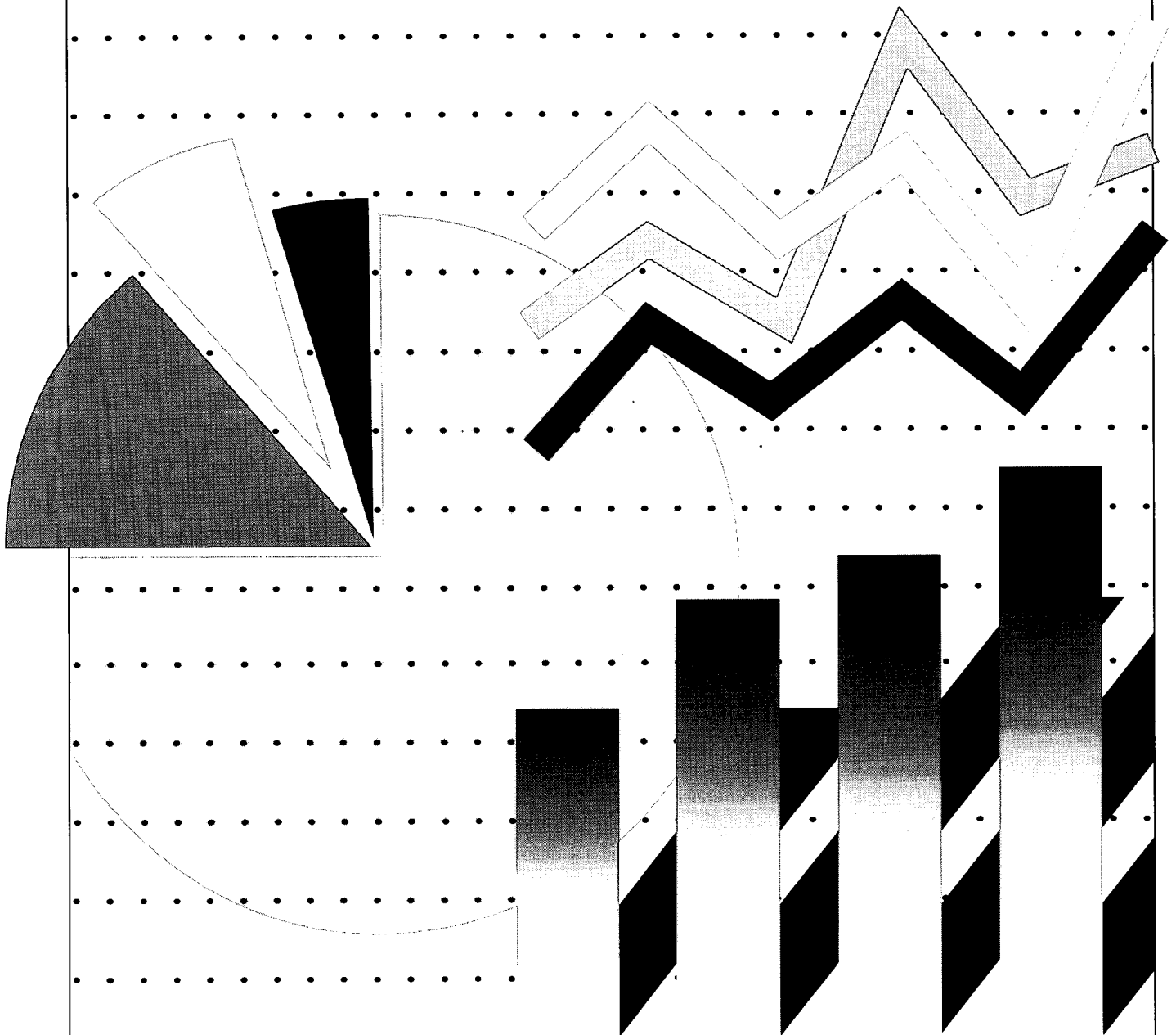


SOI BULLETIN

FALL 1995



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SOI BULLETIN

A Quarterly Statistics of Income Report

Volume 15, Number 2

The *Statistics of Income (SOI) Bulletin* is issued quarterly, in July, October, January and April, by Statistics of Income of the Internal Revenue Service. The report provides the earliest published annual financial statistics obtained from the various types of tax and information returns filed, as well as information from periodic or special analytical studies of particular interest to students of the U.S. tax system, tax policymakers and tax administrators. It also includes personal income and tax data by State and historical data for selected types of taxpayers, in addition to data on tax collections and refunds and on other tax-related items.

Information on the availability of supplemental data on the topics included in this issue, special tabulations undertaken on a reimbursable basis, or other SOI subjects, may be obtained by telephoning the SOI Statistical Information Services office (202-874-0410), or by writing to the Director, Statistics of Income CP:R:S, Internal Revenue Service, P.O. Box 2608, Washington, D.C. 20013-2608.

Beth Kilss, Tom Petska, and Robert Wilson of Statistics of Income are the editors of the *Bulletin*. Wendy Alvey, Clementine Brittain, Bettye Jamerson, Ruth Schwartz, and Lisa Smith made major contributions in the production of this issue. Views expressed in the articles are those of the authors and do not necessarily represent the views of the Treasury Department or the Internal Revenue Service.

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This Issue at a Glance

Individual Income Tax Returns, 1994: Early Tax Estimates

by Maureen Keenan and Jeffrey B. Curry

Taxpayers filed 107.3 million individual income tax returns for Tax Year 1994 by the end of April 1995, with another 9.0 million expected by the end of December. Incomplete data for 1994, for returns filed through April, show that "adjusted gross income," or AGI, increased by 4.0 percent over 1993, to \$3,461.5 billion. The comparable percentage for 1993 was 2.3. With "taxable income" up by 4.8 percent, to \$2,252.8 billion, total income tax (after reduction by tax credits) grew by 5.0 percent, to \$449.9 billion. Total itemized deductions and total personal exemptions claimed both declined slightly, leading to a disproportionate increase in taxable income relative to AGI. The decline in exemptions, from 213.7 million to 212.3 million, may be the result of the increased vigilance by the Internal Revenue Service in verifying the social security numbers reported for dependents claimed as exemptions. Reflecting a 1994 tax law change, the number of returns filed by certain low-income wage earners claiming the "earned income credit," as well as the credit they reported, each increased sharply over 1993, with credit claimants up by 24 percent, to 17.7 million, and the credit, itself, up by 36 percent, to \$19.9 billion.

Sole Proprietorship Returns, 1993

by Therese M. Cruciano

Nonfarm sole proprietorship profits for 1993 increased by only 1.6 percent, from \$154.0 billion to \$156.5 billion. Profits for the services division, the largest industrial grouping for proprietorship businesses and professions, actually declined slightly, to \$92.4 billion, as the combined decrease in net income (less deficit) reported for business and personal services and for consulting and management services offset the small combined increase reported for medical and legal services. The increase for medical services, alone, was the smallest in over a decade. The profits reported for wholesale and retail trade; construction; and finance, insurance, and real estate — the other principal proprietorship groupings — each showed increases for 1993. Meanwhile, business receipts reported grew from \$737.1 billion to \$757.2 billion. Among business deductions, that for business use of a home totaled \$3.0 billion, around the same as for 1992. About 11 percent of sole proprietors were able to use the short form Schedule C-EZ to report their 1993 business operations; generally, in order to qualify, these businesses had to be very small, with limited business expenses, a

positive amount for net income, and no inventories. Schedule C-EZ filers were primarily engaged in service activities and accounted for less than 1.0 percent of total receipts and total deductions for 1993, and less than 3.5 percent of the total net income (less deficit) for the year.

Partnership Returns, 1993

by Timothy D. Wheeler

With partnerships continuing to redirect their operations away from past activities that produced "tax losses" to activities intended to produce a business profit, partnership net income (less deficit) for 1993 once again increased sharply, from \$42.9 billion for 1992 to \$66.6 billion. The 1992 amount, in turn, was double that recorded for 1991. During this time, the number of partnerships and the number of partners who invested in them continued to decline. For 1993, for the first time in recent years, limited partnerships reported a positive amount for net income, \$10.4 billion, compared to the negative \$13.3 billion reported for 1992. Finance, insurance, and real estate accounted for \$16.0 billion of the \$23.8 billion increase in 1993 profits, growing from a negative \$0.8 billion for 1992 to a positive \$15.3 billion for 1993. Contributing to this increase was the decline in the losses reported by the real estate operators and lessors of buildings group, from -\$10.1 billion to -\$2.4 billion, and the growth in the net income (less deficit) reported by the holding and investment companies group, from \$10.1 billion to \$14.9 billion. While only 17 percent of all partnerships were classified in the services industrial division, these partnerships accounted for over 50 percent of total net income (less deficit). This was in contrast to 1992, when net income (less deficit) for the service industries, while about the same as 1993 dollar-wise, represented 77 percent of the U.S. total.

Foreign-Controlled Domestic Corporations, 1992

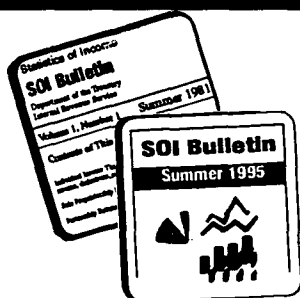
by James R. Hobbs

There were 49,943 foreign-controlled domestic corporations (FCDC's) for Tax Year 1992, each controlled by a "foreign person." These companies generated \$1.2 trillion of total receipts and reported total assets of \$1.9 trillion. Most of these amounts were reported by the 865 corporations with assets of \$250 million or more. FCDC's comprised only 1.3 percent of all domestic corporations, but accounted for 10.1 percent of the receipts and 9.4 percent of the assets reported on U.S. corporation income tax returns. Their combined net income (less deficit) increased to a positive \$5.7 billion for 1992, compared to a negative \$4.9 billion for 1991. Uncombined, net income (less deficit) reflected both an

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increase in positive net income, from \$25.6 billion to \$32.0 billion, and a decrease in negative net income, i.e., net losses, from \$30.5 billion to \$26.4 billion. Reflecting the increase in positive net income, total income tax (after credits) reported by FCDC's increased from \$6.1 billion for 1991 to \$7.1 billion, 7.0 percent of the total corporation income tax for 1992. Number-wise, FCDC activities were concentrated in four broad industrial groupings: finance, insurance, and real estate; wholesale trade; services; and manufacturing, in that order. Two of these groupings, manufacturing and wholesale trade, accounted for nearly 75 percent of the total receipts of all FCDC's. From a country perspective, companies controlled by "persons" in Japan accounted for over 28 percent of the total; those controlled by "persons" in the United Kingdom followed at 16 percent.

Some Observations and Insights



It's hard to believe! The Summer issue marked the beginning of the 15th year for the *SOI Bulletin*. A quick look back shows that a lot of changes have been introduced over the intervening years — improvements we hope you think are for the better!

Volume 1, Number 1 of the *Bulletin* was released in Summer 1981. It contained three articles — on individual income tax returns for 1979; sole proprietorship returns for 1978; and partnership returns for 1978 — and ran 46 pages. More recently, the books have been more timely, with well over 200 pages each, featuring an average of five articles per volume.

Since its introduction, the *Bulletin* has been considered a work in progress. We have continuously strived to improve the timeliness and quality of our publication. Two areas that we have focused on to achieve these goals are content and appearance.

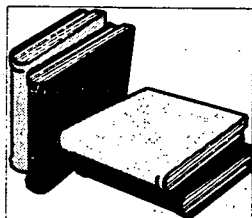
Several items have been added since our first issue. For example, in the Fall 1982 issue, a regular historical series of tables was introduced, then expanded in the Summer 1985 issue, based on work done by the late Joseph Pechman of The Brookings Institution. Although Pechman is now deceased, his tables continue — updated — to this day. (See the colored pages in this volume.) A table presenting individual income tax return statistics by State was added to this section, starting with the Winter 1987-1988, in response to many requests for geographic

data. Also added, starting with this same issue, was the "Bulletin Board" column — an informal vehicle for communicating with you about recent events, trends, and observations having an impact on your understanding of SOI data or our organization. More recently, in the Summer 1991 volume, a "Data Release" section was introduced, as a means of providing more timely access to some of the statistics, either ahead of the articles that would ordinarily accompany them or in place of these articles. Finally, starting in June 1992, electronic versions of selected tables were made available on SOI's new electronic bulletin board (EBB). Today, most of the feature articles, as well as the detailed tables, are loaded on the EBB and can be accessed electronically by users with a computer and modem.

The "look" of the *Bulletin* has also evolved over the years. It began as a very labor-intensive manual effort, with text typed on an early word processor, then cut and pasted to prepare camera-copy manuscript laid out for printing. Tables were sent out to contractors throughout the country for typesetting, along with charts and graphs. Because transmittals to these contractors were by mail and had to go back and forth for the corrections or changes that invariably had to be made (and, of course, the contractor's priorities were rarely the same as ours), that meant that long amounts of time were required to ensure that tables were complete and correct. Not surprisingly, it became an uphill struggle to release the quarterly publication on any kind of meaningful schedule. Eventually, we were able to move most of these efforts back in-house, saving money and improving accuracy and timeliness. Thanks to our own growing capabilities in desktop publishing, attempts to standardize style and to give the reports a more professional appearance have come a long way, as well. Then, in the early 1990's, we decided it was time to give the *Bulletin* a major overhaul. The Summer 1992 edition introduced our current "style," with a fresh new cover and coordinated and improved layout, including tables with larger, more legible font sizes.

We are quite pleased with our progress! There is no question that a great deal of the credit for it goes to the SOI Publications Team, which has considered this a labor of love over the past decade and a half. **Wendy Alvey, Clementine Brittain, John Glynn, Bettye Jamerson, Ruth Schwartz, and Lisa Smith** are among the key players who have combined their time, effort, and skills to bring you the quarterly *SOI Bulletin*, under the direction of **Beth Kilss, Tom Petska, and Bob Wilson**. In the years to come, they look forward to continued refinements, both substantive and cosmetic, to make the *Bulletin* more useful, timely, and informative for you.

Behind the Scenes



New SOI Books Released

SOI is pleased to announce the release of its two latest reports: *Source Book of Statistics of Income — 1992*, *Corporation Income Tax Returns* and *Statistics of Income — 1992*,

Individual Income Tax Returns. Both the *Source Book*, which provides detailed industry data by asset size based on corporation income tax returns, and the *Individual* SOI report, which contains the most complete individual income tax data for the tax year, are long-time publications of Statistics of Income.

Source Book.— The SOI corporate data are the only publicly-available source of financial information on *all* corporations; other sources may include only information for large or publicly-held corporations or for businesses in certain regulated industries. The *Source Book* is an extremely rich source of data, including complete income statement, balance sheet, tax computation, and other selected items by major and minor industrial groups and by size of total assets for all returns and separately for returns with net income. As such, this annual series of SOI corporate data has become an ideal source for use in estimating corporate profits for the national accounts. (The latest *Bulletin* article on corporation income tax returns appeared in the Summer 1995 issue — “Corporation Income Tax Returns, 1992,” by Jonathan Shook and Janice Washington.)

The new *Source Book* is based on a stratified probability sample of corporation income tax returns, which were selected after revenue processing, but before audit examination. They represent returns with accounting periods ending between July 1992 and June 1993 — so that the calendar year accounting period is centered at the middle of the span of months. As a new feature, this report has been divided into three main sections — returns with and without net income, i.e., all returns; returns with net income; and — new this year — complete data on S Corporations by industrial division. (For more information on S Corporations — filed on Form 1120S — see Amy M. Gill, “S Corporation Returns, 1992,” in the Spring 1995 *SOI Bulletin*.)

This represents the first year that the *Source Book* has been produced entirely in-house, thus resulting in more timely publication than in the past. The 495-page report can be purchased in its entirety or by page. Magnetic tape or diskette versions containing tabular statistics for

1992 are also available for sale. For information, contact the Statistical Information Services staff at (202) 874-0410.

Individual Income Tax Returns.— The *Individual* complete report is perhaps the most well known of our annual reports. First published in 1918, providing information on individuals for Tax Years 1913-16, it now contains Tax Year 1992 data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, tax credits, and tax payments, by tax status, size of adjusted gross income, marital status, and type of tax computation.

The latest *Individual* SOI report is based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of approximately 114 million Forms 1040, 1040A, 1040EZ (including electronic returns), and 1040PC, filed for Tax Year 1992. Along with additional underlying data on the file from these returns, they constitute the most comprehensive and complete data set available about the individual income tax system. Early tax estimates for 1994 (based on a subset of the sample, as of April 1995) appear in this issue of the *SOI Bulletin* — see Maureen Keenan and Jeff Curry, “Individual Income Tax Returns, 1994: Early Tax Estimates.” Preliminary data, representing all returns filed for Tax Year 1994, will be published with the Spring 1996 edition.

The current 201-page report is available for sale through the Government Printing Office. If you determine that this (or any other) SOI report is out of print, contact SOI's Statistical Information Services — at (202) 874-0410 — for assistance.

Joint Statistical Meetings



For the 15th year, SOI sent a contingent of statisticians and economists to the Joint Statistical Meetings. This year's conference, marking the 155th annual meeting of the American Statistical Association, was held in Orlando, Florida, August 13-17, 1995. Over 3,300 people attended, from Government, academia, and industry in the United States and worldwide.

As in the past, SOI played an active role at the meetings, presenting 10 statistical papers, leading a workshop, attending technical sessions and business and committee meetings, and overseeing the Gertrude Cox Scholarship Race, which is sponsored by the Caucus for Women in Statistics.

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Papers presented by SOI staff were primarily methodological in nature, documenting a broad range of ongoing statistical efforts in current projects:

- Creation of Panel Data from Cross-Sectional Surveys, by **Stephanie Hughes**, co-authored with **Susan Hinkins**;
- Using an Inverse Sampling Design Algorithm for Tests of Independence Based on Stratified Samples, by **Susan Hinkins**, co-authored with **H. Lock Oh**, of SOI, and **Fritz Scheuren**, from George Washington University;
- Evaluating Modeling Error of Imputed IRS Income Proportions Using Balanced Bootstraps on Simulated Variables, by **William Wong**, co-authored with **Chih-Chin Ho**, of IRS' Compliance Research;
- Which Index Should We Use to Measure the System Accessibility? by **Robin Lee**;
- Statistics of Income Partnership Studies: Evaluation of the Expanded Sampling Plan, by **Paul McMahon**;
- Measuring to Improve Quality and Productivity in a Processing Environment, an invited paper by **Jeri Mulrow**, co-authored with **Fritz Scheuren**, George Washington University;
- A Mixed-Method Approach to Evaluating New Tax Payment Procedures, by **Karen O'Connor**, co-authored with **Deborah Stone**, from the Bureau of Labor Statistics, and **David Cantor**, **Kerry Levin**, and **Dwayne Norris**, of Westat, Inc.;
- How Sales of Capital Assets Were Affected by the Tax Reform Act of 1986, by **Peter Sailer**, co-authored with **Barbara Longton**;
- Imputation of Balance Sheets for the 1993 SOI Corporate Program, by **Bertrand Uberall**; and
- Using Graphical Analyses to Improve All Aspects of the Survey of Consumer Finances, a poster presentation prepared jointly by **Louise Woodburn** and co-author **Gerhard Fries**, of the Federal Reserve Board.

Two other particularly relevant presentations were:

- Toward the Development of an Optimal Stratification Paradigm for the Survey of Consumer Finances, by **Martin Frankel**, National Opinion Research Corporation, and **Arthur Kennickell**, Federal Reserve Board — a study which uses SOI data as part of its sampling frame; and
- Weighting Panel Data for Longitudinal Analysis, by **John Czajka** and **Larry Radbill**, Mathematica Policy Research, Inc.— consultants to SOI on the development of our panel studies for both corporations and individuals.

We plan to include all of these papers in the next volume of the Methodology Reports series *Statistics of Income: Turning Administrative Systems Into Information Systems — 1995*, to be published later this year. They will also appear in the *1995 American Statistical Association Proceedings*, due out next spring. Abstracts for these papers will appear in the Winter 1995-1996 *Bulletin*.

Upcoming Features

The following are some of the articles and "data releases" planned for inclusion in upcoming issues of the *SOI Bulletin*:

- High-Income Individual Income Tax Returns, 1992;
- Corporation Foreign Tax Credit, 1992; and
- Projections of Returns to be Filed, 1996-2002.
- Future "data releases" include: Environmental Excise Taxes, 1993; and Controlled Foreign Corporations, 1992.

Your Call

Electronic Bulletin Board

Oops! It appears that the SOI electronic bulletin board (EBB) has been too popular! Last summer, when we reported on the EBB, we provided you with an "800 number" to reach the SOI bulletin board through gateway

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systems set up by the Small Business Administration (SBA). Unfortunately, this proved more expensive than expected and the SBA's toll-free number has been discontinued. However, we are still out there in cyberspace — most callers using analog telephone lines can reach us by calling (202) 874-9574. The EBB is also accessible through FedWorld, IRS-IS BBS, IRS Forms BBS, and soon the IRS Wide Web Home Page and the Treasury Wide Web Home Page. For assistance from the SOI systems operator, contact **Jim Willis** at (202) 874-0277.

For those new to SOI news, the EBB contains over 900 files of text, documents, and tabular data, including articles from recent *SOI Bulletins*, covering individuals (including data by State and each County in the State), corporations, partnerships, sole proprietorships, tax-exempt organizations, and estates. It also provides data on personal wealth and international topics, such as foreign tax credits and Controlled Foreign Corporations, income of Americans living abroad, and the U.S.-source income of foreign "persons;" personal income by county; interstate migration patterns based on tax returns; as well as tax collection and refund statistics by type of tax. The EBB also includes identifying information from the IRS Master File for each tax-exempt organization, including its name, size, and activity. Finally, the 1993 and 1994 *IRS Commissioner's Annual Report* and a copy of the Census Bureau's *County Business Patterns* can be accessed, as well.

SOI Consultants' Panel

Due to severe budget constraints, the SOI's Fall Consultants' Panel Meeting has been postponed until early next

spring. These semi-annual advisory committee meetings provide an excellent opportunity for SOI staff to meet with customers to receive systematic feedback on projects and plans. Through formal presentations and informal discussions, we have, over the past 9 years, found these meetings to be invaluable in providing suggestions for ongoing initiatives and ideas to better meet future user needs. It is our plan to continue to hold these meetings, beginning, again, next spring.

Data Release Dates

This issue marks the fifth year that we are publishing SOI's goals for completing its major programs, including the month in which we now expect to be able to release data to users, ahead of publication, upon request. The listing includes some of the critical dates that precede the data releases, to help show some of the constraints under which we must operate in order to make data available on a timely basis. While it isn't always possible to meet all completion dates, we continue to strive to release the timeliest and most accurate data possible.

Since SOI is an annual program, many of its data requirements are unchanged from year to year. Every new year, nevertheless, brings changes and new challenges. A high priority is, therefore, assigned to continually improving our operations, while adapting to the changing and growing research and data requirements of our main customers — tax policymakers at Treasury and in Congress and the national income economists in Commerce; to the evolving tax law and resulting tax return form changes; and to constantly improving tax administration system, itself. So, if you find we have been overly optimistic, please bear with us!

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SOI Goals for Completion

Statistics of Income program	End of Tax Year	Close of filing period—		Close of sampling period	Tentative release date for data
		Regular	With extensions of time		
	(1)	(2)	(3)	(4)	(5)
Individual income tax returns:¹					
1993					
Complete	December 1993	April 1994	August 1994	December 1994	August 1995
1994					
Preliminary	December 1994	April 1995	August 1995	September 1995	February 1996
Complete	December 1994	April 1995	August 1995	December 1995	August 1996
1995					
Preliminary	December 1995	April 1996	August 1996	September 1996	February 1997
Complete	December 1995	April 1996	August 1996	December 1996	August 1997
Nonfarm sole proprietorships:					
1994	December 1994	April 1995	August 1995	December 1995	August 1996
1995	December 1995	April 1996	August 1996	December 1996	August 1997
Partnerships:					
1994	December 1994	April 1995	October 1995	December 1995	July 1996
1995	December 1995	April 1996	October 1996	December 1996	July 1997
Corporations:²					
1993	June 1994	September 1994	March 1995	June 1995	March 1996
1994	June 1995	September 1995	March 1996	June 1996	March 1997
1995	June 1996	September 1996	March 1997	June 1997	March 1998
Corporation foreign tax credit:³					
1993	June 1994	September 1994	March 1995	June 1995	August 1996
1994	June 1995	September 1995	March 1996	June 1996	August 1997
1995	June 1996	September 1996	March 1997	June 1997	August 1995
Controlled Foreign Corporations:³					
1992	June 1993	September 1993	March 1994	June 1994	October 1995
1993	June 1994	September 1994	March 1995	June 1995	October 1996
1994	June 1995	September 1995	March 1996	June 1996	October 1997
1995	June 1996	September 1996	March 1997	June 1997	October 1998
Tax-exempt organizations:					
1993	November 1994	April 1995	October 1995	December 1995	August 1996
1994	November 1995	April 1996	October 1996	December 1996	August 1997
1995	November 1996	April 1997	October 1997	December 1997	August 1998
Private foundations:					
1993	November 1994	April 1995	October 1995	December 1995	September 1996
1994	November 1995	April 1996	October 1996	December 1996	August 1997
1995	November 1996	April 1997	October 1997	December 1997	August 1998
Tax-exempt organization unrelated business income:					
1993	November 1994	April 1995	October 1995	December 1995	August 1996
1994	November 1995	April 1996	October 1996	December 1996	August 1997
1995	November 1996	April 1997	October 1997	December 1997	August 1998
Estate tax returns:					
1993	(⁴)	(⁴)	(⁴)	December 1993	December 1994
1994	(⁴)	(⁴)	(⁴)	December 1994	October 1995
1995	(⁴)	(⁴)	(⁴)	December 1993	October 1996

¹Excludes the Early Tax Estimates (ETE) program, which provides data for less than the full tax year, based on returns received through April of the filing year. The ETE release date is September of the filing year, ahead of the preliminary data for the full tax year, which are available for release at a later date in the month shown.

²Corporation statistics for 1993 represent accounting periods ended July 1993-June 1994. Other "years" are similarly defined.

³Dates coincide with the Corporation Statistics of Income program because these programs are based on schedules attached to the corporation income tax return.

⁴Estate tax return statistics are processed on a filing-year, rather than on a year-of-death basis. At a later stage (not shown here), the underlying data from several filing years are combined by year-of death.

Revision to Statistics of Income--1992, Individual Income Tax Returns

The following correction is being published in the *Statistics of Income Bulletin* as a convenience to those users of *Statistics of Income--Individual Income Tax Returns*, who are also subscribers to the *Bulletin*. *Statistics of Income-- 1993, Individual Income Tax Returns*, Publication 1304, in which the correction would normally appear, will be published by the U. S. Government Printing Office at a later date.

On pages 26, 28, and 30 of *Statistics of Income--1992, Individual Income Tax Returns*:

The headings for Columns 13-15, 33-35, and 53-55 in Table 1.1, which presents summary data on income and tax, classified by cumulative adjusted gross income size classes, should read "**Income tax after credits**," instead of "**Income tax before credits**."

Individual Income Tax Returns, 1994: Early Tax Estimates

by Maureen Keenan and Jeffrey B. Curry

Early estimates for Tax Year 1994, based on individual income tax returns filed through April 1995, reveal that both "adjusted gross income" (AGI) and "taxable income" grew at a faster rate between 1993 and 1994 than between 1992 and 1993. AGI increased by 4.0 percent (compared to 2.3 percent for 1993), from \$3,327.8 billion for 1993 to \$3,461.5 billion for 1994. Taxable income increased 4.8 percent (2.2 percent for 1993), from \$2,150.2 billion for 1993 to \$2,252.8 billion for 1994. As a result of these increases, total income tax grew by approximately 5 percent for the second year in a row, reaching \$449.9 billion for 1994.

Of the sources of income, the most noticeable increase for 1994 was in taxable social security benefits which rose by 48.9 percent. This was due to a tax law change which increased the maximum percentage of total benefits subject to the income tax from 50 percent to 85 percent. Salaries and wages, the largest component of income, increased by 3.8 percent to \$2,735.6 billion. In contrast, declines occurred in taxable unemployment compensation and in taxable interest. Taxable unemployment compensation decreased by 31 percent, coinciding with a decline in the 1994 unemployment level. Taxable interest also declined (by 11.5 percent) to \$106.9 billion, despite the fact that interest rates climbed in 1994 (while remaining relatively low compared to other recent years).

Other than sources of income, the most significant change for 1994 was a 36.3 percent increase in earned income credit (EIC), which rose from \$14.6 billion for 1993 to \$19.9 billion for 1994, while the number of claimants grew from 14.3 million to 17.7 million (an increase of more than 24 percent). These increases were largely due to changes in the tax law that expanded the credit to include certain low-income taxpayers with no dependent children and increased the eligibility requirements for families with two or more dependent children.

For 1994, the Internal Revenue Service (IRS) verified the social security numbers (SSN's) reported on income tax returns for dependents, mainly to reduce fraudulent EIC (and other) refund claims. Partly as a result, there was a decline in the number of electronically-filed returns, and the total number of dependent exemptions fell. Also, the number of returns claiming the EIC would have actually fallen about 1.5 percent if the credit had not been expanded for 1994 to include certain taxpayers with no dependent children. This number might have fallen even more if the maximum earned income and AGI to qualify for the EIC were not made higher for taxpayers with two

Tax law changes enabled the "earned income credit" to increase 36 percent to \$19.9 billion. The number of claimants grew 24 percent to 17.7 million.

or more dependent children versus those with one.

Data for this article were derived from the "Early Tax Estimates," or ETE, subset of returns included in the full sample used for *Statistics of Income--Individual Income Tax Returns* for

1994. The ETE sample is designed to provide reliable estimates as soon as possible following the close of the regular tax return filing season. Each return in the ETE sample represents approximately one out of 5,000 returns in the population. In contrast to the estimated 106,000 individual tax returns in the full Individual Statistics of Income (SOI) sample, the size of the 1994 ETE subsample of returns filed through the end of April 1995 was 21,051 returns. While 1994 represents the third time this sample was used for a published report on early tax data, the taxpayers included in the ETE subsample have been part of the Statistics of Income sample each year since Tax Year 1979, provided that they filed a return for the given year.

In order to provide some insight into how the ETE subset of returns filed through April relates to the full-year SOI sample, Figure A compares estimates of key income and other items from both samples for Tax Year 1993. For many items, such as salaries and wages and total earned income credit, the ETE sample of returns provides reliable estimates. For other items, however, the ETE sample provides less reliable estimates. These items include partnership, S Corporation, and sole proprietorship (farm and non-farm) net income or loss; capital gains and losses; and the alternative minimum tax. These items are often reported in sizable but varying amounts on returns filed after April. The returns on which they appear are mainly those for which filing extensions have been taken, and many are for high-income taxpayers. As a result, early tax estimates for these items (and for high-income returns in general) should be used with caution.

A second problem with the estimates from high-income returns is that they are subject to relatively high sampling variability. Since the ETE subset of returns is a simple random sample not stratified to favor high-income taxpayers, there may be an insufficient number of returns filed through April to present an accurate picture of this part of the individual income tax return population. The discussion that follows, therefore, focuses only on those tax return items and those taxpayer characteristics for which the ETE sample is believed to offer the most reliable

Maureen Keenan and Jeffrey B. Curry are economists with the Individual Research Section. This article was prepared under the direction of Carl Greene, Chief.

Individual Income Tax Returns, 1994: Early Tax Estimates

Figure A

Comparison of Selected Early Tax Estimates (ETE) Data and Final SOI Data, Tax Year 1993

(Money amounts are in millions of dollars)

Item	1993 ETE ¹	1993 final SOI data ²	Percentage increase from ETE to final SOI data
	(1)	(2)	(3)
Adjusted gross income (less deficit).....	3,327,848	3,723,340	11.9
Salaries and wages.....	2,635,278	2,892,120	9.7
Taxable interest.....	120,822	131,141	8.5
Dividends.....	76,728	79,729	3.9
Business income:			
Net income.....	111,891	176,343	57.6
Net loss.....	11,494	20,638	79.6
Capital gain:			
Net gain.....	84,831	149,662	76.4
Net loss.....	6,636	8,086	21.9
Capital gain distributions reported on Form 1040.....	2,577	2,595	0.7
Taxable individual retirement arrangement (IRA) distributions.....	33,255	27,081	-18.6
Taxable pensions and annuities.....	175,519	194,014	10.5
Rent and royalty:			
Net income.....	25,346	36,002	42.0
Net loss.....	17,706	26,044	47.1
Partnership and S Corporation:			
Net income.....	88,892	133,438	50.1
Net loss.....	22,426	40,570	80.9
Farm:			
Net income.....	8,018	9,474	18.2
Net loss.....	8,284	13,141	58.6
Unemployment compensation.....	25,052	27,586	10.1
Social security benefits in adjusted gross income.....	21,933	24,650	12.4
Other income:			
Net income.....	23,287	22,391	-3.8
Net loss.....	17,595	57,430	226.4
Total statutory adjustments.....	30,458	36,624	20.2
Payments to self-employed (Keogh) retirement plans.....	7,902	8,160	3.3
Total itemized deductions.....	417,973	490,404	17.3
Total tax credits ³	6,131	5,858	-4.5
Total earned income credit ⁴	14,600	15,537	6.4
Total income tax ⁵	428,299	502,788	17.4
Alternative minimum tax.....	962	2,053	113.4

¹ Data are based on a simple random sample of returns filed through April.

² Data are based on a stratified random sample of returns filed through December and are published in Statistics of Income--1993, Individual Income Tax Returns (in preparation).

³ Includes earned income credit used to reduce total income tax to zero.

⁴ Includes earned income credit used to reduce total income tax to zero plus the amount used to offset any additional taxes and the refundable portion.

⁵ Total income tax was the sum of income tax after credits and alternative minimum tax, less earned income credit (if the result was negative, total income tax was zero).

estimates. The comparisons of data for Tax Years 1993 and 1994 presented in this article are based on early estimates.

Selected Sources of Income and Statutory Adjustments

"Adjusted gross income" (AGI) grew 4.0 percent for 1994, increasing from \$3,327.8 billion for 1993 to \$3,461.5 billion, while the total number of returns filed increased by only 0.5 percent (Figure B). Salaries and wages, the principal income source, rose 3.8 percent from

\$2,635.3 billion for 1993 to \$2,735.6 billion for 1994. The rate of growth for both AGI and salaries and wages outpaced the 2.6 percent annual rate of inflation for 1994 [1].

The principal components of AGI and "statutory adjustments" to AGI are shown in Tables 2 and 3, respectively. In addition to the increase in salaries and wages, several other sources of income showed major changes from 1993 to 1994 (Figure B). Although the Federal Reserve Board raised interest rates six times in 1994, interest rates still remained relatively low and taxable interest declined 11.5 percent. Tax Year 1994

Individual Income Tax Returns, 1994: Early Tax Estimates

Figure B

Comparison of Total and Selected Sources of Income and Statutory Adjustments, Tax Years 1993 and 1994

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	1993 ETE ¹		1994 ETE ¹		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit).....	106,769	3,327,848	107,291	3,461,494	4.0
Total income (less deficit) ²	106,769	3,358,306	107,291	3,492,887	4.0
Salaries and wages.....	91,650	2,635,278	92,540	2,735,560	3.8
Taxable interest.....	59,916	120,822	59,861	106,890	-11.5
Capital gain distributions reported on Form 1040.....	3,468	2,577	3,641	2,962	14.9
Taxable Individual Retirement Arrangement (IRA) distributions.....	(³)	33,255	(³)	31,680	-4.7
Taxable pensions and annuities.....	(³)	175,519	(³)	183,833	4.7
Social security benefits in adjusted gross income.....	5,173	21,933	5,247	32,657	48.9
Unemployment compensation.....	8,808	25,052	7,642	17,282	-31.0
Less: total statutory adjustments.....	14,483	30,458	14,850	31,396	3.1
Individual Retirement Arrangement (IRA) payments.....	4,097	7,987	3,969	7,745	-3.0
Deduction for self-employment tax.....	10,126	8,388	10,111	9,037	7.7
Moving expenses.....	N/A	N/A	669	1,085	N/A

¹ Data are based on the Early Tax Estimates (ETE) subsample of returns used for Statistics of Income--Individual Income Tax Returns.

² Includes amounts not shown below.

³ Not tabulated.

N/A - Not applicable.

NOTE: All data are for returns filed through April.

was the fourth consecutive year for which taxable interest decreased. Some of this decline may be associated with the transfer of funds from interest bearing accounts to money markets and mutual funds, where some of the income was reported as capital gain distributions. For 1994, capital gain distributions reported on Form 1040 increased by 14.9 percent [2]. Unemployment compensation dropped 31 percent to \$17.3 billion, and the number of returns reporting unemployment compensation as a source of income also decreased, falling 13.2 percent. The decline in unemployment compensation was related to the national unemployment rate, which fell to 6.1 percent in 1994 from 6.8 percent in 1993 [3].

Taxable social security benefits increased 48.9 percent, mainly due to a change in the tax law which raised the maximum amount of social security benefits which could be included in AGI from 50 to 85 percent (see the 1994 Tax Law Changes for additional information). Taxable pensions and annuities increased as well, rising 4.7 percent to \$183.8 billion.

Statutory adjustments to income, which serve to reduce AGI, grew 3.1 percent for 1994. The deduction for one-half of self-employment tax, the largest of all statutory adjustments, increased 7.7 percent to \$9.0 billion. Some of this increase was a result of a change in the tax law which removed the ceiling on the amount of earnings subject to the hospital insurance tax for Medicare. For 1993, only \$135,000 of a taxpayer's earnings were subject

to the Medicare tax. Of the other statutory adjustments, payments to an Individual Retirement Arrangement (IRA) were down by 3.0 percent to \$7.7 billion. In addition, \$1.1 billion was claimed by taxpayers as a statutory adjustment for 1994 moving expenses. Moving expenses incurred prior to 1994 were taken as an itemized deduction (see below).

Itemized Deductions

The number of taxpayers itemizing deductions and the amount they claimed decreased slightly for 1994 (Figure C). The specific deduction which showed the most dramatic change, moving expenses, decreased by 89.2 percent and was attributed to a change in the tax law. For 1994, current year moving expenses became an adjustment to total income rather than an itemized deduction (see the 1994 Tax Law Changes section of this article). Therefore, the \$369 million in moving expenses reported on 1994 returns as an itemized deduction represent moving expenses incurred in a year before 1994. A tax law change may also have accounted for some of the 2.2 percent decrease in deductions for charitable contributions. Beginning with 1994, taxpayers could claim a deduction for a charitable contribution of \$250 or more only if they had a written acknowledgment of the contribution from the qualifying recipient organization. Additional data on itemized deductions classified by size of adjusted gross income are presented in Table 4.

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Figure C

Returns with Itemized Deductions: Comparison of Adjusted Gross Income and Selected Itemized Deductions, Tax Years 1993 and 1994

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

Item	1993 ETE ¹		1994 ETE ¹		Percentage increase in amount
	Number of returns ²	Amount	Number of returns ²	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit).....	29,211	1,907,618	29,137	1,952,106	-2.3
Total itemized deductions ³	29,211	417,973	29,137	414,585	-0.8
Medical and dental expense.....	5,028	22,830	4,571	22,184	-2.8
Taxes paid deduction.....	28,710	145,514	28,766	148,857	2.3
Total interest paid deduction.....	24,286	168,704	24,609	165,312	-2.0
Home mortgage interest:					
Paid to financial institutions.....	23,556	157,791	23,766	154,795	-1.9
Paid to individuals.....	2,043	6,174	1,934	5,489	-11.1
Contributions deduction.....	26,350	58,392	26,383	57,111	-2.2
Moving expenses ⁴	686	3,403	109	369	-89.2

¹ Data are based on the Early Tax Estimates (ETE) subsample of returns used for Statistics of Income—Individual Income Tax Returns.

² Returns with no adjusted gross income are not included in the deduction counts. For this reason, the sum of returns with total itemized deductions after limitation and returns with total standard deduction is less than the total number of returns for all filers.

³ Includes amounts not shown separately below.

⁴ Represents expenses incurred in years prior to 1994, but reported on 1994 returns (see text for additional information).

NOTE: All data are for returns filed through April.

Personal Exemptions

The total number of personal exemptions declined slightly for 1994, falling by 0.7 percent to 212.3 million from 213.7 million for 1993, even though the number of returns reporting exemptions rose by 0.7 percent (Figure D). Both the number of returns claiming dependent exemptions and the number of dependent exemptions decreased. Final IRS statistics for full tax years show that the number of dependent exemptions increased every year between 1989 and 1993 [4]. If maintained in the final tabulation, the decrease in the number of dependent exemptions for 1994 would reverse a 4-year upward trend. This decrease may be the result of increased efforts by the IRS to verify social security numbers reported for dependents [5].

Taxable Income and Total Income Tax

Taxable income grew by 4.8 percent, from \$2,150.2 billion for 1993 to \$2,252.8 billion for 1994 (Figure E). This 4.8 percent increase is higher than the 4.0 percent growth in AGI. A portion of this difference may be attributed to the slight decrease in both itemized deductions and dependent exemptions. Also, part of this difference may be due to the fact that income increased at a slightly faster rate than the inflation adjustment of the width of tax brackets, the size of personal exemptions, and standard deduction amounts. Total income tax grew by 5.0 percent, to \$449.9 billion for 1994 [6].

A comparison of total income tax as a percentage of AGI, by size of AGI for 1993 and 1994, shows that all

Figure D

Comparison of Total and Selected Personal Exemptions, Tax Years 1993 and 1994

[Number of returns and number of exemptions are in thousands]

Item	1993 ETE ¹		1994 ETE ¹		Percentage increase in exemptions
	Number of returns	Number of exemptions	Number of returns	Number of exemptions	
	(1)	(2)	(3)	(4)	(5)
Total personal exemptions ²	97,799	213,738	98,512	212,306	-0.7
Taxpayer exemptions.....	97,799	141,805	98,512	142,291	0.3
Exemptions for dependents.....	39,649	71,933	39,133	70,015	-2.7

¹ Data are based on the Early Tax Estimates (ETE) subsample of returns used for Statistics of Income—Individual Income Tax Returns.

² The number of returns with total personal exemptions does not equal the total number of returns filed because some returns have been filed by a dependent and therefore no exemptions are claimed.

NOTE: All data are for returns filed through April.

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Figure E

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 1993 and 1994

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	1993 ETE ¹		1994 ETE ¹		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit).....	106,769	3,327,848	107,291	3,461,494	4.0
Taxable income.....	84,150	2,150,181	85,300	2,252,831	4.8
Income tax before credits.....	84,091	433,468	85,213	454,999	5.0
Total tax credits ²	11,980	6,131	13,665	6,127	-0.1
Total income tax ³	79,957	428,299	80,428	449,908	5.0
Income tax after credits.....	79,931	427,337	80,418	448,871	5.0
Alternative minimum tax.....	289	962	294	1,037	7.8

¹ Data are based on the Early Tax Estimates (ETE) subsample of returns used for Statistics of Income--Individual Income Tax Returns.

² Includes earned income credit used to offset income tax before credits.

³ The number of returns with total income tax is less than the sum of returns with income tax after credits and returns with alternative minimum tax because some returns reported both. The amount of total income tax is the sum of income tax after credits and alternative minimum tax less earned income credit (if the result was negative, total income tax was zero).

NOTE: All data are for returns filed through April.

AGI-size classes under \$40,000 had the same or lower ratio of tax to AGI as for 1993 (Figure F). The largest reduction between the 2 years occurred in the \$20,000 to \$25,000 AGI-size class, possibly caused by the expansion of the EIC in this class and the resultant decline in tax as a growing number of taxpayers were able to claim the credit.

Earned Income Credit and Other Tax Credits

Tax Year 1994 saw major changes in the earned income credit. First, the tax law was changed so that taxpayers who were age 25 through 64 with no dependent children, and with both "earned income" and AGI less than \$9,000, could claim an EIC. These taxpayers did not have to file a Schedule EIC. Also, for the first time taxpayers were allowed to file their tax returns on Form 1040EZ and still receive the EIC. Previously, recipients of the EIC were limited to filing their tax returns on Form 1040 or Form 1040A. Second, the computation of the credit for taxpayers with eligible dependents was altered so that it was no longer the sum of a basic credit, a health insurance credit, and an extra credit for a child born in that tax year. For 1994, the EIC consisted of an amount that was based on the taxpayer's total "earned income" or AGI and an EIC rate that varied by the number of eligible dependents. Third, the income ceiling for qualifying for the EIC was increased for taxpayers with two (or more) eligible dependents. For previous years, this limit had been the same regardless of the number of eligible dependents the taxpayer had. Starting with Tax Year 1994, taxpayers with at least two eligible dependents could qualify for the EIC

with higher levels of earned income or AGI than could taxpayers with only one eligible dependent. Due to these law changes, the number of returns claiming EIC rose by 24.3 percent, from 14.3 million for 1993 to 17.7 million returns for 1994. The amount of credit claimed increased even more, by 36.3 percent, from \$14.6 billion for 1993 to \$19.9 billion for 1994.

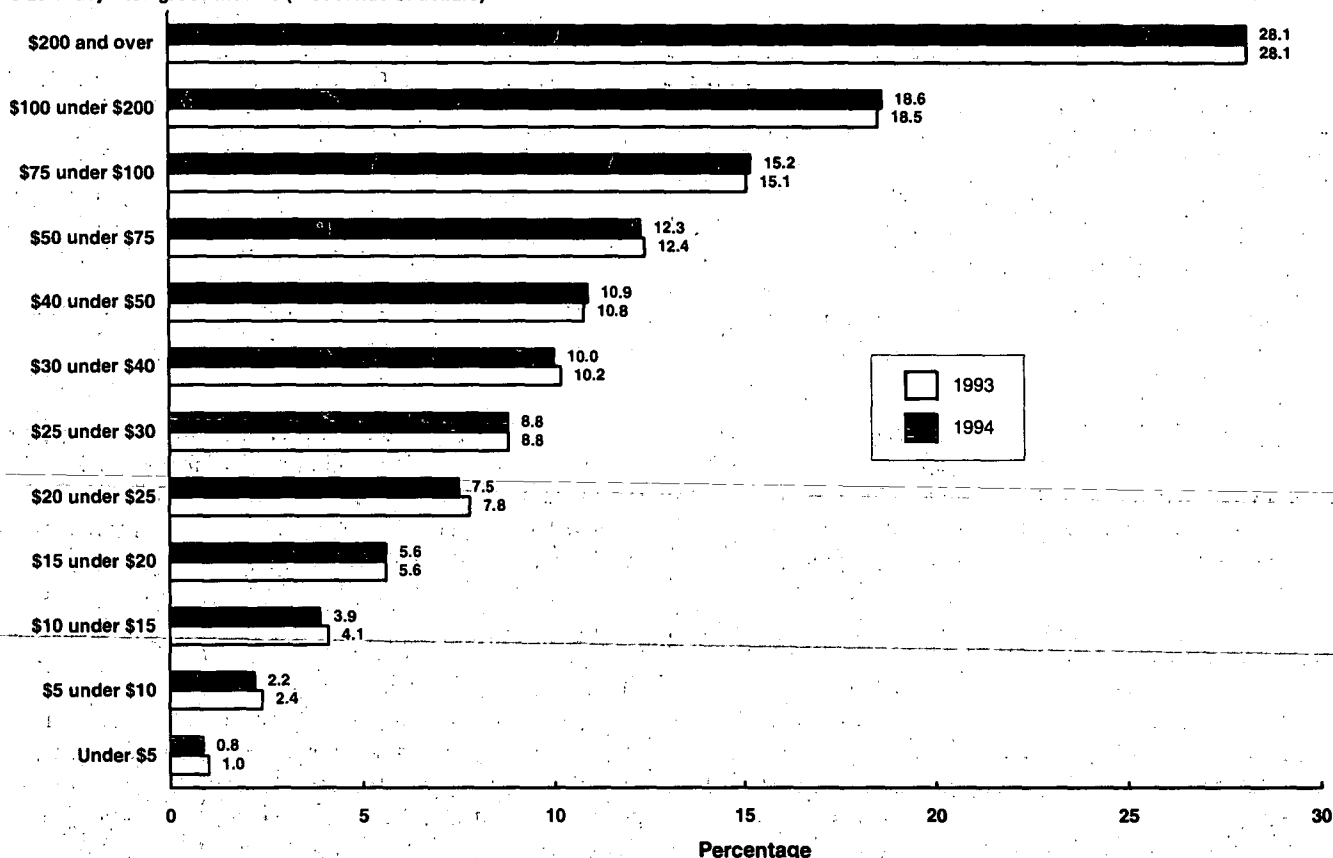
As Figure G shows, had the earned income credit not been expanded to include taxpayers with no eligible dependents, the number of returns with the credit would actually have fallen 1.5 percent to 14.0 million returns. This apparent decline may be attributable to the IRS program to verify the social security numbers of all dependents claimed on tax returns as a means of reducing fraudulent claims [7]. At the same time, the amount of credit claimed on returns with at least one eligible dependent rose by 32.0 percent, to \$19.3 billion. For EIC returns with one eligible dependent, the amount of EIC increased by 23.1 percent (which is similar to previous years' EIC increases). The number of returns with one eligible dependent, however, declined by 4.1 percent. While the number of returns with EIC and with two or more eligible dependents increased slightly (1.9 percent) from 1993, the EIC on these returns increased by 43.4 percent. The increase in the number of returns with two or more eligible dependents (compared with the decrease in returns with one eligible dependent) might be related to 1994 being the first year that the maximum income qualifying for EIC was higher for taxpayers with two or more eligible dependents than for one. The large increase in EIC reported by taxpayers with two or more eligible dependents was mostly due to the much larger differential in the

Individual Income Tax Returns, 1994: Early Tax Estimates

Figure F

Total Income Tax as a Percentage of Adjusted Gross Income (AGI), by Size of AGI, Tax Years 1993 and 1994

Size of adjusted gross income (thousands of dollars)



Notes: Total income tax represents income tax after credits and alternative minimum tax, less total earned income credit (if the result was negative, total income tax was zero). All data are based on returns filed through April.

allowable EIC for returns with one versus two (or more) eligible dependents. For example, for 1993 there was a \$77 difference in the maximum amount of credit between these two types of filers. For 1994, this differential was \$490.

Total tax credits (which includes the EIC to the extent that it could be used to offset income tax before credits) remained relatively unchanged from 1993, falling 0.1 percent to \$6.1 billion for Tax Year 1994 (Figure E) [8].

Filing Patterns and Characteristics of Returns

As of April 28, 1995, when the sampling of tax returns for ETE was completed, 107.3 million taxpayers had filed their individual income tax returns, up 0.5 percent compared to 1993 (Figure H). Even though the number of

returns filed as of the end of April increased slightly compared to 1993, based on IRS projections of the total number of returns expected to be filed for the 1994 tax year, only 92.2 percent of returns had been filed as of the end of April. For the preceding 6 years, returns filed through the end of April ranged between 93.0 and 94.2 percent of all returns filed during the entire IRS processing year [9].

Figure I illustrates that the predominant changes in the types of returns filed for 1994 were the decline in the share of returns filed electronically (which reversed a 6-year upward trend), as well as the reduction in the number of Forms 1040PC, 1994 *U.S. Individual Income Tax Returns 1040PC Format*. For 1994, about 11.7 million taxpayers filed their tax returns electronically, down from

Individual Income Tax Returns, 1994: Early Tax Estimates

Figure G

Earned Income Credit (EIC), Tax Years 1993 and 1994

[Number of returns is in thousands--money amounts are in millions of dollars]

Item	1993 ETE ¹		1994 ETE ¹		Percentage increase in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total earned income credit (EIC).....	14,264	14,600	17,731	19,905	36.3
EIC for returns with no children.....	N/A	N/A	3,683	630	N/A
EIC for returns with one child.....	8,106	8,174	7,776	10,063	23.1
EIC for returns with two children.....	6,158	6,425	6,272	9,212	43.4
Refundable earned income credit (EIC).....	11,515	11,368	13,799	15,787	38.9
EIC for returns with no children.....	N/A	N/A	2,403	448	N/A
EIC for returns with one child.....	6,413	6,094	6,216	7,812	28.2
EIC for returns with two children.....	5,102	5,273	5,180	7,527	42.7

¹ Data are based on the Early Tax Estimates (ETE) subsample of returns used for Statistics of Income--Individual Income Tax Returns.

N/A: Not applicable.

NOTE: All data are for returns filed through April.

the 13.4 million for 1993. This 12.7 percent decline in the number of electronically-filed returns was partially a result of the IRS's revenue-protection strategy. In order to ensure that only taxpayers entitled to refunds received them (and also to check for fraudulent EIC claims), the IRS checked names and matched the social security numbers (SSN's) against Social Security Administration records for all taxpayers and their dependents during the Tax Year 1994 filing season. An electronically-filed return with missing or mismatched SSN's was rejected and did not enter the system unless or until it was corrected and refiled [10]. In addition, the IRS eliminated the direct-deposit indicator for Tax Year 1994. Previously, if a taxpayer was filing electronically and requested that their refund be deposited directly to their bank, the IRS would indicate whether or not the direct-deposit would be honored. Banks used the direct-deposit indicator in

determining whether to grant refund anticipation loans to taxpayers requesting them. Without the direct-deposit indicator, taxpayers filed fewer returns electronically because banks were less willing to grant refund anticipation loans.

Filing of the Form 1040PC, which is an IRS-approved computer printout of only those items for which the taxpayer is providing information, declined 34.9 percent to 2.6 million [11]. This sharp decline in the number of Forms 1040PC filed can partially be accounted for by a change in IRS requirements which increased the size of the legend, a literal description of line items, that accompanies the Form 1040PC. As a result of this requirement, the number of pages associated with the Form 1040PC format increased and caused certain tax preparation firms to decrease their level of participation in the Form 1040PC program, opting instead to utilize alternative filing

Figure H

Number of Returns Filed, Tax Years 1988 to 1994

[Number of returns is in thousands]

Returns filed	Returns filed for Tax Year:						
	1988	1989	1990	1991	1992	1993	1994
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Returns filed through April of the filing year.....	102,228	104,314	106,465	107,140	106,262	106,769	107,291
Returns filed through December of the filing year.....	109,708	112,136	113,470	113,795	113,754	114,602	116,320 ¹
Returns filed through April as a percentage of returns filed through December.....	93.2	93.0	93.8	94.2	93.4	93.2	92.2 ²

¹ Projected total by IRS Compliance Research of Forms 1040, 1040A, 1040EZ, and electronically-filed returns.

² Estimated on the basis of projections for Tax Year 1994.

NOTE: All data are for returns filed through April.

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Figure 1

Returns Filed through April by Tax Form Used, Tax Years 1987 to 1994

(Number of returns is in thousands)

Form used	Tax Year							
	1987	1988	1989	1990	1991	1992	1993	1994
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns.....	98,569	102,228	104,314	106,465	107,140	106,262	106,769	107,291
Long form, 1040 ¹	62,948	63,647	63,533	60,190	58,650	54,287	53,856	55,998
Short forms, total ¹	35,048	37,381	36,514	37,625	36,290	35,567	35,417	36,923
1040A ¹	17,104	18,284	17,677	20,860	19,430	19,652	18,218	19,502
1040EZ ¹	17,944	19,097	18,837	16,785	16,860	15,915	17,199	17,421
Electronically-filed returns (1040 ELF).....	573	1,200	4,267	8,705	10,795	12,459	13,441	11,729
Form 1040PC.....	N/A	N/A	N/A	N/A	1,405	3,951	4,055	2,641
	Percentage of returns							
All returns.....	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Long form, 1040 ¹	63.9	62.3	60.9	56.5	54.7	51.1	50.4	52.2
Short forms, total ¹	35.6	36.6	35.0	35.3	33.9	33.5	33.2	34.4
1040A ¹	17.4	17.9	16.9	19.6	18.1	18.5	17.1	18.2
1040EZ ¹	18.2	18.7	18.1	15.8	15.7	15.0	16.1	16.2
Electronically-filed returns (1040 ELF).....	0.6	1.2	4.1	8.2	10.1	11.7	12.6	10.9
Form 1040PC.....	N/A	N/A	N/A	N/A	1.3	3.7	3.8	2.5

¹ Excludes electronically-filed returns and computer-generated returns (Form 1040 PC), shown separately.

N/A-- Not applicable.

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April.

methods for their clients. In March, at the request of some tax preparation firms, the IRS modified the legend requirement and decided to allow a smaller legend.

Summary

For Tax Year 1994, both AGI and taxable income grew at a faster rate, 4.0 and 4.8, respectively, than for 1993. These increases resulted in total income tax growing by 5.0 percent to \$449.9 billion. The most noticeable increase in income for 1994 was in taxable social security benefits which rose by 48.9 percent, due to a tax law change. Lower unemployment levels led to a decline in taxable unemployment compensation (31.0 percent). Taxable interest income also declined (11.5 percent), even though interest rates climbed in 1994 (although they remained relatively low compared to other recent years).

Other than sources of income, a major change for 1994 concerned the earned income credit (EIC). The EIC claimed by taxpayers rose 36.3 percent from \$14.6 billion to \$19.9 billion. Changes in the tax law, including the expansion of the EIC to cover certain low-income taxpayers with no dependent children and increasing eligibility requirements for taxpayers with two or more qualifying children, may have been responsible for the increase in returns claiming the EIC, as well as the sharp increase in the credit itself.

Increased efforts by the IRS to verify social security numbers of dependents had several ramifications. First, there was a 12.7 percent decline in the number of

electronically-filed returns which can partially be accounted for by the IRS verification program. Second, the total number of exemptions for dependents fell, dropping to 70.0 million from 71.9 million. Finally, the number of returns claiming the EIC would have actually fallen by 1.5 percent if the credit had not been expanded for 1994 to include certain taxpayers with no dependent children, and may have fallen even more if the maximum earned income and AGI to qualify for the EIC were not made higher for two dependent children families than for one.

1994 Tax Law Changes

Standard deductions, personal exemptions, tax rate bracket boundaries, and the earned income credit are all indexed, as required by Federal tax law, so that they are not eroded by inflation. Without indexing, annual increases in inflation would diminish the real value of these items.

The following is a list of Federal tax law changes and IRS administrative changes that had a major impact on the 1994 Early Tax Estimates presented in this article:

Social Security Benefits.-- Up to 85 percent of a taxpayer's social security or equivalent "tier 1 railroad retirement benefits" could be included in AGI for 1994. This would occur if the taxpayer received other income besides their benefits and their "modified income," as derived from the social security worksheet, exceeded \$44,000 and their filing status was married filing jointly (\$34,000 for all other returns, except for married filing

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separately taxpayers who lived together at any time in 1994; their income limit was \$0) [12]. If a taxpayer's "modified income" fell between \$32,000 and \$44,000 (\$0 for MFS filers who lived together in 1994, \$25,000 to \$34,000 for all other non-joint filers), up to 50 percent of their social security benefits could be included in AGI. Prior to 1994, 50 percent of social security benefits was the maximum amount that could be included in AGI.

Earned Income Credit.-- Significant changes were made to the earned income credit for Tax Year 1994. Individuals and couples who worked; had less than \$9,000 in both "earned income" and adjusted gross income; did not have a qualifying child; and were age 25 through 64 were eligible for the earned income credit for 1994. These individuals did not need to fill out the Schedule EIC and could file their tax return on Form 1040EZ (or on Form 1040 or Form 1040A), to claim the credit. As for previous years, the maximum earned income credit increased, as did the amount of earned income and AGI an individual could earn and still claim the credit. For one qualifying child the maximum credit was \$2,038, up from the maximum basic credit of \$1,434 for Tax Year 1993 [13]. For two or more qualifying children, the maximum credit increased to \$2,528 from the maximum basic credit of \$1,511 for Tax Year 1993. To be eligible for the credit, a taxpayer's "earned income" and AGI had to be less than \$23,755 with one qualifying child or less than \$25,296 with two or more qualifying children. In addition, the health insurance credit (worth a maximum of \$465) and the extra credit for a child born during the year (worth a maximum of \$388) were rescinded.

Self-Employment Tax.-- For Tax Year 1994, the maximum amount of net earnings subject to the social security tax portion of the self-employment tax was \$60,600, up from \$57,600 the previous year [14]. In addition, *all* net earnings of at least \$433 (\$108 for church employees) were subject to the Medicare tax portion of self-employment tax. For Tax Year 1993, only net earnings up to \$135,000 were subject to the Medicare tax.

Moving Expenses.-- For 1994, taxpayers were permitted to deduct current year qualified moving expenses as a statutory adjustment to their total income in computing AGI. Moving expenses incurred prior to 1994 could only be claimed as an itemized deduction. By removing the current-year moving expenses from itemized deductions and treating them as an adjustment to income, taxpayers who used the standard deduction were able to deduct moving expenses. In addition, in order to deduct moving expenses, a taxpayer's new job must have been at least 50

miles (previously 35) further from his or her former home than the previous job. Also, the following no longer qualified as moving expenses: meals while moving from the old residence to the new residence; travel expenses, meals, and lodging for househunting trips; meals and lodging while occupying temporary quarters in the area of the taxpayer's new job; and qualified residence sale, purchase, and lease expenses.

Standard Deductions.--For Tax Year 1994, the basic standard deduction, and additional standard deduction for age (65 and over) and blindness increased for each filing status. Standard deductions rose to \$3,800; \$5,600; \$6,350; and \$3,175 for a single person, head of household, married persons filing jointly or as a qualifying widow(er), and married persons filing separately, respectively. For comparison, Tax Year 1993 standard deductions were \$3,700; \$5,450; \$6,200; and \$3,100, respectively. Additional standard deductions for the aged and blind rose to \$950 for single and head of household filers, and to \$750 for married persons filing jointly, married persons filing separately, and qualified widow(er)s, up from \$900 and \$700 respectively for 1993. The basic standard deduction claimed by dependent filers did not change for 1994, remaining at \$600.

Itemized Deductions.--As for previous years, itemized deductions were limited for some taxpayers based on their AGI. For Tax Year 1994, the threshold for the limitation increased to \$111,800 of AGI from \$108,450 for all filers except married persons filing separately, for whom it increased from \$54,225 to \$55,900. The limitation did not apply to deductions for medical and dental expenses, "investment interest" expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the "non-limited" deductions, or b) 3 percent of the amount in excess of the AGI threshold.

Charitable Contributions.--Beginning with 1994, a charitable contribution of \$250 or more could only be deducted if the taxpayer had a written acknowledgment of the contribution from the qualified recipient organization.

Personal Exemptions.--Like standard and itemized deductions, the amount for personal exemptions also increased for Tax Year 1994. For each qualified exemption, a filer could deduct \$2,450, up from \$2,350 for Tax Year 1993.

Tax brackets.--Tax rates remained the same as 1993 at 15, 28, 31, 36, and 39.6 percents while the tax bracket boundaries increased because of inflation indexing (Figure J).

Individual Income Tax Returns, 1994: Early Tax Estimates

Figure J

Marginal Tax Rates, by Filing Status, for Tax Years 1993 and 1994

Marginal tax rate	Filing status			
	Single		Married filing jointly or qualifying widow(er)	
	1993	1994	1993	1994
	Taxable income range	Taxable income range	Taxable income range	Taxable income range
	(1)	(2)	(3)	(4)
15 percent.....	Under \$22,101	Under \$22,751	Under \$36,901	Under \$38,001
28 percent.....	\$22,101 to \$53,500	\$22,751 to \$55,100	\$36,901 to \$89,150	\$38,001 to \$91,850
31 percent.....	\$53,501 to \$115,000	\$55,101 to \$115,000	\$89,151 to \$140,000	\$91,851 to \$140,000
36 percent.....	\$115,001 to \$250,000	\$115,001 to \$250,000	\$140,001 to \$250,000	\$140,001 to \$250,000
39.6 percent.....	\$250,001 or more	\$250,001 or more	\$250,001 or more	\$250,001 or more

Marginal tax rate	Filing status--Continued			
	Married filing separately		Head of household	
	1993	1994	1993	1994
	Taxable income range	Taxable income range	Taxable income range	Taxable income range
	(5)	(6)	(7)	(8)
15 percent.....	Under \$18,451	Under \$19,001	Under \$29,601	Under \$30,501
28 percent.....	\$18,451 to \$44,575	\$19,001 to \$45,925	\$29,601 to \$76,400	\$30,501 to \$78,700
31 percent.....	\$44,576 to \$70,000	\$45,926 to \$70,000	\$76,401 to \$127,500	\$78,701 to \$127,500
36 percent.....	\$70,001 to \$125,000	\$70,001 to \$125,000	\$127,501 to \$250,000	\$127,501 to \$250,000
39.6 percent.....	\$125,001 or more	\$125,001 or more	\$250,001 or more	\$250,001 or more

Data Sources and Limitations

The statistics presented in this article were derived from a sample of all individual tax returns received in the ten IRS service center mailrooms from January 1, 1995, through April 28, 1995. The sample was selected based on the primary social security number (SSN) (i.e., the SSN of the "primary" or first listed taxpayer in the case of joint returns) ending in one of two pre-defined orders of the last four digits. Two numbers between 0000 and 9999 were chosen, and all return SSN's ending in one of these two numbers were sampled. Electronically-filed returns with a primary SSN ending in one of these two four-digit combinations were also included in the sample. The same SSN endings have been used every year since 1979. This method of sampling provides the same results as a random sample. The returns studied for the ETE statistics are a subset of the returns included in the sample used for *Statistics of Income -- 1994, Individual Income Tax Returns*.

Since two SSN endings out of a possible 10,000 were selected, each return represented one out of 5,000 returns in the population. The size of the entire ETE sample from January 1 through the end of April was 21,051 returns. Weights were adjusted for returns identified as missing from the sample.

Because the data presented in this article are estimates

based on a sample, they are subject to sampling (as well as non-sampling) error. Non-sampling error may be higher for ETE data than for other SOI data because approximately 20 to 25 percent of the returns included had not yet been subjected to any of the regular IRS return processing steps, which would have corrected many taxpayer reporting errors. Such returns show a tax due at time of filing and are typically processed after April 15th, to permit refund returns to be given priority. Sample returns with tax due were identified when they were received at the IRS centers and forwarded for SOI processing prior to regular IRS processing. During SOI processing these returns were tested for internal consistency, and the more obvious taxpayer omissions and math errors were corrected.

If statistical data are to be used properly, the magnitude of the sampling error must be known. Coefficients of variation (CV's), computed from the sample, are used to measure the magnitude of the sampling error. Estimated CV's for the number of returns and money amounts for selected income items are presented in Figure K. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the appendix to this issue of the *Bulletin*.

Individual Income Tax Returns, 1994: Early Tax Estimates

Figure K

Coefficient of Variation for Selected Items, Tax Year 1994

[Number of returns is in thousands--money amounts are in millions of dollars--coefficients of variation are percentages]

Item	Number of returns	Coefficient of variation	Income amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income less deficit.....	107,291	0.05	3,461,494	1.46
Salaries and wages.....	92,540	0.27	2,735,560	1.06
Taxable interest.....	59,861	0.55	106,890	7.75
Partnership and S Corporation:				
Net income.....	2,695	4.28	101,781	17.06
Net loss.....	1,570	5.67	12,752	17.66
Unemployment compensation.....	7,642	2.46	17,282	3.45
Social security benefits in adjusted gross income.....	5,247	3.00	32,657	4.01
Moving expenses adjustment.....	669	8.70	1,085	14.07
Deduction for self employment tax.....	10,111	2.03	9,037	4.02
Total statutory adjustments.....	14,850	1.63	31,396	7.30
Contributions deduction.....	26,383	1.08	57,111	4.14
Total itemized deductions.....	29,137	0.99	414,585	1.71
Taxable income.....	85,300	0.34	2,252,831	2.05
Earned income credit.....	17,731	1.43	19,905	1.79
Total income tax.....	80,428	0.38	449,908	3.47

Notes and References

- [1] *Economic Report of the President*, 1995, p. 341. The consumer price index (CPI-U) represents annual averages of monthly figures and reflects buying patterns of all urban consumers:

1994 CPI-U = 148.2;

1993 CPI-U = 144.5;

1992 CPI-U = 140.3.

- [2] Early tax estimates for capital gain distributions reported on Schedule D have not been tabulated. Final SOI data show that capital gain distributions reported on Schedule D increased 68.1 percent between 1992 and 1993, from \$5.6 billion for 1992 to \$9.4 billion for 1993.
- [3] *Economic Report of the President*, 1995, p. 320.
- [4] Internal Revenue Service, *Statistics of Income -- Individual Income Tax Returns*, for 1989 through 1992, Publication 1304.
- [5] Internal Revenue Service, Communications Division Press Release, "NEWS, For Release: 6/8/95," release number IR-95-45.
- [6] Total income tax is the sum of income tax after credits (from which the earned income credit was subtracted) and the alternative minimum tax.
- [7] It is possible, however, that the IRS program which verified social security numbers of all dependents

claimed on tax returns merely delayed some tax returns. Thus, the overall impact on the number of EIC claims for 1994 must await the tabulation of all 1994 returns.

- [8] For SOI tabulations, the earned income credit is divided into three parts: an amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); an amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and a refundable portion.
- [9] Taxpayers could file, without incurring any penalty, after April 17, 1995, if:
- (a) they lived outside the United States and Puerto Rico and their main place of business or military post of duty was outside the United States and Puerto Rico (these taxpayers were permitted an automatic extension to August 15, 1995);
 - (b) they filed a Form 4868 for an automatic extension of the filing deadline, paying the estimated tax balance due with this form (these taxpayers were permitted an automatic extension to August 15, 1995); or
 - (c) they filed a Form 2688 for an additional extension of time to file (these taxpayers were granted an extension of 2 or more additional months, provided that there was a good reason why the previous 4-month extension was inadequate).

Individual Income Tax Returns, 1994: Early Tax Estimates

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| <p>[10] Internal Revenue Service, Communications Division Press Release, "NEWS, For Release: 3/17/95," release number IR-95-23. It should be noted that even though 1994 refunds were held up for returns which were not filed electronically and for which the IRS detected missing or mismatched SSN's, the returns were posted to the IRS Individual Master File and were reflected in ETE statistics as refund returns. However, a rejected electronically-filed return was not counted until it was refiled as an electronic return and actually accepted by IRS or was refiled as a paper return.</p> <p>[11] Form 1040PC returns are computer-generated returns which present only line numbers and data entries. Only those lines of the tax form for which the taxpayer has an entry appear on the Form 1040PC, resulting in a return containing fewer pages</p> | <p>than if the same return had been prepared using the standard IRS tax forms and schedules.</p> <p>[12] Modified income, as derived from the social security worksheet, differs from AGI in that: it includes tax exempt interest, excludable interest from Form 8815 and one-half of total social security benefits; the foreign earned income exclusion is added back into modified income; and the foreign housing deduction is not included as an adjustment.</p> <p>[13] The basic credit of the EIC was the amount that was based on the taxpayer's total "earned income" or AGI.</p> <p>[14] A taxpayer is required to pay self-employment tax only if they had net earnings as a self-employed person of at least \$433 (\$108 for church employees).</p> |
|---|--|

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 1.--All Returns: Number by Marital Status, by Type of Return and Size of Adjusted Gross Income
 [All figures are estimates based on samples--number of returns is in thousands]

Size of adjusted gross income	All returns				
	Total	Single	Married filing jointly	Married filing separately	Head of household
	(1)	(2)	(3)	(4)	(5)
All returns, total.....	107,291	47,067	43,857	2,334	14,034
No adjusted gross income ¹	1,269	733	267	243	*26
\$1 under \$5,000.....	13,723	11,356	820	132	1,414
\$5,000 under \$10,000.....	13,510	8,835	1,804	285	2,585
\$10,000 under \$15,000.....	12,587	6,378	2,997	259	2,953
\$15,000 under \$20,000.....	10,678	5,044	3,300	281	2,053
\$20,000 under \$25,000.....	8,995	3,891	3,164	287	1,654
\$25,000 under \$30,000.....	7,498	3,198	3,053	247	1,000
\$30,000 under \$40,000.....	10,944	3,537	5,987	258	1,162
\$40,000 under \$50,000.....	8,170	1,883	5,580	160	547
\$50,000 under \$75,000.....	11,883	1,548	9,730	114	490
\$75,000 under \$100,000.....	4,217	330	3,789	*31	67
\$100,000 under \$200,000.....	2,877	218	2,566	*26	67
\$200,000 or more.....	940	115	799	*10	*16

Size of adjusted gross income	Form 1040 returns ²				
	Total	Single	Married filing jointly	Married filing separately	Head of household
	(6)	(7)	(8)	(9)	(10)
All returns, total.....	55,998	18,781	31,607	1,286	4,324
No adjusted gross income ¹	653	339	242	*47	*26
\$1 under \$5,000.....	4,256	3,375	491	*47	344
\$5,000 under \$10,000.....	4,424	2,890	952	125	457
\$10,000 under \$15,000.....	4,653	2,311	1,620	89	633
\$15,000 under \$20,000.....	4,450	1,863	1,943	120	525
\$20,000 under \$25,000.....	3,910	1,471	1,789	166	484
\$25,000 under \$30,000.....	3,779	1,408	1,777	176	418
\$30,000 under \$40,000.....	6,453	1,832	3,821	209	592
\$40,000 under \$50,000.....	5,807	1,293	4,048	140	325
\$50,000 under \$75,000.....	10,070	1,371	8,222	104	372
\$75,000 under \$100,000.....	3,843	301	3,449	*26	67
\$100,000 under \$200,000.....	2,779	213	2,473	*26	67
\$200,000 or more.....	920	115	779	*10	*16

Size of adjusted gross income	Form 1040A returns ²				
	Total	Single	Married filing jointly	Married filing separately	Head of household
	(11)	(12)	(13)	(14)	(15)
All returns, total.....	19,502	6,759	6,548	757	5,438
No adjusted gross income ¹	190	110	*10	70	-
\$1 under \$5,000.....	2,614	1,594	225	85	710
\$5,000 under \$10,000.....	3,305	1,498	575	131	1,100
\$10,000 under \$15,000.....	3,217	1,112	818	136	1,151
\$15,000 under \$20,000.....	2,526	730	783	147	866
\$20,000 under \$25,000.....	2,304	651	830	101	722
\$25,000 under \$30,000.....	1,702	423	811	*61	407
\$30,000 under \$40,000.....	1,988	499	1,157	*15	317
\$40,000 under \$50,000.....	1,059	126	817	*5	111
\$50,000 under \$75,000.....	596	*15	521	*5	*55

Footnotes at end of table.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 1.--All Returns: Number by Marital Status, by Type of Return and Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--number of returns is in thousands]

Size of adjusted gross income	Form 1040EZ returns ²				
	Total	Single	Married filing jointly	Married filing separately	Head of household
	(16)	(17)	(18)	(19)	(20)
All returns, total.....	17,421	16,489	932	N/A	N/A
No adjusted gross income ¹	*46	*41	*5	N/A	N/A
\$1 under \$5,000.....	5,791	5,750	*41	N/A	N/A
\$5,000 under \$10,000.....	3,373	3,306	67	N/A	N/A
\$10,000 under \$15,000.....	2,283	2,218	66	N/A	N/A
\$15,000 under \$20,000.....	1,879	1,802	77	N/A	N/A
\$20,000 under \$25,000.....	1,452	1,345	107	N/A	N/A
\$25,000 under \$30,000.....	1,127	982	144	N/A	N/A
\$30,000 under \$40,000.....	1,023	790	234	N/A	N/A
\$40,000 under \$50,000.....	365	225	140	N/A	N/A
\$50,000 under \$75,000.....	81	*30	50	N/A	N/A

Size of adjusted gross income	Electronically-filed returns				
	Total	Single	Married filing jointly	Married filing separately	Head of household
	(21)	(22)	(23)	(24)	(25)
All returns, total.....	11,729	3,962	3,558	233	3,976
No adjusted gross income ¹	365	238	--	126	--
\$1 under \$5,000.....	864	470	53	--	340
\$5,000 under \$10,000.....	2,138	962	175	*19	982
\$10,000 under \$15,000.....	2,163	603	418	*24	1,118
\$15,000 under \$20,000.....	1,507	495	369	*10	632
\$20,000 under \$25,000.....	1,106	325	359	*15	408
\$25,000 under \$30,000.....	681	292	258	--	131
\$30,000 under \$40,000.....	1,145	310	597	*24	214
\$40,000 under \$50,000.....	680	155	413	*10	102
\$50,000 under \$75,000.....	813	96	663	*5	*49
\$75,000 under \$100,000.....	209	*10	199	--	--
\$100,000 under \$200,000.....	53	*5	*49	--	--
\$200,000 or more.....	*5	--	*5	--	--

Size of adjusted gross income	Form 1040PC returns				
	Total	Single	Married filing jointly	Married filing separately	Head of household
	(26)	(27)	(28)	(29)	(30)
All returns, total.....	2,641	1,075	1,213	58	295
No adjusted gross income ¹	*15	*5	*10	--	--
\$1 under \$5,000.....	198	168	*10	--	*20
\$5,000 under \$10,000.....	269	179	*35	*10	*46
\$10,000 under \$15,000.....	270	134	76	*10	51
\$15,000 under \$20,000.....	317	153	128	*5	*30
\$20,000 under \$25,000.....	222	99	78	*5	*40
\$25,000 under \$30,000.....	209	93	63	*10	*44
\$30,000 under \$40,000.....	335	106	179	*10	*40
\$40,000 under \$50,000.....	259	84	161	*5	*10
\$50,000 under \$75,000.....	323	*35	274	--	*14
\$75,000 under \$100,000.....	165	*19	141	*5	--
\$100,000 under \$200,000.....	*44	--	*44	--	--
\$200,000 or more.....	*15	--	*15	--	--

¹ Includes returns with adjusted gross deficit.

² Excludes electronically-filed returns and computer-generated returns (Form 1040 PC), shown separately.

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

N/A - Not applicable since Form 1040EZ could only be filed by either single persons or married couples filing a joint return.

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 2.—All Returns: Total Income and Sources of Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples—number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Total number of returns	Total income or loss ¹	Sources of income					
			Salaries and wages		Taxable interest		Tax-exempt interest ²	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	107,291	3,492,887	92,540	2,735,560	59,861	106,890	4,300	42,080
No adjusted gross income ³	1,269	-10,534	185	3,081	401	1,001	*20	*56
\$1 under \$5,000.....	13,723	35,611	11,322	30,464	4,719	2,246	114	107
\$5,000 under \$10,000.....	13,510	102,413	10,795	75,888	4,877	6,128	199	1,081
\$10,000 under \$15,000.....	12,587	158,388	10,210	118,815	5,118	8,398	268	1,350
\$15,000 under \$20,000.....	10,678	186,887	8,876	142,111	4,946	8,004	244	1,448
\$20,000 under \$25,000.....	8,995	203,271	7,961	165,019	4,471	5,813	202	1,744
\$25,000 under \$30,000.....	7,498	207,218	6,862	174,770	4,217	4,676	218	506
\$30,000 under \$40,000.....	10,944	383,731	10,137	323,849	7,101	7,727	362	2,614
\$40,000 under \$50,000.....	8,170	368,185	7,624	315,357	6,179	7,448	424	2,871
\$50,000 under \$75,000.....	11,883	724,129	11,188	616,538	10,143	13,868	820	6,062
\$75,000 under \$100,000.....	4,217	363,736	3,931	297,285	3,964	7,742	444	2,672
\$100,000 under \$200,000.....	2,877	382,350	2,642	277,174	2,799	11,439	552	6,850
\$200,000 or more.....	940	387,502	809	195,409	924	22,400	433	14,719

Size of adjusted gross income	Sources of income—Continued							
	Dividends		State income tax returns		Alimony received		Business or profession net income	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	22,095	70,148	16,270	9,118	388	3,310	9,813	124,150
No adjusted gross income ³	164	206	*36	*29	--	--	99	1,198
\$1 under \$5,000.....	1,432	1,072	92	30	*5	*16	836	1,940
\$5,000 under \$10,000.....	1,426	2,084	236	138	*31	*115	1,109	6,044
\$10,000 under \$15,000.....	1,629	3,441	313	123	72	503	919	6,329
\$15,000 under \$20,000.....	1,531	3,337	549	209	*36	*137	820	6,273
\$20,000 under \$25,000.....	1,355	2,521	636	223	*42	*264	692	5,692
\$25,000 under \$30,000.....	1,277	2,377	900	325	52	345	684	6,801
\$30,000 under \$40,000.....	2,280	4,825	2,067	785	57	192	1,134	10,250
\$40,000 under \$50,000.....	2,199	5,408	2,476	1,011	52	1,032	780	7,813
\$50,000 under \$75,000.....	4,060	8,112	5,057	2,368	*36	*626	1,398	20,357
\$75,000 under \$100,000.....	2,122	7,255	2,016	1,205	*5	*80	655	13,596
\$100,000 under \$200,000.....	1,858	9,877	1,397	1,419	--	--	500	22,103
\$200,000 or more.....	762	19,633	495	1,253	--	--	188	15,750

Size of adjusted gross income	Sources of income --Continued							
	Business or profession net loss		Sales of capital assets reported on Schedule D				Capital gain distributions reported on Form 1040 ⁴	
			Net gain ⁴		Net loss in AGI			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	3,093	12,768	7,832	100,116	4,669	8,247	3,641	2,962
No adjusted gross income ³	210	1,793	61	1,130	139	304	*10	*3
\$1 under \$5,000.....	148	555	301	256	284	463	400	185
\$5,000 under \$10,000.....	163	624	455	955	305	606	237	108
\$10,000 under \$15,000.....	173	691	527	1,274	375	655	197	108
\$15,000 under \$20,000.....	231	922	498	1,737	262	411	252	233
\$20,000 under \$25,000.....	210	485	424	1,710	217	420	257	213
\$25,000 under \$30,000.....	282	764	440	2,087	279	491	212	143
\$30,000 under \$40,000.....	347	1,120	781	2,873	520	845	387	160
\$40,000 under \$50,000.....	400	2,068	705	4,027	417	672	290	323
\$50,000 under \$75,000.....	552	1,611	1,425	8,413	753	1,358	765	722
\$75,000 under \$100,000.....	212	804	814	7,508	466	758	352	329
\$100,000 under \$200,000.....	131	1,026	898	15,009	439	773	246	368
\$200,000 or more.....	*36	*304	502	53,137	213	490	*37	*66

Footnotes at end of table.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 2.--All Returns: Total Income and Sources of Income, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Sources of income--Continued							
	Sales of property other than capital assets				Schedule E income or loss ⁵			
	Net gain		Net loss		Total net income		Total net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	610	3,240	634	4,903	6,343	129,054	4,950	30,599
No adjusted gross income ³	*10	*51	*41	*1,618	61	184	191	3,667
\$1 under \$5,000.....	*5	*6	*20	*133	259	555	153	723
\$5,000 under \$10,000.....	*26	*12	*36	*156	445	1,362	240	1,243
\$10,000 under \$15,000.....	*36	*76	52	182	509	1,874	319	1,222
\$15,000 under \$20,000.....	72	213	*46	*526	483	1,931	272	1,530
\$20,000 under \$25,000.....	*41	*191	*46	*52	454	1,629	237	761
\$25,000 under \$30,000.....	*36	*173	*46	*135	287	1,111	298	1,373
\$30,000 under \$40,000.....	*37	*68	57	166	720	4,380	618	1,937
\$40,000 under \$50,000.....	74	521	52	770	477	4,125	555	2,897
\$50,000 under \$75,000.....	73	318	83	237	926	8,059	1,069	5,003
\$75,000 under \$100,000.....	69	623	66	214	507	6,990	410	1,719
\$100,000 under \$200,000.....	95	805	*36	*127	782	24,939	417	3,473
\$200,000 or more.....	*36	*184	53	589	434	71,916	171	5,050

Size of adjusted gross income	Sources of income--Continued							
	Schedule E income or loss ⁶ --Continued							
	Rent and royalty				Partnership and S corporation			
	Net income		Net loss in AGI		Net income		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total.....	3,964	26,175	3,981	19,458	2,695	101,781	1,570	12,752
No adjusted gross income ³	61	265	124	1,630	*5	*28	82	2,146
\$1 under \$5,000.....	134	262	128	464	99	293	*31	*257
\$5,000 under \$10,000.....	295	963	199	700	87	314	51	576
\$10,000 under \$15,000.....	374	1,157	241	1,137	114	528	93	143
\$15,000 under \$20,000.....	289	802	241	1,228	167	793	*46	*338
\$20,000 under \$25,000.....	319	1,004	191	736	136	457	*36	*43
\$25,000 under \$30,000.....	193	450	257	1,090	110	504	57	296
\$30,000 under \$40,000.....	444	1,361	479	1,643	240	2,630	170	322
\$40,000 under \$50,000.....	326	982	448	2,508	187	3,048	160	431
\$50,000 under \$75,000.....	627	3,976	861	4,542	409	4,122	322	840
\$75,000 under \$100,000.....	329	3,080	343	1,559	226	4,042	130	528
\$100,000 under \$200,000.....	365	4,512	369	1,869	558	20,431	210	1,844
\$200,000 or more.....	209	7,360	99	352	357	64,590	181	4,989

Size of adjusted gross income	Sources of income--Continued							
	Returns with Individual Retirement Arrangement (IRA) distributions			Returns with pensions and annuities			Farm net income	
	Number of returns	Total amount	Amount in AGI	Number of returns	Total amount	Amount in AGI	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total.....	4,917	45,218	31,680	17,374	285,863	183,833	530	4,673
No adjusted gross income ³	*15	*49	*49	77	860	475	*5	*137
\$1 under \$5,000.....	138	481	343	540	2,725	1,137	*31	*59
\$5,000 under \$10,000.....	368	1,241	1,043	1,926	12,308	9,434	*47	*143
\$10,000 under \$15,000.....	539	2,012	1,662	2,385	19,693	16,811	52	327
\$15,000 under \$20,000.....	682	4,413	2,860	2,112	22,435	20,736	88	558
\$20,000 under \$25,000.....	454	3,426	2,135	1,643	21,901	17,137	*47	*182
\$25,000 under \$30,000.....	383	3,228	1,345	1,240	14,854	13,375	62	376
\$30,000 under \$40,000.....	605	4,438	3,112	1,876	26,859	21,882	68	628
\$40,000 under \$50,000.....	410	3,634	2,747	1,498	45,538	18,620	*31	*415
\$50,000 under \$75,000.....	698	6,909	4,608	2,261	48,755	33,054	*47	*1,302
\$75,000 under \$100,000.....	333	4,804	3,075	876	24,024	15,147	*16	*62
\$100,000 under \$200,000.....	225	6,768	5,134	721	28,209	11,975	*26	*388
\$200,000 or more.....	68	3,815	3,567	220	17,700	4,051	*10	*96

Footnotes at end of table.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 2.—All Returns: Total Income and Sources of Income, by Size of Adjusted Gross Income—Continued

[All figures are estimates based on samples—number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Sources of income—Continued				
	Farm net loss		Social security benefits		
	Number of returns	Amount	Number of returns	Total benefits	Benefits in AGI
	(49)	(50)	(51)	(52)	(53)
All returns, total.....	1,151	10,292	9,189	102,185	32,857
No adjusted gross income ³	61	1,211	71	572	6
\$1 under \$5,000.....	62	359	525	4,699	—
\$5,000 under \$10,000.....	87	375	1,039	10,299	61
\$10,000 under \$15,000.....	113	866	1,054	11,935	131
\$15,000 under \$20,000.....	93	526	986	11,194	303
\$20,000 under \$25,000.....	103	775	756	8,747	542
\$25,000 under \$30,000.....	77	1,269	776	8,790	1,235
\$30,000 under \$40,000.....	143	985	1,151	12,703	4,183
\$40,000 under \$50,000.....	158	1,314	793	7,759	4,997
\$50,000 under \$75,000.....	155	990	1,111	12,764	10,418
\$75,000 under \$100,000.....	52	864	429	5,830	4,924
\$100,000 under \$200,000.....	*26	*150	361	4,727	4,018
\$200,000 or more.....	*21	*608	135	2,166	1,841

Size of adjusted gross income	Sources of income—Continued			
	Unemployment compensation		Other income	
	Number of returns	Amount	Number of returns	Amount
	(54)	(55)	(56)	(57)
All returns, total.....	7,642	17,282	4,512	19,812
No adjusted gross income ³	*5	*36	*20	*175
\$1 under \$5,000.....	392	558	285	365
\$5,000 under \$10,000.....	891	1,794	304	663
\$10,000 under \$15,000.....	1,107	2,202	284	543
\$15,000 under \$20,000.....	923	1,985	282	756
\$20,000 under \$25,000.....	806	1,882	258	827
\$25,000 under \$30,000.....	627	1,472	334	644
\$30,000 under \$40,000.....	1,034	2,764	608	1,384
\$40,000 under \$50,000.....	766	1,914	430	821
\$50,000 under \$75,000.....	786	1,950	794	3,050
\$75,000 under \$100,000.....	222	548	412	1,729
\$100,000 under \$200,000.....	68	151	360	3,100
\$200,000 or more.....	*16	*26	141	5,754

Size of adjusted gross income	Sources of income—Continued			
	Other loss		Less: Foreign earned income exclusion	
	Number of returns	Amount	Number of returns	Amount
	(58)	(59)	(60)	(61)
All returns, total.....	397	11,212	129	3,575
No adjusted gross income ³	155	8,580	*36	*1,122
\$1 under \$5,000.....	*46	*411	*26	*978
\$5,000 under \$10,000.....	*10	*63	*5	*292
\$10,000 under \$15,000.....	*26	*180	*15	*430
\$15,000 under \$20,000.....	*31	*280	*21	*302
\$20,000 under \$25,000.....	*20	*215	—	—
\$25,000 under \$30,000.....	*16	*4	—	—
\$30,000 under \$40,000.....	*15	*204	*5	*76
\$40,000 under \$50,000.....	*26	*371	*10	*303
\$50,000 under \$75,000.....	*20	*364	*10	*71
\$75,000 under \$100,000.....	*5	(⁴)	—	—
\$100,000 under \$200,000.....	*16	(⁴)	—	—
\$200,000 or more.....	*10	*541	—	—

¹ The sum of all sources of income less loss, before reduction by statutory adjustments. Total income minus statutory adjustments equals adjusted gross income.

² Not included in total income or adjusted gross income.

³ Returns with adjusted gross deficit.

⁴ Net capital gain (columns 19-20) excludes capital gain distributions (columns 23-24).

⁵ Includes estate or trust net income not shown separately.

⁶ Less than \$500,000.

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

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 3.—All Returns: Total Income, Statutory Adjustments, and Adjusted Gross Income, by Size of Adjusted Gross Income

[All figures are estimates based on samples—number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Total number of returns	Total income or loss ¹	Statutory adjustments							
			Total ²		Individual Retirement Arrangement (IRA) payments		Moving expenses		Deduction for self-employment tax	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All returns, total.....	107,291	3,492,887	14,850	31,396	3,969	7,745	669	1,085	10,111	9,037
No adjusted gross income ³	1,269	-10,534	124	151	*10	*32	*5	*4	104	100
\$1 under \$5,000.....	13,723	35,611	925	334	108	164	*10	*5	787	159
\$5,000 under \$10,000.....	13,510	102,413	1,403	976	168	258	*15	*10	1,188	482
\$10,000 under \$15,000.....	12,587	158,388	1,265	1,225	210	388	56	79	957	502
\$15,000 under \$20,000.....	10,678	186,887	1,262	1,487	327	586	*31	*55	893	558
\$20,000 under \$25,000.....	8,995	203,271	1,151	1,843	454	817	61	49	682	473
\$25,000 under \$30,000.....	7,498	207,218	1,213	1,894	518	860	51	84	685	546
\$30,000 under \$40,000.....	10,944	383,731	1,974	3,137	802	1,601	106	127	1,153	908
\$40,000 under \$50,000.....	8,170	368,185	1,349	2,484	492	687	66	160	725	643
\$50,000 under \$75,000.....	11,883	724,129	1,944	4,491	432	1,012	138	222	1,373	1,682
\$75,000 under \$100,000.....	4,217	363,736	993	2,957	197	584	62	180	682	887
\$100,000 under \$200,000.....	2,877	382,350	832	4,870	167	497	57	107	604	1,257
\$200,000 or more.....	940	387,502	414	5,546	84	261	*10	*3	278	840

Size of adjusted gross income	Statutory adjustments--Continued								Adjusted gross income or deficit
	Self-employed health insurance deduction		Keogh retirement and simplified employee pension plan deduction		Penalty on early withdrawal of savings		Alimony paid		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
All returns, total.....	809	614	656	6,746	522	128	604	5,074	3,461,494
No adjusted gross income ³	*10	*4	*5	*11	*5	*1	—	—	-10,685
\$1 under \$5,000.....	—	—	*5	*1	*47	*5	—	—	35,277
\$5,000 under \$10,000.....	*47	*26	*5	*6	*41	*9	*36	*184	101,438
\$10,000 under \$15,000.....	*46	*22	—	—	52	*15	*46	*189	157,164
\$15,000 under \$20,000.....	68	33	*10	*44	*36	*2	*26	*169	185,400
\$20,000 under \$25,000.....	*47	*24	*16	*30	*31	*4	*31	*243	201,428
\$25,000 under \$30,000.....	83	62	*20	*49	73	21	*36	*272	205,324
\$30,000 under \$40,000.....	104	78	*46	*118	52	23	56	276	380,594
\$40,000 under \$50,000.....	*47	*48	52	142	66	4	57	331	365,701
\$50,000 under \$75,000.....	95	65	129	623	*46	*3	130	846	719,638
\$75,000 under \$100,000.....	95	65	120	*596	*36	*14	57	458	360,780
\$100,000 under \$200,000.....	100	101	147	*1,662	*31	*25	88	1,219	377,480
\$200,000 or more.....	68	85	99	3,464	*5	*2	*41	*887	381,956

¹ The sum of all sources of income less loss, before reduction by statutory adjustments. Total income less statutory adjustments equals adjusted gross income.

² Includes 130,000 returns with other statutory adjustments, not shown separately. Other statutory adjustments totaled \$966 million.

³ Returns with adjusted gross deficit.

