

# Sole Proprietorship Returns, Tax Year 2021

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For Tax Year (TY) 2021, there were approximately 29.3 million individual income tax returns that reported nonfarm sole proprietorship activity, a 3.4% increase from 2020. Total receipts reported by nonfarm sole proprietorships increased 16.4%, while deductions increased 14.9%, and profits jumped 22.0% to \$411.3 billion in 2021. In constant dollars, total receipts rose by 11.3%, deductions rose by 9.4%, and profits increased by 16.6%. Total profits as a percentage of business receipts were 22.0% for the year, up from 21.0% for the prior year. The professional, scientific, and technical services sector remained the sector with the largest share of profits at 24.1% with profits increasing by 18.2% to \$99.1 billion. All sectors saw increases in profits, with the largest percentage increase in the transportation and warehousing sector, which increased 43.5% to \$24.9 billion.

The construction sector reported the largest percentage of total business receipts (17.1%) and total business deductions (18.5%). The wholesale trade sector reported the largest percentage increase in business receipts (28.8%) and the transportation and warehousing sector experienced the largest dollar increase in business receipts, increasing by \$38.0 billion.

## Returns and Receipts

Between TYs 2020 and 2021, the number of individual income tax returns reporting nonfarm sole proprietorship activity

increased 3.4% to 29.3 million (Figure A).<sup>1</sup> The transportation and warehousing sector had the largest percentage increase in the number of returns among all sectors, increasing 11.3% for TY 2021 following a 12.4% rise in TY 2020. The subsector of the transportation and warehousing specific to taxis, limousines, and other ride-sharing services did not contribute at all to this large increase. In fact, the number of returns for “Taxis, limousines, and other ride-sharing services” dropped by 4.2% while the business receipts in this subsector increased by 34.7%. Between TYs 2013 and 2021, the average business receipts per return in this subsector (taxis, etc.) fell from \$36,420 to \$25,678, although the 2021 average was the highest for this group since 2014 (Figure B). For the transportation and warehousing sector more broadly, 89.1% of the returns had business receipts of \$100,000 or less; these returns accounted for 45.8% of total profits (Figure C). Similarly, the administrative and support and waste management services and the construction sectors had relatively large percentages of profits accounted for by returns with business receipts of less than \$100,000. In the administrative and support and waste management services sector, 93.4% of returns had business receipts less than \$100,000; these returns accounted for 55.9% of the sector’s total profits. The construction sector had 81.7% of such returns, accounting for 44.2% of its total profits. Conversely, the wholesale trade (15.9%), the

Figure A

## Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sector, Tax Years 2020 and 2021

[Number of returns is in thousands—money amounts are in billions of dollars]

Selected industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	2020	2021	Percentage change	2020	2021	Percentage change	2020	2021	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All nonfarm industries</b>	<b>28,353.4</b>	<b>29,309.6</b>	<b>3.4</b>	<b>1,605.2</b>	<b>1,868.0</b>	<b>16.4</b>	<b>1,268.9</b>	<b>1,458.0</b>	<b>14.9</b>
Construction	3,279.0	3,145.5	-4.1	294.2	320.0	8.8	247.2	269.6	9.1
Wholesale trade (merchant wholesalers)	332.8	363.7	9.3	49.6	63.9	28.8	44.9	58.0	29.0
Retail trade	2,602.6	2,687.8	3.3	195.0	222.8	14.2	182.8	205.8	12.6
Transportation and warehousing	3,298.0	3,671.9	11.3	138.3	176.2	27.5	121.2	151.5	25.0
Finance and insurance	709.6	718.9	1.3	111.9	123.0	10.0	85.8	95.7	11.6
Real estate and rental and leasing	1,431.3	1,499.7	4.8	103.9	127.1	22.3	67.2	81.0	20.6
Professional, scientific, and technical services	3,599.4	3,680.2	2.2	198.5	227.3	14.5	114.6	128.3	11.9
Administrative and support and waste management services	2,795.6	2,775.9	-0.7	88.8	100.2	12.9	66.2	73.8	11.4
Health care and social assistance	2,158.6	2,190.0	1.5	114.7	129.1	12.6	72.8	81.6	12.0
Arts, entertainment, and recreation	1,592.4	1,626.7	2.2	40.7	51.5	26.4	31.2	38.6	23.6
Other services	3,588.2	3,704.3	3.2	113.9	137.0	20.2	91.4	105.4	15.3
All other sectors	2,965.9	3,244.9	9.4	155.6	190.0	22.0	143.5	168.8	17.6

[1] Total business deductions are calculated before subtraction of nonallowable “passive” activity losses and inclusion of any “passive loss” carryover from prior years.

NOTES: Detail may not add to totals because of rounding. Percentages were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

<sup>1</sup> For TY 2021, the 29,309,596 nonfarm sole proprietorship returns accounted for an estimated 33,252,027 nonfarm businesses. For purposes of these statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor’s dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The North American Industry Classification System (NAICS) was used to classify data by industries. The Statistics of Income (SOI) Division applied these classifications on a “per business” (rather than on a “per establishment”) basis by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in NAICS, the definitions are consistent.

NAICS for industrial coding was introduced in 1998. Prior to 1998, industries were classified using the Standard Industrial Classification (SIC). Due to coding changes, comparisons between data by industry from 1998–2021 with 1997 and prior years may show inconsistencies. A reason for this is that several types of sole proprietorships under NAICS were classified in completely different industrial groups, which makes prior-year comparisons under the SIC system inappropriate. For example, in 1997, finance, insurance, and real estate were classified as one industry under the SIC system, while under the NAICS system, the group is split into two industrial sectors. The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.



Figure B

Nonfarm Sole Proprietorships: Income Statements for Taxis and Limousines, Including Ride-Sharing Services, Tax Years 2013–2021

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

Net income status, item	Taxis and limousines, including ride-sharing services								
	2013	2014	2015	2016	2017	2018	2019	2020	2021
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>									
<b>Number of returns [1]</b>	<b>230,481</b>	<b>331,281</b>	<b>555,046</b>	<b>847,065</b>	<b>1,037,701</b>	<b>1,103,024</b>	<b>1,363,610</b>	<b>1,170,553</b>	<b>1,121,324</b>
<b>Business receipts, total [1,2]</b>	<b>8,394,177</b>	<b>10,874,894</b>	<b>12,808,899</b>	<b>16,667,209</b>	<b>21,538,304</b>	<b>26,481,055</b>	<b>33,718,564</b>	<b>21,383,832</b>	<b>28,793,892</b>
Income from sales and operations [1]	8,238,769	10,658,172	12,680,939	16,445,007	21,283,180	26,077,063	33,303,882	20,922,905	28,259,130
Other business income (loss) [1]	155,408	216,722	127,959	222,202	255,124	403,992	414,682	460,927	534,762
<b>Business deductions, total [1,2,3]</b>	<b>6,026,516</b>	<b>8,405,469</b>	<b>10,153,715</b>	<b>13,459,248</b>	<b>17,853,556</b>	<b>22,749,710</b>	<b>28,736,655</b>	<b>19,263,108</b>	<b>24,510,621</b>
Cost of sales and operations	85,707	220,143	200,268	168,933	203,540	137,168	327,319	172,508	382,383
Advertising expenses	58,833	46,425	60,397	69,043	90,730	114,344	86,927	80,094	86,668
Car and truck expenses	1,446,115	2,154,758	2,725,539	4,480,628	6,469,898	8,946,327	12,245,949	7,857,552	9,155,266
Commissions	179,673	230,200	487,736	794,283	1,222,840	1,661,332	2,211,004	1,168,043	1,907,585
Contract labor	193,757	278,918	199,810	179,858	489,904	277,689	342,311	231,378	185,895
Depreciation	252,269	362,876	488,304	459,246	678,466	649,395	839,486	770,476	800,468
Insurance	303,001	403,056	382,624	487,139	520,928	551,804	639,088	562,811	607,399
Legal and professional services	36,102	45,489	60,581	77,012	135,018	189,579	187,871	140,485	158,489
Meals and entertainment deducted	68,614	85,709	89,987	224,901	273,547	295,317	329,951	272,742	411,572
Other interest paid on business indebtedness	49,441	13,270	34,864	30,653	39,506	62,813	46,371	33,338	29,541
Office expenses	21,934	29,264	57,056	75,168	97,634	130,595	96,745	104,520	132,692
Rent paid on machinery and equipment	1,244,278	1,676,672	1,613,450	1,622,525	1,484,949	1,407,164	1,410,343	827,056	931,342
Rent paid on other business property	149,334	120,421	234,897	227,218	242,263	263,762	421,073	205,482	304,966
Repairs	209,576	289,536	359,142	375,638	528,036	640,663	699,347	584,932	714,954
Supplies	41,890	125,806	99,870	199,312	245,197	387,074	445,042	448,008	639,611
Salaries and wages	115,582	103,728	109,566	219,346	129,258	115,582	247,937	109,566	109,566
Taxes paid	89,953	139,797	122,103	211,215	222,812	263,331	230,948	155,745	210,263
Travel	53,945	73,095	74,806	105,037	206,122	291,242	212,532	167,705	185,324
Utilities	145,183	199,119	320,180	429,427	581,156	749,740	924,816	746,199	784,412
Other business expenses	1,206,370	1,669,365	2,206,131	2,728,782	3,685,076	5,292,885	6,649,634	4,458,200	6,662,645
<b>Net income less deficit [1,2]</b>	<b>2,367,665</b>	<b>2,470,162</b>	<b>2,656,632</b>	<b>3,223,125</b>	<b>3,694,665</b>	<b>3,760,332</b>	<b>5,023,587</b>	<b>2,259,454</b>	<b>4,313,164</b>
Net income [1,2]	2,629,448	2,940,526	3,457,190	4,382,503	5,485,379	6,176,837	7,907,572	5,181,445	7,062,741
Deficit [2]	261,783	470,364	800,558	1,159,378	1,790,714	2,416,505	2,883,985	2,921,992	2,749,578
<b>Returns with Schedule C-EZ:</b>									
Number of returns	23,418	36,026	126,124	193,612	169,286	107,768	[4]	[4]	[4]
Business receipts	223,733	197,099	502,216	595,387	731,185	522,547	[4]	[4]	[4]
Business deductions	39,465	39,656	164,642	198,272	224,661	160,568	[4]	[4]	[4]
Net income	184,268	157,444	337,574	397,116	506,525	361,979	[4]	[4]	[4]

[1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of \$5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

[2] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

[3] Total business deductions will not be equal to the total as items with an estimate based on a small number of sample returns have been removed.

[4] Schedule C-EZ was eliminated for Tax Year 2019 in accordance with the 2017 Tax Cuts and Jobs Act.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

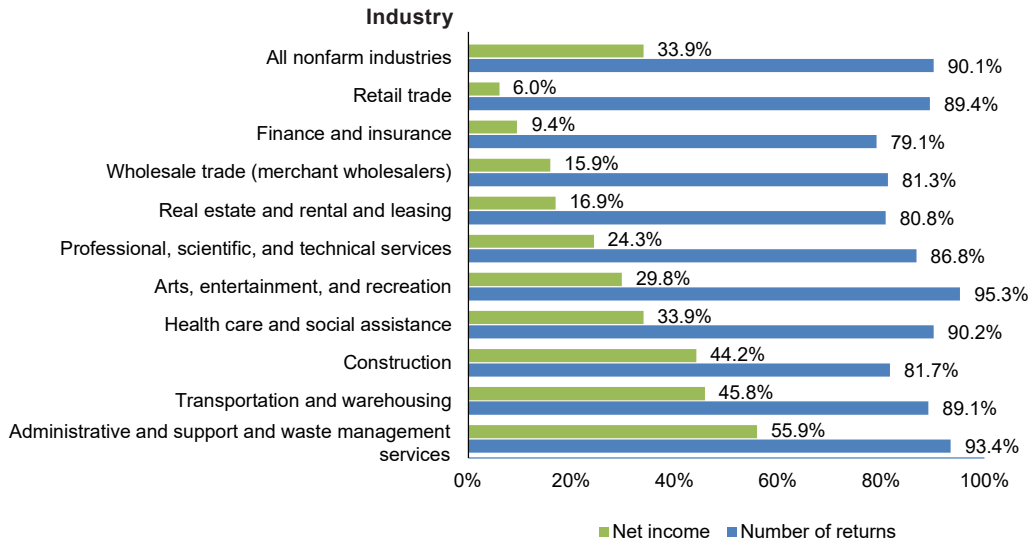
finance and insurance (9.4%) and retail trade (6.0%) sectors had much lower percentages of profits accounted for by returns with business receipts of \$100,000 or less. The transportation and warehousing and professional, scientific, and technical services sectors had the largest number of returns with business receipts less than \$100,000 each with 3.2 million returns, respectively. Overall, returns with business receipts of \$100,000 or less comprised 90.1% of all sole proprietor returns, but earned just 33.9% of the profits.

For all nonfarm sole proprietorship industries, total business receipts (the sum of "income from sales and operations" and "other business income") increased 16.4%, from \$1,605.2 billion to \$1,868.0 billion (Figure A).<sup>2</sup> The wholesale trade sector showed the largest percentage increase in business receipts, increasing 28.8% to \$63.9 billion for TY 2021. The transportation and warehousing sector experienced the second largest percentage increase in business receipts, increasing by 27.5% to \$176.2 billion. In constant dollars, total business receipts for TY 2021

<sup>2</sup> Statistics for "business receipts, total" in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous business receipts, such as incidental sales of scrap, shown separately as "other business income." However, business receipts exclude incidental investment income received through the business. Examples of such incidental investment income are interest, dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sales of investment and business properties. Sole proprietors report incidental investment income, in combination with nonbusiness related investment income, as part of their total income on their individual income tax returns.

Figure C

**Nonfarm Sole Proprietorships: Percentage of Industry's Total Returns and Total Net Income for Returns with Business Receipts Equal to or Less Than \$100,000, by Selected Industry, Tax Year 2021**



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

Figure D

**Nonfarm Sole Proprietorships: Business Receipts, Deductions, and Profits, Tax Years 1988–2021**

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions [1]			Net income less deficit (profits)		
	Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]	
		Amount	Percentage change		Amount	Percentage change		Amount	Percentage change
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
1988	672.0	1,221.6	[3]	545.7	992.0	[3]	126.3	229.6	[3]
1989	692.8	1,211.9	-0.8	560.2	980.0	-1.2	132.7	232.1	1.1
1990	730.6	1,231.9	1.7	589.2	993.5	1.4	141.4	238.4	2.7
1991	712.6	1,162.3	-5.7	571.2	931.7	-6.2	141.5	230.8	-3.2
1992	737.1	1,175.5	1.1	583.1	929.9	-0.2	154.0	245.6	6.4
1993	757.2	1,179.6	0.3	600.8	935.9	0.6	156.5	243.7	-0.8
1994	790.6	1,205.9	2.2	623.8	951.5	1.7	166.8	254.4	4.4
1995	807.4	1,206.1	[4]	638.1	953.3	0.2	169.3	252.9	-0.6
1996	843.2	1,237.1	2.6	666.5	977.7	2.6	176.8	259.3	2.6
1997	870.4	1,255.3	1.5	683.9	986.3	0.9	186.6	269.2	3.8
1998	918.3	1,309.6	4.3	716.2	1,021.3	3.6	202.3	288.5	7.2
1999	969.3	1,363.1	4.1	761.4	1,070.8	4.8	207.9	292.4	1.4
2000	1,021.0	1,403.9	3.0	806.4	1,108.9	3.6	214.7	295.3	1.0
2001	1,016.8	1,367.4	-2.6	799.6	1,075.4	-3.0	217.4	292.3	-1.0
2002	1,029.7	1,363.6	-0.3	808.9	1,071.2	-0.4	221.1	292.8	0.2
2003	1,050.2	1,363.8	0.0	820.2	1,065.1	-0.6	230.3	299.1	2.1
2004	1,139.5	1,441.0	5.7	892.4	1,128.5	6.0	247.6	313.1	4.7
2005	1,222.9	1,499.4	4.1	953.4	1,169.0	3.6	269.9	331.0	5.7
2006	1,278.4	1,520.6	1.4	1,001.1	1,190.8	1.9	278.0	330.7	-0.1
2007	1,324.4	1,533.8	0.9	1,044.3	1,209.4	1.6	280.6	324.9	-1.8
2008	1,317.4	1,496.9	-2.4	1,053.7	1,197.2	-1.0	264.5	300.5	-7.5
2009	1,178.4	1,330.7	-11.1	934.5	1,055.3	-11.9	244.8	276.5	-8.0
2010	1,195.5	1,333.8	0.2	929.0	1,036.4	-1.8	267.7	298.7	8.0
2011	1,265.9	1,383.8	3.7	984.2	1,075.9	3.8	282.6	309.0	3.5
2012	1,301.6	1,396.8	0.9	997.6	1,070.5	-0.5	304.9	327.2	5.9
2013	1,341.6	1,415.6	1.3	1,040.4	1,097.8	2.5	302.3	318.9	-2.5
2014	1,393.9	1,445.6	2.1	1,078.5	1,118.5	1.9	317.1	328.8	3.1
2015	1,443.6	1,483.4	2.6	1,112.8	1,143.5	2.2	331.8	341.0	3.7
2016	1,422.2	1,447.7	-2.4	1,094.9	1,114.5	-2.5	328.2	334.1	-2.0
2017	1,531.3	1,531.3	5.8	1,186.5	1,186.5	6.5	346.2	346.2	3.6
2018	1,589.7	1,554.1	1.5	1,242.4	1,214.6	2.4	348.5	340.7	-1.6
2019	1,639.7	1,576.5	1.4	1,283.0	1,233.5	1.6	355.2	341.5	0.2
2020	1,605.2	1,523.2	-3.4	1,268.9	1,204.1	-2.4	337.2	320.0	-6.3
2021	1,868.0	1,694.9	11.3	1,458.0	1,322.9	9.9	411.3	373.2	16.6

[1] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years. However, these losses (after subtraction) and any carryover are reflected in net income less deficit. Therefore, total business receipts minus total business deductions may not always equal net income less deficit.

[2] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the Survey of Current Business. The deflator represents the annual average of current-weighted prices, based on 2017 = 100.

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentages were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

experienced the largest percentage increase in the 34 years of this study, jumping by 11.3% to \$1,694.9 billion (in 2017 dollars, Figure D).<sup>3</sup>

## Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home offices) in current dollars increased 14.9%, from \$1,268.9 billion in TY 2020 to \$1,458.0 billion in TY 2021 (Figure A).<sup>4,5</sup> In constant dollars, total business deductions increased 9.9% in 2021 (Figure D).

Deductions for the construction sector, the largest sector in terms of total business deductions, increased 9.1%, from \$247.2 billion in 2020 to \$269.6 billion in 2021. The wholesale trade sector had the largest percentage increase of total business deductions, increasing 29% to \$58 billion.

The cost of sales and operations represented 35.6% of total TY 2021 business deductions (\$518.4 billion) (Table 2). Total business “expenses” (total business deductions minus the cost of sales and operations) were \$939.7 billion for 2021.

Historically, constant dollar depreciation increased almost every year from 1993 through 2003.<sup>6</sup> Between TYs 2004 and 2009, constant dollar depreciation dropped significantly, going from \$54.3 billion to \$39.0 billion. In TY 2012, it dropped to \$36.7 billion, but subsequently climbed back to \$42.1 billion by 2017 (Figure E). Increases in TYs 2003 and 2008 coincided with legislative changes to Section 179 of the Internal Revenue Code (IRC) that substantially increased the amount of certain investment property that could be expensed in a given year rather than depreciated over time. Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable Section 179 deduction vaulted from \$24,000 in 2002 to \$100,000 in 2003. This change led to a constant dollar depreciation increase of 11.7% for 2003, which was the third highest

growth in depreciation of any year between TYs 1988 and 2021. The initial increase in depreciation was followed by trends of decreased depreciation, which is consistent with deductions being accelerated into the year of expensing. Constant dollar declines of depreciation were reported for TYs 2005, 2006, and 2007. This downward trend was particularly pronounced in 2005, as constant dollar depreciation fell by 11.7%, followed by decreases of 3.2% in 2006 and 1.0% in 2007. During this same three-year period, Section 179 limits gradually increased for inflation, finally rising to \$125,000 in 2007.<sup>7</sup> In 2008, the Section 179 limit was doubled to \$250,000 and there was a 2.6% increase in constant dollar depreciation. The \$250,000 limit remained for TY 2009 and depreciation dropped 17.2%, which was the largest decrease since at least 1988. In TY 2010, the Section 179 limit was again doubled to \$500,000, but constant dollar depreciation increased by only 0.5%, from \$39.0 billion to \$39.2 billion. The limit was increased as part of the stimulus packages created in response to the Great Recession.<sup>8</sup> The Section 179 limit remained \$500,000 for TYs 2011 through 2017. For 2011, constant dollar depreciation dropped by 0.7%; in 2012 it dropped another 5.6% to \$36.7 billion, the lowest level over the 34 years of this study. The Tax Cuts and Jobs Act of 2017 (TCJA) increased the additional first-year depreciation deduction in IRC Section 168(k) from 50% to 100% for qualified property acquired and placed in service after September 27, 2017, and before January 1, 2023. The TCJA also expanded bonus depreciation to certain used property. TY 2018 was the first year that the TCJA impacted depreciation and accordingly, constant dollar depreciation rose by 18.0% to \$49.6 billion. This represents the highest percentage real growth in depreciation for all 34 years included in this study. There was also a marked increase in constant dollar depreciation for TY 2021 when it rose 13.9% to \$59.5 billion.

<sup>3</sup> Based on the overall implicit price deflator for Gross Domestic Product. See U.S. Department of Commerce, Bureau of Economic Analysis, Survey of Current Business. Indices used for this article can be found in chart below.

Tax year	Index	Tax year	Index	Tax year	Index	Tax year	Index	Tax year	Index	Tax year	Index	Tax year	Index
1988	55.008	1993	64.194	1998	70.119	2003	77.006	2008	88.013	2013	94.771	2018	102.291
1989	57.165	1994	65.564	1999	71.111	2004	79.077	2009	88.556	2014	96.421	2019	104.008
1990	59.305	1995	66.939	2000	72.722	2005	81.556	2010	89.632	2015	97.316	2020	105.381
1991	61.31	1996	68.164	2001	74.36	2006	84.071	2011	91.481	2016	98.241	2021	110.213
1992	62.707	1997	69.34	2002	75.515	2007	86.349	2012	93.185	2017	100		

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

<sup>4</sup> Sole proprietors report personal, i.e., nonbusiness income and expense items apart from business income or loss, which is reported on Profit or Loss From Business (Schedule C). Salaries paid to owners are neither deducted as wages paid on Schedule C nor included as wages received on Form 1040, U.S. Individual Income Tax Return. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, Itemized Deductions. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

<sup>5</sup> Business deductions include the home office business deductions. After 1990, home office expenses were calculated separately on Form 8829, Expenses for Business Use of Your Home, and the deductible portion brought forward to Schedule C. In some cases, these expenses were limited. Starting in TY 2013, sole proprietors could also use a simplified method to determine these costs by reporting on Schedule C square footage (up to 300 square feet) used for the home office. The taxpayer could then take \$5 per square foot as a business expense. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and “other” expenses on Schedule C.

<sup>6</sup> Under IRC Section 179 the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment that could immediately be deducted on property placed in service after 1992, from \$10,000 to \$17,500. The increase in the constant dollar depreciation deductions for 1993, and subsequent decline in 1995, may be attributed, in part, to this provision of OBRA93. Following the enactment of this provision, the 179 deduction for all individuals (not just sole proprietors) filing Form 4562, Depreciation and Amortization, increased 32.4% to \$13.5 billion for 1993.

<sup>7</sup> Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount of a Section 179 deduction increased four times between 2002 and 2006, from \$24,000 (2002) to \$100,000 (2003) to \$102,000 (2004) to \$105,000 (2005), and then to \$108,000 (2006). This was further expanded to \$125,000 for 2007 by the Small Business and Work Opportunity Tax Act of 2007 (PL 110-28). The Jobs Creation and Worker Assistance Act of 2002 introduced 30% bonus depreciation, and the Jobs and Growth Tax Relief Reconciliation Act of 2003 increased the bonus percentage to 50%, for property placed in service by January 1, 2005. While bonus depreciation was available to sole proprietors, it was generally not as advantageous as immediate expensing and, therefore, likely had less effect on their depreciation deductions.

<sup>8</sup> For 2008, the Economic Stimulus Act of 2008 increased the maximum expensing deduction under Section 179 to \$250,000. The American Recovery and Reinvestment Act of 2009 extended that level through 2009. For all individual tax returns that filed Form 4562, Depreciation and Amortization, the Section 179 property deducted as an expense increased by 5.1% to \$49.8 billion for 2008. For 2009, when the maximum Section 179 deduction remained at \$250,000, the amount deducted for all returns decreased by 17.2% to \$41.3 billion. The amount deducted as Section 179 property on returns that had a Schedule C dropped 19.6% to \$16.2 billion between 2008 and 2009. For 2010, the amount taxpayers could deduct as section 179 property increased to \$500,000. This was in accordance with the Small Business Jobs and Credit Act of 2010. The amount deducted by returns with a Schedule C increased to \$18.8 billion, representing a 15.6% increase from 2009. For 2010, the amount deducted on all individual returns increased to \$49.6 billion, a 20.3% increase from 2009. These numbers do not reflect depreciation solely deducted on the Schedule C, as this could also include depreciation taken on the Schedule E, Supplemental Income and Loss, the Schedule F, Profit or Loss From Farming, and the Form 4835, Farm Rental Income and Expenses.



Figure E

## Nonfarm Sole Proprietorships: Business Receipts, Deductions, and Profits, Tax Years 1988–2021

[Money amounts are in billions of dollars]

Tax year	Current dollars [1]			Constant dollars [1]			Percentage change in constant dollars [1]		
	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	145.5	19.2	26.1	264.5	34.9	47.4	[3]	[3]	[3]
1989	152.4	19.7	24.5	266.6	34.5	42.9	0.8	-1.3	-9.7
1990	161.7	20.2	23.7	272.7	34.1	40.0	2.3	-1.2	-6.8
1991	162.4	20.9	23.1	264.9	34.1	37.7	-2.9	0.1	-5.7
1992	173.5	19.5	23.3	276.7	31.1	37.2	4.5	-8.8	-1.4
1993	177.0	20.5	25.0	275.7	31.9	38.9	-0.3	2.7	4.8
1994	187.8	21.0	26.2	286.4	32.0	40.0	3.9	0.3	2.6
1995	191.7	22.5	26.2	286.4	33.6	39.2	-0.0	4.8	-1.9
1996	200.1	23.4	27.4	293.6	34.3	40.1	2.5	2.1	2.4
1997	210.5	23.8	28.6	303.5	34.4	41.3	3.4	0.2	2.8
1998	226.2	23.9	29.1	322.6	34.1	41.6	6.3	-0.7	0.7
1999	233.4	25.5	30.6	328.2	35.8	43.1	1.8	5.0	3.7
2000	245.2	30.5	32.2	337.2	42.0	44.3	2.7	17.2	2.8
2001	250.2	32.8	33.4	336.4	44.1	45.0	-0.2	5.1	1.5
2002	257.3	36.2	36.6	340.7	47.9	48.5	1.3	8.6	7.9
2003	269.1	38.8	41.8	349.4	50.4	54.2	2.6	5.1	11.7
2004	290.5	42.9	42.9	367.3	54.3	54.3	5.1	7.8	0.1
2005	314.8	44.8	39.1	385.9	55.0	47.9	5.1	1.3	-11.7
2006	326.8	48.7	39.0	388.7	58.0	46.4	0.7	5.4	-3.2
2007	335.1	54.5	39.6	388.1	63.2	45.9	-0.2	9.0	-1.0
2008	325.3	60.8	41.4	369.6	69.0	47.1	-4.8	9.3	2.6
2009	308.9	64.1	34.5	348.8	72.3	39.0	-5.6	4.8	-17.2
2010	323.2	55.5	35.1	360.6	61.9	39.2	3.4	-14.4	0.5
2011	337.0	54.3	35.6	368.4	59.4	38.9	2.2	-4.1	-0.7
2012	357.1	52.2	34.2	383.2	56.0	36.7	4.0	-5.7	-5.6
2013	357.4	55.1	35.4	377.1	58.2	37.3	-1.6	3.9	1.6
2014	374.5	57.5	36.6	388.4	59.6	37.9	3.0	2.5	1.6
2015	392.1	60.3	38.4	402.9	61.9	39.5	3.7	3.9	4.1
2016	389.1	60.9	38.4	396.1	62.0	39.1	-1.7	0.1	-1.0
2017	415.8	69.5	42.1	415.8	69.5	42.1	5.0	12.1	7.6
2018	430.0	81.5	50.8	420.4	79.7	49.6	1.1	14.5	18.0
2019	443.3	88.1	52.0	426.2	84.7	50.0	1.4	6.4	0.7
2020	436.4	99.2	55.1	414.1	94.1	52.3	-2.8	11.1	4.6
2021	516.9	105.5	65.6	469.0	95.8	59.5	13.2	1.7	13.9

[1] Current dollars are the value of a dollar at the time it was measured. Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the Survey of Current Business. The deflator represents the annual average of current-weighted prices, based on 2017 = 100.

[2] Excludes depreciation claimed on Form 8829, Expenses for Business Use of Your Home.

[3] Not calculated.

NOTE: Percentage changes were calculated before rounding.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

Beginning with TY 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing Schedule C-EZ, Net Profit From Business, a simplified version of Schedule C, Profit or Loss From Business. (Schedules C and C-EZ are the sources of nonfarm sole proprietorship statistics.) However, for TY 2019, Schedule C-EZ was eliminated in accordance with IRC changes implemented by TCJA. Previously, for TY 2018, taxpayers could use Schedule C-EZ if they had business expenses of \$5,000 or less; used the cash accounting method; had no inventories; did not report a loss from the business; had only one business as a sole proprietor; and had no employees who were not required to file Form 4562, Depreciation and Amortization, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business.

Since taxpayers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2, based only on Schedule C returns, are slightly understated and do not sum to the total deductions in Figure D.<sup>9</sup>

### Profits and Losses

Total profits increased by 22.0%, from \$337.2 billion for TY 2020 to \$411.3 billion for TY 2021. Sole proprietorship profits (net income less deficit) increased across all sectors analyzed. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 24.1% (\$99.1 billion), and the sector had a \$15.2 billion (18.2%) increase in profits for TY 2021 compared to the previous year. The second largest sector by profits, construction, reported an increase in profits over TY 2020,

<sup>9</sup> The SOI sample includes a weighted amount of 38,963 prior-year returns that still had Schedule C-EZ attached. See IRS Publication 1304, Description of the Sample, for an explanation of prior-year returns in the SOI sample.

rising 7.3% to \$50.4 billion. The largest percentage increase in profits was realized in the transportation and warehousing sector, which increased 43.5% for a gain of \$7.5 billion. Figure D presents total profits for all industries (in both current and constant dollars) since TY 1988, while Figure F (for 2020 and 2021) presents profits by selected industrial sector and Figure G presents industrial profits as a percentage of total profits.<sup>10</sup>

**Figure F**  
**Nonfarm Sole Proprietorship Profits, by Selected Industrial Sector, Tax Years 2020 and 2021**

[Money amounts are in billions of dollars]

Selected industrial sector	Net income less deficit (profits)		
	2020	2021	Percentage change
	(1)	(2)	(3)
<b>All nonfarm industries</b>	<b>337.2</b>	<b>411.3</b>	<b>22.0</b>
Construction	47.0	50.4	7.3
Wholesale trade (merchant wholesalers)	4.8	6.0	25.6
Retail trade	12.5	17.1	37.1
Transportation and warehousing	17.3	24.9	43.5
Finance and insurance	25.6	27.5	7.3
Real estate and rental and leasing	36.9	46.2	25.2
Professional, scientific, and technical services	83.9	99.1	18.2
Administrative and support and waste management services	22.6	26.5	17.1
Health care and social assistance	41.9	47.7	13.8
Arts, entertainment, and recreation	9.6	13.0	35.9
Other services	22.6	31.6	39.6
All other sectors	12.5	21.4	70.7

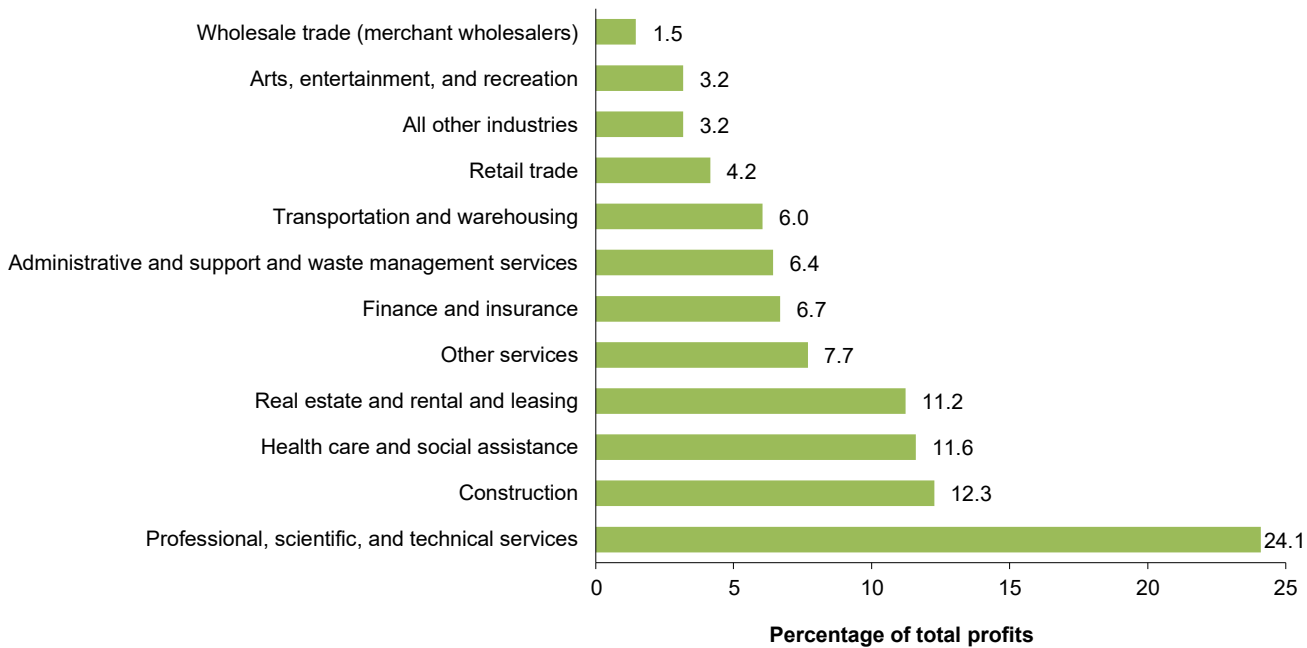
NOTES: Detail may not add to totals because of rounding. Percentage changes were calculated before rounding.  
 SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

In constant dollars, total profits increased by 16.6% for 2021 going from \$320.0 billion in 2020 to \$373.2 billion in 2021. This represents the largest percentage increase in constant dollar profits in the 34 years of this study. Figure H shows net income less deficits as a percentage of business receipts for 1988 through 2021. In general, this percentage has increased over time from a low of 18.8% for 1988, the exceptions being the periods leading up to the recession in the early 2000s and the Great Recession, starting in 2008. For 2021, net income less deficits as a percentage of business receipts increased from 21.0% in 2020 to 22.0% in 2021.

## Limited Liability Companies

TY 2001 was the first year for which data became available on the number of Limited Liability Companies (LLCs) among nonfarm sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if owned by one individual. In 2001, there were a little over 126,000 sole proprietorship returns that indicated status as an LLC or just 0.7% of total sole proprietorship returns (Figure I). In contrast, for TY 2021 there were 3.1 million such sole proprietorships, which accounted for 10.7% of the total nonfarm sole proprietorship returns, a nearly 25-fold increase in the number of returns since 2001. The share of total nonfarm sole proprietorship business receipts attributed to

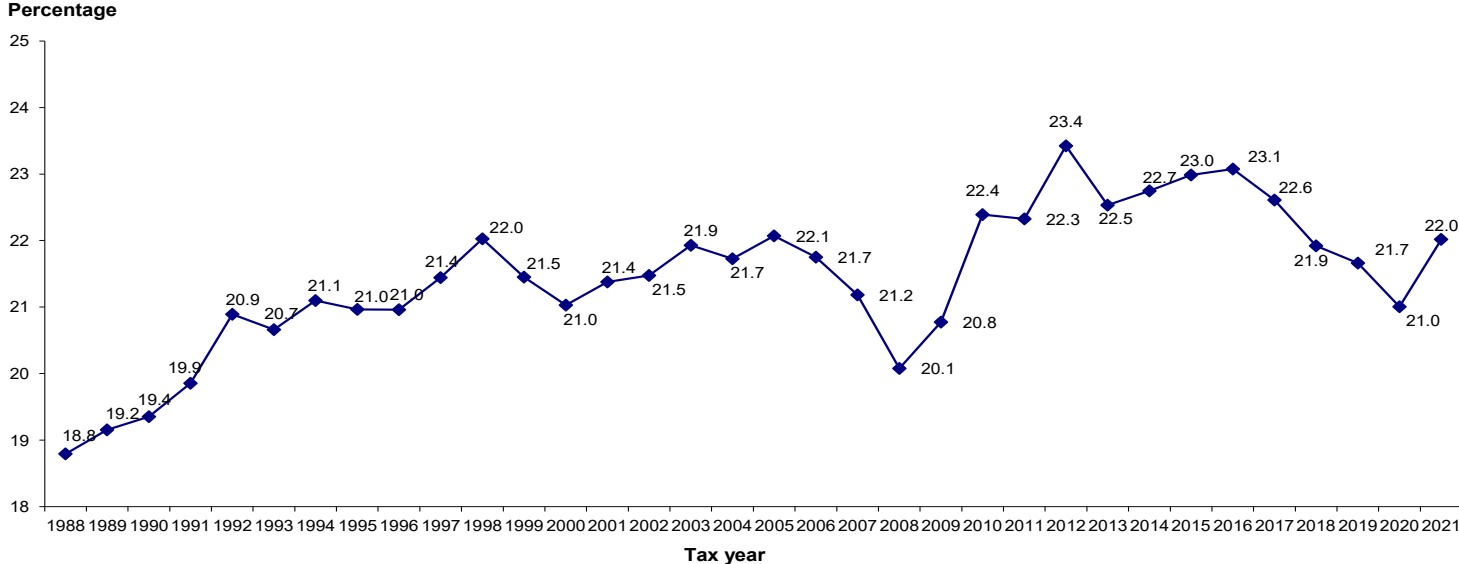
**Figure G**  
**Nonfarm Sole Proprietorships: Selected Industrial Sector Profits as a Percentage of Total Profits, Tax Year 2021**



NOTES: Percentages are based on estimated total profits of \$411.3 billion. Detail may not add to 100% because of rounding. Profits is a designation for "net income less deficit," discussed elsewhere in this article.  
 SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

<sup>10</sup> Net income minus deficit (loss) before federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.

