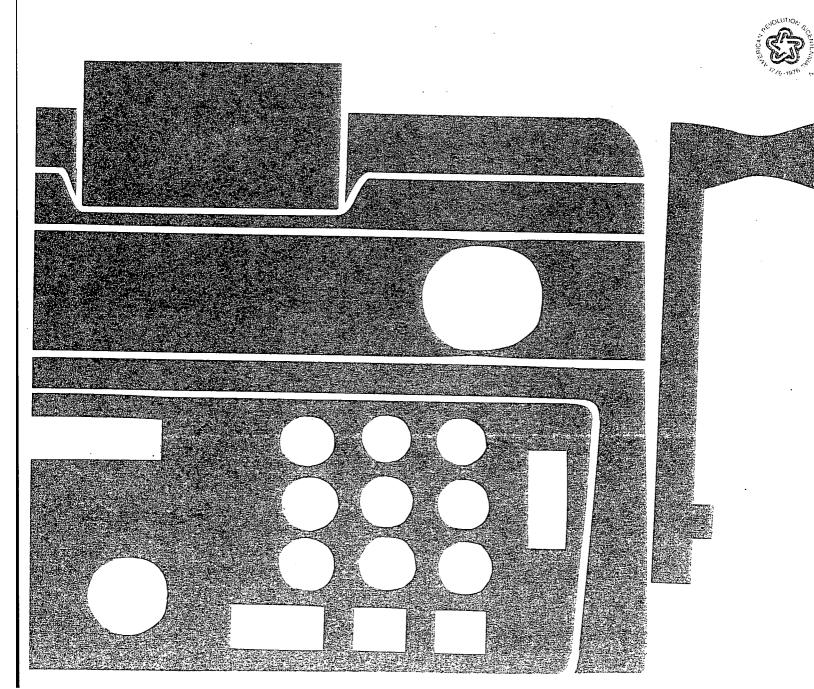
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Department of the Trassury Internal Revenue Service

Publication 438 (3-76



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STATISTICS 1972 OF INCOME 1972

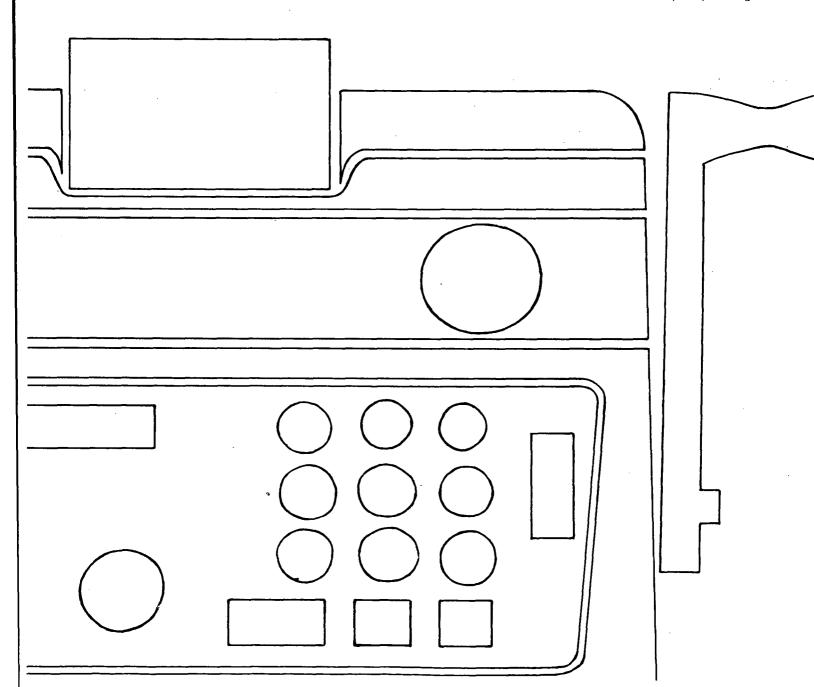


Internal Revenue Service

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This report was prepared under the direction of E. J. DiPaolo, Chief, Business Statistics Staff, Income, Finance, and Wealth Branch Other branches of the Statistics Division assisted in development of the sample design, the preparation of processing procedures, and the review of the tables. The data were abstracted by the service centers at Andover, Massachusetts; Austin, Texas; Chamblee, Georgia; Covington, Kentucky; Fresno, California, Holtsville, New York; Kansas City, Missouri; Memphis, Tennessee; Philadelphia, Pennsylvania; and Ogden, Utah, and the Data Center in Detroit, Michigan, which also developed the computer systems design and conducted computer processing of the data



Letter of Transmittal

Treasury Department, Office of Commissioner of Internal Revenue, Washington, D.C., March 15, 1976.

Dear Mr. Secretary:

As required by section 6108 of the Internal Revenue Code, we have prepared for publication this complete report, *Statistics of Income—1972*, *Business Income Tax Returns*. The report presents financial and economic estimates based on samples of returns of proprietorships, partnerships, and corporations with accounting periods ended July 1972 through June 1973.

Classification of the data by industry and measures of business size are regular features of this annual report. Special topics this year include proprietors with depreciable property and partnerships classified by number of partners. Industry data for proprietors and partnerships reflect the classification criteria established by the revised 1972 Standard Industrial Classification Manual.

Donald C. Alexander

Commissioner of Internal Revenue.

Hon. William E. Simon, Secretary of the Treasury.

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Total Business Activity

In earlier Business Income Tax Returns reports, Section 1 provided consolidated information by industry for corporate and noncorporate forms of businesses. Consolidation was not possible for 1972, however, because of noncomparability in the Statistics of Income industry groupings for the two business forms. The groupings for unincorporated businesses were changed for 1972 to reflect the revised 1972 Standard Industrial Classification (SIC) manual while those for incorporated businesses continued to follow the earlier 1967 version (actually a modification of it, the 1968 Enterprise SIC manual). (For details on the effects of the change on the industry groupings of proprietorships and partnerships, see Section 8.)

Proprietorships

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Adjusted gross income, net profit, and income tax, by industry and size of adjusted gross income, $60\,$

his section presents statistics for the single-owner busies whose activities were reported to the Internal Revenue ice on the returns of individuals. These activities enpassed virtually the entire range of unincorporated, owner businesses, farms, and professional practices, large enterprises with many employees and hired mans to the part-time operation in which the owner was the person involved. For example, the owner of a fleet of abs who conducted a business with the help of a large and the person who owned a cab and drove it during e time to supplement the family income might both be prietorships" in the statistics. Excluded were proprietorbusinesses reported on the returns of the fiduciary agents states and trusts. Very little business activity is involved; 970, the most recent year for which data are available, were estimated to be 33 thousand fiduciary income tax ms with proprietorship data showing a gross profit of million. In contrast, the estimates for proprietorships rted on individual income tax returns for 1970 were 9.4 on businesses showing gross profit of \$104 billion. ne basis for inclusion in these statistics was that the rietor must have filed an Individual Income Tax Return m 1040) including a business or farm schedule (schedule

· F) covering a farm, business, or professional practice.

Proprietors filed returns, and were thus covered in these statistics, if they met the "gross income" requirements, if they met the requirements for the self-employment tax, or if they were due an income tax refund. Proprietors were required to file if they exceeded a specified lower limit of gross income, which was defined as income from all sources not specifically exempt from tax and including gross profit (net receipts less cost of goods sold and/or operations) from mining, manufacturing, and trade proprietorships and net receipts from other proprietorship businesses.

For 1972, a return had to be filed by:

(a) A single person with gross income of at least \$2,050,

(b) A married couple (or a single person age 65 or older) with gross income of at least \$2,800,

(c) A married couple where one spouse was 65 or older and had combined gross income of at least \$3,550,

(d) A married couple where both spouses were age 65 or older and had combined gross income of at least \$4,300,

(e) A married person (regardless of age) whose spouse was filing a separate return (for example, to obtain a refund of income tax withheld), if that married person had a gross income of \$750 or more.

There were two major exceptions to the above filing requirements:

(1) A child being claimed as a dependent on his parents' return had to file if he had \$750 or more unearned income (for example, dividends, interest, capital gains) and

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

In addition, some proprietors filed returns even though not required, because they elected to pay self-employment tax on farm gross profit or because they were receiving a

refund of taxes previously paid.

Generally, a proprietor corresponded to a "self-employed" person, though some persons considered self-employed under the Internal Revenue Code were excluded from the statistics, notably business partners and persons not actually engaged in a trade or business, such as public officials and clergymen. The statistics also exclude persons practicing a profession and craftsmen both of whom were not required to file a schedule C; for example, the physician on the staff of a medical school and not engaged in an outside practice or the electrician employed by a manufacturing corporation who does not have a part-time business utilizing occupational skills.

The identification of a proprietor or proprietorship from tax returns was not always exact. Schedule C was sometimes used to report employee business expenses or partnership activity, and sometimes proprietorship activity was reported on other parts of the return. Such situations were adjusted for during statistical processing when they were identifiable; however, not all such conditions were identifiable, probably resulting in the incorrect inclusion of a small amount of proprietorship activity and the exclusion of some legitimate proprietorships. This problem with the method of reporting by the taxpayer particularly affected the industry, "Direct selling establishments," which in these statistics includes door-to-door selling and selling merchandise at parties in private homes if they were reported on schedule C or an identifiable substitute schedule.

Farm Landlords and Farm Operators

In table 2.1, farms are subdivided into "farm operators" and "farm landlords." This classification reflected a common method of renting farm land, the "crop share" arrangement. In this arrangement one person supplied the land and perhaps some operating capital and another person operated the farm, paying rent in shares of the resulting crop. For tax purposes, each reported share of receipt from the sale of the crop and, if such was the arrangement, share of the expenses. The operator always reported on the farm schedule, schedule F; schedule F was used if the landlord "materially participated" in the operation of the farm and the rent schedule, schedule E, if the role was purely passive.

In reports for years prior to 1971, only landlords who filed schedule F were included in the farm statistics. Beginning with 1971, however, those who reported on schedule E were required also to file Form 4835 which provides schedule F detail on income and expenses that were included in the farm statistics.

Industrial Activity by State

Tables 2.4 and 2.5 show proprietorship data classified by the State shown in the mailing address of the proprietor's return. This was usually the State where the proprietor lived, though a few proprietors used other addresses, such as business offices, the office of the practitioners who prepared their returns, or post office boxes. With the limitations that a few proprietorship businesses were not located in the State the proprietor gave as the mailing address or operated in more than one State, the data in tables 2.4 and 2.5 represent estimates of proprietorship business activity in each State.

The sample of proprietors' returns was designed to yield national rather than area estimates, and stratification was by income size rather than geographic area. However, for purposes of maximizing the reliability of State estimates, separate weights were computed by Internal Revenue district (which corresponded to either a State or a part of a State). While this modification in the weighting procedure improved the subnational estimates, it caused the U.S. totals in these tables to differ slightly from the U.S. totals in other tables.

Business and Nonbusiness Income

Table 2.7 shows data from the proprietors' Form 1040 individual income tax returns and their related business and farm schedules C and F, cross-classified by size of the adjusted gross income from the Form 1040 and the industrial activity shown on the schedules C and F.

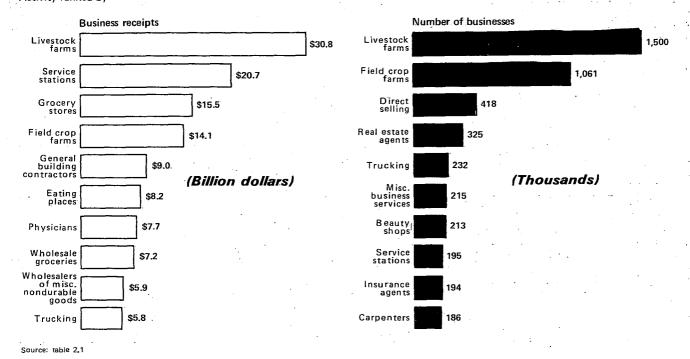
Some proprietors owned two or more businesses in different industries, and this complicates the presentation of the data in table 2.7. Adjusted gross income and the other data from Form 1040 for these proprietors were included in each industry in which they had a business, thus duplicating the return data from industry to industry. This made it difficult to construct "unduplicated" totals, and, for this reason, totals and subtotals are provided for only the "all industries" total, the industrial divisions, and "farms."

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

There are many joint returns in table 2.7, which also creates difficulties in analyzing the data. If, for example, a joint return were filed by a husband who was the proprietor of a business and by a wife who worked, the return would be included in the data with the husband's business income and the couple's combined adjusted gross income. On the other hand, if the same couple had filed separate returns, only the husband's adjusted gross income would have been included.

Chart 2A **Ten leading proprietorship activities**

Activity ranked by -



[All figures are estimates based on samples-money amounts are in thousands of dollars] Businesses with and without net profit Coefficient of variation (Percent)1 Industry Number of Business Deprecia-Deprecia-Net profit Number of Business Taxes paid Interest Net profit Pavrol1 Payroll businesses (less loss) receipts deduction paid less loss) businesses receipts tion deduction naid (1) (3) (2) (4) (5) (6) (9) (10) (11) (12) (13)(14) 275,993,721 11,601,455 6,212,116 4,669,189 27,628,616 39.113.220 0.3 0.3 0.7 0.9 0.9 0.3 All nonfarm industries..... 7.165.611 227.355.335 6,310,958 4,512,466 2,210,451 24,988,355 34,415,666 0.5 1.0 0.4 0.1 2.9 0.3 0.3 Agriculture, forestry, and fishing..... 3.206.38 51.596.105 5.522.507 1.763.947 2.507.095 3.150.052 5,228,996 (²) 3.0 1.2 2.1 0.8 3.6 0.8 Farms.... 3,007,181 48,638,386 5,290,497 1,699,650 2,458,738 2,640,261 4,697,554 0.1 3.3 1.2 2.2 0.9 6.5 0.8 Field crop..... 14,109,635 1.061.476 1.869.409 675,270 793,894 813,795 2,842,549 0.1 0.9 2.6 3.9 3.1 0.1 0.7 Fruit. tree nut, and vegetable..... 132.524 2,349,086 247,491 127,583 116,778 458,911 205,734 2.3 0.5 2.0 0.7 6.5 0.2 Horticultural specialty..... 16,650 356,608 19,641 14,000 6,061 72,317 27.5 23.5 52,214 16.0 3.4 27.4 32 1 15.7 Livestock.... 1,499,890 30,845,544 2,961,987 820,599 1,475,623 ,206,312 1,839,643 1.3 4.1 0.3 0.8 2.6 8 9 2 5 Animal specialty..... 61,471 317,141 58,441 9,453 13.512 32,762 -93,387 3.6 4.6 8.4 21.1 15 11 2 Farms not allocable..... 235.170 660,372 133,528 52,745 4.3 52.870 56,164 -149 199 11.9 5.9 4.0 6.0 16.9 6.1 Farms, operators only..... 2,800,731 47.246.373 5,173,558 ,526,397 2 413 902 2,621,750 4,103,128 0.2 3.3 1.2 1.8 1.0 0.4 6.4 Field crop..... 897,590 13,056,147 1,780,332 531,403 758.049 800.072 2,354,907 0.5 0.6 2.5 3.1 0.5 1.4 Fruit, tree nut, and vegetable..... 129,861 2.328.720 245.337 125,267 115,291 458,393 197.383 3.6 2 4 0.5 2.7 0.5 6.5 0.1 Horticultural specialty..... 16,484 356.589 19,556 13,983 6.061 72 317 52.357 29.0 23 5 16.6 3.5 27.4 34.1 15.3 Livestock..... 1,483,812 30.608,331 1,470.334 2.942.635 803,886 ,202,386 1,784,214 1.2 4.2 0.3 0.7 2.4 8.9 2.5 Animal specialty..... 58,438 61.217 315.029 9 453 13.511 32,758 -95.397 4.9 2.8 8.4 21.1 13.6 Farms not allocable..... 211,767 127,260 42,405 581,557 50,656 55,824 -190,336 4.4 11.9 6.2 5.3 5.2 16.9 9.6 Farms, landlords only..... 206,450 1,392,013 116,939 173,253 44,836 18,511 594,426 1.2 3.5 3.5 5.6 3.1 3 9 16 4 Field crop..... 163,886 1,053,488 35,845 89,077 143,867 13,723 487,642 2.2 5.4 4.2 6.7 18.6 17.8 2.7 Fruit, tree nut, and vegetable..... 2,663 20,366 2,154 2,316 1,487 518 8,351 5.8 18.7 0.3 33.8 91.2 1.7 8.7 Horticultural specialty..... (*) (*) (*) (*****) (*) Livestock..... 16,078 237,213 19.352 16,713 5,289 3,926 55,429 9.5 4.8 2.2 6.0 64.0 14.8 4.9 Animal specialty..... (*) (*) (+) (*) (+) Farms not allocable..... 23,403 78.815 6,268 10,340 2,214 340 41,137 0.8 3.8 11.9 1.3 24.2 9.2 22.2 Agricultural services..... 146,672 2.488.636 175.765 53,903 38,414 445.841 473.185 0.4 0.6 3.4 1.0 10.4 10.1 5.9 Veterinary service..... 12,063 574,962 25,411 13.839 11,254 90,308 202.875 17.9 18.6 15.3 17.7 22.4 18.1 14.3 333,022 Animal services, except veterinary..... 47,165 31,199 6,889 6.297 44.615 -21,364 8.1 14.2 4.4 3.4 28.5 27.6 Landscape and horticultural services..... 66,255 895,847 22,181 63,241 8.879 184.820 229 186 0.5 2.7 0.9 5.7 1.4 3.1 Other agricultural services..... 21,189 684,805 10,994 126,098 55,914 11,984 62,488 9.2 18.1 21.1 3.9 56.6 Forestry..... 15 140 131.594 11,754 3,097 21,332 4.437 10,708 1.1 19.4 5.7 1.1 21.2 17.1 25.6 Fishing, hunting and trapping..... 37.388 337,489 44,491 5,957 6,846 42,618 47,549 8.5 14.4 1.2 14.9 8.8 18.0 44.5 Mining..... 51,411 1,651,406 1.9 142,272 60,318 48,602 168,221 -13,2230.6 3.5 3.7 4.3 0.9 113.1 Metal mining..... 1,875 9,085 2,494 442 (*) 1,736 -4,023 102.3 16.6 42.1 88.5 63.2 27.1 Coal mining..... 1,209 140,909 13,751 5,039 1,418 30,355 4,696 0.2 31.6 23.4 43.4 12.9 63.3 Oil and gas extraction..... 44,003 1,356,100 109,142 48,982 42,471 113,334 -27,512 1.9 6.3 1.2 10.9 0.5 0.3 71.2 Nonmetallic minerals, except fuel..... 4,324 145,312 16,885 5,855 4,575 22,796 42.7 19.2 17.9 13.616 26.3 53.4 17.5 4.3 Construction..... 304,528 27,108,554 749,562 510.545 241,292 5,135,656 4.073.412 2.1 1.2 3.5 1.4 6.5 1.1 0.6 General building contractors and operative builders..... 134,040 10,211,270 152,660 140,812 122,251 1,507,566 838,307 2.7 0.8 7.5 3.9 12.7 0.9 0.4 General building contractors..... 125,093 141,308 7.2 9.040.393 126,824 92,039 1.382.176 775,495 1.8 0.5 8.4 16.3 2.0 1.0 Operative builders..... 8,947 1,170,877 11,352 13.988 30,212 125,390 16.0 10.9 3.4 26.0 1.7 32.0 7.7 62,812 Heavy construction contractors..... 21,547 1.286.866 98,793 36.724 17,991 272,927 156,519 4.6 8.3 9.0 8.8 7.0 7.8 5.3 Highway and street construction..... 7,664 585,752 38,886 15,552 7,123 119,792 4.0 11.1 5.7 7.7 7.8 17.0 12.1 62,419 Heavy construction, except highway..... 13,883 701,114 59,907 21,172 10.868 153,135 94,100 9.3 6.0 11.1 9.6 6.4 0.6 16.8 Special trade contractors..... 609 021 14,752,188 464,832 1.0 318,261 92,591 .183.792 2,939,995 17 0.7 3.5 1.2 1.0 Plumbing, heating, and air conditioning..... 77,369 3,166,277 69.998 67.506 15,038 551,713 494,618 0.7 6.7 3.9 2.5 3.5 11.7 2.4 Painting, paper hanging, and decorating..... 109,058 33,998 1,387,960 30.008 5.214 372.104 395,133 0.5 1.5 0.1 0.3 11.8 8 6 1.2 Electrical work..... 44.592 1.669.147 33,584 40.086 8,022 365,379 281,074 2.9 2.9 4.8 19.6 3.7 3.5 Masonry, stonework, and plastering..... 63,693 2.005.843 42.570 46.857 8,443 595,570 375,239 3.8 6.3 22.7 4.7 32.3 5.3 6.4 Carpentering and flooring..... 185,764 2,364,999 51,946 31,674 10,182 418,364 732,030 5.7 8.8 5.2 4.1 6.5 2.5 Roofing and sheet metal work..... 28,504 992,246 21,710 20,018 4,651 220,558 163,400 5.7 2.8 8.0 37.7 0.3 5.1 1.1 Concrete work..... 16,023 786,165 22,807 18,031 4,091 223,851 95,443 19.1 17.6 19.0 23.8 39.8 17.3 6.1 Water well drilling..... 250,117 18,549 6,154 5,016 3,478 34,779 34,856 40.7 19.3 20.3 38.4 28.5 17.9 21.6 Miscellaneous special trade contractors..... 77,864 2,129,434 173,660 55,075 33,472 401,474 368,202 9.9 4.6 5.2 5.2 7.7 9.4 16.1 Contractors not allocable..... 39,920 858,230 33,277 14,748 * 8,459 171,371 138.591 4.2 3.4 31.7 6.6 23.3 18.3 1.3 Manufacturing..... 202,776 192,098 7,916,205 349,009 73,520 1,632,932 948,859 2.5 2.4 4.0 1.1 5.9 2.1 5.9 Food and kindred products..... 6,994 874,782 17,578 11.828 5,796 81.858 37.958 22.8 7.7 13.0 5.0 15.0 12.1 21.9 Textile mill products..... 2,606 109,446 5,365 2,031 755 22,593 8.984 76.7 29.6 105.2 89.8 25.8 70.3 50.5 Apparel and other textile products..... 7,634 423,030 6,322 13,451 1.680 42,745 159.817 11.7 18.6 15.1 25.0 26.9 14.5 13.5 Lumber and wood products, except furniture..... 47,246 1,905,449 146,847 54,413 24,966 422 797 206,330 6.6 9.1 11.5 15.3 16.8 20.0 9.3 8,010 5,483 Furniture and fixtures..... 6,143 274.865 1,283 62,640 35,386 16.4 23.8 9.2 3.0 53.6 26.0 26.4 Printing, publishing, and allied industries..... 39,492 1,079,654 41,540 24,747 10,049 212,773 167,871 5.7 9.4 4.9 10.1 5.0 12.1 9.3 Chemicals and allied products..... 2,384 94,558 1,807 1,651 1,291 13,187 5,638 27.9 14.1 55.5 46.5 45.2 86.4 Leather and leather products 2,122 72,269 ์ สสว 1,527 196 16,871 3,138 27.7 10.5 11.8 13.9 17.3 59.5 56.1 Stone, clay, and glass products..... 14,599 487,936 24,491 17,297 4,785 92,046 52,307 9.3 16.2 29.8 5.6 11.7 31.3 Primary metal industries..... 1,439 109.747 4,848 2,483 763 21,238 14,447 50.3 49.5

		Bu	sinesses wit	h and withou	t net profit					Coefficient	of variation	(Percent)1		
Industry	Number of businesses	Business receipts	Deprecia- tion	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Deprecia- tion	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing—Continued Fabricated metal products. Muchinery, except electrical. Electrical and electronic equipment Transportation equipment Other manufacturing industries Manufacturing not allocable.	9,656 21,598 5,527 3,487 29,413 2,436	481,073 807,426 163,938 152,631 826,036 53,365	16,764 38,893 5,507 5,550 23,506 1,099	12,277 20,136 3,377 3,406 17,134 857	3,915 7,771 1,978 1,177 6,933 (*)	124,334 189,994 28,523 25,625 152,807 5,829	75,037 156,461 18,354 (*) 117,967 7,085	18.6 1.3 7.3 25.9 1.6 35.1	26.7 7.6 38.6 23.0 12.9 18.4	37.8 10.6 61.8 9.6 8.6 18.1	34.9 16.2 65.9 25.1 14.0 31.4	34.9 26.7 53.8 42.7 19.6 (*)	42.5 0.8 77.3 10.8 7.5 51.8	18.9 4.3 87.0 (*) 21.0 58.9
Transportation, communication, electric, gas, and sanitary services	338,844	7,856,050	822,474	348,285	170,602	1,082,869	1,100,207	3.4 1.7	3.4 14.4	2.0 11.7	0.2	1.5 19.2	6.5	5.9
Local and interurban passenger transit	50,665 31,371 19,294	500,019 236,427 263,592	52,797 19,660 33,137	14,609 6,277 8,332	11,183 2,691 8,492	74,903 24,227 50,676	135,813 69,809 66,004	1.8	3.9 23.9	18.3 7.8	8.2	9.2 22.4 0.8	3.0 43.8 10.0	7.3 4.6 9.5
Trucking and warehousing Trucking, local and long distance Public warehousing and trucking terminals	233,743 231,726 2,017	5,979,251 5,834,623 144,628	664,586 659,333 5,253	295,081 290,346 4,735	132,240 128,884 3,356	793,562 767,534 26,028	799,154 787,283 11,871	4.4 3.9 71.0	6.2 5.1 49.2	2.0 2.3 45.4	0.2 33.7	0.2 23.6 0.9	8.9 41.2 6.4	7.9 112.8 16.4
Water transportation	8,561 6,116	197,734 110,933	29,582 13,236	6,850 3,571	10,533 4,178	26,513 10,513	2,132	14.8	22.8 36.2 5.4	6.5 38.0 4.8	14.1 57.9 8.6	43.1	18.5	88.6
Transportation services. Passenger transportation arrangement. Preight transportation sgrangement. Other transportation services.	11,127 6,266 995 3,866	529,109 356,330 49,659 123,120	12,773 3,405 1,153 8,215	9,282 3,337 3,288 2,657	2,365 756 172 1,437	66,685 41,689 4,771 20,225	44,706 22,369 7,413 14,924	24.2 29.7 11.2 24.3	16.9 1.1 25.1	2.4 23.5 9.8	25.8 18.3 24.8	8.3 77.8 53.2	23.2 50.4 62.8	30.4 40.4 14.9
Communication Electric, gas, and sanitary services	3,209 25,423	105,465 433,539	6,103 43,397	4,166 14,726	1,840 8,263	25,716 84,977	11,870 95,921	53.6 6.0	26.5 7.5	48.7 4.5	31.6 24.4	25.1 21.3	0.5 15.6	35.8 7.8
Wholesale and retail trade	0. 100.003	124,206,842	1,611,021	2,122,336	652,129	9,160,179	8,300,117	1.6	2.7	(2)	0.5	1.7	1.1	0.3
Wholesale trade. Motor vehicles and automotive equipment. Lumber and construction materials. Electrical goods. Hardware, plumbing, and heating equipment. Farm machinery and equipment.	343,693 18,842 8,568 10,671 5,934	30,177,161 1,782,478 920,695 491,153 419,746 2,135,136	335,019 17,776 14,229 6,657 4,525 17,487	286,221 17,321 10,136 6,372 5,511 17,588	131,384 9,213 5,492 2,750 2,084 14,481	1,382,734 111,836 53,654 39,347 26,228 110,638	2,369,181 140,832 93,327 71,699 57,186 90,205	1.8 5.4 15.5 17.5 18.5 6.6	7.7 3.6 4.2 12.4 20.6 25.5	2.4 2.9 26.0 28.2 4.1 11.2	7.6 7.0 4.7 14.8	4.9 21.9 6.7 39.8 4.7 36.2	3.0 3.7 9.5 21.1 7.4 21.1	4.2 15.3 10.3 4.5 24.5 21.2
Other machinery, equipment, and supplies. Other durable goods. Drugs, chemicals, and allied products. Apparel, piece goods, and notions. Groceries and related products.	31,738 44,532 12,173 14,187	1,669,749 2,103,145 294,421 599,924 7,214,622	27,447 37,873 5,224 6,389 55,866	19,133 20,678 3,146 3,487 41,900	10,955 15,122 1,645 3,170 13,749	126,068 106,589 17,837 24,743 337,253	224,492 308,401 43,419 120,608 303,341	0.7 5.6 3.2 16.3 (²) 8.0	4.9 4.7 24.3 4.6 34.6	1.6 19.9 32.8 12.3 2.7	10.9 18.1 51.6 30.6 18.6	10.9 9.2 27.4 7.4 30.1	18.6 48.0 28.6 35.2 2.2	14.1 1.3 11.4 3.5
Farm product raw materials. Alcoholic beverages. Other nondurable goods. Wholesalers not allocable.	1,849	4,877,314 616,045 5,926,200 1,126,533	25,442 5,478 91,051 19,575	10,495 10,488 101,619 18,347	16,643 1,929 30,200 3,951	59,412 33,804 299,031 36,294	74,481 29,816 438,863 372,511	36.0 7.5 4:7	10.7 12.8 1.3	6.7	12.5 2.7 5.3 0.1	20.7 14.6 0.8	8.1 23.3 1.8	32.2 1.0 11.3
Retail trade. Building materials and garden supplies. Building materials dealers. Hardware stores. Retail nurseries and garden stores. Mobile home dealers.	18,117 20,586 15,276	92,331,276 4,576,379 1,607,145 1,631,836 435,797 901,601	1,251,772 71,607 28,179 20,813 13,772 8,843	1,809,867 89,360 33,988 31,913 12,517 10,942	509,903 44,063 9,982 12,774 5,346 15,961	7,656,256 370,448 167,739 121,750 51,214 29,745	5,758,177 343,908 122,167 151,650 35,169 34,922	11.2 15.6 0.7 27.4 8.9	2.3 11.8 4.7 33.2 8.0	3.8 5.4 5.3 31.0	1.0 10.5 3.4 43.4 15.4	6.5 4.4 3.3 46.4 2.9	2.7 21.2 5.1 32.2 10.0	7.6 13.2 5.2 54.9 43.8 6.1
General merchandise stores. Variety stores. Other general merchandise stores.	9,491	2,271,325 609,808 1,661,517	25,504 6,859 18,645	36,513 9,603 26,910	13,847 3,831 10,016	139,518 45,166 94,352	142,297 46,511 95,786	5.1 12.3 2.2	13.5	4.7 3.0	21.3 12.9	14.7 17.7	12.0 15.0	16.0 1.3 2.6
Food stores. Grocery stores. Meat markets and freezer provisioners. Fruit stores and vegetable markets. Candy, nut, and confectionery stores. Retail bakeries. Other food stores.	. 195,231 . 144,138 . 13,353 . 8,866 . 8,229 . 12,723 . 7,922	1,262,617 415,484 228,071 566,509 410,558	186,563 143,875 11,895 5,360 3,807 14,590 7,036	5,196 4,518 16,506 4,553	59,331 48,751 3,375 712 1,477 3,101 1,915	1,012,963 749,807 79,815 17,373 9,093 128,915 27,960	841,619 614,826 76,283 35,520 20,066 65,413 29,511	0.9 2.0 0.1 16.2 14.5 11.7 2.2	3.1 2.6 4.9 24.5 2.4 11.4 16.1	8.1 31.8 20.8 27.0 29.1	3.5 6.8 3.8 0.9 6.6 9.2	0.1 1.7 18.7 72.5 12.8 5.8 32.4	4-1 3.9 10.7 47.4 35.3 12.6 27.4	4.0 10.1 19.4 5.2 29.9 13.3
Automotive dealers and service stations. New and used car dealers. Used car dealers. Auto and home supply stores. Gasoline service stations. Boat and other automotive dealers.	. 275,793 . 13,055 . 30,957 . 18,913 . 194,534	4,320,156 2,414,055 1,500,629 20,734,712	233,946 18,181 12,270 21,041 163,259 19,195	33,844 26,528 25,813 319,191	123,834 32,710 16,461 9,028 44,514 21,121	2,154,522 237,870 70,402 148,098 1,613,642 84,510	1,386,268 125,408 100,181 113,878 983,409 63,392	4.1 2.0 8.4 1.6	2.8 2.2 2.3 0.6 4.0 3.8	4.6 8.8 3.1 3.0	10.3 3.2 1.4 1.6	1.2 12.1 12.6 0.3	8.3 10.7 7.8 5.6	6.9 6.5 2.2 5.3 1.3

		Bu	sinesses wit	th and withou	t net profit				(Coefficient o	of variation	(Percent)1		
Industry	Number of businesses	Business receipts	Deprecia- tion	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Deprecia- tion	Taxes paid deduction	Interest paid	Payroll	
Wholesale and retail trade—Continued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Retail trade—Continued Apparel and eccessory stores. Men's and boys' clothing and furnishings stores. Women's ready-to-wear stores. Women's accessory and specialty stores. Family clothing stores. Shoe stores. Furriers and fur shops. Other apparel and accessory stores.	63,132 6,695 19,291 3,930 7,980 8,460 1,430 15,346	3,346,261 566,866 1,165,911 84,048 460,758 552,529 24,972 491,177	36,534 6,684 13,456 1,360 4,396 3,924 (*) 6,485	70,661 12,583 23,827 1,748 10,235 10,738 (*) 10,875	20,542 4,787 5,219 279 2,915 3,839 (*) 3,443	320,270 58,697 107,712 7,643 35,112 54,694 (*) 55,326	326,627 46,762 99,020 8,321 48,073 63,217 7,592 53,642	2.2 22.0 7.9 22.0 21.8 10.2 32.2 5.6	0.3 17.3 1.5 11.7 24.6 3.9 35.1 4.2	5.8 8.7 8.3 20.7 20.5 14.3 (*)	7.5 6.3 10.7 10.9 45.2 2.5 (*)	0.9 27.0 3.3 20.2 63.6 14.5 (*)	4.0 13.8 1.4 58.7 21.6 2.6 (*)	4.3 0.1 17.0 40.5 13.0 13.1 35.8 2.5
Furniture and home furnishings stores. Furniture stores. Home furnishings, except appliances. Household appliance stores. Radio, television, and music stores.	87,732 25,167 22,802 14,737 25,026	5,285,262 1,620,909 1,016,948 1,184,873 1,462,532	80,480 24,544 16,949 15,438 23,549	106,955 34,805 19,802 19,874 32,474	45,647 13,519 7,962 10,292 13,874	512,842 161,606 125,698 108,154 117,384	416,970 154,518 83,469 77,504 101,479	15.7 12.3 6.7 29.0 19.5	1.4 13.9 9.9 8.0 21.0	9.4 10.9 0.8 30.3 24.4	8.9 9.9 1.6 27.3 22.3	3.2 27.4 7.3 17.7	1.1 18.7 0.1 0.3 20.9	1.5 14.3 29.7 19.0 25.3
Eating and drinking places. Eating places Drinking places.	271,612 183,042 88,570	11,481,737 8,182,754 3,298,983	321,825 233,842 87,983	473,370 306,102 167,268	104,247 71,280 32,967	1,959,660 1,592,769 366,891	959,482 642,254 317,228	0.9 3.7 4.8	0.5 2.3 4.0	3.1 1.5 15.2	0.3 0.1 1.2	6.5 6.7 6.1	1.0 2.4 5.2	6.2 7.6 3.2
Miscelleneous retail stores. Drug stores and proprietary stores. Liquor stores. Used merchandise stores. Sporting goods and bicycle shops. Book stores.	774,301 21,803 26,508 61,749 26,451 5,542	15,713,616 2,690,622 3,175,583 686,786 1,048,685 124,825	283,749 28,223 27,030 17,923 18,007 1,889	308,134 46,471 80,569 13,653 23,168 1,970	93,291 13,342 12,938 5,472 7,759	1,144,424 282,925 143,662 33,100 74,724 11,200	1,302,404 279,127 174,640 40,762 65,829 14,301	0.8 2.2 11.4 7.1 9.5 25.2	3.0 1.7 3.4 18.5 0.9	6.7 1.9 1.3 39.4 4.3 26.4	4.7 14.8 0.5 5.8 4.5 27.2	1.1 10.7 17.1 4.7 12.2 9.4	0.7 6.0 1.1 25.3 7.5	2.7 1.7 4.0 13.6 14.4 12.5
Stationery stores. Jevelry stores. Hobby, toy, and game shops. Camera and photographic supply stores. Cift, novelty, and souvenir shops.	3,458 18,235 10,604 1,175 30,252	202,022 705,937 182,861 108,989 589,360	2,213 8,739 3,380 1,740 13,263	2,340 14,698 3,604 1,347 13,265	769 3,592 1,138 711 4,921	19,921 55,109 11,764 6,613 52,387	20,894 109,164 12,716 13,318 35,396	5.8 31.5 14.0 5.9 8.1	4.3 7.6 14.7 26.9	1.7 11.4 15.4 68.5 3.8	39.3 3.3 32.7 3.4 14.0	37.2 2.9 13.4 39.0 4.9	11.2 2.9 18.7 48.2 1.3	16.9 4.2 40.8 22.3 6.7
Luggage and leather goods stores	(*) 10,753 12,456 25,094 418,024	(*) 223,334 142,846 489,388 1,819,283	(*) 3,374 3,527 39,640 36,319	(*) 4,597 1,553 10,793 15,226	(*) 1,530 1,479 5,177 10,500	(*) 20,672 13,088 30,661 37,041	(*) 12,735 25,441 23,909 147,925	(*) 2.1 0.8 0.3 4.0	(*) 2.4 12.4 23.2 2.2	(*) 0.5 14.0 17.6 5.2	(*) 6.3 11.8 6.0 5.3	(*) 15.9 8.6 19.2 14.0	(*) 17.8 4.3 28.4 3.0	(*) 39.5 27.0 59.4 7.0
Fuel and ice dealers Florists Cigar stores end stands Other miscellaneous retail stores	12,965 20,078 1,932 66,511	757,869 904,205 73,929 1,771,889	22,209 23,852 814 31,521	15,420 28,067 1,530 29,767	4,855 7,386 (*) 10,575	51,853 135,173 (*) 161,178	74,646 79,515 9,380 159,196	16.9 6.6 111.6 2.4	21.6 9.1 92.9 12.8	12.1 10.4 13.1 13.8	8.2 22.3 98.0 14.7	22.5 1.4 (*) 9.9	21.6 9.6 (*) 30.1	9.8 27.4 101.0 18.8
Retail trade not allocable	22,824	577,076	11,564	11,633	5,101	41,609	. 38,602	7.8	3.5	32.8	10.1	22.1	8.2	1.0.2
Wholesale and retail trade not allocable	45,789	1,698,405	24,230	26,248	10,842	121,189	172,759	4.3	3.3	11.8	10.6	22.9	6.4	2.6
Finance, insurance, and real estate Finance Banking Credit agencies other than banks Security, commodity brokers, and services	666,036 31,332 796 6,796 23,740	10,072,398 721,597 21,290 114,796 585,511	389,041 13,342 364 2,656 10,322	212,954 5,737 295 2,142 3,300	382,982 37,631 2,681 14,469 20,481	529,263 26,985 (*) 8,874 16,246	3,591,823 151,337 5,471 41,984 103,882	1.9 5.3 59.4 5.5 7.5	0.4 4.2 39.4 12.4 4.1	2.7 11.1 82.8 3.8 12.4	4.2 27.1 100.9 33.0 16.6	9.6 16.9 43.4 10.5 32.7	1.0 14.1 (*) 1.4 30.6	0.6 7.5 2.2 30.7 1.4
Security brokers and dealers, except underwriting syndicates	16,098 7,642	404,684 180,827	6,114 4,208	2,215 1,085	13,115	12,383 3,863	69,674 34,208	12.3	5.3 1.4	2.8 26.5	1.5	33.8 30.9	42.8 8.5	7.1 18.7
Insurance agents, brokers, and service	194,209	3,559,133	69,108	28,504	26,870	267,210	1,521,274	0.3	2.9	6.2	7.4	7.6	2.6	1.2
Real estate. Operators and lessors of buildings. Lessors, other than buildings. Real estate agents, brokers, and managers. Title abstract companies. Subdividers and developers, except cemeteries. Cemetery subdividers and developers. Combined real estate, insurance, loans, law offices.	440,495 23,469 57,020 325,171 1,940 7,592 1,837 23,466	5,791,668 561,053 141,904 4,107,246 39,772 364,699 17,421 559,573	306,591 110,336 37,010 133,542 678 9,509 108 15,408	178,713 71,929 29,613 58,468 509 9,803 82 8,309	318,481 138,811 23,079 104,472 (*) 34,307 (*) 17,358	235,068 37,143 5,662 116,175 7,193 18,978 (*) 49,583	1,919,212 -43,626 -10,702 1,713,376 20,003 43,069 6,607 190,485	3.2 8.7 3.6 3.4 2.6 9.8 4.6 7.9	3.0 10.0 7.5 1.0 27.0 34.5 5.7 4.3	1.5 12.2 9.7 5.2 22.9 25.3 74.1 5.6	2.9 16.8 5.7 6.1 19.2 9.5 57.9 7.9	10.2 12.2 15.3 1.6 (*) 33.4 (*) 6.6	1.0 9.9 2.5 1.6 4.1 21.0 (*)	0.4 22.0 44.4 1.5 25.0 17.3 8.2 9.1

		Bu	sinesses wit	h and without	net profit			T		Coefficient	of variation	(Percent)1		
Industry	Number of businesses	Business receipts	Deprecis- tion	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Deprecia- tion	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Prvices	2,693,126	44,863,778	1,994,290	989,164	586,236	6,678,064	15,787,423	1.3	1.2	0.7	1.6	2.8	1.7	0.8
Hotels and other lodging places	91,851 6,544	2,055,503 262,637	297,109 22,246	.149,075 15,942	178,169 15,263	276,857 54,759	101,455	4.4 14.6	0.6 30.9	3.4 18.0	2.2	5.9	2.4	37.0
Motels, motor hotels, and tourist courts	41,608	1,262,325	186,526	89,836	110,034	180,830	84,325	5.9	9.6	6.5	26.3 10.1	3.2 11.0	24.9 14.1	(*)
Sporting and recreational camps	7,516 18,489	127,718 273,456	18,864 53,109	7,566 23,388	5,755 37,245	12,736 12,172	-4,143 14,902	34.3 9.0	15.4 12.2	24.8	37.3 8.2	44.7 8.3	25.5 33.9	49.1
Other lodging places	17,694	129,367	16,364	12,343	9,872	16,360	2,406	9.3	29.5	18.1	20.6	6.8	68.0	48.0 61.1
Personal services	582,446	6,196,732	351,893	177,681	76,639	1,265,794	1,537,324	1.9	2.9	2.7	4.8	3.8	4.3	1.5
Coin-operated laundries and dry cleaning Other laundry, cleaning, and garment services	31,858 63,806	524,115 1,284,851	80,084 81,217	17,264 44,268	18,740 18,647	63,671	45,184 201,162	9.1 5.7	20.6 10.2	34.8 19.8	23.4 25.1	23.4	34.8 23.5	0.6
Photographic studios, portrait	38,294	501,181	29,873	10,534	6,838	50,315	89,442	0.8	11.9	7.0	2.8	23.2	11.4	1.8
Beauty shops Barber shops	213,326 108,097	1,954,140 737,810	73,223	60,683	13,034 3,849	587,826 116,335	504,390 365,117	5.8	0.2 2.2	2.9 8.6	3.4 16.3	3.9 24.2	5,4 20:3	1.5
Shoe repair and hat cleaning shops	16,596	210,536	5,902	4,176	1,046	. 28,434	64,613	2.6	5.8	10.6	3.0	36.0	19.2	3.7
Funeral service and crematories	12,534 97,935	699,086 285,013	45,941 16,230	21,242 4,339	11,312 3,173	72,584 18,135	155,880 111,536	11.8	8.9	8.3 24.8	4.5	10.1	(2) 46.8	3.0 11.5
Business services	434,645	4,773,711	216,918	83,532	55,958	655,904	1,443,825	0.6	3.7	7.9	12.5	20.9	16.1	0.7
Advertising	21,614	556,374	11,926	4,673	3,630	46,499	94,424	14.4	32.9	25.8	69.2	7.6	79.2	19.3
Services to buildings	71,943 10,027	719,937 104,336	33,124 3,301	16,943 1,227	5,384 514	195,146 16,810	207,014 37,634	7.6 16.3	1.6	19.3 21.1	6.4 5.7	17.6 30.2	6.1 23.4	12.3
Management and public relations	101,706	973,018	26,955	8,300	12,418	66,510	466,162	5.0	17.7	5.1	5.5	22.8	29.9	19.8
Equipment rental and leasing	14,602 214,753	343,240 2,076,806	69,145 72,467	11,713 40,676	13,495 20,517	45,992 284,947	35,369 603,222	3.1 0.6	29.0	18.8 7.3	18.8	17.7 34.1	51.0 17.4	38.4 6.2
Automobile repair and services	169,277	4,265,410	173,682	117,849	51,824	724,162	602,823	4.4	1.4	14.1	1.7	22.4	4.4	4.4
Automotive rentals, without drivers	11,857 2,479	158,125 81,241	44,958 999	8,991 3,987	9,608	10,833 17,621	(*) 12,032	4.0	8.1	39.9	22.1	28.8	39.5	(*)
Automobile parking	33,483	1,040,436	23,803	28,226	7,389	235,867	160,630	61.8	106.1	96.9 5.8	111.2	109.8 50.6	114.0	76.8 4.3
General automotive repair shops	86,872 17,207	2,067,394 505,926	55,152 13,212	51,589 12,363	19,373 4,329	299,077 92,574	301,441 80,811	1.7	7.5	0.2	12.6	22.3	10.3	5.8
Automotive services, except repair	17,379	412,288	35,558	12,693	10,269	68,190	45,458	6.6 8.2	23.1 12.2	31.1 23.6	38.5	28.0 10.6	36.9	20.9 14.2
Miscellaneous repair services	207,419	2,419,332	87,985	51,604	18,479	296,900	567,759	1.2	1.0	8.4	3.1	8.1	4.6	1.9
Radio and TV repair shops Electrical repair shops, except radio and TV	40,310 27,222	477,668 301.011	14,190 9,576	10,269 5,887	3,389 2,146	53,006 33,849	105,571	3.2 6.6	7.1	2.2	15.3 20.0	9.9	9.4 29.6	4.1 3.0
Reupholstery and furniture repair	25,211	354,798	9,214	8,798	2,215	61,048	73,492	15.3	0.2	4.2	17.3	20.1	4.6	4.7
Other miscellaneous repair shops	114,676	1,285,855	55,005	26,650	10,729	148,997	326,362	2.8	4.4	12.8	1.7	23.8	3.9	1.5
Motion pictures Motion picture production, distribution, and services	11,390 8,441	202,442 94,914	10,845 4,837	4,721 802	1,382 467	23,447 8,285	25,881 16,686	14.3	3.0 43.4	2.6	6.4 45.8	4.1 30.0	64.9	7.5 40.0
Motion picture theaters	2,949	107,528	6,008	3,919	915	15,162	9,195	5.9	43.9	12.7	17.1	9.2	32.3	93.6
Amusement and recreation services, except motion pictures	192,122	1,933,583	191,132	50,366	34,780	233,974	111,707	1.9	3.3	3.5	11.2	29.4	4.3	31.1
Producers, orchestras, and entertainers	74,657 5,621	553,050 70,392	22,761 3,728	5,112 2,839	2,673 868	73,168	162,598	0.8	3.5 38.7	12.6 28.6	14.3 67.6	49.8	5.4 37.6	1.9 35.9
Bowling alleys	1,712	81,655	11,781	5,031	2,509	14,652	5,339	11.2	50.0	10.9	26.6	63.3	53.4	93.9
Other amusement and recreation services	110,132	1,228,486	152,862	37,384	28,730	136,082	-67,512	1.6	12.2	7.8	21.9	42.9	13.0	60.4
Medical and health services	401,203 150,317	15,229,974 7,692,610	427,966 193,340	247,736 101,864	115,983 30,998	2,105,584 917,056	7,830,024 4,511,978	1.5	(2)	3.9 1.2	2.7	3.7	1.4	0.7
Offices of dentists	89,986	4,477,070	132,947	74,366	39,254	670,370	2,141,148	2.7 38.2	1.0	2.4	2.5	1.1	1.5	1.6.
Offices of osteopathic physicians	4,842 16,894	210,370 343,560	5,818 17,693	2,939 6,931	6,861	24,063	119,806	12.4	6.4	23.8	21.5	40.1	24.6	9.1 5.9
Offices of optometrists	15,357	781,700	14,673	9,849	3,444	76,842	281,297	24.1	15.9	23.9	23.5	28.5	21.4	10.9
Registered and practical nurses	61,008 19,617	264,223 729,142	1,795 39,461	706 38,131	(*) 28,340	(*) 281,425	73,833	0.4	3.1 13.4	74.0 28.4	10.7	(*)	(*)	2.2 1.9
Hospitals	191	79,577	2,474	4,315	2,107	35,034	5,380	19.0 36.7	6.2 3.2	21.4	7.5 7.8	71.7	7.1	25.9
Medical laboratories	1,712 6,274	55,940 144,857	1,260 3,176	1,172 2,465	(*) 635	14,603 26,013	16,848	3.1	6.7	13.0	19.8	(*)	9.9	43.5 7.2
Other medical and health services	35,005	450,925	15,329	4,998	3,456	31,860	242,147	0.8	1.6	0.3	6.6	29.5	1.2	4.4
Legal services	135,083	3,775,593	83,166 39,090	45,000 15,075	21,397	452,805 119,194	2,043,376	2.4	1.3	4.8	4.1 3.5	3.4	3.9	1.2
Educational services	73,056	643,242 1,354,920	37,310	20,295	8,273	279,739	179,168 469,428	5.2	1.1	14.0	10.6	13.5	2.1	8.9 2.8
Accounting, auditing, and bookkeeping services Certified public accountants	125,882	1,207,592 547,452	46,051	18,919	10,694 3,679	206,094	584,001 259,532	3.6	8.9	14.6	16.0	14.1	17.0	4.9
Other accounting, auditing, and bookkeeping services	24,255	660,140	17,633 28,418	8,616	7,015	93,389	324,469	8.9 2.3	2.3	9.6 17.8	8.2 22.5	22.4 33.3	7.7 28.3	2.2 7.0
Other services	150,051	805,744	31,143	7,311	4,042	37,610	290,652	1.2	4.6	12.5	8.3	24.1	5.8	14.3
sture of business not allocable	36,699	722,383	21,279	12,469	6,731	91,380	95,606	13.6	28.3	17.3	28.2	33.8	35.0	1.4

^(*) Estimate is not shown separately because of high sampling variability. However, the data are included in the appropriate totals.

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

Less than 0.05 percent.

Table 2.2-INCOME STATEMENT FOR SELECTED INDUSTRIES

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

					Ag	riculture, fore	stry, and fis	hing				
						Farms						
I tem	All industries	Total	Total	Field crop	Fruit, tree nut, and vegetable	Horticultural specialty	Livestock	Animal specialty	Farms not allocable	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Mining
BUSINESSES WITH AND WITHOUT NET PROFIT	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Humber of businesses	10,172,792	3,206,381	3,007,181	1,061,476	132,524	16,650	1,499,890	61,471	235,170	66,255	132,945	51,411
Business receipts. Income from sales and operations. Other business income.	10,172,792 275,993,721 269,878,864 6,114,857	51,596,105 46,348,653 5,247,452	48,638,386 43,408,121 5,230,265	14,109,635 11,512,453 2,597,182	2,349,086 2,135,217 213,869	356,608 342,899 13,709	30,845,544 28,672,400 2,173,144	317,141 269,313 47,828	660,372 475,839 184,533	895,847 894,691 1,156	2,061,872 2,045,841 16,031	1,651,406 1,626,294 25,112
Business deductions, total Cost of sales and operations, total Inventory, beginning-of-year. Merchandise purchased. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year.	236,880,501 153,668,874 13,005,800 106,475,405 10,685,440 8,557,481 29,149,967 14,205,219	46,367,109 30,636,632 1,729,213 9,903,112 2,851,447 1,065,208 17,017,872 1,930,220	43,940,832 29,794,553 1,706,792 9,520,990 2,640,261 925,071 16,904,366 1,902,927	11,267,086 6,010,384 208,202 407,449 813,795 252,945 4,482,048 154,055	2,143,352 1,395,683 26,479 56,554 458,911 84,626 800,839 31,726	304,394 243,512 7,257 25,291 72,317 26,864 118,525 6,742	29,005,901 21,378,841 1,359,846 8,875,823 1,206,312 527,729 11,015,104 1,605,973	410,528 296,049 19,283 54,602 32,762 17,383 191,429 19,410	809,571 470,084 85,725 101,271 56,164 15,524 296,421 85,021	666,661 255,888 1,786 62,414 100,107 69,642 26,599 4,660	1,759,616 586,191 20,635 319,708 111,079 70,495 86,907 22,633	1,664,629 317,301 4,370 65,762 54,022 28,655 169,437 4,945
Depreciation. Taxes Rent. Rent. Repairs Salaries and wages. Insurance. Legal and professional fees.	11,601,455 6,212,116 6,765,398 5,036,365 16,943,176 3,440,935 719,899	5,522,507 1,763,947 1,637,274 2,464,222 298,605 810,843 10,438.	5,290,497 1,699,650 1,583,654 2,342,836 - 743,791	1,869,409 675,270 723,717 893,919 - 290,779	247,491 127,583 87,508 120,821 - 45,774	19,641 14,000 4,003 10,650 - 5,904	2,961,987 820,599 733,866 1,246,046 - 375,439	58,441 9,453 7,293 15,516 - 9,717	133,528 52,745 27,267 55,884 - 16,178	63,241 22,181 15,385 37,726 84,713 24,491 2,730	168,769 42,116 38,235 83,660 213,892 42,561 7,708	142,272 60,318 40,586 39,082 114,199 20,588 12,248
Commissions. Amortization Pension and profit-sharing plans. Employee benefit programs. Interest. Bad debts. Depletion. Other business deductions.	1,695,516 30,671 90,689 152,790 4,669,189 360,814 216,203 25,276,411	16,528 1,663 4,831 7,324 2,507,095 2,531 4,613 678,056	1,355 3,789 6,178 2,458,738 4,564	74 1,652 1,282 793,894 3,318	- 36 245 498 116,778 - (*)	(*) (*) 6,061 - (*) (*)	1,208 1,487 4,154 1,475,623 761 5,890	(*) (*) (*) 13,512 (*) (*)	(*) (*) 107 52,870 - 109 (*)	1,132 (*) (*) 469 8,879 425	15,396 201 673 677 39,478 2,106 49	3,880 369 621 2,079 48,602 2,428 176,499
Net profit (less loss)	39,113,220 46,442,653 7,329,433	5,228,996 8,686,371 3,457,375	4,697,554 7,995,121 3,297,567	2,842,549 3,520,262 677,713	205,734 416,249 210,515	52,214 69,469 17,255	1,839,643 3,796,511 1,956,868	-93,387 47,851 141,238	-149,199 144,779 293,978	148,925 229,186 244,880 15,694	517,904 302,256 446,370 144,114	683,557 -13,223 252,195 265,418
BUSINESSES WITH NET PROFIT											1	•
Number of businesses. Business receipts. Income from sales and operations. Other business income.	7,235,865 242,395,897 237,514,387 4,881,510	1,935,396 40,961,894 36,804,640 4,157,254	1,806,095 38,335,302 34,188,877 4,146,425	769,680 12,159,370 9,941,621 2,217,749	71,611 1,802,785 1,652,820 149,965	10,787 311,395 298,826 12,569	866,285 23,329,795 21,709,176 1,620,619	14,196 210,536 184,051 26,485	73,536 521,421 402,383 119,038	56,030 838,928 838,252 676	73,271 1,787,664 1,777,511 10,153	28,458 1,139,730 1,125,604 14,126
Business deductions, total. Cost of sales and operations, total. Inventory, beginning-of-year. Merchandise purchased. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year.	195,953,244 129,955,862 10,148,638 93,070,748 8,874,483 7,295,360 21,855,791 11,289,158	32,275,523 21,515,867 974,145 7,456,519 1,979,711 776,317 11,418,432 1,089,257	30,340,181 20,789,367 958,093 7,117,116 1,806,004 656,676 11,320,935 1,069,457	8,639,108 4,657,937 118,551 332,597 635,987 196,064 3,508,917 134,179	1,386,536 941,206 23,788 42,399 312,067 62,261 529,315 28,624	241,926 197,238 7,091 24,573 60,081 23,323 88,569 6,399	19,533,284 14,613,187 742,103 6,602,488 750,865 359,157 6,986,295 827,721	162,685 125,820 12,534 29,815 16,162 10,375 68,583 11,649	376,642 253,979 54,026 85,244 30,842 5,496 139,256 60,885	594,048 233,791 1,786 58,653 92,122 61,461 23,258 3,489	1,341,294 492,709 14,266 280,750 81,585 58,180 74,239 16,311	887,535 234,889 3,563 54,189 44,520 23,988 112,342 3,713
Depreciation. Taxes. Rent. Repairs. Salaries and wages. Insurance. Legal and professional fees.	8,338,823 4,928,019 5,490,689 3,699,616 14,724,361 2,780,793 584,672	3,721,853 1,250,400 1,230,681 1,697,035 271,042 566,514 7,921	3,565,124 1,196,342 1,190,063 1,609,394 - 512,749	1,427,829 534,604 587,824 678,194 - 224,223	144,029 74,422 63,799 73,768 29,667	13,490 11,109 3,399 8,748 4,553	1,922,522 551,965 513,332 820,228 245,629	16,352 3,804 2,325 5,469 3,418	40,902 20,438 19,384 22,987	52,421 20,237 13,523 32,216 78,321 21,972 2,230	104,308 33,821 27,095 55,425 192,721 31,793 5,691	73,594 37,906 18,197 25,326 76,023 14,199 5,192
Commissions. Amortization. Pension and profit-sharing plans. Employee benefit programs. Interest. Bad debts. Depletion.	1,468,443 17,030 82,904 131,782 2,930,388 259,817 143,363	14,985 198 2,972 4,362 1,495,693 2,247 4,151	136 1,935 3,582 1,461,436 4,118	45 855 716 521,417	(*) 180 365 58,631 (*)	(*) 3,097 (*)	89 846 2,380 859,486 - 542	(*) 5,426	(*) (*) 13,379 (*)	649 (*) 255 7,441 422	14,336 (*) 668 525 26,816 1,825 (*)	3,039 (*) 302 1,832 16,549 772 109,325
Other business deductions	20,416,682	489,602	5,935	2,226	410	31	3,078	(*)	(*)	130,201	353,466	270,304
Footnote at end of table.	46,442,653	8,686,371	7,995,121	3,520,262	416,249	69,469	3,796,511	47,851	144 ,779	244,880	446,370	252,195

						Const	ruction						Manufa	acturing
		General co	mtractors and builders	operative			Specia	l trade contra	ictors					
I teim	Total	Total	Building contractors and operative builders	Other general contractors	Total	Flumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Electrical work	Masonry, stonework, and plastering	Carpentering and flooring	Contractors, not elsewhere classified	Contractors not allocable	Total.	Lumber and wood products, except furniture
BUSINESSES WITH AND WITHOUT NET	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Number of businesses	804,528	155,587	134,040	21,547	609,021	77,369	109,058	44,592	63,693	185,764	128,545	39,920	202,776	The same
Business receipts Income from sales and operations Other business income	27,108,554 27,044,035 64,519	11,498,136 11,458,712 39,424	10,211,270 10,174,620 36,650	1,286,866 1,284,092 2,774	14,752,188 14,729,492 22,696	3,166,277 3,158,052 8,225	1,387,960 1,387,103 857	1,669,147 1,667,246 1,901	2,005,843 2,004,946 897	2,364,999 2,361,569 3,430	4,157,962 4,150,576 7,386	858,230 855,831 2,399	7,916,205 7,895,900 20,305	47,246 1,905,449 1,900,258 5,191
Rusiness deductions, total	23,035,142 15,518,943 591,171	10,503,310 7,916,141 343,986	9,372,963 7,392,674 335,706	1,130,347 523,467 8,280	11,812,193 7,199,841 241,440	2,671,659 1,818,107 92,636	. 992,827 535,707 6,878	1,388,073 999,583 49,583	1,630,604 980,160 38,627	1,632,969 1,013,531 18,656	3,496,061 1,852,753 35,060	719,639 402,961 5,745	6,967,346 4,195,386 333,906	1,699,119 716,403
Merchandise purchased	4,535,291 3,100,680 4,121,504 3,848,878 678,581	1,651,487 1,201,527 2,165,586 2,956,209 402,654	1,561,767 1,057,068 1,999,586 2,832,452 393,905	89,720 144,459 166,000 123,757 8,749	2,738,840 1,821,923 1,870,244 796,440 269,046	1,044,928 275,663 362,262 146,874 104,256	83,350 228,882 145,735 76,613 5,751	475,715 241,051 241,757 50,025 58,548	226,871 334,090 299,465 119,113 38,006	294,000 263,956 289,005 171,414 23,500	613,976 478,281 532,020 232,401 38,985	144,964 77,230 85,674 96,229 6,881	2,368,046 961,556 527,126 391,433 386,681	45,871 335,587 180,164 85,598 119,428 50,245
Depreciation: Taxes. Rent. Rent. Repairs. Salaries and wages. Insurance. Legal and professional fees.	749,562 510,545 265,215 342,245 2,034,976 412,603 71,074	251,453 177,536 105,828 125,297 578,966 135,425 32,661	152,660 140,812 51,268 60,602 450,498 101,795 28,360	98,793 36,724 54,560 64,695 128,468 33,630 4,301	464,832 318,261 152,888 200,429 1,361,869 264,300 36,517	69,998 67,506 27,729 22,711 276,050 52,088 7,815	30,008 33,998 12,731 9,977 143,222 27,466 4,422	33,584 40,086 9,646 9,015 124,328 26,088 3,896	42,570 46,857 14,420 13,279 261,480 32,381 3,992	51,946 31,674 17,087 14,686 154,408 31,217 4,170	236,726 98,140 71,275 130,761 402,381 95,060 12,222	33,277 14,748 6,499 16,519 94,141 12,878 1,896	349,009 192,098 188,595 162,554 671,376 133,702 24,230	146,847 54,413 58,536 101,907 242,633 50,791 3,534
Commissions. Amortization. Pension and profit-sharing plans. Employee benefit programs. Interest. Ead debts. Depletion. Other business deductions.	107,035 657 19,253 56,811 241,292 34,086 4,238 2,666,607	63,481 534 7,717 19,725 140,242 11,667 451 936,186	58,546 534 4,843 15,759 122,251 10,893 (*) 781,249	4,935 2,874 3,966 17,991 774 232 154,937	38,896 (*) 11,264 36,835 92,591 21,244 3,787 1,608,516	11,636 (*) 2,085 4,154 15,038 5,432 (*) 290,978	2,044 1,688 4,829 5,214 1,065 (*) 178,324	1,099 (*) 1,540 3,383 8,022 2,730 (*)	1,997 1,857 10,528 8,443 1,075 211,565	5,698 (*) 2,008 10,182 5,846 (*) 289,458	16,422 (*) 3,532 11,933 45,692 5,096 (*) 513,526	(*) (*) (*) 8,459 1,175	38,518 1,062 3,311 9,371 73,520 15,369 6,038 903,207	4,063 326 213 1,287 24,966 2,918 5,087 285,195
Net profit (less loss) Net profit Net loss	4,073,412 4,375,622 302,210	994,825 1,162,713 167,887	838,307 986,105 147,798	156,519 176,608 20,089	2,939,995 3,063,344 123,349	494,618 514,391 19,773	395,133 409,731 14,598	281,074 292,420 11,346	375,239 386,706 11,467	732,030 745,846 13,816	661,901 714,250 52,349	138,591 149,565 10,974	948,859 1,106,562 157,703	206,330 239,620 33,290
BUSINESSES WITH NET PROFIT											107,411,411,411,411			
Number of businesses	709,696	128,920	110,643	18,277	546,321	67,504	102,494	38,981	59,751	176,093	101,498	34,455	145,736	38,278
Business receipts	24,409,578 24,353,706 55,872	9,904,723 9,872,229 32,494	8,777,214 8,746,109 31,105	1,127,509 1,126,120 1,389	13,713,241 13,692,191 21,050	2,961,646 2,953,642 8,004	1,267,137 1,266,378 759	1,577,782 1,575,897 1,885	1,883,182 1,882,311 871	2,271,107 2,268,253 2,854	3,752,387 3,745,710 6,677	791,614 789,286 2,328	7,098,593 7,083,746 14,847	1,705,116 1,700,615 4,501
Business deductions, total Cost of sales and operations.	20,033,956	8,742,010	7,791,109	950,901	10,649,897	2,447,255	857,406	1,285,362	1,496,476	1,525,261	3,038,137	642,049	5,992,031	1,465,496
total. Inventory, beginning-of-year Merchandise purchased. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year	13,642,020 458,414 4,054,132 2,740,197 3,633,725 3,304,081 548,529	6,679,862 250,292 1,411,870 1,003,097 1,826,832 2,502,969 315,198	6,233,020 244,273 1,331,035 875,958 1,689,694 2,400,309 308,249	446,842 6,019 80,835 127,139 137,138 102,660 6,949	6,599,296 202,492 2,510,470 1,668,799 1,732,015 713,446 227,926	1,690,618 79,587 964,757 260,050 337,332 139,841 90,949	451,758 3,781 67,126 183,418 133,618 66,394 2,579	934,556 41,520 434,607 224,076 235,974 49,046 50,667	906,530 30,251 205,547 313,021 279,127 108,671 30,087	944,476 18,223 275,128 254,669 270,716 147,169 21,429	1,671,358 29,130 563,305 433,565 475,248 202,325 32,215	362,862 5,630 131,792 68,301 74,878 87,666 5,405	3,627,618 246,709 2,024,471 875,470 458,441 318,060 295,533	595,252 33,781 279,666 150,621 74,032 160,825 43,673
Depreciation. Taxes. Sent. Repairs. Salaries and wages. Insurance. Legal and professional fees.	619,046 439,002 210,970 283,230 1,763,289 358,781 56,319	194,004 143,905 78,377 95,616 482,948 110,957 23,543	111,493 112,790 35,358 43,581 374,102 81,573 20,219	82,511 31,115 43,019 52,035 108,846 29,384 3,324	396,001 282,480 127,000 171,827 1,198,444 236,223 31,160	62,095 62,136 24,192 19,567 244,289 48,190 7,090	26,696 27,059 11,080 8,116 129,091 24,660 3,166	30,430 37,148 8,229 8,022 109,038 24,302 3,589	38,244 42,329 12,855 12,472 232,006 28,900 3,555	48,815 29,813 16,166 13,587 144,100 29,465 3,965	189,721 83,995 54,478 110,063 339,920 80,706 9,795	29,041 12,617 5,593 15,787 81,897 11,601 1,616	294,495 165,639 159,480 138,939 588,292 117,433 19,544	127,446 46,939 55,730 89,447 219,502 45,569 2,836
Commissions. Amortization. Pension and profit-sharing plans. Employee benefit programs. Interest. Bad debts. Lepletion. Other business deductions.	91,868 218 16,843 51,776 174,174 23,261 3,524 2,299,635	52,404 108 6,479 17,315 91,077 3,305 446 761,664	47,571 108 3,830 13,725 76,809 2,850 (*) 633,861	4,833 2,649 3,590 14,268 455 227 127,803	35,747 (*) 10,120 34,213 76,030 18,854 3,078 1,429,314	9,659 2,066 3,707 13,259 4,410 (*) 255,842	1,802 1,520 4,353 4,169 1,007 (*)	1,068 (*) 1,533 3,338 7,094 2,563 (*) 114,044	1,976 1,629 9,939 6,810 817 -	5,147 (*) 1,824 9,504 5,714 272,187	16,095 (*) 2,874 11,052 35,194 4,343 (*) 428,030	3,717 (*) (*) 7,067 1,102	34,284 994 3,101 8,328 58,107 13,243 4,918 757,616	2,973 315 210 1,182 21,095 2,588 4,479 249,933
Net profit	4,375,622	1,162,713	986,105	176,608	3,063,344	514,391	409,731	292,420	386,706	745,846	714,250	149,565	1,106,562	239,620

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued [All figures are estimates based on samples—money amounts are in thousands of dollers]

	Manuf	acturing—Con	inued	Transportatio	n, communicati	ion, electric,	gas, and sani	tary services		,	Wholesale and	retail trade		
Item	Printing, publishing, and allied industries	Machinery, except electrical	Other menufacturing industries	Total	Local end interurban passenger transit	Trucking and warehousing	Other transporta- tion	Communication, electric, gas, and sanitary services	Total	Total	Machinery, equipment, and supplies	Wholesale trad Groceries and related products	Farm product raw materials	Other wholesale trade
BUSINESSES WITH AND WITHOUT NET PROFIT	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of businesses	39,492	21,598	94,440	338,844	50,665	233,743	25,804	28,632	2,172,991	343,693	42,031	38,586	14,014	249,0
Business receipts Income from sales and operations Other business income	1,079,654 1,077,046 2,608	807,426 805,425 2,001	4,123,676 4,113,171 10,505	7,856,050 7,835,632 20,418	500,019 498,604 1,415	5,979,251 5,969,664 9,587	837,776 829,864 7,912	539,004	124,206,842 123,753,040 453,802	30,177,161 30,055,875 121,286	3,804,885 3,775,383 29,502	7,214,622 7,207,098 7,524	4,877,314 4,865,089 12,225	14,280,3 14,208,3 72,0
Business deductions, total Cost of sales and operations,	911,783	650,945	3,705,499	6,755,843	364,206	5,180,097	780,327	431,213	115,906,725	27,807,980	3,490,188	6,911,281	4,802,833	12,603,6
total Inventory, beginning-of-year Merchandise purchased Cost of labor Material and supplies Cother costs Less: Inventory, end-of-year	480,313 30,335 236,321 99,393 37,049 61,498 34,278	393,096 24,577 148,311 136,121 66,733 45,798 28,444	2,605,569 233,123 1,647,827 545,878 287,746 164,709 273,714	1,565,909 39,186 676,285 282,533 98,381 507,054 37,530	34,390 (*) (*) 13,749 5,301 8,806 (*)	1,020,243 10,347 478,292 202,612 66,245 273,339 10,592	419,859 23,198 156,346 35,743 14,889 210,578 20,895	91,417 5,202 35,131 30,429 11,946 14,331 5,622	91,803,336 9,682,554 84,493,464 1,866,141 1,278,866 4,910,745 10,428,434	23,376,088 1,743,756 21,332,313 397,666 341,567 1,458,678 1,897,892	2,832,781 580,534 2,620,650 73,971 53,618 118,809 614,801	6,256,028 141,627 5,692,448 137,123 74,817 364,403 154,390	4,519,209 184,472 4,124,120 16,641 16,005 358,536 180,565	9,768,0 837,1 8,895,0 169,9 197,1 616,9
Depreciation. Taxes. Rent. Rent. Repairs. Salaries and wages. Insurance. Legal and professional fees.	41,540 24,747 34,926 11,131 113,380 13,168 4,117	38,893 20,136 18,064 4,978 53,873 13,649 3,109	121,729 92,802 77,069 44,538 261,490 56,094 13,470	822,474 348,285 185,127 706,534 800,336 315,413 23,047	52,797 14,609 18,766 41,146 61,154 27,966 2,471	664,586 295,031 126,910 616,067 590,950 250,367 13,785	55,591 19,703 26,879 23,155 67,968 18,950 3,003	49,500 18,892 12,572 26,166 80,264 18,130 3,788	1,611,021 2,122,336 2,209,139 685,981 7,294,038 912,788 231,696	335,019 286,221 225,379 146,192 985,068 170,925 37,395	44,934 36,721 33,062 13,313 162,735 25,363 6,668	55,866 41,900 27,230 28,548 200,130 32,300 5,737	25,442 10,495 8,906 14,304 42,771 10,841 1,488	208,7' 197,10 156,18 90,02 579,43 102,42 23,50
Commissions	6,857 (*) 712 1,577 10,049 3,067	2,763 (*) 367 1,365 7,771 1,841	24,835 601 2,019 5,142 30,734 7,543 951 360,913	59,469 360 2,954 6,929 170,602 6,651 1,664 1,740,089	1,688 56 (*) 11,183 (*) 97,661	44,774 204 2,552 6,149 132,240 4,762 (*) 1,410,248	7,793 118 235 336 17,076 1,082 (*) 118,112	5,214 (*) (*) 223 10,103 709 (*) 114,068	446,434 10,760 13,591 36,504 652,129 186,779 5,997 7,684,196	203,802 1,945 4,607 7,907 131,384 37,142 2,376 1,856,530	29,679 (*) 1,014 1,435 25,436 7,596 (*) 268,409	16,993 417 662 2,267 13,749 3,820 (*) 225,612	13,047 21 68 147 16,643 1,342 (*) 137,945	144,00 1,38 2,86 4,01 75,5: 24,38 1,26
Net profit (less loss) Net profit Net loss	167,871 190,329 22,458	156,481 168,610 12,129	418,177 508,003 89,826	1,100,207 1,315,540 215,333	135,813 146,272 10,459	799,154 947,355 148,201	57,449 101,578 44,129	107,791 120,335 12,544	8,300,117 9,617,853 1,317,736	2,369,181 2,565,363 196,182	314,697 348,710 34,013	303,341 319,347 16,006	74,481 93,957 19,476	1,676,6 1,803,3 126,6
BUSINESSES WITH NET PROFIT			ļ		!									
Number of businesses	28,195	17,359	61,904	253,851	42,885	175,514	15,280	20,172	1,497,886	266,804	31,870	33,170	10,044	191 ,7
Business receipts	1,023,967 1,021,488 2,479	749,531 748,061 1,470	3,619,979 3,613,582 6,397	6,585,057 6,566,392 18,665	450,721 449,313 1,408	5,004,839 4,995,842 8,997	649,031 641,496 7,535	480,466 479,741 725	110,881,936 110,492,306 389,630	27,582,671 27,472,408 110,263	3,534,181 3,507,090 27,091	6,860,616 6,853,370 7,246	4,072,465 4,061,534 10,931	13,115,4 13,050,4 64,9
Business deductions, total Cost of sales and operations,	833,638	580,921	3,111,976	5,269,517	304,449	4,057,484	547,453	360,131	101,264,083	25,017,308	3,185,471	6,541,269	3,978,508	11,312,0
total. Inventory, beginning-of-year Merchandise purchased Cost of labor. Material and supplies Other costs. Less: Inventory, end-of-year	446,494 24,484 224,537 91,821 81,326 51,715 27,389	357,515 19,475 135,826 127,449 60,588 36,681 22,504	2,228,357 168,969 1,384,442 505,579 242,495 128,839 201,967	1,284,795 25,376 562,679 236,439 78,910 411,611 30,220	29,327 (*) (*) 11,493 4,919 6,609 (*)	878,585 9,515 424,264 167,146 52,129 234,973 9,442	309,498 14,036 109,355 33,671 12,387 158,559 18,510	67,385 1,420 22,760 24,129 9,475 11,470 1,869	81,290,563 7,954,101 75,118,058 1,624,582 1,079,266 4,246,206 8,731,650	21,194,294 1,490,458 19,390,613 366,617 316,132 1,286,983 1,656,509	2,618,798 510,021 2,445,634 68,135 51,431 93,905 550,328	5,959,230 130,220 5,436,504 132,875 72,353 334,577 147,299	3,756,706 129,082 3,430,500 14,321 14,755 300,970 132,922	8,859,50 721,1 8,077,9 151,2 177,5 557,5 825,9
Depreciation. Taxes. Rent. Repairs. Salaries and wages. Insurance. Legal and professional fees.	35,811 22,998 28,427 9,809 108,250 12,004 3,441	32,993 17,931 15,767 4,395 45,389 12,815 2,581	98,245 77,771 59,556 35,288 215,151 47,045 10,686	600,917 266,803 151,971 530,145 660,491 240,379 17,880	44,365 12,344 16,807 33,815 50,110 22,423 2,350	491,426 224,246 104,015 460,805 484,454 189,493 10,660	24,106 13,748 20,513 12,710 54,471 12,174 1,753	41,020 16,465 10,636 22,815 71,456 16,289 3,117	1,291,731 1,803,485 1,812,263 556,891 6,266,311 778,053 188,422	286,737 250,978 189,467 123,656 886,422 150,928 31,615	39,365 32,269 27,204 10,944 144,756 22,842 5,674	47,950 38,957 25,615 25,913 182,305 29,074 5,259	19,718 8,207 6,815 11,116 36,223 8,598 1,182	179,7 171,5 129,8 75,6 523,1 90,4 19,5
Commissions. Amortization Pension and profit-sharing plans. Employee benefit programs Interest Bad debts. Depletion	6,217 (*) 607 1,389 8,836 2,902	2,694 (*) 328 1,106 6,486 1,722	22,400 560 1,956 4,651 21,690 6,031 439	51,521 326 2,168 6,375 116,545 4,045 1,184	1,688 - (*) (*) 8,490 (*)	39,206 190 1,766 5,658 93,408 2,545 (*)	6,378 99 235 287 6,775 762	4,249 (*) (*) 209 7,872 657 (*)	364,806 7,578 13,065 32,643 500,408 143,842 5,023	182,955 1,319 4,544 7,276 103,771 28,965 2,357	27,406 (*) 1,014 1,224 21,079 6,226 (*)	15,360 314 662 2,124 10,318 3,398 (*)	11,193 11 68 133 10,970 1,000 (*)	128,9 8 2,8 3,7 61,4 18,3
Other business deductions	146,375 190,329	79,158 168,610	282,150 508,003	1,333,972 1,315,540	82,372 146,272	1,069,861 (947,355	83,944 101, <i>5</i> 78	97,795 120,335	6,208,999 9,617,853	1,572,024 2,565,363	225,628 348,710	194,768 319,347	106,404 93,957	1,045, 1,803,

	1	19 x 19 x 19 x 20	1	1										
					Food stores		Autom	otive dealers	and service st	ations				
Item	Total	Building materials and garden supplies	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers	Gasoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinkin places
BUSINESSES WITH AND WITHOUT NET	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)
umber of businesses	1,783,509	59,620	33,264	195,231	144,138	51,093	275,793	44,012	10/ 62/	25 0/5				
usiness receipts Income from sales and operations Other business income	92,331,276 92,006,952 324,324	4,576,379 4,552,265 24,114	2,271,325 2,258,880 12,445	18,377,718 18,343,391 34,327	15,494,479 15,462,405 32,074	2,883,239 2,880,986 2,253	30,701,902 30,607,150 94,752	6,734,211 6,697,421 36,790	194,534 20,734,712 20,687,669	37,247 3,232,979 3,222,060	63,132 3,346,261 3,336,835	87,732 5,285,262 5,258,660	183,042 8,182,754 8,159,423	88, 3,298, 3,273,
usiness deductions, total Cost of sales and operations,	86,573,099	4,232,471	2,129,028	17,536,099	14,879,653	2,656,446	29,315,634	6,508,622	47,043	10,919 3,055,709	9,426 3,019,634	26,602 4,868,292	23, 33 1 7,540,500	25, 2,981,
total. Inventory, beginning-of-year. Merchandise purchased. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year.	67,253,256 7,792,176 62,096,105 1,427,941 906,033 3,385,209	3,320,800 680,118 3,050,745 102,072 70,073 177,265	1,760,650 382,272 1,671,813 18,424 5,149 73,920	14,988,433 989,470 14,130,062 173,525 115,884 611,928	12,894,856 933,730 12,260,054 98,864 60,717 505,727	2,093,577 55,740 1,870,008 74,661 55,167 106,201	24,395,949 1,809,397 22,476,508 376,832 229,902 1,421,718	5,709,284 643,063 4,882,171 97,571 92,722 656,066	16,240,830 643,459 15,236,175 237,125 89,928 677,296	2,445,835 522,875 2,358,162 42,136 47,252 88,356	2,150,539 724,329 2,035,991 31,831 47,705 85,343	3,557,573 710,231 3,240,320 135,172 74,967 185,997	4,340,892 120,371 3,633,323 339,620 134,390 232,688	1,842, 111, 1,684, 42, 21,
Depreciation. Taxes. Rent. Repairs.	8,354,208 1,251,772 1,809,867 1,958,987	759,473 71,607 89,360 54,426	390,928 25,504 36,513 31,532	1,032,436 186,563 278,742 221,415	964,236 143,875 236,422 153,492	68,200 42,688 42,320 67,923	1,918,408 233,946 434,499 578,330	662,309 30,451 60,372 39,523	643,153 163,259 319,191 499,010	612,946 40,236 54,936 39,797	774,660 36,534 70,661 125,793	789,114 80,480 106,955 110,293	119,500 233,842 306,102	89, 106, 87, 167,
Salaries and wages. Insurance. Legal and professional fees	531,194 6,228,315 728,845 191,065	29,505 268,376 47,143 8,049	11,260 121,094 17,239 2,987	84,470 839,438 93,773 23,525	64,987 650,943 72,060 18,110	19,483 188,495 21,713	106,873 1,777,690 205,371	44,810 210,701 38,727	46,293 1,376,517 135,525	15,770 190,472 31,119	14,468 288,439 32,568	27,127 377,670 54,516	331,103 104,760 1,253,149 96,005	95,8 45,4 324,8 42,9
Commissions. Amortization Pension and profit-sharing plans. Employee benefit programs. Therest. Bad debts. Depletion. Other business deductions.	231,566 8,731 8,704 27,863 509,903 146,709 3,612 5,682,710	11,842 153 619 1,608 44,063 14,403 (*) 270,419	1,131 (*) (*) (*) 187 13,847 2,637	7,497 671 1,961 6,697 59,331 11,132 243	3,948 321 1,418 4,694 48,751 10,383 149	5,415 3,549 350 543 2,003 10,580 749 (*)	49,938 46,635 509 1,712 6,559 123,834 55,024 1,430	8,226 31,648 112 787 3,829 49,171 17,629 851	35,547 9,693 223 650 2,079 44,514 30,441 579	6,165 5,294 174 275 651 30,149 6,954	10,054 4,133 399 284 957 20,542 5,266 (*)	11,273 25,939 555 750 1,990 45,647 21,000 (*)	31,726 10,789 2,336 711 3,972 71,280 2,436 (*)	13,7 1,6 (*) (*) 1,2 32,9 2,1
t profit (less loss) Net profit. Net loss	5,758,177 6,853,865 1,095,688	343,908 386,112 42,204	142,297 165,598 23,301	732,208 841,619 944,839 103,220	575,244 614,826 696,930 82,104	156,964 226,793 247,909 21,116	1,297,335 1,386,268 1,569,057	262,501 225,589 261,155	846,952 983,409 1,080,179	187,882 197,270 227,723	258,942 326,627 376,868	446,375 416,970 488,288	750,583 642,254 788,521	322,2 317,2 371,6
BUSINESSES WITH NET PROFIT				77.7	02,103	21,220	182,789	35,566	96,770	50,453	50,241	71,318	(146,267	54,4
mber of businesses	1,199,458	45,010	24,551	154,622	113,325	41,297	213,506	32,983	157,680	22,843	46,543	63,244	128,509	67,4
siness receipts	81,761,155 81,489,466 271,689	4,178,399 4,156,841 21,558	2,017,507 2,006,910 10,597	16,438,941 16,408,402 30,539	13,799,933 13,770,831 29,102	2,639,008 2,637,571 1,437	27,706,550 27,628,500 78,050	6,046,841 6,013,708 33,133	18,824,684 18,789,683 35,001	2,835,025 2,825,109 9,916	2,984,515 2,976,837 7,678	4,578,717 4,555,492	6,802,400 6,784,382	2,840,0 2,816,1
siness deductions, total Cost of sales and operations,	74,907,290	3,792,287	1,851,909	15,494,102	13,103,003	2,391,099	26,137,493	5,785,686	17,744,505	2,607,302	2,607,647	23,225 k 4,090,429	18,018 6,013,879	23,8 2,468,3
total. Inventory, beginning-of-year. Merchandise purchased. Cost of labor Meterial and supplies. Other costs. Less: Inventory, end-of-year.	59,057,235 6,346,151 54,781,334 1,221,398 735,980 2,906,465 6,933,993	3,002,974 596,901 2,770,907 88,437 64,269 153,596 671,136	1,548,686 318,631 1,483,060 13,717 4,788 63,423 334,933	13,291,983 826,833 12,568,933 151,545 88,903 533,815 878,046	11,392,669 776,629 10,863,114 86,934 38,436 444,676 817,120	1,899,314 50,204 1,705,819 64,611 50,467 89,139 60,926	21,857,963 1,497,788 20,221,625 337,225 188,637 1,250,233 1,637,545	5,108,305 543,769 4,379,747 87,678 84,485 597,790	14,629,775 545,869 13,794,856 210,180 65,595 575,048	2,119,883 408,150 2,047,022 39,367 38,557 77,395	1,877,258 614,571 1,795,998 29,726 40,063 71,335	3,025,470 578,180 2,776,718 116,405 58,664 147,328	3,563,017 89,268 3,017,062 276,703 100,856 174,355	1,570,7 92,4 1,445,0 31,7 17,6 75,9
Depreciation. Taxes. Rent. Repairs. Salaries and wages. Insurance	984,581 1,528,774 1,602,778 425,846 5,308,408 615,575 154,155	57,905 79,526 45,513 23,601 242,662 41,212 6,690	21,028 31,064 23,658 8,586 104,935 13,969 2,395	157,881 242,947 187,953 71,884 734,711 81,392 20,273	121,467 206,032 130,822 55,131 566,906 62,304 15,684	36,414 36,915 57,131 16,753 167,805 19,088 4,589	196,359 382,085 510,742 89,087 1,579,493 179,414	585,164 27,600 49,858 31,736 38,019 186,217 32,607	561,773 136,772 285,171 449,735 38,617 1,234,285 122,039	490,608 31,987 47,056 29,271 12,451 158,991 24,768	674,435 29,325 62,184 106,688 11,718 248,518 27,921	651,825 65,655 89,836 87,292 21,691 314,664 45,710	95,227 172,652 237,560 260,392 78,241 971,298 76,046	92,0 66,66 137,78 75,3 35,6 263,11 34,55
Commissions. mortization *ension and profit-sharing plans. morphyses benefit programs. interest add debts. Pepletion	171,533 6,178 8,241 24,640 388,222 112,384 2,657	10,459 150 535 1,585 35,949 10,999 (*)	971 (*) (*) 186 9,808 2,564	7,202 633 1,858 5,906 48,518 8,606 243	3,740 290 1,342 4,017 39,508 7,948	3,462 343 516 1,889 9,010 658 (*)	43,330 37,430 415 1,614 6,076 99,456 42,577 1,403	6,716 24,772 112 731 3,570 40,846 13,717 651	31,494 8,212 133 648 1,996 34,743 23,601 552	5,120 4,446 170 235 510 23,867 5,259	8,494 3,550 378 274 906 15,881 3,937	8,545 18,689 525 738 1,808 36,336 16,512 (*)	23,029 6,978 1,934 620 3,416 47,287 1,663	10,43 30 (*) (*) 1,06 23,96 1,28
Other business deductions	4,516,083 6,853,865	232,429 386,112	83,823 165,598	632,112 944,839	494,994 696,930	137,118 247,909	1,110,049	220,029 261,155	746,732 1,080,179	143,288	210,615	(*) 356,919	(*) 568,932	246,62

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

			[All :	figures are esti	nates based	on samples-mone	y amounts are	in thousands	of dollars]					
		Whol	esale and reta	il trade—Conti	nued				Fina	nce, insuran	e, and real es	tate		
		Retai	1 trade—Conti	inued								Real estate		
Item	Drug and proprietary stores	Liquor stores	Used merchandise stores	Direct selling organizations	Other retail trade	Wholesale and retail trade not allccable	Total	Finance	Insurance agents, brokers, and service	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
٥	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64).	(65)	(66)	(67)	(68)
BUSINESSES WITH AND WITHOUT NET PROFIT														
Number of businesses	21,803	26,508	61,749	418,024	269,041	45,789	666,036	31,332	194,209	440,495	23,469	57,020	325,171	34,835
Business receipts Income from sales and operations Other business income	2,690,622 2,682,476 8,146	3,175,583 3,170,662 4,921	686,786 678,798 7,988	1,819,283 1,801,371 17,912	7,918,418 7,883,476 34,942	1,698,405 1,690,213 8,192	10,072,398 9,966,280 106,118	721,597 713,999 7,598	3,559,133 3,542,351 16,782	5,791,668 5,709,930 81,738	561,053 552,821 8,232	141,904 131,709 10,195	4,107,246 4,055,290 51,956	981,465 970,110 11,355
Business deductions, total	2,411,495	3,000,943	646,024	1,671,358	7,219,866	1,525,646	6,480,575	570,260	2,037,859	3,872,456	604,679	152,606	2,393,870	721,301
total. Inventory, beginning-of-year Merchandise purchased Cost of labor. Material and supplies Other costs Less: Inventory, end-of-year	1,828,729 474,457 1,743,349 20,960 16,303 45,733 472,073	2,567,703 329,903 2,520,743 14,899 3,995 35,922 337,759	422,997 208,648 393,543 6,237 4,492 44,410 234,333	1,040,214 81,727 847,597 13,981 47,169 166,379 116,639	5,036,136 1,169,766 4,667,600 152,127 134,660 214,068 1,302,085	1,173,992 146,622 1,065,046 40,534 31,266 66,858 176,334	1,495,452 107,818 652,908 54,176 67,261 765,342 152,053	306,157 4,580 231,018 (*) 114 77,907 7,499	492,447 (*) 119,493 16,460 13,433 345,482 (*)	696,848 103,235 302,397 37,679 53,714 341,953 142,130	48,961 8,649 31,238 3,447 4,011 11,950 10,334	6,301 (*) (*) 2,108 399 1,750 388	389,813 50,661 169,696 24,763 24,376 174,667 54,350	251,773 43,408 99,548 7,361 24,928 153,586 77,058
Depreciation. Taxes. Rent. Repairs. Salaries and wages. Insurance. Legal and professional fees.	28,223 46,471 51,383 10,297 261,965 23,055 7,170	27,030 80,569 50,817 12,293 128,763 17,101 6,022	17,923 13,653 33,176 8,362 26,863 9,303 1,822	36,319 15,226 34,573 11,898 23,060 9,282 3,052	185,818 163,848 240,267 64,446 537,178 80,551 21,690	24,230 . 26,248 24,773 8,595 80,655 13,018 3,236	389,041 212,954 241,840 100,097 475,087 109,523 68,188	13,342 5,737 18,367 1,601 26,948 4,045 6,720	69,108 28,504 95,190 16,723 250,750 30,513 14,487	306,591 178,713 128,283 81,773 197,389 74,965 46,981	110,336 71,929 15,893 29,734 33,696 14,568 6,545	37,010 29,613 2,704 9,331 3,554 5,396 173	133,542 58,468 90,218 36,128 91,412 35,401 32,703	25,703 18,703 19,468 6,580 68,727 19,600 7,560
Commissions. Amortization Pension and profit-sharing plans. Employee benefit programs. Interest. Bad debts. Depletion. Other business deductions. Net profit (less loss).	1,041 (*) 384 740 13,342 4,909 - 133,661 279,127	668 1,407 387 898 12,938 1,649 (*) 92,670 174,640 195,222	2,392 (*) (*) 103 5,472 2,158 - 101,777 40,762	40,559 1,091 (*) (*) 10,500 5,485 (*) 439,504 147,925	77,119 943 1,281 2,767 56,140 18,496 432 732,754 698,552 897,122	11,066 (*) 280 734 10,842 2,928 (*) 144,956 172,759 198,625	704,715 5,841 7,056 4,397 382,982 52,731 3,034 2,227,637 3,591,823 4,037,059	12,084 229 111 445 37,631 12,857 1,783 122,203 151,337 207,351	182,652 1,989 2,562 2,372 26,870 26,694 (*) 796,836 1,521,274 1,572,411	509,979 3,623 4,383 1,580 318,481 13,180 1,089 1,308,598 1,919,212 2,257,297	6,140 2,316 3,374 483 138,811 589 (*) 121,091 -43,626 56,010	235 (*) (*) (*) 23,079 (*) (*) 34,857 -10,702 44,273	429,245 565 629 765 104,472 4,170 (*) 986,064 1,713,376 1,851,404	74,359 655 217 313 52,119 8,349 (*) 166,586 260,164 305,610
Net loss	293,650 14,523	20,582	85,256 44,494	291,641 143,716	198,570	25,866	445,236	56,014	51,137	338,085	99,636	54,975	138,028	45,446
BUSINESSES WITH NET PROFIT Number of businesses	19,294	21,806	33,256	223,799	157,873	31,624	508,973	21,219	168,306	319,448	11,768	27,189	252,273	28,218
Business receipts Income from sales and operations. Other business income	2,549,665 2,542,981 6,684	2,861,445 2,856,738 4,707	554,107 550,024 4,083	1,399,002 1,388,434 10,568	6,849,898 6,817,783 32,115	1,538,110 1,530,432 7,678	9,003,738 8,924,139 79,599	585,447 581,396 4,051	3,416,557 3,400,813 15,744	5,001,734 4,941,930 59,804	268,175 265,179 2,996	92,543 84,306 8,237	3,786,011 3,746,822 39,189	855,005 845,623 9,382
Business deductions, total Cost of sales and operations,	2,256,015	2,666,223	468,851	1,107,361	5,952,776	1,339,485	4,966,679	378,096	1,844,146	2,744,437	212,165	48,270	1,934,607	549,395
totel. Inventory, beginning-of-year Merchandise purchased Cost of labor. Material and supplies Other costs Less: Inventory, end-of-year	1,710,123 438,752 1,652,630 17,828 16,125 40,137 455,349	2,298,477 266,664 2,270,046 10,292 3,657 34,476 286,658	327,714 117,515 288,687 5,107 3,001 40,933 127,529	736,185 30,923 564,649 10,402 33,823 139,992 43,604	4,246,660 877,721 3,926,011 132,165 115,496 180,932 985,665	1,039,034 117,492 946,111 36,667 27,154 52,758 141,148	1,204,891 61,196 489,600 49,651 40,193 672,589 108,338	216,234 1,420 151,708 (*) 108 65,069 2,108	461,732 - 103,315 16,460 5,197 337,637 (*)	526,925 59,776 234,577 33,154 34,888 269,883 105,353	24,360 927 12,706 2,523 3,559 5,788 1,143	2,700 (*) (*) 648 178 - 387	322,471 34,798 143,543 23,353 18,442 141,654 39,319	177,394 23,534 76,584 6,630 12,709 122,441 64,504
Depreciation	26,917 43,668 47,573 9,362 248,111 21,455 6,107	22,889 68,049 43,506 10,464 110,915 14,731 4,826	8,992 10,297 20,137 5,319 23,050 6,207 1,186	22,516 10,174 18,437 9,325 17,827 6,508 1,585	135,775 133,602 175,552 50,890 449,108 66,454 17,259	20,413 23,733 20,018 7,389 71,481 11,550 2,652	236,364 123,275 191,021 61,340 388,959 83,332 47,250	7,387 3,288 12,950 749 21,689 2,313 3,212	63,956 26,139 84,138 15,283 227,735 28,066 12,513	165,021 93,848 93,933 45,308 139,535 52,953 31,525	34,220 27,728 9,214 10,640 10,407 4,888 2,196	11,280 14,193 1,030 2,501 332 2,052 (*)	101,207 39,381 68,123 27,069 68,106 28,056 24,586	18,314 12,546 15,566 5,098 60,690 17,957 4,735
Commissions Amortization Pension and profit-sharing plans Employee benefit programs Interest. Bad debts. Depletion. Other business deductions	785 (*) 384 713 12,366 4,410 - 123,916	607 742 329 773 9,781 1,345 (*) 78,801	1,453 (*) (*) 20 4,020 474 - 59,961	17,179 25 (*) (*) 6,026 3,162 (*) 258,238	65,921 752 1,275 2,172 38,825 14,847 17 553,667	10,318 (*) 280 727 8,415 2,493 (*) 120,892	628,087 2,911 6,367 3,308 160,677 34,583 1,720 1,792,594	9,793 61 107 135 14,438 3,701 1,261 80,778	161,050 1,974 2,191 2,200 22,590 21,355 (*) 713,062	457,244 876 4,069 973 123,649 9,527 297 998,754	3,507 408 3,192 145 34,364 (*) (*) 46,822	160 (*) 163 - 4,820 (*) (*) (*) 9,017	385,225 119 519 579 58,776 2,828 (*) 807,292	68,352 347 195 249 25,689 6,628 (*) 135,623
Net profit	293,650	195,222	85,256	291,641	897,122	198,625	4,037,059	207,351	1,572,411	2,257,297	56,010	44,273	1,851,404	305,610

						Services					
		Н	otels and othe	r lodging place	8			Personal	services		
Item	Total	Total	Tourist courts and motels	Trailering parks and camps	Other lodging places	Total	Coin-operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Beauty shops	Barber shops	Other personal services
	(69)	(70) .	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
BUSINESSES WITH AND WITHOUT NET PROFIT	2,693,126	91,851	41,608	26,005	24,238	582,446	31,858	63,806	213,326	108,097	165,359
Number of businesses Business receipts Income from sales and operations Other business income	44,863,778 44,690,813 172,965	2,055,503 2,037,501 18,002	1,262,325 1,251,996 10,329	401,174 395,591 5,583	392,004 389,914 2,090	6,196,732 6,185,493 11,239	524,115 521,306 2,809	1,284,851 1,283,957 894	1,954,140 1,951,978 2,162	737,810 735,444 2,366	1,695,816 1,692,808 3,008
Business deductions, total. Cost of sales and operations, total Inventory, beginning-of-year. Merchandise purchased Cost of labor Material and supplies Other costs. Less: Inventory, end-of-year.	29,076,355 7,725,103 496,815 3,608,566 1,483,613 1,360,367 1,340,853 565,111	1,954,048 351,063 25,350 251,398 42,644 18,479 41,578 28,386	1,178,000 191,019 10,926 138,278 27,204 12,073 17,919 15,381	390,415 73,810 9,865 62,668 4,117 -3,408 4,830 11,078	385,633 86,234 4,559 50,452 11,323 2,998 18,829 1,927	4,659,408 1,297,674 84,460 474,531 360,515 284,703 188,137 94,672	478,931 77,813 695 22,968 16,691 19,282 19,408 1,231	1,083,689 255,313 5,090 50,199 88,245 63,110 54,586 5,917	1,449,750 381,565 15,791 83,695 172,845 107,226 21,457 19,449	372,693 54,712 1,456 11,042 30,752 9,912 3,822 2,272	1,274,345 528,271 61,428 306,627 51,982 85,173 88,864 65,803
Depreciation. Taxes Rent Rent Repairs Salaries and wages Insurance Legal and professional fees	1,994,290 989,164 1,976,452 527,957 5,194,451 719,640 277,765	297,109 149,075 57,908 96,621 234,213 58,977 10,883	186,526 89,836 35,424 57,144 153,626 36,590 6,774	71,973 30,954 6,456 24,800 20,791 11,413 2,389	38,610 28,285 16,028 14,677 59,796 10,974 1,720	351,893 177,681 423,280 100,507 905,279 97,960 23,875	80,084 17,264 51,514 24,305 46,980 12,972 1,768	81,217 44,268 82,397 27,398 240,249 31,815 5,712	73,223 60,683 134,006 22,101 414,981 22,512 8,502	19,423 15,175 86,476 3,951 85,583 5,327 1,833	97,946 40,291 68,887 22,752 117,486 25,334 6,060
Commissions. Amortization Pension and profit-sharing plans Employee benefit programs Interest Bad debts Depletion Other business deductions	315,683 9,956 38,924 29,219 586,236 58,095 13,820 8,619,600	5,420 824 291 1,850 178,169 3,071 - 508,574	3,038 291 (*) 1,261 110,034 1,821	889 (*) (*) (*) 43,000 747 	1,493 183 (*) 565 25,135 503 101,386	39,004 1,694 2,252 3,281 76,639 7,246 (*) 1,147,053	1,591 (*) (*) (*) 18,740 (*) -	6,059 900 (*) 1,345 18,647 2,162 285,168	10,651 (*) (*) 453 13,034 494 (*) 306,729	8,951 (*) (*) (*) (*) 3,849 (*)	11,752 (*) 418 1,173 22,369 4,395 (*) 323,038
Het profit (less loss)	15,787,423 16,938,022 1,150, 5 99	101,455 253,608 152,153	84,325 154,358 70,033	10,759 57,549 46,790	6,371 41,701 35,330	1,537,324 1,652,300 114,976	45,184 72,801 27,617	201,162 226,608 25,446	504,390 529,257 24,867	365,117 366,827 1,710	421,471 456,807 35,336
BUSINESSES WITH NET PROFIT			and the same		200000000000000000000000000000000000000				200 444	200 (37)	2.02.000
Number of businesses Business receipts. Income from sales and operations. Other business income.	2,127,443 41,627,899 41,480,291 147,608	53,296 1,499,302 1,485,873 13,429	24,558 967,501 960,022 7,479	13,909 280,452 276,097 4,355	14,829 251,349 249,754 1,595	492,723 5,592,441 5,582,210 10,231	18,629 389,438 386,674 2,764	50,243 1,126,641 1,126,431 210	188,666 1,794,403 1,792,443 1,960	103,414 709,973 707,608 2,365	131,771 1,571,986 1,569,054 2,932
Business deductions, total. Cost of sales and operations, total Inventory, beginning-of-year Merchandise purchased. Cost of labor. Material and supplies Other costs. Less: Inventory, end-of-year.		1,245,694 220,777 13,446 162,380 24,093 11,659 26,007 16,808	813,143 124,794 7,656 91,374 14,839 7,557 13,231 9,863	222,903 40,418 4,604 35,444 1,641 2,464 1,838 5,573	209,648 55,565 1,186 35,562 7,613 1,638 10,938 1,372	3,940,141 1,148,163 76,414 428,858 320,360 236,943 169,619 84,031	316,637 57,360 516 17,490 11,488 11,677 16,804 615	900,033 215,488 3,666 40,365 78,158 49,131 47,976 3,808	1,265,146 340,339 14,270 76,125 152,676 95,089 19,182 17,003	343,146 53,092 1,322 9,941 30,437 9,833 3,747 2,188	1,115,179 481,884 56,640 284,937 47,601 71,213 81,910 60,417
Depreciation. Taxes Rent Repairs Salaries and wages Insurance. Legal and professional fees	1,485,299 830,757 1,696,303 401,488 4,653,634 617,180 241,200	. 182,821 98,798 39,386 . 62,036 155,792 37,063 6,058	125,816 63,664 25,285 38,983 114,329 23,755 3,728	38,744 19,817 4,325 14,662 15,823 6,402 1,144	18,261 15,317 9,776 8,391 25,640 6,906 1,186	267,539 150,674 349,557 79,949 770,066 84,098 20,179	50,336 12,629 30,872 14,913 30,543 9,403 1,293	61,442 36,280 64,793 22,857 199,480 27,662 4,446	60,920 52,582 114,924 18,195 363,620 19,139 7,579	17,151 13,652 81,355 3,841 72,983 4,915 1,725	77,690 35,531 57,613 20,143 103,440 22,979 5,136
Commissions. Amortization. Pension and profit-sharing plans. Employee benefit programs. Interest. Bad debts. Depletion. Other business deductions.	277,238 4,719 37,962 23,002 403,192 36,553 13,219 7,202,707	4,016 184 254 385 100,762 1,294 -	2,298 (*) (*) (*) 70,733 1,044 -	633 (*) (*) (*) 19,053 65 61,714	1,085 (*) (*) 198 10,976 185 - 56,049	33,098 1,343 2,205 2,494 56,453 5,887 (*) 964,432	1,412 (*) (*) (*) 12,422 (*) 95,143	4,998 890 (*) 969 12,305 1,643 245,788	7,690 (*) (*) 392 10,480 350 (*) 268,256	8,951 (*) (*) (*) 3,346 (*)	10,047 (*) 418 910 17,900 3,733 (*) 273,769
Net profit	16,938,022	253,608	154,358	57,549	41,701	1,652,300	72,801	226,608	529,257	366,827	456,807

Table 2.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

## STANDONE VITA AND ATTOMATION OF PROPEY 1600 611 627			. [All f	igures are est	imates based o	n samples-mor	ney amounts are	e in thousands	of dollars]					
Total Profession Professi	,						Se	ervices—Contin	wed					
Prof. Early Column Col			Business	services			Automob	ile repair and	services					
Secretary Secr	Item						Auto	omobile repair	shops		1			Other
Billionesia (M.) (40) (50) (71) (50) (50) (51) (52) (52) (52) (52) (52) (52) (52) (52		Total		and public	business	Total	Total	automobile repair	automobile	parking and other	services except	Total	orchestras, and	amusement
Section Sect	BUSINESSES WITH AND WITHOUT NET PROFIT	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
The property and sear operations		1 '	71,943	101,706	260,996	169,277	137,562	86,872	50,690	31,715	207,419	203.512	74 657	128,855
Bat leves descretions, Sodial, 19, 129, 189, 189, 199, 199, 199, 199, 199, 19	Income from sales and operations	4,742,538	719,713	963,078	3,059,747	4,246,467	3,602,536	2,059,059	1,543,477	643,931	2,413,810	2,136,025 2,124,065	553,050 550,840	1,582,975 1,573,225
Depreciation	Cost of seles and operations, total. Inventory, beginning-of-year. Merchandise purchased. Cost of labor. Material and supplies. Other costs. Less: Inventory, end-of-year.	1,075,489 43,162 341,067 233,988 185,102 322,251	150,031 983 15,470 83,518 36,184 15,564	71,967 5,008 23,362 13,246 10,506 24,763	2,310,107 853,491 37,171 302,235 137,224 138,412 281,924	3,662,587 2,089,150 129,997 1,367,546 299,921 298,941 142,059	3,070,874 1,924,977 125,767 1,271,082 277,871 285,330 109,033	1,765,953 1,151,499 84,227 818,122 135,922 146,658 66,576	1,304,921 773,478 41,540 452,960 141,949 138,672 42,457	591,713 164,173 4,230 96,464 22,050 13,611 33,026	1,851,573 1,008,137 135,799 656,865 131,971 163,294 71,768	1,998,437 434,045 44,606 200,748 70,086 32,472 133,633	390,452 51,928 (*) (*) 17,331 1,556 31,474	9,750 1,607,985 382,117 44,603 199,175 52,755 30,916 102,159
Commissions. 101,052 (*, 133 3,077 7,464 3,222 1,096 2,136 4,232 8,777 67,301 33,481 33,877 8,674 133 3,077 7,464 3,222 (*, 153 4,232 8,777 67,301 33,481 33,877 8,674 133 1,382 (*, 153 4,232 8,777 67,301 33,481 33,877 8,746 133,877 8,746 133,877 8,746 133,877 8,746 133,877 8,746 133,877 8,746 133,877 8,746 133,877 8,747 8,	Taxes. Rent. Repairs. Salaries and wages. Insurance. Legal and professional fees.	83,532 158,719 57,659 421,916 63,304	16,943 11,405 9,337 111,628 18,546	8,300 37,219 4,725 53,264 6,886	58,289 110,095 43,597 257,024 37,872	173,682 117,849 164,425 •52,175 424,241 82,172	92,167 92,178 102,369 23,555 349,647 66,381	55,152 51,589 57,790 14,462 163,155 38,094	37,015 40,589 44,579 9,093 186,492 28,287	81,515 25,671 62,056 28,620 74,594 15,791	87,985 51,604 63,057 30,529 164,929 39,763	201,977 55,087 103,865 55,843 187,335 41,823	22,761 5,112 12,558 5,098 55,837 3,732	47,491 179,216 49,975 91,307 50,745 131,498 38,091
Number of Dusinesses 1,443,825 207,014 266,162 770,649 203,223 872,230 872,430 273,431 273,232 273,230 872,230	Amortization. Pension and profit-sharing plans. Employee benefit programs. Interest. Bad debts. Depletion.	3,332 1,641 2,518 55,958 13,857	(*) (*) (*) 5,384 1,651 (*)	183 597 243 12,418 6,997 (*)	3,057 546 1,913 38,156 5,209 (*)	(*) 1,384 2,627 51,824 10,093 (*)	(*) 1,203 2,278 31,091 8,566 (*)	1,096 (*) (*) 1,206 19,373 5,523 (*)	2,136 (*) (*) 1,072 11,718 3,043	4,232 (*) (*) 349 20,733 1,527	8,771 (*) (*) 928 18,479 3,955 (*)	67,301 1,094 789 1,099 36,162 3,608 (*)	33,481 (*) 247 123 2,673 (*)	33,820 1,057 542 976 33,489 3,205 (*)
BUSINESSES VITH NET PROFIT Number of Dusinesses	Net profit	1,443,825 1,616,318	207,014 214,547	466,162 529,230	770,649 872,541	602,823 676,236	542,882 583,408	301,441 324,966	241,441 258,442	59,941 92,828	567,759 618,235	137,588 449,409	162,598 193,754	604,317 -25,010 255,655 280,665
Basiness receipts										,	, , , , , ,	,	51,150	200,000
Income from sales and operations. 4,398,284, 700,597 900,193 2,797,494 3,792,224 3,886,818 1,893,800 1,392,998 905,606 2,222,460 1,679,681 499,910 18,171 14,596 9,892 7,813 2,079 4,704 5,092 6,666 2,138 4,593,191 1,239,938 91,				-	1 1		1		42,507	19,694	157,974	115,626	54,329	61,297
Business deductions, total	Income from sales and operations	4,398,284	700,597	900,193	2,797,494	3,792,424	3,286,818	1,893,860	1,392,958	505,606	2,222,460	1,673,681	499,510	1,178,699
Depreciation. 161,157 29,973 18,110 113,074 122,333 77,524 46,244 31,280 44,809 69,532 93,446 16,416 77,23	Cost of sales and operations, total. Inventory, beginning-of-year. Merchandise purchased Cost of labor. Material and supplies Other costs.	966,421 33,023 299,631 204,338 170,237 296,764	144,054 671 14,859 79,419 34,934 15,456	58,925 4,176 19,721 6,843 9,213 22,963	763,442 28,176 265,051 118,076 126,090 258,345	1,848,739 113,067 1,221,927 272,885 264,543 108,461	1,731,216 110,130 1,151,140 253,067 252,121 93,195	1,576,707 1,044,107 74,472 746,794 120,571 131,969 60,158	687,109 35,658 404,346 132,496 120,152 33,037	417,482 117,523 2,937 70,787 19,818 12,422 15,266	1,609,317 895,191 111,613 593,034 113,579 137,726 64,767	1,230,938 316,981 31,397 160,043 52,398 14,992 90,565	307,894 47,642 - (*) 17,074 1,121 27,881	923,044 269,339 31,397 158,470 35,324 13,871 62,684
Commissions	Taxes. Rent. Repairs Salaries and wages Insurance. Legal and and professional fees.	161,157 72,718 123,124 44,162 361,973 54,060 22,664	29,973 16,232 9,909 8,633 109,310 17,592	18,110 5,717 28,313 3,365 40,032 5,040	113,074 50,769 84,902 32,164 212,631 31,428	122,333 99,012 136,082 38,844 357,385 69,982	77,524 81,337 83,780 19,984 299,176 58,589	46,244 46,007 47,416 12,212 146,448 33,747	31,280 35,330 36,364 7,772 152,728 24,842	44,809 17,675 52,302 18,860 58,209 11,393	69,532 44,738 51,811 24,985 144,564 34,363	93,646 35,767 77,350 31,028 147,730 23,381	16,416 4,298 7,803 3,588 54,902 2,919	32,407 77,230 31,469 69,547 27,440 92,828 20,462 4,833
7 104,057 104,057 209,10	Amortization. Pension and profit-sharing plans. Employee benefit programs Interest Bad debts. Depletion. Other business deductions	1,193 1,584 1,897 33,628 7,723 137 861,969	(*) (*) (*) 4,167 1,324 (*) 135,439	(*) 573 181 5,422 2,396 (*) 193,967	1,089 513 1,354 24,039 4,003 (*) 532,563	(*) 1,383 2,522 36,990 6,362 (*) 394,709	1,819 (*) 1,202 2,200 26,788 5,988 (*) 314,040	602 (*) (*) 1,206 16,762 3,920 (*)	1,217 (*) (*) 994 10,026 2,068	3,583 (*) (*) (*) 322 10,202	7,300 (*) (*) 755 15,633 3,442	50,912 47 556 396 18,904 1,413	28,665 (*) 90 118 2,131	22,247 10 466 278 16,773 1,013 (*) 289,104
Net profit		1,616,318	214,547	529,230	872,54L	676,236	583,408	324,966	258,442	92,828	618,235			255,655

					Services-	-Continued					T
	Medica	and health se	ervices				Accounting,	auditing, and services	bookkeeping		
ltem	Total	Offices of physicians	Other medical and health services	Legal services	Educational services	Engineering and architectural services	Total	Certified public secountents	Other accounting, auditing, and book- keeping services	Other services	Nature of business not allocable
BUSINESSES WITH AND WITHOUT NET PROFIT	(93)	(94)	(95)	(96)	(97)	(80)	(99)	(100)	(101)	(102)	(103)
Number of businesses	401,203	150,317	250,886	135,083	118,701	73,056	125,882	24,255	101,627	150,051	36,699
Business receipts. Income from sales and operations. Other business income.	15,229,974 15,187,649 42,325	7,692,610 7,667,979 24,631	7,537,364 7,519,670 17,694	3,775,593 3,761,585 14,008	643,242 639,945 3,297	1,354,920 1,348,836 6,084	1,207,592 1,201,565 6,027	547,452 546,931 521	660,140 654,634 5,506	805,744 801,359 4,385	722,383 718,217 4,166
Business deductions, total Cost of sales and operations, total Inventory, beginning-of-year Merchandise purchased Cost of labor. Material and supplies Other costs. Less: Inventory, end-of-year.	7,399,950 990,274 16,748 230,199 205,279 300,393 258,006 20,351	3,180,632 178,504 1,909 29,806 39,077 69,212 43,696 5,196	4,219,318 811,770 14,839 200,393 166,202 231,181 214,310 15,155	1,732,217 88,650 (*) (*) (*) 17,701 5,068 65,263 (*)	464,074 54,153 5,611 22,336 12,965 13,554 8,510 8,823	885,492 213,709 3,712 26,457 78,792 29,528 78,442 3,222	623,591 28,117 (*) (*) (*) 18,315 2,329 5,721 (*)	287,920 4,013 (*) 2,417 303 1,322 (*)	335,671 24,104 (*) (*) (*) 15,898 2,026 4,399 (*)	515,092 94,642 6,493 35,020 11,436 26,504 25,485 10,296	626,777 410,812 20,767 171,971 31,272 10,113 198,353 21,664
Depreciation. Taxes. Rent. Repairs. Salaries and wages Insurance. Legal and professional fees.	427,966 247,736 631,974 88,559 1,900,305 258,597 97,306	193,340 101,864 311,801 34,783 877,979 178,527 54,981	234,626 145,872 320,173 53,776 1,022,326 80,070 42,325	83,166 45,000 184,235 12,970 435,104 28,371 39,655	39,090 15,075 42,467 10,555 106,229 8,233 3,762	37,310 20,295 36,735 7,973 200,947 20,785 26,037	46,051 18,919 59,097 8,567 187,779 13,479 5,632	17,633 8,616 26,195 2,953 110,288 6,468 3,126	28,418 10,303 32,902 5,614 77,491 7,011 2,506	31,143 7,311 50,690 5,999 26,174 6,176 7,268	21,279 12,469 21,170 7,693 60,108 5,835 1,213
Commissions Amortization Pension and profit-sharing plans Employee benefit programs Interest Bad debts Depletion Other business deductions	44,721 1,298 24,592 11,148 115,983 5,605 3,673 2,550,213	15,033 460 14,758 5,598 30,998 1,426 1,112 1,179,468	29,688 838 9,834 5,550 84,985 4,179 (*) 1,370,745	13,492 391 3,995 1,941 21,397 5,118 528 768,204	3,378 (*) (*) (*) 8,273 796 (*)	8,046 (*) 1,294 1,713 8,616 2,586	5,133 (*) 1,135 1,610 10,694 509 (*) 235,987	2,898 (*) 476 1,066 3,679 (*)	2,235 (*) 659 544 7,015 360 (*) 135,883	11,901 334 1,013 376 4,042 1,651 (*) 262,753	3,254 (*) (*) (*) 6,731 2,144 (*) 73,462
Net profit (less loss)	7,830,024 7,908,773 78,749	4,511,978 4,546,345 34,367	3,318,046 3,362,428 44,382	2,043,376 2,075,513 32,137	179,168 206,871 27,703	469,428 504,257 34,829	584,001 600,319 16,318	259,532 264,402 4,870	324,469 335,917 11,448	290,652 376,183 85,531	95,606 113,429 17,823
BUSINESSES WITH NET PROFIT	.,				1.00.00		111000000000000000000000000000000000000				
Number of businesses. Business receipts. Income from seles and operations Other business income.	368,450 14,943,151 14,903,673 39,478	137,764 7,634,691 7,612,299 22,392	230,686 7,308,460 7,291,374 17,086	117,742 3,701,689 3,688,167 13,522	96,258 571,575 569,089 2,486	54,682 1,280,821 1,275,170 5,651	110,104 1,176,045 1,170,712 5,333	21,378 530,880 530,368 512	88,726 645,165 640,344 4,821	85,651 722,274 718,548 3,726	28,426 687,472 683,563 3,909
Business deductions, total Cost of sales and operations, total Inventory, beginning-of-year Merchandise purchased Cost of labor Material and supplies Other-costs Less: Inventory, end-of-year	7,034,378 936,614 15,238 219,267 175,381 295,060 250,337 18,669	3,088,346 173,074 1,865 29,022 36,764 68,574 41,970 5,121	3,946,032 763,540 13,373 190,245 138,617 226,486 208,367 13,548	1,626,176 84,704 (*) (*) 17,349 4,821 61,916 (*)	364,704 44,866 4,090 18,659 10,986 11,689 6,519 7,077	776,564 204,961 2,699 22,370 77,464 27,620 77,246 2,438	575,726. 27,812 (*) (*) 18,277 2,279. 5,504 (*)	266,478 3,992 (*) - 2,417 282 1,322 (*)	309,248 23,820 (*) (*) (*) 15,860 1,997 4,182 (*)	346,091 70,195 3,835 24,875 8,100 17,244 20,764 4,623	574,043 389,795 19,435 157,657 28,703 9,707 194,001
Depreciation. Taxes. Rent. Rent. Repairs Salaries and wages. Insurance. Legal and professional fees.	396,853 232,572 600,625 81,970 1,829,759 245,773 92,354	183,801 99,346 302,843 33,047 867,339 171,479 53,207	213,052 133,226 297,782 48,923 962,420 74,294 39,147	75,906 42,800 172,162 12,063 413,510 26,730 37,693	28,456 11,784 33,900 8,211 85,777 6,438 3,012	29,336 18,273 31,071 6,154 186,908 18,383 23,687	39,377 17,888 54,082 8,134 177,762 12,544 5,037	15,717 8,026 24,278 2,815 102,158 5,978 2,834	23,660 9,862 29,804 5,319 75,604 6,566 2,203	18,343 5,733 27,153 3,952 22,408 4,365 5,444	19,708 15,524 10,752 19,803 5,222 56,320 4,922 944
Commissions. Amortization Pension and profit-sharing plans. Employee benefit programs Interest Ead debts. Depletion Other business deductions.	44,231 1,204 24,097 9,406 99,238 5,087 3,500 2,431,095	14,760 452 14,621 5,592 28,683 1,157 939 1,138,006	29,471 752 9,476 3,814 70,555 3,930 (*)	12,358 371 3,981 1,629 17,669 2,508 489 721,603	3,346 (*) - (*) 5,803 555 (*) 132,470	7,491 (*) 1,294 1,514 6,535 905 -	3,471 (*) 1,135 1,587 8,871 378 (*) 217,009	1,502 (+) 476 1,044 3,265 (*) 94,168	1,969 (*) 659 543 5,606 229 (*) 122,841	10,659 113 998 373 2,706 999 (*) 169,090	2,615 (*) (*) 5,043 1,271 (*) 61,253
Net profit	7,908,773	4,546,345	3,362,428	2,075,513	206,871	504,257	600,319	264,402	335,917	376,183	113,429

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 2.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS [All figures are estimates based on samples—money amounts are in thousands of dollars]

	T	T-11500 15-1-1		I			T T		T ===	T		7		 	1	
Selected industry, size of	Number of	Business	Cost of sales and	Deprecia-		Net profit	Net pr	ofit	Number of	Business	Cost of	Deprecia-		Net profit	Net p	rofit
business receipts	businesses	receipts	operations	tion	Payrol1	(less loss)	Number of businesses	Amount	businesses	receipts	operations	tion	Payroll	(less loss)	Number of businesses	Amount
				All indu	etries						Agric	ulture, fore	stry, and fi	ishing		
				111111111			· · · · · · · · · · · · · · · · · · ·			,		To	tal.			
Total	10,172,792	275,993,721	153,668,874	11,601,455	27,628,616		7,235,865	46,442,653	3,206,381	51,596,105	30,636,632	5,522,507	3,150,052	5,228,996	1,935,396	8,686,371
Under \$1,000\$1,000 under \$2,500	1,837,778	748,008 2,383,707	648,470 887,423	379,036 356,483	61,050 87,753	-1,404,045 -132,465	655,791 883,341	203,876 729,899	679,873 501,949	259,297 847,677	498,423 591,908	224,217 215,424	43,310 52,997	-758,087 -304,762	176,539 241,305	53,099 177,939
\$2,500 under \$5,000 \$5,000 under \$10,000	1,346,503 1,436,060	4,887,449 10,415,834	1,556,706 3,123,279	510,555 852,374	165,867 415,443	790,086	964,896 1,135,807	1,568,908 3,496,621	481,666 464,964	1,742,648 3,369,128	968,729 1,621,928	296,501. 477,381.	83,385 147,405	-44,110 425,138	288,154 333,394	388,479 831,961
\$10,000 under \$25,000	1,756,628	28,434,387	9,537,386	2,133,280	1,815,146	7,460,102	1,482,509	8,482,269	568,010	9,208,423	4,225,415	1,217,525	434,354	1,707,170	462,209	2,182,592
\$25,000 under \$50,000 \$50,000 under \$100,000	1,092,557 717,775	38,740,069 50,205,561	15,687,166 23,791,970	2,429,595 2,129,153	3,689,859 6,036,968	8,988,116 10,032,811	956,652 647,409	9,704,156 10,570,087	316,350 131,344	10,998,518 8,910,007	5,256,088 4,815,521	1,395,110 936,788	602,940 660,256	2,007,002 1,346,373	269,637 113,268	2,314,377 1,563,872
\$100,000 under \$200,000 \$200,000 under \$500,000	361,934 161,451	49,941,585 47,167,197	29,951,555 33,002,544	1,413,526 885,725	6,404,914 5,621,267	6,170,602 3,346,516	326,359 147,579	6,572,827 3,637,792	42,986 14,183	5,837,417 4,169,850	3,679,327 3,170,544	463,792 198,622	547,659 335,004	597,642 245,767	36,095 11,642	729,333 325,223
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	27,981 12,013	19,225,997	15,067,564 16,540,798	275,503 210,708	1,843,832 1,356,372	697,551 439,328	24,525 10,628	865,709 560,887	3,410 1,521	2,417,933	2,169,455 2,534,132	54,650 34,816	136,638 86,467	-9,550 14,712	2,005 1,059	64,998 47,739
\$5,000,000 or more	464	4,244,866	3,874,013	25,517	130,145	29,048	369	49,622	125	1,133,102	1,105,162	5,681	19,637	1,701	89	6,759
							Agricultur	e, forestry,		g-Continued	l					
				Total				Fa	ms						· · · · · · · · · · · · · · · · · · ·	
•				100	#T	•.						Field	crop	,	····	
Total	3,607,181 628,094	48,638,386 240,532	29,794,553 493,9 2 7	5,290,497 207,142	2,640,261 41,925	4,697,554 -703,103	1,806,095	7,995,121 48,774	1,061,476	14,109,635 83,373	6,010,384	1,869,409	813,795	2,842,549	769,680	3,520,262
\$1,000 under \$2,500\$2,500 under \$5,000	471,380	797,679	586,127	206,058	50,864	-296,781	222,019	162,977	161,668 177,780	302,487	65,838 154,630	37,571 60,794	7,931 15,974	-72,941 -28,204	72,281 105,519	22,696 86,031
\$5,000 under \$10,000. \$10,000 under \$25,000.	455,325 433,607 537,267	1,645,464 3,144,768 8,719,954	957,268 1,603,795 4,137,710	284,058 455,555 1,168,692	79,279 137,036 373,558	-59,327 347,901 1,580,416	269,470 307,254 436,162	356,621 743,534 2,033,852	177,798 178,425 211,831	646,962 1,299,144 3,399,858	284,051 504,809 1,295,618	99,344 180,633 455,424	30,378 52,897 134,954	69,556 288,757 868,948	126,066 142,606 183,221	183,738 399,350 977,597
\$25,000 under \$50,000 \$50,000 under \$100,000	301,305 122,412	10,469,933 8,281,803	5,156,402 4,635,334	1,347,149 901,574	519,796 544,563	1,890,969 1,188,754	256,093 104,790	2,182,826 1,402,795	101,900 38,466	3,531,419 2,610,274	1,347,610 1,128,835	491,547 328,483	172,373 187,704	902,487 532,766	93,380 34,844	963,713 571,770
\$100,000 under \$200,000 \$200,000 under \$500,000	39,694 13,234	5,380,415 3,871,372	3,530,512 3,009,054	442,379 187,418	413,892 263,245	520,653 224,657	32,945 10,784	649,287 300,226	11,377 2,069	1,524,306 573,372	766,636 357,684	166,453 42,705	141,944 55,658	226,951 49,230	10,042	247,168 60,830
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	3,256 1,482	2,315,018 2,638,346	2,094,652 2,484,610	51,384 33,407	121,280 75,186	-11,117 12,831	1,882 1,028	62,058 45,412	133	87,879	63,024	4,570	9,225	4,180	105	6,254
\$5,000,000 or more	125	1,133,102	1,105,162	5,681	19,637	1,701	89	6,759	} 29	50,561	41,649	1,885	4,757	819	25	1,115
			Fre	uit, tree nut	, and vegetab	le						Horticultur	al specialty			
Total	132,524	2,349,086	1,395,683	247,491	458,911	205,734	71,611	416,249	16,650	356,608	243,512	19,641	72,317	52,214	10,787	69,469
Under \$1,000 \$1,000 under \$2,500	34,361 19,919	10,589 33,3 95	24,606 23,682	13,409 8,077	4,677 - 5,212	-44,555 -11,869	6,408 10,547	1,868 7,433	4,261 2,517	1,403 3,824	3,259 3,303	1,373 486	588 313	-4,191 -891	(*) 1,952	(*) 1,117 (*)
\$2,500 under \$5,000 \$5,000 under \$10,000	17,232 18,152	59,639 132,268	37,288 71,654	13,285 16,604	8,413 17,246	-11,248 11,715	9,342 12,397	10,262 33,769	1,321 2,083	4,720 14,210	2,312 8,048	227 9 3 9	165 2,012	1,799 3,371	1,952 (*) 1,519	(*) 4,649
\$10,000 under \$25,000	20,847	331,159	171,698	43,940	49,372	47,141	15,637	76,608	2,613	45,272	30,548	3,000	7,409	7,101	2,106	10,199
\$25,000 under \$50,000 \$50,000 under \$100,000	12,132 6,005	421,999 423,081	219,805 235,092	45,852 43,313	70,290 76,329	65,063 59,870	9,250 4,964	86,839 83,183	1,814 1,413	60,983 97,197	35,943 63,408	4,204 4,244	6,382 22,296	12,861 18,036	1,459 1,386	14,405 20,229
\$100,000 under \$200,000 \$200,000 under \$500,000	2,517 1,079	352,217 295,314	204,660 191,393	28,038 20,180	80,658 71,644	51,448 32,528	1,936 919	65,760 38,601	471 149	67,594 49,788	48,444 39,038	2,309 2,501	16,383 13,791	9,744 4,059	452 131	10,580 5,230
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	196 79	132,278 127,545	96,608 96,215	7,724 6,003	34,494 31,056	4,513 891	159 49	7,436 3,908	8	11,617	9,209	358	2,978	325	6	711
\$5,000,000 or more	5	29,602	22,982	1,066	9,520	237	3	582	-	-	-	-	-	-	-	-
				Live	stock							Animal s	pecialty			
Total	1,499,890	30,845,544	21,378,841	2,961,987	1,206,312	1,839,643	866,285	3,796,511	61,471	317,141	296,049	58,441	32,762	-93,367	14,196	47,851
Under \$1,000\$1,000 under \$2,500	217,057 235,975	104,103 400,413	244,607 354,591	81,710 115,488	14,308 24,899	-307,134 ,∸215,546	46,264 88,619	14,679 53,968	34,412 10,080	8,981 15,262	44,100 24,780	14,559 5,278	2,338 1,330	-59,788 -19,756	2,795 1,984	479 1,862
\$2,500 under \$5,000 \$5,000 under \$10,000	236,517 222,051	855,979 1,611,502	590,764 971,216	156,832 241,629	37,407 60,394	-121,046 40,830	118,390 142,314	134,178 279,638	6,106 5,019	21,750 33,439	23,437 26,075	4,948 6,667	981 1,261	-10,612 -5,043	2,109	1,817 6,805
\$10,000 under \$25,000 \$25,000 under \$50,000	293,731 181,149	4,811,538	2,561,099 3,474,098	651,190	172,710	641,965	229,265	933,359	3,363	54,531	41,273	6,987	5,689	-1,363	2,515	13,095
\$50,000 under \$100,000\$100,000 under \$200,000	74,939	6,310,396 5,033,446	3,136,122	788,294 510,824	262,931 244,754	887,224 568,379	148,857 62,409	1,082,943	1,602 479	56,922 38,287	38,789 27,417	6,087 5,886	3,684 6,213	2,839 - 990	1,209 307	10,168 4,761
\$200,000 under \$500,000	24,607 9,567	3,329,618 2,866,463	2,437,019 2,363,250	236,021 115,028	164,635 115,769	222,722 133,188	19,831 7,775	310,795 188,353	292 89	40,178 23,962	31,036 20,788	4,236 1,815	3,690 2,645	1,599 -508	259 } 94	5,922 2,537
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	2,845 1,335	2,043,266 2,397,978	1,892,240 2,291,801	36,711 24,219	66,493 33,652	-21,105 9,184	1,559 919	45,107 37,738	(*) 4	(*) 8,503	(*) 6,238	(*) 947	(*) 1,507	(*) 127	3	405
\$5,000,000 or more	117	1,080,842	1,062,034	4,041	8,360	982	83	5,695		-	5,28		-	-		-
Footnote at end of table.																

Selected injustry, size of	Number of	Business	Cost of	Deprecia-		Net profit	Net p	rofit		1	Cost of		Ĩ		Net p	rofit
business reccipts	businesses	receipts	sales and operations	tion	Payroll	(less loss)	Number of businesses	Amount	Number of businesses	Business	sales and operations	Deprecia- tion	Payrol1	Net profit (less loss)	Number of businesses	Amount
			1/				Agricultur	e, forestry,	and fishing	Continued					Market Comment	
				Farms(Continued						12 11	18795 02	Q 808 8	8		
				Farms not	allocable						Landson	ape and hort	icultural se	rvices		
Total	235,170	660,372	470,084	133,528	56,164	-149,199	73,536	144,779	66,255	895,847	255,888	63,241	184,820	229,186	56,030	244,880
Under \$1,000 \$1,000 under \$2,500	176,335 25,109	32,083 42,298	111,517 25,141	58,520 15,935	12,083 3,136	-214,494 -20,515	35,059 13,398	8,928 12,566	8,955 11,871	4,313 19,427	458 1,646	1,449 2,379	122 369	-301 5,787	4,582	1,704
\$2,50 under \$5,000 \$5,000 under \$10,000	16,351 7,877	56,414 54,205	19,416 21,993	9,422	1,935 3,226	12,224 8,271	12,559 5,497	24,401 19,323	9,602 14,890	37,054 106,114	4,214 9,233	3,204	1,615	13,551	10,245 8,221	8,205 14,831
\$10,000 under \$25,000	4,882	77,596	37,474	8,151	3,424	16,624	3,418	22,994	12,305	203,042	48,797	8,526 12,158	4,953 34,858	50,369 67,409	13,675 11,198	52,088 69,613
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	2,708 1,110	88,214 79,518	40,157 44,460	11,165 8,824	4,136 7,267	20,495 10,693	1,938 880	24,758 12,794	5,193 2,531	180,660 185,442	49,091 84,396	17,179 11,052	39,811 53,052	39,283 34,487	4,688 2,531	44,467 34,487
\$200,000 under \$500,000 \$500,000 under \$1,000,000	430 316 (*)	66,502 85,254	42,717 55,396	5,322 6,321	6,582 10,853	8,189 7,144 (*)	425 313	9,062 7,296 (*)	684	92,268 64,232 (*)	27,522 27,907	4,092 3,154 (*)	21,362	12,871 5,810 (*)	684 205	12,871 6,566
\$1,000,000 under \$5,000,000	30	(*) 64,800	(*)	(*)	(*)	10 1000-cm	(*)		(*)	(*)	(×) (×)	(*) (*)	(*)	(*)	(*)	(*)
\$5,000,000 or more	}	04,000	59,644	569	2,993	1,967	29	2,017	{	-	-		-	-		
					and fishing							Mir	ning			
Total	340.000	forest sees	Other agricul	1	1					I			1			
Total Under \$1,000	132,945	2,061,872 14,452	586,191 4,038	168,769 15,626	324,971 1,263	302,256 -54,683	73,271 8,378	446,370 2,621	51,411 17,003	1,651,406	317,301 684	142,272 5,130	168,221 352	-13,223 -48,291	28,458 4,436	252,195 863
\$1,000 under \$2,500 \$2,500 under \$5,000	18,698 16,739	30,571 60,130	4,135 7,247	6,987 9,239	1,764 2,491	-13,768 1,666	9,041	6,757 17,027	5,415 5,705	8,882 21,493	563 2,584	2,146 3,318	196 251	-8,689 -4,275	3,109	2,329
\$5,000 under \$10,000 \$10,000 under \$25,000	16,467 18,438	118,246 285,427	8,900 38,908	13,300 36,675	5,416 25,938	26,868 59,345	12,465 14,849	36,339 79,127	7,151 5,696	52,131 93,522	6,287 7,998	4,191 9,725	1,429 3,716	-2,022 5,886	4,153 4,892 4,338	5,481 16,684
\$25,000 under \$50,000. \$50,000 under \$100,000.	9,852 6,401	347,925 442,762	50,595 95,791	30,782	43,333	76,750	8,856	87,084	3,495	129,453	12,966	13,446	12,001	2,709	2,391	27,439 28,076
\$100,000 under \$200,000. \$200,000 under \$500,000.	2,608 728	364,734 234,246	121,293 133,583	26,162 17,321	62,641 106,339	123,132 64,118	5,947 2,466	126,590 67,175	3,558 1,819	257,183 257,006	42,551 40,688	20,847	28,388 30,696	18,852	2,643 1,367	46,177 37,646
\$500,000 under \$1,000,000	153	102,316	74,374	8,050 3,253	50,397 15,033	15,300 1,519	653 122	18,431 2,892	1,192 233	349,680 162,905	94,125 35,190	29,160 10,965	43,134 18,554	16,592 -6,169	892 162	44,005 15,888
\$1,000,000 under \$5,000,000 \$5,000,000 or more	37	61,063	47,327	1,374	10,356	2,009	31	2,327	133 11	235,853 79,252	56,106 17,559	17,734 4,889	25,023 4,481	-4,736 6,279	68 7	18,154 9,453
								Constru	ction				N. N. N.			
									•		General co	ontractors a	nd operative	builders		
				Tot	al							To	tal			
Total		27,108,554	15,518,943	749,562	5,135,656	4,073,412	709,696	4,375,622	155,587	11,498,136	7,916,141	251,453	1,780,493	994,826	128,920	1,162,713
Under \$1,000 \$1,000 under \$2,500	66,545 101,355	35,765 171,821	7,534 28,331	7,326 12,255	1,493 3,646	-25,156 66,705	43,859 84,695	17,607 86,839	7,327	2,373 14,129	2,662	1,937 2,428	703 499	-26,314 1,328	2,088	640 4,274
\$2,500 under \$5,000	109,616	407,200 1,042,684	60,561 223,443	19,947	13,052 48,390	190,416 458,951	99,424 130,854	204,343 478,614	11,992 22,318	43,954 163,476	9,303	3,819 8,167	2,457 9,965	11,126	10,144	15,105
\$10,000 under \$25,000\$25,000 under \$50,000	158,047	2,560,253 3,544,339	873,194 1,687,048	116,102	295,476 646,825	821,293	144,416	869,958	28,121	480,062	185,663	26,020	46,364	122,324	23,321	142,482
\$50,000 under \$100,000 \$100,000 under \$200,000	66,222 37,621	4,690,408 5,276,521	2,507,578	135,469	1,080,532	740,548 692,421	91,787	776,737 719,682	25,176 22,363	876,629 1,595,652	443,508 963,820	31,967 42,545	139,351 305,716	147,894 194,471	21,725 19,108	162,276 209,940
\$200,000 under \$500,000 \$500,000 under \$1,000,000	18,543 3,175	5,518,703 2,112,454	3,949,125 1,566,715	90,980	1,096,143	550,172 429,817 101,615	33,690 17,055 2,790	582,714 456,909	17,428		1,704,831 2,434,974	51,678 40,939	437,044	208,187 198,679	15,294 9,267	231,719
\$1,000,000 under \$5,000,000 \$5,000,000 or more	937	1,521,591	1,176,360	23,296	281,711	47,366	799	118,890 59,912	2,002 689	1,344,445	906,811	22,336 16,506	188,246	55,548 31,997	1,737 574	69,189 43,042
72,000,000 01 mb1g1	ی	226,815	182,046	3,224	30,039	-736	14	3,417	21	207,184	166,793	3,111	24,559	-1,033	12	3,120
-						Gene	ral contract	ors and ore	- 105 5000 0000	own Continu	ed.					
†			Building of	ontractors a	nd operative		Ter concract	ors and open	STATE DILLIG	ers—Continu		ther general	l contractors	,		
Total	134,040	10,211,270	7,392,674	152,660	1,507,566	838,307	110,643	986,105	21,547	1 206 066	70000 0000		1		3.0.000	200.000
Under \$1,000	5,850	2,170	2,621	1,332	696	-24,013	1,837	617	1,477	1,286,866	523,467	98,793	272,927	-2,301)	18,277	176,608
\$1,000 under \$2,500	6,386 10,040	11,439 35,853	2,584 9,058	1,482 2,224	2,345	9,749	4,986 8,510	3,790 13,545	1,372	2,690 8,101	167 245	946 1,595	57 112	-226 1,377	2,688	2,067
\$5,000 under \$10,000 \$10,000 under \$25,000	19,225 23,516	141,805 397,987	41,708 170,087	5,707 15,415	8,661 42,789	46,042 98,016	17,099 18,847	54,285 117,685	3,093 4,605	21,671 82,075	5,266 15,576	2,460 10,605	1,304 3,575	4,577 24,308	2,762 4,474	6,234 24,797
\$25,000 under \$50,000. \$50,000 under \$100,000.	21,716 19,809	750,030 1,416,591	417,401 911,176	17,397 25,374	119,699 263,049	119,753 165,857	18,395 16,816	133,798 178,262	3,460 2,554	126,599 179,061	26,107 52,644	14,570 17,171	19,652	28,141	3,330	28,478
\$100,000 under \$200,000 \$200,000 under \$500,000	15,420 9,660	2,206,180 2,918,880	1,578,594	32,882	364,480 416,586	169,758 178,565	13,468	189,445	2,008	283,988 220,035	126,237 92,752	18,796 12,935	42,667 72,564 51,054	28,614 38,429	2,292 1,826	31,678 42,274
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	1,822 581	1,221,951 947,828	988,457	13,901	158,393	48,886	1,597	61,111	180	122,494	59,594	8,435	51,054 29,853	20,114 6,662	668 140	22,826 8,078
\$5,000,000 or more	15	160,556	793,690 135,076	7,621 1,321	114,769 15,657	23,359 781	478 11	33,623 2,363	108	193,321 46,628	113,121 31,717	8,885 1,790	43,180 8,902	8,638 -1,814	97	10,176
Footnote at end of table.																

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Returns/1972

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	7-1-1															
Selected industry, size of	Number of	Business	Cost of	Deprecia-		Not profit	Net p	rofit			Cost of				Net p	rofit
business receipts	businesses	receipts	sales and operations	tion	Payroll	Net profit (less loss)	Number of businesses	Amount	Number of businesses	Business receipts	sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Amount
								Manufa	cturing							
				To	tal						Lumber an	d wood produ	cts, except	furniture		
Under \$1,000	202,776 31,673	7,916,205 11,253	4,195,386 9,800	349,009 8,231	1,632,932 1,941	948,859 -33,247	145,736 6,985	1,106,562	47,246 3,324	1,905,449	716,403 432	146,847	422,797	206,330	38,278	239,620
\$1,000 under \$2,500. \$2,500 under \$5,000. \$7,000 under \$10,000. \$10,000 under \$25,000.	25,834 23,149 23,897 34,392	43,099 85,547 174,949 553,298	12,805 23,897 54,332 176,949	5,609 8,672 13,186 33,936	2,805 3,443 9,506 60,267	-806 6,964 38,307 127,305	16,377 14,347 20,137 29,595	12,559 21,592 54,685 148,062	6,745 5,583 6,827 9,339	11,995 21,517 48,561 148,202	2,139 3,306 6,025 34,939	1,821 2,725 5,221 11,780	1,511 1,032 2,457 20,633	1,798 4,680 19,586	(*) 5,209 3,875 6,476 8,179	(*) 4,170 7,073 21,460
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	26,430 18,809 11,424 5,822 950	957,490 1,319,720 1,570,230 1,800,826 625,744	383,068 631,645 872,226 1,034,328 399,531	49,549 67,447 65,528 63,612 18,555	161,882 290,524 372,999 492,915 127,045	193,680 206,616 194,435 149,909 39,260	23,701 17,597 10,520 5,277 848	206,027 218,741 205,662 161,365 45,688	7,569 3,753 2,278 1,485 246	266,796 248,823 313,323 497,106 168,422	76,908 81,862 123,134 191,344 75,105	24,652 27,619 25,928 30,253 8,802	49,325 52,215 80,986 149,663 36,096	40,595 29,976 34,080 33,848 12,360	6,889 3,477 1,985 1,298	30,011 44,173 34,580 36,988 37,713
\$1,000,000 under \$5,000,000 \$5,000,000 or more	377 19	624,674 149,375	477,232 119,573	13,131 1,553	90,997 18,608	26,278 158	338 14	28,781 1,602	94 3	163,078 15,812	109,910	6,328 327	25,927 2,871	7,634	227 82 3	13,984 8,542 749
			Printing,	publishing,	and allied	industries					Ma	chinery, exc	ept electric	cal		1
Total	39,492	1,079,654	480,318	41,540	212,773	167,871	28,195	190,329	21,598	807,426	393,096	38,893	189,994		10 200	177 77
Under \$1,000 \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	6,091 6,060 5,464 4,043 6,897	2,011 9,696 20,621 28,570 106,960	1,350 3,338 6,058 7,571 42,155	1,468 1,168 1,878 1,178 4,929	79 501 968 942 6,116	-5,770 -1,512 -408 4,452 23,962	1,883 2,742 3,088 3,558 6,294	532 1,930 4,344 6,225 26,268	2,663 2,158 2,201 2,124 4,386	599 3,673 8,034 15,454 72,449	124 676 2,471 2,781 18,273	1,493 860 782 2,407 6,247	18 103 505 1,271 5,826	156,481 -3,656 856 1,523 4,205	17,359 (*) 1,653 (*) 1,848	168,610 (*) 1,610 (*) 5,469
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	4,937 3,222 2,054 663 52	179,030 228,515 283,579 175,740 33,174	66,718 104,883 144,209 85,014 13,439	7,007 8,543 7,981 5,363 1,610	21,664 54,136 60,684 54,014 10,711	43,010 41,443 40,359 17,904 3,205	4,782 3,145 2,015 628 52	44,802 41,584 41,606 18,598 3,205	3,497 2,743 1,395 313 102	134,762 198,621 192,046 86,367 56,723	49,414 88,310 114,483 50,119 41,294	6,190 8,592 8,235 2,853 755	30,531 51,687 52,706 28,078 11,031	27,317 39,667 42,586 26,512 11,987	4,338 3,311 2,712 1,292 312	28,171 39,780 43,529 28,252 12,068
\$1,000,000 under \$5,000,000 \$5,000,000 or more	9	11,758	5,583	415	2,958	1,226	8 -	1,235	} 16	38,698	25,151	479	8,238	3,585 1,899	15	5,233 2,051
			M	anufacturing	Continued								-			
٥			Other	manufactur	ing industri	es	U TELEVISION			Transports	tion, commun	ication, ele	ectric, gas,	and sanitary	services	
Total	94,440	4,123,676	2,605,569	191 790	000 266	/20.200	41.001				T					
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	19,595 10,871 9,901 10,903 13,770	6,829 17,735 35,375 82,364 225,687	7,894 6,652 12,062 37,955 81,582	3,879 1,760 3,287 4,380 10,980	807,368 1,763 690 938 4,836 27,692	418,177 -19,745 -1,948 1,169 10,064 50,926	61,904 4,101 6,773 6,011 8,255	951 4,849 7,866 21,531	338,844 32,940 35,151 44,422 57,862	7,856,050 14,258 60,723 164,899 427,281	747 2,476 8,194 24,982	822,474 11,016 12,282 20,713 51,730	1,082,869 557 1,375 6,445 20,889	1,100,207 -21,173 -3,397 31,765 109,629	253,851 12,698 20,719 33,085 46,497	1,315,540 4,499 14,955 51,360 137,867
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	10,427 9,091 5,697 3,361 550	376,902 643,761 781,282 1,041,613 367,425	190,028 356,590 490,400 707,851 269,693	11,700 22,693 23,384 25,143 7,388	60,362 132,486 178,623 261,160 69,207	70,408 92,611 93,484 86,170 20,110	10,784 8,719 8,263 5,228 3,039 487	63,612 77,272 99,048 98,816 92,986 23,266	95,817 41,650 18,126 8,920 3,104	1,537,238 1,433,234 1,243,589 1,188,997 940,618	88,624 108,703 228,896 276,219 350,603	191,872 176,466 143,361 114,340 62,553	73,206 130,596 230,655 292,977 206,004	346,386 286,813 160,742 106,195 58,888	78,542 35,928 15,476 7,438 2,713	400,505 310,815 176,999 122,190 66,299
\$1,000,000 under \$5,000,000 \$5,000,000 or more	259 15	427,848 116,855	346,112 98,750	6,011 1,124	57,961 11,650	15,367 -439	233	16,953 853	601 244 7	420,310 370,955 53,948	214,331 214,443 47,691	22,144 14,779 1,218	65,837 51,456 2,872	17,914 6,627 –182	207	20,280 9,596 175
					Tran	sportation,	communication	n, electric.	gas, and s		11000-110-1				.7.	113
			Local an	d interurban	passenger t				B, D	ana oary bore	101	765	unaharata.			
Total	50,665	500,019	34,390	52,797	74,903	135,813	12 000	3/6 000	000 000			rucking and		30,000		
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	3,668 7,894 11,468 15,082 9,641	1,891 14,537 44,740 108,876 122,890	44 91 1,235 4,215 3,264	634 2,087 3,788 11,149	18 647 4,582	-1,097 2,695 19,015 44,647	42,885 (*) 5,402 10,903 13,085	146,272 (*) 4,535 19,260 46,699	233,743 17,061 20,307 25,885 36,640	7,719 34,489 94,043 275,222	210 910 4,951 16,047	3,941 6,132 12,080 34,430	793,562 395 937 4,116 13,183	799,154 -7,140 -3,326 12,060 56,759	175,514 8,089 11,425 17,135 28,635	947,355 2,866 7,653 24,682 79,522
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	1,136 1,208 512 (*)	40,997 87,645 57,702 (*)	811 10,899 8,861 (*)	11,229 5,010 11,184 5,529 (*)	9,693 8,206 25,573 18,288 (*)	42,227 9,437 13,143 5,151 (*)	9,021 1,102 1,103 484 (*)	45,124 9,523 13,378 5,725 (*)	75,266 35,730 13,141 6,755 2,318	1,235,787 1,219,490 885,774 913,938 700,910	58,489 85,677 143,483 190,845 230,950	163,548 162,024 106,457 93,291 47,563	50,668 87,953 149,767 221,104 160,348	255,809 229,585 115,417 77,354 43,340	60,041 30,531 11,453 5,556 2,086	301,129 249,153 121,993 88,572 48,736
\$1,000,000 under \$5,000,000 \$5,000,000 or more	3 -	4,005	3,086	225	744	50	(*) (*)	(*)	457 179 4	313,176- 268,061 30,642	132,304 131,483 24,894	20,475 13,451 1,194	58,112 44,272 2,707	14,310 5,151 -165	413 147	15,434 7,465
Footnote at end of table.									1976	/	5.7051	*,1274	2,101	-103	2	150

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Column C											•						
Part	Selected industry, size of					Payroll		<u> </u>	rofit	Number of	Business		Deprecia-		Net profit	Net p	rofit
Table	business receipts	businesses	receipts		tion		(less loss)		Amount	businesses	receipts		tion	Payroll		Number of tusinesses	Amount
Part						Tra	nsportation,	communicati	on, electric	, gas, and s	sanitary ser	vicesConti	mued				
Section Sect				,	Other tran	sportation	·		Ţ	ļ	С	mmunication	, electric,	gas, and sar	itary servic	:es	
\$\frac{1}{2}\$\frac			1		1	1	_	1		1	1	91,417	49,500	110,693	107,791	20,172	120,335
\$\$\frac{9}{5}\frac{9}{5}\frac{1}{	\$1,000 under \$2,500	2,587 3,582 3,837	4,482 13,091 26,900	285 1,035 3,320	2,207 3,704 3,590	68 65 2,363	-3,348 -4,331 4,328	741 1,779 2,751	666 1,899 7,548	4,363 3,487 2,303	7,215 13,025 16,283	1,190 973 1,400	1,856 1,141 2,561	352 1,617 761	582 5,021 3,895	1,566 3,151 3,268 2,026	406 2,101 5,519 4,098
1,000, columns 1,00	\$50,000 under \$100,000\$100,000 under \$200,000\$200,000 under \$500,000	1,649 905 513	120,691 116,956 162,515	38,373 60,662 103,846	13,282 6,396 8,132	22,034 18,421 24,635 22,817	28,285 10,477 8,949 8,086	2,481 1,252 679 400	32,179 16,403 11,786 8,977	1,833 2,128 748 223	63,420 149,479 100,401 62,734	8,265 36,141 15,851 14,340	4,523 12,438 9,124	12,403 36,894 28,950 16,564	19,506 21,705 14,741 7,220	5,752 1,814 1,668 719 191 (*)	36,971 19,960 25,225 16,107 7,750 (*)
Total To	\$1,000,000 under \$5,000,000 \$5,000,000 or more							} 55	1,757	{ 4	5,656 -	1,154			1	4 -	320
Total								. W	holesale and	retail trad	e					I	
Totals 3,102,991 24,506,680 3,103,336 3,101,023 9,167,170 8,300,110 1,467,880 9,617,833 30,000 20,177,180 33,757,080 335,039 1,387,784 2,369,181 260,481,180 2,466 34,181 17,292 15,184 2,478 1,457,891 1					Tot	tal							Wholesa	le trade			
## 1,000 340,001 341,139 53,273 22,990 2,198 255,879 106,746 21,994 21,400 21,500 21,400			T	1							,	r	To	ta1			
## 100 contact \$10,000	Under \$1,000	340,061							1 1			' '				266,804	2,565,363 2,311
\$25,000 under \$45,000. \$283,107	\$2,500 under \$5,000 \$5,000 under \$10,000	180,706 220,149	653,885 1,619,241	172,923 334,721 831,847	18,134 29,391 53,751	7,931 13,131 43,343	-47,391 -517 148,873	108,209 108,228 141,120	61,424 120,363 285,333	24,601 32,391 41,060	42,368 118,978 304,014	11,648 29,927 75,688	3,116 7,154 8,445	398 1,614 2,610	-8,170 13,982 82,059	14,458 21,420 30,750	2,311 11,450 36,601 99,971 440,935
\$1,000,000 under \$5,000,000. \$23 13,299,992 11,761, 124 65,131 643,477 296,118 7,800 311,127 5,001 9,192,414 7,691,228 35,095 244,474 162,869 4,77 162,869 4,78	\$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	272,808 198,155 104,107	19,434,092 27,758,404 30,273,770	13,389,077 20,212,392 23,032,868	312,581 344,553 310,436	1,528,467 2,462,467 2,636,722	1,802,153 2,007,321 1,707,616	236,445 238,508 179,449 97,052	1,467,404 1,959,093 2,125,859 1,779,796	48,305 34,618 24,051 19,582	1,716,017 2,462,062 3,416,434 5,932,087	740,331 1,530,824 2,450,243 4,697,732	41,464 45,900 51,180 70,909	67,571 115,343 224,750 393,616	497,955 405,259 320,654 326,759	43,730 31,406 21,634 17,884	520,024 422,436 336,833 344,442
Total	\$1,000,000 under \$5,000,000 \$5,000,000 or more		13,299,952 2,316,354	11,761,124 2,191,766	66,131	648,477	296,118	7,802	311,157	5,003	8,192,414	7,491,228	35,059	294,474	162,869	4,740 185	168,602 170,988 10,770
Total	,			·				W	olesale trad	e-Continue	i			1			-
Total				Machin	nery, equipme	ent, and sup	plies					Groc	eries and re	alated produc	·ts		
Under \$1,000	Total	42,031	3,804,885	2,832,781	44,934	236,706	314,697	31,870	348,710	38,586	7,214,622			r		33,170	319,347
\$25,000 under \$30,000	\$1,000 under \$2,500 \$2,500 under \$5,000 \$5,000 under \$10,000	1,231 3,928 6,072	1,981 14,242 43,145	1,794 4,538 13,197	39 600 1,807	68 528	-1,916 -2,507 5 6,020	877 1,618 4,232	265 2,780 10,759	2,488 1,463 1,351 1,747	1,167 1,916 4,551 13,319	482 348 546 6,418	327 492 72 629	32 11 55	-1,563 371 2,254 2,522	1,753 1,182 1,219	1,043 2,342 3,095
\$1,000,000 under \$5,000,000. \$515 822,109 717,400 5,393 43,779 28,044 505 28,440 2,329 3,414,131 3,185,759 9,621 145,068 61,003 2,193 2,24 2,2	25,000 under \$50,000	6,541 4,851 3,964 3,061	227,521 341,052 563,051 931,661	112,389 212,303 389,685 731,479	5,799 5,779 7,778 8,848	11,986 17,075 52,676 62,070	55,232 54,920 48,032 56,378	5,896 4,305 3,604 2,789	60,884 57,990 52,674 59,383	6,344 6,549 4,405 3,923	230,779 465,104 623,199 1,178,385	147,438 355,496 496,657 977,863	4,027 5,707 9,157 14,901	6,809 15,536 42,583 71,081	39,880 45,781 40,523 47,944	6,174 5,740 5,792 4,050 3,683	37,594 41,148 49,929 42,099 50,549
Total	1,000,000 under \$5,000,000	515			-					2,329	3,414,131	3,185,750	9,621	145,068	61,003	1,265 2,284 28	26,628 62,649 2,271
Total				F	arm product i	raw material	9					1	Other whole	enle tredo	l		
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Total	14.014	4,877.314		<u>-</u>		<u>-</u>	10.04	93 060	2/9 062	1/ 200 2/2	0.000.000					
\$29,000 under \$50,000	Inder \$1,000	742 (*) 1,667 1,690	259 (*) 6,423 12,362	254 (*) 2,612 6,056	105 (*) 128 50	14 5	-1,390 (*) 739 1,872	2,515	4,301	28,426 21,458 25,445 31,551	10,048 37,481 93,762 235,188	7,837 9,205 22,231 50,017	2,861 2,564 6,354 5,959	188 398 1,521 2,022	-22,946 -6,054 10,984 71,645	7,001 12,611 17,372 24,582	1,803,349 2,100 10,249 29,601 83,798
\$1,000,000 under \$5,000,000	29,000 under \$50,000	874 1,710 913 1,173	32,896 123,711 140,912 396,048	20,573 82,192 116,532 347,187	1,018 2,820 2,230 4,730	701 6,700 2,643 9,647	6,920 9,120 5,975 9,655	627 1,533 516 901	7,860 10,487 6,923 13,668	34,546 21,508 14,769 11,425	1,224,821 1,532,195 2,089,272 3,425,993	459,931 880,833 1,447,369 2,641,203	30,620 31,594 32,015 42,430	48,075 76,032 126,848 250,818	395,923 295,438 226,124 212,782	50,595 31,467 19,776 13,464 10,511	352,894 410,132 304,030 235,137 220,842
		1,004	2,018,396	1,914,261	7,413	23,706	19,862	868	23,657	1,155	1,937,778	1,673,817	12,632	81,921	53,960	3,230 1,083 28	95,374 56,242 2,950
	Footnote at end of table.									<u></u>					2,2-0		2,770

Selected Industry size of	Number of	Business	Cost of				Net)	profit	1	1	Cost of	land to	1	D.	nes p	POLIL
business receipts	businesses		sales and operations	Deprecia- tion	Payroll	Net profit (less loss	Number of businesses	Amount	Number of businesses	Business receipts	sales and operations	Deprecis- tion	Payroll	Net profit (less loss)	Number of businesses	Amount
				1	-	-	Wholes	ale and reta	il tradeC	ontinued					V.W.Z.H.CODCO	2
								Retail	trade							
				Tot	al						Bulldin	g materials	and garden	supplies		
Total	1,783,509	92,331,276	67,253,256	1,251,772	7,656,256	5,758,177	1,199,458	6,853,865	59,620	4,576,379	3,320,800	71,607	370,448	343,908	45,010	386,112
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	296,525 174,005 142,502 171,341 258,651	117,564 289,734 513,561 1,257,614 4,315,493	80,667 158,467 295,667 741,903 2,687,780	18,191 14,689 21,606 43,458 106,242	1,777 7,487 11,286 40,479 238,889	-121,783 -38,815 -15,469 47,332 363,153	95,395 90,572 82,665 103,973 186,608	18,194 47,789 78,901 163,108 541,064	4,948 3,266 4,246 4,295 10,553	1,811 5,810 13,942 29,307 178,947	710 2,835 11,682 15,530 107,212	596 457 962 1,726 5,042	362 259 511 606 7,816	-3,093	(*) 1,608 2,057 2,878	(*) 1,122 2,492 4,661
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	236,577 235,253 171,328 83,267 10,801	8,638,948 16,766,717 23,942,546 23,949,252 7,259,461	11,713,757	173,769 264,445 289,234 234,713 54,552	600,953 1,399,609 2,207,245 2,206,714 .577,999	749,922 1,378,055 1,648,074 1,353,352 257,965	189,581 204,301 155,261 78,024 10,050	917,231 1,517,213 1,749,810 1,406,379 271,009	9,383 9,487 7,679 4,869 697	341,490 670,911 1,070,934 1,486,754 474,166	226,310 463,825 753,212 1,120,673	10,848 11,692 13,339 19,182	19,978 44,970 99,583 135,490	38,456 76,699 91,282 94,549	7,754 7,800 8,744 7,317 4,507	23,717 44,160 80,756 95,385 97,547
\$1,000,000 under \$5,000,000 \$5,000,000 or more	3,221	4,977,323 303,063		29,883 990	345,798	129,452	2,990	136,228	197	302,307	375,299 243,512	5,133 2,630	40,677	20,827	643	23,027
	30	303,063	200,402	990	18,020	6,939	38	6,939	1	502,507	240,012	2,030	20,196	14,184	179	12,791
			α	eneral merch	andise stor	es		3				Alexand	stores			
Total	33,264	2,271,325	1,760,650	25,504	139,518	142,297	24,551	165,598	195,231	18,377,718	37 000 733		tal	72097000		200 000
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000.	(*) 1,354 (*) 1,717	(*) 2,168 (*) 12,330	(*) 1,740 (*) 10,351	(*) 92 (*) 347	93 (*) 872	(*) -202 (*) -2,066	} 1,760 (*)	510	5,576 4,075 8,107 13,018	2,221 6,605 29,166 97,066	14,988,433 1,644 3,749 20,322 72,408	186,563 394 724 686 2,100	1,012,963 115 143 542 1,347	841,619 -2,535 442 467	2,329 2,157 4,887	944,839 562 1,474 3,080
\$25,000 under \$50,000	6,510 6,540	109,252 249,926	80,386 201,746	1,958 3,000	4,259	3,358	3,973	9,121	28,546	495,557	400,099	7,748	10,423	4,133 17,506	8,416 17,918	8,467 37,420
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	7,922 4,283 2,007	547,248 587,004 577,199 116,552	430,304 454,578 436,900 90,379	7,155 4,963 5,999 929	7,533 23,047 35,107 51,736 10,763	13,882 45,211 45,243 31,565 6,247	4,649 7,188 4,134 1,836 170	17,633 47,818 46,360 33,768 6,286	40,669 44,288 29,635 16,922	1,483,517 3,177,943 4,136,108 5,008,657	1,187,797 2,537,952 3,375,753 4,116,202	21,869 37,066 44,359 42,149	48,062 128,230 220,290 309,443	85,338 212,079 214,059 214,813	33,164 39,361 26,572 15,770	113,163 227,567 227,494 223,878
\$1,000,000 under \$5,000,000 \$5,000,000 or more	.} 38	63,027	47,763	427	5,943	2,821	35	2,922	3,309 1,077	2,256,425	1,874,897	17,583	165,067 123,323	60,982 33,591	3,065 974	65,056 35,936
	, ,								(9	71,987	59,816	283	5,978	742	9	742
				Grocery s	toras			Food stores	Continued				**			
Total	144,138	15,494,479	12,894,856	143,875	749,807	614,826	113,325	696 995	63, 003	0 000 000	2 202 100	Other foo		222-10101		77 NO 153
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	1,815 (*) 4,261 8,234 22,558	605 (*) 15,784 61,597 387,725	816 (+) 12,188 50,097 327,562	250 (*) 280 1,231 5,097	58 (*) 240 734 3,893	-1,393 (*) -34 1,081 8,819	(*) (*) 2,215 5,121 13,549	696,930 (*) (*) 1,104 3,833 25,682	51,093 3,761 2,366 3,846 4,784 5,988	2,883,239 1,616 3,750 13,382 35,469 107,832	2,093,577 828 2,051 8,134 22,311 72,537	42,688 144 558 406 869	263,156 57 131 302 613	226,793 -1,142 -303 501 3,052	2,229 1,152 2,672 3,295	247,909 515 436 1,976 4,634
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	28,845 33,398 24,409 14,715 3,149	1,053,953 2,408,842 3,443,479 4,350,935 2,149,386	899,570 1,997,039 2,879,744 3,593,492 1,788,288	13,307 25,389 33,339 36,904 16,650	14,937 58,740 142,953 250,628 154,721	40,820 140,233 156,144 178,769 56,595	22,436 29,673 21,797 13,569 2,913	61,505 151,411 169,123 187,515 60,294	11,824 10,890 5,226 2,207 160	429,564 769,101 692,629 657,722 107,039	288,227 540,913 496,009 522,710 86,609	2,651 8,562 11,677 11,020 5,245 933	6,530 33,125 69,490 77,337 58,815 10,346	8,687 44,518 71,846 57,915 36,044 4,387	4,369 10,728 9,688 4,775 2,201 152	11,738 51,658 76,156 58,371 36,363
\$1,000,000 under \$5,000,000 \$5,000,000 or more	1,036	1,547,331 71,987	1,284,546	10,979	116,913 5,978	32,303 742	938	34,636 742	41	65,135	53,248	623	6,410	1,288	36	4,762 1,300
					272.5	1,56	1000	re dealers an	d service s	tations	-1	-	-	-		-
1				Tota	1					04 02 0110		Motor vehic	le deslare			
Totel	275,793	30,701,902	4,395,949	233,946	2,154,522	1,386,268	213,506	1,569,057	44,012	6,734,211	5,709,284	30,451	308,272	225,589	32,983	261,155
Under \$1,000 \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	7,659 7,516 11,755 17,158 31,686	1,827 12,867 44,097 134,038 544,013	3,847 8,489 31,689 82,294 419,221	701 922 1,241 3,644 6,889	310 609 606 5,691 25,487	-9,008 -3,036 -2,901 9,993 17,168	1,592 3,241 6,171 11,127 19,522	475 2,312 7,543 21,501 42,678	1,200 2,340 5,014 4,632 7,119	557 3,914 18,354 36,701 112,831	653 2,253 12,120 19,418 79,738	27 184 345 1,058 898	68 25 207 351	-497 -322 -637 4,099	1,618 2,966 3,295	1,169 4,122 5,967
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	37,039 59,744 63,724 33,572 4,389	1,367,827 4,380,173 8,999,860 9,635,438 2,948,583	1,063,611 3,443,072 7,026,174 7,560,952 2,473,585	14,891 44,925 73,433 62,656 14,156	67,982 258,110 686,948 772,621 190,472	71,754 221,312 465,846 454,775 98,333	26,765 49,688 57,738 32,076 4,116	102,480 260,127 497,737 467,071 102,134	5,717 4,288 5,243 4,933 2,318	201,101 326,507 761,945 1,577,562 1,622,379	138,480 255,909 625,887 1,351,164 1,408,219	2,834 1,915 3,698 6,516 5,945	1,083 5,886 7,896 29,234 73,964	10,862 19,212 12,943 34,418 50,381	5,284 4,730 3,256 4,173 4,358	13,529 22,488 19,208 40,501 55,063
\$1,000,000 under \$5,000,000 \$5,000,000 or more	1,526 25	and the state of t	2,107,278 175,737	9,906 582	135,428	58,401 3,631	1,445	61,368	1,188	1,921,574	1,683,573	6,554	79,752	47,252	2,149 1,134	49,150 47,287
Footnote at end of table.				506	10,230	2,631	20	3,631	20	150,786	131,870	477	8,420	2,671	20	2,671

Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

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

	T		[All 1	igures are e	stimates ba	sed on sample	esmoney amo	unts are in	thousands c	of dollars]						
Selected industry, size of	Number of	Business	Cost of	Deprecia-	_	Net profit	Net pr	ofit	Number of	Business	Cost of	Deprecia-		Net of	Net p	rofit
business receipts	businesses	receipts	sales and operations	tion	Payrol1	(less loss)	Number of businesses	Amount	businesses	receipts	sales and operations	tion	Payroll	Net profit (less loss)	Number of businesses	Amount
							Wholesal	e and retai	1 tradeCon	tinued	I	1	.l			
							Re	tail trade-	-Continued			1 1111	- *************************************		-	
						Au	tomotive dea	lers and se	rvice statio	nsContinue	ed .					
			C	asoline serv	ice station	S					(Other automo	tive dealers			
Total	194,534	20,734,712	' '	163,259	1,613,642	983,409	157,680	1,080,179	37,247	3,232,979	2,445,835	40,236	232,608	177,270	22,843	227,72
Under \$1,000	2,951 3,085 3,909 8,713 19,815	492 5,531 15,468 68,546 345,809	461 3,721 10,914 44,874 273,772	510 362 605 1,683 4,297	204 483 388 4,738 22,001	-2,411 -1,221 1,200 4,787 8,548	(*) 1,389 2,323 5,351	(*) 1,031 3,002 10,959	3,508 2,091 2,832 3,813	778 3,422 10,275 28,791	2,733 2,515 8,655 18,002	164 376 291 903	38 101 11 602	-6,100 -1,493 -3,464 1,107	2,134	84 4,57
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	27,104 50,189 52,423 24,654 1,473	1,007,171 3,674,095 7,401,379 6,915,550 940,217	807.927	8,587 36,919 59,296 43,472 5,155	52,992 222,066 604,613 600,279	47,238 186,477 370,795 328,183	12,330 19,632 42,428 48,189 23,869	23,450 68,118 209,627 390,275 332,484	4,752 4,218 5,267 6,058 3,985	85,373 159,555 379,571 836,536 1,142,326	65,711 117,204 271,720 624,719 855,649	1,694 3,470 6,091 10,439 12,668	2,403 9,104 28,148 53,101 98,378	-2,242 5,304 21,892 60,633 76,211	1,908 2,403 4,004 5,376 3,849	5,69 11,87 31,29 66,96 79,52
\$1,000,000 under \$5,000,000 \$5,000,000 or more	213	310,888 49,566	257,011 43,867	2,268 105	82,448 21,592 1,838	32,086 6,767 960	1,394 196 5	32,805 7,302 960	598 125	385,987 200,365	312,233 166,694	3,056 1,084	28,272 12,450	18,995 6,427	573 115	20,17 6,77
		l	App	arel and acc	essory stor	es	l.				Furnit	ure and home	furnishings	stores	,	
Total	63,132	3,346,261	2,150,539	36,534	320,270	326,627	46,543	376,868	87,732	5,285,262	3,557,573	80,480	512,842	416,970	63,244	488,288
Under \$1,000 under \$2,500. \$2,500 under \$5,000. \$2,500 under \$5,000. \$10,000 under \$10,000.	5,466 1,998 7,510 5,256 10,200	1,994 3,298 28,216 37,240 164,019	788 2,642 13,614 20,749 102,124	429 28 898 718 2,059	18 189 434 754 6,160	-4,102 -1,386 1,688 2,324 16,820	1,870 5,118 3,362 7,923	737 6,649 6,769 23,470	6,791 6,208 7,354 8,097 16,123	3,114 10,707 27,613 58,874 266,864	2,537 6,784 17,573 32,650 151,377	949 679 951 3,208 6,268	158 479 527 948	4,945 -1,469 -2,841 1,291	2,305 3,130 3,774 4,925	359 1,689 3,270 7,954
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	11,509 11,470 6,689 2,754 246	425,893 816,567 924,887 741,975	274,708 531,518 598,850 473,002	5,218 9,175 8,660 7,884	29,498 71,056 94,135 86,453	41,099 81,413 98,064 78,521	9,262 9,846 6,268 2,649	51,946 93,881 102,172 78,842	13,395 13,467 10,633 5,029	495,269 971,532 1,508,200 1,445,001	309,500 640,292 1,012,477 1,015,499	8,416 17,742 23,348 14,731	15,481 34,489 74,343 164,847 167,572	35,688 52,864 98,443 133,075 83,060	12,877 9,796 11,862 9,661 4,333	48,028 64,400 106,462 140,839 92,657
\$1,000,000 under \$5,000,000 \$5,000,000 or more	34	156,928 45,244 -	101,815 30,729	1,085 380	24,396 7,177 -	9,423 2,763	214 31 -	9,541 2,861	549 86 -	371,541 126,547	274,173 94,711	3,384 804	40,512 13,486	16,942 4,862	500 81	17,665 4,961
				Eating pl	aces					,	J	Drinkin	g places			
Total	183,042	8,182,754	4,340,892	233,842	1,592,769	642,254	128,509	788,521	88,570	3,298,983	1,842,641	87,983	366,891	317,228	67,445	371,691
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	5,890 8,202 11,230 20,899 45,745	2,503 13,553 43,047 156,971 775,298	1,049 9,034 26,255 89,918 433,669	2,908 717 2,734 7,381 27,414	111 874 4,552 16,223 93,998	-5,274 -2,525 -6,115 171 45,637	1,589 3,411 4,294 11,354 31,377	697 1,811 4,398 14,110 83,941	1,292 1,736 3,549 9,213 24,177	311 3,262 12,965 71,063 421,841	184 2,775 6,708 45,701 243,859	27 998 1,089 2,993 13,399	9 379 845 4,306 21,697	-2,793 -4,272 -1,193 -4,754 43,466	1,808 3,603 20,149	1,389 4,298 51,538
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	40,290 31,309 14,345 4,775 304	1,446,042 2,171,905 1,977,509 1,329,927 195,460	784,436 1,156,494 1,032,343 671,362 98,458	44,512 58,908 53,514 29,788 4,596	207,143 420,884 449,653 332,362 49,882	140,878 200,640 161,506 92,757 11,711	32,956 26,788 12,307 4,110 276	165,211 222,624 176,240 103,960 12,410	27,088 16,832 4,330 335 (*)	984,780 1,142,091 563,195 88,338 (*)	558,610 603,378 318,811 54,560 (*)	27,852 28,081 12,389 1,025 (*)	87,184 154,127 84,056 13,271 (*)	93,805 129,266 53,829 9,365 (*)	22,890 14,670 3,974 333 (*)	109,359 139,344 55,870 9,384 (*)
\$1,000,000 under \$5,000,000 \$5,000,000 or more	53 -	7C,539 -	37,874 -	1,370	17,087	2,868	47	3,119	(*)	(*) -	(*) -	(*)	(*) -	(*)	(*)	(*) -
			Drug s	tores and pr	oprietary st	tores				L		Liquor	stores	·J.		
Total	21,803	2,690,622	1,828,729	28,223	282,925	279,127	19,294	293,650	26,508	3,175,583	2,567,703	30.000	1/2 445	10/ c/c	<u> </u>	
Under \$1,000 \$1,000 under \$2,500 \$2,500 under \$5,000 \$5,000 under \$10,000	1,071	2,215	1,660	107	93	-171	(*)	(*)	1,878	9,774	7,126	27,030	143,662	-1,063	21,806	195 ,222 (*)
\$10,000 under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000.	1,460 4,019 4,535 6,813 3,772 120	24,909 152,834 346,366 992,660 1,068,373 81,094	17,111 109,431 234,490 663,574 724,556 60,135	238 2,590 3,743 10,025 10,721 690	619 6,580 29,151 104,543 130,839 8,892	2,423 16,688 36,903 113,050 104,626 4,694	(*) 3,492 4,089 6,534 3,616 120	(*) 21,885 41,796 114,548 106,740 4,694	2,021 4,293 7,081 7,238 3,563 352	39,397 174,224 526,019 1,026,443 1,027,475 231,761	29,922 136,501 424,309 818,182 830,564 197,293	801 2,088 4,821 8,884 8,645 1,071	835 7,144 15,721 49,926 51,285	1,208 8,598 33,928 59,355 58,709	1,471 3,206 6,316 6,211 3,424	3,860 13,094 36,436 67,813 59,033
\$1,000,000 under \$5,000,000 \$5,000,000 or more	13	22,171	17,772	109	2,208	914	13	914	82	140,490	123,806	498	11,123 7,297	9,390 4,515	348 77	9,541 4,56
Footnote at end of table.							L									

Selected industry, size of	Number of businesses	Business	sales and	Deprecia-	Payroll	Net profit	-		Number of		sales and	Deprecia-	1	Net profit	**** 2	
business receipts	vusinesses	receipts	operations	tion.	- 131011	(less loss	Number of businesses	Amount	businesses	receipts	operations	tion	Payroll	(less loss)	Number of businesses	Amount
							Whole	sale and ret	ail trade(Continued						
								Retail trad	eContinued							
				Used merchan	dise stores						Di	rect selling	organizati	ons		
Total	61,749	686,786	422,997	17,923	33,100	40,762	33,256	85,256	418,024	1,819,283	1,040,214	36,319	37,04	147,925	223,799	291,641
\$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	14,071 6,850 16,435 8,598	4,487 23,726 25,974 119,595 132,717	2,689 14,953 13,454 63,176 74,462	666 1,801 801 6,744 2,896	254 235 2,707 2,422	-3,952 -9,303 484 -1,496 18,089	3,455 4,901 4,068 8,681 7,261	408 2,121 4,326 11,299 24,953	190,061 94,605 53,796 39,145 27,924	76,968 153,914 189,207 279,239 417,729	46,268 71,323 93,480 151,427 217,756	4,334 4,521 4,164 4,327 9,440	270 1,461 1,055 1,970 8,315	-5,539 18,575 32,259	68,559 54,649 37,980 28,566 23,259	12,194 27,463 35,174 46,782
\$25,000 under \$50,000 \$50,000 under \$106,000 \$100,000 under \$206,000 \$200,000 under \$206,000 \$500,000 under \$1,000,000	3,549 1,306 539 218 (*)	121,479 88,156 74,948 55,027 (*)	77,888 54,990 52,715 37,103 (*)	2,181 1,007 660 851 (*)	5,755 6,957 5,964 6,119 (*)	9,914 11,451 7,943 4,849 (*)	2,839 1,272 504 218 (*)	12,879 12,988 8,650 4,849 (*)	8,170 3,338 832	300,016 232,430 107,100 62,680	180,263 159,383 75,951	4,225 2,721 2,152	7,265 4,997 8,401	51,249 27,557 5,445	7,059 2,907 687	75,975 53,953 29,441 6,431
\$1,000,000 under \$5,000,000 \$5,000,000 or more	5	5,916	4,869	52	399	384	. 5	384	1	02,000	44,363	435	3,303	4,199	133	4,228
				Retail trade-	-Continued		-	-	-	-	1074	-	-	-	-	
				Other retai							Wholesale	and retail	trade not	allocable		
Total	269,041	7,918,418	5,036,136	185,818	689,305	698,552	157,873	897,122	45,789	1,698,405	1 100 000	G. 000 I	-			
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	56,652 30,650 26,146 34,787 45,108	21,664 53,270 91,898 251,937 744,950	20,426 33,747 53,687 150,534 410,582	6,970 3,750 7,472 10,132 22,090	301 2,747 1,810 4,653 41,373	-33,304 -10,554 -15,702 3,990 79,408	12,194 15,620 12,160 19,681 31,937	2,547 9,085 10,345 35,275 113,418	9,566 5,458 5,813 7,748 6,361	4,275 8,159 21,346 57,613 102,317	1,173,992 3,591 2,808 9,127 14,256 40,240	24,230 1,185 329 631 1,848 3,643	121,189 187 46 231 254	172,759 -6,281 -406 970 19,482	31,624 3,019 3,179 4,143 6,397	198,625 1,059 2,185 4,861 22,254
\$25,000 under \$50,000. \$50,000 under \$100,000 \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	30,633 24,474 14,588 5,336 557	1,095,651 1,695,376 1,973,698 1,449,640 361,511	663,625 1,033,750 1,286,779 975,238 270,398	26,079 37,409 33,508 30,898 5,324	72,340 168,016 203,792 147,746 32,015	125,397 203,153 199,377 122,180 16,438	25,703 21,570 13,354 5,039 512	147,068 217,973 210,271 125,066 17,649	3,435 2,937 2,776 1,258 352	118,741 205,313 399,424 392,431 233,026	63,748 144,496 292,750 295,601 181,223	1,987 2,236 4,139 4,814 2,087	4,120 3,599 13,515 30,472 36,392 23,115	25,910 28,817 18,839 38,593 27,505	4,857 3,134 2,801 2,554 1,144	30,852 30,149 19,444 39,216 28,975
\$1,000,000 under \$5,000,000 \$5,000,000 or more	110	178,823	137,370	2,186	14,512	8,169	103	8,425	81	130,215 25,545	107,870	1,189	8,205 1,053	10,161 3,797 5,372	320 72 4	10,317 3,941 5,372
					1/1		Financ	e, insurance	, and real e	state		7 (200	-,	-1-10	7	2,212
				Tota	1							Fina	nce			
Total	666,036	10,072,398	1,495,452	389,041	.529,263	3,591,823	508,973	4,037,059	31,332	721,597	306,157	13,342	26,985	151,337	21,219	207,351
Under \$1,000 under \$2,500 \$2,500 under \$5,000 under \$5,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	129,753 103,349 93,544 111,335 131,483	48,758 172,797 342,202 806,604 2,077,750	2,851 3,204 3,627 13,760 36,373	22,282 18,885 23,474 37,448 70,129	3,404 2,184 3,284 12,469 46,812	-116,431 13,851 105,821 361,176 1,143,125	44,880 72,606 76,766 100,206 124,208	12,589 63,159 142,407 406,926 1,192,581	7,113 4,085 5,151 4,240 5,253	2,198 7,388 19,633 30,845 85,872	786 78 874 1,406 6,875	1,527 550 844 1,386 2,062	640 37 193 1,005 2,968	-17,018 435 4,331 2,902 35,513	2,432 2,620 4,327 2,734 4,260	695 3,121 8,296 11,351 43,352
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	60,866 23,894 7,195 4,016 403	2,097,333 1,621,044 980,248 1,125,910 272,903	87,954 155,417 230,297 517,473 126,528	65,118 49,579 29,644 34,510 11,503	117,827 136,186 91,563 74,670 17,059	1,104,885 629,608 229,770 109,255 14,216	57,704 22,306 6,452 3,405 323	1,132,533 652,017 251,714 137,045 29,043	3,457 1,331 424 205 30	124,423 82,982 60,548 54,233 20,525	8,743 18,445 8,922 21,232 14,877	4,271 1,296 639 502 175	8,656 2,215 2,868 6,994 349	59,878 32,185 22,110 8,892 283	3,194 1,030 383 186 (*)	64,259 36,328 23,238 10,565
\$1,000,000 under \$5,000,000 \$5,000,000 or more	181	312,458 214,391	140,917	22,048 4,421	21,966 1,839	-2,076 -1,377	108	14,935 2,110	32 11	67,612 165,338	59,696 164,223	76 14	937 123	1,527 299	18	3,174
			Insurance	agents, brok	ers, and se	rvice						Real es	tate			
Total	194,209	3,559,133	492,447	69,108	262 210	1 501 002	169 207	1 600 111	118 VAL	T	Ogga szazal	Tota				
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	26,835 27,838 20,395 32,925 47,650	11,199 45,808 74,622 240,236 769,519	302 406 433 4,851 4,010	1,491 1,781 2,462 5,290 18,288	267,210 214 220 643 5,864 24,047	1,521,274 -14,173 12,551 27,231 101,358 456,408	168,306 13,113 23,514 17,380 29,744 46,745	3,691 20,056 33,083 109,396 461,147	95,805 71,426 67,998 74,170 78,580	35,361 119,601 247,947 535,523 1,222,359	1,763 2,720 2,320 7,503 25,488	306,591 19,264 16,554 20,168 30,772 49,779	235,068 2,550 1,927 2,448 5,600 19,797	1,919,212 -85,240 865 74,259 256,916	319,448 29,335 46,472 55,059 67,728	8,203 39,982 101,028 286,179
\$25,000 under \$50,000. \$50,000 under \$100,000. \$103,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	25,389 8,852 2,504 1,629 165	878,103 597,938 336,829 453,764 110,382	12,087 32,425 115,147 244,959 60,536	20,054 10,942 4,683 3,499 454	63,093 76,683 46,630 37,224 8,139	518,830 273,004 83,586 49,247 10,774	25,005 8,746 2,392 1,491 150	521,192 273,599 85,707 50,700 11,380	32,020 13,711 4,267 2,182 208	1,094,807 940,124 582,871 617,913 141,996	67,124 104,547 106,228 251,282 51,115	40,793 37,341 24,322 30,509 10,874	46,078 57,288 42,065 30,452 8,571	651,204 526,177 324,419 124,074 51,116 3,159	73,203 29,505 12,530 3,677 1,728 146	547,082 547,082 342,090 142,769 75,780 15,618
\$1,000,000 under \$5,000,000 \$5,000,000 or more	27	40,733	17,291	164	4,453	2,458	26	2,460	122	204,113 49,053	63,930 12,828	21,808	16,576	-6,061 }	65	10,484
Footnote at end of table.									0	42,000	12,020	4,407	1,716	-1,676	200	1000

Selected industry, size of	Number of	Business	Cost of				Net p	rofit	Momber of	Business	Cost of	Deprecia-		Net profit		
business receipts	businesses	receipts	sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Amount	businesses	receipts	sales and operations	tion	Payroll	(less loss)	Number of businesses	Amount
1								Services-	-Continued							
			Hotels and	other lodgi	ng places	Continued						Personal	services			
				Other lodgi	ng places					,		To	tal			
Total	24,238	392,004	86,234	38,610	71,119	6,371	14,829	41,701	582,446	6,196,732	1,297,674	351,893	1,265,794	1,537,324	492,723	1,652,30
Under \$1,000 \$1,000 under \$2,500 \$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	3,045 4,752 4,057 5,660 3,138	1,750 8,659 14,185 38,265 45,313	255 90 1,006 3,630 5,556	1,437 2,383 1,805 4,224 5,130	186 510 19 1,968 4,243	-2,251 -3,038 162 -335 5,611	(*) 2,010 2,543 3,654 2,608	(*) 1,025 2,506 5,168 9,269	92,658 104,848 117,035 115,299 91,529	48,165 178,537 422,602 811,468 1,416,518	4,901 21,597 48,528 85,326 249,055	8,460 13,778 22,500 38,981 76,536	3,929 12,776 49,602 281,962	4,183 58,067 171,221 355,576 381,081	60,172 85,974 106,205 104,374 81,106	21,46 76,02 187,56 373,44 401,79
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	2,032 1,083 240 197 18	71,801 74,657 34,861 57,621 13,735	14,018 29,312 7,006 11,568 4,409	6,537 3,917 4,023 5,160 1,091	11,913 16,288 7,664 17,079 3,513	5,764 5,205 847 -1,153 -436	1,520 600 331	8,591 8,344 6,085	39,244 16,107 5,013 662 (*)	1,368,787 1,087,386 646,107 171,224 (*)	336,898 300,488 181,047 47,804 (*)	75,212 68,566 38,679 7,621 (*)	386,540 298,558 177,920 41,538 (*)	253,634 191,324 97,465 22,801 (*)	34,752 14,699 4,732 661 (*)	265,57 202,19 99,10 22,80 (*)
\$1,000,000 under \$5,000,000 \$5,000,000 or more	16	31,157	9,384	2,903	7,736	-4,005 -	4 -	370	13	18,277	8,480	504	6,893	401	11	07.
							Pers	onal service	es-Continue	ed						
			Coin-oper	ated laundri	es and dry	cleaning					Other laund	ry, cleaning	g, and garme	nt services		
Total	31,858 2,505 2,827	524,115 1,123 4,725	77,813 115 204	80,084 555 1,308	63,671 14 147	45,184 -955 -1,833	18,629 (*) 1,040	72,801 (*) 557	63,806 6,555 6,072	1,284,851 3,137 11,233	255,313 418 2,090	81,217 1,173 875	328,494 15 522	201,162 -1,597 1,618	50,243 2,714 4,493	226,600 79: 3,490
\$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	3,246 7,658 9,661	11,473 55,160 155,983	425 5,390 16,462	2,871 9,628 24,946	309 2,815 12,676	-2,318 1,863 11,268	1,623 4,692 6,056	1,850 7,071 20,574	9,244 10,272 16,422	34,583 79,094 260,758	5,425 15,119 52,112	3,190 3,645 14,137	1,960 7,955 33,357	7,723 14,709 68,293	7,229 7,879 14,946	9,599 18,945 72,51
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	4,159 1,376 379 (*) (*)	143,111 92,503 48,861 (*) (*)	27,449 10,345 16,084 (*) (*)	21,215 11,956 6,342 (*) (*)	20,587 17,306 8,736 (*) - (*)	17,139 11,726 6,567 (*) (*)	3,499 1,083 (*) (*) (*)	20,379 13,606 (*) (*) (*)	9,319 3,742 1,992 (*) (*)	333,710 256,858 248,423 (*) (*)	74,600 55,273 41,149 (*) (*)	18,362 21,531 16,429 (*) (*)	94,880 80,886 90,463 (*) (*)	46,038 31,891 28,543 (*) (*)	7,611 3,326 1,858 (*) (*)	48,728 38,679 29,656 (*)
\$1,000,000 under \$5,000,000 \$5,000,000 or more	- 1	-	-	-	- :	-	-	-	5 -	7,226	4,230	253	3,153	-127	4	120
				Beauty	shops							Barber	shops			
Total	213,326	1,954,140	381,565	73,223	587,826	504,390	188,666	529,257	108,097	737,810	54,712	19,423	116,335	365,117	103,414	366,82
Under \$1,000 \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$1,000. \$10,000 under \$25,000.	19,977 40,362 56,853 44,467 32,445	12,084 72,521 202,079 302,500 509,405	1,800 11,122 26,843 40,712 91,689	2,046 4,660 9,238 13,240 17,013	2,065 7,621 27,781 166,019	941 23,276 85,341 123,429 126,844	12,734 33,629 54,197 41,203 29,136	4,567 27,911 89,034 126,986 132,323	8,555 17,423 26,800 37,046 15,625	5,271 30,423 99,458 262,603 220,387	125 1,343 2,960 4,919 19,942	449 982 2,316 5,777 6,718	52 332 1,059 6,430 52,931	1,897 14,678 57,196 174,000 93,508	6,534 16,075 26,700 36,615 15,192	2,427 15,083 57,286 174,398 93,590
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	14,014 4,675 461 (*)	479,930 295,746 59,179 (*) (*)	101,968 75,469 24,502 (*) (*)	15,766 9,074 1,643 (*) (*)	202,098 139,085 31,315 (*) (*)	91,935 42,944 7,981 (*)	12,920 4,316 461 (*) (*)	94,332 44,403 7,981 (*)	2,119 (*) (*)	70,632 (*) (*)	10,906 (*) (*)	(*) (*) -	29,574 (*) (*)	17,465 (*) (*) -	1,769 (*) (*) -	17,670 (*) (*)
\$1,000,000 under \$5,000,000 \$5,000,000 or more	(*)	(*)	=	(*)	(*)	(*)	70.77	-	(*)	(*)	1 2	(*)	(*)	(*)	(*)	(*)
			Per	sonal servic	esContinu	ed				7 7 5		Business	services			
			Ċ	ther persons	l services							Tot	al			
Total	165,359	1,695,816	528,271	97,946	169,468	421,471	131,771	456,807	434,645	4,773,711	1,075,489	216,918	655,904	1,443,825	340,361	1,616,318
Under \$1,000 \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	55,066 38,164 20,892 15,856 17,376	26,550 59,635 75,009 112,111 269,985	2,443 6,838 12,875 19,186 68,850	4,237 5,953 4,885 6,691 13,722	180 863 1,827 4,621 16,979	3,897 20,328 23,279 41,575 81,168	37,908 30,737 16,456 13,985 15,776	13,584 28,974 29,791 46,045 82,790	106,537 88,983 66,999 65,380 63,898	47,282 148,349 239,608 468,994 978,551	6,413 12,469 18,020 49,757 127,022	13,971 10,548 13,140 24,860 38,921	2,006 4,958 10,721 18,982 65,673	-51,067 41,146 97,414 211,606 439,926	51,814 70,223 58,089 59,473 59,896	20,321 69,817 115,114 223,797 456,153
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	9,633 6,035 1,932 367 (*)	341,404 426,962 258,280 95,513 (*)	121,975 152,364 91,832 35,525 (*)	18,358 25,667 12,985 4,366 (*)	39,401 53,221 31,000 15,803 (*)	81,057 101,074 51,725 15,896 (*)	8,953 5,695 1,857 367 (*)	84,470 101,821 51,884 15,896 (*)	25,652 12,137 3,273 1,519 208	888,778 837,379 448,235 460,570 141,443	152,973 190,144 152,117 232,067 72,087	34,107 39,866 16,773 18,230 4,561	125,181 167,660 101,003 106,898 25,830	331,178 207,865 92,899 50,044 11,558	24,693 11,546 3,041 1,339 192	340,149 214,871 96,618 54,191 13,609
									1-25							