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

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 4.—Returns with Itemized Deductions: Selected Income and Deduction Items, by Size of Adjusted Gross Income

[All figures are estimates based on samples—number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Number of returns with itemized deductions	Adjusted gross income	Itemized deductions				
			Total ¹	Medical and dental expense deduction		Taxes paid deduction	
				Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total.....	29,137	1,952,106	414,585	4,571	22,184	28,766	148,857
\$1 under \$5,000.....	118	359	1,189	97	536	97	142
\$5,000 under \$10,000.....	473	3,793	4,152	273	1,243	431	820
\$10,000 under \$15,000.....	746	9,454	7,671	479	3,159	715	1,315
\$15,000 under \$20,000.....	1,238	21,730	12,165	638	3,577	1,181	2,510
\$20,000 under \$25,000.....	1,223	27,805	10,556	407	1,166	1,198	2,464
\$25,000 under \$30,000.....	1,702	46,685	16,226	536	1,567	1,682	3,955
\$30,000 under \$40,000.....	3,652	128,222	36,558	732	2,985	3,586	10,070
\$40,000 under \$50,000.....	4,148	186,888	45,592	522	2,365	4,102	13,832
\$50,000 under \$75,000.....	8,581	525,616	111,203	633	3,534	8,550	37,751
\$75,000 under \$100,000.....	3,691	315,908	60,880	151	1,176	3,670	22,785
\$100,000 under \$200,000.....	2,677	351,468	63,380	98	790	2,666	26,743
\$200,000 or more.....	887	334,179	45,014	*5	*86	887	26,470

Size of adjusted gross income	Itemized deductions—Continued							
	Interest paid deduction						Contributions deduction	
	Total ²		Deductible home mortgage interest					
			Paid to financial institutions		Paid to individuals			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total.....	24,609	165,312	23,766	154,795	1,934	5,489	26,383	57,111
\$1 under \$5,000.....	62	390	62	390	--	--	77	47
\$5,000 under \$10,000.....	270	1,565	255	1,504	*31	*32	339	375
\$10,000 under \$15,000.....	458	2,001	422	1,912	*10	*36	592	737
\$15,000 under \$20,000.....	828	3,892	781	3,604	*46	*182	1,042	1,302
\$20,000 under \$25,000.....	966	4,753	920	4,315	88	316	987	1,234
\$25,000 under \$30,000.....	1,362	6,993	1,305	6,664	92	162	1,488	1,778
\$30,000 under \$40,000.....	3,146	15,948	3,032	15,196	206	533	3,179	4,370
\$40,000 under \$50,000.....	3,586	20,360	3,488	19,457	319	711	3,690	5,609
\$50,000 under \$75,000.....	7,720	49,287	7,528	47,004	612	1,429	7,978	12,894
\$75,000 under \$100,000.....	3,194	24,358	3,120	23,315	213	669	3,557	8,464
\$100,000 under \$200,000.....	2,338	23,494	2,243	21,752	239	841	2,609	10,620
\$200,000 or more.....	679	12,272	610	9,682	78	577	846	9,682

Footnotes at end of table.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 4.--Returns with Itemized Deductions: Selected Income and Deduction Items, by Size of Adjusted Gross Income--Continued

[All figures are estimates based on samples--number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Itemized deductions--Continued							
	Casualty or theft loss deduction		Moving expense deduction		Miscellaneous deductions after limitation		Other miscellaneous deductions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total.....	154	1,619	109	369	6,880	24,319	561	3,693
\$1 under \$5,000.....	*5	*49	--	--	*46	*27	--	--
\$5,000 under \$10,000.....	--	--	--	--	149	133	*10	*17
\$10,000 under \$15,000.....	*16	*168	--	--	170	281	*10	*11
\$15,000 under \$20,000.....	*16	*195	--	--	265	595	*21	*94
\$20,000 under \$25,000.....	*10	*32	--	--	344	878	*10	*29
\$25,000 under \$30,000.....	*15	*104	*5	*31	461	1,686	*36	*112
\$30,000 under \$40,000.....	*31	*357	*10	*21	931	2,633	87	174
\$40,000 under \$50,000.....	*5	*89	*5	*2	1,016	3,222	*36	*114
\$50,000 under \$75,000.....	*31	*353	*26	*40	2,028	6,609	164	742
\$75,000 under \$100,000.....	*20	*219	*26	*98	876	3,453	82	357
\$100,000 under \$200,000.....	--	--	*36	*177	450	2,759	68	567
\$200,000 or more.....	*5	*52	--	--	145	2,044	*37	*1,474

¹ For married persons filing separately, itemized deductions could have been limited if adjusted gross income exceeded \$55,900; for all other taxpayers, if adjusted gross income exceeded \$111,800. Total itemized deductions, but not the detailed deductions, are after these limitations.

² Includes deductible points and "investment interest expense" not shown separately.

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

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 5.—All Returns: Selected Deduction, Tax, and Payment Items by Size of Adjusted Gross Income

[All figures are estimates based on samples—number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Total number of returns	Adjusted gross income or deficit	Itemized deductions		Standard deductions ¹		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	107,291	3,461,494	29,137	414,585	76,875	371,909	97,710	513,934
No adjusted gross income ²	1,269	-10,685	—	—	—	—	1,192	4,074
\$1 under \$5,000.....	13,723	35,277	118	1,189	13,600	44,931	6,775	25,952
\$5,000 under \$10,000.....	13,510	101,438	473	4,152	13,043	60,195	11,815	47,116
\$10,000 under \$15,000.....	12,587	157,164	746	7,671	11,841	59,319	12,269	54,685
\$15,000 under \$20,000.....	10,678	185,400	1,238	12,165	9,440	48,123	10,623	49,213
\$20,000 under \$25,000.....	8,995	201,428	1,223	10,556	7,766	40,072	8,974	43,401
\$25,000 under \$30,000.....	7,498	205,324	1,702	16,226	5,796	30,058	7,493	38,725
\$30,000 under \$40,000.....	10,944	380,594	3,652	36,558	7,292	40,473	10,944	62,721
\$40,000 under \$50,000.....	8,170	365,701	4,148	45,592	4,017	23,478	8,165	52,326
\$50,000 under \$75,000.....	11,883	719,638	8,581	111,203	3,302	20,226	11,883	83,552
\$75,000 under \$100,000.....	4,217	360,780	3,691	60,880	526	3,408	4,217	30,432
\$100,000 under \$200,000.....	2,877	377,480	2,677	63,380	200	1,325	2,856	20,169
\$200,000 or more.....	940	381,956	887	45,014	53	301	504	1,569

Size of adjusted gross income	Taxable income		Income tax before credits		Tax credits			
					Total		Child care credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	85,300	2,252,631	85,213	454,999	13,665	6,127	5,444	2,246
No adjusted gross income ²	—	—	*5	*1	—	—	—	—
\$1 under \$5,000.....	3,625	1,864	3,542	299	74	4	—	—
\$5,000 under \$10,000.....	6,862	14,530	6,852	2,268	1,306	103	*5	*2
\$10,000 under \$15,000.....	9,603	44,880	9,603	6,741	1,956	609	307	100
\$15,000 under \$20,000.....	9,964	78,588	9,964	11,916	2,723	1,592	488	205
\$20,000 under \$25,000.....	8,861	107,727	8,861	16,177	2,232	987	543	246
\$25,000 under \$30,000.....	7,442	120,591	7,442	18,183	573	199	486	187
\$30,000 under \$40,000.....	10,893	241,384	10,893	38,253	918	335	810	320
\$40,000 under \$50,000.....	8,155	244,502	8,155	40,034	888	408	758	304
\$50,000 under \$75,000.....	11,863	505,029	11,863	88,989	1,544	738	1,284	553
\$75,000 under \$100,000.....	4,217	266,060	4,217	54,922	676	303	524	220
\$100,000 under \$200,000.....	2,877	292,606	2,877	69,997	472	280	197	91
\$200,000 or more.....	940	335,072	940	107,219	303	569	*42	*17

Footnotes at end of table.

Individual Income Tax Returns, 1994: Early Tax Estimates

**Table 5.--All Returns: Selected Deduction, Tax, and Payment Items by Size of Adjusted Gross Income
--Continued**

[All figures are estimates based on samples--number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Tax credits--Continued							
	Credit for the elderly		Foreign tax credit		General business credit		Earned income credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total.....	229	52	1,263	668	188	300	7,294	2,648
No adjusted gross income ²	--	--	--	--	--	--	--	--
\$1 under \$5,000.....	*5	*1	64	1	--	--	--	--
\$5,000 under \$10,000.....	86	14	*36	*1	--	--	1,179	86
\$10,000 under \$15,000.....	66	21	52	2	*15	*10	1,596	476
\$15,000 under \$20,000.....	56	13	52	4	*15	*16	2,481	1,354
\$20,000 under \$25,000.....	*15	*3	*21	*1	*10	*7	1,993	730
\$25,000 under \$30,000.....	--	--	*46	*2	*5	*(³)	*45	*1
\$30,000 under \$40,000.....	--	--	103	15	*5	*(³)	--	--
\$40,000 under \$50,000.....	--	--	99	56	*5	*18	--	--
\$50,000 under \$75,000.....	--	--	203	32	*47	*91	--	--
\$75,000 under \$100,000.....	--	--	120	39	*21	*23	--	--
\$100,000 under \$200,000.....	--	--	249	87	*26	*76	--	--
\$200,000 or more.....	--	--	219	430	*36	*59	--	--

Size of adjusted gross income	Tax credits--Continued		Income tax after credits		Alternative minimum tax		Total income tax ⁵	
	All other credits ⁴							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total.....	167	214	80,418	448,871	294	1,037	80,428	449,908
No adjusted gross income ²	--	--	*5	*1	--	--	*5	*1
\$1 under \$5,000.....	*5	*1	3,537	295	*16	*3	3,537	298
\$5,000 under \$10,000.....	--	--	6,400	2,165	*10	*17	6,405	2,182
\$10,000 under \$15,000.....	--	--	7,754	6,132	--	--	7,754	6,132
\$15,000 under \$20,000.....	--	--	7,890	10,324	--	--	7,890	10,324
\$20,000 under \$25,000.....	*5	*(³)	8,496	15,190	--	--	8,496	15,190
\$25,000 under \$30,000.....	*10	*8	7,427	17,984	*5	*(³)	7,427	17,984
\$30,000 under \$40,000.....	--	--	10,882	37,917	*5	*1	10,882	37,918
\$40,000 under \$50,000.....	*26	*30	8,140	39,626	*5	*102	8,145	39,727
\$50,000 under \$75,000.....	*41	*63	11,852	88,250	*42	*18	11,852	88,269
\$75,000 under \$100,000.....	*26	*21	4,217	54,619	*41	*43	4,217	54,662
\$100,000 under \$200,000.....	*21	*26	2,877	69,716	103	311	2,877	70,027
\$200,000 or more.....	*32	*64	940	106,651	67	542	940	107,193

Footnotes at end of table.

Individual Income Tax Returns, 1994: Early Tax Estimates

**Table 5.—All Returns: Selected Deduction, Tax, and Payment Items by Size of Adjusted Gross Income
—Continued**

[All figures are estimates based on samples—number of returns is in thousands, amounts are in millions of dollars]

Size of adjusted gross income	Earned income credit		Total tax liability ⁶		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)
All returns, total.....	17,731	19,905	82,179	467,857	93,481	407,628
No adjusted gross income ²	*30	*14	94	190	144	217
\$1 under \$5,000.....	3,407	1,633	4,201	533	10,073	1,772
\$5,000 under \$10,000.....	5,302	6,625	6,788	2,673	10,703	5,767
\$10,000 under \$15,000.....	3,756	7,197	7,933	6,682	10,536	10,387
\$15,000 under \$20,000.....	3,034	3,540	8,159	11,275	9,447	14,900
\$20,000 under \$25,000.....	2,157	895	8,601	16,159	8,405	18,888
\$25,000 under \$30,000.....	*45	*1	7,463	19,140	7,124	21,136
\$30,000 under \$40,000.....	—	—	10,898	39,856	10,429	42,469
\$40,000 under \$50,000.....	—	—	8,145	41,210	7,814	43,380
\$50,000 under \$75,000.....	—	—	11,863	92,050	11,385	90,996
\$75,000 under \$100,000.....	—	—	4,217	56,547	3,962	50,625
\$100,000 under \$200,000.....	—	—	2,877	72,668	2,651	55,089
\$200,000 or more.....	—	—	940	108,873	809	52,002

Size of adjusted gross income	Tax overpaid		Earned income credit (refundable portion)		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(39)	(40)	(41)	(42)	(43)	(44)
All returns, total.....	80,849	101,872	13,799	15,787	23,077	55,309
No adjusted gross income ²	184	265	*20	*3	63	122
\$1 under \$5,000.....	10,576	3,307	3,149	1,531	1,890	320
\$5,000 under \$10,000.....	11,111	10,389	4,285	6,017	1,726	629
\$10,000 under \$15,000.....	10,390	12,602	3,682	6,184	1,901	885
\$15,000 under \$20,000.....	8,716	10,158	2,285	1,924	1,896	1,270
\$20,000 under \$25,000.....	7,181	7,114	378	127	1,814	1,351
\$25,000 under \$30,000.....	5,729	5,480	—	—	1,754	1,443
\$30,000 under \$40,000.....	7,987	9,336	—	—	2,952	2,985
\$40,000 under \$50,000.....	6,050	8,534	—	—	2,100	2,531
\$50,000 under \$75,000.....	8,187	15,388	—	—	3,686	7,213
\$75,000 under \$100,000.....	2,598	7,039	—	—	1,619	4,263
\$100,000 under \$200,000.....	1,653	6,538	—	—	1,224	8,362
\$200,000 or more.....	487	5,722	—	—	452	23,936

¹ Includes both the regular standard deduction and any additional standard deduction for age 65 or over or for blindness.

² Includes returns with adjusted gross deficit.

³ Less than \$500,000.

⁴ Includes the credit for prior year minimum tax, the credit for interest on certain home mortgages, and other credits.

⁵ Income tax after credits plus alternative minimum tax.

⁶ Total tax liability is the sum of income tax after credits, plus any additional taxes, e.g., self-employment tax, alternative minimum tax, tax on an Individual Retirement Account (IRA), less all but the refundable portion of the earned income credit.

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

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 6.--All Returns: Exemptions by Size of Adjusted Gross Income

[All figures are estimates based on samples--numbers are in thousands]

Size of adjusted gross income	Total number of returns	Total exemptions		Taxpayer exemptions		Exemptions for dependents		
						Total		Exemptions for children at home
		Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns	Number of exemptions	Number of returns
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total.....	107,291	98,512	212,306	98,512	142,291	39,133	70,015	36,645
No adjusted gross income ¹	1,269	1,192	1,700	1,192	1,459	107	241	97
\$1 under \$5,000.....	13,723	7,038	10,859	7,038	7,848	1,847	3,011	1,757
\$5,000 under \$10,000.....	13,510	11,899	19,297	11,899	13,682	3,616	5,614	3,306
\$10,000 under \$15,000.....	12,587	12,278	22,285	12,278	15,276	4,267	7,009	3,797
\$15,000 under \$20,000.....	10,678	10,623	20,069	10,623	13,918	3,542	6,151	3,200
\$20,000 under \$25,000.....	8,995	8,974	17,691	8,974	12,122	3,167	5,569	2,850
\$25,000 under \$30,000.....	7,498	7,493	15,808	7,493	10,541	2,810	5,267	2,633
\$30,000 under \$40,000.....	10,944	10,944	25,600	10,944	16,926	4,785	8,674	4,517
\$40,000 under \$50,000.....	8,170	8,165	21,356	8,165	13,740	3,967	7,616	3,774
\$50,000 under \$75,000.....	11,883	11,883	34,107	11,883	21,603	6,571	12,504	6,370
\$75,000 under \$100,000.....	4,217	4,217	12,435	4,217	8,006	2,440	4,429	2,373
\$100,000 under \$200,000.....	2,877	2,877	8,454	2,877	5,443	1,559	3,011	1,523
\$200,000 or more.....	940	929	2,646	929	1,728	454	918	449

Exemptions for dependents--Continued

Size of adjusted gross income	Exemptions for children at home--Continued		Exemptions for children away from home		Exemptions for parents		Exemptions for other dependents	
	Number of exemptions		Number of returns		Number of returns		Number of returns	
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total.....	64,595	687	909	1,607	1,891	1,988	2,620	2,620
No adjusted gross income ¹	230	*5	*5	*5	*5	-	-	-
\$1 under \$5,000.....	2,830	*5	*15	*20	*20	115	146	146
\$5,000 under \$10,000.....	5,115	*20	*30	116	126	278	343	343
\$10,000 under \$15,000.....	6,103	75	101	227	267	398	538	538
\$15,000 under \$20,000.....	5,468	*41	*76	186	226	275	380	380
\$20,000 under \$25,000.....	4,929	71	97	252	272	211	271	271
\$25,000 under \$30,000.....	4,727	55	60	126	177	208	303	303
\$30,000 under \$40,000.....	8,056	106	155	213	229	175	235	235
\$40,000 under \$50,000.....	7,149	117	137	128	158	121	172	172
\$50,000 under \$75,000.....	11,957	102	128	209	250	149	170	170
\$75,000 under \$100,000.....	4,238	52	63	77	97	*26	*31	*31
\$100,000 under \$200,000.....	2,885	*32	*37	*48	*63	*26	*26	*26
\$200,000 or more.....	908	*5	*5	-	-	*5	*5	*5

¹ Includes returns with adjusted gross deficit.

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

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April.

Individual Income Tax Returns, 1994: Early Tax Estimates

Table 7.--Form 1040, Form 1040A, Electronically-Filed, and Form 1040PC Returns: Number With Selected Forms and Schedules, by Form Type

[All figures are estimates based on samples--number of returns is in thousands]

Form or schedule		Total	Form 1040 returns ¹	Form 1040A returns ¹	Electronically-filed returns	Form 1040PC returns
		(1)	(2)	(3)	(4)	(5)
Total returns.....		107,291	55,998	19,502	11,729	2,641
Form or Schedule:						
A	Itemized Deductions.....	29,411	26,496	N/A	1,931	984
B/1040A:1	Interest and Dividend Income.....	30,161	25,130	3,262	902	867
C	Profit (or loss) from Business.....	11,317	10,239	N/A	630	448
C-EZ	Profit (or loss) from Business-Short Form.....	1,912	1,762	N/A	102	*49
D	Capital Gains or Loss.....	12,914	12,043	N/A	440	431
E	Supplemental Income Schedule.....	12,056	11,221	N/A	412	423
EIC	Earned Income Credit.....	16,442	5,442	6,273	4,448	279
F	Farm Income and Expenses.....	1,697	1,581	N/A	*38	78
R/1040A:3	Credit for the Elderly or Disabled.....	371	201	131	*19	*20
SE	Social Security Self-Employment Tax.....	10,344	9,639	N/A	356	349
2106	Employee Business Expenses.....	3,755	3,225	N/A	381	149
2106EZ	Unreimbursed Employee Business Expenses.....	763	707	N/A	--	56
2441/						
1040A:2	Credit for Child Care and Dependent Care Expenses.....	5,864	3,540	1,214	972	138
3800	General Business Credit.....	104	99	N/A	--	*5
4136	Computation of Credit for Federal Tax on Fuels.....	430	401	N/A	--	*29
4562	Depreciation and Amortization.....	9,817	8,998	N/A	479	340
4797	Sales of Business Property.....	2,078	1,929	N/A	*39	110
4835	Farm Rental Income and Expenses.....	538	500	N/A	*14	*24
4952	Investment Interest Expense Deduction.....	945	926	N/A	*10	*10
6251	Alternative Minimum Tax.....	3,099	2,964	N/A	91	*44
8582	Passive Activity Loss Limitations.....	2,831	2,750	N/A	*25	55
8606	Nondeductible IRA Contributions.....	1,108	983	*41	*45	*40
8615	Tax for Children Under Age 14.....	222	217	*5	--	--
8814	Parent's Election to Report Child's Interest and Dividends.....	123	114	N/A	*5	*5
8829	Expenses for Business Use of Your Home.....	1,004	861	N/A	93	*49

¹ Excludes electronically-filed returns and computer-generated returns (Form 1040 PC), shown separately.

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

N/A - Not applicable.

NOTES: Detail may not add to totals because of rounding. All data are for returns filed through April. Differences exist between the number of returns with a specific characteristic and the number with a specific schedule in support of the characteristic, e.g., an individual may attach Schedule A for itemized deductions, but use the standard deduction on Form 1040, instead. Therefore, data in this table do not necessarily agree with data in other tables.

Sole Proprietorship Returns, 1993

by *Therese M. Cruciano*

Nonfarm sole proprietorship profits for 1993 increased from \$154.0 billion for 1992 to \$156.5 billion. This small 1.6 percent increase reflects a modest growth in both receipts and deductions for 1993. While receipts increased by 2.7 percent to \$757.2 billion, deductions increased by 3.0 percent to \$600.8 billion.

The slow growth of sole proprietorship profits was exemplified by the services industrial division. This division, the largest industrial division for sole proprietorships, showed a slight decrease in profits for 1993. Among services, which included 59 percent of all sole proprietorship profits, the largest amount, \$32.9 billion, was reported by the medical and health services industrial group. This amount was only 1.5 percent more than 1992. While slow growth was the general trend for sole proprietorships for 1993, some industrial divisions, such as finance, insurance, and real estate, and construction, showed sizable increases in profits.

Receipts and Profits

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 1993 increased 2.3 percent, from 15.5 million for 1992 to 15.8 million (Figure A) [1]. The two largest industrial divisions, services and wholesale and retail trade, showed slight increases (1.2 percent and 0.9 percent, respectively) in the number of sole proprietorship returns in 1993. Sole proprietorship total business receipts for all industries (the sum of "income from sales and operations" and "other business income") increased 2.7 percent from \$737.1 billion to \$757.2 billion (Figure B) [2]. For 1993, all of the sole proprietorship industrial divisions reported dollar increases in receipts, except wholesale and retail trade and manufacturing, which decreased 1.1 percent and 0.3 percent, respectively. Of the sole proprietorship industrial divisions reporting increases in receipts, finance, insurance, and real estate showed the largest percentage increase, 15.0 percent.

Another industrial division showing a large increase was construction. The \$10.8 billion growth in construction receipts was the largest dollar increase of all the industrial divisions for 1993.

Sole proprietorship profits for 1993 increased only 1.6 percent compared to 1992, from \$154.0 billion to \$156.5 billion [3]. This percentage change represents a slower growth than the 8.8 percent increase for 1992. While both receipts and deductions increased for 1993, deductions

Figure A

Nonfarm Sole Proprietorship Returns, Tax Years 1992 and 1993

Industrial division	Number of returns		
	1992 (1)	1993 (2)	Percentage increase (3)
All Industries	15,495,419	15,848,119	2.3
Agricultural services; forestry, and fishing.....	411,180	497,148	20.9
Mining.....	131,093	124,138	-5.3
Construction.....	1,908,511	1,926,626	0.9
Manufacturing.....	460,845	472,334	2.5
Transportation and public utilities.....	615,174	711,367	15.6
Wholesale and retail trade.....	2,835,467	2,860,073	0.9
Finance, insurance, and real estate.....	1,277,992	1,273,020	-0.4
Services.....	7,622,911	7,718,150	1.2
Nature of business not allocable.....	232,247	265,262	14.2

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

grew at a slightly faster rate, thereby slowing the growth in profits. When inflation is taken into account, 1993 profits decreased by 0.5 percent (Figure C) [4]. This constant-dollar decline was only the second such decline since 1982, the other being for the recession year 1991.

After the economy recovered from the recession of the early 1980's, sole proprietorship profits rose sharply each year from 1983 through 1988, as receipts grew more rapidly than deductions. After 1988, the growth in receipts slowed, resulting in small year-to-year changes (Figure D). For 1993, receipts increased by 2.7 percent to \$757.2 billion (in current dollars). In constant dollars, the amount is still below 1988 levels. From 1982 until 1992, profits gradually increased as a percentage of receipts (Figure E). This trend ended for 1993, with a 1.1 percent decrease.

Deductions and Losses

Total business deductions (cost of sales and operations, plus business expenses, including expenses for a home office) increased 3.0 percent from 1992 to \$600.8 billion for 1993 [5,6]. The ratio of deductions to receipts increased for the first time since 1982, corresponding with the smaller increase in sole proprietorship profits (Figure F). Much of this gain in deductions can be attributed to the cost of sales and operations, which accounted for nearly half of total business deductions. This deduction increased 5.6 percent, from \$274.2 billion for 1992 to \$289.6 billion for 1993. The other half of business deductions increased only 0.7 percent for 1993, to \$311.2 billion. The home office business deduction, reported on nearly 1.6 million sole proprietorship returns, increased

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Sole Proprietorship Returns, 1993

Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1992-1993

[Money amounts are in billions of dollars]

Industrial group	Total business receipts			Total business deductions			Net income (less deficit)		
	1992	1993	Percentage increase	1992	1993	Percentage increase	1992	1993	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	737.1	757.2	2.7	583.1	600.8	3.0	154.0	156.5	1.6
Agricultural services, forestry, and fishing..	18.4	20.2	9.8	15.3	17.2	12.4	3.1	3.0	-3.2
Mining.....	5.6	6.3	12.5	5.2	6.3	21.2	0.4	0.1	-75.0
Construction.....	96.6	107.4	11.2	79.7	89.2	11.9	16.9	18.2	7.7
Special trade contractors.....	66.9	70.4	5.2	53.6	56.2	4.9	13.3	14.2	6.8
Manufacturing.....	27.2	27.2	-0.3	23.7	23.9	0.8	3.5	3.2	-8.6
Transportation and public utilities.....	33.3	35.9	7.8	28.6	30.8	7.7	4.7	5.1	8.5
Wholesale and retail trade.....	247.3	244.7	-1.1	233.3	229.9	-1.5	13.9	14.8	6.5
Wholesale trade.....	40.3	38.8	-3.7	34.8	33.8	-2.9	5.4	5.0	-7.4
Retail trade.....	207.0	205.9	-0.5	198.5	196.1	-1.2	8.5	9.8	15.3
Food stores.....	35.5	34.7	-2.3	34.3	33.4	-2.6	1.2	1.3	8.3
Automotive dealers and service stations.....	54.8	55.7	1.6	53.6	53.9	0.6	1.2	1.8	50.0
Finance, insurance, and real estate.....	45.9	52.8	15.0	28.8	33.9	17.7	17.1	18.9	10.5
Finance.....	6.9	9.8	42.0	5.0	8.1	62.0	1.9	1.7	-10.5
Insurance.....	17.0	18.1	6.5	9.5	10.1	6.3	7.5	7.9	5.3
Real estate.....	21.9	25.0	14.2	14.2	15.7	10.6	7.7	9.2	19.5
Services.....	259.5	260.3	0.3	166.4	167.9	0.9	93.1	92.4	-0.8
Business and personal services.....	71.8	67.6	-5.8	50.8	48.1	-5.3	21.1	19.5	-7.6
Medical services.....	70.4	70.7	0.4	37.9	37.7	-0.5	32.4	32.9	1.5
Legal services.....	23.6	24.1	2.1	12.4	12.8	3.2	11.2	11.3	0.9
Consulting and management services.....	18.8	19.8	5.3	8.3	9.5	14.5	10.5	10.3	-1.9
Nature of business not allocable.....	3.3	2.4	-27.3	2.1	1.6	-23.8	1.2	0.8	-33.3

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

2.5 percent to more than \$3.0 billion. The services industrial division accounted for \$2.1 billion, or 67.8 percent, of this deduction (Figure G).

Figure C

Nonfarm Sole Proprietorship Profits, Tax Years 1982-1993

[Money amounts are in billions of dollars]

Tax year	Net income (less deficit), current dollars	Percentage increase	Net income (less deficit), constant dollars ¹	Percentage increase
	(1)	(2)	(3)	(4)
1982.....	50.6	-4.7	60.4	-10.3
1983.....	60.4	19.4	69.3	14.7
1984.....	70.8	17.2	77.8	12.3
1985.....	78.8	11.3	83.5	7.3
1986.....	90.4	14.7	93.3	11.8
1987 ²	105.5	16.7	105.5	13.1
1988 ²	126.3	19.7	121.6	15.2
1989 ²	132.7	5.1	122.3	0.6
1990 ²	141.4	6.6	124.8	2.0
1991 ²	141.5	0.1	120.3	-3.6
1992 ²	154.0	8.8	127.4	5.9
1993 ²	156.5	1.6	126.7	-0.5

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product (1987=100), computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July issue, 1989 through 1993; and for years before 1989, in the *National Income and Product Accounts of the United States*, Volume 2, 1959-88.

² Net income (less deficit) after 1986 is after passive loss limitations.

For 1993, positive net income increased by 2.0 percent to \$177.0 billion, while net losses grew by 5.1 percent to \$20.5 billion (Figure H). Although the 2.0 percent increase is small compared to the 6.8 percent increase for 1992, positive net income has consistently increased over the years. On the other hand, net losses increased steadily

Figure D

Receipts and Deductions, Tax Years 1982-1993

[Money amounts are in billions of dollars]

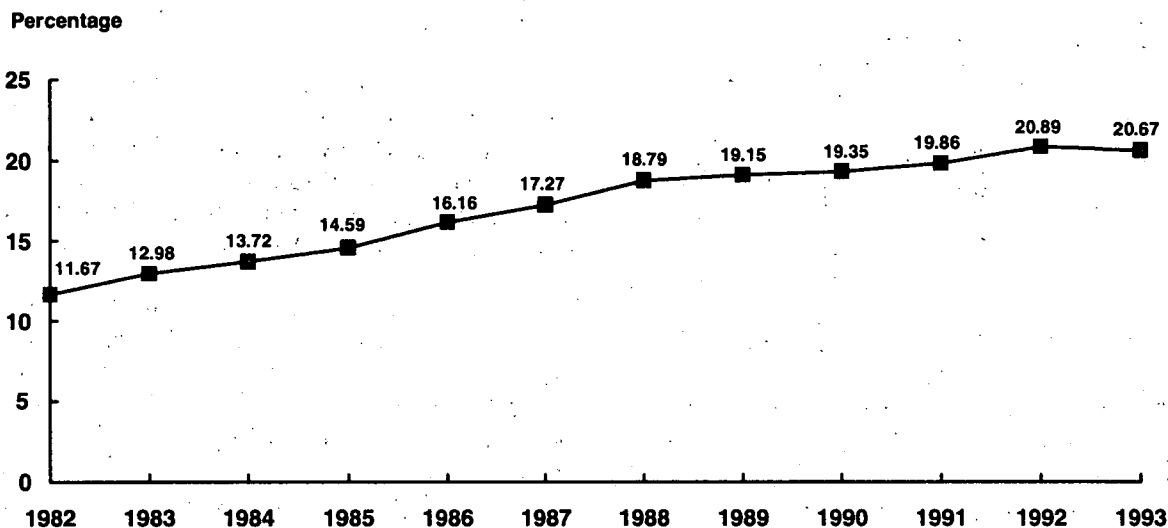
Tax year	Total business receipts		Total business deductions	
	Current dollars	Constant dollars ¹	Current dollars	Constant dollars ¹
	(1)	(2)	(3)	(4)
1982.....	433.7	517.5	383.1	457.2
1983.....	465.2	533.5	404.8	464.2
1984.....	516.0	567.0	445.3	489.3
1985.....	540.0	572.0	461.3	488.7
1986.....	559.4	577.3	469.0	484.0
1987.....	610.8	610.8	505.4	505.4
1988.....	672.0	646.8	545.7	525.2
1989.....	692.8	638.5	560.2	516.3
1990.....	730.6	644.8	589.2	520.0
1991.....	712.6	606.0	571.2	485.7
1992.....	737.1	609.7	583.1	482.3
1993.....	757.2	613.1	600.8	486.5

¹ Constant dollars are based on the overall implicit price deflator for gross domestic product (1987=100), computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July issue, 1989 through 1993; and for years before 1989, in the *National Income and Product Accounts of the United States*, Volume 2, 1959-88.

Sole Proprietorship Returns, 1993

Figure E

Profits as a Percentage of Receipts, Tax Years 1982-1993



NOTE: Profits after 1986 are after passive loss limitations

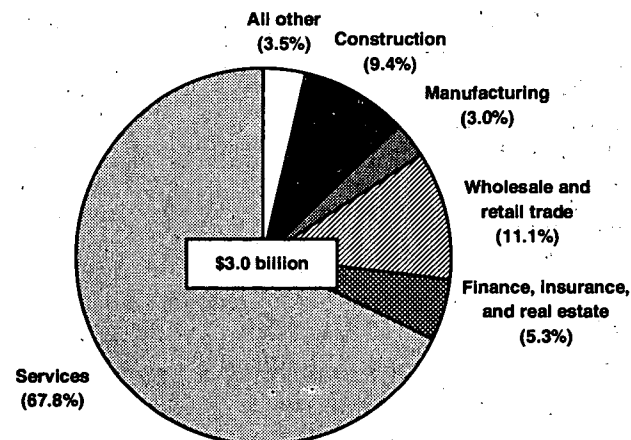
until 1987, when losses dropped 9.0 percent. After 1987, net losses increased steadily until 1992, when they declined 6.7 percent to \$19.5 billion.

The depreciation deduction for 1993 increased by 7.3 percent, the largest increase since 1985. Some of this increase may be attributable to the provision of the Omnibus Budget Reconciliation Act of 1993 (OBRA '93) which increased the amount of capital expenditures that certain small businesses could immediately deduct (according to Code section 179) from \$10,000 to \$17,500 [7]. The total depreciation deduction began to decline starting with 1987, following enactment of the Tax Reform Act of 1986 (TRA '86). TRA '86 reduced the allowable depreciation

deduction by lengthening the cost recovery periods and changing the depreciation methods for property placed in service after 1986. The depreciation deduction dropped 3.0 percent for 1987, the first such decrease since 1961. After increasing slightly for 1988, its decline resumed until 1992, when it began to increase, again. The 1993 depreciation deduction, \$25.0 billion, accounted for 4.2 percent of total business deductions. For 1986, the last year prior to TRA '86, the depreciation deduction was

Figure G

Nonfarm Sole Proprietorship Home Office Business Deduction, by Industrial Division, Tax Year 1993



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

Figure F

Business Deductions as a Percentage of Receipts, Tax Years 1982-1993

(Money amounts are in billions of dollars)

Tax year	Total deductions (1)	As a percentage of total receipts (2)
1982.....	383.1	88.3
1983.....	404.8	87.0
1984.....	445.3	86.3
1985.....	461.3	85.4
1986.....	469.0	83.8
1987.....	505.4	82.7
1988.....	545.7	81.2
1989.....	560.2	80.9
1990.....	589.2	80.6
1991.....	571.2	80.2
1992.....	583.1	79.1
1993.....	600.8	79.3

Sole Proprietorship Returns, 1993

Figure H

Net Income, Net Loss, and Depreciation, Tax Years 1982-1993

(Money amounts are in billions of dollars)

Tax year	Net income	Net loss	Depreciation
	(1)	(2)	(3)
1982.....	68.6	18.1	19.1
1983.....	78.6	18.3	22.1
1984.....	89.8	19.1	23.9
1985.....	98.8	20.0	26.3
1986.....	110.5	20.1	26.4
1987 ¹	123.8	18.3	25.6
1988 ¹	145.5	19.2	26.1
1989 ¹	152.4	19.7	24.5
1990 ¹	161.7	20.2	23.7
1991 ¹	162.4	20.9	23.1
1992 ¹	173.5	19.5	23.3
1993 ¹	177.0	20.5	25.0

¹ Net losses after 1986 are after passive loss limitations.

\$26.4 billion and accounted for 5.6 percent of total business deductions.

TRA '86 also placed restrictions on "passive losses," effective for 1987, in an effort to curb investment in "tax shelters" [8]. However, the restrictions had a very limited effect on overall sole proprietorship profits, amounting to only \$81.8 million for 1993, down from \$100.6 million for 1992.

Tax Year 1992 was the first year the Schedule C-EZ, *Net Profit From Business*, a simplified version of the Schedule C, *Profit or Loss From Business*, was available for certain smaller businesses. (These two schedules are the source of the sole proprietorship statistics.) Taxpayers

could use the Schedule C-EZ if they had gross receipts of \$25,000 or less; business expenses of \$2,000 or less; used the cash accounting method; had no inventories; did not report a net loss from the business; had only one business as a sole proprietor; had no employees; claimed no depreciation or amortization deductions or a deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Taxpayers using the Schedule C-EZ did not itemize business deductions. Therefore, the detailed deductions in Table 2 are slightly understated and will not add to the totals.

The numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ are presented by industrial division (Figure I). Of the almost 1.8 million Schedule C-EZ returns filed for 1993, about 1.1 million, or 63.0 percent, were filed by taxpayers in the service industries. In contrast, there were nearly 1.4 million Schedule C-EZ returns filed in 1992, about 65.0 percent of which were concentrated in the services industries. For 1993, business receipts from Schedule C-EZ filers totaled \$6.1 billion, or 0.8 percent of total business receipts reported. However, the business deductions reported on the Schedule C-EZ returns, accounted for only 0.1 percent of total business deductions. Even in the services division, with its concentration of Schedule C-EZ filers, deductions reported on Schedule C-EZ accounted for only 0.3 percent of total business deductions reported.

Figure I

Sole Proprietorship Returns with Schedule C-EZ Compared to All Sole Proprietorship Returns, Tax Year 1993

(Money amounts are in millions of dollars)

Industrial division	Number of returns			Total business deductions		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
All Industries.....	15,848,119	1,767,794	11.2	600,765.1	776.2	0.1
Agricultural services, forestry, and fishing.....	497,148	75,120	15.1	17,173.7	33.9	0.2
Mining.....	124,138	6,852	5.5	6,251.0	4.8	0.1
Construction.....	1,926,626	167,661	8.7	89,249.0	91.0	0.1
Manufacturing.....	472,334	32,266	6.8	23,940.8	17.7	0.1
Transportation and public utilities.....	711,367	47,017	6.6	30,814.5	22.4	0.1
Wholesale and retail trade.....	2,860,073	160,618	5.6	229,919.6	54.0	(¹)
Finance, insurance, and real estate.....	1,273,020	88,562	7.0	33,930.5	45.6	0.1
Services.....	7,718,150	1,114,584	14.4	167,894.2	489.4	0.3
Nature of business not allocable.....	265,262	75,115	28.3	1,591.9	17.4	1.1

¹ Less than 0.05 percent.

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

Sole Proprietorship Returns, 1993

Industry Trends

Half of all industrial divisions showed an increase in sole proprietorship profits for 1993. Finance, insurance, and real estate showed the largest percentage increase. Net income less deficit for this division grew by 10.5 percent, from \$17.1 billion to \$18.9 billion (Figure B). Of the other principal divisions characterized by sole proprietorship activity, construction profits increased 7.7 percent, while wholesale and retail trade showed a 6.5 percent increase. Profits for services declined 0.8 percent primarily because of declines in "business and personal services" and "consulting and management services". However, services still accounted for 59.0 percent of all sole proprietorship profits.

Using receipts as a measure of business size, Figure B also shows that services continued to be the largest division, with 34.4 percent of all sole proprietorship

The services division was the largest, with 34.4 percent of sole proprietorship receipts.

receipts. Total receipts for this division, at \$260.3 billion, were 0.3 percent more than those reported for 1992. Total deductions for the services division increased 0.9 percent to \$167.9 billion. While some of the smaller groups within the services division (such as engineering services and counseling, except health practitioners) showed substantial percentage increases in profits, most of the larger industrial groups showed little or no increase. Business and personal services reported sizable decreases in receipts and deductions, which caused their net profits to decrease 7.6 percent to \$19.5 billion. Medical and health services reported slight changes in both receipts and deductions. The net effect of these changes was that profits for this industrial group increased 1.5 percent to \$32.9 billion. However, this was the smallest percentage increase since 1981 [9]. Consulting and management services combined, while showing a sizable increase of 5.3 percent in receipts, reported a 1.9 percent decline in profits because of a 14.5 percent increase in deductions. Legal services reported moderate increases in both receipts and deductions, generating a small increase in profits to \$11.3 billion.

Wholesale and retail trade was the second largest sole proprietorship division in terms of receipts, with 32.3 percent of the total for 1993. For this division, both receipts and deductions declined slightly. Automotive dealers and service stations reported slight increases in both receipts and deductions over 1992, which caused their combined net profits to increase to \$1.8 billion. Conversely, food stores reported decreases in both

receipts and deductions, yet the net effect of these two decreases was that profits for sole proprietorship food stores increased by 8.3 percent. Profits for retailers increased to \$9.8 billion, while profits for wholesalers decreased to \$5.0 billion. As a result, total profits for the entire wholesale and retail trade division increased 6.5 percent to \$14.8 billion.

The third largest industrial division for sole proprietorships was construction, with receipts totaling \$107.4 billion. This amount was 14.2 percent of all sole proprietorship receipts for 1993, representing an 11.2 percent increase from the year before. Deductions likewise increased, by 11.9 percent. This led to a 7.7 percent increase in overall profits. Special trade contractors reported the largest portion of these profits. As a group, they showed increases of 5.2 percent for receipts and 6.8 percent for profits.

The fourth largest division was finance, insurance, and real estate, which accounted for 7.0 percent of sole proprietorship receipts for 1993. These receipts increased by 15.0 percent to \$52.8 billion. When combined with a 17.7 percent increase in deductions, the resulting increase of 10.5 percent in net profits gave finance, insurance, and real estate the largest percentage gain in profits of all the principal industrial divisions. A 19.5 percent increase in profits for the real estate industry group contributed greatly to the profits of this industrial division. The continuing decline in interest rates for 1993 most likely contributed to the increased profits of the real estate industry group by increasing the demand for real estate.

Summary

For 1993, profits for nonfarm sole proprietorships rose by 1.6 percent to \$156.5 billion. Receipts and deductions both increased, but by larger percentages. However, in constant dollars, profits for 1993 actually decreased 0.5 percent. The largest percentage increases in profits among principal industrial divisions were 10.5 percent for finance, insurance, and real estate, and 7.7 percent for construction. The services division accounted for 59.0 percent of the overall profits for 1993, although profits decreased by 0.8 percent to \$92.4 billion. Medical services experienced its smallest increase in profits in over a decade, despite the fact that its profits were the largest of any group in the services industrial division for 1993. Total 1993 depreciation deductions increased 7.3 percent, with the increased expensing of capital expenditures under a provision of Omnibus Budget Reconciliation Act of 1993 (OBRA '93). However, with the gradual decline that began after enactment of the Tax Reform Act of 1986 (TRA '86), this depreciation deduction was still less than 1985 levels.

Sole Proprietorship Returns, 1993

Data Sources and Limitations

The 1993 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Forms 1040 and 1040PC, processed by the Internal Revenue Service during 1994. Returns in the sample were stratified based on: (a) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)* or Schedule C-EZ, *Net Profit From Business (Sole Proprietorship)* and Schedule F, *Profit or Loss From Farming*; (b) the larger of positive income or negative income (i.e., "adjusted gross income" before statutory adjustments); and tax year. The returns were selected at rates that ranged from 0.02 percent to 100 percent. The 1993 nonfarm sole proprietorship data are based on a sample of 35,808 returns and a population of 15,854,389 returns [10]. The corresponding sample and population for the 1992 data were 34,236 and 15,673,472 returns, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CV's) are used to measure that magnitude. Estimated coefficients of variation for the number of returns and money amounts for selected items are presented in Figure J. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in the appendix to this issue of the *Bulletin*.

Figure J

Coefficients of Variation for Selected Items, Tax Year 1993

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

Item	Number of returns	Coefficient of variation (percent)	Amount	Coefficient of variation (percent)
	(1)	(2)	(3)	(4)
Total receipts.....	15,442.5	0.01	757.2	0.02
Total deductions.....	14,423.6	0.01	600.8	0.02
Net income (less deficit)...	15,631.8	0.01	156.5	0.02
Depreciation.....	5,772.4	0.02	25.0	0.02

Notes and References

[1] For 1993, the 15,848,119 nonfarm sole proprietorship returns accounted for 17,714,121 nonfarm businesses. Actually, there may have been more businesses than those counted; processing for tax administration purposes allows only three businesses (reported on separate Schedules C) per return, and combines any

remaining businesses onto one (or more) of the three Schedules C. *Statistics of Income--1981, Sole Proprietorship Returns* contains a more detailed explanation of the relationship between proprietors and proprietorships.

For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The *Standard Industrial Classification Manual, 1987*, issued by the U.S. Office of Management and Budget, was used to classify data by industry. These classifications were applied on a "per business" (rather than on a "per establishment") basis for *Statistics of Income* by combining various industry groups, although businesses were further combined as described above. While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in the *Standard Industrial Classification Manual*, the definitions are consistent.

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

[3] Net income minus deficit (loss) before Federal income tax, yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.

[4] Based on the overall implicit price deflator for gross domestic product. See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*, July issue, 1989 through 1993; for

Sole Proprietorship Returns, 1993

years before 1989, *National Income and Product Accounts of the United States*, Volume 2, 1959-88. The deflator represents the annual average of current-weighted prices, based on 1987=100. Indices used for Figures C and D were:

<u>Year</u>	<u>Indices</u>	<u>Year</u>	<u>Indices</u>
1982	83.8	1988	103.9
1983	87.2	1989	108.5
1984	91.0	1990	113.3
1985	94.4	1991	117.6
1986	96.9	1992	120.9
1987	100.0	1993	123.5

- [5] Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which are reported on the attached Schedules C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners qualify as personal income, not as a business expense, and are therefore part of the owner's taxable income. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.
- [6] Business deductions include the home office business deduction. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited to tentative profit. Prior to 1990, these expenses were not limited and were included with other expenses on the Schedule C, such as depreciation deduction, utilities, and "other" expenses.
- [7] Part of the cost of certain tangible property placed in

service after 1992 (as described in section 179 of the Internal Revenue Code) may be treated as an expense rather than a capital expenditure (for which depreciation could be claimed over several years). The maximum amount of this allowable tax return deduction was increased from \$10,000 to \$17,500 for 1993. The total amount of this deduction claimed for 1993 for all individual taxpayers (including sole proprietorships) was \$13.5 billion, an increase of 32.4 percent compared to 1992.

- [8] Losses generated by any "flow-through" business activity (such as partnerships or S Corporations for which profits and certain other amounts are passed directly through to the owners), in which the taxpayer did not "materially participate" (i.e., was not involved regularly and substantially in the operations of the activity) qualified as passive activity losses. The Tax Reform Act of 1986 (TRA'86) gradually eliminated the use of passive losses as a means to offset nonpassive income, such as salaries and wages. TRA'86 provided for a 5-year phase-in (ending in 1991) of the limitations on passive losses for investments made prior to 1987; for 1993, the restrictions applied to all passive losses. However, exceptions of up to \$25,000 were made for certain real estate losses. Under prior law, passive losses were fully deductible.
- [9] For 1981, profits for the sole proprietorships in the medical and health services industrial group decreased 1.0 percent. However, after 1982, annual profits showed substantial growth (double-digit growth from 1984 through 1990) over the previous year. For more information regarding this growth, see "Sole Proprietorship Returns, 1992," *Statistics of Income Bulletin*, Fall 1994, Volume 14, Number 2, pp. 37-38.
- [10] The small difference between the number of returns in the population and the total number of returns in Tables 1 and 2 is mainly due to amended returns and tentative returns, data from which are not reflected in these statistics.

Sole Proprietorship Returns, 1993

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income by Industrial Groups

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

Industrial group	Businesses with and without net income							Net income less deficit
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries.....	15,848,119	757,215,452	24,964,396	4,733,446	20,274,625	9,430,614	72,730,891	156,458,803
Agricultural services, forestry, and fishing.....	497,148	20,169,374	1,235,191	169,120	277,177	333,172	2,739,815	2,994,137
Agricultural services.....	411,316	17,356,818	981,077	155,092	245,268	256,314	2,495,684	2,368,528
Veterinary services, including pets.....	22,470	3,324,261	150,994	26,433	73,869	90,522	653,626	776,555
Livestock breeding.....	19,877	194,790	45,338	423	7,683	6,038	18,445	-117,849
Animal services, except livestock breeding, and veterinary.....	85,414	4,631,500	166,212	10,619	92,316	52,871	259,246	30,935
Landscape and horticultural services.....	237,660	6,853,236	469,446	81,847	66,819	79,027	1,020,157	1,478,689
Farm labor, management, and crop services.....	45,895	2,353,032	149,087	35,769	4,582	27,856	544,211	200,198
Forestry, except logging.....	16,462	701,254	56,540	11,575	2,976	5,208	71,871	127,121
Commercial fishing.....	69,323	2,108,044	188,396	2,454	27,474	64,731	172,180	517,827
Hunting and trapping.....	*47	*3,258	*9,179	--	*1,459	*6,918	*79	*-19,339
Mining.....	124,138	6,334,808	423,711	18,862	53,910	137,588	246,035	93,628
Metal mining.....	4,678	6,809	16,990	3	1,677	4	1,282	-46,722
Coal mining.....	*987	*91,636	*7,585	*28	*55	*2,312	*8,434	*-2,456
Oil and gas extraction.....	115,727	5,980,908	377,747	9,033	50,906	128,529	190,867	126,091
Quarrying and nonmetallic minerals, except fuels.....	2,746	255,455	21,388	9,797	1,272	6,743	45,452	16,713
Construction.....	1,926,626	107,420,172	3,350,865	597,556	611,086	992,734	16,434,279	18,171,267
General building contractors and operative builders.....	342,442	32,820,968	669,710	137,007	142,995	370,700	4,194,883	3,505,182
General building contractors.....	290,594	28,152,482	577,796	115,082	114,664	332,101	3,643,076	2,925,060
Operative builders.....	51,848	4,668,486	91,914	21,925	28,331	38,600	551,807	580,122
Heavy construction contractors.....	58,577	4,176,490	272,842	54,829	19,917	52,473	648,797	471,969
Highway and street construction.....	20,384	1,425,850	104,002	7,857	3,059	20,292	235,853	229,373
Heavy construction, except highway.....	38,193	2,750,640	168,840	46,972	16,858	32,181	412,944	242,596
Special trade contractors.....	1,525,607	70,422,714	2,408,314	405,720	448,173	569,561	11,590,599	14,194,116
Plumbing, heating, and air conditioning.....	132,269	10,021,826	334,461	40,919	72,933	110,802	1,537,776	1,086,543
Painting and paperhanging.....	229,246	6,444,734	162,477	24,660	45,070	42,889	1,022,628	2,098,620
Electrical work.....	117,609	5,301,194	164,877	17,600	37,884	37,256	880,446	929,423
Masonry, stonework, tile setting, and plastering.....	160,765	7,609,349	192,033	35,057	25,766	44,811	1,612,594	1,808,072
Carpentering and flooring.....	489,369	18,073,908	496,329	68,257	115,201	106,960	2,508,097	4,354,129
Roofing, siding, and sheet metal work.....	101,089	4,868,200	92,500	27,583	32,771	24,057	795,267	988,101
Concrete work.....	42,478	2,460,614	79,529	27,204	11,327	22,291	492,093	403,376
Miscellaneous special trade contractors.....	252,781	15,642,889	886,109	164,440	107,221	180,495	2,741,698	2,525,852
Manufacturing.....	472,334	27,157,994	1,344,741	232,268	697,544	375,248	4,064,428	3,216,585
Food and kindred products.....	10,270	1,188,680	19,823	9,517	17,625	8,531	151,612	180,954
Textile mill products.....	*11	*79,269	*906	*361	*922	*543	*26,591	*2,144
Apparel and other textile products.....	48,335	2,330,629	68,528	9,991	79,715	34,812	531,000	282,820
Lumber and wood products, except furniture (including logging).....	95,903	7,699,002	598,560	85,362	33,138	128,523	1,054,579	774,371
Furniture and fixtures.....	45,227	1,509,359	47,761	2,795	52,589	15,964	265,843	262,314
Printing, publishing, and allied industries.....	106,093	4,868,059	175,182	73,913	157,064	70,263	598,704	542,604
Leather and leather products.....	*4,087	*199,464	*880	--	*9,273	*42	*730	*9,852
Stone, clay, and glass products.....	27,605	433,839	30,240	7,524	26,631	9,794	41,751	40,890
Primary metal industries.....	*2,224	*476,580	*10,242	*753	*3,012	*734	*1,907	*22,625
Fabricated metal products.....	26,905	1,525,949	83,452	2,763	34,647	24,989	276,043	216,416
Machinery, except electrical.....	38,286	2,730,042	179,621	17,838	121,693	44,244	522,001	444,568
Electrical and electronic equipment.....	11,555	661,339	12,231	1,371	26,159	1,855	95,210	83,372
Paper and allied products.....	*4,998	*204,066	*5,676	*4,819	--	*1,395	*27,374	*6,624
Other manufacturing industries.....	50,836	3,251,715	111,640	15,261	135,075	33,557	471,083	347,031
Transportation and public utilities.....	711,367	35,886,552	2,972,259	683,383	381,710	626,089	3,174,596	5,071,564
Local and interurban passenger transit.....	76,462	1,782,770	95,913	91,586	67,143	38,452	92,938	476,464
Taxis.....	39,039	681,492	7,312	66,317	61,477	7,920	--	239,177
Bus and limousine transportation.....	36,142	1,068,004	84,834	25,226	5,271	29,394	83,654	232,712
Other highway passenger transportation.....	*1,281	*33,275	*3,766	*44	*395	*1,137	*9,284	*4,575
Trucking and warehousing.....	478,197	28,454,289	2,564,798	548,676	208,099	523,351	2,673,195	3,795,960
Trucking, local and long distance, including trash collection without own dump.....	359,079	26,713,934	2,508,697	528,920	180,333	504,691	2,576,527	3,218,129
Courier or package delivery service.....	118,810	1,617,054	50,118	15,616	12,254	11,961	73,257	555,935
Public warehousing.....	308	123,301	5,982	4,140	15,512	6,699	23,411	21,896
Water transportation.....	9,138	276,798	55,753	1,661	3,985	18,011	1,281	-10,701
Air transportation.....	12,344	351,576	43,102	293	17,122	10,485	1,791	146,224
Transportation services.....	91,458	3,626,808	124,867	32,343	75,757	19,589	240,661	397,667
Travel agents and tour operators.....	38,087	2,530,186	33,744	10,361	51,925	3,364	160,881	145,745
Other transportation services.....	53,371	1,096,622	91,123	21,982	23,831	16,226	79,780	251,921
Communication services.....	23,875	836,950	63,635	2,915	6,434	10,146	136,274	158,606
Utilities, including dumps, snowplowing, road cleaning, etc.....	19,894	557,361	24,193	5,908	3,171	6,055	28,456	107,344

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll and Net Income by Industrial Groups--Continued

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ²	Payroll ³	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Wholesale and retail trade.....	2,860,073	244,689,874	4,253,104	753,554	7,018,955	2,293,831	16,369,267	14,771,612
Wholesale trade.....	416,143	38,813,767	515,403	85,738	426,697	209,122	1,264,967	4,978,555
Durable goods, including machinery, wood, metals, etc.....	249,912	20,909,160	332,881	45,386	234,033	111,291	809,563	3,364,008
Nondurable goods, including food, fiber, chemicals, etc.....	166,231	17,904,807	182,522	40,352	192,665	97,830	455,404	1,614,547
Retail trade.....	2,443,930	205,876,107	3,737,702	667,817	6,593,258	2,084,709	15,104,300	9,793,057
Building materials, paint, hardware, garden supply, and mobile home dealers.....	53,142	8,412,262	225,359	17,059	114,250	124,917	724,451	560,780
Lumber and other building materials dealers.....	10,711	2,143,907	51,105	1,617	10,641	16,432	154,391	122,862
Paint, glass, and wallpaper stores.....	4,122	460,712	9,987	6,225	10,704	3,415	77,922	53,177
Hardware stores.....	10,612	2,298,784	41,611	3,472	45,983	33,742	211,284	148,952
Retail nurseries and garden supply stores.....	17,627	1,972,129	68,460	3,627	41,352	21,484	143,197	130,799
Mobile home dealers.....	10,069	1,536,730	54,197	2,119	5,569	49,844	137,658	104,989
General merchandise stores.....	48,154	5,065,019	96,230	2,153	135,812	36,517	200,776	530,845
Variety stores.....	11,491	1,393,418	16,072	827	46,629	14,079	85,184	99,624
Computer and software stores.....	19,341	2,080,621	49,721	446	40,558	8,147	8,998	375,845
Other general merchandise stores.....	17,322	1,590,981	30,436	879	48,625	14,291	106,594	55,376
Food stores.....	152,212	34,711,250	512,927	82,928	866,329	308,337	2,135,573	1,291,164
Grocery stores.....	83,374	26,422,754	340,528	60,162	442,240	225,253	1,317,182	896,281
Retail bakeries.....	21,847	1,765,527	72,733	6,989	117,416	36,216	360,072	134,850
Miscellaneous food stores.....	46,991	6,522,969	99,667	15,777	306,673	46,668	458,319	260,033
Automotive dealers and service stations.....	192,931	55,661,101	445,464	83,272	750,116	438,429	2,364,869	1,758,106
Motor vehicle dealers--new car dealers (franchised).....	13,672	1,721,872	6,078	2,061	995	11,255	56,915	39,349
Motor vehicle dealers--used cars only.....	65,857	16,476,374	64,734	15,789	154,394	166,874	337,105	505,770
Auto parts and accessories and selected home supply stores.....	34,335	5,316,029	76,477	13,026	132,356	56,837	407,418	314,662
Gasoline service stations.....	36,439	26,159,866	230,214	47,319	418,362	108,000	1,349,899	523,538
Boat dealers.....	4,526	942,731	11,180	362	7,841	16,352	25,188	14,997
Miscellaneous automotive dealers.....	38,103	5,044,228	56,781	4,715	36,168	79,111	188,343	359,789
Apparel and accessory stores.....	73,582	5,902,184	81,071	31,990	513,937	57,056	449,310	214,596
Men's and boy's clothing stores.....	2,058	338,853	2,343	1,493	6,432	3,107	27,290	8,763
Women's ready-to-wear stores.....	11,596	952,889	11,273	5,922	114,327	7,643	96,038	-19,491
Women's accessory and specialty stores.....	11,007	436,481	4,301	4,719	18,934	5,248	17,366	52,687
Family clothing stores.....	6,680	1,287,511	18,720	552	104,208	17,415	87,161	3,124
Shoe stores.....	8,545	1,359,997	9,698	9,277	127,821	12,849	84,502	106,269
Apparel and accessory stores, not elsewhere classified.....	31,696	1,526,453	34,736	10,028	142,215	10,793	136,953	63,244
Furniture and home furnishings stores.....	98,310	9,735,733	293,334	50,895	340,748	136,750	927,910	502,449
Furniture stores.....	33,525	3,873,542	88,985	23,209	107,280	65,516	298,219	194,943
Home furnishings and equipment stores, except appliances.....	22,116	2,206,974	72,232	13,677	98,091	27,052	282,332	112,111
Household appliance stores.....	8,272	1,089,265	19,617	7,681	53,177	16,480	122,292	117,864
Television, audio, and electronic stores.....	12,211	1,597,531	32,287	1,388	33,602	15,382	177,367	70,704
Music and record stores.....	22,186	968,420	80,213	4,940	46,598	12,319	47,699	6,825
Eating and drinking places.....	223,906	26,151,796	838,638	146,945	1,729,059	383,628	4,984,965	1,275,236
Eating places.....	150,360	21,741,116	708,303	121,213	1,521,582	324,066	4,470,116	1,004,190
Drinking places.....	44,939	4,101,151	125,863	25,662	195,204	56,407	501,989	210,022
Catering services.....	28,608	309,529	4,472	70	12,273	3,155	12,860	61,024
Miscellaneous retail stores.....	1,601,692	60,236,762	1,244,678	252,575	2,143,008	599,077	3,316,447	3,659,882
Drug stores.....	6,987	4,403,783	37,081	11,102	58,865	12,276	280,118	438,432
Liquor stores.....	17,583	5,557,424	77,035	8,780	172,709	54,214	203,354	121,984
Used merchandise and antique stores.....	116,387	3,743,862	86,472	43,206	247,842	35,574	155,795	144,509
Sporting goods and bicycle shops.....	33,609	2,792,339	46,880	16,535	61,952	41,549	199,011	114,093
Book stores.....	12,234	1,013,801	27,108	717	67,402	8,487	98,263	-2,322
Stationery stores.....	6,478	951,834	15,111	2,028	63,752	25,350	106,133	-9,817
Jewelry stores.....	39,493	3,614,189	49,077	24,168	182,033	28,860	219,681	332,034
Hobby, toy, and game shops.....	48,056	1,772,052	19,577	3,681	116,695	12,602	75,794	-25,209
Camera and photographic supply stores.....	2,447	187,836	7,256	142	26,223	3,510	16,430	6,256
Luggage and leather goods stores.....	1,618	224,602	6,746	1,135	21,804	2,230	428	25,765
Fabric and needlework stores.....	14,336	434,218	11,670	1,428	37,187	626	37,188	6,858
Catalog or mail order.....	112,823	2,667,689	41,123	4,760	44,843	19,489	62,290	-100,195
Vending machine selling.....	39,592	812,821	164,746	13,946	11,548	12,151	37,857	28,547
Sales by door-to-door, telephone, etc.....	866,042	12,883,922	212,074	50,114	138,078	92,444	285,785	1,594,188
Gift, novelty, and souvenir shops.....	78,349	2,531,860	78,321	11,714	291,778	43,730	143,943	-81,338
Fuel oil dealers.....	2,833	1,042,186	24,671	453	2,370	7,771	39,435	66,552
Florists.....	45,644	2,511,473	73,722	23,201	129,364	30,885	344,468	42,360
Other retail shops.....	157,182	13,091,070	266,004	35,463	468,562	167,329	1,010,478	959,185

Footnote at end of table.

Sole Proprietorship Returns, 1993

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income by Industrial Groups--Continued

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ²	Payroll ³	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Finance, insurance, and real estate.....	1,273,020	52,816,574	1,275,832	331,003	1,210,382	1,188,577	2,474,109	18,865,707
Finance.....	129,807	9,772,973	150,871	49,069	218,816	258,562	285,241	1,683,498
Credit agencies and mortgage bankers.....	19,847	816,780	14,623	4,586	9,202	10,128	23,121	227,088
Security and commodity brokers and services.....	59,112	5,838,613	56,536	21,476	124,216	74,390	121,973	907,680
Security brokers and dealers.....	16,998	3,108,591	8,186	12,081	6,408	19,147	8,399	259,169
Investment advisors and services.....	30,549	1,290,981	21,728	8,963	48,362	31,498	56,511	432,634
Commodity contract brokers, exchanges, and services.....	11,565	1,439,041	26,625	431	69,446	23,745	57,063	215,878
Other financial services.....	50,847	3,117,580	79,712	23,007	85,398	174,044	140,147	548,731
Insurance agents and brokers.....	347,886	16,015,056	320,163	161,433	522,232	200,487	1,355,725	7,082,215
Insurance services.....	53,614	2,065,086	73,371	12,130	22,423	9,153	172,975	861,117
Real estate.....	741,713	24,963,459	731,426	108,370	446,911	700,376	660,168	9,238,877
Real estate property managers.....	43,593	1,753,936	55,377	4,211	78,905	56,003	94,880	448,624
Operators and lessors of buildings.....	14,008	660,021	80,303	674	8,483	146,548	38,613	21,895
Operators and lessors, other than buildings.....	8,849	440,865	53,330	1,880	12,718	67,117	16,239	42,660
Real estate agents and brokers.....	655,959	19,406,804	501,269	97,968	339,579	259,742	425,955	8,496,808
Title abstract companies.....	5,679	199,248	5,898	2,046	900	6,440	41,199	84,937
Subdividers and developers.....	15,625	2,502,584	35,248	1,593	6,326	164,525	43,281	144,152
Services.....	7,718,150	260,305,190	10,078,983	1,911,634	9,988,940	3,496,437	27,147,472	92,431,030
Hotels and other lodging places.....	43,187	5,000,841	619,690	28,433	98,695	660,630	792,174	10,106
Hotels, motels, and tourist courts.....	31,794	4,473,834	554,601	19,497	84,800	593,771	678,441	26,633
Rooming and boarding houses.....	7,188	349,967	31,699	8,451	11,876	43,519	98,510	-5,784
Camps and camping parks.....	4,206	177,041	33,390	486	2,019	23,340	15,222	-10,743
Personal services.....	1,177,758	27,604,865	1,027,572	307,152	1,957,391	288,103	2,927,035	7,996,061
Coin-operated laundries and dry cleaning.....	19,384	1,278,717	119,827	18,822	214,115	47,148	189,426	88,758
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery.....	60,834	3,100,332	115,763	54,351	230,776	36,390	671,324	623,076
Photographic portrait studios.....	55,875	2,220,058	144,241	30,993	120,225	15,985	145,730	354,069
Beauty shops.....	395,128	8,454,446	240,562	131,523	1,044,245	105,142	1,230,264	2,493,735
Barber shops.....	60,284	1,327,517	55,774	34,839	111,906	10,430	156,629	515,831
Funeral service and crematories.....	12,091	767,617	43,360	9,675	13,198	6,249	61,791	235,749
Miscellaneous personal services, including valet parking.....	574,162	10,456,179	308,044	26,949	222,926	66,759	471,872	3,684,844
Business services.....	1,819,590	39,994,976	1,999,873	315,320	891,098	434,685	3,566,598	11,483,369
Advertising, except direct mail.....	61,720	2,916,414	96,451	9,787	73,173	14,212	126,209	475,479
Consumer credit reporting and collecting services.....	5,711	68,154	2,192	-	7,152	-	*17,032	*2,909
Janitorial and related services to buildings.....	454,918	5,471,322	184,898	30,395	27,009	27,142	926,579	1,950,841
Computer and data processing services.....	148,986	3,317,389	214,830	33,197	81,955	26,495	239,074	1,327,580
Mailing, reproduction, commercial art and photography, and stenographic services.....	217,540	4,926,669	235,644	49,439	170,932	28,828	250,627	1,564,994
Computer repair, maintenance, and leasing.....	16,499	509,478	42,160	665	15,894	6,364	63,503	30,722
Equipment rental and leasing, except computer and automotive.....	26,121	1,668,416	407,440	20,611	22,459	107,634	129,482	176,377
Other business services.....	888,094	21,117,133	816,258	171,226	492,523	224,010	1,814,092	5,954,467
Automobile repair and services.....	367,467	22,420,562	996,380	237,988	886,047	351,055	3,015,602	2,253,576
Automotive rentals or leasing, without drivers.....	9,168	266,810	106,530	799	453	18,158	10,862	17,178
Automobile parking, except valet.....	2,274	217,106	7,166	24,050	67,323	3,438	24,205	37,498
Automotive repair shops.....	285,686	18,471,707	712,529	200,424	750,200	241,776	2,586,019	1,786,165
Automotive services, except repair.....	70,339	3,464,939	170,154	12,715	88,071	87,683	394,517	412,735
Miscellaneous repair services.....	254,098	8,696,570	347,116	52,240	248,649	127,523	551,490	1,834,565
TV and audio equipment repair.....	22,765	506,621	12,308	1,708	47,548	2,986	19,088	105,753
Electrical repair, except TV and audio equipment.....	49,359	1,827,851	73,551	10,489	42,138	17,376	131,864	281,884
Reupholstery and furniture repair.....	31,941	1,153,884	27,923	2,429	68,363	21,341	141,873	228,133
Other miscellaneous repair.....	150,032	5,208,214	233,335	37,613	90,599	85,821	258,665	1,218,797
Motion pictures.....	55,539	2,198,912	219,587	30,914	186,069	21,301	225,462	438,923
Motion picture and video production.....	27,000	809,055	63,830	27,476	26,095	6,049	55,124	279,884
Motion picture and tape distribution and allied services.....	10,739	119,532	6,396	3	1,213	266	50	53,591
Motion picture theaters.....	*561	*136,779	*6,765	*941	*14,922	*2,696	*24,391	*6,625
Video tape rentals.....	17,240	1,133,547	142,596	2,494	143,839	12,290	145,897	98,823
Amusement and recreation services, except motion pictures.....	578,919	12,206,174	866,745	92,322	448,502	161,033	605,997	2,633,277
Entertainers, producers, agents, and related services.....	357,408	5,782,709	380,121	56,466	143,311	24,332	110,559	1,930,951
Bowling centers.....	*1,253	*209,689	*24,446	*672	*819	*17,420	*22,105	*46,361
Professional sports and racing, including promoters and managers.....	72,239	2,522,524	204,422	9,793	26,035	38,682	164,454	347,193
Other amusement and recreational services.....	121,928	3,218,367	239,024	21,806	186,938	73,280	270,936	252,044
Physical fitness facilities.....	26,090	472,885	18,732	3,584	91,399	7,319	37,943	56,729

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income by Industrial Groups—Continued

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

Industrial group	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Services—Continued								
Medical and health services.....	776,057	70,656,135	1,880,926	423,410	2,862,023	802,764	9,451,475	32,935,728
Offices of physicians.....	212,145	28,503,400	592,981	142,200	1,037,696	182,337	2,994,389	16,055,031
Offices of dentists.....	97,925	20,579,409	688,688	118,274	862,758	307,246	3,974,077	7,628,347
Offices of osteopathic physicians.....	8,369	1,482,195	36,083	8,349	42,555	18,126	180,188	841,959
Offices of chiropractors.....	29,579	3,904,029	134,617	43,422	229,771	60,597	576,631	1,443,476
Offices of optometrists.....	12,220	2,532,395	84,463	10,061	144,862	39,759	345,036	735,868
Offices of podiatrists.....	4,544	759,267	32,359	8,499	43,978	15,126	96,233	270,875
Registered and practical nurses.....	54,598	905,701	15,373	4,384	9,252	3,723	17,769	645,040
Nursing and personal care facilities.....	47,548	2,298,399	77,030	3,867	75,077	104,396	584,702	263,916
Medical and dental laboratories.....	26,826	1,178,122	21,359	12,650	52,253	7,274	155,999	540,503
Other medical and health services.....	282,304	8,513,215	197,973	71,703	363,822	64,179	526,450	4,510,713
Legal services.....	300,922	24,069,720	483,245	133,809	1,151,105	211,513	2,866,045	11,299,219
Educational services.....	248,882	2,362,999	133,343	34,736	125,446	20,174	182,604	638,167
Child day care.....	521,943	4,538,093	146,402	6,514	85,729	58,346	356,871	1,511,424
Ministers and chaplains.....	227,787	2,952,830	60,947	936	30,897	28,973	183	1,702,284
Engineering services.....	111,860	4,836,916	162,516	21,674	119,435	80,449	537,233	2,220,510
Architectural services.....	67,383	2,658,397	115,133	17,129	105,504	21,946	311,091	684,637
Surveying services.....	20,766	704,288	28,386	5,563	15,183	7,164	210,976	170,968
Accounting, auditing, and bookkeeping services.....	297,991	6,461,965	294,864	53,499	343,519	81,100	768,574	2,654,428
Management services.....	95,964	2,772,144	48,988	20,650	44,701	33,528	165,536	1,587,161
Consulting services.....	667,548	17,053,278	527,236	116,156	245,462	91,379	534,544	8,755,121
Public relations.....	18,373	468,123	30,190	2,638	13,290	855	5,151	182,670
Counseling, except health practitioners.....	66,117	2,647,400	90,845	10,552	140,196	13,917	72,829	1,438,836
Nature of business not allocable.....	265,262	2,434,914	28,709	36,066	23,920	6,939	80,891	843,274

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income by Industrial Groups—Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries.....	11,872,224	662,829,577	18,266,299	3,710,309	16,229,367	6,323,451	62,069,951	176,983,281
Agricultural services, forestry, and fishing.....	349,940	17,904,877	785,348	141,985	236,547	234,014	2,392,814	3,829,633
Agricultural services.....	282,750	15,458,109	651,015	127,976	208,885	181,144	2,168,938	3,167,676
Veterinary services, including pets.....	17,420	3,237,266	142,439	26,433	73,869	82,686	643,605	801,784
Livestock breeding.....	5,176	100,498	8,853	—	101	1,936	625	36,698
Animal services, except livestock breeding, and veterinary.....	42,056	3,966,136	73,915	4,551	70,679	20,996	191,057	393,508
Landscape and horticultural services.....	180,031	6,056,406	312,659	61,935	59,981	51,260	894,153	1,702,406
Farm labor, management, and crop services.....	38,067	2,097,804	113,149	35,057	4,255	24,265	439,498	233,280
Forestry, except logging.....	12,799	656,005	36,457	11,575	2,505	4,730	69,274	143,027
Commercial fishing.....	54,391	1,790,763	97,874	2,433	25,157	48,140	154,603	618,930
Hunting and trapping.....	—	—	—	—	—	—	—	—
Mining.....	78,554	4,175,472	202,116	13,408	30,511	50,405	161,469	920,490
Metal mining.....	192	4,993	1,155	—	—	—	—	—
Coal mining.....	*937	*17,274	*589	*17	—	*33	*3,500	*951
Oil and gas extraction.....	75,911	3,955,710	183,980	4,917	29,245	47,204	116,422	886,399
Quarrying and nonmetallic minerals, except fuels.....	1,514	197,495	16,392	8,474	1,266	3,166	41,547	30,311
Construction.....	1,631,821	96,433,715	2,753,164	467,473	503,409	717,151	14,348,328	19,738,445
General building contractors and operative builders.....	282,212	28,734,732	505,280	105,831	102,973	204,484	3,440,161	4,140,380
General building contractors.....	235,722	24,651,090	423,126	86,025	93,920	180,032	2,981,073	3,492,035
Operative builders.....	46,490	4,083,643	82,154	19,807	9,053	24,451	459,088	648,345
Heavy construction contractors.....	43,469	3,550,413	217,881	28,180	13,576	38,141	542,248	555,113
Highway and street construction.....	16,719	1,277,061	94,587	4,877	1,822	15,150	201,443	239,207
Heavy construction, except highway.....	26,750	2,273,352	123,294	23,303	11,755	22,990	340,804	315,906
Special trade contractors.....	1,306,140	64,148,569	2,030,004	333,462	386,860	474,526	10,365,920	15,040,952
Plumbing, heating, and air conditioning.....	103,355	8,946,380	287,881	38,832	51,699	93,936	1,292,272	1,241,747
Painting and paperhanging.....	207,546	6,211,079	123,047	24,207	40,266	38,100	977,452	2,168,801
Electrical work.....	86,916	4,702,324	147,442	16,810	27,295	28,082	809,567	1,017,141
Masonry, stonework, tile setting, and plastering.....	146,475	7,245,028	186,506	31,708	24,212	39,255	1,534,616	1,843,031
Carpentering and flooring.....	438,079	16,309,865	424,288	44,260	104,918	90,608	2,147,400	4,494,709
Roofing, siding, and sheet metal work.....	90,070	4,593,694	89,057	26,254	32,426	19,737	753,024	1,026,018
Concrete work.....	38,851	2,307,846	74,024	25,355	10,960	21,808	464,675	438,575
Miscellaneous special trade contractors.....	196,847	13,832,353	697,757	126,036	95,084	142,999	2,386,715	2,810,929
Manufacturing.....	310,777	23,537,026	1,089,088	192,121	530,185	253,119	3,522,035	3,917,420
Food and kindred products.....	5,238	968,043	16,848	8,052	9,051	7,426	123,923	208,533
Textile mill products.....	*11	*79,269	*906	*361	*922	*543	*26,591	*2,144
Apparel and other textile products.....	33,552	1,949,540	62,443	8,361	76,838	9,822	466,170	325,985
Lumber and wood products, except furniture (including logging).....	68,301	7,100,848	527,383	68,291	27,335	107,119	983,094	909,422
Furniture and fixtures.....	25,319	1,279,823	35,932	2,124	36,171	12,254	234,863	344,837
Printing, publishing, and allied industries.....	67,417	3,949,445	124,571	57,208	94,122	33,086	453,481	729,372
Leather and leather products.....	503	174,823	314	—	*9,273	—	—	*10,507
Stone, clay, and glass products.....	15,530	368,105	14,264	7,349	21,353	6,023	37,002	82,720
Primary metal industries.....	*2,223	*474,623	*10,127	*753	*3,012	*625	*1,455	*23,532
Fabricated metal products.....	14,869	1,430,202	65,522	1,276	26,931	23,435	269,354	255,357
Machinery, except electrical.....	30,158	2,268,031	127,975	17,737	90,329	28,958	437,435	513,848
Electrical and electronic equipment.....	8,107	578,048	7,990	1,371	20,466	1,472	76,969	103,829
Paper and allied products.....	*4,998	*204,066	*5,676	*4,819	—	*1,395	*27,374	*6,624
Other manufacturing industries.....	34,550	2,712,159	89,135	14,419	114,382	20,960	384,323	400,710
Transportation and public utilities.....	581,016	29,648,349	2,101,188	563,592	260,602	439,152	2,449,258	5,980,520
Local and interurban passenger transit.....	69,125	1,549,318	65,689	81,840	55,970	28,731	52,278	529,607
Taxicabs.....	37,804	666,669	7,312	66,317	51,410	7,920	—	239,300
Bus and limousine transportation.....	30,044	849,528	54,614	15,480	4,213	19,673	43,482	285,166
Other highway passenger transportation.....	*1,278	*33,121	*3,763	*44	*346	*1,137	*8,796	*5,141
Trucking and warehousing.....	397,393	23,437,761	1,857,066	446,514	141,345	378,358	2,079,067	4,377,280
Trucking, local and long distance, including trash collection without own dump.....	295,164	21,926,846	1,810,839	431,686	125,369	366,923	2,010,949	3,763,855
Courier or package delivery service.....	101,978	1,442,155	43,063	13,117	7,364	9,680	59,862	583,546
Public warehousing.....	*252	*68,760	*3,163	*1,711	*8,611	*1,756	*8,256	*29,879
Water transportation.....	6,617	210,409	6,532	902	3,679	4,329	1,281	74,742
Air transportation.....	8,025	295,144	25,530	106	12,644	4,539	901	187,701
Transportation services.....	67,244	2,918,527	102,385	26,140	38,427	14,915	189,888	487,733
Travel agents and tour operators.....	20,382	2,029,724	23,970	9,559	33,532	2,996	130,784	200,787
Other transportation services.....	46,862	888,804	78,414	16,581	4,895	11,918	59,104	286,947
Communication services.....	17,825	743,570	26,026	2,770	5,499	5,239	102,535	206,846
Utilities, including dumps, snowplowing, road cleaning, etc.....	14,785	493,620	17,960	5,319	3,039	3,042	23,308	116,609

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income by Industrial Groups--Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ²	Payroll ³	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Wholesale and retail trade.....	1,635,393	201,987,882	2,814,059	531,753	5,015,822	1,571,971	12,832,829	20,795,068
Wholesale trade.....	299,045	33,898,870	399,596	71,029	328,465	156,891	1,072,577	5,667,159
Durable goods, including machinery, wood, metals, etc.....	182,670	18,569,425	252,873	35,945	169,323	79,018	694,210	3,766,177
Nondurable goods, including food, fiber, chemicals, etc.....	116,375	15,329,545	146,724	35,084	159,142	77,873	378,366	1,900,982
Retail trade.....	1,336,348	168,088,912	2,414,463	460,725	4,687,357	1,415,081	11,760,252	15,127,909
Building materials, paint, hardware, garden supply, and mobile home dealers.....	41,294	6,998,690	171,149	14,058	81,122	87,851	538,848	711,002
Lumber and other building materials dealers.....	9,967	1,742,823	43,791	1,146	8,947	8,404	105,441	138,162
Paint, glass, and wallpaper stores.....	4,118	454,031	9,232	6,196	10,704	3,369	76,829	53,464
Hardware stores.....	6,653	1,821,076	30,165	2,649	37,708	23,928	147,240	177,109
Retail nurseries and garden supply stores.....	11,321	1,607,230	45,403	1,956	19,737	13,142	107,398	212,466
Mobile home dealers.....	9,235	1,373,530	42,558	2,111	4,027	39,008	101,939	129,801
General merchandise stores.....	36,409	4,681,992	82,731	2,052	99,091	23,913	184,068	627,395
Variety stores.....	10,842	1,317,041	15,170	815	42,123	9,471	79,099	111,065
Computer and software stores.....	14,006	2,058,511	46,871	446	26,440	2,296	8,967	427,621
Other general merchandise stores.....	11,561	1,306,440	20,690	790	30,528	12,146	76,002	88,709
Food stores.....	110,255	29,122,178	375,479	72,834	690,246	217,470	1,707,251	1,568,557
Grocery stores.....	65,237	22,148,406	243,291	55,517	363,958	157,911	1,060,490	1,052,586
Retail bakeries.....	17,871	1,583,641	65,915	6,699	98,293	34,482	307,935	156,907
Miscellaneous food stores.....	27,147	5,390,131	66,273	10,618	227,996	25,076	338,826	359,064
Automotive dealers and service stations.....	127,671	46,122,934	347,706	66,174	543,252	332,805	1,959,845	2,340,908
Motor vehicle dealers--new car dealers (franchised).....	7,481	1,330,936	4,669	1,969	735	8,006	40,640	68,452
Motor vehicle dealers--used cars only.....	43,004	13,931,584	48,432	11,036	90,058	131,416	293,667	715,927
Auto parts and accessories and selected home supply stores.....	23,395	4,763,714	65,728	9,686	97,163	50,292	346,387	400,617
Gasoline service stations.....	23,854	21,494,912	171,053	40,720	326,402	79,608	1,117,218	668,570
Boat dealers.....	2,737	726,852	6,943	362	6,358	9,674	11,132	50,636
Miscellaneous automotive dealers.....	27,200	3,874,936	50,881	2,402	22,537	53,809	150,801	436,706
Apparel and accessory stores.....	44,555	4,398,784	51,021	11,834	336,249	36,983	295,985	478,837
Men's and boy's clothing stores.....	*530	*251,023	*524	*187	*3,175	*2,546	*16,030	*17,985
Women's ready-to-wear stores.....	8,101	654,339	7,351	26	68,782	2,589	60,571	52,088
Women's accessory and specialty stores.....	7,964	323,736	2,847	1,228	7,803	3,638	10,268	67,077
Family clothing stores.....	5,239	871,217	9,653	340	56,244	9,755	56,912	82,500
Shoe stores.....	7,945	1,184,906	9,372	154	114,110	12,363	67,078	111,916
Apparel and accessory stores, not elsewhere classified.....	14,775	1,113,564	21,274	9,898	86,136	6,092	85,127	147,269
Furniture and home furnishings stores.....	61,022	8,306,050	124,522	29,632	240,709	93,597	797,319	926,920
Furniture stores.....	22,412	3,233,141	42,459	10,578	73,407	36,976	222,283	347,094
Home furnishings and equipment stores, except appliances.....	15,365	1,832,254	22,795	10,565	50,136	23,494	260,732	218,662
Household appliance stores.....	6,349	987,517	16,990	6,715	50,648	14,619	107,469	125,654
Television, audio, and electronic stores.....	7,788	1,408,391	27,028	605	29,243	11,984	159,166	109,487
Music and record stores.....	9,107	844,748	15,250	1,169	37,275	6,524	47,667	126,022
Eating and drinking places.....	138,133	20,561,258	550,713	126,264	1,304,070	262,774	3,742,557	1,991,468
Eating places.....	92,135	17,296,291	472,317	101,179	1,167,657	233,547	3,382,097	1,533,502
Drinking places.....	22,047	2,965,916	73,924	25,015	124,152	26,072	347,705	393,965
Catering services.....	23,951	299,051	4,472	70	12,281	3,155	12,754	64,001
Miscellaneous retail stores.....	777,009	47,897,026	711,142	137,877	1,392,615	359,687	2,554,380	6,482,823
Drug stores.....	6,830	4,355,186	36,749	11,078	58,865	11,719	275,551	441,209
Liquor stores.....	10,146	4,143,286	56,039	1,502	123,107	43,633	131,032	191,925
Used merchandise and antique stores.....	60,000	2,898,994	41,541	13,731	136,229	21,581	139,113	339,818
Sporting goods and bicycle shops.....	12,524	2,394,133	33,456	2,982	40,442	36,749	162,409	216,801
Book stores.....	3,884	836,454	14,659	542	35,260	7,131	78,401	92,160
Stationery stores.....	1,869	691,913	8,360	1,916	47,750	9,307	70,384	43,462
Jewelry stores.....	27,553	3,137,234	39,205	19,573	162,478	17,745	144,053	416,450
Hobby, toy, and game shops.....	22,039	1,184,759	6,213	32	45,817	6,487	47,649	99,176
Camera and photographic supply stores.....	*1,475	*132,729	*5,658	*142	*26,223	*688	*11,316	*13,288
Luggage and leather goods stores.....	*1,615	*224,520	*6,741	*1,135	*21,804	*2,223	*426	*25,786
Fabric and needlework stores.....	7,015	239,072	470	80	21,984	488	10,507	28,894
Catalog or mail order.....	29,289	1,769,959	14,259	2,282	23,683	9,486	50,851	192,277
Vending machine selling.....	11,659	705,717	66,577	4,462	5,416	4,894	34,404	159,471
Sales by door-to-door, telephone, etc.....	426,359	10,296,015	111,424	38,006	90,038	36,614	228,881	2,564,975
Gift, novelty, and souvenir shops.....	26,213	1,501,408	29,744	1,252	170,387	28,808	98,715	167,230
Fuel oil dealers.....	2,799	891,158	23,958	453	2,370	7,184	38,613	66,863
Florists.....	23,075	1,850,369	36,867	18,329	35,076	17,094	214,631	200,546
Other retail shops.....	100,664	10,844,120	179,422	20,379	345,686	97,878	787,444	1,222,692

Footnote at end of table.

Sole Proprietorship Returns, 1993

Table 1.—Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income by Industrial Groups--Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Finance, insurance, and real estate.....	985,149	47,385,395	1,002,311	294,079	986,506	572,152	2,141,409	21,307,515
Finance.....	95,902	7,620,492	120,896	35,120	119,448	91,625	243,505	2,366,090
Credit agencies and mortgage bankers.....	14,013	538,222	11,677	4,586	9,202	7,970	23,090	255,911
Security and commodity brokers and services.....	41,007	4,374,892	40,047	15,781	46,973	38,473	103,190	1,236,710
Security brokers and dealers.....	13,099	2,235,902	4,261	7,255	1,731	5,188	3,718	337,788
Investment advisors and services.....	20,919	1,130,231	12,567	8,192	34,178	16,701	55,219	531,671
Commodity contract brokers, exchanges, and services.....	6,989	1,008,759	23,220	334	11,064	16,585	44,253	367,252
Other financial services.....	40,882	2,707,377	69,172	14,753	63,273	45,182	117,225	873,469
Insurance agents and brokers.....	278,351	15,303,491	274,184	152,850	463,837	170,063	1,308,650	7,530,326
Insurance services.....	47,583	2,051,363	69,052	12,114	21,550	5,955	171,212	925,356
Real estate.....	543,312	22,410,049	538,179	93,994	381,671	304,509	418,042	10,485,743
Real estate property managers.....	35,525	1,523,760	42,614	2,725	63,263	32,671	68,985	541,628
Operators and lessors of buildings.....	10,949	358,145	25,497	113	5,852	22,647	19,807	127,018
Operators and lessors, other than buildings.....	4,581	392,018	28,172	1,343	12,035	44,459	14,657	111,632
Real estate agents and brokers.....	479,184	18,177,923	416,680	87,100	296,666	152,909	254,707	9,190,088
Title abstract companies.....	5,679	199,248	5,898	2,046	900	6,440	41,199	84,937
Subdividers and developers.....	7,393	1,758,955	19,316	666	2,956	45,383	18,686	430,443
Services.....	8,115,874	239,563,282	7,506,933	1,471,902	8,647,206	2,481,201	24,160,053	99,379,993
Hotels and other lodging places.....	24,635	3,233,486	322,823	11,665	76,413	298,266	456,801	471,189
Hotels, motels, and tourist courts.....	18,514	2,976,694	303,045	11,636	70,806	278,767	419,810	422,685
Rooming and boarding houses.....	4,081	160,741	9,572	29	4,108	14,382	27,656	29,235
Camps and camping parks.....	2,040	96,051	10,206	--	*1,499	*5,116	*9,335	*19,270
Personal services.....	938,166	24,953,586	748,899	222,559	1,595,145	208,659	2,481,191	8,823,021
Coin-operated laundries and dry cleaning.....	11,173	1,008,929	69,762	12,156	156,872	35,030	168,221	122,406
Other cleaning services, including laundry, dry cleaning, garment, carpet, and upholstery.....	46,244	2,853,942	104,036	50,746	220,653	29,815	584,765	663,477
Photographic portrait studios.....	40,195	2,020,540	119,697	5,490	72,412	15,703	136,002	457,107
Beauty shops.....	326,200	7,491,220	179,830	93,423	870,031	70,486	991,680	2,714,359
Barber shops.....	50,522	1,221,743	20,934	34,839	94,838	9,943	144,006	559,643
Funeral service and crematories.....	12,091	767,617	43,360	9,675	13,198	6,249	61,791	235,749
Miscellaneous personal services, including valet parking.....	451,742	9,589,594	211,279	16,229	167,142	41,432	394,727	4,070,280
Business services.....	1,442,290	35,339,173	1,393,422	211,624	678,151	298,482	2,942,002	12,903,186
Advertising, except direct mail.....	44,282	2,648,179	61,048	7,200	60,108	8,831	101,873	566,301
Consumer credit reporting and collecting services.....	942	13,377	13	--	--	--	*32	*12,369
Janitorial and related services to buildings.....	412,774	5,188,848	163,818	22,328	18,122	19,875	820,696	2,113,912
Computer and data processing services.....	99,860	3,195,800	159,490	24,619	74,405	19,416	233,617	1,479,591
Mailing, reproduction, commercial art and photography, and stenographic services.....	158,868	4,177,912	140,440	27,926	120,334	22,296	186,512	1,793,578
Computer repair, maintenance, and leasing.....	7,907	314,136	16,224	154	1,015	444	63,418	53,291
Equipment rental and leasing, except computer and automotive.....	17,088	1,366,921	246,548	19,031	13,713	65,259	105,674	250,588
Other business services.....	700,568	18,434,001	605,841	110,366	390,448	162,361	1,430,181	6,633,556
Automobile repair and services.....	257,294	18,674,395	703,186	139,722	696,944	250,716	2,397,552	2,847,215
Automotive rentals or leasing, without drivers.....	5,217	146,384	27,806	778	85	10,422	9,740	35,099
Automobile parking, except valet.....	*2,225	*201,056	*3,287	*24,023	*63,873	*1,288	*20,817	*41,188
Automotive repair shops.....	192,928	15,150,290	526,137	102,209	576,218	169,833	2,053,566	2,264,002
Automotive services, except repair.....	56,924	3,176,666	145,956	12,712	56,768	69,172	313,429	506,926
Miscellaneous repair services.....	190,819	8,140,183	277,687	48,069	230,409	111,022	525,938	1,993,012
TV and audio equipment repair.....	13,330	469,427	7,642	--	44,676	1,069	14,300	127,743
Electrical repair, except TV and audio equipment.....	36,877	1,749,993	48,944	10,071	38,285	13,330	131,820	319,670
Reupholstery and furniture repair.....	22,560	1,064,691	24,953	2,337	60,842	18,947	136,775	256,037
Other miscellaneous repair.....	118,052	4,856,072	196,147	35,662	86,605	77,675	243,043	1,289,562
Motion pictures.....	39,454	1,857,973	147,820	30,216	137,264	14,906	188,426	555,225
Motion picture and video production.....	20,561	707,766	39,826	27,183	18,473	3,959	46,005	329,880
Motion picture and tape distribution and allied services.....	7,227	103,730	1,065	--	1,128	--	--	72,510
Motion picture theaters.....	*518	*129,759	*6,500	*926	*14,492	*2,360	*22,074	*7,937
Video tape rentals.....	11,148	916,718	100,429	2,106	103,172	8,586	120,347	144,899
Amusement and recreation services, except motion pictures.....	346,643	10,215,068	428,493	56,474	324,522	58,862	460,329	3,867,684
Entertainers, producers, agents, and related services.....	213,426	5,191,523	203,496	37,813	102,008	14,641	96,932	2,515,024
Bowling centers.....	*1,250	*201,386	*22,934	*672	*599	*15,925	*19,921	*47,147
Professional sports and racing, including promoters and managers.....	29,688	2,018,578	56,350	5,482	7,912	4,835	130,898	744,940
Other amusement and recreational services.....	85,522	2,407,151	130,089	12,149	137,607	17,456	179,405	487,279
Physical fitness facilities.....	16,758	396,430	15,624	358	76,396	6,006	33,172	93,294

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 1.--Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income by Industrial Groups--Continued

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

Industrial group	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction ¹	Rent paid on machinery and equipment ¹	Rent paid on other business property ¹	Interest paid deduction ^{1,2}	Payroll ^{1,3}	Net income less deficit
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Services--Continued								
Medical and health services.....	682,270	69,011,010	1,766,471	399,844	2,752,961	723,472	9,155,773	33,331,169
Offices of physicians.....	190,262	28,148,535	570,583	139,993	1,008,398	176,739	2,958,781	16,171,419
Offices of dentists.....	95,163	20,421,144	670,013	109,877	849,662	303,707	3,934,886	7,652,360
Offices of osteopathic physicians.....	8,212	1,481,285	36,083	8,349	42,555	18,126	180,188	842,405
Offices of chiropractors.....	24,825	3,711,372	122,822	39,431	196,010	48,903	538,682	1,476,608
Offices of optometrists.....	11,281	2,445,793	84,130	10,000	139,862	38,774	331,033	743,263
Offices of podiatrists.....	4,544	759,267	32,359	8,499	43,978	15,126	96,233	270,875
Registered and practical nurses.....	49,812	875,517	9,440	3,251	7,654	3,129	8,942	650,847
Nursing and personal care facilities.....	37,492	1,879,209	51,787	1,710	68,687	68,450	454,641	331,367
Medical and dental laboratories.....	25,549	1,144,553	21,332	8,287	51,153	7,274	155,999	541,193
Other medical and health services.....	235,130	8,144,335	167,921	70,447	345,003	43,243	496,388	4,650,832
Legal services.....	250,757	23,435,500	443,525	117,940	1,059,263	183,974	2,724,578	11,654,827
Educational services.....	192,140	2,047,493	72,583	26,115	101,926	10,791	144,102	772,828
Child day care.....	449,555	3,983,282	102,006	5,760	54,593	40,496	260,606	1,612,255
Ministers and chaplains.....	199,788	2,868,960	50,153	279	30,897	16,251	144	1,772,522
Engineering services.....	97,620	4,680,764	139,448	21,270	109,136	71,025	487,764	2,289,529
Architectural services.....	51,942	2,545,192	106,573	11,248	103,490	21,733	304,872	713,917
Surveying services.....	18,223	693,054	28,112	5,563	15,183	7,164	209,542	173,264
Accounting, auditing, and bookkeeping services.....	269,413	6,227,035	262,604	51,154	300,223	69,768	755,347	2,743,224
Management services.....	86,812	2,577,588	40,536	18,007	35,836	18,024	125,247	1,699,036
Consulting services.....	511,998	16,103,486	385,557	82,310	210,167	63,467	464,983	9,467,241
Public relations.....	12,425	395,899	12,354	2,638	8,957	212	2,471	208,195
Counseling, except health practitioners.....	53,631	2,580,155	74,681	9,446	125,727	13,914	72,382	1,481,453
Nature of business not allocable.....	203,701	2,193,580	12,094	33,996	18,579	4,286	61,755	1,016,196

¹ Excludes amounts reported on Schedule C-EZ filed by certain small businesses not required to itemize their business deductions. Therefore, amounts shown may be slightly understated.