**Figure H**  
**Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Total Business Receipts, Tax Years 1988–2021**



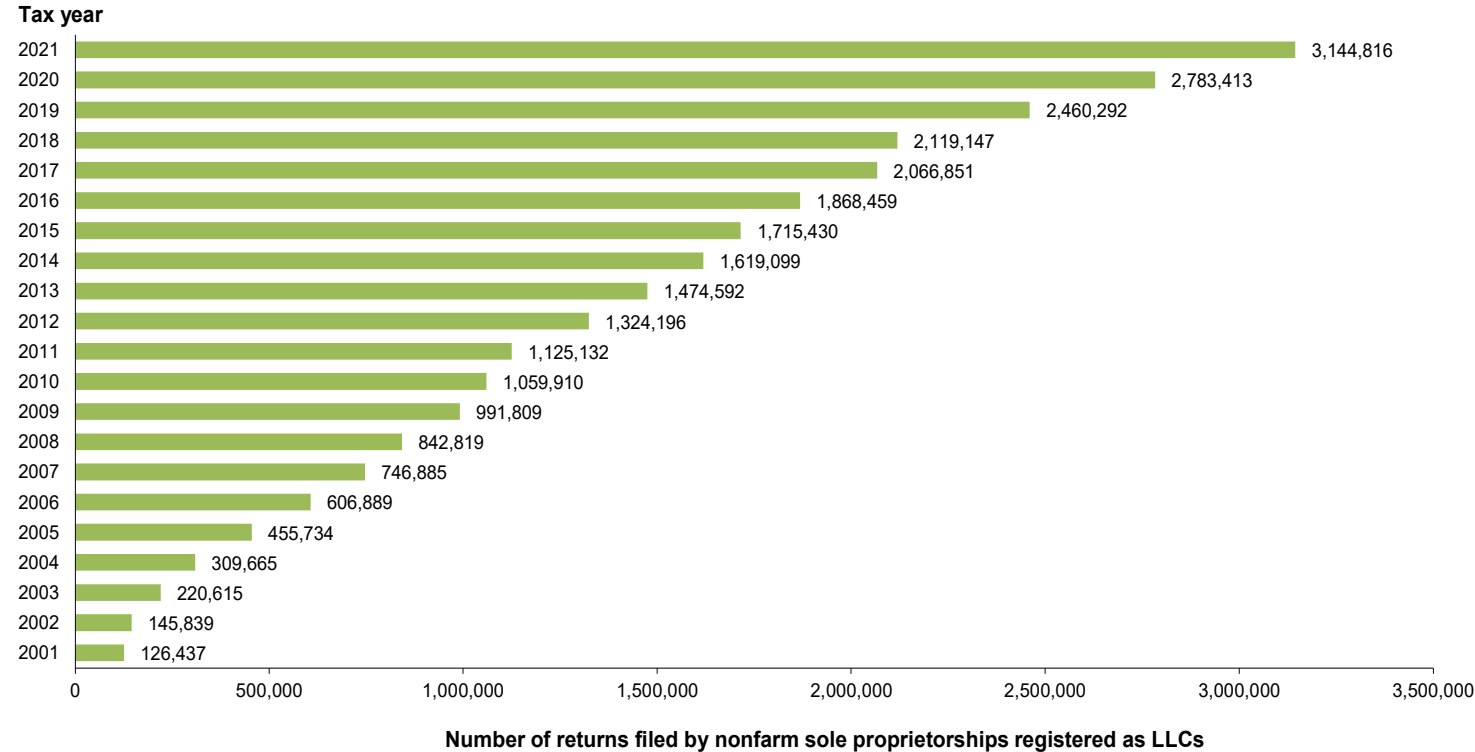
SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

LLCs also rose during this period, from approximately 2.3% in 2001 to 33.8% in 2021 (Figure J). Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships attributable to LLCs increased, from 1.0% in 2001 up to 20.3% in 2021.

**Summary**

Business receipts for the 29.3 million returns with sole proprietorship activity for TY 2021 increased by 16.4% from TY 2020 to a level of \$1,868 billion. The largest industrial sector, based on business receipts, was the construction sector, accounting

**Figure I**  
**Nonfarm Sole Proprietorships: Number Filing Returns Registered as a Limited Liability Company (LLC), Tax Years 2001–2021**



SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

**Figure J**

## Number of Returns, Business Receipts, and Profits for All Nonfarm Sole Proprietorships and Those Registered As Limited Liability Companies (LLC), Tax Years 2001–2021

[Money amounts are in thousands of dollars]

Tax year	Number of returns			Total business receipts			Net income less deficit		
	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships	All nonfarm sole proprietorships	Nonfarm sole proprietorships registered as LLCs	LLCs percentage of all nonfarm sole proprietorships
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2001	18,338,190	126,437	0.7	1,016,834,678	23,357,818	2.3	217,385,116	2,259,135	1.0
2002	18,925,517	145,839	0.8	1,029,691,760	39,239,656	3.8	221,113,286	3,378,774	1.5
2003	19,710,079	220,615	1.1	1,050,202,446	55,626,849	5.3	230,308,100	3,847,617	1.7
2004	20,590,691	309,665	1.5	1,139,523,760	82,850,651	7.3	247,567,189	6,743,666	2.7
2005	21,467,566	455,734	2.1	1,222,880,231	119,603,018	9.8	269,919,995	10,902,821	4.0
2006	22,074,953	606,889	2.7	1,278,359,791	151,746,232	11.9	278,032,643	14,270,523	5.1
2007	23,122,698	746,885	3.2	1,324,403,080	185,837,712	14.0	280,557,010	16,235,182	5.8
2008	22,614,483	842,819	3.7	1,317,443,005	205,646,039	15.6	264,508,362	18,215,151	6.9
2009	22,659,976	991,809	4.4	1,178,437,093	205,194,197	17.4	244,821,815	18,522,837	7.6
2010	23,003,656	1,059,910	4.6	1,195,538,629	220,116,934	18.4	267,699,702	23,915,511	8.9
2011	23,426,940	1,125,132	4.8	1,265,939,196	244,024,850	19.3	282,649,926	27,093,827	9.6
2012	23,553,850	1,324,196	5.6	1,301,569,749	291,350,534	22.4	304,895,911	35,841,019	11.8
2013	24,074,684	1,474,592	6.1	1,341,571,082	316,224,871	23.6	302,269,621	37,151,475	12.3
2014	24,631,831	1,619,099	6.6	1,393,884,201	342,093,644	24.5	317,058,087	43,427,440	13.7
2015	25,226,245	1,715,430	6.8	1,443,584,972	370,123,809	25.6	331,832,538	48,902,901	14.7
2016	25,525,915	1,868,459	7.3	1,422,204,586	399,904,053	28.1	328,209,453	51,214,709	15.6
2017	26,426,406	2,066,851	7.8	1,531,346,020	449,128,268	29.3	346,241,776	55,889,306	16.1
2018	27,117,163	2,119,147	7.8	1,589,748,596	459,459,012	28.9	348,509,654	55,514,156	15.9
2019	27,817,189	2,460,292	8.8	1,639,728,938	504,169,598	30.7	355,177,263	62,278,066	17.5
2020	28,353,367	2,783,413	9.8	1,605,197,079	518,629,767	32.3	337,201,262	66,352,083	19.7
2021	29,309,596	3,144,816	10.7	1,868,021,679	630,691,672	33.8	411,308,783	83,575,827	20.3

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

for \$320 billion in business receipts. The transportation and warehousing sector had the largest percentage increase in returns (11.3%), while the wholesale trade sector had the highest percentage increase in receipts (28.8%). Total nonfarm sole proprietorship profits for 2021 increased 22% to \$411.3 billion representing the largest percentage increase in the 34 years of this study. The professional, scientific, and technical services sector had the largest profits of any sector, at \$99.1 billion, representing 24.1% of total sole proprietorship profits, followed by the construction sector, at \$50.4 billion or 12.3% of total profits.

### Data Sources and Limitations

The 2021 sole proprietorship estimates are based on a stratified probability sample of unaudited Forms 1040, U.S. Individual Income Tax Returns (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2021. Returns in the sample were stratified based on: (1) the presence or absence of Schedule C, Profit or Loss From Business (Sole Proprietorship), or Schedule C-EZ, Net Profit From Business, and Schedule F, Farm Income and Expenses; (2) the larger of positive income or negative income (i.e., “adjusted gross income” before statutory adjustments); and (3) tax year. The returns were selected at rates that ranged from 0.1% to

100%. The 2021 nonfarm sole proprietorship data are based on a sample of 124,469 returns and a population of 29,683,691 returns.<sup>11</sup> The corresponding data for 2020 were based on a sample of 104,228 returns and a population of 28,737,055 returns.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To use the statistical data estimates provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure K presents estimated coefficients of variation for total business receipts, total business deductions, depreciation, net income, and deficit by selected industrial sector. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The SOI Sampling Methodology and Data Limitations Section of the SOI Bulletin, available at <http://www.irs.gov/pub/irs-soi/sampling.pdf>, discusses the reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of estimates based on samples.

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<sup>11</sup> The difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended and tentative returns are not reflected in these statistics.



**Figure K**

**Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sector, Tax Year 2021**

[Coefficients of variation are in percentages]

Industrial sector (NAICS Code range)	Coefficients of variation				
	Total business receipts	Total business deductions	Depreciation [1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
<b>All industries (000000-999999)</b>	0.55	0.62	1.41	0.69	1.27
Construction (236100-238990)	1.92	2.02	3.90	2.26	4.79
Wholesale trade (423100-425120)	4.48	4.61	9.08	6.17	9.17
Retail trade (441110-454390)	2.30	2.31	5.02	3.30	3.84
Transportation and warehousing (481000-493100)	2.10	2.10	3.91	2.68	4.44
Finance and insurance (522100-525990)	2.00	2.06	8.16	3.16	4.57
Real estate and rental leasing (531100-533110)	2.33	2.66	4.06	2.76	4.59
Professional, scientific, and technical services (541100-541990)	1.64	2.03	5.38	1.82	4.19
Administrative and support and waste management services (561110-562000)	2.67	3.00	5.75	2.80	5.06
Health care and social assistance (621111-624410)	1.87	1.95	5.68	2.48	5.71
Arts, entertainment, and recreation (711100-713900)	3.12	3.24	5.76	3.80	5.18
Other services (811110-813000)	2.40	2.63	5.65	2.52	4.48
All other industries	2.07	2.10	3.50	2.61	3.39

[1] Excludes depreciation claimed on Form 8829, Expenses for Business Use of Your Home.

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns, March 2024.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2021**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction [2]	Payroll [3]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All nonfarm industries</b>	<b>29,309,596</b>	<b>1,868,021,679</b>	<b>66,972,356</b>	<b>13,440,301</b>	<b>44,567,623</b>	<b>10,668,397</b>	<b>154,107,825</b>	<b>411,308,783</b>
<b>Agriculture, forestry, hunting, and fishing</b>	<b>323,256</b>	<b>25,372,844</b>	<b>2,573,759</b>	<b>200,222</b>	<b>355,176</b>	<b>289,714</b>	<b>1,994,327</b>	<b>1,832,215</b>
Animal production (including breeding of cats and dogs)	56,450	2,423,541	276,318	7,224	21,193	22,333	233,590	-236,997
Forestry and logging (including forest nurseries, timber tracts)	36,943	6,730,560	749,490	62,450	11,081	76,915	462,031	450,502
Fishing, hunting, and trapping	69,523	3,506,200	498,854	4,160	128,390	37,121	104,954	508,230
Support activities for agriculture and forestry	160,339	12,712,542	1,049,098	126,388	194,512	153,345	1,193,751	1,110,480
<b>Mining</b>	<b>87,049</b>	<b>8,241,043</b>	<b>728,041</b>	<b>35,319</b>	<b>66,877</b>	<b>94,904</b>	<b>708,332</b>	<b>943,367</b>
Oil and gas extraction	67,876	5,285,091	452,894	17,728	35,253	68,078	244,937	690,747
Other mining	4,983	671,283	101,096	7,118	20,333	9,748	128,383	-37,638
Support activities for mining	14,191	2,284,669	174,051	10,474	11,291	17,077	335,012	290,258
<b>Utilities</b>	<b>16,954</b>	<b>679,331</b>	<b>116,581</b>	<b>9,345</b>	<b>10,984</b>	<b>4,454</b>	<b>49,859</b>	<b>64,345</b>
<b>Construction</b>	<b>3,145,504</b>	<b>320,021,155</b>	<b>10,857,385</b>	<b>2,153,838</b>	<b>2,556,570</b>	<b>1,217,198</b>	<b>37,386,698</b>	<b>50,439,871</b>
Construction of buildings	673,981	91,597,444	2,409,625	435,418	514,017	462,112	9,860,934	11,995,791
Heavy and civil engineering construction	51,166	9,647,915	799,058	98,416	76,793	132,060	1,284,798	622,098
Specialty trade contractors	2,420,357	218,775,796	7,648,703	1,620,004	1,965,760	623,025	26,240,967	37,821,983
<b>Manufacturing</b>	<b>380,518</b>	<b>38,850,168</b>	<b>1,846,060</b>	<b>199,235</b>	<b>1,065,461</b>	<b>231,868</b>	<b>5,130,486</b>	<b>3,661,101</b>
Food manufacturing	65,743	6,937,762	297,061	63,441	254,800	56,774	930,685	39,343
Textile and textile product mills	9,812	494,293	13,248	* 11,105	* 14,458	* 1,827	* 43,810	52,255
Apparel	35,188	1,141,223	66,862	** 12,993	** 55,318	2,296	214,509	49,018
Leather and allied products	4,634	200,575	* 5,351	**	**	* 5,723	* 3,237	9,245
Wood products	27,662	3,857,749	252,205	9,921	31,056	** 20,370	500,284	390,980
Paper products	* 1,029	* 365,555	* 18,542	* 180	* 2,859	**	* 26,221	* -34,893
Printing and related support activities	29,220	1,282,033	108,468	6,524	60,869	13,955	129,444	-105,071
Petroleum and coal products	3,420	173,711	* 6,187	**	**	* 726	* 16,726	92,880
Chemical manufacturing	19,451	2,488,634	58,962	** 11,827	** 153,276	8,788	271,076	383,135
Plastic and rubber products	2,484	489,570	17,336	* 7,554	11,334	* 1,730	114,812	92,319
Nonmetallic mineral products	8,798	1,044,025	117,414	13,992	10,677	6,752	135,268	109,691
Primary metal industries	3,293	410,546	39,974	* 740	* 4,111	* 388	* 62,404	30,879
Fabricated metal products	32,878	5,509,015	253,938	9,290	87,361	43,367	889,222	539,836
Machinery	24,211	2,146,751	130,463	18,583	43,072	8,864	329,702	343,910
Computer and electronic products	5,992	643,331	12,344	* 3,594	25,796	* 3,082	57,269	121,880
Electrical equipment, appliances, and components	9,639	799,333	35,554	* 3,161	30,849	6,064	126,962	16,887
Transportation equipment	13,995	2,035,395	83,165	15,192	8,693	17,260	194,464	207,785
Furniture and related products	22,142	1,888,381	62,097	* 2,285	107,204	15,447	242,608	315,210
Miscellaneous manufacturing	60,926	6,942,285	266,887	18,854	163,731	18,454	841,784	1,005,813
<b>Wholesale trade (merchant wholesalers)</b>	<b>363,712</b>	<b>63,933,685</b>	<b>1,085,752</b>	<b>226,288</b>	<b>950,462</b>	<b>213,815</b>	<b>2,340,052</b>	<b>5,981,869</b>
Durable goods, including machinery, wood, metals, etc.	175,600	30,712,247	616,939	82,992	464,402	105,270	1,220,133	2,852,902
Nondurable goods, including food, fiber, chemicals, etc.	112,472	24,906,853	349,531	106,468	421,364	89,404	910,648	1,821,197
Wholesale electronic markets and agents and brokers	75,640	8,314,585	119,282	36,828	64,697	19,141	209,271	1,307,770
<b>Retail trade</b>	<b>2,687,846</b>	<b>222,760,103</b>	<b>3,806,910</b>	<b>703,674</b>	<b>5,779,508</b>	<b>912,036</b>	<b>11,217,541</b>	<b>17,086,862</b>
Motor vehicle and parts dealers	134,142	47,395,099	623,916	69,842	693,100	258,132	2,062,611	1,993,388
Furniture and home furnishing stores	29,777	4,761,091	87,959	7,492	219,654	24,212	454,414	433,707
Electronic stores and household appliance stores	13,712	3,539,255	46,399	* 76,869	97,944	4,256	231,935	405,523
Building material and garden equipment and supplies dealers	44,349	9,387,773	264,691	42,403	215,829	29,517	777,193	609,340
Food and beverage stores	103,209	26,905,098	331,679	90,176	737,551	90,150	2,196,619	1,248,537
Health and personal care stores	180,311	8,929,836	106,590	35,659	302,002	39,944	581,359	786,331
Gasoline stations	7,779	14,789,373	213,994	21,790	160,167	74,190	704,977	267,423
Clothing and accessories stores	189,049	13,884,341	139,604	70,491	830,552	46,273	682,519	1,136,208
Sporting goods, hobby, book, and music stores	121,490	9,996,886	265,221	19,385	318,491	51,584	557,562	699,049
General merchandise stores	34,592	4,472,118	86,645	31,189	123,801	28,037	193,719	283,021
Miscellaneous store retailers	638,299	36,790,024	720,009	164,467	1,486,055	139,743	1,918,577	4,091,350
Electronic shopping and mail-order houses	333,119	17,667,656	167,253	29,115	243,327	25,813	220,161	1,204,008
Nonstore retailers	858,021	24,241,752	752,949	44,796	351,034	100,186	635,894	3,928,977

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2021—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction [2]	Payroll [3]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All nonfarm industries</b>	<b>21,101,950</b>	<b>1,573,134,374</b>	<b>37,133,438</b>	<b>9,465,204</b>	<b>31,845,757</b>	<b>5,839,199</b>	<b>115,701,205</b>	<b>516,804,183</b>
<b>Agriculture, forestry, hunting, and fishing</b>	<b>193,428</b>	<b>19,572,074</b>	<b>1,206,750</b>	<b>104,754</b>	<b>180,383</b>	<b>126,075</b>	<b>1,263,235</b>	<b>4,145,944</b>
Animal production (including breeding of cats and dogs)	24,118	1,774,601	54,081	* 5,373	* 10,151	7,368	184,303	464,641
Forestry and logging (including forest nurseries, timber tracts)	23,278	5,416,835	477,955	46,407	6,050	37,273	253,153	770,204
Fishing, hunting, and trapping	40,035	2,856,277	243,144	* 182	42,190	14,690	37,505	850,093
Support activities for agriculture and forestry	105,997	9,524,361	431,569	52,792	121,992	66,744	788,274	2,061,005
<b>Mining</b>	<b>62,784</b>	<b>5,896,996</b>	<b>233,934</b>	<b>18,830</b>	<b>45,306</b>	<b>30,087</b>	<b>322,636</b>	<b>1,858,268</b>
Oil and gas extraction	49,081	3,855,588	118,270	10,672	21,497	20,539	100,022	1,350,664
Other mining	3,881	323,251	15,379	* 2,121	* 18,825	1,575	56,914	66,208
Support activities for mining	9,821	1,718,157	100,285	6,038	4,984	7,974	165,700	441,396
<b>Utilities</b>	<b>11,244</b>	<b>501,237</b>	<b>17,003</b>	<b>* 2,287</b>	<b>8,644</b>	<b>1,967</b>	<b>* 22,608</b>	<b>182,855</b>
<b>Construction</b>	<b>2,538,665</b>	<b>277,628,302</b>	<b>7,292,515</b>	<b>1,604,320</b>	<b>1,840,063</b>	<b>763,557</b>	<b>29,995,891</b>	<b>60,223,309</b>
Construction of buildings	549,279	77,728,314	1,713,433	325,979	402,549	280,983	7,854,381	14,616,424
Heavy and civil engineering construction	34,940	7,484,306	360,199	58,382	56,656	82,017	831,492	1,286,117
Specialty trade contractors	1,954,445	192,415,682	5,218,882	1,219,959	1,380,858	400,556	21,310,019	44,320,768
<b>Manufacturing</b>	<b>234,213</b>	<b>31,336,318</b>	<b>1,045,592</b>	<b>147,516</b>	<b>722,058</b>	<b>117,467</b>	<b>3,682,539</b>	<b>6,011,933</b>
Food manufacturing	36,065	5,131,408	114,936	53,697	150,690	18,324	490,414	733,318
Textile and textile product mills	6,033	478,209	* 8,431	* 8,989	* 14,250	* 1,791	* 40,993	88,209
Apparel	17,735	860,234	** 57,873	** 7,448	** 13,854	** 1,792	** 168,770	210,473
Leather and allied products	* 3,297	* 70,857	**	**	**	**	**	* 16,815
Wood products	18,626	3,076,386	** 148,769	** 5,872	19,647	** 13,098	375,118	480,629
Paper products	* 5	* 74,653	**	**	* 1,532	**	* 4,446	* 7,133
Printing and related support activities	11,211	945,102	16,102	* 1,144	46,011	2,016	107,168	212,413
Petroleum and coal products	2,415	134,084	* 2,290	**	**	**	**	99,248
Chemical manufacturing	10,244	2,099,406	29,694	** 1,476	** 61,117	** 6,450	** 189,051	507,348
Plastic and rubber products	2,290	337,541	5,495	* 4,095	* 4,131	* 313	76,816	120,641
Nonmetallic mineral products	6,450	920,633	87,834	* 3,234	9,741	4,772	112,578	132,976
Primary metal industries	1,098	390,902	* 29,744	* 260	* 3,297	* 386	* 58,420	52,888
Fabricated metal products	19,755	4,701,468	175,628	5,684	73,110	28,549	707,768	766,170
Machinery	18,699	1,890,207	63,212	* 18,181	38,556	8,340	281,252	463,649
Computer and electronic products	5,390	554,931	6,972	* 3,570	* 21,674	* 815	* 30,741	130,190
Electrical equipment, appliances, and components	5,728	727,593	* 21,840	* 3,152	* 25,160	* 3,524	* 112,723	73,879
Transportation equipment	10,830	1,678,681	72,007	* 15,108	* 6,244	* 12,831	* 140,386	230,261
Furniture and related products	13,568	1,549,167	39,700	* 1,953	90,177	6,166	182,764	400,618
Miscellaneous manufacturing	44,776	5,714,857	165,066	13,654	142,867	8,298	603,132	1,285,075
<b>Wholesale trade (merchant wholesalers)</b>	<b>236,118</b>	<b>53,374,532</b>	<b>561,418</b>	<b>168,935</b>	<b>644,696</b>	<b>120,087</b>	<b>1,653,268</b>	<b>8,104,283</b>
Durable goods, including machinery, wood, metals, etc.	116,528	25,758,957	285,555	64,791	326,976	50,053	801,799	4,063,471
Nondurable goods, including food, fiber, chemicals, etc.	75,931	19,997,358	194,134	99,161	284,372	62,528	671,753	2,465,389
Wholesale electronic markets and agents and brokers	43,659	7,618,217	81,729	4,982	33,348	7,506	179,715	1,575,423
<b>Retail trade</b>	<b>1,544,063</b>	<b>184,385,789</b>	<b>2,194,984</b>	<b>430,462</b>	<b>4,069,711</b>	<b>545,049</b>	<b>8,711,570</b>	<b>28,309,734</b>
Motor vehicle and parts dealers	84,403	38,305,579	391,264	41,680	365,793	168,283	1,680,272	3,199,889
Furniture and home furnishing stores	16,868	3,949,414	55,621	1,902	142,855	21,090	395,031	571,311
Electronic stores and household appliance stores	11,368	3,207,030	34,082	* 75,060	89,159	3,186	183,243	459,997
Building material and garden equipment and supplies dealers	28,164	8,000,121	160,937	32,083	194,588	22,475	609,228	910,276
Food and beverage stores	64,031	22,482,144	172,739	65,184	553,652	46,008	1,598,248	1,864,213
Health and personal care stores	94,668	7,550,642	57,379	23,592	250,028	26,051	428,442	1,385,177
Gasoline stations	5,703	11,672,479	120,083	17,438	142,033	45,480	554,060	389,222
Clothing and accessories stores	95,598	12,339,511	90,434	22,943	698,626	24,883	570,947	2,109,562
Sporting goods, hobby, book, and music stores	69,560	8,372,824	163,503	8,227	219,059	33,441	415,690	1,294,805
General merchandise stores	21,749	3,686,275	62,908	* 9,602	107,961	24,978	136,243	352,844
Miscellaneous store retailers	379,793	30,675,779	390,556	96,999	956,297	74,620	1,559,972	6,551,339
Electronic shopping and mail-order houses	184,087	14,560,885	52,953	13,912	143,171	11,878	171,252	2,451,017
Nonstore retailers	488,071	19,583,105	442,527	21,839	206,487	42,675	408,942	6,770,083

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2021—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction [2]	Payroll [3]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Transportation and warehousing</b>	<b>3,671,901</b>	<b>176,241,606</b>	<b>11,498,563</b>	<b>4,045,266</b>	<b>1,688,163</b>	<b>960,881</b>	<b>7,833,922</b>	<b>24,873,893</b>
Air and rail transportation	20,870	2,296,722	685,414	12,496	48,126	43,898	166,685	-337,218
Water transportation	5,584	1,391,180	261,077	1,789	13,631	33,583	317,950	-68,859
Truck transportation	813,975	112,047,563	8,073,027	2,608,138	929,398	646,870	5,065,881	15,928,957
Taxi, limousine service, and ridesharing service	1,121,324	28,793,892	804,291	931,342	304,966	74,971	221,979	4,313,164
Other transit and ground transportation	131,754	5,237,772	** 363,599	** 132,643	** 60,888	** 40,661	** 434,208	771,157
Pipeline transportation	* 1,281	* 126,893	**	**	**	**	**	* 30,078
Scenic and sightseeing transportation	12,237	725,698	289,260	* 19,389	44,184	40,089	53,946	-165,712
Support activities for transportation (including motor vehicle towing)	88,721	7,472,027	423,903	44,606	117,446	39,322	909,484	727,448
Couriers and messengers	1,458,044	17,260,814	514,828	286,639	119,693	37,773	575,690	3,646,386
Warehousing and storage facilities	18,110	889,046	83,164	8,224	49,831	3,715	88,098	28,493
<b>Information</b>	<b>481,912</b>	<b>15,394,865</b>	<b>744,950</b>	<b>202,306</b>	<b>359,569</b>	<b>199,241</b>	<b>1,035,762</b>	<b>4,165,066</b>
Publishing industries (except internet)	39,430	1,184,427	32,793	6,486	37,463	3,067	63,923	311,343
Motion picture and sound recording	213,463	6,101,942	317,404	84,391	239,100	160,093	437,222	1,571,719
Broadcasting (except internet) and telecommunications and internet service providers	62,536	3,756,935	238,116	91,013	40,597	18,600	258,160	651,972
Data processing, internet publishing and broadcasting, and web search portals	166,484	4,351,561	156,637	20,416	42,409	17,481	276,457	1,630,032
<b>Finance and insurance</b>	<b>718,896</b>	<b>122,980,785</b>	<b>1,835,363</b>	<b>312,292</b>	<b>1,709,078</b>	<b>1,017,384</b>	<b>6,028,236</b>	<b>27,483,336</b>
Credit intermediation and related activities	40,366	4,176,335	87,536	32,134	49,356	57,062	247,501	1,213,819
Securities, commodity contracts, and other financial investments	234,090	80,737,761	940,275	97,644	782,499	710,691	2,969,237	12,704,442
Investment bankers and securities dealers	7,841	8,366,051	68,875	1,487	38,302	10,075	121,271	717,292
Securities brokers	10,972	7,099,281	18,447	5,371	33,589	9,750	84,352	1,113,438
Commodity contracts brokers and dealers	27,368	1,981,307	117,554	** 1,980	5,691	4,859	125,119	18,341
Securities and commodity exchanges	4,029	1,095,936	1,238	**	* 1,555	14,691	* 7,126	-22,999
Other financial investment activities (investment advice)	183,879	62,195,185	734,162	88,806	703,362	671,316	2,631,370	10,878,370
Insurance agents, brokers, and related activities	433,037	37,440,024	757,646	144,785	873,724	249,071	2,739,916	13,524,911
Insurance agencies and brokerages	331,108	30,035,669	502,745	120,223	780,024	224,418	2,249,078	10,797,579
Other insurance related activities and other financial vehicles	101,929	7,404,355	254,902	24,562	93,700	24,654	490,838	2,727,332
Funds, trusts, and other financial vehicles	11,404	626,665	49,906	* 37,730	* 3,499	* 560	* 71,582	40,164
<b>Real estate and rental and leasing</b>	<b>1,499,713</b>	<b>127,113,590</b>	<b>6,293,246</b>	<b>513,573</b>	<b>1,907,949</b>	<b>1,257,312</b>	<b>4,161,495</b>	<b>46,166,201</b>
Real estate	1,415,352	119,453,905	3,765,038	430,380	1,748,991	1,066,439	3,773,243	46,609,711
Lessors of real estate (including miniwarehouses and self storage)	63,579	4,153,649	584,571	33,125	134,097	248,446	185,570	418,237
Offices of real estate agents, brokers, property managers, and appraisers	1,079,609	83,553,646	2,182,988	291,890	1,187,213	395,109	2,337,230	38,384,074
Other activities related to real estate	272,163	31,746,610	997,479	105,365	427,680	422,884	1,250,443	7,807,399
Rental and leasing services	82,265	7,626,463	2,525,963	83,193	157,564	** 190,874	** 388,252	-429,899
Automotive equipment rental and leasing	31,106	1,468,715	532,819	11,588	33,646	41,952	46,019	21,659
Consumer electronics and appliances rental	** 2,959	** 109,900	** 32,122	0	** 1,372	* 1,291	** 1,881	** -8,483
Formal wear and costume rental	**	**	0	0	0	0	0	**
Video tape and disc rental	0	0	0	0	0	0	0	0
Home health equipment rental	**	**	**	0	**	0	**	**
Recreational goods rental	5,381	294,082	64,304	* 514	* 3,492	* 3,454	* 601	-58,172
All other consumer goods rental	16,504	1,141,391	225,117	5,313	45,713	21,993	66,201	-42,236
General rental centers and other consumer goods rental	7,809	547,184	80,185	25,088	19,774	11,001	28,498	-27,498
Commercial and industrial machinery and equipment rental and leasing	18,507	4,065,191	1,591,415	40,690	53,566	** 111,184	** 245,051	-315,170
Lessors of nonfinancial intangible assets (except copyrighted works)	2,096	33,222	* 2,245	0	* 1,394	**	**	-13,611
<b>Professional, scientific, and technical services</b>	<b>3,680,180</b>	<b>227,310,962</b>	<b>5,606,931</b>	<b>979,042</b>	<b>4,802,458</b>	<b>916,956</b>	<b>17,738,111</b>	<b>99,113,793</b>
Legal services	313,646	39,579,912	442,439	126,734	1,518,756	176,746	4,163,821	18,135,151
Offices of certified public accountants	30,248	4,154,591	56,074	21,023	142,278	21,398	709,367	1,929,098
Other accounting services	320,671	11,169,859	320,764	69,055	376,851	60,108	1,258,039	4,729,555
Architectural, engineering, and related services	286,025	18,611,029	736,017	114,504	327,584	86,573	2,113,938	6,433,831
Architectural services	132,921	8,199,808	327,461	83,335	207,566	28,439	1,036,836	2,121,853
Engineering services	82,764	6,853,587	180,637	22,485	87,658	49,803	678,887	2,889,415
Drafting, building inspections, and geophysical surveying	53,797	2,329,733	181,632	* 8,387	10,995	* 2,278	230,742	1,024,330
Surveying and mapping (except geophysical) services	9,581	606,319	26,582	* 255	* 3,691	* 1,337	* 76,121	270,222
Testing laboratories	6,962	621,583	* 19,704	* 42	* 17,675	* 4,716	* 91,352	128,011

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2021—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction [2]	Payroll [3]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Transportation and warehousing</b>	<b>2,774,443</b>	<b>152,812,426</b>	<b>6,943,101</b>	<b>3,190,154</b>	<b>1,129,702</b>	<b>620,046</b>	<b>5,574,690</b>	<b>35,114,501</b>
Air and rail transportation	11,934	1,422,403	84,076	3,942	9,388	10,550	107,852	411,802
Water transportation	3,945	816,727	40,310	* 1,023	11,476	7,003	217,105	171,176
Truck transportation	680,884	97,794,831	5,627,289	2,092,341	648,953	479,155	3,583,675	19,037,741
Taxi, limousine service, and ridesharing service	796,120	25,716,400	405,216	762,618	225,240	34,615	154,932	7,062,741
Other transit and ground transportation	91,443	4,473,943	** 246,280	** 82,150	** 33,227	** 32,451	** 295,965	1,273,723
Pipeline transportation	* 1,159	* 84,527	**	**	**	**	**	* 31,600
Scenic and sightseeing transportation	4,503	385,723	79,321	* 17,841	* 6,891	* 4,379	* 26,962	60,760
Support activities for transportation (including motor vehicle towing)	63,615	6,538,853	254,809	35,984	99,684	24,297	762,409	1,153,222
Couriers and messengers	1,109,082	14,901,563	176,102	187,747	65,680	24,679	365,554	5,760,346
Warehousing and storage facilities	11,758	677,457	29,697	6,508	29,164	2,916	60,237	151,389
<b>Information</b>	<b>321,708</b>	<b>12,769,750</b>	<b>408,967</b>	<b>150,006</b>	<b>222,051</b>	<b>32,809</b>	<b>590,067</b>	<b>6,089,156</b>
Publishing industries (except internet)	28,043	896,942	4,149	* 1,035	22,164	* 256	19,784	378,256
Motion picture and sound recording	129,983	4,938,132	156,561	44,859	156,627	9,970	258,701	2,560,612
Broadcasting (except internet) and telecommunications and internet service providers	44,882	3,207,947	163,785	84,375	29,807	9,194	168,091	964,656
Data processing, internet publishing and broadcasting, and web search portals	118,799	3,726,729	84,472	19,738	13,453	13,390	143,492	2,185,632
<b>Finance and insurance</b>	<b>491,645</b>	<b>76,893,824</b>	<b>927,604</b>	<b>251,930</b>	<b>1,359,761</b>	<b>462,049</b>	<b>4,270,781</b>	<b>32,860,244</b>
Credit intermediation and related activities	27,752	3,770,788	41,096	28,062	21,766	23,987	180,253	1,560,607
Securities, commodity contracts, and other financial investments	149,915	40,821,041	394,040	65,129	580,956	263,783	1,718,278	16,375,650
Investment bankers and securities dealers	5,738	3,309,772	40,222	988	26,018	5,163	91,101	845,671
Securities brokers	6,511	3,523,982	12,555	5,228	26,711	4,074	81,669	1,198,358
Commodity contracts brokers and dealers	19,562	849,888	1,734	* 1,324	* 4,654	* 1,752	* 4,230	294,933
Securities and commodity exchanges	2,370	257,038	* 511	0	* 1,169	* 179	* 7,124	47,446
Other financial investment activities (investment advice)	115,734	32,880,361	339,019	57,589	522,404	252,615	1,534,154	13,989,243
Insurance agents, brokers, and related activities	306,160	31,799,480	481,169	121,081	755,050	173,850	2,320,002	14,820,197
Insurance agencies and brokerages	235,857	25,402,961	323,533	105,306	687,762	152,433	1,944,802	11,716,193
Other insurance related activities and other financial vehicles	70,303	6,396,518	157,636	15,775	67,288	21,416	375,200	3,104,004
Funds, trusts, and other financial vehicles	7,818	502,515	* 11,299	* 37,658	* 1,989	* 429	* 52,248	103,790
<b>Real estate and rental and leasing</b>	<b>1,003,303</b>	<b>111,653,454</b>	<b>2,680,059</b>	<b>322,419</b>	<b>1,348,664</b>	<b>559,993</b>	<b>2,669,448</b>	<b>54,483,695</b>
Real estate	960,362	106,884,940	1,931,318	282,269	1,275,513	481,677	2,499,108	53,415,047
Lessors of real estate (including miniwarehouses and self storage)	28,336	3,112,176	203,067	16,369	76,203	103,517	66,731	1,222,077
Offices of real estate agents, brokers, property managers, and appraisers	762,455	76,052,630	1,325,793	203,529	880,910	172,790	1,651,671	41,884,659
Other activities related to real estate	169,572	27,720,134	402,458	62,371	318,399	205,371	780,706	10,308,311
Rental and leasing services	41,900	4,745,869	** 748,741	40,151	72,204	** 78,316	** 170,341	1,063,956
Automotive equipment rental and leasing	16,614	1,012,887	169,156	* 8,215	* 12,320	20,984	* 17,118	345,602
Consumer electronics and appliances rental	* 1,319	* 58,654	* 12,307	0	** 1,372	* 1,291	** 1,881	6,260
Formal wear and costume rental	0	0	0	0	0	0	0	0
Video tape and disc rental	0	0	0	0	0	0	0	0
Home health equipment rental	0	0	0	0	**	0	**	**
Recreational goods rental	* 1,005	* 22,758	* 20	* 5	0	* 7	* 67	* 21,083
All other consumer goods rental	8,496	931,874	112,265	* 1,820	13,998	3,068	33,371	170,052
General rental centers and other consumer goods rental	3,751	446,627	53,791	* 10,996	* 9,394	* 4,509	* 21,902	42,378
Commercial and industrial machinery and equipment rental and leasing	10,715	2,273,071	** 401,202	19,114	35,120	** 48,457	** 96,002	478,583
Lessors of nonfinancial intangible assets (except copyrighted works)	1,041	22,644	**	0	* 947	**	**	4,691
<b>Professional, scientific, and technical services</b>	<b>2,639,519</b>	<b>206,840,016</b>	<b>3,029,154</b>	<b>678,229</b>	<b>3,855,767</b>	<b>565,718</b>	<b>14,556,089</b>	<b>110,756,388</b>
Legal services	241,607	37,694,581	313,782	107,941	1,393,991	118,830	3,666,050	19,093,405
Offices of certified public accountants	24,955	4,004,966	52,587	21,011	135,601	20,321	676,491	1,942,412
Other accounting services	250,918	9,925,457	224,712	54,878	334,828	42,899	717,378	5,299,260
Architectural, engineering, and related services	200,539	16,354,584	388,106	73,621	238,632	32,428	1,832,030	7,537,019
Architectural services	89,214	7,132,202	194,777	47,750	158,219	19,078	851,324	2,692,503
Engineering services	54,921	5,989,273	115,045	17,315	51,832	6,542	587,261	3,275,435
Drafting, building inspections, and geophysical surveying	42,084	2,038,043	33,953	* 8,284	* 7,323	* 923	228,249	1,159,300
Surveying and mapping (except geophysical) services	8,384	574,308	* 24,626	* 230	* 3,583	* 1,170	* 73,844	272,742
Testing laboratories	5,936	620,757	* 19,704	* 42	* 17,675	* 4,716	* 91,352	137,040

Footnotes at end of table.



