup>				
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>c</sup>	Net income	Deficit	
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>Finance, Insurance, and Real Estate—Continued</b>										
<b>Real estate: Operators and lessors of buildings</b>										
Total .....	−2,308,412	146,188	2,997,148	152,320	5,305,560	0.8	1.2	2.5	1.8	
No receipts reported .....	−279,854	—	—	10,768	279,854	9.0	—	—	—	12.7
\$1 under \$5,000 .....	−196,819	19,050	20,797	42,129	217,616	3.8	4.5	10.3	7.6	
\$5,000 under \$10,000 .....	−66,442	23,446	62,866	19,737	129,308	4.7	4.8	8.5	11.1	
\$10,000 under \$25,000 .....	3,146	35,635	238,493	23,195	235,347	3.7	3.8	6.6	8.4	
\$25,000 under \$50,000 .....	29,813	25,967	327,003	16,364	297,190	3.8	3.8	6.6	10.0	
\$50,000 under \$100,000 .....	−84,864	18,176	401,656	13,859	486,520	4.0	4.0	6.9	7.7	
\$100,000 under \$200,000 .....	−88,426	11,921	460,236	10,651	548,662	4.0	4.0	8.0	7.5	
\$200,000 under \$500,000 .....	−428,960	7,916	578,695	9,789	1,007,655	3.3	3.2	7.6	4.4	
\$500,000 under \$1,000,000 .....	−483,956	2,415	300,748	3,799	784,704	3.7	3.8	8.3	5.3	
\$1,000,000 under \$2,000,000 .....	−266,034	1,100	265,139	1,332	531,173	4.7	4.6	9.2	5.3	
\$2,000,000 under \$5,000,000 .....	−198,796	455	200,620	516	399,416	3.9	3.8	7.2	4.4	
\$5,000,000 under \$10,000,000 .....	−175,092	85	98,941	150	274,033	6.4	7.8	7.5	4.1	
\$10,000,000 or more .....	−72,128	22	41,954	31	114,082	4.6	2.8	11.0	2.3	
<b>Real estate: Lessors, other than buildings</b>										
Total .....	29,253	15,465	203,820	10,760	174,567	4.9	6.5	8.2	9.1	
No receipts reported .....	−17,773	—	—	1,981	17,773	19.4	—	—	—	27.0
\$1 under \$5,000 .....	−47,417	3,500	4,856	6,153	52,273	8.4	10.8	19.0	23.0	
\$5,000 under \$10,000 .....	194	2,680	12,246	1,083	12,052	13.3	13.8	19.4	22.8	
\$10,000 under \$25,000 .....	31,493	4,885	44,907	841	13,414	10.4	10.7	13.1	33.0	
\$25,000 under \$50,000 .....	56,178	2,889	66,809	305	10,631	14.3	14.6	17.5	26.6	
\$50,000 under \$100,000 .....	16,886	918	29,393	220	12,507	17.5	17.2	20.2	37.3	
\$100,000 under \$200,000 .....	5,927	425	22,258	119	16,331	23.1	22.5	26.4	31.0	
\$200,000 under \$500,000 .....	1,812	105	10,163	*29	*8,351	26.9	26.1	45.0	—	
\$500,000 under \$1,000,000 .....	5,035	49	8,061	*17	*3,026	27.6	27.6	36.5	—	
\$1,000,000 under \$2,000,000 .....	*3,291	**14	**5,127	**12	**28,209	—	—	—	—	
\$2,000,000 under \$5,000,000 .....	−26,373	**	**	**	**	( <sup>d</sup> )	—	—	—	
\$5,000,000 under \$10,000,000 .....	—	**	**	**	**	—	—	—	—	
\$10,000,000 or more .....	—	**	**	**	**	—	—	—	—	
<b>Real estate: Real estate agents, brokers, and managers</b>										
Total .....	107,993	8,581	323,650	9,416	215,657	6.1	5.2	8.7	14.1	
No receipts reported .....	−52,926	—	—	4,866	52,926	12.3	—	—	—	31.6
\$1 under \$5,000 .....	−4,787	*427	*489	904	5,276	23.9	33.7	—	37.0	
\$5,000 under \$10,000 .....	−531	*644	*3,138	611	3,669	26.0	26.4	—	33.6	
\$10,000 under \$25,000 .....	2,024	1,515	10,527	751	8,503	20.5	20.5	28.2	30.9	
\$25,000 under \$50,000 .....	15,339	1,223	20,116	654	4,777	19.3	19.1	24.8	33.7	
\$50,000 under \$100,000 .....	9,225	1,849	34,785	666	25,561	16.5	16.9	25.2	30.5	
\$100,000 under \$200,000 .....	44,099	1,254	60,699	477	16,600	18.8	19.1	30.6	44.2	
\$200,000 under \$500,000 .....	66,843	1,200	87,448	348	20,605	9.4	9.6	14.5	22.9	
\$500,000 under \$1,000,000 .....	16,214	304	31,490	*56	*15,276	20.7	22.7	28.4	—	
\$1,000,000 under \$2,000,000 .....	8,078	**165	**74,957	**83	**62,464	13.3	13.3	—	—	
\$2,000,000 under \$5,000,000 .....	6,637	**	**	**	**	14.3	14.9	—	—	
\$5,000,000 under \$10,000,000 .....	−16,583	**	**	**	**	9.4	8.0	—	—	
\$10,000,000 or more .....	14,361	**	**	**	**	( <sup>d</sup> )	( <sup>d</sup> )	—	—	
<b>Other real estate</b>										
Total .....	343,102	9,276	791,324	8,262	448,222	4.9	2.5	4.1	5.1	
No receipts reported .....	−101,976	—	—	5,043	101,976	10.1	—	—	—	17.0
\$1 under \$5,000 .....	−12,739	861	1,344	632	14,083	20.1	26.3	35.0	28.5	
\$5,000 under \$10,000 .....	758	658	3,126	211	2,368	26.0	26.3	35.1	39.9	
\$10,000 under \$25,000 .....	1,878	1,727	14,127	473	12,249	16.5	16.6	22.2	19.3	
\$25,000 under \$50,000 .....	13,232	1,088	23,212	389	9,980	18.3	18.7	27.4	41.2	
\$50,000 under \$100,000 .....	19,082	1,528	41,692	485	22,610	15.4	15.3	22.2	30.9	
\$100,000 under \$200,000 .....	28,242	912	40,027	256	11,785	16.7	17.2	23.1	22.4	
\$200,000 under \$500,000 .....	75,678	1,140	107,018	294	31,340	9.4	9.8	12.4	14.7	
\$500,000 under \$1,000,000 .....	42,584	573	82,768	211	40,184	11.2	11.5	19.9	14.4	
\$1,000,000 under \$2,000,000 .....	76,839	426	125,973	138	49,134	5.8	5.7	9.7	9.3	
\$2,000,000 under \$5,000,000 .....	66,602	247	135,816	102	69,214	6.5	7.0	10.6	11.0	
\$5,000,000 under \$10,000,000 .....	81,762	85	91,697	16	9,935	3.1	2.5	4.5	( <sup>e</sup> )	
\$10,000,000 or more .....	51,160	31	124,524	12	73,364	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>e</sup> )	( <sup>e</sup> )	
<b>Services</b>										
Total .....	9,244,749	159,514	10,957,017	65,066	1,712,268	1.4	0.9	1.3	3.6	
No receipts reported .....	−118,738	2,798	186,525	9,967	305,263	7.2	—	11.2	9.7	
\$1 under \$5,000 .....	−90,993	12,156	17,554	19,759	108,547	4.7	5.8	12.0	11.6	
\$5,000 under \$10,000 .....	−3,828	10,910	35,874	7,139	39,702	6.4	6.5	10.6	15.1	
\$10,000 under \$25,000 .....	89,181	24,664	167,273	9,093	78,092	4.6	4.8	6.8	19.0	
\$25,000 under \$50,000 .....	173,398	22,767	287,712	7,713	114,314	4.7	4.8	7.1	19.7	
\$50,000 under \$100,000 .....	597,538	30,442	752,535	4,593	154,997	4.4	4.4	6.1	22.8	
\$100,000 under \$200,000 .....	1,203,586	25,552	1,314,259	3,083	110,673	4.8	4.9	6.3	13.9	
\$200,000 under \$500,000 .....	2,268,739	20,859	2,437,607	2,139	168,868	2.0	2.1	2.7	10.7	
\$500,000 under \$1,000,000 .....	1,175,684	5,463	1,304,020	764	128,336	4.0	4.1	5.4	9.7	
\$1,000,000 under \$2,000,000 .....	889,482	2,265	1,036,308	436	146,826	2.5	2.5	3.3	5.2	
\$2,000,000 under \$5,000,000 .....	860,637	1,111	1,086,972	288	226,335	3.3	3.4	4.7	4.6	
\$5,000,000 under \$10,000,000 .....	564,818	323	629,769	68	64,951	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>e</sup> )	( <sup>e</sup> )	
\$10,000,000 or more .....	1,635,245	204	1,700,609	24	65,364	1.1	0.4	0.1	( <sup>e</sup> )	

Footnotes at end of table.



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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Services—Continued</b>									
<b>Hotels and other lodging places: Total</b>									
Total .....	13,283	7,633	329,708	5,827	316,425	5.8	2.7	4.7	6.3
No receipts reported .....	-15,845	*19	*4,266	474	20,111	30.4	—	—	72.7
\$1 under \$5,000 .....	-3,736	*201	*381	866	4,117	24.8	27.0	—	26.1
\$5,000 under \$10,000 .....	-3,100	*232	*395	604	3,495	28.3	28.2	—	44.2
\$10,000 under \$25,000 .....	3,954	1,381	7,596	687	3,642	18.2	18.8	26.1	38.7
\$25,000 under \$50,000 .....	3,633	1,543	13,262	676	9,629	16.0	16.1	24.9	36.5
\$50,000 under \$100,000 .....	9,060	1,352	20,097	660	11,037	14.5	14.6	23.4	23.3
\$100,000 under \$200,000 .....	11,596	1,224	35,634	877	24,038	13.9	14.6	19.9	23.1
\$200,000 under \$500,000 .....	21,057	962	61,959	384	40,902	8.8	9.0	13.7	20.4
\$500,000 under \$1,000,000 .....	-553	364	30,651	247	31,204	11.3	11.3	21.8	16.3
\$1,000,000 under \$2,000,000 .....	-3,511	205	34,437	185	37,948	6.4	6.4	12.0	11.0
\$2,000,000 under \$5,000,000 .....	-32,181	99	27,606	124	59,787	6.4	6.0	14.8	6.0
\$5,000,000 under \$10,000,000 .....	-14,817	31	20,424	33	35,241	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
\$10,000,000 or more .....	37,726	20	73,000	10	35,274	8.2	4.8	2.0	( <sup>3</sup> )
<b>Hotels and other lodging places: Motels, motor hotels, and tourist courts</b>									
Total .....	54,512	3,992	165,323	3,392	110,811	7.4	4.3	7.5	8.5
No receipts reported .....	-3,473	*5	*347	219	3,820	41.5	—	—	61.0
\$1 under \$5,000 .....	-2,442	*23	*279	641	2,721	31.7	33.5	—	37.2
\$5,000 under \$10,000 .....	-1,041	—	—	*151	*1,041	—	—	—	—
\$10,000 under \$25,000 .....	663	634	3,150	377	2,487	25.0	25.7	38.1	49.7
\$25,000 under \$50,000 .....	-480	818	6,647	377	7,127	21.8	21.7	30.7	47.3
\$50,000 under \$100,000 .....	6,217	783	10,214	402	3,997	18.2	17.9	26.6	34.1
\$100,000 under \$200,000 .....	2,497	543	15,083	614	12,586	18.4	19.5	23.8	35.4
\$200,000 under \$500,000 .....	31,299	711	47,437	242	16,138	10.5	10.7	16.0	26.5
\$500,000 under \$1,000,000 .....	3,958	227	23,100	189	19,142	13.6	13.5	27.4	23.4
\$1,000,000 under \$2,000,000 .....	8,868	165	25,123	112	16,255	7.7	7.8	13.9	16.4
\$2,000,000 under \$5,000,000 .....	-1,864	65	19,031	62	20,895	8.5	8.0	19.8	6.7
\$5,000,000 under \$10,000,000 .....	4,276	**18	**14,912	*16	**4,602	( <sup>3</sup> )	( <sup>3</sup> )	—	—
\$10,000,000 or more .....	*6,034	**	**	**	**	( <sup>3</sup> )	( <sup>3</sup> )	—	—
<b>Hotels and other lodging places: Other lodging places</b>									
Total .....	-41,229	3,641	164,385	2,435	205,614	9.1	3.2	5.7	8.5
No receipts reported .....	-12,372	*14	*3,919	*255	*16,291	43.6	—	—	—
\$1 under \$5,000 .....	-1,294	*178	*102	*225	*1,396	—	—	—	—
\$5,000 under \$10,000 .....	-2,059	*232	*395	*453	*2,454	32.2	32.1	—	—
\$10,000 under \$25,000 .....	3,291	747	4,446	*310	*1,155	26.4	27.4	35.5	—
\$25,000 under \$50,000 .....	4,113	725	6,615	299	2,502	23.4	24.0	39.4	40.7
\$50,000 under \$100,000 .....	2,843	569	9,883	258	7,040	23.9	24.2	38.9	31.0
\$100,000 under \$200,000 .....	9,099	681	20,551	263	11,452	21.4	22.0	29.7	29.1
\$200,000 under \$500,000 .....	-10,242	251	14,522	142	24,764	16.3	16.5	26.4	29.0
\$500,000 under \$1,000,000 .....	-4,511	137	7,551	58	12,062	20.5	20.6	28.6	20.0
\$1,000,000 under \$2,000,000 .....	-12,379	40	9,314	73	21,693	11.4	11.5	23.6	14.8
\$2,000,000 under \$5,000,000 .....	-30,317	34	8,575	62	38,892	9.8	9.1	18.0	8.5
\$5,000,000 under \$10,000,000 .....	-19,093	**33	**78,512	**37	**65,913	( <sup>3</sup> )	( <sup>3</sup> )	—	—
\$10,000,000 or more .....	31,692	**	**	**	**	( <sup>3</sup> )	( <sup>3</sup> )	—	—
<b>Personal services: Total</b>									
Total .....	233,487	17,259	260,466	5,964	26,979	5.5	6.3	7.6	14.1
No receipts reported .....	-285	—	—	*233	*285	—	—	—	—
\$1 under \$5,000 .....	-1,517	1,244	807	1,786	2,324	15.8	18.0	29.3	31.7
\$5,000 under \$10,000 .....	1,274	1,008	3,162	796	1,888	20.5	20.8	30.3	38.0
\$10,000 under \$25,000 .....	22,329	4,487	31,916	1,761	9,587	11.0	11.4	15.4	28.0
\$25,000 under \$50,000 .....	33,468	3,914	39,169	889	5,701	12.4	12.7	16.3	18.5
\$50,000 under \$100,000 .....	53,262	3,631	56,492	*227	*3,230	13.9	14.2	18.0	—
\$100,000 under \$200,000 .....	57,929	1,896	60,105	*194	*2,176	18.2	18.4	21.4	—
\$200,000 under \$500,000 .....	54,241	967	55,024	*62	*783	10.5	10.8	12.9	—
\$500,000 under \$1,000,000 .....	*8,601	*99	*8,809	*12	*208	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*514	*4	*514	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	*987	*5	*1,784	*4	*797	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**2,684	*4	**2,684	—	—	—	—	—	—
\$10,000,000 or more .....	**	**	**	—	—	—	—	—	—
<b>Personal services: Laundry, dry cleaning, and garment services</b>									
Total .....	63,738	5,316	74,923	2,038	11,185	9.8	10.7	14.4	19.8
No receipts reported .....	*-172	—	—	*78	*172	—	—	—	—
\$1 under \$5,000 .....	44	*623	*532	*392	*488	27.4	30.2	—	—
\$5,000 under \$10,000 .....	*-603	*155	*370	*487	*973	—	—	—	—
\$10,000 under \$25,000 .....	1,478	1,238	6,281	831	4,803	19.2	20.0	30.5	40.1
\$25,000 under \$50,000 .....	7,891	1,340	11,365	*179	*3,474	22.2	22.5	27.0	—
\$50,000 under \$100,000 .....	15,148	1,086	15,166	*23	*18	26.1	26.7	35.3	—
\$100,000 under \$200,000 .....	16,974	*458	*17,632	*24	*658	37.0	38.2	—	—
\$200,000 under \$500,000 .....	15,437	334	15,828	*12	*391	18.1	18.8	21.9	—
\$500,000 under \$1,000,000 .....	*4,986	*75	*5,194	*12	*208	—	—	—	—
\$1,000,000 under \$2,000,000 .....	**2,555	**7	**2,555	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**	**	**	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	—	—	—	—	—	—
\$10,000,000 or more .....	**	**	**	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>3</sup>	Net income	Deficit
<b>Services—Continued</b>									
<b>Personal services: Beauty shops</b>									
Total .....	48,865	5,446	53,948	1,612	5,083	10.3	14.2	17.6	37.9
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	—185	*387	*209	*543	*394	28.7	33.0	—	—
\$5,000 under \$10,000 .....	*656	*388	*1,069	*154	*413	—	—	—	—
\$10,000 under \$25,000 .....	10,352	2,090	12,289	*464	*1,937	17.3	17.8	21.7	—
\$25,000 under \$50,000 .....	7,630	1,028	7,957	*177	*327	24.8	25.4	31.3	—
\$50,000 under \$100,000 .....	19,061	1,183	20,843	*159	*1,782	23.6	24.3	31.3	—
\$100,000 under \$200,000 .....	*8,682	*309	*8,881	*102	*199	—	—	—	—
\$200,000 under \$500,000 .....	*1,328	*49	*1,359	*13	*31	—	—	—	—
\$500,000 under \$1,000,000 .....	*1,341	*12	*1,341	—	—	—	—	—	—
\$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 .....	—	—	—	—	—	—	—	—	—
<b>Personal services: Barber shops</b>									
Total .....	25,429	1,867	25,842	*388	*413	18.3	27.7	23.1	—
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*—80	*78	*19	*77	*99	—	—	—	—
\$5,000 under \$10,000 .....	*508	*155	*508	—	—	—	—	—	—
\$10,000 under \$25,000 .....	11,395	848	11,432	*156	*37	27.5	28.0	30.9	—
\$25,000 under \$50,000 .....	*4,682	*233	*4,959	*155	*277	—	—	—	—
\$50,000 under \$100,000 .....	*4,624	*309	*4,624	—	—	—	—	—	—
\$100,000 under \$200,000 .....	*3,853	*232	*3,853	—	—	—	—	—	—
\$200,000 under \$500,000 .....	*447	*12	*447	—	—	—	—	—	—
\$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 .....	—	—	—	—	—	—	—	—	—
<b>Personal services: Other personal services</b>									
Total .....	95,455	4,630	105,753	1,926	10,298	10.1	10.0	11.9	23.4
No receipts reported .....	*—113	—	—	*155	*113	—	—	—	—
\$1 under \$5,000 .....	—1,296	*156	*47	774	1,343	28.7	32.8	—	48.2
\$5,000 under \$10,000 .....	*713	*310	*1,215	*155	*502	—	—	—	—
\$10,000 under \$25,000 .....	*—896	*311	*1,914	*310	*2,810	—	—	—	—
\$25,000 under \$50,000 .....	13,265	1,313	14,888	*378	*1,623	20.9	21.4	27.1	—
\$50,000 under \$100,000 .....	14,429	1,053	15,859	*45	*1,430	25.6	26.0	31.2	—
\$100,000 under \$200,000 .....	28,420	897	29,739	*68	*1,319	25.9	25.8	28.3	—
\$200,000 under \$500,000 .....	37,029	572	37,390	*37	*361	13.7	14.0	16.5	—
\$500,000 under \$1,000,000 .....	*2,274	*12	*2,274	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	**1,630	**6	**2,427	**4	**797	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**	**	**	**	**	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—
<b>Business services</b>									
Total .....	62,645	22,729	715,898	13,217	653,253	4.1	3.6	5.6	6.5
No receipts reported .....	—38,497	661	55,329	2,128	93,826	15.2	—	27.8	18.7
\$1 under \$5,000 .....	—22,918	2,715	5,452	4,369	28,370	10.0	12.4	27.3	19.3
\$5,000 under \$10,000 .....	—4,078	2,701	9,523	2,002	13,601	12.4	12.6	22.4	30.3
\$10,000 under \$25,000 .....	12,589	4,810	28,564	1,474	15,975	10.8	11.3	15.5	32.5
\$25,000 under \$50,000 .....	29,586	3,788	57,279	1,275	27,693	11.5	11.7	16.4	34.3
\$50,000 under \$100,000 .....	2,076	3,682	96,975	785	94,899	11.5	11.7	18.2	35.0
\$100,000 under \$200,000 .....	55,478	2,318	92,232	528	36,754	14.4	14.7	19.9	24.6
\$200,000 under \$500,000 .....	55,302	1,429	116,252	368	60,950	8.1	8.3	12.2	16.0
\$500,000 under \$1,000,000 .....	—567	354	67,482	156	68,049	13.0	13.1	21.6	8.6
\$1,000,000 under \$2,000,000 .....	—14,677	159	53,631	74	66,308	12.5	11.5	15.3	5.8
\$2,000,000 under \$5,000,000 .....	—39,739	84	70,994	43	110,733	9.6	9.5	17.9	5.3
\$5,000,000 under \$10,000,000 .....	19,848	21	30,465	12	10,617	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
\$10,000,000 or more .....	8,242	7	31,720	3	23,478	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
<b>Automobile repair and services: Total</b>									
Total .....	233,956	16,031	283,003	6,996	49,047	5.4	5.5	7.7	13.5
No receipts reported .....	*3,125	*105	*4,981	*155	*1,856	—	—	—	—
\$1 under \$5,000 .....	—3,868	773	782	1,958	4,650	17.0	19.4	40.6	27.7
\$5,000 under \$10,000 .....	169	1,405	3,150	776	2,981	19.2	19.4	33.2	42.2
\$10,000 under \$25,000 .....	7,025	2,631	12,674	1,176	5,649	13.9	14.4	22.3	31.3
\$25,000 under \$50,000 .....	24,081	2,911	32,200	1,353	8,119	13.2	13.4	18.9	37.4
\$50,000 under \$100,000 .....	75,847	4,510	85,822	1,003	9,975	11.5	11.7	15.7	40.0
\$100,000 under \$200,000 .....	60,075	2,155	62,003	*255	*1,928	16.7	16.8	20.4	—
\$200,000 under \$500,000 .....	45,102	1,264	54,145	283	9,043	8.6	9.0	11.4	29.6
\$500,000 under \$1,000,000 .....	15,624	211	16,086	*17	*462	22.0	22.3	29.7	—
\$1,000,000 under \$2,000,000 .....	5,632	44	5,636	*4	*4	31.3	29.5	30.0	—
\$2,000,000 under \$5,000,000 .....	—730	*17	*3,650	*6	*4,380	26.1	25.1	—	—
\$5,000,000 under \$10,000,000 .....	**1,874	**5	**1,874	—	—	—	—	—	—
\$10,000,000 or more .....	**	**	**	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>1</sup>	Net income	Deficit
<b>Services—Continued</b>									
<b>Automobile repair and services: Automobile repair shops: Total</b>									
Total .....	196,311	12,136	211,915	3,609	15,504	6.6	6.8	9.1	23.1
No receipts reported .....	*849	—	—	*78	*849	—	—	—	—
\$1 under \$5,000 .....	—245	*386	*270	*548	*515	28.5	34.4	—	—
\$5,000 under \$10,000 .....	567	773	2,334	*387	*1,767	25.6	26.1	42.7	—
\$10,000 under \$25,000 .....	5,797	1,624	6,252	*466	*455	18.7	19.5	28.3	—
\$25,000 under \$50,000 .....	22,349	2,579	28,610	1,161	6,261	14.2	14.5	20.4	45.4
\$50,000 under \$100,000 .....	69,980	3,830	74,476	725	4,496	12.9	13.1	17.2	34.4
\$100,000 under \$200,000 .....	46,024	1,786	46,258	*155	*234	18.9	19.2	24.2	—
\$200,000 under \$500,000 .....	39,696	1,004	40,723	*89	*1,027	10.2	10.5	13.0	—
\$500,000 under \$1,000,000 .....	10,334	139	10,334	—	—	28.9	29.3	35.8	—
\$1,000,000 under \$2,000,000 .....	*837	*5	*837	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**1,821	**10	**1,821	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	—	—	—	—	—	—
\$10,000,000 or more .....	**	**	**	—	—	—	—	—	—
<b>Automobile repair and services: Automobile repair shops: General automobile repair shops</b>									
Total .....	107,666	7,311	115,263	1,698	7,597	8.8	9.4	11.8	39.0
No receipts reported .....	—	—	—	—	—	—	—	—	—
\$1 under \$5,000 .....	*101	*154	*41	*238	*142	—	—	—	—
\$5,000 under \$10,000 .....	*1,513	*541	*1,846	*154	*333	—	—	—	—
\$10,000 under \$25,000 .....	4,480	1,080	4,935	*466	*455	21.7	22.5	33.8	—
\$25,000 under \$50,000 .....	14,078	1,650	18,246	*542	*4,168	18.6	18.9	25.8	—
\$50,000 under \$100,000 .....	40,779	2,352	43,100	*260	*2,321	17.1	17.4	21.1	—
\$100,000 under \$200,000 .....	23,086	1,022	23,086	—	—	25.5	25.8	33.7	—
\$200,000 under \$500,000 .....	20,962	445	21,140	*38	*178	15.3	16.0	18.9	—
\$500,000 under \$1,000,000 .....	*2,766	*64	*2,766	—	—	42.9	—	—	—
\$1,000,000 under \$2,000,000 .....	—	—	—	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**103	**3	**103	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	—	—	—	—	—	—
\$10,000,000 or more .....	**	**	**	—	—	—	—	—	—
<b>Automobile repair and services: Automobile repair shops: Other automobile repair</b>									
Total .....	88,645	4,825	96,652	1,911	8,007	10.1	9.8	14.1	25.8
No receipts reported .....	*849	—	—	*78	*849	—	—	—	—
\$1 under \$5,000 .....	*144	*232	*229	*310	*373	—	—	—	—
\$5,000 under \$10,000 .....	*946	*232	*488	*233	*1,434	—	—	—	—
\$10,000 under \$25,000 .....	*1,317	*544	*1,317	—	—	—	—	—	—
\$25,000 under \$50,000 .....	8,271	929	10,364	*619	*2,093	22.2	22.7	33.4	—
\$50,000 under \$100,000 .....	29,201	1,478	31,376	*465	*2,175	19.7	20.1	28.9	—
\$100,000 under \$200,000 .....	22,938	764	23,172	*155	*234	28.0	28.6	34.7	—
\$200,000 under \$500,000 .....	18,734	559	19,583	*51	*849	13.7	14.1	17.9	—
\$500,000 under \$1,000,000 .....	*7,568	*75	*7,568	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*837	*5	*837	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	**1,718	**7	**1,718	—	—	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	—	—	—	—	—	—
\$10,000,000 or more .....	**	**	**	—	—	—	—	—	—
<b>Automobile repair and services: Automobile parking and other services</b>									
Total .....	37,645	3,895	71,088	3,387	33,443	9.6	9.4	14.3	16.6
No receipts reported .....	*3,974	*105	*4,981	*77	*1,007	—	—	—	—
\$1 under \$5,000 .....	—3,623	*387	*512	1,410	4,135	21.2	23.5	—	30.6
\$5,000 under \$10,000 .....	—398	*632	*816	*389	*1,214	28.8	29.1	—	—
\$10,000 under \$25,000 .....	1,228	1,007	6,422	710	5,194	20.7	21.2	34.4	33.7
\$25,000 under \$50,000 .....	1,732	*332	*3,590	*192	*1,858	34.4	34.1	—	—
\$50,000 under \$100,000 .....	5,867	680	11,346	*278	*5,479	25.4	25.5	36.2	—
\$100,000 under \$200,000 .....	14,051	*369	*15,745	*100	*1,694	35.0	34.7	—	—
\$200,000 under \$500,000 .....	5,406	260	13,422	204	8,016	16.3	17.3	23.7	—
\$500,000 under \$1,000,000 .....	5,290	*72	*5,752	*17	*462	33.9	34.3	—	32.0
\$1,000,000 under \$2,000,000 .....	4,795	39	4,799	*4	*4	34.3	32.1	33.0	—
\$2,000,000 under \$5,000,000 .....	**677	**12	**3,703	**6	**4,380	—	—	—	—
\$5,000,000 under \$10,000,000 .....	**	**	**	**	**	—	—	—	—
\$10,000,000 or more .....	**	**	**	**	**	—	—	—	—
<b>Miscellaneous repair services</b>									
Total .....	88,895	7,398	96,963	2,657	8,068	8.5	10.1	12.4	21.1
No receipts reported .....	*63	—	—	*78	*63	—	—	—	—
\$1 under \$5,000 .....	—876	*617	*605	847	1,481	—	—	—	—
\$5,000 under \$10,000 .....	1,525	876	2,687	*618	*1,162	22.8	28.0	44.2	47.1
\$10,000 under \$25,000 .....	9,117	1,547	10,823	*539	*1,706	19.1	19.8	25.7	—
\$25,000 under \$50,000 .....	8,411	1,472	9,873	*388	*1,462	20.3	20.5	30.2	—
\$50,000 under \$100,000 .....	32,249	1,782	33,087	*68	*838	20.0	20.3	24.5	—
\$100,000 under \$200,000 .....	17,800	743	18,025	*78	*225	29.9	30.8	37.1	—
\$200,000 under \$500,000 .....	13,687	308	14,472	*38	*785	18.1	18.8	21.4	—
\$500,000 under \$1,000,000 .....	*3,120	*37	*3,120	—	—	—	—	—	—
\$1,000,000 under \$2,000,000 .....	*1,506	*10	*1,506	—	—	—	—	—	—
\$2,000,000 under \$5,000,000 .....	*2,419	*6	*2,765	*3	*346	—	—	—	—
\$5,000,000 under \$10,000,000 .....	—	—	—	—	—	—	—	—	—
\$10,000,000 or more .....	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>a</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>b</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>c</sup>	Net income	Deficit
<b>Services—Continued</b>									
<b>Amusement and recreation services, including motion pictures</b>									
Total	18,828	8,888	328,825	9,214	309,997	5.9	3.8	5.7	9.4
No receipts reported	13,457	*129	*53,427	1,848	39,970	18.6	—	—	25.6
\$1 under \$5,000	—37,200	1,856	1,386	3,429	38,586	11.6	15.4	33.5	23.9
\$5,000 under \$10,000	—2,633	731	1,932	719	4,565	23.5	23.7	41.7	52.5
\$10,000 under \$25,000	—11,905	1,985	13,132	810	25,037	15.8	16.4	24.1	50.4
\$25,000 under \$50,000	—8,400	1,131	12,821	786	21,221	19.0	19.2	32.7	25.1
\$50,000 under \$100,000	5,301	4,414	28,070	554	22,769	17.8	18.3	27.0	45.4
\$100,000 under \$200,000	—4,683	786	29,643	543	34,326	19.9	19.9	27.5	29.8
\$200,000 under \$500,000	3,604	502	34,210	326	30,606	11.5	11.7	21.1	37.9
\$500,000 under \$1,000,000	—3,255	149	20,475	114	23,730	17.7	17.8	37.0	40.3
\$1,000,000 under \$2,000,000	2,417	112	23,510	44	21,093	10.6	10.7	18.4	12.7
\$2,000,000 under \$5,000,000	5,583	51	34,395	27	28,812	14.1	14.7	25.1	17.6
\$5,000,000 under \$10,000,000	10,677	26	25,313	10	14,636	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )
\$10,000,000 or more	45,865	16	50,511	4	4,646	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )
<b>Medical and health services: Total</b>									
Total	2,161,737	15,964	2,238,745	2,208	77,008	5.0	2.5	3.4	15.4
No receipts reported	—5,619	*181	*7,227	428	12,846	33.6	—	—	63.5
\$1 under \$5,000	*1,140	*488	*1,140	—	—	—	—	—	—
\$5,000 under \$10,000	*1,756	—	—	*232	*1,756	—	57.6	—	—
\$10,000 under \$25,000	4,602	*697	*6,560	*155	*1,958	29.9	30.8	—	—
\$25,000 under \$50,000	19,644	1,183	22,660	*282	*3,016	21.8	22.4	35.0	—
\$50,000 under \$100,000	62,872	2,294	69,668	484	6,796	16.1	16.4	21.8	40.4
\$100,000 under \$200,000	256,476	4,054	259,125	*175	*2,649	12.9	13.2	15.3	—
\$200,000 under \$500,000	752,230	4,862	761,892	240	9,662	4.9	4.9	5.6	26.6
\$500,000 under \$1,000,000	365,227	1,390	365,809	*64	*582	8.7	8.9	10.9	—
\$1,000,000 under \$2,000,000	236,007	523	250,090	72	14,083	5.6	5.6	7.1	28.0
\$2,000,000 under \$5,000,000	155,176	206	174,103	61	18,927	7.9	8.1	11.8	31.5
\$5,000,000 under \$10,000,000	77,744	54	80,577	10	2,833	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )
\$10,000,000 or more	237,994	32	239,894	5	1,900	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )
<b>Medical and health services: Offices of physicians</b>									
Total	1,598,978	7,506	1,608,834	531	9,856	6.9	3.5	4.1	36.8
No receipts reported	*1,105	*103	*4,444	*177	*3,339	—	—	—	—
\$1 under \$5,000	*250	*78	*250	—	—	—	—	—	—
\$5,000 under \$10,000	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000	*1,549	*233	*3,334	*77	*1,785	—	—	—	—
\$25,000 under \$50,000	*6,301	*309	*6,631	*23	*330	—	—	—	—
\$50,000 under \$100,000	26,053	734	26,693	*101	*638	29.5	30.4	35.5	—
\$100,000 under \$200,000	131,089	1,604	131,230	*23	*141	21.2	21.7	23.1	—
\$200,000 under \$500,000	569,253	3,104	572,686	125	3,433	6.5	6.3	6.7	47.5
\$500,000 under \$1,000,000	290,133	916	290,133	—	—	11.1	11.3	12.3	—
\$1,000,000 under \$2,000,000	179,977	280	180,018	*3	*41	8.6	8.4	8.5	—
\$2,000,000 under \$5,000,000	139,670	106	139,819	*2	*149	12.6	13.2	13.7	—
\$5,000,000 under \$10,000,000	60,030	26	60,030	—	—	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	—
\$10,000,000 or more	193,566	13	193,566	—	—	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	—
<b>Medical and health services: Other medical and health services</b>									
Total	562,759	8,458	629,911	1,677	67,152	7.2	3.8	6.4	16.8
No receipts reported	*6,724	*78	*2,783	*251	*9,507	—	—	—	—
\$1 under \$5,000	*890	*410	*890	—	—	—	—	—	—
\$5,000 under \$10,000	*1,756	—	—	*232	*1,756	—	—	—	—
\$10,000 under \$25,000	*3,053	*464	*3,226	*78	*173	—	—	—	—
\$25,000 under \$50,000	13,343	874	16,029	*259	*2,686	25.5	26.2	44.4	—
\$50,000 under \$100,000	36,817	1,560	42,975	*383	*6,158	19.2	19.5	27.5	—
\$100,000 under \$200,000	125,387	2,450	127,895	*152	*2,508	16.2	16.6	19.9	—
\$200,000 under \$500,000	182,977	1,758	189,206	115	6,229	7.7	7.9	9.8	32.0
\$500,000 under \$1,000,000	75,094	474	75,676	*64	*582	14.3	14.4	23.2	—
\$1,000,000 under \$2,000,000	56,030	243	70,072	69	14,042	7.5	7.6	13.3	28.1
\$2,000,000 under \$5,000,000	15,506	100	34,284	59	18,778	10.3	10.4	21.1	31.8
\$5,000,000 under \$10,000,000	17,714	28	20,547	10	2,833	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )
\$10,000,000 or more	44,428	19	46,328	5	1,900	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )
<b>Legal services</b>									
Total	4,590,659	25,098	4,597,654	1,684	6,995	4.4	2.1	2.3	22.5
No receipts reported	33,935	313	34,500	*155	*565	35.0	—	30.3	—
\$1 under \$5,000	*353	*309	*491	*387	*844	—	—	—	—
\$5,000 under \$10,000	*1,374	*541	*1,861	*155	*487	—	—	—	—
\$10,000 under \$25,000	6,607	936	7,901	*308	*1,294	24.7	25.4	34.0	—
\$25,000 under \$50,000	39,704	2,198	40,064	*78	*360	18.2	18.5	20.5	—
\$50,000 under \$100,000	206,497	5,252	207,749	*355	*1,252	11.5	11.7	13.2	—
\$100,000 under \$200,000	504,717	6,457	504,789	*154	*72	10.5	10.7	11.4	—
\$200,000 under \$500,000	923,445	5,908	925,117	*77	*1,672	4.2	4.4	4.7	—
\$500,000 under \$1,000,000	603,323	*2,496	*1,115,985	*115	*449	7.9	8.0	—	—
\$1,000,000 under \$2,000,000	512,213	..	..	..	..	4.7	4.8	—	—
\$2,000,000 under \$5,000,000	673,640	465	673,640	—	—	6.0	6.2	6.4	—
\$5,000,000 under \$10,000,000	430,400	142	430,400	—	—	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	—
\$10,000,000 or more	655,157	81	655,157	—	—	( <sup>d</sup> )	( <sup>d</sup> )	( <sup>d</sup> )	—

Footnotes at end of table.