² Interest paid is the sum of mortgage interest and other interest on indebtedness (see Table 2).

³ Payroll is the sum of net salaries and wages plus the cost of labor reported as part of cost of sales and operations (see Table 2).

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

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

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups

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

Net income status, item	All nonfarm industries	Agricultural services, forestry, and fishing					Mining	
		Total	Livestock breeding	Animal services, except livestock breeding, and veterinary	Landscape and horticultural services	All other agricultural services, forestry, and fishing	Total	Oil and gas extraction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	15,848,119	497,148	19,877	85,414	237,660	154,197	124,138	115,727
Business receipts, total ¹	757,215,452	20,169,374	194,790	4,631,500	6,853,236	8,489,849	6,334,608	5,980,908
Income from sales and operations ¹	746,306,213	19,854,103	161,649	4,514,036	6,813,757	8,364,660	5,935,159	5,586,697
Other business income.....	10,909,238	315,271	33,141	117,463	39,478	125,189	399,650	394,211
Business deductions, total ^{1,2}	600,765,115	17,173,653	313,277	4,598,574	5,374,620	6,887,161	6,250,986	5,884,621
Cost of sales and operations.....	289,577,573	6,826,309	30,574	2,823,927	1,860,710	2,111,097	1,773,840	1,647,454
Inventory, beginning of year.....	30,585,415	243,121	*18,356	82,333	32,896	109,536	71,651	52,146
Cost of labor.....	20,685,004	876,042	*6,087	97,056	468,413	304,486	71,244	42,082
Purchases.....	210,260,432	4,701,549	*23,827	2,587,337	675,527	1,414,858	954,813	917,576
Materials and supplies.....	32,701,327	845,690	*180	75,354	583,575	186,580	27,002	10,765
Other costs.....	27,140,420	428,873	*584	61,021	140,350	228,918	722,054	672,735
Inventory, end of year.....	31,795,025	268,966	*18,460	79,173	40,052	131,281	72,925	47,850
Advertising expenses.....	7,599,257	141,222	2,474	36,513	63,425	38,810	9,621	8,689
Bad debts from sales or services.....	960,701	24,926	*522	*13,892	*3,492	7,019	5,473	3,152
Car and truck expenses.....	26,714,114	790,881	7,300	125,517	466,628	191,435	133,048	119,514
Commissions.....	8,706,883	71,942	3,613	27,268	16,025	25,036	30,542	30,410
Depletion.....	568,446	1,394	*15	*57	*14	*1,309	497,046	485,313
Depreciation.....	24,964,396	1,235,191	45,338	166,212	469,446	554,196	423,711	377,747
Employee benefit programs.....	1,252,242	27,788	*178	*323	8,772	18,514	6,064	5,150
Insurance.....	13,172,614	527,314	5,651	64,629	242,516	214,517	66,381	57,714
Legal and professional services.....	5,649,951	143,664	3,475	30,178	39,168	70,842	118,703	111,052
Meals and entertainment deducted.....	4,598,258	76,075	1,029	26,648	16,061	32,337	21,701	20,267
Mortgage interest.....	4,181,330	144,515	2,434	25,709	30,086	86,287	22,699	19,169
Other interest paid on business indebtedness.....	5,249,285	188,657	3,605	27,162	48,941	108,949	114,889	109,360
Office expenses.....	7,642,163	145,124	747	21,266	50,565	72,546	43,381	42,162
Pension and profit-sharing plans.....	638,097	9,975	--	*1,543	*325	8,107	2,328	1,703
Rent on machinery and equipment.....	4,733,446	169,120	423	10,619	81,847	76,231	18,862	9,033
Rent on business property.....	20,274,625	277,177	7,683	92,316	66,819	110,359	53,910	50,906
Repairs.....	9,847,207	538,192	6,157	65,073	243,059	223,902	68,759	47,463
Supplies.....	15,401,709	772,913	14,788	145,150	274,976	338,000	88,738	75,622
Net salaries and wages.....	52,045,887	1,863,773	12,358	162,190	551,744	1,137,481	174,791	148,785
Taxes paid.....	13,062,473	388,126	2,779	44,338	151,308	189,701	185,427	173,433
Travel.....	5,865,812	113,994	4,740	42,504	19,589	47,162	25,486	24,712
Utilities.....	16,088,808	381,875	5,682	104,593	125,412	146,188	65,090	58,777
Home office business deductions.....	3,042,538	50,029	--	*5,392	35,178	9,459	1,912	1,904
Other business deductions.....	58,173,090	2,229,546	151,712	530,453	486,347	1,061,034	2,293,766	2,230,311
Net income less deficit ^{1,2}	156,456,803	2,994,137	-117,849	30,935	1,478,689	1,602,362	93,626	126,091
Net income ^{1,2}	176,983,281	3,929,633	36,698	393,508	1,702,406	1,797,021	920,490	886,399
Deficit ²	20,524,477	935,496	154,547	362,573	223,717	194,658	826,864	760,308

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	All nonfarm industries	Agricultural services, forestry, and fishing					Mining	
		Total	Livestock breeding	Animal services, except livestock breeding, and veterinary	Landscape and horticultural services	All other agricultural services, forestry, and fishing	Total	Oil and gas extraction
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
BUSINESSES WITH NET INCOME								
Number of returns ¹	11,872,224	349,940	5,176	42,058	180,031	122,677	78,554	75,911
Business receipts, total ¹	682,828,577	17,904,877	100,498	3,966,138	8,058,406	7,781,837	4,175,472	3,955,710
Income from sales and operations ¹	653,397,074	17,642,375	101,155	3,861,034	6,019,825	7,660,261	3,837,490	3,718,391
Other business income.....	9,432,503	262,501	*657	105,102	36,481	121,575	237,983	237,320
Business deductions, total ^{1,2}	485,870,551	13,975,354	63,800	3,572,627	4,353,989	5,984,928	3,255,527	3,069,857
Cost of sales and operations.....	237,899,152	6,123,833	*13,846	2,559,577	1,532,531	2,017,880	1,047,485	993,195
Inventory, beginning of year.....	20,575,969	181,197	*17,021	41,437	26,943	95,796	39,693	29,341
Cost of labor.....	17,437,548	779,901	*336	79,986	399,144	300,435	55,994	29,436
Purchases.....	171,332,615	4,262,546	*13,395	2,366,045	536,697	1,346,408	738,138	725,501
Materials and supplies.....	27,895,388	711,792	*173	69,984	461,642	179,993	6,800	3,177
Other costs.....	22,621,950	389,606	*272	39,887	133,978	215,469	246,892	233,912
Inventory, end of year.....	21,964,318	201,209	*17,351	37,763	25,873	120,222	40,032	28,171
Advertising expenses.....	6,002,348	106,217	*1,117	16,734	50,925	35,441	8,638	7,812
Bad debts from sales or services.....	562,426	17,244	*481	8,170	*1,746	6,848	4,003	1,988
Car and truck expenses.....	21,172,734	623,804	*1,083	85,152	375,972	161,597	115,006	110,253
Commissions.....	7,192,458	48,014	*1,145	18,391	15,832	12,647	23,112	23,011
Depreciation.....	347,067	*1,314	*1	--	*5	*1,309	289,595	281,546
Depreciation.....	18,266,299	785,346	8,853	73,915	312,659	389,919	202,116	183,980
Employee benefit programs.....	1,073,128	25,318	*72	*12	8,525	16,710	3,608	3,600
Insurance.....	11,012,613	431,336	*1,143	43,870	200,508	185,818	44,252	38,967
Legal and professional services.....	4,330,704	112,222	*675	13,383	32,196	65,966	51,680	50,176
Meals and entertainment deducted.....	3,780,014	55,947	*194	13,990	12,307	29,456	15,732	15,708
Mortgage interest.....	2,847,408	95,270	*291	*8,012	12,981	73,985	7,560	6,919
Other interest paid on business indebtedness.....	3,676,044	138,744	*1,845	12,983	38,279	85,837	42,845	40,284
Office expenses.....	6,320,046	126,301	*61	16,148	42,634	67,458	26,756	26,232
Pension and profit-sharing plans.....	599,617	9,869	--	*1,532	*325	8,012	1,624	998
Rent on machinery and equipment.....	3,710,309	141,985	*()	4,551	61,935	75,499	13,408	4,917
Rent on business property.....	16,229,367	236,547	*101	70,679	59,981	105,786	30,511	29,245
Repairs.....	7,705,718	392,007	*2,011	36,046	178,037	175,912	52,279	35,971
Supplies.....	12,305,561	605,944	*7,863	75,963	239,619	282,500	76,012	69,330
Net salaries and wages.....	44,632,403	1,612,913	*289	111,071	495,009	1,006,544	105,475	86,987
Taxes paid.....	10,597,015	316,318	*381	22,155	126,086	167,696	105,440	98,318
Travel.....	4,452,357	76,295	*877	21,837	12,816	40,764	13,579	13,515
Utilities.....	12,519,008	306,094	*2,032	79,803	98,569	125,690	45,098	42,806
Home office business deductions.....	2,475,137	46,028	--	*5,392	31,177	*9,459	*1,508	*1,500
Other business deductions.....	45,603,696	1,508,409	19,640	268,057	391,180	829,532	923,787	896,179
Net income ^{1,2}	176,983,281	3,929,633	36,698	393,508	1,702,406	1,797,021	920,490	886,399
Returns with Schedule C-EZ:								
Number of returns.....	1,767,794	75,120	*8	*5,204	46,973	22,938	6,852	6,816
Business receipts.....	6,130,834	270,083	*13	*21,019	185,638	63,413	10,678	10,212
Total deductions.....	776,210	33,932	*()	*5,103	22,185	6,683	4,819	4,819
Net income.....	5,354,623	236,151	*12	*15,916	163,473	56,750	5,859	5,393

Footnotes at end of table.

Sole Proprietorship Returns, 1993

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

Net income status, item	Mining—Cont'd			Construction				
	All other mining	Total	General building and heavy construction contractors	Special trade contractors				
				Total	Plumbing, heating, and air conditioning	Painting and paperhanging	Electrical work	Masonry, stonework, tile setting, and plastering
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	8,411	1,926,626	401,019	1,525,607	132,269	229,246	117,609	160,765
Business receipts, total ¹	353,900	107,420,172	36,997,458	70,422,714	10,021,826	6,444,734	5,301,194	7,609,349
Income from sales and operations ¹	348,461	106,429,859	36,438,725	69,991,133	9,997,587	6,407,073	5,272,437	7,466,261
Other business income.....	5,439	990,313	558,732	431,581	24,239	37,661	28,757	143,088
Business deductions, total ^{1,2}	386,365	89,248,971	33,020,373	56,228,598	8,935,284	4,346,113	4,371,771	5,801,277
Cost of sales and operations.....	126,386	53,427,775	23,058,298	30,369,477	5,419,532	1,881,997	2,401,385	2,893,467
Inventory, beginning of year.....	*19,506	1,836,077	1,222,698	613,379	206,746	*9,012	78,725	*15,703
Cost of labor.....	*29,163	10,358,844	3,351,104	7,007,739	883,329	643,184	419,317	882,508
Purchases.....	37,237	16,504,938	7,095,322	9,409,616	2,727,547	341,723	823,070	480,003
Materials and supplies.....	*16,236	18,789,539	8,465,226	10,324,313	1,804,174	757,296	1,084,614	906,563
Other costs.....	49,319	8,143,827	4,351,052	3,792,775	244,263	135,242	67,931	645,556
Inventory, end of year.....	*25,075	2,205,450	1,427,104	778,346	246,528	*4,460	70,272	*36,866
Advertising expenses.....	932	597,083	146,642	450,440	87,996	55,832	26,106	26,505
Bad debts from sales or services.....	*2,322	99,705	8,800	90,905	13,071	*2,144	33,998	*6,755
Car and truck expenses.....	13,534	4,923,823	1,015,840	3,907,984	476,173	465,607	300,208	451,614
Commissions.....	*131	660,739	253,264	407,476	*2,889	13,595	7,440	*182,723
Depletion.....	11,733	6,956	*1,613	5,344	--	*1,544	*81	--
Depreciation.....	45,964	3,350,865	942,551	2,408,314	334,461	162,477	164,877	192,033
Employee benefit programs.....	*914	135,892	26,059	109,833	22,602	*8,274	*10,677	*4,579
Insurance.....	8,667	2,554,012	666,761	1,887,251	294,026	162,758	147,796	199,488
Legal and professional services.....	7,651	479,920	134,710	345,210	42,864	24,388	36,375	26,979
Meals and entertainment deducted.....	1,434	249,656	43,201	206,455	15,752	39,392	12,967	19,621
Mortgage interest.....	*3,531	400,455	191,340	209,115	39,022	29,482	7,923	*10,917
Other interest paid on business indebtedness.....	5,529	592,279	231,833	360,446	71,781	13,407	29,333	33,894
Office expenses.....	1,219	478,637	142,586	336,052	79,969	30,740	33,971	24,909
Pension and profit-sharing plans.....	*625	35,436	4,441	30,995	*3,586	*5,655	*1,170	*13,380
Rent on machinery and equipment.....	9,828	597,556	191,836	405,720	40,919	24,660	17,600	35,057
Rent on business property.....	3,004	611,086	162,913	448,173	72,933	45,070	37,884	25,766
Repairs.....	21,296	1,213,003	371,869	841,133	86,562	43,135	38,065	76,277
Supplies.....	13,117	3,034,615	723,503	2,311,112	287,300	330,425	175,122	236,531
Net salaries and wages.....	26,005	6,075,435	1,492,576	4,582,860	654,448	379,444	461,129	730,085
Taxes paid.....	11,994	1,545,697	497,456	1,048,242	204,700	80,484	112,300	90,295
Travel.....	773	319,968	95,751	224,216	10,704	12,779	21,354	23,331
Utilities.....	6,313	1,158,243	311,518	846,725	178,433	80,576	75,864	54,047
Home office business deductions.....	*8	285,470	67,525	217,945	22,716	34,348	16,754	18,225
Other business deductions.....	63,455	6,323,705	2,219,550	4,104,155	467,469	404,105	195,864	438,941
Net income less deficit ^{1,2}	-32,465	18,171,267	3,977,150	14,194,116	1,066,543	2,096,620	929,423	1,808,072
Net income ^{1,2}	34,091	19,736,445	4,695,493	15,040,952	1,241,747	2,168,801	1,017,141	1,843,031
Deficit ²	66,556	1,565,179	718,343	846,836	155,205	70,181	87,718	34,959

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Mining—Cont'd		Construction					
	All other mining	Total	General building and heavy construction contractors	Special trade contractors				
				Total	Plumbing, heating, and air conditioning	Painting and paperhanging	Electrical work	Masonry, stonework, tile setting, and plastering
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
BUSINESSES WITH NET INCOME								
Number of returns ¹	2,643	1,631,821	325,681	1,308,140	103,355	207,546	86,916	146,475
Business receipts, total ¹	219,762	96,433,715	32,285,145	64,148,569	8,946,380	6,211,079	4,702,324	7,245,028
Income from sales and operations ¹	219,099	95,590,446	31,818,619	63,771,827	8,922,653	6,173,418	4,673,568	7,131,501
Other business income.....	*663	843,269	466,527	376,742	23,727	37,661	28,756	113,527
Business deductions, total ^{1,2}	185,671	76,697,262	27,589,844	49,107,617	7,704,632	4,042,277	3,685,183	5,401,997
Cost of sales and operations.....	*54,290	46,410,389	19,772,717	28,637,672	4,585,875	1,789,294	2,034,640	2,772,112
Inventory, beginning of year.....	*10,352	1,330,964	863,215	467,749	161,664	*9,012	61,685	*15,703
Cost of labor.....	*26,558	8,978,212	2,786,396	6,191,817	669,344	600,584	365,476	871,230
Purchases.....	*12,636	14,029,552	5,998,725	8,030,827	2,219,692	329,030	646,523	426,203
Materials and supplies.....	*3,623	16,778,932	7,480,461	9,296,471	1,525,573	719,887	967,356	870,488
Other costs.....	*12,981	6,969,087	3,691,403	3,277,683	214,157	135,242	56,065	625,354
Inventory, end of year.....	*11,861	1,674,357	1,047,483	626,875	204,556	*4,460	62,465	*36,866
Advertising expenses.....	*827	509,371	104,684	404,688	79,582	46,488	23,286	24,572
Bad debts from sales or services.....	*2,014	44,837	4,652	40,185	7,308	*2,020	12,657	*6,755
Car and truck expenses.....	*4,753	4,178,110	836,788	3,341,322	394,233	424,694	221,297	383,915
Commissions.....	*100	525,308	194,312	330,997	*2,876	13,595	*7,439	*93,480
Depletion.....	*8,049	5,959	*1,007	*4,951	—	*1,544	*81	—
Depreciation.....	18,136	2,753,164	723,161	2,030,004	287,881	123,047	147,442	186,506
Employee benefit programs.....	*8	115,285	24,075	91,210	19,835	*7,100	*9,938	*3,119
Insurance.....	5,284	2,200,609	548,191	1,652,419	259,195	142,215	129,023	193,310
Legal and professional services.....	1,504	380,498	95,732	284,766	35,848	20,865	24,631	24,256
Meals and entertainment deducted.....	*24	217,993	35,396	182,597	13,583	36,477	10,398	18,133
Mortgage interest.....	*641	262,012	89,011	173,001	33,176	27,448	7,923	*10,917
Other interest paid on business indebtedness.....	2,561	455,139	153,613	301,526	60,760	10,652	20,160	28,338
Office expenses.....	*524	390,222	106,628	283,594	66,266	26,514	30,845	22,668
Pension and profit-sharing plans.....	*625	32,809	4,214	28,595	*2,680	*5,655	*1,170	*13,380
Rent on machinery and equipment.....	*8,491	467,473	134,011	333,462	38,832	24,207	16,810	31,708
Rent on business property.....	*1,266	503,409	116,550	386,860	51,699	40,266	27,295	24,212
Repairs.....	16,308	1,006,693	285,821	720,872	79,964	30,315	34,588	73,204
Supplies.....	6,681	2,584,477	527,543	2,056,934	260,361	296,467	146,874	225,184
Net salaries and wages.....	*18,488	5,370,116	1,196,012	4,174,104	622,928	376,868	444,091	663,385
Taxes paid.....	7,122	1,302,742	390,775	911,967	186,204	79,395	101,733	85,665
Travel.....	*65	249,989	72,450	177,539	7,949	11,761	13,976	22,017
Utilities.....	2,293	973,956	240,705	733,250	154,295	69,316	60,680	47,725
Home office business deductions.....	*8	270,252	66,275	203,977	21,336	33,593	16,754	16,784
Other business deductions.....	25,608	5,399,437	1,851,331	3,548,106	426,591	388,688	135,942	424,794
Net income ^{1,2}	34,091	19,736,445	4,695,493	15,040,952	1,241,747	2,168,801	1,017,141	1,843,031
Returns with Schedule C-EZ:								
Number of returns.....	*36	167,661	28,801	138,859	*11,541	26,859	*7,960	15,926
Business receipts.....	*466	797,179	117,839	679,340	*31,849	76,320	*23,745	146,114
Total deductions.....	—	90,959	17,937	73,022	*5,375	13,796	*5,507	5,858
Net income.....	*466	706,220	99,902	606,318	*26,474	62,524	*18,238	140,257

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Construction--Continued		Manufacturing				
	Special trade contractors--Cont'd		Total	Lumber and wood products, except furniture (including logging)	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries
	Carpentering and flooring	All other special trade contractors					
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	489,368	396,349	472,334	95,903	106,093	38,286	232,053
Business receipts, total ¹	18,073,908	22,971,703	27,157,994	7,699,002	4,866,059	2,730,042	11,860,891
Income from sales and operations ¹	18,004,237	22,843,539	26,941,065	7,639,172	4,803,934	2,701,005	11,796,954
Other business income.....	69,671	128,164	216,929	59,830	64,126	29,037	63,937
Business deductions, total ^{1,2}	13,719,779	19,054,374	23,940,788	6,924,000	4,325,465	2,285,474	10,405,848
Cost of sales and operations.....	8,088,259	9,684,836	11,598,305	2,825,810	1,938,900	986,575	5,847,020
Inventory, beginning of year.....	91,171	214,023	1,005,365	186,783	112,580	69,690	636,311
Cost of labor.....	1,798,668	2,380,733	1,839,967	418,425	197,662	260,490	963,390
Purchases.....	2,053,440	2,983,833	6,404,132	1,576,200	1,024,492	474,767	3,328,672
Materials and supplies.....	3,045,975	2,925,691	1,804,159	265,670	413,781	110,189	1,014,519
Other costs.....	1,313,781	1,386,003	1,580,992	579,676	312,034	120,951	568,331
Inventory, end of year.....	214,775	205,447	1,036,310	200,945	121,649	49,513	664,203
Advertising expenses.....	75,612	178,389	192,952	10,085	72,104	8,753	102,010
Bad debts from sales or services.....	*7,084	27,853	32,267	*3,927	7,652	3,802	16,886
Car and truck expenses.....	1,182,374	1,032,008	690,055	220,817	154,147	72,621	242,469
Commissions.....	110,648	110,180	278,488	116,668	55,868	28,264	77,687
Depletion.....	*182	*3,537	2,783	*1,907	*2	--	*874
Depreciation.....	496,329	1,058,138	1,344,741	598,560	175,182	179,621	391,379
Employee benefit programs.....	21,207	42,494	74,137	10,480	14,908	20,976	27,773
Insurance.....	366,030	717,153	592,196	275,975	59,902	62,101	194,218
Legal and professional services.....	76,480	138,124	189,878	29,064	35,188	32,365	93,260
Meals and entertainment deducted.....	59,032	59,670	84,116	12,530	39,046	3,323	28,217
Mortgage interest.....	42,499	79,272	129,004	32,338	20,828	*6,880	68,958
Other interest paid on business indebtedness.....	64,461	147,570	246,244	96,186	49,435	37,364	63,259
Office expenses.....	58,741	107,722	175,103	12,090	67,958	21,602	73,453
Pension and profit-sharing plans.....	--	7,204	19,335	*630	11,794	*1,960	4,952
Rent on machinery and equipment.....	68,257	219,228	232,268	85,362	73,913	17,838	55,154
Rent on business property.....	115,201	151,319	697,544	33,138	157,084	121,693	385,650
Repairs.....	110,481	486,613	743,358	491,578	62,358	34,292	155,130
Supplies.....	506,904	774,830	596,706	162,049	134,614	59,732	240,312
Net salaries and wages.....	709,429	1,648,325	2,224,461	636,154	401,042	261,511	925,754
Taxes paid.....	155,526	404,936	559,901	133,328	95,123	69,623	261,827
Travel.....	43,964	112,084	147,807	25,619	52,331	6,601	63,256
Utilities.....	173,874	283,932	532,488	63,321	119,669	71,090	278,407
Home office business deductions.....	88,180	37,723	90,189	*5,310	44,564	*5,001	35,314
Other business deductions.....	1,077,435	1,520,341	2,448,712	1,038,921	481,577	167,480	760,733
Net income less deficit ^{1,2}	4,354,129	3,917,329	3,216,585	774,371	542,804	444,568	1,455,042
Net income ^{1,2}	4,494,709	4,275,522	3,917,420	909,422	729,372	513,848	1,764,779
Deficit ²	140,580	358,193	700,835	135,051	186,768	69,280	309,737

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Construction--Continued		Total	Manufacturing			
	Special trade contractors--Cont'd			Lumber and wood products, except furniture (including logging)	Printing, publishing, and allied industries	Machinery, except electrical	All other manufacturing industries
	Carpentering and flooring	All other special trade contractors					
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
BUSINESSES WITH NET INCOME							
Number of returns ¹	436,079	325,769	310,777	68,301	67,417	30,158	144,901
Business receipts, total ¹	16,309,865	20,733,894	23,537,026	7,100,848	3,949,445	2,268,031	10,218,701
Income from sales and operations ¹	16,249,790	20,620,898	23,353,157	7,065,198	3,891,287	2,239,091	10,157,580
Other business income.....	60,075	112,998	183,869	35,650	58,158	28,940	61,121
Business deductions, total ^{1,2}	11,815,156	16,458,372	19,619,081	6,190,905	3,220,073	1,754,184	8,453,919
Cost of sales and operations.....	6,936,864	8,518,886	9,698,748	2,604,520	1,506,477	729,162	4,858,588
Inventory, beginning of year.....	88,972	130,713	680,612	164,714	85,768	17,164	412,966
Cost of labor.....	1,569,865	2,115,317	1,632,100	408,838	114,552	213,579	895,130
Purchases.....	1,733,379	2,676,000	5,413,515	1,484,747	884,658	324,796	2,719,313
Materials and supplies.....	2,652,375	2,560,791	1,486,406	211,131	336,127	91,614	847,534
Other costs.....	1,105,539	1,141,326	1,217,823	502,514	179,022	97,695	438,592
Inventory, end of year.....	213,266	105,263	731,708	167,424	93,651	15,685	454,948
Advertising expenses.....	68,851	161,909	134,708	7,581	48,255	5,581	73,291
Bad debts from sales or services.....	*6,857	4,587	23,429	*3,926	5,736	*1,267	12,499
Car and truck expenses.....	1,051,843	865,341	543,091	190,345	109,835	57,508	185,403
Commissions.....	105,737	107,870	233,903	105,081	46,804	25,847	56,171
Depreciation.....	*51	*3,275	*1,188	*312	*2		*874
Depreciation.....	424,288	860,838	1,089,088	527,383	124,571	127,975	309,158
Employee benefit programs.....	20,171	31,047	58,248	10,140	7,704	15,985	24,420
Insurance.....	323,571	605,104	511,140	246,807	43,865	53,037	167,430
Legal and professional services.....	68,737	110,430	133,426	23,258	22,196	14,607	73,364
Meals and entertainment deducted.....	54,726	49,281	57,327	9,504	23,862	2,625	21,336
Mortgage interest.....	36,297	57,240	87,293	27,724	11,041	*3,294	45,234
Other interest paid on business indebtedness.....	54,310	127,305	165,826	79,394	22,045	25,664	38,722
Office expenses.....	51,423	85,878	131,599	9,423	50,058	15,797	56,320
Pension and profit-sharing plans.....	--	*5,710	19,194	*600	11,794	*1,960	4,840
Rent on machinery and equipment.....	44,260	177,645	192,121	68,291	57,208	17,737	48,885
Rent on business property.....	104,918	138,470	530,185	27,335	94,122	90,329	318,398
Repairs.....	97,527	405,275	658,113	443,720	51,581	23,365	139,448
Supplies.....	451,420	676,628	435,921	136,664	68,277	48,912	182,067
Net salaries and wages.....	577,536	1,489,296	1,889,935	574,256	338,928	223,856	752,895
Taxes paid.....	145,071	313,898	461,499	115,765	76,414	55,001	214,319
Travel.....	31,190	90,646	94,482	13,626	28,994	2,882	48,980
Utilities.....	153,442	247,792	387,808	51,719	86,528	53,605	195,957
Home office business deductions.....	80,723	34,788	64,647	*1,888	38,405	*1,902	22,451
Other business deductions.....	903,750	1,268,341	1,998,415	909,491	345,072	151,878	591,974
Net income ^{1,2}	4,494,709	4,275,522	3,917,420	909,422	729,372	513,848	1,764,779
Returns with Schedule C-EZ:							
Number of returns.....	47,940	28,634	32,266	*6,304	*1,236	*4,736	19,990
Business receipts.....	250,173	151,138	128,218	*20,002	*4,901	*34,733	68,583
Total deductions.....	21,592	20,894	17,748	*2,152	*296	*4,406	10,894
Net income.....	228,581	130,244	110,470	*17,850	*4,604	*30,327	57,689

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Transportation and public utilities					Wholesale and retail trade			
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snowplowing, road clearing, etc.	Total	Wholesale trade		
							Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH AND WITHOUT NET INCOME									
Number of returns ¹	711,367	76,462	478,197	112,939	43,770	2,860,073	416,143	249,912	166,231
Business receipts, total ¹	35,886,552	1,782,770	28,454,289	4,255,182	1,394,311	244,689,874	38,813,767	20,909,160	17,904,607
Income from sales and operations ¹	35,301,225	1,772,011	28,014,357	4,122,761	1,392,096	241,917,575	38,391,501	20,703,250	17,688,251
Other business income.....	585,326	10,758	439,932	132,421	2,215	2,772,299	422,266	205,910	216,355
Business deductions, total ^{1,2}	30,814,523	1,306,306	24,661,990	3,718,392	1,127,835	229,919,587	33,835,159	17,545,125	16,290,034
Cost of sales and operations.....	5,588,556	*38,383	3,249,830	1,926,722	373,622	163,279,115	25,207,293	12,521,353	12,685,940
Inventory, beginning of year.....	152,239	—	48,625	91,664	*11,951	22,225,425	1,764,696	1,164,944	599,753
Cost of labor.....	914,497	*33,914	818,899	*35,729	*25,955	2,553,069	300,437	255,006	45,431
Purchases.....	2,505,732	*2,132	810,635	1,598,062	94,902	151,121,071	23,030,194	11,270,158	11,760,036
Materials and supplies.....	452,923	*1,343	324,814	*85,291	*41,474	4,688,438	676,240	431,428	244,812
Other costs.....	1,713,818	*2,336	1,296,276	203,807	211,399	5,696,679	1,332,990	699,551	633,439
Inventory, end of year.....	150,653	*1,343	49,420	87,831	*12,060	23,005,566	1,897,265	1,299,733	597,531
Advertising expenses.....	143,263	7,028	62,370	55,503	18,361	2,557,819	244,761	174,410	70,350
Bad debts from sales or services.....	12,071	*33	6,459	4,495	*1,083	327,426	50,482	27,579	22,904
Car and truck expenses.....	2,829,459	141,060	2,438,759	187,734	61,907	4,564,640	1,249,655	757,615	492,040
Commissions.....	630,844	56,880	485,546	77,608	10,810	1,810,806	671,567	367,628	303,939
Depreciation.....	4,936	*2	*4,872	62	()	14,066	*936	*710	*226
Depreciation.....	2,972,259	95,913	2,564,798	223,722	87,828	4,253,104	515,403	332,881	182,522
Employee benefit programs.....	53,924	*5,501	40,906	5,724	*1,793	198,310	23,756	11,413	12,344
Insurance.....	1,717,469	121,793	1,506,993	51,618	37,065	2,316,641	220,291	119,821	100,471
Legal and professional services.....	167,127	6,780	114,601	38,272	7,474	941,728	136,746	78,814	57,932
Meals and entertainment deducted.....	581,155	17,299	528,550	21,594	13,712	732,304	301,692	208,687	93,005
Mortgage interest.....	160,133	*6,298	128,857	21,023	3,955	955,474	52,045	22,489	29,556
Other interest paid on business indebtedness.....	465,956	32,154	394,494	27,062	12,246	1,338,357	157,077	88,803	68,274
Office expenses.....	180,176	17,020	123,724	29,051	10,381	1,128,645	264,781	165,076	99,705
Pension and profit-sharing plans.....	25,837	*186	23,942	*1,461	*248	63,741	11,497	7,623	3,874
Rent on machinery and equipment.....	683,383	91,586	548,676	34,297	8,823	753,554	85,738	45,386	40,352
Rent on business property.....	381,710	67,143	208,099	96,863	9,604	7,019,955	426,697	234,033	192,665
Repairs.....	2,480,022	109,580	2,295,921	47,017	27,504	1,780,005	169,694	84,984	84,710
Supplies.....	481,804	25,126	392,224	27,439	37,015	2,466,966	314,057	135,093	178,963
Net salaries and wages.....	2,260,099	*59,024	1,854,295	208,004	138,775	13,816,198	964,530	554,557	409,973
Taxes paid.....	831,058	26,545	730,362	53,436	20,714	4,326,726	253,794	157,674	96,120
Travel.....	329,092	14,668	220,090	78,325	16,009	1,313,425	428,925	285,732	143,194
Utilities.....	478,422	42,946	326,145	71,741	37,590	5,289,067	507,987	304,719	203,783
Home office business deductions.....	53,069	*1,256	36,322	5,274	*10,217	336,852	99,322	58,633	40,690
Other business deductions.....	7,280,343	322,091	6,360,610	416,791	180,849	8,280,668	1,464,264	794,481	669,783
Net income less deficit ^{1,2}	5,071,564	476,464	3,795,960	533,189	265,951	14,771,812	4,978,555	3,364,008	1,614,547
Net income ^{1,2}	5,980,520	529,607	4,377,280	750,177	323,455	20,795,068	5,667,159	3,766,177	1,900,982
Deficit ²	908,956	53,144	581,320	216,988	57,504	6,023,456	688,604	402,169	286,435

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Transportation and public utilities					Wholesale and retail trade			
	Total	Local and interurban passenger transit	Trucking and warehousing	All other transportation	Communication services and utilities, including dumps, snow-plowing, road clearing, etc.	Total	Wholesale trade		
							Total	Durable goods including machinery, wood, metals, etc.	Nondurable goods, including food, fiber, chemicals, etc.
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
BUSINESSES WITH NET INCOME									
Number of returns ¹	581,016	69,125	397,393	81,887	32,610	1,635,393	299,045	182,670	116,375
Business receipts, total ¹	29,648,349	1,549,318	23,437,761	3,424,080	1,237,190	201,887,882	33,898,970	18,569,425	15,329,545
Income from sales and operations ¹	29,147,160	1,539,117	23,067,319	3,305,526	1,235,198	199,702,906	33,525,367	18,377,087	15,148,280
Other business income.....	501,189	*10,200	370,442	118,554	*1,993	2,284,975	373,603	192,338	181,265
Business deductions, total ^{1,2}	23,667,828	1,019,710	19,060,481	2,673,903	913,734	181,192,791	28,231,810	14,803,248	13,428,562
Cost of sales and operations.....	4,214,459	*7,693	2,467,493	1,416,597	322,676	132,027,203	21,194,138	10,633,687	10,560,451
Inventory, beginning of year.....	58,660	—	18,812	*30,606	*11,242	15,128,760	1,324,801	808,684	516,117
Cost of labor.....	704,573	*3,225	665,330	*30,387	*5,631	1,967,200	209,891	169,200	40,691
Purchases.....	1,696,650	*2,132	388,686	1,233,507	*72,323	122,494,205	19,310,963	9,611,754	9,699,209
Materials and supplies.....	261,383	—	215,612	*10,210	*35,561	3,507,107	570,340	330,761	239,579
Other costs.....	1,548,427	*2,336	1,205,620	*132,466	*208,006	4,832,450	1,188,887	618,238	570,649
Inventory, end of year.....	55,234	—	24,568	*20,579	*10,088	15,902,519	1,410,743	904,950	505,793
Advertising expenses.....	107,278	3,097	47,978	39,472	16,730	1,952,285	180,105	132,216	47,889
Bad debts from sales or services.....	6,929	*31	2,464	*4,434	—	241,058	31,360	13,524	17,836
Car and truck expenses.....	2,164,782	107,822	1,842,155	156,940	57,865	3,183,441	1,008,450	615,145	393,305
Commissions.....	499,574	47,948	370,323	72,559	8,743	1,447,527	575,484	331,577	243,907
Depletion.....	4,914	*2	*4,871	*41	()	12,656	*754	*710	*44
Depreciation.....	2,101,188	65,689	1,857,066	134,447	43,986	2,814,059	399,596	252,873	146,724
Employee benefit programs.....	32,455	*5,343	21,178	*4,805	*1,130	153,021	17,178	6,968	10,210
Insurance.....	1,375,185	95,004	1,207,004	42,933	30,244	1,746,014	175,833	91,208	84,624
Legal and professional services.....	105,398	5,531	83,432	11,664	4,769	666,940	102,101	61,313	40,789
Meals and entertainment deducted.....	506,982	16,860	462,362	14,984	12,775	535,811	251,479	183,030	68,449
Mortgage interest.....	123,360	*3,978	99,525	16,964	2,894	640,020	39,370	19,573	19,797
Other interest paid on business indebtedness.....	315,792	24,753	278,833	6,819	5,386	931,952	117,520	59,445	58,075
Office expenses.....	138,331	12,233	95,836	20,805	9,456	812,831	195,270	114,431	80,839
Pension and profit-sharing plans.....	16,318	*186	14,432	*1,453	*248	49,398	10,649	7,027	3,621
Rent on machinery and equipment.....	563,592	81,840	446,514	27,148	8,089	531,753	71,029	35,945	35,084
Rent on business property.....	260,602	55,970	141,345	54,750	8,538	5,015,822	328,465	169,323	159,142
Repairs.....	1,999,391	87,437	1,850,287	38,333	23,335	1,269,260	144,817	76,877	67,939
Supplies.....	375,307	14,703	319,925	15,114	25,565	1,673,136	283,272	120,402	162,870
Net salaries and wages.....	1,744,686	*49,053	1,413,737	161,684	120,212	10,865,629	862,686	525,011	337,676
Taxes paid.....	640,826	23,829	569,052	29,537	18,408	3,380,543	213,231	133,885	79,346
Travel.....	245,759	10,560	168,042	52,853	14,303	897,063	333,993	229,949	104,044
Utilities.....	348,913	32,349	252,021	41,929	22,613	3,836,987	408,659	244,351	164,308
Home office business deductions.....	32,294	*965	25,187	*3,745	*2,397	249,460	88,966	57,470	31,496
Other business deductions.....	5,721,157	266,822	5,004,873	296,342	153,121	6,205,078	1,185,238	682,376	502,862
Net income ^{1,2}	5,980,520	529,607	4,377,280	750,177	323,455	20,795,068	5,667,159	3,766,177	1,900,982
Returns with Schedule C-EZ:									
Number of returns.....	47,017	*1,242	25,986	16,857	*2,933	160,618	35,251	19,639	15,612
Business receipts.....	112,391	*770	66,329	35,101	*10,191	432,345	147,628	41,673	105,955
Total deductions.....	22,359	*11	14,545	7,553	*250	53,995	12,168	4,933	7,235
Net income.....	90,032	*759	51,784	27,549	*9,941	378,350	135,460	36,740	98,720

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Wholesale and retail trade—Continued						
	Total	Retail trade					General merchandise stores
		Building materials, paint, hardware, garden supply, and mobile home dealers					
		Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	2,443,930	53,142	10,711	4,122	10,612	27,697	48,154
Business receipts, total ¹	205,876,107	8,412,282	2,143,907	460,712	2,298,784	3,508,859	5,065,019
Income from sales and operations ¹	203,526,074	8,365,548	2,141,839	460,050	2,277,458	3,486,202	4,989,717
Other business income.....	2,350,033	46,714	2,068	*662	21,327	22,658	75,302
Business deductions, total ^{1,2}	196,084,428	7,851,486	2,021,044	407,535	2,149,832	3,273,075	4,534,174
Cost of sales and operations.....	138,071,822	5,586,532	1,503,136	220,823	1,538,436	2,324,137	3,463,361
Inventory, beginning of year.....	20,460,729	1,155,933	170,514	*52,709	687,945	244,765	567,616
Cost of labor.....	2,252,631	162,532	*36,301	*522	*14,817	110,892	*2,353
Purchases.....	128,090,877	5,086,778	1,391,846	206,962	1,406,852	2,081,118	3,287,285
Materials and supplies.....	4,012,198	207,159	*73,835	*952	*1	132,371	51,270
Other costs.....	4,363,689	225,853	*23,111	*15,646	137,907	49,190	166,878
Inventory, end of year.....	21,108,301	1,251,724	192,471	*55,968	709,085	294,199	611,840
Advertising expenses.....	2,313,058	101,511	17,830	8,625	32,404	42,653	45,721
Bad debts from sales or services.....	276,943	17,156	*9,229	*88	6,298	*1,541	5,816
Car and truck expenses.....	3,314,985	137,457	37,744	6,206	20,233	73,274	57,951
Commissions.....	1,139,238	10,609	*5,132	*3	*770	4,704	35,406
Depletion.....	13,130	*2	--	--	--	*2	(¹)
Depreciation.....	3,737,702	225,359	51,105	9,987	41,611	122,657	96,230
Employee benefit programs.....	174,554	10,288	*2,812	*4,123	1,807	*1,546	7,010
Insurance.....	2,096,350	124,687	30,164	11,353	36,650	46,501	31,317
Legal and professional services.....	804,982	43,597	19,980	*867	10,360	12,391	16,652
Meals and entertainment deducted.....	430,612	7,472	2,542	*57	321	4,552	8,622
Mortgage interest.....	903,429	46,047	*4,763	*3,118	10,705	27,461	13,653
Other interest paid on business indebtedness....	1,181,280	78,870	11,668	*297	23,036	43,868	22,864
Office expenses.....	863,864	31,483	9,796	4,676	7,841	9,170	19,373
Pension and profit-sharing plans.....	52,244	*2,496	*370	*756	*1,218	*153	*645
Rent on machinery and equipment.....	667,817	17,059	*1,617	*6,225	3,472	5,745	2,153
Rent on business property.....	6,593,258	114,250	10,641	*10,704	45,983	46,921	135,812
Repairs.....	1,610,311	73,069	13,398	3,133	13,623	42,914	18,589
Supplies.....	2,152,909	64,111	30,918	*2,692	7,651	22,850	56,018
Net salaries and wages.....	12,851,669	561,918	118,090	77,400	196,467	169,962	198,424
Taxes paid.....	4,072,932	187,808	52,496	10,658	55,199	69,456	76,586
Travel.....	884,499	17,376	6,109	*49	4,509	6,709	21,697
Utilities.....	4,781,081	166,520	27,875	12,701	46,798	79,145	81,222
Home office business deductions.....	237,529	*882	--	*882	--	--	*5,430
Other business deductions.....	6,816,404	224,254	53,610	12,115	44,440	114,090	110,666
Net income less deficit ^{1,2}	9,793,057	560,780	122,862	53,177	148,952	235,788	530,845
Net income ^{1,2}	15,127,909	711,002	138,162	53,464	177,109	342,267	627,395
Deficit ²	5,334,852	150,222	15,299	*288	28,157	106,479	96,550

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued						
	Retail trade						General merchandise stores
	Total	Building materials, paint, hardware, garden supply, and mobile home dealers					
		Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores	Retail nurseries, garden supply stores, and mobile home dealers	
	(33)	(34)	(35)	(36)	(37)	(38)	(39)
BUSINESSES WITH NET INCOME							
Number of returns ¹	1,336,348	41,294	9,967	4,118	6,653	20,556	36,409
Business receipts, total ¹	168,088,912	6,998,690	1,742,823	454,031	1,821,076	2,980,760	4,681,992
Income from sales and operations ¹	166,177,540	6,967,303	1,740,862	453,369	1,809,956	2,963,115	4,636,591
Other business income.....	1,911,373	31,387	1,960	662	11,120	17,645	45,401
Business deductions, total ^{1,2}	152,980,981	6,287,688	1,604,661	400,567	1,643,967	2,638,493	4,054,597
Cost of sales and operations.....	110,833,064	4,624,239	1,205,347	218,397	1,211,413	1,989,081	3,194,604
Inventory, beginning of year.....	13,803,959	751,439	99,779	52,516	427,418	171,726	446,798
Cost of labor.....	1,757,309	123,028	6,289	522	9,108	105,108	2,353
Purchases.....	103,183,242	4,243,527	1,121,120	204,618	1,135,998	1,781,792	3,024,372
Materials and supplies.....	2,936,768	169,190	70,036	952	1	98,201	34,903
Other costs.....	3,643,563	180,468	22,885	15,632	102,319	39,632	161,756
Inventory, end of year.....	14,491,777	843,413	116,761	55,843	463,430	207,379	475,577
Advertising expenses.....	1,772,180	74,403	13,294	8,591	22,768	29,750	40,059
Bad debts from sales or services.....	209,698	11,687	3,878	74	6,195	1,541	4,826
Car and truck expenses.....	2,174,991	96,062	20,387	5,831	14,091	55,753	45,172
Commissions.....	872,043	9,890	5,043	()	770	4,077	28,712
Depletion.....	11,902	2				2	
Depreciation.....	2,414,463	171,149	43,791	9,232	30,165	87,961	82,731
Employee benefit programs.....	135,843	7,756	2,046	4,123	1,488	99	1,990
Insurance.....	1,570,181	96,541	23,432	11,339	26,869	34,900	25,423
Legal and professional services.....	564,838	33,665	18,750	804	6,634	7,478	13,658
Meals and entertainment deducted.....	284,332	6,243	2,366	57	228	3,591	7,384
Mortgage interest.....	600,650	31,908	1,132	3,072	9,546	18,159	12,710
Other interest paid on business indebtedness.....	814,431	55,943	7,272	297	14,382	33,992	11,203
Office expenses.....	617,561	24,157	7,669	4,654	5,558	6,276	17,004
Pension and profit-sharing plans.....	38,750	2,496	370	756	1,218	153	645
Rent on machinery and equipment.....	460,725	14,058	1,146	6,196	2,649	4,067	2,052
Rent on business property.....	4,687,357	81,122	8,947	10,704	37,708	23,764	99,091
Repairs.....	1,124,443	54,417	10,521	2,462	9,881	31,553	13,829
Supplies.....	1,389,864	50,174	30,247	2,614	6,162	11,151	50,862
Net salaries and wages.....	10,002,943	415,820	97,152	76,307	138,132	104,229	161,715
Taxes paid.....	3,167,312	150,928	44,977	9,953	37,486	58,512	69,039
Travel.....	563,069	12,833	5,911	35	2,638	4,249	17,983
Utilities.....	3,428,328	121,053	21,049	12,498	33,199	54,307	66,560
Home office business deductions.....	160,494	882	--	882	--	--	3,785
Other business deductions.....	5,019,841	139,586	29,935	11,689	24,787	73,175	80,604
Net income ^{1,2}	15,127,909	711,002	138,162	53,464	177,109	342,267	627,395
Returns with Schedule C-EZ:							
Number of returns.....	125,367	2,352	--	1,235	3	1,113	5,617
Business receipts.....	284,717	4,148	--	3,023	1	1,124	12,627
Total deductions.....	41,827	674	--	--	--	674	2,957
Net income.....	242,890	3,474	--	3,023	1	450	9,670

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Food stores			Automotive dealers and service stations				
	Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	152,212	83,374	68,838	192,931	13,672	65,857	36,439	76,964
Business receipts, total ¹	34,711,250	26,422,754	8,288,496	55,661,101	1,721,872	16,478,374	26,159,866	11,302,989
Income from sales and operations ¹	34,402,569	26,152,125	8,250,444	55,272,211	1,710,510	16,338,670	26,025,080	11,197,950
Other business income.....	308,681	270,629	38,052	388,890	11,362	137,704	134,787	105,038
Business deductions, total ^{1,2}	33,420,245	25,526,473	7,893,772	53,902,995	1,682,523	15,970,604	25,636,329	10,613,540
Cost of sales and operations.....	26,013,216	20,695,120	5,318,096	45,477,951	1,481,564	13,669,692	22,065,961	8,260,734
Inventory, beginning of year.....	2,082,637	1,760,084	322,553	4,051,158	267,626	1,493,513	646,715	1,643,303
Cost of labor.....	297,005	114,351	182,655	352,237	*6,503	66,669	150,845	128,220
Purchases.....	24,568,877	19,983,181	4,585,696	42,601,233	1,472,876	12,711,322	20,900,479	7,516,555
Materials and supplies.....	592,913	288,776	304,137	1,114,591	*340	282,003	575,064	257,184
Other costs.....	553,206	341,469	211,737	1,498,913	*8,715	739,408	394,316	356,474
Inventory, end of year.....	2,081,423	1,792,740	288,683	4,140,182	274,497	1,623,223	601,459	1,641,002
Advertising expenses.....	163,973	101,018	62,955	257,488	9,191	73,946	56,649	117,701
Bad debts from sales or services.....	12,878	11,162	1,715	87,417	1,220	49,958	22,408	13,831
Car and truck expenses.....	203,223	98,573	104,651	316,779	18,026	114,960	47,334	136,460
Commissions.....	45,985	13,708	32,277	159,908	*3,252	121,237	3,332	32,088
Depletion.....	*1,429	*232	*1,196	621	*55	*363	*192	*11
Depreciation.....	512,927	340,528	172,399	445,464	6,078	64,734	230,214	144,438
Employee benefit programs.....	31,657	22,662	8,994	28,345	3,816	4,241	11,958	8,330
Insurance.....	260,416	184,506	75,910	466,948	15,086	134,474	185,488	131,901
Legal and professional services.....	98,551	60,111	38,440	136,963	3,616	48,896	47,613	36,837
Meals and entertainment deducted.....	8,977	3,548	5,428	46,174	5,588	15,398	3,208	21,980
Mortgage interest.....	146,987	104,164	42,823	183,916	*1,801	72,676	54,442	54,997
Other interest paid on business indebtedness.....	161,349	121,089	40,261	254,512	9,454	94,198	53,557	97,303
Office expenses.....	51,115	32,055	19,060	144,317	3,062	62,040	24,930	54,284
Pension and profit-sharing plans.....	2,102	1,267	*835	9,261	*418	*740	5,700	*2,404
Rent on machinery and equipment.....	82,928	60,162	22,765	83,272	2,061	15,789	47,319	18,103
Rent on business property.....	866,329	442,240	424,088	750,116	*995	154,394	418,362	176,365
Repairs.....	250,878	176,704	74,174	314,124	4,697	140,935	95,497	72,995
Supplies.....	239,227	114,670	124,557	263,337	3,976	97,843	92,260	69,257
Net salaries and wages.....	1,838,567	1,202,831	635,736	2,012,631	50,411	270,436	1,199,054	492,729
Taxes paid.....	552,190	391,664	160,526	725,259	17,255	153,062	392,319	162,622
Travel.....	20,128	7,339	12,789	80,181	7,398	25,537	4,665	42,580
Utilities.....	915,755	665,014	250,741	636,071	8,618	167,410	283,412	176,631
Home office business deductions.....	12,859	*894	*11,965	9,311	--	*974	*396	*7,941
Other business deductions.....	921,091	673,680	247,411	1,009,076	24,883	416,670	290,059	277,464
Net income less deficit ^{1,2}	1,291,164	896,281	394,883	1,758,106	39,349	505,770	523,538	689,448
Net income ^{1,2}	1,568,557	1,052,586	515,971	2,340,908	68,452	715,927	668,570	887,959
Deficit ²	277,394	156,306	121,088	582,802	*29,103	210,156	145,032	198,511

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Wholesale and retail trade—Continued							
	Retail trade—Continued							
	Food stores			Automotive dealers and service stations				
	Total	Grocery stores	All other food stores	Total	New car dealers (franchised)	Used car dealers	Gasoline service stations	All other automotive dealers
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
BUSINESSES WITH NET INCOME								
Number of returns ¹	110,255	65,237	45,019	127,671	7,481	43,004	23,854	53,332
Business receipts, total ¹	29,122,178	22,148,406	6,973,772	46,122,934	1,330,936	13,931,584	21,494,912	9,365,502
Income from sales and operations ¹	28,844,467	21,903,479	6,940,988	45,776,360	1,320,453	13,819,600	21,368,784	9,267,523
Other business income.....	277,711	244,927	32,784	346,574	10,483	111,984	126,128	97,979
Business deductions, total ^{1,2}	27,553,597	21,095,820	6,457,777	43,782,026	1,262,484	13,215,657	20,826,342	8,477,542
Cost of sales and operations.....	21,671,804	17,204,032	4,467,773	37,167,277	1,135,967	11,468,649	17,969,287	6,593,374
Inventory, beginning of year.....	1,666,471	1,438,320	228,152	2,827,866	180,324	1,001,036	456,115	1,190,392
Cost of labor.....	270,451	93,721	176,729	247,546	*5,240	55,379	103,908	83,020
Purchases.....	20,492,680	16,677,143	3,815,537	35,007,600	1,147,094	10,665,536	17,141,768	6,053,201
Materials and supplies.....	481,903	224,505	257,397	741,192	—	216,131	334,850	190,212
Other costs.....	445,918	245,913	200,006	1,389,141	*161	705,933	385,972	297,074
Inventory, end of year.....	1,685,619	1,475,571	210,048	3,046,069	196,852	1,175,366	453,327	1,220,524
Advertising expenses.....	128,946	79,241	49,705	206,506	8,237	59,059	44,854	94,356
Bad debts from sales or services.....	8,256	6,959	1,298	76,930	738	45,707	17,176	13,311
Car and truck expenses.....	147,204	73,942	73,262	234,418	5,293	85,022	39,570	104,533
Commissions.....	43,876	12,437	31,439	128,070	*1,409	105,195	2,661	18,806
Depletion.....	*1,429	*232	*1,196	*603	*55	*363	*186	—
Depreciation.....	375,479	243,291	132,188	347,706	4,669	48,432	171,053	123,551
Employee benefit programs.....	23,259	17,783	5,476	24,603	3,079	4,240	10,338	6,947
Insurance.....	197,741	143,156	54,585	355,306	6,062	95,615	155,160	98,469
Legal and professional services.....	80,826	49,985	30,841	101,665	1,271	33,017	37,988	29,388
Meals and entertainment deducted.....	7,202	2,581	4,621	38,291	4,025	11,634	2,320	20,313
Mortgage interest.....	90,751	62,412	28,339	140,076	*816	53,841	43,161	42,259
Other interest paid on business indebtedness.....	126,719	95,499	31,220	192,729	7,191	77,575	36,447	71,516
Office expenses.....	40,520	25,533	14,986	119,534	2,467	50,905	20,697	45,465
Pension and profit-sharing plans.....	1,277	1,185	*93	9,244	*401	*740	5,700	*2,404
Rent on machinery and equipment.....	72,834	55,517	17,317	66,174	1,969	11,036	40,720	12,450
Rent on business property.....	690,246	363,958	326,289	543,252	*735	90,058	326,402	126,058
Repairs.....	201,355	140,669	60,687	208,129	3,707	87,391	63,242	53,789
Supplies.....	182,867	101,196	91,671	202,930	3,020	68,729	73,974	57,206
Net salaries and wages.....	1,436,800	966,769	470,032	1,712,298	35,400	238,288	1,013,310	425,300
Taxes paid.....	451,262	330,218	121,045	586,934	5,895	123,572	327,746	129,722
Travel.....	17,713	5,769	11,944	58,273	7,381	17,151	3,776	29,965
Utilities.....	742,347	534,716	207,630	464,789	5,217	114,560	206,562	138,450
Home office business deductions.....	*12,377	*894	*11,483	*8,535	—	*214	*396	*7,925
Other business deductions.....	784,999	576,318	208,681	784,199	17,484	324,663	213,618	228,433
Net income ^{1,2}	1,568,557	1,052,586	515,971	2,340,908	68,452	715,927	668,570	887,959
Returns with Schedule C-EZ:								
Number of returns.....	*7,330	*1,235	*6,095	*8,314	—	*1,390	—	*6,924
Business receipts.....	*15,603	*2,442	*13,161	*28,938	—	*10,353	—	*18,585
Total deductions.....	*5,509	*1,530	*3,978	*3,554	—	—	—	*3,554
Net income.....	*10,094	*912	*9,183	*25,384	—	*10,353	—	*15,031

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Wholesale and retail trade—Continued							
	Retail trade—Continued							
	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	73,582	98,310	150,360	44,939	6,987	17,583	116,387	33,609
Business receipts, total ¹	5,902,184	9,735,733	21,741,116	4,101,151	4,403,783	5,557,424	3,743,662	2,792,339
Income from sales and operations ¹	5,865,970	9,596,868	21,597,755	4,001,310	4,380,687	5,455,818	3,646,824	2,627,547
Other business income.....	36,214	138,865	143,361	99,841	23,095	101,606	96,838	164,792
Business deductions, total ^{1,2}	5,687,532	9,233,280	20,736,895	3,891,129	3,967,351	5,436,080	3,599,153	2,676,246
Cost of sales and operations.....	3,597,995	5,862,002	9,101,318	1,967,703	3,245,862	4,370,937	2,257,453	1,822,849
Inventory, beginning of year.....	1,377,866	1,171,160	324,520	139,773	463,651	837,676	1,582,041	515,882
Cost of labor.....	23,227	331,144	558,014	*40,174	*22,220	*11,608	14,212	*38,524
Purchases.....	3,326,031	5,200,893	8,163,763	1,803,576	3,153,025	4,102,262	1,968,215	1,807,683
Materials and supplies.....	71,744	258,161	170,513	55,359	*10,251	*4,152	154,634	*2,293
Other costs.....	73,560	220,813	263,839	63,001	30,443	*234,079	116,653	130,554
Inventory, end of year.....	1,274,433	1,320,169	379,430	134,179	433,727	618,840	1,578,303	572,287
Advertising expenses.....	122,513	264,430	447,596	47,777	32,760	19,447	56,644	43,666
Bad debts from sales or services.....	3,705	7,007	5,193	22,791	6,887	15,161	2,651	*387
Car and truck expenses.....	70,797	233,623	159,120	39,294	16,897	16,143	142,757	38,653
Commissions.....	15,168	65,880	32,095	*8,066	*14,589	*329	48,086	19,845
Depletion.....	*5	*783	*3,537	*319	—	—	*6	*13
Depreciation.....	81,071	293,334	708,303	125,863	37,081	77,035	86,472	46,880
Employee benefit programs.....	5,132	12,000	28,000	*2,488	*2,334	*1,676	1,891	*464
Insurance.....	53,765	136,157	398,457	78,976	31,029	39,847	32,752	32,101
Legal and professional services.....	27,407	44,424	133,634	34,971	12,954	19,610	15,485	8,176
Meals and entertainment deducted.....	9,482	43,387	8,980	4,856	781	2,334	24,365	10,382
Mortgage interest.....	30,861	53,665	160,082	28,376	4,210	35,641	11,823	16,762
Other interest paid on business indebtedness.....	26,195	83,084	163,984	28,030	8,067	18,573	23,751	24,787
Office expenses.....	31,809	77,801	52,220	7,144	12,788	10,685	33,761	11,776
Pension and profit-sharing plans.....	*1,391	*13,119	3,544	—	8,306	*201	*39	*4,044
Rent on machinery and equipment.....	31,990	50,895	121,213	25,662	11,102	8,780	43,206	16,535
Rent on business property.....	513,937	340,748	1,521,582	195,204	58,865	172,709	247,842	61,952
Repairs.....	42,572	66,094	343,104	79,926	17,899	26,804	38,390	14,803
Supplies.....	88,514	88,647	362,225	70,688	16,942	46,638	33,871	33,849
Net salaries and wages.....	426,083	596,766	3,912,103	461,816	257,899	191,746	141,583	160,488
Taxes paid.....	131,959	213,307	976,874	229,568	42,589	96,305	60,756	53,062
Travel.....	40,737	52,233	20,749	3,725	5,177	*3,949	58,297	27,714
Utilities.....	142,438	258,067	1,062,767	237,805	43,145	117,074	78,603	46,036
Home office business deductions.....	*15,919	28,007	2,568	*1,892	—	*799	13,764	*2,734
Other business deductions.....	173,908	346,596	1,007,647	188,190	79,211	143,676	142,209	80,690
Net income less deficit ^{1,2}	214,596	502,449	1,004,190	210,022	436,432	121,984	144,509	114,993
Net income ^{1,2}	478,837	926,920	1,533,502	393,965	441,209	191,925	339,818	216,801
Deficit ²	264,241	424,471	529,312	183,942	*4,777	69,942	195,308	102,708

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places	Drug stores	Liquor stores	Used merchandise and antique stores	Sporting goods and bicycle shops
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
BUSINESSES WITH NET INCOME								
Number of returns ¹	44,555	61,022	92,135	22,047	6,830	10,146	60,000	12,524
Business receipts, total ¹	4,398,784	8,306,050	17,296,291	2,965,916	4,355,186	4,143,286	2,898,994	2,394,133
Income from sales and operations ¹	4,372,623	8,185,630	17,187,254	2,880,891	4,332,082	4,065,479	2,816,301	2,231,549
Other business income.....	26,162	120,420	109,037	85,225	23,095	77,807	82,693	162,584
Business deductions, total ^{1,2}	3,919,948	7,379,130	15,762,790	2,571,951	3,913,977	3,951,360	2,559,176	2,177,332
Cost of sales and operations.....	2,541,305	4,986,144	6,978,445	1,298,046	3,209,560	3,242,578	1,702,738	1,593,097
Inventory, beginning of year.....	809,870	824,068	222,228	78,235	437,050	410,603	944,440	436,252
Cost of labor.....	*11,131	330,180	396,119	*30,137	*19,515	*9,462	*9,889	*38,518
Purchases.....	2,398,353	4,326,136	6,317,153	1,150,812	3,141,238	3,016,901	1,430,193	1,454,068
Materials and supplies.....	64,832	232,389	108,786	54,128	*9,485	*2,875	141,615	*1,743
Other costs.....	43,773	209,249	182,707	*61,523	*11,877	*234,078	110,295	104,782
Inventory, end of year.....	786,653	935,879	248,547	76,790	409,606	431,341	933,694	442,265
Advertising expenses.....	80,112	211,095	375,363	31,414	32,025	14,792	41,550	38,107
Bad debts from sales or services.....	2,930	6,724	1,332	*20,209	6,833	13,032	*650	*386
Car and truck expenses.....	57,149	144,436	96,318	17,878	16,474	9,721	86,780	24,183
Commissions.....	14,102	56,668	25,420	*7,302	*14,589	--	40,913	17,940
Depletion.....	--	*768	*2,707	--	--	--	--	*13
Depreciation.....	51,021	124,522	472,317	73,924	36,749	56,039	41,541	33,456
Employee benefit programs.....	*2,259	9,103	19,377	*1,883	*2,334	*1,676	*1,850	*17
Insurance.....	34,637	103,451	311,443	57,305	30,702	25,626	23,163	27,874
Legal and professional services.....	*17,016	35,369	95,790	24,991	12,582	11,504	8,976	6,710
Meals and entertainment deducted.....	5,941	28,260	5,409	4,210	749	*1,684	11,632	6,483
Mortgage interest.....	20,873	45,091	116,205	*5,749	3,739	28,973	7,256	15,561
Other interest paid on business indebtedness.....	16,110	48,506	117,342	20,324	7,980	14,660	14,305	21,186
Office expenses.....	22,241	60,136	42,672	4,376	12,673	8,076	19,470	9,246
Pension and profit-sharing plans.....	*1,268	*629	3,544	--	8,306	*201	*39	*4,044
Rent on machinery and equipment.....	11,634	29,632	101,179	25,015	11,078	*1,502	13,731	2,982
Rent on business property.....	336,249	240,709	1,167,657	124,152	58,865	123,107	136,229	40,442
Repairs.....	31,977	36,899	233,835	51,182	17,363	18,145	28,432	11,666
Supplies.....	36,508	64,104	262,204	52,262	18,942	11,905	18,859	8,154
Net salaries and wages.....	284,854	467,138	2,985,979	317,568	256,035	121,570	129,224	153,891
Taxes paid.....	92,808	170,823	753,737	162,583	42,105	67,715	47,858	47,891
Travel.....	32,361	38,761	14,952	*3,011	5,049	*3,057	21,420	15,560
Utilities.....	98,360	188,155	750,717	149,048	*41,495	73,025	57,276	34,323
Home office business deductions.....	*13,379	24,183	1,653	--	--	*799	*8,266	*2,515
Other business deductions.....	112,477	256,398	827,193	119,538	69,748	101,974	94,290	61,603
Net income ^{1,2}	478,837	926,920	1,533,502	393,965	441,209	191,925	339,618	216,801
Returns with Schedule C-EZ:								
Number of returns.....	*4,457	*4,860	*1,236	--	--	--	*4,260	--
Business receipts.....	*28,470	*14,620	*8,452	--	--	--	*6,861	--
Total deductions.....	*2,178	*1,425	--	--	--	--	*2,696	--
Net income.....	*26,292	*13,195	*8,452	--	--	--	*4,165	--

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Wholesale and retail trade--Continued			Total	Finance, insurance, and real estate			
	Retail trade--Continued				Finance			
	Sales by door-to-door, telephone, etc.	Gift, novelty, and souvenir shops	All other retail stores		Total	Credit agencies and mortgage bankers	Security and commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	866,042	78,349	511,343	1,273,020	129,807	19,847	59,112	50,847
Business receipts, total ¹	12,883,922	2,531,860	28,633,301	52,816,574	9,772,973	816,780	5,839,613	3,117,580
Income from sales and operations ¹	12,547,391	2,523,335	28,252,523	51,468,526	9,588,460	806,370	5,752,552	3,029,538
Other business income.....	336,531	8,525	380,778	1,348,048	184,513	10,410	86,061	88,042
Business deductions, total ^{1,2}	11,290,868	2,613,277	27,241,716	33,930,542	8,092,686	589,703	4,935,544	2,567,439
Cost of sales and operations.....	6,310,124	1,463,996	17,430,722	8,736,883	4,163,123	*274,200	3,065,332	823,591
Inventory, beginning of year.....	946,103	760,106	4,684,606	1,710,185	199,306	*37,777	63,863	97,666
Cost of labor.....	64,477	3,976	330,930	300,127	15,195	*1,871	*9,864	*3,459
Purchases.....	5,536,657	1,313,378	16,171,222	4,786,414	3,328,259	*225,501	2,345,256	757,501
Materials and supplies.....	528,888	109,777	680,491	349,813	33,040	--	29,849	*3,191
Other costs.....	361,985	16,442	407,570	3,135,070	742,361	*9,050	689,022	44,289
Inventory, end of year.....	1,127,985	739,883	4,844,096	1,544,726	155,038	--	72,523	82,515
Advertising expenses.....	190,506	44,657	474,370	1,123,747	67,148	11,000	21,977	34,172
Bad debts from sales or services.....	50,259	684	38,949	200,663	130,347	*13,490	41,676	75,181
Car and truck expenses.....	1,183,924	58,929	639,440	3,491,639	316,219	40,403	148,506	127,310
Commissions.....	311,541	35,429	336,503	2,748,014	497,707	62,853	263,272	171,581
Depletion.....	*2,828	*8	*3,579	19,700	478	*17	204	*258
Depreciation.....	212,074	78,321	711,286	1,275,832	150,871	14,623	56,536	79,712
Employee benefit programs.....	4,364	*1,161	37,744	113,386	6,617	--	3,720	2,897
Insurance.....	97,900	34,817	277,181	535,446	62,491	2,734	23,066	36,691
Legal and professional services.....	61,234	16,546	134,778	568,575	137,550	11,767	60,444	65,339
Meals and entertainment deducted.....	152,180	10,499	92,139	893,419	113,658	10,109	67,519	36,030
Mortgage interest.....	11,306	11,296	148,802	543,642	44,479	*1,716	19,275	23,488
Other interest paid on business indebtedness.....	81,137	32,434	173,643	624,935	214,083	8,412	55,115	150,556
Office expenses.....	155,774	16,096	207,945	1,132,234	136,487	10,540	66,526	59,420
Pension and profit-sharing plans.....	*1,756	*4	5,335	29,690	2,347	*36	2,141	*170
Rent on machinery and equipment.....	50,114	11,714	111,194	331,003	49,069	*4,586	21,476	23,007
Rent on business property.....	138,078	291,778	1,184,057	1,210,382	218,816	9,202	124,216	85,398
Repairs.....	86,484	17,141	220,434	324,234	35,298	5,210	8,998	21,090
Supplies.....	333,755	57,953	397,136	533,112	67,032	6,995	28,969	31,067
Net salaries and wages.....	221,308	139,967	1,730,371	2,173,982	270,046	*21,249	112,110	136,687
Taxes paid.....	113,909	72,100	540,660	547,421	58,255	3,802	23,397	31,056
Travel.....	310,833	31,455	190,249	550,576	119,139	4,997	66,472	47,670
Utilities.....	247,936	75,025	672,616	1,259,533	126,571	16,429	47,715	62,427
Home office business deductions.....	79,821	*20,361	43,383	160,853	29,338	*8,120	6,806	14,412
Other business deductions.....	867,954	90,904	1,430,332	4,756,034	1,075,201	47,212	600,069	427,920
Net income less deficit ^{1,2}	1,594,188	-81,338	1,391,038	18,865,707	1,683,498	227,088	907,880	548,731
Net income ^{1,2}	2,564,975	167,230	2,624,866	21,307,515	2,366,090	255,911	1,236,710	873,469
Deficit ²	970,787	248,568	1,233,828	2,441,808	682,592	28,823	329,030	324,739

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Wholesale and retail trade—Continued			Finance, insurance, and real estate				
	Retail trade—Continued			Total	Finance			
	Sales by door-to-door, telephone, etc.	Gift, novelty, and souvenir shops	All other retail stores		Total	Credit agencies and mortgage bankers	Security and commodity brokers and services	Other financial services
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
BUSINESSES WITH NET INCOME								
Number of returns ¹	428,359	26,213	256,888	965,149	95,902	14,013	41,007	40,882
Business receipts, total ¹	10,296,015	1,501,408	22,607,055	47,385,395	7,820,482	538,222	4,374,892	2,707,377
Income from sales and operations ¹	10,092,499	1,495,124	22,293,576	46,133,042	7,468,287	528,591	4,302,708	2,636,989
Other business income.....	203,516	6,284	313,479	1,252,353	152,204	9,632	72,185	70,388
Business deductions, total ^{1,2}	7,731,040	1,334,179	19,982,188	26,080,935	5,254,160	282,312	3,138,182	1,833,666
Cost of sales and operations.....	4,490,083	719,274	13,413,870	5,933,190	2,719,596	*11,132	2,039,658	668,806
Inventory, beginning of year.....	559,080	299,481	3,090,078	876,912	159,951	—	62,467	*97,484
Cost of labor.....	61,080	*1,127	206,774	153,282	11,738	*1,871	*9,863	*3
Purchases.....	3,789,208	730,804	12,660,195	3,242,506	2,098,537	*211	1,458,541	639,785
Materials and supplies.....	439,754	*12,882	441,091	243,504	31,848	—	29,452	*2,396
Other costs.....	208,451	10,042	289,503	2,297,365	565,260	*9,050	545,301	10,909
Inventory, end of year.....	567,490	335,061	3,273,771	880,380	147,736	—	65,965	*81,771
Advertising expenses.....	121,298	22,222	354,290	954,640	57,682	10,834	19,991	26,857
Bad debts from sales or services.....	30,636	*200	25,066	85,816	46,484	*12,624	*17,911	15,949
Car and truck expenses.....	822,743	24,928	351,514	2,885,144	243,291	30,222	107,048	106,021
Commissions.....	250,866	8,118	225,577	2,338,895	312,895	*51,627	111,687	149,581
Depletion.....	*2,828	*8	*3,544	14,887	192	*17	*43	*132
Depreciation.....	111,424	29,744	406,662	1,002,311	120,896	11,677	40,047	69,172
Employee benefit programs.....	4,181	*1,155	34,402	104,511	3,894	—	1,363	2,531
Insurance.....	71,284	17,110	192,575	441,207	46,893	2,689	17,289	26,915
Legal and professional services.....	27,488	6,646	87,953	378,262	76,409	11,345	30,623	34,441
Meals and entertainment deducted.....	101,467	4,843	54,535	767,070	88,541	9,945	50,355	28,241
Mortgage interest.....	8,258	7,991	65,508	252,597	14,159	*1,385	6,108	6,666
Other interest paid on business indebtedness.....	28,356	20,814	118,251	319,554	77,466	*6,585	32,365	38,516
Office expenses.....	93,163	9,420	134,873	944,309	117,042	9,876	54,810	52,355
* Pension and profit-sharing plans.....	*1,756	*3	5,298	27,401	2,261	*36	2,055	*170
Rent on machinery and equipment.....	38,006	*1,252	69,397	294,079	35,120	*4,586	15,781	14,753
Rent on business property.....	90,038	170,387	785,807	986,506	119,448	9,202	46,973	63,273
Repairs.....	66,047	9,613	141,553	251,264	21,005	4,473	4,814	11,718
Supplies.....	199,078	23,230	199,787	442,467	51,852	4,164	22,461	25,227
Net salaries and wages.....	167,801	97,588	1,294,659	1,988,128	231,768	*21,219	93,327	117,222
Taxes paid.....	78,296	49,061	396,290	397,468	40,265	2,623	13,637	24,005
Travel.....	196,430	12,997	112,670	464,969	94,152	4,213	47,081	42,859
Utilities.....	151,159	38,207	451,812	1,043,534	100,707	16,315	36,557	47,835
Home office business deductions.....	50,965	*4,987	28,146	136,025	26,289	*8,117	6,197	11,975
Other business deductions.....	513,572	54,379	1,019,280	3,581,900	605,536	37,406	319,993	248,137
Net income ^{1,2}	2,564,975	167,230	2,624,866	21,307,515	2,368,090	255,911	1,236,710	873,469
Returns with Schedule C-EZ:								
Number of returns.....	51,730	—	34,613	88,562	7,575	—	2,842	4,733
Business receipts.....	65,076	—	99,923	410,063	40,958	—	21,191	19,767
Total deductions.....	13,967	—	8,868	45,609	317	—	9	308
Net income.....	51,109	—	91,055	364,454	40,642	—	21,183	19,459

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Finance, insurance and real estate—Continued						
	Insurance		Total	Operations and lessors	Real estate		
	Insurance agents and brokers	Insurance services			Real estate agencies and brokers	Subdividers and developers	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	347,886	53,614	741,713	20,857	655,959	15,625	49,272
Business receipts, total ¹	16,015,056	2,065,086	24,963,459	1,100,886	19,406,804	2,502,584	1,953,185
Income from sales and operations ¹	15,733,175	2,062,117	24,084,774	1,050,224	18,650,355	2,473,052	1,911,143
Other business income.....	281,881	2,969	878,685	50,662	756,449	29,532	42,042
Business deductions, total ^{1,2}	8,930,108	1,206,857	15,700,890	1,032,825	10,888,045	2,360,592	1,419,428
Cost of sales and operations.....	879,951	162,200	3,531,610	117,068	1,300,031	1,731,260	383,253
Inventory, beginning of year.....	*7,445	*49,444	1,453,990	70,939	363,005	953,128	66,918
Cost of labor.....	*17,206	*94,932	172,795	*2,942	151,145	7,080	*11,628
Purchases.....	268,747	*8,099	1,181,309	46,135	584,619	525,817	24,738
Materials and supplies.....	29,589	*15,249	271,934	*1,326	96,235	169,707	*4,666
Other costs.....	567,939	*45,556	1,779,214	34,536	548,953	887,879	307,846
Inventory, end of year.....	*10,976	*51,081	1,327,632	38,813	443,925	812,351	32,542
Advertising expenses.....	316,340	15,058	725,200	11,737	655,543	17,056	40,863
Bad debts from sales or services.....	27,762	*118	42,436	1,723	29,382	6,826	*4,505
Car and truck expenses.....	1,016,756	227,456	1,931,208	26,151	1,760,390	28,337	116,331
Commissions.....	718,999	81,441	1,449,867	75,785	1,285,786	41,399	46,896
Depletion.....	5,422	*486	13,314	*598	12,282	117	*317
Depreciation.....	320,163	73,371	731,426	133,633	501,269	35,248	61,276
Employee benefit programs.....	67,075	*4,681	35,014	4,010	26,429	2,079	2,496
Insurance.....	220,047	25,747	227,162	27,266	161,803	10,425	27,668
Legal and professional services.....	101,956	17,603	311,465	25,084	203,367	41,573	41,442
Meals and entertainment deducted.....	336,241	45,153	398,367	4,831	378,215	4,449	10,872
Mortgage interest.....	74,939	*5,750	418,474	157,532	115,506	100,813	44,623
Other interest paid on business indebtedness.....	125,548	3,403	281,902	56,133	144,236	63,712	17,820
Office expenses.....	379,261	35,314	581,172	8,982	520,661	8,615	42,914
Pension and profit-sharing plans.....	14,441	*3,479	9,422	*561	7,502	*182	1,178
Rent on machinery and equipment.....	161,433	12,130	108,370	2,554	97,966	1,593	6,257
Rent on business property.....	522,232	22,423	446,911	21,202	339,579	6,326	79,805
Repairs.....	74,073	11,474	203,388	51,559	101,014	8,513	42,302
Supplies.....	171,159	26,521	268,400	14,580	220,037	7,840	25,943
Net salaries and wages.....	1,338,520	78,042	487,373	51,910	274,810	36,201	124,452
Taxes paid.....	173,299	20,037	295,830	83,597	129,681	41,364	41,188
Travel.....	212,166	53,541	165,730	6,904	142,189	3,409	13,227
Utilities.....	507,649	48,862	576,451	54,750	431,166	19,911	70,623
Home office business deductions.....	53,929	15,172	62,414	*1,798	50,909	581	9,126
Other business deductions.....	1,093,056	217,391	2,370,386	92,875	1,973,719	142,708	161,085
Net income less deficit ^{1,2}	7,082,215	861,117	9,238,877	64,555	8,496,608	144,152	533,561
Net income ^{1,2}	7,530,326	925,356	10,485,743	238,648	9,190,088	430,443	626,565
Deficit ²	448,111	64,238	1,246,867	174,093	693,480	286,290	93,003

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Finance, insurance and real estate—Continued						
	Insurance		Total	Operations and lessors	Real estate		
	Insurance agents and brokers	Insurance services			Real estate agencies and brokers	Subdividers and developers	All other real estate
	(64)	(65)	(66)	(67)	(68)	(69)	(70)
BUSINESSES WITH NET INCOME							
Number of returns ¹	278,351	47,583	543,312	15,531	479,184	7,393	41,205
Business receipts, total ¹	15,303,491	2,051,363	22,410,049	750,162	18,177,923	1,758,955	1,723,008
Income from sales and operations ¹	14,994,666	2,046,697	21,623,391	714,871	17,469,313	1,748,106	1,691,100
Other business income.....	308,826	4,666	786,657	35,291	708,610	10,847	31,908
Business deductions, total ²	7,776,323	1,126,007	11,924,445	510,432	8,989,520	1,328,005	1,096,489
Cost of sales and operations.....	736,743	162,060	2,314,790	53,740	926,232	1,046,462	288,356
Inventory, beginning of year.....	7,090	1,149	708,723	16,682	168,753	487,836	35,452
Cost of labor.....	13,110	94,927	33,507	2,615	13,476	5,964	11,452
Purchases.....	209,361	8,076	926,533	34,496	497,471	375,447	19,119
Materials and supplies.....	29,143	15,249	167,264	1,297	76,685	84,665	4,617
Other costs.....	487,682	45,450	1,198,973	16,890	406,026	526,951	249,106
Inventory, end of year.....	9,643	2,791	720,209	18,240	236,179	434,402	31,389
Advertising expenses.....	249,851	14,458	632,648	7,604	576,530	9,378	39,136
Bad debts from sales or services.....	23,052	46	16,234	462	10,288	4,433	1,050
Car and truck expenses.....	819,923	195,167	1,626,763	17,483	1,489,102	18,316	101,863
Commissions.....	636,608	79,526	1,309,966	68,172	1,168,722	33,173	39,899
Depreciation.....	1,640	481	12,573	537	11,634	86	317
Depreciation.....	274,184	69,052	538,179	53,669	416,680	19,316	48,513
Employee benefit programs.....	65,357	4,636	30,624	3,496	24,757	419	1,952
Insurance.....	198,266	25,114	170,934	16,305	127,376	5,943	21,310
Legal and professional services.....	87,005	12,588	202,249	8,726	146,886	18,603	28,034
Meals and entertainment deducted.....	283,980	42,885	351,664	2,132	338,193	2,328	9,011
Mortgage interest.....	62,542	2,579	173,317	49,565	61,124	31,823	30,805
Other interest paid on business indebtedness.....	107,520	3,376	131,192	17,542	91,784	13,560	8,306
Office expenses.....	294,111	30,521	502,636	3,780	457,789	4,399	36,667
Pension and profit-sharing plans.....	13,653	3,479	8,008	541	6,223	77	1,167
Rent on machinery and equipment.....	152,850	12,114	93,994	1,456	87,100	666	4,771
Rent on business property.....	463,837	21,550	381,671	17,886	296,666	2,956	64,163
Repairs.....	66,737	9,619	153,904	31,338	86,583	4,392	31,591
Supplies.....	143,447	26,204	220,964	9,539	182,569	4,813	24,044
Net salaries and wages.....	1,295,541	76,284	384,535	31,849	241,231	12,722	98,733
Taxes paid.....	157,914	18,999	180,290	38,366	91,451	17,334	33,140
Travel.....	182,720	52,999	135,097	3,282	120,893	1,348	9,574
Utilities.....	432,887	45,171	464,769	38,408	355,665	10,993	59,703
Home office business deductions.....	44,781	13,611	51,345	1,300	40,566	386	9,093
Other business deductions.....	963,733	203,472	1,809,160	33,252	1,609,559	64,026	102,323
Net income ^{1,2}	7,530,326	925,356	10,485,743	238,648	9,190,088	430,443	626,565
Returns with Schedule C-EZ:							
Number of returns.....	39,383	3,677	37,927	1,970	30,701	47	5,209
Business receipts.....	167,727	24,683	176,695	5,321	154,321	140	18,912
Total deductions.....	17,691	4	27,597	2	24,574	53	2,968
Net income.....	150,036	24,678	149,098	5,319	129,748	86	13,944

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.--Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services							
	Total	Hotels and other lodging places			Total	Personal services		
		Total	Hotels, motels, and tourist courts	Other lodging places		Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns ¹	7,718,150	43,187	31,794	11,393	1,177,758	19,384	60,834	55,875
Business receipts, total ¹	260,305,190	5,000,841	4,473,834	527,007	27,604,865	1,278,717	3,100,332	2,220,058
Income from sales and operations ¹	256,059,660	4,872,126	4,352,468	519,658	27,118,188	1,275,326	3,093,432	2,219,559
Other business income.....	4,245,530	128,715	121,366	*7,349	486,678	3,391	6,900	*499
Business deductions, total ^{1,2}	167,894,180	4,994,472	4,450,937	543,534	19,608,961	1,189,963	2,477,258	1,865,989
Cost of sales and operations.....	37,617,261	616,780	564,311	52,468	5,365,131	155,590	401,848	637,822
Inventory, beginning of year.....	3,163,609	71,373	67,558	*3,814	414,610	*938	6,470	36,837
Cost of labor.....	3,763,489	101,191	101,191	--	772,669	*73,173	124,850	*56,399
Purchases.....	22,837,211	413,043	369,798	*43,245	3,262,281	17,280	107,736	321,397
Materials and supplies.....	5,681,321	25,629	22,141	*3,488	866,909	58,253	100,937	162,192
Other costs.....	5,477,785	95,431	89,503	*5,928	522,015	*9,957	70,193	94,313
Inventory, end of year.....	3,306,154	89,887	85,881	*4,006	473,353	*4,012	8,339	33,316
Advertising expenses.....	2,812,380	133,250	129,381	3,869	426,202	8,116	85,801	53,231
Bad debts from sales or services.....	257,255	3,580	3,339	*241	22,967	*518	*1,637	*1,162
Car and truck expenses.....	9,135,416	58,055	41,370	16,685	1,062,337	17,368	123,802	92,525
Commissions.....	2,467,600	21,969	21,505	*484	286,112	*11,463	11,030	41,660
Depletion.....	20,983	883	*865	*18	*466	--	*142	--
Depreciation.....	10,079,983	619,690	554,601	65,089	1,027,572	119,827	115,763	144,241
Employee benefit programs.....	633,757	13,861	13,414	*447	28,143	*890	3,976	*957
Insurance.....	4,834,574	146,697	135,510	11,187	414,396	30,983	92,335	20,970
Legal and professional services.....	3,006,730	51,260	43,353	7,907	210,198	10,621	22,689	19,614
Meals and entertainment deducted.....	1,939,039	7,763	6,735	1,028	131,910	*382	2,165	25,664
Mortgage interest.....	1,821,545	545,149	481,624	63,525	137,514	15,802	13,844	*5,583
Other interest paid on business indebtedness.....	1,674,892	115,481	112,146	3,335	150,589	31,346	22,546	10,402
Office expenses.....	4,338,765	30,592	27,120	3,473	268,445	5,982	25,612	51,483
Pension and profit-sharing plans.....	449,260	1,919	*1,912	*7	8,056	*215	*1,025	*475
Rent on machinery and equipment.....	1,911,634	28,433	19,497	*8,937	307,152	18,822	54,351	30,993
Rent on business property.....	9,998,940	98,695	84,800	13,895	1,957,391	214,115	230,776	120,225
Repairs.....	2,670,316	220,938	201,404	19,534	348,382	38,717	50,042	15,998
Supplies.....	7,379,986	179,408	161,101	18,307	1,238,933	44,119	144,300	118,004
Net salaries and wages.....	23,383,983	690,983	577,250	113,733	2,154,366	116,253	546,474	89,331
Taxes paid.....	4,663,454	333,300	307,070	26,230	551,114	34,678	97,000	48,589
Travel.....	3,048,838	14,063	10,431	3,632	266,563	667	4,545	44,085
Utilities.....	6,863,827	488,600	438,228	50,372	1,186,859	240,010	198,118	51,736
Home office business deductions.....	2,063,527	*34,222	*33,185	*1,037	237,363	*2,001	*6,882	59,079
Other business deductions.....	24,330,864	534,812	476,697	58,115	1,758,565	71,471	220,332	181,423
Net income less deficit ^{1,2}	92,431,030	10,106	26,633	-16,527	7,996,061	88,758	623,076	354,069
Net income ^{1,2}	99,379,993	471,189	422,685	48,504	8,823,021	122,406	663,477	457,107
Deficit ²	6,948,962	461,083	396,052	65,031	826,960	33,648	40,401	103,038

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Services							
	Total	Hotels and other lodging places			Total	Personal services		
		Total	Hotels, motels, and tourist courts	Other lodging places		Coin-operated laundry and dry cleaning	Other cleaning, including laundry, dry cleaning, etc.	Photographic portrait studios
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
BUSINESSES WITH NET INCOME								
Number of returns ¹	6,115,874	24,635	18,514	6,120	938,166	11,173	48,244	40,195
Business receipts, total ¹	239,563,282	3,233,488	2,976,694	258,792	24,953,586	1,008,929	2,853,942	2,020,540
Income from sales and operations ¹	235,725,787	3,179,940	2,925,138	254,802	24,530,756	1,007,568	2,847,079	2,020,539
Other business income.....	3,837,496	53,545	51,555	*1,990	422,830	*1,361	*6,863	*1
Business deductions, total ^{1,2}	140,204,387	2,765,705	2,557,417	208,288	16,130,561	888,520	2,190,465	1,583,433
Cost of sales and operations.....	31,847,929	338,038	310,052	*27,985	4,818,203	145,220	316,846	602,381
Inventory, beginning of year.....	2,144,870	24,507	24,507	—	258,942	*586	6,389	*21,156
Cost of labor.....	3,163,268	*42,142	*42,142	—	605,274	*73,173	95,332	*56,003
Purchases.....	19,074,246	243,285	215,622	*27,663	2,826,697	*8,796	75,913	*312,403
Materials and supplies.....	4,850,261	15,906	15,906	—	742,325	55,704	99,448	138,613
Other costs.....	4,941,319	49,069	48,747	*323	479,801	*7,912	47,960	*94,206
Inventory, end of year.....	2,326,034	36,871	36,871	—	294,838	*950	8,196	*20,000
Advertising expenses.....	2,218,537	63,600	61,905	1,696	325,926	5,833	58,944	44,854
Bad debts from sales or services.....	138,196	1,442	1,353	*89	21,098	*365	*1,586	*1,032
Car and truck expenses.....	7,371,414	34,528	28,176	6,352	890,837	11,967	118,440	79,045
Commissions.....	2,069,731	14,217	13,808	*409	265,238	*10,881	10,881	36,109
Depletion.....	15,975	*34	*16	*18	*461	—	*142	—
Depreciation.....	7,506,933	322,823	303,045	19,778	748,899	69,762	104,036	119,697
Employee benefit programs.....	571,699	8,667	8,463	*204	17,349	*361	3,804	*954
Insurance.....	4,240,183	91,928	86,131	5,798	341,660	21,983	85,770	16,163
Legal and professional services.....	2,478,191	26,151	24,429	1,723	149,822	5,676	20,490	5,316
Meals and entertainment deducted.....	1,609,380	6,241	5,559	*682	103,173	*150	2,127	17,095
Mortgage interest.....	1,177,676	244,331	225,804	18,527	89,541	*10,140	8,437	*5,543
Other interest paid on business indebtedness.....	1,303,525	53,935	52,963	*972	119,117	24,890	21,379	10,160
Office expenses.....	3,740,117	14,955	13,314	1,641	208,890	3,634	23,064	42,391
Pension and profit-sharing plans.....	442,507	*1,178	*1,176	—	5,938	*215	*1,025	*360
Rent on machinery and equipment.....	1,471,902	11,665	11,636	*29	222,559	*12,156	50,746	*5,490
Rent on business property.....	8,647,206	76,413	70,806	*5,607	1,595,145	156,872	220,653	72,412
Repairs.....	2,058,608	124,980	119,942	5,039	271,760	24,465	45,305	9,309
Supplies.....	6,075,812	118,547	113,176	5,370	1,020,524	26,242	133,690	94,311
Net salaries and wages.....	20,996,785	414,659	377,668	36,991	1,875,917	95,048	489,433	79,999
Taxes paid.....	3,980,106	189,333	178,274	11,059	473,663	26,621	83,291	40,904
Travel.....	2,400,554	6,319	5,961	*357	188,808	*335	3,850	37,113
Utilities.....	5,549,433	308,974	288,722	20,252	934,541	174,205	178,141	44,515
Home office business deductions.....	1,674,549	*1,121	*85	*1,037	191,130	*2,001	*6,882	49,107
Other business deductions.....	20,137,013	287,541	250,868	36,674	1,385,134	57,477	201,284	148,435
Net income ^{1,2}	99,379,993	471,189	422,685	48,504	8,823,021	122,406	663,477	457,107
Returns with Schedule C-EZ:								
Number of returns.....	1,114,584	*2,347	*2,347	—	141,764	*7	*4,902	*3,511
Business receipts.....	3,801,850	*12,434	*12,434	—	475,321	*7	*6,340	*2,240
Total deductions.....	489,372	*4,088	*4,088	—	65,235	*7	*221	*737
Net income.....	3,312,279	*8,346	*8,346	—	410,087	—	*6,120	*1,503

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Services—Continued						
	Personal services—Continued			Total	Business services		
	Beauty shops	Barber shops	All other personal services		Advertising, except direct mail	Janitorial and related services to buildings	All other business services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	395,128	60,284	586,253	1,819,590	61,720	454,918	1,302,951
Business receipts, total ¹	8,454,446	1,327,517	11,223,796	39,994,976	2,916,414	5,471,322	31,807,240
Income from sales and operations ¹	8,340,144	1,316,333	10,873,393	39,395,736	2,903,762	5,430,907	31,061,067
Other business income.....	114,301	*11,184	350,403	599,240	12,652	40,415	546,173
Business deductions, total ^{1,2}	5,960,711	811,686	7,303,357	28,525,266	2,441,622	3,520,481	22,563,184
Cost of sales and operations.....	1,227,650	77,257	2,884,965	8,849,062	1,226,399	456,259	7,166,404
Inventory, beginning of year.....	103,279	*15,247	251,838	554,221	10,117	3,960	540,144
Cost of labor.....	366,853	—	151,394	830,780	48,566	163,803	618,411
Purchases.....	548,375	39,386	2,228,107	5,130,639	698,400	67,515	4,364,724
Materials and supplies.....	293,105	*4,767	247,656	1,053,151	57,980	121,688	873,484
Other costs.....	31,031	*26,673	289,847	1,834,383	420,372	102,194	1,311,816
Inventory, end of year.....	114,992	*8,817	303,877	554,112	9,036	*2,901	542,174
Advertising expenses.....	125,575	15,816	137,664	482,644	51,417	47,448	383,779
Bad debts from sales or services.....	2,131	*2,248	15,270	78,429	*3,592	*834	74,002
Car and truck expenses.....	175,233	23,267	630,122	2,253,009	128,959	521,613	1,602,437
Commissions.....	73,930	*44,116	103,913	701,252	51,084	41,870	608,298
Depletion.....	*309	—	*15	1,713	*10	—	1,704
Depreciation.....	240,562	55,774	351,404	1,999,873	96,451	184,898	1,718,523
Employee benefit programs.....	11,328	*21	10,971	52,322	3,919	4,395	44,008
Insurance.....	104,775	18,738	146,596	572,742	17,456	162,524	392,762
Legal and professional services.....	63,101	8,916	85,257	339,191	24,032	30,477	284,662
Meals and entertainment deducted.....	18,787	*4,773	80,139	286,174	35,026	8,504	242,644
Mortgage interest.....	70,082	*7,235	24,968	138,285	*5,038	*3,974	129,272
Other interest paid on business indebtedness.....	35,061	*3,195	48,040	296,400	9,173	23,167	264,060
Office expenses.....	60,772	5,342	119,254	613,807	41,798	51,818	520,192
Pension and profit-sharing plans.....	*1,183	—	3,158	19,718	*340	*501	18,878
Rent on machinery and equipment.....	131,523	34,839	36,624	315,320	9,787	30,395	275,138
Rent on business property.....	1,044,245	111,908	236,124	891,098	73,173	27,009	790,916
Repairs.....	144,216	13,694	85,715	486,857	11,706	69,491	405,659
Supplies.....	515,410	49,895	367,206	1,219,452	83,459	284,454	851,540
Net salaries and wages.....	863,411	156,629	382,268	2,735,819	77,643	762,776	1,895,400
Taxes paid.....	178,995	30,249	161,603	531,474	30,947	83,245	417,283
Travel.....	40,519	*1,847	173,901	487,429	26,932	13,276	447,222
Utilities.....	407,678	56,459	232,859	890,439	65,110	107,432	717,897
Home office business deductions.....	40,589	*1,604	127,208	339,683	21,719	39,664	278,299
Other business deductions.....	364,644	84,258	836,436	3,798,388	342,855	512,885	2,942,648
Net income less deficit ^{1,2}	2,493,735	515,831	3,920,593	11,483,389	475,479	1,950,841	9,057,049
Net income ^{1,2}	2,714,359	559,643	4,306,029	12,903,186	566,301	2,113,912	10,222,973
Deficit ²	220,625	*43,812	385,437	1,419,817	90,822	163,071	1,165,824