**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2021—Continued**

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction [2]	Payroll [3]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Specialized design services	287,701	11,846,074	343,065	64,583	328,820	30,646	392,272	3,807,870
Computer systems design services	315,741	17,563,162	396,704	74,914	234,497	53,996	1,237,248	7,503,771
Other professional, scientific, and technical services	2,126,147	124,386,335	3,311,868	508,229	1,873,672	487,488	7,863,425	56,574,518
Management, scientific, and technical consulting services	1,092,076	66,257,806	1,563,092	252,120	870,012	240,664	3,516,307	35,862,088
Scientific research and development services	63,494	2,084,221	51,583	7,638	36,250	3,690	96,228	980,473
Advertising and related services	140,399	10,389,569	265,380	24,928	126,621	45,166	833,228	2,962,642
Market research and public opinion polling	31,660	877,663	7,479	8,277	10,925	488	31,459	456,816
Other miscellaneous services	798,517	44,777,077	1,424,334	215,267	829,864	197,480	3,386,204	16,312,500
<b>Administrative and support and waste management services</b>	<b>2,775,909</b>	<b>100,198,349</b>	<b>5,154,683</b>	<b>874,646</b>	<b>1,233,980</b>	<b>532,520</b>	<b>11,768,774</b>	<b>26,450,619</b>
Management of companies and enterprises	9,663	1,016,420	45,469	4,151	34,604	8,222	119,115	97,361
Administrative and support services	2,741,670	95,310,787	4,693,261	859,952	1,134,793	491,765	11,098,324	26,005,000
Waste management and remediation services	24,577	3,871,143	415,954	10,544	64,582	32,533	551,335	348,258
<b>Educational services</b>	<b>829,879</b>	<b>14,870,686</b>	<b>497,836</b>	<b>100,009</b>	<b>835,379</b>	<b>56,835</b>	<b>1,012,216</b>	<b>4,520,775</b>
<b>Health care and social assistance</b>	<b>2,190,047</b>	<b>129,104,086</b>	<b>3,079,730</b>	<b>644,631</b>	<b>5,602,190</b>	<b>675,183</b>	<b>19,379,609</b>	<b>47,696,859</b>
Ambulatory health care services	1,314,471	99,705,277	2,364,230	492,603	4,400,613	481,374	14,757,481	38,024,946
Offices of physicians (except mental health specialists)	188,225	29,036,013	506,950	104,968	947,810	74,720	3,872,923	13,295,837
Offices of physicians, mental health specialists	48,887	5,670,622	91,892	30,021	263,997	41,974	340,466	3,341,127
Offices of dentists	60,440	20,051,278	664,757	90,146	895,809	175,728	4,876,474	5,621,589
Offices of chiropractors	27,146	3,351,802	85,591	11,533	334,931	32,388	395,479	1,154,426
Offices of optometrists	10,312	3,534,352	109,137	18,730	231,476	20,521	800,135	677,352
Offices of mental health practitioners and social therapists	262,776	13,946,163	303,828	62,381	763,134	29,852	898,478	7,193,039
Offices of podiatrists	4,553	1,147,264	7,668	2,810	67,579	3,730	208,961	454,823
Outpatient care centers and other miscellaneous health practitioners	227,333	9,398,848	305,675	40,543	509,495	51,366	815,699	3,291,690
Medical and diagnostic laboratories	26,323	1,467,659	37,816	9,397	52,058	2,151	217,475	381,743
Home health care services	403,454	10,420,544	221,392	113,335	313,689	45,207	2,127,370	2,168,467
Other ambulatory health care services (including ambulance services, blood and organ banks)	55,022	1,680,733	29,523	8,740	20,635	3,738	204,000	444,854
Hospitals	5,032	1,580,195	28,428	* 6,177	91,514	13,010	564,603	288,701
Nursing and residential care facilities	113,948	7,392,872	111,379	40,585	312,180	115,213	1,775,288	1,225,304
Social assistance	756,595	20,425,741	575,693	105,265	797,882	65,586	2,282,238	8,157,908
<b>Arts, entertainment, and recreation</b>	<b>1,626,690</b>	<b>51,451,278</b>	<b>2,519,116</b>	<b>408,613</b>	<b>2,010,092</b>	<b>288,623</b>	<b>2,517,778</b>	<b>13,016,071</b>
Performing arts, spectator sports, and related industries	1,426,310	38,189,385	1,631,752	196,104	1,071,071	179,150	1,340,811	11,983,811
Museums, historical sites, and similar institutions	6,853	182,299	12,296	* 62	* 17,663	* 4,113	* 9,426	19,784
Amusement, gambling, and recreation industries	193,527	13,079,594	875,068	212,447	921,358	105,359	1,167,541	1,012,476
<b>Accommodation, food services, and drinking places</b>	<b>609,185</b>	<b>78,197,453</b>	<b>3,342,341</b>	<b>497,532</b>	<b>4,467,378</b>	<b>914,732</b>	<b>13,511,846</b>	<b>3,377,549</b>
Accommodation	69,383	7,946,616	1,007,943	21,798	243,308	441,710	922,580	-170,437
Travel accommodation (including hotels, motels, and bed and breakfast inns)	40,201	6,307,091	816,306	16,612	186,520	378,917	755,881	-224,328
RV (recreational vehicle) parks and recreational camps	9,795	940,242	133,695	1,844	8,986	36,532	85,224	45,704
Rooming and boarding houses	19,386	699,283	57,942	* 3,342	47,802	26,261	81,475	8,186
Restaurants (full & limited service) and drinking places	539,802	70,250,837	2,334,397	475,734	4,224,070	473,022	12,589,266	3,547,986
<b>Other services</b>	<b>3,704,281</b>	<b>136,954,480</b>	<b>5,100,027</b>	<b>1,232,045</b>	<b>9,005,533</b>	<b>867,944</b>	<b>9,970,984</b>	<b>31,614,190</b>
Auto repair and maintenance	449,749	33,803,068	1,498,229	255,567	1,685,309	315,492	3,105,340	4,093,682
Automotive mechanical and electrical repair and maintenance	237,717	16,520,826	609,155	143,330	878,428	94,055	1,407,364	2,068,105
Automotive body shops	85,262	8,684,309	340,295	11,670	340,415	83,169	729,998	1,294,488
Other auto repair and maintenance (including oil change, lubrication, and car washes)	126,770	8,597,934	548,780	100,567	466,466	138,268	967,978	731,090
Miscellaneous repairs	420,346	21,274,961	876,440	127,548	616,087	120,462	2,079,850	3,530,713
Personal and laundry services	2,603,391	78,275,351	2,680,486	834,482	6,625,017	402,492	4,762,404	22,381,863
Religious, grantmaking, civic, professional and similar organizations	230,794	3,601,100	44,872	* 14,448	79,120	29,498	* 23,390	1,607,932
<b>Unclassified establishments</b>	<b>516,165</b>	<b>8,345,210</b>	<b>285,082</b>	<b>102,426</b>	<b>160,817</b>	<b>16,797</b>	<b>321,798</b>	<b>2,820,801</b>

Footnotes at end of table.

**Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2021—Continued**

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1]	Rent paid on machinery and equipment	Rent paid on other business property	Interest paid deduction [2]	Payroll [3]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Specialized design services	193,798	10,590,485	163,020	43,112	236,256	17,499	344,783	4,693,953
Computer systems design services	228,008	16,001,240	237,738	40,191	166,960	43,469	1,011,861	8,413,343
Other professional, scientific, and technical services	1,499,694	112,268,704	1,649,209	337,474	1,349,499	290,273	6,307,496	63,776,996
Management, scientific, and technical consulting services	768,055	60,963,748	690,592	153,848	592,061	137,422	2,643,651	39,887,334
Scientific research and development services	53,387	1,974,171	34,084	7,235	31,853	971	68,814	1,107,528
Advertising and related services	105,397	8,965,979	101,979	17,622	86,414	14,308	664,471	3,511,763
Market research and public opinion polling	26,721	801,835	4,689	* 4,659	6,930	* 425	31,031	494,362
Other miscellaneous services	546,134	39,562,971	817,864	154,111	632,242	137,146	2,899,529	18,776,009
<b>Administrative and support and waste management services</b>	<b>2,147,652</b>	<b>86,101,241</b>	<b>3,059,105</b>	<b>464,646</b>	<b>740,986</b>	<b>302,980</b>	<b>8,637,293</b>	<b>34,138,016</b>
Management of companies and enterprises	6,337	798,094	13,066	* 3,359	15,129	1,701	72,998	236,175
Administrative and support services	2,123,348	82,174,371	2,829,336	452,961	708,192	276,116	8,194,912	33,327,400
Waste management and remediation services	17,967	3,128,777	126,703	8,326	17,665	25,164	369,384	574,441
<b>Educational services</b>	<b>619,151</b>	<b>11,843,699</b>	<b>196,168</b>	<b>68,832</b>	<b>460,555</b>	<b>30,683</b>	<b>696,758</b>	<b>6,422,905</b>
<b>Health care and social assistance</b>	<b>1,685,967</b>	<b>113,684,969</b>	<b>1,970,445</b>	<b>448,467</b>	<b>4,395,279</b>	<b>505,585</b>	<b>14,898,015</b>	<b>53,281,096</b>
Ambulatory health care services	976,071	89,125,389	1,501,853	364,313	3,604,678	358,538	11,903,134	42,087,899
Offices of physicians (except mental health specialists)	147,734	26,173,184	270,522	81,088	796,826	52,501	3,144,330	13,845,401
Offices of physicians, mental health specialists	42,393	5,563,361	89,806	29,550	247,161	40,468	322,328	3,392,932
Offices of dentists	49,365	18,296,983	537,752	82,795	787,927	152,706	4,308,176	5,828,670
Offices of chiropractors	21,238	3,020,891	39,896	7,365	261,770	32,047	338,805	1,255,342
Offices of optometrists	9,105	2,463,549	49,545	10,820	136,478	10,141	496,082	743,658
Offices of mental health practitioners and social therapists	204,023	12,983,047	219,234	45,350	732,479	19,753	753,611	7,617,779
Offices of podiatrists	4,196	1,119,857	6,980	* 2,305	66,295	3,597	197,290	458,397
Outpatient care centers and other miscellaneous health practitioners	159,137	8,178,035	170,670	27,421	386,708	20,207	599,024	3,918,299
Medical and diagnostic laboratories	16,472	1,310,116	15,648	8,796	34,511	1,614	162,482	510,047
Home health care services	281,510	8,562,737	87,360	66,426	140,732	23,944	1,438,786	3,964,824
Other ambulatory health care services (including ambulance services, blood and organ banks)	40,896	1,453,630	14,440	2,395	13,792	1,559	142,222	552,551
Hospitals	3,628	932,959	15,429	* 3,584	46,960	6,745	265,696	317,805
Nursing and residential care facilities	83,539	5,649,745	67,677	17,902	181,794	85,785	1,063,888	1,617,819
Social assistance	622,729	17,976,875	385,486	62,668	561,847	54,516	1,665,297	9,257,572
<b>Arts, entertainment, and recreation</b>	<b>1,070,452</b>	<b>42,148,811</b>	<b>895,556</b>	<b>255,881</b>	<b>1,160,989</b>	<b>122,974</b>	<b>1,333,822</b>	<b>19,270,414</b>
Performing arts, spectator sports, and related industries	944,431	32,814,539	617,766	140,285	677,805	80,358	695,109	16,811,704
Museums, historical sites, and similar institutions	3,448	147,073	* 813	0	* 16,982	* 139	0	59,905
Amusement, gambling, and recreation industries	122,573	9,187,200	276,977	115,596	466,202	42,477	638,713	2,398,805
<b>Accommodation, food services, and drinking places</b>	<b>377,124</b>	<b>60,694,485</b>	<b>1,610,372</b>	<b>272,130</b>	<b>3,010,313</b>	<b>460,372</b>	<b>9,388,060</b>	<b>8,760,137</b>
Accommodation	39,283	5,930,889	374,660	8,576	124,259	182,340	584,755	1,116,205
Travel accommodation (including hotels, motels, and bed and breakfast inns)	20,279	4,667,368	291,660	7,383	114,991	148,449	454,375	751,854
RV (recreational vehicle) parks and recreational camps	7,788	780,286	65,485	* 1,093	* 4,032	20,871	62,885	197,185
Rooming and boarding houses	11,216	483,235	17,514	* 100	* 5,236	13,019	67,495	167,165
Restaurants (full & limited service) and drinking places	337,841	54,763,596	1,235,712	263,554	2,886,055	278,032	8,803,305	7,643,933
<b>Other services</b>	<b>2,746,421</b>	<b>118,153,032</b>	<b>2,718,103</b>	<b>798,737</b>	<b>6,589,047</b>	<b>467,646</b>	<b>7,236,166</b>	<b>42,882,059</b>
Auto repair and maintenance	312,769	27,811,055	757,474	150,608	1,179,430	161,337	2,233,891	6,404,727
Automotive mechanical and electrical repair and maintenance	165,322	13,903,733	363,417	77,312	636,729	45,605	1,077,241	3,183,530
Automotive body shops	67,042	7,519,134	176,653	7,812	256,914	14,774	583,183	1,710,337
Other auto repair and maintenance (including oil change, lubrication, and car washes)	80,405	6,388,189	217,404	65,484	285,787	100,959	573,466	1,510,860
Miscellaneous repairs	290,940	18,051,407	448,434	65,901	395,078	62,990	1,258,317	5,244,420
Personal and laundry services	1,975,247	69,169,065	1,500,945	569,293	4,969,356	240,537	3,721,462	29,139,774
Religious, grantmaking, civic, professional and similar organizations	167,466	3,121,505	11,251	* 12,934	45,182	* 2,782	* 22,496	2,093,139
<b>Unclassified establishments</b>	<b>404,050</b>	<b>6,843,418</b>	<b>142,608</b>	<b>86,669</b>	<b>61,781</b>	<b>4,055</b>	<b>198,269</b>	<b>3,909,247</b>

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

\*\* Data combined to prevent disclosure of taxpayer information.

[1] Includes depreciation claimed on Form 8829, Expenses for Business Use of Your Home.

[2] Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.

[3] Payroll is the sum of salaries and wages plus the cost of labor reported as part of cost of sales and operations.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2021, November 2023.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021**

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns</b>	<b>29,309,596</b>	<b>323,256</b>	<b>56,450</b>	<b>36,943</b>	<b>69,523</b>	<b>160,339</b>
<b>Business receipts, total [1]</b>	<b>1,868,021,679</b>	<b>25,372,844</b>	<b>2,423,541</b>	<b>6,730,560</b>	<b>3,506,200</b>	<b>12,712,542</b>
Income from sales and operations	1,839,527,658	24,924,261	2,377,502	6,655,634	3,441,721	12,449,404
Other business income (loss)	28,494,021	448,583	46,039	74,927	64,479	263,138
<b>Business deductions, total [1]</b>	<b>1,458,037,481</b>	<b>23,550,602</b>	<b>2,661,528</b>	<b>6,280,487</b>	<b>3,005,546</b>	<b>11,603,041</b>
Cost of sales and operations, total	518,369,147	8,419,676	797,614	2,112,468	513,058	4,996,536
Inventory, beginning of year	48,318,701	459,237	56,646	67,180	48,386	287,025
Cost of labor	44,647,559	450,992	* 153,412	108,373	68,847	120,360
Purchases	299,286,515	5,838,288	373,571	1,156,814	330,045	3,977,859
Materials and supplies	81,290,917	640,671	29,672	54,101	54,168	502,729
Other costs	92,325,798	1,695,531	238,513	819,334	95,916	541,767
Inventory, end of year	47,500,342	665,043	54,200	93,333	84,305	433,205
Advertising expenses	20,836,415	87,770	17,419	13,405	16,494	40,452
Car and truck expenses	116,726,714	1,196,212	130,378	345,061	182,667	538,105
Commissions	24,422,161	73,668	35,324	11,969	8,874	17,501
Contract labor	92,405,445	1,213,496	47,918	646,253	145,341	373,985
Depletion	585,109	3,225	* 366	* 606	**	** 2,253
Depreciation	65,604,743	2,569,778	274,850	749,130	497,016	1,048,782
Employee benefit programs	3,356,224	22,469	2,462	3,294	* 1,159	15,555
Insurance	25,434,274	530,472	47,378	201,354	64,853	216,886
Legal and professional services	17,577,610	161,625	32,184	29,220	17,421	82,801
Meals deducted	15,136,746	128,142	21,529	15,128	17,727	73,758
Mortgage interest	3,557,200	99,215	* 8,435	24,806	16,450	49,523
Other interest paid on business indebtedness	7,111,196	190,500	13,898	52,109	20,670	103,822
Office expenses	19,277,866	108,547	20,628	16,061	17,890	53,968
Pension and profit-sharing plans	1,444,601	5,143	* 143	3,546	**	** 1,454
Rent paid on machinery and equipment	13,440,301	200,222	7,224	62,450	4,160	126,388
Rent paid on other business property	44,567,623	355,176	21,193	11,081	128,390	194,512
Repairs	28,340,482	991,985	76,847	348,182	194,797	372,159
Supplies	65,018,375	1,174,836	227,252	253,030	259,173	435,381
Salaries and wages	109,460,266	1,543,335	80,179	353,659	36,108	1,073,391
Taxes paid	23,369,551	306,202	24,308	70,126	37,897	173,871
Travel	16,947,268	182,826	54,109	15,282	29,303	84,132
Utilities	38,098,799	406,885	101,348	52,276	76,361	176,900
Other business expenses	174,084,529	3,507,969	604,906	877,632	687,542	1,337,889
Home office business deductions, total	12,813,156	70,316	13,634	12,361	31,254	13,067
<b>Net income less deficit [1]</b>	<b>411,308,783</b>	<b>1,832,215</b>	<b>-236,997</b>	<b>450,502</b>	<b>508,230</b>	<b>1,110,480</b>
Net income [1]	516,857,530	4,145,944	464,641	770,204	850,093	2,061,005
Deficit	105,548,747	2,313,729	701,638	319,702	341,864	950,526
Qualified business deduction	86,996,491	1,140,653	197,304	230,888	226,473	485,989

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Mining				Utilities	Construction			
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total	Total	Construction of buildings	Heavy and civil engineering construction	Specialty trade contractors
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>									
<b>Number of returns</b>	<b>87,049</b>	<b>67,876</b>	<b>4,983</b>	<b>14,191</b>	<b>16,954</b>	<b>3,145,504</b>	<b>673,981</b>	<b>51,166</b>	<b>2,420,357</b>
<b>Business receipts, total [1]</b>	<b>8,241,043</b>	<b>5,285,091</b>	<b>671,283</b>	<b>2,284,669</b>	<b>679,331</b>	<b>320,021,155</b>	<b>91,597,444</b>	<b>9,647,915</b>	<b>218,775,796</b>
Income from sales and operations	7,833,543	4,990,091	664,411	2,179,041	664,531	316,543,685	90,785,897	9,546,480	216,211,308
Other business income (loss)	407,500	295,000	6,873	105,628	14,799	3,477,471	811,547	101,435	2,564,489
<b>Business deductions, total [1]</b>	<b>7,340,934</b>	<b>4,637,310</b>	<b>709,213</b>	<b>1,994,411</b>	<b>615,095</b>	<b>269,640,487</b>	<b>79,609,463</b>	<b>9,052,145</b>	<b>180,978,879</b>
Cost of sales and operations, total	1,836,282	1,140,445	244,107	451,730	88,061	118,986,301	42,382,815	4,282,187	72,321,298
Inventory, beginning of year	85,203	37,551	15,723	31,929	**	4,658,160	2,746,321	837,460	1,074,379
Cost of labor	227,273	106,000	56,270	65,003	**	22,612,375	6,412,756	681,645	15,517,974
Purchases	445,593	184,119	69,477	191,996	* 61,062	34,430,833	13,006,338	1,061,763	20,362,733
Materials and supplies	115,282	27,785	37,101	50,396	* 8,314	41,757,945	13,582,004	1,135,403	27,040,538
Other costs	1,068,213	801,708	85,633	180,872	* 17,206	20,669,282	9,760,139	1,419,455	9,489,689
Inventory, end of year	105,280	16,718	20,097	68,465	**	5,142,295	3,124,743	853,538	1,164,014
Advertising expenses	11,742	5,094	727	5,921	980	1,513,776	281,393	37,605	1,194,777
Car and truck expenses	241,900	168,498	4,147	69,255	45,680	20,767,575	4,483,455	385,561	15,898,559
Commissions	9,076	3,921	* 171	4,983	* 3,215	893,955	259,863	15,735	618,357
Contract labor	141,606	82,426	9,079	50,100	78,397	35,458,355	9,683,964	556,830	25,217,560
Depletion	401,920	377,522	* 4,240	20,158	**	71,319	* 2,604	* 1,771	66,944
Depreciation	726,217	452,559	101,096	172,562	115,339	10,749,673	2,382,456	797,014	7,570,203
Employee benefit programs	34,762	7,300	1,115	26,346	* 1,270	349,667	87,892	24,819	236,956
Insurance	123,196	52,463	12,000	58,734	18,965	5,088,884	1,170,152	175,699	3,743,033
Legal and professional services	115,616	69,436	6,702	39,478	13,542	1,507,120	407,806	90,458	1,008,856
Meals deducted	32,502	17,129	297	15,076	2,413	1,846,970	446,438	34,181	1,366,351
Mortgage interest	13,686	9,518	* 1,453	2,715	1,104	340,340	134,257	52,158	153,925
Other interest paid on business indebtedness	81,218	58,560	8,295	14,363	3,349	876,858	327,856	79,902	469,100
Office expenses	44,906	28,558	2,576	13,772	3,638	1,596,943	412,663	54,730	1,129,550
Pension and profit-sharing plans	7,176	1,178	* 412	* 5,586	0	94,494	32,936	12,559	49,000
Rent paid on machinery and equipment	35,319	17,728	7,118	10,474	9,345	2,153,838	435,418	98,416	1,620,004
Rent paid on other business property	66,877	35,253	20,333	11,291	10,984	2,556,570	514,017	76,793	1,965,760
Repairs	185,523	81,391	43,390	60,743	54,183	3,506,943	709,440	254,818	2,542,685
Supplies	127,898	31,832	35,803	60,263	22,861	17,829,448	4,311,352	301,967	13,216,129
Salaries and wages	481,059	138,937	72,113	270,010	49,859	14,774,323	3,448,178	603,153	10,722,993
Taxes paid	207,671	138,747	14,963	53,962	9,827	2,755,239	664,321	124,853	1,966,064
Travel	33,689	22,917	611	10,160	3,792	1,770,688	434,280	61,961	1,274,447
Utilities	101,267	66,005	7,998	27,264	30,443	4,192,931	892,485	105,001	3,195,445
Other business expenses	2,242,048	1,606,551	110,468	525,030	41,638	18,808,542	5,438,068	804,284	12,566,190
Home office business deductions, total	37,777	23,342	0	14,435	6,204	1,127,103	263,094	19,689	844,319
<b>Net income less deficit [1]</b>	<b>943,367</b>	<b>690,747</b>	<b>-37,638</b>	<b>290,258</b>	<b>64,345</b>	<b>50,439,871</b>	<b>11,995,791</b>	<b>622,098</b>	<b>37,821,983</b>
Net income [1]	1,858,268	1,350,664	66,208	441,396	182,855	60,223,309	14,616,424	1,286,117	44,320,768
Deficit	914,901	659,917	103,846	151,138	118,510	9,783,438	2,620,633	664,019	6,498,786
Qualified business deduction	1,339,553	1,197,979	25,123	116,450	66,130	7,952,916	2,070,517	426,206	5,456,192

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**

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

Net income status, item	Manufacturing							
	Total	Food manufacturing	Textile and textile product mills	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>380,518</b>	<b>65,743</b>	<b>9,812</b>	<b>35,188</b>	<b>4,634</b>	<b>27,662</b>	<b>* 1,029</b>	<b>29,220</b>
<b>Business receipts, total [1]</b>	<b>38,850,168</b>	<b>6,937,762</b>	<b>494,293</b>	<b>1,141,223</b>	<b>200,575</b>	<b>3,857,749</b>	<b>* 365,555</b>	<b>1,282,033</b>
Income from sales and operations	38,371,223	6,833,334	494,201	1,115,894	195,842	3,814,894	* 364,449	1,257,049
Other business income (loss)	478,945	104,428	* 92	25,329	* 4,733	42,856	* 1,106	24,984
<b>Business deductions, total [1]</b>	<b>35,222,134</b>	<b>6,905,192</b>	<b>442,038</b>	<b>1,092,205</b>	<b>191,330</b>	<b>3,464,383</b>	<b>* 400,148</b>	<b>1,388,295</b>
Cost of sales and operations, total	17,675,708	3,299,297	220,619	373,190	* 136,676	2,103,186	* 315,819	314,243
Inventory, beginning of year	2,296,461	721,560	52,759	113,006	* 16,120	224,837	* 16,077	46,895
Cost of labor	1,744,673	124,699	**	** 45,288	**	262,797	* 9,773	37,430
Purchases	10,672,868	2,233,579	209,233	186,450	* 145,977	1,309,027	* 83,515	193,500
Materials and supplies	3,371,499	739,812	**	** 93,434	**	431,031	* 15,262	69,966
Other costs	2,285,362	273,002	* 15,471	57,177	* 1,538	160,384	* 214,364	38,294
Inventory, end of year	2,695,155	793,355	58,381	120,430	* 27,156	284,890	* 23,172	71,842
Advertising expenses	404,977	93,459	8,782	40,169	* 1,180	17,761	* 317	31,729
Car and truck expenses	1,144,252	195,706	* 18,979	** 29,520	**	57,439	* 13,021	94,333
Commissions	301,393	31,156	**	** 28,667	**	** 16,913	**	* 11,565
Contract labor	861,212	94,451	* 1,897	** 30,171	**	59,645	* 398	26,031
Depletion	16,263	* 3,569	**	** 3	**	0	0	0
Depreciation	1,822,524	296,020	12,486	64,201	* 5,351	250,288	* 18,542	102,039
Employee benefit programs	121,955	22,879	0	** 3,609	**	9,124	* 936	6,178
Insurance	448,188	83,543	* 4,313	7,794	* 2,198	46,803	* 4,665	13,602
Legal and professional services	306,846	76,768	2,839	12,443	* 6,006	16,039	* 1,595	12,493
Meals deducted	155,822	45,309	2,571	** 6,343	**	3,286	* 194	6,053
Mortgage interest	76,664	15,269	0	* 434	0	4,082	0	* 74
Other interest paid on business indebtedness	155,204	41,506	* 1,827	1,861	* 5,723	** 16,288	**	13,881
Office expenses	312,647	43,871	9,025	32,647	* 1,331	14,085	* 241	21,875
Pension and profit-sharing plans	22,872	2,501	**	** 173	**	1,660	* 299	* 1,060
Rent paid on machinery and equipment	199,235	63,441	* 11,105	** 12,993	**	9,921	* 180	6,524
Rent paid on other business property	1,065,461	254,800	* 14,458	** 55,318	**	31,056	* 2,859	60,869
Repairs	527,221	111,183	4,103	26,813	* 593	97,702	* 748	15,812
Supplies	1,841,537	373,843	13,255	47,514	* 4,388	90,388	* 1,255	371,185
Salaries and wages	3,385,813	805,985	* 43,456	** 172,813	**	237,487	* 16,448	92,013
Taxes paid	622,484	142,950	15,965	21,361	* 1,114	48,515	* 1,976	21,703
Travel	193,348	34,641	* 3,683	12,606	* 3,506	6,702	* 4,080	12,437
Utilities	777,979	194,464	16,946	44,157	* 4,269	48,744	* 3,064	50,724
Other business expenses	2,642,101	572,857	28,866	79,219	3,820	267,791	* 12,834	57,036
Home office business deductions, total	140,430	5,723	* 4,522	** 5,704	**	* 10,157	0	44,837
<b>Net income less deficit [1]</b>	<b>3,661,101</b>	<b>39,343</b>	<b>52,255</b>	<b>49,018</b>	<b>9,245</b>	<b>390,980</b>	<b>* -34,893</b>	<b>-105,071</b>
Net income [1]	6,011,933	733,318	88,209	210,473	* 16,815	480,629	* 7,133	212,413
Deficit	2,350,832	693,974	* 35,954	161,455	* 7,570	89,649	* 42,026	317,484
Qualified business deduction	1,608,385	319,478	* 4,914	35,792	* 6,158	77,198	* 18,964	48,149

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Manufacturing—continued							
	Petroleum and coal products	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>3,420</b>	<b>19,451</b>	<b>2,484</b>	<b>8,798</b>	<b>3,293</b>	<b>32,878</b>	<b>24,211</b>	<b>5,992</b>
<b>Business receipts, total [1]</b>	<b>173,711</b>	<b>2,488,634</b>	<b>489,570</b>	<b>1,044,025</b>	<b>410,546</b>	<b>5,509,015</b>	<b>2,146,751</b>	<b>643,331</b>
Income from sales and operations	171,862	2,454,254	488,871	1,036,253	406,804	5,490,489	2,088,690	640,592
Other business income (loss)	* 1,849	34,381	* 699	7,772	* 3,742	18,526	58,060	* 2,739
<b>Business deductions, total [1]</b>	<b>80,831</b>	<b>2,105,541</b>	<b>397,317</b>	<b>937,142</b>	<b>379,667</b>	<b>4,965,709</b>	<b>1,802,843</b>	<b>523,973</b>
Cost of sales and operations, total	* 44,195	1,180,988	227,765	421,793	269,993	2,657,904	714,999	287,711
Inventory, beginning of year	0	60,643	* 17,912	24,421	* 6,209	163,808	91,910	* 50,092
Cost of labor	* 14,089	* 87,112	* 61,047	72,350	* 54,305	384,376	81,875	* 32,108
Purchases	**	** 913,292	* 86,576	234,469	179,843	1,374,465	313,150	191,116
Materials and supplies	**	** 109,198	* 36,092	45,010	* 33,703	572,832	293,325	* 18,079
Other costs	* 15,679	117,062	36,621	73,599	* 6,350	408,803	32,260	71,864
Inventory, end of year	0	91,893	* 10,483	28,056	* 10,417	246,380	97,521	* 75,546
Advertising expenses	**	** 23,219	9,848	6,545	* 7,222	19,501	9,138	9,529
Car and truck expenses	* 3	32,776	* 2,688	23,455	* 13,794	153,862	43,979	2,204
Commissions	**	** 24,923	* 1,744	* 3,001	**	** 15,640	11,678	* 26,856
Contract labor	**	** 57,400	* 8,370	73,471	* 262	121,616	51,972	* 10,454
Depletion	** 2,185	**	0	* 111	0	* 1,994	0	0
Depreciation	* 6,187	57,940	17,257	117,414	39,974	252,236	130,229	12,235
Employee benefit programs	0	6,428	* 1,443	4,617	* 385	13,215	10,976	* 2,133
Insurance	* 1,482	27,851	5,045	19,752	* 1,506	88,625	25,741	2,733
Legal and professional services	* 992	18,305	2,563	5,238	3,746	24,912	11,723	8,231
Meals deducted	* 22	12,429	1,934	1,243	* 189	19,367	4,039	3,232
Mortgage interest	**	** 6,080	**	** 3,717	**	** 23,242	* 944	* 1,176
Other interest paid on business indebtedness	* 663	2,771	* 1,555	3,210	* 317	20,196	7,920	* 1,906
Office expenses	* 835	21,051	2,345	9,975	* 2,326	35,825	21,998	3,361
Pension and profit-sharing plans	0	2,818	**	** 806	**	** 5,041	* 1,953	* 805
Rent paid on machinery and equipment	**	** 1,827	* 7,554	13,992	* 740	9,290	18,583	* 3,594
Rent paid on other business property	**	** 153,276	11,334	10,677	* 4,111	87,361	43,072	25,796
Repairs	* 756	16,535	3,379	29,239	* 3,792	59,721	35,992	9,231
Supplies	**	** 63,414	4,874	31,782	* 8,388	310,235	94,779	15,292
Salaries and wages	**	** 186,601	53,765	62,918	* 8,099	504,846	247,827	25,161
Taxes paid	469	25,912	6,677	15,955	4,043	101,540	30,498	7,150
Travel	* 59	15,946	4,450	8,057	* 1,569	17,571	3,807	10,448
Utilities	* 1,202	46,713	7,050	17,330	1,880	96,357	55,253	8,735
Other business expenses	18,100	118,116	15,214	51,820	7,116	316,319	223,423	45,048
Home office business deductions, total	0	5,905	**	** 1,487	0	* 9,509	* 2,321	* 951
<b>Net income less deficit [1]</b>	<b>92,880</b>	<b>383,135</b>	<b>92,319</b>	<b>109,691</b>	<b>30,879</b>	<b>539,836</b>	<b>343,910</b>	<b>121,880</b>
Net income [1]	99,248	507,348	120,641	132,976	52,888	766,170	463,649	130,190
Deficit	* 6,368	124,213	* 28,322	23,285	* 22,009	226,334	119,740	8,311
Qualified business deduction	35,750	89,481	96,656	29,536	16,571	153,646	91,819	28,744

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Manufacturing—continued				Wholesale trade (merchant wholesalers)			
	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>9,639</b>	<b>13,995</b>	<b>22,142</b>	<b>60,926</b>	<b>363,712</b>	<b>175,600</b>	<b>112,472</b>	<b>75,640</b>
<b>Business receipts, total [1]</b>	<b>799,333</b>	<b>2,035,395</b>	<b>1,888,381</b>	<b>6,942,285</b>	<b>63,933,685</b>	<b>30,712,247</b>	<b>24,906,853</b>	<b>8,314,585</b>
Income from sales and operations	789,501	2,032,820	1,880,462	6,814,962	63,550,540	30,584,980	24,692,313	8,273,247
Other business income (loss)	* 9,832	* 2,575	7,919	127,323	383,146	127,267	214,541	41,338
<b>Business deductions, total [1]</b>	<b>781,469</b>	<b>1,827,611</b>	<b>1,573,193</b>	<b>5,963,246</b>	<b>57,958,608</b>	<b>27,856,810</b>	<b>23,091,595</b>	<b>7,010,203</b>
Cost of sales and operations, total	371,828	996,580	633,514	3,105,407	42,060,060	19,775,624	17,420,430	4,864,005
Inventory, beginning of year	* 116,600	* 28,672	110,611	434,330	3,801,900	2,622,057	1,066,590	113,252
Cost of labor	* 41,066	* 112,851	45,785	277,722	373,588	286,171	80,526	6,891
Purchases	227,665	557,347	458,710	1,774,953	36,961,691	16,535,370	16,088,620	4,337,701
Materials and supplies	* 59,018	* 64,973	128,346	661,417	2,902,933	1,223,131	1,325,166	354,635
Other costs	* 7,238	265,224	21,935	468,497	3,668,300	2,091,592	1,401,372	175,336
Inventory, end of year	79,760	* 32,487	131,874	511,513	5,648,352	2,982,697	2,541,844	123,811
Advertising expenses	10,239	5,313	17,034	93,993	444,786	243,011	122,654	79,121
Car and truck expenses	28,983	198,320	45,417	189,772	1,397,131	624,923	494,489	277,719
Commissions	* 191	* 27,431	16,722	84,907	613,984	392,576	129,143	92,265
Contract labor	* 19,216	111,011	85,697	109,149	925,052	494,349	295,520	135,183
Depletion	0	0	* 8,400	0	5,059	4,549	** 510	**
Depreciation	35,462	82,816	59,967	261,880	1,055,854	596,374	345,282	114,198
Employee benefit programs	* 10,212	* 960	* 2,944	25,917	76,583	45,719	26,059	4,805
Insurance	9,016	23,233	26,882	53,405	356,044	183,019	132,328	40,698
Legal and professional services	26,324	8,664	11,403	56,562	312,358	139,111	138,072	35,175
Meals deducted	2,061	7,229	3,553	36,768	188,736	88,343	62,035	38,357
Mortgage interest	* 4,934	* 5,302	* 7,248	4,163	51,979	27,384	22,977	* 1,617
Other interest paid on business indebtedness	1,130	11,958	8,200	14,291	161,836	77,885	66,427	17,524
Office expenses	4,828	7,637	14,813	64,579	290,027	155,143	98,281	36,603
Pension and profit-sharing plans	* 1,360	**	** 1,358	3,038	50,485	17,784	31,945	757
Rent paid on machinery and equipment	* 3,161	15,192	* 2,285	18,854	226,288	82,992	106,468	36,828
Rent paid on other business property	30,849	8,693	107,204	163,731	950,462	464,402	421,364	64,697
Repairs	3,309	33,962	28,986	45,365	403,011	177,973	203,749	21,289
Supplies	54,479	23,447	118,131	214,890	1,152,400	685,338	289,981	177,082
Salaries and wages	85,895	81,613	196,823	564,062	1,966,465	933,962	830,122	202,381
Taxes paid	13,744	13,805	37,989	111,116	458,158	256,707	176,593	24,858
Travel	4,935	5,109	8,146	35,598	433,389	212,121	131,675	89,593
Utilities	23,359	25,390	31,588	100,755	582,512	286,105	224,833	71,574
Other business expenses	35,916	129,910	90,874	567,823	3,664,824	1,830,482	1,283,882	550,460
Home office business deductions, total	* 43	* 2,820	9,231	37,220	131,124	60,933	37,226	32,965
<b>Net income less deficit [1]</b>	<b>16,887</b>	<b>207,785</b>	<b>315,210</b>	<b>1,005,813</b>	<b>5,981,869</b>	<b>2,852,902</b>	<b>1,821,197</b>	<b>1,307,770</b>
Net income [1]	73,879	230,261	400,618	1,285,075	8,104,283	4,063,471	2,465,389	1,575,423
Deficit	56,992	22,476	85,408	279,262	2,122,414	1,210,570	644,192	267,653
Qualified business deduction	20,628	22,188	55,116	457,600	1,791,867	814,957	658,596	318,314

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**

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

Net income status, item	Retail trade							
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic stores and household appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>2,687,846</b>	<b>134,142</b>	<b>29,777</b>	<b>13,712</b>	<b>44,349</b>	<b>103,209</b>	<b>180,311</b>	<b>7,779</b>
<b>Business receipts, total [1]</b>	<b>222,760,103</b>	<b>47,395,099</b>	<b>4,761,091</b>	<b>3,539,255</b>	<b>9,387,773</b>	<b>26,905,098</b>	<b>8,929,836</b>	<b>14,789,373</b>
Income from sales and operations	220,111,358	46,636,373	4,726,089	3,535,197	9,356,732	26,461,721	8,730,989	14,582,259
Other business income (loss)	2,648,745	758,726	35,001	* 4,058	31,041	443,377	198,847	207,115
<b>Business deductions, total [1]</b>	<b>205,811,847</b>	<b>45,420,500</b>	<b>4,327,270</b>	<b>3,133,732</b>	<b>8,778,433</b>	<b>25,662,330</b>	<b>8,150,000</b>	<b>14,521,012</b>
Cost of sales and operations, total	134,618,737	36,236,588	2,651,656	2,046,689	6,011,032	18,203,807	4,717,874	12,060,566
Inventory, beginning of year	21,799,171	6,110,870	453,549	243,378	990,871	1,486,013	534,923	337,498
Cost of labor	2,146,225	532,790	** 296,002	**	248,824	149,093	52,426	12,326
Purchases	116,584,682	31,411,229	1,797,836	1,492,541	4,928,144	16,829,297	4,169,577	11,605,434
Materials and supplies	8,513,991	1,390,042	** 935,148	**	493,509	807,784	406,804	129,256
Other costs	8,397,468	2,734,589	79,261	* 66,021	160,593	558,639	158,128	339,754
Inventory, end of year	22,822,799	5,942,933	539,185	126,206	810,909	1,627,020	603,984	363,703
Advertising expenses	3,333,896	334,921	99,677	29,332	66,278	121,336	219,825	22,694
Car and truck expenses	5,746,169	615,585	81,152	77,192	217,078	298,867	247,535	20,192
Commissions	2,296,800	252,881	15,435	* 2,704	16,200	68,954	59,558	4,559
Contract labor	2,717,286	570,921	43,765	88,184	165,868	153,507	155,061	15,598
Depletion	14,418	6,686	** 1	**	* 83	**	** 1,568	* 66
Depreciation	3,715,999	620,293	80,853	46,353	264,083	330,264	103,174	213,976
Employee benefit programs	230,585	62,693	9,562	4,508	21,836	26,756	19,493	5,265
Insurance	1,458,924	283,790	46,053	32,669	90,417	167,297	52,440	69,229
Legal and professional services	1,190,221	152,435	23,775	57,850	41,558	88,046	59,749	32,914
Meals deducted	749,581	62,683	12,828	8,807	23,418	39,286	34,729	3,164
Mortgage interest	264,607	71,666	3,246	* 461	3,343	25,670	10,374	40,427
Other interest paid on business indebtedness	647,429	186,466	20,966	3,795	26,174	64,480	29,570	33,762
Office expenses	2,083,630	174,592	28,168	34,363	58,628	81,495	125,097	13,309
Pension and profit-sharing plans	95,904	18,288	* 4,783	* 568	4,992	9,955	4,369	4,828
Rent paid on machinery and equipment	703,674	69,842	7,492	* 76,869	42,403	90,176	35,659	21,790
Rent paid on other business property	5,779,508	693,100	219,654	97,944	215,829	737,551	302,002	160,167
Repairs	1,706,859	330,167	47,898	45,753	83,897	243,805	53,832	132,172
Supplies	5,601,220	509,401	124,289	21,143	212,105	449,173	253,808	47,555
Salaries and wages	9,071,316	1,529,821	208,193	182,154	528,368	2,047,526	528,933	692,652
Taxes paid	2,960,323	396,652	97,996	41,171	141,410	525,455	120,729	214,302
Travel	1,160,360	84,653	18,881	30,717	31,152	41,066	74,231	5,248
Utilities	3,849,411	385,482	99,801	42,095	118,906	530,086	150,759	158,307
Other business expenses	15,058,484	1,742,028	359,801	162,202	390,527	1,303,607	716,002	547,907
Home office business deductions, total	756,506	28,868	21,347	* 210	* 2,848	14,100	73,693	* 364
<b>Net income less deficit [1]</b>	<b>17,086,862</b>	<b>1,993,388</b>	<b>433,707</b>	<b>405,523</b>	<b>609,340</b>	<b>1,248,537</b>	<b>786,331</b>	<b>267,423</b>
Net income [1]	28,309,734	3,199,889	571,311	459,997	910,276	1,864,213	1,385,177	389,222
Deficit	11,222,872	1,206,501	137,604	54,473	300,937	615,676	598,845	121,799
Qualified business deduction	7,476,928	1,600,083	157,654	86,731	205,683	346,423	393,849	111,788