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

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

Selected industry, size of business receipts <sup>1</sup>	Net income (less deficit)	Net income		Deficit		Coefficient of variation (Percent) <sup>2</sup>			
		Number of partnerships	Amount	Number of partnerships	Amount	Number of partnerships	Business receipts <sup>3</sup>	Net income	Deficit
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>Services—Continued</b>									
<b>Engineering and architectural services</b>									
Total	314,040	4,969	322,483	1,077	8,443	9.8	5.0	7.5	31.6
No receipts reported	*404	—	—	*309	*404	—	—	—	—
\$1 under \$5,000	*230	*154	*289	*309	*519	—	—	—	—
\$5,000 under \$10,000	*1,788	*386	*1,788	—	—	—	—	—	—
\$10,000 under \$25,000	7,190	1,006	7,451	*78	*261	26.5	27.5	32.4	—
\$25,000 under \$50,000	7,771	*542	*8,727	*233	*956	29.9	30.2	—	—
\$50,000 under \$100,000	23,201	763	23,201	—	—	29.2	29.8	37.5	—
\$100,000 under \$200,000	48,303	997	48,303	—	—	27.0	27.5	31.6	—
\$200,000 under \$500,000	57,038	706	61,646	*86	*4,608	11.9	12.3	15.0	—
\$500,000 under \$1,000,000	34,924	**316	**59,081	**56	**1,121	21.7	22.1	—	—
\$1,000,000 under \$2,000,000	23,036	**	**	**	**	11.0	11.1	—	—
\$2,000,000 under \$5,000,000	21,437	**99	**111,997	*6	**574	23.1	26.1	—	—
\$5,000,000 under \$10,000,000	20,399	**	**	**	**	(*)	(*)	—	—
\$10,000,000 or more	69,587	**	**	**	**	(*)	(*)	—	—
<b>Accounting, auditing, and bookkeeping services: Total</b>									
Total	1,279,682	10,940	1,289,293	1,671	9,611	6.8	2.4	3.4	31.4
No receipts reported	*6,838	*125	*6,924	*77	*86	—	—	—	—
\$1 under \$5,000	—1,272	1,006	1,706	701	2,978	21.1	26.7	32.5	63.2
\$5,000 under \$10,000	2,532	*698	*3,472	*178	*940	29.3	29.9	—	—
\$10,000 under \$25,000	7,983	1,158	9,574	*387	*1,591	22.1	22.7	27.9	—
\$25,000 under \$50,000	12,937	*642	*13,048	*83	*111	32.9	33.6	—	—
\$50,000 under \$100,000	61,969	2,007	62,075	*100	*106	18.9	19.2	22.3	—
\$100,000 under \$200,000	118,068	2,108	120,559	*99	*2,491	18.2	18.5	21.6	—
\$200,000 under \$500,000	241,161	2,281	241,207	*13	*46	7.0	7.2	8.0	—
\$500,000 under \$1,000,000	128,286	593	128,825	*25	*539	13.6	13.9	15.5	—
\$1,000,000 under \$2,000,000	94,386	214	95,109	*8	*723	8.8	9.0	9.8	—
\$2,000,000 under \$5,000,000	62,911	74	62,911	—	—	15.9	16.6	17.8	—
\$5,000,000 under \$10,000,000	15,428	10	15,428	—	—	(*)	(*)	(*)	—
\$10,000,000 or more	528,455	24	528,455	—	—	(*)	(*)	(*)	—
<b>Accounting, auditing, and bookkeeping services: Certified public accountants</b>									
Total	1,065,165	6,384	1,072,107	611	6,942	8.3	2.6	3.7	41.3
No receipts reported	*6,838	*112	*6,724	*77	*86	—	—	—	—
\$1 under \$5,000	—2,004	*231	*326	*155	*2,330	—	—	—	—
\$5,000 under \$10,000	*908	*155	*908	—	—	—	—	—	—
\$10,000 under \$25,000	*22	*255	*1,331	*233	*1,309	—	—	—	—
\$25,000 under \$50,000	*4,816	*232	*4,816	—	—	—	—	—	—
\$50,000 under \$100,000	31,765	1,055	31,862	*23	*97	26.5	26.8	29.1	—
\$100,000 under \$200,000	92,554	1,543	94,366	*77	*1,812	21.2	21.6	25.3	—
\$200,000 under \$500,000	208,888	1,982	208,934	*13	*46	7.5	7.7	8.6	—
\$500,000 under \$1,000,000	115,884	530	116,423	*25	*539	14.4	14.7	16.4	—
\$1,000,000 under \$2,000,000	84,749	191	85,472	*8	*723	9.4	9.5	10.4	—
\$2,000,000 under \$5,000,000	**520,945	*98	**520,945	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	**	**	**	—	—	—	—	—	—
<b>Accounting, auditing, and bookkeeping services: Other accounting, auditing, and bookkeeping services</b>									
Total	214,517	4,556	217,186	1,060	2,669	11.2	6.5	8.5	35.7
No receipts reported	*200	*13	*200	—	—	—	—	—	—
\$1 under \$5,000	732	775	1,380	*546	*648	24.0	30.6	37.1	—
\$5,000 under \$10,000	1,624	*543	*2,564	*178	*940	32.2	32.9	—	—
\$10,000 under \$25,000	7,961	903	8,243	*154	*282	26.9	27.6	31.0	—
\$25,000 under \$50,000	*8,121	*410	*8,232	*83	*111	—	—	—	—
\$50,000 under \$100,000	30,204	952	30,213	*77	*9	27.1	27.6	34.2	—
\$100,000 under \$200,000	*25,514	*565	*26,193	*22	*679	—	—	—	—
\$200,000 under \$500,000	32,273	299	32,273	—	—	19.6	20.0	21.5	—
\$500,000 under \$1,000,000	*12,402	*63	*12,402	—	—	—	—	—	—
\$1,000,000 under \$2,000,000	*9,637	*23	*9,637	—	—	—	—	—	—
\$2,000,000 under \$5,000,000	**85,849	**10	**85,849	—	—	—	—	—	—
\$5,000,000 under \$10,000,000	**	**	**	—	—	—	—	—	—
\$10,000,000 or more	**	**	**	—	—	—	—	—	—
<b>Other services</b>									
Total	247,537	22,605	493,979	14,551	246,442	4.2	3.8	5.9	10.2
No receipts reported	—115,380	1,265	19,871	4,082	135,251	11.3	—	18.9	9.8
\$1 under \$5,000	—20,163	2,793	4,515	5,107	24,678	9.8	12.1	21.7	24.7
\$5,000 under \$10,000	—923	2,332	7,904	1,059	8,827	15.0	15.2	22.3	28.8
\$10,000 under \$25,000	19,690	4,026	31,082	1,718	11,392	11.4	11.8	17.8	35.8
\$25,000 under \$50,000	2,563	3,443	38,609	1,670	36,046	11.9	12.1	19.1	52.9
\$50,000 under \$100,000	65,204	3,755	69,299	*357	*4,095	13.4	13.6	18.6	—
\$100,000 under \$200,000	77,827	2,814	83,841	*180	*6,014	15.4	15.8	21.2	—
\$200,000 under \$500,000	101,872	1,670	111,683	252	9,811	7.7	7.9	12.2	—
\$500,000 under \$1,000,000	20,954	290	23,817	*78	*2,863	17.3	17.5	27.4	30.0
\$1,000,000 under \$2,000,000	31,959	158	35,755	*29	*3,796	11.2	10.8	16.8	—
\$2,000,000 under \$5,000,000	11,134	**59	**67,603	**19	**3,669	16.8	17.2	—	—
\$5,000,000 under \$10,000,000	2,499	**	**	**	**	(*)	(*)	—	—
\$10,000,000 or more	*50,301	**	**	**	**	(*)	(*)	—	—

\* 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 rows marked \*\* in this column have been combined. The resulting combined figure is shown in the uppermost cell marked \*\*.  
 † Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.  
 ‡ 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, 5, 12, and 14 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.  
 NOTE: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.



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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>United States, Total<sup>2,3</sup>—Continued</b>										
Services .....	227,980	753,439	38,042,973	124,266	8,793,170	9,366,244	160,591	11,050,174	22,463	100,173
Hotels and other lodging places*.....	13,413	66,888	3,745,584	8,779	798,065	14,987	7,588	331,511	1,416	10,835
Hotels, motor hotels, and tourist courts .....	7,364	39,973	1,924,374	5,628	408,898	57,667	3,966	168,419	1,094	7,230
Other lodging places .....	6,049	26,915	1,821,210	3,151	389,167	-42,680	3,622	163,092	322	3,605
Personal services .....	23,453	55,411	1,323,031	14,542	299,762	236,409	17,486	263,258	2,512	7,583
Laundries, dry cleaning and garment services .....	7,592	18,718	467,976	4,628	122,550	64,600	5,524	75,459	564	1,664
Beauty shops .....	6,933	15,400	258,393	5,009	83,173	48,267	5,350	53,523	1,081	3,383
Barber shops .....	2,273	5,140	89,248	995	24,551	25,229	1,854	25,682	*94	*895
Other personal services .....	6,655	16,153	507,414	3,910	69,488	98,313	4,758	108,694	773	1,641
Business services .....	36,415	142,110	3,119,423	10,541	415,590	80,022	22,671	714,030	2,017	10,240
Automobile repair and services .....	23,197	51,627	1,752,398	11,368	213,797	232,326	15,942	280,819	1,526	3,942
Automobile repair shops .....	15,972	32,769	1,218,119	9,166	154,161	195,270	12,146	210,807	1,159	2,869
General automobile repair shops .....	9,152	18,582	632,758	5,086	71,000	106,488	7,258	114,192	652	980
Other automobile repair .....	6,820	14,187	585,361	4,080	83,161	88,782	4,888	96,615	507	1,889
Automobile parking and other services .....	7,225	18,858	534,279	2,202	59,636	37,056	3,796	70,012	367	1,073
Miscellaneous repair services .....	10,407	22,154	524,239	4,877	67,595	88,649	7,671	97,499	794	1,706
Amusement and recreation services, including motion pictures .....	18,482	84,718	2,028,787	7,460	395,974	18,691	8,891	325,208	848	4,954
Medical and health services .....	18,355	62,328	6,599,984	15,260	1,645,184	2,173,540	15,994	2,248,103	3,802	17,740
Offices of physicians .....	8,039	29,954	3,550,061	6,775	727,694	1,604,470	7,394	1,614,168	1,666	5,369
Other medical and health services .....	10,316	32,374	3,049,923	8,485	917,490	569,070	8,600	633,935	2,136	12,371
Legal services .....	27,214	99,179	9,622,541	24,246	2,212,827	4,663,387	25,341	4,670,718	5,240	25,370
Engineering and architectural services .....	6,454	16,252	1,788,309	3,401	563,702	315,621	5,178	323,990	639	5,069
Accounting, auditing, and bookkeeping services .....	12,678	44,101	4,626,227	9,349	1,773,910	1,280,101	10,979	1,290,026	2,655	9,775
Certified public accountants .....	7,142	29,493	3,907,048	6,147	1,523,289	1,070,094	6,500	1,077,435	2,202	8,810
Other accounting, auditing, and bookkeeping services .....	5,536	14,608	719,179	3,202	250,621	210,007	4,479	212,591	453	965
Other services .....	37,912	108,671	2,912,450	14,443	406,764	262,511	22,850	504,912	1,014	2,959
Nature of business not allocable .....	-	-	-	-	-	-	-	-	-	-
<b>13 States, Total</b>										
All industries .....	710,304	4,139,503	117,052,701	271,202	13,829,016	8,768,480	433,723	19,026,415	38,006	194,263
Agriculture, forestry, and fishing .....	59,239	187,940	7,169,099	35,467	762,033	314,670	34,221	980,806	3,365	20,124
Farms .....	50,662	166,096	6,170,759	30,564	618,380	224,156	28,709	837,767	2,642	14,326
Field crop .....	18,528	58,009	1,994,150	9,933	170,113	183,571	11,768	363,164	1,066	5,128
Vegetable and melon .....	1,714	5,600	472,439	1,247	117,902	53,400	1,027	61,330	202	5,150
Fruit and tree nut .....	6,437	40,282	734,230	3,487	146,187	-60,513	3,290	111,066	374	2,375
Beef cattle feedlots .....	467	1,221	165,971	296	5,172	3,247	144	9,139	**	**
Beef cattle, except feedlots .....	10,737	28,815	908,033	6,361	45,348	-81,365	3,979	83,650	**	**
Hogs, sheep, and goats .....	2,341	5,451	219,158	1,514	5,242	8,216	1,424	23,257	*3	*7
Dairy farms .....	6,898	16,261	1,125,953	5,744	69,473	117,016	5,605	141,147	588	732
Poultry and eggs .....	979	2,455	403,011	868	33,927	7,101	624	25,334	*57	*334
General livestock, except animal specialty .....	*125	*273	*6,116	*51	*176	*341	*100	*393	-	-
Animal specialty .....	812	2,136	12,368	*94	*328	-11,508	*22	*180	-	-
Other .....	1,624	5,593	129,330	969	24,512	4,650	726	19,107	*100	*357
Agricultural services, forestry and fishing .....	8,577	21,844	998,337	4,903	143,653	90,514	5,512	143,039	723	5,796
Mining .....	11,568	194,461	3,648,793	2,215	260,396	376,612	6,298	1,675,865	470	2,448
Oil and gas extraction .....	9,695	176,672	2,562,943	1,363	126,040	443,678	4,964	1,564,309	295	966
Other mining .....	1,873	17,789	1,085,850	852	134,356	-67,066	1,334	111,556	175	1,482
Construction .....	40,668	93,232	8,640,115	25,043	1,229,016	881,632	31,296	1,106,542	3,760	27,133
General contractors .....	15,157	36,980	5,880,593	8,805	692,092	476,234	10,315	668,477	1,274	8,655
Special trade contractors .....	25,426	55,986	2,751,453	16,157	534,264	401,515	20,977	433,988	2,486	18,478
Plumbing, heating, and air conditioning .....	3,483	8,436	338,671	2,437	86,259	56,841	2,560	62,781	329	2,509
Painting, paper hanging and decorating .....	3,041	6,500	175,888	1,687	40,200	43,839	2,702	45,798	*122	*868
Masonry, stonework, tile setting, and plastering .....	3,446	7,426	299,064	2,536	74,049	57,786	3,133	58,911	401	2,351
Contractors, not elsewhere classified .....	15,456	33,624	1,737,830	9,497	333,756	243,049	12,582	266,498	1,634	12,750
Contractors not allocable .....	*85	*266	*8,069	*81	*2,660	*3,883	*4	*4,077	-	-
Manufacturing .....	17,706	45,730	5,575,350	10,861	880,167	250,750	11,542	644,939	1,626	10,976
Lumber and wood products, except furniture .....	2,399	6,287	535,433	1,268	83,481	32,107	1,899	53,940	138	893
Printing, publishing, and allied industries .....	3,117	8,165	393,600	1,880	97,021	32,953	1,718	56,340	252	1,304
Machinery, except electrical .....	1,214	2,933	315,645	875	78,532	61,373	1,063	61,783	*32	*162
Other manufacturing industries .....	10,976	28,345	4,330,672	6,838	621,133	124,317	6,862	472,876	1,204	8,617
Transportation, communication, electric, gas, and sanitary services .....	10,446	29,719	2,513,815	5,412	301,796	187,879	6,527	502,051	701	3,126
Transportation .....	8,881	22,010	2,129,747	4,484	237,932	327,127	5,517	437,025	586	2,895
Trucking and warehousing .....	5,744	12,965	843,424	3,459	175,449	74,891	3,908	92,672	407	1,625
Other transportation .....	3,137	9,045	1,286,323	1,025	62,483	252,236	1,609	344,353	179	1,270
Communication, electric, gas, and sanitary services .....	1,565	7,709	384,068	928	63,864	-139,248	1,010	65,026	*115	*231

Footnotes at end of table.







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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Florida</b>										
<b>All industries</b>	<b>41,878</b>	<b>185,996</b>	<b>4,452,488</b>	<b>14,943</b>	<b>484,363</b>	<b>210,802</b>	<b>23,980</b>	<b>679,918</b>	<b>1,876</b>	<b>8,689</b>
<b>Agriculture, forestry, and fishing</b>	<b>3,423</b>	<b>11,320</b>	<b>333,965</b>	<b>1,619</b>	<b>31,920</b>	<b>3,903</b>	<b>1,920</b>	<b>45,395</b>	<b>**</b>	<b>**</b>
Farms	2,797	9,905	266,718	1,224	22,122	-1,846	1,469	36,479	**	**
Field crop	*296	*922	*25,207	*219	*2,572	*744	*184	*3,327	**	**
Vegetable and melon	*196	*499	*21,512	*118	*3,759	*-33	*17	*2,696	**	**
Fruit and tree nut	1,349	5,069	109,404	372	8,248	25	791	16,353	**	**
Beef cattle feedlots	—	—	—	—	—	—	—	—	**	**
Beef cattle, except feedlots	420	1,510	45,632	179	3,409	-5,787	*181	*3,568	**	**
Hogs, sheep, and goats	*25	*50	*2,790	*25	*509	*-1,242	—	—	**	**
Dairy farms	*126	*277	*28,553	*126	*1,529	*4,265	*126	*4,265	**	**
Poultry and eggs	*21	*184	*13,870	—	—	*-1,721	*10	*2,006	**	**
General livestock, except animal specialty	*25	*50	*919	*25	*36	*-52	—	—	**	**
Animal specialty	*25	*100	—	—	—	*-761	—	—	**	**
Other	*314	*1,244	*18,831	*160	*2,060	*2,716	*160	*4,264	**	**
Agricultural services, forestry and fishing	626	1,415	67,247	395	9,798	5,749	451	8,916	**	**
<b>Mining</b>	<b>229</b>	<b>2,383</b>	<b>*19,019</b>	<b>*15</b>	<b>*4,035</b>	<b>-34,481</b>	<b>*81</b>	<b>*821</b>	<b>**</b>	<b>**</b>
Oil and gas extraction	*106	*1,336	*2,856	—	—	*-20,931	—	—	**	**
Other mining	*123	*1,047	*16,163	*15	*4,035	*-13,550	*81	*821	**	**
<b>Construction</b>	<b>2,991</b>	<b>6,844</b>	<b>439,662</b>	<b>2,051</b>	<b>59,753</b>	<b>47,493</b>	<b>2,528</b>	<b>59,215</b>	<b>206</b>	<b>928</b>
General contractors	895	2,468	235,132	332	16,745	7,372	520	18,724	*17	*241
Special trade contractors	2,096	4,376	204,530	1,719	43,008	40,121	2,008	40,491	*189	*687
Plumbing, heating, and air conditioning	*107	*214	*27,793	*106	*1,750	*2,455	*107	*2,455	—	—
Painting, paper hanging and decorating	*253	*506	17,678	*176	*4,460	*6,302	*253	*6,302	*77	*298
Masonry, stonework, tile setting, and plastering	760	1,542	67,948	683	17,615	17,089	749	17,302	*11	*18
Contractors, not elsewhere classified	976	2,114	91,111	754	19,183	14,275	899	14,432	*101	*371
Contractors not allocable	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b>	<b>459</b>	<b>1,201</b>	<b>107,416</b>	<b>299</b>	<b>12,771</b>	<b>6,753</b>	<b>191</b>	<b>9,239</b>	<b>*15</b>	<b>*314</b>
Lumber and wood products, except furniture	*90	*257	*21,367	*13	*2,682	*1,588	*90	*1,588	**	**
Printing, publishing, and allied industries	*25	*75	*12,256	—	—	*1,446	*25	*2,162	**	**
Machinery, except electrical	—	—	—	—	—	—	—	—	**	**
Other manufacturing industries	344	869	73,793	264	8,643	3,003	*76	*5,489	**	**
<b>Transportation, communication, electric, gas, and sanitary services</b>	<b>812</b>	<b>1,978</b>	<b>81,350</b>	<b>455</b>	<b>15,655</b>	<b>-2,936</b>	<b>293</b>	<b>11,510</b>	<b>*12</b>	<b>*17</b>
Transportation	628	1,544	56,781	377	11,952	-5,386	*137	*4,694	**	**
Trucking and warehousing	*110	*232	*20,915	*110	*4,194	*1,301	*28	*1,524	**	**
Other transportation	518	1,312	35,866	*267	*7,758	-6,687	*109	*3,170	**	**
Communication, electric, gas, and sanitary services	*184	*434	*24,569	*78	*3,703	*2,450	*156	*6,816	**	**
<b>Wholesale and retail trade</b>	<b>5,929</b>	<b>13,899</b>	<b>1,040,263</b>	<b>3,630</b>	<b>72,547</b>	<b>58,374</b>	<b>3,974</b>	<b>73,454</b>	<b>313</b>	<b>1,150</b>
Wholesale trade	641	1,441	237,577	121	6,862	9,376	455	15,618	**	**
Retail trade	5,288	12,458	802,686	3,509	65,685	48,998	3,519	57,836	**	**
Building materials, paint, hardware, garden supply, and mobile home dealers	467	1,236	58,491	90	4,274	3,828	298	4,364	**	**
General merchandise stores	*179	*358	*11,564	*179	*593	*1,403	*179	*1,403	—	—
Food stores	843	1,805	115,456	523	6,182	6,217	520	7,041	**	**
Grocery stores	403	925	92,966	326	4,899	4,392	323	4,860	**	**
Other food stores	*440	*880	*22,490	*197	*1,283	*1,825	*197	*2,181	**	**
Automotive dealers and service stations	955	2,077	250,233	678	13,105	10,705	701	12,188	**	**
Motor vehicle dealers	*169	*421	*41,745	*91	*1,365	*-649	*14	*529	**	**
Gasoline service stations	489	1,020	176,241	457	9,190	8,277	467	8,397	**	**
Other automotive dealers	297	636	32,247	*130	*2,550	3,077	*220	*3,262	**	**
Apparel and accessory stores	191	393	46,047	114	4,935	3,416	180	3,525	**	**
Furniture and home furnishings stores	587	1,266	86,758	311	4,924	10,346	497	10,704	**	**
Eating places	758	2,508	106,785	734	19,191	3,495	456	5,997	**	**
Drinking places	*112	*224	*18,745	*112	*1,761	*2,313	*87	*2,437	**	**
Liquor stores	*234	*504	*23,825	*229	*1,784	*-817	*25	*797	**	**
Other retail trade	962	2,087	84,782	539	8,936	8,092	576	9,380	—	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b>	<b>18,643</b>	<b>122,131</b>	<b>1,406,993</b>	<b>2,005</b>	<b>68,425</b>	<b>-94,146</b>	<b>9,152</b>	<b>203,652</b>	<b>305</b>	<b>1,618</b>
Finance	4,875	57,083	75,362	204	1,972	7,816	2,324	47,295	*5	*364
Banking and credit agencies other than banks	*30	*2,538	*4,632	—	—	*4,579	**	**	**	**
Security, commodity brokers, and services	*78	*6,167	*7,044	*78	*890	*-1,537	**	**	**	**
Holding and investment companies	4,767	48,378	63,686	126	1,082	4,774	2,318	41,101	*5	*364
Insurance agents, brokers, and service	*89	*849	*16,026	*89	*1,510	*8,158	*89	*8,158	—	—
Real estate	13,679	64,199	1,315,605	1,712	64,943	-110,120	6,739	148,199	300	1,254
Operators and lessors of buildings	11,314	46,367	839,510	1,453	45,103	-87,177	5,616	84,791	218	515
Lessors, other than buildings	485	3,140	6,233	*6	*395	*-805	*142	*1,755	—	—
Real estate agents, brokers, and managers	937	10,198	107,482	107	8,851	684	408	18,565	*47	*484
Other real estate	883	4,494	362,380	146	10,594	-22,822	573	43,088	*35	*255

Footnotes at end of table

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partner-ships	Partners		Number of partner-ships	Amount		Number of partner-ships	Amount	Number of partner-ships	Amount
	(1)	(2)		(3)	(4)		(5)	(6)	(7)	(8)
<b>Florida—Continued</b>										
<b>Services</b> .....	9,392	26,240	1,023,820	4,869	219,257	225,842	5,841	276,632	928	4,350
Hotels and other lodging places .....	864	3,175	221,985	532	48,626	8,577	537	20,197	61	938
Motels, motor hotels, and tourist courts .....	371	1,491	158,022	298	28,068	8,872	220	15,299	54	825
Other lodging places .....	493	1,684	83,963	234	20,558	-295	317	4,898	7	113
Personal services .....	1,150	2,300	44,362	764	11,025	5,046	817	5,743	256	469
Laundries, dry cleaning and garment services .....	435	870	15,812	203	2,430	2,026	257	2,411	102	189
Beauty shops .....	616	1,232	21,486	462	7,340	2,468	539	2,754	154	280
Barber shops .....	78	156	902	78	527	-26	—	—	—	—
Other personal services .....	21	42	6,162	21	728	578	21	578	—	—
Business services .....	1,544	4,471	101,431	347	18,659	7,290	813	13,598	80	531
Automobile repair and services .....	1,043	2,252	47,462	424	5,519	1,800	645	5,722	100	315
Automobile repair shops .....	877	1,832	44,039	413	5,067	2,884	645	5,722	89	280
General automobile repair shops .....	635	1,348	32,062	326	4,310	549	403	3,387	89	280
Other automobile repair .....	242	484	11,977	87	757	2,335	242	2,335	—	—
Automobile parking and other services .....	166	420	3,423	11	452	-1,084	—	—	11	35
Miscellaneous repair services .....	310	774	9,809	77	424	3,108	232	3,677	—	—
Amusement and recreation services, including motion pictures .....	480	1,645	56,736	223	16,773	-8,406	127	4,826	4	251
Medical and health services .....	395	1,340	116,217	346	26,244	47,548	322	48,371	120	283
Offices of physicians .....	292	992	77,996	243	17,006	34,005	219	34,828	107	123
Other medical and health services .....	103	348	38,221	103	9,238	13,543	103	13,543	13	160
Legal services .....	898	3,003	247,847	744	50,931	122,125	733	122,883	173	901
Engineering and architectural services .....	110	241	11,718	21	2,922	1,333	21	1,664	—	—
Accounting, auditing, and bookkeeping services .....	1,027	2,924	106,872	719	28,905	38,135	718	41,976	99	508
Certified public accountants .....	561	1,772	94,292	484	25,098	33,260	329	37,074	99	508
Other accounting, auditing, and bookkeeping services .....	466	1,152	12,580	235	3,807	4,875	389	4,902	—	—
Other services .....	1,571	3,815	59,381	672	9,229	-714	876	7,975	35	154
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Georgia</b>										
<b>All industries</b> .....	21,037	94,416	3,080,326	10,543	381,376	123,187	12,741	486,065	1,196	4,382
<b>Agriculture, forestry, and fishing</b> .....	2,266	5,315	240,496	1,521	18,244	-7,037	986	22,375	**	**
Farms .....	1,983	4,748	209,132	1,406	17,653	-8,756	815	19,920	**	**
Field crop .....	1,080	2,456	137,599	706	10,496	-1,657	423	12,017	**	**
Vegetable and melon .....	—	—	—	—	—	—	—	—	—	—
Fruit and tree nut .....	56	135	14,741	51	2,352	-5,471	5	679	—	—
Beef cattle feedlots .....	22	44	65	—	—	-169	—	—	—	—
Beef cattle, except feedlots .....	336	694	25,875	248	1,799	372	176	4,049	—	—
Hogs, sheep, and goats .....	203	406	16,945	203	1,268	-2,335	101	1,580	—	—
Dairy farms .....	109	218	6,601	109	505	1,452	**	**	—	—
Poultry and eggs .....	89	179	7,306	89	1,233	-14	**	**	—	—
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	—	—
Animal specialty .....	88	616	—	—	—	-934	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing .....	283	567	31,364	115	591	1,719	171	2,455	—	—
<b>Mining</b> .....	44	1,364	1,508	—	—	-22,247	—	—	—	—
Oil and gas extraction .....	44	1,364	1,508	—	—	-22,247	—	—	—	—
Other mining .....	—	—	—	—	—	—	—	—	—	—
<b>Construction</b> .....	1,638	3,467	269,664	1,109	32,412	27,777	1,276	32,845	221	815
General contractors .....	542	1,275	134,898	365	8,034	13,948	409	16,599	18	195
Special trade contractors .....	1,096	2,192	134,766	744	24,378	13,829	867	16,246	203	620
Plumbing, heating, and air conditioning .....	68	136	46,448	68	10,327	205	29	1,027	—	—
Painting, paper hanging and decorating .....	176	352	10,988	88	2,279	-1,594	—	—	—	—
Masonry, stonework, tile setting, and plastering .....	385	770	23,682	385	6,951	6,655	385	6,655	101	407
Contractors, not elsewhere classified .....	467	934	53,648	203	4,821	8,563	453	8,564	102	213
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	260	675	84,589	77	14,459	4,543	244	7,691	—	—
Lumber and wood products, except furniture .....	44	114	20,881	44	1,635	3,137	39	3,276	—	—
Printing, publishing, and allied industries .....	—	—	—	—	—	—	—	—	—	—
Machinery, except electrical .....	—	—	—	—	—	—	—	—	—	—
Other manufacturing industries .....	216	561	63,708	33	12,824	1,406	205	4,415	—	—
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	47	94	9,731	5	1,897	1,600	47	1,600	**	**
Transportation .....	47	94	9,731	5	1,897	1,600	47	1,600	**	**
Trucking and warehousing .....	21	42	3,305	—	—	804	—	804	—	—
Other transportation .....	26	52	6,426	5	1,897	796	26	796	**	**
Communication, electric, gas, and sanitary services .....	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