			[All 1	igures are	estimates ba	sed on sampl	es-money amo	unts are in	thousands o	f dollars						
Selected industry, size of	Number of	Business	Cost of sales and	Deprecia-		Net profit	Net p	rofit	Number of	Business	Cost of	Deprecia-		Net profit	Net p	rofit
business receipts	businesses	receipts	operations	tion	Payrol1	(less loss)	Number of businesses	Amount	businesses	receipts	sales and operations	tion	Payrol1	(less loss)	Number of businesses	Amount
								Services-	-Continued							
			~~~~				В	siness serv	icesConti	nued						
			γ	Services to	buildings					,	Mana	agement and	public relat	ions		
Total	71,943	719,937	150,031	33,124	195,146	207,014	64,470	214,547	101,706	973,018	71,967	26,955	66,510	466,162	75,993	529,230
Under \$1,000 under \$2,500 \$1,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	14,075 17,523 12,088 11,197 10,300	7,530 30,283 45,172 83,652 156,138	1,021 1,562 4,883 9,710 20,960	962 1,084 1,853 4,511 7,289	273 683 3,146 8,495 26,741	2,029 14,445 18,640 37,409 62,837	10,450 15,701 10,511 11,197 10,018	4,156 16,458 20,649 37,409 63,740	27,304 18,652 15,247 15,388 15,634	10,936 30,886 56,151 106,588 241,961	1,935 1,397 1,004 3,679 6,883	4,028 2,430 1,611 2,583 5,821	845 1,142 1,575 2,807 4,552	-27,048 2,540 24,105 63,812 149,232	10,668 13,962 13,041 14,301 15,032	3,781 12,846 29,549 66,398 153,382
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	4,474 1,658 505 119	156,011 125,900 69,208 38,493	26,947 40,016 23,456 16,852	9,270 5,344 2,028 723	45,744 53,730 32,508 18,381	39,381 17,807 9,016 5,161	4,308 1,658 505	39,855 17,807 9,016 5,161	6,521 2,222 616 75 36	226,372 149,992 81,360 19,684 24,278	11,761 9,017 16,271 1,418 10,606	4,843 2,789 1,756 378 187	16,032 20,456 10,921 1,779 1,357	130,770 68,940 31,495 8,978 5,740	6,201 2,156 518 68 35	134,987 71,808 32,871 10,103 5,907
\$1,000,000 under \$5,000,000 \$5,000,000 or more	4	7,550	4,624	60	5,445	289	3	<b>2</b> 96	11	24,810	7,996	529	5,044	7,598	11	7,598
			Post			<u></u>				1	****					
				iness service ther business		u				******	Au (C	omobile repai				<del></del>
Total	260,996	3,080,756	853,491	156,839		770,649	100 000	din 6/1	160 000	/ 265 /30	2 000 350	Jo.	I		10/	
Under \$1,000 \$1,000 under \$2,500. \$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	65,158 52,808 39,664 38,795 37,964	28,816 87,180 138,285 278,754 580,452	3,457 9,510 12,133 36,368 99,179	8,981 7,034 9,676 17,766 25,811	394,248 888 3,133 6,000 7,680 34,380	-26,048 24,161 54,669 110,385 227,857	199,898 30,696 40,560 34,537 33,975 34,846	872,541 12,384 40,513 64,916 119,990 239,031	169,277 16,841 13,691 20,590 25,976 42,343	8,139 21,770 73,898 189,848 682,393	2,089,150 2,191 4,853 20,782 67,042 269,400	173,682 4,316 5,622 7,030 13,224 37,795	724,162 309 373 1,936 8,200 38,543	602,823 -7,327 -1,087 17,222 35,326 154,322	134,576 6,753 8,235 16,406 20,967 36,271	676,236 2,355 6,341 21,862 48,083 168,024
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	14,657 8,257 2,152 1,337 160	506,395 561,487 297,667 411,965 107,593	114,265 141,111 112,390 219,003 56,275	19,994 31,733 12,989 17,175 4,328	63,405 93,474 57,574 92,539 18,672	161,027 121,118 52,388 36,558 5,165	14,184 7,732 2,018 1,164 145	165,307 125,256 54,731 39,582 7,049	27,271 15,504 5,792 1,171	958,767 1,095,770 805,281 348,856 57,035	440,399 570,882 452,874 211,904 35,283	31,368 34,566 26,790 8,210 2,520	157,160 225,854 197,145 81,695 10,234	153,498 145,247 77,106 24,221 3,354	25,214 14,577 5,087 974 76	162,598 151,056 83,182 27,922 3,734
\$1,000,000 under \$5,000,000 \$5,000,000 or more	} 44	82,162	49,800	1,352	16,503	3,369	41	3,782	19	23,653	13,540	2,241	2,713.	941	16	1,079
						<u> </u>	Automobile	neneis and	servicesC	lontimed	l	L				
		· · · · ·						utomobile r		ontinged					•	
				m-+	1			TOTAL	sparr shops							
				Tot	SaT .		1				Gen	eral automob	ile repair s	hops		
Total	137,562	3,613,756	1,924,977	92,167	627,518	542,882	114,882	583,408	86,872	2,067,394	1,151,499	55,152	299,077	301,441	72,375	324,966
Under \$1,000	11,417 9,907 16,741 20,390 35,142	5,598 15,692 60,094 150,999 569,385	2,163 4,650 19,613 65,004 256,244	1,329 1,103 2,949 6,339 18,760	283 238 1,497 6,173 33,455	-2,610 3,597 16,867 31,149 139,488	4,883 7,116 14,404 16,828 30,844	1,661 5,544 19,329 39,098 146,291	8,658 6,850 11,160 14,164 20,815	4,359 11,433 40,039 102,775 332,700	1,524 3,679 15,534 48,507 154,462	946 737 2,084 4,820 10,753	237 636 5,091 14,087	-1,559 2,482 10,726 15,857 83,552	4,057 5,177 9,677 11,143 18,548	1,447 4,063 12,396 21,962 86,782
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	24,224 13,992 4,819 883 (*)	858,364 989,880 663,745 259,255 (*)	426,840 549,786 396,082 172,523 (*)	21,328 22,394 13,687 3,953 (*)	142,035 205,945 169,904 62,241 (*)	132,596 131,456 68,797 19,558 (*)	22,388 13,161 4,447 765 (*)	140,673 136,135 71,376 21,293 (*)	13,939 8,305 2,464 486 (*)	494,194 593,856 331,446 130,541 (*)	266,173 350,082 198,190 93,264 (*)	13,369 13,083 7,327 1,839 (*)	70,360 102,986 78,900 23,485 (*)	68,286 79,891 34,588 6,252 (*)	12,960 8,100 2,315 368 (*)	72,798 81,237 34,904 7,987 (*)
\$1,000,000 under \$5,000,000 \$5,000,000 or more	11	13,576	10,999	81 -	1,172	472	10	496	7 -	9,111	7,630	50 -	675 -	271	6	295
			Autom	obile repair	shopsCon	tinued	L			1	1		l			
				Other automo	obile repair						Automob	ile parking	and other se	rvices		
Total	50,690	1,546,362	773,478	37,015	328,441	241,441	42,507	258,442	31,715	651,654	164,173	81,515	96,644	59,941	19,694	92,828
Under \$1,000 \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	2,759 3,057 5,581 6,226 14,327	1,239 4,259 20,055 48,224 236,685	639 971 4,079 16,497 101,782	383 366 865 1,519 8,007	283 1 861 1,082 19,368	-1,051 1,115 6,141 15,292 55,936	(*) 1,939 4,727 5,685 12,296	(*) 1,481 6,933 17,136 59,509	5,424 3,784 3,849 5,586 7,201	2,541 6,078 13,804 38,849 113,008	28 203 1,169 2,038 13,156	2,987 4,519 4,081 6,885 19,035	26 135 439 2,027 5,088	4,717 4,684 355 4,177 14,834	1,870 1,119 2,002 4,139 5,427	694 797 2,533 8,985 21,733
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	10,285 5,687 2,355 397 (*)	364,170 396,024 332,299 128,714 (*)	160,667 199,704 197,892 79,259 (*)	7,959 9,311 6,360 2,114 (*)	71,675 102,959 91,004 38,756 (*)	64,310 51,565 34,209 13,306 (*)	9,428 5,061 2,132 397 (*)	67,875 54,898 36,472 13,306 (*)	3,047 1,512 973 288 43	100,403 105,890 141,536 89,601 29,867	13,559 21,096 56,792 39,381 14,210	10,040 12,172 13,103 4,257 2,276	15,125 19,909 27,241 19,454 5,659	20,902 13,791 8,309 4,663 1,842	2,826 1,416 640 209 40	21,925 14,921 11,806 6,629 2,222
\$1,000,000 under \$5,000,000 \$5,000,000 or more	4 -	4,465 -	3,369	31 -	497 . -	201	4	201	8 -	10,077	2,541	2,160	1,541	469	6	583
Footnote at end of table.		*	<u> </u>		<del>!</del>	<u> </u>					<u> </u>	L	<u> </u>	<u> </u>	<u>.                                    </u>	

		Teach Vision	Cost of			200	Net	profit			Cost of	1	1		Het p	rofit
Solectel industry, size of Lusiness receipts	Number of businesses	Business receipts	sales and operations	Deprecis- tion	Payrol1	Net profit (less loss)	Number of	Amount	Number of businesses	Business receipts	sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Munber of businesses	Amount
							businesses	Services	Continued						bus messes	5-10/4/10/20
				E)		-15				Amusen	ent and recr	eation servi	ces, includi	ng motion pi	ctures	
			Repair	· services, e	except autom	obile				CHANTAN	Zenos Billos fores interes	То	ta1		SSP CHILDS	
Total	207,419	2,419,332	1,008,137	87,985	296,900	567,759	157,974	618,235	203,512	2,136,025	434,045	201,977	257,421	137,588	115,626	449,409
Under \$1,000 \$1,000 under \$2,500 \$2,500 under \$5,000 \$5,000 under \$10,000. \$10,000 under \$25,000	41,453 35,589 32,020 38,253 35,357	20,791 58,373 117,853 278,725 575,434	6,263 18,117 35,548 82,407 202,294	4,548 4,870 9,184 10,482 20,752	180 1,186 1,404 6,537 23,720	-6,738 5,735 24,897 96,545 199,241	19,111 24,186 24,177 33,807 33,824	5,677 16,355 36,333 103,937 202,627	66,810 34,930 32,388 30,561 21,109	26,588 56,518 119,966 218,444 324,196	4,566 5,285 11,127 17,028 41,903	19,220 9,753 16,336 20,733 28,426	1,507 2,163 5,843 10,802 24,563	-84,606 -17,880 -7,409 27,642 53,727	20,678 20,433 20,320 22,772 16,688	6,146 16,646 29,235 57,564 88,476
\$25,000 under \$50,000.7. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$1,000,000.	15,457 7,174 1,724 381 (*)	535,877 495,267 222,368 103,406 (*)	231,522 252,700 102,463 69,365 (*)	16,880 13,763 5,480 1,892 (*)	85,691 98,308 58,395 19,548 (*)	117,709 87,388 29,812 12,624 (*)	13,989 6,871 1,620 378 (*)	120,269 88,957 30,864 12,670 (*)	9,714 4,905 2,337 559 153	360,928 334,824 322,745 174,443 92,551	85,540 97,646 86,497 31,942 18,114	37,218 23,080 23,433 13,055 5,365	50,218 35,649 66,890 29,421 16,983	34,626 54,449 29,904 13,087 13,181	7,823 4,415 1,866 462 136	59,926 68,700 49,008 29,770 17,295
\$1,000,000 under \$5,000,000 \$5,000,000 or more	4 -	5,155	3,868	43	724	179	4	179	43 3	71,458 33,364	16,058 18,339	4,756 602	6,523 6,859	18,452 2,415	33	26,643
						Amusement	and recreati	on services,	including s	otion pictu	resContinue	ed				
			Producez	s, orchestre	s, and ente	rtainers					Other am	usement and m	recreation s	ervices		
Total	74,657	553,050	51,928	22,761	73,168	162,598	54,329	193,754	1.28,855	1,582,975	382,117	179,216	184,253	-25,010	61,297	255,655
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	22,404 16,026 15,175 11,463 6,658	10,896 25,822 55,250 83,817 96,627	360 306 2,333 775 3,710	2,686 3,099 4,113 4,087 3,507	248 1,040 1,684 6,477 9,455	-9,531 3,318 13,246 29,036 33,618	11,483 11,935 11,861 10,280 5,972	3,223 11,047 18,160 30,772 36,083	44,406 18,904 17,213 19,098 14,451	15,692 30,696 64,716 134,627 227,569	4,206 4,979 8,794 16,253 38,193	16,534 6,654 12,223 16,646 24,919	1,259 1,123 4,159 4,325 15,108	-75,075 -21,198 -20,655 -1,394 20,109	9,195 8,498 8,459 12,492 10,716	2,923 5,599 11,075 26,792 52,393
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$500,000.	1,393 783 569 139 28	50,786 54,413 79,446 43,572 17,831	10,378 6,299 18,327 5,225 775	1,220 1,166 1,610 602 376	13,181 4,486 25,866 6,890 868	11,054 17,557 17,681 15,585 10,843	1,291 780 546 134 28	11,262 17,750 18,561 15,862 10,843	8,321 4,122 1,768 420 125	310,142 280,411 243,299 130,871 74,720	75,162 91,347 68,170 26,717 17,339	35,998 21,914 21,823 12,453 4,989	37,037 31,163 41,024 22,531 16,115	23,572 36,892 12,223 -2,498 2,338	6,532 3,635 1,320 328 108	48,664 50,950 30,447 13,908 6,452
\$1,000,000 under \$5,000,000 \$5,000,000 or more	] 19	34,590	3,440	295	2,973	20,191	19	20,191	27	70,232	30,957	5,063	10,409	676	14	6,452
							M	edical and h	ealth service	es						
				Tot	al							Offices of	physicians			
Total	401,203	15,229,974	990,274	427,966	2,105,584	7,830,024	368,450	7,908,773	150,317	7,692,610	178,504	193,340	917,056	4,511,978	137,764	4,546,345
Under \$1,000 \$1,000 under \$2,500 \$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	27,884 33,012 37,433 48,729 63,206	12,486 54,351 136,596 349,429 1,055,118	737 1,587 3,309 11,312 78,538	3,911 3,139 4,395 15,528 41,080	464 566 1,529 9,237 65,676	-14,998 20,024 80,215 194,946 523,303	14,974 27,147 33,693 43,496 59,107	6,106 29,599 86,059 209,427 537,651	7,318 7,195 7,323 11,630 21,384	2,778 11,836 27,330 83,788 367,974	251 80 449 1,373 10,412	1,877 1,425 2,097 5,107 16,714	145 226 374 4,283 23,692	-9,372 -2,280 10,693 32,606 195,143	2,628 4,195 6,363 9,322 19,976	837 3,526 13,437 38,886 201,854
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	70,197 91,477 25,619 3,308 253	2,628,681 6,444,375 3,295,624 912,610 167,212	169,663 389,017 186,278 92,875 30,457	81,399 173,900 76,545 21,620 3,637	263,037 847,430 539,899 239,127 58,840	1,440,255 3,498,995 1,718,129 328,519 30,780	69,759 91,345 25,477 3,177 215	1,443,590 3,501,514 1,719,835 330,799 32,277	29,804 47,452 16,139 1,968 83	1,125,909 3,397,149 2,071,969 515,407 51,114	20,862 69,095 50,951 18,244 3,120	32,016 81,580 43,486 8,044 653	104,377 384,022 279,745 96,886 10,529	683,936 2,084,168 1,236,994 252,340 21,103	29,698 47,377 16,135 1,968 82	684,702 2,084,691 1,237,358 252,340 21,867
\$1,000,000 under \$5,000,000 \$5,000,000 or more	81 4	147,036 26,456	22,943 3,558	2,369 443	68,612 11,167	9,969 <b>-</b> 113	60	11,916	21	37,356	3,667	341	12,777	6,647	20	6,847
			Medical a	nd health se	rvicesCon	timued						Legal se	melana			
			Other m	edical and h	ealth servi	ces						regar se	rvices			
Total	250,886	7,537,364	811,770	234,626	1,188,528	3,318,046	230,686	3,362,428	135,083	3,775,593	88,650	83,166	452,805	2,043,376	117,742	2,075,513
Under \$1,000. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	20,566 25,817 30,110 37,099 41,822	9,708 42,515 109,266 265,641 687,144	486 1,507 2,860 9,939 68,126	2,034 1,714 2,298 10,421 24,366	319 340 1,155 4,954 41,984	-5,626 22,304 69,522 162,340 328,160	12,346 22,952 27,330 34,174 39,131	5,269 26,073 72,622 170,541 335,797	14,670 10,390 10,166 14,477 33,869	5,741 17,542 36,395 106,574 573,370	167 147 292 2,233 7,006	1,630 1,649 1,902 4,418 16,358	732 261 1,527 9,036 46,684	-7,555 584 12,150 45,406 318,979	6,002 7,087 8,520 12,482 32,599	2,111 6,713 15,783 49,922 323,862
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	40,393 44,025 9,480 1,340 170	1,502,772 3,047,226 1,223,655 397,203 116,098	148,801 319,922 135,327 74,631 27,337	49,383 92,320 33,059 13,576 2,984	158,660 463,408 260,154 142,241 48,311	756,319 1,414,827 481,135 76,179 9,677	40,061 43,968 9,342 1,209 133	758,888 1,416,823 482,477 78,459 10,410	29,720 16,877 3,913 890 94	1,050,452 1,128,935 517,644 251,236 64,474	7,379 25,672 15,466 12,052 13,971	22,340 21,950 8,901 3,393 478	102,945 135,825 75,407 63,997 12,581	628,336 644,074 270,474 101,064 20,349	29,507 16,721 3,825 889 93	630,692 644,689 270,748 101,115 20,363
\$1,000,000 under \$5,000,000 \$5,000,000 or more	61 3	114,727 21,409	19,276 3,558	2,031 440	56,229 10,773	3,483 -274	40	5,069	17	23,230	4,265	147	3,810	9,515	17	9,515

### Table 2.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

	· · · · · · · · · · · · · · · · · · ·		[All	figures are	estimates 1	based on sam	plesmoney e	mounts are i	n thousands	of dollars]						
Selected industry, size of	Number of	Business	Cost of	D		N	Net p	rofit			Cost of			No. + 67. +	Net p	rofit
business receipts	businesses	receipts	sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Amount	Number of businesses	Business receipts	sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Amount
								Services-	-Continued					•		
				Educationa	l services						Engineer	ring and arc	nitectural s	ervices		
Total	118,701	643,242	54,153	39,090	119,194	179,168	96,258	206,871	73,056	1,354,920	213,709	37,310	279,739	469,428	54,682	504,257
Under \$1,000\$1,000 under \$2,500	37,807 33,640	18,926 54,131	487 2,387	4,182 4,267	138 243	-1,366 21,598	25,096 28,116	8,972 26,632	15,269 12,062	5,205 21,361	546 1,313	2,267 2,325	769 455	-14,193 5,803	4,776 8,601	1,686 9,473
\$2,500 under \$5,000 \$5,000 under \$10,000	22,836 11,981	79,234 84,043	4,272 3,624	6,135 4,530	2,661 2,947	36,114 39,336	20,744 11,415	39,509 41,160	8,516 11,213	31,669 82,076	1,576 3,799	1,820 3,044	417 5,825	9,730 44,519	6,171 10,736	12,506 45,962
\$10,000 under \$25,000 \$25,000 under \$50,000	7,545 2,927	119,726 103,971	6,111 11,696	7,991 5,115	21,882	32,610 17,961	6,543 2,517	35,132 20,809	13,415 6,315	218,374 217,276	17,173 26,972	6,698 6,785	17,728 27,696	117,775 96,076	12,383 5,945	122,003
\$50,000 under \$100,000	1,708 204	124,416	12,142	5,704 616	37,643	27,820 4,290	1,608	29.074	3,882 1,649	271,387 222,877	32,163 56,740	6,273 4,275	60,979 63,695	94,220	3,832 1,577	99,622 95,775 57,815
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	(*) (*)	31,839 (*) (*)	5,063 (*) (*)	(*) (*)	9,987 . (*) . (*)	(*)	(*) (*)	4,406 (*) (*)	613 96	176,961 63,421	32,020 21,914	2,606 733	63,811 23,272	36,948 14,177	540 96	38,654 14,177
\$1,000,000 under \$5,000,000 \$5,000,000 or more	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	26	44,313	19,493	484	15,092	6,584	25	6,584
•					-	<u> </u>						-	<u> </u>			
				m-4	-3		Accounting,	auditing, an	d bookkeepin	ng services						
				Tot								rtified publi		l	1	
Total	125,882 34,032	1,207,592 16,367	28,117	46,051 2,468	206,094 170	584,001 2,245	110,104 24,050	600,319 7,567	24,255 3,284	547,452 1,270	4,013	17,633 476	112,705	259,532 -703	21,378 1,964	264,402 523
\$1,000 under \$2,500	31,047 19,919	50,228 72,697	296 380	3,516 6,664	637 876	23,186 38,034	26,872 18,631	25,995 41,822	3,596 3,008	5,688 11,324	15 13	637 1,244	80 244	1,742 4,212	2,896 2,362	2,472 5,340
\$5,000 under \$10,000 \$10,000 under \$25,000	12,299 13,685	86,547 21.8,257	1,525 2,887	3,785 7,907	2,547 13,366	51,285 133,961	12,296 13,496	51,288 134,770	2,475 3,687	19,027 60,101	31 230	655 2,493	1,324 2,601	10,217 38,416	2,472 3,614	10,220 38,584
\$25,000 under \$50,000 \$50,000 under \$100,000	9,765 4,253	338,935 291,431	7,106 12,851	10,500 8,445	55,763 85,507	174,387	9,732	174,427	4,852	167,627	541	4,725	22,252	94,912	4,820	94,948
\$100,000 under \$200,000 \$200,000 under \$500,000	758	100,003	2,024 815	2,149 422	34,258	116,174 35,792	4,150 757 118	117,372 35,794	2,691 567	184,482 73,485	341 2,024	5,382 1,624	52,778 24,202	75,480 27,716	2,591 567	76,645 27,716
\$500,000 under \$1,000,000	(*)	(*)	-	(*)	10,585 (*)	10,144 (*)	(*)	10,144 (*)	(*)	22,059 (*)	815	362 (*)	8,038 (*)	7,458 (*)	91 (*)	7,458 (*)
\$1,000,000 under \$5,000,000 \$5,000,000 or more	(*) -	(*) -	-	(*) -	(*)	(*)		-	Ξ·	=	_	-	=	_		-
	l	Accou	nting, audit:	ing, and bool	kkeeping ser	vicesCont:	inued				1			l	l	······································
		Oth	er accountin	g, auditing,	and bookke	eping servic	es					Other se	rvices			
Total	101,627	660,140	24,104	28,418	93,389	324,469	88,726	335,917	150,051	805,744	94,642	31,143	37,610	290,652	. 85,651	376,183
Under \$1,000\$1,000 under \$2,500	30,748 27,451	15,097 44,540	230 281	1,992 2,879	146 557	2,948 21,444	22,086 23,976	7,044 23,523	65,883 30,279	22,064 49,729	6,945 5,056	6,347 4,330	809 698	-45,412 202	18,591 20,018	6,823 19,864
\$2,500 under \$5,000 \$5,000 under \$10,000	16,911 9,824	61,373 67,5 <b>2</b> 0	367 1,494	5,420 3,130	632 1,223	33,822 41,068	16,269 9,824	36,482 41,068	19,641 14.647	67,034 104,870	5,178 8,125	3,149 3,582	1,065 1,665	25,983 47,014	15,942 13,260	31,303 49,765
\$10,000 under \$25,000	9,998	158,156	2,657	5,414	10,765	95,545	9,882	96,186	13,382	202,628	16,989	6,234	6,512	97,798	11,881	102,803
\$25,000 under \$50,000	4,913 1,562 191	171,308 106,949	6,565 12,510	5,775 3,063	33,511 32,729	79,475 40,694	4,912 1,559	79,479 40,727	4,352 1,207	152,484 82,464	21,976 9,704	3,003 3,016	6,956 5,918	70,707 39,954	4,140 1,173	71,073 40,079
\$200,000 under \$500,000 \$500,000 under \$1,000,000	(*) (*)	26,518 (*) (*)	=	525 (*)	10,056 (*) (*)	8,076 (*) (*)	(*) (*)	8,078 (*) (*)	491 145	66,942 38,980	16,831	975 351	6,557 6,215	26,048 16,470	477 145	26,115 16,470
\$1,000,000 under \$5,000,000	(*)	(*) (*)	-	(*)	(*) (*)	(*)	(*)	(*)	19 5	12,640 5,909	247 2,225	122 34	859 356	9,322 2,566	19	9,322 2,566
\$5,000,000 or more	-	-	-		. <b>-</b>	-	-	-	-	´ -	-	-	•	-	-	-
			Natur	e of busines	s not alloca	able			•							<u> </u>
Total	36,699	722, 383	410,812	21,279	91,380	95,606	28,426	113,429								
Under \$1,000	10,825	4,020 9,799	1,118	842 800	62 320	-4,699 3,256	5,452 5,362	2,184 4,882								
\$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	6,838 4,899	24,432 36,494	2,693 6,093	2,654 1,937	427 1,142	9,447 16,565	5,717 4,634	12,135 17,402								
\$10,000 under \$25,000 \$25,000 under \$50,000	3,547 1,817	60,267 63,540	18,093 27,359	1,712 2,584	5,903 7,332	20,049 12,230	3,288 1,387	21,157 15,010								
\$50,000 under \$100,000 \$100,000 under \$200,000	1,082 950	77,562 114,977	34,149 70,022	1,924 4,507	16,203 22,528	15,501 12,372	1,081	15,510 13,907								
\$200,000 under \$500,000 \$500,000 under \$1,000,000	276 280	78,975 231,042	55,728 177,420	890 2,946	9,008 27,287	5,868 4,236	275 (*)	6,03:								
\$1,000,000 under \$5,000,000 \$5,000,000 or more	] 10	21,275	17,132	483	1,168	781	9	807								
(*) Estimate is not shown senerately by					ofah 1+ 1ma	board House	on the date									

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss
		Unit	ed States, to	tal			13	States, tota	1				California		
All industries	10,173,181	275,634,493	27,614,209	11,590,933	39,160,575	5,613,832	160,663,973	17,115,070	6,055,959	23,101,958	988,617	30,477,263	3,840,324	935,189	3,938,93
Agriculture, forestry, and fishing.  Farms.  Field crop.  Fruit, tree nut, and vegetable.  Horticultural specialty.  Livestock.  Animal specialty.  Farms not allocable.	3,215,745 3,017,143 1,067,995 133,381 16,608 1,501,612 61,694 235,853	51,505,763 48,545,261 14,154,418 2,369,676 355,096 30,695,651 315,837 654,583	3,147,325 2,637,254 813,778 462,510 71,715 1,200,925 32,552 55,774	5,519,789 5,287,685 1,874,076 249,393 19,445 2,953,005 58,546 133,220	5,249,477 4,718,722 2,864,537 208,699 52,095 1,834,930 -93,806 -147,733	1,436,266 1,332,175 451,006 87,562 9,147 638,647 32,227 113,586	22,244,309 20,595,020 5,734,808 1,654,399 284,295 12,509,911 151,821 259,786	1,670,014 1,333,983 309,052 347,192 63,649 575,346 15,853 22,891	2,391,770 2,279,388 776,902 171,584 15,361 1,221,720 30,307 63,514	1,728,704 1,433,157 1,075,087 117,999 38,642 361,909 -62,466 -98,014	132,712 96,763 13,064 36,627 1,486 29,408 7,419 8,759	2,908,669 2,483,765 405,190 836,197 46,347 1,130,899 19,283 45,849	461,772 350,264 47,065 210,531 11,728 69,786 2,538 8,621	223,685 198,274 30,897 80,016 3,267 70,219 5,929 7,946	82,62 -7,35 36,00 45,86 5,64 -56,86 -20,98 -17,02
Landscape and horticultural services. Other agricultural services, for-	65,565	895,866	185,524	63,002	227,563	43,005	564,155	114,766	36,942	159,120	19,058	165,751	24,046	9,523	69,99
estry, and fishing	133,037	2,064,636	324,547	169,102	303,192	61,086	1,085,134	221,265	75,440	136,427	- 16,891	259,153	87,457	15,888	19,98
Mining	51,404	1,645,552	168,285	142,025	-12,094	28,947	1,002,138	92,228	86,935	-20,467	3,278	69,991	12,167	4,574	-6,77
Construction	804,783	27,106,699	5,135,859	749,584	4,084,127	461,990	15,779,663	3,014,642	423,238	2,376,935	65,873	3,006,080	550,340	76,363	366,11
Building contractors and operative	155,568	11,479,064	1,777,465	251,163	993,835	87,333	6,474,570	979,306	138,787	575,226	17,964	1,273,585	170,520	29,019	114,04
builders Other general contractors	134,108 21,460	10,193,904	1,505,722 271,743	152,776 98,387	836,748 157,087	76,841	5,800,290 674,280	834,494 144,812	87,341 51,446	498,315 76,911	14,733 3,231	1,086,634	136,156 34,364	15,373 13,646	94,39 19,65
Special trade contractors Plumbing, heating, and air condi-	609,449	14,764,208	3,185,479	465,230	2,951,225	351,874	8,865,757	1,936,888	267,127	1,720,979	47,491	1,723,863	377,637	46,484	250,36
tioning. Painting, paper hanging, and decorating. Electrical work. Masonry, stonework, and plastering. Carpentering and flooring.	77,325 109,107 44,363 63,645 186,372	3,171,960 1,387,218 1,670,001 2,013,335 2,369,803	552,523 370,518 366,130 597,131 418,694	70,155 30,082 33,598 42,771 52,194	497,288 397,002 281,400 376,871 735,955	46,261 66,502 25,278 38,544 99,481	1,972,730 831,200 980,796 1,222,438 1,414,395	368,011 203,556 230,003 370,031 248,796	42,669 19,170 20,085 23,565 29,729	294,560 253,989 157,331 213,547 415,446	12,081 3,010 5,901 8,152	312,200 186,516 142,087 293,441 215,622	56,918 43,820 31,371 77,412 46,042	5,951 4,630 2,461 5,205 3,400	41,855 43,795 21,860 40,447 36,703
Contractors, not elsewhere classi- fied	128,637	4,151,891	880,483	236,430	662,709	75,808	2,444,198	516,491	131,909	386,106	11,558	573,997	122,074	24,837	65,708
Contractors not allocable	39,766	863,427	172,915	33,191	139,067	22,783	439,336	98,448	17,324	80,730	(*)	(*)	(*)	(*)	(*)
Manufacturing.	202,252	7,921,658	1,635,049	348,364	950,431	116,995	4,974,150	1,065,634	188,126	625,401	30,194	1,245,206	271,518	42,288	162,277
Aumber and wood products, except fur- niture Printing, publishing, and allied	47,247	1,908,862	423,885	146,495	206,126	17,610	704,669	148,524	52,885	80,258	2,514	141,154	28,644	10,710	16,182
industries Machinery, except electrical Other manufacturing industries	39,527 21,445 94,033	1,082,184 800,387 4,130,225	212,669 188,236 810,259	41,558 38,432 121,879	168,990 155,664 419,651	23,803 15,194 60,388	757,978 635,897 2,875,606	153,429 152,885 610,796	26,162 31,902 77,177	116,962 128,724 299,457	6,240 4,525 16,915	181,368 224,784 697,900	33,555 55,517 153,802	6,210 9,399 15,969	26,500 41,928 77,667
Fransportation, communication, electric, gas, and sanitary services Local and interurban passenger	339,067	7,862,331	1,081,058	823,373	1,099,358	192,119	4,602,645	658,246	455,649	662,532	24,040	855,272	144,556	63,067	91,064
transit and warehousing. Other transportation. Communication, electric, gas, and	50,077 234,523 25,972	493,965 5,992,737 836,306	74,482 791,962 103,701	51,965 666,459 55,521	133,413 801,716 55,814	24,370 136,755 14,794	244,095 3,485,427 526,910	30,913 500,557 58,156	26,199 369,344 28,560	73,978 486,914 35,476	1,326 16,765 3,671	20,976 639,248 145,996	3,231 123,153 11,156	1,526 53,346 5,408	3,782 79,103 3,428
sanitary services	28,495	539,323	110,913	49,428	108,415	16,200	346,213	68,620	31,546	66,164	2,278	49,052	7,016	2,787	4,751
Wholesale and retail trade Wholesale trade Machinery, equipment, and supplies. Groceries and related products Farm product raw materials Other wholesale trade	2,168,738 341,901 41,843 38,551 14,041 247,466	123,915,268 29,988,341 3,804,285 7,167,874 4,876,530 14,139,652	9,146,715 1,372,425 236,902 334,425 59,036 742,062	1,606,826 332,300 44,611 55,561 25,242 206,886	8,282,624 2,357,723 314,842 299,261 74,952 1,668,668	1,280,224 205,448 25,134 24,659 6,728 148,927	76,006,485 19,508,807 2,493,123 5,500,040 2,129,127 9,386,517	5,781,410 938,543 158,516 240,054 31,528 508,445	983,856 212,370 27,822 36,305 11,781 136,462	5,168,763 1,582,156 208,747 205,048 36,010 1,132,351	254,990 30,944 5,018 4,012 627 21,287	14,093,710 3,497,624 311,612 1,754,732 135,450 1,295,830	1,217,793 151,068 26,931 46,285 1,561 76,291	176,093 26,529 3,949 4,504 655 17,421	776,013 207,006 35,955 24,583 4,370 142,098
Retail trade Building materials and garden	1,781,024	92,249,954	7,654,264	1,250,629	5,753,901	1,050,193	55,475,984	4,760,963	757,708	3,489,372	218,875	10,194,874	1,035,497	145,233	548,247
Supplies	59,868 33,246	4,576,742 2,271,856	371,773 139,220	71,421 25,451	343,273 142,400	35,840 15,737	2,757,570 1,055,488	252,791 68,001	47,692	203,097 73,085	5,438 1,341	488,169 108,224	55,756 6,676	7,471 723	39,773 8,458
Food stores	195,329 144,124 51,205	18,333,463 15,448,577 2,884,886	1,009,861 747,287 262,574	185,650 143,171 42,479	840,385 614,225 226,160	109,866 74,629 35,237	10,572,349 8,418,152 2,154,197	629,735 437,996 191,739	108,038 77,951 30,087	528,340 352,376 175,964	12,313 7,790 4,523	1,558,221 1,188,209 370,012	107,691 74,501 33,190	14,776 9,977 4,799	81,031 57,033 23,998
Automotive dealers and service stations.  Motor vehicle dealers. Gasoline service stations. Other automotive dealers.	275,646 43,750 194,683 37,213	30,708,691 6,712,589 20,759,479 3,236,623	2,158,166 307,201 1,617,729 233,236	234,145 30,263 163,440 40,442	1,386,083 224,131 984,325 177,627	158,036 24,275 112,245 21,516	18,287,088 3,898,676 12,478,525 1,909,887	1,316,526 188,419 984,308 143,799	138,878 17,137 97,413 24,328	805,430 129,100 570,313 106,017	24,573 2,301 16,421 5,851	3,044,502 436,337 2,106,121 502,044	265,826 28,224 191,563 46,039	21,825 2,014 13,035 6,776	119,543 10,667 87,728 21,148
Apparel and accessory stores Furniture and home furnishings	62,781	3,324,571	317,497	36,288	324,432	40,248	2,118,307	207,912	24,401	201,235	8,016	419,060	47,778	5,407	40,347
stores Esting places Drinking places Drinking places Drug stores and proprietary stores Liquor stores Used merchandise stores. Direct selihing organizations. Other retail trade.	87,661 182,877 88,816 21,732 26,314 61,744 416,563 268,447	5,284,690 8,168,438 3,297,198 2,687,330 3,162,383 690,464 1,816,225 7,927,903	513,632 1,590,463 366,489 283,076 143,110 33,197 37,296 690,484	80,070 234,214 88,016 28,266 26,995 17,841 36,296 185,976	418,360 639,999 315,502 277,980 175,382 41,113 148,862 700,130	52,273 108,485 54,011 12,756 15,931 36,614 247,514 162,882	3,371,663 4,975,928 2,055,624 1,514,307 2,161,662 409,984 1,099,547 5,096,467	331,669 959,665 244,604 155,392 112,699 22,842 24,492 434,635	49,188 146,629 52,425 15,746 19,372 8,085 22,555 112,926	257,213 407,808 210,146 151,230 112,406 22,381 78,658 438,343	10,551 23,300 6,961 2,631 4,418 7,816 72,759 38,758	852,518 1,075,820 260,600 235,909 778,714 81,041 238,068 1,054,028	92,326 218,279 49,069 22,317 49,983 5,532 8,003 106,261	10,385 30,242 7,223 3,132 9,959 1,936 6,924 25,230	50,865 62,913 23,076 28,710 36,994 6,734 -16,446 66,249
	CONTRACTOR OF THE PARTY OF THE	05-0000-05000555-55	100/08/2008/11	LINES CONTRACTOR		3745000000000000000000000000000000000000		A 45			25.A23.B3.241		200 035007	A COMMONSTON	

28,050

-36,472

607,389

441,599

213,427

18,956

65,907

80,419

29,171

45,534

14,087

1,048,988

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

The state of the s	7		,												
Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payrol1	Deprecia- tion	Net profit (less loss)
		Unit	ed States, t	otal			1.3	States, tota	al	<del></del>		1	California	<u> </u>	
Finance, insurance, and real estate Finance	665,894 31,417	10,079,564 726,352	531,219 27,411	387,983 13,387	3,597,518 153,106	410,953 19,389	6,506,746 469,433	361,679 18,737	257,709 9,303	2,273,593 109,384	96,050 5,917	1,415,369 117,355	75,569 4,349	54,133 3,602	485,161 21,230
service	194,043	3,565,606	269,440	69,255	1,522,048	116,492	2,314,804	189,530	43,619	952,600	18,384	367,181	42,251	5,906	156,521
Real estate	440,434 23,393 57,469	5,787,606 555,194 144,295	234,368 36,867 5,622	305,341 109,361 37,268	1,922,364 -43,182 -9,244	275,072 12,314 . 31,448	3,722,509 388,214 74,563	153,412 28,103 3,062	204,787 79,820 19,410	1,211,609 -41,817 -10,373	71,749 2,266 4,433	930,833 66,047 11,004	28,969 5,908 1,230	44,625 11,677 2,666	307,410 -7,913 -5,721
managers Other real estate	324,812 34,760	4,107,061 981,056	116,129 75,750	133,201 25,511	1,713,848 260,942	211,386 19,924	2,705,075 554,657	78,882 43,365	89,847 15,710	1,120,831 142,968	62,640 2,410	777,694 76,088	17,445 4,386	27,407 2,875	306,090 14,954
Services.  Hotels and other lodging places.  Tourist courts and motels.  Trailer parks and camps.  Other lodging places.	2,688,412 91,829 41,337 26,093 24,399	44,867,272 2,057,203 1,254,738 405,910 396,555	6,677,279 277,484 179,851 25,534 72,099	1,991,803 297,210 185,445 72,472 39,293	15,814,487 100,669 82,870 11,526 6,273	1,664,586 45,889 22,465 12,240	29,181,780 1,171,498 732,643 208,295	4,418,844 168,640 110,820 13,278	1,255,619 169,074 106,369 38,352	10,226,067 47,241 45,192 -204	376,007 6,724 2,658 1,979	6,740,845 223,806 106,566 53,095	1,084,401 31,810 15,763 2,465	292,348 29,265 12,962 8,348	1,968,371 3,845 2,689 1,671
Personal services Coin-operated laundries and dry	581,341	6,177,037	1,261,301	350,069	1,536,085	11,184 353,100	230,560 3,860,678	44,542 789,623	24,353 217,192	2,253 947,050	2,087 66,707	64,145 768,202	13,582 186,602	7,955 38,074	-515 137,396
cleaning Other laundry, cleaning, and	31,568	517,044	62,636	79,006	45,101	18,032	326,611	39,887	46,740	30,164	3,481	47,740	3,661	6,601	1,418
garment services.  Beauty shops. Barber shops. Other personal services.	63,295 213,773 107,631 165,074	1,280,208 1,953,338 735,747 1,690,700	327,518 586,268 115,385 169,494	81,263 73,129 19,175 97,496	199,983 504,985 364,954 421,062	37,468 131,914 66,683 99,003	775,486 1,223,478 471,291 1,063,812	187,155 373,718 84,131 104,732	46,964 45,846 13,737 63,905	131,028 307,556 216,687 261,615	9,741 19,766 10,089 23,630	173,840 270,915 88,970 186,737	37,304 99,153 26,825 19,659	7,808 9,296 3,448 10,921	21,438 47,712 26,978 39,850
Business services Services to buildings Management and public relations Other business services	433,504 71,798 101,749 259,957	4,769,036 720,546 978,516 3,069,974	655,879 196,525 67,508 391,846	216,579 33,108 27,039 156,432	1,446,386 207,093 468,848 770,445	284,296 44,171 62,877 177,248	3,329,969 518,179 640,884 2,170,906	488,367 147,092 47,276 293,999	147,437 24,249 16,852 106,336	964,119 134,488 292,631 537,000	77,097 14,673 16,996 45,428	970,253 182,620 155,774 631,859	144,961 48,775 6,309 89,877	50,175 7,696 4,525 37,954	242,757 40,972 72,405 129,380
Automobile repair and services Automobile repair shops General automotive repair shops Other automobile repair Automobile parking and other	169,428 137,727 86,888 50,839	4,264,493 3,612,387 2,068,648 1,543,739	723,198 626,888 298,889 327,999	173,501 91,791 55,051 36,740	605,044 544,289 302,574 241,715	99,014 78,083 49,233 28,850	2,680,986 2,230,670 1,257,071 973,599	470,789 400,810 182,282 218,528	110,154 54,705 31,960 22,745	367,614 327,474 186,792 140,682	19,538 14,316 10,113 4,203	677,261 511,490 307,912 203,578	141,922 112,074 60,907 51,167	29,136 12,147 7,783 4,364	68,479, 60,562 39,108 21,454
Services	31,701	652,106	96,310	81,710	60,755	20,931	450 <b>,3</b> 16	69,979	55,449	40,140	5,222	165,771	29,848	16,989	7,917
Repair services, except automobile Ammsement and recreation services, including motion pictures	207,811	2,415,458	293,905 257,094	87,781	568,835	112,569	1,338,056	164,386	48,811	313,801	21,446	270,844	35,044	10,188	51,085
Producers, orchestras, and enter-	202,002	2,305,905	257,094	202,249	142,407	124,448	1,389,550	166,937	128,904	86,376	32,170	312,387	37,457	27,742	-8,422

Footnote at end of table.

tainers.....

services.....

Offices of physicians.....

Other medical and health services ...

Legal services.....

Educational services.....

services.....

bookkeeping services.....

Other services.....

Nature of business not allocable......

Engineering and architectural

Medical and health services.....

Other amusement and recreation

74,571

128,231

400,814

150,213

250,601

135,408

118,612

72,964

125,332

24,206

101,126

148,567

36,886

73,386

183,708

917,483

454,170

119,516

282,092

206,813

112,583

94,230

37,396

91,420

2,108,431

1,190,948

22,881

179,368

428,023

193,221

234,802

83,228

38,963

37,356

45,906

17,631

28,275

30,938

21,186

164,831

-22,424

7,838,155

4,518,015

3,320,140

2,054,054

179, 225

468,608

586,034

260,487

325,547

288,985

94,647

45,928

78,520

257,432 99,106

158,326

90,211

65,963

48,685

· 83,070

16,283

66,787 99,909

21,752

414,345

975,205

10,023,304 5,138,868

4,884,436

2,603,795

414,899

954,642

852,354

394,553

457,801

562,049

366,057

50,411

116,526

611,255 785,539

317,617

82,921

202,498

145,875

80,406

65,469

24,397

52,373

1,396,794

14,723

114,181

279,561

130,499

149,062

23,477

24,271

13,092

18,956

20,797

13,057

125,878

-39,502

5,070,048

2,968,145

2,101,903

1,389,996

107,236

327,019

410,279

186,910

223,369

195,288

60,430

9,750

22,420

55,999

20,306

35,693

15,355

14,064

14,051

20, 201

3,385

16,816

32,655

5,473

111,751

200,636

2,398,920

1,152,851

1,246,069

452,938

229,564

189,376

72,615

116,761

160,746

142,121

86,548

11,461

25,996

358,149 151,477

206,672

59,635

10,532

36,068

31,927

17,582

10,294

22,208

2,831

24,911

71,084

26,585

44,499

10,035

4,459

5,600

2,618

6,429

7,543

2,638

555,647

1,582,258

15,240,587

7,698,764

7,541,823

3,789,966

1,361,385

1,210,306

548,235

662,071

799,573/

730,386

644,323

Industry	Number of businesses	Business receipts	Payrol1	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Wet profit (less loss)	
			Florida					Georgia					Illinois			
All industries	322,968	8,964,510	1,056,184	341,136	1,373,767	205,582	6,261,244	676,867	267,294	708,472	510,406	14,811,075	1,369,189	672,843	2,482,218	
Agriculture, forestry, and fishing.  Farms.  Field crop.  Fruit, tree mut, and vegetable.  Hortfoultural specialty.  Livestock.  Animal specialty.  Farms not allocable.	54,398 43,909 7,757 11,656 1,496 16,512 1,963 4,525	1,048,568 859,903 58,373 256,360 52,967 477,872 8,444 5,887	130,045 82,668 3,688 39,323 15,852 21,632 1,390 783	92,535 78,593 6,984 26,703 2,862 37,856 2,147 2,041	18,099 -8,062 5,087 27,558 6,464 -39,478 -3,814 -3,879	69,378 66,089 15,983 3,711 542 36,891 1,816 7,146	1,004,031 927,561 394,320 73,672 13,502 414,810 14,998 16,259	88,231 74,627 32,020 7,364 3,936 29,769 437 1,101	127,542 122,747 45,574 9,583 593 60,536 1,656 4,805	22,877 15,914 25,105 2,195 12 4,769 -421 -6,208 2,345	173,488 167,913 101,278 2,064 402 52,604 3,330 8,235 1,846	3,214,275 3,101,472 1,511,707 25,767 9,823 1,503,154 27,916 23,105 40,240	112,840 92,846 39,410 3,561 1,127 43,612 3,476 1,660 10,450	386,909 379,671 205,160 2,631 348 158,618 4,393 8,521 2,808	636,145 615,389 448,534 3,010 1,417 170,442 -6,835 -10,179 3,930	
Landscape and horticultural services Other agricultural services, forestry, and fishing	5,153 5,336	38,145 150,520	8,350 39,027	1,914	9,483 16,678	1,511	27,822 48,648	5,512 8,092	1,537 3,258	4,618	3,729	72,563	9,544	4,430	16,826	
Aining	1,659	20,312	2,614	3,199	-575	78	546	-	117	-762	1,971	64,778	9,188	6,000	-2,006	
Construction	35,477 6,130 5,090 1,040	1,165,963 500,539 463,372 37,167	235,891 81,710 73,591 8,119	23,713 8,719 4,016 4,703	167,781 30,632 25,213 5,419	21,693 4,034 3,637 397	932,151 472,453 387,284 85,169	186,674 80,034 57,386 22,648	26,917 11,801 4,004 7,797	116,281 33,115 25,124 7,991	32,873 5,520 5,164 356	1,053,458 383,682 348,637 35,045 662,331	202,335 48,370 40,679 7,691 153,470	27,629 7,381 5,677 1,704	173,471 44,525 37,565 6,960 126,127	
Special trade contractors.  Flumbing, heating, and air conditioning. Painting, paper hanging, and decorating. Electrical work. Masoury, stonework, and plastering. Carpentering and flooring. Contractor, not elsewhere classified.	28,496 3,766 6,054 1,208 2,348 9,385 5,735	657,287 147,229 87,787 43,418 110,489 121,829 146,535	153,310 26,822 14,021 10,942 37,081 27,692 36,752	1,642 2,398 5,640	13,498 38,831 21,802	759 1,765 5,561 2,723	430,773 135,827 48,256 32,202 47,323 73,286 93,879	102,814 26,474 20,606 4,746 19,115 14,709 17,164 3,826	14,038 3,290 996 918 1,133 1,850 5,851 1,078	75,406 16,630 9,030 5,846 7,074 22,248 14,578 7,760	25,954 3,774 5,014 2,447 1,653 8,197 4,869 (*)		35,318 15,211 11,801 36,070 13,653 41,417 (*)	5,149 1,190 1,446 678 2,817 8,437	30,398 14,403 13,786 10,616 30,183 26,741 (*)	Dusine
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	1,340	28,925	51,581	21,554	21,848	8,235	420,129	82,452	16,102	58,687	
Manufacturing.  Lumber and wood products, except furniture.  Printing, publishing, and allied industries.  Machinery, except electrical.  Other manufacturing industries.	5,666 1,823 1,808 (*) 1,914	232,758 59,234 69,559 (*) 90,662	47,474 14,663 14,171 (*) 16,115	1,558	9,286 11,038 (*)	3,266 (*) (*)	314,222 151,023 (*) (*) 130,756	28,016 (*) (*) (*) 15,212	16,092 (*) (*) (*) 3,692	12,518 (*) (*) (*) 6,089	(*) 2,087 1,603 4,122	(*) 91,895 53,891	(*) 17,657 11,580 49,086	(*) 3,525 2,990 8,732	(*) 12,299 13,067 31,710	Total III
Transportation, communication, electric, gas, and sanitary services.  Local and interurban passenger transit.  Trucking and warehousing.  Other transportation.	8,005	306,376 (*) 183,366 72,224	34,644 (*) 10,729 9,200	(*) 22,086	(*) 26,813	(*) 4,740	139,272 (*) 124,379 (*)	24,532 - 23,016 (*)	12,336 (*) 11,267 (*)	16,067 (*) 11,935 (*)	14,763 1,024 12,266 1,075	11,390 364,775 40,748	0-110001-11		4,995	1
Communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	-
Wholesale and retail trade		3,734,240	288,998				2,814,662	167,562 29,993			103,357	6,599,241	500,895 78,768	86,830		ı
Wholesale trade.  Machinery, equipment, and supplies.  Groceries and related products.  Farm product raw materials.  Other wholesale trade.	2,339 946 73	861,819 88,910 205,282 28,738 538,889	47,553 2,650 15,795 1,695 27,413	1,763 2,599 5 465	11,662 8,450 1,493	521 295 7 153 7,193	662,563 46,265 115,305 84,342 416,651	2,933 6,004 1,647 19,409	414 1,411 459 5,034	4,173 4,102 1,152 62,034	2,916 3,246 847 13,783	241,778 323,836 493,144 768,534	17,570 14,629 5,727 40,842	2,362 2,554 13,634	19,252 2,793 112,650	
Retail trade  Building materials and garden supplies  General merchandise stores	2,613	164,960	241,278 10,849 3,200	4,022	10,383	L 465	72,067	137,149 6,078 4,058	1,237	1,543 4,895	2,736 973	239,959	18,560 5,471	3,935 563	18,833 4,830	
Pood storesOther food stores	6,038 4,620	430,466	17,675	4,480	16,063	3 5,647	524,526 494,288 (*)		5,669	16,409	4,729 2,165	642,698	36,067 13,389	5,599 1,584	21,931 4,163	
Automotive dealers and service stations.  Motor vehicle dealers.  Gasoline service stations.  Other automotive dealers.	. 10,228 . 1,640 . 7,284	146,909 790,879	6,956	5 1,13 6 6,18	5,58	2 1,990 6 5,709	256,188 560,373 35,230	10,687 33,395 727	952 3,610 7 269	2 13,124 0 19,583 3,526	1,127 8,396 1,031	7 352,067 5 1,301,808 1 75,809	17,738 112,232 5,859	1,382 11,752 91'	2 11,926 3 67,531 7 2,613	
Apparel and accessory stores. Furniture and home furnishings stores. Eating places. Drinking places. Drug stores and proprietary stores. Liquor stores. Used merchandise stores. Direct selling organizations. Other retail trade.	. 2,381 3,965 5,651 1,366 415 566 2,223 12,308	183,311 230,337 2 61,905 6 65,327 58,029 3 29,455 6 64,690 301,754	23,29: 40,57: 8,38: 6,86: 5,54: 32: 10: 26,94:	3 3,18 9 7,59 4 83 8 59 8 74 7 35 0 1,58 9 5,98	9 10,866 19,32 5 3,42 0 9,00 5 4,14 8 -18 5 3,56 4 31,35	6 1,685 0 2,644 7 (*) 8 (*) 1 566 3 1,324 6 7,425 6 3,425	93,441 122,121 (*) (*) (*) 111,67: 23,70: 47,57: 3 107,73:	9,553 26,231 (*) (*) (*) 1,206 2,1,073	1,470 3,125 (*) (*) (*) 1 38 5 47. 3 27	9,783 6,861 (*) (*) 5,278 3 783 7 6,473	3 4,505 9,792 10,450 56; 3 899 3 1,28; 5 19,78;	298,834 2 456,983 0 364,976 3 107,398 0 157,703 3 5,333 2 85,103 6 351,133	30,857 83,364 5 27,270 8 13,370 2 5,620 3 14 1 1,869 2 32,370	7, 4,27. 13,48 7,01 1,22 1,10 14 1,13 8,95	1 21,627 4 43,007 37,335 8 9,918 8 6,991 9 -91 4 2,631 1 30,425	7 5 5 1 1 1 1 1 1 1 1 1
Wholesale and retail trade not allocable	. (+)	(*)	(*)	(*)	(*)	( ×)	(*)	(*)	(*)	1.41	2,20	1,00			1	

## Table 2.4.—RECEIFTS, PAYROLL, DEPRECIATION, AND NET PROFIT, BY STATE AND SELECTED INDUSTRIES—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)
		<u> </u>	Florida				I	Georgia	1				Illinois		
Finance, insurance, and real estate	34,309 1,719	519,146 21,087	19,688 408	22,587 443	194,367 7,846	12,417 580 3,029	221,310 6,317 65,152	12,458 388 5,579	9,505 92 697	71,357 660 26,886	38,314 1,855 13,712	567,400 59,789 253,538	34,766 2,492 17,885	20,424 484 4,715	199,159 11,256 103,884
Insurance agents, brokers, and service  Real estate	6,724 25,866 914 359 23,650 943	127,725 370,334 29,619 580 293,475 46,660	7,850 11,430 1,600 43 7,372 2,415	2,651 19,493 6,429 515 11,507 1,042	42,744 143,777 -2,984 -438 132,765 14,434	8,808 346 1,895 6,169 398	149,841 14,825 3,365 96,726 34,925	6,491 521 171 3,539 2,260	8,716 4,199 639 3,194 684	43,811 -5,067 -103 45,130 3,851	22,747 750 4,306 14,085 3,606	254,073 19,583 15,848 151,140 67,502	14,389 2,438 38 4,269 7,644	15,225 4,239 3,738 5,130 2,118	84,019 -3,872 -1,089 69,887 19,093
Services  Hotels and other lodging places  Tourist courts and motels.  Trailer parks and camps.  Other lodging places.	100,675 6,901 3,273 2,313 1,315	1,932,795 164,727 91,682 42,948 30,097	295,671 17,214 9,260 2,962 4,992	97,441 25,636 15,029 7,569 3,038	643,545 10,450 6,622 870 2,958	45,513 1,675 1,216 384 (*)	829,286 42,441 34,870 4,825 (*)	144,847 6,224 5,441 218 (*)	38,426 6,255 4,734 955 (*)	287,700 1,871 2,899 433 (*)	135,954 2,883 1,983 521 (*)	2,432,633 102,881 72,119 10,632 (+)	347,688 20,066 12,479 140 (*)	92,714 12,577 8,060 2,058 (*)	870,862 3,849 2,978 1,456 (*)
Personal services. Coin-operated laundries and dry cleaning Other laundry, cleaning, and garment services. Beauty shops. Barber shops. Other personal services.	17,946 1,302 1,029 7,061 3,790 4,764	179,389 28,267 32,407 72,215 23,077 23,423	39,160 3,120 13,751 17,539 1,851 2,899	10,564 4,586 1,727 2,213 870 1,168	46,017 1,671 6,475 18,151 12,032 7,688	10,165 806 (*) 6,169 (*) 1,228	119,081 17,919 (*) 50,925 (*) 14,293	29,816 3,534 (*) 16,300 (*) 1,447	7,165 2,400 (*) 1,511 (*) 1,002	26,579 2,189 (*) 12,843 (*) 3,758	36,293 1,396 2,662 14,462 6,437 11,336	383,454 38,145 48,269 106,708 45,403 144,929	63,573 7,227 11,358 24,446 7,261 13,281	19,582 3,662 3,914 4,176 849 6,981	99,501 2,223 8,061 35,493 22,837 30,887
Business services. Services to buildings. Management and public relations. Other business services.	17,770 3,947 3,217 10,606	213,826 39,654 37,943 136,229	26,482 10,998 5,060 10,424	9,184 1,695 1,051 6,438	72,311 13,432 18,605 40,274	6,195 (*) 987 4,028	66,267 (*) 7,469 43,290	15,637 (*) 390 8,667	1,927 (*) 135 1,154	18,794 (*) 3,192 12,786	19,530 2,057 4,646 12,827	252,419 40,974 54,632 156,813	29,759 10,892 7,665 11,202	8,320 1,673 1,216 5,431	83,824 12,660 25,884 45,280
Automobile repair and services	6,624 6,302 2,865 3,437 322	225,138 206,184 95,584 110,600 18,954	46,329 41,246 13,267 27,979 5,083	6,325 5,622 2,491 3,131 703	37,880 36,738 18,404 18,334 1,142	5,940 5,209 2,878 2,331 731	133,913 109,028 66,903 42,125 24,885	22,805 17,185 9,258 7,927 5,620		19,065 20,392 11,578 8,814 -1,327	7,033 5,943 4,186 1,757 1,090	221,574 189,744 121,744 68,000 31,830	32,066 27,727 11,572 16,155 4,339	6,811 3,447 1,843 1,604 3,364	29,912 28,709 19,750 8,959 1,203
Repair services, except automobile	8,250 7,905 2,895 5,010	113,307 152,472 23,373 129,099	15,187 16,713 2,602 14,111	3,959 14,193 974 13,219	31,057 20,602 8,344 12,258	2,861 3,849 1,510 2,339	32,487 20,519 4,903 15,616	2,146 1,471 - 1,471	1,005 2,089 304 1,785	9,879 1,561 1,459 102	10,023	77,116 95,165 42,143 53,022	9,261 8,209 2,707 5,502	2,234 7,106 1,727 5,379	18,103 15,312 13,917 1,395
Medical and health services	14,676 4,879 9,797	558,315 285,801 272,514	91,448 37,721 53,727	15,320 7,902 7,418	273,715 158,899 114,816	5,267 2,250 3,017	262,039 145,123 116,916	37,650 20,476 17,174	3,121	145,163 86,197 58,966		728,809 351,516 377,293	93,919 38,320 55,599	22,847 9,713 13,134	372,080 206,095 165,985
Legal services. Educational services. Engineering and architectural services Accounting, auditing, and bookkeeping services. Certified public accountants.	3,349 4,242 2,359 6,052 1,238	143,962 47,397 59,727 53,452 27,783	17,584 7,193 11,806 5,999 3,634	3,743 2,495 3,592 1,694 974	78,517 11,816 20,709 30,991 15,307	2,366 2,522 788 2,921 (*)	75,711 21,770 25,563 27,634 (*)	8,967 7,947 5,967 5,922 (*)	1,856 621	40,692 4,373 8,192 10,954 (*)	5,507 4,909	294,932 29,728 97,147 88,832 38,634	34,390 4,546 34,476 14,754 7,852	5,531 1,880 1,838 2,207 939	155,741 7,010 24,345 42,684 15,935
Other accounting, auditing, and bookkeeping services	4,814 4,601	25,669 21,083	2,365 556	720 736	15,684 9,480	2,467 964	11,365 1,861	1,099 295		4,842 577		50,198 60,576	6,902 2,669	1,268 1,781	26,749 18,501
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,451	18,733	54	93	5,73

Business
Returns/197
972 • Prop
prietorships

			Indiana					Michigan					Missouri		
All industries	305,778	6,803,859	658,609	342,332	1,054,829	329,122	9,696,501	1,085,958	390,778	1,435,250	323,088	7,211,695	594,363	302,352	1,042,171
Agriculture, forestry, and fishing  Farms  Field crop.  Fruit, tree mut, and vegetable.  Horticultural specialty.  Livestock  Animal specialty.  Farms not allocable.	132,801 129,828 67,871 1,604 (*) 50,040 701 9,298	1,568,264 1,535,269 616,338 15,245 (*) 892,262 4,237 6,686	49,474 45,957 16,997 3,276  25,364 84 236	203,650 201,258 96,062 2,064 (*) 99,889 433 2,789	192,055 189,204 112;589 1,895 (*) 79,639 184 -5,178	82,560 75,954 28,681 8,153 (*) 28,675 2,397 7,440	947,806 829,024 193,346 95,257 (*) 486,025 10,833 19,333	67,572 47,897 7,785 14,077 (*) 18,334 1,237 1,605	150,953 141,915 41,753 12,742 (*) 77,962 2,366 5,212 3,547	62,346 42,340 4,404 10,229 (*) 36,784 -6,355 -4,749 9,141	151,020 148,470 40,067 760 (*) 93,485 2,146 11,574 (*)	1,809,985 1,765,163 432,100 5,246 (*) 1,289,195 6,562 21,331 (*)	68,287 57,682 18,645 436 (*) 34,438 211 1,905 (*)	181,028 178,304 58,024 1,329 (*) 112,487 1,159 4,815 (*)	231,105 218,801 104,589 -327 (*) 120,227 -2,703 -4,945 (*)
Landscape and horticultural services  Other agricultural services, forestry, and fishing	691 2,282	11,625 21,370	1,692 1,825	619 1,773	3,019 <b>-</b> 168	1,544 5,062	54,880 63,902	11,814 7,861	5,491	10,865	1,866	20,832	2,134	1,093	6,363
Mining	471	10,081	452	773	244	1,101	10,652	1,218	1,020	-588	601	11,498	1,487	504	1,281
Construction  General contractors and operative builders  Building contractors and operative builders  Other general contractors	22,302 4,071 3,736 (*)	646,628 304,428 262,127 (*)	127,400 54,752 42,310 (*)	17,883 6,292 3,133 (*)	114,374 30,815 24,685 (*)	26,465 5,078 4,752 (*)	810,112 346,613 329,451 (*)	150,936 56,786 52,951 (*)	24,100 8,933 6,330 (*)	128,368 33,543 32,758 (*)	21,093 3,746 3,322 424	627,074 298,276 255,688 42,588	123,542 63,162 54,181 8,981	14,441 6,353 3,963 2,390	103,565 29,504 24,682 4,822
Special trade contractors.  Plumbing, heating, and air conditioning.  Painting, paper hanging, and decorating.  Electrical work.  Masonry, stonework, and plastering.  Carpentering and flooring.  Contractors, not elsewhere classified.	16,773 2,887 2,294 (*) 1,743 5,170 3,862	304,866 66,094 37,516 (*) 44,401 49,551 78,121	63,865 9,379 13,942 (*) 13,867 7,111 15,302	10,589 2,154 1,022 (*) 450 942 5,198	77,344 11,694 10,427 (*) 10,275 20,903 17,979	20,701 2,471 2,165 (*) (*) 5,998 6,106	447,010 85,506 28,287 (*) (*) 80,877 138,029	93,188 13,723 6,185 (*) (*) 15,786 26,992	14,144 1,696 438 (*) (*) 1,708 8,506	92,133 13,144 10,825 (*) (*) 24,681 26,331	16,072 2,107 2,117 889 1,828 6,813 2,318	320,302 57,648 24,693 47,769 34,148 84,828 71,216	58,813 15,053 6,032 11,527 6,052 7,482 12,667	7,796 1,400 277 688 591 1,038 3,802	70,976 3,948 10,341 7,961 10,536 25,876 12,314
Contractors not allocable	1,458	37,334	8,783	1,002	6,215	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Manufacturing.  Lumber and wood products, except furniture.  Printing, publishing, and allied industries.  Machinery, except electrical.  Other manufacturing industries.	4,672 (*) (*) (*) (*) 2,931	132,464 (*) (*) (*) (*) 75,201	28,973 (*) (*) (*) 11,595	5,021 (*) (*) (*) (*)	18,272 (*) (*) (*) (*) 8,049	7,805 661 1,467 2,186 3,491	261,166 21,048 44,495 65,812 129,811	57,986 5,176 7,898 20,002 24,910	10,366 1,908 936 3,472 4,050	41,040 -22 5,163 18,169 17,730	4,668 968 1,449 (*) 1,752	127,739 14,865 37,631 (*) 69,215	26,483 373   8,244   (*) 17,522	4,384 578 1,255 (*) 1,424	17,342 3,204 6,927 (*) 5,812
Transportation, communication, electric, gas, and sanitary services	12,197 3,727 7,107 (*)	207,798 21,416 174,188 (*)	27,927 30 26,327 (*)	24,871 2,977 20,523 (*)	37,921 13,893 20,959 (*)	11,547 (*) 6,803 1,076	232,105 (*) 154,526 30,550	31,082 (*) 18,491 4,291	27,156 (*) 19,233 1,771	37,610 (*) 27,480 -110	12,770 (*) 11,131 690	266,253 (*) 241,734 17,600	29,844 (*) 26,604 2,298	23,233 (*) 20,821 1,573	35,602 (*) 30,090 2,929
services	(*)	(*)	(*)	(*)	(*)	1,672	33,640	6,056	5,148	8,601	-	-	-	33,832	238,266
Wholesale and retail trade Wholesale trade Machinery, equipment, and supplies Groceries and related products Farm product raw materials Other wholesale trade	52,817 6,178 583 510 93 4,992	2,947,407 635,259 82,254 93,527 137,751 321,727	235,908 28,735 6,401 4,041 1,710 16,583	40,794 7,107 1,061 1,394 767 3,885	209,673 45,092 3,705 4,142 1,226 36,019	84,137 14,166 2,191 1,413 (*) 10,552	5,343,709 1,011,798 179,032 280,370 (*) 539,082	452,258 61,170 15,267 10,559 (*) 34,905	79,461 16,994 1,920 2,631 (*) 12,307	388,605 129,051 15,871 14,625 (*) 98,217	55,133 8,864 1,558 611 269 6,426	3,245,459 880,359 154,050 142,083 207,737 376,489	209,840 31,009 10,036 5,255 3,067 12,651	8,843 1,519 1,387 924 5,013	75,774 14,863 6,834 4,003 50,074
Retail trade  Building materials and garden supplies  General merchandise stores	42,511 1,814 1,046	2,193,221 98,584 80,551	198,458 6,312 4,572	30,976 2,617 826	145,369 9,090 6,187	68,470 2,016 1,213	4,285,500 245,846 64,247	388,645 25,180 5,443	61,275 3,519 1,134	257,455 14,020 3,594	45,603 2,131 684	2,351,723 134,954 102,906	178,718 12,386 7,559	24,938 2,167 973	160,079 7,807 7,755
Food stores	3,464 2,583 881	368,765 315,324 53,441	19,895 18,262 1,633	3,991 3,419 572	10,837 7,173 3,664	7,494 5,341 2,153	942,639 810,586 132,053	50,593 39,158 11,435	8,783 7,145 1,638	39,721 29,166 10,555	4,162 2,613 1,549	397,631 310,796 86,835	29,335 20,051 9,284	3,643 2,411 1,232	16,041 8,850 7,191
Automotive dealers and service stations Motor vehicle dealers	5,975 1,233 4,032 710	769,124 211,120 523,060 34,944	51,979 10,671 39,522 1,786	5,864 786 4,782 296	30,349 6,998 22,058 1,293	12,755 1,166 9,608 1,981	1,415,498 211,302 998,913 205,283	101,978 13,143 75,234 13,601	12,111 853 8,487 2,771	64,181 7,504 43,902 12,775	10,339 2,697 6,916 726	983,967 286,156 608,259 89,552	60,259 11,049 43,356 5,854	6,235 1,508 4,170 557	49,098 13,383 31,245 4,470
Apparel and accessory stores. Furniture and home furnishings stores. Eating places. Drinking places. Drug stores and proprietary stores. Liquor stores. Used merchandise stores. Direct selling organizations. Other retail trade.	1,524 1,750 4,688 2,172 128 338 1,434 10,571 7,607	55,652 94,650 246,168 135,778 40,622 49,205 6,887 30,921 216,314	8,024 8,877 53,150 20,063 4,783 2,812 184 879 16,928	770 1,679 7,123 1,595 243 253 446 1,377 4,192	4,710 5,889 22,338 13,319 3,461 3,610 -1,345 9,523 27,401	2,804 2,863 5,477 4,965 761 799 2,122 15,579 9,622	158,050 222,360 376,158 288,536 148,409 100,674 10,081 80,242 232,760	12,476 22,679 87,342 43,978 13,521 4,030 124 1,008 20,293	1,567 2,909 9,940 11,041 1,397 643 73 1,124 7,034	19,972 21,950 21,948 27,287 12,973 6,084 -254 5,962 20,017	1,469 1,936 3,008 2,808 (*) 630 1,596 11,550 4,752 (*)	71,679 112,633 91,877 107,452 (*) 51,602 12,529 68,979 164,318 (*)	6,726 8,193 19,682 11,758 (*) 2,056 150 1,254 13,473 (*)	730 1,427 2,109 1,748 (*) 448 226 1,987 2,677 (*)	6,554 9,214 5,643 11,606 (*) 4,929 891 12,873 20,351
Wholesale and retail trade not allocable	4,128	118,927	8,715	2,711	19,212	1,501	46,411	2,443	1,192	2,099	(*)	(*)	(*)	(*)	\"/

(less loss) businesses | receipts

Footnote at end of table.

industry

businesses receipts

tion

Business Returns/1972 • Proprietorships

		[All fi	igures are e	stimates bas	ed on sample:	smoney amon	ints are in	thousands of	dollars]						
Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)
·		·	Indiana		1		1	Michigan	L			l	Missouri		-l
Finance, insurance, and real estate Finance	13,600	200,995	9,087	6,463	82,132	25,464	362,006	17,071	16,200	164,449	18,010	240,222	10,270	7,605	90,526
	355	3,545	54	88	-137	460	9,568	106	115	5,349	415	10,033	142	765	2,048
	3,837	104,799	7,087	1,263	46,461	6,571	135,134	6,523	3,284	70,321	5,969	104,127	5,386	1,449	49,354
Real Estate.  Operators and lessors of buildings.  Lessors, other than buildings.  Real estate agents, brokers, and managers.  Other real estate.	9,408 368 2,188 6,443 409	92,651 5,864 7,093 64,836 14,858	1,946 85 30 742 1,089	5,112 956 957 2,898 301	35,808 1,242 3,083 24,990 6,493	18,433 636 1,845 15,111 841	217,304 25,093 2,385 163,559 26,267	10,442 1,789 7,750 903	12,801 6,469 1,214 4,562 556	88,779 -2,851 -456 80,532 11,554	11,626 43 1,588 8,654 1,341	126,062 8,008 4,628 98,955 14,471	4,742 997 623 1,473 1,649	5,391 1,857 573 2,002 959	39,124 -1,595 -1,566 38,750 3,535
Services Hotels and other lodging places Tourist courts and motels Trailer parks and camps Other lodging places	64,934 1,899 872 (*) (*)	1,060,345 20,088 9,459 (*) (*)	177,397 4,847 967 (*) (*)	42,145 3,261 1,970 (*) (*)	393,292 -2,775 -716 (*) (*)	88,479 2,996 1,636 (*) (*)	1,683,277 72,546 47,068 (*) (*)	297,545 10,541 7,943 (*) (*)	78,383 9,028 5,367 (*) (*)	605,344 5,264 4,091 (*) (*)	59,310 1,880 1,125 (*)	879,987 49,139 35,615 (*) 6,599	124,598 5,314 4,020 (*) 959	37,053 5,919 4,098 (*) 436	322,445 8,241 5,812 (*) 1,550
Personal services  Coin-operated laundries and dry cleaning  Other laundry, cleaning, and garment	18,262	171,280	40,034	8,122	54,665	20,537	244,432	56,670	17,804	61,863	19,720	165,575	29,186	9,997	43,390
	538	7,933	1,454	761	567	1,096	36,847	6,287	5,940	3,244	1,669	15,852	952	2,807	634
services Beauty shops. Barber shops. Other personal services.	(*)	(*)	(*)	(*)	(*)	2,241	55,307	14,167	4,511	8,952	1,387	22,420	6,907	1,576	2,494
	9,700	63,714	13,986	·1,725	23,915	8,992	97,698	34,082	4,837	20,967	6,682	40,884	8,840	1,396	14,360
	3,610	37,380	10,678	1,370	16,458	3,414	24,025	339	628	17,230	3,458	25,297	6,019	833	11,792
	3,662	46,982	9,172	3,392	11,824	4,794	30,555	1,795	1,888	11,470	6,524	61,122	6,468	3,385	14,110
Business services. Services to buildings. Management and public relations. Other business services.	9,270	106,952	22,052	5,864	29,093	14,375	197,434	48,111	9,271	52,549	6,910	74,779	8,228	1,898	27,276
	(*)	(*)	(*)	(*)	(*)	3,259	16,079	1,995	927	8,685	1,752	3,181	809	64	974
	1,344	7,622	286	450	3,987	2,642	27,208	2,445	471	15,533	1,320	27,566	2,516	522	10,308
	7,074	83,111	14,274	4,883	21,676	8,474	154,147	43,671	7,873	28,331	3,838	44,032	4,903	1,312	15,994
Automobile repair and services	5,083	135,847	22,869	6,892	21,289	4,624	116,169	26,745	6,766	11,121	3,583	112,979	20, 354	2,156	19,722
	3,962	108,825	17,989	3,963	18,855	3,391	94,141	25,204	2,841	8,557	2,762	98,709	17, 364	1,287	17,256
	1,987	35,741	2,532	1,995	7,688	2,198	40,182	8,346	1,310	4,127	1,610	45,694	4,710	577	7,535
	1,975	73,084	15,457	1,968	11,167	(*)	(*)	(*)	(*)	(*)	1,152	53,015	12,654	710	9,721
	1,121	27,022	4,880	2,929	2,434	1,233	22,028	1,541	3,925	2,564	821	14,270	2,990	869	2,466
Repair services, except automobile.  Amusement and recreation services, including motion pictures.  Producers, orchestras, and entertainers.  Other amusement and recreation services.	5,802 5,399 1,822 3,577	58,722 64,553 11,892	1,786 8,422 3,640 4,782	1,453 4,115 482	16,176 10,729 2,278	8,373 8,450 2,704	93,889 27,251	10,458 12,681 5,864	4,307 9,720 1,195	30,366 7,363 11,194	3,972 3,955 1,441	28,836 53,617 16,051	3,145 11,799 6,500	986 6,339 213	8,826 -306 4,488
Medical and health services	8,133 2,960 5,173	52,661 370,392 189,792 180,600	53,649 24,497 29,152	3,633 8,524 3,832 4,692	8,451 202,474 117,358 85,116	5,746 15,064 4,808 10,256	66,638 630,748 264,899 365,849	6,817 94,528 41,089 53,439	8,525 16,510 6,455 10,055	-3,831 326,126 148,033 178,093	2,514 6,448 2,194 4,254	37,566 261,524 135,742 125,782	5,299 31,947 18,748 13,199	6,126 6,400 2,785 3,615	-4,794 143,636 81,616 62,020
Legal services	2,951	71,486	12,917	1,548	37,813	4,339	124,228	15,668	2,298	71,590	3,362	76,055	5,708	1,364	44,490
	2,177	10,494	2,551	586	3,942	2,388	14,592	3,185	867	3,682	3,079	7,404	868	463	3,929
	1,409	19,595	4,983	498	7,302	2,067	39,264	8,391	540	14,485	908	13,309	993	426	6,574
Accounting, auditing, and bookkeeping services.  Certified public accountants  Other accounting, auditing, and bookkeeping	2,040	18,503	2,696	1,023	9,458	3,139	32,481	9,021	720	14,225	2,075	25,780	6,214	942	11,635
	(*)	(*)	(*)	(*)	(*)	374	11,698	2,974	157	6,024	(*)	(*)	(*)	(*)	(*)
services	1,880	13,179	1,809	917	6,140	2,765	20,783	6,047	563	8,201	1,597	12,503	1,918	534	6,760
	2,509	12,433	591	259	3,126	2,127	15,549	1,546	552	6,710	3,418	10,990	842	163	5,032
Nature of business not allocable	1,984	29,877	1,991	732	6,866	1,564	45,668	10,290	3,139	8,076	(*)	(*)	(*)	(*)	(*)

Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)
			New Jersey					New York		•			Ohio		
All industries	207,335	6,451,088	716,594	183,802	1,258,984	553,568	16,128,580	1,586,493	494,285	2,983,279	459,704	11,138,013	1,125,467	454,161	1,901,426
Agriculture, forestry, and fishingFarms	14,822 9,614	273,101 186,243	45,183 31,363	23,973 18,375	15,150 -2,557	55,128 46,359	1,089,329 944,609	117,307 87,958	156,830 146,209	47,060 17,376	134,626 129,199	1,462,757 1,368,683	73,379 59,563	192,979 185,518	165,732 147,606
Field crop. Fruit, tree rut, and vegetable. Horticultural specialty. Livestock. Animal specialty.	1,233 2,922 (*) 3,416 (*)	5,196 65,954 (*) 103,873 (*)	663 17,827 (*) 11,138 (*)	2,567 3,692 (*) 10,916 (*)	4,886 7,100 (*) -5,080 (*)	5,387 5,234 (*) 28,923 1,390	59,534 87,545 (*) 770,305 9,237	4,323 15,588 (*) 63,300 905	9,756 9,361 (*) 122,571 1,822	-11,737 6,110 (*) 28,857 -972	55,937 3,749 1,305 56,417 2,207	429,650 53,089 23,921 844,356 9,987	14,306 11,326 2,331 30,168 1,210	72,155 7,382 1,696 98,962 2,394	68,674 3,207 4,980 80,764 4,753
Farms not allocable	1,542 3,131	1,832 40,855	262 6,745	487 2,302	-877 15,853	4,993 4,047	3,191 77,693	433 19,741	2,456 6,757	-6,372 16,349	9,584 1,699	7,680 23,620	222 4,411	2,929 1,578	-5,266 8,152
Landscape and horticultural services Other agricultural services, forestry, and fishing	2,077	46,003	7,075	2,302 3,296	1,854	4,722	67,027	9,608	3,864	13,335	3,728	70,454	9,405	5,883	9,974
Mining	306	3,010		154	464	2,373	45,028	2,034	3,187	-7,950	1,381	41,156	6,196	4,077	4,979
Construction.  General contractors and operative builders.  Building contractors and operative builders.  Other general contractors.	23,115 4,554 4,163 391	787,426 281,241 254,804 26,437	122,693 35,747 31,950 3,797	19,697 4,586 3,169 1,417	163,725 28,934 25,717 3,217	39,655 7,646 6,513 1,133	983,078 342,296 322,308 19,988	169,289 55,575 50,320 5,255	26,039 9,988 8,941 1,047	197,460 38,319 35,459 2,860	42,125 7,538 6,747 791	1,231,457 573,201 553,699 19,502	227,835 94,954 92,581 2,373	30,520 11,459 9,823 1,636	211,548 51,760 46,385 5,375
Special trade contractors.  Plumbing, heating, and air conditioning. Painting, paper hanging, and decorating. Electrical work.  Masonry, storework, and plastering. Carpentering and flooring. Contractors, not elsewhere classified.	17,802 2,757 4,772 1,287 2,077 3,386 3,523	482,706 100,058 55,597 52,780 65,817 83,333 125,121	84,090 14,329 6,713 9,863 14,556 14,852 23,777	13,139 2,415 1,062 1,167 1,592 934 5,969	127, 289 23,472 23,729 13,420 15,342 21,566 29,760	31,787 3,250 7,670 2,838 3,186 10,085 4,758	639,864 156,212 68,974 87,100 60,069 124,306 143,203	113,714 28,117 10,238 20,563 12,506 13,650 28,640	16,036 2,203 1,405 2,180 1,934 3,912 4,402	158,401 22,812 28,886 11,867 20,544 44,142 30,150	32,627 3,888 5,012 2,889 3,812 8,378 8,648	628,961 133,463 47,390 85,324 88,895 93,694 180,175	127,769 22,734 9,722 22,254 23,808 14,434 34,817	18,582 3,001 1,517 1,550 1,944 2,117 8,453	155,238 27,785 17,144 12,280 22,942 40,038 35,049
Contractors not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	1,960	29,295	5,112	479	4,550
Manufacturing  Lumber and wood products, except furniture Printing, publishing, and allied industries  Machinery, except electrical  Other manufacturing industries	4,471 (*) 889 (*) 3,062	277,762 (*) 50,888 (*) 199,919	68,182 12,198 (*) 48,795	7,738 (*) 1,378 (*) 5,425	28,524 (*) 4,552 (*) 18,702	14,785 1,108 3,168 1,131 9,378	628,912 36,256 95,993 29,346 467,317	134,431 7,721 16,962 4,886 104,862	13,560 1,473 2,604 1,395 8,088	81,919 5,285 15,920 10,738 49,976	7,372 (*) 2,216 1,213 3,217	272,141 (*) 51,849 60,465 132,713	49,815 (*) 10,924 6,242 29,130	11,660 (*) 1,972 3,647 5,011	47,254 (*) 9,317 15,172 17,526
Transportation, communication, electric, gas, and sanitary services.  Local and interurban passenher transit	10,130 1,551 6,311 950 1,318	222,325 16,563 130,730 43,322 31,710	27,506 2,193 16,752 3,090 5,471	15,989 685 12,779 820	49,185 3,144 31,126 7,434 7,481	23,087 8,034 10,268 1,070	475,364 72,797 289,470 49,966	70,268 3,714 41,395 10,431	36,090 6,825 21,112 3,229	98,471 29,251 49,628 4,668	21,428 (*) 17,843 486 2,208	450,067' (*) 374,404 20,813	46,050 (*) 35,145 723	53,929 (*) 49,890 280	68;906 (*) 58,945 555 7,563
Wholesale and retail trade.  Wholesale trade.  Machinery, equipment, and supplies.  Groceries and related products.  Farm product raw materials.  Other wholesale trade.	53,686 6,785 896 712 (*) 4,896	3,001,340 459,314 66,402 97,915 (*) 290,412	229,955 22,624 3,452 2,658 (*) 16,506	41,640 5,536 837 870 (*) 3,806	278,627 70,006 12,396 5,447 (*) 51,785	138,856 31,732 796 6,387 356 24,193	8,027,055 2,846,446 108,944 1,453,143 40,771 1,243,588	515,500 142,944 5,002 79,384 1,048 57,510	90,415 18,426 837 7,113 173 10,303	633,369 233,914 6,980 62,863 2,352 161,719	97,040 12,952 1,707 1,362 679 9,204	5,225,232 971,258 162,138 196,807 120,909 491,404	409,521 42,851 7,980 9,707 1,102 24,062	68,242 14,172 1,841 2,294 1,301 8,736	410,364 97,439 9,147 10,917 2,257 75,118
Retail trade.  Building materials and garden supplies  General merchandise stores	44,782 1,564 (*)	2,461,618 75,789 (*)	194,972 6,359 -	34,950 1,149 (*)	195,917 9,632 (*)	105,429 4,446 1,115	5,152,523 245,162 64,745	371,475 17,085 4,554	71,156 7,230 853	394,086 17,543 7,656	82,870 3,813 725	4,241,148 230,115 43,841	366,337 22,163 3,124	53,997 2,782 472	310,574 24,827 3,460
Food stores	7,446 3,827 3,619	473,124 268,835 204,289	24,547 10,369 14,178	6,445 3,103 3,342	42,832 20,839 21,993	15,513 8,715 6,798	985,947 643,671 342,276	40,518 24,114 16,404	10,052 5,381 4,671	74,550 39,172 35,378	8,300 5,760 2,540	939,756 737,113 202,643	62,625 35,603 27,022	8,265 5,535 2,730	49,170 35,585 13,585
Automotive dealers and service stations Motor vehicle dealers	5,821 269 5,180 (*)	732,244 70,808 626,522 (*)	47,830 2,963 43,821 (*)	4,330 181 3,815 (*)	34,049 3,133 29,442 (*)	12,460 835 10,005 1,620	1,449,222 238,392 1,127,721 83,109	90,723 11,133 74,696 4,894	10,457 881 8,030 1,546	56,714 8,782 44,359 3,573	10,936 1,151 8,471 1,314	1,414,012 213,452 1,076,587 123,973	101,770 10,098 81,746 9,926	9,171 890 6,542 1,739	74,405 7,953 61,723 4,729
Apparel and accessory stores.  Furniture and home furnishings stores.  Eating places.  Drinking places.  Drug stores and proprietary stores.  Liquor stores.  Used merchandise stores.  Direct selling organizations.  Other retail trade.	2,728 1,085 7,560 2,014 (*) 576 2,056 5,440 7,884	153,290 69,999 297,374 107,643 (*) 80,686 9,938 49,995 373,824	11,924 7,068 50,044 8,274 (*) 4,225 213 2,104 29,598	1,670 959 9,526 2,035 (*) 1,045 86 327 6,898	13,205 5,587 35,680 13,864 (*) 6,598 -2,079 3,439 30,180	6,579 5,993 12,332 3,327 1,572 2,844 4,451 13,650 21,147	278,158 198,693 549,199 94,783 156,175 335,239 29,523 85,889 679,788	24,443 14,205 89,620 10,467 14,237 15,680 248 2,324 47,371	2,663 3,475 16,395 3,127 999 1,506 1,147 2,059	35,287 21,300 56,318 9,157 15,763 16,715 2,457 11,035 69,591	1,835 4,192 8,789 4,522 836 698 3,946 23,305 10,973	82,499 234,167 460,820 188,879 146,377 777,478 49,580 103,559 270,065	9,265 21,136 83,571 24,440 14,387 2,348 1,637 2,221 17,650	953 2,107 14,791 5,241 808 490 1,395 1,121 6,401	7,158 18,898 47,299 20,575 10,958 6,182 4,310 13,853 29,479
Wholesale and retail trade not allocable	2,119	80,408	12,359	1,154	12,704	1,695	28,086	1,081	833	5,369	1,218	12,826	3333	73	2,351

Business Returns/1972 • Proprietorships

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

		[AL.	l figures are	e estimates	based on sam	lesmoney a	mounts are i	n thousands	of dollars	<del></del>			·		····
Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)
			New Jersey		· · · · · · · · · · · · · · · · · · ·			New York		<del></del>			Ohio	L	
Finance, insurance, and real estate Finance Insurance agents, brokers, and service	16,195 1,057 5,096	316,639 25,974 114,132	14,863 85 4,917	9,566 37 2,619	102,646 2,968 41,854	36,246 2,129 13,370	578,439 58,221 227,964	42,459 2,710 24,482	19,027 697 4,324	216,958 24,308 97,173	37,920 1,465 10,972	528,247 15,011 216,283	27,697 374 17,289	18,562 296 4,005	5,663
Real estate.  Operators and lessors of buildings.  Lessors, other than buildings.  Real estate agents, brokers, and managers.  Other real estate.	10,042 349 985 7,943 765	176,533 16,934 4,120 121,691 33,788	9,861 1,855 8 5,361 2,637	6,910 2,775 306 3,162 667	57,824 -1,220 874 49,277 8,893	20,747 1,609 1,041 15,564 2,533	292,254 41,959 1,904 205,100 43,291	15,267 1,762 51 9,899 3,555	14,006 5,317 819 6,877 993	95,477 -3,412 -803 80,777 18,915	25,483 721 3,990 19,581 1,191	296,953 23,922 11,326 225,032 36,673	10,034 1,766 267 3,577 4,424	14,261 4,441 3,361 5,651 808	109,948 2,541 -835 100,320
Services. Hotels and other lodging places. Tourist courts and motels. Trailer parks and camps. Other lodging places.	83,689 1,990 454 (*) 1,504	1,556,419 22,299 10,615 (*) 7,758	205,857 2,893 1,732 (*) 842	64,647 3,134 1,117 (*) 1,828	617,403 -511 341 (*) -1,650	241,024 5,814 2,477 (*) 2,266	4,262,238 115,197 74,666 (*) 32,875	532,771 12,574 9,240 (*) 2,909	148,022 19,910 15,165 (*) 2,628	1,707,728 . 4,379 7,585 (*) -1,981	115,189 2,446 1,172 (*)	1,907,095 50,219 27,115 (*) 13,675	282,359 4,049 1,637 (~)	73,229 6,943 3,622 (+) 1,648	8,584 6,600 (*)
Personal services.  Coin-operated laundries and dry cleaning Other laundry, cleaning, and garment services. Beauty shops Barber shops Other personal services	15,268 1,333 2,681 4,174 2,681 4,399	234,027 26,324 60,132 53,831 23,430 70,310	35,895 1,878 10,277 13,773 4,924 5,043	14,493 3,794 2,160 2,798 367 5,374	56,706 2,645 12,215 14,479 9,841 17,526	37,576 1,102 7,383 10,288 7,971 10,832	361,850 26,153 92,420 76,802 37,288 129,187	38,773 1,454 10,573 15,906 675 10,165	18,300 3,905 3,263 3,718 939 6,475	109,500 4,565 21,834 24,221 23,000 35,880	23,395 851 1,692 10,398 5,463 4,991	286,734 10,575 56,035 92,563 45,931 81,630	61,617 948 13,762 31,379 5,206 10,322	13,647 1,117 4,409 2,296 1,103 4,722	80,642 1,572 10,798 23,535 21,504
Business services Services to buildings Management and public relations Other busin=ss services	17,263 1,759 4,579 10,925	225,325 29,364 54,710 141,251	26,165 4,151 4,541 17,473	6,630 1,386 1,479 3,765	60,436 6,466 22,638 31,332	44,561 4,656 12,047 27,858	447,245 47,205 123,751 276,289	34,279 12,201 7,015 15,063	12,163 1,937 2,945 7,281	150,854 16,870 48,844 85,140	17,855 3,107 4,719 10,029	182,595 33,345 44,002 105,248	28,255 6,963 2,488 18,804	8,977 3,882 934 4,161	60,710 6,079 22,834 31,797
Automobile repair and services	3,728 2,411 (*) (*) (*)	76,933 59,057 (*) (*) (*)	13,417 11,829 (*) (*) (*)	4,512 2,393 (*) (*) (*)	15,489 12,469 (*) (*) (*)	8,178 5,811 3,904 1,907 1,907	165,220 136,022 100,559 35,463 29,198	17,344 14,262 9,407 4,855 3,082	6,714 4,631 3,429 1,202 2,083	22,748 16,411 12,473 3,938 6,337	7,819 5,693 3,249 2,444 2,126	171,823 147,730 58,753 88,977 24,093	35,188 31,413 7,822 23,591 3,775	7,411 3,802 1,244 2,558 3,609	25,153 22,298 11,307 10,991 2,855
Repair services, except automobile Amusement and recreation services, including	2,826	27,174	1,771	1,029	9,626	12,398	126,656	9,982	4,075	34,775	8,924	120,833	16,939	2,478	28,855
motion pictures Producers, orchestras, and entertainers Other amusement and recreation services	4,764 1,922 2,842	64,256 19,181 45,075	15,747 6,633 9,114	7,004 815 6,189	1,550 4,217 <b>-</b> 2,667	16,982 6,973 10,009	226,033 78,957 147,076	20,351 3,926 16,425	17,331 1,589 15,742	19,379 25,603 <b>-</b> 6,224	10,187 3,300 6,887	92,536 11,868 80,668	13,987 1,144 12.843	9,593 885 8,708	2,645 5,430 -2,785
Medical and health services	15,642 6,432 9,210	569,511 315,923 253,588	61,829 30,185 31,644	17,493 10,141 7,352	312,410 187,525 124,885	46,887 21,692 25,195	1,712,624 903,353 809,271	244,429 87,937 156,492	45,897 23,910 21,987	862,878 530,877 332,001	19,755 7,832 11,923	671,380 353,884 317,496	83,166 39,809 43,357	14,919 7,650 7,269	387,316 225,415 161,901
Legal services	6,804 2,504 3,252	182,799 14,879 53,965	26,124 985 11,733	4,632 911 1,536	97,027 5,597 18,743	21,288 7,432 6,138	597,093 38,280 165,954	82,043 7,787 38,650	9,486 2,412 3,518	299,722 9,573 55,911	6,686 5,254 3,356	173,536 22,155 54,614	17,410 2,265 5,808	3,015 1,302 1,569	106,668 7,745 26,902
Accounting, auditing, and bookkeeping services  Certified public accountants  Other accounting, auditing, and bookkeeping	5,213 1,480	64,998 33,992	9,076 5,683	2,164 1,213	33,114 17,795	12,854 4,171	150,327 76,156	20,745	3,756 2,025	78,904 41,778	5,139 1,128	64,446 25,562	13,059 6,679	2,672 915	32,546 10,907
services	3,733 4,435	31,006 20,253	3,393 222	951 1,109	15,319 7,216	8,683 20,916	74,171 155,759	9,860 5,814	1,731 4,460	37,126 59,105	4,011 4,373	38,884 16,224	6,380 616	1,757 703	21,639 6,890
Wature of business not allocable	921	13,066	2,355	398	3,260	2,414	39,137	2,434	1,115	8,264	2,623	19,861	2.615	963	5,913

Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number or businesses	receipts	Payroll	tion	(less loss)	businesses	receipts	reyroll	tion	(less loss)
		L	Pennsylvania					Tennessee					Texas		
All industries	410,504	14,524,305	1,552,082	519,385	2,032,848	240,016	5,691,119	550,965	220,186	659,527	757,144	22,504,721	2,301,975	932,216	2,230,248
Agriculture, forestry, and fishing	67,834 63,925 10,535 4,998	1,031,881 956,716 49,257 65,232	92,127 76,134 2,441 13,128	136,434 132,460 7,859 7,652	56,913 38,017 -7,631 1,549	107,311 104,847 41,364 1,136	648,592 625,337 199,495 3,574	43,144 40,212 14,568 676 (*)	99,691 98,400 33,588 1,540	-971 -3,458 12,542 -919 (*)	260,138 249,305 61,799 4,948 598	5,237,051 5,011,275 1,380,302 71,261 10,813	320,653 286,807 107,141 10,079 2,832	415,561 397,664 166,523 6,889 780	199,567 169,940 281,810 10,526 -35
Horticultural specialty. Livestock. Animal specialty. Farms not allocable.	798 39,977 1,465 6,102	41,165 783,808 7,929 9,325	8,420 49,551 2,157 437	1,516 111,116 2,246 2,071 1,829	10,977 40,587 -5,370 -2,095 8,315	(*) 50,919 1,207 9,684 (*)	382,594 8,921 2,950 (*)	18,303 236 722 (*)	57,727 829 3,618 (*)	-7,541 -590 -9,415 (*)	151,380 5,876 24,704 1,927	3,430,758 21,783 96,358 26,297	159,951 1,900 4,904 3,906	202,861 4,787 15,824 2,588	-90,663 -9,869 -21,829 6,073
Landscape and horticultural services Other agricultural services, forestry, and fishing	1,080 2,879	31,046 44,119	9,211 6,782	2,145	10,581	1,830	21,064	2,515	. 982	1,964	8,906	199,479	29,940	15,309	23,554
Mining	1,342	53,061	9,502	7,282	-574	594	16,117	1,127	2,142	-1,143	13,792	655,908	46,243	53,906	-7,062
Construction  General contractors and operative builders  Building contractors and operative builders  Other general contractors	42,483 6,909 6,678 231	1,419,166 442,684 416,077 26,607	267,886 61,817 56,461 5,356	49,227 7,739 6,609 1,130	231,376 49,793 46,319 3,474	23,018 3,909 3,573 (*)	711,311 338,669 327,374 (*)	123,638 34,110 32,380 (*)	24,438 10,312 8,098 (*)	92,025 22,909 22,125 (*)	65,818 10,234 8,733 1,501	2,405,759 916,903 792,835 124,068 1,326,459	526,183 141,769 113,548 28,221 341,597	62,271 16,205 8,205 8,000 39,676	310,846 67,328 57,890 9,438 221,692
Special trade contractors.  Plumbing, heating, gnd air conditioning. Painting, paper hanging, and decorating. Electrical work.  Masonry, stonework, and plastering. Carpentering and flooring. Contractors, not elsewhere classified.	32,862 3,965 5,637 3,636 3,913 8,574 7,137	914,278 190,451 68,480 133,894 87,637 140,343 293,473	192,572 40,330 14,074 35,298 20,839 17,123 64,908	38,172 4,561 1,987 2,953 2,570 3,035 23,066	168,129 25,465 22,075 21,127 16,667 36,263 46,532	16,772 1,769 (*) 881 2,624 6,208 3,936	327,057 64,672 (*) 44,901 52,922 67,416 92,329	74,049 14,424 (*) 10,125 17,789 18,204 13,393	13,775 1,080 (*) 476 1,545 807 9,701	63,223 9,807 (*) 3,032 10,162 24,408 13,344	48,218 6,477 9,182 3,344 5,006 13,574 10,635	343,518 122,240 196,888 168,193 170,420 325,200	64,390 42,878 51,971 65,712 38,058 78,588	6,982 2,898 4,197 2,781 4,771 18,047	42,026 30,276 28,643 25,325 49,604 45,818
Contractors not allocable	2,712	62,204	13,497	3,316	13,454	2,337	45,585	15,479	351	5,893	7,366	ł	42,817	6,390	21,826
Manufacturing Lumber and wood products, except firmiture Printing, publishing, and allied industries Machinery, except electrical. Other manufacturing industries	9,321 1,485 1,215 883 5,738	456,902 57,372 50,803 46,431 302,296	124,519 13,551 13,516 15,448 82,004	18,499 4,699 2,128 1,830 9,842	49,615 4,775 9,345 7,641 27,854	3,793 2,179 (*) (*) 1,071	140,177 65,598 (*) (*) 64,307	25,972 16,205 (*) - 7,803	6,478 4,135 (*) (*) 1,874	16,461 8,843 (*) (*) (*) 4,402	9,880 1,703 1,900 1,442 4,835	87,029 59,392 52,848		20,560 4,569 3,758 3,985 8,248	52,029 8,853 10,973 6,493 25,710
Transportation, communication, electric, gas, and sanitary services. Local and interurban passenger trassit. Trucking and warehousing. Other transportation.	17,801 1,773 13,364 626	481,270 32,413 382,100 24,920	82,250 8,823 62,895 3,381	60,231 4,301 49,892 809	79,030 6,089 59,992 4,572	5,562 (*) 3,996 (*)	101,774 (*) 79,520 (*)	10,698 (*) 7,396 (*)	19,041 (*) 15,150 (*)	6,891 (*) 5,487 (*)	21,562 (*) 18,156 1,365	(*) 346,987 55,988	49,918 - 42,555 4,954	49,988 (*) 41,827 6,746	28,860 (*) 26,854 -3,459
Communication, electric; gas, and sanitary services	2,038	41,837	7,151	5,229	8,377	(*)	(*)	·(*)	(*)	(*)	1,053		2,409	1,181	2,252
Wholesale and retail trade.  Wholesale trade.  Machinery, equipment, and supplies.  Groceries and related products.  Farm product raw materials.  Other wholesale trade.	928	8,169,900 2,227,378 682,810 455,567 118,349 970,652		117,381 26,540 5,586 4,582 1,478 14,894	588,607 172,343 35,951 23,648 3,607 109,137	40,426 4,247 538 739 320 2,650	3,078,503 745,230 68,710 127,261 179,338 369,921	213,562 29,368 3,656 6,977 1,203 17,532	30,913 6,249 727 1,506 255 3,761	193,133 43,495 6,308 6,403 1,520 29,264	159,551 22,087 2,869 1,752 2,092 15,374	2,882,467 300,218 254,212 564,699 1,763,338	9,696 105,711	129,513 36,611 4,538 3,652 2,591 25,830 90,830	533,701 170,550 23,341 13,782 10,517 122,910
Retail trade Building materials and garden supplies General merchandise stores	96,515 4,559	269,663	481,365 25,145 9,110	.90,841 5,006 1,547	415,663 15,525 7,177	33,840 967 414	2,252,946 113,071 49,063	180,185 8,359 4,482		141,534 8,368 3,246	134,958 3,338 2,675	379,231 185,222		5,724 2,240 12,441	25,755 13,423 51,932
Food stores	0,099	942,808		14,436 10,220 4,216	38,755	5,753	536,949 519,377 (*)	32,538 29,194 (*)		22,008	12,299 8,652 3,647	1,113,981	69,704 22,256	9,984 2,457	39,392 12,540 90,165
Automotive dealers and service smations Motor vehicle dealers	14,227 2,794 9,350	1,102,502	35,142 82,564	16,050 3,157 9,811 3,082	16,298 52,202 14,905	725 4,494 698	177,048 459,623 84,254	47,474 5,705 34,782 6,987	1,171	8,176	25,911 6,347 16,379 3,185	821,122 1,196,157 321,309	24,910 105,731 24,961	21,430 3,013 14,344 4,073 3,098	19,648 51,506 19,011 22,442
Apparel and accessory stores. Furniture and home furnishings stores. Eating places. Drinking places. Drug stores and proprietary stores. Liquor stores. Used merchandise stores. Direct selling organizations. Other retail trade.	9,100 6,009 1,764 937 4,178	486,182 421,889 244,576 226,293 74,433 45,613 114,062	42,138 73,236 25,265 24,725 2,706 3,743 1,480	3,048 10,140 14,562 8,040 2,381 552 477 2,108	39,245 44,028 38,693 17,973 1,781 4,435 18,300	2,425 3,928 (*) 676 339 50 7 4,670	163,817 176,482 (*) 72,000 71,670 24,841 19,153	(*) 5,874 3,258 1,485	1,188 3,799 (*) 1,398 280 378	12,611 13,587 (*) 10,049 4,583 2,660 1,603	5,904 12,216 8,325 2,177 2,327 3,679 34,579	361,056 470,700 5 163,008 2 202,847 7 214,559 9 81,462 9 111,316	37,094 101,722 13,966 7 23,301 7,032 7,979 2 7,979	5,989 13,937 4,332 2,453 1,954 941 2,207 14,084	29,878 28,866 10,913 19,131 8,520 4,065 5,837 35,172
Wholesale and retail trade not all cable	1	1			601	2,339	80,327	4,009	923	8,104	2,500	6 196,752	19,455	2,072	17,552

Business Returns/1972 • Proprietorships

±			All ligures	are estimate	es based on s	amplesmone	y amounts ar	e in thousan	ds of dollar	's j					
Industry	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payrol1	Deprecia- tion	Net profit (less loss)	Number of businesses	Business receipts	Payroll	Deprecia- tion	Net profit (less loss)
			Pennsylvania	9				Tennessee					Texas		
Finance, insurance, and real estate Finance	19,723	532,344	31,497	19,766	165,434	10,971	215,265	6,806	5,665	67,931	51,734	809,364	59,448	48,206	221,399
	1,141	40,055	440	387	8,854	103	29,132	221	67	1,603	2,193	73,346	6,968	2,230	17,736
	8,560	264,260	18,888	4,350	86,895	3,102	49,598	3,319	599	24,104	17,166	284,911	28,074	7,757	109,940
Real estate Operators and lessors of buildings Lessors, other than buildings Real estate agents, brokers, and managers Other real estate.	10,022	228,029	12,169	15,029	69,685	7,766	136,535	3,266	4,999	42,224	32,375	451,107	24,406	38,219	93,723
	669	45,410	3,226	7,838	-1,496	79	4,912	291	806	1,346	3,564	86,038	5,865	22,817	-16,536
	895	758	47	428	-632	2,453	6,119	414	1,554	1,157	5,470	5,433	140	2,640	-3,844
	6,443	131,945	6,098	5,396	58,782	4,554	99,362	1,961	2,184	31,843	20,549	275,560	9,396	9,877	101,688
	2,015	49,916	2,798	1,367	13,031	680	26,142	600	455	7,878	2,792	84,076	9,005	2,885	12,415
Services Hotels and other lodging places Tourist courts and motels Trailer parks and camps Other lodging places	133,823 3,510 1,257 1,393 860	2,358,167 107,050 64,891 14,646 27,513	334,604 17,489 12,287 555 4,647	108,857 13,606 7,994 3,928 1,684	859,814 1,116 1,564 -3,108 2,660	46,989 1,329 480 (*) (*)	761,041 17,296 9,444 (*) (*)	122,901 1,991 1,681 (*)	30,331 1,877 1,103 (*) (*)	285,015 1,845 -160 (*) (*)	173,000 5,842 3,862 1,644 336	2,777,652 183,809 148,533 23,782 11,494	468,205 33,628 28,370 2,495 2,763	152,023 31,663 25,148 5,443 1,072	889,892 1,083 4,887 -4,874 1,070
Personal services	32,442	427,292	76,817	26,487	116,107	15,039	148,467	38,019	8,420	39,450	39,750	370,895	93,461	24,537	75,234
	1,577	35,487	5,074	4,819	4,374	(*)	(*)	(*)	(*)	(*)	2,640	33,161	4,262	5,833	4,832
services. Beauty shops. Barber shops. Other personal services.	3,264	93,726	28,288	8,137	17,309	1,881	38,472	12,918	3,050	7,565	2,211	60,137	15,062	3,446	8,069
	12,784	97,827	22,573	4,005	31,475	6,175	48,650	15,636	1,235	13,714	15,263	150,746	60,105	6,640	26,691
	6,241	47,449	9,680	1,021	22,530	4,163	22,632	2,742	784	10,257	7,948	41,515	7,440	1,362	18,356
	8,576	152,803	11,202	8,505	40,419	2,579	36,505	6,687	2,836	7,684	11,688	85,336	6,592	7,256	17,286
Business services. Services to buildings. Management and public relations. Other business services.	18,508	205,755	38,336	10,377	66,231	5,824	60,164	6,204	2,272	19,602	29,138	326,955	59,898	20,379	79,682
	2,220	37,736	13,990	1,513	9,245	(*)	(*)	(*)	(*)	(*)	4,070	49,925	21,851	1,811	11,136
	5,431	42,053	572	803	26,575	865	8,155	249	173	5,056	4,084	49,999	7,740	2,148	16,770
	10,857	125,966	23,774	8,061	30,411	4,320	45,640	5,560	1,603	12,823	20,984	227,031	30,307	16,420	51,776
Automobile repair and services	10,687	274,791	37,465	9,358	41,611	2,870	64,693	6,797	3,510	10,564	13,307	304,645	47,488	14,016	44,581
	9,448	253,137	35,815	5,454	39,313	2,263	53,141	5,491	1,128	8,254	10,572	263,462	43,211	5,253	37,660
	6,007	159,481	21,597	3,193	21,092	1,563	24,580	1,894	733	2,887	7,658	171,189	25,513	3,795	25,658
	3,441	93,656	14,218	2,261	18,221	(*)	(*)	(*)	(*)	(*)	2,914	92,273	17,698	1,458	12,002
	1,239	21,654	1,650	3,904	2,298	607	11,552	1,306	2,382	2,310	2,735	41,183	4,277	8,763	6,921
Repair services, except automobile	11,131	139,192	22,487	5,043	30,352	3,379	54,867	9,634	1,346	8,248	15,853	186,077	26,546	10,708	36,453
motion pictures  Producers, orchestras, and entertainers  Other amusement and recreation services	7,002	79,831	8,479	11,103	1,281	3,407	56,713	4,669	3,482	16,536	10,355	77,579	6,952	9,087	-1,854
	2,452	20,951	2,632	832	4,115	1,200	30,577	2,973	1,249	12,882	4,479	15,447	329	1,627	3,901
	4,550	58,880	5,847	10,271	-2,834	2,207	26,136	1,696	2,233	3,654	5,876	62,132	6,623	7,460	-5,755
Medical and health services	24,696	776,330	87,088	23,846	428,002	6,803	232,751	36,445	6,028	124,763	20,042	849,961	122,547	24,057	442,497
	9,325	417,790	43,415	12,636	256,011	1,938	113,771	15,640	2,892	67,899	8,103	508,423	61,941	12,483	294,831
	15,371	358,540	43,673	11,210	171,991	4,865	118,980	20,805	3,136	56,864	11,939	341,538	60,606	11,574	147,666
Legal services Educational services Engineering and architectural services	5,165	169,821	15,336	3,222	106,182	2,994	60,014	4,716	1,466	36,104	6,871	181,220	17,119	5,199	102,023
	4,807	26,881	6,402	1,107	6,300	1,629	14,487	4,388	574	4,411	10,358	80,284	24,272	4,565	19,902
	3,077	64,880	15,926	939	25,433	579	23,316	5,226	457	8,923	5,792	107,744	22,471	3,137	43,593
Accounting, auditing, and bookkeeping services.  Certified public accountants  Other accounting, auditing, and bookkeeping	7,001	51,290	8,537	2,764	26,579	1,187	17,768	4,530	658	8,738	8,813	67,467	13,395	2,634	30,032
	828	23,714	5,114	1,092	11,817	346	8,906	2,339	172	4,871	1,214	40,623	7,658	1,434	19,000
servicesOther services	6,173 5,797	27,576 35,054	3,423 242	1,672	14,762 10,620	(*) 1,949	(*) 10,505	(*) 282	(*) 241	(*) 5,831	7,599 6,879	26,844 41,016	5,7 <b>3</b> 7 428	1,200 2,041	11,032 16,666
Nature of business not allocable	839	21,614	4,990	1,708	2,633	1,352	18,339	3,117	1,487	185	1,669	4,047	166	188	1,016

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: United States total includes returns with Puerto Rican addresses. However, data for these returns are not shown separately because of the small number of sample returns on which they were based.

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss
	Unit	ed States, tot	al.		Alabama			Alaska			- Arizona	
All industries. All ponfarm industries.	10,173,181 7,156,038	275,634,493 227,089,232	39,160,575 34,441,853	156,993 96,554	4,328,467 3,875,612	429,410 439,155	18,384 17,644	367,197 360,876	50,841 50,420	89,268 78,998	2,893,071 2,471,687	310,0 315,1
Agriculture, forestry, and fishing	3,215,745	51,505,763	5,249,477	62,429	485,567	-8,887	5,347	35,846	5,673	12,880	451,248	1,
Farms. Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	3,017,143 1,067,995 1,501,612 447,536 198,602	48,545,261 14,154,418, 30,695,651 3,695,192 2,960,502	4,718,722 2,864,537 1,834,930 19,255 530,755	60,439 11,025 38,990 10,424 1,990	452,855 123,902 299,697 29,256 32,712	-9,745 15,274 -20,015 -5,004 858	740 (*) (*) 271 4,607	6,321 (*) (*) 4,863 29,525	421. (*) (*) 298 5,252	10,270 2,770 4,319 3,181 2,610	421,384 188,970 194,428 37,986 29,864	-5 12 -9 -8 7
dining	51,404	1,645,552	-12,094	76	9,046	<b>-9</b> .	^ ( <b>*</b> )	(*)	(∗)	612	2,542	15.1
onstituction	804,783	27,106,699	4,084,127	11,672	385,559	49,404	1,532	83,967	10,928	6,743	426,659	50
General building contractors and operative builders Special trade contractors	134,108 609,449 61,226	10,193,904 14,764,208 2,148,587	836,748 2,951,225 296,154	1,396 9,675 601	162,448 201,774 21,337	9,246 38,390 1,768	314 1,142 (*)	90,353 ,44,572 (*)	3,186 6,857 (*)	650 5,250 843	105,546 270,688 50,425	7 37 5
Manufacturing.	202,252	7,921,658	950,431	4,205	188,324	13,033	393	15,485	355	1,676	57,998	6
Transportation, communication, electric, gas, and sanitary services.	339,067	7,862,331	1,099,358	6,543	207,041	19,386	909	18,088	1,768	1,601	82,914	1
Trucking and warehousing	234,523 104,544	5,992,737 1,869,594	801,716 297,642	5,537 1,006	181,916 25,125	18,817 569	(*) 695	(*) 10,688	(*) 949	971 630	40,613 42,301	
Wholesale and retail trade	2,168,738	123,915,268	8,282,624	33,993	2,413,198	134,883	4,003	112,909	8,363	25,204	1,252,172	6:
Wholesale trade	341,901	29,988,341	2,357,723	4,988	491,583	32,395	634	18,131 94,759	2,980	5,183 18,810	200,033 1.003.973	19 45
Retail trade Food stores Automotive dealers and service stations. Pating and drinking places Direct selling organizations. Other retail trade	1,781,024 195,329 275,646 271,693 416,563 621,793	92,249,954 18,333,463 30,708,691 11,465,636 1,816,225 29,925,939	5,753,901 840,385 1,386,083 955,501 148,862 2,423,070	28,707 7,560 4,278 2,967 2,785 11,117	1,921,421 606,939 554,837 151,512 6,548 601,585	102,339 20,681 24,577 9,999 1,157 45,925	3,288 (*) 341 358 810 1,583	23,684 23,684 27,130 1,240 31,344	5,434 (*) 871 2,282 -184 1,860	1,209 2,433 4,441 5,157 5,570	107,402 315,929 194,315 12,515 334,412	1
Wholesale and retail trade not allocable	45,813	1,676,973	171,000	(*)	(*)	(*)	.( <del>*)</del>	(*)	(*)	1,211	48,166	7
Finance, insurance, and real estate	665,894	10,079,564	3,597,518	6,148	100,131	35,419	872	24,485	6,814	12,401	130,131	61
Finance Insurance sgents, brokers, and service	31,417 194,043 440,434	726,352 3,565,606 5,787,606	153,106 1,522,048 1,922,364	311 2,791 3,046	2,577 39,524 58,090	515 20,148 14,756	(*) (*) 1 692	(*) (*) 21,070	(*) (*) 4,824	1,016 2,902 8,483	5,5 <u>1</u> 4 34,963 98,654	1. 18 40
Services	2,688,412	44,867,272	15,814,487	31,626	534,777	185,691	4,923	76,199	18,039	28,151	480,407	12
Hotels and other longing places, Personal sewices. Business sewices. Automobile repair and sewices.	91,829 581,341 433,504 169,428	2,057,203 6,177,037 4,769,036 4,264,493	100,669 1,536,085 1,446,386 605,044	1,452 6,605 3,044 2,964	31,411 72,128 56,254 52,432	4,448 15,112 12,280 9,945	376 598 1,341 (*)	4,489 16,371 13,603 (*)	-1,154 1,740 1,720 (*)	2,281 4,244 4,927 2,362	71,642 53,008 48,965 49,869	i
Automobile repair and services, except motion pictures.	191,579	1,936,480	116,297	2,321	16,669	3,492	595	2,827	477	2,994	29,842	
Medical and health services	400,814 150,213	15,240,587 7,698,764	7,838,155 4,518,015 2,144,562	4,678 1,551 1,060	187,496 87,178 67,030	98,922 50,891 32,142	428 116 (*)	11,977 7,286 (*)	6,499 3,987 (*)	4,284 1,600 1,084	149,280 70,226 46,420	6 3 2
Offices of dentists	90,103 160,498	4,482,552 3,059,271	1,175,578	2,067	33,288	13,889	225	4,131	2,210	1,600	32,634	1
Legal services	135,408 684,509	3,789,966 6,632,470	2,054,054 2,117,797	1,558 9,004	35,781 82,606	17,051 26,441	(*) 1,227	(*) 16,513	(*) 4,860	914 6,145	27,105 50,696	1.
Nature of business not allocable	36,886	730,386	94,647	(*)	(∗)	(*)	(*)	(*)	(*)	1 1/14		A Burney

#### Table 2.5--RECEIPTS AND MET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

	[All fi	gures are esti	imates based on	samplesmone	y amounts are	in thousands o	of dollars]					
Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Arkansas			California			Colorado			Connecticut	
All industries	141,577 80,098	3,417,904 2,604,920	379,360 309,785	988,617 891,854	30,477,263 27,993,498	3,938,939 3,946,292	150,841 113,900	4,016,375 3,127,354	554,791 468,445	104,827 100,105	2,993,923 2,879,881	598,912 602,326
Agriculture, forestry, and fishing	63,676	846,898	72,441	132,712	2,908,669	82,626	39,207	912,160	89,232	7,510	156,430	6,700
Farms Field crop Iivestock Other Other agriculture, forestry, and fishing	61,479 18,196 37,673 5,610 2,197	812,984 464,189 329,878 18,917 33,914	69,575 82,906 -12,487 -844 2,866	96,763 13,064 29,408 54,291 35,949	2,483,765 405,190 1,130,899 947,676 424,904	-7,353 36,007 -56,860 13,500 89,979	36,941 14,565 15,705 6,671 2,266	889,021 234,401 611,497 43,123 23,139	86,346 58,323 17,132 10,891 2,886	4,722 291 3,085 1,346 2,788	114,042 945 94,779 18,318 42,388	-3,414 -76 -4,379 1,041 10,114
Mining	338	19,477	. 35	3,278	69,991	-6,775	1,453	61,119	-745	567	14,388	655
Construction	13,429	300,571	54,910	65,873	3,006,080	366,115	14,843	498,295	67,730	11,007	430,522	79,140
General building contractors and operative builders Special trade contractors Other construction	2,067 9,455 1,907	99,561 134,684 66,326	9,774 35,978 9,158	14,733 47,491 3,649	1,086,634 1,723,863 195,583	94,393 250,368 21,354	3,524 10,204 1,115	202,537 253,392 42,366	12,104 49,227 6,399	1,529 9,220 (*)	165,152 250,192 (*)	19,172 57,836 (*)
Manufacturing	3,375	102,461	9,057	30,194	1,7245,206	162,277	3,099	61,717	9,187	2,850	77,119	12,754
Transportation, communication, electric, gas, and sanitary services	7,083	98,662	17,787	24,040	855,272	91,064	4,979	120,787	11,545	2,182	54,934	9,626
Trucking and warehousing	5,988 1,095	84,514 14,148	13,879 3,908	16,765 7,275	639,248 216,024	79,103 11,961	3,221 1,758	110,977 9,810	8,707 2,838	(*) 1,322	(*) 40,370	(*) 5,045
Wholesale and retail trade	25,140	1,622,856	74,824	254,990	14,093,710	776,013	29,985	1,337,778	92,319	26,881	1,359,244	133,623
Wholesale trade	2,069	296,422	10,619	30,944	3,497,624	207,006	6,270	346,498	29,256	4,479	237,964	37,089
Retail trade. Food stores Automotive dealers and service stations Eating and drinking places. Direct selling organizations. Other retail trade.	22,121 3,524 4,479 2,346 4,124 7,648	1,279,347 314,253 413,414 107,447 23,313 420,920	57,145 5,538 13,619 7,216 2,620 28,152	218,875 12,313 24,573 30,261 72,759 78,969	10,194,874 1,558,221 3,044,502 1,336,420 238,068 4,017,663	548,247 81,031 119,543 85,989 -16,446 278,130	22,848 470 4,412 2,035 7,627 8,304	980,154 65,653 343,896 120,313 23,899 426,393	62,155 1,562 15,869 9,357 2,897 32,470	22,121 1,473 2,354 4,246 3,389 10,659	1,110,299 206,306 300,610 161,351 15,888 426,144	95,208 11,375 16,295 16,773 521 50,244
Wholesale and retail trade not allocable	950	47,087	7,060	5,171	401,212	20,760	(*)	(*)	(*)	(+)	(*)	(*)
Finance, insurance, and real estate	5,785 (*) 2,216 3,398	98,042 (*) 28,715 68,986	48,352 (*) 15,217 32,844	96,050 5,917 18,384 71,749	1,415,369 117,355 367,181 930,833	485,161 21,230 156,521 307,410	10,359 734 ( 2,683 6,942	202,908 28,170 49,860 124,878	59,034 4,777 21,189 33,068	13,544 493 3,288 9,763	230,627 21,999 87,374 121,254	71,413 2,590 34,170 34,653
Services	22,735	328,788	101,893	376,007	6,740,845	1,968,371	46,652	599,299	224,377	40,252	670,302	285,045
Hotels and other lodging places	839 5,783 2,986 3,184 1,064	28,803 57,537 23,654 47,153 15,869	2,824 12,738 9,264 7,251 –296	6,724 66,707 77,097 19,538 29,187	223,806 768,202 970,253 677,261 265,796	3,845 137,396 242,757 68,479 -9,350	2,633 6,820 6,538 2,421 3,860	35,682 73,075 57,830 50,589 36,873	962 12,511 24,340 11,636 3,795	(*) 4,698 8,200 947 2,976	(*) 73,191 100,758 28,250 23,811	(*) 20,891 28,171 2,741 3,946
Medical and health services. Offices of physicians. Offices of dentists Other medical services.	1,895 541 652 (*)	87,826 48,964 32,446 (*)	47,801 27,599 16,952 (*)	55,999 20,306 11,658 24,035	2,398,920 1,152,851 781,163 464,906	1,048,988 607,389 315,804 125,795	5,310 2,667 1,547 1,096	178,522 113,928 56,858 7,736	100,193 66,715 28,327 5,151	9,240 2,878 2,389 3,973	268,450 133,921 96,904 37,625	150,055 82,742 48,239 19,074
legal servicesOther services	469 6,515	6,772 61,174	4,348 17,963	15,355 105,400	452,938 983,669	213,427 262,829	1,934 17,136	36,696 130,032	23,067 47,873	1,802 11,955	56,318 116,801	33,036 46,031
Nature of business not allocable	(*)	(*)	(*)	5,473	142,121	14,087	(*)	(*)	(*)	(*)	(*)	(*)
ŧ												

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Delaware		Dist	trict of Colum	bia		Florida	1		Georgia	k
All industries.	18,812 14,702	416,048 367,051	74,558 72,189	16,371 16,031	275,937 269,583	85,756 85,464	322,968 279,059	8,964,510 8,104,607	1,373,767 1,381,829	205,582 139,493	6,261,244 5,333,683	708,47 692,55
griculture, forestry, and fishing	4,554	53,422	2,408	453	8,893	1,213	54,398	1,048,568	18,099	69,378	1,004,031	22,87
Farms. Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	4,110 1,695 1,728 687 444	48,997 15,833 24,977 8,187 4,425	2,369 144 3,022 -797 39	340 162 133 (*)	6,354 2,184 3,734 (*)	292 790 -289 (*)	43,909 7,757 16,512 19,640 10,489	859,903 58,373 477,872 323,658 188,665	-8,062 5,087 -39,478 26,329 26,161	66,089 15,983 36,891 13,215 3,289	927,561 394,320 414,810 118,431 76,470	15,91- 25,10: -4,76: -4,42: 6,96:
Sining	(*)	(*)	(*)	26	551	-502	1,659	20,312	-575	. 78	546	<b>-76</b> 2
onstruction	1,474	41,675	7,836	(*)	(*)	(*)	35,477	1,165,963	167,781	21,693	932,151	116,28
General building contractors and operative builders	(*) (*)	(*) 27,882 (*)	(*) 6,584 (*)	(*)	(*)	(*)	5,090 28,496 1,891	463,372 657,287 45,304	25,213 134,653 7,915	3,637 16,319 1,737	387,284 430,773 114,094	25,124 75,408 15,751
amufacturing	(*)	(*)	(*)	(*)	(*)	(*)	5,666	232,758	30,133	6,133	314,222	21,848
ransportation, communication, electric, gas, and sanitary services.	1,065	17,752	5,055	3,719	11,866	3,357	11,472	306,376	41,520	5,760	139,272	26.065
Trucking and warehousing.	(*) 512	(*) 8,462	(*) 2,751	3,719	11,866	3,357	8,005 3,467	183,366 123,010	26,813 14,707	4,740 1,020	124,379 14,893	16,06° 11,93° 4,132
olesale and retail trade	3,673	173,221	15,339	2,217	81,166	8,928	78,471	3,734,240	277,629	44,472	2,814,662	172,01
Wholesale trade	645	35,165	5,259	(*)	(*)	(*)	17,933	861,819	102,935	8,162	662,563	71,461
Retail trade.  Food stores Automotives dealers and service stations.  Eating and drinking places.  Direct selling organizations.  Other retail trade.	3,028 (*) 525 251 984 1,061	138,056 (*) 58,231 12,940 3,969 39,148	10,080 (*) 1,703 830 1,051 5,423	1,999 (*) (*) (*) (*) (*)	77,539 (*) (*) (*) (*) 59,503	7,469 (*) (*) (*) (*) (*)	59,989 6,038 10,228 7,013 12,308 24,402	2,863,545 556,049 1,009,856 292,242 64,690 940,708	174,826 24,687 52,392 22,747 3,566 71,434	35,995 6,693 8,340 2,994 7,423 10,545	2,142,502 524,526 851,791 142,727 47,572 575,886	99,514 19,081 36,233 6,511 6,475
Wholesale and retail trade not allocable	-	2	-	-	1 -	2	(*)	(*)	(*)	(*)	(*)	31,214
nance, insurance, and real estate	924	15,946	4,641	654	19,099	5,501	34,309	519,146	194,367	12,417	221,310	71,357
Finance Insurance agents, brokers, and service Real estate	(*) (*) 605	(*) (*) 12,938	(*) (*) 2,951	(*) (*) 577	(*) (*) 14,872	(*) (*) 2,809	1,719 6,724 25,866	21,087 127,725 370,334	7,846 42,744 143,777	580 3,029 8,808	6,317 65,152 149,841	660 26,886 43,811
rvices	6,817	112,925	39,501	8,830	149,555	66,650	100,675	1,932,795	643,545	45,513	829,286	287,700
Hotels and other lodging places	1,928 499 (*)	5,713 16,663 4,100 (*)	715 6,508 1,179 (*)	(*) 1,349 1,389 (*)	(*) 8,770 17,342 (*)	(*) 2,684 8,236 (*)	6,901 17,946 17,770 6,624	164,727 179,389 213,826 225,138	10,450 46,017 72,311 37,880	1,675 10,165 6,195 5,940	42,441 119,081 66,267 133,913	1,871 26,579 18,794 19,065
pictures	535	8,026	-1,232	257	3,171	1,311	7,699	137,543	18,377	3,849	20,519	1,561
Medical and health services.  Offices of physicians.  Offices of dentists.  Other medical services.	1,089 317 141 631	33,490 19,357 8,169 5,964	21,636 13,637 3,908 4,091	1,734 736 (*)	70,745 50,674 (*) 9,656	37,512 26,757 (*) 5,738	14,676 4,879 2,902 6,895	558,315 285,801 154,984 117,530	273,715 158,899 68,349 46,467	5,267 2,250 1,438 1,579	262,039 145,123 77,024 39,892	145,163 86,197 39,720 19,246
Legal services	191 1,937	4,525 28,445	. 2,873 6,790	893 2,572	20,436 22,752	12,480 5,097	3,349 25,710	143,962 309,895	78,517 106,278	2,366 10,056	75,711 109,315	40,692 33,975
ture of business not allocable	-	2=1	=	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

				Oir Beaupres-Me	137.07.	1						
Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	I.	Hawaii	· · · · · · · · · · · · · · · · · · ·		Idaho			Illinois			Indiana	
All industries	34,276 30,261	790,026 730,008	154,500 147,124	73,057 36,653	1,534,355 884,758	212,436 135,776	510,406 342,493	14,811,075 11,709,603	2,482,218 1,866,829	305,778 175,950	6,803,859 5,268,590	1,054,829 865,625
Agriculture, forestry, and fishing	5,091	67,345	11,058	37,345	663,308	78,940	173,488	3,214,275	636,145	132,801	1,568,264	192,055
Farms. Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	4,015 (*) 867 2,873 1,076	60,018 (*) 39,388 20,301 7,327	7,376 (*) 566 6,789 3,682	36,404 12,509 18,395 5,500 941	649,597 205,608 370,715 73,274 13,711	76,660 44,739 16,661 15,260 2,280	167,913 101,278 52,604 14,031 5,575	3,101,472 1,511,707 1,503,154 86,611 112,803	615,389 448,534 179,442 -12,587 20,756	129,828 67,871 50,040 11,917 2,973	1,535,269 616,338 892,262 26,669 32,995	189,204 112,589 79,639 -3,024 2,851
Mining	(*)	(*)	· (*)	(*)	(*)	(*)	1,971	64,778	-2,006	471	10,081	244
Construction	1,663	109,672	12,993	6,717	156,853	25,829	32,873	1,053,458	173,471	22,302	646,628	114,374
General building contractors and operative builders  Special trade contractors  Other construction	(*) 892 	(*) 64,350 -	(*) 8,201 -	1,157 4,616 944	80,576 57,323 18,954	6,989 13,784 5,056	5,164 25,954 1,755	348,637 662,331 42,490	37,565 126,127 9,779	3,736 16,773 1,793	262,127 304,866 79,635	24,685 77,344 12,345
Manufacturing	(*)	( <del>*</del> )	(*)	1,930	63,469	9,576	8,235	420,129	58,687	4,672	132,464	18,272
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	1,964	52,494	8,278	14,763	440,428	71,405	12,197	207,798	37,921
Trucking and warehousingOther	(*) (*)	(*) (*)	(*) (*)	1,433 (*)	37,889 (*)	5,791 (*)	12,266 2,497	364,775 75,653	58,502 12,903	7,107 5,090	174,188 33,610	20,959 16,962
Wholesale and retail trade	10,358	347,203	. 28,623	8,973	405,042	26,937	103,357	6,599,241	468,759	52,817	2,947,407	209,673
Wholesale trade	4,115	68,640	11,004	2,387	108,622	.7,692 18,856	20,792 80,356	1,827,292 4,752,319	163,090 300,509	6,178 42,511	635,259	45,092 145,369
Retail trade  Food stores. Automotive dealers and service stations. Eating and drinking places. Direct selling organizations. Other retail trade. Wholesale and retail trade not allocable.	5,933 622 466 957 2,055 1,833 (*)	267,638 44,947 110,349 44,098 2,396 65,848 (*)	. 16,796 1,784 6,435 1,617 -93 7,053	6,425 371 1,099 1,201 1,918 1,836	289,675 55,928 101,014 40,368 5,190 87,175 (*)	2,700 6,245 2,355 -53 7,609	6,894 10,554 20,242 19,782 22,884 2,209	709,998 1,729,684 821,959 85,101 1,405,577	26,094 82,070 80,342 2,631 109,372 5,160	3,464 5,975 6,860 10,571 15,641 4,128	368,765 769,124 381,946 30,921 642,465	10,837 30,349 35,657 9,523 59,003
Finance, insurance, and real estate	5,210	66,467	25,394	4,888	40,200	18,433	38,314	567,400	199,159	13,600	200,995	82,132
Finance, insurance, and real estate.  Finance.  Insurance agents, brokers, and service.  Real estate.	(*) 1,693 3,508	(*) 14,000 52,419	(*) 9,245 16,197	(*) 1,329 3,344	(*) 10,309 29,382	(*) 3,776 14,506	1,855 13,712 22,747	59,789 253,538 254,073	11,256 103,884 84,019	355 3,837 9,408	3,545 104,799 92,651	-137 46,461 35,808
Services	10,728	170,478	72,876	11,220	152,973	44,671	135,954	2,432,633	870,862	64,934	1,060,345	393,292
Hotels and other lodging places  Personal services	(*) 2,877 1,838 (*)	(*) 29,579 20,372 (*)	(*) 8,257 6,974 (*)	(*) 1,911 1,819 (*)	(*) 15,306 20,180 (*)	(*) 4,905 5,478 (*)	2,883 36,293 19,530 7,033	102,881 383,454 252,419 221,574	3,849 99,501 83,824 29,912	1,899 18,262 9,270 5,083 4,735	20,088 171,280 106,952 135,847 55,430	-2,775 54,665 29,093 21,289 7,781
pictures.  Medical and health services.  Offices of physicians.  Offices of dentists.  Other medical services.	1,167 1,467 437 477 553	7,300 70,972 33,376 26,650 10,946	651 37,913 18,504 14,586 4,823	1,169 1,120 288 (*) (*)	15,080 34,918 16,712 (*) (*)	2,805 15,575 7,989 (*) (*)	9,340 18,020 6,387 5,102 6,531	88,418 728,809 351,516 240,355 136,938	12,562 372,080 206,095 122,078 43,907	8,133 2,960 2,182 2,991	370,392 189,792 121,473 59,127	-202,474 117,358 59,215 25,901
Legal services	125 3,080	9,060 25,914	5,578 12,264	(*) 3,726	(*) 31,883	(*) 8,232	8,681 34,174	294,932 360,146	155,741 113,393	2,951 14,601	71,486 128,870	37,813 42,952
Nature of business not allocable	_	-		-	-	_	1,451	18,733	5,736	1,984	29,877	6,866

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Towa			Kansas			Kentucky			Louislana	
All industries	305,859 122,339	8,584,670 3,821,151	1,294,533 507,707	235,554 114,469	5,968,079 3,398,808	886,419 481,844	230,282 106,376	4,178,411 3,407,687	618,928 528,873	149,298 109,756	4,409,974 3,855,576	523,93 488,12
Agriculture, forestry, and fishing	185,548	4,801,518	796,554	124,904	2,626,106	415,324	126,947	800,949	96,180	43,391	617,960	43,90
Farms. Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	183,520 74,441 97,563 11,516 2,028	4,763,519 1,236,555 3,438,588 88,376 37,999	786,826 320,652 463,363 2,811 9,728	121,085 61,350 53,593 6,142 3,819	2,569,271 762,997 1,775,311 30,963 56,835	404,575 233,999 170,466 110 10,749	123,906 70,018 46,411 7,477 3,041	770,724 320,855 421,638 28,231 30,225	90,055 48,114 44,773 -2,832 6,125	39,542 14,682 18,469 6,391 3,849	554,396 331,003 199,638 23,757 63,562	35,75 55,85 -15,31 -4,74 8,10
Mining	60	12,409	1,613	3,799	78,260	-3,003	884	44,952	1,561	2,218	78,425	-1,99
Construction	16,859	397,279	68,682	10,466	301,756	46,844	16,620	478,140	82,299	14,963	517,215	71,72
General building contractors and operative builders Special trade contractors Other construction	1,820 14,079 960	84,877 256,616 55,786	8,003 54,840 5,839	1,808 6,981 1,677	101,918 166,471 33,367	7,493 36,587 2,764	1,681 13,294 1,645	191,420 237,895 48,825	18,158 55,967 8,174	1,688 11,311 1,964	190,458 240,417 86,340	12,36 45,44 13,90
Manufacturing	2,819	84,533	8,543	2,371	87,164	6,552	2,118	61,135	9,196	2,696	125,062	10,71
Transportation, communication, electric, gas, and sanitary services	6,347	102 003	20, 000	4. 600	200 000	20.00	2					
Trucking and warehousing.		193,793	20,973	4,402	137,235	19,274	6,212	174,117	26,950	8,685	136,110	25,01
Other	5,636 (*)	185,932	20,282	4,017 385	123,429 13,806	19,605 -331	5,301 911	152,643 21,474	23,131 3,819	4,511	81,400 54,710	9,78 15,23
Molesale and retail trade	39,880	2,384,304	130,140	36,933	1,989,271	134,005	33,366	1,970,923	136,298	37,502	2,219,259	114,50
Wholesale trade	5,854	902,398	38,050	4,601	537,842	37,821	4,158	544,040	34,834	3,000	406,187	16,51
Retail trade. Food stores. Automotive dealers and service stations. Eating and drinking places. Direct selling organizations. Other retail trade.	33,207 2,024 4,809 7,264 10,040 9,070	1,479,590 210,906 549,065 229,364 60,032 430,223	91,276 5,958 26,850 17,846 3,806 36,816	32,035 1,853 5,048 3,868 9,147 12,119	1,389,760 183,719 447,294 187,921 73,103 497,723	91,439 4,657 23,338 13,928 13,384 36,132	27,795 5,127 5,572 3,577 6,212 7,307	1,394,854 414,419 452,130 124,233 30,647 373,425	92,353 16,742 22,641 10,692 5,363 36,915	33,887 5,402 5,297 7,728 5,168 10,292	1,784,695 522,960 445,194 255,872 39,524 521,145	95,15 21,65 14,99 17,65 1,67 39,17
Wholesale and retail trade not allocable	(*)	(+)	(*)	297	61,669	4,745	1,413	32,029	9,111	(*)	(*)	(*)
Finance, insurance, and real estate	12,509	125,715	62,934	10,429	121,650	54,193	7,277	119,970	34,296	9,680	125,787	55,43
Finance. Insurance agents, brokers, and service	(*) 4,573 7,588	(*) 58,352 60,294	(*) 32,001 29,058	1,518 2,969 5,942	7,114 48,424 66,112	-361 27,650 26,904	(*) 2,155 5,108	(*) 44,926 74,604	(*) 16,213 17,688	648 3,065 5,967	8,770 51,998 65,019	4,20, 25,041 26,19
Services	40,251	557,372	202,716	41,821	625,497	213,075	35,543	515,826	228,239	30,160	590,151	204,604
Hotels and other lodging places	1,689 15,361 2,314 4,246	38,159 110,428 29,174 48,067	3,822 31,157 6,144 10,974	646 12,229 6,715 2,873	30,114 110,821 47,529 70,336	-897 37,697 11,268 14,109	1,263 9,567 3,811 2,500	6,058 103,715 38,597 35,303	208 34,597 13,404 7,915	663 9,220 4,605 1,943	16,486 83,638 64,181 42,257	-74 17,334 13,294 6,964
pictures	3,340	25,740	5,689	2,373	25,972	319	3,132	14,801	-1,402	1,000	15,586	-210
Medical and health services. Offices of physicians. Offices of dentists. Other medical services.	5,250 1,046 830 3,374	208,338 69,771 47,962 90,605	107,129 43,430 .25,224 38,475	5,453 1,284 1,677 2,492	215,193 75,840 64,789 74,564	101,949 42,024 34,604 25,321	4,945 1,468 859 2,618	193,800 108,089 44,822 40,889	114,359 68,309 24,734 21,316	4,638 1,754 1,265 1,619	186,837 102,669 56,719 27,499	99,075 59,961 27,436 11,678
legal services	1,440 6,611	35,966 61,500	23,121	1,588 9,944	28,102 97,430	17,527 31,103	2,090 8,235	58,408 65,144	35,672 23,486	2,361 5,730	74,130 106,986	35,321 33,567
ature of business not allocable	1,586	27,747	2,378	(*)	(*)	(+)	1,315	12,399	3,909	(*)	(*)	(*)

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Business Returns/1972 · Proprietorships

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

Industry	Number of husinesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Mumber of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Maine			Maryland	***************************************		Massachusetts	I	[l	Michigan	l
All industriesAll nonfarm industries	51,085 42,859	1,499,868 1,285,003	198,455 188,215	139,316 118,478	3,433,924 3,160,530	649,690 645,774	176,931 170,006	5,179,891 5,073,487	1,038,351 1,041,759	329,122 253,168	9,696,501 8,867,477	1,435,256 1,392,910
griculture, forestry, and fishing	13,498	295,169	25,506	25,117	348,981	14,242	12,196	196,910	14,291	82,560	947,806	62,346
Farms  Field crop.  Livestock  Other  Other agriculture, forestry, and fishing	8,226 970 4,601 2,655 5,272	214,865 17,019 155,780 42,066 80,304	10,240 1,105 4,398 4,737 15,266	20,838 7,936 9,239 3,663 4,279	273,394 64,070 199,033 10,291 75,587	3,916 1,237 9,047 -6,368 10,326	6,925 629 2,789 3,507 5,271	106,404 1,545 75,053 29,806 90,506	-3,408 627 -5,248 1,213 17,699	75,954 28,681 28,675 18,598 6,606	829,024 193,346 486,025 149,653 118,782	42,340 4,40 36,78 1,152 20,006
lining	(*)	(*)	(*)	627	2,298	÷376	233	1,094	-1,948	1,101	10,652	-588
onstruction	3,924	160,867	27,356	10,588	357,588	65,299	19,933	691,451	104,063	26,465	810,112	128,368
General building contractors and operative builders	898 2,962 (*)	51,902 103,491 (*)	5,233 21,221 (*)	2,470 7,678 440	123,164 220,893 13,531	8,256 55,028 2,015	4,399 14,930 (*)	294,915 357,191 (*)	14,483 86,721 (*)	4,752 20,701 1,012	329,451 447,010 33,651	32,758 92,133 3,477
anufacturing	1,416	46,307	7,207	1,587	43,551	5,518	4,994	123,191	21,699	7,805	261,166	41,040
ransportation, communication, electric, gas, and sanitary	4,120	40,195	6,203	8,315	96,753	23,319	5,007	119,532	22,732	11,547	232,105	37,610
Trucking and warehousing	2,889 (*)	29,871 (*)	3,525 (*)	2,606 5,709	42,465 54,288	6,646 16,673	1,573 3,434	46,654 72,878	7,412 15,320	6,803 4,744	154,526 77,579	27,480 10,130
holesale and retail trade	12,271	692,836	44,054	30,837	1,655,689	125,155	41,532	2,380,040	227,010	84,137	5,343,709	388,605
Wholesale trade	1,065	73,914	6,957	4,123	290,576	26,925	9,136	419,349	69,727	14,166	1,011,798	129,051
Retail trade.  Food stores. Automotive dealers and service stations. Eating and drinking places. Direct selling organizations. Other retail trade.	11,193 1,758 1,632 842 (*) 5,730	612,311 163,708 183,462 27,856 (*) 230,715	36,894 7,419 8,432 776 (*) 19,013	26,684 3,368 3,196 3,783 7,939 8,398	1,364,249 249,513 483,175 211,821 42,311 377,429	98,034 12,184 19,111 23,735 6,675 36,329	31,833 3,460 5,917 2,891 3,360 16,205	1,955,635 263,782 809,629 133,939 15,408 732,877	155,413 16,687 47,876 16,289 1,150 73,411	68,470 7,494 12,755 10,442 15,579 22,200	4,285,500 942,639 1,415,498 664,694 80,242 1,182,427	257,455 39,721 64,181 49,235 5,962 98,356
Wholesale and retail trade not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	1,501	46,411	2,099
inance, insurance, and real estate	1,975	32,210	11,761	10,025	130,265	54,294	12,050	293,883	72,292	25,464	362,006	164,449
Finance	(*) (*) 1,489	(*) (*) 17,095	(*) (*) 5,905	776 2,098 7,151	3,994 49,739 76,532	1,016 22,206 31,072	412 3,700 7,938	72,604 106,615 114,664	4,057 35,924 32,311	460 6,571 18,433	9,568 135,134 217,304	5,349 70,321 88,779
ervices	13,696	222,514	75,837	50,980	793,006	359,675	80,296	1,365,627	577,633	88,479	1,683,277	605,344
Hotels and other lodging places. Personal services. Business services. Automobile repair and services. Ammsement and recreation services, except motion	1,847 2,761 1,384 (*)	37,666 22,194 19,970 (*)	5,071 6,429 6,797 (*)	492 10,216 7,661 2,734	6,667 88,524 46,747 87,699	1,311 28,012 24,177 12,430	2,582 13,491 16,851 1,975	42,201 172,643 193,772 59,205	2,382 45,892 74,540 11,810	2,996 20,537 14,375 4,624	72,546 244,432 197,434 116,169	5,264 61,863 52,549 11,121
pictures Medical and health services.	1,235	6,007	-196	4,928	30,667	8,536	4,493	45,192	5,175	8,210	87,463	9,049
Offices of hysicians. Offices of dentists. Other medical services.	2,279° 963 (*) (*)	65,132 42,629 (*) (*)	36,758 26,768 (*) (*)	8,592 4,369 1,968 2,255	330,403 190,801 106,473 33,129	188,297 123,117 50,914 14,266	17,292 7,485 3,011 6,796	549,907 280,127 149,794 119,986	294,804 180,753 74,354 39,697	15,064 4,808 4,638 5,618	630,748 264,899 240,800 125,049	326,126 148,033 118,334 59,759
Legal services	466 2,731	16,372 20,534	8,668 8,432	3,511 12,846	109,265 93,034	65,934 30,978	5,809 17,803	151,785 150,922	83,327 59,703	4,339 18,334	124,228	71,590 67,782
ature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	690	8.163	579	1,564	45,668	8,076

Industry	Mumber of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Mumber of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Minnesota			Mississippi			Missouri			Montana	(A)
All industries All monfarm industries	274,432 144,604	6,083,732 3,895,256	794,389 535,279	113,312 66,157	3,361,877 2,767,055	291,543 288,557	323,088 174,618	7,211,695 5,446,532	1,042,171 823,370	68,051 34,356	1,517,393 984,644	157,59 77,69
griculture, forestry, and fishing	134,134	2,241,368	270,273	48,719	658,659	10,006	151,020	1,809,985	100 Table 100 Ta	200 200 200	20000000	
Farms	129,828	2,188,476	259,110	47,155	594,822	2,986			231,105	34,854	548,507	82,64
Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	43,590 74,385 11,853 4,306	683,531 1,460,016 44,929 52,892	116,431 145,975 -3,296	11,523 28,838 6,794	266,509 317,246 11,067	23,190 -12,422 -7,782	148,470 40,067 93,485 14,918	1,765,163 432,100 1,289,195 43,868	218,801 104,589 120,227 -6,015	33,695 10,841 19,003 3,851	532,749 170,553 342,189 20,007	79,90 49,49 30,43
ning	280	1,985	11,163 -710	1,564	63,837	7,020	2,550	44,822	12,304	1,159	15,758	2,74
No. 10 Constitution for the constitution of th	22202		-710	1,235	51,857	2,647	601	11,498	1,281	526	6,223	1,80
nstruction	14,927	383,245	55,991	11,142	330,459	47,613	21,093	627,074	103,565	3,356	75,480	10,73
General building contractors and operative builders Special trade contractors Other construction	1,399 12,244 1,284	117,458 233,936 31,851	8,374 41,311 6,306	1,077 8,873 1,192	103,609 188,024 38,826	8,356 42,133 -2,876	3,322 16,072 1,699	255,688 320,302 51,084	24,682 70,976 7,907	773 2,194 (*)	33,231 33,854 (*)	3,52: 6,466 (*)
mufacturing	6,549	85,798	5,467	2,252	114,225	13,765	4,668	127,739	17,342	896	155,515	4,44
ansportation, communication, electric, gas, and sanitary	8,407	220 600	27 000	0.000								2000
Trucking and warehousing	5,000,000	219,687	27,907	3,093	61,754	5,799	12,770	266,253	35,602	2,571	50,985	3,98
Other	6,120 2,287	167,055 52,632	21,132 6,775	2,323 (*)	47,155 (*)	4,499 (*)	11,131 1,639	241,734 24,519	30,090 5,512	1,652	38,729 12,256	1,48
olesale and retail trade	45,009	2,270,537	147,380	23,685	1,744,589	83,641	55,133	3,245,459	238,266	10,197	1,000,000,000	
Wholesale trade	8,747	558,073	50,848	2,532	411,605	18,713	8,864	880,359	75,774	1,284	511,512 154,099	19,238
Retail trade. Food stores. Automotive dealers and service stations. Esting and drinking places. Direct selling organizations. Other retail trade.	34,941 2,648 5,374 4,637 10,056 12,226	1,689,320 322,119 636,083 188,428 35,138 507,552	95,346 10,012 28,154 11,764 419 44,997	20,881 5,515 3,361 3,014 1,828 7,163	1,320,908 484,972 299,620 101,405 10,324 424,587	64,478 22,197 6,437 5,369 1,918 28,557	45,603 4,162 10,339 5,816 11,550 13,736	2,351,723 397,631 983,967 199,329 68,979 701,817	160,079 16,041 49,098 17,249 12,873 64,818	8,697 749 1,074 1,658 2,882 2,334	353,099 52,286 129,128 66,112 7,002 98,571	6,735 12,470 -794 4,490 1,667 828 6,279
Wholesale and retail trade not allocable	1,321	23,144	1,186	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
nance, insurance, and real estate	13,641	125,575	59,967	3,837	83,380	16,948	18,010	240,222	90,526	NOTES -	55.05/60/00	
Finance. Insurence agents, brokers, and service. Real estate.	323 5,795 7,523	4,608 58,061 62,906	3,049 35,602 21,316	319 1,078 2,440	29,473 13,856 40,051	3,527 4,582 8,839	415 5,969 11,626	10,033 104,127 126,062	2,048 49,354 39,124	2,343 (*) 1,068 917	23,248 (*) 8,619 13,043	7,824 (*) 2,452 5,629
rvices	49,715	734,754	220,374	19,115	312,733	109,823	59,310	879,987	322,445	13,079	145,015	26 1/0
Hotels and other lodging places	3,117 11,552 8,053 2,820	62,289 129,142 78,927 74,268	-1,221 30,622 24,040 9,383	(*) 5,186 1,222 1,787	(*) 46,920 11,389 32,553	(*) 9,884 4,362 3,577	1,880 19,720 6,910 3,583	49,139 165,575 74,779 112,979	8,241 43,390 27,276 19,722	1,568 2,733 1,822 1,011	27,389 28,600 11,287 17,744	26,149 -312 4,618 3,720 1,853
pictures	3,816	30,779	757	1,025	18,544	4,409	3,881	52,050	-385	1,135	8,277	-740
Medical and health services. Offices of physicians. Offices of dentists. Other medical services.	5,796 1,967 2,029 1,800	191,148 73,113 90,328 27,707	99,161 45,529 41,812 11,820	2,252 1,081 472 (*)	99,577 61,785 23,613 (*)	54,925 38,680 12,203 (*)	6,448 2,194 1,614 2,640	261,524 135,742 64,688 61,094	143,636 81,616 32,369 29,651	594 269 (*)	26,372 19,482 (*)	12,747 9,196 (*) (*)
egal services. ther services.	1,419 13,142	48,868 119,333	24,336 33,296	1,718 5,581	22,842 65,562	10,363 23,356	3,362 13,526	76,055 87,886	44,490 36,075	(*) 4,143	(*) 20,229	(*) 2,014
ture of business not allocable	1,770	20,783	7.740	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

,Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Nebraska			Nevada			New Hampshire			New Jersey	
All industriesAll nonfarm industries	158,837 63,506	5,021,659 2,081,868	711,925 260,571	27,307 25,097	696,072 663,852	76,477 83,114	34,649 32,339	807,064 757,653	112,625 111,420	207,335 197,721	6,451,088 6,264,845	1,258,984 1,261,541
Agriculture, forestry, and fishing. Farms. Field crop. Livestock. Other.	97,050 95,331 39,545 51,160 4,626	2,967,461 2,939,791 668,661 2,235,236 35,894	456,196 451,354 197,728 249,558 4,068	3,357 2,210 437 1,234 539	43,606 32,220 1,443 28,552 2,225	-5,660 -6,637 -1,831 -2,828 -1,978	3,024 2,310 (*) 1,566 528	57,702 49,411 (+) 43,289 5,650	2,068 1,205 (*) 1,053 479	14,822 9,614 1,233 3,416 4,965	273,101 186,243 5,196 103,873 77,174	15,150 -2,557 -4,886 -5,080 7,409
Other agriculture, forestry, and fishing	1,719	27,670	4,842	1,147	11,386	977	714	8,291	863	5,208	86,858	17,707
Mining	537	5,337	440	351	4,653	-2,137	(*)	(*)	(*)	306	3,010	464
Construction	6,335	193,195	34,310	2,119	99,762	9,457	3,358	115,338	19,595	23,115	787,426	163,725
General building contractors and operative builders Special trade contractors Other construction	406 4,970 (*)	55,477 115,500 (*)	1,285 27,859 (*)	481 1,261 (*)	30,875 46,634 (*)	1,247 6,334 (*)	1,063 2,073 (*)	75,250 36,078 (*)	7,725 11,056 (*)	4,163 17,802 1,150	254,804 482,706 49,916	25,717 127,289 10,719
Manufacturing	605	36,712	3,598	611	15,915	2,002	1,433	19,303	-1,939	4,471	. 277,762	28,524
Transportation, communication, electric, gas, and sanitary services	2,913	86,960	14,015	723	21,606	-448	1,537	28,586	6,024	10,130	222,325	49,185
Trucking and warehousing Other.	2,527 (*)	77,486 (*)	. 12,699 (*)	(*) (*)	(*) (*)	(*) (*)	690 847	23,044 5,542	5,479 545	6,311 3,819	130,730 91,595	31,126 18,059
Wholesale and retail trade	25,432	1,351,191	69,266	7,321	336,371	20,433	7,775	381,067	22,279	53,686	3,001,340	278,627
Wholesale trade	4,385	511,242	19,326	1,780	80,625	5,280	859	35,395	3,330	6,785	459,314	70,006
Retail trade. Food stores. Automotive deelers and service stations. Eating and drinking places. Direct selling organizations. Other retail trade.	19,815 2,061 3,778 2,190 6,115 5,671	834,616 230,138 310,787 97,839 8,893 186,959	49,413 9,306 18,321 3,943 1,674 16,169	5,541 (*) 863 986 1,969 1,430	255,746 (*) 111,935 48,282 5,387 69,225	15,153 (*) 7,668 2,104 37 4,443	6,802 675 1,072 590 (*) 3,641	343,814 101,340 114,322 16,882 (*) 109,781	18,783 3,610 5,616 127 (*) 9,268	44,782 7,446 5,821 9,574 5,440 16,501	2,461,618 473,124 732,244 405,017 49,995 801,238	195,917 42,832 34,049 49,544 3,439 66,053
Wholesale and retail trade not allocable	(*)	(*)	(*)	_	-	-	(*)	(*)	(*)	2,119	80,408	12,704
Finance, insurance, and real estate	4,321	57,523	30,338	2,530	35,075	18,394	3,416	41,787	9,035	16,195	316,639	102,646
Finance	(*) 2,738 1,465	(*) 30,633 24,519	(*) 16,063 12,517	(*) 924 1,596	(*) 17,486 17,190	(*) 11,344 6,950	(*) . 771 . 2,373	(*) 12,993 28,415	(*) 2,066 7,109	1,057 5,096 10,042	25,974 114,132 176,533	2,968 41,854 57,824
Services.:	21,356	320,784	103,285	10,287	137,472	34,249	14,019	161,145	55,641	83,689	1,556,419	617,403
Hotels and other lodging places.  Personal services.  Business services.  Automobile repair and services	(*) 5,850 1,776 2,167	(*) 54;913 20,668 52,089	(*) 19,749 6,742 6,531	396 1,567 1,972 (*)	27,923 8,486 16,195 (*)	-28 1,469 2,630 (*)	758 2,451 1,637 1,004	7,435 16,824 16,113 26,338	-252 4,869 4,389 3,630	1,990 15,268 17,263 3,728	22,299 234,027 225,325 76,933	-511 56,706 60,436 15,489
pictures	1,370	17,669	-1,311	1,696	16,513	171	1,272	11,989	1,113	4,410	61,244 569,511	968 312,410
Medical and health services. Offices of physicians. Offices of dentists. Other medical services.	2,801 1,020 732 1,049	93,057 38,906 22,032 32,119	43,646 23,119 10,187 10,340	805 338 (*) (*)	32,677 17,349 (*) (*)	18,172 10,714 (*) (*)	1,864 588 (*) 1,097	50,119 26,619 (*) 12,444	29,018 16,822 (*) 6,696	15,642 6,432 3,894 5,316	315,923 162,267 91,321	187,525 85,471 39,414
Legal services	643 5,545	14,568 51,088	9,181 15,202	181 3,000	7,106. 21,163	3,424 6,217	362 4,671	5,397 26,930	3,721 9,153	6,804 18,584	182,799 184,281	97,027 74,878
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	921	13,066	3,260

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
	III.DAUGECOGEGGG	New Mexico	1,530,000,000,000	Aless cost san	New York	MANUFACTURED.		lorth Carolina	11.222-0-12.		North Dakota	
					MADE TOPIC		- 19		255.205	71. 100	STREET DESCRIPTIONS	par a
All industries	58,411 41,834	1,283,985 994,578	81,119 87,798	553,568 507,209	16,128,580 15,183,971	2,983,279 2,965,903	267,243 164,616	6,158,136 5,165,808	865,395 741,548	84,428 24,186	1,496,571 618,973	287,3' 63,5
griculture, forestry, and fishing	17,383	300,600	-5,228	55,128	1,089,329	47,060	107,837	1,073,670	144,923	60,911	885,724	224,1
Farms Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	16,577 3,670 8,996 3,911 806	289,407 70,330 200,300 18,777 11,193	-6,679 5,386 -10,646 -1,419 1,451	46,359 5,387 28,923 12,049 8,769	944,609 59,534 770,305 114,770 144,720	17,376 -11,737 28,857 256 29,684	102,627 62,053 23,300 17,274 5,210	992,328 675,375 248,862 68,091 81,342	123,847 102,204 16,507 5,136 21,076	60,242 36,640 20,217 3,385 669	877,598 513,219 348,154 16,225 8,126	223,8 156,8 63,1 3,8
ining	631	15,130	-3,322	2,373	45,028	-7,950	276	17,503	-157	(+)	(*)	(*)
onstruction	3,650	117,013	9,210	39,655	983,078	197,460	19,944	787,503	126,208	3,740	43,495	9,4
General building contractors and operative builders  Special trade contractors	465 2,816 (*)	61,157 44,068 (*)	402 6,549 (*)	6,513 31,787 1,355	322,308 639,864 20,906	35,459 158,401 3,600	2,569 16,251 1,124	315,298 415,281 56,924	25,515 90,691 10,002	(*) 3,285 (*)	(*) 25,651 (*)	(*) (*)
anufacturing	1,569	25,902	2,717	14,785	628,912	81,919	5,107	182,096	19,905	(*)	(*)	(*)
ransportation, communication, electric, gas, and sanitary services.	2,043	21,149	610	23,087	475,364	98,471	7,342	145,526	20,472	1,583	21,438	3,4
Trucking and warehousing	1,229 814	11,694 9,455	-142 752	10,268 12,819	289,470 185,894	49,628 48,843	4,264 3,078	91,300 54,226	8,817 11,655	1,450 (*)	20,912	(*)
holesale and retail trade	13,093	605,508	32,572	138,856	8,027,055	633,369	55,379	2,949,288	206,614	7,999	427,337	19,
Wholesale trade	1,322	112,069	6,524	31,732	2,846,446	233,914	7,861	492,343	55,057	1,494	155,683	4,
Retail trade Food stores Automotive dealers and service stations. Eating and drinking places Direct selling organizations. Other detail trade	11,704 774 1,656 1,634 3,527 4,113	484,672 86,183 142,677 55,490 7,522 192,800	25,610 2,001 7,976 2,882 352 12,399	105,429 15,513 12,460 15,659 13,650 48,147	5,152,523 985,947 1,449,222 643,982 85,889 1,987,483	394,086 74,550 56,714 65,475 11,035 186,312	43,609 7,815 7,985 5,086 7,741 14,982	2,367,363 596,899 759,305 240,471 26,188 744,500	137,426 26,264 36,269 14,322 2,317 58,254	6,322 402 869 1,158 1,893 2,000	265,376 58,765 77,893 44,751 6,715 77,252	14, 1, 4, 2, -1, 6,
Wholesale and retail trade not allocable	(*)	(*)	(*)	1,695	28,086	5,369	3,909	89,582	14,131	(*)	(*)	(*)
inance, insurance, and real estate	4,538	45,719	12,482	36,246	578,439	216,958	12,513	137,916	60,417	1,500	12,878	6,
Finance. Insurance agents, brokers, and service	(*) 1,042 3,427	(*) 10,128 34,292	(*) 4,676 8,069	2,129 13,370 20,747	58,221 227,964 292,254	24,308 97,173 95,477	(*) 4,120 8,080	(*) 42,622 87,502	(*) 27,268 32,318	(*) 638 860	(*) 6,067 6,810	(*) _{2,}
ervices	15,504	152,964	32,078	241,024	4,262,238	1,707,728	56,614	850,895	283,661	7,746	95,673	21,
Hotels and other lodging places.  Personal services.  Business services.  Automobile repair and services.  Amusement and recreation services, except motion	738 3,577 2,607 1,322	11,445 26,928 14,570 23,010	1,919 2,794	5,814 37,576 44,561 8,178	115,197 361,850 447,245 165,220	4,379 109,500 150,854 22,748	2,522 16,310 7,004 4,558	21,947 180,286 61,933 129,306	887 34,486 23,774 17,127	1,674 1,409 (*)	(*)	1, 2, 3, (*)
pictures	1,195	7,418	-3,854	14,975	212,367	14,904	1,768	20,203	2,787	(*)	(*)	(*)
Medical and health services. Offices of physicians. Offices of dentists. Other medical services.	1,054 613 (*) (*)	31,354 18,436 (*) (*)		46,887 21,692 8,802 16,393	1,712,624 903,353 413,984 395,287	862,878 530,877 195,269 136,732	6,987 1,998 1,054 3,935	266,079 121,612 85,567 58,900	141,701 75,799 43,758 22,144	653 (*) (*) (*)	(*) (*)	(*) (*) (*)
Legal services	644 4,367	8,206 30,033	3,375 6,768	21,288 61,745	597,093 650,642	299,722 242,743	1,189 16,276	47,072 124,069	28,938 33,961	2,138	(*) 37,294	(*)
Nature of business not allocable	-	_		2,414	39,137	8,264	2,231	13,739	3,352	(*)	(*)	(*)

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Ohio			Oklahoma			Oregon			Pennsylvania	
All industries	459,704 330,505	11,138,013 9,769,330	1,901,426 1,753,820	212,952 117,674	5,272,056 3,680,815	521,227 426,408	137,108 101,748	3,317,949 2,895,673	475,642 447,944	410,504 346,579	14,524,305 13,567,589	2,032,848 1,994,833
griculture, forestry, and fishing	134,626	1,462,757	165,732	97,842	1,627,320	100,500	41,229	473,615	36,401	67,884	1,031,881	56,913
Farms.  Field crop.  Livestock.  Other.  Other agriculture, forestry, and fishing.	129,199 55,937 56,417 16,845 5,427	1,368,683 429,650 844,356 94,677 94,074	147,606 68,674 80,764 -1,832 18,126	95,278 20,791 61,248 13,239 2,564	1,591,241 282,743 1,228,455 80,043 36,079	94,819 61,074 39,747 -6,002 5,681	35,360 6,674 18,300 10,386 5,869	422,276 87,712 239,097 95,467 51,339	27,698 17,965 7,337 2,396 8,703	63,925 10,585 39,977 13,363 3,959	956,716 49,257 783,808 123,651 75,165	38,01 -7,63 40,58 5,06 18,89
Gining	1,381	41,156	4,979	4,614	138,341	10,893	(*)	(*)	(*)	1,342	53,061	-574
onstruction	42,125	1,231,457	211,548	15,288	384,451	47,905	10,607	444,484	62,268	42,483	1,419,166	231,37
General building contractors and operative builders  Special trade contractors	6,747 32,627 2,751	553,699 628,961 48,797	46,385 155,238 9,925	1,941 12,300 1,047	130,347 216,694 37,410	7,465 39,302 1,138	2,217 7,104 1,286	164,203 203,179 77,102	13,243 38,791 10,234	6,678 32,862 2,943	416,077 914,278 88,811	46,319 168,129 16,929
Memufacturing	7,372	272,141	47,254	2,135	69,120	11,774	6,334	239,307	30,474	9,321	456,902	49,61
ransportation, communication, electric, gas, and sanitary services	21,428	450,067	. 68,906	6,434	114,416	20,203	5,205	147,567	20,979	17,801	481,270	79,03
Trucking and warehousing	17,843 3,585	374,404 75,663	58,945 9,961	5,609 825	102,991 11,425	19,102 1,101	4,046 1,159	127,960 19,607	16,329 4,650	13,364 4,437	382,100 99,170	59,99 19,03
holesale and retail trade	97,040	5,225,232	410,364	34,366	2,236,364	105,668	29,542	1,332,258	102,166	117,288	8,169,900	588,60
Wholesale trade	12,952	971,258	97,439	3,800	617,336	14,005	6,489	279,940	29,234	20,606	2,227,378	172,34
Retail trade.  Food stores. Automotive dealers and service stations. Enting and drinking places. Direct selling organizations. Other retail trade.	82,870 8,300 10,936 13,311 23,305 27,018	4,241,148 939,756 1,414,012 649,699 103,559 1,134,122	310,574 49,170 74,405 67,874 13,853 105,272	29,610 2,969 4,801 3,128 8,307 10,405	1,546,826 297,722 535,902 156,450 27,910 528,842	86,422 7,196 22,261 13,613 6,221 37,131	22,606 2,049 4,001 1,451 6,617 8,488	1,044,590 208,372 398,910 133,214 14,297 289,797	71,897 9,875 22,014 10,996 843 28,169	96,515 13,198 14,227 15,109 15,898 38,083	5,937,257 1,251,844 1,827,675 666,465 114,062 2,077,211	415,663 67,493 83,405 82,723 18,307 163,737
Wholesale and retail trade not allocable	1,218	12,826	2,351	956	72,202	5,241	(*)	(*)	(*)	( <del>*</del> )	(*)	(*)
Finance, insurance, and real estate	37,920	528,247	212,074	9,969	148,781	46,001	10,863	126,569	41,475	19,723	532,344	165,43
Finance Insurance agents, brokers, and service Real estate	1,465 10,972 25,483	15,011 216,283 296,953	5,663 96,463 109,948	692 2,759 6,518	19,337 61,844 67,600	4,088 20,898 21,015	(*) 1,462 8,892	(*) 25,880 96,955	(*) 6,781 31,785	1,141 8,560 10,022	40,055 264,260 228,029	8,854 86,89 69,68
Services	115,189	1,907,095	774,656	42,302	553,253	178,285	32,521	551,528	181,493	133,823	2,358,167	859,81
Hotels and other lodging places.  Personal services.  Business services.  Automobile repair and services.  Amusement and recreation services, except motion pictures.	2,446 23,395 17,855 7,819	50,219 286,734 182,595 171,823 91,565	8,584 80,642 60,710 25,153	1,346 10,144 4,642 3,777 4,110	22,538 83,617 41,045 66,536	3,710 21,095 11,164 6,205	2,126 7,048 6,463 2,070	43,047 91,887 45,418 57,411 16,799	-657 19,751 21,094 7,026	3,510 32,442 18,508 10,687 6,513	107,050 427,292 205,755 274,791	1,11 116,10 66,23 41,61
Medical and health services	19,755 7,832 4,648	671,380 353,884 198,443	387,316 225,415 101,471	3,890 978 1,039	144,127 66,424 46,991	73,988 38,906 22,664	3,721 1,174 1,486	186,415 70,939 73,431	92,276 39,364 37,153	24,696 9,325 4,564	776,330 417,790 186,280	428,00 256,01 92,03 79,95
Other medical services	7,275 6,686 27,283	119,053 173,536 279,243	60,430 106,668 102,328	1,873 1,380 13,013	30,712 37,627 137,650	12,418 15,333 44,833	1,061 924 8,120	42,045 22,894 87,657	15,759 11,219 29,237	10,807 5,165 32,302	172,260 169,821 319,684	106,18
Wature of business not allocable	2,623	19.861	5,913	(*)	(*)	(*)	(*)	(*)	(*)	839	21,614	2,63

Industry	Number of businesses	Business receipts	Net profit (less loss)	Mumber of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Rhode Island			South Carolina			South Dakota			Tennessee	
All industries.	25,413 25,042	700,613 695,482	125,440 125,770	105,758 76,807	3,257,824 2,894,412	381,759 370,474	86,184 30,639	1,655,178 768,641	199,109 73,619	240,016 135,169	5,691,119 5,065,782	659,52 662,98
Agriculture, forestry, and fishing	977	16,833	2,393	29,565	378,605	13,349	56,620	005 803		200000000000000000000000000000000000000		002,3
Farms	371	5,131	-330	28,951	363,412	11,285		905,791	128,778	107,311	648,592	-91
Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	(*) (*) 606	(*) (*) 11,702	(*) (*) 2,723	12,191 10,733 6,027 614	191,308 107,210 64,894 15,193	13,029 -1,091 -653 2,064	55,545 14,634 36,854 4,057 1,075	886,537 117,585 760,190 8,762 19,254	125,490 26,542 98,880 68 3,288	104,847 41,364 50,919 12,564 2,464	625,337 199,495 382,594 43,248 23,255	-3,45 12,54 -7,54 -8,45 2,48
Mining	(*)	(*)	(*)	(*)	(*)	(*)	-	121	4	594	16,117	-1,14
Construction	2,786	82,113	15,957	11,226	412,371	53,538	4,231	50 500		0.5500	70000000	224770
General building contractors and operative builders	507	51,153	6,132	1,743	177,613	11,892	500	58,738	13,145	23,018	711,311	92,02
Special trade contractors. Other construction.	2,279	30,960	9,825	8,202 1,281	199,862 34,896	34,076 7,570	3,398	18,341 33,113 (*)	2,475 9,333 (*)	3,573 16,772 2,673	327,374 327,057 56,880	22,12 63,22 6,67
Manufacturing	950	47,843	6,283	2,472	98,695	14,589	247	11,794	1,170	3,793	140,177	16,46
ransportation, communication, electric, gas, and sanitary services.	829	18,381	2.222							20.00		40,770
Trucking and warehousing	(*)	(*)	3,113	2,339 1,251	47,269 34,624	7,245 5,213	1,674	64,280	5,098 5,126	5,562 3,996	101,774 79,520	6,89 5,48
holesale and retail trade	632	10,023	2,122	1,088	12,645	2,032	(*)	(*)	(*)	1,566	22,254	1,40
Wholesale trade	7,958	357,594	24,343	29,018	1,733,073	112,266	10,426	495,970	16,000	40,426	3,078,503	193,13
Retail trade	5,549	116,949	13,523	2,586	260,993	14,009	1,543	191,331	2,108	4,247	745,230	43,49
Food stores. Automotive dealers and service stations. Bating and drinking places. Direct selling organizations. Other retail trade. Wholesale and retail trade not allocable.	855 841 (*) (*) 2,321	240,645 53,417 105,827 (*) (*) 62,536	10,833 3,146 3,950 (*) (*) 4,751	26,432 5,070 5,298 4,200 3,706 8,158	1,472,080 367,424 465,990 166,820 29,537 442,309	98,257 16,302 22,153 17,707 883 41,212	8,793 703 1,467 1,725 2,880 2,018	304,499 47,751 112,844 56,511 7,429 79,964	13,919 1,834 4,637 3,326 602 3,520	33,840 6,052 5,917 4,674 4,670 12,527	2,252,946 536,949 720,925 193,364 19,153 782,555	141,53 24,87 32,82 14,83 1,60 67,40
	(*)	-	(*)	-	-	-	(*)	(*)	(*)	2,339	80,327	8,104
inance, insurance, and real estate	1,774	26,822	10,904	7,283	134,805	42,343	2,168	13,830	6.317	10,971	215,265	67 021
Finance. Insurance agents, brokers, and service	(*) (*) 1,206	(*) (*) 22,639	(*) (*) 8,120	(*) 1,273 5,689	(*) 41,458 87,891	(*) 13,082 27,975	(*) 1,484 547	(*) 11,800 1,627	(*) 5,478 798	103 3,102 7,766	29,132 49,598 136,535	67,931 1,603 24,104 42,224
ervices	9,966	147,656	61,809	23,743	452,629	138,061	10,701	104,214	28,220	46,989	763 0/3	
Hotels and other lodging places.  Personal services.  Business services.  Automobile repair and services.  Amusement and recreation services, except motion pictures.	(*) 1,759 1,500 (*)	(*) 25,153 5,678 (*)	(*) 6,030 2,565 (*)	2,039 6,331 2,655 2,291	52,704 69,356 27,863 65,557	5,165 14,928 7,849 9,998	921 1,460 1,847 916	17,088 16,544 8,864 11,484	2,948 4,402 4,504 2,258	1,329 15,039 5,824 2,870	761,041 17,296 148,467 60,164 64,693	285,015 1,845 39,450 19,602 10,564
Medical and health services	1,236	9,869	256	1,392	19,375	3,676	944	9,906	535	3,335	52,145	15,975
Offices of physicians Offices of dentists. Other medical services.	1,887 816 608 463	57,515 29,115 14,585 13,815	32,397 19,247 7,411 5,739	3,143 1,368 614 1,161	118,110 60,004 28,088 30,018	64,134 36,719 14,655 12,760	639 88 (*) (*)	15,245 6,390 (*)	7,485 3,706 (*)	6,803 1,938 1,132 3,733	232,751 113,771 65,869	124,763 67,899 32,403
Legal services. Other services.	956 2,108	21,292 12,848	13,679 3,822	413 5,479	17,877 81,787	7,911 24,400	483 3,491	6,793 18,290	2,008	2,994 8,795	53,111 60,014 125,511	24,461 36,104
ture of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)		100000000000000000000000000000000000000	1000000000	36,712
Footnote at end of table.					, ,	1/	1"/	177	(*)	1,352	18,339	185

Table 2.5--RECEIPTS AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

			estimates base									
Industry	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)
		Texas			Utah			Vermont			Virginie	
İ		20 504 503	2,230,248	57,199	1,428,179	180,561	27,448	439,899	64,978	190,969	4,766,475	681,855
All industries All nonfarm industries	757,144 507,839	22,504,721 17,493,446	2,060,308	40,732	1,188,785	177,115	23,211	376,401	65,679	130,611	4,191,714	676,017
Agriculture, forestry, and fishing	260,138	5,237,051	199,567	17,367	260,875	8,410	5,217	66,960	-529	63,554	624,106 574,761	13,102
Farms Field crop Livestock Other Other agriculture, forestry, and fishing	249,305 61,799 151,380 36,126 10,833	5,011,275 1,380,302 3,430,758 200,215 225,776	169,940 281,810 -90,663 -21,207 29,627	16,467 3,801 10,108 2,558 (*)	239,394 37,079 181,987 20,328 (*)	3,446 3,053 2,106 -1,713 (*)	4,237 475 2,990 772 980	63,498 5,534 54,453 3,511 3,462	-701 992 -962 -731 172	60,358 24,848 26,947 8,563 3,196	155,631 353,376 65,754 49,345	14,920 -1,582 -7,500 7,264
Mining	13,792	655,908	-7,062	144	10,812	-285	-	-	-	941	24,189	2,779
Construction	65,818	2,405,759	310,846	5,959	242,483	36,224	4,015	78,813	16,992	16,738	674,381	91,432 22,076
General building contractors and operative builders Special trade contractors	8,733 48,218 8,867	792,835 1,326,459 286,465	57,890 221,692 31,264	1,558 3,418 983	107,606 112,599 22,278	4,908 25,272 6,044	647 3,368 -	33,302 45,511 -	3,941 13,051 -	3,925 11,369 1,444	287,512 341,131 45,738	62,480 6,876
Manufacturing	9,880	464,572	52,029	1,050	21,330	1,882	897	27,470	2,321	2,644	127,959	17,224
Transportation, communication, electric, gas, and sanitary services	21,562	424,341	28,860	1,330	51,073	5,772	1,042	9,862	1,393	6,382	122,861	4,005
Trucking and warehousing	18,156 3,406	346,987 77,354	26,854 2,006	866 (*)	38,768 (*)	3,243 (*)	500 542	6,570 3,292	596 797	5,318 1,064	116,213 6,648	4,517 -512
Wholesale and retail trade	159,551	9,726,027	533,701	12,689	588,034	35,978	5,574	150,375	8,307	39,182	2,247,299	156,199 23,179
Wholesale trade	22,087	2,882,467	170,550	3,356	98,297	8,986	711	19,009	770	2,937 34,483	334,059 1,881,934	126,231
Retail trade Food stores. Automotive dealers and service stations. Eating and drinking places. Direct selling orgalizations. Other retail trade.	134,958 12,299 25,911 20,541 34,579 41,628	6,646,808 1,326,900 2,338,588 633,708 111,316 2,236,296	345,599 51,932 90,165 39,779 5,837 157,886	9,332 524 1,863 994 3,637 2,314	486,095 73,060 235,081 31,096 4,895 141,963	26,980 2,276 11,915 2,202 3 10,584	4,821 412 480 473 1,181 2,275	125,507 36,777 25,867 10,888 2,731 49,244	6,942 1,244 814 797 412 3,675	5,276 6,675 3,883 8,048 10,601	427,907 753,333 204,655 49,263 446,776	19,090 35,287 20,578 7,333 43,943
Wholesale and retail trade not allocable	2,506	196,752	17,552	(*)	(*)	(*)	(*)	(*)	(*)	1,762	31,306	6,789
Finance, insurance, and real estate	51,734	809,364	221,399	3,301	42,598	18,548	2,305	22,742	11,334	12,275	163,341	63,893 2,306
Finance Insurance agents, brokers, and service Real estate	2,193 17,166 32,375	73,346 284,911 451,107	17,736 109,940 93,723	(*) 954 2,098	(*) 12,371 30,117	(*) 7,056 11,742	(*) 479 1,812	(*) 7,563 14,659	3,115 7,775	604 2,235 9,436	5,501 48,862 108,978	15,876
Services	173,000	2,777,652	889,892	14,622	207,858	74,372	8,302	83,558	25,069	48,266	775,468	
Hotels and other lodging places	5,842 39,750 29,138 13,307	183,809 370,895 326,955 304,645	1,083 75,234 79,682 44,581	(*) 2,762 767 1,698	(*) 12,743 4,917 45,909	(*) 5,677 754 7,269	682 1,521 1,518 549	4,370 10,230 11,260 4,175	3,274 3,477 587	1,443 12,547 8,326 2,754	20,231 97,669 89,670 73,560	435 33,356 36,012 14,318
Ammsement and recreation services, except motion pictures	10,016	68,551	-3,027	1,286	2,342		670	3,973	-168	1,669	43,902	i .
Medical and health services.  Offices of physicians.  Offices of dentists. Other medical services.	20,042 8,103 3,572 8,367	849,961 508,423 176,892 164,646	442,497 294,831 85,963 61,703	2,578 837 918 (*)	94,780 48,208 19,462 (*)	8,286 (*)	1,180 448 (*)	31,932 15,898 (*) 11,709	2,809	7,748 2,229 1,824 3,695	1	90,954 50,411 19,655
Legal services	6,871 48,034	181,220 491,616	102,023 147,819	487 4,724	12,166 30,351	6,485 8,785	282 1,900	4,460 13,158	2,297 1,775	2,902 10,877	77,249 101,377	
Nature of business not allocable	1,669	4,047	1,016	(*)	(*)	(*)	(*)	(*)	(*)	987	6,871	1,292

Industry	Number of businesses	Business receipts	Net profit (less loss)	Mumber of businesses	Business receipts	Net profit (less loss)	Number of businesses	Business receipts	Net profit (less loss)	Mumber of businesses	Business receipts	Net profit (less loss)
		Washington			West Virginia	1,1		Wisconsin			Wyoming	104300.54.00000
All industries	181,103 139,771	4,841,116 3,988,948	721,789 575,681	60,084 45,608	1,630,068 1,567,057	256,544 250,062	261,419 154,076	6,321,487 4,800,041	924,713 751,821	28,446 17,680	537,447 385,534	62,66 49,48
griculture, forestry, and fishing	51,216	944,480	169,030	15,743	78,623	9,070	330 603	1 555 555	22000000000		25,000,000	42,40
Farms	41,332	852,168	146,108	14,476		50.000	110,584	1,578,901	182,176	11,174	154,830	14,27
Field crop. Livestock. Other. Other agriculture, forestry, and fishing.	13,498 16,044 11,790 9,884	421,145 245,398 185,625 92,312	127,487 -8,689 27,310 22,922	2,095 10,464 1,917 1,267	63,011 2,944 56,025 4,042 15,612	6,482 380 6,369 -267 2,588	107,343 15,335 78,977 13,031 3,241	1,521,446 63,977 1,376,099 81,370 57,455	172,892 -5,967 180,353 -1,494 9,284	10,766 1,788 7,525 1,453 (*)	151,913 30,610 118,478 2,825 (*)	13,20 4,10 10,44 -1,34 (*)
ining	506	8,393	1,408	107	4,141	-1,196	117	8,899	378	225	11,893	30
onstruction	13,889	562,577	71,570	5,180	130,894	17,148	19,301	709,538	100.000	20220		
General building contractors and operative builders	5,354	331,709	31,105	1,400	62,726	744			123,080	2,374	57,726	8,68
Special trade contractors. Other construction.	8,172 363	180,512 50,356	35,868 4,597	2,960	51,442 (*)	6,011 7,208 (*)	2,146 16,284 (*)	246,682 432,784 (*)	20,153 99,089 (*)	387 1,640 (*)	28,095 20,692 (*)	2,63 4,86 (*)
mufacturing	6,095	261,555	23,787	1,177	17,800	2,759	4,786	207,836	25,295	(*)	(*)	(*)
ansportation, communication, electric, gas, and sanitary										57,050	05.050	
ervices	5,719	130,793	14,071	3,745	108,822	17,235	6,971	201,292	32,380	1,390	00 618	19. 929
Trucking and warehousingOther	3,948 1,771	100,315 30,478	17,969 -3,898	2,936 (*)	88,289 (*)	13,495	4,972 1,999	160,255 41,037	26,724 5,656	614 776	26,512 16,775 3,737	1,45 61 83
olesale and retail trade	44,190	1,985,616	131,429	3/7 600	one can	2277272	25.000	0.000.000.00	,,,,,		3,131	0.2
Wholesale trade	8,455	347,773		17,007	974,489	73,653	52,245	2,598,115	201,740	6,255	211,363	15,33
Retail trade			44,752	1,486	149,340	10,631	7,583	524,824	44,100	900	27,515	2,57
Food stores. Automotive dealers and service stations. Eating and drinking places. Direct selling organizations. Other retail trade.	34,502 2,357 6,000 5,935 9,569 10,641	1,626,321 289,604 666,516 245,721 27,018 397,462	85,092 11,130 32,925 11,341 -402 30,098	14,664 2,552 2,581 2,774 1,386 5,371	772,369 211,492 265,612 88,542 11,725 194,998	57,426 10,710 13,761 9,007 2,655 21,293	44,192 2,749 4,628 13,324 11,775 11,716	2,026,939 326,115 549,532 408,594 61,667	151,395 16,829 22,725 43,762 6,609	5,207 296 1,030 683 1,725	183,617 17,456 83,252 23,429 3,502	12,720 710 4,891 2,211 -132
Wholesale and retail trade not allocable	(*)	(*)	(*)	857	52,780	5,596	(*)	681,031	61,470	1,473	55,978	5,038
mance, insurance, and real estate	12 705	150 000	040	(55)		3808350 (+500)	(37)	(*)	(*)	(*)	(*)	(*)
Finance	12,185	170,693	61,328	2,678	33,484	17,816	14,567	216,343	89,323	1,829	14,365	5,365
Insurance agents, brokers, and Service	591 3,509 8,085	3,141 55,990 111,562	978 30,029 30,321	(*) 1,344 1,323	(*) 23,221 10,254	(*) 13,457 4,403	(*) 6,310 8,064	(*) 102,078 112,728	(*) 43,227 45,128	(*) 486 1,263	(*) 4,921 7,367	(*) 2,890 2,914
rvices	46,817	774,157	246,771	14,447	281,815	120,059	52,437	B00 (B)	2022	0.0000000	CANADA SA	
otels and other lodging places	2,117	45,882	5,232	(*)	(*)	(*)		792,474	268,240	5,021	58,606	16,337
Personal services.  Business services.  Buttomobile repair and services.  Buttomobile repair and services, except motion  Find the services of	9,309 7,633 3,447	104,524 67,447 82,571	23,153 23,659 11,329	2,792 1,158 (*)	41,449 14,398 (*)	11,640 5,547 (*)	3,587 10,815 8,252 4,224	61,070 141,169 74,507 126,254	5,147 38,223 23,596 14,168	745 1,013 (*) (*)	17,105 7,736 (*) (*)	2,017 1,863 (*) (*)
pictures	4,064	31,472	-1,879	1,505	11,356	577	4,594	36,027	2,335	738	2,982	-913
dedical and health services Offices of physicians Offices of dentists Other medical services.	5,370 1,729 1,563 2,078	274,478 92,896 100,351 81,231	124,417 53,667 46,898 23,852	2,538 1,078 373 1,087	113,631 71,892 18,700 23,039	63,124 44,243 11,073 7,808	7,388 2,737 1,795 2,856	238,234 115,419 82,087 40,728	130,520 70,580 42,260 17,680	633 127 (*) (*)	18,107 8,657 (*)	9,249 5,019 (*)
egal services. ther services.	1,992 12,885	54,196 113,587	28,605 32,255	1,402 3,242	30,976 41,261	22,425 14,026	1,966 11,611	46,286 68,927	29,109 25,142	(*) 1,190	(*) 5,024	(*)
ure of business not allocable	(*)	(*)	(*)	/C		745,075	(*)	(*)	(*)	49420	3,024	1,185

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: United States total includes returns with Puerto Rican addresses. However, data for these returns are not shown separately because of the small number of sample returns on which they were based.

# Business Returns/1972 • Proprietorships

### PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS
[All figures are estimates based on samples—money amounts are in thousands of dollars]

(1985년 1일	Number of	Business	Deprecia-	Depreciable	Net profit			Under \$10,00	0	
Industry	businesses	receipts	tion	property	(less loss)	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	+
All industries.										T
· 보이 사회 : [1875년 2일] : 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	6,411,158	232,574,086	10,914,506	104,264,211	30,747,344	3,116,117	10,779,744	1,979,665	20,265,157	1
griculture, forestry, and fishing	2,443,879	45,560,473	5,150,032	50,182,486	4,328,200	1,478,453	4,830,052	1,163,505	11,915,173	
Farms	2,303,615 795,605	42,928,735 12,545,536	4,925,854 1,752,574	48,454,132 16,561,539	3,876,862 2,361,883	1,390,237	4,565,357 1,783,617	1,106,046 362,641	4,075,873 4,075,873	
Field crop. Fruit, tree nut, and vegetable. Horticultural Specialty. Livestock. Animal specialty.	105,741	2,204,960	240,178	2,675,734	177,957	65,793	184,470	49,773	585,012	-1
Livestock	12,754 1,206,634	342,054 27,035,629	18,954 2,734,157	211,191 27,168,650	48,345 1,522,425	6,539 682,160	16,288 2,410,558	3,021	34,480	
Animal specialty	45,672	273,858	55,528	545,201	-85,776	40,609	63,720	573,157 30,813	5,531,281 302,781	1.
Farms not allocable	T3/34/09	526,698	124,463	1,291,817	-147,972	129,098	106,704	86,641	952,537	
Other agricultural services, forestry, and fishing	47 <b>,</b> 267 92 <b>,</b> 997	785,406 1,846,332	61,807 162,371	211,257 211,143 1,371,143	188,643 262,695	28,458 59,758	115,894 148,801	15,137 42,322	82,908 350,301	
ining.	33,890	1,472,066	135,635	1,369,105	-10,403	20,109	50ر50	13,840	135,408	1.
onstruction	451,151	22,488,286	715,935	4,996,910	3,047,448	155,766	734,244	82,014	588,312	
General contractors and operative builders	104,066	9,633,748	242,992	1,773,630	805,600	24,450	118,066	14,956	108,860	,
Building contractors and operative builders Other general contractors	86,375	8,414,004	146,452	1,108,024	658,952	19,289	97,871	9,653	74,411	11
그 그 물에 하는 그 그 없는 것이 가장 하는 것이 되었다. 그는 그를 모르는 하는 것이 그리고 그를 하고 없다면 하다.	17,691	1,219,744	96,540	665,606	146,648	5,161	20,195	5,303	34,449	1
Special trade contractors	327,140 53,259	12,216,347 2,796,132	442,305 66,781	3,031,336 493,701	2,143,175 425,999	122,676	578,636 61,667	63,356 4,594	447,488 34,492	
Painting, paper hanging, and decorating	41,574	1,014,608	28,924	190,813	233,693	16,688	73,738	5,832	36,848	
Electrical work	1 28.733	1,475,873	31,867	242,945	243,745	7,783	37,339	3,119	25,158	
Masonry, stonework, and plasteringCarpentering and flooring	81,467	1,642,639 1,663,880	40,068 49,510	256,207 328,348	280,948 424,136	10,356 46,977	53,931 226,553	5,158 575,81	31,266 133,130	
Contractors, not elsewhere classified	86,085	3,623,215	225,155	1,519,322	534,654	29,070	125,408	26,078	186,594	
Contractors not allocable	19,945	638,191	30,638	191,944	98,673	8,640	37,542	3,702	31,964	- -
anufacturing	148,072	7,007,437	335,336	2,718,307	830,120	66,937	221,534	34,044	321,943	
Lumber and wood products, except furniture	37,451	1,757,872	141,918	873,119	187,617	14,947	56,208	10,314	66,375	
Printing, publishing, and allied industries	26,923 18,338	948,282 747,025	39,884 37,907	394,839 357,247	146,712 142,209	12,341 7,609	40,077 23,651	5,564 5,469	69,126 50,407	
Machinery, except electrical	65,360	3,554,258	115,627	1,093,102	353,582	32,040	101,598	12,697	136,035	
ransportation, communication, electric, gas, and sanitary services	232,429	6,758,549	776,748	4,735,446	881,608	88,687	390,124	85,228	523,216	
Local and interurban passenger transit	29,132	382,965	48,783	303,021	96,795	18,919	97,956	15,490	4	- t .
Trucking and warehousing. Other transportation.	164,344	5,200,558	630,441.	3,636,842	649,747	49,394	233,206	49,115	284,751	
Other transportation	16,686 22,267	699,743 475,283	50,705 46,819	503,064 292,519	36,601 98,465	8,189 12,185	29,435 29,527	13,333 7,290	106,605	
holesale and retail trade	1,184,876	104,468,119				1 44		Park Carlo		1
Wholesale trade	182,068	25,630,607	230,207	15,242,435	6,849,903 1,698,620	285,121	1,075,005	112,159	1,189,597	- 1
Machinery, equipment, and supplies	25,177	3,276,327	319,287 43,551	2,626,557 376,058	245,757	38,947 5,076	153,948 23,019	19,828 2,727	163,953 21,038	
Groceries and related products	24,871	6,565,989	52,909	414,376	250,610	1,793	5,519	918	6,956	
Farm product raw materialsOther wholesale trade	7,805 124,215	4,116,245	24,198 198,629	218,106	50,203	1,127	3,233	304	2,305	1
Retail trade	980,202	77,435,760	1,174,359	1,618,017	1,152,050 5,019,606	30,951 236,128	122,177 881,014	15,879 88,403	133,654 978,600	
Building materials and garden sumplies.	42,149	4,115,290	67,845	663,626		7,415	25,785	3,590	39,193	
General merchandise stores. Food stores.	23,703	1,967,278	24,61,6	305 <b>,</b> 251	127,350	2,662	10,623	966	13,129	1
. Grocery stores	136,168 103,372	15,848,529 13,485,699	174,836 134,357	2,041,410 1,614,307	736,156 549,787	11,553 6,162	51,767 31,857	3,448 1,812	48,493 31,147	
Other food stores	32,796	2,362,830	40,479	427,103	186,369	5,391	19,910	1,636	17,346	
Automotive dealers and service stations	179,885	25,374,003	218,613	2,066,484				5,962		
Motor vehicles dealers	20,401 134,571	5,271,169	28,295	377,412		3,719	16,763	1,574		
Other automotive dealers	24,913	2,855,133 2,855,133	151,439 38,879	1,294,679 394,393	856,127 170,466	5,781 4,780	35,858 21,169	2,736 1,652	34,881 13,525	
Apparel and accessory stores	39,086	2,737,840	33,629	349,069	A 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	7,483	35,211	1,844		
Furniture and home furnishings stores	57,677	4,522,262	75,326	754,658	361,103	13,415	53,404	5,274	57,144	
Eating places	123,589 64,332	6,866,253 2,770,309	218,077 81,410	2,459,621 1,059,936	564,296 289,934	19,995 6,945	1.09,933 42,097	12,232 4,109	152,835 55,596	
Drug stores and proprietary stores	17,575	2,456,396	26,591	289,130	264,092	(*)	(*) (*)	(*)	(*)	
Liquor stores	19,872	2,721,490	25,372	288,254				(*)	(*)	
Used merchandise stores	27,461 92,353	448,693 873,607	17,441 33,896	186,236 339,817			87,304 184,058	9,779 15,731		
Other retail trade	156,352	6,733,810	176,707	1,580,909			202,455	25,295		
Wholesale and retail trade not allocable	22,606	752و 1,401و 1	23,863	231,477	131,677	10,046	40,043	3,928		- 1
inance, insurance, and real estate	301,449	6,933,625	367,009	4,926,648			556 <b>,</b> 267	91,740	1	- 1
Finance Insurance agents, brokers, and service	12,493 86,875	421,402 2,544,299	12,453 64,778	107,359 490,845	82,455 1,039,916	6,434 30,525	22,159 136,542	4,112 9,793	27,478 84,625	
Real estate	202,081	3,967,924	289,778	4,328,444	1,095,792	119,235	397,566	77,835	1,030,202	
Operators and lessors of buildings	16,423	504,518	104,929	2,145,070	-41,608	10,450	35,781	13,638	250,603	١,
Lessors, other than buildings		105,167 2,612,557	33,325 126,453	531,078			59,642 278,673	24,886 35,498	394,783 343,624	
Other real estate	19,335									

IETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

							Size of	business red	eipts	
Industry	Number of businesses	Business receipts	Deprecia-	Depreciable	Net profit			Under \$10,00	00	
			tion	property	(less loss)	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net profit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(20)
	1,600,553	37,335,084	7 000 100	70 000	1.0000-00000-0000-	### C T T T T T T T T T T T T T T T T T	100000000000000000000000000000000000000		327	(10)
and other lodging places	76,771	1,895,343	1,898,199	19,928,620	12,556,399	855,314	2,894,076	391,539	4,393,314	494,00
ist courts and motels	36,852 22,172 17,747	1,184,580 380,455 330,308	284,784 179,593 68,996 36,195	4,641,717 3,059,010 932,309	94,987 77,695 10,010	36,313 13,262 11,035	141,564 60,477 37,627	43,707 20,644 13,639	849,566 462,280 200,295	-39,20 -17,96 -16,13
al services	359,370	5,150,420		650,398	7,282	12,016	43,460	9,424	186,991	-5,09
-Operated laundries and dry cleaning, r laundry, cleaning, and garment services.  ty shops. spreadal services. spreadal services.	24,875 41,660 150,280 53,344 89,211	482,242 1,073,776 1,647,731 473,418 1,473,253	335,152 76,775 76,290 69,334 18,517 94,236	3,444,886 651,543 764,566 758,918 199,728 1,070,131	1,126,938 39,451 153,611 394,674 213,795 325,407	230,016 10,515 17,583 105,410 38,782 57,726	894,367 54,426 76,862 415,823 200,116 147,140	76,221 13,063 7,503 27,008 8,925 19,722	930,544 129,392 96,873 361,805 107,538	303,57. -4,01 8,83 152,24 121,11
ss services. Lees to buildings gement and public relations. r business services.	201,160 33,618 41,318 126,224	3,429,166 565,899 556,295 2,306,972	209,117 31,686 25,732 151,699	1,596,113 170,879 275,088 1,150,146	869,807 144,034 221,333 504,440	126,201 19,711 27,901 78,589	402,266 78,516 75,730	59,330 7,745 9,825	234,936 535,655 42,475 123,995	25,39; 80,54; 27,03; 4,718
bile repair and services.  mobile repair shops.  meral automobile repair shops.  mer automobile repair.  mobile parking and other services.	114,833 91,435 56,159 35,276 23,398	3,588,805 3,052,410 1,704,200 1,348,210 536,395	162,568 87,611 51,547 36,064 74,957	1,495,392 941,528 556,029 385,499 553,864	480,418 435,623 237,207 198,416 44,795	41,122 28,116 19,901 8,215 13,006	248,020 163,193 116,965 85,595 31,370 46,228	41,760 29,056 11,176 8,167 3,009	369,185 250,096 117,070 84,652 32,418	48,79 10,39 16,35 9,85 6,49
services, except automobilent and recreation services, including motion	129,487	2,006,733	016 و85	721,364	421,540	80,236	279,248	17,880 28,373	133,026 254,313	-5,95
res. Icers, orchestras, and entertainers. Tamusement and recreation services. Tand health services.	120,651 42,981 77,670	1,671,060 405,215 1,265,845	188,392 21,444 166,948	1,617,848 144,186 1,473,662	73,496 121,657 -48,161	89,931 36,105 53,826	249,517 110,295 139,222	61,404 13,173 48,231	461,267 86,785 374,482	-87,687 19,282 -106,969
es of physicians. medical and health services. ervices.	263,741 118,798 144,943	13,464,204 6,931,676 6,532,528	408,485 184,042 224,443	4,283,581 1,670,646 2,612,935	6,788,209 4,028,586 2,759,623	47,286 17,592 29,694	204,417 73,686 130,731	24,803 10,030 14,773	295,513 120,031 175,482	36,407 8,082 28,325
onal services.  Tring and architectural services.  ing, auditing, and bookkeeping services.  fied public accountants.  accounting, auditing, and bookkeeping services.  ervices.	83,765 66,291 39,336 79,584 18,626 60,958 65,564	2,978,124 510,655 1,091,544 1,023,662 494,560 529,102 525,368	79,808 36,126 34,567 44,209 16,962 27,247 29,975	617,027 458,468 311,750 389,497 122,971 266,526 350,977	1,575,696 122,351 349,193 471,013 227,474 243,539 182,751	19,931 56,002 20,209 55,262 8,150 47,112 52,805	80,319 148,208 67,338 149,811 29,740 120,071 113,828	9,103 18,288 8,693 15,804 2,870 12,934 16,757	80,908 253,796 95,524 168,126 25,581 142,545 218,006	17,538 48,771 15,566 64,783 10,537 54,246
business not allocable	14,859	550,447	18,103	164,254	45,906	9,536	28,332	5,596	55,889	2,772

PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

				Size of	business rec	eipts—Cont.	Inued			
Industry		\$10	,000 under \$	25,000			\$25	,000 under \$	50,000	
ANIAGO VE.Y	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	e Net ;
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(;
All industries	1,285,253	21,106,670	2,009,439	19,145,329	5,034,384	891,141	31,725,059	2,272,667	20,862,693	7,
Agriculture, forestry, and fishing	506,514	8,239,939	1,143,457	11,551,124	1,449,694	285,718	9,932,811	1,281,091	11,999,148	
Farms	480,757	7,823,347	1,096,226	11,188,178	1,346,289	271,923	9,446,378	1,233,257	11,671,667	1000
Field crop Fruit, tree nut, and vegetable	188,086	3,031,327 296,240	426,602 41,764	4,168,070 504,230	733,423 35,349	93,134 11,543	3,223,613 400,296	451,948 44,817	3,912,145 492,233	3
Horticultural specialty	2,513	44,153	3,000	42,433	6,752	1,668	56,063	3,529	32,462	
Livestock Animal specialty	264,056 3,093	4,334,516 50,689	610,867 6,311	64,927	556,099 1,643	162,173	5,651,436 39,924	718,071 4,664	7,104,819	
Farms not allocable	4,131	66,422	7,682	74,589	13,023	2,288	75,046	10,228	79,901	
Landscape and horticultural services Other agricultural services, forestry, and fishing		181,810 234,782	12,154 35,077	79,909 283,037	59,097 44,308	5,009 8,786	174,927 311,506	17,178 30,656	90,382	
Mining	4,172	70,100	9,168	76,763	-803	3,062	115,939	13,060	137,769	lei .
Construction	105,270	1,734,153	111,653	719,053	540,882	79,426	2,826,669	118,050	790,426	
General contractors and operative builders	18,338	314,415	25,171	163,488	73,654	17,502	616,957	31,769	208,796	1
Building contractors and operative builders	14,600	246,562	14,630	101,178	53,014	14,042	490,358	17,199	120,523	
Other general contractors		67,853	10,541	62,310	20,640	3,460	126,599	14,570	88,273	
Special trade contractors		1,339,860 196,183	79,360 10,362	518,806 77,649	441,309 46,386	59,135 12,286	2,112,668 457,793	83,578 13,484	560,781 96,406	
Painting, paper hanging, and decorating	13,533	217,197	7,881	61,338	82,140	6,968	238,126	7,203	42,983	
Electrical work	6,342 8,639	102,349	4,233 6,607	29,931 36,555	33,973 43,830	6,346 8,056	229,194 290,980	8,191	52,729 48,800	
Carpentering and flooring	17,254	281,331	11,994	70,800	122,789	10,828	369,828	8,645	56,366	
Contractors, not elsewhere classified	A CONTRACTOR	399,529	38,283	242,533	112,191	14,651	526,747	39,641	263,497	
Contractors not allocable		79,878	7,122	36,759	25,919	2,789	97,044	2,703	20,849	1
Menufacturing		411,212 131,266	32,771 11,780	275,694 70,010	88,552 23,665	21,918 6,846	805,335 243,127	48,210 24,043	367,992 140,308	
Printing, publishing, and allied industries	4,720	73,621	4,594	45,037	16,908	4,396	160,878	7,007	60,831	
Machinery, except electrical Other manufacturing industries	3,101 9,007	54,078 152,247	5,757 10,640	52,119 108,528	20,001	3,231 7,445	127,173 274,157	6,189 10,971	58,811	
Transportation, communication, electric, gas, and sanitary										5
services	32	1,283,092	184,356	1,059,200	273,024	36,877	1,271,566	167,156	938,356	
Local and interurban passenger transit		97,909	10,421 157,365	54,302 878,229	34,013 197,846	1,063	38,323	5,010 155,842	31,218 859,622	
Other transportation	3,603	54,361	6,897	71,463	8,565	2,086	77,593	3,149	26,230	
Communication, electric, gas, and sanitary services	5,581	98,769	9,673	55,206	32,600	1,499	49,590	3,155	21,286	1
Wholesals and retail trade		3,166,309	125,358	1,341,169		203,361	7,462,573	205,755	2,127,493	
Wholesale trade	. 36,166 3,849	611,868 72,665	25,686 2,644	195,935 18,520	196,704 18,680	31,051 4,600	1,117,240	39,890 5,761	286,978 44,595	
Groceries and related products	3,442	55,631	2,461	20,631	20,682	3,952	148,168	4,007	23,817	7
Farm product raw materials		22,487 461,085	1,546	10,662	1,150 156,192	355 22,144	14,577 792,155	917 29,205	7,817 210,749	
Retail trade		2,494,033	96,029	1,121,184	224,846	169,761	6,256,694	163,878	1,821,158	
Building materials and garden supplies	6,046	102,218	4,251	47,356	11,695	8,028	296,128	10,700	104,301	
General merchandise stores Food stores		58,135 251,911	1,634 6,705	27,052 97,144	2,451 8,734	5,016 28,422	192,193	2,811	38,012 275,407	7
Grocery stores	11,020	194,483	4,220	66,154	5,118	19,679	727,774	12,41/4	170,252	2
Other food stores	1 303.	57,428	2,485	30,990	3,616	8,743	325,160		105,155	
Automotive dealers and service stations		249,399 30,865	6,073	59,938 7,508	9,928 4,287	19,877	752,017 82,919	13,148	139,148	
Gasoline service stations	9,339	166,263	3,874	40,627	7,479	14,471	552,854	7,240	78,700	)
Other automotive dealers		52,271	1,599	11,803		3,077	116,244	3,096	100000000000000000000000000000000000000	
Apparel and accessory stores	. 5,947 9,050	99,600 154,320	2,043 5,748	22,653 45,512		8,180 8,839	301,069	4,873 7,145	56,245 77,537	
Bating places	. 28,064	490,109	24,236	320,744	30,119	30,610	1,123,754	41,879	446,273	
Drinking places	15,050	269,230	11,719	171,961	31,134	23,290	846,603	26,541	351,216	5
idenor storesidenores		(*) 29,906	(*)	(*) 12,913	(*) 2,362	3,114 2,459	117,001	2,233 1,896	24,657 25,763	
Used merchandise stores	4,297	66,374	2,814	38,019	7,430	2,506	84,041	2,180	21,212	2
Direct selling organizations		212,221 497,387	9,130	67,327 207,320		4,819 24,601	178,194 881,870	4,113 25,665	28,304	
Wholesale and retail trade not allocable		60,408	3,643			2,549	88,639		19,357	
Finance, insurance, and real estate	72,204	1,185,606	66,071	673,955	583,725	44,068	1,532,481	62,327	640,966	5
Finance	2,633	41,179	2,056			2,221	80,545	3,656	36,334	
Insurance agents, brokers, and service	. 26,545	447,506	16,949	132,439	260,679	18,839	654,529	19,010	129,329	2
Real estate Operators and lessors of buildings		696,921 41,128	47,066 9,647			23,008	797,407	39,661 9,638		2
Lessors, other than buildings	. 1,368	19,998	4,189	68,109	-271	422	14,582	2,221	33,982	2
Real estate agents, brokers, and managers	. 34,695	563,023	30,330	238,773	275,283	16,715	578,725	22,634	211,913	4:11

#### **Business Returns/1972** • Proprietorships

IETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				Size of	business rec	eipts—Cont	inued			
Industry		\$10	,000 under \$	25,000			\$25	,000 under \$	50,000	
<u> </u>	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net profit (less loss
	(17)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
es	306,403	4,976,328	334,912	3,435,849	1,652,527	215,608	7,741,871	374,459	3,830,595	2,758,986
ls and other lodging places. rist courts and motels. uller parks and camps. er lodging places.	19,652	325,760	63,695	1,024,124	17,838	11,806	412,294	60,033	946,371	40,649
	10,391	176,098	35,273	629,116	11,294	6,923	246,665	39,668	657,254	27,703
	6,730	112,854	23,399	311,631	1,745	2,964	98,195	14,184	193,654	8,222
	2,531	36,808	5,023	83,377	4,799	1,919	67,434	6,181	95,463	4,724
mal services. in-operated laundries and dry cleaning. er laundry, cleaning, and garment services. uty shops. ber shops. er personal services.	73,483	1,150,016	72,732	665,144	294,234	35,145	1,234,506	73,749	701,162	225,891
	8,675	142,057	23,269	177,636	9,773	3,884	133,355	20,891	173,714	13,685
	10,212	169,425	13,193	126,182	43,090	8,463	304,195	18,114	182,041	40,913
	27,307	435,679	16,676	161,591	105,182	12,588	434,909	15,011	131,704	85,662
	12,517	175,059	6,527	62,253	73,104	1,615	54,467	1,395	11,916	13,562
	14,772	227,796	13,067	137,482	63,085	8,595	307,580	18,338	201,787	72,069
ness services.  vices to buildings.  agement and public relations.  er business services.	41,458	644,813	37,474	255,147	260,243	19,199	666,679	33,136	231,738	226,461
	7,713	123,194	6,799	40,283	51,099	4,275	149,204	9,037	40,474	36,253
	7,416	117,508	5,769	53,962	59,720	3,850	133,975	4,712	38,810	68,646
	26,329	404,111	24,906	160,902	149,424	11,074	383,500	19,387	152,454	121,562
mobile repair and services	30,651	501,336	35,183	292,263	107,254	22,964	808,198	30,515	325,197	131,927
	25,356	417,477	18,051	166,212	101,147	20,249	720,535	20,499	258,482	113,838
	15,007	243,270	10,753	102,540	58,459	11,376	405,537	12,578	162,120	59,901
	10,349	174,207	7,298	63,672	42,688	8,873	314,998	7,921	96,362	53,937
	5,295	83,859	17,132	126,051	6,107	2,715	87,663	10,016	66,715	18,089
r services, except automobile	26,403	439,737	19,661	153,152	148,962	14,011	487 <b>,</b> 362	16,442	139,373	101,676
ures	15,660	241,491	26,912	242,488	25,988	8,551	317,726	36,541	334,311	26,316
	4,466	63,418	3,190	17,139	22,983	1,241	45,210	1,170	10,112	10,405
	11,194	178,073	23,722	225,349	3,005	7,310	272,516	35,371	324,199	15,911
al and health services	43,522	747,918	38,340	436,522	335,987	61,185	2,302,063	77,717	774,923	1,235,978
	15,298	266,920	15,551	139,748	127,482	25,549	970,883	30,479	268,753	574,936
	28,224	480,998	22,789	296,774	208,505	35,636	1,331,180	47,238	506,170	661,042
services.  tional services. eering and architectural services. enting, auditing, and bookkeeping services.  tified public accountants. eer accounting, auditing, and bookeeping services. services.	22,281	382,860	15,465	112,420	195,957	23,110	822,746	21,857	159,406	476,197
	5,646	87,882	6,043	74,327	25,418	2,724	95,523	5,109	57,260	16,418
	8,529	145,932	6,298	61,740	72,375	5,114	177,959	6,411	47,521	75,891
	10,747	174,382	7,265	53,711	104,507	8,855	308,506	10,045	85,841	154,693
	3,029	49,795	2,490	16,588	30,698	4,279	146,763	4,271	26,947	81,755
	7,718	124,587	4,775	37,123	73,809	4,576	161,743	5,774	58,894	72,938
	8,371	134,201	5,844	64,811	63,764	2,944	108,309	2,904	27,492	46,889
of business not allocable	2,132	39,931	1,693	12,522	9,069	1,103	35,814	2,559	29,948	6,398

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#### PROPRIETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECKIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECKIPTS—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

지역하는 하루를 하고 있는 일 같은 그는 경기를 봤습니까?	-	34	000		business rec	elpts—Cont I		100.000		
Industry			000 under \$1					100,000 or n	<del></del>	_
	Number of businesses	Business receipts	Deprecia- tion	Dépreciable property	Net profit (less loss)	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net (le
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	
All industries	616,108	43,245,301	1,995,807	18,412,828	8,908,775	502,539	125,717,312	2,656,928	25,578,204	9,
griculture, forestry, and fishing	117,933	7,986,843	858,603	8,013,278	1,210,264	55,261	14,570,828	703,376	6,703,763	
Farms.	109,721	7,414,845	822,867	7,709,085	1,063,880	50,977	13,678,808	667,458	6,403,238	
Field erop Fruit, tree nut, and vegetable	5.718	401,670, 401,777	308,537 41,403	2,626,714 416,205	494,494 58,249	12,674 3,809	2,082,309 922,177	202,846 62,421	1,778,737 678,054	
Horticultural specialty	1,409	96,881	4,244	42,613	17,867	625	128,669	5,160	59,203	
Animal specialty	478	4,384,248 38,210	455,072 5,886	4,501,769 55,564	485,713 -994	32,789 375	10,254,871 81,315	376,990 7,854	3,696,852 71,822	1
Farms not allocable		69,059 153,306	7,725	66,220	8,551	705	209,467	12,187	118,570	ļ
Other agricultural services, forestry, and fishing	6,082	418,692	10,048 25,688	51,725 252,468	29,259 117,125	907 377 <b>.</b> 3	159,469 732,551	7,290 28,628	52,287 248,238	1
ining	. 352 <b>و</b> 3	240,741	20,589	231,443	16,915	3,195	995,176	78,978	787,722	١.
onstruction	56,980	4,055,190	132,147	929,803	625,385	53,709	13,138,030	272,071	1,969,316	1
General contractors and operative builders	17,200	239 <b>,</b> 570	41,197	315,967	165,235	26,576	7,344,740	129,899	976,519	"
Building contractors and operative builders Other general contractors	14,7 <b>8</b> 0 2,420	1,067,848 171,722	24,530 16,667	190,825 125,142	138,277 26,958	23,664 2,912	6,511,365 833,375	80,440 49,459	621,087 355,432	
Special trade contractors	37.844	2,682,309	82,514	563,230	439,933	25,904	5,502,874	133,497	941,031	
Plumbing, heating, and air conditioning	10,119	733,105 210,287	16,159	126,273	119,708	6,555	1,347,384	22,182	158,881	
Electrical work	4,518	210,287 317,021	4,482 7,090	26,043 47,423	35,108 50,947	1,362 3,744	275,260 789,970	3,526 11,011	23,601 87,704	
Masonry, stonework, and plastering	5,644	391,891	8,566	57,369	62,103	3,327	762,566	11,546	82,217	
Contractors, not elsewhere classified		268,335 761,670	4,685 41,532	30,841 275,281	45,874 45,193	2,591 8,325	517,833 1,809,861	611 و5 621 و79	37,211 551,417	
Contractors not allocable		133,311	8,436	50,606	20,217	1,229	290,416	8,675	51,766	
nufacturing	17,029	1,198,073	65,266	445,581	190,912	16,981	4,371,283	155,045	1,307,097	
Lumber and wood products, except furniture		231,609	26,570	138,962	31,218	3,845	1,095,662	69,211	457,464	
Printing, publishing, and allied industries		211,249	8,173	72,153	37,812	2,500	462,457	14,546	147,692	
Other manufacturing industries	8,018	187,940 567,275	8,412 22,111	73,283 161,183	41,189 80,693	1,786 8,850	354,183 2,458,981	12,080 59,208	122,627 579,314	
ansportation, communication, electric, gas, and sanitary										
ervices Local and interurban passenger transit	17,108 1,105	489,489 82,138	140,292 11,184	830,544	154,807	11,466	2,634,278	199,716	1,384,130	2
Prucking and warehousing	12,445	841,719	104,717	74,416 553,053	13,370 108,087	464 8,750	66,639 1,987,520	6,678 163,402	51,932 1,061,187	
Other transportation	1,445 2,113	107,012 148,620	11,959 12,432	127,135 75,940	11,593 21,757	1,363 889	431,342 148,777	15,367 14,269	171,631 99,380	1
olesale and retail trade	220,060	15,806,293	294,422	2,934,662						1,
Wholesale trade	27,417	1,985,647	45,364	338,367	1,535,276 324,645	291,274 48,487	76,957,939 21,761,904	779,815	7,649,514	4
Machinery, equipment, and supplies	3,964	284,717	5,757	43,482	45,320	7,688	2,733,586	26,662	1,641,324 248,423	
Groceries and related products	4,935 1,344	362,260	5,481	41,105	36,511	749 و10	5,994,411	40,042	321,867	
Other wholesale trade	17,174	98,655 1,240,015	2,729 31,397	22,586 231,194	6,963 235,851	3,369 26,681	3,977,293 9,056,614	18,702° 103,113	174,736 896,298	
Retail trade	190,308	.13,655,573	246,822	2,572,592	1,193,262	238,869	54,148,446	579,227	5,890,867	3
Building materials and garden suppliesGeneral merchandise stores	8,080 1771	575,077 478,292	11,013 7,109	108,320 83,350	67,726 35,918	12,580	3,116,082 1,228,035	38,291	364,456	
Food stores	36,987	2,680,050	34,838	369,625	183,826	5,889 45,198	11,811,867	12,096 109,151	143,708 1,250,741	ŀ
Grocery stores	27,859 9,128	2,030,383 649,667	23,496 11,342	038 و266 103 587	123,132 60,694	38,652 6,546	10,501,202 1,310,665	92,415 16,736	1,080,716 170,025	
Automotive dealers and service stations	42,671	3,179,222	40,433	405,305	173,156	89,019	21,119,575	152,997	1,398,893	
Motor vehicle dealers		150,158	1,752	29,890	061و4	10,501	4,990,464	21,557	296,702	
Other automotive dealers	36,197 4,528	2,704,572 324,492	32,733 5,948	321,109 54,306	149,267 19,828	68,783 9,735	13,788,154	104,856 26,584	819,362 282,829	1
Apparel and accessory stores		641,887	7,972	77,834	71,026	8,533	1,660,073	16,897	173,588	
Furniture and home furnishings stores		823,399	16,947	144 <b>,</b> 570	84,870	14,941	3,165,033	40,212	429,895	
Drinking piaces	27,235 14,771	1,906,782 1,003,465	55,699 25,869	6 <b>32,</b> 879 314 <b>,</b> 138	183,341 118,922	17,685 4,276	608,914 608,914	84,031 13,172	906,890 167,025	
Drug stores and proprietary stores	3,575	280,462	3,418	38,433	34,633	10,059	2,044,613	20,708	222,240	
Used merchandise stores	5,090 1,130	377,379 74,331	4,201 964	48,103 11,577	26,880 11,054	056 <b>و1</b> 0 646	2,205,931 136,643	18,419 1,704	200,330 15,550	
Direct selling organizations	2,464	167,955	2,665	23,938	19,364	747	131,179	2,257	22,620	
Other retail trade	21,159 2,235	1,467,272	35,694	314,520	182,546	19,240	3,684,826	69,292	594,931	
기가 된 내 경기 회문을 원내되고 있었다. 그리는 이 나중으로		165,073	2,236	23,703	17,369	3,918	1,047,589	12,069	117,323	
nance, insurance, and real estate	19,514 727	1,326,832 47,840	47,747 1,262	612,560	522,319	9,469	2,332,439	99,124	1,856,862	
Insurance agents, brokers, and service	7,278	490,970	10,465	8,338 81,784	21,185 229,674	478 3,688	229,679 814,752	1,367 8,561	21,359 62,668	
Real estate Operators and lessors of buildings	11,509	788,022	36,020	522,438	271,460	5,303	1,288,008	89,196	1,772,835	
Lessors, other than buildings	1,011 (*)	71,058 (*)	13,902 (*)	285,3 <b>0</b> 6 (*)	4,801 (*)	(*)	306,571 (*)	58,104 (*)	242,235,1 (*)	İ
Real estate agents, brokers, and managers	7 6/1	526,821	17,116	184,637	201,305	3,057	665,315	20,875	(*) 372 <b>,</b> 182	
Other real estate	2,820	188,226	4,587	43,770	65,279	1,348	307,094	8,603	372,182 139,932	

IETORSHIPS WITH DEPRECIABLE PROPERTY

Table 2.6—RECEIPTS, DEPRECIATION, DEPRECIABLE PROPERTY, AND NET PROFIT, BY INDUSTRY AND SIZE OF BUSINESS RECEIPTS—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				Size of	business rec	eipts—Cont	inued			
Industry		\$50	,000 under \$	100,000			\$10	0,000 or mor	e	
	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net profit (less loss)	Number of businesses	Business receipts	Deprecia- tion	Depreciable property	Net profit (less loss)
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
:s•	163,264	11,391,760	434,831	4,402,366	4,643,055	59,964	10,331,049	362,458	3 <b>,8</b> 66,496	3,007,827
s and other lodging places	6,078	413,805	56,892	863,995	51,397	2,922	601,920	60,457	957,661	24,303
	4,089	285,866	41,964	666,465	36,101	2,187	415,474	42,044	643,895	20,565
	1,123	70,968	11,720	140,667	8,200	320	60,811	6,054	86,062	7,981
	866	56,971	3,208	56,863	7,096	415	125,635	12,359	227,704	-4,243
mal services.  in-operated laundries and dry cleaning.  ter laundry, cleaning, and garment services.  uty shops.  ther shops.  ther shops.  ter personal services.	15,112	1,025,127	65,525	627,580	183,695	5,614	846,404	46,925	520,456	119,545
	1,376	92,503	11,956	92,951	11,726	425	59,901	7,596	77,850	8,277
	3,268	224,193	19,457	182,787	28,663	2,134	299,101	18,023	176,683	32,114
	4,444	282,092	8,453	80,107	41,928	531	79,228	2,186	23,711	9,658
	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
	5,844	416,282	25,321	267,901	98,049	2,274	374,455	17,788	228,025	66,812
ness services.  vices to buildings  agement and public relations.  er business services.	9,856	684,876	38,794	277,969	163,405	4,446	1,030,532	40,383	295,604	139,153
	1,293	101,416	5,294	33,327	15,212	626	113,569	2,811	14,320	14,433
	1,577	107,084	2,621	18,468	50,935	574	121,998	2,805	39,853	37,314
	6,986	476,376	30,879	226,174	97,258	3,246	794,965	34,767	241,431	87,406
mobile repair and services	13,404	952,061	31,675	297,345	129,508	6,692	1,164,017	36,139	330,491	101,330
	12,153	863,840	20,231	205,802	116,714	5,561	933,593	17,654	193,962	87,572
	6,972	497,603	10,998	107,855	67,822	2,903	472,195	9,051	98,862	41,169
	5,181	366,237	9,233	97,947	48,892	2,658	461,398	8,603	95,100	46,403
	1,251	88,221	11,444	91,543	12,794	1,131	230,424	18,485	136,529	13,758
ir services, except automobile	6,781	471,237	13,146	111,722	82,291	2,056	329,149	7,394	62,804	41,116
buresbducers, orchestras, and entertainerser amusement and recreation services	3,845	257,693	18,854	195,800	43,325	2,664	604,633	44,681	383,982	65,554
	535	36,285	1,166	11,863	13,239	634	150,007	2,745	18,287	55,748
	3,310	221,408	17,688	183,937	30,086	2,030	454,626	41,936	365,695	9,806
cal and health services	84,265	5,949,816	166,667	1,676,106	3,212,995	27,483	4,259,990	100,958	1,100,517	1,966,842
	43,287	3,109,265	77,653	687,486	1,893,341	17,072	2,510,922	50,329	454,628	1,424,745
	40,978	2,840,551	89,014	988,620	1,319,654	10,411	1,749,068	50,629	645,889	542,097
l services.  tional services. eering and architectural services. mting, auditing, and bookkeeping services	14,208	954,200	21,155	167,207	536,606	4,235	737,999	12,228	97,086	349,398
	1,662	120,247	5,520	58,143	26,649	257	58,795	1,166	14,942	5,095
	3,233	228,799	5,240	40,259	76,161	2,251	471,516	7,925	66,706	109,200
	3,911	270,286	8,362	61,734	106,455	809	120,677	2,733	20,085	40,575
	2,539	174,543	5,338	39,960	71,250	629	93,719	1,993	13,895	33,234
	1,372	95,743	3,024	21,774	35,205	180	26,958	740	6,190	7,341
	909	63,613	3,001	24,506	30,568	535	105,417	1,469	16,162	45,716
of business not allocable	868	60,080	1,910	12,591	9,842	1,220	386,290	6,345	53,304	17,82

Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. : Receipts not reported are included in the business receipts size class, "Under \$10,000."

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		[All	. figures are	estimates bas	ed on samples	-money amoun	ts are in tho	usands of dol	lars]					
	Numbe	r of—		Adjus	sted gross in	ome	Income tax	Numbe	r of—		Adj	usted gross in	ome	Income tax
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
		J			L	<u> </u>			L	Agriculture,	forestry, ar	nd fishing		
	Ĭ		A	ll industries							Total			
Returns with and without adjusted gross income, total	9,268,799	10,172,792	275,993,721	113,970,220	39,113,220	74,857,000	16,396,165	3,150,260	3,206,381	51,596,105	33,588,565	5,228,996	28,359,569	4,576,432
Returns with adjusted gross income, total	8,976,395	9,832,803	261,872,823	115,929,868	40,830,972	75,098,896	16,396,165	3,031,146	3,084,309	48,227,585	34,280,764	5,925,418	28,355,346	4,576,432
Under \$2,000	754,843	809,403	8,890,465	845,038	196,917	648,121	375	301,414	305,475	2,245,791	332,053	-5,052	337,105	49
\$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	1,518,038 2,450,363 2,915,544 1,135,802	1,641,796 2,676,514 3,189,263 1,275,333	23,914,608 51,121,636 76,527,896 71,784,302	5,329,018 18,282,192 40,814,744 32,566,062	2,062,661 6,068,360 11,657,590 14,184,585	3,266,357 12,213,832 29,157,154 18,381,477	104,470 1,140,114 4,253,695 5,379,183	609,567 904,366 899,728 265,416	618,627 919,233 912,606 274,525	5,865,965 12,163,608 14,553,249 9,616,871	2,137,518 6,708,284 12,384,013 7,444,107	515,578 1,362,632 2,309,569 1,592,601	1,621,940 5,345,652 10,074,444 5,851,506	37,339 408,532 1,261,811 1,210,608
\$50,000 under \$100,000	164,931 35,515	194,127	21,364,870 7,718,774	10,884,049 5,555,255	5,205,549 1,409,604	5,678,500	2,883,109	38,647	40,798	2,504,635	2,607,436	213,697	2,393,739	690,347
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	946 413	44,396 1,360 611	314,635 235,637	637,128	28,287 17,419	4,145,651 608,841 998,963	1,963,197 267,557 404,465	11,384 435 189	12,326 499 220	1,177,329 47,869 52,268	1,875,189 294,396 497,768	-34,634 -11,723 -17,250	1,909,823 306,119 515,018	667,112 121,211 179,423
Returns with no adjusted gross income	292,404	339,989	14,120,898	-1,959,648	-1,717,752	-241,896	-	119,114	122,072	3,368,520	-692,199	-696,422	4,223	-
		<del></del>	·····		·	Agricultur	e, forestry,	and fishing—	Continued					
							Fa	rms						
Date of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control o				Total .							Field crop			
Returns with and without adjusted gross income, total	2,967,190	3,007,181	48,638,386	31,563,360	4,697,554	26,865,806	4,319,174	1,051,609	1,061,476	14,109,635	10,796,100	2,842,549	7,953,551	1,412,570
Returns with adjusted gross income, total	2,853,860	2,892,309	45,404,520	32,221,117	5,371,980	26,849,137	4,319,174	1,016,918	1,026,762	13,461,418	10,960,612	3,005,670	7,954,942	1,412,570
Under \$2,000	287,044	289,921	2,108,365	315,254	-9,893	325,147	25 400	98,266	98,266	589,081	108,409	16,870	91,539	27
\$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	575,232 855,164 841,181 247,312	582,813 865,457 849,948 253,499	5,571,820 11,579,435 13,709,843 8,887,572	2,019,466 6,344,905 11,565,658 6,944,984	465,132 1,252,131 2,144,152 1,408,631	1,554,334 5,092,774 9,421,506 5,536,353	35,408 387,520 1,176,888 1,131,586	222,174 299,873 287,830 95,581	223,429 302,207 290,997 97,910	1,728,175 3,288,410 4,482,890 2,767,493	775,068 2,208,917 3,997,198 2,650,257	281,634 653,530 1,124,681 782,323	493,434 1,555,387 2,872,517 1,867,934	14,662 144,709 415,477 441,681
\$50,000 under \$100,000 \$100,000 under \$500,000	36,390 10,940	38,233 11,755	2,309,101 1,141,432	2,458,469 1,801,875	173,222 -34,020	2,285,247 1,835,895	652,571 642,907	10,522 2,567	11,045 2,794	483,772 116,010	704,771 403,502	131,868 15,771	572,903 387,731	194,957 150,385
\$500,000 under \$1,000,000 \$1,000,000 or more	415 182 113,330	472 211	45,928 51,024 3,233,866	281,375 489,131 -657,757	-11,018 -16,357 -674,426	292,393 505,488 16,669	115,727 176,523	78 27	86 28	3,147 2,440	53,300 59,190	-481 -526	53,781 59,716	22,235 28,437
Returns with no adjusted gross income	113,330	114,872	L		Ĺ <u>.</u>	10,009		34,691	34,714	648,217	-164,512	-163,121	-1,391	
Returns with and without adjusted gross income,	<u> </u>	r	Fruit, tre	e nut, and ve	getable			·		Hortic	ultural speci	lalty		
total	131,958	132,524	2,349,086	2,047,265	205,734	1,841,531	374,722	16,650	16,650	356,608	230,935	52,214	178,721	36,000
Returns with adjusted gross income, total	124,214	124,775	2,111,428	2,106,881	251,985	1,854,896	374,722	15,784	15,784	328,079	235,358	59,354	176,004	36,000
Under \$2,000	10,600 16,725 30,470	10,600 16,846 30,470	85,685 187,742 309,364	11,195 60,567 222,146	693 8,789 28,647	10,502 51,778 193,499	846 13,606	(*) 2,786 3,355	(*) 2,786 3,355	(*) 20,137 66,783	(*) 9,715 27,779	(*) 4,329 11,267	(*) 5,386 16,512	104 1,973
\$10,000 under \$20,000. \$20,000 under \$50,000.	38,998 21,167	39,070 21,373	477,774 637,138	548,710 606,820	62,148 102,810	486,562 504,010	56,822 97,770	6,485 2,475	6,485 2,475	126,717 70,375	88,260 71,006	19,328 18,791	68,932 52,215	9,204 12,600
\$50,000 under \$100,000	4,639 1,529	4,732 1,593	268,173 139,458	321,189	36,768	284,421 228,086	81,316	222	222	25,395	15,617	4,325	11,292	4,018
\$100,000 under \$500,000 \$500,000 under \$1,000,000	´ 61	64	3,722	242,552 40,726	14,466 <b>-</b> 928	41,654	84,135 17,992	92	92	14,466 161	16,365 6,194	2,036 -118	14,329 6,312	6,159 1,942
\$1,000,000 or more	25	27	2,372	52,976	-1,408	54,384	22,235	,			-			2,7-2
Returns with no adjusted gross income	7,744	7,749	237,658	-59,616	-46,251	-13,365		866	866	28,529	-4,423	-7,140	2,717	
Returns with and without adjusted gross income,				Livestock	,					Ani	mal specialty	(		
total	1,494,692	1,499,890	30,845,544	14,750,002	1,839,643	12,910,359	1,914,830	61,420	61,471	317,141	902,764	-93,387	996,151	149,777
Returns with adjusted gross income, total	1,432,634	1,437,600	28,582,130	15,116,080	2,242,172	12,873,908	1,914,830	59,478	59,514	292,518	931,488	-70,626	1,002,114	149,777
Under \$2,000\$2,000 under \$5,000	163,492 296,032	163,864 296,535	1,402,749 3,539,269	178,836 1,037,950	-14,927 183,589	193,763 854,361	17 16.948	3,109 5,918	3,109 5,918	9,286	3,281	-2,314	5,595	-
\$5,000 under \$10,000. \$10,000 under \$20,000.	452,771 404,781	454,887 405,636	7,740,303 8,326,813	3,371,838 5,490,644	595,226 1,004,217	2,776,612 4,486,427	193,937 543,110	16,123 25,477	16,123 25,477	22,234 51,667 83,412	21,622 121,314 360,071	-4,039 -9,940 -26,527	25,661 131,254 386,598	472 7,226 36,656
\$20,000 under \$50,000	95,171	95,714	5,215,615	2,681,529	526,110	2,155,419	428,182	7,002	7,033	79,141	200,723	-7,082	207,805	31,824
\$50,000 under \$100,000 \$100,000 under \$500,000 \$500,000 under \$1,000,000	14,870 5,203 208	15,262 5,355 224	1,456,361 823,045 32,287	996,385 888,649 139,930	18,966 -51,005 -7,424	977,419 939,654 147,354	259,364 310,397 54,500	1,300 506 30	1,302 509 30	16,880 27,984 1,595	89,450 86,169 21,485	-10,284 -8,502 -1,384	99,734 94,671 22,869	23,494 29,797 8,817
\$1,000,000 or more	106	123	45,688	330,319	-12,580	342,899	108,375	13	13	319	27,373	-554	27,927	11,491
Returns with no adjusted gross income	62,058	62,290	2,263,414	-366,078	-402,529	36,451	-	1,942	1,957	24,623	-28,724	-22,761	-5,963	
Footnote at end of table.														

	Numbe	r of—		Adj	sted gross in	ncome	and the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of th	Numbe	r of—		Adju	sted gross i	ncome	
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Met profit (less loss)	Other income or loss	Income tax after credits
			Eng	rms-Continue	a a	Agricultu	re, forestry,	and fishing-	-Continued	2				
				ns not alloca						Vet	erinary servi	ce		
Returns with and without adjusted gross income, total	234,186	235,170		T	I				100			7,500		
Returns with adjusted gross income, total	227,146	237,874	660,372 628,947	3,178,055	-149,199 -116,575	3,327,254	503,939	11,887 11,658	12,063	574,962 562,525	265,497 266,108	202,875	62,622 63,193	45,583 45,583
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	13,405 37,299 58,164 82,283 28,929	13,718 37,299 58,415 82,283 28,994	17,519 74,263 122,908 212,237 117,810	15,696 133,825 434,537 1,147,616 818,753	-9,611 -9,170 26,599 -39,695 -14,321	25,307 142,995 461,136 1,187,311 833,074	2,698 29,054 122,667	2,513 3,533 4,853	2,513 3,678	58,471 96,631	14,147 53,348	9,412 31,736	4,735 21,612	(*) 5,414
\$50,000 under \$109,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	5,612 1,372 64 18	5,670 1,412 65 18	58,520 20,469 5,072 149	385,729 223,357 42,907 31,768	-8,421 -6,786 -744 -1,228	394,150 230,143 43,651 32,996	133,140 103,381 81,838 17,753 13,408	717 42	4,884 717 42 -	316,733 81,921 8,769	147,463 45,651 5,499	123,458 34,850 3,459	24,005 10,801 2,040	25,055 12,488 2,125
Returns with no adjusted gross income	7,040	7,296	31,425	-56,133	-32,624	-23,509	-	(*)	(*)	(*)	(*)	(×)	(*)	- 2
			Animal servi	ces, except	veterinary					Landscape an	d horticulture	al services	35-76	
Returns with and without adjusted gross income, total	47,124	47,165	333,022	638,337	-21,364	659,701	93,939	66,254	66,255	895,847	569,056	229,186	339,870	52,657
Returns with adjusted gross income, total	46,138	46,162	323,038	648,129	~15,467	663,596	93,939	63,996	63,997	857,664	577,747	235,248	342,499	52,657
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	2,415 7,545 11,410 17,982 5,525	2,415 7,545 11,410 17,982 5,525	36,001 57,079 56,842 107,756 41,113	3,035 24,772 84,455 252,457 151,645	267 2,758 81 271 -4,253	2,768 22,014 84,374 252,186 155,898	503 5,043 26,114 23,219	6,784 12,960 20,880 20,017 3,165	6,784 12,960 20,880 20,017 3,165	45,492 81,136 253,348 318,177 132,744	7,914 46,376 154,936 273,406 79,758	3,686 29,882 68,501 90,347 36,576	4,228 16,494 86,435 183,059 43,182	5 641 8,021 27,794 12,326
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	947 295 13 6	965 300 14 6	15,648 6,758 601 1,240	65,323 51,026 8,292 7,124	-7,788 -5,686 -283 -834	73,111 56,712 8,575 7,958	15,971 16,771 3,698 2,620	163 27 -	163 28 -	25,634 1,133	10,429 4,928 - -	5,706 550	4,723 4,378 -	2,507 1,363
Returns with no adjusted gross income	986	1,003	9,984	-9,792	-5,897	-3,895	2	2,258	2,258	38,183	-8,691	-6,062	-2,629	-
			Other ag	ricultural se	rvices			-			Forestry			
Returns with and without adjusted gross income, total	21,001	21,189	684,805	196,345	62,488	133,857	23,259	15,139	15,140	131,594	225,669	10,708	214,961	26.660