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Retail trade—continued					
	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Electronic shopping and mail-order houses	Nonstore retailers
	(48)	(49)	(50)	(51)	(52)	(53)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns</b>	<b>189,049</b>	<b>121,490</b>	<b>34,592</b>	<b>638,299</b>	<b>333,119</b>	<b>858,021</b>
<b>Business receipts, total [1]</b>	<b>13,884,341</b>	<b>9,996,686</b>	<b>4,472,118</b>	<b>36,790,024</b>	<b>17,667,656</b>	<b>24,241,752</b>
Income from sales and operations	13,815,167	9,939,058	4,447,468	36,316,277	17,594,505	23,969,521
Other business income (loss)	69,174	57,628	24,649	473,746	73,151	272,231
<b>Business deductions, total [1]</b>	<b>12,753,363</b>	<b>9,298,731</b>	<b>4,189,221</b>	<b>32,711,218</b>	<b>16,535,019</b>	<b>20,331,017</b>
Cost of sales and operations, total	7,097,265	5,957,345	2,983,327	18,464,490	9,058,322	9,129,775
Inventory, beginning of year	1,762,294	1,721,915	269,857	4,722,051	1,120,216	2,045,735
Cost of labor	140,337	109,950	* 62,919	380,346	60,719	100,493
Purchases	5,903,291	5,219,786	2,861,206	15,363,996	7,613,360	7,388,983
Materials and supplies	885,410	563,123	38,244	1,489,693	530,024	844,952
Other costs	289,799	270,853	123,653	1,715,821	902,509	997,846
Inventory, end of year	1,883,865	1,928,281	372,553	5,207,418	1,168,506	2,248,235
Advertising expenses	320,053	186,508	40,450	544,568	741,639	606,615
Car and truck expenses	272,770	182,608	45,554	1,381,418	445,836	1,860,383
Commissions	105,450	79,382	34,590	409,053	818,404	429,630
Contract labor	244,559	52,265	90,861	422,454	276,384	437,858
Depletion	* 44	**	** 5,518	** 335	**	* 118
Depreciation	130,694	259,840	84,420	700,156	154,497	727,395
Employee benefit programs	12,119	7,932	* 3,844	43,080	4,887	8,611
Insurance	71,120	75,359	24,348	302,545	42,542	201,113
Legal and professional services	119,759	61,850	12,920	252,328	115,761	171,276
Meals deducted	43,310	25,264	6,843	164,221	51,586	273,441
Mortgage interest	4,003	3,444	14,554	47,525	1,597	38,296
Other interest paid on business indebtedness	42,270	48,140	13,483	92,218	24,216	61,891
Office expenses	266,765	158,500	17,653	421,883	343,356	359,819
Pension and profit-sharing plans	2,930	582	0	23,398	* 948	20,265
Rent paid on machinery and equipment	70,491	19,385	31,189	164,467	29,115	44,796
Rent paid on other business property	830,552	318,491	123,801	1,486,055	243,327	351,034
Repairs	105,097	58,591	40,298	298,694	49,335	217,322
Supplies	525,108	211,628	30,331	1,092,848	903,211	1,220,620
Salaries and wages	542,182	447,613	130,800	1,538,231	159,442	535,401
Taxes paid	215,990	174,764	50,951	561,531	148,768	270,604
Travel	108,619	36,480	15,036	273,979	82,671	357,628
Utilities	283,830	179,317	55,945	840,695	265,999	738,190
Other business expenses	1,279,481	712,150	324,295	3,030,003	2,452,077	2,038,404
Home office business deductions, total	58,900	38,189	11,313	155,294	120,846	230,533
<b>Net income less deficit [1]</b>	<b>1,136,208</b>	<b>699,049</b>	<b>283,021</b>	<b>4,091,350</b>	<b>1,204,008</b>	<b>3,928,977</b>
Net income [1]	2,109,562	1,294,805	352,844	6,551,339	2,451,017	6,770,083
Deficit	973,355	595,755	69,823	2,459,988	1,247,009	2,841,106
Qualified business deduction	468,160	248,721	81,535	1,439,360	517,945	1,818,995

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing							
	Total	Air and rail transportation	Water transportation	Truck transportation	Taxi, limousine service, and ridesharing service	Other transit and ground transportation	Pipeline transportation	Scenic and sightseeing transportation
	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>3,671,901</b>	<b>20,870</b>	<b>5,584</b>	<b>813,975</b>	<b>1,121,324</b>	<b>131,754</b>	<b>* 1,281</b>	<b>12,237</b>
<b>Business receipts, total [1]</b>	<b>176,241,606</b>	<b>2,296,722</b>	<b>1,391,180</b>	<b>112,047,563</b>	<b>28,793,892</b>	<b>5,237,772</b>	<b>* 126,893</b>	<b>725,698</b>
Income from sales and operations	174,314,107	2,180,762	1,348,015	111,227,810	28,259,130	5,179,638	* 126,893	717,101
Other business income (loss)	1,927,500	115,960	43,165	819,754	534,762	58,135	0	8,597
<b>Business deductions, total [1]</b>	<b>151,469,383</b>	<b>2,649,685</b>	<b>1,462,617</b>	<b>96,141,028</b>	<b>24,510,621</b>	<b>4,467,617</b>	<b>* 96,815</b>	<b>896,307</b>
Cost of sales and operations, total	15,802,686	560,094	724,225	9,850,188	382,383	290,202	* 31,249	154,140
Inventory, beginning of year	339,304	20,057	* 9,416	94,686	* 14,279	* 54,036	0	**
Cost of labor	2,822,724	37,488	* 188,891	1,769,110	117,642	* 46,562	0	* 16,164
Purchases	4,376,045	139,147	* 3,694	3,019,721	74,083	** 47,286	**	* 75,442
Materials and supplies	1,062,919	70,333	17,026	525,147	118,908	** 18,630	**	27,312
Other costs	7,565,236	321,161	518,775	4,546,188	89,697	** 194,639	**	35,876
Inventory, end of year	363,542	28,092	* 13,576	104,664	* 32,227	* 39,701	0	**
Advertising expenses	454,976	13,331	1,262	153,510	86,668	** 50,008	**	1,922
Car and truck expenses	41,225,909	85,451	18,412	23,026,139	9,155,266	** 1,060,740	**	16,194
Commissions	3,933,160	99,081	2,166	1,604,584	1,907,585	** 103,403	**	3,168
Contract labor	14,421,877	130,896	7,458	12,360,366	185,895	** 448,752	**	6,429
Depletion	29,943	* 71	0	12,050	* 6,980	* 8,967	0	**
Depreciation	11,477,985	685,414	261,077	8,063,579	800,468	** 363,154	**	289,259
Employee benefit programs	186,260	7,211	36,612	103,269	* 9,741	** 9,317	**	* 446
Insurance	6,147,559	49,422	13,691	4,610,098	607,399	** 248,597	**	29,525
Legal and professional services	825,367	30,841	12,690	462,470	158,489	31,919	* 325	5,455
Meals deducted	3,729,517	19,000	2,279	2,980,307	411,572	64,167	* 1,941	3,593
Mortgage interest	256,439	9,410	6,521	144,599	45,430	** 21,006	**	9,370
Other interest paid on business indebtedness	704,442	34,488	27,061	502,270	29,541	** 19,655	**	30,718
Office expenses	873,981	13,836	4,278	480,678	132,692	36,806	* 1,032	7,948
Pension and profit-sharing plans	19,421	1,200	* 170	9,444	* 4,963	** 256	**	0
Rent paid on machinery and equipment	4,045,266	12,496	1,789	2,608,138	931,342	** 132,643	**	* 19,389
Rent paid on other business property	1,688,163	48,126	13,631	929,398	304,966	** 60,888	**	44,184
Repairs	9,518,333	136,913	40,040	7,824,691	714,954	214,105	* 3,333	33,449
Supplies	3,106,029	37,746	7,656	1,630,237	639,611	120,518	* 1,921	81,311
Salaries and wages	5,011,198	129,197	129,059	3,296,771	104,337	** 387,647	**	37,782
Taxes paid	1,822,095	33,580	17,760	1,265,460	210,263	83,157	* 1,201	10,409
Travel	1,929,008	37,595	8,839	1,407,254	185,324	** 87,185	**	10,453
Utilities	3,075,484	33,523	6,770	1,318,994	784,412	** 89,102	**	8,710
Other business expenses	20,855,342	437,660	117,576	11,308,795	6,662,645	579,070	* 7,383	92,400
Home office business deductions, total	328,945	3,102	* 1,595	187,738	47,695	4,785	0	**
<b>Net income less deficit [1]</b>	<b>24,873,893</b>	<b>-337,218</b>	<b>-68,859</b>	<b>15,928,957</b>	<b>4,313,164</b>	<b>771,157</b>	<b>* 30,078</b>	<b>-165,712</b>
Net income [1]	35,139,365	411,802	171,176	19,037,741	7,062,741	1,273,723	* 31,600	60,760
Deficit	10,265,472	749,021	240,036	3,108,783	2,749,578	502,567	* 1,522	226,472
Qualified business deduction	5,018,305	655,879	56,367	2,397,113	706,867	173,334	* 6,247	86,477

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Transportation and warehousing—continued			Information				
	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)	Motion picture and sound recording	Broadcasting (except internet) and tele-communications and internet service providers	Data processing, internet publishing and broadcasting, and web search portals
	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>88,721</b>	<b>1,458,044</b>	<b>18,110</b>	<b>481,912</b>	<b>39,430</b>	<b>213,463</b>	<b>62,536</b>	<b>166,484</b>
<b>Business receipts, total [1]</b>	<b>7,472,027</b>	<b>17,260,814</b>	<b>889,046</b>	<b>15,394,865</b>	<b>1,184,427</b>	<b>6,101,942</b>	<b>3,756,935</b>	<b>4,351,561</b>
Income from sales and operations	7,282,195	17,106,869	885,695	15,039,315	1,163,364	5,913,656	3,699,159	4,263,136
Other business income (loss)	189,832	153,944	3,351	355,550	21,064	188,286	57,776	88,425
<b>Business deductions, total [1]</b>	<b>6,735,973</b>	<b>13,648,249</b>	<b>860,472</b>	<b>11,357,019</b>	<b>874,571</b>	<b>4,651,718</b>	<b>3,105,239</b>	<b>2,725,490</b>
Cost of sales and operations, total	2,544,469	985,585	280,151	2,198,606	116,298	778,148	859,369	444,790
Inventory, beginning of year	** 86,179	* 28,396	* 32,256	72,276	5,806	11,802	* 19,607	35,061
Cost of labor	477,424	158,620	* 10,823	315,047	* 13,948	222,665	46,377	32,057
Purchases	471,572	416,585	128,516	841,437	34,209	41,313	508,165	257,750
Materials and supplies	162,571	116,539	* 6,453	312,984	12,221	40,601	242,833	17,329
Other costs	1,411,475	278,034	169,391	721,968	56,810	471,654	62,184	131,320
Inventory, end of year	** 65,405	* 12,589	* 67,287	65,107	6,696	9,888	* 19,797	28,726
Advertising expenses	75,443	71,965	866	423,707	18,665	133,707	146,440	124,895
Car and truck expenses	632,628	7,166,286	64,794	738,316	74,422	278,161	271,528	114,205
Commissions	47,270	162,684	3,217	200,933	23,918	65,779	25,102	86,134
Contract labor	518,432	714,125	49,523	994,963	126,524	357,151	260,275	251,014
Depletion	** 142	* 1,732	0	* 6	** 6	**	**	**
Depreciation	423,482	508,388	83,164	727,332	30,099	309,228	237,823	150,183
Employee benefit programs	10,108	5,120	4,437	32,003	4,730	5,095	5,867	16,311
Insurance	257,202	312,953	18,673	146,463	8,331	42,589	77,724	17,819
Legal and professional services	44,833	74,099	4,246	293,665	29,419	101,286	60,650	102,309
Meals deducted	49,926	193,483	3,247	157,495	13,321	91,990	19,707	32,477
Mortgage interest	12,835	5,199	2,068	7,296	* 1,630	1,188	* 2,151	* 2,327
Other interest paid on business indebtedness	26,487	32,574	1,648	191,945	1,438	158,905	16,448	15,154
Office expenses	52,216	139,212	5,283	240,096	34,860	108,426	41,986	54,824
Pension and profit-sharing plans	1,366	* 1,171	* 850	16,774	* 106	11,065	* 477	5,126
Rent paid on machinery and equipment	44,606	286,639	8,224	202,306	6,486	84,391	91,013	20,416
Rent paid on other business property	117,446	119,693	49,831	359,569	37,463	239,100	40,597	42,409
Repairs	251,226	277,795	21,827	81,081	3,864	26,408	22,878	27,932
Supplies	193,682	374,601	18,746	490,499	111,744	177,766	45,066	155,923
Salaries and wages	432,060	417,070	77,275	720,715	49,975	214,557	211,783	244,400
Taxes paid	100,891	84,219	15,155	135,482	20,000	54,613	34,652	26,216
Travel	76,311	100,993	15,056	325,404	9,559	172,752	58,053	85,040
Utilities	112,887	696,556	24,530	398,314	37,761	173,311	71,489	115,754
Other business expenses	693,561	855,615	100,637	2,047,593	84,758	955,455	474,075	533,304
Home office business deductions, total	** 16,517	60,489	* 7,025	223,163	29,197	107,352	30,087	56,528
<b>Net income less deficit [1]</b>	<b>727,448</b>	<b>3,646,386</b>	<b>28,493</b>	<b>4,165,066</b>	<b>311,343</b>	<b>1,571,719</b>	<b>651,972</b>	<b>1,630,032</b>
Net income [1]	1,153,222	5,762,276	174,324	6,089,156	378,256	2,560,612	964,656	2,185,632
Deficit	425,774	2,115,889	145,831	1,924,090	66,913	988,893	312,683	555,600
Qualified business deduction	237,277	645,357	53,388	1,193,250	93,173	505,483	176,942	417,651

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**

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

Net income status, item	Finance and insurance							
	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments					Other financial investment activities (investment advice)
			Total	Investment bankers and securities dealers	Securities brokers	Commodity contracts brokers and dealers	Securities and commodity exchanges	
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>718,896</b>	<b>40,366</b>	<b>234,090</b>	<b>7,841</b>	<b>10,972</b>	<b>27,368</b>	<b>4,029</b>	<b>183,879</b>
<b>Business receipts, total [1]</b>	<b>122,980,785</b>	<b>4,176,335</b>	<b>80,737,761</b>	<b>8,366,051</b>	<b>7,099,281</b>	<b>1,981,307</b>	<b>1,095,936</b>	<b>62,195,185</b>
Income from sales and operations	119,511,284	4,107,349	78,397,991	8,283,679	6,751,751	1,602,312	1,038,773	60,721,476
Other business income (loss)	3,469,501	68,986	2,339,769	82,372	347,530	378,995	* 57,163	1,473,709
<b>Business deductions, total [1]</b>	<b>95,717,633</b>	<b>2,945,527</b>	<b>68,271,373</b>	<b>7,648,928</b>	<b>5,987,188</b>	<b>1,962,539</b>	<b>1,118,935</b>	<b>51,553,782</b>
Cost of sales and operations, total	44,383,238	529,337	41,361,830	6,267,168	4,074,642	1,340,640	1,020,612	28,658,768
Inventory, beginning of year	6,263,664	116,648	6,022,778	* 39,800	* 91,381	** 69,333	**	5,822,263
Cost of labor	287,955	* 3,079	75,209	* 8,302	* 2,034	* 2,771	0	62,102
Purchases	22,667,108	197,670	22,189,408	4,833,273	2,172,191	738,101	* 826,656	13,619,187
Materials and supplies	460,775	* 62,413	273,686	* 214,989	* 6	** 8,744	**	49,947
Other costs	15,395,861	261,890	13,298,138	1,224,514	1,833,307	544,275	* 194,009	9,502,033
Inventory, end of year	692,124	112,363	497,390	* 53,710	* 24,277	** 22,638	**	396,765
Advertising expenses	1,302,405	140,846	361,798	9,193	13,945	8,195	* 450	330,015
Car and truck expenses	2,495,469	186,594	481,146	16,696	28,148	17,292	2,696	416,313
Commissions	4,753,747	275,394	1,840,479	158,592	325,457	** 3,703	**	1,352,728
Contract labor	2,589,047	238,088	1,490,882	119,504	129,364	37,703	* 2,046	1,202,265
Depletion	5,086	** 3	5,065	* 198	* 1,920	** 217	**	2,729
Depreciation	1,774,839	82,989	915,849	67,217	17,311	117,317	1,192	712,813
Employee benefit programs	207,370	** 6,893	104,627	2,274	2,853	* 672	* 1,284	97,544
Insurance	777,114	18,510	232,704	12,101	37,015	4,289	* 212	179,088
Legal and professional services	1,299,788	68,491	809,489	22,182	30,417	18,287	2,123	736,480
Meals deducted	673,027	37,560	243,021	11,885	10,301	4,793	292	215,750
Mortgage interest	105,766	3,676	24,908	* 1,653	* 285	** 309	**	22,662
Other interest paid on business indebtedness	911,619	53,386	685,783	8,422	9,466	4,677	14,564	648,654
Office expenses	1,176,643	73,660	420,508	15,623	22,324	26,442	1,419	354,701
Pension and profit-sharing plans	173,611	11,040	91,814	7,459	7,421	* 357	0	76,577
Rent paid on machinery and equipment	312,292	32,134	97,644	1,487	5,371	** 1,980	**	88,806
Rent paid on other business property	1,709,078	49,356	782,499	38,302	33,589	5,691	* 1,555	703,362
Repairs	351,480	18,560	140,010	5,326	4,092	13,002	* 277	117,312
Supplies	642,709	117,166	198,840	7,011	2,346	12,523	* 88	176,872
Salaries and wages	5,740,281	244,423	2,894,028	112,969	82,317	122,348	* 7,126	2,569,268
Taxes paid	828,551	27,878	340,794	13,468	12,527	7,569	493	306,737
Travel	841,348	49,699	357,745	28,263	16,382	15,297	591	297,211
Utilities	1,398,749	61,703	419,483	20,414	34,931	10,038	4,352	349,748
Other business expenses	20,721,938	553,470	13,775,892	692,814	1,075,159	186,547	56,413	11,764,959
Home office business deductions, total	542,439	** 68,451	194,536	8,708	9,604	3,155	645	172,423
<b>Net income less deficit [1]</b>	<b>27,483,336</b>	<b>1,213,819</b>	<b>12,704,442</b>	<b>717,292</b>	<b>1,113,438</b>	<b>18,341</b>	<b>-22,999</b>	<b>10,878,370</b>
Net income [1]	32,860,244	1,560,607	16,375,650	845,671	1,198,358	294,933	47,446	13,989,243
Deficit	5,376,908	346,788	3,671,208	128,379	84,920	276,592	70,445	3,110,872
Qualified business deduction	5,852,114	433,060	2,180,337	57,329	114,340	52,591	18,363	1,937,714

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Finance and insurance—continued				Real estate and rental and leasing		
	Insurance agents, brokers, and related activities			Funds, trusts, and other financial vehicles	Total	Real estate	
	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles			Total	Lessors of real estate (including miniwarehouses and self storage)
(78)	(79)	(80)	(81)	(82)	(83)	(84)	
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns</b>	<b>433,037</b>	<b>331,108</b>	<b>101,929</b>	<b>11,404</b>	<b>1,499,713</b>	<b>1,415,352</b>	<b>63,579</b>
<b>Business receipts, total [1]</b>	<b>37,440,024</b>	<b>30,035,669</b>	<b>7,404,355</b>	<b>626,665</b>	<b>127,113,590</b>	<b>119,453,905</b>	<b>4,153,649</b>
Income from sales and operations	36,405,443	29,183,163	7,222,280	600,500	124,781,425	117,299,250	4,077,415
Other business income (loss)	1,034,581	852,506	182,075	* 26,165	2,332,165	2,154,655	76,234
<b>Business deductions, total [1]</b>	<b>23,914,232</b>	<b>19,237,164</b>	<b>4,677,068</b>	<b>586,502</b>	<b>81,039,447</b>	<b>72,892,124</b>	<b>3,742,219</b>
Cost of sales and operations, total	2,370,123	1,748,482	621,641	* 121,949	20,961,005	18,533,488	509,296
Inventory, beginning of year	76,643	69,086	7,557	* 47,595	2,913,907	2,608,230	78,804
Cost of labor	209,667	45,494	164,174	0	748,348	697,315	65,643
Purchases	175,975	65,168	110,807	* 104,055	8,356,567	7,124,499	273,693
Materials and supplies	124,676	93,386	31,290	0	2,010,593	1,861,763	91,895
Other costs	1,833,371	1,515,812	317,560	* 2,461	10,267,490	9,242,284	121,966
Inventory, end of year	50,210	* 40,463	9,747	* 32,162	3,335,899	3,000,603	122,705
Advertising expenses	788,361	686,740	101,621	11,400	3,146,484	3,066,003	26,374
Car and truck expenses	1,809,278	1,426,079	383,200	18,451	6,467,294	6,136,169	135,279
Commissions	2,609,144	2,047,146	561,998	* 28,730	5,446,864	5,367,514	185,687
Contract labor	853,955	659,375	194,579	* 6,122	3,467,853	3,172,498	99,120
Depletion	* 19	* 11	* 7	**	7,979	6,858	* 327
Depreciation	726,103	478,492	247,611	49,898	6,169,473	3,641,851	580,137
Employee benefit programs	95,851	75,904	19,947	**	204,308	188,784	6,316
Insurance	518,754	448,248	70,506	7,145	959,403	821,946	91,865
Legal and professional services	393,926	311,994	81,932	27,882	1,675,277	1,575,019	82,372
Meals deducted	391,458	305,625	85,834	987	1,121,410	1,092,507	23,709
Mortgage interest	76,686	69,628	7,058	* 495	629,730	589,846	222,887
Other interest paid on business indebtedness	172,385	154,789	17,596	* 65	627,582	476,593	25,560
Office expenses	673,617	502,991	170,626	8,858	1,636,049	1,575,092	29,813
Pension and profit-sharing plans	70,757	63,911	6,846	**	61,042	58,077	2,690
Rent paid on machinery and equipment	144,785	120,223	24,562	* 37,730	513,573	430,380	33,125
Rent paid on other business property	873,724	780,024	93,700	* 3,499	1,907,949	1,748,991	134,097
Repairs	190,932	163,741	27,191	* 1,978	1,867,068	1,611,466	335,168
Supplies	323,892	253,579	70,313	* 2,812	1,714,815	1,534,643	102,773
Salaries and wages	2,530,249	2,203,585	326,664	* 71,582	3,413,147	3,075,929	119,926
Taxes paid	457,053	333,934	123,119	2,826	1,279,033	1,191,094	206,674
Travel	420,733	300,492	120,241	13,171	1,063,500	997,922	43,523
Utilities	890,504	742,445	148,059	27,059	2,419,578	2,336,640	175,383
Other business expenses	6,252,492	5,161,871	1,090,621	140,083	13,241,417	12,633,122	551,283
Home office business deductions, total	279,453	197,858	81,595	**	1,033,864	1,025,949	18,835
<b>Net income less deficit [1]</b>	<b>13,524,911</b>	<b>10,797,579</b>	<b>2,727,332</b>	<b>40,164</b>	<b>46,166,201</b>	<b>46,609,711</b>	<b>418,237</b>
Net income [1]	14,820,197	11,716,193	3,104,004	103,790	54,483,695	53,415,047	1,222,077
Deficit	1,295,286	918,615	376,671	63,626	8,317,494	6,805,337	803,840
Qualified business deduction	3,193,665	2,229,774	963,891	45,052	11,173,663	10,163,758	406,441

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Real estate and rental and leasing—continued							
	Real estate—continued		Rental and leasing services					
	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	Home health equipment rental
(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>1,079,609</b>	<b>272,163</b>	<b>82,265</b>	<b>31,106</b>	<b>2,959</b>	**	<b>0</b>	<b>**</b>
<b>Business receipts, total [1]</b>	<b>83,553,646</b>	<b>31,746,610</b>	<b>7,626,463</b>	<b>1,468,715</b>	<b>** 109,900</b>	**	<b>0</b>	<b>**</b>
Income from sales and operations	82,200,257	31,021,579	7,448,971	1,457,568	** 109,856	**	0	**
Other business income (loss)	1,353,389	725,031	177,492	11,147	** 44	**	0	0
<b>Business deductions, total [1]</b>	<b>45,191,328</b>	<b>23,958,576</b>	<b>8,100,490</b>	<b>1,447,354</b>	<b>** 118,382</b>	**	<b>0</b>	<b>**</b>
Cost of sales and operations, total	6,178,111	11,846,080	** 2,427,518	320,030	** 25,819	**	0	0
Inventory, beginning of year	431,957	2,097,470	305,676	90,590	** 10,607	0	0	**
Cost of labor	374,943	256,728	** 51,033	* 1,709	0	0	0	0
Purchases	1,656,056	5,194,750	** 1,232,067	276,568	** 31,017	**	0	0
Materials and supplies	501,400	1,268,468	148,830	* 4,597	** 125	0	0	**
Other costs	3,832,667	5,287,651	** 1,025,206	41,861	** 286	0	0	**
Inventory, end of year	618,911	2,258,986	335,296	95,295	** 16,216	0	0	**
Advertising expenses	2,520,144	519,485	79,920	17,976	** 551	0	0	**
Car and truck expenses	4,941,437	1,059,453	** 331,126	99,235	** 30,613	0	0	**
Commissions	4,471,847	709,980	** 79,350	32,585	0	0	0	0
Contract labor	2,316,829	756,549	293,099	25,709	** 198	0	0	**
Depletion	3,104	3,427	1,122	* 29	0	0	0	0
Depreciation	2,081,303	980,411	2,525,377	532,738	** 31,981	0	0	**
Employee benefit programs	139,478	42,990	** 15,524	2,306	** 396	0	0	**
Insurance	532,082	197,998	135,743	20,718	** 412	0	0	**
Legal and professional services	1,064,969	427,677	93,631	18,118	** 117	0	0	**
Meals deducted	885,031	183,768	** 28,903	8,206	** 30	0	0	**
Mortgage interest	187,753	179,206	39,884	5,392	** 134	0	0	**
Other interest paid on business indebtedness	207,356	243,678	** 150,989	36,560	* 1,156	0	0	0
Office expenses	1,244,601	300,678	50,892	9,591	* 615	0	0	0
Pension and profit-sharing plans	41,899	13,488	2,965	* 1,528	0	0	0	0
Rent paid on machinery and equipment	291,890	105,365	83,193	11,588	0	0	0	0
Rent paid on other business property	1,187,213	427,680	157,564	33,646	** 1,372	0	0	**
Repairs	786,092	490,206	254,830	31,794	** 255	0	0	**
Supplies	1,086,159	345,711	176,963	25,143	** 3,810	0	0	**
Salaries and wages	1,962,287	993,715	** 337,219	44,311	** 1,881	0	0	**
Taxes paid	658,441	325,978	87,323	16,167	** 1,165	**	0	0
Travel	708,463	245,936	64,009	10,925	** 114	0	0	**
Utilities	1,694,706	466,551	79,062	19,644	** 3,564	0	0	**
Other business expenses	9,145,097	2,936,742	605,493	121,989	** 12,649	0	0	**
Home office business deductions, total	851,288	155,826	** 7,915	* 1,426	** 1,551	0	0	**
<b>Net income less deficit [1]</b>	<b>38,384,074</b>	<b>7,807,399</b>	<b>-429,899</b>	<b>21,659</b>	<b>** -8,483</b>	**	<b>0</b>	<b>**</b>
Net income [1]	41,884,659	10,308,311	1,063,956	345,602	* 6,260	0	0	0
Deficit	3,500,585	2,500,912	1,493,855	323,942	** 14,742	**	0	**
Qualified business deduction	7,228,826	2,528,491	1,001,712	282,734	** 1,452	**	0	**

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Real estate and rental and leasing—continued					Professional, scientific, and technical services		
	Rental and leasing services—continued				Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Offices of certified public accountants
	Recreational goods rental	All other consumer goods rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing				
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>5,381</b>	<b>16,504</b>	<b>7,809</b>	<b>18,507</b>	<b>2,096</b>	<b>3,680,180</b>	<b>313,646</b>	<b>30,248</b>
<b>Business receipts, total [1]</b>	<b>294,082</b>	<b>1,141,391</b>	<b>547,184</b>	<b>4,065,191</b>	<b>33,222</b>	<b>227,310,962</b>	<b>39,579,912</b>	<b>4,154,591</b>
Income from sales and operations	293,895	1,121,841	545,801	3,920,010	33,203	223,535,704	39,120,228	4,071,466
Other business income (loss)	* 187	19,550	* 1,383	145,181	* 19	3,775,259	459,684	83,125
<b>Business deductions, total [1]</b>	<b>352,858</b>	<b>1,188,414</b>	<b>574,689</b>	<b>4,418,793</b>	<b>46,833</b>	<b>128,288,544</b>	<b>21,446,109</b>	<b>2,225,475</b>
Cost of sales and operations, total	* 193,307	370,254	148,155	** 1,369,953	**	26,988,629	2,451,685	12,599
Inventory, beginning of year	0	* 13,921	* 35,174	155,384	0	989,484	32,323	**
Cost of labor	**	** 9,090	* 6,684	** 33,551	**	3,292,501	83,651	0
Purchases	**	** 28,531	120,029	** 775,923	**	11,914,826	98,076	* 1,820
Materials and supplies	* 69	* 4,787	* 23,184	116,068	0	3,033,654	75,996	0
Other costs	* 193,229	333,043	* 2,679	** 454,108	**	8,963,880	2,196,190	* 10,780
Inventory, end of year	0	* 19,107	* 39,596	165,082	0	1,205,716	34,550	**
Advertising expenses	3,050	20,028	15,983	22,331	* 562	3,538,241	780,304	19,574
Car and truck expenses	* 11,393	88,554	26,146	** 75,185	**	7,378,099	865,411	63,383
Commissions	* 184	4,507	* 7,097	** 34,977	**	1,983,942	189,580	88,678
Contract labor	* 316	52,150	* 87,597	127,127	* 2,256	9,555,174	922,044	76,223
Depletion	0	0	0	* 1,093	0	16,984	739	**
Depreciation	64,304	225,032	79,923	1,591,398	* 2,245	5,207,939	410,412	49,372
Employee benefit programs	0	1,679	* 1,696	** 9,447	**	697,263	203,664	20,285
Insurance	1,407	14,157	8,015	91,034	* 1,714	1,913,471	554,100	50,499
Legal and professional services	1,129	23,067	6,869	44,331	* 6,627	4,121,535	986,179	48,744
Meals deducted	* 1,074	6,636	2,214	** 10,742	**	1,782,890	211,191	30,518
Mortgage interest	* 88	11,364	* 8,812	14,094	0	284,775	40,160	9,341
Other interest paid on business indebtedness	* 3,366	10,629	2,188	** 97,090	**	632,180	136,587	12,057
Office expenses	* 346	21,611	3,666	15,063	* 10,066	3,901,125	915,801	123,177
Pension and profit-sharing plans	0	0	* 117	1,320	0	385,845	101,306	19,676
Rent paid on machinery and equipment	* 514	5,313	25,088	40,690	0	979,042	126,734	21,023
Rent paid on other business property	* 3,492	45,713	19,774	53,566	* 1,394	4,802,458	1,518,756	142,278
Repairs	12,598	27,989	20,440	161,754	* 772	1,182,325	186,063	26,156
Supplies	26,370	67,156	17,994	36,490	* 3,210	4,526,257	327,572	29,844
Salaries and wages	* 601	57,112	21,814	** 211,500	**	14,445,609	4,080,170	709,367
Taxes paid	2,208	12,284	7,370	48,129	* 617	2,394,544	524,438	86,739
Travel	* 1,213	6,341	7,006	38,410	* 1,569	3,598,051	275,858	20,461
Utilities	3,754	16,380	16,257	19,463	* 3,877	4,740,957	797,814	89,518
Other business expenses	22,144	98,113	38,280	312,318	* 2,803	20,077,576	4,592,651	439,107
Home office business deductions, total	0	* 2,343	* 2,187	** 408	**	3,153,629	246,890	36,745
<b>Net income less deficit [1]</b>	<b>-58,172</b>	<b>-42,236</b>	<b>-27,498</b>	<b>-315,170</b>	<b>-13,611</b>	<b>99,113,793</b>	<b>18,135,151</b>	<b>1,929,098</b>
Net income [1]	* 21,083	170,052	42,378	478,583	4,691	110,756,388	19,093,405	1,942,412
Deficit	79,255	212,288	69,876	793,752	* 18,302	11,642,595	958,254	13,315
Qualified business deduction	10,573	91,721	16,025	599,208	8,192	16,398,519	2,152,910	306,072

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services—continued						
	Other accounting services	Architectural, engineering, and related services					
		Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical) services	Testing laboratories
	(101)	(102)	(103)	(104)	(105)	(106)	(107)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns</b>	<b>320,671</b>	<b>286,025</b>	<b>132,921</b>	<b>82,764</b>	<b>53,797</b>	<b>9,581</b>	<b>6,962</b>
<b>Business receipts, total [1]</b>	<b>11,169,859</b>	<b>18,611,029</b>	<b>8,199,808</b>	<b>6,853,587</b>	<b>2,329,733</b>	<b>606,319</b>	<b>621,583</b>
Income from sales and operations	10,923,094	18,293,780	8,130,936	6,642,591	2,292,479	606,198	621,578
Other business income (loss)	246,766	317,249	68,872	210,996	* 37,254	* 121	* 5
<b>Business deductions, total [1]</b>	<b>6,441,880</b>	<b>12,184,643</b>	<b>6,078,147</b>	<b>3,965,269</b>	<b>1,311,558</b>	<b>336,096</b>	<b>493,572</b>
Cost of sales and operations, total	479,642	2,924,007	1,544,671	1,144,510	67,783	* 28,931	* 138,113
Inventory, beginning of year	** 14,969	53,339	23,832	* 29,507	0	0	0
Cost of labor	342,603	460,954	280,358	171,910	** 8,686	**	**
Purchases	31,358	1,153,154	458,433	658,568	** 36,153	**	**
Materials and supplies	64,549	674,324	454,877	162,785	** 23,426	**	* 33,236
Other costs	34,214	652,632	367,920	151,386	** 133,325	**	**
Inventory, end of year	** 8,052	70,395	* 40,749	* 29,646	0	0	0
Advertising expenses	137,131	145,790	84,517	40,449	16,971	2,600	* 1,253
Car and truck expenses	423,689	962,153	476,556	271,693	156,556	26,148	31,199
Commissions	101,324	116,838	104,911	2,288	** 9,639	**	0
Contract labor	440,324	939,349	472,579	333,980	99,256	* 29,566	* 3,968
Depletion	** 123	* 105	0	* 91	** 14	**	0
Depreciation	303,775	706,235	313,197	172,211	175,390	* 26,065	* 19,372
Employee benefit programs	31,844	79,408	35,492	28,442	** 15,474	**	**
Insurance	98,909	312,532	186,808	82,815	30,856	8,721	* 3,332
Legal and professional services	196,268	266,667	151,011	79,800	26,960	4,674	4,221
Meals deducted	104,113	141,723	53,066	63,676	15,341	* 2,734	6,907
Mortgage interest	17,877	43,607	9,124	33,795	** 688	**	0
Other interest paid on business indebtedness	42,231	42,967	19,315	16,008	* 2,245	* 683	* 4,716
Office expenses	314,264	243,613	97,654	81,125	44,129	9,926	10,778
Pension and profit-sharing plans	14,969	42,527	11,516	28,754	** 2,257	**	**
Rent paid on machinery and equipment	69,055	114,504	83,335	22,485	* 8,387	* 255	* 42
Rent paid on other business property	376,851	327,584	207,566	87,658	10,995	* 3,691	* 17,675
Repairs	73,167	176,404	120,413	34,386	9,516	* 4,249	* 7,841
Supplies	191,100	440,762	248,030	124,435	49,299	12,768	6,230
Salaries and wages	915,436	1,652,984	756,478	506,977	224,185	* 76,000	* 89,344
Taxes paid	158,111	264,710	131,098	81,543	27,733	7,894	* 16,443
Travel	104,567	224,349	85,651	104,577	19,499	* 8,699	* 5,923
Utilities	357,875	393,501	193,001	104,080	67,572	19,838	9,010
Other business expenses	1,309,505	1,381,853	577,947	448,959	202,417	50,794	101,737
Home office business deductions, total	179,839	240,471	114,211	70,534	45,741	5,918	* 4,067
<b>Net income less deficit [1]</b>	<b>4,729,555</b>	<b>6,433,831</b>	<b>2,121,853</b>	<b>2,889,415</b>	<b>1,024,330</b>	<b>270,222</b>	<b>128,011</b>
Net income [1]	5,299,260	7,537,019	2,692,503	3,275,435	1,159,300	272,742	137,040
Deficit	569,705	1,103,188	570,650	386,020	134,970	* 2,520	* 9,029
Qualified business deduction	1,026,565	1,165,229	410,354	527,767	153,967	46,972	26,169

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Professional, scientific, and technical services—continued							
	Specialized design services	Computer systems design services	Other professional, scientific, and technical services					
			Total	Management, scientific, and technical consulting services	Scientific research and development services	Advertising and related services	Market research and public opinion polling	Other miscellaneous services
	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>287,701</b>	<b>315,741</b>	<b>2,126,147</b>	<b>1,092,076</b>	<b>63,494</b>	<b>140,399</b>	<b>31,660</b>	<b>798,517</b>
<b>Business receipts, total [1]</b>	<b>11,846,074</b>	<b>17,563,162</b>	<b>124,386,335</b>	<b>66,257,806</b>	<b>2,084,221</b>	<b>10,389,569</b>	<b>877,663</b>	<b>44,777,077</b>
Income from sales and operations	11,703,750	17,371,864	122,051,522	64,896,460	2,071,484	10,306,775	875,019	43,901,784
Other business income (loss)	142,324	191,299	2,334,813	1,361,346	12,737	82,793	2,644	875,293
<b>Business deductions, total [1]</b>	<b>8,035,898</b>	<b>10,099,032</b>	<b>67,855,507</b>	<b>30,421,080</b>	<b>1,104,075</b>	<b>7,426,832</b>	<b>420,847</b>	<b>28,482,673</b>
Cost of sales and operations, total	3,415,717	2,622,903	15,082,076	4,988,697	67,448	2,806,109	83,473	7,136,349
Inventory, beginning of year	198,913	46,680	643,260	242,244	* 37,315	** 70,235	**	293,466
Cost of labor	138,215	266,074	2,001,004	1,024,948	* 10,103	** 292,523	**	673,430
Purchases	2,155,265	1,058,178	7,416,974	2,095,490	* 30,601	1,443,306	* 6,654	3,840,923
Materials and supplies	710,543	145,752	1,362,491	409,858	13,084	** 273,506	**	666,043
Other costs	441,321	1,131,003	4,497,739	1,539,561	17,072	847,379	* 74,774	2,018,953
Inventory, end of year	228,541	24,785	839,392	323,406	* 40,726	** 118,794	**	356,466
Advertising expenses	152,133	280,699	2,022,611	890,676	11,484	363,004	2,546	754,900
Car and truck expenses	391,144	491,197	4,181,121	2,085,058	71,749	267,475	58,368	1,698,471
Commissions	55,275	173,687	1,258,559	555,373	* 27,415	174,979	* 1,206	499,586
Contract labor	351,196	1,277,359	5,548,679	2,965,430	176,799	568,385	45,312	1,792,754
Depletion	** 770	**	15,247	6,617	0	* 911	0	7,718
Depreciation	314,770	362,785	3,060,590	1,414,624	43,799	254,589	6,485	1,341,093
Employee benefit programs	6,258	58,311	297,492	141,952	5,682	24,440	* 4,648	120,770
Insurance	62,416	83,551	751,464	333,255	11,779	56,400	7,062	342,968
Legal and professional services	113,837	401,814	2,108,026	1,205,425	39,516	224,604	6,880	631,601
Meals deducted	74,840	119,227	1,101,277	609,767	12,897	94,328	6,337	377,949
Mortgage interest	7,891	20,058	145,842	68,443	* 556	** 3,587	**	73,256
Other interest paid on business indebtedness	22,755	33,938	341,647	172,222	3,133	41,633	435	124,224
Office expenses	222,967	243,686	1,837,618	904,739	25,242	126,410	14,218	767,009
Pension and profit-sharing plans	16,256	22,967	168,144	108,352	4,287	7,654	0	47,851
Rent paid on machinery and equipment	64,583	74,914	508,229	252,120	7,638	24,928	8,277	215,267
Rent paid on other business property	328,820	234,497	1,873,672	870,012	36,250	126,621	10,925	829,864
Repairs	63,023	45,826	611,686	258,289	9,139	45,262	3,810	295,186
Supplies	516,581	318,050	2,702,347	1,030,603	57,583	202,524	10,006	1,401,632
Salaries and wages	254,057	971,174	5,862,421	2,491,358	86,125	542,973	29,191	2,712,774
Taxes paid	96,374	156,054	1,108,118	484,032	18,978	106,401	4,432	494,276
Travel	131,416	289,113	2,552,286	1,618,776	44,790	136,445	8,162	744,114
Utilities	292,500	341,224	2,468,525	1,272,907	33,339	211,760	9,346	941,172
Other business expenses	787,691	1,250,169	10,316,599	4,640,082	236,024	883,992	83,536	4,472,965
Home office business deductions, total	292,637	225,819	1,931,228	1,052,268	72,424	131,472	16,139	658,925
<b>Net income less deficit [1]</b>	<b>3,807,870</b>	<b>7,503,771</b>	<b>56,574,518</b>	<b>35,862,088</b>	<b>980,473</b>	<b>2,962,642</b>	<b>456,816</b>	<b>16,312,500</b>
Net income [1]	4,693,953	8,413,343	63,776,996	39,887,334	1,107,528	3,511,763	494,362	18,776,009
Deficit	886,083	909,573	7,202,478	4,025,246	127,055	549,121	37,546	2,463,509
Qualified business deduction	1,032,855	1,201,733	9,513,156	5,409,814	164,308	648,577	76,108	3,214,349