State and industry	Number of—		Business receipts'	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Georgia—Continued</b>										
<b>Wholesale and retail trade</b> .....	<b>4,815</b>	<b>10,593</b>	<b>1,018,860</b>	<b>3,034</b>	<b>66,874</b>	<b>55,808</b>	<b>3,126</b>	<b>66,803</b>	<b>208</b>	<b>788</b>
Wholesale trade .....	556	1,260	331,464	190	20,455	21,994	513	23,031	..	..
Retail trade .....	4,259	9,333	687,196	2,844	46,419	33,814	2,613	43,772	..	..
Building materials, paint, hardware, garden supply, and mobile home dealers .....	*243	*514	*35,914	*155	*4,306	*2,620	*67	*3,089	..	..
General merchandise stores .....	*293	*586	*32,958	*293	*2,468	*953	*192	*1,301	..	..
Food stores .....	643	1,525	164,877	454	9,748	4,123	441	4,951	..	..
Grocery stores .....	513	1,158	136,401	425	7,942	4,173	412	4,309	..	..
Other food stores .....	*130	*367	*28,476	*29	*1,806	*50	*29	*642	..	..
Automotive dealers and service stations .....	790	1,613	184,209	470	6,828	8,306	661	9,388	..	..
Motor vehicle dealers .....	69	145	48,012	*26	*1,455	967	69	967	..	..
Gasoline service stations .....	531	1,075	106,553	254	3,459	3,874	402	4,956	..	..
Other automotive dealers .....	*190	*393	*29,644	*190	*1,914	*3,465	*190	*3,465	..	..
Apparel and accessory stores .....	508	1,041	59,245	331	6,099	7,885	332	8,710	..	..
Furniture and home furnishings stores .....	*114	*228	*6,775	*101	*259	*957	*114	*957	..	..
Eating places .....	367	995	40,644	367	8,849	108	*169	*1,983	..	..
Drinking places .....	*263	*702	*10,361	*176	*711	*654	*87	*1,027	..	..
Liquor stores .....	216	445	52,157	*115	*1,247	3,433	*181	*3,628	..	..
Other retail trade .....	822	1,684	100,056	382	5,904	4,775	369	8,738	..	..
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b> .....	<b>6,523</b>	<b>55,062</b>	<b>583,228</b>	<b>1,246</b>	<b>54,706</b>	<b>-120,767</b>	<b>3,173</b>	<b>83,044</b>	<b>*31</b>	<b>*651</b>
Finance .....	1,566	28,404	45,365	*250	*1,906	53	923	34,457	*6	*380
Banking, and credit agencies other than banks .....	*113	*1,559	*6,651	*88	*1,386	*2,502	*89	*2,759	—	—
Security, commodity brokers, and services .....	—	—	—	—	—	—	—	—	—	—
Holding and investment companies .....	1,453	26,845	38,714	*162	*520	-2,449	834	31,698	*6	*380
Insurance agents, brokers, and service .....	*123	*1,026	*21,181	*25	*4,095	*4,898	*123	*4,898	*6	*74
Real estate .....	4,894	25,632	516,682	961	48,705	-125,718	2,127	43,689	*19	*197
Operators and lessors of buildings .....	3,884	20,127	375,175	778	16,632	-80,003	1,838	28,599	*12	*15
Lessors, other than buildings .....	122	1,102	*735	*22	*11	-2,557	..	..	..	..
Real estate agents, brokers, and managers .....	198	1,156	58,143	*129	*20,035	-18,287	..	..	*4	*165
Other real estate .....	630	3,247	82,629	*32	*12,027	-24,871	265	13,958	*3	*17
<b>Services</b> .....	<b>5,444</b>	<b>17,846</b>	<b>872,450</b>	<b>3,551</b>	<b>192,784</b>	<b>183,510</b>	<b>3,889</b>	<b>271,707</b>	<b>640</b>	<b>1,798</b>
Hotels and other lodging places .....	87	519	162,012	85	30,194	-29,567	57	4,962	*17	*406
Motels, motor hotels, and tourist courts .....	38	235	86,841	37	15,205	3,009	26	4,455	*9	*291
Other lodging places .....	*49	*284	*75,171	*48	*14,989	-32,576	*31	*507	*8	*115
Personal services .....	953	1,945	32,528	689	5,431	6,204	602	7,727	*101	*42
Laundries, dry cleaning and garment services .....	*352	*704	*6,881	*264	*1,460	*1,716	*352	*1,716	*88	*40
Beauty shops .....	*263	*526	*2,697	*175	*394	-132	—	—	—	—
Barber shops .....	—	—	—	—	—	—	—	—	—	—
Other personal services .....	*398	*715	*22,950	*250	*3,577	*4,620	*250	*6,011	*13	*2
Business services .....	510	4,898	35,222	314	4,498	-34,684	*139	*7,442	*90	*88
Automobile repair and services .....	*333	*787	*33,834	*203	*5,083	*8,106	*246	*8,150	*100	*126
Automobile repair shops .....	*275	*550	*19,031	*188	*3,110	*4,585	*188	*4,629	*100	*126
General automobile repair shops .....	*262	*524	*15,421	*175	*2,309	*4,061	*175	*4,105	*87	*59
Other automobile repair .....	*13	*26	*3,610	*13	*801	*524	*13	*524	*13	*67
Automobile parking and other services .....	*58	*237	*14,803	*15	*1,973	*3,521	*58	*3,521	—	—
Miscellaneous repair services .....	*440	*880	*14,393	*176	*1,249	*113	*264	*271	—	—
Amusement and recreation services, including motion pictures .....	*361	*1,076	*52,337	*185	*12,013	*6,185	*265	*10,897	*89	*140
Medical and health services .....	304	996	124,257	304	21,417	72,810	304	72,810	*55	*88
Offices of physicians .....	216	820	123,197	216	21,210	72,132	216	72,132	*55	*88
Other medical and health services .....	*88	*176	*1,060	*88	*207	*678	*88	*678	—	—
Legal services .....	756	2,496	223,182	580	49,658	121,754	756	121,754	48	433
Engineering and architectural services .....	*193	*404	*51,161	*105	*37,029	*8,592	*193	*8,592	*13	*148
Accounting, auditing, and bookkeeping services .....	447	1,182	47,889	359	14,079	17,030	359	17,126	*127	*327
Certified public accountants .....	183	654	42,558	183	13,363	16,017	183	16,017	*127	*327
Other accounting, auditing, and bookkeeping services .....	264	528	*5,331	*176	*716	*1,013	*176	*1,109	..	..
Other services .....	1,060	2,663	95,635	551	12,133	6,967	704	11,976	..	..
<b>Nature of business not allocable</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Illinois</b>										
<b>All industries</b> .....	<b>64,462</b>	<b>360,875</b>	<b>11,404,960</b>	<b>21,810</b>	<b>1,551,762</b>	<b>815,173</b>	<b>39,925</b>	<b>1,744,630</b>	<b>2,016</b>	<b>14,018</b>
<b>Agriculture, forestry, and fishing</b> .....	<b>5,239</b>	<b>14,940</b>	<b>487,154</b>	<b>2,542</b>	<b>25,781</b>	<b>85,626</b>	<b>3,579</b>	<b>112,830</b>	<b>..</b>	<b>..</b>
Farms .....	4,568	13,256	398,679	2,089	11,927	73,058	3,126	97,349	..	..
Field crop .....	3,318	9,803	216,415	1,437	6,233	66,499	2,480	78,605	..	..
Vegetable and melon .....	—	—	—	—	—	—	—	—	..	..
Fruit and tree nut .....	*71	*501	*12,635	*24	*36	*7,026	*71	*7,026	..	..
Beef cattle feedlots .....	*81	*162	*10,411	*81	*2,289	*577	..	..	..	..
Beef cattle, except feedlots .....	583	1,670	89,667	*374	*2,340	41	*367	*8,459	..	..
Hogs, sheep, and goats .....	329	658	50,537	*147	*427	1,695	*183	*3,064	..	..
Dairy farms .....	*3	*74	*3,406	..	..	-90	..	..	..	..
Poultry and eggs .....	*3	*6	*3,385	..	..	15	..	..	..	..
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	..	..
Animal specialty .....	*180	*382	*12,223	*22	*324	*1,551	*22	*180	..	..
Other .....	—	—	—	—	—	—	—	—	..	..
Agricultural services, forestry and fishing .....	671	1,684	88,475	453	13,854	12,568	453	15,481	..	..

Footnotes at end of table.



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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)		(3)	(4)		(5)	(6)	(7)	(8)
<b>Indiana</b>										
All industries .....	20,399	71,669	2,628,469	9,428	274,020	206,270	13,095	393,370	1,155	4,578
<b>Agriculture, forestry, and fishing</b> .....	2,962	7,863	261,801	1,712	13,339	27,777	1,794	37,735	**	**
Farms .....	2,603	7,040	249,429	1,433	11,434	27,927	1,620	36,577	**	**
Field crop .....	1,615	4,572	120,318	684	6,594	19,217	1,060	20,778	**	**
Vegetable and melon .....	*79	*158	*1,028	*79	*26	*-173	—	—	—	—
Fruit and tree nut .....	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots .....	*80	*160	*32	*80	*78	*-1,068	—	—	—	—
Beef cattle, except feedlots .....	*269	*538	*15,876	*190	*2,103	*-2,144	*80	*643	—	—
Hogs, sheep, and goats .....	*267	*857	*59,330	*187	*1,027	*11,903	*267	*11,903	**	**
Dairy farms .....	*185	*395	*18,654	**	**	*-2,802	*105	*259	—	—
Poultry and eggs .....	*105	*354	*30,608	**	**	*2,965	*105	*2,965	—	—
General livestock, except animal specialty .....	*3	*6	*3,583	*3	*8	*29	*3	*29	—	—
Animal specialty .....	—	—	—	—	—	—	—	—	—	—
Other .....	—	—	—	—	—	—	—	—	—	—
Agricultural services, forestry and fishing .....	*359	*823	*12,372	*279	*1,905	*-150	*174	*1,158	**	**
<b>Mining</b> .....	*387	*1,653	*47,931	*121	*8,169	*-24,597	*337	*4,780	*13	*16
Oil and gas extraction .....	185	*1,045	*6,010	*80	*708	*-26,533	*160	*903	—	—
Other mining .....	*202	*608	*41,921	*41	*7,461	*1,936	*177	*3,877	*13	*16
<b>Construction</b> .....	1,485	3,504	232,842	1,025	43,295	33,356	1,180	35,044	222	990
General contractors .....	604	1,728	160,854	384	34,163	15,558	380	16,967	*7	*412
Special trade contractors .....	881	1,776	71,988	641	9,132	17,798	800	18,077	*215	*578
Plumbing, heating, and air conditioning .....	*13	*26	*6,924	*13	*63	*1,025	*13	*1,025	—	—
Painting, paper hanging and decorating .....	*80	*160	*795	—	—	*181	*80	*181	—	—
Masonry, stonework, tile setting, and plastering .....	*80	*160	*8,284	*80	*1,482	*1,913	*80	*1,913	—	—
Contractors, not elsewhere classified .....	708	1,430	55,985	548	7,587	14,679	627	14,958	*215	*578
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	742	2,269	129,729	422	21,609	13,635	474	16,630	—	—
Lumber and wood products, except furniture .....	*266	*932	*21,657	*106	*975	*3,359	*173	*4,400	—	—
Printing, publishing, and allied industries .....	*161	*429	*38,208	*81	*8,357	*5,913	3	7,441	—	—
Machinery, except electrical .....	*80	*240	*3,667	*80	*125	*1,024	*80	*1,024	—	—
Other manufacturing industries .....	235	668	66,197	155	12,152	3,339	*218	*3,765	—	—
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	225	458	38,282	*146	*4,212	521	*49	*1,558	**	**
Transportation .....	*212	*432	*35,165	*133	*3,393	*231	*36	*1,268	**	**
Trucking and warehousing .....	*196	*400	*18,361	*117	*3,006	*-91	*23	*946	**	**
Other transportation .....	*16	*32	*16,804	*16	*387	*322	*13	*322	—	—
Communication, electric, gas, and sanitary services .....	*13	*26	*3,117	*13	*819	*290	*13	*290	—	—
<b>Wholesale and retail trade</b> .....	4,166	8,845	932,999	2,699	67,264	52,918	2,781	59,163	314	1,026
Wholesale trade .....	600	1,380	332,736	277	13,752	17,098	488	17,928	*17	*128
Retail trade .....	3,566	7,465	600,263	2,422	53,512	35,820	2,293	41,235	297	898
Building materials, paint, hardware, garden supply, and mobile home dealers .....	343	790	89,486	263	6,784	4,568	183	7,045	*81	*315
General merchandise stores .....	—	—	—	—	—	—	—	—	—	—
Food stores .....	230	505	97,065	230	8,441	3,483	147	4,619	*9	*12
Grocery stores .....	86	204	77,258	86	4,776	2,996	83	3,052	*9	*12
Other food stores .....	*144	*301	*19,807	*144	*3,665	*487	*64	*1,567	—	—
Automotive dealers and service stations .....	545	1,200	179,734	450	11,122	6,293	281	6,517	*35	*63
Motor vehicle dealers .....	55	138	58,174	*42	*2,460	2,274	*41	*2,346	*14	*12
Gasoline service stations .....	259	600	83,849	259	6,538	3,080	88	3,199	*21	*51
Other automotive dealers .....	*231	*462	*37,711	*149	*2,124	*939	*152	*972	—	—
Apparel and accessory stores .....	456	*912	*28,612	*376	*2,771	*1,187	*186	*1,955	—	—
Furniture and home furnishings stores .....	244	501	40,141	*164	*3,720	4,501	231	4,532	*15	*50
Eating places .....	880	1,776	70,091	561	13,258	4,797	652	5,061	*143	*438
Drinking places .....	*172	*344	*8,068	*14	*402	*86	*93	*148	—	—
Liquor stores .....	*52	*132	*7,262	*52	*382	*382	*52	*382	—	—
Other retail trade .....	644	1,305	79,804	312	6,632	10,523	468	10,976	*14	*20
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b> .....	6,585	36,612	506,332	917	24,944	-53,174	3,641	72,300	*84	*61
Finance .....	446	11,753	47,933	**	**	17,990	284	21,342	—	—
Banking, and credit agencies other than banks .....	*13	*598	*2,651	**	**	**	**	**	—	—
Security, commodity brokers, and services .....	**	**	**	**	**	**	**	**	—	—
Holding and investment companies .....	**	**	**	**	**	**	**	**	—	—
Insurance agents, brokers, and service .....	*163	*2,067	*14,989	**	**	*5,262	*163	*5,262	—	—
Real estate .....	5,976	22,792	443,410	911	22,165	-76,426	3,194	45,896	*84	*61
Operators and lessors of buildings .....	4,586	17,967	369,248	495	16,409	-74,649	2,284	34,418	*4	*18
Lessors, other than buildings .....	731	2,395	11,919	*161	*39	4,348	**	**	—	—
Real estate agents, brokers, and managers .....	*235	*662	*31,707	*160	*5,343	*-7,903	**	**	*80	*43
Other real estate .....	424	1,768	30,536	*95	*374	1,778	*261	*5,565	—	—

Footnotes at end of table

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partner-ships	Partners		Number of partner-ships	Amount		Number of partner-ships	Amount	Number of partner-ships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Indiana—Continued</b>										
<b>Services</b> .....	<b>3,847</b>	<b>10,465</b>	<b>476,553</b>	<b>2,386</b>	<b>91,188</b>	<b>155,834</b>	<b>2,839</b>	<b>166,160</b>	<b>374</b>	<b>2,088</b>
Hotels and other lodging places .....	357	784	69,088	247	9,395	-2,151	*243	*1,246	*6	*417
Hotels, motor hotels, and tourist courts .....	*249	*509	*31,534	*219	*5,705	*664	*138	*1,173	**	**
Other lodging places .....	*108	*275	*37,554	*28	*3,690	-2,815	*105	*73	**	**
Personal services .....	*330	*777	*1,523	*118	*365	*196	*225	*845	—	—
Laundries, dry cleaning and garment services .....	*160	*320	*1,809	*80	*40	*339	*80	*373	—	—
Beauty shops .....	*132	*368	*1,142	—	—	*299	*132	*299	—	—
Barber shops .....	—	—	—	—	—	—	—	—	—	—
Other personal services .....	*38	*89	*4,572	*38	*325	*-442	*13	*173	—	—
Business services .....	*274	*944	*30,053	*189	*7,166	*8,677	*267	*10,531	*174	*616
Automobile repair and services .....	*581	*1,241	*27,599	*250	*2,771	*940	*264	*1,596	—	—
Automobile repair shops .....	*344	*688	*25,227	*171	*2,747	*1,089	*185	*1,310	—	—
General automobile repair shops .....	*172	*344	*18,418	*79	*2,093	*895	*172	*895	—	—
Other automobile repair .....	*172	*344	*6,809	*92	*654	*194	*13	*415	—	—
Automobile parking and other services .....	*237	*553	*2,372	*79	*24	*-149	*79	*286	—	—
Miscellaneous repair services .....	*477	*954	*18,670	*318	*2,211	*3,863	*318	*4,443	—	—
Amusement and recreation services, including motion pictures .....	*287	*1,057	*10,690	*129	*1,287	*382	*104	*1,766	*25	*111
Medical and health services .....	155	720	99,994	155	24,571	36,777	155	36,777	82	586
Offices of physicians .....	45	331	50,990	45	10,685	25,224	45	25,224	*24	*169
Other medical and health services .....	110	389	49,004	110	13,886	11,553	110	11,553	*58	*417
Legal services .....	813	2,149	144,311	733	26,754	83,821	800	83,864	*71	*155
Engineering and architectural services .....	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services .....	*249	*879	*39,020	*113	*12,446	*18,726	*249	*18,726	*16	*203
Certified public accountants .....	*169	*719	*36,539	*33	*12,336	*16,842	*169	*16,842	*16	*203
Other accounting, auditing, and bookkeeping services .....	*80	*160	*2,481	*80	*110	*1,884	*80	*1,884	—	—
Other services .....	*324	*960	*31,668	*134	*4,222	*4,603	*214	*6,366	—	—
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Michigan</b>										
<b>All industries</b> .....	<b>40,758</b>	<b>190,259</b>	<b>4,939,148</b>	<b>14,513</b>	<b>513,058</b>	<b>380,650</b>	<b>26,174</b>	<b>785,023</b>	<b>2,072</b>	<b>8,836</b>
<b>Agriculture, forestry, and fishing</b> .....	<b>3,245</b>	<b>7,453</b>	<b>265,127</b>	<b>1,987</b>	<b>18,058</b>	<b>17,086</b>	<b>2,075</b>	<b>36,279</b>	<b>*278</b>	<b>*662</b>
Farms .....	2,799	6,559	236,444	1,866	15,670	11,699	1,710	30,820	*265	*634
Field crop .....	749	1,600	40,809	*391	*902	-2,023	*353	*1,931	**	**
Vegetable and melon .....	*337	*836	*7,730	*256	*875	*1,688	*175	*1,827	**	**
Fruit and tree nut .....	*309	*721	*30,823	*228	*7,454	*6,884	*287	*7,842	**	**
Beef cattle feedlots .....	*81	*162	*10,926	*81	*510	*3,146	*81	*3,146	**	**
Beef cattle, except feedlots .....	*116	*518	*19,546	*116	*1,320	*-2,965	*81	*319	**	**
Hogs, sheep, and goats .....	*82	*164	*1,524	*82	*15	*-839	—	—	**	**
Dairy farms .....	786	1,880	101,632	618	4,019	6,884	558	9,678	*81	*168
Poultry and eggs .....	*81	*162	*19,149	*81	*124	*5,073	*81	*5,073	—	—
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	—	—
Animal specialty .....	*82	*164	—	—	—	*-7,119	—	—	—	—
Other .....	*176	*352	*4,305	*13	*451	*970	*94	*1,004	—	—
Agricultural services, forestry and fishing .....	*446	*894	*28,683	*121	*2,388	*5,387	*365	*5,459	*13	*28
<b>Mining</b> .....	<b>49</b>	<b>4,313</b>	<b>*50,166</b>	<b>*6</b>	<b>*3,537</b>	<b>8,863</b>	<b>*42</b>	<b>*12,011</b>	<b>**</b>	<b>**</b>
Oil and gas extraction .....	*43	*4,301	*16,734	**	**	*7,983	*37	*11,018	**	**
Other mining .....	*6	*12	*33,432	**	**	*880	*5	*993	**	**
<b>Construction</b> .....	<b>2,327</b>	<b>5,210</b>	<b>318,480</b>	<b>1,107</b>	<b>47,008</b>	<b>43,280</b>	<b>2,081</b>	<b>45,618</b>	<b>209</b>	<b>1,212</b>
General contractors .....	897	2,110	162,677	490	16,635	23,543	855	25,373	62	501
Special trade contractors .....	1,430	3,100	155,803	617	30,373	19,737	1,226	20,245	*147	*711
Plumbing, heating, and air conditioning .....	*309	*670	*34,771	*228	*5,629	*3,678	*214	*3,835	*26	*62
Painting, paper hanging and decorating .....	*81	*162	*7,874	—	—	*826	*81	*826	—	—
Masonry, stonework, tile setting, and plastering .....	*188	*389	*18,830	*107	*3,671	*2,374	*188	*2,374	*13	*68
Contractors, not elsewhere classified .....	852	1,879	94,328	282	21,073	12,859	743	13,210	*108	*581
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	<b>973</b>	<b>2,655</b>	<b>220,858</b>	<b>635</b>	<b>46,921</b>	<b>37,148</b>	<b>782</b>	<b>38,379</b>	<b>**</b>	<b>**</b>
Lumber and wood products, except furniture .....	*139	*621	*27,882	*45	*4,871	*1,979	*113	*2,855	**	**
Printing, publishing, and allied industries .....	*16	*35	*9,818	*16	*2,389	*771	*13	*797	**	**
Machinery, except electrical .....	*192	*555	*38,717	*111	*8,166	*9,450	*192	*9,450	—	—
Other manufacturing industries .....	626	1,444	144,441	463	31,495	24,948	464	25,277	**	**
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	<b>314</b>	<b>792</b>	<b>39,157</b>	<b>*211</b>	<b>*5,766</b>	<b>3,331</b>	<b>257</b>	<b>4,989</b>	<b>—</b>	<b>—</b>
Transportation .....	299	661	29,727	*201	*4,537	3,013	*248	*3,399	—	—
Trucking and warehousing .....	*184	*405	*24,099	*107	*4,381	*2,911	*133	*3,297	—	—
Other transportation .....	*115	*256	*5,628	*94	*156	*102	*115	*102	—	—
Communication, electric, gas, and sanitary services .....	*15	*131	*9,430	*10	*1,229	*318	*9	*1,590	—	—

Footnotes at end of table.

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)		(3)	(4)		(5)	(6)	(7)	(8)
<b>Michigan—Continued</b>										
<b>Wholesale and retail trade</b> .....	<b>7,031</b>	<b>17,091</b>	<b>1,821,807</b>	<b>4,600</b>	<b>139,814</b>	<b>115,674</b>	<b>5,342</b>	<b>125,950</b>	<b>774</b>	<b>3,740</b>
Wholesale trade .....	628	1,802	373,949	357	13,110	26,004	509	26,856	39	85
Retail trade .....	6,403	15,289	1,447,858	4,243	126,704	89,670	4,833	99,094	735	3,655
Building materials, paint, hardware, garden supply, and mobile home dealers .....	398	881	122,147	223	9,644	12,057	354	12,939	*13	*19
General merchandise stores .....	*140	*353	*40,809	*140	*4,828	*2,079	*59	*2,456	*3	*2
Food stores .....	1,190	2,638	396,648	729	22,735	16,720	990	18,054	214	1,172
Grocery stores .....	1,059	2,331	326,170	627	15,442	12,345	859	13,679	144	738
Other food stores .....	131	307	70,478	102	7,293	4,375	131	4,375	*70	*434
Automotive dealers and service stations .....	765	2,383	301,569	469	13,591	14,605	739	14,933	*39	*83
Motor vehicle dealers .....	179	372	77,724	58	5,141	2,812	166	3,139	*13	*63
Gasoline service stations .....	451	1,738	187,036	370	7,423	8,398	438	8,399	*26	*20
Other automotive dealers .....	*135	*273	*36,809	*41	*1,027	*3,395	*135	*3,395	—	—
Apparel and accessory stores .....	*307	*743	*40,102	*294	*3,461	*3,445	*307	*3,445	*82	*44
Furniture and home furnishings stores .....	506	1,533	83,488	425	8,493	7,334	330	8,721	*44	*470
Eating places .....	1,155	2,465	211,031	890	40,180	14,322	789	17,470	238	1,588
Drinking places .....	434	952	57,107	*391	*8,535	6,048	352	6,157	*26	*190
Liquor stores .....	*149	*298	*31,134	*55	*898	*1,531	*136	*1,669	—	—
Other retail trade .....	1,359	3,043	163,823	627	14,339	11,529	777	13,250	*76	*87
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b> .....	<b>17,993</b>	<b>123,760</b>	<b>1,310,385</b>	<b>1,938</b>	<b>68,956</b>	<b>-96,660</b>	<b>9,483</b>	<b>244,465</b>	<b>126</b>	<b>514</b>
Finance .....	5,505	64,060	153,477	**	**	60,081	3,187	92,430	**	**
Banking, and credit agencies other than banks .....	—	—	—	—	—	—	—	—	—	—
Security, commodity brokers, and services .....	—	—	—	—	—	—	—	—	—	—
Holding and investment companies .....	—	—	—	—	—	—	—	—	—	—
Insurance agents, brokers, and service .....	*319	*913	*38,957	**	**	*12,677	*319	*12,677	**	**
Real estate .....	12,169	58,787	1,117,951	1,769	55,270	-169,418	5,977	139,358	122	485
Operators and lessors of buildings .....	10,630	50,713	949,352	1,343	34,921	-136,068	5,481	117,504	**	**
Lessors, other than buildings .....	*210	*2,012	*1,941	—	—	*-3,323	—	—	—	—
Real estate agents, brokers, and managers .....	723	2,963	45,600	*309	*3,607	7,985	*354	*10,033	**	**
Other real estate .....	606	3,099	121,058	117	16,742	-38,012	142	11,821	**	**
<b>Services</b> .....	<b>8,826</b>	<b>28,985</b>	<b>913,168</b>	<b>4,029</b>	<b>182,998</b>	<b>251,928</b>	<b>6,112</b>	<b>277,332</b>	<b>606</b>	<b>2,507</b>
Hotels and other lodging places .....	399	1,441	54,335	127	8,701	2,030	356	6,281	*63	*224
Hotels, motor hotels, and tourist courts .....	*132	*553	*32,894	*45	*7,620	*1,396	*127	*1,721	*36	*212
Other lodging places .....	*267	*888	*21,441	*82	*1,081	*634	*229	*4,560	*27	*12
Personal services .....	1,003	2,126	61,828	596	17,926	10,094	758	10,752	*116	*280
Laundries, dry cleaning and garment services .....	*62	*163	*14,324	*62	*3,172	*2,461	*61	*2,467	*35	*167
Beauty shops .....	*522	*1,044	*31,137	*440	*12,042	*5,344	*440	*5,383	*81	*113
Barber shops .....	—	—	—	—	—	—	—	—	—	—
Other personal services .....	*419	*919	*16,367	*94	*2,712	*2,289	*257	*2,902	—	—
Business services .....	1,298	2,961	114,978	600	28,876	17,446	890	21,262	*82	*227
Automobile repair and services .....	837	1,828	73,675	295	5,784	14,854	568	15,793	*110	*283
Automobile repair shops .....	*217	*447	*30,748	*217	*3,714	*6,211	*204	*6,213	*97	*256
General automobile repair shops .....	*84	*168	*7,799	*84	*416	*448	*84	*448	*3	*41
Other automobile repair .....	*133	*279	*22,949	*133	*3,298	*5,763	*120	*5,765	*94	*215
Automobile parking and other services .....	620	1,381	42,927	*78	*2,070	8,643	364	9,580	*13	*27
Miscellaneous repair services .....	*180	*360	*12,434	*16	*2,971	*2,318	*180	*2,318	—	—
Amusement and recreation services, including motion pictures .....	2,007	11,266	80,077	443	11,183	11,109	848	18,474	*34	*90
Medical and health services .....	486	1,510	149,946	473	29,462	63,503	473	64,039	*39	*637
Offices of physicians .....	218	564	72,419	205	12,429	42,789	218	42,789	*13	*5
Other medical and health services .....	268	946	77,527	268	17,033	20,714	255	21,250	*26	*632
Legal services .....	699	2,090	182,439	618	40,784	86,032	699	86,032	**	**
Engineering and architectural services .....	*177	*364	*36,140	*96	*12,659	*16,203	*177	*16,203	**	**
Accounting, auditing, and bookkeeping services .....	429	1,549	58,460	347	15,348	21,173	348	21,182	*107	*214
Certified public accountants .....	266	1,142	46,717	*184	*12,967	20,119	266	20,119	*107	*214
Other accounting, auditing, and bookkeeping services .....	*163	*407	*11,743	*163	*2,381	*1,054	*82	*1,063	—	—
Other services .....	1,311	3,490	88,856	418	9,304	7,166	815	14,996	*17	*31
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Missouri</b>										
<b>All industries</b> .....	<b>22,670</b>	<b>88,426</b>	<b>3,067,556</b>	<b>10,755</b>	<b>340,644</b>	<b>351,538</b>	<b>14,688</b>	<b>484,960</b>	<b>1,373</b>	<b>4,448</b>
<b>Agriculture, forestry, and fishing</b> .....	<b>4,159</b>	<b>13,614</b>	<b>366,345</b>	<b>2,436</b>	<b>21,070</b>	<b>48,511</b>	<b>2,547</b>	<b>65,340</b>	<b>*300</b>	<b>*1,459</b>
Farms .....	3,838	12,939	313,530	2,263	16,034	39,261	2,305	55,905	*214	*407
Field crop .....	2,005	8,700	158,661	1,065	12,040	38,304	1,423	42,560	*104	*330
Vegetable and melon .....	*31	*62	*4,831	*31	*431	*957	*31	*957	—	—
Fruit and tree nut .....	—	—	—	—	—	—	—	—	—	—
Beef cattle feedlots .....	*12	*36	*8,742	—	—	*588	*12	*588	—	—
Beef cattle, except feedlots .....	1,126	2,697	109,819	799	2,661	-5,115	*323	*6,447	*110	*77
Hogs, sheep, and goats .....	*400	*904	*17,242	*104	*23	*2,825	*326	*3,587	—	—
Dairy farms .....	*178	*356	*8,835	*178	*117	*1,711	*178	*1,711	—	—
Poultry and eggs .....	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	—	—
Animal specialty .....	—	—	—	—	—	—	—	—	—	—
Other .....	*86	*184	*5,400	*86	*762	*-9	*12	*55	—	—
Agricultural services, forestry and fishing .....	321	675	52,815	*173	*5,036	9,250	*242	*9,435	*86	*1,052

Footnotes at end of table.