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Services—Continued						
	Personal services—Continued				Business services		
	Beauty shops	Barber shops	All other personal services	Total	Advertising, except direct mail	Janitorial and related services to buildings	All other business services
	(79)	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH NET INCOME							
Number of returns ¹	326,200	50,522	463,833	1,442,290	44,282	412,774	985,233
Business receipts, total ¹	7,491,220	1,221,743	10,357,211	35,339,173	2,648,179	5,188,848	27,502,146
Income from sales and operations ¹	7,381,760	1,210,559	10,063,249	34,766,380	2,635,640	5,150,084	26,980,656
Other business income.....	109,460	*11,184	293,962	572,793	12,539	38,764	521,491
Business deductions, total ^{1,2}	4,776,861	662,101	6,051,182	22,449,898	2,081,878	3,074,936	17,293,084
Cost of sales and operations.....	930,617	69,501	2,553,637	7,135,787	1,151,049	390,995	5,593,744
Inventory, beginning of year.....	59,618	*5,723	165,471	373,300	*9,429	*3,372	360,499
Cost of labor.....	281,097	—	99,669	655,962	*40,927	155,218	459,817
Purchases.....	405,921	*38,372	1,985,293	4,128,677	679,819	64,589	3,384,268
Materials and supplies.....	223,066	*2,355	223,139	804,799	48,559	70,135	686,105
Other costs.....	24,915	*26,673	278,134	1,556,409	380,702	99,408	1,076,299
Inventory, end of year.....	64,000	*3,623	198,069	383,360	*8,388	*1,727	373,245
Advertising expenses.....	98,106	11,751	106,437	335,247	48,176	35,565	251,506
Bad debts from sales or services.....	2,014	*2,248	13,851	32,490	*3,592	*834	28,063
Car and truck expenses.....	143,528	10,427	527,432	1,797,178	81,986	465,065	1,250,128
Commissions.....	72,962	*43,614	90,792	563,089	48,730	41,051	473,308
Depletion.....	*309	—	*11	1,669	*9	—	1,660
Depreciation.....	179,830	20,934	254,839	1,393,422	61,048	163,818	1,168,556
Employee benefit programs.....	8,223	*21	3,986	42,244	3,919	3,503	34,822
Insurance.....	85,840	14,630	117,274	464,359	13,733	144,462	306,164
Legal and professional services.....	54,159	6,876	57,306	259,347	21,669	24,686	212,991
Meals and entertainment deducted.....	14,901	*2,427	66,472	216,987	17,850	8,196	190,940
Mortgage interest.....	44,401	*6,748	14,272	101,631	*458	*3,302	97,871
Other interest paid on business indebtedness.....	26,085	*3,195	33,408	196,851	8,373	16,573	171,905
Office expenses.....	42,452	3,880	93,470	473,218	31,102	40,982	401,133
Pension and profit-sharing plans.....	*1,180	—	3,158	19,107	*340	*501	18,266
Rent on machinery and equipment.....	93,423	34,839	25,905	211,624	7,200	22,328	182,095
Rent on business property.....	870,031	94,838	180,340	678,151	60,108	18,122	599,921
Repairs.....	106,626	12,382	73,654	369,652	8,048	65,120	296,483
Supplies.....	451,032	39,921	275,328	939,583	47,571	265,880	626,131
Net salaries and wages.....	710,583	144,006	356,848	2,286,040	60,945	665,479	1,559,616
Taxes paid.....	149,394	29,546	143,907	425,187	26,617	74,665	323,905
Travel.....	34,317	*888	112,306	361,835	16,497	10,919	334,419
Utilities.....	314,511	47,588	175,581	679,241	50,288	90,279	536,674
Home office business deductions.....	31,632	*1,604	99,904	273,777	17,006	29,989	226,782
Other business deductions.....	291,703	56,648	629,587	3,048,169	291,965	441,051	2,315,153
Net income ^{1,2}	2,714,359	559,643	4,306,029	12,903,186	566,301	2,113,912	10,222,973
Returns with Schedule C-EZ:							
Number of returns.....	24,325	*3,706	105,314	355,744	*8,998	127,328	219,418
Business receipts.....	104,814	*9,288	352,632	1,072,142	*13,605	373,062	685,475
Total deductions.....	19,003	*3,590	41,677	144,686	*3,597	51,571	89,518
Net income.....	85,811	*5,698	310,955	927,456	*10,008	321,491	595,957

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Net income status, item	Services--Continued						
	Automotive repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents, and related services	All other amusement and recreation services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns ¹	367,467	285,686	81,781	254,098	634,458	357,408	277,049
Business receipts, total ¹	22,420,562	18,471,707	3,948,855	8,896,570	14,405,086	5,782,709	8,622,377
Income from sales and operations ¹	22,196,778	18,303,895	3,892,883	8,631,741	14,032,351	5,598,139	8,434,212
Other business income.....	223,784	167,812	55,972	64,829	372,735	184,570	188,165
Business deductions, total ^{1,2}	20,167,252	16,685,529	3,481,724	6,889,855	11,331,960	3,851,594	7,480,365
Cost of sales and operations.....	9,732,349	8,362,470	1,369,880	3,415,372	2,356,615	517,827	1,838,788
Inventory, beginning of year.....	934,439	794,562	139,876	323,099	409,870	73,607	336,263
Cost of labor.....	678,546	569,018	109,528	193,360	111,196	*6,259	104,937
Purchases.....	7,338,873	6,404,444	934,429	2,284,097	1,717,303	412,765	1,304,537
Materials and supplies.....	1,403,701	1,179,929	223,772	807,338	122,038	49,924	72,115
Other costs.....	282,346	211,095	71,250	146,368	456,736	68,155	388,581
Inventory, end of year.....	905,554	796,579	108,975	338,890	460,527	92,883	367,644
Advertising expenses.....	287,648	251,820	35,826	102,501	229,504	90,977	138,528
Bad debts from sales or services.....	18,001	16,425	1,575	8,714	9,945	1,199	8,746
Car and truck expenses.....	493,656	387,734	125,922	504,606	751,140	356,791	394,349
Commissions.....	75,434	50,650	24,784	29,823	366,761	237,643	129,118
Depletion.....	*23	*1	*22	*1	277	*218	59
Depreciation.....	996,380	712,529	283,851	347,116	1,086,332	380,121	706,211
Employee benefit programs.....	50,711	47,609	3,102	6,497	21,113	1,247	19,866
Insurance.....	539,677	395,033	144,644	152,886	186,521	46,247	140,274
Legal and professional services.....	152,304	107,262	45,042	48,901	228,277	127,522	100,755
Meals and entertainment deducted.....	35,443	27,831	7,611	32,669	208,711	120,703	88,008
Mortgage interest.....	187,284	134,715	52,569	65,834	90,489	3,831	86,658
Other interest paid on business indebtedness.....	163,770	107,061	56,709	61,688	91,844	20,500	71,343
Office expenses.....	185,210	146,800	38,410	84,733	147,407	67,758	79,649
Pension and profit-sharing plans.....	*4,048	*3,960	*88	*592	2,846	1,046	1,800
Rent on machinery and equipment.....	237,988	200,424	37,564	52,240	123,235	56,466	66,769
Rent on business property.....	886,047	750,200	135,848	248,649	634,571	143,311	491,260
Repairs.....	340,128	197,515	142,613	89,832	226,878	60,368	166,510
Supplies.....	694,898	609,844	85,044	362,942	432,157	214,166	217,990
Net salaries and wages.....	2,337,057	2,017,001	320,056	358,130	720,263	104,300	615,963
Taxes paid.....	623,917	532,845	91,072	184,106	205,529	26,684	178,846
Travel.....	25,988	19,148	6,840	26,730	400,413	217,709	182,703
Utilities.....	686,415	543,424	142,991	321,173	362,534	107,764	254,771
Home office business deductions.....	22,062	*10,385	*11,677	36,923	110,353	71,699	38,654
Other business deductions.....	1,373,632	1,056,302	317,330	353,899	2,307,512	856,516	1,450,996
Net income less deficit ^{1,2}	2,253,576	1,788,165	467,411	1,834,565	3,072,200	1,930,951	1,141,249
Net income ^{1,2}	2,847,215	2,264,002	583,213	1,993,012	4,422,910	2,515,024	1,907,885
Deficit ²	593,639	477,837	115,801	158,447	1,350,709	584,073	766,636

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Services—Continued						
	Automotive repair and services			Miscellaneous repair services	Amusement and recreation services, including motion pictures		
	Total	Automotive repair shops	All other automotive services		Total	Entertainers, producers, agents and related services	All other amusement and recreation services
	(86)	(87)	(88)	(89)	(90)	(91)	(92)
BUSINESSES WITH NET INCOME							
Number of returns ¹	257,294	182,928	64,366	190,819	386,098	213,426	172,672
Business receipts, total ¹	18,674,395	15,150,290	3,524,105	8,140,183	12,073,041	5,191,523	6,881,518
Income from sales and operations ¹	18,460,479	14,988,281	3,472,198	8,080,267	11,822,336	5,049,180	6,773,156
Other business income.....	213,916	162,009	51,907	59,916	250,705	142,343	108,362
Business deductions, total ^{1,2}	15,827,341	12,886,288	2,941,053	6,147,171	7,849,853	2,676,437	4,973,417
Cost of sales and operations.....	7,992,731	6,689,255	1,303,476	3,139,517	1,900,088	456,801	1,443,287
Inventory, beginning of year.....	609,163	516,717	92,447	239,705	260,337	26,627	233,710
Cost of labor.....	587,825	480,162	*107,664	183,953	87,151	*5,850	81,301
Purchases.....	6,064,641	5,145,202	919,439	2,060,777	1,377,783	355,723	1,022,040
Materials and supplies.....	1,131,604	922,346	209,258	768,256	90,659	41,346	49,314
Other costs.....	263,264	192,211	71,054	136,797	406,186	66,062	340,124
Inventory, end of year.....	663,767	567,382	96,385	249,872	322,007	38,806	283,201
Advertising expenses.....	212,310	185,735	26,575	80,609	148,850	53,036	95,814
Bad debts from sales or services.....	12,124	10,932	1,193	7,797	3,269	1,078	2,211
Car and truck expenses.....	362,465	258,793	103,671	430,433	467,172	217,736	249,436
Commissions.....	56,396	31,662	24,734	29,404	282,505	194,721	87,783
Depreciation.....	*22	—	*22	*1	*228	*218	*10
Depreciation.....	703,186	526,137	177,049	277,687	576,313	203,496	372,818
Employee benefit programs.....	49,678	46,655	3,024	6,080	17,701	904	16,797
Insurance.....	428,225	320,972	107,253	142,614	118,600	29,913	88,687
Legal and professional services.....	113,706	74,695	39,011	40,241	163,041	94,878	68,163
Meals and entertainment deducted.....	29,310	22,542	6,768	24,717	141,121	75,524	65,597
Mortgage interest.....	125,782	85,272	40,511	56,452	17,514	3,607	13,906
Other interest paid on business indebtedness.....	124,933	84,561	40,372	54,569	56,254	11,033	45,221
Office expenses.....	147,272	115,974	31,298	66,228	101,664	49,943	51,721
Pension and profit-sharing plans.....	*4,048	*3,960	*88	*526	2,839	1,046	1,792
Rent on machinery and equipment.....	139,722	102,209	37,513	48,069	86,689	37,813	48,876
Rent on business property.....	696,944	576,218	120,726	230,409	461,786	102,008	359,778
Repairs.....	257,766	152,458	105,308	74,323	121,754	35,509	86,246
Supplies.....	478,449	408,050	70,399	273,494	280,020	125,599	154,420
Net salaries and wages.....	1,809,726	1,573,404	236,323	341,985	561,604	91,082	470,522
Taxes paid.....	498,898	431,575	67,323	163,231	144,805	22,379	122,426
Travel.....	19,244	12,509	6,734	19,455	249,736	130,267	119,469
Utilities.....	495,620	388,905	106,715	292,121	228,724	72,243	156,481
Home office business deductions.....	*20,980	*9,303	*11,677	22,035	87,215	50,446	36,770
Other business deductions.....	1,032,209	759,573	272,636	315,876	1,401,923	596,498	805,425
Net income ^{1,2}	2,847,215	2,264,002	583,213	1,993,012	4,422,910	2,515,024	1,907,885
Returns with Schedule C-EZ:							
Number of returns.....	29,593	26,339	*3,254	16,145	61,023	34,364	26,659
Business receipts.....	181,735	175,830	*5,906	47,259	126,413	86,039	40,374
Total deductions.....	17,194	16,539	*654	9,299	30,730	18,981	11,750
Net income.....	164,542	159,291	*5,251	37,960	95,683	67,058	28,624

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups—Continued

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

Net income status, item	Services—Continued									Nature of business not allocable
	Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling, except health	Other services	
	Total	Offices of physicians	Offices of dentists	All other medical and health services						
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
BUSINESSES WITH AND WITHOUT NET INCOME										
Number of returns ¹	776,057	212,145	97,925	465,987	300,922	248,882	297,991	66,117	1,731,824	265,262
Business receipts, total ¹	70,656,135	28,503,400	20,579,409	21,573,325	24,069,720	2,362,999	6,461,965	2,647,400	35,984,069	2,434,914
Income from sales and operations ¹	69,956,496	28,049,641	20,477,153	21,429,702	23,537,543	2,238,757	6,414,071	2,552,188	35,113,683	2,399,043
Other business income.....	699,639	453,759	102,257	143,623	532,177	124,242	47,894	95,212	870,386	35,871
Business deductions, total ^{1,2}	37,723,044	12,452,574	12,951,063	12,319,407	12,770,571	1,724,832	3,807,537	1,208,604	19,161,825	1,591,886
Cost of sales and operations.....	3,551,322	497,417	1,326,694	1,727,211	494,727	123,501	220,830	74,273	2,817,298	729,530
Inventory, beginning of year.....	188,271	26,321	26,217	135,734	27,074	20,201	5,205	*10,223	205,025	177,742
Cost of labor.....	537,191	96,112	216,746	224,333	77,525	*3,165	*14,609	*1,632	441,626	*7,726
Purchases.....	1,281,789	51,310	139,094	1,091,385	80,214	93,599	24,282	*748	1,210,342	444,572
Materials and supplies.....	793,898	146,563	405,825	241,510	33,171	19,971	12,998	*29,090	513,426	62,443
Other costs.....	954,279	210,467	560,340	183,472	300,914	17,113	168,559	*33,748	665,894	241,322
Inventory, end of year.....	204,106	33,355	21,528	149,223	24,172	30,549	4,821	*1,168	219,015	204,276
Advertising expenses.....	510,304	107,294	148,829	254,181	330,089	35,166	63,638	16,522	194,912	21,171
Bad debts from sales or services.....	41,479	4,442	13,784	23,253	18,885	*2,366	*3,902	*862	48,125	*914
Car and truck expenses.....	1,072,784	325,144	119,409	628,230	510,485	141,241	307,795	83,366	1,896,942	155,154
Commissions.....	356,541	100,635	75,064	180,842	137,044	44,491	21,816	*5,039	421,318	7,908
Depreciation.....	2,695	782	*489	*1,425	4,556	*1,807	*12	*16	8,533	*582
Depreciation.....	1,880,926	592,981	688,688	599,258	483,245	133,343	294,864	90,845	1,119,797	28,709
Employee benefit programs.....	280,644	112,094	93,841	74,708	71,403	*2,918	30,385	*1,681	74,079	*8,984
Insurance.....	1,886,706	1,014,392	425,069	447,245	461,215	28,538	98,475	27,838	318,885	28,581
Legal and professional services.....	930,648	428,634	223,356	278,658	370,134	28,692	52,119	63,238	531,768	33,626
Meals and entertainment deducted.....	333,454	122,153	86,650	124,651	250,034	27,422	70,119	42,425	512,915	20,793
Mortgage interest.....	384,526	81,691	123,555	179,279	93,426	*14,157	14,757	4,574	145,551	*3,862
Other interest paid on business indebtedness.....	418,239	100,646	183,691	133,902	118,087	6,018	66,343	9,344	177,089	3,077
Office expenses.....	1,317,895	502,895	403,466	411,533	759,777	61,602	194,525	65,464	609,307	20,098
Pension and profit-sharing plans.....	284,202	140,447	110,833	33,123	63,401	*1,471	7,589	*933	56,485	*496
Rent on machinery and equipment.....	423,410	142,200	118,274	162,936	133,809	34,736	53,499	10,552	191,260	38,066
Rent on business property.....	2,862,023	1,037,696	862,758	961,569	1,151,105	125,446	343,519	140,196	860,200	23,920
Repairs.....	482,543	133,168	171,961	177,414	127,987	26,827	71,266	18,247	230,427	29,320
Supplies.....	1,947,108	568,600	881,149	497,358	248,330	83,782	140,560	37,366	831,061	46,869
Net salaries and wages.....	8,914,285	2,898,278	3,757,331	2,258,676	2,788,520	179,439	753,965	71,197	1,679,959	73,165
Taxes paid.....	1,350,929	443,796	506,737	400,396	367,543	33,334	111,606	16,917	353,685	14,663
Travel.....	392,839	155,489	79,750	157,600	188,075	49,102	53,704	37,161	1,107,772	18,627
Utilities.....	1,317,708	432,502	382,477	502,729	635,239	74,921	177,918	51,980	670,040	40,264
Home office business deductions.....	131,817	24,393	*4,061	103,363	47,886	47,764	48,156	34,694	972,606	*638
Other business deductions.....	6,605,045	2,478,305	2,157,784	1,968,956	2,907,074	394,312	578,986	299,956	3,418,683	229,453
Net income less deficit ^{1,2}	32,935,728	16,055,031	7,628,347	9,252,350	11,299,219	638,167	2,654,428	1,438,836	16,814,773	843,274
Net income ^{1,2}	33,331,169	16,171,419	7,652,360	9,507,389	11,654,827	772,828	2,743,224	1,481,453	17,935,959	1,016,196
Deficit ²	395,440	116,388	24,013	255,039	355,609	134,660	88,796	42,617	1,121,185	172,922

Footnotes at end of table.

Sole Proprietorship Returns, 1993

Table 2.—Nonfarm Sole Proprietorships: Income Statements, by Selected Industrial Groups--Continued

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

Net income status, item	Services--Continued									
	Medical and health services				Legal services	Educational services	Accounting, auditing, and bookkeeping	Counseling, except health	Other services	Nature of business not allocable
	Total	Offices of physicians	Offices of dentists	All other medical and health services						
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)
BUSINESSES WITH NET INCOME										
Number of returns ¹	682,270	190,262	95,163	396,845	250,757	192,140	269,413	53,831	1,428,382	203,701
Business receipts, total ¹	69,011,010	28,148,535	20,421,144	20,441,331	23,435,500	2,047,493	6,227,035	2,580,155	33,848,225	2,193,580
Income from sales and operations ¹	68,343,667	27,717,817	20,319,006	20,306,844	22,910,370	1,931,940	6,182,957	2,490,844	33,025,850	2,164,711
Other business income.....	667,343	430,718	102,138	134,487	525,130	*115,552	44,078	89,311	822,375	28,869
Business deductions, total ^{1,2}	35,683,555	11,981,312	12,768,784	10,933,460	11,780,435	1,274,665	3,483,810	1,098,742	15,912,650	1,177,384
Cost of sales and operations.....	3,396,884	476,349	1,322,531	1,598,004	482,848	107,514	203,420	74,273	2,458,626	595,917
Inventory, beginning of year.....	175,576	24,585	23,018	127,972	26,918	18,579	2,869	*10,223	144,751	134,301
Cost of labor.....	513,425	88,828	216,746	207,851	76,649	*384	*14,609	*1,632	394,260	*3,019
Purchases.....	1,199,834	50,878	138,186	1,010,771	76,933	84,881	12,803	*748	997,207	381,258
Materials and supplies.....	779,753	144,625	404,108	231,021	30,393	*16,513	*11,289	*29,090	429,672	*51,202
Other costs.....	907,315	198,699	558,803	149,814	295,970	15,937	162,587	*33,748	634,238	178,980
Inventory, end of year.....	179,020	31,266	18,329	129,424	24,015	28,782	*737	*1,168	141,499	152,843
Advertising expenses.....	483,270	106,284	146,483	230,503	310,104	28,823	58,630	14,755	156,414	10,673
Bad debts from sales or services.....	30,906	4,433	13,784	12,690	8,562	*1,923	*2,206	*862	15,497	*914
Car and truck expenses.....	964,468	310,087	114,519	539,862	432,498	103,981	264,199	67,312	1,556,342	107,942
Commissions.....	297,675	74,835	64,544	158,296	131,484	42,449	19,963	*5,039	362,272	*6,295
Depreciation.....	1,775	781	*489	*505	3,631	*1,807	*12	*16	6,319	*580
Depreciation.....	1,766,471	570,583	670,013	525,874	443,525	72,583	262,604	74,681	864,740	12,094
Employee benefit programs.....	265,289	111,567	93,780	59,942	67,257	*1,697	30,287	*1,654	63,796	*8,984
Insurance.....	1,817,719	998,041	418,967	400,711	433,384	20,975	86,258	26,085	268,375	22,888
Legal and professional services.....	857,248	403,178	211,806	242,263	320,697	22,317	48,232	58,788	418,602	24,091
Meals and entertainment deducted.....	315,392	118,357	83,798	113,237	228,731	18,247	63,849	32,044	429,567	13,772
Mortgage interest.....	336,030	81,223	122,813	131,995	76,732	*7,062	10,755	4,570	107,276	*1,619
Other interest paid on business indebtedness.....	387,442	95,517	180,894	111,031	107,242	3,730	59,014	9,344	131,095	2,667
Office expenses.....	1,259,912	494,075	400,736	365,102	695,255	50,601	182,144	55,979	484,000	9,582
Pension and profit-sharing plans.....	282,532	138,823	110,633	33,076	61,203	*1,471	7,589	*933	55,146	*496
Rent on machinery and equipment.....	399,844	139,993	109,877	149,974	117,940	26,115	51,154	9,446	147,076	*33,996
Rent on business property.....	2,752,961	1,008,398	849,662	894,901	1,059,263	101,926	300,223	125,727	568,259	18,579
Repairs.....	454,489	128,655	170,927	154,907	111,509	19,046	58,434	17,612	177,285	18,102
Supplies.....	1,857,084	551,489	871,714	433,880	215,987	51,808	124,640	33,385	682,292	36,484
Net salaries and wages.....	8,642,348	2,869,952	3,718,140	2,054,255	2,647,929	143,718	740,739	70,750	1,461,371	58,736
Taxes paid.....	1,299,222	440,018	504,148	355,057	342,535	28,366	98,255	16,343	300,266	12,073
Travel.....	356,590	148,051	72,507	136,032	151,415	31,970	45,993	28,012	941,176	9,667
Utilities.....	1,223,512	415,929	375,441	432,141	581,822	49,449	163,993	47,134	544,302	27,184
Home office business deductions.....	115,925	24,393	*4,061	87,471	47,296	29,424	47,581	32,833	805,231	*373
Other business deductions.....	6,075,595	2,263,802	2,130,953	1,680,840	2,693,118	288,195	526,474	287,245	2,795,534	128,500
Net income ^{1,2}	33,331,169	16,171,419	7,652,360	9,507,389	11,654,827	772,828	2,743,224	1,481,453	17,935,959	1,016,196
Returns with Schedule C-EZ:										
Number of returns.....	90,387	23,603	*4,684	62,101	29,939	49,421	65,533	*6,707	265,979	75,115
Business receipts.....	347,493	130,820	*7,766	208,907	183,885	133,625	160,875	*19,796	1,030,672	188,228
Total deductions.....	42,972	8,498	*5,563	30,611	8,494	22,438	27,186	*3,921	113,127	17,418
Net income.....	304,521	124,322	*2,203	177,995	185,391	111,187	133,687	*15,875	917,545	150,808

¹ Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net income and with receipts of \$25,000 or less and business deductions of \$2,000 or less, with no inventories or employees, and with no deduction for a home office business and no disallowed "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

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

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

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

Partnership Returns, 1993

by Timothy D. Wheeler

Partnership data for 1993 show a continuation of the trend to profitability seen in recent years (Figure A). Almost 1.5 million partnerships reported net income (less deficit) of \$66.7 billion. This is a dramatic increase over the \$42.9 billion net income (less deficit) reported for 1992. Profits in every industrial division except agriculture, forestry, and fishing went up. The finance, insurance, and real estate industrial division increased its net income (less deficit) to over \$15.3 billion for 1993 from a net deficit of almost \$0.8 billion for 1992. This was the first profit reported by this group since 1979. For the first time in recent years, limited partnerships were profitable -- although limited partnerships in real estate still showed a net deficit. Both the overall numbers of partnerships and partners declined slightly from 1992 (Figures B and C) [1].

Partnership Activity in 1993

Partnership profitability increased in almost every industrial division. Only agriculture, forestry, and fishing had a slight decrease. Almost 68 percent of the entire increase in net income (less deficit) for all partnerships was reported by the finance, insurance, and real estate industrial group. This division increased from a three-quarter billion dollar deficit in 1992 to a \$15.3 billion gain in 1993. This was the first profit reported by this division since 1979. Within this division, the net deficit for partnerships in real estate fell from a \$15.4 billion loss for 1992 to a \$5.2 billion loss for 1993. For holding and investment companies, net income (less deficit) increased from \$10.1 billion in 1992 to \$14.9 billion for 1993. The next largest increases in profits were shown by partnerships in the transportation and public utilities and manufacturing industrial divisions, as net income (less deficit) rose by \$3.1 billion and \$2.1 billion, respectively (Table 1).

Partnership statistics for 1993 show the continuing domination of the finance, insurance, and real estate and the services industrial divisions (Figure D). While only 17 percent of all partnerships were in the services division, these partnerships reported over 50 percent of total net income (less deficit) for all partnerships; however, this was down from 77 percent for 1992. This decline from 77 percent to 50 percent was due to increases in profits for other industrial divisions, particularly for finance, insurance, and real estate. The profits for services remained virtually unchanged. Eighty-six percent of the total net

income (less deficit) for this industrial division was attributable to partnerships in the following industries: legal services (\$18.1 billion); medical and health services (\$7.1 billion); and accounting, auditing, and bookkeeping services (\$4.1 billion). The profits of all these industries declined slightly for 1993. The finance, insurance, and real estate division accounted for 54 percent of all partnerships and almost 23 percent of net income (less deficit) for all partnerships.

Figure A shows that the increase in profitability occurred in both general and limited partnerships [2]. For the first time in more than a decade limited partnerships, as a whole, reported a profit (\$10.4 billion). However, limited partnerships in the real estate industry continued to show losses for 1993, although the losses declined from \$17.2 billion for 1992 to \$11.1 billion for 1993 (Figure D). This decline was driven by limited partnerships in the operators and lessors of buildings industry. These partnerships reported a decline in net deficit from \$13.6 billion for 1992 to \$8.9 billion for 1993.

Figure A

Partnership Gain or Loss by Type of Partnership and Profit Status, Tax Years 1984-1993

(Money amounts are in billions of dollars)

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1984.....	-3.5	55.7	36.6	14.0	36.6
1985.....	-8.9	60.5	42.4	16.6	43.5
1986.....	-17.4	63.5	45.3	16.8	52.3
1987.....	-5.4	66.2	43.4	21.5	49.6
1988.....	14.5	81.2	42.7	30.1	54.2
1989.....	14.1	80.9	45.2	33.0	54.6
1990.....	16.6	81.9	44.1	34.4	55.6
1991.....	21.4	78.3	40.2	35.1	51.8
1992.....	42.9	81.3	35.1	40.5	43.8
1993.....	66.7	86.1	30.1	50.3	39.9

NOTES: Detail may not add to totals because of rounding. Also, for 1993, detail does not add because limited liability companies are excluded from columns (2) - (5). The gain for limited liability companies is \$1.1 billion and the loss is \$0.8 billion. Limited liability companies are discussed in the Explanation of Selected Terms section.

Real Estate Operators and Lessors of Buildings

Although the real estate operators and lessors of buildings industry has historically reported large deficits, for 1993 this industry was the largest contributor to the rise in net income (less deficit) for all partnerships, accounting for \$7.7 billion of the overall \$23.8 billion increase. Although still unprofitable, this industry's net deficit fell from \$10.1 billion in 1992 to \$2.4 billion in 1993.

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Partnership Returns, 1993

Figure B

Number of Partnerships by Type of Partnership and Profit Status, Tax Years 1984-1993

(Number of partnerships is in thousands)

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1984.....	1,644	750	636	101	157
1985.....	1,714	774	660	107	173
1986.....	1,703	766	663	92	181
1987.....	1,648	769	617	96	166
1988.....	1,654	782	587	119	166
1989.....	1,635	770	571	128	166
1990.....	1,554	739	528	114	171
1991.....	1,515	726	519	130	141
1992.....	1,485	732	482	124	147
1993.....	1,468	726	450	136	139

NOTES: Detail may not add to totals because of rounding. Also, for 1993, detail may not add because limited liability companies are excluded from columns (2) - (5). There are 8,406 gain and 8,929 loss limited liability companies. Limited liability companies are discussed in the Explanation of Selected Terms section.

Figure C

Number of Partners by Type of Partnership and Profit Status, Tax Years 1984-1993

(Number of partnerships is in thousands)

Tax year	Total	Type of partnership			
		General		Limited	
		Gain	Loss	Gain	Loss
	(1)	(2)	(3)	(4)	(5)
1984.....	12,427	3,527	2,215	3,082	3,603
1985.....	13,245	2,990	2,340	3,680	4,234
1986.....	15,301	3,061	2,426	4,709	5,105
1987.....	16,963	3,185	2,255	6,054	5,469
1988.....	17,291	3,421	2,197	6,664	5,009
1989.....	18,432	3,150	2,058	7,656	5,568
1990.....	17,095	3,102	2,007	7,180	4,806
1991.....	15,801	2,714	1,822	6,605	4,661
1992.....	15,735	2,708	1,713	6,337	4,977
1993.....	15,627	2,665	1,680	6,521	4,676

NOTES: Detail may not add to totals because of rounding. Also, for 1993, detail may not add because limited liability companies are excluded from columns (2) - (5). There are 51,421 partners in gain limited liability companies and 33,113 in loss limited liability companies. Limited liability companies are discussed in the Explanation of Selected Terms section.

The 537,308 real estate operators and lessors partnerships reported total assets of \$715.7 billion -- 34 percent of the total reported for all partnerships -- a slight decline from the \$720.4 billion reported by this industry for 1992. For 1993, the number of partnerships in this industry increased less than one percent, while the number of partners declined almost 3 percent. Overall, this industry accounted for 37 percent of all partnerships and 40 percent of all partners (Table 1).

Rental Real Estate Income (Loss)

The net rental real estate loss reported by partnerships declined from \$16.9 billion for 1992 to \$8.4 billion for 1993. This accounted for 36 percent of the \$23.8 billion increase in profits for all partnerships (Table 3). Slightly over \$7.0 billion of this decline was attributable to real estate operator and lessor partnerships. Net rental income for all partnerships increased from \$22.2 billion for 1992 to \$25.0 billion for 1993. Net rental loss dropped from \$39.1 billion for 1992 to \$33.4 billion for 1993. This increase in net rental income (less loss) was caused by a \$4.9 billion increase in gross rental income, from \$153.6 billion for 1992 to \$158.5 billion for 1993, combined with a \$3.5 billion decline in the interest deduction, from \$60.4 billion for 1992 to \$56.9 billion for 1993 (Table 3). Other rental deduction amounts changed very little between 1992 to 1993. (Rental real estate income and expenses items are reported on the Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*, attached to partnership returns.)

Total Receipts and Total Assets

Total receipts increased \$86.2 billion to \$735.0 billion, more than twice the \$37.2 billion increase reported for 1992, further indicating the continuing improvement in the economy (see the Explanation of Selected Terms section for the definition of total receipts). While 90 percent (\$33.1 billion) of the 1991-1992 increase was due to an increase in "business receipts," i.e., gross receipts from sales and operations, only 56 percent (\$48.6 billion) of the 1993 increase was due to an increase in this item. Most of the increase in "business receipts" was accounted for by partnerships in manufacturing; transportation and public utilities; and finance, insurance, and real estate. Additional items contributing to the 1993 increase in total receipts included an \$8.8 billion increase in net gain, sale of business property or transactions (Internal Revenue Code section 1231), and a \$20.0 billion increase in various other income accounts: other income from trade or business activities (\$4.6 billion); other portfolio income (\$6.8 billion); and other income (\$8.6 billion) (Table 4). Most of the increases in section 1231 income and other income were in the following industries: real estate operators and lessors of buildings; holding and investment companies; and security and commodity brokers and service. Most of the income for partnerships classified in finance, insurance, and real estate was not included in business receipts, but in other types of income such as rental income (Table 1).

The \$735.0 billion in total receipts reported for 1993 for all partnerships was concentrated in the following

Partnership Returns, 1993

Figure D

Limited Partnerships and General Partnerships: Selected Items for Selected Industries

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

Tax year, industrial group	Limited partnerships			General partnerships		
	Number of returns	Number of partners	Net income (less deficit)	Number of returns	Number of partners	Net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)
1993						
All Industries ^{1,2}	275,042	11,197,286	10,405,272	1,175,189	4,345,028	55,983,743
Agriculture, forestry, and fishing.....	8,718	265,124	-29,803	111,013	322,315	2,085,722
Mining.....	12,839	1,195,174	2,468,763	18,875	235,156	-323,050
Oil and gas extraction.....	11,953	1,176,598	2,371,502	16,792	225,152	-581,619
Construction.....	1,967	19,128	72,256	59,290	133,809	2,113,705
Manufacturing.....	2,586	177,677	1,431,982	21,829	51,119	2,437,965
Transportation, communication, electric, gas, and sanitary services.....	3,958	592,533	1,582,387	16,454	53,720	2,511,828
Communication.....	1,592	377,346	401,586	3,860	22,911	355,097
Wholesale and retail trade.....	8,744	127,704	898,864	145,985	337,160	2,314,368
Finance, insurance, and real estate.....	211,085	7,387,294	3,050,856	573,273	2,505,659	12,044,694
Real estate.....	171,614	5,125,398	-11,065,412	477,598	1,775,111	5,836,782
Operators and lessors of buildings.....	140,679	4,691,742	-8,921,452	392,161	1,467,648	6,530,746
Security brokers and dealers, except underwriting syndicates.....	396	29,328	3,537,972	966	4,881	433,691
Other holding and investment companies ³	33,354	1,732,698	9,256,084	57,648	359,458	3,506,867
Services.....	24,906	1,432,113	925,163	226,283	698,662	32,774,831
Hotels.....	3,272	138,925	-1,512,670	2,138	9,337	-665,840
Medical and health services.....	4,701	108,364	639,129	23,424	79,713	6,453,246
Legal services.....	193	2,220	297,611	27,766	142,102	17,659,397
1992						
All Industries ^{1,2}	270,748	11,313,483	-3,277,692	1,214,004	4,421,208	46,194,340
Agriculture, forestry, and fishing.....	8,576	172,616	-43,585	115,988	331,701	2,270,624
Mining.....	15,145	1,196,978	2,040,028	21,254	191,629	-1,031,403
Oil and gas extraction.....	14,025	1,170,310	1,990,619	17,794	173,556	-1,270,691
Construction.....	2,478	28,772	-150,226	56,933	129,162	2,056,012
Manufacturing.....	1,631	170,319	411,136	22,443	54,581	1,458,677
Transportation, communication, electric, gas, and sanitary services.....	4,103	448,268	-240,277	19,433	79,082	1,293,876
Communication.....	1,574	322,607	-648,718	3,146	40,424	-379,590
Wholesale and retail trade.....	12,649	84,962	765,383	149,823	340,419	1,787,408
Finance, insurance, and real estate.....	203,587	7,762,898	-6,289,429	593,736	2,565,224	5,537,572
Real estate.....	167,424	5,470,951	-17,186,165	490,381	1,815,715	1,825,763
Operators and lessors of buildings.....	133,369	4,890,273	-13,579,304	400,344	1,452,535	3,445,910
Security brokers and dealers, except underwriting syndicates.....	823	30,744	3,344,602	530	1,817	522,204
Other holding and investment companies ³	29,675	1,815,138	6,691,720	64,542	366,046	2,029,235
Services.....	22,576	1,448,645	217,371	229,941	717,999	32,786,982
Hotels.....	2,375	174,446	-2,301,123	2,150	10,242	-720,207
Medical and health services.....	4,394	126,919	733,488	24,315	80,889	6,537,526
Legal services.....	139	9,142	263,460	23,901	125,090	17,879,391

¹ Includes "Nature of business not allocable," which is not shown separately.

² Excludes 17,335 limited liability companies.

³ Excludes common trust funds and investment clubs.

industrial divisions: services (\$201 billion); finance, insurance, and real estate (\$197 billion); wholesale and retail trade (\$114 billion); and manufacturing (\$94 billion). No other industrial division accounted for more than 10 percent of total receipts for all partnerships.

Table 2 presents balance sheet data by industrial group and by profit status for partnerships which filed balance sheets with their returns. For 1993, approximately 42 percent of all partnerships -- generally partnerships with

total assets of less than \$600,000 and total receipts of less than \$250,000 -- were not required to file balance sheets. For 1992, partnerships with total assets of less than \$250,000 and total receipts of less than \$250,000 were not required to file balance sheets. While total assets grew at only modest annual rates for 1990 (1 percent) and 1991 (2 percent), for 1992 and 1993, total assets increased 5 and 11 percents, respectively. For 1993, total assets increased by \$210.9 billion to \$2,118.3 billion. "Other investments"

Partnership Returns, 1993

accounted for \$119.8 billion of this increase in total assets, while capital stock accounted for \$99.5 billion of the increase in total liabilities and capital. Over 82 percent of this \$210.9 billion increase occurred in the finance, insurance, and real estate division. Most of this increase was concentrated within the holding and investment company and the security and commodity brokers industries.

Distributions to Partners

Partnerships are not taxed; instead, their income, credits, and deductions flow through to the partners who are liable for any tax. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 4 presents data on the distributions (or allocations) of partnership income (or losses) to limited and general partners by industrial division. These data were obtained from Schedule K of the partnership return, which reports the partners' shares of each separately allocable component of the partnership's distributive income, deductions, and tax credits, as totals and by type of partner.

For 1993, the total income (less loss) available for distribution -- without regard to separately allocable deductions -- increased by \$50.3 billion over 1992, from \$91.6 billion to \$141.9 billion. The finance, insurance, and real estate division alone increased from \$34.0 billion for 1992 to \$73.8 billion for 1993. Fifty percent of this \$39.8 billion increase was in the real estate industry. Overall deductions increased only slightly for 1993. The difference between the income (less loss) and deductions resulted in \$116.0 billion available for distribution or allocation to partners. This was a \$24.4 billion increase over the \$91.6 billion available for 1992. Of the \$116.0 billion available for distribution or allocation for 1993, \$106.1 billion was identified by type of partner. The difference was due to partnerships that failed to report allocations or distributions by type of partner.

Individuals who were general partners were the principal category of income recipients for every industrial division except mining, manufacturing, and transportation and public utilities. Corporate partners received the largest distribution of income or loss in these industrial divisions. Individual general partners in the services division continued to dominate the statistics, showing 28 percent (\$30.1 billion) of all reported allocations.

Overall distributions to partners in real estate partnerships were positive for 1993, increasing from a \$3.1 billion loss for 1992 to a \$17.1 billion gain for 1993. This increase was led by a \$10.2 billion increase in allocations to individual partners, followed by increases of \$5.9 billion and \$2.8 billion to partnership and

corporation partners, respectively. Distributions to individual limited partners, a group which has historically received net losses, were positive for 1993, increasing from a \$2.3 billion loss for 1992 to a \$5.4 billion gain for 1993. However, distributions to both general and limited corporate partners in real estate continued to be negative.

Summary

Although both the number of partnerships and partners declined slightly for 1993, partnerships reported the largest annual increase in profits in recent history, as net income (less deficit) rose by \$23.8 billion to \$66.7 billion (Table 5). This increase was driven by a \$13.1 billion increase in ordinary income (loss) from a trade or business and a \$8.5 billion increase in net income (loss) from rental real estate activities. The finance, insurance, and real estate industrial division accounted for \$16.0 billion of this \$23.8 billion increase, of which real estate operators and lessors of buildings contributed \$7.7 billion and holding and investment companies added \$4.8 billion. For the first time in recent years, limited partnerships, as a whole, reported a profit (\$10.4 billion). This was the result of a \$13.6 billion increase in profitability for 1993. Partnerships in the services industrial division accounted for 27 percent of the total receipts for all partnerships. Activity by individual general partners in the services division continued to dominate the statistics for partnership income (less loss) available for distribution to partners, accounting for \$30.1 billion of the \$106.1 billion reported by all partnerships.

Sample Selection

Tax Year 1993 statistics are estimates based on a stratified probability sample of almost 30,000 returns selected from a population of approximately 1.5 million partnerships. Tax Year 1993 covers returns processed by the Internal Revenue Service during Calendar Year 1994. All partnerships engaged in business in, or having income from sources within, the United States were required to file a Form 1065, *U.S. Partnership Return of Income*, to report income or loss, deductions, tax credits and other tax-related items generated by the partnership. The statistics are only for active partnerships, which are defined as those that reported any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on size of total assets, receipts, net income (or deficit), and industry. Returns were selected from these classes at various probabilities ranging from 0.18 percent to 100 percent, and were weighted to represent the total population. Approximately 3 percent of the returns selected for the

Partnership Returns, 1993

sample were not included in the tabulations because they represented inactive partnerships or multiple returns filed by the same partnership.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CV's), the ratio of an estimate's standard error to the estimate, are used to measure this magnitude. Figure E presents the coefficients of variation for certain money amounts, for selected industrial groups. The smaller the coefficient of variation, the more reliable the estimate is judged to be [3].

Figure E

Partnership Coefficients of Variation for Selected Industrial Groups and Items, Tax Year 1993

Industrial group	Coefficients of variation		
	Number of partnerships	Total assets	Salaries and wages deduction
	(1)	(2)	(3)
All Industries.....	0.003	0.004	0.006
Agriculture, forestry, and fishing.....	0.033	0.037	0.084
Mining.....	0.069	0.013	0.066
Construction.....	0.039	0.029	0.055
Manufacturing.....	0.074	0.006	0.015
Transportation and public utilities.....	0.084	0.009	0.020
Wholesale and retail trade.....	0.025	0.018	0.019
Finance, insurance, and real estate:			
Real estate operators and lessors of buildings.....	0.020	0.006	0.024
Other finance, insurance, and real estate (except operators and lessors of buildings).....	0.006	0.009	0.105
Services.....	0.019	0.011	0.009

Item	Coefficients of variation--continued	
	(4)	
Number of partnerships.....	0.003	
Number of partners.....	0.027	
Receipts.....	0.003	
Portfolio interest income.....	0.017	
Cost of sales and operations.....	0.004	
Depreciation.....	0.008	
Taxes paid deduction.....	0.007	
Net income.....	0.006	
Net deficit.....	0.012	

Explanation of Selected Terms

Assets and Liabilities.-- Balance sheet information was required to be provided, in general, only if the partnership had total receipts of \$250,000 or more and total assets of \$600,000 or more. No attempt was made to estimate the assets and liabilities of partnerships which did not provide this information. Although efforts were made to overcome the effects of nonuniform reporting, especially by firms that used balance sheets of their own design instead of that provided on the return, certain anomalies were accepted; for example, when a negative amount was reported for an asset or liability account.

Limited Liability Companies.-- Limited liability companies file Form 1065, *U.S. Partnership Return of Income*, and are identified by a question on Schedule B, *Other Information*. A limited liability company is a hybrid business entity that combines the limited liability characteristics of a corporation with the pass-through tax treatment of a partnership. There were 17,335 such companies in the 1993 sample. These companies are excluded from the statistics in Figure D in this article; however, they are included in all other figures and tables.

Partners.-- Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership's debts and losses. Limited partners are those whose liability in the partnership does not exceed their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

Partnerships.-- A partnership is the relationship between two or more entities or persons which join to carry on a trade or business, with each partner contributing money, property, labor, or skill and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States or if all its members are nonresident aliens.

Partnership Net Income (Less Deficit).-- Through Tax Year 1986 partnership net income (less deficit) represents "ordinary income" (loss). Beginning with Tax Year 1987, because of tax law changes and tax form revisions, a

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similar net income (less deficit) figure has been computed for Statistics of Income as the sum of: ordinary income or loss from trade or business; portfolio income distributed directly to partners (excluding net short-term and long-term capital gains and losses and other portfolio income); net income or loss from rental real estate activities; and net income or loss from other rental activities. The sum of these components is a comprehensive measure of overall partnership profits or losses which enables comparisons to be made with amounts of net income (less deficit) reported for years prior to 1987. The profit status of partnerships is determined as the sum of the gains or losses from the four activities listed above. Partnerships with a breakeven between gains and losses are included with loss partnerships.

Receipts.-- Total receipts, for this article, is defined as the positive income (negative amounts or losses are not included) received by partnerships for the specific items listed below. For 1993, total receipts of partnerships consisted of: gross receipts or sales less returns and allowances (i.e., "business receipts" in the statistics); ordinary income from other partnerships and fiduciaries; farm net profit; net ordinary gain from sales of business property; other income from a trade or business; net income from rental real estate activities; net income from other rental activities; portfolio interest income; portfolio dividend income; portfolio royalty income; net short-term capital gain; net long-term capital gain; other portfolio income; net gain from sales or exchanges of property used in a trade or business (Internal Revenue Code section 1231); and other income except that from trade or business. Therefore, total receipts differs from the total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue of the *SOI Bulletin* in that certain income and deduction items distributed or allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue

Code section 1231, and other income) are excluded in the latter.

Notes and References

- [1] For information about partnerships for other recent years, see Wheeler, Timothy D., "Partnership Returns, 1992," *Statistics of Income Bulletin*, Fall 1994, Volume 14, Number 2 and Petska, Tom, "Partnerships, Partners, and Tax Shelters after Tax Reform, 1987-1989," *Statistics of Income Bulletin*, Summer 1992, Volume 12, Number 1.
- [2] Limited liability companies are excluded from the statistics in Figure D; however, they are included in all other figures and tables. For more information see limited liability companies in the Explanation of Selected Terms section.
- [3] For details on the sample design, see McMahon, Paul, O'Connor, Karen V., and Collins, Richard, "Revising the Statistics of Income Partnership Sampling Plan," *1990 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, "Statistics of Income Partnership Studies: Sampling Plan Redesign II," *1991 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, "Statistics of Income Partnership Studies: Evaluation of the Revised Sampling Plan," *1993 Proceedings of the American Statistical Association, Section on Survey Research Methods*; McMahon, Paul, "Statistics of Income Partnership Studies: Evaluation of Preliminary Estimates," *1994 Proceedings of the American Statistical Association, Section on Survey Research Methods*; and McMahon, Paul, "Statistics of Income Partnership Studies: Evaluation of the Expanded Sampling Plan," *1995 Proceedings of the American Statistical Association, Section on Survey Research Methods* (forthcoming).

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups

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

Income status, item	All industries	Total	Agriculture, forestry, and fishing				
			Farms				
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships.....	1,467,567	119,960	98,394	45,016	983	8,852	1,336
Number of partners.....	15,626,848	588,188	396,394	148,805	2,412	115,401	3,537
Total assets.....	2,118,268,141	38,946,667	27,200,110	9,587,962	717,528	5,232,572	974,549
Income and deductions from a trade or business:							
Total income.....	606,190,516	13,778,541	7,728,201	2,243,843	446,001	825,525	867,291
Business receipts.....	560,999,120	10,342,859	4,495,910	812,977	288,843	488,544	805,079
Ordinary income from other partnerships and fiduciaries.....	9,580,608	101,592	98,055	74,028	2,064	1,517	3
Farm net profit.....	2,594,695	2,588,708	2,566,529	1,241,525	149,361	249,686	49,311
Net gain, noncapital assets.....	3,435,093	460,269	411,737	53,309	3,000	52,230	6,509
Other income (net).....	29,581,000	285,114	155,969	62,004	2,734	33,549	6,388
Total deductions.....	554,772,390	12,478,118	6,690,943	1,364,661	283,080	922,320	868,417
Cost of sales and operations.....	272,502,902	6,890,327	3,445,044	450,195	248,470	310,430	735,176
Inventory, beginning of year.....	46,659,746	698,320	446,493	138,699	2,011	95,227	104,687
Purchases.....	163,167,689	4,570,391	2,693,097	329,024	120,125	176,929	720,113
Cost of labor.....	16,208,644	490,439	170,101	45,360	10,887	30,085	2,785
Additional inventory costs (section 263A).....	3,107,862	33,270	17,260	18	511	9,033	7,427
Other costs.....	89,417,903	1,842,641	620,828	65,256	120,333	59,342	64,985
Less: Inventory, end of year.....	48,878,070	788,877	504,108	129,535	5,397	60,186	164,822
Salaries and wages.....	65,374,814	565,889	214,239	85,621	4,627	28,404	12,402
Less: Jobs credit.....	15,225	5,594	5,594	5,594	--	--	--
Guaranteed payments to partners.....	10,398,313	586,519	441,065	186,421	396	44,080	2,321
Rent paid.....	14,949,902	86,763	24,969	10,715	365	1,755	1,983
Interest paid.....	27,006,200	297,302	98,718	15,395	5,682	39,458	6,493
Taxes paid.....	10,877,982	154,604	45,421	20,679	797	5,178	2,037
Bad debts.....	2,754,734	9,926	5,680	1,857	1,301	72	475
Repairs.....	4,282,210	135,284	46,801	11,602	856	5,842	4,350
Depreciation.....	20,692,214	310,003	140,952	19,296	2,572	23,050	6,206
Depletion.....	214,262	253	166	24	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	1,572,606	13,751	6,329	2,703	216	456	261
Employee benefit plans.....	3,599,819	31,506	11,268	5,662	46	430	1,399
Net loss from other partnerships and fiduciaries.....	6,002,422	60,667	34,669	8,818	441	14,765	984
Farm net loss.....	1,704,820	1,639,857	1,592,414	388,042	3,429	346,002	64,664
Net loss, noncapital assets.....	577,622	19,878	15,897	1,478	3	30	1,223
Other deductions.....	112,276,793	1,681,183	572,905	161,748	13,880	102,368	28,444
Net income (less deficit) from trade or business.....	51,418,125	1,300,423	1,037,258	879,182	162,922	-96,796	-1,126
Net income.....	92,627,139	3,416,093	2,757,653	1,284,254	173,649	295,670	71,764
Deficit.....	41,209,013	2,115,670	1,720,395	405,072	10,727	392,465	72,890
Portfolio income (less deficit) distributed directly to partners:							
Interest income.....	44,314,395	721,378	515,044	169,854	52,823	134,884	2,546
Dividend income.....	16,327,321	256,434	169,032	59,840	4,988	35,617	2,585
Royalty income.....	3,042,507	26,424	19,361	5,203	853	3,632	8
Net short-term capital gain (less loss).....	1,858,988	47,938	40,441	22,742	7	3,255	45
Net long-term capital gain (less loss).....	5,170,055	9,196	7,523	3,037	--	344	2
Other portfolio income (net).....	16,991,553	366,486	263,787	70,913	46,200	89,961	-94
Real estate rental income (less deficit).....	923,972	14,900	14,900	8,120	776	2,075	--
Net income.....	-8,397,349	196,588	176,067	108,719	5,689	31,147	993
Deficit.....	24,987,639	226,555	200,566	120,327	5,689	36,864	1,316
Net income (less deficit) from other rental activity.....	33,384,988	29,969	24,499	11,607	--	5,717	323
Net income.....	1,478,724	176,257	157,949	138,658	272	16,832	79
Deficit.....	2,679,272	185,046	166,575	143,587	272	17,399	79
Total net income (less deficit).....	1,200,549	8,789	8,627	4,928	--	567	--
Net income.....	66,852,288	2,018,963	1,615,008	1,222,465	175,505	-4,238	2,583
Deficit.....	137,440,684	3,988,527	3,227,024	1,603,157	182,511	359,500	74,985
Deficit.....	70,788,396	1,969,565	1,612,016	380,693	7,006	363,738	72,402

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	All industries	Total	Agriculture, forestry, and fishing				
			Farms				
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships.....	869,817	75,647	62,348	33,797	856	4,145	1,031
Number of partners.....	9,237,228	356,729	271,441	113,979	2,332	86,698	2,712
Total assets.....	1,308,665,805	24,466,399	16,051,822	7,479,616	553,364	2,431,381	575,493
Income and deductions from a trade or business:							
Total income.....	468,905,207	10,724,856	6,094,233	2,077,028	303,907	600,888	710,428
Business receipts.....	430,211,599	7,534,847	3,057,708	690,807	148,827	271,934	651,586
Ordinary income from other partnerships and fiduciaries.....	9,308,579	99,444	95,907	74,028	1,828	1,506	3
Farm net profit.....	2,532,048	2,526,520	2,504,341	1,208,841	149,361	247,640	49,311
Net gain, noncapital assets.....	2,875,401	379,284	339,909	48,234	2,619	50,759	4,523
Other income (net).....	23,977,580	184,761	96,367	55,119	1,272	29,049	5,005
Total deductions.....	377,540,131	7,402,759	3,398,473	809,908	131,919	322,798	638,702
Cost of sales and operations.....	192,940,445	4,663,543	2,252,423	372,470	109,342	125,599	603,345
Inventory, beginning of year.....	26,066,143	394,696	252,071	91,649	2,011	58,796	40,304
Purchases.....	120,244,976	3,454,877	1,868,710	291,003	89,377	50,061	593,575
Cost of labor.....	11,429,484	347,921	113,782	39,711	4,240	11,318	2,785
Additional inventory costs (section 263A).....	2,180,135	11,840	7,568	18	--	182	7,097
Other costs.....	60,453,227	922,530	311,270	65,181	17,447	26,129	43,502
Less: Inventory, end of year.....	28,636,378	512,464	302,352	116,463	3,733	20,886	83,919
Salaries and wages.....	50,074,809	415,907	146,314	66,324	3,802	17,097	8,492
Less: Jobs credit.....	12,228	5,594	5,594	5,594	--	--	--
Guaranteed payments to partners.....	7,867,311	426,898	311,512	134,576	396	40,090	379
Rent paid.....	11,628,263	62,656	15,355	8,958	82	1,347	498
Interest paid.....	15,259,143	140,992	44,375	13,862	1,247	17,314	3,654
Taxes paid.....	7,254,486	104,173	23,584	10,886	755	3,153	1,440
Bad debts.....	1,418,327	6,892	3,395	1,694	484	34	469
Repairs.....	2,661,271	86,285	27,843	9,681	830	4,858	2,098
Depreciation.....	10,396,516	138,186	51,695	16,849	1,236	10,168	2,921
Depletion.....	147,871	221	135	24	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	1,337,585	10,233	4,786	1,222	216	426	261
Employee benefit plans.....	2,577,269	22,354	6,153	2,102	--	86	1,221
Net loss from other partnerships and fiduciaries.....	415,357	12,888	2,965	1,886	441	519	--
Farm net loss.....	231,645	197,425	180,310	40,369	1,255	26,847	765
Net loss, noncapital assets.....	82,009	4,841	4,012	970	3	--	1,134
Other deductions.....	73,262,051	1,114,861	329,206	133,629	11,829	75,261	12,025
Net income (less deficit) from trade or business.....	91,365,075	3,322,097	2,695,761	1,267,120	171,988	278,090	71,727
Net income.....	92,327,299	3,416,012	2,757,572	1,284,254	173,649	295,670	71,764
Deficit.....	962,223	93,915	61,812	17,134	1,661	17,580	37
Portfolio income (less deficit) distributed							
directly to partners.....	37,638,579	492,444	373,746	115,411	51,047	123,189	1,880
Interest income.....	13,937,767	215,459	135,729	48,486	3,597	28,848	1,845
Dividend income.....	2,868,720	20,243	13,449	5,186	468	2,365	1
Royalty income.....	1,746,293	35,647	28,150	22,065	7	1	37
Net short-term capital gain (less loss).....	4,282,867	4,842	3,137	4,677	--	--	--
Net long-term capital gain (less loss).....	13,913,231	205,481	182,509	27,049	46,200	89,926	2
Other portfolio income (net).....	889,701	10,772	10,772	7,948	776	2,049	--
Real estate rental income (less deficit).....	24,034,771	201,856	179,174	110,784	5,676	30,828	1,297
Net income.....	24,733,857	206,642	183,827	113,114	5,676	32,560	1,297
Deficit.....	699,086	4,786	4,653	2,330	--	1,732	--
Net income (less deficit) from other rental activity.....	2,598,357	182,454	163,990	141,568	--	17,319	79
Net income.....	2,633,827	184,228	165,764	143,342	--	17,319	79
Deficit.....	35,470	1,774	1,774	1,774	--	--	--
Total net income ¹	137,440,684	3,888,527	3,227,024	1,603,157	182,511	359,500	74,985

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Agriculture, forestry, and fishing--Continued						
	Farms--Continued						Agricultural services, forestry, and fishing
	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, including animal specialty	Other farms	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships.....	14,180	3,904	12,464	772	8,323	2,555	21,566
Number of partners.....	39,284	10,950	30,586	2,168	34,382	8,871	191,794
Total assets.....	3,259,922	1,059,424	2,695,245	569,489	2,819,189	284,231	11,746,557
Income and deductions from a trade or business:							
Total income.....	940,859	395,631	751,110	442,024	606,282	209,636	6,050,340
Business receipts.....	651,546	268,997	356,207	402,853	265,853	155,011	5,846,948
Ordinary income from other partnerships and fiduciaries.....	162	--	--	--	20,282	--	3,537
Farm net profit.....	235,448	108,344	337,116	37,868	134,058	23,813	22,179
Net gain, noncapital assets.....	48,219	14,208	50,124	241	183,363	535	48,532
Other income (net).....	5,484	4,082	7,663	1,062	2,726	30,277	129,144
Total deductions.....	921,379	384,647	669,274	422,377	664,412	190,375	5,787,175
Cost of sales and operations.....	586,354	239,049	247,579	341,815	196,918	89,057	3,445,283
Inventory, beginning of year.....	42,155	15,303	14,744	20,144	12,291	1,233	251,827
Purchases.....	558,399	152,695	221,485	240,978	151,556	21,792	1,877,294
Cost of labor.....	5,113	9,283	16,575	39,518	4,474	6,021	320,338
Additional inventory costs (section 263A).....	--	--	271	--	--	--	16,010
Other costs.....	26,430	92,092	12,448	65,777	52,422	61,743	1,221,813
Less: Inventory, end of year.....	45,743	30,324	17,943	24,602	23,825	1,732	284,769
Salaries and wages.....	7,916	5,273	19,500	7,023	14,947	28,527	351,650
Less: Jobs credit.....	--	--	--	--	--	--	--
Guaranteed payments to partners.....	21,316	36,995	132,177	1,601	7,403	8,356	145,454
Rent paid.....	4,246	409	3,556	48	649	1,242	61,794
Interest paid.....	4,619	18,584	4,305	1,206	1,969	1,007	188,584
Taxes paid.....	2,152	1,161	2,889	810	4,355	5,363	109,183
Bad debts.....	1,076	--	401	217	281	--	4,246
Repairs.....	7,296	1,445	3,565	1,437	2,479	7,928	88,483
Depreciation.....	11,375	13,307	14,365	2,524	38,644	9,614	169,050
Depletion.....	37	--	105	--	--	--	86
Pension, profit sharing, annuity, and bond purchase plans.....	94	37	1,880	671	--	11	7,422
Employee benefit plans.....	32	463	2,170	316	524	227	20,238
Net loss from other partnerships and fiduciaries.....	--	--	--	--	9,661	--	25,998
Farm net loss.....	234,809	54,801	180,060	23,019	292,287	5,301	47,444
Net loss, noncapital assets.....	1,571	1,063	8,530	1	1,998	--	3,981
Other deductions.....	38,485	12,060	48,192	41,689	92,298	33,741	1,108,278
Net income (less deficit) from trade or business.....	19,480	10,983	81,836	19,647	-58,130	19,261	263,165
Net income.....	246,198	90,478	279,953	45,654	236,571	33,464	658,440
Deficit.....	226,718	79,495	198,117	26,008	294,701	14,203	395,275
Portfolio income (less deficit) distributed							
directly to partners.....	38,885	9,308	42,040	-202	50,974	13,933	206,334
Interest income.....	14,045	8,181	12,150	312	20,009	11,304	87,402
Dividend income.....	1,733	33	5,292	505	1,885	216	7,063
Royalty income.....	12,341	--	117	--	1,902	33	7,497
Net short-term capital gain (less loss).....	748	--	-676	-1,166	5,235	--	1,672
Net long-term capital gain (less loss).....	6,090	1,093	25,157	147	21,942	2,380	102,699
Other portfolio income (net).....	3,929	--	--	--	--	--	--
Real estate rental income (less deficit).....	20,991	1,617	1,502	1,835	90	3,684	20,519
Net income.....	25,947	1,617	3,098	1,635	390	3,684	25,989
Deficit.....	4,956	--	1,596	--	299	--	5,470
Net income (less deficit) from other rental activity.....	515	4,278	-2,979	--	295	--	18,308
Net income.....	515	4,278	152	--	295	--	18,471
Deficit.....	--	--	3,132	--	--	--	162
Total net income (less deficit).....	73,033	25,093	97,918	22,098	-33,949	34,499	403,955
Net income.....	271,249	99,635	290,209	48,074	251,583	46,121	761,503
Deficit.....	198,216	74,541	192,291	25,976	285,532	11,621	357,549

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Agriculture, forestry, and fishing--Continued						
	Farms--Continued						Agricultural services, forestry, and fishing
	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, including animal specialty	Other farms	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships.....	7,355	2,317	8,281	305	2,571	1,589	13,299
Number of partners.....	20,804	6,266	19,896	1,153	11,571	6,029	85,288
Total assets.....	1,627,309	452,896	1,342,483	236,192	1,134,020	219,069	8,414,576
Income and deductions from a trade or business:							
Total income.....	485,523	251,716	650,589	399,777	466,197	148,181	4,630,623
Business receipts.....	217,992	135,093	303,779	360,702	150,815	126,173	4,477,139
Ordinary income from other partnerships and fiduciaries.....	119	--	--	--	18,423	--	3,537
Farm net profit.....	235,300	108,344	313,474	37,868	134,058	20,145	22,179
Net gain, noncapital assets.....	31,281	8,200	31,574	145	162,574	--	39,375
Other income (net).....	830	79	1,763	1,062	327	1,863	88,393
Total deductions.....	252,634	161,238	375,593	354,123	234,336	117,222	4,004,287
Cost of sales and operations.....	189,316	110,423	239,449	299,963	122,370	80,146	2,411,119
Inventory, beginning of year.....	18,540	3,345	10,591	16,213	10,623	--	142,624
Purchases.....	177,333	92,679	211,898	210,072	133,841	18,871	1,586,167
Cost of labor.....	--	2,051	14,160	39,518	--	--	234,139
Additional inventory costs (section 263A).....	--	--	271	--	--	--	4,272
Other costs.....	12,300	18,224	12,448	54,297	--	61,743	611,260
Less: Inventory, end of year.....	18,857	5,877	9,918	20,138	22,093	467	210,112
Salaries and wages.....	1,722	2,397	19,500	7,023	8,058	11,900	269,593
Less: Jobs credit.....	--	--	--	--	--	--	--
Guaranteed payments to partners.....	17,680	30,466	77,696	741	2,834	6,655	115,386
Rent paid.....	83	52	3,492	48	207	587	47,301
Interest paid.....	1,860	3,224	1,171	1,206	77	760	96,617
Taxes paid.....	419	695	2,378	808	1,026	2,023	80,589
Bad debts.....	--	--	359	217	139	--	3,496
Repairs.....	2,910	729	3,280	1,039	1,101	1,316	58,442
Depreciation.....	2,679	7,399	3,415	2,512	2,933	1,583	86,491
Depletion.....	5	--	105	--	--	--	86
Pension, profit sharing, annuity, and bond purchase plans.....	61	37	1,880	671	--	11	5,448
Employee benefit plans.....	32	--	2,170	316	4	227	16,197
Net loss from other partnerships and fiduciaries.....	--	--	--	--	119	--	9,922
Farm net loss.....	24,264	--	2,675	--	81,630	2,505	17,115
Net loss, noncapital assets.....	827	--	1,078	1	--	--	829
Other deductions.....	10,775	5,816	16,946	39,578	13,839	9,509	785,655
Net income (less deficit) from trade or business.....	232,889	90,478	274,996	45,654	231,860	30,959	626,336
Net income.....	246,198	90,478	279,872	45,654	236,571	33,464	658,440
Deficit.....	13,309	--	4,876	--	4,711	2,505	32,104
Portfolio income (less deficit) distributed							
directly to partners.....	20,262	4,369	24,204	-234	19,762	13,856	118,698
Interest income.....	10,680	3,274	8,887	280	18,540	11,292	79,730
Dividend income.....	1,239	2	3,530	505	--	152	6,794
Royalty income.....	4,784	--	--	--	1,223	33	7,497
Net short-term capital gain (less loss).....	302	--	-676	-1,166	--	--	1,705
Net long-term capital gain (less loss).....	3,256	1,093	12,462	147	--	2,379	22,972
Other portfolio income (net).....	--	--	--	--	--	--	--
Real estate rental income (less deficit).....	21,143	1,603	2,796	1,635	-270	3,684	22,682
Net income.....	21,280	1,603	2,979	1,635	--	3,684	22,815
Deficit.....	138	--	183	--	270	--	133
Net income (less deficit) from other rental activity.....	515	4,278	--	--	231	--	18,464
Net income.....	515	4,278	--	--	231	--	18,464
Deficit.....	--	--	--	--	--	--	--
Total net income.....	271,249	99,635	290,209	48,074	251,583	46,121	761,503

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Mining			Construction				
	Total	Oil and gas extraction	Other mining	Total	General contractors	Special trade contractors		
						Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships.....	31,892	28,909	2,982	61,910	24,684	37,000	4,835	4,136
Number of partners.....	1,431,073	1,402,458	28,616	154,474	71,550	82,361	10,112	8,931
Total assets.....	51,367,267	41,319,691	10,047,575	13,917,415	12,030,977	1,878,391	254,204	44,424
Income and deductions from a trade or business:								
Total income.....	19,284,169	13,989,702	5,294,467	27,284,523	19,137,123	8,029,066	1,148,630	553,825
Business receipts.....	17,364,332	12,371,828	4,992,504	26,863,061	18,756,748	7,988,003	1,138,316	552,456
Ordinary income from other partnerships and fiduciaries.....	669,683	612,986	56,697	41,406	40,998	408	--	408
Farm net profit.....	166	81	85	331	321	10	--	--
Net gain, noncapital assets.....	335,720	329,803	5,917	47,141	42,340	4,801	1,272	277
Other income (net).....	914,269	675,005	239,264	332,584	296,716	35,844	11,042	483
Total deductions.....	18,069,533	12,975,209	5,094,323	25,223,845	18,121,314	6,995,570	1,057,741	424,637
Cost of sales and operations.....	8,845,605	4,967,291	3,878,314	20,152,661	15,553,194	4,509,919	729,165	215,398
Inventory, beginning of year.....	924,546	433,799	490,747	2,271,247	2,132,395	138,852	16,509	2,995
Purchases.....	3,941,764	3,208,416	733,348	6,633,251	4,304,629	2,291,421	437,283	68,164
Cost of labor.....	605,218	139,353	465,865	1,668,980	974,801	677,053	57,412	62,171
Additional inventory costs (section 263A).....	117,263	29,338	87,925	168,732	160,848	7,884	884	--
Other costs.....	4,060,111	1,586,640	2,473,470	11,198,877	9,703,003	1,460,653	215,452	64,339
Less: Inventory, end of year.....	826,138	453,097	373,040	2,223,503	2,102,163	121,341	10,327	2,410
Salaries and wages.....	316,254	229,132	87,122	929,122	401,680	523,462	62,790	50,261
Less: Jobs credit.....	--	--	--	37	11	27	--	--
Guaranteed payments to partners.....	177,742	154,331	23,411	670,673	292,508	377,441	65,918	32,716
Rent paid.....	86,839	80,624	6,216	136,158	60,341	75,817	6,535	9,700
Interest paid.....	710,969	593,672	117,298	249,798	183,394	66,083	10,449	2,678
Taxes paid.....	651,942	550,258	101,684	210,751	89,548	119,236	15,744	10,645
Bad debts.....	78,917	72,879	6,039	45,628	37,763	7,865	710	170
Repairs.....	61,697	41,320	20,377	131,589	42,806	88,738	4,342	4,993
Depreciation.....	1,587,662	1,392,977	194,685	274,422	112,782	160,489	29,493	10,034
Depletion.....	152,508	776	151,732	2,278	2,035	243	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	12,055	8,149	3,908	12,825	8,758	4,068	413	929
Employee benefit plans.....	27,262	14,964	12,298	48,242	14,955	33,287	2,454	8
Net loss from other partnerships and fiduciaries.....	90,639	36,113	54,527	54,713	54,273	441	--	--
Farm net loss.....	4,346	2,925	1,420	3,309	--	3,309	--	--
Net loss, noncapital assets.....	21,865	19,460	2,405	379	230	149	40	--
Other deductions.....	5,243,230	4,810,339	432,891	2,301,335	1,267,059	1,025,051	129,688	87,106
Net income (less deficit) from trade or business.....	1,214,637	1,014,493	200,144	2,060,679	1,015,809	1,033,496	90,889	128,988
Net income.....	5,292,395	4,577,656	714,738	2,750,676	1,589,397	1,149,905	103,576	129,862
Deficit.....	4,077,758	3,563,164	514,594	689,997	573,588	116,409	12,687	875
Portfolio income (less deficit) distributed directly to partners:								
Interest income.....	253,961	202,740	51,221	88,688	78,473	10,127	465	34
Dividend income.....	49,720	41,576	8,144	7,392	6,022	1,370	--	--
Royalty income.....	589,898	500,936	88,961	8,371	32	8,339	--	--
Net short-term capital gain (less loss).....	-13,790	-13,801	11	4,856	5,070	-214	--	--
Net long-term capital gain (less loss).....	92,340	27,686	64,654	12,778	10,451	2,327	--	--
Other portfolio income (net).....	21,041	21,041	--	273	140	133	--	--
Real estate rental income (less deficit).....	10,113	9,185	928	-10,843	-22,557	11,714	378	15
Net income.....	11,636	10,555	1,081	40,076	27,705	12,371	378	93
Deficit.....	1,524	1,370	154	50,919	50,262	657	--	78
Net income (less deficit) from other rental activity.....	8,688	1,250	7,438	21,068	10,102	10,966	--	--
Net income.....	10,478	3,039	7,439	24,878	13,912	10,966	--	--
Deficit.....	1,790	1,789	1	3,810	3,810	--	--	--
Total net income (less deficit).....	2,148,057	1,791,221	358,836	2,175,828	1,088,020	1,076,145	91,732	129,037
Net income.....	6,070,005	5,223,264	848,741	2,883,720	1,685,181	1,187,076	104,328	129,983
Deficit.....	3,921,948	3,432,042	489,905	708,092	597,161	110,931	12,596	946

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Mining			Construction				
	Total	Oil and gas extraction	Other mining	Total	General contractors	Special trade contractors		
						Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PARTNERSHIPS WITH NET INCOME								
Number of partnerships.....	20,692	19,335	1,357	45,110	17,357	27,526	3,461	3,667
Number of partners.....	1,126,732	1,115,395	11,337	101,182	39,904	60,715	7,184	7,556
Total assets.....	31,329,771	26,394,486	4,935,285	8,762,723	7,365,415	1,389,261	160,555	39,048
Income and deductions from a trade or business:								
Total income.....	16,248,538	12,758,771	3,489,767	22,136,437	15,384,753	6,633,349	962,507	470,214
Business receipts.....	14,573,182	11,287,336	3,285,846	21,830,786	15,116,650	6,595,826	951,656	469,324
Ordinary income from other partnerships and fiduciaries.....	654,494	600,839	53,655	38,046	37,638	408	-	408
Farm net profit.....	81	81	-	277	267	10	-	-
Net gain, noncapital assets.....	290,758	289,069	1,689	14,230	10,043	4,186	1,272	-
Other income (net).....	730,023	581,446	148,577	253,098	220,154	32,920	9,580	483
Total deductions.....	10,987,905	8,205,134	2,782,771	19,392,897	13,800,700	5,485,237	858,931	340,352
Cost of sales and operations.....	6,666,794	4,553,145	2,113,649	15,908,140	12,149,696	3,668,896	621,543	176,034
Inventory, beginning of year.....	593,834	407,106	186,727	1,553,497	1,437,009	116,488	14,340	2,995
Purchases.....	3,442,021	3,112,914	329,108	5,196,239	3,215,441	1,943,596	370,778	59,480
Cost of labor.....	330,924	138,372	192,552	1,302,092	743,163	541,804	44,776	41,252
Additional inventory costs (section 263A).....	44,632	29,162	15,470	165,420	157,561	7,860	884	-
Other costs.....	2,842,209	1,270,822	1,571,387	8,763,765	7,627,763	1,100,780	186,948	54,577
Less: Inventory, end of year.....	609,666	428,072	181,595	1,430,652	1,337,212	93,440	8,135	2,410
Salaries and wages.....	180,436	154,978	25,457	685,812	279,846	401,986	52,269	37,835
Less: Jobs credit.....	-	-	-	37	11	27	-	-
Guaranteed payments to partners.....	149,913	136,707	13,206	413,041	198,817	213,498	35,949	25,043
Rent paid.....	52,811	49,374	3,437	102,522	46,960	55,562	5,214	6,358
Interest paid.....	333,562	261,229	72,333	129,762	81,955	47,486	4,796	2,206
Taxes paid.....	366,463	298,625	67,838	152,482	56,365	94,150	12,538	7,113
Bad debts.....	3,808	2,162	1,646	8,480	3,344	5,136	504	170
Repairs.....	45,574	35,455	10,118	78,785	29,435	49,305	3,333	2,102
Depreciation.....	603,996	481,164	122,832	163,814	56,996	105,669	18,152	7,624
Depletion.....	113,901	776	113,125	2,035	2,035	-	-	-
Pension, profit sharing, annuity, and bond purchase plans.....	7,458	4,489	2,969	6,293	3,471	2,822	413	929
Employee benefit plans.....	19,038	12,185	6,853	32,485	8,443	24,042	2,055	8
Net loss from other partnerships and fiduciaries.....	16,060	12,043	4,017	2,914	2,611	304	-	-
Farm net loss.....	3,552	2,131	1,420	2,675	-	2,675	-	-
Net loss, noncapital assets.....	6,991	6,445	546	357	224	134	24	-
Other deductions.....	2,417,547	2,194,223	223,324	1,703,337	880,513	813,599	102,142	74,930
Net income (less deficit) from trade or business.....	5,260,634	4,553,638	706,996	2,743,539	1,584,053	1,148,112	103,576	129,862
Net income.....	5,292,263	4,577,524	714,738	2,750,271	1,588,992	1,149,905	103,576	129,862
Deficit.....	31,629	23,887	7,742	6,732	4,939	1,793	-	-
Portfolio income (less deficit) distributed								
directly to partners.....	868,504	671,117	197,386	98,450	77,466	20,896	374	28
Interest income.....	142,963	106,216	36,747	70,232	61,020	9,123	374	28
Dividend income.....	48,473	40,571	7,903	7,293	5,932	1,361	-	-
Royalty income.....	577,494	488,677	88,816	8,339	-	8,339	-	-
Net short-term capital gain (less loss).....	-14,634	-14,645	11	5,112	5,326	-214	-	-
Net long-term capital gain (less loss).....	92,169	28,259	63,910	7,349	5,062	2,287	-	-
Other portfolio income (net).....	22,039	22,039	-	125	125	-	-	-
Real estate rental income (less deficit).....	10,016	9,551	465	36,107	23,843	12,265	378	93
Net income.....	10,468	9,883	585	38,906	26,579	12,327	378	93
Deficit.....	452	332	120	2,799	2,736	63	-	-
Net income (less deficit) from other rental activity.....	8,386	2,572	5,814	18,084	10,208	7,876	-	-
Net income.....	8,854	3,039	5,815	21,679	13,803	7,876	-	-
Deficit.....	469	467	1	3,595	3,595	-	-	-
Total net income ¹	6,070,005	5,223,264	846,741	2,883,720	1,685,181	1,187,076	104,328	129,883

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Construction--Continued			Manufacturing				
	Special trade		Contractors not allocable	Total	Lumber and wood products except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified						
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships.....	3,547	24,482	226	25,065	4,664	5,455	941	14,005
Number of partners.....	7,707	55,610	563	231,080	11,621	30,508	2,581	186,370
Total assets.....	84,769	1,494,994	8,047	84,183,811	4,045,088	6,671,864	3,393,643	70,073,216
Income and deductions from a trade or business:								
Total income.....	654,174	5,672,838	118,335	92,365,814	5,182,912	8,455,200	4,380,791	74,346,910
Business receipts.....	653,950	5,645,281	118,311	89,860,773	5,125,970	8,245,313	4,349,625	72,139,865
Ordinary income from other partnerships and fiduciaries.....	--	--	--	198,029	5,809	16,112	3,240	172,868
Farm net profit.....	10	--	--	318	--	--	--	318
Net gain, noncapital assets.....	41	3,211	--	206,523	3,681	17,942	6,754	178,146
Other income (net).....	173	24,146	25	2,100,172	47,453	175,833	21,172	1,855,714
Total deductions.....	547,864	4,965,328	106,961	88,887,518	5,027,189	7,687,363	4,366,271	71,806,694
Cost of sales and operations.....	291,470	3,273,886	89,548	65,955,010	3,945,017	3,156,378	3,281,279	55,572,336
Inventory, beginning of year.....	2,410	116,937	--	9,488,632	340,322	176,726	1,207,358	7,764,226
Purchases.....	151,134	1,634,839	37,202	37,118,772	2,128,480	1,179,123	2,511,361	31,299,808
Cost of labor.....	49,986	507,485	17,125	4,830,233	461,749	476,816	380,271	3,511,396
Additional inventory costs (section 263A).....	14	6,986	--	1,495,258	38,202	29,628	5,639	1,421,789
Other costs.....	73,205	1,107,657	35,221	22,125,269	1,383,937	1,507,809	328,923	18,904,600
Less: Inventory, end of year.....	1,602	107,001	--	10,086,521	411,788	217,593	1,152,273	8,304,867
Salaries and wages.....	87,872	322,539	3,979	4,451,999	193,009	1,201,065	366,211	2,691,714
Less: Jobs credit.....	--	27	--	489	50	1	--	438
Guaranteed payments to partners.....	38,788	240,020	725	272,547	59,977	41,779	21,807	148,983
Rent paid.....	4,038	55,544	--	992,703	23,798	164,691	39,165	765,049
Interest paid.....	3,483	49,473	321	1,745,513	157,264	165,142	75,062	1,348,046
Taxes paid.....	19,808	73,039	1,967	681,250	32,793	162,667	38,009	447,781
Bad debts.....	577	6,408	--	168,318	8,043	64,683	5,608	89,984
Repairs.....	5,565	73,838	45	880,909	55,483	46,399	20,912	758,115
Depreciation.....	8,944	112,018	1,150	2,216,676	83,835	256,294	69,435	1,807,113
Depletion.....	--	243	--	47,062	18,263	163	--	28,636
Pension, profit sharing, annuity, and bond purchase plans.....	225	2,500	--	276,529	8,971	41,107	28,492	197,960
Employee benefit plans.....	6,100	24,724	--	607,690	11,089	120,160	50,423	426,018
Net loss from other partnerships and fiduciaries.....	--	441	--	106,049	13,939	6,836	--	85,274
Farm net loss.....	--	3,309	--	4,029	1,375	--	--	2,654
Net loss, noncapital assets.....	--	109	--	37,345	7,895	2,306	483	26,661
Other deductions.....	80,994	727,263	9,225	10,444,380	406,490	2,257,696	369,386	7,410,808
Net income (less deficit) from trade or business.....	106,309	707,310	11,375	3,478,296	155,723	767,837	14,520	2,540,216
Net income.....	120,583	795,883	11,375	7,187,696	397,512	1,185,632	159,517	5,445,035
Deficit.....	14,273	88,574	--	3,709,400	241,789	417,796	144,997	2,904,819
Portfolio income (less deficit) distributed directly to partners:								
Interest income.....	1,000	20,583	88	964,279	260,942	188,959	40,117	474,261
Dividend income.....	818	8,810	88	316,226	19,233	56,858	11,031	229,104
Royalty income.....	10	1,361	--	48,235	2,103	4,478	17,346	24,310
Net short-term capital gain (less loss).....	--	8,339	--	68,816	11	5,972	11,740	51,093
Net long-term capital gain (less loss).....	--	-214	--	8,486	408	-1,768	--	9,847
Other portfolio income (net).....	40	2,287	--	520,853	238,997	123,419	--	158,436
Real estate rental income (less deficit).....	133	--	--	1,663	191	--	--	1,472
Net income.....	2,594	8,726	--	10,423	482	412	265	9,284
Deficit.....	2,757	9,143	--	11,972	899	484	265	10,324
Net income (less deficit) from other rental activity.....	163	417	--	1,549	417	72	--	1,060
Net income.....	--	10,966	--	15,848	984	--	2,411	12,453
Deficit.....	--	10,966	--	16,033	984	--	2,411	12,638
Net income (less deficit) from other rental activity.....	--	--	--	185	--	--	--	185
Total net income (less deficit).....	109,864	745,512	11,463	3,939,506	178,726	835,556	57,314	2,887,911
Net income.....	123,635	829,129	11,463	7,481,501	411,011	1,237,953	175,271	5,657,266
Deficit.....	13,771	83,618	--	3,541,995	232,285	402,397	117,957	2,789,355

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Construction--Continued			Manufacturing				
	Special trade		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified						
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH NET INCOME								
Number of partnerships.....	2,738	17,661	226	16,175	3,973	2,934	565	8,703
Number of partners.....	5,904	40,072	563	51,987	9,267	7,220	1,821	33,679
Total assets.....	44,698	1,144,960	8,047	54,410,136	2,110,643	4,072,538	1,211,133	47,015,823
Income and deductions from a trade or business:								
Total income.....	491,242	4,709,385	118,335	66,478,188	3,588,230	6,078,060	2,119,999	54,691,899
Business receipts.....	491,104	4,683,742	118,311	64,393,742	3,547,160	5,910,357	2,097,859	52,838,366
Ordinary income from other partnerships and fiduciaries.....	-	-	-	192,179	5,608	16,112	3,240	167,219
Farm net profit.....	10	-	-	318	-	-	-	318
Net gain, noncapital assets.....	17	2,897	-	91,357	2,796	15,119	2,782	70,660
Other income (net).....	111	22,746	25	1,800,592	32,666	136,471	16,117	1,615,337
Total deductions.....	370,660	3,915,294	106,961	59,319,480	3,190,899	4,892,451	1,960,482	49,275,648
Cost of sales and operations.....	204,208	2,667,112	89,548	46,043,440	2,428,097	2,063,430	1,468,041	40,083,872
Inventory, beginning of year.....	2,410	96,744	-	6,322,972	202,822	121,314	359,765	5,639,071
Purchases.....	101,508	1,411,830	37,202	25,611,980	1,559,472	800,378	1,045,280	22,206,850
Cost of labor.....	39,573	416,203	17,125	3,488,693	262,996	355,616	243,921	2,626,160
Additional inventory costs (section 263A).....	-	6,975	-	1,208,822	17,765	2,980	3,822	1,184,254
Other costs.....	45,996	813,259	35,221	16,176,123	643,616	913,471	172,404	14,446,634
Less: Inventory, end of year.....	1,602	81,292	-	6,796,770	262,688	134,197	357,151	6,042,734
Salaries and wages.....	65,254	246,628	3,979	3,051,875	146,497	759,264	186,229	1,959,885
Less: Jobs credit.....	-	27	-	481	49	1	-	431
Guaranteed payments to partners.....	10,513	141,993	725	203,752	46,225	27,358	19,492	110,676
Rent paid.....	3,035	40,955	-	742,458	19,190	93,021	12,125	618,122
Interest paid.....	1,679	38,806	321	732,378	39,129	73,794	13,626	605,829
Taxes paid.....	12,513	61,986	1,967	439,937	26,212	96,578	17,568	299,579
Bad debts.....	-	4,463	-	87,176	5,153	33,513	2,650	45,859
Repairs.....	2,986	40,884	45	508,366	47,139	38,280	11,071	411,877
Depreciation.....	6,060	73,832	1,150	861,860	67,604	182,660	42,082	569,515
Depletion.....	-	-	-	20,585	14,442	163	-	5,981
Pension, profit sharing, annuity, and bond purchase plans.....	225	1,255	-	212,637	7,252	38,214	16,073	151,098
Employee benefit plans.....	1,158	20,821	-	370,177	10,041	97,870	20,564	241,702
Net loss from other partnerships and fiduciaries.....	-	304	-	24,977	-	4,941	-	20,036
Farm net loss.....	-	2,675	-	638	91	-	-	548
Net loss, noncapital assets.....	-	109	-	12,524	7,835	1,838	119	2,732
Other deductions.....	63,028	573,499	9,225	6,007,182	326,039	1,381,530	150,842	4,148,770
Net income (less deficit) from trade or business.....	120,583	794,091	11,375	7,158,708	397,331	1,185,609	159,517	5,416,251
Net income.....	120,583	795,883	11,375	7,187,696	397,512	1,185,632	159,517	5,445,035
Deficit.....	-	1,793	-	28,989	181	24	-	28,784
Portfolio income (less deficit) distributed								
directly to partners.....	295	20,199	88	608,163	96,425	166,514	14,116	331,107
Interest income.....	295	8,426	88	222,589	10,155	42,700	3,943	165,790
Dividend income.....	-	1,361	-	33,108	2,102	4,478	5,140	21,388
Royalty income.....	-	8,339	-	42,143	11	4,753	5,033	32,346
Net short-term capital gain (less loss).....	-	-214	-	-926	408	-1,570	-	237
Net long-term capital gain (less loss).....	-	2,287	-	309,586	83,558	116,154	-	109,874
Other portfolio income (net).....	-	-	-	1,663	191	-	-	1,472
Real estate rental income (less deficit).....	2,757	9,036	-	8,549	279	414	187	7,669
Net income.....	2,757	9,099	-	9,434	292	484	187	8,471
Deficit.....	-	63	-	885	13	71	-	802
Net income (less deficit) from other rental activity.....	-	7,876	-	14,742	941	-	1,451	12,349
Net income.....	-	7,876	-	14,742	941	-	1,451	12,349
Deficit.....	-	-	-	-	-	-	-	-
Total net income ¹	123,635	829,129	11,463	7,481,501	411,011	1,237,953	175,271	5,857,266

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Transportation and public utilities					Wholesale and retail trade	
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade
		Total	Trucking and warehousing	Other transportation			
	(31)	(32)	(33)	(34)	(35)	(36)	(37)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships.....	20,757	12,774	6,873	5,900	7,983	157,178	18,786
Number of partners.....	652,085	183,049	16,940	166,109	469,036	471,412	88,188
Total assets.....	115,595,813	17,197,315	1,323,093	15,874,222	98,398,498	35,277,677	12,222,234
Income and deductions from a trade or business:							
Total income.....	61,584,542	11,681,348	2,869,471	8,811,877	49,903,194	112,639,287	37,542,079
Business receipts.....	58,851,833	10,776,042	2,826,654	7,949,387	48,075,792	110,889,715	37,090,819
Ordinary income from other partnerships and fiduciaries.....	1,153,506	627,900	1,044	626,857	525,606	129,358	10,084
Farm net profit.....	--	--	--	--	--	3,013	254
Net gain, noncapital assets.....	496,835	194,932	20,056	174,877	301,903	80,081	14,453
Other income (net).....	1,082,368	82,474	21,718	60,756	999,894	1,537,121	426,469
Total deductions.....	58,161,123	9,780,717	2,713,024	7,067,693	48,380,407	109,838,004	36,675,144
Cost of sales and operations.....	20,622,297	5,162,713	899,805	4,262,909	15,459,584	81,513,743	31,020,086
Inventory, beginning of year.....	3,235,246	75,920	8,111	67,809	3,159,326	10,056,921	3,383,088
Purchases.....	10,600,748	3,244,459	279,856	2,964,604	7,356,289	76,383,426	28,735,351
Cost of labor.....	439,696	157,123	86,491	70,632	282,573	1,565,062	270,602
Additional inventory costs (section 263A).....	20,360	8,437	--	8,437	11,923	345,639	194,070
Other costs.....	9,434,974	1,733,202	533,820	1,199,382	7,701,772	4,379,846	1,992,860
Less: Inventory, end of year.....	3,185,154	64,627	8,473	56,155	3,120,527	11,376,753	3,609,738
Salaries and wages.....	3,900,126	890,345	422,102	468,243	3,009,781	8,142,148	1,463,301
Less: Jobs credit.....	--	--	--	--	--	3,088	146
Guaranteed payments to partners.....	174,017	76,947	61,612	15,336	97,069	927,602	197,123
Rent paid.....	1,199,488	190,792	65,127	125,665	1,008,696	2,800,987	265,567
Interest paid.....	4,042,622	417,660	55,924	361,735	3,624,962	954,693	225,708
Taxes paid.....	941,931	226,949	83,810	143,138	714,983	1,427,274	185,500
Bad debts.....	587,969	15,826	5,452	10,375	572,143	475,167	190,681
Repairs.....	539,561	180,514	91,447	89,067	359,047	560,554	75,656
Depreciation.....	5,863,825	584,030	144,547	439,483	5,279,795	1,138,226	202,602
Depletion.....	7,609	2	--	2	7,607	1,088	400
Pension, profit sharing, annuity, and bond purchase plans.....	125,342	30,828	14,678	16,150	94,514	76,163	26,439
Employee benefit plans.....	268,717	61,305	39,104	22,201	207,412	335,943	102,536
Net loss from other partnerships and fiduciaries.....	985,757	13,831	--	13,830	971,926	132,158	6,738
Farm net loss.....	2,240	2,240	2,240	--	--	1,150	190
Net loss, noncapital assets.....	24,738	3,512	2,253	1,259	21,226	102,901	50,223
Other deductions.....	18,874,884	1,923,222	824,921	1,098,300	16,951,662	11,251,296	2,662,538
Net income (less deficit) from trade or business.....	3,423,419	1,900,631	156,447	1,744,184	1,522,788	2,801,283	866,935
Net income.....	8,733,809	2,270,671	225,661	2,045,009	6,463,138	5,090,239	1,434,425
Deficit.....	5,310,390	370,040	69,214	300,825	4,940,351	2,288,956	567,490
Portfolio income (less deficit) distributed							
directly to partners.....	685,085	60,884	16,793	44,091	624,201	183,084	37,008
Interest income.....	402,662	44,983	4,478	40,505	357,679	152,285	55,936
Dividend income.....	29,078	636	200	435	28,443	22,728	16,742
Royalty income.....	649	546	174	372	103	2,846	643
Net short-term capital gain (less loss).....	9,459	383	340	43	9,076	-3,094	832
Net long-term capital gain (less loss).....	241,166	14,098	11,601	2,497	227,068	7,130	-37,166
Other portfolio income (net).....	2,071	239	--	239	1,832	1,190	19
Real estate rental income (less deficit).....	42,333	22,693	22,305	388	19,640	87,362	36,529
Net income.....	49,114	24,651	23,728	923	24,463	99,851	37,744
Deficit.....	6,780	1,958	1,422	535	4,822	12,489	1,215
Net income (less deficit) from other rental activity.....	218,391	158,339	-2,811	161,150	60,052	8,146	462
Net income.....	248,237	183,387	6,681	176,707	64,849	12,137	1,483
Deficit.....	29,846	25,049	9,492	15,557	4,797	3,990	1,021
Total net income (less deficit).....	4,118,603	2,128,066	180,794	1,947,272	1,990,537	3,075,840	977,266
Net income.....	9,319,027	2,521,447	259,726	2,261,721	6,797,580	5,304,453	1,526,378
Deficit.....	5,200,423	393,381	78,932	314,449	4,807,043	2,228,613	549,112

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Transportation and public utilities -					Wholesale and retail trade	
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade
		Total	Trucking and warehousing	Other transportation			
	(31)	(32)	(33)	(34)	(35)	(36)	(37)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships.....	11,163	8,123	4,751	3,371	3,040	87,697	10,863
Number of partners.....	362,194	167,855	11,441	156,414	194,339	274,791	56,250
Total assets.....	73,996,933	13,512,176	1,022,530	12,489,647	60,484,756	24,518,644	9,271,773
Income and deductions from a trade or business:							
Total income.....	48,220,178	9,518,198	2,206,123	7,312,075	38,701,980	85,045,409	29,662,442
Business receipts.....	45,794,127	8,654,535	2,177,763	6,476,772	37,139,592	83,758,267	29,296,805
Ordinary income from other partnerships and fiduciaries.....	1,130,443	627,170	313	626,857	503,273	121,702	9,648
Farm net profit.....	-	-	-	-	-	2,786	27
Net gain, noncapital assets.....	470,831	189,384	18,614	170,770	281,447	61,758	10,691
Other income (net).....	824,777	47,110	9,433	37,677	777,667	1,100,896	345,271
Total deductions.....	39,494,963	7,248,055	1,980,714	5,267,341	32,246,907	79,977,397	28,240,485
Cost of sales and operations.....	15,990,913	3,984,474	733,218	3,251,256	12,006,439	61,173,940	24,221,233
Inventory, beginning of year.....	3,010,484	49,557	4,027	45,529	2,960,927	6,585,970	2,514,399
Purchases.....	8,728,563	2,516,751	204,015	2,312,736	6,211,812	57,636,828	22,885,397
Cost of labor.....	208,945	119,024	79,960	39,065	89,921	969,671	203,656
Additional inventory costs (section 263A).....	14,578	8,437	-	8,437	6,141	276,345	148,947
Other costs.....	7,011,240	1,332,402	447,671	884,731	5,678,838	3,079,647	1,172,653
Less: Inventory, end of year.....	2,982,896	41,696	2,454	39,242	2,941,200	7,448,428	2,717,132
Salaries and wages.....	2,331,469	573,588	287,830	285,758	1,757,881	5,602,895	1,119,766
Less: Jobs credit.....	-	-	-	-	-	2,218	10
Guaranteed payments to partners.....	99,192	46,241	37,628	8,614	52,951	644,946	158,625
Rent paid.....	827,486	127,718	40,696	87,022	699,767	1,789,267	187,762
Interest paid.....	2,073,003	328,437	39,513	288,924	1,744,566	504,424	144,643
Taxes paid.....	686,564	188,492	63,257	125,235	498,072	999,061	151,480
Bad debts.....	483,596	5,020	1,547	3,473	478,576	266,846	34,836
Repairs.....	342,976	106,717	55,534	51,183	236,260	371,496	57,468
Depreciation.....	3,219,753	370,015	102,140	267,875	2,849,738	674,092	117,164
Depletion.....	6,986	-	-	-	6,986	761	74
Pension, profit sharing, annuity, and bond purchase plans.....	87,267	20,821	7,131	13,690	66,446	64,127	23,694
Employee benefit plans.....	174,622	54,369	35,122	19,248	120,253	233,996	76,148
Net loss from other partnerships and fiduciaries.....	15,754	3,170	-	3,170	12,583	4,092	2,372
Farm net loss.....	2,240	2,240	2,240	-	-	918	6
Net loss, noncapital assets.....	17,464	390	36	354	17,074	2,924	353
Other deductions.....	13,135,676	1,436,361	574,821	861,540	11,699,315	7,645,831	1,944,882
Net income (less deficit) from trade or business.....	8,725,216	2,270,143	225,408	2,044,734	6,455,073	5,068,012	1,421,956
Net income.....	8,733,588	2,270,554	225,545	2,045,009	6,463,034	5,090,239	1,434,425
Deficit.....	8,373	412	137	275	7,961	22,227	12,469
Portfolio income (less deficit) distributed							
directly to partners.....	502,269	57,702	15,459	42,243	444,566	187,999	69,058
Interest income.....	292,125	42,414	3,729	38,686	249,711	122,829	49,434
Dividend income.....	27,806	608	200	408	27,198	21,597	16,732
Royalty income.....	649	546	174	372	103	1,269	476
Net short-term capital gain (less loss).....	2,908	43	-	43	2,864	766	832
Net long-term capital gain (less loss).....	176,764	13,851	11,356	2,495	162,913	40,657	1,564
Other portfolio income (net).....	2,017	239	-	239	1,779	881	19
Real estate rental income (less deficit).....	25,814	24,285	23,710	576	1,528	82,238	36,557
Net income.....	30,266	24,536	23,728	808	5,730	88,314	37,666
Deficit.....	4,452	251	18	232	4,202	6,076	1,109
Net income (less deficit) from other rental activity.....	245,401	183,212	6,505	176,707	82,189	7,627	1,203
Net income.....	245,507	183,212	6,505	176,707	82,296	7,653	1,203
Deficit.....	106	-	-	-	106	25	-
Total net income ¹	9,319,027	2,521,447	259,726	2,261,721	6,797,580	5,304,453	1,526,378

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Wholesale and retail trade								
	Retail trade							Motor vehicle dealers	
	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Food stores			Automotive dealers and service stations		
				Total	Grocery stores	Other food stores	Total		
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships.....	134,079	4,657	3,228	18,491	8,979	9,512	11,955	4,032	
Number of partners.....	369,727	12,752	7,339	42,776	20,653	22,123	28,766	9,246	
Total assets.....	22,646,443	1,222,255	737,369	1,901,399	1,030,746	870,653	4,755,279	2,275,387	
Income and deductions from a trade or business:									
Total income.....	74,100,458	3,573,714	3,657,197	9,749,372	5,920,656	3,828,716	18,474,093	10,160,840	
Business receipts.....	72,850,766	3,524,146	3,591,947	9,640,489	5,832,746	3,807,743	18,237,962	9,990,915	
Ordinary income from other partnerships and fiduciaries.....	119,274	70	--	421	13	408	23,953	20,387	
Farm net profit.....	2,758	150	--	--	--	--	--	--	
Net gain, noncapital assets.....	65,036	6,389	1,586	19,945	17,478	2,467	3,693	3,021	
Other income (net).....	1,062,823	42,958	63,663	88,517	70,419	18,098	208,484	146,516	
Total deductions.....	72,105,509	3,465,777	3,705,440	9,468,574	5,772,881	3,695,893	18,117,068	10,013,408	
Cost of sales and operations.....	49,792,780	2,688,645	2,656,541	7,269,868	4,631,687	2,638,181	15,425,189	8,700,402	
Inventory, beginning of year.....	6,469,700	491,521	649,344	518,091	410,666	107,425	1,442,969	980,654	
Purchases.....	47,114,273	2,637,767	2,992,595	7,086,213	4,535,633	2,550,580	15,343,683	8,700,956	
Cost of labor.....	1,281,113	21,691	7,679	71,518	36,881	34,637	148,024	102,937	
Additional inventory costs (section 263A).....	150,813	30,867	725	10,395	8,333	2,061	29,344	12,849	
Other costs.....	2,292,031	53,803	47,665	78,231	11,891	66,340	277,056	173,937	
Less: Inventory, end of year.....	7,620,899	547,004	1,041,466	533,077	410,215	122,862	1,849,521	1,270,931	
Salaries and wages.....	6,596,470	273,883	335,235	705,780	370,071	335,710	885,188	458,031	
Less: Jobs credit.....	2,942	--	4	118	118	--	174	--	
Guaranteed payments to partners.....	705,468	46,209	12,660	100,606	51,738	48,868	87,746	31,733	
Rent paid.....	2,503,719	55,515	122,186	234,381	116,539	117,841	262,661	89,217	
Interest paid.....	719,145	27,594	57,048	70,122	41,407	28,715	128,422	65,753	
Taxes paid.....	1,227,772	49,981	45,702	152,542	83,702	68,840	169,436	77,245	
Bad debts.....	283,538	10,161	5,447	3,450	2,233	1,217	15,944	7,885	
Repairs.....	481,500	19,702	34,130	61,725	34,383	27,342	57,539	17,254	
Depreciation.....	921,754	35,777	47,502	117,231	57,606	59,625	100,804	28,587	
Depletion.....	687	520	--	--	--	--	--	--	
Pension, profit sharing, annuity, and bond purchase plans.....	48,399	5,719	1,257	4,179	2,212	1,967	7,519	2,015	
Employee benefit plans.....	225,193	5,330	5,166	18,229	6,795	11,434	47,281	28,467	
Net loss from other partnerships and fiduciaries.....	125,420	13,956	--	--	--	--	1,593	360	
Farm net loss.....	960	--	--	545	545	--	209	--	
Net loss, noncapital assets.....	52,679	48	184	3,975	51	3,924	2,909	246	
Other deductions.....	8,422,968	232,737	382,383	726,058	373,830	352,228	924,804	506,213	
Net income (less deficit) from trade or business.....	1,994,949	107,936	48,243	280,798	147,975	132,823	357,025	147,431	
Net income.....	3,582,262	163,317	61,723	392,381	194,481	197,900	456,775	188,905	
Deficit.....	1,587,313	55,381	109,966	111,583	46,506	65,076	99,750	41,474	
Portfolio income (less deficit) distributed									
directly to partners.....	138,135	6,743	2,488	17,295	7,332	9,964	35,471	11,051	
Interest income.....	95,351	2,973	1,988	10,547	2,986	7,562	30,342	8,782	
Dividend income.....	5,985	1,646	387	207	25	182	220	69	
Royalty income.....	2,203	--	2	1,291	--	1,291	7	7	
Net short-term capital gain (less loss).....	-3,926	--	--	27	--	27	-359	33	
Net long-term capital gain (less loss).....	37,351	2,124	111	5,223	4,321	902	4,125	1,852	
Other portfolio income (net).....	1,171	--	--	--	--	--	1,136	308	
Real estate rental income (less deficit).....	49,107	1,111	2,588	14,979	11,644	3,335	10,950	422	
Net income.....	59,430	1,276	2,950	18,431	14,901	3,530	12,261	460	
Deficit.....	10,323	166	361	3,451	3,257	195	1,311	38	
Net income (less deficit) from other rental activity.....	7,685	13	474	476	147	330	8,609	5,180	
Net income.....	10,654	13	474	476	147	330	8,634	5,205	
Deficit.....	2,969	--	--	--	--	--	25	25	
Total net income (less deficit).....	2,156,451	113,679	42,803	308,299	162,776	145,523	408,288	182,199	
Net income.....	3,701,749	167,784	64,232	416,731	208,378	208,353	501,319	202,250	
Deficit.....	1,545,298	54,105	107,035	108,432	45,603	62,829	93,031	40,051	

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Wholesale and retail trade							
	Retail trade							Automotive dealers and service stations
	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Total	Grocery stores	Other food stores	Total	Motor vehicle dealers
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)
PARTNERSHIPS WITH NET INCOME								
Number of partnerships.....	74,725	2,750	1,863	12,284	6,027	6,257	8,105	2,855
Number of partners.....	213,561	6,385	4,205	28,209	13,824	14,385	19,490	6,505
Total assets.....	15,030,963	998,306	278,045	1,142,047	621,481	520,565	3,765,115	1,573,949
Income and deductions from a trade or business:								
Total income.....	54,641,461	3,136,290	1,000,546	7,262,965	4,231,306	3,031,659	14,228,660	7,090,512
Business receipts.....	53,765,275	3,088,716	991,807	7,182,620	4,163,821	3,018,799	14,035,467	6,962,109
Ordinary income from other partnerships and fiduciaries.....	112,054	70	-	408	-	408	23,953	20,387
Farm net profit.....	2,758	150	-	-	-	-	-	-
Net gain, noncapital assets.....	50,475	5,455	1,319	16,897	14,436	2,461	3,595	2,943
Other income (net).....	710,899	41,899	7,420	63,040	53,049	9,991	163,646	105,073
Total deductions.....	51,068,958	2,972,972	941,188	6,872,230	4,038,413	2,833,817	13,772,475	6,901,759
Cost of sales and operations.....	36,522,778	2,376,417	722,969	5,422,542	3,303,922	2,118,621	11,747,748	6,001,069
Inventory, beginning of year.....	4,034,567	372,719	89,295	346,023	268,634	77,389	1,103,133	708,917
Purchases.....	34,358,653	2,346,460	720,495	5,285,104	3,229,068	2,056,035	11,611,428	5,890,897
Cost of labor.....	753,753	21,264	938	33,051	14,689	18,362	106,253	78,452
Additional inventory costs (section 263A).....	126,665	30,867	512	7,457	5,888	1,569	25,410	10,348
Other costs.....	1,839,814	49,424	33,811	64,491	9,078	55,413	257,733	165,774
Less: Inventory, end of year.....	4,651,268	444,316	122,082	352,081	261,932	90,148	1,356,209	853,319
Salaries and wages.....	4,425,002	227,140	67,701	478,822	233,890	242,932	690,147	317,352
Less: Jobs credit.....	2,208	-	4	5	5	-	174	-
Guaranteed payments to partners.....	469,717	28,571	4,568	65,978	38,608	27,371	64,220	25,854
Rent paid.....	1,577,870	36,402	26,151	148,063	73,956	74,108	195,450	53,789
Interest paid.....	356,125	20,808	4,751	37,299	20,662	16,636	91,164	41,695
Taxes paid.....	838,310	39,269	14,373	107,809	56,877	50,932	128,754	52,057
Bad debts.....	231,846	8,981	463	2,860	1,792	1,068	13,118	6,649
Repairs.....	311,628	15,074	2,652	40,951	21,221	19,729	45,399	12,675
Depreciation.....	548,781	25,989	5,886	63,938	31,745	32,193	74,769	19,878
Depletion.....	687	520	-	-	-	-	-	-
Pension, profit sharing, annuity, and bond purchase plans.....	39,119	5,668	756	3,181	1,842	1,339	4,521	1,688
Employee benefit plans.....	152,034	3,808	2,763	10,419	4,049	6,370	31,954	16,131
Net loss from other partnerships and fiduciaries.....	1,721	8	-	-	-	-	1,015	360
Farm net loss.....	912	-	-	545	545	-	209	-
Net loss, noncapital assets.....	2,571	48	-	76	51	25	540	38
Other deductions.....	5,592,064	184,269	88,158	491,753	249,259	242,494	683,641	352,523
Net income (less deficit) from trade or business.....	3,572,503	163,317	59,358	390,735	192,893	197,842	454,185	188,753
Net income.....	3,582,262	163,317	61,723	392,381	194,481	197,900	456,775	188,905
Deficit.....	9,758	-	2,365	1,646	1,589	57	2,590	152
Portfolio income (less deficit) distributed								
directly to partners.....	118,108	3,576	2,453	14,479	6,067	8,412	32,288	8,229
Interest income.....	72,563	2,591	1,953	9,108	1,726	7,382	29,048	7,849
Dividend income.....	4,864	1,056	387	202	20	182	215	65
Royalty income.....	793	-	2	-	-	-	7	7
Net short-term capital gain (less loss).....	-66	-	-	27	-	27	-359	33
Net long-term capital gain (less loss).....	39,092	-70	111	5,142	4,321	821	2,550	277
Other portfolio income (net).....	861	-	-	-	-	-	826	-2
Real estate rental income (less deficit).....	43,740	807	2,531	16,251	13,634	2,617	11,359	398
Net income.....	48,706	917	2,893	17,169	14,358	2,811	11,482	436
Deficit.....	4,966	110	361	918	724	195	123	38
Net income (less deficit) from other rental activity.....	6,424	13	-	436	106	330	5,678	5,180
Net income.....	6,450	13	-	436	106	330	5,703	5,205
Deficit.....	25	-	-	-	-	-	25	-25
Total net income ¹	3,701,749	187,784	64,232	416,731	208,378	208,353	501,318	202,250

Footnotes at end of table.