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Administrative and support and waste management and remediation services				Educational services	Health care and social assistance		
	Total	Management of companies and enterprises	Administrative and support services	Waste management and remediation services	Total	Total	Ambulatory health care services	
							Total	Offices of physicians (except mental health specialists)
	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>								
<b>Number of returns</b>	<b>2,775,909</b>	<b>9,663</b>	<b>2,741,670</b>	<b>24,577</b>	<b>829,879</b>	<b>2,190,047</b>	<b>1,314,471</b>	<b>188,225</b>
<b>Business receipts, total [1]</b>	<b>100,198,349</b>	<b>1,016,420</b>	<b>95,310,787</b>	<b>3,871,143</b>	<b>14,870,686</b>	<b>129,104,086</b>	<b>99,705,277</b>	<b>29,036,013</b>
Income from sales and operations	98,645,575	981,435	93,838,402	3,825,738	14,775,337	126,835,671	98,091,467	28,221,194
Other business income (loss)	1,552,774	34,985	1,472,384	45,405	95,348	2,268,415	1,613,810	814,820
<b>Business deductions, total [1]</b>	<b>73,776,170</b>	<b>922,105</b>	<b>69,331,198</b>	<b>3,522,867</b>	<b>10,357,537</b>	<b>81,551,484</b>	<b>61,791,226</b>	<b>15,821,567</b>
Cost of sales and operations, total	15,074,730	424,918	13,184,180	1,465,632	848,288	5,729,672	4,972,246	1,297,134
Inventory, beginning of year	417,404	* 14,352	388,769	14,283	83,827	331,634	286,684	58,150
Cost of labor	3,436,478	* 45,655	3,166,162	224,661	110,882	835,980	610,731	** 153,641
Purchases	4,215,384	252,308	3,687,434	275,642	459,040	2,183,300	2,020,135	** 499,604
Materials and supplies	4,213,110	* 21,650	3,774,910	416,549	36,790	986,770	874,619	165,841
Other costs	3,180,024	118,951	2,509,804	551,268	241,608	1,751,797	1,486,448	494,963
Inventory, end of year	387,668	* 27,998	342,898	16,772	83,859	359,810	306,371	53,801
Advertising expenses	1,109,307	5,251	1,076,664	27,391	311,719	1,201,086	983,818	176,363
Car and truck expenses	9,027,285	40,865	8,796,473	189,947	897,624	4,574,926	3,177,306	361,584
Commissions	794,640	9,377	783,507	* 1,756	159,019	390,086	350,851	48,243
Contract labor	7,000,569	68,261	6,790,908	141,399	553,929	3,618,647	2,857,695	707,826
Depletion	3,933	* 59	** 3,874	**	41	4,862	4,408	** 2,535
Depreciation	5,092,638	45,434	4,631,445	415,759	446,174	2,911,882	2,301,037	494,235
Employee benefit programs	146,542	3,291	136,292	6,958	15,575	612,103	462,798	158,707
Insurance	1,844,474	4,479	1,744,762	95,233	157,285	2,002,797	1,631,483	550,987
Legal and professional services	952,198	12,673	894,289	45,235	337,904	1,708,780	1,429,127	407,813
Meals deducted	883,521	8,857	861,647	13,016	115,699	1,465,165	571,294	81,355
Mortgage interest	128,770	* 1,328	124,812	2,631	30,148	271,564	171,481	23,428
Other interest paid on business indebtedness	403,749	6,894	366,953	29,902	26,687	403,619	309,893	51,292
Office expenses	1,238,039	10,636	1,171,410	55,994	420,170	2,320,903	1,906,624	440,729
Pension and profit-sharing plans	36,070	* 1,079	33,762	1,230	4,441	364,991	355,784	162,134
Rent paid on machinery and equipment	874,646	4,151	859,952	10,544	100,009	644,631	492,603	104,968
Rent paid on other business property	1,233,980	34,604	1,134,793	64,582	835,379	5,602,190	4,400,613	947,810
Repairs	1,739,800	5,154	1,641,944	92,703	190,295	1,230,071	813,046	150,008
Supplies	4,904,464	5,953	4,826,795	71,716	710,723	5,375,195	3,968,393	959,616
Salaries and wages	8,332,297	73,460	7,932,162	326,675	901,335	18,543,629	14,146,750	3,739,475
Taxes paid	1,335,160	6,213	1,259,059	69,888	163,341	2,324,705	1,786,950	431,260
Travel	931,147	14,336	896,028	20,782	283,758	1,143,794	868,225	201,503
Utilities	2,473,820	13,199	2,420,140	40,481	622,529	3,054,346	1,964,190	325,697
Other business expenses	7,507,328	120,185	7,060,913	326,230	1,852,302	14,520,825	11,214,098	3,922,003
Home office business deductions, total	694,127	1,447	685,503	7,177	373,163	1,523,350	642,847	77,381
<b>Net income less deficit [1]</b>	<b>26,450,619</b>	<b>97,361</b>	<b>26,005,000</b>	<b>348,258</b>	<b>4,520,775</b>	<b>47,696,859</b>	<b>38,024,946</b>	<b>13,295,837</b>
Net income [1]	34,158,935	236,175	33,348,319	574,441	6,422,905	53,283,842	42,087,899	13,845,401
Deficit	7,708,316	138,814	7,343,319	226,183	1,902,131	5,586,983	4,062,953	549,564
Qualified business deduction	5,438,347	102,932	5,225,979	109,436	1,282,051	6,136,255	4,658,380	1,104,283

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance						
	Ambulatory health care services						
	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists	Outpatient care centers and other miscellaneous health practitioners
	(124)	(125)	(126)	(127)	(128)	(129)	(130)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns</b>	<b>48,887</b>	<b>60,440</b>	<b>27,146</b>	<b>10,312</b>	<b>262,776</b>	<b>4,553</b>	<b>227,333</b>
<b>Business receipts, total [1]</b>	<b>5,670,622</b>	<b>20,051,278</b>	<b>3,351,802</b>	<b>3,534,352</b>	<b>13,946,163</b>	<b>1,147,264</b>	<b>9,398,848</b>
Income from sales and operations	5,928,885	19,726,322	3,269,006	3,510,600	13,677,379	1,173,242	9,269,981
Other business income (loss)	-258,264	324,956	82,796	23,751	268,783	-25,978	128,867
<b>Business deductions, total [1]</b>	<b>2,329,497</b>	<b>14,443,262</b>	<b>2,197,376</b>	<b>2,870,066</b>	<b>6,754,589</b>	<b>692,441</b>	<b>6,107,364</b>
Cost of sales and operations, total	69,648	1,161,306	91,161	865,576	144,748	54,154	584,318
Inventory, beginning of year	* 6,658	** 2,662	**	113,165	20,061	0	58,390
Cost of labor	**	** 235,552	**	* 13,705	26,247	* 5,630	50,939
Purchases	**	168,663	15,880	745,913	72,560	* 9,212	306,198
Materials and supplies	* 2,063	328,414	17,796	75,325	17,689	* 38,515	99,400
Other costs	44,162	439,728	46,452	35,807	37,851	* 796	135,999
Inventory, end of year	* 4,500	** 2,682	**	118,339	29,660	0	66,609
Advertising expenses	40,913	249,787	65,550	38,846	119,664	11,547	132,478
Car and truck expenses	66,118	124,955	53,782	32,079	512,808	8,504	419,957
Commissions	6,100	66,164	* 840	18,118	3,628	* 3,911	154,036
Contract labor	175,142	399,592	135,788	56,152	590,737	9,142	231,910
Depletion	**	0	0	0	* 254	0	* 1,349
Depreciation	85,034	663,706	83,051	109,132	277,614	6,812	299,615
Employee benefit programs	26,259	122,601	6,434	36,004	39,383	7,901	18,240
Insurance	125,103	271,340	72,500	30,273	128,375	40,972	177,483
Legal and professional services	106,844	239,051	43,952	26,262	226,787	14,935	158,527
Meals deducted	35,507	64,866	20,806	7,216	114,741	1,287	84,056
Mortgage interest	28,757	57,378	* 15,271	4,185	11,418	0	6,876
Other interest paid on business indebtedness	13,217	118,350	17,117	16,336	18,433	3,730	44,491
Office expenses	145,867	369,030	135,161	54,474	301,253	17,374	174,831
Pension and profit-sharing plans	9,248	123,988	5,044	4,243	19,813	6,790	12,597
Rent paid on machinery and equipment	30,021	90,146	11,533	18,730	62,381	2,810	40,543
Rent paid on other business property	263,997	895,809	334,931	231,476	763,134	67,579	509,495
Repairs	35,072	223,064	42,414	22,629	58,359	6,727	69,864
Supplies	55,744	1,139,012	226,200	32,073	320,216	52,932	474,566
Salaries and wages	320,273	4,651,975	384,446	786,430	872,231	203,330	764,760
Taxes paid	92,867	518,538	56,937	89,449	171,302	34,577	120,369
Travel	40,096	66,112	19,209	8,734	135,820	1,802	146,749
Utilities	91,395	294,708	107,627	55,494	360,315	26,909	232,600
Other business expenses	408,090	2,520,251	257,493	324,577	1,218,801	107,164	1,147,605
Home office business deductions, total	55,666	11,535	10,130	* 1,578	274,706	* 1,550	100,049
<b>Net income less deficit [1]</b>	<b>3,341,127</b>	<b>5,621,589</b>	<b>1,154,426</b>	<b>677,352</b>	<b>7,193,039</b>	<b>454,823</b>	<b>3,291,690</b>
Net income [1]	3,392,932	5,828,670	1,255,342	743,658	7,617,779	458,397	3,918,299
Deficit	51,805	207,080	100,916	66,307	424,740	* 3,574	626,609
Qualified business deduction	358,433	524,937	147,593	87,542	1,253,867	40,194	564,751

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Health care and social assistance—continued					
	Ambulatory health care services—continued			Hospitals	Nursing and residential care facilities	Social assistance
	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)			
(131)	(132)	(133)	(134)	(135)	(136)	
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns</b>	<b>26,323</b>	<b>403,454</b>	<b>55,022</b>	<b>5,032</b>	<b>113,948</b>	<b>756,595</b>
<b>Business receipts, total [1]</b>	<b>1,467,659</b>	<b>10,420,544</b>	<b>1,680,733</b>	<b>1,580,195</b>	<b>7,392,872</b>	<b>20,425,741</b>
Income from sales and operations	1,471,383	10,189,434	1,654,041	1,525,009	7,271,806	19,947,388
Other business income (loss)	-3,724	231,109	26,692	55,186	121,066	478,353
<b>Business deductions, total [1]</b>	<b>1,085,916</b>	<b>8,253,384</b>	<b>1,235,765</b>	<b>1,304,955</b>	<b>6,180,759</b>	<b>12,274,544</b>
Cost of sales and operations, total	177,027	292,450	234,723	18,584	304,832	434,009
Inventory, beginning of year	* 1,179	* 16,390	* 10,028	2,725	7,094	35,131
Cost of labor	* 12,542	96,423	* 16,053	0	86,507	138,742
Purchases	27,645	124,174	50,285	20,749	31,676	110,740
Materials and supplies	74,755	40,741	14,080	**	** 41,961	70,191
Other costs	61,850	37,360	151,478	**	** 145,713	119,636
Inventory, end of year	* 944	* 22,637	* 7,201	4,993	8,015	40,431
Advertising expenses	24,944	100,039	23,685	4,286	39,859	173,123
Car and truck expenses	56,431	1,357,797	183,291	14,284	360,771	1,022,565
Commissions	7,449	36,975	* 5,387	4,765	15,498	18,971
Contract labor	98,149	393,797	59,460	* 35,330	169,465	556,157
Depletion	0	** 270	**	**	** 146	* 307
Depreciation	37,586	214,874	29,378	27,311	97,879	485,655
Employee benefit programs	7,083	33,524	6,662	36,998	75,954	36,353
Insurance	17,467	185,113	31,871	25,391	131,057	214,866
Legal and professional services	39,055	127,111	38,791	24,270	83,049	172,335
Meals deducted	12,996	133,159	15,306	9,169	104,643	780,058
Mortgage interest	* 604	22,895	* 668	* 2,253	59,272	38,558
Other interest paid on business indebtedness	1,547	22,312	3,069	10,757	55,940	27,028
Office expenses	11,441	239,671	16,793	13,674	57,595	343,010
Pension and profit-sharing plans	7,636	3,500	792	* 459	2,460	6,288
Rent paid on machinery and equipment	9,397	113,335	8,740	* 6,177	40,585	105,265
Rent paid on other business property	52,058	313,689	20,635	91,514	312,180	797,882
Repairs	16,067	171,211	17,631	13,076	132,715	271,235
Supplies	62,139	601,173	44,723	46,585	221,028	1,139,189
Salaries and wages	204,934	2,030,947	187,947	564,603	1,688,781	2,143,495
Taxes paid	22,255	201,799	47,599	56,336	226,338	255,081
Travel	12,528	212,136	23,535	8,054	100,076	167,440
Utilities	23,437	394,753	51,256	20,277	234,187	835,692
Other business expenses	180,527	957,711	169,875	265,277	1,575,343	1,466,107
Home office business deductions, total	3,159	93,148	13,944	5,522	91,106	783,875
<b>Net income less deficit [1]</b>	<b>381,743</b>	<b>2,168,467</b>	<b>444,854</b>	<b>288,701</b>	<b>1,225,304</b>	<b>8,157,908</b>
Net income [1]	510,047	3,964,824	552,551	317,805	1,617,819	9,260,319
Deficit	128,304	1,796,357	107,697	29,104	392,515	1,102,410
Qualified business deduction	75,107	413,415	88,259	30,317	238,164	1,209,394

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Arts, entertainment, and recreation				Accommodation, food services, and drinking places		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	
						Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)
	(137)	(138)	(139)	(140)	(141)	(142)	(143)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>							
<b>Number of returns</b>	<b>1,626,690</b>	<b>1,426,310</b>	<b>6,853</b>	<b>193,527</b>	<b>609,185</b>	<b>69,383</b>	<b>40,201</b>
<b>Business receipts, total [1]</b>	<b>51,451,278</b>	<b>38,189,385</b>	<b>182,299</b>	<b>13,079,594</b>	<b>78,197,453</b>	<b>7,946,616</b>	<b>6,307,091</b>
Income from sales and operations	49,807,616	36,878,939	181,792	12,746,885	76,796,012	7,751,100	6,157,250
Other business income (loss)	1,643,662	1,310,446	* 507	332,709	1,401,441	195,516	149,841
<b>Business deductions, total [1]</b>	<b>38,578,640</b>	<b>26,325,805</b>	<b>162,515</b>	<b>12,090,320</b>	<b>74,874,380</b>	<b>8,136,046</b>	<b>6,548,934</b>
Cost of sales and operations, total	5,743,735	2,859,990	* 41,033	2,842,711	28,618,222	911,386	804,429
Inventory, beginning of year	879,187	607,486	* 79,565	192,137	820,043	68,107	52,824
Cost of labor	296,700	** 155,063	**	141,636	1,911,846	70,215	61,504
Purchases	1,785,361	679,449	* 37,220	1,068,692	21,871,050	209,000	185,968
Materials and supplies	1,075,782	** 784,478	**	291,305	3,106,271	67,011	37,490
Other costs	2,713,785	1,367,906	* 502	1,345,377	1,700,203	577,488	532,641
Inventory, end of year	1,007,081	732,001	* 78,645	196,435	791,191	80,436	65,996
Advertising expenses	928,057	735,403	944	191,710	931,957	101,635	84,313
Car and truck expenses	2,282,197	1,919,627	21,505	341,065	1,597,063	176,703	90,468
Commissions	1,074,246	907,815	* 302	166,129	461,560	107,805	101,938
Contract labor	2,246,453	1,842,865	* 987	402,601	1,097,290	141,092	110,347
Depletion	509	403	0	* 106	802	* 553	* 120
Depreciation	2,433,210	1,554,042	12,296	866,872	3,316,391	992,967	801,420
Employee benefit programs	72,336	33,644	* 107	38,586	184,802	36,649	35,011
Insurance	450,204	265,477	2,412	182,315	1,101,827	226,677	164,623
Legal and professional services	924,373	777,566	2,546	144,260	650,007	103,272	78,041
Meals deducted	584,827	508,317	2,160	74,350	263,195	39,928	29,978
Mortgage interest	136,607	86,511	* 3,592	46,503	517,770	304,266	268,498
Other interest paid on business indebtedness	152,016	92,639	* 521	58,856	396,963	137,444	110,419
Office expenses	803,504	664,107	2,971	136,426	448,109	57,844	44,259
Pension and profit-sharing plans	20,478	17,715	0	2,763	24,443	827	541
Rent paid on machinery and equipment	408,613	196,104	* 62	212,447	497,532	21,798	16,612
Rent paid on other business property	2,010,092	1,071,071	* 17,663	921,358	4,467,378	243,308	186,520
Repairs	739,225	372,558	9,780	356,887	1,626,547	446,443	307,021
Supplies	2,392,268	1,868,464	11,550	512,254	2,977,682	253,899	179,639
Salaries and wages	2,221,078	1,187,867	* 7,306	1,025,905	11,600,000	852,364	694,377
Taxes paid	580,161	282,290	1,476	296,395	3,161,893	436,060	349,027
Travel	1,423,867	1,286,864	3,875	133,128	321,625	42,912	32,012
Utilities	1,411,728	1,047,650	9,952	354,126	3,064,988	551,367	373,815
Other business expenses	8,672,775	5,970,474	6,959	2,695,342	6,746,640	1,263,425	1,002,384
Home office business deductions, total	866,083	** 778,859	**	87,225	799,697	685,422	683,122
<b>Net income less deficit [1]</b>	<b>13,016,071</b>	<b>11,983,811</b>	<b>19,784</b>	<b>1,012,476</b>	<b>3,377,549</b>	<b>-170,437</b>	<b>-224,328</b>
Net income [1]	19,270,414	16,811,704	59,905	2,398,805	8,760,137	1,116,205	751,854
Deficit	6,254,343	4,827,893	40,121	1,386,329	5,382,588	1,286,642	976,182
Qualified business deduction	3,637,460	2,899,469	22,166	715,825	2,177,945	537,447	397,819

Footnotes at end of table.

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**

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

Net income status, item	Accommodation, food services, and drinking places—continued			Other services		
	Accommodation—continued		Restaurants (full & limited service) and drinking places	Total	Auto repair and maintenance	
	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses			Total	Automotive mechanical and electrical repair and maintenance
	(144)	(145)	(146)	(147)	(148)	(149)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns</b>	<b>9,795</b>	<b>19,386</b>	<b>539,802</b>	<b>3,704,281</b>	<b>449,749</b>	<b>237,717</b>
<b>Business receipts, total [1]</b>	<b>940,242</b>	<b>699,283</b>	<b>70,250,837</b>	<b>136,954,480</b>	<b>33,803,068</b>	<b>16,520,826</b>
Income from sales and operations	917,690	676,160	69,044,912	135,294,026	33,583,209	16,426,941
Other business income (loss)	22,552	23,124	1,205,925	1,660,454	219,860	93,885
<b>Business deductions, total [1]</b>	<b>900,813</b>	<b>686,299</b>	<b>66,738,334</b>	<b>105,363,186</b>	<b>29,713,058</b>	<b>14,453,100</b>
Cost of sales and operations, total	59,239	47,717	27,706,836	27,650,837	10,831,893	5,278,717
Inventory, beginning of year	** 15,283	**	751,936	2,077,263	784,040	263,756
Cost of labor	** 8,711	**	1,841,630	2,874,833	941,504	378,946
Purchases	12,745	* 10,287	21,662,050	15,296,239	6,769,972	3,546,648
Materials and supplies	* 21,994	* 7,527	3,039,260	7,589,056	2,716,366	1,298,191
Other costs	* 17,322	27,526	1,122,715	1,896,204	426,139	114,846
Inventory, end of year	** 14,439	**	710,754	2,082,759	806,128	323,670
Advertising expenses	9,555	7,767	830,322	1,614,189	287,925	153,844
Car and truck expenses	59,871	26,364	1,420,361	8,741,953	1,852,408	946,149
Commissions	4,145	* 1,721	353,755	771,898	91,147	44,761
Contract labor	10,160	20,584	956,198	5,269,995	1,437,746	595,195
Depletion	** 433	**	* 248	2,741	* 156	* 150
Depreciation	133,610	57,937	2,323,424	5,006,894	1,494,081	607,646
Employee benefit programs	1,296	* 342	148,153	159,799	79,214	14,813
Insurance	43,060	18,994	875,150	1,817,757	551,532	260,952
Legal and professional services	17,847	7,384	546,735	1,098,471	215,746	109,286
Meals deducted	4,666	5,284	223,266	1,126,417	231,758	92,569
Mortgage interest	24,749	11,019	213,504	328,910	129,475	56,814
Other interest paid on business indebtedness	11,784	15,242	259,518	539,033	186,018	37,242
Office expenses	7,207	6,378	390,264	1,675,201	317,045	169,601
Pension and profit-sharing plans	** 285	**	23,617	55,137	4,225	2,628
Rent paid on machinery and equipment	1,844	* 3,342	475,734	1,232,045	255,567	143,330
Rent paid on other business property	8,986	47,802	4,224,070	9,005,533	1,685,309	878,428
Repairs	84,132	55,289	1,180,104	2,312,886	633,325	322,286
Supplies	32,469	41,790	2,723,783	9,812,578	2,301,979	1,236,811
Salaries and wages	78,723	79,264	10,747,636	7,096,151	2,163,836	1,028,418
Taxes paid	52,744	34,289	2,725,833	1,980,427	755,121	341,596
Travel	3,083	7,817	278,712	1,204,406	157,263	76,270
Utilities	118,083	59,469	2,513,621	5,260,172	1,180,566	582,817
Other business expenses	132,865	128,176	5,483,215	10,672,699	2,779,830	1,409,372
Home office business deductions, total	** 2,300	**	114,276	926,573	89,893	63,405
<b>Net income less deficit [1]</b>	<b>45,704</b>	<b>8,186</b>	<b>3,547,986</b>	<b>31,614,190</b>	<b>4,093,682</b>	<b>2,068,105</b>
Net income [1]	197,185	167,165	7,643,933	42,886,875	6,404,727	3,183,530
Deficit	151,481	158,979	4,095,947	11,272,685	2,311,045	1,115,425
Qualified business deduction	73,930	65,698	1,640,498	6,273,689	840,239	370,449

Footnotes at end of table.



**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Net income status, item	Other services—continued					Unclassified establishments
	Auto repair and maintenance—continued		Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Automotive body shops	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(150)	(151)	(152)	(153)	(154)	(155)
<b>BUSINESSES WITH AND WITHOUT NET INCOME</b>						
<b>Number of returns</b>	<b>85,262</b>	<b>126,770</b>	<b>420,346</b>	<b>2,603,391</b>	<b>230,794</b>	<b>516,165</b>
<b>Business receipts, total [1]</b>	<b>8,684,309</b>	<b>8,597,934</b>	<b>21,274,961</b>	<b>78,275,351</b>	<b>3,601,100</b>	<b>8,345,210</b>
Income from sales and operations	8,659,769	8,496,499	20,949,785	77,193,886	3,567,147	8,192,448
Other business income (loss)	24,540	101,434	325,176	1,081,465	33,953	152,762
<b>Business deductions, total [1]</b>	<b>7,389,821</b>	<b>7,870,137</b>	<b>17,734,242</b>	<b>55,921,786</b>	<b>1,994,101</b>	<b>5,524,350</b>
Cost of sales and operations, total	3,096,759	2,456,417	6,861,692	9,760,242	197,010	684,675
Inventory, beginning of year	104,741	415,543	503,119	788,268	* 1,836	** 30,576
Cost of labor	278,945	283,613	990,367	926,894	* 16,068	** 159,141
Purchases	1,851,884	1,371,440	3,425,952	4,930,843	* 169,472	325,141
Materials and supplies	923,637	494,538	2,164,017	2,698,846	* 9,826	91,578
Other costs	78,170	233,122	375,577	1,088,994	* 5,494	126,380
Inventory, end of year	140,619	341,840	597,340	673,605	* 5,687	** 46,662
Advertising expenses	48,935	85,147	238,597	1,079,726	7,941	76,357
Car and truck expenses	382,455	523,804	1,711,426	4,778,909	399,210	761,659
Commissions	22,829	23,557	80,137	596,046	* 4,568	259,976
Contract labor	457,571	384,980	743,403	3,067,479	21,368	194,245
Depletion	0	* 6	* 17	2,079	* 488	** 20
Depreciation	338,183	548,251	848,671	2,626,184	37,958	284,603
Employee benefit programs	44,677	19,725	31,921	41,472	* 7,191	573
Insurance	114,407	176,173	394,957	853,269	17,999	91,247
Legal and professional services	45,200	61,260	130,502	726,179	26,044	82,919
Meals deducted	84,040	55,149	193,129	634,482	67,048	129,417
Mortgage interest	12,756	59,905	48,925	122,014	* 28,496	* 11,831
Other interest paid on business indebtedness	70,413	78,363	71,536	280,478	1,002	4,967
Office expenses	60,834	86,609	214,738	1,073,694	69,724	103,710
Pension and profit-sharing plans	* 606	991	18,288	32,624	0	* 6,274
Rent paid on machinery and equipment	11,670	100,567	127,548	834,482	* 14,448	102,426
Rent paid on other business property	340,415	466,466	616,087	6,625,017	79,120	160,817
Repairs	97,684	213,355	369,293	1,279,082	31,186	125,647
Supplies	601,601	463,567	1,285,782	6,129,783	95,033	614,957
Salaries and wages	451,054	684,365	1,089,482	3,835,510	* 7,322	162,657
Taxes paid	184,501	229,025	320,570	890,974	13,762	44,255
Travel	28,137	52,856	187,950	749,659	109,534	103,269
Utilities	226,589	371,160	574,229	3,338,532	166,844	236,707
Other business expenses	648,358	722,100	1,317,971	6,031,274	543,623	1,202,488
Home office business deductions, total	20,150	6,339	257,389	532,111	47,179	78,663
<b>Net income less deficit [1]</b>	<b>1,294,488</b>	<b>731,090</b>	<b>3,530,713</b>	<b>22,381,863</b>	<b>1,607,932</b>	<b>2,820,801</b>
Net income [1]	1,710,337	1,510,860	5,244,420	29,144,590	2,093,139	3,909,247
Deficit	415,849	779,771	1,713,707	6,762,727	485,207	1,088,445
Qualified business deduction	224,505	245,284	681,504	4,407,324	344,621	1,038,463

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

\*\* Data combined to prevent disclosure of taxpayer information.

[1] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2021, November 2023.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns	Business receipts, total [1]	Business deductions			
			Total [1]	Cost of sales and operations, total	Car and truck expenses	Contract labor
(1)	(2)	(3)	(4)	(5)	(6)	
<b>All nonfarm sole proprietorships</b>						
Total	29,309,596	1,868,021,679	1,458,037,481	518,369,147	116,726,714	92,405,445
Under \$2,500	7,132,302	6,523,867	40,614,526	1,940,076	7,432,319	950,837
\$2,500 under \$5,000	3,106,712	11,237,871	17,394,804	828,203	4,113,709	260,916
\$5,000 under \$10,000	3,616,776	26,175,823	23,062,344	1,260,280	5,333,942	446,104
\$10,000 under \$25,000	5,789,344	93,289,322	56,547,939	3,970,654	13,686,802	1,154,550
\$25,000 under \$50,000	3,772,503	134,338,795	77,213,093	7,356,914	18,721,168	2,057,941
\$50,000 under \$100,000	2,657,682	185,350,767	110,749,413	15,049,801	20,345,201	5,751,187
\$100,000 under \$200,000	1,631,582	228,304,241	148,444,065	30,220,832	18,827,694	10,920,848
\$200,000 under \$500,000	1,061,430	319,104,320	229,528,499	65,121,260	16,530,592	22,710,818
\$500,000 under \$1,000,000	327,038	225,702,112	180,903,851	69,239,448	5,852,127	17,874,978
\$1,000,000 under \$2,500,000	158,463	237,308,301	203,121,021	93,686,692	3,594,489	16,694,510
\$2,500,000 under \$5,000,000	36,947	125,894,586	112,240,763	60,786,651	1,263,990	6,960,936
\$5,000,000 or more	18,817	274,791,673	258,217,163	168,908,337	1,024,680	6,621,820
<b>Agriculture, forestry, hunting, and fishing</b>						
Total	323,256	25,372,844	23,550,602	8,419,676	1,196,212	1,213,496
Under \$2,500	78,853	62,568	666,439	10,937	75,143	1,029
\$2,500 under \$5,000	35,571	122,899	318,203	* 699	99,359	* 1,271
\$5,000 under \$10,000	38,110	266,904	229,114	31,461	29,103	* 1,170
\$10,000 under \$25,000	53,072	861,227	766,556	20,720	120,776	3,358
\$25,000 under \$50,000	49,173	1,657,742	1,211,294	85,259	203,669	12,648
\$50,000 under \$100,000	31,289	2,055,976	1,487,441	158,459	164,170	33,296
\$100,000 under \$200,000	14,978	1,993,585	1,718,617	345,466	95,126	182,723
\$200,000 under \$500,000	14,075	4,213,960	3,516,804	986,893	138,099	237,785
\$500,000 under \$1,000,000	4,891	3,345,886	3,166,949	1,115,372	107,179	262,407
\$1,000,000 under \$2,500,000	2,091	3,144,800	3,040,311	1,142,283	85,753	170,030
\$2,500,000 under \$5,000,000	776	2,755,008	2,607,776	1,360,989	30,642	133,782
\$5,000,000 or more	377	4,892,288	4,821,100	3,161,138	47,191	173,998
<b>Mining</b>						
Total	87,049	8,241,043	7,340,934	1,836,282	241,900	141,606
Under \$2,500	30,938	-3,808	118,023	7,933	11,710	** 1,160
\$2,500 under \$5,000	9,618	34,816	51,108	1,245	* 3,596	**
\$5,000 under \$10,000	11,007	78,229	102,374	14,037	* 17,263	* 5,143
\$10,000 under \$25,000	9,745	153,782	105,013	11,096	16,927	* 250
\$25,000 under \$50,000	4,261	138,889	131,326	7,570	4,183	* 2,187
\$50,000 under \$100,000	8,657	607,621	434,060	38,326	91,413	* 3,415
\$100,000 under \$200,000	7,058	915,476	603,983	38,343	35,174	24,831
\$200,000 under \$500,000	3,688	1,147,303	933,256	121,854	32,004	51,204
\$500,000 under \$1,000,000	920	664,978	620,773	103,336	4,788	8,658
\$1,000,000 under \$2,500,000	750	1,179,561	1,098,890	327,919	8,165	12,703
\$2,500,000 under \$5,000,000	243	809,338	756,214	204,212	5,676	15,411
\$5,000,000 or more	164	2,514,859	2,385,916	960,412	11,002	16,644
<b>Utilities</b>						
Total	16,954	679,331	615,095	88,061	45,680	78,397
Under \$2,500	5,536	4,274	25,298	0	**	0
\$2,500 under \$5,000	* 1,110	* 3,716	* 18,825	0	0	** 3,574
\$5,000 under \$10,000	2,655	20,081	25,694	0	** 15,721	**
\$10,000 under \$25,000	3,158	51,267	31,370	** 23,411	* 2,733	**
\$25,000 under \$50,000	3,567	116,278	66,429	**	** 14,062	* 6,052
\$50,000 under \$100,000	* 367	* 28,782	* 24,653	**	**	** 167
\$100,000 under \$200,000	* 30	* 4,564	* 2,058	**	0	**
\$200,000 under \$500,000	436	151,670	130,917	0	** 12,854	** 9,171
\$500,000 under \$1,000,000	* 49	* 38,893	* 40,237	** 64,650	**	**
\$1,000,000 under \$2,500,000	* 20	* 40,280	* 44,234	**	**	** 59,433
\$2,500,000 under \$5,000,000	* 8	* 35,227	* 30,159	**	**	**
\$5,000,000 or more	18	184,299	175,221	**	* 309	**

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns	Business receipts, total [1]	Business deductions			
			Total [1]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Construction</b>						
Total	3,145,504	320,021,155	269,640,487	118,986,301	20,767,575	35,458,355
Under \$2,500	371,131	307,404	2,353,602	40,667	504,605	75,905
\$2,500 under \$5,000	189,291	680,840	1,199,230	26,969	261,220	42,274
\$5,000 under \$10,000	325,723	2,417,793	1,826,667	97,238	521,615	44,504
\$10,000 under \$25,000	649,830	10,675,017	6,158,182	569,874	1,942,855	139,884
\$25,000 under \$50,000	587,479	21,199,158	12,023,610	1,674,129	3,888,353	452,499
\$50,000 under \$100,000	445,902	31,153,366	20,581,652	4,544,229	4,327,772	2,070,331
\$100,000 under \$200,000	265,819	37,811,249	28,946,184	9,907,264	3,197,130	3,763,966
\$200,000 under \$500,000	192,519	57,940,165	48,989,287	17,226,596	3,142,269	9,386,122
\$500,000 under \$1,000,000	73,178	50,663,011	46,162,424	20,757,631	1,701,036	8,552,076
\$1,000,000 under \$2,500,000	34,893	51,615,686	48,178,257	26,833,519	866,139	6,918,614
\$2,500,000 under \$5,000,000	6,472	21,875,465	20,933,639	13,052,572	252,289	2,406,285
\$5,000,000 or more	3,267	33,682,002	32,287,753	24,255,613	162,293	1,605,895
<b>Manufacturing</b>						
Total	380,518	38,850,168	35,222,134	17,675,708	1,144,252	861,212
Under \$2,500	96,001	81,447	737,137	43,578	91,922	10,005
\$2,500 under \$5,000	47,830	175,188	234,448	10,434	36,491	* 1,639
\$5,000 under \$10,000	46,164	333,084	344,683	22,736	68,590	* 6,019
\$10,000 under \$25,000	68,492	1,095,081	891,238	211,319	98,969	12,206
\$25,000 under \$50,000	42,415	1,502,735	1,268,330	297,126	146,760	30,455
\$50,000 under \$100,000	30,453	2,135,072	1,575,542	414,106	231,087	38,515
\$100,000 under \$200,000	19,521	2,706,913	2,133,089	619,696	197,688	99,445
\$200,000 under \$500,000	15,226	4,693,515	3,859,752	1,622,789	105,555	185,987
\$500,000 under \$1,000,000	8,495	6,019,773	5,276,048	2,332,434	73,336	136,594
\$1,000,000 under \$2,500,000	3,962	6,359,312	5,809,348	3,222,929	36,918	181,807
\$2,500,000 under \$5,000,000	1,195	4,199,413	3,972,897	2,489,930	29,824	79,293
\$5,000,000 or more	763	9,548,637	9,119,622	6,388,632	27,113	79,247
<b>Wholesale trade (merchant wholesalers)</b>						
Total	363,712	63,933,685	57,958,608	42,060,060	1,397,131	925,052
Under \$2,500	89,710	77,214	647,927	105,577	76,529	12,594
\$2,500 under \$5,000	33,216	121,932	195,166	25,674	38,048	* 32
\$5,000 under \$10,000	28,514	206,117	245,005	16,953	47,336	* 8,425
\$10,000 under \$25,000	61,211	968,348	861,149	272,224	107,846	40,837
\$25,000 under \$50,000	36,927	1,281,391	878,769	225,908	147,884	8,291
\$50,000 under \$100,000	46,002	3,333,837	2,211,085	748,441	312,889	104,712
\$100,000 under \$200,000	31,506	4,616,735	3,416,796	1,470,387	243,758	110,479
\$200,000 under \$500,000	19,110	6,277,842	4,883,439	2,978,123	186,159	138,053
\$500,000 under \$1,000,000	7,376	5,316,366	4,697,894	3,168,363	80,092	175,294
\$1,000,000 under \$2,500,000	6,357	10,166,890	9,550,721	7,441,740	80,764	153,570
\$2,500,000 under \$5,000,000	2,329	8,135,497	7,703,517	6,177,388	28,130	100,985
\$5,000,000 or more	1,455	23,431,517	22,667,138	19,429,281	47,697	71,778
<b>Retail trade</b>						
Total	2,687,846	222,760,103	205,811,847	134,618,737	5,746,169	2,717,286
Under \$2,500	956,765	894,890	4,900,269	649,635	782,362	95,444
\$2,500 under \$5,000	325,332	1,178,047	2,006,320	419,053	265,416	21,916
\$5,000 under \$10,000	309,060	2,199,586	2,827,376	631,844	458,938	41,316
\$10,000 under \$25,000	426,447	6,898,176	5,419,832	1,480,458	760,266	89,219
\$25,000 under \$50,000	205,332	7,228,703	5,378,229	1,931,872	632,352	95,314
\$50,000 under \$100,000	179,507	12,649,747	9,585,010	3,821,854	810,454	197,329
\$100,000 under \$200,000	109,870	15,368,669	11,725,657	5,528,378	685,464	315,995
\$200,000 under \$500,000	96,062	29,991,108	25,910,319	15,576,903	613,136	487,755
\$500,000 under \$1,000,000	42,414	29,236,565	26,583,020	18,343,943	337,784	342,013
\$1,000,000 under \$2,500,000	25,181	38,728,760	36,215,758	25,704,567	215,760	544,078
\$2,500,000 under \$5,000,000	8,212	28,331,886	26,880,729	20,715,562	95,485	234,949
\$5,000,000 or more	3,665	50,053,967	48,379,329	39,814,668	88,752	251,958