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

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

State and industry	Number of—		Business receipts*	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partner-ships	Partners		Number of partner-ships	Amount		Number of partner-ships	Amount	Number of partner-ships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Missouri—Continued</b>										
<b>Mining</b> .....	394	1,086	106,254	*165	*18,857	59	*239	*14,143	3	134
Oil and gas extraction .....	*154	*519	*17,296	**	**	*-10,259	*76	*2,228	**	**
Other mining .....	*240	*567	*88,958	**	**	*10,318	*163	*11,915	**	**
<b>Construction</b> .....	1,114	2,533	208,037	737	37,183	30,155	937	32,000	*16	*235
General contractors .....	409	1,048	157,969	329	25,976	17,155	245	19,000	*4	*153
Special trade contractors .....	705	1,485	50,068	*408	*11,207	13,000	692	13,000	*12	*82
Plumbing, heating, and air conditioning .....	*86	*172	*7,886	*86	*604	*1,787	*86	*1,787	*12	*82
Painting, paper hanging and decorating .....	*74	*148	*1,833	—	—	*1,126	*74	*1,126	—	—
Masonry, stonework, tile setting, and plastering .....	*149	*373	*2,846	—	—	*1,136	*149	*1,136	—	—
Contractors, not elsewhere classified .....	*396	*792	*37,503	*322	*10,603	*8,951	*383	*8,951	—	—
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	1,029	2,068	171,765	806	23,333	8,687	713	14,171	*77	*525
Lumber and wood products, except furniture .....	*420	*840	*32,488	*272	*5,378	*3,709	*346	*4,693	—	—
Printing, publishing, and allied industries .....	*24	*48	*5,315	*24	*1,372	*210	*12	*234	—	—
Machinery, except electrical .....	—	—	—	—	—	—	—	—	—	—
Other manufacturing industries .....	585	1,180	133,962	510	16,583	4,768	355	9,244	*77	*525
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	350	1,399	73,133	154	8,763	2,171	223	6,519	*28	*97
Transportation .....	258	1,105	41,158	*62	*4,813	1,873	136	3,292	*28	*97
Trucking and warehousing .....	*148	*356	*29,791	*44	*2,811	*1,844	*118	*2,323	*25	*11
Other transportation .....	*110	*749	*11,367	*18	*2,002	*29	*18	*969	*3	*86
Communication, electric, gas, and sanitary services .....	*92	*294	*31,975	*92	*3,950	*298	*87	*3,227	—	—
<b>Wholesale and retail trade</b> .....	4,342	10,707	924,726	2,795	69,373	52,536	3,150	59,697	353	605
Wholesale trade .....	726	1,542	205,359	356	8,561	13,858	645	14,144	*113	*199
Retail trade .....	3,616	9,165	719,367	2,439	60,812	38,678	2,505	45,553	240	406
Building materials, paint, hardware, garden supply, and mobile home dealers .....	196	703	96,761	110	9,663	7,540	117	7,815	*7	*25
General merchandise stores .....	*172	*344	*24,061	*172	*2,297	*7,730	*172	*7,730	*12	*6
Food stores .....	365	776	136,066	217	10,860	2,189	264	4,568	*33	*169
Grocery stores .....	276	592	125,470	202	10,130	1,888	249	4,183	*30	*114
Other food stores .....	*89	*184	*10,596	*15	*730	*301	*15	*385	*3	*55
Automotive dealers and service stations .....	698	1,418	189,335	303	8,227	6,342	458	7,200	*90	*108
Motor vehicle dealers .....	209	424	59,911	48	2,640	1,838	61	2,478	—	—
Gasoline service stations .....	375	751	102,604	215	3,904	3,736	286	3,946	*87	*93
Other automotive dealers .....	*114	*243	*26,820	*40	*1,683	*768	*111	*776	*3	*15
Apparel and accessory stores .....	*356	*786	*38,443	*271	*3,753	*1,452	*269	*1,622	*74	*35
Furniture and home furnishings stores .....	*303	*619	*38,461	*216	*3,766	*5,034	*228	*5,289	—	—
Eating places .....	*209	*1,613	*44,579	*209	*10,185	*1,142	*142	*2,441	—	—
Drinking places .....	*296	*666	*15,295	*148	*1,843	*173	*148	*862	—	—
Liquor stores .....	*74	*148	*5,702	*74	*594	*-152	—	—	—	—
Other retail trade .....	947	2,092	130,664	719	9,624	7,228	707	8,026	*24	*63
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b> .....	6,340	43,205	524,375	1,024	38,214	19,900	3,563	88,506	*32	*168
Finance .....	981	20,016	70,060	*56	*16,442	7,077	534	16,171	**	**
Banking, and credit agencies other than banks .....	*119	*418	*2,162	—	—	*-3,294	**	**	**	**
Security, commodity brokers, and services .....	*80	*564	*47,225	*6	*16,100	*3,482	—	—	**	**
Holding and investment companies .....	782	19,034	20,673	*50	*342	6,879	458	11,791	**	**
Insurance agents, brokers, and service .....	215	529	45,513	215	7,415	13,110	215	13,110	**	**
Real estate .....	5,144	22,660	408,802	753	14,357	-287	2,814	59,225	*18	*80
Operators and lessors of buildings .....	4,039	18,002	329,621	450	10,853	-12,986	2,240	39,123	**	**
Lessors, other than buildings .....	514	3,303	10,616	*84	*25	*2,722	*297	*5,693	**	**
Real estate agents, brokers, and managers .....	403	820	*35,857	*210	*3,081	5,953	*165	*9,516	**	**
Other real estate .....	188	535	*32,908	*9	*398	4,024	*112	*4,893	**	**
<b>Services</b> .....	4,942	13,814	692,921	2,638	123,851	189,519	3,316	204,584	564	1,225
Hotels and other lodging places .....	*262	*833	*28,788	*257	*9,157	*-1,811	*148	*1,397	—	—
Motels, motor hotels, and tourist courts .....	*187	*609	*12,350	*182	*2,487	*-911	*74	*818	—	—
Other lodging places .....	*75	*224	*16,438	*75	*6,670	*-900	*74	*579	—	—
Personal services .....	*445	*890	*10,533	*74	*243	*3,179	*297	*3,644	—	—
Laundries, dry cleaning and garment services .....	*74	*148	*1,265	*74	*243	*-366	—	—	—	—
Beauty shops .....	*74	*148	*1,078	—	—	*849	*74	*849	—	—
Barber shops .....	*74	*148	*2,278	—	—	*1,489	*74	*1,489	—	—
Other personal services .....	*223	*446	*5,912	—	—	*1,207	*149	*1,306	—	—
Business services .....	651	1,561	56,156	*219	*4,313	6,792	*294	*10,536	*75	*132
Automobile repair and services .....	606	1,379	45,954	*250	*8,760	3,766	*472	*4,518	*74	*64
Automobile repair shops .....	*395	*803	*40,036	*247	*8,509	*3,506	*321	*3,515	*74	*64
General automobile repair shops .....	*395	*803	*40,036	*247	*8,509	*3,506	*321	*3,515	*74	*64
Other automobile repair .....	—	—	—	—	—	—	—	—	—	—
Automobile parking and other services .....	*211	*576	*5,918	*3	*251	*260	*151	*1,003	—	—
Miscellaneous repair services .....	*297	*668	*17,587	*75	*31	*7,333	*223	*7,342	**	**
Amusement and recreation services, including motion pictures .....	472	1,360	26,365	*322	*5,510	2,475	*311	*3,862	*87	*146
Medical and health services .....	327	882	85,882	253	13,260	45,010	324	45,245	*118	*252
Offices of physicians .....	238	695	76,629	164	11,785	43,027	238	43,027	*41	*216
Other medical and health services .....	*89	*187	*9,253	*89	*1,475	*1,983	*86	*2,218	*77	*36
Legal services .....	338	1,734	147,832	338	28,270	90,488	338	90,488	**	**
Engineering and architectural services .....	*35	*145	*145,947	*8	*30,397	*17,052	*10	*19,329	**	**
Accounting, auditing, and bookkeeping services .....	*125	*391	*31,245	*51	*12,570	*5,475	*51	*5,510	*39	*290
Certified public accountants .....	*51	*243	*31,244	*51	*12,570	*5,510	*51	*5,510	*39	*290
Other accounting, auditing, and bookkeeping services .....	*74	*148	*1	—	—	*-35	—	—	—	—
Other services .....	1,384	3,971	96,632	791	11,340	9,760	848	12,713	*148	*54
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>New Jersey</b>										
All industries .....	36,385	142,864	4,924,376	10,488	504,027	425,837	23,628	762,598	1,291	3,943
<b>Agriculture, forestry, and fishing</b> .....	657	1,576	69,921	*330	*8,573	15,025	378	19,896	—	—
Farms .....	535	1,320	45,721	*221	*5,675	12,812	*256	*17,683	—	—
Field crop .....	*112	*336	*10,509	*84	*1,645	*2,820	*84	*3,657	—	—
Vegetable and melon .....	—	—	—	—	—	—	—	—	—	—
Fruit and tree nut .....	*196	*392	*17,449	*113	*3,803	*1,106	*112	*3,282	—	—
Beef cattle feedlots .....	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots .....	*38	*214	*13,071	**	**	*9,578	*37	*9,789	—	—
Hogs, sheep, and goats .....	—	—	—	—	—	—	—	—	—	—
Dairy farms .....	*106	*212	*4,491	**	**	*—563	*23	*955	—	—
Poultry and eggs .....	—	—	—	—	—	—	—	—	—	—
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	—	—
Animal specialty .....	—	—	—	—	—	—	—	—	—	—
Other .....	*83	*166	*201	—	—	*—129	—	—	—	—
Agricultural services, forestry and fishing .....	*122	*256	*24,200	*109	*2,898	*166	*122	*2,213	—	—
<b>Mining</b> .....	*90	*473	*157,270	**	**	*44,057	3	70,157	—	—
Oil and gas extraction .....	*86	*429	*66,413	—	—	*33,460	**	**	—	—
Other mining .....	4	44	*90,857	—	—	*10,597	**	**	—	—
<b>Construction</b> .....	2,218	4,737	399,053	763	56,749	47,711	1,875	56,071	*83	*87
General contractors .....	753	1,712	287,771	263	39,020	20,294	618	28,380	*83	*87
Special trade contractors .....	1,465	3,025	111,282	*500	*17,729	27,417	1,257	27,691	—	—
Plumbing, heating, and air conditioning .....	**	**	**	**	**	**	**	**	—	—
Painting, paper hanging and decorating .....	**	**	**	**	**	**	**	**	—	—
Masonry, stonework, tile setting, and plastering .....	*338	*759	*24,223	**	**	*8,295	*338	*8,295	—	—
Contractors, not elsewhere classified .....	1,043	2,098	63,625	*332	*10,154	14,210	835	14,484	—	—
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	695	1,660	342,455	520	49,961	32,444	512	41,041	*25	*185
Lumber and wood products, except furniture .....	*13	*26	*12,895	*13	*1,633	*1,295	*13	*1,295	*12	*97
Printing, publishing, and allied industries .....	*97	*216	*10,444	*14	*827	*1,033	*95	*2,666	**	**
Machinery, except electrical .....	*111	*242	*16,088	*111	*3,708	*5,853	**	*5,853	**	**
Other manufacturing industries .....	474	1,176	303,028	382	43,793	24,263	293	31,227	**	**
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	651	1,337	57,342	**	**	10,193	540	10,825	*13	*49
Transportation .....	538	1,108	*27,128	**	**	4,538	*443	*4,614	—	—
Trucking and warehousing .....	*177	*358	*12,611	**	**	*2,410	*110	*2,423	—	—
Other transportation .....	*361	*750	*14,517	—	—	*2,128	*333	*2,191	—	—
Communication, electric, gas, and sanitary services .....	*113	*229	*30,214	**	**	*5,655	*97	*6,211	*13	*49
<b>Wholesale and retail trade</b> .....	5,239	11,139	1,031,384	2,304	88,699	64,191	3,637	71,614	361	892
Wholesale trade .....	674	1,530	330,250	283	37,443	24,083	646	24,790	112	*146
Retail trade .....	4,565	9,609	701,134	2,021	51,256	40,108	2,991	46,824	349	746
Building materials, paint, hardware, garden supply, and mobile home dealers .....	*125	*253	*21,247	*125	*1,545	*592	*29	*870	—	—
General merchandise stores .....	*97	*194	*15,392	*97	*2,633	*217	*14	*485	—	—
Food stores .....	637	1,327	108,157	364	5,168	8,065	525	9,274	*54	*70
Grocery stores .....	319	688	67,013	142	3,620	3,187	207	4,396	*13	*28
Other food stores .....	*318	*639	*41,144	*222	*1,548	*4,878	*318	*4,878	*41	*42
Automotive dealers and service stations .....	855	1,883	219,123	393	9,739	12,276	700	12,704	*163	*204
Motor vehicle dealers .....	*47	*132	*57,743	*47	*5,873	*2,994	*45	*3,019	**	**
Gasoline service stations .....	670	1,451	142,772	291	3,012	9,393	557	9,584	**	**
Other automotive dealers .....	*198	*300	*18,608	*55	*854	*—111	*98	*—101	**	**
Apparel and accessory stores .....	485	970	33,271	*150	*2,824	1,853	*233	*2,073	—	—
Furniture and home furnishings stores .....	*207	*436	*28,925	*39	*1,227	*4,384	*195	*4,753	—	—
Eating places .....	651	1,483	60,978	374	10,150	5,670	439	6,924	*5	*211
Drinking places .....	*136	*284	*9,913	*136	*1,532	*371	*96	*533	—	—
Liquor stores .....	*44	*88	*10,113	*44	*460	*1,131	*43	*1,148	—	—
Other retail trade .....	1,328	2,691	194,015	299	15,978	5,549	717	8,060	*127	*261
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b> .....	19,330	101,109	1,926,055	2,124	78,990	—40,576	10,830	226,479	57	364
Finance .....	3,690	37,625	181,036	*96	*4,140	—18,362	2,218	22,547	**	**
Banking, and credit agencies other than banks .....	*83	*166	*151	—	—	*—276	—	—	—	—
Security, commodity brokers, and services .....	*26	*145	*109,275	*8	*825	*—12,667	*22	*2,003	—	—
Holding and investment companies .....	3,581	37,314	71,610	*88	*3,315	—5,419	2,196	20,544	**	**
Insurance agents, brokers, and service .....	*30	*248	*425,452	*30	*34,393	*25,569	*30	*25,569	**	**
Real estate .....	15,610	63,236	1,319,567	1,998	40,457	—47,783	8,582	178,363	*40	*253
Operators and lessors of buildings .....	14,487	57,968	1,142,571	1,759	31,975	—35,499	8,156	164,285	*23	*129
Lessors, other than buildings .....	291	1,452	*4,281	—	—	24	*91	*2,163	—	—
Real estate agents, brokers, and managers .....	491	1,714	119,669	*182	*7,777	—10,944	*241	*6,988	*11	*6
Other real estate .....	341	2,102	53,046	*57	*705	—1,364	94	4,927	*6	*118

Footnotes at end of table

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>New Jersey—Continued</b>										
<b>Services</b> .....	7,505	20,833	940,896	4,155	206,390	252,792	5,853	266,515	752	2,366
Hotels and other lodging places .....	*12	*124	*14,314	*10	*2,654	*-1,913	**	**	**	**
Motels, motor hotels, and tourist courts .....	*8	*116	*5,784	**	**	*-1,830	**	**	**	**
Other lodging places .....	*4	*8	*8,530	**	**	*-83	**	**	**	**
Personal services .....	1,153	2,381	68,401	485	9,947	21,425	863	21,994	*25	*255
Laundries, dry cleaning and garment services .....	*263	*526	*5,420	*179	*705	*-388	*84	*116	—	—
Beauty shops .....	*83	*166	*718	—	—	*311	*83	*311	—	—
Barber shops .....	*431	*862	*18,896	*179	*4,505	*8,909	*431	*8,909	*13	*251
Other personal services .....	376	827	43,367	*127	*4,737	12,593	*265	*12,658	*12	*4
Business services .....	963	3,844	111,639	457	24,976	14,031	738	16,803	*122	*246
Automobile repair and services .....	774	1,638	43,448	*274	*4,343	4,369	606	4,495	*5	*306
Automobile repair shops .....	*602	*1,204	*34,808	*269	*2,153	*3,263	*518	*3,263	—	—
General automobile repair shops .....	*167	*334	*9,999	*84	*164	*13	*83	*13	—	—
Other automobile repair .....	*435	*870	*24,809	*185	*1,989	*3,250	*435	*3,250	—	—
Automobile parking and other services .....	*172	*434	*8,640	*5	*2,190	*1,106	*88	*1,232	*5	*306
Miscellaneous repair services .....	*261	*522	*20,407	*178	*2,372	*4,255	**	**	**	**
Amusement and recreation services, including motion pictures .....	1,176	4,032	57,774	482	6,786	10,168	811	14,195	*99	*310
Medical and health services .....	787	1,935	186,800	698	42,032	59,047	684	59,764	*183	*273
Offices of physicians .....	*314	*773	*60,566	*230	*6,397	*32,056	*314	*32,056	*12	*37
Other medical and health services .....	473	1,162	126,234	468	35,635	26,991	370	27,708	*171	*236
Legal services .....	870	2,603	253,190	777	62,188	104,971	842	105,764	209	675
Engineering and architectural services .....	349	791	49,349	*241	*11,747	10,729	*254	*11,327	—	—
Accounting, auditing, and bookkeeping services .....	477	1,183	98,570	393	34,274	22,769	465	22,811	*95	*259
Certified public accountants .....	306	826	86,317	306	29,414	20,537	294	20,579	*95	*259
Other accounting, auditing, and bookkeeping services .....	*171	*357	*12,253	*87	*4,860	*2,232	*171	*2,232	—	—
Other services .....	683	1,780	37,004	*160	*5,071	2,941	328	4,595	—	—
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>New York</b>										
<b>All industries</b> .....	83,760	880,551	20,498,747	28,943	3,110,955	890,499	53,750	2,987,561	2,515	14,457
<b>Agriculture, forestry, and fishing</b> .....	3,995	9,252	403,706	3,061	32,383	58,099	3,212	65,027	*256	348
Farms .....	3,546	8,316	374,824	2,692	28,155	53,702	2,887	59,125	*256	348
Field crop .....	*181	*452	*17,837	*181	*731	*4,161	*181	*4,161	—	—
Vegetable and melon .....	*218	*462	*34,112	*128	*3,471	*9,352	*218	*9,352	—	—
Fruit and tree nut .....	*176	*484	*10,093	*95	*2,241	*-1,596	*91	*991	—	—
Beef cattle feedlots .....	**	**	**	**	**	**	**	**	—	—
Beef cattle, except feedlots .....	**	**	**	**	**	**	**	**	—	—
Hogs, sheep, and goats .....	*89	*178	*614	**	**	**	**	**	—	—
Dairy farms .....	2,440	5,658	283,298	**	**	41,685	2,218	42,455	*191	208
Poultry and eggs .....	*154	*308	*14,956	*65	*376	*1,767	*154	*1,767	*191	208
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	—	—
Animal specialty .....	—	—	—	—	—	—	—	—	—	—
Other .....	*155	*400	*1,436	*65	*421	*-895	—	—	*65	140
Agricultural services, forestry and fishing .....	449	936	*28,882	*369	*4,228	4,397	*325	*5,902	—	—
<b>Mining</b> .....	959	19,063	205,548	**	**	*-127,894	391	28,204	*3	*53
Oil and gas extraction .....	670	10,328	65,980	**	**	*-99,015	*211	*25,619	**	**
Other mining .....	289	8,735	139,568	**	**	*-28,879	*180	*2,585	**	**
<b>Construction</b> .....	2,485	5,260	491,751	696	86,861	-554	1,770	46,366	*46	*620
General contractors .....	484	1,116	347,318	209	61,900	*-21,546	265	22,674	*25	*565
Special trade contractors .....	2,001	4,144	144,433	487	24,961	20,992	1,505	23,692	*21	*55
Plumbing, heating, and air conditioning .....	**	**	**	**	**	**	**	**	—	—
Painting, paper hanging and decorating .....	**	**	**	**	**	**	**	**	—	—
Masonry, stonework, tile setting, and plastering .....	*82	*178	*3,889	**	**	*1,542	*82	*1,542	—	—
Contractors, not elsewhere classified .....	1,327	2,782	80,789	390	19,561	14,716	937	15,979	*21	*55
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	1,859	4,863	501,482	927	103,866	39,544	1,235	54,198	85	950
Lumber and wood products, except furniture .....	*90	*270	*6,441	—	—	*1,491	*90	*1,491	—	—
Printing, publishing, and allied industries .....	662	1,522	45,942	437	13,329	*-2,329	*411	*6,216	*6	*189
Machinery, except electrical .....	*89	*178	*2,478	—	—	*1,612	*89	*1,612	**	**
Other manufacturing industries .....	1,018	2,893	446,621	490	90,537	38,770	645	44,879	**	**
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	776	2,822	216,945	**	**	*-172,303	461	25,894	*28	*395
Transportation .....	728	1,987	182,044	**	**	*-12,243	447	19,640	*28	*395
Trucking and warehousing .....	484	1,102	83,720	**	**	11,309	324	11,476	*15	*47
Other transportation .....	244	885	98,324	**	**	*-23,552	*123	*8,164	*13	*348
Communication, electric, gas, and sanitary services .....	48	835	34,901	*26	*3,809	*-160,060	*14	*6,254	—	—

Footnotes at end of table.

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partner-ships	Partners		Number of partner-ships	Amount		Number of partner-ships	Amount	Number of partner-ships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>New York—Continued</b>										
Wholesale and retail trade .....	13,934	30,033	3,516,041	6,710	161,106	183,193	10,270	209,613	508	2,288
Wholesale trade .....	1,774	4,021	1,889,082	674	44,829	57,901	1,327	65,770	59	269
Retail trade .....	12,160	26,012	1,626,959	6,036	116,277	125,292	8,943	143,843	449	2,019
Building materials, paint, hardware, garden supply, and mobile home dealers .....	376	802	105,046	224	6,218	10,616	276	10,919	*45	*460
General merchandise stores .....	*133	*289	*31,331	*133	*2,372	*1,715	*130	*1,856	—	—
Food stores .....	2,402	4,919	364,514	1,230	16,341	33,811	2,161	35,607	*31	*118
Grocery stores .....	1,415	2,858	248,374	702	7,937	19,314	1,318	20,737	*15	*13
Other food stores .....	987	2,061	116,140	528	8,404	14,497	843	14,870	*16	*105
Automotive dealers and service stations .....	1,150	2,468	279,725	629	15,441	12,261	869	14,457	*105	*107
Motor vehicle dealers .....	227	476	104,566	126	9,327	3,251	138	4,418	**	**
Gasoline service stations .....	656	1,444	139,190	479	5,810	7,244	545	8,100	**	**
Other automotive dealers .....	*267	*546	*35,969	*24	*304	*1,766	*186	*1,939	**	**
Apparel and accessory stores .....	1,056	2,192	75,931	167	4,730	7,372	734	8,142	**	**
Furniture and home furnishings stores .....	960	2,377	100,989	556	5,451	10,510	789	12,252	**	**
Eating places .....	1,763	3,763	188,363	1,096	34,830	15,435	1,317	16,791	*106	*1,058
Drinking places .....	803	1,671	34,456	*455	*4,281	*1,816	*398	*3,298	**	**
Liquor stores .....	401	816	86,670	208	*3,121	*2,557	271	2,803	*41	*59
Other retail trade .....	3,116	6,715	359,934	1,338	23,492	29,199	1,998	37,718	*107	*128
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate .....	41,075	738,974	8,683,249	7,880	629,626	-538,138	22,843	819,674	489	1,833
Finance .....	8,739	87,014	3,187,342	430	332,321	-100,716	5,247	305,968	41	515
Banking, and credit agencies other than banks .....	183	1,184	54,050	*16	*18,027	5,207	*177	*5,871	*4	*1
Security, commodity brokers, and services .....	495	6,249	2,824,334	294	308,858	1,012	341	126,520	**	**
Holding and investment companies .....	8,061	79,581	308,958	120	5,436	-106,935	4,729	173,577	**	**
Insurance agents, brokers, and service .....	360	1,071	146,423	*113	*3,645	25,663	*359	*40,911	*3	*18
Real estate .....	31,976	650,889	5,349,484	7,337	293,660	-463,085	16,877	472,795	445	1,300
Operators and lessors of buildings .....	29,043	638,985	5,165,380	6,916	271,475	-421,190	16,004	446,054	270	959
Lessors, other than buildings .....	975	5,058	21,182	*10	*381	-20,894	*223	*3,733	*5	*47
Real estate agents, brokers, and managers .....	1,571	5,405	108,496	403	19,735	-14,452	445	15,730	*170	*294
Other real estate .....	387	1,441	54,426	*8	*2,069	-6,549	*205	*7,278	—	—
Services .....	18,677	70,284	6,480,025	9,163	2,028,916	1,448,552	13,928	1,738,585	1,100	7,970
Hotels and other lodging places .....	734	2,558	207,112	455	48,763	15,899	356	21,363	**	**
Hotels, motor hotels, and tourist courts .....	374	1,452	49,008	**	**	4,501	181	6,433	**	**
Other lodging places .....	360	1,106	158,104	**	**	11,398	175	14,930	**	**
Personal services .....	1,500	3,425	67,121	591	13,872	12,212	1,204	13,512	—	—
Laundries, dry cleaning and garment services .....	776	1,641	33,674	*192	*5,380	6,473	686	6,667	—	—
Beauty shops .....	*383	*902	*13,825	*213	*4,728	*2,428	*315	*2,546	—	—
Barber shops .....	*170	*500	*3,887	*80	*926	*1,299	*90	*1,409	—	—
Other personal services .....	*171	*382	*15,735	*106	*2,838	*2,012	*103	*2,890	—	—
Business services .....	2,749	8,553	449,825	690	49,334	-71,010	2,024	84,668	*21	*503
Automobile repair and services .....	998	2,249	57,558	275	3,690	14,421	735	14,990	*51	*177
Automobile repair shops .....	733	1,466	42,576	*171	*2,607	11,129	563	11,397	*51	*177
General automobile repair shops .....	*120	*240	*8,904	*29	*560	*2,163	*120	*2,163	—	—
Other automobile repair .....	613	1,226	33,672	*142	*2,047	8,966	*443	*9,234	*51	*177
Automobile parking and other services .....	*265	*783	*14,982	*104	*1,083	*3,292	*172	*3,593	—	—
Miscellaneous repair services .....	837	1,834	24,046	*261	*5,125	4,074	*576	*4,236	**	**
Amusement and recreation services, including motion pictures .....	1,866	12,315	327,018	362	59,005	-16,109	702	50,242	52	900
Medical and health services .....	2,218	7,642	985,451	1,745	333,538	166,557	1,594	189,053	249	1,017
Offices of physicians .....	835	3,402	281,796	698	43,149	126,792	701	128,065	86	296
Other medical and health services .....	1,383	4,240	703,655	1,047	290,389	39,765	893	60,988	163	721
Legal services .....	3,213	14,178	1,922,145	2,871	536,395	820,093	3,118	820,761	394	3,481
Engineering and architectural services .....	514	1,381	287,795	244	100,222	34,677	402	35,656	37	987
Accounting, auditing, and bookkeeping services .....	1,605	8,842	1,791,183	1,083	765,224	425,506	1,520	425,701	120	680
Certified public accountants .....	1,120	6,561	1,403,970	764	605,781	331,168	1,120	331,168	120	680
Other accounting, auditing, and bookkeeping services .....	485	2,281	387,213	319	159,443	94,338	400	94,533	—	—
Other services .....	2,443	7,307	360,771	586	113,748	42,232	1,697	78,403	—	—
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Ohio</b>										
All industries .....	43,753	206,637	6,174,963	16,401	696,961	556,005	26,172	1,020,650	1,910	7,494
Agriculture, forestry, and fishing .....	2,827	6,800	185,134	1,518	15,734	17,118	1,862	35,465	*28	*131
Farms .....	2,342	5,575	137,578	1,264	11,569	12,140	1,543	24,713	*4	*38
Field crop .....	1,381	3,263	68,944	627	1,542	12,654	1,065	16,313	—	—
Vegetable and melon .....	*18	*54	261	*18	*119	*369	—	—	—	—
Fruit and tree nut .....	*42	*189	*5,128	*42	*440	*983	*21	*341	—	—
Beef cattle feedlots .....	**	**	**	**	**	**	**	**	—	—
Beef cattle, except feedlots .....	**	**	**	**	**	**	**	**	—	—
Hogs, sheep, and goats .....	*67	*268	*2,229	*67	*49	*1,011	—	—	—	—
Dairy farms .....	*290	*600	*28,917	*188	*5,114	*3,000	*202	*5,033	—	—
Poultry and eggs .....	*106	*212	*22,546	*106	*1,414	*2,889	*106	*2,889	*4	*38
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	—	—
Animal specialty .....	*67	*134	*34	*67	—	—	—	—	—	—
Other .....	*42	*84	*4,777	*42	*1,876	*1,697	—	—	—	—
Agricultural services, forestry and fishing .....	485	1,225	47,556	*254	*4,165	4,978	*319	*10,752	*24	*93

Footnotes at end of table.

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partner-ships	Partners		Number of partner-ships	Amount		Number of partner-ships	Amount	Number of partner-ships	Amount
	(1)	(2)		(3)	(4)		(5)	(6)	(7)	(8)
<b>Ohio—Continued</b>										
Mining .....	990	13,526	188,599	100	8,721	-40,685	709	31,802	*6	*43
Oil and gas extraction .....	884	12,631	48,137	*69	*840	-2,145	617	22,367	**	**
Other mining .....	106	895	140,462	31	7,881	-38,540	*92	*9,435	**	**
Construction .....	3,251	7,306	364,950	2,393	53,437	54,330	2,597	61,545	331	1,523
General contractors .....	1,431	3,467	233,309	907	21,869	32,001	1,000	38,474	*233	*1,398
Special trade contractors .....	1,820	3,839	131,641	1,486	31,568	22,329	1,597	23,071	*98	*125
Plumbing, heating, and air conditioning .....	*91	*182	*14,370	*91	*1,403	*3,225	*91	*3,225	*10	*30
Painting, paper hanging and decorating .....	*573	*1,213	*21,810	*343	*7,859	*3,361	*492	*3,509	*20	*71
Masonry, stonework, tile setting, and plastering .....	*103	*269	*2,515	—	—	*190	*82	*304	—	—
Contractors, not elsewhere classified .....	1,053	2,175	92,946	1,052	22,306	15,553	932	16,033	*68	*24
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
Manufacturing .....	1,050	2,405	271,672	766	38,044	15,111	800	30,475	*72	*331
Lumber and wood products, except furniture .....	*192	*447	*16,062	*192	*2,002	*4,536	*192	*4,536	*10	*28
Printing, publishing, and allied industries .....	*249	*568	*37,241	*249	*12,999	*2,798	*160	*5,924	*22	*97
Machinery, except electrical .....	*121	*251	*34,566	*121	*7,419	*7,498	*121	*7,498	*13	*8
Other manufacturing industries .....	488	1,139	183,803	204	15,624	279	327	12,517	*27	*198
Transportation, communication, electric, gas, and sanitary services .....	671	1,495	181,948	*211	*17,892	11,549	508	13,488	*95	*244
Transportation .....	604	1,361	179,445	*211	*17,892	10,498	441	12,437	*95	*244
Trucking and warehousing .....	481	1,012	57,269	*205	*16,357	9,232	*421	*10,211	*95	*244
Other transportation .....	*123	*349	*122,176	*6	*1,535	*1,266	*20	*2,226	—	—
Communication, electric, gas, and sanitary services .....	*67	*134	*2,503	—	—	*1,051	*67	*1,051	—	—
Wholesale and retail trade .....	6,238	15,156	1,974,017	3,821	114,002	98,468	4,347	113,349	354	1,997
Wholesale trade .....	893	2,651	957,481	603	33,325	37,179	760	38,833	58	208
Retail trade .....	5,345	12,505	1,016,536	3,218	80,677	61,289	3,587	74,516	296	1,789
Building materials, paint, hardware, garden supply, and mobile home dealers .....	309	916	68,117	207	3,392	5,576	288	5,807	*3	*3
General merchandise stores .....	*39	*78	*47,258	*38	*1,980	*2,957	*39	*2,957	—	—
Food stores .....	887	1,790	224,154	644	14,003	11,390	633	12,586	*98	*74
Grocery stores .....	553	1,122	202,949	472	12,165	8,526	380	9,496	*98	*74
Other food stores .....	*334	*668	*21,205	*172	*1,838	*2,864	*253	*3,090	—	—
Automotive dealers and service stations .....	642	1,366	266,723	470	15,134	11,574	593	13,432	85	331
Motor vehicle dealers .....	140	284	90,670	59	4,108	2,891	137	3,171	*15	*49
Gasoline service stations .....	469	1,004	147,346	378	8,207	8,636	429	9,010	*57	*270
Other automotive dealers .....	*33	*78	*28,707	*33	*2,819	*47	*27	*1,251	*13	*12
Apparel and accessory stores .....	*391	*782	*35,762	*95	*1,734	*2,063	*243	*2,158	**	**
Furniture and home furnishings stores .....	385	970	57,059	*219	*2,131	5,457	237	5,816	**	**
Eating places .....	716	2,318	144,455	466	28,623	1,211	230	7,429	*66	*993
Drinking places .....	528	1,159	48,204	461	6,828	3,804	*387	*5,487	*3	*181
Liquor stores .....	*67	*134	*9,626	—	—	*1,220	*67	*1,220	—	—
Other retail trade .....	1,381	2,992	115,178	618	6,852	16,037	870	17,624	*15	*166
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate .....	18,829	114,172	1,437,323	1,951	71,212	-73,548	8,153	197,482	223	706
Finance .....	3,713	49,138	137,862	34	22,210	37,889	1,402	64,795	*4	*126
Banking, and credit agencies other than banks .....	—	—	—	—	—	—	—	—	—	—
Security, commodity brokers, and services .....	*7	*180	*59,889	*7	*20,756	*3,602	*7	*3,602	**	**
Holding and investment companies .....	3,706	48,958	77,973	*27	*1,454	34,287	1,395	61,193	**	**
Insurance agents, brokers, and service .....	*200	*400	*24,633	*200	*3,434	*5,599	*200	*5,599	*98	*31
Real estate .....	14,916	64,634	1,274,828	1,717	45,568	-117,036	6,551	127,088	121	549
Operators and lessors of buildings .....	12,993	54,004	1,152,839	1,317	39,670	-127,987	5,704	103,977	93	356
Lessors, other than buildings .....	797	2,212	7,990	*111	*173	501	*281	*1,816	—	—
Real estate agents, brokers, and managers .....	649	3,331	31,653	*210	*4,148	4,274	*260	*6,037	*21	*48
Other real estate .....	477	5,087	82,346	79	1,577	6,176	256	15,258	*7	*145
Services .....	9,897	45,777	1,571,320	5,641	377,919	473,662	7,196	537,044	801	2,519
Hotels and other lodging places .....	295	4,504	151,607	203	38,500	-1,855	**	**	36	586
Hotels, motor hotels, and tourist courts .....	141	4,148	136,431	120	35,575	967	**	**	36	586
Other lodging places .....	*154	*356	*15,176	*83	*2,925	*-2,822	**	**	—	—
Personal services .....	1,232	2,981	58,217	835	11,933	10,644	828	12,166	*98	*54
Laundries, dry cleaning and garment services .....	*146	*377	*5,385	*81	*1,293	*496	*148	*496	—	—
Beauty shops .....	*458	*983	*16,786	*377	*7,259	*3,046	*296	*3,267	*67	*3
Barber shops .....	*170	*340	*1,463	*89	*6	*1,017	*170	*1,017	—	—
Other personal services .....	456	1,281	34,583	*288	*3,375	6,085	*214	*7,386	*31	*51
Business services .....	1,723	17,788	103,619	402	7,020	-9,231	1,014	21,428	—	—
Automobile repair and services .....	839	1,783	55,301	449	6,126	3,648	586	4,702	*10	*6
Automobile repair shops .....	555	1,110	39,585	*354	*5,213	2,139	*397	*2,501	*10	*6
General automobile repair shops .....	474	948	37,488	*273	*4,894	2,408	*397	*2,501	*10	*6
Other automobile repair .....	*81	*162	*2,087	*91	*319	-269	—	—	—	—
Automobile parking and other services .....	*284	*673	*15,716	*95	*913	*1,509	*189	*2,101	—	—
Miscellaneous repair services .....	*169	*338	*6,333	*169	*530	*552	**	**	—	—
Amusement and recreation services, including motion pictures .....	684	3,152	87,688	204	23,558	37,241	*251	*53,532	**	**
Medical and health services .....	976	2,808	163,884	778	36,026	56,744	823	58,162	*139	*407
Offices of physicians .....	208	957	68,584	177	12,218	36,832	208	36,832	*13	*8
Other medical and health services .....	768	1,851	95,300	601	23,808	19,912	615	21,330	*126	*399
Legal services .....	1,674	6,026	428,543	1,363	84,933	220,937	1,684	220,937	288	733
Engineering and architectural services .....	*189	*640	*51,153	*112	*13,862	*13,666	*122	*13,759	**	**
Accounting, auditing, and bookkeeping services .....	346	1,747	355,446	346	143,288	120,070	346	120,070	*196	*538
Certified public accountants .....	199	1,185	327,225	199	133,934	108,581	199	108,581	*116	*358
Other accounting, auditing, and bookkeeping services .....	*147	*562	*28,221	*147	*9,354	*11,489	*147	*11,489	*80	*183
Other services .....	1,770	4,010	109,529	780	12,143	21,246	1,220	24,494	*13	*69
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