Partnership Returns, 1993

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Automotive dealers and service stations--continued		Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Liquor stores	Other retail stores
	Gasoline service stations	Other automotive dealers						
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships.....	4,049	3,874	10,664	8,416	25,730	3,475	2,098	45,365
Number of partners.....	10,268	9,251	22,776	20,537	112,287	12,182	4,722	105,580
Total assets	1,154,001	1,325,890	885,220	1,004,429	5,278,434	308,059	341,429	6,212,568
Income and deductions from a trade or business:								
Total income.....	6,305,625	2,007,628	2,488,111	2,460,817	14,715,575	658,565	1,070,173	17,252,842
Business receipts.....	6,256,287	1,990,760	2,459,558	2,425,931	14,375,776	642,320	1,054,971	16,897,665
Ordinary income from other partnerships.....								
and fiduciaries.....	471	3,095	--	33	83,144	--	--	11,654
Farm net profit.....	--	--	--	--	--	--	--	2,609
Net gain, noncapital assets.....	541	131	1,139	5,748	17,202	205	3	9,124
Other income (net).....	48,326	13,642	27,414	29,104	239,452	16,040	15,199	331,791
Total deductions.....	6,164,053	1,939,806	2,432,730	2,434,036	14,293,823	624,080	1,023,995	16,539,988
Cost of sales and operations.....	5,278,157	1,446,629	1,592,019	1,583,038	6,044,270	247,294	835,865	11,450,050
Inventory, beginning of year.....	152,501	309,814	457,671	350,087	194,445	10,801	126,920	2,227,851
Purchases.....	5,156,387	1,486,341	1,488,434	1,395,360	4,777,060	241,259	858,778	10,293,125
Cost of labor.....	21,011	24,075	47,891	40,469	848,789	7,444	121	87,487
Additional inventory costs (section 263A).....	14,601	1,894	10,384	21,854	10,147	--	815	36,283
Other costs.....	87,576	15,542	64,403	134,699	401,846	5,445	5,093	1,223,791
Less: Inventory, end of year.....	153,919	424,671	476,764	370,455	201,974	17,655	155,861	2,427,123
Salaries and wages.....	271,322	155,835	202,402	234,055	2,646,990	103,173	36,188	1,173,577
Less: Jobs credit.....	67	107	12	--	2,481	--	--	153
Guaranteed payments to partners.....	29,411	26,602	29,096	49,550	158,687	17,708	13,455	189,750
Rent paid.....	128,069	45,374	168,143	92,087	1,001,858	43,784	29,430	493,674
Interest paid.....	25,961	36,707	16,366	28,661	193,880	7,323	10,753	178,977
Taxes paid.....	64,814	27,376	42,801	35,299	479,273	34,784	20,939	197,015
Bad debts.....	4,653	3,406	3,376	10,343	23,329	179	534	210,775
Repairs.....	28,599	11,687	10,672	12,384	208,546	10,392	4,306	62,105
Depreciation.....	50,759	21,458	23,915	21,461	373,917	17,266	15,135	168,747
Depletion.....	--	--	--	--	--	--	--	168
Pension, profit sharing, annuity, and bond								
purchase plans.....	4,662	842	382	1,071	3,709	244	261	24,055
Employee benefit plans.....	10,191	8,623	5,275	6,910	66,826	242	827	69,108
Net loss from other partnerships and fiduciaries.....	670	563	33,134	9,002	66,394	--	--	1,341
Farm net loss.....	209	--	--	158	48	--	--	--
Net loss, noncapital assets.....	502	2,161	1,015	15	40,397	--	8	4,127
Other deductions.....	266,141	152,450	304,147	350,002	2,988,180	141,690	56,294	2,316,674
Net income (less deficit) from trade or business.....	141,572	68,022	55,382	26,781	421,752	34,485	46,178	712,854
Net income.....	161,969	105,902	171,128	184,224	980,328	52,939	51,753	1,067,694
Deficit.....	20,397	37,880	115,747	157,443	558,575	18,454	5,575	354,839
Portfolio income (less deficit) distributed								
directly to partners.....	12,058	12,362	2,098	35,502	14,244	485	218	23,591
Interest income.....	9,481	12,079	2,011	7,717	24,229	162	218	15,163
Dividend income.....	150	--	10	620	206	--	--	2,690
Royalty income.....	--	--	--	--	119	322	--	460
Net short-term capital gain (less loss).....	-391	--	23	-79	-3,881	--	--	342
Net long-term capital gain (less loss).....	1,990	283	54	27,239	-6,446	--	--	4,923
Other portfolio income (net).....	828	--	--	6	16	--	--	13
Real estate rental income (less deficit).....	8,259	2,269	638	4,229	5,788	1,249	-201	7,776
Net income.....	9,532	2,269	638	5,283	6,746	1,251	534	10,061
Deficit.....	1,273	--	--	1,054	958	2	735	2,285
Net income (less deficit) from other rental activity.....	498	2,831	--	53	859	--	--	-2,799
Net income.....	498	2,931	--	53	859	--	--	144
Deficit.....	--	--	--	--	--	--	--	2,944
Total net income (less deficit).....	160,788	85,301	58,041	39,405	452,970	36,219	46,195	736,158
Net income.....	181,534	117,535	173,263	191,923	995,017	54,463	51,739	1,085,280
Deficit.....	20,745	32,234	115,222	152,518	542,046	18,244	5,544	349,122

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Wholesale and retail trade--Continued							
	Retail trade--Continued							
	Automotive dealers and service stations--continued		Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Liquor stores	Other retail stores
	Gasoline service stations	Other automotive dealers						
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
PARTNERSHIPS WITH NET INCOME								
Number of partnerships.....	2,874	2,375	4,755	5,092	14,277	2,329	1,384	22,106
Number of partners.....	7,072	5,913	10,488	13,115	68,364	7,661	2,916	52,727
Total assets.....	986,452	1,204,714	529,350	557,426	3,030,497	106,663	238,110	4,385,404
Income and deductions from a trade or business:								
Total income.....	5,369,077	1,767,070	1,763,546	1,803,450	10,266,149	420,005	769,859	13,971,993
Business receipts.....	5,320,608	1,752,750	1,759,773	1,777,546	10,091,035	408,543	759,058	13,670,709
Ordinary income from other partnerships and fiduciaries.....	471	3,095	--	33	75,937	--	--	11,654
Farm net profit.....	--	--	--	--	--	--	--	2,609
Net gain, noncapital assets.....	541	111	55	4,616	12,546	188	3	5,801
Other income (net).....	47,457	11,115	23,717	21,254	86,631	11,273	10,798	281,221
Total deductions.....	5,207,118	1,663,598	1,612,418	1,621,472	9,288,413	367,192	718,106	12,904,493
Cost of sales and operations.....	4,481,604	1,265,075	1,084,407	1,136,493	3,924,471	157,421	603,334	9,346,975
Inventory, beginning of year.....	133,258	260,958	271,284	245,555	119,478	8,381	89,369	1,389,330
Purchases.....	4,376,233	1,344,298	1,075,915	976,091	3,280,664	148,910	623,717	8,289,869
Cost of labor.....	9,952	17,848	25,084	34,977	456,701	3,737	121	71,627
Additional inventory costs (section 263A).....	14,552	510	9,428	21,376	4,371	--	702	26,542
Other costs.....	77,117	14,843	46,284	114,452	180,993	4,624	4,750	1,083,252
Less: Inventory, end of year.....	129,508	373,381	343,588	266,984	128,807	8,231	115,324	1,513,646
Salaries and wages.....	242,813	129,982	140,597	143,438	1,781,957	58,950	24,601	813,649
Less: Jobs credit.....	67	107	--	--	1,894	--	--	130
Guaranteed payments to partners.....	13,562	24,804	15,168	25,566	113,068	13,201	7,393	131,985
Rent paid.....	107,230	34,431	93,266	54,616	669,312	30,383	19,922	304,305
Interest paid.....	18,097	31,372	10,783	15,299	79,703	3,959	3,939	88,421
Taxes paid.....	53,089	23,608	28,047	21,774	325,447	21,197	13,505	138,136
Bad debts.....	4,176	2,293	2,131	5,711	2,114	81	337	196,049
Repairs.....	23,315	9,409	7,460	7,074	141,400	7,161	2,964	41,492
Depreciation.....	37,898	16,993	15,002	11,867	223,154	8,699	7,772	111,706
Depletion.....	--	--	--	--	--	--	--	168
Pension, profit sharing, annuity, and bond purchase plans.....	1,990	842	382	698	3,218	244	261	20,189
Employee benefit plans.....	9,973	5,850	4,370	2,922	43,722	112	525	51,438
Net loss from other partnerships and fiduciaries.....	655	--	178	140	379	--	--	--
Farm net loss.....	209	--	--	158	--	--	--	--
Net loss, noncapital assets.....	502	--	1,015	--	655	--	8	229
Other deductions.....	212,072	119,046	209,611	195,713	1,979,708	65,785	33,544	1,659,881
Net income (less deficit) from trade or business.....	161,960	103,473	171,128	181,978	979,735	52,813	51,753	1,067,500
Net income.....	161,969	105,902	171,128	184,224	980,328	52,939	51,753	1,067,694
Deficit.....	9	2,429	--	2,246	592	126	--	193
Portfolio income (less deficit) distributed								
directly to partners.....	11,982	12,076	1,789	27,350	17,932	415	187	17,639
Interest income.....	9,406	11,793	1,702	6,493	11,782	93	187	9,608
Dividend income.....	150	--	10	210	143	--	--	2,641
Royalty income.....	--	--	--	--	1	322	--	460
Net short-term capital gain (less loss).....	-391	--	23	-79	-20	--	--	342
Net long-term capital gain (less loss).....	1,990	283	54	20,722	6,010	--	--	4,575
Other portfolio income (net).....	828	--	--	6	16	--	--	13
Real estate rental income (less deficit).....	8,692	2,269	423	3,184	3,239	1,235	-201	4,913
Net income.....	8,777	2,269	423	3,942	3,528	1,237	534	6,582
Deficit.....	85	--	--	758	289	2	735	1,669
Net income (less deficit) from other rental activity.....	498	--	--	53	101	--	--	144
Net income.....	498	--	--	53	101	--	--	144
Deficit.....	--	--	--	--	--	--	--	--
Total net income ¹	181,534	117,535	173,263	191,923	995,017	54,463	51,739	1,085,280

Footnotes at end of table.

Partnership Returns, 1993

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Wholesale and retail trade not allocable	Finance, insurance, and real estate					
		Total	Finance				Insurance agents, brokers, and services
			Total	Banking and credit agencies other than banks	Security and commodity brokers and services	Holding and investment companies	
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships.....	4,303	792,651	130,102	2,663	3,836	123,614	6,999
Number of partners.....	13,497	9,944,143	2,980,330	270,413	131,816	2,578,101	43,070
Total assets.....	409,001	1,612,142,006	734,712,068	23,361,448	241,773,254	469,577,366	5,257,392
Income and deductions from a trade or business:							
Total income.....	996,751	85,725,667	41,880,089	2,317,437	24,715,840	14,846,812	4,825,932
Business receipts.....	948,130	62,142,324	24,675,249	1,642,960	17,773,658	5,258,630	3,824,579
Ordinary income from other partnerships.....							
and fiduciaries.....	--	6,368,778	5,350,447	16,165	1,729,674	3,604,608	--
Farm net profit.....	--	1,040	478	--	--	478	--
Net gain, noncapital assets.....	592	1,144,814	84,494	8,264	646	75,584	864
Other income (net).....	48,029	16,068,710	11,769,422	650,048	5,211,862	5,907,513	800,488
Total deductions.....	1,057,352	80,432,742	33,906,451	2,028,918	20,940,619	10,936,917	4,194,343
Cost of sales and operations.....	700,877	35,535,142	8,685,661	449,708	6,452,427	1,783,526	888,061
Inventory, beginning of year.....	204,133	18,641,736	693,539	75,887	132,400	485,253	1
Purchases.....	533,802	13,739,779	6,593,290	164,075	5,466,717	962,498	50,760
Cost of labor.....	13,348	537,277	325,763	544	295,838	29,381	20,423
Additional inventory costs (section 263A).....	756	810,086	1,880	--	349	1,531	--
Other costs.....	94,954	20,243,967	3,043,235	278,439	818,134	1,946,662	773,758
Less: Inventory, end of year.....	146,116	18,977,100	1,974,395	69,237	261,011	1,644,147	1
Salaries and wages.....	82,377	6,220,676	4,090,095	254,934	3,157,890	677,272	485,018
Less: Jobs credit.....	--	478	249	17	110	122	--
Guaranteed payments to partners.....	25,011	2,118,537	1,407,032	18,169	1,044,109	344,753	89,285
Rent paid.....	31,701	728,171	340,827	32,321	217,152	91,354	91,313
Interest paid.....	9,840	12,178,718	9,262,418	485,836	6,076,263	2,700,318	27,294
Taxes paid.....	14,002	1,195,814	357,792	17,207	222,029	118,556	42,394
Bad debts.....	949	666,455	262,151	95,411	9,967	156,773	3,692
Repairs.....	3,397	250,744	62,222	6,677	36,642	18,904	8,502
Depreciation.....	13,869	1,048,880	261,947	22,058	132,384	107,504	25,846
Depletion.....	--	3,466	58	58	--	--	--
Pension, profit sharing, annuity, and bond.....							
purchase plans.....	1,324	171,933	145,107	3,077	114,882	27,149	7,138
Employee benefit plans.....	8,214	193,811	108,746	16,618	77,196	14,931	16,425
Net loss from other partnerships and fiduciaries.....	--	3,639,140	1,977,521	27,704	51,232	1,898,586	623
Farm net loss.....	--	39,457	11,954	--	--	11,954	--
Net loss, noncapital assets.....	--	318,129	23,871	10,751	507	12,613	82
Other deductions.....	165,790	16,124,148	6,909,299	588,404	3,348,049	2,972,846	2,508,669
Net income (less deficit) from trade or business.....	-60,601	5,292,925	7,973,638	288,521	3,775,222	3,909,895	431,589
Net income.....	73,552	19,788,236	12,892,202	541,842	4,849,837	7,700,522	555,047
Deficit.....	134,153	14,495,311	4,918,564	253,321	874,616	3,790,627	123,457
Portfolio income (less deficit) distributed.....							
directly to partners.....	7,943	38,434,223	30,550,609	353,862	1,866,372	28,330,375	121,191
Interest income.....	998	13,981,536	9,170,850	280,586	584,399	8,305,865	86,627
Dividend income.....	--	2,760,885	2,583,202	17,694	153,371	2,412,137	1,942
Royalty income.....	--	866,763	714,286	609	851	712,827	--
Net short-term capital gain (less loss).....	--	4,920,831	4,792,101	32,851	748,826	4,010,424	18,532
Net long-term capital gain (less loss).....	6,945	15,072,299	12,727,185	22,351	353,660	12,351,173	15,401
Other portfolio income (net).....	--	831,910	562,985	-229	25,265	537,949	-1,310
Real estate rental income (less deficit).....	1,726	-8,930,157	-1,126,700	3,834	-4,949	-1,125,684	8,094
Net income.....	2,677	24,025,865	802,697	6,906	8,190	787,601	11,068
Deficit.....	951	32,956,022	1,929,397	2,972	13,140	1,913,285	2,974
Net income (less deficit) from other rental activity.....	--	456,334	100,508	--	1,009	99,499	525
Net income.....	--	547,540	121,878	--	1,009	120,869	525
Deficit.....	--	91,206	21,370	--	--	21,370	--
Total net income (less deficit).....	-57,876	15,260,195	19,978,770	591,115	4,535,167	14,852,488	527,467
Net income.....	76,326	59,062,294	25,680,357	805,127	5,237,781	19,637,449	638,786
Deficit.....	134,202	43,802,098	5,701,588	214,012	702,614	4,784,962	111,319

Footnotes at end of table.

Partnership Returns, 1993

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Wholesale and retail trade not allocable	Finance, insurance, and real estate					
		Total	Finance				Insurance agents, brokers, and services
			Total	Banking and credit agencies other than banks	Security and commodity brokers and service	Holding and investment companies	
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships.....	2,108	442,590	87,170	2,046	2,492	82,631	4,903
Number of partners.....	4,980	5,557,656	2,328,253	260,929	90,348	1,976,976	13,393
Total assets.....	215,908	1,000,817,104	598,373,381	20,522,304	201,098,361	376,752,715	3,515,803
Income and deductions from a trade or business:							
Total income.....	741,506	64,917,692	37,583,036	2,157,805	22,244,662	13,180,568	3,624,496
Business receipts.....	696,188	44,049,794	21,367,070	1,536,391	15,637,027	4,193,651	2,996,779
Ordinary income from other partnerships and fiduciaries.....	—	6,173,859	5,265,986	5,293	1,724,217	3,536,476	—
Farm net profit.....	—	947	385	—	—	385	—
Net gain, noncapital assets.....	592	976,637	83,407	7,602	439	75,365	129
Other income (net).....	44,726	13,716,454	10,866,188	608,519	4,882,979	5,374,690	627,587
Total deductions.....	667,954	46,064,858	25,090,013	1,619,022	17,658,013	5,812,978	3,082,107
Cost of sales and operations.....	429,930	19,459,086	6,281,374	447,312	4,546,872	1,287,189	299,436
Inventory, beginning of year.....	37,004	6,803,843	339,093	53,172	73,522	212,399	1
Purchases.....	392,777	8,916,315	4,420,259	163,097	3,880,659	376,502	50,760
Cost of labor.....	12,262	371,094	239,732	544	225,838	13,350	20,423
Additional inventory costs (section 263A).....	733	394,749	1,766	—	349	1,417	—
Other costs.....	67,180	10,792,789	2,718,221	278,439	596,448	1,843,334	185,133
Less: Inventory, end of year.....	80,027	8,045,142	1,439,459	47,940	229,944	1,161,575	1
Salaries and wages.....	58,127	4,863,763	3,624,163	251,614	2,907,143	465,405	394,167
Less: Jobs credit.....	—	140	127	17	110	—	—
Guaranteed payments to partners.....	16,603	1,481,876	1,140,089	5,315	957,990	176,784	70,160
Rent paid.....	23,635	497,375	285,573	30,620	196,515	58,438	66,725
Interest paid.....	3,655	8,795,255	8,208,954	387,732	5,845,926	1,975,296	15,667
Taxes paid.....	9,270	536,134	271,916	14,663	205,416	51,837	34,631
Bad debts.....	163	88,214	41,031	8,460	9,529	23,042	3,005
Repairs.....	2,400	118,004	53,071	5,333	35,669	12,069	7,054
Depreciation.....	8,148	445,773	201,881	21,908	125,687	54,285	20,819
Depletion.....	—	3,381	58	58	—	—	—
Pension, profit sharing, annuity, and bond purchase plans.....	1,324	148,296	129,922	3,077	112,554	14,292	6,473
Employee benefit plans.....	5,813	142,789	100,560	16,141	73,014	11,405	10,992
Net loss from other partnerships and fiduciaries.....	—	264,132	180,066	259	25,390	154,417	623
Farm net loss.....	—	15,056	4,129	—	—	4,129	—
Net loss, noncapital assets.....	—	19,440	4,346	1,339	440	2,567	—
Other deductions.....	108,885	9,186,422	4,563,007	425,208	2,615,978	1,521,822	2,152,355
Net income (less deficit) from trade or business.....	73,552	18,852,833	12,493,023	538,783	4,586,649	7,367,590	542,389
Net income.....	73,552	19,507,798	12,860,771	541,277	4,649,837	7,669,657	555,047
Deficit.....	—	654,965	367,748	2,494	63,188	302,066	12,657
Portfolio income (less deficit) distributed							
directly to partners.....	833	33,119,324	27,914,904	291,127	1,264,286	26,359,490	109,361
Interest income.....	833	12,184,254	8,688,478	239,653	510,946	7,937,878	84,789
Dividend income.....	—	2,615,316	2,458,883	17,694	119,914	2,321,276	1,942
Royalty income.....	—	860,584	711,266	609	36	710,621	—
Net short-term capital gain (less loss).....	—	4,049,937	4,011,854	13,230	383,388	3,615,235	13,754
Net long-term capital gain (less loss).....	—	12,604,774	11,470,775	16,708	225,136	11,228,931	10,191
Other portfolio income (net).....	—	804,458	573,648	3,233	24,866	545,549	-1,314
Real estate rental income (less deficit).....	1,941	23,217,838	642,702	5,155	-5,640	643,187	10,455
Net income.....	1,941	23,862,668	782,722	6,906	7,500	768,316	11,068
Deficit.....	—	644,830	140,020	1,751	13,140	125,129	613
Net income (less deficit) from other rental activity.....	—	527,009	112,357	—	1,009	111,348	525
Net income.....	—	540,396	120,903	—	1,009	119,894	525
Deficit.....	—	13,387	8,546	—	—	8,546	—
Total net income ¹	76,326	59,062,294	25,680,357	805,127	5,237,781	19,637,449	638,786

Footnotes at end of table.

Partnership Returns, 1993

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Finance, insurance, and real estate--Continued					Services		
	Real estate					Total	Hotels and other lodging places	
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate		Total	Motels, motor hotels, and tourist courts
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships.....	655,550	537,308	40,801	15,072	62,568	255,726	22,816	9,905
Number of partners.....	6,920,743	6,174,088	275,510	65,518	406,629	2,146,425	270,220	78,756
Total assets.....	872,172,546	715,700,699	21,774,343	12,020,134	122,677,370	166,806,231	59,212,971	13,566,949
Income and deductions from a trade or business:								
Total income.....	39,219,646	9,540,757	569,344	3,756,807	25,352,738	193,277,923	30,523,597	6,124,739
Business receipts.....	33,642,497	6,578,529	414,302	3,209,701	23,439,965	184,434,428	29,423,036	5,914,994
Ordinary income from other partnerships and fiduciaries.....	1,018,331	663,263	21,414	58,394	275,260	918,258	139,811	633
Farm net profit.....	562	284	278	--	--	1,119	927	--
Net gain, noncapital assets.....	1,059,456	843,539	38,867	50,463	126,588	663,709	117,105	50,335
Other income (net).....	3,498,799	1,455,142	94,843	438,250	1,510,926	7,260,409	842,718	158,777
Total deductions.....	42,331,948	10,188,885	525,406	3,482,213	28,135,444	161,459,640	32,669,621	5,999,068
Cost of sales and operations.....	25,961,420	4,102,565	162,125	1,150,054	20,546,675	32,857,623	9,493,454	718,304
Inventory, beginning of year.....	17,948,196	2,030,555	37,239	500,655	15,379,747	1,335,959	251,604	23,967
Purchases.....	7,095,729	1,394,165	104,918	293,173	5,303,474	10,078,360	1,737,838	242,890
Cost of labor.....	191,091	106,462	135	42,971	41,522	6,037,317	1,632,835	175,122
Additional inventory costs (section 263A).....	808,206	66,657	771	4,622	736,155	117,254	34,178	611
Other costs.....	16,426,974	2,093,879	68,461	693,354	13,571,281	16,128,703	6,053,975	292,966
Less: Inventory, end of year.....	17,002,704	1,718,740	60,031	384,851	14,839,082	1,398,243	237,833	24,224
Salaries and wages.....	1,645,562	523,992	37,269	475,944	608,358	40,839,751	4,056,926	1,033,909
Less: Jobs credit.....	229	229	--	--	--	5,539	1,475	390
Guaranteed payments to partners.....	622,220	257,702	12,627	122,782	229,109	5,466,207	113,088	49,028
Rent paid.....	296,030	84,876	2,758	129,196	79,201	8,910,330	468,361	122,457
Interest paid.....	2,889,006	977,970	82,467	150,098	1,678,471	6,825,721	4,128,068	891,336
Taxes paid.....	795,628	266,344	23,538	58,812	446,934	5,610,288	1,523,915	349,773
Bad debts.....	400,612	265,075	537	3,643	131,357	722,260	74,484	25,771
Repairs.....	180,020	83,645	7,610	13,729	75,037	1,719,356	597,169	171,394
Depreciation.....	761,086	409,685	76,295	41,068	234,038	8,250,988	2,883,682	616,425
Depletion.....	3,408	--	1,668	--	1,739	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	19,688	5,442	782	6,685	6,780	883,756	32,097	5,309
Employee benefit plans.....	68,640	17,761	3,448	24,335	23,096	2,086,530	344,346	72,972
Net loss from other partnerships and fiduciaries.....	1,660,996	869,480	21,658	38,389	731,469	932,926	478,637	22,008
Farm net loss.....	27,503	17,796	5,870	2,615	1,223	10,432	--	--
Net loss, noncapital assets.....	294,176	99,154	26	277	194,719	52,376	15,547	4,099
Other deductions.....	6,706,181	2,207,628	86,728	1,264,588	3,147,237	46,296,636	8,461,321	1,916,673
Net income (less deficit) from trade or business.....	-3,112,303	-648,129	43,938	274,594	-2,782,706	31,818,283	-2,146,023	125,671
Net income.....	6,340,987	2,707,090	147,498	555,450	2,930,950	40,337,564	1,313,629	501,380
Deficit.....	9,453,290	3,355,219	103,560	280,856	5,713,656	8,519,281	3,459,652	375,708
Portfolio income (less deficit) distributed directly to partners.....	7,762,424	6,067,600	443,985	252,250	998,587	2,191,526	186,189	33,427
Interest income.....	4,724,059	3,912,300	120,055	124,042	567,662	875,227	182,552	66,934
Dividend income.....	175,741	151,692	8,480	3,360	12,209	98,045	2,100	256
Royalty income.....	152,477	31,931	74,500	42,840	3,206	273,708	1,186	916
Net short-term capital gain (less loss).....	110,198	-21,388	1,818	-25,292	155,060	234,509	-86	267
Net long-term capital gain (less loss).....	2,329,713	1,817,329	160,491	96,269	255,624	659,113	-2,947	-35,149
Other portfolio income (net).....	270,235	175,735	78,642	11,032	4,826	50,923	3,384	204
Real estate rental income (less deficit).....	-7,811,551	-6,145,685	504,480	-100,212	-2,070,134	196,834	135,119	17,088
Net income.....	23,212,100	21,870,479	728,768	160,017	452,836	522,570	280,138	26,694
Deficit.....	31,023,651	28,016,164	224,288	260,229	2,522,970	325,736	145,019	9,607
Net income (less deficit) from other rental activity.....	355,301	116,812	192,057	39,574	7,057	573,992	4,354	2,314
Net income.....	425,137	185,841	192,564	39,674	7,057	1,634,824	10,060	2,314
Deficit.....	69,837	69,230	507	100	--	1,060,932	5,706	--
Total net income (less deficit)*.....	-5,246,041	-2,405,542	1,022,152	395,229	-4,257,880	33,887,012	-1,817,327	213,383
Net income.....	32,743,150	26,952,182	1,303,474	875,123	3,612,372	43,300,490	1,675,078	573,483
Deficit.....	37,989,191	29,357,724	281,322	479,894	7,870,252	9,413,478	3,492,405	360,100

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Finance, insurance, and real estate--Continued					Services		
	Real estate					Total	Hotels and other lodging places	
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate		Total	Motels, motor hotels, and tourist courts
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
PARTNERSHIPS WITH NET INCOME								
Number of partnerships.....	350,518	290,036	27,988	8,112	24,381	169,407	9,929	4,603
Number of partners.....	3,216,011	2,789,725	215,737	42,230	168,319	1,402,719	99,992	34,429
Total assets.....	398,927,920	341,045,015	15,175,365	5,702,337	37,005,204	90,334,020	19,326,860	6,196,452
Income and deductions from a trade or business:								
Total income.....	23,710,159	5,471,686	459,833	2,621,586	15,157,055	154,686,991	13,644,493	3,575,775
Business receipts.....	19,685,945	3,269,512	309,968	2,185,187	13,921,278	148,029,949	12,993,800	3,461,772
Ordinary income from other partnerships and fiduciaries.....	907,873	572,096	21,407	56,470	257,899	898,413	136,287	135
Farm net profit.....	562	284	278	--	--	1,119	927	--
Net gain, noncapital assets.....	893,101	688,459	37,356	49,793	117,493	590,545	113,570	50,253
Other income (net).....	2,222,679	941,334	90,824	330,135	860,386	5,366,966	399,909	63,614
Total deductions.....	17,892,738	3,198,068	329,314	2,077,934	12,287,422	114,683,385	12,360,706	3,083,006
Cost of sales and operations.....	12,878,276	1,873,239	111,755	680,659	10,212,624	22,904,288	4,903,610	404,882
Inventory, beginning of year.....	6,464,749	454,092	28,687	105,270	5,876,701	793,746	86,791	13,622
Purchases.....	4,445,296	921,091	53,336	270,516	3,200,354	7,157,168	607,486	143,211
Cost of labor.....	110,939	64,317	135	14,014	32,474	4,375,720	621,437	92,099
Additional inventory costs (section 263A).....	392,982	51,602	771	4,026	336,583	63,749	3,367	247
Other costs.....	7,889,434	814,412	66,445	335,678	6,672,899	10,861,409	3,659,722	169,217
Less: Inventory, end of year.....	6,605,681	489,723	48,252	48,844	6,018,862	794,634	75,191	13,513
Salaries and wages.....	845,433	188,660	29,029	307,179	320,565	32,933,802	1,454,218	561,907
Less: Jobs credit.....	12	12	--	--	--	3,758	822	266
Guaranteed payments to partners.....	271,628	64,856	10,942	102,948	92,882	4,443,224	49,172	29,493
Rent paid.....	145,076	37,200	2,457	68,123	37,296	7,547,277	196,256	81,944
Interest paid.....	570,634	187,368	41,155	67,086	275,025	2,548,904	1,014,066	347,143
Taxes paid.....	229,586	76,814	13,365	33,310	106,097	3,965,545	562,997	186,110
Bad debts.....	44,179	21,523	305	2,326	20,025	471,222	36,096	23,481
Repairs.....	57,879	25,461	2,847	6,365	23,206	1,107,269	234,813	92,739
Depreciation.....	223,074	104,353	52,255	23,573	42,893	4,287,511	806,329	261,793
Depletion.....	3,323	--	1,584	--	1,739	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	11,902	3,441	545	3,193	4,723	801,020	7,895	1,402
Employee benefit plans.....	31,236	10,986	2,231	11,066	6,954	1,581,688	102,810	32,288
Net loss from other partnerships and fiduciaries.....	83,443	58,593	405	2,804	21,841	74,540	10,981	452
Farm net loss.....	10,927	4,413	5,870	--	644	9,142	--	--
Net loss, noncapital assets.....	15,093	13,175	--	110	1,808	17,458	3,280	925
Other deductions.....	2,471,060	527,999	54,570	769,390	1,119,100	31,994,254	2,979,004	1,058,714
Net income (less deficit) from trade or business.....	5,817,421	2,273,618	130,519	543,652	2,869,633	40,203,606	1,283,787	492,769
Net income.....	6,091,980	2,476,686	144,491	551,966	2,918,837	40,319,000	1,310,507	501,380
Deficit.....	274,559	203,069	13,973	8,314	49,203	115,394	26,721	8,611
Portfolio income (less deficit) distributed								
directly to partners.....	5,095,059	3,953,475	365,430	210,431	565,722	1,742,201	144,388	40,673
Interest income.....	3,410,988	2,878,096	102,875	100,170	329,848	687,080	118,613	54,438
Dividend income.....	154,491	132,626	8,465	3,335	10,066	94,884	1,639	59
Royalty income.....	149,318	31,849	74,500	42,835	134	220,169	1,183	916
Net short-term capital gain (less loss).....	24,330	32,203	1,645	25,706	80,593	235,259	181	287
Net long-term capital gain (less loss).....	1,123,807	804,924	102,436	78,764	137,684	457,063	20,337	15,209
Other portfolio income (net).....	232,124	138,183	75,511	11,032	7,398	47,746	2,435	203
Real estate rental income (less deficit).....	22,584,681	21,321,003	719,163	134,425	390,090	452,351	286,287	24,082
Net income.....	23,068,878	21,770,816	726,047	157,615	414,400	487,159	286,717	24,455
Deficit.....	504,197	449,813	6,883	23,190	24,309	34,808	430	373
Net income (less deficit) from other rental activity.....	414,127	176,807	182,442	39,674	5,204	1,594,664	1,135	1,016
Net income.....	418,968	181,526	192,564	39,674	5,204	1,610,768	1,135	1,016
Deficit.....	4,841	4,718	123	--	--	18,114	--	--
Total net income ¹	32,743,150	26,952,182	1,303,474	875,123	3,612,372	43,300,490	1,675,078	573,463

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services--Continued						
	Hotels and other lodging places--cont'd	Personal services					Business services
	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships.....	12,711	26,942	6,345	6,534	1,181	12,901	50,696
Number of partners.....	191,464	60,642	14,109	14,552	2,547	29,433	849,755
Total assets.....	45,646,022	1,421,106	482,736	98,126	14,892	824,352	34,788,415
Income and deductions from a trade or business:							
Total income.....	24,398,858	3,144,095	959,814	484,983	175,648	1,523,650	19,871,960
Business receipts.....	23,508,042	3,108,041	944,467	482,195	165,674	1,515,704	18,700,541
Ordinary income from other partnerships and fiduciaries.....	139,178	--	--	--	--	--	130,786
Farm net profit.....	927	192	--	--	--	192	--
Net gain, noncapital assets.....	66,769	10,564	5,626	14	3,966	957	173,000
Other income (net).....	683,941	25,299	9,720	2,774	6,008	6,797	867,634
Total deductions.....	26,870,553	2,759,916	868,173	424,499	151,399	1,315,844	18,341,183
Cost of sales and operations.....	8,775,150	794,398	149,896	96,154	34,930	513,418	6,985,780
Inventory, beginning of year.....	227,638	37,427	3,647	4,942	1,502	27,336	211,212
Purchases.....	1,494,948	447,583	50,239	55,946	11,172	330,227	3,612,083
Cost of labor.....	1,457,713	125,210	20,868	29,292	22,729	52,321	1,309,001
Additional inventory costs (section 263A).....	33,566	6,794	--	2,850	--	3,944	12,137
Other costs.....	5,761,009	203,935	77,376	9,493	873	116,192	1,900,984
Less: Inventory, end of year.....	213,609	39,420	2,234	6,368	1,345	29,472	272,178
Salaries and wages.....	3,023,017	459,472	160,529	79,271	35,731	183,942	2,892,558
Less: Jobs credit.....	1,085	--	--	--	--	--	--
Guaranteed payments to partners.....	64,060	117,986	14,922	29,524	17,893	55,647	373,565
Rent paid.....	345,904	259,123	108,695	71,332	15,248	63,848	812,003
Interest paid.....	3,236,732	67,361	39,102	6,182	768	21,309	328,236
Taxes paid.....	1,174,142	78,407	27,011	13,197	4,781	33,418	322,433
Bad debts.....	48,713	5,737	370	47	131	5,188	122,709
Repairs.....	425,775	48,360	24,619	7,682	465	15,594	158,623
Depreciation.....	2,267,257	123,732	65,928	13,368	2,256	42,181	1,001,522
Depletion.....	--	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	26,788	4,529	83	--	--	4,446	42,725
Employee benefit plans.....	271,374	6,131	2,416	692	--	3,023	179,496
Net loss from other partnerships and fiduciaries.....	456,628	14	--	--	--	14	87,692
Farm net loss.....	--	--	--	--	--	--	1,795
Net loss, noncapital assets.....	11,448	483	22	--	279	182	4,663
Other deductions.....	6,544,648	794,184	274,581	107,052	38,916	373,634	5,027,383
Net income (less deficit) from trade or business.....	-2,271,695	384,180	91,641	60,484	24,249	207,806	1,530,778
Net income.....	812,249	483,993	114,970	77,791	29,681	261,551	2,715,222
Deficit.....	3,083,944	99,813	23,329	17,307	5,431	53,745	1,184,444
Portfolio income (less deficit) distributed							
directly to partners.....	152,762	12,593	3,707	205	2,770	5,811	460,655
Interest income.....	115,618	6,210	1,987	168	6	4,048	252,473
Dividend income.....	1,843	967	21	36	--	910	34,632
Royalty income.....	270	--	--	--	--	--	3,510
Net short-term capital gain (less loss).....	-353	531	--	--	--	531	-2,587
Net long-term capital gain (less loss).....	32,203	4,302	1,116	--	2,765	422	172,115
Other portfolio income (net).....	3,180	583	583	--	--	--	491
Real estate rental income (less deficit).....	118,031	6,085	2,409	4,441	--	-765	50,017
Net income.....	253,444	7,222	2,409	4,474	--	338	115,713
Deficit.....	135,413	1,137	--	34	--	1,103	65,696
Net income (less deficit) from other rental activity.....	2,040	2,624	--	1,398	--	1,225	534,627
Net income.....	7,746	2,624	--	1,398	--	1,225	1,551,687
Deficit.....	5,706	--	--	--	--	--	1,017,080
Total net income (less deficit)*.....	-2,030,711	400,648	96,641	66,528	24,255	213,224	2,406,528
Net income.....	1,101,595	497,380	117,174	83,266	29,681	267,240	4,534,870
Deficit.....	3,132,305	96,712	20,532	16,738	5,426	54,016	2,128,342

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services-Continued						
	Hotels and other lodging places-cont'd	Personal services					Business services
	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships.....	5,326	17,728	3,970	4,666	688	8,404	34,559
Number of partners.....	65,563	38,382	8,716	9,542	1,434	18,690	582,426
Total assets.....	13,130,408	947,911	335,380	89,423	6,329	516,780	21,372,513
Income and deductions from a trade or business:							
Total income.....	10,068,718	2,430,023	729,580	399,045	101,512	1,199,885	16,165,592
Business receipts.....	9,532,028	2,404,482	715,821	396,439	97,496	1,194,726	15,313,145
Ordinary income from other partnerships and fiduciaries.....	136,151	-	-	-	-	-	130,451
Farm net profit.....	927	192	-	-	-	192	-
Net gain, noncapital assets.....	63,317	9,690	4,752	14	3,966	957	163,028
Other income (net).....	336,294	15,659	9,007	2,592	50	4,010	558,967
Total deductions.....	9,277,700	1,946,823	614,610	321,815	71,832	938,566	13,479,288
Cost of sales and operations.....	4,498,728	495,871	93,191	68,456	14,097	320,127	5,940,205
Inventory, beginning of year.....	73,169	27,495	3,559	4,016	1,289	18,632	137,324
Purchases.....	464,275	253,600	46,743	43,775	3,473	159,609	3,059,381
Cost of labor.....	529,338	77,544	20,563	15,318	9,600	32,063	1,071,656
Additional inventory costs (section 263A).....	3,119	6,794	-	2,850	-	3,944	6,377
Other costs.....	3,490,505	145,386	24,487	8,187	873	111,839	1,610,550
Less: Inventory, end of year.....	61,678	27,817	2,162	5,689	1,138	18,828	157,624
Salaries and wages.....	892,311	356,055	126,972	62,770	26,601	139,712	2,032,789
Less: Jobs credit.....	555	-	-	-	-	-	-
Guaranteed payments to partners.....	19,679	82,160	13,940	20,122	2,796	45,303	223,922
Rent paid.....	114,312	186,304	74,787	56,359	7,088	48,070	620,680
Interest paid.....	666,923	42,466	22,569	5,263	149	14,485	172,757
Taxes paid.....	376,887	59,770	19,498	10,742	2,745	26,784	241,789
Bad debts.....	12,615	2,887	370	-	6	2,511	55,485
Repairs.....	142,074	34,792	16,167	5,103	181	13,341	131,041
Depreciation.....	544,535	76,773	36,397	9,621	528	30,227	458,803
Depletion.....	-	-	-	-	-	-	-
Pension, profit sharing, annuity, and bond purchase plans.....	6,493	4,529	83	-	-	4,446	27,397
Employee benefit plans.....	70,522	4,514	2,155	692	-	1,668	139,842
Net loss from other partnerships and fiduciaries.....	10,530	14	-	-	-	14	30,264
Farm net loss.....	-	-	-	-	-	-	1,795
Net loss, noncapital assets.....	2,355	464	22	-	279	163	1,186
Other deductions.....	1,920,290	600,224	208,460	82,687	17,361	291,716	3,401,332
Net income (less deficit) from trade or business.....	791,018	483,200	114,970	77,230	29,681	261,319	2,686,303
Net income.....	809,128	483,993	114,970	77,791	29,681	261,551	2,706,502
Deficit.....	18,110	793	-	561	-	232	20,199
Portfolio income (less deficit) distributed							
directly to partners.....	103,715	11,849	3,319	197	2,765	5,568	363,146
Interest income.....	64,175	5,553	1,621	161	-	3,772	186,542
Dividend income.....	1,579	880	-	36	-	843	34,002
Royalty income.....	267	-	-	-	-	-	1,093
Net short-term capital gain (less loss).....	-85	531	-	-	-	531	-3,290
Net long-term capital gain (less loss).....	35,546	4,302	1,116	-	2,765	422	144,309
Other portfolio income (net).....	2,232	583	583	-	-	-	491
Real estate rental income (less deficit).....	242,205	4,521	-	4,441	-	81	105,126
Net income.....	242,262	4,813	-	4,474	-	338	111,048
Deficit.....	57	291	-	34	-	258	5,922
Net income (less deficit) from other rental activity.....	118	2,624	-	1,398	-	1,225	1,521,314
Net income.....	118	2,624	-	1,398	-	1,225	1,537,331
Deficit.....	-	-	-	-	-	-	16,017
Total net income ¹	1,101,595	497,360	117,174	83,266	29,681	267,240	4,534,670

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services--Continued						
	Automotive repair and other services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
	Total	Automotive repair services			Automobile parking and other services		
		Total	General automotive repair shops	Other automotive repair			
	(76)	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships.....	21,368	14,400	9,572	4,828	6,968	8,062	28,057
Number of partners.....	51,178	31,196	20,688	10,508	19,983	17,810	319,333
Total assets.....	3,602,229	582,847	378,117	204,730	3,019,382	246,242	21,676,845
Income and deductions from a trade or business:							
Total income.....	4,929,817	2,590,954	1,708,552	882,402	2,338,863	945,417	17,810,661
Business receipts.....	4,801,070	2,572,821	1,692,754	880,067	2,228,249	943,321	16,149,311
Ordinary income from other partnerships and fiduciaries.....	2,851	--	--	--	2,851	--	92,883
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	83,612	927	68	880	82,685	1,031	69,308
Other income (net).....	42,283	17,206	15,730	1,475	25,077	1,066	1,499,159
Total deductions.....	4,541,143	2,291,834	1,531,923	759,711	2,249,510	838,036	17,319,394
Cost of sales and operations.....	2,078,879	1,320,986	875,929	445,057	757,893	444,238	4,279,871
Inventory, beginning of year.....	191,161	94,703	48,531	46,172	96,458	59,229	279,770
Purchases.....	1,482,330	1,049,326	711,623	337,702	433,004	343,437	1,263,074
Cost of labor.....	170,584	115,773	66,406	49,367	54,811	45,811	226,330
Additional inventory costs (section 263A).....	1,912	545	--	545	1,367	2,790	29,417
Other costs.....	402,029	145,932	96,771	49,161	256,097	48,076	2,847,352
Less: Inventory, end of year.....	186,027	95,905	51,789	44,116	90,122	55,104	366,072
Salaries and wages.....	487,484	188,328	115,244	73,083	299,156	85,797	3,095,419
Less: Jobs credit.....	--	--	--	--	--	--	1,330
Guaranteed payments to partners.....	121,495	97,910	78,171	19,739	23,585	50,087	150,125
Rent paid.....	294,293	119,947	81,854	38,093	174,346	40,575	479,661
Interest paid.....	172,051	33,513	21,678	11,834	138,539	9,433	595,774
Taxes paid.....	138,812	64,006	43,660	20,346	74,806	19,576	495,244
Bad debts.....	9,139	2,597	1,897	701	6,542	769	36,523
Repairs.....	50,364	22,547	13,653	8,894	27,817	10,703	196,408
Depreciation.....	432,821	50,363	29,287	21,076	382,458	17,227	1,441,754
Depletion.....	--	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	8,887	610	114	496	8,278	296	39,489
Employee benefit plans.....	32,874	3,601	2,352	1,249	29,273	8,130	98,528
Net loss from other partnerships and fiduciaries.....	631	--	--	--	631	--	183,260
Farm net loss.....	1,430	168	--	168	1,262	--	--
Net loss, noncapital assets.....	--	--	--	--	--	5	22,125
Other deductions.....	711,984	387,059	268,085	118,974	324,925	151,200	6,206,543
Net income (less deficit) from trade or business.....	388,674	299,320	176,629	122,691	89,353	107,381	491,266
Net income.....	503,037	361,255	226,169	135,086	141,782	142,856	2,313,044
Deficit.....	114,363	61,934	49,539	12,395	52,429	35,475	1,821,778
Portfolio income (less deficit) distributed							
directly to partners.....	5,494	1,326	823	503	4,168	7,726	443,276
Interest income.....	4,050	865	385	480	3,185	962	119,210
Dividend income.....	81	70	70	--	11	--	3,639
Royalty income.....	--	--	--	--	--	6,764	157,891
Net short-term capital gain (less loss).....	85	44	44	--	41	--	1,860
Net long-term capital gain (less loss).....	325	324	324	--	1	--	157,928
Other portfolio income (net).....	953	23	--	23	930	--	2,748
Real estate rental income (less deficit).....	10,084	3,183	362	2,822	6,880	-3,098	14,006
Net income.....	11,984	5,006	2,159	2,847	6,979	--	19,770
Deficit.....	1,921	1,822	1,797	25	98	3,098	5,763
Net income (less deficit) from other rental activity.....	4,291	3,650	3,650	--	640	477	5,050
Net income.....	14,358	3,650	3,650	--	10,708	477	6,889
Deficit.....	10,067	--	--	--	10,067	--	1,839
Total net income (less deficit)¹.....	408,112	307,112	181,096	126,018	100,999	112,486	793,811
Net income.....	530,171	369,532	231,127	138,405	160,639	146,658	2,514,433
Deficit.....	122,059	62,420	50,031	12,389	59,639	34,172	1,720,623

Footnotes at end of table.

Partnership Returns, 1993

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services--Continued						
	Automotive repair and other services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
	Total	Automotive repair services			Automobile parking and other services		
		Total	General automotive repair shops	Other automotive repair			
	(76)	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH NET INCOME							
Number of partnerships.....	12,962	9,766	5,894	3,872	3,196	5,421	13,582
Number of partners.....	29,439	20,740	12,283	8,477	8,700	11,448	201,944
Total assets.....	2,835,585	430,250	272,179	158,072	2,405,335	201,344	10,039,699
Income and deductions from a trade or business:							
Total income.....	3,874,878	2,035,489	1,290,253	745,236	1,839,389	768,970	11,181,053
Business receipts.....	3,750,529	2,018,842	1,275,057	743,785	1,731,687	766,894	10,245,615
Ordinary income from other partnerships and fiduciaries.....	2,754	--	--	--	2,754	--	89,936
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	82,757	73	68	6	82,683	1,010	33,648
Other income (net).....	38,839	16,573	15,128	1,445	22,266	1,066	811,853
Total deductions.....	3,373,075	1,674,980	1,064,830	610,150	1,698,095	627,415	8,889,663
Cost of sales and operations.....	1,554,609	999,793	631,838	367,955	554,816	348,045	2,568,750
Inventory, beginning of year.....	123,018	71,582	30,192	41,389	51,436	42,223	141,403
Purchases.....	1,125,641	856,223	551,879	304,344	269,417	287,689	806,962
Cost of labor.....	125,104	89,179	47,690	41,489	35,926	36,867	146,738
Additional inventory costs (section 263A).....	1,912	545	--	545	1,367	320	26,540
Other costs.....	294,482	48,732	27,764	20,968	245,750	27,384	1,619,650
Less: Inventory, end of year.....	126,211	70,854	30,074	40,781	55,356	46,438	172,542
Salaries and wages.....	368,721	142,707	82,134	60,573	226,014	57,211	1,475,933
Less: Jobs credit.....	--	--	--	--	--	--	286
Guaranteed payments to partners.....	50,766	35,335	27,590	7,746	15,431	31,610	88,730
Rent paid.....	206,060	86,513	56,710	29,802	119,547	31,533	273,304
Interest paid.....	128,033	20,388	13,126	7,260	107,648	5,282	198,276
Taxes paid.....	103,627	49,542	31,957	17,585	54,086	13,353	268,333
Bad debts.....	6,747	1,922	1,458	464	4,825	769	15,549
Repairs.....	33,323	17,190	10,062	7,128	16,133	6,597	89,573
Depreciation.....	389,456	37,893	22,436	15,457	351,562	12,328	677,386
Depletion.....	--	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	8,840	563	67	496	8,278	296	18,361
Employee benefit plans.....	28,084	1,958	1,362	596	26,126	2,238	36,526
Net loss from other partnerships and fiduciaries.....	631	--	--	--	631	--	18,506
Farm net loss.....	1,430	168	--	168	1,262	--	--
Net loss, noncapital assets.....	--	--	--	--	--	--	3,954
Other deductions.....	492,748	281,010	186,090	94,920	211,737	118,152	3,158,766
Net income (less deficit) from trade or business.....	501,803	360,509	225,423	135,086	141,294	141,555	2,291,390
Net income.....	503,037	361,255	226,169	135,086	141,782	142,856	2,312,830
Deficit.....	1,234	746	746	--	488	1,301	21,440
Portfolio income (less deficit) distributed							
directly to partners.....	2,948	1,202	731	472	1,746	7,725	222,655
Interest income.....	1,568	764	293	472	804	960	88,009
Dividend income.....	81	70	70	--	11	--	2,589
Royalty income.....	--	--	--	--	--	6,764	110,597
Net short-term capital gain (less loss).....	44	44	44	--	--	--	3,663
Net long-term capital gain (less loss).....	325	324	324	--	1	--	17,155
Other portfolio income (net).....	930	--	--	--	930	--	643
Real estate rental income (less deficit).....	11,430	4,539	1,692	2,847	6,892	-3,098	15,106
Net income.....	11,974	5,006	2,159	2,847	6,968	--	16,008
Deficit.....	543	467	467	--	76	3,098	902
Net income (less deficit) from other rental activity.....	14,358	3,650	3,650	--	10,708	477	6,100
Net income.....	14,358	3,650	3,650	--	10,708	477	6,100
Deficit.....	--	--	--	--	--	--	--
Total net income ¹	530,171	369,532	231,127	138,405	180,639	146,658	2,514,433

Footnotes at end of table.

Partnership Returns, 1993

Table 1.—Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services--Continued					
	Medical and health services			Legal services	Child day care services	Engineering and architectural services
	Total	Offices of physicians	Other medical and health services			
	(83)	(84)	(85)	(86)	(87)	(88)
PARTNERSHIPS WITH AND WITHOUT NET INCOME						
Number of partnerships.....	28,483	8,529	19,954	28,405	2,020	5,899
Number of partners.....	189,446	42,539	146,907	146,288	4,783	14,094
Total assets	19,076,142	2,050,936	17,025,206	10,781,404	35,327	868,342
Income and deductions from a trade or business:						
Total income.....	34,714,812	12,316,011	22,398,800	49,552,121	198,267	4,726,703
Business receipts.....	32,286,274	10,531,078	21,755,197	48,453,645	196,536	4,690,492
Ordinary income from other partnerships and fiduciaries.....	134,740	10,157	124,583	11,387	--	1,293
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	158,133	40,037	118,097	2,751	--	131
Other income (net).....	2,135,664	1,734,740	400,924	1,084,338	1,731	34,787
Total deductions.....	27,708,819	7,661,210	20,047,609	31,623,032	189,828	4,313,303
Cost of sales and operations.....	2,616,517	289,111	2,327,406	596,743	--	2,013,741
Inventory, beginning of year.....	41,512	1,567	39,945	2,255	--	1,220
Purchases.....	499,877	32,225	467,651	20,390	--	87,948
Cost of labor.....	457,868	16,598	441,270	22,520	--	505,479
Additional inventory costs (section 263A).....	16,382	12,229	4,153	--	--	--
Other costs.....	1,635,434	228,327	1,407,108	470,345	--	1,420,959
Less: Inventory, end of year.....	50,159	1,835	48,324	4,238	--	1,866
Salaries and wages.....	7,828,571	2,443,468	5,385,104	13,691,964	75,808	746,903
Less: Jobs credit.....	1,338	--	1,338	151	--	2
Guaranteed payments to partners.....	1,084,519	520,624	563,895	1,860,235	11,909	169,166
Rent paid.....	1,316,762	472,175	844,587	3,750,048	23,971	145,568
Interest paid.....	885,263	57,786	827,477	270,955	2,936	30,434
Taxes paid.....	909,457	190,975	718,483	1,365,508	9,759	90,733
Bad debts.....	376,091	19,275	356,816	62,934	244	2,118
Repairs.....	314,337	73,939	240,399	226,594	2,953	13,155
Depreciation.....	1,013,901	139,004	874,897	757,824	4,060	34,356
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	131,601	87,915	43,687	424,216	--	14,019
Employee benefit plans.....	589,765	289,642	300,123	530,699	2,003	44,680
Net loss from other partnerships and fiduciaries.....	93,660	6,196	87,464	2,804	--	190
Farm net loss.....	--	--	--	--	--	--
Net loss, noncapital assets.....	820	38	782	3,823	3	7
Other deductions.....	10,548,893	3,071,064	7,477,829	8,078,837	55,981	1,008,233
Net income (less deficit) from trade or business.....	7,005,992	4,654,801	2,351,191	17,928,090	8,639	413,400
Net income.....	8,000,587	4,706,885	3,293,702	18,119,989	22,153	496,006
Deficit.....	994,595	52,084	942,511	190,900	13,514	82,607
Portfolio income (less deficit) distributed directly to partners.....						
Interest income.....	298,786	79,023	219,763	132,467	55	6,402
Dividend income.....	91,821	12,001	79,819	74,009	55	4,940
Royalty income.....	5,429	277	5,152	20,671	--	1,321
Net short-term capital gain (less loss).....	1	--	1	411	--	15
Net long-term capital gain (less loss).....	251	299	-48	5,533	--	105
Other portfolio income (net).....	201,064	66,311	134,753	1,510	--	-40
Real estate rental income (less deficit).....	220	135	85	30,334	--	61
Net income.....	-11,905	1,491	-13,396	12,819	--	374
Deficit.....	50,273	8,035	42,238	22,177	--	1,053
Net income (less deficit) from other rental activity.....	62,178	6,544	55,634	9,358	--	679
Net income.....	38,513	6,715	31,798	5,022	--	24
Deficit.....	39,125	6,718	32,407	5,022	--	24
Total net income (less deficit).....	612	3	609	--	--	--
Net income.....	7,130,071	4,675,420	2,454,851	18,072,355	8,694	420,134
Deficit.....	8,137,901	4,730,890	3,407,012	18,259,736	22,163	500,643
Deficit.....	1,007,830	55,470	952,360	187,381	13,469	80,509

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services--Continued					
	Medical and health services			Legal services	Child day care services	Engineering and architectural services
	Total	Offices of physicians	Other medical and health services			
	(83)	(84)	(85)	(86)	(87)	(88)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships.....	22,358	7,112	15,248	24,955	1,538	4,987
Number of partners.....	121,688	32,019	89,669	128,984	3,480	11,966
Total assets.....	12,105,525	1,740,111	10,365,414	10,553,361	4,974	548,776
Income and deductions from a trade or business:						
Total income.....	28,888,860	11,531,142	17,357,717	48,648,213	95,435	3,783,099
Business receipts.....	26,639,522	9,763,263	16,876,259	47,657,267	93,818	3,748,265
Ordinary income from other partnerships and fiduciaries.....	131,273	10,157	121,116	11,387	--	1,187
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	136,744	39,777	96,967	2,716	--	99
Other income (net).....	1,981,320	1,717,945	263,376	976,843	1,618	33,549
Total deductions.....	20,907,508	6,824,918	14,082,589	30,529,528	73,282	3,287,093
Cost of sales and operations.....	2,088,258	225,163	1,863,095	370,288	--	1,427,693
Inventory, beginning of year.....	35,313	1,184	34,129	--	--	734
Purchases.....	456,150	30,493	425,657	5,769	--	79,143
Cost of labor.....	370,239	16,598	353,641	20,293	--	436,410
Additional inventory costs (section 263A).....	16,382	12,229	4,153	--	--	--
Other costs.....	1,234,608	165,825	1,068,783	338,956	--	912,086
Less: Inventory, end of year.....	40,037	1,166	38,870	--	--	681
Salaries and wages.....	6,082,985	2,277,282	3,805,702	13,389,904	21,352	645,389
Less: Jobs credit.....	1,255	--	1,255	151	--	2
Guaranteed payments to partners.....	798,410	383,499	414,911	1,725,112	11,909	97,980
Rent paid.....	1,010,319	426,475	583,845	3,640,638	10,405	115,401
Interest paid.....	456,528	51,056	405,472	253,972	440	9,922
Taxes paid.....	675,609	177,345	498,263	1,341,910	3,278	75,420
Bad debts.....	271,619	18,792	252,827	62,436	--	1,843
Repairs.....	250,720	65,886	184,834	220,795	703	11,855
Depreciation.....	638,058	113,117	524,941	750,333	528	26,854
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	122,970	84,563	38,406	416,253	--	11,538
Employee benefit plans.....	483,607	261,036	202,570	522,667	103	35,299
Net loss from other partnerships and fiduciaries.....	4,267	3,455	812	2,804	--	39
Farm net loss.....	--	--	--	--	--	--
Net loss, noncapital assets.....	250	32	218	3,547	--	7
Other deductions.....	8,025,162	2,717,214	5,307,948	7,829,022	24,564	827,854
Net income (less deficit) from trade or business.....	7,981,352	4,706,224	3,275,128	18,118,685	22,153	496,006
Net income.....	7,995,721	4,706,885	3,288,836	18,119,989	22,153	496,006
Deficit.....	14,369	661	13,708	1,305	--	--
Portfolio income (less deficit) distributed						
directly to partners.....	291,590	66,958	224,632	130,705	10	5,261
Interest income.....	76,486	11,521	64,965	72,432	10	3,811
Dividend income.....	5,330	277	5,054	20,489	--	1,310
Royalty income.....	1	--	1	411	--	15
Net short-term capital gain (less loss).....	1,044	299	745	5,558	--	105
Net long-term capital gain (less loss).....	208,596	54,815	153,781	1,483	--	40
Other portfolio income (net).....	133	47	85	30,333	--	61
Real estate rental income (less deficit).....	35,528	6,151	29,377	12,380	--	-560
Net income.....	42,087	7,624	34,463	21,738	--	119
Deficit.....	6,559	1,473	5,086	9,358	--	679
Net income (less deficit) from other rental activity.....	39,071	6,670	32,401	5,006	--	--
Net income.....	39,080	6,673	32,407	5,006	--	--
Deficit.....	9	3	6	--	--	--
Total net income¹.....	8,137,901	4,730,890	3,407,012	18,259,736	22,163	500,643

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services--Continued					Nature of business not allocable
	Accounting, auditing, and bookkeeping services			Management, consulting, and public relations services	Other services	
	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME						
Number of partnerships.....	10,585	4,984	5,600	8,472	14,123	2,428
Number of partners.....	45,827	28,179	17,648	114,232	62,839	7,968
Total assets.....	4,689,455	2,951,707	1,737,748	8,607,253	1,800,701	31,254
Income and deductions from a trade or business:						
Total income.....	17,259,146	12,522,005	4,737,141	6,927,018	2,674,309	250,049
Business receipts.....	17,133,260	12,466,829	4,666,432	6,064,662	2,484,237	249,796
Ordinary income from other partnerships and fiduciaries.....	4,960	2,328	2,632	397,416	2,132	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	677	524	153	6,190	41,207	--
Other income (net).....	120,249	52,325	67,924	458,750	146,733	254
Total deductions.....	13,215,778	9,549,093	3,666,885	5,521,031	2,418,757	221,868
Cost of sales and operations.....	141,761	103,322	38,440	2,402,095	1,010,145	130,495
Inventory, beginning of year.....	236	236	--	189,622	70,711	7,138
Purchases.....	3,415	757	2,658	264,307	316,079	101,198
Cost of labor.....	102,969	75,685	27,284	1,373,723	64,987	34,423
Additional inventory costs (section 263A).....	--	--	--	13,599	45	--
Other costs.....	35,406	26,908	8,498	487,327	622,880	3,516
Less: Inventory, end of year.....	265	265	--	119,703	65,378	15,781
Salaries and wages.....	6,203,103	4,487,890	1,715,213	967,179	248,566	8,850
Less: Jobs credit.....	1,138	1,033	105	105	--	--
Guaranteed payments to partners.....	1,083,106	864,064	219,041	269,106	61,819	4,470
Rent paid.....	1,120,055	822,561	297,494	135,691	64,219	8,463
Interest paid.....	156,089	102,542	53,547	137,641	41,478	863
Taxes paid.....	524,591	421,554	103,038	98,694	33,160	4,128
Bad debts.....	6,022	5,795	227	10,247	15,244	93
Repairs.....	55,724	31,825	23,900	18,456	26,510	2,516
Depreciation.....	354,341	258,193	96,147	87,560	98,208	1,533
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	152,091	122,853	29,238	31,845	1,960	252
Employee benefit plans.....	171,394	113,401	57,993	70,788	7,697	120
Net loss from other partnerships and fiduciaries.....	2,854	2,854	--	54,844	28,340	373
Farm net loss.....	5,917	5,917	--	--	1,291	--
Net loss, noncapital assets.....	1,008	1,008	--	3,842	51	10
Other deductions.....	3,238,860	2,206,346	1,032,514	1,233,147	780,070	59,701
Net income (less deficit) from trade or business.....	4,043,368	2,972,913	1,070,455	1,405,987	255,552	28,181
Net income.....	4,081,796	2,993,009	1,088,787	1,642,985	502,267	30,431
Deficit.....	38,428	20,096	18,331	236,997	246,714	2,250
Portfolio income (less deficit) distributed directly to partners.....						
Interest income.....	55,264	33,654	21,611	521,453	61,166	19,292
Dividend income.....	33,158	20,392	12,766	96,652	9,136	302
Royalty income.....	2,503	1,916	587	26,554	148	--
Net short-term capital gain (less loss).....	745	745	--	100,161	3,024	--
Net long-term capital gain (less loss).....	-111	-240	129	227,236	1,672	-398
Other portfolio income (net).....	6,921	6,439	482	70,773	47,162	19,388
Real estate rental income (less deficit).....	12,049	4,402	7,647	76	24	--
Net income.....	-1,304	1,594	-2,898	-15,582	240	--
Deficit.....	3,064	1,889	1,175	10,752	425	--
Net income (less deficit) from other rental activity.....	4,368	295	4,073	26,334	185	--
Net income.....	224	224	--	4,434	-25,648	--
Deficit.....	224	224	--	4,434	--	--
Total net income (less deficit).....	--	--	--	--	25,648	--
Net income.....	4,090,742	3,002,186	1,088,557	1,618,283	242,476	28,483
Deficit.....	4,129,624	3,020,444	1,109,180	1,838,641	513,212	30,668
Net income.....	38,882	18,258	20,624	220,358	270,736	2,185

Footnotes at end of table.

Partnership Returns, 1993

Table 1.--Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Groups--Continued

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

Income status, item	Services--Continued					Nature of business not allocable
	Accounting, auditing, and bookkeeping services			Management, consulting, and public relations services	Other services	
	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH NET INCOME						
Number of partnerships.....	7,917	4,457	3,460	5,827	7,642	1,337
Number of partners.....	39,875	26,743	12,932	103,410	29,883	3,238
Total assets.....	4,524,880	2,859,243	1,665,636	6,897,906	974,685	30,076
Income and deductions from a trade or business:						
Total income.....	16,796,393	12,332,068	4,466,324	6,524,738	2,083,245	246,918
Business receipts.....	16,873,756	12,277,304	4,396,452	5,724,382	2,018,474	246,905
Ordinary income from other partnerships and fiduciaries.....	4,351	2,328	2,023	388,655	2,132	--
Farm net profit.....	--	--	--	--	--	--
Net gain, noncapital assets.....	117	112	5	6,190	40,975	--
Other income (net).....	120,169	52,325	67,844	405,511	21,664	13
Total deductions.....	12,717,882	9,339,119	3,378,763	4,909,991	1,581,132	216,467
Cost of sales and operations.....	107,426	102,787	4,639	2,316,355	783,177	130,300
Inventory, beginning of year.....	205	205	--	182,248	16,992	7,102
Purchases.....	3,415	757	2,658	256,982	214,951	100,985
Cost of labor.....	75,851	75,685	166	1,361,640	31,940	34,423
Additional inventory costs (section 263A).....	--	--	--	2,013	45	--
Other costs.....	28,217	26,402	1,815	437,426	552,942	3,516
Less: Inventory, end of year.....	262	262	--	113,317	34,514	15,726
Salaries and wages.....	6,034,288	4,412,017	1,622,271	847,104	167,852	8,850
Less: Jobs credit.....	1,138	1,033	105	105	--	--
Guaranteed payments to partners.....	987,934	819,061	168,873	250,664	44,856	4,470
Rent paid.....	1,084,752	807,038	277,715	129,961	41,662	6,411
Interest paid.....	146,070	96,288	49,782	108,110	14,961	863
Taxes paid.....	508,641	413,564	95,077	89,110	21,707	4,128
Bad debts.....	5,569	5,342	227	6,340	5,883	93
Repairs.....	54,162	31,122	23,040	16,047	22,847	2,516
Depreciation.....	345,203	253,700	91,503	49,565	55,896	1,531
Depletion.....	--	--	--	--	--	--
Pension, profit sharing, annuity, and bond purchase plans.....	150,503	122,277	28,226	30,744	1,693	252
Employee benefit plans.....	162,088	109,393	52,695	60,492	3,417	120
Net loss from other partnerships and fiduciaries.....	2,654	2,654	--	3,852	328	--
Farm net loss.....	5,917	5,917	--	--	--	--
Net loss, noncapital assets.....	971	971	--	3,748	51	10
Other deductions.....	3,122,641	2,157,820	964,820	998,004	416,781	56,942
Net income (less deficit) from trade or business.....	4,080,511	2,992,950	1,087,561	1,614,747	502,114	30,431
Net income.....	4,080,672	2,993,009	1,087,662	1,642,465	502,267	30,431
Deficit.....	161	59	101	27,718	153	--
Portfolio income (less deficit) distributed						
directly to partners.....	53,522	32,151	21,371	496,703	11,700	19,227
Interest income.....	31,488	18,902	12,585	94,036	7,573	237
Dividend income.....	2,456	1,915	541	25,962	148	--
Royalty income.....	745	745	--	96,337	3,024	--
Net short-term capital gain (less loss).....	-125	-240	115	227,199	350	-398
Net long-term capital gain (less loss).....	6,909	6,427	482	53,106	582	19,388
Other portfolio income (net).....	12,049	4,402	7,647	64	24	--
Real estate rental income (less deficit).....	2,152	1,307	846	3,060	418	--
Net income.....	2,776	1,601	1,175	9,455	425	--
Deficit.....	624	295	329	6,394	7	--
Net income (less deficit) from other rental activity.....	224	224	--	4,434	-88	--
Net income.....	224	224	--	4,434	--	--
Deficit.....	--	--	--	--	88	--
Total net income ¹	4,129,624	3,020,444	1,109,180	1,838,641	513,212	30,668

¹Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term capital gain and long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

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

Partnership Returns, 1993

Table 2.--Balance Sheets, by Industrial Group

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

Income status, item	All industries	Total	Agriculture, forestry, and fishing				
			Farms				
			Total	Field crop	Vegetable and melon	Fruit and tree nut	Beef cattle feedlots
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships ¹	1,467,567	119,960	98,394	45,016	983	8,852	1,336
Number of partners.....	15,626,848	588,188	396,394	148,805	2,412	115,401	3,537
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	976,967	59,246	47,853	20,647	413	6,322	924
Number of partners.....	13,117,383	426,022	260,875	80,651	1,161	108,959	2,652
Total assets	2,118,268,141	38,946,667	27,200,110	9,587,962	717,528	5,232,572	974,549
Cash.....	79,601,201	1,825,731	1,424,776	589,021	75,225	328,476	10,768
Trade notes and accounts receivable.....	112,166,670	1,381,947	763,290	138,729	38,650	227,798	59,733
Less: Allowance for bad debts.....	2,345,802	6,792	3,274	331	961	515	166
Inventories.....	71,278,725	1,985,946	1,696,874	315,349	3,420	168,616	459,811
U.S. Government obligations.....	37,638,620	104,592	104,538	46,958	--	17,598	3,065
Tax-exempt securities.....	18,721,433	49,459	49,459	25,600	151	4,423	4,383
Other current assets.....	196,302,565	2,686,217	1,832,074	603,049	111,104	316,472	54,960
Mortgage and real estate loans.....	37,429,522	392,166	254,058	86,550	29,185	96,396	149
Other investments.....	447,707,676	2,544,511	1,857,053	628,210	82,651	435,007	15,106
Depreciable assets.....	1,140,428,264	22,397,977	18,858,493	5,819,301	351,493	3,939,164	339,128
Less: Accumulated depreciation.....	442,306,350	12,904,075	11,114,866	3,830,031	145,901	2,062,236	182,251
Depletable assets.....	26,729,112	4,229,230	58,114	21,243	--	25,663	--
Less: Accumulated depletion.....	8,408,111	452,637	8,131	1,512	--	730	--
Land.....	206,500,951	10,093,263	9,126,312	4,396,239	150,916	1,282,105	195,907
Intangible assets.....	90,595,009	436,700	369,104	61,674	7,812	80,646	618
Less: Accumulated amortization.....	36,888,240	119,322	90,650	32,385	2,758	36,770	83
Other assets.....	143,116,894	4,301,754	2,022,886	720,297	16,542	430,460	13,419
Total liabilities and capital	2,118,268,141	38,946,667	27,200,110	9,587,962	717,528	5,232,572	974,549
Accounts payable.....	79,764,998	987,528	671,348	175,431	10,531	147,784	72,862
Mortgages, notes, bonds payable in less than 1 year.....	131,148,176	4,423,744	3,918,515	1,711,985	19,143	353,287	272,929
Other current liabilities.....	272,979,891	2,155,230	1,335,954	189,829	89,170	862,383	15,275
Nonrecourse loans.....	477,709,746	998,726	517,079	169,602	9,602	300,466	--
Mortgages, notes, bonds payable in 1 year or more.....	488,793,170	11,921,300	10,173,384	3,334,285	95,012	2,586,337	299,889
Other liabilities.....	169,234,813	1,982,784	1,259,057	297,710	93,594	374,804	-12,746
Partners' capital accounts.....	498,637,347	16,477,355	9,326,773	3,709,120	400,476	607,511	326,340
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	869,817	75,647	62,348	33,797	956	4,145	1,031
Number of partners.....	9,237,228	356,729	271,441	113,979	2,332	86,698	2,712
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	582,248	36,349	28,903	15,881	396	2,707	619
Number of partners.....	7,594,519	250,343	181,280	62,393	1,081	82,620	1,827
Total assets	1,308,665,805	24,466,399	16,051,822	7,479,616	553,364	2,431,381	575,493
Cash.....	58,516,597	1,458,182	1,166,129	503,481	74,355	288,743	-1,034
Trade notes and accounts receivable.....	88,458,068	925,977	452,772	75,584	30,722	104,477	52,289
Less: Allowance for bad debts.....	1,677,744	5,699	2,324	121	961	224	166
Inventories.....	47,596,407	1,179,332	963,180	251,375	2,736	50,531	281,962
U.S. Government obligations.....	33,290,268	83,930	83,875	46,958	--	--	--
Tax-exempt securities.....	9,653,452	45,036	45,036	25,600	151	--	4,383
Other current assets.....	133,594,408	2,091,524	1,351,536	548,121	106,709	195,003	8,683
Mortgage and real estate loans.....	30,032,191	383,980	260,430	35,616	29,185	96,308	--
Other investments.....	384,752,407	1,576,417	1,193,926	590,424	52,989	278,994	3,824
Depreciable assets.....	538,670,298	12,691,830	10,864,063	4,676,910	256,081	1,684,035	192,741
Less: Accumulated depreciation.....	226,608,196	8,201,751	7,095,099	3,176,958	120,567	1,074,759	99,347
Depletable assets.....	19,177,157	3,273,368	35,319	19,388	--	10,519	--
Less: Accumulated depletion.....	6,613,725	202,212	1,155	955	--	--	--
Land.....	96,132,529	5,867,141	5,360,837	3,299,761	111,946	537,537	123,329
Intangible assets.....	42,358,292	296,211	252,571	33,901	2,508	26,962	--
Less: Accumulated amortization.....	15,382,952	46,950	31,288	8,399	838	13,292	--
Other assets.....	76,716,348	3,050,085	1,152,014	558,928	8,348	246,547	8,829
Total liabilities and capital	1,308,665,805	24,466,399	16,051,822	7,479,616	553,364	2,431,381	575,493
Accounts payable.....	51,416,021	500,371	311,041	102,808	8,156	24,941	68,511
Mortgages, notes, bonds payable in less than 1 year.....	87,285,819	2,237,224	1,982,363	1,099,762	6,328	134,781	130,428
Other current liabilities.....	170,157,289	1,195,726	513,838	79,873	13,650	293,300	9,152
Nonrecourse loans.....	158,075,994	256,150	226,537	157,423	--	31,779	--
Mortgages, notes, bonds payable in 1 year or more.....	219,324,698	5,803,609	4,867,665	2,201,380	66,866	1,177,929	101,422
Other liabilities.....	91,253,590	1,045,971	655,727	225,379	48,910	163,611	-15,886
Partners' capital accounts.....	531,152,395	13,427,347	7,494,652	3,612,989	409,455	605,039	281,866

Footnotes at end of table.

Partnership Returns, 1993

Table 2.—Balance Sheets, by Industrial Group—Continued

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

Income status, item	Agriculture, forestry, and fishing—Continued						
	Farms—Continued						Agricultural services, forestry, and fishing
	Beef cattle, except feedlots	Hogs, sheep, and goats	Dairy farms	Poultry and eggs	General livestock, including animal specialty	Other farms	
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships ¹	14,190	3,904	12,464	772	8,323	2,555	21,566
Number of partners.....	39,284	10,950	30,586	2,166	34,382	8,871	191,794
Partnerships reporting balance sheet data ² :							
Number of partnerships.....	6,237	1,290	4,690	590	5,111	1,629	11,393
Number of partners.....	19,004	4,351	12,511	1,802	23,873	5,910	165,147
Total assets	3,259,922	1,059,424	2,695,245	569,489	2,819,189	284,231	11,746,557
Cash.....	107,980	128,163	46,990	29,000	77,505	31,649	400,955
Trade notes and accounts receivable.....	88,317	44,923	62,896	46,849	23,403	31,992	618,657
Less: Allowance for bad debts.....	140	--	473	562	126	--	3,518
Inventories.....	378,698	110,959	50,881	47,295	114,434	47,411	289,071
U.S. Government obligations.....	36,917	--	--	--	--	--	55
Tax-exempt securities.....	1,874	--	--	13,028	--	--	--
Other current assets.....	171,861	66,035	35,431	42,946	418,320	11,897	854,143
Mortgage and real estate loans.....	21,272	--	--	20,280	-97,774	98,000	138,108
Other investments.....	235,962	2,524	124,477	16,889	312,805	3,422	687,458
Depreciable assets.....	1,560,999	644,683	3,325,449	625,566	2,042,985	209,725	3,539,483
Less: Accumulated depreciation.....	988,039	310,478	2,042,119	347,878	1,035,588	170,346	1,789,209
Depletable assets.....	4,722	--	--	690	--	5,797	4,171,115
Less: Accumulated depletion.....	200	--	--	--	--	5,689	444,506
Land.....	1,338,709	181,650	610,468	50,966	917,047	22,304	966,952
Intangible assets.....	180,946	11,210	22,896	600	2,704	--	67,596
Less: Accumulated amortization.....	7,134	1,221	9,230	44	1,026	--	28,672
Other assets.....	127,179	180,975	467,579	23,864	44,500	-1,929	2,278,868
Total liabilities and capital	3,259,922	1,059,424	2,695,245	569,489	2,819,189	284,231	11,746,557
Accounts payable.....	28,334	5,906	70,492	95,684	9,863	54,461	316,180
Mortgages, notes, bonds payable in less than 1 year.....	501,207	176,985	459,760	47,345	356,877	16,997	507,229
Other current liabilities.....	86,482	10,823	16,622	13,361	47,584	4,425	819,276
Nonrecourse loans.....	2,715	34,619	--	--	74	--	481,647
Mortgages, notes, bonds payable in 1 year or more.....	861,106	449,159	1,547,845	370,442	581,096	48,213	1,747,916
Other liabilities.....	45,783	27,224	160,519	24,813	153,774	93,582	723,728
Partners' capital accounts.....	1,734,294	354,708	440,006	17,844	1,669,920	66,553	7,150,582
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	7,355	2,317	8,281	305	2,571	1,589	13,299
Number of partners.....	20,804	6,266	19,896	1,153	11,571	6,029	85,288
Partnerships reporting balance sheet data ² :							
Number of partnerships.....	3,121	905	2,865	305	1,268	845	7,446
Number of partners.....	10,002	3,093	7,443	1,153	8,236	3,433	69,063
Total assets	1,627,309	452,896	1,342,483	236,192	1,134,020	219,069	8,414,576
Cash.....	60,079	48,731	77,358	26,163	60,698	27,554	292,053
Trade notes and accounts receivable.....	27,879	22,219	54,723	41,223	16,948	26,708	473,204
Less: Allowance for bad debts.....	--	--	290	562	--	--	3,375
Inventories.....	179,574	17,975	40,740	24,472	74,508	39,307	216,152
U.S. Government obligations.....	36,917	--	--	--	--	--	55
Tax-exempt securities.....	1,874	--	--	13,028	--	--	--
Other current assets.....	142,560	18,105	13,251	34,986	283,817	301	739,988
Mortgage and real estate loans.....	1,321	--	--	--	--	98,000	123,550
Other investments.....	157,781	70	46,274	2,036	58,113	3,422	382,491
Depreciable assets.....	791,934	383,295	1,724,107	275,728	802,135	77,098	1,827,766
Less: Accumulated depreciation.....	555,382	181,494	1,180,030	194,865	446,911	54,786	1,106,652
Depletable assets.....	4,722	--	--	690	--	--	3,238,049
Less: Accumulated depletion.....	200	--	--	--	--	--	201,057
Land.....	504,897	149,785	342,931	11,273	278,250	1,128	506,304
Intangible assets.....	179,411	374	8,813	600	--	--	43,640
Less: Accumulated amortization.....	6,303	63	2,350	44	--	--	15,663
Other assets.....	100,245	3,897	216,955	1,465	6,461	337	1,898,070
Total liabilities and capital	1,627,309	452,896	1,342,483	236,192	1,134,020	219,069	8,414,576
Accounts payable.....	5,669	1,372	21,089	63,629	5,265	9,601	189,329
Mortgages, notes, bonds payable in less than 1 year.....	221,914	46,311	112,795	30,467	182,579	16,997	254,861
Other current liabilities.....	71,133	832	13,712	9,440	20,635	2,110	681,889
Nonrecourse loans.....	2,715	34,619	--	--	--	--	29,614
Mortgages, notes, bonds payable in 1 year or more.....	267,161	122,909	550,998	45,130	287,393	46,477	935,945
Other liabilities.....	14,085	26,211	103,051	884	--	89,482	390,244
Partners' capital accounts.....	1,044,631	220,641	540,837	86,643	638,149	54,402	5,932,695

Footnotes at end of table.