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns	Business receipts, total [1]	Business deductions			
			Total [1]	Cost of sales and operations, total	Car and truck expenses	Contract labor
(1)	(2)	(3)	(4)	(5)	(6)	
<b>Transportation and warehousing</b>						
Total	3,671,901	176,241,606	151,469,383	15,802,686	41,225,909	14,421,877
Under \$2,500	924,322	1,076,588	3,684,571	74,617	1,432,453	60,082
\$2,500 under \$5,000	446,469	1,601,587	2,147,121	* 32,126	1,043,357	* 20,998
\$5,000 under \$10,000	451,544	3,273,017	2,906,829	25,983	1,370,940	4,087
\$10,000 under \$25,000	647,813	10,401,030	7,808,053	95,767	3,707,054	70,135
\$25,000 under \$50,000	475,719	17,163,081	12,173,782	141,476	5,491,631	85,076
\$50,000 under \$100,000	326,333	22,944,337	16,425,442	239,853	6,374,512	289,969
\$100,000 under \$200,000	236,989	33,385,681	26,984,369	807,279	8,767,306	738,210
\$200,000 under \$500,000	128,152	35,616,830	30,355,066	2,173,395	8,156,651	2,817,648
\$500,000 under \$1,000,000	21,879	14,786,844	13,877,206	2,105,434	2,254,688	3,120,765
\$1,000,000 under \$2,500,000	9,149	14,032,835	13,661,949	2,245,557	1,546,352	3,728,634
\$2,500,000 under \$5,000,000	2,264	7,860,541	7,612,158	1,610,141	603,419	1,781,520
\$5,000,000 or more	1,267	14,099,235	13,832,839	6,251,059	477,545	1,704,751
<b>Information</b>						
Total	481,912	15,394,865	11,357,019	2,198,606	738,316	994,963
Under \$2,500	153,212	121,064	787,035	38,503	59,755	28,222
\$2,500 under \$5,000	67,416	242,119	313,855	* 41,547	50,315	* 390
\$5,000 under \$10,000	83,172	589,189	599,060	26,154	68,198	22,650
\$10,000 under \$25,000	80,038	1,253,142	830,609	20,651	97,847	25,050
\$25,000 under \$50,000	46,636	1,587,734	814,216	76,972	169,244	15,795
\$50,000 under \$100,000	29,171	1,969,456	915,473	59,382	127,121	54,181
\$100,000 under \$200,000	9,733	1,377,493	825,726	118,278	38,216	121,519
\$200,000 under \$500,000	9,191	2,879,291	1,643,845	233,869	86,547	289,430
\$500,000 under \$1,000,000	1,767	1,262,651	948,757	508,081	22,066	94,038
\$1,000,000 under \$2,500,000	1,172	1,620,397	1,321,195	505,018	12,737	160,084
\$2,500,000 under \$5,000,000	286	929,843	733,165	180,275	2,433	112,203
\$5,000,000 or more	117	1,562,486	1,624,083	389,875	3,835	71,403
<b>Finance and insurance</b>						
Total	718,896	122,980,785	95,717,633	44,383,238	2,495,469	2,589,047
Under \$2,500	194,401	54,436	1,881,210	221,398	176,489	23,921
\$2,500 under \$5,000	67,079	243,940	411,722	* 10,081	102,315	* 4,722
\$5,000 under \$10,000	57,821	414,139	487,200	5,252	98,220	* 371
\$10,000 under \$25,000	83,217	1,420,419	1,155,629	23,294	212,182	18,587
\$25,000 under \$50,000	79,087	2,847,224	1,604,279	14,905	371,615	38,600
\$50,000 under \$100,000	87,047	6,168,334	3,248,224	48,221	570,399	141,890
\$100,000 under \$200,000	62,972	9,280,318	5,176,508	522,281	432,219	286,289
\$200,000 under \$500,000	56,268	17,322,717	9,534,736	1,033,874	375,454	498,543
\$500,000 under \$1,000,000	19,246	13,289,188	7,770,771	761,277	106,449	516,150
\$1,000,000 under \$2,500,000	8,179	12,275,680	8,067,674	1,348,978	32,361	503,829
\$2,500,000 under \$5,000,000	2,211	7,199,695	5,169,648	1,734,227	11,913	279,713
\$5,000,000 or more	1,367	52,464,696	51,210,032	38,659,451	5,854	276,431
<b>Real estate and rental and leasing</b>						
Total	1,499,713	127,113,590	81,039,447	20,961,005	6,467,294	3,467,853
Under \$2,500	298,360	125,930	2,846,240	109,891	496,272	100,697
\$2,500 under \$5,000	100,308	367,890	613,288	* 12,186	120,866	3,905
\$5,000 under \$10,000	111,096	794,229	1,374,109	16,614	196,844	22,432
\$10,000 under \$25,000	267,638	4,480,749	3,630,808	65,584	793,016	130,117
\$25,000 under \$50,000	227,659	8,131,584	4,943,961	234,850	1,040,679	92,512
\$50,000 under \$100,000	207,136	14,684,533	7,407,884	320,775	1,358,835	422,228
\$100,000 under \$200,000	152,895	21,091,141	9,622,955	998,716	1,236,130	424,230
\$200,000 under \$500,000	102,342	30,393,499	15,441,405	3,599,458	896,169	951,403
\$500,000 under \$1,000,000	19,251	13,071,242	7,498,028	1,774,281	156,496	373,075
\$1,000,000 under \$2,500,000	9,358	13,817,586	9,971,846	4,118,647	115,563	448,926
\$2,500,000 under \$5,000,000	2,605	8,606,066	7,262,557	3,792,862	38,213	314,896
\$5,000,000 or more	1,062	11,549,142	10,426,365	5,917,142	18,211	183,431

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns	Business receipts, total [1]	Business deductions			
			Total [1]	Cost of sales and operations, total	Car and truck expenses	Contract labor
	(1)	(2)	(3)	(4)	(5)	(6)
<b>Professional, scientific, and technical services</b>						
Total	3,680,180	227,310,962	128,288,544	26,988,629	7,378,099	9,555,174
Under \$2,500	904,716	747,875	5,474,013	78,533	823,121	211,298
\$2,500 under \$5,000	311,834	1,138,323	1,965,715	30,493	355,591	21,742
\$5,000 under \$10,000	437,683	3,156,919	2,832,975	64,783	447,165	98,872
\$10,000 under \$25,000	670,821	10,890,981	6,216,491	249,108	1,103,955	163,076
\$25,000 under \$50,000	513,881	18,481,768	8,211,326	474,485	1,332,291	382,309
\$50,000 under \$100,000	356,278	24,839,734	10,481,884	689,943	1,133,396	752,766
\$100,000 under \$200,000	278,825	38,823,050	16,461,832	2,331,414	1,132,506	1,466,178
\$200,000 under \$500,000	145,463	43,490,505	20,116,387	2,639,986	621,588	2,378,663
\$500,000 under \$1,000,000	37,689	26,039,237	14,619,074	3,472,712	210,272	1,357,558
\$1,000,000 under \$2,500,000	17,776	26,031,731	17,128,969	5,507,524	155,338	1,474,839
\$2,500,000 under \$5,000,000	3,387	11,577,108	8,113,714	2,736,329	28,940	538,908
\$5,000,000 or more	1,828	22,093,731	16,666,163	8,713,321	33,936	708,964
<b>Administrative and support and waste management services</b>						
Total	2,775,909	100,198,349	73,776,170	15,074,730	9,027,285	7,000,569
Under \$2,500	565,383	586,200	3,224,424	140,461	611,702	106,994
\$2,500 under \$5,000	358,991	1,287,435	2,114,001	44,731	490,663	44,462
\$5,000 under \$10,000	408,282	2,969,010	2,037,075	50,633	554,459	40,805
\$10,000 under \$25,000	751,993	11,947,959	5,144,149	117,874	1,530,672	140,796
\$25,000 under \$50,000	329,962	11,449,307	5,912,354	377,403	1,787,319	216,037
\$50,000 under \$100,000	179,060	12,308,974	7,346,613	901,754	1,592,930	692,014
\$100,000 under \$200,000	107,255	14,836,161	10,604,718	1,724,548	1,109,576	1,485,924
\$200,000 under \$500,000	54,931	15,926,120	12,026,481	2,731,343	839,397	1,891,654
\$500,000 under \$1,000,000	12,555	8,407,187	6,815,951	2,123,192	265,063	739,267
\$1,000,000 under \$2,500,000	5,602	8,690,222	7,758,481	2,541,058	153,619	715,060
\$2,500,000 under \$5,000,000	1,271	4,342,640	3,948,129	1,490,458	55,843	396,210
\$5,000,000 or more	625	7,447,136	6,843,792	2,831,274	36,043	531,347
<b>Educational services</b>						
Total	829,879	14,870,686	10,357,537	848,288	897,624	553,929
Under \$2,500	302,124	334,661	875,056	* 6,525	145,098	2,487
\$2,500 under \$5,000	144,881	521,202	498,813	18,208	112,984	* 2,615
\$5,000 under \$10,000	125,079	884,341	539,326	5,244	96,503	* 11,213
\$10,000 under \$25,000	142,694	2,226,893	1,208,733	17,532	208,765	29,967
\$25,000 under \$50,000	64,281	2,164,076	1,189,103	44,051	131,784	41,670
\$50,000 under \$100,000	27,732	1,882,437	837,700	6,034	81,572	59,790
\$100,000 under \$200,000	12,107	1,735,391	1,056,316	134,631	68,676	31,517
\$200,000 under \$500,000	8,874	2,604,984	1,953,457	90,438	39,007	254,527
\$500,000 under \$1,000,000	1,542	992,898	893,320	134,839	5,642	55,909
\$1,000,000 under \$2,500,000	464	701,361	555,982	32,825	6,674	33,362
\$2,500,000 under \$5,000,000	73	226,070	180,785	* 31,835	* 836	8,422
\$5,000,000 or more	26	596,372	568,948	* 326,128	* 83	* 22,451
<b>Health care and social assistance</b>						
Total	2,190,047	129,104,086	81,551,484	5,729,672	4,574,926	3,618,647
Under \$2,500	432,983	407,525	2,440,288	17,060	504,280	56,046
\$2,500 under \$5,000	232,588	865,316	1,068,968	21,746	213,043	* 28,236
\$5,000 under \$10,000	331,314	2,387,007	1,563,305	27,833	349,191	17,684
\$10,000 under \$25,000	487,513	7,807,094	3,752,727	80,665	839,167	51,564
\$25,000 under \$50,000	275,232	9,866,649	4,563,511	153,428	908,330	78,881
\$50,000 under \$100,000	214,779	15,171,907	6,948,249	140,740	893,843	233,947
\$100,000 under \$200,000	104,756	14,203,175	6,099,687	374,002	319,263	261,143
\$200,000 under \$500,000	68,568	21,452,397	11,643,530	702,169	305,091	718,803
\$500,000 under \$1,000,000	27,356	18,994,853	12,758,607	881,276	136,016	717,358
\$1,000,000 under \$2,500,000	12,244	17,928,453	12,827,088	974,581	68,107	654,005
\$2,500,000 under \$5,000,000	1,878	6,435,831	5,160,537	594,095	19,692	257,911
\$5,000,000 or more	836	13,583,879	12,724,986	1,762,077	18,903	543,068

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item					
	Number of returns	Business receipts, total [1]	Business deductions			
			Total [1]	Cost of sales and operations, total	Car and truck expenses	Contract labor
(1)	(2)	(3)	(4)	(5)	(6)	
<b>Arts, entertainment, and recreation</b>						
Total	1,626,690	51,451,278	38,578,640	5,743,735	2,282,197	2,246,453
Under \$2,500	580,102	533,528	2,602,018	61,518	398,559	32,878
\$2,500 under \$5,000	220,427	790,055	1,194,704	41,014	238,992	27,078
\$5,000 under \$10,000	224,382	1,625,112	1,431,426	83,954	229,681	33,028
\$10,000 under \$25,000	278,470	4,380,649	2,788,787	77,635	416,107	73,443
\$25,000 under \$50,000	166,992	5,997,312	3,481,419	163,624	436,628	243,235
\$50,000 under \$100,000	79,149	5,609,094	3,685,676	226,907	200,016	196,643
\$100,000 under \$200,000	46,134	6,163,217	4,429,793	514,475	227,931	498,745
\$200,000 under \$500,000	20,749	6,415,516	4,381,533	628,081	78,446	430,025
\$500,000 under \$1,000,000	5,759	4,057,829	2,499,454	524,508	24,528	281,825
\$1,000,000 under \$2,500,000	2,941	4,379,217	3,137,333	652,094	14,516	206,694
\$2,500,000 under \$5,000,000	1,021	3,464,829	2,651,582	843,809	10,741	70,630
\$5,000,000 or more	563	8,034,920	6,294,915	1,926,117	6,050	152,228
<b>Accommodation, food services, and drinking places</b>						
Total	609,185	78,197,453	74,874,380	28,618,222	1,597,063	1,097,290
Under \$2,500	139,311	125,685	1,460,901	23,051	164,575	26,376
\$2,500 under \$5,000	92,088	324,779	761,670	36,663	109,730	17,434
\$5,000 under \$10,000	67,686	495,235	562,252	24,199	162,692	2,720
\$10,000 under \$25,000	98,785	1,565,965	1,107,052	126,655	237,815	20,675
\$25,000 under \$50,000	50,725	1,746,224	1,617,176	286,861	207,297	46,477
\$50,000 under \$100,000	41,421	2,764,996	2,248,581	585,352	172,722	18,626
\$100,000 under \$200,000	25,802	3,706,567	3,629,653	1,190,968	105,578	88,011
\$200,000 under \$500,000	59,329	18,637,491	17,090,568	7,615,906	204,787	378,121
\$500,000 under \$1,000,000	21,252	14,897,505	13,973,396	6,156,268	131,281	132,021
\$1,000,000 under \$2,500,000	10,003	14,730,022	14,053,473	5,936,482	65,237	174,468
\$2,500,000 under \$5,000,000	1,822	5,985,071	5,627,552	2,410,867	16,791	75,872
\$5,000,000 or more	962	13,217,913	12,742,106	4,224,951	18,559	116,486
<b>Other services</b>						
Total	3,704,281	136,954,480	105,363,186	27,650,837	8,741,953	5,269,995
Under \$2,500	790,491	761,797	5,228,310	301,802	971,324	90,821
\$2,500 under \$5,000	342,548	1,246,452	1,938,975	52,054	497,781	13,598
\$5,000 under \$10,000	483,005	3,537,566	2,820,002	105,415	519,895	83,930
\$10,000 under \$25,000	931,179	15,037,783	8,262,467	525,916	1,381,090	140,970
\$25,000 under \$50,000	581,027	20,632,461	11,248,654	1,132,119	1,698,911	193,150
\$50,000 under \$100,000	352,150	24,001,631	14,815,447	2,087,991	1,798,939	440,133
\$100,000 under \$200,000	130,852	18,364,074	13,770,836	3,321,671	797,328	1,017,199
\$200,000 under \$500,000	62,873	18,926,591	16,179,711	4,834,205	682,174	1,580,236
\$500,000 under \$1,000,000	20,669	14,111,674	12,429,103	4,975,872	226,345	903,643
\$1,000,000 under \$2,500,000	8,192	11,690,631	10,580,300	5,139,550	114,913	592,503
\$2,500,000 under \$5,000,000	859	3,007,193	2,797,830	1,341,437	32,012	139,517
\$5,000,000 or more	435	5,636,625	5,291,552	3,832,805	21,241	74,295
<b>Unclassified establishments</b>						
Total	516,165	8,345,210	5,524,350	684,675	761,659	194,245
Under \$2,500	217,963	224,590	661,765	8,390	**	* 26,060
\$2,500 under \$5,000	80,114	291,333	342,673	* 3,281	73,941	**
\$5,000 under \$10,000	74,479	528,266	307,871	* 9,947	** 188,010	**
\$10,000 under \$25,000	77,229	1,173,761	409,094	** 306,219	108,760	**
\$25,000 under \$50,000	32,147	1,146,480	495,325	**	** 211,307	* 16,751
\$50,000 under \$100,000	15,249	1,040,934	488,795	**	**	** 5,673
\$100,000 under \$200,000	14,480	1,920,783	1,235,289	**	138,625	**
\$200,000 under \$500,000	3,572	1,022,816	938,006	* 325,380	** 40,955	** 132,015
\$500,000 under \$1,000,000	751	505,531	272,840	** 31,459	**	**
\$1,000,000 under \$2,500,000	128	174,878	119,214	**	**	** 13,745
\$2,500,000 under \$5,000,000	36	117,869	98,176	**	**	**
\$5,000,000 or more	18	197,970	155,303	**	* 63	**

Footnotes at end of table.



**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All nonfarm sole proprietorships</b>						
Total	65,604,743	65,018,375	109,460,266	174,084,529	12,813,156	411,308,783
Under \$2,500	3,187,192	4,672,724	486,433	5,457,249	496,878	-33,594,751
\$2,500 under \$5,000	1,471,229	1,917,462	46,711	2,009,617	251,083	-6,135,900
\$5,000 under \$10,000	1,736,337	2,582,866	119,988	2,790,234	549,901	3,192,956
\$10,000 under \$25,000	3,655,983	5,618,068	390,679	7,259,488	1,746,228	36,852,278
\$25,000 under \$50,000	4,368,800	6,909,270	582,862	10,326,348	2,306,620	57,226,330
\$50,000 under \$100,000	6,468,835	8,643,733	1,650,798	16,510,303	2,594,015	74,519,918
\$100,000 under \$200,000	8,692,127	9,130,383	6,034,443	22,173,982	2,290,704	79,915,104
\$200,000 under \$500,000	11,530,793	10,812,787	18,941,229	28,845,598	1,350,185	89,588,478
\$500,000 under \$1,000,000	6,792,922	6,392,324	21,939,307	19,919,735	356,622	44,795,325
\$1,000,000 under \$2,500,000	7,336,534	5,084,925	24,348,898	20,971,202	161,464	34,296,964
\$2,500,000 under \$5,000,000	3,586,909	1,590,017	12,627,968	11,253,844	29,620	13,746,214
\$5,000,000 or more	6,777,081	1,663,817	22,290,951	26,566,928	679,834	16,905,867
<b>Agriculture, forestry, hunting, and fishing</b>						
Total	2,569,778	1,174,836	1,543,335	3,507,969	70,316	1,832,215
Under \$2,500	156,342	157,659	** 468	138,270	** 3,028	-605,128
\$2,500 under \$5,000	30,069	49,682	**	50,786	**	-197,131
\$5,000 under \$10,000	45,282	29,587	* 1,197	33,087	**	37,782
\$10,000 under \$25,000	142,475	165,203	* 657	131,129	* 9,931	95,033
\$25,000 under \$50,000	130,643	90,363	3,728	297,417	* 15,052	454,856
\$50,000 under \$100,000	151,193	154,465	20,313	386,982	* 17,717	568,468
\$100,000 under \$200,000	343,103	113,521	54,473	159,063	8,225	274,515
\$200,000 under \$500,000	491,010	147,233	91,846	745,686	11,746	697,157
\$500,000 under \$1,000,000	255,199	129,886	246,243	481,206	2,211	179,018
\$1,000,000 under \$2,500,000	409,346	79,573	298,930	423,952	2,269	109,135
\$2,500,000 under \$5,000,000	173,296	29,365	356,392	286,605	* 117	147,322
\$5,000,000 or more	241,822	28,300	469,087	373,786	* 20	71,188
<b>Mining</b>						
Total	726,217	127,898	481,059	2,242,048	37,777	943,367
Under \$2,500	18,945	2,993	** 4,863	30,113	** 6,469	-80,537
\$2,500 under \$5,000	610	* 509	**	31,791	**	-16,291
\$5,000 under \$10,000	8,272	* 137	**	29,575	**	-24,155
\$10,000 under \$25,000	23,136	512	* 1,280	29,428	* 217	48,794
\$25,000 under \$50,000	24,120	496	* 1,002	62,339	* 101	7,529
\$50,000 under \$100,000	24,523	6,622	** 43,183	144,177	21,370	173,949
\$100,000 under \$200,000	84,358	10,612	**	186,974	6,645	310,986
\$200,000 under \$500,000	72,994	58,505	59,237	316,309	2,795	214,069
\$500,000 under \$1,000,000	60,905	2,480	53,619	215,539	** 103	32,917
\$1,000,000 under \$2,500,000	95,214	7,154	92,888	301,271	**	82,965
\$2,500,000 under \$5,000,000	71,147	29,533	67,652	210,543	* 33	55,057
\$5,000,000 or more	241,992	8,344	157,335	683,991	* 44	138,085
<b>Utilities</b>						
Total	115,339	22,861	49,859	41,638	6,204	64,345
Under \$2,500	** 23,757	* 583	0	** 3,765	0	-21,006
\$2,500 under \$5,000	**	0	0	**	** 5,571	* -15,109
\$5,000 under \$10,000	* 395	** 1,596	0	* 837	**	-5,613
\$10,000 under \$25,000	* 1,702	**	0	* 794	**	19,898
\$25,000 under \$50,000	* 4,739	* 611	0	9,304	**	49,849
\$50,000 under \$100,000	* 3,001	** 120	0	* 2,616	**	* 4,128
\$100,000 under \$200,000	* 633	**	0	* 407	0	* 2,506
\$200,000 under \$500,000	* 28,270	* 2,264	* 19,081	5,293	** 634	20,753
\$500,000 under \$1,000,000	** 17,310	** 17,685	** 13,886	* 1,886	**	* -1,090
\$1,000,000 under \$2,500,000	**	**	**	* 3,636	**	* -3,954
\$2,500,000 under \$5,000,000	* 1,177	**	**	* 3,198	**	* 4,906
\$5,000,000 or more	* 34,356	**	* 16,892	* 9,902	**	9,078

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Construction</b>						
Total	10,749,673	17,829,448	14,774,323	18,808,542	1,127,103	50,439,871
Under \$2,500	235,281	319,428	34,873	244,827	32,711	-2,033,212
\$2,500 under \$5,000	169,013	142,841	* 5,433	119,625	* 3,229	-518,389
\$5,000 under \$10,000	107,920	298,738	* 4,709	157,338	15,788	617,108
\$10,000 under \$25,000	432,263	713,851	* 17,784	600,932	47,954	4,588,962
\$25,000 under \$50,000	626,418	1,435,703	66,579	1,211,936	171,727	9,170,896
\$50,000 under \$100,000	989,464	2,432,709	231,841	2,161,631	281,872	10,468,592
\$100,000 under \$200,000	1,444,850	3,178,168	836,710	2,430,752	274,236	8,872,191
\$200,000 under \$500,000	2,253,507	4,098,726	3,268,756	3,838,848	197,499	8,950,093
\$500,000 under \$1,000,000	1,452,808	2,539,714	3,510,265	3,179,688	69,935	4,500,759
\$1,000,000 under \$2,500,000	1,641,296	1,868,443	3,377,982	2,581,808	27,397	3,456,169
\$2,500,000 under \$5,000,000	563,518	489,274	1,464,059	1,114,262	3,580	960,240
\$5,000,000 or more	833,334	311,852	1,955,332	1,166,895	1,175	1,406,464
<b>Manufacturing</b>						
Total	1,822,524	1,841,537	3,385,813	2,642,101	140,430	3,661,101
Under \$2,500	93,057	126,032	20,881	118,785	4,018	-645,167
\$2,500 under \$5,000	18,911	54,966	** 2,394	19,282	* 6,250	-59,455
\$5,000 under \$10,000	31,109	69,205	**	34,376	7,801	-11,598
\$10,000 under \$25,000	41,906	86,558	* 10,385	80,251	57,121	203,864
\$25,000 under \$50,000	93,636	212,883	* 713	106,408	17,212	234,858
\$50,000 under \$100,000	105,048	174,135	* 788	144,647	8,551	558,942
\$100,000 under \$200,000	179,356	293,445	105,396	184,934	13,189	570,654
\$200,000 under \$500,000	199,526	167,360	485,758	310,337	18,471	851,164
\$500,000 under \$1,000,000	226,635	315,638	899,929	361,700	3,574	744,277
\$1,000,000 under \$2,500,000	258,307	238,406	686,435	442,524	3,826	550,062
\$2,500,000 under \$5,000,000	190,925	58,899	370,014	269,473	336	229,683
\$5,000,000 or more	384,107	44,010	803,119	569,384	* 82	433,817
<b>Wholesale trade (merchant wholesalers)</b>						
Total	1,055,854	1,152,400	1,966,465	3,664,824	131,124	5,981,869
Under \$2,500	95,167	61,626	** 6,522	86,538	** 4,595	-570,812
\$2,500 under \$5,000	33,595	25,733	**	21,146	**	-70,970
\$5,000 under \$10,000	23,637	33,316	**	30,533	* 7,692	-41,317
\$10,000 under \$25,000	35,883	59,758	* 13,114	79,366	18,191	108,611
\$25,000 under \$50,000	6,816	53,195	* 2,410	153,636	18,475	402,627
\$50,000 under \$100,000	106,046	166,394	* 31,352	253,488	16,473	1,122,752
\$100,000 under \$200,000	47,202	320,370	6,816	414,878	20,728	1,201,012
\$200,000 under \$500,000	83,847	95,826	89,829	486,715	24,436	1,394,466
\$500,000 under \$1,000,000	55,524	65,997	337,215	331,251	11,966	618,190
\$1,000,000 under \$2,500,000	144,403	79,308	347,089	496,999	6,665	611,834
\$2,500,000 under \$5,000,000	116,757	80,249	250,590	403,093	1,287	432,222
\$5,000,000 or more	306,976	110,628	881,528	907,181	616	773,253
<b>Retail trade</b>						
Total	3,715,999	5,601,220	9,071,316	15,058,484	756,506	17,086,862
Under \$2,500	225,771	673,199	19,966	517,622	69,713	-3,933,380
\$2,500 under \$5,000	91,049	258,877	2,493	238,436	34,872	-828,493
\$5,000 under \$10,000	129,018	264,266	* 3,792	298,926	42,076	-618,082
\$10,000 under \$25,000	222,840	549,047	10,597	611,270	147,615	1,482,575
\$25,000 under \$50,000	168,970	399,234	17,420	591,059	70,999	1,855,126
\$50,000 under \$100,000	342,725	430,562	118,752	1,211,059	168,100	3,069,094
\$100,000 under \$200,000	300,499	468,003	307,607	1,548,669	96,379	3,643,543
\$200,000 under \$500,000	384,833	1,079,442	1,060,801	2,443,918	74,556	4,082,477
\$500,000 under \$1,000,000	436,324	453,607	1,524,101	1,410,717	32,158	2,653,575
\$1,000,000 under \$2,500,000	546,410	592,548	2,126,973	2,669,391	12,871	2,521,348
\$2,500,000 under \$5,000,000	331,848	231,241	1,468,415	1,535,681	5,415	1,454,973
\$5,000,000 or more	535,713	201,195	2,410,400	1,981,735	1,752	1,704,106

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Transportation and warehousing</b>						
Total	11,477,985	3,106,029	5,011,198	20,855,342	328,945	24,873,893
Under \$2,500	375,021	229,926	* 19,776	323,741	* 11,700	-2,582,196
\$2,500 under \$5,000	151,755	105,850	* 4,614	184,184	* 2,998	-542,005
\$5,000 under \$10,000	269,604	131,246	* 9,518	310,336	* 8,235	368,624
\$10,000 under \$25,000	330,510	292,135	63,896	1,116,077	42,743	2,615,129
\$25,000 under \$50,000	652,617	365,745	49,147	2,094,064	48,132	5,017,610
\$50,000 under \$100,000	930,918	396,036	1,499	2,970,512	47,499	6,520,306
\$100,000 under \$200,000	2,078,794	460,533	205,875	4,958,396	98,893	6,428,619
\$200,000 under \$500,000	2,899,181	539,410	724,084	3,837,955	55,083	5,256,204
\$500,000 under \$1,000,000	1,196,663	282,116	909,117	1,296,969	7,338	896,951
\$1,000,000 under \$2,500,000	1,119,300	170,895	989,872	1,379,715	4,481	361,190
\$2,500,000 under \$5,000,000	538,577	74,031	872,219	808,057	1,539	263,411
\$5,000,000 or more	935,046	58,104	1,161,582	1,575,337	302	270,049
<b>Information</b>						
Total	727,332	490,499	720,715	2,047,593	223,163	4,165,066
Under \$2,500	49,039	40,292	4,045	247,673	11,063	-667,621
\$2,500 under \$5,000	22,428	33,535	* 2,319	49,867	7,342	-71,736
\$5,000 under \$10,000	63,925	87,645	* 1,645	64,105	19,472	-9,310
\$10,000 under \$25,000	83,536	60,247	* 6,564	147,204	37,958	422,533
\$25,000 under \$50,000	50,914	51,217	* 694	107,719	32,313	778,837
\$50,000 under \$100,000	58,116	43,123	3,000	133,183	42,128	1,053,760
\$100,000 under \$200,000	30,002	109,666	29,213	96,267	33,835	553,575
\$200,000 under \$500,000	169,788	32,724	67,047	338,071	32,568	1,237,578
\$500,000 under \$1,000,000	28,798	3,681	87,616	118,358	* 2,001	314,594
\$1,000,000 under \$2,500,000	68,603	9,784	167,403	149,584	2,696	299,744
\$2,500,000 under \$5,000,000	22,899	4,099	116,405	131,215	1,593	199,208
\$5,000,000 or more	79,284	14,487	234,763	464,348	* 194	53,902
<b>Finance and insurance</b>						
Total	1,774,839	642,709	5,740,281	20,721,938	542,439	27,483,336
Under \$2,500	95,274	52,264	53,843	505,967	38,958	-1,617,776
\$2,500 under \$5,000	56,414	14,584	* 6,023	75,574	11,604	-170,044
\$5,000 under \$10,000	46,963	17,424	* 27,599	74,099	13,222	-73,078
\$10,000 under \$25,000	116,166	30,419	9,288	183,668	31,597	264,656
\$25,000 under \$50,000	71,498	59,483	14,690	172,770	120,379	1,243,608
\$50,000 under \$100,000	173,123	127,956	61,458	668,776	125,791	2,928,129
\$100,000 under \$200,000	193,893	63,771	370,488	1,110,414	97,100	4,103,586
\$200,000 under \$500,000	352,403	133,249	1,159,701	2,797,276	61,197	7,770,602
\$500,000 under \$1,000,000	153,875	46,934	964,047	3,084,193	25,780	5,525,199
\$1,000,000 under \$2,500,000	127,529	34,704	899,071	3,103,300	10,581	4,218,502
\$2,500,000 under \$5,000,000	105,911	10,308	586,848	1,527,417	3,873	2,034,285
\$5,000,000 or more	281,788	51,613	1,587,227	7,418,484	2,358	1,255,667
<b>Real estate and rental and leasing</b>						
Total	6,169,473	1,714,815	3,413,147	13,241,417	1,033,864	46,166,201
Under \$2,500	310,224	148,084	29,313	449,489	35,334	-2,705,181
\$2,500 under \$5,000	43,947	47,812	* 5,336	105,293	25,481	-244,528
\$5,000 under \$10,000	143,933	88,291	* 15,192	183,916	16,234	-573,373
\$10,000 under \$25,000	442,186	158,896	7,485	574,991	120,856	846,574
\$25,000 under \$50,000	378,020	224,382	23,707	853,240	167,193	3,189,965
\$50,000 under \$100,000	720,648	267,266	100,631	1,233,578	205,134	7,287,185
\$100,000 under \$200,000	805,906	221,200	168,205	2,201,177	258,138	11,453,357
\$200,000 under \$500,000	1,014,983	237,561	486,965	2,982,516	153,468	14,946,230
\$500,000 under \$1,000,000	530,977	100,367	470,922	1,564,083	31,364	5,575,402
\$1,000,000 under \$2,500,000	565,909	114,089	628,712	1,379,249	18,414	3,893,593
\$2,500,000 under \$5,000,000	379,319	25,309	650,807	841,693	1,518	1,358,973
\$5,000,000 or more	833,421	81,559	825,873	872,192	729	1,138,005

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Professional, scientific, and technical services</b>						
Total	5,207,939	4,526,257	14,445,609	20,077,576	3,153,629	99,113,793
Under \$2,500	438,302	416,776	79,743	862,639	102,597	-4,680,894
\$2,500 under \$5,000	288,574	149,797	3,627	301,561	61,642	-827,177
\$5,000 under \$10,000	270,315	267,835	22,271	434,604	152,034	338,202
\$10,000 under \$25,000	367,318	508,411	124,967	794,190	495,362	4,673,446
\$25,000 under \$50,000	535,426	519,382	71,167	1,168,817	558,829	10,268,144
\$50,000 under \$100,000	726,069	604,403	273,240	1,916,380	651,230	14,362,355
\$100,000 under \$200,000	650,343	726,111	888,144	2,932,323	671,859	22,376,848
\$200,000 under \$500,000	753,580	597,626	2,571,849	3,189,513	324,685	23,384,420
\$500,000 under \$1,000,000	386,765	321,651	2,503,699	2,445,491	82,464	11,424,013
\$1,000,000 under \$2,500,000	379,056	279,417	3,500,169	2,340,395	43,767	8,906,004
\$2,500,000 under \$5,000,000	216,466	60,896	1,832,691	1,335,049	3,934	3,461,007
\$5,000,000 or more	195,724	73,952	2,574,043	2,356,615	5,226	5,427,425
<b>Administrative and support and waste management services</b>						
Total	5,092,638	4,904,464	8,332,297	7,507,328	694,127	26,450,619
Under \$2,500	195,490	505,057	87,331	297,666	13,224	-2,632,123
\$2,500 under \$5,000	237,179	268,133	* 4,967	158,558	19,568	-821,089
\$5,000 under \$10,000	173,244	260,365	10,984	199,148	39,070	934,212
\$10,000 under \$25,000	421,515	599,295	49,337	548,828	127,341	6,803,813
\$25,000 under \$50,000	383,105	692,910	67,626	628,728	158,659	5,536,952
\$50,000 under \$100,000	383,126	702,286	277,870	767,402	104,476	4,962,232
\$100,000 under \$200,000	935,338	710,108	962,543	1,248,014	133,032	4,243,098
\$200,000 under \$500,000	959,982	680,023	1,429,857	1,148,797	76,477	3,899,580
\$500,000 under \$1,000,000	417,850	208,736	1,413,489	528,518	13,733	1,590,622
\$1,000,000 under \$2,500,000	538,364	167,334	1,646,619	864,640	7,365	932,606
\$2,500,000 under \$5,000,000	238,129	53,118	791,094	340,154	717	394,545
\$5,000,000 or more	209,315	57,099	1,590,579	776,874	463	606,171
<b>Educational services</b>						
Total	446,174	710,723	901,335	1,852,302	373,163	4,520,775
Under \$2,500	31,817	114,811	* 1,566	118,229	35,240	-537,858
\$2,500 under \$5,000	31,226	46,194	* 1,087	52,838	20,681	22,887
\$5,000 under \$10,000	21,068	106,234	* 4,584	41,232	31,916	347,494
\$10,000 under \$25,000	54,876	112,411	* 4,415	197,491	88,421	1,018,159
\$25,000 under \$50,000	61,889	106,112	* 182	185,898	119,809	974,770
\$50,000 under \$100,000	95,228	47,461	* 22,436	189,855	33,540	1,044,847
\$100,000 under \$200,000	65,100	73,005	73,504	228,336	30,246	679,356
\$200,000 under \$500,000	39,951	71,080	281,689	441,626	11,157	651,550
\$500,000 under \$1,000,000	13,512	19,345	253,951	152,396	* 861	99,741
\$1,000,000 under \$2,500,000	23,708	8,663	158,212	132,002	1,131	147,704
\$2,500,000 under \$5,000,000	4,296	2,580	57,440	38,750	** 161	44,700
\$5,000,000 or more	3,502	2,827	42,269	73,648	**	27,424
<b>Health care and social assistance</b>						
Total	2,911,882	5,375,195	18,543,629	14,520,825	1,523,350	47,696,859
Under \$2,500	218,284	299,412	** 31,125	274,425	15,824	-2,024,793
\$2,500 under \$5,000	71,489	125,647	**	99,774	16,711	-201,552
\$5,000 under \$10,000	109,672	221,150	2,971	192,766	53,820	824,342
\$10,000 under \$25,000	185,400	442,396	29,516	521,661	190,511	4,055,634
\$25,000 under \$50,000	150,850	424,308	96,592	685,007	268,182	5,301,432
\$50,000 under \$100,000	272,229	533,418	192,460	1,271,346	506,750	8,222,983
\$100,000 under \$200,000	252,112	383,926	610,782	1,192,465	319,189	8,103,005
\$200,000 under \$500,000	417,954	679,803	2,668,131	2,095,217	118,817	9,810,781
\$500,000 under \$1,000,000	434,550	784,565	4,085,609	2,107,473	22,734	6,236,457
\$1,000,000 under \$2,500,000	468,952	836,827	4,720,296	1,921,190	9,259	5,103,263
\$2,500,000 under \$5,000,000	138,343	265,820	1,987,977	796,362	1,229	1,278,449
\$5,000,000 or more	192,047	377,922	4,118,170	3,363,141	326	986,859

Footnotes at end of table.