State and industry	Number of—		Business receipts¹	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partner-ships	Partners		Number of partner-ships	Amount		Number of partner-ships	Amount	Number of partner-ships	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Pennsylvania</b>										
All industries .....	51,489	292,148	8,457,708	22,071	1,032,655	578,757	31,909	1,204,287	3,042	13,940
<b>Agriculture, forestry, and fishing</b> .....	2,957	8,754	203,484	1,815	17,649	21,000	1,768	39,116	*19	*29
Farms .....	2,029	5,696	169,819	1,518	12,087	15,536	1,284	30,394	*5	*10
Field crop .....	498	1,428	20,665	*243	*3,696	*1,278	*264	3,163	—	—
Vegetable and melon .....	*27	*98	*7,285	*5	*388	*3,030	*27	*3,030	*5	*10
Fruit and tree nut .....	*110	*308	*2,871	*110	*649	*587	*110	*587	—	—
Beef cattle feedlots .....	—	—	—	—	—	—	—	—	—	—
Beef cattle, except feedlots .....	*301	*1,450	*20,210	..	..	*7,066	..	..	—	—
Hogs, sheep, and goats .....	*91	*189	*9,092	..	..	*425	..	..	—	—
Dairy farms .....	877	1,973	72,392	833	1,564	11,967	678	14,712	—	—
Poultry and eggs .....	*21	*42	*512	*21	*35	*242	—	—	—	—
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	—	—
Animal specialty .....	—	—	—	—	—	—	—	—	—	—
Other .....	*104	*208	*36,792	*104	*5,258	*6,407	*104	*6,407	—	—
Agricultural services, forestry and fishing .....	928	3,058	*33,665	*297	*5,562	*4,864	*484	*8,722	*14	*19
<b>Mining</b> .....	963	10,639	376,043	371	48,447	43,241	609	65,445	222	998
Oil and gas extraction .....	663	8,863	48,947	*118	*2,368	16,669	375	23,767	*88	*114
Other mining .....	300	1,776	327,096	253	46,079	26,572	234	41,678	134	884
<b>Construction</b> .....	4,520	10,762	719,383	3,060	148,619	57,581	3,496	70,236	460	1,956
General contractors .....	1,397	3,034	397,676	1,116	93,709	15,290	890	25,522	263	907
Special trade contractors .....	3,123	7,728	321,707	1,944	54,910	42,291	2,606	44,714	197	1,049
Plumbing, heating, and air conditioning .....	1,066	2,395	98,504	708	15,551	12,887	704	13,578	*29	*111
Painting, paper hanging and decorating .....	*270	*540	*7,516	*180	*1,580	*3,046	*270	*3,046	—	—
Masonry, stonework, tile setting, and plastering .....	*258	*529	*10,910	*168	*1,598	*2,602	*258	*2,602	*13	*14
Contractors, not elsewhere classified .....	1,529	4,264	204,777	888	36,181	23,756	1,374	25,488	*155	*824
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	1,343	3,626	723,703	765	158,987	-121,116	1,114	44,948	226	1,750
Lumber and wood products, except furniture .....	*252	*537	*39,340	*162	*6,521	*7,101	*238	*7,293	*27	*83
Printing, publishing, and allied industries .....	213	730	55,606	*126	*18,786	*3,335	*124	*4,587	*88	*210
Machinery, except electrical .....	*311	*799	*65,857	*220	*12,918	*12,259	*311	*12,259	*3	*2
Other manufacturing industries .....	567	1,560	562,900	257	120,762	-143,811	441	20,809	108	1,455
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	856	2,567	170,901	572	40,595	6,028	525	16,511	*32	*315
Transportation .....	648	1,485	142,578	456	32,810	4,950	423	12,239	*32	*315
Trucking and warehousing .....	599	1,257	99,721	409	22,474	5,223	390	6,227	*29	*171
Other transportation .....	*49	*228	*42,857	*47	*10,336	*-273	*33	*6,012	*3	*144
Communication, electric, gas, and sanitary services .....	*208	*1,082	*28,323	*116	*7,785	*1,078	*102	*4,272	—	—
<b>Wholesale and retail trade</b> .....	11,140	24,558	3,106,814	6,472	222,700	156,200	7,353	176,557	876	3,359
Wholesale trade .....	2,007	4,559	1,064,371	1,069	59,159	55,145	1,623	60,278	142	837
Retail trade .....	9,133	19,999	2,042,443	5,403	163,541	101,055	5,730	116,279	734	2,522
Building materials, paint, hardware, garden supply, and mobile home dealers .....	402	985	167,173	314	16,859	10,475	292	11,342	121	247
General merchandise stores .....	*148	*316	*38,019	*57	*4,114	*1,198	*122	*1,365	*26	*23
Food stores .....	1,218	2,886	350,714	847	24,240	12,010	690	14,257	85	252
Grocery stores .....	500	1,091	281,173	320	17,519	10,924	487	10,942	72	242
Other food stores .....	718	1,795	69,541	527	6,721	1,086	203	3,315	*13	*10
Automotive dealers and service stations .....	1,732	3,749	661,419	1,022	32,624	23,772	1,025	26,197	83	180
Motor vehicle dealers .....	478	1,079	374,256	271	17,771	8,326	179	9,799	45	116
Gasoline service stations .....	734	1,498	170,527	425	6,421	6,829	333	7,478	*17	*13
Other automotive dealers .....	520	1,172	116,636	326	8,432	8,617	513	8,920	*21	*51
Apparel and accessory stores .....	827	1,696	119,040	364	12,273	8,168	546	8,948	*104	*335
Furniture and home furnishings stores .....	912	2,091	184,561	455	15,623	7,783	525	12,468	*58	*295
Eating places .....	828	1,743	168,166	738	33,596	8,249	780	8,612	87	965
Drinking places .....	938	1,876	63,736	582	6,590	7,523	628	8,382	*92	*122
Liquor stores .....	*103	*219	*25,413	—	—	*996	*103	*996	—	—
Other retail trade .....	2,025	4,438	264,202	1,024	17,522	20,880	1,019	23,712	*78	*103
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b> .....	17,500	187,799	1,510,697	2,226	71,837	-58,493	7,685	267,610	260	1,448
Finance .....	3,299	136,597	169,604	29	7,385	31,261	1,469	125,871	*9	*433
Banking, and credit agencies other than banks .....	*25	*155	*1,073	..	..	*-383	..	..	..	..
Security, commodity brokers, and services .....	44	396	23,768	..	..	-201	..	..	..	..
Holding and investment companies .....	3,230	136,046	144,763	..	..	31,845	1,446	124,049	..	..
Insurance agents, brokers, and service .....	*559	*1,118	*47,467	*291	*3,516	*21,818	*559	*21,818	*88	*66
Real estate .....	13,642	50,084	1,293,626	1,906	60,936	-111,572	5,657	119,921	163	949
Operators and lessors of buildings .....	11,967	43,098	1,056,058	1,549	45,531	-107,346	4,864	96,036	123	605
Lessors, other than buildings .....	567	2,608	22,105	—	—	3,107	*487	*3,613	—	—
Real estate agents, brokers, and managers .....	652	2,646	79,819	286	14,034	4,426	189	14,313	*40	*344
Other real estate .....	456	1,732	135,644	71	1,371	-11,759	117	5,957	—	—

Footnotes at end of table

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

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

State and industry	Number of—		Business receipts*	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partner-ships	Partners		Number of partner-ships	Amount		Number of partner-ships	Amount	Number of partner-ships	Amount
	(1)	(2)		(3)	(4)		(5)	(6)	(7)	(8)
<b>Pennsylvania—Continued</b>										
<b>Services</b> .....	12,210	43,443	1,646,683	6,790	323,821	474,316	9,359	523,864	947	4,085
Hotels and other lodging places .....	578	2,326	105,398	376	22,663	2,246	351	6,871	*24	*129
Motels, motor hotels, and tourist courts .....	316	1,445	48,279	136	10,916	201	*214	*3,418	*20	*26
Other lodging places .....	262	881	57,119	240	11,747	2,045	*137	*3,453	*4	*103
Personal services .....	1,622	3,631	73,334	1,001	13,362	14,056	1,316	15,259	*14	*278
Laundries, dry cleaning and garment services .....	781	1,936	31,076	*426	*5,110	3,284	*481	*4,432	**	**
Beauty shops .....	*538	*1,076	*17,768	*449	*5,274	*4,992	*532	*5,047	**	**
Barber shops .....	*90	*180	*1,594	—	—	*1,424	*90	*1,424	**	**
Other personal services .....	*213	*439	*22,896	*126	*2,978	*4,356	*213	*4,356	**	**
Business services .....	1,375	12,653	125,427	269	15,261	10,306	737	35,515	*4	*31
Automobile repair and services .....	2,315	4,675	171,355	980	17,736	29,205	1,937	32,314	*100	*270
Automobile repair shops .....	2,068	4,150	138,781	913	12,181	28,089	1,803	29,636	*100	*270
General automobile repair shops .....	1,101	2,202	66,528	*390	*2,790	14,934	1,013	15,567	—	—
Other automobile repair .....	967	1,948	72,253	523	9,391	13,155	790	14,069	*100	*270
Automobile parking and other services .....	*247	*525	*32,574	*67	*5,555	*1,116	*134	*2,678	—	—
Miscellaneous repair services .....	586	1,172	28,005	*229	*3,637	6,011	*496	*6,233	*26	*130
Amusement and recreation services, including motion pictures .....	935	4,427	63,075	451	10,785	-3,103	470	7,259	**	**
Medical and health services .....	761	1,869	174,632	648	37,125	74,182	754	75,366	270	1,157
Offices of physicians .....	319	887	78,826	306	11,512	44,140	319	44,140	*63	*236
Other medical and health services .....	442	982	95,806	342	25,613	30,042	435	31,226	*207	*921
Legal services .....	1,268	4,825	494,147	1,234	115,084	221,607	1,158	221,938	281	1,418
Engineering and architectural services .....	452	1,346	96,709	259	29,182	23,116	439	23,116	**	**
Accounting, auditing, and bookkeeping services .....	503	1,961	151,242	413	40,654	59,543	503	59,543	*92	*191
Certified public accountants .....	477	1,805	136,924	387	37,206	54,937	477	54,937	*79	*123
Other accounting, auditing, and bookkeeping services .....	*26	*156	*14,318	*26	*3,448	*4,606	*26	*4,606	*13	*68
Other services .....	1,815	4,558	163,359	930	18,332	37,147	1,198	40,450	*83	*283
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Tennessee</b>										
<b>All industries</b> .....	23,020	75,507	3,558,546	12,448	367,938	277,144	14,916	435,839	1,259	4,634
<b>Agriculture, forestry, and fishing</b> .....	2,904	6,582	236,536	2,040	15,156	-1,148	1,383	24,534	*94	*53
Farms .....	2,602	5,691	193,376	1,876	12,808	-1,172	1,293	23,400	*92	*52
Field crop .....	1,219	2,683	66,854	783	4,215	-6,111	517	8,309	**	**
Vegetable and melon .....	—	—	—	—	—	—	—	—	**	**
Fruit and tree nut .....	—	—	—	—	—	—	—	—	**	**
Beef cattle feedlots .....	*69	*138	*286	—	—	*-355	—	—	**	**
Beef cattle, except feedlots .....	472	1,084	17,354	*321	*827	-3,262	*210	*1,170	**	**
Hogs, sheep, and goats .....	*72	*144	*14,186	*72	*164	*-394	*3	*179	**	**
Dairy farms .....	681	1,445	77,685	611	5,631	7,860	**	**	**	**
Poultry and eggs .....	*19	*57	*10,173	*19	*822	*413	**	**	**	**
General livestock, except animal specialty .....	—	—	—	—	—	—	—	—	**	**
Animal specialty .....	—	—	—	—	—	—	—	—	**	**
Other .....	*70	*140	*6,838	*70	*1,149	*677	*70	*677	**	**
Agricultural services, forestry and fishing .....	302	891	*43,160	*164	*2,348	24	*90	*1,134	**	**
<b>Mining</b> .....	219	1,101	69,642	*60	*10,311	5,617	118	7,570	*24	*138
Oil and gas extraction .....	*100	*556	*5,946	*12	*1,719	*-640	*12	*84	*12	*7
Other mining .....	119	545	63,696	*48	*8,592	6,257	*106	*7,886	*12	*131
<b>Construction</b> .....	1,251	3,054	348,440	913	45,576	23,687	855	33,031	167	1,234
General contractors .....	383	856	175,158	324	18,917	8,389	306	14,031	51	403
Special trade contractors .....	868	2,198	173,282	589	26,659	15,298	549	19,000	*116	*831
Plumbing, heating, and air conditioning .....	354	1,122	48,493	*215	*7,604	4,839	*203	*6,098	*12	*6
Painting, paper hanging and decorating .....	—	—	—	—	—	—	—	—	—	—
Masonry, stonework, tile setting, and plastering .....	*95	*190	*12,132	*95	*4,411	*1,796	*95	*1,796	*70	*349
Contractors, not elsewhere classified .....	419	886	112,657	279	14,644	8,663	251	11,106	*34	*476
Contractors not allocable .....	—	—	—	—	—	—	—	—	—	—
<b>Manufacturing</b> .....	778	1,986	208,451	709	35,668	21,490	683	25,667	*98	*626
Lumber and wood products, except furniture .....	*200	*590	*40,832	*200	*7,481	*5,040	*187	*5,069	*3	*94
Printing, publishing, and allied industries .....	*166	*332	*30,851	*166	*6,906	*1,801	*166	*1,801	*83	*522
Machinery, except electrical .....	*16	*61	*16,233	*16	*5,890	*3,446	*16	*3,446	—	—
Other manufacturing industries .....	396	1,003	120,735	327	15,391	11,203	314	15,351	*12	*10
<b>Transportation, communication, electric, gas, and sanitary services</b> .....	460	1,085	36,342	*251	*7,013	3,925	*388	*4,168	*28	*19
Transportation .....	447	1,033	33,507	*238	*5,647	3,858	*375	*4,101	*15	*16
Trucking and warehousing .....	447	1,033	33,507	*238	*5,647	3,858	*375	*4,101	*15	*16
Other transportation .....	—	—	—	—	—	—	—	—	—	—
Communication, electric, gas, and sanitary services .....	*13	*52	*2,835	*13	*1,366	*67	*13	*67	*13	*3

Footnotes at end of table.

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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
<b>Tennessee—Continued</b>										
<b>Wholesale and retail trade</b>	<b>6,112</b>	<b>14,010</b>	<b>1,612,337</b>	<b>4,200</b>	<b>110,064</b>	<b>64,523</b>	<b>4,155</b>	<b>86,618</b>	<b>448</b>	<b>1,290</b>
Wholesale trade	460	1,056	432,297	285	15,062	8,357	433	13,754	*35	*255
Retail trade	5,652	12,954	1,180,040	3,915	*5,002	56,166	3,722	72,864	413	1,035
Building materials, paint, hardware, garden supply, and mobile home dealers	500	1,049	112,358	292	12,565	6,595	470	6,855	*56	*150
General merchandise stores	177	464	78,885	177	5,259	4,319	*147	*4,841	*15	*67
Food stores	962	2,096	287,561	657	21,850	8,154	675	9,753	*53	*166
Grocery stores	949	2,057	282,479	644	19,951	8,154	662	9,753	*40	*148
Other food stores	*13	*39	*5,082	*13	*1,899	*(-)	*13	*(-)	*13	*18
Automotive dealers and service stations	550	1,309	282,021	395	12,486	10,016	429	11,306	*28	*160
Motor vehicle dealers	139	307	174,146	135	6,698	6,892	125	7,185	**	**
Gasoline service stations	252	574	65,042	182	2,909	2,390	240	2,545	**	**
Other automotive dealers	*159	*428	*42,833	*78	*2,879	*734	*64	*1,576	**	**
Apparel and accessory stores	682	1,592	64,609	467	4,282	11,192	397	12,530	*70	*125
Furniture and home furnishings stores	560	1,170	72,135	422	5,629	7,108	335	7,551	*25	*52
Eating places	710	1,838	104,306	707	22,991	1,862	491	7,124	*51	*149
Drinking places	*69	*138	*782	—	—	*(-)	—	—	—	—
Liquor stores	*106	*228	*40,473	*106	*1,571	*2,607	*106	*2,607	*16	*6
Other retail trade	1,336	3,070	136,910	692	8,369	4,467	672	10,297	*99	*160
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—
<b>Finance, insurance, and real estate</b>	<b>7,139</b>	<b>36,917</b>	<b>473,172</b>	<b>1,518</b>	<b>36,642</b>	<b>10,060</b>	<b>4,580</b>	<b>83,493</b>	<b>*33</b>	<b>*164</b>
Finance	848	14,848	46,513	*94	*9,118	14,333	581	18,207	*3	*6
Banking, and credit agencies other than banks	*167	*446	*4,622	*23	*766	*1,722	*167	*1,722	*18	*6
Security, commodity brokers, and services	**	**	**	**	**	**	**	**	—	—
Holding and investment companies	**	**	**	**	**	**	**	**	—	—
Insurance agents, brokers, and service	355	796	40,435	*286	*3,284	14,934	355	14,934	—	—
Real estate	5,936	21,333	386,224	1,138	24,240	-19,207	3,644	50,352	*15	*158
Operators and lessors of buildings	3,939	12,281	257,930	568	11,261	-29,664	2,344	28,946	—	—
Lessors, other than buildings	681	3,509	3,360	—	—	137	*296	*1,396	—	—
Real estate agents, brokers, and managers	746	3,620	60,858	499	10,403	5,613	559	8,157	*4	*35
Other real estate	570	1,923	64,076	71	2,576	4,707	445	11,853	*11	*122
<b>Services</b>	<b>4,157</b>	<b>10,772</b>	<b>573,626</b>	<b>2,757</b>	<b>107,508</b>	<b>148,990</b>	<b>2,754</b>	<b>170,758</b>	<b>367</b>	<b>1,110</b>
Hotels and other lodging places	407	1,168	123,998	384	27,533	3,543	288	10,904	**	**
Hotels, motor hotels, and tourist courts	238	675	93,557	220	21,382	5,066	143	9,183	**	**
Other lodging places	*169	*493	*30,441	*164	*6,151	*(-)	*145	*1,721	**	**
Personal services	*384	*891	*18,783	*239	*5,627	*(-)	*163	*780	—	—
Laundries, dry cleaning and garment services	*228	*456	*9,338	*152	*3,988	*(-)	*76	*85	—	—
Beauty shops	*169	*138	*1,489	*69	*637	*(-)	*69	*67	—	—
Barber shops	*69	*207	*4,406	—	—	*(-)	*69	*67	—	—
Other personal services	*18	*90	*3,550	*18	*1,002	*628	*18	*628	—	—
Business services	625	1,426	39,134	*387	*7,007	3,411	389	10,339	*12	*1
Automobile repair and services	895	1,987	35,258	403	4,702	2,611	535	3,718	*155	*287
Automobile repair shops	*454	*933	*21,922	*177	*3,681	*667	*246	*988	*13	*51
General automobile repair shops	*246	*517	*17,413	*38	*2,909	*745	*177	*822	*13	*51
Other automobile repair	*208	*416	*4,509	*139	*772	*(-)	*69	*166	—	—
Automobile parking and other services	*441	*1,054	*13,336	*226	*1,021	*1,944	*289	*2,730	*142	*236
Miscellaneous repair services	*443	*886	*22,492	*304	*1,986	*2,633	*233	*3,878	**	**
Amusement and recreation services, including motion pictures	*121	*404	*15,265	*103	*1,054	*214	*82	*1,333	—	—
Medical and health services	326	1,234	128,727	289	29,873	51,049	181	52,733	*43	*138
Offices of physicians	194	543	53,442	181	8,151	33,333	124	34,955	*40	*122
Other medical and health services	132	691	75,285	108	21,722	17,716	57	17,778	*3	*16
Legal services	518	1,557	123,050	436	20,636	75,008	518	75,008	*94	*241
Engineering and architectural services	—	—	—	—	—	—	—	—	—	—
Accounting, auditing, and bookkeeping services	*122	*378	*26,571	*39	*6,759	*8,827	*122	*8,827	*14	*34
Certified public accountants	*52	*238	*26,031	*39	*6,759	*8,435	*52	*8,435	*14	*34
Other accounting, auditing, and bookkeeping services	*70	*140	*540	—	—	*392	*70	*392	—	—
Other services	*316	*841	*40,348	*173	*2,331	*2,861	*243	*3,238	—	—
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—
<b>Texas</b>										
<b>All industries</b>	<b>87,564</b>	<b>481,007</b>	<b>13,895,519</b>	<b>34,328</b>	<b>1,270,111</b>	<b>511,141</b>	<b>49,958</b>	<b>2,468,323</b>	<b>4,925</b>	<b>18,984</b>
<b>Agriculture, forestry, and fishing</b>	<b>11,536</b>	<b>31,312</b>	<b>1,119,549</b>	<b>7,025</b>	<b>80,983</b>	<b>-7,692</b>	<b>5,809</b>	<b>132,024</b>	<b>748</b>	<b>1,553</b>
Farms	10,278	28,100	942,196	6,181	62,101	-14,314	5,165	115,526	615	1,123
Field crop	3,000	8,969	322,985	1,647	26,517	31,064	1,878	56,652	575	1,002
Vegetable and melon	*15	*54	*14,382	*15	*1,280	*1,285	*15	*1,285	*3	*22
Fruit and tree nut	*383	*1,242	*20,328	*211	*4,098	*(-)	*194	*1,782	—	—
Beef cattle feedlots	89	293	72,095	*45	*1,646	411	*37	*2,769	—	—
Beef cattle, except feedlots	5,332	14,287	405,201	3,345	22,698	-43,066	2,067	40,171	*37	*99
Hogs, sheep, and goats	*438	*1,060	*13,190	*416	*1,071	*(-)	*372	*916	—	—
Dairy farms	530	1,115	68,661	*234	*2,389	8,888	**	**	—	—
Poultry and eggs	*75	*151	*12,982	*74	*100	*(-)	**	**	—	—
General livestock, except animal specialty	*97	*217	*1,614	*23	*132	*364	*97	*364	—	—
Animal specialty	*148	*296	*111	—	—	*(-)	—	—	—	—
Other	*171	*416	*10,647	*171	*2,170	*399	*96	*954	—	—
Agricultural services, forestry and fishing	1,258	3,212	177,353	844	18,882	6,622	644	16,498	*133	*430

Footnotes at end of table.







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

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

State and industry	Number of—		Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income		New jobs credit	
	Partnerships	Partners		Number of partnerships	Amount		Number of partnerships	Amount	Number of partnerships	Amount
	(1)	(2)		(3)	(4)		(5)	(6)	(7)	(8)
<b>All Other Areas—Continued</b>										
<b>Services</b> .....	<b>83,904</b>	<b>255,855</b>	<b>11,636,706</b>	<b>46,412</b>	<b>2,378,237</b>	<b>3,194,366</b>	<b>59,252</b>	<b>3,734,771</b>	<b>9,063</b>	<b>37,923</b>
Hotels and other lodging places .....	5,029	26,343	1,436,844	3,266	325,635	6,593	2,582	142,565	478	4,042
Motels, motor hotels, and tourist courts .....	2,699	15,354	726,544	2,141	154,322	17,451	1,276	60,405	390	2,431
Other lodging places .....	2,330	10,989	710,300	1,125	171,313	-10,858	1,306	82,160	88	1,611
Personal services .....	7,946	19,490	473,879	5,583	107,754	88,216	6,410	96,383	1,244	3,630
Laundries, dry cleaning and garment services .....	2,544	7,521	178,683	1,788	51,356	25,103	2,031	27,059	*157	*653
Beauty shops .....	2,127	4,757	59,822	1,677	18,076	11,463	1,656	14,819	*441	*1,153
Barber shops .....	741	1,773	34,893	*349	*12,414	6,576	*628	*6,721	*81	*644
Other personal services .....	2,534	5,439	200,481	1,769	25,908	45,074	2,095	47,784	565	1,180
Business services .....	12,186	36,716	860,751	3,058	97,740	52,774	7,501	218,983	732	4,200
Automobile repair and services .....	8,089	17,593	538,913	3,659	55,702	76,406	5,129	94,473	267	507
Automobile repair shops .....	5,477	11,261	389,928	2,998	40,308	68,606	3,983	74,352	229	414
General automobile repair shops .....	3,303	6,619	194,633	1,942	18,520	38,925	2,435	41,676	*191	*190
Other automobile repair .....	2,174	4,642	195,295	1,056	21,788	29,681	1,548	32,676	*38	*224
Automobile parking and other services .....	2,612	6,332	146,985	661	15,394	7,800	1,146	20,121	*38	*93
Miscellaneous repair services .....	3,759	7,753	163,215	1,573	14,772	27,558	2,710	31,795	*243	*858
Amusement and recreation services, including motion pictures .....	4,877	19,780	420,680	2,402	97,138	795	2,704	60,657	228	1,221
Medical and health services .....	7,291	22,661	2,172,886	5,763	465,873	800,479	6,326	838,472	1,457	6,461
Offices of physicians .....	3,434	11,616	1,287,352	2,915	235,254	602,058	3,183	607,224	891	2,375
Other medical and health services .....	3,857	11,045	885,534	2,848	230,619	198,421	3,143	231,248	566	4,086
Legal services .....	11,102	38,497	3,303,951	10,054	686,335	1,692,842	10,195	1,694,954	2,720	10,683
Engineering and architectural services .....	2,794	6,579	509,801	1,499	141,812	96,248	2,216	99,394	299	1,715
Accounting, auditing, and bookkeeping services .....	4,423	13,427	846,211	3,516	281,149	264,325	3,695	269,179	834	2,796
Certified public accountants .....	2,309	7,974	682,423	2,140	233,883	205,210	1,926	208,543	685	2,567
Other accounting, auditing, and bookkeeping services .....	2,114	5,453	163,788	1,376	47,266	59,115	1,769	60,636	*149	*229
Other services .....	16,408	47,016	909,575	6,039	104,327	86,130	9,784	187,916	561	1,810
<b>Nature of business not allocable</b> .....	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

\*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.

<sup>1</sup>Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.<sup>3</sup>Includes data from Puerto Rico and foreign returns.<sup>4</sup>United States totals in this table and in table 5 differ slightly from the totals in other tables, due to the use of different weighting factors. Tables 4 and 5 were computed with a separate set of weights for each IRS district, while all other tables were computed with a single national set of weights.















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

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

Industry	Number of—				Business receipts¹	Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent)²					
	Partnerships		Partners			Number of partnerships	Amount			Partnerships	Partners	Business receipts	Payroll	Net income	Deficit
	Total	Limited³	Total	Limited											
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>Hawaii</b>															
All industries	5,278	935	56,078	22,624	993,313	1,019	127,839	121,018	185,707	4.4	22.7	3.7	4.5	6.2	8.3
All nonfarm industries	5,161	935	55,610	22,624	982,628	998	127,266	121,082	184,798	4.7	22.9	3.6	4.5	6.3	8.4
Agriculture, forestry, and fishing	*117	•	*468	—	*10,685	*21	*573	*-64	*909	—	—	—	—	—	—
Farms	*117	—	*468	—	*10,685	*21	*573	*-64	*909	—	—	—	—	—	—
Other	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Manufacturing	*247	—	*1,165	—	*81,416	*23	*15,037	*21,162	*22,806	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	**	—	**	—	**	**	**	**	**	—	—	—	—	—	—
Wholesale and retail trade	826	**	2,173	**	90,408	229	8,895	11,614	12,072	25.2	25.9	25.2	29.9	38.1	54.6
Wholesale trade	*300	—	*827	—	*18,409	**	**	*4,200	*4,200	—	—	—	—	—	—
Retail trade	526	**	1,346	**	71,999	**	**	7,414	7,872	32.4	32.5	26.9	30.4	34.9	54.6
Food stores	*168	—	*429	—	*24,589	**	**	*1,835	*4,306	—	—	—	—	—	—
Automotive dealers and service stations	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other retail trade	358	**	917	**	47,410	**	**	3,108	3,566	40.2	40.0	25.6	32.7	41.0	54.6
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	3,270	843	46,940	22,446	344,958	334	10,184	3,327	46,269	8.3	27.0	7.9	14.7	13.0	10.2
Finance	1,139	442	15,210	4,569	28,345	**	**	157	9,448	19.9	17.9	11.5	—	23.5	22.9
Insurance agents, brokers, and service	*74	—	*148	—	*54	—	—	*37	*37	—	—	—	—	—	—
Real estate	2,057	401	31,582	17,877	316,559	**	**	3,133	36,784	9.4	39.7	8.6	—	15.6	11.6
Operators and lessors of buildings	1,626	148	15,416	2,605	118,793	**	**	4,317	18,254	10.2	43.4	18.1	—	21.0	19.7
Other real estate	431	253	16,166	15,272	197,766	**	**	-1,184	18,530	27.1	65.7	8.8	—	23.6	14.2
Services	645	86	4,884	128	352,076	391	89,246	82,007	97,826	24.4	42.1	6.1	6.5	10.3	18.0
Medical and health services	*22	—	*32	—	*12,473	*22	*2,057	*4,993	*4,993	—	—	—	—	—	—
Offices of physicians	*4	—	*46	—	*7,824	*4	*1,768	*2,861	*2,861	—	—	—	—	—	—
Other medical services	*18	—	*36	—	*4,649	*18	*289	*2,132	*2,132	—	—	—	—	—	—
Legal services	127	—	635	—	73,165	127	19,155	31,100	31,100	60.4	39.0	26.3	25.9	28.0	—
Other services	496	86	4,167	128	266,438	242	68,034	45,914	61,733	29.2	49.4	6.2	6.6	11.6	18.0
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Idaho</b>															
All industries	6,457	697	20,088	1,781	918,023	3,140	95,225	112,882	137,810	2.3	2.9	5.9	9.4	12.5	17.2
All nonfarm industries	5,192	477	16,778	1,011	774,026	2,354	84,848	104,582	120,698	5.6	4.6	5.0	10.0	14.2	13.5
Agriculture, forestry, and fishing	1,512	*330	3,941	*880	172,216	1,033	11,623	23,408	32,529	20.8	23.1	27.4	31.8	38.1	41.6
Farms	1,265	*220	3,310	*770	143,997	786	10,377	8,300	17,112	23.3	26.1	30.8	34.8	39.0	43.0
Other	*247	*110	*631	*110	*28,219	*247	*1,246	*15,108	*15,417	—	—	—	—	—	—
Mining	*3	*3	*9	*6	*9,831	*3	*1,992	*1,487	*1,487	—	—	—	—	—	—
Construction	908	*3	2,107	*5	295,330	765	33,505	21,871	25,010	29.0	29.3	10.3	18.2	21.9	33.2
Manufacturing	*62	—	*160	—	*65,676	*50	*11,589	*4,492	*5,373	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services	*136	—	*384	—	*17,181	*26	*3,154	*6,372	*6,435	—	—	—	—	—	—
Wholesale and retail trade	689	*115	1,869	*361	140,034	440	9,900	10,359	10,875	30.8	34.8	16.9	21.8	29.1	82.4
Wholesale trade	*143	—	*302	—	*37,430	*140	*2,903	*311	*743	—	—	—	—	—	—
Retail trade	546	*115	1,567	*361	102,604	300	6,997	10,048	10,132	34.3	39.8	20.7	25.4	31.1	79.6
Food stores	*146	*110	*634	*330	*23,065	*146	*580	*3,016	*3,016	—	—	—	—	—	—
Automotive dealers and service stations	*37	—	*74	—	*15,432	*26	*425	*623	*707	—	—	—	—	—	—
Other retail trade	363	*5	859	*31	64,107	128	5,992	6,409	6,409	43.0	38.1	24.2	29.7	27.0	—
Wholesale and retail trade not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate	2,131	*240	8,671	*523	87,473	230	2,470	16,545	24,084	8.8	4.9	15.6	26.0	28.7	19.2
Finance	771	*143	4,083	*259	19,241	139	*452	13,394	14,744	15.2	6.8	40.9	—	42.5	16.0
Insurance agents, brokers, and service	*110	—	*330	—	*2,820	—	—	*168	*168	—	—	—	—	—	—
Real estate	1,250	*97	4,258	*264	65,412	*91	*2,018	2,963	9,172	11.0	13.8	16.9	—	32.9	23.6
Operators and lessors of buildings	1,090	*94	3,673	*234	32,056	*54	*659	-1,745	*3,087	11.7	15.0	17.8	—	32.6	30.2
Other real estate	160	*3	565	*30	33,354	*37	*1,359	4,728	6,085	34.4	34.7	28.6	—	46.8	14.9
Services	1,016	*6	2,947	*6	130,282	593	20,992	28,348	32,017	25.2	22.4	20.7	26.5	37.9	35.0
Medical and health services	*158	—	*870	—	*28,397	*158	*5,476	*7,899	*7,899	—	—	—	—	—	—
Offices of physicians	*12	—	*168	—	*2,617	*12	*864	*34	*34	—	—	—	—	—	—
Other medical services	*146	—	*702	—	*25,780	*146	*4,612	*7,865	*7,865	—	—	—	—	—	—
Legal services	*110	—	*220	—	*14,771	*110	*2,195	*9,352	*9,352	—	—	—	—	—	—
Other services	748	*6	1,857	*6	87,114	325	13,321	11,097	14,766	29.2	26.7	18.5	35.3	34.2	35.0
Nature of business not allocable	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Partnership Returns/1977

Footnotes at end of table.