Partnership Returns, 1993

Table 2.—Balance Sheets, by Industrial Group—Continued

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

Income status, item	Mining			Construction			Special trade contractors	
	Total	Oil and gas extraction	Other mining	Total	General contractors	Total	Plumbing, heating, and air conditioning	Painting, paperhanging, and decorating
	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships ¹	31,892	28,909	2,982	61,910	24,684	37,000	4,835	4,136
Number of partners.....	1,431,073	1,402,458	28,616	154,474	71,550	82,361	10,112	8,931
Partnerships reporting balance sheet data¹:								
Number of partnerships.....	22,900	20,605	2,296	28,961	12,730	16,227	2,431	1,309
Number of partners.....	1,083,881	1,057,014	26,867	72,600	34,490	38,101	5,178	3,119
Total assets	51,367,267	41,319,691	10,047,575	13,917,415	12,030,977	1,878,391	254,204	44,424
Cash.....	1,574,833	1,409,412	165,421	1,483,516	1,214,461	266,890	29,765	6,335
Trade notes and accounts receivable.....	3,277,069	2,219,329	1,057,741	2,725,296	2,319,092	401,337	76,082	13,621
Less: Allowance for bad debts.....	11,906	7,202	4,703	5,740	3,764	1,976	54	--
Inventories.....	978,385	509,806	468,579	2,309,217	2,208,446	100,771	8,594	2,410
U.S. Government obligations.....	374,135	373,941	194	49,584	38,399	11,185	--	--
Tax-exempt securities.....	162,048	150,111	11,937	25,347	13,768	11,579	--	--
Other current assets.....	2,574,217	2,258,979	315,238	1,877,220	1,668,044	208,222	11,038	2,918
Mortgage and real estate loans.....	28,395	26,752	1,642	141,604	139,097	2,507	--	--
Other investments.....	7,012,756	5,972,203	1,040,553	456,463	410,744	45,719	474	--
Depreciable assets.....	40,825,107	32,760,488	8,064,619	4,913,410	3,292,346	1,620,933	177,083	51,804
Less: Accumulated depreciation.....	24,858,450	21,144,833	3,713,617	2,395,948	1,413,754	982,124	63,309	33,904
Depletable assets.....	18,289,681	17,198,247	1,091,434	27,687	5,839	21,849	--	--
Less: Accumulated depletion.....	6,998,929	6,800,335	198,594	18,393	4,655	13,738	--	--
Land.....	736,541	412,387	324,154	997,176	906,735	90,441	1,448	354
Intangible assets.....	4,878,432	4,359,613	518,819	146,261	107,580	38,681	9,806	--
Less: Accumulated amortization.....	2,814,362	2,713,259	101,103	55,705	47,048	8,657	2,770	--
Other assets.....	5,339,316	4,334,053	1,005,263	1,240,417	1,175,647	64,770	6,048	885
Total liabilities and capital	51,367,267	41,319,691	10,047,575	13,917,415	12,030,977	1,878,391	254,204	44,424
Accounts payable.....	2,077,895	1,704,989	372,905	2,294,881	2,076,091	216,593	42,248	1,631
Mortgages, notes, bonds payable in less than 1 year.....	915,189	573,696	341,494	1,515,768	1,365,436	150,332	11,388	1,329
Other current liabilities.....	1,682,559	1,264,572	417,987	1,933,865	1,625,796	304,345	29,243	2,315
Nonrecourse loans.....	987,179	617,095	370,085	941,077	868,997	72,080	67,976	--
Mortgages, notes, bonds payable in 1 year or more.....	6,136,271	4,760,799	1,375,472	2,817,425	2,339,142	478,283	29,060	14,322
Other liabilities.....	2,025,009	969,814	1,055,195	989,376	926,189	63,187	5,710	4,310
Partners' capital accounts.....	37,543,163	31,428,727	6,114,437	3,425,023	2,829,325	593,572	68,580	20,516
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	20,692	19,335	1,357	45,110	17,357	27,526	3,461	3,667
Number of partners.....	1,126,732	1,115,395	11,337	101,182	39,904	60,715	7,184	7,556
Partnerships reporting balance sheet data¹:								
Number of partnerships.....	15,025	14,008	1,016	21,553	8,773	12,775	2,124	1,038
Number of partners.....	837,795	827,514	10,281	51,304	21,721	29,574	4,388	2,140
Total assets	31,329,771	26,394,486	4,935,285	8,762,723	7,365,415	1,389,261	160,555	39,048
Cash.....	1,350,731	1,174,048	176,683	1,247,877	1,013,909	231,803	25,702	5,400
Trade notes and accounts receivable.....	2,667,583	1,910,948	756,635	1,845,294	1,541,640	298,787	67,382	13,574
Less: Allowance for bad debts.....	5,575	3,096	2,479	1,921	1,649	272	54	--
Inventories.....	579,558	369,083	210,475	1,533,213	1,444,014	89,199	7,128	2,410
U.S. Government obligations.....	355,569	355,569	--	32,102	20,917	11,185	--	--
Tax-exempt securities.....	160,452	150,111	10,341	16,660	5,081	11,579	--	--
Other current assets.....	2,087,444	1,883,351	204,093	1,110,229	987,830	121,446	10,040	2,247
Mortgage and real estate loans.....	27,467	26,752	715	103,382	103,117	265	--	--
Other investments.....	5,747,274	5,373,966	373,308	288,340	248,908	39,432	474	--
Depreciable assets.....	18,168,544	13,975,277	4,193,268	3,041,375	1,738,134	1,303,108	97,119	40,970
Less: Accumulated depreciation.....	10,388,749	8,466,368	1,922,382	1,794,554	956,394	838,089	53,566	25,783
Depletable assets.....	13,036,067	12,651,562	384,505	26,509	5,839	20,671	--	--
Less: Accumulated depletion.....	5,741,934	5,591,577	150,358	18,275	4,655	13,620	--	--
Land.....	241,386	175,351	66,034	413,240	328,774	84,466	1,448	--
Intangible assets.....	2,725,104	2,458,434	268,669	25,379	12,668	12,710	3,394	--
Less: Accumulated amortization.....	1,580,959	1,541,188	39,771	10,158	3,503	6,855	1,542	--
Other assets.....	1,899,808	1,494,261	405,547	904,033	880,787	23,246	3,033	231
Total liabilities and capital	31,329,771	26,394,486	4,935,285	8,762,723	7,365,415	1,389,261	160,555	39,048
Accounts payable.....	1,483,324	1,311,268	172,055	1,751,662	1,580,407	169,058	40,917	1,631
Mortgages, notes, bonds payable in less than 1 year.....	551,019	379,402	171,617	734,202	633,931	100,271	8,159	1,329
Other current liabilities.....	1,163,657	940,712	222,945	1,187,193	1,009,726	173,743	27,150	2,315
Nonrecourse loans.....	559,307	203,849	355,458	455,993	451,235	4,758	654	--
Mortgages, notes, bonds payable in 1 year or more.....	3,589,040	2,695,311	893,729	1,327,031	956,045	370,986	21,977	4,041
Other liabilities.....	1,480,090	737,519	742,571	569,680	540,627	29,053	3,887	4,310
Partners' capital accounts.....	22,503,333	20,126,424	2,376,909	2,736,961	2,193,444	541,391	57,812	25,422

Footnotes at end of table.

Partnership Returns, 1993

Table 2.—Balance Sheets, by Industrial Group—Continued

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

Income status, item	Construction—Continued				Manufacturing			
	Special trade contractors—Continued		Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing and allied industries	Machinery, except electrical	Other manufacturing industries
	Masonry, stonework, tile setting, and plastering	Contractors, not elsewhere classified						
	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships ¹	3,547	24,482	226	25,065	4,664	5,455	941	14,005
Number of partners.....	7,707	55,610	563	231,080	11,621	30,508	2,581	186,370
Partnerships reporting balance sheet data ¹ :								
Number of partnerships.....	1,550	10,937	5	14,766	2,602	2,812	840	8,512
Number of partners.....	3,432	26,372	9	185,931	7,192	7,208	2,306	169,225
Total assets.....	84,769	1,494,994	8,047	84,183,811	4,045,088	6,671,864	3,393,643	70,073,216
Cash.....	24,775	206,015	2,165	3,391,156	214,153	412,705	44,223	2,720,074
Trade notes and accounts receivable.....	11,774	299,861	4,867	11,678,378	324,534	1,569,994	595,248	9,188,601
Less: Allowance for bad debts.....	577	1,344	--	440,508	3,221	153,166	20,673	263,449
Inventories.....	1,602	88,164	--	10,690,036	405,848	325,248	1,097,069	8,861,870
U.S. Government obligations.....	--	11,185	--	27,917	423	--	--	27,494
Tax-exempt securities.....	--	11,579	--	1,255	145	--	--	1,110
Other current assets.....	21,467	172,799	953	3,856,595	220,266	273,154	394,476	2,968,698
Mortgage and real estate loans.....	2,242	265	--	11,735	3,194	--	--	8,541
Other investments.....	5,668	39,378	--	8,176,214	272,717	188,174	376,530	7,338,793
Depreciable assets.....	65,618	1,326,428	132	52,943,991	2,795,544	3,706,328	1,643,518	44,798,600
Less: Accumulated depreciation.....	52,419	832,492	71	18,510,175	1,167,170	1,523,740	984,456	14,834,810
Depletable assets.....	1,178	20,671	--	824,835	547,104	--	--	277,731
Less: Accumulated depletion.....	118	13,620	--	207,885	182,497	--	--	25,388
Land.....	2,974	85,666	--	1,109,115	84,265	38,096	35,979	950,774
Intangible assets.....	3	28,872	--	6,281,609	64,357	1,834,452	67,223	4,315,577
Less: Accumulated amortization.....	--	5,886	--	2,035,945	14,666	565,217	23,682	1,432,380
Other assets.....	383	57,455	--	6,385,491	480,091	565,834	168,187	5,171,379
Total liabilities and capital.....	84,769	1,494,994	8,047	84,183,811	4,045,088	6,671,864	3,393,643	70,073,216
Accounts payable.....	7,694	165,020	2,197	7,364,388	211,008	589,931	589,225	5,974,224
Mortgages, notes, bonds payable in less than 1 year.....	4,766	132,849	--	4,388,482	380,912	262,746	403,896	3,340,928
Other current liabilities.....	6,777	266,011	3,724	6,976,967	222,777	1,024,129	667,135	5,062,926
Nonrecourse loans.....	--	4,104	--	7,732,777	836,438	117,043	12,626	6,766,669
Mortgages, notes, bonds payable in 1 year or more.....	27,250	407,651	--	14,249,634	966,126	1,556,974	258,439	11,468,095
Other liabilities.....	3,164	50,003	--	6,920,830	766,950	1,123,256	194,452	4,836,173
Partners' capital accounts.....	35,119	469,356	2,126	36,550,733	660,876	1,997,786	1,287,870	32,624,201
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,738	17,661	226	16,175	3,973	2,934	565	8,703
Number of partners.....	5,904	40,072	563	51,987	9,267	7,220	1,821	33,679
Partnerships reporting balance sheet data ¹ :								
Number of partnerships.....	1,007	6,806	5	8,906	2,285	1,557	464	4,600
Number of partners.....	2,285	20,763	9	31,346	5,620	4,467	1,545	18,713
Total assets.....	44,698	1,144,980	8,047	54,410,136	2,110,843	4,072,538	1,211,133	47,015,823
Cash.....	17,696	183,005	2,165	2,493,920	130,833	244,049	22,811	2,096,227
Trade notes and accounts receivable.....	9,209	208,623	4,867	8,602,052	244,476	1,153,317	238,365	6,965,894
Less: Allowance for bad debts.....	--	218	--	302,466	1,263	92,375	6,730	202,099
Inventories.....	1,602	78,059	--	7,074,682	257,735	216,681	355,346	6,244,920
U.S. Government obligations.....	--	11,185	--	16,088	--	--	--	16,088
Tax-exempt securities.....	--	11,579	--	1,255	145	--	--	1,110
Other current assets.....	4,102	105,057	953	2,821,187	123,357	159,065	82,401	2,256,365
Mortgage and real estate loans.....	--	265	--	3,111	2,441	--	--	670
Other investments.....	2,394	36,564	--	6,591,872	194,929	57,826	51,311	6,287,806
Depreciable assets.....	40,100	1,124,920	132	33,687,040	1,724,079	1,971,279	943,332	29,048,349
Less: Accumulated depreciation.....	31,102	727,638	71	13,422,465	915,257	900,249	572,672	11,034,287
Depletable assets.....	--	20,671	--	156,347	105,569	--	--	50,777
Less: Accumulated depletion.....	--	13,620	--	80,487	67,980	--	--	12,506
Land.....	701	82,318	--	783,650	41,691	34,357	24,336	683,265
Intangible assets.....	3	9,314	--	3,614,223	50,744	1,242,654	57,610	2,263,215
Less: Accumulated amortization.....	--	5,113	--	1,101,810	8,574	323,400	18,591	751,245
Other assets.....	7	19,990	--	3,671,940	227,720	309,334	33,613	3,101,273
Total liabilities and capital.....	44,698	1,144,980	8,047	54,410,136	2,110,843	4,072,538	1,211,133	47,015,823
Accounts payable.....	3,508	123,003	2,197	4,216,828	124,613	307,147	127,587	3,657,479
Mortgages, notes, bonds payable in less than 1 year.....	2,194	88,590	--	2,078,976	173,195	49,007	36,060	1,820,713
Other current liabilities.....	4,731	139,548	3,724	4,308,312	110,542	702,600	515,141	2,980,029
Nonrecourse loans.....	--	4,104	--	4,142,555	297,777	31,542	12,626	3,800,610
Mortgages, notes, bonds payable in 1 year or more.....	5,403	339,565	--	8,927,924	262,311	399,821	63,598	6,202,194
Other liabilities.....	3,035	17,820	--	4,003,557	166,918	871,679	11,463	2,953,496
Partners' capital accounts.....	25,827	432,331	2,126	28,731,988	975,287	1,710,741	444,658	25,601,301

Footnotes at end of table.

Partnership Returns, 1993

Table 2.—Balance Sheets, by Industrial Group—Continued

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

Income status, item	Transportation and public utilities					Wholesale and retail trade	
	Total	Transportation			Communication, electric, gas, and sanitary services	Total	Wholesale trade
		Total	Trucking and warehousing	Other transportation			
	(31)	(32)	(33)	(34)	(35)	(36)	(37)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships ¹	20,757	12,774	6,873	5,900	7,983	157,178	18,796
Number of partners.....	652,085	183,049	16,940	166,109	469,036	471,412	88,188
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	13,853	7,733	3,900	3,833	6,121	79,400	9,688
Number of partners.....	609,517	170,708	10,354	160,354	438,810	281,635	62,833
Total assets	115,595,813	17,197,315	1,323,093	15,874,222	98,398,498	35,277,677	12,222,234
Cash.....	4,973,581	591,891	97,233	494,658	4,381,690	2,657,830	1,049,036
Trade notes and accounts receivable.....	7,918,001	1,192,986	193,643	999,343	6,725,015	6,462,448	3,650,668
Less: Allowance for bad debts.....	631,618	31,426	18,586	12,840	600,192	193,435	62,049
Inventories.....	3,333,526	107,241	17,167	90,074	3,226,285	9,832,071	3,401,970
U.S. Government obligations.....	367,661	64,552	--	64,552	303,110	112,056	25,871
Tax-exempt securities.....	11,342	110	110	--	11,232	47,367	10,005
Other current assets.....	4,654,097	380,822	99,118	281,703	4,273,275	1,707,363	593,142
Mortgage and real estate loans.....	152,293	328	328	--	151,965	124,185	49,767
Other investments.....	8,507,471	1,283,551	33,125	1,250,427	7,223,920	837,035	538,201
Depreciable assets.....	83,664,260	18,574,281	1,538,471	17,035,810	65,089,978	14,020,191	2,625,184
Less: Accumulated depreciation.....	31,233,792	7,488,233	822,915	6,665,318	23,745,559	6,521,305	1,198,730
Depletable assets.....	284,002	64,460	2,631	61,830	219,542	76,239	13,162
Less: Accumulated depletion.....	74,837	3,048	438	2,611	71,789	43,456	10,170
Land.....	934,841	211,753	100,038	111,715	723,088	1,203,440	139,454
Intangible assets.....	22,908,534	361,821	42,260	319,560	22,546,714	3,557,623	896,254
Less: Accumulated amortization.....	5,875,704	85,650	16,068	69,583	5,790,054	1,389,278	239,564
Other assets.....	15,702,154	1,971,876	56,976	1,914,900	13,730,279	2,787,303	740,032
Total liabilities and capital	115,595,813	17,197,315	1,323,093	15,874,222	98,398,498	35,277,677	12,222,234
Accounts payable.....	5,124,747	731,021	119,837	611,184	4,393,726	5,666,252	3,072,079
Mortgages, notes, bonds payable in less than 1 year.....	3,223,806	781,595	77,101	704,494	2,442,211	3,762,679	1,190,852
Other current liabilities.....	10,817,761	1,112,707	246,004	866,703	9,705,054	4,011,487	1,623,939
Nonrecourse loans.....	15,791,888	811,437	41,619	769,818	14,980,451	560,457	108,601
Mortgages, notes, bonds payable in 1 year or more.....	33,662,859	4,871,064	480,212	4,410,852	28,791,794	8,070,923	1,714,280
Other liabilities.....	9,997,704	560,864	25,863	535,001	9,436,840	1,626,711	316,309
Partners' capital accounts.....	36,977,048	8,328,627	352,457	7,976,170	28,648,421	11,379,168	4,196,174
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	11,163	8,123	4,751	3,371	3,040	87,697	10,863
Number of partners.....	362,194	167,855	11,441	156,414	194,339	274,791	56,250
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	6,950	4,758	2,804	1,954	2,192	50,516	6,464
Number of partners.....	349,448	159,377	7,281	152,096	190,072	181,028	45,912
Total assets	73,996,933	13,512,176	1,022,530	12,489,647	60,484,756	24,518,644	9,271,773
Cash.....	3,610,066	533,514	89,597	443,917	3,076,552	2,216,996	893,627
Trade notes and accounts receivable.....	5,808,024	816,229	127,895	688,334	4,991,795	5,054,918	2,856,043
Less: Allowance for bad debts.....	527,490	13,282	7,552	5,730	514,208	143,327	42,781
Inventories.....	3,081,810	83,710	11,277	72,433	2,998,099	6,857,350	2,558,177
U.S. Government obligations.....	367,206	64,552	--	64,552	302,654	111,673	25,871
Tax-exempt securities.....	3,969	110	110	--	3,859	43,793	10,005
Other current assets.....	2,566,623	461,228	87,836	373,392	2,105,395	1,162,308	366,085
Mortgage and real estate loans.....	32,837	328	328	--	32,509	67,122	6,766
Other investments.....	5,646,484	1,220,997	27,852	1,193,145	4,425,467	797,173	471,241
Depreciable assets.....	56,152,726	14,820,254	1,230,018	13,590,236	41,332,472	9,415,465	1,990,188
Less: Accumulated depreciation.....	23,252,839	6,422,628	676,486	5,746,142	16,830,211	4,778,624	986,631
Depletable assets.....	4,081	2,631	2,631	--	1,450	24,142	106
Less: Accumulated depletion.....	438	438	438	--	--	20,038	--
Land.....	682,868	160,216	63,617	96,599	522,653	834,129	115,040
Intangible assets.....	12,729,938	111,075	37,122	73,954	12,618,863	2,227,758	661,850
Less: Accumulated amortization.....	2,393,236	40,989	14,027	26,942	2,352,287	946,784	145,061
Other assets.....	9,484,324	1,714,650	42,750	1,671,900	7,769,674	1,594,589	471,247
Total liabilities and capital	73,996,933	13,512,176	1,022,530	12,489,647	60,484,756	24,518,644	9,271,773
Accounts payable.....	3,150,548	561,890	76,649	485,241	2,588,658	4,171,871	2,327,504
Mortgages, notes, bonds payable in less than 1 year.....	1,379,119	198,938	67,430	131,509	1,180,181	2,456,099	776,625
Other current liabilities.....	6,780,977	879,031	157,770	721,261	5,901,946	2,566,265	1,157,880
Nonrecourse loans.....	7,063,051	754,464	26,867	727,597	6,308,587	171,602	64,018
Mortgages, notes, bonds payable in 1 year or more.....	19,126,515	3,597,284	329,509	3,267,754	15,529,251	3,943,550	1,232,680
Other liabilities.....	4,748,400	459,590	16,721	442,869	4,288,810	905,761	190,250
Partners' capital accounts.....	31,748,323	7,061,000	347,584	6,713,416	24,687,323	10,303,496	3,522,816

Footnotes at end of table.

Partnership Returns, 1993

Table 2.—Balance Sheets, by Industrial Group—Continued

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

Income status, item	Wholesale and retail trade—Continued								
	Retail trade								
	Total	Building materials, hardware, garden supply, and mobile home dealers	General merchandise stores	Food stores			Automotive dealers and service stations		
				Total	Grocery stores	Other food stores	Total		Motor vehicle dealers
	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	
PARTNERSHIPS WITH AND WITHOUT NET INCOME									
Number of partnerships ¹	134,079	4,657	3,228	18,491	8,979	9,512	11,955	4,032	
Number of partners.....	369,727	12,752	7,339	42,776	20,653	22,123	28,766	9,246	
Partnerships reporting balance sheet data ¹ :									
Number of partnerships.....	87,743	2,347	933	9,429	5,000	4,429	6,568	1,914	
Number of partners.....	210,200	7,046	2,511	23,280	11,987	11,293	17,015	4,809	
Total assets.....	22,646,443	1,222,255	737,369	1,901,399	1,030,746	870,653	4,755,279	2,275,387	
Cash.....	1,575,806	69,538	42,193	150,514	89,105	61,408	307,689	118,476	
Trade notes and accounts receivable.....	2,764,799	189,348	28,708	146,008	44,104	101,904	544,081	373,073	
Less: Allowance for bad debts.....	131,227	3,214	594	362	358	4	8,282	4,634	
Inventories.....	6,321,413	583,742	485,938	427,792	328,508	99,284	1,779,134	1,242,224	
U.S. Government obligations.....	86,165	--	--	8,177	--	8,177	200	--	
Tax-exempt securities.....	31,372	--	--	--	--	--	1,636	1,636	
Other current assets.....	1,096,841	20,383	15,461	76,030	14,982	61,047	281,653	84,514	
Mortgage and real estate loans.....	74,417	878	--	859	245	614	3,227	--	
Other investments.....	296,981	20,746	61,378	24,648	17,011	7,638	60,057	13,915	
Depreciable assets.....	11,238,541	461,885	131,416	1,406,980	791,188	615,791	1,656,672	472,339	
Less: Accumulated depreciation.....	5,256,961	215,335	46,948	689,166	427,108	262,058	699,091	224,251	
Depletable assets.....	39,059	7,487	--	12,907	9,385	3,522	991	153	
Less: Accumulated depletion.....	30,017	6,340	--	11,328	8,120	3,208	130	8	
Land.....	992,370	60,116	16,880	142,083	75,914	66,169	274,667	85,618	
Intangible assets.....	2,655,660	12,304	3,809	109,895	30,067	79,828	207,491	57,958	
Less: Accumulated amortization.....	1,145,209	5,635	1,154	25,016	12,311	12,706	46,158	27,506	
Other assets.....	2,036,412	26,351	282	121,380	78,133	43,247	391,440	81,881	
Total liabilities and capital.....	22,646,443	1,222,255	737,369	1,901,399	1,030,746	870,653	4,755,279	2,275,387	
Accounts payable.....	2,764,646	143,392	42,904	223,234	120,397	102,838	517,118	164,041	
Mortgages, notes, bonds payable in less than 1 year.....	2,535,510	78,093	26,018	183,966	104,220	79,746	1,215,185	1,025,040	
Other current liabilities.....	2,332,282	212,244	132,584	142,375	79,022	63,353	366,699	141,661	
Nonrecourse loans.....	451,857	97,050	--	12,810	12,810	--	33,794	7,748	
Mortgages, notes, bonds payable in 1 year or more.....	6,297,024	218,319	155,113	582,481	339,306	243,175	954,009	306,192	
Other liabilities.....	1,305,843	79,282	125,406	101,445	63,176	38,269	176,327	49,450	
Partners' capital accounts.....	6,959,280	393,894	255,344	655,087	311,815	343,272	1,492,147	581,256	
PARTNERSHIPS WITH NET INCOME									
Number of partnerships ¹	74,725	2,750	1,663	12,284	6,027	6,257	8,105	2,855	
Number of partners.....	213,561	6,385	4,205	28,209	13,624	14,385	19,490	6,505	
Partnerships reporting balance sheet data ¹ :									
Number of partnerships.....	42,794	1,583	559	6,135	3,398	2,736	4,563	1,301	
Number of partners.....	132,064	3,838	1,758	14,830	8,026	6,804	11,674	3,252	
Total assets.....	15,030,963	998,306	278,045	1,142,047	621,481	520,565	3,765,115	1,573,949	
Cash.....	1,295,432	64,776	27,739	115,884	71,598	44,285	270,204	99,572	
Trade notes and accounts receivable.....	2,167,362	176,266	11,304	110,512	35,966	74,546	401,906	244,806	
Less: Allowance for bad debts.....	100,437	3,214	--	362	358	4	6,234	2,897	
Inventories.....	4,227,759	509,285	91,659	287,479	213,328	74,151	1,290,430	818,571	
U.S. Government obligations.....	85,802	--	--	8,177	--	8,177	200	--	
Tax-exempt securities.....	27,798	--	--	--	--	--	1,636	1,636	
Other current assets.....	784,241	18,042	8,766	63,361	6,005	57,357	256,342	66,202	
Mortgage and real estate loans.....	60,356	878	--	859	245	614	3,227	--	
Other investments.....	325,932	20,746	61,192	13,725	6,782	6,943	54,129	13,652	
Depreciable assets.....	7,314,310	324,711	89,901	829,263	461,951	367,313	1,359,534	371,246	
Less: Accumulated depreciation.....	3,754,597	174,429	31,431	469,141	271,899	197,242	592,222	185,884	
Depletable assets.....	24,037	7,487	--	3,522	--	3,522	153	153	
Less: Accumulated depletion.....	20,038	6,340	--	3,208	--	3,208	8	8	
Land.....	715,782	41,553	16,666	80,329	43,753	36,576	235,140	73,710	
Intangible assets.....	1,565,541	12,304	3,081	43,368	19,766	23,601	166,363	34,267	
Less: Accumulated amortization.....	801,461	5,635	1,008	14,370	9,119	5,251	27,418	17,374	
Other assets.....	1,113,146	11,877	176	72,650	43,464	29,186	351,732	56,295	
Total liabilities and capital.....	15,030,963	998,306	278,045	1,142,047	621,481	520,565	3,765,115	1,573,949	
Accounts payable.....	1,822,682	132,971	20,790	141,519	70,952	70,566	414,922	101,494	
Mortgages, notes, bonds payable in less than 1 year.....	1,668,166	71,752	7,287	112,555	70,305	42,250	827,941	674,725	
Other current liabilities.....	1,395,927	189,548	15,211	41,581	23,357	18,224	303,462	93,913	
Nonrecourse loans.....	107,584	16,445	--	82	82	--	9,968	7,748	
Mortgages, notes, bonds payable in 1 year or more.....	2,684,516	189,422	55,770	266,788	181,610	85,178	709,340	187,267	
Other liabilities.....	713,844	7,738	13,875	33,214	7,157	26,057	147,095	33,028	
Partners' capital accounts.....	6,638,443	390,431	165,111	546,309	268,018	278,291	1,352,387	475,774	

Footnotes at end of table.

Partnership Returns, 1993

Table 2.—Balance Sheets, by Industrial Group—Continued

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

Income status, item	Wholesale and retail trade—Continued							
	Retail trade—Continued							Other retail stores
	Automotive dealers and service stations—continued		Apparel and accessory stores	Furniture and home furnishing stores	Eating places	Drinking places	Liquor stores	
	Gasoline service stations	Other automotive dealers						
	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships ¹	4,049	3,874	10,664	8,416	25,730	3,475	2,098	45,365
Number of partners.....	10,268	9,251	22,776	20,537	112,287	12,192	4,722	105,580
Partnerships reporting balance sheet data¹:								
Number of partnerships.....	2,633	2,021	4,282	4,608	15,844	1,938	1,441	20,353
Number of partners.....	6,886	5,320	9,843	12,341	73,050	8,560	3,349	53,205
Total assets	1,154,001	1,325,890	885,220	1,004,429	5,278,434	308,059	341,429	6,212,568
Cash.....	102,431	86,781	85,187	108,006	377,679	21,619	32,960	380,421
Trade notes and accounts receivable.....	105,657	65,352	92,709	199,333	256,110	4,444	9,745	1,294,314
Less: Allowance for bad debts.....	1,857	1,790	878	3,870	14,022	--	65	99,939
Inventories.....	135,763	401,147	388,915	315,295	191,213	15,798	123,461	2,010,126
U.S. Government obligations.....	200	--	--	--	5,501	--	5,008	67,299
Tax-exempt securities.....	--	--	--	3,574	--	--	--	26,162
Other current assets.....	82,605	114,534	105,769	46,989	275,886	13,855	4,190	256,626
Mortgage and real estate loans.....	3,227	--	5,097	--	35,931	--	--	28,425
Other investments.....	21,730	24,412	83,379	13,362	-102,660	--	509	135,562
Depreciable assets.....	790,263	394,070	194,681	357,299	4,815,986	309,947	162,816	1,740,860
Less: Accumulated depreciation.....	333,652	141,187	120,650	186,031	2,236,001	110,281	68,473	884,985
Depletable assets.....	838	--	--	--	1,303	10,645	--	5,725
Less: Accumulated depletion.....	122	--	--	--	528	10,442	--	1,250
Land.....	150,050	38,999	3,732	61,507	304,294	3,771	11,822	113,497
Intangible assets.....	46,572	102,960	21,391	68,321	805,160	36,088	29,358	1,361,843
Less: Accumulated amortization.....	13,671	4,981	8,103	9,746	338,625	8,453	16,072	686,248
Other assets.....	63,966	245,593	33,991	30,393	901,207	21,068	46,170	464,130
Total liabilities and capital	1,154,001	1,325,890	885,220	1,004,429	5,278,434	308,059	341,429	6,212,568
Accounts payable.....	143,481	209,596	137,694	144,580	615,938	16,245	34,502	889,039
Mortgages, notes, bonds payable in less than 1 year.....	69,600	120,544	68,995	117,441	277,307	22,780	29,042	516,683
Other current liabilities.....	106,729	118,309	68,240	141,055	631,962	36,901	5,740	594,482
Nonrecourse loans.....	23,876	2,170	--	34,014	79,357	3,993	1,912	188,927
Mortgages, notes, bonds payable in 1 year or more.....	309,600	338,217	475,074	218,228	2,162,377	117,515	117,051	1,296,856
Other liabilities.....	13,973	112,904	23,015	24,279	230,114	2,550	--	543,444
Partners' capital accounts.....	486,740	424,150	112,202	324,832	1,281,379	108,075	153,183	2,183,137
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,874	2,375	4,755	5,092	14,277	2,329	1,384	22,106
Number of partners.....	7,072	5,913	10,488	13,115	68,364	7,661	2,916	52,727
Partnerships reporting balance sheet data¹:								
Number of partnerships.....	1,996	1,266	2,986	2,536	10,250	1,368	1,042	11,772
Number of partners.....	4,952	3,470	6,780	7,665	46,909	5,180	2,272	31,158
Total assets	986,452	1,204,714	529,350	557,426	3,030,497	106,663	238,110	4,385,404
Cash.....	92,926	77,706	76,616	73,101	331,815	18,110	31,696	285,491
Trade notes and accounts receivable.....	98,917	58,183	65,953	132,087	130,324	2,561	2,662	1,133,785
Less: Allowance for bad debts.....	1,857	1,480	654	2,000	1,089	--	--	86,883
Inventories.....	121,151	350,708	290,390	225,924	124,582	7,107	91,780	1,309,123
U.S. Government obligations.....	200	--	--	--	5,501	--	5,008	66,916
Tax-exempt securities.....	--	--	--	--	--	--	--	26,162
Other current assets.....	78,631	111,509	9,828	6,082	213,904	6,602	3,208	198,106
Mortgage and real estate loans.....	3,227	--	5,097	--	35,931	--	--	14,364
Other investments.....	17,712	22,764	1,838	2,667	68,297	--	509	102,828
Depreciable assets.....	671,569	316,719	143,547	200,873	2,875,916	147,481	98,390	1,244,694
Less: Accumulated depreciation.....	297,255	109,083	91,536	129,476	1,472,372	91,341	47,002	655,646
Depletable assets.....	--	--	--	--	550	10,645	--	1,679
Less: Accumulated depletion.....	--	--	--	--	--	10,442	--	40
Land.....	124,776	36,654	2,979	25,748	195,113	3,689	11,822	102,742
Intangible assets.....	33,533	98,564	2,107	23,235	426,123	2,861	16,352	869,747
Less: Accumulated amortization.....	7,303	2,741	987	6,009	168,198	846	5,294	571,696
Other assets.....	50,227	245,210	24,172	5,193	264,100	10,235	28,978	344,033
Total liabilities and capital	986,452	1,204,714	529,350	557,426	3,030,497	106,663	238,110	4,385,404
Accounts payable.....	127,045	186,383	88,767	79,308	273,564	4,076	24,151	642,614
Mortgages, notes, bonds payable in less than 1 year.....	43,805	109,410	35,292	64,262	140,443	2,896	15,378	390,361
Other current liabilities.....	101,273	108,277	51,897	46,481	319,891	13,854	3,552	410,450
Nonrecourse loans.....	50	2,170	--	34,014	37,124	1,557	1,912	6,482
Mortgages, notes, bonds payable in 1 year or more.....	222,789	299,285	55,753	70,619	730,689	45,936	58,341	501,858
Other liabilities.....	9,601	104,466	9,817	11,153	76,207	2,550	--	411,997
Partners' capital accounts.....	481,889	394,724	287,823	251,590	1,452,579	35,794	134,777	2,021,643

Footnotes at end of table.

Partnership Returns, 1993

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Wholesale and retail trade not allocable	Finance, insurance, and real estate					
		Total	Finance				Insurance agents, brokers, and services
			Total	Banking and credit agencies other than banks	Security and commodity brokers and services	Holding and investment companies	
	(54)	(55)	(56)	(57)	(58)	(59)	(60)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships ¹	4,303	792,651	130,102	2,653	3,836	123,614	6,999
Number of partners.....	13,497	9,944,143	2,980,330	270,413	131,816	2,578,101	43,070
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	1,969	608,535	91,115	2,383	2,376	86,356	4,434
Number of partners.....	8,601	8,665,452	2,511,257	269,464	125,119	2,116,675	36,976
Total assets	409,001	1,612,142,006	734,712,068	23,381,448	241,773,254	469,577,366	5,257,392
Cash.....	32,988	51,082,461	21,856,499	903,800	3,478,388	17,474,311	412,292
Trade notes and accounts receivable.....	46,980	64,444,858	49,178,885	11,278,769	19,034,513	18,865,603	1,523,675
Less: Allowance for bad debts.....	159	320,227	54,803	27,027	414	27,362	3,552
Inventories.....	108,688	40,294,975	22,233,872	1,095,680	18,532,331	2,605,861	49
U.S. Government obligations.....	--	35,897,904	33,731,333	83,596	16,655,146	16,992,591	65,092
Tax-exempt securities.....	5,991	18,029,084	17,187,774	231,360	2,528,426	14,427,988	35,019
Other current assets.....	17,379	168,639,175	128,927,016	1,474,862	54,790,429	72,661,725	312,025
Mortgage and real estate loans.....	--	35,198,161	18,104,948	3,017,113	12,941	15,074,894	14,841
Other investments.....	1,853	410,338,951	386,408,687	1,710,576	119,230,014	265,468,098	1,841,443
Depreciable assets.....	156,466	768,617,121	11,949,993	302,556	637,123	11,010,313	400,906
Less: Accumulated depreciation.....	65,615	274,530,929	3,636,756	50,157	315,291	3,271,308	228,062
Depletable assets.....	24,019	2,836,132	1,586,889	348,419	3,866	1,234,604	441
Less: Accumulated depletion.....	3,269	588,301	330,465	37,940	2,874	289,652	54
Land.....	71,616	179,944,886	13,145,866	32,039	3,975	13,109,852	16,382
Intangible assets.....	5,709	36,839,754	2,659,628	296,710	104,460	2,258,458	378,340
Less: Accumulated amortization.....	4,504	17,383,624	1,002,659	78,675	64,791	859,193	56,831
Other assets.....	10,859	93,001,622	32,765,360	2,779,765	7,145,012	22,840,583	543,186
Total liabilities and capital	409,001	1,612,142,006	734,712,068	23,381,448	241,773,254	469,577,366	5,257,392
Accounts payable.....	29,527	49,212,622	34,662,139	568,775	23,129,391	10,963,973	1,161,049
Mortgages, notes, bonds payable in less than 1 year.....	36,317	103,396,257	62,652,752	7,558,900	43,521,559	11,572,293	252,544
Other current liabilities.....	55,266	228,484,645	178,693,213	2,030,193	104,902,060	71,760,960	377,270
Nonrecourse loans.....	--	415,108,588	25,691,311	355,052	29,743	25,306,516	46
Mortgages, notes, bonds payable in 1 year or more.....	59,619	362,776,798	39,272,067	3,969,271	12,165,010	23,137,786	283,991
Other liabilities.....	4,558	127,815,042	62,443,928	2,004,090	27,842,657	32,597,181	4,760,494
Partners' capital accounts.....	223,713	325,348,053	331,296,659	6,875,166	30,182,834	294,238,659	-1,578,000
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	2,108	442,590	87,170	2,046	2,492	82,631	4,903
Number of partners.....	4,980	5,557,656	2,328,253	260,929	90,348	1,976,976	13,393
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	1,258	339,365	59,258	1,788	1,376	56,094	2,814
Number of partners.....	3,052	4,710,296	1,938,590	260,255	85,668	1,592,667	8,478
Total assets	215,908	1,000,817,104	598,373,381	20,522,304	201,098,361	376,752,715	3,515,803
Cash.....	27,937	36,299,356	18,269,107	795,233	2,586,647	14,887,228	344,062
Trade notes and accounts receivable.....	31,513	53,924,716	45,817,268	10,871,412	18,267,369	16,678,487	1,014,704
Less: Allowance for bad debts.....	109	222,890	53,459	27,027	70	26,362	3,544
Inventories.....	71,414	26,278,054	19,876,917	1,036,850	16,981,756	1,858,311	49
U.S. Government obligations.....	--	31,631,903	29,834,872	60,834	15,836,196	13,937,841	46,694
Tax-exempt securities.....	5,991	9,000,668	8,210,366	231,360	2,527,926	5,451,080	35,019
Other current assets.....	11,982	114,501,968	95,310,059	1,175,111	37,990,242	56,144,707	160,106
Mortgage and real estate loans.....	--	28,564,953	15,837,294	2,791,355	12,941	13,032,998	14,841
Other investments.....	--	355,927,256	328,153,604	1,280,873	102,110,826	224,761,905	903,649
Depreciable assets.....	110,967	325,307,847	7,690,373	268,801	576,892	6,844,680	364,261
Less: Accumulated depreciation.....	57,395	120,351,115	2,316,311	47,773	286,676	1,981,862	203,588
Depletable assets.....	--	2,534,045	1,334,173	348,419	3,866	981,888	--
Less: Accumulated depletion.....	--	542,978	290,602	37,940	2,874	249,789	--
Land.....	3,308	82,699,976	6,903,862	24,806	2,153	6,876,903	16,382
Intangible assets.....	366	14,259,821	2,088,274	237,109	83,379	1,767,785	339,835
Less: Accumulated amortization.....	262	6,061,250	740,432	64,898	48,235	627,298	44,293
Other assets.....	10,196	47,064,775	22,448,016	1,577,778	4,456,022	16,414,216	527,627
Total liabilities and capital	215,908	1,000,817,104	598,373,381	20,522,304	201,098,361	376,752,715	3,515,803
Accounts payable.....	21,684	32,463,979	27,479,159	520,016	18,601,630	8,357,512	446,529
Mortgages, notes, bonds payable in less than 1 year.....	11,309	73,256,567	58,676,776	7,073,988	42,392,444	9,210,344	246,391
Other current liabilities.....	12,458	144,578,169	130,703,926	1,753,432	80,939,567	48,010,926	137,780
Nonrecourse loans.....	--	134,449,030	20,536,110	127,292	29,743	20,379,076	46
Mortgages, notes, bonds payable in 1 year or more.....	26,353	158,253,147	29,369,803	3,306,380	11,970,557	14,092,866	159,145
Other liabilities.....	1,867	72,090,788	48,233,229	1,394,076	26,099,011	20,740,142	3,687,670
Partners' capital accounts.....	142,237	385,725,425	283,374,378	6,347,120	21,065,409	255,961,849	-1,161,758

Footnotes at end of table.

Partnership Returns, 1993

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Finance, insurance, and real estate--Continued					Services		
	Real estate					Total	Hotels and other lodging places	
	Total	Operators and lessors of buildings	Lessors, other than buildings	Real estate agents, brokers, and managers	Other real estate		Total	Motels, motor hotels, and tourist courts
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
PARTNERSHIPS WITH AND WITHOUT NET INCOME								
Number of partnerships ¹	655,550	537,308	40,601	15,072	62,568	255,726	22,616	9,905
Number of partners.....	6,920,743	6,174,086	275,510	65,518	406,629	2,146,425	270,220	78,756
Partnerships reporting balance sheet data ¹ :								
Number of partnerships.....	512,985	425,943	27,330	10,213	49,500	148,712	16,000	7,454
Number of partners.....	6,117,219	5,486,812	232,681	50,147	347,580	1,791,014	237,897	58,441
Total assets.....	872,172,546	715,700,699	21,774,343	12,020,134	122,677,370	166,806,231	59,212,971	13,566,949
Cash.....	28,813,670	24,204,605	599,474	678,941	3,330,650	12,608,847	2,385,749	539,280
Trade notes and accounts receivable.....	13,742,299	9,659,510	252,118	1,083,147	2,747,525	14,277,919	1,597,217	244,232
Less: Allowance for bad debts.....	261,872	157,111	7,347	11,503	85,911	735,578	32,293	1,667
Inventories.....	18,061,054	1,444,282	70,425	351,302	16,195,044	1,841,475	287,480	28,049
U.S. Government obligations.....	2,101,478	2,005,263	20,129	9,092	66,995	704,771	140,731	113,973
Tax-exempt securities.....	806,291	716,172	64,922	2,003	23,194	395,532	13,000	--
Other current assets.....	39,400,134	28,761,087	327,879	707,886	9,603,283	10,306,863	1,155,896	264,664
Mortgage and real estate loans.....	17,078,372	13,303,070	519,171	981,881	2,274,249	1,380,982	648,208	247,157
Other investments.....	22,088,821	11,998,552	1,505,494	870,383	7,714,392	9,830,341	433,390	204,901
Depreciable assets.....	756,266,222	696,515,610	12,500,209	5,187,509	42,062,894	153,022,962	64,049,014	13,271,362
Less: Accumulated depreciation.....	270,668,110	255,985,177	4,600,515	1,559,010	8,523,408	71,335,720	23,200,116	4,562,834
Depletable assets.....	1,248,803	348,121	872,906	498	27,278	181,306	36,651	748
Less: Accumulated depletion.....	257,781	68,408	184,451	--	4,922	23,672	16,103	143
Land.....	166,782,637	128,984,662	8,307,132	1,816,140	27,674,703	11,480,398	7,894,027	2,398,470
Intangible assets.....	33,601,787	29,628,056	362,508	719,785	2,891,438	15,745,622	2,690,283	404,270
Less: Accumulated amortization.....	16,324,334	14,358,242	187,578	286,005	1,492,509	7,214,064	1,208,679	149,726
Other assets.....	59,693,076	38,700,647	1,351,867	1,468,086	18,172,476	14,358,247	2,338,518	564,213
Total liabilities and capital.....	872,172,546	715,700,699	21,774,343	12,020,134	122,677,370	166,806,231	59,212,971	13,566,949
Accounts payable.....	13,389,435	9,386,631	163,547	640,480	3,198,777	6,831,922	1,534,321	249,135
Mortgages, notes, bonds payable in less than 1 year.....	40,490,962	27,402,092	1,123,721	1,485,478	10,479,672	9,516,798	3,613,177	768,761
Other current liabilities.....	49,414,162	37,627,982	628,360	1,552,092	9,605,728	16,916,002	5,040,684	488,351
Nonrecourse loans.....	389,417,232	350,750,388	3,209,458	2,212,647	33,244,740	35,589,052	23,026,534	2,430,813
Mortgages, notes, bonds payable in 1 year or more.....	323,220,740	271,677,491	7,563,790	2,997,495	40,981,965	49,154,998	23,552,237	6,626,996
Other liabilities.....	60,610,619	45,318,875	1,346,862	1,881,446	12,063,436	17,877,243	9,507,731	993,053
Partners' capital accounts.....	-4,370,605	-26,462,759	7,738,606	1,250,495	13,103,053	30,920,216	-7,061,713	2,009,840
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	350,518	290,036	27,988	8,112	24,381	169,407	9,929	4,603
Number of partners.....	3,216,011	2,789,725	215,737	42,230	168,319	1,402,719	99,992	34,429
Partnerships reporting balance sheet data ¹ :								
Number of partnerships.....	277,293	232,346	19,434	5,714	19,799	103,354	7,391	3,887
Number of partners.....	2,763,229	2,400,342	185,929	34,907	142,051	1,182,355	91,205	32,368
Total assets.....	398,927,920	341,045,015	15,175,365	5,702,337	37,005,204	90,334,020	19,326,860	6,196,452
Cash.....	17,686,187	14,995,802	494,341	454,692	1,741,352	9,836,250	1,325,881	430,870
Trade notes and accounts receivable.....	7,092,745	4,958,280	215,997	537,761	1,380,707	9,628,751	580,257	168,763
Less: Allowance for bad debts.....	165,887	77,407	7,347	11,101	70,031	468,375	5,591	726
Inventories.....	6,401,088	507,396	53,505	50,117	5,790,070	999,368	90,780	15,801
U.S. Government obligations.....	1,750,338	1,674,906	18,035	9,092	48,305	691,796	139,347	113,973
Tax-exempt securities.....	755,282	679,041	64,922	2,003	9,316	381,620	--	--
Other current assets.....	19,031,802	14,733,552	171,478	560,606	3,566,166	7,452,307	494,374	174,549
Mortgage and real estate loans.....	12,712,818	10,283,204	431,661	710,331	1,287,622	849,339	364,941	193,458
Other investments.....	26,870,004	21,292,164	1,360,814	619,487	3,597,539	8,173,676	779,107	91,179
Depreciable assets.....	317,253,213	297,894,694	7,860,623	2,074,055	9,423,841	80,186,039	19,680,220	6,349,901
Less: Accumulated depreciation.....	117,831,217	111,830,572	3,255,768	738,244	2,006,633	44,404,858	8,008,861	2,650,650
Depletable assets.....	1,199,871	341,011	852,639	498	5,723	122,597	--	--
Less: Accumulated depletion.....	252,375	66,342	182,197	--	3,836	7,363	--	--
Land.....	75,779,732	62,013,643	6,068,343	526,880	7,170,866	4,608,848	2,741,735	1,050,797
Intangible assets.....	11,831,711	10,816,525	191,153	163,660	660,374	6,479,387	624,951	126,078
Less: Accumulated amortization.....	5,276,525	4,789,479	86,967	68,542	331,537	3,241,567	275,903	46,729
Other assets.....	24,089,132	17,618,597	924,133	811,044	4,735,359	9,046,205	795,622	179,188
Total liabilities and capital.....	398,927,920	341,045,015	15,175,365	5,702,337	37,005,204	90,334,020	19,326,860	6,196,452
Accounts payable.....	4,538,291	3,223,140	71,379	96,230	1,147,542	3,672,751	382,971	110,534
Mortgages, notes, bonds payable in less than 1 year.....	14,333,399	10,438,683	978,364	462,216	2,454,136	4,587,159	897,173	460,961
Other current liabilities.....	13,736,462	10,895,484	302,824	266,272	2,271,883	8,375,616	1,001,077	223,698
Nonrecourse loans.....	113,812,875	105,616,960	1,854,048	929,257	5,512,610	10,978,306	4,913,223	1,036,059
Mortgages, notes, bonds payable in 1 year or more.....	128,724,199	114,602,396	3,990,422	1,307,224	8,824,157	20,350,919	6,506,904	2,625,219
Other liabilities.....	20,169,889	16,028,843	818,902	872,567	2,449,577	6,409,229	2,355,569	196,214
Partners' capital accounts.....	103,512,804	80,239,509	7,159,425	1,768,572	14,345,299	35,960,041	3,269,943	1,543,787

Footnotes at end of table.

Partnership Returns, 1993

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Services--Continued						
	Hotels and other lodging places--cont'd	Personal services					Business services
	Other lodging places	Total	Laundries, dry cleaning, and garment services	Beauty shops	Barber shops	Other personal services	
	(69)	(70)	(71)	(72)	(73)	(74)	(75)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships ¹	12,711	26,942	6,345	6,534	1,161	12,901	50,696
Number of partners.....	191,464	60,642	14,109	14,552	2,547	29,433	849,755
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	8,546	12,036	2,621	3,010	314	6,091	26,935
Number of partners.....	178,255	28,001	5,854	6,202	852	15,092	734,634
Total assets.....	45,646,022	1,421,106	482,736	99,126	14,892	824,352	34,788,415
Cash.....	1,846,469	189,444	48,091	10,684	1,564	129,106	2,142,974
Trade notes and accounts receivable.....	1,352,985	106,397	9,745	337	212	96,103	4,330,082
Less: Allowance for bad debts.....	30,627	2,907	--	--	--	2,907	112,265
Inventories.....	259,431	26,701	3,100	2,567	876	20,159	245,857
U.S. Government obligations.....	26,758	--	--	--	--	--	259,557
Tax-exempt securities.....	13,000	1,785	--	--	--	1,785	15,260
Other current assets.....	891,232	62,167	24,268	3,001	469	34,429	2,585,019
Mortgage and real estate loans.....	401,051	4,539	4,539	--	--	--	562,177
Other investments.....	228,489	128,689	1,044	--	--	127,645	3,248,506
Depreciable assets.....	50,777,651	1,160,402	581,222	130,142	35,870	413,168	34,925,168
Less: Accumulated depreciation.....	18,637,282	583,550	313,825	60,624	27,377	181,724	19,684,898
Depletable assets.....	35,903	--	--	--	--	--	11,440
Less: Accumulated depletion.....	15,961	--	--	--	--	--	1,293
Land.....	5,495,557	95,648	9,162	1,299	--	85,187	559,078
Intangible assets.....	2,286,013	198,640	142,422	9,679	6,441	40,099	3,128,949
Less: Accumulated amortization.....	1,058,953	97,477	85,735	1,800	3,981	5,960	1,166,593
Other assets.....	1,774,305	130,625	58,702	3,842	818	67,263	3,739,396
Total liabilities and capital.....	45,646,022	1,421,106	482,736	99,126	14,892	824,352	34,788,415
Accounts payable.....	1,285,187	72,952	15,642	4,043	896	52,371	1,653,181
Mortgages, notes, bonds payable in less than 1 year.....	2,844,416	73,704	25,156	3,880	699	43,970	1,913,459
Other current liabilities.....	4,552,332	143,487	40,407	1,021	1,543	100,517	3,337,257
Nonrecourse loans.....	20,595,720	94,367	65,189	367	7,690	21,121	5,521,189
Mortgages, notes, bonds payable in 1 year or more.....	16,925,241	422,095	237,289	46,906	7,153	130,746	7,758,778
Other liabilities.....	8,514,678	182,769	22,882	-27	3,154	156,761	1,723,407
Partners' capital accounts.....	-9,071,553	431,731	76,171	42,938	-6,243	318,865	12,881,143
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	5,326	17,728	3,970	4,666	688	8,404	34,559
Number of partners.....	65,563	38,382	8,716	9,542	1,434	18,690	582,426
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	3,504	7,610	1,458	2,131	133	3,888	18,663
Number of partners.....	58,837	17,469	3,217	4,445	325	9,482	495,056
Total assets.....	13,130,408	947,911	335,380	89,423	6,329	516,780	21,372,513
Cash.....	895,011	173,686	40,787	10,590	915	121,394	1,486,163
Trade notes and accounts receivable.....	411,495	61,088	7,850	337	--	52,902	2,599,752
Less: Allowance for bad debts.....	4,865	2,386	--	--	--	2,386	65,242
Inventories.....	74,979	15,981	2,483	2,235	746	10,518	150,100
U.S. Government obligations.....	25,373	--	--	--	--	--	252,115
Tax-exempt securities.....	--	1,785	--	--	--	1,785	15,260
Other current assets.....	319,825	30,756	16,842	3,001	469	10,443	1,941,447
Mortgage and real estate loans.....	171,483	4,539	4,539	--	--	--	328,957
Other investments.....	687,929	84,118	--	--	--	84,118	2,780,871
Depreciable assets.....	13,330,320	771,762	376,362	111,206	8,086	276,108	21,615,690
Less: Accumulated depreciation.....	5,358,211	376,368	203,044	50,740	5,711	116,873	13,469,241
Depletable assets.....	--	--	--	--	--	--	9,382
Less: Accumulated depletion.....	--	--	--	--	--	--	1,087
Land.....	1,690,938	37,221	5,594	1,299	--	30,328	440,171
Intangible assets.....	498,873	115,361	91,509	8,014	2,821	13,017	1,563,352
Less: Accumulated amortization.....	229,174	50,679	45,096	217	1,391	3,975	512,259
Other assets.....	616,434	81,047	37,555	3,698	394	39,400	2,237,077
Total liabilities and capital.....	13,130,408	947,911	335,380	89,423	6,329	516,780	21,372,513
Accounts payable.....	272,437	49,948	12,482	4,043	--	33,423	1,233,932
Mortgages, notes, bonds payable in less than 1 year.....	436,212	22,561	10,401	1,012	--	11,148	947,049
Other current liabilities.....	777,379	116,249	31,320	1,001	1,234	82,693	1,590,531
Nonrecourse loans.....	3,877,164	79,663	62,126	--	--	17,537	2,398,360
Mortgages, notes, bonds payable in 1 year or more.....	3,881,685	285,031	133,612	46,809	428	104,182	4,296,117
Other liabilities.....	2,159,356	30,804	22,882	-29	481	7,469	870,713
Partners' capital accounts.....	1,726,178	363,656	62,557	36,586	4,185	260,328	9,935,810

Footnotes at end of table.

Partnership Returns, 1993

Table 2.—Balance Sheets, by Industrial Group—Continued

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

Income status, item	Services—Continued						
	Automotive repair and other services					Miscellaneous repair services	Amusement and recreation services, including motion pictures
	Total	Automotive repair services			Automobile parking and other services		
		Total	General automotive repair shops	Other automotive repair			
	(76)	(77)	(78)	(79)	(80)	(81)	(82)
PARTNERSHIPS WITH AND WITHOUT NET INCOME							
Number of partnerships ¹	21,368	14,400	9,572	4,828	6,968	8,062	28,057
Number of partners.....	51,178	31,196	20,688	10,508	19,983	17,810	319,333
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	10,617	6,668	5,288	1,380	3,949	2,987	15,400
Number of partners.....	27,619	14,401	11,178	3,223	13,218	6,288	282,023
Total assets.....	3,602,229	582,847	378,117	204,730	3,019,382	246,242	21,876,645
Cash.....	126,686	63,112	48,878	14,235	63,574	39,070	1,130,915
Trade notes and accounts receivable.....	165,148	34,585	15,187	19,397	130,564	43,182	1,870,138
Less: Allowance for bad debts.....	1,265	15	--	15	1,250	1,425	90,275
Inventories.....	181,432	78,311	39,077	39,234	103,121	41,094	758,253
U.S. Government obligations.....	78	78	--	78	--	--	123,662
Tax-exempt securities.....	--	--	--	--	--	--	220,545
Other current assets.....	91,410	4,900	2,366	2,533	86,511	9,727	1,728,052
Mortgage and real estate loans.....	3,860	3,860	--	3,860	--	1,817	18,230
Other investments.....	71,784	155	238	-84	71,629	2,124	1,763,748
Depreciable assets.....	3,834,343	559,769	352,759	207,009	3,274,574	198,556	16,138,367
Less: Accumulated depreciation.....	1,542,268	259,017	156,899	102,118	1,283,252	113,385	9,382,932
Depletable assets.....	5,850	2,938	1,345	1,592	2,912	--	12,209
Less: Accumulated depletion.....	1,535	1,344	134	1,210	190	--	1,381
Land.....	437,474	68,933	62,746	6,187	368,541	1,680	1,214,812
Intangible assets.....	33,014	9,391	6,398	2,993	23,623	730	7,031,984
Less: Accumulated amortization.....	19,596	2,659	1,337	1,322	16,937	467	3,961,623
Other assets.....	215,814	19,851	7,492	12,360	195,962	23,540	3,101,940
Total liabilities and capital.....	3,602,229	582,847	378,117	204,730	3,019,382	246,242	21,876,645
Accounts payable.....	132,189	41,359	26,842	14,516	90,830	24,861	1,207,146
Mortgages, notes, bonds payable in less than 1 year.....	119,702	39,830	32,003	7,827	79,872	22,774	846,801
Other current liabilities.....	191,205	22,445	15,466	6,979	168,761	8,867	2,702,955
Nonrecourse loans.....	1,201,552	2,813	2,813	--	1,198,739	2,716	1,440,854
Mortgages, notes, bonds payable in 1 year or more.....	829,400	289,779	179,305	110,474	539,620	42,652	5,891,734
Other liabilities.....	130,459	8,854	4,956	3,898	121,605	--	2,748,002
Partners' capital accounts.....	997,722	177,768	116,732	61,035	819,954	144,371	6,839,153
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	12,962	9,766	5,894	3,872	3,196	5,421	13,582
Number of partners.....	29,439	20,740	12,263	8,477	8,700	11,448	201,944
Partnerships reporting balance sheet data ¹ :							
Number of partnerships.....	6,350	4,605	3,555	1,050	1,745	2,459	7,689
Number of partners.....	14,991	9,808	7,364	2,444	5,184	5,131	183,312
Total assets.....	2,835,585	430,250	272,179	158,072	2,405,335	201,344	10,039,699
Cash.....	107,385	55,220	43,833	11,387	52,165	39,667	697,418
Trade notes and accounts receivable.....	139,376	28,315	10,606	17,709	111,061	32,924	1,176,239
Less: Allowance for bad debts.....	1,175	15	--	15	1,160	659	84,193
Inventories.....	124,502	62,035	26,137	35,898	62,467	35,482	341,713
U.S. Government obligations.....	78	78	--	78	--	--	120,005
Tax-exempt securities.....	--	--	--	--	--	--	220,345
Other current assets.....	59,650	3,846	2,304	1,542	55,804	9,727	814,926
Mortgage and real estate loans.....	--	--	--	--	--	1,817	6,934
Other investments.....	71,826	155	238	-84	71,671	2,124	668,672
Depreciable assets.....	3,123,718	422,186	256,044	166,142	2,701,532	149,137	9,939,032
Less: Accumulated depreciation.....	1,277,108	225,306	135,216	90,090	1,051,802	94,356	6,852,009
Depletable assets.....	5,850	2,938	1,345	1,592	2,912	--	12,209
Less: Accumulated depletion.....	1,535	1,344	134	1,210	190	--	1,381
Land.....	292,893	64,274	58,778	5,496	228,619	1,680	425,079
Intangible assets.....	25,092	5,042	2,656	2,386	20,051	730	2,718,941
Less: Accumulated amortization.....	17,412	1,941	983	958	15,471	467	1,899,450
Other assets.....	182,444	14,768	6,570	8,198	167,677	23,540	1,735,221
Total liabilities and capital.....	2,835,585	430,250	272,179	158,072	2,405,335	201,344	10,039,699
Accounts payable.....	107,431	31,447	16,931	14,516	75,984	23,462	603,778
Mortgages, notes, bonds payable in less than 1 year.....	57,911	32,478	26,979	5,499	25,433	22,774	324,149
Other current liabilities.....	124,521	17,771	13,008	4,763	106,750	7,345	1,156,799
Nonrecourse loans.....	1,090,087	2,813	2,813	--	1,087,274	2,716	588,348
Mortgages, notes, bonds payable in 1 year or more.....	512,402	186,143	113,127	73,016	326,259	28,006	2,299,142
Other liabilities.....	47,673	1,526	-1,686	3,211	46,147	--	624,924
Partners' capital accounts.....	895,561	158,073	101,007	57,066	737,488	117,040	4,442,560

Footnotes at end of table.

Partnership Returns, 1993

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Services--Continued					
	Medical and health services			Legal services	Child day care services	Engineering and architectural services
	Total	Offices of physicians	Other medical and health services			
	(83)	(84)	(85)	(86)	(87)	(88)
PARTNERSHIPS WITH AND WITHOUT NET INCOME						
Number of partnerships ¹	28,483	8,529	19,954	28,405	2,020	5,899
Number of partners.....	189,446	42,539	146,907	146,288	4,763	14,084
Partnerships reporting balance sheet data ¹ :						
Number of partnerships.....	21,805	6,733	14,872	20,039	722	4,082
Number of partners.....	152,466	29,030	123,436	124,443	1,945	10,113
Total assets	19,076,142	2,050,936	17,025,206	10,781,404	35,327	868,342
Cash.....	1,429,267	300,869	1,128,398	3,399,411	1,737	147,613
Trade notes and accounts receivable.....	2,968,053	360,939	2,607,115	971,828	614	227,604
Less: Allowance for bad debts.....	445,553	21,729	423,824	25,702	--	1,651
Inventories.....	106,581	8,656	97,925	10,523	--	1,866
U.S. Government obligations.....	1,061	--	1,061	77,189	--	1
Tax-exempt securities.....	13,277	11,764	1,513	96,290	--	--
Other current assets.....	1,135,901	201,922	933,979	1,458,479	2,417	117,377
Mortgage and real estate loans.....	133,646	1,105	132,540	--	--	7,293
Other investments.....	429,421	40,529	388,892	454,577	--	18,854
Depreciable assets.....	16,068,344	1,909,096	14,159,248	9,811,758	27,714	544,908
Less: Accumulated depreciation.....	6,573,359	1,016,458	5,556,901	6,388,658	9,449	330,716
Depletable assets.....	3,476	1,094	2,382	14,931	--	--
Less: Accumulated depletion.....	2,135	495	1,640	767	--	--
Land.....	964,710	96,111	868,599	70,031	--	5,291
Intangible assets.....	1,454,665	94,310	1,360,355	270,703	18,017	72,110
Less: Accumulated amortization.....	466,115	45,486	420,629	115,076	7,395	12,346
Other assets.....	1,854,903	108,709	1,746,194	675,887	1,672	70,138
Total liabilities and capital	19,076,142	2,050,936	17,025,206	10,781,404	35,327	868,342
Accounts payable.....	1,101,247	79,674	1,021,573	225,350	8,345	257,003
Mortgages, notes, bonds payable in less than 1 year.....	877,958	154,987	722,972	776,486	20,603	80,148
Other current liabilities.....	2,205,181	470,087	1,735,094	1,823,642	5,267	135,098
Nonrecourse loans.....	3,204,776	11,482	3,193,294	196,398	--	27,377
Mortgages, notes, bonds payable in 1 year or more.....	6,834,110	698,984	6,135,126	1,730,520	11,868	249,931
Other liabilities.....	1,849,945	66,051	1,783,893	869,701	21	41,272
Partners' capital accounts.....	3,002,925	569,671	2,433,254	5,159,307	-10,776	77,512
PARTNERSHIPS WITH NET INCOME						
Number of partnerships ¹	22,358	7,112	15,246	24,955	1,538	4,987
Number of partners.....	121,688	32,019	89,669	128,984	3,480	11,866
Partnerships reporting balance sheet data ¹ :						
Number of partnerships.....	17,779	5,925	11,854	18,529	422	3,519
Number of partners.....	102,325	25,741	76,584	111,856	1,026	8,682
Total assets	12,105,525	1,740,111	10,365,414	10,553,361	4,974	548,778
Cash.....	1,176,103	284,052	892,051	3,337,136	1,038	126,581
Trade notes and accounts receivable.....	2,132,629	342,031	1,790,598	954,182	--	150,127
Less: Allowance for bad debts.....	262,653	21,729	240,924	24,419	--	1,284
Inventories.....	84,123	7,527	76,597	6,285	--	681
U.S. Government obligations.....	571	--	571	77,189	--	1
Tax-exempt securities.....	12,565	11,764	801	96,290	--	--
Other current assets.....	881,709	192,480	689,229	1,379,452	--	83,286
Mortgage and real estate loans.....	133,646	1,105	132,540	--	--	7,293
Other investments.....	288,971	39,408	249,563	451,213	--	16,506
Depreciable assets.....	9,902,099	1,574,856	8,327,243	9,525,491	8,090	358,179
Less: Accumulated depreciation.....	4,800,270	895,659	3,904,611	6,152,511	4,155	267,688
Depletable assets.....	3,476	1,094	2,382	14,931	--	--
Less: Accumulated depletion.....	2,135	495	1,640	767	--	--
Land.....	499,709	60,186	439,523	70,031	--	5,077
Intangible assets.....	926,341	72,659	853,682	263,513	--	40,994
Less: Accumulated amortization.....	288,021	33,562	254,459	113,195	--	7,349
Other assets.....	1,416,861	104,395	1,312,466	668,541	--	36,372
Total liabilities and capital	12,105,525	1,740,111	10,365,414	10,553,361	4,974	548,778
Accounts payable.....	640,572	71,523	569,049	216,182	--	111,095
Mortgages, notes, bonds payable in less than 1 year.....	569,177	145,089	424,088	723,504	523	35,831
Other current liabilities.....	1,448,110	449,906	998,204	1,669,641	30	91,123
Nonrecourse loans.....	1,104,574	11,482	1,093,092	196,398	--	27,377
Mortgages, notes, bonds payable in 1 year or more.....	3,512,023	466,390	3,045,633	1,496,136	3,209	65,959
Other liabilities.....	852,750	65,148	787,603	865,697	21	36,333
Partners' capital accounts.....	3,978,319	530,574	3,447,745	5,385,793	1,190	181,258

Footnotes at end of table.

Partnership Returns, 1993

Table 2.--Balance Sheets, by Industrial Group--Continued

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

Income status, item	Services--Continued					Nature of business not allocable
	Accounting, auditing, and bookkeeping services			Management, consulting, and public relations services	Other services	
	Total	Certified public accountants	Other accounting, auditing, and bookkeeping services			
	(89)	(90)	(91)	(92)	(93)	(94)
PARTNERSHIPS WITH AND WITHOUT NET INCOME						
Number of partnerships ¹	10,585	4,984	5,600	8,472	14,123	2,428
Number of partners.....	45,827	28,179	17,648	114,232	62,839	7,968
Partnerships reporting balance sheet data ¹ :						
Number of partnerships.....	7,315	4,279	3,035	5,317	5,658	595
Number of partners.....	38,312	25,904	12,408	107,319	40,154	1,331
Total assets.....	4,689,455	2,951,707	1,737,748	8,607,253	1,800,701	31,254
Cash.....	789,132	602,732	186,400	648,559	178,288	3,246
Trade notes and accounts receivable.....	766,959	251,229	515,730	944,875	285,821	753
Less: Allowance for bad debts.....	3,310	3,310	--	7,023	11,907	--
Inventories.....	1,568	884	684	120,110	60,010	13,095
U.S. Government obligations.....	48,899	34,199	14,700	53,592	--	--
Tax-exempt securities.....	35,375	1,065	34,310	--	--	--
Other current assets.....	661,858	480,137	181,721	1,067,596	230,964	818
Mortgage and real estate loans.....	1,213	1,213	--	--	--	--
Other investments.....	105,995	76,502	29,493	3,146,471	26,781	3,933
Depreciable assets.....	3,667,413	2,830,516	836,897	1,115,277	1,481,699	23,247
Less: Accumulated depreciation.....	2,250,747	1,861,728	389,019	494,810	780,832	15,956
Depletable assets.....	74,944	74,944	--	986	819	--
Less: Accumulated depletion.....	--	--	--	48	409	--
Land.....	52,440	18,653	33,787	99,073	86,134	1,292
Intangible assets.....	85,274	71,573	13,701	678,728	82,525	474
Less: Accumulated amortization.....	38,933	37,160	1,773	71,818	47,948	237
Other assets.....	691,375	410,258	281,117	1,305,684	208,756	589
Total liabilities and capital.....	4,689,455	2,951,707	1,737,748	8,607,253	1,800,701	31,254
Accounts payable.....	86,868	79,461	7,407	366,836	161,622	4,762
Mortgages, notes, bonds payable in less than 1 year.....	598,689	499,334	99,355	495,926	77,369	5,453
Other current liabilities.....	574,407	363,569	210,838	570,336	177,615	1,374
Nonrecourse loans.....	11,078	1,040	10,038	634,913	227,299	--
Mortgages, notes, bonds payable in 1 year or more.....	1,061,037	699,988	361,049	405,526	365,111	2,963
Other liabilities.....	441,735	304,056	137,679	346,309	35,891	114
Partners' capital accounts.....	1,915,640	1,004,258	911,382	5,787,407	755,794	16,588
PARTNERSHIPS WITH NET INCOME						
Number of partnerships ¹	7,917	4,457	3,460	5,827	7,642	1,337
Number of partners.....	38,675	26,743	12,932	103,410	29,883	3,238
Partnerships reporting balance sheet data ¹ :						
Number of partnerships.....	5,557	3,751	1,805	4,270	3,118	231
Number of partners.....	33,979	24,468	9,511	100,055	17,267	603
Total assets.....	4,524,880	2,858,243	1,665,636	6,897,906	974,685	30,076
Cash.....	780,816	599,459	181,357	470,400	113,977	3,219
Trade notes and accounts receivable.....	761,817	246,087	515,730	868,768	171,590	753
Less: Allowance for bad debts.....	3,310	3,310	--	6,834	10,630	--
Inventories.....	1,565	880	684	113,725	34,432	13,040
U.S. Government obligations.....	48,899	34,199	14,700	53,592	--	--
Tax-exempt securities.....	35,375	1,065	34,310	--	--	--
Other current assets.....	650,350	470,281	180,069	928,439	178,190	818
Mortgage and real estate loans.....	1,213	1,213	--	--	--	--
Other investments.....	107,918	76,352	31,565	2,916,134	6,216	3,933
Depreciable assets.....	3,548,282	2,784,257	784,025	822,801	741,536	19,434
Less: Accumulated depreciation.....	2,191,396	1,837,260	354,136	395,343	515,553	13,239
Depletable assets.....	74,944	74,944	--	986	819	--
Less: Accumulated depletion.....	--	--	--	48	409	--
Land.....	24,365	18,628	5,737	54,881	16,006	1,292
Intangible assets.....	84,558	71,049	13,509	75,331	40,222	474
Less: Accumulated amortization.....	38,870	37,160	1,710	21,761	16,201	237
Other assets.....	638,355	358,559	279,798	1,016,834	214,491	589
Total liabilities and capital.....	4,524,880	2,858,243	1,665,636	6,897,906	974,685	30,076
Accounts payable.....	81,684	79,025	2,659	176,727	44,958	4,690
Mortgages, notes, bonds payable in less than 1 year.....	537,638	464,398	73,239	419,109	29,959	5,453
Other current liabilities.....	566,667	357,841	208,826	530,250	73,273	1,374
Nonrecourse loans.....	8,745	1,040	7,705	567,599	1,217	--
Mortgages, notes, bonds payable in 1 year or more.....	995,102	686,093	309,008	224,567	126,321	2,963
Other liabilities.....	430,076	301,244	128,832	146,619	48,048	114
Partners' capital accounts.....	1,904,968	969,602	935,366	4,833,036	650,909	15,482

¹The difference between "number of partnerships" and "partnerships reporting balance sheet data" is because of partnerships exempt from filing balance sheets. Since these partnerships are generally small--total assets less than \$600,000 and total receipts less than \$250,000--balance sheet data for partnerships are slightly understated.

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

Partnership Returns, 1993

Table 3.—Rental Real Estate Income, by Selected Industrial Group

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

Item	All industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, and gas
	(1)	(2)	(3)	(4)	(5)	(6)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	627,096	18,262	452	3,419	394	1,019
Number of partners.....	7,149,975	119,035	2,510	9,781	1,580	4,168
Gross income from rentals.....	158,532,721	450,284	10,391	280,511	19,474	93,445
Rental real estate expenses, total.....	162,571,020	259,225	5,266	290,322	8,256	51,239
Advertising.....	967,442	522	19	1,457	--	793
Auto and travel.....	113,696	628	1	356	--	57
Cleaning and maintenance.....	5,942,865	2,200	187	4,947	66	520
Commissions.....	794,860	357	16	1,566	37	24
Insurance.....	2,952,061	7,638	179	5,021	202	1,104
Legal and other professional fees.....	7,825,433	8,235	188	11,219	56	3,741
Interest expense.....	56,921,550	68,326	1,183	109,516	2,401	14,310
Repairs.....	6,573,811	16,184	425	16,360	374	3,038
Taxes.....	16,797,432	34,483	1,191	29,324	1,836	4,626
Utilities.....	10,020,336	7,182	298	17,254	346	4,081
Wages and salaries.....	5,394,837	6,198	183	7,330	13	4,941
Depreciation.....	30,804,879	55,456	1,202	64,039	2,253	11,152
Other expenses.....	17,461,818	51,816	193	21,934	670	2,852
Net gain (less loss) from sales of business property.....	800,275	-1,226	--	1,018	--	334
Net income (less loss) from partnerships and fiduciaries.....	-5,159,325	6,753	4,988	-2,050	-795	-206
Net income.....	2,631,618	8,492	6,428	171	162	111
Deficit.....	7,790,943	1,740	1,440	2,221	956	317
Net rental income (less loss).....	-8,397,349	196,586	10,113	-10,843	10,423	42,333
Net income.....	24,987,639	226,555	11,636	40,076	11,972	49,114
Deficit.....	33,384,988	29,969	1,524	50,919	1,549	6,780

Item	Wholesale and retail trade	Finance, insurance, and real estate			Services
		Total	Real estate		
			Total	Operators and lessors of buildings	
	(7)	(8)	(9)	(10)	(11)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME					
Number of partnerships.....	6,596	579,984	550,034	495,140	16,970
Number of partners.....	19,364	6,913,174	6,138,778	5,817,630	80,363
Gross income from rentals.....	189,798	155,343,942	153,847,822	143,979,449	2,144,877
Rental real estate expenses, total.....	102,578	159,894,737	158,322,510	147,478,880	1,959,396
Advertising.....	161	951,884	943,276	878,040	12,606
Auto and travel.....	825	107,366	105,709	93,641	4,463
Cleaning and maintenance.....	3,201	5,893,243	5,829,378	5,479,896	38,500
Commissions.....	452	786,728	772,892	723,321	5,680
Insurance.....	2,924	2,896,932	2,866,153	2,707,744	38,061
Legal and other professional fees.....	2,456	7,688,794	7,565,111	7,032,871	110,744
Interest expense.....	34,753	56,152,409	55,620,082	51,457,650	538,653
Repairs.....	3,721	6,443,782	6,375,283	6,035,803	89,925
Taxes.....	10,909	16,546,456	16,376,312	15,298,943	168,606
Utilities.....	5,341	9,823,549	9,753,742	9,205,754	162,285
Wages and salaries.....	542	5,267,519	5,231,286	4,878,462	108,111
Depreciation.....	25,848	30,262,437	29,978,884	27,982,431	382,493
Other expenses.....	11,447	17,073,639	16,904,402	15,704,324	299,267
Net gain (less loss) from sales of business property.....	370	771,466	711,663	688,523	28,313
Net income (less loss) from partnerships and fiduciaries.....	-228	-5,150,827	-4,048,526	-3,334,777	-16,960
Net income.....	1,557	2,599,883	2,150,669	2,020,019	14,814
Deficit.....	1,784	7,750,710	6,199,195	5,354,795	31,775
Net rental income (less loss).....	87,362	-8,930,157	-7,811,551	-6,145,685	196,834
Net income.....	99,851	24,025,865	23,212,100	21,870,479	522,570
Deficit.....	12,489	32,956,022	31,023,651	28,016,164	325,736

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

Partnership Returns, 1993

Table 4.-- Income Distributed to Partners, by Selected Industrial Groups

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

Item	All industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, and gas
	(1)	(2)	(3)	(4)	(5)	(6)
ALL PARTNERSHIPS						
Number of partnerships reporting income (or loss) available for distribution.....	1,463,506	119,849	31,520	61,717	25,046	20,627
Number of partners of partnerships with income (or loss) available for distribution.....	15,529,091	587,966	1,428,571	154,058	231,024	651,760
Total income (less loss).....	141,881,228	4,607,543	3,359,689	2,976,088	4,988,837	5,158,740
Ordinary income (less loss) from						
trade or business.....	51,418,125	1,300,423	1,214,637	2,060,679	3,478,296	3,423,419
Rental real estate income (less loss).....	-8,397,349	196,586	10,113	-10,843	10,423	42,333
Other rental income (less loss).....	1,478,724	176,257	8,688	21,068	15,848	218,391
Portfolio interest income.....	16,327,321	256,434	253,961	88,688	316,226	402,662
Portfolio dividend income.....	3,042,507	26,424	49,720	7,392	48,235	29,078
Portfolio royalty income (less loss).....	1,858,988	47,938	589,898	8,371	68,816	649
Short-term capital gain (less loss).....	5,170,055	9,196	13,790	4,856	8,486	9,459
Long-term capital gain (less loss).....	16,991,553	366,486	92,340	12,778	520,853	241,166
Other portfolio income (less loss).....	923,972	14,900	21,041	273	1,663	2,071
Guaranteed payments to partners.....	11,609,237	671,855	181,835	636,995	255,471	169,818
Net gain (less loss), business property or transactions (section 1231).....	19,500,387	1,489,530	11,764	46,594	140,122	506,314
Other income.....	21,957,708	51,513	939,484	99,237	124,399	111,379
Total deductions.....	25,919,658	428,658	2,565,322	131,610	758,938	1,095,912
Charitable deduction.....	741,046	19,248	5,328	6,165	27,289	16,016
Expensed cost of certain depreciable property (section 179).....	986,480	263,935	4,376	68,827	43,738	25,022
Deductions related to portfolio income.....	3,666,623	9,249	69,635	1,039	2,360	5,491
Interest expense on investment debts.....	8,201,500	16,205	24,166	15,909	9,679	74,693
Foreign taxes.....	687,726	1,750	177,249	--	60,544	64,087
Qualified expenditures (section 59(e)).....	1,632,581	32,070	1,362,952	--	116,233	19,462
Other deductions.....	10,003,701	86,201	921,616	39,670	499,095	891,141
Income (less loss) distributable to partners, by type of partner:						
All partners.....	106,088,512	3,722,561	899,020	2,495,600	4,122,581	4,001,284
Corporate general partners.....	13,657,941	595,391	-1,674,852	774,879	1,698,941	2,680,675
Corporate limited partners.....	4,622,129	-2,678	510,520	58,009	786,419	169,844
Individual general partners.....	53,425,363	2,208,794	439,962	1,604,262	659,463	459,236
Individual limited partners.....	13,352,042	377,470	455,589	2,395	177,911	263,460
Partnership general partners.....	4,514,231	37,988	528,796	43,689	202,995	129,128
Partnership limited partners.....	5,189,062	389,189	435,320	443	248,108	252,488
Tax-exempt organization general partners.....	712,553	--	-229,088	--	47,617	478,218
Tax-exempt organization limited partners.....	3,004,893	3,273	74,671	1,755	80,615	3,380
Nominee and other general partners.....	3,393,627	79,362	182,236	3,522	14,514	2,738
Nominee and other limited partners.....	4,216,672	33,773	175,868	6,647	205,999	67,094

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

Partnership Returns, 1993

Table 4.-- Income Distributed to Partners, by Selected Industrial Groups

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

Item	Wholesale and retail trade	Finance, insurance, and real estate			Services	Nature of business not allocable
		Total	Real estate			
			Total	Operators and lessors of buildings		
	(7)	(8)	(9)	(10)	(11)	(12)
ALL PARTNERSHIPS						
Number of partnerships reporting Income (or loss) available for distribution.....	156,996	790,721	653,942	536,930	254,603	2,428
Number of partners of partnerships with income (or loss) available for distribution.....	470,866	9,855,601	6,856,842	6,113,740	2,141,276	7,968
Total income (less loss).....	4,524,297	73,751,598	23,308,804	22,295,628	42,461,023	55,413
Ordinary income (less loss) from trade or business.....	2,801,283	5,292,925	-3,112,303	-648,129	31,818,283	28,181
Rental real estate income (less loss).....	87,362	-8,930,157	-7,811,551	-6,145,685	196,834	--
Other rental income (less loss).....	8,146	456,334	355,301	116,612	573,992	--
Portfolio interest income.....	152,285	13,981,536	4,724,059	3,912,300	875,227	302
Portfolio dividend income.....	22,728	2,760,885	175,741	151,692	98,045	--
Portfolio royalty income (less loss).....	2,846	866,763	152,477	31,931	273,708	--
Short-term capital gains (less loss).....	-3,094	4,920,831	110,198	21,388	234,509	-398
Long-term capital gains (less loss).....	7,130	15,072,299	2,329,713	1,817,329	659,113	19,388
Other portfolio income (less loss).....	1,190	831,910	270,235	175,735	50,923	--
Guaranteed payments to partners.....	857,870	3,403,255	1,486,015	960,066	5,422,873	9,265
Net gain (less loss), business property or transactions (section 1231).....	108,347	16,422,504	15,794,473	14,815,715	775,213	--
Other Income.....	478,204	18,672,514	8,834,446	7,129,448	1,482,303	-1,326
Total deductions.....	253,554	17,580,084	6,111,741	4,941,676	3,102,851	2,729
Charitable deduction.....	27,769	358,457	250,420	222,563	279,854	922
Expensed cost of certain depreciable property (section 179).....	123,426	66,064	51,622	37,845	390,681	412
Deductions related to portfolio income.....	346	3,489,084	436,233	301,247	89,412	8
Interest expense on investment debts.....	4,686	7,903,008	1,953,815	1,604,488	152,632	524
Foreign taxes.....	19,804	292,035	9,787	9,613	72,256	--
Qualified expenditures (section 59(e)).....	3,085	52,326	518	461	46,452	--
Other deductions.....	74,439	5,419,110	3,409,345	2,765,459	2,071,564	865
Income (less loss) distributable to partners, by type of partner:						
All partners.....	4,082,285	49,378,759	17,082,281	17,242,958	37,351,803	34,619
Corporate general partners.....	855,705	4,004,898	-248,340	433,508	4,722,304	--
Corporate limited partners.....	86,592	2,838,760	-1,066,548	-703,776	174,664	--
Individual general partners.....	2,249,783	15,685,063	9,460,351	8,784,722	30,091,320	27,480
Individual limited partners.....	120,103	10,647,450	5,377,543	4,724,326	1,307,665	--
Partnership general partners.....	87,398	3,181,387	1,168,735	1,919,283	295,712	7,139
Partnership limited partners.....	418,674	3,693,678	-48,691	-65,232	256,138	--
Tax-exempt organization general partners.....	--	364,293	214,163	196,482	51,514	--
Tax-exempt organization limited partners.....	2,395	2,745,190	416,440	332,541	93,614	--
Nominee and other general partners.....	57,663	2,909,836	1,493,103	1,383,589	143,757	--
Nominee and other limited partners.....	203,974	3,308,204	315,526	237,515	215,113	--

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

Partnership Returns, 1993

Table 5--Number of Partnerships and Partners, and Net Income, and Percentage Changes, Tax Years 1986-1993

[All figures are based on samples--numbers are in thousands, money amounts are in billions of dollars]

Selected industry	1986	1987	1988	1989	1990	1991	1992	1993	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	1993-1992
Number of partnerships									
All industries.....	1,702.9	1,648.0	1,654.2	1,635.2	1,553.5	1,515.3	1,484.8	1,467.6	-1.2
Agriculture, forestry, and fishing.....	147.5	148.9	122.0	131.1	125.0	127.0	124.6	120.0	-3.7
Mining.....	53.1	59.9	48.1	45.5	40.9	39.0	36.4	31.9	-12.4
Oil and gas extraction.....	48.8	53.5	45.3	42.5	38.6	34.1	31.8	28.9	-9.1
Construction.....	61.4	62.4	74.6	62.0	59.5	57.2	59.4	61.9	4.2
Manufacturing.....	27.5	34.7	25.9	26.3	28.3	24.0	24.1	25.1	4.1
Transportation and public utilities.....	21.1	29.8	20.4	22.5	25.2	26.1	23.5	20.8	-11.8
Communication.....	8.2	10.2	8.9	9.9	6.4	6.7	4.7	5.5	16.4
Wholesale and retail trade.....	174.1	184.8	179.0	173.2	175.9	171.0	162.5	157.2	-3.3
Finance, insurance, and real estate.....	852.7	827.5	868.0	852.5	822.3	803.8	797.3	792.7	-0.6
Real estate operators and lessors of buildings.....	602.2	585.1	591.0	589.8	563.9	545.2	533.7	537.3	0.7
Holding and investment companies ¹	107.4	89.3	102.0	99.3	90.4	91.3	94.2	92.6	-1.7
Services.....	325.1	291.5	296.0	299.4	267.3	260.4	252.5	255.7	1.3
Hotels and other lodging places.....	25.9	24.7	21.0	20.6	20.2	24.6	23.4	22.6	-3.4
Legal services.....	30.0	25.2	23.0	30.9	22.4	22.9	24.0	28.4	18.3
Number of partners									
All industries.....	15,228.5	16,963.3	17,291.2	18,431.9	17,095.0	15,801.0	15,734.7	15,826.8	-0.7
Agriculture, forestry, and fishing.....	642.3	592.3	554.7	591.1	502.7	551.7	504.3	588.2	16.6
Mining.....	2,350.6	2,742.3	2,466.7	2,770.9	2,148.8	1,414.5	1,388.6	1,431.1	3.1
Oil and gas extraction.....	2,270.1	2,660.6	2,429.5	2,723.7	2,114.8	1,359.5	1,343.9	1,402.5	4.4
Construction.....	137.4	153.2	179.0	164.9	161.5	151.7	157.9	154.5	-2.2
Manufacturing.....	107.7	177.8	173.4	185.2	246.2	175.2	224.9	231.1	2.7
Transportation and public utilities.....	223.3	428.9	433.4	434.6	503.4	519.1	527.4	652.1	23.7
Communication.....	171.2	347.2	364.2	351.2	344.0	365.8	363.0	405.3	11.6
Wholesale and retail trade.....	408.6	476.0	490.5	495.8	480.9	447.8	425.4	471.4	10.8
Finance, insurance, and real estate.....	9,459.5	10,327.4	10,879.7	11,326.5	10,846.2	10,316.5	10,328.1	9,944.1	-3.7
Real estate operators and lessors of buildings.....	6,524.1	6,792.1	6,931.1	6,492.0	6,259.5	6,226.5	6,342.8	6,174.1	-2.7
Holding and investment companies ¹	1,399.8	2,056.7	2,035.4	2,385.2	2,475.0	2,355.9	2,181.2	2,121.7	-2.7
Services.....	1,744.3	2,041.8	2,060.4	2,369.7	2,153.2	2,206.5	2,166.6	2,146.4	-0.9
Hotels and other lodging places.....	199.1	486.1	316.4	320.4	306.3	280.9	320.0	270.2	-15.6
Legal services.....	142.5	127.9	153.9	155.8	130.0	125.7	134.2	146.3	9.0
Net income (less deficit)²									
All industries.....	-17.4	-5.4	14.5	14.1	16.8	21.4	42.9	66.7	55.3
Agriculture, forestry, and fishing.....	-0.9	2.0	1.1	1.4	1.7	1.7	2.2	2.0	-9.3
Mining.....	-3.5	-0.1	0.9	2.0	2.2	0.8	1.0	2.1	113.0
Oil and gas extraction.....	-2.7	-1.3	0.5	1.7	2.0	0.8	0.7	1.8	148.8
Construction.....	2.5	2.8	3.3	2.6	1.9	1.5	1.9	2.2	14.2
Manufacturing.....	-0.5	0.8	1.5	1.4	1.2	0.9	1.9	3.9	110.7
Transportation and public utilities.....	-3.0	-3.8	-2.3	-2.0	-0.1	-1.4	1.1	4.1	290.9
Communication.....	-3.2	-3.9	-2.8	-2.3	-1.9	-2.0	-1.0	0.7	171.2
Wholesale and retail trade.....	2.3	2.7	3.4	2.5	2.6	2.6	2.6	3.1	20.5
Finance, insurance, and real estate.....	-33.0	-26.8	-19.3	-20.8	-19.2	-12.8	-0.8	15.3	2,125.7
Real estate operators and lessors of buildings.....	-32.8	-33.1	-31.3	-30.1	-25.4	-18.6	-10.1	-2.4	76.3
Holding and investment companies ¹	2.2	6.4	9.0	8.8	6.7	7.6	8.7	12.9	48.3
Services.....	18.6	18.1	25.6	26.7	26.5	28.0	33.0	33.9	2.7
Hotels and other lodging places.....	-4.3	-4.9	-4.2	-5.4	-4.9	-4.3	-2.9	-1.8	36.5
Legal services.....	11.9	11.6	15.2	16.6	16.3	16.9	18.1	18.1	--

¹Excludes common trust funds and investment clubs.

²Net income (less deficit) is the sum of net income from trade or business, portfolio income distributed directly to partners (not including net short-term capital gain and net long term capital gain), net income (loss) from rental real estate, net income (less deficit) from other rental activities.

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

Foreign-Controlled Domestic Corporations, 1992

by James R. Hobbs

For 1992, the 49,943 domestic corporations each "controlled" by a "foreign person" generated \$1.2 trillion of total receipts and reported total assets amounting to \$1.9 trillion. These corporations, 1.3 percent of the U.S. total, accounted for 10.1 percent of the receipts and 9.4 percent of the assets reported on U.S. corporation income tax returns. They also represented 7.0 percent of the total income tax after credits reported by all corporations.

During the 1985-1992 period, foreign-controlled domestic corporations (FCDC's) accounted for an increasingly larger percentage of the receipts reported by all corporations, and, in particular, the receipts of companies classified in three industrial groups: wholesale trade; manufacturing; and finance, insurance, and real estate (Figure A). The percentage of all companies accounted for by FCDC's in regard to total assets also significantly increased over this time period, from 5.1 percent for 1985 to a high of 9.6 percent for 1991, and then dropped to 9.4 percent for 1992, while the percentage of total returns filed by FCDC's remained relatively stable, ranging between 1.1 and 1.3 percent for each of the 8 years.

The net income (less deficit) reported by FCDC's for tax purposes under the Internal Revenue Code was a positive \$5.7 billion for 1992. This was a substantial reversal of the downward trend over the previous 4 years. For 1991, FCDC net income (less deficit) was a negative \$4.9 billion. FCDC net income (less deficit) for 1988, 1989, and 1990 was positive, but with decreasing amounts, \$11.2, \$8.3, and \$4.0 billion, respectively. By comparison, the net income (less deficit) reported on all corporation income tax returns increased from \$344.9 billion for 1991 to \$402.0 billion for 1992. This was also a reversal of the downward trend of the previous 4 years. Total corporate net income (less deficit) was \$413.0 billion for 1988, \$389.0 billion for 1989, and \$370.6 billion for 1990.

Of all the FCDC's, 19,304 reported (positive) net income for 1992, totaling \$32.0 billion, a 25.0 percent increase over the \$25.6 billion of net income for 1991. Furthermore, deficits by FCDC's decreased 13.4 percent from \$30.5 billion for 1991 to \$26.4 billion for 1992. The profitable companies for 1992 also reported \$24.1 billion

of taxable income after statutory special deductions (i.e., "income subject to tax" shown in the statistics), 19.7 percent higher than their taxable income for 1991. The tax liability (i.e., "total income tax after credits") of FCDC's was \$7.1 billion, 16.6 percent greater than that for 1991.

Direct Foreign Investment in the United States

Direct foreign investment in the United States can take several forms, including corporations, partnerships, and even joint ventures. Under these forms of direct investment, the foreign investor has sufficient equity in the enterprise to control and participate in managing its operations [1]. In regard to corporations, a foreign investor can either gain control of an existing U.S. company, create a new company incorporated in the United States, or operate in the United States through a branch of a foreign corporation.

There are several factors involved in the decision of a foreign investor to operate in the United States through either a domestic or foreign corporation [2]. This article focuses on domestic corporations that are controlled by a foreign person. Control is generally herein defined as ownership by any foreign person (i.e., an individual, partnership, corporation, estate, or trust), directly or indirectly, of 50 percent or more of a U.S. corporation's voting stock at the end of the tax year. (This is discussed in greater depth in the Data Sources and Limitations section. Also, a description of "foreign persons" and an explanation of the rules of attribution are given in the Explanation of Selected Terms section.) There will be a separate tabulation in *Statistics of Income—1992, Corporation Income Tax Returns* (planned for publication in the Fall of 1995), covering branch operations of foreign corporations with income "effectively connected" with a U.S. trade or business.

This article contains two basic tables that show key balance sheet, income statement, and tax items. The 1992 FCDC data are categorized by selected industrial groupings, size of total assets, and selected countries:

Foreign-Controlled Domestic Corporations

Growth of Corporations

Direct foreign investment in the United States through foreign-controlled domestic corporations grew steadily and substantially during the 1985-1992 period. Total receipts of FCDC's grew from \$513.8 billion for 1985 to \$1,185.0 billion for 1992, a 130.6 percent increase using current dollars. In comparison, total receipts reported on all U.S. corporation income tax returns grew from \$8.4 trillion for 1985 to \$11.7 trillion for 1992, a 39.3 percent

Profits rose to \$5.7 billion for 1992, reversing the downward trend of the 4 previous years. U. S. income tax after credits was \$7.1 billion, 16.6 percent more than 1991.

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Foreign-Controlled Domestic Corporations, 1992

increase [3]. As a result of the rapid growth rate of FCDC's, their share of the receipts reported on all corporate returns increased from 6.1 percent for 1985 to 10.1 percent for 1992. For 1991, the percentage was 10.0.

The growth of FCDC's can also be measured from the early 1970's, when a question concerning foreign ownership of companies was first placed on Form 1120, *U.S. Corporation Income Tax Return*. For 1971, these companies reported \$39.2 billion of total receipts, just 2.1 percent of the \$1.9 trillion reported for all corporations. By 1992, this percentage had grown substantially. In addition, FCDC's reported \$1.1 billion of net income (less deficit) for 1971, 2.8 percent of their receipts. For 1992, this percentage had decreased substantially, to 0.5 percent of receipts.

The growth of FCDC's can be viewed more specifically on an industrial basis. The three most significant industrial sectors for FCDC's have been manufacturing; wholesale trade; and finance, insurance, and real estate. Using total receipts as the measure, the growth of FCDC's as a percentage of all corporations for these three sectors, and

for all FCDC's, is shown in Figure A. FCDC's in all three groups made significant increases over the 1985-1992 period.