Returns with adjusted gross income, total	19,595	19,783	651,767	207,992	63,694	144,298	23,259	14,596	14,597	125,483	229,029	12,113	214,961	36,663 36,663
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	1,523 4,289 6,309 5,331 1,914	1,523 4,290 6,476 5,333 1,928	25,480 72,177 126,820 185,280 182,401	2,043 14,797 48,147 69,858 53,392	-1,309 5,696 10,200 22,592 19,363	3,352 9,101 37,947 47,266 34,029	192 2,302 6,262 8,381	(*) 1,777 3,396 4,621 2,869	(*) 1,777 3,396 4,621 2,869	(*) 26,113 26,545 41,082 18,034	(*) 6,002 26,004 63,537 77,354	(*) 1,502 2,675 5,884 2,485	(*) 4,500 23,329 57,653 74,869	193 1,939 6,797 11,718
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	188 41 -	191 42 -	44,272 15,337 -	12,710 7,045	5,423 1,729	7,287 5,316	3,218 2,904 -	378 116 9 3	378 117 9 3	1,549 363 400 4	24,576 19,741 6,336 3,738	-187 -879 -267 -59	24,763 20,620 6,603 3,797	6,050 6,165 2,560 1,241
Returns with no adjusted gross income	1,406	1,406	33,038	-11,647	-1,206	-10,441	-	(*)	(*)	(*)	(*)	(*)	(*)	-
		Agric	ulture, fores	try, and fish	ing-Continue	ed					Mining			
Returns with and without adjusted gross income,		Commercia	al fishing and	i fish hatche	ries and pres	erves					Total.			
total	35,921	36,033	335,930	325,410	47,308	278,102	36,093	48,750	51,411	1,651,406	2,099,597	-13,223	2,112,820	593,716
Returns with adjusted gross income, total	34,160	34,272	301,029	333,945	54,694	279,251	36,093	45,867	48,384	1,449,925	2,230,786	41,760	2,189,026	593,716
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	2,903 8,471 9,651 10,441 2,543	2,903 8,511 9,651 10,441 2,615	9,005 47,980 81,079 93,802 38,274	3,201 28,899 69,624 149,534 68,737	935 10,246 20,081 14,182 6,379	2,266 18,653 49,543 135,352 62,358	410 4,848 16,312 10,719	2,791 3,918 6,212 10,663 12,226	2,791 3,922 6,227 11,186 12,983	46,009 52,000 84,604 204,300 403,314	3,198 13,791 44,085 155,955 389,427	-3,646 -1,199 -2,118 21,603 37,647	6,844 14,990 46,203 134,352 351,780	101 2,377 15,919 63,156
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more	114 34 3	114 34 3 -	26,502 3,457 930	7,409 4,690 1,851	2,719 252 -100	4,690 4,438 1,951	1,637 1,572 595	6,037 3,704 214 102	6,689 4,206 254 126	258,031 307,067 47,468 47,132	428,044 672,955 146,668 376,663	14,091 -16,601 -6,312 -1,705	413,953 689,556 152,980 378,368	108,324 229,464 56,894 117,481
Returns with no adjusted gross income	1,761	1,761	34,901	-8,535	-7,386	-1,149	172	2,883	3,027	201,481	-131,189	-54,983	-76,206	1 -
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Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

			figures are							·				
	· Numbe	r of—	Business	Adju	sted gross in	come	Income tax	Numbe	r of-		Adjı	isted gross in	come	Income tax
Size of adjusted gross income	Returns	Businesses	receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Othef income or loss	after credits
					•		Mining-	Continued	I	J	!	<del></del>	<del></del>	
Returns with and without adjusted gross income,		<b>.</b>	Oil ar	nd gas extrac	tion					Nonmetalli	c minerals, e	xcept fuels		
total	41,401	44,003	1,356,100	1,981,536	-27,512	2,009,048	567,615	4,318	4,324	145,312	83,338	13,616	69,722	17,529
Returns with adjusted gross income, total	39,462	41,935	1,196,147	2,101,663	19,159	2,082,504	567,615	3,745	3,750	114,828	87,191	16,301	70,890	17,529
Under \$2,000\$2,000 under \$5,000	1,963 3,045	1,963 3,049	21,843 50,529	2,130 11,345	-1,597 -1,611	3,727 12,956	72	1,437	1,437	14,001	6,327	258	6,069	(*)
\$5,000 under \$10,000 \$10,000 under \$20,000	5,135 8,614	5,150 9,137	69,656 170,239	36,691 127,588	-2,934 18,417	39,625 109,171	2,124 13,385	1,092	1,092	9,475	15,124	1,980	13.144	
\$20,000 under \$50,000	11,109	11,864	327,958	354,615	28,517	326,098	57,873	859	859	46,658	26,317	9,169	17,148	1,234 3,935
\$50,000 under \$100,000 \$100,000 under \$500,000	5,722 3,567	6,347 4,055	199,232 267,634	405,941 €48,141	7,424 -19,812	398,517 667,953	103,287 220,657	256 96	257 100	31,450 12,094	17,626 17,761	3,098 1,864	14,528 15,897	4,322 5,988
\$500,000 under \$1,000,000 \$1,000,000 or more	208 99	248 122	46,040 43,016	142,196 373,016	-6,270 -2,975	148,466	54,999	5	5	1,150	4,036	-68	4,104	1,970
Returns with no adjusted gross income	1,939	2,068	159.953	-120,127	-46,671	375,991 -73,456	115,218	573	574	30,484	-3,853	-2,685	-1,168	,
	· · · · · · · · · · · · · · · · · · ·				l	,				1		-2,005	-1,100	
		····		Total			Constru	ction						
Returns with and without adjusted gross income, total	801,766	804,528	27,108,554		/ 072 /10	2 577 205	000 001	201 402			building cont			
Returns with adjusted gross income, total	779,157	781,609	27,108,554	7,789,747 7,991,021	4,073,412 4,209,303	3,716,335 3,781,718	873,024 873,024	124,601 117,033	125,093 117,265	9,040,393 8,281,748	1,468,263 1,574,075	775,495 842,932	692,768 731,143	209,485
Under \$2,000	60,917	61,168	692,605	72,775	47,109	25,666	51	6,126	6,126	195,417	5,867	-1,935	7.802	209,485 2
\$2,000 under \$5,000 \$5,000 under \$10,000	149,170 263,979	149,242 264,265	2,097,545 4,839,797	532,169 1,947,324	323,944 1,014,302	208,225 933,022	9,051 114,724	17,283 35,567	17,355 35,568	574,562 1,186,300	62,336 269,842	31,408 136,959	30,928 132,883	1,037 15,291
\$10,000 under \$20,000 \$20,000 under \$50,000	239,998 58,372	241,265 58,868	8,086,186 6,986,339	3,286,456	1,476,530	1,809,926	330,261	38,761	38,762	2,472,482	546,058	284,758	261,300	54,026
\$50,000 under \$100,000	5,805	5,859	2,025,920	1,618,781 377,635	1,016,790 251,860	601,991 125,775	261,354 99,137	16,823 2,137	16,959 2,153	2,622,233 894,350	483,014 142.155	286,813 81,333	196,201 60,822	78,322 37,338
\$100,000 under \$500,000 \$500,000 under \$1,000,000	906	929	739,207	140,694	77,676	63,018	53,000	332	338	319,246	53,656	22,966	30,690	19,896
\$1,000,000 or more	10	13	30,285	15,187	1,092	14,095	5,446	4	4	17,158	11,147	630	10,517	3,573
Returns with no adjusted gross income	22,609	22,919	1,620,670	-201,274	-135,891	-65,383	-	7,568	7,828	758,645	-105,812	-67,437	-38,375	-
Returns with and without adjusted gross income,			Oper	ative builder	s					Highway a	nd street cons	struction	·	
total	8,947	8,947	1,170,877	144,738	62,812	81,926	27,332	7,658	7,664	585,752	104,171	62,419	41,752	16,450
Returns with adjusted gross income, total	8,040	8,040	992,138	167,190	72,401	94,789	27,332	7,580	7,586	558,799	107,695	66,685	41,010	16,450
Under \$2,000: \$2,000 under \$5,000.	551	551	62,203	1,851	2,478	-627	45	(*) 1,516	(*) 1,516	(*) 48,954	(*) 5,562	(*) 6,078	(*) -516	95
\$5,000 under \$10,000 \$10,000 under \$20,000	913 4,372	91.3 4,372	56,414 376,402	7,457 65,568	3,821 20,185	3,636 45,383	343 6,596	1,440 2,599	1,440 2,599	50,433 109,059	10,457 33,887	6,073 15,518	4,384 18,369	907 2,884
\$20,000 under \$50,000	1,675	1,675	300,491	49,308	25,135	24,173	8,184	984	984	185,511	29,847	19,815	10,032	4,313
\$50,000 under \$100,000 \$100,000 under \$500,006	438 ì 91	438 91	126,459 70,169	27,104 15,902	13,379	13,725 8,499	6,382 5,782	227	227	95,697	15,115	11,000	4,115	3,606
\$500,000 under \$1,000,000 \$1,000,000 or more	}	- 7	70,169	10,902	7,403	0,499	٦, ٢٥٤	61	67	63,035	11,558	7,183	4,375	4,645
Returns with no adjusted gross income	907	907	178,739	-22,452	-9,589	-12,863	_ :	78	78	26,953	-3,524	-4,266	742	-
			**								· ·			
Returns with and without adjusted gross income,				uction, excep	<del></del>					lumbing, hea	ting, and air	conditioning		
total  Returns with adjusted gross income, total	13,882 13,272	13,883 13,272	701,114	165,786	94,100	71,686	20,735	77,368	77,369	3,166,277	842,236	494,618	347,618	101,174
Under \$2,000	(*)	(*)	641,911 (*)	176,188 (*)	101,009	75,179 (*)	20,735 (*)	74,119 5,629	74,120 5,629	3,038,687 84,272	852,920 6,919	504,178	348,742	101,174
\$2,000 under \$5,000 \$5,000 under \$10,000	1,722 3,630	1,722 3,630	38,337 95,079	6,576 -28,040	3,607 17,904	2,969	119	11,319	11,319	227,866	41,799	3,681 28,112	3,238 13,687	594
\$10,000 under \$20,000	4,568	4,568	109,702	63,170	25,179	10,136 37,991	1,493 5,914	21,218 28,567	21,218 28,567	587,537 1,098,653	158,000 402,601	87,310 203,947	70,690 198,654	8,727 41,734
\$20,000 under \$50,000 \$50,000 under \$100,000	2,054 212	2,054	261,308 73,626	56,424 13,419	35,978 10,158	20,446 3,261	6,916 3,554	6,579 730	6,579	767,490	186,078	137,292	48,786	32,260
\$100,000 under \$500,000	51	51	50,789	7,640	6,080	1,560	2,726	730	731 77	226,075 46,794	45,803 11,720	36,215 7,621	9,588 4,099	12,865 4,994
\$500,000 under \$1,000,000 \$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	-		-	· -
Returns with no adjusted gross income	610	611	59,203	<b>-</b> 10,402	-6,909	-3,493	-	3,249	3,249	127,590	-10,684	-9,560	-1,124	-
Footnote at end of table.														

	Number	r of—		Adjı	sted gross in	ncome	Income tax	Numbe	r of—		Adj	usted gross i	nc ome	Income tax
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
		l	L				Construction	-Continued					•	
			Painting, pap	er hanging, a	nd decorating					Е	lectrical wor	k		
Returns with and without adjusted gross income,	108,914	100.000	3 222 240	220 000	005 100									
total Returns with adjusted gross income, total	106,914	109,058 107,090	1,387,960 1,314,631	812,280 821,614	395,133 403,212	417,147 418,402	70,519 70,519	44,423 43,878	44,592 44,047	1,669,147 1,627,529	538,492 542,654	281,074 285,644	257,418 257,010	67,038 67,038
Under \$2,000	11,317	11,317	59,301	14,819	11.514	3,305	30	3,313	3,313	43,151	3,842	3,529	313	67,038
\$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	28,576 39,829 23,485 3,592	28,576 39,829 23,629 3,592	146,058 431,968 405,847 223,118	96,268 293,336 312,367 94,218	61,288 138,870 131,946 51,852	34,980 154,466 180,421 42,366	1,350 18,210 32,228 15,749	4,201 13,058 17,724 5,098	4,201 13,058 17,890 5,098	123,556 319,446 486,039 501,573	15,362 100,291 244,748 141,846	10,734 60,936 95,473 86,201	4,628 39,355 149,275 55,645	200 5,639 26,136 24,098
\$50,000 under \$100,000	132	, 132	39,669	8,302	6,396	1,906	2,203	431	434	114,130	27,661	22,235	5,426	7,502
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	(*) -	(*) -	(*) 	(*) - -	(*)	(*) -	(*) - -	53	53 -	39,634	8,904	6,536 -	2,368 -	3,463
Returns with no adjusted gross income	1,968	1,968	73,329	-9,334	-8,079	-1,255	-	545	545	41,618	-4,162	-4,570	408	-
			Masonry, sto	nework, and p	lastering	<u></u>				Carpent	ering and flo	oring		
Returns with and without adjusted gross income, total	63,690	63,693	2,005,843	610,241	375,239	235,002	61,711	185,498	185,764	2,364,999	1,446,241	732,030	714,211	121,742
Returns with adjusted gross income, total	62,278	62,279	1,925,018	616,923	379,441	237,482	61,711	183,570	183,836	2,317,649	1,453,458	737,089	716,369	121,742
Under \$2,000	5,151	5,151	41,886	5,920	6,467	<b>-</b> 547	-	15,040	15,040	66,267	18,615	14,455	4,160	-
\$2,000 under \$5,000 \$5,000 under \$10,000	10,582 21,660	10,582 21,660	146,731 395,803	39,801 157,245	31,338 90,136	8,463 67,109	812 8,261	43,030 73,466	43,030 73,466	295,863 740,555	150,125 528,762	97,357 275,032	52,768 253,730	3,271 32,486
\$10,000 under \$20,000 \$20,000 under \$50,000	20,317 4,206	20,317 4,206	731,751 477,259	276,236 110,268	149,716 80,235	126,520	26,921	46,812	47,078	827,262	617,424	268,162	349,262	62,980
\$50,000 under \$100,000. \$100,000 under \$500,000.	4,206 325 37	325 38	108,620 22,968	21,663 5,790	17,590 3,959	30,033 4,073 1,831	17,460 6,067 2,190	5,063 129 30	5,063 129 30	327,076 44,116 16,510	126,459 7,601 4,472	74,163 6,359 1,561	52,296 1,242 2,911	19,390 1,877 1,738
\$500,000 under \$1,000,000 \$1,000,000 or more	-	-	-		-	-,	-,	-	-	-			-,/11	+,755
Returns with no adjusted gross income	1,412	1,414	80,825	-6,682	-4,202	-2,480	_	1,928	1,928	47,350	-7,217	-5,059	-2,158	-
<b>.</b>				-,	.,						-7,627		-2,150	
Returns with and without adjusted gross income,				nd sheet meta						<u>c</u>	oncrete work		<del></del>	
total	28,501	28,504	992,246	282,195	163,400	118,795	30,865	16,020	16,023	786,165	168,457	95,443	73,014	20,408
Returns with adjusted gross income, total	27,930	27,933	948,361	285,470	164,618	120,852	30,865	15,038	15,041	738,021	172,272	97,675	74,597	20,408
Under \$2,000\$2,000 under \$5,000	(*) 5,923	(*) 5,923	(*) 86,716	(*) 21,102	. (*) 15,225	(*) 5,877	278	1,811 2,742	1,811 2,742	26,536 31,412	2,027 9,269	1,613	6,346	104
\$5,000 under \$10,000 \$10,000 under \$20,000	8,505 9,464	8,505 9,467	205,029 281,799	63,856 126,556	39,089 57,990	24,767 68,566	4,234 12,289	3,678 5,131	3,678 5,131	102,777	28,263 72,312	13,215 36,881	15,048 35,431	1,331 6,973
\$20,000 under \$50,000	2,210	2,210	287,780	62,087	44,638	17,449	10,762	1,479	1,479	261,100	46,907	32,501	14,406	8,248
\$50,000 under \$100,000\$100,000 under \$500,000	116	116	37,137	7,329	5,073	2,256	2,127	174	174	76,603	10,600	8,492	2,108	2,622
\$500,000 under \$1,000,000	18	18	14,214	2,940	1,759	1,181	1,175	23	26	21,309	2,894	2,050	844	1,130
\$1,000,000 or more	-	-	- 10 005	- 0	-		-	-	-	· -		-	-	-
Returns with no adjusted gross income	571	571	43,885	-3,275	-1,218	-2,057	-	982	982	48,144	-3,815	-2,232	-1,583	-
Returns with and without adjusted gross income,		,	fiscellaneous	special trade	contractors					Contract	tors not allo	able		
total	77,789	77,864	2,129,434	817,997	368,202	449,795	87,998	39,668	39,920	858,230	350,807	138,591	212,216	34,825
Returns with adjusted gross income, total	75,436	75,510	2,035,937	829,781	379,825	449,956	87,998	39,226	39,478	818,000	353,396	139,630	213,766	34,825
Under \$2,000\$2,000 under \$5,000	4,480 12,438	4,480 12,438	38,697 221,375	4,966 46,928	902 13,322	4,064 33,606	- 524	3,738 8.981	3,989 8,981	53,758 103,964	5,111 33,381	1,808 20,004	3,303	4 573
\$5,000 under \$10,000	24,305	24,305	407,972	181,170	94,122	87,048	10,719	14,470	14,470	212,474	105,924	42,972	13,377 62,952	6,464
\$10,000 under \$20,000 \$20,000 under \$50,000	27,257 6,306	27,257 6,379	636,806 526,031	375,439 171,046	134,246 104,449	241,193 66,597	36,336 26,248	9,802	9,803 2,032	234,181 180,037	134,447 57,462	42,072 26,798	92,375 30,664	13,691 9,100
\$50,000 under \$100,000	549	550	146,349	36,095	24,894	11,201	9,082	174	174	26,046	12,668	4,722	7,946	3,244
\$100,000 under \$500,000 \$500,000 under \$1,000,000	101	101	58,707	14,137	7,890	6,247	5,089	29	29	7,540	4,403	1,254	3,149'	1,749
\$1,000,000 or more	-	-	-	-	-	-	- [	· _	-	-	-	-	-	-
Returns with no adjusted gross income	2,353	2,354	93,497	-11,784	-11,623	-161	-	442	442	40,230	-2,589	-1,039	-1,550	-
Footnote at end of table.									L					

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

		[A11	figures are	estimates bas	ed on samples	-money amoun	ts are in tho	usands of dol	lars]					
	Numbe	r of—	D =4	Adjı	sted gross in	соте	Income tax	Numbe	r of—		Adj	sted gross in	ncome	Income tax
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
							Manufac	turing		<b>.</b>	<del>'</del>			
				Total						Food a	and kindred p	roducts		
Returns with and without adjusted gross income, total	201,853	202,776	7,916,205	2,549,331	948,859	1,600,472	370,193	6,920	6,994	874,782	91,843	37,958	53.885	15,622
Returns with adjusted gross income, total	194,557	195,474	7,424,069	2,620,689	1,008,885	1,611,804	370,193	6,369	6,442	744,805	97,701	42,766	54,935	15,622
Under \$2,000	14,805	14,867	218,655	17,964	4,896	13,068	21	806	868	44,309	1,803	-1,815	3,618	(*)
\$2,000 under \$5,000	29,607 47,472	29,727 47, <b>5</b> 03	469,384 1,076,844	107,070 351,772	40,978 130,580	66,092 221,192	1,574 20,768	2,294	2,294	176,272	16,925	10,513	6,412	997
\$10,000 under \$20,000\$20,000 under \$50,000	71,666 27,476	71,861 27,899	2,038,420 2,415,864	1,023,332 780,030	314,673 372,111	708,659 407,919	106,591 128,738	2,084 952	2,084 957	127,725 202,658	32,205 25,279	12,330 12,919	19,875	3,507
\$50,000 under \$100,000.	2,852	2,907	831,870	190,315	100,011	90,304	51.996	186	188	151,477	12,158	5,542	12,360	3,981 3,269
\$100,000 under \$500,000 \$500,000 under \$1,000,000	650 21	672 30	349,566 19,585	103,148 15,760	43,750 1,279	59,398 14,481	38,648 7,219	47	51	ĺ	1	ļ	'	·
\$1,000,000 or more	8	8	3,881	31,298	607	30,691	14,638		)1	42,364	9,331	.3,277	6,054	3,862
Returns with no adjusted gross income	7,296	7,302	492,136	-71,358	-60,026	-11,332	-[	551	552	129,977	-5,858	-4,808	-1,050	-
		Lu	mber and wood	products, e	cept furnitur	'e			Pr	inting, publi	shing, and al	lied industri	les	
Returns with and without adjusted gross income,														
total	47,231	47,246	1,905,449	453,373	206,330	247,043	64,105	39,399	39,492	1,079,654	514,364	167,871	346,493	68,359
Returns with adjusted gross income, total Under \$2,000	45,131 5,492	45,144 5,492	1,773,545 86,418	471,936 8,203	222,962 5,105	248,974 3,098	64,105 21	39,326 3,077	39,419 3,077	1,065,863 53.820	517,487 3,699	169,927 -302	347,560 4,001	68,359
\$2,000 under \$5,000	11,670	11,670	169,842	40,983	22,005	18,978	582	5,598	5,598	60,845	19,403	4,594	14,809	317
\$5,000 under \$10,000 \$10,000 under \$20,000	12,285	12,285 12, <b>2</b> 76	285,682 554,263	89,501 164,770	41,752 65,512	47,749 99,258	5,022 15,334	9,490	9,490 14,871	169,554 334,176	68,214 214,538	18,594 61,959	49,620 152,579	3,820 22,277
\$20,000 under \$50,000	2,764	2,764	365,358	86,380	51,411	34,969	13,969	5,762	5,824	370,182	158,764	71,814	86,950	25,218
\$50,000 under \$100,000\$100,000 under \$500,000	499 140	503 147	196,689 105,960	35,335 21,902	24,177 11,514	11,158 10,388	9,658 8,318	414 105	444 105	59,306 17,653	26,619 17,124	9,958 3,142	16,661 13,982	6,682 6,097
\$500,000 under \$1,000,000 \$1,000,000 or more		7	9,333	24,862	1,486	23,376	11,201	6 3	7 3	136 191	4,587 4,539	51 117	4,536 4,422	1,918 2,030
Returns with no adjusted gross income	2,100	2,102	131,904	-18,563	-16,632	-1,931	_	73	73	13,791	-3,123	-2,056	-1,067	2,030
			Stone, cl	ay, and glass	products						ated metal pr		1	
Returns with and without adjusted gross income,	24 504	77, 500	/ 60, 00/	100.0/2	50 30g	1// 57/	27, 025	0.625	0.666	/02 000	3/0 700	000		
Returns with adjusted gross income, total	14,594 13,874	14,599 13,879	487,936 444.480	197,043 202,036	52,307 57,480	144,736 144,556	27,935 27,935	9,625 8,650	9,656 8,681	481,073 456,078	143,798 147,610	75,037	68,761 70,304	24,537
Under \$2,000	, ´		´	•	ĺ		· 1	(*)	(*)	(*)	(*)	77,306 (*)	(*)	24,537
\$2,000 under \$5,000 \$5,000 under \$10,000.	2,124 3.572	2,124 3.572	13,713 57.542	5,909	544 9.267	5,365	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$10,000 under \$20,000	5,623	5,623	116,186	27,435 81,709	16,207	18,168 65,502	1,940 8,592	2,216 3,359	2,216 3,390	51,159 133,272	18,276 51,716	9,549 21,927	8,727 29,789	1,271 5,757
\$20,000 under \$50,000	2,308	2,308	165,275	65,666	22,916	42,750	10,586	1,624	1,624	184,167	51.,288	31,673	19,615	9,593
\$50,000 under \$100,000 \$100,000 under \$500,000	214	214 38	54,393 37,371	14,646 6,671	5,528 3,018	9,118 3,653	4,009 2,791	259	259 38	48,071 21,187	17,993 5,621	9,272 3,989	8,721 1,632	5,625 2,248
\$500,000 under \$1,000,000 \$1,000,000 or more	) 22	20	27,571	0,071	3,016	5,055	2,791	1 -	-	´ -	´ -	-	´ -	-
Returns with no adjusted gross income, total	720	720	43,456	<del>-</del> 4,993	-5,173	180	-	975	975	24,995	-3,812	-2,269	-1,543	-
,			Machiner	y, except ele	etrical			1			ufacturing in			
Returns with and without adjusted gross income,			1	, except cir	0011001	1				Other liati	dracturing in	ionacties		
total	21,524	21,598	807,426	325,359	156,481	168,878	44,382	29,219	29,413	826,036	397,954	117,967	.279,987	56,553
Returns with adjusted gross income, total Under \$2,000	21,224 (*)	21,298	784,597 (*)	328,721 (*)	159,409 (*)	169,312 (*)	44,382	28,717 (*)	28,910 (*)	816,862 (*)	401,727 (*)	120,492	281,235	56,553
\$2,000 under \$5,000	1,254	1,254	39,583	4,960	3,040	1,920	75	3,744	3,864	60,051	13,313	(*) 3,595	(*) 9,718	116
\$5,000 under \$10,000 \$10,000 under \$20,000	3,405 11,106	3,405 11,106	52,734 290,990	26,617 157,775	13,794 63,321	12,823 94,454	1,718 15.980	7,650 10,066	7,650 10,066	125,076 166,883	55,346 148,893	13,946 34,036	41,400 114,857	3,057 16,807
\$20,000 under \$50,000	4,176	4,249	278,960	109,197	64,051	45,146	17,171	5,229	5,301	349,292	145,916	54,406	91,510	24,546
\$50,000 under \$100,000 \$100,000 under \$500,000	282	282	75,525	.19,270	9,956	9,314	5,397	344	345 74	70,769 34,029	21,375 12,805	10,483 3,845	10,892 8,960	5,566 4,837
\$500,000 under \$1,000,000 \$1,000,000 or more	. 66	67	29,891	9,855	5,773	4,082	4,041	{ 2	[4]	1,402	3,081	-42	3,123	1,624
Returns with no adjusted gross income	300	300	22,829	-3,362	-2,928	-434	_}	502	503	9,174	-3,773	-2,525	-1,248	-
			-2,029	-5,552	-2,720			,,,,,		7,174	-2,113	-2,225	-1,248	
Footnote at end of table.														

1 200	Mumbe	r of—	Business	Adj	sted gross in	icome .	Income tax	Numbe	er of—	400240000	Adj	usted gross fi	nc ome	Income tax
Size of adjusted gross income	Returns	Businesses	receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Husiness receipts	Total	Net profit (less loss)	Other income or loss	arter credits
					Transpor	rtation, commu	mication, el	ectric, gas,	and sanitary	services	m. utt.			
sturns with and without adjusted gross income,				Total							Taxicabs			
total	336,079	338,844	7,856,050	3,167,124	1,100,207	2,066,917	349,265	31,371	31,371	236,427	214,851	69,809	145,042	18,30
Returns with adjusted gross income, total	320,815	323,431	7,192,546	3,241,273	1,163,067	2,078,206	349,265	30,664	30,664	225,102	218,806	71,546	147,260	18,30
Under \$2,000 \$2,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$50,000.	27,844 64,761 105,305 98,414 21,994	28,513 64,761 106,077 99,107 22,379	331,231 835,593 1,710,940 2,392,424 1,392,835	33,710 224,634 783,977 1,357,420 604,583	10,246 94,286 289,526 461,852 241,317	23,464 130,348 494,451 895,568 363,266	4,571 45,563 134,713 94,597	4,018 8,375 10,540 6,871 838	4,018 8,375 10,540 6,871 838	16,765 48,640 101,116 48,429 6,520	6,321 26,469 72,087 92,726 19,615	4,439 16,185 33,102 16,451 1,391	1,882 10,284 38,985 76,275 18,224	614 3,97 10,34 2,92
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	2,032 445 12 8	2,113 459 14 8	420,599 104,199 2,939 1,786	134,311 74,653 8,097 19,888	55,263 10,861 100 +384	79,048 63,792 7,997 20,272	33,262 25,605 3,463 7,491	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*)	(*) (*)	(*) (*)
Returns with no adjusted gross income	15,264	15,413	663,504	-74,149	-62,860	-11,289		(*)	(*)	(*)	(*)	(*)	(*)	
turns with and without adjusted gross Income,			Trucking,	local and lor	ng distance					Water	r transportat:	ion		
otal	230,810	231,726	5,834,623	2,019,925	787,283	1,232,642	200,037	8,558	8,561	197,734	141,575	10,611	130,964	23,663
Returns with adjusted gross income, total	218,913	219,810	5,314,514	2,070,344	833,697	1,236,647	200,037	8,179	8,181	183,858	144,907	11,784	133,123	23,663
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	19,411 44,197 76,409 66,028 11,558	19,578 44,197 76,913 66,174 11,632	254,913 654,376 1,299,976 1,828,585 884,745	22,839 155,901 573,792 906,663 310,582	2,235 60,943 212,248 360,579 145,760	20,604 94,958 361,544 546,084 164,822	3,083 33,875 87,032 46,828	(*) (*) 2,599 2,478 1,722	(*) (*) 2,599 2,478 1,722	(*) (*) 52,445 57,042 59,768	(*) (*) 20,608 35,241 54,101	(*) (*) -3,451 900 17,938	(*) (*) 24,059 34,341 36,163	(*) 1,020 3,455 9,246
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.		1,166 147 3	331,261 60,045 613	75,250 22,063 3,254	44,637 7,281 14	30,613 14,782 3,240	19,336 8,667 1,216	181 66 4	181 68 4	2,990 3,141 1,660	12,440 12,180 6,683	-2,086 -748 290	14,526 12,928 6,393	2,539 3,968 3,285
Returns with no adjusted gross income	11,897	11,916	520,109	-50,419	-46,414	-4,005	=	379	380	13,876	-3,332	-1,173	-2,159	9-
			Air	transportati	on					Passenger tra	nsportation s	rrangement		
turns with and without adjusted gross income,	5 400	6 116	100000000			00 554	14 0/1	4.160	× 044	Series-	- I		40.000	10.000
eturns with adjusted gross income, total	5,699 5,333	6,116 5,750	110,933 99,725	91,688 97,556	2,132 7,409	89,556 90,147	16,241 16,241	6,157 5,779	6,266 5,788	356,330 323,602	110,061	22,369 25,673	87,692 88,265	19,060 19,060
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,005. \$10,000 under \$20,000. \$20,000 under \$50,000.	(*) (*) 1,166 2,335 858	(*) (*) 1,166 2,501 858	(*) (*) 18,948 46,560 17,838	(*) (*) 8,820 34,088 25,722	(*) (*) 1,950 5,826 993	(*) (*) 6,870 28,262 24,729	(*) 525 3,567 3,825	(*) (*) 780 1,646 1,904	(*) (*) 783 1,647 1,909	(*) (*) 58,125 91,928 114,814	(*) (*) 6,245 22,114 55,828	(*) (*) 5,113 5,860 11,024	(*) (*) 1,132 16,254 44,804	(*) 548 1,994 9,360
\$50,000 under \$100,000 \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more	78 34 3 4	78 34 3 4	7,219 1,446 67 687	5,666 7,305 1,850 11,741	966 -543 -211 -452	4,700 7,848 2,061 12,193	1,246 2,630 790 3,581	249 70 -	249 70 - -	19,562 4,368 -	16,572 10,905 -	2,986 -130 -	13,586 11,035 -	4,102 3,002
Returns with no adjusted gross income	366	366	11,208	-5,868	-5,277	-591	72	(*)	(*)	(*)	(*)	(*)	(*)	-
	Transpo:	rtation, comm	unication, el	ectric, gas,	and sanitary	services—Cont	inued			Wb	olesale trade			
			Electric, ga	s, and sanite	ry services						Total			
turns with and without adjusted gross income, otal	25,408	25,423	433,539	281,649	95,921	185,728	32,264	339,125	343,693	30,177,161	4,694,888	2,369,181	2,325,707	708,976
Returns with adjusted gross income, total	24,748	24,763	418,976	284,282	97,918	186,364	32,264	326,644	330,887	28,836,794	4,790,284	2,424,240	2,366,044	708,976
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	(*) 3,559 7,764 9,237 2,618	(*) 3,559 7,764 9,237 2,618	(*) 24,410 82,192 131,317 140,502	(*) 12,681 61,078 126,880 68,580	(*) 4,014 21,167 33,091 33,926	(*) 8,667 39,911 93,789 34,654	182 3,630 13,718 10,690	17,572 45,550 88,227 108,405 58,368	17,573 46,666 88,860 109,430 59,544	533,866 2,509,251 4,516,642 6,696,847 10,007,989	19,311 162,698 659,374 1,541,984 1,719,026	8,195 60,255 331,072 656,725 995,228	11,116 102,443 328,302 885,259 723,798	3,757 35,778 35,778 160,228 295,735
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	(*) 43 - -	(*) 43 - -	(*) 9,183 - -	(*) 7,381 - -	(*) 1,874 -	(*) 5,507 -	(*) 2,301 - -	7,199 1,298 22 3	7,438 1,351 22 3	3,351,848 1,176,610 40,892 2,849	468,867 195,515 14,619 8,890	277,038 92,467 2,864 396	191,829 103,048 11,755 8,494	127,490 74,693 7,123 4,128
Returns with no adjusted gross income	660	660	14,563	-2,633	-1,997	-636	27.0	12,481	12,806	1,340,367	-95,396	-55,059	-40,337	-
Footnote at end of table.														

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued

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

		[A].	l figures are	estimates ba	sed on sample	s-money amou	nts are in the	ousands of do	llars]					
	Mumb	er of-	Duntana	Adjı	usted gross i	ncome	Income tax	Numbe	er of—		Adj	usted gross :	income	Income tax
Size of adjusted gross income	Re turns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
			·			,	holesale trac	le-Continued		····	1	·		
		1	otor vehicle	and automot	ive equipment					Lumber and	d constructio	n materials		
Returns with and without adjusted gross income, total	18.718	18,842	1,782,478	266,252	140,832	125,420	40,527	0.648	0.500	202 (25	3/2 44/		1	
Returns with adjusted gross income, total	18,134	18,256	1,723,889	270,654	142,799	127,855	40,527	8,567 8,128	8,568 8,129	920,695 887,333	161,094 162,388	93,327 93,046	67,767	30,307
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)		1	•	1	1		† '	30,307
\$2,000 under \$5,000	2,271 5,670	2,271 5,670	88,749 294,602	8,166	3,669	4,497	95	1,515	1,515	34,593	3,661	2,874	787	(*)
\$10,000 under \$20,000	6,380	6,480	561,394	43,853 90,455	20,362 45,646	23,491 44,809	2,352 9,539	1,878 1,841	1,878 1,841	99,309 99,235	15,973 27,741	7,718 13,680		987 3,126
\$20,000 under \$50,000 \$50,000 under \$100,000	3,287	3,290	577,272	98,898	57,325	41,573	18,431	2,303	2,303	346,382	68,997	42,497	26,500	11,890
\$100,000 under \$500,000	264	. 279	114,761	16,883	9,000	7,883	4,683	507	508	216,326	32,228	19,347	1 ' ' '	8,979
\$500,000 under \$1,000,000 \$1,000,000 or more	74	78	62,395	12,180	6,561	5,619	5 <b>,</b> 427	84	84	91,488	13,788	6,930	6,858	5,259
Returns with no adjusted gross income	584	586	58,589	-4,402	-1,967	-2,435	-	(*)	(»\	()	· · ·		-	-
		1 200	L	ctrical goods		ردب,ءــــــــــــــــــــــــــــــــــــ		(*)	(*)	(*) Hardware, plum	mbing and he	eting equinme	(*)	
Returns with and without adjusted gross income,		T								laranare, pra	abang, and ne	a crug edurpin	T	
total	10,666	10,671	491,153	149,783	71,699	78,084	24,264	5,904	5,934	419,746	102,140	57,186	44,954	16,191
Returns with adjusted gross income, total	9,973	9,978	467,529	151,783	73,223	78,560	24,264	5,888	5,918	416,520	102,831	56,965	45,866	16,191
Under \$2,000\$2,000 under \$5,000	2,093	2,093	40,298	5,401	1,339	4,062	101	{ (*) -	(*)	(*)	(*)	(*)	(*)	(*)
\$5,000 under \$10,000	2,376	2,376	87,713	18,355	12,066	6,289	1,211	1,948	1,948	75,557	13,439	8,422	5,017	606
\$10,000 under \$20,000 \$20,000 under \$50,000	3,069 2,252	3,069 2,252	116,614 145,051	44,320 64,886	21,986 27,721	22,334 37,165	4,634 11,090	1,962 1,461	1,962 1,461	78,249 187,740	27,832 45,363	12,783 28,024	15,049 17,339	2,675 7,959
\$50,000 under \$100,000	140	140	47,918	10,408	6,572	3,836	3,244	148	178	47,650	9,321	5,209	4,112	2,497
\$100,000 under \$500,000\$500,000 under \$1,000,000	43	48	29,935	8,413	3,539	4,874	3,984	35	35	20,827	5,539	2,860	2,679	2,370
\$1,000,000 or more			,	-,	3,121	,,,,,,	2,70	[ - ]	-		-	_	-	-
Returns with no adjusted gross income	693	693	23,624	-2,000	-1,524	<b>-4</b> 76	-	(*)	(*)	(*)	(*)	(*)	(*)	
			Farm mach	inery and equ	ni pment					Other machiner	y, equipment	and supplie	s	
Returns with and without adjusted gross income, total	10,230	10,293	2,135,136	146,999	90,205	56,794	24,768	31,297	31,738	1,669,749	471,671	224,492	247,179	74,866
Returns with adjusted gross income, total	9,253	9,316	2,061,485	157,834	98,416	59,418	24,768	30,982	31,351	1,616,566	477,131	229,447	247,179	74,866
Under \$2,00G	(*)	(*)	(*)	(*)	(*)	(*)	,	2,477	2,477	41,365	2,824	-837	3.661	74,500
\$2,000 under \$5,000	1,072 2,036	1,072 2,036	53,937 192,760	3,331 15.034	216 8,201	3,115 6,833	53 692	3,247	3,247	85,965	12,573	2,527	10,046	214
\$10,000 under \$20,000	3,334	3,334	540,682	46,639	23,613	23,026	4,538	6,694 12,097	6,794 12,197	237,733 461,827	47,741 172,089	25,501 69,146	22,240 102,943	2,703 19,196
\$20,000 under \$50,000	1,859	1,911	600,166	56,989	38,468	18,521	9,959	5,593	5,717	560,837	166,877	98,940	67,937	28,912
\$50,000 under \$100,000 \$100,000 under \$500,000	494 28	499 34	605,370 27,906	31,394 3,797	26,096 2,250	5,298 1,547	8,049 1,477	715 156	760 156	160,860 65,495	45,948 22,304	24,595 9,379	21,353 12,925	12,763 8,350
\$500,000 under \$1,000,000 \$1,000,000 or more	-	[ -	-	_	-, -	-,-	-,	} 3	3	2,484	6,775	196	6,579	2,728
Returns with no adjusted gross income	977	977	73,651	10.835	-8,211	-2,624	- 1	315	387	53.183		/ 05#	-505	•
, ,				r durable goo		-2,027			207		-5,460 cals, and all	-4,955	<del></del>	<del></del>
Returns with and without adjusted gross income,								1		Drugo, chellu	outo, and all	u products		<del></del>
total	44,236	44,532	2,103,145	623,484	308,401	315,083	93,402	12,007	12,173	294,421	150,650	43,419	107,231	19,969
Returns with adjusted gross income, total	43,050	43,247	2,033,450	633,292	314,903	318,389	93,402	11,357	11,523	284,231	154,528	45,584	108,944	19,969
Under \$2,000\$2,000 under \$5,000	2,832 5,657	2,832 5,657	65,141 105,549	3,057 20,982	1,105 5,462	1,952 15,520	460	2,257	2,257	26,238	5,900	1,753	4,147	(*)
\$5,000 under \$10,000. \$10,000 under \$20,000.	11,114 14,144	11,234 14,176	250,277 477,925	86,569 198,280	36,162 82,387	50,407	4,499 21,458	2,382	2,382	73,492	1.7,650	7,326	10,324	1,108
\$20,000 under \$50,000	8,174	8,205	800,611	234,911	137,735	115,893 97,176	39,323	4,387 2,142	4,553 2,142	44,873 110,900	59,459 57,413	11,733 19,254	47,726 38,159	5,253 9,312
\$50,000 under \$100,000	978	984	253,773	64,625	41,252	23,373	17,935	163	163	17,248	9,898	3,942	5,956	2,332
\$100,000 under \$500,000 \$500,000 under \$1,000.000	146 5	154 5	74,803 5,371	21,653 3,215	10,199 601	11,454 2,614	8,111 1,616	26	26   -	11,480	4,208	1,576	2,632	- 1,699
\$1,000,000 or more	-	-	-	-	-	· -	-	-	-	-	-	=	-	
Returns with no adjusted gross income	1,186	1,285	69,695	-9,808	-6,502	-3,306	- \	(*)	(*)	(*)	(*)	(*)	(*)	-
Footnote at end of table.													<del></del>	

İ	Number of—			Adjusted gross income			Income tax Numbe		r of—	L	Adjusted gross income			Income tax
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
		Apparel, piece goods, and notions						trade—Continued						
		Apparer, prece goods, and nortons						Groceries and related products						
Returns with and without adjusted gross income, total	14,122	14,187	599,924	214,775	120,608	94,167	33,812	38,180	38,586	7,214,622	496,076	303,341	192,735	71,189
Returns with adjusted gross income, total	13,399	13,464	585,978	218,638	124,273	94,365	33,812	36,952	37,356	7,023,495	507,847	311,459	196,388	71,189
Under \$2,000	} 2,047	2,047	41,960	5,086	2,272	2,814	(*)	1,024	1,024	93,358	1,054	258	796	_
\$2,000 under \$5,000 \$5,000 under \$10,000	3,885	3,885	60,978	27,421	9,555	17,866	1,605	7,370 10,743	7,623 10,747	1,548,083 796,141	28,740 82,846	13,312 58,104	15,428 24,742	432 4,764
\$10,000 under \$20,000	3,333	3,336	99,825	46,547	25,220	21,327	4,118	11,686	11,691	1,342,862	163,837	93,736	70,101	16,604
\$20,000 under \$50,000\$50,000 under \$100,000	3,732 331	3,794 331	266,879 77,855	107,396 21,461	67,543 14,248	39,853	18,275	5,287 727	5,419	2,543,110	163,219	111,738	51,481	28,635
\$100,000 under \$500,000	71	71	38,481	10,727	5,435	7,213 5,292	5,879 3,844	112	737 112	534,114 163,190	47,649 18,484	26,647 7,361	21,002 11,123	12,418 7,443
\$500,000 under \$1,000,000 \$1,000,000 or more	-	-		-	-		-	3	3	2,637	2,018	303	1,715	893
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	_	1,228	1,230	191,127	-11,771	-8,118	-3,653	_
		` '		oduct raw mat		L					oholic bever		1 2,023	
Returns with and without adjusted gross income,									[			ľ	ſ	
total	13,169	14,014	4,877,314	163,903	74,481	89,422	30,908	1,837	1,849	616,045	47,821	29,816	18,005	12,171
Returns with adjusted gross income, total	11,711	12,532	4,417,991	179,154	83,545	95,609	30,908	1,599	1,611	568,343	48,985	30,816	18,169	12,171
Under \$2,000\$2,000 under \$5,000	724 1,829	725 2,333	97,369 203,771	577 7,002	686 3,766	-109 3,236	196	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	-
\$5,000 under \$10,000	3,891	4,078	566,043	28,461	7,548	20,913	1,823	85	85	51,070	668	426	242	31
\$10,000 under \$20,000\$20,000 under \$50,000	3,073 1,634	3,084 1,713	933,462 1,629,790	42,064 52,913	13,616 33,045	28,448 19,868	3,966 9,346	387 720	388 720	103,100 222,153	5,772 21,600	2,812 14,814	2,960 6,786	564 4,220
\$50,000 under \$100,000	453	484	641,580	31,204	17,317	13,887	8,959	171	176	99,059	11,601	7,263	4,338	3,602
\$100,000 under \$500,000 \$500,000 under \$1,000,000		115	345,976	16,933	7,567	9,366	6,618	57	61	65,411	8,939	5,123	3,816	3,754
\$1,000,000 or more	' -	-	-	-	-	-	-	-	- 1	_ }	-	_	[ -	-
Returns with no adjusted gross income	1,458	1,482	459,323	-15,251	-9,064	-6,187	-	238	238	47,702	-1,164	-1,000	-164	<u>-</u>
	Other nondurable goods							Wholesalers not allocable						
Returns with and without adjusted gross income,	81.825	82,229	5,926,200	1,044,052	438,863	605,189	1/2 606	49,828	50.000	1 126 522	(00 00/	202 533	200 502	07 573
total  Returns with adjusted gross income, total	78,888	79,202	5,658,837	1,044,032	447,888	617,243	143,686 143,686	48,755	50,077 49,004	1,126,533	682,234 686,435	372,511 371,876	309,723 314,559	97,571 97,571
Under \$2,000	4,435	4,435	92,272	4,564	3,829	735	29	2,801	2,801	15.653	2,678	2,125	553	97,571
\$2,000 under \$5,000	10,244	10,244	234,495	36,991	15,254	21,737	1,216	8,354	8,453	74,894	27,908	8,987	18,921	552
\$5,000 under \$10,000	23,898 27,043	23,990 27,045	1,586,214 1,523,938	177,501 389,366	81,649 132,772	95,852 256,594	8,820 40,528	11,757 16,274	11,757 16,274	144,753 312,861	85,063 234,551	48,032 107,595	37,031 126,956	4,621 24,533
\$20,000 under \$50,000	11,902	12,098	1,617,091	344,791	163,829	180,962	58,665	8,385	8,519	400,007	245,440	154,295	91,145	41,656
\$50,000 under \$100,000	1,130 232	1,147 239	442,353 151,560	73,890 34,929	35,537 13,694	38,353 21,235	20,340 12,580	1,037 144	1,052 145	92,981 39,490	66,547 21,948	40,013 10,741	26,534 11,207	16,946 8,186
\$500,000 under \$1,000,000	ا د	4	10,914	3,099	1,324	1,775	1,508	1 3	1 3	10,508	2,300	88	2,212	1,077
\$1,000,000 or more	,	, i		1.	-	i i	2,,000			·		-	-	-
Returns with no adjusted gross income	2,937	3,027	267,363	-21,079	-9,025	-12,054		1,073	1,073	35,386	-4,201	635	-4,836	<del>_</del>
-	Retail trade Total									Building materials dealers				
Returns with and without adjusted gross income,							· · · · · · · · · · · · · · · · · · ·							
total	1,724,482	1,783,509	92,331,276	17,857,204	5,758,177	12,099,027	2,166,009	18,107	18,117	1,607,145	237,398	122,167	115,231	37,681
Returns with adjusted gross income, total	1,644,998 152,441	1,699,200	87,770,940	18,256,166	6,124,198	12,131,968	2,166,009	17,417	17,427	1,520,838	244,431	126,262	118,169	37,681
Under \$2,000 \$2,000 under \$5,000	275,632	156,385 285,125	3,462,013 8,659,926	160,455 970,574	24,825 364,381	135,630 606,193	71 18,144	1,605 2,276	1,605 2,276	51,812 65,227	1,727 8,270	164 4,638	1,563 3,632	196
\$5,000 under \$10,000 \$10,000 under \$20,000	464,065 576,841	478,362 595,171	19,198,591 29,190,977	3,503,747 8,035,580	1,134,521 2,203,421	2,369,226 5,832,159	217,590 836,566	4,561 5,941	4,561 5,941	199,305 461,898	34,813 83,855	16,399	18,414 43,733	2,170 8,590
\$20,000 under \$50,000	161,689	168,499	21,848,121	4,446,442	1,957,193	2,489,249	744,073	2,626	2,627	511,684	79,557	40,122 44,091	35,466	14,426
\$50,000 under \$100,000	12,295	13,407	4,166,426	788,231	349,836	438,395	214,356	314	322	141,920	21,473	13,094	8,379	6,259
\$100,000 under \$500,000 \$500,000 under \$1,000,000	1,985	2,195 42	1,222,449 \5,480	296,821 25,013	89,065 -411	207,756 25,424	110,217 10,926	94	95	88,992	14,736	7,754	6,982	6,040
\$1,000,000 or more	11	14	16,957	29,303	1,367	27,936	14,066	-	-	- }	-	-	-	-
Returns with no adjusted gross income	79,484	84,309	4,560,336	-398,962	-366,021	-32,941	-	690	690	86,307	-7,033	-4,095	-2,938	-
Footnote at end of table.						<u> </u>								=======================================

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		[All	figures are	estimates bas	sed on samples	-money amoun	ts are in the	usands of dol	lars]					
	Numbe	r of—		Adj	usted gross in	соме	Income tax	Numbe	r of—		Adju	sted gross in	come	Income tax
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
		<del></del>			t		Retail trade	-Continued		·	·		L	L
			1	lardware stor	es					Retail nur	series and ga	rden stores	i	
Returns with and without adjusted gross income, total.	20,494	20,586	1,631,836	254,388	151,650	102,738	37,995	15,010	15,276	435,797	162,997	35,169	127,828	. 22,107
Returns with adjusted gross income, total	19,641	19,733	1,605,568	261,999	159,846	102,153	37,995	14,295	14,394	405,938	171,017	38,359	132,658	22,107
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	1,788 2,284 5,748 6,084 3,390	1,788 2,284 5,748 6,103 3,462	39,714 89,777 255,357 574,901 527,239	1,734 7,464 42,298 89,409 95,744	-190 2,591 20,925 61,626 61,688	1,924 4,873 21,373 27,783 34,056	172 2,224 10,156 17,457	(*) 2,987 3,199 5,306 1,602	(*) 2,987 3,199 5,405 1,602	(*) 66,521 60,814 128,833 100,683	(*) 12,034. 25,519 68,006 42,527	(*) 3,215 6,557 10,077 13,177	(*) 8,819 18,962 57,929 29,350	242 1,341 6,445 6,477
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	307 40 -	308 40 - -	102,318 16,262	18,985 6,365 -	11,205 2,001	7,780 4,364	5,406 2,580 -	142	142 40	27,773 6,671	8,538 13,164	4,463 251	4,075 12,913	2,014 5,588
Returns with no adjusted gross income	853	853	26,268	-7,611	-8,1%	585	-	715	882	29,859	-8,020	<b>-</b> 3,190	-4,830	-
ه		•	MoM	ile home dea	lers						Variety store	s	<u> </u>	
Returns with and without adjusted gross income, total	5,637	5,641	901,601	81,170	34,922	46,248	13,710	9,207	9,491	609,808	85,056	46,511	38,545	12,154
Returns with adjusted gross income, total	5,521	5,524	843,606	83,830	37,676	46,154	13,710	8,524	8,808	596,691	87,258	46,875	40,383	12,154
Under \$2,000 \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	(*) 1,348 1,140 1,739 876	(*) 1,348 1,140 1,739 878	(*) 45,963 147,507 192,646 290,870	(*) 4,821 8,190 25,076 25,237	(*) 1,014 3,110 7,956 14,879	(*) 3,807 5,080 17,120 10,358	101 375 2,715 4,145	(*) 1,653 1,997 2,814 590	(*) 1,653 1,997 3,052 590	(*) 60,226 119,690 226,955 131,863	(*) 6,845 15,111 37,196 18,779	(*) 1,630 9,045 21,097 10,755	(*) 5,215 6,066 16,099 8,024	214 1,280 4,360 4,143
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	245	246 27 -	119,427 21,775 -	16,289 4,187 -	8,955 1,717	7,334 2,470 -	4,667 1,707 -	(*) 109 -	(*) - -	29,205 (*) - -	6,949 (*) -	3,045 (*) -	3,904 (*) -	1,687 (*) -
Returns with no adjusted gross income	116	117	57,995	-2,660	-2,754	94	-	(×)	(*)	(*)	(*)	(*)	(*)	
		r	Other gene	ral merchand	se stores	<del></del>			<del></del>		Grocery stor	es		
Returns with and without adjusted gross income, total	23,348	23,773	1,661,517	243,918	95,786	148,132	35,632	142,303	144,138	15,494,479	1,225,740	614,826	610,914	139,751.
Returns with adjusted gross income, total	21,691	22,116	1,567,786	251,569	105,143	146,426	35,632	135,776	,	14,739,800	1,260,255	649,612	610,643	139,751
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	1,715 5,269 5,703 5,940 2,612	1,814 5,368 5,734 6,108 2,615	58,887 221,719 360,531 409,877 387,841	1,646 18,179 40,431 84,133 74,487	25 8,057 16,417 29,053 38,508	1,621 10,122 24,014 55,080 35,979	347 2,318 9,257 13,617	20,856 27,142 39,612 37,508 9,839	21,026 27,334 39,796 38,097 10,199	814,010 1,510,723 3,294,823 5,091,696 3,172,252	22,639 91,254 288,249 524,527 270,561	7,253 47,293 133,324 271,191 157,555	15,386 43,961 154,925 253,336 113,006	13 1,374 17,865 56,002 45,589
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	399 53	421 56 -	97 <b>,</b> 687 31,244 [	24,158 8,535 -	10,433 2,650 -	13,725 5,885 -	6,484 3,609 -	101	825 125	673,525 182,771	47,554 15,471	26,549 6,447	21,005 9,024	12,849 6,059
Returns with no adjusted gross income	1,657	1,657	93,731	-7,651	-9,357	1,706	-	6,527	6,736	754,679	-34,515	-34,786	271	_
			Meat markets	and freezer	provisioners					Fruit sto	res and veget	ble markets		
Returns with and without adjusted gross income, total	13,313	13,353	1,262,617	128,503	76,283	52,220	13,094	8,852	8,866	415,484	66,283	35,520	30,763	6,474
Returns with adjusted gross income, total	13,107	13,147	1,240,499	129,409	76,936	52,473	13,094	8,110	8,124	390,901	67,060	36,477	30,583	6,474
Inder \$2,000.         \$2,000 under \$5,000.         \$5,000 under \$10,000.         \$10,000 under \$20,000.         \$20,000 under \$50,000.	(*) 2,708 3,857 4,245 1,018	(*) 2,708 3,871 4,260 1,025	(*) 70,534 319,769 510,144 287,061	(*) 9,959 28,919 58,923 27,187	(*) 4,241 12,586 38,420 19,556	(*) 5,718 16,333 20,503 7,631	286 1,523 5,882 4,502	(*) 1,888 2,745 1,484 682	(*) 1,888 2,745 1,484 696	(*) 63,062 156,720 82,349 59,269	(*) 6,229 21,344 19,402 17,157	(*) 5,187 14,821 8,634 5,956	(*) 1,042 6,523 10,768 11,201	79 1,404 1,870 2,583
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	(*) ²⁹	(*) -	17,280 (*)	1,672 (*) -	760 (*) - -	(*) - -	(*) - -	(*) (*) -	(*) (*) -	(*) (*) -	(*) (*) -	(*) (*) -	(*) (*) -	(*) (*) -
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	
Footnote at end of table.														

	Numbe	r of—	Para I	Adju	sted gross if	come	Income tax	Numbe	r of—	1 12 V	Ad,ju	sted gross in	cone	Income tux
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
				-			Retail trac	ie-Continued					1	
			F	etail bakerie	s					New an	d used car de	alers		
Heturns with and without adjusted gross income,	20.020	70.000	555 550				200000000000000000000000000000000000000	Supplied to			7 200			
Returns with adjusted gross income, total	12,619	12,723	566,509	129,713	65,413	64,300	14,821	12,993	13,055	4,320,156	198,923	125,408	73,515	38,17
Under \$2,000	11,985	12,089	539,683	131,829	69,726	62,103	14,821	11,976	12,038	4,095,242	207,844	134,104	73,740	38,1%
\$2,000 under \$5,000,	2,698	2,698	(*) 99,808	(*) 10,500	(*) 6,559	(*) 3,941	265	883 1,494	883 1,494	77,362 153,329	850 5,589	-231 1,013	1,081	
\$5,000 under \$10,000. \$10,000 under \$20,000.	4,124	4,124	127,610	31,764	12,705	19,059	1,651	2,696	2,696	362,152	20,974	11,365	4,576 9,609	1,41
\$20,000 under \$50,000	3,368 1,280	3,441 1,311	183,532 91,453	47,363 35,188	28,060 18,148	19,303 17,040	4,865 5,977	3,675 2,599	3,712 2,618	875,688 1,623,602	51,565 78,518	27,926 57,947	23,639 20,571	5,39
\$50,000 under \$100,000	98	98	24 200	20	-	4 19 20 30 20 20 3	15000000	526	530	701,936	34,895	25,340	9,555	14,50
\$100,000 under \$500,000 \$500,000 under \$1,000,000	1	90	34,390	6,625	4,055	2,570	2,063	103	105	301,173	15,453	10,744	4,709	10,45 6,26
\$1,000,000 or more	-	- 2	1 2	0	1		<u>5</u>	<u> </u>		-	-	-	-	3
Returns with no adjusted gross income	(*)	(*)	(×)	(*)	(*)	(*)		1,017	1,017	224,914	-8,921	-8,696	-225	
\$2 PERSONAL DESCRIPTION OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE			Us	ed car dealer	3	58.2			2,521		i home supply		-267	
Returns with and without adjusted gross income,										1,000	Trong ouppay	000100		
total	30,926	30,957	2,414,055	264,328	100,181	164,147	31,416	18,547	18,913	1,500,629	222,428	113,878	108,550	32,93
Returns with adjusted gross income, total	28,599	28,630	2,214,099	278,009	111,092	166,917	31,416	17,280	17,639	1,433,801	232,361	121,081	111,280	32,93
Under \$2,000 \$2,000 under \$5,000	2,739 6,746	2,739 6,746	109,317 231,731	3,002 23,053	1,511 6,241	1,491	-	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 under \$10,000	9,391	9,391	489,578	71,122	27,173	16,812 43,949	234 4,412	3,375 4,185	3,541 4,257	117,708 193,938	11,047 31,260	3,676 9,800	7,371 21,460	15 1,79
\$10,000 under \$20,000 \$20,000 under \$50,000	7,397 2,082	7,397 2,113	734,035 557,687	103,037 60,650	36,600 33,272	66,437	11,192	5,836	5,836	477,861	83,285	40,144	43,141	8,59
\$50,000 under \$100,000	219	219	87,472	13,420	5,956	27,378 7,464	10,709 3,741	2,835	2,954 308	508,386	82,363	53,828	28,535	14,95
\$100.000 under \$500.000		25	4,279	3,725	339	3,386	1,128	307	30	94,616 19,812	19,646 3,916	10,900 2,238	8,746 1,678	5,93 1,50
\$500,000 under \$1,000,000. \$1,000,000 or more.	,	_	_		-	5,500	-7120	1 -	_		-		-	-,
Returns with no adjusted gross income	2,327	2,327	199,956	-13,681	-10,911	-2,770	-	1,267	1,274	66,828	0.022			
			11 20 A K 1 C C C W 1	e service sta		-6,770		1,207	1,414		-9,933	-7,203	-2,730	-
Returns with and without adjusted gross income.					1		-			BOAT AND OT	her automotiv	re dealers		
total	187,980	194,534	20,734,712	1,708,139	983,409	724,730	178,926	18,327	18,334	1,732,350	261,933	63,392	198,541	43,604
Returns with adjusted gross income, total	177,809	183,755	19,906,873	1,743,073	1,023,321	719,752	178,926	16,965	16,971	1,640,786	269,694	73,281	196,413	43,604
Under \$2,000	14,977	15,152	671,745	17,394	3,479	13,915	-	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$5,000 \$5,000 under \$10,000	32,807 60,667	33,585 62,495	2,264,694 5,527,676	117,382 450,469	65,724 252,767	51,658	1,834	2,511	2,511	166,393	8,929	431	8,498	90
\$10,000 under \$20,000.	55,882	58,272	7,802,002	764,197	462,911	197,702 301,286	26,651 78,511	4,160 6,284	4,160 6,285	255,954 470,259	34,010 91,109	5,534 19,858	28,476 71,251	2,415 9,580
\$20,000 under \$50,000	12,875	13,606	3,338,988	346,443	222,526	123,917	57,487	2,709	2,712	500,929	81,500	32,215	49,285	14,293
\$50,000 under \$100,000. \$100,000 under \$500,000.	486 115	517 128	190,978 110,790	29,562 17,626	10,728 5,186	18,834 12,440	7,783	501	501	172,038	33,012	16,169	16,843	9,206
\$500,000 under \$1,000,000	-	-	110,750		7,100	12,440	6,660	73	75	36,165 243	10,799	2,310	8,489	3,809
\$1,000,000 or more			1-1	( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( ) ( )	0000000000	-	- E	1 -	3	243	9,777	-234	10,011	4,211
Returns with no adjusted gross income	10,171	10,779	827,839	-34,934	-39,912	4,978		1,362	1,363	91,564	-7,761	-9,889	2,128	
Postumes and the and military additional account of		Men's	and boys' cl	othing and fu	rnishings sto	res				Women's re	eady-to-wear	stores		
Returns with and without adjusted gross income, total	6,590	6,695	566,866	95,287	46,762	48,525	17,983	19,223	19,291	1 165 011	2/1 2/2	00.020	3/2-0/5	(0 m)
Returns with adjusted gross income, total	5,787	5,892	517,897	102,496	55,614	46,882	17,983	18,058	18,112	1,165,911	241,263	99,020	142,243	40,714
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	11,505	(*)	(*)	(*)	250,125	106,279	143,846	40,714
\$2,000 under \$5,000	(*)	(*)	(*)	(×)	(*)	(*)	(*)	3,584	3,584	107,893	12,083	8,164	(*) 3,919	465
\$5,000 under \$10,000. \$10,000 under \$20,000.	1,469 1,605	1,569 1,605	57,447 135,511	10,577 23,079	4,267 13,155	6,310 9,924	491 2,798	4,209 5,859	4,209	156,656	30,249	6,457	23,792	1,839
\$20,000 under \$50,000	1,669	1,671	241,299	51,860	28,944	22,916	9,490	2,795	5,867 2,826	381,390 347,058	86,217 83,843	33,484 46,752	52,733 37,091	10,208 16,178
\$50,000 under \$100,000	130	132	40,305	8,059	6,764	1,295	2,431	360	375	66,827	22,612	8,213	14,399	6,001
\$100,000 under \$500,000 \$500,000 under \$1,000,000	43	44	18,968	6,566	2,527	4,039	2,686	69	69	24,145	9,569	3,513	6,056	3,584
\$1,000,000 or more	./.5		-	-	-	-	-	3	3	256	4,366	25	4,341	2,439
Returns with no adjusted gross income	803	803	48,969	-7,209	-8,852	1,643	-	1,165	1,179	47,624	-8,862	-7,259	-1,603	
Footnote at end of table.			- 17:77											

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number	of—		Adj	usted gross in	ncome		Numbe	r of-		Adju	sted gross in	come	
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits
							Retail trade	-Continued						10.11
Returns with and without adjusted gross income,		Υ	Fami	ly clothing s	tores		···				Shoe stores			
total	7,959	7,980	460,758	105,686	48,073	57,613	16 940	9.55						
Returns with adjusted gross income, total	7,681	7,702	450,509	108,645	1 .	57,605	16,740 16,740	8,254	8,460	552,529	119,732	63,217	56,515	18,45
Under \$2,000		1	-					8,149	8,346	541,588	120,697	63,292	57,405	18,45
\$2,000 under \$5,000 \$5,000 under \$10,000	1,728	1,728	36,007	3,061	1,863	(*)	(*)	{	(*)	(*)	(*) (*)	(*) (*)	(*) (*)	(*)
\$10,000 under \$20,000	3,121	1,335 3,121	60,029 168,679	10,009 42,662	5,042 19,134	4,967 23,528	705 4 <b>,</b> 724	1,325	1,325	42,262	9,529	3,738	5,791	5'
\$20,000 under \$50,000	1,321	1,337	130,192	38,857	16,031	22,826	6,718	3,845 1,462	3,938 1,566	221,861 210,005	53,937 42,072	27,519 25,853	26,418 16,219	6,29 7,7
\$50,000 under \$100,000 \$100,000 under \$500,000	144	149	40,377	9,680	7,232	2,448	2,997	106	106	31,821	8,172	3,237	4,935	2,49
\$500,000 under \$1,000,000	32	32	15,225	4,376	1,738	2,638	1,558	25	25	8,828	3,486	1,101	2,385	1,29
\$1,000,000 or more	-	-	-	-		_	_	]	] -		] [	-		
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	_	(*)	(*)	(*)	(*)	(*)	(*)	
			Other appar	el and access	ory stores .						rniture store			
Returns with and without adjusted gross income, total	14,881	15,346	491,177	264 548	52.640	332.000				1			1	
Returns with adjusted gross income, total	13,834	14,299	471,314	164,547	53,642	110,905	22,773	25,034	25,167	1,620,909	320,880	154,518	166,362	50,58
Under \$2,000	(*)	(*)	(*)	168,680	56,801	111,879	22,773	24,161	24,294	1,559,919	339,869	160,024	179,845	50,58
\$2,000 under \$5,000	2,229	2,301	40,341	(*) 6,582	(*) 5,030	(*) 1,552	- 1 97	(*) 3,461	(*) 3,461	(*) 90,540	(*) 12,213	(*)	(*)	•
\$5,000 under \$10,000	3,404 4,428	3,755 4,428	78,093	26,023	11,036	14,987	2,003	6,226	6,226	206,111	44,964	4,205 14,832	8,008	11 2,78
\$20,600 under \$50,006	1,829	1,829	145,456 133,882	62,461 52,299	16,311 15,899	46,150 36,400	6,056 8,930	8,878 3,784	8,878 3,877	462,908 583,621	121,223 112,359	45,345 75,226	75,878	12,71
\$50,000 under \$100,000	223	265	48,068	15,467	7,518	7,949	4,023	501	530	161,857	30,188	16,769	37,133	20,10
\$100,000 under \$500,000			2 000	2.000	_			( 106	117	32,207	15,692	3,902	13,419	7,85 5,85
\$1,000,000 or more	19	19	3,970	3,928	631	3,297	1,664	3	3	204	2,288	-22	2,310	1,15
Returns with no adjusted gross income	1,047	1,047	19,863	-4,133	-3,159	-974		873	873	60,990	-18,989	-5,506	-13,483	
			Home furnish	ings, except	appliances						ld appliance s		-13,463	
Returns with and without adjusted gross income,						T		· · · · · · · · · · · · · · · · · · ·		nouseno.	id appliance a	tores		
total	22,729	22,802	1,016,948	269,171	83,469	185,702	34,117	14,381	14,737	1,184,873	139,820	77,504	62,316	19,01
Returns with adjusted gross income, total	21,444	21,517	924,742	277,832	93,223	184,609	34,117	12,829	13,185	1,097,393	150,566	86,997	63,569	19,01
Under \$2,000 \$2,000 under \$5,000	(*) 2,763	(*) 2,763	(*) 67,463	(*) . 9,742	(*) 934	(*) 8,808	- 74	(*)	(*)	(*)	(*)	(*)	(*)	
\$5,000 under \$10,000 \$10,000 under \$20,000	4,964	4,964	191,006	37,610	16,420	21,190	1,951	2,138 3,860	2,138 4,184	51,464 234,913	7,680 29,653	4,125 17,636	3,555	157 1,57
\$20,000 under \$50,000	9,267 2,548	9,340 2,548	331,404 269,109	135,133 .72,152	40,871 29,311	94,262 42,841	14,184 12,026	4,248 1,421	4,248 1,421	338,664	59,973	31,172	28,801	6,39
\$50,000 under \$100,000	243	243	30,284	16,737	3,370	13,367	4,220	152	153	327,815	40,089	28,860	11,229	7,02
\$100,000 under \$500,000	30	30	5,326	4,674	935	3,739	1,662	{ (*)	(*)	69,858 (*)	10,131 (*)	5,183 (*)	4,948 (*)	3,18 (*)
\$1,000,000 or more	_	_	_	-		-,		` <u>-</u>	-	· -	-	· · · -	- 1	` ′ .
Returns with no adjusted gross income	1,285	1,285	92,206	-8,661	-9,754	1,093	_ [	1,552	1,552	87,480	10.746	-		•
-	I	1		vision, and m		2,000		1,552	1,772		-10,746	-9,493	-1,253	
Returns with and without adjusted gross income,		· · · · · · · · · · · · · · · · · · ·			T	·	••••	·I			Cating places			
total	24,731	25,026	1,462,532	242,421	101,479	140,942	28,822	177,546	183,042	8,182,754	1,593,738	642,254	951,484	190,993
Returns with adjusted gross income, total	22,532	22,827	1,318,549	250,507	112,305	138,202	28,822	165,956	170,551	7,621,363	1,655,498	695,877	959,621	190,993
Under \$2,000	2,257 3,230	2,457	76,613	1,771	-883	2,654	-	20,340	21,102	403,418	20,452	1,762	18,690	1:
\$5,000 under \$10,000	5,767	3,261 5,767	89,346 276,885	10,770 40,968	4,432	6,338 19,761	249 2,349	36,162 50,164	36,940 51,245	1,028,855	128,915	56,378	72,537	2,144
\$10,000 under \$20,000	8,202 2,968	8,202	483,452	110,688	43,510	67,178	11,123	43,286	44,435	2,132,582	370,921 617,361	159,671 224,671	211,250 392,690	20,621 66,269
\$50,000 wider \$100,000.	2,968	3,027	368,247	77,372	41,517	35,855	12,195	14,658	15,301	1,806,186	408,033	210,466	197,567	69,066
\$100,000 under \$500,000	20	90 23	21,072 2,934	6,455 2,483	2,363 159	4,092 2,324	1,941 965	1,129 211	1,284	277,753	72,112	35,128	36,984	19,267
\$500,000 under \$1,000,000 \$1,000,000 or more	-	-	-	-,			-	}	7	76,892 1,822	31,909	8,242 -441	23,667	12,094
Returns with no adjusted gross income	2,199	2,199			-	-	-	'	1	1,022	5,795	-441	6,236	1,519
	2,199	2,199	143,983	-8,086	-10,826	2,740	-	11,590	12,491	561,391	-61,760	-53,623	-8,137	_

		[ALL IT	igures are est	imates based	on samples—	oney anounts	are in thous	sands of doll	arsı					
	Humber	-1o		Adjus	ted gross inc	ome	Income tax	Number	of—	1	Adjus	ted gross inc	ome	Income tax
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit 0 (less loss)	ther income or loss	after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
		L				L	Retail trade-	-Continued					•	
<b>†</b>			Dr	inking places						Drug store	s and proprie	etary stores		
Returns with and without adjusted gross income, total	86,911	88,570	3,298,983	678,615	317,228	361,387	74,942	21,543	21,803	2,690,622	375,993	279,127	96,866	62,477
Returns with adjusted gross income, total	81,123	82,483	3,100,251	704,281	335,842	368,439	74,942	20,674	20,840	2,607,857	383,714	288,189	95,525	62,477
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	10,625 19,715 25,330 20,207 5,004	10,625 19,762 26,234 20,425 5,190	263,696 502,627 874,939 967,755 459,436	10,729 69,382 188,223 281,221 134,715	7,713 35,885 83,149 131,156 74,052	3,016 33,497 105,074 150,065 60,663	15 1,713 12,693 29,941 24,024	(*) 2,313 3,624 6,281 6,913	(*) 2,313 3,627 6,295 7,028	(*) 114,444 212,261 701,428 1,271,074	(*) 8,810 27,863 91,603 200,860	(*) 9,542 17,002 65,036 159,105	(*) -732 10,861 26,567 41,755	111 1,911 9,530 34,668 13,758
\$50,000 under \$100,000	206	206	25,080	13,726	2,415	11,311	3,866	783	816 47	235,676 20,118	47,469 6,505	36,160 2,214	11,309 4,291	2,499
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	36	41	6,718	6,285	1,472	4,813	2,690	-			-	-	-	-
Returns with no adjusted gross income	5,788	6,087	198,732	-25,666	-18,614	-7,052	-	869	963	82,765	-7,721	-9,062	1,341	
•			I	iquor stores						Used	merchandise	stores	·	
Returns with and without adjusted gross income, total	25,893	26,508	3,175,583	334,474	174,640	159,834	49,898	61,318	61,749	686,786	573,778	40,762	533,016	76,575
Returns with adjusted gross income, total	24,389	25,001	3,055,942	343,844	181,790	162,054	49,898	57,787	58,218	650,398	583,835	l .	531,250	76,575
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	1,403 2,919 7,598 7,276 4,686	1,403 3,018 7,771 7,369 4,871	25,802 231,357 708,461 864,257 1,004,462	1,242 10,427 56,834 104,154 132,209	-718 5,221 34,829 54,698 71,097	1,960 5,206 22,005 49,456 61,112	277 3,626 11,263 23,012	13,240 14,555	14,655	71,675 100,108 165,878 132,137 129,048	11,646 46,252 99,192 205,170 151,297	14,458 13,461 7,758	14,665 31,794 85,731 197,412 133,999	1 840 6,085 23,416 26,250
\$50,000 under \$100,000	445	498	172,253	28,028	i	14,518	7,526			41,323	44,512		42,984	10,820
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	62	71	49,350	10,950	3,153	7,797	4,190	136	i	10,024 205	21,776 3,990		20,664 4,001	7,192 1,971
Returns with no adjusted gross income	1	1,507	119,641	-9,370	-7,150	-2,220	1 .	- 3,531	3,531	36,388	-10,057	-11,823	1,766	
Reduing with no adjusted Brose Income.			<del></del>	oods and bicy	cle shops						Jewelry store	es		
Returns with and without adjusted gross income, total	26,204	26,451	1,048,685	310,262	1	244,433	38,44	7 18,103	18,235	705,937	210,525	109,164	101,361	29,107
Returns with adjusted gross income, total	24,514	24,761	989,611	317,279	73,003	244,276	38,44	7 17,144			1	1	1	29,107
Under \$2,000 \$2,000 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$20,000 \$20,000 under \$50,000	2,936 4,123 11,841	2,936 4,222 11,841	136,983	2,584 10,878 32,347 161,579 97,714	-409 4,586 31,900	27,761 129,679	21 1,90 16,40 15,85	1 4,761 5 5,122 7 2,902	5,145 2,909	245,297 216,784	38,119 71,938 80,093	21,870 3 40,460 3 43,153	16,249 31,478 36,940	1
\$50,000 under \$100,000	. 106	107	30,842	6,86	1		1,93							3,367 1,692
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	.   1	30	6,417	5,310	867	4,443	2,13	* } -	:   -			-   -	:   -	
Returns with no adjusted gross income	. 1,690	1,690	59,074	-7,01	7 -7,174	157		- 95	959	44,748	-5,719	9 -7,082	1,363	1
			Hobby,	toy, and gam	e shops					Gift, nov	elty, and sou	venir shops		
Returns with and without adjusted gross income, total	. 10,503	10,60	182,861	110,53	12,710	97,822	12,76	29,99	30,252	589,360	332,33	8 35,396	1	1
Returns with adjusted gross income, total	1	10,19	181,112	112,43	3 14,647	97,786	12,70	∠28,00	8 28,262	1	1	1	1	1
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000.	2,508	2,50	8 37,790 0 79,045	7,54 20,80 56,10	0 1,419	19,381	1,6	45 م ا 15	6 3,056 4 8,853 8 9,559	27,498 3 115,728 202,89	9,37 8 69,67 6 137,28	7 286 9 3,026 1 20,413	6 9,091 0 66,659 2 116,869	99 9 4,550 9 14,540
\$20,000 under \$50,000	1	1		19,47	1	1	1		1			1	l l	1
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	(*)	6   12 -   (*)	6 17,964 (*) 	7,49 (*)	8 1,68 (*).	2 5,81 (*)	(*)	1, (	51 6		5 9,46	53 64	3 8,820 4 6,16	3,167 7 3,148
Returns with no adjusted gross income	1 , .	(*)	(*)	(*)	(*)	(*)		- 1,99	1,99	0 21,69	4 -5,38	-6,48	2 1,09	B

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		[All	figures are	estimates bas	èd on samples	money amount	s are in thou	sands of dol	lars]				1	
	Numbe	r of—		Adji	isted gross in	ncome	T	Numbe	r of-		Adju	sted gross in	ome	
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits
							Retail trade	-Continued						
		Se	wing, needlew	ork, and piec	e goods store	s				Merchandi	sing machine	operators		
Returns with and without adjusted gross income, total	10,678	10,753	223,334	124,590	12,735	111,855	17,349	24,641	25,094	489,388	288,312	23,909	24/ /02	22.020
Returns with adjusted gross income, total	9,971	10,046	213,984	126,884	16,322	110,562	17,349	24,080	24,533	457,010	291,416	25,771	264,403 265,645	32,239 32,239
Under \$2,000		2,403	ļ					( (*)	(*)	(*)	(*)	(*)	(*)	ر کر ر کر
\$2,000 under \$5,000 \$5,000 under \$10,000	2,403 2,386	2,403	17,643 54,962	6,512 16,046	-333 3,740	6,845 12,306	(*) 985	3,715 5,698	3,954 5,698	46,607 73,893	13,234 42,927	266	12,968	28
\$10,000 under \$20,000	3,651	3,651	71,912	50,858	5,500	45,358	5,742	11,692	11,859	164,529	160,348	2,142 6,192	40,785 154,156	2,44° 16,39
\$20,000 under \$50,000	1,340	1,340	47,474	38,865	5,456	33,409	6,734	2,341	2,384	145,872	63,245	14,498	48,747	9,52
\$50,000 under \$100,000 \$100,000 under \$500,000	163 28	163 31	15,574 6,419	10,754 3,849	1,169 790	9,585 3,059	2,672 1,171	106 26	107 29	16,932 7,712	6,611 4,565	1,392 1,159	5,219 3,406	1,74
\$500,000 under \$1,000,000	-		-	-	] - ]	-	-	-	-	- 1	· -	-,,,,,	-	1,042
\$1,000,000 or more	707	707	9,350	-2,294	-3,587	1,293	-	(*)	(")	(*)	(-)	-	-	•
Returns with no adjusted gross income	707	1	L	elling organi		1,295		(*)	(*)		(*) and ice deal	(*)	(*)	
Returns with and without adjusted gross income,	!		DITECT 8	erring organit	24 010118					ruei	and ice deal	ers		
total	413,701	418,024	1,819,283	4,503,047	147,925	4,355,122	446,271	12,953	12,965	757,869	152,716	74,646	78,070	20,823
Returns with adjusted gross income, total	409,456	413,779	1,759,825	4,516,857	156,264	4,360,593	446,271	12,700	12,712	753,781	153,319	74,545	78,774	20,823
Under \$2,000	24,280	24,531	89,641	26,577	6,857	19,720	16	(*)	(*)	(*)	(*)	(*)	(*)	<del>_</del>
\$2,000 under \$5,000 \$5,000 under \$10,000	46,413 114,318	46,784 115,888	237,141 520,384	166,462 884,799	20,153 39,744	146,309 845,055	3,270 57,963	2,403 3,498	2,403 3,498	37,990 127,193	8,435 27,312	1,811 12,311	6,624 15,001	122 1,645
\$10,000 under \$20,000	195,924	197,877	733,429	2,693,764	60,842	2,632,922	269,207	3,909	3,909	217,021	53,648	20,599	33,049	5,969
\$20,000 under \$50,000 \$50,000 under \$100,000	27,869 586	28,045 586	162,107 10,043	699,301 36,661	24,414 2,918	674,887 33,743	102,683 9,666	1,763	1,766 147	275,123 54,338	47,087 10,165	31,774 5,322	15,313	7,939
\$100,000 under \$500,000	1 66	68	7,080	9,293	1,336	7,957	3,466	)		j				3,123
\$500,000 under \$1,000,000 \$1,000,000 or more	, -	_	- 1,0=0	. , , , , ,		,,,,,,	2,400	24	33	25,444	5,457	2,293	3,164	2,025
Returns with no adjusted gross income	4,245	4,245	59,458	-13,810	-8,339	-5,471	-	(*)	(*)	(*)	(*)	(*)	(*)	_
				Florists	·				Ot	her miscellan	eous retail	stores		
Returns with and without adjusted gross income,	30.060	20.000	504 205	100.104	50 515	110 (91	04.440	14 200	(( (2)	3 003 000	D20 404	3.60 3.64		
Potunic with adjusted group income total	19,958 18,068	20,078 18,188	904,205 851,390	190,186 194,705	79,515 81,940	110,671	24,667	66,307	66,511	1,771,889	737,384	159,196	578,188	95,844
Returns with adjusted gross income, total Under \$2,000	1,781	1,781	19,106	1,414	-3,326	4,740	24,667	62,656 5,781	62,846 5,782	1,668,802	756,001 6,365	171,113 910	584,888 5,455	95,844
\$2,000 under \$5,000	4,709	4,797	172,935	15,882	2,612	13,270	274	8,597	8,597	124,644	29,351	5,384	23,967	548
\$5,000 under \$10,000 \$10,000 under \$20,000	3,829 5,165	3,830 5,165	135,695 269,039	. 28,399 75,304	13,482 33,769	14,917 41,535	2,114 9,020	18,905 20,444	18,965 20,558	352,922 579,663	145,879 286,607	29,186 50,683	116,693 235,924	9,189 29,886
\$20,000 under \$50,000	2,513	2,544	241,024	68,577	33,654	34,923	11,549	8,123	8,123	467,577	221,319	70,045	151,274	36,597
\$50,000 under \$100,000		71	13,591	5,129	1,749	3,380	1,710	696	710	81,297	46,060	11,047	35,013	11,762
\$100,000 under \$500,000 \$500,000 under \$1,000,000	-	-	-	_	_	-	- (	105	106 5	26,780   172	17,390 3,030	3,843 15	13,547 3,015	6,445 1,417
\$1,000,000 or more	-	- 1	-	-	-	-	-	-	-	-	-	-	~	-
Returns with no adjusted gross income	1,890	1,890	52,815	-4,519	-2,425	-2,094		3,651	3,665	103,087	-18,617	-11,917	-6,700	
				l trade—Cont					V	holesale and	retail trade	not allocable	•	
Potume with and without adjusted groups income			Retail	trade not al	locable	· · · · · · · ·						r		
Returns with and without adjusted gross income, total	22,820	22,824	577,076	187,546	38,602	148,944	21,705	45,512	45,789	1,698,405	499,382	172,759	326,623	67,764
Returns with adjusted gross income, total	20,271	275و20	518,794	193,059	45,737	147,322	21,705	43,404	43,681	1,632,950	506,221	178,746	327,475	67,764
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	-	3,399	3,399	50,386	3,518	1,226	2,292	_
\$2,000 under \$5,000	5,970 5,698	5,970 5,698	98,606 164,708	20,700 43,909	2,533 12,580	18,167 31,329	293 3,366	8,884 12,387	8,884 12,418	123,947 249,905	30,173 90,902	9,356 25,342	20,817 65,560	473 5,738
\$10,000 under \$20,000	5,349	5,350	113,730	74,374	14,193	60,181	7,750	12,962	13,134	485,813	184,913	49,171	135,742	20,010
\$20,000 under \$50,000 \$50,000 under \$100,000	1,387 137	1,390 137	93,321 20,973	38,054	12,989	25,065	6,475	5,121	5,193	525,752	139,482	66,981	72,501	22,786
\$100,000 under \$500,000	41	41	3,760	8,261 5,986	1,711 637	6,550 5,351	2,082 1,739	560 86	562 86	150,601 34,593	35,375 13,159	18,272 3,231	17,103 9,928	10,003 4,782
\$500,000 under \$1,000,000 \$1,000,000 or more	-		_	-	-	-	-	} 5	5	11,953	8,699	5,167	. 3,532	3,972
Returns with no adjusted gross income	2,549	2,549	58,282	-5,513	-7,135	1,622	-	2,108	2,108	65,455	-6,839	-5,987	-852	_
					1	-, -, -,		2,100	2,100	05,455	-0,009		-0.72	

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

	Numbe	er of—			sted gross in		is are in thou	Number	- 1o		Adjus	ted gross in	come	
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits
							ce, insurance,	and real es	1214				<u> </u>	
				Total		Finan	ce, insurance,	and rear es	ua ce	Credit age	encies other	then banks		
Returns with and without adjusted gross income,		i .		Iotai										
total	649,338	666,036	10,072,398	10,814,545	3,591,823	7,222,722	1,754,252	6,656	6,796	114,796	170,161	41,984	128,177	46,20 <del>9</del> 46,209
Returns with adjusted gross income, total	634,302	650,732	9,536,443	11,123,959	3,702,193	7,421,766	1,754,252	6,305	6,445	106,491	182,778	45,685	137,093	40,209
Under \$2,000	22,602 65,533	22,854 66,524	113,313 404,324	25,720 230,952	8,921 78,878	16,799 152,074	37 4,526	1,369	1,369	13,540	7,817	4,308	3,509	(*)
\$5,000 under \$10,000 \$10,000 under \$20,000	138,287 234,168	141,365 240,059	1,084,682 2,453,749	1,034,515 3,408,271	343,105 1,045,406	691,410 2,362,865	64,014 359,398	2,308	2,408	21,225	29,778	6,920	22,858	3,260
\$20,000 under \$50,000	149,848	154,771	3,821,827	4,288,455	1,663,199	2,625,256	695,363	1,829	1,861	38,773	57,995	19,540	38,455	10,632
\$50,000 under \$100,000	19,133	20,119 4,878	1,089,172 533,929	1,259,447 724,430	428,414 129,328	831,033 595,102	322,241 247,193	607 183	608 190	17,624 13,480	40,630 31,651	8,813 4,605	31,817 27,046	11,625 11,513
\$100,000 under \$500,000 \$500,000 under \$1,000,000	4 <b>,</b> 588 95	106	27,594	64,356	4,232	60,124	26,170	6	6	453 1,396	4,402 10,505	189 1,310	4,213 9,195	2,400 6,291
\$1,000,000 or more	48	56	7,853	87,813 -309,414	710 -110,370	87,103 -199,044	35,310	351	351	8,305	-12,617	-3,701	-8,916	-
Returns with no adjusted gross income	15,036	15,304	535,955	alers, except	<u> </u>		L <u>-</u>		Li	ity contracts		L	<u> </u>	
Returns with and without adjusted gross income,		Security of	Okers and dec	iters, except	Γ.									16.065
total	16,083	16,098	404,684	309,245	69,674	239,571	56,375	7,640	7,642	180,827	218,833	34,208 40,076	184,625 187,405	46,765 46,765
Returns with adjusted gross income, total	15,663	15,678	384,954	318,895	75,262	243,633	56 <b>,3</b> 75	7,392	7,394	178,726	227,481	40,076	187,405	40,705
Under \$2,000 \$2,000 under \$5,000	(*) (*)	(*)	(*) (*)	(*) (*)	(*)	(*) (*)	(*)	1,364	1,364	26,222	6,437	1,970	4,467	266
\$5,000 under \$10,000 \$10,000 under \$20,000	4,346 5,206	4,346 5,206	25,996 53,252	30,923 78,478	3,462 16,310	27,461 62,168	2,111 8,019	2,482	2,482	36,196	36,152	5,724	30,428	3,842
\$20,000 under \$50,000	3,425	3,433	129,541	99,832	34,000	65,832	15,801	2,718	2,718	46,156	83,355	19,625	63,730	13,051
\$50,000 under \$100,000	715 228	715 234	37,830 115,041	50,502 39,405	12,616 8,479	37,886 30,926	11,878 12,377	569 238	569 239	34,567 34,163	38,436 42,228	7,279 6,458	31,157 35,770	8,579 13,342
\$100,000 under \$500,000 \$500,000 under \$1,000,000	6	. 7	1,014	4,857	865	3,992	2,453	15	16 6	689 733	10,446 10,427	-1,156 176		3,347 4,338
\$1,000,000 or more	3 420	3 420	34 19,730	9,070 -9,650	-21 -5,588	9,091 -4,062	3,633	248	248	2,101	-8,648	-5,868	-2,780	-
Returns with no adjusted gross income	42U,	420		gents, broker	l		l	<del></del>			and lessors o			
Returns with and without adjusted gross income,		T	Insurance a	gents, broker.			1						/15 202	89,841
total	192,770	194,209	3,559,133	3,213,341	1,521,274	1,692,067	482,787	22,396	23,469	561,053	371,655 447,654	-43,626 2,650	415,281 445,004	89,841
Returns with adjusted gross income, total	189,770	191,202	3,454,334	3,237,793	1,527,722 3,810	1,710,071 4,990	482,787	21,145	22,173	403,758				
Under \$2,000	7,636 18,845	7,887 19,347	33,674 96,374	8,800 67,096	32,071	35,025	1,066	2,181	2,181	25,716	4,057	-1,251 683	5,308 41,173	80 2,642
\$5,000 under \$10,000 \$10,000 under \$20,000	41,743 68,141	41,994 68,240	359,921 937,404	317,399 992,212	130,593 455,879	186,806 536,333	18,166 99,278	5,679 7,822	5,681 8,266	37,261 95,733	41,856 109,818	-658	110,476	11,757
\$20,000 under \$50,000•	46,965	47,236	1,549,338	1,345,904	699,180	646,724	218,744	4,182	4,552	116,799	121,177	3,797	117,380	20,250
\$50,000 under \$100,000 \$100,000 under \$500,000	5,534 893	5,564 920	376,098 98,186	361,286 133,985	165,626 38,630	195,660 95,355	94,617 46,490	854 403	1,004 454	63,587 58,156	57,475 71,918	1,918 -1,067	55,557 72,985	14,992 23,817
\$500,000 under \$1,000,000	9	9	2,238	5,767	1,498	4,269	1,916	9 15	15 20	2,852 3,654	6,617 34,736	47 -819	6,570 35,555	3,249 13,054
\$1,000,000 or more	4	3 007	1,101	5,344 -24,452	435 -6,448	4,909 -18,004	2,510	1,251	1,296	157,295	-75,999	-46,276		_
Returns with no adjusted gross income	3,000	3,007	Lessors	<u> </u>	<u> </u>	-10,004			<u> </u>	Real estate a	L	l		I
Returns with and without adjusted gross income,		1	120015	,	T	1	T .	<del>                                     </del>		T	1		2.200.000	060.550
total	56,395	57,020	141,904	887,008	-10,702	897,710	159,992	318,045	325,171	4,107,246	5,081,003	1,713,376	ì	767,552 767,552
Returns with adjusted gross income, total	55,350	55,975	133,624	909,018	-4,102	913,120	159,992	311,025 8,945	318,113 8,945	3,968,139 42,189	5,219,416	1,736,646 7,438	1 -	20
Under \$2,000\$2,000 under \$5,000	3,016 10,141	3,016 10,141	9,807 20,134	3,192 35,059	-30 1,409	33,650	534	31,059	31,365	218,229	108,521	44,502	64,019	2,534
\$5,000 under \$10,000	11,280 18,744	11,783 18,745	27,246 37,691	81,269 266,009	1,259 3,369	80,010 262,640	6,328	68,488 120,664	69,805 123,681	521,934	513,513 1,768,170	186,765 499,725	1,268,445	32,168 189,406
\$20,000 under \$20,000	9,806	9,909	27,775	280,241	-4,050	284,291	46,148	72,448	74,575	1,492,360	2,042,324	747,840	1,294,484	325,727
\$50,000 under \$100,000	1,642 700	1,646 714	6,718 4,137	111,381	-2,186 -3,762	113,567 115,583	28,502 39,952	7,795 1,590	8,084 1,622	426,286 153,655	506,267 240,633	187,244 61,410		126,394 80,611
\$100,000 under \$500,000 \$500,000 under \$1,000,000	14	14	98	9,538	-72	9,610	4,082	27	27	18,139 830	16,632 12,188	1,640 82	14,992	5,929 4,763
\$1,000,000 or more	7	7	18	10,508	-39 -6,600	10,547	4,325	7,020	7,058	139,107	- 138,413	-23,270	1	,,,,,,,
Returns with no adjusted gross income	1,045	1,045	8,280	-22,010	-0,000	الكوري-		1,020	1,000	107,107	1	-23,270	1	

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Numbe	r of—		Adju	sted gross in	опе		Number	of—		Adjus	sted gross in	come	Income tax
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	after credits
		L				Finance, i	nsurance, and	real estate-	-Continued					
<b>†</b>		Subd	lividers and d	evelopers, ex	cept cemeteri					ed real esta	te, insurance	, loans, law	offices	
Returns with and without adjusted gross income,				100.04	43,069	127,695	43,009	23,438	23,466	559,573	449,089	190,485	258,604	78,836
total	7,515	7,592 6,622	364,699 307,673	170,764 201,479	55,470	146,009	43,009	22,703	22,731	525,133	455,945	189,287	266,658	78,836
Returns with adjusted gross income, total	6 <b>,</b> 555					1	1,000	·	2,814	23,157	7,870	1,099	6,771	(*)
Under \$2,000 \$2,000 under \$5,000	501	501	10,819	1,381	-1,477 -1,871	2,858 9,647	286	2,814 4,161	4,161	69,873	29,441	11,317	18,124	1,214
\$5,000 under \$10,000 \$10,000 under \$20,000	1,054 1,658	1,054 1,673	9,855 56,102	7,776 24,535	7,375	17,160	2,133	7,558	7,558	111,834	111,944	44,955	66,989	11,840 35,619
\$20,000 under \$50,000	2,498	2,502	153,925	78,326	32,044	46,282	13,171	6,899	6,899 1,114	230,973 73,951	207,059 70,425	95,364 29,996	111,695	19,347
\$50,000 under \$100,000 \$100,000 under \$500,000	593 242	627 256	39,212 37,048	40,295 39,030	12,948 6,490	27,347 32,540	10,576 12,746	1,086 182	182	14,926	27,326	6,161	21,165	9,752
\$500,000 under \$1,000,000	6	6	625 87	4,189 5,947	375 -414	3,814 6,361	1,919 2,178	3	3	419	1,880	395	1,485	981
\$1,000,000 or more	3 960	3 970	57,026	-30,715	-12,401	-18,314	2,110	735	735	34,440	-6,856	1,198	-8,054	_
Returns with no adjusted gross income	960	970	37,020	-50,715	-12,401	10,51	Servi		L		l		l	
				Total			00171				Hotels			
Returns with and without adjusted gross income,				10001									50.040	30.205
total	2,613,326	2,693,126	44,863,778	40,490,177	15,787,423	24,702,754	6,610,493	6,238	6,544	262,637	57,212	3,965	53,247 58,291	12,325
Returns with adjusted gross income, total	2,561,926	2,638,701	43,600,031	40,922,670	15,954,427	24,968,243	6,610,493	5,646	5,695	216,093	70,735	1		
Under \$2,000	187,625 355,607	191,844 362,348	1,183,252 2,827,947	216,122 1,239,959	99,990 568,079	116,132 671,880	115 29,311	2,033	2,033	51,442	3,891	-1,386		24
\$2,000 under \$5,000 \$5,000 under \$10,000	583,458	601,458	5,849,455	4,366,311	1,413,299	2,953,012 9,103,519	288,410 1,299,153	1,482 1,527	1,482 1,527	34,573 49,952	10,372 21,522	1,868 7,881	8,504 13,641	569 2,066
\$10,000 under \$20,000 \$20,000 under \$50,000	858,601 470,365	884,740 486,761	10,322,530 14,620,630	12,193,261	3,089,742 6,217,556	7,725,581	2,323,017	453	499	46,333	13,524	6,192		2,395
\$50,000 under \$100,000	89,488	93,815	6,537,706	5,891,266	3,487,446	2,403,820	1,559,569	109	110 40	17,926 10,255	7,735 6,912	-1,258 117		
\$100,000 under \$500,000 \$500,000 under \$1,000,000	16,287 335	17,194 371	2,067,639 94,091	2,426,222 226,936	1,013,274 36,508	1,412,948	844,855 95,972	38	40	5,612	6,779	1	1	1
\$1,000,000 or more	160	170	96,781	419,456	28,533	390,923	170,091	]'			i	1		
Returns with no adjusted gross income	51,400	54,425	1,263,747	-432,493	-167,004	-265,489		592	849	46,544	-13,523		-2,044	
		]	Motels, motor	hotels, and	tourist courts	3 1		ļ <u></u>		Trailerin	ng parks and	camp sites		1
Returns with and without adjusted gross income, total	40,735	41,608	1,262,325	426,844	84,325	342,519	70,366	18,403	18,489	273,456	212,589	14,902	197,687	1
Returns with adjusted gross income, total		37,436	1,094,633	469,075	109,439	359,636	70,366	16,994	17,075	254,084	221,422	1		
Under \$2,000	4,968	4,968	66,910	4,757	-6,074	10,831	299	(*)	(*) 2,852	(*) 34,251	(*) 9,700	(*)	(*)	(*)
\$2,000 under \$5,000 \$5,000 under \$10,000	6,437 9,511	6,437 9,715	74,280 229,656	21,940 69,645	3,787	18,153 48,570	4,239	2,852 5,193	5,193	61,770	40,227	1,809	38,418	3,081
\$10,000 under \$20,000	9,403	9,716	311,601	133,644 147,033	35,586 43,407	98,058 103,626	14,367 24,594	4,902 2,354	4,902 2,417	50,687 69,410	72,720		68,430 56,371	8,253 11, <b>8</b> 90
\$20,000 under \$50,000	5,300	5,501. 864	295,559 73,582	53,675	10,027	43,648	13,961	230	1	18,828	1	4,180	11,150	3,823
\$50,000 under \$100,000 \$100,000 under \$500,000	200	225	38,669	32,096	1,519	30,577	10,409	79		9,176	12,697	1,267	11,430	4,284
\$500,000 under \$1,000,000 \$1,000,000 or more	} 7	10	4,376	6,285	112	6,173	2,479	} -		] -	1	.   -	-	.   -
Returns with no adjusted gross income	4,100	4,172	167,692	-42,231	-25,114	-17,117	-	1,409	1,414	19,372	-8,833	-9,093	260	-
Nesdania water no dayabeta galant	· · · · · · · · · · · · · · · · · · ·		Oth	er lodging pl	laces	1	1	1		Coin-operate	d laundries e	ınd dry cleani	ng	
Returns with and without adjusted gross income,		T	100.00	200.050	2,406	106,453	11,363	29,596	31,858	524,115	325,508	45,184	280,324	37,891
total	17,344	17,694 15,957	129,367 115,420	108,859	1	107,308	11,363	27,513	1	1		1	1	1
Returns with adjusted gross income, total	L.	1	1	3,459		3,874	-	2,165	2,265	35,606	2,344			
Under \$2,000\$2,000 under \$5,000	. 5,804	5,804	29,218	18,755	3,256	15,499			3,418	39,474	11,450			
\$5,000 under \$10,000 \$10,000 under \$20,000	. 2,896			22,532 37,838		20,350 38,555	1,487 3,884	10,434	11,058	218,226	146,10	4 16,042	2 132,062	2 13,621
\$20,000 under \$50,000			17,983	26,413		23,564	4,595		3,674	87,773			1	
\$50,000 under \$100,000	. } 52	52	3,810	5,056	-410	5,466	1,025	<b>1</b> 243				1	l	1
\$100,000 under \$500,000 \$500,000 under \$1,000,000	: ' -	-	-	-	-	-	_	49	49	2,168	9,35	9 40:	2 8,95	7 3,530
\$1,000,000 or more	-		12.00	-5,194	-4,339	-855		'	2,689	21,891	-11,12	6 -3,59	5 -7,53	ı .
Returns with no adjusted gross income	1,737	1,737	13,947	-5,194	9در ۵۰۰			2,00,3	2,009	21,093				
Footnote at end of table.														

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

		· Central			arean parent			Paragraphic state						
7.0%)	Number	· of		Adj	usted gross i	ncome	40000000000	Number	of—		Adju	sted gross in	come	Carles Transfer Touris
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income to after credits
		1					Services-	-Continued						
		Oth	er laundry, cl	leaning, and	garment servi	ces	00111000	007102314000		Photogra	phic studios,	portrait		
eturns with and without adjusted gross income,														
total	61,743	63,806	1,284,851	522,286	201,162	321,124	50,127	38,294	38,294	501,181	412,710	89,442	323,268	49,
Returns with adjusted gross income, total	59,009	60,821	1,199,765	538,684	211,572	327,112	50,127	37,119	37,119	470,066	417,476	92,710	324,766	49,
Under \$2,000 \$2,000 under \$5,000	6,652 13,008	6,912 13,331	55,925 180,907	7,914 47,713	4,258 27,125	3,656 20,588	1,021	2,480 7,369	2,480 7,369	21,522 60,961	2,636 28,460	470 8,336	2,166	
\$5,000 under \$10,000	18,109	18,794	306,153	134,328	58,000	76,328	6,997	8,458	8,458	120,779	66,460	15,161	51,299	4,
\$10,000 under \$20,000 \$20,000 under \$50,000	17,475 3,624	17,790 3,841	440,761 199,400	240,717 95,181	81,955 38,939	158,762 56,242	24,131	15,204 3,346	15,204 3,346	196,285 62,027	207,082 89,980	48,496 18,011	158,586 71,969	22,
\$50,000 under \$100,000	97	97	12,335	5,890	1,319	4,571	1,474	206	206	4,877	12,990	1,642	11,348	3,
\$100,000 under \$500,000	F 22	56	4,284	6,941	-24	6,965	2,418	56	56	3,615	9,868	594	9,274	3,
\$500,000 under \$1,000,000 \$1,000,000 or more			-	-	5-0	1004520382	-	-	-		-	-	-	-
Returns with no adjusted gross income	2,734	2,985	85,086	-16,398	-10,410	-5,988	_	1,175	1,175	31,115	-4,766	-3,268	-1,498	
No. of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of			20000000	Beauty shops				75,710	178,734	(0.00)	Barber shops	54655	3/333	
eturns with and without adjusted gross income,											varous puolis		T	
tota]	211,942	213,326	1,954,140	1,942,694	504,390	1,438,304	201,866	107,100	108,097	737,810	717,814	365,117	352,697	51,
Returns with adjusted gross income, total	208,991	210,145	1,924,215	1,959,161	. 505,445	1,453,716	201,866	106,187	107,184	723,018	719,896	362,304	357,592	51,
Under \$2,000	20,961 38,934	20,961	109,270	25,094 133,991	19,429	5,665	20	13,718	13,718	36,361	15,638	12,285	3,353	100
\$2,000 under \$5,000 \$5,000 under \$10,000	58,932	38,934 59,328	278,583 511,318	443,655	79,520 133,794	54,471 309,861	3,934 30,463	27,826 42,246	28,427 42,497	143,935 317,959	98,146 309,652	68,210 171,981	29,936	18,
\$1.0,000 under \$20,000	79,338	79,845	758,804	1,066,866	208,130	858,736	116,282	21,717	21,817	208,787	276,747	105,230	171,517	28,
\$20,000 under \$50,000	388	10,649	252,523 11,893	256,578	62,960 1,598	193,618 24,798	41,500 7,142	662	693	15,501 (*)	17,980	4,621	13,359	2,(
\$50,000 under \$100,000 \$100,000 under \$500,000	39	40	1,824	26,396 6,581	- PREATROUT	6,567	2,525	(*) (*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000 \$1,000,000 or more	}	40	1,024	0,501	14	0,507	2,727	-	W	300		7.0	-	02 (0)
Returns with no adjusted gross income	2,951	3,181	29,925	-16,467	-1,055	-15,412		(*)	(*)	(*)	(*)	(*)	(*)	
Heraria aton no addaster Bloss micone	61277	3,101	0.12.000	25.20(1.500-200)		-1771412		(9)	107	120.0	ervice and cre		7.57	
eturns with and without adjusted gross income,			ance repair	and hat cles	diring anopa					runerar se	rvice and ere	matories		
total	16,496	16,596	210,536	110,302	64,613	45,689	8,290	12,180	12,534	699,086	225,343	155,880	69,463	38,5
Returns with adjusted gross income, total	16,495	16,595	210,533	110,309	64,614	45,695	8,290	11,929	12,283	696,199	225,411	155,948	69,463	38,5
Under \$2,000	2,694	2,694	9,060	3,284	2,746	538		(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$5,000 \$5,000 under \$10,000	4,268 6,493	4,268 6,593	30,280 83,949	15,710 46,900	10,147 26,419	5,563 20,481	3,211	2,098	(*) 2,349	(*) 47,794	(*) 16,680	(*) 5,866	(*) 10,814	(*) 1,0
\$10,000 under \$20,000	2,591	2,591	63,162	33,921	20,694	13,227	3,345	4,080	4,080	192,886	60,938	40,746	20,192	6,5
\$20,000 under \$50,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	3,718	3,821	339,369	113,166	86,631	26,535	21,1
\$50,000 under \$100,000 \$100,000 under \$500,000	-	-				-	-	384 56	384 56	63,818 15,056	24,284 6,869	16,831 3,836	7,453 3,033	7,2
\$500,000 under \$1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	2,7
\$1,000,000 or more	-			-	-	-	-	4.1	-	-	-	-		
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	-	
59 1 59 50 5 9			Miscellane	ous personal	services						Advertising			
eturns with and without adjusted gross income,	97,645	97,935	285,013	982,768	111,536	871,232	99,566.	21,538	21,614	556,374	307,413	94,424	212,989	48,6
Returns with adjusted gross income, total	96,445	96,732	278,442	986,360	112,953	873,407	99,566	21,027	21,103	549,550	310,115	96,245	213,870	48,6
Under \$2,000	11,867	11,867	20,218	14,881	9,177	5,704	941	(*)	(*)	(*)	(*)	(*)	(*)	
\$2,000 under \$5,000	13,613	13,613	26,768	47,193	14,130	33,063	1,172	3,093	3,093	18,185	9,734	2,824	6,910	1
\$5,000 under \$10,000 \$10,000 under \$20,000	23,431	23,551 42,116	59,611 130,081	178,084 581,931	22,854 48,991	155,230 532,940	10,858	3,882 7,649	3,882 7,721	81,210 154,941	28,159	15,275 27,210	12,884	1,9
\$20,000 under \$50,000	5,317	5,317	27,994	143,631	12,552	131,079	22,833	3,874	3,874	203,165	105,456	36,715	68,741	17,
\$50,000 under \$100,000	227	227	12,740	14,763	4,745	10,018	3,502	443	444	52,213	28,418	10,148	18,270	6,
		41	1,030	5,877	504	5,373	2,125	103	103	20,485	16,316	2,521	13,795	6,1
\$100,000 under \$500,000	41		-,	250000	-	-	- 1	10		0.000	0 000	22	4 4 1	
			=	Ī	-	-	-	5	8	2,072	8,270	23	8,247	3,8

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number	· of—		Adju	sted gross in	come		Number	of—		Adjı	usted gross in	осоте	
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits
		·			<u> </u>	1	Services-	Continued	l	L	<b></b>		l	L
			Servi	ces to build	ings					Managemen	t and public	relations		
Returns with and without adjusted gross income, total	71,615	72 0/2	77.0.007	600 100										
Returns with adjusted gross income, total	70,778	71,943 71,106	719,937 711,063	687,499 689,557	207,014	480,485 482,443	61,653	100,982	101,706	973,018	2,233,979	466,162	1,767,817	399,504
Under \$2,000	6,468	6,468	27,076	8,873	6,771	2,102	61,653	99,530 1,959	100,251	942,149	2,284,015	467,929	1,816,086	399,504
\$2,000 under \$5,000	9,138	9,138	61,365	32,788	18,022	14,766	712	5,562	1,959 5,562	4,902 24,934	2,339 19,144	1,075 6,538	1,264 12,606	470
\$5,000 under \$10,000 \$10,000 under \$20,000	21,285 31,338	21,285 31,604	191,365 327,770	158,548 419,399	51,456 107,050	107,092 312,349	8,708 40,232	14,902 36,208	14,902 36,474	80,758	110,979	29,424	81,555	7,175
\$20,000 under \$50,000	2,478	2,540	85,308	63,791	21,345	42,446	9,836	34,791	35,153	235,924 371,836	537,514 1,017,440	108,165 194,209	429,349 823,231	56,758 161,785
\$50,000 under \$100,000 \$100,000 under \$500,000	71	71	18,179	6,158	0.470	0 (00		4,617	4,704	137,052	308,160	78,514	229,646	75,449
\$500,000 under \$1,000,000		"	10,179	6,156	2,470	3,688	2,165	1,424	1,430 48	67,622 6,772	228,196 31,791	40,678 3,412	187,518 28,379	73,281
\$1,000,000 or more	<del>-</del>	-	-	-	-	-	-	19	19	12,349	28,452	5,914	22,538	12,273 12,313
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*) ·	-	1,452	1,455	30,869	-50,036	-1,767	-48,269	-
Parameter and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	···	·····	Equipmen	t rental and	leasing					Other	business ser	vices		<u>'</u>
Returns with and without adjusted gross income, total	14,601	14,602	343,240	343,730	35,369	308,361	70,770	212,541	214,753	2 074 904	0.001.100	402.000	0.355.034	
Returns with adjusted gross income, total	14,402	14,403	323,597	350,360	36,963	313,397	70,770	207,961	210,167	2,076,806 2,008,684	2,761,136	603,222	2,157,914	373,522
Under \$2,000	) , ,,,,	· ·						13,707	14,460	82,661	2,798,685 16,416	619,559	2,179,126	373,522
\$2,000 under \$5,000 \$5,000 under \$10,000	1,430 1,417	1,430 1,417	27,363	4,233	1,006	3,227	(*)	29,789	30,010	187,188	103,831	54,215	10,322	3,218
\$10,000 under \$20,000	5,879	5,879	18,785 111,174	9,890 80,487	-301 12,981	10,191 67,506	419 7,921	46,748 84,366	46,915 85,165	382,643 654,805	355,667 1,212,361	104,251 241,003	251,416 971,358	24,834 132,054
\$20,000 under \$50,000	4,708	4,709	110,409	127,382	17,406	109,976	18,000	30,292	30,535	565,891	840,854	175,494	665,360	134,737
\$50,000 under \$100,000	635 310	635 310	32,191 21,707	42,086 50,498	4,550 1,955	37,536	9,665	2,467	2,482	90,936	159,032	29,557	129,475	39,502
\$500,000 under \$1,000,000	11	11	308	7,205	-353	48,543 7,558	17,284 3,409	575 13	583 13	36,203 8,345	92,028 7,765	8,120 1,059	83,908 6,706	31,610 2,694
\$1,000,000 or more	12	12	1,660	28,579	-281	28,860	14,022	4	4	12	10,731	-234	10,965	4,873
Returns with no adjusted gross income	199	199	19,643	-6,630	-1,594	-5,036		4,580	4,586	68,122	-37,549	-16,337	-21,212	-
Returns with and without adjusted gross income.	<del></del>		Automotive r	entals, witho	ut drivers					Automotive t	top and body a	repair shops		···
total	11,811	11,857	158,125	166,119	2,451	163,668	22,862	33,483	33,483	1,040,436	284,849	160,630	124,219	27,096
Returns with adjusted gross income, total	11,781	11,797	153,510	167,503	3,527	163,976	22,862	32,463	32,463	996,873	288,090	164,340	123,750	27,090
Under \$2,006	(*)	(*)	(*)	(*)	(*)	(*)	-	2,116	2,116	48,949	1,630	1,581	49	±1,000
\$2,000 under \$5,000	1,549 2,440	1,549 2,440	33,483 17,758	5,763 18,261	-1,905 -68	7,668 18,329	33 1,161	7,466 12,009	7,466 12,009	130,931 283,391	25,750	15,396	10,354	330
\$10,000 under \$20,000	4,383	4,384	29,614	61,277	260	61,017	6,034	9,177	9,177	312,100	86,154 124,965	48,625 63,192	37,529 61,773	4,759 12,957
\$20,000 under \$50,000	2,013 272	2,013	35,532	54,328	5,466	48,862	8,415	1,604	1,604	204,798	43,993	32,433	11,560	7,517
\$100,000 under \$500,000	2/2	287	19,190	18,742	2,573	16,169	5,047	(*)	(*) (*)	(*) (*)	(*) · (*)	(*) (*)	(*) (*)	(*) (*)
\$500,000 under \$1,000,000	36	36	4,741	7,624	-8	7,632	2,172	} `´ -	``' -	-	(") -	(^/ -	(*)	(*)
Returns with no adjusted gross income	30	. 60	4,615	-1,384	-1,076	-308		( -	- ·	-		-		-
nestric with its adjusted gross income.				tomotive repa		-306	-	(*)	(*)	(*)	(*)	(*)	(*)	
Returns with and without adjusted gross income,	·	· · · · · · · · · · · · · · · · · · ·	deneral ad	omouve repa	II shops	I				Other au	tomotive repa	ilr shops		
total	86,872	86,872	2,067,394	671,495	301,441	370,054	59,255	17,039	17,207	505,920	156,145	80,811	75,334	16,584
Returns with adjusted gross income, total	84,507	84,507	1,987,380	677,562	309,868	367,694	59,255	16,381	16,549	465,722	158,966	85,216	73,750	10,584
Under \$2,000 \$2,000 under \$5,000	11,777 18,762	11,777	126,726 342,451	12,882 70,710	8,066 42,209	4,816		(*)	(*)	(*)	(*)	(*)	(*)	-
\$5,000 under \$10,000	27,657	27,657	590,898	198,896	95,229	28,501 103,667	1,190 11,369	3,115 4,877	3,115 4,933	34,187 123,405	10,771 36,872	6,369 23,425	4,402 13,447	208 2,150
\$10,000 under \$20,000 \$20,000 under \$50,000	23,040 3,161	23,040 3,161	675,084 233,469	304,808 82,049	115,214 47,166	189,594 34,883	30,925	5,456	5,556	178,607	75,803	35,495	40,308	7,794
\$50,000 under \$100,000	94	94	16,985	6,056	1,491	4,565	13,419	1,066	1,066 (*)	89,635	29,270	16,364	12,906	5,041
\$100,000 under \$500,000	(*)	(*)	(*)	(*).	(*)	(*)	(*)	(*)	(*)	(*) (*)	(*)	(*) (*)	(*) (*)	(*) (*)
\$500,000 under \$1,000,000 \$1,000,000 or more		-	-	-	-	-	-	-	-	-	-	-	· ′ -	` ′ -
Returns with no adjusted gross income	2,365	2,365	80,014	-6,067	-8,427	2,360	-	(*)	(*)	(*)	(*)	(*)	(#)	-
<u>-</u>						-,,,,,,			127	\^/	(*)	(*)	(*)	

		IAI.	1 ligures are	estimates ba	sed on sample	smoney amour	nts are in the	ousands of do.	llars]					
	Number	of—		Adju	sted gross i	псоте		Number	r of—		Adj	usted gross in	ncome	
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)		Income tax after credits
					*	·	Services-	Continued	I		<u> </u>		L	L
			Automotive	services, ex	cept repair					Radio	and TV repai	r shops		
Returns with and without adjusted gross income, total	17,077	17,379	412,288	226,517	45,458	303.050	20.014					T	T	l
Returns with adjusted gross income, total	16,951	17,252	410,359	230,248	45,766	181,059	29,918	40,307	40,310	477,668	395,737	105,571	290,166	39,542
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	29,918	39,523 3,761	39,526	473,794	397,365	106,361	291,004	39,543
\$2,000 under \$5,000 \$5,000 under \$10,000	2,060	2,132	39,184	8,640	4,834	3,806	62	4,042	3,761 4,042	33,195 51,924	4,279 15,084	1,017 11,216	3,262 3,868	422
\$10,000 under \$20,000	4,228 6,733	4,228 6,733	89,477 117,465	31,422 96,920	5,051 21,902	26,371 75,018	1,487 9,588	13,190 16,311	13,190 16,311	1.30,505	98,104	28,425	69,679	6,111
\$20,000 under \$50,000	2,235	2,415	110,216	64,162	10,135	54,027	10,358	2,205	2,208	187,698 69,909	225,073 53,767	47,512 18,135	177,561 35,632	24,214 8,454
\$50,000 under \$100,000 \$100,000 under \$500,000	287	332	45,671	19,281	4,894	14,387	5,041	(*)	(*)	(*)	(*)	(*)	(*)	(*)
\$500,000 under \$1,000,000	48	52	5,054	8,305	539	7,766	3,382	-	-	-	' -	` -	` -	` ' -
\$1,000,000 or more		(	i i		-		2,502	( [	_		_		-	
Returns with no adjusted gross income		(*)	(*)	(*)	(*)	(*)	_	(*)	(*)	(*)	(*)	(+)	(*)	-
Returns with and without adjusted gross income,		Elec	trical repair	shops, excep	t radio and ?	rv	*			Reupholste	ry and furnit	ure repair		
total	27,222	27,222	301,011	261,006	62,334	198,672	25,500	25,112	25,211	354,798	217,110	73,492	143,618	18,982
Returns with adjusted gross income, total	26,379	26,379	286,573	263,873	65,603	198,270	25,500	24,695	24,794	347,835	217,695	74,113	143,582	18,982
Under \$2,000	2,380	2,380	8,253	2,873	768	2,105	-	(*)	(*)	(*)	(*)	(*)	(*)	10,702
\$2,000 under \$5,000 \$5,000 under \$10,000	3,698 7,681	3,698 7,681	48,019 64,942	11,190 58,291	8,082 15,155	3,108 43,136	159 3,896	5,047	5,047	75,451	18,904	11,968	6,936	299
\$10,000 under \$20,000	10,998	10,998	115,402	152,074	25,614	126,460	15,351	9,060 8,207	9,159 8,207	99,524 124,369	68,140 107,718	20,277 30,180	47,863 77,538	4,273 11,038
\$20,000 under \$50,000	1,621	1,621	49,945	38,989	15,978	23,011	5,846	838	838	35,877	21,106	10,145	10,961	3,274
\$100,000 under \$500,000 \$500,000 under \$1,000,000	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	· (*)	(*)	(*)	(*)	(*)	(*)
\$1,000,000 or more		_	-		-	-	_	-	-	-	-	-	`´ -	` ′ -
Returns with no adjusted gross income	(*) ·	(*)	(*)	(*)	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)	(*)	-
			Other misc	ellaneous rep	air shops				Motion pi	cture product	ion, distrib	ution, and ser		
Returns with and without adjusted gross income, total	114,457	114,676	1,285,855	1 060 801	206 260	77, 450	304.005							
Returns with adjusted gross income, total	113,324	113,543	1,259,663	1,060,821	326,362	734,459	104,297	8,441	8,441	94,914	164,922	16,686	148,236	44,862
Under \$2,000	9,482	9,482	50,316	1,066,367	329,018	737,349	104,297	8,430	8,430	93,135	170,398	18,839	151,559	44,862
\$2,000 under \$5,000	22,735	22,855	162,150	78,865	5,942 39,579	6,373 39,286	6 1,675	3,792	3,792	14,504	16,102	3,128	12,974	1,010
\$5,000 under \$10,000 \$10,000 under \$20,000	36,236 <b>38,8</b> 77	36,236 38,976	358,175 439,491	274,448 537,826	90,392 124,559	184,056 413,267	16,903	2.055	•					
\$20,000 under \$50,000	5,760	5,760	224,033	146,014	60,982	85,032	57,458 23,437	3,056 1,282	3,056 1,282	42,334 24,980	43,537 35,872	9,617 3,101	33,920 32,771	4,125 5,007
\$50,000 under \$100,000	206	206	22,080	13,164	6,393	6,771	3,460	234	234	5,035	14,278	2,217	12,061	2,986
\$100,000 under \$500,000 \$500,000 under \$1,000,000	28	28	3,418	3,735	1,171	2,564	1,358	58	58	5,938	10,889	847	10,042	3,373
\$1,000,000 or more	-	-	-	-	-	- 1	-	. 4	4 4	82 262	3,304 46,416	-140 69	3,444 46,347	1,578 26,783
Returns with no adjusted gross income	1,133	1,133	26,192	-5,546	-2,656	-2,890	-	11	11	1,779	-5,476	-2,153	-3,323	2-,
٥		P	roducers, orc	hestras, and	entertainers				0	ther amusemen	t and recreat	ion services		
Returns with and without adjusted gross income, total	73,547	74,657	553,050	823,903	162,598	661,305	121,566	300 300	110 100	3 000 101				
Returns with adjusted gross income, total	71,910	73,020	532,255	829,573	164,748	664,825	121,566	109,380	110,132 104,586	1,228,486	1,808,865	-67,512	1,876,377	370,170
Under \$2,000	9,206	9,206	56,766	11,171	6,502	4,669		8,396	8,396	55,399	9,165	-21,680	1,905,576	370,170
\$2,000 under \$5,000 \$5,000 under \$10,000	14,193 19,636	14,193	53,999 85,478	48,476	11,833	36,643	1,575	15,804	15,804	138,328	53,764	-4,111 -2,894	13,276 56,658	1,243
\$10,000 under \$20,000	21,672	22,177	108,792	146,967 306,340	20,884 39,686	126,083	10,873	25,454 35,563	25,788 35,763	148,398 310,094	195,170 498,985	-26,685 17,406	221,855 481,579	13,907
\$20,000 under \$50,000	6,124	6,262	101,672	170,192	26,119	144,073	26,599	14,660	14,796	246,483	416,418	26,626	481,579 389,792	53,075 65,967
\$50,000 under \$100,000 \$100,000 under \$500,000	732 304	774 308	38,524 47,690	48,350	10,398	37,952	11,805	2,576	2,612	97,699	175,309	-3,587	178,896	44,662
\$500,000 under \$1,000,000	30	32	15,707	53,902 20,567	22,550 11,707	31,352 8,860	18,372	1,243 86	1,267 90	71,876 7,696	222,963 60,626	-21,221 -4,049	244,184	73,467
\$1,000,000 or more	13	13	23,627	23,608	15,069	8,539	10,026	68	70	37,443	251,496	-3,165	64,675 254,661	24,969 92,880
Returns with no adjusted gross income	1,637	1,637	20,795	-5,670	-2,150	-3,520	-	5,530	5,546	115,070	-75,031	-45,832	-29,199	-
Footnote at end of table.														

Table 2.7--ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME--Continued

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

		(A1)	figures are	estimates ba	sed on sample	smoney amou	nts are in the	ousands of do	llars]					
	Number	r of—		Adju	sted gross i	псоте		Numbe	r of		Adju	sted gross in	соше	ľ
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Netpprofit (less loss)		Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits
			<u> </u>		<b></b>	·	Services-	Continued			L	I	<u> </u>	l
,			Offi	ces of physic	ians					Ofi	fices of dent	ists		
Returns with and without adjusted gross income, total	148,658	150,317	7,692,610	6,478,705	4,511,978	1,966,727	3 557 700	40.011			1		T	
Returns with adjusted gross income, total	147,606	149,264	7,656,841	6,494,163	4,502,871	1,991,292	1,554,480 1,554,480	89,744 88,343	89,986	4,477,070	1	2,141,148	362,541	455,321
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	1,754,460	(*)	88,585 (*)	4,445,144 (*)	2,515,124	2,140,729 (*)	374,395	455,321
\$2,000 under \$5,000 \$5,000 under \$1.0,000	2,261 5,563	2,261 5,563	8,723 48,296	9,149	2,503	6,646	240	1,921	1,921	20,194	6,955	6,455	(*),	8:
\$10,000 under \$20,000	19,040	19,307	355,811	42,295 285,765	15,134 153,183	27,161 132,582	2,767 31,257	7,606 20,820	7,606 20,820	114,273 581,454	60,182	40,848 248,301	19,334	3,831 30,215
\$20,000 under \$50,000	71,667	72,266	3,007,332	2,484,161	1,668,936	815,225	452,335	48,678	48,883	2,804,461	1,555,064	1,361,386	193,678	263,462
\$50,000 under \$100,000 \$100,000 under \$500,000	42,431 6,090	43,102 6,210	3,314,029 906,096	2,823,573 819,588	2,083,201 571,959	740,372 247,629	762,051 292,730	8,042	8,070	808,455	504,201	428,172	76,029	130,807
\$500,000 under \$1,000,000	25	26	13,259	17,284	6,478	10,806	6,899	550 3	559 3	104,265 4,206	72,568 2,027	52,202 480	20,366 1,547	26,041 882
\$1,000,000 or more	3 252	9	2,288	11,815	1,176	10,639	6,201	-	-	-	-	-		-
Returns with no adjusted gross income	1,052	1,053	35,769	-15,458	9,107	-24,565		1,401	1,401	31,926	-11,435	419	-11,854	
Returns with and without adjusted gross income.			Ollice	of chiropra	ctors	·			) <del></del>	Offi	ces of optome	trists		
total	16,894	16,894	343,560	220,054	169,342	50,712	29,557	1.5,084	15,357	781,700	357,793	281,297	76,496	64,237
Returns with adjusted gross income, total	16,194	16,194	338,640	222,176	169,039	53,137	29,557	15,009	15,282	779,284	357,901	281,099	76,802	64,237
Under \$2,000	3,290	3,290	20,103	7,497	2,152	5,345	(*)	<b>(*)</b>	(*)	(*) (*)	(*)	(*)	_	_
\$5,000 under \$10,000	4,151	4,151	54,013	31,776	20,266	11,510	1,883	(*) 2,075	(*) 2,175	(*) 58,654	(*) 15,050	(*) 12,610	(*) 2,440	782
\$10,000 under \$20,000	4,798 3,775	4,798 3,775	92,369 155,728	68,941 102,740	47,936 88,932	21,005	8,012	4,765	4,864	154,951	74,515	54,201	20,314	8,823
\$50,000 under \$100,000	172	172	15,917	10,345	9,387	13,808 958	16,608 2,664	7,011 808	7,042	435,320	209,709	171,844	37,865	36,971
\$100,000 under \$500,000	(*)	(∗) 1,2	(*)	(*)	(*)	(*)	(*)	52	851 52	114,474 14,428	50,943 7,454	37,654 4,546	13,289	14,689 2,972
\$500,000 under \$1,000,000 \$1,000,000 or more		-	- [	_	_	-	- 1	-	-	· -	-	-	-	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*)	(*)	(*)	-
			Registered	and practics	l nurses			` '			personal car		(*)	
Returns with and without adjusted gross income,											percental car	C 1401111111	r - 1	
total	60,590	61,008	264,223	523,122	217,252	305,870	56,262	19,104	19,617	729,142	157,298	73,833	83,465	19,955
Returns with adjusted gross income, total	60,558	60,976	264,204	524,254	217,239	307,015	56,262	18,061	18,528	634,421	165,958	80,782	85,176	19,955
Under \$2,000\$2,000 under \$5,000	6,841 14,552	6,841 14,552	10,080 44,668	9,344 49,929	8,062 36,364	1,282 13,565	9 2,005	1,628 6,206	1,628 6,457	30,298 68,649	1,852 19,945	405	1,447	
\$5,000 under \$10,000 \$10,000 under \$20,000	19,211	19,462	110,251	138,812	90,463	48,349	12,402	5,022	5,022	87,612	36,323	12,851 12,738	7,094 23,585	274 2,971
\$20,000 under \$50,000	16,243 3,589	16,410 3,589	81,771 17,116	228,242 90,008	67,623 14,454	160,619 75,554	25,877 13,733	3,665 1,298	3,799 1,302	156,565 183,121	51,440 35,346	24,160 19,860	27,280	5,733
\$50,000 under \$100,000	122	122	318			1		181	240	58,045	11,967	5,310	15,486 6,657	4,811 2,980
\$100,000 under \$500,000 \$500,000 under \$1,000,000	1	• 122	210	7,919	273	7,646	2,236	61	80	50,131	9,085	5,458	3,627	3,186
\$1,000,000 or more	-	-	-	Ξ	-	- 1		' -	_		-,505		,,,,,	-
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)'	(*)		1,043	1,089	94,721	-8,660	-6,949	-1,711	_
			Other medic	al and health	services						Legal servic			
Returns with and without adjusted gross income, total	34,639	35,005	450,925	217 227	2/2 3/2	175.050							1	
Returns with adjusted gross income, total	34,556	34,922	449,371	717,206 718,447	242,147 241,061	475,059 477,386	113,012	134,700	135,083	3,775,593	3,935,976	2,043,376	1,892,600	818,309
Under \$2,000	(*)	(*)	(*)	(*)	(*)	(*)	113,012	132,701 (*)	133,083	3,734,707 (*)	3,964,928	2,037,170	1,927,758	818,309
\$2,000 under \$5,000 \$5,000 under \$10,000	2,242	2,242	14,589	8,557	3,914	4,643	215	4,020	4,020	29,463	(*) 13,150	(*) 8,161	(*) 4,989	213
\$10,000 under \$20,000	3,949 11,958	3,949 12,125	17,644 99,896	27,963 180,708	7,606 49,133	20,357 131,575	1,879 20,466	12,200 38,389	12,200 38,389	127,861 612,594	92,963 583,641	47,899	45,064	5,474
\$20,000 under \$50,000	13,613	13,792	257,428	399,116	147,124	251,992	63,021	59,544	59,825	1,729,507	1,846,783	288,641 960,782	295,000 886,001	65,266 316,263
\$50,000 under \$100,000 \$100,000 under \$500,000	1,320 116	1,337 119	46,308 8,985	80,565 17,663	28,482	52,083	20,246	13,962	14,046	840,108	921,418	503,930	417,488	247,024
\$500,000 under \$1,000,000	5	5	45	2,757	4,265 31	13,398 2,726	6,046 1,139	3,078 46	3,095 46	367,272 14,147	456,302 30,063	213,421 9,523	242,881 20,540	161,253 13,862
\$1,000,000 or more		-	-	-		- 1	-	12	12	5,583	19,415	4,561	14,854	8,954
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	-	1,999	2,000	40,886	-28,952	6,206	-35,158	

Table 2.7—ADJUSTED GROSS INCOME, NET PROFIT, AND INCOME TAX, BY INDUSTRY AND SIZE OF ADJUSTED GROSS INCOME—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Number	of—		Adju	sted gross in	come		Number	of-		Adj	usted gross i	rcome	
Size of adjusted gross income	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits	Returns	Businesses	Business receipts	Total	Net profit (less loss)	Other income or loss	Income tax after credits
						·	Services—	Continued						
			Educ	ational serv	ices	,				Engineering	and architect	ural services	<u> </u>	,
Returns with and without adjusted gross income, total	118,058	118,701	643,242	1,511,800	179,168	1,332,632	187,467	73,021	73,056	1,354,920	1,354,040	469,428	884,612	216,869
Returns with adjusted gross income, total	117,157	117,796	626,027	1,514,763	183,030	1,331,733	187,467	71,882	71,917	1,316,677	1,374,877	471,973	902,90	216,869
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000. \$20,000 under \$50,000.	6,831 15,702 25,316 51,478 16,805	6,831 15,733 25,567 51,651 16,971	15,833 71,380 123,541 238,399 144,381	7,113 53,352 180,864 734,123 454,558	4,230 22,517 39,492 62,044 46,856	2,883 30,835 141,372 672,079 407,702	1,506 12,137 77,494 70,182	(*) 5,306 11,360 28,056 23,387	(*) 5,306 11,360 28,056 23,418	(*) 33,017 98,567 302,386 561,504	(*) 19,347 86,884 417,107 646,634	(*) 1,643 25,367 125,941 218,153	(*) 17,704 61,517 291,166 428,481	396 5,654 44,206 101,949
\$50,000 under \$100,000	904 118	919	28,888	60,686	7,310	53,376	15,842	1,804	. 1,804	196,541	115,699	62,026	53,673	30,985
\$100,000 under \$500,000 \$500,000 under \$1,000,000 \$1,000,000 or more	1 2	121 3	3,595 10	16,798 7,269	589 -8	16,209 7,277	5,600 4,706	468 17	472 17	96,966 10,271	74,998 12,724	33,166 5,710	41,832 7,014	27,935 5,744
Returns with no adjusted gross income	901	905	17,215	-2,963	-3,862	899	-	1,139	1,139	38,243	-20,837	-2,545	-18,292	-
			Certifie	d public acco	ountants	•			Acc	ounting, audi	ting, and boo	kkeeping serv	ices	
Returns with and without adjusted gross income, total	24,183	24,255	547,452	593,232	259,532	333,700	100,817	101,116	101,627	660,140	1,487,453	324,469	1,162,984	190,599
Returns with adjusted gross income, total	24,003	24,075	534,944	594,073	259,872	334,201	100,817	100,647	101,143	654,796	1,494,366	326,017	1,168,349	190,599
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,600. \$10,000 under \$20,000. \$20,000 under \$50,000.	(*) (*) 2,441 7,747 11,652	(*) (*) 2,441 7,819 11,652	(*) (*) 20,093 119,392 287,854	(*) (*) 20,770 125,790 339,030	(*) (*) 9,098 58,736 141,750	(*) (*) 11,672 67,054 197,280	(*) 1,324 12,760 55,714	2,887 9,070 19,983 46,841 21,018	2,887 9,321 19,983 46,940 21,163	7,543 40,541 77,891 238,645 259,352	3,094 32,143 152,026 694,453 548,987	297 15,004 37,114 122,988 135,416	2,797 17,139 114,912 571,465 413,571	803 10,452 75,346 85,521
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	1,204 174 3	1,204 174 3	80,334 17,847 571	78,712 25,415 1,686	38,123 8,931 493	40,589 16,484 1,193	21,422 8,946 538	750 98 -	750 99 -	23,621 7,203	47,459 16,204	11,292 3,906	36,167 12,298	12,971 5,506
Returns with no adjusted gross income	(*)	(*)	(*)	(*)	(*)	(*)	*	469	484	5,344	-6,913	-1,548	-5,365	<u>-</u>
			Serv	icesContinu	ıed					Natura Of	business not	alloashla		
			C	ther services	3					Nature of	Dabiness not			
Returns with and without adjusted gross income, total.	147,924	150,051	805,744	2,451,276	290,652	2,160,624	400,165	36,424	36,699	722,383	420,739	95,606	325,133	58,167
Returns with adjusted gross income, total	146,910	149,036	799,376	2,461,398	292,146	2,169,252	400,165	36,120	36,395	713,656	426,137	98,735	327,402	58,167
Under \$2,000. \$2,000 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$20,000.	11,471 17,881 29,874 49,292 33,351	11,471 17,881 30,458 49,631 34,355	29,995 55,670 124,484 212,336 249,010	12,337 59,421 229,946 724,799 957,799	2,511 2,581 34,271 75,828 100,216	9,826 56,840 195,675 648,971 857,583	36 1,524 18,130 82,525 155,636	4,534 5,970 10,647 10,542 3,911	4,534 5,970 10,746 10,704 3,911	13,344 68,726 346,568 103,401 144,760	5,803 21,684 82,575 154,577 109,048	207 8,125 26,099 28,898 23,962	5,596 13,559 56,476 125,679 85,086	351 5,517 17,212 18,111
\$50,000 under \$100,000. \$100,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 or more.	3,986 1,003 39 13	4,147 1,037 41 15	66,702 50,226 7,252 3,701	262,946 168,187 26,856 19,107	34,223 33,798 5,298 3,420	228,723 134,389 21,558 15,687	66,613 56,055 12,103 7,543	406 100 10	420 100 10	28,062 6,186 2,609	26,562 15,400 10,488	9,621 1,187 636	16,941 14,213 9,852	7,752 5,410 3,814
Returns with no adjusted gross income	1,014	1,015	6 <b>,</b> 368	-10,122	-1,494	-8,628	-	304	304	8,727	-5,398	-3,129	-2,269	-

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals. NOTE: Detail may not add to total because of the deletion of some industries.

## Parinerships

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The statistics in this section cover partnerships, joint ventures, syndicates, groups, pools, and most other associations of two or more persons organized for profit that were not specifically classified by the Internal Revenue Code as corporations. Partnerships were not taxable as such; the partners, who could be individuals, estates, trusts, partnerships, or corporations, reported their share of the partnership's taxable income (or loss) on their individual (corporation or other type) income tax return.

Not all partnership business activity is represented in these statistics. If there were special agreements among the partners to allocate certain of the income or expenses in ways not proportionate to their share interests, these income or expense items were not reported as a part of the partner-ship income statement. They were reportable only on the partners' returns (Forms 1040, 1041, 1120) and thus are not included here. In addition, the parties involved in joint production, extraction, investment, or use agreements that did not involve selling services or property produced or extracted could elect, under Code section 761, not to be considered as partnership. The partners in such an agreement reported their share of the business income and deductions on their own returns, and no return was filed for the group. The actual extent of these business activities is not known; however, for petroleum exploration and production it is believed to be significant.

#### Industrial Activity by State

Tables 3.5 and 3.6 present selected data classified by industry and by the State where the return was filed. These data may serve as estimates of partnership business activity within a State, even though the business is not necessarily operated in the State where the return was filed. If the partners lived in a different State, for example, the return might have been filed in that State; and, of course, a few partnerships were operated across State lines. However, it is assumed that most partnerships conducted their business activity in the same State where they filed their returns.

The sample of partnership returns was designed to yield national rather than State statistics, so reliable State estimates were not possible for many industry classes. For some smaller States it was possible to show only a few broad industry groupings. Since separate weights for the State data were computed by Internal Revenue district to increase the reliability of the State estimates, the United States totals differ slightly from totals in other tables. The sampling variability of the statistics in the State tables is generally higher than for the other tables in this report.

# Chart 3A Ten leading partnership activities

Activity ranked by -Number of partnerships Receipts Building rentals Building rentals \$12.8 Holding and investment companies* Legal 64 \$5.8 Livestock farms Livestock farms \$5.4 Field crop farms Grocery stores Building construction Legal services \$3.7 (Thousands) (Billion dollars) Nonbuilding real estate rentals Physicians \$2.9 Subdividers and developers Eating places \$2.8 Investment clubs Wholesale groceries 20 \$2.8 Service stations Service stations 19 \$2.7 Certified public accountants Building construction \$2.7 *Excludes investment clubs and common trust funds Source: table 3,1

	Numbe	r of				8 5 0				Coe	fficient of va	riation (Per	ent)1	
Industry	Partnerships	Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	992,012	4,066,466	106,698,944	5,892,478	4,080,827	6,692,561	13,284,720	9,618,447	0.2	0.3	2.0		30.00	2010
All nonfarm industries	889,685	3,782,707	98,604,768	5,346,055	3,884,375	6,339,240	12,713,464	8,978,267	0.5	0.1	2.9	0.2	0.1	0.2
Agriculture, forestry, and fishing	114,426	312,966	8,882,855	592,329	212,512	365,911	685,157	748,931	5.5	2.5	1000000	300000		0.5
Farms Field crop	102,327	283,759	8,094,176	546,423	196,452	353,321	571,256	640,180	6.2	2.2	7.9	0.8	5.3	4.0
Fruit, tree nut, and vegetable	33,977 10,141	95,160 38,122	1,777,591 744,795	166,159 63,597	67,014 35,960	99,016 48,529	200,304 140,581	350,915	8.6	12.9	11.8	9.5	5.1 15.9	4.9 19.0
Horticultural specialty	1,028	2,495	93,996	5,839	3,014	2,126	19,167	18,041 6,384	8.3 78.4	7.3 52.3	0.7 65.4	10.1 39.2	10.0	0.5
Animal specialty	55,658 1,026 (*)	144,216 2,461	5,445,079 27,361	306,915	89,606	202,778	207,855	265,577	6.8	1.1	6.0	4.0	54.5 2.1	40.9
Farms not allocable	(*)	(*) ^{2,461}	27,361 (*)	2,895 (*)	(*)	(*)	3,261 (*)	-3,116 (*)	(*) 47.5	(*) 41.0	(*)	(*) 27.0	42.8	111.2
Agricultural services	9,070	21,477	637,592	33,086	11,721	7,901	86,173	86,890	4.2	0.5	W 20 10 1		(*)	(*)
Animal services, except veterinary	1,176	2,613 4,938	147,619 23,417	3,100 4,190	3,209	1,592	23,543	59,237	24.1	22.0	9.5 22.9	5.3	67.8	3,0 34.1
Landscape and horticultural services Other agricultural services	2,808	5,839	107,807	7,511	3,261	1,263	3,769 21,858	-17,843 16,094	19.3	43.8	20.9	48.2	40.5	52.1
Forestry	3,316	8,087	358,749	18,285	4,844	3,630	37,003	29,402	3.7	7.4	26.0	11.7 23.4	67.3 44.5	4.2
Fishing, hunting, and trapping	1,560 1,469	3,741	69,744 81,343	7,408 5,412	3,408 931	2,542 2,147	14,269	11,688	27.1	26.3	67.4	42.3	5.3	12.2
Mining	13,562	138,581	1,416,074	153,673	42,327	34,782	13,459	10,173	6.3	38.1	49.7	25.1	70.0	3.6
Metal mining. Coal mining.	403 596	1,165	36,952	34,929	1,458	(*)	8,404	-385,716 -39,502	32.0	40.0	21.1 98.4	2.7	(*)	5.4
Oli and gas extraction	11,537	2,097	256,981 949,750	27,545 78,779	6,947 29,083	3,051 27,014	46,324 77,226	7,185	10.9	0.5	4.5	9.8	5.9	31.7
Normetallic minerals, except fuels	1,026	2,627	172,391	12,420	4,839	3,640	28,806	-371,436 18,037	33.0	2.5	3.7	8.3	14.9 46.2	12.4
Construction.  General building contractors and operative builders.	60,945	137,277	9,455,043	. 178,724	143,877	84,299	1,642,955	907,826	1.6	2.7	9.1	5.1	20.5	2.2 5.8
General building contractors	19,085	44,158 42,109	3,890,323	38,474	39,266	55,094	471,576	227,878	6.1	3.7	0.4	3.2	18.9	1.2
Operative builders	529	2,049	150,841	1,170	37,733 1,533	49,476 5,618	469,032 2,544	219,095 8,783	6.1 5.7	7.8	0.6	3.8	19.5	1.0
Heavy construction contractors. Highway and street construction.	3,485	7,638	2,239,552	60,188	26,947	11,135	391,826	165,508	5.1	1.1	3.0	3.1	13.8	36.8
Heavy construction, except highway	2,008	3,219 4,419	751,770	27,902 32,286	12,337	5,103	130,717	51,169	18.0	1.5	8.8	5.6	7.7	1.7 5.1
Special trade contractors	37,869	83,962	3,302,881	77,899	77,316	6,032	261,109	114,339	4.4	0.9	13.1	1.0	30.1	0.1
Plumbing, heating, and air conditioning	5,446	11,572	638,360	9,605	14,019	4,005	777,477	512,306 61,864	2.3	11.3 5.3	19.0	10.1	27.0	12.0
Miedirical Work	4,731 2,869	6,015	234,228	4,752 4,769	6,218 8,301	989	67,174	50,901	9.9	9.3	15.8	7.9	30.5	14.1 6.2
Masonry, stonework, and plastering Carpentering and flooring	6,142	13,049	510,872	7,492	13,443	1,398	99,620 154,318	62,793 99,827	22.0	17.3	30.8	7.2	43.9	7.2
Roofing and sheet metal work	5,269 1,942	11,590	326,346	3,651	5,475	737	71,316	57,944	4.8	17.4	16.5	26.9	39.2	16.7 30.7
Concrete Work	1,998	4,272 5,582	158,606 244,146	3,093 6,809	2,974 7,196	711	37,442	24,201	10.6	20.9	21.2	23.9	73.1	26.0
Water well drilling	391 9,081	871	52,349	2,787	884	302	69,340 4,410	7,857	71.9	39.2	90.9	20.9 50.2	21.1	7.8
Contractors not allocable	506	20,972	735,077	34,941	18,806	6,465	150,054	112,291	7.8	11.2	11.9	6.1	23.9	38.9 12.9
larufacturing	30,176	79,665	22,287	2,163	348	(*)	(*)	2,134	29.9	13.3	2.7	2.9	(*)	(*)
rood and kindred products	1,873	4,942	5,689,332 1,105,534	201,343 18,059	116,801	53,874 4,596	1,032,133	400,443 52,156	4.9	0.8	2.3	1.1	8.6	0.9
Textile mill products.  Apparel and other textile products.	488 1,500	1,373	135,669	2,566	2,494	840	30,206	9,662	29.6	2.7	12.9 24.3	1.9	7.6	8.0 6.1
number and wood products, except furniture	4,899	11,513	553,317 935,910	8,560 36,590	13,565 21,946	2,688	189,709 146,807	34,588 99,025	1.1	4.5	4.2	7.5	5.9	7.0
Furniture and fixtures.	1,432	5,510	159,602	3,593	3,883	1,107	34,110	10,145	20.4	10.0	21.4	16.7	33.7	16.6
Printing, publishing, and allied industries Chemicals and allied products	6,052 520	16,893	524,331 438,321	11,327	11,575	3,284	126,288	49,377	9.4	16.3	23.7	10.9	19.1	7.1
Leather and leather products	470	1,017	75,391	65,163 672	5,508 1,458	7,725	46,115	787 4,454	19.2	20.4	7.7	12.1	2.3	19.4
Primary metal industries.	1,276	3,086 523	198,760	8,426	5,739	1,352	39,882	20,953	42.2	7.5 27.6	55.3 18.3	22.9	48.3	9.1 24.7
Fabricated metal products	2,222	5,359	395,263	8,175 9,679	4,517	1,643	20,754	810	28.3	25.1	4.0	35.4	3.1	40.0
Machinery, except electrical. Electrical and electronic equipment.	2,503	5,938	264,169	7,441	10,396 6,414	3,514 1,775	87,241 57,991	44,686 22,490	11.4	6.7 18.9	5.4	12.1	20.5	6.1
Lansportation equipment	982 718	2,379	88,136 52,111	1,271	1,202	611	13,392	8,971	27.0	18.7	10.4	11.5	14.2 52.4	11.6 31.6
Other manufacturing industries. Manufacturing not allocable.	4,945	12,128	615,163	18,375	1,376	347 13,962	9,609 97,428	-12,130 51,786	8.4 10.5	8.5	35.0	12.5	36.0	10.5
	(*)	(*)	(*)	(*)	(*)		(*)	(*)	(*)	(*) 4.7	(*) 5.7	16.9	11.6	10.5
Footnotes at end of table.							1.5					27.00		8.03

	Number	of						<u> </u>		Coef	ficient of var	iation (Perce	ent)1	
Industry	Partnerships	Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid .	Payroll	Net profit (less loss)	Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
A STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STA	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services  Local and interurban passenger transit  Taxicabs	18,710 1,391 437 954	46,194 2,928 946 1,982	1,612,086 63,396 (*) 35,928	137,085 5,131 (*) 3,891	59,315 1,762 (*)	38,415 775 (*) 688	252,265 10,770 (*) 4,532	169,112 8,016 3,124 4,892	9.2 23.0 53.2 9.2	0.8 22.2 (*) 12.6	1.8 5.7 (*) 13.2	7.8 5.0 (*)	3.0 8.9 (*) 5.6	0.2 6.8 (*) 28.1
Trucking and warehousing Trucking, local and long distance Public warehousing and twucking terminals	11,533 10,687 846	26,436 23,274 3,162	968,122 823,381 144,741	74,005 67,250 6,755	41,380 36,871 4,509	15,956 13,114 2,842	159,929 140,680 19,249	115,531 99,193 16,338	13.2 14.8 8.1	1.8 4.3 12.5	3.4 4.6 8.7	6.8 7.1 4.1	4.4 13.3 36.9	9.4 11.8 8.1
Water transportation. Air transportation services. Passenger transportation arrangement. Freight transportation arrangement. Other transportation services.	1,109 599 826 436 227 163	3,236 1,330 2,328 1,032 548 748	86,794 26,725 205,018 107,960 40,017 57,041	406	2,029 711 4,886 378 4,137 371	4,973 768 2,579 167 27 (*)	12,243 3,581 11,106 4,617 3,344 3,145	16,696 -1,923 5,509 2,044 2,598 867	7.4 7.1 16.0 43.6 85.4 79.0	1.8 9.3 5.7 5.9 15.3	15.3 1.6 23.7 67.1 8.8 21.5	38.9 67.5 3.9 3.0 0.6 42.1	26.7 1.8 18.4 0.8 41.7 (*)	16:1 37.5 14.6 2.1 26.0 27.1
Communication Electric, gas, and sanitary services	986 2,266	3,653 6,283	55,626 206,405	10,720 24,276	2,352 6,195	4,925 8,439	18,439 36,197	-9,818 35,101	1.7 3.4	1.7 13.1	21.0 22.9	4.6 18.0	5.3 13.9	9.7 30.0
Wholesale and retail trade.  Wholesale trade.  Motor vehicles and automotive equipment.  Lumber and construction materials.  Electrical goods.  Hardware, plumbing, and heating equipment.  Farm machinery and equipment.	196,486 34,499 2,231 1,703 1,373 883 1,770	446,328 85,458 5,273 4,827 2,956 2,134 4,051	36,656,453 12,935,960 575,847 637,664 299,587 300,416 612,403	98,920 4,173 7,348 1,983 1,783	599,337 135,252 7,009 7,150 2,912 3,493 5,887	185,960 51,423 1,964 3,424 1,238 1,020 4,253	2,802,528 647,374 43,034 42,269 24,709 26,957 36,619	2,221,340 622,823 39,238 33,924 26,733 23,350 33,416	0.9 5.4 1.7 7.2 15.5 19.3 8.3	1.6 1.0 8.7 11.6 1.6 2.6	3.6 9.9 12.1 3.0 19.9	4.4 2.7 10.1 33.5 2.9 8.5 16.9	6.3 1.0 1.7 3.5 20.1 6.1 0.2	1.5 2.8 4.6 1.4 9.4 24.3 2.2
Other machinery, equipment, and supplies		8,483 9,361	567,528 1,251,014		7,767 9,681	2,635 5,499	50,888 54,508	48,212 63,306	19.3 5.5	8.3 5.6		17.8 14.6	3.0 4.8	14.7 1.2
Drugs, chemicals, and allied products	1,471 4,327 2,612 496	2,360 3,439 10,434 7,327 2,149 21,370 1,294	173,750 370,684 2,772,281 2,574,490 656,853 2,125,313 18,130	1,228 16,907 12,012 4,746 24,967	1,596 3,284 18,548 7,052 16,085 44,667	1,101 1,113 6,025 10,601 2,625 9,915 (*)	11,723 17,579 143,933 41,739 34,651 118,330 (*)	7,524 26,492 105,803 53,160 18,227 136,140 7,298	39.5 31.3 8.6 9.2 5.8 16.5 27.1	1.0 9.4 3.9 0.1 0.4 5.4	37.5 3.7 4.2 1.9 12.3	7.7 4.3 4.9 0.4 0.1 15.9 36.2	13.1 6.4 7.2 8.9 2.5 16.2 (*)	8.0 12.8 6.6 4.7 1.6 5.3
Retail trade.  Building materials and garden supplies.  Building materials dealers.  Hardware stores.  Retail murseries and garden stores.  Mobile home dealers.	2,797 3,608	359,170 20,898 6,943 8,109 3,133 2,713	23,666,041 1,845,750 828,962 570,254 175,225 271,309	22,414 9,199 5,192 4,644	462,486 33,706 14,684 12,038 3,223 3,761	134,251 16,426 4,302 4,635 1,922 5,567	2,150,768 153,191 74,611 51,878 14,889 11,813	1,595,071 132,722 63,489 44,597 16,161 8,475	0.2 3.7 3.9 7.7 2.1 1.5	1.9 3.5 3.8 0.1 18.8 (²)	11.9	5.0 6.9 12.2 14.7 41.8 26.1	8.4 9.9 21.5 15.8 28.8 10.5	1.1 4.1 7.1 5.6 26.8 1.3
General merchandise stores	4,562 728 3,834	10,769 1,708 9,061	905,481 121,385 784,096	1,313	18,654 2,395 16,259	5,056 405 4,651	101,223 11,228 89,995	62,524 8,677 53,847	5.8 12.7 4.4	8.2 18.2 6.7	9.0 18.8	15.4 51.6 10.1	21.5 0.6 23.3	5.3 9.9 4.7
Food stores.  Grocery stores.  Meat markets and freezer provisioners.  Fruit stores and vegetable markets.  Candy, mut, and confectionery stores.  Retail bakeries.  Other food stores.	410 546 1,423	49,134 35,998 5,410 839 1,237 2,939 2,711	5,273,839 4,387,000 509,444 51,942 56,390 146,332 122,731	33,963 4,308 543 897 3,332	72,883 59,924 5,192 919 911 4,112 1,825	16,412 12,443 943 140 410 1,250 1,226	349,353 265,794 27,307 2,331 5,303 38,766 9,852	172,528 27,392 4,855 6,421 14,719	3.4 4.2 19.5 83.5 44.2 13.6 14.0	2.8 0.4 12.2 76.0 24.9 18.9	0.7 16.3 34.3 12.4 10.1	5.0 0.9 10.1 92.1 42.3 30.0 8.4	2.3 4.7 12.9 69.6 59.5 10.0 50.6	2.3 6.3 1.6 40.8 25.9 20.7 10.8
Automotive dealers and service stations.  New and used car dealers.  Used car dealers.  Auto and home supply stores.  Gasoline service stations.  Boat and other automotive dealers.	3,689 3,694 3,589 19,037	70,709 8,481 7,807 7,971 40,709 5,741	6,461,587 2,427,866 478,451 517,777 2,735,251 302,242	9,758 2,773 4,814 22,580	96,812 17,729 4,085 10,052 60,653 4,293	31,363 15,483 2,032 2,148 7,537 4,163	420,672 162,977 15,517 50,039 174,747 17,392	71,136 33,350 38,570 172,690 10,193	3.4 4.1 8.8 15.5 0.2 1.5	21.8 0.3 4.9	1.4 8.0 18.0 0.9 28.9	3.3 8.4 9.2 25.0 12.2 13.7	2.7 2.0 0.4 4.9 0.4 11.2	2.8 0.2 7.0 25.1 0.3 10.2
Apparel and accessory stores.  Men's and boys' clothing and furnishings stores.  Women's ready-to-wear stores.  Women's accessory and specialty stores.  Family clothing stores.  Shoe stores.  Purriers and fur shops.  Other apparel and accessory stores.	2,527 3,727 1,072 974 1,475 (*)	25,976 6,667 7,831 2,305 2,430 3,684 (*) 2,780	1,233,278 375,370 364,849 66,018 140,996 184,852 (*) 92,628	2,895 3,330 610 1,210 1,450 (*)	22,568 6,101 7,870 1,362 2,227 3,016 (*) 1,825	6,091 1,614 1,739 567 643 981 (*)	119,572 35,938 34,533 6,978 13,410 18,450 (*) 9,283	43,607 36,418 5,480 13,971 16,854 (*)	1.4 27.2 6.4 (*)	2.6 30.2 18.0 29.4 26.6 4.4 (*)	42.1 15.1 11.1 9.2 16.9	6.8 18.4 7.3 32.3 8.2 5.7 (*) 37.1	16.1 1.6 34.5 17.9 19.1 11.9 (*)	0.6 17.3 15.1 34.2 22.2 0.1 (*)

	Number	0f		1 : " 12	C31 F					Coef	ficient of var	iation (Perce	ent)1	
Industry	Partnerships	Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade-Continued Retail trade-Continued										No.ca.nes			(4.5)	(4.17
Purniture and home furnishings stores. Furniture stores. Home furnishings, except appliances. Household appliance stores. Radio, television, and music stores. Eating and drinking places. Prinking places.	10,966 4,494 2,409 1,951 2,112 33,003 22,167 10,836	24,389 10,159 5,398 4,493 4,339 76,672 52,775 23,897	1,523,332 771,062 252,393 271,468 228,409 2,788,699 2,140,956 647,743	15,830 8,795 2,690 2,230 2,115 78,864 56,422 22,442	29,810 17,011 4,566 3,699 4,534 110,945 80,849 30,096	10,416 5,780 1,185 1,033 2,418 30,296 20,948 9,348	152,065 84,007 29,395 19,779 18,884 550,177 457,575 92,602	79,189 28,759 25,525 15,575 229,133 165,385	5,3 3,3 19,3 19,0 15,9 3,0 2,3	4.4 2.5 14.0 11.4 19.1 9.1 5.9	4.0 6.1 26.6 16.3 17.5 16.6	7.8 10.9 0.1 2.0 12.1 4.4 1.0 13.7	8.8 8.5 32.6 20.1 51.0 21.4 23.0	13. 13. 20. 16. 29. 4.
Miscellaneous retail stores. Drug stores and proprietary stores. Liquor stores. Used merchandise stores. Sporting goods and bicycle shops. Book stores. Stationery stores.	37,016 4,114 4,612 3,997 1,732 601 381	80,617 8,900 10,238 8,396 3,869 1,279 790	3,628,101 815,305 833,845 153,544 184,211 41,753 47,137	50,409 7,339 7,490 2,499 1,720 292 668	77,090 13,827 20,163 3,162 3,332 1,054 927	18,191 2,700 4,703 1,140 1,123 270 181	304,367 86,332 40,399 11,339 12,761 3,030 5,526	338,992	2.2 0.9 14.2 10.8 9.5 58.7 77.1	1.8 11.7 8.5 14.7 27.1 11.3 63.2	7.0 10.1 10.3 66.4 10.9 0.4	3.1 14.3 24.9 23.9 39.2 56.2 82.5	17.9 5.8 24.4 5.0 7.9 25.1 83.3 67.0	23.6 3.8 9.1 20.9 24.8 37.4 48.1 50.3
Jewelry stores.  Hobby, toy, and game shops.  Camera and photographic supply stores.  Gift, novelty, and souvenir shops.  Luggage and leather goods stores.  Sewing, needlework, and piece goods stores.	1,568 824 423 3,063 (*) 1,581	3,304 1,774 864 6,809 (*) 3,477	182,380 39,264 46,863 128,961 (*) 51,331	1,554 544 342 1,780 (*)	3,567 620 465 3,712 (*) 1,087	1,281 (*) 200 790 (*)	18,306 (*) 3,500 11,950 (*) 3,061	31,131 3,027 5,049 13,276 (*) 2,469	15.2 30.3 33.1 42.7 (*)	45.4 28.1 12.4 51.9 (*)	29.4	4.8 5.4 16.4 47.1 (*) 51.5	19.3 (*) 51.3 18.5 (*)	15.0 (*) 6.6 32.4 (*)
Mail order houses.  Merchandising machine operators.  Direct selling organizations.  Fuel and ice dealers.  Florists.  Cigar stores and stands.  Other miscellaneous retail stores.  Retail trade not allocable.	859 1,983 714 1,355 2,594 (*) 6,518 (*)	1,867 5,143 1,503 2,868 5,688 (*) 13,638 (*)	112,562 167,077 24,208 167,529 180,685 (*) 430,629 (*)	581 10,043 207 4,495 3,686 (*) 6,342 (*)	1,939 4,783 240 3,725 5,550 (*) 8,739 (*)	1,777 (*) 716 783 (*) 1,987	11,385 10,195 2,213 12,464 26,805 (*) 39,784 (*)	24,957 9,063 2,721 17,967 17,707 (*) 39,718 (*)	29.1 13.0 32.6 10.2 8.8 (*) 5.7	8.8 32.6 7.5 4.7 2.7 (*) 3.4	21.3 24.4 30.2 1.6 33.4 (*) 4.3	12.4 22.1 4.2 22.2 3.9 (*) 6.6	48.5 11.4 (*) 19.4 62.3 (*)	21.1 35.5 0.8 12.9 0.1 (*)
Wholesale and retail trade not allocable	786	1,700	54,452	516	1,599	286	4,386	3,446	21.8	1.4	100		- 10.0	(*)
Finance, insurance, and real estate.  Finance.  Banking.  Credit agencies other than banks.  Security, commodity brokers, and services.  Security underwriting syndicates.  Security brokers and dealers, except	375,752 92,854 290 2,136 3,954 610	2,328,349 1,054,870 4,267 11,179 36,025 9,429	21,692,961 3,564,845 54,250 100,797 2,134,537 292,089	3,357,977 49,880 915 1,580 13,809 (*)	2,341,707 140,538 1,868 3,154 67,577 (*)	5,470,403 558,600 6,253 13,391 219,358 (*)	1,442,466 576,694 15,404 16,329 522,570 (*)	-949,200 356,103 8,401 29,046 478,567 229,571	0.9 2.0 26.7 45.5 8.2 12.7	0.6 1.6 10.1 12.0 0.4 3.2	33.4 1.8 0.7 15.3 27.5 26.4 (*)	41.8 0.6 5.2 19.9 8.6 0.8 (*)	49.0 0.2 9.6 8.3 4.1 0.5	17.6 0.9 0.4 0.5 2.5 1.9
underwriting syndicates	2,804	23,721	1,750,280	12,741	65,055	216,675	503,697	219,834	7.5	0.5	27.3	0.7	(2)	1.4
services. Holding and investment companies. Investment clubs. Common trust funds. Other holding and investment companies.	540 86,474 20,472 1,760 64,242	2,875 1,003,399 278,614 283,635 441,150	92,168 1,275,261 48,092 391,511 835,658	792 33,576 348 (*) 33,180	2,351 67,939 768 141 67,030	2,240 319,598 4,786 (*) 314,680	18,490 22,391 (*) - 22,031	29,162 -159,911 4,316 247,160 -411,387	6.7 2.8 10.3 2.6 7.1	9.3 6.5 80.4 7.6 18.0	21.6 8.1 0.7 (*)	3.7 12.4 7.7 33.7 12.4	50.6 16.4 37.3 (*)	16.5 34.2 (*)
Insurance agents, brokers, and service.  Real estate.  Operators and lessors of buildings.  Lessors, other than buildings.  Real estate agents, brokers, and managers.  Title abstract companies.  Subdividers and developers, except cemeteries.  Cemetery subdividers and developers.  Ccmbined real estate, insurance, loans, law	9,650 273,248 224,310 24,701 9,721 226 13,232 (*)	26,368 1,247,111 1,049,466 101,656 32,294 626 60,463 (*)	1,342,002 16,786,114 12,815,494 294,705 784,587 17,754 2,800,046 (*)	10,032 3,298,065 3,187,814 47,178 23,763 298 37,240	22,834 2,178,335 2,046,911 49,651 23,903 (*) 55,820 (*)	6,191 4,905,612 4,463,449 117,368 80,457 (*) 242,419	128,740 737,032 570,140 8,572 54,691 3,178 91,601 (*)	373,284 -1,678,587 -1,836,408 -31,940 82,775 6,350 75,976 (*)	11.7 1.0 1.8 1.0 16.8 54.2 4.1	4.3 0.1 0.8 4.3 12.0 79.7 0.6 (*)	16.1 1.8 1.7 4.6 7.1 100.3 7.7	3.7 0.3 0.5 2.2 1.3 (*) 4.5	1.3 0.9 0.9 10.9 14.2 (*)	7.2 0.9 4.6 0.8 20.6 62.9 11.9
offices	996	2,482	73,366	1,772	1,741	1,772	8,774	24,665	0.9	7.2	2.4	11.5	2.1	10.6
Hotels and other lodging places Hotels, motor hotels, and tourists courts. Sporting and recreational camps. Trailering parks and camp sites. Other lodging places. Footnotes at end of table.	172,864 13,324 1,488 5,879 574 4,034 1,349	549,609 52,584 6,089 24,898 2,350 15,931 3,316	20,990,765 1,449,640 455,776 722,775 14,583 184,819 71,687	885,638 197,464 47,199 91,636 (*) 45,615 11,349	556,506 112,059 33,850 51,871 1,288 19,531 5,519	446,671 205,796 55,276 96,553 963 42,996 10,008	5,232,642 324,054 144,561 152,413 (*) 12,941 12,277	6,462,732 -76,980 -52,463 6,308 1,353 -30,102 -2,076	1.6 13.4 24.1 22.1 64.2 12.6 2.0	0.7 6.9 2.9 14.3 51.9 10.0 22.8	4.6 6.2 1.1 17.5 (*) 9.7 4.6	0.3 9.1 4.7 23.3 37.1 4.3 2.5	0.1 3.0 2.4 1.2 46.5 2.5 30.9	0.7 3.1 1.1 8.2 (*) 3.3 36.6

	Humber	r of								Coeff	icient of var	iation (Perce	ent) ¹	
Industry	Partnerships	Partners	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll	Net profit (less loss)	Number of partnerships	Receipts	Depreciation	Taxes paid deduction	Interest paid	Payroll
· .	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ServicesContinued Personal services. Coin-operated laundries and dry cleaning. Other laundry, cleaning, and garment services. Photographic studios, portrait. Beauty shops. Barber shops. Shoe repair and hat cleaning shops. Funeral service and crematories. Miscellaneous personal services.	26,793 2,817 7,235 1,253 7,109 4,059 559 2,306 1,460	67,199 15,752 15,787 2,760 14,554 8,615 1,119 5,486 3,126	1,082,898 64,535 343,227 52,231 175,810 94,061 12,338 293,096 47,600	52,621 10,510 18,613 1,560 4,183 2,162 (*) 14,097 1,289	34,478 2,464 12,338 1,612 5,515 2,453 (*) 8,613 1,282	13,669 3,310 4,214 355 945 (*) (*) 4,184 273	266,058 9,222 104,839 12,028 58,619 30,367 (*) 35,435 12,884	191,862 5,681 39,758 8,388 35,507 28,299 957 65,756 7,516	0.4 18.5 3.6 42.8 2.5 2.0 13.9 14.4 47.8	13.6 1.2 24.5 40.7 16.0 31.2 27.8 19.4 47.1	8.6 1.6 17.8 9.1 10.5 13.9 (*) 5.8 30.1	18.5 8.2 30.7 36.9 8.1 42.4 (*) 19.1 47.0	7.9 27.2 28.3 77.8 27.1 (*) (*) 32.2 41.7	23.2 40.8 34.6 36.3 16.4 70.1 (*)
Eusiness services. Advertising. Services to buildings. Computer and data processing services. Management and public relations. Equipment rental and leasing. Other business services.	23,325 2,045 3,280 848 2,092 5,770 9,290	101,974 5,996 7,088 2,098 5,410 18,399 62,983	1,366,648 184,498 96,649 33,529 122,240 403,825 525,907	313,451 5,684 2,097 5,383 1,653 282,535 16,099	26,774 2,800 2,806 593 2,170 6,856 11,549	108,328 3,334 556 510 1,785 96,691 5,452	210,036 23,926 28,081 7,469 33,402 13,569 103,589	97,416 18,462 15,818 2,422 28,454 -64,933 97,193	7.4 10.5 9.0 9.1 12.8 20.0 13.8	0.3 20.0 25.3 49.1 6.2 9.1 10.1	15.1 27.9 46.9 22.2 37.1 14.0 48.8	0.9 11.2 41.5 32.3 0.2 10.0 10.6	9.8 5.1 15.5 31.6 92.2 7.8 20.7	9.2 6.2 31.2 76.2 16.1 17.0 4.3
Automobile repair and services. Automotive rentals, without drivers. Automobile parking. Automotive top and body repair shops. General automotive repair shops. Other automotive repair shops. Automotive services, except repair.	19,431 1,215 1,032 3,803 7,547 2,513 3,321	42,957 3,087 2,985 7,995 15,744 5,756 7,390	1,031,942 72,713 46,353 233,812 379,471 137,883 161,710	51,682 24,632 2,980 4,550 7,140 2,694 9,686	30,442 3,591 4,627 6,292 8,455 2,850 4,627	18,624 5,714 5,163 1,168 2,559 405 3,615	153,041 9,275 9,000 39,559 47,013 24,899 23,295	155,310 4,875 6,160 40,170 75,471 17,513 11,121	9.2 25.3 42.6 5.1 15.2 15.3 20.8	16.2 33.9 20.7 2.1 35.5 12.7 6.9	23.3 36.2 53.0 13.7 26.6 6.6 24.2	19.5 44.2 24.1 8.5 33.0 28.7 15.8	15.7 48.8 47.4 31.8 25.4 30.9 39.6	2.4 8.1 7.2 6.3 22.0 34.1 24.3
Miscellaneous repair services. Radio and TV repair shops. Electrical repair shops, except radio and TV Raupholstery and furniture repair Other miscellanous repair shops.	11,401 2,900 1,833 2,069 4,599	23,808 5,862 3,860 4,326 9,760	439,063 87,031 84,758 66,208 201,066	8,068 2,091 1,325 866 3,786	10,315 2,151 1,720 1,763 4,681	2,451 330 679 196 1,246	74,310 11,472 12,986 18,083 31,769	85,037 15,923 15,802 12,917 40,395	1.9 4.7 29.6 4.1 21.3 30.8	0.5 22.6 47.6 21.8 35.8	8.7 10.6 65.4 2.7 47.8 18.4	0.4 24.5 57.9 25.5 42.9	21.3 13.3 54.7 33.2 70.0	15.5 78.8 40.4 30.7 26.2 6.3
Motion pictures.  Motion picture production, distribution, and services  Motion picture theaters	1,594 865 729	6,326 4,115 2,211	319,015 199,180 119,835	36,706 31,850 4,856	6,926 2,471 4,455	7,846 6,600 1,246	35,764 14,120 21,644	17,825 5,148 12,677	21.7 41.7	3.2 35.5	26.1 32.1	32.9 47.8	53.2 23.5	36.4 34.1
Amusement and recreation services, except motion pictures. Producers, orchestras, and entertainers. Billiard and pool establishments. Bowling alleys. Other amusement and recreation services.	11,445 1,638 774 809 8,224	38,740 10,392 1,610 2,411 24,327	665,616 167,843 18,945 95,405 383,423	54,080 5,267 1,588 8,277 38,948	27,534 4,839 720 4,520 17,455	26,526 2,505 (*) 2,326 20,435	163,311 56,157 (*) 17,416 87,566	-5,178 -26,134 3,810 12,465 4,681	4.5 41.8 0.8 33.8 5.5	1.8 3.6 22.0 24.9 3.6	2.1 20.3 2.7 39.2 2.8	4.2 6.6 8.3 37.9 14.9	2.6 112.5 (*) 102.8 0.1	2.2 6.4 (*) 23.5 12.8
Medical and health services.  Offices or physicians.  Offices of entists.  Offices of osteopathic physicians.  Offices of chiropractors.  Offices of opometrists.	18,876 10,329 2,035 (*) (*) 1,361	63,529 36,677 6,046 (*) (*) 2,965	4,396,136 2,891,746 293,785 (*) (*) 181,628	58,451 20,555 6,231 (*) (*) 2,649	102,516 46,874 5,943 (*) (*) 2,014	32,225 5,887 2,024 (*) (*)	1,082,777 607,712 54,873 (*) (*) 29,395	1,777,811 1,450,213 133,091 (*) (*) (*) 48,122	0.8 8.6 8.5 (*) (*) 20.0	0.7 6.5 1.2 (*) (*)	13.8 16.9 35.6 (*) (*) 57.0	5.3 6.0 10.8 (*) (*)	1.7 23.5 27.2 (*) (*) 12.3	1.7 3.0 4.0 (*) (*)
Registered and practical nurses	1,415 210 1,173 901 976	4,733 1,816 5,911 1,866 2,521	490,043 228,234 132,013 48,045 65,909	20,186 4,727 1,546 575 939	31,956 10,143 2,479 1,244 953	17,405 4,539 415 (*)	231,048 100,000 29,197 9,839 13,611	21,439 11,776 51,688 12,396 24,349	1.6 33.3 17.3 18.0 23.2	14.2 1.2 2.8 19.5 16.1	30.1 5.6 31.5 0.2 29.7	22.2 0.4 4.7 25.7 51.2	2.4 0.8 42.8 (*) 41.6	15.7 1.3 5.5 7.7 41.5
Legal services. Educational services. Engineering and architectual services. Accounting, auditing, and bookkeeping services Certified public accountants. Other accounting, auditing, and bookkeeping	26,075 2,654 6,288 10,096 7,273	88,153 7,522 16,369 36,885 28,946	5,830,285 72,341 1,369,475 2,918,220 2,695,838	63,314 3,200 12,753 32,551 29,120	108,299 1,930 26,744 67,426 62,048	11,373 1,201 5,011 13,172 11,519	1,116,270	3,083,175 12,643 264,647 845,686 798,779	6.6 30.0 0.9 9.9 10.9	3.7 45.9 3.1 3.9 4.1	3.1 62.1 4.3 3.6 3.5	6.5 30.2 4.4 3.1 3.3	11.9 34.9 21.6 3.5 2.1	3.0 42.0 4.2 4.3 4.1
services Other services	2,823 1,557 9,091	7,939 3,563 27,497	222,382 49,486 303,375	3,431 1,297 9,157	5,378 1,063 8,445	1,653 449 12,246	99,160 8,724 33,814	46,907 13,478 42,979	7.4 20.1 8.0	0.9 27.7 17.7	4.5 29.8 17.0	0.9 42.6 26.7	13.5 63.8 28.3	6.3 45.5 35.4

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

This is the standard deviation of the estimate expressed as a percent of the estimate. The standard deviation, when added to and subtracted from the estimate in columns 1 through 8 to which it refers, gives the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Zess than .05 percent.

NOTE: Columns 3 and 11 refer to "Total Receipts" for industries in "Finance, insurance, and real estate" and "Business Receipts" for all other industries.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Mining Agriculture, forestry, and fishing Farms Agricultural Al1 services. Oil and gas Item industries forestry, Total Fruit, tree Total Other Tota1 Field crop nut, and vegetable Livestock fishing (8) (9) (10) (5) (6) (7)(4) (1) (2) (3) RITHERSHIPS WITH AND WITHOUT NET PROFIT 11.537 2,551 12.099 13,562 10,141 33.977 mber of partnerships..... 992,012 114.426 102,327 1,494,662 1,011,887 809.880 787,950 5,730,580 134,148 108,638,271 9,596,642 8,786,762 2,134,084 otal receipts..... 949,750 1,820 (*) 126,711 (*) (*) 5,445,079 788,679 1,416,074 8,882,855 1,777,591 744,795 104,283,345 8,094,176 1,834 (*) 7,801 194,975 29,195 2,511 (*) 2,573 124 92 6,835 6,456 17,259 27,795 529 1,389 38,331 36,942 1,339,635 15,313 8,951 1,029 1,732 528,710 61,222 59,490 23,377 23,175 (*) 21,244 2,100 19,846 5,000 133,330 20,673 20,533 (*) (*) 18,385 (*) (*) Royalties.... (*) (*) 5,267 14,136 25,135 35,682 34,099 499,763 37,023 35,756 2,142 3.564 i.971 264,913 36,070 15,824 26,855 21,104 515,587 290,637 23,733 180,126 Other receipts..... 1,383,323 1.880.378 5,465,003 128,501 701.129 1,783,169 769,909 8,847,711 8,146,582 99,019,824 253.584 4,128,823 62,469 365,217 458,052 5,432,448 403,390 369,872 5,797,665 871.284 Cost of sales and operations, total ... 50,320,165 3,346 60,468 24,547 348,123 2,409,301 188,339 2,923 21,462 16,785 12,823 35,982 17,559 12,791 Inventory, beginning-of-year.
Purchases
Cost of labor
Material and supplies. 420,949 5,069,738 249,734 46,310 20,852 47,870 91.261 34,684,602 2,861,820 2,612,086 145,341 178,204 74,526 3,633,38 554,803 188,110 508,493 125,165 9,587 159,677 42,532 5**1**3,290 96,623 4,337 2,510,489 21,660 267,138 Other costs..... Less: Inventory, end-of-year..... 10,041,697 2,243,395 2,195,525 398,335 17,108 14,878 4,041 4,698 5,619,744 471,412 454,304 47,604 3,667 86,234 52,679 18,695 5,731 67,591 17,885 130,354 22,100 30,670 15,416 13,139 19,516 62,763 Salaries and wages..... 9,651,337 29,948 119,649 10,996 2,139,439 102,638 84,753 13,227 12,590 40,414 34,782 42,327 26,132 2,852,115 330,457 317,230 353,321 164,344 29,858 27,014 365,911 99.016 48.529 202,778 29,083 16,060 196,452 67,014 35,960 89,606 3,872 Taxes..... 4,080,827 2,692 151 4**,**045 3.304 Bad debts..... (*) 29,368 1,216 1,719 1,928 493 3,647 163,922 28,748 45,906 20,233 Repairs.....
Depreciation..... 310,677 592,329 281,929 546,423 118.731 129,785 1,512,774 5,892,478 153,673 (*) 63,597 (*) (*) 9,752 (*) 166,159 (*) 306,915 (*) (*) (*) Amortization..... 55,799 352 133,619 112,914 3,701 473 198,555 5,809 4,177 (*) (*) (*) 2,046 1,019 294 982 716 297 (*) Retirement plans, etc..... 100,297 979 55,899 Net loss from other partnerships, etc...
Net loss from other partnerships, etc..
Farm net loss......
Net loss, noncapital assets...
Other deductions... 266 494 931 135,709 1,425 3,551 (*) (*) (*) (*) 56,474 2,714 590,681 9,191 7,405 5,615 (*) 1,306 794,974 1.284 3.906 (*) 417 50,903 14,573,993 237,375 160,147 419,621 24,012 128,495 841,155 969,650 -385,716 -371.436 350.915 265,577 5,647 108,751 9,618,447 748,931 640,180 18.041 et profit (less loss):.... 250,195 621,631 447,974 97,059 153,033 134,992 594-246 21,062 143,196 1,216,315 576,135 Net profit..... 16,950,199 328,669 15,415 34,445 682,611 610,580 7,331,752 PARTNERSHIPS WITH NET PROFIT 5,970 942 7,352 6,763 26,041 5,322 37,861 77,518 70,166 lumber of partnerships..... 652,415 713.891 1,158,752 791,035 4.517.343 105,583 7,789,689 7,075,798 1,774,505 678,367 'otal receipts..... 90,063,839 1,101,332 745,318 102,908 6,539,609 1,503,309 645,549 4,287,843 704,187 Business receipts.....
Income from other partnerships, etc...
Nonqualifying dividends..... 7,243,796 86,521,515 4,994 541 27,330 (*) (*) 312 2,278 4,967 499 2,292 (*) (*) 5,480 8,080 (*) 320 8,389 16,989 85 22,36 6,129 13,837 26,682 4,255 5,646 13.857 181 648 Interest..... 1,116,893 1,577 16,052 380,705 41,243 39,666 18,304 19,393 33,048 24,748 394,596 19,255 32,974 22,960 (*) (*) 20,098 1,565 18,334 (*) (*) 17,642 Royalties.... 118,328 (*) 2,580 12,940 16,130 150,516 (*) (*) 1,356 Net gain, noncapital assets......
Other receipts..... 33,790 1,202 1.788 201,922 3,778 219,529 14,405 12,299 17,785 389,186 540,840 861,857 570,695 525,334 3,923,097 84.521 5,859,483 1,326,531 6,430,178 'otal deductions..... 73,113,640 170,728 Cost of sales and operations, total...
Inventory, beginning-of-year.....
Purchases...
Cost of labor...
Material and supplies.... 45,574 310,319 3,104,994 319,113 311,814 4,128,990 668,103 42,945,837 4,448,103 1,902 54,813 18,459 7,529 5,997 74,026 51,635 319,029 2,081,277 363,739 34,833 137,363 132,917 (*) 12,162 269,391 16,898 223,623 4,157,109 30,543,061 18.387 33,168 105,268 1,892,359 2,304,900 12,227 42,397 19,425 2,943,477 2,025,654 406,136 20,966 166,051 141,454 122,029 36.599 19,761 63,108 90.442 142,994 33,294 368,682 1,043,708 14,100 Other costs......Less: Inventory, end-of-year..... 2,417 276,899 4,344 16,524 6,861 42,291 326,568 4,545,730 343,092 12,218 17,541 79,731 123,179 57.823 34,427 4,292 58,336 8,179,511 11.419 Salaries and wages..... 100.236 41,900 13,971 7,808 8,181 10,268 18,857 11,855 42,915 216,040 15,696 7,968 21,804 1,710 54,770 227,385 Payments to partners..... 3,027 11,345 Rent.....Interest..... 2,071,756 12,093 17,957 1,738 15,182 2,199,617 209,563 202,048 62,794 14,337 26,179 2,494,336 156,362 143.534 51,220 65,077 Taxes..... 319 16,720 569 (*) 3,070 381 (*) 422 102,403 1,589 1,020 Bad debts.... 37.681 94,780 22.014 93,404 Repairs.....
Depreciation..... 967.016 236,123 214,109 32,183 (*) (*) 74,022 (*) 109,438 46,411 6,788 (*) 2,701,661 401,517 369,334 131,483 29.095 201,968 (*) (*) Amortization..... 28,129 89,568 3,921 332 (*****) 3,586 3,982 155,680 (*) 2,009 555 520 (*) (*) (*) (*) (*) 243 643 92,138 892 418 589 1,953 208 1,007 116,332 625 (*****) 379 625 Net loss from other partnerships, etc.
Farm net loss.
Net loss, noncapital assets.
Other deductions. 38,149 1,971 (*) 445 (*) 134,847 8,209 2,780 583,788 2,747 489,642 270 176,507 (*) 81,290 2,284 (*) 15,374 (*) 94,146 26,038 9,521,757 143,196 296.895 250,195 153,033 594,246 447,974 16,950,199 1,359,511 1,216,315

Table 3.2--INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	Mining— Continued				Constru	etion			
					Special	trade contrac	tors		
Item	Other mining	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paper hanging, and decorating	Masonry, stonework, and plastering	Contractors, not elsewhere classified	Contractors not allocable
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
Number of partnerships	2,025	60,945	22,570	37,869	5,446	4,731	6,142	21,550	506
Total receipts	482,775	9,571,983	6,216,469	3,332,786	643,082	235,213	514,096	1,940,395	22,728
Business receipts Income from other partnerships, etc	466,324 (*)	9,455,043	6,129,875	3,302,881	638,360	234,228	510,872	1,919,421	22,287
Nonqualifying dividends Interest	(*)	3,944 157	3,510 132	(*) : (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	-
Rents.	966 6,362	13,655 38,359	10,416 28,269	3,239 9,733	405 1,894	22 715	676 1,279	2,136 5,845	(*)
Royalties Farm net profit	1,931 (*)	437 (*)	414 (*)	(*) (*)	(*) (*)	(*)	-	(*)	-
Net gain, noncapital assets	1,422 5,751	9,801	8,181	1,599	209	(*)	20	1,350	(*)
Total deductions		50,571	35,658	14,850	2,198	189	1,212	11,251	(*)
Cost of sales and operations, total	497,055 204,468	8,664,157 6,705,359	5,823,083 4,795,774	2,820,480 1,895,391	581,218 454,748	184,312 110,728	414,269 295,694	1,640,681	20,594 (*)
Inventory, beginning-of-yearPurchases	9,445 30,793	293,068 1,277,820	208,058 580,419	84,602 686,831	41,182 232,837	1,160 27,023	2,497	39,763	(*) (*)
Cost of labor	49,979	1,281,225	710,602	569,086	106,374	48,658	63,846 120,172	363,125 293,882	(*)
Other costs	17,627 107,461	1,329,903 2,852,531	961,928 2,581,778	367,137 269,455	72,811 40,904	17,102 18,151	75,215 36,526	202,009 173,874	(*) (*)
Salaries and wages	10,837 33,555	329,188 361,730	247,011 152,800	81,720 208,391	39,360 17,429	1,366 18,516	2,562	38,432	(*) (*)
Payments to partners	5,588 14,282	192,777 131,415	77,963	114,314	18,648	8,411	34,146 12,877	138,300 74,878	-
InterestTaxes	7,768	84,299	91,389 66,229	39,970 17,585	6,368 4,005	2,165 989	2,689 1,742	28,748 10,849	(*) (*)
Bad debts	13,244 612	143,877 8,476	66,213 3,361	77,316 5,115	14,019 698	6,218 258	13,443 786	43,636 3,373	348
Repairs Depreciation	25,838 74,894	91,298 178,724	53,832 98,662	37,026 77,899	3,068 9,605	1,223 4,752	2,093 7,492	30,642 56,050	(*) 2,163
Amortization Depletion	(*) 20,705	60 945	(*) 718	(*) 134	(*)	- 1	(*)	(*)	-
Retirement plans, etc	1,027	7,131	3,240	3,891	692	(*)	428	134 2,245	(*)
Other employee benefit plans, etc	1,705 (*)	14,335 2,360	5,646 2,141	8,689 (*)	1,366	405 (*)	2,173	4,745 (*)	-
Farm net loss. Net loss, noncapital assets. Other deductions.	(*) 92,713	1,014	314	700	(*)	(*)	(*)	613	-
Net profit (less loss)	-14,280	740,357 907,826	404,783	333,298	50,468	30,115	40,704	212,011	2,276
Net profit	46,700 60,980	1,084,047	393,386 539,883 146,497	512,306 540,907 28,601	61,364 70,264 8,400	50,901 52,588 1,687	99,827 102,227 2,400	299,714 315,828 16,114	2,134 (*) (*)
PARTNERSHIPS WITH NET PROFIT Number of partnerships	HOD	(0.35)	14.00-						
_	793	49,174	16,991	31,869	4,679	4,096	5,545	17,549	(*)
Total receipts  Business receipts	367,717 356,014	8,139,066 8,038,217	5,073,458 5,000,176	3,048,071 3,020,561	580,387 577,047	216,161	479,505	1,772,018	(*)
Income from other partnerships, etc	(*) (*)	3,680	3,306	(*)	(*)	215,183 (*)	476 <b>,</b> 319 (*)	1,752,012 (*)	(*)
InterestRents	649	153 12,086	128 9,018	(*) 3,068	(*) 343	(*) 19	(*) 674	(*) 2 <b>,</b> 032	
Royalties	5,757 1,794	30 <b>,</b> 707 435	22,361 (*)	8,344 (*)	1,079 (*)	715 (*)	1,254	5,296 (*)	(*)
Farm net profit Net gain, noncapital assets	(*) 1,378	(*) 8,922	(*) 7,442	(*) 1,459	(*) 177	(*)	(*)	-	-
Other receipts	2,106	44,850	30,601	14,215	(*)	(*)	1,201	1,242 11,104	(*) (*)
Total deductions	321,017	7,055,019	4,533,575	2,507,164	510,123	163,573	377,278	1,456,190	(*)
Cost of sales and operations, total  Inventory, beginning-of-year	141,086 4,095	5,504,319 245,303	3,774,603 169,132	1,718,960 76,053	410,261 37,025	104,892 1,035	272,061 2,261	931,746 35,732	(*) (*)
Purchases	19,213 33,176	1,087,700 1,054,331	465,617 532,219	614,248 520,740	212,556 98,172	26,120 46,111	56,600 108,377	318,972	(*) (*)
Material and supplies	13,437 75,609	1,102,907	768,405	333,664	63,581	15,476	72,804	268,080 181,803	(*)
Less: Inventory, end-of-year	. 4,444	259,506	2,023,996 184,766	248,822 74,567	35,765 36,838	17,414 1,264	34,324 2,305	161,319 34,160	(*) (*)
Salaries and wages Payments to partners	23,396 2,460	305,275 119,727	120,130 48,269	184,606 71,458	13,005 12,050	15,746 3,795	32,973	122,882 47,165	(*)
RentInterest	10,676	105,118 48,349	69,980 34,463	35,082 13,690	5,621	1,629	8,448 2,275	25,557	(*) (*)
Taxes	8,222	120,729	50,372	70,067	1,618 12,429	873 5,758	1,536 12,442	9,663 39,438	(*)
Bad debts Repairs	420 20,961	5,314 73,179	1,323 40,594	3,991 32,226	643 2,245	205 993	273 1,933	2,870 27,055	(*)
Depreciation	27,6 <u>11</u> (*)	145,061 46	75,184 (*)	69,124 (*)	7,040 (*)	3,912	7,161	51,011 (*)	(*)
Depletion	19,870	798	654	(*)	-	-	-	(*)	(*)
Retirement plans, etc	469 1,489	6,393 12,699	2,502 4,871	3,891 7,828	692 1,365	(*) (*)	428 1,808	2,245 .4,267	-
Net loss from other partnerships, etc	-	805	586 -	(*)		(*) (*)	-	(*)	-
Net loss, noncapital assets	(*)	564	210	354	(*)	(*)	(*)	324	
Other deductions	61,191	606,643	309,818	295,587	43,107	24,850	35,938	191,692	(*)

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

			Manufacturing		<del></del>	Transportatio	n, communicati	on, electric.	gas, and sanit	ary services
					T			Transportation		<u> </u>
Item	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Total	Trucking and warehousing	Other transpor- tation	Communi- cation, electric, gas, and sanitary services
TNERSHIPS WITH AND WITHOUT NET PROFIT	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
ber of partnerships	30,176	4,899	6,052	2,503	16,722	18,710	15,458	11,533	3,925	3,252
al receipts	5,766,973	951,680	531,787	266,291	4,017,215	1,649,901	1,382,000	991,514	390,486	267,901
usiness receipts	5,689,332	935,910	524,331	264,169	3,964,922	1,612,086	1,350,055	968,122	381,933	262,031
ncome from other partnerships, etc onqualifying dividends	202 32	(*) (*)	(*)	(*) (*)	(*)	(*) (*)	(*) (*)	(*)	(*)	-
nterest	9,786 14,211	2,061 3,736	837 1,488	317 567	6,571 8,420	2,465 11,678	1,887 10,707	1,134 9,134	753 1,573	578 971
oyaltiesarm net profit	4,088 (*)	(*) (*)	(*)	(*) (*)	1,556	(*)	(*)	(*)	(*)	-
et gain, noncapital assetsther receipts	5,178	3,732	97	55	1,294	(*) 8,977	(*) 5,156	(*) 3,394	56 1,762	3,821
al deductions.	44,069	6,053	2,683	1,044	34,289	13,705	13,205	8,928	4,277	500
ost of sales and operations, total	5,366,530 3,881,241	852,655 592,001	482,410 236,023	243,801 159,506	3,787,664 2,893,711	1,480,789 518,472	1,238,171 488,109	875,983 274,373	362,188 213,736	242,618 30,363
Inventory, beginning-of-year	376,356 2,324,413	47,504 328,025	17,303 104,700	20,585 87,161	290,964 1,804,527	13,170 244,787	12,163 237,228	6,047 143,454	6,116 93,774	1,007 7,559
Cost of labor	822,293 274,272	115,057 30,908	87,541	48,777	570,918	72,496	60,816	47,301	13,515	11,680
Other costs Less: Inventory, end-of-year	510,662	121,495	21,553 24,831	12,400 12,403	209,411 351,933	26,866 179,803	25,804 169,283	20,733 66,478	5,071 102,805	1,062 10,520
alaries and wages	426,755 209,840	50,988 31,750	19,905 38,747	21,820 9,214	334,042 130,129	18,650 179,769	17,185 136,813	9,640	7,545 24,185	1,465 42,956
ayments to partners	105,828 85,097	14,702 10,321	21,560 14,250	13,530 5,114	56,036 55,412	40,465 46,125	35,070 38,773	29,383 3 <b>1,</b> 438	5,687 7,335	5,395 7,352
nterestaxes	53,874 116,801	10,060 21,946	3,284 11,575	1,775 6,414	38,755 76,866	38,415 59,315	25,051 50,768	15,956 41,380	9,095 9,388	13,364
ad debts	10,123	763	1,732	518	70,886	2,673	1,561	827	734	8,547 1,112
epairsepreciation	79,249 201,343	22,446 36,590	3,678 11,327	1,755 7,441	51,370 145,985	80,144 137,085	68,890 102,089	59,117 74,005	9,773 28,084	11,254 34,996
mortizationepletion	1,225 35,606	(*) 26,267	(*)	(*)	1,064 (*)	897 899	(*)	(*) 114	(*) (*)	(*) (*)
etirement plans, etc	7,472	329	1,446	380	5,317	2,645	1,892	1,386	506	753
ther employee benefit plans, etc et loss from other partnerships, etc	14,330 15,099	1,107 (*)	2,160 (*)	570	10,493 15,080	2,942 (*)	2,302 (*)	1,726 (*)	576 (*)	640 (*)
et loss, noncapital assets	(*) 407	116	94	(*)	1 192	1,615	1,604	1,583	(*)	(*)
ther deductions	548,994	84,095	136,526	37,569	290,804	368,532	284,824	232,037	52,787	83,708
profit (less loss)	400,443 588,356	99,025 103,569	49,377 89,617	22,490 37,176	229,551 357,994	169,112 229,786	143,829 179,118	115,531 130,395	28,298 48,723	25,283 50,668
et loss	187,913	4,544	40,240	14,686	128,443	60,674	35,289	14,864	20,425	25,385
PARTNERSHIPS WITH NET PROFIT			·							
ber of partnerships	21,466	4,153	4,053	1,807	11,453	12,806	10,391	8,057	2,334	2,415
al receiptsusiness receipts	4,966,878	875,660	463,648	239,556	3,388,014	1,350,761	1,131,455	826,297	305,158	219,306
ncome from other partnerships, etc	4,912,400 201	861,475 (*)	459 <b>,</b> 927	237 <b>,</b> 510 (*)	3,353,488 (*)	1,322,444 (*)	1,108,504	808,966 (*)	299 <b>,</b> 538	213,940
onqualifying dividends	31 7,890	(*) 1,959	(*) 632	(*) 31.5	21 4,984	(*) 2 <b>,</b> 204	(*) 1,730	(*) 1,058	(*) 672	474
entsoyalties	9,698 1,199	3,326 (*)	902	546 (*)	4 <b>,</b> 924 968	9,754 (*)	8,813 (*)	7,262 (*)	1,551 (*)	941
arm net profitet gain, noncapital assets	(*) 4,021	· (*)	93	(*) 54	(*)	(*)	(*)	(*) 2,152	1,660	3,751
ther receipts	31,363	5,695	2,044	992	856 22 <b>,</b> 632	7,563 7,896	3,812 7,696	6,057	1,639	200
al deductions	4,378,522	772,091	374,031	202,380	3,030,020	1,120,975	952,337	695,902	256,435	168,638
ost of sales and operations, total Inventory, beginning-of-year	3,291,954 318,382	545,549 42,855	208,658 14,312	144,204 17,428	2,393,543 243,787	436,280 9,726	414,817 8,744	246,414 5,284	168,403 3,460	21,463 (*)
Purchases	2,044,741 701,096	301,503 102,182	94,610 78,168	79,473 45,112	1,569,155 475,634	621,621	201,928 54,730	123,830 44,390	78,098 10,340	6,693 7,346
Material and suppliesOther costs	201,732	30,077	18,657	9,787	143,211	62,076 25,331	24,355	19,752	4,603	976 6,904
Less: Inventory, end-of-year	380,307 354,304	115,248 46,316	18,279 15,368	11,066 18,662	235,714 273,958	143,849 13,323	136,945 11,885	61,701 8,543	75,244 3,342	(*)
alaries and wages	168,429 79,356	26,045 12,339	29,293 16,921	7,705 8,246	105,386 41,850	145,267 22,154	114,865 19,030	96,179 14,317	18,686 4,713	30,402 3,124
ent	64,828 28,936	9,283 8,996	9,582 1,952	3,633 1,197	42,330 16,791	29,742 20,864	25,903 14,067	21,116 11,868	4,787 2,199	3,839 6,797
axes	96,074	19,800	10,162	5,803	60,309	45,910	40,268	32,884	7,384	5,642
ad debts	7,102 63,513	700 19,726	1,358 3,095	318 1,579	4,726 39,113	1,180 55,860	716 48,926	449 43,138	267 5,788	464 6 <b>,</b> 934
epreciation	122,205 384	31,653 (*)	9,362 (*)	6,301 (*)	74,889 227	85,526 224	65,113 (*)	55,273 (*)	9,840	20,413 (*)
≥pletion	22,734	22,282	-	-	(*)	120	(*)	(*)	(*)	(*)
ther employee benefit plans, etc	6,014 10,878	319 890	1,421 2,003	380 547	3,894 7,438	2,056 2,211	1,887 1,840	1,381 1,323	506 517	(*) 371
et loss from other partnerships, etc	(*) 179	(*)	(*)		160 1	(*)	(*) -	(*) -	-	(*)
et loss, noncapital assetsther deductions	215 415,720	(*) 74,273	(*) ³ 80,180	22,460	104 238,807	1,253 271,852	1,253 203,513	1,250 170,173	(*) 33,340	68,339
profit	588,356	103,569	89,617	37,176	357,994	229,786	179,118	130,395	48,723	50,668
	200,276	200,009	07,01/	21,110	2794	£27,100	1/7,118	120,090	40,163	

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Total   Wholesale and retail trade	
PARTMERSHIPS WITH AND WITHOUT NET PROFIT   130	
Total   Total   Total   Total   Total   Total   Total   Examinating and garden supplies   Total   Total   Total   Concern stores   Total stores   Concern stores   Total   Concern stores   Total   Concern stores   Total stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Concern stores   Co	
PARTMERSHIPS WITH AND WITHOUT NET PROFIT   (30)   (31)   (32)   (33)   (34)   (35)   (36)   (37)   (36)   (38)	
Number of partnerships.	Motor vehicle lealers
Number of partnerships.	(39)
Business receipts	7,383
Income from other partnerships, etc.   18,703   5,781   12,992   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)	2,934,244
Nonqualifying dividends 2,006   326   1,680   40   42   531   333   48   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621   621	2,906,317 (*)
Rights   102,063   24,026   77,857   10,217   5,479   10,854   8,449   2,405   11,116   Royalties   3,105   1,509   1,596   147   (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	6 4,464
Farm net profit. 613 4.70 1.43 (*) (*) (*) (*) (*) (*) (*) (*) (*) Net gain, noncapital assets. 13,449 2.529 10,919 1,587 390 1,297 1,196 101 1,912 0 1,587 390 1,297 1,196 101 1,912 0 1,587 390 1,297 1,196 101 1,912 0 1,587 1,598 1,591 16,106 15,562 844 31,449 16,106 15,562 844 1,481 1,592 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,593 1,5	5,557
Other receipts	59 (*) 486
Cost of sales and operations, total. 27,617,119 10,704,656 16,889,997 1,360,619 613,105 4,241,574 3,602,533 639,041 5,153,960 1,018,516 2,233,322 285,155 148,186 255,702 232,231 23,471 517,013 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016 1,016	17,336
Inventory, beginning-of-year. 3,255,598 1,018,516 2,233,322 285,155 148,186 255,702 232,231 23,471 317,013 Purchases. 25,848,843 9,815,103 16,012,061 1,336,370 602,217 4,118,332 3,525,440 592,892 4,763,889 (20,510 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,010 1,	2,829,758
Cost of labor	2,470,442
Other costs. 1,560,426 827,572 712,849 38,187 16,497 87,869 65,038 22,831 298,516   Less: Inventory, end-of-year 3,574,231 1,113,856 2,456,885 338,195 155,867 268,849 250,136 18,713 553,385   Salaries and wages. 2,541,462 581,539 1,956,033 136,041 99,950 322,277 246,640 75,637 346,875   Payments to partners. 492,809 127,639 363,327 29,895 11,487 49,599 35,103 14,496 73,966   Rent. 561,294 90,391 467,183 17,202 15,829 58,471 41,112 17,359 88,947   Interest. 185,960 51,423 134,251 16,426 5,056 16,412 12,443 3,969 31,363   Taxes. 599,337 135,252 462,486 33,706 18,654 72,883 59,924 12,959 96,812   Bad debts. 62,346 21,914 40,155 5,472 1,263 2,617 2,258 359 12,445   Repairs. 158,915 41,205 117,507 10,575 3,562 21,043 15,932 5,111 22,109   Depreciation. 376,552 98,920 2777,116 22,414 9,082 46,502 33,963 12,539 43,226   Amortization. 255 258 2,493 283 (*) 245 133 (*) 41	2,171,612 60,369
Salaries and wages. 2,541,462 581,539 1,956,033 1,56,041 99,950 322,277 246,640 75,637 346,875 Payments to partners. 492,809 127,639 363,327 29,895 11,487 49,599 35,103 14,496 73,966 Rent. 561,294 90,391 467,183 17,202 15,829 58,471 41,112 17,359 88,947 Interest. 185,960 51,423 134,251 16,426 5,056 16,412 12,443 3,969 31,363 74,865 74,865 759,337 135,252 462,486 33,706 18,654 72,883 59,924 12,959 96,812 88	29,125 222,408
Payments to partners: 492,809 127,639 363,327 29,895 11,487 49,599 35,103 14,496 73,966 Rent. 561,294 90,391 467,183 17,202 15,829 58,471 41,112 17,399 88,947 Interest. 185,960 51,423 134,251 16,426 5,056 16,412 12,443 3,969 31,363 7axes. 599,337 135,252 462,486 33,706 18,654 72,883 59,924 12,939 96,812 Bad debts. 62,346 21,914 40,155 5,472 1,263 2,617 2,258 359 12,445 Repairs. 158,915 41,205 117,507 10,575 3,562 21,043 15,932 5,111 22,109 Depreciation. 376,552 98,920 277,116 22,414 9,082 46,502 33,963 12,539 43,226 Approximation. 2,751 288 2,493 283 (*) 245 133 (*) 41	310,988 118,125
Interest 185,960 51,423 134,251 16,426 5,056 16,412 12,443 3,969 31,365 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455 12,455	24,979 17,854
Repairs	17,515 21,814
Depreciation. 376,552 98,920 277,116 22,414 9,082 46,502 33,963 12,539 43,226 Amortization. 2,751 258 2,493 283 (*) 245 133 (*) 41	6,233 12,337
Depletion 1 3 asa 1 asa 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	12,531
	16
Other employee benefit plans, etc 22,795 8,033 14,727 1,120 522 3,434 2,593 841 2,708	517 1,561
Farm net loss	(*)
Net 10ss, noncapital assets	36 124,184
Net profit (less loss)     2,221,340     622,823     1,595,071     132,722     62,524     227,970     172,528     55,442     325,939       Net profit     2,459,503     680,297     1,774,927     144,720     67,390     254,543     192,778     61,765     355,963       Net loss     238,163     57,474     179,856     11,998     4,866     26,573     20,250     6,323     30,024	104,486 114,352 9,866
PARTNERSHIPS WITH NET PROFIT	
Number of partnerships	5,536
Total receipts	2,713,028 2,687,459
Income from other partnerships, etc 18,669 5,757 12,912 (*) . (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) (*)
Interest	4,024 5,156
Royalties	56
rarm net profit: 507 414 (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	(*) 303 16,009
Total deductions	2,598,676
Cost of sales and operations, total 24,834,382 9,856,517 14,955,487 1,230,684 560,592 3,680,960 3,124,215 556,745 4,619,296	2,278,087
Purchases 23,264,080 9,047,080 14,195,412 1,213,007 551,444 3,580,857 3,055,933 524,924 4,267,209	267,235 2,007,176
Material and supplies. 239,559 73,657 165,886 18,524 599 17,070 9,862 7,208 49,259	58,408 26,112
Less: Inventory, end-of-year 3,116,298 981,684 2,131,244 299,991 134,227 225,771 210,438 15,333 483,607	200,944 281,788
Salaries and wages.     2,199,786     523,126     1,673,896     123,079     92,966     265,419     202,132     63,287     306,401       Payments to partners     381,157     104,292     275,089     24,355     9,756     36,144     24,819     11,225     53,744       Rent     449,281     76,994     369,973     14,153     13,026     45,006     30,912     14,104	108,513 21,293
Interest. 142,030 42,647 29,144 12,550 3,417 12,228 9,441 2,807 24,111	15,146 14,744
Bad debts 50,646 17,368 33,003 4,730 965 1,912 1,639 273 10,785	19,526 5,688
Repairs	11,099 11,102
Amortization	29 (*)
Retirement plans, etc	499 1,476
Net loss from other partnerships, etc 2,873 653 2,220 (*) - (*) (*) (*) (*) (*) Farm net loss	. (*) -
Net loss, noncepital assets	
Net profit	36 109,934

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

Item	Automotive		,	Retail trade	Continued				
Item	Automotive	33	·						
7 octi		dealers and	1						Wholesale
	Casoline service stations	Other automotive dealers	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Liquor stores	Other retail trade	and retail trade not allocable
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
ber of partnerships	19,037	6,121	11,248	10,966	22,167	10,836	4,612	32,406	786
al receipts	1	825,965	1,253,521	1,553,851	2,178,818	665,995	838,233	2,837,520	
usiness receipts	2,735,251	820,019	1,233,278	1,523,332	2,140,956	647,743	833,845	2,800,230	54,711 54,452
onqualifying dividends	(*)	(*) -	(*) (*)	(*) 70	(*) (*)	(*)	(*) (*)	(*) 1,143	-
nterestents		632 1,594	2,026 3,922	6,658 3,932	2,384 12,552	618 8,579	168 2,190	4,330 9,016	(*) (*)
yalties		-	-	(*)	(*)	(*)	-	<del>-</del>	_
et gain, noncapital assetsther receipts	465	961	191	300	1,937	(*)	1,085	(*) 730	(*)
d deductions		2,739	13,522	19,403	19,963	7,374	905	11,575	(*)
ost of sales and operations, total	-,,	777,202 602,024	1,124,886 782,844	1,404,803 988,305	2,013,433 1,014,396	602,247 3 <b>1</b> 0,681	791,301	2,545,352	51,265
Inventory, beginning-of-year	94,222	124,875 607,240	244,128	236,905	37,103	22,241	664,795 81,431	1,759,718 405,458	22,466 (*)
Cost of labor	6,745	6,683	780,614 2,371	937,910 15,782	905,092 38,346	291,524 (*)	637,268 4,958	1,638,845 12,688	21,679 (*)
Other costs	66,225	3,83 <u>1</u> 9,883	7,272 27,802	11,259 47,656	27,238 42,367	3,249 15,777	7,721 24,099	38,851 114,079	(*) (*)
Less: Inventory, end-of-year	,	150,488 60,748	279,343	261,207	35,750	23,404	90,682	450,203	3,490
yments to partners	32,818	16,169	117,201 30,929	136,283 25,885	419,229 41,899	91,308 22,461	35,441 10,995	251,428 66,211	3 <b>,</b> 890 (*)
iterestxes	7,537	12,517 6,311	44,534 6,091	31,246 10,416	101,826 20,948	24,931 9,348	12,461 4,703	71,736 13,488	3,720 286
d debts	60,653 4,227	14,345	22,568	29,810	80,849	30,096	20,163	56,945	1,599
pairs preciation	6,860	2,912	2,357 3,988	6,680 6,961	778 23,670	377 8,440	536 2,821	7,630 14,338	(*) (*)
ortization	22,580 (*)	8,115 (*)	10,762 (*)	15,830 (*)	56,422 1,108	22,442 (*)	7,490 351	42,946 377	516
pletion tirement plans, etcher employee benefit plans, etc	169 669	155 478	182 532	(*) 435 1,229	(*) 1,119 2,833	(*)	- 135	(*) 1,027	- ()
t loss from other partnerships, etc	(*)	(*)	-	(*)	(*)	(*)	163	1,838 (*)	(*)
t loss, noncapital assetsher deductions	(*) 136,881	(*) 51,211	(*) 102,632	(*) 35 151,304	(*) 1,886 246,018	81,508	31,247	159 257,361	- 16,430
profit (less loss)t profit	172,690 183,214	48,763 58,397	128,635 139,761	149,048	165,385	63,748	46,932	292,168	3,446
t loss	10,524	9,634	11,126	158,905 9,857	202,203 36,818	76,405 12,657	51,361 4,429	323,676 31,508	4,279 (*)
PARTNERSHIPS WITH NET PROFIT									
er of partnerships	16,027	3,831	8,364	8,226	15,396	8,236	3,546	20,316	662
1 receipts	2,446,343	696,765	1,154,131	1,430,950	1,796,828	557,419	743,485	2,540,909	46,882
siness receiptscome form other partnerships, etc	2,430,675 (*)	692,174 (*)	1,134,660 (*)	1,403,694 (*)	1,766,485 (*)	540,553 (*)	739,215 (*)	2,506,507 (*)	46,624
nqualifying dividendsterest	(*) 1,008	623	(*) 1,780	(*) 5,796	(*) 2,300	431	(*) 167	(*) 3,393	(")
ntsyalties	3,136	1,447	3,905	3,809	10,302	8,272	2,176	8,225	(*) (*)
rm net profit	(*)	-	-	(*)	(*)	(*)	-	(*)	-
t gain, noncapital assetsher receipts	429 10,009	85 2,416	191 13,014	265 17,174	1,649 15,071	(*) 6,488	1,085 802	425 10 <b>,</b> 720	(*) (*)
1 deductions	2,263,129	638,368	1,014,370	1,272,045	1,594,625	481,014	692,124	2,217,233	42,603
st of sales and operations, total	1,840,184 84,308	501,025 97,850	713,283 209,465	904,823 209,874	831,124 30,894	262,598	585,785	1,566,342	22,378
Purchases Cost of labor	1,752,889 6,604	507,144	711,316	860,499	746,464	19,168 245,548	70,688 564,874	343,475 1,454,194	(*) 21,588
Material and supplies Other costs	20,154	5,793 2,993	2,155 5,018	14,655 9,068	30,959 20,273	(*) 2,505	(*) 7,433	10,932 36,137	(*) (*)
Less: Inventory, end-of-year	56,242 80,013	9,051 121,806	25,936 240,607	45,328 234,601	31,879 29,345	14,204 19,111	17,923 80,031	105,557 383,953	(*) (*)
laries and wagesyments to partners	146,882	51,006	105,938	124,571	329,979	69,971	31,452	224,120	(*)
ntterest	20,904 52,253	11,547 8,794	24,216 37,734	20,325 26,567	29,493 73,829	17,633 18,518	7,263 10,252	52,160 54,685	(*) (*)
xes	4,524 54,886	4,843 11,226	5,440 20,645	8,969 26,983	13,467 63,808	5,758 24,145	3,455 16,597	9,729 48,579	(*) 1,589
d debts	3,534	1,563	2,077	5,155	535	307	477	6,060	(*)
preciation	5,529 17,482	2,443 6,374	3,504 9,727	6,014 14,410	17,756 40,554	6,799 14,093	2,510 6,314	11,305 32,742	(*) (*)
ortization	(*)	(*)	(*)	(*)	416 (*)	(*)	(*)	209	• • •
tirement plans, etc	169	155	170	431	919	(*)	135	1,003	-
ner employee benefit plans, etc	(*)	(*)	527	1,031 (*)	2,535 (*)	309	156	1,590	(*)
rm net losst loss, noncapital assets	(*)	(*)	(*) -	(*) -	<u>`</u> *}	· ' -	-	24	-
ner deductions	116,106	38,895	(*) 91,099	132,695	189,690	60,607	27,377		10,524
profit					,	00,007	21,511	208,536	10,724

Table 3.2-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

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

					-money amount Finance, insu						
	<u> </u>		Fi.r	nance	,				Real estate		
. Item	Total	Total	Banking, and credit agencies other than banks	Security, commodity, brokers, and services	Holding and investment companies	Insurance agents, brokers, and service	Total	Operators or buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate
DADTINE POLITICAL LETTER AND ACTUALITY METER PROPERTY	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)
PARTNERSHIPS WITH AND WITHOUT NET PROFIT  Number of partnerships	375,752	92,854	2,426	3,954	86,474	9,650	273,248	224,310	24,701	9,721	14,516
Total receipts	21,692,961	3,564,845	155,047	2,134,537	1,275,261	1,342,002	16,786,114	12,815,494	294,705	784,587	2,891,328
Business receipts		1,973,919 119,956	86,838	1,566,551	320,530	1,295,967	16,007,476	12,360,562	251,797	728,893	2,666,224
Income from other partnerships, etc Nonqualifying dividends Interest	25,692 1,179,515	23,757 925,380	(*) 4,454	15,050 1,183	103,534	(*) (*)	15,191	11,190	(*) 63	(*) (*)	2,894 (*)
Rents	171,638	41,331	50,897 3,365	226,638 1,314	647,845 36,652	19,491 4,990	234,644 125,317	154,999 46,585	13,014 7,144	11,608 20,101	55,023 51,487
RoyaltiesFarm net profit	62,992 (*)	55,419 (*)	(*)	(*)	54,996 (*)	(*)	7,569 (*)	4,671 (*)	2,467 (*)	(*)	424 (*)
Net gain, noncapital assets Other receipts	161,785 677,966	43,128 381,922	1,287 6,827	3,674 319,711	38,167 55,384	132 20 <b>,</b> 756	118,525 275,288	89,877 146,022	2,997 16,434	4,549 18,674	21,102 94,158
Total deductions	22,642,161	3,208,742	117,600	1,655,970	1,435,172	968,718	18,464,701	14,651,902	326,645	701,812	2,784,342
Cost of sales and operations, total Inventory, beginning-of-year	2,738,657 542,821	205,621 16,374	6,596 (*)	8,863 (*)	190,162 13,613	182,450 (*)	2,350,586 525,926	135,517 28,181	18,766 (*)	298,031 69,010	1,898,272 423,951
Purchases	792,534 57,179	107,875 1,913	(*) (*)	(*) -	104,332 1,741	33,788 4,331	650,871 50,935	72,242 4,036	4,637 3,068	85,002 8,260	488,990 35,571
Material and supplies Other costs	179,251 1,771,075	9,297 81,449	(*) (*)	(*) (*)	9,061 69,490	(*) 144,134	169,918 1,545,492	4,799 67,251	837 9,999	5,116 190,809	159,166 1,277,433
Less: Inventory, end-of-year  Salaries and wages	604,203 1,385,287	11,287 574,781	(*) 31,561	(*) 522,570	8,075	(*)	592,556 686,097	40,992	(*)	60,166 46,431	486,839 68,058
Payments to partners	382,114 629,992	191,186	11,369	145,995	20,650 33,822	124,409 48,769	142,159	566,104 95,759	5,504 4,335	15,444 11,982	26,621 14,001
InterestTaxes	5,470,403 2,341,707	558,600 140,538	19,644 5,022	77,174 219,358 67,577	20,780 319,598 167,939	20,262 6,191 22,834	506,126 4,905,612 2,178,335	471,735 4,463,449 2,046,911	8,408 117,368 49,651	80,457 23,903	244,338 57,870
Bad debts	44,940	20,101	3,765	6,814	9,522	6,339	18,500	12,400	364	468	5,268
Repairs Depreciation	574,682 3,357,977	13,582 49,880	392 2,495	4,537 13,809	8,653 33,576	1,779 10,032	559,32 <b>1</b> 3,298,065	536,285 3,187,814	8,744 47,178	6,259 23,763	8,033 39,310
Amortization Depletion	12,656 18,449	5,272 15,555	(*) (*)	698 (*)	4,548 15,414	(*) (*)	7,278 2,893	6,071 1,461	(*) 1,253	(*) (*)	968 87
Retirement plans, etc Other employee benefit plans, etc	18,803 16,757	15,529 8,948	(*) 970	15,100 7,880	(*) 98	1,068 2,052	2,206 5,757	1,462 4,604	(*) 137	110 381	588 635
Net loss from other partnerships, etc Farm net loss	469,991 (*)	390,354 (*)	(*)	11,295	377,894 (*)	(*)	79,442 (*)	65,411 (*)	(*) (*)	5,013	6,210
Net loss, noncapital assets Other deductions	31,303 5,147,921	7,211 907,613	(*) 28,761	(*) 552,926	5,951 325,926	(*) 542,225	24,086 3,698,083	19,556 3,037,210	(*) 57,683	(*) 189,369	262 413,821
Net profit (less loss) Net profit Net loss	-949,200 3,756,960 4,706,160	356,103 1,308,969 952,866	37,447 43,275 5,828	478,567 555,504 76,937	-159,911 710,190 870,101	373,284 395,493 22,209	-1,678,587 2,052,498 3,731,085	-1,836,408 1,422,865 3,259,273	-31,940 106,162 138,102	82,775 171,059 88,284	106,986 • 352,412 245,426
PARTNERSHIPS WITH NET PROFIT											
Number of partnerships	203,287	47,679	1,957	2,042	43,680	8 <b>,</b> 520	147,088	116,564	15,649	6,329	8,546
Total receipts  Business receipts		3,007,399 1,585,893	142,176	1,867,348	997,875	1,239,145	9,504,178	6,371,343	231,074	659,138	2,242,623
Income from other partnerships, etc Nonqualifying dividends	126,447	113,618	80,842 (*) (*)	1,342,814 13,532 543	162,237 98,716	1,201,117	8,991,319 12,372	6,106,201 9,733	196,249 (*) (*)	614,492 (*) (*)	1,599 (*)
Interest	987,128 109,118	812,557 33,335	46,102 3,207	202,497 866	14,802 563,958 29,262	(*) 17,148 3,227	1,264 157,423 72,556	1,107 95,957 24,907	10,232 5,118	9,645 13,042	41,589 29,489
Royalties	55,736	49,103	(*)	(*)	48,710	(*)	6,629	4,204	2,148	-	277
Farm net profit. Net gain, noncapital assets. Other receipts.	(*) 125,143 549,330	(*) 38,790 356,092	1,287 6,728	(*) 303,036	(*) 33,829 46,328	70 16,917	(*) 86,283 176,321	59,294 69,940	(*) 2,548 14,295	4,503 16,742	(*) 19,938 75,344
Total deductions	9,993,762	1,698,430	98,901	1,311,844	287,685	843,652	7,451,680	4,948,478	124,912	488,079	1,890,211
Cost of sales and operations, total Inventory, beginning-of-year	2,010,282 310,267	96,890 8,925	(*) (*)	(*)	32,075 6,164	150,554 (*)	1,762,838 300,821	82,310 5,189	14,349	230,537 50,261	1,435,642 241,918
Purchases. Cost of labor.	549,855 46,166	41,797 1,496	(*) (*)	(*)	38,271 1,324	25,9 <b>1</b> 5 (*)	482,143 40,339	43,858 2,475	(*) 1,671	77,289 7,261	357,070 28,932
Material and supplies	125,906	716 53,778	(*) (*)	(*)	498 42,428	(*) 120,111	125,154	1,660 42,766	480 7,930	2,213 136,703	120,801 931,151
Less: Inventory, end-of-year Salaries and wages	314,351 917,953	9,822 483,216	(*) 30,378	(*) 442,613	6,610 10,225	(*) 112,251	304,169 322,486	13,638 240,609	(*) 2,563	43,190 37,986	244,230 41,328
Payments to partners	219,030 290,893	132,761 65,063	6,476 5,238	119,294 55,862	6,991 3,963	39,465 18,039	46,804 207,791	22,643 185,552	1,454 3,542	7,424 9,350	15,283 9,347
Interest Taxes	1,580,445 1,077,192	271,954 84,156	14,952 4,915	191,265 58,228	65,737 21,013	3,913 21,417	1,304,578 971,619	1,162,371 908,260	30,915 21,547	19,041 10,881	92,251 30,931
Bad debts	18,329 255,954	5,913 10,145	3,203 371	2,193 4,069	517 5,705	6,236 1,488	6,180 244,321	4,074 230,735	(*) 4,942	167 4,032	1,709 4,612
Depreciation	1,109,299	23,738	1,986	9,445	12,307	8,464	1,077,097	1,029,740	22,400	10,219	14,738
Depletion	15,609	13,630	(*)	(*)	13,489	(*)	1,978	778	1,101	(*)	73
Retirement plans, etc Other employee benefit plans, etc	17,241 12,986	14,644 7,565	(*) (*)	14,219 6,561	(*) 58	1,040	1,557 3,443	845 2,512	(*)	(*) 294	(*) 512
Net loss from other partnerships, etc Farm net loss	17,806 (*) 1,930	11,338 (*) 1,079	(*) - (*)	9,174	1,580 (*)	(*)	6,273 (*) 845	3,221 (*) 618	(*)	(*)	2,239 - 95
Other deductions	a 2,445,208	475,416	23,087	389,374	382 62,955	(*) 478,499	1,491,293	1,072,137	20,917	157,852	240,387
Net profit	3,756,960	1,308,969	43,275	555,504	710,190	395,493	2,052,498	1,422,865	106,162	171,059	352,412

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#### **Business Returns/1972** • Partnerships

Table 3.2.—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued
[All figures are estimates based on samples—money amounts are in thousands of dollars]

	1				Services				
·		Hotels ar	d other lodgin	g places		Pe	rsonal services	<del></del> _	
Item	Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services
	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
PARTMERSHIPS WITH AND WITHOUT NET PROFIT umber of partmerships	172,864	13,324	5,879	7,445	26,798				
otal receipts	21,448,386	1,528,532	756,739	771,793	1,098,947	10,052	7,109	4,059	5 <b>,</b> 578
Business receipts	20,990,765	1,449,640	722,775	726,865	1,082,898	414,574 407,762	178,735 175,810	94,878 94,061	410,760 405,265
Income from other partnerships, etc Nonqualifying dividends	28,425 623	(*)	(*)	(*)	(*)	-	(*)	-	(*)
Interest	39,076 112,673	7,682 48,330	4,358 17,214	3,324 31,116	1,580 7,150	751 3,527	(*) (*)	(*) (*)	749 2,508
Royalties	18,772	(*)	/	(*)	(*)	(*)	-	-	(*)
Farm net profit Net gain, noncapital assets Other receipts	24,343 233,709	4,604 17,743	3,080 9,298	1,524 8,445	2,336 2,963	1,908 599	(*) (*)	(*)	82 2,119
otal deductions	14,985,654	1,605,512	750,431	855,081	907,085	369,135	143,228	66,579	328,143
Cost of sales and operations, total	2,453,020 140,222	261,029	105,510	155,519	274,431	113,462	25,433	2,743	132,793
Purchases	1,119,352	19,731 155,128	4,005 57,650	15,726 97,478	20,809 108,148	4,440 20,370	1,232 7,503	(*) (*)	14,954 79,588
Material and supplies	191,232	49,786 8,509	24,901 4,762	24,885 3,747	75,757 36,093	45,033 21,331	10,871 5,446	(*) 584	18,471 8,732
Less: Inventory, end-of-year	657,068 159,350	50,868 22,993	19,149 4,957	31,719 18,036	54,442 20,818	25,755 25,467	(*) 1,509	(*) (*)	726,726 15,678
Salaries and wages	4,728,146 792,903	274,268 23,068	127,5 <u>1</u> 2 11,988	146,756 11,080	190,301 64,669	69,028 16,850	47,748 16,833	28,985 8,001	44,540
RentInterest.	1,019,755 446,671	79,698 205,796	39,934 96,553	39,764 109,243	67,670	26,424	14,468	11,794	22,985 14,984
Taxes	556,506	112,059	51,871	60,188	13,669 34,478	7,524 14,802	5,515	2,453	4,836 11,708
Bad debts	28,004 169,277	4,304 52,200	2,133 27,101	2,171, 25,099	2,154 15,768	194 9,244	31 1,372	266	1,929 4,886
Depreciation	885,638 37,652 1,924	197,464 629 (*)	(*) 455 5	105,828 174 (*)	52,621 83 (*)	29,123 65 (*)	4,183 - -	2,162	17,153 (*)
Retirement plans, etc Other employee benefit plans, etc	49,187 60,251	8 <b>1</b> 5 2,336	156 625	659 1,711	384 1,689	215 817	(*) (*)	(*) -	158 749
Net loss from other partnerships, etc	29,704 (*)	6,087 (*)	(*) (*)	(*)	(*)	- 1	-	(*) -	(*)
Net loss, noncapital assets	6,297 3,720,698	550 385,186	(*) (*) 193,289	(*) 191,897	(*) 188,340	(*) 80,580	(*) 26,646	9,726	(*) 71,388
et profit (less loss)	6,462,732 7,109,521 646,789	-76,980 149,263 226,243	6,308 87,039 80,731	-83,288 62,224 145,512	191,862 209,269 17,407	45,439 56,538 11,099	35,507 37,591 2,084	28,299 28,620 321	82,617 86,520 3,903
PARTNERSHIPS WITH NET PROFIT		·	,	2.191	11,407	11,000	2,004	521	2,702
umber of partnerships	130,189	6,758	3,215	3,543	20,585	7,054	5,618	3,500	4,413
otal receipts	19,243,497	858,729	477,043	381,686	963,612	334,072	151,829	90,737	386,974
Business receipts	18,875,597 26,027	815,584 (*)	454,606 (*)	360,978 (*)	949,325 (*)	328,574 -	. 149,044 (*)	89,923	381,784 (*)
Nonqualifying dividends	193 32,050	4,887	3,365	1,522	1,511	- 694	(*)	(*)	742
Rents	72,479	24,713	10,519	14,194	5,700	2,379	(*)	(*)	2,317
Farm net profit	18,330 - 17,055		-	-	(*)	(*)		-	(*)
Other receipts	201,766	2,857 10,284	2,116 6,423	741 3,861	2,281 2,775	1,90 <b>1</b> 497	(*) (*)	(*)	50 2 <b>,</b> 044
otal deductions	12,133,976	709,466	390,004	319,462	754,343	277,534	114,238	62,117	300,454
Cost of sales and operations, total  Inventory, beginning-of-year	1,968,731	129,015 8,638	54,092 1,867	74,923 6,771	244,393 17,831	95,146 2,479	21,816 832	2,643 (*)	124,788 14,337
Purchases Cost of labor	889,646 383,580	79,143 19,378	29,769 9,944	49,374 9,434	100,086 65,269	16,801 37,731	5,867 10,099	(*) (*)	76,825
Material and supplies	161,318 546,738	4,626 27,343	3,384 11,265	1,242 16,078	31,247	17,153	4,905	(*)	16,057 8,605
Less: Inventory, end-of-year	117,593	10,113	2,137	7,976	49,193 19,233	23,642 2,660	(*) 1,123	(*) (*)	24,250 15,286
Salaries and wages Payments to partners	4,262,202 600,533	133,803 12,586	75,860 6,912	57,943 5,674	159,398 47,931	52,532 10,056	38,373 11,941	28,102 5,763	40,391 20,171
Rent Interest	879,827 151,575	40,843 52,958	26,443 31,937	14,400 21,021	52,688 8,688	17,330 3,817	11,102	11,250 (*)	13,006
Taxes	446,414	54,814	28,820	25,994	29,084	11,776	4,290	2,375	10,643
Repairs. Depreciation. Amortization. Depletion.	17,182 110,331 455,295 22,294	1,648 28,776 74,047 298	981 17,719 (*) 273	667 11,057 30,024 25	2,045 13,378 39,360 (*)	129 7,379 18,417 (*)	(*) 1,108 3,298 -	262 2,055 -	1,896 4,629 15,590 (*)
Retirement plans, etc	1,804 47,139	- i 199	- 37	162	347	- (*)	-	-	158
Other employee benefit plans, etc Net loss from other partnerships, etc	54,296 13,411	636 (*)	233	403	1,617	774	(*)	(*)	720
Farm net loss	(*) 887	(*) 351	a (*)	(*)	(*)	(*)	(*)	-	(*)
t profit	7 109 521	179,193	102,028	77,165	155,350	59,952	21,569	9,218	64,611
Footnote at end of table.	7,109,521	149,263	87,039	62,224	209,269	56,538	37,591	28,620	86,520

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

[All figures are estim	mates based on	samples—money	amounts are i	n thousands of	dollars			
				Services—(	Continued			
			Automobi	le and repair s	ervices			Amusement
There			Autom	obile repair sh	nops		Miscellaneous	and
Item	Business services	Total	Total	General automobile repair shops	Other automobile repair	Automobile parking and other services	repair services	recreation services, including motion pictures
PARTNERSHIPS WITH AND WITHOUT NET PROFIT	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Number of partnerships	23,325	19,431	13,863	7,547	6,316	5,568	11,401	13,039
Total receipts.	,	·	757,091	382,505	374,586	291,132	440,861	
Business receipts	1,425,254 1,366,648	1,048,223	751,166	379,471	371,695	280,776	439,063	1,046,123 984,631
Income from other partnerships, etc	(*)	(*)	(*)	-	(*)	(*)		2,642
Interest		663	307	137	170	356	(*) 482	(*) 2,733
RentsRoyalties	16,632 (*)	6,742 (*)	2 <b>,</b> 972	1,258	1,714	3,770 (*)	778	11,503 4,857
Farm net profit	l '' -	_			, , =	_	_	_
Net gain, noncapital assets	9,531 17,928	3,270 5,509	93 2 <b>,</b> 485	(*) 1,616	(*) 869	3,177 3,024	(*) . 463	2,096 37,649
Total deductions	1,327,838	892,913	623,937	307,034	316,903	268,976	355,824	1,033,476
Cost of sales and operations, total	336,237	484,580	397,225	204,188	193,037	87,355	208,373	209,856
Inventory, beginning-of-year	14,175 186,900	29,215 353,131	23,457 284,253	16,548 163,703	6,909 120,550	5,758 68,878	26,075 139,572	10,625 72,810
Cost of labor	49,841 17,271	61,762 52,057	52,659 50,576	23,558 12,936	29,101 37,640	9,103 1,481	40,826 20,490	31,259 5,185
Other costs	86,300	20,009	13,366	7,149	6,217	6,643	12,519	103,376
Less: Inventory, end-of-year	18,250 160,195	31,594 91,279	27,086 58,81.2	19,706 23,455	7,380 35,357	4,508 32,467	31,109 33,484	13,399 167,816
Payments to partners		35,512	26,316	13,303	13,013	9,196 23,207	22,703 10,416	17,165 68,180
Interest	108,328	46,120 18,624	22,913 4,132	10,796 2,559	12,117	14,492	2,451	34,372
TaxesBad debts	26,774 6,073	30,442 1,900	17,597 1,683	742	9,142 941	12,845 217	10,315	34,460 738
Repairs. Depreciation.	30,294	11,782	3,380	1,329	2,051	8,402	3,041	15,505
Amortization	313,451 320	51,682 (*)	14,384	7,140 -	7,244 -	37 <b>,</b> 298 (*)	8,068	90,786 34,316
Depletion	(*)	(*)	-	- ()	- ()	(*)	(*)	(*)
Retirement plans, etc Other employee benefit plans, etc	906 1,902	335 1,291	295 1,045	(*) 247	(*) 798	(*) 246	(*)	1,332 958
Net loss from other partnerships, etc	(*)	(*)	(*)		(*)	(*)	(*)	8,990 -
Net loss, noncapital assets. Other deductions.	3,249 246,656	(*) 118,953	(*) 76 <b>,</b> 082	34,640	(*) 41,442	(*) 42,871	(*) 55,079	1,334 347,342
Net profit (less loss)	97,416 263,101 165,685	155,310 178,975 23,665	133,154 140,749 7,595	75,471 77,803 2,332	57,683 62,946 5,263	22,156 38,226 16,070	85,037 93,999 8,962	12,647 156,092 143,445
PARTNERSHIPS WITH NET PROFIT Number of partnerships	1/ 222	15 207	77 /00	6 200	5 10/	2 00/	0 167	6,830
	•	15,307	11,423	6,299	5,124	3,884	8,167	
Total receipts		883,849 872,013	674,764 669,567	353 <b>,11</b> 6	321,648 318,874	209,085 202,446	392 <b>,1</b> 73	760,982 721,824
Income from other partnerships, etc	(*)	(*)	(*)	-	(*)	(*)		(*) (*)
Interest	4,019	439	278	135	143	161	(*)	1,581
RentsRoyalties	11,301 (*)	5,372 (*)	2,372	658	(*)	3,000 (*)	637	5,493 4,602
Royal net profit Net gain, noncapital assets.	_	-	,			-	(*)	1,391
Other receipts	12,575	2,794 3,134	(*) 2,386	(*) 1,607	(*) 779	2,701 748	346	25,608
Total deductions	795,393	704,874	534,015	275,313	258,702	170,859	298,174	604,890
Cost of sales and operations, total	278,577	403,629	353,132	186,793	166,339	50,497	184,233	142,041
Inventory, beginning-of-yearPurchases	11,509 153,524	25,034 290,395	20,257 249,573	15,714 147,859	4 <b>,</b> 543 101,714	4,777 40,822	17,855 123,842	5,443 49,448
Cost of labor	37,526 13,174	51,657 46,658	47,412 46,371	21,767 11,705	25,645 34,666	4,245 287	36,876 16,802	19,975 2,242
Other costsLess: Inventory, end-of-year	78,323	15,575	12,600	6,963	5,637 5,866	2,975 2,609	10,316 21,458	71,100 6,167
Salaries and wages	121,269	25,690 71,695	23,081 46,817	17,215 20,459	26,358	24,878	26,312	100,727
Payments to partners	31,296 32,296	18,749 33,903	16,695 17,606	9,224 9,250	7,471 8,356	2,054 16,297	13,430 8,204	9,757 49,341
InterestTaxes	18,298	10,298 24,291	3,242	1,954	1,288	, 7,056 8,858	1,954 8,980	9,896 23,232
Bad debts	19,810 989	1,411	15,433 1,331	7,681 642	689	80	882	418
Repairs. Depreciation.	10,013 99,991	8,784 36,975	2,730 12,283	1,012 6,484	1,718 5,799	6,054 24,692	2,630 6,295	9,248 39,537
Amortization	99	(*)	-	-	J 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	(*)	(*)	19,617
Depletion	(*) 870	(*) 322	290	(*)	- (*)	(*) (*)	(*)	(*) 803
Other employee benefit plans, etc	1,148	996	768	(*)	604	228	478	548 · 316
Net loss from other partnerships, etc	(*)	(*)	(*)	-	(*)	(*)	(*)	
Net loss, noncapital assets	(*) 179 <b>,</b> 566	(*) 93,416	(*) 63,615	31,470	(*) 32, ₁₄₅	(*) 29,801	44,622	(*) 199,094
Net profit	263,101	178,975	140,749	77,803	62,946	38,226	93,999	156,092
				L	,,0			

Footnote at end of table.

Table 3.2—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

				Ser	vices—Continue	ed ed				
	Medical	and health se	rvices				auditing, and services	bookkeeping		
Item	Total	Offices of physicians	Other medical and health services	Legal services	Engineering and architectural services	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services	Other services	Nature of business not allocable
RTNERSHIPS WITH AND WITHOUT NET PROFIT	(77)	(78)	(79)	(08)	(81)	(82)	(83)	(84)	(85)	(86)
mber of partnerships	18,876	10,329	8,547	26,075	6,288	10,096	7,273	2,823	4,211	9,091
tal receipts	4,446,904	2,923,069	1,523,835	5,931,831	1,391,545	2,958,550	2,728,353	230,197	131,616	311,583
Business receipts	4,396,136	2,891,746	1,504,390	5,830,285	1,369,475	2,918,220	2,695,838	222,382	121,827	303,375
Income from other partnerships, etc Nonqualifying dividends	1,241 (*)	(*) (*)	(*) (*)	11,057 33	3,360 (*)	6,547 121	4,934 (*)	(*)	(*) ⁻	(*)
InterestRents	3,740 9,391	1,586 3,659	2,154 5,732	8,947 8,548	2,527 881	4,570 1,580	4,310	(*)	221 (*)	1,727 1,553
Royalties	(*)	-	(*)	244	(*)	(*)	1,170 (*)	( -	(*) (*)	(*)
Farm net profit	1,596	1,560	36	423	123	192	117	(*)	(*)	(*)
Other receipts	34,785	24,296	10,489	72,294	15,117	27,299	21,951	5,348	1,959	3,174
rtal deductions	2,669,093	1,472,856	1,196,237	2,848,656	1,126,898	2,112,864	1,929,574	183,290	105,495	268,604
Cost of sales and operations, total Inventory, beginning-of-year	272,770 14,950	38,472 1,464	234,298 13,486	94,659 (*)	274,878 3,153	17,522 (*)	16,711 (*)	(*)	18,685 700	150,580 14,763
Purchases	79,644 86,309	8,254 10,702	71,390 75,607	(*)	13,122	(*)	-	(*)	9,474	123,772
Material and supplies	42,964	9,970	32,994	1,789 902	93,039 4,855	9,983 1,370	9,677 (*)	(*)	4,145 1,536	5,299 8,224
Other costs Less: Inventory, end-of-year	64,516 15,613	9,774 1,692	54,742 13,921	90 <b>,</b> 545 (*)	164,336 3,627	6,214 743	6,195 (*)	(*)	3,943 (*)	19,599 21,077
Salaries and wages	996,468	597,010	399,458	1,232,171	357,602	1,205,447	1,106,593	98,854	19,115	28,515
Payments to partners	163,593 213,563	118,475 134,054	45,118 79,509	164,596 296,393	60,172 39,836	180,513 145,705	154,960 134,122	25,553 11,583	13,710 8,589	5,622 7,566
Interest Taxes	32,225 102,516	5,887 46,874	26,338 55,642	11,373 108,299	5,011 26,744	13,172 67,426	11,519 62,048	1,653 5,378	1,650 2,993	12,246 8,445
Bad deots	4,344	781	3,563	4,062	742	2,323	2,273	(*)	(*)	409
Repairs Depreciation	17,788 58,451	8,594 20,555	9,194 37,896	11,947 63,3 <b>1</b> 4	2,752 12,753	6,596 32,551	5,156 29,120	1,440 3,431	1,604 4,497	2,461 9,157
Amortization	167 (*)	54	(*)	668 142	(*) 31	1,210 (*)	1,102	(*)	(*)	(*) (*)
Retirement plans, etc	11,142	9,216	. 1,926	14,138	7,453	12,313	10,844	1,469	(*) (*)	87
Other employee benefit plans, etc Net loss from other partnerships, etc	17,111 363	11,927 (*)	5,184 (*)	15,362 9,627	5,076 872	13,833 1,064	13,158 1,057	(*)	21 <i>5</i> (*)	190 (*)
Farm net loss	(*)	(*)	(*)	51	118	(*)	(*)	-	`	`
Other deductions	778,293	480,872	297,421	821,854	332,400	413,172	380,894	32,278	33,423	41,132
et profit (less loss)	1,777,811 1,804,235 26,424	1,450,213 1,455,655 5,442	327,598 348,580 20,982	3,083,175 3,097,126 13,951	264,647 274,469 9,822	845,686 851,364 5,678	798,779 803,088 4,309	46,907 48,276 (*)	26,121 31,628 5,507	42,979 65,620 22,641
PARTNERSHIPS WITH NET PROFIT										
umber of partnerships	16,832	9,739	7,093	24,272	5,254	8,768	6,454	2,314	2,594	5,781
otal receipts	4,151,927	2,879,265	1,272,662	5,838,562	1,310,972	2,903,589	2,683,337	220,252	120,608	282,320
Business receipts Income from other partnerships, etc	4,105,323 (*)	2,849,051 (*)	1,256,272 (*)	5,738,720 11,057	1,290,013 3,274	2,863,667 6,547	2,650,909	212,758	111,143 (*)	275,610 (*)
Nonqualifying dividends Interest	(*)	(*)	(*)	31,	(*)	(*)	4,934 (*)	(*)	-	-
Rents	3,392 8,661	1,572 3,634	1,820 5,027	8,778 7,804	2,387 521	4,531 1,263	4,285 1,156	(*)	86 (*)	981 1,405
Royalties Farm net profit	(*)	-	(*)	244	(*)	(*)	(*)	-	(*) .	(*)
Net gain, noncapital assets Other receipts	1,584 31,747	1,560 23,226	(*) 8,521	420 71,508	117 14,622	189 27,250	114 21,906	(*) (*)	(*) 1,917	(*) 2,579
tal deductions	2,347,692	1,423,610	924,082	2,741,436	1,036,503	2,052,225	1,880,249	171,976	88,980	216,700
Cost of sales and operations, total Inventory, beginning-of-year	210,001 14,664	37,407 1,454	172,594 13,210	90,302 (*)	253,711 2,828	16,104 (*)	15,533 (*)	(*)	16,725 (*)	139,972 14,099