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

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

Industry	Number of—				Business receipts <sup>1</sup>	Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent) <sup>1</sup>					
	Partnerships		Partners			Number of partnerships	Amount			Number of—		Business receipts	Payroll	Net income	Deficit
	Total	Limited	Total	Limited	(10)			(11)	(12)	(13)	(14)				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>Maine</b>															
All industries .....	3,660	212	13,913	428	379,457	1,624	46,928	54,436	65,945	6.9	12.2	8.0	11.3	14.6	21.6
All nonfarm industries .....	3,443	118	13,385	240	356,787	1,501	42,153	50,402	61,893	8.0	12.9	8.2	11.7	15.6	21.7
Agriculture, forestry, and fishing .....	354	94	802	188	44,090	249	8,037	8,880	8,898	—	—	—	—	—	—
Farms .....	217	94	528	188	22,670	123	4,775	4,034	4,052	—	—	—	—	—	—
Other .....	137	—	274	—	21,420	126	3,262	4,846	4,846	—	—	—	—	—	—
Mining .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Construction .....	245	—	490	—	71,361	245	7,921	14,835	14,836	—	—	—	—	—	—
Manufacturing .....	206	3	459	20	38,818	112	7,382	2,178	2,247	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services .....	118	—	236	—	9,615	24	1,439	598	598	—	—	—	—	—	—
Wholesale and retail trade .....	928	—	1,969	—	87,469	646	7,558	5,463	6,408	24.3	24.6	21.8	39.3	39.0	48.0
Wholesale trade .....	284	—	664	—	21,208	190	3,073	2,788	2,788	—	—	—	—	—	—
Retail trade .....	644	—	1,305	—	66,261	456	4,485	2,675	3,620	31.2	30.8	24.3	33.1	36.3	48.0
Food stores .....	215	—	434	—	30,458	27	877	1,798	1,913	—	—	—	—	—	—
Automotive dealers and service stations .....	13	—	37	—	9,076	13	532	193	193	—	—	—	—	—	—
Other retail trade .....	416	—	834	—	26,727	416	3,078	684	1,514	41.4	41.3	29.4	45.9	54.0	—
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate .....	1,218	96	8,517	178	70,863	68	1,900	13,406	19,910	18.4	21.3	24.8	—	38.3	31.7
Finance .....	162	**	5,870	—	6,384	**	**	4,476	4,865	57.9	29.6	13.2	—	17.0	1.7
Insurance agents, brokers, and service .....	22	**	77	**	10,264	**	**	2,066	2,066	—	—	—	—	—	—
Real estate .....	1,034	**	2,570	**	54,215	45	478	6,864	12,979	19.9	20.9	29.8	—	—	33.7
Operators and lessors of buildings .....	818	**	2,138	**175	51,556	45	478	6,578	12,185	26.9	26.2	31.4	—	—	36.8
Other real estate .....	216	—	432	—	2,659	—	—	286	794	—	—	—	—	—	—
Services .....	591	19	1,440	42	57,241	280	12,691	9,076	13,048	32.1	30.0	26.7	29.2	35.1	33.8
Medical and health services .....	142	**	334	**	27,238	142	7,457	2,107	4,364	—	—	—	—	—	—
Offices of physicians .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other medical services .....	142	**	334	**	27,238	142	7,457	2,107	4,364	—	—	—	—	—	—
Legal services .....	6	**	91	**	11,147	6	2,284	6,397	6,397	—	—	—	—	—	—
Other services .....	443	**	1,015	**	18,856	132	2,950	572	2,287	38.7	39.1	41.7	—	—	51.5
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Maryland</b>															
All industries .....	17,275	2,560	90,192	23,983	2,391,461	5,589	287,263	155,926	389,739	3.5	6.5	4.7	10.8	6.6	9.2
All nonfarm industries .....	16,761	2,560	88,949	23,983	2,361,502	5,346	285,856	151,992	383,940	3.7	6.6	4.8	10.8	6.7	9.3
Agriculture, forestry, and fishing .....	678	—	1,572	—	64,874	340	3,452	6,432	8,405	27.9	28.0	29.5	37.2	34.4	74.4
Farms .....	514	—	1,243	—	29,959	243	1,407	3,934	5,799	32.0	32.2	38.8	—	—	78.7
Other .....	164	**	329	**	34,915	97	2,045	2,498	2,606	—	—	—	—	—	—
Mining .....	20	**	101	**	35,033	7	4,733	1,004	1,145	—	—	—	—	—	—
Construction .....	892	47	2,143	233	178,226	599	23,423	8,844	22,650	23.5	21.1	14.0	26.4	20.3	42.2
Manufacturing .....	360	**	768	**	143,986	280	38,675	8,305	5,588	39.5	37.6	56.2	72.8	47.2	70.3
Transportation, communication, electric, gas, and sanitary services .....	372	—	948	—	29,214	233	4,196	7,560	8,500	39.9	32.8	—	—	—	66.6
Wholesale and retail trade .....	2,469	3	6,267	54	477,868	1,579	45,542	30,456	36,240	13.8	16.9	9.8	13.8	15.5	40.1
Wholesale trade .....	341	—	750	—	149,842	191	10,387	7,647	8,181	35.0	32.3	19.9	29.1	26.9	88.1
Retail trade .....	2,128	3	5,517	54	328,026	1,388	35,155	22,809	28,059	15.2	18.9	11.6	15.9	16.7	43.3
Food stores .....	196	—	395	—	82,023	196	5,900	1,387	3,344	49.9	49.5	19.4	19.9	37.0	99.0
Automotive dealers and service stations .....	141	—	284	—	64,191	74	4,841	3,543	50.6	50.9	50.6	29.8	38.6	31.5	—
Other retail trade .....	1,791	3	4,838	54	181,812	1,118	24,414	17,879	21,172	17.1	21.2	16.7	21.6	23.7	36.5
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate .....	9,515	2,247	68,377	21,503	1,017,525	1,088	52,573	—11,271	160,966	6.1	8.6	6.0	10.0	12.0	10.2
Finance .....	2,621	876	27,459	7,178	91,101	102	11,284	5,792	50,615	14.8	15.7	15.8	6.4	24.2	28.9
Insurance agents, brokers, and service .....	67	**	201	**	3,377	**	**	2,235	—	—	—	—	—	—	—
Real estate .....	6,827	1,371	40,717	14,325	923,047	986	41,289	—19,298	108,116	7.6	11.0	6.5	12.6	14.0	9.8
Operators and lessors of buildings .....	6,020	1,229	36,667	12,880	811,328	945	39,108	—23,146	92,285	8.2	12.0	7.1	13.2	15.8	10.7
Other real estate .....	807	142	4,050	1,445	111,719	41	2,181	3,848	15,831	21.2	24.6	17.6	29.9	26.6	17.7
Services .....	2,969	246	10,016	2,096	444,735	1,463	114,669	123,214	146,245	11.9	14.7	8.4	9.3	11.2	22.8
Medical and health services .....	256	4	896	110	84,423	107	18,111	29,189	31,285	39.3	32.8	21.5	18.5	25.9	47.9
Offices of physicians .....	78	—	253	—	34,412	65	6,700	20,662	20,662	35.7	34.4	30.2	—	31.2	—
Other medical services .....	178	4	643	110	50,011	42	11,411	8,527	10,623	—	—	—	—	—	—
Legal services .....	376	—	1,548	—	115,493	376	30,684	65,460	65,460	32.2	23.9	18.9	17.8	18.8	—
Other services .....	2,337	242	7,572	1,986	244,819	980	65,874	28,565	49,500	14.0	18.7	11.3	14.0	18.2	24.6
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Partnership Returns/1977

Footnotes at end of table.









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

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

Industry	Number of—				Business receipts <sup>2</sup>	Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent) <sup>3</sup>					
	Partnerships		Partners			Number of partnerships	Amount			Number of—		Business receipts	Payroll	Net income	Deficit
	Total	Limited	Total	Limited						Partnerships	Partners				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>Nebraska</b>															
All industries .....	11,484	585	40,818	4,451	1,607,334	5,588	121,649	139,448	238,494	2.0	6.4	4.3	6.2	9.3	19.2
All nonfarm industries .....	8,040	494	31,098	4,086	1,211,894	3,358	109,882	113,134	179,217	5.2	8.8	4.0	6.8	9.9	26.3
Agriculture, forestry, and fishing .....	3,735	*91	10,302	*365	410,471	2,521	12,830	27,251	61,018	10.7	12.4	14.8	16.3	24.1	24.7
Farms .....	3,444	*91	9,720	*365	395,440	2,230	11,767	26,314	59,277	11.3	13.1	15.2	16.3	25.0	24.1
Other .....	*291	—	*582	—	*15,031	*291	*1,063	*937	*1,741	—	—	—	—	—	—
Mining .....	*40	—	*80	—	*83,381	*40	*8,321	*7,989	*7,989	—	—	—	—	—	—
Construction .....	548	—	1,217	—	257,702	383	33,740	37,742	40,052	32.4	32.7	9.5	14.1	11.5	72.2
Manufacturing .....	*86	—	*174	—	*23,343	*5	*417	*390	*390	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services .....	*252	*81	*909	*243	*20,162	*90	*1,579	*945	*304	—	—	—	—	—	—
Wholesale and retail trade .....	1,278	**	2,710	**	486,019	967	26,385	13,031	17,791	18.6	17.7	8.4	10.9	14.6	35.6
Wholesale trade .....	248	**	550	**	218,438	150	6,180	4,358	6,762	34.4	32.0	11.3	14.3	29.4	31.7
Retail trade .....	1,030	**	2,160	**	267,581	817	20,205	8,673	11,029	21.9	21.0	13.0	14.1	16.9	64.7
Food stores .....	*216	—	*445	—	*46,897	*216	*2,829	*2,651	*2,651	—	—	—	—	—	—
Automotive dealers and service stations .....	99	—	217	—	71,856	*61	*3,922	1,957	2,047	31.0	28.3	13.5	—	28.0	—
Other retail trade .....	715	**	1,498	**	148,828	540	13,454	4,065	6,331	27.5	26.5	22.6	20.1	25.3	67.3
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate .....	3,523	407	20,737	3,819	124,727	491	7,477	-21,745	30,722	10.6	13.5	12.2	22.9	29.1	32.9
Finance .....	1,396	*102	10,325	*632	16,078	*111	*205	-15,470	10,149	19.3	19.8	36.8	—	45.5	62.5
Insurance agents, brokers, and service .....	*81	—	*162	—	*8,044	*81	*258	*6,759	*6,759	—	—	—	—	—	—
Real estate .....	2,046	*305	10,250	*3,187	100,605	299	7,014	-13,034	13,814	14.3	20.1	11.6	24.0	28.2	26.3
Operators and lessors of buildings .....	1,062	*305	6,084	*3,187	83,493	205	6,014	-16,365	6,905	15.7	25.1	12.4	23.3	42.5	29.5
Other real estate .....	984	—	4,166	—	17,112	*94	*1,000	3,331	6,909	25.3	33.6	32.2	—	37.6	46.9
Services .....	2,022	**	4,689	**	201,529	1,091	31,170	75,735	80,228	16.5	15.1	15.5	18.4	19.1	20.1
Medical and health services .....	393	—	885	—	*32,308	*219	*3,784	19,322	*19,830	40.7	37.1	—	—	—	—
Offices of physicians .....	*42	—	*144	—	*16,762	*30	*1,778	*11,965	*11,965	—	—	—	—	—	—
Other medical services .....	*351	—	*741	—	*15,546	189	*2,006	*7,357	*7,865	—	—	—	—	—	—
Legal services .....	252	—	828	—	66,815	252	14,051	34,503	34,503	46.1	31.3	27.4	27.1	32.7	—
Other services .....	1,377	**	2,976	**	102,406	620	13,335	21,910	25,895	21.3	20.8	24.0	31.3	33.2	20.2
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Nevada</b>															
All industries .....	5,047	470	21,628	4,083	508,461	1,491	86,170	41,611	82,877	2.0	9.8	5.2	7.5	11.7	14.5
All nonfarm industries .....	4,764	443	20,841	4,029	485,955	1,296	83,301	46,105	79,077	3.3	10.3	5.4	7.7	12.1	13.1
Agriculture, forestry, and fishing .....	294	*27	809	*54	31,997	206	4,057	-7,929	*3,800	42.2	38.4	37.6	35.4	—	39.8
Farms .....	*283	*27	*787	*54	*22,506	*195	*2,869	-4,494	*3,800	—	—	—	—	—	—
Other .....	*11	—	*22	—	*9,491	*11	*1,188	*-3,435	—	—	—	—	—	—	—
Mining .....	*98	*9	*357	*81	*2,421	*130	*9,293	5,640	*5,654	60.8	54.5	28.1	—	—	91.9
Construction .....	143	**	328	**	58,487	*130	*14,193	*1,891	*2,183	—	—	—	—	—	—
Manufacturing .....	*190	—	*406	—	—	—	—	—	—	—	—	—	—	—	—
Transportation, communication, electric, gas, and sanitary services .....	*5	**	*88	**	*3,357	*5	*669	*-2,700	*112	—	—	—	—	—	—
Wholesale and retail trade .....	622	*27	1,484	*27	132,609	523	19,836	10,798	12,065	24.2	24.5	12.4	16.8	17.6	54.3
Wholesale trade .....	*14	—	*34	—	*10,116	*14	*628	*320	*320	—	—	—	—	—	—
Retail trade .....	608	*27	1,450	*27	122,493	509	19,208	10,478	11,745	24.8	25.1	13.2	17.4	18.1	54.3
Food stores .....	*19	—	*48	—	*4,487	*19	*413	*346	*346	—	—	—	—	—	—
Automotive dealers and service stations .....	*48	—	*105	—	*14,520	*38	*1,030	*810	*914	—	—	—	—	—	—
Other retail trade .....	541	*27	1,297	*27	103,486	452	17,765	9,322	10,485	27.8	28.0	15.5	19.0	20.5	58.5
Wholesale and retail trade not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Finance, insurance, and real estate .....	2,485	277	14,519	3,480	82,171	149	3,358	-3,848	15,307	8.8	15.6	15.6	48.5	22.3	19.7
Finance .....	773	*154	7,188	*2,157	7,485	**	**	71	*4,407	24.6	27.8	18.7	—	—	70.6
Insurance agents, brokers, and service .....	*9	—	*16	—	*3,852	**	*1,737	*446	*446	—	—	—	—	—	—
Real estate .....	1,703	123	7,313	1,323	70,834	138	1,554	-4,365	10,454	12.1	16.8	17.3	21.3	30.4	18.3
Operators and lessors of buildings .....	1,326	*86	5,427	*1,155	63,132	134	1,366	-4,899	9,512	14.3	21.1	19.1	22.7	33.3	18.9
Other real estate .....	377	*37	1,886	*168	*7,702	*4	*188	534	*942	35.1	32.8	—	—	—	52.4
Services .....	1,210	118	3,637	357	183,226	466	47,066	37,383	43,328	19.2	20.1	11.9	10.6	21.1	25.1
Medical and health services .....	**	**	**	**	**	**	**	**	**	—	—	—	—	—	782
Offices of physicians .....	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Other medical services .....	**	**	**	**	**	**	**	**	**	—	—	—	—	—	—
Legal services .....	**	**	**	**	**	**98	**	**	**	—	—	—	—	—	—
Other services .....	932	**	2,457	**	147,906	367	38,697	24,742	30,462	23.4	21.6	13.7	12.6	21.9	25.9
Nature of business not allocable .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—

Footnotes at end of table.

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

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

Industry	Number of—				Business receipts <sup>2</sup>	Payroll		Net income (less deficit)	Net income	Coefficient of variation (Percent) <sup>1</sup>					
	Partnerships		Partners			Number of partnerships	Amount			Number of—		Business receipts <sup>3</sup>	Payroll	Net income	Deficit
	Total	Limited	Total	Limited						Partnerships	Partners				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
<b>New Hampshire</b>															
All industries	3,859	135	12,828	1,569	327,948	1,532	40,941	34,102	47,556	4.8	18.9	11.1	17.9	12.3	24.4
All nonfarm industries	3,738	135	12,586	1,569	327,948	1,532	40,941	34,012	47,466	5.7	19.3	11.1	17.9	12.3	24.4
Agriculture, forestry, and fishing	173	37	465	128	6,075	10	641	598	1,690						
Farms	121		242					90	90						
Other	52	37	223	128	6,075	10	641	688	1,600						
Mining															
Construction	336		682		14,848	214	1,463	3,585	3,585						
Manufacturing	154		319		12,884	32	4,306	1,530	2,086						
Transportation, communication, electric, gas, and sanitary services	11	11	33	22	9,847	11	177	235	235						
Wholesale and retail trade	1,079		2,290		117,620	426	12,753	8,704	8,896	25.6	26.1	18.1	21.6	28.6	23.0
Wholesale trade	143		286		25,474	21	2,693	1,004	1,151						
Retail trade	936		2,004		92,146	405	10,060	7,700	7,745	28.4	29.1	22.5	22.5	32.0	97.5
Food stores	265		530		18,210	21	333	693	693						
Automotive dealers and service stations	25		50		12,792	25	975	815	815						
Other retail trade	646		1,424		61,144	359	8,752	6,192	6,237	36.3	37.3	29.0	25.2	39.3	97.5
Wholesale and retail trade not allocable															
Finance, insurance, and real estate	1,186	46	6,185	732	66,694	18	1,027	3,760	10,918	20.5	42.9	33.9			37.9
Finance	406	18	3,626	198	978			3,082	921						
Insurance agents, brokers, and service															
Real estate	780	28	2,559	534	67,716	18	1,027	6,842	9,997	24.3	28.4	34.4			41.4
Operators and lessors of buildings	569	10	1,615	30	65,606	18	1,027	7,672	9,997	25.0	28.4	35.4			51.0
Other real estate	211	18	944	504	2,110			830							
Services	920	41	2,854	687	97,980	821	20,574	16,886	20,146	28.1	26.9	27.0	32.7	25.8	62.0
Medical and health services	11		22		2,232	11	514	997	997						
Offices of physicians															
Other medical services	11		22		2,232	11	514	997	997						
Legal services	30		173		21,918	30	3,485	10,752	10,752						
Other services	879	41	2,659	687	73,830	780	16,575	5,137	8,397	29.3	28.7	34.2	39.7	36.1	62.0
Nature of business not allocable															
<b>New Jersey</b>															
All industries	36,385	1,855	142,864	19,674	4,924,376	10,488	504,027	425,837	762,598	1.5	6.6	1.8	4.4	4.0	7.7
All nonfarm industries	35,850	1,855	141,544	19,674	4,878,655	10,267	498,352	413,025	744,915	1.6	6.6	1.8	4.4	4.0	7.7
Agriculture, forestry, and fishing	657		1,576		69,921	330	8,573	15,025	19,896	31.6	30.0	32.6		36.2	56.5
Farms	535		1,320		45,721	221	5,675	12,812	17,683	35.4	33.5	39.8			56.5
Other	122		256		24,200	109	2,898	2,213	2,213						
Mining	90		473		157,270			44,057	70,157						
Construction	2,218		4,737		399,053			47,711	56,071	17.5	17.3	9.0		13.7	5.5
Manufacturing	695		1,660		342,455	520	49,961	32,444	41,041	29.4	27.3	8.9	19.0	17.8	16.6
Transportation, communication, electric, gas, and sanitary services	651		1,337		57,342	290	13,235	10,193	10,825	32.9	32.4	34.8		49.5	65.0
Wholesale and retail trade	5,239	102	11,139	194	1,031,384	2,304	88,699	64,191	71,614	9.8	9.6	5.4	7.5	10.0	17.0
Wholesale trade	674	8	1,530	87	330,250	283	37,443	24,083	24,790	28.0	25.0	9.2	13.9	13.4	23.2
Retail trade	4,565	94	9,609	107	701,134	2,021	51,256	40,108	46,824	10.8	10.7	7.1	8.4	13.7	18.6
Food stores	637		1,327		108,157	364	5,168	9,274	29.0	28.1	20.5	23.4	33.2	56.1	
Automotive dealers and service stations	855		1,883		219,123	393	9,739	12,276	12,704	23.4	23.5	14.5	12.6	26.4	52.0
Other retail trade	3,073	80	6,399	80	373,854	1,264	36,349	19,767	24,846	14.1	14.0	9.6	11.2	19.0	20.4
Wholesale and retail trade not allocable															
Finance, insurance, and real estate	19,330	1,497	101,109	16,962	1,926,055	2,124	78,990	40,576	226,479	2.8	9.4	2.7	7.0	7.0	9.1
Finance	3,690	428	37,625	6,767	181,036	96	4,140	18,362	22,547	14.1	24.4	3.8		11.5	15.3
Insurance agents, brokers, and service	30		248		425,452	30	34,393	25,569	25,569						
Real estate	15,610	1,069	63,236	10,195	1,319,567	1,998	40,457	47,783	178,363	3.6	5.5	3.9	10.6	8.7	10.4
Operators and lessors of buildings	14,487	918	57,968	9,168	1,142,571	1,759	31,975	35,499	164,285	3.9	5.8	4.3	11.3	9.2	9.2
Other real estate	1,123	151	5,268	1,027	176,996	239	8,482	12,284	14,078	24.1	24.8	11.0	27.7	22.0	56.6
Services	7,505	242	20,833	2,392	940,896	4,155	206,390	252,792	266,515	8.0	8.7	6.8	8.1	9.2	20.0
Medical and health services	787		1,935		186,800	698	42,032	59,047	59,764	27.8	24.8	18.8	18.8	26.6	47.8
Offices of physicians	314		773		60,566	230	6,397	32,056	32,056						
Other medical services	473		1,162		126,234	468	35,635	26,991	27,708	35.7	29.3	21.4	21.2	31.9	47.8
Legal services	870		2,603		253,190	777	62,188	104,971	105,764	23.6	17.9	14.9	16.1	15.6	97.4
Other services	5,848	201	16,295	2,173	500,906	2,680	102,170	88,774	100,987	9.6	10.8	9.0	11.6	11.1	21.5
Nature of business not allocable															

Footnotes at end of table

















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

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

Table with 16 columns: Industry, Partnerships (Total, Limited), Partners (Total, Limited), Business receipts, Payroll (Number of partnerships, Amount), Net income (less deficit), Net income, and Coefficient of variation (Percent) (Partnerships, Partners, Business receipts, Payroll, Net income, Deficit). Rows are categorized by state (Vermont, Virginia) and industry (All industries, All nonfarm industries, Agriculture, forestry, and fishing, etc.).

Footnotes at end of table

















Table 6—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 partner- ships	Partnerships with balance sheets, by size of total assets										
		Total	Zero assets	\$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)
<b>Services</b>												
Number of partnerships .....	226,638	173,471	27,986	49,191	29,552	20,513	16,795	14,852	6,502	4,104	3,354	622
Number of partners .....	752,041	613,030	69,629	120,767	79,079	64,945	55,257	60,735	38,101	35,462	54,568	34,487
<b>Total assets .....</b>	<b>25,206,353</b>	<b>25,206,353</b>	<b>—</b>	<b>185,397</b>	<b>481,953</b>	<b>738,800</b>	<b>1,200,655</b>	<b>2,307,664</b>	<b>2,282,527</b>	<b>2,783,771</b>	<b>6,657,392</b>	<b>8,568,194</b>
<b>Total receipts .....</b>	<b>38,874,840</b>	<b>35,460,622</b>	<b>1,731,407</b>	<b>2,594,575</b>	<b>2,967,399</b>	<b>2,953,513</b>	<b>3,054,797</b>	<b>4,137,905</b>	<b>2,978,792</b>	<b>2,645,230</b>	<b>5,831,325</b>	<b>6,565,679</b>
Business receipts .....	37,787,716	34,481,741	1,673,165	2,556,310	2,924,554	2,911,917	2,986,588	4,015,775	2,889,166	2,538,380	5,573,477	6,412,409
Income from other partnerships .....	38,034	37,110	—	204	7,091	2,224	800	6,861	362	1,615	6,808	11,145
Nonqualifying dividends .....	1,823	1,729	*1	—	—	*14	*38	584	107	*132	118	*735
Interest received .....	121,581	112,349	2,024	1,724	4,984	2,954	4,764	10,190	9,777	17,716	32,057	26,159
Rents received .....	243,727	235,280	5,425	1,628	6,502	6,103	17,474	36,316	17,229	30,958	68,863	44,782
Royalties .....	64,163	12,205	*314	*9,076	*148	*56	*1,320	*130	*435	*138	202	386
Farm net profit .....	*1,265	*579	—	—	—	—	—	—	—	—	*201	*378
Net gain, noncapital assets .....	86,325	85,360	31,009	4,418	1,209	1,913	3,348	5,626	6,730	5,851	18,262	6,994
Other receipts .....	530,206	494,269	19,469	21,215	22,911	28,332	40,465	62,423	54,986	50,239	131,160	63,069
<b>Total deductions .....</b>	<b>29,630,091</b>	<b>27,262,330</b>	<b>1,377,778</b>	<b>1,688,916</b>	<b>1,918,135</b>	<b>1,976,759</b>	<b>2,097,464</b>	<b>2,981,760</b>	<b>2,212,923</b>	<b>2,078,336</b>	<b>4,965,634</b>	<b>5,964,625</b>
Cost of sales and operations, total .....	5,912,444	5,174,253	513,864	340,827	395,611	422,029	542,571	626,321	495,923	313,671	790,228	733,208
Salaries and wages .....	7,775,617	7,347,276	218,090	350,995	489,900	508,109	515,111	786,390	558,050	581,523	1,363,226	1,975,882
Payments to partners .....	1,215,790	1,114,949	67,772	148,698	136,247	152,740	82,669	157,485	65,695	47,857	103,172	152,614
Rent paid .....	1,714,317	1,586,039	71,553	149,914	151,291	149,135	119,699	184,402	132,386	131,910	255,620	240,129
Interest paid .....	1,183,269	1,130,751	25,633	21,788	18,208	24,108	42,071	75,308	83,680	122,678	318,892	398,385
Taxes paid .....	1,144,146	1,061,827	38,947	42,882	63,104	67,474	75,666	117,282	100,979	101,658	221,562	232,273
Bad debts .....	77,280	73,978	3,255	1,131	1,755	1,868	1,593	5,119	3,228	6,324	33,024	16,681
Repairs .....	344,813	311,375	14,189	10,758	20,046	17,883	21,890	37,283	29,807	35,912	64,783	58,824
Depreciation .....	2,398,789	2,287,255	58,247	28,026	59,768	80,802	114,653	178,282	203,779	239,050	580,535	744,113
Amortization .....	105,488	105,174	3,234	3,602	994	695	3,874	1,628	5,427	3,075	30,887	51,758
Depletion .....	1,567	1,355	*5	*2	*30	—	*156	*509	*27	*32	*276	*318
Pension, profit-sharing, annuity, and bond purchase plans .....	151,206	145,917	2,104	3,052	6,079	5,948	7,108	9,331	9,276	11,400	31,697	59,922
Employee benefit programs .....	184,775	178,970	3,182	5,394	6,686	8,091	8,862	21,524	16,349	14,764	40,446	53,672
Net loss from other partnerships .....	105,395	101,582	*414	*292	*467	*1,609	2,835	6,077	*2,352	2,999	66,368	18,169
Farm net loss .....	(*)	(*)	—	—	—	—	—	(*)	—	—	—	—
Net loss, noncapital assets .....	6,250	6,181	*748	*991	*168	*222	*318	2,248	231	116	177	962
Other deductions .....	7,308,945	6,635,448	356,541	580,564	567,781	536,046	558,388	772,571	505,734	465,367	1,064,741	1,227,715
<b>Net income (less deficit) .....</b>	<b>9,244,749</b>	<b>8,198,292</b>	<b>353,629</b>	<b>905,659</b>	<b>1,049,264</b>	<b>976,754</b>	<b>957,333</b>	<b>1,156,145</b>	<b>765,869</b>	<b>566,894</b>	<b>865,691</b>	<b>601,054</b>
Net income .....	10,957,017	9,820,134	444,829	983,948	1,087,968	1,011,053	1,000,607	1,255,315	848,975	681,308	1,308,541	1,197,590
Deficit .....	1,712,268	1,621,842	91,200	78,289	38,704	34,299	43,274	99,170	83,106	114,414	442,850	596,536

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

\*This column consists of partnerships filing final returns. Assets were distributed to the partners when the partnership was liquidated, leaving no assets for the partnership at the close of the accounting period.

\*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.

**Table 7—Limited Partnerships: Receipts, Select Deductions, Net Income, Total Assets, and Nonrecourse Loans, by Industrial Division**

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

Industrial division	Number of limited partnerships	Number of partners		Business receipts <sup>1</sup>	Income from other partnerships	Depreciation	Taxes paid deduction
		Total <sup>2</sup>	Limited				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All industrial divisions .....	*95,178	*1,542,107	*1,306,036	22,768,578	*-695,531	3,741,197	1,486,841
Agriculture, forestry, and fishing .....	4,496	55,249	47,701	776,406	-2,341	56,576	21,096
Mining .....	5,014	254,152	244,657	1,047,656	-61,250	86,232	34,604
Construction .....	2,037	8,067	5,592	769,268	-697	23,766	8,437
Manufacturing .....	836	5,038	3,614	537,385	-2,020	16,266	13,392
Transportation, communication, electric, gas, and sanitary services .....	929	7,091	5,904	228,805	-1,350	49,146	7,669
Wholesale and retail trade .....	4,960	28,389	19,870	2,838,973	-845	40,241	38,257
Wholesale trade .....	*845	*5,815	*4,301	1,565,743	*-25	19,143	12,073
Retail trade .....	4,037	22,418	15,491	1,268,714	-820	*21,084	25,955
Finance, insurance, and real estate .....	66,151	1,065,872	883,515	12,930,358	-571,451	2,724,529	1,194,757
Services .....	10,755	118,249	95,183	3,639,727	-55,577	744,441	168,629

Industrial division	Interest paid	Net loss other partnerships	Payments to partners	Net income (less deficit)	Total assets		Nonrecourse loans	
					Number of partnerships	Amount	Number of partnerships	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All industrial divisions .....	4,535,905	-695,531	345,924	-3,582,145	81,300	93,368,068	23,271	44,082,181
Agriculture, forestry, and fishing .....	81,726	*-2,341	10,515	-124,354	3,019	1,234,143	622	474,776
Mining .....	70,549	-61,250	7,819	-391,493	4,576	2,441,086	575	858,982
Construction .....	*41,727	*-697	11,862	3,821	1,115	781,033	56	232,224
Manufacturing .....	7,841	*-2,020	6,940	9,670	518	329,002	102	38,048
Transportation, communication, electric, gas, and sanitary services .....	28,754	*-1,350	3,344	-34,347	769	501,180	196	242,641
Wholesale and retail trade .....	26,990	*-845	31,147	118,277	3,383	1,101,756	*16	*27,534
Wholesale trade .....	14,972	*-25	14,920	*52,485	595	550,404	*13	*22,772
Retail trade .....	12,018	*-820	16,227	64,485	*2,788	*551,352	*3	*4,762
Finance, insurance, and real estate .....	3,863,766	-571,451	220,356	-2,999,730	59,165	80,103,652	19,170	38,530,178
Services .....	414,552	-55,577	*53,941	-163,989	8,755	6,876,216	2,534	3,677,798

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

<sup>1</sup> 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.

**Table 8—Partnership Payments to Retirement Plans, 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 <sup>1</sup>	Total 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 plans <sup>2</sup>		To an Individual Retirement Account <sup>3</sup>	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All Industries</b>								
Total .....	1,153,398	20,104	251,395	22,238	12,178	192,477	1,512	4,233
Under \$10,000 <sup>4</sup> .....	390,226	75	1,321	85	294	1,892	77	31
\$10,000 under \$25,000 .....	177,848	*153	*181	*153	*177	*1,314	—	—
\$25,000 under \$50,000 .....	148,547	*311	*143	*311	*332	*1,007	*77	*15
\$50,000 under \$100,000 .....	153,108	1,789	2,684	1,889	1,502	5,257	*155	*465
\$100,000 under \$200,000 .....	125,761	3,536	4,536	3,794	3,129	17,686	349	559
\$200,000 under \$500,000 .....	102,771	7,659	23,359	8,366	3,878	42,137	571	1,747
\$500,000 under \$1,000,000 .....	32,146	2,884	15,937	3,030	1,445	21,423	149	399
\$1,000,000 or more .....	22,991	3,697	203,234	4,610	1,421	101,761	134	1,017
<b>All Nonfarm Industries</b>								
Total .....	1,047,719	19,544	249,117	21,675	11,313	189,091	1,390	3,718
Under \$10,000 <sup>4</sup> .....	360,565	75	1,321	85	294	1,892	77	31
\$10,000 under \$25,000 .....	161,869	*153	*181	*153	*155	*1,272	—	—
\$25,000 under \$50,000 .....	133,523	*311	*143	*311	*332	*1,007	*77	*15
\$50,000 under \$100,000 .....	135,888	1,712	2,611	1,812	1,116	4,159	*155	*465
\$100,000 under \$200,000 .....	110,191	3,400	4,420	3,658	2,883	17,138	*349	*559
\$200,000 under \$500,000 .....	94,122	7,474	23,127	8,181	3,744	41,543	449	1,232
\$500,000 under \$1,000,000 .....	29,835	2,774	15,306	2,920	1,379	20,399	149	399
\$1,000,000 or more .....	21,726	3,645	202,008	4,555	1,410	101,681	134	1,017
<b>Agriculture, Forestry, and Fishing</b>								
Total .....	121,042	947	3,048	1,145	1,137	5,683	*128	*526
Under \$10,000 <sup>4</sup> .....	35,047	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	18,165	—	—	—	*99	*1,197	—	—
\$25,000 under \$50,000 .....	17,347	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	19,233	*154	*132	*154	*386	*1,098	—	—
\$100,000 under \$200,000 .....	17,230	*291	*299	*447	*401	*1,259	—	—
\$200,000 under \$500,000 .....	9,823	310	482	349	*158	*822	*122	*515
\$500,000 under \$1,000,000 .....	2,652	123	642	123	*79	*1,211	—	—
\$1,000,000 or more .....	1,545	69	1,493	72	*14	*96	*6	*11
<b>Farms</b>								
Total .....	105,679	560	2,278	563	865	3,386	*122	*515
Under \$10,000 <sup>4</sup> .....	29,661	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	15,979	—	—	—	*22	*42	—	—
\$25,000 under \$50,000 .....	15,024	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	17,220	*77	*73	*77	*386	*1,098	—	—
\$100,000 under \$200,000 .....	15,570	*136	*116	*136	*246	*548	—	—
\$200,000 under \$500,000 .....	8,649	*185	*232	*185	*134	*594	*122	*515
\$500,000 under \$1,000,000 .....	2,311	110	631	110	*66	*1,024	—	—
\$1,000,000 or more .....	1,265	52	1,226	55	*11	*80	—	—
<b>Other</b>								
Total .....	15,363	387	770	582	*272	*2,297	*6	*11
Under \$10,000 <sup>4</sup> .....	5,386	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	2,186	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	2,323	—	—	—	*77	*1,155	—	—
\$50,000 under \$100,000 .....	2,013	*77	*59	*77	—	—	—	—
\$100,000 under \$200,000 .....	1,660	*155	*183	*311	*155	*711	—	—
\$200,000 under \$500,000 .....	1,174	*125	250	164	*24	*228	—	—
\$500,000 under \$1,000,000 .....	341	*13	*11	*13	*13	*187	—	—
\$1,000,000 or more .....	280	*17	*267	*17	*3	*16	*6	*11
<b>Mining</b>								
Total .....	21,966	219	8,363	228	85	1,088	—	—
Under \$10,000 <sup>4</sup> .....	12,412	*24	*123	*24	*23	*69	—	—
\$10,000 under \$25,000 .....	1,878	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	1,736	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	1,512	*13	*597	*13	—	—	—	—
\$100,000 under \$200,000 .....	1,466	*81	*195	*81	*12	*180	—	—
\$200,000 under \$500,000 .....	1,441	*13	*48	*13	*12	*270	—	—
\$500,000 under \$1,000,000 .....	730	*3	*30	*3	*18	*253	—	—
\$1,000,000 or more .....	791	85	7,370	94	20	316	—	—

Footnotes at end of table.