**Table 3. Nonfarm Sole Proprietorships: Number of Returns, Business Receipts, Business Deductions, Net Income, by Industry and Size of Business Receipts, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry and size of business receipts	Item—continued					Net Income less deficit
	Business deductions—continued					
	Depreciation	Supplies	Salaries and wages	Other business expenses	Home office business deductions, total	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>Arts, entertainment, and recreation</b>						
Total	2,433,210	2,392,268	2,221,078	8,672,775	866,083	13,016,071
Under \$2,500	169,688	290,610	8,711	509,829	41,366	-2,030,593
\$2,500 under \$5,000	82,911	130,866	* 5,848	220,561	21,959	-402,570
\$5,000 under \$10,000	85,005	199,682	12,692	291,164	61,632	193,540
\$10,000 under \$25,000	181,507	274,519	17,106	530,323	170,548	1,598,482
\$25,000 under \$50,000	215,706	349,290	20,775	556,558	247,050	2,578,587
\$50,000 under \$100,000	311,013	376,983	35,493	826,317	131,065	1,935,196
\$100,000 under \$200,000	285,931	264,574	148,381	869,018	64,480	1,735,694
\$200,000 under \$500,000	170,843	315,333	372,209	920,093	94,157	2,041,757
\$500,000 under \$1,000,000	123,411	48,758	248,147	577,708	20,751	1,568,698
\$1,000,000 under \$2,500,000	183,771	70,085	293,748	857,046	6,541	1,248,081
\$2,500,000 under \$5,000,000	135,706	30,924	261,843	764,803	3,396	827,507
\$5,000,000 or more	487,719	40,643	796,125	1,749,356	3,139	1,721,692
<b>Accommodation, food services, and drinking places</b>						
Total	3,316,391	2,977,682	11,600,000	6,746,640	799,697	3,377,549
Under \$2,500	107,396	252,352	** 2,902	149,886	* 57,851	-1,335,096
\$2,500 under \$5,000	29,949	113,884	**	49,153	* 1,180	-436,891
\$5,000 under \$10,000	47,134	96,659	* 265	49,409	* 2,441	-59,237
\$10,000 under \$25,000	134,801	124,963	5,343	118,440	15,381	458,837
\$25,000 under \$50,000	185,163	176,576	32,530	209,847	* 8,695	129,199
\$50,000 under \$100,000	154,035	208,812	84,628	243,328	14,962	512,545
\$100,000 under \$200,000	290,325	293,513	320,810	324,351	* 2,536	83,603
\$200,000 under \$500,000	526,282	747,357	2,243,098	1,314,167	12,796	1,547,301
\$500,000 under \$1,000,000	363,415	408,035	2,699,556	907,286	17,677	922,749
\$1,000,000 under \$2,500,000	388,038	285,579	3,014,793	1,011,083	2,067	689,660
\$2,500,000 under \$5,000,000	241,872	97,419	1,045,291	528,161	857	369,937
\$5,000,000 or more	847,982	172,532	2,150,783	1,841,530	663,254	494,942
<b>Other services</b>						
Total	5,006,894	9,812,578	7,096,151	10,672,699	926,573	31,614,190
Under \$2,500	320,248	821,805	71,677	497,775	15,039	-4,454,147
\$2,500 under \$5,000	94,302	275,687	* 548	187,461	15,150	-684,015
\$5,000 under \$10,000	156,502	375,358	* 2,309	306,660	70,120	727,021
\$10,000 under \$25,000	414,171	1,371,644	18,946	942,804	137,998	6,782,612
\$25,000 under \$50,000	555,748	1,672,880	113,900	1,184,018	267,348	9,380,332
\$50,000 under \$100,000	904,249	1,948,798	189,423	1,834,844	208,139	9,172,317
\$100,000 under \$200,000	667,343	1,264,766	892,904	1,818,592	159,449	4,593,461
\$200,000 under \$500,000	633,106	1,128,789	1,810,105	1,439,266	40,265	2,747,485
\$500,000 under \$1,000,000	648,140	651,640	1,694,777	1,046,505	10,903	1,680,562
\$1,000,000 under \$2,500,000	367,755	226,797	1,391,196	856,350	1,986	1,113,393
\$2,500,000 under \$5,000,000	114,033	46,434	424,804	274,225	* 101	210,097
\$5,000,000 or more	131,297	27,979	485,563	284,200	* 76	345,073
<b>Unclassified establishments</b>						
Total	284,603	614,957	162,657	1,202,488	78,663	2,820,801
Under \$2,500	** 45,896	159,817	** 11,107	** 123,740	* 188	-437,234
\$2,500 under \$5,000	**	72,864	**	**	** 35,325	-51,340
\$5,000 under \$10,000	* 3,338	** 101,933	**	58,122	**	220,395
\$10,000 under \$25,000	* 23,792	**	0	50,640	**	764,667
\$25,000 under \$50,000	72,522	74,498	0	47,583	**	651,155
\$50,000 under \$100,000	* 18,082	** 197,275	** 15,023	150,183	**	552,139
\$100,000 under \$200,000	* 37,040	**	**	268,952	* 2,545	685,494
\$200,000 under \$500,000	78,753	* 476	* 51,188	193,997	** 40,605	84,810
\$500,000 under \$1,000,000	** 833	** 8,094	** 55,057	108,770	**	232,692
\$1,000,000 under \$2,500,000	**	**	**	57,068	**	55,664
\$2,500,000 under \$5,000,000	* 2,690	**	**	45,103	**	19,693
\$5,000,000 or more	* 1,656	**	* 30,282	98,329	**	42,667

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2021, November 2023.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021**

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

Marital status, age, and industry	Number of returns	Adjusted gross income less deficit	Total income	Business or profession (Schedule C)			
				Net income		Net loss	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
<b>All returns with Schedule C, total</b>	<b>29,309,596</b>	<b>3,168,005,348</b>	<b>3,249,404,795</b>	<b>21,108,892</b>	<b>516,857,530</b>	<b>7,547,272</b>	<b>105,548,747</b>
<b>Marital status</b>							
Returns of married persons filing jointly and returns of surviving spouses	13,444,031	2,413,832,343	2,470,984,590	9,668,123	325,381,117	3,394,116	52,600,263
Returns of married persons filing separately	605,804	62,982,137	64,358,058	396,364	12,121,853	194,732	3,674,788
Returns of heads of households	4,260,588	175,204,904	180,709,617	3,054,886	49,406,224	1,151,140	14,626,312
Returns of single persons	10,999,173	515,985,963	533,352,530	7,989,519	129,948,335	2,807,284	34,647,384
<b>Age [1]</b>							
Under 18	75,106	401,156	421,283	69,459	225,032	* 5,647	* 35,347
18 under 26	2,638,369	59,967,825	61,508,982	2,125,194	17,115,048	485,017	3,559,263
26 under 35	5,418,437	299,068,187	305,772,838	4,020,182	63,891,078	1,316,018	14,359,001
35 under 45	6,557,672	632,588,751	646,639,697	4,705,572	112,376,345	1,709,953	25,305,455
45 under 55	5,726,958	761,933,905	779,992,015	3,973,969	116,521,983	1,610,704	26,743,527
55 under 65	4,936,727	746,936,901	770,327,153	3,486,104	120,735,241	1,325,757	20,477,171
65 and over	3,956,327	667,108,624	684,742,827	2,728,411	85,992,803	1,094,176	15,068,982
<b>Industry</b>							
Agriculture, forestry, hunting, and fishing	323,256	34,693,564	35,303,517	193,428	4,145,944	123,232	2,313,729
Mining	87,049	37,845,963	38,157,959	62,784	1,858,268	18,937	914,901
Utilities	16,954	3,173,576	3,197,966	11,244	182,855	5,701	118,510
Construction	3,145,504	167,181,930	173,634,285	2,538,665	60,223,309	574,298	9,783,438
Manufacturing	380,518	47,542,037	48,501,958	234,213	6,011,933	130,197	2,350,832
Wholesale trade (merchant wholesalers)	363,712	49,122,691	50,268,363	236,118	8,104,283	119,019	2,122,414
Retail trade	2,687,846	275,248,435	279,838,124	1,544,063	28,309,734	1,057,429	11,222,872
Transportation and warehousing	3,671,901	176,651,713	180,637,193	2,777,418	35,139,365	862,261	10,265,472
Information	481,912	60,580,647	61,533,912	321,708	6,089,156	141,615	1,924,090
Finance and insurance	718,896	189,945,271	195,385,062	491,645	32,860,244	190,223	5,376,908
Real estate and rental and leasing	1,499,713	280,434,691	289,905,217	1,003,303	54,483,695	456,464	8,317,494
Professional, scientific, and technical services	3,680,180	729,509,982	750,104,096	2,639,519	110,756,388	919,375	11,642,595
Administrative and support and waste management services	2,775,909	199,314,807	203,670,400	2,149,635	34,158,935	589,193	7,708,316
Educational services	829,879	94,974,646	96,521,241	619,151	6,422,905	175,592	1,902,131
Health care and social assistance	2,190,047	276,395,936	286,328,876	1,686,959	53,283,842	447,009	5,586,983
Arts, entertainment, and recreation	1,626,690	229,954,247	233,144,819	1,070,452	19,270,414	512,796	6,254,343
Accommodation, food services, and drinking places	609,185	51,483,481	52,686,379	377,124	8,760,137	226,621	5,382,588
Other services	3,704,281	222,111,977	228,243,515	2,747,414	42,886,875	896,354	11,272,685
Unclassified establishments	516,165	41,839,752	42,341,913	404,050	3,909,247	100,955	1,088,445

Footnotes at end of table.



**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Schedule E				Farm (Schedule F)			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>All returns with Schedule C, total</b>	<b>3,028,062</b>	<b>356,446,571</b>	<b>1,536,826</b>	<b>92,156,886</b>	<b>94,888</b>	<b>2,908,341</b>	<b>340,908</b>	<b>12,030,546</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	2,193,402	292,835,581	1,080,636	69,389,156	79,008	2,600,622	282,867	10,235,542
Returns of married persons filing separately	43,091	8,947,317	17,721	3,127,849	1,644	35,395	3,858	195,482
Returns of heads of households	155,448	9,973,713	79,986	2,905,804	3,047	42,231	7,489	180,726
Returns of single persons	636,121	44,689,960	358,483	16,734,077	11,188	230,092	46,694	1,418,797
<b>Age [1]</b>								
Under 18	**	**	0	0	**	**	0	0
18 under 26	** 47,216	** 1,661,078	14,867	157,403	** 1,516	** 16,407	6,091	156,400
26 under 35	247,015	12,354,825	142,716	3,337,539	8,325	260,374	25,597	660,859
35 under 45	577,797	55,972,783	298,642	12,769,996	14,376	432,212	49,267	1,739,563
45 under 55	635,518	88,916,129	349,568	23,263,198	17,567	568,445	68,355	2,788,111
55 under 65	733,611	100,685,652	364,112	23,548,344	27,453	756,289	87,591	3,158,232
65 and over	786,903	96,856,102	366,920	29,080,406	25,652	874,614	104,007	3,527,382
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	37,491	5,878,990	12,466	1,101,793	10,556	277,640	29,501	1,071,770
Mining	38,927	12,194,192	9,241	2,034,810	2,106	106,380	8,930	543,235
Utilities	922	502,002	1,544	140,269	* 83	* 2,383	30	14,216
Construction	261,522	16,091,973	121,714	3,337,271	9,364	174,069	42,739	1,103,011
Manufacturing	45,158	7,318,714	15,674	1,276,150	4,421	89,725	11,762	434,132
Wholesale trade (merchant wholesalers)	45,223	7,943,365	26,958	2,116,592	1,598	35,034	10,355	322,905
Retail trade	297,646	32,958,346	161,878	6,362,217	10,878	459,856	43,916	1,281,459
Transportation and warehousing	161,035	13,758,357	84,745	4,114,975	7,284	279,855	19,245	784,498
Information	49,879	5,568,819	22,692	1,352,400	91	13,617	798	127,546
Finance and insurance	135,744	29,012,726	82,795	9,477,222	2,138	142,761	10,321	532,172
Real estate and rental and leasing	355,412	48,624,089	210,895	16,636,215	5,804	194,636	20,570	948,734
Professional, scientific, and technical services	533,785	68,541,862	286,776	17,416,143	9,033	296,821	43,918	1,729,505
Administrative and support and waste management services	189,949	18,762,204	95,023	5,082,200	8,743	197,974	24,991	694,997
Educational services	89,069	5,675,701	38,701	1,081,946	888	9,397	6,839	196,620
Health care and social assistance	204,039	25,161,651	91,989	4,116,083	2,078	41,642	16,519	591,640
Arts, entertainment, and recreation	189,545	24,547,994	71,652	7,931,486	3,222	202,236	12,173	537,373
Accommodation, food services, and drinking places	54,254	9,681,233	34,980	3,768,731	3,970	44,320	4,214	248,331
Other services	298,550	18,877,182	150,016	3,333,940	12,577	339,199	28,902	747,772
Unclassified establishments	39,913	5,347,168	17,086	1,476,443	* 55	* 795	5,187	120,633

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Salaries and wages for joint returns		Salaries and wages for nonjoint returns		Taxable interest		Ordinary dividends	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
<b>All returns with Schedule C, total</b>	<b>10,282,441</b>	<b>1,213,768,484</b>	<b>8,831,655</b>	<b>386,711,430</b>	<b>9,476,040</b>	<b>27,101,588</b>	<b>6,199,140</b>	<b>92,454,801</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	10,282,441	1,213,768,484	9,046	648,401	6,573,129	19,799,048	4,275,781	69,635,301
Returns of married persons filing separately	0	0	359,611	22,670,145	122,376	1,208,351	82,659	4,642,858
Returns of heads of households	0	0	2,436,309	107,225,322	644,641	575,193	213,851	2,524,824
Returns of single persons	0	0	6,026,689	256,167,562	2,135,894	5,518,997	1,626,850	15,651,817
<b>Age [1]</b>								
Under 18	0	0	26,318	154,334	* 5,953	* 1,449	11,442	7,887
18 under 26	159,218	6,771,366	1,698,333	35,001,245	236,651	50,365	206,728	194,874
26 under 35	1,333,822	120,742,854	2,382,403	91,775,520	955,365	422,340	680,799	2,069,929
35 under 45	2,621,487	318,732,479	1,934,073	99,034,718	1,819,893	2,002,317	1,069,423	6,935,851
45 under 55	2,598,718	368,351,451	1,452,763	86,465,858	1,927,740	4,857,957	1,139,762	13,307,154
55 under 65	2,312,802	287,593,918	941,648	54,534,379	2,165,241	7,870,379	1,367,794	23,072,303
65 and over	1,256,394	111,576,416	396,116	19,745,375	2,365,197	11,896,781	1,723,193	46,866,803
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	122,399	11,935,211	91,182	3,204,916	130,975	420,470	56,741	1,593,765
Mining	30,318	5,590,735	12,285	1,156,027	59,029	910,287	45,255	3,938,595
Utilities	5,734	997,807	7,371	415,455	5,845	82,808	5,699	238,509
Construction	943,480	57,287,657	545,014	19,542,341	699,307	819,765	329,541	1,601,919
Manufacturing	158,025	17,203,814	87,603	3,617,424	143,572	368,608	93,783	1,715,996
Wholesale trade (merchant wholesalers)	145,605	17,034,074	79,036	4,638,969	134,432	618,908	88,220	1,492,868
Retail trade	1,133,214	134,190,651	803,693	37,525,605	930,623	1,850,590	612,623	4,723,327
Transportation and warehousing	902,769	55,722,687	1,598,054	45,477,351	606,893	993,983	297,267	3,292,201
Information	186,431	25,843,891	186,109	9,289,161	168,204	397,586	137,205	2,515,324
Finance and insurance	329,827	47,378,845	175,513	11,563,620	341,870	2,947,915	292,674	8,458,120
Real estate and rental and leasing	672,441	92,140,454	322,844	19,950,924	751,468	3,847,162	552,082	7,696,967
Professional, scientific, and technical services	1,649,895	282,980,934	956,561	68,632,025	1,803,142	5,951,557	1,398,692	26,858,659
Administrative and support and waste management services	803,228	75,848,898	839,389	28,717,978	661,915	1,346,902	376,441	4,984,255
Educational services	372,584	50,139,364	316,237	15,077,457	349,839	401,397	248,113	2,034,934
Health care and social assistance	765,875	118,208,979	747,077	35,310,818	771,733	1,210,773	491,315	5,885,325
Arts, entertainment, and recreation	625,665	92,809,388	573,110	31,455,640	652,594	2,742,210	504,841	8,343,676
Accommodation, food services, and drinking places	166,503	15,137,692	229,151	8,747,182	154,373	797,119	80,175	2,446,638
Other services	1,127,961	97,651,128	1,048,504	34,535,913	984,426	1,031,399	505,532	3,392,123
Unclassified establishments	140,490	15,666,278	212,922	7,852,623	125,802	362,149	82,942	1,241,601

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Qualified dividends		State income tax refunds		Capital gain distributions reported on Form 1040		Sales of capital assets reported on Form 1040, Schedule D			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Taxable net gain		Taxable net loss	
							Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
<b>All returns with Schedule C, total</b>	<b>5,880,756</b>	<b>73,060,970</b>	<b>620,883</b>	<b>824,006</b>	<b>722,022</b>	<b>3,668,003</b>	<b>4,442,847</b>	<b>569,023,964</b>	<b>1,872,432</b>	<b>3,889,452</b>
<b>Marital status</b>										
Returns of married persons filing jointly and returns of surviving spouses	4,085,202	54,364,169	306,096	486,912	496,659	2,877,682	3,004,236	458,926,356	1,153,696	2,541,130
Returns of married persons filing separately	71,180	4,065,647	10,835	36,396	6,195	10,926	67,140	20,874,175	42,279	46,501
Returns of heads of households	192,438	2,089,800	58,212	76,099	25,509	46,523	171,755	11,822,869	114,137	222,499
Returns of single persons	1,531,936	12,541,353	245,739	224,598	193,658	732,871	1,199,715	77,400,563	562,320	1,079,322
<b>Age [1]</b>										
Under 18	11,442	2,627	0	0	* 2,975	* 15,197	* 2,976	* 3,393	**	**
18 under 26	197,429	131,739	4,470	6,696	35,200	30,036	187,330	1,534,422	** 94,249	** 106,485
26 under 35	639,909	1,568,467	59,180	80,629	76,700	225,860	610,106	18,649,210	260,252	417,172
35 under 45	1,024,846	5,476,163	116,027	139,322	118,994	302,900	868,141	67,445,470	350,382	595,237
45 under 55	1,080,498	10,295,802	164,945	208,711	129,810	512,587	792,544	117,818,009	360,077	784,778
55 under 65	1,289,489	17,580,946	141,871	198,574	155,932	832,609	918,258	166,405,411	360,330	886,578
65 and over	1,637,144	38,005,227	134,389	190,073	202,411	1,748,814	1,063,493	197,168,049	447,141	1,099,201
<b>Industry</b>										
Agriculture, forestry, hunting, and fishing	53,718	1,342,091	5,898	8,496	9,226	62,723	48,454	8,742,512	14,502	31,800
Mining	44,219	3,360,705	2,165	2,370	3,389	56,259	35,289	14,074,176	15,113	41,896
Utilities	5,685	180,747	**	**	**	**	1,753	1,046,782	1,036	3,104
Construction	312,129	1,165,000	46,345	46,045	45,490	145,680	259,221	16,439,112	114,969	236,014
Manufacturing	87,724	1,410,973	5,008	6,160	9,613	58,381	57,814	11,743,480	38,886	77,955
Wholesale trade (merchant wholesalers)	82,773	1,237,170	9,479	25,096	13,133	41,115	59,690	10,829,245	28,089	64,915
Retail trade	581,235	3,592,976	69,490	83,491	60,601	293,987	442,339	31,687,175	193,553	386,821
Transportation and warehousing	274,749	2,842,825	56,016	61,492	35,313	55,522	297,718	18,863,780	164,260	280,770
Information	133,669	2,123,118	11,554	12,136	15,337	113,968	94,879	12,208,321	51,502	82,383
Finance and insurance	276,206	6,695,781	19,302	58,072	30,673	131,093	211,752	59,782,711	77,956	180,662
Real estate and rental and leasing	521,526	5,991,249	55,364	73,090	46,134	191,464	408,332	70,929,369	163,935	373,177
Professional, scientific, and technical services	1,341,705	20,901,766	103,799	149,898	139,108	921,232	957,985	155,322,343	379,333	856,628
Administrative and support and waste management services	352,532	3,941,480	53,029	50,681	45,101	237,521	247,775	32,042,424	105,290	219,515
Educational services	233,355	1,552,077	23,799	26,076	36,436	129,511	156,162	9,244,044	46,744	98,434
Health care and social assistance	465,357	4,451,415	44,125	72,138	63,787	464,201	326,881	32,941,960	121,069	274,447
Arts, entertainment, and recreation	482,043	6,497,081	41,300	51,245	78,928	453,261	326,629	43,705,418	124,742	237,332
Accommodation, food services, and drinking places	76,045	2,119,499	7,189	17,039	9,797	24,386	69,172	13,307,418	32,184	55,700
Other services	477,175	2,648,484	59,808	68,697	69,835	276,369	370,422	19,211,677	176,458	344,103
Unclassified establishments	78,911	1,006,533	** 7,212	** 11,785	** 10,122	** 11,328	70,579	6,902,018	22,813	43,794

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Sales of property other than capital assets				Taxable Individual Retirement Arrangement (IRA) distributions		Taxable pensions and annuities [1]	
	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
<b>All returns with Schedule C, total</b>	<b>433,121</b>	<b>27,189,188</b>	<b>322,679</b>	<b>9,082,058</b>	<b>2,258,214</b>	<b>65,148,232</b>	<b>3,908,440</b>	<b>113,924,701</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	342,122	19,536,736	212,606	6,537,507	1,661,801	52,318,445	2,697,610	89,406,738
Returns of married persons filing separately	5,488	615,757	6,073	359,131	20,066	502,034	54,694	1,048,899
Returns of heads of households	12,914	514,388	25,142	358,319	65,784	1,160,902	250,339	3,803,202
Returns of single persons	72,597	6,522,306	78,858	1,827,100	510,563	11,166,852	905,797	19,665,863
<b>Age [1]</b>								
Under 18	0	0	**	**	**	**	0	0
18 under 26	7,741	99,021	** 7,978	** 73,256	** 13,128	** 117,269	47,843	133,604
26 under 35	35,407	698,253	28,955	263,691	67,277	896,927	239,409	2,154,787
35 under 45	71,959	2,860,646	67,845	1,214,529	144,408	2,194,785	341,094	4,375,158
45 under 55	93,951	7,386,214	68,890	2,364,248	218,424	4,867,802	454,949	10,589,033
55 under 65	106,352	6,800,985	66,555	2,291,289	469,207	13,362,130	905,884	31,065,064
65 and over	117,710	9,344,069	82,457	2,875,046	1,345,770	43,709,319	1,919,261	65,607,055
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	15,860	818,149	5,876	144,149	34,240	948,921	54,836	1,967,921
Mining	10,481	727,630	3,982	240,996	24,658	1,177,654	27,829	1,005,378
Utilities	110	7,205	189	15,682	1,443	104,266	3,786	50,099
Construction	48,890	1,269,965	20,251	336,836	126,857	2,125,334	237,982	5,545,462
Manufacturing	8,875	297,132	8,745	150,579	46,041	1,245,572	58,306	1,917,911
Wholesale trade (merchant wholesalers)	10,655	654,707	2,676	53,297	34,985	1,078,788	63,074	1,662,198
Retail trade	44,877	1,526,873	33,347	463,821	233,831	5,514,276	437,228	12,308,622
Transportation and warehousing	34,072	4,178,837	23,253	365,670	88,778	1,432,012	314,780	5,084,181
Information	1,863	321,072	5,142	89,217	28,383	1,184,668	39,671	954,896
Finance and insurance	16,447	5,097,630	15,062	2,373,023	108,854	3,492,192	150,699	3,632,555
Real estate and rental and leasing	51,788	2,305,007	37,060	1,524,647	202,972	5,801,888	277,637	9,122,468
Professional, scientific, and technical services	63,057	2,289,793	54,659	1,157,325	486,813	18,185,209	691,810	25,787,213
Administrative and support and waste management services	26,646	2,108,559	25,915	321,249	147,282	3,677,184	306,757	8,543,616
Educational services	6,178	183,426	7,400	125,452	79,083	2,219,161	156,590	5,774,871
Health care and social assistance	17,653	724,474	19,771	383,637	184,826	6,363,441	308,416	9,048,794
Arts, entertainment, and recreation	26,341	2,982,938	16,350	344,076	171,078	5,301,125	267,178	8,981,968
Accommodation, food services, and drinking places	9,168	688,132	8,262	462,124	33,722	850,065	58,215	1,460,385
Other services	38,767	886,009	30,082	382,535	203,313	3,858,487	395,689	9,518,393
Unclassified establishments	1,393	121,650	4,659	147,743	21,054	587,988	57,959	1,557,771

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Rent				Royalty			
	Net income		Net loss (includes nondeductible loss)		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
<b>All returns with Schedule C, total</b>	<b>1,366,510</b>	<b>27,024,241</b>	<b>1,266,876</b>	<b>24,201,441</b>	<b>425,852</b>	<b>10,430,070</b>	<b>19,783</b>	<b>291,817</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	990,588	20,849,376	914,480	16,674,782	315,906	7,093,232	14,047	167,074
Returns of married persons filing separately	17,684	568,174	23,604	714,081	3,533	536,347	320	14,377
Returns of heads of households	63,025	812,691	66,249	1,271,181	12,097	266,160	209	75,155
Returns of single persons	295,213	4,794,000	262,542	5,541,397	94,316	2,534,330	5,207	35,211
<b>Age [1]</b>								
Under 18	**	**	**	**	**	**	0	0
18 under 26	** 6,836	** 61,005	** 5,676	** 52,323	** 6,017	** 24,945	0	0
26 under 35	75,459	607,213	75,832	1,053,227	25,463	470,294	2,356	10,150
35 under 45	220,536	2,494,894	235,339	4,088,300	48,578	1,277,134	620	78,891
45 under 55	266,754	4,771,365	308,325	5,922,363	63,997	968,399	3,305	39,962
55 under 65	358,232	7,620,296	337,551	6,306,720	99,000	2,576,063	3,589	55,343
65 and over	438,693	11,469,469	304,153	6,778,507	182,797	5,113,236	9,913	107,471
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	19,176	438,026	11,517	138,555	4,647	185,595	45	466
Mining	11,225	520,441	6,319	117,968	30,433	3,219,222	622	44,726
Utilities	231	54,325	538	33,100	420	18,171	**	**
Construction	146,039	2,407,460	106,483	1,347,287	25,034	301,652	115	1,390
Manufacturing	18,818	574,745	13,314	267,605	10,634	192,144	382	448
Wholesale trade (merchant wholesalers)	24,639	420,851	18,468	258,691	4,967	72,872	32	634
Retail trade	148,651	2,911,754	125,880	1,891,888	36,255	547,804	495	10,506
Transportation and warehousing	51,012	857,709	63,909	881,869	17,867	410,063	75	5,628
Information	13,926	245,014	15,168	323,433	16,462	288,152	84	350
Finance and insurance	50,298	1,236,437	59,136	1,158,346	15,832	463,014	1,977	16,344
Real estate and rental and leasing	188,578	5,782,543	196,853	6,410,836	25,124	687,231	2,409	14,292
Professional, scientific, and technical services	219,116	3,927,682	231,565	4,325,678	92,708	1,362,690	5,808	103,833
Administrative and support and waste management services	86,852	1,319,680	77,592	1,174,064	17,103	560,047	1,945	63,103
Educational services	42,460	402,101	35,914	535,118	11,088	88,756	1,316	1,607
Health care and social assistance	83,720	1,649,786	86,263	1,948,129	25,464	223,933	1,396	8,139
Arts, entertainment, and recreation	66,847	1,219,551	61,469	957,447	57,575	1,288,920	1,473	8,260
Accommodation, food services, and drinking places	27,028	902,900	30,340	840,668	5,822	130,394	28	244
Other services	156,131	1,929,120	116,945	1,376,484	24,903	328,594	574	8,261
Unclassified establishments	11,762	224,117	9,201	214,274	3,515	60,817	** 1,006	** 3,585

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Farm rental				Total rental and royalty			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
<b>All returns with Schedule C, total</b>	<b>52,346</b>	<b>749,311</b>	<b>19,026</b>	<b>153,891</b>	<b>1,670,903</b>	<b>36,781,774</b>	<b>992,397</b>	<b>19,714,613</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	43,394	580,898	15,311	113,175	1,203,526	27,383,308	687,359	14,216,802
Returns of married persons filing separately	134	20,909	* 18	* 1,682	20,073	1,099,374	10,386	503,494
Returns of heads of households	* 55	* 1,516	* 996	* 1,358	73,227	1,004,243	57,021	986,037
Returns of single persons	8,763	145,987	2,701	37,676	374,076	7,294,849	237,632	4,008,280
<b>Age [1]</b>								
Under 18	0	0	0	0	**	**	**	**
18 under 26	0	0	0	0	** 12,710	** 85,684	** 5,659	** 51,337
26 under 35	* 17	* 171	**	**	96,706	1,029,690	62,172	760,065
35 under 45	2,464	12,724	** 3,468	** 10,653	248,024	3,600,277	176,272	3,069,360
45 under 55	5,894	43,523	3,814	14,943	302,568	5,425,912	218,579	4,657,388
55 under 65	8,220	142,974	4,721	29,449	426,552	9,952,559	263,413	5,361,713
65 and over	35,750	549,918	7,022	98,846	584,342	16,687,653	266,301	5,814,752
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	866	15,539	1,798	15,112	23,231	634,675	8,824	149,657
Mining	1,633	31,592	287	7,476	34,034	3,740,657	4,950	141,913
Utilities	**	**	0	0	579	74,637	197	15,255
Construction	2,327	20,233	1,432	13,948	165,423	2,641,779	91,506	1,148,639
Manufacturing	2,426	18,287	* 1,021	* 1,909	27,668	754,441	11,052	172,513
Wholesale trade (merchant wholesalers)	422	10,750	* 1,053	* 26,168	27,667	481,739	13,080	251,617
Retail trade	9,542	155,655	2,735	17,828	175,536	3,511,800	97,073	1,461,630
Transportation and warehousing	1,753	18,679	94	2,725	63,917	1,258,307	52,830	829,473
Information	* 178	* 10,063	* 266	* 2,955	29,106	527,368	11,679	242,609
Finance and insurance	1,183	12,705	197	1,500	58,497	1,589,462	46,716	906,217
Real estate and rental and leasing	3,066	34,859	301	7,443	195,014	6,309,511	163,014	4,571,007
Professional, scientific, and technical services	8,561	138,217	1,498	9,539	280,918	5,085,576	158,658	3,867,825
Administrative and support and waste management services	5,723	164,254	226	6,781	101,912	1,971,179	65,040	1,199,151
Educational services	* 1,257	* 5,263	* 1,326	* 7,925	50,497	471,033	27,201	331,197
Health care and social assistance	1,455	5,346	2,045	11,919	99,671	1,781,261	57,353	1,539,342
Arts, entertainment, and recreation	7,081	61,876	* 4	* 29	119,329	2,475,417	45,111	777,717
Accommodation, food services, and drinking places	745	6,523	1,044	1,559	31,611	962,841	27,309	768,191
Other services	4,087	33,005	2,634	4,578	172,656	2,235,363	102,377	1,103,758
Unclassified establishments	** 42	** 6,464	* 1,064	* 14,496	13,638	274,727	8,427	236,903

Footnotes at end of table.



**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Partnership and S corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
<b>All returns with Schedule C, total</b>	<b>1,744,751</b>	<b>316,382,155</b>	<b>844,336</b>	<b>78,592,052</b>	<b>125,517</b>	<b>10,951,022</b>	<b>12,973</b>	<b>1,518,602</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	1,312,179	263,260,154	636,053	59,916,558	91,946	8,260,921	10,497	1,324,598
Returns of married persons filing separately	27,008	7,790,022	12,197	2,843,089	2,144	315,287	132	38,631
Returns of heads of households	94,562	9,084,609	29,927	2,114,735	2,794	96,633	1,111	16,804
Returns of single persons	311,001	36,247,370	166,159	13,717,669	28,633	2,278,182	1,233	138,568
<b>Age [1]</b>								
Under 18	**	**	0	0	0	0	0	0
18 under 26	** 32,088	** 1,466,728	10,086	113,817	4,283	116,899	**	**
26 under 35	159,419	11,210,452	94,482	2,757,773	5,598	295,589	** 330	** 1,089
35 under 45	400,341	52,513,114	169,633	10,560,334	12,132	808,889	1,737	89,799
45 under 55	413,292	83,367,325	195,795	19,975,081	20,293	1,678,907	2,951	186,744
55 under 65	409,633	89,631,517	179,201	19,850,000	33,394	3,241,035	3,559	476,089
65 and over	329,978	78,193,019	195,138	25,335,047	49,818	4,809,703	4,396	764,880
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	18,019	5,188,392	7,030	1,026,553	2,765	146,428	55	16,087
Mining	19,692	8,488,280	9,952	2,387,085	2,836	599,652	301	140,209
Utilities	874	410,290	1,394	128,115	* 15	* 21,597	**	**
Construction	118,745	12,766,477	49,160	2,439,005	7,752	1,028,885	403	94,794
Manufacturing	21,428	6,306,468	9,293	1,196,667	2,431	369,865	128	19,030
Wholesale trade (merchant wholesalers)	25,235	7,344,625	17,210	1,954,617	2,420	232,322	1,063	25,678
Retail trade	152,587	29,212,062	95,241	5,352,983	11,904	810,767	2,487	123,888
Transportation and warehousing	110,464	12,520,626	39,110	3,399,363	2,741	280,548	113	187,264
Information	27,841	4,985,028	12,881	1,168,300	784	130,861	192	15,928
Finance and insurance	100,041	26,962,759	57,334	8,916,197	5,421	925,010	1,148	119,314
Real estate and rental and leasing	229,903	42,424,178	109,132	13,356,547	13,252	1,487,968	2,368	306,229
Professional, scientific, and technical services	336,885	62,666,196	181,758	14,574,616	28,328	1,999,727	2,057	183,340
Administrative and support and waste management services	109,319	16,743,604	45,879	4,236,370	6,218	486,073	574	85,331
Educational services	41,788	5,079,267	18,043	788,871	3,801	169,070	36	5,548
Health care and social assistance	133,316	23,573,253	56,504	3,180,342	7,557	472,522	1,296	61,784
Arts, entertainment, and recreation	89,178	21,500,059	42,130	7,485,099	11,569	947,448	244	43,600
Accommodation, food services, and drinking places	29,778	8,740,920	14,626	3,217,907	1,745	239,731	387	44,892
Other services	149,259	16,433,565	66,922	2,500,406	12,186	491,731	79	13,252
Unclassified establishments	30,399	5,036,107	10,735	1,283,009	1,793	110,816	** 44	** 32,432

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Unemployment compensation		Social Security benefits				Foreign-earned income exclusion	
			Total		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)
<b>All returns with Schedule C, total</b>	<b>4,069,476</b>	<b>58,385,771</b>	<b>4,016,230</b>	<b>109,356,254</b>	<b>3,060,579</b>	<b>61,535,107</b>	<b>62,227</b>	<b>3,609,412</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	1,885,896	28,813,943	2,734,127	84,606,456	2,283,836	50,862,215	25,321	1,907,557
Returns of married persons filing separately	65,754	1,046,969	59,124	1,090,520	52,923	780,260	10,907	525,605
Returns of heads of households	743,227	10,250,412	125,034	1,915,994	64,830	497,434	2,978	195,312
Returns of single persons	1,374,599	18,274,446	1,097,946	21,743,285	658,990	9,395,198	23,020	980,938
<b>Age [1]</b>								
Under 18	**	**	**	**	0	0	**	**
18 under 26	** 224,818	** 2,719,559	** 15,710	** 127,597	**	**	** 1,590	** 35,734
26 under 35	830,823	10,941,018	28,242	259,287	** 16,034	** 63,362	11,748	539,671
35 under 45	1,004,972	14,902,644	53,051	758,815	28,093	175,347	12,311	850,884
45 under 55	848,098	12,439,484	119,109	1,976,101	72,586	819,440	14,885	985,804
55 under 65	750,577	11,192,122	539,697	8,766,473	362,213	4,204,982	13,651	841,743
65 and over	410,189	6,190,944	3,260,421	97,467,980	2,581,651	56,271,976	8,041	355,576
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	23,546	249,811	54,458	1,428,354	42,017	820,384	282	12,007
Mining	8,160	112,308	39,750	1,339,361	36,182	826,487	162	9,061
Utilities	* 417	* 3,445	1,509	63,281	1,492	45,768	80	3,715
Construction	347,825	5,033,695	312,621	7,260,789	193,241	3,176,120	1,179	71,927
Manufacturing	42,630	650,849	76,356	2,055,045	57,596	1,091,278	540	25,885
Wholesale trade (merchant wholesalers)	46,361	807,034	68,875	1,843,898	52,849	1,021,553	789	48,262
Retail trade	332,710	4,718,293	466,629	11,863,356	352,560	6,324,958	4,409	231,798
Transportation and warehousing	678,488	10,715,645	238,631	4,865,986	144,965	1,831,653	838	45,238
Information	76,584	895,805	38,556	1,140,436	29,222	652,297	1,328	104,249
Finance and insurance	84,213	1,295,932	149,817	4,800,252	126,976	2,827,959	1,539	123,350
Real estate and rental and leasing	218,298	3,320,824	334,495	10,002,192	284,780	6,174,248	1,561	108,092
Professional, scientific, and technical services	447,536	6,350,150	668,002	22,298,348	589,196	14,701,338	20,385	1,395,435
Administrative and support and waste management services	323,479	4,575,073	323,299	7,524,700	214,435	3,676,351	2,678	142,985
Educational services	75,354	956,651	106,673	3,073,894	90,620	2,089,554	6,784	288,144
Health care and social assistance	276,914	3,576,743	320,326	9,166,247	242,265	5,614,077	4,630	295,619
Arts, entertainment, and recreation	285,969	4,070,116	244,317	7,036,411	214,719	4,325,117	7,764	355,790
Accommodation, food services, and drinking places	97,024	1,446,260	60,824	1,623,836	42,526	827,752	908	41,170
Other services	622,962	8,485,230	468,116	10,693,390	315,053	4,794,516	5,759	272,118
Unclassified establishments	81,006	1,121,906	42,978	1,276,479	29,885	713,695	611	34,567

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Other income				Net operating loss		Gambling earnings	
	Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
<b>All returns with Schedule C, total</b>	<b>1,264,811</b>	<b>16,721,696</b>	<b>91,722</b>	<b>3,195,722</b>	<b>446,172</b>	<b>73,513,253</b>	<b>494,274</b>	<b>13,184,034</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	836,323	8,773,877	47,201	1,742,771	213,646	47,956,182	277,924	8,912,296
Returns of married persons filing separately	22,231	669,689	2,953	264,228	15,828	4,975,045	8,157	515,582
Returns of heads of households	71,515	678,037	9,919	193,665	17,138	2,160,642	72,409	1,159,056
Returns of single persons	334,742	6,600,093	31,649	995,058	199,560	18,421,384	135,784	2,597,100
<b>Age [1]</b>								
Under 18	* 1,526	* 12,427	0	0	**	**	0	0
18 under 26	64,276	314,973	* 2,142	* 16,126	** 5,669	** 119,887	* 3,315	* 16,854
26 under 35	165,984	887,474	8,318	259,318	31,938	1,518,447	40,312	565,426
35 under 45	247,962	2,248,952	26,779	528,961	52,579	6,214,889	104,726	2,372,054
45 under 55	264,845	6,456,411	18,734	819,061	70,483	11,258,585	101,147	3,253,515
55 under 65	277,957	3,455,695	21,672	1,118,733	110,758	20,683,059	130,322	3,790,493
65 and over	242,260	3,345,763	14,077	453,523	174,745	33,718,386	114,452	3,185,691
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	18,572	176,271	36	3,841	12,053	1,856,487	3,875	162,269
Mining	6,714	164,120	139	34,770	4,465	3,106,399	3,846	203,593
Utilities	546	7,031	* 5	* 226	363	269,634	* 322	* 10,867
Construction	70,477	613,246	6,336	142,418	43,824	4,424,394	60,931	1,812,459
Manufacturing	17,916	213,421	1,350	18,733	7,485	1,501,768	7,712	166,865
Wholesale trade (merchant wholesalers)	20,392	100,976	2,544	59,886	13,186	1,704,144	4,802	190,723
Retail trade	128,987	875,863	7,400	132,184	58,602	6,107,861	52,520	1,192,972
Transportation and warehousing	122,582	925,938	11,699	123,860	31,219	3,668,856	61,573	1,323,760
Information	29,014	265,543	1,219	29,175	12,095	1,710,314	5,138	102,974
Finance and insurance	56,103	5,054,651	3,029	224,080	14,342	4,702,680	17,435	661,431
Real estate and rental and leasing	90,209	1,083,535	9,108	259,028	38,141	13,053,968	37,968	1,235,136
Professional, scientific, and technical services	221,207	3,130,349	13,362	723,273	65,952	11,812,169	50,857	2,175,852
Administrative and support and waste management services	77,744	787,238	11,219	292,734	22,088	3,208,794	46,799	955,474
Educational services	44,917	357,661	2,418	58,885	7,220	690,465	9,674	93,319
Health care and social assistance	105,111	910,766	5,090	192,294	21,246	2,515,235	33,180	581,578
Arts, entertainment, and recreation	91,255	1,040,817	4,292	521,714	26,105	4,917,313	21,665	670,735
Accommodation, food services, and drinking places	23,638	270,634	3,908	157,654	20,224	4,032,687	12,080	224,835
Other services	116,940	578,788	7,829	194,289	45,976	3,462,149	61,173	1,318,320
Unclassified establishments	22,486	164,847	739	26,679	1,585	767,936	2,725	100,872