Purchases Cost of labor	72,718 52,476	8,189 10,702	64,529 41,774	(*) (*)	10,920 85,338	9,201	8,897	(*)	8,165 (*)	119,492 3,554
Material and supplies	39,880 45,441	9,953 8,794	29,927 36,647	(*) 86,408	(*) (*)	(*)	(*)	(*) (*)	824	6,481
Less: Inventory, end-of-year	15,178	1,685	13,493	(*)	2,959	5,815 (*)	5,797 (*)	(*)	3,674 (*)	16,748 20,402
Salaries and wages Payments to partners	897,304 134,659	578,593 101,969	318,711 32,690	1,210,455 115,499	340,793 40,495	1,184,468 165,946	1,089,597 143,714	94,871 22,232	15,978 10,185	22 <b>,</b> 540 3 <b>,</b> 669
RentInterest	189,468	131,961	57,507	288,126	37,103	140,343	129,391	10,952	7,512	5,825
Taxes	21,206 86,295	5,689 45,876	15,517 40,419	10,559 106,166	3,911 25,113	12,441 65,977	10,986 60,818	1,455 5,159	1,366 2,652	2,673 6,000
Bad debts Repairs	2,925 15,460	654 8,416	2,271 7,044	3,878	701	2,257	2,207	(*)	(*)	322 1,288
Depreciation	49,938	20,209	29,729	11,735 61,977	2,660 11,895	6,295 31,585	4,950 28,441	1,345 3,144	1;352 3,695	5,269
Amortization Depletion	(*)	54	(*)	668 142	(*)	1,210	1,102 (*)	(*)	(*)	(*) (*)
Retirement plans, etc Other employee benefit plans, etc	10,608	9,139	1,469	14,035	7,422	12,279	10,810	(*)	(*)	(*)
Net loss from other partnerships, etc	15,056 (*)	11,711 (*)	3,345 (*)	15,160 9,627	4,848 650	13,594 1,064	12,952 1,057	(*)	(*) (*)	(*)
Farm net loss	(*)	(*)	(*)	- s 51	118	(*)	(*)		-	-
Other deductions	713,992	471,847	242,145	803,056	306,594	398,645	368,674	29,971	28,506	28,835
et profit	1,804,235	1,455,655	348,580	3,097,126	274,469	851,364	803,088	48,276	31,628	65,620

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS [All figures are estimates based on samples—money amounts are in thousands of dollars]

	Partnerships with balance sheets, by size of total assets												
Industrial division, item	All active		7	\$1	\$10,000	\$25,000	\$50,000	\$100,000	\$250,000	\$500,000			
	partnerships (1)	Total	Zero assets	under \$10,000	under \$25,000	under \$50,000	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more	
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Number of partnerships	992,012 4,066,466	626,400 2,938,644	50,836. 165,141	128,942 487,128	90,994 296,371	86,222 265,111	85,550 306,810	86,689 400,521	42,078 243,666	26,789 204,554	24,483 321,215	3,817 248,127	
Total assets	176,865,803	176,865,803	-	518,879	1,515,800	3,134,099	6,100,594	13,832,926	14,798,266	18,723,955	48,805,319	69,435,965	
Total receipts	108,638,271	86,877,069	1 '	4,293,624	5,223,928	6,490,709	8,589,433	13,240,340	9,782,593	8,604,147	15,426,269	11,732,981	
Business receipts. Lacome from other partnerships, etc. Nonqualifying dividends Interest.	104,283,345 194,975 29,195 1,339,635	83,444,696 165,339 12,068 1,094,478	3,160,806 1,145 48 21,174	4,218,638 3,636 87 12,908	5,135,738 2,901 112 9,678	6,374,603 1,883 279 19,023	8,374,193 35,443 1,428 30,054	12,847,826 17,693 1,401 90,099	9,417,545 12,944 381 103,164	8,276,612 9,994 1,153 106,922	14,796,839 34,873 3,700 221,382	10,841,896 44,827 3,479 480,074	
Rents. Royalties Parm net profit Net gain, noncapital assets.	528,710 133,330 37,023 264,913	419,744 95,078 7,984 223,318	8,662 4,874 33 37,763	2,133 3,419 2,091 11,939	5,486 2,815 314 6,148	14,357 5,716 3 5,908	20,009 12,275 - 12,244	58,298 15,764 5,009 31,285	68,036 15,525 172 29,869	50,079 11,894 166 23,863	106,853 15,641 196 40,447	85,831 7,155 - 23,852	
Other receipts	1,827,145	1,414,364	258,540	38,773	60,736	68,937	103,787	172,965	134,957	123,464	206,338	245,867	
Total deductions.  Cost of sales and operations.  Salaries and wages.  Payments to partners.  Rent.  Interest.	99,019,824 50,320,165 9,651,337 2,139,439 2,852,115 6,692,561	80,547,579 39,082,060 8,252,923 1,718,886 2,334,461 6,213,277	2,983,092 1,867,707 222,879 53,765 68,262 107,729	3,232,016 1,422,416 453,824 210,801 198,082 32,866	4,185,979 2,079,940 565,830 200,296 204,832 40,621	5,379,411 2,889,820 654,730 231,801 196,677 72,404	7,370,063 4,303,631 806,821 188,164 238,818 175,477	11,857,292 6,963,216 1,143,985 220,221 304,998 472,643	9,071,731 5,181,264 768,909 130,969 214,571 529,609	8,375,248 4,239,709 670,176 95,417 174,817 754,893	16,053,334 6,716,942 1,275,612 138,259 389,990 2,234,076	12,039,413 3,417,415 1,690,157 249,193 343,414 1,792,959	
Taxes. Bad debts. Repairs. Depreciation. Amortisation.	4,080,827 163,922 1,512,774 5,892,478 55,799	3,465,909 146,062 1,118,886 4,996,618 53,488	76,955 7,297 24,340 89,917 5,366	79,741 3,452 29,150 66,068 602	112,517 5,640 48,963 109,856 649	171,328 8,110 64,475 174,504 879	242,532 11,397 103,516 254,232 852	438,424 32,019 161,405 507,673 5,044	370,906 16,463 137,615 503,472 1,757	410,549 15,785 133,898 608,472 10,440	903,433 31,171 266,417 1,585,410 16,479	659,524 14,728 149,107 1,097,014 11,420	
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships,	198,555 100,297 135,709	178,431 93,183 124,346	2,124 977 2,403	1,585 2,778 5,689	1,884 3,605 6,182	6,005 3,530 7,859	7,445 5,892 10,603	15,325 7,636 15,690	11,494 7,200 13,184	15,132 8,395 13,281	41,478 18,090 22,344	75,959 35,080 27,111	
etc	590,681 8,269 50,903 14,573,993	453,100 3,499 33,841 12,278,609	1,417 (*) 6,780 445,140	23,823 - 1,303 699,836	22,532 - 4,208 778,424	27,497 - 493 869,299	37,371 (*) 918 982,379	53,865 7,751 1,507,397	44,598 (*) 4,651 1,135,052	70,811 (*) 2,552 1,150,423	89,944 (*) 3,350 2,317,404	81,242 1,835 2,393,255	
Net profit (less loss)	9,618,447 16,950,199 7,331,752	6,329,490 13,022,246 6,692,756	509,953 697,795 187,842	1,061,608 1,235,440 173,832	1,037,949 1,224,116 186,167		1,219,370 1,468,184 248,814	1,383,048 1,948,586 565,538	710,862 1,231,559 520,697	228,899 1,002,120 773,221	-627,065 1,528,243 2,155,308	-306,432 1,358,606 1,665,038	
ACRICULTURE, FORESTRY, AND FISHING										, ,			
Number of partnerships	114,426 312,966	38,003 130,499	3,288 8,007	6,061 17,067	4,999 -13,524	5,219 13,450	6,088 18,911	6,848 27,040	3,240 15,042	1,371 6,564	774 7,794	115. 3,100	
Total assets	6,151,481	6,151,481	-	23,028	87,704	197,755	451,476	1,114,008	1,108,510	957,812	1,302,969	908,219	
Total receipts.  Business receipts. Income from other partnerships, etc. Nonqualitying dividends Interest.	9,596,642 8,882,855 5,522 626 38,331	4,869,770 4,574,106 4,109 332 23,116	201,873 195,271 - - 647	208,165 203,085 (*)	223,504 194,916 (*) - 285	253,551 241,164 (*) 50 .383	524,018 494,775 (*) 63 . 1,108	829,247 781,295 (*) 13 2,563	830,754 764,919 (*) 38 3,676	601,598 563,280 (*) 126 3,299	964,411 913,251 (*) 40 6,758	232,649 222,150 (*) 2 4,388	
Hents. Royalties Farm net profit. Net gain, noncapital assets. Other receipts.	61,222 20,673 35,756 36,070 515,587	33,405 4,350 7,098 19,734 203,520	794 - 1,656 3,505	38 - 2,091 814 2,074	1,019 40 102 26,975	1,513 18 625 9,737	2,150 - - 464 24,017	5,484 420 4,872 2,500 32,078	4,763 889 68 4,925 51,351	6,146 1,183 1 2,565 24,428	9,769 1,306 66 5,358 26,196	1,729 494 725 3,159	
Total deductions.  Cost of sales and operations. Salaries and wages. Payments to partners. Rent. Interest.	8,847,711 5,797,665 130,354 102,638 330,457 365,911	4,828,372 3,127,883 97,296 64,118 164,358 202,296	175,554 121,494 5,084 1,267 2,760 7,168	175,924 96,207 8,968 4,702 8,852 1,342	214,227 91,173 7,678 5,304 19,420 2,424	224,237 145,328 5,057 5,275 6,575 6,612	485,604 316,586 6,691 4,827 19,469 15,434	783,030 488,291 19,344 11,204 31,206 34,640	847,825 537,590 17,848 20,049 29,191 35,385	614,242 399,152 10,970 4,960 19,744 29,475	1,034,238 742,156 12,116 5,561 25,199 47,349	273,491 189,906 3,540 969 1,942	
Taxes.  Bad debts. Repairs. Depreciation.  Amortization.	212,512 3,647 310,677 592,329 352	104,218 2,799 139,277 261,959 180	2,585 1,169 4,024 6,611	4,365 51 5,263 6,256 (*)	3,890 55 12,243 10,511	4,801 20 7,852 15,159	11,055 124 18,728 31,830	19,158 276 22,890 63,463 (*)	19,178 267 26,483 47,931	14,676 96 15,727 31,720 (*)	20,839 718; 20,915; 36,430 (*)	22,467 3,671 23 5,152 12,048	
Depletion. Retirement plans, etc. Employee benefit programs. Net loss from other partnerships,	5,809 982 1,425	2,464 734 1,308	74	(*) 11	(*) 220	- 44	(*) 6	109 (*) 216	(*) 113	240 (*) 185	1,866 (*) 341	98 (*) 98	
etc. Farm net loss. Net loss, noncapital assets. Other deductions.	10,283 7,405 5,615 969,650	6,846 3,054 3,167 646,415	(*) 108 23,178	- - 39,737	(*) - 987 60,263	- 39 27,475	(*) 11 60,737	(*) - 45 91,146	(*) - 1,341 109,798	(*) (*) 270 85,793	(*) (*) 92 117,357	(*) - 274 30,931	
Net profit (less loss)	748,931 1,359,511 610,580	41,398 545,882 504,484	26,319 36,017 9,698	32,241 49,467 17,226	9,277 35,181 25,904	29,314 45,164 15,850	38,414 86,419 48,005	46,217 124,819 78,602	-17,071 69,348 86,419	-12,644 43,193 55,837	-69,827 50,798 120,625	-40,842 5,476 46,318	
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Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

	T							ds of dollar by size of to				
Industrial division, item	All active partnerships	Total	Zero assets	\$1 under	\$10,000 under	\$25,000 under	\$50,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$5,000,000 or more
MINING	(1)	(2)	(3)	\$10,000	\$25,000	\$50,000	\$100,000 (7)	\$250,000 (8)	\$500,000	\$1,000,000	\$5,000,000	(12)
Number of partnerships	13,562 138,581	8,466 75,104	1,128 2,704	1,870 22,672	1,210 6,887	1,139 5,077	1,004 7,378	1,009 12,710	457 6,413	298 5,439	291 5,569	60 255
Total assets	2,375,651	2,375,651	-	7,340	21,467	41,745	72,897	160,194	162,167	217,681	620,542	1,071,618
Total receipts	1,494,662	1,352,319	23,915	10,623	34,287	68,034	80,166	115,203	121,647	123,632	324,099	450,713
Business receipts. Income from other partnerships, etc. Nonqualifying dividends. Interest.	1,416,074 1,834 (*)	1,275,869 1,814 (*)	23,159 - -	10,507	32,866 (*)	66,217 - -	68,429 (*)	105,354 (*)	117,164 (*)	114,828 (*)	304,709 (*) (*)	432,636 - (*)
Rents	7,801 15,313	7,733 14,985	2 14	1	290 176	8	187	255 1,588	1,152 1,753	1,198	2,086 3,882	2,562
RoyaltiesFarm net profit	23,175 (*)	22,693 (*)	_	4 -	500	1,773	4,139	3,299	767	4,284	4,039 (*)	6,755 3,888
Net gain, noncapital assets Other receipts	3,564 26,855	3,512 25,667	101 639	36 75	448	- 36	498 5,919	254 4,215	113 688	331 2,127	2,021 6,829	158 4,691
Total deductions	, ,	1,687,533	28,928	33,312	37,133	110,818	85,119	210,521	148,448	184,398	369,397	479,459
Cost of sales and operations Salaries and wages	458,052 86,234	410,355 76,965	6,580 2,963	2,182 60	11,989 1,392	11,396 10,005	20,701 2,848	35,924 10,000	40,838 5,559	38,872 6,316	117,975 11,518	123,898
Payments to partners	24,283 40,414	21,000 37,254	1,216 357	1,076 511	2,722 1,996	2,716 1,549	2,061 1,378	5,808 1,077	1,883	748 4,180	1,848 12,875	26,304 922 11,328
Interest Taxes	34,782 42,327	33,374 38,897	139 640	38 367	243	513	5,501	914	2,286	2,787	7,338	13,615
Bad debts	3,304 46,071	3,252 37,885	(*) 1,371	110	1,964	2,089	1,447 (*)	2,967 (*)	4,014 (*)	3,397 (*)	9,145 (*)	12,867 (*)
Depreciation	153,673 (*)	114,284	3,799	1,024	1,423 1,985 -	1,392 4,805 (*)	582 5,405	3,082 6,955	4,636 12,633 (*)	2,850 9,800 -	14,146 24,322 (*)	8,293 43,556 -
Depletion Retirement plans, etc Employee benefit programs Net loss from other partnerships.	133,619 2,046 2,684	126,454 1,932 2,576	1,328	1,348 - -	1,635 - -	5,457 - 294	7,057 (*) 2	10,529 (*) 78	8,876 (*) 167	13,194 (*) 613	28,334 (*) 760	48,6% (*) 651
etcFarm net loss	56,474 -	43,162	_	(*)	-	(*)	(*)	(*)	(*)	(*) ·	(*)	(*)
Net loss, noncapital assets Other deductions	1,306 794,974	1,306 738,702	(*) 10,369	25,856	11,719	67,808	(*) 37,216	118,612	(*) 59,197	(*) 95,580	(*) 127,697	184,648
Net profit (less loss)	-385,716	-335,214	-5,013	-22,689	-2,846	-42,784	<b>-</b> 4,953	-95,318	-26,801	-60,766	<b>-</b> 45,298	-28,746
Net profit	296,895 682,611	271,957 607,171	4,434 9,447	2,483 25,172	2,299 5,145	12,251 55,035	16,246 21,199	22,250 117,568	18,041 44,842	16,070 76,836	45,152 90,450	132,731 161,477
CONSTRUCTION												
Number of partnerships	60,945 137,277	33,926 77,688	4,510 9,585	13,365 29,038	4,728 9,960	3,711 9,812	2,818 6,124	2,565 6,445	1,039 2,848	725 2,034	386 1,474	79 368
Total assets	3,435,507	3,435,507	-	51,042	74,644	136,767	201,461	397,571	. 368,721	512,525	732,818	959,958
Total receipts	9,571,983	7,721,327	556,736	566,812	469,158	583,648	696,835	1,094,028	888,893	767,574	1,602,056	495,587
Business receipts	9,455,043 3,944	7,615,214 3,864	553,887	566,169	467,975	578,479	687,876 (*)	1,072,361	875,438 (*)	752,505 (*)	1,571,227	489,297
Nonqualifying dividends Interest	157 13,655	154 12,387	(*) 205	- 52	48	1,179	(*) 528	(*) 680	(*) 2,383	(*) 1,745	(*) (*) 3,798	(*) (*)
Rents Royalties	38,359 437	32,939 121	840	258	114	1,089	843	6,680	6,137	5,508	10,633	1,769 837
Farm net profit	(*) 9,801	(*) 8,610	-	-		-	-	-	(*) (*)	· (*)·	(*)	(*) -
Other receipts	50,571	48,035	997 803	84 249	283 738	536 2,365	135 6,692	598 13,663	689 3,813	1,197 6,536	3,751 10,042	340 3,134
Total deductions  Cost of sales and operations	8,664,157	7,124,029	475,693	462,489	411,712	522,417	630,510	1,009,056	838,747	735,238	1,540,172	497,995
Salaries and wages	6,705,359 361,730	5,752,046 236,963	412,116 9,883	311,407 25,798	295,149 21,911	398,615 20,067	489,785 24,697	805,808 29,944	715,031 13,819	623,391 17,647	1,277,216 61,658	423,528 11,539
Payments to partners	192,777 131,415	122,797 115,843	9,166 4,894	33,938 8,530	19,621 6,458	21,284 6,580	10,820 9,122	15,118 18,915	5,429 8,122	3,518 13,265	2,755 38,019	1,148
Interest Taxes	84,299 143,877	71,068	1,627	1,938	1,925	3,454	5,660	9,356	7,245	9,229	15,193	15,441
Bad debtsRepairs	8,476 91,298	7,524	173	8,926 878 3,469	9,831 276	10,508	13,512	16,741 2,698	12,880 507	11,817 944	16,994 469	3,175 45
DepreciationAmortization	178,724	125,556	10,691	9,021 (*)	2,690 7,603	4,605 10,738	6,552 11,582	11,066 21,538 (*)	7,398 12,900 (*)	6,217 12,406 (*)	17,477 21,510 (*)	2,458 7,567
Depletion	945 7,131 14,335	776 6,711 12,299	398 795	(*) 83 1,914	316 879	(*) 296 446	1,515 1,401	(*) 835 2,435	(*) 663 1,271	(*) 1,287 1,307	(*) (*) 969 1,773	(*) 349 78
etc	2,360	1,879	(*)	-	-	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Net loss, noncapital assets Other deductions	1,014 740,357	741 497,516	(*) 19,948	(*) 56,258	(*) 45,025	(*) 44,271	(*) 54,833	(*) 74,019	- (*) 53,407	(*) 33,851	(*) 85,290	(*) 30,614
Net profit (less loss)	907,826	597,298	81,043	104,323	57,446	61,231	66,325	84,972	50,146	32,336	61,884	-2,408
Net profit	1,084,047 176,221	756,769 159,471	85,584 4,541	113,199 8,876	64,524 7,078	69,398 8,167	73,557 7,232	104,856 19,884	57,115 6,969	51,751 19,415	111,151 49,267	25,634 28,042
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Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

		ures are esti						by size of to	4-1			
Industrial division, item	All active			\$1	\$10,000	\$25,000	\$50,000	\$100,000	\$250.000	\$500,000	\$1,000,000	
	partnerships	Total	Zero assets	under \$10,000	under \$25,000	under \$50,000	under \$100,000	under \$250,000	undér \$500,000	under \$1,000,000	under \$5,000,000	\$5,000,000 or more
MANUFACTURING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships	30,176 79,665	20,143 57,582	1,997 5,341	6,141 13,739	3,610 10,070	2,971 6,716	2,235 8,274	1,684 4,418	722 4,376	385 1,650	347 2,522	51 476
Total assets	3,119,866	3,119,866	-	24,289	60,272	102,718	159,411	265,944	244,712	274,681	664,411	1,323,428
Total receipts	5,766,973	5,042,716	189,295	100,712	175,432	299,940	397,271	670,386	570,942	631,760	1,210,674	796,304
Business receipts	5,689,332 202	4,970,583 201	186,485 (*)	100,471	174,710	298,726	389,756 (*)	666,169	562,299 (*)	619,917 (*)	1,198,477 (*)	773,573
Nonqualifying dividends Interest	32 9,786	32 8,821	(*) 103	(*) 20	86	164	237	(*) 923	(*) 1,136	1,245	(*)	(*)
Rents	14,211	13,844	335	_	246	318	1,080	973	1,064	2,842	2,552 3,333	2,355 3,653
Royalties Farm net profit	4,088 (*)	4,084 (*)	(*)	(*)	-	-	-	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*)
Net gain, noncapital assets Other receipts	5,178 44,069	3,247 41,859	451 1,838	217	- i 390	327 405	516 5,677	444 1,846	293 6,063	350 4,906	661 5,318	205 15,199
Total deductions	5,366,530	4,737,175	178,801	81,657	170,999	275,745	351,726	604,540	522,570	589,358	1,140,714	821,065
Cost of sales and operations Salaries and wages	3,881,241 209,840	3,464,227 174,171	125,409 6,547	43,181 4,069	98,281 1,504	178,540 10,191	235,418 15,240	451,556 24,934	395,507 25,590	466,392 23,087	895,482 44,647	574,461
Payments to partners	105,828 85,097	93,180 73,226	6,180 4,649	6,701 4,967	13,895	15,888	14,791	10,112	7,827 6,875	7,489	9,507	18,362 790
Interest	53,874	49,577	757	271	786	2,057	6,548 2,909	8,055 4,950	2,672	6,453 3,771	10,505 8,843	11,690 22,561
TaxesBad debts	116,801 10,123	101 ,226 9,026	3,492 539	1,723 58	4,806 855	7,945	10,449 639	15,916 1,021	12,121 1,196	11,557 1,155	20,531 2,005	12,686 1,151
RepairsDepreciation.	79,249 201,343	63,168 173,800	1,317 2,596	818 2,030	1,234 3,895	3,642 6,752	5,858 12,208	9,132 13,893	6,223 11,365	6,516 13,257	10,942 19,406	17,486 88,398
Amortization.	1,225	1,196	(*)	(*)	(*)	(*)	(*)	( <b>*</b> )	(*)	144	155	685
Depletion	35,606 7,472	32,097 7,217	31	-	- 16	- 144	187	559 350	590 ( 773	178	6,911 3,066	23,859 1,629
Employee benefit programs Net loss from other partnerships,	14,330	13,465	393	123	194	720	1,186	1,224	1,871	2,032	3,234	2,488
etcFarm net loss	15,099 (*)	15,094 (*)		-	(*)	-	-	(*)	(*)	(*) (*)	(*)	(*)
Net loss, noncapital assets Other deductions	407 548,994	296 466,208	(*) 26,803	17,706	25,268	42,231	(*) 46,276	(*) 62,772	(*) 49,936	(*) 46,232	(*) 105,295	(*) 43,689
Net profit (less loss)	400,443	305,541	10,494	19,055	4,433	24,195	45,545	65,846	48,372	42,402	69,960	-24,761
Net profit	588,356 187,913	484,064 178,523	15,774 5,280	23,016 3,961	29,064	39,845	49,564	73,606	52,619	48,749	94,758	57,069
100 2000	187,915	170,525	7,200	3,961	24,631	15,650	4,019	7,760	4,247	6,347	24,798	81,830
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						ļ						
Number of partnerships	18,710 46,194	10,814 27,712	1,599 3,525	2,840 6,302	2,423 5,794	1,957 4,128	777 2,825	539 1,486	415 1,109	129 886	124 1,576	(*) (*)
Total assets	969,033	969,033	- [	12,503	42,926	66,501	59,340	83,106	155,259	91,773	249,651	(*)
Total receipts	1,649,901	1,165,696	51,215	67,310	112,014	124,092	103,971	184,818	137,661	107,732	210,485	(*)
Business receipts	1,612,086 (*)	1,135,838	49,234	66,274	110,570	118,773	102,816	180,595 (*)	134,680 (*)	106,703	203,312	(*)
Nonqualifying dividends Interest	(*) 2,465	2,336	-	- 19	- 52	17	402	58	- 479	216	915	(*)
Rents	11,678	8,995	108	-	43	428	40	206	1,768	148	3,5%	(*)
Royalties.	(*) (*)	(*) (*)		_	- [	-	-	(*)	(*) -	(*)	(*)	-
Net gain, noncapital assets Other receipts	8,977 13,705	7,564 10,051	1,707 165	434 583	763 586	274 4,600	559 154	2,692 526	256 466	178 431	701 1,858	(*)
Total deductions	1,480,789	1,067,572	41,411	55,883	100,475	112,019	91,760	163,014	127,563	99,744	205,132	(*)
Cost of sales and operations Salaries and wages	518,472 179,769	398,965 133,998	13,893 4,250	20,911 4,845	35,842 11,847	39,613	33,050	57,321	37,615	40,624	117,655	(*)
Payments to partners	40,465 46,125	29,239	2,526	2,730	6,135	12,460 8,626	12,459	25,452 2,227	20,827	16,100 1,012	22,867 1,139	(*) (*)
Interest	38,415	30,291	2,027 468	2,995 616	2,195 811	1,696 2,141	1,907 1,592	5,992 2,855	5,097 2,807	5,102 2,630	4,819 7,931	(*) (*)
TaxesBad debts	59,315 2,673	41,486 2,508	1,738	1,568	2,565	3,471 372	3,344	11,599	6,510 309	3,931 284	5,272 473	(*) (*)
Repairs Depreciation	80,144 137,085	46,826 92,758	2,277 2,689	3,247 2,903	5,674 5,153	6,791 9,195	5,665 9,549	7,632 11,342	7,332 11,073	4,037 7,963	3,733 15,054	(*) (*)
Amortization	897	897	/ -	-	(*)	-	-	(*)	(*)	(*)	(*)	
Depletion	899 2,645	2,324		-	(*) (*)	(*)	(*)	(*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)
Employee benefit programs Net loss from other partnerships, etc.	2,942 (*)	2,733 (*)	14	-	(*)	1 -	299	359 (*)	751 (*)	536 (*)	(*)	(*)
Farm net loss	1,615	58	(*)		-	(*)	=[	(*)	(*)	(*)	(*)	, . <del>-</del>
Other deductions	368,532	251,753	11,514	15,824	28,971	27,650	20,984	37,246	31,698	17,135	25,208	(*)
Net profit (less loss)	169,112 229,786	98,124 151,605	9,804	11,427 14,599	11,539	12,073 17,195	12,211	21,804	10,098	7,988 12,980	5,353 23,621	(*) (*)
Net loss	60,674	53,481	490	3,172	3,664	5,122	1,920	1,584	5,773	4,992	18,268	(*)
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Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

<del></del>	[	igures are es	crimices pas		Partnerships			by size of t			1,613 688 6,073 4,661 1,187,963 2,906,006 3,327,399 2,859,703 2,271,322 1,916 8,994 11,949 3,56 651 (*) 621 547,28,701 35,072 2,784,225 3,218,203 21,275 178,028 220,229 21,275 178,028 220,229 21,275 179,931										
Industrial division, item	All active			\$1	\$10,000	\$25,000	\$50,000	\$100,000	\$250,000	\$500,000	\$1 000 000										
		Total	Zero assets	under \$10,000	under \$25,000	under \$50,000	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under	\$5,000,000 or more									
WHOLESALE AND RETAIL TRADE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)									
Number of partnerships	196,486 446,328	121,470 285,334	13,149 27,980	28,781 62,147	22,496 49,436	19,157 43,073	17,906 41,368	13,466 36,889	4,126 12,250			88 1,437									
Total assets	13,008,542	13,008,542	-	120,421	371,833	699,315	1,262,790	2,080,444	1,443,047	1,081,943		4,760,786									
Total receipts	37,105,180	28,816,820	1,349,350	1,097,134	1,845,853	2,611,118	4,055,002	6,140,860	3,946,160	2,906,006	3,327,399	1,537,938									
Business receipts Income from other partnerships, etc. Nonqualifying dividends	36,656,453 18,703 2,006	28,443,356 17,975 1,767	1,322,874 186 13	1,085,047 - -	1,836,781 1 1	2,588,682 23 66	4,014,466 11,034 1,110	6,068,160 109 224	3,875,937 4,000 46		1,916	1,520,384 492									
Interest	47,279 102,063	37,876 78,547	2,394	258	657	1,887	2,221	6,671	6,720	7,241	5,631	3 4,196									
Royalties	3,105 613	1,885	1,612 361	367 -	1,450 20	4,120	5,991 16	15,869 61	24,073 391	356	651	4,122 29									
Net gain, noncapital assets Other receipts	13,449 261,509	9,227 225,850	4,104 17,806	86 11,376	504 6,439	(*) 473 15,864	881 19,283	(*) 1,252 48,451	(*) 691 34,214	621	547	- 68 8,644									
Total deductions	34,883,840	27,169,333	1,288,916	1,005,991	1,700,965	2,407,997	3,754,229	5,778,434	3,740,311	2,784,225		1,490,062									
Cost of sales and operations Salaries and wages	27,617,119 2,541,462	21,549,966 2,034,024	1,015,556 89,076	709,832 80,070	1,250,355 134,280	1,758,525 213,869	2,846,788 326,248	4,576,171 453,506	3,056,978 269,118	2,332,327	2,674,810	1,328,624									
Payments to partners	492,809 561,294 185,960	387,129 430,440 150,635	15,012 25,314	29,480 42,645	46,968 56,372	68,833 62,267	72,694 76,493	72,606 77,357	37,806 33,024	21,275 23,069	17,931 27,048	59,590 4,524 6,851									
Taxes	599,337	422,825	6,304	2,788 19,197	5,250 31.780	10,773 48,007	20,594 70,729	38,590 96,307	23,670 56,063	15,347 35,150	18,081	9,238 12,631									
Bad debts	62,346 158,915	52,568 114,851	3,544 5,597	1,354 5,348	2,589 10,122	2,304 11,700	5,687 18,793	13,215 23,991	8,579 14,634	8,462 9,464	5,690 10,055	1,144 5,147									
Depreciation	376,552 2,751	276,910 2,195	13,333 16	11,707 109	19,657 433	32,046 289	45,259 410	62,572 491	35,862 71	22,585 279	22,956	10,933									
Depletion	1,252 11,944 22,795	853 11,222 20,659	135 156 623	14 281 270	29 79 1,085	14 658 1,733	25 577 2,274	91 1,259 3,562	36. 1,355 3,558	74 1,325 2,540	431 2,464 3,739	3,068 1,275									
Net loss from other partnerships, etc	,3,903	3,628	-1	-1	2	58	164	1,683	172	97	1,216	236									
Farm net loss Net loss, noncapital assets Other deductions	(*) 3,346 2,241,735	(*) 1,401 1,710,021	607 93,034	248 102,648	14 141,950	- 31 196,890	51 267,443	245 356,788	(*) 127 199,256	- 63 134,140	(*) 15 171,120	46,752									
Net profit (less loss)	2,221,340	1,647,487	60,434	91,143	144,888	203,121	300,773	362,426	205,849	121,781	109,196	47,876									
Net profit	2,459,503 238,163	1,809,656 162,169	83,618 23,184	119,251 28,108	163,224 18,336	226,112 22,991	316,253	388,051	216,787	128,914	118,365	49,081									
Wholesale Trade			,	1	10,550	22,991	15,480	25,625	10,938	7,133	9,169	1,205									
Number of partnerships	34,499 85,458	25,390 64,770	2,993 6,829	5,773 12,327	3,517 8,035	3,522 8,550	3,418 7,852	3,436 10,232	1,549 4,403	729 3,077	377 2,126	76 1,339									
Total assets	7,276,770	7,276,770	-	19,231	58,043	123,033	237,714	540,590	550,309	483,412	688,904	4,575,534									
Total receipts	13,103,719	11,438,767	542,588	205,771	276,351	599,230	1,021,642	2,009,664	1,825,156	1,615,490	2,131,554	1,211,321									
Business receipts	12,935,960 5,781	11,286,088	531,234	197,365	273,196	587,681	1,011,517	1,982,982	1,799,224	1,597,947	2,105,301	1,199,641									
Nonqualifying dividends Interest	326 15,453	301 13,869	- 438	63	237	(*) 182	(*) 382	(*) 2,019	(*) (*) 2,409	(*) (*) 1,990	(*) (*) 2,499	(*) (*)									
RentsRoyalties	24,026 1,509	18,891 749	618	124	102	753	1,278	2,004	6,043	2,551	4,678	3,650 740									
Farm net profit	470 2,529	201	(*)	-		(*)	(*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) -									
Other receipts.	117,665	2,164	291 9,987	8,200	154 2,662	97 10,475	230 7,972	22,075	260 13,472	246 12,468	383 16,572	50 6,925									
Total deductions	12,480,896	10,908,456	526,611	170,687	252,209	543,610	955,147	1,915,344	1,737,132	1,557,508	2,069,472	1,180,736									
Cost of sales and operations Salaries and wages	10,704,656 581,539	9,389,584 510,679	446,092 22,551	115,942 9,012	198,822 12,365	423,395 36,254	791,541 53,127	1,625,952	1,506,722 85,109	1,375,017 67,614	1,824,286	1,081,815 30,192									
Rent	127,639 90,391	108,865	6,820 4,715	6,384 7,084	8,523 4,463	16,112 7,476	16,299 12,109	17,817	13,313	10,199	10,032	3,366 3,923									
Interest Taxes	51,423 135,252	44,797 113,095	2,095 3,890	415	510	1,711	3,552	8,745	6,180	5,371	8,878	7,340									
Bad debts	21,914 41,205	20,042	1,715	1,593 259 755	2,736 101	5,422	10,736	25,525 5,135	21,639 2,851	17,205 3,787	15,726 3,411	8,623 578									
Depreciation	98,920 258	81,128	4,441	1,212	909 2,712 (*)	2,319 5,167	3,204 9,258	6,183 16,403	5,244 13,060	4,095 9,952	5,206 11,453	4,103 7,470									
Depletion	790	629	(*)	_	-	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)									
Retirement plans; etc	5,877 8,033	5,685 7,464	66 151	31 20	135	91 277	135 609	396 895	673 1,322	529 1,173	1,578	2,185 1,197									
etcFarm net loss.	779 (*)	742	-	-	(*)	(*)	-	(*)	(*)	(*)	(*)	(*)									
Net loss, noncapital assets Other deductions	520 611,683	152 512,042	6 32,082	27,980	20,905	20 45,035	52,623	32 95,953	73,086	48 55,189	79,270	- 29,919									
Net profit (less loss)	622,823	530,311	15,977	35,084	24,142	55,620	66,495	94,320	88,024	57.982	62,082	30,585									
Net profit	680,297 57,474	570,746 40,435	23,470 7,493	42,117 7,033	26,875 2,733	59,873	69,309	100,791	90,070	60,439	66,730	31,072									
Footnote at end of table.			,,,,,,,	.,055	2,133	4,253	2,814	6,471	2,046	2,457	4,648	487									

Table 3.3—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued

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

WHOLESALE AND RETAIL TRADE—Continued   (1)   (2)   (3)   (4)   (5)   (6)   (7)   (8)   (9)   (10)	(11) (12)								7ero			Industrial division item
WHOLESALE AND RETAIL TRADE—Continued Retail Trade   Number of partnerships	(11) (12)	\$1,000,000								Total	partnerships	
Number of partnerships			-	<del></del>	(7)	(6)	(5)	(4)	(3)	(2)	(1)	WHOLESALE AND RETAIL TRADE—Continued
Number of partners. 359,170 219,639 21,151 49,200 21,277 34,373 33,492 26,654 7,847 2,700 1										05.449	163.001	
Total receipts	2,551 (*)	884 2,996										Number of partners
Business receipts.	497,504 (*)	598,531	892,738	1,539,691	1,024,240	573,053	313,115	100,579	-	5,724,703	5,724,703	
Income from other partnerships, etc.   12,992   12,279   (*)   Nonqualifying dividends.   1,660   1,460   1,460   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,960   1,	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1,290,516			1 ' '	1 ' ' :		,	,		1 ' '	
Rents	(*) (*)		(*)	(*)	(*)	(*)	(*)	-	(* )	12,279 1,466	12,922 1,680	Income from other partnerships, etc. Nonqualifying dividends
Royalties.   1,596   1,136   341   -   20   (*)   2   55   376   (*)   (*)   Net gain, noncapital assets.   10,919   7,063   3,813   67   350   376   651   818   431   316   341   316   341   3170   3174   3,777   5,355   11,311   26,372   20,742   16,77   31,160   341   3,777   3,350   376   651   318   431   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310   310	3,132 (*)	5,251 6,443			1,839	1	į .					Rents
Net gain, noncapital assets. 10,919 7,063 3,813 67 350 376 651 818 431 26,372 20,742 16,701 15,002 7,819 3,174 3,777 5,355 11,311 26,372 20,742 16,701 15,002 7,819 3,174 3,777 5,355 11,311 26,372 20,742 16,701 15,002 7,819 3,174 3,777 5,355 11,311 26,372 20,742 16,701 15,002 7,819 3,101 15,002 7,819 3,101 15,002 7,819 3,101 15,002 7,819 11,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 1,311 26,372 20,742 11,311 26,372 20,742 11,311 26,372 20,742 11,311 26,372 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,742 20,7		318	376	55	2					1,136 136	1,596 143	Farm net profit
Cost of sales and operations. 16,889,997 12,147,074 569,464 593,309 1,051,101 1,328,435 2,052,430 2,949,076 1,550,256 Salaries and wages. 1,956,033 1,522,230 66,525 71,058 121,915 176,702 273,121 354,333 184,009 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,7 80,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,100 110,	164 (*)	375 16,233	431	818		376						
Salaries and wages 1,956,033 1,522,230 66,525 71,038 121,915 176,702 273,121 334,333 184,009 977, Payments to partners 363,327 276,829 8,192 23,029 38,445 51,761 56,179 54,747 24,493 111,6 Rent 467,183 350,624 20,599 35,554 51,892 54,531 64,242 64,434 25,193 15, Interest 134,251 105,698 4,209 2,373 4,732 8,932 17,042 29,845 17,490 9, Taxes 462,486 309,555 16,719 17,604 29,044 42,492 59,966 70,773 34,424 17,5 Repairs 117,507 80,889 3,681 4,575 9,213 9,378 15,586 17,804 9,390 5,3 Repairs 277,116 195,566 8,892 10,479 16,929 26,735 35,979 46,156 22,802 12,6 Amortization 2,493 1,944 7 109 410 286 395 466 60 1 Repletion 462 224 (*) (*) (*) (*) (*) (*) Retirement plans, etc 6,067 5,537 90 250 78 567 442 863 682 7 Replose benefit programs 14,727 13,160 472 250 950 1,421 1,665 2,667 2,236 1,3 Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) (*) Ret loss from other partnerships, etc 3,124 2,886 (*) (*) (*) (*) (*) (*) (*) (*) (*)		1,226,717	2,003,179	3,861,786	2,795,512	1,854,227	1,447,811	834,458				
Rent.	134,755 (*)	957,310 110,414			273,121	176,702	121,915	71,058	66,525	1,522,230	1,956,033	Salaries and wages
Taxes	7,749 (*) 15,279 (*)	11,076 15,972	25,193	64,434	64,242	54,531	51,892	35,554	20,599	350,624	467,183	Rent
Repairs	16,580 (*)	9,976 17,945	34,424	70,773	59,966	42,492	29,044	17,604	16,719	309,555	462,486	Taxes
Amortization	4,849 (*)	4,675 5,369	9,390	17,804	15,586	9,378	9,213	4,575	3,681	80,889	117,507	Repairs
Retirement plans, etc. 6,067 5,537 90 250 78 567 442 863 682 7	3 (*)	12,633 176	60	466		286	410	109	7	1,944	2,493	Amortization
Net loss from other partnerships, etc	(*) 886 (*)	796	682	863		567	78	250	90	5,537	6,067	Retirement plans, etc
Net loss, concapital assets. (*) (*) (*) (*) (*) (*) (*) (*) (*) (*)	2,054 (*)	1,367					950		4/2	,	İ	Net loss from other partnerships, etc
	(*) (*) 7	15	(*)	-	-	- 1	12	-		(*) 1,249	2,826	Net loss, noncapital assets
Not profit (loss loss)	91,572 (*)	78,951	126,170	260,808	214,477	150,984	120,573	74,513	60,952	1,195,833		
Net profit	46,871 (*) 51,392 (*)	63,799 68,475		ł '	1 1				60,148	1,237,410	1,774,927	Net profit
	4,521 (*)	4,676				18,738	15,603	21,043	15,691	121,702	179,856	Net loss
FINANCE, INSURANCE, AND REAL ESTATE												
2,328,249 1,870,897 76,142 192,073 142,546. 143,987 185,571 278,255 181,807 164,7	20,212 3,18 274,126 231,60	20,080 164,781									2,328,249	Number of partners
	40,983,460 56,354,05	14,085,091	10,109,187	8,483,065	3,138,784	1,372,569	508,625	121,188	-	135,156,025	i	
Business receipts 10 and 342 lan con the land of the land	5,569,937 5,803,94	2,184,251	1 ' ' 1						· ' ·		' '	
Income from other partnerships, etc. 135,604 112,675 950 1,613 1,717 1,670 16,814 12,764 7,198 7,6	5,190,777 5,049,77 26,232 36,10	2,017,204 7,608	7,198	12,764	16,814	1,670	1,717	1,613	950	112,675	135,604	Income from other partnerships, etc.
Interest	3,274 3,33 191,334 460,0°	922 87,245	81,909	74,655	22,611	13,578	6,973	12,252	17,101	967,737	1,179,515	
Royalties	36,196 51,10 8,633 1,33	13,038 3,166		1,829			1,462		4,440	46,545	62,992	Royalties
Net gain, noncapital assets 161,785 149,270 22,299 8,022 4,456 2,783 7,672 20,227 22,391 17,31	(*) 25,081 19,03 88,398 183,24	(*) 17,300 37,752		20,227			4,456		22,299	149,270	161,785	Net gain, noncapital assets
Total deductions	6,693,998 6,312,56	2,402,809	·			· ·					22,642,161	Total deductions
Cost of sales and operations 2,738,657 2,372,017 116,983 61,657 70,793 109,908 103,640 234,019 228,915 217,1- Salaries and wages 1,385,287 1,280,607 21,066 12,987 12,971 19,207 48,993 82,160 77,074	589,892 639,06 297,203 611,04	217,147 103,902	228,915	234,019							1,385,287	Salaries and wages
Payments to partners	70,087 136,35 162,796 207,40	28,946 40,058	20,503	33,722	16,018	13,145	11,001 6,437	12,306 30,596	6,156 4,710	348,262 603,797	629,992	Rent
Taxes	2,003,038 1,582,33 715,960 544,75	643,292 285,998	414,188					•	. 1	2,166,760	2,341,707	Taxes
Bad debts	13,585 9,91 165,661 89,35	3,142 74,164	2,482	6,735	2,445	2,407	333	260 3,473	5,354	511,235	574,682	Repairs
Amortization	1,278,459 719,17 2,192 3,89	424,525 1,297	288,868					8,874 376		12,309	12,656	Amortization
Employee benefit programs 16,603 18,395 131 7 2 44 224 910 395 55	3,597 2,51 1,726 14,40	1,234 555	395	910	224	44	2	7	131	18,3%	18,803	Retirement plans, etc
Net loss from other partnerships, etc	2,891 8,20	1,053	Ì						- 1		·	Net loss from other partnerships, etc
Farm net loss	72,241 72,04	62,743 (*) 1,701	-		(*)	-		-	(*)	(*)	(*) 31,303	Farm net loss
Other deductions	2 701 3 27	513,029									5,147,921	
Net profit	2,791 1,52 1,311,502 1,670,56			1		l						
Net loss		-218,558 321,536			· ' 1			· ·				Net profit (less loss)

Table 3.3-INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS-Continued

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

			-	Pa	rtnerships	with balanc	ce sheets,	by size of to	otal assets		<del></del>	
Industrial division, item	All active partnerships	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
SERVICES	· (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of partnerships	172,864 549,609	112,938 399,089	9,517 26,707	42,580 139,930	21,357 57,248	14,045 37,893	10,430 35,697	7,707 32,193	3,324 19,312	2,140 16,518	1,614 22,895	224 10,696
Total assets	12,385,127	12,385,127	-	153,656	340,737	503,019	735,932	1,210,492	1,181,954	1,468,254	2,977,424	3,813,659
Total receipts	21,448,386	18,038,903	463,822	1,967,979	2,050,989	2,016,172	1,887,489	2,354,779	1,458,011	1,276,492	2,213,724	2,349,446
Business receipts Income from other partnerships, etc. Nonqualifying dividends Interest	20,990,765 28,425 623 39,076	17,633,248 23,964 202 33,212	449,926 - - 719	1,942,985 1,969 (*) 297	2,030,807 1,009 - 1,278	1,978,363 129 (*) 1,810	4,401 (*)	2,285,990 3,816 (*) 4,281	1,422,969 1,194 (*) 5,241	1,238,094 1,437 (*) 4,419	2,141,176 1,905 (*) 7,869	2,291,257 8,104 (*) 4,548
RentsRoyalties	112,673 18,772	96,185 15,321	2,095	983 940	1,826 793	4,344 1,552	4,758 96	14,004 10,135	13,641 579	12,210 451	27,353 762	14,971 13
Farm net profit Net gain, noncapital assets Other receipts	24,343 233,709	20,420 216,351	4,779 6,303	2,463 18,324	40 15,236	890 29,077	1,519 22,274	3,298 33,237	- 466 13,917	1,321 18,559	2,327 32,310	3,317 27,114
Total deductions	14,985,654	12,831,737	339,701	1,157,317	1,280,047	1,259,982	1,224,291	1,607,117	1,062,896	959,909	1,846,316	2,094,161
Cost of sales and operations Salaries and wages Payments to partners Rent Interest	2,453,020 4,728,146 792,903 1,019,755 446,671	.1,947,694 4,205,612 651,263 873,649 416,953	53,836 83,791 12,206 23,530 8,829	170,147 313,821 119,868 97,668 4,120	222,288 373,404 93,954 105,091 7,901	238,809 359,780 96,034 89,362 11,400		292,107 497,301 69,302 119,243 33,890	162,799 343,668 35,124 74,561 41,103	121,437 313,012 27,240 62,735 47,212	301,382 594,923 29,430 108,721 124,192	135,494 956,887 104,092 101,976 118,863
Taxes. Bad debts. Repairs. Depreciation. Amortization.	556,506 28,004 169,277 885,638 37,652	475,765 25,489 142,033 793,364 36,508	14,124 479 3,317 22,037 5,284	33,417 594 7,319 23,858 15	36,530 1,367 8,532 37,887 160	38,495 1,924 12,433 48,307 374	45,955 1,311 13,085 45,122 245	68,353 7,406 24,999 84,261 850	45,076 3,067 13,244 82,095 225	43,652 1,531 14,903 85,948 8,633	81,951 5,445 23,424 166,347 13,927	68,212 2,365 20,777 197,502 6,795
Depletion	1,924 49,187 60,251	936 44,617 55,908	(*) 261 388	2,349 3,305	2,905 2,989	(*) 2,385 4,145		(*) 3,813 6,849	(*) 3,245 4,680	(*) 3,469 4,989	(*) 8,714 9,271	14,760 14,304
etc. Farm net loss. Net loss, noncapital assets. Other deductions.	29,704 (*) 6,297 3,720,698	25,650 (*) 4,870 3,131,405	120 410 111,045	174 - 449 380,213	52 - 2,921 384,066	3,153 - 2 353,145	1,614 - 104 316,496	2,250 - 277 395,747	10,416 (*) 91 243,481	1,233 - 329 223,579	5,036 (*) 287 373,101	1,602 - - 350,532
Net profit (less loss)	6,462,732	5,207,166	124,121	810,662	770,942	756,190	663,198	747,662	395,115	316,583	367,408	. 255,285
Net profit	7,109,521 646,789	5,795,576 588,410	146,007 21,886	842,536 31,874	826,188 55,246	779,724 23,534	685,872 22,674	778,688 31,026	440,450 45,335	377,073 60,490	532,434 165,026	386,604 131,319

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

usiness

Returns/1972

**Partnerships** 

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

Selected industry, size of business receipts	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss	
			I	l	, , , , , , , ,		Min:	ing	L	L	L			I	
				Total						0il a	and gas extract	tion			
Total	13,562	1,494,662	1,416,074	458,052	153,673	160,760	-385,716	11,537	1,011,887	949,750	253,584	78,779	77,226	-371,4	
Inder \$1,000 ¹	4,830 1,568	11,074 3,219	981 2,394	99 220	10,154 514	11,618 340	-439,691 -2,586	4,280 1,506	10,507 3,133	972 2,308	99 220	9,730 514	11,419 340	-428,I	
2,500 under \$5,000	682 1,099 1,612	2,534 10,362 31,056	2,480 7,640 28,382	141 1,781 5,517	439 2,448 4,880	69 526 4,390	-275 -20,128 -25,354	682 974 1,240	2,534 8,512 23,899	2,480 6,914 21,327	141 1,781 4,182	439 2,007 2,126	69 526 2,944	-2,5 -2 -20,6 -23,9	
25,000 under \$50,000	857 1,092	33,248 88,211	31,312 77,824	8,371 25,938	5,366 33,463	1,354 9,733	-11,213 -34,467	794 764	29,297 60,693	28,767 52,789	6,804 11,234	4,700 4,816	92 5,081	-11,4 -9,5	
100,000 under \$200,000 200,000 under \$500,000 500,000 under \$1,000,000	877 516 210	130,034 165,566 152,265	116,792 160,913 146,438	47,213 36,008 52,073	8,767 14,792 14,569	13,408 24,275 17,925	-20,101 14,231 9,972	736 326 110	109,197 107,634 82,002	97,342 104,281 77,427	42,125 21,307 26,712	6,020 7,248 4,970	10,478 11,601 4,945	-22, 12, 9,	
1,000,000 under \$5,000,000 5,000,000 or more	194 25	407,930 459,163	392,439 448,479	155,983 124,708	31,052 27,229	44,940 32,182	17,125 126,771	111 14	223,244 351,235	212,474 342,669	72,117 66,862	14,229 21,980	14,403 15,328	7, 117,	
	<u> </u>			MiningContin	ued						Construction	1			
		I		Other mining							Total				
Total	2,025	482,775	- 466,324	204,468	74,894	83,534	-14,280	60,945	9,571,983	9,455,043	6,705,359	178,724	1,642,955	907,8	
Inder \$1,000 ¹	1,109	9,660	7,876	(*)	3,619	1,645	-12,192	2,683 1,252 1,988	10,578 2,301 7,224	659 2,095 7,205	387 1,085 1,380	1,112 427 269	1,139 274 633	-27,:  2,:	
55,000 under \$10,000	}							5,098 11,378	38,312 198,591	37,576 195,921	9,776 61,069	2,914 9,054	4,321 20,168	7, 58,	
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	532	52,306	47,030	21,359	32,060	8,844	-22,766	12,259 10,164 8,719	442,595 718,783 1,228,312	436,254 710,812 1,217,902	157,236 354,972 741,197	16,560 18,247 34,683	63,852 119,346 229,868	122,0 144,1 143,1	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	190 100	57,932 70,263	56,632 69,011	14,701 25,361	7,544 9,599	12,674 12,980	1,339 . 873	4,924 1,398	1,493,038 966,593	1,464,786 954,166	985,603 720,951	31,425 15,285	303,303 180,536	149,6 69,4	
31,000,000 under \$5,000,000 35,000,000 or more	83 11	184,686 107,928	179,965 105,810	83,866 57,846	16,823 5,249	30, <i>5</i> 37 16,854	9,325 9,141	908 174	1,841,576 2,624,080	1,818,756 2,608,911	1,457,160 2,214,543	23,103 25,645	317,674 401,841	122,: 116,4	
ľ		· · · · · · · · · · · · · · · · · · ·					Construction	Continued			· · · · · · · · · · · · · · · · · · ·				
			Ger	meral contracto	ors			Special trade contractors							
					T				1		Total				
Total	22,570	6,216,469	6,129,875	4,795,774	98,662	863,402	393,386	37,869	3,332,786	3,302,881	1,895,391	77,899	777,477	512,3	
Inder \$1,000 ¹	1,950	10,234	697	371	954	1,264	-26,960	992	908 1,737	525 1,532	348 753	233 352	53 96	-7 -4	
2,500 under \$5,000	745 1,436	2,657 10,917	2,653 10,506	426 2,979	76 706	244 2,185	1,164 1,253	1,243 3,538	4,567 26,364	4,552 26,039	954 6,493	193 1,631	389 2,116	7,0	
310,000 under \$25,000 325,000 under \$50,000	3,924 3,051	70,828 112,561	69,114 107,509	22,641 40,583	3,365 3,807	7,291 18,149	18,169 31,459	7,392 8,958	126,965 320,387	126,010 319,120	38,184 111,888	5,153 12,096	12,712 44,965	40,1 88,6	
50,000 under \$100,000 100,000 under \$200,000	3,907 3,536	281,809 509,861	277,603 503,907	156,820 330,311	6,791 17,945	32,248 81,107	47,525 29,427	6,257 5,116	436,974 709,604	433,209 705,532	198,152 403,351	11,456	87,098 148,350	97,2 113,3	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	2,292 881	718,349 617,787	701,374 608,299	519,553 478,956	14,460 9,013	103,606 76,848	56,145 39,363	2,632 515	774,689 347,688	763,412 344,783	466,050 241,573	16,965 6,232	199,697 103,186	93,4	
1,000,000 under \$5,000,000 5,000,000 or more	687 161	1,404,753 2,476,713	1,386,014 2,462,199	1,124,616 2,118,518	17,235 24,310	191,609 348,851	88,578 107,263	220 13	435,536 147,367	431,455 146,712	331,620 96,025	5,807 1,335	125,825 52,990	33,6 9,1	
							ial trade contr								
			Plumbing, hea	ting, and air	conditioning			-		Painting, pap	er hanging, an	d decorating			
Total	5,446	643,082	638,360	454,748	9,605	123,803	61,864	4,731	235,213	234,228	110,728	4,752	67,174	50,9	
nder \$1,000 ¹	1,179	15,381	15,014	7,645	319	470	3,163	869	4,987	4,981	828	241	474	1,6	
10,000 under \$25,000	, I	,	,					1,676	27,456	27,188	7,685	894	3,143	12,	
25,000 under \$50,000	1,313 1,156	45,877 83,848	45,519 82,073	23,211 56,147	1,423 1,712	2,889 12,087	10,568 6,883	1,056	39,798 73,706	39,712 73,425	12,795	1,215 1,381	6,529 20,210	9,′ 19,9	
100,000 under \$200,000	1,117 534 95	158,448 158,725 65,327	158,322 157,847 64,839	111,410 115,056 50,184	1,864 2,046 644	30,540 32,782 16,168	14,740 15,434 5,767	163 26	44,559 17,869	44,515 17,773	20,912	664	17,466 8,219	3,1 2,1	
1,000,000 under \$5,000,000 5,000,000 or more	52	115,476	114,746	91,095	1,597	28,867	5,309	11	26,838	26,634	17,837	180	11,133	1,	

Selected industry, size of business receipts	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)
		I	I	1	1	1	Construction	nContinued	l		1	L		I
						Spec	ial trade con	tractorsCont	inued		.,,		······································	
		1	Masonry,	stonework, and	plastering									
Total	6,142	514,096	510,872	295,694	7,492	154,318	99,827	21,550	1,940,395	1,919,421	1,034,221	56,050	432,182	299,71
Under \$1,000¹. \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000.	684	3,143	2,845	804	165	323	230	806 620 869 2,422	512 1,210 3,187 17,732	488 1,007 3,173 17,709	348 497 590 4,501	233 326 174 1,264	53 22 211 1,521	-76: -8: 86: 3,89:
\$10,000 under \$25,000	1,179 1,558 1,435	20,786 56,473 94,445	20,785 56,187 94,375	7,129 16,521 39,145	1,522 1,386	2,235 11,784 24,755	7,872 20,599 22,276	3,854 5,031 2,922	66,147 178,239 210,751	65,468 177,702 208,938	16,705 59,361 82,950	3,713 7,936 7,237	6,914 23,763	17,744 47,73
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	692 489 82	102,646 143,713 53,659	102,469 142,353 53,305	64,977 95,671 40,904	1,892 1,374 501	29,115 51,119 20,053	· 23,404 18,541 4,105	3,121 1,446 312	422,734 427,692 210,833	419,139 418,697 208,866	209,113 234,411 137,575	12,430 12,881 4,910	38,670 80,071 98,330 58,746	51,67 71,68 55,61 17,99
\$1,000,000 under \$5,000,000 \$5,000,000 or more		39,231	38,553	30,543	419	14,934	2,800	138 9	285,230 116,128	282,323 115,911	213,699 74,471	3,851 1,095	83,920 39,961	25,78 7,57
-							Manufac	turing						
<u> </u>				Total		······································				Lumber and wood	d products, exc	cept furniture		
Total	30,176 3,243	5,766,973 4,158	5,689,332 564	3,881,241 673	201,343 749	1,032,133 1,172	400,443 <b>-</b> 19,182	4,899	951,680	935,910	592,001	36,590	146,807	99,025
\$1,000 under \$2,500 \$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	995 1,801 1,678 5,152	1,832 7,236 12,889 87,860	1,665 6,678 12,184 86,970	643 2,673 5,934 39,279	395 451 884 3,650	26 548 1,241 10,617	-605 237 . 195 9,055	1,493	15,950	15,741	4,525	1,190	1,265	4,988
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	5,416 3,700 3,593 2,775 962	204,239 264,825 526,590 862,617 684,493	203,000 260,222 521,219 851,860 676,463	89,742 134,096 298,011 544,710 456,069	8,140 9,800 15,755 22,342 18,704	29,813 49,244 111,654 198,428 150,560	32,947 17,774 71,304 84,711 57,737	1,117 686 832 480 163	42,255 50,905 126,849 157,025	41,582 48,026 126,045 154,613	13,897 20,965 63,124 91,931	3,339 3,941 7,266 7,189	4,831 11,635 27,535 26,869	7,536 9,477 15,049 17,493
\$1,000,000 under \$5,000,000 \$5,000,000 or more	733 128	1,475,270 1,634,964	1,457,857 1,610,650	1,064,816	28,199 92,274	285,998 192,832	100,366 45,904	108 20	112,924 206,450 239,322	111,579 202,298 236,026	69,774 150,455 177,330	3,760 5,044 4,861	21,217 29,696 23,759	9,114 15,420 19,948
			Printing, publ	ishing, and al	lied industrie	5				Machiner	y, except elec	trical		
Total	6,052	531,787	524,331	236,023	11,327	126,288	49,377	2,503	266,291	264,169	159,506	7,441	F7 001	
Under \$1,000 ¹	811 995	2,564 4,535	124 4,514	142	39	681	-1,291	1					57,991	22,490
\$5,000 under \$10,000	1,365	23,954	23,543	1,497 9,328	462 905	3,067	187 3,157	1,116	9,520	9,490	1,909	541	629	2,012
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000	1,243 818 688	47,076 57,919 151,384	47,069 56,985 150,622	20,409 23,336	1,133 1,567	9,133 8,533	5,389 -2,449	812	43,195	42,965	18,679	2,417	8,124	-6,254
\$200,000 under \$500,000	79	56,521	55,332	68,212 · 27,965	3,354 1,295	37,641 16,929	12,156 4,938	541	131,898	131,104	82,551	3,010	32,457	18,868
\$1,000,000 under \$5,000,000 \$5,000,000 or more	45 8	92,564 95,270	91,380 94,762	43,191 · 41,943	2,140 432	24,362 25,639	8,655 18,635	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)
	· · · · · · · · · · · · · · · · · · ·	n	Manuf	acturingCont	inued				Transportatio	n, communicati	on, electric,	gas, and sanita	ry services	
			Other ma	nufacturing in	dustries			77.151			Total			
Total	16,722	4,017,215	3,964,922	2,893,711	145,985	701,047	229,551	18,710	1,649,901	1,612,086	518,472	137,085	252,265	169,112
Under \$1,000¹	2,806 869 932 2,482	2,460 3,889 7,807 43,296	1,295 3,335 7,118 42,901	963 1,785 4,645 24,408	766 139 624 1,463	498 224 1,024 5,913	-17,833 182 -1,275 -427	1,273 869 870 2,049 4,144	1,856 2,499 3,311 16,887 77,495	394 1,295 3,297 15,052 73,034	476 36 682 2,777 11,055	1,003 835 766 1,905	340 92 244 2,111	-3,808 283 -1,015 1,098
\$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	2,560 1,880 2,073 1,808	94,628 133,086 298,361 561,506	94,169 132,426 294,109 553,799	48,754 77,798 181,240 380,985	2,301 3,242 6,076 12,105	12,915 23,886 61,627 134,143	15,046 21,976 36,486 59,070	3,278 3,368 1,374 1,024	118,543 241,777 201,998 293,400	114,452 233,048 197,219 290,776	8,929 39,938 31,792 90,204	9,425 18,182 22,381 18,408 24,879	5,475 13,343 32,315 42,112 53,026	12,675 13,853 39,529 35,903 17,268
\$1,000,000 under \$5,000,000 \$5,000,000 or more	666 547 99	477,232 1,105,378 1,289,572	472,339 1,094,311 1,269,120	333,008 821,804 1,018,321	12,746 19,736 86,787	102,224 216,181 142,412	40,578 70,399 5,349	269 182 10	186,350 336,273 169,512	183,886 330,672 168,961	74,774 158,570 99,239	12,791 18,073 8,437	35,340 59,138 8,729	17,200 14,993 31,572 6,761

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

Selected industry, size of business receipts	Number of partner: ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)
					Transportat	ion, communica	tion, electric	, gas, and san	itary services	Continued				
							Transpo	rtation						
				Total					<del></del>	Truck	ing and wareho	ousing T		1
Total	15,458	1,382,000	1,350,055	488,109	102,089	197,629	143,829	11,533	991,514	968,122	274,373	74,005	159,929	115,531
Under \$1,000 ¹ \$1,000 under \$2,500	2,014	5,567	2,966	1,054	2,055	420	-3,124	999	2,157	1,276	104	1,356	279	-2,399
\$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	1,614 3,637	13,579 68,935	11,771 65,243	2,515 9,457	1,741 8,702	2,059 5,090	148 10,828	1,117 2,745	10,077 50,159	8,273 49,968	2,374 5,626	1,121 6,566	1,161 3,194	810 8,584
\$25,000 under \$50,000	3,020	108,982	104,895	7,806	14,522	11,491	19,601	2,585 2,374	92,629 170,394	88,865 165,130	6,418 26,214	11,766 16,064	7,108 22,246	17,124 27,562
\$50,000 under \$100,000 \$100,000 under \$200,000	2,853 1,087	205,513 162,175	199,826 157,433	37,292 31,792	19,639 15,450	26,111 31,362	29,359 25,719	760	113,445	109,591	19,674	9,890	25,000	23,788 17,094
\$200,000 under \$500,000	828 238	241,730 164,287	239,789 162,381	79,613 68,631	14,376 11,196	37,272 29,010	18,584 12,253	676 170	196,058 116,154	194,121 115,017	43,105 39,977	13,672 6,281	34,335 24,960	9,963
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	159	291,299	286,261	150,710	13,956	48,652	26,921	103	186,036	181,833	89,534	6,893,	36,576	11,233
\$5,000,000 or more	8	119,933	119,490	99,239	452	6,162	3,540	4	54,405	54,048	41,347	396	5,070	1,772
				portationCor er transportat					Commi	nication, ele	etric, gas, an	d sanitary ser	vices	
Total	3,925	390,486	381,933	213,736	28,084	37,700	28,298	3,252	267,901	262,031	30,363	34,996	54,636	25,283
Under \$1,000 ¹ \$1,000 under \$2,500	1,015	3,410	1,690	950	699	141	-725	998	2,099	2,020	140	549	256	-1,416
\$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	) 3200	22,278	18,773	3,972	2,756	2,794	1,582	942	11,868	11,072	1,860	887	437	2,797
\$25,000 under \$50,000 \$50,000 under \$100,000	ا دا	100,202	98,568	24,584	11,891	14,610	6,205	1,060	85,648	82,565	3,769	9,360	18,806	14,606
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	152 68	45,672 48,133	45,668 47,364	36,508 28,654	704 4,915	2,937 4,050	1,490 2,290	227	73,733	72,492	16,734	12,098	22,084	1,424
\$1,000,000 under \$5,000,000 \$5,000,000 or more	56 4	105,263 65,528	104,428 65,442	61,176 57,892	7,063 56	12,076 1,092	15,688 1,768	25	94,553	93,882	7,860	12,102	13,053	7,872
							Wholesale and	retail trade						
				Total			r		Т		Wholesale trad	ie		Ι
Total	196,486	37,105,180	36,656,453	27,617,119	376,552	2,802,528	2,221,340	34,499	13,103,719	12,935,960	10,704,656	98,920	647,374	622,823
Under \$1,000 ¹	6,552	26,966	2,142	2,081	1,560	710	9,881	1,893 1,438	13,128 2,606	575 2,480	840 1,960	1,046 144	526 59	2,842 -872
\$1,000 under \$2,500 \$2,500 under \$5,000	6,096 6,411	11,114 26,250	10,776 24,281	8,690 15,680	878 1,771	515 1,077	-5,582 -3,692	1,236	5,142	4,417	2,106	335	205 790	-1,389 12
\$5,000 under \$10,000	10,888	82,211 458,040	78,388 448,189	44,649 273,013	3,557 12,458	4,730 32,088	-537 18,282	1,928 4,390	15,114 83,134	14,329 77,593	7,395 40,215	973 2,158	4,369	10,506
\$10,000 under \$25,000 \$25,000 under \$50,000	25,430 27,293	1,013,566	998,458	607,454	22,400	74,837	85,557	3,849	141,851	139,967	75,048	3,193	9,611	16,170
\$50,000 under \$100,000	37,309 35,470	2,733,977 5,076,974	2,686,140 5,019,090	1,704,318 3,390,922	49,996 69,751	223,752 398,577	242,263 467,037	4,668 4,715	353,554 704,134	339,919 682,397	209,470 439,806	7,339 9,831	22,069 51,547	39,284 79,820
\$100,000 under \$200,000 \$200,000 under \$500,000	28,479	8,734,315	8,639,024	6,139,833	90,999	811,592 433,032	653,258 307,177	5,546 2,460	1,799,109 1,721,805	1,773,929 1,701,009	1,324,878 1,355,326	20,502 14,926	121,722 106,898	137,075
\$500,000 under \$1,000,000	7,738	5,296,760 8,159,555	5,233,330 8,073,577	3,996,230 6,619,127	47,425 53,752	553,211	327,341	2,086	4,128,625	4,091,515	3,470,738	24,451	209,415	164,733
\$1,000,000 under \$5,000,000 \$5,000,000 or more	412	5,485,452	5,443,058	4,815,122	22,005	268,407	120,355	290	4,135,517	4,107,830	3,776,874	14,022	120,163	76,916
				Total			Retail	trade		Building mat	erials and gan	rden supplies		
		Г		T			T	·····		1	T	1		
Total	161,201	23,946,750	23,666,041	16,889,997	277,116	2,150,768 184	1,595,071 7,039	9,094	1,879,992	1,845,750	1,360,619	22,414	153,191	132,722
Under \$1,000 ¹ \$1,000 under \$2,500	4,659 4,658	13,838	1,567 8,296	1,241 6,730	514 734	456	-4,710	1,064	4,331	3,726	2,018	244	(*)	-33
\$2,500 under \$5,000 \$5,000 under \$10,000	4,926	20,050	18,857 63,546	12,991 37,254	1,420 2,584	872 3,940	-2,512 -1,062	1)						
\$10,000 under \$25,000	20,978	373,803	369,493	232,366	10,284	27,719	7,618	1,080	18,469	17,954	10,090		1,632	1
\$25,000 under \$50,000	23,382	869,746 2,372,280	856,684 2,338,078	530,827 1,489,019	19,207	65,189 201,376	69,246 202,263	885 1,744	31,557 130,976	31,315 125,211	19,832 86,547	2,783	8,174	8,47
\$50,000 under \$100,000 \$100,000 under \$200,000	32,517 30,569	4,346,673	4,310,526	2,946,848	59,803	344,654	387,036	1,552 1,894	213,875 585,011	211,655 575,963	151,255 405,882		13,763 56,973	
\$200,000 under \$500,000 \$500,000 under \$1,000,000	22,896	6,924,746 3,573,533	6,854,670 3,530,904	4,808,597 2,640,270	70,225 32,469	688,556 325,984	515,031 209,358	633	422,170	415,721	325,783		30,641	
\$1,000,000 under \$5,000,000	2,320	4,027,054	3,978,192	3,145,606	29,283	343,594	162,325	235	408,950	401,244	309,651	3,761 457	34,487 5,556	
\$5,000,000 or more		1,349,935	1,335,228	1,038,248	7,983	148,244	43,439	7	64,653	62,961	49,561	457	7,336	4,20

			[ All	figures are es	timates based o	on samplesmo	ney amounts ar	re in	thousands	of dollars]					
Selected industry, size of business receipts	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	1 -	Aumber of artner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payrol1	Net profit (less loss)
						Who	lesale and ret	tail ·	tradeCont	inued	· · · · · · · · · · · · · · · · · · ·	_1		***************************************	l.,
		·	·			777	Retail tra	de	Continued	11 - 24 - 17 · · · · · · · · · · · · · · · · · ·					
			Gener	al merchandise	stores							Food stores			******
		1				·	r		7.00			Total			
Total	4,562	920,061	905,481	613,105	9,082	101,223	62,524		22,769	5,305,375	5,273,839	4,241,574	46,502	349,353	227,970
\$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	932	11,734	11,469	6,647	339	300	1,661	<b> </b>  }	813	3,677	3,609	2,644	288	108	-918
\$25,000 under \$50,000 \$50,000 under \$100,000	807 761	31,871 53,039	31,838 50,224	19,486 38,271	759. 527	1,168 2,902	4,351 5,495		1,429 2,606 5,635	25,854 100,286 409,398	25,778 98,518 405,910	17,535 71,793 303,884	1,960	1,790 6,567	468 4,718
\$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	845 911 198	116,475 263,114 137,563	114,955 260,666 134,838	84,986 186,253 96,522	1,375 2,263 1,573	7,712 19,274 13,602	9,296 17,943		5,899 4,247	876,966 1,325,357	874,616 1,317,687	702,767 1,049,938	6,248 8,262 11,073	20,503 43,385 89,450	25,266 56,430 68,487
\$1,000,000 under \$5,000,000 \$5,000,000 or more	101	176,589	173,093	123,168	1,507	19,462	8,432 10,105		1,441 668	975,045 1,133,565	969,600 1,125,240	784,907 921,652	7,704	67,479 85,400	36,879 31,449
42,000,000 OX MOTORINI	· · · · · ·	129,676	128,398	57,772	739	36,803	5,241		31	455,227	452,881	386,454	2,510	34,671	5,191
			-	Grocery stores			Food stores-	Con	ntinued					·····	
Mato 3		T									Ot	ther food store	s		
Total Under \$1,000 ¹	16,505	4,414,937	4,387,000	3,602,533	33,963	265,794	172,528		6,264	890,438	886,839	639,041	12,539	83,559	55,442
\$1,000 under \$2,500	1,180	17,712	17,648	14,628	198	320	- 159	<b>{</b> }	503	2,087	(*)	(*)	(*)	(*)	<del>-</del> 944
\$10,000 under \$25,000 \$25,000 under \$50,000	1,691	68,396	מת הוח			ĺ		f,	559	9,732	9,718	4,235	387	1,471	335
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	3,623 4,691 3,428 1,262	269,319 689,608 1,081,074 854,271	67,748 266,252 687,650 1,074,151 849,249	53,556 212,037 570,251 877,473 694,998	924 3,677 5,725 8,015 6,184	2,527 7,986 28,810 62,792 54,184	3,053 14,424 38,352 52,341		915 2,012 1,208 819	31,890 140,079 187,358 244,283	30,770 139,658 186,966 243,536	18,237 91,847 132,516 172,465	1,036 2,571 2,537 3,058	4,040 12,517 14,575 26,658	1,665 10,842 18,078 16,146
\$1,000,000 under \$5,000,000 \$5,000,000 or more	602 28	1,028,417	1,020,494	837,157	6,968	76,661	31,247 28,675		179 66	120,774 105,148	120,351 104,746	89,909 84,495	1,520	13,295 8,739	5,632 2,774
45,000,000 or more		406,140	403,808	342,433	2,272	32,514	4,277	<u></u>	3	49,087	49,073	44,021	238	2,157	914
				Total		Automo	otive dealers	and a	service sta	tions					
mat o 1	-0.513							_			Moto	r vehicle deals	ers		
Total Under \$1,000 ¹ \$1,000 under \$2,500	32,541 (*) 684	6,513,384 (*) 1,282	6,461,587 (*) 1,277	5,153,960 (*) 1,587	43,226 (*) 175	420,672 (*)	325,939 (*) -1,263	1	7,383	2,934,244	2,906,317	2,470,442	12,531	178,494	104,486
\$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	868 1,428 3,055	3,525 10,838 54,244	3,468 10,829 53,758	2,565 7,540 39,302	421 146 563	101 299 2,502	-252 -227 2,483	}	1,178	5,063	4,976	3,388	259	84	-1,147
\$25,000 under \$50,000 \$50,000 under \$100,000	3,228 6,423	115,231	113,768	87,131	1,463	3,858	7,868		746 684	13,555 24,828	13,493 24,620	10,649	77   188	227 583	239 1,465
\$100,000 under \$200,000 \$200,000 under \$500,000	8,221 5,935	471,245 1,147,527	469,994 1,142,635	340,920 865,428	4,708 10,960	.24,431 57,045	34,809 85,465		1,247 745	93,450 98,634	93,159 98,339	63,676 72,459	717	4,069 3,723	9,642 14,001
\$500,000 under \$1,000,000	1,300	1,766,456 901,346	1,751,882 893,244	1,354,973 733,396	10,750 4,983	129,212 59,039	103,780 37,322		1,239 782	406,426 556,737	402,368 551,698	337,292 474,967	1,604 2,121	22,963 28,184	17,370 19,169
\$1,000,000 under \$5,000,000 \$5,000,000 or more	838 65	1,494,017 547,468	1,479,442 541,150	1,263,668 457,352	6,794 2,206	95,401 48,755	44,223 12,353		706 56	1,275,053 460,498	1,263,110 454,554	1,097,065 391,412	5,094 1,585	76,546 \ 42,115	34,335 9,412
			Gasoli	ine service sta	tions							automotive deal		42,115	7,412
Total	19,037	2,753,175	2,735,251	2,081,494	. 22 580	174 747	172 400		6 101	dos 045	200 000				
Under \$1,000 ¹ \$1,000 under \$2,500	-	-	-	-	22,580	174,747	172,690	)	6,121	825,965	820,019	602,024	8,115	67,431	48,763
\$2,500 under \$5,000	1,118	6,253	6,210	4,209	328	332	189	}	1,180	4,534	4,528	4,193	212	(*)	-1,406
\$10,000 under \$25,000 \$25,000 under \$50,000	1,746 1,862	31,382 67,364	31,013 66,826	24,162 50,801	258	1,452	1,518		563	9,307	9,252	4,491	228	823	726
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	4,060 6,060 3,771 339	298,547 854,473 1,080,029 220,636	297,841 850,851 1,070,819 218,954	218,926 654,919 811,553 168,579	1,058 3,120 7,541 6,825 1,769	2,448 13,974 40,183 83,305 17,709	5,214 25,703 57,159 65,809		682 1,116 1,416 925	23,039 79,248 194,420 280,001	22,322 78,994 193,445 278,695	16,796 58,318 138,050 206,128	217 871 2,533 2,321	827 6,388 13,139 22,944	1,189 -536 14,305 20,601
\$1,000,000 under \$5,000,000 \$5,000,000 or more	74 7	123,107 71,384	121,543 71,194	92,151 56,194	1,148	10,624	10,448 5,478 1,172	}	179 60	123,973	122,592	89,850 84,198	1,093	13,146	7,705 6,179
Footnotes at end of table.					L			,						10,171	0,179

-				[All:	figures are es	timates based	on samplesmc	oney amounts are	e in thousands	of dollars]					
	Selected industry, size of business receipts	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payrol1	Net profit (less loss
-															

Selected industry, size of business receipts	Number of partner~ ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payrol1	Net profit (less loss)
•						Whol	esale and retai	il tradeCont:	Inned					
							Retail trade	Continued						
			Apparel	and accessory	stores		<del> </del>			Furniture a	nd home furnish	nings stores		T
Total	11,248	1,253,521	1,233,278	782,844	10,762	119,572	128,635	10,966	1,553,851	1,523,332	988,305	15,830	152,065	149,048
Under \$1,000 ¹ \$1,000 under \$2,500	992	2,779	2,771	1,863	70	(*)	-500	1,056	4,033	2,451	1,976	109	254	208
\$2,500 under \$5,000 \$5,000 under \$10,000	992	7,016	6,558	3,840	121	406	-385	621	4,277	4,249	2,302	46	249	646
\$10,000 under \$25,000 \$25,000 under \$50,000	1,613 1,600	29,957 59,744	29,662 58,975	21,944 41,172	388 923	1,537 2,943	-1,158 982	1,703 1,736	28,802 63,179	28,772 62,573	19,480   38,437	509 840	2,552 4,712	-849 4,391
\$50,000 under \$100,000 \$100,000 under \$200,000	2,114 2,282	155,292 326,679	154,031 321,549	99,043 197,957	1,300 2,613	10,290 24,944	17,700 38,565	1,388 2,209	101,357 317,575	99,140 312,877	61,832 194,162	1,418 3,826	7,149 23,326	11,800 48,440
\$200,000 under \$500,000 \$500,000 under \$1,000,000	1,358 232	399,955 155,853	392,127 152,954	247,761 95,401	3,260 1,241	43,274 20,490	48,588 15,510	1,777 353	562,063 243,448	552,072 237,597	361,215 159,676	5,072 2,078	57,393 27,717	49,202 20,133
\$1,000,000 under \$5,000,000	65	116,246	114,651	73,863	846	15,610	9,333	123	229,117	223,601	149,225	1,932	28,713	15,077
\$5,000,000 or more	)		·	Eating places							Drinking places	1	<del> </del>	<u> </u>
				sating praces							71 111111111111111111111111111111111111	<u> </u>		
Total	22,167	2,178,818	2,140,956	1,014,396	56,422	457,575	165,385	10,836	665,995	647,743	310,681	22,442	92,602	63,748
Under \$1,000 ¹ \$1,000 under \$2,500 \$2,500 under \$5,000	1,179	3,367	2,980	1,923	212	356	-1,031	(*)	(*)	(*)	(*)	(*)	-	(*)
\$5,000 under \$10,000 \$10,000 under \$25,000	949 4,396	9,066 78,439	6,954 78,086	3,335 42,236	805 3,188	2,020 9,788	-1,007 1,997	683 2,358	5,199 43,568	4,916 42,513	2,842 23,035	178 1,638	378 3,174	-165 2,326
\$25,000 under \$50,000	4,487	165,871	163,251	81,636	4,921	24,028	14,022	3,262	129,073	125,942	64,040	3,749	12,800	12,998
\$50,000 under \$100,000 \$100,000 under \$200,000	5,167 3,267	379,205 447,895	370,345 444,233	186,732 208,277	10,752 12,058	62,591 95,699	27,818 34,328	2,998 1,137	218,272 157,055	213,925 150,742	104,034 65,486	7,316 6,610	26,542 26,493	19,274 18,788
\$200,000 under \$500,000 \$500,000 under \$1,000,000	2,251 390	673,909 256,173	668,462 248,558	309,427 110,203	14,279 5,332	155,310 62,018	54,690 24,325	302 31	87,175 21,051	84,144 20,977	37,637 10,887	2,505 377	18,669 3,952	8,696 1,772
\$1,000,000 under \$5,000,000 \$5,000,000 or more	81	164,893	158,087	70,627	4,875	45,765	10,243	3	4,516 -	4,498	2,682	43	594 -	155
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>'</u>			Liquor stores		- 10 - 10 - 10 - 10 - 10 - 10 - 10 - 10				01	ther retail tra	ıde		
Total	4,612	838,233	833,845	664,795	7,490	40,399	46,932	32,406	2,837,520	2,800,230	1,759,718	42,946	264,116	292,168
Under \$1,0001	-	- 1	-	-	-	, <u>-</u>	-	3,041 2,609	11,744 4,760	1,182 4,560	958 3,363	317 356	30 250	7,968 -2,398
\$1,000 under \$2,500 \$2,500 under \$5,000	(~) -	- - -	- (*)	- (4)	-	_	( ₄ )	1,818 3,165	6,789 22,277	6,644 22,229	4,234 12,782	654 940	308 486	-1,490 18
\$5,000 under \$10,000 \$10,000 under \$25,000	(*) (*)	(*) (*)	(*)	(*)	(*)	(*) (*)	(*)	4,474	77,021	75,695	47,205	2,658	4,170	-323
\$25,000 under \$50,000	1,234	64,850	63,695	49,220	949	5,891	4,306	4,046 5,778	145,227 416,353	143,885 412,222	86,248 239,588	3,566 6,995	6,297 33,780	16,444 49,401
\$100,000 under \$200,000 \$200,000 under \$500,000	1,324 1,283	183,744 391,430	183,608 389,247	141,390 311,591	2,166 3,282	9,333 15,690	6,959 24,819	3,833 2,938	558,882 870,276	553,656 862,420	335,140 543,920	9,044	42,954 103,311	71,192 88,207
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	168 44	112,490 76,275	112,120 75,732	91,876 63,518	636 361	5,355 3,782	6,752 4,268	530 167	348,394 280,486	345,295 277,652	231,619 194,561	4,242 3,096	35,691 28,377	31,656 20,464
\$5,000,000 or more	-							7	95,311	94,790	60,100	263	8,462	11,029
				<del></del>		Fin	ance, insurance	e, and real es	tate					
!				Total							Finance Total			
mad a 3	205 050	21, 602, 063	19,277,362	2,738,657	3,357,977	1,442,466	-949,200	92,854	3,564,845	1,973,919	205,621	49,880	576,694	356,103
Total Under \$1,000 ¹	375,752 86,268	21,692,961 17,784	9,863	494	26,608	10,193	-1,234,504	52,623	7,855	757	170	5,995	629	-595,665
\$1,000 under \$2,500 \$2,500 under \$5,000	36,525 42,030	62,806 153,663	43,674 119,705	605 1,193	24,269 38,870	623 2,168	-111,412 -114,792	10,473 7,725	17,503 27,783	1,743 1,783	331 2	1,631 1,508	225 648	-26,011 -31,783
\$5,000 under \$10,000 \$10,000 under \$25,000	48,740 60,433	351,232 962,546	286,693 838,634	7,684 24,901	80,612 193,138	7,592 14,939	-65,707 36,724	6,892 6,176	49,863 95,464	5,769 12,658	2,676 1,491	2,908 3,611	509 2,586	-5,536 22,442
\$25,000 under \$50,000 \$50,000 under \$100,000	39,021 26,188	1,384,868 1,872,244	1,201,527 1,689,665	49,373 115,330	262,637 370,078	40,389 65,960	122,555 70,701	4,186 1,811	143,275 126,365	28,478 24,969	1,526 4,014	4,240 1,382	3,218 2,227	59,554 63,912
\$100,000 under \$200,000 \$200,000 under \$500,000	18,003 12,374	2,554,690 3,782,762	2,312,301 3,474,177	226,923 341,712	519,357 770,983	104,792 223,552	10,760 -159,576	1,494 809	216,568 249,552	54,781 85,090	25,801 2,304	3,547 8,220	8,519 13,936	65,299 77,067
\$500,000 under \$1,000,000	3,713 2,218	2,546,471 4,143,275	2,355,415 3,762,412	303,776 936,938	475,457 486,105	175,050 294,497	-126,487 933	277 297	191,843 612,170	96,019 402,362	8,488 66,330	1,716 6,322	14,486 96,376	95,864 179,713
\$1,000,000 under \$5,000,000 \$5,000,000 or more	2,218	3,860,620	3,762,412	729,728	109,863	502,711	621,605	91	1,826,604	1,259,510	92,488	8,800	433,335	451,247
Footnotes at end of table.	I		-											

Business

Returns/

/1972

Partn

Selected industry, size of business receipts	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)
		Fir	ance, insuranc	e, and real es	tateContinu	ed					Services			
			Real	estateContin	ued									
			Ot	her real estat	e						Total			
Total	14,516	2,891,328	2,666,224	1,898,272	39,310	103,629	106,986	172,864	21,448,386	20,990,765	2,453,020	885,638	5,232,642	6,462,732
Under \$1,0001	3,772	138	76		272	1,611	-110,368	12,170 8,289	127,882 16,111	3,307 13,360	1,187 3,435	17,060 8,010	21,423 2,433	-33,176 -20,680
\$1,000 under \$2,500 \$2,500 under \$5,000	(*) 541	(*) 1,808	(*) 546	(*) 136	80	(*) 116	(*) -6,278	10,911	45,358 130,039	39,907 120,666	6,258 20,725	9,708 13,324	. 5,488	-14,585 3,843
\$5,000 under \$10,000 \$10,000 under \$25,000	967 1,661	7,102 28,783	6,534 25,293	2,234 12,106	89 181	14 964	1,357 6,341	16,323 30,219	530,965	506,653	90,660	43,504	63,648	100,177
\$25,000 under \$50,000 \$50,000 under \$100,000	2,112 1,539	73,694 112,938	64,698 96,237	20,881 49,527	1,660 3,709	4,599 6,748	26,204 19,400	24,239 26,700	892,440 1,953,300	880,214 1,912,152	158,435 329,702	52,101 108,860	128,316 329,297	224,088 555,817
\$100,000 under \$200,000 \$200,000 under \$500,000	1,659	241,293 375,997	222,226 344,764	144,267 219,753	2,681 8,689	9,727 19,341	38,078 43,706	22,583 15,695	3,272,965 4,756,779	3,239,503 4,698,084	387,652 491,234	124,520 146,953	604,908 998,796	1,216,215
\$500,000 under \$1,000,000	433	305,874	287,435	213,124	3,005	7,489 28,102	14,985 32,510	3,647 1,865	2,516,365 3,610,274	2,474,731 3,555,046	248,232 426,515	89,532 146,455	639,878	821,631 1,030,174
\$1,000,000 under \$5,000,000 \$5,000,000 or more	498 62	1,016,974 726,591	944,868 673,441	727,569 508,656	13,694 5,250	24,915	42,946	223	3,595,908	3,547,142	288,985	125,611	1,407,262	780,553
							Services-	-Continued						
						I	otels and othe	r lodging place	es					
				Total						Motels, motor	hotels, and t	ourist courts		····-
Total	13,324	1,528,532	1,449,640	261,029	197,464	324,054	-76,960	5,879	756,739	722,775	105,510	91,636	152,413	6,308
Under \$1,000 ¹ \$1,000 under \$2,500	1,161 626	8,093 1,141	285 1,134	28	3,566 627	1,019 40	-43,838 -552	934	4,039	1,311	35	1,229	408	-27,319
\$2,500 under \$5,000 \$5,000 under \$10,000	970 1,884	3,433 13,341	3,376 13,271	86 1,460	1,630 3,777	49 609	-4,851 -4,984	716	5,340	5,289	755	1,088	199	-257
\$10,000 under \$25,000	2,093 2,098	37,905	36,931 76,558	5,060 9,501	7,449 11,501	2,372 9,484	4,385 6,353	939 743	17,012 25,909	16,683 25,178	1,069 2,306	3,180 3,459	866 2,629	-105 3,562
\$25,000 under \$50,000 \$50,000 under \$100,000	1,767	81,185 136,936	130,835	10,943	27,367	15,860 26,185	-5,348 9,675	924 769	70,447 112,204	67,126 107,608	6,034 4,208	11,299 16,846	10,301 15,728	2,265 12,319
\$100,000 under \$200,000 \$200,000 under \$500,000	1,300 926	186,228 303,209	179,772 287,742	8,003 60,974 37,039	33,303 34,854 19,913	57,620 52,967	1,939	566 164	177,770	169,890 113,306	15,899 21,872	21,208 11,640	37,172 28,406	10,754 4,210
\$500,000 under \$1,000,000 \$1,000,000 under \$5,000,000	277 205	209,421 398,121	196,002 381,907	87,140	43,707	105,577	-23,917	} 124	224,247	216,384	53,332	21,687	56,704	879
\$5,000,000 or more	17	149,519	141,827	40,795	9,770	52,272	-6,232	.)		Р	ersonal servic	es		
			Hotels and oth	er lodging pla				<u> </u>			Total			
						· · · · · · · · · · · · · · · · · · ·					00/ /07	50.601	266.058	303.863
Total	7,445	771,793	726,865	155,519	105,828	171,641	-83,288	26,798	1,098,947	1,082,898	274,431 462	52,621 147	266,058 185	191,862 -592
Under \$1,000 ¹ , \$1,000 under \$2,500	1,108	6,134 2,494	1,031 2,453	14 65	3,341 1,253	663	-19,874 -2,048	999	3,750 8,833	1,775 8,562	419 1,045	224 746	964 775	433 1,796
\$2,500 under \$5,000	1,168 1,154	8,001 20,893	7,982 20,248	705 3,991	2,689 4,269	410 1,506	-4,727 -4,280	3,846 8,268	29,660 137,786	29,024 133,635	3,473 19,036	1,421 8,548	2,186 20,499	9,955 30,213
\$25,000 under \$50,000	1,355	55,276	51,380	7,195	8,042	6,855	2,791	5,172	183,903	182,774 206,341	27,663 46,089	10,039 11,278	46,381 52,206	31,471 39,533
\$50,000 under \$100,000 \$100,000 under \$200,000	843 531	66,489 74,024	63,709 72,164	4,909 3,795	16,068 16,457	5,559 10,457	-7,613 -2,644	2,996 1,312 733	208,271 195,509 224,706	193,427	55,873 80,133	7,462 8,505	44,686 64,941	38,638 30,808
\$200,000 under \$500,000 \$500,000 under \$1,000,000	360 113	125,439 89,650	117,852 82,696	45,075 15,167	13,646 8,273	20,448 24,561	-8,815 -5,050	85	58,168	222,324 57,774	21,514	2,593	17,092	6,344
\$1,000,000 under \$5,000,000 \$5,000,000 or more	83 15	184,654 138,739	176,232 131,118	38,765 35,838	22,971 8,819	51,453 49,692	-24,453 -6,575	21	47,294	46,679	18,724	1,658	16,143	3,263
,.,		L	· · · · · · · · · · · · · · · · · · ·	l		d	Personal serv	icesContinued	d					
		L	aundries, dry	cleaning, and	garment servi	es					Beauty shops			
Total	10,052	414,574	407,762	113,462	29,123	114,061	45,439	7,109	178,735	175,810	25,433	4,183	58,619	35,507
Under \$1,0001	624	1,230	786	195	134	. 122	163	1,117	5,122	3,112	697	196		808
\$1,000 under \$2,500	808	3,340	3,146	362 1,414	576 911	231 974	-66 3,628		6,138	6,133	534	136	1,151	2,034
\$5,000 under \$10,000 \$10,000 under \$25,000	1,550 3,104	12,466 53,483	11,842 51,539	6,484	5,700	5,798	7,173	2,482	39,258	38,756	6,536	1,006	8,932	7,510
\$25,000 under \$50,000 \$50,000 under \$100,000	2,052 1,196	72,864 81,298	72,151 79,801	15,286 17,290	7,400 6,758	13,733 21,558	7,088 10,954	1,940	69,099	68,741	4,717	1,549	23,507	13,688
\$100,000 under \$200,000 \$200,000 under \$500,000	(*) 220	(*) 65,277	(*) 64,420	(*) 32,633	(*) 2,709	(*)	(*) 6,263	764	59,118	59,068	12,949	1,296	24,675	11,467
\$500,000 under \$1,000,000	41	29,078	28,912	11,427	. 1,625	11,050	933	1.1	),,116			1,2,0		
\$1,000,000 under \$5,000,000 \$5,000,000 or more	11	29,806	29,566	10,905	1,294	11,852	1,082	<u> </u>	-		-		-	-

			[hii	TRutes ate est	mares based c					······································				
Selected industry, size of business receipts	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payrol1	Net profit (less loss)
							Services-	-Continued						
			Persons	l servicesCo	ntinued					Rı	siness service			
			Othe	r personal ser	vices									
Total	5,578	410,760	405,265	132,793	17,153	63,011	82,617	23,325 ( 3,936	1,425,254 13,301	1,366,648 801	336,237 371	313,451 6,753	210,036 1,437	97,416 -14,628
Under \$1,000 1 \$1,000 under \$2,500	1,072	1,761	1,686	664	182	296	-359	1,556 1,821	2,918 6,729	2,697 6,544	189 1,488	1,539 4,137	75 3,328	-1,692 -8,856
\$2,500 under \$5,000	683 932	4,833 16,305	4,829 15,378	1,418 5,010	210 986	211 3,600	1,136 1,372	3,161 3,969	28,398 72,299	23,325 64,229	3,406 8,087	3,787 12,274	2,014 7,196	-1,659 13,801
\$25,000 under \$50,000	558 994 860 427	19,023 71,902 128,832 124,515	18,993 71,480 126,884 122,998	6,044 20,181 37,881 45,025	640 3,049 5,442 5,366	2,050 8,978 18,107 21,175	3,801 17,134 30,271 21,962	3,568 2,345 1,892 760	130,973 168,070 261,495 216,014	129,962 160,927 254,261 212,473	14,557 31,211 69,103 49,420	16,958 32,594 31,522 37,493	17,575 21,679 50,919 38,987	24,201 31,547 40,802 17,949
\$500,000 under \$1,000,000	43	28,285	28,058	10,059	968 310	5,628 2,966	5,326 1,974	201 99	145,709 209,719	138,850 206,206	37,998 75,026	34,097 54,424	28,327 29,880	6,657 13,913
\$1,000,000 under \$5,000,000 \$5,000,000 or more	9 -	15,304	14,959	6,511	-		1,7/4	17	169,629	166,373	45,381	77,873	8,619	-24,619
						A	itomobile repa	ir and services	3					
				Total						Autor	mobile repair	shops		
											Total			
Total	19,431	1,048,223	1,031,942	484,580	51,682	153,041	155,310	13,863	757,091	751,166	397,225	14,384	111,471	133,154
Under \$1,000 ¹	765 1,055	2,205 1,520	249 1,514	88 512	245 1,021	673 19	-724 -1,198	1,426	3,070	2,814	1,050	146	19	-66
\$2,500 under \$5,000 \$5,000 under \$10,000	1,380 1,632	5,949 15,059	5,227 12,936	678 4,664	1,064	221 1,129	-961 2,608	1,242 2,737	9,995 48,858	9,912 48,834	4,635 21,398	155 1,842	754 2,167	1,868 11,000
\$10,000 under \$25,000 \$25,000 under \$50,000	3,859 4,217	66,388 155,302	66,070 154,473	24,128 61,848	4,395 4,855	3,350 13,086	14,491 33,842	3,350	122,904	122,465	52,227	2,661	9,674	31,685
\$50,000 under \$100,000 \$100,000 under \$200,000	4,374 1,364	305,281 193,493	302,417 191,850	132,868 105,537	11,367 5,964	41,573 33,491	61,924 29,225	3,476 1,185	242,892 170,425	240,913 168,848	120,245 97,523	4,427 2,695	32,624 30,929	46,832 27,280
\$200,000 under \$500,000 \$500,000 under \$1,000,000	690 78	213,001 53,198	209,016 52,288	108,160 30,352	15,071 3,618	45,230 8,920	11,110 3,146	398 44	116,974 28,803	115,754 28,561	70,295 20,142	1,885 302	28,055 5,225	11,392 2,487
\$1,000,000 under \$5,000,000 \$5,000,000 or more	} 17	36,827	35,902	15,745	3,275	5,349	1,847	5	13,170	13,065	9,710	271	2,024	676
						; Aut	omobile repair	shopsContin	aled					
			General a	utomobile repa	ir shops					Other	automobile re	pair		
Total	7,547	382,505	379,471	204,188	7,140	47,013	75,471	6,316	374,586	371,695	193,037	7,244	64,458	57,683
Under \$1,000 ¹ \$1,000 under \$2,500 \$2,500 under \$5,000	1,116	2,162	2,007	985	136	19	-350	868	5,337	5,155	1,957	113	(*)	1,078
\$5,000 under \$10,000 \$10,000 under \$25,000	684	5,566 26,184	5,564 26,175	2,743 12,459	52 727	532 1,326	1,074 6,183	1,302	22,674	22,659	8,939	1,115	841	4,817
\$25,000 under \$50,000	1,799	63,981	63,763	25,867 60,335	1,267 2,182	2,342 16,002	20,960 22,897	1,551 1,800	58,923 122,751	58,702 122,351	26,360 59,910	1,394 2,245	7,332 16,622	10,725 23,935
\$50,000 under \$100,000 \$100,000 under \$200,000	1,676 620 195	120,141 87,663 56,324	118,562 87,545 55,526	51,183 35,345	1,480 1,149	13,924 10,420	17,015 6,361	(*)	(*) 60,650	(*) 60,228	(*) 34,950	(*)	(*) 17,635	(*) 5,031
\$200,000 under \$500,000 \$500,000 under \$1,000,000		20,484		15,271	147	2,448	1,331	23	14,306	14,180	9,823	216	3,245	1,302
\$1,000,000 under \$5,000,000 \$5,000,000 or more	1(	20,404	20,329	15,271	147	2,440		1 4	7,183	7,117	4,758	210	1,556	530
			Automobile re	pair and servi	cesContinued					Miscell	aneous repair	services		
			Automobile	parking and ot	her services	r	т				- · · · · · · · · · · · · · · · · · · ·			
Total	5,568	291,132	280,776	87,355	37,298	41,570	22,156	11,401	440,861 (*)	439,063 (*)	208,373	8,068 (*)	74,310	85,037 (*)
Under \$1,000 ¹ \$1,000 under \$2,500 \$2,500 under \$5,000	040	2,555 4,049	744 3,432	23 205	1,192 992	(*) 221	-1,413 -1,404	930	1,465 3,612	1,346 3,479	1,640 1,295	213 193	216 236	-1,486 -124
\$2,500 under \$5,000 \$5,000 under \$10,000 \$10,000 under \$25,000	1 512	22,594	20,260	2,759	3,205	1,558	4,231	1,430 2,858	10,860 51,249	10,564 51,155	4,896 18,384	776 950	670 4,305	543 11,444
\$25,000 under \$50,000 \$50,000 under \$100,000		32,398 62,389	32,008 61,504	9,621 12,623	2,194 6,940	3,412 8,949	2,157 15,092	1,862 1,993	68,993 138,469	68,950 137,907	26,328 63,672	1,465 2,033	7,543 24,217	16,766 27,239
\$100,000 under \$200,000 \$200,000 under \$500,000	471	119,095	116,264	45,879	16,455	19,737	1,663	634	86,187 54,437	86,172 54,138	44,390 31,669	1,154 886	18,421 11,178 5,187	19,835 9,827 2,055
\$500,000 under \$1,000,000	34	24,395	23,727 22,837	10,210	3,316 3,004	3,695 3,325	659 1,171	24	16,658	16,530 8,680	10,132 5,894	192 94	5,187 2,337	2,055 840
\$1,000,000 under \$5,000,000 \$5,000,000 or more	12	23,657	22,037	- 0,035	-	-	-	-	-	-	-,5,7	] -		-

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

\$\frac{3}{2}\$,000 under \$\frac{1}{2}\$,500\$\$ \text{2}\$,200  \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$ \text{2}\$\qu				[All 11	gures are esti	mates based on	BENDIESMORE	y amounts are	In Glodbands o	1 40114115,					
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Table								Services0	ontinued						
Telsis 15,000	·		Amusement	and recreati	on services. i	ncluding motio	n pictures				Medical	and health ser	vices		
			**				-					Total			
	Total	13,039	1,046,123	984,631	209,856	90,786	199,075	12,647	18,876	4,446,904	4,396,136	272,770	58,451	1,082,777	1,777,811
1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,000   1,00	Under \$1,000¹	1,664							1			- (	1	-	
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150,000 univer \$116,000.  11,200 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,000 115,0	\$10,000 under \$25,000.	2,702		41,451	8,362	5,911	4,660	2,483	1,246	25,363	23,240	· '	· ·		2,446
\$100,000 unter \$5,000.00. \$665 \$122,000 \$7,000 \$1,000 \$7,000 \$1,000 \$7,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,000 \$1,0	\$25,000 under \$50,000 \$50,000 under \$100,000	1,214 1,520		110,953	18,045	11,501	35,091	-19,678	2,301	167,656	165,347	13,190	2,676	24,967	74,499
	\$100,000 under \$200,000	844		121,490 162,934	31,422	9,732	34,002	16,420	5,066	1,504,479	1,497,920	69,711	18,686	281,484	789,392
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Total	\$1,000,000 under \$5,000,000 \$5,000,000 or more				36,061 56,719						555,258				
Total							Medic	al and health	servicesCont:	inued	<del></del>		·····		
Third 2   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100   100						<del></del>									
13,000 under \$2,500		,			38,472	1	•		8,547	1,523,835	1,504,390	234,298	37,896	475,065	327,598
\$ 5,000 under \$40,000	\$1,000 under \$2,500	527	12,740		-		•		11 6	7,397	4,080	696	406	1,343	719
250,000 under \$100,000.  2, 25	\$5,000 under \$10,000		10,896	10,835	(*)	(*)	•			17,871	15,748	3,016			
\$\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}{2}\frac{2}	\$25,000 under \$50,000												1,468 1,699	7,160 17,233	
	\$100,000 under \$200,000	2,825	411,476	408,046	10,418	3,444	60,965	247,079	2,325	338,572	336,030	36,234	7,319	72,304	
14   4.25,006   18,500   2,656   295   164,998   77,029   19   138,774   136,754   36,953   2,699   64,206   3,329	\$500,000 under \$1,000,000	596	401,217	400,030	6,411	2,767	73,896	210,108	289	200,014	196,851	19,896	8,390	78,852	22,426
Total	\$1,000,000 under \$5,000,000 \$5,000,000 or more					2,907 295									
Under \$1,000   1,119				]	egal services						Engineering	and architectur	ral services		
11,100 under \$2,500   1,119	Total	26,075	5,931,831	5,830,285	94,659	63,314	1,233,960	3,083,175	6,288	1,391,545	1,369,475	274,878	12,753	450,641	264,647
\$2,500 under \$5,000	Under \$1,0001	815	56,658	27	-	624	9,983	27,525	557	9,313	135	71	112	1,074	1,803
\$10,000 under \$25,000	\$2,500 under \$5,000	1,119	4,224	4,054	80	146	573	292	701	3,583	3,304	666	77	(*)	-735
\$30,000 under \$10,000\$ 6,534 9,99,381 488,293 9,296 6,018 6,956 263,682 879 62,041 61,701 3,026 404 12,266 22,311 3,000,000 under \$200,000 4,351 1,315,859 1,308,466 17,015 13,371 231,478 704,661 693 221,1,400 209,524 39,620 2,342 61,294 34,818 850,000 under \$50,000 1,218 830,560 825,858 12,009 7,993 179,132 437,624 314 213,968 212,071 43,999 1,667 69,000 41,223 41,000,000 under \$50,000 80 746 1,417,832 1,409,779 16,341 15,228 363,316 720,680 183 350,791 346,171 103,330 2,333 127,806 49,466 35,000,000 or more  **Recounting, auditing, and bookkeeping services**  **Total**   **Total**  **Total**   **Total**  **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Total**   **Tota	\$5,000 under \$10,000	2,250	43,153	42,082	198	1,184	9,575	13,019	915	15,587	15,583	1,488	259	1,430	6,356
\$100,000 under \$200,000	\$25,000 under \$50,000				1,526										
\$500,000 under \$1,000,000 .	\$100,000 under \$200,000	6,543	945,018	939,827	10,541	10,080	146,420	520,808	1,090	161,521	160,986	14,674	2,802	38,547	48,924
Recounting and bookkeeping services   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Recounting   Reco				825,858	12,049				314		212,071	43,399		69,200	
Total															
Total							Accountin	g, auditing, a	nd bookkeeping	services			•		
Under \$1,000 \( \begin{array}{c c c c c c c c c c c c c c c c c c c													ountants	<del></del>	<del></del>
\$1,000 under \$5,000		1			1	1	)	1	7,273	2,728,353	2,695,838	16,711	29,120	1,116,270	798,779
\$2,500 under \$5,000	\$1,000 under \$2,500	1	4		I .	L		!	1)			İ			
\$25,000 under \$50,000   620   23,289   22,874   371   3,974   11,772   (*) (*) (*) (*) (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)   (*)	\$2,500 under \$5,000	682	5,214	5,138	242	216	1,609	643	( 1,146	15,792	7,827	-	366	3,561	3,355
\$50,000 under \$100,000		1		i .	181	Į.	l .		1,	(*)	(*)		(*)	(*)	(*ì
\$200,000 under \$500,000	\$50,000 under \$100,000	1,681	130,320	128,699		2,484	27,869	55,228	1,433	112,873	112,292		1,974	22,698	52,137
\$1,000,000 under \$5,000,000 118 204,149 203,504 6,263 1,706 82,889 57,914 115 200,097 199,467 6,263 1,685 81,546 56,931	\$200,000 under \$500,000	1,725	524,054	516,826	3,004	5,846	168,614	175,043	1,611	488,925	481,780	3,004	5,559	154,220	168,386
01,000,000 dilider \$9,000,000		1	)	j		1			ł	1			'	•	
						14,177	732,871								

						On Bampiesmc	nej anodnob ar	- III Modela	is or dorrard					
Selected industry, size of business receipts	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payrol1	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)
					,		Services	Continued			<del></del>			
		Account	ing, auditing,	and bookkeepi	ng servicesC	Continued							• • • • • • • • • • • • • • • • • • • •	
		Other	accounting, a	uditing, and b	ookkeeping ser	vices				(	Other services			
Total	2,823	230,197	222,382	811	3,431	99,160	46,907	4,21	1 131,616	121,827	18,685	4,497	23,260	26,121
Under \$1,000 ¹ \$1,000 under \$2,500 \$2,500 under \$5,000	1,384	10,125	5,765	258	378	2,504	3,114	<b>}</b>	·	2,954	1,041	604	345	-206
\$5,000 under \$10,000 \$10,000 under \$25,000	682	10,384	10,380	181	390	791	5,726	1,00		4,234 16,188	344 2,670	155 893	218 2,895	867 3,885
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000	735	80,115	78,660	(*)	1,224	28,527	16,318	93	75,228	72,602	5,574	2,359	14,101	19,506
\$500,000 under \$1,000,000	18	12,134	12,058	253	96	4,408	3,587	1	10,820	10,722	2,717	220	3,681	195
\$1,000,000 under \$5,000,000 \$5,000,000 or more	}	117,439	115,519	-	1,343	62,930	18,162		15,222	15,127	6,339	266	2,020	1,874
			Nature of	business not a	llocable				•					
Total	9,091	311,583	303,375	150,580	9,157	33,814	42,979							
Under \$1,000 ¹ . \$1,000 under \$2,500. \$2,500 under \$5,000. \$5,000 under \$10,000. \$10,000 under \$25,000.	2,610 (*) 930 1,190 1,489	4,360 (*) 3,181 8,765 27,791	406 (*) 3,176 8,731 27,618	56 (*) 722 2,188 9,574	1,384 (*) 299 599 1,007	256 (*) 207 234 2,295	-13,414 - 538 -269 9,067							
\$25,000 under \$50,000 \$50,000 under \$100,000 \$100,000 under \$200,000 \$200,000 under \$500,000 \$500,000 under \$1,000,000	947 607 506 196 38	35,385 46,614 65,360 55,151 26,710	34,041 45,564 64,829 54,709 26,459	10,775 17,293 44,306 29,019 15,558	2,384 1,164 1,011 439 458	3,336 5,693 5,395 6,305 3,407	8,754 10,162 9,324 12,363 3,737							
\$1,000,000 under \$5,000,000 \$5,000,000 or more	20	37,296 -	36,873	20,809	301	6,646 -	2,717 -							

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

Includes partnerships without business receipts.

NOTE: Detail will not add to total because of the deletion of the following industries: "Contractors not allocable," "Wholesale and retail trade not allocable," and "Barber shops."

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

	Numbe	r of	Business	Payroll	Depreciation	Net profit	Numbe	r of	Business	Pavroll	Depreciation	Net profit (less loss)
Selected industry	Partnerships	Partners	receipts	rayioii	,	(less loss)	Partnerships	Partners	receipts			(1693 1098)
			United Stat	es, total					13	States, total		
All industries	992,403	4,066,639	104,438,638	13,276,599	5,896,291	9,662,609	624,868	2,626,757	68,967,625	9,304,425	4,073,148	5,696,004
Agriculture, forestry, and fishing	116,253	317,087	9,003,624	688,700	599,549	773,515	59,550	169,413	4,423,359	411,198 333,889	301,794 275,000	195,527 153,302
Farms.  Field crop. Livestock. Other.	104,193 35,202 56,292 12,699	287,944 98,323 145,563 44,058	8,211,811 1,803,364 5,527,902 880,545	574,228 199,406 209,287 165,535	553,821 170,726 309,729 73,366	663,482 365,328 273,476 24,678	52,225 15,957 27,254 9,014	151,299 43,164 74,795 33,340	3,941,762 757,541 2,537,141 647,080	91,152 114,509 128,228	70,516 148,617 55,867 26,794	133,814 28,906 -9,418 42,225
Agricultural services, forestry, and fishing	12,060	29,143	791,813	114,472	45,728	110,033	7,325	18,114	481,597	77,309		!
Mining	13,665	137,928	1,410,767	159,963	156,330	-385,062	7,664	88,193	899,908	96,448	76,312	-228,530
Construction	60,966	137,211	9,461,691	1,642,019	178,954	909,388	36,355	82,824	5,792,694	1,026,378	104,894 56,812	535,424 223,610
General contractors	22,532 37,929	51,644 84,055	6,132,068 3,307,019	864,649 775,281	98,236 78,562	391,655 515,569	13,633 22,464	31,360 50,812	3,704,403 2,082,746	526,410 498,765	46,624	312,318
Manufacturing	30,075	79,491	5,671,161	1,026,398	201,365	400,015	19,372	50,575	3,760,596	716,759	121,348	302,540
Transportation, communication, electric, gas, and sanitary services	18,717	46,525	1,616,362	252,488	137,940	167,744	10,414	26,219	998,914	172,823	87,839	83,202
Wholesale and retail trade	196,683	446,975	36,739,822	2,809,066	377,875	2,226,164	124,641	282,079	23,763,340	1,866,453 451,001	235,203 62,949	1,412,406
Wholesale trade	34,363	85,263	12,942,291	648,235	99,118	622,471	22,552	55,077 225,879	8,893,453 14,830,034	1.412.340	172,009	991,916
Retail trade. Food stores. Automotive dealers and service stations. Apparel and accessory stores. Furniture and home furnishings stores. Eating places. Drinking places. Other retail trade.	161,541 22,924 32,804 11,312 10,898 22,015 10,721 50,867	360,028 49,467 71,198 26,202 24,284 52,559 23,690 112,628	23,743,154 5,295,134 6,488,164 1,242,999 1,514,690 2,132,522 641,873 6,427,772	2,156,437 351,713 422,419 120,316 151,409 456,638 91,490 562,452	278,167 46,653 43,177 10,878 15,784 56,736 22,556 82,383	1,599,956 228,416 328,834 130,382 148,465 164,151 63,004 536,704	14,571 19,359 7,711 6,831 14,247 8,248 30,623	32,125 41,527 18,320 15,181 34,262 17,433 67,031	3,290,081 3,891,514 828,523 1,000,005 1,385,851 484,126 3,949,934	231,103 258,915 82,966 103,306 305,328 69,858 360,864	28,689 23,798 7,178 10,562 35,329 16,995 49,458	146,969 197,534 81,071 93,047 102,301 49,892 321,102
Finance, insurance, and real estate	374,832	2,328,935	19,283,298	1,443,903	3,353,734	-930,857	253,000	1,536,445	14,484,316	1,118,026	2,506,185	-800,605
Finance Insurance agents, brokers, and service	92,420 9,712	1,056,668 26,522	1,971,627 1,302,025	576,385 129,717	49,294 10,004	360,004 375,426	61,527 5,970	646,656 16,988	1,653,028 890,861	469,134 87,758	37,784 7,124	302,479 223,928
Real estate.  Operators of buildings. Lessors, other than buildings Real estate agents, brokers, and managers. Other real estate.	272,700 223,208 25,185 9,657 14,650	1,245,745 1,045,621 103,098 32,248 64,778	16,009,646 12,349,611 258,720 723,721 2,677,594	737,801 570,494 8,803 54,303 104,201	3,294,436 3,183,059 47,950 23,936 39,491	-1,666,287 -1,821,600 -31,038 78,657 107,694	185,503 156,417 14,423 6,573 8,090	872,801 754,744 63,035 23,475 31,547	11,940,427 9,383,865 145,327 530,150 1,881,085	561,134 439,805 4,260 40,514 76,555	2,461,277 2,388,172 28,868 16,462 27,775	42,219 49,716
Services	172,184	545,627	20,951,529	5,220,678	881,403	6,459,608	109,141	375,675	14,687,001	3,875,330	634,335	1
Hotels and other lodging places.  Personal services.  Business services  Automobile repair and services.	13,149 26,852 23,133 19,395	51,743 67,108 100,098 42,965	1,445,080 1,087,653 1,355,878 1,029,749	322,453 266,517 209,173 152,919	196,350 52,855 312,157 51,482	96,200	17,703 15,668	35,122 47,844 79,144 27,793	974,783 749,956 1,046,499 689,726	207,393 186,565 167,720 101,580	133,327 36,219 244,135 35,350	129,415 55,406
Amusement and recreation services, including motion pictures. Medical and health services. Legal services. Accounting, auditing, and bookkeeping services. Other services.	12,952 18,832 25,961 10,071 21,839	44,540 63,419 87,832 36,782 51,140	975,851 4,388,133 5,811,059 2,918,918 1,939,208	195,529 1,078,452 1,229,361 1,216,214 550,060	89,249 57,784 63,309 32,734 25,483	1,776,855 3,071,902 842,340	11,243 14,957 7,083	33,381 40,798 52,775 27,507 31,311	791,655 2,843,849 3,832,608 2,404,919 1,353,006	151,902 754,422 860,377 1,046,769 398,602	34,360 41,203 25,604 16,688	1,071,106 1,943,727 674,137 250,955

33,384

9,141

42,094

300,384

9,028

26,860

4,731

15,334

157,497

21,010

5,238

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Nature of business not allocable.....

14,909

Table 3.5-RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

	(All	figures are es	timates based	on samplesm	oney amounts a	re in thousand	s of dollars]					
	Mumber	of	Business	Payroll	Depreciation	Net profit	Number	of	Business	Payroll	Depreciation	Net profit (less loss)
Selected industry	Partnerships	Partners	receipts			(less loss)	Partnerships	Partners	receipts			(1655 1055)
			Califo	rnia					Flor	ida		
All industries	139,700	662,127	15,568,305	2,061,580	1,048,186	651,150	32,077	117,819	2,584,082	318,971	170,246	245,288
Agriculture, forestry, and fishing	12,625	50,748	1,395,871	211,585	89,229	<b>4</b> 3,931	3,215	10,300	193,561	24,345	13,704	-2,216
Farms. Field crop. Livestock. Other.	11,044 3,121 2,645 5,278	46,110 9,932 13,964 22,214	1,253,809 292,506 543,646 417,657	180,723 43,897 43,552 93,274	80,837 17,578 25,343 37,916	-59,707 28,327 -61,822 -26,212	2,395 475 756 1,164	7,697 1,412 2,066 4,219	150,254 13,164 67,830 69,260	16,219 1,872 5,206 9,141	9,734 844 3,729 5,161	10,824 1,361 2,510 6,953
Agricultural services, forestry, and fishing	1,581	4,638	142,062	30,862	8,392	15,776	820	2,603	43,307	8,126		-13,040
Mining	1,192	6,130	130,942	13,460	15,776	-50,920	(*)	(*)	(*)	(*)	(*)	(*)
Construction	4,775	10,677	1,505,795	238,032	24,678	122,069	2,674	6,179	315,115	56,043	4,763	36,621
General contractors	1,535 3,239	3,769 6,905	1,081,441 423,814	140,057 97,814	18,065 6,606	74,237 47,779	921 1,753	2,153 4,026	193,523 121,592	25,009 31,034	2,212 2,551	12,859 23,762
Manufacturing	4,604	12,970	735,154	124,907	15,568	38,249	832	1,692	55,439	15,358	1,534	2,196
Transportation, communication, electric, gas, and sanitary services	1,914	5,089	239,006	43,781	11,209	15,940	906	2,818	50,102	10,137	11,341	-4,307
Wholesale and retail trade	25,086	60,290	5,081,694	526,221	53,078	302,876	5,098	11,210	792,220	55,110	7,996	46,185
Wholesale trade	4,831	11,843	1,707,848	113,780	13,665	77,076	684	1,567	254,768	10,405	1,807	9,398 36,787
Retail trade.  Food stores. Automotive dealers and service stations. Apparel and accessory stores. Furniture and home furnishings stores. Eating places. Drinking places. Other retail trade.	20,177 2,690 2,997 1,511 1,657 2,719 1,938 6,665	48,291 6,555 6,561 4,637 3,662 8,367 4,129 14,380	3,365,585 759,153 741,387 162,724 252,874 461,134 134,522 853,791	411,905 60,280 63,155 18,314 26,108 122,166 23,974 97,908	39,339 5,705 5,404 1,432 2,577 10,271 3,935	224,767 30,249 33,429 12,142 25,272 34,246 15,930 73,499	4,414 (*) 1,014 351 535 457 (*) 1,391	9,643 (*) 2,050 765 1,232 1,090 (*) 3,118	537,452 (*) 152,056 37,039 63,383 29,045 (*) 138,206	44,705 (*) 8,345 3,953 9,288 6,212 (*) 10,049	6,189 (*) 972 509 530 954 (*) 2,081	(*) 8,748 3,629 8,780 1,825 (*) 7,178
Finance, insurance, and real estate	64,608	401,040 138,106	3,313,894 56,554	116,098 8,917	655,951 13,951	-468,151 -61,196	12,659 2,684	66,192 18,833	507,298 6,387	29,334 917	104,260 1,002	-55,661 5,512
Finance Insurance agents, brokers, and service	16,094 1,154	3,034	117,031	17,342	1,879	23,629	(*)	(*)	(*)	(*)	(*)	(*)
Real estate Operators of buildings Lessors, other than buildings Real estate agents, brokers, and managers Other real estate.	47,360 40,759 2,872 1,327 2,402	259,900 228,098 16,358 4,676 10,768	3,140,309 2,045,996 44,893 154,960 894,460	89,839 56,085 1,910 9,894 21,950	640,121 619,634 10,366 3,498 6,623	-430,584 -464,130 -25,668 24,930 34,284	870 884	47,142 38,204 4,675 2,541 (*)	496,314 340,326 14,272 29,731 (*)	28,232 17,324 158 709 (*)	103,245 98,385 1,019 2,448 (*)	-62,270 -57,329 3,415 -1,103 (*)
Services	24,431	114,174	3,159,181	786,836	182,252	734,078	6,084	16,149	653,569	125,929	25,357	221,723
Hotels and other lodging places	2,522 3,254 4,289 2,594	13,997 6,829 47,382 6,163	325,808 139,165 202,389 196,250	59,984 38,666 42,237 36,094	47,515 6,815 60,330 14,656	-14,842 16,659 5,660 20,293	850 1,104 923 702	2,758 2,222 2,356 1,519	100,320 46,626 66,075 34,757	21,274 8,058 11,088 2,188	6,721	-1,581 10,083 11,615 6,328
Ammsement and recreation services, including motion pictures	1,457 2,686 2,818 1,649 3,162	7,187 11,192 9,341 4,884 7,199	320,316 914,426 636,734 241,794 182,299	49,997 285,269 153,483 74,471 46,635	27,397 11,114 8,281 3,313 2,831	30,718 261,901 305,516 72,882 35,291		1,343 853 2,557 1,070 1,471	55,781 71,285 190,379 46,148 42,198	8,900 14,019 33,823 15,123 11,456	587 1,508 525	15,983 34,911 114,819 20,025 9,540

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Nature of business not allocable.....

	[ ALL	rigures are es	Stilliates pased	On samples	oney amounts a	wiodsand	or dericing					
Selected industry	Numb	er of	Business	Payroll	Depreciation	Net profit (less loss)	Number		Business receipts	Payroll	Depreciation	Net profit (less loss)
•	Partnerships	Partners	receipts			(1686 1088)	Partnerships	Partners	receipts			(1655 1055)
			. Geor	rgia					Illi	nois		
All industries	19,347	71,699	2,136,544	256,222	120,591	195,869	60,416	247,321	6,655,858	930,083	399,326	563,892
Agriculture, forestry, and fishing	1,706	5,281	124,526	11,335	11,650	14,662	6,603	16,445	340,029	14,933	27,989	64,567
Farms. Field crop. Livestock. Other.	1,593 603 982 (*)	5,054 1,351 3,660 (*)	107,277 39,889 62,223 (*)	8,300 2,570 5,096 (*)	10,665 4,672 5,710 (*)	10,982 5,403 3,379 (*)	6,096 3,365 2,312 (*)	15,347 8,655 5,494 (*)	297,807 59,045 218,822 (*)	8,526 1,255 3,617 (*)	24,893 8,210 14,630 (*)	57,720 21,226 32,015 (*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	507	1,098	42,222	6,407	3,096	6,847
Mining	(*)	(*)	(*)	(*)	(*)	(*)	423	3,615	28,467	5,380	3,126	-14,127
Construction	2,127	4,523	236,773	43,613	. 4,322	20,325	2,881	6,617	532,771	99,255	10,269	66,318
General contractors	1,208 919	2,522 2,001	153,988 82,785	25,552 18,061	2,424 1,898	9,967 10,358	1,426 1,455	3,409 3,208	353,479 179,292	54,849 44,406	4,472 5,797	32,786 33,532
Manufacturing	482	1,254	127,333	25,525	3,337	15,300	1,875	7,161	380,472	75,587	22,345	20,083
Transportation, communication, electric, gas, and sanitary services	358	808	19,854	1,804	3,425	5,646	962	2,260	133,314	27,907	10,402	5,262
Wholesale and retail trade	5,355	11,770	906,263	73,966	9,678	47,957	11,800	27,996	2,493,575	175,508	24,124	146,554
Wholesale trade	865	1,914	318,538	14,896	3,536	11,923	2,541	7,038	1,180,543	56,486	8,884	54,631
Retail trade. Food stores	4,490 738 967 541 (*) 460 (*) 1,512	9,856 1,661 2,055 1,085 (*) 1,092 (*) 3,245	587,725 132,266 157,458 36,650 (*) 35,619 (*) 196,235	59,070 16,141 9,386 2,703 (*) 9,613 (*) 18,882	6,142 984 943 188 (*) 1,191 (*) 2,425	36,034 4,971 7,702 4,734 (*) 1,580 (*) 14,074	9,259 1,218 1,685 906 659 1,829 746 2,216	20,958 2,673 3,730 2,002 1,502 4,735 1,492 4,824	1,313,032 260,916 364,040 140,146 85,846 149,924 35,565 276,595	119,022 17,478 21,669 13,359 8,296 26,908 3,588 27,724	15,240 2,100 2,176 1,766 941 3,517 724 4,016	91,923 12,158 18,494 16,706 7,684 10,410 4,927 21,544
Finance, insurance, and real estate	6,157	39;798	312,528	23,049	70,519	-62,497	27,084	155,179	1,270,083	92 <b>,42</b> 7	240,846	-141,029
Finance Insurance agents, brokers, and service	1,954 (*)	23,769 (*)	6,641 (*)	2,974 (*)	660 (*)	971 (*)	5,969 904	62,887 2,161	86,647 58,833	17,132 8,155	2,053 544	-2,317 21,710
Real estate  Operators of buildings.  Lessors, other than buildings  Real estate agents, brokers, and managers  Other real estate	4,117 3,098 (*) (*) 670	15,853 12,986 (*) (*) 1,685	298,025 189,196 (*) (*) 92,754	19,297 11,416 (*) (*) 6,364	69,747 65,301 (*) (*) 3,441	-68,461 -75,193 (*) (*) 4,453	20,211 16,905 1,772 718 816	90,131 76,319 6,541 3,859 3,412	1,124,603 867,242 19,282 60,453 177,626	67,140 53,766 220 3,033 10,121	238,249 230,650 3,767 1,451 2,381	-160,422 -163,769 -1,845 5,126 66
Services	3,062	7,953	395,496	74,533	16,986	153,929	8,514	27,059	1,469,486	438,809	60,134	417,723
Hotels and other lodging places	(*) 352 371 580	(*) 775 925 1,233	(*) 13,897 23,839 30,678	(*) 3,394 2,265 2,539	(*) 640 7,225 837	(*) 1,716 4,663 5,498	505 1,622 1,358 787	2,259 3,719 3,707 1,644	100,247 96,130 110,649 54,381	26,163 18,095 19,606 6,311	15,706 5,606 18,729 3,532	-7,594 15,823 18,919 11,199
Anusement and recreation services, including motion pictures.  Medical and health services.  Legal services.  Accounting, auditing, and bookkeeping services.  Other services.	(*) 572 (*) 216 361	(*) 1,494 (*) 560 783	(*) · 103,463 (*) 34,536 · 53,538	(*) 17,040 (*) 11,996 9,037	(*) 887 (*) 794 540	(*) 64,658 (*) 11,493 11,329	703 839 1,037 582 1,081	2,982 2,580 4,811 2,853 2,504	39,804 139,135 344,553 363,606 220,981	7,792 27,772 75,651 176,712 80,707	4,767 2,212 3,747 3,778 2,057	2,402 68,116 181,353 89,484 38,021

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Nature of business not allocable.....

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

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

	Number	of					Number	of		· · · · · · · · · · · · · · · · · · ·		Not modit
Selected industry	Partnerships	Partners	Business receipts	Payroll	Depreciation	Net profit (less loss)	Partnerships	Partners	Business receipts	Payroll	Depreciation	Net profit (less loss)
	rar wierships	Tar thera	Indi	ana	l				! Michi	l gan	il	
			T			305 004	25 /20	141,864	3,385,111	379,854	205,431	292,561
All industries	18,232	51,591	1,763,842	186,039	78,198	195,324	35,430	·	, ,	•	1 1	•
Agriculture, forestry, and fishing	2,418	5,880	99,614	3,795	7,789	17,807	2,017	4,449 3,596	116,096 96,311	9,472 7.740	12,545	18,728 14,962
Farms. Field crop. Livestock. Other.	2,295 1,030 1,048 217	5,580 2,772 2,374 434	93,896 21,478 68,366 4,052	2,955 913 1,492 (*)	7,597 2,679 4,736 182	19,289 4,926 12,446 1,917	(*)	963 2,104 (*)	23,516 54,128 (*)	1,201 1,824 (*)	3,209 7,286 (*)	6,903 10,311 (*)
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	407	853	19,785	1,732	932	3,766
Mining	171	676	11,017	2,393	786	917	219	2,648	33,356	6,949	1,081	3,807
Construction	1,845	4,205	220,175	29,430	2,387	24,102	1	5,030	270,859	45,987 21,756	7,287	40,251 19.596
General contractors	889 956	2,076 2,129	163,953 56,222	12,175 17,255	1,526 861	17,674 6,428	1,035	2,457 2,553	157,473 112,857	24,231	2,796	20,715
Manufacturing	731	1,741	99,637	20,133	3,255	12,507	822	1,869	170,647	29,381	3,630	15,243
Transportation, communication, electric, gas, and sanitary services	234	591	22,115	2,486	955	2,751	447	967	43,031	7,787	3,596	4,453
Wholesale and retail trade	3,739	8,082	772,525	49,942	6,094	37,229	7,943	16,733	1,569,610	133,243	17,364	103,431
Wholesale trade	866	1,928	352,788	14,387	2,028	9,957	1,452	3,125	476,141 1,093,469	32,583 100,660	3,778 13,586	28,717 74,714
Retail trade Food stores Automotive dealers and service stations Apparel and accessory stores Furniture and home furnishings stores Eating places Drinking places Other retail trade	2,873 397 348 (*) (*) 566 (*)	6,154 806 714 (*) (*) 1,184 (*)	419,737 92,027 106,064 (*) (*) 41,052 (*) 122,344	35,555 5,621 7,214 (*) (*) 8,543 (*) 10,306	4,066 718 768 (*) (*) 534 (*)	27,272 4,384 7,630 (*) (*) (*) 435 (*) 9,809	(*) 542 1,155 408	13,608 2,118 2,723 (*) 1,123 2,442 879 3,853	269,014 301,170 (*) 61,034 110,427 44,353 274,340	14,954 18,728 (*) 5,978 24,284 7,777 24,666	2,500 1,938 (*) 709 4,013 910 3,346	12,055 16,360 (*) 6,627 9,303 7,110 20,147
Finance, insurance, and real estate	5,658	21,244	225,536	11,041	48,264	-23,730	1 1	89,336	582,377	27,268 3,211	136,530 2.680	-79,692 -41,980
Finance Insurance agents, brokers, and service	956 (*)	6,350 (*)	794 (*)	317 (*)	(*)	-6,263 (*)	306	52,778 631	24,128 24,292	3,088	280	9,501 -47,213
Real estate Operators of buildings. Lessors, other than buildings Real estate agents, brokers, and managers. Other real estate.	4,418 3,683 490 (*)	14,268 12,214 1,358 (*) (*)	207,577 160,988 1,857 (*) (*)	9,210 5,857 44 (*) (*)	47,628 46,307 137 (*) (*)	(*)	8,321 (*) 482 605	35,927 29,945 (*) 2,122 2,388	533,957 453,598 (*) 18,709 59,633	20,969 17,203 (*) 459 3,008	130,690 (*) 334 1,649	-50,700 (*) 4,816 1,134
Services	3,302	8,768	301,978	63,998	1	1	1	20,678 2,660	587,980 45,266	117,849	9,697	-2,767
Hotels and other lodging places	213 793 (*) 501	616 1,868 (*) 1,056	21,245 22,721 (*) 26,414	4,512 6,386 (*) 3,347	(*)	1,954	1,174 1,262	2,580 2,521 4,294 2,616	49,731 53,211 69,878	13,123 8,554 8,898	1,635 3,535 1,970	10,039 11,693 9,127
Ammsement and recreation services, including motion pictures.  Medical and health services.  Legal services.  Accounting, auditing, and bookkeeping services.  Other services.	(*) 375 547 236 308	(*) 1,372 1,560 566 713	(*) 101,832 84,428 19,995 17,851	(*) 23,610 14,708 5,992 4,013	1,041 240	51,542 9,814	909	1,694 1,950 2,747 776 1,420	40,447 100,078 156,047 48,135 25,187	5,178 21,958 31,414 15,797 5,585	1,478	10,631 44,454 79,033 16,266 7,018
Nature of business not allocable	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)

Colored Industry	Numbe	r of	Business	Payroll	Depreciation	Net profit	Numb	er of	Business	Payroll	Depreciation	Net profit
Selected industry	Partnerships	Partners	receipts	rayroni	Depreciation	(less loss)	Partnerships	Partners	receipts		•	(less loss)
			Miss	ouri					New Je	ersey		
All industries	20,984	76,520	1,994,954	212,101	91,736	249,661	33,677	123,081	2,852,284	343,156	174,579	325,080
Agriculture, forestry, and fishing	4,972	11,537	302,133	12,376	19,502	46,534	955	2,254	43,661	4,033	4,557	3,282
Farms. Field crop. Livestock. Other.	4,540 1,507 2,837 196	10,663 4,095 6,164 404	281,486 56,353 205,864 19,269	10,227 5,178 3,872 (*)	19,246 5,274 13,155 817	43,077 24,060 14,480 4,537	770 (*) 427 (*)	1,884 (*) 932 (*)	34,688 (*) 16,980 (*)	2,738 (*) 1,008 (*)	(*) 1,792 (*)	1,595 (*) 1,060 (*)
Agricultural services, forestry, and fishing	432	874	20,647	2,149	256	3,457	(*)	(*)	(*)	(*)	(*)	(*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(+)	( <b>*</b> )	(*)	(*)
Construction	1,974	4,232	163,833	34,296	5,579	21,221	1,803	5,088	214,835	42,058	4,034	14,327
General contractors	713 1,261	1,496 2,736	71,364 92,469	9,490 24,806	781 4,798	10,434 10,787	(*) 1,485	(*) 4,236	(*) 96,320	(*) 21,108	(*) 2,226	(*) 14,232
Manufacturing	535	1,602	83,302	15,076	1,891	7,497	1,222	2,667	200,220	46,479	4,468	25,899
Transportation, communication, electric, gas, and sanitary services	386	773	19,515	2,767	1,455	2,883	548	1,267	50,808	9,269	5,262	9,526
Wholesale and retail trade	3,980	9,004	832,771	57,842	7,576	44,174	6,160	13,559	950,574	72,806	· -	77,513
Wholesale trade	673	1,615	342,050	17,482	1,965	13,833	667	1,647	251,405	18,091	1	15,037
Retail trade Food stores, Automotive dealers and service stations Apparel and accessory stores Furniture and home furnishings stores. Eating places Drinking places. Other retail trade.	3,246 416 837 (*) (*) (*) (*)	7,267 843 1,782 (*) (*) (*) (*) (*) 2,114	490,446 99,493 157,680 (*) (*) (*) (*) (*) 151,075	40,360 7,954 8,053 (*) (*) (*) (*) (*) 13,982	5,605 1,001 679 (*) (*) (*) (*) (*) 2,564	30,153 2,648 7,094 (*) (*) (*) (*) (*) 12,782	5,433 1,031 748 352 352 931 (*) 1,836	11,792 2,107 1,596 711 793 2,130 (*) 4,089	697,420 157,641 163,848 23,871 68,783 70,804 (*) 205,237	54,679 10,424 9,985 2,450 6,464 9,666 (*) 15,231	633 1,478 (*)	62,339 11,734 12,192 1,736 6,420 7,648 (*) 21,067
Finance, insurance, and real estate	6,021	40,988	230,158	20,645	45,425	-3,242	16,956	70,243	785,386	31,410		18,640 17,604
Finance Insurance agents, brokers, and service	1,696 (*)	24,499 (*)	27,404 (*)	10,591	(*)	7,790 (*)	3,768 360	23,347 1,388	11,573 194,360	2,026 6,076	829 374	25,608
Real estate  Operators of buildings.  Lessors, other than buildings  Real estate agents, brokers, and managers.  Other real estate.	4,077 2,593 1,144 (*) (*)	15,904 11,402 3,686 (*) (*)	191,050 152,062 7,695 (*) (*)	8,051 6,350 54 (*)	45,271 42,917 888 (*) (*)	-16,078 -18,137 2,137 (*) (*)	12,828 11,555 343 622 (*)	45,508 41,445 1,144 2,021 (*)	579,453 517,067 4,224 28,465 (*)	23,308 15,894 97 3,288 (*)	118,275 116,206 437 1,281 (*)	-24,572 -15,731 -1,434 -13,636 (*)
Services	3,105	8,343	338,314	63,593	9,903	129,766	5,533	25,889	571,464	135,208	22,403	173,931
Hotels and other lodging places	270 332 (*) 733	885 796 (*) 1,588	19,660 12,060 (*) 23,739	4,949 3,747 (*) 1,344	2,181 319 (*) 1,488	2,661 1,971 (*) 6,755	(*) 1,111 1,089 393	(*) 11,948 3,824 873	(*) 31,342 77,013 32,859	(*) 3,370 19,574 4,869	(*) 2,242 10,076 1,250	(*) 7,371 9,618 4,081
Amusement and recreation services, including motion pictures.  Medical and health services.  Legal services.  Accounting, auditing, and bookkeeping services.  Other services.	(*) 184 463 (*) 462	(*) 653 1,919 (*) 1,005	(*) 66,900 102,805 (*) 71,461	(*) 12,417 16,616 (*) 13,457	(*) 342 790 (*) 671	(*) 37,094 56,547 (*) 13,268	551 488 825 350 457	1,896 1,252 2,621 1,233 1,007	20,199 70,593 187,276 87,053 46,825		2,136 1,085 2,460 950 463	-3,798 25,250 87,935 31,867 11,334
Nature of business not allocable	_	_	_	_		_	431	867	9,544	92	144	3,830

Table 3.5--RECEIPTS, PAYROLL, DEPRECIATION, AND NET PROFIT FOR SELECTED STATES AND SELECTED INDUSTRIES--Continued

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

	Number		stimates based	On Bumples			Number	of	Durd			Net profit
Selected industry	Partnerships	Partners	Business receipts	Payrol1	Depreciation	Net profit (less loss)	Partnerships	Partners	Business receipts	Payroll	Depreciation	(less loss)
	Tur wiersiaps		New Ye		l			l	Ohi	0		
						1 505 400	20 (02	150,038	3,189,657	373,411	207,314	214,298
All industries	84,084	449,404	13,165,542	2,487,454	796,161	1,595,429	38,692	, I	′ ′ [	,		·
Agriculture, forestry, and fishing	4,366	9,897	194,518	19,047	21,482	11,578	2,709	6,793	112,199	6,112 5.102	8,205 7,892	12,723 12.857
Farms. Field crop. Livestock.	3,114 (*) 2,366	7,065 (*) 5,251	162,672 (*) 139,489	13,420 (*) 8,746	19,351 (*) 16,857	4,966 (*) 6,372 -3,127	2,402 889 1,143 (*)	6,119 2,588 2,605 (*)	103,061 21,410 76,297 (*)	1,512 2,635 (*)	1,522 5,120 (*)	3,057 10,547 (*)
Other		1,326	16,126	4,583 5,627	1,588 2,131	6,612	307	674	9,138	1,010	313	-134
Agricultural services, forestry, and fishing	1,252	2,832	31,846	•		ĺ			,	·	3,011	-27,495
Mining	(*)	(*)	(*)	(*)	(*)	(*)	1,236	12,702	32,557	4,185	•	· ·
Construction	2,826	6,093	597,830	162,102	5,974	11,258	2,655	7,020	238,648	41,923	5,377	37,015 10.565
General contractors	889 1,937	1,933 4,160	375,190 222,640	96,034 66,068	2,614 3,360	-19,418 30,676	891 1,579	2,072 4,453	109,807 125,446	19,346 21,897	1,790 2,489	27,191
Manufacturing	2,638	6,207	579,944	131,375	8,584	45,713	1,412	3,469	155,932	21,085	7,935	2,992
Transportation, communication, electric, gas, and sanitary services	1,455	3,287	112,058	22,041	14,975	6,866	903	2,068	79,450	11,384	4,476	6,685
Wholesale and retail trade	16,533	35,992	2,963,412	172,062	24,397	185,138	8,102	17,485	1,320,690	101,289	13,826	90,662
Wholesale trade	3,512	8,147	1,441,211	46,708	3,866	73,664	1,340	3,257	481,854	19,522	3,624	28,984 61,709
Retail trade  Food stores Automotive dealers and service stations Apparel and accessory stores. Furniture and home furnishings stores. Eating places. Drinking places Other retail trade.	12,905 2,476 1,998 1,246 607 1,901 1,081	27,611 5,212 4,336 2,797 1,253 4,150 2,227 7,636	1,501,359 346,761 320,030 110,935 97,376 129,745 64,316 432,196	123,286 17,940 17,809 10,961 9,709 22,828 11,296 32,743	20,504 2,948 1,997 831 856 3,746 6,705 3,821	111,292 24,173 17,207 11,091 3,677 12,789 -946 43,301	6,702 997 1,610 (*) (*) 1,303 566 1,673	14,108 2,065 3,274 (*) (*) 2,734 1,258 3,535	838,572 192,275 226,072 (*) (*) 123,479 41,471 163,093	81,767 14,627 12,328 (*) (*) 25,349 5,745 14,442	(*) (*) 3,367	8,186 8,186 15,603 (*) (*) 8,422 4,512 14,244
Other retail trade	37,086	319,856	4,460,794	570,381	558,572	263,679	15,210	79,567	621,613	48,364	142,470	-115,058
Finance. Insurance, and real escate:  Finance. Insurance agents, brokers, and service	9,447	145,133 1,051	1,150,808 240,968	377,726 9,771	9,817 372	366,723 54,795	3,456 (*)	35,172 (*)	66,326 (*)	22,328 (*)	(+)	-8,576
Real estate	27,214 25,520 750 755	173,672 167,999 2,964 2,055 (*)	3,069,018 2,972,595 10,954 45,352 (*)	182,884 175,447 190 5,141 (*)	548,383 543,246 1,430 3,005 (*)	-157,839 -138,095 -3,629 -5,249 (*)	11,467 10,090 469 409 499	42,621 37,502 1,521 1,254 2,344	526,373 449,456 4,393 37,390 35,134	22,805 15,942 34 4,152 2,677	871	-113,745 -105,387 -673 1,212 -8,897
Services	1	62,769	4,191,256	1,401,469	159,750	1,082,503	5,966	18,849	608,123	137,563	-	204,697
Hotels and other lodging places	772 2,972 2,238	2,252 6,111 5,604 1,905	98,881 69,836 274,373 47,134	23,989 12,609 27,923 5,715	7,522 2,244 100,169 1,398	-1,618 17,523 -35,097 12,178	417 1,274 380 848	3,399 2,818 807 1,852	52,034 53,480 37,121 24,017	11,464 11,644 4,923 2,785	866	-22,352 12,280 9,202 3,111
Automobile repair and services.  Amusement and recreation services, including motion pictures.  Medical and health services.  Legal services.  Accounting, auditing, and bookkeeping services.  Other services.	1,218 2,542 3,592 1,518	7,697 11,188 12,838 8,690 6,484	159,727 724,553 1,146,540 1,299,065 371,147	47,300 225,256 294,778 634,733 129,166	12,365	537,198 323,281	638	1,570 1,281 2,869 2,476 1,777	16,863 98,203 202,297 42,081 82,027	2,458 17,376 44,221 13,432 29,260	1,257 2,001 636	-2,547 50,757 118,662 17,511 18,073
Nature of business not allocable	1	4,478	35,537	7,774	737	1,039	499	2,085	20,445	1,506	691	2,077

Selected industry	Mumb	er of	Business	Payroll	Depreciation	Net profit	Mumber	r of	Business	Posme 12	Downerd at 4	Net profit
	Partnerships	Partners	receipts	rayron	Depreciation	(less loss)	Partnerships	Partners	receipts	Payroll	Depreciation	(less loss)
•			Pennsy	lvania					Tenn	essee	I	·
All industries	46,402	201,516	5,424,558	703,535	235,576	605,968	21,018	61,284	2,240,229	219,331	78,531	214,706
Agriculture, forestry, and fishing	2,595	5,948	146,836	10,555	13,777	14,714	3,154	7,838	104,320	6,273	9,276	7,518
Farms Field crop Livestock. Other	2,521 369 2,001 (*)	5,789 1,168 4,200 (*)	140,581 40,071 86,382 (*)	9,547 2,638 4,018 (*)	13,461 2,941 9,423 (*)	14,105 7,464 3,961 (*)	2,955 1,019 1,854 (*)	7,302 2,507 4,363 (*)	67,232 11,969 51,856 (*)	2,714 916 1,705 (*)	8,522 2,921 4,925 (*)	2,103 1,792 1,543
Agricultural services, forestry, and fishing	(*)	(*)	(*)	(*)	(*)	(*)	199	536	37,088	3,559	754	5,415
Mining	1,365	39,618	91,290	16,063	10,528	-3,351	(*)	(*)	(*)	(*),	(*)	(*)
Construction	4,229	9,412	631,675	95,776	10,579	69,883	1,505	3,220	190,995	30,874	2,858	16,453
General contractors.  Special trade contractors.	1,340 2,889	3,295 6,117	374,332 257,343	31,035 64,741	4,097 6,482	23,316 46,567	744 761	1,603 1,617	114,881 76,114	15,550 15,324	1,657 1,201	5,071 11,382
Manufacturing	1,505	3,837	425,887	103,436	10,011	45,803	790	1,765	137,688	30,631	5,135	13,350
Transportation, communication, electric, gas, and sanitary services	931	2,148	107,936	12,747	9,248	15,163	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	13,082	29, 294	2,294,037	194,634	25,906	143,863	5,829	12,843	1,219,529	69,388	7,719	60,280
Wholesale trade	2,193	5,694	753,917	42,700	7,230	36,753	773	2,027	402,427	17,076	2,076	13,901
Retail trade. Food stores. Automotive dealers and service stations. Apparel and accessory stores. Purniture and home furnishings stores. Eating places. Drinking places. Other retail trade.	10,888 1,334 1,973 857 622 1,045 1,941 3,116	23,598 2,860 4,382 1,859 1,506 2,279 4,014 6,698	1,540,117 355,643 402,983 129,712 91,890 100,481 97,419 361,989	151,934 29,344 38,437 13,124 9,993 19,669 9,380 31,987	18,676 3,144 3,069 1,023 860 2,483 2,339 5,758	107,110 16,007 16,629 12,048 8,808 9,312 15,290 29,016	5,056 844 1,417 (*) 427 493 - 1,624	10,816 1,828 2,953 (*) 901 986 - 3,578	817,102 178,867 246,186 (*) 57,314 22,847	52,312 8,736 11,969 (*) 6,155 3,224 -	5,643 1,086 1,030 (*) 413 734 - 2,207	46,379 3,454 12,075 (*) 5,239 1,086
Finance, insurance, and real estate	13,079	85,166	737,690	54,180	114,627	-2,838	5,962	26,159	225,547	8,848	37,331	4,085
Finance Insurance agents, brokers, and service	3,217 405	53,150 969	175,046 29,494	18,223 7,336	926 688	22,538 12,096	1,155 286	8,091 572	12,197 22,306	321 2,407	227 431	182 8,526
Real estate Operators of buildings. Lessors, other than buildings. Real estate agents, brokers, and managers. Other real estate.	9,457 8,673 (*) (*) (*)	31,047 28,532 (*) (*) (*)	533,150 432,904 (*) (*) (*)	28,621 19,437 (*) (*) (*)	113,013 107,108 (*) (*) (*)	-37,472 -32,174 (*) (*) (*)	4,521 3,719 356 (*) 442	17,496 14,301 1,393 (*) 1,791	191,044 128,298 2,607 (*) 56,166	6,120 4,213 50 (*) 1,790	36,673 34,962 649 (*)	-4,623 -9,459 -338 (*) 5,466
Services	8,965	24,603	962,916	213,240	40,248	314,435	3,461	8,506	325,077	68,365	13,412	109,407
Hotels and other lodging places	602 1,241 846 1,696	1,332 2,716 3,383 3,890	48,817 74,843 61,172 92,818	11,705 18,124 11,989 18,466	5,710 3,248 17,307 2,396	-2,136 17,500 189 15,682	(*) 675 (*) 338	(*) 1,654 (*) 748	(*) 39,223 (*) 8,046	(*) 13,247 (*) 971	(*) 2,081 (*) 569	(*) 4,329 (*) 1,250
pictures.  Medical and health services. Legal services.  Accounting, auditing, and bookkeeping services.  Other services.	963 850 1,212 475 1,080	2,864 1,937 4,504 1,552 2,425	57,672 127,603 330,039 70,246 99,706	13,734 22,875 70,119 20,660 25,568	4,384 1,518 3,279 801 1,605	-2,831 69,326 171,830 31,409 13,466	(*) (*) (*) (*) 539	(*) (*) (*) (*)	(*) (*) (*) (*) 34,297	(*) (*) (*) (*) 9,355	(*) (*) (*) (*) (*)	(*) (*) (*) (*) 8,042

2,904

652

8,296

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Footnote at end of table.

Nature of business not allocable.....

651

1,490

26,291

	Numbe	r of	Business			Net profit	Number	of	Business	Pavroll	Depreciation	Net profit
Selected industry	Partnerships	Partners	receipts	Payroll	Depreciation	(less loss)	Partnerships	Partners	receipts	rayrorr	Depreciation.	(less loss)
			Tex	xas					All other	rs, total		
All industries	74,809	272,493	8,006,659	832,688	467,273	346,778	367,535	1,439,882	35,471,013	3,972,174	1,823,143	3,966,605
Agriculture, forestry, and fishing	12,215	32,043	1,249,995	77,337	62,089	29,561	56,703	147,674	4,580,265	277,502	297,755	577,988
Fanas. Field crop. Livestock. Other.	10,890 2,743 7,902 245	29,093 6,626 21,618 849	1,152,688 169,849 945,258 37,581	65,678 29,106 31,738 4,834	57,590 19,592 35,911 2,087	20,529 28,371 -7,896 54	51,968 19,245 29,038 3,685	136,645 55,159 70,768 10,718	4,270,049 1,045,823 2,990,761 233,465	240,339 108,254 94,778 37,307	278,821 100,210 161,112 17,499	510,180 231,514 244,570 34,096
Agricultural services, forestry, and fishing	1,325	2,950	97,307	11,659	4,499	9,032	4,735	11,029	310,216	37,163	18,934	67,808
Mining	2,667	19,389	459,578	33,784	34,226	-125,652	6,001	49,735	510,859	63,515	80,018	-156,532
Construction	4,864	10,528	673,390	106,989	16,787	55,581	24,611	54,387	3,668,997	615,641	74,060	373,964
General contractors	1,724 3,073	3,723 6,671	436,457 235,852	54,607 52,020	11,163 5,559	26,428 28,909	8,899 15,465	20,284 33,243	2,427,665 1,224,273	338,239 276,516	41,424 31,938	168,045 203,251
Manufacturing	1,924	4,341	608,941	77,786	33,655	57,708	10,703	28,916	1,910,565	309,639	80,017	97,475
Transportation, communication, electric, gas, and sanitary services	1,216	3,767	110,346	18,756	10,045	10,675	8,303	20,306	617,448	79,665	50,101	84,542
Wholesale and retail trade	11,934	27,821	2,566,440	184,442	26,644	126,544	72,042	164,896	12,976,482	942,613	142,672	813,758
Wholesale trade	2,155	5,275	929,963	46,885	8,364	44,741	11,811	30,186	4,048,838	197,234	36,169	203,856
Retail trade. Food stores Automotive dealers and service stations. Apparel and accessory stores. Furniture and home furnishings stores. Eating places. Drinking places. Other retail trade.	683 521 1,063	22,177 2,693 5,371 1,595 1,165 2,342 938 8,073	1,628,018 341,586 552,540 57,002 86,999 87,321 11,229 491,341	137,085 21,613 31,837 5,276 10,245 21,786 2,794 43,534	18,152 3,720 2,871 414 1,630 2,218 339 6,960	81,437 11,146 24,371 6,541 5,892 3,269 -2,869 33,087	59,951 8,353 13,445 3,601 4,067 7,768 2,473	134,149 17,342 29,671 7,882 9,103 18,297 6,257 45,597	8,913,120 2,005,053 2,596,650 414,476 514,685 746,671 157,747 2,477,838	744,097 120,610 163,504 37,350 48,103 151,310 21,632 201,588	19,379 3,700 5,222 21,407 5,561	608,040 81,447 131,300 49,311 55,418 61,850 13,112 215,602
Finance, insurance, and real estate	27,904	141,677	1,211,412	84,981	231,912	-135,111	121,832	792,490	4,798,982	325,877	1	-130,252
Finance	6,549 1,155	54,541 3,804	28,523 133,335	4,451 25,872	4,383 2,105	1,491 39,604	30,893 3,742	410,012 9,534	318,599 411,164	107,251 41,959	11,510 2,880	57,525 151,498
Real estate Operators of buildings. Lessors, other than buildings. Real estate agents, brokers, and managers. Other real estate	20,200 13,752 4,552 779 1,117	83,332 55,797 19,909 3,551 4,075	1,049,554 674,137 29,615 81,055 264,747	54,658 40,871 800 4,153 8,834	225,424 213,188 7,458 1,365 3,413	-176,206 -210,656 -4,600 16,387 22,663	87,197 66,791 10,762 3,084 6,560	372,944 290,877 40,063 8,773 33,231	4,069,219 2,965,746 113,393 193,571 796,509	176,667 130,689 4,543 13,789 27,646	19,082 7,474	-339,275 -445,920 12,229 36,438 57,978
Services	11,623	31,935	1,122,161	247,938	51,055	330,683	63,043	169,952	6,264,528	1,345,348		2,278,477
Hotels and other lodging places	743 1,799 2,132 1,194	2,543 3,867 5,153 2,706	76,186 100,902 108,678 48,755	21,020 36,102 16,511 8,053	14,540 3,870 13,832 4,639	-16,304 12,167 14,912 1,748	5,120 9,149 7,465 7,002	16,621 19,264 20,954 15,172	470,297 337,697 309,379 340,023	115,060 79,952 41,453 51,339	16,636 68,022 16,132	-5,263 63,987 40,794 52,806
pictures.  Medical and health services. Legal services. Accounting, auditing, and bookkeeping services. Other services.	1,144 1,055 1,447 652 1,457	3,348 4,089 4,945 1,910 3,374	35,997 261,306 289,590 95,258 105,489	6,668 54,439 52,651 29,812 22,682	4,553 2,419 3,982 1,014 2,206	-420 125,023 146,411 24,113 23,033	4,076 7,589 11,004 2,988 8,650	11,159 22,621 35,057 9,275 19,829	184,196 1,544,284 1,978,451 513,999 586,202	43,627 324,030 368,984 169,445 151,458	23,424 22,106 7,130	-3,207 705,749 1,128,175 168,203 127,233
Nature of business not allocable	462	992	4,396	675	860	-3,211	4,297	11,526	142,887	12,374	3,903	27,185

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimate for "Contractors not allocable" and "Wholesale and retail trade not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 3.6--PARTNERS, RECEIFTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY

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

	Number	of			Number	of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		United Stat	es, total			Alab	ana	
All industries	992,403 888,210	4,066,639 3,778,695	104,438,638 96,226,827	9,662,609 8,999,127	11,729 9,773	28,375 23,948	1,478,511 1,366,222	164,638 154,620
Agriculture, forestry, and fishing	116,253 104,193 12,060	317,087 287,944 29,143	9,003,624 8,211,811 791,813	773,515 663,482 110,033	2,164 1,956 (*)	4,845 4,427 (*)	139,858 112,289 (*)	12,426 10,018 (*)
Mining	13,665	137,928	1,410,767	-385,062	(*)	(*)	( <del>*</del> )	(*)
Construction	60,966	137,211	9,461,691	909,388	973	2,082	123,275	11,153
Manufacturing	30,075	79,491	5,671,161	400,015	549	1,296	147,733	9,721
Transportation, communication, electric, gas, and sanitary services	18,717	46,525	1,616,362	167,744	(*)	(*)	(*)	(*)
Wholesale and retail trade	196,683 34,363 161,541	446,975 85,263 360,028	36,739,822 12,942,291 23,743,154	2,226,164 622,471 1,599,956	2,918 392 2,526	6,553 950 5,603	698,866 240,575 458,291	, 37,825 , 10,485 27,340
Finance, insurance, and real estate.  Finance. Insurance agents, brokers, and service.  Real estate.  Operators and lessors of buildings.  Other real estate.	374,832 92,420 9,712 272,700 223,208 49,492	2,328,935 1,056,668 26,522 1,245,745 1,045,621 200,124	19,283,298 1,971,627 1,302,025 16,009,646 12,349,611 3,660,035	-930,857 360,004 375,426 -1,666,287 -1,821,600 155,313	2,383 (*) (*) 2,076 1,676 400	6,604 (*) (*) 5,834 4,819 1,015	86,616 (*) (*) 76,133 63,588 12,545	-2,689 (*) (*) -6,528 -9,318 2,790
Services. Medical and health services. Legal services. Other services.	172,184 18,832 25,961 127,391	545,627 63,419 87,832 394,376	20,951,529 4,388,133 5,811,059 10,752,337	6,459,608 1,776,855 3,071,902 1,610,851	2,266 185 (*) 1,838	5,518 553 (*) 4,288	215,740 52,399 (*) 124,956	88,216 31,548 (*) 29,608
		Ala	ska			Ari		
All industries	2,040 2,040	5,101 5,101	162,693 162,693	11,777 11,777	8,547 7,438	38,913 34,843	901,215 675,646	-12,628 3,312
Agriculture, forestry, and fishing Farms	(*)	(*) (*)	(*) (*)	(*) (*)	1,109 1,109	4,070 4,070	225,569 225,569 -	-15,940 -15,940
Mining	(*)	(*)	(*)	( <del>*</del> )	(*)	( <del>*</del> )	(*)	(*)
Construction	(*)	(*)	(*)	(*)	393	1,138	55,203	3,896
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	289 (*) 283	601 (*) 588	42,422 (*) 40,875	1,087 (*) 759	1,902 294 1,608	4,466 598 3,868	275,371 38,587 236,784	21,605 3,851 17,754
Finance, insurance, and real estate	836 (*) (*) 696 680 (*)	2,172 (*) (*) 1,736 1,696 (*)	14,842 - (*) 13,561 9,349 (*)	-2,344 (*) (*) (*) -1,697 -1,457 (*)	3,541 1,156 (*) 2,298 1,852 446	22,823 10,948 (*) 11,643 9,741 1,902	199,092 3,985 (*) 185,651 149,354 36,297	7,036 (*) -61,531 -58,500 -3,031
Services.  Medical and health services.  Legal services.  Other services.	(*) (*) (*)	1,189 (*) (*) (*)	30,575 (*) (*) (*)	9,566 (*) (*) (*)	1,433 (*) (*) 1,147	4,169 (*) (*) 3,371	119,597 (*) (*) (*) 80,406	(*)

Table 3.6--PARTMERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number	of	Business	Net profit	Number	of	Business	Net profit
State and industry	Partner- ships	Partners	receipts	(less loss)	Partner- ships	Partners	receipts	(less loss)
		Arka	nsas			Calif	'ornia	
All industries	9,846 7,491	25,707 20,295	977,136 775,760	142,924 93,764	139,700 128,656	662,127 616,017	15,568,305 14,314,496	651,15 710,85
Agriculture, forestry, and fishing Farms. Other.	2,515 2,355 (*)	5,739 5,412 (*)	217,184 201,376 (*)	51,216 49,160 (*)	12,625 11,044 1,581	50,748 46,110 4,638	1,395,871 1,253,809 142,062	-43,93 -59,70 15,77
Mining	(*)	(*)	(*)	(*)	1,192	6,130 .	130,942	-50,92
Construction	880	1,969	67,145	6,864	4,775	10,677	1,505,795	122,06
Manufacturing	364	1,154	36,122	3,452.	4,604	12,970	735,154	38,24
Transportation, communication, electric, gas, and		, ,	•	,				1
sanitary services	(*)	(*)	(*)	(*)	1,914	5,089	239,006	15,94
Wholesale and retail trade	2,090	4,602	433,869	24,500	25,086	60,290	5,081,694	302,87
Wholesale trade	<b>3</b> 93	932	133,959	3,312	4,831	11,843	1,707,848	77,07
Retail trade	1,681	3,638	296,042	20,362	20,177	48,291	3,365,585	224,76
Finance, insurance, and real estate	2,123	7,470	68,857	3,974	64,608	401,040	3,313,894	-468,15
Finance	(*) (*)	(*) (*)	(*) (*)	(*) (*)	16,094 1,154	138,106 3,034	56,554 117,031	-61,19 23,62
Insurance agents, brokers, and service	1,668	5,032	55,224	3,494	47,360	259,900	3,140,309	-430,58
Operators and lessors of buildings	847	2,219	28,126	-3,277	40,759	228,098	2,045,996	-464,13
Other real estate	821	2,813	27,098	6,771	6,601	31,802	1,094,313	33,54
Services	1,372	3,613	111,278	47,755	24,431	114,174	3,159,181	734,07
Medical and health services	(*)	(*)	(*)	(*)	2,686	11,192	914,426	261,90
Legal services Other services	(*) 994	(*) 2,396	(*) 28,624	(*) 5,721	2,818 18,927	9,341 93,641	636,734 1.608,021	305,51 166,66
Owner Services		2,570	20,52	3,.22		1	1	
		Colo	rado			Conn	ecticut	T
All industries	15,848 13,747	107,089 101,854	1,534,958 1,109,347	113,456 93,812	15,297 14,539	58,511 56,231	1,347,693 1,290,432	214,82 204,21
Agriculture, forestry, and fishingFarms	2,252 2,101 (*)	5,537 5,235 (*)	433,378 425,611 (*)	21,062 19,644 (*)	818 758 (*)	2,400 2,280 (*)	58,633 57,261 (*)	10,96 10,60 (*)
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	631	1,615	145,771	11,173	721	1,479	162,204	8,82
Manufacturing	560	1,262	22,592	-5,153	434	1,081	20,509	4,25
Transportation, communication, electric, gas, and		}		1			1	
sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	2,162	4,845	396,460	20,483	3,309	7,582	340,207	30.09
Wholesale trade	(*) 2,024	(*) 4,527	(*) 285,941	(*) 15,970	531 2,778	1,081	82,592 257,615	5,31 24,77
Finance, insurance, and real estate	7,434	84,780	246,665	7,117	6,931	37,002	459,048	46,90
Finance	2,248	40,277	- 18,633	4,587	1,522	13,145	23,539	6,16
Insurance agents, brokers, and service	(*)	(*) [′]	(*)	(*)	(*) [']	(*)	(*)	(*)
Real estate	5,117	44,365	227,960	2,509	5,331	23,500	259,038 211,000	-36,34 -34,60
Operators and lessors of buildings Other real estate	3,714 1,403	35,375 8,990	117,844 110,116	-5,236 7,745	4,628	20,934	48,038	-1,74
Services	2,367	6,146	241,540	93,251	2,760	8.197	290,387	115,6
Medical and health services.	(*)	(*)	(*)	(*)	294	888	54,675	28,47
Legal services	(*)	(*)	(*)	(*)	502	1,635	121,291	69,10
Other services	ì,911	4,506	123,989	26,661	1,964	5,674	114,421	18,07

Table 3.6—PARTMERS, RECKIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY-Continued

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

	Numbe	r of—	D. J	N-4 04 :	Number	of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		Dela	are			Flo	rida	
All industries	1,860 1,635	5,976 5,453	202,550 147,089	19,041 17,482	32,077 29,682	117,819 110,122	2,584,082 2,433,828	245,288 234,464
Agriculture, forestry, and fishing	294 (*) (*)	(*) (*)	55,965 (*) (*)	1,621 (*) (*)	3,215 2,395 820	10,300 7,697 2,603	193,561 150,254 43,307	-2,216 10,824 -13,040
Mining	-	-	-	- i	( <del>*</del> )	(*)	(*)	(*)
Construction	(*)	(*)	( <b>*</b> )	(*)	2,674	6,179	315,115	36,621
Manufacturing	(*)	(*)	(*)	(*)	832	1,692	55,439	2,196
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	( <del>*</del> )	(*)	906	2,818	50,102	-4,307
Wholesale and retail trade	(*) (*)	(*) (*)	47,665 (*) (*)	2,064 (*) (*)	5,098 684 4,414	11,210 1,567 9,643	792,220 254,768 537,452	46,185 9,398 36,787
Finance, insurance, and real estate.  Finance. Insurance agents, brokers, and service. Real estate.  Operators and lessors of buildings.  Other real estate.	933 (*) (*) 688 663 (*)	3,208 (*) (*) 2,178 2,115 (*)	19,687 (*) (*) 17,737 16,655 (*)	2,367 (*) (*) (*) -2,326 -1,256 (*)	12,659 2,684 (*) 9,905 7,749 2,156	66, 192 18,833 (*) 47,142 38,204 8,938	507,298 6,387 (*) 496,314 340,326 155,988	-55,661 5,512 (*) -62,270 -57,329 -4,941
Services.  Medical and health services.  Legal services.  Other services.	206 (*) (*) (*)	1,129 (*) (*) (*)	32,097 (*) (*) (*)	9,747 (*) (*) (*)	6,084 294 823 4,967	16, 149 853 2, 557 12, 739	653,569 71,285 190,379 391,905	221,723 34,911 114,819 71,993
		Geor	gia			Haw	<del>,</del>	
All industries	19,347 17,754	71,699 66,645	2,136,544 2,029,267	195,869 184,887	4,169 4,038	25,741 25,479	583,977 581,126	44,133 45,823
Agriculture, forestry, and fishing	1,706 1,593 (*)	5,281 5,054 (*)	124,526 107,277 (*)	14,662 10,982 (*)	180 (*) (*)	360 (*) (*)	2,982 (*) (*)	-1,733 (*) (*)
Mining	(*)	(*)	(*)	(*)	~			ļ
Construction	2,127	4,523	236,773	20,325	(*)	(*)	(*)	(*)
Manufacturing	482	1,254	127,333	15,300	245	590	43,939	12,004
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	5,355 865 4,490	11,770 1,914 9,856	906,263 318,538 587,725	47,957 11,923 36,034	831 (*) 730	1,671 (*) 1,468	69,505 (*) 64,997	8,734 (*) 8,253
Finance, insurance, and real estate Finance. Insurance agents, brokers, and service. Real estate. Operators and lessors of buildings. Other real estate. Services.	6,157 1,954 (*) 4,117 3,098 1,019	39,798 (23,769 (*) 15,853 12,986 2,867 7,953	312,528 6,641 (*) 298,025 189,196 108,829 395,496	-62,497 971 (*) -68,461 -75,193 6,732 153,929	1,879 610 - 1,269 1,056 (*) 875	20,462 12,372 8,090 4,792 (*)	201, 285 24,900 - 176, 385 33,538 (*) 140, 890	8,108 1,694 - 6,414 -8,095 (*) 9,617
Medical and health services	572 (*) 2,221	1,494 (*) 5,304	103,463 (*) 191,708	64,658 (*) 34,070	(*) (*) 701	(*) (*) 1,746	(*) (*) 97,788	(*) (*) -8,499

Table 3.6--PARTMERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

	Number	of	Business	Not profit	Number	of	Business	Net profit
State and industry	Partner- ships	Partners	receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		Ida	ho			Illi	nois	
All industries	5,007 3,803	14,550 11, <b>5</b> 31	580,747 499,707	61,482 56,105	60,416 54,320	247,321 231,974	6,655,858 6,358,051	563,892 506 <b>,</b> 172
Agriculture, forestry, and fishing farms	1,287 1,204 (*)	3,185 3,019 (*)	88,112 81,040 (*)	6,294 5,377 (*)	6,603 6,096 507	16,445 15,347 1,098	340,029 297,807 42,222	64,567 57,720 6,847
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	738	1,552	2 <b>1</b> 9,164	16,056	2,881	6,617	532,771	66,31
Manufacturing	(*)	(*)	(*)	(*)	1,875	7,161	380,472	20,08
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	962	2,260	133,314	5,26
Wholesale and retail trade	653	1,721	137,919	3,987	11,800	27,996	2,493,575	146,55
Wholesale tradeRetail trade	(*) 616	(*) [´] 1,645	(*) 108,672	(*) 2,582	2,541 9,259	7,038 20,958	1,180,543 1,313,032	54,63 91,92
Finance, insurance, and real estate	1,169	5,429	25,482	666	27,084	155,179	1,270,083	-141,02
Finance. Insurance agents, brokers, and service Real estate.	343 (*) 756	2,465 (*) 2,824	(*) 20,575	936 (*) -1,070	5,969 904 20,211	62,887 2,161 90,131	86,647 58,833 1,124,603	-2,31 21,71 -160,42
Operators and lessors of buildings	662 (*)	2,327 (*)	11,033	-1,018 (*)	16,905 3,306	76,319 13,812	867,242 257,361	-163,76 3,34
Services.  Medical and health services.  Legal services  Other services	692 (*) (*) 569	1,702 (*) (*) 1,138	54,867 (*) (*) 25,364	24,417 (*) (*) 6,906	8,514 839 1,037 6,638	27,059 2,580 4,811 19,668	1,469,486 139,135 344,553 985,798	417,72 68,11 181,35 168,25
		Indi	.ana			Io	)wa	·
All industries	18,232 15,937	51,591 46,011	1,763,842 1,669,946	195,324 176,035	19,105 13,091	51,926 37,935	1,845,504 1,447,876	339,61 248,62
Agriculture, forestry, and fishing Farms. Other.	2,418 2,295 (*)	5,880 5,580 (*)	99,614 93,896 (*)	17,807 19,289 (*)	6,317 6,014 303	14,755 13,991 764	430,923 397,628 33,295	106,63 90,99 15,64
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,845	4,205	220,175	24,102	1,416	3,065	156,712	28,69
Manufacturing	731	1,741	99,637	12,507	421	1,196	129,227	17,25
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	767	1,768	48,953	6,74
Wholesale and retail trade	3,739	8.082	772,525	37,229	3,101	7,946	767,560	47,43
Wholesale trade	866 2,873	1,928 6,154	352,788 419,737	9,957 27,272	780 2,321	2,690 5,256	405,450 362,110	16,00 31,43
Finance, insurance, and real estate	5,658	21,244	225,536	-23,730	4,973	17,930	78,409	21,40
Finance	956	6,350	794	-6,263	939	5,221	2,424	4,33
Insurance agents, brokers, and service	(*) 4,418 3,683	(*) 14,268 12,214	(*) 207,577 160,988	(*) -27,527 -34,920	(*) 3,719 1,891	(*) 12,079 6,501	(*) 56,884 28,305	(*) 10,04 -1,75
Other real estate	735	2,054	46,589	7,393	1,828	5,578	28,579	11,79
Services	3,302	8,768	301,978	122,762	1,955	4,945	220,412	109,20
Medical and health services. Legal services. Other services.	375 547 2,380	1,372 1,560 5,836	101,832 84,428 115,718	48,409 51,542 22,811	302 1,213	1,247 1,030 2,668	106,542 46,568 67,302	59,05 30,59 19,56

Table 3.6—PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY -- Continued

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

	Numbe	r of		N-+ 644	Numbe	r of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		Kans	as			Kent	neky	
All industries	12,167 9,787	50,190 41,435	1,202,230 993,180	156,520 133,366	16,295 13,331	41,265 34,242	1,603,199 1,410,485	205,058 187,022
Agriculture, forestry, and fishing	2,496 2,380 (*)	8,988 8,755 (*)	216,961 209,050 (*)	23,933 23,154 (*)	3,177 2,964 (*)	7,726 7,023 (*)	197,241 192,714 (*)	18,011 18,036 (*)
Mining	455	3,890	27,171	6,630	(*)	(*)	(*)	(*)
Construction	586	1,302	134,611	20,654	936	1,913	135,089	12,842
Manufacturing	( <del>*</del> )	(*)	(*)	(*)	(*)	( <del>*</del> )	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	633	1,518	28,420	5,395
Wholesale and retail trade	2,538 404 2,076	5,805 1,330 4,359	481,301 193,187 287,082	26,574 6,658 19,768	3,749 742 2,942	8,372 1,826 6,416	743,848 214,693 524,158	47,675 12,407 34,948
Finance, insurance, and real estate  Finance. Insurance agents, brokers, and service.  Real estate.  Operators and lessors of buildings.  Other real estate.	3,031 849 (*) 2,064 1,380 684	22,606 16,438 (*) 5,913 4,244 1,669	75,476 748 (*) 70,557 33,974 36,583	4,845 1,774 (*) 1,097 -6,459 7,556	3,406 604 (*) 2,449 1,872 577	10,903 2,964 (*) 7,115 5,638 1,477	125,441 1,746 (*) 94,370 51,160 43,210	23,880 4,524 (*) 5,533 -5,797 11,330
Services.  Medical and health services.  Legal services.  Other services.	2,338 (*) (*) 1,695	5,950 (*) (*) 4,233	201,957 (*) (*) 121,031	68,892 (*) (*) 24,571	3,579 (*) 566 2,717	8,475 (*) 1,425 6,353	266,327 (*) 83,597 137,019	89,262 (*) 40,642 25,784
		Loui	siana			Ma	ine	
All industries	11,623 10,135	42,717 35,834	1,534,395 1,436,331	178,145 151,116	2,918 2,593	9,170 8,462	201,982 189,765	35,953 31,988
Agriculture, forestry, and fishing Farms Other	1,627 1,488 139	7,237 6,883 354	105, <i>2</i> 79 98,064 7,215	27,846 27,029 817	593 (*) (*)	1,298 (*) (*)	19,157 (*) (*)	5,174 (*) (*)
Mining	(*)	(*)	(*)	(*)	-	-	-	-
Construction	946	2,104	120,410	11,332	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,912 (*) 1,652	4,544 (*) 3,844	609,736 (*) 443,444	26,608 (*) 21,035	(*) 616	1,567 (*) 1,394	75,474 (*) 60,289	3,607 (*) 3,263
Finance, insurance, and real estate.  Finance. Insurance agents, brokers, and service. Real estate. Operators and lessors of buildings. Other real estate. Services. Medical and health services.	4,109 651 303 3,155 2,332 823 2,276 445	17,723 3,062 1,044 13,617 11,261 2,356 6,344 1,194	130,773 11,515 12,451 106,807 72,004 34,803 322,737 73,152	-873 1,903 1,955 -4,731 -6,865 2,134 121,872 36,327	838 (*) 769 (*) 597 520 (*)	4,524 (*) - 2,050 (*) 1,406 1,189 (*)	10,997 (*) 10,232 (*) 8,519 36,646 (*)	7,458 (*) 4,620 (*) 3,728 15,776 (*)
Medical and nealth services.  Legal services.  Other services.	673 1,158	2,291 2,859	138,119 111,466	67,104 18,441	(*) (*)	· (*)	(*) (*)	(*) (*)

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

	Number	of	D	Not profit	Number	of—	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		Maryl	and			Massachu	setts	
All industries	18,616 17,883	90,751 88,769	2,169,420 2,124,888	237,124 232,025	15,176 15,046	83,448 83,166	1,816,440 1,791,370	229,173 226,839
Agriculture, forestry, and fishing Farms Other	861 733 (*)	2,366 1,982 (*)	48,705 44,532 (*)	5,443 5,099 (*)	347 (*) (*)	772 (*) (*)	37,788 (*) (*)	5,784 (*) (*)
Mining	(*)	(*)	(*)	. (*)	(*)	(*)	(*)	(*)
Construction	1,162	2,767	121,240	17,766	1,081	2,234	187,743	26,333
Mamufacturing	(*)	(*)	(*)	(*)	583	1,197	135,370	9,080
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	404	970	21,884	3,475
Wholesale and retail trade	3,022 537 2,485	7,577 1,199 6,378	519,805 98,174 421,631	45,510 6,145 39.365	2,741 994 1,747	5,987 2,333 3,654	443,328 222,954 220,374	37,229 20,125 17,104
Finance, insurance, and real estate  Finance	9,000 2,667 (*)	64,607 25,589 (*)	828,401 33,535 (*)	-54,668 -23,593 (*)	6,694 1,630 (*)	63,242 43,946 (*)	569,298 147,506 (*)	8,864 48,448 (*)
Real estate  Operators and lessors of buildings  Other real estate	6,332 5,602 730	39,007 35,064 3,943	793,622 711,117 82,505	-31,540 -34,389 2,849	4,931 4,399 532	18,903 16,951 1,952	391,461 340,103 51,358	-49,058 -52,942 3,884
Services. Medical and health services. Legal services. Other services.	3,417 435 692 2,290	9,630 1,498 2,626 5,506	566,000 109,861 244,702 211,437	214,932 56,689 137,823 20,420	3,152 488 414 2,250	8,463 1,192 1,666 5,605	408,722 88,957 138,700 181,065	135,551 37,243 69,076 29,232
		Mich	igan			Minne	esota	
All industries	35,430 33,820	141,864 138,268	3,385,111 3,288,800	292,561 277,599	19,541 14,977	68,898 58,401	1,543,266 1,309,087	103,013 80,985
Agriculture, forestry, and fishing Farms	2,017 1,610 (*)	4,449 3,596 (*)	116,096 96,311 (*)	18,728 14,962 (*)	4,699 4,564 (*)	10,827 10,497 (*)	241,964 234,179 (*)	22,406 22,028 (*)
Mining	(*)	(*)	(*)	* (*)	(*)	( <del>*</del> )	(*)	(*)
Construction	2,197	5,030	270,859	40,251	81.3	1,865	146,973	14,251
Manufacturing	822	1,869	170,647	15,243	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	7,943 1,452 6,491	16,733 3,125 13,608	1,569,610 476,141 1,093,469	103,431 28,717 74,714	3,216 490 2,665	7,226 1,063 6,040	598,488 193,652 403,601	32,684 8,723 23,406
Finance, insurance, and real estate.  Finance. Insurance agents, brokers, and service. Real estate. Operators and lessors of buildings. Other real estate.	14,616 4,582 306 9,728 8,321 1,407	89,336 52,778 631 35,927 29,945 5,982	582,377 24,128 24,292 533,957 453,598 80,359	-79,692 -41,980 9,501 -47,213 -50,700 3,487	6,759 2,052 (*) 4,524 3,270 1,254	38,403 15,868 (*) 22,167 17,894 4,273	211,879 1,272 (*) 204,634 170,205 34,429	-69,173 -3,895 (*) -65,743 -67,197 1,454
Services. Medical and health services. Legal services. Other services.	7,092 578 909 5,605	20,678 1,950 2,747 15,981	587,980 100,078 156,047 331,855	185,494 44,454 79,033 62,007	3,174 (*) 327 2,502	7,701 (*) 1,177 5,535	259,195 (*) 82,365 117,911	98,052 (*) 47,532 22,585

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

	Number	01	D	V-+ 65.+	Number	of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Fartners	receipts	(less loss)
		Missis	sippi			Miss	ouri	
All industries	9,541 8,226	27,590 24,308	1,058,304 944,334	129,162 120,653	20,984 16,444	76,520 65,857	1,994,954 1,713,468	249,661 206,584
Agriculture, forestry, and fishing	1,413 1,315 (*)	3,521 3,282 (*)	129,711 113,970 (*)	9,560 8,509 (*)	4,972 4,540 432	11,537 10,663 874	302,133 281,486 20,647	46,534 43,077 3,457
Mining	(*)	(*)	(*)	( <del>*</del> )	( <b>*</b> )	(*)	(*)	(*)
Construction	524	1,100	70,431	8,273	1,974	4,232	163,833	21,221
Manufacturing	(*)	(*)	(*)	(*)	535	1,602	83,302	7,497
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	( <b>*</b> )	(*)
Wholesale and retail trade	3,035 573 2,462	6,733 1,196 5,537	548,518 174,390 374,128	31,134 6,437 24,697	3,980 673 3,246	9,004 1,615 7,267	832,771 342,050 490,446	44,174 13,833 30,153
Finance, insurance, and real estate Finance. Insurance agents, brokers, and service. Real estate. Operators and lessors of buildings. Other real estate.	2,418 (*) (*) 1,927 1,468 459	10,460 (*) (*) 6,240 5,231 1,009	57,606 (*) (*) 43,365 27,941 15,424	9,041 (*) (*) 4,213 -355 4,568	6,021 1,696 (*) 4,077 2,593 1,484	40,988 24,499 (*) 15,904 11,402 4,502	230,158 27,404 (*) 191,050 152,062 38,988	-3,242 7,790 (*) -16,078 -18,137 2,059
Services.  Medical and health services.  Legal services.  Other services.	1,595 256 (*) 1,070	4,588 603 (*) 2,893	162,410 63,065 (*) 47,620	65,564 25,614 (*) 9,774	3,105 184 463 2,458	8,343 653 1,919 5,771	338,314 66,900 102,805 168,609	129,766 37,094 56,547 36,125
		Mon	tana			Nebr	aska	
All industries	4,988 3,970	15,267 12,254	325,642 235,756	31,264 25,151	9,504 6,330	104,290 95,354	1,194,073 672,380	141,324 84,824
Agriculture, forestry, and fishing	1,072 1,018 (*)	3,121 3,013 (*)	90,076 89,886 (*)	6,127 6,113 (*)	3,187 3,174 (*)	8,962 8,936 (*)	524,877 521,693 (*)	56,810 56,500 (*)
Mining	-	-	-	-	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	628	1,279	91,349	12,107
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,020 (*) 928	2,219 (*) 2,009	135,405 (*) 107,705	6,206 (*) 5,646	1,464 (*) 1,225	3,982 (*) 2,599	375,687 (*) 242,620	17,487 (*) 12,436
Finance, insurance, and real estate.  Finance. Insurance agents, brokers, and service. Real estate.  Operators and lessors of buildings. Other real estate.	1,622 (*) (*) 1,186 921 (*)	6,906 (*) (*) 3,343 2,391 (*)	19,338 (*) (*) 16,455 8,961 (*)	4,426 (*) (*) -651 -611 (*)	- 2,872 978 (*) 1,757 1,494 (*)	85,449 77,592 (*) 7,376 6,068 (*)	48,553 4,865 (*) 37,977 34,940 (*)	-501 6,042 (*) -7,208 -4,477 (*)
Services.  Medical and health services. Legal services. Other services.	678 (*) (*) 592	1,765 (*) (*) 1,458	39,817 (*) (*) 21,953	14,323 (*) (*) (*) 4,003	(*) (*) 524	2,726 (*) (*) 1,606	112,240 (*) (*) 27,984	53,752 (*) (*) 2,736

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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m All \ figures \ are \ estimates \ based \ on \ samples--money \ amounts \ are \ in \ thousands \ of \ dollars} \}$ 

	Numbe	r of		1	Number	of	D	V-+ 01:
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	Business receipts	Net profit (less loss)
		Nev	ada			New Har	mpshire	
All industries	3,114 2,866	12,413 11,801	254,462 239,893	12,049 12,453	2,506 2,442	7,553 7,425	178,793 177,811	24,358 23,846
Agriculture, forestry, and fishingFarms	331 (*) (*)	778 (*) (*)	15,487 (*) (*)	-231 (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)	(*) (*) (*)
Mining	-	-	_	-	(*)	(*)	(*)	(*)
Construction	(*)	(*)	(*)	(*)	347	702	26,216	4,144
Manufacturing	( <del>*</del> )	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services.	_	~	_	_	(*)	( *)	(*)	(*)
Wholesale and retail trade	422 (*) 414	875 (*) 850	56,114 (*) 46,552	5,139 (*) 4,713	806 (*) 793	1,755 (*) 1,726	84,550 (*) 72,354	3,935 (*) 3,609
Finance, insurance, and real estate  Finance  Insurance agents, brokers, and service	1,066 381 (*)	6,997 3,968 (*)	48,441 787 (*)	-14,092 498 (*)	396 (*)	2,902 (*)	11,102	748 (*)
Real estate Operators and lessors of buildings Other real estate	603 (*) (*)	2,865 (*) (*)	43,878 (*) (*)	-15,040 (*) (*)	(*) (*)	(*) (*)	11,102 (*) (*)	(*) (*)
Services.  Medical and health services Legal services.  Other services.	1,079 (*) (*) 877	3,218 (*) (*) 2,602	93,263 (*) (*) 67,578	18,758 (*) (*) 9,924	563 (*) (*) (*)	1,327 (*) (*) (*) (*)	32,951 (*) (*) (*)	11,555 (*) (*) (*)
		New Je	ersey			New A	fexico	
All industries	33,677 32,907	123,081 121,197	2,852,284 2,817,596	325,080 323,485	4,897 4,353	17,179 15,786	417,367 357,757	38,103 31,668
Agriculture, forestry, and fishing	955 770 (*)	2,254 1,884 (*)	43,661 34,688 (*)	3,282 1,595 (*)	544 544	1,393 1,393	59,610 59,610	6,433 6,43
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,803	5,088	214,835	14,327	(*)	(*)	(*)	(*)
Manufacturing	1,222	2,667	200,220	25,899	(*)	(*)	(*)	· (*)
Transportation, communication, electric, gas, and sanitary services	548	1,267	50,808	9,526	(*)	(*)	(*)	(*)
Wholesale and retail trade	6,160 667 5,433	13,559 1,647 11,792	950,574 251,405 697,420	77,513 15,037 62,339	971 (*) 785	2,043 (*) 1,646	207,142 (*) 139,774	11,056 (*) 8,39
Finance, insurance, and real estate.  Finance.  Insurance agents, brokers, and service.  Real estate.  Operators and lessors of buildings.  Other real estate.	16,956 3,768 360 12,828 11,555 1,273	70,243 23,347 1,388 45,508 41,445 4,063	785,386 11,573 194,360 579,453 517,067 62,386	18,640 17,604 25,608 -24,572 -15,731 -8,841	1,626 (*) - 1,304 720 584	9,376 (*) - 6,428 3,058 3,370	24,408 (*) 22,096 12,333 9,763	2,38 (*) 3,79 41 3,38
Services.  Medical and health services.  Legal services.  Other services.	5,533 488 825 4,220	25,889 1,252 2,621 22,016	571,464 70,593 187,276 313,595	173,931 25,250 87,935 60,746	943 (*) . (*) 660	2,297 (*) (*) 1,699	48,658 (*) (*) 32,277	14,64 (*) (*) 5,75

Business Returns/1972 • Partnerships
Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY—Continued

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

	Numbe	r of	Puginoga	Not profit	Numbe	r of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Fartners	receipts	(less loss)
		New	York			North Ca	rolina	
All industries	84,084 80,970	449,404 442,339	13,165,542 13,002,870	1,595,429 1,590,463	20,854 19,231	61,675 57,944	1,774,201 1,678,588	260,511 249,013
Agriculture, forestry, and fishing	4,366 3,114 1,252	9,897 7,065 2,832	194,518 162,672 31,846	11,578 4,966 6,612	1,846 1,623 (*)	4,181 3,731 (*)	110,460 95,613 (*)	12,670 11,498 (*)
Mining	( <del>*</del> )	( <b>*</b> )	(*)	(*)	(*)	(*)	(*)	(*)
Construction	2,826	6,093	597,830	11,258	2,252	4,657	227,243	33,113
Manufacturing	2,638	6,207	579,944	45,713	984	2,577	104,221	8,102
Transportation, communication, electric, gas, and sanitary services	1,455	3,287	112,058	6,866	356	743	27,123	7,645
Wholesale and retail trade	16,533 3,512 12,905	35,992 8,147 27,611	2,963,412 1,441,211 1,501,359	185,138 73,664 111,292	5,248 1,157 4,023	11,523 2,915 8,472	840,278 310,038 530,016	62,193 20,248 41,941
Finance, insurance, and real estate Finance. Insurance agents, brokers, and service. Real estate. Operators and lessors of buildings. Other real estate.	37,086 9,447 425 27,214 25,520 1,694	319,856 145,133 1,051 173,672 167,999 5,673	4,460,794 1,150,808 240,968 3,069,018 2,972,595 96,423	263,679 366,723 54,795 -157,839 -138,095 -19,744	6,022 889 (*) 4,848 4,104 744	28,029 12,621 (*) 14,823 12,805 2,018	131,011 3,423 (*) 112,972 81,871 31,101	-1,361 1,663 (*) -5,637 -9,258 3,621
Services.  Medical and health services.  Legal services.  Other services.	18,003 2,542 3,592 11,869	62,769 11,188 12,838 38,743	4,191,256 724,553 1,146,540 2,320,163	1,082,503 206,533 537,198 338,772	3,726 584 760 2,382	8,742 1,410 2,136 5,196	314,914 84,238 109,324 121,352	133,988 42,744 69,638 21,606
		North	Dakota	•		Oh	nio	
All industries	4,114 2,697	12,328 7,566	265,652 226,455	45,898 26,076	38,692 36,290	150,038 143,919	3,189,657 3,086,596	214,298 201,441
Agriculture, forestry, and fishing	1,417 1,417	4,762 4,762	39,197 39,197	19,822 19,822	2,709 2,402 307	6,793 6,119 674	112,199 103,061 9,138	12,723 12,857 -134
Mining	(*)	(*)	(*)	(*)	1,236	12,702	32,557	-27,495
Construction	(*)	(*)	(*)-	(*)	2,655	7,020	238,648	37,015
Manufacturing	(*)	( <del>*</del> )	(*)	(*) ·	1,412	3,469	155,932	2,992
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	903	2,068	79,450	6,685
Wholesale and retail trade	740 (*) 587	1,681 (*) 1,362	123,982 (*) 71, <i>2</i> 75	6,127 (*) 4,318	8,102 1,340 6,702	17,485 3,257 14,108	1,320,690 481,854 838,572	90,662 28,984 61,709
Finance, insurance, and real estate Finance. Insurance agents, brokers, and service. Real estate. Operators and lessors of buildings. Other real estate.	1,065 (*) - 1,053 445 608	3,829 (*) - 2,935 1,320 1,615	16,953 - 16,953 6,071 10,882	3,864 (*) - 3,756 -299 4,055	15,210 3,456 (*) 11,467 10,090 1,377	79,567 35,172 (*) 42,621 37,502 5,119	621,613 66,326 (*) 526,373 449,456 76,917	-115,058 -8,576 (*) -113,745 -105,387 -8,358
Services. Medical and health services. Legal services. Cother services.	538 (*) (*) 410	1,247 (*) (*) (*)	46,888 (*) (*) 20,332	15,140 (*) (*) 2,073	5,966 479 638 4,849	18,849 1,281 2,869 14,699	608,123 98,203 202,297 307,623	204,697 50,757 118,662 35,278

Table 3.6--PARTHERS, RECEIPTS, AND NET PROFIT BY STATE AND SELECTED INDUSTRY--Continued

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

	Number	of		<u>.</u> .	Number	of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		Oklai	noma		· · · · · · · · · · · · · · · · · · ·	0re	egon	
All industriesAll nonfarm industries	13,180 11,993	41,400 38,255	1,609,159 1,408,272	7,302 -174	14,160 12,439	44,496 40,434	1,536,847 1,439,756	221,391 201,935
Agriculture, forestry, and fishingFarms	1,263 1,187 (*)	3,316 3,145 (*)	206,730 200,887 (*)	7,558 7,476 (*)	2,252 1,721 531	5,264 4,062 1,202	133,661 97,091 36,570	32,724 19,456 13,268
Mining	902	5,801	105,563	-38,292	(*)	(*)	(*)	(*)
Construction	1,096	2,520	144,400	11,200	1,099	2,346	157,756	13,172
Manufacturing	(*)	(*)	(*)	(+)	958	2,094	285,498	32,89
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	3,474 408 3,054	7,608 927 6,657	691,158 201,653 486,337	33,789 8,390 25,390	2,566 (*) 2,286	5,536 (*) 4,879	568,570 (*) 395,956	36,203 (*) 29,549
Finance, insurance, and real estate	3,112 1,015 (*)	13,649 5,800 (*)	112,847 5,013 (*)	-97,130 -69,727 (*)	3,998 1,181 (*)	18,390 9,541 (*)	85,738 2,889 (*)	7,12: 4,600 (*)
Insurance agents, brokers, and service	1,968 1,442 526	7,578 5,826 1,752	100,959 76,761 24,198	-29,831 -30,825 994	2,698 2,112 586	8,602 6,125 2,477	71,234 52,414 18,820	-1,01 -5,13 4,12
Services. Medical and health services. Legal services. Other services	2,535 535 465 1,535	6,286 1,222 1,406 3,658	271,431 114,824 55,044 101,563	82,756 32,015 34,674 16,067	2,301 466 (*) 1,550	6,191 1,563 (*) 3,775	254,784 107,721 (*) 105,350	92,82 43,24 (*) 24,62
		Pennsy	lvania	L		Rhode	Island	
All industries	46,402 43,881	201,516 195,727	5,424,558 5,283,977	605,968 591,863	2,479 2,424	12,549 12,439	182,281 182,173	33,32 33,32
Agriculture, forestry, and fishingFarms	2,595 2,521 (*)	5,948 5,789 (*)	146,836 140,581 (*)	14,714 14,105 (*)	(*) (*)	(*) (*)	2,218 (*) (*)	(*)
Mining	1,365	39,618	91,290	-3,351	-	-	-	1
Construction	4,229	9,412	631,675	69,883	(*)	(*)	(*)	(*)
Manufacturing	1,505	3,837	425,887	45,803	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	931	2,148	107,936	15,163	-	-	_	
Wholesale and retail trade	13,082 2,193 10,888	29,294 5,694 23,598	2,294,037 753,917 1,540,117	36,753	(*) 620	1,755 (*) 1,690	93,276 (*) 64,736	(*)
Finance, insurance, and real estate	13,079 3,217 405 9,457 8,673 784	85,166 53,150 969 31,047 28,532 2,515	737,690 175,046 29,494 533,150 432,904 100,246	22,538 12,096 -37,472 -32,174	(*) (*) (*) 353 (*) (*)	7,665 (*) (*) 1,286 (*) (*)	23,735 (*) (*) (*) 21,278 (*) (*)	2,50 (*) (*) -3,50 (*) (*)
Services	8,965 850 1,212	24,603 1,937 4,504 18,162	962,916 127,603 330,039	314,435 69,326 171,830	588 (*) (*) (*)	1,801 (*) (*) (*)	37,784 (*) (*) (*)	14,60 (*) (*) (*)

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

	Numbe	r of	Business	***	Number	of		
State and industry	Partner- ships	Partners	receipts	Net profit (less loss)	Partner- ships	Partners	Business receipts	Net profit (less loss)
		South C	arolina			South	Dakota	
All industries	9,248 8,324	30,930 28,743	862,791 819,430	106,783 102,173	4,610 3,167	14,220 10,932	307,359 229,013	47,378 35,980
Agriculture, forestry, and fishing FarmsOther	1,372 924 (*)	3,232 2,187 (*)	56,671 43,361 (*)	7,170 4,610 (*)	1,502 1,443 (*)	3,406 3,288 (*)	83,736 78,346 (*)	12,057 11,398 (*)
Mining	(*)	(*)	(*)	(*)	-	-	-	-
Construction	929	2,054	126,636	13,834	(*)	(*)	(*)	(*)
Manufacturing	( <del>*</del> )	( *)	( <del>*</del> )	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	( <del>*</del> )
Wholesale and retail trade. Wholesale trade. Retail trade.	2,323 (*) 2,066	5,156 (*) 4,568	427,173 (*) 323,439	24,153 (*) 18,248	(*) 288	1,051 (*) 601	121,673 (*) 54,194	4,963 (*) 2,925
Finance, insurance, and real estate	2,521 528 (*) 1,907 1,236 671	15,307 5,300 (*) 9,727 4,337 5,390	86,613 1,188 (*) 77,079 33,098 43,981	9,256 -779 (*) 6,833 -2,717 9,550	1,662 (*) (*) (*) 1,272 747 525	6,909 (*) (*) (*) 4,941 1,932 3,009	17,222 (*) (*) (*) 8,560 6,448 2,112	4,989 (*) (*) 1,011 -268 1,279
Services.  Medical and health services.  Legal services.  Other services.	1,445 (*) 450 897	3,658 (*) 1,111 2,339	117,941 (*) 45,611 51,952	50,742 (*) 26,574 11,288	636 91 (*) 493	2,126 235 (*) 1,572	51,155 24,431 (*) 14,986	21,345 11,357 (*) 2,001
		Tenn	essee		ļ	Te	xas	
All industries	21,018 18,063	61,284 53,982	2,240,229 2,172,997	214,706 212,603	74,809 63,919	272,493 243,400	8,006,659 6,853,971	346,778 326,249
Agriculture, forestry, and fishing Farms Other	3,154 2,955 (*)	7,838 7,302 (*)	104,320 67,232 (*)	7,518 2,103 (*)	12,215 10,890 1,325	32,043 29,093 2,950	1,249,995 1,152,688 97,307	29,561 20,529 9,032
Mining	(*)	(*)	(*)	(*)	2,667	19,389	459,578	-125,652
Construction	1,505	3,220	190,995	16,453	4,864	10,528	673,390	55,581
Manufacturing	790	1,765	137,688	13,350	1,924	4,341	608,941	57,708
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	. (*)	(*)	1,216	3,767	110,346	10,675
Wholesale and retail trade	5,829 773 5,056	12,843 2,027 10,816	1,219,529 402,427 817,102	60,280 13,901 46,379	11,934 2,155 9,656	27,821 5,275 22,177	2,566,440 929,963 1,628,018	126,544 44,741 81,437
Finance, insurance, and real estate.  Finance. Insurance agents, brokers, and service. Real estate.  Operators and lessors of buildings.  Other real estate.	5,962 1,155 286 4,521 3,719 802	26,159 8,091 572 17,496 14,301 3,195	225,547 12,197 22,306 191,044 128,298 62,746	4,085 182 8,526 -4,623 -9,459 4,836	27,904 6,549 1,155 20,200 13,752 6,448	141,677 54,541 3,804 83,332 55,797 27,535	1,211,412 28,523 133,335 1,049,554 674,137 375,417	-135,111 1,491 39,604 -176,206 -210,656 34,450
Services.  Medical and health services.  Legal services.  Other services.	3,461 (*) (*) 2,783	8,506 (*) (*) 6,641	325,077 (*) (*) 199,010	109,407 (*) (*) 37,053	11,623 1,055 1,447 9,121	31,935 4,089 4,945 22,901	1,122,161 261,306 289,590 571,265	330,683 125,023 146,411 59,249

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

	Number	01		N-4	Number	of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		Uta	ìh			Ver	mont	r
All industries	5,898 4,880	19,232 16,189	557,327 475,941	27,735 20,832	2,203 1,990	7,878 7,440	111,532 104,106	15,067 14,296
Agriculture, forestry, and fishingFarms	1,018 1,018 -	3,043 3,043	81,386 81,386	6,903 6,903	(*) (*) -	(*) (*)	(*)	(*) (*)
Mining	(+)	(*)	(*)	(*)	- '	-	-	-
Construction	369	772	89,412	8,285	(*)	(*)	(*)	(*)
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(+)	(*)
Wholesale and retail trade	(*) (83	3,435 (*) 2,168	185,892 (*) 111,662	11,032 (*) 7,912	(*) 480	1,211 (*) 1,039	45,862 (*) 30,428	(*) 1,431
Finance, insurance, and real estate Finance Insurance agents, brokers, and service	1,940 784 -	7,408 2,729 ( -	63,030 4,721	-18,431 -1,145	758 (*) (*)	4,819 (*) (*)	(*)	1,945 (*) (*)
Real estate	1,156 835 (*)	4,679 3,416 (*)	58,309 43,800 (*)	-17,286 -25,078 (*)	491 489 (*)	1,353 1,349 (*)	10,534 9,155 (*)	449 306 (*)
Services	1,291 (*) (*) 1,021	3,217 (*) (*) (*) 2,494	91,471 (*) (*) 49,750	17,917 (*) (*) 3,186	(*) (*) (*) (*)	(*) (*) (*) (*)	17,640 (*) (*) (*)	(*) (*) (*) (*)
		Virg	inia			Washi	ngton	.,
All industries	17,253 15,964	69,545 66,023	1,595,276 1,541,000	200,704 189,631	20,173 18,464	78,797 72,752	1,499,618 1,347,332	174,642 150,894
Agriculture, forestry, and fishing	1,439 1,289 (*)	4,078 3,522 (*)	66,921 54,276 (*)	14,594 11,073 (*)	2,149 1,709 440	6,988 6,045 943	196,073 152,286 43,787	37,159 23,748 13,411
Mining	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Construction	1,662	3,817	212,052	16,574	1,134	2,581	232,509	23,014
Manufacturing	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Transportation, communication, electric, gas, and samitary services	450	943	20,352	4,807	470	993	45,342	5,304
Wholesale and retail trade	3,837 (*) 3,475	8,157 (*) 7,346	521,637 (*) 410,767	35,612 (*) 31,009	553	6,839 1,375 5,464	473,504 118,455 355,049	32,935 9,445 23,490
Finance, insurance, and real estate.  Finance. Insurance agents, brokers, and service. Real estate.  Operators and lessors of buildings. Other real estate.	5,935 1,500 (*) 4,361 3,417 944	41,148 23,028 (*) 17,969 14,347 3,622	326,280 10,551 (*) 307,518 206,848 100,670	-2,691 8,227 (*) -13,523 -21,932 8,409	4,487	47,858 21,646 (*) 25,984 20,878 5,106	151,924 3,951 (*) 145,026 103,020 42,006	-24,293 2,869 (*) -28,964 -26,746 -2,218
Services Medical and health services Legal services Other services	3,369 173 (*) 2,364	9,977 828 (*) 6,451	354,846 63,570 (*) 160,546	138,284 33,425 (*) 29,516	4,065 299 744	12,406 1,305 2,241 8,860	317,046 58,956 118,828	102,141 23,829 66,303

Table 3.6--PARTNERS, RECEIPTS, AND NET PROFIT, BY STATE AND SELECTED INDUSTRY--Continued

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

	llumber	of			Numbe:	r of	Business	Net profit
State and industry	Partner- ships	Partners	Business receipts	Net profit (less loss)	Partner- ships	Partners	receipts	(less loss)
		West V	rginia			Wisco	onsin	,
All industries	7,605 7,333	42,255 41,711	405,211 389,076	83,298 81,328	18,547 14,713	63,281 55,228	1,347,342 1,189,161	204,731 162,321
Agriculture, forestry, and fishing Farms	(*) (*)	(*) (*)	(*) (*)	(*) (*) -	3,968 3,834 (*)	8,321 8,053 (*)	163,306 158,181 (*)	43,714 42,410 (*) (*)
Mining	2,121	24,718	12,500	-8,209	(*)	, ,	87,415	10,509
Construction	(*)	(*)	(*)	(+)	1,212	2,889	,	1 '
Manufacturing	(*)	(*)	(*)	(*)	702	1,580	136,026	13,443
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Wholesale and retail trade	1,367 (*) 1,321	2,892 (*) 2,755	189,461 (*) 153,513	19,292 (*) 17,315	3,681 650 3,031	8,219 1,547 6,672	520,985 137,448 383,537	38,353 9,410 28,943
Finance, insurance, and real estate	2,214 705	8,973 4,560	15,947 71	4,941 2,263	6,230 1,745 (*)	33,676 19,176 (*)	184,476 547 (*)	22,677 33,246 (*)
Insurance agents, brokers, and service	1,509 1,368 (*)	4,413 4,054 (*)	15,876 9,681 (*)	2,678 1,621 (*)	4,298 3,473 825	13,877 11,491 2,386	180,372 139,640 40,732	-12,679 -13,817 1,138
Services. Medical and health services. Legal services. Other services.	1,130 (*) (*) 505	2,937 (*) (*) 1,090	124,907 (*) (*) 43,840	57,412 (*) (*) (*) 11,357	2,054 296 (*) 1,450	5,695 1,122 (*) 3,388	229,424 71,341 (*) 90,901	85,231 30,554 (*) 12,620
		₩yor	ning	-				
All industries	2,626 2,163	6,989 5,987	239,585 169,451					
Agriculture, forestry, and fishing	463 463 -	1,002 1,002	70,134 70,134 -	12				
Mining	(*)	(*)	(*)	(*)				
Construction	(*)	(*)	(+)	(*)				
Manufacturing	(*)	(*)	(*)	(*)				
Transportation, communication, electric, gas, and sanitary services	(*)	(*)	(*)	· (*)				
Wholesale and retail trade	(*) 388	993 (*) 781	83,791 (*) 62,341	(*)	,			
Finance, insurance, and real estate	(*) (*) (*) 680 454 (*)	1,148	(*)	(*) (*) 678 792 (*)	3			
Services.  Medical and health services.  Legal services.  Other services.	(*) (*) (*) (*)	950 (*) (*) (*)	17,031 (*) (*) (*) (*)	(*) (*) (*) (*)	•			

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

United States total includes returns with Puerto Rican addresses. However, data for these returns are not shown separately because of the small number of sample returns on which they were based.

Table 3.7--RECEIPTS, PAYMENTS TO PARTNERS, AND NET PROFIT, BY NUMBER OF PARTNERS AND SELECTED INDUSTRIES
[All figures are estimates based on samples--money amounts are in thousands of dollars]

		All ac	tive partnersh	ps	
Industry	Number of partner- ships	Number of partners	Business receipts	Payments to partners	Net profit (less loss)
	(1)	(2)	(3)	(4)	(5)
All industries	992,012	4,066,466	104,283,345	2,139,439	9,618,4
griculture, forestry, and fishing.	114,426	312,966	8,882,855	102,638	748,9
Farms. Field crop.	102,327 33,977	283,759 95,160	8,094,176 1,777,591	84,753 30,670	640,1 350,9
Fruit, tree nut, and vegetable	10,141	38,122	744,795	13,139	18,0
Livestock	55,658 12,099	144,216 29,207	5,445,079 788,679	29,948 17,885	265,5
ining	13,562	138,581	1,416,074	24,283	-385,7
Oil and gas extraction	11,537 2,025	132,692 5,889	949,750 466,324	18,695 5,588	-371,4 -14,2
onstruction	60,945	137,277	9,455,043	192,777	907,8
General contractors	22,570 37,869	51,796 83,962	6,129,875 3,302,881	77,963 114,814	393,3 512,3
Plumbing, heating, and air conditioning	5,446 21,550	11,572 49,302	638,360	18,648 74,878	61,8
unufacturing	30,176	79,665	5,689,332	105,828	400,4
Lumber and wood products, except furniture	4,899 6,052	11,513 16,893	935,910 524,331	14,702 21,560	99,0 49,3
Machinery, except electrical.  Other manufacturing industries.	2,503	5,938	264,169	13,530	22,4
ransportation, communication, electric, gas, and sanitary services	16,722 18,710	45,321 46,194	3,964,922 1.612.086	56,036 40,465	229,5 169,1
Transportation	15,458	36,258	1,350,055	35,070	143,8
Trucking and warehousing. Other transportation.	11,533 3,925	26,436 9,822	968,122 381,933	29,383 5,687	115,5
Communication, electric, gas, and sanitary services	3,252	9,936	262,031	5,395	25,2
molesale and retail trade	196,486 34,499	446,328 85,458	36,656,453 12,935,960	492,809 127,639	2,221,3
Retail trade	161,201	359,170	23,666,041	363,327	1,595,0
Building materials and garden supplies	9,094	20,898 10,769	1,845,750 905,481	29,895	132,7
Food stores	4,562 22,769	49,134	5,273,839	11,487 49,599	227,9
Crocery stores	16,505 6,264	35,998 13,136	4,387,000 886,839	35,103 14,496	172,5
Automotive dealers and service stations	32,541	70,709	6,461,587	73,966	325,9
Motor vehicle dealers	7,383	16,288 40,709	2,906,317 2,735,251	24,979 32,818	104,4
Other automotive dealers	6,121	13,712	820,019	16,169	48,7
Apparel and accessory stores	11,248	25,976 24,389	1,233,278	30,929 25,885	128,6
Eating places	22,167 10,836	52,775 23,897	2,140,956 647,743	41,899 22,461	165,3 63,7
Liquor stores	4,612	10,238	833,845	10,995	46,9
Other retail trade	32,406 786	70,385	2,800,230 54,452	66,211 1,843	292,1
inance, insurance, and real estate	375,752	2,328,349	19,277,362	382,114	-949,2 356,1
Finance  Banking, and credit agencies other than banks	92,854 2,426	1,054,870 15,446	1,973,919 86,838	191,186 11,369	37,4
Security, commodity brokers, and services	3,954 86,474	36,025 1,003,399	1,566,551	145,995 33,822	478,5 -159,9
Insurance agents, brokers, and service	9,650	26,368	1,295,967	48,769	373,2
Real estate Operators of buildings	273,248 224,310	1,247,111	16,007,476	142,159 95,759	-1,678,: -1,836,4
Lessors, other than buildings Real estate agents, brokers, and managers	24,701 9,721	101,656	251,797 728,893	4,335 15,444	-31,9 82,7
Other real estate		63,695	2,666,224	26,621	106,9
ervices. Hotels and other lodging places.	172,864 13,324	549,609 52,584	20,990,765	792,903 23,068	6,462,7 -76,9
Motels, motor hotels, and tourist courts.	5,879	24,898	722,775	11,988	6,3
Other lodging places Personal services	7,445	27,686 67,199	726,865	11,080 64,669	-83,2 191,8
Laundries, dry cleaning, and garment services	10,052	31,539	407,762	16,850	45.4
Beauty shopsBarber shops	7,109 4,059	14,554 8,615	175,810 94,061	16,833 8,001	35,1 28,
Other personal services	5,578	12,491	405,265	22,985	82,
Business services	23,325	101,974 42,957	1,366,648 1,031,942	47,202 35,512	97,
Automobile repair shops	13,863 7,547	29,495 15,744	751,166 379,471	26,316 13,303	133, 75,
Other automobile repair.	6,316	13,751	371,695	13,013 9,196	57,
Automobile parking and other services.  Miscellaneous repair services.	5,568	13,462	280,776 439,063	22,703	85,
Amusement and recreation services, including motion pictures	13,039	45,066	984,631	17,165	12,
Medical and health services		63,529 36,677	4,396,136 2,891,746	163,593 118,475	1,450,
Other medical and health services	8,547	26,852	1,504,390	45,118	327,
Legal services. Engineering and architectural services.	26,075 6,288	88,153 16,369	5,830,285 1,369,475	164,596 60,172	3,083,1 264,6
Accounting, auditing, and bookkeeping services.  Certified public accountants.	10,096	36,885 28,946	2,918,220 2,695,838	180,513 154,960	845,6 798,7
Other accounting, auditing, and bookkeeping services	2,823	7,939	222,382	25,553 13,710	46,9 26,1
Other services	4,211	11,085	121,827	10, رسد	( 0,0

Table 3.7—RECEIPTS, PAYMENTS TO PARTNERS, AND NET PROFIT, BY NUMBER OF PARTNERS AND SELECTED INDUSTRIES—Continued

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

[All figures are estima	tes based on s	amplesmoney	amounts are in	thousands of	dollars			
	P	artnerships wi	th 2 partners		Pa	rtnerships wit	h 3 partners	
Industry	Number of partner- ships	Business receipts	Payments to partners	Net profit (less loss)	Number of partner- ships	Business receipts	Payments to partners	Net profit (less loss)
	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
All industries	659,347	57,652,197	1,007,203	5,347,900	143,182	16,225,674	374,017	1,610,178
Agriculture, forestry, and fishing.  Farms.  Field crop.  Fruit, tree nut, and vegetable.  Livestock.  Agricultural services, forestry, and fishing.	85,218 75,292 23,395 5,708 44,207 9,926	5,687,127 5,152,410 1,018,749 343,924 3,691,821 534,717	45,606 33,236 11,763 3,550 17,445 12,370	654,603 566,700 227,541 37,536 286,646 87,903	16,872 15,611 5,240 1,950 8,133 1,261	1,626,674 1,492,834 412,031 188,761 880,575 133,840	27,371 24,975 12,110 4,631 7,339 2,396	205,914 187,441 96,713 22,059 69,346 18,473
Mining. Oll and gas extraction. Other mining.	6,265 5,094 1,171	615,038 334,306 280,732	12,390 8,716 3,674	-165,334 -177,520 12,186	1,575 1,025 550	412,356 318,187 94,169	2,122 1,051 1,071	44,581 67,933 -23,352
Construction.  General contractors. Special trade contractors. Plumbing, heating, and air conditioning. Contractors, not elsewhere classified.	52,108 18,688 33,106 4,894 18,283 23,614	7,022,802 4,323,562 2,681,700 534,680 1,497,922 3,308,916	140,778 57,641 83,137 14,539 51,327	670,525 239,757 428,496 56,745 235,699 265,681	6,546 2,707 3,714 465 2,566 4,185	1,371,839 924,347 445,628 78,272 297,436 869,516	39,988 12,417 27,571 3,188 21,223 21,622	132,604 70,089 63,391 5,986 47,648 28,527
Manufacturing Lumber and wood products, except furniture. Printing, publishing, and allied industries. Machinery, except electrical. Other manufacturing industries.	3,959 4,838 1,967 12,850	510,970 348,677 145,765 2,303,504	9,558 12,113 7,414 29,705	59,571 56,364 19,362 130,384	643 752 (*) 2,416	158,886 74,817 (*) 585,061	1,670 6,688 (*) 10,549	16,411 -20,741 (*) 37,498
Transportation, communication, electric, gas, and sanitary services. Transportation. Trucking and warehousing Other transportation. Communication, electric, gas, and sanitary services	15,494 12,933 9,870 3,063 2,561	1,150,126 975,978 737,143 238,835 174,148	29,254 25,646 20,675 4,971 3,608	3,388 32,192	2,117 1,867 1,199 668 (*)	223,426 170,443 105,982 64,461 (*)	7,912 7,068 6,715 353 (*)	20,264 17,338 11,343 5,995 (*)
Wholesale and retail trade	168,402 27,077	25,120,470 7,371,716	327,006 69,484	1,606,732	20,367 5,069	6,022,152 2,485,861	91,630 25,370	331,739 126,690
Retail trade.  Building materials and garden supplies.  General merchandise stores.  Food stores.  Grocery stores.  Other food stores.	140,604 7,470 3,586 20,392 14,583 5,809	17,699,158 1,247,148 536,493 3,956,258 3,234,119 722,139	255,871 19,046 5,043 37,906 26,079 11,827	39,134 186,808 137,510	15,296 1,318 591 1,824 1,431 393	3,534,215 328,404 168,366 870,160 791,990 78,170	66,218 6,071 3,328 7,460 5,545 1,915	204,951 20,979 7,620 29,383 24,898 4,485
Automotive dealers and service stations.  Motor vehicle dealers.  Gasoline service stations.  Other automotive dealers.	29,174 6,350 17,728 5,096	5,083,460 2,042,863 2,401,706 638,891	53,836 17,014 27,233 9,589	79,404 157,886 38,010	808	827,350 502,609 206,363 118,378	12,209 4,763 2,442 5,004	32,905 16,081 11,585 5,239 17,641
Apparel and accessory stores. Rurniture and home furnishings stores. Eating places. Drinking places. Liquor stores. Other retail trade. Wholesale and retail trade not allocable.	9,628 9,399 18,893 9,576 3,759 28,727 721	902,197 1,086,405 1,473,660 546,579 656,091 2,210,867 49,596	21,026 15,986 27,230 18,890 8,746 48,162 1,651	104,024 108,753 51,857 37,939 244,527 3,059	1,306 1,928 1,160 728 2,884 (*)	199,422 272,323 311,626 87,176 138,698 330,690 (*)	6,235 5,607 8,554 2,599 1,010 13,145 (*)	31,480 23,686 11,889 6,496 22,872 (*)
Finance, insurance, and real estate	173,623 27,989 1,212 1,670 25,107	6,459,323 288,443 17,063 113,393 157,987	98,480 19,864 3,898 5,400 10,566	30,591 14,504 45,960	(*) (*) 13,337	2,692,729 100,973 (*) (*) 63,649	37,833 7,842 (*) (*) 5,226	-175,191 -39,572 (*) (*) -57,463
Insurance agents, brokers, and service.  Real estate.  Operators of buildings Lessors, other than buildings Real estate agents, brokers, and managers.  Other real estate.	7,365 138,269 114,557 10,354 6,041 7,317	3,810,174 109,902	29,459 49,157 24,480 2,071 8,304 14,302	-198,926 -349,129 -4,320 - 95,431 - 50,452	51,041 40,798 5,726 1,645 2,872	148,032 2,443,724 1,858,599 51,739 119,077 414,309	7,564 22,427 14,577 270 2,339 5,241	48,108 -183,727 -251,262 5,380 16,125 46,030
Services Hotels and other lodging places Motels, motor hotels, and tourist courts Other lodging places	9,166	644,517 300,544	289,874 8,983 3,922 5,063	4,198	1,556	2,970,322 222,804 116,579 106,225	145,519 3,446 1,527 1,919	1,020,154 -16,670 -4,126 -12,544
Personal services  Laundries, dry cleaning, and garment services  Beauty shops  Barber shops  Other personal services	8,708 6,798 3,562 4,685	306,370 165,729 80,371 261,796	41,80 13,15 14,35 5,18 9,11	40,939 34,789 7 23,756 L 58,988	914 (*) (*) (*)	54,010 (*) (*) (*) 92,764	(*) (*) 9,134	24,181 3,055 (*) (*) 16,072
Business services. Automobile repair and services. Automobile repair shops. General automobile repair shops. Other automobile repair. Automobile parking and other services.	16,814 12,432 6,966 5,466 4,382	857,881 654,887 348,009 306,878 202,994	30,100 25,190 20,391 10,340 10,040 4,790	146,355 3 122,527 3 71,191 5 51,336 7 23,828	1,958 1,276 517 759 682	110,581 75,862 29,626 46,236 34,719	11,203 5,950 5,242 2,931 2,311 708	34,370 8,915 9,571 4,240 5,331 -656
Miscellaneous repair services.  Ammsement and recreation services including motion pictures.  Medical and health services.  Offices of physicians.  Other medical and health services.	9,066 12,620 6,220 6,400	532,076 1,688,628 875,139 813,489	18,70 5,33 52,39 20,44 31,95	37,185 7 716,457 5 523,024 2 193,433	1,547 2,821 1,947 874	521,307 189,559	3,866 3,940 23,113 16,813 6,300	8,184 8,926 340,816 288,444 52,372
Legal services. Engineering and architectural services. Accounting, auditing, and bookkeeping services. Certified public accountants. Other accounting, auditing, and bookkeeping services. Other services. Nature of business not allocable.	4,622 6,061 3,755 2,304 3,292	487,036 457,806 7 386,610 71,196 72,599	43,23 18,52 36,80 26,25 10,54 8,78	115,982 7 167,438 8 149,491 9 17,947 0 16,483	887 1,997 1,696 (*)	(*) 28,458	(*) 3,291	440,976 52,163 110,972 104,135 (*) 7,321

Table 3.7—RECEIPTS, PAYMENTS TO PARTNERS, AND NET PROFIT, BY NUMBER OF PARTNERS AND SELECTED INDUSTRIES--Continued

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

[All figures are estime		Partnerships w		<del></del> -		erships with 5	or more partn	ers
		· · · · · · · · · · · · · · · · · ·	par viieta				1	
Industry .	Number of partner- ships	Business receipts	Payments to partners	Net profit (less loss)	Number of partner- ships	Business receipts	Payments to partners	Net profit (less loss)
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
All injustries					124,408	22,983,014	585,943	1,921,941
All industries	65,075 5,250	7,422,460 707,037	172,276 9,716	738,428 56,068	7,086	862,017	19,945	-167,654
Farms Field crop	4,799 2,075	651,273 161,513	8,713 4,031	43,840 19,234	6,625 3,267	797,659 185,298	17,829 2,766	-157,801 7,427
Fruit, tree nut, and vegetableLivestock	780 1,754	109,554 377,583	2,042 2,625	14,694 12,470	1,703	102,556 495,100	2,916 2,539	-56,248 -102,885
Agricultural services, forestry, and fishing	(*) 1,219	(*) 98,711	(*) 1,622	(*) -49,709.	(*) 4,503	(*) 289,969	(*) 8,149	(*) -215,254
Oil and gas extraction Other mining	(*)	72,157 (*)	1,374 (*)	-45,896 (*)	4,442 (*)	225,100 (*)	7,554 (*)	-215,953 (*)
Construction. General contractors.	1,479 738	521,314 431,682	8,248 5,623	69,051 56,495	812 437	539,088 450,284	3,763 2,282	35,646 27,045
Special trade contractors	736 : (*)	89,103 (*)	2,625	12,616	(*)	86,450 (*)	1,481 (*)	7,803: (*) (*)
Contractors, not elsewhere classified	528 1,149	59,369 464,947	1,453 10,428	10,297 45,211	(*) 1,228	(*) 1,045,953	(*) 14,988	61,024
Lumber and wood products, except furniture  Printing, publishing, and allied industries	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*). (*)	(*) (*)	(*) (*)	(*) (*)
Machinery, except electrical Other manufacturing industries	(*) 660	(*) 314,503	(*) 5,312	(*) 30,134	(*) 796	(*) 761,854	(*) 10,470	(*) 31,535
Transportation, communication, electric, gas, and sanitary services Transportation	516 (*)	100,623 (*)	1,020 (*)	1,852 (*)	583 341	137,911 113,756	2,279 1,477	18,593 26,514
Trucking and warehousing	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)
Communication, electric, gas, and sanitary services  Wholesale and retail trade	(*) 4,740	(*) 1,985,513	(*) 33,119	(*) 106,709	(*) 2,977	(*) 3,528,318	(*) 41,054	(*) 176,160
Wholesale trade	1,436	986,025	12,950	46,984	917	2,092,358	19,835	84,066
Retail trade Building materials and garden supplies	3,241 (*)	996,708 (*)	20,019 (*)	59,436 (*)	(*)	1,435,960 (*)	21,219 (*)	92,094 (*)
General merchandise stores	(*) 353	(*) 219,217	(*) 1,966		(*)	(*) 228,204 (*)	(*) 2,267 (*)	(*) 4,689 (*)
Grocery stores	(*) (*)	(*)	(*) (*)	(*)	(*)	(*)	( <b>*</b> )	(*) .
Automotive dealers and service stations	570 (*)	242,703 (*)	5,174 (*)	8,624	(*)	308,074	2,747 (*)	9,110 (*)
Gasoline service stations Other automotive dealers	(*) (*)	(*)	(*) (*)	(*).	(*)	(*)	(*)	(*)
Apparel and accessory stores Furniture and home furnishings stores	(*) (*)	(*) (*)	(*) (*)	(*)	(*) (*)	(*)	(*)	(*)
Eating places	726 (*)	117,197	2,174 (*) (*)	10,040 (*) (*)	(*) (*)	238,473 (*) (*)	3,941 (*) (*)	22,906 (*) (*)
Liquor stores. Other retail trade. Wholesale and retail trade not allocable	(*) 621 (*)	(*) 112,681 (*)	2,302 (*)		(*)	(*)	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	(*)
Finance, insurance, and real estate	41,104	1,811,586	24,582	-120,826	94,656	8,313,724 1,530,169	221,219 158,796	-607,796 400,147
Finance.  Banking, and credit agencies other than banks  Security, commodity brokers, and services	9,584 (*) (*)	54,334 (*) (*)	4,684 ·(*)	-35,063 (*) (*)	41,354 679 1,641	56,416 1,398,792	5,873 136,839	16,362 411,175
Holding and investment companies	8,996	23,933	1,946	-45,185	39,034	74,961 653.557	16,084	-27,390 180,714
Insurance agents, brokers, and service	347 31,173 25,246	60,865 1,696,387 1,410,354	4,074 15,824 12,448	-107,277	537 52,765 43,709	6,129,998 5,281,435		
Operators of buildings. Lessors, other than buildings Real estate agents, brokers, and managers	3,577	30,288 45,421	1,132	-464	5,044 1,372	59,868 104,377	862 4,119	
Other real estate	1,687	210,324	1,562	12,447	2,640 11,812	684,318 8,239,441	5,516 274,148	-1,943 2,619,418
Services. Hotels and other lodging places Motels, motor hotels, and tourist courts	9,407 1,037 772	1,726,800 116,635 71,713	83,362 3,163 2,370	-7,179	1,565	465,684 233,939	7,476 4,169	-57,329
Other lodging places	(*)	(*)	(*)	(*)	850	231,745 57,158	3,307 2,572	-52,296
Personal services.  Laundries, dry cleaning, and garment services  Beauty shops.	(*)	43,083 (*)	(*)	4,491 (*)	(*) (*)	(*) (*)	(*) (*)	(*)
Barber shops. Other personal services.	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
Business services	929 433	76,297 36,055	1,573 4,046	6,126	1,187 226	220,402 27,425	4,318 326	-34,817 -1,331
Automobile repair and Services  Automobile repair shops.  General automobile repair shops.	(*) (*)	(*) (*)	(*)	(*) (*)	(*)	(*)	(*) (*)	(*)
Other automobile repair. Automobile parking and other services.	(*) (*)	(*)	(*) (*)	(*)	(*) (*)	(*) (*)	(*)	(*) (*)
Miscellaneous repair services	(*)	(*) 62,675	1,047	(*) 2,776	(*) 1,580	(*) 271,118	(*) 6,840	
Medical and health services.  Offices of physicians	1,383 912	372,340	12,502 9,578	177,735 148,032	2,052 1,250	1,624,302 1,229,893	75,581 71,639	542,803 490,713
Other medical and health services	471	106,933 650,425	2,924 32,336	29,703	802 3,194	394,409 3,084,065	3,942 53,347	52,090 1,634,899
Engineering and architectural services. Accounting, auditing, and bookkeeping services.	(*)	(*)	(*) 15,642	(*)	(*)	(*)	(*) 105,819	(*) 488,185
Certified public accountants	(*)	201,560	14,019 (*)	77,896 (*)	1,079	1,850,779 (*)	95,569 (*)	(*)
Other services	(+)	(*)	(+)	(*)	(*)	(*) 26,593	(*)	1,804
	1 1	L	1 17	<del>''/</del> -	L	1 20,793	John totals	

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Other farms," "Painting, paper hanging, and decorating," "Masonary, stonework, and plastering," and "Contractors not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 3.2--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION

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

[All rigures are estim	ates based on s	samplesmoney	amounts are in	thousands of	dorrarsj			
	Numbe	r of			Number	of		
Year of organization	Partnerships	Partners	Business receipts	Net profit (less loss)	Partnerships	Partners	Business receipts	Net profit (less loss)
						1		
- Property of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon								•
		All ind	ustries		T19A	culture, fores		Tufa
•						Tot	al	
Total	990,625	4,063,030	104,165,816	9,615,307	114,285	312,667	8,877,619	750,401
Vot shown	110,602 3,026	418,232 28,477	8,432,317 2,198,824	1,281,120 552,709	21,575 (*)	. 57,372 (*)	1,193,011 (*)	186,914 (*)
1920-29	3,621	25,420	1,146,096	225,770	513	3,218	48,546	9,330
1930-39 1940-49	9,460 48,794	33,450 166,668	2,248,322 10,761,826	392,901 1,638,360	1,352 7,991	3,228 22,259	97,795 871,201	17,428 128,108
1950-59	113,853	470,308	18,649,305	3,203,125	15,266	38,155	1,581,190	246,059
1960-64	111,632 231,222	467,670 1,021,030	12,554,371 24,449,331	2,003,205 1,784,792	13,900 23,846	34,826 65,055	1,257,251 1,809,965	162,770 169,921
1970. 1971.	78,491	345,411	7,741,271	-20,587	6,977 8,959	18,297 23,936	439,258 857,614	10,286 20,984
1972	115,596 164,328	441,305 645,059	9,109,169 6,874,984	-503,240 -942,848	13,643	45,625	707,689	-199,152
		L	Agricult	ure. forestry.	and fishing	Continued		· · · · · · · · · · · · · · · · · · ·
					rins			
		То	tal			Field	crop	
Total	102,248	283,584	8,089,393	641,706	33,977	95,160	1,777,591	350,915
Not shown	20,346	54,806 (*)	1,124,276 (*)	176,321 (*)	7,369	20,649 (*)	256,095 (*)	82,481 (*)
1920-29	509	3,205	44,336	9,100	(*)	(*)	(*)	(*)
1930-39 1940-49	1,196 7,643	2,883 21,378	83,441 802,231	15,679 123,133	540 3,211	1,299 10,667	31,479 161,608	10,200 50,677
1950-59	14,255	35,425	1,394,099	219,821	4,549	11,754	275,021	71,153
1960-64	12,830 21,602	32,322 59,577	1,154,357 1,662,027	144,647 140,371	4,841 6,687	13,285 18,162	204,740 433,196	66,809 64,265
1970	5,725 7,503	15,640 20,512	400,357 786,743	-30 12,994	1,484 2,189	4,373 5,643	64,814 189,949	3,018 15.165
1972. ,	10,438	37,264	624,091	-197,921	2,908	8,596	139,491	-17,399
	F	ruit, tree nut	, and vegetabl	.e		Live	stock	
Total	10,141	38,122	744,795	18,041	55,579	144,041	5,440,296	267,103
Not shown	1,402	2,959 (*)	88,769 (*)	10,390 (*)	11,252 (*)	30,366 (*)	761,067 (*)	78,865 (*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1930-39.÷	(*)	(*) 2,391	(*) 130,3 <b>1</b> 5	(*) 28,189	571 3,449	1,389 8,154	41,087 500,892	4,284 43,454
1950-59	1,973	5,549	237,934	51,508	7,574	17,787	857,432	91,348
1960-64	831 2,380	2,224 12,142	66,235 81,911	8,986 -23,508	6,970 12,039	16,371 28,184	868,839 1,110,460	65,415 101,964
1970 1971	500 669	1,781 2,877	16,719 59,594	-6,790 -20,555	3,396 4,264	8,592 10,907	313,059 531,640	5,936 22,970
1972	1,285	5,984	50,171	-31,985	5,680	21,304	426,970	-148,136
		Farms	Continued		Agriculti	ural services,	forestry and	fishing
		Ot	her		Agricur	urar services,	- Torestry, and	110111116
Total	2,551	6,261	126,711	5,647	12,037	29,083	788,226	108,695
Not shown	323	832	18,345	4,585	1,229 (*)	2,566 (*)·	68,735 (*)	10,593
1920-29. 1930-39.	<b>a</b>				(*)	(*) (*)	(*) (*)	(*) (*)
1940-49	441	981	53,122	10,593	(*)	881	68,970	4,975
1950-59	1		,		1.011	2,730	187,091	26,238
1960-64	496	1,089	36,460	-2,350	1,070 2,244	2,504 5,478	102,894 147,938	18,123 29,550
1970	345 381	894 1,085	5,765 5,560	-2,194 -4,586	1,252 1,456	2,657 3,424	38,901 70,871	10,316 7,990
1972	565	1,380	7,459	-401	3,205	8,361	83,598	-1,231
				Mini	ng			
	<u> </u>	,	tal			Oil and gas		273 /26
Total	13,500	138,457	1,415,077	-385,935	11,537	132,692	949,750 26,147	-371,436 -2,428
1919 and prior		12,274	58,949	-4,101	(+)	(*)	(*)	(*)
1920-29		1,567	43,540	13,644	(*) (*)	(*) (*)	(*)	(*) (*)
1940-49	687 1,506	3,811 18,388	147,332 231,903	27,932 19,548	592 1,235	3,565 17,592	103,866 134,610	21,043 10,432
1960-64	1,311	15,478	120,370	5,880	1,186	15,170	66,681	-1,143
1965-69	2,832 1,022	42,668 11,809	449,682 132,716	65,018 -97,102	2,489 846	41,881 11,339	356,952 55,646	60.451 -59,277
1971	2,144	13,204	157,481	-68,093	1,965	12,678	113,047	-65,835
1972	2,142	19,258	73,104	-348,661	1,682	17,928	54,297	-347,675
Footnote at end of table.				•				

Table 3.8.—RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued

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

Number of	Constru Tot 137,022 18,593 (*) 648 489 3,794 9,265 9,515 9,515 24,216	9,450,915 730,753 (*)	Net profit (less loss)
MiningContinued   Other mining   Total   1,963   5,765   465,327   -14,499   60,818   Not shown   308   1,285   32,802   -1,673   7,282   1919 and prior   (*) (*) (*) (*) (*) (*) (*) (225   1940.49   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,520   99,52	Tot 137,022 18,593 (*) 648 489 3,794 9,265 9,515	receipts  iction tal  9,450,915  730,753 (*)	(less loss)
Other mining           Total.         1,963         5,765         465,327         -14,499         60,818           Not shown.         308         1,285         32,802         -1,673         7,282           1919 and prior.         (*)         (*)         (*)         (*)         (*)         (*)         (*)         1920-29         -         -         320         20         20         20         20         20         225         1940-49         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)	137,022 18,593 (*) 648 489 3,794 9,265 9,515	9,450,915 730,753 (*)	907.266
Other mining           Total.         1,963         5,765         465,327         -14,499         60,818           Not shown.         308         1,285         32,802         -1,673         7,282           1919 and prior.         (*)         (*)         (*)         (*)         (*)         (*)         (*)         1920-29         -         -         320         20         20         20         20         20         225         1940-49         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)	137,022 18,593 (*) 648 489 3,794 9,265 9,515	9,450,915 730,753 (*)	907 366
Total         1,963         5,765         465,327         -14,499         60,818           Not shown         308         1,285         32,802         -1,673         7,282           1919 and prior         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)         (*)	137,022 18,593 (*) 648 489 3,794 9,265 9,515	9,450,915 730,753 (*)	907 366
Not shown.    308	18,593 (*) 648 489 3,794 9,265 9,515	730,753 (*)	007 366
1919 and prior.	(*) 648 489 3,794 9,265 9,515	(*)	
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	648 489 3,794 9,265 9,515		98,443
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	3,794 9,265 9,515	35,491	2,108 5,574
1960-64         125         308         53,689         7,023         4,539           1965-69         343         787         92,730         4,567         10,886           1970.         176         470         77,070         -37,825         5,298           1971.         179         526         44,434         -2,258         9,300           1972.         460         1,330         18,807         -986         17,301	9,515	103,023 502,434	46,263
$\begin{array}{cccccccccccccccccccccccccccccccccccc$		1,106,666 979,052	116,241
1971     179     526     44,434     -2,258     9,300       1972     460     1,330     18,807     -986     17,301		2,686,350	225,813
	12,097 20,575	1,216,672	99,918i 127,634;
ConstructionContinued	37,820	861,222	83,996
	nonial torat		
General contractors Sp	Special trade	contractors	
Total	83,835	3,302,279	512,353
Not shown. 2,554 5,383 335,079 36,717 4,603	12,588	384,099	60,055
1919 and prior (*) (*) (*) (*) (*) 1920-29 (*) (*) (*) (*) (*) 253	(*) 510	(*) 18,896	(*) 816
1930-59	3,026	(*) 231,732	(*) 30,217
1950-59. 1,522 3,782 679,563 52,569 2,540	5,483	427,103	63,672
1960-64.     1,488     3,255     630,688     37,087     2,989       1965-69.     4,150     9,967     1,957,155     113,720     6,610	6,136 13,997	347,860 723,545	63,644 111,061