Table 8—Partnership Payments to Retirement Plans, 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 <sup>1</sup>	Total 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 <sup>2</sup>		To an Individual Retirement Account <sup>3</sup>	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Construction</b>								
<b>Total</b> .....	<b>69,217</b>	<b>725</b>	<b>10,236</b>	<b>997</b>	<b>453</b>	<b>2,847</b>	<b>*215</b>	<b>*280</b>
Under \$10,000 <sup>4</sup> .....	9,629	—	—	—	—	—	*77	*31
\$10,000 under \$25,000 .....	11,640	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	12,660	*77	*25	*77	—	—	—	—
\$50,000 under \$100,000 .....	13,382	*106	*116	*206	*154	*361	—	—
\$100,000 under \$200,000 .....	10,716	—	—	—	*77	*885	*83	*4
\$200,000 under \$500,000 .....	7,432	260	1,537	345	160	1,096	*37	*185
\$500,000 under \$1,000,000 .....	2,104	145	1,300	157	*38	*219	*13	*39
\$1,000,000 or more .....	1,654	137	7,258	212	24	266	*5	*21
<b>Manufacturing</b>								
<b>Total</b> .....	<b>27,996</b>	<b>915</b>	<b>20,105</b>	<b>1,074</b>	<b>257</b>	<b>1,240</b>	<b>*25</b>	<b>*75</b>
Under \$10,000 <sup>4</sup> .....	8,048	**	**	**	—	—	—	—
\$10,000 under \$25,000 .....	3,927	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	3,409	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	4,150	**	**	**	*77	*231	—	—
\$100,000 under \$200,000 .....	3,376	**	**	**	*77	*121	—	—
\$200,000 under \$500,000 .....	3,100	238	912	250	*61	*335	*25	*75
\$500,000 under \$1,000,000 .....	935	*113	*859	*113	*12	*180	—	—
\$1,000,000 or more .....	1,051	253	17,392	400	30	373	—	—
<b>Transportation, Communication, Electric, Gas, and Sanitary Services</b>								
<b>Total</b> .....	<b>16,837</b>	<b>183</b>	<b>6,820</b>	<b>205</b>	<b>*62</b>	<b>*1,543</b>	<b>*53</b>	<b>*194</b>
Under \$10,000 <sup>4</sup> .....	3,804	**	**	**	—	—	—	—
\$10,000 under \$25,000 .....	2,724	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	2,742	—	—	—	*22	*77	—	—
\$50,000 under \$100,000 .....	2,830	**	**	**	—	—	—	—
\$100,000 under \$200,000 .....	2,067	**	**	**	—	—	*22	*66
\$200,000 under \$500,000 .....	1,710	*80	*219	*80	*13	*13	**	**
\$500,000 under \$1,000,000 .....	526	*13	*331	*13	*13	*39	*12	*36
\$1,000,000 or more .....	434	72	6,058	84	*14	*1,414	**	**
<b>Wholesale and Retail Trade</b>								
<b>Total</b> .....	<b>193,312</b>	<b>3,061</b>	<b>20,692</b>	<b>3,549</b>	<b>1,971</b>	<b>9,659</b>	<b>569</b>	<b>1,079</b>
Under \$10,000 <sup>4</sup> .....	30,006	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	23,214	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	23,793	—	—	—	—	—	*77	*15
\$50,000 under \$100,000 .....	33,011	*332	*244	*332	*160	*458	—	—
\$100,000 under \$200,000 .....	32,488	*455	*169	*455	721	2,222	*77	*77
\$200,000 under \$500,000 .....	33,174	891	2,103	928	473	2,171	211	442
\$500,000 under \$1,000,000 .....	10,641	520	1,464	569	378	2,274	124	324
\$1,000,000 or more .....	6,985	863	16,712	1,265	239	2,534	80	221
<b>Wholesale trade</b>								
<b>Total</b> .....	<b>29,379</b>	<b>734</b>	<b>11,457</b>	<b>1,095</b>	<b>645</b>	<b>4,604</b>	<b>50</b>	<b>130</b>
Under \$10,000 <sup>4</sup> .....	4,917	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	3,812	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	3,288	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	4,304	*77	*154	*77	*78	*375	—	—
\$100,000 under \$200,000 .....	3,361	—	—	—	*177	*700	—	—
\$200,000 under \$500,000 .....	4,561	151	405	175	136	1,046	*13	*23
\$500,000 under \$1,000,000 .....	2,389	133	262	133	115	770	*12	*36
\$1,000,000 or more .....	2,747	373	10,636	710	139	1,713	25	71
<b>Retail trade: Total</b>								
<b>Total</b> .....	<b>163,832</b>	<b>2,327</b>	<b>9,235</b>	<b>2,454</b>	<b>1,326</b>	<b>5,055</b>	<b>519</b>	<b>949</b>
Under \$10,000 <sup>4</sup> .....	25,089	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	19,402	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	20,505	—	—	—	—	—	*77	*15
\$50,000 under \$100,000 .....	28,629	*255	*90	*255	*82	*83	—	—
\$100,000 under \$200,000 .....	29,104	*455	*169	*455	*544	*1,522	*77	*77
\$200,000 under \$500,000 .....	28,613	*740	1,698	753	337	1,125	198	419
\$500,000 under \$1,000,000 .....	8,252	387	1,202	436	263	1,504	*112	*288
\$1,000,000 or more .....	4,238	490	6,076	555	100	821	55	150

Footnotes at end of table

**Table 8—Partnership Payments to Retirement Plans, 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 <sup>1</sup>	Total 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 <sup>2</sup>		To an individual Retirement Account <sup>3</sup>	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Wholesale and Retail Trade—Continued</b>								
<b>Retail trade: Food stores</b>								
Total .....	22,627	329	1,968	374	197	690	151	250
Under \$10,000 <sup>4</sup> .....	1,337	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	2,293	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	2,575	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	3,656	—	—	—	—	—	—	—
\$100,000 under \$200,000 .....	5,361	—	—	—	*78	*234	*77	*77
\$200,000 under \$500,000 .....	5,031	153	318	166	*51	*163	*12	*29
\$500,000 under \$1,000,000 .....	1,256	*51	*182	*51	*50	*123	*39	*94
\$1,000,000 or more .....	1,118	125	1,468	157	*18	*170	*23	*50
<b>Retail trade: Automotive dealers and service stations</b>								
Total .....	26,788	335	1,482	351	260	921	98	210
Under \$10,000 <sup>4</sup> .....	1,658	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	2,118	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	2,189	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	4,536	*23	*9	*23	*77	*71	—	—
\$100,000 under \$200,000 .....	5,138	—	—	—	—	—	—	—
\$200,000 under \$500,000 .....	7,552	*86	*303	*86	*76	*217	*49	*94
\$500,000 under \$1,000,000 .....	2,311	*101	*153	*114	*77	*404	*37	*86
\$1,000,000 or more .....	1,286	125	1,017	128	30	229	*12	*30
<b>Retail trade: Other</b>								
Total .....	114,417	1,663	5,785	1,729	869	3,444	270	489
Under \$10,000 <sup>4</sup> .....	22,094	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	14,991	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	15,741	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	20,437	*232	*81	*232	*5	*12	*77	*15
\$100,000 under \$200,000 .....	18,605	*455	*169	*455	*466	*1,288	—	—
\$200,000 under \$500,000 .....	16,030	501	1,077	501	210	745	137	296
\$500,000 under \$1,000,000 .....	4,685	235	867	271	136	977	*36	*108
\$1,000,000 or more .....	1,834	240	3,591	270	52	422	*20	*70
<b>Finance, Insurance, and Real Estate</b>								
Total .....	476,390	2,357	30,925	2,408	730	8,723	*105	*299
Under \$10,000 <sup>4</sup> .....	227,649	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	82,311	*74	*23	*74	*121	*708	—	—
\$25,000 under \$50,000 .....	56,058	*79	*38	*79	—	—	—	—
\$50,000 under \$100,000 .....	43,700	*309	*452	*309	*161	*947	*77	*231
\$100,000 under \$200,000 .....	29,550	618	924	643	*175	*1,808	—	—
\$200,000 under \$500,000 .....	23,005	525	2,136	525	127	1,048	**	**
\$500,000 under \$1,000,000 .....	8,319	280	1,921	280	*72	*1,188	**	**
\$1,000,000 or more .....	5,798	472	25,431	498	74	3,024	**	**
<b>Finance</b>								
Total .....	106,073	255	17,077	269	232	4,002	**	**
Under \$10,000 <sup>4</sup> .....	79,904	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	12,184	—	—	—	*121	*708	—	—
\$25,000 under \$50,000 .....	5,143	*5	*4	*5	—	—	—	—
\$50,000 under \$100,000 .....	3,954	—	—	—	*6	*23	**	**
\$100,000 under \$200,000 .....	2,171	*87	*105	*92	*29	*264	—	—
\$200,000 under \$500,000 .....	1,463	*51	*217	*51	*16	*262	**	**
\$500,000 under \$1,000,000 .....	601	*11	*86	*11	*5	*71	—	—
\$1,000,000 or more .....	653	101	16,665	110	55	2,674	**	**
<b>Insurance agents, brokers, and service</b>								
Total .....	9,391	589	4,866	599	211	1,583	**	**270
Under \$10,000 <sup>4</sup> .....	1,759	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	1,054	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	2,036	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	2,045	*154	*157	*154	*77	*347	**	**
\$100,000 under \$200,000 .....	1,364	*169	*253	*169	*46	*202	—	—
\$200,000 under \$500,000 .....	721	137	468	137	*39	*107	—	—
\$500,000 under \$1,000,000 .....	294	*73	*510	*73	*35	*652	—	—
\$1,000,000 or more .....	118	56	3,478	66	*14	*275	**	**

Footnotes at end of table.

Table 8—Partnership Payments to Retirement Plans, 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 <sup>1</sup>	Total 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 <sup>2</sup>		To an Individual Retirement Account <sup>3</sup>	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Finance, Insurance, and Real Estate—Continued</b>								
<b>Real estate</b>								
Total .....	360,926	1,513	8,982	1,540	287	3,138	**	**
Under \$10,000 <sup>4</sup> .....	145,986	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	69,073	*74	*23	*74	—	—	—	—
\$25,000 under \$50,000 .....	48,879	*74	*34	*74	—	—	—	—
\$50,000 under \$100,000 .....	37,701	*155	*295	*155	*78	*577	—	—
\$100,000 under \$200,000 .....	26,015	362	566	382	*100	*1,342	—	—
\$200,000 under \$500,000 .....	20,821	337	1,451	337	*72	*679	**	**
\$500,000 under \$1,000,000 .....	7,424	196	1,325	196	*32	*465	—	—
\$1,000,000 or more .....	5,027	315	5,288	322	*5	*75	**	**
<b>Operators and lessors of buildings</b>								
Total .....	299,086	1,286	7,113	1,310	*27	*339	—	—
Under \$10,000 <sup>4</sup> .....	115,653	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	58,881	*51	*19	*51	—	—	—	—
\$25,000 under \$50,000 .....	42,331	*74	*34	*74	—	—	—	—
\$50,000 under \$100,000 .....	32,035	*78	*121	*78	—	—	—	—
\$100,000 under \$200,000 .....	22,572	317	495	337	—	—	—	—
\$200,000 under \$500,000 .....	17,705	300	1,039	300	*13	*144	—	—
\$500,000 under \$1,000,000 .....	6,214	179	1,279	179	*14	*195	—	—
\$1,000,000 or more .....	3,695	287	4,126	291	—	—	—	—
<b>Other real estate</b>								
Total .....	61,840	227	1,869	230	260	2,799	**	**
Under \$10,000 <sup>4</sup> .....	30,333	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	10,192	*23	*4	*23	—	—	—	—
\$25,000 under \$50,000 .....	6,548	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	5,666	*77	*174	*77	*78	*577	—	—
\$100,000 under \$200,000 .....	3,443	*45	*71	*45	*100	*1,342	—	—
\$200,000 under \$500,000 .....	3,116	*37	*412	*37	*59	*535	**	**
\$500,000 under \$1,000,000 .....	1,210	*17	*46	*17	*18	*270	—	—
\$1,000,000 or more .....	1,332	28	1,162	31	*5	*75	**	**
<b>Services</b>								
Total .....	226,638	11,697	151,206	12,632	7,483	161,694	417	1,780
Under \$10,000 <sup>4</sup> .....	63,631	*46	*677	*46	*150	*1,115	—	—
\$10,000 under \$25,000 .....	33,989	*79	*158	*79	*78	*117	—	—
\$25,000 under \$50,000 .....	30,802	*155	*80	*155	*310	*930	—	—
\$50,000 under \$100,000 .....	35,290	874	1,143	874	*564	*2,162	*78	*234
\$100,000 under \$200,000 .....	28,868	1,768	2,316	1,845	1,666	11,211	*167	*412
\$200,000 under \$500,000 .....	23,086	5,342	15,922	5,876	2,874	36,382	137	393
\$500,000 under \$1,000,000 .....	6,239	1,687	9,390	1,772	835	16,059	—	—
\$1,000,000 or more .....	4,733	1,746	121,520	1,985	1,006	93,718	35	741
<b>Medical and health services</b>								
Total .....	18,364	4,094	28,674	4,627	2,072	38,688	*95	*331
Under \$10,000 <sup>4</sup> .....	1,329	—	—	—	*13	*293	—	—
\$10,000 under \$25,000 .....	852	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	1,542	*77	*54	*77	—	—	—	—
\$50,000 under \$100,000 .....	2,778	*310	*348	*310	*155	*718	*78	*234
\$100,000 under \$200,000 .....	4,306	*433	*578	*510	*167	*1,238	—	—
\$200,000 under \$500,000 .....	5,138	2,365	6,263	2,750	1,204	15,670	*13	*20
\$500,000 under \$1,000,000 .....	1,454	525	2,934	550	314	6,027	—	—
\$1,000,000 or more .....	965	384	18,497	430	219	14,742	*4	*77
<b>Offices of physicians</b>								
Total .....	8,140	2,936	20,820	3,409	1,582	31,645	**	**
Under \$10,000 <sup>4</sup> .....	*358	—	—	—	*13	*293	—	—
\$10,000 under \$25,000 .....	*310	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	*409	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	835	*155	*141	*155	*77	*496	—	—
\$100,000 under \$200,000 .....	1,627	*178	*356	*255	*90	*648	—	—
\$200,000 under \$500,000 .....	3,253	1,893	5,134	2,227	946	12,461	—	—
\$500,000 under \$1,000,000 .....	916	435	2,267	460	288	5,636	—	—
\$1,000,000 or more .....	432	275	12,922	312	168	12,111	**	**

Footnotes at end of table.



**Table 8—Partnership Payments to Retirement Plans, 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 <sup>1</sup>	Total 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 <sup>2</sup>		To an Individual Retirement Account <sup>3</sup>	
					Number of partnerships	Amount of payments	Number of partnerships	Amount of payments
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Services—Continued</b>								
<b>Other medical services</b>								
Total .....	10,224	1,158	7,854	1,218	490	7,043	**	**
Under \$10,000 <sup>4</sup> .....	971	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*542	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	1,133	*77	*54	*77	—	—	—	—
\$50,000 under \$100,000 .....	1,943	*155	*207	*155	*78	*222	**	**
\$100,000 under \$200,000 .....	2,679	*255	*222	*255	*77	*590	—	—
\$200,000 under \$500,000 .....	1,885	472	1,129	523	258	3,209	**	**
\$500,000 under \$1,000,000 .....	538	*90	*667	*90	*26	*391	—	—
\$1,000,000 or more .....	533	109	5,575	118	51	2,631	**	**
<b>Legal services</b>								
Total .....	26,964	5,119	53,585	5,439	3,117	94,008	32	633
Under \$10,000 <sup>4</sup> .....	1,938	*39	*165	*39	*25	*574	—	—
\$10,000 under \$25,000 .....	1,244	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	2,276	—	—	—	—	—	—	—
\$50,000 under \$100,000 .....	5,607	*486	*692	*486	*232	*724	—	—
\$100,000 under \$200,000 .....	6,689	901	995	901	745	5,136	—	—
\$200,000 under \$500,000 .....	6,011	1,847	5,585	1,983	1,028	13,987	*13	*39
\$500,000 under \$1,000,000 .....	1,787	869	3,853	917	410	9,217	—	—
\$1,000,000 or more .....	1,412	977	42,295	1,113	677	64,370	*19	*594
<b>Other services</b>								
Total .....	181,310	2,484	68,947	2,566	2,294	28,998	290	816
Under \$10,000 <sup>4</sup> .....	60,364	*7	*512	*7	*112	*248	—	—
\$10,000 under \$25,000 .....	31,893	*79	*158	*79	*78	*117	—	—
\$25,000 under \$50,000 .....	26,984	*78	*26	*78	*310	*930	—	—
\$50,000 under \$100,000 .....	26,905	*78	*103	*78	*177	*720	—	—
\$100,000 under \$200,000 .....	17,873	434	743	434	754	4,837	*167	*412
\$200,000 under \$500,000 .....	11,937	1,130	4,074	1,143	642	6,725	*111	*334
\$500,000 under \$1,000,000 .....	2,998	293	2,603	305	*111	*815	—	—
\$1,000,000 or more .....	2,356	385	60,728	442	110	14,606	*12	*70

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

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

<sup>1</sup>Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

<sup>2</sup>Commonly known as a "Keogh plan."

<sup>3</sup>Includes individual retirement annuities and individual retirement bonds.

<sup>4</sup>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 11—Partnerships With Investment Credit Items:1 Investment in New and Used Property, by Selected Industry and Size of Business Receipts—Continued

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

Table with columns: Selected industry, size of business receipts; Number of partnerships; Amount; Cost of new property (Total, 3 under 5 life years, 5 under 7 life years, 7 or more life years); Cost of used property (Total, 3 under 5 life years, 5 under 7 life years, 7 or more life years).

Footnotes at end of table





**Table 11—Partnerships With Investment Credit Items:<sup>1</sup> Investment in New and Used Property, by Selected Industry 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 <sup>2</sup>	Total cost of property usable for partners' investment credit																	
	Number of partner-ships	Amount	Cost of new property								Cost of used property							
			Total		3 under 5 life years		5 under 7 life years		7 or more life years		Total		3 under 5 life years		5 under 7 life years		7 or more life years	
			Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>Services—Continued</b>																		
<b>Miscellaneous repair services</b>																		
Total	3,336	18,322	2,606	10,809	1,009	4,780	1,226	2,117	1,492	3,912	1,519	7,513	552	1,281	628	1,765	755	4,467
Under \$10,000	772	3,201	*618	*1,442	*77	*108	*308	*230	*310	*1,104	*385	*1,759	*154	*378	*77	*13	*231	*1,368
\$10,000 under \$25,000	*387	*904	*190	*495	*79	*95	*233	*81	*233	*569	*232	*219	—	—	*155	*194	*77	*25
\$25,000 under \$50,000	930	3,170	*699	*2,196	*233	*1,045	*311	*182	*389	*969	*387	*974	*156	*195	*155	*253	*231	*526
\$50,000 under \$100,000	589	6,003	*435	*3,136	*256	*1,756	*125	*1,267	*155	*113	*278	*2,867	*124	*277	*200	*1,102	*231	*1,488
\$100,000 under \$200,000	*411	*2,570	*411	*1,336	*256	*836	*155	*9	*310	*491	*156	*1,234	*78	*265	—	—	*78	*969
\$200,000 under \$500,000	199	1,793	162	1,441	*88	*881	*64	*284	*74	*276	*75	*352	*37	*156	*38	*176	*12	*20
\$500,000 under \$1,000,000	*37	*184	*37	*184	*13	*2	*24	*22	*13	*160	—	—	—	—	—	—	—	—
\$1,000,000 or more	*11	*497	*11	*389	*8	*117	*6	*42	*8	*230	*6	*108	*3	*10	*3	*27	*3	*71
<b>Amusement and recreation services, including motion pictures</b>																		
Total	5,429	339,463	4,922	318,752	1,926	20,392	1,669	200,744	3,168	97,616	1,048	20,706	368	1,271	415	1,370	611	18,065
Under \$10,000	1,293	54,235	1,192	50,944	*490	*4,950	572	16,645	542	29,349	*356	*3,291	*100	*160	*309	*436	*178	*2,695
\$10,000 under \$25,000	548	9,048	525	8,997	*277	*588	*101	*3,595	*347	*4,814	*23	*51	—	—	—	—	—	—
\$25,000 under \$50,000	884	27,824	729	22,049	*311	*2,526	*169	*10,364	*405	*9,159	*199	*5,775	*77	*214	—	—	*199	*5,561
\$50,000 under \$100,000	1,334	22,140	1,210	16,329	*488	*2,147	*250	*6,609	888	7,573	*152	*5,811	—	—	*28	*29	*124	*5,782
\$100,000 under \$200,000	414	7,861	331	6,762	*63	*191	*125	*2,192	245	4,379	*111	*1,099	*78	*97	*28	*225	*10	*777
\$200,000 under \$500,000	636	30,092	619	27,358	159	3,094	289	13,080	484	11,184	146	2,729	*74	*29	*233	*60	*1,782	
\$500,000 under \$1,000,000	118	9,779	118	8,778	*64	*1,169	*36	*323	113	7,286	*15	*1,001	—	—	—	—	*15	*1,001
\$1,000,000 or more	202	178,484	198	177,535	74	5,727	127	147,936	144	23,972	46	949	*16	*35	21	447	25	467
<b>Medical and health services</b>																		
Total	9,031	132,459	8,744	126,674	1,467	7,361	2,565	7,956	7,184	111,357	982	5,669	193	346	449	682	580	4,641
Under \$10,000	*255	*1,800	*178	*1,782	—	—	—	—	*178	*1,782	*77	*18	*77	*18	—	—	—	—
\$10,000 under \$25,000	*465	*1,840	*465	*1,742	*155	*27	*77	*27	*233	*1,688	*78	*98	—	—	*78	*59	*78	*39
\$25,000 under \$50,000	*259	*3,646	*236	*2,496	*77	*753	*154	*227	*159	*1,516	*23	*1,150	—	—	—	—	*23	*1,150
\$50,000 under \$100,000	1,270	24,995	1,270	24,538	*77	*680	*360	*988	1,170	22,870	*82	*457	*5	*39	—	—	*77	*418
\$100,000 under \$200,000	2,081	14,257	2,004	13,063	*487	*2,843	544	457	1,639	9,763	*256	*1,194	—	—	*156	*52	*178	*1,142
\$200,000 under \$500,000	2,942	36,067	2,843	34,875	310	972	832	1,384	2,308	32,519	284	1,192	*61	*151	160	376	123	665
\$500,000 under \$1,000,000	1,040	14,707	1,040	14,155	177	983	321	632	873	12,540	*80	*436	*18	*55	*17	*60	*55	*321
\$1,000,000 or more	719	35,147	708	34,023	184	1,103	277	4,241	624	28,679	102	1,124	32	83	38	135	46	906
<b>Legal services</b>																		
Total	14,872	194,655	14,309	188,794	2,408	15,172	5,432	52,527	11,202	121,095	2,032	5,812	361	747	726	1,364	1,154	3,701
Under \$10,000	*417	*901	*339	*541	—	—	*245	*313	*184	*228	*156	*360	—	—	—	—	*156	*360
\$10,000 under \$25,000	*386	*1,085	*386	*1,038	*154	*87	*154	*624	*232	*232	*47	*77	*5	*78	*3	*77	*39	—
\$25,000 under \$50,000	1,009	1,698	1,009	1,698	*155	*82	*310	*231	*698	*1,385	—	—	—	—	—	—	—	—
\$50,000 under \$100,000	2,282	13,195	2,205	12,177	*257	*1,950	896	5,239	1,508	4,988	*332	*1,018	—	—	*78	*31	*254	*987
\$100,000 under \$200,000	4,021	19,547	3,711	18,672	852	*4,089	1,341	2,909	2,756	11,674	*556	*875	*155	*31	*324	*749	*232	*95
\$200,000 under \$500,000	4,007	31,679	3,933	29,482	632	4,878	1,243	6,433	3,297	18,171	447	2,197	*64	*532	122	244	286	1,421
\$500,000 under \$1,000,000	1,466	14,882	1,442	14,553	167	955	492	2,848	1,303	10,750	133	280	*25	*6	*48	*91	*73	*183
\$1,000,000 or more	1,284	111,668	1,284	110,633	191	3,131	751	33,930	1,224	73,572	176	1,035	40	76	246	76	616	616

Footnotes at end of table.

**Table 11—Partnerships With Investment Credit Items:<sup>1</sup> Investment in New and Used Property, by Selected Industry 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 <sup>2</sup>	Total cost of property usable for partners' investment credit																	
	Number of partner-ships	Amount	Cost of new property								Cost of used property							
			Total		3 under 5 life years		5 under 7 life years		7 or more life years		Total		3 under 5 life years		5 under 7 life years		7 or more life years	
			Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount	Number of partner-ships	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
<b>Services—Continued</b>																		
<b>Engineering and architectural services</b>																		
Total .....	2,220	22,257	2,041	19,866	587	4,134	677	4,292	1,464	11,440	587	2,391	295	846	120	176	236	1,369
Under \$10,000 .....	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
\$10,000 under \$25,000 .....	*77	*42	*77	*42	—	—	—	—	*77	*42	—	—	—	—	—	—	—	—
\$25,000 under \$50,000 .....	*387	*2,163	*231	*1,593	*231	*889	—	—	*154	*704	*387	*570	*231	*416	*78	*18	*78	*136
\$50,000 under \$100,000 .....	*509	*2,064	*486	*1,229	—	—	—	—	*231	*974	*255	*255	*45	*835	*23	*259	*23	*497
\$100,000 under \$200,000 .....	*587	*4,449	*587	*3,796	*78	*441	*177	*396	*487	*2,959	*77	*653	—	—	—	—	—	*77
\$200,000 under \$500,000 .....	396	2,340	396	2,234	183	1,034	160	308	261	892	*37	*106	*25	*104	*12	*1	*12	*653
\$500,000 under \$1,000,000 .....	116	1,443	116	1,432	*13	*60	*25	*342	*103	*1,030	*13	*11	—	—	—	—	—	*13
\$1,000,000 or more .....	148	9,756	148	9,540	82	1,710	84	2,272	127	5,558	28	216	*16	*67	*7	*78	*11	*71
<b>Accounting, auditing, and bookkeeping services</b>																		
Total .....	7,182	104,860	6,625	95,103	1,349	8,677	2,388	19,436	5,397	66,990	2,175	9,557	755	1,951	758	1,497	1,426	6,109
Under \$10,000 .....	669	3,287	*513	*1,864	*114	*62	*258	*553	*413	*1,249	*324	*1,423	*233	*978	*169	*190	*156	*255
\$10,000 under \$25,000 .....	*642	*2,662	*488	*1,856	—	—	*233	*456	*255	*1,400	*154	*806	*77	*6	*77	*7	*154	*793
\$25,000 under \$50,000 .....	*487	*2,548	*409	*2,135	*100	*1,347	*155	*86	*332	*702	*256	*413	*78	*234	*100	*18	*178	*161
\$50,000 under \$100,000 .....	1,000	3,002	922	2,181	*176	*978	*253	*238	*767	*965	*409	*821	*78	*233	*175	*27	*312	*561
\$100,000 under \$200,000 .....	1,696	15,132	1,618	13,770	*387	*1,740	*511	*1,962	1,309	10,068	*509	*1,362	*100	*24	*77	*396	*332	*942
\$200,000 under \$500,000 .....	1,823	21,655	1,823	20,120	393	3,291	582	3,333	1,551	13,496	313	1,535	165	391	*63	*233	148	911
\$500,000 under \$1,000,000 .....	569	10,476	556	8,182	*103	*360	255	1,533	491	6,269	137	2,314	*12	*1	*62	*279	*101	*2,034
\$1,000,000 or more .....	296	45,898	296	45,015	76	899	141	11,275	279	32,841	73	883	*12	*84	35	347	45	452
<b>Other services</b>																		
Total .....	6,996	455,797	5,197	317,502	1,801	9,115	1,718	12,155	3,404	296,232	3,177	136,088	1,314	6,868	1,153	99,354	1,827	29,866
Under \$10,000 .....	2,117	283,802	1,702	264,834	*618	*2,615	*466	*2,807	1,008	259,412	803	16,761	*315	*3,626	*155	*416	*488	*12,719
\$10,000 under \$25,000 .....	1,112	15,940	*578	*9,034	*267	*247	*168	*60	*246	*8,727	866	6,906	*387	*281	*311	*1,064	*402	*5,561
\$25,000 under \$50,000 .....	643	16,603	411	8,580	*154	*82	*155	*414	334	8,084	*386	*8,023	*155	*495	*78	*638	*386	*6,890
\$50,000 under \$100,000 .....	1,130	102,940	745	4,140	*179	*825	*388	*1,333	*490	*1,982	*464	*98,800	*155	*1,388	*309	*96,285	*233	*1,127
\$100,000 under \$200,000 .....	1,026	10,241	849	8,410	*332	*1,706	*261	*4,617	667	2,087	*432	*1,831	*232	*140	*177	*315	*201	*1,376
\$200,000 under \$500,000 .....	717	14,783	661	11,182	171	2,593	195	438	483	8,151	192	3,601	*63	*923	*114	*603	*92	*2,075
\$500,000 under \$1,000,000 .....	110	1,844	110	1,781	*26	*437	*17	*39	*72	*1,305	*13	*63	—	—	—	—	—	*63
\$1,000,000 or more .....	141	9,644	141	9,541	54	610	68	2,447	104	6,484	21	103	*7	*15	*9	*33	*12	*55

<sup>1</sup>This estimate should be used with caution because of the small number of sample returns on which it was based.

<sup>2</sup>The estimate for this cell is not shown separately, to avoid disclosure of information for specific partnerships. Instead, the data for all rows marked \* in this column have been combined. The resulting combined figure is shown in the uppermost cell marked \*\*.

<sup>3</sup>Estimates for Qualified progress expenditures are not shown separately, but are included in the totals. See Note, below.

<sup>4</sup>Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.

<sup>5</sup>Includes returns with no business receipts.

NOTE: Estimates for Qualified progress expenditures and Cost of property not allocable to a particular column are not shown separately, because of the small number of sample returns on which the estimates were based. However, the data were included in the appropriate totals in columns 1 and 2.

Estimates for Wholesale and retail trade not allocable are not shown separately, because of the small number of sample returns on which the estimates would be based. However, the data are included in the totals for Wholesale and retail trade.

Partnership Returns/1977



Table 13—Partnerships With New Jobs Credit Items by Size of Business Receipts

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

Size of business receipts <sup>1</sup>	Number of partnerships	Business receipts <sup>1</sup>	Payroll	Net income (less deficit)	Net income	
					Number of partnerships	Amount
					(1)	(2)
<b>Total</b>	<b>64,347</b>	<b>29,757,470</b>	<b>5,073,393</b>	<b>4,197,970</b>	<b>50,995</b>	<b>4,967,647</b>
Under \$10,000 <sup>2</sup>	1,947	7,856	31,768	—7,631	300	52,260
\$10,000 under \$25,000	3,378	60,654	16,489	—21,765	1,780	10,828
\$25,000 under \$50,000	5,359	205,077	34,971	11,456	3,512	39,864
\$50,000 under \$100,000	10,982	823,651	134,667	103,421	8,413	154,151
\$100,000 under \$200,000	14,604	2,166,355	350,890	417,057	12,324	487,819
\$200,000 under \$500,000	16,451	5,147,156	841,159	871,367	14,431	991,037
\$500,000 under \$1,000,000	6,518	4,433,085	776,830	625,725	5,693	735,205
\$1,000,000 or more	5,108	16,913,636	2,886,519	2,198,340	4,542	2,496,483
Computation of tentative new jobs credit usable by partners						
Unemployment insurance wages paid						
Size of business receipts <sup>1</sup>	1977 amount		102 percent of 1976 amount		Excess of 1977 over 1976	Qualified wages eligible for credit
	Number of partnerships	Amount	Number of partnerships	Amount		
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Total</b>	<b>64,220</b>	<b>3,421,954</b>	<b>48,272</b>	<b>2,508,898</b>	<b>913,056</b>	<b>721,805</b>
Under \$10,000 <sup>2</sup>	1,923	44,701	402	28,340	16,361	10,803
\$10,000 under \$25,000	3,378	26,304	1,200	8,421	17,883	10,485
\$25,000 under \$50,000	5,359	75,887	2,072	13,706	62,181	33,748
\$50,000 under \$100,000	10,931	155,857	7,064	76,755	79,102	51,888
\$100,000 under \$200,000	14,604	306,603	12,026	176,686	129,917	93,595
\$200,000 under \$500,000	16,413	601,431	14,613	415,439	185,992	148,558
\$500,000 under \$1,000,000	6,506	688,323	5,983	534,027	154,296	131,146
\$1,000,000 or more	5,106	1,522,848	4,912	1,255,524	267,324	241,582
Computation of tentative new jobs credit usable by partners—Continued						
Total wages paid						
Size of business receipts <sup>1</sup>	1977 amount		105 percent of 1976 amount		Excess of 1977 over 1976	Qualified wages eligible for credit
	Number of partnerships	Amount	Number of partnerships	Amount		
	(13)	(14)	(15)	(16)	(17)	(18)
<b>Total</b>	<b>64,272</b>	<b>6,498,586</b>	<b>48,840</b>	<b>4,781,603</b>	<b>1,716,983</b>	<b>344,161</b>
Under \$10,000 <sup>2</sup>	1,924	82,104	402	52,713	29,391	5,349
\$10,000 under \$25,000	3,378	39,719	1,276	12,623	27,096	4,792
\$25,000 under \$50,000	5,359	91,182	2,228	17,532	73,650	16,672
\$50,000 under \$100,000	10,931	200,419	7,265	104,872	95,547	24,394
\$100,000 under \$200,000	14,604	467,017	12,026	280,909	186,108	45,161
\$200,000 under \$500,000	16,450	939,921	14,713	674,967	264,954	69,365
\$500,000 under \$1,000,000	6,518	1,100,289	6,008	858,397	241,892	62,338
\$1,000,000 or more	5,108	3,577,935	4,920	2,779,590	798,345	116,090
Computation of tentative new jobs credit usable by partners—Continued						
Size of business receipts <sup>1</sup>	Total qualified wages after limitation	Additional 1977 qualified unemployment insurance wages paid to vocational rehabilitation employees		Tentative new jobs credit usable by partners		
		Number of partnerships	Amount			
		(19)	(20)		(21)	(22)
<b>Total</b>	<b>307,180</b>	<b>77</b>	<b>283</b>	<b>307,212</b>		
Under \$10,000 <sup>2</sup>	4,817	—	—	4,818		
\$10,000 under \$25,000	4,623	—	—	4,622		
\$25,000 under \$50,000	16,530	—	—	16,530		
\$50,000 under \$100,000	22,404	—	—	22,405		
\$100,000 under \$200,000	44,262	*23	*27	44,269		
\$200,000 under \$500,000	69,361	*25	*89	69,367		
\$500,000 under \$1,000,000	54,295	*13	*57	54,302		
\$1,000,000 or more	90,888	*16	*110	90,899		

\*This estimate should be used with caution because of the small number of sample returns on which it was based.  
<sup>1</sup>Total receipts for industries in Finance, insurance, and real estate, and Business receipts for all other industries.  
<sup>2</sup>Includes returns with no business receipts.

## Section 4

## Explanation of Terms

This section contains brief descriptions of the terms appearing in the tables in this report. The instructions for the tax forms in Section 6 will provide additional information about many items. The explanations are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

### Active partnerships

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

### Amortization

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

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

Of these, amortization of leasehold improvements was frequently reported by the partnership as depreciation, and amortization of bond premiums (as well as 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, have been 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 has been made to transfer them to the depreciation statistics if they were reported as amortization. See also "Depreciation."