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Statutory adjustments							
	Total		Educator expenses deduction		Health savings account deduction		Deductible part of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)
<b>All returns with Schedule C, total</b>	<b>21,025,081</b>	<b>81,334,707</b>	<b>708,253</b>	<b>192,641</b>	<b>496,161</b>	<b>1,902,146</b>	<b>19,751,614</b>	<b>31,333,411</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	9,957,554	57,119,594	483,985	138,707	374,044	1,583,650	9,182,376	19,369,681
Returns of married persons filing separately	373,809	1,375,396	17,794	4,369	3,660	9,505	358,500	614,778
Returns of heads of households	3,067,842	5,497,094	73,581	17,946	21,294	57,075	2,931,446	3,247,516
Returns of single persons	7,625,877	17,342,623	132,892	31,620	97,163	251,916	7,279,292	8,101,435
<b>Age [1]</b>								
Under 18	55,528	20,128	0	0	0	0	55,528	14,599
18 under 26	1,936,916	1,538,281	17,928	4,313	* 998	* 143	1,883,363	1,157,770
26 under 35	3,928,633	6,698,058	114,561	28,348	57,390	129,404	3,730,765	4,195,274
35 under 45	4,765,207	14,038,689	196,230	54,410	116,265	415,256	4,473,540	7,124,388
45 under 55	4,093,370	18,041,250	217,073	60,654	120,660	430,046	3,780,149	6,963,140
55 under 65	3,560,528	23,375,883	122,237	34,438	152,406	752,732	3,316,077	6,957,664
65 and over	2,684,899	17,622,417	40,223	10,478	48,443	174,565	2,512,191	4,920,576
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	197,915	609,401	4,390	1,098	7,770	38,572	181,104	256,011
Mining	58,894	311,972	* 591	* 148	1,381	9,092	52,267	119,096
Utilities	11,597	24,375	**	**	* 10	* 83	11,532	11,266
Construction	2,508,622	6,444,153	36,980	9,404	32,880	98,800	2,444,105	3,994,219
Manufacturing	232,673	959,100	6,759	1,690	10,167	43,013	205,742	336,350
Wholesale trade (merchant wholesalers)	237,522	1,143,632	8,983	2,246	4,009	16,892	220,729	477,648
Retail trade	1,564,644	4,584,051	87,508	23,630	51,280	157,801	1,364,315	1,787,427
Transportation and warehousing	2,628,182	3,981,643	44,124	11,582	21,514	52,766	2,530,062	2,468,871
Information	327,997	952,324	11,561	3,249	5,334	18,310	295,774	395,915
Finance and insurance	506,582	5,438,638	19,663	5,018	36,046	168,043	449,222	1,445,407
Real estate and rental and leasing	1,059,376	9,463,940	35,690	9,898	41,623	189,238	976,803	3,158,596
Professional, scientific, and technical services	2,684,337	20,582,482	79,484	21,508	112,158	463,743	2,501,689	6,071,917
Administrative and support and waste management services	2,098,030	4,350,424	30,754	9,326	26,851	102,596	2,029,522	2,233,462
Educational services	653,720	1,545,080	155,566	42,834	12,463	41,749	568,915	479,214
Health care and social assistance	1,708,212	9,929,727	52,345	13,860	54,596	253,323	1,622,360	2,999,276
Arts, entertainment, and recreation	1,066,085	3,187,113	64,914	19,042	26,358	86,330	970,385	1,169,330
Accommodation, food services, and drinking places	389,774	1,202,058	7,128	1,782	6,342	24,966	362,161	555,646
Other services	2,722,591	6,124,302	52,530	13,798	39,375	124,466	2,604,701	3,111,966
Unclassified establishments	368,329	500,291	** 9,282	** 2,530	6,006	12,364	360,228	261,796

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Statutory adjustments—continued							
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)
<b>All returns with Schedule C, total</b>	<b>779,418</b>	<b>20,102,026</b>	<b>2,547,771</b>	<b>17,253,232</b>	<b>52,159</b>	<b>25,098</b>	<b>80,503</b>	<b>2,347,406</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	592,037	15,724,202	1,603,970	13,333,291	39,657	11,290	40,296	1,191,106
Returns of married persons filing separately	9,427	225,206	39,756	254,748	24	33	1,810	43,118
Returns of heads of households	26,309	841,457	121,593	601,474	1,013	394	7,890	238,320
Returns of single persons	151,646	3,311,160	782,452	3,063,720	11,466	13,380	30,506	874,861
<b>Age [1]</b>								
Under 18	0	0	0	0	0	0	0	0
18 under 26	6,684	109,395	14,904	33,714	**	**	0	0
26 under 35	39,480	735,260	219,410	753,074	** 5,032	** 1,387	**	**
35 under 45	126,316	2,781,457	343,763	2,213,012	8,432	11,484	** 3,983	** 88,613
45 under 55	163,499	4,617,685	427,831	3,552,090	6,794	3,772	17,543	525,089
55 under 65	251,726	6,941,670	582,647	5,285,379	13,547	1,124	34,741	1,098,015
65 and over	191,713	4,916,559	959,215	5,415,962	18,355	7,331	24,235	635,690
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	1,220	46,814	23,245	180,969	1,168	1,273	586	29,541
Mining	1,820	41,815	14,545	105,796	187	25	142	6,273
Utilities	* 159	* 1,557	2,322	10,036	0	0	**	**
Construction	33,935	550,806	216,869	1,217,603	2,957	10,464	5,556	89,552
Manufacturing	7,994	187,723	32,290	216,892	* 1,477	* 91	335	18,495
Wholesale trade (merchant wholesalers)	10,036	331,581	28,223	227,508	289	11	445	14,844
Retail trade	25,159	637,636	165,229	1,140,729	5,905	3,004	7,783	144,174
Transportation and warehousing	7,818	166,863	112,065	457,910	3,473	178	5,957	126,737
Information	11,781	205,767	34,946	177,141	* 414	* 290	940	62,458
Finance and insurance	53,840	1,742,454	142,234	1,318,545	2,333	616	7,155	178,741
Real estate and rental and leasing	98,571	3,065,901	276,295	2,174,127	2,161	530	3,370	141,284
Professional, scientific, and technical services	278,648	7,397,636	579,249	4,484,709	8,064	2,384	16,034	626,228
Administrative and support and waste management services	21,145	518,795	161,476	783,673	5,505	3,854	6,480	100,771
Educational services	17,469	328,741	58,695	268,421	* 30	* 8	4,053	141,171
Health care and social assistance	137,905	3,560,324	247,598	2,037,782	9,881	1,142	10,167	378,099
Arts, entertainment, and recreation	31,918	709,907	119,939	688,026	1,559	440	4,369	142,155
Accommodation, food services, and drinking places	5,111	94,605	39,537	258,045	73	16	1,018	39,448
Other services	33,715	476,500	279,991	1,405,488	4,669	744	4,563	85,129
Unclassified establishments	1,173	36,599	13,022	99,832	* 2,014	* 26	** 1,550	** 22,306

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Statutory adjustments—continued				Charitable contributions if took standard deduction		Total standard deduction	
	IRA payments		Student loan interest deduction		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount				
	(98)	(99)	(100)	(101)	(102)	(103)	(104)	(105)
<b>All returns with Schedule C, total</b>	<b>864,261</b>	<b>5,154,272</b>	<b>1,045,311</b>	<b>889,851</b>	<b>9,637,156</b>	<b>3,966,341</b>	<b>25,299,818</b>	<b>487,172,550</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	558,606	3,839,961	632,032	554,447	5,970,701	2,998,380	11,287,901	288,217,785
Returns of married persons filing separately	10,480	47,389	0	0	160,903	43,154	471,756	5,967,284
Returns of heads of households	46,657	163,500	88,842	78,008	935,695	255,600	3,954,631	74,361,237
Returns of single persons	248,519	1,103,423	324,437	257,396	2,569,858	669,207	9,585,529	118,626,243
<b>Age [1]</b>								
Under 18	**	**	0	0	* 6,941	* 1,834	71,442	351,591
18 under 26	** 19,946	** 43,196	85,486	75,895	477,483	125,876	2,549,917	33,825,468
26 under 35	91,910	349,483	291,294	244,914	1,332,316	454,301	5,062,714	87,894,685
35 under 45	133,749	641,804	326,048	247,592	1,944,284	790,032	5,755,281	114,110,569
45 under 55	180,508	1,072,601	196,287	170,365	1,945,731	824,459	4,736,676	95,858,445
55 under 65	257,736	1,743,646	103,356	103,339	1,955,191	868,039	4,000,644	82,203,637
65 and over	180,413	1,303,542	42,840	47,746	1,975,209	901,799	3,123,143	72,928,156
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	3,946	29,351	13,581	17,299	97,731	44,673	276,494	5,534,195
Mining	3,604	25,552	* 4,374	* 1,468	35,491	16,259	61,394	1,407,652
Utilities	* 45	* 282	0	0	4,427	2,417	14,983	291,462
Construction	61,103	355,783	58,434	44,311	821,119	352,058	2,881,158	56,206,300
Manufacturing	13,290	89,380	13,022	6,151	123,824	56,000	323,374	6,794,626
Wholesale trade (merchant wholesalers)	8,842	53,693	7,176	8,891	127,280	57,439	301,021	6,153,989
Retail trade	73,213	372,531	116,834	87,043	993,082	416,948	2,298,278	46,293,462
Transportation and warehousing	55,043	303,192	97,582	72,340	864,830	320,683	3,397,819	59,812,004
Information	11,404	55,554	34,816	22,018	188,232	69,416	413,828	7,561,469
Finance and insurance	32,443	231,094	20,108	17,131	297,800	134,288	530,000	11,085,209
Real estate and rental and leasing	73,808	531,837	49,980	50,076	613,621	262,655	1,114,979	23,517,708
Professional, scientific, and technical services	188,466	1,182,252	173,512	153,625	1,539,714	642,780	2,863,747	58,286,448
Administrative and support and waste management services	73,779	429,922	72,843	56,571	779,942	313,153	2,528,000	47,180,894
Educational services	28,709	149,759	59,415	63,899	374,923	147,466	711,942	13,942,632
Health care and social assistance	68,609	366,170	97,821	106,601	764,287	311,469	1,844,845	35,719,962
Arts, entertainment, and recreation	49,618	241,687	94,487	71,472	647,927	258,729	1,382,432	26,141,291
Accommodation, food services, and drinking places	11,039	87,832	14,619	20,190	143,120	55,555	520,776	9,526,139
Other services	102,246	611,592	106,288	82,602	1,098,952	454,624	3,364,750	63,670,710
Unclassified establishments	5,055	36,810	10,419	8,162	120,855	49,729	469,996	8,046,397

Footnotes at end of table.



**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Total itemized deductions		Qualified business income deduction		Taxable income		Alternative minimum tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
<b>All returns with Schedule C, total</b>	<b>3,305,951</b>	<b>170,119,027</b>	<b>14,039,463</b>	<b>86,996,491</b>	<b>22,206,142</b>	<b>2,537,149,256</b>	<b>59,488</b>	<b>1,319,968</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	1,925,838	122,353,114	7,739,540	65,263,503	11,677,162	1,995,923,731	46,276	1,100,486
Returns of married persons filing separately	102,282	6,271,099	275,531	1,817,183	484,561	54,280,474	1,492	43,055
Returns of heads of households	243,699	9,689,574	1,433,811	4,176,744	2,605,889	100,297,191	1,976	45,612
Returns of single persons	1,034,131	31,805,240	4,590,582	15,739,061	7,438,530	386,647,861	9,744	130,814
<b>Age [1]</b>								
Under 18	**	**	7,937	4,705	13,886	106,320	0	0
18 under 26	** 28,243	** 593,667	1,060,747	1,440,036	1,525,877	29,541,885	70	1,352
26 under 35	253,962	7,932,658	2,524,764	7,472,605	3,954,498	207,009,203	2,625	82,608
35 under 45	687,707	27,951,843	3,231,788	17,241,607	5,127,501	489,392,121	8,450	215,370
45 under 55	875,189	40,105,695	2,775,332	19,680,465	4,609,176	625,437,688	12,367	235,233
55 under 65	808,222	41,887,736	2,520,859	21,993,474	3,999,251	624,975,487	17,552	373,860
65 and over	652,629	51,647,428	1,918,038	19,163,599	2,975,953	560,686,553	18,424	411,545
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	32,987	2,029,038	128,879	1,140,653	244,619	28,255,758	1,004	13,810
Mining	22,278	2,967,206	53,087	1,339,553	73,627	34,414,416	1,532	48,450
Utilities	1,943	281,591	9,357	66,130	14,922	2,772,420	72	1,676
Construction	165,464	6,737,185	1,473,600	7,952,916	2,075,342	108,941,891	1,496	22,523
Manufacturing	40,721	2,415,085	137,766	1,608,385	278,931	38,555,830	1,050	29,343
Wholesale trade (merchant wholesalers)	47,782	3,225,923	163,220	1,791,867	276,865	39,883,775	951	28,033
Retail trade	309,919	12,687,177	1,075,139	7,476,928	2,134,027	218,662,844	3,939	127,109
Transportation and warehousing	198,815	8,443,849	1,689,366	5,018,305	2,641,036	113,183,240	897	24,044
Information	53,212	4,132,087	246,711	1,193,250	397,003	49,442,018	1,007	43,839
Finance and insurance	168,851	12,502,146	422,217	5,852,114	629,086	165,566,212	4,441	76,917
Real estate and rental and leasing	338,114	17,363,155	843,948	11,173,663	1,313,012	241,158,253	7,757	130,010
Professional, scientific, and technical services	740,695	39,849,206	2,122,275	16,398,519	3,219,688	628,158,865	18,869	383,615
Administrative and support and waste management services	199,347	10,569,440	1,178,773	5,438,347	1,850,777	145,543,530	2,294	66,868
Educational services	106,827	3,876,740	479,984	1,282,051	713,066	77,054,470	1,270	34,695
Health care and social assistance	325,914	13,638,453	1,122,010	6,136,255	1,682,843	226,380,027	5,336	85,205
Arts, entertainment, and recreation	204,261	12,735,851	817,421	3,637,460	1,344,057	192,817,744	3,195	81,423
Accommodation, food services, and drinking places	57,753	3,830,772	219,932	2,177,945	402,596	41,180,289	1,494	73,930
Other services	254,476	11,046,441	1,625,131	6,273,689	2,555,232	152,551,343	2,271	37,964
Unclassified establishments	36,593	1,787,683	230,648	1,038,463	359,413	32,626,328	615	10,513

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Income tax before credits		Tax credits					
			Total		Foreign tax credit		Child care credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
<b>All returns with Schedule C, total</b>	<b>22,159,471</b>	<b>523,435,966</b>	<b>14,188,608</b>	<b>34,408,972</b>	<b>2,107,303</b>	<b>6,190,787</b>	<b>174,635</b>	<b>321,048</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	11,658,152	416,759,781	8,099,957	25,646,526	1,554,561	4,163,238	129,113	250,968
Returns of married persons filing separately	488,933	12,213,877	195,310	1,127,660	37,992	691,187	0	0
Returns of heads of households	2,614,976	17,911,767	2,481,504	3,908,396	61,094	266,378	40,534	65,429
Returns of single persons	7,397,410	76,550,541	3,411,837	3,726,390	453,656	1,069,983	* 4,987	* 4,652
<b>Age [1]</b>								
Under 18	11,903	15,084	**	**	**	**	0	0
18 under 26	1,518,959	4,381,895	** 916,075	** 766,061	** 33,635	** 34,839	**	**
26 under 35	3,959,068	35,600,099	2,608,400	5,020,420	184,891	213,943	** 35,924	** 69,176
35 under 45	5,128,966	95,778,497	4,060,329	11,566,800	341,437	834,175	94,833	177,023
45 under 55	4,604,148	134,163,704	3,324,319	8,798,027	383,610	1,541,802	35,405	59,443
55 under 65	3,987,916	135,783,997	2,155,756	5,192,242	499,281	1,849,682	6,386	11,760
65 and over	2,948,512	117,712,691	1,123,730	3,065,421	664,449	1,716,346	* 2,086	* 3,646
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	246,514	5,674,094	157,775	393,502	20,689	38,280	* 276	* 411
Mining	74,136	8,299,540	41,838	218,226	19,286	94,396	**	**
Utilities	14,920	601,032	10,079	47,992	1,938	5,912	0	0
Construction	2,079,772	18,205,874	1,393,921	2,575,697	86,637	58,374	9,036	15,306
Manufacturing	274,603	7,896,451	174,801	481,820	27,246	63,600	* 2,653	* 11,820
Wholesale trade (merchant wholesalers)	274,972	8,633,137	166,942	561,291	25,125	178,263	* 2,031	* 1,067
Retail trade	2,130,229	42,122,060	1,348,653	3,323,944	181,830	282,995	18,599	21,876
Transportation and warehousing	2,646,001	18,782,593	1,716,517	2,844,068	46,124	157,063	13,813	26,336
Information	394,004	10,131,750	224,648	630,779	45,044	110,663	5,127	8,569
Finance and insurance	624,381	39,037,538	387,865	1,658,078	104,221	734,661	7,627	9,560
Real estate and rental and leasing	1,306,177	51,550,886	748,219	2,254,178	177,377	389,886	8,226	21,317
Professional, scientific, and technical services	3,210,807	138,197,821	1,963,420	6,320,578	595,096	2,024,970	20,457	35,620
Administrative and support and waste management services	1,847,138	27,640,804	1,229,467	2,618,829	107,301	334,288	24,446	44,100
Educational services	706,115	14,189,245	456,677	1,166,271	85,784	149,242	8,995	18,667
Health care and social assistance	1,680,912	48,382,178	1,142,774	2,473,336	198,586	384,050	18,055	34,043
Arts, entertainment, and recreation	1,329,897	42,371,527	758,409	2,385,031	188,730	801,851	8,520	19,683
Accommodation, food services, and drinking places	400,837	8,713,350	270,096	787,679	19,585	100,260	* 4,687	* 15,722
Other services	2,557,477	26,475,687	1,759,802	3,192,161	151,741	253,149	19,427	31,661
Unclassified establishments	360,581	6,530,397	236,705	475,511	24,963	28,883	** 2,659	** 5,292

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Tax credits—continued							
	Nonrefundable education credit		Retirement savings contribution credit		Nonrefundable child and other dependent tax credit		Total refundable credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(122)	(123)	(124)	(125)	(126)	(127)	(128)	(129)
<b>All returns with Schedule C, total</b>	<b>1,628,327</b>	<b>1,689,376</b>	<b>1,515,102</b>	<b>341,016</b>	<b>2,623,609</b>	<b>2,106,279</b>	<b>16,223,610</b>	<b>68,738,332</b>
<b>Marital status</b>								
Returns of married persons filing jointly and returns of surviving spouses	945,640	1,135,565	761,010	197,748	1,807,941	1,575,818	7,302,332	30,277,089
Returns of married persons filing separately	0	0	22,249	4,621	28,430	25,706	150,737	593,937
Returns of heads of households	246,744	210,632	286,133	61,197	711,349	456,034	3,799,158	24,583,619
Returns of single persons	435,943	343,179	445,710	77,449	75,889	48,722	4,971,383	13,283,688
<b>Age [1]</b>								
Under 18	0	0	0	0	0	0	* 5,949	* 65,815
18 under 26	240,035	188,785	119,736	16,602	23,288	11,964	1,510,056	5,679,077
26 under 35	339,501	322,842	405,300	74,531	148,232	158,189	3,421,209	18,278,256
35 under 45	312,219	309,046	334,314	72,182	616,390	621,100	4,834,125	25,393,342
45 under 55	457,045	524,104	326,899	82,823	1,059,135	806,369	3,556,080	12,880,318
55 under 65	250,351	310,371	276,253	79,730	638,337	425,683	1,970,726	5,012,897
65 and over	29,175	34,229	52,600	15,147	138,227	82,974	925,464	1,428,628
<b>Industry</b>								
Agriculture, forestry, hunting, and fishing	15,185	13,730	20,460	4,620	28,211	22,488	181,103	766,768
Mining	* 2,034	* 1,990	**	**	5,832	3,087	23,530	99,613
Utilities	0	0	0	0	3,065	3,240	7,854	25,006
Construction	104,552	109,475	128,999	32,067	281,939	255,261	1,975,875	8,539,261
Manufacturing	14,578	12,107	13,901	2,977	34,396	23,182	196,040	833,293
Wholesale trade (merchant wholesalers)	16,571	17,873	16,798	4,269	38,597	30,094	185,320	727,880
Retail trade	179,695	200,760	167,082	39,761	260,606	232,888	1,431,403	5,605,462
Transportation and warehousing	254,913	242,298	239,367	43,663	300,564	208,432	2,299,013	9,136,351
Information	20,262	21,889	22,313	5,226	25,448	23,423	239,406	763,025
Finance and insurance	32,150	42,419	33,379	6,408	68,070	65,615	304,545	1,062,993
Real estate and rental and leasing	61,604	75,858	59,324	12,253	166,126	142,252	648,672	2,202,536
Professional, scientific, and technical services	214,971	239,926	137,222	32,402	357,571	299,173	1,577,231	5,691,266
Administrative and support and waste management services	120,701	117,757	138,053	31,541	222,042	178,207	1,738,870	8,629,475
Educational services	96,908	103,854	36,657	8,529	100,495	88,120	392,849	1,277,184
Health care and social assistance	140,420	134,245	123,797	29,873	225,206	152,591	1,258,015	6,004,977
Arts, entertainment, and recreation	108,738	105,227	72,842	14,518	113,750	77,725	718,683	2,127,955
Accommodation, food services, and drinking places	28,063	34,265	36,355	5,513	63,264	55,886	369,713	2,013,801
Other services	182,942	173,735	237,561	60,344	290,562	213,101	2,391,878	12,064,563
Unclassified establishments	34,042	41,968	** 30,992	** 7,053	37,865	31,514	283,612	1,166,923

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Tax credits—continued								Income tax after credits	
	Total refundable credits—continued									
	Earned income credit		Refundable child tax credit or additional child tax credit		American opportunity credit		Refundable child and dependent care credit		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
(130)	(131)	(132)	(133)	(134)	(135)	(136)	(137)	(138)	(139)	
<b>All returns with Schedule C, total</b>	<b>8,761,664</b>	<b>20,391,494</b>	<b>9,377,578</b>	<b>29,850,584</b>	<b>1,357,037</b>	<b>1,229,434</b>	<b>1,447,745</b>	<b>3,241,669</b>	<b>16,495,486</b>	<b>487,529,405</b>
<b>Marital status</b>										
Returns of married persons filing jointly and returns of surviving spouses	2,140,844	5,749,516	5,583,779	18,417,806	689,577	634,591	785,290	1,491,859	9,547,839	390,136,076
Returns of married persons filing separately	8,983	18,367	103,092	315,826	0	0	* 5,339	* 11,679	401,876	11,017,792
Returns of heads of households	2,923,244	10,263,015	3,205,212	9,607,484	292,079	275,598	599,999	1,567,360	911,070	13,894,821
Returns of single persons	3,688,593	4,360,596	485,496	1,509,467	375,381	319,245	57,117	170,772	5,634,702	72,480,716
<b>Age [1]</b>										
Under 18	* 3,966	* 14,065	* 3,966	* 14,278	0	0	0	0	10,911	14,261
18 under 26	1,087,919	1,968,615	419,459	1,339,593	253,124	217,629	71,819	170,268	894,447	3,603,073
26 under 35	2,158,678	5,372,517	2,110,259	7,689,317	234,540	200,277	480,532	1,219,451	2,543,462	30,378,303
35 under 45	2,204,123	6,666,102	3,868,490	13,269,014	238,055	207,439	661,073	1,442,652	3,344,817	83,911,537
45 under 55	1,570,337	3,857,048	2,315,588	5,962,218	405,531	387,033	199,050	331,577	3,507,494	125,006,134
55 under 65	1,047,796	1,754,610	548,386	1,318,673	203,648	196,734	31,278	70,750	3,398,348	130,138,090
65 and over	688,844	758,536	111,430	257,491	22,140	20,322	* 3,992	* 6,972	2,796,007	114,478,006
<b>Industry</b>										
Agriculture, forestry, hunting, and fishing	104,113	240,220	108,020	362,811	13,499	10,668	9,224	19,163	174,929	5,272,329
Mining	8,723	24,166	15,218	52,734	* 1,091	* 524	* 2,976	* 3,861	68,605	8,077,163
Utilities	**	**	4,876	12,110	**	**	**	**	11,798	552,923
Construction	1,133,943	2,593,009	1,134,023	4,004,732	106,286	97,401	91,937	220,661	1,277,797	15,471,113
Manufacturing	91,859	235,169	128,002	429,261	16,096	12,104	13,003	24,926	224,447	7,406,251
Wholesale trade (merchant wholesalers)	80,387	205,416	113,892	346,181	17,991	14,536	14,135	25,195	220,299	8,033,752
Retail trade	664,395	1,456,276	894,752	2,823,842	142,352	129,591	146,237	320,400	1,667,224	38,671,124
Transportation and warehousing	1,538,704	3,284,592	1,161,308	3,798,854	241,957	211,265	144,178	338,367	1,693,973	15,758,850
Information	90,358	155,863	120,865	391,580	15,681	14,866	27,468	67,478	327,171	9,474,405
Finance and insurance	99,166	201,801	196,144	568,771	23,451	20,977	30,137	57,685	534,042	37,335,697
Real estate and rental and leasing	205,109	393,761	392,992	1,173,064	58,077	54,453	70,413	151,408	1,138,396	49,178,983
Professional, scientific, and technical services	516,363	1,052,110	960,764	2,813,049	136,455	126,985	202,374	366,208	2,755,369	131,678,371
Administrative and support and waste management services	1,099,194	2,865,656	1,028,192	3,255,731	105,471	96,592	129,860	319,226	1,202,184	24,901,703
Educational services	124,050	209,449	252,669	762,472	47,661	45,814	43,347	98,531	604,062	12,994,287
Health care and social assistance	747,784	2,064,220	780,524	2,501,648	110,783	99,799	149,017	309,202	1,258,189	45,814,683
Arts, entertainment, and recreation	295,801	489,028	370,554	1,087,074	77,428	71,671	70,053	113,813	1,139,939	39,912,163
Accommodation, food services, and drinking places	230,338	537,724	207,654	662,030	32,114	30,947	37,331	102,221	265,977	7,884,254
Other services	1,559,567	4,017,503	1,353,532	4,338,923	186,477	167,133	244,276	645,989	1,671,741	23,076,738
Unclassified establishments	** 171,810	** 365,529	153,597	465,716	** 24,166	** 24,108	** 21,777	** 57,335	259,346	6,034,613

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Net investment income tax		Total income tax		All other taxes				Total tax liability	
	Number of returns	Amount	Number of returns	Amount	Total		Self-employment tax		Number of returns	Amount
					Number of returns	Amount	Number of returns	Amount		
	(140)	(141)	(142)	(143)	(144)	(145)	(146)	(147)	(148)	(149)
<b>All returns with Schedule C, total</b>	<b>1,667,817</b>	<b>16,809,392</b>	<b>16,499,193</b>	<b>504,338,082</b>	<b>21,025,201</b>	<b>70,260,993</b>	<b>19,751,614</b>	<b>62,656,233</b>	<b>19,638,333</b>	<b>562,289,344</b>
<b>Marital status</b>										
Returns of married persons filing jointly and returns of surviving spouses	1,406,001	13,451,242	9,550,105	403,586,735	9,923,164	44,635,348	9,182,376	38,734,291	10,662,293	443,211,876
Returns of married persons filing separately	24,435	750,052	402,245	11,767,841	404,923	1,443,195	358,500	1,229,376	492,504	13,087,305
Returns of heads of households	40,114	313,285	911,179	14,208,002	3,092,366	6,902,172	2,931,446	6,493,530	1,163,324	17,117,061
Returns of single persons	197,266	2,294,813	5,635,665	74,775,504	7,604,749	17,280,277	7,279,292	16,199,035	7,320,212	88,873,103
<b>Age [1]</b>										
Under 18	**	**	10,911	14,280	55,528	29,170	55,528	29,170	52,557	34,812
18 under 26	** 3,071	** 32,839	894,449	3,635,894	1,913,411	2,371,732	1,883,363	2,314,594	1,336,939	5,006,380
26 under 35	85,856	445,453	2,543,601	30,823,746	3,924,630	9,046,589	3,730,765	8,388,612	3,099,567	37,021,578
35 under 45	319,048	1,802,914	3,345,698	85,714,134	4,815,690	15,971,435	4,473,540	14,246,419	4,005,599	97,569,871
45 under 55	427,220	3,320,963	3,508,128	128,326,925	4,159,523	16,308,715	3,780,149	13,923,999	4,091,352	142,160,280
55 under 65	426,599	4,712,961	3,399,109	134,850,826	3,552,868	15,863,353	3,316,077	13,913,551	3,908,068	149,380,683
65 and over	406,023	6,494,262	2,797,297	120,972,278	2,603,551	10,669,998	2,512,191	9,839,890	3,144,252	131,115,741
<b>Industry</b>										
Agriculture, forestry, hunting, and fishing	12,755	240,246	174,957	5,512,569	196,345	581,197	181,104	511,928	204,981	5,935,102
Mining	22,132	587,830	68,642	8,665,008	57,498	306,863	52,267	238,159	71,764	8,956,650
Utilities	1,369	40,323	11,836	593,246	13,788	28,564	11,532	22,528	12,956	617,505
Construction	49,209	280,264	1,277,831	15,751,373	2,511,895	8,344,470	2,444,105	7,987,150	1,945,839	21,699,198
Manufacturing	22,212	280,582	224,495	7,686,833	225,078	770,883	205,742	672,586	260,774	8,337,847
Wholesale trade (merchant wholesalers)	22,209	259,466	220,327	8,293,218	245,872	1,095,689	220,729	955,177	256,106	9,230,148
Retail trade	131,708	767,883	1,667,749	39,439,006	1,533,907	4,166,746	1,364,315	3,574,094	1,867,228	42,880,991
Transportation and warehousing	21,059	554,258	1,693,998	16,313,108	2,650,844	5,336,078	2,530,062	4,936,220	2,103,306	19,956,962
Information	27,458	373,148	327,207	9,847,551	322,105	941,447	295,774	791,677	360,395	10,700,861
Finance and insurance	99,902	2,004,836	534,195	39,340,400	504,192	3,313,244	449,222	2,890,577	595,654	42,505,326
Real estate and rental and leasing	182,942	1,616,135	1,138,639	50,795,108	1,069,019	6,983,596	976,803	6,316,647	1,254,072	57,444,178
Professional, scientific, and technical services	503,446	5,067,404	2,756,472	136,745,527	2,718,856	14,127,351	2,501,689	12,142,576	3,025,527	149,979,489
Administrative and support and waste management services	69,439	958,329	1,202,504	25,860,031	2,119,503	4,871,362	2,029,522	4,465,899	1,578,281	29,141,908
Educational services	55,589	274,094	604,109	13,268,155	608,140	1,133,881	568,915	958,128	658,877	14,254,872
Health care and social assistance	208,746	997,135	1,258,733	46,811,818	1,710,726	6,776,251	1,622,360	5,997,688	1,417,154	52,672,819
Arts, entertainment, and recreation	125,245	1,478,446	1,140,199	41,390,561	1,057,293	2,910,679	970,385	2,338,152	1,269,349	44,011,360
Accommodation, food services, and drinking places	21,207	371,097	266,177	8,255,346	389,077	1,245,442	362,161	1,111,081	337,052	9,215,215
Other services	72,534	455,034	1,671,773	23,531,764	2,716,334	6,717,175	2,604,701	6,222,555	2,085,217	28,061,628
Unclassified establishments	18,660	202,883	259,348	6,237,461	374,729	610,074	360,228	523,409	333,801	6,687,284

Footnotes at end of table.

**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Tax payments									
	Total		Income tax withheld		Estimated tax payments		Payments with request for extension of filing time		Excess Social Security taxes withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(150)	(151)	(152)	(153)	(154)	(155)	(156)	(157)	(158)	(159)
<b>All returns with Schedule C, total</b>	<b>21,805,252</b>	<b>553,244,066</b>	<b>20,238,346</b>	<b>269,893,981</b>	<b>3,694,327</b>	<b>174,726,186</b>	<b>939,812</b>	<b>103,992,578</b>	<b>467,124</b>	<b>1,337,003</b>
<b>Marital status</b>										
Returns of married persons filing jointly and returns of surviving spouses	11,618,503	439,136,966	10,984,450	212,818,439	2,558,487	139,396,382	667,110	84,390,509	364,603	1,047,930
Returns of married persons filing separately	407,320	12,712,175	379,566	3,712,192	54,273	5,043,717	23,197	3,939,403	4,082	10,897
Returns of heads of households	2,655,161	20,051,878	2,393,644	12,328,101	118,030	3,945,617	30,850	2,165,665	30,002	82,444
Returns of single persons	7,124,268	81,343,047	6,480,687	41,035,250	963,537	26,340,470	218,656	13,497,000	68,438	195,733
<b>Age [1]</b>										
Under 18	18,386	15,532	16,402	9,424	* 1,986	* 5,683	* 996	* 240	0	0
18 under 26	1,821,881	5,061,927	1,759,966	4,100,981	50,870	413,516	14,182	354,901	1,208	5,218
26 under 35	3,891,957	36,900,441	3,683,405	27,376,422	263,672	4,916,119	62,245	3,278,435	53,976	144,990
35 under 45	4,758,321	95,568,306	4,506,809	59,823,873	509,781	20,651,342	163,861	13,247,087	148,668	438,239
45 under 55	4,347,364	137,487,126	4,096,224	74,746,323	656,361	38,783,018	205,737	23,126,595	148,869	438,915
55 under 65	3,831,735	146,302,464	3,482,587	64,899,299	961,034	49,674,855	238,484	31,390,565	84,227	243,651
65 and over	3,135,608	131,908,269	2,692,954	38,937,660	1,250,622	60,281,654	254,307	32,594,755	30,176	65,990
<b>Industry</b>										
Agriculture, forestry, hunting, and fishing	244,218	6,074,002	227,981	2,576,663	41,193	2,073,852	4,799	1,392,615	1,206	3,507
Mining	72,966	9,975,850	58,608	1,604,938	32,548	4,958,486	11,358	3,405,015	636	1,692
Utilities	13,948	638,521	13,492	234,733	686	219,968	333	180,972	632	580
Construction	1,698,134	18,075,333	1,542,897	9,630,277	269,947	5,743,489	48,547	2,474,501	15,002	17,413
Manufacturing	288,966	8,545,120	263,848	3,398,255	48,463	2,976,822	10,697	2,134,573	3,870	9,327
Wholesale trade (merchant wholesalers)	258,989	8,949,250	238,297	3,804,851	48,485	3,045,830	12,634	2,041,295	8,175	24,245
Retail trade	2,180,250	42,633,704	2,068,137	26,012,099	261,830	10,043,820	84,764	6,156,292	39,256	114,133
Transportation and warehousing	2,657,151	20,395,061	2,575,661	11,167,839	114,757	5,012,952	32,897	3,824,386	10,170	25,599
Information	404,328	10,663,526	384,938	5,826,818	58,266	2,661,037	12,033	2,078,830	12,805	27,631
Finance and insurance	600,276	42,000,481	527,196	11,283,698	193,477	19,516,785	58,721	11,086,038	17,206	62,389
Real estate and rental and leasing	1,233,770	53,044,379	1,099,861	20,164,908	367,055	20,195,107	124,855	12,405,506	35,483	119,432
Professional, scientific, and technical services	3,159,680	147,066,644	2,878,033	70,212,080	884,620	47,977,771	261,114	28,052,834	143,065	456,344
Administrative and support and waste management services	1,817,291	29,420,287	1,692,087	15,279,951	217,237	8,259,256	42,771	5,527,368	20,478	42,627
Educational services	738,975	14,363,373	710,869	10,389,391	101,761	2,546,887	23,586	1,298,670	14,225	39,106
Health care and social assistance	1,711,410	52,142,805	1,580,174	28,940,831	385,943	16,742,230	76,641	5,958,533	70,425	213,316
Arts, entertainment, and recreation	1,380,650	44,464,342	1,309,777	23,936,571	212,763	11,589,241	57,284	8,722,798	39,262	105,595
Accommodation, food services, and drinking places	439,156	9,214,373	401,600	3,411,385	51,569	3,065,874	14,542	2,624,530	5,064	9,690
Other services	2,531,956	28,536,195	2,305,410	18,296,881	370,661	6,357,145	52,762	3,171,207	24,801	52,443
Unclassified establishments	373,138	7,040,819	359,480	3,721,815	33,066	1,739,634	9,476	1,456,612	5,363	11,934

Footnotes at end of table.



**Table 4. Individual Returns with Schedule C Attached: Selected Income Items, Adjustments, Credits, and Taxes, by Marital Status, Age, and Industry, Tax Year 2021—Continued**  
 [All figures are estimates based on samples—money amounts are in thousands of dollars]

Marital status, age, and industry	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2022 estimated tax		Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(160)	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)	(169)
<b>All returns with Schedule C, total</b>	<b>18,304,471</b>	<b>119,892,555</b>	<b>17,269,980</b>	<b>82,997,957</b>	<b>1,316,865</b>	<b>36,894,599</b>	<b>10,410,936</b>	<b>95,663,797</b>	<b>4,449,585</b>	<b>735,807</b>
<b>Marital status</b>										
Returns of married persons filing jointly and returns of surviving spouses	7,917,479	70,776,969	7,195,261	41,321,487	928,105	29,455,483	5,376,660	66,389,133	2,560,984	504,699
Returns of married persons filing separately	256,511	2,348,424	248,440	1,005,927	11,002	1,342,497	315,322	2,552,686	146,825	24,046
Returns of heads of households	3,708,230	23,657,832	3,677,529	22,853,246	39,581	804,587	532,885	4,320,080	219,516	34,862
Returns of single persons	6,422,251	23,109,329	6,148,749	17,817,297	338,177	5,292,032	4,186,070	22,401,898	1,522,260	172,200
<b>Age [1]</b>										
Under 18	13,427	61,225	13,424	61,065	**	**	47,596	24,238	* 3,970	* 90
18 under 26	1,822,173	5,806,841	1,808,980	5,703,079	** 13,726	** 103,922	736,787	1,732,373	161,887	11,005
26 under 35	3,773,964	19,115,091	3,713,861	18,287,400	79,263	827,691	1,565,041	8,909,179	570,797	56,355
35 under 45	4,401,058	27,659,701	4,265,766	23,944,777	173,678	3,714,924	2,077,240	18,493,911	875,321	137,256
45 under 55	3,505,210	23,808,803	3,317,462	16,453,849	233,561	7,354,954	2,140,936	23,193,792	983,379	193,769
55 under 65	2,711,160	22,042,913	2,438,189	11,253,536	349,152	10,789,377	2,142,287	23,158,599	1,013,536	190,190
65 and over	2,077,479	21,397,980	1,712,298	7,294,250	467,485	14,103,730	1,701,049	20,151,705	840,694	147,141
<b>Industry</b>										
Agriculture, forestry, hunting, and fishing	211,431	1,539,338	196,593	1,041,709	17,256	497,629	102,656	1,055,089	40,977	7,718
Mining	45,644	2,063,235	32,079	425,147	16,367	1,638,087	38,423	1,024,253	23,940	9,099
Utilities	10,536	99,835	9,890	44,477	683	55,358	6,357	69,019	1,730	651
Construction	1,727,601	8,164,463	1,651,248	6,983,444	100,977	1,181,020	1,338,677	7,784,782	591,383	64,340
Manufacturing	240,458	1,817,697	228,330	1,127,076	17,130	690,621	125,492	1,209,788	47,772	7,859
Wholesale trade (merchant wholesalers)	206,401	1,755,304	193,447	1,061,278	14,590	694,026	140,349	1,737,350	70,246	13,533
Retail trade	1,814,301	9,653,841	1,739,144	7,515,292	100,181	2,138,549	810,069	7,588,173	290,729	53,733
Transportation and warehousing	2,521,896	10,585,855	2,495,200	9,396,219	32,822	1,189,636	1,097,442	5,030,224	431,154	39,459
Information	289,603	1,865,971	277,599	1,159,302	16,713	706,669	181,975	1,669,871	69,999	11,928
Finance and insurance	366,603	6,135,658	304,140	2,492,077	73,341	3,643,582	339,079	6,395,068	178,257	58,846
Real estate and rental and leasing	720,960	8,163,503	611,761	3,917,872	131,595	4,245,631	748,394	12,114,250	436,773	100,995
Professional, scientific, and technical services	2,056,761	19,460,419	1,793,868	10,011,823	329,288	9,448,596	1,550,932	20,850,119	740,153	156,006
Administrative and support and waste management services	1,865,156	10,664,433	1,816,205	8,715,718	69,510	1,948,715	856,413	5,279,274	319,386	38,810
Educational services	521,487	2,377,093	495,089	1,956,196	31,530	420,897	296,756	1,923,184	112,267	12,323
Health care and social assistance	1,430,418	10,384,966	1,316,249	7,530,727	145,906	2,854,239	733,261	7,584,670	351,290	62,191
Arts, entertainment, and recreation	977,763	6,492,383	915,985	3,516,362	78,559	2,976,020	611,744	5,427,492	226,491	38,770
Accommodation, food services, and drinking places	423,370	3,265,787	412,338	2,427,534	19,181	838,252	172,295	1,989,755	56,015	12,068
Other services	2,544,434	13,436,685	2,458,541	12,118,684	112,025	1,318,001	1,085,465	5,954,502	401,061	39,268
Unclassified establishments	329,650	1,966,091	322,275	1,557,019	9,211	409,072	175,158	976,936	59,963	8,208

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

\*\* Data combined to avoid disclosure of information for specific taxpayers.

[1] Age for joint returns was based on the primary taxpayer's age.

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

SOURCE: IRS, Statistics of Income Division, Sole Proprietorship Returns 2021, November 2023.