1,859 4,421 898,314 53,478 3,252	7,178	314,869	47,160
1971	11,279 23,200	424,789 374,889	65,110 67,912
Plumbing, heating, and air conditioning Painting,	, paper hang	ging, and deco	rating
Total	10,039	234,228	50,901
Not shown	898	11,948	2,178
1920-29	(*)	(*)	(*)
1940-49	979	62,587	10,873
1960-64. 406 877 67,681 9,532 638	1,276	25,571	7,532
1965-69	1,682	43,109 18,725	7,389 4,953
1971	1,518	33,545 32,070	9,274 7,363
		lsewhere class	
		1,918,883	299,688
Total	49,299 8,226	244,893	39,041
1919 and prior	-	(4)	(*)
1930-39	(*)	(*)	(*)
1940-49	1,673 3,441	143,238 243,142	17,034 38,644
1960-64	2,587	180,868	33,301
1,128 2,277 107,703 21,094 4,050 1970 (*) (*) (*) (*) (*) 2,052	8,730 4,699	457,039 221,043	73,430
1971	5,186 14,478	197,585 209,874	33,278 33,106
1,790 4,100 88,210 24,090 0,722 Manufacturing	24,410	207,014	1 35,230
	wood produc	ts, except fu	rniture
Total	11,510	935,239	98,952
Not shown	855	52,950	5,024
1919 and prior	(*) (*)	(*) (*)	(*) (*)
1930-39. 540 1,386 169,378 19,115 (*) 1940-49. 1,980 5,635 1,078,227 97,911 148	(*) 652	(*) 148,242	(*) 16,453
1950-59	1,438	211,332	19,407
1960-64     1,709     4,045     605,416     59,439     315       1965-69     5,932     14,640     1,291,294     68,600     1,313	717 3,004	100,537 246,687	11,119 24,875
1970. 2,466 6,796 226,520 4,820 262	651 945	39,140	2,944
1971	3,000	59,863 56,675	7,567

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

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

[All figures are estimated]	ates based on s	amplesmoney	amounts are 1	i thousands or	doridis	<del></del>		
	Number	of			Number	of		
•							1	
	i	ľ						
Year of organization	2	Besteven	Business	Net profit	Partnerships	Partners	Business receipts	Net profit (less loss)
-	Partnerships	Partners	receipts	(less loss)	rar wiersinps	rai mers	receipts	(less loss)
İ								
				Manufacturin	gContinued			
	Printing	, publishing, a	nd allied ind	ıstries	Ot	ther manufactur	ing industrie	s
Total	6,052	16,893	524,331	49,377	16,660	45,197	3,963,641	229,601
Not shown	613	1,234	36,554	5,762	1,282 (*)	2,963 (*)	215,605 (*)	16,586 (*)
1919 and prior	(*)	(*)	(*) (*)	(*) (*)	145	321	61,843	2,509
1930–39	258	554	25,058 66,133	4,899 9,350	274 1,449	801 4,015	131,533 819,470	12,801 68,261
1940–49. 1950–59.	219 743	605 1,769	120,387	24,324	1,783	4,917	885,853	79,025
1960-64	359	817	61,281	16,397	966	2,363 8,407	427,776 900,808	32,195 25,815
1965–69	623 452	1,513 1,656	84,056 28,130	7,686 2,689	3,211 1,750	4,484	154,585	-812
1971	1,512	3,384	65,057	-11,888 -13,486	2,701 3,011	6,137 10,426	200,700 115,116	-1,293 -7,877
1972	1,137	3,155	17,006		<u> </u>			
		Transp	ortation, comm	unication, ele	ctric, gas, and			
		To	tal			Tot	rtation	
Made 1	18,709	46,192	1,611,579	169,111	15,458	36,258	1,350,055	143,829
Total Not shown	2,184	5,888	170,410	30,886	1,705	3,676	129,164	18,549
1919 and prior	)	900	-	17,583	(*)	(*)´ (*)	(*) (*)	(*)
1920-29. 1930-39.	216	900	61,681	1	<b>  (</b> *)	(*)	(*)	(*)
1940–49	308 2,148	803 4,782	126,374 264,708	13,005 38,981	289 1,716	751 3,887	115,075 227,118	10,716 29,128
1950–59	· .	5,040	215.714	30,570	1,708	4,781	188,163	24,828
1965–69	3,397	8,606	385,762 118,317	33,832 7,109	2,752 1,398	6,751 3,323	297,826 96,343	31,124 498
1970	1,656 2,395	3,847 5,615	114,524	-8,211	1,945	4,093	108,159	1,577
1972	4,595	10,711	154,089	5,356	3,734	8,118	133,048	11,122
				Transportat	ionContinued			
		Trucking and	warehousing			Other trans	portation	1
Total	11,533	26,436	968,122	115,531	3,925	9,822	381,933	28,298
Not shown	1,323	2,726	114,913 (*)	14,353 (*)	382	950	14,251	4,196
1919 and prior	(*)	(*)	(*)	(*)	77	562	. 24,390	14,857
1930–39 1940–49	(*) (*)	(*)	(*)	(*) (*)	102	281	28,739	2,055
1950–59	1,367	3,114	185,724	26,292	1	773	41,394	2,836
1960–64			135,663 179,713	18,621 24,457	351 779	2,288	52,500 118,113	6,207
1970	1,218	2,886	76,018	2,164	180	437 1,291	20,325 36,213	-1,666 -3,925
1971	1,366 2,608	2,802 5,696	71,946 87,040	5,502 14,051	579 1,126	2,422	46,008	-2,929
	Transporta	ation, communic	ation, electri	c, gas, and		Wholesale and	retail trade	
		sanitary servi	cesContinued		-		tal	
Total		T	261,524	25,282	196,021	445,358	36,625,156	2,218,600
Total Not shown	/ 550		41,246	12,337	20,908	46.283	3,426,607	227,08
1919 and prior		(*)	(*)	(*)	671 481	2,480 1,465	240,126 358,320	
1920-29	. (* <u>)</u>	(*)	(*)	(*)	2,479	7,095	1,034,715	62,38
1940-49 1950-59	.   (+)	(*)	(*) 37,590	(*) 9,853	12,003 24,125		4,936,823 8,022,985	300,023 530,633
1960–64		(*)	(*)	(*)	18,789	42,133	4,181,046	
1965–69	. 645	1,855	87,936 21,974				6,533,863 2,272,588	116,28
1970	. 450	1,522	6,365	-9,788	24,829	55,704	2,947,712 2,670,371	115,78
1972	. 861	2,593	21,041				2,0/0,3/1	30,00
			whole	sale and retai	1 tradeConti		il trade	
		Wholesa	le trade				otal	
Total	. 34,433	85,323	12,930,515	622,610	150,802	T	23,640,189	1,592,54
Total	3,313	<del></del>		51,52	3 17,344	37,912	2,333,775	174,69
1919 and prior	. 130	725	110,38	5,65		1,755	129,745	5 5,97
	.   668	1,774	513,458	29,84	5 1,810	5,319	520,578	32,50
1920–29 1930–39			2,421,555	108,67	2 9,067		2,513,930 4,809,632	
1930–39	. 1 2.935	16 17/						
1930-39. 1950-49. 1950-59.	5,876		1			33,611	2,818,304	
1930-39. 1950-49. 1950-59. 1960-64.	. 2,935 5,876 . 3,241 . 6,270	8,496 15,235	1,359,310	68,60	8 15,535 7 30,465	33,611 67,443	4,653,91	5 341,81
1930-39. 1940-49. 1950-59.	. 2,935 5,876 . 3,241 . 6,270 . 2,296 . 3,816	8,496 15,235 6 4,902	1,359,310 1,870,81 611,81	68,60 104,27 30,45 13,33	8 15,535 7 30,465 1 12,594 8 21,013	33,611 67,443 29,010 46,686	4,653,915 1,650,158	341,81 8 85,09 5 102,44

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

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

	Numbe:	r of			Number	of		
Year of organization	Partnerships	Partners	Business receipts	Net profit (less loss)	Partnerships	Partners	Business receipts	Net profit (less loss)
						· .		
			Whole	sale and retail	tradeContin	nued		
				Retail trade	-Continued			<u> </u>
		ding materials		<u> </u>			andise stores	:
Total Not shown.	9,020	20,738	1,841,458	132,219	4,562	10,769	905,481	62,524
1919 and prior 1920-29. 1930-39. 1940-49.	766 230 (*) 200 606 1,797	1,788 935 (*) 502 1,523 4,107	123,185 47,460 (*) 42,802 259,887 480,128	7,669 2,409 (*) 2,706 24,648 40,716	989 (*) (*) 201 341 665	2,108 (*) (*) 502 881 1,677	121,050 (*) (*) 31,246 141,452 180,891	9,219 (*) (*) 2,880 10,399 14,523
1960-64. 1965-69. 1970.	964 1,534 418 812	2,120 3,385 860 1,729	215,502 291,680 107,868 116,261	22,399 18,660 3,395 4,628	381 697 504 380	836 1,552 1,255 1,061	131,375 122,155 49,791 56,385	8,765 5,787 3,989 1,541
1972	1,649	3,694	137,019	3,638	372	788	41,447	3,609
		To	tal	Food s	stores	Grocery	stores	
Total	22,582	48,759	5,265,322	227,884	16,318	35,623	4,378,483	172,442
Not shown. 1919 and prior. 1920-29. 1930-39.	3,294 (*) (*)	7,107 (*) (*)	596,604 (*) (*)	25,555 (*) (*)	2,254 (*) (*)	4,913 (*) (*)	485,635 (*) (*)	20,191 (*) (*) (*) 3,503
1940-49 1950-59 1960-64	237 1,486 3,308 2,849	553 3,366 7,474 5,983	133,760 518,635 1,238,225 692,342	4,220 21,902 51,548 33,579	219 1,130 2,889 2,114	516 2,545 6,477 4,478	124,584 418,377 1,123,256 559,608	17,310 44,751 24,642
1965-69. 1970. 1971. 1972.	3,710 1,448 2,957 3,244	7,887 3,028 6,277 6,980	953,259 345,538 438,084 322,311	46,401 11,692 22,760 9,048	2,463 969 2,110 2,135	5,281 2,014 4,565 4,761	766,330 258,747 347,959 274,099	31,302 6,543 14,632 9,102
		Food stores	L	L′		tive dealers		
		Other fo	od stores			To	al	
Total	6,264	13,136	886,839	55,442	32,478	70,583	6,453,628	324,797
Not shown. 1919 and prior. 1920-29. 1930-39. 1940-49. 1950-59.	1,040 (*) (*) (*) (*)	2,194 (*) (*) (*) (*)	110,969 (*) (*) (*) (*) 100,258	5,364 (*) (*) (*) (*) 4,592	3,347 (*) 151 228 1,784	7,142 (*) 318 529 4,116	646,620 (*) 52,258 117,939 603,261	36,104 (*) 2,134 4,046 33,051 60,436
1960-64	419 735 1,247 479 847	997 1,505 2,606 1,014 1,712	114,969 132,734 186,929 86,791 90,125	6,797 8,937 15,099 5,149 8,128	2,768 2,631 6,003 2,556 4,795	6,268 5,606 12,809 5,472 10,622	1,162,628 702,561 1,298,842- 471,167 729,044	42,529 73,655 19,572 24,298
1972	1,109	2,219	Automotive	-54 dealers and sea	8,143	17,533	656,453	29,013
		Motor vehic				Gasoline ser	vice stations	
Total	7,321	16,164	2,901,033	103,728	19,036	40,707	2,732,576	172,306
Not shown. 1919 and prior 1920-29. 1930-39.	(*) (*) (*)	1,486 (*) (*) 337	245,576 (*) (*) 91,026	11,840 (*) (*) 3,141	1,752 (*) (*) (*)	3,672 (*) (*) (*)	297,509 (*) (*) (*) (*) 110,418	18,688 (*) (*) (*) (*) (*) 9,117
1940-49. 1950-59. 1960-64. 1965-69.	682 918 606 1,051	1,593 2,135 1,304 2,316	418,723 730,090 343,382 432,782	15,164 24,211 13,448 15,361	890 1,376 1,680 3,918	2,055 2,927 3,484 8,220	286,312 694,369	26,444 24,438 47,893
1970	377 868 1,966	897 1,825 4,177	135,334 232,698 221,115	3,777 8,706 6,313	1,763 2,993 4,400	3,727 6,674 9,410	273,408 390,308 333,971	13,522 12,648 18,684
•	Automotive	Other autom	ervice station	sContinued	1	Apparel and acc	cessory stores	
Total	6,121	13,712	820,019	48,763	11,248	25,976	1,233,278	128,635
Not shown. 1919 and prior. 1920-29.	916 (*) (*)	1,984 (*) (*)	103,535 (*) (*)	5,576 (*) (*)	852 (*) (*)	1,733 (*) (*)	79,626 (*) (*)	7,187 (*) (*)
1930-39. 1940-49. 1950-59.	(*) 212 474	(*) 468 1,206	(*) 74,120 119,684	(*) 8,770 9,781	308 844 1,375	1,724 1,929 3,345	49,919 193,673 273,889	5,759 21,375 32,356
1960-64. 1965-69. 1970. 1971.	345 1,034 416 934 1,777	818 2,273 848 2,123 3,946	72,867 171,691 62,425 106,038 101,367	4,643 10,401 2,273 2,944 4,016	1,134 1,955 958 - 1,472 2,342	2,554 4,362 2,197 3,035 5,058	152,177 193,693 89,988 115,816 77,224	19,386 19,707 7,177 11,707 3,225

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

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

[All figures are estim	ates based on	samplesmoney	amounts are 1							
	Numbe	r of			Number	01'				
Year of organization	Partnerships	Partners	Business receipts	Net profit (less loss)	Partnerships	Partners	Business receipts	Net profit (less loss)		
			Whol	esale and reta	il tradeConti	nued				
				Retail trad						
	Furn	iture and home	furnishings s	tores		Eating	places			
Total	10,966	24,389	1,523,332	149,048	22,092	52,601	2,135,872	164,592		
Not shown	989	2,582	153,474	22,046	2,667	5,870	184,804	18,491		
1919 and prior. 1920-29.	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*)	(*) (*)	(+) (*)	(*) (*)		
1930-39	156 1,002	440 2,156	58,428 252,807	3,106 22,842	(*) 797	1,718	128,175	11,063		
1950-59	1,426	3,199	348,161	36,281	1,721	4,520 4,597	270,965 224,055	24,700		
1960-64	736 1,984	1,606 4,383	162,917 256,622	15,652 25,128	4,868	11,525	574,806 260,083	55,115 13,623		
1970	1,045 1,116	2,321 2,390	73,580 86,036	7,203 6,833	2,017 2,506	6,603	211,081	9,745		
1972	2,468	5,191	107,096	7,781	5,497	12,005	263,110	8,586		
		Drinkin	g places				stores	14, 222		
Total	10,836	23,897	647,743	63,748	4,612	10,238	833,845	2,720		
Not shown	897	1,857	64,155	9,307	460 (*)	(*)	(*)	(*) (*)		
1920-29 1930-39	(*)	(*)	(*)	(*)	(*) (*)	(*) (*)	(*) (*)	(*)		
1940-49	(*) 1,097	(*) 2,807	(*) 89,224	(*) 15,413	298 486	611 1,069	64,595 137,975			
1950-59	1,599	3,339	108,612	13,892	285	593	77,841			
1965-69 1970	2,186 525	5,120 1,114	161,700 32,232		1,121 354	2,453 723	244,267 54,888	3,370		
1971	1,268	2,661	70,175 85,086		529 999	1,261 2,248	79,405 92,736			
1972	2,763	5,872 Lesale and reta		J				L		
			ieContinued		Finance, insurance, and real estate					
		Other re	tail trade			To	ota1			
Total	32,406	70,385	2,800,230	292,168	375,536	2,327,577	19,226,305			
Not shown	3,083	6,617 (*)	294,235 (*)	36,392 (*)	36,168 1,114	219,578 17,454	1,125,223 819,167	156,826		
1920-29.	(*)	(*) 645	(*) 62,276	(*) 7,078	822 3,246	10,026 13,875	287,821 322,058			
1940-49	1,532	3,409 7,913	326,740 627,546	37,218	15,144 43,410	71,605 269,465	647,553 1,752,336			
1950-59 1960-64	3,594	6,377	350,922	1	51,341	305,243	2,611,421	406,128		
1965-69. 1970.	6,407	13,967	556,891 165,023		107,609 30,043	659,331 215,371	6,797,446 1,898,897			
1971	5,178	11,047 13,576	225,358	18,038	38,502 48,137	243,289 302,340	1,886,452			
1972	6,433	15,576		insurance, an	.1					
			, marce,		nance					
		Т	otal		Banking	and credit a	gencies other	than banks		
Total	92,770	1,054,378	<del></del>		2,426	15,446	86,838			
Not shown	11,643 (*)	136,560 (*)	245,877	115,841	(*) . (*)	(*)	(*)	(*)		
1920-29	(*)	(*)	(+)	(*) 46,392	(*)	(*)	(*)	- (*)		
1930-39 1940-49	2,519	33,476	212,356	95,174	232	835 3,423	8,45	4,806		
1950-59		1				1,544	4,89	5,094		
1960-64	. 28,592	331,853	142,470	-6,107	379	2,609 3,071	10,53			
1971	8,358	78,815	73,438	-128,526	(*)	(*)	(*)	(*)		
1972						olding and inv		<u> </u>		
		ity, commodity		T	<del>                                     </del>	1,003,323				
Total Not shown							136,85	8 78,618		
1919 and prior	.   55					(*) (*)	(+)	(*)		
1920-29. 1930-39	. 140	1,135	206,31	5 36,397	511	3,029	7,63	4 6,807		
1940-49	,   55						18,27	1 124,935		
1960-64	. 415									
1965-69	. 186	2,665	22,72	4 4,11	6,958	77,694	9,95	9 -96,598		
1971										
	<del></del>	<del></del>	<del>-1</del>	<u> </u>	-k::	<del></del>				

Table 3.8—RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

				ii chousands or	dollarsj			
	Numbe	r of			Numbe	r of		T
		· · · · · · · · · · · · · · · · · · ·	-				1	1
			1	1				
•			Business	Net profit	ļ		Business	Net profit
Year of organization	Partnerships	Partners	receipts	(less loss)	Partnerships	Partners	receipts	(less loss)
				,	- az enerenipa	l ar thers	_	Ì
						i		
			1		ļ			
		· · · · · · · · · · · · · · · · · · ·	Finance i	***********	1	·	<del> </del>	
			rinance, i	nsurance, and	real estateC			
	Insure	ance agents, b	rokers, and se	rvice		Real	estate	
				,		To	tal	
Total	9,650	26,368	1,295,967	373,284	273,116	1,246,831	16,005,243	-1,675,630
Not shown.	1,019	2,622	194,615	47,144	23,506	80,396	684,731	25,192
1919 and prior	(*) (*)	(*) (*)	(*)	(*)	869	6,549	62,112	-4,869
1930-39	(*)	( <del>*</del> )	(*)	(*)	596 2,433	5,615 9,251	34,155 67,013	4,560 23,902
1940-49. 1950-59.	354	2,039	56,205	24,878	12,271	36,090	378,992	123,125
	1,427	3,792	169,160	58,482	31,472	125,959	1,425,680	279,126
1960-64 1965-69	1,473 2,277	4,100	107,463	37,975	37,319	168,615	2,420,994	255,595
1970	853	5,924 1,863	288,407 54,114	65,395 15,705	76,740 21,886	321,554 130,078	6,366,569 1,808,382	-510,119 -468,686
1971	739	2,439	39,905	8,795	29,405	162,035	1,773,109	-754,387
1972	1,300	2,836	43,507	3,743	36,619	200,689	983,506	-649,069
•	1		· · · · · · · · · · · · · · · · · · ·	Real estate-	-Continued		<del></del>	<u> </u>
		Operators of	buildings			essors, other	than buildings	,
Total	22/ 179			1 000 /61				
Not shown	224,178	1,049,186	12,358,329	-1,833,451	24,701	101,656	251,797	-31,940
1919 and prior	18,612 848	65,003 6,473	538,134 55,892	9,055 -5,437	. 3,678	12,196	26,935	9,262
1920-29	521	5,415	28,744	1,264	·(*)	(*)	(*)	(*)
1930-39 1940-49	1,941	7,536	58,294	21,053	423	1,495	4,900	1,118
1950-59	10,099 26,124	29,722 110,327	318,974 1,222,865	102,812 221,260	1,661 3,277	4,463 9,091	20,242 37,655	10,565 14,390
1960-64	30,624	141,208	2,085,359	196,758	3,724	12,752	40,596	10,029
1965-69	64,521	271,148	5,078,497	-604,764	6,691	32,792	77,751	-15,597
1970 1971	18,494	111,711	1,206,569	-495,475	989	6,427	8,569	-13,619
1972	24,096 28,298	135,472 165,171	1,163,713 601,288	-700,965 -579,012	1,847 2,406	10,919 11,476	17,585 17,397	-24,309 -24,600
					2,400	·		-24,000
<b>D</b>		tate agents, b	rokers, and ma	nagers	· · · · · · · · · · · · · · · · · · ·	Other re	al estate	
Total	9,721	32,294	728,893	82,775	14,516	63,695	2,666,224	106,986
Not shown	480	1,148	42,811	4,482	736	2,049	76,851	2,393
1920-29	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)	(*) (*)
1930–39	(*)	(*)	(*)	(*)	(*í	(*)	(*)	(*)
1940-49 1950-59	405 970	1,213	19,047	* 5,451	106	692	20,729	4,297
1960-64		2,803	67,319	21,236	1,101	3,738	97,841	22,240
1965–69	1,360 1,981	4,076 5,821	85,031 249,482	26,666 27,286	1,611 3,547	10,579 11,793	210,008 960,839	22,142 82,956
1970	781	4,033	91,266	19,991	1,622	7,907	501,978	20,417
1971 1972	1,100	3,972	87,640	-12,640	2,362	11,672	504,171	-16,473
	2,577	9,067	81,145	-11,327	3,338	14,975	283,676	-34,130
				Servi	ces			
• . •		Tot	-01		Ho	tels and other	r lodging place	s
		10.	MI.			To	tal	***************
Total	172,552	548,722	20,968,410	6,459,501	13,324	52,584	1,449,640	-76,980
Not shown	15,011	43,193	1,294,408	508,968	1,222	2,916	58,642	4,655
1919 and prior	553	6,426	1,002,501	367,445	(*)	(*)	(*)	(*)
1920-29. 1930-39.	929 1,488	6,434 6,417	318,229 479,770	120,147	(*)	(*)	(*)	. (*)
1940-49	9,010	30,299	2,448,306	198,268 780,081	609	1,404	44,831	6,046
1950-59	19,566	63,224	4,388,213	1,639,977	1,389	4,548	156,388	22,228
1960-64	17,905	50,385	2,571,362	943,545	1,585	6,624	207,773	32,029
1965-69	38,328	117,053	4,461,513	1,225,842	3,099	12,615	540,223	-22,193
1971	15,232 23,556	40,805 65,012	1,417,422 1,511,478	377,546 190,198	785 1,959	3,938 9,808	159,538   159,957	-16,443 -72,251
1972	30,974	119,474	1,075,208	107,484	2,544	10,403	118,168	-32,015
			Hotels a	nd other lodgi	ng placesCon-	tinued		<del></del>
	Motels,	motor hotels,			- F10110	Other lodgi	ing places	
Total	5,879	24,898	722,775	6,308	7,445	27,686	<del></del>	-83,288
Not shown	567						726,865	
1919 and prior	(*)	1,374	23,096 (*)	4,980 (*)	655	1,542	35,546	-325
1920-29	-	- 1	- 1		-	-	-	-
1930-39. 1940-49.	(*)	(*)	(*) 22,177	(*) 2,777	(*) (*)	(*) (*)	(*) (*)	(*) (*)
1950–59	879	2,809	79,307	14,048	510	1,739	77,081	8,180
1960-64	680	3,543	99,353	17.616	905	3,081	108,420	14,413
1965-69	1,271	6,479	256.808	11,708	1,828	6,136	283,415	-33,901
1970	308 705	1,193	88,338	-1,163	477	2,745	71,200	-15,280
1972	1,002	4,574 3,777	89,919 61,188	-31,142 -13,362	1,254	5,234 6.626	70,038   56,980	-41,109 -18,653
					-,, -		,3	
Footnote at end of table.								

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

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

[All ligures are esting	Zioca dabea da	samples money		ii chousands or				
	Number	of			Number	of		
		i						1
						1		
Year of organization	Partnerships	Partners	Business	Net profit (less loss)	Partnerships	Partners	Business receipts	Net profit (less loss)
	rai cheromips	raitheis	receipts	(less loss)		1	receipts	(1633 1033)
						i		
			1		l	1		Į.
		·		Services	Continued			<u> </u>
	<del> </del>			Personal				<del></del>
	<del> </del>		tal	TOTBOILL				
		· ——-				, dry cleaning,		T
Total	26,798	67,199	1,082,898	191,862	10,052	31,539	407,762	45,439
Not shown	3,774	7,735	110,139	26,310	1,069	2,201 ( (*)	30,977 (*)	5,695
1919 and prior	335	744	34,851	5,845	<b>₹</b> (*)	(*)	(*)	(*)
1930–39		2.054	3.00 200	24 240	( (*) 670	(*) 1,534	(*)	(*)
1940-49 1950-59	1,674 2,837	3,954 6,135	172,276 205,153	34,240 35,097	1,255	2,623	65,131 82,966	10,182
1960-64	3,552	7,363	117,900	29,110	1,700	3,656	50,384	8,872
1965-69	4,947	20,072	200,136	37,614	1,316	12,402	66,844	7,380
1970 1971	2,973 3,404	6,328 7,624	101,540 90,544	10,482 5,998	1,334 1,322	2,792 3,148	48,127 36,083	1,133 -1,344
1972	3,302	7,244	50,359	7,166	1,305	3,002	14,590	-264
·	·	L		<u> </u>		Barber	chone	
		Beauty		r			<del></del>	T
Total	7,109	14,554	175,810	35,507	4,059	8,615	94,061	28,299
Not shown	1,304	2,608	35,830	10,894	620	1,302	11,022	3,835
1919 and prior	_		] [	-	_ [	_ [	-	-
1930-39	, -	-	-	-	200	3 6/0	25 433	6 207
1940-49 1950-59	530	1,086	23,265	3,549	820	1,640	37,411	6,374
1960-64	683	1,366	13,588	4,077	620	1,240	10,026	4,396
1965-69	1,614	3,228	42,404	6,195	931	2,110	20,210	
1970	807 1,117	1,676	23,846 23,113	5,835 3,195	1,068	2,323	15,392	4,035
1972	1,054	2,358 2,232	13,744	1,762	)	2,525	2,572	4,055
		Personal servic	L	L				
	<u> </u>					Business	services	
	<u></u>	Other perso	nal services					т —
Total	5,578	12,491	405,265	82,617	23,263	101,664	1,365,605	96,373
Not shown	781	1,624	32,310	5,886	1,831	7,063	64,963	12,971
1919 and prior	(*)	(*)	(*)	(*)	466	2,434	27,638	9,617
1930-39	(*)	(*)	(*)	(*)	))	l l	·	
1940–49······· 1950–59·····	816 606	2,018 1,560	75,796 95,214	19,147 18,683	516 1,529	1,235 3,582	105,427 151,536	
1960-64	549	1,101	43,902	11,765	1,300	3,304	140,751	1
1965-69	1,086	2,332	70,678	14,380	4,715	13,460	410,278	11,606
1970 1971	335	742	23,272	2,203	1,805	4,934	112,255 180,443	
1972	828 509	1,781	25,650 18,626	3,447 3,644	4,052 7,049	10,364 55,288	172,314	-4,643 -7,725
		<u> </u>		utomobile repa	ir and service	8		
•					I	Automobile	repair shops	
	1	To	tal			To	tal	
Total	19,431	42,957	1,031,942	155,310	13,863	29,495	751,166	133,154
Not shown	1,966	4,040	82,041	16,901	1,509	3,081	48,312	
1919 and prior	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
1920-29	(*)	(*)	(*)	(*)	(*)	(*) (*)	(*) (*)	(*)
1930-39	(*) 1,039	(*)	72,658	16,483	(*)	(*) 1,782	(*) 55,035	12,600
1950–59	1,627	3,847	150,019	25,278	1,360	2,994	116,770	22,897
1960-64	1,597	3,405	144,902	28,156	969	1,948	107,006	
1965-69 1970	3,481 1,534	8,107 3,281	186,860 81,579	26,893 11,731	1,782 1,157	3,921 2,377	129,161 57,776	
1971	3,176	7,120	190,668	12,802	2,208	4,736	137,975	17,916
1972	4,747	10,325	108,390	14,466	3,860	8,216	88,317	14,751
•					shopsContinu			
		General automot	oile repair sho	ops		Other autom	obile repair	
Total	7,547	15,744	379,471	75,471	6,316	13,751	371,695	57,683
Not shown	876	1,815	22,772	3,861	633	1,266	25,540	
1919 and prior	(*) (*)	(*)	(*)	(*) (*)	(*)	(*)	(*)	(*)
1920–29 1930–39	(*)	(*)	(*)	(*) -	(*)	(*)	(*)	(*)
1940-49	567	1,258	24,505	6,249	(±)	(*)	(*)	(*)
1950-59	624	1,395	61,629	10,351	736	1,599	55,141	1
1960-64	487 734	979 1,530	61,866 56,775	15,017 10,309	1,048	969 2,391	45,140 72,386	
1970	572	1,207	23,339	5,070	585	1,170	34,437	6,312
1971 1972	1,327 2,235	2,654 4,594	71,197 49,764	11,855	1,625	2,082 3,622	66,778 38,553	
		4,594	1 45,704	1 10,50	1 1,025	3,022	1 20,223	1 2,000
Footnote at end of table.								

Table 3.8--RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION—Continued [All figures are estimates based on samples-money amounts are in thousands of dollars]

[All figures are esti	mates based on	samples-mone;	y amounts are	In thousands o	f dollars]			
	Number	r of—			Number	of		
Year of organization	Partnerships	Partners	Business receipts	Net profit (less loss)	Partnerships	Partners	Business receipts	Net profit (less loss)
			l	Services_	Continued	<u> </u>		
	Automob	ile repair and	servicesCon		I			1
	Automo	obile parking	and other serv	ices	1 '	Miscellaneous	repair service	
Total	5,568	13,462	280,776	22,156	11,401	23,808	439,063	85,037
Not shown.	457	959	33,729	8,718	983	2,090	37,682	7,314
1919 and prior	(*)	(*)	(*)	(*)	(*) (*)	(*)	(*)	(*) [*] (*)
1930-39. 1930-49. 1950-59.	} 484	1,315	53,121	5,640	(*) 1,134 1,040	(*) 2,270 2,146	(*) 37,225 77,417	7,239 19,576
1960-64	628	1,457	37,896	6,443	. 809	1,746	36,696	11,430
1965–69. 1970.	1,699 377	4,186 904	57,699 23,803	5,829 349	2,742 1,137	5,858 2,336	128,591 40,084	21,250 8,845
1971	968 887	2,384 2,109	52,693	-5,114 -285	1,381	2,824	38,245	4,580
			20,073	L	2,050	4,286	37,990	4,013
	Amus	sement and rec including mo		es,			ealth services	<del> </del>
Total	13,039	45,066	984,631	12,647	18,814	63,405	4,384,296	1,778,266
Not shown	1,046	2,979	53,311	8,518	1,157	4,660	223,371	101,328
1919 and prior	(*)	(*)	(*)	(*)	(*) [*]	(*) 1,840	(*) 41,244	(*) 15,719
1930–39. 1940–49.	(*)	(*)	(*)	(*)	148	1,316	111,469	41,316
1950–59	530 773	1,216 2,435	49,277 110,420	5,166 28,917	772 3,705	4,996 12,883	502,715 1,102,893	138,516 500,789
1960-64	1,224	3,588	137,659	10,642	2,757	8,730	711,144	304,351
1965–69 1970	2,902 1,465	9,952 4,579	293,070 91,043	29,167 7,214	4,448 1,211	14,389 3,606	917,762 255,805	376,976 110,346
1971 1972	1,925 3,041	7,918 11,908	131,740 106,012	-29,755 -48,105	2,064	5,159	296,944	109,522
	3,041			cal and health	2,399	5,707	202,301	71,219
•		Offices of	physicians				d health servi	ces
Total	10,329	36,677	2,891,746	1,450,213	8,485	26,728	1,492,550	328,053
Not shown	582	2,962	130,286	77,178	575	1,698	93,085	24,150
1920–29	(*) (*)	(*) (*)	(*) [*] (*)	(*) (*)	(*) (*)	(*)	(*) (*)	(*) (*)
1930–39. 1940–49.	129 526	, 1,215 4,066	101,623 446,141	37,817 124,494	(*) 246	(*) 9 <b>3</b> 0	(*) 56,574	(*) 14,022
1950–59.	2,259	8,773	853,334	421,244	1,446	4,110	249,559	79,545
1960–64. . 1965–69.	1,768 2,208	5,494 6,696	426,962 480,822	249,363 287,614	989 2,240	3,236 7,693	284,182 436,940	54,988 89,362
1970. 1971.	735 1,017	1,680 2,588	138,1 <i>5</i> 4 164,363	87,917 93,293	476 1,047	1,926 2,571	117,651	22,429
1972	1,030	2,795	106,529	52,395	1,369	2,912	132,581 95,772	16,229 18,824
		Legal se	ervices		Engine	ering and arc	nitectural serv	rices
Total	25,888	87,710	5,822,046	3,080,930	6,288	16,369	1,369,475	264,647
Not shown	1,923	7,081	558,503	303,320 232,707	313 (*)	725 (*)	47,066 (*)	9,961 (*)
1920–29 1930–39	285	3,144 1,624	449,535 130,699	68,857	. (*)	(*)	(*)	(*)
194049	415 1,871	2,541 8,222	236,626 666,000	122,650 369,038	(*) 231	(*) 1,052	(*) 224,871	(*) 37,211
1950–59. 1960–64.	3,980	16,347	1,165,268	629,492	737	2,190	323,635	61,257
1965-69	3,210 6,416	10,714 18,175	716,744 1,096,086	397,677 574,530	484 1,747	1,182 4,793	167,475 300,754	31,464 57,621
1970	2,187 2,575	6,418 6,305	342,495 257,751	190,347 111,151	740 1,269	1,787 2,723	94,362 104,683	15,740 31,185
1972	2,887	7,139	202,339	81,161	741	1,703	40,270	10,830
				, auditing, ar	nd bookkeeping	services		
Mark 1		Tot				ertified publ		<del></del>
Total Not shown	10,095	36,875	2,916,987	845,288	7,272	28,936	2,694,605	798,381
1919 and prior	(*)	2,897 (*)	50,103 (*)	15,963 (*)	(*)	1,131 (*)	45,133 (*)	13,346 (*)
1920–29. 1930–39.	170 133	874 602	92,410 49,869	28,831 16,629	170 130	874 583	92,410 47,764	28,831 15,772
1940-49. 1950-59.	619 1,809	3,645 8,807	566,554 932,457	146,884 279,448	586	3,569	556,466	143,668
1960-64.	1,237	3,421	188,796	70,848	1,540 824	7,773 2,488	808,799 156,264	257,909 62,838
1965–69. 1970.	2,818 1,006	7,326 2,758	344,917 125,933	100,158	2,132	5,881	318,255	94,253
1971	755	1,748	43,494	41,136 20,682	793 320	2,081 876	116,379 38,712	38,926 18,642
	1,158	2,677	27,504	4,650	637	1,560	19,473	4,137
Footnote at end of table.								

Table 3.8-RECEIPTS AND NET PROFIT FOR SELECTED INDUSTRIES, BY YEAR OF ORGANIZATION--Continued

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

that right to die conime	oco capea on c	ampres money			,					
	Numbe	r of			Number	of				
Year of organization	Partnerships	Partners	Business Receipts	Net profit (less loss)	Partnerships	Partners	Business receipts	Net profit (less loss)		
				Services-	-Continued					
!	Accounting,	auditing, and l	ookkeeping se	rvicesCont.		Other se	ervices			
	Other accoun	ting, auditing	, and bookkeep	ing services			Other Bervices			
Total	2,823	7,939	222,382	46,907	4,211	11,085	121,827	26,121		
Not shown	250	1,766	4,970	2,617	(*) (*)	(*) (*)	(*) (*)	(*) (*)		
1920-29. 1930-39. 1940-49. 1950-59.	305	1,129	135,851	25,612	318	717	30,152	7,602		
1960-64. 1970-69. 1970-	686 (*)	933 1,445 (*)	32,532 26,662 (*)	8,010 5,905 (*)	1,013 (*)	2,306 (*) 3,419	42,836 (*) 17,009	12,220 (*) 927		
1971	435 521	872 1,117	4,782 8,031	2,040 513	1,056	2,794	9,561	1,824		
		<del></del>	l	1	Ne	ature of busin	ess not alloca	ble		
Total					9,091	27,497	303,375	42,979		
Not shown					3,406	9,698	118,988	16,767		
1919 and prior. 1920-29. 1930-39. 1940-49.					541	1,377	22,601	7,216		
1960-64. 1965-69. 1970. 1971.					328 1,521 721 900 1,674	1,005 6,511 1,981 2,634 4,291	12,739 33,456 18,881 51,937 44,773	5,381 -288 2,832 5,669 5,402		

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates for "Contractors not allocable," "Mamufacturing of machinery, except electrical," and "Wholesale and retail trade not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Totals in this table differ slightly from those in other tables because of the exclusion of part-year returns of partnerships organized in 1973.

# Small Business Corporations

#### **Contents**

Basic tables

- 4.1 Income statement for selected industries, 148
- 4.2 Income statement, by industrial division and size of total assets, 155
- 4.3 Receipts, selected deductions, and net income, by industrial division and size of business receipts, 161
- 4.4 Stockholders, business receipts, net income, and net worth, by industrial division, size of total assets, and number of stockholders. 162

Small Business Corporation returns, Form 1120S, were filed by incorporated businesses electing under Code section 1372 to be taxed through the shareholders rather than as corporations. The Small Business Corporation itself paid no tax, except, in certain circumstances, a tax on long-term capital gains. Data for these special types of corporations are shown separately in the tables in this section and are also included in the tables for "all" corporations in section 5.

The election to file as a Small Business Corporation was subject to several limitations. The corporation had to be a domestic corporation earning at least 80 percent of its gross receipts from domestic sources. Generally no more than 20 percent of its gross receipts could come from investment-type income, such as rents, royalties, dividends, interest. The company must not have been eligible to file a consolidated return, which meant, in general, that it must not have owned even indirectly 80 percent or more of the stock of another domestic corporation; and it must not have had more than one class of stock outstanding. There could not be more than 10 shareholders at one time, and all of the shareholders had to be individuals (or estates) who were not nonresident aliens.

Table 4.1-INCOME STATEMENT FOR SELECTED INDUSTRIES

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

		mates based on			Mining	==.=:			Manufao	turing
Item	All industries	Agriculture, forestry, and fishing	Total	Metal mining	Coal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining	Construction	Totel	Food and kindred products
RETURNS WITH AND WITHOUT NET INCOME	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns	287,906	13,686	2,875	221 862	592 1,447	1,532	528 1,575	30,308 69,584	30,761 79,685	2,149 7,020
Total receipts	725,193 90,999,639	47,476 2,792,165	7,144 616,107	20,243	159,112	3,260 231,319	205,433	12,124,532	12,357,672	2,029,603
Business receipts.  Dividends, domestic corporations.  Dividends, Foreign corporations.  Interest on Government obligations;	88,738,155 10,472 459	2,618,147 867 4	590,071 154 119	19,593 74 4	156,453 1 -	217,423 62 115	196,602 17 -	11,958,045 1,233 203	12,216,278 1,545 29	2,014,422 191 -
United StatesState and local	8,240 3,548	, 177 32	(¹)	-	-	96 -	(1) (1)	671 740	1,285 618	203 65
Other interest	210,124 250,550 19,001	10,148 11,563 770	1,946 3,400 2,187	84 - 11	172 708 423	664 755 1,688	1,026 1,937 65	24,203 36,372 279	17,517 17,353 5,500	2,779 1,554 31
Net short-term capital gain reduced by net long-term capital loss	7,553	1,626	386	_	-	376	10	1,173	805	21
capital loss.  Net gain, noncapital assets.  Other receipts.	365,544 560,921 825,072	57,219 14,214 77,398	4,508 3,810 9,430	10 320 147	146 582 627	2,172 1,668 6,300	2,180 1,240 2,356	18,738 15,035 67,840	40,700 12,293 43,749	2,400 1,625 6,312
Total deductions	88,120,990	2,685,870	613,590	23,363	156,599	240,190	193,438	11,765,233	11,846,836	1,971,049
Cost of sales and operations.  Compensation of officers.  Repairs.  Bad debts.  Rents.	63,397,274 4,536,821 522,821 195,375 1,461,153	1,845,346 98,181 68,571 4,060 55,391	348,828 29,408 18,562 360 7,927	13,032 1,177 986 - 119	93,214 7,281 4,550 29 1,456	129,220 10,892 5,638 109 1,944	113,362 10,058 7,388 222 4,408	9,383,092 596,023 71,004 20,714 68,950	8,781,975 716,565 72,479 30,181 152,822	1,637,274 50,282 13,676 3,080 12,258
Taxes  Interest  Contributions	2,007,745 907,861 30,227	65,452 90,870 658	20,839 10,180 291	858 686 (¹)	6,307 1,987 25	5,842 3,324 39	7,832 4,183 227	271,997 96,203 3,289	321,593 80,341 5,504	46,914 11,556 488
Amortization Depreciation Depletion	14,275 1,693,954 18,952	392 142,332 909	156 ( 44,321 11,097	2,433 256	13,128 2,417	120 14,142 5,404	28 14,618 3,020	489 210,982 520	1,836 250,294 2,689	78 37,404 -
Advertising	663,268	9,577	921	. 27	83 770	474 281	337 841	27,601 52,482	62,796 44,360	11,633 3,700
Pension, profit-sharing, stock bonus, annuity plans. Employee benefit programs.  Net loss, noncapital assets.  Other deductions.	237,361 211,709 49,517 12,172,677	2,289 2,091 3,588 296,163	1,892 2,821 913 115,074	45 552 3,192	2,174 169 23,001	121 185 62,455	481 7 26,426	50,214 50,214 1,687 909,986	47,115 3,326 1,272,960	3,034 222 139,450
Total receipts less total deductions	2,878,649	106,295	2,517	-3,120	2,513	-8,871	11,995	359,299	510,836	58,554
Net income (less deficit)	2,875,101 4,197,417 1,322,316	106,263 226,021 119,758	2,517 49,334 46,817	-3,120 278 3,398	2,513 13,560 11,047	-8,871 18,485 27,356	11,995 17,011 5,016	358,559 491,408 132,849	510,218 686,985 176,767	58,489 67,707 9,218
Income tax	1,849	64	7	-	-	-	7	8	224	-
except own stock	1,517,807	53,328	25,091	250	9,634	5,609	9,598	145,271	260,173	28,166
Number of returns	178,246 471,348	8,206 29,171	1,303 3,510	(*) (*)	176 522	831 2,025	293 961	19,232 47,043	19,593 53,262	1,604 5,382
Total receipts	75,490,839	2,231,860	445,918	(*)	92,050	I .	170,481		10,654,692	1,784,574
Business receipts Dividends, domestic corporations Dividends, foreign corporations Interst on Government obligations:	73,591,084 8,947 454	2,098,129 748 4	426,184 145 119	(*) (*) - (*)	90,525 1 -	170,290 53 115	162,693 17	9,632,326 1,156 203	10,534,292 1,080 29	1,770,871 168 -
United States State and local	7,057 2,996	162 32	(¹) 96	-	-	96	(1) (1)	638 554	1,048 558	115 65
Other interest	186,418 187,274 16,795	8,731 8,357 654	1,766 2,789 1,451	(*)	115 368 420	537	1,021 1,884 23	29,953	15,623 14,497 5,350	2,351 1,340 31
capital loss	5,724 339,093	1,164 51,955	19 4,341	- (*)	146	2,113	2,078	1	777 32,860	2,353
Net gain, noncapital assets	479,470 665,527	7,164 54,760	2,621 6,387	(*) (*)	68 407	1,503 4,270	1,049 1,706	12,411 55,458	11,275 37,303	1,579 5,697
Total deductions	71,290,426	2,005,807 1,453,076	396,584	(*) (*)	78,490 51,267	162,093 91,934	153,470 91,427		9,967,149 7,481,256	1,716,802
Compensation of officers.  Repairs.  Bad debts.	3,601,849 378,512 145,318	72,974 44,013 2,660	236,144 21,145 11,584 329	(*)	4,780 1,827 29	8,854	7,447 5,478 195	463,333 57,608	602,992 60,276 23,728	44,585
Rents Taxes	1,041,631 1,568,889	32,270 45,523	6,018 14,868	(*) (*)	359 3,164	1,393 5,148	4,264 6,196	44,593 215,001	116,320 267,089	10,758 39,930
Interest. Contributions. Amortization.	554,427 29,405 7,840	54,077 657 158	4,918 291 122	(*)	575 25 (1)		2,346 227 5		56,829 5,464 458	488 50
Depreciation. Depletion. Advertising.	1,185,548 16,522	88,942	27,266 10,246 702	(*) (*)	6,802 2,270 78	9,671 4,735	10,665 2,985 234	163,392 390	197,171 2,520 52,194	30,946
Pension, profit-sharing, stock bonus, annuity plans. Employee benefit programs	207,049 168,711	2,121 1,706	1,338 1,217	-	410 719	246 110	ī	44,270 36,748	40,366 39,094	3,442 2,773
Net loss, noncapital assets	9,849 9,331,341	201,168	60,162	(*)	62 6,123		20,925	692,013	900 1,020,492	
Total receipts less total deductions	4,200,413	226,053	49,334	(*)	13,560	3	17,011	1	687,543 686,985	i .
Net income Income tax	4,197,417 1,849	226,021	49,334	(*)	1.3,560	18,485	77,011		224	1
Distributions to stockholders in cash and property except own stock	1,502,361	52,036	24,032	(*)	9,625	5,594	8,563	142,990	257,829	27,738

Table 4.1-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

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

				)	Manufacturin	g—Continued				
Item	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellaneous plastics products
RETURNS WITH AND WITHOUT NET INCOME	(n)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns	(*)	808	2,802	2,004	1,126	375	4,998	1,235 2,912	217 656	1,021 2,699
Number of stockholders	(*)	2,081	6,621	5,277	2,677 450,884	1,149	12,715	248,529	79,397	231,598
Total receipts	(*)	430,783 427,276	1,561,605 1,552,265	965,735 944,128	448,063	197,071	1,166,980	246,116	78,148	229,443
Business receipts Dividends, domestic corporations	-	47	146	40	66	78 1	494 1	32 3	3	16
Dividends, foreign corporations	(*)	-	6	-	18				,	24
United StatesState and local	(*)	111 26	44 32	104 14	62 113	20 · 76	21 125	7 23	3 -	-
Other interest	(*)	779	1,320	1,843	607	355	2,392	245 205	213 16	280 220
RentsRoyalties	(*)	1,084	1,692	843 44	56	46	2,089 67	261	27	164
Net short-term capital gain reduced by net long-term capital loss	_	11	9	89	-	1	624	(1)	-	1
Net long-term capital gain reduced by net short-term	(*)	398	2,763	13,946	347	158	4,022	203	461	46
capital loss Net gain, noncapital assets	(*)	249	777	811	164	68 294	1,865 6,077	19 1,415	522	1,226 178
Other receipts	(*)	762	2,430	3,873 905,574	1,388	189,551	1,133,577	240,105	69,428	223,469
Total deductions		414,696 317,582	1,520,428	700,010	334,040	135,679	746,284	163,468	50,364	150,715
Compensation of officers	.i (*)	26,397 1,541	84,585 4,793	39,547 8,331	22,702 1,810	12,529 983	104,987 5,806	16,704 2,317	4,987 941	19,252 1,379
Bad debts	.( *)	648	3,506	2,381	1,051	635 3,405	3,096 22,541	652 4,761	545 553	865 4,191
Rents. Taxes.	.) (*)	7,787 9,858	24,556 40,653	7,865 22,836	4,354 11,381	4,824	33,474	5,140	1,599	6,245
Interest	. (*)	2,483	6,911	8,330 433	2,422 126	1,672 91	8,657 824	2,045 106	199 69	2,469
Contributions	. (*)	385	710 35	76	53	2	455	5,061	6	59 8,508
Depreciation	: (*) -	8,319	10,449	30,023 1,307	5,068	5,144	28,918	-	70	1,054
Advertising	· (*)	1,090	1	1,885	3,569	609	9,604 5,955	2,237 842	269 438	1,112
Pension, profit-sharing, stock bonus, annuity plans. Employee benefit programs	. (*)	1,299 1,917	5,933	3,020 2,416	1,687	1,154	5,241	320	98	
Net loss, noncapital assets	·	36 35,352	167,563	297 76,817	49,598	(¹) 22,379	425 157,310	109 36,335		26,910
Total receipts less total deductions		16,087	1	60,161	11,821	7,520	51,180	8,424	•	1
Net income (less deficit)	. (*)	16,061	41,145	60,147 68,262	11,708 19,969	7,444	51,055 71,760			
Net income. Deficit.	· (*)	21,197 5,136	16,136	8,115	8,261	3,553	20,705			
Income tax. Distributions to stockholders in cash and property except own stock.	1	12,433		28,436	1	3,253	30,961	7,620	5,318	4,546
RETURNS WITH NET INCOME Number of returns	. (*)	507	1,744	1,348	628	. 274	3,042			652
Number of stockholders	- (*)	1,410	i	3,744	1,608	908	8,059 982,861	1	1	1,768
Total receipts		364,065 361,079	ł	895,187 874,751	371,009 368,725	191,437 190,354	967,828	1	1	192,385
Business receipts Dividends, domestic corporations	.  -	. 301,079	133	32	17	. 78	. 159	32	(*)	16
Dividends, foreign corporations		-	6	_	18					24
United StatesState and local	(*)	. 26		104						
Other interest	. (*)	668								266 220
RentsRoyalties	(*)	1,052		541		46	1,000			164
Net short-term capital gain reduced by net long-term capital loss	n	- 13	. 9	82	-	1	624	(1)	-	. 1
Net long-term capital gain reduced by net short-term capital loss	a	378	2,460	13,310					(*)	43
Net gain, noncapital assets	(*)	99 554	777	775						1,226 162
Total deductions	1	342,842	1	Į.	1	1	1	(	1	178,381
Cost of sales and operations	(*)	260,389	980,233			130,684				122,437 15,684
Compensation of officers	(*)	23,909	3,382	6,202	1,237	860	4,998	2,070	) (*)	1,249 847
Bad debts	(*)	6,888	3,043	7,325	3,054	3,342	16,84	5 3,078	3 (*)	2,705
Taxes	(*)	8,678	I		l l		ī	1		5,232 1,262
Interest	(*)	1,48'	710	433	126	5 91	79:	2 10		53
Amortization		6,81				4,082				6,227
Depletion. Advertising.		97:	-   -	1,304		7 607	7,75	- 8 2,078	- (*) 3 (*)	612
Pension, profit sharing, stock bonus, annuity plans		- 1,17	5,966	3,008	920	5 445	5,70			1,112
Employee benefit programs	::] (*)	- 1,444 - 3	1 89	115	5 90	) (¹)	13	1 1	9 (+)	38
Other deductions	(*)	28,78	1	Į.		1		1	I	20,274 16,126
Total receipts less total deductions	1 / 1	21,22	1	1		1		1		16,126
Net income	1	1	3 -	l l	7	_			1 -	-
Distributions to stockholders in cash and property except own stock	1	12,43	3 21,441	28,43	5,53	3,25	3 30,58	2 7,62	0 (+)_	4,546

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

					Manufacturin	g-Continued				
Item	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and trans- portation equipment	Machinery, except electrical	Electrical equipment and supplies	Motor vehicles and equipment	Transportation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable
RETURNS WITH AND WITHOUT NET INCOME	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
Number of returns	169	1,138	628	3,259	3,838	984	269	555	1,106	1,979
Number of stockholders	440	3,417	1,556	9,830	9,309	2,374 349,551	785 138,391	1,209	2,289	4,520 526,317
Total receipts	103,134	600,143 592,151	468,424 463,992	1,520,281	951,569 936,775	340,820	133,074	173,783	118,507	522,443
Business receipts. Dividends, domestic corporations. Dividends, foreign corporations. Interest on Government obligations:	3	43	27	108	40 - 123	27	38 - 72	6	-	140
United States	13 43	25 3	1 -	306 13	123	-	- '-	_	22	6.
Other interest	102	618	657	1,923	2,019 1,695	199 982	21 <i>5</i> 32	79 224	203 49	615 245
Rents. Royalties. Net short-term capital gain reduced by net long-term capital loss.	49	996 2 8	1,095 3	3,988 204 4	65	4,412	35	1	-	2:
Net long-term capital gain reduced by net short-term			_		4,547	1,135	4,244	59	_	57
capital loss Net gain, noncapital assets	16 3	1,923 992	136 34	3,289 1,611	2,392	67	107	53	3 43	22
Other receipts	41	3,382	2,478	5,501	3,883	1,826 342,412	574 138,752	820 176,739	120,052	1,94
Total deductions  Cost of sales and operations	100,864 76,382	570,837 393,143	441,173 353,624	1,424,277	889,435 600,299	235,248	92,059	144,629	69,358	355,66
Compensation of officers	6,236	32,084	20,425	91,702	85,818	25,826 1,231	5,395 514	5,000 560	22,516 914	38,84 98
RepairsBad debts	284 66	11,052 2,596	2,289 687	8,775 3,377	4,238 3,329	1,612	379	395	121 2,680	1,14
RentsTaxes	1,133 2,937	4,621 19,343	4,059 12,205	16,297 41,594	14,879 27,969	4,337 9,257	2,612 4,514	1,332 3,539	2,858	10,70
Interest	540	5,747	2,429	8,958	7,050	2,075	1,538	1,863	581 15	2,78 29
Contributions	(1) 86	212 35	298 1	716 293	441 71	100 87	10 16	192	289	7
Depreciation	1,203 144	24,188 1,077	8,842	27,171 3	26,563	6,224	1,929	3,248 85	2,579	6,78
Advertising	73	3,188	808	5,398	5,164	3,196	1,092	783	911	6,62
Pension, profit-sharing, stock bonus, annuity plans Employee benefit programs	543 513	1,148 1,754	1,544 3,008	7,083 9,092	4,126 4,363	2,175 2,030	1,618 2,057	265 150	869 306	1,28
Net loss, noncapital assets	21	75	37	114	1,661 103,462	49,011	25,011	14,633	16,055	75,30
Other deductions	1	70,574 29,306	30,916 27,251	155,459 96,004	62,134	7,139	-361	-1,714	-1,225	16,85
Net income (less deficit)	2,227	29,303	27,251	95,991	62,134	7,139	-361	-1,714	-1,247	16,79
Net income	3,086 859 _	32,855 3,552	32,308 5,057	·111,366 15,375	76,324 14,190	23,138 15,999 213	6,382 6,743	8,245 9,959	6,461 7,708	26,76
Distributions to stockholders in cash and property except own stock	752	9,784	12,970	38,671	26,025	6,110	4,185	1,675	1,583	9,63
RETURNS WITH NET INCOME	(1)	93.	525	2,298	2,481	558	150	294	509	1,19
Number of returns	(*)	814 2,437	535 1,460	6,707	6,113		431	635	784	2,99
Total receipts	(*)	514,985	454,082	1,317,473	833,770	1	95,983	1		459,48
Business receipts Dividends, domestic corporations Dividends, foreign corporations	(*) (*) -	507,690 43	449,771 27 -	1,303,461 101	821,038 40 -		95,326 38 -			456,38
Interest on Government obligations: United States. State and local	(*)	2 2	ŧ	13	-	-	72	-	22 186	52
Other interest	(*)	562 973 2	557 1,095 3	1,823 3,270 173	1,981 1,568 63	354	74 27 -	211	16	
Net short-term capital gain reduced by net long-term capital loss		4	1	4	30	-	1 -	-	-	
Net long-term capital gain reduced by net short-term capital loss	(*)	1,923	136				3			2'
Net gain, noncapital assets Other receipts		990 2,794	34 2,457	1,207 5,187			441	130		1 -
Total deductions	(*)	482,128	1	1	1	1	89,601	105,877	79,250	1
Cost of sales and operations	(*)	334,512	339,320				68,720 4,656			
Compensation of officers	(*) (*)	25,183 9,906	2,247	7,594	3,585	843	277	479	311	8
Bad debts	(*) (*) (*)	1,887			10,925	2,855	794	. 905	1,367	6,2
Taxes	1	15,998	11,636	34,595	23,608	7,080	1,953	1		1
Interest	(*) (*)	4,671	298	711	439	100	10	28	: 15	2
Amortization	(*)	19,825		22,019				1,174		1
Depletion		1,055	1	3	1 2	-	514	-   85		5,9
Advertising  Pension, profit-sharing, stock bonus, annuity plans	(*)	879		1	i .		195	256	869	4
Employee benefit programs	. (*)	1,420	2,938	7,795		1,531		L 89		8
Net loss, noncapital assets	(*)	60,088						'1 '	9,427	60,6
Total receipts less total deductions		32,857	32,308	1	i	t	1	I.	1	
Net income	. (*)	32,855	32,308	1		1		8,245	6,461	. 26,7
Income tax. Distributions to stockholders in cash and property except own stock	. (*)	9,761	12,970	38,479		5,939		1,675	1,582	9,6

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

	Transporta	tion, communicat		gas, and		Wholesal	e and retail		
		sanitary s	ervices	· · · · · ·				le trade	
Item	Total	Transportation	Communication	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscellaneous wholesale trade
RETURNS WITH AND WITHOUT NET INCOME	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
Number of returns	12,693	9,960	1,252	1,479	107,896	30,926	4,779	4,132 9,925	22,014 55,783
Number of stockholders	33,698	26,013	3,981	3,704 243,835	261,183 49,455,640	78,281 20,114,505	12,573 4,307,269	1,773,489	14,033,747
Total receipts  Business receipts	2,929,246 2,881,232	2,503,952 2,472,390	181,459 172,794	236,048	48,823,088	19,859,845	4,278,271	1,735,572	13,846,002
Dividends, domestic corporations	361 2	335	18	8 -	3,585 78	1,616 67	176° 4	133 1	1,307 62
United States	449 151	151 72	298 79	_	1,717 1,127	1,095 360	40 53	75 84	980
Other interest	8,476	7,004	931	541	65,058	16,946	1,557	3,384 7,409	12,005 15,460
Rents Royalties Net short-term capital gain reduced by net long-term	2,456 189	2,244 189	(1)	74	87,936 7,148 917	25,474 5,747 353	2,604 223 33	146	5,37
capital loss	587	556	-	31			Į		
capital loss	14,090 6,809		5,556 707	3,558	48,790 20,952	21,422 6,450	1,091 2,370	1,664 1,273	18,66 2,80
Other receipts	14,444	11,033	938	2,473	395,244	175,130	20,847	23,631	130,652
Total deductions	2,808,046		1	222,793	48,289,394	19,594,665	4,254,673 3,546,319	1,702,114	13,637,878
Cost of sales and operations	1,879,142 153,467	1,689,473 113,409	70,601 18,320	119,068 21,738	36,453,598 1,790,215	15,645,802 685,706	101,986	93,769	489,95
RepairsBad debts	4,359 4,369	3,874 2,576	333 1,366		170,087 98,732	50,937 44,215	11,765 8,930	4,773 5,794	34,39 ⁴ 29,49
Rents	62,356	54,184	3,366	4,806	699,445	147,108	19,381 42,935	16,074 27,997	111,65 245,35
Taxes	111,425	92,747 26,435	7,415 6,070	1	818,788 272,312	316,287 84,726	14,128	12,130	1
InterestContributions	36,174 914	590	234	90	12,159	4,665	526 57		3,59 1,02
AmortizationDepreciation	1,243 160,129		215 15,941			1,324 153,867	28,592	20,965	104,31
Depletion	164 11,046	164	(¹) 1,316	-	1,678 377,646	657 59,238	7,057	56 8,371	
Advertising Pension, profit-sharing, stock bonus, annuity plans	9,122	1	380		75,749	41,247	4,342	6,436	30,46
Employee benefit programs	13,145	11,207	471	1,467	59,057 14,443	23,766 3,319	3,883 932	3,216	
Net loss, noncapital assets Other deductions	3,517 357,474					2,331,801	463,761	283,341	
Total receipts less total deductions	121,200	87,722	12,436	21,042	1,166,246	519,840	1	l .	1
Net income (less deficit)	121,049 190,464					519,480 606,269	52,543 72,319		
Net income	69,415					86,789		11,712	55,30
Income tax	-	-	-	-	146	134	8	26	10
Distributions to stockholders in cash and property except own stock	75,299	53,791	16,755	4,753	524,978	214,727	29,657	31,169	153,90
RETURNS WITH NET INCOME Number of returns	7,513	5,924	721	. 865	71,533	21,984	3,166		
Number of stockholders	20,866		i i	1	1	58,893	1	1	
Total receipts	2,408,978	1		Į.	1	17,853,108	1	1	1
Business receipts Dividends, domestic corporations Dividends, foreign corporations Interest on Government obligations:	2,365,854 321 2	. 295	1.8	8   8		1,457	140	130	1,18
United States	448				1,585	1,061			
State and local Other interest	149 8,151	1	1	1	825 58,024	15,452		1	10,96
Rents	1,602	1,479	57		68,155	21,431 5,668	1,288	7,139	
Royalties. Net short-term capital gain reduced by net long-term capital loss	539			- 29	7,069		1		1
Net long-term capital gain reduced by net short-term capital loss	13,602								
Net gain, noncapital assets	5,662 12,459								
Total deductions	2,218,365	1	1			17,246,479	3,462,884	1,496,08	12,287,5
Cost of sales and operations	1,534,388								
Compensation of officers	119,595 2,259	1,846	32:		129,534	42,539	9,046	3,772	29,72
Bad debtsRents	2,947 47,157	7 1,745	1,94					5,461	89,1
Taxes	85,803					279,317	34,30	22,75	1
Interest	20,994								5 3,57
Amortization	709	102	5.	5 55	2,536	848	5:	3 214	4 5
Depreciation	107,108	81,302	; (¹)		- 1,163	600	) 79	) (¹)	5.
Advertising	7,76	6,065		1	1		1	1	I
Pension, profit sharing, stock bonus, annuity plans. Employee benefit programs	8,556					20,519	3,31	3,10	14,0
Net loss, noncapital assets	1,666	5 704	. 3	1 93	2,692	1,444			
Total receipts less total deductions	267,430 190,613	. *	l l	1	1		i		
Net income	190,464	1		1	1	1	1	1	3 450,9
Income tax		-	-	-	- 146	134	٠	3 2	6 1
Distributions to stockholders in cash and property except own stock	74,94	5 53,479	16,72	3 4,74	3 521,905	213,89	29,28	4 31,16	9 153,4

Table 4.1-INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

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

				Whole	sale and retail tr		oncinued			<del></del>
Item	Total	Building materials, hardware, and farm equipment	General merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Fating and drinking places	Miscellaneous retail stores	Wholesale and retail trade not allocable
DESCRIPTION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF THE PROPERTY AND LOCATION OF T	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)
RETURNS WITH AND WITHOUT NET INCOME Number of returns	76,515	6,996	3,103	5,247	12,435	6,766	7,556	15,436	18,966	455
Number of stockholders	181,684	18,757	8,480	12,842	27,621	16,368	16,707	34,550	46,359	1,21
Otal receipts	29,146,476	3,037,261	883,395	3,200,679	10,594,122	1,481,473	2,065,874	3,135,967	4,747,705	194,65
Business receipts Dividends, domestic corporations Dividends, foreign corporations	28,770,158 1,915 11	2,982,592 141 -	869,348 99 -	3,177,210 478 -	10,465,953 289 11	1,463,595 78 -	2,037,308 126 -	3,100,581 251 -	453	54
Interest on Government obligations: United States. State and local.	622 767	210 4	52 9	39 307	76 13	22 215	116	66 166	41 53	
Other interest	47,871	7,737	1,435	1,428	21,196	2,092	5,421	2,892	5,670	24
Rents	62,067 1,401	6,943 657	1,198 2	2,118 (¹)	31,865	2,521 159	3,648	5,494 481	8,280 102	39
capital loss	564	218	4	1	1,65	-	20	99	57	
capital loss	27,346	3,098	922 498	3,954 722	3,173 1,752	896 271	774 305	7,775 2,056	6,754 7,244	2
Net gain, noncapital assets Other receipts	14,445 219,309	1,597 34,064	9,828	14,422	69,629	11,624	18,156	16,106	45,480	80
Cotal deductions	1	2,935,035	855,826	3,164,409	10,454,047	1,434,101	2,014,293	3,063,525	4,584,774	188,71
Cost of sales and operations	20,666,703	2,294,002	551,904	2,513,926	8,660,485	902,331	1,292,495	1,322,160 159,452	3,129,400 265,729	141,09 7,55
Compensation of officers	1,096,954 118,579	113,528 7,725	39,253 3,272	73,942 12,657	226,246 25,333	91,878 4,701	126,926 6,560	40,639	17,692	57
Bad debts	53,856	9,863 22,046	1,319 24,824	2,760 41,099	17,062 95,637	3,012 55,927	8,359 47,765	1,717	9,764 118,865	1,5
Taxes	495,925	43,605	19,323	37,480	112,724	30,504	39,493	121,706	91,090	6,5%
Interest	186,202	20,560	4,454	8,250	72,968	8,625 931	14,505	31,471 654	25,369 1,585	1,38
Contributions	7,436	986	331 37	439 342	1,783 362	931	120	1,668	475	1
Depreciation	317,730	26,853	17,507	25,948 280	66,151 146	15,866	21,115	89,069	55,221	1,9
Advertising	1,021 315,842	158 16,548	12,864	30,399	80,729	30,911	47,403	46,505	50,483	2,5
Pension, profit-sharing, stock bonus, annuity plans	34,197	3,036	1,735	3,214	8,580	2,933	4,316	2,778	7,605	30
Employee benefit programs  Net loss, noncapital assets	. 35,238 . 11,124	4,232 176	587 1.07	2,946 392	10,758 3,954	2,049 449	3,105 574	4,827 4,957	6,734 515	1 -
Other deductions	4,611,273	371,669	178,305	410,335	1,071,129	283,801	400,811	1,091,042	804,181	24,37
Cotal receipts less total deductions	640,466	102,226	27,569	36,270	140,075	47,372	51,581	72,442	162,931	5,94
Net income (less deficit)	639,699 898,746	102,222	27,560 40,389	35,963 59,244	140,062 188,121	47,157 69,316	51,581 76,857	72,276	162,878 207,981	5,9 6,3
Deficit	259,047	12,002	12,829	23,281	48,059	22,159		70,338	45,103	44
Income tax	. 12	-	-	-	(1)	-	-	-	12	
Distributions to stockholders in eash and property except Own stock	308,794	38,437	17,075	29,465	63,441	23,769	19,924	53,793	62,890	1,4
RETURNS WITH NET INCOME	49,238	5,471	1,873	3,128	7,904	4,391	5,174	8,403	12,887	3:
Number of stockholders		15,513	5,565	8,039	17,661	11,310		18,999	32,282	9:
Total receipts	23,772,223	2,807,662	744,759	2,352,830	8,784,840	1,228,717	1,670,795	2,231,929	3,950,691	175,3
Business receipts Dividends, domestic corporations Dividends, foreign corporations	1,649	2,759,063 117	734,197 99 -	2,333,495 362 -	8,683,640 280 11	1,213,136 75 -		2,205,257 177 -	3,883,353 418 -	173,9
Interest on Government obligations: United States	. 524	152	52	39	73	22 215		29 166	41 53	1
State and local	•	6 450	1,289	1,288	17,852	1	1	2,284	5,425	2
Other interest	46,329	7,478 3,800 657	1,035	1,994 (1)	22,725		2,967	4,187 481	7,451 102	3
Net short-term capital gain reduced by net long-term capital loss.	. 302	15	-	-	165	-	20	45	57	
Net long-term capital gain reduced by net short-term capital loss	25,174	2,999	922	3,928	2,663			6,288	6,749	
Net gain, noncapital assets Other receipts	12,825	1,244 32,133	490 6,664	616	1,065 56,353			1,956 11,059	6,996 40,046	6
Total deductions	1	2,693,434	704,361	2,293,581	8,596,706	l .	i .	2,089,149	3,742,657	168,9
Cost of sales and operations	. 16,922,891	2,135,197	462,030	1,848,222	7,185,719			922,305	2,583,725	127,7
Compensation of officers	. 864,585 . 86,504	97,874 6,978	32,190 2,711	53,996 8,380	180,854 18,302	74,578		112,496 27,968	13,462	6,5
Bad debts. Rents.	. 41,259	9,317	1,023	796	13,041	2,198	5,486	940	8,458	5
Taxes		18,199 37,891	18,089 16,269	26,015 26,154	88,455			80,227	73,672	
Interest		16,970	2,288	4,471	52,186			13,984		1,3
Contributions		964	329 18	437 272	1,444			547 710	235	
Depreciation	224,494	22,254 158	13,420	17,587	51,011 82	10,830		50,753 256		1,8
Depiction		14,169	9,464	21,888	64,454		35,360	34,058		2,3
Pension, profit-sharing, stock bonus, annuity plans	. 30,170	2,884	1,727	2,062				2,351		3
Employee benefit programs		3,806 46	456 14	2,373 45				3,881 402	249	1
Other deductions	3,526,892	326,689	144,332	280,883			305,915	744,369	646,072	20,5
Total receipts less total deductions	1	114,228	40,398	59,249			1	142,780	l	6,
Net income	898,746	114,224	40,389	59,244	1	69,316	76,857	142,614		2 ره
Income tax	. 12	-	-	-	(1)	-	-	-	12	1
except own stock	306,555	38,143	16,824	29,282	62,981	23,426	19,758	53,524	62,617	1,

Table 4.1—INCOME STATEMENT FOR SELECTED INDUSTRIES—Continued

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

			Fin	ance, insurance	, and real esta	te		
Ite:n	Total	Banking	Credit agencies other than banks	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Reål estate
RETURNS WITH AND WITHOUT NET INCOME	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Number of returns	35,764	247	1,383	667	5,049	260	7,196	20,952
Number of stockholders  Total receipts	97,641 2,640,156	659 17,813	3,238 61,843	1,760 83,938	16,452 126,694	635 27,530	17,172 787,499	57,725 1,534,839
Business receipts	1,869,415	17,686	49,497	45,747	10,350	27,046	773,939	945,150
Dividends, domestic corporations	1,559 19	4	28	64	591	18	618	236 19
Interest on Government obligations: United States	1,541		20	805	160	24	115	417
State and local	658	ī	20	40	261	282	71	3
Other interest	56,509 57,596	116	5,391 41	1,116 68	12,845 389	65 4	3,341 1,829	33,635 55,265
Royalties	2,101	=		ω ₋	1,544	]	-	557
Net short-term capital gain reduced by net long-term capital loss	1,405	_	21	_	433	4	1	946
Net long-term capital gain reduced by net short-term capital loss	103,147	_	5,784	232	72,489	81	886	23,675
Net gain, noncapital assets Other receipts	442,880 103,326	- 6	95 966	33,456 2,410	5,262 22,350	- 6	283 6,416	403,764 71,172
Total deductions	2,324,430	15,980	51,305	77,399	60,415	26,822	710,801	1,381,708
Cost of sales and operations	522,923		4,998	àn 503	3,585	11,182	227,060	276,098
Compensation of officers	374,933 16,279	2,711 261	8,511 69	27,501 123	3,140 611	3,474 104	159,230 2,265	170,366 12,846
Bad debtsRents	10,677 53,963	88 1,338	601 1,587	149 3,400	1,090 1,221	31 183	5,269 15,859	3,449 30,375
Taxes	88,442	617	1,763	2,231	5,363	420	16,376	61,672
Interest	143,809 2,849	260	2,948 19	2,266 27	11,768 1,170	(1) (1)	5,100 637	121,092 996
Amortization	988 65,171	1 1,264	11 764	60 913	109 2,826	(1) 432	407 11,970	400 47,002
Depletion	423	78	-	619	14	1 188	8,478	408 53,273
Pension, profit-sharing, stock bonus, annuity plans	63,243 11,452	/o	361 58	1,672	246 63	211	5,988	3,460
Employee benefit programs	8,212 11,240	39	222	292 99	78 2,563	95	3,947	3,539 8,575
Net loss, noncapital assets	949,826	9,323	29,392	38,047	26,568	10,126	248,213	588,157
Total receipts less total deductions	315,726	1,833	10,538	6,539	66,279	708	76,698	153,131
Net income (less deficit)	315,068 464,903	1,832 1,832	10,538 14,464	6,499 14,034	66,018 94,231	426 1,636	76,627 81,152	153,128 257,554
Deficit	149,835	-	3,926	7,535	28,213	1,210	4,525	104,426
Income tax	1,126	-	-	-	929	-	-	197
own stock	196,993	1,397	2,708	7,853	52,971	104	31,589	100,371
RETURNS WITH NET INCOME					į			
Number of returns	20,957 60,208	247 659	983 2,561	262 714	2,323 8,812	(*) (*)	5,765 14,117	11,287 33,069
Total receipts	2,138,714	17,813	52,457	71,049	115,700	(*)	682,230	1,189,031
Business receipts	1,480,214	17,686	40,396	40,050	5,386	(*)	669,712	697,026
Dividends, domestic corporations	1,377	4	18 -	46	444	(*)	618	230 19
Interest on Government obligations: United States	823	_	20	141	158	(*)	115	365
State and local	656	1	-	40	261	(*)	69	3
Other interest	49,563 34,602	116	5,157 41	1,103 66	11,352 326	(*) (*)	2,578 1,752	29,192 32,416
Royalties Net short-term capital gain reduced by net long-term	1,084	-	-	-	955	-	-	129
capital loss	1,147	-	21	-	384	(*)	1	737
Net long-term capital gain reduced by net short-term capital loss	99,775	-	5,784	232	70,098	(*)	885	22,695
Net gain, noncapital assets	381,330 88,124	- 6	95 925	27,467 1,904	4,684 21,652	(*)	251 6,249	348,833 57,386
Total deductions	1,673,155	15,980	37,993	56,975	21,208	(*)	601,009	931,474
Cost of sales and operations	407,182 288,797	2,711	1,455 5,656	22,575	401 2,225	(*) (*)	203,930 122,997	198,348 131,590
Repairs	9,799	261	68	108	180	(*)	1,723	7,453
Bad debts	6,929 38,803	88 1,338	439 1,534	148 2,259	154 164	(*)	3,739 12,800	2,361 20,650
Taxes.	61,097	617	1,325	1,669	3,531	(*)	14,222	39,568
Interest	73,121 2,771	260	2,097 19	946 27	3,195 1,170	(*) (*)	3,861 623	62,762 932
Amortization	590 38,135	1 1,264	7 466	7 695	10 824	(*) (*)	403 9,892	162 24,940
Depletion. Advertising	315	78	287	409	14 45	(*)	7,224	301 37,691
Advertising  Pension, profit-sharing, stock bonus, annuity plans	45,775 10,033	78	50	1,610	63	(*)	5,322	2,931
Employee benefit programs	5,778	39	215	233	40	(*)	2,820	2,422 2,180
Net loss, noncapital assets	2,283 681,747	9,323	24,374	26 <b>,</b> 190	9,191	(*)	211,451	397,183
Total receipts less total deductions	465,559	1,833	14,464	14,074	94,492	(*)	81,221	257;557
Net income	464,903	1,832	14,464	14,034	94,231	(*)	81,152	257,554
Income tax	1,126	-	-	-	929	-	[ -	197
own stock	196,133	1,397	2,708	7,757	52,772	(*)	31,589	99,831

Table 4.1--INCOME STATEMENT FOR SELECTED INDUSTRIES-Continued

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

(All rigures are estimates based on samples—money amounts are in thousands of dollars)  Services								
Item .	Total	Hotels and other lodging places	Personal services	Business services	Automobile services and miscellaneous repair services	Amusement and recreation services	Other services	Nature of business not allocable
RETURNS WITH AND WITHOUT NET INCOME	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns	51,498	4,407	8,165	11,774	8,515	5,718 15,384	12,914 30,777	2,425 6,975
Number of stockholders	121,807 7,988,358	14,114	18,342 814,236	25,110 1,844,018	18,080	834,938	2,010,233	95,763
Business receipts.	7,690,644	1,241,283	800,900	1,813,284	1,094,566	761,127	1,979,484	91,235
Dividends, domestic corporations. Dividends, Coreign corporations. Interest on Government obligations:	1,168 5	97 5	(1) ⁴¹³	233	99	(¹) ²⁴⁸	78	-
United States	2,304 222	1,921 19	55 10	113 65	-	178 112	37 16	-
Other interest	26,178	11,290	2,036	4,632	1,060 4,132	3,182 8,481	3,978 3,462	89 175
RentsRoyalties	33,699 827	12,066 666	3,158	2,400 1	-	70	90	-
Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss	654 77,775	417 48,790	39 2,753	14 3,039	4,088	110 14,291	61 4,814	577
Net gain, noncapital assetsOther receipts	44,568 110,314	32,600 25,377	1,819 3,053	2,691 17,546	2,808 3,636	2,304 44,835	2,346 15,867	360 3,327
Total deductions	7,687,678	1,318,311	785,919	1,776,272	1,073,209	822,984	1,910,983	99,913
Cost of sales and operations	4,140,018	598,708	405,274	1,134,891	642,190	375,740 58 513	983,215 311,677	42,352 11,081
Compensation of officers	766,948 100,429	30,483 37,218	89,843 10,806	179,723 10,823	96,709 11,376	58,513 15,786	14,420	1,051
Bad debts	26,138 358,002	7,007 76,990	3,830 37,211	5,141 42,883	4,179 53,621	1,219 53,534	4,762 93,763	144 2,297
Taxes	306,073	81,839	33,982	46,439	34,977	35,339	73,497	3,136
Interest	176,555 4,517	84,047 1,750	12,555 428	12,919 621	14,262 372	21,269 437	31,503 909	1,417 46
Amortization.  Depreciation.	4,653 344,695	339 99,460	173 39,226	881 39,382	391 54,335	1,496 55,132	1,373 57,160	2,464
Depletion	1,472	10	326	74	109 12,802	498 22,154	455 11,503	696
Advertising Pension, profit-sharing, stock bonus, annuity plans	109,742 39,470	24,310 4,665	12,649	26,324 6,897	3,775	5,367	16,383	545
Employee herefit programs	28,952	8,246	1,857 629	5,354 2,022	2,330 1,457	1,051	10,114	102 1,053
Net loss, noncapital assets	9,750 1,270,264	4,191 259,048	134,747	261,898	140,324	175,143	299,104	33,485
Total receipts less total deductions	300,680	56,220	28,317	67,746	37,193	11,954	99,250	-4,150
Net income (less deficit)	300,458 572,474 272,016	56,201 120,987 64,786	28,307 49,959 21,652	67,681 106,857 39,176	37,193 56,308 19,115	11,842 82,497 70,655	99,234 155,866 56,632	-4,150 4,470 8,620
Income tax	113 235,469	113 31,937	19,684	39,920	18,572	44,283	(1) 81,073	161 1,205
RETURNS WITH NET INCOME	20.20	2 20/	4,729	6,628	5,098	2,711	7,896	540
Number of returns	29,369 74,699	2,304 7,881	11,892	14,700	11,864	8,803	19,559	1,254
Total receipts	5,955,613	961,788	550,369	1,395,326	825,604	619,023	1,603,503	82,514
Rusiness receipts. Dividends, domestic corporations. Dividends, foreign corporations.	5,706,285 1,014 (¹)	839,374 90	539,878 285 (1)	1,369,106 228	810,949 99 -	567,849 237	1,579,129 75 -	78,144
Interest on Government obligations: United States		1,917	55	95	-	153	37	-
State and local Other interest		9,982	1,803	3,537	1,005	2,782	16 3,558	84
Rents	27,144	9,947	2,803	2,056	3,741	6,065 52	2,532	175
Royalties  Net short-term capital gain reduced by net long-term capital loss	431	666 397	_	14	13	5	2	-
Net long-term capital gain reduced by net short-term capital loss  Net gain, noncapital assets	74,808 41,264	47,418 31,888	2,533 1,690	2,656 2,599	4,082 2,574	13,758	4,361 1,413	577 360
Other receipts	78,802	20,090	1,312	14,969	3,141	26,910	12,380	3,174
Total deductions	5,382,917	840,782	500,400	1,288,404	769,296 468,567	536,414	1,447,621 773,044	78,044 41,055
Cost of sales and operations	2,978,896 565,565	394,285 22,562	263,075 58,155	134,735	72,424	48,042	229,647	8,897
RepairsBad debts	62,571 18,470	23,153 5,450	6,758 2,777	6,355 3,227	6,611 2,593	9,753 366	9,941 4,057	868 99
Rents. Taxes.		51,922 51,981	20,887	30,795 35,017		35,392 24,350	71,788 57,439	1,828 1,653
Interest	87,869	37,503	6,960	6,430	8,887	8,455	19,634	200
Contributions. Amortization	4,384	1,743 116	413 99	611 674	343	436 812	838 1,112	12
Depreciation	210,131	56,462	23,818	25,372		30,208	39,323 455	1,683
DepletionAdvertising	895 75,035	14,457	326 8,300	23,420		13,590	6,597	530
Pension, profit-sharing, stock bonus, annuity plans	33,201	4,371	1,196	6,418		4,654 857	13,251 8,016	545 100
Employee benefit programs  Net loss, noncapital assets		7,457	1,112	4,195	323	13	139	-
Other deductions	858,541	169,044	84,986	186,945	1	103,679	212,340 155,882	20,528
Total receipts less total deductions Net income	572,696	121,006	49,969	106,922	1	82,609 82,497	155,866	4,470
Income tax.	113	113	-	-	-	-	(1)	161
Distributions to stockholders in cash and property except own stock	231,286	31,478	18,978	39,828	18,410	44,003	78,589	1,205

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

**Itess than \$500.

NOTE: Estimates are rounded and may not add to totals.

Business Returns/1972 • Small Business Corporations
Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS
[All figures are estimates based on samples—money amounts are in thousands of dollars]

		<del>_ :</del>									
Industrial division, item	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ALL INDUSTRIAL DIVISIONS Number of returns	287,906	9,908	45,241	43,480	44,683	51,253	54,984	23,411	10,137	4,554	240
Number of stockholders	725,193	24,467	92,924	87,222	100,167	130,467	155,844	76,490	37,912	18,804	896
Total assets	40,543,020	-	193,010	735,822	1,632,105	3,678,767	8,632,081	8,165,307	6,916,889	7,889,583	2,699,456
Total receipts	1	754,394	1,583,364	3,306,884	5,398,627	10,230,638	20,188,735	18,542,622	14,346,410	13,891,345	2,756,620
Business receipts	10,472	702,655 14 -	1,517,759 7 -	3,247,020 25 -	5,337,490 126 3	10,044,354 717 -	19,787,910 2,593 208	18,124,059 2,351 44	13,992,119 1,565 119	13,470,404 2,686 76	2,514,385 388 9
Interest on Government obligations: United States	8,240	18	(1)	35	235	429	830	1,714	1,295	1,550	2,134
State and local	3,548	109 1,592	16 9,578	2,656	3,794	43 14,371	314 32,708	965 35,411	163 37,484	1,137 42,442	801 30,088
Rents	210,124	1,631	1,519	6,033	11,418	19,330	51,887	49,905	38,504	44,851	25,472
Royalties  Net short-term capital gain reduced by net	19,001	27	1,030	92	14	1,246	6,786	1,221	1,480	1,630	5,475
long-term capital loss		29	164	933	232	426	1,645	733 53,530	34,698	2,379	361 72,532
short-term capital loss Net gain, noncapital assets	560,921	24,494 11,363	19,355 13,810	11,468 10,791	8,047 12,775	31,068 40,560	100,588	83,960	105,231	116,981	64,862
Other receipts	825,072	12,462	20,126	27,831	24,493	78,094	159,645	188,729	133,101	140,478	40,113
Total deductions	1	767,642	1,602,946	3,261,518	5,296,822	9,920,902	19,498,461	17,921,467	13,861,753	13,391,594	2,597,885 2,063,893
Cost of sales and operations	4,536,821	531,527 29,346	799,655 230,629	1,852,610 389,158	3,213,640 523,006	6,575,853 746,672	13,580,361	718,195	439,908	296,851	33,502
RepairsBad debts	522,821	9,124 4,629	8,252 3,840	19,458 5,245	34,719 13,684	68,745	131,466 43,874	99,294 39,618	69,224	73,042 25,990	9,497 7,030
Rents	1,461,153	11,731	66,949	129,607	161,313	239,529	355,603	214,580	138,247 264,169	118,941 287,731	24,653 51,720
Interest		23,612	44,996 16,607	93,529	152,556 33,314	258,527 71,223	468,316 181,803	362,589 172,751	160,296	195,087	49,453
Contributions	30,227	343	216	752	1,494	2,536	5,605	5,025	4,375	6,228	3,653
Amortization Depreciation	14,275	128 9,989	658 29,671	872 67,256	2,516 112,704	3,333	1,419 408,264	2,353 314,087	1,914 235,959	968 253,599	114 56,402
Depletion	18,952	80	216	695	1,141	1,149	1,291	2,396	2,697	6,984	2,303
AdvertisingPension, profit-sharing, stock bonus, annuity	663,268	7,229	20,007	35,096	53,767	85,485	169,609	110,647	79,386	87,127	14,915
plans	237,361	1,442	5,546	8,055	8,938	22,739	48,647	44,999	38,703	45,990	12,302
Employee benefit programs  Net loss, noncapital assets	211,709	408 8,168	3,906 9,039	9,815 3,943	13,788	21,664 4,301	43,223 7,650	37,343 2,579	37,970 5,620	31,511 2,767	12,081 2,412
Other deductions	12,172,677	118,890	362,759	629,096	967,204	1,592,866	2,921,776	2,267,409	1,600,775	1,457,947	253,955
Total receipts less total deductions  Net income (less loss)	2,878,649	-13,248 -13,357	-19,582 -19,598	45,366 45,366	101,805	309,736	690,274 689,960	621,155	484,657 484,494	499,751	158,735 157,934
Net income. Deficit	4,197,417	49,655	98,793	152,173	241,893	472,776	943,353 253,393	789,057 168,867	605,445	653,831 155,217	190,441 32,507
Income tax. Distributions to stockholders in cash and property except own stock.	1,849	63,012	118,391 - 51,986	106,807	140,088	163,083	328	714	213,077	364	77,793
AGRICULTURE, FORESTRY, AND FISHING											
Number of returns		245	919	1,185	1,282	2,657	3,889	2,287	873	338	8
Number of stockholders	1	1,202	3,123	2,538	3,804	8,482	13,464	9,550	3,806	1,471	36 57,968
Total assets  Total receipts	ł ·	16,966	4,299 13,129	20,468	48,456 74,765	194,828 298,776	646,712	794,532 692,589	582,378 357,169	557,471 580,193	95,159
Business receipts	I	16,777	12,652	47,086	72,347	286,003	571,601	643,677	331,630	542,486	93,888
Dividends, domestic corporations	867	-	-	-	-	4 -	117	351	39 4	293 (¹)	63
United StatesState and local	177	(1)	-	-	-	13	60	77	10	17 13	13
Other interest		18	4	39	45	1,148	1,810	1,738	1,943	2,960	443
Rents	11,563	_		86	595 14	1,741	2,348 143	1,723 191	1,794 128	3,119 191	157 22
Net short-term capital gain reduced by net long-term capital loss	1,626	_	_	_		34	437	184	15	956	_
Net long-term capital gain reduced by net	1					1		1		12,631	22
short-term capital loss	14,214	61	17	2,196 228	681 268	3,673 566	12,960 3,956	17,286 2,857	2,859	3,449	31
Other receipts	1	110	456	117	815	5,513	20,235	24,499	11,055	14,078	520
Total deductions	1	17,331	14,981	48,461	75,320	279,479	586,244	658,413	346,023	566,674 439,545	92,944 83,387
Cost of sales and operations Compensation of officers	98,181	9,675 1,579	8,137 1,704	24,786 8,342	39,166 5,112	187,188 15,178	388,697 22,878	444,201 25,970	220,564 8,048	8,991	379
RepairsBad debts	68,571 4,060	771	301 8	968 19	3,413 405	9,185 408	19,858	18,172	7,859	7,531 841	513 271
Rents	55,391	558	554	2,818	3,883	5,698	14,357	15,738	5,752	5,721	312 714
Taxes Interest	1	707	1,259	1,452	3,138	7,233	14,310	18,052	1	9,262	2,199
Contributions	658	97	116	347 32	1,495 9	5,323 78	21,328	22,851 274	19,137	100	14
Amortization Depreciation Depletion	142,332	500	15 965 44	1,910	41 4,991	92 15,168 2	38,943 21	37,510 17		78 . 19,949 . 619	(¹) 1,364
Advertising	<b>3</b>	42	57	276	523	796	2,417	2,073	507	2,884	2
Pension, profit-sharing, stock bonus, annuity plans		-	-	43	-	_	397	699	415	629	106
Employee benefit programs  Net loss, noncapital assets  Other deductions	3,588	1 1 3,391	1,817	53 346 7,044	26 26 13,092	203 187 32,740	334 526 60,908	774 254 70,885	181 1,925 50,899	410 319 51,818	109 (¹) 3,569
Total receipts less total deductions	106,295	-365	-1,852	1,291	-555	19,297	27,423	34,176		13,519	2,215
Net income (less loss)	226,021	-365 2,109 2,474	-1,852 1,563 3,415	1,291 3,956 2,665	-555 6,438 6,993	19,297 29,183 9,886	27,423 55,318 27,895	34,170 65,540 31,370		13,506 31,103 17,597	2,202 2,202
Income tax		-		-	-	-	-	62	-	2	-
property except own stock	53,328	-	908	1,475	3,631	7,674	10,874	14,701	6,613	7,057	395

Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	1 1 2 2 2 2 2		based on samp			Size of tot	al assets				
Industrial division, item	Total	Zero assets	\$1 under \$10,000	\$10,000 under	\$25,000 under	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
				\$25,000	\$50,000		(7)	(8)	(9)	(10)	(11)
MINING	(1)	(2)	(3)	(4)	(5)	(6)	- (7)	(6)	(2)	(10)	
Number of returns	2,875	(*) (*)	637 1,047	246 348	445 1,399	556 1,490	370 1,020	273 602	95 468	84 314	(*) (*)
Number of stockholders	7,144	(*)	1,698	4,054	16,188	38,517	60,961	104,273	66,274	137,158	(*)
Total receipts	616,107	(*)	9,711	12,183	32,636	67,916	62,395	93,918	102,206	159,749	(*)
Business receipts	590,071	(*)	9,202	12,182	31,884	66,618	59,828	88,650 16	97,598 43	153,125 16	(*) (*)
Dividends, domestic corporations	154 119	-	-	-	-	-	- 1	-	115	-	(*)
Interest on Government obligations: United States	96	_	_	_	_	-	-	2	94	(1)	
State and local	(1) 1,946	(*)	- 1	- 1	18	148	122	361	197	(¹) 680	(*)
Other interest	3,400	(*)	_	-	-	78	424	97	645	610	(*)
Royalties	2,187	` _	-	-	-	322	369	42	791	442	(*)
Net short-term capital gain reduced by net long-term capital loss	386	-	-	-	-	27	5	-	322	31	(*)
Net long-term capital gain reduced by net short-term capital loss	4,508		280	-	571	259	279	344 1,693	82 332	1,569 459	(*) (*)
Net gain, noncapital assets Other receipts	3,810 9,430	(*) (*)	226 2	1	163	268 193	425 943	2,713	1,987	2,817	(*)
Total deductions	613,590	(*)	11,030	14,389	32,175	60,629	69,733	101,119	97,946	152,820	(*)
Cost of sales and operations	348,828	(*)	6,700	6,608	16,114	33,292 5,867	34,644 4,939	43,876 3,944	67,017 4,958	91,960 4,388	(*)
Compensation of officers	29,408 18,562	(*) (*)	859 14	1,149 29	2,278 1,498	3,056	4,057	3,331	976 83	3,387	(*) (*)
Bad debts	360 7,927	(*) (*)	-	-	118	34 405	21 378	13 4,909	557	1,405	(*)
Taxes	20,839	(*)	1,129	710	1,082	1,834	2,253	3,565	2,627 2,139	4,638 1,928	(*)
InterestContributions	10,180 291	(*) ~(*)	62	1	798	920 6	1,042 2	2,177 10	24	87	(*)
Amortization.	156 44,321	(*) (*)	- 122	5 460	2,207	10 3,313	2 7,045	7,900	15 6,796	113 13,324	(*)
Depreciation Depletion	11,097	(*)	10	4	642	441	450	1,895	1,248	4,309	(*)
Advertising	. 921	(*)	3	2	114	121	249	106	55	1.89	
Pension, profit-sharing, stock bonus, annuity plans	1,892	(*)	-	-	1 319	51 40	307 45	35 168	233 280	1,009	(*)
Employee benefit programs  Net loss, noncapital assets	2,821 913	(*)	-	552	1,319	61	50	108 29,076	10,932	133 24,865	(*)
Other deductions	115,074	(*)	2,131	4,869 -2,206	6,000 461	11,178	14,249 -7,338	-7,201	4,260	6,929	(*)
Total receipts less total deductions Net income (less loss)	2,517 2,517	(*) (*)	-1,319 -1,319	-2,206	461	7,287	-7,338	-7,201 3,686	4,260 7,668	6,929 15,784	(*) (*)
Net income	49,334 46,817	(*) (*)	1,808	2,130 4,336	1,633 1,172	8,716 1,429	2,505 9,843	10,887	3,408	8,855	(*)
Income tax	7	-	-	-	-	-	-	-	_	7	, ,
property except own stock	25,091	(*)	-	17	1,544	5,677	2,442	2,196	4,409	6,142	(*)
CONSTRUCTION											(2)
Number of returns	30,308 69,584	675 1,444	4,756 9,202	5,036 9,097	4,040 8,130	5,722 13,335	5,433 13,711	2,677 7,699	1,246		62 226
Number of stockholders		1,444	20,990	82,457	149,048	416,135	854,292	943,484	873,810	1	478,525
Total receipts		214,975	238,125	491,732	624,932	1,323,039	2,302,242	2,237,706	1,951,072	1	515,519
Business receipts	11,958,045	213,694	228,992	490,120	621,041	1,313,492	2,282,496	2,204,401	1,917,846		498,968 71
Dividends, domestic corporations  Dividends, foreign corporations	1,233	_	-	-	_	-	185	-	-	18	-
Interest on Government obligations: United States	671	_	_	_	136	16	2	71	165		29 157
State and local	740	137	7,927	118	355	803	115 2,462	126 2,120			
Other interest	24,203 36,372	5	21	857	1,196	1,516	1	10,127	5,519	6,753	
Royalties	279	-	-	-	-	-	-	-	262		1 ' '
Net short-term capital gain reduced by net long-term capital loss	1,173	-	-	303	15	58	448	68	53	3 228	
Net long-term capital gain reduced by net short-term capital loss	18,738	_	346	-	5	2,005		3,307			
Net gain, noncapital assets Other receipts	15,035 67,840	644 495	628 211	175 159	1,295 889	1,384 3,710		3,881 13,325			7,314
Total deductions	1	212,831	232,672	483,370	613,134	1,282,908	2,222,435	2,169,157	1		
Cost of sales and operations	9,383,092	178,803	150,019	344,614	424,341	984,048 84,532		1,756,099 86,819			9,988
Compensation of officers	596,023 71,004	6,023 680		50,704 2,006	67,053 3,042	8,763	17,248	12,863	13,119	10,368	1,385
Bad debtsRents	20,714 68,950	139 466	131 7,123	1,143 9,441	3,181 4,948	2,630 9,630		4,148 7,908	7,20	7,832	2,311
Taxes	271,997	6,427	5,816	14,851	27,239	31,709	58,269	1	1		l l
Interest	1 3,289	3,189		2,742	3,028	9,106 195	514	503	49:	1,102	243
Amortization. Depreciation.	489	4	61	16 9,189						3 33,159	6,275
Depreciation Depletion	520		-	-	-	-	-	1,18	14:	2 120	1
Advertising		493	525	1,622	1,797	6,483	6,287	1	1		
Pension, profit-sharing, stock bonus, annuity plans	52,482		738	841	1,044	1,917			9,13 9,54		
Employee benefit programs  Net loss, noncapital assets	50,214	98	6	2,872 200	641	101	. 59	353	3	4 168	57
Other deductions	909,986		1	1	i	1	1	i	ı		
Total receipts less total deductions  Net income (less loss)	358,559	2,144	5,453	8,362 8,362	11,798	40,131	79,692	68,423	3 42,91	5 80,120	19,515
Net income Deficit.	491,408	5,444	11,521	18,805 10,443	22,747					5 13,249	2,009
Income tax	8		-	-	-			-	-	-	
Distributions to stockholders in cash and property except own stock	145,271	.   -	5,619	5,778	5,841	16,897	33,752	19,223	2 21,43	6 31,67	5,050
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Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	· · · · · ·					Size of to	tel assets			·	
Industrial division, item	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
MANUFACTURING	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	30,761	847	4,164	4,054	4,303	5,992	6,420	2,905	1,327	714	28
Number of stockholders	79,685	1,448	8,140	7,737	9,906	14,185	19,375	10,103	5,249	3,415	127
Total assets	5,060,645	-	17,431	70,284	162,061	434,948	1,023,024	1,017,267	899,770	1,210,674	225,186
Total receipts  Business receipts	12,357,672	21,541	147,117 145,248	268,211 262,951	485,171 481,843	1,096,086 1,083,755	2,573,170 2,556,597	2,642,839 2,623,310	2,064,410	2,621,894	437,233
Dividends, domestic corporations Dividends, foreign corporations Interest on Government obligations:	1,545	20,964	-	12	14	65	268	342	180	636	28
United States	1,285	-	-	-	-	124	99	31 110	398 23	535 413	98
State and local Other interest	618 17,517	_	173	343	- 154	43 893	16 2,629	3,648	2,733	5,474	13 1,470
Rents	17,353	318	41	502	720	2,066	3,687	2,245	4,465	3,078	231
Royalties Net short-term capital gain reduced by net long-term capital loss		-	-	622	7	165 10	24 8	78 88	126 15	552 38	4,555 17
Net long-term capital gain reduced by net short-term capital loss	40,700	237	1,430	489	1,256	5,045	1,531	3,468	3,337	12,507	11,400
Net gain, noncapital assets Other receipts	12,293 43,749	5 17	105 120	2,607 685	41 1,136	1,528 2,392	2,840 5,471	578 8,941	2,698 10,930	1,161 11,431	730 2,626
Total deductions		26,790	161,083	265,946	481,945	1,066,725	2,476,371	2,547,991	1,949,128	2,472,500	398,357
Cost of sales and operations		18,401	105,533	160,360	306,928	729,570	1,774,464	1,920,827	1,504,506	1,946,707	314,679
Compensation of officers	716,565. 72,479	1,369 18	13,332 500	41,669 1,553	55,295 2,659	105,064 7,368	191,199 14,414	144,580 18,280	87,589 12,084	69,356 14,609	7,112 994
Bad debts	30,181	49	1,336	283	1,330	2,618	6,100	6,617	6,180	4,842	826
Rents Taxes	152,822 321,593	189 557	5,252 4,063	9,023 8,416	15,614 15,064	21,777 31,280	39,171 75,919	30,256 58,476	14,861 49,541	14,013 70,477	2,666 7,800
Interest	80,341	284	1,274	966	3,301	6,490	16,247	16,125	13,796	18,736	3,122
Contributions	5,504 1,836	- 3	7 66	37 33	109 513	294 522	979 116	787 86	1,126 262	1,853	312 . 71
Depreciation	250,294	506	2,232	5,343	10,755	401,401	58,622	48,448	42,577	48,916	6,494
Depletion	2,689 62,796	543	3 020	1 755	2 110	133 6,497	395 12,009	149	488 8,784	1,454	70 3,118
Pension, profit-sharing, stock bonus, annuity		J5	1,039	1,755	2,119			10,140	1		
plans Employee benefit programs	44,360 47,115	48	431	544 879	602 1,926	2,821 4,285	8,031 9,637	8,279 7,664	8,874 9,710	11,982 9,551	3,227 2,984
Net loss, noncapital assets	3,326	14	1,719	1	185	86	528	106 277,171	98 188,652	587 242,461	2 44,880
Total receipts less total deductions	1	4,809 -5,249	24,299	35,084 2,265	65,545 3,226	121,519 29,361	268,540 96,799	94,848	115,282	149,394	38,876
Net income (less loss)	510,218	-5,249	-13,966	2,265	3,226	29,318	96,783	94,738	115,259	148,981	38,863
Net income Deficit	686,985 176,767	492 5,741	5,188 19,154	11,344 9,079	21,589 18,363	52,073 22,755	127,027 30,244	123,029 28,291	131,388	172,528	42,327 3,464
Income tax  Distributions to stockholders in cash and property except own stock	224 260,173	67	3,865	2,753	9,948	11,593	38,291	213 42,542	46,917	83,713	20,484
TRANSPORTATION, COMMUNICATION, ELECTRIC, CAS, AND SANITARY SERVICES											
Number of returns	12,693	421	2,002	1,646	2,831	1,802	2,721	747	384	131	7
Number of stockholders	33,698 1,512,418	1,067	3,842	4,071 29,690	7,81.2 99,657	5,448 132,818	7,233 425,979	2,313 259,985	1,318 265,149	568 233,285	26 55,753
Total receipts	2,929,246	33,158	73,109	90,174	256,009	339,711	768,758	387,228	584,551	324,472	72,076
Business receipts	2,881,232	24,731	72,252	89,629	253,031	335,823	760,032	381,304	576,362	318,348	69,720
Dividends, domestic corporations Dividends, foreign corporations Interest on Government obligations:	361 2	-	-		27	16 -	9 -	46	35 -	227	-
United StatesState and local	449 151	- 61	-	-	-	6	11	(1)	74	95	263
Other interest		49	-	36	176	297	1,246	733	4,712	962	265
RentsRoyalties	2,456 189	- 27	11	-	53	554	333 29	510 107	307	683 26	5
Net short-term capital gain reduced by net		[	_	_	_	_		107			
long-term capital loss  Net long-term capital gain reduced by net	ŀ	-	-	-	-	29	385	-	131	42	_
short-term capital loss	14,090	6,804 1,232	. 446 76	119 77	566 327	360 369	932 1,771	1,445	756 1,288	916 653	1,746 50
Other receipts		254	324	313	1,829	2,257	4,010	2,117	886		26
Total deductions	t	24,616	73,867	92,71 <u>1</u>	248,053	327,635	740,234	368,025	561,291	ł	61,538
Cost of sales and operations		14,779 1,895	45,570 5,541	53,585 8,485	171,567 16,466	214,696 21,205	468,551 57,118	231,735 15,620	421,078 15,293	213,841 10,491	43,740 1,353
Repairs	4,359	92	143	239	743	9	1,428	-	1,525	76	104
Bad debts Rents	62,356	61 626	5,260	21 3,483	231 5,566	648 8,990	1,031 17,465	635 7,817	1,013	618 5,699	111 459
Taxes	111,425	811	2,014	2,399	6,269	12,089	31,204	18,368	20,464		3,116
Interest	36,174 914	656 13	132	1,349 17	1,548 88	3,247 69	10,449	6,673 88	4,945 136	5,736 207	1,439 155
Amortization. Depreciation.	1,243	-	8	57	57	855	73	115	28,202	72	3,881
Depreciation		1,309	1,213 101	5,614	12,330	18,191	48,023	23,467 24	20,202	17,899	
Advertising Pension, profit-sharing, stock bonus, annuity plans	1	338	224 50	1,045	2,213	966	2,975	1,218	916 1,361	1,091 2,671	1,355
Employee benefit programs Net loss, noncapital assets	13,145 3,517	78 862 3.090	62 38	403 128	360 3 3	1,322 1,417 583	1,258 2,888 820	·1,763 124	4,159 714	1,507 245	508 - 5,256
Other deductions	1	3,090 8,542	13,509 -758	15,886 -2,537	30,494 7,956	43,348 12,076	96,812 28,524	59,391 19,203	54,489 23,260	35,199 14,396	10,538
Net income (less loss)	121,049	8,481	-758	-2,537	7,956	12,076	28,524	19,203	23,260	14,306	10,538
Net income Deficit		9,703 1,222	3,095 3,853	2,058 4,595	15,329 7,373	20,155 8,079	50,894 22,370	28,481 9,278	27,415	22,307 8,001	11,027 489
Income tax.  Distributions to stockholders in cash and property except Own stock	-	5,295	1,995	-	6,563	6,077	16,043	6,930	-	-	9,524
, g	1			L	,,,,,,		1 25,043				

Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued [All rigures are estimates based on samples—money amounts are in thousands of dollars]

(A	1. ligutes at	e estimates	based on sai	no res—no ney	anomies are	TH THOUSAND	s of dollars				
						Size of to	tal assets				
Industrial division, item	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
WHOLESALE AND RETAIL TRADE		· · · · · · · · · · · · · · · · · · ·						· · · · · · · · · · · · · · · · · · ·			
Number of returns  Number of stockholders	107,896 261,183	3,286 0,458	10,763 22,751	14,826 28,910	18,956 38,751	21,411 51,422	23,672 63,790	9,964 29,850	3,717 13,757	1,271 5,397	26 97
Total assets		-	50,784	259,934	690,626	1,535,758	3,668,384	3,450,268	2,504,241	2,073,427	247,889
Total receipts		350,029	484,950	1,466,229	2,755,719	5,491,404	11,575,459	11,082,275	8,381,327	6,865,517	1,002,731
Business receipts	48,823,088	331,612	469,617	1,444,016	2,737,100	5,430,449	11,441,980	10,921,627	8,292,256	6,760,223	994,208
Dividends, domestic corporations Dividends, foreign corporations	3,585 78	-	3	9	54 3	162	1,212	813 44	717	561 20	54 5
Interest on Government obligations:	i i	_					1				
United StatesState and local	1,717	48	-	-	(1)	145	520 150	361 660	381 17	284 238	26 14
Other interest	65,058	239	256	585	1,814	3,739	11,068	16,613	14,541	15,482	721
Rents Royalties	87,936 7,148	960	646	1,786 92	4,333	4,770 668	17,765 5,804	23,999 97	13,780 168	17,760 319	2,137 (¹)
Net short-term capital gain reduced by net										1	` `
long-term capital loss	917	-	-	8	210	40	234	108	79	238	-
short-term capital loss Net gain, noncapital assets	48,790 20,952	6,132 2,644	3,627 474	2,836 850	1,147 511	4,952 2,244	6,826 1,905	9,502 8,579	3,894 1,445	8,780 2,210	1,094 90
Other receipts	395,244	8,394	10,327	16,047	10,547	44,235	87,989	99,872	54,049	59,402	4,382
Total deductions	48,289,394	365,323	504,121	1,458,465	2,705,643	5,380,626	11,276,156	10,795,382	8,141,459	6,674,886	987,333
Cost of sales and operations		263,923 10,509	262,320	874,309	1,721,776	3,672,028 308,846	8,212,739 .473,757	8,529,446 321,572	6,510,716	5,497,884	908,457 3,763
Repairs	170,087	2,831	54,008 2,300	136,163 7,439	180,903	23,635	45,952	30,781	23,038	18,244	1,140
Bad debtsRents	98,732 699,445	3,780 6,916	1,613 17,591	1,256 53,687	4,163 82,475	8,812 122,213	25,083 181,186	22,225 103,305	17,218	13,722 49,374	860 3,575
Taxes	818,788	9,069	13,008	35,439	60,966	120,754	203,971	163,011	108,686	99,029	4,855
Interest	272,312	. 2,257	1,884	4,935	12,551	25,672	65,518	64,113	47,446	42,306	5,630
Amortization	12,159 4,474	307 55	52 194	140 142	744 1,274	1,049 633	2,877 842	2,352 846	. 2,234	2,240 101	164
Depreciation	473,566 1,678	2,580 64	7,566	20,411 169	42,015	63,320 562	121,052	99,193 125	64,475 16	48,165 386	4,789
Advertising	377,646	2,640	6,886	11,478	25,931	51,188	103,315	72,477	56,049	42,837	4,845
Pension, profit-sharing, stock bonus, annuity plans.	1		ł	1	i	1	i	Į	1	ì	
Employee benefit programs	75,749 59,057	1,117 130	3,056 747	4,254 2,936	3,346 2,609	6,997 5,510	13,487 12,547	16,473 13,174	13,159 12,538	13,316 8,411	544 455
Net loss, noncapital assets Other deductions	14,443 6,967,445	1,951 57,194	1,714 131,182	1,340 304,367	1,523 550,637	856 968,551	5,071 1,808,406	597 1,355,692	1,009,572	733,688	95 48,156
Total receipts less total deductions	1,166,246	-15,294	-19,171	7,764	50,076	110,778	299,303	286,893	239,868	190,631	15,398
Net income (less loss)	1,165,119	-15,342	-19,171	7,764	50,076	110,778	299,153	286,233	239,851	190,393	15,384
Net income Deficit	1,511,358	12,650 27,992	14,445 33,616	41,191 33,427	101,622 51,546	169,578 58,800	380,295 81,142	316,396 30,163	257,792 17,941	199,918 9,525	17,471 2,087
Income tax	146	· -	-	-	-	-	-	93	-	53	-
property except own stock	524,978	8,391	6,775	22,065	37,141	49,884	116,372	101,991	92,740	78,072	11,547
Wholesale Trade											
Number of returns	30,926	692	4,296	3,994	3,903	4,891	7,130	3,724	1,608	670	18
Number of stockholders	78,281	1,380	9,176	8,727	8,039	11,542	18,784	11,390	6,180	2,980	83
Total assets	5,380,491	-	19,690	67,173	145,135	354,731	1,120,622	1,292,554	1,089,294	1,095,735	195,557
Total receipts	20,114,505	128,930	176,096	423,537	654,400	1,536,431	4,196,599	4,682,359	3,779,895	3,690,507	845,751 842,209
Business receipts Dividends, domestic corporations		123,540	165,971	410,307 (1)	650,469 14	1,506,328	4,139,211 552	4,628,628	3,748,722 128	3,644,460	52
Dividends, foreign corporations Interest on Government obligations:	67	-	-	-	3	-	6	44	-	9	5
United States	1,095	-	-	-	-	87	259	258	311	180	-
State and local	360 16,946	141	201	238	523	1,204	57 1,956	4,098	(¹) 3,124	5,051	14 410
Rents	25,474	416	295	738	724	744	6,781	5,095	4,292	5,144	1,245
Royalties  Net short-term capital gain reduced by net	5,747	-	-	-	-	25	5,248	42.	113	319	(1)
long-term capital loss	353	-	-	8	-	16	62	66	2	199	-
Net long-term capital gain reduced by net short-term capital loss	21,422	_	2,254	227	68	1,574	4,995	3,385	1,032	6,907	980
Net gain, noncapital assets	6,450 175,130	1,544 3,289	82 7,290	20 11,999	81 2,518	926 25,507	434 37,038	1,748 38,481	383 21,788	1,221 26,395	11 825
Total deductions	1	1.32,484	182,376	420,050	635,120	1,506,301	4,093,690	4,556,441	3,661,504	3,574,045	832,654
Cost of sales and operations	15,645,802	104,628	64,790	242,424	434,624	1,133,461	3,161,581	3,684,139	3,011,127	3,026,514	782,514
Compensation of officers	685,706 50,937	1,180 343	36,310 318	57,222 1,310	49,162 2,474	83,286 2,536	163,584 13,541	143,461 13,279	90,556 8,813	58,331 7,667	2,614 656
Bad debts	44,215	3,128	1,539	506	808	2,368	7,216	11,211	9,052	7,741	646
Rents Taxes	147,108 316,287	554 3,785	4,345 4,350	7,614 7,198	11,245	18,534 32,839	36,536 68,029	29,088 74,239	19,379 51,791	17,281 61,943	2,532 3,340
Interest	84,726	578	420	1,300	1,993	4,787	15,915	18,258	18,802	18,278	4,395
Contributions	4,665 1,324	1 12	48 123	54 32	260 47	266 125	897 428	864 518	907 14	1,264	(1)
Depreciation	153,867	500	2,702	4,898	8,792	13,115	34,603	37,828	28,667	20,935	1,827
Depletion	1		-	77	-	496	1	7		7 033	2 1177
Advertising Pension, profit-sharing, stock bonus, annuity	59,238	122	1,086	1,548	4,027	4,402	19,030	11,265	7,278	7,033	3,447
plans Employee benefit programs	41,247 23,766	754 31	3,056 556	3,291 1,944	1,754 1,024	2,371	6,297 3,656	8,847 5,719	6,654 4,827	7,910 4,602	31.3 257
Net loss, noncapital assets	3,319	140	99	854	• 13	1,150 71	867	280	697	206	92
Other deductions	1	16,728	62,634	89,778	110,124	206,494	561,498	517,438	402,940	334,250	29,917
Total receipts less total deductions  Net income (less loss)	519,840 519,480	-3,554 -3,554	-6,280 -6,280	3,487 3,487	19,280 19,280	30,130 30,130		125,918 125,849	118,391 118,391	116,462 116,242	13,097 13,083
Net income	606,269 86,789	1,964 5,518	8,211	11,951	28,903	44,272	120,907	133,237 7,388	122,833	118,972 2,730	15,019 1,936
Income tax	134	- 2,318	14,491	8,464	9,623	14,142	- 10,000	81	-	53	-
Distributions to stockholders in cash and property except own stock	214,727	700	4,383	7,022	11,168	14,070	35,145	44,628	38,236	49,076	10,299
FF W	1 ~24,127		1, 505	1 ",044	1,100	17,070	1 22,142	1,	1 30,230	1	1

Table 4.2—INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS—Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

	II Ingures a						tal assets				
Industrial division, item	Total	Zero assets	\$1 under \$10,000	\$10,000 under \$25,000	\$25,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 or more
WHOLESALE AND RETAIL TRADEContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Retail Trade											
Number of returns	76,515	2,543	6,415	10,781	15,053	16,417	16,399	6,210	2,090	595	.8
Number of stockholders	181,684	5,027	13,471	20,081	30,712	39,646	44,500	18,308	7,529 1,400,152	2,396 969,505	14 52,332
Total assets  Total receipts	1	221,099	31,058 307,633	192,246	545,491 2,101,319	1,172,423	2,524,453 7,312,183	2,145,910 6,370,253	4,562,769	3,153,406	156,980
Business receipts	1	208,072	302,426	1,029,772	2,086,631	3,891,256	7,236,965	6,263,417	4,505,357	3,094,263	151,999
Dividends, domestic corporations	1,915	-	-	9 -	40	142	660	314	589	159 11	2 -
United States	622		-	-	(1)	58	261	103	70	104	26
State and local	767 47,871	48 98	- 55	- 347	1,291	2,535	9,080	591 12,498	17 11,233	18	311
Rents	62,067	544	351	1,048	3,609	4,026	10,772	18,904	9,333	12,588	892
Royalties  Net short-term capital gain reduced by net	1,401	-	-	92	-	643	556	55	55	(1)	-
long-term capital loss	564	-	-	-	210	24	172	42	77	39	-
Net long-term capital gain reduced by net short-term capital loss	27,346	6,132	1,373	2,609	1,079	3,378	1,825	6,117	2,848	1,871	114
Net gain, noncapital assets Other receipts	14,445 219,309	1,100 5,105	392 3,036	830 4,046	430 8,029	1,318 18,701	1,462 50,337	6,831 61,381	1,035 32,155	968 32,962	79 3,557
Total deductions	1	232,814	320,420	1,034,787	2,070,523	3,842,006	7,119,481	6,209,426	4,442,116	3,079,758	154,679
Cost of sales and operations		159,295	197,071	629,741	1,287,152	2,514,734	5,006,373	4,823,258	3,468,982	2,454,154	125,943
Compensation of officers	1,096,954	9,329 2,488	17,698 1,982	78,941 5,942	131,741 12,253	223,487 21,050	307,222	176,209 17,485	104,828	46,350 10,509	1,149
Bad debts	53,856	652	74	562	3,355	6,380	17,700	10,914	8,078	5,927	214
RentsTaxes	550,781 495,925	6,362 5,283	13,121 8,658	46,073 28,176	71,230 52,193	103,365 87,305	143,835	74,156 88,311	59,580 56,343	32,016 36,812	1,043 1,515
Interest	186,202	1,675	1,458	3,635	10,558	20,707	49,359	45,537	28,156	23,882	1,235
Contributions	7,436	306 43	71	86 110	484 1,227	773 507	1,944	1,488	1,324	967 76	60 5
Depreciation	317,730	2,080	4,863	15,506	33,223	49,883	85,622	61,242	35,390	26,959	2,962
Depletion	1	2 53.6	F 77.0	92	21,904	66	341	118 59,799	48,418	321 35,591	1,398
AdvertisingPension, profit-sharing, stock bonus, annuity	315,842	2,518	5,748	9,918		46,584	83,964				1
plansEmployee benefit programs	34,197 35,238	363 99	191	963 992	1,592 1,585	4,613 4,360	6,960 8,863	7,626 7,439	6,505 7,711	5,344 3,800	231 198
Net loss, noncapital assets	11,124	1,811	1,615	486	1,510	785	4,204	317	267	126	3 18,239
Other deductions  Total receipts less total deductions	1 ' '	40,446	67,866	213,564 3,966	440,513 30,796	757,407 80,075	1,239,087	835,199 160,827	602,028 120,653	396,924 73,648	2,301
Net income (less loss)	639,699	-11,763	-12,787	3,966	30,796	80,075	192,609	160,236	120,636	73,630	2,301
Net income Deficit		10,686	6,234 19,021	28,929 24,963	72,719 41,923	124,733 44,658	255,434 62,825	182,999 22,763	134,135 13,499	80,425 6,795	2,452 151
Income tax	12	-	-	-	-	-	-	12		(1)	-
Distributions to stockholders in cash and property except own stock	308,794	7,691	2,392	14,732	25,973	35,814	80,316	. 57,363	54,405	28,860	1,248
FINANCE, INSURANCE, AND REAL ESTATE											
Number of returns	35,764	1,831	7,467	5,295	4,533	6,014	6,084	2,328	1,444	690	74
Number of stockholders	97,641	5,329	15,556	12,429	11,802	18,255	18,893	7,877	4,714	2,525	261
Total assets	1	-	26,457	88,128	165,694	424,530	954,526	818,998	1,010,650	1,297,720	719,475
Total receipts		20,246	166,778	200,857	176,076	423,253	590,631	390,779	228,870	278,488 128,882	164,178 81,339
Business receipts Dividends, domestic corporations	1,559	6,177	137,494	182,420	151,113	364,921 320	448,909 577	272,880 190	134	260	61
Dividends, foreign corporations Interest on Government obligations:	19	-	-	-	-	-	17	-	-	2	-
United States	1,541	-	-	35	99	69	311	920	20	198	89 566
State and local		989	714	1,191	725	4,569	9,595	7,721	68 6,879	8,229	15,897
Rents	1	197	497	2,391	3,252	5,843	13,783	8,605	7,978	6,407	8,643
Royalties  Net short-term capital gain reduced by net	2,101	-	940	-	-	3	417	706	5	30	-
long-term capital loss	1,405	-	44	-	-	184	82	153	36	596	310
Net long-term capital gain reduced by net short-term capital loss		7,305	10,211	3,767	3,803	6,335	12,636	16,024	9,918	15,228	17,920
Net gain, noncapital assets Other receipts		3,596 1,982	10,983 5,894	4,812 6,237	9,800 7,272	33,262 7,747	86,130 18,374	64,178 19,402	92,676 15,876	104,916 13,716	32,527 6,826
Total deductions	1	20,356	147,283	190,285	160,781	383,644	507,927	323,426	202,957	245,377	142,394
Cost of sales and operations	522,923	-	15,051	35,348	30,600	121,885	127,816	61,079	26,412	55,130	49,602
Compensation of officers		1,914	31,651 316	31,688 1,473	32,958 1,700	68,767 2,425	92,068 3,761	54,305 1,774	29,679 1,881	24,285 1,619	7,618 1,250
Bad debts	10,677	402	11.3	996	712	1,730	2,488	1,553	1,146	1,314	223
Rents Taxes		495 972	5,771 3,714	6,586 5,400	3,936 6,580	8,657	13,183 19,645	5,815 12,967	3,453	3,685 11,673	2,382 5,278
Interest	143,809	1,227	2,207	2,085	3,842	9,350	20,786	20,523	29,029	33,132	21,628
Contributions	2,849	11 16	58 98	79 75	109 73	273 83	318 90	548 97	162 422	233 22	1,058
Depreciation	65,171	354	2,424	3,731	4,514	8,538	15,313	11,323	6,900	6,844	5,230
Depletion	1	-	10	2 10=	1	2 1 2 2	16 000	68	277	10	2 270
Advertising Pension, profit-sharing, stock bonus, annuity		593	4,897	7,422	6,076	8,138	16,002	7,749	3,955	6,041	2,370
plans Employee benefit programs		-	384 614	105 834	301 505	1,856 1,614	2,625 1,620	2,046 1,454	2,463 440	1,223	449 360
Net loss, noncapital assets	11,240	2,515	4,170	382	236	232	3	373	617	467	2,245
Other deductions	1	11,777	75,805	94,081	68,638	138,843	192,163	141,752	85,150	98,928	42,689
Total receipts less total deductions Net income (less loss)	315,068	-110 -110	19,495 19,495	10,572	15,295 15,295	39,609	82,704 82,704	67,353	25,913 25,845	33,111	21,218
Net income	464,903	9,948 10,058	35,873 16,378	22,303 11,731	24,185 8,890	54,090 14,481	104,217 21,513	80,804 13,451	45,213 19,368	58,539 25,452	29,731 8,513
Income tax		-	-	-	-	-	164	346	443	173	-
Distributions to stockholders in cash and property except own stock	196,993	1,195	19,999	10,825	12,328	25,501	36,366	33,824	12,480	21,008	23,467
	1			,		1		1			

Industrial division, item

# Business Returns/1972 • Small Business Corporations

\$10,000

under \$25,000

\$1 under \$10,000

Total

Size of total assets

\$1,000,000 \$5,000,000

Table 4.2-INCOME STATEMENT, BY INDUSTRIAL DIVISION AND SIZE OF TOTAL ASSETS-Continued [All figures are estimates based on samples—money amounts are in thousands of dollars]

SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	51,498	1,306	13,742	10,784	8,165	6,864	6,241	2,198	1,012	657	25
Number of stockholders	121,807	4,028	27,452	21,429	18,204	17,356	18,049	8,329	4,223	2,639	98
		,020		-	·					-	
Total assets	5,426,765	-	58,866	174,408	295,258	485,902	973,272	768,442	691,078	1,151,092	828,447
Total receipts	7,988,358	80,362	441,376	714,414	982,905	1,169,013	1,683,837	1,007,253	667,813	830,080	411,305
Business receipts	7,690,644	72,001	433,251	708,413	978,721	1,141,870	1,648,474	980,226	632,868	789,048	305,772
Dividends, domestic corporations	1,168	14	3	(1)	19	92	279	313	302	112	34
Dividends, foreign corporations Interest on Government obligations:	5	-	-	-	-	-	- 1	-	(1)	5	<del>-</del>
United States	2,304	18	(¹)	_	_	56	27	252	153	169	1,629
State and local	222	10	16	_	_	٥٠	33	63	202	68	38
Other interest	26,178	154	503	344	504	2,769	3,756	2,429	2,943	3,590	9,186
Rents	33,699	134	303	411	1,269	2,762	8,312	2,599	3,841	6,441	7,627
Royalties	827	134	90	.+11	1,205	2,702	عددوه	2,000	2,041	53	677
Net short-term capital gain reduced by net	521		,0			•			1	, , , ,	0,,
long-term capital loss	654	29	120	_ 1	-	44	46	132	_ :	250	33
Net long-term capital gain reduced by net											
short-term capital loss	77,775	3,955	2,998	2,061	18	8,439	3,213	2,154	6,903	9,589	38,445
Net gain, noncapital assets	44,568	2,891	1,318	2,042	533	939	2,240	1,228	1,569	1,793	30,015
Other receipts	110,314	1,166	2,774	1,143	1,841	12,035	17,457	17,857	19,230	18,962	17,849
Total deductions	7,687,678	81,392	447,499	695,280	969,751	1,117,181	1,599,036	950,728	646,135	818,367	362,309
Cost of sales and operations	4,140,018	35,482	200,226	345,788	503,148	621,080	894,248	536,204	397,959	418,236	187,647
Compensation of officers	766,948	5,912	95,059	110,193	160,597	134,762	146,993	63,030	26,241	21,775	2,386
Repairs	100,429	3,415	3,138	5,520	6,825	14,189	24,234	14,093	8,734	17,153	3,128
Bad debts Rents.	26,138	177	618	1,527	3,561	3,377	4,238	3,530	2,413	2,419	4,278
Taxes	358,002 306,073	2,444 3,599	25,338	44,031	44,739	61,859	76,589	38,687	20,303	31,192	12,820
			13,894	24,555	32,048	41,903	62,254	38,702	28,249	40,625	20,244
Interest	176,555	2 <b>,7</b> 76	2,124	3,804	6,713	10,949	29,860	23,361	28,291	58,542	10,135
Contributions	4,517	10	78	332	303	566	655	458	164	405	1,546
Depreciation	4,653	38	193	516	500	1,082	167	1,137	606	402	12
Depletion	344,695 1,472	2,690	11,942	20,154 521	24,081 495	41,463	71,693	47,061	34,491 326	65,104 53	26,016
•	-					_	26	-	l		-
AdvertisingPension, profit-sharing, stock bonus, annuity	109,742	2,557	6,339	11,438	14,894	11,224	26,025	13,584	5,711	14,052	3,918
plans	39,470	305	1,318	2,134	3,527	7,775	5,957	7,504	3,040	3,220	4,690
Employee benefit programs	28,952	133	1,583	1,838	3,714	4,751	4,253	2,493	1,116	2,520	6,551
Net loss, noncapital assets	9,750	2,171	908	994	424	2,195	593	664	1,292	496	13
Other deductions	1,270,264	19,683	84,690	121,935	164,182	160,006	251,251	160,220	87,199	142,173	78,925
Total receipts less total deductions	300,680	-1,030	-6,123	19,134	13,154	51,832	84,801	56,525	21,678	11,713	48,996
Net income (less loss)	300,458	-1,030	-6,139	19,134	13,154	51,832	84,768	56,462	21,674	11,645	48,958
Net income	572,474	7,319	25,962	49,513	47,956	78,951	118,673	78,452	44,210	60,012	61,426
Deficit	272,016	8,349	32,101	30,379	34,802	27,119	33,905	21,990	22,536	48,367	12,468
Income tax	113	-		-	-	-	-	-	-	113	-
Distributions to stockholders in cash and property except own stock	235,469	1,650	10 000	30.000	22.460	20.016	40.000	33.30/	30.063	33,019	6,576
property except out Stock	404,669	1,650	12,767	19,283	22,460	39,916	47,832	33,204	18,762	23,019	0,276

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

"Under \$500.

NOTE: Estimates are rounded and may not add to totals. Estimates for "Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

Table 4.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION AND SIZE OF BUSINESS RECEIPTS [All figures are estimates based on samples—money amounts are in thousands of dollars]

	(A.	r tradites at	re estimates	based on sair	ipres—money	amounts are	III ulousant	as of dollars	* )			
Industrial division, size of	Number of	Recei		Cost of sales and	Deprecia-	Net income (less	Number of	Recei		Cost of sales and	Deprecia-	Net income (less
business receipts	returns	Total	Business	operations	tion	deficit)	returns	Total	Business	operations	tion	deficit)
	<del></del>	Γ	All industria	al divisions	<u>-</u>			Agric	ulture, fore	stry, and fi	shing	
Total	287,906	90,999,639	88,738,155	63,397,274	1,693,954	2,875,101	13,686	2,792,165	2,618,147	1,845,346	142,332	106,263
Under \$5,000 \$5,000 under \$10,000	33,346 9,779	108,244 84,978	28,270 56,078	22,552 31,243	24,257 12,825	-186,965 -32,681	1,912 706	8,240 7,867	2,898 4.848	3,642 4,672	4,492 2,071	-24,356
\$10,000 under \$25,000 \$25,000 under \$50,000	21,750 31,137	391,180	323,650	142,596	34,885	<del>-</del> 27,193	1,354	30,094	23,982	15,134	4,549	-4,655 -4,851
\$50,000 under \$100,000	44,330	1,226,931 3,336,898	1,066,415 3,151,736	489,141 1,537,353	71,540 132,312	-1,692 73,414	1,515 2,827	72,572 236,247	59,787 208,046	32,278 109,635	10,412 22,398	371 10,386
\$100,000 under \$200,000 \$200,000 under \$500,000	51,214 54,895	7,525,444 17,523,369	7,250,693 17,077,242	4,080,337 10,859,770	239,364 395,729	284,274 667,274	2,585 1,747	402,839 578,345	367,828 541,691	210,640	33,764	19,734
\$500,000 under \$1,000,000	22,983	16,080,823	15,763,140	11,145,658	281,084	613,584	650	484,075	453,101	339,355 341,105	32,026 15,806	39,822 39,047
\$1,000,000 under \$5,000,000 \$5,000,000 or more	17,112 1,340	31,953,934 12,767,838	31,518,672 12,502,259	24,482,380 10,606,244	393,927 108,031	1,033,797 451,289	363 23	647,877 324,009	634,493 321,473	493,099 295,786	14,135 2,679	25,889 4,876
			Mini	ing	-			l	Constr	uction		
Total	2,875	616,107	590,071	348,828	44,321	2,517	30,308	12,124,532	11,958,045	9,383,092	210,982	358,559
Under \$5,000	1,064	1,495	521	500	888	-27,940	2,136	4,094	1,552	2,067	1,028	-12,313
\$5,000 under \$10,000. \$10,000 under \$25,000.	92 109	1,107 2,357	535 2,094	1,153 1,190	334 438	-1,793 -591	865 1,364	6,550 23,201	6,461 22,969	4,166 11,464	551 1,327	-670 -1,158
\$25,000 under \$50,000 \$50,000 under \$100,000	283 251	12,751 17,581	11,690 16,655	4,440 7,874	1,595 978	528 727	2,812 4,271	109,940 312,251	105,444 308,724	57,078 187,301	4,655 13,649	-680 -741
\$100,000 under \$200,000 \$200,000 under \$500,000	412 425	65,334	62,851	33,313	4,960	88	5,428	791,168	780,955	510,408	21,028	30,670
\$500,000 under \$1,000,000	123	132,290 96,496	124,460 93,564	70,294 54,102	7,780 10,313	4,804 2,382	7,615 3,332	2,387,975 2,340,944	2,348,254 2,319,776	1,727,008	53,324 36,466	72,472 72,680
\$1,000,000 under \$5,000,000 \$5,000,000 or more	106 6	218,488	213,461 64,240	131,601 44,361	14,303 2,732	17,494 6,818	2,276 202	4,378,523 1,769,886	4,325,511 1,738,399	3,555,631 1,517,334	60,968 17,986	133,643 64,656
			Manufac	turing			Transports	ation, commu		<u> </u>	and sanitary	
Total	30,761	12,357,672	12,216,278	8,781,975	250,294	510,218	12,693	2,929,246	2,881,232	1,879,142	160,129	121,049
Under \$5,000 \$5,000 under \$10,000	2,799 723	10,308 7,020	2,772	2,584	1,577	-10,866	1,478	6,904	1,731	1,429	1,513	-1,966
\$10,000 under \$25,000	1,762	33,187	5,193 31,526	3,405 17,598	467 2,088	-2,714 -2,708	704 1,421	5,559 24,309	5,169 22,969	1,921 10,374	3,053 6,004	-3,015 -5,011
\$25,000 under \$50,000 \$50,000 under \$100,000	2,786 4,126	107,889 314,362	102,846 307,401	66,824 186,062	5,577 8,712	-11,700 -1,704	1,489 1,903	61,926 135,070	54,358 132,910	31,123 54,788	7,826 10,997	-4,179 6,677
\$100,000 under \$200,000 \$200,000 under \$500,000	5,703 6,699	812,508 2,142,848	803,324 2,128,919	494,361	26,251	19,818	2,223	322,695	319,892	166,314	25,438	12,266
\$500,000 under \$1,000,000	3,298	2,267,835	2,248,094	1,426,899 1,585,716	52,032 49,695	65,681 98,196	2,232 791	699,264 548,484	691,776 540,085	433,352 359,059	40,178 26,460	32,306 31,510
\$1,000,000 under \$5,000,000 \$5,000,000 or more	2,687 169	5,107,778 1,553,937	5,062,938 1,523,265	1,199,793	84,469 19,426	258,425 97,790	420 28	757,199 367,836	746,408 365,934	511,142 309,640	32,179 6,481	34,938 17,523
			Tot	1	W	olesale and	retail trac	de				
	<b> </b>		100	a.					Wnolesa.	le trade		
Total	107,896	49,455,640	48,823,088	36,453,598	473,566	1,165,119	30,926	20,114,505	19,859,845		153,867	519,480
\$5,000 under \$10,000.	4,531 1,918	24,257 17,104	7,011 14,439	5,137 10,495	1,835 1,580	-5,747 -12,571	1,931 645	6,470 7,057	2,503 5,167	. 1,427 4,188	493 375	-3,423 -4,290
\$5,000 under \$10,000. \$10,000 under \$25,000. \$25,000 under \$50,000.	4,505 8,359	82,386 356,411	75,966 316,688	42,499 164,918	4,250 11,883	-10,318 -14,355	1,653 2,294	29,184 121,594	26,069 90,032	12,912 43,804	2,119 2,671	-2,205 2,378
\$50,000 under \$100,000	15,605	1,180,199	1,152,018	624,015	28,903	-18,809	3,462	259,224	246,065	107,524	6,407	4,813
\$100,000 under \$200,000	22,455 27,036	3,333,827 8,751,083	3,274,251 8,634,057	1,944,926 5,652,611	58,730 111,884	79,217 249,114	4,704 6,843	682,083 2,317,466	658,980 2,274,816	368,348 1,548,154	11,474 24,483	21,428 70,254
\$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000.	12,455 10,159	8,731,860 19,088,996	8,631,183 18,889,767	6,181,688 15,053,124	85,935 133,562	271,591 460,747	4,091 4,857	2,920,857 9,296,073	2,889,744 9,213,163	2,133,569 7,455,435	27,755 63,902	91,704 244,662
\$5,000,000 or more	862	7,889,517	7,827,708	6,774,185	35,004	166,250	443	4,474,497	4,453,306	3,970,441	14,188	94,159
	<del> </del>	Wholesa	le and retai		tinued			Financ	e, insurance	e, and real	estate	
Total	76 515	29 1/4 /74			210 000	(30.100	25 ~~:	0.440.55	2 042 122	500	T T	
Under \$5,000	76,515 2,548	29,146,476 17,787	28,770,158 4,508	20,666,703 3,710	317,730 1,342	639,699 -2,299	35,764 10,461	2,640,156 10,312	1,869,415 2,495	522,923 490	65,171	315,068 -66,625
\$5,000 under \$10,000 \$10,000 under \$25,000	1,271 2,801	10,037 51,991	9,262 48,687	6,307 29,128	1,204	-8,279 -8,011	3,052	21,767	7,223	944	2,014	-4,954
\$25,000 under \$50,000 \$50,000 under \$100,000	6,065	234,817 917,036	226,656	121,114	9,212	-16,733	5,202 5,607	83,025 195,408	39,418 113,980	3,645 9,655	5,774 7,753	1,279 32,783
\$100,000 under \$200,000	17,751	2,651,744	902,016 2,615,271	514,347 1,576,578	22,489 47,256	-23,933 57,789	5,166 3,228	371,692 452,218	276,955 322,041	16,822 48,107	9,460	67,693 80,867
\$200,000 under \$500,000 \$500,000 under \$1,000,000	20,064 8,231	6,397,421 5,739,247	6,323,269 5,670,440	4,078,208 3,999,341	86,955 57,471	178,154 176,340	2,284 525	687,777 355,188	513,256	148,072	14,694	89,573
\$1,000,000 under \$5,000,000 \$5,000,000 or more	5,263 417	9,718,946 3,407,450	9,603,214	7,540,489	68,931	214,695	215	327,764	244,674 253,464	101,675 131,591	5,042 4,256	51,524 38,897
. , ,		2,407,400	3,366,835 Serv	2,797,481 rices	20,739	71,976	14	135,005	95,909	61,922	1,859	24,031
Total	51,498	7,988,358	7,690,644	4,140,018	344,695	200 /50						
Under \$5.000	7,154	38,160	8,897	6,501	9,046	300,458 -30,496						
\$5.000 under \$10.000	1,716 5,928	18,004 111,307	12,210 103,412	4,487 40,267	2,755 10,455	-2,309 -3,695						
\$10,000 under \$25,000 \$25,000 under \$50,000 \$50,000 under \$100,000	8,129 10,153	305,490 768,052	297,080 747,587	122,690	21,508	-4,679						
	8,944	1,312,710	1,287,494	350,856 657,061	37,1 <b>7</b> 0 57,899	8,917 40,854						
100,000 under \$200,000												
\$200,000 under \$500,000 \$500,000 under \$1,000,000	6,776	2,114,114	2,065,177 1,215,241	1,050,311	83,061 50,913	113,411						
\$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000.			2,065,177 1,215,241 1,388,215 565,331	1,050,311 700,798 803,824 403,223	83,061 50,913 50,024 21,864	113,411 45,441 63,669 69,345						

NOTE: Estimates are rounded and may not add to totals.

"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

For "Pinance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

Table 4.4--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS

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

	All in	dustrial divis	ions	Agriculture	, forestry, ar	nd fishing		Mining	
Number of stockholders and item		Size of to	tal assets		Size of to	al assets		Size of to	tal assets
	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS					-				
tumbertumber of stockholders	287,906 725,193	283,097 705,493	4,793 19,700	13,686 47,476	13,340 45,969	346 1,507	2,875 7,144	2,781 6,805	93 339
usiness receipts	88,738,155	72,753,366	15,984,789	2,618,147	1,981,773	636,374 137,053	590,071 246,928	382,521 117,512	207,550 129,416
et worth	13,289,126	10,351,792	2,937,334	943,231	806,178	1 17,000	240,920	117,512	125,410
umber	88,324	87,571	752	2,304	2,255	48	1,006	988	18
usiness receiptset income (less deficit)	17,575,250 264,737	15,265,668 171,255	2,309,582 93,482	315,966 -5,890	250,111 -3,909	65,855 -1,981	78,938 -16,799	31,826 -15,437	47,112 -1,362
et worth distribution to stockholders in cash and property	2,412,680 260,774	1,576,136 194,883	836,544 65,891	95,488 7,145	83,538 6,566	11,950	57,998 (*)	30,944 (*)	27,054 (*)
Returns With 2 Stockholders	200,774	1,7,005	05,051	1,240	3,300	`	.,	, ,	``
umber	95,921	94,997	923	3,636	3,580	56	519	492	27
usiness receiptset income (less deficit)	26,268,994 677,914	23,617,755	2,651,239 69,174	603,647 12,647	465,725 11.881	137,922	133,011 7,035	86,234 6,730	46,777 305
et income (less dericit)	3,198,112 309,982	2,832,069 265,444	366,043 44,538	118,280	97,428 7,235	20,852	90,340 6,075	32,423 (*)	57,917 1,297
Returns With 3, Stockholders	202,702	207,444	ا ٥٠٠٠	0,040	.,,,,,,,	`	-,	, ,	
umber	46,695	45,964	730	2,291	2,241	50	769	757	(*) (*)
usiness receiptset income (less deficit)	16,365,766 581,762	14,132,592 509,730	2,233,174 72,032	504,814 19,067	391,811	113,003 -417	167,804 3,456	145,618	(*)
et worthistribution to stockholders in cash and property	2,339,331 261,861	2,074,181 223,040	265,150 38,821	136,966 5,422	128,825 4,263	8,141 (*)	25,781 7,790	18,127 (*)	· (*)
Returns With 4 Stockholders	.,			,	1				
mber	29,047	28,343	704	2,127	2,072	54 65,615	363 77,345	354 51,375	(*) (*)
et income (less deficit)	11,440,340 460,525	9,310,707 373,474	2,129,633 87,051	411,721 34,352	346,106 30,260	4,092	5,028	2,700	(*) (*)
et worth	1,967,041 230,677	1,641,350 190,846	325,691 39,831	208,873 10,976	187,560 10,168	21,313 808	33,779 5,571	24,762 (*)	(*)
Returns With 5 Stockholders	9,705	9,296	408	1,169	1,136	33	76	(*)	(*)
usiness receipts	5,197,904	3,608,131	1,589,773	224,528	194,822	29,706	42,901 821	(*)	
et income (less deficit)	213,591 931,724	149,699 667,732	63,892 263,992	9,981 122,096	7,285 106,058 (*)	2,696 16,038 (*)	(*) (*)	(*) (*) (*)	(*) (*) (*)
istribution to stockholders in cash and property	121,394	85,095	36,299	2,786	(*)	(*)	(*)	\"	()
Returns With 6 Stockholders tumber	5,751	5,452	298	703	675	28	(*)	(*)	(*) (*)
usiness receipts	3,337,115	2,155,034	1,182,081	120,300	79,181 7,574	41,119 2,100	(*) (*)	(*)	
et income (less deficit)	162,582 667,101	106,669 469,783	55,913 197,318	9,674 90,389	74,163	16,226 (*)	(*) (*) (*)	(*)	(*) (*) (*)
istribution to stockholders in cash and property	80,621	50,853	29,768	5,885	5,396	(*)	(*)	1 -	"
Returns With 7 Stockholders	3,520	3,250	269	355	335	20	(*)	(*)	(*)
usiness receipts	2,261,174	1,141,156 80,238	1,120,018	86,316 856	60,911	25,405	(*) (*)	(*)	(*) (*)
et income (less deficit)	124,594 441,403	283,348	44,356 158,055	32,301 (*)	25,225 (*)	7,076	(*) (*)	(*) (*)	(*) (*)
istribution to stockholders in cash and property  Returns With 8 Stockholders	69,723	49,338	20,385	(*)	``	\"	\ ``'	''	
umber	3,037	2,798	238	405	388	17	(*) (*)	(*) (*)	(*)
usiness receipts	1,969,754	1,105,738 72,824	864,016 57,204	77,261 13,521	52,612 11,392	24,649 2,129	(*) 2,560	(*)	(*)
et income (less deficit) et Worth istribution to stockholders in cash and property	433,001 59,033	263,883 33,737	169,1 <b>1</b> 8 25,296	50,186	38,224	11,962	(*) (*)	(*) (*)	(*)
Returns With 9 Stockholders	77,033	) ), (5)	2,250	\"	' '''				
umber	2,619	2,415	204	226	211	15	(*)	(*)	
et income (less deficit)	1,742,507	1,044,700 57,356	697,807 43,762	107,195	67,718	39,477 1,923	(*) (*)	(*) (*) (*)	
let worth	407,206 47,194	256,322 32,820	150,884	41,393	34,366	7,027	(*) (*)	(*)	
Returns With 10 Stockholders	,_,,								
Aumber	3,267 2,579,351	3,004 1,371,885	262 1,207,466	465 166,399	442 72,776	23 93,623	(*) (*)	(*) (*)	(*) (*)
National Receipts	158,250	88,568	69,682	6,837	3,509	3,328		(*)	(*)
Wet worth	491,527° 76,548		204,539 36,609	47,259 3,761	30,791 (*)	16,468 (*)	(*) (*) (*)	(*)	(*) (*)

Footnote at end of table.

Table 4.4--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS--Continued

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

Number of stockholders and item					Manufacturing			i sanitary serv	on, electric, vices
Number of bootstates and the		Size of to	tal assets		Size of to	tal assets		Size of total	al assets
	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS									
Number	30,308 69,584	29,584 66,921	722 2,663	30,761 79,685	30,014 76,143	742 3,542	12,693 33,698	12,554 33,104	138 594
Business receipts Net worth	11,958,045 1,273,245	9,272,082 973,709	2,685,963 299,536	12,216,278 2,248,930	9,214,173 1,577,793	3,002,105 671,137	2,881,232 575,386	2,493,164 475,169	388,068 100,217
Returns With 1 Stockholder	1,2,2,2,2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,7,7,7	_,,_					٠
Number Business receipts	10,132 2,618,902	9,994 2,206,342	138 412,560	9,281 1,925,898	9,208 1,677,996	73 247,902	3,692 599,411	3,666 517,820	26 81,591
Net income (less deficit)	55,692	47,477	8,215	28,242	25,777	2,465	41	-4,615 80,174	4,656
Net worth Distribution to stockholders in cash and property	208,989 27,843	178,325 23,754	30,664 4,089	279,748 34,033	224,646 24,355	55,102 9,678	106,793 16,368	9,185	26,619 (*)
Returns With 2 Stockholders								0.470	0.5
Number Business receipts	10,714 3,716,339	10,559 3,159,253	154 557,086	9,924 2,996,741	9,828 2,638,774	96 357,967	3,905 680,942	3,879 616,227	25 64,715
Net income (less deficit)	95,332 326,323	77,137 275,443	18,195 50,880	80,947 446,193	63,046 375,597	17,901 70,596	34,137 143,050	33,497 130,051	640 12,999
Distribution to stockholders in cash and property	42,302	36,445	5,857	41,110	27,794	13,316		11,008	(*)
Returns With 3 Stockholders	5,030	4,930	99	4,846	4,727	118	2,476	2,465	11
Business receipts	2,057,860	1,761,919	295,941	2,230,622	1,792,173	438,449	565,761	551,576 24,435	14,185
Net income (less deficit)	67,105 244,914 26,706	56,769 210,257 22,386	10,336 34,657 4,320	102,511 415,390 47,545	77,096 327,124 34,579	25,415 88,266 12,966	104,304	100,821	(*) (*)
Returns With 4 Stockholders	20,700	22,500	4,520	41,545	3.,,515	12,700		, , , , , , , , , , , , , , , , , , , ,	, , ,
Number	2,580 1,493,538	2,459. 1,084,042	121 409,496	3,395 1,746,826	3,273 1,298,229	122 448,597	1,156 479,610	1,138 449,534	18 30,076
Business receipts  Net income (less deficit)	63,194	43,750	19,444	80,372	54,588	25,784	20,372	18,154	2,218
Net worth Distribution to stockholders in cash and property	200,635 19,757	147,832 13,974	52,803 5,783	361,069 38,639	259,960 26,346	101,109 12,293		63,115 11,514	8,289 (*)
Returns With 5 Stockholders		,					. 291	275	16
Number Business receipts	594 631,458	539 337,334	55 294,124	1,205 971,739	1,129 652,152	76 319,587	199,787	154,852	44,935
Net income (less deficit)		11,180 47,806	12,283 34,522	43,359 183,193	25,356 116,748	18,003 66,445	34,514	8,053 18,065	4,303 16,449
Distribution to stockholders in cash and property		(*)	6,017	23,428	14,119	9,309	9,469	(*)	4,122
Returns With 6 Stockholders Number	458	411	47	660	607	53		381	(*)
Business receipts	T .	258,969 10,681	213,298 6,806	643,243 34,634	376,422 16,542	266,821 18,092	1	105,665	(*) (*)
Net income (less deficit)	64,038	34,391	29,647 2,607	140,812 15,999	80,343 7,323	60,469 8,676	39,652	35,066 (*)	(*) (*) (*)
Returns With 7 Stockholders	231	193	38	363	317	46	266	(*)	(*)
Business receipts	314,032	71,855	242,177	396,617	173,422	223,195	75,937	(*)	(*) (*)
Net income (less deficit)	31,485	4,923 (*) (*)	7,050 21,034 1,373	29,412 90,084 15,254	13,866 45,144 (*)	15,546 44,940 8,858	24,300	(*) (*) (*)	(*) (*) (*)
Returns With 8 Stockholders									()
Number Business receipts		(*) (*)	25 84,881	332 467,217	273 169,124	298,093		(*) (*)	(*) (*)
Net income (less deficit)	8,175 24,478	(*) (*)	4,549 14,102	40,393 106,390	10,271 31,850	30,122 74,540	5,028 24,966	(*) (*)	(*) (*) (*)
Distribution to stockholders in cash and property	4,279	(*)	2,663	16,854		12,686	2,914	(*)	(*)
Returns With 9 Stockholders	. 114	(*)	19	302	260	42	2 222	(*)	(*)
Business receipts	119,908	(*)	62,461	337,379	162,721	174,658	26,182	(*)	(*)
Net income (less deficit) Net worth	23,028	(*) (*)	3,796 11,526	30,597 106,716	53,526	15,038 53,190	15,401	(*) (*) (*)	(*)
Distribution to stockholders in cash and property	. 1,827	(*)	1,105	9,550	(*)	5,682	(*)	(*)	
Returns With 10 Stockholders  Number		267	23	445	389	55		(*)	(*) (*)
Business receipts  Net income (less deficit)	1	230,491	113,939 8,967	499,996 39,751	273,160 20,273	i i	3 2,999	(*)	(*)
Net worth.  Distribution to stockholders in cash and property	67,027	230,491 2,167 (*) (*)	19,701 2,912	119,335	62,855		) (*)	(*)	(*)

Table 4.4--STOCKHOLDERS, BUSINESS RECEIFTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS--Continued

[All fig	res are estima	ates based on a	samplesmoney	amounts are i	n thousands of	dollars]			
	Wholes	ale and retail	trade		Wholesale trad	e		Retail trade	
Number of stockholders and item		Size of to	tal assets		Size of to	tal assets		Size of to	tal assets
	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS		-							
Number of starbhaldan	107,896	106,594	1,296	30,926	30,237	688	76,515	75,906	602
Number of stockholders	261,183 48,823,088	255,689 41,068,657	5,494 7,754,431	78,281 19,859,845	75,218 15,373,176	3,063	181,684 28,770,158	179,274	2,410
Business receipts. Net worth.	5,526,635	4,747,860	778,775	2,072,008	1,620,375	4,486,669 451,633	3,425,363	25,523,896 3,101,572	3,246,262 323,791
Returns With 1 Stockholder									
Number Business receipts	31,889 9,441,312	31,712 8,442,999	176 998,313	9,118 3,104,921	9,037 2,654,085	81 450,836	22,704 6,302,107	22,610 5,757,780	94 544,327
Net income (less deficit) Net worth	117,326 768,042	97,818	19,508	54,304	44,722	9,582	62,426	52,612	9,814
Distribution to stockholders in cash and property	89,078	674,446 78,945	93,596 10,133	252,375 37,071	207,723 31,953	44,652 5,118	513,258 51,971	464,502 46,956	48,756 5,015
Returns With 2 Stockholders									
Number Business receipts	39,607 15,302,445	39,357 13,992,877	249 1,309,568	10,733 5,786,031	10,618 5,178,193	115 607,838	28,693 9,487,082	28,558 8,785,352	134 701,730
Net income (less deficit) Net worth	312,450	288,026	24,424	122,348	108,013	14,335	189,433	179,344	10,089
Distribution to stockholders in cash and property	1,615,220 111,452	1,500,550 99,939	114,670 11,513	563,704 45,287	507,475 38,016	56,229 7,271	1,049,984 65,854	991,543 61,612	58,441 4,242
Returns With 3 Stockholders									
Number Business receipts	17,774 9,119,691	17,564 7,924,875	210 1,194,816	5,047 3,697,543	4,939 3,068,789	108 628,754	12,608	12,507	101
Net income (less deficit)	237,890	211,410	26,480	92,491	77,352	15,139	5,364,383 142,835	4,801,481	562,902 11,154
Net worth Distribution to stockholders in cash and property	1,078,676 91,218	976,268 80,510	102,408	345,541 30,943	292,543 24,368	52,998 6,575	719,802 60,065	670,836 55,932	48,966 4,133
Returns With 4 Stockholders				·	•	,	,		,,
Mumber Business receipts	10,387	10,206	181	3,093	2,990	103	7,268	7,190	78
Net income (less deficit)	6,337,433 181,335	5,295,307 158,606	1,042,126 22,729	2,637,500 82,181	2,037,122 67,354	600,378 14,827	3,686,780 98,441	3,245,032 90,539	441,748 7,902
Net worth Distribution to stockholders in cash and property	839,424 91,556	733,046 82,000	106,378 9,556	329,678 35,378	260,762 29,616	68,916 5,762	508,323 55,477	470,861 51,683	37,462 3,794
Returns With 5 Stockholders	,	,	,,	7	27,020	2,702	22,477	71,005	3,794
Mumber Business receipts	3,004	2,887	117	983	914	69	1,963	1,917	٠ 46
Net income (less deficit)	2,667,036 80,326	1,848,596 59,071	818,440 21,255	1,279,988 37,271	723,465 23,566	556,523 13,705	1,340,365	1,088,813	251,552 7,382
Net worth Distribution to stockholders in cash and property	356,093 40,826	274,985 29,836	81,108 10,990	147,946 15,808	94,995 7,988	52,951 7,820	199,655 24,917	173,409	26,246 3,069
Returns With 6 Stockholders	,	,	20,770	15,000	7,700	7,020	24,911	21,040	2,009
Number	1,716	1,639	77	529	482	47	1,186	1,156	30
Business receipts	1,698,045	1,136,611 40,675	561,434 19,889	945,759 ( 31,721	561,034 15,811	384,725 15,910	752,286 28,843	575,577 24,864	176,709 3,979
Net worth Distribution to stockholders in cash and property	235,981 27,894	181,662 16,793	54,319 11,101	96,649 14,307	60,886	35,763 10,042	139,332	120,776	18,556
Returns With 7 Stockholders	21,057	10,775	11,101	14,507	(*)	10,042	13,587	12,528	1,059
Number	968	890	78	324	275	48	638	609	29
Business receipts	1,106,571 46,969	621,829 31,857	484,742 15,112	642,712	278,106	364,606	451,991	336,680	115,311
Net worth Distribution to stockholders in cash and property	174,866 25,711	119,069	55,797	27,177 91,328	17,013 55,871	10,164	19,423 81,463	14,529 61,931	4,894 19,532
Returns With 8 Stockholders	25,711	20,602	5,109	12,217	8,876	3,341	13,396	11,663	1,733
Number	891	830	61	465	430	35	426	400	26
Business receipts  Net income (less deficit)	975,254	591,863	383,391	568,316	339,800	228,516	406,938	252,063	154,875
Net worth	38,179 150,390	25,926 110,534	12,253 39,856	21,436 85,139	13,867 61,527	7,569 23,612	16,743 65,251	12,059 49,007	4,684 16,244
Returns With 9 Stockholders	12,944	9,470	3,474	4,982	(*)	2,134	7,962	6,622	1,340
Number	715	640	75	254	209	44	461	430	31
Business receipts  Net income (less deficit)	962,211	594,641	367,570	513,999	270,737	243,262	448,212	323,904	124,308
Net worth	40,943 150,460	18,377 86,665	22,566 63,795	22,731 70,989	7,147 31,286 (*)	15,584 39,703	18,212 79,471	11,230 55,379 (*)	6,982 24,092
	13,053	8,734	4,319	7,443	(*)	3,410	5,610	(*)	(*)
Returns With 10 Stockholders Number	934	864	70	376	339	37	557	. 531	20
Business receipts	1,213,090	619,059	594,031	683,076	261,845	421,231	530,014	524 357,214	172,800
Net income (less deficit)	49,137 157,483	27,5 <b>7</b> 6   90,635	21,561 66,848	27,820 88,659	15,310 47,307	12,510 41,352	21,317 68,824	12,266 43,328	9,051 25,496
Distribution to stockholders in cash and property	21,246	8,530	12,716	11,291	(*)	7,902	9,955	(*)	4,814

Table 4.4--STOCKHOLDERS, BUSINESS RECEIPTS, NET INCOME, AND NET WORTH, BY INDUSTRIAL DIVISION, SIZE OF TOTAL ASSETS, AND NUMBER OF STOCKHOLDERS--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

	Finance, in	surance, and	real estate		Services	
Number of stockholders and item		Size of to	tal assets		Size of to	tal assets
	Total	Under \$1,000,000	\$1,000,000 or more	Total	Under \$1,000,000	\$1,000,000 or more
	(28)	(29)	(30)	(31)	(32)	(33)
TOTAL ACTIVE SMALL BUSINESS CORPORATION RETURNS						
Number	35,764 97,641	34,994 94,855	763 2,786	51,498 121,807	50,813 119,070	682
Business receipts	1,869,415	1,659,194	210,221	7,690,644	6,595,824	2,737 1,094,820
Net worth.	954,343	800,053	154,290	1,515,273	850,546	664,727
Returns With 1 Stockholder						
Number. Business receipts.	11,258 489,610	11,111 463,840	147 25,770	17,777 2,057,144	17,655 1,629,897	122 427,247
Net income (less deficit)	47,276 217,964	28,939 196,383	18,337 21,581	41,056 682,406	-2,534 112,641	43,590 569,765
Distribution to stockholders in cash and property	45,146	23,586	21,560	39,247	26,933	12,314
Returns With 2 Stockholders						
Number. Business receipts.	9,994 597,098	9,808 539,967	186 57,131	17,148 2,224,152	17,022 2,104,237	126 119,915
Net income (less deficit)	67,370	60,189	7,181	67,997	68,084	-87
Net worth. Distribution to stockholders in cash and property.	206,829 38,372	179,895 31,695	26,934 6,677	252,368 49,745	242,313 46,193	10,055 3,552
Returns With 3 Stockholders	20,274	3-,072		,	,,,,,,,	,
Number	5,536	5,421	115	7,587	7,473	113
Business receipts	365,788	351,909	13,879	1,342,578	1,201,863	140,715 1,195
Net worth.  Distribution to stockholders in cash and property.	75,459 176,311 36,037	68,707 156,526 33,638	6,752 19,785 2,399	52,307 150,475 37,365	149,719 32,482	. 756 4,883
Returns With 4 Stockholders					,	
Number. Business receipts.	4,156 171,228	4,054 159,439	102 11,789	4,663 720,515	4,570 625,235	93 95,280
Net income (less deficit)	42,950	38,198	4,752	34,164	28,055	6,109
Net worth.  Distribution to stockholders in cash and property	108,778 19,964	95,091 16,840	13,687 3,124	142,548 32,004	129,909 25,002	12,639 7,002
Returns With 5 Stockholders Number	1,515	1,464	50	1,797	1,744	53
Business receipts.	61,962	47,659	14,303	398,493	337,368	61,125
Net income (less deficit)	20,313 44,970	16,965 33,174	3,348 11,796	23,098 94,333	20,836 61,489	2,262 32,844
Distribution to stockholders in cash and property	13,203	12,265	938	22,590	18,666	3,924
Returns With 6 Stockholders						
Number	919 38,388	878 23,022	41 15,366	731 219,161	692 168,745	38 50,416
Net income (less deficit)	14,204	11,910	2,294	13.583	11,126	2,457
Net worth	67,126 7,807	48,175 5,638	18,951 (*)	34,730 9,020	24,108 7,085	(*) ['] (*)
Returns With 7 Stockholders						
Number	756	716	40	564	530	34
Business receipts	38,024 8,619	(*) 8.039	17,793	206,679 16,826	135,331	71,348
Net worth. Distribution to stockholders in cash and property.	37,003 6,933	26,066 (*)	10,937	44,072 12,020	37,383 10,996	6,689 (*)
Returns With 8 Stockholders						
Number	496 19,332	471 (*)	(*)	427 157,841	391 119,522	36 38,319
Net income (less deficit)	7,792	4,954	2,838	15,070	12,965	2,105
Net worth. Distribution to stockholders in cash and property.	15,939 7,643	10,506 (*)	5,433 2,205	42,522 8,843	34,058 7,636	8,464 1,207
Returns With 9 Stockholders						
Number Business receipts	515 28,050	493 (*)	(+) 22	519 160,483	496 135,961	23,522
Net income (less deficit)	10,406	7,982	2,424	10,643	14,262	-3.679
Net worth Distribution to stockholders in cash and property	30,226 11,590	23,091 (*)	7,135 (*)	42,328 7,847	39,870 7,424	(*)
Returns with 10 Stockholders						
Number	608	575	33	277	235	42
Business receipts	59,935 20,679	19,752 14,880	40,183 5,799	203,598 25,714	137,665 19.437	65,933 6,277
Net income (less deficit)					19.43/	

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

"Wholesale and retail trade not allocable" and "Nature of business not allocable" are not shown separately because of the small number of sample returns on which they were based. However, the data are included in the appropriate totals.

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# All Corporations

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An association organized to conduct business for profit and having the predominant characteristics of a corporation was required to file a corporation income tax return. Most such associations were incorporated under State law and were characterized by limited liability of the owners, continuity of life, centralized management, and free transferability of interest.

However, certain kinds of associations, some of which were not incorporated under State law, were treated as corporations for tax purposes. Some of these were specifically provided for in the Code (real estate investment trusts, mutual savings or cooperative banks, or insurance companies, for example); others were classified as corporations under the Income Tax Regulations because they had a "preponderance" of the corporate characteristics mentioned above. If an association organized for profit was not considered a corporation, it was usually classified as a partner-ship for filing purposes.

The statistics in this section from the returns of corporations are included in this report only to complete the picture of total U.S. business activity. The primary Statistics of Income source of corporate data is the report, Statistics of Income—Corporation Income Tax Returns.

			Returns with	and without n	et income					Returns	s with net inco	ome		
Industry	Number of returns	Rece		Deprecia-	Taxes	Interest	Net income (less	Number of	Rece	ipts	Deprecia-	Tuxes	Interest	Net income
		Total	Business	tion		paid	deficit)	returns	Total	Business	tion	I dates	paid	Net Theome
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All industries	1,812,760	2,171,209,849	2,007,328,615	63,748,993	60,057,276	72,883,880	96,760,642	1,140,182	1,895,095,856	1,750,749,567	54,429,323	51,779,832	61,563,494	112,798,22
Agriculture, forestry, and fishing	42,974	17,156,593	16,313,786	585,330	342,117	392,380	509,094	26,856	14,043,218	13,357,568	418,338	261,377	261,077	860, 33
Ferms	27,474 15,498	10,145,924 7,010,669	9,501,143 6,812,643	413,131 172,199	228,012 114,105	305,507 86,873	362,877 146,217	16,919 9,936	8,090,921 5,952,297	7,568,784 5,788,784	288,814 129,524	171,764 89,613	198,452 62,625	624,853 235,482
Mining	14,211	22,648,211	21,498,182	1,344,549	627,098	529,724	3,199,370	7,529	17,530,976	16,730,078	929,103	387,340	313,646	3,868,673
Metal mining	1,072	3,487,303 894,884	3,322,382 828,463	226,139 77,898	173,408 45,276	101,701 33,975	-30,924 -58,001	141 (*)	1,697,659 (*)	1,584,235 (*)	82,161 (*)	57,142 (*)	40,892 (*)	174,182 (*)
Copper, lead and zinc, gold and silver ores Miscellaneous metal mining	598 370	2,415,375 177,044	2,331,044	138,145	123,916	57,440	35,964	53	1,162,064 (*)	1,098,732	58,234	45,783	27,056	122,23
Coal mining	2,161	3,783,937	162,875 3,615,575	10,096 259,001	. 4,216 147,179	10,286 105,432	-8,887 71,838	(*) 910	2,957,533	(*) 2,824,309	(*) 180,562	(*)	(*)	(*)´
Crude petroleum and natural gas	7,572 4,034	11,523,749	10,850,615	574,845 351,510	179,457	232,611	3,022,566 2,890,154	4,267 2,181	9,812,312	9,377,828	447,711	107,609 122,057	78,901 135,588	161,176 3,325,357
Oil and gas field services	3,537	3,028,514	2,807,325	223, 335	66,264	77,539	132,412	2,181	7,314,514 2,497,798	7,067,061 2,310,767	267,728 179,983	71,337 50,720	77,026 58,562	3,110,999 214,358
Nonmetallic minerals (except fuels) mining Crushed, broken, and dimension stone; sand and	3,406	3,853,222	3,709,610	284,564	127,054	89,980	135,890	2,211	3,063,472	2,943,706	218,669	100,532	58,265	207,958
gravelOther nonmetallic minerals, except fuels	2,975 429	2,863,791 989,431	2,765,576 944,034	205,855 78,709	105,446 21,608	44,549 45,431	137,320 -1,430	2,005 203	2,454,197 609,275	2,365,568 578,138	175,667 43,002	89,400 11,132	34,190 24,075	169,473 38,485
Construction	154,418	108,737,575	106,458,649	2,011,509	2,256,387	932,352	1,880,816	93,348	85,555,747	83,838,454	1,512,895	1,719,390	573,135	3,143,065
Building constructionGeneral construction	52,646	43,265,428	42,175,960	430,494	576,729	458,121	488,951	28,679	33,985,809	33,190,137	309,394	433,151	271,952	988,660
Special trade contractors	14,935 86,835	22,276,919 43,195,228	21,580,968 42,701,721	850,378 730,637	474,552 1,205,106	215,310 258,921	622,529 769,336	9,915 54,755	17,976,792 33,593,146	17,427,345 33,220,972	650,019 553,482	362,327 923,912	131,815 169,368	860,844 1,293,561
Manufacturing	203,238	870,463,407	841,062,514	26,298,457	26,238,410	12,921,858	48,233,203	134,028	793,905,647	767,057,282	24,111,040	24,000,578	11,098,051	52,772,300
Food and kindred products	15,266	113,393,808	111,534,540	2,217,511	3,604,572	1,121,741	3,737,536	10,380	95,817,161	94,181,168	1,871,113	2,950,044	857,517	4,144,495
Meat products	2,164 1,802	30,579,513 15,166,690	30,322,050 14,971,134	295,318 268,195	264,823 197,930	211,446 95,649	222,832 504,428	1,379 1,312	22,538,832 14,142,501	22,339,901 13,957,070	171,874 249,342	170,326 182,973	94,279 88,698	335,810 526,099
Canned and frozen foods	1,460 1,783	9,972,305 14,513,772	9,763,943 14,172,294	204,811 287,681	191,990 208,310	151,312 155,182	336,296 750,197	971 1,320	9,191,701	9,006,930 13,538,937	187,710	174,257	123,322	376,076
Bakery products	2,691	6,813,736	6,729,618	158,424	163,233	60,587	197,756	1,615	13,873,411 5,126,972	5,058,646	279,468 124,334	203,151 125,148	150,331 42,571	767,434 246,765
SugarMalt liquors and malt	108	2,961,328 5,577,231	2,894,791 5,490,502	68,150 223,435	129,976 1,128,141	41,014 39,234	74,167 280,671	97 50	2,409,257	2,374,634 4,172,816	54,537 159,056	109,351	26,003	80,828
Alcoholic beverages, except malt liquors and malt. Bottled soft drinks and flavorings	192	6,928,976	6,810,220	101,603	842,645	116,082	255,759	140	4,245,124 5,113,673	5,019,759	79,514	826,624 715,716	23,708 90,993	344,279 276,473
Other food and kindred products	1,857 3,123	7,722,126 13,158,131	7,453,801 12,926,187	341,522 268,372	172,035 305,489	89,526 161,709	596,915 518,515	1,459 2,029	7,085,392 12,090,298	6,832,087 11,880,388	318,256 247,022	158,180 284,318	73,125 144,487	627,337 563,394
Tobacco manifactures Textile mill products	294 6,057	9,432,215	9,119,903	187,938	1,441,353	209,471	1,007,216	154	9,050,022	8,742,785	181,891	1,426,756	203,015	1,010,403
Weaving mills and textile finishing	975	26,888,719 12,002,364	26,463,662   11,773,095	760,685 417,636	590,053 286,660	365,250 156,119	933,283   481,026	4,152 676	23,371,967	23,023,910 10,795,633	654,084 386,395	516,550 264,406	272,438 134,168	1,169,343 531,101
Knitting mills Other textile mill products	1,972 3,110	5,523,453 9,362,902	5,448,114 9,242,453	130,569 212,480	124,588 178,805	78,775 130,356	207,705	1,487 1,989	4,895,446 7,477,282	4,825,154 7,403,123	103,560 164,129	109,940	62,219 76,051	254,019 384,223
Apparel and other fabricated textile products	17,507	27,819,529	27,418,931	273,372	643,276	297,668	507,426	11,714	23,750,052	23,445,775	200,569	530,146	224,876	1,061,007
Men's and boys' clothing  Women's, children's and infants' clothing	2,911 8,814	9,979,058	9,783,852 12,436,014	126,416 97,496	225,885 299,634	148,551 96,417	-39,338 387,295	2,293 5,687	8,215,076 11,090,402	8,093,750 10,945,922	76,992 83,135	178,883 252,840	103,422 83,804	398,817 466,999
Miscellaneous apparel and accessories Miscellaneous fabricated textile products	2,622 3,156	1,569,428 3,678,144	1,557,071 3,641,994	13,178 36,282	40,891 76,866	17,405 35,295	37,813	1,459	1,159,021	1,151,724	8,717	30,529	8,684	57,400
Lumber and wood products, except furniture	10,942	19,789,807	18,917,223	646,624	500,081	308,023	121,656	2,274 7,240	3,285,553	3,254,379	31,725 607,746	67,894 464,311	28,966	137,791 1,334,096
Logging, lumber, and wood basic products Millwork, plywood, and prefabricated structural	3,949	8,249,409	7,724,302	296, 232	225,119	134,868	660,005	3,108	7,947,692	7,427,105	282,987	216,484	129,125	677,121
products Other wood products, except furniture	3,988 3,002	9,080,156	8,775,093	282,516	211,544	151,580	438,097	2,273	8,432,270	8,142,525	266,851	194,652	133,406	526,561
Furniture and fixtures	6,585	9,651,827	2,417,828 9,509,631	67,876 144,029	63,418 246,906	21,575	111,210	1,858	2,054,329 8,366,143	2,015,413 8,266,073	57,908 121,203	53,175	15,396 60.215	130,414, 553,986
Furniture and fixtures, except household furniture	3,900 2,682	6,797,271 2,854,556	6,702,085 2,807,546	95,064 48,965	166,630 80,276	57,285 26,120	342,217 122,147	2,516	6,069,339	5,993,049 2,273,024	82,882 38,321	145,900	43,630 16,585	400,956 153,030
Paper and allied products	3,437 236	27,327,429 15,503,482	26,436,850	1,084,217	681,617	462,270	1,454,222	2,602	25,489,787	24,621,863	1,014,080	642,862	433,996	1,537,482
Other paper and allied products	3,200	11,823,947	14,875,918 11,560,932	692,398 391,819	377,114 304,503	353,457 108,813	612,138 842,084	204 2,396	14,727,342	14,109,835 10,512,028	650,766 363,314	362,303 280,559	339,199 94,797	638,608 898,874
Printing and publishing	26,757 4,701	30,072,710 10,341,839	29,053,773 9,951,829	802,951 314,667	830,004 327,756	313,617	2,101,329	16,617	26,870,425	25,941,968	722,375	746,364	255,911	2,325,508
Periodicals Books, greeting cards, and miscellaneous	2,368	3,639,139	3,487,914	64,233	66,238	89,808 28,873	1,087,309 170,973	3,265 1,341	9,963,842 3,176,086	9,579,484 3,043,183	304,7 <u>1</u> 4 60,902	317,649 60,124	84,889 26,298	1,108,514 209,198
publishing	3,387	5,792,324	5,480,813	121,534	135,690	87,374	391,117	1,871	5,008,288	4,730,158	101,074	117,527	64,821	452,461
Other printing and publishing	16,301 9,729	10,299,408 70,573,108	10,133,217	302,517	300,320	107,562	451,930	10,141	8,722,209	8,589,143	255,685	251,064	79,903	555,335
Basic chemicals, plastics, and synthetics	2,843	33,513,297	32,539,327	3,027,748 2,085,644	1,506,317 741,538	948,054 575,958	6,033,223 2,325,578	6,643 2,011	67,855,861 32,242,739	65,567,164 31,324,806	2,923,419	1,448,584 714,303	875,431 533,958	6,213,232 2,407,415
DrugsSoap, cleaners, and toilet goods	1,872	16,300,400 9,458,218	15,511,296 9,093,617	446,107 165,535	381,656 160,607	158,426 58,687	2,056,488 1,079,701	499 1,149	16,003,334 9,170,938	15,217,916 8,814,479	437,767 161,439	375,136 154,193	152,770 54,166	2,082,564
Paints and allied products	1,327 2,905	4,193,156 7,026,948	4,120,382 6,847,241	81,390 247,065	85,760 134,907	52,114	179,870	1,042	4,035,003	3,965,721	• 78,753	81,512	48,036	191,422
Footnote at end of table.	~,,	,,,,,,,,,,	·,,	247,000	1,507	102,421	384,568	1,875	6,322,758	6,164,206	216,215	121,591	86,053	423,053

Table 5.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY--Continued

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

			Returns with	and without ne	t income					Returns	with net incor	ne		
Industry	Number of	Rece	ipts	Deprecia-	_	• Interest	Net income	Number of	Rece	ipts	Deprecia-	m	Interest	
·	returns	Total	Business	tion	Taxes	paid	(less deficit)	returns	Total	Business	tion	Taxes	paid	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11.)	(12)	(13)	(14)
ManufacturingContinued Petroleum refining and related industries Petroleum refining. Miscellaneous petroleum and coal products	1,004	102,187,161	95,090,213	3,325,769	4,994,064	1,525,515	5,923,025	583	98,705,554	91,717,553	3,140,979	4,876,430	1,414,586	5,987,271
	240	101,055,070	93,972,764	3,302,334	4,972,992	1,516,822	5,847,664	166	97,719,958	90,743,725	3,120,422	4,857,626	1,407,953	5,902,725
	761	1,132,091	1,117,449	23,435	21,072	8,693	75,361	415	985,596	973,828	20,557	13,804	6,633	84,546
Rubber and miscellaneous plastics products	7,074	18,327,655	17,994,457	638,227	657,805	266,150	980,232	4,647	17,099,921	16,781,996	595,391	622,119	238,231	1,089,565
	1,099	13,583,430	13,317,606	475,670	530,660	207,114	783,426	803	13,232,428	12,970,606	465,428	520,469	200,830	806,742
	5,973	4,744,225	4,676,851	162,557	127,145	59,036	196,806	3,842	3,867,493	3,811,390	129,963	101,650	37,401	282,823
Leather and leather products	2,081	7,169,712	7,002,854	86,707	176,146	95,830	210,665	1,343	5,399,554	5,264,832	61,183	130,280	54,383	271,372
	568	4,710,877	4,576,839	57,439	128,676	75,591	138,451	291	3,132,052	3,026,282	35,580	88,237	37,014	179,667
classified.  Stone, clay, and glass products. Class products. Cement, hydraulic. Concrete, gypsum, and plaster products. Other nonmetallic mineral products.	1,511	2,458,835	2,426,015	29,268	47,470	20,239	72,414	1,051	2,267,502	2,238,550	25,603	42,043	17,369	91,705
	8,506	21,059,384	20,578,411	941,005	636,120	284,285	1,287,340	5,764	19,393,126	18,943,250	866,879	580,478	248,959	1,366,598
	1,020	6,228,745	6,076,317	280,476	197,033	76,309	479,390	538	6,047,510	5,897,967	275,553	190,300	74,525	490,039
	139	2,259,507	2,205,498	138,357	74,807	49,913	140,143	129	2,103,760	2,053,811	132,183	70,998	44,470	140,994
	4,827	7,077,508	6,918,446	311,678	203,007	98,643	351,998	3,254	6,194,151	6,055,257	265,984	173,499	80,427	397,427
	2,519	5,493,624	5,378,150	210,494	161,273	59,420	315,809	1,842	5,047,705	4,936,215	193,159	145,681	49,537	338,138
Primary metal industries	4,734	51,872,511	50,345,915	2,213,847	1,401,204	1,119,424	1,756,325	3,454	47,733,533	46,288,602	2,017,749	1,307,894	1,001,264	2,001,296
	2,781	30,046,416	29,491,413	1,445,703	887,329	472,836	1,073,316	2,019	27,994,479	27,480,140	1,345,542	830,764	423,728	1,177,604
	1,952	21,826,095	20,854,502	768,144	513,875	646,588	683,009	1,432	19,739,054	18,808,462	672,207	477,130	577,536	823,692
Fabricated metal products, except machinery and transportation equipment.  Metal cans. Cutlery, hand tools, and hardware. Plumbing and heating apparatus, except electric. Fabricated structural metal products. Sorew machine products botts, and similar	24,244	44,512,138	43,710,010	1,103,798	1,172,616	527,363	2,125,381	17,548	38,033,673	37,351,238	937,605	1,004,243	398,993	2,429,658
	174	5,019,205	4,948,298	211,472	140,758	65,090	246,662	164	5,005,970	4,935,120	210,592	140,440	64,611	247,004
	933	3,635,582	3,550,589	90,121	108,708	31,340	372,688	843	3,541,114	3,457,774	86,829	104,729	28,378	389,366
	572	4,276,083	4,179,539	94,758	106,796	87,410	163,004	401	3,339,454	3,261,486	65,608	85,345	65,857	190,667
	8,310	13,560,828	13,304,932	262,324	320,706	154,078	455,873	5,633	10,604,555	10,414,120	196,153	248,405	92,520	592,622
products	2,079	3,650,351	3,584,687	106,442	99,952	36,207	207,736	1,640	3,290,242	3,228,809	93,209	88,120	32,056	220,721
	2,791	4,365,918	4,310,822	102,720	126,198	43,957	175,317	1,902	3,749,865	3,702,752	87,530	106,815	32,853	206,317
	9,383	10,004,171	9,831,143	235,961	269,498	109,281	504,101	6,961	8,502,473	8,351,177	197,684	230,389	82,718	582,961
Machinery, except electrical.  Farm machinery. Construction, mining, and materials handling machinery and equipment. Metalworking machinery. Special industry machinery. Ceneral industrial machinery. Office and computing machines. Service industry machines. Other machinery, except electrical.	24,520	69,448,663	65,555,781	2,809,467	2,062,891	1,462,892	5,441,091	16,525	62,460,055	58,798,750	2,537,491	1,849,984	1,293,567	5,961,882
	1,329	8,269,952	7,543,564	159,414	176,596	189,899	349,657	1,059	8,106,597	7,385,367	156,421	173,377	182,474	368,952
	1,752	11,559,592	11,174,200	321,750	326,403	184,226	852,490	1,124	10,793,863	10,422,999	305,007	308,950	169,672	892,852
	6,987	5,858,479	5,742,301	189,769	200,792	73,087	196,154	5,084	4,058,041	3,991,347	125,450	135,973	38,400	292,610
	3,206	6,905,713	6,628,511	204,831	172,391	87,059	391,468	2,142	6,156,443	5,893,704	182,911	150,073	72,600	448,819
	2,436	10,389,016	10,071,202	285,164	283,958	152,346	578,739	1,486	9,605,378	9,299,344	259,576	259,759	138,500	631,977
	314	17,309,658	15,455,476	1,399,546	672,884	674,616	2,559,717	161	15,779,321	14,035,602	1,308,529	629,440	622,629	2,706,009
	973	4,296,187	4,208,101	90,405	67,704	49,041	276,674	581	3,914,699	3,837,822	75,514	79,653	32,698	312,764
	7,521	4,360,066	4,732,426	158,588	142,163	52,618	236,192	4,879	4,045,713	3,932,565	124,083	112,759	36,594	307,899
Electrical equipment and supplies. Household appliances. Radio, television, and communication equipment Electronic components and accessories. Other electrical equipment and supplies	11,649	67,739,383	65,528,011	2,019,385	1,901,920	1,094,052	3,463,754	7,290	63,230,628	61,110,989	1,871,900	1,765,873	980,463	4,046,537
	415	8,178,013	7,950,605	178,278	193,457	118,638	536,151	265	7,831,471	7,608,598	171,413	185,438	109,544	556,416
	2,059	17,706,516	16,753,884	578,883	436,300	330,820	756,711	1,346	17,006,329	16,067,813	554,770	413,537	310,895	868,756
	4,512	14,916,683	14,543,690	437,581	428,340	228,715	392,807	2,654	12,520,255	12,202,533	347,509	351,863	167,644	688,457
	4,658	26,938,171	26,279,832	824,643	843,823	415,879	1,778,085	3,020	25,872,573	25,232,045	798,208	815,035	392,380	1,932,908
Motor vehicles and equipment. Transportation equipment, except motor vehicles Aircraft, guided missiles, and parts Ship and boat building and repairing. Transportation equipment, not elsewhere classified	2,793	87,801,549	85,880,450	2,034,881	1,511,168	1,242,891	6,373,271	1,773	86,791,813	84,899,668	2,014,936	1,482,588	1,219,165	6,433,071
	3,583	37,070,619	35,271,308	1,147,783	953,336	799,185	1,025,548	1,823	30,754,826	29,957,143	1,011,663	801,439	512,167	1,320,759
	886	25,776,002	24,342,962	834,622	720,467	567,229	641,375	362	20,454,986	19,997,896	719,534	593,149	299,153	850,270
	1,469	2,870,009	2,769,725	62,669	77,567	58,223	81,638	882	2,576,121	2,481,946	53,159	67,542	52,645	116,542
	1,224	8,424,608	8,158,621	250,492	155,302	173,733	302,535	579	7,723,719	7,477,301	238,970	140,748	160,369	353,947
Scientific instruments, photographic equipment, watches and clocks. Scientific and mechanical measuring instruments. Optical, medical, and ophthalmic goods. Photographic equipment and supplies. Watches and clocks.	5,308	14,684,838	14,165,959	539,146	381,064	151,571	1,557,848	3,133	13,594,649	13,104,152	508,312	350,966	116,149	1,700,612
	2,117	5,039,532	4,919,911	203,743	137,357	78,811	182,097	1,171	4,610,480	4,504,657	190,465	122,577	63,706	247,596
	2,700	4,037,924	3,898,941	104,152	116,165	36,382	380,547	1,625	3,757,421	3,624,787	91,075	107,487	27,647	433,845
	387	4,727,348	4,486,786	219,909	112,566	21,054	942,741	253	4,560,589	4,321,906	216,883	109,360	15,953	953,601
	101	880,034	860,321	11,342	14,976	15,324	52,463	80	666,159	652,802	9,889	11,542	8,843	65,570
Miscellaneous manufactured products, and manufacturing not allocable	11,168	13,640,642	13,292,733	293,367	345,897	243,201	640,612	6,227	11,702,606	11,463,360	250,472	291,978	158,798	814,127
	149	675,425	659,044	18,759	21,776	10,004	17,134	41	460,529	451,309	13,744	15,796	5,003	33,268
Miscellaneous manufactured products, except ord- nance, and manufacturing not allocable	11,018	12,965,217	12,633,689	274,608	324,121	233,197	623,478	6,184	11,242,077	11,012,051	236,728	276,182	153,795	780,859

			Returns with	and without n	et income					Retur	ns with net inc	ome		
Industry	Number of	Rece	ipts	Deprecia-		Interest	Net income	Number of	Rece	ipts			Interest	
	returns	Total	Interest	tion	Taxes	paid	(less deficit)	returns	Total	Interest	Deprecis- tion	Taxes	paid	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services	72,550	167,212,641	162,061,039	17,172,708	10,469,710	8,763,452	8,617,944	42,979	142,237,217	138,345,076	14,916,776	8,923,258	7,491,859	9,976,107
Transportation	55,364	74,497,065	71,273,908	4,953,667	3,362,406	2,090,880	1,594,986	32,790	56,071,225	53,931,502	3,569,609	2,571,334	1,439,095	2,646,740
Railroad transportation	351 7,263	16,956,246 5,305,142	15,427,922 5,107,953	1,273,458 249,627	1,176,628 180,419	730,639 76,798	-18,252 98,257	185 4,016	12,792,851 4,620,828	11,747,784	1,066,697 214,838	897,425 143,989	519,316	390,512
Trucking and warehousing	30,187	26,302,657	25,772,815	1,279,233	1,367,298	354,651	1,079,323	19,442	22,454,705	22,000,224	1,049,530	1,143,450	66,935 281,245	141,190 1,248,596
Water transportation	5,584 4,674	5,278,550 14,269,190	5,030,936 13,735,451	293,069 1,424,138	107,320 365,320	152,746 459,508	42,174	2,651	3,128,772	2,992,273	172,673	54,403	64,592	202,490
Pipe line transportation	405	2,159,022	2,094,349	268,016	83,927	226,164	97,619 207,289	1,780 345	7,661,483 2,124,215	7,462,490 2,059,933	668,535 254,435	192,903 79,798	217,321 207,726	298,716 225,439
Transportation services, not elsewhere classified.	6,896	4,226,258	4,104,482	166,126	81,494	90,374	88,576	4,366	3,288,371	3,226,444	142,901	59,366	81,960	139,797
Communication	7,751	41,595,637	40,731,500	5,930,280	2,683,405	2,330,712	3,429,276	4,623	40,428,213	39,605,758	5,773,818	2,632,403	2,249,957	3,568,823
services Radio and television broadcasting	3,233 4,518	36,420,991 5,174,646	35,764,339 4,967,161	5,667,032 263,248	2,529,726 153,679	2,211,477 119,235	2,930,540 498,736	1,946 2,676	35,637,502 4,790,711	35,011,662 4,594,096	5,546,754 227,064	2,494,401 138,002	2,153,989 95,968	2,999,094 569,729
Electric, gas, and sanitary services Electric companies and systems	9,435 311	51,119,939	50,055,631	6,288,761	4,423,899	4,341,860	3,593,682	5,566	45,737,779	44,807,816	5,573,349	3,719,521	3,802,807	3,760,544
Gas companies and systems	998	15,537,825 18,821,482	15,325,659 18,309,183	2,536,577 1,498,712	1,578,742 898,595	1,705,424 1,157,331	1,419,800 1,128,019	199 822	14,591,465 17,689,480	14,391,336 17,219,031	2,366,164 1,440,780	1,459,426 860,020	1,585,114 1,072,745	1,482,112 1,150,676
Combination companies and systems	218	14,906,691	14,621,771	2,061,535	1,803,987	1,372,087	917,734	205	11,822,103	11,609,652	1,607,232	1,273,028	1,052,844	960,826
Water supply and other sanitary services	7,906	1,853,941	1,799,018	191,937	142,575	107,018	128,129	4,335	1,634,731	1,587,797	159,173	127,047	92, 104	166,930
Wholesale and retail trade	568,228 180,428	674,507,820 310,201,985	660,666,978	6,319,521	9,974,545	4,875,844	14,367,925	381,416	573,496,889	561,622,227	5,105,655	8,401,976	3,887,822	17,470,776
Groceries and related products	21,875	64,708,544	305,391,027	2,091,360	3,803,675	2,046,196	7,436,004	130,789	274,564,712	270,347,664	1,763,325	3,410,045	1,677,613	8,523,979
Machinery, equipment, and supplies	29,582	30,851,583	64,022,882 30,155,175	359,017 332,409	439,536 371,037	208,574 279,912	723,724 1,354,502	15,067 21,229	55,333,790 27,779,173	54,748,858 27,162,939	290,307 276,510	371,549 324,434	160,064 223,553	866,906 1,522,330
Miscellaneous wholesale trade	128,971 15,078	214,641,858	211,212,970 20,259,128	1,399,934   102,184	2,993,102 197,255	1,557,710 149,074	5,357,778 681,468	94,493	191,451,749 17,228,642	188,435,867 17,043,467	1,196,508	2,714,062	1,293,996	6,134,743
Drugs, chemicals, and allied products	7,210	15,396,605	15,143,537	129,746	214,556	128,909	565,460	4,815	13,690,010	13,470,692	118,075	174,676 192,126	118,220 112,730	740,295 615,278
Dry goods and apparel	8,309 6,663	11,604,651	11,421,368	69,416	165,268	112,983	248,782	5,886	10,340,365	10,185,984	59,452	138,016	89,890	361,700
Electrical goods	10,526	27,916,713 15,189,124	27,564,173 14,974,321	145,004 68,667	99,130 157,113	173,807 98,326	339,353 528,662	5,015   7,666	24,336,931 13,853,231	24,020,657 13,659,555	120,398 57,200	84,052 137,052	151,409 76,336	384,931 619,461
Hardware, and plumbing and heating equipment	10,140	12,496,213	12,296,180	75,110	146,932	72,396	365,470	8,427	11,414,990	11,239,053	68,451	133,213	61,058	392,312
Metals and minerals, except petroleum and scrap. Petroleum and petroleum products	3,893 8,499	13,402,938	13,259,340	80,147	106,391	96,812	328,008	2,903	11,800,737	11,677,630	69,216	95,270	78,765	366,021
Alcoholic beverages	3,882	13,167,689	14,209,384	185,243 60,759	402,425 637,368	96,643 42,252	324,822 275,656	6,895 2,864	13,063,532 12,300,169	12,707,857 12,207,906	156,127 53,570	382,128 612,820	79,587 33,930	353,530 302,942
Paper and its products	4,121	6,684,293	6,601,684	55,389	64,871	36,185	149,832	2,896	6,083,354	6,004,071	51,183	57,354	30,441	170,155
Lumber and construction materialsOther wholesale trade	8,846 41,799	13,765,720 49,920,066	13,572,880 48,843,421	107,103 321,166	148,870 652,923	86,525 463,798	371,847 1,178,418	6,679 28,896	12,790,085 44,549,703	12,615,204 43,603,791	91,794 264,444	131,366 575,989	69,858 391,772	421,391 1,406,727
Retail trade	386,649	362,850,755	353,886,969	4,200,744	6,139,702	2,806,124	6,889,866	249,787	297,533,430	289,941,267	3,315,577	4,961,570	2,186,885	8,903,180
Building materials, hardware and farm equipment	29,953	21,869,818	21,466,915	226,755	344,149	169,898	597,038	22,730	19,611,265	19,257,477	193,696	297,567	125,752	727,595
General merchandise stores	22,483 27,694	73,427,734 78,778,406	69,471,543 77,941,317	1,086,845 785,159	1,687,762 934,547	1,017,138	2,327,336 554,130	14,332 16,626	65,554,912 53,127,775	61,921,985 52,583,186	967,045 544,207	1,523,218 642,869	387,272 132,552	2,610,228 898,359
Automotive dealers and service stations	67,140	94,236,381	92,912,588	670,583	1,020,606	686,076	1,218,704	46,486	83,379,048	82,233,292	554,537	876,065	561,294	1,476,165
Automobile and truck dealers	32,974 12,812	75,262,739 7,742,716	74,352,941	437,027	618,855	504,972	909,490	25,021	68,089,576	67,283,012	370,108	545,799	429,175	1,021,750
Other automotive dealers	21,354	11,230,926	7,624,629	100,361 133,195	227,289 174,462	46,834   134,270	132,315 176,899	8,234 13,227	6,237,822 9,051,650	6,134,101 8,816,179	79,996   104,433	191,478 138,788	37,333 94,786	165,849 288,566
Apparel and accessory stores	39,443	18,920,411	18,432,129	201,293	384,242	99,405	541,128	27,258	15,142,610	14,792,552	148,714	298,037	65,135	734,911
Furniture, home furnishings, and equipment stores. Eating and drinking places	34,441 74,272	15,192,329 21,718,765	14,670,040	137,894	294,077	130,219	326,850	23,269	12,539,935	12,105,988	105,594	237,883	90,145	467,374
Miscellaneous retail stores	91,223	38,706,911	21,146,182 37,846,255	635,467 456,747	805,172 669,147	229,732 252,151	427,810 896,870	38,343 60,743	15,678,523 32,499,362	15,249,245	429,662 372,122	547,862 538,069	135,576 189,159	800,528
Drug stores and proprietary stores	19,845	13,108,231	12,855,811	109,392	203,809	65,544	285,797	14.166	11,132,298	10,950,234	91,330	165,915	50,335	1,188,020 354,457
Liquor stores	10,345 61,029	3,320,384	3,290,934	27,876	64,270	17,443	56,166	6,680	2,532,200	2,512,163	20,466	44,261	13,104	73,650
Wholesale and retail trade not allocable	1,151	22,278,296 1,455,080	21,699,510	319,479 27,417	401,068. 31,168	169,164 23,524	554,907 42,055	39,892 840	18,834,864	18,335,145	260,326 26,753	327,893 30,361	125,720	759,913 43,617
Finance, insurance, and real estate	425,088	225,581,228	118,529,783	5,211,840	7,255,268	42,484,325	17,654,882	265,671	203,596,409	108,193,884	4,036,683	5,955,201	36,710,954	20,565,884
Banking	14,458	52,230,807	8,105,131	1,373,683	1,416,139	22,486,053	2,870,928	12,665	46,752,081	7,446,279	1,221,657	1,265,572	19,838,094	3,133,794
Mutual savings banks Banks and trust companies, except savings banks	483 13,972	6,075,659 46,155,148	7,933,029	45,454 1,328,229	128,833 1,287,306	4,416,763 18,069,290	346,607 2,524,321	12,189	5,684,794 41,067,287	155,098 7,291,181	42,458 1,179,199	119,707 1,145,865	4,102,604 15,735,490	363,622 2,770,172
Credit agencies other than banks	29,836	25,096,886	5,650,246	407,471	457,835	13,877,894	1,668,824	20,041	23,642,740	5,159,009	368,389	420,151	13,181,978	1,860,019
Personal credit agencies	5,347 7,489	15,275,757	944,661 2,568,415	154,897 67;661	263,183 110,418	10,340,137 941,979	897,284 298,072	4,930 5,722	14,879,732 3,920,569	910,944 2,341,924	148,504 53,338	255,136 94,324	10,061,547 793,565	910,029 360,146
Business credit agencies	2,915	2,178,477	1,420,327	155,172	48,667	710,935	207,493	2,211	1,946,745	1,243,949	143,130	42,959	632,083	238,377
Other credit agencies, and finance not allocable	14,080	3,222,946	716,843	29,741	35,567	1,884,843	265,975	7,174	2,895,694	662,192	23,417	27,732	1,694,783	351,467

Table 5.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRY--Continued

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

			Returns with	and without ne	et income					Returns	with net incom	ne		•
Industry	Number of	Rece	ipts	Deprecia-	_	Interest	Net income	Number of	Rece	ipts	Deprecia-		Interest	
	returns	Total	Business	tion	Taxes	paid	(less deficit)	returns	Total	Business	tion	Taxes	paid	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate—Continued Security and commodity brokers, dealers, exchanges, and services.  Security brokers, dealers, and flotation companies Commodity brokers and dealers; security and	5,693 3,918	5,560,628 4,878,453	1,695,186 1,338,720	58,987 48,119	177,018 155,737	513,325 493,306	405,278 334,705	2,649 1,767	4,284,552 3,718,461	1,118,572 848,689	41,205 33,988	138,564 122,779	367, 197 354, 272	604,62 507,86
commodity exchanges; and allied services	1,772	682,175	356,466	10,868	21,281	20,019	70,573	879	566,091	269,883	7,217	15,785	12,925	96,76
Holding and other investment companies. Regulated investment companies. Real estate investment trusts. Small business investment companies. Other holding and investment companies.	64,470 798 426 518 62,725	9,355,404 3,799,871 1,216,462 36,932 4,302,139	1,245,372 154 (*) 1,879 1,229,625	178,480 335 46,552 497 131,096	235,416 24,970 32,556 2,011 175,879	1,042,900 15,390 456,217 14,431 556,862	4,737,349 3,307,584 288,689 -6,208 1,147,284	37,209 533 165 209 36,300	8,097,511 3,711,538 742,668 19,878 3,623,427	914,327 (*) 9,107 (*) 904,676	119,993 327 25,784 153 93,729	169,262 23,363 17,060 671 128,168	602,951 8,850 238,510 5,564 350,027	5,182,88 3,317,98 319,27 6,97 1,538,64
Insurance carriersLife insuranceMutual insurance, except life or marine and	5,221 1,755	103,547,011 59,854,339	85,466,502 45,911,461	685,567 332,738	2,306,591	701,964 208,215	6,105,007 3,539,902	3,730 1,128	99,394,764 57,462,248	81,824,429 43,873,007	666,466 320,773	2,214,245 1,114,595	682,301 196,188	6,325,17 3,678,60
certain fire or flood insurance companies Other insurance commannies	1,018 2,448	12,465,552 31,227,120	11,541,419 28,013,622	54,712 298,117	333,479 807,632	11,900 481,849	673,451 1,891,654	900 1,702	11,547,648 30,384,868	10,712,055 27,239,367	51,891 293,797	309,367 790,283	11,424 474,689	709,64 1,936,92
Insurance agents, brokers, and service	32,228	5,333,450	5,033,309	81,284	130,063	68,085	414,286	23,198	4,515,738	4,290,082	64,492	112,168	40,560	492,19
Real estate	273,182	24,457,042	11,334,037	2,426,368	2,532,206	3,794,104	1,453,210	166,179	16,909,023	7,441,186	1,554,481	1,635,239	1,997,873	2,967,18
lessors of buildings Lessors of mining, oil, and similar property Lessors of railroad property, and of real property,	179,799 628	12,782,613 212,909	5,318,197 33,289	2,039,059 13,033	2,009,682 9,915	2,575,702 37,916	922,957 8,062	114,148 250	8,615,849 185,612	3,178,197 (*)	1,317,067 8,431	1,293,106 8,325	1,368,490 34,547	1,637,16 29,67
not elsewhere classified Subdividers, developers, and operative builders Other real estate and combinations of real estate,	9,892 41,840	328,608 5,647,722	119,319 1,175,041	43,973 213,743	37,742 318,578	67,482 879,125	29,342 274,228	5,677 22,997	241,264 3,970,102	78,110 798,882	26,863 131,510	24,940 207,440	28,546 451,174	68,69 847,34
insurance, loan, and law offices	41,019	5,485,190	4,688,191	116,560	156,289	233,879	218,621	23,105	3,896,196	3,375,155	70,610	101,428	115,116	384,30
Services	314,795	83,987,745	79,910,175	4,779,869	2,865,079	1,965,917	2,304,498	184,593	64,144,565	61,075,586	3,383,575	2,115,205	1,219,416	4,103,67
Hotels and other lodging places Personal services	19,349 37,746	8,107,318 7,073,962	7,508,827 6,917,279	559,171 327,972	462,573 269,081	439,831 102,117	248,719 226,424	10,391 21,314	5,996,985 5,299, <b>1</b> 55	5,518,999 5,174,423	384,165 241,272	323,373 193,282	261,050 68,687	481,674 335,75
Business services	82,401 11,737 70,663	24,406,372 7,428,411 16,977,961	23,265,448 7,289,526 15,975,922	1,301,788 87,089 1,214,699	654,345 105,036 549,309	475,840 34,248 441,592	757,503 216,122 541,381	47,808 7,531 40,277	19,481,283 6,412,191 13,069,092	18,618,431 6,287,545 12,330,886	826,442 71,589 754,853	510,137 91,580 418,557	269,850 26,463 243,387	1,247,122 269,844 977,278
Automobile services, and miscellaneous repair services	40,503 29,288 11,212	8,958,825 6,891,795 2,067,030	8,514,887 6,473,637 2,041,250	1,327,056 1,285,357 41,699	310,408 249,929 60,479	317,121 304,277 12,844	219,961 154,693 65,268	25,131 18,317 6,812	6,652,431 5,018,011 1,634,420	6,288,121 4,673,564 1,614,557	973,630 941,282 32,348	224,152 178,143 46,009	218,980 209,268 9,712	356,777 272,926 83,853
Amusement and recreation services	34,974	10,241,149	9,214,930	748,949	435,419	289,239	275,402	16,955	7,246,559	6,531,100	577,439	306,057	171,099	638,654
related services	4,669 4,195 26,108	2,910,918 1,485,973 5,844,258	2,638,767 1,348,934 5,227,229	345,353 71,305 332,291	59,536 63,682 312,201	78,916 41,980 168,343	64,882 42,863 167,657	1,948 2,520 12,484	2,043,074 1,063,563 4,139,922	1,813,322 961,662 3,756,116	313,904 45,629 217,906	42,378 43,260 220,419	47,315 25,832 97,952	154,411 80,944 403,30
Other services.  Offices of physicians and surgeons.  Offices of dentiats and dental surgeons.  Other medical services.  Educational services.  Legal services.	99,822 29,077 5,925 17,705 7,878 4,246	25,200,119 6,189,881 831,012 6,489,238 1,037,059 928,136	24,488,804 6,157,330 825,494 6,315,672 987,651 919,915	514,933 70,203 14,122 195,121 35,637 13,509	733,253 118,960 21,066 271,356 35,826 22,417	341,769 13,834 3,000 192,505 18,096 3,281	576,489 112,244 20,401 177,968 -26,387 21,712	62,994 21,745 4,710 11,633 3,414 2,979	19,468,152 4,972,099 668,909 4,915,924 684,927 733,352	18,944,512 4,949,507 664,379 4,773,792 657,771 726,927	380,627 56,833 11,759 144,965 20,202 10,178	558,204 93,208 17,382 202,195 23,405 17,077	229,750 9,702 2,696 135,215 8,178 2,303	1,043,688 149,561 25,22 267,370 48,912 28,050
Services, not elsewhere classified	34,988 17,258	9,724,793	9,282,742	186,341 25,210	263,628	111,053	270,551 -7,090	18,508 3,762	7,492,941 585,188	7,172,136 529,412	136,690	204,937	71,656	524,55 37,40

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

"Chemicals and allied products not allocable" is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

	T				Mining	····	· · · · · · · · · · · · · · · · · · ·				Manufacturing		
Item	All industries	Agriculture, forestry, end fishing	Total	Metal mining	Ccal mining	Crude petroleum and natural gas	Nonmetallic minerals (except fuels) mining	Construction	Total	Food and kindred products	Tobacco manufactures	Textile mill products	Apparel and other fabricated textile products
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns	1,812,760	42,974	14,211	. 1,072	2,161	7,572	3,406	154,413	203,238	15,266	294	6,057	17,507
Total receipts	2,171,209,849	17,156,593	22,648,211	3,487,303	3,783,937	11,523,749	3,853,222	108,737,575	870,463,407	113,393,808	9,432,215	26,888,719	27,819,529
Business receipts. Interest on Covernment obligations: United States. State and local.	2,007,328,615 6,653,900 4,675,519	16,313,786 3,005 1,173	21,498,182 12,430 5,502	3,322,382 1,859 174	3,615,575 917 1,850	10,850,615 5,824 3,150	3,709,610 3,830 328	106,458,649 12,435 13,421	841,062;514 303,698 145,851	111,534,540 14,886 5,724	9,119,903 88 22	26,463,662 4,182 1,157	27,418,931 1,205 614
Other interest	74,978,315 17,232,909 3,245,679	73,816 119,422 16,531	164,639 129,194 142,027	19,480 5,616 7,302	33,014 40,953 4,410	89,851 55,946 121,323	22,294 .26,679 8,992	293,068 550,327 11,395	4,625,527 2,764,506 2,315,243	295,863 195,221 89,000	43,902 101,030 22,850	65,226 58,848 24,732	66,508 41,786 29,966
term capital loss	314,385 9,111,781	5,977 195,442	7,177 149,243	143 27,210	139 19,477	5,291	1,604	7,287	54,976	2,404	11,510	10,791	1,364
Net gain, noncaptal assets	8,476,682 6,500,707 4,609,085 28,082,272	64,186 9,848 534 352,873	121,324 99,805 55,582 263,106	4,568 26,988 39,354 32,227	7,210 23,291 8,261 28,840	86,246 98,481 45,247 7,602 154,173	16,310 11,065 4,279 365 47,866	217,450 205,557 36,700 24,804 906,482	2,987,245 560,862 2,267,317 4,071,749 9,303,919	185,268 71,128 39,734 242,769 717,271	22,220 5,247 47,674 13,596 44,173	47,573 11,275 11,323 12,305 177,645	19,653 10,787 22,089 10,334 196,292
Total deductions. Cost of sales and operations. Compensation of officers. Repairs. Bad debts. Rents.	2,071,731,591 1,412,500,893 41,332,941 16,721,860 8,252,383 29,366,810	16,646,390 12,585,547 463,687 279,147 30,258 264,730	19,465,914 11,905,024 300,654 315,733 35,464 168,039	3,530,154 2,325,969 15,552 40,932 3,197 13,548	3,718,164 2,596,756 45,132 83,149 4,795 46,187	8,500,446 4,631,632 151,219 73,924 19,112 71,350	3,717,150 2,350,667 88,751 117,728 8,360 36,954	106,862,278 87,321,258 3,772,033 564,690 185,110 645,932	823,820,759 595,233,245 8,670,581 11,223,942 2,115,182 8,262,479	109,809,626 85,571,540 709,162 1,025,070 131,486 734,846	8,432,994 4,718,861 25,182 65,863 7,410 104,618	25,960,762 20,685,414 331,604 216,295 62,783 216,649	27,316,338 20,801,146 643,969 57,313 59,606 324,504
Taxes Interest Contributions Amortization Depreciation	60,057,276 72,883,880 1,009,187 945,864 63,748,993	342,117 392,380 5,161 1,126 585,330	627,098 529,724 7,255 7,184 1,344,549	173,408 101,701 765 2,689 226,139	147,179 105,432 1,130 734 259,001	179,457 232,611 2,401 2,798 574,845	127,054 89,980 2,959 963 284,564	2,256,387 932,352 31,344 9,967 2,011,509	26,238,410 12,921,858 519,297 379,280 26,298,457	3,604,572 1,121,741 43,824 10,529 2,217,511	1,441,353 209,471 5,955 1,199 187,938	590,053 365,250 16,855 ( 2,367 ( 760,685	643,276 297,668 16,263 3,395 273,372
Depletion Advertising Pension, profit sharing, stock bonus, amouity plans Employee benefit programs. Net loss, noncapital assets. Other deductions.	6,871,094 21,351,121 16,799,665 10,492,360 1,691,137 307,706,127	8,333 46,619 41,804 18,383 16,636 1,565,132	1,580,729 32,408 134,123 135,575 41,271 2,301,084	156,643 2,227 40,149 43,493 1,123 382,619	89,484 2,076 25,085 59,184 7,659 245,181	1,221,022 17,999 39,784 11,930 31,222 1,239,140	113,580 10,106 29,105 20,968 1,267 434,144	20,504 220,159 579,637 375,961 29,962 7,905,473	4,740,959 10,473,672 8,395,973 6,570,736 826,741 100,949,947	17,305 2,531,851 574,019 434,138 42,785 11,039,247	8,360 398,176 71,208 62,726 7,933 1,116,741	1,002 162,383 135,675 77,785 15,597 2,320,365	1,657 207,391 127,233 83,011 470,857 3,305,677
Total receipts less total deductions	99,478,258	510,203	3,182,297	-42,851	65,773	3,023,303	136,072	1,875,297	46,642,648	3,584,182	999,221	927,957	503,191
Net income (less deficit)	96,760,642 112,798,221 16,037,579	509,094 860,335 351,241	3,199,370 3,868,673 669,303	-30,924 174,182 205,106	71,838 161,176 89,338	3,022,566 3,325,357 302,791	135,890 207,958 72,068	1,880,816 3,143,065 1,262,249	48,233,203 52,772,300 4,539,097	3,737,536 4,144,495 406,959	1,007,216 1,010,403 3,187	933,283 1,169,343 236,060	507,426 1,061,007 553,581
Income tax after invesment credit	39,442,087	163,629	1,671,164	48,567	48,554	1,512,488	61,555	863,598	21,195,994	1,723,124	443,249	456,215	415,902
Net income (less deficit) after tax	56,896,897 72,966,124	343,816 695,178	1,502,658 2,179,400	-89,367 120,499	19,634 109,417	1,500,304 1,805,029	72,087 144,455	1,013,249 2,276,405	26,771,414 31,322,655	2,007,850 2,415,452	563,603 566,791	475,569 711,803	91,183 644,817
Distributions to stockholders: Cash and property except own stock Corporation's own stock	36,039,621 2,276,830	109,442 29,615	1,986,779 55,035	151,232 4,936	66,734 5,939	1,693,261 41,112	75,552 3,048	293,625 73,334	15,626,374  924,564	1,141,317 60,607	327,368 128	211,593 16,889	138,381 24,136
End-of-year inventory: Number. Amount.	853,185 223,847,520	17,277 1,924,554	3,890 1,494,154	111 562,519	426 142,877	1,881 454,797	1,469 333,961	77,161 7,928,854	162,923 123,125,391	13,459 11,331,489	291 3,057,227	5,059 4,486,339	11,932 4,713,685

						Manuf	acturingCont	inued					
Item ø	Lumber and wood products, except furniture	Furniture and fixtures	Paper and allied products	Printing and publishing	Chemicals and allied products	Petroleum refining and related industries	Rubber and miscellane- ous plastics products	Leather and leather products	Stone, clay, and glass products	Primary metal industries	Fabricated metal products, except machinery and trans- portation equipment	Machinery, except electrical	Electrical equipment and supplies
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Mumber of returns	10,942	6,585	3,437	26,757	9,729	1,004	7,074	2,081	8,506	4,734	24,244	24,520	11,649
Total receipts	19,789,807	9,651,827	27,327,429	30,072,710	70,573,108	102,187,161	18,327,655	7,169,712	21,059,384	51,872,511	44,512,138	69,448,663	67,739,383
Business receipts Interest on Government obligations:	18,917,223	9,509,631	26,436,850	29,053,773	68,191,899	95,090,213	17,994,457	7,002,854	20,578,411	50,345,915	43,710,010	65,555,781	65,528,011
United States State and local Other interest	1,235 705 75,660	623 906 14,024	3,552 7,052 146,471	13,117 7,354 121,284	15,724 8,318 328,568	43,689 3,013 715,493	2,037 1,634 49,657	264 205 18,135	5,305 1,554 65,292	11,500 10,161 254,298	7,289 4,981 128,808	38,976 16,604 772,509	10,191 49,429 364,364
Rents. Royalties. Net short-term capital gain reduced by net long-term	37,662 11,009	13,496 7,872	49,213 58,731	110,648 81,273	102,335 372,817	789,703 152,963	27,439 33,835	5,433 2,127	44,911 53,774	167,357 35,283	75,307 51,543	359,070 733,085	237,134 353,957
capital loss	2,339	69	648	1,304	3,848	3,094	228	678	791	4,096	2,554	2,663	4,726
capital loss	539,147	10,634	361,055	139,079	248,124	347,223	28,602	7,080	85,478	273,583	65,727	120,373	293,049
Net gain, noneapital assets. Dividends, domestic corporations. Dividends, foreign corporations. Other receipts.	43,347 10,020 9,214 142,246	7,441 2,324 1,305 83,502	17,642 25,076 69,846 151,293	30,897 53,465 24,354 436,162	26,212 113,845 510,602 650,816	67,221 1,486,252 1,331,179 2,157,118	9,059 6,144 77,939 96,624	1,175 22,804 131 108,826	22,314 22,997 47,698 130,859	28,400 64,826 184,170 492,922	28,030 23,304 76,612 337,973	61,534 51,569 677,045 1,059,454	65,635 117,297 208,187 507,403
Total deductions. Cost of sales and operations. Compensation of officers. Repairs. Bad debts. Rents.	18,581,259 14,019,707 315,184 163,909 41,161 123,977	9,186,584 6,833,440 232,641 41,737 29,289 108,820	25,910,321 18,435,404 221,663 587,743 56,325 281,729	27,979,453 18,333,566 873,457 155,442 205,016 413,125	64,816,355 42,063,373 532,795 1,185,634 131,331 704,449	96,408,082 67,545,555 130,972 1,520,174 313,608 1,327,754	17,360,098 11,949,032 260,211 253,324 51,028 261,911	6,958,786 5,269,848 102,362 31,873 16,669 120,035	19,798,620 13,702,561 327,908 547,798 56,742 198,489	50,126,964 37,096,434 329,336 2,236,185 84,782 334,283	42,425,967 31,340,201 1,038,118 566,622 104,864 411,441	64,464,844 41,706,961 1,015,338 704,423 220,455 770,544	64,345,468 44,405,227 620,561 499,492 241,234 751,184
Taxes. Interest. Contributions. Amortization. Depreciation.	500,081 308,023 12,011 7,291 646,624	246,906 83,405 6,043 778 144,029	681,617 462,270 21,833 11,597 1,084,217	830,004 313,617 37,908 8,020 802,951	1,506,317 948,054 59,299 13,619 3,027,748	4,994,064 1,525,515 29,348 18,798 3,325,769	657,805 266,150 9,064 4,301 638,227	176,146 95,830 4,989 3,076 86,707	636,120 284,285 11,852 5,628 941,005	1,401,204 1,119,424 29,312 62,389 2,213,847	1,172,616 527,363 22,534 10,462 1,103,798	2,062,891 1,462,892 54,859 66,523 2,809,467	1,901,920 1,094,052 40,687 111,607 2,019,385
Depletion. Advertising. Pension, profit sharing, stock bonus, annuity plans. Employee benefit programs. Net loss, noncapital assets. Other deductions.	610,395 67,706 89,597 53,361 10,393 1,611,839	471 105,336 59,332 45,162 1,833 1,247,362	171,783 226,106 200,971 171,002 35,152 3,260,909	11,945 264,671 307,536 207,952 21,119 5,193,124	132,479 2,475,679 758,748 413,884 29,346 10,833,600	3,345,157 392,344 547,383 232,685 23,999 11,134,957	155 233,746 241,431 154,104 12,737 2,366,872	172 112,011 40,489 29,537 1,538 867,504	77,048 122,416 212,534 174,524 7,734 2,491,976	314,246 142,843 755,918 643,459 19,834 3,343,468	12,938 323,132 465,632 354,257 13,519 4,958,470	11,922 543,102 902,466 658,649 20,872 11,453,480	5,183 853,101 647,801 605,046 33,209 10,515,779
Total receipts less total deductions	1,208,548	465,243	1,417,108	2,093,257	5,756,753	5,779,079	967,557	210,926	1,260,764	1,745,547	2,086,171	4,983,819	3,393,915
Net income (less deficit). Net income. Deficit.	1,209,312 1,334,096 124,784	464,364 553,986 89,622	1,454,222 1,537,482 83,260	2,101,329 2,325,508 224,179	6,033,223 6,213,232 180,009	5,923,025 5,987,271 64,246	980,232 1,089,565 109,333	210,865 271,372 60,507	1,287,340 1,366,598 79,258	1,756,325 2,001,296 244,971	2,125,381 2,429,658 304,277	5,441,091 5,961,882 520,791	3,463,754 4,046,537 582,783
Income tax after investment credit	427,526	224,906	577,543	923,504	2,643,425	1,991,633	444,158	103,806	521,194	674,794	942,380	2,576,446	1,613,001
Net income (less deficit) after tax	778,584 903,432	239,286 328,917	867,302 950,726	1,175,266 1,399,596	3,377,119 3,557,283	3,762,205 3,835,061	534,936 644,365	106,884 167,421	762,869 842,468	1,059,419 1,304,908	1,181,187 1,485,721	2,859,778 3,380,937	1,838,506 2,421,398
Distributions to stockholders: Cash and property except own stock Corporation's own stock	238,490 50,983	59,752 19,899	510,871 10,319	471,491 44,789	2,089,981 129,510	3,235,909 100,772	219,210 2,479	84,922 4,726	364,010 20,606	776,104 30,286	446,821 76,768	1,552,155 117,764	1,055,930 81,601
End-of-year inventory: Number. Amount.	8,582 2,367,945	5,840 1,394,621	3,018 3,143,404	16,809 2,180,592	8,525 10,723,905	703 6,084,468	6,217 3,028,077	1,889 1,264,272	7,457 2,510,261	4,211 8,997,807	20,653 6,972,973	19,217 14,379,693	10,150 13,550,547

		Manufacturin	gContinued		Transport		ication, electr	ic, gas,		Wholes	ale and retail	trade	
		,				and sanita	ry services		1		Wholesal	e trade	
. Item	Motor vehicles and equipment	Transpor- tation equipment, except motor vehicles	Scientific instruments, photographic equipment, watches and clocks	Miscellaneous manufactured products, and manufacturing not allocable	Total	Transpor- tation	Communica- tion	Electric, gas, and sanitary services	Total	Total	Groceries and related products	Machinery, equipment, and supplies	Miscella- neous wholesale * trade
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
	2,793	3,583	5,308	11,168	72,550	55,364	7,751	9,435	568,228	180,428	21,875	29,582	128,971
Number of returns	87,801,549	37,070,619	14,684,838	13,640,642	167,212,641	74,497,065	41,595,637	51,119,939	674,507,820	310,201,985	64,708,544	30,851,583	214,641,858
Total receipts	85,880,450	35,271,308	14,165,959	13,292,733	162,061,039	71,273,908	40,731,500	50,055,631	660,666,978	305,391,027	64,022,882	30,155,175	211,212,970
Interest on Government obligations: United States. State and local. Other interest.	106,433 11,581 443,255	10,820 3,545 496,391 112,039	10,252 8,854 69,969 16,146	2,330 2,438 89,850 24,237	64,148 20,813 839,780 1,485,392	46,609 6,134 378,290 1,110,353	9,537 6,465 180,007 165,446	8,002 8,214 281,483 209,593	29,956 17,833 1,646,157 1,961,040	13,651 9,760 677,402 508,436	1,071 888 47,613 57,384	954 1,794 102,944 139,453	11,626 7,078 526,845 311,599
RentsRoyalties	195,491 44,760	56,063	81,934	17,669	96,797	29,681	57,652	9,464	113,260	57,590	8,600	8,147	40,843
Net short-term capital gain reduced by net long-term capital loss	656	699	411	103	19,941	4,361	14,714	866	18,276	10,247	2,138	513	7,596
Net long-term capital gain reduced by net short-term capital loss	43,862	88,009	33,558	27,948	368,581	204,913	53,096	110,572	556,850	228,371	29,375	26,746 20,311	172,250 51,317
Net gain, noncapital assets. Dividends, domestic corporations. Dividends, foreign corporations. Other receipts.	14,402 71,625 405,763 583,271	22,139 24,287 25,513 959,806	5,076 42,010 131,260 119,409	11,901 8,652 11,927 150,854	303,937 223,009 58,044 1,671,160	262,441 88,309 33,260 1,058,806	12,499 100,512 20,921 243,288	28,997 34,188 3,863 369,066	207,121 210,794 200,375 8,879,180	85,864 105,308 140,058 2,974,271	14,236 12,524 3,578 508,255	10,928 2,660 381,958	61,856 133,820 2,084,058
Total deductions  Cost of sales and operations  Compensation of officers  Repairs  Bad debts  Rents	81,647,930 66,572,515 181,681 745,982 111,713 366,921	36,054,982 27,038,179 206,700 331,887 95,845 374,355	13,229,689 8,282,726 219,617 187,322 32,501 167,034	13,005,637 8,861,555 352,120 99,854 61,334 165,811	158,608,076 95,329,334 1,555,182 269,518 485,895 4,155,210	72,911,086 47,360,573 1,105,395 147,841 133,381 3,284,160	38,173,065 20,638,392 207,733 48,184 226,572 568,509	47,523,925 27,330,369 242,054 73,493 125,942 302,541	660,189,922 509,397,534 11,826,227 2,241,131 1,534,614 9,760,557	302,776,197 253,069,279 5,286,787 733,024 686,585 1,995,679	63,985,286 56,127,637 671,667 156,607 95,212 325,708	29,496,551 22,596,198 856,357 89,114 111,600 251,429	209,294,360 174,345,444 3,758,763 487,303 479,773 1,418,542
Taxes Interest Contributions Aportization Depreciation	1,511,168 1,242,891 59,687 17,051 2,034,881	953,336 799,185 15,158 9,433 1,147,783	381,064 151,571 13,470 6,679 539,146	345,897 243,201 8,346 4,538 293,367	10,469,710 8,763,452 92,286 342,168 17,172,708	3,362,406 2,090,880 25,355 298,346 4,953,667	2,683,405 2,330,712 29,544 11,180 5,930,280	4,423,899 4,341,860 37,387 32,642 6,288,761	9,974,545 4,875,844 162,445 43,744 6,319,521	3,803,675 2,046,196 67,732 19,056 2,091,360	439,536 208,574 9,048 3,742 359,017	371,037 279,912 8,192 2,716 332,409	2,993,102 1,557,710 50,492 12,598 1,399,934
Depletion. Advertising. Pension, profit sharing, stock bonus, annuity plans. Employee benefit programs. Net loss, noncapital assets. Other deductions.	3,992 567,233 1,389,373 1,600,918 14,883 5,227,041	13,903 129,715 575,889 387,871 20,152 3,955,591	516 340,713 196,242 101,017 7,378 2,602,693	. 330 274,017 96,496 79,648 15,871 2,103,252	209,901 712,794 2,860,099 1,413,131 97,315 14,679,373	55,732 428,473 722,530 495,171 64,645 8,382,531	45 187,104 1,570,939 668,393 8,618 3,063,455	154,124 97,217 566,630 249,567 24,052 3,233,387	128,231 6,713,697 1,752,997 1,097,142 148,607 94,213,086	99,736 1,300,162 801,535 362,257 54,524 30,358,610	884 176,624 115,266 72,158 5,045 5,218,561	4,588 144,677 118,687 45,568 7,432 4,276,635	94,264 978,861 567,582 244,531 42,047 20,863,414
Total receipts less total deductions	6,153,619	1,015,637	1,455,149	635,005	8,604,565	1,585,979	3,422,572	3,596,014	14,317,898	7,425,788	723,258	1,355,032	5,347,498
Net income (less deficit)	6,373,271 6,433,071 59,800	1,025,548 1,320,759 295,211	1,557,848 1,700,612 142,764	640,612 814,127 173,515	8,617,944 9,976,107 1,358,163	1,594,986 2,646,740 1,051,754	3,429,276 3,568,823 139,547	3,593,682 3,760,544 166,862	14,367,925 17,470,776 3,102,851	7,436,004 8,523,979 1,087,975	723,724 866,906 143,182	1,354,502 1,522,330 167,828	5,357,778 6,134,743 776,965
Deficit  Income tax after investment credit	2.913,776	495,345	758,447	325,620	3,366,495	761,615	1,249,423	1,355,457	5,425,706	2,447,965	272,236	340,702	1,835,027
Net income (less deficit) after tax	3,452,384 3,512,272	525,569 820,991	798,085 940,870	313,830	5,215,522 6,577,164	811,719 1,864,062	2,173,161 2,312,835	2,230,642 2,400,267	8,931,775 12,036,844	4,984,160 6,072,652	450,810 594,033	1,012,726 1,180,714	3,520,624 4,297,905
Distributions to stockholders: Cash and property except own stock. Corporation's own stock.	1,818,356 41,721	352,647 66,679	416,693 5,551	114,373 18,351	6,911,309 85,515	925,642 55,419		3,768,844 19,930	2,431,237 259,289	883,500 131,013	127,489 19,031	126,485 15,803	629,526 96,179
End-of-year inventory: Number	2,558 8,829,752	2,911 8,786,304	4,514 2,779,546		15,567 8,149,156	11,077 2,042,536	2,218 2,542,152	2,270 3,564,468		133,896 31,464,270	14,810 3,381,722	23,114 4,824,827	95,971 23,257,721

#### Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

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

				Wholes	sale and retai	l tradeConti	nued				Finance, in	surance, and	real estate
					Retail trade								
Item	Total	Building materials, hardware, and farm equipment	Ceneral merchandise stores	Food stores	Automotive dealers and service stations	Apparel and accessory stores	Furniture, home furnishings, and equipment stores	Eating and drinking places	Miscel- laneous retail stores	Wholesale and retail trade not allocable	Total	Banking	Credit agencies other than banks
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
Number of returns	386,649	29,953	22,483	27,694	67,140	39,443	34,441	74,272	91,223	1,151	425,088	14,458	29,836
Total receipts	362,850,755	21,869,818	73,427,734	78,778,406	94,236,381	18,920,411	15,192,329	21,718,765	38,706,911	1,455,080	225,581,228	52, 230, 807	25,096,886
Business receipts	353,886,969	21,466,915	69,471,543	77,941,317	92,912,588	18,432,129	14,670,040	21,146,182	37,846,255	1,388,982	118,529,783	8,105,131	5,650,246
Interest on Government obligations: United States	16,241 8,072 946,150	795 529 53,044	4,534 2,371 381,583	2,802 1,614 70,096	2,018 1,272 204,759	1,940 506 48,936	1,361 714 67,426	1,002 483 44,208	1,789 583 76,098	22,605	6,211,385 4,450,887 66,916,038	4,675,482 3,187,359 33,451,270	873,051 46,818 17,536,661 303,022
RentsRoyalties	1,443,377 55,670	53,038 1,398	445,914 3,946	223,763 1,117	310,392 1,051	111,907 3,358	38,037 538	119,258 41,914	141,068 2,348	9,227	9,382,204 461,305	889,132 4,258	18,621
Net short-term capital gain reduced by net long- term capital loss	8,012	1,818	838	223	1,969	537	704	1,155	768	17	188,287	37,252	5,724
Net long-term capital gain reduced by net short- term capital loss	318,534	44,983	76,149	47,210	48,802	10,905	8,419	44,446	37,620	9,945	4,253,532	316,235	78,565
Net gain, noncapital assets	120,462 105,325 60,317 5,881,626	10,849 6,382 11 230,056	15,588 50,727 57,680 2,916,861	18,154 8,190 1,227 462,693	30,990 7,851 218 714,471	3,822 14,236 - 292,135	4,717 3,310 5 397,058	13,007 4,137 303 302,670	23,335 10,492 873 565,682	795 161 - 23,283	6,714,692 3,558,109 163,862 4,751,144	367,695 195,564 38,070 963,359	88,006 28,639 10,855 456,678
Total deductions Cost of sales and operations Compensation of officers Repairs Bad debts Rents	356,000,701 255,403,548 6,514,055 1,500,008 842,990 7,728,766	21,272,251 16,366,483 601,670 78,517 105,896 210,170	71,144,778 43,531,718 461,924 335,229 287,025 1,911,241	78,223,226 61,561,480 478,945 312,213 44,477 1,186,833	93,016,405 77,463,023 1,554,346 235,535 144,514 900,122	18,378,777 11,387,185 554,229 64,348 48,593 1,008,338	14,864,765 9,430,350 650,243 53,306 79,910 395,925	21,290,834 9,301,855 812,072 267,568 32,804 1,118,213	37,809,665 26,361,454 1,400,626 153,292 99,771 997,924	1,413,024 924,707 25,385 8,099 5,039 36,112	203,533,367 57,970,771 6,720,384 969,264 3,528,930 2,929,248	46,189,470 2,435,997 2,580,164 235,640 1,699,609 985,712	23,392,227 1,508,060 654,071 76,256 1,353,032 230,270
Taxes Interest Contributions Amortization Depreciation	6,139,702 2,806,124 94,144 24,078 4,200,744	344,149 169,898 6,573 255 226,756	1,687,762 1,017,138 38,849 3,580 1,086,845	934,547 221,505 7,935 1,767 785,159	1,020,606 686,076 13,777 2,705 670,583	384,242 99,405 7,802 2,096 201,293	294,077 130,219 5,315 1,378 137,894	805,172 229,732 4,330 8,257 635,467	669,147 252,151 9,563 4,040 456,747	31,168 23,524 569 610 27,417	7,255,268 42,484,325 156,270 68,258 5,211,840	1,416,139 22,486,053 65,459 15,414 1,373,683	457,835 13,877,894 19,729 12,003 407,471
Depletion. Advertising. Pension, profit sharing, stock bonus, annuity plans. Employee benefit programs. Net loss, noncapital assets. Other deductions.	28,495 5,398,858 942,419 726,168 94,068 63,556,534	1,365 178,819 61,665 35,368 3,063 2,881,604	6,589 1,969,813 312,278 152,182 9,472 18,333,133	1,019 759,808 195,413 280,774 13,712 11,437,639	7,426 822,598 119,582 91,003 13,121 9,271,388	5,806 377,749 56,956 30,632 9,285 4,140,818	1,596 476,882 43,769 23,366 7,274 3,133,261	1,453 344,403 41,388 47,403 26,765 7,613,952	3,241 468,786 111,368 65,440 11,376 6,744,739	15	536,638 439,913	2,305 563,113 639,646 226,647 195,105 11,268,784	458 386,442 123,491 46,395 43,597 4,195,223
Total receipts less total deductions	6,850,054	597,567	2,282,956	555,180	1,219,976	541,634	327,564	427,931	897,246	42,056	22,047,861	6,041,337	1,704,659
Net income (less deficit)	6,889,866 8,903,180 2,013,314	597,038 727,595 130,557	2,327,336 2,610,228 282,892	554,130 898,359 344,229	1,218,704 1,476,165 257,461	541,128 734,911 193,783	326,850 467,374 140,524	427,810 800,528 372,718	896,870 1,188,020 291,150	43,617	20,565,884	2,870,928 3,133,794 262,866	1,860,019
Income tax after investment credit	2,967,772	214,809	1,092,124	314,364	446,779	241,384	126,557	213,125	318,630	9,969	5,687,176	1,201,332	759,501
Net income (less deficit) after tax	3,915,622 5,930,599	381,881 512,447	1,233,143 1,516,188	237,566 583,043	771,253 1,028,726		200,234 340,772	214,128 586,913	577,957 869,130			1,650,736 1,916,430	
Mistributions to stockholders: Cash and property except own stock Corporation's own stock	1,538,153 127,692	124,517 14,344	731,416 21,743	209,348 52,995	117,935 9,338		33,574 909	94,060 5,809	140,464 17,184			2,029,231 271,236	406,334 29,533
End-of-year inventory:   Number	341,947 44,191,747	27,336 3,870,581	18,980 11,963,026	24,065 4,697,986				61,607 560,654	82,439 5,896,277			42 32,397	

Business Returns/1972 · All Corporations

Table 5.2--INCOME STATEMENT FOR SELECTED INDUSTRIES--Continued

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

		[MIT 1180	res are estima	tes based on Si	amplesmoney	amounts are in	thousands of	dCII&L2]					
	F	inance, insura	nce, and real	estateContin	ned				Services			1	
Item	Security and commodity brokers, dealers, exchanges, and services	Holding and other investment companies	Insurance carriers	Insurance agents, brokers, and service	Real estate	Total	Hotels and other lodging places	Personal services	Business services	Automobile services, and miscel- laneous repair services	Amusement and recreation services	Other services	Nature of business not allocable