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

### Bad debts

Bad debts (Form 1065, page 1, line 18) occurring during the year or a reasonable addition to a reserve for bad debts is 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 current year's bad debt deduction; recoveries by taxpayers deducting actual bad debts are included in "other receipts" of partnerships.

### Business receipts

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

For partnerships in the finance industries, business receipts include such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return.

Generally, business receipts are income from the partnership'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, and manufacturers who rented rather than sold their products, the rental income was often reported in business receipts. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

Returns filed by partnerships in the "Security, commodity brokers, and services" industries and 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.

Business receipts from farming are understated because they do 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; the gain or loss was reported on Form 1065, page 1, line 10. Any long-term gain was reported on Schedule D, "Capital Gains and Losses."

#### Cost of labor

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

#### Cost of sales and operations

If the receipts of the partnership include income from the sale of goods made or bought, cost of goods sold (Form 1065, page 1, line 2) generally includes the direct cost of those goods made or bought. In this sense it includes 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 is producing goods. "Cost of operations" relates to returns for which inventories are not an income determining factor. Cost of operations generally includes labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services.

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

Many partnerships do not report cost of goods sold or cost of operations as completely as do corporations. Instead, they allocate the various "costs" to "deduction" items on the return, such as materials and supplies, rather than to cost of sales and operations.

Conversely, certain deduction items were transferred to their respective deduction categories when identified during statistical processing in cost of goods sold or cost of operations schedules. The transferred items were depreciation, depletion,

amortization, taxes (including sales and excise taxes), and contributions to employee pension and other benefit plans.

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

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

#### Depletion

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

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

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

Generally, percentage depletion may not be used for oil and gas wells. However, independent producers and royalty owners may use percentage depletion, provided they do not refine more than 50,000 barrels of crude oil in any day and provided they do not sell oil or natural gas through a retail outlet. The depletion deduction for these "small producers" is limited to 65 percent of their net income before the depletion deduction. If the 65 percent limit causes an amount to be disallowed for a taxable year, the partnership may carry the disallowed portion to the next year for inclusion in the depletion deduction. The depletion rate for small producers for tax year 1977 was 22 percent for a maximum daily average of 1,600 barrels.

The depletion allowance for oil and gas wells is computed separately by each partner and is not allowed to the partnership. The partnership allocates to each partner that partner's proportionate share of the adjusted basis of each oil or gas property of the partnership. This allocation must be made on the date the partnership acquired the oil or gas property, or January 1, 1975, whichever is later. A partner's proportionate share of the adjusted basis of the partnership's property is 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 (Form 1065, page 1, line 20) permits a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeds one year. A deduction for depreciation is not allowed on inventories, or on land apart from the physical improvements or developments to it.

Several methods of computation may be used in determining the deduction for the year. The most common method is 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, are 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. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, the partnership groups assets of the same type acquired in the same year into one or more "vintage" accounts and assigns each account a useful life chosen from a published permissible range of lives. The range of useful lives is generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules, but the Treasury Department can modify the guideline lives in the future as necessary. Use of the 1971 rules does not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system are the straight-line, declining balance, and sum of the years-digits methods. Salvage value is not to be taken into account in computing depreciation, but no "vintage" account may be depreciated below a reasonable salvage value. Under the CLADR system, depreciation of assets acquired prior to 1971 may be depreciated under the new rules but no range of useful lives is 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 depreciation (section 179) may not be deducted by partnerships, but is allocated to the partners for reporting on their own returns.

### Employee benefit programs

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

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

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

### Farm net profit (or loss)

Farm net profit or loss is reported on Schedule F, line 54 by partnerships using the cash accounting method and on Schedule F, line 72 by partnerships using the accrual method. 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. For partnerships that reported the components of farm income and expenses on Schedule F, these components are combined during statistical processing with the equivalent income and deduction items shown on page 1 of Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." 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 (or loss) from other partnerships

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

### Interest paid

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

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

### Interest received

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

### Inventories

Inventories (Form 1065, page 1, lines 27 and 33), consist of goods held for sale and of raw materials and supplies that will become a part of goods held for sale. Partnerships engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise is an income producing factor are required to use inventories in computing their net income. The use of inventories requires 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 are sold. Thus, in accounting for the sale of goods, all such businesses are in effect required to use the accrual method of accounting. Inventories are normally valued at actual cost or at the lower of actual cost or market price.

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

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

#### Investment credit

A taxpayer may claim a credit based upon "qualified investment" in certain new and used depreciable assets, chiefly machinery and equipment, with a useful life of 3 years or more. Qualified investment is equal to the cost of the property multiplied by a fraction. The size of the fraction depends upon the length of the property's useful life and whether the property is new or used, and ranges from 20 percent to 100 percent.

Partnerships do not claim the investment credit, but report their qualified investment in each category of property. The partners claim the credit on their own tax returns.

There are 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. Amounts in excess of these limitations can 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.

The following terms are applicable to tables 10 and 11.

Cost of property usable for partners' investment credit. The source of this item is line 18 of Schedule K. Cost is categorized by type of property (new, used, and qualified progress expenditures) and by life years (useful life). In order to qualify, property must be depreciable, have a useful life of at least 3 years, be tangible personal property or other tangible property used as an integral part of manufacturing, production, or extraction, and be placed in service in a trade or business or for production of income during the year.

Life years. The useful life of property is determined at the time the property is placed in service. Partnerships use the same useful life in determining the amount of the allowable investment credit as they used in computing depreciation or amortization on the qualifying property. For example, if the Class Life Asset Depreciation Range (CLADR) System is used, the class life is also used for investment credit purposes.

New property. The amount of investment in new property is equal to the partnership's basis in the property. Thus, for example, if the partnership

traded old property for new property in a tax-free exchange, the partnership counts the adjusted basis of the old property and any additional amount expended to acquire the new property. The construction, reconstruction, or erection of the property must be completed during the tax year and the partnership must be the first user of the property.

Qualifying progress expenditures. An election may be made to treat expenditures for property under construction as qualified investment in new property before the property is actually placed in service. To qualify, the property must have a normal construction period of 2 years or more and be investment credit property having a useful life of 7 years or more when placed in service.

Used property. Generally, the amount of investment in used property is equal to its cost, even if the cost is not equal to the partnership's basis in the property. Cost does not include the basis of any property by which the partnership pays for the used investment property it is acquiring, but only the money paid. The amount of partnership investment in used property that the partners may collectively take into account in computing their investment credits is limited to \$100,000.

#### Jobs credit

See "New jobs credit."

#### Limited partnerships

The Uniform Limited Partnership Act defines a limited partnership as one "... formed by two or more persons ... having as members one or more general partners and one or more limited partners. The limited partners as such shall not be bound by the obligations of the partnership."

A limited 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.

#### Materials and supplies

The amount of materials and supplies, a component of the cost of goods sold, is reported by nonfarm partnerships on line 30, Schedule A, Form 1065. For farms, it is the item "supplies purchased," line 37, part II, page 1 of Schedule F.

#### Net gain (or loss), noncapital assets

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

This income item does not include gains and losses under section 1231. Section 1231 gains and losses, like capital gains and losses, are reported by the partners on their own returns. In general, section 1231 gains and losses comprise (a) sales of business



property (excluding inventories) which were held for more than 9 months and (b) "involuntary conversions" by theft or casualty of business property and of capital assets which were held over 9 months. However, the amount of gain (but not loss) excluded from partnership net income under section 1231 is limited based on accelerated depreciation previously claimed. Categories to which this limitation apply were: (a) sales or exchanges of certain depreciable property (Code sections 1245 and 1250), with additional qualifications prescribed for some of this same property if it was used for farming (Code sections 1251 and 1252), (b) sales of certain depletable property (Code section 617), and (c) sales of oil and gas property (Code section 1254).

#### Net income (or deficit)

Net income or deficit (Form 1065, page 1, line 26) represents the difference between total taxable receipts and the sum of cost of sales and operations and other business deductions. Total receipts include, in addition to business receipts, investment income (except capital gains and losses and gains and losses under Code section 1231 as explained under "Net Gain (or Loss), Noncapital Assets," above). Partnerships may deduct ordinary and necessary business expenses. Partnerships may not deduct contributions or gifts, additional first-year depreciation, or foreign taxes, however; these items are reported on the partners' returns. Interest on State and local government obligations and on tax-free covenant bonds is nontaxable and therefore is not reflected in net income or deficit. (See also Section 1 of this report.)

#### New jobs credit

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

The partnership's tentative credit is based upon three items: (1) the increase of unemployment insurance wages paid in 1977 over those paid in 1976, (2) the increase in total wages paid in 1977 over those paid in 1976, and (3) the amount of qualified unemployment insurance wages paid to vocational rehabilitation employees in 1977. The line references in the following descriptions refer to Forms 5884 attached to the Form 1065 partnership returns. The column references refer to Tables 12 and 13.

Unemployment insurance wages paid (lines 1-5, columns 7-12). Unemployment insurance wages consist of the first \$4,200 in wages paid to each employee (or, in the case of railroad employees, 7/8 of the first \$4,200). The partnership computes the amount by which unemployment insurance wages paid in 1977 (line 1, column 8) exceeds 102 percent of the amount paid in 1976 (line 2, column 10). Either this excess (line 3, column 11) or one half of the 1977 unemployment insurance wages, whichever is smaller, is the amount of qualified unemployment insurance wages eligible for the partnership's tentative credit (line 5, column 12).

Total wages paid (lines 6-9, columns 13-18). The partnership computes the amount by which total wages paid in 1977 (line 6, column 14) exceeds 105 percent of the amount paid in 1976 (line 7, column 16). Either this excess (line 8, column 17) or qualified unemployment insurance wages eligible for credit (line 5, column 12), whichever is smaller, is divided in half. The result is total qualified wages

eligible for the partnership's tentative credit (line 9, column 18). Either this amount or \$100,000, whichever is smaller, is the amount of total qualified wages after limitation (line 10, column 19).

Qualified unemployment insurance wages paid to vocational rehabilitation employees (line 12, column 21). Vocational rehabilitation employees are handicapped employees who were referred to the employer by a state agency as part of a state-administered rehabilitation program. Qualified unemployment insurance wages consist of 10 percent of the first \$4,200 of wages paid to each of these employees or 20 percent of total qualified wages eligible for credit (line 9, column 18), whichever is smaller.

Tentative new jobs credit usable by partners (line 13, column 22). The tentative new jobs credit is equal to the sum of total qualified wages after limitation (line 10, column 19) and qualified unemployment insurance wages paid to vocational rehabilitation employees (line 12, column 21). The tentative credit amount is divided up among the partners. Each partner reports his share on his own return (Form 1040, 1120, etc.).

#### Nonqualifying dividends received

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

#### Other costs

Other costs are a component of cost of sales and operations. For nonfarm businesses, these costs are reported on line 31, Schedule A, Form 1065. For farms, the amount was computed during statistical processing 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.

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

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

#### Other receipts

This item (Form 1065, page 1, line 11) includes 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.

#### Payments to partners

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

#### Payroll

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

Amounts of payroll are frequently included by taxpayers in other items, such as commissions, legal and professional fees, and repairs. Because of the difficulty of identifying such amounts, they are 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 is a component of the cost of goods sold. For nonfarm businesses, the source is line 28c, Schedule A, of Form 1065. For farms, the sources are Schedule F, page 1, part I column c, for farmers using the cash accounting method, and Schedule F, page 2, part V, line 69, for farmers using the accrual accounting method.

#### Rent paid

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

#### Rents received

This item consists of the gross rent receipts reported on Schedule H, line 1, column b. Expenses associated with rental income and reported on Schedule H, such as depreciation, repairs, interest,

and taxes, were included in their respective deduction categories. If rents were the largest income item, they were included in "Business Receipts."

#### Repairs

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

The "class life asset depreciation range" (CLADR) system includes a provision for accounting for repairs of property when ambiguity exists as to whether the expenditures are deductible in the year incurred, or whether they must be capitalized and recovered through depreciation over the life of the property. Taxpayers using the CLADR system as the basis for their depreciation deduction may 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 (Form 1065, page 1, line 23a) is the employer's contributions to employee pension, profit-sharing, stock bonus, annuity, bond purchase, and other deferred compensation plans that are deductible under Code section 404. The Code imposes limitations on the amounts deductible for the tax year and provides a carryover for certain amounts paid in excess of these limitations. The retirement plan deduction does not include any payments by partners to their own retirement plans; these payments are reported on the partners' individual income tax returns as adjustments used in calculating adjusted gross income. The statistics include any identifiable amounts of this item which were transferred out of cost of sales and operations.

#### Royalties

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

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

#### Salaries and wages

This item (Form 1065, page 1, line 13) consists of those salaries and wages not included as "cost of labor" in the cost of sales and operations schedule and not included in some other deduction category on the return. Salaries and wages must be reduced by any amount of new jobs credit claimed by the partnership on account of those salaries and wages;

the amount shown in these statistics is the amount remaining after this reduction. Salaries to partners were not included in this item, but in "payments to partners." (See also "Payroll.")

#### Size of business receipts

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

#### Size of total receipts

Size of total assets is 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 partnerships which had disposed of all their assets and whose income tax returns were final returns.

#### Taxes paid

Taxes paid (Form 1065, page 1, line 17) include the amounts reported as a business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes are 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 are also deductible unless claimed as a credit against income tax. Federal income taxes, gift taxes, and taxes assessed against local benefits are not deductible. Sales, excise, and related taxes reported by partnerships as part of business receipts were generally transferred to the taxes paid deduction during statistical processing.

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

#### Total assets

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

#### Total deductions

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

#### Total receipts

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

#### Zero assets

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

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES  
AND STATISTICS OF INCOME INDUSTRIES, 1977

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

## Partnerships Returns/1977 • Appendix

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES  
AND STATISTICS OF INCOME INDUSTRIES, 1977--Continued

<u>Standard Industrial Classification Codes</u>	<u>Statistics of Income Description</u>
	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
	Taxicabs
4121.....	
4111, 4119, 4131, 4141, 4142, 4151, 4171, 4172....	Other passenger transportation
	Trucking and warehousing
	Trucking, local and long distance
4212-4214.....	
4221, 4222, 4224-4226, 4231.....	Public warehousing and trucking terminals
Major group 44 (4411-4469)	Water transportation
Major group 45 (4511-4583)	Air transportation
	Transportation services
	Passenger transportation arrangement
	Freight transportation arrangement
4722.....	
4723.....	
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

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES  
AND STATISTICS OF INCOME INDUSTRIES, 1977--Continued

Standard Industrial Classification Codes	Statistics of Income Description
	Wholesale and retail trade--Continued
	Retail trade
	Building materials, hardware, garden supply, and mobile home dealers
5211.....	Lumber and other building materials dealers
5231.....	Paint, glass, and wallpaper stores
5251.....	Hardware stores
5261.....	Retail nurseries and garden supply stores
5271.....	Mobile home dealers
	General merchandise stores
5331.....	Variety stores
5311, 5399.....	Other general merchandise stores
	Food stores
5411.....	Grocery stores
5422, 5423.....	Meat and fish markets, including freezer provisioners
5431.....	Fruit stores and vegetable markets
5441.....	Candy, nut, and confectionary stores
5451.....	Dairy product stores
5462, 5463.....	Retail bakeries
5499.....	Miscellaneous food stores
	Automotive dealers and service stations
5511.....	Motor vehicle dealers--new car dealers (franchised)
5521.....	Used car dealers
5531.....	Auto and home supply stores
5541.....	Gasoline service stations
5551.....	Boat dealers
5561.....	Recreational vehicle dealers
5571.....	Motorcycle dealers
5599.....	Miscellaneous aircraft and automotive dealers
	Apparel and accessory stores
5611.....	Men's and boys' clothing and furnishing stores
5621.....	Women's ready-to-wear stores
5631.....	Women's accessory and specialty stores
5641.....	Children's and infant wear stores
5651.....	Family clothing stores
5661.....	Shoe stores
5681.....	Furriers and fur shops
5699.....	Apparel and accessory stores, not elsewhere classified
	Furniture and home furnishings stores
5712.....	Furniture stores
5713.....	Floor covering stores
5714.....	Drapery, curtain, and upholstery stores
5719.....	Home furnishings and equipment stores, except appliance
5722.....	Household appliance stores
5732.....	Radio and television stores
5733.....	Music stores
	Eating and drinking places
5812.....	Eating places
5813.....	Drinking places
	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

Partnerships Returns/1977 • Appendix

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES  
AND STATISTICS OF INCOME INDUSTRIES, 1977--Continued

Standard Industrial  
Classification Codes

Statistics of Income Description

	Wholesale and retail trade--Continued
	Retail trade--Continued
	Miscellaneous retail stores--Continued
5962.....	Merchandising machine operators
5963.....	Direct selling organizations
5982.....	Fuel and ice dealers, except fuel oil dealers and bottled gas dealers
5983.....	Fuel oil dealers
5984.....	Liquified petroleum gas (bottled gas) dealers
5992.....	Florists
5993.....	Cigar stores and stands
5994.....	News dealers and newsstands
5999.....	Other miscellaneous retail stores
--	Retail trade not allocable
--	Wholesale and retail trade not allocable
	 Finance, insurance, and real estate
	Finance
6022-6028, 6032-6034, 6042, 6044, 6052, 6054, 6055, 6059.....	Banking and miscellaneous finance
6112, 6113, 6131, 6144, 6145, 6146, 6149, 6153, 6159, 6162, 6163.....	Credit agencies other than banks
6211 (part).....	Security, commodity brokers, and services
6211 (part).....	Security underwriting syndicates
	Security brokers and dealers, except underwriting syndicates
6221, 6231, 6281.....	Commodity contracts brokers, exchanges, and services
	Holding and investment companies
6799 (part).....	Investment clubs
6732, 6733.....	Common trust funds
6711, 6722-6725, 6792- 6794, 6799 (part).....	Other holding and investment
6411.....	Insurance agents, brokers, and service
	Real estate
6512-6514.....	Operators and lessors of buildings
6515, 6517, 6519.....	Lessors, other than buildings
6531.....	Real estate agents, brokers, and managers
6541.....	Title abstract companies
6552.....	Subdividers and developers, except cemeteries
6553.....	Cemetery subdividers and developers
6611.....	Combined real estate, insurance, loans, law offices
	 Services
	Hotels and other lodging places
7011 (part).....	Hotels
7011 (part).....	Motels, motor hotels, and tourist courts
7021.....	Rooming and boarding houses
7032.....	Sporting and recreational camps
7033.....	Trailer parks and camp sites
7041.....	Organizational hotels and lodging houses, on a membership basis
	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

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATION CODES  
AND STATISTICS OF INCOME INDUSTRIES, 1977--Continued

<u>Standard Industrial Classification Codes</u>	<u>Statistics of Income Description</u>
	Services--Continued
	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... 8111.....	Other medical and health services
8211, 8221, 8222, 8231, 8241, 8243, 8244, 8249, 8299.....	Legal services
8911.....	Educational services
	Engineering and architectural services
8931 (part).....	Accounting, auditing, and bookkeeping services
8931 (part).....	Certified public accountants
	Other accounting, auditing, and bookkeeping services
8999.....	Other services
--	Nature of business not allocable



## Section 6

## Forms and Instructions

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1065

U.S. Partnership Return of Income

1977

Form 1065 Department of the Treasury Internal Revenue Service

FOR CALENDAR YEAR 1977, or other taxable year beginning

1977, and ending 1977, and ending

Principal business activity, Principal product or service, Business code no., Name, Employer identification no., Date business commenced, City or town, State, and ZIP code, Enter total assets from line 13, column (D), Schedule L

Was this partnership in business at the end of 1977? Yes No
How many months in 1977 was this partnership in business?

IMPORTANT—Fill in all applicable lines and schedules. If the space provided is not sufficient, see Instruction Q. Enter any items specially allocated to the partners on Schedule K, line 15, instead of on the numbered lines on this page or in Schedules D through J. (See General Instruction P.)

Table with columns for Income (1a-12) and Deductions (13-26). Includes rows for Gross receipts, Less cost of goods sold, Gross profit, Ordinary income, Nonqualifying dividends, Interest, Rents, Royalties, Net farm profit, Net gain, Other income, TOTAL income, Salaries and wages, Guaranteed payments, Rent, Interest, Taxes, Bad debts, Repairs, Depreciation, Amortization, Depletion, Retirement plans, Employee benefit programs, Other deductions, TOTAL deductions, Ordinary income (loss).

Schedule A—COST OF GOODS SOLD AND/OR OPERATIONS (See Instruction 2). Includes rows for Inventory at beginning of year, Purchases, Less cost of items withdrawn for personal use, Cost of labor, Material and supplies, Other costs, Total of lines 27 through 31, Less inventory at end of year, Cost of goods sold.

35(a) Check valuation method(s) used for total closing inventory: Cost, Lower of cost or market, Other. (b) Check if this is the first year LIFO inventory method was adopted and used. (c) If you are a manufacturer, check if you valued your inventory in accordance with regulation section 1.471-11. (d) Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory?

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

Signature and identifying number lines for preparer and taxpayer.

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

Table for Part I Short-term capital gains and losses—assets held 9 months or less. Columns: Kind of property and description, Date acquired, Date sold, Gross sales price, Cost or other basis and expense of sale, Gain or (loss).

Part II Long-term capital gains and losses—assets held more than 9 months

Table for Part II Long-term capital gains and losses—assets held more than 9 months. Columns: Kind of property and description, Date acquired, Date sold, Gross sales price, Cost or other basis and expense of sale, Gain or (loss).

Schedule H—INCOME FROM RENTS (See Instruction 7)

Table for Schedule H—INCOME FROM RENTS. Columns: Kind and location of property, Amount of rent, Depreciation, Repairs, Other expenses.

Schedule I—BAD DEBTS (See Instruction 18)

Table for Schedule I—BAD DEBTS. Columns: Year, Trade notes and accounts receivable outstanding at end of year, Sales on account, Amount added to reserve, Recoveries, Amount charged against reserve, Reserve for bad debts at end of year.

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

Table for Schedule J—DEPRECIATION. Columns: Description of property, Date acquired, Cost or other basis, Depreciation allowed or allowable in prior years, Method of computing depreciation, Life or rate, Depreciation for this year.

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

Table with columns for Partnership's distributive share items and Total. Rows include: (a) Guaranteed payments to partners; (b) Ordinary Income (loss); Additional first-year depreciation; Dividends; Net short-term capital gain; Net long-term capital gain; Net section 1231 gain; Net gain from sale or exchange; Net earnings; Charitable contributions; Expense account allowance; New jobs credit; Taxes paid; Payments on behalf of partners; Other income, deductions, etc.; Specially allocated items; Tax preference items; Accelerated depreciation; Accelerated depreciation on personal property; Interest on investment indebtedness; Investment interest expense; Investment in property that qualifies for investment credit.

Schedule L—BALANCE SHEETS (See General Instruction K)

Table with columns: ASSETS, LIABILITIES AND CAPITAL. Rows include: 1 Cash; 2 Trade notes and accounts receivable; 3 Inventories; 4 Gov't obligations; 5 Other current assets; 6 Mortgage and real estate loans; 7 Other investments; 8 Buildings and other fixed depreciable assets; 9 Depletable assets; 10 Land; 11 Intangible assets; 12 Other assets; 13 Total assets; 14 Accounts payable; 15 Mortgages, notes, and bonds payable; 16 Other current liabilities; 17 All nonrecourse loans; 18 Mortgages, notes, and bonds payable in 1 year or more; 19 Other liabilities; 20 Partners' capital accounts; 21 Total liabilities and capital.

Schedule M—RECONCILIATION OF PARTNERS' CAPITAL ACCOUNTS (See Instruction for Schedule M) (Show reconciliation of each partner's capital account on Schedule K-1, block K)

Table with columns: 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 non-taxable income; e. Losses not included in column c, plus allowable 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)

Table with columns for items 1 through 10. Rows include: 1 Ordinary income (loss); 2 Add: Guaranteed payments to partners; 3 Net rental loss from real estate; 4 Total; 5 Less: Nonqualifying dividends; 6 Interest; 7 Net rental income from real estate; 8 Net gain; 9 Net gain; 10 Net earnings (loss) from self-employment.

Table with columns: Yes, No. Rows include: I Is the partnership a limited partnership?; J Is this a final return?; K Did the partnership, at any time during the taxable year, have any interest in or signature or other authority over a bank, securities, or other financial account in a foreign country?; L 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?; M Was the partnership liable for filing Form 1096 for 1977?; N Do any of the liabilities reported on Schedule L consist of nonrecourse loans? (See General Instructions S(4).)

Partnership Returns/1977 Forms and Instructions













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.

1977

Name of proprietor(s) \_\_\_\_\_ Social security number \_\_\_\_\_  
Business name and address \_\_\_\_\_ Employer Identification number \_\_\_\_\_  
Location of farm(s) and number of acres in each farm \_\_\_\_\_ (See Instructions)

#### Part I Farm Income—Cash Receipts and Disbursements Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report 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. Enter here and on Form 1040, line 19 or on Form 1065, line 9.		

##### 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)		\$
54 Net farm profit or (loss) (subtract line 53 from line 28). Enter here and on Form 1040, line 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a.		

\* Use amount on line 28 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

#### Part II Farm Deductions—For Cash and Accrual Method Taxpayers

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. \$

#### 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		Purchased during year		Raised or lost during year		Sold during year		On hand at end of year	
	Quantity	Inventory value	Quantity	Amount paid	Quantity	Quantity	Quantity	Amount received	Quantity	Inventory value
		\$		\$				\$		\$
58 Totals (enter here and in Part V below)										

#### 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 19 or on Form 1065, line 9. ALSO enter on Schedule SE, Part I, line 1a.		\$

\* Use amount on line 70 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

### Instructions for Schedule F (Form 1040)

**Note:** You may be entitled to claim the new jobs credit if you hired additional employees this year. However, you may not take a deduction for that portion of the wages or salaries paid or incurred which is equal to the amount of the new jobs credit allowable before application of the tax liability limitation. Please see Form 5884, New Jobs Credit, for additional information.

#### Employer Identification Number

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

#### Cash Receipts and Disbursements Method of Reporting

You should include the following in income:

Page 28

(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 1977 or earlier years.

(3) Other farm income.

Your expenses are the amounts you paid during 1977 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, please get 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 1977 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.



Form **3468**  
Department of the Treasury  
Internal Revenue Service

### Computation of Investment Credit

**1977**

▶ Attach to your tax return.

Name \_\_\_\_\_

Identifying number as shown on page 1 of your tax return \_\_\_\_\_

1 Use schedule below to list qualified investment in new and used property acquired or constructed and placed in service during the taxable year; and also list qualified progress expenditures made during the 1977 taxable year and qualified progress expenditures made in 1974, 1975, and 1976 taxable years providing a proper election as prescribed in section 46(d)(6) was made for such prior years. If progress expenditure property is placed in service during the taxable year, do not list qualified progress expenditures for this property. See instruction for line 1.  
If 100% investment credit is being claimed on certain ships, check this block.  See Instruction K for details.

Note: Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor.

Type of property	Line	(1) Life years	(2) Cost or basis (See instruction G)	(3) Applicable percentage	(4) Qualified investment (Column 2 x column 3)
New property	(a)	3 or more but less than 5		33 1/3%	
	(b)	5 or more but less than 7		66 2/3%	
	(c)	7 or more		100	
Qualified progress expenditures	1974, 1975 and 1976	(d)		20	
	1977	(e)		60	
Used property (See instructions for dollar limitation)	(f)	3 or more but less than 5		33 1/3%	
	(g)	5 or more but less than 7		66 2/3%	
	(h)	7 or more		100	

2 Qualified investment—add lines 1(a) through (h) . . . . .

3 10% of line 2 . . . . .

4 7% (4% for public utility property) of certain property (see instruction for line 1) . . . . .

5 Corporations electing the additional investment credit for contributions to Employee Stock Ownership Plans—Attach election statement. (See instruction I and instruction for line 5.)

(a) Additional 1% credit—Enter 1% of line 2 . . . . .

(b) Additional credit not to exceed .5%—Enter allowable percentage times adjusted line 2 (attach schedule) . . . . .

6 Carryback and carryover of unused credit(s). See instruction F—attach computation . . . . .

7 Tentative investment credit—Add lines 3 through 6 . . . . .

#### Limitation

8 (a) Individuals—Enter amount from line 37, page 2, Form 1040 . . . . .

(b) Estates and trusts—Enter amount from line 26 or 27, page 1, Form 1041 . . . . .

(c) Corporations—Enter amount from line 9, Schedule J, page 3, Form 1120 . . . . .

9 (a) Credit for the elderly (individuals only) . . . . .

(b) Foreign tax credit . . . . .

(c) Tax on lump-sum distributions (see instruction for line 9(c)) . . . . .

(d) Possession Tax Credit (corporations only) . . . . .

(e) Section 72(m)(5) penalty tax . . . . .

10 Total—Add lines 9(a) through (e) . . . . .

11 Line 8 less line 10 . . . . .

12 (a) Enter amount on line 11 or \$25,000, whichever is lesser. (Married persons filing separately, controlled corporate groups, estates, and trusts, see instruction for line 12.) . . . . .

(b) If line 11 exceeds line 12(a), enter 50% of the excess. (Public utilities, railroads, and airlines, see instruction J.) . . . . .

13 Total—Add lines 12(a) and (b) . . . . .

14 Investment credit—Amount from line 7 or line 13, whichever is lesser. Enter here and on line 41, Form 1040; line 10(b), Schedule J, page 3, Form 1120; or the appropriate line on other returns . . . . .

**Schedule A** If any part of your investment in line 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit.

Name (Partnership, estate, trust, etc.)	Address	Property			Life years
		Progress expenditures	New	Used	
		\$	\$	\$	



Form **5884**  
Department of the Treasury  
Internal Revenue Service

**New Jobs Credit**  
▶ See separate instructions.  
▶ Attach to your tax return.

**1977**

Name \_\_\_\_\_ Identifying number as shown on page 1 of your tax return \_\_\_\_\_

**Important**—The employer's wage and salary deduction must be reduced by the tentative new jobs credit on line 13. (See instruction F.)

Small business corporations, partnerships, and estates or trusts which apportion the credit to shareholders, partners, or beneficiaries are to complete only lines 1 through 13. The individual shareholder, partner, or beneficiary receiving the credit from the above entities and having no other jobs credit will disregard lines 1 through 13, complete lines 14 through 17, enter the apportioned credit on line 18, 19, or 20 respectively and complete the balance of the form as applicable. Those individuals having other new jobs credit, see instruction for line 13.  
Note: If this form is being completed by a member of a group of trades or businesses that are under common control or an estate or trust that apportions the new jobs credit between itself and its beneficiaries, see instruction G and the instruction for line 13, before completing the form.

- 1 Enter the aggregate unemployment insurance wages (limited to \$4,200 for each employee) paid during calendar year 1977 (see instruction for line 1) . . . . .
- 2 Enter 102% of the aggregate unemployment insurance wages (limited to \$4,200 for each employee) paid during calendar year 1976 (see instruction for line 2) . . . . .
- 3 Line 1 less line 2 . . . . .
- 4 Enter 50% of line 1 . . . . .
- 5 Enter the lesser of line 3 or line 4 . . . . .
- 6 Enter total wages paid in calendar year 1977 (see instruction for line 6) . . . . .
- 7 Enter 105% of total wages paid in calendar year 1976 (see instruction for line 6) . . . . .
- 8 Line 6 less line 7 . . . . .
- 9 Enter 50% of the lesser of line 5 or line 8 . . . . .
- 10 Enter the lesser of line 9 or \$100,000 (married individuals filing separately, estates and trusts, see instruction for line 10) . . . . .
- 11 Enter the unemployment insurance wages (limited to \$4,200 for each employee) paid to vocational rehabilitation referral employees during calendar year 1977 (see instruction D) . . . . .
- 12 Enter the lesser of (a) 10% of line 11 or (b) 20% of line 9 . . . . .
- 13 Tentative new jobs credit—Add lines 10 and 12 (members of a group of trades or businesses that are under common control, electing small business corporations, partnerships, and estates or trusts, see instruction for line 13) . . . . .

**Limitation**

- 14 (a) Individuals—Enter amount from line 37, page 2, Form 1040 . . . . .
- (b) Estates and trusts—Enter amount from line 26 or 27, page 1, Form 1041 . . . . .
- (c) Corporations—Enter amount from line 9, Schedule J, page 3, Form 1120 . . . . .
- 15 (a) Credit for the elderly (individuals only) . . . . .
- (b) Foreign tax credit . . . . .
- (c) Investment credit . . . . .
- (d) WIN credit . . . . .
- (e) Contributions to candidates for public office credit (individuals only) . . . . .
- (f) Child and dependent care expenses credit (individuals only) . . . . .
- (g) Possession tax credit (corporations only) . . . . .
- (h) Tax on lump-sum distributions (see instruction for line 15(h)) . . . . .
- (i) Section 72(m)(5) penalty tax . . . . .
- 16 Total (add lines 15(a) through (i)) . . . . .
- 17 Line 14 less line 16. (All filers, other than shareholders, partners, or beneficiaries to which lines 18, 19, or 20 apply, are to skip lines 18 through 21; enter zero on line 22, and complete lines 23 through 25) . . . . .
- 18 Shareholder's new jobs credit from Schedule K-1 (Form 1120S) (See instruction for line 13) . . . . .
- 19 Partner's new jobs credit from Schedule K-1 (Form 1065) (See instruction for line 13) . . . . .
- 20 Beneficiary's new jobs credit from Schedule K-1 (Form 1041) (See instruction for line 13) . . . . .
- 21 (a) Line 18 limitation (enter the lesser of line 18 or the amount computed in accordance with the formula in the instruction for line 21) . . . . .
- (b) Line 19 limitation (enter the lesser of line 19 or the amount computed in accordance with the formula in the instruction for line 21) . . . . .
- (c) Line 20 limitation (enter the lesser of line 20 or the amount computed in accordance with the formula in the instruction for line 21) . . . . .
- 22 Add lines 21(a), (b), and (c) . . . . .
- 23 Line 17 less line 22 . . . . .
- 24 Enter the lesser of line 13 or line 23 . . . . .
- 25 Total allowable new jobs credit (add lines 22 and 24). Enter here and on line 44, Form 1040; line 10(d), Schedule J, page 3, Form 1120; or the appropriate line on other returns . . . . .