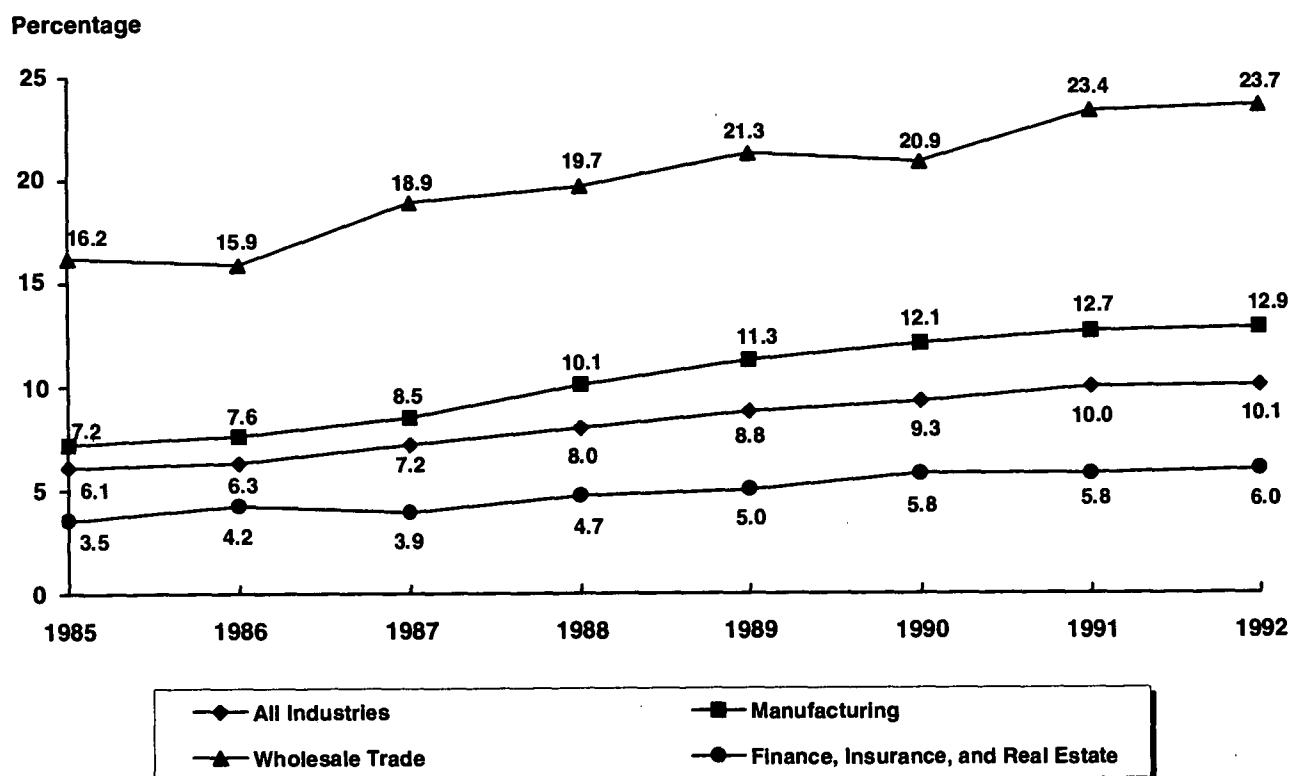
There were an estimated 49,943 returns of foreign-controlled domestic corporations for 1992, an increase over the numbers for 1991 (48,247), 1990 (44,113), 1989 (44,840), and 1988 (46,298). (FCDC's, like most other corporations, could file consolidated returns for affiliated groups of domestic corporations. To the extent that they did, the data included in this article actually represent more companies than the stated number of returns.) Returns of FCDC's comprised a rather constant percentage of all U.S. corporation income tax returns, between 1.1 and 1.3 percent for each year between 1985 and 1992. This is in contrast to the rising percentage of receipts over this period.

Industry Characteristics

Foreign-controlled domestic corporations were involved in every type of industrial activity, but, based on number of returns, were concentrated in four industrial groupings:

Figure A

Foreign-Controlled Domestic Corporations as a Percentage of All Corporations, Based on Total Receipts, Tax Year 1985-1992



Foreign-Controlled Domestic Corporations, 1992

(1) finance, insurance, and real estate (14,859 returns); (2) wholesale trade (12,053 returns); (3) services (6,474 returns); and (4) manufacturing (5,573 returns). For 1992, these four groupings accounted for 78 percent of all returns filed by domestic corporations controlled by a foreign person. (In general, data are presented only for broad industrial classifications; they do not focus on more specific industrial subgroups underlying these broad classifications. The Data Sources and Limitations section discusses how returns are classified by industry.)

While the services industrial division comprised a substantial number of the total returns filed by FCDC's, these companies tend to have small amounts of receipts and assets when compared to companies in the other three groupings. For this reason, most of the remaining discussion on industry characteristics will focus on companies classified in finance, insurance, and real estate; wholesale trade; and manufacturing.

Based on assets, two industrial sectors dominated the total for FCDC's for 1992. Finance, insurance, and real estate and manufacturing accounted for \$845 billion and \$600 billion of total assets, respectively, or 77 percent of the \$1,883 billion of assets for all FCDC's. These two sectors made up a similar portion of the total assets reported on returns of other corporations. In this respect, FCDC's closely mirrored other corporations.

Alternatively, using total receipts as the criterion, wholesale trade and manufacturing continued to be the two primary industrial categories for FCDC's for 1992. Manufacturers reported \$485 billion of receipts, while wholesalers reported \$393 billion. These two groups accounted for 74 percent of the \$1,185 billion of total receipts for all FCDC's. This percentage was substantially higher than the comparable one for other corporations that filed U.S. corporation income tax returns.

Companies classified in different industries often have different financial characteristics. For instance, the comparative levels of total assets and total receipts of companies primarily engaged in wholesale trade activities and those primarily engaged in finance, insurance, and real estate activities differed significantly. FCDC wholesalers produced large amounts of receipts with relatively small amounts of assets, resulting in \$1.87 of receipts for each dollar of assets for 1992. Companies classified in finance, insurance, and real estate reported large amounts of assets, but relatively small amounts of receipts. These FCDC's produced only \$.13 of receipts for each dollar of assets. Other corporations in these two industrial categories had similar characteristics.

Even though foreign-controlled domestic corporations accounted for just one-tenth of the \$11.7 trillion of total receipts reported by all companies filing U.S. income tax

Foreign-controlled wholesalers accounted for 24 percent of the receipts reported by all U. S. wholesaler corporations; foreign-controlled manufacturers accounted for 13 percent of the receipts of all U. S. manufacturing corporations.

returns for 1992, these companies played disproportionately large roles in certain industrial groups. For instance, FCDC's comprised approximately one-quarter of the total receipts reported for mining

(27.9 percent) and wholesale trade (23.7 percent). FCDC's also accounted for 12.9 percent of the receipts reported by all manufacturing companies. Conversely, FCDC involvement in the agriculture, forestry, and fishing; construction; transportation and public utilities; retail trade; services; and finance, insurance, and real estate industrial divisions was relatively low for 1992, accounting for only 1.7, 2.3, 2.4, 4.0, 5.8, and 6.0 percent, respectively, of the receipts for all companies classified in these categories.

While FCDC's accounted for 27.9 percent of the receipts for all mining companies for 1992, up sharply from 17.4 percent for 1991; they are not a major focus of this article. In comparison to the three industrial groupings shown in Tables 1 and 2, mining accounted for only 2.5 percent of the total FCDC returns for 1992, 2.5 percent of the total FCDC assets, and 2.7 percent of the total FCDC receipts.

Statistics classified by industry do have certain limitations, which are discussed more thoroughly in the Data Sources and Limitations section, below. However, a brief point should be mentioned here. FCDC's accounted for 23.7 percent of the receipts of all companies classified as wholesalers. This percentage may be subject to certain limitations. For example, certain U.S. companies (not foreign controlled) and their subsidiaries may have been involved in both the manufacturing and wholesaling of products and reported tax information for these activities on a single (consolidated) income tax return, which was classified under manufacturing, rather than trade. Conversely, many domestic companies controlled by foreign corporations acted as wholesalers in the United States for products manufactured overseas by their parent, or other related, companies. These domestic companies would have been classified in the wholesale trade industrial grouping.

Country Characteristics

Domestic corporations are controlled by "persons" throughout the world. However, for 1992, owners from 13 countries controlled two-thirds of the 49,943 domestic corporations classified as 50 percent-or-more controlled by a foreign person (see Table 2). (The countries represent the geographic location of the direct foreign owner's place

Foreign-Controlled Domestic Corporations, 1992

of residence in the case of individuals, and place of incorporation, organization, creation, or administration in the case of other persons. Because holding companies located in a country different from that of the ultimate owner may directly own the stock of U.S. affiliates, the country reported on the tax return may not necessarily reflect the country of the ultimate owner. No data on the extent of this potential limitation are available.) The 32,917 corporations controlled by persons from these 13 countries accounted for more than 90 percent of the most significant financial items (such as, total assets, total receipts, and total income tax after credits) for all FCDC's.

Domestic corporations controlled by Japanese persons had assets of \$521 billion and total receipts of \$332 billion for 1992, amounts easily larger than those representing any other country. These assets and receipts each represented about 28 percent of the totals for all FCDC's. (Companies controlled by Japanese persons also accounted for the largest amount of assets and receipts for the 1983-1991 period.) Finance, insurance, and real estate companies accounted for \$289 billion, 56 percent, of the Japanese-controlled assets. Nearly \$226 billion, 68 percent, of the Japanese receipts were produced by wholesale trade companies.

Although Japanese-controlled domestic corporations accounted for the largest part of the assets and receipts reported by all FCDC's, they did not file the largest number of returns for 1992, nor did they report the highest amount of total income tax after credits for that year. Canadian-controlled domestic corporations filed the most returns, 9,149; Japanese-controlled domestic corporations were second with 6,431, and United Kingdom-controlled domestic corporations were third with 4,428. The U.K.-controlled companies reported the largest amount of total income taxes after credits (\$2.0 billion), with Japanese-controlled companies second (\$1.2 billion), and Netherlands-controlled companies third (\$0.9 billion).

Domestic corporations controlled by persons in the United Kingdom accounted for the second largest amount (\$194 billion) of receipts for 1992, as well as the second largest for the 1983-1991 period as a whole. These receipts represented over 16 percent of the 1992 receipts for all FCDC's. Most of the U.K. receipts, totaling \$101 billion, were produced by manufacturers.

Corporations controlled by a Japanese "person" comprised 28 percent of all foreign-controlled domestic corporation receipts; 68 percent of the receipts of Japanese-controlled corporations were from wholesalers.

For 1992, Japanese-controlled domestic corporations reported an overall net deficit of \$4.2 billion, while U.K.-controlled companies reported (positive) net income totaling \$5.3 billion. There are many factors which may have caused this large difference in "profits." Although these causal factors are beyond the scope of this article, it is noteworthy to look at the reported profits and losses on a country/industry basis. In the manufacturing industrial division, there were very large differences between the two countries. Japanese-controlled corporations reported a net deficit of \$1.3 billion on \$58.7 billion of receipts, while U.K.-controlled companies reported net income of \$3.6 billion on \$101.4 billion of receipts. There was also a substantial difference between the two countries in the finance, insurance, and real estate industrial division. Japanese-controlled corporations reported a net deficit of \$1.5 billion on \$21.7 billion of receipts, while U.K.-controlled companies reported net income of \$1.4 billion on \$23.2 billion of receipts. For the wholesale trade area, both Japanese- and U.K.-controlled companies reported relatively small amounts of net deficits, but on very different levels of receipts (\$226.0 billion for Japan and \$40.8 billion for the United Kingdom).

Approximately 30 percent of all FCDC's reported U.S. income tax liabilities (i.e., total income tax after credits) for 1992, up from 27 percent for 1991. These tax liabilities totaled \$7.1 billion, amounting to 0.6 percent of the total receipts reported by these companies. By comparison, FCDC tax liabilities totaled \$6.1 billion for 1991, 0.5 percent of total receipts. For 1992, the percentage of FCDC's that had a tax liability varied considerably among countries, as well as between different industrial groups. Companies controlled by persons from the United Kingdom reported the largest tax liabilities (\$2.0 billion). Based on industrial groupings, manufacturing companies had the largest tax liabilities (\$3.2 billion).

Size Characteristics

Data are presented for foreign-controlled domestic corporations by size of total assets in Table 1. Fewer than 2 percent of the FCDC's had assets of \$250 million or more, the largest size category shown in the table. However, these 865 corporations accounted for 84 percent of the assets of all FCDC's, as well as 72 percent of the receipts and 70 percent of the total income tax after credits of this group. Grouping returns by size of assets tends to place proportionately more corporations classified under finance, insurance, and real estate into the larger size categories than if the size groupings were based on receipts, for instance, which would place more wholesalers in the larger size categories. (Data by size of total

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receipts are not available for 1992.) This is because companies in finance, insurance, and real estate tend to have large amounts of assets compared to their receipts, while wholesalers tend to have just the opposite.

As shown in Table 1, a majority of the combinations of size and selected industrial groupings had negative amounts of net income (less deficit) for 1992. However, the largest size group with \$250 million or more of assets reported positive amounts of net income (less deficit) for all three industrial groupings, as follows: manufacturing, \$4.9 billion; finance, insurance, and real estate, \$2.5 billion; and wholesale trade, \$0.8 billion. The largest companies in all industries reported a combined \$8.8 billion of positive profits, while all other FCDC's reported a combined loss of \$3.1 billion.

84 percent of the FCDC assets and 72 percent of the receipts were reported by the 865 corporations with total assets of \$250 million or more.

Regarding data by size of total assets and other balance sheet information, loans to and from stockholders of FCDC's are particularly noteworthy. The principal stockholders of FCDC's are foreign "persons," usually foreign corporations. These

related companies make loans to each other. For 1992, FCDC's had \$54 billion of outstanding loans from stockholders at the end of their accounting periods, and \$20 billion of outstanding loans made to their stockholders. One factor in the propensity of a FCDC to make or receive loans to or from its stockholders may be the size of the company. For instance, while the 865 largest companies accounted for 84 percent of all of the assets (and, thus, of liabilities plus net worth) of FCDC's, they accounted for 89 percent of the total FCDC loans to stockholders, but only 56 percent of the loans from stockholders. The largest companies, with total assets of \$250 million or more, tended to use loans from stockholders to a lesser extent in financing their assets than did the smaller companies: 1.9 percent (\$30 billion of loans from stockholders compared to \$1,585 billion of total assets) for the largest companies versus 7.9 percent (\$24 billion of loans from stockholders compared to \$298 billion of total assets) for the smaller companies.

Receipts and Deductions

A domestic corporation, whether controlled by a foreign person or not, could have business activities in foreign countries as well as in the United States. The estimates shown in this article include business activities in the United States as well as certain foreign activities as reported on tax returns of domestic corporations.

Whether domestic or foreign, income includes receipts from sales and operations, as well as investment income. Income is reported in a different manner for foreign branches and foreign subsidiaries of domestic corporations. "Total receipts" shown in this article include the receipts of foreign branch operations of U.S. companies. Also included in these receipts are dividends remitted to U.S. corporations from their foreign subsidiaries. Additionally, includable income from Controlled Foreign Corporations and foreign dividend "gross-up" were constructively received for U.S. income tax purposes. In the statistics, these two items of constructive taxable income from related foreign corporations are not included in "Total receipts;" however, they are reflected in the data for "Net income (less deficit)."

The receipts and deductions shown in this article for foreign-controlled domestic corporations do not include any amounts generated by their foreign parent companies. However, FCDC's could have had business transactions with their parent companies, and FCDC receipts and deductions stemming from these transactions are included in the statistics [4].

Approximately 91 percent of the \$1,185 billion of total receipts reported by domestic corporations controlled by a foreign person consisted of "business receipts," i.e., receipts from sales and operations. These same companies reported \$1,180 billion of total deductions for 1992. Cost of sales and operations was 67 percent of the total [5].

It is noteworthy to look at the "gross profit margin" of FCDC's. Gross profit margin is defined as the difference between business receipts and cost of sales and operations (i.e., gross profit) as a percentage of business receipts. The manufacturing and wholesale trade industrial groupings accounted for most of the reported amounts of business receipts and cost of sales and operations. Manufacturers had substantially higher gross profit margins than did wholesalers, 31.2 percent as compared to 13.8 percent. Both of these percentages are slightly higher than comparable percentages for FCDC's for 1991 (manufacturers, 30.5 percent; and wholesalers, 13.4 percent).

Total receipts less total deductions for FCDC's amounted to a positive \$5.0 billion for 1992. This is somewhat different from the \$5.7 billion of net income (less deficit) reported by these companies. Total receipts less total deductions includes all of the income "actually" (as opposed to "constructively") received by corporations and reported on tax returns. As differentiated from net income (less deficit), total receipts less total deductions includes nontaxable interest on State and local Government obligations and excludes the two items of construc-

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tive taxable income from related foreign corporations described herein. For 1992, FCDC's received \$0.6 billion of tax-exempt interest on State and local Government obligations and \$1.2 billion of constructive taxable income.

Net Income (Less Deficit)

The previous section discussed the difference, for statistical purposes, between total receipts less total deductions and net income (less deficit). It is also important to make a distinction between (positive) net income and taxable income (i.e., "Income subject to tax" shown in the statistics). Because certain statutory special deductions, including the "net operating loss" deduction, were allowed most companies in computing their taxable income, the statistics for net income are generally larger than the amounts shown for taxable income.

Net income (less deficit) for foreign-controlled domestic corporations was a positive \$5.7 billion for 1992. This was a substantial increase from the negative \$4.9 billion for 1991. Net income (less deficit) reported on all corporation income tax returns also increased between 1991 and 1992, from a positive \$344.9 billion to \$402.0 billion.

The increase in net income (less deficit) for 1992 occurred in all three of the principal industrial groups of FCDC's. Companies whose principal business activity was in manufacturing reported \$5.1 billion of positive net income (less deficit) for 1992, a large rise from the \$1.9 billion of income reported for 1991. The finance, insurance, and real estate group also reported a net income (\$0.4 billion) for 1992, as compared to the \$1.6 billion loss they had for 1991. Wholesalers reported a somewhat similar increase between the 2 years, with net income moving to \$0.5 billion for 1992, from a net loss of \$1.3 billion. Among the other industrial groups, the following were the most significant changes in net income (less deficit) between 1991 and 1992: retail trade, from a net loss of \$1.4 billion to (positive) net income of \$0.8 billion; and services, from a net loss of \$2.5 billion to a smaller net loss of \$1.8 billion.

The \$5.7 billion of net income (less deficit) was the result of 19,304 corporations reporting \$32.0 billion of (positive) profits and 30,639 companies reporting \$26.4 billion of deficits [6]. Thus, fewer than 4 out of every 10 (38.7 percent) domestic corporations with foreign owners reported a (positive) profit for 1992. By comparison, 53.3 percent of all corporations filing U.S. income tax returns for the same year reported a profit. The percentage of FCDC's reporting a profit for 1992 was

Only 38.7 percent of foreign-controlled domestic corporations reported a profit for 1992.

actually somewhat less than the percentages for the 1984-1991 period as a whole, which varied between 39.0 percent and 43.3 percent.

The percentage of companies reporting (positive) profits varied among different industrial groups. About half of the FCDC's classified in manufacturing (51.1 percent) and in wholesale trade (44.6 percent) reported profits for 1992. However, fewer than 3 out of every 10 (27.8 percent) companies classified in finance, insurance, and real estate reported profits. Real estate companies primarily accounted for this low percentage, with only 2,730 of the 11,005 returns classified in this industry reporting profits (24.8 percent).

Over six out of every 10 FCDC's reported a deficit for 1992. Collectively, these companies had \$26.4 billion of deficits, a decrease from the \$30.5 billion of deficits reported for 1991. Deficits could be carried back or forward to other tax years, under prescribed rules, to reduce the taxable income of those years (see "net operating loss deduction" in the Explanation of Selected Terms section). When a company carried back a deficit to a previous tax year, it could file either Form 1120X, *Amended U.S. Corporation Income Tax Return*, or Form 1139, *Corporation Application for Tentative Refund*. These forms are not included in the statistics for foreign-controlled domestic corporations.

Taxes

For 1992, foreign-controlled domestic corporations reported \$24.1 billion of "income subject to tax" (or taxable income, i.e., the base on which tax was computed, for purposes of the statistics), resulting in nearly \$8.1 billion of "regular" tax. The \$8.9 billion of total income tax before credits reported by FCDC's consisted of the regular tax plus the alternative minimum tax, the environmental tax, the Personal Holding Company tax, and the tax from recapture of investment credits. The alternative minimum tax was \$0.7 billion for 1992. FCDC's were also subject to the tax from the recapture of low-income housing credits. However, none of the sampled returns for 1992 reported this tax.

The difference between the \$32.0 billion of positive profits (or net income) and \$24.1 billion of income subject to tax was the result of statutory special deductions. These deductions were allowed most corporations in computing their taxable income and included the deduction for "net operating losses" (NOL's) from other years. For 1992, the net operating loss deduction was \$7.1 billion (up from the \$4.7 billion for 1991) and accounted for over 86 percent of the total statutory special deductions (the Explanation of Selected Terms section discusses the net operating loss deduction). FCDC's reduced their

1992 net income by 22.3 percent using NOL's carried over from prior years.

Tax credits totaling \$1.8 billion reduced the U.S. tax liability of foreign-controlled domestic corporations to \$7.1 billion for 1992. The largest credits claimed were \$1.2 billion of foreign tax credits and \$0.2 billion each of general business credits, research activities credits, and U.S. possessions tax credits. Other credits included the prior-year minimum tax credit, orphan drug credit, and the nonconventional source fuel credit. The \$7.1 billion of total U.S. income tax after credits represents the tax liability as originally reported by taxpayers. However, it does not include any changes made by taxpayers through amended returns or by the Internal Revenue Service as a result of examination or enforcement activities.

Summary

Direct foreign investment in the United States through FCDC's grew rather slowly for 1992. While total assets reported on all U.S. corporation income tax returns increased by 5.1 percent (using current dollars) over the previous year, assets of domestic corporations controlled by foreign persons increased by only 3.1 percent [7]. As a result, the percentage of total corporate assets accounted for by FCDC's dropped from 9.6 percent for 1991 to 9.4 percent for 1992. However, the share of total corporate receipts accounted for by FCDC's did increase between 1991 and 1992, albeit modestly, from 10.0 to 10.1 percent.

Two industrial groupings (manufacturing and wholesale trade) generated nearly three-fourths of the total receipts of all FCDC's. From a country perspective, domestic corporations controlled by persons in Japan had total receipts of \$332 billion, 28 percent of the FCDC total. The United Kingdom accounted for another \$194 billion of receipts, 16 percent of the total.

The collective net income (less deficit) reported by foreign-controlled domestic corporations increased to a positive \$5.7 billion, as compared to a negative \$4.9 billion for 1991. This reflects both an increase in (positive) net income (from \$25.6 billion to \$32.0 billion) and a decrease in deficits (from \$30.5 to \$26.4 billion). Total income tax after credits moved in the same direction as net income, increasing from \$6.1 billion for 1991 to \$7.1 billion for 1992. However, while net income rose 25 percent between the 2 years, total income tax after credits rose only 16 percent. This difference is in part explained by the 50 percent increase in net operating loss deductions claimed by FCDC's, from \$4.7 billion to \$7.1 billion. The net operating loss deduction reduced the amount of net income in deriving taxable income (i.e., income subject to tax).

Explanation of Selected Terms

The following are brief explanations of some of the terms used in this article. For more extensive definitions, see *Statistics of Income—1992, Corporation Income Tax Returns*.

Alternative Minimum Tax.—This tax was designed to ensure that no taxpayer with substantial economic income could avoid significant tax liability through a legitimate use of exclusions, deductions and credits. It is included in the statistics shown for both total income tax before (and after) credits.

Attribution Rules.—In regard to domestic corporations that are 50 percent or more owned by one foreign "person," these rules provide that an individual shall be considered as owning the stock of a corporation if it is owned, directly or indirectly, by or for his or her family. The family of an individual includes his or her spouse, brothers and sisters, ancestors, and lineal descendants. For more information on these rules, see section 267(c) of the Internal Revenue Code. However, if a corporation is owned by two or more unrelated persons, neither of which owned 50 percent or more of the corporation, then that corporation was excluded from the FCDC statistics even though, together, these persons may have met the 50-percent-or-more ownership criterion.

Business Receipts.—These receipts were, in general, the gross operating receipts of the corporation reduced by the cost of returned goods and allowances. Some corporations reported sales and excise taxes as part of their gross receipts from sales (and deducted these taxes as part of "cost of sales and operations" or as "taxes paid"); others reported their receipts after adjustment for these taxes. Business receipts included rents reported as the principal business income by real estate operators and certain manufacturing, public utility, and service corporations. In the finance, insurance, and real estate industries, business receipts included such banking items as fees, commissions, and service charges. Interest, the principal operating income of banking and savings institutions, was excluded from business receipts and included in the statistics for "interest received." Also in the finance, insurance, and real estate industries, premium income of most insurance companies was included in business receipts.

Foreign Person.—A foreign person (or entity) is defined as a person other than a U.S. person. A U.S. person includes: (1) a citizen or resident of the United States, (2) a domestic partnership, (3) a domestic corporation, and (4) any estate or trust (other than a foreign estate or trust). Section 7701 of the Internal Revenue Code further defines the term, U.S. person.

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Net Income (or deficit).—This is the difference between taxable receipts and the ordinary and necessary business deductions allowed by the Internal Revenue Code. In this article, it is also referred to as “profits.” It reflects not only actual receipts, but “constructive” receipts as well, i.e., certain income from Controlled Foreign Corporations and from the foreign taxes deemed paid on foreign dividends received. Tax-exempt interest on State and local Government obligations is excluded from this item (but, it is included in “total receipts”). Because certain statutory special deductions, including the net operating loss deduction, were allowed most corporations in computing their “taxable income” (or “income subject to tax”), the statistics for net income are generally larger than the amounts shown for “U.S. income subject to tax,” i.e., the base on which the regular income tax was computed. See also the discussion of the “net operating loss deduction.”

Net Operating Loss Deduction (NOLD).—A statutory “net operating loss” (NOL) for a given tax year could be carried back, in general, over a 3-year period to reduce the taxable income of those years, and any amount of the NOL not offset against income during that time could be carried forward against income for a period not exceeding 15 years. The amount of the deduction included in the statistics, however, consists only of losses from prior years carried forward and actually used to reduce taxable income for the current (1992) tax year. Losses incurred after the 1992 Tax Year and carried back to that year at a later date could not be reported on the tax returns used for this article. Net operating losses on which the 1992 deduction was based include: (1) the excess of ordinary and necessary business expenses over income for previous loss years, and (2) statutory special deductions claimed for a loss year for dividends received and for dividends paid on certain preferred stock of public utilities (or any excess of such deductions over net income).

Total Receipts.—This item includes all of the income actually (as opposed to constructively) received by a corporation and reported on an income tax return. It includes gross taxable receipts, before the deduction of cost of sales and operations and other ordinary and necessary business expenses. It also includes tax-exempt interest received from State and local Government obligations. A domestic corporation (i.e., one incorporated in the United States), whether controlled by a foreign person or not, could have business activities in a foreign country as well as in the United States. Thus, total receipts may include those from foreign branch operations of the U.S. company. Also, the total receipts of a domestic corporation conducting business abroad through foreign subsidiaries may include dividends remitted from those subsid-

aries. This term, however, excludes certain taxable income from related foreign corporations that is only constructively received by the domestic corporation.

Data Sources and Limitations

Sample

The statistics for domestic corporations controlled by a foreign person are based on samples of corporation income tax returns filed primarily on Form 1120 (*U.S. Corporation Income Tax Return*). In addition, the 1992 statistics include data from the small numbers of other FCDC returns filed on Forms 1120L (*U.S. Life Insurance Company Income Tax Return*), 1120-RIC (*U.S. Income Tax Return for Regulated Investment Companies*), 1120-REIT (*U.S. Income Tax Return for Real Estate Investment Trusts*), and 1120PC (*U.S. Property and Casualty Insurance Company Income Tax Return*).

Form 1120 sampled returns were stratified based on the size of total assets and the size of “proceeds” (which was used as a measure of income and was the larger of the absolute value of net income or deficit or the absolute value of “cash flow,” i.e., net income plus depreciation and depletion). Forms 1120L, 1120-RIC, 1120-REIT, and 1120PC were sampled based solely on the size of total assets.

For 1992, the achieved sampling rates for Forms 1120 alone (the overwhelming majority of the returns used for the sample) ranged from less than 1 percent to 100 percent. In general, Form 1120 returns with assets of \$50 million or more, or with “proceeds” of \$10 million or more, were selected for the study at the 100-percent rate. For additional information on the sampling rates, see *Statistics of Income—1992, Corporation Income Tax Returns*.

Because the data presented are estimates based on samples, they are subject to sampling error. To properly use these data, the magnitude of the sampling error should be known. Coefficients of variation (CV's) are used to measure that magnitude. CV's for selected frequencies and amounts by industry grouping are presented in Figure B. For a general discussion of CV's, see the appendix to this publication. For a more detailed discussion of the CV's applicable to the corporation statistics, see *Statistics of Income—1992, Corporation Income Tax Returns*.

Nonsampling Limitations

Most of the data in this article relate to Tax Year 1992, which covers returns with accounting periods that ended in a 12-month span beginning in July 1992 and ending in June 1993. (The sampling frame for the 1992 statistics

Figure B

Coefficients of Variation (CV) for Selected Items of Foreign-Controlled Domestic Corporations, by Selected Industrial Grouping, Tax Year 1992

(Money amounts are in millions of dollars)

Item	All returns		Manufacturing	
	Number of returns or amount	Coefficients of variation (percent)	Number of returns or amount	Coefficients of variation (percent)
	(1)	(2)	(3)	(4)
Number of returns	49,943	5.35	5,573	12.01
Total assets.....	1,883,194	1.02	600,338	2.34
Total receipts.....	1,184,954	0.95	484,561	1.44
Net income	32,048	1.25	13,943	1.91
Total income tax after credits.....	7,101	1.22	3,182	2.08

Item	Wholesale trade		Finance, insurance and real estate	
	Number of returns or amount	Coefficients of variation (percent)	Number of returns or amount	Coefficients of variation (percent)
	(5)	(6)	(7)	(8)
Number of returns	12,053	10.85	14,859	8.49
Total assets.....	210,382	2.08	845,300	1.42
Total receipts.....	393,246	1.96	113,743	1.43
Net income	4,705	3.27	6,749	1.73
Total income tax after credits.....	1,158	3.00	1,720	1.93

consisted of tax returns which posted to the IRS Business Master File between July 1992 and June 1994.) As a result of the 12-month span for ending accounting periods, the statistics shown in this article include income received or expenses incurred during a 23-month span. For Tax Year 1992, that span was from August 1991 through June 1993. Nevertheless, most of the income and expenses are, in fact, associated with Calendar Year 1992.

Due to a change in the applicable tax return forms for 1992, returns were selected for this study based on taxpayers' responses to two questions that appeared on the various types of Form 1120. The first question asked whether any "foreign person" owned, directly or indirectly, 25 percent or more of the filing corporation's voting stock at any time during the tax year. If this question was answered "yes," then a second question asked for the percentage owned [8]. If the first question was answered "yes," and the second question was answered with a percentage between 50 and 100, then the return was included in the FCDC statistics [9, 10]. Taxpayers sometimes incorrectly answered these questions, or did not answer them at all. However, prior to tabulation, corporations with large amounts of assets and with changes in foreign ownership status between 1991 and 1992 were researched and verified. These large corporations have a dominating effect on the estimates for balance sheet, income statement, and tax items.

Each return used for the statistics had an industry code reported or assigned during statistical processing. This code was used as a classifier of the returns. The industry code represented the principal business activity (i.e., the activity which accounted for the largest portion of total receipts) of the corporation filing the return. However, a given return may have been for a company engaged in several business activities or may have been a consolidated return filed for an affiliated group of corporations which conducted different business activities. To the extent that some consolidated (and nonconsolidated) corporations were engaged in many types of business activities, the data in this article are not entirely related to the industrial activity under which they are shown.

There is an additional limitation related to data presented by industrial classification. Companies that sell similar products may not be classified in the same industry. For instance, FCDC's, which were primarily U.S. distributors of products made in foreign countries by their parent or other related companies, were classified as wholesalers. However, other domestic corporations that were also distributors and that were included in consolidated returns covering the manufacture and distribution of similar products may have been classified as manufacturers.

Each return used for the statistics also had a foreign country code assigned during statistical processing which identified the owner's country. For individuals, it was the owner's country of residence. For all others, it was the country in which the foreign entity was incorporated, organized, created, or administered. The code was also used as a classifier of the returns. To the extent that a holding company or other affiliated entity was part of a chain between a U.S. subsidiary company and the ultimate parent, the data may not be entirely related to the foreign country under which they are shown.

Notes and References

- [1] Direct investment is different from portfolio investment in that the latter exerts no control over the management of the enterprise, except to the extent, for example, of rights to vote periodically in stockholder meetings of corporations. The portfolio investor has a minimal interest in a company, and is primarily seeking dividend payments, an increase in the value of the shares of stock, or both.
- [2] Sections 7701(a)(4) and (5) of the Internal Revenue Code define a domestic corporation as one created or organized in the United States or under the laws of the United States or any State. A foreign corporation is "one which is not domestic."

Foreign-Controlled Domestic Corporations, 1992

- [3] Beginning with Tax Year 1988, returns of Foreign Sales Corporations and Interest-Charge Domestic International Sales Corporations were not included in the totals for all U.S. corporation income tax returns. Previously, they were. Because these returns accounted for such a small portion of the total for most financial items, this change is not considered to be significant in terms of year-to-year comparisons.
- [4] For information on transactions between FCDC's and their related foreign persons, see "Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 1991," *Statistics of Income Bulletin*, Summer 1995, Volume 15, Number 1, 1995.
- [5] For statistical processing purposes, certain items (such as sales and certain excise taxes, depreciation, depletion, amortization, advertising and interest expenses) reported by taxpayers in cost of sales and operations schedules were transferred to their respective and separate deduction categories.
- [6] The 30,639 companies reporting a deficit may include a small number of "breakeven" companies, i.e., those whose receipts and deductions were equal.
- [7] The 3.1 percent increase between 1991 and 1992 in the assets of domestic corporations controlled by foreign persons, as well as the 5.1 percent increase for all corporations, may overstate the actual "growth in investment." Assets are generally reported at book value on tax returns, i.e., at the value at the time of acquisition. The book value of newly acquired assets is generally greater than the book value of similar assets they replaced. Therefore, new corporations may tend to have a greater percentage of new assets with greater book values. To the extent that new corporations comprised a different portion of FCDC's than they did for other companies, the comparability of 3.1 percent to 5.1 percent (above) may be limited.
- [8] On Form 1120, Page 3, Schedule K, the actual questions were: "(9) Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: (a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation?" and "(9a) If 'Yes,' see page 17 of instructions and enter percentage owned." In addition, question (9b) asked for the owner's country. This information was used for the statistics shown in Table 2.
- [9] Returns for this study may exclude certain domestic companies that are effectively controlled by foreign persons, such as public companies in which "control" may be exercised with as little as 10 to 20 percent of the stock holdings.
- [10] Statistics of Income also tabulated statistics for the domestic corporations with 25 to 49 percent foreign owners. If a company was classified as an FCDC, based on 50-percent-or-more foreign stock ownership, then it was not included in the 25-to-49 percent foreign ownership category, even if it had an unrelated foreign owner with 25 to 49 percent stock ownership. For 1992, there were only 4,565 returns which indicated a level of foreign ownership between 25 and 49 percent. These companies reported \$75.4 billion of assets, \$43.7 billion of receipts, and \$0.4 billion of total income tax after credits. All of these amounts were extremely small in comparison to data for the FCDC's.

Foreign-Controlled Domestic Corporations, 1992

Table 1. -- Foreign-Controlled Domestic Corporations: Selected Items, by Selected Industrial Grouping and Size of Total Assets

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

Selected industrial grouping and size of total assets	Number of returns	Total assets	Loans to stockholders	Loans from stockholders	Net worth	Total receipts
	(1)	(2)	(3)	(4)	(5)	(6)
All Industries ¹	49,943	1,883,194	20,440	53,503	431,524	1,184,954
Zero assets.....	3,446	--	--	--	--	6,079
\$1 under \$100,000.....	12,633	366	7	347	-997	1,389
\$100,000 under \$250,000.....	5,938	994	27	554	-391	2,429
\$250,000 under \$500,000.....	5,026	1,756	53	727	-51	2,692
\$500,000 under \$1,000,000.....	4,589	3,435	62	1,138	-2,138	4,832
\$1,000,000 under \$5,000,000.....	9,631	21,983	180	3,956	3,319	27,901
\$5,000,000 under \$10,000,000.....	2,625	18,658	62	2,399	3,158	24,558
\$10,000,000 under \$25,000,000.....	2,498	39,374	118	3,385	8,629	47,363
\$25,000,000 under \$50,000,000.....	1,181	41,525	285	2,698	10,740	46,528
\$50,000,000 under \$100,000,000.....	812	57,810	317	3,561	15,809	62,819
\$100,000,000 under \$250,000,000.....	700	112,018	1,095	4,780	32,270	104,231
\$250,000,000 or more.....	865	1,585,275	18,235	29,958	361,177	854,134
Manufacturing	5,573	600,338	1,785	18,438	205,488	484,561
Zero assets.....	81	--	--	--	--	2,094
\$1 under \$100,000.....	1,127	27	--	22	-10	225
\$100,000 under \$250,000.....	70	15	5	--	-17	35
\$250,000 under \$500,000.....	314	103	42	16	46	144
\$500,000 under \$1,000,000.....	414	323	(²)	233	-76	481
\$1,000,000 under \$5,000,000.....	1,291	3,048	9	373	422	4,854
\$5,000,000 under \$10,000,000.....	545	4,067	(²)	436	710	6,843
\$10,000,000 under \$25,000,000.....	585	9,430	16	582	1,951	12,782
\$25,000,000 under \$50,000,000.....	375	13,300	116	459	4,207	17,002
\$50,000,000 under \$100,000,000.....	275	19,864	53	779	6,408	23,779
\$100,000,000 under \$250,000,000.....	221	34,924	131	1,283	11,860	40,718
\$250,000,000 or more.....	274	515,237	1,413	14,253	179,986	375,603
Wholesale trade	12,053	210,382	560	5,187	43,164	393,246
Zero assets.....	614	--	--	--	--	2,519
\$1 under \$100,000.....	3,266	108	5	84	-38	232
\$100,000 under \$250,000.....	1,325	241	1	100	-110	1,129
\$250,000 under \$500,000.....	1,271	427	11	75	-17	1,461
\$500,000 under \$1,000,000.....	1,246	922	23	167	98	2,685
\$1,000,000 under \$5,000,000.....	2,485	6,089	47	682	937	13,547
\$5,000,000 under \$10,000,000.....	602	4,184	16	180	184	11,752
\$10,000,000 under \$25,000,000.....	621	9,607	24	490	1,447	20,078
\$25,000,000 under \$50,000,000.....	258	8,763	17	336	1,552	18,854
\$50,000,000 under \$100,000,000.....	143	9,995	2	416	1,813	25,009
\$100,000,000 under \$250,000,000.....	115	18,305	166	374	5,468	37,381
\$250,000,000 or more.....	107	151,742	248	2,283	31,829	258,599
Finance, insurance, and real estate	14,859	845,300	17,386	20,417	108,976	113,743
Zero assets.....	623	--	--	--	--	448
\$1 under \$100,000.....	1,978	32	(²)	67	-728	68
\$100,000 under \$250,000.....	1,872	296	--	80	66	48
\$250,000 under \$500,000.....	2,098	768	(²)	277	168	281
\$500,000 under \$1,000,000.....	2,044	1,537	22	405	388	192
\$1,000,000 under \$5,000,000.....	3,411	7,472	65	1,714	1,869	1,522
\$5,000,000 under \$10,000,000.....	969	6,789	19	1,234	1,963	1,012
\$10,000,000 under \$25,000,000.....	764	12,124	65	1,392	3,940	2,497
\$25,000,000 under \$50,000,000.....	327	11,808	122	1,220	3,141	2,042
\$50,000,000 under \$100,000,000.....	236	16,447	224	1,700	4,490	3,138
\$100,000,000 under \$250,000,000.....	206	33,081	692	1,789	7,576	5,534
\$250,000,000 or more.....	333	754,945	16,177	10,536	86,103	96,962

Footnotes at end of table.

Foreign-Controlled Domestic Corporations, 1992

Table 1. -- Foreign-Controlled Domestic Corporations: Selected Items, by Selected Industrial Grouping and Size of Total Assets -- Continued

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

Selected industrial grouping and size of total assets	Business receipts	Interest received ^a	Total deductions	Cost of sales and operations	Interest paid	Net income (less deficit)
	(7)	(8)	(9)	(10)	(11)	(12)
All industries ¹.....	1,081,026	58,158	1,179,909	787,778	61,484	5,689
Zero assets.....	5,271	150	6,292	3,986	274	-214
\$1 under \$100,000.....	1,233	31	1,681	755	44	-292
\$100,000 under \$250,000.....	2,335	10	2,555	1,470	33	-126
\$250,000 under \$500,000.....	2,571	12	2,870	1,547	39	-163
\$500,000 under \$1,000,000.....	4,554	26	5,332	3,233	126	-501
\$1,000,000 under \$5,000,000.....	26,801	246	28,825	18,712	635	-924
\$5,000,000 under \$10,000,000.....	23,733	123	25,103	17,642	503	-547
\$10,000,000 under \$25,000,000.....	44,041	339	46,716	33,111	1,111	649
\$25,000,000 under \$50,000,000.....	44,415	704	47,044	34,473	1,181	-516
\$50,000,000 under \$100,000,000.....	60,148	833	63,237	47,636	1,497	-405
\$100,000,000 under \$250,000,000.....	98,292	2,253	104,402	74,971	3,413	-101
\$250,000,000 or more.....	767,631	53,431	845,853	550,242	52,628	8,827
Manufacturing.....	461,250	8,071	480,005	317,499	19,577	5,105
Zero assets.....	2,044	18	2,093	1,331	99	1
\$1 under \$100,000.....	222	(²)	258	164	(²)	-33
\$100,000 under \$250,000.....	16	1	31	8	1	5
\$250,000 under \$500,000.....	127	1	182	112	(²)	-38
\$500,000 under \$1,000,000.....	477	1	519	307	8	-38
\$1,000,000 under \$5,000,000.....	4,685	13	5,127	3,341	73	-273
\$5,000,000 under \$10,000,000.....	6,714	16	6,899	4,944	122	-57
\$10,000,000 under \$25,000,000.....	12,525	37	12,950	9,260	260	-167
\$25,000,000 under \$50,000,000.....	16,526	137	16,882	12,591	357	120
\$50,000,000 under \$100,000,000.....	23,129	161	23,745	17,990	521	35
\$100,000,000 under \$250,000,000.....	39,358	342	40,138	29,407	998	620
\$250,000,000 or more.....	355,427	7,343	371,182	238,043	17,138	4,928
Wholesale trade.....	382,188	4,069	393,089	329,486	6,974	502
Zero assets.....	2,414	15	2,538	2,082	28	-19
\$1 under \$100,000.....	212	1	327	157	(²)	-95
\$100,000 under \$250,000.....	1,122	(²)	1,172	920	5	-43
\$250,000 under \$500,000.....	1,449	1	1,493	1,084	14	-33
\$500,000 under \$1,000,000.....	2,621	6	2,645	2,125	8	40
\$1,000,000 under \$5,000,000.....	13,348	31	13,678	10,752	122	-131
\$5,000,000 under \$10,000,000.....	11,620	26	11,811	10,139	93	-59
\$10,000,000 under \$25,000,000.....	19,728	56	20,002	16,184	218	76
\$25,000,000 under \$50,000,000.....	18,597	60	18,936	15,953	212	-79
\$50,000,000 under \$100,000,000.....	24,694	86	24,975	21,645	260	34
\$100,000,000 under \$250,000,000.....	36,790	179	37,334	31,278	443	48
\$250,000,000 or more.....	249,592	3,608	258,177	217,168	5,570	764
Finance, insurance, and real estate.....	58,880	41,511	112,993	24,388	27,303	369
Zero assets.....	206	99	567	146	109	-120
\$1 under \$100,000.....	7	25	197	3	35	-129
\$100,000 under \$250,000.....	8	7	63	--	6	-15
\$250,000 under \$500,000.....	221	5	332	54	16	-35
\$500,000 under \$1,000,000.....	96	14	232	35	34	-40
\$1,000,000 under \$5,000,000.....	1,111	134	1,755	688	288	-233
\$5,000,000 under \$10,000,000.....	642	59	1,313	194	199	-303
\$10,000,000 under \$25,000,000.....	1,892	167	2,859	1,169	346	-362
\$25,000,000 under \$50,000,000.....	1,140	430	2,280	497	426	-242
\$50,000,000 under \$100,000,000.....	2,158	455	3,359	1,366	428	-207
\$100,000,000 under \$250,000,000.....	3,427	1,296	6,038	1,927	1,107	-480
\$250,000,000 or more.....	47,971	38,820	93,998	18,310	24,308	2,535

Footnotes at end of table.

Foreign-Controlled Domestic Corporations, 1992

Table 1. -- Foreign-Controlled Domestic Corporations: Selected Items, by Selected Industrial Grouping and Size of Total Assets -- Continued

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

Selected industrial grouping and size of total assets	Net income	Statutory special deductions		Income subject to tax	Total income tax	
		Total	Net operating loss deduction		Before credits	After credits
	(13)	(14)	(15)	(16)	(17)	(18)
All Industries ¹	32,048	8,262	7,137	24,093	8,895	7,101
Zero assets.....	366	266	257	102	38	36
\$1 under \$100,000.....	115	49	49	66	18	18
\$100,000 under \$250,000.....	73	46	46	28	6	6
\$250,000 under \$500,000.....	73	16	14	59	14	9
\$500,000 under \$1,000,000.....	270	83	83	186	56	56
\$1,000,000 under \$5,000,000.....	838	272	266	571	186	181
\$5,000,000 under \$10,000,000.....	612	177	165	442	151	147
\$10,000,000 under \$25,000,000.....	2,720	1,789	1,764	932	361	343
\$25,000,000 under \$50,000,000.....	1,420	339	313	1,086	380	350
\$50,000,000 under \$100,000,000.....	1,620	489	449	1,136	419	382
\$100,000,000 under \$250,000,000.....	2,762	609	559	2,166	785	632
\$250,000,000 or more.....	21,180	4,128	3,171	17,318	6,481	4,943
Manufacturing.....	13,943	2,883	2,228	11,167	4,034	3,182
Zero assets.....	56	14	10	45	18	17
\$1 under \$100,000.....	1	1	1	(²)	(²)	(²)
\$100,000 under \$250,000.....	17	9	9	8	3	3
\$250,000 under \$500,000.....	8	--	--	8	1	1
\$500,000 under \$1,000,000.....	28	15	15	13	3	3
\$1,000,000 under \$5,000,000.....	198	76	73	125	42	39
\$5,000,000 under \$10,000,000.....	227	70	64	162	57	54
\$10,000,000 under \$25,000,000.....	440	130	129	309	112	101
\$25,000,000 under \$50,000,000.....	722	174	163	551	190	172
\$50,000,000 under \$100,000,000.....	738	206	190	533	200	181
\$100,000,000 under \$250,000,000.....	1,476	278	269	1,201	428	318
\$250,000,000 or more.....	10,033	1,909	1,305	8,210	2,980	2,291
Wholesale trade.....	4,705	879	819	3,855	1,496	1,158
Zero assets.....	58	41	41	17	6	5
\$1 under \$100,000.....	2	--	--	2	(²)	(²)
\$100,000 under \$250,000.....	4	--	--	4	1	1
\$250,000 under \$500,000.....	21	8	8	13	2	2
\$500,000 under \$1,000,000.....	117	27	27	90	28	28
\$1,000,000 under \$5,000,000.....	226	54	54	172	52	52
\$5,000,000 under \$10,000,000.....	174	56	55	119	40	40
\$10,000,000 under \$25,000,000.....	455	134	131	321	111	108
\$25,000,000 under \$50,000,000.....	336	67	63	270	93	88
\$50,000,000 under \$100,000,000.....	350	100	99	250	88	84
\$100,000,000 under \$250,000,000.....	461	118	101	345	123	108
\$250,000,000 or more.....	2,501	274	240	2,252	952	641
Finance, insurance, and real estate.....	6,749	1,782	1,422	5,130	1,857	1,720
Zero assets.....	101	65	60	37	13	13
\$1 under \$100,000.....	27	7	7	20	7	7
\$100,000 under \$250,000.....	29	20	20	9	2	2
\$250,000 under \$500,000.....	22	4	4	18	6	1
\$500,000 under \$1,000,000.....	46	8	8	38	11	11
\$1,000,000 under \$5,000,000.....	121	61	60	61	18	18
\$5,000,000 under \$10,000,000.....	105	23	21	82	28	28
\$10,000,000 under \$25,000,000.....	122	52	35	71	27	26
\$25,000,000 under \$50,000,000.....	155	61	54	95	35	33
\$50,000,000 under \$100,000,000.....	309	102	80	210	75	66
\$100,000,000 under \$250,000,000.....	322	66	52	263	93	77
\$250,000,000 or more.....	5,389	1,314	1,022	4,225	1,543	1,440

¹ Includes industrial groups not specifically listed below.

² Less than \$500,000.

³ Excludes interest received from tax-exempt State or local Government obligations.

NOTES: In general, the "zero assets" size grouping includes final returns of liquidating or dissolving corporations which had disposed of all assets, final returns of merging corporations whose assets were reported in the returns of the acquiring corporations, and part-year returns of corporations (except initial returns of newly incorporated businesses). Detail may not add to totals because of rounding.

Foreign-Controlled Domestic Corporations, 1992

Table 2. -- Foreign-Controlled Domestic Corporations: Selected Items, by Selected Industrial Grouping and Selected Country

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

Selected industrial grouping and selected country	Number of returns			Total assets	Loans to stockholders	Loans from stockholders
	Total	With net income	With total income tax after credits			
	(1)	(2)	(3)	(4)	(5)	(6)
All Industries ^{1,2}	49,943	19,304	15,124	1,883,194	20,440	53,503
Australia.....	478	277	253	58,427	122	711
Belgium.....	559	104	56	19,357	* ⁽³⁾	*74
Bermuda.....	129	91	91	10,866	*53	*454
Canada.....	9,149	3,542	3,074	172,183	810	6,086
France.....	2,275	1,219	1,140	97,494	4,114	2,634
Germany.....	3,979	1,487	1,199	128,331	222	1,955
Japan.....	6,431	1,965	1,719	520,816	682	15,203
Netherlands.....	1,994	739	511	300,314	1,921	4,560
Netherlands Antilles.....	825	175	144	11,564	*7	514
South Korea.....	257	118	87	7,695	--	*42
Sweden.....	803	115	95	21,664	2,081	590
Switzerland.....	1,610	456	370	88,871	107	2,636
United Kingdom.....	4,428	2,309	1,842	301,960	7,719	11,869
Manufacturing ²	5,573	2,850	2,476	600,338	1,785	18,438
Australia.....	64	44	47	44,599	*17	*457
Belgium.....	*16	*13	*14	*7,669	--	*43
Bermuda.....	*19	*16	*16	*6,889	--	*35
Canada.....	1,025	677	635	53,618	390	2,131
France.....	221	121	119	44,990	*319	1,730
Germany.....	512	316	305	48,208	*141	647
Japan.....	912	351	349	56,273	15	1,272
Netherlands.....	195	73	76	132,837	*339	1,230
Netherlands Antilles.....	63	*25	*24	1,472	--	*41
South Korea.....	72	*22	*3	891	--	*5
Sweden.....	86	45	45	9,766	*57	*409
Switzerland.....	275	162	131	40,571	*11	1,982
United Kingdom.....	785	487	463	120,153	479	6,931
Wholesale trade ²	12,053	5,378	4,405	210,382	560	5,187
Australia.....	*30	*28	*28	*1,349	*44	*13
Belgium.....	68	*66	*17	592	--	--
Bermuda.....	*27	*24	*24	*776	--	*2
Canada.....	1,754	537	517	4,810	*55	127
France.....	851	468	461	5,197	*37	*150
Germany.....	939	363	300	22,103	*23	899
Japan.....	1,684	843	711	123,112	219	1,495
Netherlands.....	879	244	244	10,497	*20	354
Netherlands Antilles.....	*29	*18	*18	*367	--	--
South Korea.....	136	69	58	5,520	--	*38
Sweden.....	69	33	35	3,522	--	*98
Switzerland.....	404	163	134	2,960	*95	219
United Kingdom.....	775	405	345	14,021	*6	1,157
Finance, insurance, and real estate ²	14,859	4,129	3,044	845,300	17,386	20,417
Australia.....	288	169	160	4,127	*37	*41
Belgium.....	28	*11	*11	4,822	--	*12
Bermuda.....	70	45	45	1,513	* ⁽³⁾	*18
Canada.....	3,167	826	635	90,209	241	2,607
France.....	394	106	57	33,775	*3,670	372
Germany.....	1,354	566	501	44,920	*6	168
Japan.....	1,890	511	397	289,434	426	9,995
Netherlands.....	510	123	94	129,167	*1,537	1,821
Netherlands Antilles.....	687	95	64	5,694	*4	441
South Korea.....	*14	*10	*9	*1,166	--	--
Sweden.....	120	*26	*3	7,280	*2,024	*59
Switzerland.....	219	35	34	41,513	* ⁽³⁾	*100
United Kingdom.....	970	172	154	118,730	7,136	1,871

Footnotes at end of table.

Foreign-Controlled Domestic Corporations, 1992

Table 2. – Foreign-Controlled Domestic Corporations: Selected Items, by Selected Industrial Grouping and Selected Country – Continued

[All figures are estimates based on samples – money amounts are in millions of dollars]

Selected industrial grouping and selected country	Net worth	Total receipts	Business receipts	Total deductions	Cost of sales and operations	Net income (less deficit)
	(7)	(8)	(9)	(10)	(11)	(12)
All Industries ^{1,2}	431,524	1,184,954	1,081,026	1,179,909	787,778	5,689
Australia.....	25,823	20,207	18,079	19,846	12,566	373
Belgium.....	6,657	16,196	15,401	15,747	11,603	461
Bermuda.....	1,941	10,700	10,177	10,965	7,301	-264
Canada.....	37,720	91,834	79,045	89,905	51,054	1,958
France.....	24,899	58,248	53,939	58,557	39,172	-208
Germany.....	37,953	107,282	100,348	105,470	71,638	1,801
Japan.....	83,548	331,991	305,191	336,216	253,565	-4,185
Netherlands.....	93,888	155,880	137,817	154,331	97,537	1,850
Netherlands Antilles.....	3,444	7,101	6,460	7,151	3,693	-47
South Korea.....	-195	9,922	9,575	10,085	8,639	-164
Sweden.....	5,722	22,333	20,929	22,199	15,291	210
Switzerland.....	15,776	52,249	48,521	51,588	25,832	652
United Kingdom.....	69,775	193,733	176,408	188,514	112,744	5,323
Manufacturing ²	205,488	484,561	461,250	480,005	317,499	5,105
Australia.....	20,134	14,031	12,580	13,979	8,958	-57
Belgium.....	*2,450	*5,006	*4,805	*5,189	*3,634	*-182
Bermuda.....	*759	*6,241	*5,877	*6,258	*3,903	*-15
Canada.....	21,071	45,126	43,082	44,514	31,289	704
France.....	14,867	35,798	34,198	35,590	24,106	288
Germany.....	19,428	48,158	45,956	47,342	31,216	893
Japan.....	17,202	58,740	57,140	60,064	45,996	-1,285
Netherlands.....	65,289	86,165	81,678	85,751	60,374	503
Netherlands Antilles.....	433	1,461	1,414	1,411	847	52
South Korea.....	-242	1,637	1,625	1,727	1,498	-90
Sweden.....	3,628	12,701	12,364	12,574	8,926	193
Switzerland.....	8,509	35,828	34,251	35,051	16,511	777
United Kingdom.....	24,136	101,448	95,481	97,919	57,364	3,624
Wholesale trade ²	43,164	393,246	382,188	393,089	329,486	502
Australia.....	*774	*1,443	*1,426	*1,450	*1,181	*-7
Belgium.....	382	1,314	*1,275	1,285	*1,203	29
Bermuda.....	*257	*1,912	*1,896	*1,900	*1,437	*11
Canada.....	1,308	7,563	7,386	7,565	5,989	-870
France.....	1,886	9,055	8,834	8,949	7,309	110
Germany.....	5,762	31,327	29,722	31,226	24,108	109
Japan.....	23,993	225,964	220,005	226,271	191,835	-296
Netherlands.....	1,732	20,965	19,943	20,455	16,602	815
Netherlands Antilles.....	*113	*506	*495	*520	*391	*-14
South Korea.....	-14	7,761	7,510	7,804	6,814	-44
Sweden.....	837	5,994	5,618	5,982	4,353	26
Switzerland.....	663	6,455	6,301	6,392	5,067	62
United Kingdom.....	3,145	40,801	40,218	40,811	35,871	-6
Finance, insurance, and real estate ²	108,976	113,743	58,880	112,993	24,388	369
Australia.....	423	436	*125	436	*77	-2
Belgium.....	281	196	*25	212	*6	-16
Bermuda.....	512	217	*141	240	*104	-24
Canada.....	11,598	16,104	8,822	16,090	3,043	-47
France.....	2,702	4,111	2,635	4,060	2,228	45
Germany.....	9,085	8,899	6,449	8,313	3,163	490
Japan.....	26,744	21,683	4,744	23,112	1,565	-1,469
Netherlands.....	19,012	22,435	12,109	21,636	4,961	696
Netherlands Antilles.....	1,635	551	264	624	*70	-72
South Korea.....	*123	*112	*35	*119	--	*-7
Sweden.....	1,054	1,886	1,328	1,908	*897	-27
Switzerland.....	6,297	5,824	4,079	5,814	*2,191	1
United Kingdom.....	19,463	23,244	14,643	21,755	4,676	1,442

Footnotes at end of table.

Foreign-Controlled Domestic Corporations, 1992

Table 2. -- Foreign-Controlled Domestic Corporations: Selected Items, by Selected Industrial Grouping and Selected Country -- Continued

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

Selected industrial grouping and selected country	Net income	Statutory special deductions		Income subject to tax	Total income tax	
		Total	Net operating loss deduction		Before credits	After credits
	(13)	(14)	(15)	(16)	(17)	(18)
All industries ^{1,2}	32,048	8,262	7,137	24,093	8,895	7,101
Australia.....	702	222	220	481	182	98
Belgium.....	709	39	*27	670	239	113
Bermuda.....	174	47	45	128	46	20
Canada.....	4,576	2,341	2,029	2,257	850	715
France.....	1,471	386	314	1,145	427	307
Germany.....	3,002	869	785	2,156	841	692
Japan.....	4,061	847	763	3,259	1,304	1,201
Netherlands.....	4,595	904	666	3,736	1,356	892
Netherlands Antilles.....	237	64	64	172	60	54
South Korea.....	72	12	9	60	20	20
Sweden.....	546	84	71	468	174	86
Switzerland.....	1,460	242	190	1,283	462	409
United Kingdom.....	8,094	1,541	1,332	6,585	2,337	2,045
Manufacturing ²	13,943	2,883	2,228	11,167	4,034	3,182
Australia.....	175	38	36	*139	56	50
Belgium.....	*3	*3	*2	*(P)	*7	*7
Bermuda.....	*109	*19	*19	*90	*32	*6
Canada.....	1,599	415	174	1,192	427	310
France.....	843	206	147	693	261	181
Germany.....	1,679	530	463	1,171	424	318
Japan.....	1,029	266	248	775	279	250
Netherlands.....	1,710	515	395	1,201	458	309
Netherlands Antilles.....	*103	*1	*1	*102	*35	*30
South Korea.....	*6	*6	*6	--	*(P)	*(P)
Sweden.....	345	54	48	294	109	37
Switzerland.....	1,197	92	79	1,107	395	343
United Kingdom.....	4,515	536	412	3,977	1,392	1,209
Wholesale trade ²	4,705	879	819	3,855	1,496	1,158
Australia.....	*19	*3	*3	*15	*5	*5
Belgium.....	*31	*23	*14	*8	*3	*3
Bermuda.....	*29	*2	*2	*27	*9	*9
Canada.....	142	33	33	109	36	36
France.....	200	31	26	170	58	51
Germany.....	373	115	114	258	139	134
Japan.....	1,622	321	301	1,325	579	558
Netherlands.....	1,128	84	71	1,045	357	87
Netherlands Antilles.....	*10	*1	*1	*8	*3	*3
South Korea.....	41	*6	*3	35	12	11
Sweden.....	94	*5	*2	90	36	21
Switzerland.....	131	50	49	81	28	28
United Kingdom.....	400	53	51	349	121	114
Finance, insurance, and real estate ²	6,749	1,782	1,422	5,130	1,857	1,720
Australia.....	68	*9	*9	*59	20	20
Belgium.....	*9	*2	*2	*7	*2	*2
Bermuda.....	18	*9	*8	*9	4	4
Canada.....	757	291	229	479	176	165
France.....	206	65	60	144	50	18
Germany.....	542	215	200	328	134	109
Japan.....	1,082	204	159	888	341	303
Netherlands.....	1,290	163	70	1,165	410	404
Netherlands Antilles.....	57	4	*4	53	18	17
South Korea.....	*4	*1	*1	*4	*1	*1
Sweden.....	*59	*22	*18	*41	*14	*14
Switzerland.....	102	78	*40	88	32	31
United Kingdom.....	2,099	623	550	1,505	533	527

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

¹ Includes industrial groups not specifically listed below.

² Includes countries not specifically listed below.

³ Less than \$500,000.

NOTE: This table presents separate data for the 13 largest countries, based on total receipts (column 8) for 1992, at the all industries level. Country information is based on the location of the owner's country of residence, incorporation, organization, creation, or administration, as reported on returns of foreign-controlled domestic corporations.

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Notice: The data on the following pages are the latest and most accurate available at time of publication. However, they are subject to continuous revision as more information becomes available. Data labeled as preliminary should be used with caution.

Selected Historical and Other Data

Table 1.--Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1975-1993

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

Item	1975	1980	1985	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns	82,229,332	93,902,469	101,660,287	113,717,138	114,730,123	113,604,503	114,601,819
Form 1040 returns ¹	54,527,726	57,122,592	67,006,425	69,270,236	68,992,987	65,870,679	66,358,259
Form 1040A returns ¹	27,701,606	36,779,877	18,124,702	25,917,288	26,605,992	28,768,327	27,850,427
Form 1040EZ returns ¹	N/A	N/A	16,529,160	18,529,614	19,131,143	18,965,496	20,393,132
Adjusted gross income (AGI) ²	947,784,873	1,613,731,497	2,305,951,483	3,405,427,348	3,464,533,661	3,629,129,550	3,723,339,880
Salaries and wages:							
Number of returns	73,520,046	83,802,109	87,198,001	96,729,912	97,066,245	96,263,895	98,003,356
Amount	795,399,462	1,349,842,802	1,928,200,978	2,599,401,271	2,674,260,752	2,805,703,266	2,892,120,390
Taxable interest received:							
Number of returns	40,378,240	49,019,575	64,526,434	70,369,662	70,161,547	67,280,674	65,233,312
Amount	43,433,554	102,009,444	182,109,194	227,083,888	209,411,465	162,343,280	131,140,527
Tax-exempt interest: ³							
Number of returns	n.a.	n.a.	n.a.	3,916,925	4,128,715	4,453,458	4,691,129
Amount	n.a.	n.a.	n.a.	40,228,405	43,111,140	45,728,471	46,459,032
Dividends in AGI: ⁴							
Number of returns	8,853,491	10,738,982	15,527,579	22,904,441	23,228,826	23,715,100	24,690,816
Amount	21,892,126	38,761,253	55,046,351	80,168,536	77,284,498	77,925,720	79,728,631
Business or profession net income:							
Number of returns	5,434,857	6,305,794	8,640,701	11,221,925	11,549,015	11,727,047	11,864,976
Amount	44,861,623	66,995,010	98,775,563	161,657,252	162,870,485	173,501,912	176,342,644
Business or profession net loss:							
Number of returns	1,807,685	2,575,325	3,259,640	3,415,666	3,480,310	3,593,419	3,768,073
Amount	5,440,145	11,865,856	20,002,986	20,227,059	21,006,471	19,499,758	20,637,964
Net capital gain in AGI: ⁶							
Number of returns	5,798,724	6,973,930	9,991,808	9,217,141	10,394,928	12,054,502	14,201,679
Amount	16,034,430	32,723,298	72,183,321	123,783,047	111,442,947	126,677,169	152,257,494
Net capital loss in AGI:							
Number of returns	2,513,399	1,955,544	2,667,409	5,070,741	4,614,075	4,436,100	4,206,780
Amount	1,727,272	3,063,698	3,905,541	9,551,854	8,667,127	8,447,633	8,085,593
Pensions and annuities in AGI: ⁷							
Number of returns	5,088,937	7,373,704	13,133,295	17,014,091	17,907,232	17,676,445	17,441,114
Amount	20,886,871	43,339,736	95,096,003	159,294,448	176,501,725	186,491,698	194,014,034
Unemployment compensation in AGI: ⁸							
Number of returns	N/A	1,798,210	4,771,546	8,014,136	9,931,421	10,309,533	9,655,286
Amount	N/A	2,028,456	6,355,539	15,453,147	23,309,714	31,393,169	27,586,208
Social security benefits in AGI:							
Number of returns	N/A	N/A	2,956,073	5,082,575	5,333,413	5,535,811	5,688,191
Amount	N/A	N/A	9,594,182	19,686,539	21,359,312	23,139,399	24,649,668
Rent net income: ⁹							
Number of returns	3,737,264	3,653,996	3,541,964	3,933,823	4,025,577	4,019,574	4,279,102
Amount	8,053,918	13,664,671	16,340,908	25,886,388	27,447,747	29,423,161	31,596,448
Rent net loss: ⁹							
Number of returns	2,834,547	3,809,821	5,390,750	5,163,186	5,101,001	4,927,819	4,760,586
Amount	4,621,220	13,464,274	36,163,023	33,450,215	33,252,799	29,799,973	28,327,060
Royalty net income: ¹⁰							
Number of returns	547,192	707,018	960,701	1,170,627	1,205,808	1,169,563	1,119,621
Amount	1,867,085	4,213,345	7,243,748	4,534,436	4,863,698	5,032,510	4,945,498
Royalty net loss: ¹⁰							
Number of returns	24,809	37,297	77,189	49,133	43,097	37,850	56,272
Amount	97,700	308,361	385,360	125,855	111,869	96,511	105,695
Partnership and S Corporation net income: ¹¹							
Number of returns	2,500,000	3,200,000	2,477,459	3,210,384	3,164,227	3,240,270	3,385,545
Amount	12,811,091	10,099,346	48,477,552	112,029,507	109,117,232	128,704,285	133,437,568
Partnership and S Corporation net loss:							
Number of returns ¹²	(¹³)	(¹³)	3,010,212	2,767,074	2,335,233	2,117,743	2,128,339
Amount ¹²	(¹³)	(¹³)	51,004,143	45,007,276	45,926,843	41,052,774	40,569,503
Estate or trust net income:							
Number of returns	676,691	865,381	1,075,119	444,953	414,875	424,883	428,226
Amount	2,740,733	4,974,127	10,328,599	4,633,163	4,313,452	4,664,394	5,091,374
Estate or trust net loss:							
Number of returns	56,990	40,916	73,534	74,127	62,331	57,847	55,537
Amount	186,410	414,096	652,621	467,976	608,053	701,176	526,949
Farm net income:							
Number of returns	1,340,485	1,123,085	891,562	996,360	934,032	895,900	899,302
Amount	10,112,147	9,938,950	6,493,117	11,395,305	9,544,222	10,042,249	9,474,244
Farm net loss:							
Number of returns	1,414,556	1,485,345	1,729,299	1,324,793	1,356,876	1,392,318	1,373,105
Amount	6,548,822	11,731,416	18,498,600	11,829,067	12,397,229	12,578,256	13,140,691
Total statutory adjustments:							
Number of returns	9,024,255	13,148,919	37,763,418	16,648,032	16,990,443	17,170,925	17,179,519
Amount ¹⁵	15,101,999	28,614,061	95,082,299	33,974,231	34,716,128	35,464,254	36,624,273
Individual Retirement Arrangements: ¹⁶							
Number of returns	1,211,794	2,564,421	16,205,846	5,223,737	4,666,078	4,477,720	4,385,422
Amount	1,436,443	3,430,894	38,211,574	9,858,219	9,030,177	8,696,060	8,527,400
Self-employed retirement plans:							
Number of returns	595,892	568,936	675,822	824,327	840,087	919,187	947,949
Amount	1,603,788	2,007,666	5,181,993	6,777,645	6,912,855	7,592,136	8,160,190
Deduction for self-employment tax:							
Number of returns	N/A	N/A	N/A	11,006,093	11,751,761	12,206,670	12,486,990
Amount	N/A	N/A	N/A	9,921,387	10,712,138	11,540,330	11,867,147

Selected Historical and Other Data

Table 1.--Individual Income Tax Returns: Selected Income and Tax Items for Specified Tax Years, 1975-1993--Continued

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

Item	1975	1980	1985	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Self-employed health insurance:							
Number of returns..... ¹⁷	N/A	N/A	N/A	2,754,040	3,047,949	2,825,883	2,944,725
Amount..... ¹⁷	N/A	N/A	N/A	1,627,356	1,906,288	1,367,088	2,101,234
Exemptions:							
Number of exemptions, total..... ¹⁸	212,202,596	227,925,098	244,180,202	227,549,246	231,296,627	230,547,002	232,920,023
Number, age 65 or over.....	9,937,208	11,847,168	16,748,810	N/A	N/A	N/A	N/A
Amount.....	159,140,845	227,569,280	253,720,447	465,985,366	491,084,150	523,042,222	540,540,132
Total deductions:							
Number of returns..... ¹⁹	81,585,541	88,491,251	96,848,626	112,795,712	113,794,693	112,612,850	113,662,380
Amount..... ¹⁹	233,181,778	346,000,155	554,733,523	789,941,575	818,773,883	848,479,238	872,538,153
Standard deductions:							
Number of returns, total..... ²⁰	55,511,480	59,540,969	57,000,442	80,620,774	81,304,774	80,072,236	80,840,916
Amount.....	100,921,181	127,972,016	149,709,998	331,456,520	351,076,010	366,533,607	382,134,445
Returns with additional standard deductions for age 65 or blindness:							
Number of returns.....	N/A	N/A	N/A	10,954,167	11,038,416	10,643,118	10,547,983
Amount.....	N/A	N/A	N/A	10,615,715	10,979,059	11,310,862	11,229,050
Itemized deductions: ²¹							
Number of returns.....	26,074,061	28,950,282	39,848,184	32,174,938	32,489,919	32,540,614	32,821,464
Amount..... ²¹	122,260,601	218,026,139	405,023,525	458,485,055	467,697,873	481,945,631	490,403,708
Medical and dental expense: ²²							
Number of returns.....	19,483,273	19,458,318	10,777,296	5,090,958	5,338,966	5,507,781	5,489,587
Amount.....	11,422,312	14,972,082	22,926,214	21,456,587	23,726,112	25,747,466	26,509,957
Taxes paid: ²³							
Number of returns.....	25,929,082	28,749,278	39,548,023	31,594,114	31,968,878	31,958,848	32,263,880
Amount.....	44,141,289	69,404,275	128,084,618	140,011,461	147,858,422	160,452,525	169,850,372
Interest paid: ²⁴							
Number of returns.....	23,385,461	26,676,836	36,286,822	29,394,600	27,418,495	27,347,034	27,497,691
Amount.....	38,885,282	91,187,006	180,094,578	208,354,360	213,725,293	208,655,776	200,189,793
Contributions:							
Number of returns.....	24,642,672	26,601,428	36,162,178	29,230,265	29,551,349	29,603,408	29,799,001
Amount.....	15,393,331	25,809,608	47,962,848	57,242,757	60,575,848	63,843,281	68,354,293
Taxable income: ²⁵							
Number of returns.....	65,852,602	88,104,696	96,124,046	93,148,332	92,717,816	90,717,400	90,831,069
Amount..... ²⁶	595,492,866	1,279,985,360	1,820,740,833	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706
Income tax before credits:							
Number of returns.....	65,854,734	76,135,819	85,994,216	93,089,368	92,635,791	90,633,192	90,754,509
Amount.....	132,452,044	256,294,315	332,165,333	453,127,579	454,502,664	482,630,873	508,893,963
Total tax credits:							
Number of returns..... ^{27, 28}	n.a.	19,674,483	20,995,285	12,483,535	12,736,913	12,733,252	13,221,602
Amount.....	8,069,846	7,215,839	10,248,044	6,831,187	7,286,497	7,749,139	8,158,947
Child care credit:							
Number of returns.....	n.a.	4,230,757	8,417,522	6,143,590	5,896,435	5,980,219	6,090,070
Amount.....	n.a.	956,439	3,127,702	2,549,004	2,520,549	2,527,188	2,559,319
Credit for the elderly and disabled:							
Number of returns.....	784,808	561,918	462,548	339,818	285,085	240,144	223,053
Amount.....	128,968	134,993	108,642	61,898	57,083	51,120	49,019
Foreign tax credit:							
Number of returns.....	n.a.	393,074	453,863	772,143	874,583	1,068,776	1,292,596
Amount.....	381,985	1,341,675	782,561	1,682,307	1,824,334	2,047,275	2,217,865
Investment credit: ²⁹							
Number of returns.....	n.a.	n.a.	(²⁹)	(²⁹)	(²⁹)	(²⁹)	(²⁹)
Amount.....	1,593,150	3,288,415	(²⁹)	(²⁹)	(²⁹)	(²⁹)	(²⁹)
General business credit: ²⁹							
Number of returns.....	N/A	N/A	4,614,307	262,573	259,625	252,151	255,132
Amount.....	N/A	N/A	4,791,132	616,288	522,507	574,633	578,304
Income tax after credits:							
Number of returns.....	61,483,928	73,840,395	82,762,130	89,844,225	88,717,148	86,708,399	86,420,482
Amount.....	124,382,197	249,078,475	321,917,289	446,296,392	447,216,167	474,881,734	500,735,016
Total income tax: ³⁰							
Number of returns.....	61,490,737	73,906,244	82,846,420	89,862,434	88,733,587	86,731,946	86,435,367
Amount.....	124,526,297	250,341,440	325,710,254	447,126,703	448,429,593	476,238,785	502,787,806
Minimum tax: ³¹							
Number of returns.....	20,188	94,599	N/A	N/A	N/A	N/A	N/A
Amount.....	144,099	412,638	N/A	N/A	N/A	N/A	N/A
Alternative minimum tax: ³¹							
Number of returns.....	N/A	122,670	427,688	132,103	243,672	287,183	334,615
Amount.....	N/A	850,326	3,791,672	830,313	1,213,426	1,357,063	2,052,790
Overpayments, total: ³²							
Number of returns.....	63,825,188	69,868,451	77,424,003	83,507,580	85,564,104	80,991,052	82,403,149
Amount.....	29,363,945	49,458,344	76,220,146	88,479,352	95,269,292	92,047,931	98,875,046
Overpayment refunds:							
Number of returns.....	62,660,424	68,232,903	74,914,665	80,514,484	82,402,017	77,840,969	79,275,446
Amount.....	27,252,870	46,680,072	68,933,993	78,103,385	84,043,194	78,879,540	84,776,869
Tax due at time of filing: ³³							
Number of returns.....	15,842,400	21,755,516	21,210,194	26,986,948	25,567,640	29,035,574	28,637,871
Amount.....	14,208,747	32,843,576	39,091,228	56,561,150	53,046,236	50,411,381	50,330,900

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UNITED STATES²								
Number of returns.....	115,060,797	44,527,163	28,659,814	21,203,912	12,273,171	4,278,407	3,107,722	1,010,608
Number with paid preparer's signature.....	57,070,701	19,415,624	13,908,058	11,382,312	6,894,725	2,481,143	2,108,500	880,339
Number of exemptions.....	253,489,483	69,838,621	64,374,134	55,939,823	37,045,420	13,326,543	9,760,852	3,204,090
Adjusted gross income (less deficit).....	3,720,610,776	261,339,962	622,373,528	828,312,156	741,079,510	365,231,400	407,328,660	494,945,560
Salaries and wages:								
Number of returns.....	97,606,968	34,713,542	24,696,469	19,285,586	11,373,561	3,946,595	2,747,437	843,778
Amount.....	2,880,337,902	245,154,068	496,844,426	690,222,075	621,807,883	297,635,967	289,600,901	239,072,582
Interest income:								
Number of returns.....	65,431,116	16,823,648	14,790,591	15,238,832	10,612,282	3,986,860	2,985,105	993,798
Amount.....	133,052,198	22,822,663	22,477,475	21,424,078	17,304,823	9,134,025	13,405,014	26,484,120
Dividends:								
Number of returns.....	24,819,456	5,277,264	4,567,327	5,307,469	4,620,547	2,188,861	2,033,698	824,290
Amount.....	81,239,203	7,821,074	9,542,157	11,329,348	10,924,861	6,804,237	11,591,239	23,226,286
Net capital gain (less loss):								
Number of returns.....	14,275,285	2,732,193	2,522,208	2,866,512	2,503,636	1,319,890	1,561,918	768,928
Amount.....	140,894,028	8,015,369	5,233,561	8,603,957	11,161,767	8,890,831	20,202,124	78,786,418
Taxable pensions and annuities:								
Number of returns.....	17,339,457	5,060,442	4,909,660	3,606,093	2,232,164	789,854	577,908	163,336
Amount.....	192,215,255	28,589,605	50,468,102	46,660,908	34,074,804	14,200,262	12,780,158	5,441,418
Unemployment compensation:								
Number of returns.....	9,613,641	3,250,925	2,885,762	2,127,080	1,004,590	231,889	102,057	11,338
Amount.....	28,367,400	8,647,876	9,009,486	6,413,808	3,089,984	768,964	388,746	48,536
Number of sole proprietorship returns.....	15,841,373	4,707,329	3,437,041	3,394,506	2,243,699	898,898	846,715	313,185
Number of farm returns (Schedule F).....	1,927,995	583,686	478,712	442,076	250,388	78,119	64,669	30,345
Total itemized deductions:								
Number of returns.....	33,482,180	2,144,349	5,078,148	9,499,034	9,064,936	3,815,054	2,924,366	956,293
Amount.....	514,508,086	33,167,452	52,889,092	102,625,958	120,304,952	66,743,999	73,060,497	65,716,135
Medical and dental expense:								
Number of returns.....	5,859,168	1,270,742	1,898,002	1,664,041	741,042	182,650	91,361	11,330
Amount.....	38,184,323	14,416,794	10,799,204	7,001,216	3,299,501	1,257,806	1,024,576	385,226
Taxes paid deductions:								
Number of returns.....	32,896,322	1,910,783	4,920,454	9,390,322	9,013,193	3,798,734	2,911,102	951,734
Amount.....	175,377,096	5,848,638	11,516,913	28,945,733	39,861,151	23,829,454	29,257,555	36,117,652
Interest paid deductions:								
Number of returns.....	27,831,752	1,266,649	3,759,217	8,035,812	8,051,298	3,393,306	2,529,148	796,322
Amount.....	203,920,162	9,246,603	19,452,328	45,105,026	53,168,659	28,170,381	29,117,774	19,659,391
Contributions:								
Number of returns.....	29,972,765	1,337,713	4,229,949	8,508,386	8,500,720	3,661,090	2,811,512	923,395
Amount.....	68,304,562	1,427,679	5,591,418	12,312,948	14,901,461	8,393,540	9,840,530	15,836,985
Taxable income:								
Number of returns.....	91,337,398	21,968,683	27,619,855	21,110,242	12,253,146	4,272,971	3,103,319	1,009,182
Amount.....	2,455,262,093	68,648,476	321,871,153	538,064,851	518,718,318	266,070,022	312,863,425	429,025,849
Total tax liability:								
Number of returns.....	93,736,009	24,285,400	27,686,925	21,117,802	12,256,610	4,274,496	3,104,924	1,009,852
Amount.....	532,213,236	13,849,786	51,982,016	91,214,525	95,970,023	57,352,553	78,779,938	143,064,395
Earned income credit:								
Number of returns.....	15,300,754	10,172,551	5,128,203	--	--	--	--	--
Amount.....	15,675,410	12,398,698	3,276,712	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	12,225,248	9,887,500	2,337,748	--	--	--	--	--
Amount.....	12,036,900	10,757,202	1,279,698	--	--	--	--	--
Overpayment:								
Number of returns.....	79,308,075	33,288,000	20,992,456	14,060,829	7,365,831	2,093,143	1,248,041	259,775
Amount.....	85,533,297	23,631,606	18,420,372	17,417,707	12,759,236	4,825,770	4,818,609	3,659,997
Tax due at time of filing:								
Number of returns.....	28,335,385	6,911,585	6,641,963	6,388,774	4,408,215	1,942,295	1,523,331	519,222
Amount.....	50,568,936	2,789,145	5,383,214	7,772,103	8,168,939	5,586,691	8,778,978	12,089,866

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALABAMA								
Number of returns.....	1,760,213	764,995	444,509	298,597	161,226	49,081	31,152	10,653
Number with paid preparer's signature.....	928,756	356,796	236,890	177,006	96,169	29,638	22,462	9,795
Number of exemptions.....	4,010,876	1,314,879	1,075,728	835,435	496,763	154,286	98,958	34,827
Adjusted gross income (less deficit).....	49,377,846	5,369,636	9,542,448	11,640,419	9,701,239	4,173,510	4,056,560	4,894,034
Salaries and wages:								
Number of returns.....	1,545,166	641,975	394,215	275,980	151,123	45,604	27,304	8,965
Amount.....	39,067,521	4,636,875	7,944,659	9,960,972	8,274,497	3,382,883	2,685,671	2,181,963
Interest income:								
Number of returns.....	798,963	200,875	185,680	193,271	134,035	44,932	29,698	10,472
Amount.....	1,489,038	255,776	271,736	250,998	207,032	104,189	147,789	251,519
Dividends:								
Number of returns.....	265,323	49,790	47,182	59,218	55,340	24,686	20,314	8,793
Amount.....	763,968	62,218	77,565	99,698	105,512	68,221	115,595	235,160
Net capital gain (less loss):								
Number of returns.....	154,561	27,320	26,831	32,207	28,903	14,428	16,355	8,517
Amount.....	1,329,486	52,192	61,565	103,458	132,531	103,602	236,500	639,638
Taxable pensions and annuities:								
Number of returns.....	252,818	72,917	73,823	54,221	32,427	10,753	6,918	1,759
Amount.....	2,796,610	430,079	771,028	699,103	499,902	199,388	153,895	43,216
Unemployment compensation:								
Number of returns.....	161,976	67,897	48,899	32,533	10,372	1,742	493	40
Amount.....	238,382	107,418	66,977	44,881	15,125	2,925	939	117
Number of sole proprietorship returns.....	219,588	73,235	52,157	45,461	27,240	9,544	8,542	3,409
Number of farm returns (Schedule F).....	42,857	11,037	9,885	10,830	6,868	2,008	1,464	765
Total itemized deductions:								
Number of returns.....	409,365	25,066	72,418	119,702	111,414	41,956	28,620	10,189
Amount.....	5,005,428	304,972	634,405	1,147,977	1,270,675	605,638	561,338	480,422
Medical and dental expense:								
Number of returns.....	100,512	18,348	37,508	30,855	11,025	1,952	744	80
Amount.....	420,011	147,188	129,490	88,861	35,992	9,809	6,496	2,175
Taxes paid deductions:								
Number of returns.....	404,095	22,189	71,021	119,033	111,192	41,890	28,583	10,187
Amount.....	1,161,088	50,437	75,227	208,402	295,989	157,714	165,477	207,843
Interest paid deductions:								
Number of returns.....	343,709	13,733	53,604	103,162	101,755	38,295	24,866	8,294
Amount.....	1,922,512	59,967	210,056	466,607	543,706	249,357	221,510	171,309
Contributions:								
Number of returns.....	376,479	17,790	63,715	110,462	106,334	40,574	27,675	9,929
Amount.....	1,118,131	26,121	118,532	232,019	278,499	137,911	143,242	181,808
Taxable income:								
Number of returns.....	1,321,997	340,437	431,595	298,022	161,122	49,049	31,127	10,645
Amount.....	31,059,325	1,022,863	4,627,601	7,565,605	7,003,735	3,175,221	3,265,871	4,398,429
Total tax liability:								
Number of returns.....	1,357,801	377,030	430,738	298,056	161,136	49,057	31,135	10,649
Amount.....	6,448,324	202,732	739,986	1,239,327	1,275,824	686,294	830,418	1,473,743
Earned income credit:								
Number of returns.....	387,945	273,856	114,091	--	--	--	--	--
Amount.....	433,371	354,156	79,214	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	324,487	269,176	55,311	--	--	--	--	--
Amount.....	348,570	317,417	31,152	--	--	--	--	--
Overpayment:								
Number of returns.....	1,298,418	628,686	341,555	202,082	93,241	20,718	9,848	2,288
Amount.....	1,393,773	576,122	334,956	233,237	142,476	40,093	35,511	31,379
Tax due at time of filing:								
Number of returns.....	380,488	87,524	91,614	88,546	62,854	25,998	17,907	6,045
Amount.....	650,985	36,360	71,808	99,237	109,303	73,982	113,934	146,361

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALASKA								
Number of returns.....	350,473	168,482	59,820	52,930	38,194	17,667	11,304	2,076
Number with paid preparer's signature.....	139,803	53,728	22,702	23,903	20,301	10,110	7,249	1,810
Number of exemptions.....	571,821	102,598	126,565	131,531	113,679	55,378	35,668	6,402
Adjusted gross income (less deficit).....	10,025,224	554,078	1,314,620	2,084,147	2,331,012	1,512,869	1,434,422	794,075
Salaries and wages:								
Number of returns.....	235,359	69,224	53,104	48,428	35,785	16,733	10,372	1,713
Amount.....	7,747,657	430,068	1,032,291	1,700,991	1,931,282	1,258,393	1,050,820	343,811
Interest income:								
Number of returns.....	171,470	52,991	26,982	33,379	29,951	15,598	10,544	2,025
Amount.....	225,679	25,662	23,543	35,004	39,146	27,580	37,050	37,694
Dividends:								
Number of returns.....	72,281	20,870	10,617	12,820	12,209	7,619	6,565	1,581
Amount.....	130,513	15,566	14,511	17,916	18,973	14,725	21,242	27,580
Net capital gain (less loss):								
Number of returns.....	33,925	5,317	4,032	6,128	7,040	4,806	5,077	1,525
Amount.....	247,178	11,193	8,348	16,015	28,228	28,448	60,358	94,588
Taxable pensions and annuities:								
Number of returns.....	33,974	4,315	6,982	8,093	7,595	4,024	2,630	335
Amount.....	489,368	24,721	73,496	120,736	127,593	73,292	59,968	9,561
Unemployment compensation:								
Number of returns.....	40,207	11,086	11,699	9,333	5,834	1,708	529	18
Amount.....	121,950	28,332	36,951	31,060	18,791	5,200	1,570	45
Number of sole proprietorship returns.....	55,563	13,949	10,871	11,719	10,107	4,593	3,484	840
Number of farm returns (Schedule F).....	1,024	159	124	218	215	143	129	36
Total itemized deductions:								
Number of returns.....	70,783	3,051	6,707	16,099	21,186	13,087	9,185	1,468
Amount.....	991,251	121,502	61,974	164,719	253,738	183,477	159,905	45,937
Medical and dental expense:								
Number of returns.....	7,983	1,534	1,991	2,250	1,579	440	174	15
Amount.....	119,222	94,589	7,479	7,779	5,890	2,001	1,229	255
Taxes paid deductions:								
Number of returns.....	66,457	2,378	5,798	14,851	20,209	12,742	9,029	1,450
Amount.....	129,887	4,050	8,113	22,273	35,673	26,742	25,279	7,757
Interest paid deductions:								
Number of returns.....	64,031	2,203	5,382	14,152	19,678	12,497	8,770	1,349
Amount.....	523,026	15,632	31,572	94,225	150,789	110,176	95,133	25,499
Contributions:								
Number of returns.....	59,333	1,483	4,837	12,874	18,203	11,951	8,611	1,374
Amount.....	143,045	1,907	7,563	21,743	36,933	27,982	28,075	18,842
Taxable income:								
Number of returns.....	316,743	136,773	57,930	52,821	38,179	17,663	11,301	2,076
Amount.....	7,181,351	212,091	722,468	1,431,772	1,721,092	1,174,646	1,180,769	738,512
Total tax liability:								
Number of returns.....	322,943	142,413	58,449	52,859	38,181	17,663	11,302	2,076
Amount.....	1,550,753	40,327	121,273	255,138	333,484	258,073	299,269	243,189
Earned income credit:								
Number of returns.....	19,498	11,341	8,157	--	--	--	--	--
Amount.....	16,129	11,599	4,530	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	13,503	10,612	2,891	--	--	--	--	--
Amount.....	10,244	8,881	1,362	--	--	--	--	--
Overpayment:								
Number of returns.....	162,744	58,679	38,964	31,817	20,755	7,968	4,113	448
Amount.....	181,709	32,665	32,369	40,839	38,006	17,688	13,233	6,909
Tax due at time of filing:								
Number of returns.....	170,421	99,536	18,904	19,514	16,138	8,989	6,256	1,084
Amount.....	184,689	14,207	18,957	29,726	34,507	26,428	36,949	23,915

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ARIZONA								
Number of returns.....	1,707,024	693,976	442,012	301,301	164,605	54,633	38,674	11,823
Number with paid preparer's signature.....	889,336	317,751	225,885	173,004	98,960	34,614	28,556	10,566
Number of exemptions.....	3,960,384	1,222,634	1,059,996	837,957	509,045	170,881	121,800	38,071
Adjusted gross income (less deficit).....	50,431,204	4,192,397	9,526,072	11,739,608	9,922,934	4,661,374	5,069,236	5,319,584
Salaries and wages:								
Number of returns.....	1,424,612	553,211	370,085	263,430	146,846	48,586	32,815	9,639
Amount.....	38,226,651	4,050,408	7,392,509	9,341,194	7,908,723	3,589,423	3,400,091	2,544,303
Interest income:								
Number of returns.....	874,047	224,010	213,122	202,776	136,224	49,740	36,591	11,584
Amount.....	1,959,324	328,471	362,910	348,271	270,346	139,939	209,322	300,066
Dividends:								
Number of returns.....	359,941	81,307	76,453	78,809	62,157	27,670	24,454	9,091
Amount.....	1,232,671	146,621	191,228	207,917	179,580	100,446	151,082	255,797
Net capital gain (less loss):								
Number of returns.....	245,709	52,302	50,850	51,729	40,661	19,618	21,381	9,168
Amount.....	1,812,000	95,915	85,876	152,937	203,323	158,868	321,946	793,134
Taxable pensions and annuities:								
Number of returns.....	289,934	80,230	86,116	63,711	37,166	12,319	8,280	2,112
Amount.....	3,557,437	472,649	940,338	933,835	667,832	257,211	206,602	78,969
Unemployment compensation:								
Number of returns.....	109,268	46,292	32,092	19,579	8,180	2,051	983	91
Amount.....	277,665	113,466	84,042	49,747	21,313	5,795	2,983	320
Number of sole proprietorship returns.....	238,072	74,551	54,612	51,287	31,718	11,970	10,500	3,434
Number of farm returns (Schedule F).....	7,313	1,923	1,476	1,542	1,050	481	516	325
Total itemized deductions:								
Number of returns.....	525,031	42,326	96,806	157,116	130,406	49,826	36,977	11,574
Amount.....	7,518,779	653,349	1,058,959	1,655,333	1,698,436	840,732	886,335	725,636
Medical and dental expense:								
Number of returns.....	122,790	28,451	41,140	34,335	14,241	3,118	1,381	124
Amount.....	855,926	330,161	310,088	122,371	58,189	18,568	12,869	3,680
Taxes paid deductions:								
Number of returns.....	519,309	39,522	95,213	156,228	130,092	49,754	36,935	11,565
Amount.....	1,950,279	72,259	143,489	352,723	442,207	250,468	308,725	380,408
Interest paid deductions:								
Number of returns.....	461,261	30,406	79,572	141,188	121,004	45,922	33,122	10,047
Amount.....	3,250,005	184,046	408,720	820,080	835,040	384,705	378,626	240,788
Contributions:								
Number of returns.....	469,158	28,348	82,469	141,766	122,434	47,682	35,398	11,061
Amount.....	919,669	28,432	97,857	193,128	210,376	108,507	125,966	155,404
Taxable income:								
Number of returns.....	1,313,948	324,042	420,629	299,950	164,340	54,562	38,620	11,805
Amount.....	31,968,319	1,057,547	4,677,329	7,440,385	6,888,936	3,411,886	3,914,143	4,578,095
Total tax liability:								
Number of returns.....	1,349,733	358,123	422,087	300,111	164,378	54,585	38,635	11,814
Amount.....	6,701,498	207,355	752,836	1,249,949	1,263,474	736,853	985,428	1,505,603
Earned income credit:								
Number of returns.....	269,853	183,973	85,880	--	--	--	--	--
Amount.....	281,772	225,670	56,102	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	223,529	179,861	43,668	--	--	--	--	--
Amount.....	226,583	201,342	25,240	--	--	--	--	--
Overpayment:								
Number of returns.....	1,144,307	524,814	309,237	182,341	88,053	22,805	13,787	3,270
Amount.....	1,129,941	385,458	258,099	205,881	136,279	49,874	53,832	40,517
Tax due at time of filing:								
Number of returns.....	453,988	105,004	116,615	107,441	69,425	28,634	20,826	6,043
Amount.....	741,423	41,320	87,358	126,531	129,290	86,063	130,301	140,559