	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Humber of returns	5,693	64,470	5,221	32,228	273,182	314,795	19,349	37,746	82,401	40,503	34,974	99,822	17,258
Total receipts	5,560,628	9,355,404	103,547,011	5,333,450	24,457,042	83,987,745	8,107,318	7,073,962	24,406,372	8,958,825	10,241,149	25,200,119	914,629
Business receipts Interest on Government obligations:	1,695,186	1,245,372	85,466,502	5,033,309	11,334,037	79,910,175	7,508,827	6,917,279	23,265,448	8,514,887	9,214,930	24,488,804	827,509
United States	91,394 31,950 488,170	114,991 49,681 2,192,735	429,615 1,110,035 12,335,260	4,027 4,307 66,989	22,825 20,737 844,953	15,846 19,950 412,420	3,334 856 65,822	493 520 18,322	5,770 8,788 144,782	375 120 30,749	1,640 4,776 79,330	4,234 4,890 73,415	997 89 6,870
Rents Royalties Net short-term capital gain reduced by net long-	15,143 1,371	471,970 226,148	1,062,529 31,394	15,894 334	6,624,514 179,179	822,540 87,078	122,135 5,686	27,149 -	247,895 20,953	127,572 2,082	199,533 40,321	98,256 18,036	18,284 2,043
term capital loss	12,899	72,658	19,218	1,056	39,480	9,905	3,579	435	2,890	215	1,218	1,568	2,559
term capital loss	51,320	2,632,932	414,261	16,293	743,926	380,859	103,188	14,226	66,940	18,024	107,034	71,447	2,579
Net gain, noncepital assets.  Dividends, domestic corporations.  Dividends, foreign corporations.  Other receipts.	2,832,957 31,273 8,990 299,975	110,716 1,832,312 79,998 325,891	33,550 1,372,259 21,833 1,250,555	42,915 20,062 2,609 125,655	3,238,853 78,000 1,507 1,329,031	296,577 94,660 34,135 1,903,600	55,433 19,740 4,642 214,076	22,862 4,785 1,527 66,364	78,865 47,155 12,669 504,217	72,171 1,601 45 190,984	34,212 9,806 13,179 535,170	33,034 11,573 2,073 392,789	2,426 465 50,808
Total deductions Cost of sales and operations. Compensation of officers. Repairs. Bad debts. Rents	5,125,703 55,594 653,239 11,865 26,338 247,868	4,589,631 577,711 197,288 26,765 100,942 91,571	96,336,464 48,375,477 470,020 45,524 174,447 550,579	4,916,605 1,302,804 817,281 11,469 42,868 131,905	22,983,267 3,715;128 1,348,321 561,745 131,694 691,343	81,683,255 42,246,883 7,959,093 850,860 334,621 3,158,637	7,857,743 3,738,915 167,506 198,135 33,653 423,010	6,848,291 3,727,398 508,391 90,458 34,273 278,185	23,649,103 14,117,331 1,463,788 141,362 107,487 642,310	8,738,744 4,500,634 498,306 160,291 35,345 314,306	9,969,002 4,773,927 432,121 141,835 28,280 500,883	24,620,372 11,388,678 4,888,981 118,779 95,583 999,943	921,630 511,297 65,100 7,575 2,309 21,978
Taxes. Interest. Contributions. Amortization. Depreciation.	177,018 513,325 5,957 5,448 58,987	235,416 1,042,900 7,462 6,566 178,480	2,306,591 701,964 31,913 12,380 685,567	130,063 68,085 5,144 3,399 81,284	2,532,206 3,794,104 20,606 13,048 2,426,368	2,865,079 1,965,917 34,890 93,855 4,779,869	462,573 439,831 4,061 2,196 559,171	269,081 102,117 3,568 28,048 327,972	654,345 475,840 9,322 14,311 1,301,788	310,408 317,121 2,133 1,769 1,327,056	435,419 289,239 7,136 29,832 748,949	733,253 341,769 8,670 17,699 514,933	28,662 18,028 239 282 25,210
Depletion. Advertising. Pension, profit sharing, stock bonus, annuity plans. Employee benefit programs. Net loss, noncapital assets. Other deductions.	792 52,660 80,993 30,704 11,686 3,193,229	60,554 24,112 21,631 9,121 55,273 1,953,839	11,799 303,583 704,054 140,737 40,452 41,781,377	351 88,275 79,989 32,759 1,875 2,119,054	100,345 452,157 81,371 50,275 91,925 6,972,631	5,578 1,274,615 1,298,529 343,107 86,154 14,385,568	589 159,499 22,018 25,005 11,806 1,609,775	529 103,322 48,038 23,808 11,782 1,291,321	815 483,144 185,754 83,676 30,048 3,937,782	207 79,135 27,523 29,402 9,210 1,125,898	1,280 297,384 78,508 27,104 6,920 2,170,185	2,158 152,131 936,688 154,112 16,388 4,250,607	255 6,815 5,328 1,687 4,538 222,327
Total receipts less total deductions	434,925	4,765,773	7,210,547	416,845	1,473,775	2,304,490	249,575	225,671	757,269	220,081	272,147	579,747	-7,001
Net income (less deficit)	405,278 604,628 199,350	4,737,349 5,182,888 445,539	6,105,007 6,325,172 220,165	414,286 492,195 77,909	1,453,210 2,967,188 1,513,978	2,304,498 4,103,672 1,799,174	248,719 481,674 232,955	226,424 335,757 109,333	757,503 1,247,122 489,619	219,961 356,777 136,816	275,402 638,654 363,252	576,489 1,043,688 467,199	-7,090 37,409 44,499
Income tax after investment credit	240,027	273,462	2,315,953	137,894	759,007	1,060,695	115,211	90,837	354,005	76,514	177,972	246,156	7,630
Net income (less deficit) after tax	165,226 364,633	4,460,374 4,906,106	3,786,173 4,006,469	276,130 354,091	688,919 2,204,111	1,238,559 3,038,245	132,320 365,450	135,412 244,745	402,005 891,743	142,442 279,353	96,690 460,019	329,690 796,935	-14,724 29,777
Distributions to stockholders: Cash and property except own stock	88,301 7,844	3,717,965 309,530	1,132,527 89,573	93 <b>,2</b> 32 2,915	577,878 50,317	631,299 88,530	100,581 26,352	36,806 126	195,021 18,679	54,057 2,266	110,469 31,464	1 <b>34,</b> 365 9,643	4,088 -
End-of-year inventory: Number	3 5,000	54 214,080	25 485,545	190 2,482	5,446 1,023,324	90,407 2,888,018	6,849 190,270	19,512 332,983	15,939 756,901	21,230 436,095	13,040 769,248	13,835 402,521	3,146 111,217

NOTE: Estimates are rounded and may not add to totals.

## Business Returns/1972 • All Corporations

Table 5.3—RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS
[All figures are estimates based on samples—money amounts are in thousands of dollars]

Today of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second sec	Number of	Recei	pts .	Cost of sales		Not i
Industry, size of business receipts	returns	Total	Business	and operations	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
ALL INDUSTRIES						
Total	1,812,760	2,171,209,849	2,007,328,615	1 /12 500 502	63 7/7 000	
der \$10,000	293,019			1,412,500,893	63,748,993	96,760,64
0,000 under \$25,000	166,222	1,783,371 2,964,797	400,891 1,751,292	283,521 745,500	261,959 294,322	-943,46 -54,77
5,000 under \$50,000	182,148	6,923,770	5,091,576	2,291,295	512,884	103,83
00,000 under \$200,000	238,962 272,375	17,939,410 39,973,676	15,396,874 36,688,185	7,377,699 19,456,085	923,575	331,13
00,000 under \$500,000	306,044	99,341,440	93,226,530	57,290,822	1,513,990 2,857,093	1,011,87
00,000 under \$1,000,000	155,253	110,704,203	103,778,717	70,813,406	2,572,195	3,175,19
,000,000 or more	161,477 37,224	336,262,263 1,555,316,919	315,222,111 1,435,772,439	237,290,886 1,016,951,679	5,920,557 48,892,418	9,956,86 80,590,80
AGRICULTURE, FORESTRY, AND FISHING			, , , , , , , , , , , , , , , , , , , ,	_,,,,,	10,072,112	00,570,00
Total	42,974	17,156,593	16,313,786	12,585,547	585,330	509,09
der \$10,000	7,124	58,560	19,464	17,479	14,787	-39,63
0,000 under \$25,000	4,820 4,819	105,092 212,964	. 81,364 175,534	41,216	14,841	-3,49
0,000 under \$100,000	7,360	622,814	538,978	89,352 281,204	22,782 52,782	1,39 23,34
.00,000 under \$200,000	7,668	1,219,462	1,104,936	641,113	88,423	54,12
00,000 under \$500,000. 00,000 under \$1,000,000.	5,826 2,605	1,942,061 1,950,196	1,804,918 1,834,902	1,146,649 1,327,781	110,717 66,540	90,72 106,41
,000,000 under \$5,000,000	2,326	4,604,431	4,458,207	3,564,279	114,911	123,53
,000,000 or more	419	6,441,013	6,295,483	5,476,474	99,547	152,68
MINING Total	14,211	22,648,211	21,498,182	11,905,024	2 0//	
der \$10,000.	4,268	60.077	4,772	2,813	1,344,549	3,199,37
0,000 under \$25,000	1,079	30,155	18,540	9,951	13,323 3,074	-124,58 -6,43
25,000 under \$50,000	838	45,101	31,892	15,439	4,900	-9,03
0,000 under \$100,000	1,179 1,833	92,969 286,752	81,883 267,057	38,088 132,107	6,820 21,617	-51 2,19
200,000 under \$500,000	2,349	793,404	730,318	411,101	53,679	13,43
500,000 under \$1,000,000	1,234	926,764	866,427	503,589	79,899	16,55
6,000,000 or more	1,071 352	2,435,606 17,977,383	2,263,190 17,234,103	1,463,919 9,328,017	178,715 982,522	29,60 3,278,16
Metal Mining				, ,	,	-,,
Total	1,072	3,487,303	3,322,382	2,325,969	226,139	-30,92
der \$10,000	875	2,228	78	-	8,899	-73,43
0,000 under \$25,000	)					
0,000 under \$100,000	) 111	13,239	8,832	5,772	579	-7,193
.00,000 under \$200,000	1					
500,000 under \$1,000,000	{	05.000	00.344	10 505	£ (20	33.30
1,000,000 under \$5,000,000	} 52 32	85,377	82,144	49,536	5,633	-11,12
	32	3,386,459	3,231,328	2,270,661	211,028	60,82
Coal Mining Total	2,161	3,783,937	3,615,575	2,596,756	259,001	71,83
nder \$10,000	637	2,362	707	1,083	1,448	-10,45
10,000 under \$25,000	)	11,039	10,196	4,927	2,268	-1,19
0.000 under \$100.000	٠. ا	11,000	10,170	4,721	2,200	-1,12
.00,000 under \$200,000		37,883	37,384	20,689	5,367	-2,33
00,000 under \$500,000	309	95,603	93,300	55,356	6,013	2,98
,000,000 under \$5,000,000	283 233	198,390 459,947	191,528 447,134	119,267 303,991	21,481 42,995	-11,03 -88
,000,000 or more	77	2,978,713	2,835,326	2,091,443	179,429	94,75
Crude Petroleum and Natural Gas		İ				
Total	7,572	11,523,749	10,850,615	4,631,632	574,845	3,022,56
der \$10,000	2,373 736	53,978 22,611	3,140	1,051	2,279	-38,13
5,000 under \$50,000	433	29,116	12,745 17,055	3,686 8,416	1,738 1,841	70 -3,13
0,000 under \$100,000	720	60,100	50,955	24,211	4,626	-2,17
00,000 under \$200,000	1,086 1,222	168,749 431,356	156,586 379,962	75,375 205,799	9,597	1,72 44
00,000 under \$1,000,000	423	327,574	293,063	150,746	26,648 23,196	12,89
,000,000 under \$5,000,000	432 143	1,048,674 9,381,591	922,401 9,014,708	576,778 3,585,570	69,806	-3,59 3,053,80
Normetallic Minerals (Except Fuels) Mining	1-3	,,,,,,,,,	.,014,708	ا ۱۰، د , د د د ر	435,114	3,073,80
Total	3,406	3,853,222	3,709,610	2,350,667	284,564	135,89
der \$10,000	381	1,509	847	679	697	-2,57
0,000 under \$25,000	158	2,721	2,374	2,975	1,012	-4,53
0,000 under \$100,000	176 408	6,333 28,872	6,281 27,304	3,048 12,4 <b>2</b> 9	1,013 2,056	-1,69 30
.00,000 under \$200.000	488	76,933	71,563	35,416	6,631	2,98
00,000 under \$500,000	809	263,826	255,153	148,587	20,701	12,74
	493	378,512	360,781	220,690	33,254	17,55
,000,000 under \$5,000,000	387	863,896	832,566	546,500	62,249	42,33

### **Business Returns/1972** • All Corporations

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on camples--money amounts are in thousands of dollars]

	Number of	Recei	pts	Cost of sales	_	Net income
Industry, size of business receipts	returns	Total	Business	and operations	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
CONSTRUCTION						
Total	154,418	108,737,575	106,458,649	87,321,258	2,011,509	1,880,816
Under \$10,000	13,715	78,867	25,116	23,055	8,883	-65,707
\$10,000 under \$25,000	7,291	138,485	125,073	73,524	7,455	-13,820
325,000 under \$50,000	12,910 19,758	493,091 1,469,591	467,440 1,434,984	277,623 929,586	20,935 52,563	-14,937 -33,965
100,000 under \$200,000	26,647	3,934,684	3,847,060	2,638,156	109,345	61,794
3200,000 under \$500,000	34,593 18,923	11,371,609	11,193,713 13,287,125	8,312,812 10,390,426	247,380 257,731	153,237 233,456
1,000,000 under \$5,000,000	17,641	35,067,290	34,479,996	28,454,947	594,645	604,554
5,000,000 or more	2,935	42,714,373	41,598,142	36,221,129	712,572	956,204
MANUFACTURING		ĺ				
Total	203,238	870,463,407	841,062,514	595,233,245	26,298,457	48,233,203
nder \$10,000	15,438	102,231	37,175	32,403	10,179	-90,848
10,000 under \$25,000	8,296 13,033	157,745 514,151	142,753 481,526	93,192   308,881	10,203 23,246	-41,536 -67,973
50,000 under \$100,000	22,101	1,675,385	1,634,124	1,016,235	57,231	-80,432
100,000 under \$200,000	29,443 41,758	4,335,615 13,754,956	4,247,547 13,556,009	2,707,962 9,251,428	135,256 356,036	-26,174 149,194
500,000 under \$1,000,000.	26,544	18,952,761	18,677,960	13,219,222	468,273	458,919
1,000,000 under \$5,000,000	35,428	76,798,556	75,750,143	55,703,729	1,590,743	2,738,950
5,000,000 or more	11,181	754,172,007	726,535,277	512,900,193	23,647,290	45,193,103
Food and Kindred Products				•		
Total	15,266	113,393,808	111,534,540	85,571,540	2,217,511	3,737,536
der \$10,000	718 273	7,281 5,170	705 4,891	1,043 4,685	1,308 321	-7,70° -2,98°
25,000 under \$50,000	437	14,272	13,560	9,418	1,364	-4,994
50,000 under \$100,000	1,334	105,533	102,214	65,353 198,390	3,256	-2,57
200,000 under \$500,000	1,860 2,681	284,485 899,696	279,937 885,865	650,382	9,163 20,619	869 21,70
500,000 under \$1,000,000	2,116	1,553,684	1,527,566	1,168,899	38,200	24,75
1,000,000 under \$5,000,000	3,724 2,119	8,697,491 101,826,196	8,595,299 100,124,503	6,778,964 76,694,406	192,263 1,951,017	162,259 3,546,200
Tobacco Manufactures	,		, , ,	, ,	-,,-	, ,
Total	294	9,432,215	9,119,903	4,718,861	187,938	1,007,216
der \$10,000	-	-	-	- [	-	-
25,000 under \$50,000	101	2,221	2,069	1,285	56	-117
0,000 under \$100,000	1					
200,000 under \$500,000	7 129	32,020	31,385	20,826	1,421	-756
500,000 under \$1,000,000		114 500		22 222		
1,000,000 under \$5,000,000	42 21	116,509 9,281,465	110,273 8,976,176	82,817 4,613,933	4,439 182,022	5,696 1,002,393
Textile Mill Products						
Total	6,057	26,888,719	26,463,662	20,685,414	760,685	933,28
nder \$10,000	300	1,344	377	338	221	-2,63° -229
25,000 under \$50,000	130 254	3,490 9,617	2,193 9,265	1,726 7,648	172 417	-22
0,000 under \$100,000	429	35,625.	32,763	22,375	1,680	-1.99
LOÓ,000 under \$20ó,000	394   1,279	58,774 422.558	55,301 416,587	40,188 297,501	5,146 12,757	-5,29 3,98
500,000 under \$1,000,000	827	608,510	602,637	453,078	18,292	5,72
,000,000 under \$5,000,000	1,826 615	4,142,972 21,605,829	4,103,617 21,240,922	3,277,096 16,585,464	84,739 637,261	85,53 843,68
	015	21,005,025	21,240,922	10,505,404	057,201	0.5,00
Apparel and Other Fabricated Textile Products Total	17,507	27,819,529	27,418,931	20,801,146	273,372	507,420
der \$10,000.	647	727	445	102	152	-43
.0,000 under \$25,000	446	7,678	7,422	3,946	204	-1,02
25,000 under \$50,000	968 1,056	38,866	35,959	23,257	941 931	-94° -5,18
.00,000 under \$200,000.	2,956	76,181 451,334	74,740 446,261	55,576 304,502	5,797	5,62
00,000 under \$500,000	4,456	1,450,865	1,441,689	1,058,748	15,243	7,38
,000,000 under \$1,000,000.	2,478 3,597	1,784,525 7,939,874	1,766,070 7,858,834	1,331,895 6,057,529	18,577 53,252	28,629 219,619
,000,000 or more	896	16,069,479	15,787,511	11,965,591	178,275	253,76
Lumber and Wood Products, Except Furniture						
Total	10,942	19,789,807	18,917,223	14,019,707	646,624	1,209,31
der \$10,000	854 495	10,565	1,667	1,080	2,065	-1,27
5,000 under \$50,000	395	8,857 16,658	8,343 15,899	7,124 10,141	716 909	-1,74 -4,74
0,000 under \$100,000	1,278	99,864	97,310	66,498	4,688	-2,35
00,000 under \$200,000	1,345 2,403	197,534 801,136	192,771 791,750	136,680 557,797	6,4 <b>8</b> 3 30,158	-4,78 10,39
00,000 under \$1,000,000	1,744	1,222,652	1,208,676	911,741	32,410	28,43
	1,979	4,094,367	4,011,208	3,084,424	97,727	219,32
\$1,000,000 under \$5,000,000 \$5,000,000 or more.		4,094,367 13,338,174				

# **Business Returns/1972** • All Corporations

Table 5.3—RECEIFTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIFTS—Continued

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

	Number of	Recei	ipts	Cost of sales		Net income
Industry, size of business receipts	returns	Total	Business	and operations	Depreciation	(less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued						
Furniture and Fixtures						
		0 (51 400			144 000	
Total	6,585	9,651,827	9,509,631	6,833,440	144,029	464,3
Inder \$10,000	433 212	3,113 3,184	579 3,054	1,341 1,901	547 154	-2,89 -1,7
25,000 under \$50,000	406	13,832	13,625	8,663	270	
50,000 under \$100,000	470 861	35,469 121,413	35,134 120,439	23,614 83,586	960 1,999	-4,2l -2,3
200,000 under \$500,000	1,831	594,890	586,274	418,984	8,256	-2
500,000 under \$1,000,000	873 1,097	629,827 2,419,342	623,441 2,394,918	461,782 1,770,362	7,406 27,982	17,4 77,1
1,000,000 under \$5,000,000	395	5,830,757	5,732,167	4,063,207	96,455	381,1
Paper and Allied Products						
Total	3,437	27,327,429	26,436,850	18,435,404	1,084,217	1,454,2
mder \$10,000	276	3,831	496	905	220	-6,9
10,000 under \$25,000	, -	-	-	-	-	
50,000 under \$100,000	379	46,390	44,777	32,583	1,242	2
100,000 under \$200,000	<b>)</b> .	·		!		
500,000 under \$1,000,000	716 640	237,646 439,053	236,018 433,309	154,075 308,367	8,869 10,940	-1,9 15,1
1,000,000 under \$5,000,000	1,037	2,196,069	2,170,181	1,582,128	49,836	77,
5,000,000 or more	387	24,404,440	23,552,069	16,357,346	1,013,110	1,370,2
Printing and Publishing					•	
Total	26,757	30,072,710	29,053,773	18,333,566	802,951	2,101,3
nder \$10,000	3,084	23,877	7,730	7,384	1,240	1,4
25,000 under \$50,000.	1,447 2,531	31,605 103,772	25,481 97,779	16,056 60,978	1,926 3,041	_4,2 _2,2
25,000 under \$50,000 50,000 under \$100,000	4,340	328,619	322,208	195,053	9,833	-9,6
100,000 under \$200,000	5,033 4,749	722,407 1,563,911	707,109 1,532,446	421,924 981,519	23,717 40,829	5,.
00,000 under \$1,000,000	2,569	1,837,395	1,802,079	1,165,602	52,164	33, 78,
1,000,000 under \$5,000,000	2,370	4,962,584	4,874,493	3,283,913	126,681	227,
	051	20,498,540	19,684,448	12,201,137	543,520	1,770,8
Chemicals and Allied rroducts  Total	0.500	go 580 200	44 103 400	48.040.000		
<del>-</del>	9,729	70,573,108	68,191,899	42,063,373	3,027,748	6,033,2
nder \$10,000	1,188	6,015 8,259	4,607 7,795	2,815 6,021	451 1,222	-6,6 -5,4
25,000 under \$50,000	797	30,338	28,112	16,385	1,952	4,6
50,000 under \$100,000	1,098	80,767 158,303	79,405 154,361	50,899 99,200	2,454 4,518	-4,; -1,8
200,000 under \$500,000	1,745	570,844	563,830	383,897	14,165	5,3
500,000 under \$1,000,000	1,008	747,434 3,505,986	736,524 3,463,324	489,137 2,426,967	15,971 82,380	37,0 150,0
5,000,000 or more	664	65,465,162	63,153,941	38,588,052	2,904,635	5,863,6
Petroleum Refining and Related Industries						
Total	1,004	102,187,161	95,090,213	67,545,555	3,325,769	5,923,0
nder \$10,000	130	974	751	527	126	-5,1
5,000 under \$50,000	128	5,747	5,597	3,009	95	-1,0
0,000 under \$100,000	-	-	· -	-	-	
00,000 under \$500,000	173	45,355	44,746	33,193	1,804	-1,1
00,000 under \$1,000,000	259	189,239	188,358	139,007	4,394	9,3
,000,000 or more	200	368,607 101,577,239	361,025 94,489,736	274,094 67,095,725	9,849 3,309,501	12,8 5,908,2
Rubber and Miscellaneous Plastics Products			•			
Total	7,074	18,327,655	17,994,457	11,949,032	638,227	980,
der \$10,000	555	3,018	2,263	1,230	771	-3,:
0,000 under \$25,000	279	5,602	5,449	3,957	99	-1,4
5,000 under \$50,000	394 816	14,860 57,805	13,379 57,300	8,424 33,250	573 2,595	-3, -2,
00,000 under \$200,000	1,044	154,899	153,168	89,804	6,304	7,
00,000 under \$500,000 00,000 under \$1,000,000	1,699	551,351 564,122	545,190 557,773	369,354 385,547	18,757 18,629	4, 7,
.000,000 under \$5,000,000	1,260	2,657,286	2,629,145	1,833,153	79,261	121,
•	215	14,318,712	14,030,790	9,224,313	511,238	850,
Leather and Leather Products	2.00			<u>.</u>		
Total	2,081	7,169,712	7,002,854	5,269,848	86,707	210,
der \$10,000	-	-	-	- j	-	
5,000 under \$50.000	316	15,640	15,496	10,410	226	-3,6
0,000 under \$100,000	424	61,001	60,397	42,453	1,467	-5,
00,000 under \$200,000	342	111,156	110,226	82,453	1,467	-5,1 -4,1
500,000 under \$1,000,000	274 3520	211,924 1,133,372	210,401	154,394	4,027	5,
			1,127,188	879,852	12,931	20,

# Business Returns/1972 • All Corporations

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

Industry sign of business	Number of			Cost of sales	Depreciation	Net income
Industry, size of business receipts	returns	Total	Business	and operations	Depreciation	(less deficit)
MANUFACTURINGContinued	(1)	(2)	(3)	(4)	(5)	(6)
Stone, Clay, and Glass Products						
Total	8,506	21,059,384	20,578,411	13,702,561	941,005	1,287,34
er \$10,000	465	2,015	713	458	143	-1,28
000 under \$25 000	(*)	(*)	(*)	(*)	(*)	(*)
,000 under \$50,000	289	9,356 76,061	9,252 73,709	5,790 46,084	662 3,617	-1,1/ -10,0
0.000 under \$200.000	1,112	165,189.	164,132	102,199	8,270	-7,0
0,000 under \$500,000	1,721	593,902 1,243,184	581,535 1,219,388	387,940 839,032	23,557 48,450	11,8 45,4
000,000 under \$5,000,000	1,719	3,561,743	3,488,157	2,442,114	146,944	168,9
000,000 or more	278	15,405,393	15,039,086	9,877,980	709,311	1,080,3
Primary Metal Industries		1				
Total	4,734	51,872,511	50,345,915	37,096,434	2,213,847	1,756,3
er \$10,000	182	7,850	538	297 1,000	32 101	7 -8
,000 under \$25,000	(*)	1,721 (*)	1,671 (*)	(*)	(*)	(*)
000 under \$100 000	420	32,812	32,629	22,295	1,055	-2,2
0,000 under \$200,000.	605 985	93,808 327,526	92,844 324,648	58,483 236,664	2,356 9,421	2,0
0,000 under \$1,000,000	670	458,505	451,577	319,511	12,528	10,4
000,000 under \$5,000,000.	1,112	2,640,493 48,305,729	2,608,681 46,829,977	1,984,831 34,471,939	66,056 2,122,247	88,9 1,652,3
Fabricated Metal Products, Except Machinery	323	,202,123	,,	, , , ,	.,,	
and Transportation Equipment			40 010 010	23, 240, 203	1 102 000	2 126 1
Total	24,244	44,512,138	43,710,010	31,340,201	1,103,798	2,125,3
ler \$10,000	1,431 548	9,200 10,898	2,267 10,079	3,424 5,224	712 501	-8,7 -3
0.000 under \$50.000	1,168	42,473	41,937	24,263	2,318	-3,1
0,000 under \$100,000	2,861 3,463	220,966 501,187	212,645 493,204	120,283 309,209	7,302 14,827	3,0
00,000 under \$500,000	5,389	1,769,707	1,740,750	1,180,280	45,926	30,3
00,000 under \$1,000,000	3,517	2,483,973	2,457,019	1,688,549 7,239,125	59,877	95,0
000,000 under \$5,000,000.	4,768 1,097	9,987,547 29,486,187	9,872,194 28,879,915	20,769,844	199,383 772,952	420,0 1,588,8
Machinery, Except Electrical						
Total	24,520	69,448,663	65,555,781	41,706,961	2,809,467	5,441,0
der \$10,000	1,279	7,982	3,345 23,230	2,453 13,768	671 1,774	-7,1 -6,4
5,000 under \$50,000	1,307 2,226	25,602 94,175	85,857	50,396	4,447	-8,2
0,000 under \$100,000.	2,797	217,146	211,636	121,252 338,614	10,554 24,004	-2,8 11,0
00,000 under \$500,000	3,930 5,370	. 582,795 1,764,526	569,941 1,737,055	1,115,684	57,049	40,
00.000 under \$1.000.000	3,249	2,302,326	2,264,737	1,562,330	73,098	51, 296,
,000,000 under \$5,000,000.	3,509 848	7,450,379 57,003,732	7,327,396 53,332,584	5,142,578 33,359,886	164,026 2,473,844	5,065,
Electrical Equipment and Supplies						
Total	11,649	67,739,383	65,528,011	44,405,227	2,019,385	3,463,
der \$10,000	1,372 506	7,681 9,932	5,207 8,998	5,325	416 602	-13,9 -6,1
000 under \$50,000	816	31,410	30,592	22,732	1,385	-11,
0,000 under \$100,000	1,306	94,880 258,307	94,302 246,887	58,643 157,480	2,608 7,461	-9, -17,
00,000 under \$500,000	1,733 1,930	619,280	607,793	405,086	14,864	-9,
00,000 under \$1,000,000	1,371	993,012	968,596	682,799	22,365	-32, 124,
000,000 under \$5,000,000.	1,892 715	4,155,280 61,569,601	4,084,512 59,481,124	2,753,146 40,313,047	82,387 1,887,297	3,438,
Motor Vehicles and Equipment		, , -				
Total	2,793	87,801,549	85,880,450	66,572,515	2,034,881	6,373,
der \$10,000	168	710	591	1,047	119	-2,
0,000 under \$25,000	177	7,084	6,373	5,385	- 355	_
0,000 under \$100,000	166	13,542	13,159	9,507	329	-1,
0,000 under \$200,000	350 652	51,285 211,438	49,850 208,002	35,639 153,276	1,122 5,433	-5,
00,000 under \$1,000,000	493	353,923	351,323	259,955	5,299	1,
000,000 under \$5,000,000	516 266	1,101,014 86,062,553	1,083,333 84,167,819	815,816 65,291,890	14,177 2,008,047	57, 6,324,
Transportation Equipment, Except Motor Vehicles						
Total	3,583	37,070,619	35,271,308	27,038,179	1,147,783	1,025,
ler \$10,000	226	766	713	509	176	,-
0,000 under \$25,000	133 278	2,378 10,434	2,212 10,403	918 8,939	210 1,395	-1, -5,
0,000 under \$100,000	437	32,050	30,564	24,279	734	-3,
	528	81,922	79,352	57,700	2,672	-6,
00,000 under \$200,000		01,722		75/ 707	E 1710	1 2
00,000 under \$200,000. 00,000 under \$1,000,000. 00,000 under \$1,000,000. 000,000 under \$5,000,000.	655 423	232,033	229,097 284,666	154,191 225,502	5,742 7,030	-3, -6, 37,

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on camples--money amounts are in thousands of dollars]

	Number of	Recei	pts	Cost of sales		Not de
Industry, size of business receipts	returns	Total	Business	and operations	Depreciation	Net income (less deficit
	(1)	(2)	(3)	(4)	(5)	(6)
MANUFACTURING—Continued					<u> </u>	
Scientific Instruments, Photographic Equipment, Watches and Clocks						
Total	5,308	14,684,838	14,165,959	8,282,726	539,146	1,557,
der \$10,000	751	2,069	1,621	448	507	-7,
0,000 under \$25,000	511 545	8,320	8,298	5,386	563	-2,
0.000 under \$100.000	566	18,203 40,475	17,480 39,724	12,703 23,052	1,098 1,254	-9, -11,
00,000 under \$200,000. 00,000 under \$500,000.	811	115,668	113,361	70,014	2,971	-3,
00,000 under \$1,000,000	980 421	318,026 291,880	315,366 288,689	195,740 172,739	7,660 5,435	-17
000,000 under \$5,000,000	542	1,198,114	1,174,442	736,543	24,376	12, 58
000,000 or more	175	12,692,083	12,206,978	7,066,101	495,282	1,537
Miscellaneous Manufactured Products, and Manufacturing not Allocable						
Total	11,168	13,640,642	13,292,733	8,861,555	293,367	640
er \$10,000	1,397	3,814	3,161	2,079	340	-14
,000 under \$50,000.	1,170 976	19,674 43,597	18,490 38,408	11,698 25,923	1,493 1,798	-4 -6
,000 under \$50,000	1,427	106,753	103,984	64,600	2,621	-7
0,000 under \$200,000	1,481 2,008	224,265 658,460	218,611 646,445	127,337 426,839	5,528 13,601	1
0,000 under \$1,000,000	1,025	739,883	729,226	494,721	12,807	8 23
000,000 under \$5,000,000.	1,376	2,861,703	2,828,577	1,984,949	45,712	105
	304	8,982,493	8,705,831	5,723,409	209,467	534
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						
Totaler \$10,000.	72,550	167,212,641	162,061,039	95,329,334	17,172,708	8,617
.000 under \$25.000	11,173 8,299	140,179 150,193	31,920 139,517	18,190 57,698	22,770 22,500	-22 -14
000 under \$50,000. 000 under \$100,000.	6,592	257,041	234,518	115,134	26,980	-8
0,000 under \$100,000	9,500 12,678	699,080 1,856,487	680,369 1,803,920	322,386 933,562	62,951 130,440	1 57
0,000 under \$500,000	12,481	4,088,982	3,960,888	2,305,192	265,910	146
0,000 under \$1,000,000	5,535	3,861,077	3,783,860	2,305,031	242,780	169
000,000 under \$5,000,000.	4,863 1,424	9,801,580 146,358,022	9,604,128 141,821,919	6,368,149 82,903,992	495,969 15,902,408	357 7,932
<u>Transportation</u>						
Total	55,364	74,497,065	71,273,908	47,360,573	4,953,667	1,594
.000 under \$25.000.	7,465 6,470	124,257 116,773	24,958 108,196	13,844 42,709	18,999 17,583	-15 -10
,000 under \$25,000	5,154	198,854	181,579	90,825	19,527	-3
,000 under \$100,000	6,837 9,662	502,185 1,413,964	489,149 1,378,217	231,281 723,332	40,170 93,419	6 42
0.000 under \$500 000	10,005	3,330,055	. 3,227,310	1,967,732	191,761	103
0,000 under \$1,000,000	4,613	3,204,621	3,145,698	1,990,752	172,841	104
0,000 under \$1,000,000. 000,000 under \$5,000,000.	4,144 1,010	8,391,217 57,215,139	8,241,519 54,477,282	5,685,679 36,614,419	353,198 4,046,169	240 1,128
Communication				ļ		
Totaler \$10,000	7,751	41,595,637	40,731,500	20,638,392	5,930,280	3,429
.000 under \$25,000	1,337	7,564 10,647	1,303 9,829	873 4,777	. 331   1,408	-3 -2
000 under \$50,000	609	25,603	24,805	11,608	4,481	-6
,000 under \$100,000	1,262 1,608	94,716 236,885	92,654 229,645	45,865 105,500	11,497   17,623	-7 4
000 under \$25,000. 000 under \$50,000. 000 under \$100,000. 000 under \$200,000. 0,000 under \$500,000. 0,000 under \$500,000.	1,390	428,235	411,226	169,405	43,651	20
0,000 under \$1,000,000	469	336,079	326,058	136,145	40,573	35
00,000 or more	428 133	840,454 39,615,454	820,695 38,815,285	360,445 19,803,774	89,161 5,721,555	75 3,312
Electric, Gas, and Sanitary Services				ļ		
Total	9,435	51,119,939	50,055,631	27,330,369	6,288,761	3,593
000 under \$25,000	2,370 1,316	8,358 22,773	5,659 21,492	3,473 10,212	3,440 3,509	-3 -1
000 under \$50,000	· 829	32,584	28,134	12,701	2,972	1
000 under \$100,000	1,401	102,179 205,638	98,566 196,058	45,240 104,730	11,284 19,398	2 10
0.000 under \$500.000	1,085	330,692	322,352	168,055	30,498	22
,000 under \$1,000,000	453	320,377	312,104	178,134	29,366	29
00,000 or more	289 280	569,909 49,527,429	541,914 48,529,352	322,025 26,485,799	53,610 6,134,684	40 3,491
WHOLESALE AND RETAIL TRADE						
Total	568,228	674,507,820	660,666,978	509,397,534	6,319,521	14,367
000 under \$25,000	31,334 23,276	300,126 461,864	83,031 395,344	125,001 215,421	13,285 17,029	-68 -43
000 under \$50,000	38,454	1,543,351	1,422,060	756,420	45,524	<b>-</b> 58
000 under \$100,000	72,075	5,481,166	5,304,754	2,919,481	120,569	-57
0,000 under \$500,000	98,296 133,345	14,572,471 43,651.926	14,268,392 42,930,361	8,464,375 27,815,081	249,977 601,591	181 915
),000 under \$1,000,000. 000,000 under \$5,000,000. 00,000 or more.	74,441	53,267,172	52,379,669	36,891,498	590,377	1,320
	80,833 (	168,962,049	166,519,674	130,286,503	1,386,697	3,703

Business Returns/1972 • All Corporations

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued

	s based on samples-			<del>,</del>	<del></del>	
Industry sign of husiness wassints	Number of	Recei	pts	Cost of sales	Depreciation	Net income
Industry, size of business receipts	returns	Total	Business	and operations	Deprecia tion	(less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
	<del></del>					
WHOLESALE AND RETAIL TRADEContinued				[		
Wholesale Trade				252 252 252	0.003.000	7 100 00
Total	180,428	310,201,985	305,391,027	253,069,279	2,091,360	7,436,00
Inder \$10,000	13,651	181,471 179,545	34,638 132,647	91,255 63,448	5,510 6,596	-34,97 -2,55
25,000 under \$50,000	10,150	452,595	378,620	183,262	12,136	3,40
\$50 000 under \$100 000	18,441	1,411,680	1,329,720 2,981,550	659,240	28,423 48,462	17,10 74,41
1100,000 under \$200,000.	20,684 35,881	3,088,830 12,211,422	11,951,630	1,696,263 8,092,653	139,718	289,20
500 000 under \$1 000 000	26,489	19,235,337	18,879,521	13,862,594	199,137	493,0
11,000,000 under \$5,000,000.	38,301 8,741	81,837,702 191,603,403	80,803,345 188,899,356	64,560,122 163,860,442	623,822 1,027,556	2,038,46 4,357,85
Groceries and related products						
Total	21,875	64,708,544	64,022,882	56,127,637	359,017	723,72
nder \$10,000	1,527	28,628	4,387	2,652	802	-1,02
\$10.000 under \$25.000	509	10,141	8,436	2,142	605 2,401	1,78 -2,66
25,000 under \$50,000	1,291 1,553	57,358 115,957	50,282 108,412	23,040 57,100	1,904	2,60
300.000 under \$200.000	2,171	308,644	305,774	165,952	6,111	3,66
200,000 under \$500,000	3,756 2,951	1,282,753 2,187,990	1,261,089 2,174,802	852,547 1,656,580	18,532 27,040	15,6° 23,1
1,000,000 under \$1,000,000	6,125	13,062,018	12,990,168	11,030,846	79,918	139,0
5,000,000 or more	1,988	47,655,055	47,119,532	42,336,778	221,704	541,5
Machinery, equipment, and supplies				}		
Total	29,582	30,851,583	30,155,175	22,596,198	332,409	1,354,5
nder \$10,000	2,241	11,049	6,211	4,879	1,158	-5,9
10,000 under \$25,000	1,483 1,838	36,492 70,513	23,071 65,903	12,503 36,141	1,450 1,492	-2 -4,2
50,000 under \$100,000	3,520	270,875	258,692	138,028	7,063	5,5
.00,000 under \$200,000	3,320	508,206	483,402	274,160 1,432,163	10,533 24,325	17,6 52,6
200,000 under \$500,000	6,423 4,747	2,201,477 3,496,363	2,152,340 3,415,447	2,395,944	41,400	112,1
1 000 000 under \$5 000 000	5,159	10,538,865	10,317,864	7,800,222	109,809	382,9 793,8
5,000,000 or more	847	13,717,743	13,432,245	10,502,158	135,179	795,00
Miscellaneous wholesale trade		. ]		]		× 0.50 55
Total	128,971	214,641,858	211,212,970	174,345,444	1,399,934	5,357,77
nder \$10,000	9,882	141,794	24,040	83,724	3,550 4,541	-28,00 -4,00
10,000 under \$25,000	6,093 7,020	132,912 324,724	101,140 262,435	48,803 124,081	8,243	10,2
50,000 under \$100,000	13,367	1,024,848	962,616	464,112	19,456	8,9
100,000 under \$200,000. 200,000 under \$500,000.	15,193 25,701	2,271,980   8,727,192	2,192,374 8,538,201	1,256,151 5,807,943	31,818 96,861	53,0 220,8
500,000 under \$1,000,000.	18,791	13,550,984	13,289,272	9,810,070	130,697	357,8
1,000,000 under \$5,000,000	27,016 5,905	58,236,819 130,230,605	57,495,313 128,347,579	45,729,054 111,021,506	434,095 670,673	1,516,4 3,222,4
	, ,	, ,	, ,			
<u>Retail Trade</u> Total	386,649	362,850,755	353,886,969	255,403,548	4,200,744	6,889,8
nder \$10,000	17,630	118,645	48,383	33,746	7,774	-33,69
10.000 under \$25.000	15,139	281,108	261,487	151,514	10,433	-40,6
25,000 under \$50,000	28,277	1,089,370	1,042,205	572,393	33,338 92,037	-61,9 -74,8
50,000 under \$100,000	53,480 77,535	4,059,944 11,473,086	3,965,750 11,276,31 <b>3</b>	2,253,973 6,760,804	201,388	106,6
200,000 under \$500,000	97,220	31,367,342	30,906,119	19,672,842	460,910	624,0
500,000 under \$1,000,000. 1,000,000 under \$5,000,000.	47,543 42,395	33,771,081   86,879,200	33,241,900 85,473,169	22,844,264 65,542,496	388,150 760,260	819,3 1,658,9
,000,000 under \$5,000,000,000,000 or more	7,421	193,810,979	187,671,643	137,571,516	2,246,454	3,891,8
Building materials, hardware, and farm equipment				[		-
Total	29,953	21,869,818	21,466,915	16,366,483	226,756	597,0
nder \$10,000.	1,340	7,525	4,491	3,905	392	-1,1
.0,000 under \$25,000	837	17,042	12,865	9,171	413	4
95,000 under \$50,000	1,127	42,819 256,880	40,691 249,688	25,227 163,737	964 4,370	-2,8 -2,6
00,000 under \$200,000	3,262 4,884	741,139	725,573	478,918	10,168	8,6
00,000 under \$500,000	7,379	2,521,604	2,478,373	1,772,233	29,415 39,797	54,3
00,000 under \$1,000,000	6,003 4,756	4,407,736 8,798,633	4,333,962 8,656,221	3,285,066 6,751,114	85,921	243,0
,000,000 or more	361	5,076,440	4,965,051	3,877,112	55,316	189,6
General merchandise stores		Ì				
Total	22,483	73,427,734	69,471,543	43,531,718	1,086,845	2,327,3
der \$10,000	1,632	6,233	3,558	2,515	359	-3,3
0,000 under \$25,000	1,414	22,851	22,162 58,805	14,117 32,259	480 2,785	-4,3 -4,9
5,000 under \$50,000	1,549 2,778	61,849 211,715	208,612	127,890	5,717	-8,0
.00,000 under \$200,000	3,545	529,349	521,978	339,352	11,443	4,1
200,000 under \$500,000	5,437 2,767	1,769,791 1,996,638	1,739,994 1,965,861	1,083,709 1,310,204	36,091 30,355	46,6 59,7
L,000,000 under \$5,000,000	2,758	5,700,503 63,128,805	5,574,120	3,661,134	74, 192 925,423	184,7 2,052,8
5,000,000 or more	599		59,376,453	36,960,538		

# Business Returns/1972 • All Corporations

Table 5.3—RECEIFTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIFTS—Continued [All figures are estimates based on samples—money wasounts are in thousands of dollars]

[All figures are estimate		Recei		<del></del>		
Industry, size of business receipts	Number of returns	Total	Business	Cost of sales and operations	Depreciation	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
WHOLESALE AND RETAIL TRADE—Continued  Retail Trade—Continued					~ <del></del>	
Food stores		-				
Total	27,694	78,778,406	77,941,317	61,561,480	785,159	554,130
Under \$10,000. \$10,000 under \$25,000.	731	9,125	971	117	441	-5,627
\$25,000 under \$50,000	666 1,561	13,250 60,537	12,858 60,132	7,430 37,885	405 1,226	-1,215 -3,539
\$50,000 under \$100,000 \$100,000 under \$200,000	2,923 5,004	218,570 718,025	214,153	139,141 494,504	4,011	-4,636
\$200,000 under \$500,000	6,343	2,098,711	713,512 2,078,658	1,581,729	10,555 23,850	1,306 17,986
\$500,000 under \$1,000,000	4,124 5,139	2,918,179 10,578,268	2,897,629 10,486,346	2,298,122 8,385,615	24,427	13,908 94,797
\$5,000,000 or more,	1,197	62,163,741	61,477,058	48,616,937	83,357 636,887	441,150
Automotive dealers and service stations						
Total	67,140	94,236,381	92,912,588	77,463,023	670,583	1,218,704
Under \$10,000	2,166 1,560	10,691 30,999	4,947 29,106	4,152 18,467	625 645	-5,119 -6,098
\$25,000 under \$50,000	2,723	105,502	98,422	64,996	3,392	-8,035
\$50,000 under \$100,000 \$100,000 under \$200,000	4,428 8,271	349,981 1,234,175	336,831 1,217,780	223,200 874,223	6,707 19,517	-11,437 786
\$200,000 under \$500,000	15,346	5,059,253	4,972,661	3,714,810	58,389	53,362
\$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000.	10,550 17,925	7,730,498 40,014,461	7,620,161 39,513,777	6,080,405 33,080,306	68,839 242,694	101,670 481,494
\$1,000,000 under \$5,000,000 \$5,000,000 or more	4,170	39,700,821	39,118,903	33,402,464	269,775	612,081
Apparel and accessory stores						
Total	39,443	18,920,411	18,432,129	11,387,185	201,293	541,128
\$10,000 under \$25,000.	736 1,181	3,609 21,216	2,218 20,558	1,144	154 387	-651 -5,755
\$25,000 under \$50,000 \$50,000 under \$100,000	3,589	135,465	131,671	75,363	3,064	-7,193
\$100,000 under \$200,000	6,158 9,937	465,080 1,460,781	457,380 1,432,061	291,657 874,649	8,698 19,217	-25,882 28,237
\$200,000 under \$500,000 \$500,000 under \$1,000,000	10,260 4,842	3,235,801 3,351,846	3,191,109	1,921,994	33,390	124,710
\$1,000,000 under \$5,000,000	2,483	4,640,572	3,302,598 4,519,127	1,977,032 2,729,506	29,798 46,225	136,774 195,373
\$5,000,000 or more	248	5,606,041	5,375,407	3,501,650	60,360	95,515
Furniture, home furnishings, and equipment stores						
Total	34,441	15,192,329	14,670,040	9,430,350	137,894	326,850
\$10,000 under \$25,000	1,731 1,132	7,058 21,832	5,269 20,053	3,813 10,766	698 1,068	-4,926 -3,268
\$25 000 under \$50 000	2,211	86,703	81,083	43,872	2,228	-5,314
\$100,000 under \$200,000	4,267 8,320	338,814 1,264,174	323,435 1,234,823	193,984 776,797	4,240 12,996	-5,568 12,468
\$200,000 under \$500,000\$500.000 under \$1,000,000	9,810 4,368	3,247,576 3,116,596	3,184,081 3,024,059	2,024,247 1,939,473	34,404 29,810	82,105 83,885
\$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000.	2,413	4,199,443	4,068,148	2,719,251	29,470	84,797
\$5,000,000 or more	187	2,910,133	2,729,089	1,718,147	22,980	82,671
Eating and drinking places Total	7/ 272	23 779 765	23 1/6 782	0 201 855	625 / 60	/27 810
Under \$10,000	74,272 3,574	21,718,765	21,146,182	9,301,855 5,815	635,467 2,608	427,810 -4,614
\$10,000 under \$25,000	4,629	88,185	80,924	38,542	5,262	-11,927
\$50,000 under \$100,000	8,865 16,858	337,534 1,228,747	327,774 1,205,485	154,456 557,146	13,230 40,073	-19,046 -15,758
\$100,000 under \$200,000 \$200,000 under \$500,000	16,101	2,348,196	2,311,159	992,000	72,729	-9,629
\$500,000 under \$1,000,000	16,560 5,460	5,143,545 3,755,716	5,094,440 3,697,964	2,221,430 1,573,796	135,361 94,488	53,258 120,392
\$10,000 under \$25,000. \$25,000 under \$1,00,000. \$10,000 under \$1,00,000. \$200,000 under \$200,000. \$200,000 under \$500,000. \$500,000 under \$1,000,000. \$500,000 under \$5,000,000.	1,978	3,469,864 5,322,070	3,394,861 5,023,452	1,481,558 2,277,112	96,870 174,846	118,848
Miscellaneous retail stores	242	5,522,010	3,023,432	2,277,112	114,040	196,286
Total	91,223	38,706,911	37,846,255	26,361,454	456,747	896,870
Under \$10,000	5,718	49,496	16,806	12,285	2,497	-8,244
\$10,000 under \$25,000	3,715	65,733	62,961	38,831	1,773	-8,453
\$25,000 under \$50,000 \$50,000 under \$100,000	6,649 12,802	258,961 990,157	243,627 970,166	138,335 557,218	6,449 18,221	_10,970 _788
\$100,000 under \$200,000. \$200,000 under \$500,000.	21,471	3,177,247	3,119,427	1,930,361	44,763	60,710
\$500,000 under \$1,000,000	26,081 9,426	8,291,061 6,493,872	8,166,803 6,399,666	5,352,690 4,380,166	110,010 70,636	191,663 195,375
\$1,000,000 under \$5,000,000 \$5,000,000 or more	4,941 414	9,477,456 9,902,928	9,260,569 9,606,230	6,734,012 7,217,556	101,531 100,867	255,826 221,751
Wholesale and Retail Trade not Allocable	7.7	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,000,20	1,627,123,1	100,007	221,771
Total	1,151	1,455,080	1,388,982	924,707	27,417	42,055
Under \$10,000\$10,000 under \$25,000	)				•	
\$25,000 under \$50,000	359	22,704	22,268	14,800	287	419
\$50,000 under \$100,000. \$100,000 under \$200,000.	1	,	,	<i>'</i>		
\$200,000 under \$500,000	244	73,162	72,612	49,586	963	1,994
\$500,000 under \$1,000,000. \$1,000,000 under \$5,000,000.	407 136	260,754 245,147	258,248 243,160	184,640 183,885	3,090 2,615	8,028 6,395
\$5,000,000 or more	5	853,313	792,694	491,796	20,462	25,219

# **Business Returns/1972** • All Corporations

Table 5.3 -- RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples---money amounts are in thousands of dollars]

[All figures are estimate	es based on samples-	-money amounts ar	e in thousands of	dollars]		
Industry, size of business receipts	Number of	Recei	pts	Cost of sales	Depreciation	Net income
	returns	Total	Business	and operations		(less deficit)
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)
Total	425,088	225,581,228	118,529,783	57,970,771	5,211,840	17,654,882
Inder \$10,000	145,245	461,703	68,895	10,198	74,437	-396,407
10,000 under \$25,000	79,470	1,281,293	285,116	46,417	163,077	104,174
25,000 under \$50,000	63,738 49,973	2,252,033 3,520,034	771,787 1,511,519	115,971 210,080	252,920 330,795	283,078 447,256
100,000 under \$200,000	35,546	4,943,084	2,545,341	413,713	384,954	480,933
200,000 under \$500,000	25,913	8,021,522	3,859,193	871,411	475,947	720,801
500,000 under \$1,000,000	10,922 10,708	7,687,604	2,659,304	726,096 2,157,517	351,272 653,483	616,772 1,932,938
5,000,000 or more	3,561	175,211,838	6,455,241 100,373,387	53,419,368	2,524,955	13,465,337
Banking		Į				
Total	14,458	52,230,807	8,105,131	2,435,997	1,373,683	2,870,928
wder \$10,000	248	3,012	249	_	62	<b>-</b> 413
5,000 under \$50,000	488	16,143	12,769	_	732	-1,428
0,000 under \$100,000	537	39,740	19,167	_	839	1,883
.00,000 under \$200,000	1,530 3,672	229,660	28,206 92,438	205	5,438 28,376	21,156 126,951
00,000 under \$1,000,000	3,260	1,250,897 2,349,470	165,561	617	50,927	208,264
,000,000 under \$5,000,000	3,677	7,487,704	646,005	5,152	160,434	515,441
,000,000 or more	1,041	40,854,181	7,140,736	2,430,023	1,126,875	1,999,074
Credit Agencies Other Than Banks						
Total der \$10,000.	29,836	25,096,886	5,650,246	1,508,060	407,471	1,668,824
0,000 under \$25,000	12,833 2,489	26,886 38,414	4,114 10,582	689 51	1,696 553	-41,462 2,678
5,000 under \$50,000	2,353	84,706	32,706	343	1,540	7,465
0,000 under \$100,000	2,538	183,823	81,339	3,738	3,565	20,045
00,000 under \$200,000	2,624	366,859	159,036	5,886	5,542	50,734
00,000 under \$500,000 00,000 under \$1,000,000	2,177 1,534	684,008 1,128,588	208,704 164,318	4,849 3,826	9,669 16,585	71,433 67,213
.000,000 under \$5,000,000	2,527	5,448,328	565,976	41,087	59,430	351,267
,000,000 or more	753	17,135,274	4,423,471	1,447,591	308,891	1,139,451
Security and Commodity Brokers, Dealers, Exchanges, and Services						
Total	5,693	5,560,628	1,695,186	55,594	58,987	405,278
der \$10,000	1,605	3,152	766	_	472	-21,306
0,000 under \$25,000	833	12,859	5,084	-	282	-5,232
5,000 under \$50,000	569 737	19,414	8,573 13,919	-	509 596	-11,475 -1,245
00,000 under \$200,000	688	54,258 93,203	31,008	_	1,515	-1,247 -6,354
00,000 under \$500,000	441	144,081	45,044	1,501	1,715	919
00,000 under \$1,000,000	250	167,453	41,601	2,005	3,556	10,100
.,000,000 under \$5,000,000	408 154	765,613 4,300,595	236,778 . 1,312,413	3,470 48,618	8,112 42,230	60,227 379,644
Holding and Other Investment Companies			, ,	·		
Total	64,470	9,355,404	1,245,372	577,711	178,480	4,737,349
nder \$10,000	41,883	95,569	3,519	375	6,082	-114,674
10,000 under \$25,000	9,600	148,895	6,953	1,048	5,399 8,026	37,235 57,237
0,000 under \$100,000.	4,930 3,290	168,143 231,096	8,567 20,360	1,097 4,173	9,367	54,214 79,829
00,000 under \$200,000	1,699	240,889	24,660	11,235	6,947	38,745
00,000 under \$500,000	1,543	467,534	75,567	8,078	10,632	146,693
00,000 under \$1,000,000, ,000,000 under \$5,000,000	560 650	391,208	32,013 198,452	8,245 76,195	11,411 35,044	142,272 656,755
,000,000 or more	310	1,396,437 6,215,633	875,281	467,265	85,572	3,696,280
Insurance Carriers						
Total	5,221	103,547,011	85,466,502	48,375,477	685,567	6,105,007
ier \$10,000	767	3,437	2,083	502	15	-1,550
0,000 under \$25,000	282	4,208	1,020	627	32	1,28
5,000 under \$50,000	493 322	16,759	9,663	757 2,897	310 503	1,661 1,059
00,000 under \$200,000	497	22,264 72,450	16,584 58,771	19,013	986	-1,525
00,000 under \$500,000	557	170,677	143,932	39,036	1,793	7,360
00,000 under \$1,000,000	417	296,910	252,775	78,206	1,986	10,80
,000,000 under \$5,000,000	932 951	2,131,319 100,828,987	1,815,115 83,166,559	787,440 47,446,999	9,575 670,367	109,501 5,976,413
Insurance Agents, Brokers, and Service	/					
Total	32,228	5,333,450	5,033,309	1,302,804	81,284	414,286
ter \$10,000	5,937	19,162	16,328	662	1,235	-2,36
),000 under \$25,000	3,938	66,774	62,987	3,188	1,651	5,64
000 under \$50,000	4,837	175,014 492,045	169,597 476,955	12,564 26,538	3,790 9,972	13,63 36,42
5,000 under \$50,000	6 701			40,230	7,7/4	20,42
5,000 under \$50,000. ,000 under \$100,000. )0,000 under \$200,000.	6,791 5,372		730.478	69.042		
5,000 under \$50,000. 0,000 under \$100,000 00,000 under \$200,000. 00,000 under \$500,000.	5,372 3,862	752,095 1,153,829	730,478 1,116,730	69,042 278,064	14,341 21,640	69,623 69,419
15,000 under \$50,000. 0,000 under \$100,000. 00,000 under \$200,000. 00,000 under \$500,000. 00,000 under \$5,000,000.	5,372 3,862 1,026	752,095 1,153,829 689,189	730,478 1,116,730 663,379	278,064 275,973	14,341 21,640 7,180	69,623 69,419 38,430
25,000 under \$50,000. 10,000 under \$100,000. 100,000 under \$200,000. 100,000 under \$500,000. 100,000 under \$1,000,000. 1,000,000 under \$5,000,000. 1,000,000 under \$5,000,000.	5,372 3,862	752,095 1,153,829	730,478 1,116,730	278,064	14,341 21,640	69,62 69,41

Table 5.3--RECEIPTS, SELECTED DEPUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

[All figures are estimates							
Industria also of hundred and h	Number of	Receip	ots	Cost of sales	D	Net income	
Industry, size of business receipts	returns	Total	Business	and operations	Depreciation	(less deficit)	
	(1)	(2)	(3)	(4)	(5)	(6)	
FINANCE, INSURANCE, AND REAL ESTATEContinued							
Real Estate							
Total	273,182	24,457,042	11,334,037	3,715.128	2,426,368	1,453,21	
Inder \$10,000	82,088	312,983	41,911	7,970	64,928	-214,57	
310,000 under \$25,000	62,206	1,007,645	198,415	41,503	155,107	62,49	
550,000 under \$100,000.	50,065 35,755	1,771,854	529,912 883,195	101,210 172,734	238,013 305,953	219,01 309,26	
3100,000 under \$200,000.	23,133	3,187,928	1,513,182	308,537	350,185	308,55	
200,000 under \$500,000. 500,000 under \$1,000,000.	13,658	4,150,496	2,176,778	539,678	402,122	298,02	
1,000,000 under \$5,000,000	3,873 2,107	2,664,786 4,190,752	1,339,657 2,243,524	357,224 817,353	259,627 376,066	139,69 192,26	
5,000,000 or more	291	4,673,790	2,407,463	1,368,919	274,367	138,48	
SERVICES		ĺ			İ		
Total	314,795	83,987,745	79,910,175	42,246,883	4,779,869	2,304,49	
nder \$10,000	51,822 32,814	547,299	122,922	51,056	100,434	-110,13	
25,000 under \$50,000	41,034	600,624 1,575,765	548,685 1,481,119	202,953 601,375	55,384   114,428	-36,48 -20,22	
50,000 under \$100,000	55,736	4,293,419	4,127,567	1,630,926	235,282	29,98	
100,000 under \$200,000	59,507 49,442	8,720,166 15,600,999	8,503,509 15,075,274	3,482,046 7,125,420	390,647	192,20	
500,000 under \$1,000,000	14,737	10,369,148	10,076,408	5,301,475	743,836 508,826	397,90 251,97	
1,000,000 under \$5,000,000	8,521	16,229,287	15,546,368	9,168,856	903,723	465,75	
	1,175	26,051,038	24,428,323	14,682,776	1,727,309	1,133,50	
Hotels and Other Lodging Places Total.	19,349	8,107,318	7,508,827	3,738,915	559,171	248,71	
der \$10,000	2,823	34,176	7,261				
10,000 under \$25,000	1,798	36,900	30,093	2,832 11,788	5,878 5,355	-2,08 18	
25,000 under \$50,000	3,113	120,757	113,853	40,459	17,581	-7,76	
0,000 under \$100,000	3,164 3,115	251,499 456,594	232,125 438,427	90,686	31,472	1,81	
200,000 under \$500,000	3,142	1,056,877	984,238	187,193 444,851	45,364 85,706	7,75 20,08	
00,000 under \$1,000,000	1,193 896	861,838	832,421	398,953	66,887	-67	
5,000,000 or more	100	1,647,103 3,641,574	1,538,909 3,331,500	769,867 1,792,286	107,331 193,597	33,52 195,87	
Personal Services	·			, ,	,		
Total	37,746	7,073,962	6,917,279	3,727,398	327,972	226,42	
nder \$10,000	2,553	16,294	10,881	3,908	1,251	-31	
.0,000 under \$25,000	5,324 7,829	99,780	92,666 284,027	35,223	7,011	-4,76	
70,000 under \$100,000	8,988	675,032	667,010	126,567 334,694	17,218 34,159	4 13	
100,000 under \$200,000	6,311	908,954	897,350	448,595	42,405	18,90	
500,000 under \$1,000,000	4,908 1,030	1,510,035 723,831	1,469,992 713,854	753,691 435,503	68,649	62,43	
1,000,000 under \$5,000,000	707	1,335,443	1,307,751	740,581	24,533 58,380	19,14 44,01	
5,000,000 or more	91	1,511,723	1,473,748	848,636	74,366	86,81	
Business Services Total	92 (01	24 404 372	22 265 442	14 115 201			
nder \$10,000	82,401 21,032	24,406,372 269,435	23,265,448	14,117,331	1,301,788	757,50	
.0,000 under \$25,000	10,813	192,406	176,970	15,080   55,798	49,683 16,713	-40,47° -12,48°	
15,000 under \$50,000	11,531	428,333	404,704	153,532	29,817	2,51	
100,000 under \$200,000	10,941	819,166 1,700,817	788,334	311,933	53,424	11,43	
00,000 under \$500,000	10,061	3,240,164	1,635,834	721,056 1,735,838	94,186   164,762	61,29 102,94	
00,000 under \$1,000,000	3,548	2,544,872	2,463,271	1,439,735	120,241	70,90	
,000,000 or more	2,729 401	5,360,357 9,850,822	5,136,500 9,472,348	3,401,344 6,283,015	264,271 508,691	155,324 406,05	
Automobile Services, and Miscellaneous Repair Services				, ,		,	
Total	40,503	8,958,825	8,514,887	4,500,634	1,327,056	219,961	
der \$10,000	4,078	69,192	12,178	4,595	22,770	-74	
0,000 under \$25,000	4,053	74,249	70,142	21,275	12,261	-1,828	
0.000 under \$100.000	6,287 8,116	236,486 610,859	224,712 595,090	99,808 301,014	24,442 52,489	1,702 12,434	
00,000 under \$200,000. 00,000 under \$500,000.	8,642	1,298,691	1,275,399	708,531	93,858	33,142	
00,000 under \$1,000,000.	6,702 1,658	2,107,407 1,160,703	2,037,073 1,133,806	1,167,958	215,790	60,219	
000,000 under \$5,000,000	903	1,545,599	1,492,612	642,445 768,384	166,840 277,743	41,640 49,763	
Amusement and Recreation Services	00	1,00,000	1,673,875	786,624	460,863	22,963	
Total	34,974	10,241,149	9,214,930	4,773,927	748,949	275,402	
der \$10,000	9,039	89,572	19,348	13,777	13,943	-31,174	
0,000 under \$25,000	3,755	66,539	60,476	24,326	9,890	-31,172	
5,000 under \$50,000	4,845	199,440	173,693	73,924	16,073	-13,718	
	5,103	415,895	363,353	172,633	29,987	-8,247	
0,000 under \$100,000		700 031		2/0 200			
00,000 under \$200,000	5,176 4,649	799,031 1,615,516	747,937	348,385 699,322	49,722	858	
0,000 under \$100,000. 00,000 under \$200,000. 00,000 under \$500,000. 00,000 under \$1,000,000. 00,000 under \$5,000,000.	5,176	799,031		348,385 699,322 489,817 858,575		858 38,929 19,814 50,824	

# **Business Returns/1972** • All Corporations

Table 5.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY SELECTED INDUSTRIES AND SIZE OF BUSINESS RECEIPTS--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

		Recei	pts	Cost of sales		Net income				
Industry, size of business receipts	Number of returns	Total Business		Total Business				and operations	Depreciation	(less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)				
SERVICESContinued										
Other Services										
Total	99,822	25,200,119	24,488,804	11,388,678	514,933	576,489				
Under \$10,000. \$10,000 under \$25,000. \$25,000 under \$25,000. \$50,000 under \$100,000. \$100,000 under \$200,000. \$200,000 under \$200,000. \$500,000 under \$5,000,000. \$5,000,000 under \$1,000,000. \$1,000,000 under \$5,000,000.	12,294 7,068 7,427 19,422 24,920 19,978 5,914 2,498 297	68,630 130,750 297,879 1,520,968 3,556,079 6,071,000 4,033,498 4,629,603 4,891,712	23,096 118,338 280,130 1,481,655 3,508,562 6,018,168 3,959,805 4,525,846 4,573,204	10,864 54,543 107,085 419,966 1,068,286 2,323,760 1,895,022 2,630,105 2,879,047	6,909 4,154 9,297 33,751 65,112 116,680 72,529 90,437 116,064	-36,007 -8,769 -3,008 12,416 70,259 113,292 101,146 132,301 194,859				
NATURE OF BUSINESS NOT ALLOCABLE	17,258	914,629	827,509	511,297	25,210	-7,090				
Total.  ### \$10,000  ### \$10,000 under \$25,000  ### \$25,000 under \$25,000.  ### \$50,000 under \$100,000.  ### \$100,000 under \$200,000.  ### \$200,000 under \$500,000.  ### \$500,000 under \$1,000,000.  #### \$1,000,000 under \$1,000,000.	12,897 872 727 1,275 752 332 309	34,329 39,346 30,273 84,952 104,955 115,981 219,896	7,596 14,900 25,700 82,696 100,423 115,856 213,062	3,326 5,128 11,100 29,713 43,051 51,728 148,288 218,963	3,861 759 1,169 4,582 3,331 1,997 6,497 3,014	-24,509 614 -758 1,338 7,868 1,724 1,523 5,110				

^(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

For "Finance, insurance, and real estate," data are distributed by size of "Total receipts" rather than "Business receipts."

# Law and Terminology

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# Changes in Law

The following is a law change affecting the statistics in this report.

# Work Incentive (WIN) Credit

The Revenue Act of 1971 provided a job development tax credit, known as the Work Incentive Credit or WIN Credit for taxable years beginning on or after January 1, 1972. This new credit was designed to expand job opportunities for persons participating in the Federal Work Incentive Program. The Act provided that employers of participants in the WIN program be allowed a credit against their income tax liability of 20 percent of the salaries and wages paid such persons in taxable years beginning after 1971 for services performed during their first 12 months of employment (whether or not they were consecutive).

The WIN credit, limited to \$25,000 plus 50 percent of the employer's income tax liability in excess of \$25,000, was applied against tax liability that first had been reduced by foreign tax and investment credits. Tax did not include additional tax for tax preferences or Personal Holding Company tax. If the participant was involuntarily terminated at any time during the first 12 months or before the close of the 12th calendar month of employment thereafter, the credit was to be recaptured by increasing the tax liability by the amount of the credit previously claimed.

WIN credits not used during a particular tax period could be carried back 3 taxable years (but not to a tax year beginning before January 1, 1972) and then carried forward 7 taxable years. The unused credit carryback and carryover could be used to reduce any income tax liability for years to which it was carried provided it was not larger than the tax for that year.

# **Industrial Classification**

In the tables in this report, businesses have been classified by the industrial activity from which they derived the largest share of their receipts. Every business return or schedule in the samples was assigned to a single industry class, even though receipts may have been from several different types of activities. The industry classes used were based on the Office of Management and Budget's Standard Industrial Classification Manuals, modified where necessary to fit the information available from tax returns for identifying industries.

Returns and schedules in the statistical samples were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer (and, for partnerships or corporations, the taxpayer-assigned code), the sources of the taxpayer's income, the nature of the expenses, and where necessary, information from various reference books were considered.

The fact that a reporting entity was in all cases assigned to a single industry class constitutes a limitation of the data. In the case of proprietorships, a code to identify type of industrial activity was assigned to each business and farm schedule attached to an individual income tax return. Since individual taxpayers normally filed a separate schedule for each separate business activity, and each such schedule was assigned to its own industry class, the limitation is not serious for proprietorships. It was more common, but still relatively rare, for partnerships to be extensively engaged in more than one type of business activity; however, it did occur, especially on the returns of larger partnerships, so there are some data in the partnership industry classes that are not really related to that industrial activity. For corporations, the entity coded may have been a single corporation engaged in only one activity, a single corporation engaged in many different types of business activities, or a group of corporations, each with different business activities, filing together on a consolidated return. Since these corporations having many different activities tended to be very large and therefore to dominate the statistics in the industries in which they were classified, the industry statistics for corporations should be used only with this limitation in mind.

The Standard Industrial Classification (SIC) Manuals, which served as the bases for the industry classification systems in this report, were issued in two versions, the 1972 Establishment SIC Manual which replaced the 1967 Manual and the 1968 Enterprise SIC Manual (which was an "interim" revision of the 1963 Enterprise Manual). For unincorporated businesses, where the single-establishment business was typical, the industry classes in this report were taken from the 1972 Establishment Manual. For corpora-

tions, the Enterprise Manual was the basis. In both systems, the SIC industry classes were sometimes consolidated or modified because the information available from tax returns for determining industrial activity was limited and because not every industry was well represented in the statistical samples. Most industry classes used in this report are equivalent to either the two, three, four-digit industry level in the corresponding SIC system. However, a few classes in the unincorporated area represent a more detailed classification than the four-digit level of the SIC. (For example, the SIC class, "hotels, motels, and tourist courts" is divided into two classes for unincorporated businesses in this report.) A few corporate industries in the finance area (for example, "small business investment companies") were based on special provisions of tax law rather than on the SIC system. In all areas, where data for some SIC industries were of publishable quality and data for others were not, the residual unpublished industries were for most tables aggregated to form groups that are not directly comparable to SIC industries. One can usually determine equivalent SIC industries by comparing the SIC titles with the titles of the industries shown in the tables in this report. For equivalent industry classes, the SIC manuals will give a detailed description of the content of the classes.

In the Establishment and Enterprise SIC systems, the level of detail is not identical for all industries. Generally, the Establishment SIC is the more detailed, and frequently several four-digit Establishment codes are combined into one four-digit Enterprise code. This difference accounts for part of the difference between the corporate and noncorporate industry classes in the tables in sections 2 through 5. In addition, since the forms of organization were not equally represented in the samples for an industry, the classes were frequently consolidated to different levels for the different forms. For example, proprietorships and partnerships, relatively rare in manufacturing industries, were coded for "Manufacturing Food and Kindred Products" (two-digit SIC level), while corporations in this two-digit group were classified into eight more-detailed (generally three or fourdigit level) groups.

# **Explanation of Terms**

This section contains brief descriptions of most of the terms appearing in the tables in this report.

The instructions for the tax forms in section 8 of this report will provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report.

#### Active businesses

An "active" business was defined as one reporting at least one item of income or deductions. The statistics in this report are from the returns and schedules of active businesses only. Partnerships and corporations organized or incorporated in the United States had to file returns even if they had no business activity during the year; however, such returns having no items of income or deductions were excluded from all tables except the sample count tables in section 7. Proprietorships only filed business or farm schedules if they had business activity, so there are no inactive proprietorships in any table.

# Adjusted gross income

This amount was the result of reducing gross income from all sources subject to tax by adjustments such as the following:

- (1) Ordinary and necessary expenses of operating a trade or business,
  - (2) Employee business and moving expenses,
- (3) Expense deductions attributable to rents and royalties,
- (4) Expenses of outside salesmen attributable to earning a salary, commission, or other compensation,
- (5) Depreciation and depletion allowed life tenants and income beneficiaries of property held in trust,
- (6) Exclusion of allowable sick pay if the sick pay was included in gross salary,
- (7) Deductible losses from sales of capital assets and other property,
- (8) Deductible half of the excess of net long-term capital gain over net short-term capital loss,
  - (9) Business net operating loss carryover, and
- (10) Contributions to a retirement fund by the selfemployed.

A deficit adjusted gross income occurred when the allowable deductions or losses exceeded gross income.

#### Advertising

This deduction was separately identified only on the corporation income tax form. Advertising costs for corporations consisted of the reported business deduction and any identifiable amount of advertising reported as a cost of sales or of operations.

# **Amortization**

Amortization was a deduction for deferred expenses written off during the year. The following types of amortization were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)
child care facilities (section 188)
coal mine safety equipment (section 187)
defense emergency facilities (section 168)
leasee's improvements to leased property (section 178)
on-the-job training facilities (section 188)
organization expenditures of corporations (section 248)
pollution control facilities (section 169)
railroad rolling stock (section 184)
railroad tunnel bores and grading (section 185)
research and experimental expenditures (section

research and experimental expenditures (section 174(b))

trademark and trade name expenditures (section 177)

Of these, amortization of leasehold improvements was frequently included in depreciation and amortization of bond premiums was often shown as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation.

#### **Bad debts**

Bad debts occurring during the year or a reasonable addition to a reserve for bad debts was allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in income.

# **Business receipts**

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

For proprietorships, business receipts were all income from the operation of the business, including incidental income from such things as sale of scrap or cash rebates that corporations and partnerships generally included in "other receipts." Dividends, interest, rents, royalties, and other investment-type income were generally not included in proprietorship receipts, though rents or interest that were actually income from business operations were sometimes included, for example, rents received by real estate operators and interest received by small-loan companies.

For partnerships, business receipts were, generally, the income from the company's principal business activities. Rents earned in addition to the company's principal income and interest, royalties, and nonqualifying dividends were generally shown as separate items. Incidental income, such as cash discounts or recoveries of taxes or bad debts previously deducted, was usually shown as "other receipts."

For corporations, business receipts were the income from the company's business operations. Investment income was shown in the separate categories for dividends, interest, rents, royalties, and gains from the sale of property, even if it was the principal source of income. However, when rent was actually operating income, as, for example, for hotels, real estate operators, public utilities, or manufacturers who rented rather than sold their products, the rental income was included in business receipts. In the finance area, where interest was usually the principal income, business receipts included only such operating income as service charges, box rentals, commissions, and fees. For insurance companies, business receipts were insurance premiums earned. (Mutual insurance companies with less than \$500,000 in total receipts were not required to report premiums, so business receipts in the insurance area are slightly understated.)

Returns filed by corporate and partnership security dealers and corporate real estate developers were given special treatment in statistical processing. Sales of securities or real estate were netted against the cost of these "goods" and only the

net amount was shown in the statistics. For partnerships, the net gain was shown as business receipts; for corporations, it was shown as gain from the sale of noncapital assets. Since it was usually not possible to separate sales of securities or real estate from other sources of receipts, such as commissions or construction activities, an arbitrary rule was used for corporations and partnerships in the specified industries; if cost of goods sold was 50 percent or more of business receipts, costs were subtracted from receipts and the difference was used as business receipts (for partnerships) or gain from the sale of noncapital assets (for corporations). No such adjustments were made for proprietorships in these industries, and receipts and cost of goods sold were shown in the tables as the taxpayers reported them.

Business receipts from farming were understated for all forms of business, because they did not include receipts from the sale of livestock held for draft, breeding, dairy, or sporting purposes. Income from the sale of such cattle and horses held for at least two years and other livestock (except poultry) held for at least one year was reported as gain or loss from the sale or exchange of property rather than as business receipts. See "capital gains," below.

# Capital gains

Gains from sales of capital assets appear in the corporation tables as two income items, "Net long-term capital gain reduced by net short-term capital loss" and "Net short-term capital gain reduced by net long-term capital loss." For noncorporate businesses, these items were not included in business income; partners reported their share of partnership long-term and short-term gains on their own returns, and proprietors reported them on the nonbusiness schedules of their individual returns.

The tax treatment of capital gains and losses depended on whether they were "long-term" or "short-term" and differed somewhat for corporations and individuals. Capital gains and losses were long-term if the capital asset had been held for more than 6 months and short-term if it had been held for 6 months or less.

Short-term gain was includable in the taxable income of either corporations or individuals as ordinary income, but long-term gain received special treatment, in that the maximum tax rate was lower than for ordinary income and, for individuals, in that only one-half of it was included in adjusted gross income. Capital losses were deducted first from capital gains of the same type (e.g., short-term gains and losses were netted); any remaining loss was then deducted from gains of the other type (e.g., the excess of short-term losses over gains was netted against the excess of long-term gains over losses). For corporations, any loss still remaining was carried over to be deducted from capital gains in another year: for individuals, any remaining short-term loss or 50 percent of any remaining long-term loss could be deducted (up to a maximum of \$1,000) in computing taxable income, with any remaining excess carried over to be deducted in another year.

"Capital assets" were defined in Code section 1221 as any property held by the taxpayer except: (1) stock-in-trade, receivables, or depreciable or real property used in or arising from trade or business: (2) copyrights, literary, artistic and musical compositions, and letters or similar property, unless

purchased by the taxpayer; and (3) discounted Government bonds maturing in 1 year or less.

Long-term capital gain could also result from the disposal of certain noncapital assets under the special provisions of Code section 1231. Much of the net gain from the sale of depreciable property and real estate used in trade or business and held for more than 6 months, livestock (except poultry) held for draft, breeding, dairy, or sporting purposes for 12 months or more (24 months or more for cattle and horses), and unharvested crops sold with the land, and gain from the disposal of certain standing timber, coal, and iron ore, were treated as long-term capital gain. (Net losses from the disposal of these types of property were treated as ordinary losses, that is, they were deductible from ordinary income in computing taxable income.) There were limitations on the amount of gain from the sale of depreciable property and farm property that could be treated as capital gains; the purpose of these limitations (which are detailed in Code sections 1245, 1250, 1251, and 1252) was to deny the capital gains treatment to gains resulting from other provisions of the Code, specifically rapid depreciation and amortization, and the offsetting of nonfarm income with farm losses. In addition, under Code section 617, corporations engaged in domestic mining operations that elected to claim unlimited deductions for exploration and development expenses (except for oil and gas) had to "repay" their post-1969 deductions when the mine reached the producing stage or when it was sold. If the mine was sold, the profit was treated as an ordinary net gain from a noncapital asset to the extent that the gain was prior to the sale. Such gains are reflected in the statistics. Any net gain in excess of the deductions was net gain under section 1231, and eligible for capital gains treatment.

#### **Contributions**

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible, with certain legal limitations, in the computation of income of corporations. For proprietorships and partnerships, this was not allowed as a business deduction.

#### Cost of depreciable property

Cost of depreciable property for tax purposes was shown in the statistics only for proprietorships. It was generally the cost at the end of the year. It was taken from the depreciation schedule on schedule C or schedule F of Form 1040. Since the cost was only for property used in the proprietorship businesses, the cost of property held for the production of income reported on schedule E (rents and royalties) was excluded.

The cost of depreciable property for proprietorships was the cost of tangible property (such as buildings and equipment) and cost of the intangible assets (such as patents and copyrights) on which depreciation was allowed. The data included cost of property without regard to salvage value, but they were edited in statistical processing when possible to exclude the cost of fully depreciated property. Cost was excluded when the taxpayer did not show gross depreciable assets before subtracting accumulated depreciation or showed only partial cost of the property.

The cost of depreciable property for proprietorships was similar to, but not identical with, the balance sheet account, "depreciable assets," reported by corporations, and partnerships. Balance sheet accounts reflected the value of depreciable assets reported in the books of account, while cost of depreciable property was the cost of that property on which depreciation was allowable for tax purposes.

#### Cost of labor

The cost of labor, tabulated for proprietorships and partnerships, was a component of cost of sales and operations. For proprietorships in nonfarm industries it represented the amount reported on line 3, page 2 of schedule C-1, Form 1040. For proprietors and partnerships engaged in farming that used schedule F, which did not contain a cost of sales and operations schedule as such, it represented the amount reported on page 1, part II, item 29 "labor hired." For nonfarm partnerships, it was the amount reported in schedule A, line 29 on page 1 of Form 1065. (See "Payroll.")

#### Cost of sales and operations

If the receipts of the business included income from the sale of merchandise, cost of goods sold generally included the direct cost of that merchandise. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods.

If the receipts of the business were from the sale of services rather than goods, the corresponding figure for cost of operations was not always comparable for the three types of businesses. For corporations and partnerships, cost of operations generally included labor costs, supplies, rental of machinery and equipment, and other direct costs of producing the services. As can be seen from the statistics, however, many partnerships and most proprietorships did not report cost of operations as completely as did corporations, allocating the costs to the expense items rather than to cost of operations.

Farm costs for proprietorships and partnerships presented special problems because the schedule used did not provide for a cost of goods sold and/or operations computation. The cost of goods sold and/or operations statistics presented here for unincorporated farms were constructed from the expense schedules during statistical processing. See the discussions in this section under "Merchandise purchased," "Cost of labor," "Material and Supplies," and "Other costs."

For all types of businesses, certain deduction items which might sometimes be considered direct costs were never included in cost of goods sold (or cost of operations) if they could be identified. If taxpayers reported them there, they were removed during statistical processing and transferred to the appropriate deduction line. Transferred were all identifiable amounts of depreciation, depletion, amortization, taxes, and contributions to employee pension and other benefit plans. Advertising and rental of real property were also transferred for corporations.

Statistical adjustments to cost of goods sold made for corporate and partnership security dealers and corporate real estate developers are explained in "Business receipts."

# **Depletion**

Depletion, a deduction allowable for the exhaustion of natural deposits or timber, could be based on cost, or, for natural deposits, on a fixed percentage of gross income, less rents and royalties paid, from the depletable property. For oil and gas wells, gross income was computed on the value of the product at the well-head. For depletable property other than oil and gas wells, "gross income" included not only the value of the mineral extracted from the property but also the value added by some transportation of the mineral and certain "treatment processes considered as mining" (Code section 613(c)).

Percentage depletion, though based on percentages of gross income from the depletable property, was limited. It could not exceed 50 percent of the taxable income from the property, computed without the depletion deduction. The percentage depletion rates for each type of deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The statistics include any identifiable depletion reported as a cost of sales and operations.

# Depreciable property

See "Cost of depreciable property."

# Depreciation

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated useful life of the property exceeded one year. The purpose was to enable businesses to recover the cost or other basis of depreciable property by allocating the cost of the property over its estimated useful life. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments to it.

Several methods of computation could have been used in determining the deduction for the year. The most common method was straight-line, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. These latter methods were specifically authorized by the Internal Revenue Code of 1954 and were generally permissible in the case of assets acquired after December 31, 1953. Standard useful lives, based on grouping assets according to the industrial activities in which they were used, were issued in 1962 as guidelines for establishing the "reasonableness" of the depreciation deduction. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" system. Under this system, assets of the same type acquired in the same year were grouped into one or more closed-end "vintage" accounts and the accounts were assigned useful lives chosen from a range of published useful lives. The range of useful lives was generally from 20 percent longer to 20 percent shorter than the industry-grouped "guideline lives" established under the previous rules; but the Treasury Department could modify the guidelines lives in the future based on studies of actual replacement procedures. The only allowable depreciation methods under the system were the straight line, declining

balance, and sum of the years-digits methods. Salvage value was not to be taken into account in computing depreciation, but no "vintage" account could be depreciated below a reasonable salvage value.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year (section 179) depreciation was included in the statistics for proprietorships and corporations, but for partnerships it was allocated to the partners for reporting on their own returns.

#### Distributions to stockholders

This was the amount paid to the company's stockholders out of earnings and profits, generally in cash but also in stock or, occasionally, in other kinds of property. When the corporation did not identify the type of distribution, it was assumed to have been paid in cash.

These figures include actual distributions made by Small Business Corporations electing to be taxed through their shareholders, but they do not include amounts of net income taxed through the shareholders but not actually distributed. Liquidating payments and other returns of capital were also excluded.

#### **Dividends**

Dividends received from domestic and foreign corporations were components of corporate income, but generally not of partnership or proprietorship income. All dividends received by proprietors and dividends which qualified for the dividend exclusion received by partners were reported on their individual income tax returns, as a part of their nonbusiness income. (See the explanation below for "Nonqualifying dividends.")

In a corporate income statement, dividends received from domestic corporations were distinguished from those received from foreign corporations. While the full amount was reported in arriving at net income, most domestic as well as those foreign dividends deemed earned in the United States (by resident foreign corporations) were recognized in computing the special deduction from net income for intercorporate dividends received. Domestic dividends not qualifying for the deduction were treated as "other receipts."

#### Employee benefit programs

Contributions by employers to employee benefit plans other than deferred compensation plans were deductible under Code Section 162 for all forms of business organizations. These plans included such things as hospitalization, health and accident insurance, group life insurance, and other employee welfare plans.

In previous years, this item was shown separately only on the corporation return form; for unincorporated business, it was included in "Other deductions."

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

# Farm net profit (or loss), partnership returns

Farm net profit is shown in the partnership tables as an item of income, and farm net loss is shown as a deduction, for those partnerships not reporting the detail of income and expenses from farming. If a schedule F, Form 1040, was attached supporting the amount reported as farm net profit or loss, the components were combined during statistical processing with the equivalent income and deduction items shown on Form 1065. For example, "rent of farm or pasture" was combined with the deduction item, "Rents paid." If no supporting schedule was attached, the net amounts were shown as farm net profit or loss. The detail was reported by most farm partnerships, so the amount shown in the tables is a residual representing only a small portion of partnership farming activity.

# Income from sales and operations

See "Business receipts."

# Income (or loss) from other partnerships, etc.

This is the partnership's share of the profits (whether received or not) or losses of another partnership, except the partnership's distributive share of another partnership's capital gains or losses.

#### income tax

The income tax shown in proprietorship table 2.7 was the proprietors' total income tax liability for the year, after being reduced by any credits, including the investment, retirement income, and foreign tax credits. The liability was based on the proprietors' income from all sources and so was not directly related to the profits or losses from the proprietorship business. The income tax figure does not include the Social Security self-employment tax or minimum tax.

The figure shown for corporations is "income tax after investment credit." This was the corporation's total income tax liability, including any tax from recomputing prior-year investment credit and any additional tax for tax preferences (minimum tax), less any investment credit. It does not include Personal Holding Company tax, and it is not reduced by the credit for foreign taxes paid.

The tax from recomputing prior year investment credit resulted when a taxpayer disposed of depreciable property on which he had previously taken an investment credit before its alloted life had passed. A proportionate amount of the credit previously deducted from tax had to be added back to tax in the year of disposition. This tax and the additional tax for tax preferences could occur even on a return showing a net deficit, so not all "income tax" in table 5.2 is associated with returns with net income.

The income tax figures in this report are generally the liability as reported on returns at the time of filing. Any adjustments resulting from audit and other events occurring after filing are not reflected.

#### Income tax after credits

See "Income tax."

# Income tax after investment credit

See "Income tax."

### Interest on Government obligations

Interest received on Government obligations was identified separately only for corporations. Amounts paid by the United States or its instrumentalities on or after March 1, 1941, were wholly taxable.

Interest on obligations of a State, United States possession, or their political subdivisions or of the District of Columbia was wholly tax-exempt.

#### Interest, other

Other interest consisted of amounts received by corporations from all sources except Government obligations.

# Interest paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics was interest paid on deposits and withdrawable shares by banking and savings institutions. Also included were amounts paid by partnerships to a partner, acting in other than a capacity as a partner, for the use of capital.

# Interest received

This item for partnerships included interest received by the business from all sources except interest wholly taxexempt and interest on tax-free covenant bonds.

This item for proprietors was not considered business income and was therefore reported elsewhere on the individual income tax return.

#### **Inventories**

Inventories consisted of goods held for sale or of raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income-producing factor were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at actual cost or at the lower of actual cost or market price.

Farmers were required to use inventories only if they elected to use the accrual method of accounting for their profit or loss from the sale of farm products. Farm inventories consisted of livestock, harvested crops held for sale or for future use, and supplies. Growing crops and livestock on which depreciation was taken were not included in inventories. Farm inventories could be valued by special methods in addition to cost and lower of cost or market. Under the unit-livestock-price method, livestock was grouped

by kind and age and all animals in each group were valued at the estimated cost of raising such animals. Under the farm-price method, each item of inventory was valued at the estimated market price, less cost of disposition. Valuing inventories by the farm-price method could result in an increase in the value of ending inventories over beginning inventories without any corresponding increase in expenses or costs.

Inventories shown as a part of the income statement in proprietorship and partnership tables were those reported by the taxpayers as a part of their computation of cost of goods sold. Those shown in the corporation tables were from the companies' balance sheets. The two figures therefore differ somewhat in concept. The income statement figures represented tax accounting figures, while the balance sheet amounts were usually those shown on the businesses' own books. The items included would not generally have been different, but the methods of valuing them might have been quite different.

# Material and supplies

The amount of material and supplies, a component of the cost of goods sold, was secured for proprietorships from schedules C or F. For nonfarms, it was the amount on line 4 page 2 of schedule C-1. For farms, it was the item "supplies purchased," line 37, part II, page 1 of schedule F (for both cash and accrual methods of accounting). For nonfarm partnerships, it was the amount reported on line 30, schedule A, Form 1065.

#### Merchandise purchased

Merchandise purchased (called "purchases" for partnerships) was a component of the cost of goods sold. For nonfarm businesses, the sources were: (1) line 2, page 2 of schedule C-1, Form 1040, and (2) line 28c, schedule A, of Form 1065. For farmers, the sources were on schedule F, column c, part I, page 1, for farmers using the cash accounting method, and line 71, part V, page 2, for farmers using the accrual accounting method.

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

This income for partnerships and corporations represented gains and losses from the sale or exchange of property not eligible for capital gains tax treatment. For corporations, losses computed under Code section 1231 are included; for partnerships, section 1231 gains and losses are reported by the partners on their own returns. (See "Capital gains," above.) Sales or exchanges of noncapital assets were reported by proprietors as nonbusiness income.

# Net income (or deficit)

This term is used in the corporation tables to mean the difference between gross taxable receipts and the sum of cost of sales and operations and other business deductions allowable for tax purposes. Gross taxable receipts includes business receipts, taxable investment income, and certain foreign income only constructively received; it does not

include tax-exempt interest. It is the inclusion of constructive foreign income and the exclusion of State and local Government interest that causes "Net income" to differ from the item, "Total receipts less total deductions."

As discussed under "Net profit," below, the concept of net income for corporations is not strictly comparable with the concepts of net profit for proprietorships and partnerships.

#### Net profit (or loss)

For proprietorships, net profit (or loss) represented the difference between business receipts and the sum of cost of sales and operations and other business deductions. Unlike corporate net income, defined above, proprietorship net profit did not include investment income; and salaries to owners and business-related contributions or gifts were includable elsewhere on the returns of proprietors and so are not reflected in proprietorship net profit or loss.

For partnerships, net profit (or loss) represented the difference between total receipts and the sum of cost of sales and operations and other business deductions. Total receipts included, in addition to business receipts, investment income attributable to the partnership (except capital gains and losses and gains and losses under Code section 1231 as explained under "Capital gains" and "Net gain (or loss), noncapital assets," above). Unlike corporations, the deductions for partnerships excluded both contributions or gifts and additional first-year depreciation, which were reported on the partners' returns.

In this report, the term "net profit" is used for both proprietorships and partnerships although it is not strictly comparable for the two forms of business organizations. Three differences are: (1) investment income is reflected in the partnership net profit but not in the proprietorship net profit; (2) salaries paid to the owners are a business deduction for partnerships but not for proprietorships; and (3) additional first-year depreciation is a deduction in the computation of proprietorship net profit but not in the determination of partnership net profit.

# Net worth

The net worth of Small Business Corporations electing to be taxed through the shareholders, shown in this report in table 4.4, was the net sum of capital stock, paid-in or capital surplus, retained earnings (appropriated and unappropriated), and shareholders' undistributed taxable income, reduced by the cost of treasury stock. Capital stock and paid-in or capital surplus were the amounts contributed by the shareholders or by dealings in the company's stock, and retained earnings and shareholders' undistributed taxable income were the accumulated profits and losses from the company's business operations. Treasury stock (a rare item for Small Business Corporations) represented the cost of the company's stock which was repurchased and not intended for resale.

#### Nonqualifying dividends received

This investment-type income for partnerships represented certain corporate dividends which were includible in the income of the partnership and for which the individual partners were not entitled to an exclusion on their individual income tax returns.

#### Number of businesses

Number of business organizations in this report represented the number of active businesses operated as proprietorships by individuals, the number of active partnerships, and the number of active Small Business Corporations electing to be taxed through the shareholders. For corporations, the number of businesses represents the number of returns filed for active corporations, including those filed on Form 1120S for Small Business Corporations. This total slightly understates the total number of corporations to the extent that subsidiary corporations were included in a consolidated return filed by a parent corporation.

Number of proprietorships was based on the number of schedules C and F filed with the income tax return, Form 1040, of the proprietor. When proprietors submitted (with their Form 1040) multiple schedules covering the activities of more than one business, each of these schedules was counted separately. (See also "Farm Landlords and Farm Operators" in Section 2 of this report.)

#### Other business deductions

See "Other deductions."

#### Other business income

See "Business receipts."

#### Other costs

Other costs was a component of cost of sales and operations. For nonfarm businesses, these costs were reported on line 31, schedule A, Form 1065, or line 5, page 2, of schedule C-1, Form 1040. For farmers, the amount was computed from schedule F, for both cash and accrual methods of accounting, as follows: farm expenses (total, part II, on page 1) less the sum of the items, labor hired, repairs and maintenance, interest, supplies purchased, taxes, insurance, rent of farm or pasture, retirement plans, amortization, and depletion. If inventories, purchases, and the other components of cost of goods sold were not reported, the entire amount was included in other costs for these statistics.

#### Other deductions

Other deductions comprised business expenses which were not allocable to a specific deduction item on the return form, such as administrative, general, and selling expenses; bonuses; delivery, freight, and shipping expenses. For corporations it also included all salaries and wages not deducted as a part of cost of sales and operations or some other item and certain deductions unique to life and mutual insurance companies. For corporations and partnerships, this item also included commissions, insurance, and legal and professional fees. For proprietorships the last three were shown as specific deductions.

# Other employee benefit plans

See "Employee benefit programs."

#### Other interest

See "Interest, other."

# Other receipts

For corporations and partnerships, this item included amounts not elsewhere reported on the income statements, such as: income from minor operations; cash discounts; income from claims, license rights, and judgments; net amount earned under operating agreements; profit from commissaries; profit on prior years' collections (installment basis); profit on purchase of corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for cancellation of contracts; and income from sales of scrap, salvage, or waste. Dividends from domestic corporations not subject to the special deduction were also included for corporations.

### Payments to partners

Guaranteed payments which were made for services or for the use of capital where such payments were determined without regard to income of the partnership were allowed as a deduction in the computation of the partnership net profit (or loss).

### **Payroll**

Payroll, shown in this report for proprietorships and partnerships, was the sum of cost of labor reported in cost of sales and operations plus salaries and wages reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners or partners were excluded.

Amounts of payroll were frequently included by taxpayers in other deduction items, such as commissions, legal and professional fees, repairs, or other deduction items. Because of the difficulty of identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus the amount shown for payroll is probably understated.

# Pension, profit-sharing, stock bonus, and annuity plans

See "Retirement plans."

# **Purchases**

See "Merchandise purchased."

#### Rent (paid)

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. Excluded were payments in the form of crops by tenant farmers to landlords under crop-sharing agreements.

For corporations, an attempt was made to limit this deduction to only rent paid on real property. Rental of land or

buildings reported in the cost of sales and operations was transferred to this deduction item. Rental of machinery and equipment was, if identifiable, shown as cost of sales and operations or "Other deductions."

#### Rents received

Rents received for the use or occupancy of property consisted of the gross amounts. Depreciation, repairs, interest, taxes, and other expenses, which were deductible from gross rents, were included in their respective deduction items. For those manufacturing, public utility, and service corporations which frequently leased, rather than sold, their products, the rental income so derived was included in business receipts. as was the rental income of partnerships if it constituted the major portion of income.

# Repairs

This deduction included cost of labor and supplies and other costs necessary for incidental repairs to the property. It did not include capital expenditures which added to the property value, improvements which appreciably prolonged its life, or expenditures for restoring or replacing property, which were added to the depreciable basis of the property and recovered through depreciation.

The "class life asset depreciation range system" included a provision for accounting for repairs of property placed in a "vintage" account. Taxpayers could elect to deduct currently expenditures for repairs, maintenance; rehabilitation, or improvement up to a specified amount (repair allowance) for each account, with an excess being capitalized in its own "vintage" account and depreciated.

# Retirement plans

This deduction item was the employers' contributions to pension, profit-sharing, stock bonus, annuity, bond purchase, or other deferred compensation plans for their employees that were deductible under Code section 404. It did not include any payments by self-employed persons to their own retirement plans, which were reported on individual income tax returns as adjustments used in arriving at adjusted gross income.

### **Royalties**

This income item for partnerships and corporations was the gross amount received for the use of property rights, such as patents, copyrights, and mineral rights. Expenses related to this income, such as depletion and taxes, were not deducted directly from the income but were reported among the specific deduction items.

Excluded were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties were included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates. If the overall

result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss.

# Salaries and wages

This item consists of those salaries and wages not included as a deduction for "cost of labor" in the cost of sales and operations schedule. Salaries to partners and proprietors were not included in this amount.

For corporations, salaries and wages paid to employees were included in "Other deductions," unless included in another deduction item.

# **Small Business Corporations**

The term, "small business corporation," is used in different parts of the Code for several different kinds of companies; however, in this report the term refers only to those Small Business Corporations defined in Subchapter S of the Code that elected to be taxed through their shareholders and filed on Form 1120S. This was the type of corporation frequently referred to in tax literature as "Subchapter S corporations," "pseudo-corporations," "hybrid corporations," or "tax-option small business corporations." The characteristics of these corporations are given in section 4 of this report.

# Taxes paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or United States possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income and excess profits taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the excise and related taxes included in the sales price of its products, these taxes also were generally included in the deduction for taxes paid.

# Total assets

Total assets were those reported in the end-of-year balance sheet in the corporations and partnerships' books of account. Total assets were net after reduction by accumulated depreciation, amortization, and depletion, and by the reserve for bad debts. When these reserves were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly.

Estimates of total assets for the few returns of corporations that failed to provide balance sheet information were based on schedules in the tax return other than the balance sheet, for example, the schedules for depreciation, bad debts, and cost of goods sold; information from reference books; and relationships between income statement and balance sheet items on similar returns which had both statements and

which were classified in the same industrial group. Estimates were not made for partnership returns without balance sheets; so many partnerships did not report balance sheet data (about 37 percent in 1972) that an adequate base for making estimates could not be constructed.

#### Total deductions

Total deductions for proprietorships consisted of (1) the deduction for cost of goods sold and (2) the ordinary and necessary business deductions from gross income. In addition, for both partnerships and corporations, total deductions also included expenses connected with investment income, and net loss from sales of noncapital assets. Total deductions for partnerships also included farm net loss and the partnership's share of net loss from other partnerships.

# **Total receipts**

For partnerships, total receipts represented the sum of business receipts, investment income such as interest, rents, royalties, nonqualifying dividends, net gain from sale or exchange of noncapital assets, income from farms and other partnerships, and other income. For purposes of this report, total receipts did not reflect net losses from the foregoing sources.

For corporations, total receipts included the gross taxable receipts before deduction of cost of sales and operations and net losses from sales of noncapital assets. It also included nontaxable interest, but excluded all other nontaxable income recognized by the corporation.

#### Zero assets

This category was used in classifying returns by size of total assets. Included were: (1) final returns of liquidating or dissolving corporations or partnerships which had disposed of all assets and (2) final returns of merging corporations whose assets and liabilities were reported in the returns of the acquiring corporations.

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# **Description of the Samples**

The data in this report are estimates based on probability samples of the following returns: (1) Form 1040, Individual Income Tax Reurns, selected at rates ranging from .05 percent to 100 percent on the basis of size of adjusted gross income, selected large income items, or proprietorship business receipts; (2) Form 1065, Partnership Returns of Income, selected at rates ranging from 1.6 percent to 100 percent on the basis of size of gross receipts, total income, and total assets; and (3) Form 1120, 1120F, 1120L, 1120M, 1120DISC, and 1120S, Corporation Income Tax Returns, selected at rates ranging from 1 percent to 100 percent on the basis of size of assets and net income. The returns were selected before audit. Tentative and amended returns were excluded from the samples, since another return for the same taxpayer was subject to sampling.

### Sample Plan

For each type of return, a sample was selected from the universe of returns. The return characteristics used for strati-

Table 7A. - PROPRIETORSHIPS: NUMBER OF FORM 1040 RETURNS IN THE POPULATION AND IN THE CAMPLE, PRESCRIBED CAMPLING RATES, AND NUMBER OF BUSINESS RETURNS IN THE SAMPLE, 1972

		Number of	returns	Prescribed	Number of business
	Sample stratum	Population	Sample ¹	sampling rate	returns in the sample?
		(1)	(2)	(3)	(4)
Total		77,843,711	270,469	-	129,477
Nonbusiness, total		8,254,728 م	141,814	-	948
Larger of adjusted gross income or largest s	pecific income item—				
\$10,000 under \$15,000. \$15,000 under \$20,000. \$20,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$200,000.		42,700,581 13,512,252 6,889,075 4,743,884 327,510 64,604 16,822	37,303 20,315 18,224 20,036 13,078 16,036 16,822	.0005 .0012 .0024 .0040 .0400 .2500	281 101 65 95 76 113 217
Business, total		9,588,070	128,342	-	128,216
Larger of adjusted gross income or largest specific income item and	Business receipts ,				
Under \$10,000	Under \$20,000	3,860,134	16,504	.0040	16,482
\$10,000 under \$15,000	Under \$50,000. \$20,000 under \$50,000.	2,489,849	15,634	.0060	15,619
\$15,000 under \$20,000 Under \$15,000	Under \$100,000. \$50,000 under \$100,000.	} 1,421,805	<b>a</b> 14,778	.0100	14,762
\$20,000 under \$30,000 Under \$20,000	Under \$250,000. \$100,000 under \$250,000.	1,066,932	15,150	.0140	15,138
\$30,000 under \$50,000	Under \$500,000. \$250,000 under \$500,000.	486,993	16,173	.0320	16,162
\$50,000 under \$100,000 Under \$50,000	Under \$750,000. \$500,000 under \$750,000.	199,682	14,253	. 0700	14,242
\$100,000 under \$200,000 Under \$100,000	Under \$1,000,000. \$750,000 under \$1,000,000.	} 42,382	14,957	.3500	14,940
\$200,000 and over	Any amount. \$1,000,000 and over.	20,893	20,893	1.0000	20,871
Returns with minimum tax \$17,000 and over exclu	usive of returns in the 100 percent stratum	313	313	1.0000	313

¹Included in the sample total is a manual sample taken from 12 small states that were sampled at rates of 1/150 and 1/55.
²Data in this column opposite the nonbusiness stub represent returns reclassified after the sampling stage as business returns.

Table 7B.—PARTNERSHIPS: MUMBER OF FORM 1065 RETURNS IN THE POPULATION AND IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED CAMPLING RATES, 1972

		Number of	returns	Samplin	g rate
Sample s	Sample stratum		Sample	Prescribed	Achieved
		(1)	(2)	(3)	(4)
Total ¹		1,053,532	58,736	-	-
Gross receipts or total income/deficit and	Total assets				
Both under \$200,000	Not reported or under \$250,000	884,452	14,250	-016	.016
Both under \$200,000	\$250,000 under \$500,000	35,147	2,064	.060	.059
Both under \$500,000 and at least one \$200,000 under \$500,000	Not reported or under \$500,000	56,515	4,483	.080	. 079
Both under \$500,000	\$500,000 and over	46,578	8,987	.200	.193
Both under \$5,000,000 and at least one \$500,000 under \$5,000,000	Under \$5,000,000	25 <b>,</b> 796	25,796	1.000	1.000
Both under \$5,000,000 and at least one \$500,000 under \$5,000,000 or at least one	\$5,000,000 and over	} 2,868	2,868	1.000	1.000
\$5,000,000 and over	Any amount	,			

¹Totals also include 288 partnership returns sampled in 1972 under an earlier sampling plan from an estimated population of 2,176 returns.

Table 7C.—CORPORATIONS: NUMBER OF RETURNS IN THE POPULATION AND IN THE SAMPLE, AND PRESCRIBED AND ACHIEVED SAMPLING RATES, 1972

Total	Population (1) 1,888,245 1,594,411 632,511 46,974 227,188 12,508 21,143 264,406 13,847	(2) 120,021 97,748 12,449 530 9,108 201	(3)020 .010 .040 .015	.01
Total assets and Net income or deficit  1120, total 1.  ter \$50,000. Under \$25,000:	1,888,245  1,594,411  632,511 46,974  227,188 12,508	120,021 97,748 12,449 530 9,108 201	.020	.02
Total assets and Net income or deficit  1120, total 1.  ter \$50,000. Under \$25,000:	1,594,411 632,511 46,974 227,188 12,508	97,748 12,449 530 9,108 201	.020	.07
1120, total 1  der \$50,000	632,511 46,974 227,188 12,508	12,449 530 9,108 201	.020	.01
Under \$25,000.   Under \$25,000:	632,511 46,974 227,188 12,508	12,449 530 9,108 201	.020	.0
Filed before January 1974.  Filed after December 1973.  D,000 under \$100,000.  Under \$50,000:  \$25,000 under \$50,000:  Filed before January 1974.  Filed after December 1973.  Under \$250,000  Under \$250,000:  \$50,000 under \$100,000:  \$50,000 under \$100,000:  Filed before January 1973.  Filed in 1973.  Filed after December 1973.	227,188 12,508 21,143 26,,406	9,108 201	.010	.0
Filed after December 1973.   Under \$50,000:     ier \$50,000.   Under \$50,000:     ier \$50,000.   \$25,000 under \$50,000:     Filed before January 1974.       Filed after December 1973.   Under \$100,000:     ier \$100,000 under \$250,000.   \$50,000 under \$100,000:     Filed before January 1973.   Filed in 1973.     Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December 1973.   Filed after December	227,188 12,508 21,143 26,,406	9,108 201	.010	.0
0,000 under \$100,000.  Under \$50,000: \$25,000 under \$50,000: Filed before January 1974. Filed after December 1973.  Under \$100,000: \$50,000 under \$100,000: \$50,000 under \$100,000: Filed before January 1973. Filed in 1973. Filed after December 1973.	227,188 12,508 21,143 264,406	9,108 201	.040	.(
\$25,000 under \$50,000:  Filed before January 1974  Filed after December 1973  10,000 under \$250,000  Under \$100,000:  \$50,000 under \$100,000:  Filed before January 1973  Filed in 1973  Filed after December 1973	12,508 21,143 264,406	201		
Filed before January 1974.  Filed after December 1973.  Under \$250,000.  Under \$250,000.  Filed before January 1973.  Filed in 1973.  Filed after December 1973.	12,508 21,143 264,406	201		
Filed after Desember 1973.  00,000 under \$250,000.  under \$250,000 under \$100,000:  ier,\$100,000.  Filed before January 1973.  Filed in 1973.  Filed after Desember 1973.	12,508 21,143 264,406	201		
\$50,000 under \$100,000:  Filed before January 1973.  Filed in 1973.  Filed arter December 1973.	264,406			
\$50,000 under \$100,000:  Filed before January 1973.  Filed in 1973.  Filed arter December 1973.	264,406			
Filed in 1973	264,406			
Filed after December 1973	13,847	1,066	.050	
	1 ,40,04,	10,455 300	040 .020	:
	1 1	. 500	1020	
50,000 under \$500,000				
der \$250,000	10,135	617	.060	
Filed in 1973.	146,301	9,816	.070	
Filed after December 1973	7,972	434	.050	.1
00,000 under \$1,000,000. Under \$500,000: ier \$500,000 under \$500,000;				
Filed before January 1973 OR	10,160	982	.100	
filed of cel Accellate 1975	1 1	9,507	.110	
Filed in 1973.	86,105	9,007	.110	
,000,000 under \$5,000,000				
ler \$1,000,000	73,568 5,324	10,948 1,444	.150 .300	
,000,000 under \$10,000,000. Under \$1,000,000: ler \$5,000,000. \$750,000 under \$1,000,000:				
Filed before January 1974.	11,375	5,705	.500	
Filed after December 1973	1,009	301	.360	
0,000,000 or more	23,885	23,885	1.000	1.
s 1120L, 1120M, 1120F, total				
	4,600	4,000	1.000	1.
y amount	, , , , , ,	,		
11205, total ¹	280,016	14,455	- 1	
ler \$50,000	141,833	2,783	.020	
	1,1,000	2,100		
0,000 under \$100,000	1		-	
Filed before January 1973.	3,9	121	ىزن.	
Filed in 1973.	.7,799	1,3	.0:0	
00,000 under \$250,000. Under \$100,000	53,57	2,191	0.4).	
50,000 under \$500,000. Under \$250,000	2,144	1,590	.070	
00,000 wider \$1,400,000. Under \$500,000:			•	
ier \$500,000 under \$500,000;				
Filed before January 1973.	702	1.43	.200	
Filed in 1973	9,201	વ્8.,	.110	
,000,000 and over	4,894	,39.,	1.000	1.
DISC, total	],			-
y amount	3,218	3,218	1.0%	1.

¹Forms 1120S filed after December 1973 are included in Form 1120 counts.

fying each population are indicated in tables 7A, 7B, and 7C along with the strata limits and the number of returns in the population and sample per stratum. In all cases, distinct sets of monetary classes—the stratum limits—are listed beneath the characteristics which apply to them. For a return to fall in a particular stratum, both conditions on a line had to be satisfied.

Sampling rates were assigned with the objective of minimizing the coefficient of variation for estimates of important characteristics. Unbounded classes of large proprietorship, partnership, and corporation returns were sampled at a rate of 100 percent.

Randomly selected sets of ending digits of the social security number were used to select the Form 1040 sample where the prescribed sampling rate per stratum determined the number of digits in each set. Also, additional returns were manually selected for 12 small states in order to improve the estimates. Employer identification number ending digits were used to select the Form 1065 and Form 1120 samples.

Duplicate returns and inactive partnership and corporations returns (those returns reporting no income or deduction items) were included in the sample but excluded from tabulations.

# Method of Estimation

The total number of returns per stratum was obtained from computer and manual counts of returns processed in the IRS Service Centers. Actual weights, rounded to two decimal places, were obtained by dividing the number of returns in each population stratum by the sample count for that stratum.

For proprietorships and partnerships, the actual weights were used to derive integer weighting factors that were applied to sample returns. For example, the actual weight of proprietorships (1040 business returns) with adjusted gross income or largest source of income \$30,000 under \$50,000 and business receipts under \$500,000 was 22.38. Therefore, 38 percent of the sample returns in this stratum systematically received an integer weight of 23 and 62 percent, an integer weight of 22. For corporations, the actual weights were used to derive the estimates, which were then rounded to whole numbers at a later stage of processing.

Differences between the prescribed and achieved sampling rates occurred for the following reasons:

- (1) Not all returns designated for the sample were found, even after followup,
- (2) Social security and employer identification numbers used for selection of the sample were not distributed equally throughout each region of the United States, and
- (3) If the characteristics of the return varied considerably from the criteria of the assigned sampling group, then the return was reassigned to another sample class; however, none of the returns was reassigned to a sample group with a larger weight than that in which it originally fell.

# Sampling Variability

The coefficient of variation (CV) is the standard deviation of the estimate expressed as a percent of the estimate. The

Table 7D.—PROPRIETORSHIPS: COEFFICIENT OF VARIATION (PERCENT) OF THE ESTIMATED NUMBER OF RETURNS, 1972

Estimated number of returns	Coefficient of variation (Percent)
2,000 and under	28.9
25,000. 20,000. 25,000. 30,000. 40,000.	12.
50,000. 75,000. 100,000. 250,000. 500,000.	7. 5. 5. 3. 2.
750,000. 1,000,000. 2,000,000.	1.:

¹Excessive sampling variability for the estimated number of returns.

Table 7E.—PARTNERSHIPS: COEFFICIENT OF VARIATION (PERCENT) OF THE ESTIMATED NUMBER OF RETURNS, BY SIZE OF BUSINESS RECEIPTS, 1972

	Size of	business red	eipts
Estimated number of returns	Under \$200,000	\$200,000 under \$500,000	\$500,000 and over
	(1)	(2)	(3)
100	(¹¹) 35.0 28.5	34.1 24.1 15.2 12.4 11.4	since all ple
1,000. 3,000. 5,000. 7,000. 7,000. 10,000.	14.3 11.1 9.3	10.8 6.2 4.8 4.1 3.4	variability simis are in sample
13,000 15,000 20,000 40,000 50,000	6.4 5.5 3.9	3.0 2.8 2.4 1.7 1.5	sampling retur
100,000. 200,000. 500,000.	1.8	(2) (2) (2)	el El

Excessive sampling variability for the estimated number of returns.

Not applicable since the estimated number of returns is greater than population stimates.

NOTE: Use column 1 for estimates not classified by size of business receipts.

standard deviation when added to and subtracted from the estimate provides the computed upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall. Coefficients of variation based on the replicate method are shown for selected estimates in each industry class for proprietorships and partnerships in tables 2.1 and 3.1. Similar tables for corporations will appear in Statistics of Income—1972, Corporation Income Tax Returns.

Coefficient of variation estimates based on a special formula are shown in tables 7D, 7E, and 7F for frequency estimates in general. Since CV's in tables 2.1 and 3.1 were computed only for industry groups, tables 7D-7F can be used to obtain measures of variability for estimated frequencies in other tables where the classification is not by industry. The CV's in tables 2.1 and 3.1 which are based on the replicate method are subject to the limitations of variability more so than the coefficients in tables 7D, 7E, and 7F.

Values in the special formula tables, therefore, may be used as an alternate means for estimating variation for frequency estimates.

Table 7F.—CORPORATIONS: COEFFICIENT OF VARIATION (PERCENT) OF THE ESTIMATED NUMBER OF RETURNS, 1972

Estimated number of returns	Coefficient of variation (Percent)
400 and under	(1)
500	31.6
700	26.7
1,000	22.3
1,500	. 18.2
	1012
2,000	15.8
2,500	14.1
4,000	11.2
5,000	16.0
7,000	8.4
10,000	7.1
15,000	5.8
20,006	5.0
25,000,	4.5
40,000	3.5
50 000	
50,000	3.2
75,000	2.6
100,000	2.2
150,000	1.8
200,000	1.6
500,000	1.0

¹Excessive sampling variability for the estimated number of returns.

# Response and Other Nonsampling Errors

In transcribing and tabulating the information from the returns in the sample, additional checks, were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were corrected during statistical processing

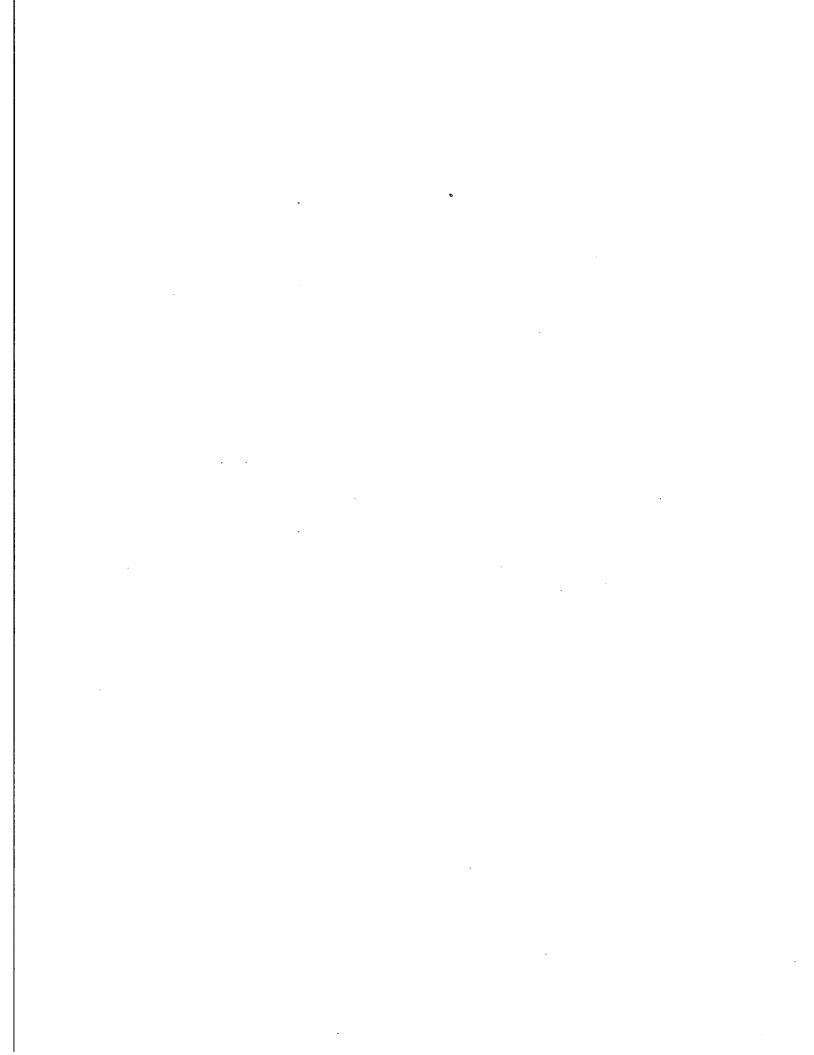
to make them consistent with other entries on the return or accompanying schedules.

Quality of the basic data abstracted at the processing centers was controlled by means of a continuous sampling verification system. Prior to tabulating, numerous computer tests were applied to each return record to assure that proper balance and relationship between return items were maintained.

In addition, an independent "quality assurance" review was conducted in the Statistics Division, National Office. This review consisted of an independent reprocessing of a small subsample of returns. Differences were noted and used to inform the processing centers of quality levels and to detect areas in which additional training or instructions were needed.

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness, in light of provisions of tax laws, taxpayer reporting variations and limitation, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

However, the controls maintained over the selection of the sample returns, the processing of the source data and the review of the statistics did not completely eliminate the possibility of error. Also, practical operating considerations necessitated allowance of reasonable tolerances in the statistical processing of the data.



This section presents a comparison of Standard Industrial Classification of Establishments with Groupings used for Statistics of Income, 1971 and 1972, Proprietorships and Partnerships.

The industry groups for proprietorships and partnerships in this report reflect 1972 Standard Industrial Classification revisions which are summarized below:

- (a) Farms were separated into two major groupings: agricultural production-crop and agricultural production-livestock.
- (b) The definition of livestock farms was broadened to include poultry hatcheries; fish and frog farms for food; beef and cattle feedlots; and livestock, sheep, and goats on a contract basis.
- (c) Hunting and trapping and game propagation, previously a separate group in Agricultural services and hunting and trapping was included in the new grouping, Fishing, hunting, and trapping.
- (d) Fishery was changed to Fishing and is included in Fishing, hunting and trapping.
- (e) In Construction, the title of the grouping was changed from Contract Construction to Construction to reflect the addition of Operative builders, formerly a part of Finance, insurance, and real estate. Also, in Construction, Special trade contractors now includes special trade contractors engaged in work on heavy or engineering construction. Formerly, these activities were classified in General contractors other than building.
- (f) Wholesale trade was separated into two parts, Wholesale trade—durables and Wholesale trade—non-durables
- (g) Farmers and building contractors were considered as customers of Wholesale trade rather than Retail trade. This change resulted in moving farm machinery dealers; hay, grain, and feed stores; and many building material stores from Retail trade to Wholesale trade. Establishments which sold lumber and other construction materials to the general public and who identified themselves in Retail trade were classified in the statistics in Retail trade, Building materials dealers.

COMPARISON OF STANDARD	NDUSTRIAL CLASSIFICATIONS OF ESTABLISHMENTS WITH GROUPIN	GS USED FOR STATISTICS OF INCOME, 1971 AND 1972, PROPRIETOR	RSHIPS AND PARTHERSHIPS
Standard Industrial Classification	Standard Industrial Classification 1972 Manual	Statistics of Inco	
1967 Manual • (1)	1972 Manual (2)	1971 (3)	1972 (4)
AGRICULTURE, FORESTRY, AND FISHERIES	AGRICULTURE, FORESTRY, AND FISHING	AGRICULTURE, FORESTRY, AND FISHERY	AGRICULTURE, FORESTRY, AND FISHING
Ol. Agricultural production	Ol. Agricultural productionCrops	Farms	Farms.
Oll Field crops	011 Cash grains	0110 Field crop farms	0120 Field crop farms.
Ol2 Fruits, tree nuts, and vegetables	Oló Vegetables and melons	0120 Fruit, tree nut, and vegetable farms	Ol50 Fruit, tree nut, and vegetable farms.
013 Livestock	[See 02. Agricultural production-livestock, below]	[Ol3O shown below]	[See 0230 Livestock farms below.]
014 General farms	019 General farms, primarily crop	0198 Other farms	[Included in Ol2O Field crop farms.]
019 Miscellaneous agriculture (includes Horticultural specialties and Animal specialties which, for 1972 were separated)	[No corresponding identification]	[No corresponding identification]	[No corresponding identification.]
[Included in O19 Miscellaneous agriculture]	018 Horticultural specialties	[Included in O198 Other farms]	0180 Horticultural specialty.
[Included in 013 Livestock and in the Animal specialties portion of 019 Miscellaneous agriculture]	02. Agricultural productionLivestock		
[Ol3 Livestock]	C21 Livestock, except dairy, poultry, and animal specialties	Ol30 Livestock farms	0230 Livestock farms.
[Included in the Animal specialties portion of O19 Miscellaneous agriculture]	029 General farms, primarily livestock	Ol93 Animal specialty farms	0270 Animal specialty.
[No corresponding identification]	[No corresponding identification]	[No corresponding identification]	0300 Farms not allocable.
<ol> <li>Agricultural services and hunting and trapping (for 1972, Agricultural services were shown separately and Hunting and trapping was combined with Fishing)</li> </ol>	07. Agricultural services	Agricultural services and hunting and trapping	Agricultural services.
O71 Agricultural services, except animal husbandry and horticultural services	071 Soil preparation services	0710 Miscellaneous agricultural services, except animal husbandry and horticultural services.	. 0790 Other agricultural services.
072 Animal husbandry services	074 Veterinary services	0722 Offices of veterinarians and animal hospitals	0740 Veterinary service.
073 Horticultural services	075 Animal services, except veterinary	0728 Other animal husbandry services	0750 Animal services, except veterinary.
074 Hunting and trapping, and game propagation	078 Landscape and horticultural services	0730 Horticultural services	0780 Landscape and horticultural services.
08. Forestry	O3. Forestry	Forestry	[See 0970 below.] Forestry.
O81 Timber tracts	)	roles cry	rolestry.
082 Forest nurseries and tree seed gathering and extracting	No change.		
084 Cathering of gums and barks	084 Gethering of miscellaneous forest products.	0000 5	
085 Forestry services	except tree seeds	} 0800 Forestry	No change.
O86 Gathering of forest products, not elsewhere classified	No change		
09. Fisheries	09. Fishing, hunting, and trapping	Fishery	Fishing, hunting, and trapping. (For publication, 0930 and 0970 were combined.)
091 Fisheries, except fish hatcheries, farms, and preserves	091 Commercial fishing	0900 Fishery	0930 Commercial fishing and fish hatcheries and preserves.
098 Fish hatcheries, farms and preserves	092 Fish hatcheries and preserves	[See 0740 above]	0970 Hunting and trapping and game propagation.
	1 Lines Lines be alien provided	1 2000 0/40 800401	or o national and stapping and game propagation.

	Business Returns/1972
	•
ers.	Industrial Classification, 1971 and 1972

	Standard Industrial Classification	Standard Industrial Classification			
	1967 Menual (1)	1972 Manual (2)	1971 (3)	1972 (4)	
	(1)				
MINING	al ménin	MINING	MINING	MINING	
	al mining	10. Metal mining		}	
	opper ores.	· · · · · · · · · · · · · · · · · · ·	·	}	
	ead and zinc ores				
	old and silver ores				
	auxite and other aluminum ores	} No change	1000 Metal mining	No change.	
	erroalloy ores, except vanadium				
	etal mining services				
	scellaneous metal ores				
	racite mining				
	nthracite mining.				
	minous coal and lignite mining	} No change	1150 Coal mining	No change.	
	tuminous coal and lignite mining				
13. Crud	de petroleum and natural gas	13. Oil and gas extraction			
	rude petroleum and natural gas				
	tural gas liquids	No change	1300 Crude petroleum and natural gas	1300 Oil and gas extraction.	
135 Oi	l and gas field services	J	_		
	ng and quarrying of nonmetallic minerals, except				
fuel		1			
	mension stone	ļ		,	
	rushed and broken stone, including riprap				
	and and gravel	No change	1400 Quarrying and mining, not elsewhere classi- fied	1400 Nonmetallic minerals, except fuel.	
	ay, ceramic, and refractory minerals		1154		
	memical and fertilizer mineral mining	,	·		
	numetallic minerals (except fuel) services				
149 Mi	scellaneous nonmetallic minerals, except fuels	J			
CONTRACT	CONSTRUCTION	CONSTRUCTION	CONTRACT CONSTRUCTION	CONSTRUCTION	
15. Buil	ding constructiongeneral contractors	<ol> <li>Building constructiongeneral contractors and operative builders (for 1972, Operative builders was moved from Real estate to this group)</li></ol>	General contractors	General building contractors and operative builders.	
151 Ge	eneral building contractors	152 Ceneral building contractorsresidential buildings.   154 Ceneral building contractorsnonresidential buildings.   154 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155 Ceneral buildings   155	} 1510 Building construction	1510 General building contractors, except opera- tive builders.	
[8	See 656]	153 Operative builders	[See 6560]	1531 Operative builders.	
	truction other than building construction	}	[No corresponding identification]	Heavy construction contractors.	
161 Hi	ghway and street construction, except elevated	No change	1610 Heavy construction, except buildings	. 1611 Highway and street construction.	
	ghwaysavy construction, except highway and street			j	
	nstruction	J	1620 General contractors, not allocable	1620 Heavy construction, except highway.	
	tructionspecial trade contractors	)	Special trade contractors	Special trade contractors.	
	numbing, heating (except electric) and air nditioning		1710 Plumbing, heating, and air conditioning	1711 Plumbing, heating, end air conditioning.	
172 Pa	inting, paper hanging, and decorating		1720 Painting, paper hanging, and decorating	1721 Painting, paper hanging, and decorating.	
173 E1	ectrical work		1730 Electrical work	1731 Electrical work.	
	sonry, stonework, tiling setting, and plastering	No change	1740 Masonry, stonework, and plastering	No. 10.2	
	rpentering and flooring		1750 Carpentering and flooring	No change.	
	ofing and sheet metal work		1760 Roofing and sheet metal work	1761 Roofing and sheet metal work.	
	ncrete work		1770 Concrete work	1771 Concrete work.	
	ter well drilling		1780 Water well drilling	1781 Water well drilling.	
179 MI	scellaneous special trade contractors	j į	1790 Miscellaneous special trade contractors	No change.	

	7	NGS USED FOR STATISTICS OF INCOME, 1971 AND 1972, PROPRIETO		
Stendard Industrial Classification 1967 Manual			Income Classification 1972	
(1)	(2)	(3)	(4)	
CONTRACT CONSTRUCTIONContinued	CONSTRUCTIONContinued	CONTRACT CONSTRUCTIONContinued	CONSTRUCTIONContinued	
17. Constructionspecial trade contractorsContinued	No change.	Special trade contractorsContinued	Special trade contractorsContinued	
[No corresponding identification]	[No corresponding identification]	1800 Contractors not allocable	No change.	
MANUFACTURING	MANUFACTURING	MANUFACTURING	MANUFACTURING	
19. Ordnance and accessories	[No corresponding identification; included in 34 Fabricated metal products, except machinery and transportation equipment]	[No corresponding identification; included in 3970]	[No corresponding identification; included in 3400.]	
20. Food and kindred products		2000 Food and kindred products	1	
21. Tobacco manufactures		[No corresponding identification; included in 3970]		
22. Textile mill products	tle aborge	2200 Textile mil1 products		
23. Apparel and other finished products made from fabrics and similar materials	No change	2300 Apparel and other textile products	No change.	
24. Lumber and wood products, except furniture		2400 Lumber and wood products, except furniture		
25. Furniture and fixtures	[]	2500 Furniture and fixtures		
26. Paper and allied products		[No corresponding identification; included in 3970]		
27. Printing, publishing, and allied industries		2700 Printing, publishing, and allied industries		
28. Chemicals and allied products		2800 Chemicals and allied products		
29. Petroleum refining and related industries			•	
30. Rubber and miscellaneous plastics products	No change	[No corresponding identification; included in 3970]	} No change.	
31. Leather and leather products		3100 Leather and leather products		
32. Stone, clay, glass, and concrete products	11	3200 Stone, clay, and glass products		
33. Primary metal industries	]	3300 Primary metal industries		
<ol> <li>Fabricated metal products, except ordnance, machi- nery, and transportation equipment</li> </ol>	34. Fabricated metal products, except machinery and transportation equipment	3400 Fabricated metal products	•	
35. Machinery, except electrical	35. Machinery, except electrical	3500 Machinery, except electrical	J	
36. Electrical machinery, equipment, and supplies	36. Electrical and electronic machinery, equipment, and supplies	3600 Electrical machinery, equipment, and supplies	3600 Electrical and electronic equipment.	
37. Transportation equipment	No change	3700 Transportation equipment	No change.	
<ol> <li>Professional, scientific, and controlling instru- ments; photographic and optical goods; watches and clocks</li> </ol>	38. Measuring, analyzing, and controlling instru- ments; photographic, medical, and optical goods; watches and clocks	[No corresponding identification; included in 3970]	[No corresponding identification; included in 3970.]	
39. Miscellaneous manufacturing industries	No change	3970 Manufacturing, not elsewhere classified	3970 Other manufacturing industries.	
[No corresponding identification]	[No corresponding identification]	3980 Manufacturing not allocable	No change,	
TRAMSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANTTARY SERVICES		TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANTTARY SERVICES	No change.	
40. Railroad transportation		[No corresponding identification]	[No corresponding identification.]	
41. Local and suburban transit and interurban highway passenger transportation	No change	Local and highway passenger transit	Local and interurban passenger transit.	
411 Local and suburban passenger transportation		[No corresponding identification; included in 4189]	No change.	
412 Taxicabs	IJ	4120 Taxicabs.	4121 Taxicabs.	
413 Intercity and rural highway passenger transpor-		1		
414 Passenger transportation charter service		[No corresponding identification; included	No change.	
415 School busses		in 4189]	no change.	
417 Terminal and service facilities for motor vehicle passenger transportation				
[flo corresponding identification]		4189 Other local and highway passenger transit	4189 Other passenger transportation.	
42. Motor freight transportation and warehousing	llo change	Trucking and warehousing		
421 Trucking, local and long distance		4210 Trucking, local and long distance	No change.	
422 Public warehousing		4289 Public warehousing and motor freight	4289 Public warehousing and trucking terminals.	
423 Terminal and joint terminal maintenance facilities for motor freight transportation		terminals	4289 Public warehousing and trucking terminals.	
44. Water transportation		4400 Water transportation	)	
45. Transportation by air	J	4500 Transportation by air	No change.	
	ı	'		

		Statistics of Income Classification					
	Standard Industriel Classification 1967 Manual	Standard Industrial Classification 1972 Manual			Statistics of Inco	me Classi	fication 1972
	(1)		(2)		(3)	<u> </u>	(4)
	ORTATION, COMMUNICATION, ELECTRIC, GAS, AND RY SERVICESContinued	TRANSPORT	TATION, COMMUNICATION, ELECTRIC, CAS, AND SERVICESContinued	TRANSP SANITA	ORTATION, COMMUNICATION, ELECTRIC, GAS, AND RY SERVICESContinued	TRAJIS SANIT	PORTATION, COMMUNICATION, ELECTRIC, GAS, AND ARY SERVICESContinued
46. F	Pipe line transportation	46. Pipe	e lines, except natural gas	4600	Pipe line transportation		[No corresponding identification; included in 4799.]
47. T	ransportation services	1		Transp	ortation services	1	-
471	Freight forwarding	) ik	o change		[No corresponding identification; included in 4799]	}	No change.
472	Arrangement of transportation	}		4722	Arrangement of transportation, except travel agencies	472	3 Freight transportation arrangement.
473	Stockyards	1) i	No corresponding identification; included in 478]	4723	Travel agencies	472	Passenger transportation arrangement.
474	Rental of railroad cars	]]		IJ			
473	Miscellaneous services incidental to transportation	ì	o change	4799	Other transportation services	}	No change.
48. C	ommunication		•	4800	Communication	1	
49. E	lectric, gas and sanitary services	]		4900	Electric, gas, and sanitary services	( ا	
WHOLES	ALE AND RETAIL TRADE	WHOLESALE	E AND RETAIL TRADE	WHOLES	ALE AND RETAIL TRADE	WHOLE	SALE AND RETAIL TRADE
50. W	holesale trade	50. Whol	lesale tradedurable goods	Wholes	ale trade	Wholes	sale trade.
501	Motor vehicles and automotive equipment		otor vehicles and automotive parts and applies	5010	Motor vehicles and automotive equipment		No change.
502	[rugs, chemicals and allied products	[5	See under 512 and 516]	5020	Drugs, chemicals, and allied products		[See under 5129.]
	[No corresponding identification; included in 509]	502 Pu	ermiture and home furnishings		[No corresponding identification; included in 5100]		[No corresponding identification; included in 5195.]
503	Piece goods, notions, apparel	_	See under 513]	5030	Piece goods, notions, and apparel	1	[See under 5130.]
	[No corresponding identification; included in	12	umber and other construction materials	5098	Lumber and construction materials	5030	) Lumber and construction materials.
	509]		porting, recreational, photographic, and obby goods, toys and supplies		[No corresponding identification; included in 5100]		[No corresponding identification; included in 5095.]
504	Groceries and related products		See under 514]	5040	Groceries and related products		[See under 5140.]
	[No corresponding identification; included in 509]	505 Me	etals and minerals, except petroleum		[No corresponding identification; included in 5100]	ļ	[No corresponding identification; included in 5095.]
505	Farm productraw materials	[5	See under 515]	5050	Farm productraw materials	1	[See under 5150,]
	Electrical goods	1		5060	Electrical goods	]]	
507	Hardware, and plumbing and heating equipment and supplies	) No	change	5070	Hardware, and plumbing and heating equipment and supplies	]	No change.
508	Machinery, equipment, and supplies	}		5080	Machinery, equipment, and supplies	14	Farm machinery and equipment. Other machinery, equipment and supplies.
509	Miscellaneous wholesalers	) -		5100	Wholesale trade, not elsewhere classified	,	[No corresponding identification.]
	[No corresponding identification]	; } [N	o corresponding identification]	5110	Wholesale trade not allocable	5199	Wholesalers not allocable.
	[No corresponding identification; included in 509]	509 Mi	scellaneous durable goods		[No corresponding identification; included in 5100]	5095	Other durable goods.
		51. Whole	esale tradenondurable goods				
	[No corresponding identification; included in 509 above]	511 Pa	per and paper products		[No corresponding identification; included in 5100 above]		[No corresponding identification; included in 5195.]
	[No corresponding identification; included in		ugs, drug proprietaries and druggists! ndries	1	[No corresponding identification; included	5129	Drugs, chemicals, and allied products.
	502 above]		emicals and allied products	<b>S</b>	in 5020 above]		
	[See 503 above]		parel, piece goods, and notions	•	[See 5030 above]	5130	Apparel, piece goods, and notions.
	[See 504 above]		oceries and related products		[See 5040 above]	i	Groceries and related products.
	[See 505 above]		rmproduct raw materials		[See 5050 above]	5150	Farm product raw materials.
	[No corresponding identification; included in	j	troleum and petroleum products	:	[No corresponding identification; included in 5100 above]		[No corresponding identification; included in 5195.]
	509 above]		er, wine and distilled alcoholic beverages	5095	Alcoholic beverages	1	Alcoholic beverages.
		( 519 M1	scellaneous nondurable goods		[No corresponding identification; included in 5100 above]	5195	Other nondurable goods.

Standard Industrial Classification	Standard Industrial Classification	Statistics of Incor	i and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second
1967 Manual.	1972 Manual (2)	1971 (3)	1972
(1)			WHOLESALE AND RETAIL TRADEContinued
WHOLESALE AND RETAIL TRADEContinued	WHOLESALE AND RETAIL TRADEContinued	WHOLESALE AND RETAIL TRADEContinued Retail trade	Retail trade
Retail trade	Retail trade	Building materials, hardware and farm equipment	Building materials and garden supplies.,
52. Building materials, hardware, and farm equipment dealers	52. Building materials, hardware, garden supply, and mobile home dealers	Building materials, hardware and ratio equipment of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of	
521 [Aumber and other building materials dealers	No change		5220 Building materials dealers.
522 Plumbing, heating and air conditioning equipment	[No corresponding identification]		[No corresponding identification.]
dealers	No change	5219 Building materials dealers	[No corresponding identification; included in 5220 above.]
, , , , , , , , , , , , , , , , , , , ,			[No corresponding identification.]
524 Electrical supply stores	[No corresponding identification]	5251 Hardware stores	5251 Hardware stores.
525 Hardware and farm equipment	525 Hardware stores (Farm equipment is now included in 508)	5252 Farm equipment dealers	[Farm equipment dealers are included in 5083.]
596 Farm and garden supply stores	526 Retail nurseries, lawn and garden supply stores	[No corresponding identification; included in 5988]	5261 Retail nurseries and garden stores.
[No corresponding identification; included in	527 Mobile home dealers	[No corresponding identification; included	5271 Mobile home dealers.
559]		in 5590]	
53. Retail tradegeneral merchandise	53. General merchandise stores	General merchandise stores	General merchandise stores.
531 Department stores	No change	[No corresponding identification; included in 5389]	[No corresponding identification; included in 5398.]
532 Mail order houses	[See 5961]	5320 Mail order houses	[See 5961.]
533 Variety stores	No change	[Included in 5389]	5331 Variety stores.
534 Merchandising machine operators	[See 5962]	5340 Automatic merchandising machine operators	[See 5962.]
535 Direct selling establishments	[See 5963]	5350 Direct selling establishments	[See 5963.]
539 Miscellaneous general merchandising stores		5389 Variety and other general merchandising stores.	5398 Other general merchandising stores.
	No change	Food stores.	Food stores
54. Food stores		5410 Grocery stores	5411 Grocery stores.
541 Greery stores	J	5420 Meat and fish markets	5420 Meat markets and freezer provisioners.
542 Meat and fish (seafood) markets	542 Meat and fish (seafood) markets, including freezer provisioners	5420 Med 213 1131 METAGE 1	
543 Fruit stores and vegetable markets		5430 Fruit stores and vegetable markets	5431 Fruit stores and vegetable markets.
544 Candy, nut, and confectionery stores		5440 Candy, nut, and confectionery stores	5441 Candy, nut, and confectionery stores.
545 Fairy products stores	lio change	[No corresponding identification; included in 5489].	[No corresponding identification; included in 5480.]
		5460 Retail bakeries	No change.
548 Retail bakeries		5489 Pairy products and other food stores	5480 Other food stores.
549 Miscellaneous food stores		Automotive dealers and service stations	No change.
55. Automotive dealers and gasoline service stations	No change		5511 New and used car dealers.
551 Motor vehicle dealers (new and used cars)	no change	5512 Motor vehicle dealers	5521 Used car dealers.
552 Motor vehicle dealers (used cars only)	553 Auto and home supply stores	5530 Tire, battery and accessory dealers	5531 Auto and home supply stores.
553 Tire, battery, and accessory dealers	lo change	5540 Gasoline service stations	5541 Gasoline service stations.
554 Gasoline service stations	555 Boat dealers		
	556 Recreational and utility trailer dealers		
559 Miscellaneous aircraft, marine, and automotive dealers	557 Motorcycle dealers	5590 Other automotive dealers	5580 Boat and other automotive dealers.
dealers	559 Automotive dealers, not elsewhere classified.		
56. Apparel and accessory stores		Apparel and accessory stores	No change.
561 Men's and boys' clothing and furnishings stores		[No corresponding identification; included	5611 Men's and boys' clothing and furnishings
		in 5689]	stores.  5621 Women's ready-to-wear stores.
562 Women's ready-to-wear stores		5679 Women's ready-to-wear and accessory stores,	5631 Women's accessory and specialty stores.
563 Women's accessory and specialty stores	1 1	and fur shops	5681 Furriers and fur shops.
563 Furriers and fur shops			[No corresponding identification; included in
564 Children's and infants' wear stores	! 1		5698.]
505 Family clothing stores	1 1		5651 Family clothing stores.
566 Shde stores		5689 Other apparel and accessory stores	5661 Shoe stores.
567 Custom tailors	1 \$		5698 Other apparel and accessory stores.
569 Miscellaneous apparel and accessory stores	569 Miscellaneous apparel and accessory stores	J.	,

Standard Industrial Classification	Standard Industrial Classification	Statistics of INCOME, 1971 AND 1972, PROPRIETO  Statistics of Income.		
1967 Manual	1972 Manual	1971	1972	
(1)	(2)	(3)	(4)	
WHOLESALE AND RETAIL TRADEContinued	WHOLESALE AND RETAIL TRADEContinued	WHOLESALE AND RETAIL TRADEContinued	WHOLESALE AND RETAIL TRADE Continued	
Retail tradeContinued	Retail tradeContinued	Retail tradeContinued	Retail tradeContinued	
57. Furniture, home furnishings, and equipment stores		Furniture, home furnishings, and equipment	Furniture and home furnishings stores.	
571 Furniture, home furnishings, and equipment	No. of the second	5712 Furniture stores	No change.	
stores, except appliances	lio change	5718 Home furnishings and equipment stores, except	5718 Home furnishings, except appliances.	
572 Household appliance stores		appliances.	C 2000 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
573 Radio, television, and music stores	)	5790 Household appliances, radio, TV, and music stores	5722 Household appliance stores. 5730 Radio, television, and music stores.	
58. Eating and drinking places		Eating and drinking places		
5812 Eating places	No change	5812 Eating places	ho change.	
5813 Drinking places	IJ	5813 Drinking places	IJ	
59. Miscellaneous retail Stores	59. Miscellaneous retail		Miscellaneous retail stores.	
591 Drug stores and proprietary stores	1	5910 Drug and proprietary stores	5912 Drug stores and proprietary stores.	
592 Liquor stores	No change	5920 Liquor stores	5921 Liquor stores.	
. 593 Antique stores and secondhand stores	593 Used merchandise stores	5930 Antique and Secondhand stores	5931 Used merchandise stores.	
[No corresponding identification]	594 Miscellaneous shopping goods stores	[No corresponding identification]	[No corresponding identification.]	
595 Sporting goods stores and bicycle shops	5941 Sporting goods stores and bicycle shops	5950 Sporting goods stores and bicycle shops	5941 Sporting goods stores and bicycle shops.	
	5942 Book stores	[No corresponding identification; included	5942 Book stores.	
594 Book and stationery stores	5943 Stationery stores	in 5988]	5943 Stationery stores.	
597 Jewelry stores	5944 Jewelry stores	5970 Jewelry stores	5944 Jewelry stores.	
5995 Hobby, toy, and game shops	5945 Hobby, toy, and game shops	)	5945 Hobby, toy, and game shops.	
5996 Camera and photographic supply stores	5946 Camera and photographic supply stores	[No corresponding identification; included in 5988]	5946 Camera and photographic stores.	
5997 Gift, novelty, and souvenir shops	5947 Gift, novelty, and souvenir shops	]	5947 Gift, novelty, and souvenir shops.	
[No corresponding identification; included in	5948 Luggage and leather goods stores	No corresponding identification; included	5948 Luggage and leather goods stores.	
5999}	5949 Sewing, needlework and piece goods stores	in 5988]	5949 Sewing, needlework and piece goods stores.	
	596 Nonstore retailers			
	5961 Mail order houses	] ]	5961 Mail order houses.	
[See 532, 534, and 535 above]	5962 Automatic merchandising machine operators	[See 5320, 5340, and 5350 above]	5962 Merchandising machine operators,	
	5963 Direct selling establishments		5963 Direct selling organizations.	
598 Fuel and ice dealers		5980 Fuel and ice dealers	No change.	
599 Retail stores, not elsewhere classified				
5992 Florists		5985 Florists	5992 Florists.	
5993 Cigar stores and stands	No change	5986 Cigar stores and stands	5993 Cigar stores and stands.	
5994 News dealers and newsstands		5987 Newsstands	1	
5999 Miscellaneous retail stores, not elsewhere		5988 Retail trade, not elsewhere classified	5996 Other miscellaneous retail stores.	
classified.	[N	5991 Retail trade not allocable	5997 Retail trade not allocable.	
[No corresponding identification]	[No corresponding identification]	5998 Wholesale and retail trade not allocable	No change.	
FINANCE, INSURANCE, AND REAL ESTATE	FINANCE, INSURANCE, AND REAL ESTATE	FINANCE, INSURANCE, AND REAL ESTATE	FINANCE, INSURANCE, AND REAL ESTATE	
		Finance	Finance.	
60. Banking		6000 Banking	} No change.	
61. Credit agencies other than banks	<b>( )</b>	6100 Credit agencies other than banks	·)	
62. Security and commodity brokers, dealers, exchanges, and services		No change	Security, commodity brokers, and services.	
621 Security brokers, dealers, and flotation com-		6212 Security underwriting syndicates (partner-ships only)	No change.	
panies	No change	6218 Security brokers, dealers, and flotation	6218 Security brokers and dealers, except under-	
	( )	companies	writing syndicates.	
622 Commodity contracts brokers and dealers	•	۱		
623 Security and commodity exchanges	( )	6299 Commodity contracts brokers and dealers,	6299 Commodity contracts brokers; exchanges; and	
628 Services allied with the exchanges of securities or commodities	•	security and commodity exchanges, and allied services	services.	
63. Insurance carriers	63. Insurance	[No corresponding identification]	[No corresponding identification.]	
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Business Returns/1972 . Industrial Classification, 1971 and 1972

COMPARISON OF STANDARD INDUSTRIAL CLASSIFICATIONS OF ESTABLISHMENTS WITH GROUPINGS US				
Standard Industrial Classification 1967 Manual	1000 11 3		me Classification	
(1)	(2)	1971 (3)	1972 (4)	
FINANCE, INSURANCE, AND REAL ESTATEContinued	FINANCE, INSURANCE, AND REAL ESTATEContinued	FINANCE, INSURANCE, AND REAL ESTATE Continued	FINANCE, INSURANCE, AND REAL ESTATEContinued	
64. Insurance agents, brokers, and service	No change	6400 Insurance agents, brokers, and service	6411 Insurance agents, brokers and service.	
65. Real estate	)	Real estate	Real estate.	
651 Real estate operators (except developers) and	}	6511 Operators, except developers, and lessors of	6511 Operators and lessors of buildings.	
lessors	No change	buildings	6520 Inggove other than had direct	
653 Agents, brokers, and managers	653 Real estate agents and managers	6530 Agents, brokers, and managers	6520 Lessors, other than buildings. 6531 Real estate agents, brokers, and managers.	
and managers	and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and manager and ma	6540 Title abstract companies	6541 Title abstract companies.	
654 Title abstract companies	•	6550 Subdividers and developers	6552 Subdividers and developers, except cemeteries.	
655 Subdividers and developers	No change		6553 Cemetery subdividers and developers.	
656 Operative builders	[See Construction]	6560 Operative builders	[See Construction.]	
66. Combinations of real estate, insurance, loans, law offices	No change	6600 Combinations of real estate, insurance,	6611 Combined real estate, insurance, loans, law offices.	
67. Holding and other investment companies	67. Holding and other investment offices	Holding and investment companies		
		6781 Investment clubs		
[No corresponding identification]	[No corresponding identification]	6782 Common trust funds	} No change.	
٠		6783 Other holding and investment companies		
SERVICES	SERVICES	SERVICES	SERVICES	
70. Hotels, rooming houses, camps, and other lodging	No change	Hotels, rooming houses, camps, and other lodgings	Hotels and other lodging places.	
places	· ·			
701 Hotels, tourist courts, and motels	701 Hotels, motels, and tourist courts	7012 Hotels	No change.	
	•	7013 Tourist courts and motels	7013 Motels, motor hotels and tourist courts.	
702 Rooming and boarding houses	No change	[No corresponding identification; included in 7089]	No change.	
	l		7032 Sporting and recreational camps.	
703 Trailer parks and camps	703 Camps and trailering parks	7030 Trailer parks and camps	7033 Trailering parks and camp sites.	
704 Organization hotels and lodging houses, on member- ships basis	No change	[No corresponding identification; included in 7089]		
[No corresponding identification]	[No corresponding identification]	7089 Other lodging places	No change.	
72. Personal services	No change	Personal services	No change.	
721 Laundries, laundry services and cleaning and	721 Tayaday, alanying and company Coveriges	7215 Coin-operated laundries and dry cleaning	J	
dyeing plants	721 Laundry, cleaning, and garment Services	7219 Other laundries and dry cleaning	7219 Other laundry, cleaning, and garment services.	
722 Photographic studios, including commercial photography	722 Photographic studios, portrait	7220 Photographic studios	7221 Photographic studios, portrait.	
723 Beauty shops	)	7230 Beauty shops	7231 Beauty shops.	
724 Barter shops	No change	7240 Barber shops	7241 Barber shops.	
725 Shoe repair shops, shoe shine parlors, and hat cleaning shops	no onange.	7250 Shoe repair shops, shoe shine parlors, and hat cleaning shops	7251 Shoe repair and hat cleaning shops.	
726 Funeral service and crematories	J	7260 Funeral service and crematories	7261 Funeral service and crematories.	
727 Garment pressing, alteration, and repair	[No corresponding identification; included in 721]	7270 Garment pressing, alteration, and repair	[No corresponding identification; included in 7219.]	
729 Miscellaneous personal services	No change	7290 Other personal services	7299 Miscellaneous personal services.	
73. Miscellaneous business services	73. Business services	Business services		
731 Advertising	)	7310 Advertising	No change.	
732 Consumer credit reporting agencies, mercantile reporting agencies, and adjustment and collection agencies	llo change			
	733. Mailing, reproduction, commercial art and	[No corresponding identification; included in 7389]	[No corresponding identification; included in 7398.]	
733 Luplicating, addressing, blueprinting, photo- copying, mailing, mailing list, shi stenographic services	photography, and stenographic services	J		
copying, mailing, mailing list. 2011 stenographic	photography, and stenographic services	7340 Services to buildings	No change.	

	The second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of th	TOTATION OF THE CITED OF THOOKE, 1711 AND 1712, INDIVIDED THE RAND PARTHEMATICS			
Standard Industrial Classification	Standard Industrial Classification	Statistics of Income Classification			
1967 Manual (1)	1972 Manual (2)	1971 (3)	1972 (4)		
SERVICESContinued	SERVICESContinued	SERVICESContinued	SERVICESContinued		
73. Miscellaneous business services Continued	73. Business servicesContinued	Business servicesContinued	Business servicesContinued		
736 Private employment agencies	736 Personnel supply services	· ·	[No corresponding identification; included in		
		in 7389]	7398.]		
[No corresponding identification; included in 739]	737 Computer and data processing services	[No corresponding identification; included in 7388]	7370 Computer and data processing services.		
	ì	7388 Consulting services	7392 Management and public relations.		
739 Business services, not elsewhere classified	739 Miscellaneous business services	7389 Other business services	7394 Equipment rental and leasing. 7398 Other business services.		
75. Automobile repair, automobile services, and garages	75. Automotive repair, services, and garages	Automobile parking, repair and services	Automobile repair and services.		
751 Automobile rentals, without drivers	751 Automobile rental and leasing, without drivers	[No corresponding identification; included in 7590]	7510 Automotive rentals, without drivers.		
752 Automobile parking	1	7520 Automobile parking	No change.		
753 Automotive repair shops	No change		•		
7531 Top and body repair shops		7531 Top and body repair shops	7531 Automotive top and body repair shops.		
7538 General automobile repair shops	7538 General automotive repair shops	7538 General repair shops	7533 General automotive repair shops.		
[No corresponding identification; included in	No change	7589 Tire, paint, and other repair shops	7539 Other automotive repair shops.		
753]	GE/				
754 Automobile services, except repair	754 Automotive services, except repair	7590 Other automotive services, except repair	7540 Automotive services, except repair.		
76. Miscellaneous repair services		Repair services, except automobile	Miscellaneous repair services.		
762 Electrical repair shops		7622 Radio and TV repair shops	lks abangs		
763 Watch, clock, and jewelry repair	No change	7628 Electrical repair shops, except radio and TV	} No change.		
, , , , , , , , , , , , , , , , , , , ,		[No corresponding identification; included in 7689]	[No corresponding identification; included in 7680.]		
764 Reupholstery and furniture repair		7640 Reupholstery and furniture repair	7641 Reupholstery and furniture repair.		
769 Miscellaneous repair shops and related services	] ]	7689 Other repair services, except automobile	7680 Other miscellaneous repair shops.		
78. Motion pictures	78. Motion pictures	Motion pictures	Motion pictures.		
781 Motion picture production and distribution	781 Motion picture production and allied services.	7812 Production, distribution, and related	7812 Motion picture production, distribution, and		
782 Motion picture service industries	782 Motion picture distribution and allied services	services	services.		
783 Motion picture theaters	)	7830 Theaters	7830 Motion picture theaters.		
79. Amusement and recreation services, except motion pictures		Amusement and recreation services, except motion	Amusement and recreation services, except motion		
791 Dance halls, studios, and schools	No change	pictures [No corresponding identification; included	pictures. [No corresponding identification; included in		
792 Theatrical producers (except motion pictures), bands, orchestras, and entertainers		in 7989]	7980.] 7920 Producers, orchestras and entertainers.		
793 Bowling alleys and billiard and pool establish-		entertainers	( 1999 1999 1999 1999 1999 1999 1999 19		
ments	J c m a	7930 Bowling alleys and billiard and pool parlors	7932 Billiard and pool establishments. 7933 Bowling elleys.		
794 Sports promoters and commercial operators, and miscellaneous amusement and recreation services	794 Commercial sports	7989 Other amusement and recreation services	7980 Other amusement and recreation services.		
80. Medical and other health services	Services	·			
801 Offices of physicians and surgeons	80. Health services.	Medical and health services	Medical and health services.		
802 Offices of dentists and dental surgeons	801 Offices of physicians.	8010 Offices of physicians and surgeons	8011 Offices of physicians.		
803 Offices of osteopathic physicians	802 Offices of dentists	8020 Offices of dentists and dental surgeons	8021 Offices of dentists,		
our offices of obscope wife physicians	No change	8030 Offices of osteopathic physicians	8031 Offices of osteopathic physicians.		
804 Offices of chiropractors	804 Offices of other health practitioners 8041 Offices of chiropractors	80/0 0661			
[No corresponding identification; included in	8042 Offices of optometrists	8040 Offices of chiropractors	8041 Offices of chiropractors.		
809]	805 Nursing and personal care facilities	8094 Optometrists	8042 Offices of optometrists.		
806 Hospitals	v see maxima and personal care facilities	8092 Sanitoria, and convalescent and rest homes	8050 Nursing and personal care facilities.		
807 Medical and dental laboratories		8060 Hospitals	)		
8071 Medical laboratories	No change	8071 Medical laboratories	No change.		
8072 Dental laboratories.		8072 Dental laboratories.	<u> </u>		
[No corresponding identification; included in 809]	[No corresponding identification; included in 804]	8093 Registered and practical nurses	8048 Registered and practical nurses.		
809 Health and allied services, not elsewhere	No change	8098 Other medical services	9000 045		
classified		Contex mentoat services	8098 Other medical and health services.		

Standard Industrial Classification	Standard Industrial Classification	Statistics of Inco	me Classification
1967 Manual	1972 Manual	1971	1972
(1)	(2)	(3)	. (4)
CRVICESContinued	SERVICESContinued	SERVICESContinued	SERVICESContinued
. Legal services	ነ .	8100 Legal services	8111 Legal services.
. Educational services	No change	8200 Educational services	No change.
[No corresponding identification]	83. Social services	[No corresponding identification]	[No corresponding identification.]
. Museums, art galleries, botanical and zoological gardens	No change	[No corresponding identification; included in 8989]	[No corresponding identification; included 8999.]
. Miscellaneous services	89. Miscellaneous services		•••••
391 Engineering and architectural services	891 Engineering, architectural, and surveying services	8912 Engineering services	} 8911 Engineering and architectural services.  No change.  8999 Other services.  No change.

# Historical Summary

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- 9.2 Partnerships: Receipts, cost of sales and operations, depreciation, payroll, and net profit, by industrial division, 1963-1972, 214
- 9.3 Small Business Corporations: Receipts, selected deductions, and net income, by industrial division, 1963-1972, 217
- 9.4 All corporation returns: Receipts, selected deductions, and net income, by industrial division, 1963-1972, 220

This section contains statistics for proprietorships, partnerships, Small Business Corporations, and all corporations for the 10-year period 1963-1972. Tables 9.1-9.4 present selected income and deduction items for each form of business organization, classified by industrial division. These statistics were originally published in *Statistics of Income* for each year, *Business Income Tax Returns* or *Corporation Income Tax Returns*. Changes in law affecting the comparability of items for any years were discussed in the volumes for those years.

# Business Returns/1972 • Historical Summary

Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972 [All figures are estimates based on samples--money amounts are in thousands of dollars]

		Busir	nesses with and	d without ne	t profit		Businesses with net profit						
Industrial division and year				Deductions					Deductions				
	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Payrol1	Net profit	
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970.	9,135,954 9,192,746 9,078,466 9,086,714 9,126,082 9,211,613 9,429,822 9,399,653 9,744,640	207,446,686 211,372,116 222,105,222 234,334,588 237,726,748 255,242,662	106,411,371 109,491,194 116,417,236 120,090,602 120,938,866 127,206,770 132,215,825 133,526,775 144,592,193	7,338,432 7,580,287 7,937,307 8,313,713 8,753,059 9,050,068 9,685,927 10,049,833 10,541,292	19,949,372 20,751,028 21,702,582 22,291,590 22,764,798 23,937,751 25,206,852 25,324,395 26,449,553	23,770,528 25,555,837 27,887,417 30,030,195 30,407,572 31,870,535 33,867,537 33,214,737 34,450,038	7,074,465 7,067,117 7,039,112 7,036,843 6,928,587 6,856,896 6,972,915 6,675,680 6,789,332	160,069,199 169,056,653 179,091,107 185,385,032 188,512,794 197,552,082 208,454,770 208,994,001 224,076,447	90,913,498 95,374,347 101,629,688 104,029,673 104,518,221 109,275,642 113,637,465 112,908,043 122,327,130	6,739,184 7,188,938 7,231,591 7,438,168	18,949,208 19,592,589 19,801,075 20,731,913 21,840,619 21,731,948 22,677,199	27,435,631 29,599,655 31,637,317 34,054,949 34,896,175 36,755,091 39,316,237 39,335,180 41,421,911	
AGRICULTURE, FORESTRY, AND	10,172,792	275,993,721	153,668,874	11,601,455	27,628,616	39,113,220	7,235,865	242,395,897	129,955,862	8,338,823	23,598,844	46,442,653	
FISHING 1963 1964 1965 1966 1967 1968	3,338,081 3,288,873 3,225,266 3,172,739 3,195,602 3,205,683	30,049,957 29,532,128 32,159,830 35,485,823 35,271,425 37,361,795	18,593,763 20,553,384 20,291,208 22,097,507	3,378,609 3,586,296 3,822,928 4,070,063 4,275,452	2,307,125 2,438,319 2,441,800 2,586,765 2,584,252 2,683,333	3,048,031 2,998,897 3,780,717 4,498,417 3,770,215	2,213,676 2,133,648 2,140,211 2,115,570 2,015,555 1,968,988	23,590,596 23,299,447 26,391,071 29,261,178 28,129,573 29,860,287	12,475,535 11,825,733 13,832,946 15,317,263 14,330,876 15,856,932	2,222,997 2,284,945 2,504,985 2,723,678 2,801,415 2,904,167	1,683,120 1,721,172 1,862,112 1,835,194 1,871,190	5,007,600 5,154,409 5,740,515 6,496,998 6,088,476 6,056,162	
1969	3,258,696 3,078,255 3,126,160 3,206,381	40,213,513 41,819,207 43,813,248 51,596,105	25,257,528	4,603,523 4,778,291 5,024,280 5,522,507	2,867,988 2,949,351 2,908,079 3,150,052	4,054,037 3,168,068 2,919,159 5,228,996	2,044,383 1,765,404 1,726,428 1,935,396	32,475,860 32,262,998 33,494,460 40,961,894	16,993,523 17,226,008 17,773,635 21,515,867	3,141,385 3,124,447 3,209,622 3,721,853	2,025,153 2,008,931	6,727,738 6,218,890 6,432,712 8,686,371	
MINING				}									
1963. 1964. 1965. 1966. 1967.	34,438 32,147 36,378 42,696 45,677 43,488	943,037 1,117,131 1,323,164	185,816 202,169 203,112 213,515	90,292 88,906 92,016 100,621 132,676 118,096	169,460 131,252 129,217 121,902 117,631 144,720	-9,875 -47,105 -7,430 -76,120 -56,996 -73,873	21,167 19,537 20,533 23,935 27,480 22,759	612,570 638,720 658,625 655,610 903,488 771,051	124,595 152,070 152,247 147,311 155,056 163,037	40,352 38,241 48,746 47,810 73,174 56,465	98,414 91,405 86,630 84,910	111,250 138,289 121,754 122,699 139,011 137,240	
1968 1969 1970 1971 1972	58,808 50,666 58,563 51,411	1,450,329 1,446,607 1,556,413	316,197 276,129 275,415	118,096 122,414 125,901 143,670 142,272	160,998 166,214	-73,873 -96,630 -11,033 -17,795 -13,223	32,063 28,882 33,184 28,458	935,388 1,001,963 1,085,317 1,139,730	201,097 177,222 187,282 234,889	62,939	117,009 126,956 110,344	167,427	
CONSTRUCTION	691,613	16,344,887	9,394,841	464,537	3,694,724	2,170,954	632,049	14,739,090	8,530,603	390,013	3,237,572	2,341,020	
1964	695,333 704,627 689,842 680,460	17,100,609 19,308,272 19,163,506 18,334,278	10,241,182 11,811,695 11,856,409 10,921,692	463,749 495,045 535,336 548,032	3,768,912 4,064,822 4,094,341 3,887,656	2,334,785 2,685,430 2,733,249 2,750,893	635,341 641,593 621,090 611,280	15,709,045 17,847,914 17,549,570 16,929,979	9,230,189 10,746,825 10,637,718 9,874,535	402,196 423,136 440,302 475,393	3,370,263 3,744,170 3,773,646 3,529,412	2,489,348 2,822,495 2,901,370 2,922,653	
1968. 1969. 1970. 1971. 1972.	663,301 722,604 684,643 735,846 804,528	21,484,393 20,099,158 23,334,473	12,575,645 11,584,893 13,599,863	624,626 648,454	4,698,656	3,232,592 3,075,841 3,499,669	596,502 644,346 602,545 650,117 709,696	17,702,083 19,634,121 18,393,839 21,197,393 24,409,578	10,518,563 11,224,667 10,345,062 12,085,352 13,642,020	535,535	4,001,866 3,753,806 4,202,180	3,068,424 3,434,078 3,273,698 3,737,540 4,375,622	
MANUFACTURING	ļ												
1963. 1964. 1965. 1966. 1967.	179,649 169,505	6,708,523 7,266,965 7,145,493 6,472,710	3,894,991 4,269,564 4,132,813 3,728,940	243,219 274,676 264,129 279,090	1,443,081 1,647,764 1,546,194 1,405,382	706,345 773,958 872,148 748,121	147,505 148,361 147,462 127,770	6,108,497 6,438,359 6,633,254 5,573,294	3,522,070 3,729,055 3,810,335 3,081,985	194,686 224,306 222,766 219,724	1,281,594 1,422,244 1,398,694 1,213,177	765,628 786,144 869,854 958,547 852,999 870,491	
1968. 1969. 1970. 1971.		6,881,128 6,701,707 6,927,983	3,809,464 3,645,951 3,774,168	284,608 336,019 322,621	1,522,138 1,473,911 1,455,137	805,536 734,199 745,285	128,320 128,351 132,150	6,141,433 5,883,399 6,048,270	3,315,630 3,141,474 3,190,690	233,798 256,553 254,499	1,340,877 1,260,451 1,239,650	912,841 872,118 872,950	
TRANSPORTATION, COMMUNI- CATION, ELECTRIC, CAS, AND SANITARY SERVICES	D												
1963. 1964. 1965. 1966. 1967.	291,888 296,621 296,361 277,807	4,860,538 5,526,927 5,755,221 5,538,856	909,487 1,193,042 1,211,033 1,258,718	479,181 541,025 521,447 525,556	746,118 844,967 871,123 908,714	731,110 826,392 869,302 812,199	238,827 247,333 245,562 224,390	4,210,448 4,903,679 4,962,895 4,906,150	793,091 1,035,589 1,078,063 1,158,014	364,673 435,595 396,727 403,385	647,343 733,085 746,921 784,531	844,667 926,793 966,554 932,541	
1968. 1969. 1970. 1971.	284,708 296,216 300,158	6,174,338 6,497,338 7,124,099	1,316,047 1,402,107 1,519,834	610,228 647,645 676,365	994,683 1,007,729 1,112,704	921,872 895,410 995,258	228,749 231,757 235,207	5,322,969 5,567,949 6,082,779	1,112,770 1,160,889 1,251,372	476,732 491,777 503,253	832,576 856,617 918,646	1,055,095 1,056,644 1,166,799	
WHOLESALE AND RETAIL TRADE	1	20 1775 300	7 21/ 400	3 220 588	6 217 522	5 207 / 85	3 /03 /57	do 571 001	50 764 030	1 026 315	5 915 500	6 /45 488	
1963. 1964. 1965. 1966. 1967.	1,863,551 1,853,913 1,812,872	93,454,166 97,190,462 99,684,065	69,835,183 72,808,563 74,589,575	1,248,312 1,275,387 1,293,571	7,030,550 7,393,896 7,534,149	6,293,638 6,623,844 6,889,526	1,496,152 1,494,437 1,440,062	85,447,079 88,200,688 89,514,864	63,425,836 65,447,690 66,238,628 68,911,627	1,060,178 1,085,794 1,091,688 1,126,714	6,226,581 6,528,714 6,594,089 6,914,393	6,937,648 7,254,231 7,601,516 7,815,668	
1968	1,958,469 1,992,253 2,115,092	110,286,226	31,530,616 82,168,752 89,041,624	1,430,499 1,435,500 1,518,465	8,464,444 8,573,253 9,008,990	7,694,711 7,634,088 7,957,817	1,471,127 1,450,189 1,486,106	99,355,360 99,900,603 107,986,590	72,718,018 72,885,473 79,329,332	1,193,378 1,182,867 1,247,388	7,390,277 7,432,314 7,831,172	8,641,136 8,656,913 9,185,597	

#### PROPRIETORSHIPS

# Table 9.1--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972--Continued

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

	Businesses with and without met profit							Businesses with net profit						
Industrial division and year			Deductions					Deductions						
	Number of businesses	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profi (loss loss)	Number of businesses	Business receipts	Cost of sales and operations	Deprecia		Net profit		
WHOLESALE AND RETAIL TRADEContinued	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
Wholesale Trade														
1963. 1964. 1965. 1966. 1967.	324,392 295,908 265,320 280,547 260,145	17,916,959 19,003,445 17,933,837 19,808,132 19,712,467	13,465,276 14,661,801 13,772,522 15,222,169 15,326,388	229,568 220,605 210,755 224,176 228,297	874,960	1,477,840 1,482,538 1,651,008	275,340 251,416 225,838 230,960 216,008	16,702,226 17,762,184 16,209,256 17,622,829 17,659,398	12,446,025 13,589,624 12,226,042 13,359,330 13,533,987	202,375 193,457 183,782 186,787	809,690 788,798 848,506	1,610,66 1,577,25 1,358,27 1,762,97 1,633,18		
1969. 1970. 1971. 1972.	268,392 267,180 274,421 318,674 343,693	20,432,113 20,961,098 21,955,521 23,880,319 30,177,161	15,459,021 15,906,687 16,295,532 18,251,103 23,376,088	233,568 251,131 254,083 268,757 335,019	1,034,141 1,051,190 1,030,424	1,791,497 1,805,733 1,956,815	228,152 212,718 216,275 240,805 266,804	18,736,016 19,137,152 19,435,571 21,958,632 27,582,071	14,027,288 14,347,533 14,490,647 16,652,728 21,194,294	204,778 215,401 217,012 226,457 286,737	911,620 928,424 931,566 924,574	1,913,35 1,932,40 1,971,96 2,152,59 2,565,36		
Retail Trade														
1963 1964 1965 1966 1966 1968 1969 1970 1971	1,471,400 1,529,155 1,554,097 1,512,557 1,543,999 1,622,676 1,664,037 1,689,230 1,764,616 1,783,509	69,200,711 71,972,240 77,760,046 78,610,283 81,115,999 85,489,751 88,649,279 89,315,223 94,286,079 92,331,276	51,787,349 53,329,565 57,974,961 58,424,410 60,023,866 63,156,45 65,173,511 65,445,491 69,131,935 67,253,256	956,677 985,515 1,039,476 1,051,213 1,073,929 1,108,087 2,165,535 1,170,455 1,221,714 1,251,772	5,946,374 6,388,032 6,437,789	4,665,095 5,019,098 5,176,801 5,412,338 5,777,680 5,828,477	1,176,295 1,215,509 1,242,194 1,195,436 1,219,032 1,240,449 1,239,307 1,216,735 1,222,890 1,199,458	61,476,755 65,452,315 70,766,802 70,762,122 73,928,192 76,966,571 79,595,810 79,936,465 84,173,980 81,761,155	45,556,988 48,189,207 52,379,740 52,043,951 54,307,877 56,256,231 57,964,949 58,055,472 61,114,825 59,057,235	788,718 331,095 882,744 890,424 906,003 929,764 967,252 958,312 998,340 984,581	5,230,351 5,643,531 5,647,263 5,911,601 6,154,979 6,427,514 6,474,804 6,849,333	4,650,897 5,191,826 5,558,255 5,755,086 6,016,193 6,462,823 6,621,191 6,608,476 6,930,956		
Wholesale and Retail Trade not Allocable									, , , ,	1043.02	0,522,750	6,853,865		
1963. 1964. 1965. 1966. 1967. 1968. 1969. 1970. 1971. 1972.	40,954 38,488 34,496 19,768 36,477 18,572 27,252 28,602 31,802 45,789	2,657,528 2,478,481 1,496,579 1,265,650 1,800,769 964,363 075,849 645,649 1,977,149 1,698,405	1,962,065 1,843,817 1,061,080 942,996 1,286,040 716,345 450,418 427,729 1,658,586 1,173,992	43,543 42,192 25,156 18,182 33,054 14,563 13,833 10,962 27,994 24,230	258,809 209,216 138,832 113,636 143,990 80,992 37,446 31,639 70,591 121,189	167,960 150,703 122,208 61,717 137,110 70,741 74,737 61,749 77,515 172,759	31,822 29,227 25,405 13,666 27,661 12,946 19,102 17,179 22,411 31,524	2,392,920 2,232,580 1,224,630 1,129,913 1,531,873 860,050 622,398 528,567 1,853,978 1,538,110	1,761,926 1,647,005 841,908 835,347 1,069,763 629,823 405,536 339,354 1,561,779 1,039,034	35,224 35,626 19,268 14,477 24,039 12,204 10,725 7,543 22,591 20,413	225,202 186,540 96,385 98,320 115,049 72,704 34,339 25,944 57,265 108,148	183,926 168,565 137,702 33,456 166,291 82,836 87,343 76,471 102,051 108,625		
FINANCE, INSURANCE, AND REAL ESTATE														
1963. 1964. 1965. 1966. 1967. 1968. 1968.	506,111 543,050 539,443 575,942 548,651 515,872	5,467,484 6,108,907 7,022,354 6,593,529 6,738,222 7,759,614	1,223,668 1,208,716 1,744,357 1,248,777 1,308,291 1,951,035	249,432 283,363 295,444 327,432 277,558 275,527	404,539 457,030 483,333 445,605 485,198 479,761	1,781,505 1,978,168 2,150,652 2,151,435 2,242,242 2,501,210	412,396 442,584 439,036 463,544 451,660 415,438	5,033,077 5,527,666 6,338,837 5,982,464 5,926,747	1,061,641 1,034,497 1,465,876 1,090,510 1,061,975	190,602 215,943 203,536 209,864 167,282	362,472 405,362 408,171 395,411 380,781	1,922,059 2,157,242 2,336,854 2,388,283 2,454,005		
1970. 1971. 1972.	515,688 565,898 588,354 666,036	7,986,239 8,345,323 9,463,636 10,072,398	1,834,971 1,721,028 1,797,825 1,495,452	286,001 319,385 364,060 389,041	511,055 549,257 551,299 529,263	2,570,646 2,561,379 3,031,302 3,591,823	411,726 430,153 454,405 508,973	7,157,610 7,346,475 8,314,892 9,003,738	1,488,499 1,339,953 1,435,403 1,204,891	193,674 197,650 199,125 223,342	410,945 438,048 455,392 445,062	2,749,237 2,860,929 2,935,162 3,428,997		
SERVICES							7,00,772	,005,756	1,204,571	236,364	438,610	4,037,059		
1963. 1964. 1965. 1966.	2,185,196 2,240,321 2,207,927 2,270,739 2,327,684	27,095,434 29,290,178 29,788,755 31,990,956 34,783,754	5,356,790 5,651,938 5,723,494 6,013,068 6,461,733	1,369,449	4,206,790 4,006,381 4,677,077 5,049,078 5,563,789	11,007,933	1,874,384 1,912,823 1,887,005 1,944,528 1,978,250	28,146,136 30,355,662	5,080,763 5,154,546 5,456,224	1,085,104 1,106,446 1,167,608	4,240,266 4,282,214 4,696,134	9,971,311 10,981,852 11,509,803 12,512,870		
1968. 1969. 1970. 1971.	2,592,524	36,547,905 39,611,478 40,869,473 42,422,854 44,863,778	6,642,851 7,263,430 7,312,335 7,864,754 7,725,103	1,585,763 1,706,907 1,765,425 1,827,677	5,850,540 6,213,086 6,367,979 6,512,080	13,645,498 14,634,558 15,063,044	1,996,989 1,988,904 2,008,045 2,045,553	32,776,970 34,457,414 37,213,204 38,274,796 39,484,563 41,627,899	5,842,357 5,990,124 6,469,411 6,516,313 6,904,532 0,765,424	1,267,937 1,334,875 1,360,632	5,323,621 5,679,858 5,784,139 5,879,716 5,948,844	13,613,896 14,307,462 15,456,224 15,992,810 16,274,667 16,938,022		
NATURE OF BUSINESS NOT ALLOCABLE							n 21 8		3.7 (3.7 \$174.7	-11501407	2 1 74W 1 D444	4477207M/2		
1963	49,268 52,272 28,448 45,874 40,075	431,179 697,253 177,990 510,962 280,472	220,287 360,581 70,089 282,431 118,475	20,598 26,086 7,969 14,682 12,701	42,314 68,385 19,706 42,433 19,024	71,485 94,482 45.921 93,112 59,338	34,120 40,700 20,603 35,690 29,501	385.824 618,563 165,778 469,535 247,130	194,825 310,098 64,914 253,621 97,796	15,688 21,256 4,911 10,810 9,318	36,338 57,242 18,033 38,952 13,864	84,663 110,056 55,018 106,112 76,326		
1969. 1970. 1971. 1972.	25,139 31,818 41,261 41,924 36,699	148,252 246,944 431,042 456,409 722,383	53,630 130,358 158,052 220,533 -10,812	64132 77,800 17,041 15,700 21,279	8,930 24,425 49,463 46,490 91,380	38,864 50,215 93,741 75,226 95,606	17,340 23,297 30,354 26,182 28,426	117,266 218,735 361,979 382,183 687,472	29,224 113,850 115,649 169,532 389,795	4,428 4,705 12,189 10,787 15,324	6,664 21,240 37,120 41,498 85,023	50,748 60,769 111,720 99,095 113,429		

#### Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972

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

			Fartnerships w	ith and withou	t net profit					Fartner	ships with net	profit		
	22.50.000000000000000000000000000000000				Deductions			Number of				Deductions		
Industrial division and year	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payrol1	Net profit (less loss)	partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
963	924,276 922,160 914,215 922,680 906,182	73,274,451 74,822,051 75,258,639 79,776,231 80,137,915	71,762,372 73,252,175 73,588,349 78,153,124 78,022,998	43,076,617 42,918,074 41,896,201 45,451,072 43,148,059	2,267,622 2,445,239 2,529,645 2,764,916 3,006,673	n.a. 10,558,384 9,942,268 10,367,514 10,693,596	8,668,166 9,244,464 9,699,145 10,445,061 10,865,953	701,660 694,126 684,822 684,742 661,386	64,953,784 66,665,948 67,303,182 70,943,604 70,724,290	63,674,634 65,332,749 65,884,881 69,562,449 68,920,955	37,839,310 38,096,687 37,375,988 40,319,541 38,027,125	1,564,086 1,646,011 1,674,269 1,750,649 1,824,843	n.a. 9,247,428 8,796,355 9,158,541 9,461,384	10,007,899 10,725,359 11,267,913 12,113,897 12,760,022
768. 769. 770. 771.	917,500 920,831 936,133 958,912 992,012	82,866,910 87,204,511 93,348,080 99,802,234 108,638,271	80,531,944 84,161,394 90,208,834 96,277,784 104,283,345	42,894,179 43,278,270 46,040,874 47,930,134 50,320,165	3,326,710 3,958,721 4,578,820 5,112,438 5,892,478	11,155,085 11,843,497 12,276,160 12,737,903 13,284,720	11,405,163 10,486,453 9,790,396 9,146,110 9,618,447	659,913 651,237 639,795 641,383 652,415	73,149,165 74,595,157 78,032,236 83,653,858 90,063,839	71,176,345 72,270,962 75,574,181 80,787,398 86,521,515	37,866,875 37,370,049 38,681,157 40,923,449 42,945,837	2,019,725 2,187,299 2,364,730 2,525,748 2,701,661	9,871,201 9,985,658 10,236,056 10,673,094 11,122,988	13,571,422 14,010,728 14,419,124 15,506,775 16,950,159
AGRICULTURE, FORESTRY, AND FISHING	100000 1000	West Transport	OKANESKI DESE		7224763		7235 2235	05.000	2 202 5/5	7 000 000	0.104.00	005 800	200	race dono
963	130,420 130,359 127,782 125,101 124,633	4,800,591 5,027,854 5,141,160 5,412,976 5,612,519	4,689,503 4,929,185 5,023,893 5,268,060 5,449,690	2,899,338 2,848,229 3,125,755 3,183,827 3,394,603	324,041 359,424 370,825 399,554 400,765	599,033 561,676 543,835 527,190	566,518 611,023 676,917 750,310 633,453	95,820 93,018 92,417 93,143 87,726	3,898,547 4,037,501 4,283,259 4,535,213 4,545,529	3,808,028 3,958,738 4,189,628 4,418,817 4,409,165	2,178,024 2,085,436 2,423,572 2,483,384 2,563,734	235,822 252,020 258,904 289,968 279,916	443,826 412,983 413,230 389,090	765,879 845,006 915,849 996,040 910,322
968	120,759 119,819 124,165 121,318 114,426	5,525,537 7,041,367 7,918,857 8,258,526 9,596,642	5,344,029 6,487,492 7,275,574 7,639,041 8,882,855	3,163,756 4,289,777 4,991,516 5,106,164 5,797,665	420,308 475,189 540,257 549,129 592,329	540,201 683,186 715,180 720,602 685,157	654,300 668,282 653,706 528,570 748,931	86,457 85,077 84,325 79,552 77,518	4,566,409 5,587,029 6,158,645 6,594,077 7,789,689	4,423,441 5,150,002 5,641,424 6,116,246 7,243,796	2,460,305 3,211,886 3,569,023 3,867,849 4,448,103	294,991 326,710 358,566 356,942 401,517	402,485 476,501 518,895 525,161 506,372	940,561 1,013,777 1,079,118 1,069,551 1,359,511
MINING					100.000			SUE SUPER NO. 1						
163. 164. 165. 165.	14,150 14,432 14,902 13,238 13,243	935,143 1,027,521 920,931 939,833 1,110,685	893,581 976,134 865,822 882,348 1,045,433	484,560 484,314 366,200 490,749 473,729	78,717 79,690 74,580 72,664 88,844	200,002 125,460 133,569 133,584	-9,497 22,953 -13,068 -10,534 65,219	8,747 8,871 8,469 7,883 8,081	726,403 836,461 703,981 721,568 863,791	697,644 802,270 668,410 677,340 820,455	336,735 351,676 247,113 312,253 330,863	52,092 56,589 50,320 42,349 56,916	147,377 93,519 99,024 98,744	117,651 144,649 128,196 144,821 208,062
968. 969. 970. 971.	13,227 11,475 14,383 13,414 13,562	1,035,817 1,143,406 1,278,001 1,378,948 1,494,662	970,425 1,079,344 1,184,887 1,292,351 1,416,074	416,913 530,167 587,479 548,839 458,052	80,589 88,179 100,247 103,488 153,673	124,305 135,396 139,157 145,283 160,760	72,806 -241,678 -244,874 -869,720 -385,716	7,212 6,320 8,816 6,690 6,763	831,494 920,499 986,431 1,135,605 1,158,752	783,873 874,136 931,353 1,077,141 1,101,332	294,240 353,780 358,689 378,326 311,814	56,426 49,991 67,326 71,419 74,022	98,973 113,417 104,869 113,789 109,458	193,096 218,353 256,417 326,047 296,895
CONSTRUCTION							GWI KES	5.505.00		100000000000000000000000000000000000000	ACTED SUBJECTS TO			
163.4	60,408 57,298 58,481 56,115 52,342	6,971,722 6,685,456 7,092,010 7,865,406 7,256,095	6,894,915 6,616,175 7,003,491 7,771,390 7,129,026	5,280,665 5,026,633 5,220,313 6,115,338 5,372,941	138,624 144,258 142,726 139,585 138,946	n.a. 1,825,308 1,394,183 1,364,394 1,302,848	624,528 681,596 676,384 763,489 741,540	50,047 48,178 49,271 47,090 43,428	5,933,869 5,868,716 6,183,113 7,017,553 6,408,475	5,872,427 5,815,312 6,108,872 6,939,738 6,304,120	4,378,949 4,325,116 4,474,279 5,363,482 4,681,637	109,912 117,138 118,702 118,622 116,868	1,553,480 1,178,157 1,193,910 1,137,638	733,942 751,346 769,398 835,240 811,150
968	49,688 50,562 51,001 53,047 60,945	7,475,564 7,398,617 7,701,002 8,454,570 9,571,983	7,365,160 7,292,686 7,602,653 8,338,018 9,455,043	5,521,639 5,490,840 5,681,998 6,215,776 6,705,359	189,063 144,970 172,161 160,257 178,724	1,282,541 1,327,705 1,347,634 1,579,907 1,642,955	800,748 782,703 749,622 855,788 907,826	42,033 41,407 41,327 43,063 49,174	6,553,907 6,303,188 6,382,729 7,261,188 8,139,066	6,469,468 6,217,990 6,306,064 7,166,478 8,038,217	4,728,037 4,561,865 4,571,496 5,219,481 5,504,319	165,999 118,333 119,550 127,658 145,061	1,084,610 1,065,963 1,083,571 1,306,811 1,359,606	899,101 879,176 867,265 968,181 1,084,047
MANUFACTURING										C 990 000		5000 404		
963	39,368 40,411 36,566 36,544 34,486	6,155,987 6,591,833 5,664,938 6,144,233 5,697,329	6,106,914 6,542,733 5,596,362 6,076,860 5,640,008	4,462,866 4,816,939 3,953,266 4,347,937 3,962,280	. 128,458 140,549 123,045 134,951 139,482	n.a. 1,388,998 1,152,346 1,280,295 1,174,449	543,063 608,277 589,389 617,142 561,919	31,342 32,376 29,332 29,018 27,316	5,510,133 6,061,654 5,204,422 5,555,944 5,137,048	5,470,868 6,018,885 5,143,316 5,500,063 5,088,538	3,938,720 4,380,628 3,597,616 3,880,636 3,534,108	110,092 124,118 108,557 112,565 114,402	n.s. 1,252,732 1,045,768 1,138,388 1,039,105	582,190 648,887 623,704 675,292 621,046
968	32,665 30,495 28,495 27,214 30,176	5,582,083 5,132,246 5,264,148 5,393,558 5,766,973	5,530,670 5,072,012 5,206,838 5,330,608 5,689,332	3,825,781 3,480,335 3,629,691 3,727,693 3,681,241	168,801 148,332 183,064 200,094 201,343	1,127,971 1,063,219 1,062,546 1,030,504 1,032,133	544,305 476,279 411,093 333,351 400,443	25,643 23,844 20,198 19,871 21,466	4,980,781 4,435,864 4,461,159 4,544,048 4,966,878	4,937,144 4,392,107 4,419,682 4,498,432 4,912,400	3,388,300 2,948,173 3,019,217 3,089,673 3,291,954	115,567 105,856 121,954 124,199 122,205	1,016,758 914,657 871,444 830,095 869,525	608,336 583,438 523,328 495,515 588,356

Footnotes at end of table.

			Partnerships	with and with	out net profit					Partner	ships with net	profit		<del></del>
			<u> </u>	I	Deductions	······································				T		Deductions		Γ
Industrial division and year	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll '	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1963	16,640	1,137,189	1,121,786	619,013	68,887	n.a.	143,171	12,945	950,772	938,721	493,785	54,119	n.a.	158,352
	16,437	1,093,282	1,081,117	590,668	71,330	248,393	141,302	12,789	937,494	928,009	484,077	57,007	215,618	157,648
	17,779	1,338,184	1,315,036	696,637	77,091	242,263	146,795	13,481	1,166,929	1,146,668	602,964	62,815	208,062	170,957
	15,484	1,271,109	1,238,141	750,836	82,495	246,865	154,204	11,821	1,070,652	1,040,550	604,078	65,351	205,184	174,977
	15,236	1,336,826	1,310,437	818,577	83,792	255,535	142,173	11,550	1,147,620	1,125,833	670,388	66,074	225,831	174,601
1968	15,206	1,254,433	1,230,227	680,192	78,083	251,091	152,218	11,448	1,043,944	1,024,346	553,829	56,357	210,047	172,144
	14,560	1,278,744	1,247,649	675,856	93,901	252,654	103,776	10,830	1,059,396	1,039,351	528,776	66,047	197,653	176,058
	16,517	1,462,240	1,434,574	735,621	122,680	264,125	138,733	11,914	1,230,013	1,213,312	601,124	80,116	224,810	195,117
	14,854	1,391,875	1,353,607	650,202	122,124	246,607	138,549	10,425	1,153,396	1,122,657	523,187	72,169	209,514	194,585
	18,710	1,649,901	1,612,086	518,472	137,085	252,265	169,112	12,806	1,350,761	1,322,444	436,280	85,526	207,343	229,786
WHOLESALE AND RETAIL TRADE	ļ					i								
1963	256,601	35,874,352	35,470,908	27,169,880	364,583	n.a.	2,157,013	207,737	32,671,985	32,308,920	24,682,147	314,043	n.a.	2,329,406
	248,725	35,664,624	35,286,159	26,811,708	363,001	2,684,597	2,257,608	202,550	32,584,609	32,240,257	24,408,028	314,366	2,391,881	2,411,155
	235,322	34,758,290	34,373,043	26,097,580	348,965	2,602,130	2,216,142	191,968	31,922,463	31,569,125	23,882,284	305,027	2,345,103	2,356,481
	231,254	35,833,069	35,425,458	27,182,206	360,915	2,582,668	2,247,098	186,870	32,710,991	32,341,930	24,718,229	314,458	2,302,984	2,405,334
	220,700	34,867,991	34,448,298	26,061,657	357,838	2,666,341	2,265,989	177,831	31,797,024	31,416,874	23,680,049	305,904	2,371,637	2,425,722
1968	209,324	34,800,486	34,432,268	25,991,384	350,985	2,644,876	2,279,827	166,648	31,805,535	31,476,054	23,682,140	298,973	2,350,715	2,444,455
	206,343	34,412,586	34,014,126	25,592,468	355,780	2,636,473	2,244,585	164,505	31,264,756	30,899,487	23,144,359	303,267	2,330,280	2,425,363
	201,208	35,297,605	34,920,512	26,234,510	358,695	2,750,849	2,161,701	153,666	31,574,809	31,243,990	23,375,498	300,929	2,386,218	2,372,317
	195,358	35,753,390	35,343,481	26,588,228	366,441	2,776,567	2,189,261	146,049	32,041,326	31,676,000	23,807,352	300,470	2,395,781	2,412,857
	196,486	37,105,180	36,656,453	27,617,119	376,552	2,802,528	2,221,340	145,431	33,382,154	32,973,790	24,834,382	303,467	2,434,689	2,459,503
Wholesale Trade		1									l		(	
1963.	43,498	12,365,831	12,245,849	10,062,946	90,433	n.a.	611,924	35,163	11,375,099	11,265,428	9,227,570	77,995	n.a.	653,093
1964.	36,098	11,837,339	11,718,204	9,604,014	89,788	673,626	592,221	30,007	10,944,669	10,836,095	8,847,346	78,780	616,541	631,390
1965.	31,683	11,000,021	10,878,558	9,009,826	79,065	589,606	547,558	26,281	10,193,029	10,080,687	8,317,994	68,705	544,369	576,162
1966.	29,179	11,251,240	11,142,239	9,379,580	78,821	562,046	505,531	23,646	10,398,054	10,300,080	8,631,682	70,538	516,045	537,337
1967.	31,461	10,928,951	10,796,092	8,873,276	87,747	608,348	557,997	25,643	10,095,767	9,974,562	8,172,013	76,591	554,901	591,611
1968. 1969. 1970. 1971.	32,162 33,191 30,269 28,497 34,499	11,082,974 11,198,737 11,449,194 11,164,647 13,103,719	10,976,571 11,054,996 11,324,826 11,027,515 12,935,960	9,003,985 9,003,776 9,264,961 9,106,339 10,704,656	82,410 91,682 87,530 84,200 98,920	616,608 630,420 644,736 597,434 647,374	556,434 607,520 557,016 536,214 622,823	25,121 26,726 23,297 21,459 25,949	10,245,094 10,382,575 10,391,041 10,238,323 12,088,974	10,149,522 10,248,905 10,279,633 10,112,908 11,929,773	8,299,827 8,317,273 8,382,820 8,338,834 9,856,517	72,970 80,405 76,081 71,945 84,675	558,010 572,564 569,119 533,479 581,595	594,025 649,527 605,422 585,406 680,297
Retail Trade					Ī				}					
1963.	211,819	23,371,493	23,088,734	17,004,699	272,657	n.a.	1,534,831	171,625	21,168,642	20,915,916	15,359,399	234,668	n.a.	1,665,714
1964.	208,969	23,356,444	23,102,573	16,860,622	267,438	1,970,030	1,636,457	169,810	21,219,968	20,988,209	15,248,990	231,044	1,742,312	1,746,757
1965.	202,164	23,505,215	23,244,161	16,902,427	266,725	1,989,187	1,654,149	164,616	21,502,886	21,264,530	15,400,232	233,421	1,779,214	1,764,934
1966.	199,804	24,283,701	23,987,498	17,595,516	278,139	1,993,710	1,714,878	161,464	22,040,941	21,771,932	15,898,186	240,464	1,764,278	1,839,638
1967.	186,629	23,576,935	23,294,355	16,925,274	265,885	2,026,938	1,683,664	150,229	21,381,499	21,126,693	15,276,319	225,784	1,790,579	1,807,741
1968	174,763	23,198,280	22,939,557	16,603,568	262,773	1,985,308	1,688,050	139,552	21,067,716	20,836,803	15,019,018	220,541	1,752,088	1,813,360
	172,813	23,184,760	22,930,310	16,567,162	263,817	2,004,394	1,634,919	137,540	20,858,899	20,627,568	14,809,992	222,585	1,756,255	1,773,539
	170,394	23,798,733	23,546,174	16,932,006	270,711	2,102,207	1,603,110	130,134	21,143,056	20,923,807	14,961,498	224,463	1,814,592	1,764,197
	166,169	24,542,170	24,270,062	17,451,045	281,541	2,174,999	1,648,311	124,165	21,758,684	21,519,325	15,439,718	227,859	1,858,358	1,822,082
	161,201	23,946,750	23,666,041	16,889,997	277,116	2,150,768	1,595,071	118,820	21,246,298	20,997,393	14,955,487	218,286	1,849,834	1,774,927
Wholesale and Retail Trade not Allocable	}				i i	1	†					}		
1963	1,284	137,028	136,325	102,235	1,493	n.a.	10,258	949	128,244	127,576	95,178	1,380	n.a.	10,599
	3,658	470,841	465,382	347,072	5,775	40,941	28,930	2,733	419,972	415,953	311,692	4,542	33,028	33,008
	1,476	253,054	250,324	185,327	3,175	23,337	14,435	1,071	226,548	223,908	164,058	2,901	21,520	15,385
	2,271	298,128	295,721	207,110	3,955	26,912	26,689	1,759	271,996	269,918	188,361	3,456	22,661	28,359
	2,610	362,105	357,851	263,107	4,206	31,055	24,328	1,959	319,758	315,619	231,717	3,529	26,157	26,370
1968	2,399	519,232	516,140	383,831	5,802	42,960	35,343	1,975	492,725	489,729	363,295	5,462	40,617	37,070
	339	29,089	28,820	21,530	281	1,659	2,146	239	23,282	23,014	17,094	277	1,461	2,297
	545	49,678	49,512	37,543	454	3,906	1,575	235	40,712	40,550	31,180	385	2,507	2,698
	692	46,573	45,904	30,844	700	4,134	4,736	425	44,319	43,767	28,800	666	3,944	5,369
	786	54,711	54,452	22,466	516	4,386	3,446	662	46,882	46,624	22,378	(*)	(*)	4,279

Footnotes at end of table.

#### Table 9.2--RECEIPTS, SELECTED DEDUCTIONS, AND NET PROFIT, BY INDUSTRIAL DIVISION, 1963-1972--Continued

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

			Partnerships	with and witho	ut net profit					Partners	ships with net	profit.		
	Number of				Deductions					<u> </u>		Deductions		T
Industrial division and year	partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit (less loss)	Number of partner- ships	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Payroll	Net profit
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1963. 1964. 1965. 1966.	233,516 246,407 248,987 268,563 274,730	6,121,802 6,935,414 7,581,963 8,376,031 9,130,915	5,468,656 6,185,466 6,845,420 7,742,442 8,133,920	380,821 720,803 824,559 786,229 404,087	741,931 891,598 956,359 1,131,079 1,295,321	n.a. 843,734 887,590 978,037 1,112,025	931,617 852,201 983,111 980,204 1,121,657	155,366 159,966 158,500 164,279 167,827	4,897,428 5,417,299 5,959,967 6,341,078 6,783,328	4,354,571 4,780,057 5,330,288 5,816,565 5,932,080	288,347 632,995 716,376 730,308 314,771	394,992 439,183 454,495 490,570 553,432	n.a. 701,392 757,443 817,877 940,854	1,460,273 1,542,692 1,713,027 1,780,963 2,082,523
1968	298,531 309,668 320,227 353,327 375,752	10,690,078 12,778,287 15,165,331 18,980,271 21,692,961	9,397,480 11,225,123 13,600,580 17,108,898 19,277,362	501,621 484,829 1,573,058 2,651,394 2,738,657	1,488,744 2,012,749 2,349,023 2,802,862 3,357,977	1,315,686 1,427,375 1,342,564 1,497,153 1,442,466	1,067,844 405,753 -300,633 -463,456 -949,200	177,457 179,707 183,373 198,269 203,287	8,055,989 8,470,818 9,643,723 12,656,077 13,750,722	6,953,126 7,365,139 8,447,930 11,119,644 11,778,329	425,708 364,908 1,073,845 2,060,452 2,010,282	659,777 837,347 898,976 1,037,274 1,109,299	1,135,944 942,444 805,969 1,059,216 964,119	2,263,385 2,299,055 2,463,875 3,054,842 3,756,960
SERVICES														
1963. 1964. 1965. 1966. 1967.	171,994 166,678 168,850 172,384 165,697	11,267,660 11,767,574 12,632,449 13,842,881 15,000,746	11,106,307 11,608,635 12,442,300 13,659,823 14,743,898	1,778,047 1,605,868 1,554,506 2,565,366 2,600,577	422,310 394,412 430,520 442,327 498,048	n.a. 2,763,116 2,960,100 3,222,957 3,503,177	3,709,982 4,064,028 4,402,118 4,924,450 5,314,597	138,845 135,465 137,774 141,903 134,469	10,355,353 10,898,269 11,769,503 12,907,018 13,929,786	10,214,348 10,767,133 11,624,624 12,745,224 13,714,287	1,541,176 1,418,628 1,387,796 2,199,797 2,199,043	292,974 285,167 310,925 315,772 328,289	n.a. 2,537,103 2,741,923 2,974,962 3,244,556	3,853,713 4,217,151 4,560,001 5,072,406 5,502,417
1968. 1969. 1970. 1971.	176, 276 176, 709 175, 800 172, 269 172, 864	16,465,740 17,975,338 19,060,539 19,884,260 21,448,386	16,226,295 17,699,625 18,790,786 19,571,373 20,990,765	2,780,448 2,711,284 2,533,066 2,270,792 2,453,020	549,349 638,474 746,755 797,443 885,638	3,863,386 4,310,315 4,630,364 4,715,994 5,232,642	5,823,150 6,041,645 6,189,097 6,403,931 6,462,732	142,108 138,835 133,246 133,003 130,189	15,277,251 16,512,469 17,416,853 17,994,271 19,243,497	15,075,326 16,292,138 17,197,854 17,742,876 18,875,597	2,321,902 2,234,367 2,046,243 1,823,468 1,968,731	371,229 378,666 412,545 428,770 455,295	3,567,314 3,938,471 4,218,073 4,210,558 4,645,782	6,039,231 6,408,552 6,621,466 6,934,383 7,109,521
NATURE OF BUSINESS NOT ALLOCABLE										1				
1963	1,179 1,413 5,546 3,998 5,115	10,005 28,493 128,714 90,693 124,809	9,802 26,571 122,982 88,602 122,288	1,427 12,912 57,385 28,584 59,608	71 977 5,534 1,346 3,637	n.a. 5,203 16,520 14,894 18,447	1,771 5,476 21,357 18,698 19,406	811 913 3,610 2,735 3,158	9,294 23,945 109,545 83,587 111,689	9,107 22,088 103,950 82,222 109,603	1,427 10,103 43,988 27,774 52,532	40 423 4,524 994 3,042	n.a. 4,019 13,397 12,982 13,929	6,493 6,825 30,300 28,824 24,179
1968. 1969. 1970. 1971. 1972.	1,824 1,200 4,337 8,111 9,091	37,172 43,920 200,357 306,836 311,583	35,390 43,337 192,430 300,407 303,375	12,445 22,714 73,935 171,646 150,580	788 1,147 5,938 10,600 9,157	5,028 7,174 23,741 25,286 33,814	9,965 5,108 31,951 29,836 42,979	907 712 2,930 4,461 5,781	33,855 41,138 177,874 273,870 282,320	33,567 40,612 172,572 267,924 275,610	12,414 21,935 66,022 153,661 139,972	406 1,082 4,768 6,847 5,269	4,355 6,272 22,207 22,169 26,094	11,113 6,956 40,221 50,814 65,620

n.a. - Not available.

(*) Estimate is not shown separately because of the small number of sample returns on which it was based. However, the data are included in the appropriate totals.

NOTE: Estimates are rounded and may not add to totals.

			Returns with	and without ne	t income			<del></del>		Return	s with net inco	me		
					Deductions		T					Peductions		
Industrial division and year	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net income
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1963. 1964. 1965. 1966.	139,112 157,855 173,410 181,851 200,784	35,083,133 40,112,212 46,442,511 50,909,933 56,752,764	34,245,587 39,292,010 45,433,118 49,858,410 55,742,555	25,082,324 29,017,749 33,476,283 36,378,651 40,805,087	605,476 703,433 792,852 892,452 1,006,408	670,234 739,068 872,119 931,899 1,073,998	799,453 1,040,197 1,447,857 1,655,084 1,853,187	88,084 102,585 115,475 118,374 130,038	28,222,474 33,088,879 39,242,734 41,935,993 47,412,667	27,537,869 32,421,380 38,382,811 41,052,483 46,580,280	20,160,322 23,999,529 n.a. n.a. 34,009,977	394,799 490,050 564,789 627,324 705,507	513,737 579,675 n.a. n.a.	1,237,110 1,490,392 1,969,400 2,232,968 2,485,457
1968. 1969. 1970. 1971.	217,134 233,807 257,475 262,066 287,906	61,765,015 73,260,632 77,631,396 79,788,892 90,999,639	60,467,277 71,472,075 76,097,159 78,081,121 88,738,155	43,976,948 51,781,393 54,362,453 55,575,110 63,397,274	1,070,015 1,238,223 1,436,919 1,483,938 1,693,954	1,143,429 1,368,202 1,549,661 1,689,567 2,007,745	1,947,535 2,250,954 1,851,508 2,160,592 2,875,101	142,516 151,439 157,747 162,546 178,246	52,735,957 61,180,301 61,838,947 64,960,752 75,490,839	51,675,267 59,703,269 60,651,946 63,586,432 73,591,084	37,625,897 43,074,274 43,157,012 45,250,602 52,541,757	776,613 886,219 948,192 1,004,801 1,185,548	907,554 1,082,134 1,165,296 1,268,329 1,568,889	2,622,511 3,034,176 3,029,581 3,367,624 4,197,417
AGRICULTURE, FORESTRY, AND FISHING									]					
1963. 1964. 1965. 1966.	4,988 6,144 6,839 7,427 8,516	918,384 762,448 1,119,696 1,237,971 1,455,494	867,166 728,521 1,074,876 1,183,654 1,372,674	656,647 495,058 796,679 816,834 931,749	38,492 46,265 54,346 64,494 83,404	15,028 19,241 20,532 27,384 33,677	16,892 -797 89 28,141 30,837	2,320 3,106 3,778 4,207 4,676	624,543 523,743 843,415 927,588 973,549	582,870 501,384 806,334 888,333 906,280	439,229 318,128 n.e. n.e. 587,129	18,834 22,928 32,659 44,310 45,889	9,118 11,075 n.a. n.a. n.a.	56,696 42,557 60,244 82,216 91,363
1968	8,579 9,332 11,634 12,040 13,686	1,265,102 1,425,075 1,915,731 2,332,672 2,792,165	1,196,337 1,318,461 1,788,321 2,198,153 2,618,147	842,903 898,642 1,318,948 1,591,690 1,845,346	71,516 - 97,043 113,492 125,582 142,332	36,146 49,561 46,620 55,620 65,452	18,607 11,272 -26,010 21,161 106,263	4,430 5,127 5,894 6,250 8,206	960,727 974,196 1,202,989 1,670,993 2,231,860	912,086 900,917 1,112,341 1,569,391 2,098,129	623,771 585,644 759,531 1,105,257 1,453,076	41,819 53,439 54,957 67,233 88,942	24,401 28,876 29,020 36,653 45,523	85,411 96,842 101,205 139,673 226,021
MT III HG		}												
1963. 1964. 1965. 1966.	1,550 1,606 1,912 2,227 1,896	275,214 302,685 425,073 771,034 409,580	244,808 289,479 412,351 741,000 387,937	158,384 185,731 259,154 563,624 241,351	14,035 21,979 27,013 44,444 25,614	6,225 8,712 10,742 17,725 11,569	25,001 6,791 32,754 20,769 22,021	843 999 1,172 1,153 1,165	228,876 233,516 342,389 527,689 332,091	199,563 224,025 334,033 507,724 315,354	122,954 129,895 n.a. n.a. 184,868	10,867 15,527 22,655 27,428 17,763	5,169 6,701 n.a. n.a. n.u.	33,520 21,770 46,652 48,855 34,112
1968. 1969. 1970. 1971.	2,075 2,184 1,857 2,322 2,875	388,149 592,739 593,637 631,861 616,107	372,552 569,431 577,278 604,455 590,071	204,594 343,813 328,321 351,647 348,828	26,596 33,490 40,209 38,871 44,321	12,824 17,798 21,209 18,869 20,839	21,447 31,483 26,055 26,981 2,517	1,307 1,206 1,052 1,236 1,303	322,744 417,351 490,821 513,597 445,918	307,792 398,442 479,622 491,338 426,184	155,353 216,233 258,126 238,069 236,144	22,404 21,199 31,978 29,149 27,266	11,137 14,997 17,217 15,378 14,868	33,977 37,781 48,565 52,140 49,334
CONSTRUCTION														
1963 1964 1965 1966 1967	13,031 14,901 18,000 17,603 22,388	3,354,909 4,110,290 5,317,183 5,299,437 6,673,989	3,324,299 4,074,180 5,262,109 5,254,759 6,611,212	2,639,357 3,255,383 4,159,998 4,214,391 5,283,027	53,828 61,613 86,505 75,863 101,047	72,164 77,990 103,066 102,985 125,858	58,474 111,054 176,623 160,119 211,337	8,218 9,904 12,774 12,105 14,256	2,551,794 3,416,622 4,475,929 4,470,921 5,538,329	2,533,478 3,387,362 4,433,687 4,435,636 5,486,776	1,964,209 2,682,093 n.a. n.a. 4,364,764	38,490 49,645 71,179 60,983 73,287	53,907 62,265 n.a. n.a. n.a.	104,033 144,022 225,880 196,965 267,801
1963. • 1969.   1970.   1971.   .972.   .972.   •	20,882 21,356 26,066 27,556 36,308	6,728,252 8,991,497 9,661,472 10,315,985 12,124,532	6,658,281 8,993,298 9,548,215 10,194,213 11,958,045	5,243,438 7,147,594 7,498,747 8,048,815 9,383,092	110,950 160,541 176,644 170,512 210,982	136,468 177,722 195,378 206,301 271,997	239,786 271,222 251,421 297,609 358,559	14,120 14,717 16,439 17,581 19,232	5,676,874 7,454,882 7,922,336 8,354,738 9,771,891	5,620,928 7,372,558 7,831,568 8,256,050 9,632,326	4,399,075 5,857,646 6,113,364 6,443,683 7,460,888	91,566 122,822 128,645 130,124 163,392	112,558 142,401 150,034 161,861 215,001	281,463 352,375 372,402 410,647 491,408
manufacturi ng										Ì				
1963 -964 -965 1966 1967 -968	19,607 21,659 22,534 21,737 24,568 25,951	6,904,268 7,576,416 8,239,182 9,421,868 10,631,459 10,808,629	6,831,413 7,501,104 8,123,715 9,332,302 10,491,059	5,077,924 5,500,743 5,787,809 6,810,371 7,650,516 7,848,644	127,933 140,671 166,221 163,593 208,066 211,689	143,228 164,200 243,903 193,983 225,625 222,130	173,157 285,471 395,148 476,177 493,796 464,186	12,926 15,236 15,811 14,666 17,482 17,578	5,590,996 6,463,840 7,212,082 7,898,611 9,264,344 9,255,467	5,536,882 6,396,296 7,107,755 7,830,538 9,135,190 9,179,908	4,088,684 4,656,151 n.a. n.a. 6,575,884 6,715,241	90,714 110,149 132,746 126,985 160,994 167,048	110,555 135,602 n.a. n.a. n.a.	263,269 351,577 469,019 580,092 609,179 560,841
1969. 1970. 197 . 197 .	25,158 29,980 25,606 30,761	11,082,003 12,140,257 11,739,210 12,357,672	10,927,972 12,025,596 11,621,374 12,216,278	7,730,293 8,718,985 8,354,563 8,781,975	215,994 232,234 235,897 250,294	246,199 262,081 287,044 321,593	475,465 371,743 397,894 510,218	17,087 18,251 18,409 19,593	9,516,214 9,835,342 9,875,995 10,654,692	9,375,099 9,744,871 9,781,474 10,534,292	6,548,161 6,980,892 6,960,042 7,481,256	174,670 169,017 178,568 197,171	210,912 203,533 234,214 267,089	572,454 554,862 573,961 686,985

Footnote at end of table.

Table 9.3--RECEIPTS, SELECTED DEDUCTIONS, AND MET INCOME, BY INDUSTRIAL DIVISION, 1963-1972--Continued
[All figures are estimates based on samples--money amounts are in thousands of dollars]

	,		Returns with	and without ne	t income					Returns	with net incom	me		
					Deductions							Deductions		
Industrial division and year	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net income (less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS. AND SANITARY SERVICES											-			
,	, ma.	007 572	pp/ 140	E40 20E	66 220	(1, 02)	20. 193	2 572	(3/ 853	618.502	200,020	30.437	207 (82)	e1 216
63	5,734 6,132	906,563 1,080,097	886,180 1,046,158	569,295 681,636	56,239 57,479	41,936 46,652	29,173 41,120	3,572 3,856	634,852 870,721	843,721	378,928 546,633	42,170	27,682 36,304	51,316 64,375
65	7,090	1,170,673	1,147,357	746,129	60,850	43,136	56,678	4,519	941,855	922,417	n.a.	40,522	n.a.	84,756
66	7,097	1,295,889	1,276,509	718,629	80,815	52,420	43,892	4,621	1,059,656	1,043,329	n.a.	58,730	n.a.	71,690
67 <b></b>	8,598	1,363,641	1,332,057	780,323	80,787	51,620	78,192	5,715	1,110,270	1,084,617	606,512	56,883	n.a.	110,709
68	10,009	1,764,064	1,731,667	1,079,902	102,033	77,361	70,264	6,125	1,517,321	1,488,968	919,698	76,083	67,061	110,666
69 ,	9,160	1,819,101	1,776,628	1,132,893	91,937	74,293	67,251	5,462	1,385,004	1,347,589	834,420	61,333	60,444	104,732
70	10,272	2,444,073	2,408,997	1,559,255	133,178	97,759	39,470	5,697	1,808,001	1,783,330	1,099,560	79,891	73,470	119,251
71,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11,673	2,221,588	2,185,961	1,310,733	131,265	103,308	72,625	6,625	1,577,842	1,550,724	901,273	78,177 107,108	66,802 85,803	139,669 190,464
72	12,693	2,929,246	2,881,232	1,879,142	160,129	111,425	121,049	7,513	2,408,978	2,365,854	1,534,388	107,108	85,803	190,464
		1			]		ļ							
WHOLESALE AND RETAIL TRADE									l					
63	57,585	19,433,793	19,141,576	14,783,741	176,460	284,530	329,061	39,212	16,122,809	15,883,646	12,300,862	130,898	234,415	464,582
64	63,423	22,837,820	22,556,401	17,455,117	204,455	298,751	442,920	43,438	19,048,912	18,816,475	14,613,350	155,755	246,179	585,509
65	68,219	25,904,288	25,545,434	19,928,975	220,009	305,644	540,257	47,775	22,161,574	21,855,001	n.a.	172,736	n.a.	683,123
66 67	72,393 76,929	27,154,692 30,303,021	26,792,735 29,940,032	20,705,044 22,935,191	241,172 273,182	351,785 428,509	622,674 710,559	49,950 52,382	22,594,422 25,623,178	22,278,800 25,320,462	n.a. 19,436,838	187,182 206,762	n.a. n.a.	779,989 901,697
					1 1	′ 1	1							
68	81,579	33,881,190	33,440,597	25,625,360	273,505	433,578	863,234	58,441	29,763,868	29,371,363	22,533,277	218,036	362,254	1,017,968
69 70	92,537 94,024	41,196,613 41,489,458	40,654,541 40,948,795	31,138,155 30,803,710	365,103 394,597	531,189 599,694	917,668 852,667	63,963 63,756	34,993,468 33,919,418	34,518,970 33,469,893	26,402,274 25,167,790	283,385 294,405	432,091 481,513	1,126,168 1,142,396
71	96,659	43,070,043	42,553,887	31,767,671	407,059	662,636	956,667	64,279	35,910,834	35,483,068	26,639,066	304,368	522,640	1,264,519
72	107,896	49,455,640	48,823,088	36,453,598	473,566	818,788	1,165,119	71,533	41,800,659	41,269,656	30,948,872	351,720	664,115	1,511,358
							ļ							
Wholesale Trade			į											
63	17,403	7,884,824	7,784,455	6,276,826	55,306	119,301	164,222	12,628 13,552	6,839,372	6,752,995	5,438,712 7,143,344	44,625 55,894	108,608	199,544 245,436
64	18,765 19,083	10,090,163 10,730,281	9,988,315	8,162,202 8,792,175	65,486 68,951	117,399 94,804	202,135 229,027	14,503	8,850,412 9,557,248	8,761,558 9,445,041	n,a.	59,483	n.a.	268,987
6566	21,068	11,835,426	11,702,078	9,462,321	80,000	134,102	300,620	15,689	10,069,190	9,951,554	n.a.	65,217	n.a.	343,491
67	20,809	12,138,518	11,996,803	9,800,138	84,186	133,381	271,808	15,000	10,628,171	10,504,609	8,569,192	67,762	n.a.	340,467
68	23.358	14,668,441	14,447,938	11,709,926	93,170	152,225	331,705	17,402	13,349,456	13,145,934	10,661,241	80,036	131,918	374,888
69,	28,385	17,505,511	17,262,447	13,883,202	126,613	175,945	388,758	20,766	15,384,704	15,157,398	12,127,629	104,709	155,674	456,302
70	28,364	18,157,632	17,938,575	14,286,792	138,600	223,108	423,022	20,905	15,998,929	15,810,532	12,602,977	113,369	199,423	497,937
71	26,322	16,752,231	16,529,678	13,051,515	127,330 153,867	224,262	433,809	18,548 21,984	14,739,588	14,552,299	11,507,910 13,898,278	103,950 125,386	190,487 279,317	525,164 606,269
72	30,926	20,114,505	19,859,845	15,645,802	155,667	316,287	519,480	21,904	17,853,108	17,637,564	13,090,270	127,000	2/9,31/	000,209
Retail Trade								ļ	ŀ				1	
63	38,868	11,140,331	10,952,089	8,220,178	116,290	158,037	149,517	25,577	8,930,568	8,780,866	6,614,789	81,792	119,598	248,412
64	43,583	12,401,091	12,224,957	9,035,471	135,282	177,067	232,920	29,146	9,918,860	9,778,183	7,264,228	96,705	135,281	329,723
65	47,921	14,599,476	14,374,186	10,704,861	145,508	203,834	296,048	32,391	12,093,564	11,906,233	n.a.	108,270	n.a.	397,671
66	50,753 54,480	15,100,391	14,876,577	11,092,143 12,786,672	158,739 182,944	214,726 286,999	310,540 426,342	33,907 36,310	12,328,425	12,134,377 14,423,401	n.a. 10,597,521	119,867 134,628	n.a. n.a.	422,761 545,279
67	1 1	17,660,898			1	-	-					1		
168	58,001	19,166,595	18,946,530	13,880,470	180,009	280,716	530,551	40,910 43.044	16,387,229	16,198,271 19,309,850	11,852,056	137,868 178,218	230,265	641,868 667,423
169 170	63,999 65,586	23,639,334 23,309,380	23,340,372 22,987,860	17,223,745 16,501,103	238,032 255,705	354,766 376,219	526,467 428,952	42,777	19,556,996 17,898,043	17,637,001	14,243,437	180,744	281,723	643,766
71	69,725	25,897,459	25,605,890	18,402,069	275,777	430,996	511,584	45,192	20,775,127	20,536,661	14,839,601	196,545	325,022	727,260
72	76,515	29,146,476	28,770,158	20,666,703	317,730	495,925	639,699	49,238	23,772,223	23,458,155	16,922,891	224,494	378,504	898,746
Wholesale and Retail Trade not Allocable									ļ					
		,	10- 00-				15 000	,	250 250	210 000	010 023	, ,,,,	( 200	36.665
63 64	1,314 1,075	408,638 346,566	405,032 343,129	286,737 257,444	4,864 3,687	7,192 4,285	15,322 7,865	1,007	352,869 279,640	349,785 276,734	247,361 205,778	4,481 3,156	6,209 3,340	16,626 10,350
165	1,075	574,531	566,991	431,939	5,550	7,006	15,182	881	510,762	503,727	n.a.	4,983	n.a.	16,465
66	572	218,875	214,080	150,580	2,433	2,957	11,514	354	196,807	192,869	n.a.	2,098	n.a.	13,737
067	1,640	503,605	497,992	348,381	6,052	8,129	12,409	1,072	396,428	392,452	270,125	4,372	n.a.	15,951
968	221	46,154	46,129	34,964	326	637	978	129	27,183	27,158	19,980	132	71	1,212
069	153	51,768	51,722	31,208	458	478	2,443	153	51,768	51,722	31,208	458	478	2,443
970	74	22,446	22,360	15,815	292	-367	693	74	22,446	22,360	15,815	292	367	693
771 772	612 455	420,353 194,659	418,319 193,085	314,087 141,093	3,952 1,969	7,378 6,576	11,274 5,940	539 311	396;119 175,328	394,108 173,937	291,555 127,703	3,873 1,840	7,131 6,294	12,095 6,343
											127.703			

Footnote at end of table.

Table 9.3--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972--Continued [All figures are estimates based on samples--money amounts are in thousands of dollars]

			Returns with	and without ne	tincome					Returns	with net incom	e		
Industrial division and year					Deductions.		Net income					Deductions		
	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	(less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net income
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1963. 1964. 1965. 1966.	15,948 17,904 19,336 21,904 20,340	886,222 835,319 1,036,488 1,177,335 1,030,872	606,580 569,675 724,983 876,574 813,925	103,938 165,685 254,401 265,963 240,369	19,002 20,319 20,289 25,750 23,036	25,983 26,998 32,878 38,829 31,737	119,360 100,234 160,361 112,919 123,900		776,355 685,395 879,663 949,501 877,815	523,752 459,907 599,948 690,057 697,641	133,930 n.a. n.a.	13,955 14,540 12,942 16,344 15,014		143,719 136,916 195,245 169,116 159,261
1968. 1969. 1970. 1971.	25,749 28,610 29,317 30,011 35,764	1,410,564 2,231,634 1,725,317 1,938,809 2,640,156	1,021,199 1,592,735 1,324,212 1,395,524 1,869,415	278,851 454,308 299,323 275,473 522,923	33,140 43,966 40,136 43,202 65,171	43,165 68,965 62,358 70,175 88,442	230,743	18,665	1,136,199 1,854,082 1,307,480 1,688,640 2,138,714	826,641 1,344,320 1,000,275 1,233,690 1,480,214	228,332 399,469 201,197 257,320 407,182	19,035 27,969 23,085 28,719 38,135	29,509 46,416 40,433 51,869 61,097	193,498 324,463 240,242 336,149 464,903
SERVICES								l						
1963. 1964. 1965. 1966.	20,217 25,610 28,902 30,918 35,728	2,395,781 2,600,552 3,217,500 4,532,303 4,710,457	2,336,657 2,520,250 3,130,373 4,395,792 4,620,680	1,089,750 1,273,959 1,535,712 2,282,130 2,622,988	119,244 150,599 157,290 191,118 208,069	80,884 96,287 111,912 146,002 161,649	48,231 54,219 85,386 177,976 183,630	17,161 18,169	1,685,090 1,843,449 2,373,914 3,489,935 3,586,589	1,652,946 1,789,850 2,312,202 3,374,661 3,528,620	775,795 918,177 n.a. n.a. 1,962,310	60,422 79,315 79,077 105,189 127,698	52,257 61,461 n.a. n.a. n.a.	119,059 143,140 203,511 290,740 306,373
1968. 1969. 1970. 1971.	42,150 45,313 53,491 51,548 51,498	5,472,363 5,876,622 7,622,199 7,486,798 7,988,358	5,309,927 5,693,824 7,436,823 7,279,042 7,690,644	2,824,425 2,895,295 3,805,693 3,853,613 4,140,018	240,176 230,006 304,969 328,732 344,695	180,347 202,249 263,933 283,440 306,073	146,711 251,779 194,610 162,413 300,458	28,967	4,056,055 4,563,848 5,316,537 5,344,820 5,955,613	3,920,945 4,424,279 5,194,273 5,200,329 5,706,285	2,022,319 2,213,173 2,550,547 2,649,192 2,978,896	140,212 141,280 165,788 187,650 210,131	123,747 145,836 169,675 178,187 213,740	337,414 419,103 448,582 446,209 572,474
NATURE OF BUSINESS NOT ALLOCABLE														
1963. 1964. 1965. 1966.	452 476 578 545 1,821	7,999 6,585 12,428 19,354 174,251	6,908 6,242 11,920 5,085 172,979	3,288 4,432 7,426 1,665 119,573	243 53 329 203 3,203	256 237 306 786 3,754	104 -815 561 12,417 -1,085		7,159 2,681 11,913 17,670 106,502	6,230 2,360 11,434 3,405 105,340	2,893 1,172 n.a. n.a. 67,761	182 21 273 173 1,217	155 57 n.a. n.a. n.a.	916 526 970 13,305 4,962
1968. 1969. 1970. 1971.	161 157 834 1,649 2,425	46,702 45,348 39,252 51,926 95,763	46,636 45,185 38,922 48,507 91,235	28,831 40,400 29,471 20,905 42,352	410 143 1,460 2,818 2,464	1,360 226 629 2,174 3,136	1,273 -810 -2,663 -5,501 -4,150	4 184 536	46,702 21,256 36,023 23,293 82,514	46,636 21,095 35,773 20,368 78,144	28,831 17,254 26,005 6,700 41,055	410 122 426 813 1,683	1,360 161 401 725 1,653	1,273 258 2,076 4,657 4,470

n.a. - Not available. NOTE: Estimates are rounded and may not add to totals.

Table 9.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972 [All figures are estimates based on samples---money amounts are in thousands of dollars]

			Returns with	and without ne	t income					Retur	ns with net inc	ome		<del></del>
Industrial division and year	Name 2	m-4. 3			Deductions		Net income					Deductions		
maderial division and year	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	(less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net income
ALL INDUSTRIAL DIVISIONS	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1963. 1964. 1965. 1966. 1967.	1,323,187 1,373,517 1,423,980 1,468,725 1,534,360	1,008,742,704 1,086,739,483 1,194,600,662 1,306,517,897 1,374,598,532	1,224,370,364	672,971,818 722,476,998 792,952,590 866,425,312 908,598,347	29,564,177 31,696,173 34,115,127 37,473,286 40,819,886	29,802,537	80,527,706	808,045 858,515 915,311 939,846 988,906	887,327,015 968,052,709 1,079,661,387 1,180,714,247 1,221,446,354	834,410,804 906,747,757 1,011,806,929 1,107,110,112 1,141,379,488	587,506,624 638,617,794 711,552,708 777,092,026 798,844,616	27,680,039 30,487,972 33,370,907	26,550,334 28,532,330	87,740,224
1968. 1969. 1970. 1971. 1972.	1,665,477 1,733,332	1,507,785,704 1,680,482,985 1,750,728,260 1,906,007,776 2,171,209,849	1,403,499,593 1,560,830,321 1,620,886,576 1,763,760,318 2,007,328,615	989,550,267 1,104,571,988 1,146,263,273 1,241,281,637 1,412,500,893	44,384,154 49,139,399 52,941,266 57,260,761 63,748,993	49,523,243 52,185,272	85,961,988 80,218,685 65,901,614 79,700,323 96,760,642	1,008,337 1,063,940		1,256,606,155 1,357,257,862 1,342,807,228 1,496,206,713 1,750,749,567	878,686,065 950,723,315 939,139,145 1,041,731,897 1,223,204,903	41,398,688 41,509,639 46,689,667	40,553,510	95,102,002 93,432,590 83,710,924 96,688,311 112,798,221
AGRICULTURE, FORESTRY, AND FISHING														
1963. 1964. 1965. 1966.	23,270 25,933 27,530 27,945 32,448	7,986,375 6,329,424 7,524,274 8,604,616 9,296,370	7,492,590 5,965,818 7,186,345 8,203,046 8,855,311	5,684,850 4,328,862 5,265,349 5,887,109 6,524,095	248,318 265,701 280,670 319,023 374,213	140,808 142,176 149,438 170,090 200,930	95,652 138,999 237,229 289,214 182,972	12,237 13,968 15,609 16,604 17,567	5,036,374 4,853,505 6,122,740 6,451,549 6,373,905	4,747,011 4,572,049 5,852,133 6,126,741 6,029,093	3,301,034 3,207,877 4,177,722 4,196,737 4,174,397	167,915 174,817 200,108 226,193 233,124		327,540 334,105 425,327 465,397 427,623
1968. 1969. 1970. 1971.	31,244 31,974 37,238 39,932 42,974	9,450,515 12,127,144 14,277,707 14,397,772 17,156,593	9,016,517 11,568,926 13,591,763 13,680,329 16,313,786	6,631,692 8,703,651 10,555,539 10,567,734 12,585,547	363,360 433,834 513,870 528,186 585,330	197,528 251,914 277,165 304,270 342,117	267,925 257,199 65,295 208,050 509,094	17,102 18,190 19,843 22,304 26,856	7,548,562 9,894,313 10,053,338 10,492,339 14,043,218	7,210,058 9,487,602 9,554,311 9,973,951 13,357,568	5,221,880 7,038,297 7,098,072 7,522,447 10,196,133	243,330 294,348 314,083 325,592 418,338		501,390 528,270 493,400 613,415 860,335
MINING				<b>i</b> l				*						
1963. 1964. 1965. 1966.	14,878 14,487 13,285 14,831 14,441	13,055,307 13,314,271 12,602,087 14,609,352 13,679,722	12,448,085 12,709,383 11,903,304 13,889,920 12,754,444	7,295,434 7,525,956 6,905,746 8,187,175 7,409,515	842,167 857,731 830,015 918,697 873,607	342,603 348,323 331,935 387,843 347,512	1,209,730 1,227,575 1,391,939 1,739,573 1,464,256	6,994 7,205 6,627 7,284 7,172	10,982,324 10,428,311 10,475,464 11,962,687 11,573,270	10,482,936 9,965,814 9,924,842 11,392,405 10,795,019	5,893,204 5,468,166 5,499,016 6,470,260 5,979,223	673,922 667,551 639,276 696,325 666,215	273,836 266,511 266,294 296,680 277,673	1,549,553 1,576,627 1,702,451 2,077,853 1,966,189
1968. 1969. 1970. 1971. 1972.	12,813 14,027 14,465 12,613 14,211	14,550,455 16,233,328 17,747,750 19,479,693 22,648,211	13,794,849 15,366,731 16,699,586 18,398,873 21,498,182	8,052,484 9,224,886 9,955,600 10,774,334 11,905,024	911,208 977,471 1,085,965 1,117,972 1,344,549	387,024 426,840 486,377 515,389 627,098	1,603,385 1,553,969 1,834,315 2,160,759 3,199,370	6,823 7,003 7,303 6,366 7,529	12,406,224 12,850,783 14,787,586 14,914,323 17,530,976	11,777,868 12,211,730 13,952,738 14,067,393 16,730,078	6,581,203 6,992,701 8,047,572 7,830,115 8,649,031	722,889 721,531 818,613 764,482 929,103		1,970,311 2,048,220 2,399,507 2,897,239 3,868,673
CONSTRUCTION														
1963. 1964. 1965. 1966. 1967.	96,466 104,134 113,284 112,373 123,180	45,648,687 49,741,423 56,694,897 63,029,874 68,021,913	44,766,916 48,776,202 55,696,213 61,850,382 66,828,236	37,747,598 40,947,386 46,611,664 51,867,138 55,629,499	816,795 859,635 972,906 1,123,883 1,204,572	788,737 866,453 953,698 1,106,634 1,206,928	644,416 943,090 1,257,632 1,398,935 1,543,158	56,727 62,083 71,701 70,461 75,846	34,835,485 39,668,516 46,777,875 51,861,587 55,757,911	34,163,750 38,875,335 45,998,685 50,961,285 54,858,306	28,316,645 32,224,376 38,042,203 42,263,418 45,206,752	614,640 675,551 774,779 893,469 917,494	592,320 674,862 771,301 886,199 945,461	1,161,300 1,445,456 1,780,576 1,974,904 2,214,084
1968	125,999 127,666 138,905 143,092 154,418	72,262,793 83,912,537 90,610,644 97,492,609 108,737,575	70,831,186 82,290,720 88,945,385 95,386,565 106,458,649	58,532,534 68,274,975 73,434,969 78,412,715 87,321,258	1,364,466 1,529,799 1,685,506 1,782,559 2,011,509	1,353,140 1,579,668 1,671,115 1,843,465 2,256,387	1,713,419 1,660,343 1,538,418 1,925,178 1,880,816	79,348 79,113 82,078 86,459 93,348	59,391,628 67,853,428 72,093,301 77,978,159 85,555,747	58,264,162 66,553,498 70,847,768 76,545,518 83,838,454	47,559,051 54,500,964 58,018,772 62,243,832 67,939,227	1,088,206 1,191,472 1,255,666	1,081,507 1,249,187 1,276,174 1,408,498	2,345,391 2,491,285 2,548,013 2,972,381 3,143,065
MANUFACTURING							1							
1963. 1964. 1965. 1966. 1966.	181,800 184,961 185,924 187,642 197,023	429,506,943 464,819,543 514,718,841 571,009,172 590,822,331	419,348,765 453,156,983 502,981,871 557,318,291 576,569,503	350,620,750 390,877,215	13,036,630 13,992,333 15,079,790 16,333,903 17,984,660	14,813,798	40,247,559	119,574 124,556 131,337 133,439 136,749	395,577,121 431,522,477 483,408,292 537,795,065 549,067,125	385,984,909 420,423,494 472,222,299 524,643,926 535,550,993	268,913,762 290,616,682 326,241,363 364,633,538 370,986,841	13,107,548 14,257,052 15,467,514	13,957,937 14,762,291 16,071,671	30,593,319 34,420,063 41,870,269 46,161,490 42,622,875
1968	191,910 202,066 197,807 200,973 203,238	648,964,802 710,084,099 722,911,319 776,478,571 870,463,407	632,925,330 689,906,327 700,090,661 751,346,399 841,062,514	442,193,190 485,101,441 495,879,549 532,440,999	19,757,114 21,533,661 22,892,481 24,516,198	19,237,835 21,818,750 22,705,034 22,737,408	44,411,467 41,256,747 31,846,078 38,750,708	132,393 135,732 120,814 124,555 134,028	603,492,141 635,126,818 604,567,672 660,508,594 793,905,647	588,259,473 616,463,406 585,179,650 638,907,555 767,057,282	407,234,914 427,065,192 406,037,039 444,106,840 537,291,198	18,465,435 19,170,753 18,871,443 20,846,505	18,141,925 19,935,237 19,284,102 19,197,347	46,976,015 45,272,172 37,925,489 44,712,811 52,772,300

			All figures are	estimates bas	ed on samples	money amour	ts are in th	ousands of	iollars					
			Returns with	and without ne	tincome					Retur	ns with net inc	ome		
Industrial division and year	Number of	Total			Deductions		Net income					Deductions		]
	returns	receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	(less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES						•								
1963 1964	56,291	77,870,156	75,710,896 79,450,169	44,570,744 46,320,351	7,360,749 7,871,703	4,951,928 5,175,269	8,925,311 9,738,884	35,164 35,622	70,164,258 74,403,220	68,224,129 72,344,784	39,146,095	6,703,202	4,599,514	9,393,357
1965	56,338 59,676	81,726,057 88,956,519	86,438,612	50,591,152	8,593,748	5,495,856	10,699,309	38,379	83,092,647	80,819,924	41,200,577 46,494,587	7,267,301 8,153,590	4,812,128 5,211,130	10,171,667
1966	59,925	97,097,754	94,205,011	54,677,629	9,475,211	6,119,189	11,619,764	39,245	90,563,695	87,935,896	50,185,038	8,977,156	5,919,111	11,990,041
1967	66,045	102,398,443	99,190,985	58,303,545	10,400,692	6,567,383	10,602,908	42,315	87,786,594	85,161,445	48,018,244	ľ	1 '	11,225,336
1968 1969	65,551 66,944	112,587,061 125,261,815	109,132,172 121,669,836	64,005,891 71,346,721	11,386,819 12,410,656	7,317,244 8,072,485	10,516,059 10,053,831	41,293 41,442	96,281,941 105,586,430	93,724,493 102,991,805	52,974,654 57,873,453	9,787,105	6,582,218 7,162,970	11,404,295
1970	67,398	135,492,476	131,463,171	77,743,359	13,403,308	8,835,172	7,543,718	38,204	105,021,677	102,426,487	58,251,721	10,765,981	7,162,970	9,471,595
1971	71,104	149,722,193	145,274,096	86,093,715	14,971,059	9,347,802	7,899,267	42,444	122,379,486	119,205,195	68,198,544	12,464,996	7,848,765	9,475,970
1972	72,550	167,212,641	162,061,039	95,329,334	17,172,708	10,469,710	8,617,944	42,979	142,237,217	138,345,076	80,143,704	14,916,776	8,923,258	9,976,107
WHOLESALE AND RETAIL TRADE													-	<u> </u>
964	403,435 421,553	309,589,920 335,319,452	303,602,592 329.056.077	241,542,871 260,687,633	2,549,203 2,719,324	3,750,782 3,854,689	5,356,626 6.633,103	257,293 278.306	267,464,640 295,811,803	262,395,896 290,344,293	209,105,618 230,207,982	2,098,405	3,147,075 3,316,237	6,810,996 7,956,192
1965	440,304	365,166,475	358,173,249	282,978,215	2,931,866	4,136,778	7,620,764	299,928	322,343,804	316,160,039	249,940,469	2,463,984	3,529,345	9,175,718
1966	453,174	389,155,391	381,613,152	300,089,372	3,235,453	4,885,817	8,240,466	306,945	339,491,100	332,908,134	260,918,710		4,200,900	9,702,287
1967	465,841	410,369,867	403,232,835	314,809,742	3,567,313	5,285,407	8,931,782	318,746	355,876,403	349,640,978	271,828,207		4,508,120	10,498,513
1968 1969	471,979 524,567	451,898,484 508,264,913	442,509,642 497,415,390	343,742,205 385,199,829	3,865,414 4,422,832	6,009,315 6,960,939	10,355,164	331,752 353,532	399,757,938 443,902,461	391,418,295 434,341,540	303,023,148 335,644,379	3,312,387	5,283,610	11,815,325
1970	518,062	522,546,369	511,316,883	392,391,856	4,872,819	7,536,828	9,671,044	339,987	441,712,023	432,294,326	331,888,858	3,730,727 3,891,348	6,061,208	12,725,572 12,395,411
1971	538,664	575,729,510	563,615,042	432,440,225	5,394,849	8,468,588	11,362,851	355,428	499,950,679	489,423,168	375,780,413	4,424,381	7,169,891	13,991,011
1972	568,228	674,507,820	660,666,978	509,397,534	6,319,521	9,974,545	14,367,925	381,416	573,496,889	561,622,227	432,865,595	5,105,655	8,401,976	17,470,776
Wholesale Trade														
1963	137,617	148,211,264 159,899,254	145,810,454 157,538,432	124,290,702 134,329,596	831,133 869,185	1,478,583 1,490,783	2,479,840	94,215	129,749,851 142,355,585	127,681,567 140,286,957	108,717,039 119,536,717	701,071	1,288,583 1,325,634	3,078,468 3,439,432
1965	146,555	174,066,994	171,414,482	145,393,480	954,242	1,600,206	3,517,384	107,407	155,115,180	152,809,301	129,434,861	813,905	1,418,960	4,070,473
1966	151,177	184,921,354	182,166,272	153,699,528	1,085,795	1,973,031	3,794,051	109,850	164,223,223	161,836,528	136,085,381	910,661	1,739,088	4,365,047
1967	142,531	185,573,100	182,687,302	153,829,515	1,143,934	1,972,457	3,704,518	103,192	163,159,756	160,618,071	134,608,771		1,722,252	4,312,772
1968 1969	153,110 172,138	207,460,606 232,976,637	204,041,662 229,180,568	170,796,173 190,596,872	1,322,902	2,382,728 2,658,606	4,439,165 4,802,752	113,702 122,695	184,683,090 207,113,468	181,743,247 203,772,337	151,439,392 169,051,600	1,308,630	2,128,041 2,396,406	4,997,092 5,512,384
1970. 1971.	165,575	238,793,383	234,885,021	194,841,032	1,632,666	2,887,237	4,440,717	118,414	208,944,501	205,670,776	170,703,835	1,329,150	2,535,904	5,488,342
1971 1972	168,150 180,428	258,726,331 310,201,985	254,598,839 305,391,027	210,948,869 253,069,279	1,762,882	3,219,638 3,803,675	4,816,331 7,436,004	116,552 130,789	224,836,065 274,564,712	221,320,206 270,347,664	183,077,819   223,464,198		2,775,679 3,410,045	5,908,816 8,523,979
	160,426	310,201,963	303,391,027	203,069,279	2,091,360	5,605,675		130,769	214,304,712	270,347,004	223,464,196	1,703,323	3,410,043	8,323,979
Retail Trade	257,383	157,044,641	153,555,461	114,016,990	1,672,419	2 ,203 ,897	2,783,025	158,168	133 ,877 ,777	130,962,166	97,509,324	1,357,805	1,800,370	3,617,538
1964	272,166	171,803,854	168,016,983	123,832,699	1,815,259	2,313,809	3,595,633	174,263	150,243,764	146,952,022	108,445,763	1,524,498	1,947,453	4,368,628
1965 1966	287,591	188,200,772	183,924,517	135,432,385	1,947,436	2,495,487	4,052,089 4,410,477	189,142 195,547	164,770,323 173,725,518	160,947,831 169,568,160	118,701,618	1,624,888 1,773,851	2,075,614	5,036,325
1967	298,432 315,581	202,568,961 220,514,318	197,824,082 216,340,613	145,146,903 157,762,025	2,384,474	2,887,809 3,240,347	5,144,086	209,944	189,217,298	185,587,396	134,599,797	1,968,573	2,438,861 2,734,642	5,290,129 6,078,834
1968	314,602	241,433,185	235,504,058	170,669,086	2,512,364	3,585,485	5,851,773	214,888	212,491,803	207,126,180	149,618,901		1 ' '	6,746,316
1969	351,810	274,649,067	267,615,317	194,151,310	2,898,450	4,290,187	5,946,339	230,274	236,161,853	229,961,608	166,148,416		3,652,912	7,194,807
1970 1971	350,773 366,569	282,086,692 313,959,095	274,808,037 306,048,416	196,441,737 219,382,842	3,215,208 3,592,514	4,611,954 5,188,183	5,217,027 6,486,977	220,550   236,006	231,392,941 272,378,467	225,284,546 265,433,423	160,286,667 190,826,558	2,540,718 2,941,284	3,725,287 4,344,980	6,874,583 8,009,830
1972	386,649	362,850,755	353,886,969	255,403,548	4,200,744	6,139,702	6,889,866	249,787	297,533,430	289,941,267	208,518,078	3,315,577	4,961,570	8,903,180
Wholesale and Retail Trada not Allocable														
1963 1964	8,435 6,784	4,334,015 3,616,344	4,236,677 3,500,662	3,235,179 2,525,338	45,651 34,880	68,302 50,097	93,761 129,002	4,910 3,403	3,837,012 3,212,454	3,752,163 3,105,314	2,879,255	39,529 29,659	58,122 43,150	114,990 148,132
1965	6,158	2,898,709	2,834,250	2,152,350	30,188	41,085	51,291	3,379	2,458,301	2,402,907	1,803,990	25,191	34,771	68,920
.966	3.565	1,665,076	1,622,798	1,242,941	16,643	24,977	35,938	1,548	1,542,359	1,503,446	1,150,011	15,046	22,951	47,111
1967	7,729	4,282,449	4,204,920	3,218,202	38,905	72,603	83,178	5,610	3,499,349	3,435,511	2,619,639	30,626	51,226	106,907
.968969	4,267 619	3,004,693 639,209	2,963,922 619,505	2,276,946 451,647	30,148 12,390	41,102 12,146	64,226 17,180	3,162 564	2,583,045	2,548,868 607,595	1,964,855	24,131 12,035	34,951	71,917
.970	1,714	1,666,294	1,623,825	1,109,087	24,945	37,637	13,300	1,023	627,140 1,374,581	1,339,004	898,356	21,480	11,890 26,196	18,381 32,486
971	3,945	3,044,084	2,967,787	2,108,514	39,453	60,767	59,543	2,870	2,736,147	2,669,539	1,876,036	33,908	49,232	72,365
.972	1,151	1,455,080	1,388,982	924,707	27,417	31,168	42,055	840	1,398,747	1,333,296	883,319	26,753	30,361	43,617

Table 9.4--RECEIPTS, SELECTED DEDUCTIONS, AND NET INCOME, BY INDUSTRIAL DIVISION, 1963-1972--Continued
[All figures are estimates based on samples_money amounts are in thousands of dollars]

			Returns with a	ınd without net	income					Returns wi	th net income			
			·		Deductions		Net income					Deductions		
Industrial division and year	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	(less deficit)	Number of returns	Total receipts	Business receipts	Cost of sales and operations	Deprecia- tion	Taxes	Net incom
FINANCE, INSURANCE, AND REAL ESTATE	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
963 964 965 965 966	375,375 383,727 358,428 402,740 399,115	93,342,867 101,296,801 110,465,502 119,814,911 131,982,953	56,045,458 57,200,239 61,370,561 66,013,937 71,797,493	24,843,485 28,074,208 30,086,411 32,221,922 35,331,676	2,494,030 2,738,852 2,845,406 3,054,653 3,286,979	3,501,119 3,677,855 4,012,275	8,382,346 9,181,629 10,844,377 11,002,481 13,147,224	232,665 237,627 243,113 248,658 257,651	78,950,254 85,242,231 96,201,348 107,471,146 116,296,652	45,252,976 45,256,214 51,027,191 59,547,743 62,422,389	20,290,439 21,889,520 24,889,704 29,902,572 31,145,688	1,767,989 1,931,180 2,086,918 2,190,089 2,453,840	2,525,074 2,667,571 2,899,166 3,214,590 3,419,068	9,852,9 10,957,0 12,509,4 12,762,8 14,877,5
168	407,192 428,969 406,235 417,736 425,088	146,905,082 164,290,937 177,320,048 198,468,720 225,581,228	76,636,579 85,124,705 92,091,887 105,187,629 118,529,783	38,352,934 43,634,213 48,434,362 51,669,927 57,970,771	3,531,061 4,065,452 4,305,785 4,616,644 5,211,840	5,341,210 5,709,281 6,444,457		257,716 266,549 248,586 262,892 265,671	129,978,787 139,677,860 154,284,602 179,489,943 203,596,409	66,798,244 71,078,884 80,155,962 95,516,367 108,193,884	33,735,969 36,448,897 42,899,622 47,849,813 54,084,186	2,639,571 3,053,821 3,237,971 3,581,931 4,036,683	3,762,151 4,169,198 4,555,657 5,294,727 5,955,201	16,998,9 15,772,3 15,081,9 18,532,0 20,565,8
SERVICES									٠					
963. 964. 965. 966.	163,766 176,902 188,177 202,065 220,561	31,614,898 34,101,153 38,377,034 43,082,993 47,441,330	30,018,042 32,487,018 36,546,559 41,184,713 45,210,688	15,980,626 17,806,205 19,851,041 22,560,589 26,351,943	2,389,460 2,577,766 3,009,302	1,018,212 1,099,026 1,291,461 1,424,239 1,511,387	901,109 1,159,005 1,590,097 1,827,647 1,982,587	85,887 98,191 107,440 115,899 129,471	24,250,422 26,059,942 31,176,039 35,059,237 38,326,268	23,100,939 24,905,150 29,747,899 33,553,362 36,551,046	12,507,563 13,761,075 16,240,811 18,502,328 21,272,830	1,419,733 1,561,679 1,910,739 2,218,849 2,242,910	721,702 750,359 975,256 1,105,864 1,141,164	1,619,9 1,868,8 2,302,9 2,587,1 2,797,1
968	228,898 261,633 281,218 287,780 314,795	51,046,273 60,036,636 69,571,428 73,595,971 83,987,745	48,542,750 57,217,736 66,459,515 70,265,637 79,910,175	27,970,369 32,861,148 37,733,747 38,534,214 42,246,883	4,176,363 4,313,698	1,712,680 2,018,844 2,296,475 2,508,875 2,865,079	2,021,876 1,653,105 1,198,703 1,471,098 2,304,498	132,006 143,696 150,525 159,689 184,593	41,029,054 45,923,810 50,449,187 54,654,265 64,144,565	39,069,483 43,884,923 48,249,656 52,203,928 61,075,586	22,300,065 24,958,191 26,804,429 27,990,554 31,723,926	2,359,825 2,446,213 2,668,974 2,937,199 3,383,575	1,327,169 1,480,026 1,622,673 1,745,080 2,115,205	3,083,3 3,334,5 3,384,6 3,459,3 4,103,6
NATURE OF BUSINESS NOT ALLOCABLE														
53 54 55 56 57	7,906 5,482 7,372 8,030 15,706	127,551 91,359 95,033 113,834 585,603	115,449 87,309 85,013 91,912 560,052	66,312 60,381 42,262 57,163 343,370	4,015 1,434 2,960 3,161 12,924	4,278 1,684 2,297 4,480 15,656	-9,198 -3,025 915 5,930 -2,234	1,504 957 1,177 1,311 3,389	66,137 62,704 63,178 58,181 388,226	58,258 60,624 53,917 40,620 370,219	32,264 41,539 26,833 19,425 232,434	1,440 629 1,526 1,754 5,918	1,784 802 1,255 2,127 9,329	6, 4, 10, 18, 24,
.8	6,051 898 4,149 21,438 17,258	120,239 271,576 250,519 642,737 914,629	110,568 269,950 227,725 605,748 827,509	68,968 225,124 134,292 347,774 511,297	2,652 4,014 5,169 19,596 25,210	3,990 5,932 5,796 15,018 28,662	-2,000 2,767 -10,036 -34,992 -7,090	875 210 997 3,803 3,762	91,149 246,046 152,893 387,943 585,188	84,079 244,474 146,330 363,638 529,412	55,181 201,241 93,060 209,339 311,903	1,212 3,842 1,756 8,737 15,258	2,967 5,770 2,410 6,326 15,507	6, 4, 10, 33, 37,

NOTE: Estimates are rounded and may not add to totals.

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_	
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and	
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S	

	ime and initial (If joint return, use first names and middle initials of both) Last no	im4	Your social security number (Husband's, if joint return)
Present	home address (Number and street, including apartment number, or rural routs)		Wife's number, if joint return
	Notice desired (Million) and street, interesting approximate, and interesting and interesting and interesting approximate the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the		Hite's distance, it joint recars
ity, to	wn or post office, State and ZIP code	Occu- pation	Yours
<b>.</b>	CLA		Wife's
1 [] 2 []			65 or over / Blind Enter number of boxes checked hildren who lived with
	filing give her (his) social security number and first you you		
. –			Enter
4 🗆 5 🗆		or dependents (f	number ► _
ال -	of husband (wife) by 19 ) 10 Total exemption	ne claimed	rom line 32)
	11 Wages, salaries, tips, and other employee compensation. (Attach fo	rm W-2 to front. , attach explanation)	11
	12a Dividends (see pages 6 and ) \$	Balance . >	12c
율.	(If gross dividends and other distributions are over \$200, list in Part	of Schedule B.)	
ncome	13 Interest income. If \$200 or less, enter total without fishing in Sci		13
5	14 Income other than wages, dividends, and interest (from line 45)		14
	15 Total (add lines 11, 12c, 13 and 14)		15
	16 Adjustments to income (such as "sick pay," moving expenses, etc. 17 Subtract line 16 from line 15 (adjusted gross income)	from line 50) .	16
	18 Tax, check if from: Tax Tables 1–12, Tax Rate Sched Schedule D Schedule G   or	Form 4726	18
뫒	19 Total credits (from line 61)		19
Credits	20 Income tax (subtract line 19 from line 18)		20
שַ	21 Other taxes (from line 67)		21
a	22 Total (add lines 20 and 21)		
Payments and	or W-2P to front)		
Ĕ	24 1972 Estimated tax payments (include amount allowed	1	
	as credit from 1971 return)		
Ř,	25 Amount paid with Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return	1	
-	26 Other payments (from line 71)		
	27 Total (add lines 23, 24, 25, and 26)		27
punja	28 If line 22 is larger than line 27, enter BALANCE DUE IRS Pay in full with check or money to Internal Rev	return. Meke order payable   > onue Service	28
or Ref	29 If line 27 is larger than line 22, enter amount OVERPAID	· · · · <b>&gt;</b>	30
	31 Line 29 to be credited on 1973 estimated tax   31		
coom	Did you, at any time during the taxable year, have any interest in or sign cover a bank, securities, or other financial account in a foreign comilitary banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683.)	mature or other a buntry (except in	uthority IaU.S. ▶ ☐ Yes ☐ 1
-	Note: Be sure to complete Revenue Sharing (lines 33 and 34) on ne	<u> </u>	
Foreign	Did you, at any time during the taxable year, have any interest in or sig over a bank, securities, or other financial account in a foreign co military banking facility operated by a U.S. financial institution)? If "Yes," attach Form 4683. (For definitions, see Form 4683.)	untry (except in	a U.S.

For	m 10	040 (1972)							Page 2
	9	(a) NAME		(b) Relationship	(c) Months lived in your	(d) Did de-	(e) Amour	t YOU	(f) Amount furnished
<u>.</u>	eu				home. If born or died during year, write B or	pendent have income of \$750 or more?	furnished pendent's If 100% w	support.	ing dependent.
Other	2				1 b.	\$730 ar morer	\$ 100% W	THE ALL.	i s
0	Dependent						7		
	0				umn (a). Enter here and				▶
	- 1	33 Print or type (a) State	the location of	of your principal place → Count~ (	of residence at end of year ( c) Locality. If you lived inside t	not necessarily the	ne same as y	ourposto II (d) Ter	ffice address). waship (see instructions
ř	[100	,-,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		rated city, town, etc., onter its	name; If not, chec	h here >	] ""	on page 8)
ě	ä.	24 6-1			v 10   B: W/SC/9W			inniini	gammananang
Revenue	ម	who (1) ar	re filing a re	ersons included on turn of their own;	or, (2)	For IRS	use only—L	eave blani	* 1 : :
		did not live at the end	e at your pri of the year	ncipal place of res	idence	arra na manana	manasi n	uduudu	an marian in an an an an an an an an an an an an an
PA	RT				ends, and Interest				
35	Bu	siness income (	or loss) (att	ach Schedule C) .				35	
					al assets (attach Schedu	le D)	[	_36	
37	Ne	t gain (or loss)	from Supple	mental Schedule o	f Gains and Losses (attac	ch Form 4797)		37	
38	Per	nsions and annu	ities, rents a	and royalties, partr	erships, estates or trust	s, etc. (attach So	chedule E)	38 -	
				Schedule F)				39 40	
					d on Schedule E-see ins	structions on p	age 8) .	41	
				ons (not reported				42	
		nony	enunas (caut	ionsee instructio	ns on page a)			43	
		ner (state natur	re and sour	re)				44	
				). Enter here and	on line 14		▶	45	
PA	RT	II.—Adjustme	ents to Inc	ome					
46	"Si	ck pay" if inclu	ded in incon	ne (attach Form 24	440 or other required sta	etement)		46	
47	Мо	ving expense (a	itlach Form	3903)				47	
48	Εm	ployee business	expense (a	ittach Form 2106 i	or other statement)			48	
					ent plan, etc. (see Form			49	
					Enter here and on line 1 art if you use Tax Tables		<u>     </u>	50	
_					it il you use lax lables .	1-12 to Inia yo	ur tax.)	51	
		usted gross inc			edule A, line 40 and attac		}	52	
-	(b)	If you do not	itemize dedi	uctions, enter 15%	6 of line 51, but do NO	T enter more	}· · ·		
53	Sut	than \$2,000. (\$ stract line 52 fro		3 is checked)				53	
				ptions claimed on	line 10. by \$750			54	
				54 from line 53 .			[	55	
	(Fig	gure your tax on	the amount	on line 55 by usin	g Tax Rate Schedule X, Y	or Z, or if appl	licable, the	alternati	ve tax from Sched-
			aging from S	Schedule G, or max	imum tax from Form 472	6.) Enter tax o	n line 18.		
		IVCredits							
				ich Schedule R) .			-	<u>56</u>	
		estment credit (		14. 4			· · ·  -	57	
		eign tax credit (					-	58 59	
					office—see instructions o	on page 9 .	• • • •	60	<del></del>
				(attach Form 4874) 58, 59, and 60), E	nter here and on line 19			61	
		VOther Ta							
62	Set	l-employment to	ax (attach S	Schedule SE)		<del></del>	T	62	
					lit (attach Form 4255) .			63	
					here [], if Form 4625 is		[	64	
65	Soc	ial security tax	on tip inco	me not reported to	employer (attach Form	4137)	[	65	
				curity tax on tips (f				66	
				and 66). Enter he	re and on line 21		▶	67	
		VIOther P		·				60 1	
					-see instructions on pa		· · · -	68	
					gasoline and lubricating		n 4136)	70	
				ment Company (att i). Enter here and (	ach Form 2439) on line 26		: : -  -	71 -	
_		,	70	th II S Covern	ment Printing Office 1972	700 770 11040	· · · <del>-</del>	<del></del> -	

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Meaning of Some Terms and

Words Used in Instructions

Adjusted gross Income—Total Income appearing on line 17, Form 1040

Adjusted grass Income—Total Income appearing on fine 17, Form 1040 Technology of estimated tax—A statement which beclaration of estimated with the IRS if one expects to over \$100 or more in tax beyond any withholding tax and credits
Dependent—A person for whom you may claim an exemption on your return you may claim and the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of

qualifying domestic corporations
Dividends Income—Money received by you from

Domestic corporations—Corporations organized and doing business in the U.S.

Excludable sick pay—Generally, the money re-ceived by you while you were off work due to sickness or injury through an employer's wage continuation plan

Exemptions—An allowance of \$750 for you, your wife, and each dependent as provided for on lines 6 thru 9

lines 6 thru 9 ross income—All the money you receive from wages, interest, dividends, business, etc. Does not include such items as unemployment com-

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Itemized Deductions vs. Standard Deduc-

pensation, social security benefits, and divi-dends on veteran's insurance Insurance reimbursements—Money paid to you by an insurance company to cover certain expenses you paid such as doctor hills

Interest income—Income you received for money on deposit in banks, building and loan associations, credit unions, etc.

tions, credit unions, etc.
Interlocutory decree—Divorce not final
Itemized deductions—Certain expenses such as
medical and dental, taxes, contributions and
interest and may be used in reducing your
adjusted gross income to arrive at taxable
income.

Joint return-Both husband and wife use one return together

return together
Low Income allowance—A special feature in the
Tax Tables which provides for a standard deduction up to \$1,300 (\$500 if one is married
and filing a separate return)
Net earnings from self-employment—Generally,
Net earnings from self-employment—Generally,
to self-employment austiness which is subject
to self-employment austiness.

to ser-employment tax
Non-resident Alien—A person from a foreign
country and generally not living in the U.S.
Percentage standard deduction—Generally, 15%
of your adjusted gross income limited to \$2,000
(\$1,000 of one is married and filling a separate

Retirement Plan Payments—Self-em-ployed Persons, 9 Rounding-off to Whole Dollars, 4 Royalties, 16 Sales Tex Tables—State (Optional), 27

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Social Security Income, 1

return). Used by those persons not itemizing

deductions
Power of attorney---Written permission given to another to act for you
Reimbursament----Money paid to you from the insurance company

Resident Allen—A person from a foreign country but living in the U.S.

Retirement income credit—An amount to be sub-tracted from your tax if you qualify for this

Revenue sharing—A program through which State and local governments are given a share of U.S. Individual income Tax

Separate maintenance—A legal statement which provides for the support of a wife (husband) and children and children
Standard deduction—An allowance used to reduce your adjusted gross income when you do
not itemize your deductions

Tax deductible--- Items which may be used to

Widow---A woman whose husband has died Widower-A man whose wife has died

W-2 Form—The form your employer gives you showing wages, income tax withheld and social security tax withheld

#### Here are Some of the New Rules for 1972

#### Short Form 1040A

The Service again has a Short Form 1040A. If in 1972, you had just wages, not more than \$200 of dividends, or not more than \$200 of interest and you do not plan to itemize deductions (interest, taxes and the like) you may be able to use Short Form 1040A.

#### Filing Requirements

You may not have to file a tax return. The limits have been raised for 1972. See page 3 for the new amounts.

#### Exemptions

The deduction for an exemption has been raised from \$675 to \$750.

#### If You Choose the Standard Deduction

The percentage standard deduction has been increased. Instead of multiplying by 13%, now you multiply by 15%. The top limit was \$1,500. Now it is \$2,000. The low income allowance may be used instead of the percentage standard deduction. The allowance was \$1,050, it is now \$1,300

#### Revenue Sharing

Page 2

Revenue sharing is a plan whereby the Federal Government will return money to your State, county and city. Several billion dollars will be given back every year. The sum your area will receive is to be based on how many people live there and what their income is. So it's very IMPORTANT

for you to fill in lines 33 and 34 of Form 1040. Do it with carel Only then will your State, county and city get back its fair share. This money is part of the income tax you pay.

#### **Political Campaigns**

You now may be able to lower your taxes because you gave money for a political campaign in 1972. Claim either a tax credit or an itemized deduction (BUT NOT BOTH), if you gave to a political campaign.

Another way to help with money is to complete Form 4875, the Presidential Election Campaign Fund Statement.

If you decide to use this form, your money will go toward the 1976 Presidential Campaign Fund. \$1.00 of your 1972 tax will go to the fund (\$2.00 if you and your wife (husband) file jointly and both of you participate).

#### **Estimated Taxes**

Estimated taxes are paid in installments throughout the year to lighten your tax payment at the end of the year. Under certain conditions you may be required to pay estimated taxes. For 1972 and later years the filing requirements have been changed (see page 7).

#### Deduction for the Care of Certain Persons

The deduction for the care of dependents and your disabled wife (husband) has been liberalized. This deduction is avail-

able only if expenses are paid to enable you (and if married, your wife (husband) as-suming she (he) is healthy) to be gainfully employed. See page 12 for additional de-tails. Also get Form 2441.

#### Claimed as a Dependent on Your Parent's Return

If you have unearned income (i.e. dividends or interest), could be claimed as a dependent on your parent's return and elect the standard deduction, the standard deduction will be figured on earned in come (i.e. wages) only. For example, if you are a student and file your tax return show ing wages, interest, and dividends and your parents could claim you as a dependent on their tax return you may not be able to use the Tax Tables, and the percentage standard deduction (or low income allow ance) will be based only on your wages-See the blocked instruction on page 7.

#### Credit for Wages Paid or Incurred in Work Incentive (WIN) Programs

Effective for tax years beginning after 1971, employers may claim a tax credit of 20 percent of the salaries and wages incurred or paid to employees hired under a Work Incentive (WIN) Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of emplayment. For special rules and limitations, see Form 4874

#### Guide for Preparing Form 1040

A guide for preparing Form 1040 is located on page 3.

#### Guide for Preparing a Return

You may find it helpful in completing your Form 1040 to follow these steps and check them off as you go.

Step 1.--Gather up your income records including Forms W-2, W-2P, and you a Form W-2 by January 31, or if the one you have is not correct, con-tact your employer as soon as pos-Only he can issue your W-2 or correct it.

Step 2 .- If you are going to list (Itemize) your deductions, collect your expense records, such as med-ical and dental bills. Also, real estate taxes state income tax, home mortinterest, etc. and charitable contributions. To make sure you do not forget any items, look on pages 10 through 13 of these instructions. eck the types of expenses you can deduct. Put these records aside until

Step 3 .- Get the forms or schedules you need but did not receive by mail. See the order blank. The order blank will help you decide which ones you will need.

- Step 4.--Name and Address. Use the mailing label on the forms we sent you. Correct your name and address if necessary. Also show your apart-ment number if you have one. If you did not receive forms with a label print or type your name and address. If you are in the Armed Forces, use your permanent home address. (Note: Show your own address unless you want us to mail your refund or other correspondence to a person act-ing for you. In this case, attach to your return a power of attorney that tells exactly what you want done.)

Step 5 .- Social Security Number, If it is wrong on the label or if you did not receive a label, show your correct number on your return. If you are in the Armed Forces, also give your serial number if different from your social security number.

If you do not have a social security number, get an application Form SS-5 from a Social Security Administration office, post office, or from IRS. File it with the local office of the Social Security Administration. Do this early enough to make sure you receive a number before April 16. If you do not receive your number by April 16, file your return without it and write 'Applied for" in the space for social

security number.

Don't forget to show occupation(s) in space(s) in upper right corner just below social security blocks.

### Form 1040 Instructions

#### Where to Get Forms

As far as practical, we mail forms and schedules directly to you based on what you filed last year. Many people will need only Form 1040. The order blank inside the tax forms package will help you get many of the forms, schedules, and publications referred to in these instructions. Many banks and post offices may also have this same material; however, in the event they don't, fill out the order blank and we will speed your request to you.

Who Must File

(See page 6 for examples of income)

Step 6.—Filing Status. Check only one of the filing status blocks (lines 1 through 5). Your tax rate depends on the block you check. So before you decide, see instruction, Filing Status, on page 4.

Step 7 .- Exemptions. Fill in lines 6 through 10. See instruction, Exemptions, on page 5.

Step 8 .- Fill in the schedules and forms mentioned for lines 12, 13, 35 through 39, and 46 through 49 if you need to. Enter the totals from you schedules on the correct lines on Form 1040.

If you need more space on forms or schedules, attach separate sheets that follow the same size and arrangement of the printed forms, but show your totals on the printed forms. Be sure to put your name and social security number on these separate sheets

Step 9.—Fill in lines 11 through 17.
This will give you your adjusted gross income. The instructions between lines 17 and 18 are guides to tell you where to proceed after you have filled in line 17. If the first instruction is applicable, be sure to check the block.

Step 10.-Now you have to decide whether to use the standard deduction or itemize your deductions. The instruction, Should You Use the Standard Deduction or Should You Itemize Deductions?, on page 6 will help you decide.

Step 11.-Figure your tax if you decided to take the standard deduction tween lines 17 and 18 (if you checked the block, follow the instructions on page 7; or, if you decided to itemize, skip to Step 12). If line 17 is under \$10,000, find your tax in Tax Tables 1 through 12. (The standard deduc-tion is included and your tax is already figured out for you.) Enter the amount on line 18. Skip the rest of this step and step 12.

If line 17 is \$10,000 or more, fill in lines 51 through 55 on the back of your return. (Your standard deduction goes on line 52.) Use Tax Rate Schedule X, Y, or Z to figure your tax. Show the amount on line 18. Skip step 12.

Step 12.-Figure your tax if you decided to itemize deductions. Fill in Schedule A and enter your total de-ductions on line 52 of Form 1040. Fill in lines 51, 53, 54, and 55. Use Tax Rat your ta

If you owe tax, be sure to attach your payment to the front of Form 1040. Note: If you move to a new address after filing your return and you are expecting a refund, be sure to file a change of address with the post office where you moved from. ost office cannot ur new address

Step 13 .- Fill in lines 56 through 71

if you have credits, other taxes, or

other payments to report. Complete

the forms or schedules asked for.

Enter the amounts from these lines on

the front of your return as instructed.

Fill in any other amounts needed for lines 19 through 31. Also, answer the

Step 14.--If you owe tax, show amount on line 28. Attach check or

money order for full amount when you file. Make it out to "Internal Rev-

enue Service" and be sure to write

your social security number on it. If line 28 is less than \$1, you do not

Step 15.--If we owe you a refund, show amount on line 29. On line 30

or 31, show whether you want some or all of the money refunded or

credited to 1973 estimated tay. If line

Step 16.—Fill in lines 33 and 34.

portant. Accurate Revenue Sharing

information will return to your State

and local government their fair share of Federal Individual income taxes.

Note: To participate in the presidential

election campaign fund dollar "check-

Step 17.--Recheck Your Return. Go

over all items and make sure they

are right. Also check your arithmetic.

Step 18 .-- Sign Your Return, It is not

considered a return unless you do.

considered a return unless you do. Both husband and wife have to sign a joint return. If you pay someone to prepare your return, be sure that per-son also signs. If prepared by a firm or corporation, it should be signed in the name of the firm or corporation.

If prepared by your regular, full-time employee, such as a clerk, secretary.

or bookkeeper, the employee does not

Step 19.—Attachments, Attach Forms

W-2 (copy B) to front of Form 1040.
If you took an adjustment for sick pay

2440 or if you are retired because of

a disability, your Form W-2P (copy
B). Attach schedules in alphabetical

order and forms in numbered order.

line 46, be sure to attach Form

off," attach Form 4875.

have to sign.

refund only upon written request.

29 is less than \$1, we will send you a

foreign accounts question.

have to pay.

Tax Rate Schedule X, Y, or your tax. Show the amount		Unless you do this, the post of send your check on to your ne
A	nd your gross income is	***************************************
File a return if you are:	at least:	File a return if you are:
Single or are a widow or widower, and are under 65 Single or are a widow or	\$2,050	Married filing jointly, living together at end of tax year (or
widower, and are 65 or older Single, can be claimed as a dependent on your parent's return, and have taxable divi-	2,800	at date of death of husband or wife), both are 65 or older Married filing separate re- turn, or married, but not living together at end of tax year
dends, interest, or other unearned income Married filing jointly, living together at end of tax year (or	750	A person with income from sources within U.S. possessions
at date of death of husband or wife), both are under 65 Married filing jointly, living	2,800	Self-employed and your net earnings from self-employ- ment were at least \$400
together at end of tax year (or at date of death of husband or wife), one is 65 or older	3,550	If income tax was withheld e you are not required to file a should file to get a refund.

eld even though should file to get a refund.

Page 3

And your gross income is

at least:

\$4,300

750

750

The filing requirement rules are for all U.S. citizens and resident aliens, including those under 21 years of age.

Deceased Taxpayers.—If a person died in 1972, or in 1973 before filing a return for 1972, the executor, administrator, or surviving wife or husband must file a return for the deceased.

The executor or administrator can file joint return with the surviving wife or husband. If an executor or administrator has not been appointed, the survivor can still file a joint return. All the income of both husband and wife must be included on it.

If you are filing such a joint return, write in the signature area that you are filing as death in the name and address space if a refund is due, attach Form 1310 to your return. For more information on this, get Publication 559, Federal Tax Guide for Survivors, Executors, and Administrators.

IRS will figure your tax if your income on line 17 is \$20,000 or less, was only from wages, salary and tips, dividends, interest, pensions and annuities, and you want to take the standard deduc-

All you do is: 1. Place your name and address label on your return, or fill in name, address and social security number. Also fill in occupation. On a joint return, show names, numbers and occupations of both husband and wife.

2. Fill in lines 1 through 17, lines 19, 21, 23, 24, and 26 if necessary. Answer the foreign accounts question and fill in lines 33 and 34

3. On a joint return, show husband's and wife's income separately on the dotted line to the left of the line 17

4. Sign your return. Both husband and wife have to sign a joint return.
5. File on or before April 16, 1973.

We will then figure your tax and send you a refund check if you paid too much or bill you if you did not pay enough.

Note: If you have a retirement income credit, we will figure that also. Just at tach Schedule R after you have answered the question for columns A and B. and filled in lines 2 and 5. Then write RIC on line 19 of Form 1040.

Also, if you want to participate in the presidential election campaign fund dol-lar "check-off" attach Form 4875.

Rounding Off to Whole Dollars.—You may show the money items on your return

Were You Married or Single?---If you were married on December 31, consider

Joint Return.--- in most cases, married

Decide How You Should File.

From the Explanations Below

and schedules in whole dollars. To do this, eliminate any amount less than 50 cents and increase any amount from 50 cents through 99 cents to the next higher dollar.

Recordkeeping Requirements.—Get Publication 552, Recordkeeping Requirements
And A Guide To Tax Publications, for

When To File .....As soon as you can after January 1, but not later than April 16,

Where To File.-Mail your return to the Internal Revenue Service Center for the place where you live. Use the addressed envelope that came with your return, or use the address below.

Send your return to If you live in: Alabama-4800 Buford Highway, Chamblee, Ga.

Alaska—1160 West 1200 South St., Ogden, Utah 84405 84405 -1160 West 1200 South St., Ogden, Utah 84405 Arkansas—3651 S. Interregional Highway, Aus-

rkansas—3651 S. Interregional Highway, Austin, Texas 78740 altfornia—5045 East Butler Ave., Fresno, Calif. 93730 Colorado-1160 West 1200 South St., Ogden,

cut-310 Lowell St., Andover, Mass. Delaware—11601 Roosevelt Blvd., Philadelphia,
Pa. 19155

Pa. 19155 District of Columbia—11601 Roosavelt Blvd., Philadelphia, Pa. 19155 Florida—4800 Buford Highway, Chamblee, Ga.

Georgia—4800 Buford Highmay, 30006
Hawaii—5045 East Butler Ave., Fresno, Calif. -1160 West 1200 South St., Ogden,

Utah 84405
Illinois—2306 East Bannister Rd., Kansas City,
Mo. 64170
Indiane—3131 Democrat Rd., Memphis, Tenn. 38110 wa—2306 East Bannister Rd., Kansas City,

Mo. 64170 Kansas—3651. Interregional Highway, Austin, Texas 78740 Kentucky—3131 Democrat Rd., Memphis, Tenn. 38110

38110 Louislana—3551 S. Interregional Highway, Austin, Texas 78740 Maine—310 Lowell St., Andover, Mass. 01812 Maryland—11601 Roosevelt Blvd., Philadelphia, Pa. 19155 Massachusetts—310 Lowell St., Andover, Mass.

01812 Michigan—Cincinnati, Ohio 45298 Minnesota—1160 West 1200 South St., Ogden, Utah 84405

Utah 84405 Mississippi—4800 Buford Highway, Chamblee, Ga. 30006 Missouri—2306 East Bannister Rd., Kansas

City, Mo. 64170 ontana—1160 West 1200 South St., Ogden, Montana—1160 Utah 84405

Tax Savings.—Before you file a separate return, see if you may be able to reduce your tax by meeting the tests described Nebraska-1160 West 1200 South St., Ogden, evada—1160 West 1200 South St., Ogden, Utah 84405 low in "Were You a Married Person Liv-New Hampshire---310 Lowell St., Andover, Mass. ing Apart From Your Wife or Husband?" so, use the filing status Single or, if you Jersey-1040 Waverly Ave., Holtsville, N.Y. 11799 New Mexico—3651 S. Interregional Highway,

qualify, Unmarried Head of Household. Things to Remember on a Separate Return.-If both husband and wife file separate returns, check the box on line 3,
"Married filing separately." Write your wife's or husband's first name and social security number in the space provided

Check the applicable boxes on line 7 if you can claim the exemptions for your wife or husband. See the instructions for "Exemptions" on this page. Only the one who had income should sign the return.

Were You a Married Person Living Apart from Your Wife or Husband?-Some married persons can file as Single or as Unmarried Head of Household and ignore the rules for married persons filing separate returns. This means that if your wife or husband itemizes deductions, you do not have to. You can use the standard deduction if you want. And, if you use the standard deduction to figure your tax, you can take the full amount allowed. You are not limited to \$1,000. Both husband and wife

can file this way if they meet the tests.
You can file as a single person, and check the box on line 1 for Single, if you meet all of the following tests:

(1) You file a separate return. (2) You haid more than half the cost to

keep up your home for the year. (3) Your wife or husband did not live in

your home at any time during 1972. (4) For over six months of 1972, your home was the main home of your child or stepchild whom you can claim as a

You can check the box on line 4 for Unmarried Head of Household if your home in test (4), above, was the child's main home for all of 1972.

Were You an Unmarried Head of House -There are special tax rates for a person who can meet the tests for being an Unmarried Head of Household. See Tax Tables and Tax Rate Schedule Z.

To use Unmarried Head of Household tax rates, you must, on December 31, 1972, be single or legally separated, and meet test (1) or (2) below.

(1) You paid more than half the cost of keeping up a home which was the main home of your father or mother you can claim as a dependent (you did not have to live with them).

(2) You paid more than half the cost of keeping up your home which, except for temporary absences for vacation, school, tc., was lived in all year by one of the

(a) Your unmarried child, grandchild, foster child or stepchild (they do not have to be your dependents).

(b) Any other relative you can claim as a dependent (see list under "Exemptions" on this page) if he or she is not your dependent under a multiple support agreement (this is where two or more taxpavers supported the relative and no one gave more than half the support).

Taxpayers married to nonresident aliens can qualify as unmarried head of household under certain circumstances. See an IRS office for further information.

Were You a Widow or Widower with a Dependent Child?—You may still be able to use joint return tax rates for 1972 (see Tax Tables and Tax Rate Schedule Y).

If your wife or husband died during

1971 or 1970, you can file a return for 1972 showing only your own income, ex-emptions, and deductions, and figure the tax at joint return rates if you meet all of the following tests:

(1) You did not remarry during 1972.

(2) You could have filed a joint return your wife or husband for the year she or he died. Whether you actually filed jointly does not matter.

(3) You have a child or stepchild you can claim as a dependent.

(4) Your home was the main home of that child during 1972, except for temporary absences for vacation, school, etc.

Check the box on line 5 "Widow(er) with dependent child" and give year of death in the parentheses. Do not claim an exemption for your wife or husband. You can do this only for the year she or he

If your husband (wife) died in 1972 and you had not remarried read the instruction "Were You Married Or Single?" on page

#### Exemptions (\$750 for Each Exemption You Can Take)

Note: If you take your tax from Tax Tables 1-12, do not take separate deduction for exemptions. The deduction has already been allowed in the tax tables.

Lines 6 and 7-You and Your Wife (Husband).---

For You --- You can always take one exemption for yourself. Take two exemptions if you were blind, or are 65 or older. Take three if you were both blind and 65 or older. Be sure to check all the boxes for the exemptions you can take.

Age and blindness are decided as of December 31 However if your 65th hirthday was on January 1, 1973, you can con sider yourself 65 on December 31, 1972.

You can take the age and blindness exemptions for yourself and your wife or husband if she or he does not file a separate return. You cannot take these exemptions for your children or other

For Your Wife (Husband) .--- If you are filing a joint return, you can take an ex-emption for your wife (husband). If you file a separate return, you can take an exemption for her only if she had no income and was not the dependent of someone else.

Your wife's (husband's) exemptions are like your own-one, if she was neither blind nor 65 or older—two, if she was either blind or 65 or older—three, if she was both blind and 65 or older.

If your wife (husband) is a nonresident alien, you may claim her (his) exemptions only if she (he) had no income and is not the dependent of another taxpayer. Use 32, to claim exemption for a nonresident alien wife (husband) instead of line 7. Write wife's (husband's) name column (a). Specify whether wife or hus-band in column (b). Write Nonresident Alien across columns (c) and (d). Use columns (e) and (f) to claim any additional exemptions for age or blindness. Write Blind or 65 or Over, if applicable.

In Case of Death .--- If your wife or husband died during 1972, decide the number of exemptions you can take for her or him as of the date of death.

Proof of Blindness.---If completely blind, attach a statement telling this. If partly blind; you will need a statement from you eve doctor or optometrist that: (a) you can-

not see over 20/200, even with classes: or (b) your field of view does not exceed 20

Lines 8 and 9-Children and Other Dependents.—Show on line 8 the first names and the total number of your dependent children who lived with you during 1972.

If you claim other dependents, complete umns (a) through (f) on page 2, line 32. If dependent died or was born during the year, write in column (c) D for died or B for born. Enter on line 9 the total number of dependents shown on line 32.

Each person you claim as a dependent has to meet all of the following five tests: (1) Income.—Received less than \$750 income. (If your child* was under 19 or was a full-time student, ignore this test.)

(2) Support .- Received over half his support from you or is treated as receiving over half of his support from you under rules for "Children of divorced or separated parents" or "Dependents supported by two or more taxpavers" both on next page. If you file a joint return, the support can be from either husband or wife See 'Meaning of Support" below.

(3) Married Dependents.-Did not file a joint return with husband (wife).

(4) Citizenship or Residence.-Was one of the following: a citizen or resident of the U.S., a resident of Canada, Mexico, the Republic of Panama or Canal Zone, or was an alien child adopted by and living with a U.S. citizen in a foreign country.

(5) Relationship .- Met one of the following tests:

(a) Was related to you in one of the following ways (if filing jointly, the dependent can be related to either husband or wife)-

Daughter-in-law The following if related by blood. Uncle Aunt Nephew Stepsister Stepmother Stepfather Mother-in-law Father-in-law Brother-in-law Sister-in-law Grandchild Son-in-law *Child includes:

Your son, daughter, stepson, stepdaughter.

A child who lived in your home as a member of your family if placed with you by an authorized placement agency for legal adoption.

A foster child who lived in your home as a

member of your family for the whole year. (b) Was a person who lived in your

home as a member of your family for the whole year. Meaning of Support .-- Support includes

things like food, a place to live, clothes, medical and dental care, and cost of education.

Generally in figuring support, you use the actual cost for these things. But if you provide a place for the dependent to live, include it at fair rental value. Support DOES NOT include things like

purchase of an automobile, premiums for life insurance funeral expenses for deceased dependent, purchase of furniture or appliances, income taxes and social security taxes In figuring who furnished over half of a

dependent's support, include the dependent's own money used for his own support, even if his money was not taxable. For example, include social security benefits. but if your child was a student, do not include amounts he received as scholarships.

Student Dependent .-- Even if your child had income of \$750 or more, you can claim him (her) as a dependent if he (she) was a full-time student and met tests (2), (3) and (4) above

To qualify as a student, your child

(1) was enrolled as a full-time student

Page 5

#### Instructions for Page 1 of Form 1040 A husband and wife can file a joint return even if they did not live together for the full year, or if one was a resident alien for the whole year. But they cannot file

yourself married for the whole year. If you were single, divorced, or legally separated on December 31, consider yourself single Things to Remember on a Joint Return.—Use the mailing label sent you with for the whole year. If you were a "Married person living apart from your wife or husband" as described on the next page, consider yourself single for the whole year.
If your wife or husband died during 1972. consider yourself married for the whole Married Persons.—Should you file joint

jointly if one was a nonresident alien at any time during the year. Both husband and vife are responsible for any tax due on a joint return, so if one does not pay, the

your return if it shows names and social security numbers of both husband and wife. If it does not, or if you did not receive a label, show first names and middle initials of both. For example: John F. and Mary L. Doe, Enter social security numbers for both. Show all income, exemptions, and deductions of husband and wife. Both have to sign unless the husband is serving in a

combat zone and receiving Hostile Fire Pay. In that case, the wife can write "Milli tary service in a combat zone" on the line for her husband's signature. Separate Returns .--- You can file separately if both husband and wife had in

come or if only one had income. Both husband and wife have to figure their tax the same way. This means if one itemizes deductions, the other must itemize. If one takes the percentage standard deduction, ard deduction and cannot take the low-income allowance (this is \$650 for a separate return). You each report only your own income exemptions, and deductions, and you are responsible only for the tax due on your own return. If husband and wife live in a community property State and both itemize deductions, those paid from joint funds can be divided equally between them. See Publication 555, Community Property and the Federal Income Tax.

U.S. citizens with foreign addresses (except A.P.O. and F.P.O.) and those excluding income under sec. 911 or 931, should file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

New Mexico—3bb1 S. Interregional Highway, Austin, Texas 78740 New York—310 Lowell St., Andover, Mass. 01812

North Carolina-3131 Democrat Rd., Memphis,

North Dakota-1160 West 1200 South St., Og-

Oklahoma 3651 S. Interregional Highway, Austin, Texas 78740

Oregon-1160 West 1200 South St., Ogden, Utah 84405

Pennsylvania—11601 Roosevelt Bivd., Phila-delphia. Pa. 19155

Rhode Island-310 Lowell St., Andover, Mass.

outh Carolina—4800 Buford Highway, Cham-blee, Ga. 30006

South Dakota—1160 West 1200 South St., Ogden, Utah 84405

Tennessee—3131 Democrat Rd., Memphis, Tenn. 38110

Texas—3651 S. Interregional Highway, Austin, Texas 78740

Utah—1160 West 1200 South St., Ogden, Utah 84405

Vermont-310 Lowell St., Andover, Mass.

Virginia—3131 Democrat Rd., Memphis, Tenn. 38110

Washington---1160 West 1200 South St., Og-den, Utah 84405

West Virginia 3131 Democrat Rd., Memphis, Tenn. 38110

Wisconsin-2306 East Bannister Rd., Kansas City, Mo. 64170

Wyoming-1160 West 1200 South St., Ogden, Utah 84405

Use this address

Internal Revenue Service Center 11601 Roosavett Boulevard Philadelphia, Pa. 19155

Internal Revenue Service

Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155

Department of Finance, Tax Division Charlotte Amalia, St. Thomas Virgin Islands 00801

Foreign Addresses

Panama Canal Zone,

If you are located in:

Puerto Rico (or li excluding income under section 933)

Virgin Islands: Non-permanent residents

Tenn 38110

Ohio-Cincinnati, Ohio 45298

couples will pay less tax if they file jointly.

or separate returns?

Filing Status

at an educational institution* during any five months of 1972, or

(2) had taken a full-time, on-farm training course during any five months of 1972. (The course had to be given by an educational institution* or a State, county, or local government agency.)

"Educational institution means a school that has a regular teaching staff, curriculum, and body of students in attendance. It incudes elementary schools, junior and senior high schools, colleges, universities, technical and mechanical schools, and the like. It also includes a night school in which the student is enrolled for the number of houser or classes that is considered full-time attendance at a similar day school. It does not include on-the-job training courses, correspondence schools, etc.

For more information, get Publication 532, Tax Information for Students and Parents.

Children of Divorced or Separated Parents.—There are special rules—get Publication 501, Your Exemptions and Exemptions for Dependents.

Dependent Supported by Two or More Taxpayers.—If two or more taxpayers supported a person and no one gave more than half the support, get Form 2120, Multiple Support Declaration, and Publication 501, Your Exemptions and Exemptions for Dependents.

Birth or Death of Dependent.—You can take a full \$750 exemption for a dependent who died or was born during 1972 if he (she) met the tests for a dependent for the time he (she) lived.

### What Income To Report

You have to report all income in whatever form received (money, property, services, etc.), unless it is exempt. Examples are given below.

Examples of Income You Must Report.— Wages, salaries, bonuses, commissions,

Dividends.
Earned income from sources outside U.S.

(See Form 2555.)
Earnings (interest) from savings and loan associations, mutual savings banks, credit unions, etc.

Interest on tax refunds.

Interest on bank deposits, bonds, notes. Interest on U.S. Savings Bonds.

Interest on arbitrage bonds issued after Oct. 9, 1969, by State and local governments.

Profits from businesses and professions. Your share of profits from partnerships and small business corporations.

Pensions, annuities, endowments.

Supplemental annuities under the Railroad Retirement Act (but not regular Railroad Retirement Act benefits).

Profits from the sale or exchange of real estate, securities, or other property.

Rents and royalties.

Your share of estate or trust income.

Employer supplemental unemployment

benefits.

Alimony, separate maintenance or support payments received from and deductible.

payments received from and deductible by your husband (wife). Prizes and awards (contests, raffles, etc.). Refunds of State and local taxes (principal

Prizes and awards (contests, raffles, etc.).
Refunds of State and local taxes (principal
amounts) if deducted in a prior year and
resulted in tax benefits.

Embezzied or other illegal income.

Examples of Income You Do Not Report.— Disability retirement payments and other benefits paid by the Veterans Administration. Dividends on veterans' insurance.

Life insurance sums received at a person's death.

Workmen's compensation, insurance, damages, etc., for injury or sickness.

Interest on certain State and municipal bonds.

Federal social security benefits.

Gifts, money or other property you inherited or that was willed to you.

Insurance repayments that were more than the cost of your normal living expenses if you lost the use of your home because of fire or other casualty (repayment of the amount you spent for normal living expenses must be reported as income). Combat pay (see explanation below).

Line 11.—Wages, Salarles, Tips, etc.— Show the total of all wages, salaries, fees, commissions, tips, bonuses, and other amounts your employers paid you before they took out for taxes, insurance, etc. Include in this total:

(1) The amount shown on Form W-2 in the box "Wages paid subject to withholding in 1972" (this will include any tips you reported). See explanation below if you received combat pay.

(2) Any amount shown on Form W-2 in the box "Other compensation paid in 1972"

(3) Tips you did not report to your employer (you show any social security tax due on these tips on line 65—instructions for this are on page 10).

(4) Wages you received but do not have a Form W-2 for.

(5) Fair market value of meals and living a quarters if given by your employer as a matter of your choice and not for his convenience. If your employer gave you meals where you worked and for his convenience, do not report their value. Do not report the value of living quarters if you had to accept them as a condition of employment.

Strike and lockout benefits paid by a union from union dues, including both cash and the fair market value of goods received, are includible in income unless the facts clearly show that such benefits were intended as a gift.

Get Publication 525, Taxable Income and Nontaxable Income, for more information on reporting income received in the form of goods, property, meals, etc. It also explains how you can elect to report the value of restricted property received as compensation when you receive it and then later report any increase in its value as a capital gain.

If your employer paid you more than you spent for business expenses, see the instructions for line 48, on page 9, for reporting this income.

Serving in a War Zone.—Members of the Armed Forces as well as civilian government employees who are prisoners of war or in a missing status as a result of the Vietnam conflict do not have to pay Federal income tax on their pay received for any month such persons are in a missing or prisoner of war status: therefore, under these conditions all of such pay is excludable from income.

An enlisted man does not have to include wages for any month during which he served in a combat zone or in an area in direct support of a combat zone if he qualified for Hostile Fire Pay. Nor does he have to include wages he received while in a hospital because of injuries or sickness from combat zone service. A commissioned officer does not have to include the first \$500 a month of such pay.

If you do not know if your Form W-2 has combat pay already added in, get in touch with your payroll office. Combat pay should not have been included, but if it was, ask for a corrected Form W-2 or a certificate to show your wages when you were in the combat zone or hospital. If you get the criticate, subtract the amount on it from the amount on your W-2 and include the difference on line 11.

Line 12a—Dividends.—For explanation of dividend income, see instructions for Schedule B on page 13. If you received \$200 or less in dividends and other distributions, show the amount after subtracting nontaxable distributions and capital gain distributions, on line 12a, You do not need to list them on a separate schedule.

If you received more than \$200, fill in Schedule B and list names of all payers and amounts received. The note below tells you whether you need to complete Schedule D. Show on line 12a of Form 1040 the total dividends received (this is gross dividends less capital gain distributions and any nontaxable distributions).

Note: If you received capital gain distributions and do not need Schedule D to report any other gains or losses or to figure the alternative tax, do not fill in that schedule. Instead, show 50 percent of your capital gain distributions on line 41 of Form 1040.

Line 12b—Exclusion.—For explanation of dividends exclusion see instructions on page 13.

Line 13—Interest Income.—For explanation of interest income, see page 13. If you received \$200 or less in interest, show the total amount on this line. You do not need to fill in a separate schedule.

If you received over \$200, fill in Schedule B and list names of all payers and amounts received. Then show the total amount on line 13 of Form 1040.

Should You Use the Standard Deduction (line 52(b)) or Itemize Your Deductions (line 52(a))?

One of the important decisions you must make is whether to take the standard deduction or to itemize your actual deductions for charitable contributions, needical expenses, interest, taxes, etc. Because the standard deduction varies at different income levels, it will generally be helpful to follow these guidelines based on your adjusted gross income (line 17). (If married filing separately, use one-half of the following dollar amounts. And be sure to use only the total of your own deductions.)

If line 17 is less than \$8,667 and your itemized deductions are less than \$1,300, find your tax in Tax Tables 1-12 which give you the benefit of the standard deduction. If your deductions exceed \$1,300, Itemize them

If line 17 is between \$8,667 and \$13,333 and your itemized deductions are over 15 percent of line 17, itemize them. If under 15 percent of line 17, take the standard deduction.

If line 17 is over \$13,333 and your itemized deductions are over \$2,000, itemize them. If they are \$2,000 or less, take the standard deduction.

If you have income other than earned income and could be claimed as a dependent on your parent's return be sure to read the blocked instruction under the topic, "Tax—Credits—Payments" on the next page.

#### Tax—Credits—Payments

If the block between lines 17 and 18 is to be checked, follow these instructions.

Caution: If you could be claimed as a dependent on your parent's return and line 17, Form 1040 includes income other than earned income (see mext paragraph for definition of earned income) figure your tax by completing Part III, on page 2, of Form 1040. Do NOT use Tax Tables 1-12. A common example of this is an unmarried full time student (or an unmarried person under 19 years of age) who has dividend or interest income on his (her) own return and his (her) parents are filing a return of their own. If you don't itemize your deductions substitute the following instruction for line 52(b):

52(b) If you do not itemize deductions, enter the larger of:

 15% of that portion of line 17 that is attributable to earned income but not more than \$2,000 (\$1,000 if married filing separately), or

 \$1,300 (\$650 if married filing separately), but not more than your earned income included on line 17.

"Earned income" means wages, salaries, professional fees, etc., as well as compensation for personal services actually rendered. It does not include compensation for personal services redered to a corporation that represents a distribution of earnings and profits rather than a reasonable allowance for personal services actually rendered. If you were engaged in a trade or business in which both personal services and capital were material income producing factors, a reasonable allowance for personal services you rendered, not in excess of 30 percent of your share of net profits of the business, shall be considered as earned income

Line 18—Tax.—

To Figure Your Tax if You Take the Standard Deduction and the Above Blocked Instruction Isn't Applicable

If line 17 is under \$10,000, find your tax in Tax Tables 1–12. The standard deduction has been allowed in these tables. Also, the deduction for the exemptions you claimed has already been allowed in these tables. Enter the tax on line 18. If line 17 is \$10,000 or more, fill in lines

If line 17 is \$10,000 or more, fill in lines 51 through 55 on the back of your return. (Your standard deduction goes on line 52.) Be sure to use correct Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 18.

To Figure Your Tax if You Itemize Deductions

Fill in Schedule A and enter your total deductions on line 52 of Form 1040. Fill in lines 51, 53, 54, and 55. Use Tax Rate Schedule X, Y, or Z to figure your tax. Enter the tax on line 18.

Other Ways to Figure Your Tax

Schedule G, Income Averaging.—It may pay you to use the "averaging method" if after subtracting \$3,000 from your 1972 taxable income (line 55), the balance is over 30 percent of the total of your taxable income for the last four years (1968 through 1971). If you use this method, fill in Schedule G. For more information, get Publication 506, Computing Your Tax Under the Income Averaging Method.

Schedule D, Alternative Tax.—It may pay you to use the alternative tax if you

have a net long-term capital gain, or if your net long-term capital gain was more than your net short-term capital loss. See Alternative Tax Computation on Schedule D. If you use this method, fill in Schedule D.

Form 4726, Maximum Tax on Earned Income.—The tax on earned taxable income is limited to a maximum rate of 50 percent for 1972. Get Form 4726 for more information if your earned taxable income was over:

\$38,000 and you are single, \$52,000 and you are married filing jointly or are a widow(er) with dependent child. or

\$38,000 and you claim unmarried head of household.

Line 21—Other Taxes.—Enter the amount shown on line 67. Also include in your total for line 21 any income tax from accumulation trusts under sections 668 and 669 of the Internal Revenue Code (see Form 4970). On the dotted line to the left of the line 21 entry space, write "Tax from Form 4970," and show the amount.

Line 23—Federal Income Tax Withheld.— Enter the total income tax withheld as shown on your Forms W-2 or W-2P.

Line 24—Estimated Tax Payments.—If you and your wife (hushand) filed a joint declaration of estimated tax for 1972 but decide to file separate income tax returns for 1972, either of you can claim all the estimated tax paid. Or, you can each claim part in whatever amounts you agree to. Be sure to show the social security numbers of both on both returns.

If you and your wife (husband) filed separate estimated tax declarations for 1972 but decide to file a joint income tax return for 1972, enter on this line the total of the amounts paid on your separate declarations. Be sure to show both social security numbers on your joint return.

Follow the above instructions even if your wife (husband) has died.

Line 25—Extension of Time to File 1972 Return.—If you filed an application to request an automatic 2-month extension of time to file Form 1040 for 1972, enter the amount paid with Form 4868 on this line.

Line 27—Special Note for Beneficiary of a Trust.—If you have a tax credit because of the "throwback" rule, include the credit in your total for line 27 (see Form 4970). On the dotted line to the left of the line 27 entry space, write "Throwback credit," and show the amount.

Line 28—Batance Due.—In most cases, persons who have income tax withheld from their wages will find that the amount withheld will be fairly close to their tax for the year. Sometimes it is not and this is more likely to happen if both husband and wife worked.

If you find that you need more income tax withheld for 1973, you can file a new allowance certificate, Form W-4, with your employer and claim fewer allowances or ask him to withhold more money. Or, if you prafer, you can file a Declaration of Estimated Tax on Form 1040-ES and make installment payments. For more information, get Publication 505, Tax Withholding and Declaration of Estimated Tax.

Penalty for Not Paying Tax.—Generally, a penalty is charged if the balance due on Form 1040 is not paid by the date the return is due, which is April 16 this year. The penalty is one-half percent of the un-

paid amount for each month or part of a month it remains unpaid—up to 25 percent of the unpaid amount. This penalty cannot be deducted on your return, and it is in addition to the interest charge of 6 percent a year on the unpaid amount.

Penalty for Not Paying Enough Tax During the Year.—Add innes 64, 65, 66, and 69. Subtract this total from line 22 and call the difference total A. Add lines 69, 25 (unless extension is filed and tax is paid before January 31, 1973) and 70. Subtract this total from line 27 and call the difference total B.

If total B is less than 80 percent (66% percent for farmers and fishermen) of total A, you may owe a penalty unless you meet one or more of the exceptions explained on Form 2210 (Form 2210F for farmers and fishermen). Attach this form or a statement to your return to show how you figured the penalty or which exceptions you believe you meet.

If you owe a penalty, show the amount in the bottom margin on page 1 of Form 1040 and write "Penalty—estimated tax." If you owe tax on line 28, include the penalty amount in with your total. Or, if you are overpaid, subtract the penalty amount from overpayment on line 29.

Line 31—Overpayments Credited to 1973 Estimated Tax.—We will apply amounts you want credited to estimated tax to the account under your social security number, unless you attach a request to apply it to your wife's (husband's) account. The request should include her (his) social security number if it is not shown on the return.

#### Declaration of Estimated Tax

Every citizen of the United States or resident of the United States, Puerto Rico, Virgin Islands, Guam and American Samoa shall make a declaration of his (her) estimated tax if his (her) total estimated tax is \$100 or more and he (she):

(1) Can reasonably expect to receive more than \$500 from sources other than wages subject to withholding or

wages subject to withholding; or,

(2) Can reasonably expect gross income

(a) \$20,000 for a single individual, a head of a household, or a widow or widower entitled to the special tax rates:

(b) \$20,000 for a married individual entitled to file a joint declaration with his wife (her husband), but only if his wife (her husband) has not received wages for the taxable year.

 \$20,000 for a married person living apart from husband or wife as described on page 5.

(d) \$10,000 for a married individual entitled to tille a joint declaration with his wife (her husband), but only if both he (she) and his wife (her husband) have received wages for the taxable year; or,

(e) \$5,000 for a married individual not entitled to file a joint declaration with his wife (her husband).

See Form 1040-ES for details.

Do You Have an Account in a Foreign Country?—Read the question and check the "Yes" or "No" block. If you have checked the "Yes" block attach Form 4683. The "No" block should be checked if (1) you have no foreign accounts, (2) you own 50 percent or less of the stock in any corporation which owns one or more foreign accounts, or (3) you have an account in a U.S. military banking facility operated by a U.S. financial institution.

#### Instructions for Page 2 of Form 1040

Lines 33 and 34—Revenue Sharing.— How much of several billion dollars of federal money your State and local government receives yearly depends on how you complete lines 33 and 34.

Specific Instructions for Lines 33, columns (a) through (d).—Show where you lived as of December 31, 1972, even though you may have moved since then, or may have been temporarily absent from your usual home (on business or vacation, etc.) on that date. Do not enter the name of a city or town that you live near but outside of, even though that city or town is your postal mailing address.

Outside U.S.—If you lived outside the United States on December 31, 1972, write "outside U.S." on line 33, column (a), and leave columns (b), (c), and (d) blank. However, if you are filing a joint return with your wife or husband who lived inside the United States, show her or his U.S. residence and complete the remaining columns.

Married Persons Inside U.S. Not Living Together.—If you are filing a joint return with a wife or husband who did not live with you in the United States on December 31, 1972, and no dependents are claimed on the return, show the home of either the husband or the wife; if dependents are claimed on the joint return, show the home where most of the family lived.

Line 33, column (a)—State.—Enter in this column the abbreviation for the State (or the District of Columbia) in which you lived on December 31, 1972

Line 33, column (b)—County.—Print or type the full name (do not abbreviate) of the County ('Parish' in Louisiana; organized "Borough" in Alaska) in which you lived on December 31, 1972, unless you lived in one of the following places on that date.

If you lived in one of the following places, leave line 33, column (b) blank:

Alaska (not within an organized Borough)
Washington, D.C.
Baltimore City, Maryland
St. Louis, Missouri
Carson City, Nevada
Certain Cities in Virginia—

Alexandria Lexington Bedford Lynchburg Bristol Martineville Buena Vista **Newport News** Charlottesville Norfolk Chesapeake Norton Clifton Forge Petersburg Colonial Heights Portsmouth Covington Radford Danville Richmond Emporia Roanoke Fairfax Salem Falls Church South Bostor Franklin Staunton Fredericksburg Suffolk Virginia Beach Galax Hampton Wayneshorn Harrisonburg Williamsburg

Line 33, column (c)—Locality,—If on December 31, 1972, you lived inside an incorporated city, town, or village, print or type the name of the municipality. Please do not abbreviate. If you did not live inside the boundaries of such a location, check the box in this column. Line 33, column (d)—Township.—In some States, a township is called a "town." "organized town." "plantation," "precinct," or "location." Print or type the full name of the township in which you lived on December 31, 1972, only if you lived in a township in one of the following States:

New Hampshire Connecticut (towns) (towns and and precincts) (ocations) New Jersey New York (towns) North Dakota Maine (towns and plantations) Massachusetts Pennsylvania Rhode Island (towns) South Dakota (towns) Michigan Vermont (organized Minnesota (townships and towns) towns) Washington Wisconsin (towns) Missouri

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if you did not live in one of the above States on December 31, 1972, leave fine 33, column (d) blank.

Line 34.—in order for the Federal government to distribute "revenue sharing" funds properly to States, counties, townships, and municipalities, we must know how many people live in each place. Tax returns can count much of your population, but we need to subtract from this count anyone who should be counted some where else. This is the purpose of line 34 Accordingly, please enter in the box in the middle of line 34 the number of persons included on line 10 of your return who are filing a separate return of their own, or who should not be counted at your residence on December 31, 1972. The latter includes persons listed on your return who did not live with you on Decem ber 31, 1972, such as a husband or wife (on a joint return) who lived elsewhere and dependents who lived elsewhere. Dependent students who were away at school on December 31, 1972, but who live with you when not at school, are to be considered as living with you.

## PART 1.—Income Other Than Wages, Dividends, and Interest

#### Miscellaneous Income

Line 40—Fully Taxable Pensions and Annuities (Not Reported on Schedule E).— See Instructions for Schedule E for information on pensions and annuities.

Use this line to report:

- (1) Pensions and annuities if you paid no part of their cost.
- (2) Military retirement pay even if you have a Form W-2.
- (3) Disability retirement income if you are below the normal retirement age.
- (4) Amounts received as annuity under the special rule (see Instructions for Schedule E) if you recovered your entire cost before January 1, 1972.
- (5) Taxable ordinary income from retirement plan or profit-sharing distributions.

Line 41—50% of Capital Gain Distributions (Not Reported on Schedule D).—See instructions for line 12a—Dividends, on page 6.

Line 42—State Income Tax Refunds.— Show refund of State Income tax if you took a deduction for it in a prior year and you paid less Federal tax by doing so.

Line 43—Alimony.—Show amounts you received as alimony or separate maintenance.

Line 44—Other.—Use this line to report and tell the source of any income you cannot find a place for on your return or other schedules. Include prizes, awards, amounts you recovered for bad debts, or other items that reduced your tax in a prior year.

Net Operating Loss.—If you had a business or trade in 1972 and it lost money, you can subtract the loss from your 1972 income. (The loss can also be from a personal casualty or theft loss or from selling or disposing of real or depreciable property used in your trade or business.)

If your losses were greater than your income, the difference may result in a "net operating loss." Generally, you can use it to reduce your income for the three years before 1972 and the five years after 1972. This means you have to carry the loss back to 1969 and then bring any remaining loss forward to 1970, 1971, and 1973 through 1977, if you are due a refund from the "carryback," you may use Form 1045 to get a quick refund.

If you had a loss in a prior year to carry forward to 1972, enter it as a "minus"

figure on line 44. Attach a separate sheet showing how you figured the amount.

### PART II.—Adjustments to Income

Line 46—Sick Pay Exclusion.—You may be able to take an exclusion for pay you received while you were absent from work because of injury or sickness, if you were covered by a sick pay plan paid for by your employer, if both you and your employer paid for the plan, you can exclude all the benefits you received from the part you paid. But there is a limit on excluding benefits you received from the part your perceived from the part your employer paid.

A disability pension may also qualify for the sick pay exclusion.

For more information and how to figure your exclusion, get Form 2440 and Publication 522, Adjustments to Income for Sick Pay.

Show the amount of your sick pay exclusion on line 46. Attach Form 2440 (or a statement showing how you figured the exclusion, when you were absent, regular weekly rate of pay, and whether you were in the hospital). If you are retired on disability and have a sick pay exclusion, you

can attach the Form W-2P you received from the payer of the pension, if it shows the amount excludable. You do not have to attach Form 2440 or a statement.

Line 47—Moving Expenses.—Employees, including new employees, and self-employed persons, including partners, can deduct certain moving expenses. The move had to be in connection with your job or business. The expenses you can deduct include the cost of moving your furniture and other household goods, personal beingings, and members of your family. You can also deduct meals and lodging while traveling to your new home.

Up to a certain amount, you can also deduct for:

- (1) Travel, meals, and lodging for househunting trips you made after getting the job and before you moved.
- (2) Meals and lodging while in temporary quarters in the general area of your new place of work, for up to 30 days after you got the job.
- (3) Expenses for selling, buying, or leasing your new or old home.

For more information, get Form 3903 and Publication 521, Tax Information on Moving Expenses.

If you can deduct moving expenses, fill in Form 3903. You also have to report on line 11 of Form 1040 all amounts you were paid or repaid for moving expenses. (If you were employed, these amounts should appear on the Form W-2 your employer gave you.) Then show your allowable expenses on line 47.

Line 48—Employee Business Expenses (and Employer Payments).—

Deductible Expenses and Excess Payments.—You can deduct the expenses listed below that were not paid by your employer. If you paid part of an expense and your employer paid part, you can deduct the amount you paid. If your employer paid you more than you spent, report the difference as income. (See instruction "Reporting Deductions and Excess Payments" on this page.)

- (1) Travel and Transportation.—Bus, taxi, plane, train, etc., fares or the cost of using your car in your work.
- (2) Meals and Lodging.—You can deduct these if you were temporarily away on business at least overnight from the general area of your main place of work. You cannot deduct the cost of meals on daily trips where you did not need to sleep or rest.
- (3) Outside Salesman.—In addition to the above, an outside salesman can generally deduct other expenses necessary in sales work. For example, selling expenses, stationery, and postage. An outside salesman is one who does all his selling away from his employer's place of business. If your main duties are service and delivery, such as a milk driver-salesman, you are not an outside salesman.
- (4) Other Business Expenses.—If you Itemize deductions on Schedule A, you can also deduct other business expenses under the heading "Miscellaneous deductions." Examples of such other expenses are dues to unions and professional organizations, and the cost of tools, materials, etc., that your employer did not pay for.

If you claim a deduction for business expenses, attach Form 2106 or a statement showing the following:

- (1) The total of all amounts received from or charged to your employer.
- (2) The amount of your business expenses broken down into broad subjects.

  (3) The number of days away from home
- (3) The number of days away from home on business.

Even if you do not claim a deduction for your business expenses, you have to attach the above information unless you were required to, and did, make a satisfactory accounting of them to your employer.

If your expenses were the type necessary to carry out your employer's trade or business, and you gave him proof of the time, place, and business reason of the travel, you are considered to have made a salisfactory accounting (1) as to travel expenses (other than transportation expenses to and from destination), if you receive, instead of actual living expenses, a daily allowance of no more than the greater of \$36 or the maximum per diem rate authorized to be paid by the Federal Government in the locality in which the travel is performed, and (2) as to transportation expenses, if you receive a mileage allowance of no more than 15 cents a mile.

If you use your own car for business reasons, you can deduct what it cost you for business use. Instead of figuring your actual expenses such as gas, oil, repairs, license tags, insurance, depreciation, you can take a fixed mileage rate.

This is figured at 12 cents a mile for the first 15,000 miles and 9 cents for each mile over 15,000. Add to this amount your parking fees and toils.

You can change methods of figuring your cost from year to year. But you cannot change to the fixed mileage rate if you claimed depreciation and did not use the straight line method, or if you claimed additional first-year depreciation.

For more information, get Publication 463, Travel, Entertainment and Gift Expenses.

Reporting Deductions and Excess Payments.—Report expenses and payments as explained below.

- (1) If your employer paid you more than you spent, report the difference on line 44, under "Other."
- (2) If you spent more than your employer paid you for travel and transportation,
  meals and lodging, and outside salesman
  expenses, you can deduct the difference
  on line 48. If you itemize deductions and
  had other business expenses your employer did not pay for, you can deduct them
  under "Miscellaneous deductions" on
  Schedule A.
- (3) If your expenses equaled the payments you received (or were more than the payments but you do not want to claim a deduction for the difference), write on the bottom margin of page 2, Form 1040, "Employer payments were not more than my business expenses."

Note: If your Form W-2 includes amounts your employer paid you for business expenses, attach Form 2106 or a statement. (See above instruction "Deductible Expenses and Excess Payments.") Include your total expense on line 48.

Line 49—Payments as a Self-Employed Person to a Retirement Plan.—If you are self-employed and pald into a qualified pension, profit-sharing, annuity or bond purchase plan, get Form 4848.

#### PART IV.-Credits

Line 56—Retirement Income Credit.—See instructions for Schedule R.

Line 57—Investment Credit.—For exceptions and conditions under which you can take an investment credit, get Form 3468.

Line 58—Foreign Tax Credit.—You can claim credit for income tax payments to a foreign country or U.S. possession only if you itemize deductions. For more information, get Form 1116.

Line 59—Credit for Contributions to Candidates for Public Office.—You may claim a tax credit on line 59, Form 1040 or an itemized deduction on line 32, Schedule A (Form 1040), but you cannot claim both, for political contributions paid after December 31, 1971.

If you elect to claim a credit on line 59, Form 1040, the amount of the credit is one-half of the political contributions paid, but not more than \$12.50 (\$25 if married and filing a joint return). This credit may not exceed the tax on line 18, less the amount of the credits on lines 56, 57, and 58; therefore, make a side calculation before you enter the credit on line 59.

#### Definitio

"Political contributions" means a contribution or gift of money to-

- (1) An individual who is a candidate for nomination or election to any Federal, State, or local elective public office in any primary, general, or special election, for use by him to further his candidacy for nomination or election to that office:
- (2) Any committee, association, or organization organized and operated exclusively for the purpose of influencing, or attempting to influence, the nomination election of one or more individuals who are candidates for nomination or election to any Federal, State, or local elective public office, for use by such committee, association, or organization to further the candidacy of the individual or individuals for nomination or election to the office:
- (3) The national committee of a national political party;
- (4) The State committee of a national political party as designated by the State committee of that party; or
- (5) A local committee of a national political party as designated by the State committee of that party.

"Candidate" means an individual who has publicly announced that he is a candidate for nomination or election to any Federal, State, or local elective public office and he meets the qualifications prescribed by law to hold the office.

#### "National political party" means:

- (1) In the case of contributions made during a taxable year of the taxpayer in which the electors of President and Vice President are chosen, a political party presenting candidates or electors for such offices on the official election ballot of ten or more States; or
- (2) In the case of contributions made during any other taxable year of the taxpayer, a political party which met the qualifications described in the preceding paragraph (1) in the last preceding election of a President and Vice President.

"State" means the various States and the District of Columbia.

"Local" means a political subdivision or part thereof, or two or more political subdivisions or parts thereof, of a State.

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#### PART V.—Other Taxes

Line 62—Self-employment Tax.—Enter amount shown on line 16, Schedule SE.

Line 63-Tax from Recomputing Prior Year Investment Credit.-Enter the difference between the credit taken in a prior year and the credit you refigured due to disposing of the property early. Attach Form 4255.

Line 64-Minimum Tax.---If you have items of tax preference (accelerated depreciation, stock options, long-term capital gains, etc.) of more than \$15,000. attach Form 4625 even if there is no minimum tax due.

Lines 65 and 66-Tax on Tip Income.--If you received tips you did not report to your employer, or if your wages were not enough for him to withhold social security or railroad retirement tax, you have to pay these taxes with your Form 1040.

The Form W-2 your employer gives you will show any social security tax you owe on tips you reported to him. Enter that amount on line 66.

For tips you did not report but must pay social security tax on, attach Form 4137. Enter the tax on line 65. For tips you have to pay railroad retirement tax on, get in touch with your nearest Railroad Retirement Board office for information, Include the tax on line 65. On the dotted line to the left write "RR tax on tips."

Be sure all your tips are included as income on line 11. Form 1040

#### PART VI.—Other Payments

Line 68-Excess Social Security Tax Withheld—More Than One Employer.—If you had more than one employer in 1972 and together they paid you more than \$9,000 in wages, too much social security (FICA) tax may have been taken out of your wages If too much was withheld, you can take credit for it against your income tax. Fol low the steps below to figure your credit. you are filing a joint return, you have to figure this separately for you and your wife

o 1. (a) Add all social sec (FICA) tax withheld employers from wages as shown on forms W-2 for 1972.	by your
Caution: Do not inc more than \$468 for employer. (See note follows.) Enter the there	any that
(b) Add all uncollected ta tips, if any, as shown all Forms W-2 for 19 Enter the total here	n on
2. Add (a) and (b)	🗀 🔻
3. Subtract	\$468.00
4. Enter this amount on F 1040, line 68	orm <b>\$</b>

Note: If any employer took out more than \$468 for social security tax, ask him to refund the excess amount owed you. You cannot take credit for it on your return.

Excess Hospital Insurance Benefits Tax (Railroad Employees and Railroad Employee Representatives).-If in 1972 you

received taxable PRTA compensation (extaxable compensation earned or deemed earned in a year prior to 1968) and you also received FICA (social security) wages and the total of the compensation and wages is more than \$9,000. you are entitled to claim on line 68 any excess of that amount that was applied as payment for hospital insurance tax. To compute the excess, see Form 4469.

Line 69-Credit for Federal Taxes on Special Fuels, Nonhighway Gasoline and Lu-bricating Oil.—Enter on this line any tax credit you can take for:

- (1) Gasoline used-
- (a) on a farm for farming use. (b) in vehicles and machines used off the highway, such as in boats and, generally, in commercial aircraft.
- (c) in vehicles furnishing certain public transportation by land.
- (2) Lubricating oil used for any purpose other than in a highway motor vehicle.
- (3) Special fuels used---
- (a) on a farm for farming use.
- (b) in vehicles furnishing certain public transportation by land.
- (c) generally, in commercial aviation or under other conditions not subject

Attach Form 4136. For more information, get Publication 225, Farmer's Tax Guide, or Publication 378, Federal Fuel Tax Credit or Refund for Nonhighway and Transit Users

Line 70--Credit for Taxes Paid by Regulated Investment Companies.—Enter the credit on this line. Attach Copy B of Form

#### Instructions for Schedule A (Form 1040)

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#### Itemized Deductions

(See the blocked instruction on page 6. Should You Use the Standard Deduction or Itemize Your Deductions?)

#### Medical and Dental Expenses

First, if you decide to itemize your deductions, you can deduct one half (up to \$150) of the amount you paid for medical care insurance even if you have no other medical eynenses

If you had payments for medicines, doc tors, hospitals, etc., follow the step-by-step instructions in line 1 through 10 on Sched ule A. Follow these lines carefully because they show you how much you can deduct. Show the amount you paid for medi-cine and drugs. Next, subtract 1 percent of your adjusted gross income from that amount. Add the amounts on lines 4, 5, and 6. Then subtract from the total, 3 percent of your adjusted gross income. The remainder plus your medical care insurance on line 1, is your medical expense deduc tion. The one percent and three percent limitations apply in all cases, regardless of your age or the age of your wife (husband) or other dependents.

The medical expenses can be for your self, your wife (husband) or any dependent who received over half his (her) support from you even if the dependent had income of \$750 or more.

Include all amounts you paid during 1972, but do not include amounts repaid to you, or paid to anyone else, by hospital, health or accident insurance: And be sure

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to include on line 5 the rest of the amount you paid for medical care insurance (the amount you could not list on line 1). Some examples of what you can and cannot deduct are given below.

Types of Expenses You Can Deduct .--Payments for medicines, drugs, vac-cines, and vitamins your doctor told you to take, but not vitamins you take on your own just to keep healthy.

Payments to hospitals, physicians (medical doctors and osteopaths), dentists, nurses, chiropractors, podiatrists, physio-therapist, psychiatrists, psychoanalysts, and eye doctors or others who examine or test eyes. (If you pay someone to do both nursing and housework, you can deduct only the nursing cost.)

Payments for false teeth, eyeglasses, medical and surgical aids, arches, braces, crutches, sacroiliac belts, wheelchairs, batteries for hearing aids, orthopedic shoes and cost and care of seeing eye dogs, etc.

Payments for ambulance service and other travel costs necessary to get medical care. Instead of figuring amounts you spent for gas, oil, etc., for your car, you can take 6 cents a mile.

Payments for examinations, X-ray services, insulin treatment, whirlpool baths the doctor ordered, meals and lodging if part for care in a hospital or similar place hospital or medical insurance in cluding monthly payments for extra medi-cal insurance under Medicare.

Types of Expenses You Cannot Deduct ---Payments for funerals and cemetery lots cosmetics, illegal operations or drugs that are against the law, travel your doctor tells

you to take for rest or change, life insurance policies, the part of social security tax you pay for basic Medicare.

If you need more information, get Publication 502, Deduction for Medical and Dental Expenses

#### Tayes

You Can Deduct.-

Real estate taxes

State and local taxes on gas used in your car, boat, etc. For amount to deduct for gas used in your car, see State Gaso-Tax Table on page 11.

State and local income taxes

Personal property taxes. If part of the amount you paid for your car tags was based on the car's value, you can deduct that part as a personal property tax. If you need more information about this contact your local Internal Revenue

General sales taxes. For amount to deduct, see the Optional State Sales Tax

The only sales taxes you can add to the table amount are those on the following

- (1) A boat an airplane, a trailer home, or materials you bought to build a home if:
  - (a) the tax rate was the same as the general sales tax rate, and
  - (b) the seller stated the tax separately from the price of the item but included it in the total amount you paid.

If you were in a trade or business in both personal services and capital were to a great extent income-producing factors, you can consider a reasonable amount (but not over 30 percent of your net profits) as earned income.

If you are a surviving widow or widower and have not remarried, you can use the earned income of your deceased husband (wife) in figuring whether you meet this test, even if you had no earned income. You can also add his (her) earned income to yours to figure whether you qualify.

Test 2. Retirement Income.—You must have received retirement income during

What is Retirement Income.—(a) If you were under 65 on January 1, 1973, retirement income includes only the amount received during 1972 from a pension or annuity under a public retirement system, which you reported as income on your Form 1040. (A public retirement system is one set up by the Federal government, or a State, county, city, etc.)

If you are retired from the Federal gov ernment on disability and are under normal retirement age, no part of your dis-ability annuity is retirement income for this purpose, even though you reported it as income on your Form 1040. Once you reach normal retirement age, your annuity is then retirement income.

(b) If you were 65 or older on January 1, 1973, retirement income includes the amounts received during 1972 from pensions, annuities, interest, rents, and dividends which you reported as income on your Form 1040. It does not include royalties. (For this purpose, income from rents means the full amount paid you before subtracting depreciation or any other

Figuring the Credit.-If you are having IRS figure your tax and also want them to figure your retirement income credit, folow the instructions at the top of Sched-

If you figure the credit yourself, a mar-ried couple filing jointly should use column A for wife and column B for husband. If both you and your wife (husband) are 65 or older and are filing jointly, add the line

amounts for columns A and B and enter the totals in column C to see which method will give you the larger credit. All others should use column B.

The maximum amount of retirement income on which you can take the credit is \$1,524 (\$2,286 if you and your wife (hushand) are both 65 or older and are filing jointly, or \$3,048 if you are filing jointly and both husband and wife show \$1.524 on line 6, columns A and B). From this amount you may have to subtract a part your 1972 earned income and must subtract certain exempt pensions and annuities (lines 2(a) and (b)). The maximum amounts allowed as a credit are shown below, but the credit cannot be more than the amount of tax shown on your Form 1040, line 18.

\$457.20 (15% of \$3.048) on a joint return where both husband and wife show \$1,524 on line 6, columns A and B

\$342.90 (15% of \$2.286) on a joint return where both husband and wife are over 65 (even if one had no prior earned income to meet test 1, on page 16).

\$228.60 (15% of \$1,524) for all others.

Figure your credit as follows: Answer the question in column B (A and B if you are filing a joint return).

Line 2(a),—Show the following pensions and annuities received during 1972:

(1) Pensions and annuities received under the Social Security Act or Railroad Retirement Acts. For social security pen sion, show the gross amount before deduction of any amount withheld to pay medicare insurance premiums.

(2) Any other pensions and annuities that are not taxed. (Do not include supplemental annuities, such as military ability pensions, or any amount treated as a return of your cost.)

Do not include on this line amounts you received under accident or health insurance plans or as compensation for injury

Line 2(b)—Show earned income received during 1972 on line (1) or (2), depending on your age. If you were 72 or older on January 1, 1973, skip this line. (The meaning of earned income is given under test 1, on page 16.)

Line 3.-Add lines 2(a) and (b) and enter total on line 3.

Line 4.—Subtract line 3 from line 1 and enter the difference on line 4. (If line 3 is more than line 1, enter zero on line 4.) If the amount you entered on line 4 for column A, B, or C is more than zero, complete the rest of the schedule to figure your credit. If all of these columns are zero on line 4, you cannot take a retirement income credit so do not complete the rest of the schedule.

Line 5.---If you are under 65, enter your retirement income on line (a). See test 2, paragraph (a), above, for what income

If you are 65 or older, enter your retirement income on line (b). See test 2, paragraph (b), above, for what income to enter.

Lines 6 through 13 -- Complete these lines as instructed on the schedule.

If you need more information, get Publication 524, Retirement Income Credit. It gives examples of how to figure the credit and also sample filled in schedules.

Married Residents of Community Property States.—If you are married and live in a community property State, all community income must be divided equally be tween you and your wife (husband) to fig-ure whether each qualifies for the credit and the amount of credit each can take Thus, in figuring whether you and your wife (husband) had prior earned income to meet test 1, above, community income earned by either of you is to be divided

To figure whether you and your wife (husband) had retirement income to meet test 2, above, you should also divide equally unearned income such as nontaxable pensions and annuities that are community income. For example, if the husband is 65 or older and his wife is under 65, she can consider half of his pension from a public retirement system as retirement Income. But she cannot consider her half share of rents, dividends, interest, or annuities as retirement income

For more information, get Publication 555, Community Property and the Federal Income Tax

#### Instructions for Schedule C (Form 1040)

If you owned a business or practiced a profession, fill in Schedule C. Then enter your net profit or loss on Form 1040, line 35. If you had more than one business, or if husband and wife had separate busi nesses, complete a Schedule C for each

You have to pay the social security selfemployment tax on income from any trade or business, unless specifically excluded. See Schedule SE. Generally, if you filed Form 4029 or Form 4361, do not file Schedule SE. Instead write "Exempt— Form 4029" or "Exempt-Form 4361" on line 62 of Form 1040.

If some of your expenses are part business and part personal, you can deduct the business part personal, you can beduct the business part but not the personal part. For instance if only half of a busi-nessman's car usage is for business, he can deduct only half of the cost of operating the

Sales, exchanges, or involuntary conver-sions of certain trade or business property are to be reported on Form 4797, Supplemental Schedule of Gains and Losses.

Accounting Methods and Records .-On your return you must use the "cash method" of reporting unless you kept books of account. If you kept such books, you can use either the "cash method" crual method," or other method, such as "completed contract" or "percentage of completion." You can use any of these methods or a combination of them. provided the method or methods used prop erly reflect your income.

"Cash method" means you generally show all items of taxable income actually or constructively received during the year (whether in cash, property, or services) and those amounts actually paid during e year for deductible expenses. Income "constructively" received when it is credited to your account or set aside for you to draw on at any time.

"Accrual method" means you report income when earned, even if not received and deduct expenses when incurred, even if not paid during the tax year.

Item A-Principal Business Activity and Product.—Give the one business activity that accounted for the largest percentage of gross income included in Schedule page 1, line 1. State the broad field of business activity as well as the product or service. For example, "wholesale-drugs," "retail-apparel."

Item D-Business Address.--Do not use your home address as a business address unless you actually conducted the business from your home. Show street address rather than box number.

Item F-Information Returns.-You may be required to file information returns for certain payments of fees and other nonemployee compensation, Interest, rents, royalties, annuities and pensions. For more detailed information, see instructions for Form 1096.

#### Income

Line 1-Gross receipts or gross sales .-Enter gross receipts or sales from your trade or business, except those items required to be reported in line 4. (See instructions for line 4.)

Returns and allowances.--Enter such items as returned sales, rebates, and al lowances from the sale price or service charge.

Installment Sales.—If you use the installment method of reporting income from sales, attach to your return a schedule showing separately for 1972 and the three preceding years:

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(1) gross sales,

(2) cost of goods sold.

(3) gross profit, (4) percentage of gross profits to gross

(5) amounts collected, and

(6) gross profits on amounts collected. Line 2-Cost of goods sold (Schedule C-1).—If you were engaged in a trade or business in which the production, purchase, or sale of merchandise was an income producing factor, inventories of merchandise must be taken into account at the beginning and end of your tax year.

The inventories can be valued at:

(1) cost, (2) cost or market, whichever is lower,

(3) any other method approved by the Commissioner.

You must continue to use the same value method you adopted for the first year you took inventory unless you get per sion to change your method by applying to the Commissioner of Internal Revenue, Washington, D.C. 20224. Use Form 3115 to apply for permission to change your meth od of valuing inventories. It must be filed with the Commissioner within 180 days after the beginning of the tax year in which you want to use the new method.

Cost of Operations (Where Inventories are Not an Income-determining Factor).—
If the amount entered on line 2 includes an amount applicable to cost of operations complete appropriate lines of Schedule

Line 4-Other income.-Include on line 4 finance reserve income, sales of scrap, amounts recovered from bad debts, and interest (items formerly included in line 1). come from your trade or business.

#### Deductions

Note: That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended is not deductible as a business. expense under section 162(c)(2). (Revenue Ruling 72-236.)

Line 6-Depreciation .--- You can deduct a reasonable allowance for the exhaustion. wear and tear, and obsolescence of property used in your trade or business. The allowance is not allowed for stock in trade, inventories, land, and personal assets.

Class Life (ADR) System and Guideline Class Life System.—If depreciation is fig-ured by using the Class Life (ADR) System

for assets placed in service after Decemof on line 15a of Schedule C. (See Form ber 31, 1970, or the Guideline Class Life 4848) System for assets placed in service before

Line 15(b)---Employee benefit program.-Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 15a.
Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare pro-

Line 16-Interest on Business Indebtedness.--- Do not include in line 16, interest that your trade or business paid or accrued on debts incurred to purchase or carry 163(d)) You should claim this interest on investment debts on Schedule A (Form 1040) For further information, see Sched ule A (Form 1040) instructions.

Line 17-Bad Debts Arising from Sales or Services.-Include debts, or portions of them arising from sales or professional services that were included in income and definitely known to be worthless; or a rea sonable amount that was added during the tax year to a reserve for bad debts. A debt which is deducted as bad and which reduces your tax must, if later collected, included as income for the year in which

Line 18---Depletion.---If a deduction is claimed on account of timber depletion, attach Form T to your return.

Line 19-Other Business Expenses.-Include all ordinary and necessary business expenses for which no space is provided in the schedule. Do not include cost of busiequipment or furniture, amounts spent for replacements or permanent improvements to property, or personal living and family expenses.

Automobile Expenses, Special Rule ---See page 9 of Form 1040 instructions for optional method of figuring deductible automobile expenses.

Schedule C-4--Expense Account In formation.—Expense account allowance means (a) amounts other than compensation, received as advances or reimbursements, and (b) amounts paid by or for you for expenses incurred by or for yourself or your employees, including all amounts charged through any type of credit card, for which a deduction is claimed in this sched ule. This term does not include amounts paid for (1) the purchase of goods for resale or use in your business, and (2) incidental expenses, such as the purchase of office supplies or for local transportation in connection with an errand. You should keep records as proof of amounts spent for en

#### Instructions for Schedule F (Form 1040)

#### A. Cash Receipts and Disbursements Method of Reporting

Include in income (a) Profits received from the sale of livestock and other items purchased for resale. (b) Cash and the value of merchandise or other property received from the sale of livestock and produce raised during 1972 or prior years. (c) Other farm income.

Your expenses are the amounts you paid during 1972, plus deductions such as de-

An election may be made to report crop insurance proceeds in income in the taxstruction or damage if you can establish that it is your practice to report income from such crops, in a following taxable

Page 18

year. For further information, contact any internal Revenue Service office, or get Pub-

### lication 225, Farmer's Tax Guide.

January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006

Guideline Class Life System), Except as

otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi)

and 1.167(a)-12, the provisions of Reve-

nue Procedures 62-21 and 65-13 are not

applicable for taxable years ending after December 31, 1970, for more information,

get instructions for Form 4032, and 5006, and Publication 534, Tax Informa-

those provided for on Form 4832 and

Form 5006, you may complete Form 4562

Depreciation. See instructions on back of

Form 4562 for more detailed information

tion, other than the new depreciation rules

Line 9-Repairs.-You can deduct the

cost of incidental repairs, including labor

plies, and other items, that do not add to

the value or appreciably prolong the life

of the property. Amounts spent to restore

They are chargeable to capital accounts or

to depreciation reserve, depending on how

depreciation is charged on your books. In-

from Form 4832.

187, and 188, respectively.

ing, or annuity plan.

clude on line 9 the total amount of repairs

Line 14—Amortization.—For the election to amortize expenditures for pollution con-

trol facilities, research or experimentation,

a trademark or trade name, railroad rolling

stock, railroad grading and tunnel bores,

certain coal mine safety equipment, and on-the-job training and child care facilities,

see Code sections 169, 174, 177, 184, 185,

Line 15(a)-Retirement Plans, etc.-Enter

the amount being claimed as a deduction for contributions to a pension, profit-shar-

Note: Every employer who has adopted

pension, profit-sharing, or other funded

deferred compensation plan regardless of

whether or not the plan is qualified unde

the Internal Revenue Code or whether a

deduction is claimed for the current tax

able year, must file Form 4848 for all plans

adopted. In general, Form 4848 is to be

filed on or before the 15th day of the 5th

month following the close of the taxable

year. If the plan includes you as a self-

employed person, enter contributions made

as an employer on your behalf (but not

voluntary contributions you made as an employee) on Form 1040, line 49, instead

replace property are not deductible

regarding methods of computing deprecia

mentioned in the preceding paragraph.

(but not the value of your own labor)

If you use depreciation rules other than

B. Accrual Method of Reporting The gross profits are figured as indicated in summary of income and deductions on page 2 of Schedule F. Farm expenses are actual expenses incurred during 1972, whether you paid them or not. You can value inventories according to the "farmprice method." which provides for the valuation of inventories at market price less direct cost of disposition, or you can use other methods. Farmers raising livestock can value their inventories of animals according to either the "farm-price method" or the "unit-livestock-price method."

#### C. Income

Generally, you should report all farm income in Schedule F. However, if you received rental income based upon farm production or if you received crop shares based on the renting of all or part of your crop land on a crop share basis, and you did not materially participate in the opera-tion of the farm, report such income on Form 4835, Farm Rental Income and Ex pense (such income is not subject to self employment tax) and Schedule E. If you materially participated in the operation of a farm, the rental income you received is subject to self-employment tax and should be reported in Schedule F. Under both the cash and the accrual methods of reporting. report crop shares received only for the year in which they are converted to money or its equivalent, such as merchandise or

Sales, exchanges, or involuntary conversions of certain trade or business property plemental Schedule of Gains and Losses.

Anything of value received instead of cash such as processes in exchange for produce, must be treated as income to the extent of its market value. The value of farm produce consumed by the farmer and his family need not be reported as income. but expenses incurred in raising such produce must not be claimed as deductions. Recoveries from insurance on growing crops should be included. ("Cash method taxpavers, see item A.)

#### Connerative Allocations Dividends and Advances

Also include in farm income: (1) perunit retain allocations received from cooperatives in money and qualified per-unit retain certificates (to the extent of stated dollar amounts), and (2) patronage divi dends received from cooperatives in money and qualified written notices of allocation (to the extent of stated dollar amount).

Patronage dividends received in property other than written notices of allocation are includible in farm income to the extent of fair market value

Cash advances received from marketing cooperatives you do business with are in cludible in farm income.

See Publication 225 for detailed instructions on how and when to report the receipt and redemption of nonqualified certificates and nonqualified written notices, and the receipt of patronage dividends received on purchase of assets and nonhusiness purchases.

#### Federal Gasoline Tax Credit

If you use the "cash method," enter in Part 1, line 24 any Federal gasoline tax claimed as a credit on Form 1040 for 1971. If you use the "accrual method," enter in Part V. line 65 any Federal gasoline tax you claim as a credit on Form 1040 for 1972.

#### Agricultural Program Payments

In Cash .-- Enter the total amount of price support payments, diversion pay-ments, and cost share payments received in cash (sight drafts).

In Materials and Services .- If you received benefits in the form of materials, such as fertilizer or lime, or in the form of services, such as grading or the construc tion of dams, enter the total amount paid by the Department of Agriculture to the vendor or contractor

#### Commodity Credit Corporation Loans

If commodities are pledged as security for a loan from the Commodity Credit Corporation, income is not considered re ceived until the commodities are delivered or forfeited to the Corporation, unless an election is made to include the loan in income when received. If you made this election or delivered or forfeited the pledged commodity, enter the amount received on this line. In the case of an election, attach to your return a statement showing details of the loan. You must continue to report similar loans as income until you receive permission from the Commissioner to change your method of ac-

#### D. Expenses and Other Deductions

Note: That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72-236.)

Labor Hired.-You can deduct amounts paid for farm labor. Do not deduct the value of your own labor or that of your family. Deduct only that part of the board which is purchased for hired labor. The value of products furnished by the farm and used in the hoard of hired labor is not deductible. Do not deduct amounts paid to persons who did household work except to the extent their services are used in boarding and otherwise caring for farm laborers.

Renairs and Maintenance.---You can deduct amounts paid for repairs and mainte nance of farm buildings (except your dwell ing), farm machinery and equipment; and the cost of ordinary tools of short life or small cost, such as shovels, rakes, etc. include in this deduction the total amount of repairs from Form 4832.

Rent of Farm, Part of Farm, or Pasture.--You can deduct rent paid in cash. A tenant farmer paying rent to his landlord in the form of crops raised on the farm under a crop share agreement cannot deduct as rent the value of the crop, but he can deduct amounts paid in raising the crop

Fertilizers, Lime, etc.-These can be either capitalized or deducted as ar expense.

Taxes .-- You can deduct State and local taxes. Do not deduct Federal income taxes estate, inheritance, legacy, succession, and gift taxes; nor taxes assessed for any improvement or betterment. Do not deduct taxes on your dwelling or household prop erty and other taxes not related to the business of farming.

Conservation Expenses.-You can deduct certain amounts spent (including any amount paid on any assessment levied by a soil or water conservation or drainage district to recover the amount the district spent) for soil or water conservation and the prevention of erosion on land you use.

The allowable deduction for any one year cannot exceed 25 percent of your gross income from farming (excluding certain gains from sales of assets such as farm machinery or from the disposition of land). But any excess can be carried over to the following years with the same limit applying to those years. See Publication 225.

Land Clearing .-- You can deduct amounts spent for clearing land to make it suitable for farming. This deduction cannot be more than 25 percent of taxable income from farming, or \$5,000, whichever is less.

#### Retirement Plans, etc.

Line 48.---Enter the amount being claimed as a deduction for contributions to a pension, profit-sharing, or annuity plan.

Note: Every employer who has adopted a pension, profit-sharing, or other funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year. If the plan includes you as a self-employed person, enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 49, instead of on line 48 of Schedule F. (See Form 4848.) Line 49.-Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 48. Contributions to employee benefit programs that are to be reported on this line include insurance, health, and welfare

Automobile Expenses, Special Rule.~ See page 9 of instructions for Form 1040, (Line 48) optional method

Other Farm Expenses .--- include such items as advertising, stationery, stamps, account books, other office supplies, etc.

Losses of property included in your inventory are taken care of by the reduced amount of the inventory at the end of the year. The loss of a prospective crop by frost, storm, flood, or fire is not deductible. When using the cash method, the value of animals you raised that were lost by death is not deductible. For animals you bought that were lost by death, the cost less depreciation allowed or allowable is deducti-ble if not compensated by insurance or otherwise. Do not deduct personal losses

Planting and Developing Citrus and Almond Groves.—Charge to capital account expenses for the planting, cultivation, maintenance, or development of any citrus and almond grove (or part of such grove), incurred before the close of the fourth tax year beginning with the tax year in which trees were planted. (See Publication 225.)

Depreciation.-You can deduct an allowance for the depreciation of buildings. improvements, machinery, or other farm equipment of a permanent nature Similar assets may be grouped together as one item for reporting purposes in the depre-ciation schedule in Schedule F. In figuring depreciation, do not include the value of land. Do not claim depreciation on livestock or any other property included in your inventory. You can claim depreciation on livestock not included in your inventory of livestock bought or raised for sale if you acquired them for work, breeding, or dairy DUITDOSES.

Class Life (ADR) System and Guldeline Class Life System.—If depreciation is fig-ured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System), Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Reve nue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. For more information, get Instructions for Form 4832, Form 5006 and Publication 534. Tax Information on Depreciation.

See instructions on back of Form 4562 more detailed information regarding methods of computing depreciation, other than the new depreciation rules mentioned in the preceding paragraph.

Income from farming is subject to the self-employment tax. (See Schedule SE.) If you filed Form 4029, do not file Schedule SE. Instead, write "Exempt— Form 4029" on line 62, Form 1040,

Additional Information Available.-You can get Publication 225, Farmer's Tax Guide, free from your county agricultural agent or an Internal Revenue Service office.

Page 19

	Tax dules	Rate				one of the T tax on the a				ine 55, by us Rate Sched		this pa line 18		r tax on For	m
SCHED Not Qu ule Y or	alifying	Single Tax for Rates in	payers Sched-	If you a	are a man	-Married Ta ried person liv ee if you can t	ring apart fr	om your w	ife (husba	nd), see page	5 of the	ly sepa	rated) Ta	Unmarried of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second	ò
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If the an Form 10 line 55,		Enter of Form 10 line 18:	040,	If the an Form 10 line 55,		Enter or Form 10 line 18:	040,	If the ar Form 1 line 55,		Enter o Form 1 line 18	040,	If the an Form 10 line 55,		Enter o Form 1 line 18	04
Not ove	r \$500	. 14% of the amoun	nt on time 55.	Not ove	r \$1,000.	. 14% of the amoun	rt on line 55.	Not ove	r \$500	.14% of the amou	nt on line 55.	Not ove	r \$1,000.	14% of the amou	pt
Over—	But not		of excess over—	Over	But not		of excess over—	Over-	But not		of excess over—	Over—	But not		
\$500	\$1,000	\$70+15%	\$500	\$1,000	\$2,000	\$140+15%	\$1,000	\$500	\$1,000	\$70+15%	\$500	\$1,000	\$2,000	\$140+16%	
\$1,000	\$1,500	\$145+16%	\$1,000	\$2,000	\$3,000	\$290+16%	\$2,000	\$1,000	\$1,500	\$145+16%	\$1,000	\$2,000 \$4,000	\$4,000 ; \$6,000	\$300+18% \$660+19%	
\$1,500	\$2,000	\$225+17%	\$1,500	\$3,000	\$4,000	\$450+17%	\$3,000	\$1,500	\$2,000	\$225+17%	\$1,500	\$6,000	\$8,000	\$1,040+22%	
\$2,000	\$4,000	\$310+19%	\$2,000	\$4,000	\$3.000	\$620+19%	\$4,000	\$2,000	\$4,000	\$310+19%	\$2,000	\$8,000 \$10,000	\$10,000 \$12,000	\$1,480+23% \$1,940+25%	
\$4,000	\$6,000	\$690+21%	\$4,000	\$8,000	\$12,000	\$1,380+22%	\$8,000	\$4,000	\$6,000	\$690+22%	\$4,000	\$12,000	\$14,000	\$2,440+27%	
\$6,000	\$8,000	\$1,110+24%	\$6,000	\$12,000	\$16,000	\$2,260+25%	\$12,000	\$6,000	\$8,000	\$1,130+25%	\$6,000	\$14,000 \$16,000	\$16,000 \$18,000	\$2,980+28% \$3,540+31%	
\$8,000	\$10,000	\$1,590+25%	\$8,000	\$16,000	\$20,000	\$3,260+28%	\$16,000	\$8,000	\$10,000	\$1,630+28%	\$8,000	\$18,000	\$20,000	\$4,160+32%	
\$10,000	\$12,000	\$2,090+27%	\$10,000	\$20,000	\$24,000	\$4,380+32%	\$20,000	\$10,000	\$12,000	\$2,190+32%	\$10,000	\$20,000	\$22,000	\$4,600+35%	
\$12,000	\$14,000	\$2,630+29%	\$12,000	\$24,000	\$28,000	\$5,660+36%	\$24,000	\$12,000	\$14,000	\$2,830+36%	\$12,000	\$22,000 \$24,000	\$24,000 \$25,000	\$5,500+36% \$6,220+38%	
\$14,000	\$16,000	\$3,210+31%	\$14,000	\$28,000	\$32,000	\$7,100+39%	\$28,000	\$14,000	\$16,000	\$3,550+39%	\$14,000	\$26,000	\$28,000	\$6,980+41%	
\$16,000	\$18,000	\$3,830+34%	\$16,000	\$32,000	\$36,000	\$8,660+42%	\$32,000	\$16,000	\$18,000	\$4,330+42%	\$16,000	\$28,000	\$32,000	\$7,800+42%	
\$18,000	\$20,000	\$4,510+36%	\$18,000	\$36,000	\$40,000	\$10,340+45%	\$36,000	\$18,000	\$20,000	\$5,170+45%	\$18,000	\$32,000 \$36,000	\$36,000 \$38,000	\$9,480+45% \$11,280+48%	
\$20,000	\$22,000	\$5,230+38%	\$20,000	\$40,000	\$44,000	\$12,140+48%	\$40,000	\$20,000	\$22,000	\$6,070+48%	\$20,000	\$38,000	\$40,000	\$12,240+51%	
\$22,000	\$26,000	\$5,990+40%	\$22,000	\$44,000	\$52,000	\$14,060+50%	\$44,000	\$22,000	\$26,000	\$7,030+50%	\$22,000	\$40,000	\$44,000	\$13,260+52%	
\$26.000	\$32,000	\$7.590+45%	\$26,000	\$52,000	\$64,000	\$18,060+53%	\$52,000	\$26,000	\$32,000	\$9,030+53%	\$26,000	\$44,000 \$50,000	\$50,000 \$52,000	\$15,340+55% \$18,640+56%	
\$32,000	\$38,000	\$10,290+50%	\$32,000	\$64,000	\$76,000	\$24,420+55%	\$64,000	\$32,000	\$38,000	\$12,210+55%	\$32,000	\$52,000	\$64,000	\$19,760+58%	
\$38,000	\$44,000	\$13,290+55%		\$76,000	\$88,000	\$31,020+58%	\$76,000	\$38,000	\$44,000	\$15,510+58%	\$38,000	\$64,000	\$70,000	\$26,720+59%	
\$44,000	\$50,000	\$16,590+60%	\$44,000	\$88,000	\$100,000	\$37,980+60%	\$88,000	\$44,000	\$50,000	\$18,990+60%	\$44,000	\$70,000 \$76,000	\$76,000 \$80,000	\$30,260+61% \$33,920+62%	
\$50,000	\$60,000	\$20,190+62%	\$50,000	\$100,000	\$120,000	\$45,180+62%		\$50,000	\$60,000	\$22,590+62%	\$50,000	\$80,000	\$88,000	\$36,400+63%	
\$60,000	\$70,000	\$26,390+64%	\$60,000	\$120,000	\$140,000	\$57,580+64%	\$120,000	\$60,000	\$70.000	\$28,790+64%	\$60,000	\$88,000	\$100,000	\$41,440+64%	
\$70,000	\$80,000	\$32,790+66%	\$70,000	\$140,000	\$160,000	<b>\$70,380</b> +66%	\$140,000	\$70,000	\$80,000	\$35,190+66%	\$70,000	\$100,000	\$120,000	\$49,120+66%	
\$80,000	\$90,000	\$39,390+68%	\$80,000	\$160,000	\$180,000	\$83,580+68%	\$160,000	\$80,000	\$90,000	\$41,790+68%	\$80,000	\$120,000 \$140,000	\$140,000 \$160,000	\$62,320+67% \$75,720+68%	
\$90,000 \$100,000	\$100,000	\$46,190+69% \$53,090+70%	\$90,000	\$180,000	\$200,000	\$97,180+69%	\$180,000	\$90,000	\$100,000	\$48,590+69%	\$90,000	\$160,000	\$180,000	\$89,320+69%	

### SCHEDULE C (Form 1040)

## Profit (or Loss) From Business or Profession (Sole Proprietorship)

Department of the Treasury Internal Revenue Service

Attach to Form 1040.

Partnerships, joint ventures, etc., must file Form 1065.

	s) as shown on Form 1040	Social security number
Prin (See	cipal business activity; product; Schedule C instructions) (For anample: retail—bardwars; wholesale—tobacco; serices—legal	; manufacturing(urniture; etc.)
Bus	iness name C Employer Identification Number	,
Busi	ness address (number and street)	
City	, State and ZIP code	***************************************
Indi	cate method of accounting: (1) 🗌 cash; (2) 🗍 accrual; (3) 🗍 other.	
	s you required to file Form 1096 for 1972? (See Schedule C Instructions) 📋 YES 📋 NO. If "Yes,	
	nls business located within the boundaries of the city, town, etc., indicated?   YES  NO.	_
	you own this business at the end of 1972? YES NO.	
	many months in 1972 did you own this business?	_
POR	TANT—All applicable lines and schedules must be filled in.	[] YES [] NO.
1	Gross receipts or sales \$	1 1
2		
l –		1
	Gross profit	
5	TOTAL income (add lines 3 and 4)	
6		<del>i i</del>
-	Taxes on business and business property (explain in Schedule C-3)	
8		
9	Repairs (explain in Schadule C-3)	
	Salaries and wages not included on line 3, Schedule C-1 (exclude any paid to yourself)	
	Insurance	
	Legal and professional fees	
	Commissions	1
	Amortization (attach statement)	***************************************
	(a) Pension and profit-sharing plans (see Schedule C Instructions)	
	(b) Employee benefit programs (see Schedule C Instructions)	
16	Interest on business Indebtedness	
17	Bad debts arising from sales or services	
	Other business expenses (specify):	
	(6)	
	(b)	.
	(c)	.
	(d)	
	(0)	
İ	(0)	
	(Ø)	
	(1)	
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	(k)	
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	(m)	"
	V7	-1
	(a)	1
	(c)	-

Schedule C (Form 1040) 1972	000c col b	AND (O	B OB	DATIO	IS /S	· Cabado	I= C I=	44		, 2
SCHEDULE C-1. COST OF C	100D3 20FD	AND/UI	K UPI	RATIO	15 (566	Schedu	ie C II	istructio	ins for line 4	<u>-)                                    </u>
1 Inventory at beginning of year						planation) .				
2 Purchases \$	Less cost of ite	ms withdra	wn for	personal u	ie \$		В	alance ►		
3 Cost of labor (do not include s	alary paid to yo	urself) .							J	
4 Materials and supplies										
5 Other costs (attach schedule)						<i>.</i> .				.
6 Total of lines 1 through 5 .										
7 Less: Inventory at end of year 8 Cost of goods sold and/or ope		 here and	on lin	 e 2, page	1	 	· ·			<u></u>
Method of inventory valuation	▶									
Was there any substantial change	e in the manne	r of deter	mining	quantit	es, costs	s, or valuat	tions be	tween the	opening and o	losing
inventories? [] YES [] NO. II	i "Yes," attach	explanatio	on.							
SCHEDULE C-2. DEPRECIA	TION (See S	chedule	C In	structio	ns for I	line 6)				
Note: If depreciation is computed by Life System for assets placed in servi Life System). Except as otherwise ex Revenue Procedures 62–21 and 65–13									D, or the Guidelin m 5006 (Guidelin a)-12, the provis e space, use Forr	e Class e Class ions of n 4562.
Check box if you made an election this ta	xable year to use	Class Li	ife (ADF					System.		
a. Group and guideline class or description of property	b. Date acquired	c. Cost other ba	or isis	d. Depr allowed or in prio	alfowable	e. Metho computi depreciat	ng	f. Life or rate	g. Depreciation this year	tor
1 Total additional first-year depreciati	on (do not includ	e in items l	below)					<del>&gt;</del>	ļ	-
2 Depreciation from Form 4832 .										
3 Depreciation from Form 5006 .				William .	MAMA.			MAMAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA		
4 Other depreciation:										
Buildings		•••				[				
Furniture and fixtures										
Transportation equipment										
Machinery and other equipment .										
Other (specify)										
						İ				
						Í			!	
	l									
5 Totals										
6 Less amount of depreciation claims	ed in Schedule C	-1					•			
7 Balance-Enter here and on page 1										1
SUMMARY OF DEPRECIATION	(Other Than	Addition	nal Fi	rst Year	Denrec	iation)				
			Sum of		Units					
Straight line	Declining balan	100	years d	igits	producti		Other (spe	city)	Total	
1 Depreciation from Form 4832										
2 Depreciation from Form 5006					Malla	MAR MAR				
3 Other										<u></u>
SCHEDULE C-3. EXPLANAT	ION OF LIN	ES 7 A	ND 9	Line No.		Explai	nation		Amount	
Line No. Explanation		Amount							\$	
	\$	•		1						
			-							
SCHEDULE C-4. EXPENSE	ACCOUNT IN	FORMA	TION	(See S	chedule	C Instru	ctions	for Sch	edule C-4)	
Enter information with regard to yours	elf and your five	highest		Na	mė	Ī	Expense a	ccount	Sataries and Wa	Çes
paid employees. In determining the			Owne	7						111111
ployees, expense account allowances			1							122222
salaries and wages. However, the infor-			2							
mitted for any employee for whom t less than \$10,000, or for yourself i			2							
allowance plus line 21, page 1, is 1			3	***********						
Did you claim a deduction for expense			4 ····				**********			
		ו עבר ו		(2) F==1=		line ne ne				- 116
(1) Entertainment facility (boat, resort,										
(2) Living accommodations (except emplo							not repo	rted on For	m w-2/ (_J YES	_ NO
	<b>ት</b> ት ት ት ት	U.S. GOVERNM	ENT PRINT	ING OFFICE:	772-0-458-2	77			E I. 13-2	187299

Farm Income and Expenses
(Compute social security self-employment tax on Schedule SE)

► Attach to Form 1040.

► If rental income, see Instruction C before using this schedule.

1972

Department of the Treasury Internal Revenue Service

Pusinger name and address				1 11	you filed Form 943, enter
Business name and address ocation of farm(s) and num	ber of acres in each farm	***************************************		*****************************	yer identification number h
	s of livestock held for draft			Part II Farm Deducti	
	ch sales on Form 4797.			Do not include personal or	living expenses not attributa
Sales of Purchased Live				to production of farm incom pairs, etc., on your dwelling.	ne, such as taxes, insurance,
a. Description	b. Amount received	c. Cost or other	basis		
1 Livestock:	\$	\$		Items	Amount
				29 Labor hired	
		·		30 Repairs, maintenance .	• •
2 Other items:		··		31 Interest	• •
			-	32 Rent of farm, pasture .	
3 Totals			-	33 Feed purchased	
Profit (or loss), subtract				34 Seed, plants purchased	
				35 Fertilizers, lime	
ales of Market Livestock		ınd Held Primaril	y for	36 Machine hire	
ale and Other Farm In				37 Supplies purchased .	
Kind	Quantity	Amount	<del></del>	38 Breeding fees	
3 Cattle		-	.	39 Veterinary, medicine .	
Calves			-	40 Gasoline, fuel, oil	
Sheep				41 Storage, warehousing .	
Swine			.	42 Taxes	
Poultry		-		43 Insurance	
Dairy products				44 Utilities	
Eggs		·	.	45 Freight, trucking	
2 Wool		-		46 Conservation expenses	
3 Cotton		-		47 Land clearing expenses	
4 Tobacco				48 Pension and profit-sh	aring
5 Vegetables		-		plans (see instructions)	
6 Grain	<u></u>		.	49 Employee benefit prog other than line 48 (se-	rams e in-
7 Fruits and nuts				structions)	
B Other (specify):				50 Other (specify):	
			.		
	·				
OTHER FAR	M INCOME	- (			
Machine work				***************************************	
Patronage dividends .			-		
t Per-unit retains			-		
2 Agricultural program paym	nents:				
(1) Cash					
(2) Materials and serv	rices				
3 Commodity Credit loans u	nder election (or forfeited)			·	
Federal gasoline tax cred	it				
State gasoline tax refund					_
5 Other (specify):		_			
			-	51 Add lines 29 through 5	<u>○ ►   ş</u>
				52 Depreciation (from line	
7 Add lines 5 through 26	<u> </u>	5	-\	Part III)	
				53 Total deductions. Add	
B Gross profit *(add lines 4	and 27)	s		51 and 52	. <b>►</b>  s

Schedule F (Form			o not is	clude proper	ty you an	i vour	family occur	ov as a dwelli	ing, its fu	rnishings.	and other	items used	for pers	enal purposes.)	age 2
Note: If deprecial Life System for as System). Except a Procedures 62-21 If you elected to	tion is o ssets plans other and 65	computed aced in si wise expi 5–13 are	by uservice tressly protap	ing the Cla sefore Janu provided in plicable for	ess Life ( lary 1, 19 income r taxable	(ADR) 171, y tax r year	System for ou must fil- egulations is ending a	or assets pi e Form 483 sections 1 ofter Decem	aced in : 12 (Class 167(a)-1 1ber 31,	service at Life (ADI 1(b)(5)(vi 1970. If	ter Decen R) System ) and 1.1 you need	nber 31, i) or Fori 67(a)-12 more sp	1970, o m 5006 , the pr ace, use	r the Guidelin (Guideline Cl Tovisions of F Form 4562.	e Class ass Life levenue
If you elected t															
a. Group and or descripti	d guidelin	ne class		b. Date acquired		c. (	Cost or er basis	d. Depreci allowed or all in prior y	ation	e. Meth compu depreci	ting ]	1. Life o	r	g. Depreciation this year	for
55 Total addition	al first-	year depr	eciatio	n (do not i	nclude ir	item	s below) _					,,,,,,,,,,	<del></del>		Ţ
56 Depreciation f				<i>.</i> .	·	•							<u>/////////////////////////////////////</u>		
57 Depreciation		orm 500	6 .		· ·			MMAMA	MAMA,	aaaaa	MMMA,	MMMA.	////		
58 Other deprecial Buildings .	ation:						1		ŀ		Į				1
Furniture and	fixture		.	•••••		•									
Transportation			.					· - • • • • • • • • • • • • • • • • • •							
Machinery an			nt												
Other (specify	y):											······			
••••							. <b></b> [,								
EO T-1414															·
59 Totals	<u> </u>	· · · ·	· · ·	<del></del> -				Enter her			ine 52 .		<u> </u>		<u> </u>
SUMMARY OF	DEP	RECIAT	ION	(Other Ti	nan Ad	ditio									
		Straight lin	•	Declin	ing balanc	•	Surr	of the rs-digits	Un pro	its of Juction	Othe	r (specify)	- {	Total	
a. Depreciation from Form 4832 b. Depreciation from													<i>       </i>   -		Ī
FORM 3006											Milliani				
c. Other	<u> </u>			<u> </u>			<u> </u>								<u> </u>
Part IV Fa	arm In	come-	-Accri	ual Meth	od	\$U	Do not includ sch sales on	a sales of liv Form 4797	restock hei and omit	d for draft them from	breeding,	aport, or	dairy pur	pases; report par'' column)	
		I						Raised	Consumed	1			Ī		
Description (Kind of livestock, or other product	crops,	On band	at begin	ning of year	Purch	ased :	during year	during	during	Sal	ld during yo	ear	On	hand at end of y	160
or other product	<b>(\$</b> )	Quantity	Inven	tory value	Quantity	7	Amount paid	Quantity	Quantity	Quantity	Amount	received	Quantit	Inventory v	alue
			s			ş					\$			s	
			. <b></b> .												
										ļ				.	
													<b></b>		•
									ļ			•••••			•••••
***************************************										·		•••••			••-•••
60 Totals (enter h	ere and	in Part	\$			\$		_			\$			\$	_
V below) .		, <i>.</i> .		on line 70)			ter on line 71	1)		<u> </u>	(Enter on	line 62)	<u> </u>	(Enter on li	e 61)
Part V St	ummar	y of in	come	and De	duction	S	Accrual I	Method							
61 Inventory of it						ear							.  \$	mmmm	 
62 Sales of lives					year .							-	···-		
63 Agricultural pr	rogram	payment			 mmd								///		
64 Commodity C	redit In	ans und		Materials tion (or fe		vices							····		
65 Federal gasoli						:							····		
66 State gasoline															
57 Other farm inc	ome (s	pecify):													
										L			///		
68 Add lines 62 t						•							- -		<u> </u> —
69 Total (add lin					e e e banda. 1-					٠.,		• • •	·   <u>\$</u> _		
70 Inventory of I 71 Cost of livesto							year			[	ž		[		[
72 Gross profits							 e 69) .	• • •					-		
73 Total deduction					<u> </u>		<u></u>		<u>.</u>				_ :   <del> '</del>		
74 Net farm profi	it (or lo	ss) (subt	ract lin	e 73 from	line 72)	Ente	r here and	on line 39	, Form 1	040. ALS	O enter o	n Schedu	ule		
SE, Part II, II					<u></u>	<u>.</u>	<u></u>				· · · ·	· · ·	.   \$	<del></del>	
*Use amount on I	me /2	ior optio	nai me	thod of co	mputing	net (	earnings fr	om self-em	proyment	: (See Iln	e o, Part	ແ, ສched	ule SE.)		

☆☆☆☆ U.S. GOVERNMENT PRINTING OFFICE:1972—O-458-292 231718055

Business Returns/1972

Forms

and Instructions

Form 4835
Department of the Treasury Internal Revenue Service

Farm Rental Income and Expenses
(Crop and Livestock Shares Received by Nonparticipating Landowner (or Sub-lessor))
(Income not subject to self-employment tax) ► Attach to Form 1040.

1972

Hame(s) as shown on Form 1040				- 1	Social security	number
Business name and address				l If you	filed Form 943,	enter em
Location of farm(s) and number of acres in each fa	arm			ployer	identification nu	mber here
Purpose.—This form is designed to report from based on crops or livestock produced by where the landowner (or sub-lesson) desert of the ticipate in the operation or management of the The crops, or livestock, received as rents are income only in the year they are converted to equivalent, regardless of the accounting method report income and expenses. Reg. 1,61–4(e) annote: (1) Landowners (or sub-lessors) must not us report cash rent received for pasture, or farm land, wh	arm rental in- y the tenant, naterially par- farm. e reported as cash, or the l employed to d (b). e this form to ere the amount	is base form an 1040, y rental i in Part expense for the	od on a flat charge. Repc (2) If you report both and cash rental income fr you need not prorate the income. Instead, you may ill of this form. (3) Tenants must not uses, (Individuals use Sche (4) The instructions for income and deduction It	farm rent om farm ; farm expe r report ti se this for dule F, F Schedule ems in Pa	al income on lin property in Schei nses attributable he total farm ren om to report farm orm 1040.) F. Form 1040, a rt I and Part II.	e 22 of the fulle E, For to this far tal expension income are applicable.
Gross Farm Rental Income—Ba					arm Rental 1	
Kind Quantity	Amount	//	Items	ue perso	nal and living o	
1 Cattle		<del></del> -l	~		-	int
	.   3		23 Labor hired		<u> </u>	
2 Calves			24 Repairs, maintenand			
3 Sheep			25 Interest			
4 Swine			26 Rent of farm, pastur	e	***************************************	
5 Poultry			27 Feed purchased .			
6 Dairy products			28 Seed, plants purcha	sed		
7 Eggs			29 Fertilizers, lime			
8 Wool			30 Machine hire			
9 Cotton			31 Supplies purchased			
O Tobacco			32 Breeding fees			
1 Vegetables			33 Veterinary, medicine			
2 Grain	-	-	34 Gasoline, fuel, oil .			
3 Fruits and nuts , , .			35 Storage, warehousing	3		
4 Other (specify):		_	36 Taxes			
			37 Insurance			- 1
			38 Utilities			
OTHER FARM RENTAL INCOME		1 1	39 Freight, trucking .			
5 Patronage dividends			40 Conservation expens	ies		
6 Per-unit retains			41 Land clearing			
7 Agricultural program payments: (1) Cash			42 Pension and profit	sharing		
(2) Materials and services			plans for employee			
B Commodity Credit loans under election (or for-			43 Employee benefits	programs		
felted)			other than line 42 .		1	
Federal gasoline tax credit			44 Other expenses (spe			
O State gasoline tax refund ,					1	- 1
Other (specify):						
2 Gross farm rents (add lines 1 through 21). Enter			45 Expenses (add li through 44). Enter he	nes 23		
here and in Schedule E (Form 1040), Part II, Col-	1	1	Schedule E (Form 10	40), Part		
umn (b); also write "Form 4835" on the same line in column (a) of Schedule E (Form 1040)	1.		II, Calumn (e) on t	he same		
Part   Gross Income from Farming—	Other than S	chedul	e F (Form 1040)	• • • •	13	
WHEN TO USE: Complete this part only To determine your gross farm income, enteross income, the penalty for failure to pay estimated 1, 1973.	if your gross farm	income is	s at least two thirds of yo ources below. If the t	otal is a	least two-thir	ds of you
s	ource(s)				Gross farm (your s	income nare)
Partnership(s)					s	<del></del> -
Estate(s) and trust(s) (enter only the pro rata share of		net taxa	ble income that is from for	ırminə)		
			Joine marie in Holli le			
Gross farm rents from line 22 above						1

chedule for Depreciation Cla be not include property you and your ote: If depreciation is computed by us la System for assets placed in service le System. Except as otherwise ex- precise and the system. Except as otherwise ex- precise and the system.	family occupy a ing the Class Li before January essty provided i e not applicable	s a dwelling, its furi fe (ADR) System for 1, 1971, you must filo n income tax regulat for taxable years en	nishings, and other item assets placed in service a Form 4832 (Class Life lons sections 1.167(a)-1 ding after December 31,	4		·
you elected the Class Life (ADR) S you elected the Guideline Class L						[
(a) Group and guideline class or description of property	(b) Date acquired	(c) Cost or other basis	(d) Depreciation allowed or allowable In prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
Total additional first-year deprecia	ition (do not ir	clude in items belo	w)			
Depreciation from Form 4832	-					
Depreciation from Form 5006 .	-					
Other depreciation:	}					
Buildings						
Transportation equipment						
Machinery and other equipment .					<u> </u>	
Other (specify):						
	-					
	[-					
•	-					
		<del></del>				
ļ-		<del> </del>				
F			l	ŧ	l	

.orm 100;	U.S. Partnership Return of Income	1070	Note: Any it	ems specially allocated to the pa General Instruction (C)	riners should be entered in	line 16 of Schedule	K instead of being	reflected in the numb	pered lines of page I	I or Schedules D throu
epartment of the Tre	atury	1191Z		e D-CAPITAL GA						
Principal business	activity Name	D Employer Identification No.		Short-term capit					<u>'</u>	
(See page 6 of insti	uctions)	D Employer (Gentification No.		a. Kind of property and descripti	on h Date				0-1	
				a. Kind of property and descripti (Example, 100 shares of "2" Co	on b. Date a	c. Date (mo., da	(, yr.) d. Gro	ss sales price e.	Cost or other basis nd expense of sale	f. Gein or (toss (d tess e)
rincipal product or See page 6 of instr		E Business Code No. (See page 6	1							
see page o or mistre	DELIVOIS /	of instructions)		***************************************				<u>)</u>		
		F County in which located						<u>}</u>	·····	-
Enter total assets in 13, column (D), Sch	om line City or town, State, and ZIP code	i i	2 Enter yo	our share of net short-term g	ain or (loss), including s	pecially allocated	items, from othe	r partnerships and f	rom fiduciaries .	
_		Q Date business commenced	Part	ort-term gain or (loss) :	al gains and los	Enter here and	on line 4, Sc	than 6 month	n 1065	<u> </u>
\$		<u> </u>	4		an gama and 103.	1	ileia illore	triali o monti		
Was this nam	ess located within the boundaries of the city, town, etc., indicated?	🗌 Yes 🗌 No 📗								
How many m	tnership in business at the end of 1972? .  nonths in 1972 was this partnership in business? .	· · · 🗌 Yes 🖺 No			•				•	·/
APORTANT_A	It applicable lines and schedules must be filled in. If the lines on the schedules are not suf		5 Enter yo	our share of net long-term ga	in or (loss), including sr	necially allocated i	tems from other	nartnershine and fo	rom fiduciacios	
		ficient, see Instruction Q.	6 Capita	gain distributions .				· · · · · · ·	om nouclaires .	
	ceipts or sales \$	<u> </u>	7 Net lor	ig-term gain or (loss) fr	om lines 4, 5, and 6	. Enter here an	d on line 5, S	chedule K of For	m 1065	
2 Cross	ost of goods sold (line 34, Schedule A) and/or operations (attach schedule)		Schedule	H-INCOME FROM R	ENTS					· <del>i</del>
4 Ordinar	profit			a. Kind and loca	ation of property		h. Amount of rent	c. Depreciation	d. Repairs	e. Other expe
5 Nonous	alifying dividends (attach list—see Instruction 5)						n. Another of fell	(explain in Schedule I)	(attach schedule)	(attach achedule)
	6					·				
	Schedule H)	_(	:							
	es (attach schedule)	-		••••		·  <b>-</b>			-	
	m profit (loss) (attach Schedule F (Form 1040))			ome (loss) (solume b less		عادي درو		<u> </u>	<u> </u>	
	inary gain (loss) (line 9, Form 4797)		Schodulo	i—BAD DEBTS (See	sum of columns c,	d, and e). Enter	here and on p	page 1, line 7 .	<del></del>	
11 Other in	ncome (attach schedule)				instruction 18)	1 Amer	int added to reserve			
12 TO	TAL income (lines 3 through 11)		a. Year b.	Trade notes and accounts re- vable outstanding at and of year	c. Sales on account	d. Current yea			Amount charged igainst reserve	g. Reserve for bad at end of year
13 Salaries	and wages (other than to partners)		1967.			provision				
	ts to partners—Salaries and interest		1968 .							
			1969 .		***************************************				·	
	(attach schedule)		1970 .		••••••		•			
	attach schedule)		1971 .							***************************************
	ots (Schedule I if reserve method is used)		1972.							
	210 (Schedule J)		Schedule	J—DEPRECIATION (Se 1970, or the Guideline Crass L ass Life System). Except as ott -21 and 65-13 are not applicab if you made an election this	e Instruction 20) N	lote: If depreciation	is computed by u	sing the Class Life (A	DR) System for asse	ets placed in service
	ation (attach schedule)		(Guideline Cla	ass Life System)). Except as off	herwise expressly provided	in income tax regul	January 1, 1971, alions sections 1.	you must tite Form 4. .167(a)—11(b)(5)(vi) a:	B32 (Class Life (AD nd 1.167(a)—12, th	IR) System or Form ne provisions of R
	on (attach schedule)		Check box	if you made an election this	taxable year to use	Class Life (ADR	) System and/o	r Guldeline Cla	ss Life System.	
	nent plans, etc. (other than contributions made on partners' behalf—see Instruction 23a)		a. G.	roup and guideline class	b. Date	c. Cost or other basis	d. Depreciation allowed or allows	1 a Mathod	of 1 4 116 1	g. Depreciation
	ee benefit programs (see Instruction 23b)		or	description of property	acquired	other basis	in prior years	ible computing depreciatio		this year
24 Other de	eductions (attzch schedule)		1 Total add	ditional first-year depreciat	ion (do not include in	items below). (E	nter here and	on line 2 of	I	
25 TO	TAL deductions (lines 13 through 24)		Schedule	•	1	122			www.	
26 Ordinary	income (loss) (line 12 less line 25) (see General Instruction G)		1	tion from Form 4832 tion from Form 5006		#				
edule A—CO	ST OF GOODS SOLD (See Instruction 2)		4 Other de		,· · · · ·	22		uu uuuuuu		
		1		preciation:		į			1 1	
	y at beginning of year (if different from last year's closing inventory, attach explanation) $ 27 $		_	and fixtures					-	
	\$	[		tation equipment			******************	·····		••••••
	labor			y and other equipment .						••••••
	and supplies		Other (s				***************************************			
	sts (attach schedule)									
	lines 27 through 31     32       ventory at end of year     33		5 Totals .							
34 Cook of	goods sold. Enter here and on line 2, above			ount of depreciation claims					1	**************
34 C05t 01	of inventory valuation >	1	7 Balance-	-Enter here and on page :	i, line 20	<u></u> .	<u></u>	<u> </u>	<u></u>	
	perjury, I declare that I have examined this return, including accompanying schadules and statements, and to the be applete. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.	at of my knowledge and halled to	SUMMARY	OF DEPRECIATION (	Other than Addition	nal First-Year [	Depreciation)			
Method		moreougn sill belief (f	1	Straight line	Declining balance	Sum of the	Units	of Other (	necity)	Total
Method	opisie. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowl	edge,				years digits	producti	100	pecity	
Method	noisie. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowledge.	edge,	1 Depr. from 4832	Form		years-digits	producti	ion		
Method	of plate. If prepared by a person other than taxpayer, his declaration is based on all information of which he has any knowled the plate of partner or member.	Date	1 Depr. from 4832 2 Depr. from 5005 3 Other.	Form		years-digits	producti			

items will be entered on Schedule K-1.

14 Investment in property; Property

New property

Used property

(enter cost)

List the number of partners in the partnership

Schedule K-PARTNER'S SHARES OF INCOME, CREDITS, DEDUCTIONS, ETC.

Partnership's distributive share items

1 Salary, interest, and ordinary income (loss) (total of lines 14 and 26, page 1) . . . . . . . . . 6 Net gain (loss) from involuntary conversions due to casualty and theft under section 1231 (line 2, Form 7 Net gain (loss) from sale or exchange of property used in trade or business and certain involuntary conversions under section 1231 (line 4, Form 4797) 

2. Long-term (total of lines 5 and 16(b))

*Each partner must be notified as to the amount of his distributive share of long-term capital gains that may qualify as *\subsec.

Life vears

(a) 3 or more but less than 5

(b) 5 or more but less than 7

(d) 3 or more but less than 5

(e) 5 or more but less than 7

(c) 7 or more

(f) 7 or more

16 Specially allocated items (attach schedule):

(a) Accelerated depreciation on real property

17 Tax preference items:

Enter the total distributive amount for each applicable item listed below. Note: Each partner's distributive share of partnership

9 Contributions (attach list)

12 Taxes paid by regulated investment companies on undistributed capital gains (attach schedule) . . . .

Total

Form 1065 (1972)

--19

ACCETO

M Were you liable for filing Form 1096 for 1972? . . . . .

N is any member of the partnership related by blood or mar-

If "Yes." where filed?

riage to any other member? . . .

(D) Yetal

End of taxable year

(C) Amount

2	Trade notes and accounts receivable .		.		.]		
	(a) Less allowance for bad debts .		·		_		
3	Inventories						
4	Gov't obligations: (a) U.S. and instrument	alities	.			·	
	(b) State, subdivisions thereof, etc.		.			-	
5	Other current assets (attach schedule)					1	***************************************
6	Mortgage and real estate loans					7	
7	Other investments (attach schedule) .		. [			-	
8	Buildings and other fixed depreciable as	ssets				1	
	(a) Less accumulated depreciation .						1
9	Depletable assets				1		
	(a) Less accumulated depletion						
10	Land (net of any amortization)		.[				
11	Intangible assets (amortizable only)					-	***************************************
	(a) Less accumulated amortization				`}		
12	Other assets (attach schedule)						-
13	Total assets					-[	
	LIABILITIES AND CAPITAL					-	
14	Accounts payable						
	Mortgages, notes, and bonds payable in les	s than 1 year.					
	Other current liabilities (attach schedul	-					
	Mortgages, notes, and bonds payable in 1	-				1	
	Other liabilities (attach schedule)		1		***************************************	1	
	Partners' capital accounts					1	
						-1	
20	Total liabilities and capital	<u></u>					·
_	edule M—RECONCILIATION OF PA			ACCOUNTS	(See Instruction	for Schedule M)	
_	edule M—RECONCILIATION OF PA	c. Ordinary (loss) from I	income line 26,	d. Income not in column c pl taxable inc	Included e. Losses not us non- in column	included f. Withdrawals	and g. Capital account at end of year
Sch	edule M—RECONCILIATION OF PA er a. Capital account at beginning of year but beginning of year	c. Ordinary (loss) from I page	income line 26,	d. Income not in column c pl taxable inc	Included e. Losses not in column one unaliowabled	included plus plus ductions f. Withdrawals distribution	and g. Capital account at end of year
Sch	edule M—RECONCILIATION OF PA er a. Capital account at beginning of year but beginning of year	c. Ordinary (loss) from I page	income line 26,	d. Income not in column c pl taxable inc	Included e. Losses not us non- in column	included plus plus ductions f. Withdrawals distribution	and g. Capital account at end of year
Sch Partn	edule M—RECONCILIATION OF PA er a. Capital account at beginning of year but beginning of year	c. Ordinary (loss) from I page	income line 26,	d. Income not in column c pl taxable inc	Included e. Losses not in column one unaliowabled	included plus plus ductions f. Withdrawals distribution	and g. Capital account at end of year
Sch Partne A . B .	edule M—RECONCILIATION OF PA er a. Capital account at beginning of year but beginning of year	c. Ordinary (loss) from I page	income line 26,	d. Income not in column c pl taxable inc	Included e. Losses not in column one unaliowabled	included plus plus ductions f. Withdrawals distribution	and g. Capital account at end of year
Partner A. B. C. D. Tota	edule M—RECONCILIATION OF PA  a. Capital account at beginning of year  beginning of year  b. Capital contributed during year	c. Ordinary (loss) from I page	income line 26, 1	d. income not in column c pl taxable inc	included e. Losses not in column ome unallowabled	included , , plus f. Withdrawals , distribution	at end of year
Partner A. B. C. D. Tota	edule M—RECONCILIATION OF PA  et a. Capital account at beginning of year during year	c. Ordinary (loss) from I page	income line 26, 1	d. income not in column c pl taxable inc	included e. Losses not in column ome unallowabled	included , , plus f. Withdrawals , distribution	at end of year
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Schedule L-BALANCE SHEETS (See General Instruction J)

(A) Amount

Beginning of taxable year

(B) Total

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(4) Living accommodations (except employees on business)? .

Q Did you claim a deduction for expenses connected with:

(1) Employee or family vacations not reported on Form W-2?

(2) Entertainment facility (boat, resort, ranch, etc.)? . . .

(3) Employees' families at conventions or meetings? . . .

tion (d) gains," see section 1201(d).

(i) Capital gains (losses):

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#### Internal Revenue Service

#### Instructions for Form 1065 U.S. Partnership Return

The term "partnership" includes a limited partnership, syndicate, group, pool, joint venture, or other unincorporated organization, through or by means of which any business, financial operation, or venture is carried on, and which is not, within the meaning of the Internal Revenue Code, a corporation, trust, estate, or a sole proprietorship. The term "partner" means a member of a partnership.

(References are to the Internal Revenue Code)

#### General Instructions

A Who must file -- Every partnership (see general instruction K(1) for exceptions) engaged in trade or business, or having income from sources within the United States shall file Form 1065, whether or not its principal place of business is outside of the United States, and whether or not all of its members are nonresident aliens. If the return is filed for a syndicate, pool, joint venture, or similar group, a copy of the agreement and all amendments should be attached to the return. unless a copy has been previously filed.

Only one return is required to be filed for each partnership. Each copy of the partnership return that is furnished to an individual partner should be clearly identified as "duplicate copy."

B. Time and place for filing .- A resident partnership must file Form 1065 on or before the 15th day of the 4th month following the close of the taxable year. A foreign partnership in which all the partners are nonresident aliens must file the return on or before the 15th day of the 6th month following the close of the taxable year.

If the cartnership's principal place of business or Use this address principal office or agency

~ New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester New York (all other coun-ties), Connecticut, Maine, Massachusetts, New Hamp-shire, Rhode Island, Vermont

Alabama, Florida, Georgia, Mississippi, South Carolina

Michigan, Ohio Arkansas, Kansas, Louisiana, New Mexico, Oklahoma,

Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming

Illingis, Igwa, Missguri, Wisconsin

California Hawait

Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia

Dalaware, District of Columbia, Maryland, Pennsylvania

Internal Revenue Service Center 1040 Waverly Avenue Holtsville, New York 11799 Internal Revenue Service Center 310 Lowell Street Andover, Mass. 01812

Andover, Mass. UIBIZ Internal Revenue Service Center 4800 Buford Highway Chamblee, Georgia 30006 Internal Revenue Service Center Cincinnati, Ohlo 45298

nternal Revenue Service Center 3651 S. Interregional Highway Austin, Texas 78740 Internal Revenue Service Center 1160 West 1200 So. Street Ogden, Utah 84405

Internal Revenue Service Center 2306 East Bannister Road Kansas City, Missouri 64170 Internal Revenue Service Center 5045 East Butler Avenue Fresno, California 93730

Center 3131 Democrat Road Memohis, Tenn. 38110 Internal Revenue Service

Internal Revenue Service

A partnership without a principal office or agency or principal place of business in the United States must file the return with the Internal Revenue Service Center

Pennsylvania 19155. C. Period to be covered by return.--The return shall be filed for the calendar year 1972 or other taxable year beginning in 1972. A partnership's taxable year shall be determined as though the partnership were a taxpayer.

11601 Roosevelt Boulevard, Philadelphia.

D. Change in, or adoption of, account-D. Change in, or adoption or, accounting period.—A change by any partnership from one taxable year to another, or a new partnership's adoption of an initial taxable year, must meet the provisions of section 706(b). A change by a principal partner from one taxable year to another must meet the provisions of sections 706(b) and 442. A principal partner is one who has an interest of 5 percent more in the partnership profits or capital.

For the taxable years of partnerships resulting from a merger or division of other partnerships, see sections 706(b) and 708(b)(2).

E. Signature.-The return must be signed by one partner. If a receiver, trustee in bankruptcy, or assignee is in control of the property or business of the organization, he must sign the return.

Any person(s), firm, or corporation who prepares a partnership return for compensation must also sign to verify the return. However, a verifying signature is not required if the return is prepared by a regular, full-time employee of the partnership, such as a clerk secretary or bookkeeper. If a firm or corporation prepares the return, it should be signed in the name of the firm or corporation.

F. Penalties.-Severe penalties are provided by law for willful failure to make and file a return on time and for willful attempt to evade or defeat payment of any tax due.

G. Accounting methods.—Ordinary income shall be computed by the accounting method regularly used in maintaining partnership's books and records. In all cases the method adopted should clearly reflect income. (See section 446.) Unless the law specifically permits, a taxpayer may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing cor sent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts.—The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher

H. Items exempt from tax.--Items exempt from tax are listed in sections 101'through 122. For example:

(1) Interest on governmental obligations.—The interest on obligations of a State or a possession of the United States, or any of their political subdivisions or of the District of Columbia is exempt subject to certain exceptions de scribed in section 103.

(2) Proceeds of insurance policies ---In general, the proceeds of life insurance policies paid to the partnership by reason of the death of a partner are exempt. If any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

(3) Income from improvements by lessee.—Income, other than rent, derived by a lessor of real property upon the ter mination of a lease, representing the value of such property attributable to buildings erected or other improvements made by the lessee, is excludable unless it represents a liquidation in kind of lease

1. Information returns.--Every partnership making payments in the course of its trade or business during the calendar year of interest (other than under the \$10 rule), rents, commissions, or other fixed or determinable income apprepating \$600 or more, shall file information returns.

For example, if the partnership makes payments of interest aggregating \$10 or more on bank deposits, corporate bonds, stockholder's accounts, and savings and loan association accounts, it shall file Form 1099-INT.

Form 1096 must be used to summarize and transmit information returns to an Internal Revenue Service Center, For more information about filing information returns and exceptions, see the instructions

J. Balance sheets -The balance sheets of the partnership must be completed. These balance sheets. Schedule I. should agree with the books of account. Otherwise, any differences should be ex-plained in an attached statement. Partnerships reporting to the Interstate Commerce Commission or to any national State, municipal, or other public officer, may submit instead of Schedule L. conies of their balance sheets prescribed by the Commission or State or municipal author ities, as of the beginning and end of the taxable year.

K. Elections.-(1) An unincorporated organization qualifying under section 761(a) as an investing partnership or as participating in the joint production, extraction, or use of property under an oper-ating agreement, may elect to be excluded from treatment as a partnership under section 1.761 of the Regulations. The unincorporated organization may make the election in a statement attached to Form 1065 for the first year for which an election to be excluded is desired. For detailed information, see section 1.761 of the Regulations.

(2) Generally, the partnership shall make the elections affecting the computation of taxable income derived from partnership operations. Examples of such elections are the method of accounting employed, methods of depreciation, etc However, certain elections are made by a partner separately on his individual income tax return rather than by the part-

nership. These elections are made under: section 901, relating to foreign tax credit, section 617, relating to deduction and recapture of certain mining exploration expenditures, paid or incurred, under section 57(c), relating to definition of net lease, and under section 163(d), relating to limitation on interest on investment indebtedness.

(3) Information about elections affect the basis of partnership property, the basis of partners' interests, and the distribution of property and other elections, may be found under the applicable sections of chapter 1, subchapter K of the Code and the Regulations.

L. Section 702(a) items.-Each partner is required by the Code to take into account separately his distributive share certain specific items enumerated in the Code as follows: (1) gains and losses from sales and exchanges of capital as-sets held for not more than six months; (2) gains and losses from sales and exchanges of capital assets held for more than six months; (3) gains and losses from sales and exchanges of property de-scribed in section 1231; (4) charitable contributions; (5) qualifying dividends; (6) taxes described in section 901; (7) other items of income, gain, loss, deduction or credit to the extent provided by Regulations (see instructions for Schedule K), and (8) taxable income or loss (ordinary income) exclusive of items 1 through 7, above.

M. Distribution of unrealized receivables and inventory items,-If a partner receives a distribution of unrealized re-ceivables or substantially appreciated inventory items in exchange for all or part of his interest in other partnership property (including money), the transaction is treated as a sale or exchange of such property between the distributee partner and the partnership. The gain realized by the partnership is treated as ordinary income. In computing the partners' distributive shares of such ordinary income. it shall be allocated only to partners other than the distributee and separately taken into account under section 702(a)(8). See section 751 and related Regulations.

N. Net operating loss deduction.-The benefit of the deduction for net operating losses provided by section 172 shall not be allowed to a partnership. In computing his own net operating loss or his own taxable income for any taxable year for the purposes of the computation required by section 172, however, a partner shall take into account his share of the income and losses of the partnership, subject to the limitation of section 704(d). The net operating loss deduction shall not be allowed in computing the net earnings from self-employment.

O. Specially allocated items.-Distributive shares of items of income, gain, loss, deduction, or credit are to be allocated among the partners under the partnership agreement for sharing income or loss generally. However, where the partners agree, specified items may be allocated among them in a different ratio than that for sharing income or loss gen-erally and such allocations may be recognized in accordance with the provisions of section 704. For instance, if the net income exclusive of specially allocated items is divided evenly among three partners but some special items are allocated 50 percent to one, 30 percent to another, and 20 percent to the third partner, the special items should be reported in line 16 of Schedule K instead of in the other numbered lines on page 1.

P. Information regarding renegotiable contracts.—If during the taxable year the subject to the Renegotiation Act, it shall, in answer to question P page 4 state the actual or, if not accurately determinable, the best estimate of the aggregate gross dollar amount billed during the current taxable year under all contracts and sub-

O. Attachments.---You may use attachments in the preparation of your return if the lines on the form schedules are insufficient for your needs. The attachments must contain all required information, follow the format of the official schedules, and must be attached to the return in the same sequence as the schedules appear on the official forms. If an attachment is used in place of a schedule having a summary line on page of the form, the total need not be entered on the official schedule, but must be entered on page 1.

#### Specific Instructions

These instructions correspond with line numbers on the first page of the return, and with schedules appearing on its other nages.

1. Gross receipts.--Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 11.

Installment sales .--- If, under section 453, the installment method is used attach a schedule showing separately for the current year and the three preceding years the following: (a) gross sales; (b) cost of goods sold; (c) gross profits; (d) percentage of gross profits to gross sales; (e) amount collected; and (f) gross profit on amount collected

Farmer's income schedule -- For farm income, attach Schedule F (Form 1040). (See instruction 9.)

2. Cost of goods sold (Schedule A) .--If the production, manufacture, purchase, or sale of merchandise is an incomeproducing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year and may be valued at (a) cost, (b) cost or market, whichever is lower, or (c) any other method approved the Commissioner. The method of valuing inventory adopted for the first year is controlling, and a change can be made only after permission is secured from the Commissioner, Application to change must be made on Form 3115 and filed with the Commissioner within 180 days after the beginning of the taxable year in which it is desired to make the change.

If the partnership wants to adopt the LIFO inventory method provided in section 472, it must file application to do so on Form 970.

Items withdrawn from inventory or purchases for the personal use of individual partners should not be included as part of the cost of goods sold, but should be accounted for in Schedule M.

Cost of operations (where inventories are not an income determining factor).—
If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (a) salaries and wages and (b) other costs in

4. Ordinary income (loss) from other partnerships, syndicates, etc.—Where one partnership, (partnership A) is a partner in another partnership (partner hip B), partnership A will enter on this line its distributive share of ordinary income (loss) from B. If the distributive share is a loss, it must be limited to the amount of the adjusted basis of A's interest in partnership B as of the end of partnership B's year in which the loss occurred. If A's taxable year does not coincide with the annual accounting period of partnership B, include in A's return the distributive share of the or dinary income (loss) for the accounting period of partnership B ending within the period for which the return of A is filed.

Partnership A will consider its distributive share of other items (see general instruction L (1) through (7)) from partnership B as if such items were realized directly from the source from which realized by partnership B or incurred in the same manner as incurred by partner ship B. For example, partnership A's dis tributive share of partnership R's capital gains or (losses) should be reported in lines 2 and 5 of Schedule D (Form 1065) As another example, partnership A's dis tributive share of partnership B's spe-cially allocated ordinary gains or (losses) should be entered in line 8, Form 4797

Attach a copy of partnership B's return to partnership A's original return.

5. Nonqualifying dividends.—Nonqualifying dividends are taxable dividends which are included in ordinary income and for which the individual partner is NOT entitled to an exclusion. Such dividends are derived from the following SOUTCES:

(a) Corporations organized under the China Trade Act (section 941);

(b) Corporations which, for the taxable year of the corporation in which the distribution is made or for the next pre ceding taxable year of the corporation,

(i) exempt from tax under section 501 (charitable, etc., organizations) or section 521 (farmers' cooperatives); or

(ii) corporations to which section 931 (income from sources within possessions of the United States) applies.

(c) Mutual savings banks, cooperative banks, domestic building and loan associations, domestic savings and loan associations, Federal savings and loan associations, on deposits or withdrawable accounts. Dividends from these organizations must be reported as interest.

(d) Regulated investment companies. except to the extent designated by the company to be taken into account as a dividend for these purposes.

(e) Certain real estate investment trusts under sections 856 to 858.

(f) Foreign corporations, including your share from a controlled foreign corporation.

Qualifying dividends are taxable dividends received from domestic cornerations and not listed above. See instructions for line 3. Schedule K.

6. Interest.-Enter total interest from all sources except (a) interest exempt from tax; (b) interest on tax-free covenant bonds.

8. Royalties .--- Enter net (loss) as shown on the detailed schedule to be attached to the return

- 9. Net farm profit (loss).—Enter the net profit (loss) from Schedule F (Form 1040). Do NOT include in this line any amounts reported in Schedule K (Form 1065).
- 11. Other income.—Enter any other taxable income and explain its nature in an attached schedule, except those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule K. (See instructions for Schedule K.) Include taxable income from annuities and insurance proceeds.

#### Deductions

- Note: That portion of wage, salary, rent and price payments in excess of amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236)
- 13. Salaries and wages.—Enter all salaries and wages not included as a deduction in line 29, except salaries to partners.
- 14. Payments to partners—salaries and interest (guaranteed payments).—In computing ordinary income, a deduction may be taken for payments to a partner for services or the use of capital where such payments are determined without regard to the income of the partnership. Do not include distributive shares of partnership profits. Allocate to the appropriate partners in line 1, Schedule K-1 (Form 1065).
- 15. Rent.—Enter rent on business property but do not deduct rent for a dwelling occupied by any partner for personal use.
- 16. Interest.—Enter interest on business indebtedness (exclude interest that the partnership paid or accrued on interest partnership paid or accrued on improperty held for investment, see Schedule K instructions, line 15(e)). Amounts paid by a partnership to a partner for the use of capital should be entered on line 14. However, amounts paid as interest by a partnership to a partner as a result of a transaction in which the partner acts in a capacity other than as a partner should be entered on this line. (The limitations on deductions for unpaid interest are given in section 267.)
- 17. Taxes.—Enter taxes paid on business property or incurred for carrying on business if not reflected in cost of goods excise and stamp taxes are deductible only if paid or incurred in carrying on a trade or business, or in the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income. Do not deduct taxes assessed against local benefits tending to increase the value of the property assessed, as for paving, etc.; Federal income taxes; estate, inheritance, legacy, succession, and gift taxes; or taxes reported in Schedule K.
- 18. Bad debts.—Bad debts may be deducted—(a) when they become wholly or partially worthless, or (b) by reasonable addition to a reserve for bad debts. A partnership filing a first return may select either method, and that method must be followed for subsequent years unless permission is granted to change to the other method. Application to

- change must be made on Form 3115 within 180 days after the beginning of the taxable year for which it is desired to make the change. (See 1065 instructions for Schedule D on page 4 regarding non-business debts.)
- 19. Repairs.—Enter the cost of incidental repairs, etc., which do not add to the value or appreciably prolong the life of the property repaired. Expenditures for new buildings, machinery, or for permanent improvements or betterments which increase the value of the property are chargeable to capital accounts.
- Include in this deduction the total amount of repairs from Form 4832.
- 20. Depreciation.—A reasonable altowance for the exhaustion, wear and tear, and obsolescence of property used in the trade or business or of property held by the taxpayer for the production of income shall be allowed as a depreciation deduction. (Section 167.) The allowance does not apply to inventories or stock-in-trade nor to land apart from the improvements or physical developments added to it. Depreciation on leasehold improvements, patents, and copyrights shall be included in Schedule J.
- Adjustments to basis of property:
- (a) Additional first-year depreciation.—If a taxpayer elects to claim the additional first-year allowance under section 179, the basis of the property must be adjusted for the amount of the deduction so claimed.
- (b) Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life System, or Guideline Class Life System. In computing the basis on which depreciation inay be taken for personal property other than livestock, you need not take into account salvage value that does not exceed 10 percent of the cost or other basis of the property. If the salvage value exceeds 10 percent, only the excess need be taken into account. These provisions apply to property acquired after October 16, 1962, having a useful tied of three years or more. (See section 167(f).)
- The various methods of depreciation which may be used are:
- (a) Straight line.—To compute the deduction, add the cost of improvements to the cost (or other basis) of the property and deduct the total depreciation allowed or allowable in prior years. Divide the result by the number of years of useful life remaining to the asset. The quotient is the depreciation deduction.
- (b) Declining balance.—A uniform rate is applied each year to the remaining cost or other basis of property determined at the beginning of such year without adjustment for salvage value. For property acquired before January 1, 1954, or used property whenever acquired, the rate of depreciation under this method may not exceed one and one-half times the applicable straight-line rate.
- (c) Special rules for new essets.—The cost or other basis of a new asset may also be depreciated under any of the following methods provided the asset is tangible, has an estimated useful life of three years or more, and its original use commenced with the partnership.
- (i) Declining balance.—This method may be used with a rate not in excess of twice the applicable straight-line rate.

- (ii) Sum of the years-digits.—The deduction for each year is computed by multiplying the cost or other basis of the asset by the number of years of useful life remaining (including the year for which the deduction is computed) and dividing the product by the sum of all the digits corresponding to the years of the estimated useful life of the asset. In the case of a five year life, this sum would be 15 (5+4+3+2+1). For the first year, five-fifteenths of the cost would be allowable; for the second year, four-fifteenths; etc.
- (iii) Other methods.—A partnership may use any consistent method that does not result in accumulated allowances at the end of any year greater than the total of the accumulated allowances which would have resulted from the use of the 200 percent declining balance method. This limitation applies only during the first two-thirds of the useful life of the property.
- (d) Additional first-year depreciation— A partnership may elect to write off part of the cost of its tangible depreciable personal property, which has a useful life of at least six years from the date of acquisition. The allowance is in addition to regular depreciation allowable on the balance of the basis of the asset and is deductible in the first year in which the regular depreciation deduction is allowable with respect to the property.

The amount that may be written off is up to 20 percent of the cost of the property (before making any adjustment to the basis for salvage value), but the deduction for each partner may not exceed \$2,000 (\$4,000 if married and filing a joint return). For example, a partnership consisting of A and B, purchased an asset which cost \$100,000. Each partner is married and each is filing a joint return. The profit and loss sharing ratio is 50 percent to each. The total that may be written off is \$8,000 (20 percent of \$100,000 limited to \$4,000 for each partner). If the asset had been purchased for \$30.000, and the profit and loss ratio had been 90 percent to A and 10 percent to B the total that could be written off would be \$4,600 (20 percent of \$30,000, limited to \$4,600)—\$4,000 for A (90 percent of \$30,000 × 20 percent, limited to \$4,000) and \$600 for B (10 percent of \$30,000 × 20 percent).

The total amount of additional firstyear depreciation must be shown in line 1 of Schedule J and line 2 of Schedule K, and allocated to each partner in Schedule K-1 (Form 1065), line 2.

- Do not deduct additional first-year depreciation on page 1 of Form 1065.
- (e) New section 1250 property.—The double declining balance and sum of the years-digits methods may not be used except for (1) new residential rental property (from which at least 80 percent of the gross rental income is derived from rental or residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property acquired after July 24, 1969, if construction, acquisition, or permanent financing arrangements under a binding written contract were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated only under the straight-line or 150 percent declining balance methods. (See section 167(i).)

- (f) Used section 1250 property.—Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more, may be depreciated under the 125 percent designed to the 125 percent designed real property explicit of the case suited real property explicit of the case suited real property explicit of the case suited real property explicit of the case suited real property explicit of the case suited real property and the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case
- (g) Rehabilitation expenditures for low-income rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight-line method using a useful life of 60 months. For details see section 167(kg.
- Class Life (ADR) System and Guideline Class Life System.—If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1, 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System). Except as otherwise expressly provided in income tax regulations sections 1.167(a)—11(b)(5)(vi) and 1.167(a)—12, the provisions of Revenue Procedures 62–21 and 65–13 are not applicable for taxable years ending after December 31, 1970. For form 4832, Form 5006, and Publication 534, Tax Information on Depreciation.
- 21. Amortization.—If the partnership elects the deduction for amortization of certain expenditures relating to research and experiment (section 174), trademark and trade name expenditures (section 177), exploration (paid or incurred before September 13, 1966) (section 615), and development (section 616), a statement of the pertinent facts should be filed with the return. Do not enter the deductions for amortization of bond premium on this line but include it in line 24.
- See section 169 for conditions under which the cost of certified pollution control facilities may be amortized over a five year period.
- Also see section 188 for conditions under which the cost of certain expenditures for on-the-job training and child care facilities may be amortized over a period of 60 months.
- For details which must be furnished in the statements of election required by these sections, consult your District Director.
- 22. Depletion.—If a deduction is claimed for timber depletion, attach Form T.
- 23(a). Retirement plans, etc.—Enter deductible contributions made by the partnership for its common-law employees under a qualified pension, profit-sharing, annuity, or bond purchase plan, and compensation under any other deferred payment plan.
- Note: Every employer who has adopted a pension, profit-sharing, or other

- funded deferred compensation plan, regardless of whether or not the plan is qualified under the Internal Revenue Code or whether a deduction is claimed for the current taxable year, must file Form 4848 for all plans adopted. In general, Form 4848 is to be filed on or before the 15th day of the 5th month following the close of the taxable year.
- 23(b). Employee benefit programs.— Enter the amount of the partnership's contributions to employee benefit programs for common-law employees that are not an incidental part of retirement plans included on line 23(a). Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.
- 24. Other deductions.--Enter any other authorized deductions for which no space is provided elsewhere on page 1 of the return, exclusive of those items requiring separate computation (see general instruction L (1) through (7)) which are required to be reported in Schedule Do not deduct losses incurred in transactions which were neither con-nected with the trade or business nor entered into for profit. No deduction is allowable for the amount of any item or part of it allocable to a class of exempt income, other than the allowable portion attributable to wholly exempt interest income. Items directly attributable to such exempt income shall be allocated to it, and items directly attributable to any class of taxable income shall be allocated to that taxable income. If an item is attributable both to taxable income and exempt income, a reasonable proportion of it, shall be allocated to
- A partnership receiving any exempt income other than interest, or holding any property or engaging in any activity the income from which is exempt, shall submit as a part of its return an itemized statement showing (a) the amount of each class of exempt income, and (b) the amount of expense items allocated to each such class (the amount allocated by apportionment being shown separately).
- Schedule D.—Capital gains and losses.—This schedule provides for the reporting of sales or exchanges of capital assets. Every sale or exchange of property must be reported in detail even though no gain or loss is indicated. Exceptions are specially allocated gains and losses which are entered in line 16 of Schedule K and are shown in a separate schedule attached to Form 1065. (See Schedule K instructions for line 16.)
- For reporting sales or exchanges of property other than capital assets including the sale or exchange of property used in the trade or business and involuntary conversions (section 1231) see Form 4797 and related instructions.
- Basis.—In most cases the basis of property is its cost to the partnership. However, if the property was acquired by gift, inheritance, or in some other manner, a basis other than cost must be used. If the amount shown as the basis is other than cost, full details must be given.
- "Capital assets" defined.—The term "capital assets" means property held by the partnership (whether or not connected with the trade or business) but does NOT include—
- (a) stock in trade or other property of kind properly includible in the inven-

- tory if on hand at the close of the taxable year:
- (b) property held by the partnership primarily for sale to customers in the
- ordinary course of the trade or business;
  (c) property used in the trade or business of a character which is subject to the allowance for depreciation provided in
- (d) real property used in the trade or business of the partnership;

section 167:

- (e) certain Government obligations issued on or after March 1, 1941, at a discount, payable without interest and maturing at a fixed date not exceeding 1 year from date of issue;
- (f) certain copyrights, literary, musical, or artistic compositions, letters or memorandums, or similar property; or
- (g) accounts and notes receivable acquired in the ordinary course of trade or business for services rendered or from the sale of property referred to in (a) or (b) above.
- As to (b) above, the law allows dealers in securities capital gain or loss treatment on certain securities which were clearly identified as being held for investment. Also certain real property subdivided for sale may be treated as a capital asset. Sections 1236 and 1237.
- Capital gain distributions.—Report on line 6 as long-term capital gains any amounts which a regulated investment company advises you, as a shareholder, are (a) a capital gain dividend, or (b) the partnership's share of the company's undistributed capital gains. (See line 12 or instructions for Schedule K, Form
- Losses on securities becoming worthless.—If any securities become worthless during the taxable year and are capital assets, the loss shall be considered as a loss from the sale or exchange of capital assets as of the last day of such taxable year.
- Nonbusiness debts.—If a debt, such as a personal loan, becomes totally worth-less within the taxable year, the loss shall be considered a loss from the sale or exchange, during the taxable year, of a capital asset held for not more than 6 months. Enter on line 1 such loss in column (f) and describe in column (a). This does not apply to: (a) a debt evidenced by a corporate security with interest coupons or in registered form and (b) a debt acquired in the trade or business.
- Collapsible corporations.—Gain from the sale or exchange of stock in a collapsible corporation is not a capital gain. Section 341.
- "Wash sales" losses.—Losses from the curities are not deductible (unless sustained in connection with the partnership trade or business) if, within 30 days before or after the date of sale or other disposition, the partnership has acquired (by purchase or by an exchange upon which the entire amount of gain or loss was recognized by law) or has entered into a contract or option to acquire, substantially identical stocks or securities.
- Installment sales.—If you sold personal property for more than \$1,000 or real property regardless of amount, you may be eligible to report any gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale do not

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exceed 30% of the selling price. (See section 453.) Such sales must provide for 1 or more payments in each of 2 or more taxable years

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 483.

Schedule K-Partners' shares of income, credits, deductions, etc.-This schedule should show complete information for all the persons who were members of the partnership, syndicate, group, etc., during any portion of the taxable year. Although the partnership is not subject to income tax, the members are liable for income tax in their separate capacities and are taxable upon their distributive shares of the income of the partnership, whether distributed or not, and each is required to include his share in his return.

A partner may not claim on his separate return a distributive share of loss from a partnership to the extent any such loss exceeds the basis of his interest in the partnership. The excess of such loss may be claimed for later years to the extent that the basis for the partner's interest is increased above zero.

Each partner should be advised by the partnership on Schedule K-1 (Form 1065) of his share of the income, deductions, credits, etc., as shown in Schedule K (lines 1 to 17 inclusive).

Line 3 -Fnter the dividends received from domestic corporations, to which the partner is entitled to an exclusion (section 116) on his individual income tax return. (See instruction 5.)

Line 9.-Enter contributions paid by the partnership within the partnership's taxable year. (An itemized list of the partnership's charitable contributions must also be submitted.)

Line 10.-EXPENSE ACCOUNT AL-LOWANCE.—Expense account allowance means (a) amounts other than compensation received as advances or raimbursements, and (b) amounts paid by or for the partnership for expenses in-curred by or on behalf of a partner, including all amounts charged through any type of credit card.

It does not include amounts paid for (i) the purchase of goods for resale or use in the business, and (ii) incidental expenses, such as the purchase of office supplies for the partnership, or local transportation in connection with an errand. The partnership should maintain records to substantiate travel and entertainment expenditures

Complete Schedule K-1 (Form 1065). line 10, for the 25 highest paid partners, including limited partners. To deter-mine the partners the information is required for, all allowances including such expense account allowances and the partner's share of ordinary income must be to each partner's compensation. Schedule K-1 (Form 1065), line 10, need not be completed for any partner for whom the combined amount is less than

Line 11.—Enter taxes described in section 901 which have been paid or accrued by the partnership to foreign countries or to possessions of the U.S.
Line 12.—Enter taxes paid on undis-

tributed capital gains by the Regulated Investment Company. The partnership as a shareholder of a regulated investment company will receive notice on Form 2439 that the company paid tax on undistributed capital gains

Line 13.-Enter payments by the partnership to a retirement plan on behalf of partners.

line 14 -- Enter the partnership's amount of investment in certain depreciable property by new and used cate gories, and life years. A partner is allowed a tax credit based on his pro rata share of such investment by filing Form 3468. (For information on whether property qualifies for the credit and for other information, see Form 3468.)

When property is disposed of prior to the "life-years category" assigned, each partner should be notified of the dates when property was purchased and dis posed of. The partner must recompute his investment credit using as the useful life the period the property was actually held. In recomputing the credit, the partne must use the life years categories of 0-3 vears: 3-5; 5-7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. For additional information, see Form 4255.

Line 15 .- Enter the partnership's total for each of the applicable items in paragraphs (a) through (e). If there is not sufficient space for listing these items, see general instruction Q. Each partner's distribution share of these items will be entered on Schedule K-1 (Form 1065).

(a) The total of the income or gain and the total of the deduction or credit of the following items: recoveries of bad debts. prior taxes and delinquency amounts (section 111): gains and losses from wagering transactions (section 165(d)): soil and water conservation expenditures (section 175); intangible drilling and development costs (section 263 (c)); deduction and recenture of certain mining exploration expenditures paid or incurred (section 617); and any income, gain, or loss to the partnership under section 751(b)

(b) The partnership's farm net losses, gains from disposition of farm property recapture (Form 4797), and other items applicable to sections 1251 and 1252.

(c) For the taxable year, the number of gallons of (i) gasoline used (A) on a farm for farming purposes, (B) other than as fuel in a highway vehicle, and (C) in vehicles while engaged in furnishing cer tain public passenger land transportation service; (ii) lubricating oil used other than in a highway motor vehicle, and (iii) special fuels used after June 30, 1970 (A) on a farm for farming purposes, (B) vehicles while engaged in furnishing certain public passenger land transporta-tion service, and (C) for nontaxable uses.

Each partner should attach Form 4136 to his income tax return, to claim a credit on Form 1040 for Federal tax on such gasoline, special fuels, and lubricating

(d) For taxable years beginning after 1971, enter the wages paid or incurred by the partnership under a Work Incentive (WIN) Program. The partnership must attach to Form 1065 a separate schedule showing each WIN employees' name, so-cial security number, date employment began, and the qualified salaries and wages paid or incurred. Each partner should be given a copy of this schedule in order to claim a credit for WIN salaries and wages on Form 4874. For additional information on claiming this credit, see Form 4874

(e) The partnership's (i) interest on investment indebtedness and (ii) applicable items of investment (A) income. (B) expenses, and (C) gains and losses from sale or exchange of such investment property. (See section 163(d).) Each partner should be instructed to claim this interest on investment indebtedness as an itemized deduction on Schedule A (Form 1040). For further information, see Schedule A (Form 1040) instructions.

Line 16.-Enter any items of income. gain, loss deduction or credit subject to a special allocation under the partnership agreement which differ from the allocation of partnership income or loss generally.

A partnership that is a partner includes its distributive share of specially allocated ordinary gains or losses from another partnership in line 8. Form 4797

Line 17.-Enter items of income and deductions which enter into the computation of items of tax preferences. partner with tax preference items may be required to file Form 4625. See that form for definitions of tax preference items. filing requirements, and tax computation.

Schedule M---Reconciliation of Partners' Capital Accounts.—This schedule should show what caused the changes in the partners' capital accounts during the taxable year. The total of column a of Schedule M should agree with line 19, column (B), of Schedule L for the beginning of the taxable year, and the total of column g of Schedule M should agree with line 19, column (D), of Schedule L for the end of the taxable year. Any dif ference should be adequately explained in an attached statement.

#### Schedule N-Computation of net earnings (or loss) from self-employment.

In determining the amount of net earnings from self-employment, exclude income and deductions from the following sources:

Interest.-Interest on bonds, deben tures notes certificates or other evidences of indebtedness, issued with interest coupons or in registered form by a corporation or by a government or politi cal subdivision, unless received in the course of a trade or business as a dealer In stocks or securities.

Real estate rentals.---Rentals from real estate, except rentals received in the course of a trade or business as a realestate dealer.

The following do not constitute rentals from real estate: receipts for the use or occupancy of rooms or other space where services are also rendered to the occupant, such as rooms in hotels; boardinghouses; apartment houses furnishing hotel services; tourist camps; tourist homes; or space in parking lots, ware houses, or storage garages. They are included in determining net earnings from self-employment.

Partnership with income from farming.---A partner may use the optional method of computing net earnings from self-employment from farming on his individual income tax return. See Sched-ule SE (Form 1040) for instructions and the computation of net earnings from self-employment from farming. In figuring the gross profits from farming, Schedule SE (Form 1040) line 6, use your share of the gross profits shown on either line 28 or line 72 of the Schedule F (Form 1040) filed with the partnership return.

#### Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions, for use on Form 1065 partnership returns are based on the 1972 revised Standard Industrial Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises and establishments by type of activity in which engaged.

AGRICULTURE, FORESTRY AND FISHING

Farms: 0120 Field crop. 0150 Fruit, tree nut, and vegetable. 0180 Horticultural specialties. 0230 Livestock. 0270 Animal specialties.

Agricultural services:
0740 Veterinary services.
0750 Animal services, except veterinary,
0780 Landscape and horticultural services.
0790 Miscellaneous agricultural services.

0800 Forestry. Fishing, hunting, and trapping: 0930 Commercial fishing and fish hatcheries

and preserves.

MINING

CONSTRUCTION

General building contractors; 1510 General building contractors, except op-

1931 Operative builders.

General contractors other than building:
1611 Highway and street construction, except elevated highways.
1620 Heavy construction, not elsewhere classified.

11 Plumbing, heating, and air conditioning. 21 Painting, paper hanging, and decorating. 31 Electrical work

1731 Electrical work.
1740 Masonry, tile setting, stonework, and plastering,
1750 Carpentering and flooring.
1761 Roofing and sheet metal work.
1771 Concrete work.
1781 Water well drilling.
1790 Miscellaneous special trade contractors.

MANUFACTURING

2000 Food and kindred products.
2200 Textile mill products.
2300 Apparel and other textile products.
2400 Lumber and wood products, except fur-

niture. 2500 Furniture and fixtures. 2700 Printing, publishing and allied indus-

I Fabricated metal products.

Machinery, except electrical.

Electrical and electronic machinery, equipment, and supplies.

Transportation equipment.

Manufacturing industries, not elsewhere classified.

TRANSPORTATION, COMMUNICATIONS, ELECTRIC, GAS AND SANITARY SERVICES

Local and Interurban passenger transporta-

4189 Other local passenger transportation.
Trucking and warehousing:
4210 Trucking, local and long distance,
4289 Public warehousing and motor freight

Transportation services:
4722 Arrangement of passenger transporta-tion, including travel agencies,
4723 Arrangement of freight and cargo trans-portation.
4790 Other transportation services.

portation.
479 Other transportation services.
4800 Communication,
4900 Electric, gas, and sanitary services.
WHOLESALE TRADE
5010 Motor vehicles and automotive equip-

ment.
5089 Other machinery, equipment and supplies.

4121 Taxicabs. 4189 Other local passenger transportation.

terminals. 4400 Water transportation. 4500 Transportation by air.

Transportation services:

tries.
2800 Chemicals and allied products.
3100 Leather and leather products.
3200 Stone, clay, and glass products.
3300 Primary metal industries.

Fabricated metal products

Metar mining.
Coal mining.
Oil and gas extraction.
Quarrying and mining, not elsewhere
classified.

1000 Metal mining.

erative builders.

Special trade contractors:

Using the list below, enter on page 1, und

the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1a, page 1), plus all other income (lines 4 through 11, page 1). On page 1, under A, state the principal business activity and under B, state the principal product or service which accounts for the largest percentage of total receipts. For

	which accounts for the	ie largest percentage of total receipts. For
nder E,	the code for the principal product	pal business activity is "Retail food store," or service may be "dairy products."
Code 5095	Miscellaneous durable goods whole-	Code 6520 Lessors of real property other than build-
£120	Daving abandada and ellips and are	CERT Paul setate secure to allow and
5140	Groceries and related products.	6541 Title abstract companies.
5180	Price goods, notions, and apparet. Groceries and related products. Farm products—raw materials. Alcoholic beverages.	6541 Title abstract companies. 6552 Subdividers and developers, except cerneteries.
5195	salers.	6553 Cemetery subdividers and developers. 6611 Combinations of real estate, insurance, loans, law offices.
Bulld	RETAIL TRADE ling materials, hardware, garden supply, nobile home dealers:	loans, law offices.  Holding and Investment Companies:
and r 5220	nobile home dealers: Building materials and supply stores.	6781 Investment clubs.
5251 5261	Building materials and supply stores. Hardware stores. Retail nurseries, lawn and garden supply	6783 Other holding and investment com-
	stores. Mobile home dealers.	panies. SERVICES
Gene	ral merchandise:	Hotels, rooming houses, camps and other lodg- ing places;
5398	Variety stores. Miscellaneous general merchandise stores.	7012 Hotels. 7013 Motels, motor hotels, and tourist courts.
Food	-4	7032 Sporting and recreational camps. 7033 Trailering parks and camp sites for
5411 5420	stores: Grocery stores, Meat and fish markets, including freezer provisioners. Fruit stores and vegetable markets. Candy, nut, and confectionery stores. Retail bakeries. Miscellaneous food stores.	transients. 7089 Other lodging places.
5431	provisioners. Fruit stores and vegetable markets.	Personal services:
5441 5460	Candy, nut, and confectionery stores. Retail bakeries.	7215 Coin-operated laundries and dry clean- ing.
	Miscellaneous food stores. notive dealers and gasoline service sta-	7219 Laundry, drycleaning and related services, not elsewhere classified. 721 Photographic studies, portrait. 7231 Beauty shops. 7241 Barber shops. 7251 Shoe repair shops, shoe shine parlors,
tions:	Motor vehicle dealers—new and used	7221 Photographic studios, portrait. 7231 Beauty shops.
	cars.	7241 Barber shops.
5521 5531 5541	Motor vehicle dealers—used cars only.  Auto and home supply stores.  Gasoline service stations.	and hat cleaning shops. 7261 Funeral service and crematories.
5580	Miscellaneous aircraft, marine, and	7299 Miscellaneous personal services.
Appar	automotive dealers. rel and accessory stores:	Business services:
5611	Men's and boys' clothing and furnishing stores.	7310 Advertising. 7340 Services to buildings. 7370 Computer and data processing services. 7392 Management, consulting, and public relations services.
5621	Women's ready-to-wear stores. Women's accessory and specialty stores. Family clothing stores.	7392 Management, consulting, and public re-
5631 5651 5661	Family clothing stores. Shoe stores.	lations services. 7394 Equipment rental and leasing services. 7398 Other business services.
5681 5698	Furriers and fur shops.  Apparel and accessory stores, not elsewhere classified.	Automobile repair and other services:
F	where classified. ture, home furnishings and equipment:	7510 Automotive rental and leasing without drivers.
5712	Furniture stores. Home turnishings and equipment stores	drivers. 7520 Automobile parking. 7531 Automobile top end body repair shops. 7538 General automobile repair shops. 7539 Automotive repair shops not elsewhere pairi shops not elsewhere pairi shops. 7540 Automotive services not elsewhere classified.
5718	except appliances.	7538 General automobile repair shops, 7539 Automotive repair shops not elsewhere
5730	Household appliances. Radlo, television and music stores.	classified, including tire retreading and paint shops.
		7540 Automotive services not elsewhere clas- sified.
5813	Eating places. Drinking places (Alcoholic beverages).	Miscellaneous repair services:
MISCE 5012	Drug stores and proprietary stores	7622 Radio and TV repair shops. 7628 Electrical repair shops, except radio and
5921 5931	Orug stores and proprietary stores. Liquor stores. Used merchandise stores.	TV. 7641 Reupholstery and furniture repair. 7680 Other miscellaneous repair shops.
5941	Sporting goods stores and dicycle snops.	Motion pictures:
5943 5944	Stationery stores. Jewelry stores.	7812 Motion picture production, distribution, and related services.
5945 5946	Hobby, toy, and game shops, Camera and photographic stores.	7830 Motion picture theaters.
5947 5948	Book stores. Jewelry stores. Jewelry stores. Jewelry stores. Camera and photographic stores. Gift, novelly, and source stores. Luggage and leather goods stores. Sewing, needlework, and plece goods	Amusement and recreation services except motion pictures:
		7920 Producers, orchestras, and entertainers, 7932 Billiard and pool establishments.
5962	Mail order houses. Automatic merchandising machine oper-	7920 Producers, orchestras, and entertainers, 7932 Billiard and pool establishments, 7933 Bowling alleys, 7980 Other amusement and recreation serv-
5963	ators.  Direct selling establishments. Fuel and ice dealers. Florists. Cigar stores and stands. Miscellaneous retail stores, not elsewhere classified.	Medical and health services:
5992	Florists.	8011 Offices of physicians and surgeons.
5998	Miscellaneous retail stores, not else-	8011 Offices of physicians and surgeons. 8021 Offices of dentists and dental surgeons. 8031 Offices of osteopathic physicians. 8041 Offices of osteopathic physicians.
FIN	ANCE, INSURANCE, AND REAL ESTATE	1041 Offices of chiropractors. 8042 Optometrists. 8048 Registered and practical nurses. 8050 Nursing and personal care facilities. 8050 Hospitals.
6000 6100	Banking. Credit agencies other than banks.	8050 Nursing and personal care facilities.
Secur	ity and commodity brokers, dealers, ex-	8071 Medical (aboratories, 8072 Dental (aboratories, 8098 Other medical and health services,
6212	Security underwriting syndicates.	8098 Other medical and health services.
6200	companies.	Other services: 8111 Legal services.
0279	Security underwriting syndicates. Security brokers, dealers, and flotation companies. Commodity contracts brokers and deal- ers; security and commodity exchanges; and allied services. Insurance agents, brokers, and services.	8111 Legal services. 8200 Educational services. 8911 Engineering, architectural and land sur-
6411	and amed services. Insurance agents, brokers, and services. estate:	veying services. 8932 Certified public accountants.
6511	Real estate operators (except develop-	veying services.  8932 Certified public accountants.  8933 Other accounting, auditing, and book-keeping services.  8999 Other services, not elsewhere classified.
	ers) and lessors of buildings.	שנים Utner services, not elsewhere classified.

6

For Dep	m 11205	U.S. Small Business Corporation Income Tax Return for the calendar year 1972 or		1972
A D	mal Revenue Service	other taxable year beginning	, 19	C Employer Identification No
	isiness corporation usiness Code No. (see lige 7 of instructions)	Number and street		D County in which located
P	ige 7 of instructions)	Traines and street		
		City or town, State, and ZIP code		E Enter total assets from fi 14, column D, Schedule
M	PORTANT—All applic	cable lines and schedules must be filled in. If the lines on the schedules are	not suff	icient, see instruction f
ļ	1 Gross receipts	or gross sales Less: returns and allowances	1	
- {	2 Less: cost of g	oods sold (Schedule A) and/or operations (attach schedule)	2	
	3 Gross profit.		3	
- 1	4 (a) Domestic	dividends	4(a)	
۱	(b) Foreign div		4(b)	
ĔΙ		igations of the United States and U.S. instrumentalities	5	
31	6 Other interest	-	6	
١	7 Gross rents		7	
ام	8 Gross royalties		8	
SKUSS INCOME	•	es (separate Schedule D, Form 1120S and/or Form 4797):		
Ę		erm capital gain reduced by any net long-term capital loss	9(a)	
1	• •	rm capital gain reduced by any net short-term capital loss (if more than	-3.2	
			9(b)	
		ee instructions)	9(c)	
-			10	
		See instructions—attach schedule)		
			11	
- (	•	of officers (Schedule E)	12	
		rages (not deducted elsewhere)	13	
1	14 Repairs (see in	structions)	14	
-	15 Bad debts (Sch	nedule F if reserve method is used)	15	
j	16 Rents		16	
_	17 Taxes (attach s	chedule)	17	
-	18 Interest		18	
2∤	19 Contributions (	not over 5% of line 28 adjusted per instructions-attach schedule)	19	
EDUCIONS	20 Amortization (a	· · · · · · · · · · · · · · · · · · ·	20	
31	21 Depreciation (S		21	
빙	22 Depletion (atta		22	
٦,	23 Advertising	· · · · · · · · · · · · · · · · · · ·	23	
-[	-	sharing, etc. plans (see instructions)	24	
İ		fit programs (see instructions)	25	
1		ns (attach schedule)	26	***************************************
- (		eductions, lines 12 through 26	27	
ľ		e, line 11 less line 27	28	
1			29	
			30	
1		ee instructions.) Check here 📋 if Form 4626 is attached	31	
- {	31 Total tax (add li	1		
≨		x deposited with Form 7004 (attach copy) 32(a)		
-	• •	x deposited with Form 7005 (attach copy)   32(b)		
- (		edit for U.S. tax on special fuels, nonhighway gas, and	l l	
1		oricating oil (see instructions—attach Form 4136) (32(c)		
		31 less line 32). See instruction G for depositary method of payment ->	33	
		(line 32 less line 31)	34 1	
	Under penalties of perjury,	I declare that I have examined this return, including accompanying schedules and statements, and to prepared by a person other than the taxpayer, his declaration is based on all information of which he has	o the best	of my knowledge and belief it I

Date Signature of individual or firm preparing the return Preparer's address

Form 1	120\$ (1972)	Schedule A—CC	ST OF GOOD	S SOLD (S	ee instructio	on 2)		Page 2
Method	of inventory valuation (specify	) 🏲		Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☐ No. If "Yes," attach explanation.				
1 Inve	ntory at beginning of year			5 Total of	lines 1 throu	gh 4 .		
2 Merc	handise bought for manufact	re or sale .		6 Less inve	entory at end	of year .		
	ies and wages	· · · · <u> </u>				nter here	and on line	2.
	r costs (attach schedule)	<u>:</u>		page 1	)	<u>· · ·</u>	· · · ·	<u></u>
Sched	ule E-COMPENSATION OF	OFFICERS (See ins	truction 12)			. Percent-		
	1. Name of officer	2. Social securi	ty number	3. Title	voted to	ge of cor- poration ock owned	6. Amount compensation	7. Expanse account allowances
				••••••				
	***************************************							
	Total samesantian of officers	(anter hose and on line						
0-1	Total compensation of officers			<del></del>	<del>- : : : : :</del>	<del>'</del> -		Manufacturing 15
Sched	ule F-BAD DEBTS-RESE	RVE METHOD (See i		nt added to re	Iserye	ī		
1. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on account	4. Current yes	If's	Recoveries	6. Ar	nount charged inst reserve	7. Reserve for bad dabis at end of year
1967.					•••••		·····	
1968.								
1969.								
1970 .					••••••			
1971 . 1972 .	***************************************				•••••••			
	ale G—DEPRECIATION (Se- ce after December 31, 1970, cife (ADR) System) or Form: 1.167(a)-11(b)(5)(vi) and regul- rs ending after December 31, 19 ox(es) if you made an election t			DR) System	and/or 🗌		anuary 1, 1971, wise expressly and 65–13 ar	
-	Group and guideline class     or description of property	Z. Date ecquired	3. Cost or other basis	4. De allowed in pi	or allowable correction or allowable correction years	5. Met computing d	hod of 6. epreclation or	Life 7. Depreciation rate for this year
	additional first-year depreciat	on (do not include in	items below)-	· · · · · · · · · · · · · · · · · · ·		******	anaman sum	
	eciation from Form 4832 .				anningan (		46514114 694 3136 335 1114	8/16/18
	eciation from Form 5006 .			\!!!!!!!!!	MAMAMAN.	<u>uuuuu</u>	anarca am	Willia
	depreciation:							
	ture and fixtures	·			•••••••••••••••••••••••••••••••••••••••			
	portation equipment							
	inery and other equipment							
	(specify)							
2,	//				**********			
5	Totals			7				
6 Less	amount of depreciation clair	med in Schedule A .		<del>-</del>				
	ceenter here and on line 21,			<u></u>		· · · ·		
Sched	ILE H-SUMMARY OF DEF	RECIATION (other	than addition		r depreciat			
		Straight line Declini	ng balance	Sum of the years digits	produ		Other (spec	(fy) Total
1 Depre	clation from Form 4832					MAM		
	eciation from Form 5006				\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\		MAMARIA	(1111)
3 Othe							<u> </u>	
Sched	Ile J-TAX COMPUTATION	(See Instructions)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
1 Taxa	ole income (line 28, page 1) .					. , .		
2 (a) l	inter 48 percent of line 1 (men	bers of controlled grou	ps, see instruc	tions)		·	2 600 00	
	Subtract \$6,500 and enter diffe						5,500.00	
	ong-term capital gain reduced b		al loss (from line	e 9(b), page	1)			25,000.00
	act \$25,000. (Statutory minis							. 23,000.00
5 Bala	(1: 9 Jane Une 4) /							
	nce (line 3 less line 4) (see			• • • •				
	30 percent of line 5 (see instr	uctions)	and on line 2			• • •		:
		uctions)	e and on line 2	9, page 1			· · · · ·	·

Form 1120S (1972)	ITED TAXABLE				Page 3
Schedule K—COMPUTATION OF UNDISTRIBL Computation of Corporation's Undistributed Taxable		COME AND	SUMMARY OF T	OTAL DISTRIBUTION	ONS
1 Taxable income (line 28, page 1)	alcome				
Less: (a) Money distributed as dividends out of e					•••••
(b) Tax imposed on certain capital gains (ii			ear		
3 Corporation's undistributed taxable income	ine 31, page 1)				
SUMMARY OF DISTRIBUT	IONS AND OTHER	ITEMS (attach	additional sheets	it nacaccand	
			tock ownership	ii necessary)	5. Percentage of
Name and address of each sharcholder	<ol> <li>Social security number</li> </ol>	Number of	Period held	4. Compensation	time devoted to business
Δ		shares	From To		- 10 Dusiness
3					
B					
C -					
			1	i	
D				-	
A 8-4		·		<del>!</del>	<del>- '</del>
4 Actual dividend distributions taxable as ordinary in			wn on line b)		
5 Actual dividend distributions taxable as long-term		(tax)*			•
6 Actual dividend distributions entitled to exclusion.					
7 Nondividend distributions				• • • • •	
8 Undistributed taxable income—taxable as ordinary					
9 Undistributed taxable income—taxable as long-t	erm capital gain (a	rter tax)*	<u></u>		
O INTEREST ON INVESTMENT INDEBTEDNESS:					
(a) Investment interest expense			· · · · ·		
(b) Investment income					
(c) Investment expense		· · · · ·			
1 ITEMS OF TAX PREFERENCE:					
(a) Accelerated depreciation on real property: (	1) Low-income rent	ai housing .			
(2	2) Other real proper	rty			
(b) Accelerated depreciation on personal proper	ty subject to a net	lease		<u></u>	
(c) Amortization of: (1) Certified pollution contr	rol facilities				
(2) Railroad roiling stock					
(3) On-the-job training faci	ilities				
(4) Child care facilities .					
(d) Reserves for losses on bad debts of financia	l institutions				
(e) Excess percentage depletion					
(f) Net long-term capital gain after tax					
Each shareholder must be notified as to what amount of his					
chedule K-1-COMPLETE SEPARATE SCHED		CH SHAREH	IOLDER—File Co	py A with Form 11	20S, give Copy
to each shareholder, and keep Copy C for yo	our records.	K Wara you	a mambar of a co	ntrolled group subject	
Date incorporated	i.	to the pri	ovisions of sections	1561 or 1562?	☐ Yes ☐ No
		L Did you o	isim a deduction fo	or expenses connected	l with any:
<ul> <li>Did the corporation at the end of the taxable year indirectly, 50 percent or more of the voting stoo</li> </ul>		(1) Entert	ainment facility (boa	it, resort, ranch, etc.)?	☐ Yes ☐ No
corporation? Yes No. (For rules of attr		(2) Living	accommodations (	except employees on	
tion 267(c).)					☐ Yes ☐ No
If the answer is "Yes," attach a schedule showing:				ventions or meetings?	
(a) name, address, and employer identification	number; and			tions not reported on	
(b) percentage owned.		Form			☐ Yes ☐ No
Did the corporation during the taxable year have	any contracts or			1099, 1096 and 1087?	
subcontracts subject to the Renegotiation Act of 198	-	N Did the co	rporation, at any ti	me during the taxable	
If "Yes," enter the aggregate gross dollar amount		year, hav	e any interest in o	or signature or other	
Year	amon norms tile	cial accou	over a bank, secui int in a foreign cou	rities, or other finan- intry?	☐ Yes ☐ No
Amount of taxable income or (loss) for: 1969		If "Yas,"	attach Form 468	3. (For definitions, i	ies Form 4683.
		O Answer o	nly if (1) this is t	he first 1120S return	filed since you
Peter to page 7 of instructions and state the pulp		election t	o be treated as a s on was in existence	small business corpor for the taxable year	stion and (2) the
Refer to page 7 of instructions and state the prin		tion and i	nad investment cred	lit property:	p 10 the 6160
		Was an ag	greement filed unde	r saction 1.47–4(b)	
Product or service		Was an ag	reement filed unde	r section 1.47–4(b)	Yes [

Form 1120S (1972)				Page 4
Schedule L-BALANCE SHEETS (See Instructions				
		of taxable year		xable year
ASSETS	(A) Amount	(B) Total	.(C) Amount	(D) Total
1 Cash				
2 Trade notes and accounts receivable			***************************************	
(a) Less allowance for bad debts		<u> </u>		
3 Inventories		§		
4 Gov't obligations: (a) U.S. and instrumentalities .		<b>{</b>		
(b) State, subdivisions thereof, etc				
5 Other current assets (attach schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (attach schedule)			anamanan anaman a	
9 Buildings and other fixed depreciable assets		. WARRING BURGARA		umanamanan ing pagabahan ing pagabahan ing pagabahan ing pagabahan ing pagabahan ing pagabahan ing pagabahan i
(a) Less accumulated depreciation				200000000000000000000000000000000000000
10 Depletable assets		- 46614466666666666666666666666666666666		
(a) Less accumulated depletion		al		
11 Land (net of any amortization)			AND AND AND AND AND AND AND AND AND AND	
12 Intangible assets (amortizable only)		- SHAMUMANUMANA		
(a) Less accumulated amortization		·····		***************************************
13 Other assets (attach schedule)		<b></b>		
14 Total assets				
LIABILITIES AND SHAREHOLDERS' EQUITY				
15 Accounts payable				
16 Mtgs., notes, bonds payable in less than 1 year				
17 Other current liabilities (attach schedule)				
18 Loans from shareholders				
19 Mtgs., notes, bonds payable in 1 year or more				
20 Other liabilities (attach schedule)				·····
21 Capital stock				*******************************
22 Paid-in or capital surplus (attach reconciliation) .				
23 Retained earnings-appropriated (attach schedule)				
24 Retained earnings—unappropriated				
25 Shareholders' undistributed taxable income				
26 Less cost of treasury stock		<u> </u>		<u></u>
27 Total liabilities and shareholders' equity .	DED BOOKS WITH	INCOME DED DETU	<u> Managaman da kana kana kana kana kana kana kana</u>	
Schedule M-1—RECONCILIATION OF INCOME F				1
1 Net income per books	7	Income recorded on		
2 Federal income tax		included in this return		1
3 Excess of capital losses over capital gains		(a) Tax-exempt intere		
4 Taxable income not recorded on books this year	1			"
(itemize)	1 _			
		Deductions in this ta	_	
5 Expenses recorded on books this year not de-			his year (itemize)	1
ducted in this return (itemize)				·
		Total of lines 7		
6 Total of lines 1 through 5		Income (line 28, page		!
Schedule M-2-ANALYSIS OF UNAPPROPRIATED	-			<del></del>
1 Balance at beginning of year	5	Distributions out of co		
2 Net income per books		earnings and profits:	(a) Cash	
3 Other increases (itemize)	1		(b) Stock	
			(c) Property	
	6	Current year's undistrit net operating loss (to		1
***************************************	1	Schedule K)		
	7	Other decreases (item	ize)	[
	l			.[
	8		, and 7	
4 Total of lines 1, 2, and 3	9	Balance at end of year	r (line 4 less line 8) .	1

## Department of the Treasury Internal Revenue Service

### Instructions for Form 1120S

U.S. Small Business Corporation Income Tax Return

(References are to the Internal Revenue Code)

For taxable years beginning after December 31, 1971, electing small business corporations are required to file a new information return for each shareholder during the taxable year-Schedule K-1, Form 1120S.

This Form is to report the undistributed taxable income items of tax preference and items used to compute the limitation on interest incurred on investment indebtedness

For additional information and filing requirements, see separate Schedule K-1, Form 1120S

#### General Instructions

- A. Corporations required to file Form 1120S .- Every small business corporation (as defined in section 1371(a)) that has filed a proper and timely election under section 1372(a) not to be subject to the income tax imposed by chapter 1 (other than by sections 56 and 1378) must file Form 1120S. See Form 2553
- B. Consents of shareholders.--Consents of all shareholders must be included on the election form notifying the Service Center Director of the election, or included as attachments to the election. If the election was made before the first day of the taxable year, the consents of the persons, who became shareholders after the date of election and on or before such first day, must be filed with the Service Center Director with whom the election was filed as soon as practicable after the first day and no later than the last day prescribed for making the election. Copies of the latter consents must be attached to the Form 1120S when the return is filed

New shareholders (any person who was not a shareholder on the first day of the first taxable year for which the election is effective, or on the day on which the election is made, whichever is later) must consent to the election. The statement of consent of new shareholders must be filed with the Service Center Director with whom the election was filed within a period of 30 days after they become shareholders or the election is automatically terminated. Copies of the consents must also be attached to the return.

C. Termination.-The election by the corporation is automatically terminated: (1) if a new shareholder does not consent to the election as explained in B above: (2) if it ceases to be a small business corporation as defined in sec. tion 1371(a); (3) if it derives more than 80 percent of its gross receipts from sources outside the U.S.; or (4) if it has gross receipts more than 20 percent of which is passive investment income (defined in section 1372(e)(5)(C)), except during the first 2 taxable years of active conduct of any trade or business if passive investment income is less than \$3,000. This termination is effective for the taxable year in which any one of the foregoing occurs and for all succeeding taxable years of the corporation (section 1372(e)).

The election may be revoked for any taxable year after the first taxable year for which the election is effective. An election to revoke may be made only if all persons who are shareholders on the day on which the revocation is made consent to the revocation. The revocation is effective (1) for the taxable year in which made, if made before the close of the first month of the taxable year. or (2) for the taxable year following the taxable year in which made, if made after the close of the first month; and for all succeeding taxable years. The revocation is to be made in the manner prescribed by regulations 1.1372-4.

If the small business corporation has made an election under section 1372(a) and the election has been terminated or revoked, the corporation is not eligible to make the election again under section 1372(a) for 5 years unless the Commissioner consents to such an

D. Period to be covered by return.-The return must be filed for the calendar year 1972 or other taxable year beginning in 1972. If the return is for other than a calendar year, fill in the taxable year space at the top of the

If the corporation liquidates or otherwise ceases to exist and this is the last return it is required to file, write "FINAL RETURN" at the top of the

E. When to file.-The return must be filed on or before the 15th day of the third month following the close of the taxable year

Request for an automatic extension of 3 months for filing the return must be made on Form 7004. (Section 6081(b).)

Form 7005 may be used to request an additional extension but only by those corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

F. Where to file .---

If the corporation's principal business, office, or agency is located in address

~ ~ 1040 Waverly Avenue Holtsville, N.Y. 11799 New Jersey, New York City and counties of Nassau, Rockland, Suffolk and Westcheste restonester
New York (all other
counties), Connecticut,
Maries, Massachusetts,
New Hampshire, Rhode
Island, Vermont 310 Lowell Street Andover, Mass. 01812 Alabama, Florida, Georgia, Mississippi, South Carolina 4800 Buford Highway Chamblee, Georgia 80006 Michigan, Ohio Cincinnati, Ohio 45298 Michigan, Ohio dincinnati, Ohio 45021
Arkantas, Kannasa, Louislana, SiSI S. Interregian, New Mexico, Oulahoma, Highway Teas.
Arkantas, Kannasa, Colerado, Highway Latin, Teas. 78740
Alabado, Manhagan, Ohio Highway Minakasa, Wandhard, John Washington, Dakota, Oragon, South Oladota, Ulah, Washington,

Wyoming
Illinois, Iowa, Missouri. 2306 E. Bannister Road Kansas City. Mo. 64170 5045 East Butler Avenue Fresno, California 93730 Fresno, California 9373 3131 Democrat Road Memphis, Tenn. 38110 Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 Delaware, District of Columbia, Maryland,

G. Depositary method of payment of tax.-The balance of tax due must be paid in full when the return is filed or in two installments: 50% by the 15th day of the third month and 50% by the 15th day of the sixth month after the close of the taxable year.

All corporations must deposit their income tax payments with an authorized commercial bank depositary or Federal Reserve bank. Deposits must be accompanied by Form 503 (Federal Tax Deposit, Corporation Income Taxes). Please enter the serial number of Form 503 on your remittance. Do not remit directly to the Internal Revenue Service

Corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

- H. Accounting period.-To change your accounting period, see section 1.442-1 of the regulations and Form 1128, Application for Change in Accounting Period.
- I. Accounting methods.—Taxable income must be computed in accordance with the method of accounting regularly used in maintaining the cor-

poration's books and records. In all of their balance sheets prescribed by 3. Attach a schedule showing for the cases the method adopted should clearly reflect taxable income. (See sectron 446.)

Unless the law specifically permits you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first securing consent on Form 3115, Application for Change in Accounting Method.

Rounding off to whole-dollar amounts .- The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar

J. Information returns that may be required.---

Schedule K-1, Form 1120S,-Information return for reporting constructive dividends, items of tax preference, and the items used to compute the limitation on interest incurred on investment indebtedness

Forms 1099 and Form 1096 .---Various information returns to be filed concerning certain dividends, earnings, interest, rents and royalties; and prizes. awards, commissions and fees to non-

Actual dividend distributions, nondividend distributions, and dividends entitled to exclusion, should be reported on Form 1099-DIV

For purposes of Form 1099 the term "dividend" does not include any amount treated as a constructive dividend under section 1373 (relating to undistributed taxable income).

Forms 966 and 1099L .-- Information returns regarding dissolution or liquidation, and distributions in liquida-

K. Stock ownership in foreign corporations .- If you owned 5 percent or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).

If you controlled a foreign corporation or were a 10 percent or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646.

L. Balance sheets.—The balance sheets, Schedule L, should agree with the books of account or any differences should be reconciled. All corporations reporting to the Interstate Commerce Commission or to any national, state, municipal, or other public officer, may submit, in lieu of Schedule L, copies

such authorities as of the beginning and end of the taxable year.

Certificates of deposit should be included as cash on line 1 of the balance

- M. Net operating loss and other deductions.-The deduction for net operating losses provided by section 172 and the special deductions in Part VIII (except section 248) of subchapter B, are not allowed to an electing small business corporation. (Section 1373(d).)
- N. Attachments .-- Attachments may be used if the lines on the form schedules are not sufficient. The attachment must contain all required information. follow the format of the official schedules, and be attached to the return in the same sequence as the schedules appear on the official form, if an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule, but must be entered on page 1.

Enter your name and identifying number on all attachments, exactly as shown on your preaddressed form.

O. Signature.-The return must be signed either by the president vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax of ficer) who is authorized to sign.

A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.

P. Transfers to corporation controlled by transferor .- If a person acquires stock or securities of a corporation in exchange for property, and no gain or loss is recognized under section. 351, the transferor and transferee must file with their return for the taxable year in which the exchange is completed, the information required by section 1.351-3 of the regulations.

#### Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

#### **Gross Income**

1. Gross receipts .- Enter gross receipts or sales from all business operations except those required to be reported on fines 4 through 10.

For reporting advance payments and long-term contracts, see section 1.451-5 of the regulations.

If you use the installment method of reporting, enter on line 1 the gross. profit on collections from installment sales and carry the same amount to line

- current and 3 preceding years: (a) Gross sales. (b) cost of goods sold. (c) gross profits. (d) percentage of gross profits to gross sales (e) amount collected, and (f) gross profit on amount collected
- 2. Cost of goods sold .--- If the production, manufacture, purchase, or sale of merchandise is an income determining factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, and may be valued at cost, lower of cost or market, or by any other permissible method

A corporation electing to use the last-in, first-out (LIFO) method of valuing inventory provided in section 472 must attach Form 970 to its return for the first year that method is to be used.

Once an inventory method is adopted, it may not be changed without permission. Application for permission to change must be made on Form 3115 within 180 days after the beginning of the taxable year in which it is desired to make the change.

Cost of operations (where inventories are not an income-determining factor) .-- If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

6. Other interest.---Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc. See section 171 for amortizable bond premiums.

Do not offset interest income against interest expense.

- 7. Gross rents .- Enter the gross amount received for the rent of property. Any expenses, including repairs, interest, taxes, and depreciation should be included in the proper lines for deductions.
- 9. Sales or exchanges of capital assets and other property.-See separate Schedule D. and Form 4797, Supplemental Schedule of Gains and Losses.

If line 9(b) exceeds \$25,000, see instructions for Schedule J---Tax Computation.

Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.

- 10. Other income.-The attached schedule should include recoveries of had debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.
- If "other income" consists of only one item, you may identify it by show-

2

ing the account caption in parentheses on line 10.

#### Deductions

That portion of wage, salary, rent, and price payments in excess of the amount permitted under Executive Order 11640, issued pursuant to the authority of the Economic Stabilization Act of 1970, as amended, is not deductible as a business expense under section 162(c)(2) of the Code. (See Revenue Ruling 72–236.)

12. Compensation of officers.—Expense account allowance (column 7) means: (1) amounts, other than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on behalf of an officer.

Column 7 of Schedule E is to be completed for your 25 highest paid officers. To determine the highest paid, all allowances, including expense account allowances, must be added to each officer's compensation. It need not be completed for any officer where the combined amount is less than \$30,000.

An officer is one who is elected or appointed to office, or designated as such in the charter or bylaws such as regular officer, chairman of the board, etc.

- 14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value, or appreciably prolong the life, of the property. Include in this line the total amount of repairs from Form 4832 and Form 5006.
- 15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debts which become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application for permission to change the method of computing bad debts must be made on Form 3115 within 180 days after the beginning of the taxable year for which it is desired to make the change.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest, and investment interest expense, but do not include interest on indebt-

edness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

See section 267 for limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of organizations and governmental bodies as set forth in section 170(c).

The amount claimed may not exceed 5 percent of taxable income computed without regard to this deduction. Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the 5 succeeding taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month following the close of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contribution was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of

- (1) the ordinary income and
- (2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If a charitable contribution deduction is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction is claimed for amortization, attach a schedule showing: (a) a description of the expenditures being amortized; (b) date acquired, completed, or expended; (c) amount being amortized; (d) amortization deducted in prior years; (e) amortization period (number of months); (f) amortization for this year; and (g) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 and regulations thereunder for conditions under which the cost of certified pollution control facilities may be amortized over 60 months.

Also see section 188 for conditions under which the cost of certain expenditures for on-the-job training and child care facilities may be amortized over 60 months.

21. Depreciation.—If a deduction is claimed for depreciation of property, leasehold improvements, patents, or copyrights, fill in Schedule G. For additional space, use Form 4562, Depreciation, to supplement Schedule G.

Class Life (ADR) System and Guideline Class Life System .- If depreciation is computed by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1. 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Class Life System) with your return. Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11 (b)(5)(vi) and 1.167 (a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. For more information, see Instructions for Form 4832, Form 5006, and Publication 534.

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. For personal property (other than livestock) with a useful life of 3 years or more, salvage value may be reduced by an amount not in excess of 10% of the cost or other basis of the property. In no event may property be depreciated below a reasonable salvage value after making the salvage value reduction.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible property with a useful life of 3 years or more may also be

depreciated under. (a) the double declining balance method, (b) the sum of the years-digits method, and (c) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.-The double declining balance and sum of the years-digits methods may be used only for (1) new residential rental property (from which at least 80% of the gross rental income is derived from rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24. 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.---Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969, or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25. 1969, for the acquisition of such property or for the permanent financing thereof, depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24, 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for lowincome rental housing.—An election may be made to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment for salvage value) of new or used tangible personal property purchased, with a useful life of 6 years or more, up to an aggregate cost of \$10,000.

Controlled corporate groups must apportion this \$10,000 amount among members of the groups. For this pur-

pose, section 179(d)(7) provides a special definition of controlled groups.

Total additional first-year depreciation must be shown on line 1 of the depreciation schedule.

If the additional first year allowance is elected, the basis of the property must be reduced by the amount of the deduction before computing the ordinary depreciation for the year.

22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural denosits.

Attach Form T with your return if a deduction for timber depletion is claimed.

24. Pension, profit-sharing, etc. plans.—You are required to file Form 4848 with a Schedule A (Form 4848) and Form 4849 if you have adopted a pension, profit-sharing, or other funded deferred compensation plan. These forms are, in general, to be filed on or before the 15th day of the 5th month following the close of your taxable year.

If you have a profit-sharing or stock bonus plan, it will be disqualified unless it specifically states that plan forfeitures attributable to employer contributions after 1970 tax years cannot benefit a shareholde/#imployee.

Taxability of shareholder-employee beneficiaries—see section 1379(b) for inclusion of excess contributions in gross income of the shareholder-employee beneficiary. Also see instructions for column 4 of Schedule K.

25. Employee benefit programs.— Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc. plan included on ince 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.

26. Other deductions.—Enter any other authorized deductions for which no space is provided on the return and attach a schedule.

No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. A taxpayer receiving any such exempt income or holding any property or engaging in any activity the income from which is exempt, must attach a statement showing (1) the amount of each class of exempt income, and (2) the amount of expense items allocated to each such class (show separately the amount allocated by apportionment).

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion thereof, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

30. Minimum tax on tax preference items,---Electing small business corporations are subject to the minimum tax only with respect to the capital gains item of tax preference and only to the extent of such gains that are subject to the tax imposed by section 1378. All other items of tax preference, excluding capital gains, shall be apportioned among the shareholders in a manner consistent with the way operating losses are apportioned under section 1374(c)(1). The capital gains are excluded from the apportionment since such gains are actually passed through to the shareholders and includable in their income, on Schedule D. Form 1040, to the extent provided under the rules in section 1375(a) and will thus enter into the computation of the shareholders' capital gains tax preference

The tax preference items of each shareholder, after deducting a \$30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

If the electing small business corporation has the tax preference item of capital gains, it must attach Form 4626, Computation of Minimum Tax, to its return whether or not the minimum tax applies.

32. Credits.—Enter on line 32(c) the credit for U.S. tax on special fuels, nonhighway gasoline and lubricating oil. Attach Form 4136. If there is no tax due on line 31, the entire credit will be refunded to the corporation.

#### SCHEDULE J

Tax Computation

Section 1378 imposes a tax on certain capital gains of an electing small business corporation.

By answering the following questions, you can determine if you are liable for the tax. If net long-term capital gain reduced by any net short-term capital loss (line 9(b), page 1) exceeds \$25,000 and you are not liable for the tax, attach an explanation as to the reason this tax does not apply. (This page may be used for purposes of the attached explanation.)

If the answers to the following Questions A, B, and C or Questions A, B, and C or Questions A, B, and D are "Yes," the tax on certain capital gains imposed by section 1378 is applicable and you must complete Schedule J—Tax Computation on page 2. Otherwise, you are not liable for the tax.

A. Does taxable income, line 28, page 1, exceed \$25,000? . 

Yes 
No

B. Does net longterm capital gain re-

C. Have you been other than an 1120S corporation at any time during the 3 immediately preceding taxable years or since existence if less than 4 years? . . . . . . . . . Yes . . . . . . . No

D. If answer to Question C is "No," does any long-term capital gain (line 6, Schedule D) represent gain from property 'described in items 1, 2, and 3 below? . . . . . . . Yes No

- Property acquired during the taxable year or within 36 months preceding the taxable year;
- Property acquired, directly or indirectly, from a corporation which was not in existence as an 1120S corporation during the taxable year or within 36 months preceding the taxable year up to the time of the acquisition; and
- 3. Property having a substituted basis to you?

If the answer to Question D is "Yes," and the tax is applicable, compute 30% (25% in certain situations) of the excess of the net long-term capital gain over the net short-term capital loss attributable to property described in Question D. If this amount is less than the tax on line 2 or line 6, Schedule J, attach this computation to the return. Enter this amount on line 7 and note to the left of the amount, "Substituted Basis." (Section 1378(c)(3).)

In applying the provisions of section 1201(a) to line 5, Schedule J, the \$25,000 limitation on line 4 shall first be deducted from the amount subject to tax in accordance with section 1201 (a)(1)(B) to the extent thereof; and then from the amount subject to tax in accordance with section 1201(a)(1)(A). (Section 1378(b).)

Capital gains tax.—The capital gains tax rate for electing small business corporations is 30%. However, the 25% rate still applies—to amounts received before January 1, 1975, from sales or other dispositions pursuant to binding contracts (excluding sections 631 and 1235) entered into on or before October 9, 1969, including sales described

in section 453(a)(1). (See section 1201(d).)

For purposes of Questions C and D above, a corporation shall not be considered to be in existence for any taxable year that precedes the first taxable year in which the corporation has shareholders, acquires assets, or begins business, whichever is first to occur.

If a corporation is a component member of a controlled group of corporations, see sections 1561, 1562 and 1564 and the regulations thereunder to determine the surtax exemption and tax computation for line 2, Schedule J. Show the computation in an attachment and enter the amount of such tax on line 2, Schedule J.

#### SCHEDULE K

Computation of Undistributed Taxable Income and Summary of Total Distributions

Lines 1, 2, and 3.—Computation of the corporation's undistributed taxable income. Undistributed taxable income is taxable income less the sum of:

- (1) The taxes imposed by sections 56 and 1378(a), and
- (2) The amount of money distributed as dividends out of earnings and profits of the taxable year.

Distributions of money made within 2 months and 15 days after the close of the corporation's taxable year are treated as distributions of that prior year's undistributed taxable income to the extent of the shareholders' pro rata shares.

### Summary of Distributions and Other Items

The actual dividend distributions described on lines 4, 5, 6, and 7 of Schedule K, should be reported on Form 1099–DIV.

The constructive dividends, as described on lines 8 and 9 of Schedule K, must be reported on Schedule K-1.

Column 3.—If the number of shares owned by a shareholder changed during the year, show separately the number of shares held for each period.

Column 4.—Enter the amount of compensation paid to each shareholder. Also include in this amount any excess contributions to a pension, profit-sharing, etc. plan made on behalf of a shareholder-employee. Excess contributions are those deductible by the corporation under section 404(a)(1), (2), and (3) over the lesser of:

(a) 10% of the compensation received or accrued by the share-holder-employee from the corporation during its taxable year, or
 (b) \$2.500.

A shareholder-employee of the corporation is an employee or officer who owns (or is considered as owning under section 318(a)(1)) on any day of the taxable year of the corporation, more than 5% of its outstanding stock.

Line 4.—Enter the actual dividend distributions of money or property that are out of current earnings and profits and taxable as ordinary income. A dividend distribution of property does not reduce undistributed taxable income.

Line 5.—Enter the amount of actual dividend distributions which is to be treated by the shareholders as long-term capital gain after tax.

Line 6.—Only those dividends that are not considered to be out of the earnings and profits of the taxable year are entitled to the dividends-received exclusion. For purposes of this rule, the earnings and profits of the taxable year are deemed not to exceed the taxable income for the year. The dividends entitled to the exclusion would include, for example, dividends paid out of accumulated earnings and profits.

Line 7.—Enter the total amount of distributions of money and property not out of earnings and profits.

For taxable years after the first taxable year to which the election applies, include any distribution of undistributed taxable income previously taxed to shareholders. See section 1375(d).

Distributions of money made within 2 months and 15 days after the close of, 'the taxable year are treated 'as nondividend distributions of such year's undistributed taxable income to the extent they do not exceed the shareholders' shares of undistributed taxable income for such year. See section 1375(f).

Line 8.—Enter that portion of undistributed taxable income which is to be treated by the shareholders as ordinary income. The undistributed taxable income is the amount which the shareholders would have received as a dividend if such income had been distributed pro rata to the shareholders on the last day of the corporation's taxable year.

A dividend distribution of property other than money may cause the corporation's undistributed taxable income (line 3) to exceed the total of lines 8 and 9.

If there is a net operating loss for the taxable year report it here.

Line 9.—Enter that portion of undistributed taxable income which is to be treated by the shareholders as long-term capital gain after tax.

Line 10. Interest on Investment Indebtedness .-- Effective for taxable years beginning after 1971 excess investment interest is no longer a tax preference item. Instead, the amount of interest on investment indebtedness that may be deducted by a shareholder is subject to a limitation. These items: investment interest expense, investment income, and investment expense. are used in computing the corporation's taxable income in the regular manner, however, each shareholder must be notified as to his pro rata portion of these items so he may compute the limitation at the shareholder level. See section 163(d) and Form 4952, Investment Interest Expense Deduction.

Line 11.—Enter the amount of each item of tax preference. These amounts are also used in computing the taxable income of the corporation in the regular manner but are subject (with certain reductions) to a minimum tax at the shareholder level. (See instruction 30.) These amounts are to be taken into acount by the shareholder along with similar items of tax preference from all other sources in preparing Form 4625, Computation of Minimum Tax.

#### SCHEDULE K-1

#### Shareholder's Share of Undistributed Taxable Income, Items of Tax Preference, and Interest on Investment Indebtedness

Schedule K-1, Form 1120S, should show complete information with respect to all persons who were shareholders of the corporation during any portion of the taxable year. Under the tax treatment provided by Subchapter S. shareholders generally are taxable upon their distributive shares of the current taxable income of the corporation, whether or not actually distributed. Since each shareholder is required to include his share in his individual return, he should be furnished the information applicable to him, on Schedule K-1. Form 1120S. In addition to the undistributed taxable income. Schedule K-1 also includes each shareholder's pro rata share of items of tax preference and items used to compute the limitation on investment interest expense.

Report actual dividend distributions aggregating \$10 or more to a share-holder during the calendar year on Form 1099-DIV.

PART I.-Income

Line 1.—Enter each shareholder's pro rata share of undistributed taxable income that is taxable as ordinary income. This amount is to be reported by the shareholder in Schedule E, Form 1040. Each shareholder's share of a net operating loss is also reported here and in Schedule E, Form 1040.

Actual dividend distributions should be reported by the shareholder in Part I, Schedule B, Form 1040.

Line 2.—Enter each shareholder's pro rata share of undistributed net long-term capital gain. This amount is to be reported by the shareholder in Schedule D. Form 1040, as a long-term capital gain from an electing small business corporation.

Each shareholder is entitled to treat as long-term capital gain a portion of the sum of the dividends he received plus his share of the constructive dividends derived from the undistributed taxable income. A shareholder's portion is determined by applying to the excess of net long-term capital gain over net short-term capital loss (line 9(b), page 1) reduced by any capital gains tax (line 31, page 1) the same ratio that the amount of his dividends (actual and constructive) which are out of earnings and profits of the current year. bears to the total dividends (actual and constructive) includible by all shareholders from the same source. In making the allocation, the excess of net long-term capital gain over net shortterm capital loss cannot exceed taxable income (line 28, page 1).

### PART II.—Interest on Investment Indebtedness

Each shareholder must be notified of his pro rata share of investment interest expense, investment income, and investment expense. These items are combined with similar items from other sources to compute the shareholder's limitation on interest incurred on investment indebtedness. (See Form 4952 and section 163(d).)

### PART III.—Items of Tax Preference

All items of tax preference are taken into account by the shareholders, along with similar items from other sources, in preparing Form 4625, Computation of Minimum Tax. The items of tax preference except capital gains are apportioned to each shareholder on a daily basis and not as of the end of each year. This manner is consistent with the way operating losses are apportioned under section 1374. See section 1374 and instruction 30.

investment credit.—The corporation shall attach to its return a statement showing the allocation of investment to the shareholders by the type of property (new or used), life years, and the cost or basis of the property. For additional information and limitations, see Form 3468.

Shareholders are allowed a tax credit on their individual returns for their allocated portion of the investment in certain depreciable property by the corporation and must attach Form 3468 to their individual returns.

When property is disposed of prior to the "life years" assigned, each shareholder should be notified of the dates when the property was purchased and sold so he may reflect in his return for the year of sale the amount by which the credit taken in a prior year or years exceeds the credit as recomputed due to the early disposition of the property. See section 1.47—4 of the regulations and Form 4255.

Credit for wages paid or incurred in Work Incentive (WIN) Programs.—
Effective for tax years beginning after 1971, employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive Program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874 and sections 50A and 50B.

The corporation must attach to its return a statement showing the allocation of the WIN salaries and wages to the shareholders. This statement must also show each WIN employee's name, social security number, date employment began, and the qualified salaries and wages paid or incurred.

Shareholders are allowed the WIN tax credit on their individual returns for their allocated portion of the qualified salaries and wages. Shareholders must attach Form 4874 to their individual returns.

Tax Guide for Small Business (Publication 334) contains answers to most questions that arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Federal income, excles, social security, and withholding taxes to sole proprietor-ships, partnerships, and corporations. This booklet may be obtained from the Public Documents Distribution Center, Pueblo Industrial Park, Pueblo, Colorado 81099 and Government Printing Office Bookstores (make check or money order payable to Superintendent of Documents) or your District Director for 75 cents.

### y and Principal Product or Service the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under 3, state the principal business activity and principal product or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations." These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Office of Manage-ment and Budget, Executive Office of the President, to classify enter-prises by type of activity in which they are engaged. The system fol-lows closely the Standard Industrial Classification used to classify Using the list below, enter on page 1, under B, the code number for AGRICULTURE, FORESTRY, and FISHERY Code Grant and lesther products: 130 Fabricas, accept vulber, 1310 Fabricas glass products. 1310 Fabricas glass products. 1310 Converse glass products. 1310 Converse glass products. 1310 Converse, hydraulic 1310 Converse, hydraulic 1310 Pottery and related products. 1310 Converse, graum, and institute, and abrasive, 1310 Entered graum, and institute, and abrasive, 1310 Blass turnaces, steak works, and iron and steel 1310 Blass turnaces, steak works, and iron and steel 1310 Blass turnaces, steak works, and iron and steel 1310 Blass turnaces, steak works, and iron and steel 1310 Grant graum, and alloying, including foundries and 1310 Grant graum grant industries. 1310 Fabricated matel products, are grant grant grant grant 1310 Coultery, hand tools, and general hardware. 1310 Hasting apparatus (scept alectric) and plumb 1320 Coultery, hand tools, and general hardware. 1321 Grant grant grant grant grant grant grant 1322 Grant grant grant grant grant grant 1323 Grant grant grant grant grant 1324 Mateling apparatus (scept) alectric) and plumb 1325 Grant grant grant grant 1326 Matelian graperatus (scept) alectric) and plumb 1327 Grant grant grant grant grant 1328 Grant grant grant grant 1329 Grant grant grant 1320 Grant grant 1320 Grant grant 1320 Grant grant 1321 Grant grant 1322 Grant grant 1323 Grant grant 1324 Grant grant 1325 Grant grant 1326 Grant grant 1327 Grant grant 1328 Grant grant 1329 Grant grant 1320 Grant grant 1320 Grant grant 1321 Grant grant 1322 Grant grant 1323 Grant grant 1324 Grant grant 1325 Grant grant 1326 Grant grant 1327 Grant grant 1328 Grant grant 1329 Grant 1320 Grant grant 1320 Grant grant 1321 Grant grant 1322 Grant grant 1323 Grant grant 1324 Grant grant 1325 Grant grant 1326 Grant grant 1327 Grant grant 1328 Grant grant 1329 Grant 1320 Grant grant 1320 Grant grant 1321 Grant grant 1322 Grant grant 1323 Grant grant 1324 Grant grant 1325 Grant grant 1326 Grant grant 1327 Grant grant 1328 Grant grant 1329 Grant Leather and leather products: Code 0110 Farms. 0120 Agricultural services and hunting and trapping. 0130 Forestry and forestry services. 0140 Fishery. 3140 Footwear, except rubber. 3198 Leather tanning and finishing, and other leather. MINING MINING Metal mining: 1010 from ores. 1020 Copper, lead and zinc, gold and silver ores. 1098 Other metal mining. 1100 Anthracita and bituminous coal and lignite 1100 Anthracite and bituminous coal and lignize mining. Crude petroleum and natural gas: 1310 Crude petroleum, natural gas, and natural gas 1380 Oll and gas field services. Nonmetallic minerals (accept fuels) mining: 1410 Stone, sand, and gravel. 1419 Other nonmetallic minerals, except fuels. CONTRACT CONSTRUCTION CONTRACT CONSTRUCTION General contractors: 1510 Building construction: 1510 Building construction: Newly construction Special trade contractors: 1531 Plumbing, heating, and air conditioning. 1532 Electrical work. 1538 Other special trade contractors. Food and kinderad products. 2010 Meat products. 2010 Meat products. 2010 Meat products. 2010 Dairy products. 2010 Dairy products. 2010 Grain mill products. 2010 Grain mill products. 2010 Dairy products. 2010 Dairy products. 2010 Dairy products. 2011 Wines, Drandy, and brandy spirits. 2011 Wines, Drandy, and brandy spirits. 2015 Distilled, rectified, and blended liquors. 2015 Distilled, rectified, and blended liquors. 2016 distilled is rectified, and in a mines, marries, and solve the state of the spirits. 2017 Other food and kindred products. 2018 Distilled is and oils. MANUFACTURING 2100 Topacco manusecuses. Textile mili products: 2211 Broad woven fabric milis, cotton, 2212 Broad woven fabric milis, man-made fiber and silk. 2213 Dyeing and finishing, except woot and knit 2220 Boad woven fabric mills, wool: including dyeing and finishing. 2250 Knitting mills. 2270 Carpets and rugs. 2280 Yarn and thread mills. 2291 Narrow fabrics. 2291 Narrow fabrics. 2291 Narrow fabrics. Appared and other fabricated textile products: Appared and other fabricated textile products: Appared and other fabricated textile products: 2390 Other fabricated textile products. 2390 Other fabricated textile products. Lumber and wood products, except furniture: 2490 Other fabricated textile products. 2410 Logging contractors, saw2410 Logging comps and logging contractors, saw2430 Millwork, veneers, plywood, and prefabricated 2430 Millwork, veneers, plywood, and prefabricated 2430 Millwork wood products Furniture and fixtures; 2500 Furniture and fixtures, except household furniture 2590 Furniture and fixtures, except household furniture 2590 Furniture and fixtures, 3721 Aircraft, and complete guided missiles and space very complete space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the space of the sp 3810 Scientific and mechanical measuring instru-3930 Optical, medical, and optichalimic goods. 3860 Photographic sulpment and supplies. 3870 Watches and clocks. 3870 Watches and clocks. 3970 Investigation of the supplies of the supplies. 3970 Levelry, literarys, and plated wars. 3970 Levelry, literarys, and plated wars. 3970 Costump levelry. 3990 Costump levelry. 3990 Costump levelry. 3991 Costump and other manifecturing indistries. 3991 Costump and other manifecturing indistries. 3991 Costump and other manifecturing indistries. ture. Peper and ailled products: 2611 Pulp mills. 2644 Peper, peperboard, building paper, and building board mills. 2640 Converted paper and paperboard products, except containers. 2650 Peperboard boxes and containers. Printing, publishing, and allied industries: 2711 Newspapers: publishing, publishing and printing. 2712 Periodicals: publishing publishing and printing. 2715 Books: publishing and printing; greeting cards; miscallaneous publishing. 2720 Commercial printing, including manifold busi-Transportation: 4011 Railroad transportation, terminals, and related ness forms. 2780 Bookbinding, related industries, and printing trade services.

trade services.

Chamicals and allied products:
2811 Industrial inorganic and organic chemicals.
2812 Plastics materials, synthetic realiss, synthetic realiss, and man-made fibers, except glass.

2812 Piestics materials, synthetic reains, synthatic x830 bbser, and man-made fibers, accept glass. 2801 Step, and man-made fibers, accept glass. 2841 Step, detergents, and cleaning preparations. 2842 Perfumes, commities, and other toiled preparations. 2850 Charlites and other spiritual chemicals, 2850 Fartilities and other spiritualized gum and word of the spiritual chemical products, including gum and word of the spiritual chemical products. Accept the spiritual chemical 2911 Petroleum retining without extraction. 2912 Integrated petroleum refining and extraction. 2938 Paving and modifing materials, and other products. Values of the spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical spiritual chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemical chemica

Codes for Principal Business Activity and Principal Product or Service

WHOLESALE TRADE

2008 Cther wholesale trade.

RETAL TRADE

Building materials, hardware, and farm equipment

\$211 Building materials,
\$212 Building materials,
\$212 Building materials,
\$214 Building materials,
\$214 Building materials,
\$215 Building materials,
\$216 Farm equipment dealers,
\$216 Farm equipment dealers,
\$227 Main year house,
\$227 Main year house,
\$227 Main year house,
\$228 Building service and passions service stations;
\$229 Building service stations,
\$220 Gesoline service stations,
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\$220 Farm building service stations,
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6011 Mutual savings banks.
6012 Banks and trust companies, except mutual savings banks. ings banks.
Credit agencies other than banks:
6021 Savings and loan, building and loan associa-5021 Savings and loan, building and loan associations.

2022 Personal credit agencies.

2022 Personal credit agencies.

2023 Personal credit agencies.

2028 Loan correspondents and brokers, and other
credit agencies.

2028 Loan commodity brokers, dealers, exchanges
and strategist prokers, dealers, and flotation comcommodity brokers and dealers, executivy and
Helding and other brokers and dealers, executivy and
Helding and other low-extrent companies.

2024 Regulated investment companies.

2024 Regulated investment trusts, 1900 Act.

2023 Graal business investment trusts.

2024 Carello Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodity and Commodit Insurance: 6055 Life insurance, 6056 Mutual Insurance, except life or marine and certain fire or flood insurance companies. 6058 Other insurance companies. 6060 Insurance agents, brokers, and service. 6060 Insurance agents, brokers, and service.

Pade estate!

1010 estate the operators (cased developers) and
1010 estate the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the case of the c SERVICES SERVICES
Hotels, camps, and other lodging places:
70.13 Tourist courts and motels.
70.18 Hotels and other lodging places, except tourist courts and motels. Courts and mover.

Personal services:
7210 Laundries, isundry services, cleaning and dyeing plantile.
7220 Photographic studios, including commercial
photography
7298 Beauty, began to their personal services.
81099, fundral, and other personal services. services.
4020 Local, suburben, and intercity passanger transportation, including taxicabs and school buses.
4030 Motor Traight transportation and warehousing.
4040 Water transportation.
4050 Air transportation.
4050 Pipe line transportation.
4050 Other transportation services. shops, funeral, and other personal services.

1310 Advertising.
1310 Covertising.
13 AUSE Other (ransportation services. Communication services: 4310 Telephone communications (wire or radio). 4320 Telephone communications (wire or radio). 4330 Radio and Itelvision broadcasting. 4399 Other communication services. Electric, gas, and sanitary services: 4310 Electric companies and systems (95 percent or 7550 Repair services, except automobile.
Amusement and recreation services:
7810 Motion picture production, distribution, and re1810 Motion picture interests.
7810 Motion picture theaters.
7800 Amusement and recreation services, except
motion pictures. more). 4920 Gas companies and systems (95 percent or more).
4939 Combination companies and systems—gas, electric, or other services.
4940 Water supply and other sanitary services. motion pictures.
Other servicest
8011 Offices of physicians and surgeons.
8012 Offices of denists and dental surgeons.
8019 Other medical services.
8020 Educational services.
8030 Legal services.
8030 Legal services. WHOLESALE TRUE

5010 Motor vehicles and sutomotive equipment.

5020 Drugs, chemicals, and paints.

5030 Drugs, chemicals, and paints.

5041 Meat and meat products.

5048 Poultry and poultry products, fish and sea foods, and other groceries and related products. 7 \$ U.S. GOVERNMENT PRINTING OFFICE:1972-0-458-112 86-2608-697

Code 5050 Farm products—raw materials. 5060 Electrical goods.

5060 Electrical goods.
5070 Hardware, and plumbing and heating equipment and supplies.
5080 Machinery, equipment, and supplies.
5091 Metals and minerals, except petrolaum prod-

5091 Metals and minerals, except petroleum prod-ucts and scrap. 5092 cities and scrap screen scrapes. 5095 Bear, wine, and distilled elcoholic baverages. 5096 Paper and its products. 5097 Lumber and construction materials. 5098 Cher wholesale trade.

Inte	mail Revenue Service		1
Ch	(PLEASE TYPE OR PRINT)		D Employer Identifice
	onsolidated raturn 🔲 array		tion No.
	Number and street		E County in which to
	ersonal Holding Co. 🔲		cated
¢	usiness Code No. (See age 7 of instructions.)		F Enter total asset from line 14, column (D), Schedule L (Se
IM	PORTANT—Fill in all applicable lines and schedules. If the lines on the schedules are not sufficient, see instruction N.		(D), Schedule L (See instruction R)
	1 Gross receipts or gross sales	1 1	·   *
	2 Less: Cost of goods sold (Schedule A) and/or operations (attach schedule)		
	3 Gross profit	3	<del></del>
<u>u</u>	4 Dividends (Schedule C)	4	
anoss income	5 Interest on obligations of the United States and U.S. instrumentalities	5	
21	6 Other interest	6	
	7 Gross rents	7	
ł	8 Gross royalties	8	-
ı		9(a)	
1	9 (a) Net capital gains—(separate Schedule D)	9(b)	
Į	(b) Ordinary gain or (loss) from Part II, Form 4797 (attach Form 4797)	10	
1	10 Other income (see instructions—attach schedule)	11	
1		12	<del></del>
İ	12 Compensation of officers (Schedule E)		
1	13 Salaries and wages (not deducted elsewhere)	13	
Į	14 Repairs (see instructions)	. 14	
Ì	15 Bad debts (Schedule F if reserve method is used)	. 15	
ĺ	16 Rents	16	
Ì	17 Taxes (attach schedule)	17	
į	18 Interest	18	
ı	19 Contributions (not over 5% of line 28 adjusted per instructions-attach schedule)	19	
1	20 Amortization (attach schedule)	20	
l	21 Depreciation (Schedule G)	21	1
ĺ	22 Depletion	22	
	23 Advertising	23	
ì	24 Pension, profit-sharing, etc. plans (see instructions)	24	
ŀ	25 Employee benefit programs (see instructions)	25	
1	26 Other deductions (attach schedule)	26	
Į	27 TOTAL deductions—Add lines 12 through 26	27	
İ	28 Taxable income before net operating loss deduction and special deductions (line 11 less line 27)	28	
ı	29 Less: (a) Net operating loss deduction (see instructions—attach schedule)   29(a)		
ĺ	(b) Special deductions (Schedule I)	[	
l	30 Taxable income (line 28 less line 29)	30	
Ī	31 TOTAL TAX (Schedule J)	31	i
١	32 Credits: (a) Overpayment from 1971 allowed as a credit		
Į	(b) 1972 estimated tax payments	Į.	
İ	(c) Less refund of 1972 estimated tax applied for on Form 4466 .		
ļ	(d) Tax deposited with Form 7004 (attach copy)		
l	(e) Tax deposited with Form 7005 (attach copy)		
I	(f) Credit from regulated investment companies (attach Form 2439)		
l	(g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach Form 4136) .		
1	33 TAX DUE (line 31 less line 32). See instruction G for depositary method of payment	33	
1	34 OVERPAYMENT (line 32 less line 31)	34	
1	35 Enter amount of line 34 you want: Credited to 1973 estimated tax Refunded Refunded	(——	
Un	der penalties of parjury, I declare that I have examined this return, including eccompanying schedules and statements, and to true, correct, and complete. If prepared by a person other than the taxpayer, his declaration is based on all information of which		my knowledge and belief
		ne nas any	Knowledge.
Sei	Internal Revenue vice does not re- re a seal on this Data Signature of officer		
att	re a seal on this Date Signature of officer n, but If one is q, please place It	Title	

Scher										Page
	tule A-COST OF GOODS	SOLD (See	nstruction	n 2)	Sch	redule C-	DIVIDEN	DS (See Ins	truction 4	)
1 inve	entory at beginning of year .				1 [	Domestic corp	orations su	bject to 85% c	leduction .	
	chandise bought for manufactur	e or sale .			2 (	Certain prefer	red stock o	of public utiliti	es	
	aries and wages				3 F	oreign corpo	rations sub	ject to 85% d	eduction .	
	er costs (attach schedule) .		<b></b>					ned foreign su		
5 Tota								ion (section 24		
	s inventory at end of year .				5 0	Other dividend	ts from fore	eign corporatio	ns	
	t of goods sold—Enter on line	c, page 1	!					controlled fo		
Me	thod of inventory valuation			•••••				ttach Forms 3		·····
••		•••••			7 F	oreign divide Justifving di	nd gross-ut vidends ra	(section 78) ceived from	affiliated	
					18	roups and :	subject to	the 100%	deduction	
						section 243(a Dualifying di		ceived from	affiliated	••••••••
		•			ė	roups and su	ibject to ti	he provisions	of section	
	here any substantial chang					564(b)				•
	determining quantities, co between opening and closi			- Ma				or former DIS	C not in-	
			. 🗆 ,	. 🗆		luded in line				
rre	s," attach an explanation.				12 7	ther dividend	IS			
School	ule E-COMPENSATION (	E OFFICER	S (See In	struction 1		otal-Enter n	iere and or	line 4, page	<del>!!</del>	
Jeneu	die L—COMPENSATION C	JF OFFICER	3 (368 111	Struction 1	4)	4. Time	Percent of	corporation		
	1. Name of officer	2. Soc	ial security or	imber 3.	Title	devoted to business	5 Common	6. Preferred	7. Amount or compensation	8. Expense account allowances
								-		
			•	*						
					•••				•	
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	Total compensation of officer	s-Enter her	e and on ii	ine 12. page	1 .	-	l	·····		
Sched		ERVE METI								
. Year	2. Trade notes and accounts re- ceivable outstanding at end of year	3. Sales on			mount	added to resen	acoveries	6. Amount	charged	7. Reserve for bad debts at end of year
967				-				-		
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969				-			· · · · · · · · · · · · · · · · · · ·			
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1969 1970 1971	ule G—DEPRECIATION (S a after December 31, 1970, or the G of Güüdeline Glass Lite System	ee instruction	ons for So	hedule G) r assets placed	Note: in servi	If depreciation ice before Janued in income t	is computer ary 1, 1971, ax regulation	l by using the Ci you must file F	ass Life (ADR orm 4832 (1) 7 (a)-11 (b) (	i) System for assets place ass Life (ADR) System) o (5) (vi) and 1,157 (a)-125
1969 1970 1971 1972 Schedin service form 50 the prov	Ule GDEPRECIATION (S salter Detember 31, 1870, or into SG Güüdeline (Lisa Lile System) wi sistem si Revenue Procedures 62-210 por(es) if you made an element	ee instruction uidefine Class L h your return. & and 65-13 ere this taxable y	ons for So ile System for xcept as other not applica-	chedule G) r statety placed erwise expressly ide for taxables Class Life	Note: in servi provid years e	If depreciation ice before Janued in income tending after Dei System and/o	is computed ary 1, 1971, ax regulation comber 31,	I by using the Ci you must file F is sections 1.163 1970	ass Life (ADR orm 4832 (Cl 7 (a)-11 (b) (	)) System for assets places ass Life (ADR) System) o (5) (vi) and 1.167 (a)—12
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	Page
Schedule ISPECIAL DEDUCTIONS	
1 (a) 85% of tine 1, Schedule C	
(b) 60.208% of line 2, Schedule C	
(c) 85% of line 3, Schedule C	
(d) 100% of line 4. Schedule C	
2 Total—See page 6 of instructions for limitation	
3 100% of line 3. Schedule C	
4 Enter dividends-received deduction allowed for dividends reported on line 9	Schedule C. See section 1564(b) for computation
5 Dividends paid on certain preferred stock of public utilities (see ins	,
6 Western Hemisphere trade corporations (see instructions)	
7 Total special deductions-Add lines 2 through 6. Enter here and on	tine 29(b), page 1
Schedule J—TAX COMPUTATION	
1 Taxable income (line 30, page 1). (If DISC inter-company pricing rule	es (section 994(a)) apply, check here II. attach
a computation of taxable income under section 994(a), and enter the	
2 Surtax exemption-Enter line 1 or \$25,000, whichever is lesser. (Ci	
page 6 of instructions and enter your surtax exemption or line 1, w	hichever is lesser.)
3 Line 1 less tine 2	
4 (a) 22% of line 1	
(b) 26% of line 3	
(c) If multiple surtax exemption is elected under section 1562, en	er 6% of line 2
5 Income tax (line 4, or alternative tax from separate Schedule D, w	
6 (a) Foreign tax credit (attach Form 1118)	
(b) Investment credit (attach Form 3468)	
(c) Work incentive (WIN) credit (attach Form 4874)	
7 Total of lines 6(a), (b), and (c)	
8 Line 5 less line 7	
9 Personal holding company tax (attach Schedule 1120 PH)	
10 Tax from recomputing a prior year investment credit (attach form	
11 Minimum tax on tax preference items (see page 6 of instructions). C	
12 Total tax-Add lines 8 through 11. Enter here and on line 31, pag	
Schedule K-RECORD OF FORM 503 FEDERAL TAX DEPOSITS	(List deposits in order of date made—See Instruction G)
Serial number   Date of   Amount   Serial number	S (List deposits in order of date made—See Instruction G)  Date of   Amount   Serial number   Date of   Amount
Serial number   Date of   Amount   Serial number	(List deposits in order of date made—See Instruction G)
Serial number   Date of   Amount   Serial number	S (List deposits in order of date made—See Instruction G)  Date of   Amount   Serial number   Date of   Amount
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Strial number of form 302 deposit   Amount   Serial number of form 302   deposit   Amount   Serial number of form 303   deposit   Amount   Serial number of form 503    G Date incorporated   H (1) Did you at the end of the taxable year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation?   Yes   No (2) Did any corporation, individual, partnership, trust, or association at the end of the taxable year own, directly or indirectly, 50% or more of your voting stock?   Yes   No (For rules of attribution, see section 267(c).)   If the answer to (1) or (2) is "Yes," attach a schedule showing: (a) name, address, and identifying number; and (b) percentage owned.	S (List deposits in order of date made—See Instruction G)  Date of Amount of Fern 302 Date of Separation of Fern 303 Date of Separation of Fern 303 Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separation Date of Separatio
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Fo	rm 1120 (1972)	Schedule LBAL	ANCE SHEETS		Page 4	
		Beginning o	f taxable year	End of taxable year		
	ASSETS	(A) Amount	(B) Total	(C) Amount	(D) Total	
1	Cash					
2	Trade notes and accounts receivable					
	(a) Less allowance for bad debts					
3	Inventories					
4	Gov't obligations: (a) U.S. and instrumentalities .					
	(b) State, subdivisions thereof, etc					
5	Other current assets (attach schedule)					
6	Loans to stockholders					
	Mortgage and real estate loans					
	Other investments (attach schedule)	Millioni di Millioni di Millioni di Millioni di Millioni di Millioni di Millioni di Millioni di Millioni di Mi	***************************************			
9	Buildings and other fixed depreciable assets .					
	(a) Less accumulated depreciation	<del></del>				
10	Depletable assets					
11	Land (net of any amortization)					
	Intangible assets (amortizable only)					
	(a) Less accumulated amortization				ennanananananana.	
13	Other assets (attach schedule)				_	
	Total assets					
	LIABILITIES AND STOCKHOLDERS' EQUITY					
15	Accounts payable					
16	Mtges., notes, bonds payable in less than 1 yr.					
17	Other current liabilities (attach schedule) .				***************************************	
18	Loans from stockholders					
19	$\label{eq:Mtges.notes} \textbf{Mtges., notes, bonds payable in } 1 \text{ yr. or more .}$					
20	Other liabilities (attach schedule)				***************************************	
21	Capital stock: (a) Preferred stock					
	(b) Common stock	iminiminimini.		www.		
	Paid-in or capital surplus (attach reconciliation) .				***************************************	
	Retained earnings—Appropriated (attach sch.) .				***************************************	
	Retained earnings—Unappropriated		·		······································	
	Less cost of treasury stock				·	
	hedule M-1—RECONCILIATION OF INCO	ME PER BOOKS WITH	I INCOME PER RETU	JRN		
_	Net income per books			n books this year not		
	Federal income tax		included in this ret	-		
	Excess of capital losses over capital gains .		(a) Tax-exempt int	erest \$		
4	Taxable income not recorded on books this		·			
	year (itemize)				*****	
			8 Deductions in this t	tax return not charged		
5	Expenses recorded on books this year not	ļ	against book income	e this year (Itemize)		
	deducted in this return (itemize)			\$		
	(a) Depreciation \$		(b) Depletion	\$		
	(b) Depletion \$					
		Ì				
6	Total of lines 1 through 5		9 Total of line 10 Income (line 28, pa	s7 and 8		
Ť	hedule M-2-ANALYSIS OF UNAPPROPR	IATED RETAINED FAR				
_	Balance at beginning of year	LATEO RETAINED EX	5 Distributions: (a) C			
	Net income per books			!		
	Other increases (itemize)		• • • • • • • • • • • • • • • • • • • •	roperty		
_	Other mid added (minte)		6 Other decreases (ite		***************************************	
		1				
			7 Total of line	55 and 6		
4	Total of lines 1, 2, and 3		8 Balance at end of ye	ear (ilne 4 less 7)		

Department of the Treasury

## Department of the Treasury Internal Revenue Service

### instructions for Form 1120 U.S. Corporation Income Tax Return

(References are to the Internal Revenue Code.)

#### General Instructions

- A. Taxpayers required to file Form 1120.---
- 1. Domestic corporations, whether or not having any taxable income, unless exempt under section 501.
- 2. Real estate investment trusts defined in section 856.
- 3. Regulated investment companies defined in section 851.
- 4. Insurance companies described in section 831.
- B. Returns required of certain organizations.--
- 1. Foreign corporations other than life and mutual insurance companies filing Forms 1120L and 1120M---file Form 1120F.
- 2. Life insurance companies (section 802)-file Form 1120L.
- 3. Mutual insurance companies (section 821)---file Form 1120M.
- 4 Exempt farmers' cooperatives (section 1381)---file Form 990-C.
- 5. Exempt organizations with unrelated trade or business income-
- file Form 990-T. 6. Small business corporations
- (section 1372(a))-file Form 1120S. 7. Domestic International Sales Corporations (section 992)—file Form 1120-DISC.
- C. Where to file ---

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f the	cornoration's prin-	
leal	corporation's prin- business, office, or	
gene	y is located in	Ute

<b>*</b>	•
New Jersey, New York City and counties of Nassau, Rockland, Suffalk, and Westchester	Internal Revenue Service Center 1040 Waverly Avenue Holtsville, N.Y. 11799
New York (atl other counties), Connecticut, Maine,	Internal Revenue Service Center

shire, Rhode Island, Ver-	
Alabama, Fiorida, Georgia, Mississippi, South Carolina	Internal Revenue Service Center 4800 Buford Highway Chambles, Georgia 30006
Michigan, Ohio	Internal Ravenue Service Center Cincinnati, Ohio 45298
Arkensas, Kansas, Louisiane.	Internal Revenue Service

evenue Service

Texas	3651 S. Interregional Highway Austin, Texas 78740
Alaska, Arizona, Colorado, Idaho, Minnesota, Montana, Nobraska, Nevada, North Dakota, Orezon, South	internal Rayenue Servi Center 1160 West 1200 Souti Street
Dakota, Utah, Washington,	Ogden, Utah 84405

Idaho, Minnesota, Montana, Nebraska, Neveda, North Oakota, Oregon, South Dakota, Utah, Weshington, Wyoming	Center 1160 West 1200 South Street Ogden, Utah 84405
lilinois, town, Missouri,	Internal Revenue Service

	2306 E. Bannister Ros Kansas City, Mo. 641
alifornia, Haweii	Internal Revenue Servic Canter 5045 East Butler Avenue Fresno, California 93

Internal Revenue Service Indiana, Kentucky, North Carolina, Tennessee, Virginia, West Virginia Center 3131 Democrat Road Memphis, Tenn. 38110 Internal Revenue Service Center 11601 Roosevelt Boulevard Philadelphia, Pa. 19155 Delaware, District of

Note: Corporations having a principal place of business outside the United States or claiming the benefits of section 931 (relating to income from sources within U.S. possessions) must file with the Internal Revenue Service Center, 11601 Roosevelt Boulevard, Philadelphia, Pennsylvania 19155.

D. When to file.--In general, Form 1120 must be filed on or before the 15th day of the 3d month after the end of the taxable year.

You may request an automatic 3month extension of time to file Form 1120 by filing Form 7004.

Form 7005 may be used to request an additional extension but only by corporations that have previously obtained an automatic 3-month extension by filing Form 7004.

#### E. Information returns and forms that may be required ---

- 1. Forms W-2 and W-3.--Statement of wages other compensation and tax withheld: and reconciliation of tax withheld.
- 2. Forms W-2P and W-3P,---information returns concerning annuities. pensions, profit-sharing, etc., distributions and tax withheld; and reconciliation of tax withheld.
- 3. Form 1087.--Nominee's information return for reporting dividends, earnings or interest received as a nominee on behalf of another person.
- 4. Form 1087-OID.-Nominee's information return for original issue discount.
- 5. Form 1096 and Schedule A (Form 1096).-Annual summary and transmittal of U.S. information returns: corporations paying nontaxable dividends.
- 6 Forms 966 and 1099-1 ---Information returns regarding dissolution or liquidation, and distributions in liquidation.
- 7. Forms 1099.--Information returns for reporting certain dividends, earnings, interest, patronage dividends, rents, royalties; and commissions, fees, prizes, awards, etc., to nonemployees.

- 8. Forms 1099-OID and 1099-MED,-Information returns regarding original issue discount, and payments for medical and health care.
- 9. Form 1118.—Computation of foreign tax credit.
- 10. Forms 2952 and 3646.-Returns relating to controlled foreign corporations.
- 11. Form 3468.—Computation of investment credit.
- 12. Forms 3921, 3922, and 4067 -Information returns concerning exercise of certain stock options and the transfer of stock acquired by certain options
- 13. Form 4136.—Computation of credit for Federal tax on special fuels, nonhighway gasoline and lubricating oil.
- 14. Form 4255.—Tax from recomputing a prior year investment credit.
- 15. Form 4626.--Computation of minimum tax on tax preference items.
- 16. Schedule PH (Form 1120) .---Computation of U.S. personal holding company tax
- 17. Form 4683 .-- U.S. information return on foreign bank securities. and other financial account(s).
- 18. Form 4797 .-- Sale or exchange of property (other than capital assets) including involuntary conversions.
- 19. Form 4832.--Computation of depreciation and repair expense as elected under the class life (ADR)
- 20. Form 4848.---Annual employer's return for employees' pension or profit-sharing plans, and the accompanying Schedule A (Form 4848).
- 21. Form 4849.-Financial statement of employees' pension or profitsharing fund or fiduciary account.
- 22. Form 4874.—Computation of credit for wages paid or incurred in Work Incentive (WIN) Programs.
- 23. Form 5006.-Computation of depreciation and repair expense as elected under the guideline class life system.
- F. Period to be covered by 1972 return .-- The 1972 return is to be filed for calendar year 1972 and fiscal years beginning in 1972 and ending in 1973. If the return is for a fiscal year, fill in the taxable year space on the form.
- FINAL RETURNS .--- If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.
- G. Depositary method of tax payment .-- The balance of tax due (line 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month after the end of the taxable year.

Corporations must deposit all income tax payments with an authorized commercial bank denositary or Federal Reserve bank. All deposits must be accompanied by a Federal Tax Deposit Form 503. Please enter the serial number of Form 503 on your remittance. Do not remit directly to Internal Revenue.

In Schedule K, list all Form 503 deposits that relate to the taxable year for which this return is filed and which were made before or simultaneously with the filing of this return.

Timeliness of deposits will be determined by the date the deposit was received by the commercial bank denositary or Federal Reserve bank

Forms 503 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing Forms 503 may obtain them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, address, and the taxable year to which the deposits relate.

Penalty for failure to pay tax .--- Section 6651 imposes a penalty for failure to pay tax (other than estimated income tax) when due. The penalty is 1/2 % a month or fraction of a month, up to 25%, on the net amount due and is in addition to the 6% a year interest charge imposed on unpaid tax. The penalty does not apply if the failure is due to reasonable cause.

Taxpayers requesting an automatic extension may be liable for the penalty for failure to pay tax if they underestimate their tax on Form 7004. See Form 7004 for additional information.

- H. Change in accounting period.—To change your accounting period, see section 1.442-1 of the regulations and Form 1128, Application for Change in Accounting Period.
- I. Accounting methods. --- Taxable income must be computed using the method of accounting regularly used in keeping the corporation's books and records. In all cases the method adopted must clearly reflect taxable income. (See section 446.)

Unless the law specifically permits. you may not change the method of accounting used to report income in prior years (for income as a whole or for any material item) without first obtaining consent on Form 3115, Application for Change in Accounting Method

Rounding off to whole-dollar amounts.-The money items on your return and accompanying schedules may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount

from 50 cents through 99 cents to the reconciled. Copies of balance sheets next higher dollar.

J. Estimated tax.—A corporation must make estimated tax payments if its estimated tax (income tax less credits less an estimated tax exemption) can be expected to be \$40 or more

For taxable years beginning in 1973. the estimated tax exemption is 80% of the lesser of (1) 22% of the corporation's surtax exemption or (2) total tax less credits. The 80% estimated tax exemption is reduced 20 percentage points each year and becomes zero in

A corporation must make estimated tax payments for taxable years beginning in 1973 if it can expect its total tax liability before the 80% estimated tax exemption to be \$200 or more.

Form 1120-W may be used as a worksheet to compute your estimated

If you underpaid your estimated tax and believe a penalty charge should not be asserted, attach Form 2220 to your return

If you overnaid your estimated tax you may apply on Form 4466 for a "quick refund" if the overpayment is (1) at least 10% of your expected income tax liability AND (2) at least

This application for a quick refund must be made within 21/2 months after the end of the taxable year and before you file your tax return.

K. Consolidated returns.-The parent corporation must attach Form 851. Affiliations Schedule, to the consolidated return. For the first year a consolidated return is filed, each subsidiary must attach a Form 1122

Supporting schedules must be filed for each corporation included in the consolidated return. The schedules must be in columnar form and show. both before and after adjustments, the items of gross income and deductions, a computation of taxable income, balance sheets as of the beginning and end of the taxable year, and a reconciliation of retained earnings. In addition, attach consolidated balance sheets and a reconciliation of consolidated retained

- L. Stock ownership in foreign corporations .- If you owned 5% or more in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(d).
- If you control a foreign corporation or were a 10% or more shareholder of a controlled foreign corporation, you may be required to file Forms 2952 and 3646
- M. Financial statements.---The balance sheets must agree with your books

required by Federal, State, etc., authorities may be used in place of Schedule I Certificates of denocit should be included as cash on line 1 of the balance sheet

Banks, insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal State etc., authority may submit copies of such statements in place of the information required on lines 1 through 30, page 1. Railroads may substitute Form 1090 In such cases, taxable income must be reconciled in Schedule M-1 with the net profit shown on the statement and entered as line 30. page 1.

N. Attachments .--- You may use attachments if the lines on the form schedules are not sufficient. They must contain all the required information and follow the format of the schedules on the return. If an attachment is used in place of a schedule having a summary line on page 1, the total need not be entered on the schedule but must be entered on page 1.

Enter your name and identifying number on all attachments exactly as shown on your preaddressed label

- O. Amended return.—An error in a previously filed income tax return may be corrected by filing a Form 1120X. Form 843, or an amended Form 1120. Although the use of Form 1120X is not mandatory, IRS prefers it be used since it is designed to expedite processing.
- P. Transfers to corporation controlled by transferor,---If a person acquires stock or securities of a corporation in exchange for property, and no gain or loss is recognized under section 351, the transferor and transferee must file with their return for the taxable year in which the exchange is completed, the information required by section 1.351-3 of the regulations.
- O. Signature .--- The return must be signed by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) who is authorized to sign.
- A receiver, trustee, or assignee must sign any return that he is required to file on behalf of a corporation.
- R. Total assets.--If there are no assets at the end of the taxable year. show the total assets as of the beginning of the taxable year.
- S. Corporations that liquidate within one calendar month pursuant to section 333 .- Such corporations should attach a computation (following the format in Revenue Procedure 65-10, C.B. 1965and records. Any differences must be 1, 738, as modified by Revenue Proce-

dure 67-12, C.B. 1967-1, 589) of accumulated earnings and profits including all items of income and expense accrued up to the date on which the transfer of all property is completed.

#### Specific Instructions

(Numbered to correspond with the line numbers on page 1 of the return.)

#### Gross Income

- 1. Gross receipts.—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10. For reporting advance payments and long-term contracts, see section 1.451–5 of the regulations.
- If you use the installment method of reporting, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 preceding years: (a) gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits to gross sales, (e) amount collected, and (f) gross profit on amount collected.
- Cost of goods sold.—The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115.

Cost of operations (where inventories are not an income-determining factor).—if the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs in detail.

### 4. Dividends.—(Numbered to correspond with line numbers in Schedule C)

[1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243(a) (1). Include on this line dividends from a DISC or former DISC that are designated as being eligible for the 85% deduction. These are distributions which are made out of other earnings and profits.

Small business investment companies enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section .854 for the amount subject to the .85% deduction.

So-called dividends or earnings received from mutual savings banks, etc., are really interest and should not be treated as dividends.

- [2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.
- [3.] Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a)
- [4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to dividends paid out of the earnings and profits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the United States.

apply if an election under section 1562 (election of multiple surtax exemptions by a controlled group of corporations) is effective for either (1) the taxable year of the domestic corporation in which the dividends are received, or (2) the taxable year of the foreign corporation out of the earnings and profits of which the dividends are paid.

- [5.] Enter foreign dividends (including minimum distributions under subpart F) that are not reportable on lines 3 and 4. Exclude distributions of amounts constructively taxed in the current year or in prior years under subpart F.
- [6.] Include income constructively received from controlled foreign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A, line 5 of Form(s) 3646.
- [7.] Include gross-up for taxes deemed paid under sections 902 and
- [8.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the 100% dividends-received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561
- [9.] Enter only those dividends that are subject to the elective provisions of section 243(b) and are entitled to the dividends—received deduction as computed under the provisions of section 1564(b). Corporations making this election are subject to the provisions of section 1562 as modified by section 1564
- [10.] Enter dividends from a DISC or former DISC that are designated as not being eligible for the 85% deduc-

tion. These are distributions out of accumulated DISC income, previously taxed income, and deemed distributions pursuant to section 995(b)(1).

- [11.] Include dividends (other than capital gain dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax-exempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, qualifies under sections 856-858; dividends not eligible for a dividends-received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.
- 6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds,

Do not offset interest income against interest expense.

- 7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.
- 9(a). Net capital gains.—Every sale or exchange of a capital asset must be reported in detail in Schedule D even though no gain or loss is indicated.

If the net long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative tax on separate Schedule D to see if it produces a lesser tax.

- 9(b). Ordinary gain or loss.—Enter the total ordinary gain or loss from line 9. Part II. Form 4797
- 10. Other income.—The attached schedule should include recoveries of bad debts deducted in prior years under the specific charge-off method. Refunds of taxes deducted in prior years should be reported here and not offset against current year's taxes.
- If "other income" consists of only one item, you may identify it by showing the account caption in parentheses on line 10.

#### Deductions

Note: That portion of wage, salary, rent and price payments in excess of the amount permitted under Executive Order 11640, Issued pursuant to the authority of the Economic Stabilization Agt of 1970, as amended, is not deductible as a business expense under section 162(c)(2). (Revenue Ruling 72–236)

12. Compensation of officers.—
Complete column 8 of Schedule E for

your 25 highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Expense account allowance means (1) amounts, other than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. Column 8 does not have to be completed for any officer for whom the combined amount is less than \$30,000.

This information is to be submitted by each member of an affiliated group included in a consolidated return.

For this purpose an officer is a person such as regular officer, chairman of the board, etc., who is elected or appointed to office or who is designated as such in the corporation's charter or hylaws.

- 14. Repairs.—Enter the cost of incidental repairs, including labor, supplies, and other items, that do not add to the value or appreciably prolong the life of the property. Include in this line the total amount of repairs from Forms 4832 and 5006.
- 15. Bad debts.—Bad debts may be treated in either of two ways—(1) as a deduction for debt that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166.)

Application to change the method of computing bad debts must be made on Form 3115.

17. Taxes.—Enter taxes paid or accrued during the taxable year and attach a schedule showing the type and amount of tax.

Do not include Federal income taxes; estate, inheritance, legacy, succession, or gift taxes; foreign or United States possession income taxes if a foreign tax credit is claimed; Federal taxes paid on bonds containing a tax-free covenant, or taxes not imposed upon the taxpayer. See section 164(d) for apportionment of taxes on real property between seller and purchaser.

18. Interest.—Enter business interest but do not include interest on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

Mutual savings banks, building and loan associations, and cooperative banks, enter amounts paid or credited to the accounts of depositors as dividends, interest, or earnings.

See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related taxpayers.

19. Contributions.—Enter contributions or gifts actually paid within the taxable year to or for the use of charitable and governmental organizations described in section 170(c).

The amount claimed may not exceed 5% of taxable income computed without regard to (1) this deduction, (2) the "special deductions" in line 29(b), (3) any net operating loss carryback to the taxable year under section 172, and (4) any capital loss carryback to the taxable year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month after the end of the taxable year if the contributions are authorized by the board of directors during the taxable year. A declaration, signed by an officer, must be attached to the return stating that the resolution authorizing the contributions was adopted by the board of directors.

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, state the kind of property contributed and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property.—If you make a charitable contribution of property, the contribution must be reduced by tile sum of

- (1) the ordinary income and
- (2) in the case of certain contributions, 62½% of the long-term capital gain,

that would have resulted if the property were sold at its fair market value. The reduction for 62½% of the long-term capital gain applies to (1) contributions of tangible personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contributions of any property to or for the use of certain private foundations. (Section 170(e).)

Bargain sale to a charitable organization.—If you take a charitable contibution deduction for property sold to a charitable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If you claim a deduction for amortization, attach a schedule showing: (1) a description of

the expenditures being amortized; (2) date acquired, completed, or expended; (3) amount being amortized; (4) amortization deducted in prior years; (5) amortization period (number of months); (6) amortization for this year, and (7) the total amount of amortization less the amount claimed in Schedule A and elsewhere on the return.

See section 169 and regulations thereunder for conditions under which the cost of certified pollution control facilities may be amortized over 60 months.

Also see section 188 for conditions under which certain expenditures for on-the-job training and child care facilities may be amortized over 60 months.

- 21. Depreciation.—See instructions for Schedule G.
- 22. Depletion.—The percentage depletion rate for oil and gas wells is 22%. See section 613(b) for rates applicable to other natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

- 24. Pension, profit-sharing, etc. plans.—You are required to file Form 4848 with a Schedule A (Form 4848) and Form 4849 if you have adopted a pension, profit-sharing, or other funded deferred compensation plan. These forms are, in general, to be filed on or before the 15th day of the 5th month following the close of your taxable year.
- 25. Employee benefit programs.— Enter the amount of your contributions to employee benefit programs that are not an incidental part of a pension, profit-sharing, etc., plan included on line 24. Contributions to employee benefit programs that are to be reported on this line include insurance, health and welfare programs.
- 26. Other deductions.—No deduction is allowable for any amount allocable to a class of exempt income other than exempt interest income. Items directly attributable to wholly exempt income must be allocated to such income, and items directly attributable to any class of taxable income must be allocated to such such taxable income.

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the item, determined in the light of all the facts and circumstances in each case, must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt incorperand (2) the amount of expense items allocated to each such class. Show the amount allocated by apportignment separately.

29(a). Net operating loss deduction.—The "net operating loss deduction" is the sum of the net operating

loss carryovers and carrybacks to the taxable year. (Section 172(a).)

Generally, a net operating loss may be carried back 3 years and carried over 5 years. The net operating loss must first be carried to the earliest of the 8 taxable years to which it may be carried, then to the next earliest year, etc. The portion of the loss that may be carried to each of the other 7 taxable years is the excess, if any, of the loss over the sum of the taxable income for each of the prior taxable years to which the loss may be carried. (Section 172 (b).)

The term "net operating loss" means the excess of allowable deductions over gross income, computed with the following modifications under section 172(d):

- (1) No net operating loss deduc-
- (2) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.
- (3) The special deductions in line 1 of Schedule I are computed without regard to the 85% limitation provided in section 246(b). See section 1.172–2 of the regulations.
- (4) The special deduction allowed by section 247 (dividends paid on certain preferred stock of public utilities) is computed without regard to section 247(a)(1)(B).

As stated, the net operating loss deduction is the sum of the carryovers and carrybacks. However, the following modifications must be taken into account in determining the taxable income that must be subtracted from a net operating loss to determine the portion of such loss that will still be available to carry to a later year:

- (a) The special deduction provided in section 922 (Western Hemisphere trade corporations) is not allowed.
- (b) The net operating loss deduction is determined without regard to the net operating loss for the loss year or any taxable year thereafter, and under certain circumstances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss

If you have a net operating loss carryback and desire a "quick refund" of taxes, file Form 1139 within 12 months after the close of the taxable year in which the net operating loss occurred. (Section 6411.)

If a net operating loss carryback creates an unused investment credit in a preceding year, the unused credit may be carried back to the 3 preceding years, and, under the provisions of section 6411. a quick refund of the taxes

affected may be obtained by filing Form

29(b). Special deductions.—See instructions for Schedule I.

#### Schedule G-Depreciation

Complete Schedule G if you claim a deduction for depreciation of property, leasehold improvements, patents, or copyrights. Form 4562, Depreciation, may be used as a supplement to Schedule G.

Class Life (ADR) System and Guideline Class Life System .--- If depreciation is figured by using the Class Life (ADR) System for assets placed in service after December 31, 1970, or the Guideline Class Life System for assets placed in service before January 1. 1971, you must file Form 4832 (Class Life (ADR) System) or Form 5006 (Guideline Life Class System) with your income tax return. Except as otherwise expressly provided in income tax regulations sections 1.167(a)-11(b)(5)(vi) and 1.167(a)-12, the provisions of Revenue Procedures 62-21 and 65-13 are not applicable for taxable years ending after December 31, 1970. For more information, see instructions for Form 4832 and Form 5006 and Publication 534

Salvage value.—Salvage value must be taken into account in determining the depreciation deduction except under the declining balance method, Class Life (ADR) System, or Guideline Class Life System. For personal property (other than livestock) with a useful life for 3 years or more, salvage value may be reduced by an amount not in excess of 10% of the cost or other basis of the property. In no event may property be depreciated below a reasonable salvage value reduction.

Tangible property other than real property.—Tangible personal property, whether new or used, may be depreciated under the straight line method or the 150% declining balance method.

New tangible personal property with a useful life of 3 years or more may also be depreciated under (1) the double declining balance method, (2) the sum of the years-digits method, and (3) any other method that does not result in accumulated allowances at the end of any year (during the first two-thirds useful life of the property) greater than the total that could have been deducted if the double declining balance method had been used.

New section 1250 property.—The double declining balance and sum of the years-digits methods may be used only for (1) new residential rental property (from which at least 80% of the gross rental income is derived from

rental of residential units), (2) other new real property acquired before July 25, 1969, and (3) new real property placed in service after July 24, 1969, if construction, acquisition, or permanent financing arrangements were entered into before July 25, 1969. Other new real property acquired after July 24, 1969, may be depreciated under the straight line or 150% declining balance methods.

Used section 1250 property.---Used residential rental property acquired after July 24, 1969, with a useful life of 20 years or more may be depreciated under the 125% declining balance method. In the case of used real property acquired before July 25, 1969 or used real property acquired after July 24, 1969, pursuant to a written contract entered into before July 25, 1969. for the acquisition of such property or for the permanent financing thereof. depreciation is limited to the 150% declining balance method. Other used real property acquired after July 24. 1969, may be depreciated under the straight line method.

Rehabilitation expenditures for lowincome rental housing.—You may elect to depreciate property attributable to rehabilitation expenditures for low-income rental housing incurred after July 24, 1969. Such depreciation may be claimed under the straight line method using a useful life of 60 months. For details, see section 167(k).

Section 179—Additional first-year depreciation allowance.—For the first year a depreciation deduction is allowable, corporations may elect to write off 20% of the cost (before adjustment of salvage value) of tangible personal property (whether new or used) with a useful life of 6 years or more, up to an aggregate cost of \$10.000.

Controlled corporate groups must apportion this \$10,000 amount among members of the group. For this purpose, section 179(d)(7) provides a special definition of controlled groups.

Show total additional first-year depreciation on line 1 of the depreciation schedule

If the additional first year allowance is elected, the basis of the property must be reduced by the amount of the deduction when computing ordinary depreciation.

#### Schedule I-Special Deductions

(Numbered to correspond with line numbers in Schedule I.)

1. A small business investment company operating under the Small Business Investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income tax. (Section 243(a)(2).)

No deduction shall be allowed under section 243 in respect of a divident from a corporation which is a DISC or former DISC (as defined in section 992 (a)) to the extent such dividend is pald out of the corporation's accumulated DISC income or previously taxed income, or is a deemed distribution pursuant to section 995(b)(1).

In general, no dividends-received deduction will be allowed on any share of stock (a) that is disposed of before the corporation has held it at least 15 days, or (b) to the extent the corporation is under an obligation to make corresponding payments with respect to substantiaily identical stock or securities.

2. Limitation on dividends-received deduction.—Line 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3, 4, and 6 of Schedule 1). For this purpose, line 28, page 1, is to be computed without regard to any capital loss carryback to the taxable year under section 1212(a)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends-received deduction.

In the case of a small business investment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation.

Financial institutions, see section 596 for special limitation on dividends-received deduction.

- 5. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 29.167% of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be computed without regard to section 247(a)(1)(B).
- 6. Deduction for Western Hemisphere trade corporations.—Section 922 allows Western Hemisphere trade corporations a deduction of 29.167% of taxable income computed without regard to this deduction.

However, no deduction is allowed to a corporation for a taxable year for which it is a DISC or in which it owns at any time stock in a DISC or former DISC as defined in section 992(a).

#### Schedule J-Tax Computation

Surtax exemption.—In general, corporations are entitled to a \$25,000 surtax exemption. Certain controlled corporations, however, are limited to a smaller amount under the provisions of sections 1561, 1562 and 1564. (See section 1563 for definition of controlled group.)

Under the provisions of section 1561, a controlled group of corporations, with respect to a specified December 31, must divide one \$25,000 surtax exemption equally among all component members of the group unless the group specifically consents to split up the \$25,000 amount among all component members in accordance with an apportionment plan. See section 1561 and the regulations thereunder for the time and manner of making the consent.

For taxable years beginning in 1972, only one member of a group that has made an election under section 1562 may claim a full \$25,000 surtax exemption with the others being limited to \$12,500. (This \$12,500 is further reduced in years 1973 and 1974 and becomes zero in 1975.) Section 1564(a)(2) provides that the component members of the controlled group must elect which member is to receive the full \$25,000 and which members are to be limited to \$12,500. See regulations section 1.1564—1(b) for the manner of making the election.

If the group elects to have each component member claim a separate surtax exemption under section 1562, each component member must pay an additional tax of 6% of the amount of income equal to its surtax exemption. If only one member of the group has any taxable income, the 6% tax does not apply. (Section 1562(b)(1)(A)).

- 2. Mutual savings banks conducting life insurance business.—The tax unof (1) a partial tax computed on Form 1120 on the taxable income of the bank determined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxable income computed on Form 1120L of the life Insurance department. Enter the combined tax on line 5 of Schedule J, Form 1120. Attach Form 1120L as a schedule and identify as such
- 3. Credit for wages paid or incurred in Work incentive (WIN) Programs.— Effective for tax years beginning after

1971, employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under a Work Incentive (WIN) Program, The credit is allowed for the salaries and wages paid or incurred for the first 12 months of employment. For special rules and limitations, see Form 4874 and sections 50A and 50B.

4. Tax from recomputing a prior year investment credit.—If properly is disposed of prior to the life years category used in computing the investment credit, the investment credit must be recomputed using as the useful life the period the property was actually held. In recomputing the credit, use the life years categories of O-3 years; 3-5; 5-7; and 7 or more. If the credit taken (including carrybacks and carryovers) exceeds the recomputed credit, the tax for the year of disposition must be increased by the excess. Form 4255 may be used to compute the tax.

The tax from recomputing a prior year investment credit may not be off-set against the current year's investment credit

5. Minimum tax on tax preference items.—Corporations having tax preference items must attach form 4626, Computation of Minimum Tax, to their return whether or not the minimum tax applies.

Under the provisions of section 56, certain items of tax preference are subject to a minimum income tax. These tax preference items, after deducting a \$30,000 exemption, the amount of taxes imposed for the year, and tax carryovers to the taxable year, are taxed at a 10% rate.

Items of tax preference include: (1) Accelerated depreciation on real property, (2) Accelerated depreciation on personal property subject to a net lease,* (3) Amortization of pollution control facilities, (4) Amortization of railroad rolling stock, (5) Amortization of on-the-job training facilities, (6) Amortization of child care facilities, (7) Reserves for losses on bad debts of financial institutions, (8) Excess percentage depletion, and (9) Capital gains.

*Applies only to personal holding companies.

Tax Guide for Small Business (Publication 334) contains answers to most questions that arise if you start, operate, or dispose of a business. Explanations and examples are provided to illustrate the application of Rederal income, excise, social security, and withholding taxes to sole proprietorships, particular to the provided of the provided in the public Documents Distribution Center, Pusblo Industrial Park, Pusblo, Colorado 81009 and Government Printing Office Bookstores (make check or money order payable to Superintendent of Documents) or your District Director for 75 cents.

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#### Codes for Principal Business Activity and Principal Product or Service

These industry titles and definitions are based on the Standard Enterprise Classification system developed by the Office of Management and Budget, Executive Office of the President, to classify enterprises by type of activity in which they are engaged. The system follows closely the Standard Industrial Classification used to classify

for the specific industry group from which the largest percentage of "total receipts" is derived. "Total receipts" means gross receipts (line 1, page 1) plus all other income (lines 4 through 10, page 1). On page 3, under M, state the principal business activity and principal product

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or service that account for the largest percentage of total receipts. For example, if the principal business activity is "Grain mill products," the principal product or service may be "Cereal preparations."
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list below, enter on page 1, under C, the code number
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            Code
5070 Hardware, and plumbing and heating equip-
ment and supplies.
5080 Machinery, equipment, and supplies.
5091 Matais and minerals, except patroleum prod-
                                                                                                            TURE, FORESTRY, and FISHERY
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3198 Leather tanning and finishing, and other leather
                                                                                                                                                                                                                                                                                                                                                                                                      pays Leather tanning and finishing, and other leather products.

1200 Glass and glass products.

1210 Glass and glass products.

1240 Cement. hydraulic.

1250 Structural clay products.

1250 Structural clay products.

1270 Concrete, gypum, and plaster products.

1270 Concrete, gypum, and plaster products, and abrasive, as bestos, and other nonmetallic mineral products.
                                                                                                               al services and hunting and trapping.
nd forestry services.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               5091 Metals and minerals, except petroleum prod-
uctions and screp. Service management of the
5092 Petroleum and distilled sicoholic beverages.
5095 Paper and its products.
5097 Lumber and construction materials.
5098 Other wholessle trade.
                                                                                                                                                  MINING
                                                                                                               and and sinc gold and silver ores
                                                                                                                                                                                                                                                                                                                                                                                                        activations, and other normatialitic mineral produ-
rimates. Industries:
3310 Blast furnaces, steel works, and iron and steel
3010 Blast furnaces, steel works, and iron and steel
500 offices and forging.
500 offices and forging, including foundries and
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                                                                                                                         mining.
and bituminous cost and lignite
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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    Building materials, bardware, and farm equipment:
                                                                                                            m and natural gas:
troleum, natural gas, and natural gas
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  5211 Building materials.
5215 Hardware stores.
5216 Farm equipment dealers.
                                                                                                            as field services.
inerals (except fuels) mining:
nd, and gravel,
nmetallic minerals, except fuels.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               5216 Farm aquipment dealers.
General merkandles stores.
5221 Department stores.
5222 Department stores.
5223 Mail order houses.
5223 Other general merkandise stores.
5224 Other general merkandise stores.
5226 Other general merkandise stores.
5226 Other general merkandise stores.
5226 Other general merkandise stores.
5226 Tirs. botters and gasoline service stations:
5246 Tirs. botters, and accessory dealers, and miscellansocolarsors arcraft, marins, and automotive
                                                                                                            NTRACT CONSTRUCTION
                                                                                                            ctors:
construction,
and street construction, and other
natruction.
                                                                                                                 entractors:
heating, and air conditioning.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    dealers.
Other retail stores:
5250 Apparel and accessories.
5260 Furniture, home furnishings, and equipment
                                                                                                            work.
scial trade contractors.
                                                                                                                    MANUFACTURING
                                                                                                                                                                                                                                                                                                                                                                                                           Associated wire products and other labricated Machinery, accept electrical S10 Engines and turbines. S200 Earn machinery and sudoments. S200 Earn machinery and sudoment. S200 Earn machinery and sudoment. S200 Earn Machinery and sudoment. S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Earner S200 Ear

    Turniture, home turnshings, and equipment stores.
    Turniture and drinking places.
    Turniture and drinking places.
    Turniture and proprietary stores.
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                                                                                                            ed products:
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and preserving fruits, vegetables, and
                                                                                                               products.
                                                                                                      onery and related products. 
rors and mait. 
ready, and brandy spirits. 
rectified, and blended liquors. 
ise, flavoring extracts, and sirups. 
e oil mills, and animal, marine, and 
to and oils. 
readuractures.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               FINANCE INSURANCE, and REAL ESTATE
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  FINANCE, INSURANCE, and NEAL ESTATE.

Banks and frust companies:

6011 Mutual savings banks.

6012 Mutual savings banks.

Cradit agencies other than banks:

6021 Savings and loan, building and loan associa-

frust of the savings and loan, building and loan associa-
                                                                                                                                                                                                                                                                                                                                                                                                        Electrical machinery, equipment, and supplies:

5011 Electrical transmission and distribution equip-

5012 Electrical transmission and distribution equip-

502 Household appliance.

503 Household appliance.

504 Individual appliance.

505 Electric lighting and electrical state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state 
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               roducts:
oven fabric mills, cotton,
oven fabric mills, man-made fiber and
                                                                                                      oven fabric mills, wool: including dye-
inishing.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    Security and commodity brokers, deaters, exchanges and services:
5033 Security brokers, dealers, and flotation com-
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               panies.
6038 Commodity brokers and dealers; security and commodity exchanges; and allied services.
                                                                                                                 nd rugs.
thread mills.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       commodity exchanges; and allies services.
Holding and other investment companies:
5042 Regulated investment companies;
5043 Real estate investment frusts, 1960 Act.
6044 Small business investment companies.
6046 Other holding and investment companies.
                                                                                                         abrics.
title mill products.
ther fabricated taxtile products:
id boys' cothing.
s, children's, and infants' clothing.
ps, millinery, fur goods, and other ap-
d accessories.
bricated textile products.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               6048 Under mounts ——
Insurance:
6055 Life insurance, except life or marine and
certain fire or flood insurance compenias.
6080 Other insurance compenias.
6060 Insurance agents, brokers, and service.
                                                                                                                 ricated textule products,
sood products, except furniture;
camps and logging contractors, saw-
planing mills,
veneers, plywood, and prefabricated
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    Real estate:
6510 Real estate operators (except developers) and
                                                                                                                                                                                                                                                                                                                                                                                                                   3910 Scientific and mechanical measuring instru-
ments. melical, and ophishimine goods.
3860 Photographic soutpment and supplies.
3870 Watches and clocks.
Miscellaneous menufacturing industries, including
3910 Jaweiry, silvenware, and plated ware.
3920 Toya and sporting goods.
3920 Organics, security guided missiles.
3930 Organics, security guided missiles.
3939 Musical instruments, office and artists' ma-
terisis, and other manufacturing industries.
TRANSPORTANC, COMMUNICATION,
TRANSPORTANC, S. and GANTIANY ERRIVICES.
Transportation.
                                                                                                                    wood products.
antainers and other wood products.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               5510 Real eaths operations (except developers win

521) Lessons of minling, dil, and similar property.

5522 Lessons of realized property.

5522 Lessons of realized property.

not elsewhere classified.

5550 Bubblidders, developers, and operative builders.

5593 Lessons, brokens and managers.

5593 Complinations of real estate, insurance, loans,

and law offices.
                                                                                                               containers and other wood products.

Ixtures:
d furniture.
and fixtures, except household furni-
                                                                                                            ed products:
                                                                                                         is.
superboard, building paper, and build-
d mills.
d paper and paperboard products, ex-
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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       SERVICES
Hotels, camps, and other lodging places:
7013 Tourist courts and motels.
7018 Hotels and other lodging places, except tourist courts and motels.
                                                                                                                                                                                                                                                                                                                                                                                                                 ELECTRIC, GAS, and SANITARY SERVICES
Transportation.
401 services.
401 services.
402 local, suburban, and intercity passanger trans-
403 Motor freight transportation and warehousing.
4050 West rensportation.
4050 Pics line transportation services.
                                                                                                         els: publishing, publishing and printing,
publishing and printing; greating cards;
mouse publishing,
rolal printing, including manifold busi-
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    courts and motels.

Personsi services:
7210 Laundries, laundry services, cleaning and dyeling plants.
7220 Photographic studies, including commercial photography.
7298 Beauty, before, shoe repair, and pressing shops, funeral, and other personal services.
                                                                                                               ns.
ling, related industries, and printing
                                                                                                            rvices,
ailed products:
al inorganic and organic chemicals,
materials, synthetic resins, synthetic
and man made fibers, except glass,
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          Susiness services:
7310 Advertising.
7310 Advertising.
738 Credit reporting and employment agencies, news syndicates, duplicating, mailing, stenographic, building, and other business services.
                                                                                                                                                                                                                                                                                                                                                                                                                           4098 Other transportation services.
Communication services.
4810 Telephone communications (wire or radio).
4820 Telegraph communications (wire or radio).
4830 Radio and television broadcasting.
4838 Other communication servicess.
                                                                                                            etergents, and cleaning preparations.
s, cosmetics, and other toilet prepara-
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            Automobile and other repair services:
7510 Automobile parking, repair, and services.
7550 Repair services, except automobile.
                                                                                                                                                                                                                                                                                                                                                                                                                         Electric, gas, and sanitary services:
4910 Electric companies and systems (95 percent or
more).
4920 Gas companies and systems (95 percent or
                                                                                                         nd allied products,
rs and other agricultural chemicals,
henical products, including gum and
coducts.
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    Amusement and recreation services;
7810 Motion picture production, distribution, and related services.
7800 Motion picture theaters.
7800 Motion picture theaters.
7800 Amusement and recreation services, except motion pictures.
                                                                                                                                                                                                                                                                                                                                                                                                                   4920 Gas companies and systems (95 percent or more), morely, mission companies and systems—gas. essential, or other services.

4940 Wastraupph and other sentities, or other sentities, or other sentities, or other sentities, or other sentities, or other sentities, or other sentities, or other sentities, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other products, or other prod
wood products. Products, recognizing gain and participation practing and related industries:
2912 Integrated patrolium refining and extraction,
2912 Integrated patrolium refining and extraction,
2918 Pawing and rooting metals, and other prod-
Rubber and miscallenous plastics products:
3020 River and inner tubes:
3020 River and inner tubes and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognization and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognizing and the recognized and the recognizing and the recognizing and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the recognized and the re
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    . motion pictures.
Other services physicians and surgeons.
8011 Offices of physicians and surgeons.
8012 Offices of dentists and dental surgeons.
8019 Other medical services.
8020 Educational services.
8030 Lagal services.
          Leather and leather products:
3140 Footwear, except rubber.
                                                                                                                                                                                                                                                                                                                                                                                                                 AUS CONTRACT PRINTING CHEST 1977-C-454-099 36-2602-897
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Active businesses, 188*
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all corporations, 172-6

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Income from sales and operations, 192* proprietorships, 10-7 Income (loss) from other partnerships, 192* partnerships, 87-101 Income statements proprietorships, 10-7 partnerships, 87-101 Small Business Corporations, 148-60 all corporations, 172-6 Income tax, 192* proprietorships (after credits), 60-79 Small Business Corporations, 148-60 all corporations (after investment credit), 172-6 Industrial classification, 187, 201-10 Insurance proprietorships, 10-7 Interest on Government obligations, 192* Small Business Corporations, 148-60 all corporations, 172-6

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