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ARKANSAS								
Number of returns.....	994,988	444,776	269,031	166,555	74,723	20,273	14,535	5,095
Number with paid preparer's signature.....	550,895	225,270	150,356	99,132	46,239	13,505	11,683	4,710
Number of exemptions.....	2,303,132	792,207	672,675	481,328	231,298	63,456	46,101	16,067
Adjusted gross income (less deficit).....	25,664,608	3,003,339	5,769,334	6,450,644	4,468,334	1,724,136	1,924,313	2,324,507
Salaries and wages:								
Number of returns.....	847,066	360,609	233,458	150,901	67,737	17,885	12,162	4,314
Amount.....	19,531,241	2,595,451	4,630,469	5,322,973	3,581,772	1,244,388	1,138,086	1,018,102
Interest income:								
Number of returns.....	457,063	130,437	119,166	108,330	61,739	18,520	13,859	5,012
Amount.....	941,163	191,708	201,564	167,239	121,106	56,883	77,356	125,308
Dividends:								
Number of returns.....	169,825	37,093	39,006	39,881	28,738	10,967	9,960	4,180
Amount.....	516,181	45,273	59,252	62,367	53,266	30,735	49,985	215,302
Net capital gain (less loss):								
Number of returns.....	117,287	26,009	27,861	26,075	17,701	7,429	8,232	3,980
Amount.....	781,146	43,632	64,638	84,279	92,392	64,512	123,853	307,840
Taxable pensions and annuities:								
Number of returns.....	138,876	43,799	44,102	29,119	14,489	4,042	2,590	735
Amount.....	1,452,132	247,653	445,173	374,480	234,163	77,151	52,341	21,170
Unemployment compensation:								
Number of returns.....	86,022	36,632	28,874	16,004	3,753	554	193	12
Amount.....	199,042	81,464	67,861	37,331	9,801	1,803	734	47
Number of sole proprietorship returns.....	146,547	54,105	38,222	28,616	14,142	4,786	4,799	1,877
Number of farm returns (Schedule F).....	42,471	14,595	11,358	9,331	4,391	1,259	1,092	445
Total itemized deductions:								
Number of returns.....	191,417	13,723	33,252	56,901	51,192	17,688	13,713	4,948
Amount.....	2,516,413	239,835	313,832	545,547	582,470	262,597	288,457	283,674
Medical and dental expense:								
Number of returns.....	46,675	10,075	16,033	13,602	5,401	1,080	445	39
Amount.....	379,230	135,843	67,672	144,879	19,642	5,330	4,849	1,014
Taxes paid deductions:								
Number of returns.....	188,408	12,128	32,349	56,569	51,065	17,662	13,691	4,944
Amount.....	768,780	13,320	64,677	127,181	182,172	94,392	122,223	164,813
Interest paid deductions:								
Number of returns.....	151,919	7,225	22,897	47,290	44,824	15,047	10,869	3,767
Amount.....	774,575	33,416	84,856	195,711	213,576	89,613	88,718	68,685
Contributions:								
Number of returns.....	164,848	8,755	26,388	48,899	46,554	16,605	12,925	4,722
Amount.....	495,381	13,829	51,265	104,605	116,631	53,412	64,253	91,386
Taxable income:								
Number of returns.....	737,818	196,210	260,755	166,306	74,673	20,259	14,520	5,095
Amount.....	15,641,203	602,447	2,767,225	4,177,872	3,221,853	1,305,548	1,533,040	2,033,220
Total tax liability:								
Number of returns.....	769,699	227,437	261,393	166,305	74,684	20,262	14,524	5,094
Amount.....	3,249,651	129,507	456,037	690,977	595,104	290,748	397,986	689,292
Earned income credit:								
Number of returns.....	204,792	139,162	65,630	--	--	--	--	--
Amount.....	215,613	172,165	43,449	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	165,551	135,588	29,963	--	--	--	--	--
Amount.....	165,744	149,389	16,355	--	--	--	--	--
Overpayment:								
Number of returns.....	704,553	349,761	195,822	105,198	39,893	7,935	4,641	1,303
Amount.....	702,552	285,745	181,139	113,828	60,752	17,403	19,328	24,359
Tax due at time of filing:								
Number of returns.....	231,508	58,633	64,146	55,657	31,484	10,880	8,004	2,704
Amount.....	415,136	25,735	55,257	72,542	72,256	47,249	70,804	71,294

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CALIFORNIA								
Number of returns.....	13,218,412	5,090,278	3,120,591	2,367,007	1,450,143	595,318	457,740	137,335
Number with paid preparer's signature.....	7,346,926	2,509,409	1,671,090	1,394,217	929,947	392,501	328,833	120,929
Number of exemptions.....	30,677,544	9,404,136	7,399,686	6,025,205	4,224,069	1,810,202	1,392,563	421,683
Adjusted gross income (less deficit).....	451,175,269	24,972,496	67,942,433	92,440,090	88,060,833	50,960,234	59,951,619	66,847,565
Salaries and wages:								
Number of returns.....	11,050,529	3,952,665	2,635,040	2,098,607	1,314,398	542,403	397,572	109,844
Amount.....	348,874,020	28,981,982	53,845,374	75,812,465	72,708,968	41,712,795	43,028,641	32,783,794
Interest income:								
Number of returns.....	7,245,243	1,674,656	1,545,475	1,666,865	1,236,836	549,825	437,055	134,531
Amount.....	16,864,078	2,615,680	2,376,960	2,518,444	2,238,425	1,300,887	2,059,909	3,753,773
Dividends:								
Number of returns.....	2,702,258	529,626	461,670	558,184	502,095	272,326	273,797	104,560
Amount.....	9,550,334	959,129	1,128,259	1,346,195	1,260,132	815,444	1,378,260	2,642,915
Net capital gain (less loss):								
Number of returns.....	1,665,792	299,586	263,727	318,628	294,876	172,274	216,585	100,116
Amount.....	18,691,396	1,457,174	488,806	867,030	1,258,443	1,115,006	2,814,777	10,710,160
Taxable pensions and annuities:								
Number of returns.....	1,800,034	452,088	483,733	389,001	266,841	107,195	80,630	20,546
Amount.....	22,820,060	2,759,788	5,358,431	5,602,788	4,461,551	1,995,078	1,856,982	785,441
Unemployment compensation:								
Number of returns.....	1,388,374	554,085	376,989	254,066	137,399	41,213	22,161	2,461
Amount.....	4,141,962	1,521,780	1,199,001	787,273	425,603	126,573	72,673	9,059
Number of sole proprietorship returns.....	2,168,903	696,940	417,489	420,334	313,823	142,804	133,544	43,969
Number of farm returns (Schedule F).....	71,224	17,227	12,330	14,004	11,797	5,721	6,390	3,755
Total itemized deductions:								
Number of returns.....	4,566,216	371,186	697,908	1,210,107	1,150,316	552,823	447,851	136,025
Amount.....	92,305,339	7,238,433	9,420,724	16,797,741	19,715,602	12,250,085	14,277,417	12,607,337
Medical and dental expense:								
Number of returns.....	822,322	200,966	243,617	220,171	108,737	30,819	16,130	1,882
Amount.....	5,982,358	2,398,849	1,619,017	1,079,924	491,265	178,945	162,293	52,064
Taxes paid deductions:								
Number of returns.....	4,521,730	345,865	686,112	1,205,127	1,148,719	552,414	447,545	135,948
Amount.....	27,518,873	1,238,312	1,748,548	3,580,105	5,113,987	3,646,896	5,061,921	7,129,104
Interest paid deductions:								
Number of returns.....	3,878,032	278,082	551,389	1,027,755	1,014,006	495,802	393,733	117,265
Amount.....	43,477,026	2,903,869	4,440,998	8,879,279	10,396,746	6,201,784	6,676,395	3,977,954
Contributions:								
Number of returns.....	4,063,854	212,932	584,056	1,098,572	1,080,459	529,145	428,387	130,303
Amount.....	8,810,428	202,252	712,866	1,534,082	1,834,167	1,129,948	1,333,490	2,063,623
Taxable income:								
Number of returns.....	9,963,903	2,116,587	2,882,743	2,335,755	1,442,698	593,184	456,051	136,885
Amount.....	285,553,138	6,832,642	32,833,016	56,986,615	57,485,082	34,455,107	42,777,946	54,182,730
Total tax liability:								
Number of returns.....	10,339,804	2,459,903	2,904,036	2,342,805	1,445,158	593,994	456,797	137,111
Amount.....	63,907,920	1,543,425	5,391,903	9,936,642	10,804,247	7,363,931	10,730,571	18,137,201
Earned income credit:								
Number of returns.....	2,173,191	1,582,614	590,577	--	--	--	--	--
Amount.....	2,299,819	1,923,973	375,845	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	1,862,010	1,535,631	326,379	--	--	--	--	--
Amount.....	1,882,977	1,691,292	191,684	--	--	--	--	--
Overpayment:								
Number of returns.....	8,925,605	3,775,642	2,191,672	1,512,003	882,967	319,664	204,185	39,472
Amount.....	11,035,973	3,021,710	1,939,435	2,035,189	1,743,616	845,248	863,581	587,192
Tax due at time of filing:								
Number of returns.....	3,388,811	791,177	810,114	764,925	503,508	243,434	207,903	67,750
Amount.....	6,663,216	360,531	694,477	1,007,141	1,022,878	726,270	1,214,970	1,636,949

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
COLORADO								
Number of returns.....	1,688,397	621,831	421,787	320,341	191,887	67,871	50,024	14,876
Number with paid preparer's signature.....	817,646	254,922	195,816	172,691	107,345	39,234	34,730	12,908
Number of exemptions.....	3,583,387	860,427	901,676	834,015	576,000	209,126	156,262	45,881
Adjusted gross income (less deficit).....	55,892,623	3,394,100	9,181,616	12,526,557	11,602,309	5,794,005	6,569,010	6,825,027
Salaries and wages:								
Number of returns.....	1,446,036	496,320	364,482	289,591	176,894	62,300	44,252	12,197
Amount.....	42,570,053	3,498,937	7,332,557	10,248,412	9,504,934	4,554,593	4,473,057	2,957,563
Interest income:								
Number of returns.....	1,006,531	248,660	225,621	237,685	168,134	63,688	48,265	14,478
Amount.....	1,910,229	323,022	285,292	296,847	254,120	143,156	213,655	394,138
Dividends:								
Number of returns.....	421,721	86,848	75,177	93,086	82,124	38,507	34,125	11,854
Amount.....	1,155,483	120,713	139,368	166,625	167,668	109,811	174,560	278,740
Net capital gain (less loss):								
Number of returns.....	271,987	51,320	47,259	56,208	50,011	26,232	29,144	11,813
Amount.....	2,559,691	142,105	99,458	176,798	242,198	200,966	441,103	1,257,063
Taxable pensions and annuities:								
Number of returns.....	241,214	57,036	67,532	55,978	36,261	13,039	9,223	2,145
Amount.....	2,978,525	334,241	740,312	796,630	606,920	245,377	199,883	55,161
Unemployment compensation:								
Number of returns.....	88,758	27,395	28,415	20,357	9,405	2,170	924	92
Amount.....	244,643	72,555	79,251	56,282	26,699	6,449	3,022	385
Number of sole proprietorship returns.....	292,701	78,416	64,510	66,924	44,232	17,566	15,773	5,280
Number of farm returns (Schedule F).....	27,918	8,790	6,519	6,050	3,588	1,240	1,223	508
Total itemized deductions:								
Number of returns.....	571,755	33,730	89,632	171,110	153,226	62,065	47,763	14,229
Amount.....	7,918,087	434,711	879,712	1,732,200	1,953,560	1,089,224	1,068,255	760,425
Medical and dental expense:								
Number of returns.....	96,725	20,744	30,916	28,737	12,128	2,808	1,263	129
Amount.....	487,925	136,368	117,270	90,826	44,431	83,518	11,424	4,087
Taxes paid deductions:								
Number of returns.....	566,426	31,090	88,131	170,336	152,953	61,996	47,898	14,222
Amount.....	2,364,891	90,411	178,293	422,737	565,495	325,153	387,675	395,127
Interest paid deductions:								
Number of returns.....	511,131	23,392	75,083	156,547	143,624	57,577	42,898	12,010
Amount.....	3,592,285	152,135	372,945	892,937	973,411	472,648	455,769	272,440
Contributions:								
Number of returns.....	504,776	20,767	73,025	150,304	142,328	59,094	45,612	13,646
Amount.....	960,775	20,083	79,721	184,355	221,543	124,489	146,457	184,127
Taxable income:								
Number of returns.....	1,391,309	339,471	408,203	319,463	191,723	67,820	49,973	14,656
Amount.....	37,634,670	1,092,800	4,855,446	8,103,633	8,115,257	4,265,426	5,153,312	6,048,796
Total tax liability:								
Number of returns.....	1,424,355	370,676	409,915	319,505	191,757	67,839	49,999	14,664
Amount.....	8,136,012	216,894	794,973	1,385,619	1,507,700	927,934	1,307,317	1,995,577
Earned income credit:								
Number of returns.....	175,344	108,862	66,482	--	--	--	--	--
Amount.....	173,633	132,139	41,494	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	133,657	104,713	28,944	--	--	--	--	--
Amount.....	127,409	111,721	15,687	--	--	--	--	--
Overpayment:								
Number of returns.....	1,047,971	443,131	278,235	182,770	96,403	26,849	16,977	3,606
Amount.....	963,818	262,695	206,099	192,746	139,457	55,319	62,622	44,879
Tax due at time of filing:								
Number of returns.....	536,615	121,313	129,012	126,248	87,554	37,044	27,637	7,807
Amount.....	965,465	47,894	103,295	155,491	167,617	116,138	175,346	199,684

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
CONNECTICUT								
Number of returns.....	1,552,730	483,440	352,651	306,629	217,060	91,774	73,387	27,789
Number with paid preparer's signature.....	716,848	184,987	151,041	150,276	114,664	48,604	44,768	22,508
Number of exemptions.....	3,201,292	592,046	675,936	710,937	623,860	279,522	229,167	89,824
Adjusted gross income (less deficit).....	67,654,719	2,278,101	7,779,788	12,047,283	13,205,435	7,859,177	9,699,871	14,785,064
Salaries and wages:								
Number of returns.....	1,301,368	343,805	298,332	278,398	203,295	86,294	66,987	24,257
Amount.....	52,708,242	2,223,036	5,997,495	9,926,420	11,241,169	6,683,200	7,483,915	9,153,008
Interest income:								
Number of returns.....	1,119,569	260,241	220,401	249,147	201,426	88,820	72,008	27,526
Amount.....	2,239,807	344,714	329,957	336,292	284,954	153,827	230,128	559,934
Dividends:								
Number of returns.....	466,867	99,608	73,824	88,901	84,996	47,099	48,998	23,441
Amount.....	1,780,718	150,473	178,047	226,384	226,714	148,196	273,289	577,615
Net capital gain (less loss):								
Number of returns.....	246,572	42,518	34,490	43,778	43,532	26,207	35,173	20,874
Amount.....	2,984,659	100,879	51,816	99,089	150,349	137,274	350,309	2,094,943
Taxable pensions and annuities:								
Number of returns.....	258,610	71,552	65,821	52,496	36,932	15,020	12,432	4,357
Amount.....	2,902,407	383,770	634,019	650,925	535,520	257,265	272,449	168,459
Unemployment compensation:								
Number of returns.....	170,372	41,086	49,903	41,383	27,514	6,741	3,235	510
Amount.....	666,306	150,010	206,720	163,909	103,076	25,672	14,480	2,439
Number of sole proprietorship returns.....	208,748	44,147	37,104	44,860	38,572	18,031	18,452	7,582
Number of farm returns (Schedule F).....	2,685	695	476	535	429	192	209	149
Total itemized deductions:								
Number of returns.....	585,515	30,662	66,605	139,748	164,856	84,453	71,649	27,542
Amount.....	10,634,398	568,225	849,285	1,638,304	2,324,663	1,505,662	1,849,784	1,898,476
Medical and dental expense:								
Number of returns.....	86,904	18,775	25,586	23,580	12,728	3,696	2,245	294
Amount.....	664,746	191,071	203,580	131,428	69,295	29,463	29,780	10,129
Taxes paid deductions:								
Number of returns.....	580,985	28,082	65,489	139,218	164,661	84,397	71,613	27,525
Amount.....	4,388,811	131,142	270,008	538,537	881,813	617,755	809,317	1,140,238
Interest paid deductions:								
Number of returns.....	497,294	18,813	49,421	119,228	147,611	75,432	62,958	23,831
Amount.....	4,341,213	211,964	278,455	751,364	1,070,803	648,024	760,361	620,240
Contributions:								
Number of returns.....	541,146	19,932	57,460	127,996	156,741	82,041	69,983	26,993
Amount.....	1,099,017	15,277	53,135	129,383	192,278	134,888	187,594	386,462
Taxable income:								
Number of returns.....	1,340,696	284,340	342,293	304,822	216,525	91,649	73,296	27,771
Amount.....	48,390,474	881,639	4,412,704	8,038,310	9,179,973	5,678,149	7,345,776	12,853,923
Total tax liability:								
Number of returns.....	1,359,943	300,592	344,679	305,270	216,624	91,677	73,324	27,777
Amount.....	11,443,060	169,352	713,645	1,405,163	1,714,400	1,217,049	1,842,000	4,381,451
Earned income credit:								
Number of returns.....	84,856	47,113	37,743	--	--	--	--	--
Amount.....	76,668	54,267	22,401	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	58,822	44,905	13,917	--	--	--	--	--
Amount.....	51,439	44,571	8,868	--	--	--	--	--
Overpayment:								
Number of returns.....	1,049,843	331,136	260,586	215,651	145,749	53,652	35,171	7,898
Amount.....	1,384,011	183,944	226,983	307,273	295,327	133,474	135,251	101,758
Tax due at time of filing:								
Number of returns.....	396,229	97,993	77,764	78,854	62,300	33,545	31,291	14,482
Amount.....	843,261	38,184	65,147	96,686	108,644	83,716	150,250	300,634

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DELAWARE								
Number of returns.....	330,809	115,378	81,995	63,630	41,426	15,546	10,150	2,684
Number with paid preparer's signature.....	141,373	39,848	33,478	31,244	21,222	7,636	5,704	2,241
Number of exemptions.....	712,374	166,226	173,604	159,030	124,423	48,948	31,807	8,336
Adjusted gross income (less deficit).....	11,423,905	789,540	1,778,547	2,497,308	2,512,821	1,326,547	1,308,506	1,210,637
Salaries and wages:								
Number of returns.....	285,414	92,637	70,398	57,858	38,589	14,591	9,174	2,167
Amount.....	8,804,393	637,676	1,393,443	2,043,527	2,106,406	1,104,946	963,530	554,864
Interest income:								
Number of returns.....	192,531	43,855	40,899	45,146	35,708	14,470	9,809	2,644
Amount.....	337,736	53,766	60,077	59,048	48,275	25,818	34,923	55,829
Dividends:								
Number of returns.....	88,882	15,900	15,408	19,543	18,683	9,454	7,567	2,327
Amount.....	383,042	21,338	32,071	42,133	43,574	28,468	51,114	164,344
Net capital gain (less loss):								
Number of returns.....	38,558	5,838	6,038	7,806	7,468	4,340	5,017	2,051
Amount.....	348,752	10,061	10,417	21,574	32,572	25,223	59,195	189,710
Taxable pensions and annuities:								
Number of returns.....	60,105	14,983	16,483	13,223	9,078	3,406	2,322	610
Amount.....	749,046	88,723	182,645	184,019	147,656	65,376	56,178	24,450
Unemployment compensation:								
Number of returns.....	26,639	7,199	7,066	6,821	4,222	1,058	252	21
Amount.....	71,701	18,248	21,939	18,298	10,066	2,293	788	70
Number of sole proprietorship returns.....	35,830	8,320	7,574	8,454	6,127	2,495	2,165	695
Number of farm returns (Schedule F).....	2,622	734	626	628	377	121	88	48
Total itemized deductions:								
Number of returns.....	112,882	4,907	14,820	32,261	33,582	14,687	9,965	2,660
Amount.....	1,605,636	59,937	130,157	322,398	424,359	242,920	234,637	191,227
Medical and dental expense:								
Number of returns.....	13,749	2,810	4,393	3,896	1,851	479	276	44
Amount.....	90,012	26,167	25,857	17,222	10,379	3,630	4,264	2,493
Taxes paid deductions:								
Number of returns.....	111,628	4,276	14,473	32,069	33,530	14,668	9,957	2,655
Amount.....	549,704	10,706	23,155	86,744	139,238	89,838	98,525	101,499
Interest paid deductions:								
Number of returns.....	98,987	3,038	11,919	28,930	30,919	13,413	8,631	2,137
Amount.....	695,748	17,943	59,271	164,274	204,859	107,008	93,558	48,835
Contributions:								
Number of returns.....	103,030	3,206	12,367	29,036	31,831	14,307	9,710	2,573
Amount.....	215,738	3,130	14,142	36,487	49,870	31,146	31,924	49,038
Taxable income:								
Number of returns.....	276,572	63,470	79,887	63,468	41,389	15,537	10,139	2,682
Amount.....	7,566,141	204,428	961,003	1,651,661	1,761,096	967,803	1,004,345	1,015,806
Total tax liability:								
Number of returns.....	279,267	66,189	79,837	63,487	41,391	15,539	10,141	2,683
Amount.....	1,572,621	36,823	152,129	277,822	319,338	204,606	247,527	334,376
Earned income credit:								
Number of returns.....	37,687	23,948	13,739	--	--	--	--	--
Amount.....	38,275	29,342	8,933	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	29,472	23,458	6,014	--	--	--	--	--
Amount.....	29,479	26,167	3,312	--	--	--	--	--
Overpayment:								
Number of returns.....	232,560	89,818	62,000	43,335	25,316	7,529	3,940	622
Amount.....	241,447	61,007	52,921	53,353	40,732	15,102	12,145	6,187
Tax due at time of filing:								
Number of returns.....	81,839	17,238	17,492	18,311	14,683	7,357	5,333	1,425
Amount.....	130,064	6,475	13,555	20,186	22,765	16,550	24,092	26,441

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
DISTRICT OF COLUMBIA								
Number of returns.....	289,362	97,423	91,498	52,386	23,650	9,838	10,280	4,287
Number with paid preparer's signature.....	120,406	38,936	35,487	21,079	10,770	4,812	5,932	3,390
Number of exemptions.....	560,508	164,063	186,638	100,207	48,757	22,567	26,174	12,102
Adjusted gross income (less deficit).....	10,235,729	533,859	2,002,956	2,009,887	1,431,977	844,812	1,380,167	2,032,072
Salaries and wages:								
Number of returns.....	244,206	77,251	79,946	46,015	20,501	8,576	8,732	3,185
Amount.....	7,483,763	599,726	1,677,080	1,652,641	1,126,946	650,338	961,284	815,749
Interest income:								
Number of returns.....	136,367	27,189	34,193	32,761	19,304	8,926	9,776	4,218
Amount.....	334,082	42,521	29,579	40,926	37,575	26,665	44,617	112,197
Dividends:								
Number of returns.....	52,495	8,329	8,181	10,818	9,049	5,164	7,245	3,709
Amount.....	329,556	13,537	15,674	25,401	31,068	26,203	61,233	156,440
Net capital gain (less loss):								
Number of returns.....	28,730	3,707	3,418	4,766	4,897	3,189	5,330	3,423
Amount.....	539,285	45,816	8,174	13,540	20,406	20,407	67,225	363,716
Taxable pensions and annuities:								
Number of returns.....	46,521	11,177	14,274	10,136	5,476	2,266	2,310	882
Amount.....	852,137	90,357	213,241	208,892	147,531	70,471	82,625	39,019
Unemployment compensation:								
Number of returns.....	15,167	7,268	5,236	1,596	663	217	158	29
Amount.....	59,565	25,463	22,558	6,797	2,896	961	779	109
Number of sole proprietorship returns.....	31,916	9,468	6,321	5,529	3,826	2,195	2,993	1,584
Number of farm returns (Schedule F).....	253	23	28	36	43	27	52	44
Total itemized deductions:								
Number of returns.....	91,948	5,590	17,944	25,750	19,179	9,176	10,050	4,259
Amount.....	1,781,944	152,538	209,729	295,025	279,309	179,043	293,709	372,592
Medical and dental expense:								
Number of returns.....	23,224	3,463	9,126	6,729	2,564	735	508	99
Amount.....	225,317	95,264	67,817	27,625	15,420	6,450	7,926	4,815
Taxes paid deductions:								
Number of returns.....	90,207	4,844	17,376	25,492	19,068	9,153	10,019	4,255
Amount.....	613,113	8,312	31,495	83,334	100,554	70,734	126,584	192,100
Interest paid deductions:								
Number of returns.....	61,213	3,005	9,248	16,708	13,399	6,964	8,184	3,705
Amount.....	587,819	35,865	49,589	98,607	100,542	67,085	116,213	119,917
Contributions:								
Number of returns.....	84,602	3,944	16,353	24,008	17,918	8,621	9,627	4,131
Amount.....	282,569	5,724	35,911	56,818	43,912	24,512	35,872	79,820
Taxable income:								
Number of returns.....	237,615	48,553	89,086	52,075	23,557	9,813	10,253	4,278
Amount.....	6,969,167	170,098	1,090,905	1,379,092	1,026,317	614,241	1,032,713	1,655,801
Total tax liability:								
Number of returns.....	237,443	50,390	87,030	52,088	23,568	9,822	10,259	4,286
Amount.....	1,620,314	30,903	164,106	243,692	210,914	140,782	267,542	562,375
Earned income credit:								
Number of returns.....	51,008	31,609	19,399	--	--	--	--	--
Amount.....	52,944	40,082	12,861	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	41,382	31,342	10,040	--	--	--	--	--
Amount.....	42,172	36,479	5,693	--	--	--	--	--
Overpayment:								
Number of returns.....	200,485	73,899	67,955	34,573	13,996	5,033	4,152	877
Amount.....	247,363	68,113	63,679	46,334	27,034	13,053	15,825	13,326
Tax due at time of filing:								
Number of returns.....	73,080	15,393	21,767	16,386	8,503	4,054	4,827	2,150
Amount.....	138,739	7,162	15,624	19,112	16,328	11,474	23,600	45,441

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
FLORIDA								
Number of returns.....	6,282,136	2,614,299	1,675,757	1,049,733	547,809	185,160	147,273	62,105
Number with paid preparer's signature.....	3,066,262	1,158,583	785,299	540,887	302,245	112,724	110,202	56,322
Number of exemptions.....	13,840,309	4,435,432	3,817,151	2,763,617	1,619,752	561,905	451,290	191,162
Adjusted gross income (less deficit).....	183,995,295	15,426,145	35,933,493	40,788,862	33,007,196	15,818,418	19,565,059	33,456,122
Salaries and wages:								
Number of returns.....	5,037,648	1,996,046	1,367,117	887,750	468,475	155,938	115,883	46,439
Amount.....	133,379,339	14,699,730	26,932,237	31,037,231	24,907,539	11,366,606	11,735,777	12,700,218
Interest income:								
Number of returns.....	3,337,864	929,563	853,695	727,579	457,381	168,737	139,964	60,945
Amount.....	10,660,546	1,621,948	1,760,423	1,631,918	1,268,849	675,182	1,113,965	2,588,261
Dividends:								
Number of returns.....	1,457,544	353,535	329,444	303,776	223,511	98,371	98,017	50,890
Amount.....	7,453,898	754,110	1,001,516	1,098,423	958,505	574,347	966,869	2,100,127
Net capital gain (less loss):								
Number of returns.....	959,059	211,089	202,949	193,599	146,420	70,463	84,816	49,723
Amount.....	12,010,935	563,863	333,858	639,194	852,329	676,514	1,587,155	7,358,021
Taxable pensions and annuities:								
Number of returns.....	1,121,692	319,414	338,772	234,612	135,562	45,325	35,173	12,834
Amount.....	14,184,935	1,839,718	3,687,551	3,550,759	2,579,822	1,022,840	949,891	554,354
Unemployment compensation:								
Number of returns.....	362,053	150,137	108,406	65,724	27,260	6,669	3,422	435
Amount.....	1,094,762	404,129	345,631	213,434	92,126	24,245	13,350	1,848
Number of sole proprietorship returns.....	869,142	317,671	202,059	162,108	95,927	37,095	36,980	17,302
Number of farm returns (Schedule F).....	33,720	8,835	6,779	6,853	5,135	2,165	2,266	1,687
Total itemized deductions:								
Number of returns.....	1,523,009	151,558	306,680	411,966	336,338	142,210	123,041	51,216
Amount.....	21,996,941	2,256,780	3,165,086	4,315,799	4,141,169	2,217,043	2,707,137	3,193,926
Medical and dental expense:								
Number of returns.....	405,515	91,030	135,446	109,097	49,358	12,770	6,872	942
Amount.....	2,595,325	915,245	749,405	463,882	248,819	92,451	91,234	34,289
Taxes paid deductions:								
Number of returns.....	1,428,508	129,941	276,894	387,120	324,723	138,872	120,486	50,472
Amount.....	4,134,915	361,891	437,451	638,098	679,502	407,648	611,819	998,506
Interest paid deductions:								
Number of returns.....	1,307,789	109,682	249,120	362,152	306,369	129,137	108,102	43,227
Amount.....	10,014,399	730,809	1,315,960	2,151,191	2,138,926	1,088,094	1,268,532	1,320,887
Contributions:								
Number of returns.....	1,322,713	96,616	252,846	362,642	310,407	134,322	116,764	49,116
Amount.....	3,450,191	92,568	319,111	564,306	620,343	349,801	478,767	1,025,294
Taxable income:								
Number of returns.....	4,858,429	1,253,369	1,620,411	1,044,569	546,485	184,747	146,882	61,966
Amount.....	131,851,069	4,136,633	18,328,296	27,009,193	24,098,252	12,151,345	15,840,602	30,286,747
Total tax liability:								
Number of returns.....	5,015,399	1,407,512	1,622,303	1,044,982	546,707	184,850	147,003	62,042
Amount.....	29,539,064	843,288	2,945,095	4,531,390	4,496,560	2,658,187	4,027,554	10,036,990
Earned income credit:								
Number of returns.....	917,427	623,818	293,609	--	--	--	--	--
Amount.....	967,982	775,105	192,876	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	740,826	605,016	135,810	--	--	--	--	--
Amount.....	738,431	664,191	74,240	--	--	--	--	--
Overpayment:								
Number of returns.....	4,260,624	1,982,929	1,204,842	648,295	286,679	74,925	48,799	14,155
Amount.....	4,512,477	1,504,283	1,064,058	789,403	494,179	186,910	233,521	240,125
Tax due at time of filing:								
Number of returns.....	1,542,250	365,639	397,505	348,199	227,455	94,535	77,355	31,562
Amount.....	3,093,070	164,459	315,734	423,362	449,681	310,198	526,231	903,404

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
GEORGIA								
Number of returns.....	3,022,938	1,193,694	782,807	531,172	304,684	107,409	78,509	24,663
Number with paid preparer's signature.....	1,488,855	534,075	369,021	281,381	168,355	60,634	53,691	21,698
Number of exemptions.....	6,653,510	1,926,182	1,759,049	1,398,433	911,314	332,580	247,240	78,712
Adjusted gross income (less deficit).....	94,470,361	7,714,830	16,878,345	20,725,315	18,418,783	9,164,080	10,295,956	11,273,053
Salaries and wages:								
Number of returns.....	2,684,622	1,007,024	704,230	493,207	287,165	100,878	71,072	21,046
Amount.....	75,846,767	7,310,630	14,306,285	17,738,295	15,758,415	7,601,386	7,507,951	5,623,805
Interest income:								
Number of returns.....	1,382,872	310,836	300,044	330,097	245,700	97,208	74,771	24,216
Amount.....	2,545,353	389,357	414,574	412,878	348,471	193,442	288,421	498,211
Dividends:								
Number of returns.....	529,417	90,014	83,962	115,076	111,630	56,160	52,262	20,313
Amount.....	1,569,963	115,089	143,699	194,337	207,849	142,827	262,907	503,254
Net capital gain (less loss):								
Number of returns.....	295,814	47,701	45,509	57,748	55,724	31,426	38,917	18,789
Amount.....	3,011,109	172,760	98,312	172,681	238,465	202,745	485,558	1,640,588
Taxable pensions and annuities:								
Number of returns.....	381,522	91,452	106,658	88,446	57,563	19,976	13,809	3,618
Amount.....	4,358,989	518,629	1,093,393	1,122,075	861,054	355,452	299,305	109,082
Unemployment compensation:								
Number of returns.....	199,821	72,957	63,524	41,909	16,457	3,447	1,410	117
Amount.....	382,799	145,892	112,829	77,729	33,947	7,926	4,125	352
Number of sole proprietorship returns.....	410,902	124,906	92,811	87,958	56,346	21,723	20,051	7,107
Number of farm returns (Schedule F).....	44,015	11,942	9,677	9,877	6,776	2,433	2,162	1,148
Total itemized deductions:								
Number of returns.....	904,387	46,727	142,443	266,933	246,492	100,917	76,538	24,337
Amount.....	13,282,157	676,161	1,365,769	2,804,620	3,207,826	1,737,117	1,877,188	1,613,475
Medical and dental expense:								
Number of returns.....	160,391	26,884	52,516	51,303	22,249	4,922	2,282	235
Amount.....	773,777	296,334	185,450	158,189	80,465	23,766	20,814	8,758
Taxes paid deductions:								
Number of returns.....	896,635	43,172	139,989	265,755	246,109	100,819	76,468	24,323
Amount.....	4,215,322	75,173	245,964	722,851	1,005,546	593,479	706,453	865,856
Interest paid deductions:								
Number of returns.....	792,497	32,014	114,248	237,180	226,961	92,748	68,408	20,938
Amount.....	5,376,543	200,229	555,071	1,256,533	1,408,812	727,223	755,943	472,731
Contributions:								
Number of returns.....	807,125	30,258	118,785	236,222	228,725	96,290	73,329	23,516
Amount.....	2,119,725	37,719	184,629	408,860	485,504	264,101	296,482	442,431
Taxable income:								
Number of returns.....	2,367,358	564,231	758,731	529,643	304,350	107,333	78,435	24,635
Amount.....	60,674,111	1,784,994	8,551,022	13,313,827	12,790,304	6,631,185	7,869,360	9,733,419
Total tax liability:								
Number of returns.....	2,426,476	623,430	758,242	529,904	304,417	107,368	78,473	24,642
Amount.....	12,946,742	356,628	1,373,708	2,229,336	2,329,998	1,416,895	1,977,484	3,262,693
Earned income credit:								
Number of returns.....	549,650	371,579	178,071	--	--	--	--	--
Amount.....	588,797	468,883	119,913	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	446,024	363,439	82,585	--	--	--	--	--
Amount.....	460,607	415,306	45,301	--	--	--	--	--
Overpayment:								
Number of returns.....	2,171,381	959,143	595,588	354,746	178,053	48,274	29,454	6,123
Amount.....	2,366,884	812,251	558,886	421,818	282,009	101,477	106,173	84,272
Tax due at time of filing:								
Number of returns.....	717,839	157,699	169,625	163,010	117,258	54,475	42,162	13,610
Amount.....	1,391,609	72,706	149,839	202,865	212,102	154,635	248,422	351,040

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
HAWAII								
Number of returns.....	556,041	184,798	152,040	107,290	66,296	25,859	15,679	4,079
Number with paid preparer's signature.....	263,490	73,814	67,137	55,510	37,387	15,224	10,820	3,598
Number of exemptions.....	1,173,229	246,744	311,448	271,631	200,201	81,830	48,717	12,658
Adjusted gross income (less deficit).....	18,519,252	948,179	3,322,243	4,189,701	4,025,136	2,204,034	2,027,984	1,801,975
Salaries and wages:								
Number of returns.....	474,647	142,372	133,261	96,749	61,209	23,976	13,804	3,276
Amount.....	14,379,486	1,037,817	2,729,329	3,420,750	3,289,924	1,781,672	1,363,059	756,935
Interest income:								
Number of returns.....	385,896	91,571	100,084	88,487	61,331	25,045	15,335	4,043
Amount.....	579,216	82,500	93,078	104,460	93,997	52,938	65,743	86,499
Dividends:								
Number of returns.....	124,164	22,491	22,790	27,741	24,671	13,094	10,174	3,223
Amount.....	335,762	29,091	33,284	47,957	51,358	33,050	51,372	89,650
Net capital gain (less loss):								
Number of returns.....	60,976	9,862	9,476	12,603	11,797	6,954	7,363	2,921
Amount.....	629,945	50,945	17,913	36,510	54,788	52,241	127,318	290,232
Taxable pensions and annuities:								
Number of returns.....	87,875	19,620	23,901	19,993	14,149	5,532	3,740	940
Amount.....	1,217,301	117,527	273,980	316,126	266,382	113,424	92,420	37,443
Unemployment compensation:								
Number of returns.....	39,622	9,327	12,678	10,575	5,454	1,188	375	25
Amount.....	152,246	32,661	54,072	40,835	19,057	4,089	1,422	111
Number of sole proprietorship returns.....	78,682	20,591	16,655	16,785	12,907	5,796	4,613	1,335
Number of farm returns (Schedule F).....	4,842	1,470	1,187	973	696	244	182	90
Total itemized deductions:								
Number of returns.....	175,575	9,426	25,457	48,514	49,272	23,834	15,075	3,997
Amount.....	2,963,834	115,156	311,873	582,710	770,657	477,194	419,934	286,311
Medical and dental expense:								
Number of returns.....	27,234	5,543	8,615	8,194	3,663	855	320	44
Amount.....	164,818	24,988	86,085	28,100	14,838	4,827	4,147	1,834
Taxes paid deductions:								
Number of returns.....	173,429	8,497	24,840	48,142	49,121	23,793	15,047	3,989
Amount.....	896,818	14,008	45,085	142,425	221,868	155,134	155,189	163,109
Interest paid deductions:								
Number of returns.....	136,905	6,147	17,519	35,952	40,537	20,553	12,868	3,329
Amount.....	1,456,711	57,486	128,352	300,763	413,013	249,881	207,686	99,530
Contributions:								
Number of returns.....	156,392	5,590	21,402	43,327	45,700	22,595	14,063	3,715
Amount.....	279,581	5,582	26,539	56,978	66,404	38,536	36,076	49,467
Taxable income:								
Number of returns.....	469,695	104,371	147,122	106,478	66,160	25,835	15,655	4,074
Amount.....	12,126,956	367,151	1,815,397	2,695,867	2,705,889	1,530,690	1,502,191	1,509,770
Total tax liability:								
Number of returns.....	479,444	113,021	147,951	106,698	66,192	25,842	15,664	4,076
Amount.....	2,506,998	69,046	289,107	460,957	498,066	321,993	375,179	492,650
Earned income credit:								
Number of returns.....	39,586	21,557	18,029	--	--	--	--	--
Amount.....	35,792	25,156	10,637	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	27,590	20,489	7,101	--	--	--	--	--
Amount.....	23,747	20,144	3,603	--	--	--	--	--
Overpayment:								
Number of returns.....	361,858	135,110	108,327	64,451	35,378	11,550	5,982	1,060
Amount.....	357,356	74,082	82,661	77,331	60,181	26,278	23,860	12,964
Tax due at time of filing:								
Number of returns.....	157,471	30,902	39,197	38,475	27,433	12,360	7,291	1,813
Amount.....	239,037	12,323	26,973	41,680	47,148	32,241	42,169	36,503

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
IDAHO								
Number of returns.....	468,361	190,139	121,708	89,709	43,783	11,943	8,358	2,721
Number with paid preparer's signature.....	237,822	80,711	62,777	51,148	26,171	7,745	6,739	2,531
Number of exemptions.....	1,136,944	308,930	320,274	282,859	147,520	39,841	28,606	8,914
Adjusted gross income (less deficit).....	13,271,689	1,094,019	2,645,268	3,488,417	2,621,145	1,016,525	1,102,194	1,304,121
Salaries and wages:								
Number of returns.....	393,880	150,358	103,396	80,881	39,866	10,499	6,781	2,099
Amount.....	9,695,622	1,020,298	2,027,708	2,811,760	2,077,227	717,967	595,056	445,605
Interest income:								
Number of returns.....	258,412	74,665	62,531	62,226	37,238	11,043	8,034	2,675
Amount.....	538,026	102,935	105,107	93,611	70,534	35,854	54,093	75,892
Dividends:								
Number of returns.....	91,809	20,745	19,132	21,326	16,748	6,444	5,336	2,078
Amount.....	239,637	27,331	34,101	37,607	32,099	17,577	28,651	62,272
Net capital gain (less loss):								
Number of returns.....	73,030	16,419	15,967	16,087	12,154	5,187	5,071	2,145
Amount.....	660,581	46,374	54,784	76,293	84,293	56,293	109,331	233,213
Taxable pensions and annuities:								
Number of returns.....	67,732	20,281	20,616	14,992	7,886	2,107	1,442	408
Amount.....	692,682	113,164	207,456	182,567	112,002	35,821	30,161	11,511
Unemployment compensation:								
Number of returns.....	53,329	17,581	19,913	12,068	3,138	425	186	18
Amount.....	127,398	37,443	50,165	29,694	8,053	1,338	631	75
Number of sole proprietorship returns.....	82,239	24,051	21,839	19,705	9,813	3,202	2,698	931
Number of farm returns (Schedule F).....	21,325	6,688	5,610	4,952	2,525	687	612	241
Total itemized deductions:								
Number of returns.....	131,448	8,830	22,830	43,853	34,656	10,852	7,857	2,570
Amount.....	1,793,232	102,636	279,530	438,860	434,657	180,814	182,433	174,302
Medical and dental expense:								
Number of returns.....	27,202	6,119	9,072	8,367	2,912	513	204	15
Amount.....	181,891	31,778	111,043	24,363	10,095	2,661	1,665	288
Taxes paid deductions:								
Number of returns.....	129,613	7,839	22,324	43,627	34,587	10,830	7,842	2,564
Amount.....	590,615	27,114	38,882	118,614	146,956	68,872	80,101	110,275
Interest paid deductions:								
Number of returns.....	113,140	5,611	18,269	39,039	31,731	9,745	6,676	2,069
Amount.....	641,776	27,949	79,305	185,397	176,349	67,630	62,692	42,453
Contributions:								
Number of returns.....	111,720	5,417	17,679	37,119	31,433	10,212	7,407	2,453
Amount.....	285,823	8,143	29,681	70,838	70,919	29,473	32,743	44,027
Taxable income:								
Number of returns.....	365,866	94,221	115,482	89,417	43,749	11,933	8,345	2,719
Amount.....	8,173,932	278,165	1,237,258	2,140,284	1,796,000	739,285	855,325	1,127,616
Total tax liability:								
Number of returns.....	379,319	106,161	116,935	89,462	43,754	11,935	8,352	2,720
Amount.....	1,719,483	59,064	209,319	360,125	329,949	164,202	221,822	375,002
Earned income credit:								
Number of returns.....	64,264	39,231	25,033	--	--	--	--	--
Amount.....	64,534	48,861	15,673	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	49,035	37,575	11,460	--	--	--	--	--
Amount.....	47,377	40,921	6,456	--	--	--	--	--
Overpayment:								
Number of returns.....	288,676	135,841	76,557	47,812	21,313	4,229	2,361	563
Amount.....	243,281	83,398	57,976	45,193	29,119	8,947	9,841	8,807
Tax due at time of filing:								
Number of returns.....	149,203	35,604	40,509	38,834	20,729	6,967	4,991	1,569
Amount.....	276,303	13,926	35,506	53,392	48,819	30,193	45,819	48,649

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ILLINOIS								
Number of returns.....	5,308,701	1,935,907	1,271,741	1,021,399	636,587	224,402	161,780	56,885
Number with paid preparer's signature.....	2,673,925	860,038	628,489	552,446	354,617	125,729	104,424	48,182
Number of exemptions.....	11,704,474	2,910,834	2,785,792	2,654,782	1,945,280	707,808	515,509	184,469
Adjusted gross income (less deficit).....	186,987,904	11,851,350	27,785,115	40,034,948	38,512,980	19,139,689	21,236,138	28,427,685
Salaries and wages:								
Number of returns.....	4,533,499	1,497,027	1,097,502	937,038	597,796	209,941	145,826	48,369
Amount.....	143,904,950	9,968,230	22,183,445	33,669,501	32,826,098	15,857,220	15,534,976	13,865,481
Interest income:								
Number of returns.....	3,246,248	835,551	689,089	747,001	554,697	209,093	154,909	55,908
Amount.....	6,912,870	1,183,797	1,162,280	1,119,973	900,276	463,711	643,045	1,439,788
Dividends:								
Number of returns.....	1,308,735	275,420	228,167	272,388	251,544	120,995	112,125	48,096
Amount.....	4,229,488	381,441	477,443	587,257	571,608	355,647	607,062	1,249,031
Net capital gain (less loss):								
Number of returns.....	682,228	118,402	109,443	135,908	127,106	67,859	80,276	43,234
Amount.....	7,800,574	398,316	209,419	370,329	527,041	436,007	1,041,378	4,818,084
Taxable pensions and annuities:								
Number of returns.....	826,278	254,987	227,098	165,605	104,846	37,432	27,563	8,747
Amount.....	7,977,131	1,301,681	2,088,113	1,868,947	1,339,302	569,496	529,937	279,655
Unemployment compensation:								
Number of returns.....	389,919	111,810	114,668	86,853	50,213	11,032	4,762	581
Amount.....	1,393,628	352,573	449,548	355,190	175,363	39,529	18,862	2,562
Number of sole proprietorship returns.....	643,839	167,431	127,623	143,718	105,859	42,443	40,114	16,651
Number of farm returns (Schedule F).....	83,183	19,824	19,431	21,838	13,496	4,195	3,180	1,219
Total itemized deductions:								
Number of returns.....	1,507,412	80,299	194,830	405,157	431,900	191,304	149,341	54,581
Amount.....	22,122,940	1,306,555	1,973,391	4,230,492	5,377,388	3,096,590	3,298,168	2,840,357
Medical and dental expense:								
Number of returns.....	241,376	51,432	73,304	69,522	33,453	8,678	4,385	602
Amount.....	1,692,610	626,499	446,216	338,798	155,723	54,951	51,156	19,267
Taxes paid deductions:								
Number of returns.....	1,496,492	74,647	191,948	403,659	431,294	191,138	149,250	54,556
Amount.....	7,287,416	274,370	458,796	1,177,193	1,719,354	1,031,151	1,207,421	1,419,132
Interest paid deductions:								
Number of returns.....	1,284,189	43,579	143,591	351,991	394,949	174,208	130,835	45,036
Amount.....	8,991,531	267,222	681,733	1,871,909	2,465,544	1,332,017	1,390,372	982,735
Contributions:								
Number of returns.....	1,375,400	52,577	164,723	366,474	408,330	184,906	145,070	53,320
Amount.....	3,161,656	54,956	208,807	502,938	675,904	406,450	493,159	819,442
Taxable income:								
Number of returns.....	4,315,476	988,082	1,230,795	1,017,899	635,974	224,241	161,646	56,839
Amount.....	128,631,337	2,983,970	14,858,118	26,623,717	27,533,921	14,306,941	16,761,118	25,563,552
Total tax liability:								
Number of returns.....	4,387,072	1,060,802	1,229,007	1,018,315	636,102	224,284	161,697	56,865
Amount.....	28,529,617	570,919	2,367,347	4,544,205	5,128,086	3,102,529	4,245,169	8,571,362
Earned income credit:								
Number of returns.....	620,805	406,243	214,562	--	--	--	--	--
Amount.....	623,879	487,756	136,123	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	496,332	397,353	98,979	--	--	--	--	--
Amount.....	486,820	432,234	54,586	--	--	--	--	--
Overpayment:								
Number of returns.....	3,706,316	1,450,271	963,195	711,213	392,557	110,547	64,803	13,730
Amount.....	4,207,892	1,003,614	879,756	935,411	691,889	246,827	240,092	210,303
Tax due at time of filing:								
Number of returns.....	1,247,031	291,342	256,716	271,009	217,961	101,223	79,566	29,214
Amount.....	2,457,160	108,475	209,215	344,965	410,477	287,587	436,776	659,665

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
INDIANA								
Number of returns.....	2,548,815	975,335	621,642	507,359	292,015	86,368	49,866	16,230
Number with paid preparer's signature.....	1,256,011	421,571	305,718	270,449	159,838	49,236	34,665	14,534
Number of exemptions.....	5,643,490	1,421,163	1,395,787	1,421,470	912,817	277,545	161,358	53,350
Adjusted gross income (less deficit).....	78,734,412	6,148,663	13,498,583	19,951,467	17,549,454	7,339,376	6,477,656	7,769,213
Salaries and wages:								
Number of returns.....	2,207,971	773,468	542,376	474,260	277,990	81,388	44,452	14,037
Amount.....	62,230,864	5,053,464	10,851,922	17,234,844	15,311,795	6,094,613	4,314,889	3,369,336
Interest income:								
Number of returns.....	1,459,507	391,955	317,722	354,988	250,197	80,585	48,052	16,008
Amount.....	2,518,685	515,454	524,089	454,843	336,028	158,478	198,745	331,048
Dividends:								
Number of returns.....	483,057	104,801	90,737	106,238	95,534	41,062	31,587	13,098
Amount.....	1,269,905	126,731	165,307	186,551	174,778	102,026	176,691	337,821
Net capital gain (less loss):								
Number of returns.....	262,486	50,541	49,230	56,226	48,261	22,696	23,481	12,051
Amount.....	1,982,580	129,117	100,818	166,960	200,804	143,210	273,511	968,160
Taxable pensions and annuities:								
Number of returns.....	412,946	145,467	117,253	79,581	45,575	13,852	8,606	2,812
Amount.....	3,595,526	783,523	1,083,962	816,377	508,996	188,736	154,441	59,490
Unemployment compensation:								
Number of returns.....	150,517	42,135	42,529	40,337	20,110	4,276	1,071	59
Amount.....	282,299	90,516	87,946	69,564	27,451	4,857	1,779	186
Number of sole proprietorship returns.....	321,397	84,783	72,455	79,279	49,273	16,670	13,757	5,180
Number of farm returns (Schedule F).....	62,999	15,791	15,003	16,356	10,226	3,034	1,874	715
Total itemized deductions:								
Number of returns.....	605,233	28,316	75,590	177,415	188,544	73,376	46,312	15,680
Amount.....	7,449,070	356,687	689,882	1,687,735	2,068,793	1,023,293	898,716	723,965
Medical and dental expense:								
Number of returns.....	85,631	19,122	27,548	25,143	10,567	2,228	923	100
Amount.....	551,545	155,023	180,131	143,806	44,826	13,297	11,135	3,326
Taxes paid deductions:								
Number of returns.....	601,624	26,338	74,700	176,926	188,358	73,339	46,287	15,676
Amount.....	2,555,023	63,586	140,215	474,313	716,326	384,897	365,428	406,258
Interest paid deductions:								
Number of returns.....	522,182	14,344	56,103	157,705	174,699	67,196	39,763	12,372
Amount.....	2,821,871	79,707	222,249	701,571	884,824	403,416	328,688	201,417
Contributions:								
Number of returns.....	523,213	17,224	58,093	149,067	169,990	69,449	44,189	15,201
Amount.....	1,215,628	23,712	87,129	225,335	298,049	161,522	167,557	252,324
Taxable income:								
Number of returns.....	2,063,324	505,586	606,924	506,513	291,894	86,343	49,842	16,222
Amount.....	52,513,138	1,542,967	7,149,392	13,221,294	12,766,938	5,604,601	5,206,489	7,021,457
Total tax liability:								
Number of returns.....	2,103,358	544,246	608,248	506,524	291,917	86,346	49,850	16,227
Amount.....	10,882,796	288,586	1,151,771	2,197,509	2,338,876	1,215,862	1,331,656	2,358,535
Earned income credit:								
Number of returns.....	281,929	174,823	107,106	--	--	--	--	--
Amount.....	280,074	212,307	67,767	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	214,156	170,383	43,773	--	--	--	--	--
Amount.....	208,122	184,639	23,482	--	--	--	--	--
Overpayment:								
Number of returns.....	1,873,397	769,766	481,981	366,976	188,950	43,322	18,700	3,702
Amount.....	1,920,490	488,482	442,356	463,953	320,431	91,099	68,470	45,699
Tax due at time of filing:								
Number of returns.....	534,659	124,172	118,377	125,537	93,815	38,771	25,267	8,720
Amount.....	946,166	46,151	98,201	152,544	171,071	114,239	159,512	206,447

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
IOWA								
Number of returns.....	1,258,442	497,519	319,352	249,766	129,075	33,539	20,928	8,263
Number with paid preparer's signature.....	799,091	279,065	208,206	176,718	90,000	23,192	16,242	5,668
Number of exemptions.....	2,818,801	706,530	752,806	738,652	420,514	110,209	69,185	20,905
Adjusted gross income (less deficit).....	35,719,321	2,974,908	6,944,592	9,751,625	7,722,394	2,844,429	2,745,005	2,736,367
Salaries and wages:								
Number of returns.....	1,033,697	372,211	263,950	225,560	118,707	30,059	17,826	5,384
Amount.....	26,628,032	2,387,437	5,125,452	7,853,659	6,257,096	2,113,286	1,670,623	1,220,479
Interest income:								
Number of returns.....	840,255	260,628	202,777	199,220	118,577	32,357	20,477	6,219
Amount.....	1,745,924	365,432	407,388	343,177	241,822	105,686	123,630	158,789
Dividends:								
Number of returns.....	315,772	76,708	69,269	74,134	56,032	19,522	14,836	5,271
Amount.....	697,949	81,318	112,473	121,855	107,157	60,507	90,920	123,718
Net capital gain (less loss):								
Number of returns.....	202,458	47,441	48,084	45,895	31,844	12,627	11,759	4,828
Amount.....	1,208,691	91,282	139,300	171,831	160,062	93,530	156,096	396,590
Taxable pensions and annuities:								
Number of returns.....	190,683	63,592	58,589	38,437	19,619	5,557	3,786	1,103
Amount.....	1,521,888	303,104	484,900	357,801	209,967	71,934	67,176	26,807
Unemployment compensation:								
Number of returns.....	93,228	27,519	32,398	24,071	7,970	958	289	23
Amount.....	217,324	86,167	77,961	54,300	15,759	2,210	848	78
Number of sole proprietorship returns.....	183,248	50,430	45,769	47,563	24,230	7,365	6,077	1,814
Number of farm returns (Schedule F).....	96,599	30,998	28,091	22,949	10,054	2,416	1,637	454
Total itemized deductions:								
Number of returns.....	321,356	24,864	50,895	95,758	93,168	30,424	20,085	6,162
Amount.....	4,218,268	564,406	467,598	908,611	1,035,114	451,031	432,755	356,753
Medical and dental expense:								
Number of returns.....	75,210	21,027	26,631	19,432	6,528	1,121	430	41
Amount.....	740,282	467,186	150,243	80,069	29,516	6,735	5,393	1,139
Taxes paid deductions:								
Number of returns.....	314,997	20,882	49,151	95,290	93,043	30,404	20,074	6,153
Amount.....	1,553,542	29,810	98,367	338,928	440,329	207,813	219,411	218,884
Interest paid deductions:								
Number of returns.....	241,413	7,752	29,289	78,002	81,176	25,191	15,414	4,589
Amount.....	1,111,973	27,845	93,962	293,836	354,832	139,003	119,639	82,856
Contributions:								
Number of returns.....	285,903	17,167	41,663	84,716	87,487	29,387	19,480	6,003
Amount.....	574,720	20,788	57,060	111,323	137,587	66,872	78,407	102,683
Taxable income:								
Number of returns.....	1,026,006	277,445	309,502	249,341	129,009	33,526	20,923	6,260
Amount.....	22,876,285	799,484	3,571,422	6,322,524	5,522,692	2,130,266	2,159,649	2,370,248
Total tax liability:								
Number of returns.....	1,055,748	305,325	311,412	249,286	129,007	33,531	20,925	6,262
Amount.....	4,648,062	159,497	600,393	1,066,092	1,019,003	470,174	556,575	776,327
Earned income credit:								
Number of returns.....	116,687	67,929	48,758	--	--	--	--	--
Amount.....	111,355	81,503	29,852	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	84,087	65,225	18,862	--	--	--	--	--
Amount.....	76,510	66,529	9,981	--	--	--	--	--
Overpayment:								
Number of returns.....	800,051	345,335	214,223	150,275	68,342	13,051	7,127	1,698
Amount.....	691,131	189,287	175,178	158,492	96,435	25,714	26,596	19,429
Tax due at time of filing:								
Number of returns.....	360,942	97,538	87,575	88,719	54,800	18,059	11,032	3,219
Amount.....	591,028	35,271	87,758	138,545	127,206	66,232	74,577	61,439

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KANSAS								
Number of returns.....	1,108,625	420,989	277,612	218,709	121,984	36,765	24,805	7,761
Number with paid preparer's signature.....	639,809	213,251	161,903	137,496	77,590	23,831	18,678	7,060
Number of exemptions.....	2,529,462	816,914	663,625	631,922	390,120	119,268	81,771	25,842
Adjusted gross income (less deficit).....	34,461,922	2,531,984	6,040,905	8,544,855	7,343,009	3,128,298	3,246,459	3,626,411
Salaries and wages:								
Number of returns.....	933,310	325,881	235,193	197,965	112,646	33,462	21,480	6,683
Amount.....	26,081,217	2,164,824	4,653,534	6,969,392	6,041,226	2,433,188	2,119,954	1,699,099
Interest income:								
Number of returns.....	679,029	188,682	153,915	162,200	107,772	34,755	24,026	7,679
Amount.....	1,441,695	274,514	294,925	265,159	193,458	92,992	123,094	197,553
Dividends:								
Number of returns.....	255,309	54,456	49,954	59,245	48,550	19,957	16,712	6,435
Amount.....	700,559	65,571	85,454	103,478	96,031	57,825	96,429	195,771
Net capital gain (less loss):								
Number of returns.....	160,530	33,095	32,343	35,258	27,724	12,607	13,401	6,102
Amount.....	1,169,122	65,119	70,269	103,312	112,748	75,561	148,865	593,248
Taxable pensions and annuities:								
Number of returns.....	169,770	49,092	49,841	37,098	21,394	6,655	4,504	1,186
Amount.....	1,579,195	248,731	448,717	398,529	269,705	102,304	82,367	28,842
Unemployment compensation:								
Number of returns.....	73,375	23,478	23,583	17,510	6,976	1,291	485	52
Amount.....	193,346	58,743	63,748	46,289	19,223	3,655	1,447	241
Number of sole proprietorship returns.....	170,131	43,480	40,071	42,501	25,214	8,489	7,609	2,767
Number of farm returns (Schedule F).....	64,136	19,293	17,072	15,501	7,919	2,189	1,612	550
Total itemized deductions:								
Number of returns.....	291,580	17,934	40,106	82,753	86,686	32,855	23,643	7,603
Amount.....	3,975,247	220,927	458,317	791,137	1,002,677	502,996	531,164	468,030
Medical and dental expense:								
Number of returns.....	64,225	14,506	19,768	18,819	8,621	1,698	744	69
Amount.....	454,074	133,921	193,817	73,756	34,570	9,474	6,869	1,668
Taxes paid deductions:								
Number of returns.....	287,225	15,196	38,998	82,399	86,582	32,826	23,626	7,598
Amount.....	1,379,255	23,543	70,477	224,997	350,297	196,898	233,940	279,102
Interest paid deductions:								
Number of returns.....	237,392	7,522	27,285	70,225	77,991	28,877	19,511	5,981
Amount.....	1,311,982	37,036	104,037	312,119	404,875	183,555	167,987	102,374
Contributions:								
Number of returns.....	257,382	11,237	32,160	72,252	80,219	31,407	22,751	7,356
Amount.....	646,440	15,405	51,299	114,761	147,800	79,575	92,678	144,922
Taxable income:								
Number of returns.....	902,562	224,792	268,361	218,210	121,906	36,746	24,789	7,758
Amount.....	22,559,262	667,081	3,068,133	5,555,844	5,244,453	2,332,919	2,543,330	3,147,501
Total tax liability:								
Number of returns.....	925,256	246,432	269,394	218,206	121,917	36,753	24,794	7,760
Amount.....	4,749,185	132,238	508,435	936,373	969,737	511,426	651,609	1,039,366
Earned income credit:								
Number of returns.....	116,422	68,950	47,472	--	--	--	--	--
Amount.....	112,078	82,988	29,090	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	86,608	66,549	20,059	--	--	--	--	--
Amount.....	80,773	70,130	10,643	--	--	--	--	--
Overpayment:								
Number of returns.....	721,727	303,945	192,276	133,139	65,684	15,846	8,807	2,030
Amount.....	877,761	181,444	159,782	145,217	97,319	32,280	34,176	27,542
Tax due at time of filing:								
Number of returns.....	307,073	73,009	71,900	76,163	50,776	18,430	12,828	3,967
Amount.....	552,102	27,210	65,231	107,192	108,469	64,105	87,547	92,348

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
KENTUCKY								
Number of returns.....	1,549,407	661,551	389,632	280,775	142,955	39,643	25,748	9,103
Number with paid preparer's signature.....	882,386	344,169	225,020	173,328	87,708	24,696	19,147	8,318
Number of exemptions.....	3,453,290	1,077,348	914,250	780,878	443,103	125,578	82,786	29,347
Adjusted gross income (less deficit).....	43,119,227	4,347,451	8,429,664	10,930,818	8,572,737	3,366,379	3,393,815	4,078,362
Salaries and wages:								
Number of returns.....	1,325,127	523,048	340,237	260,647	134,591	36,641	22,353	7,610
Amount.....	33,609,935	3,627,730	6,769,669	9,307,345	7,289,073	2,670,105	2,138,320	1,807,693
Interest income:								
Number of returns.....	773,659	213,721	183,230	187,031	119,753	36,438	24,523	8,963
Amount.....	1,430,801	313,782	298,706	252,960	185,049	84,120	115,343	180,841
Dividends:								
Number of returns.....	247,260	52,309	47,762	55,632	47,388	19,837	17,003	7,329
Amount.....	743,550	69,244	84,559	104,708	101,807	63,108	113,058	207,067
Net capital gain (less loss):								
Number of returns.....	147,778	30,587	28,963	31,554	24,953	11,789	13,075	6,857
Amount.....	1,161,248	68,111	73,016	107,753	123,189	88,568	173,954	526,656
Taxable pensions and annuities:								
Number of returns.....	229,188	77,045	68,057	46,118	24,899	7,148	4,572	1,349
Amount.....	2,200,165	425,619	677,742	532,495	327,211	113,442	90,783	32,873
Unemployment compensation:								
Number of returns.....	144,289	44,325	48,541	36,251	12,656	1,865	591	60
Amount.....	299,084	95,557	104,790	69,177	23,475	3,988	1,855	242
Number of sole proprietorship returns.....	214,247	73,723	51,509	44,726	25,087	8,480	7,625	3,097
Number of farm returns (Schedule F).....	86,583	29,392	22,798	20,073	9,618	2,288	1,606	808
Total itemized deductions:								
Number of returns.....	383,153	21,529	59,667	122,238	109,492	36,486	24,803	8,938
Amount.....	4,901,056	365,076	536,234	1,137,146	1,263,352	562,212	540,910	496,125
Medical and dental expense:								
Number of returns.....	63,758	15,063	22,013	18,659	6,228	1,181	542	72
Amount.....	437,652	242,821	88,669	64,620	24,952	7,883	6,152	2,555
Taxes paid deductions:								
Number of returns.....	379,525	19,322	58,747	121,896	109,376	36,460	24,791	8,933
Amount.....	1,832,659	28,705	122,327	379,235	511,865	240,638	249,695	300,195
Interest paid deductions:								
Number of returns.....	315,652	11,081	43,866	104,600	97,667	31,663	20,010	6,765
Amount.....	1,582,316	59,072	159,601	422,167	455,903	189,814	173,705	122,054
Contributions:								
Number of returns.....	337,416	14,046	48,119	106,734	101,528	34,760	23,631	8,598
Amount.....	762,773	17,990	67,121	159,998	190,558	89,597	96,443	141,067
Taxable income:								
Number of returns.....	1,191,466	314,291	379,556	280,298	142,867	39,620	25,738	9,096
Amount.....	27,168,252	993,448	4,232,475	7,102,791	6,094,128	2,499,788	2,668,683	3,576,939
Total tax liability:								
Number of returns.....	1,242,050	363,382	380,990	280,340	142,877	39,622	25,741	9,098
Amount.....	5,602,738	203,788	693,403	1,174,107	1,107,324	544,057	688,475	1,191,584
Earned income credit:								
Number of returns.....	230,984	153,601	77,383	--	--	--	--	--
Amount.....	229,824	181,294	48,530	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	181,516	149,086	32,430	--	--	--	--	--
Amount.....	170,648	153,497	17,150	--	--	--	--	--
Overpayment:								
Number of returns.....	1,108,249	513,333	287,621	192,220	86,346	17,704	8,880	2,145
Amount.....	1,073,101	350,735	256,760	225,867	137,998	37,543	34,922	29,275
Tax due at time of filing:								
Number of returns.....	348,889	92,640	88,470	79,467	50,912	19,388	13,242	4,770
Amount.....	559,793	37,782	72,724	93,707	94,368	59,139	88,701	113,373

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LOUISIANA								
Number of returns.....	1,699,646	768,233	416,849	277,757	149,880	45,159	30,623	11,145
Number with paid preparer's signature.....	793,044	320,987	190,158	141,007	81,489	26,837	22,336	10,230
Number of exemptions.....	3,998,338	1,377,936	1,048,788	805,534	481,115	148,098	100,172	36,695
Adjusted gross income (less deficit).....	46,472,002	4,825,740	8,963,296	10,827,850	9,012,139	3,842,626	4,030,890	4,969,460
Salaries and wages:								
Number of returns.....	1,477,580	638,635	367,237	256,096	139,826	41,175	25,760	8,851
Amount.....	36,472,800	4,537,876	7,382,088	9,211,590	7,632,110	3,042,527	2,506,222	2,160,389
Interest income:								
Number of returns.....	752,431	200,887	174,530	175,675	121,200	40,541	28,714	10,884
Amount.....	1,376,203	245,505	246,386	228,555	183,495	93,547	139,867	238,848
Dividends:								
Number of returns.....	266,664	56,810	50,373	57,939	50,946	22,102	19,593	8,901
Amount.....	738,202	73,891	90,938	105,107	105,780	66,884	111,538	184,064
Net capital gain (less loss):								
Number of returns.....	154,579	30,141	27,295	31,177	27,745	13,601	16,026	8,594
Amount.....	1,139,244	45,777	47,279	79,752	107,197	86,603	198,021	574,616
Taxable pensions and annuities:								
Number of returns.....	224,876	67,157	65,245	46,642	28,662	9,321	6,126	1,723
Amount.....	2,429,418	408,001	695,464	588,779	403,045	156,921	131,143	46,066
Unemployment compensation:								
Number of returns.....	107,132	44,812	33,314	20,220	6,990	1,316	433	47
Amount.....	237,354	91,952	77,619	46,684	16,667	3,094	1,227	110
Number of sole proprietorship returns.....	223,265	75,217	50,724	44,454	27,903	10,248	10,119	4,600
Number of farm returns (Schedule F).....	25,319	7,567	5,779	5,717	3,647	1,188	961	460
Total itemized deductions:								
Number of returns.....	287,599	16,622	45,241	78,588	79,078	32,757	25,148	10,165
Amount.....	3,633,313	235,209	408,316	801,822	865,792	441,305	454,206	426,662
Medical and dental expense:								
Number of returns.....	69,546	10,956	21,276	22,785	10,895	2,347	1,141	146
Amount.....	426,821	142,054	95,966	119,912	41,652	12,267	11,083	3,888
Taxes paid deductions:								
Number of returns.....	277,559	12,581	41,924	76,784	78,443	32,628	25,060	10,139
Amount.....	673,429	10,148	27,940	85,353	139,553	87,663	118,549	204,224
Interest paid deductions:								
Number of returns.....	239,317	9,128	32,315	66,363	71,956	29,878	21,686	7,991
Amount.....	1,457,990	48,313	141,608	325,965	406,989	199,633	193,660	141,821
Contributions:								
Number of returns.....	257,748	10,435	37,778	70,486	74,049	31,278	23,983	9,739
Amount.....	721,721	13,604	63,622	135,559	172,106	92,151	101,355	143,325
Taxable income:								
Number of returns.....	1,236,928	320,389	402,640	277,223	149,797	45,133	30,608	11,138
Amount.....	29,848,970	949,823	4,324,352	7,097,488	6,623,780	2,990,851	3,328,027	4,534,647
Total tax liability:								
Number of returns.....	1,279,074	362,487	402,658	277,236	149,806	45,132	30,612	11,143
Amount.....	6,345,386	197,561	696,777	1,176,337	1,226,793	658,499	868,780	1,520,637
Earned income credit:								
Number of returns.....	401,001	291,886	109,115	--	--	--	--	--
Amount.....	430,509	358,289	72,219	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	338,058	286,650	51,408	--	--	--	--	--
Amount.....	348,505	320,361	28,143	--	--	--	--	--
Overpayment:								
Number of returns.....	1,233,437	620,725	313,593	183,271	84,954	18,892	9,636	2,366
Amount.....	1,306,176	556,072	296,126	213,303	133,681	38,888	37,117	30,990
Tax due at time of filing:								
Number of returns.....	371,606	90,593	90,788	85,887	58,751	23,274	16,531	5,802
Amount.....	670,875	37,447	73,088	101,933	109,370	73,405	118,619	157,013

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MAINE								
Number of returns.....	548,592	220,096	145,497	107,130	51,722	12,808	8,629	2,710
Number with paid preparer's signature.....	234,348	76,807	61,693	52,787	27,042	7,286	6,314	2,419
Number of exemptions.....	1,179,566	314,427	327,532	299,575	161,133	40,462	27,728	8,709
Adjusted gross income (less deficit).....	15,159,536	1,378,220	3,158,629	4,161,185	3,089,019	1,086,619	1,134,571	1,151,292
Salaries and wages:								
Number of returns.....	463,305	171,176	125,004	98,267	47,958	11,468	7,221	2,211
Amount.....	11,532,577	1,115,763	2,446,278	3,446,552	2,561,024	812,673	674,260	476,026
Interest income:								
Number of returns.....	346,373	98,322	89,746	86,398	48,237	12,470	8,497	2,703
Amount.....	545,518	105,675	116,370	105,010	75,949	35,542	49,245	57,728
Dividends:								
Number of returns.....	108,921	25,975	24,426	25,092	18,543	6,773	5,875	2,237
Amount.....	368,182	38,604	53,748	63,023	58,951	34,075	55,513	64,267
Net capital gain (less loss):								
Number of returns.....	60,537	13,050	12,882	13,439	10,090	4,342	4,669	2,065
Amount.....	456,067	20,567	34,046	51,197	60,973	42,618	82,951	163,715
Taxable pensions and annuities:								
Number of returns.....	82,050	25,240	25,617	17,524	9,179	2,420	1,610	460
Amount.....	862,151	144,378	273,282	222,871	132,868	42,268	33,498	12,985
Unemployment compensation:								
Number of returns.....	63,683	27,340	20,356	12,374	3,062	402	131	18
Amount.....	167,447	71,148	55,416	31,410	7,892	1,122	388	71
Number of sole proprietorship returns.....	97,838	32,889	25,594	22,210	10,399	3,152	2,762	832
Number of farm returns (Schedule F).....	4,502	1,668	1,142	927	501	117	102	45
Total itemized deductions:								
Number of returns.....	143,984	8,742	23,856	47,496	40,670	12,085	8,458	2,677
Amount.....	1,867,844	96,914	215,171	471,284	494,762	203,361	208,286	178,067
Medical and dental expense:								
Number of returns.....	25,117	5,539	8,611	7,565	2,655	482	237	28
Amount.....	125,687	39,509	38,091	26,750	12,780	3,743	3,660	1,153
Taxes paid deductions:								
Number of returns.....	142,732	8,060	23,508	47,325	40,632	12,076	8,454	2,677
Amount.....	760,174	17,998	57,807	161,931	207,098	91,249	106,170	117,921
Interest paid deductions:								
Number of returns.....	123,580	5,746	19,179	42,323	36,879	10,479	6,907	2,067
Amount.....	702,474	28,816	85,648	210,057	203,749	73,232	66,143	34,829
Contributions:								
Number of returns.....	126,091	5,234	18,972	41,693	37,917	11,512	8,149	2,614
Amount.....	195,594	4,250	16,842	39,924	45,242	20,035	26,341	42,961
Taxable income:								
Number of returns.....	441,054	116,767	141,704	106,827	51,646	12,787	8,616	2,707
Amount.....	9,463,502	370,255	1,634,016	2,670,138	2,161,754	791,454	866,540	969,343
Total tax liability:								
Number of returns.....	455,954	130,745	142,589	106,833	51,662	12,797	8,620	2,708
Amount.....	1,895,543	76,322	271,385	444,252	390,228	172,823	222,250	318,283
Earned income credit:								
Number of returns.....	58,023	35,201	22,822	--	--	--	--	--
Amount.....	54,691	40,578	14,113	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	42,127	33,316	8,811	--	--	--	--	--
Amount.....	36,095	31,580	4,514	--	--	--	--	--
Overpayment:								
Number of returns.....	383,392	163,045	105,200	72,312	32,656	6,131	3,316	732
Amount.....	349,915	92,339	86,896	81,046	52,147	14,006	13,754	9,727
Tax due at time of filing:								
Number of returns.....	130,548	36,650	34,881	31,001	16,895	5,714	4,037	1,370
Amount.....	183,393	15,085	30,050	37,324	31,174	18,147	25,963	25,650

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MARYLAND								
Number of returns.....	2,306,649	732,606	568,296	451,535	304,180	131,796	95,529	22,707
Number with paid preparer's signature.....	1,006,960	278,239	237,848	212,989	146,586	61,256	51,235	18,807
Number of exemptions.....	4,929,008	1,010,138	1,172,897	1,080,751	882,138	408,563	300,364	74,157
Adjusted gross income (less deficit).....	86,119,622	4,202,348	12,453,299	17,704,630	18,509,507	11,284,870	12,324,949	9,640,020
Salaries and wages:								
Number of returns.....	1,992,956	575,984	495,795	408,711	281,765	123,697	87,750	19,254
Amount.....	68,480,996	4,008,313	10,199,826	14,760,959	15,628,023	9,558,227	9,456,680	4,868,970
Interest income:								
Number of returns.....	1,415,251	299,260	283,216	329,224	265,241	123,458	92,422	22,430
Amount.....	2,522,852	344,631	343,216	395,605	374,183	229,052	328,986	507,179
Dividends:								
Number of returns.....	536,920	95,013	78,158	107,964	110,839	64,243	61,829	18,874
Amount.....	1,644,055	131,411	158,166	224,394	247,495	173,876	305,947	402,766
Net capital gain (less loss):								
Number of returns.....	276,169	40,545	35,652	50,305	53,603	34,469	44,179	17,416
Amount.....	2,494,885	163,206	63,472	125,751	190,633	179,504	466,754	1,305,565
Taxable pensions and annuities:								
Number of returns.....	365,345	82,498	91,957	81,186	60,222	26,210	19,464	3,808
Amount.....	5,335,968	522,191	1,086,055	1,317,069	1,190,884	582,311	504,654	132,803
Unemployment compensation:								
Number of returns.....	147,593	44,898	44,332	32,470	18,777	4,850	2,083	183
Amount.....	467,608	145,925	144,444	97,808	56,614	15,118	6,986	714
Number of sole proprietorship returns.....	299,114	68,976	55,588	64,726	53,411	25,541	23,796	7,076
Number of farm returns (Schedule F).....	12,483	3,359	2,565	2,523	1,918	800	886	432
Total itemized deductions:								
Number of returns.....	951,612	43,444	131,899	266,800	264,437	127,825	94,636	22,571
Amount.....	16,022,344	531,120	1,667,312	3,146,317	3,980,469	2,507,646	2,571,733	1,617,747
Medical and dental expense:								
Number of returns.....	141,957	24,031	44,899	43,075	20,823	6,007	2,835	287
Amount.....	877,957	184,871	352,736	164,460	95,982	40,082	30,753	9,073
Taxes paid deductions:								
Number of returns.....	943,396	39,368	129,476	265,652	264,048	127,727	94,567	22,558
Amount.....	6,015,368	86,216	418,070	1,009,903	1,470,914	988,065	1,110,304	931,897
Interest paid deductions:								
Number of returns.....	807,163	27,056	98,133	226,409	235,576	115,691	84,661	19,637
Amount.....	6,694,268	200,542	626,649	1,414,524	1,780,179	1,081,100	1,071,642	519,631
Contributions:								
Number of returns.....	873,655	28,447	112,869	243,616	250,645	123,859	92,193	22,026
Amount.....	1,868,688	29,218	153,621	362,690	443,746	284,108	294,669	300,636
Taxable income:								
Number of returns.....	1,956,678	404,062	550,068	449,031	303,745	131,661	95,439	22,672
Amount.....	56,345,069	1,259,694	6,620,432	11,216,079	12,325,541	7,834,313	9,095,567	7,993,443
Total tax liability:								
Number of returns.....	1,980,032	428,360	548,722	449,276	303,820	131,694	95,470	22,690
Amount.....	11,904,130	238,789	1,038,591	1,900,433	2,240,538	1,635,602	2,232,498	2,617,679
Earned income credit:								
Number of returns.....	250,520	150,149	100,371	--	--	--	--	--
Amount.....	251,623	187,316	64,307	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	191,002	145,956	45,046	--	--	--	--	--
Amount.....	185,850	161,663	24,187	--	--	--	--	--
Overpayment:								
Number of returns.....	1,614,316	552,840	434,356	315,081	195,183	68,687	41,644	6,525
Amount.....	1,881,821	382,652	387,280	413,169	334,757	144,211	137,392	82,160
Tax due at time of filing:								
Number of returns.....	579,416	123,701	119,035	123,398	98,686	57,533	45,975	11,088
Amount.....	941,596	51,950	89,352	133,794	148,611	121,094	193,251	203,544

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MASSACHUSETTS								
Number of returns.....	2,783,535	927,156	700,263	547,861	345,354	131,547	99,196	32,158
Number with paid preparer's signature.....	1,357,508	390,095	321,285	291,444	193,996	72,013	62,078	26,597
Number of exemptions.....	5,650,639	1,189,948	1,330,573	1,302,573	1,009,955	404,133	310,495	102,962
Adjusted gross income (less deficit).....	101,964,611	4,657,919	15,380,128	21,383,701	20,971,764	11,231,448	13,048,385	15,291,265
Salaries and wages:								
Number of returns.....	2,358,176	682,835	602,100	505,060	326,014	124,126	90,356	27,685
Amount.....	79,466,289	4,566,854	12,164,927	17,961,254	18,027,484	9,506,050	9,711,302	7,528,418
Interest income:								
Number of returns.....	1,957,028	480,180	450,827	450,732	319,411	126,757	97,211	31,910
Amount.....	3,354,714	560,985	555,697	542,818	439,048	236,267	349,844	670,055
Dividends:								
Number of returns.....	691,151	148,221	121,980	139,577	124,215	64,803	65,502	26,853
Amount.....	2,364,440	208,370	240,204	297,932	297,975	202,117	387,966	729,876
Net capital gain (less loss):								
Number of returns.....	367,321	63,556	54,908	68,725	66,303	39,414	49,860	24,555
Amount.....	4,487,237	245,314	91,183	173,449	272,237	239,912	627,177	2,837,965
Taxable pensions and annuities:								
Number of returns.....	433,484	132,393	124,077	85,324	52,730	19,144	14,953	4,863
Amount.....	4,520,277	750,170	1,273,023	1,046,384	704,047	294,748	297,643	154,262
Unemployment compensation:								
Number of returns.....	266,710	73,777	79,653	64,702	35,998	8,419	3,734	427
Amount.....	1,027,426	227,658	327,124	270,265	147,959	35,402	17,075	1,942
Number of sole proprietorship returns.....	402,081	102,426	79,972	87,982	64,249	28,418	28,410	10,624
Number of farm returns (Schedule F).....	3,734	1,104	746	714	535	223	243	169
Total itemized deductions:								
Number of returns.....	973,305	56,348	130,033	260,694	273,689	123,298	97,370	31,873
Amount.....	15,820,524	961,073	1,315,905	2,980,457	3,767,302	2,216,106	2,510,943	2,068,738
Medical and dental expense:								
Number of returns.....	161,425	35,411	51,289	45,698	20,692	5,197	2,739	399
Amount.....	969,347	378,838	216,773	165,835	89,116	71,141	33,055	14,589
Taxes paid deductions:								
Number of returns.....	965,656	52,169	128,084	259,714	273,343	123,210	97,307	31,849
Amount.....	6,614,547	270,402	385,251	1,104,646	1,498,316	919,190	1,198,334	1,238,408
Interest paid deductions:								
Number of returns.....	811,930	35,025	97,174	220,430	241,287	108,391	83,336	26,287
Amount.....	6,168,548	244,117	521,140	1,305,328	1,674,793	917,198	951,754	554,218
Contributions:								
Number of returns.....	899,271	37,146	113,225	241,280	261,879	119,719	94,831	31,191
Amount.....	1,587,568	28,614	99,865	229,593	306,788	190,292	246,760	485,655
Taxable income:								
Number of returns.....	2,367,602	534,311	680,658	545,272	344,734	131,407	99,093	32,127
Amount.....	70,383,676	1,734,805	8,775,211	14,149,773	14,508,128	8,086,723	9,931,582	13,197,455
Total tax liability:								
Number of returns.....	2,412,987	574,177	685,339	545,865	344,869	131,463	99,134	32,140
Amount.....	15,513,521	339,737	1,420,878	2,466,720	2,703,232	1,735,924	2,497,545	4,349,485
Earned income credit:								
Number of returns.....	179,203	103,949	75,254	--	--	--	--	--
Amount.....	167,088	121,527	45,561	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	127,388	98,544	28,844	--	--	--	--	--
Amount.....	113,149	98,446	14,703	--	--	--	--	--
Overpayment:								
Number of returns.....	1,908,879	655,012	524,428	383,787	224,935	70,611	41,989	8,117
Amount.....	2,187,220	362,241	438,522	517,488	432,187	169,221	159,256	108,306
Tax due at time of filing:								
Number of returns.....	698,613	175,813	151,511	145,548	107,598	54,355	47,135	16,653
Amount.....	1,312,566	73,174	124,716	174,024	187,990	138,884	241,234	372,544

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MICHIGAN								
Number of returns.....	4,141,907	1,576,335	917,999	794,892	525,541	186,165	110,833	30,142
Number with paid preparer's signature.....	2,068,752	663,602	454,372	439,878	302,650	108,068	73,695	26,487
Number of exemptions.....	8,983,723	2,248,617	1,986,136	2,093,516	1,607,082	594,387	356,795	97,190
Adjusted gross income (less deficit).....	137,426,632	9,959,101	19,991,568	31,363,574	31,774,987	15,870,924	14,237,428	14,229,049
Salaries and wages:								
Number of returns.....	3,574,895	1,238,617	787,733	739,265	501,824	178,027	102,588	26,841
Amount.....	109,475,546	7,474,349	15,185,258	26,520,626	27,770,055	13,737,708	10,892,079	7,895,471
Interest income:								
Number of returns.....	2,509,047	669,214	506,167	572,159	452,193	173,236	106,430	29,648
Amount.....	4,240,957	836,829	793,539	703,890	576,863	297,190	387,426	645,220
Dividends:								
Number of returns.....	996,924	219,573	178,419	206,350	198,905	95,225	73,191	25,261
Amount.....	2,639,268	282,428	352,752	384,049	360,277	216,628	333,642	709,492
Net capital gain (less loss):								
Number of returns.....	516,967	99,111	90,757	102,726	96,970	51,463	52,957	22,983
Amount.....	3,862,623	214,056	199,287	323,505	403,813	304,337	604,828	1,812,797
Taxable pensions and annuities:								
Number of returns.....	701,975	256,507	193,629	124,566	76,111	27,703	18,765	4,694
Amount.....	7,207,146	1,540,138	2,102,918	1,602,473	1,040,632	420,720	363,743	136,521
Unemployment compensation:								
Number of returns.....	485,958	108,425	125,498	140,525	85,359	20,630	5,218	303
Amount.....	1,386,972	304,954	416,401	397,663	201,898	49,400	15,335	1,321
Number of sole proprietorship returns.....	510,550	138,609	105,742	116,623	83,045	31,838	26,128	8,565
Number of farm returns (Schedule F).....	48,791	14,924	11,401	11,636	7,005	2,091	1,235	499
Total itemized deductions:								
Number of returns.....	1,358,836	67,121	171,416	388,712	417,561	175,902	108,343	29,781
Amount.....	18,239,320	922,703	1,614,283	3,793,378	4,942,717	2,741,845	2,416,179	1,808,216
Medical and dental expense:								
Number of returns.....	146,550	40,106	50,543	37,280	14,005	3,047	1,375	194
Amount.....	820,030	358,748	232,677	123,968	58,011	20,202	18,480	7,945
Taxes paid deductions:								
Number of returns.....	1,352,590	63,370	169,911	388,031	417,373	175,834	108,302	29,769
Amount.....	8,351,193	301,337	546,012	1,579,440	2,267,651	1,294,497	1,173,862	1,188,395
Interest paid deductions:								
Number of returns.....	1,154,020	36,889	129,017	336,682	374,742	157,796	94,575	24,319
Amount.....	5,773,140	160,563	447,156	1,321,046	1,719,730	918,148	796,184	410,313
Contributions:								
Number of returns.....	1,247,636	47,189	145,783	352,560	396,570	171,020	105,418	29,096
Amount.....	2,525,012	54,385	190,503	477,040	641,668	367,589	351,209	442,618
Taxable income:								
Number of returns.....	3,356,746	815,980	895,251	793,331	525,222	186,081	110,766	30,115
Amount.....	91,763,847	2,510,633	10,707,927	20,722,828	22,529,531	11,709,077	11,023,629	12,560,221
Total tax liability:								
Number of returns.....	3,432,426	888,286	898,381	793,450	525,270	186,106	110,800	30,133
Amount.....	19,234,274	467,675	1,718,624	3,484,035	4,110,912	2,479,667	2,721,674	4,251,687
Earned income credit:								
Number of returns.....	395,860	258,948	136,912	--	--	--	--	--
Amount.....	371,386	287,665	83,721	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	307,210	251,909	55,301	--	--	--	--	--
Amount.....	276,257	247,505	28,752	--	--	--	--	--
Overpayment:								
Number of returns.....	2,993,574	1,209,685	690,607	571,608	357,057	105,729	50,254	8,636
Amount.....	3,213,959	684,985	594,346	753,309	651,491	235,073	175,554	119,199
Tax due at time of filing:								
Number of returns.....	910,367	223,722	196,069	199,867	152,668	72,605	50,399	15,037
Amount.....	1,409,153	80,278	151,923	222,635	239,193	165,495	236,057	313,573

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MINNESOTA								
Number of returns.....	2,060,951	734,698	508,028	421,118	249,341	75,851	54,092	17,823
Number with paid preparer's signature.....	1,032,723	306,507	248,687	238,641	141,351	43,992	37,808	15,737
Number of exemptions.....	4,440,959	938,384	1,067,811	1,159,987	796,256	244,958	176,463	57,100
Adjusted gross income (less deficit).....	69,040,004	4,366,863	11,105,116	16,519,701	15,018,703	6,458,166	7,123,891	8,447,563
Salaries and wages:								
Number of returns.....	1,771,369	573,546	435,960	388,894	236,382	71,367	49,415	15,805
Amount.....	53,511,091	3,752,601	8,621,786	13,755,040	12,849,952	5,316,815	5,198,623	4,016,274
Interest income:								
Number of returns.....	1,342,816	355,097	299,747	323,672	222,164	71,913	52,598	17,625
Amount.....	2,364,477	415,508	447,023	401,783	292,282	138,421	205,859	463,601
Dividends:								
Number of returns.....	525,683	110,218	99,347	119,299	101,994	42,666	37,371	14,788
Amount.....	1,356,532	132,806	164,355	196,376	170,948	101,298	173,865	416,885
Net capital gain (less loss):								
Number of returns.....	326,122	65,431	64,723	69,073	56,780	26,832	29,487	13,796
Amount.....	2,523,178	147,462	169,279	220,317	230,506	154,906	346,194	1,254,513
Taxable pensions and annuities:								
Number of returns.....	289,321	84,093	86,626	61,854	34,595	11,041	8,296	2,816
Amount.....	2,858,964	439,887	839,833	727,258	448,560	167,923	154,461	81,042
Unemployment compensation:								
Number of returns.....	147,573	34,433	48,090	42,074	18,317	3,185	1,334	140
Amount.....	463,961	92,104	156,496	138,221	60,234	11,210	5,102	594
Number of sole proprietorship returns.....	316,155	77,973	72,416	82,141	48,403	16,084	14,278	4,860
Number of farm returns (Schedule F).....	82,988	28,002	24,821	18,533	7,624	1,922	1,512	574
Total itemized deductions:								
Number of returns.....	744,053	36,495	110,596	236,624	215,830	73,501	53,359	17,648
Amount.....	10,556,869	541,965	1,027,613	2,361,241	2,740,494	1,269,497	1,344,699	1,271,360
Medical and dental expense:								
Number of returns.....	110,493	25,186	38,985	32,331	11,062	1,972	833	124
Amount.....	707,574	303,657	225,490	110,151	40,986	12,774	9,780	4,736
Taxes paid deductions:								
Number of returns.....	737,880	32,859	108,891	236,019	215,677	73,467	53,332	17,635
Amount.....	4,116,697	78,738	230,607	764,953	1,061,136	539,451	642,977	798,836
Interest paid deductions:								
Number of returns.....	646,962	20,995	86,904	212,251	198,310	66,534	46,976	14,992
Amount.....	3,998,453	104,172	384,315	1,072,311	1,176,859	492,350	466,305	302,141
Contributions:								
Number of returns.....	688,007	25,906	94,812	218,232	207,711	71,839	52,178	17,329
Amount.....	1,335,132	28,387	104,536	253,730	310,840	155,676	187,227	294,735
Taxable income:								
Number of returns.....	1,741,898	431,276	493,801	420,009	249,159	75,795	54,051	17,807
Amount.....	45,241,360	1,307,979	6,005,553	10,515,953	10,253,885	4,615,808	5,388,535	7,153,646
Total tax liability:								
Number of returns.....	1,781,364	467,353	497,156	419,970	249,186	75,816	54,065	17,818
Amount.....	9,577,140	253,880	991,163	1,782,222	1,847,883	985,263	1,346,680	2,370,050
Earned income credit:								
Number of returns.....	159,225	92,572	66,653	--	--	--	--	--
Amount.....	150,069	109,014	41,055	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	114,343	88,480	25,863	--	--	--	--	--
Amount.....	100,531	87,023	13,508	--	--	--	--	--
Overpayment:								
Number of returns.....	1,294,577	510,695	333,427	250,973	140,072	33,449	21,249	4,712
Amount.....	1,101,875	247,832	232,550	252,066	183,044	63,816	72,460	50,107
Tax due at time of filing:								
Number of returns.....	646,325	157,053	155,278	156,454	100,950	38,787	27,962	9,841
Amount.....	1,036,641	55,340	128,114	194,568	177,497	107,283	155,545	218,293

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISSISSIPPI								
Number of returns.....	1,056,684	514,597	268,873	159,536	75,579	20,125	13,170	4,804
Number with paid preparer's signature.....	530,501	231,754	134,958	90,036	45,336	13,346	10,521	4,550
Number of exemptions.....	2,459,679	952,471	677,169	468,583	239,059	64,177	42,580	15,640
Adjusted gross income (less deficit).....	25,435,785	3,447,158	5,733,703	6,199,566	4,522,410	1,710,874	1,734,646	2,087,427
Salaries and wages:								
Number of returns.....	936,590	443,379	242,277	147,661	70,278	18,139	11,012	3,844
Amount.....	20,219,851	3,236,450	4,854,094	5,269,528	3,762,043	1,287,107	993,796	816,834
Interest income:								
Number of returns.....	391,151	105,154	97,103	94,416	59,448	17,937	12,403	4,690
Amount.....	731,431	141,475	145,739	133,044	100,273	48,796	65,310	96,794
Dividends:								
Number of returns.....	132,062	27,512	26,786	30,565	24,932	9,873	8,486	3,908
Amount.....	321,583	32,918	40,687	49,195	47,069	29,341	46,772	75,581
Net capital gain (less loss):								
Number of returns.....	81,271	15,794	15,925	17,521	14,444	6,627	7,204	3,756
Amount.....	693,847	34,819	43,571	67,541	80,217	63,090	129,074	275,535
Taxable pensions and annuities:								
Number of returns.....	127,781	38,833	38,382	27,763	15,181	4,289	2,571	762
Amount.....	1,301,463	216,085	379,795	337,228	222,652	75,315	53,995	16,393
Unemployment compensation:								
Number of returns.....	74,526	38,348	19,780	12,175	3,435	596	167	25
Amount.....	143,520	73,998	38,570	22,507	6,886	1,217	477	66
Number of sole proprietorship returns.....	131,331	47,220	32,146	26,102	14,203	4,949	4,687	2,024
Number of farm returns (Schedule F).....	29,897	8,458	7,246	7,156	4,288	1,285	969	495
Total itemized deductions:								
Number of returns.....	186,727	11,337	33,245	56,718	51,418	17,275	12,125	4,609
Amount.....	2,346,792	216,986	296,175	551,229	580,706	249,497	239,232	212,965
Medical and dental expense:								
Number of returns.....	50,208	8,122	16,898	16,653	8,885	1,194	414	42
Amount.....	311,128	158,272	67,003	53,293	21,699	5,939	3,621	1,301
Taxes paid deductions:								
Number of returns.....	183,492	9,718	32,193	56,342	51,267	17,246	12,099	4,607
Amount.....	588,723	10,545	37,769	108,269	155,065	76,792	87,663	112,620
Interest paid deductions:								
Number of returns.....	150,755	5,781	23,529	47,534	45,505	15,001	9,856	3,549
Amount.....	756,076	24,670	88,170	198,791	218,857	88,069	78,476	59,042
Contributions:								
Number of returns.....	166,462	7,687	28,039	50,422	47,877	16,384	11,589	4,464
Amount.....	508,032	12,649	55,242	114,967	130,183	57,622	61,256	76,113
Taxable income:								
Number of returns.....	739,511	206,106	260,533	159,263	75,537	20,115	13,158	4,799
Amount.....	15,100,280	582,358	2,706,656	3,983,802	3,251,537	1,299,939	1,398,372	1,867,616
Total tax liability:								
Number of returns.....	767,727	234,776	260,068	159,267	75,533	20,114	13,166	4,803
Amount.....	3,090,173	123,963	436,937	656,443	596,879	287,475	366,289	622,186
Earned income credit:								
Number of returns.....	314,347	233,470	80,877	--	--	--	--	--
Amount.....	352,801	296,656	56,145	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	268,873	230,146	38,727	--	--	--	--	--
Amount.....	288,756	267,258	21,499	--	--	--	--	--
Overpayment:								
Number of returns.....	783,894	430,172	202,372	99,610	39,512	7,442	3,771	1,015
Amount.....	841,221	435,793	197,576	105,291	57,388	15,420	15,480	14,272
Tax due at time of filing:								
Number of returns.....	222,580	54,285	59,070	54,850	32,933	11,269	7,538	2,635
Amount.....	386,697	23,304	48,632	65,511	66,277	41,991	64,899	76,083

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MISSOURI								
Number of returns.....	2,283,031	917,248	578,036	425,831	229,700	69,572	47,029	15,615
Number with paid preparer's signature.....	1,275,735	455,865	329,872	261,002	139,681	42,183	33,377	13,755
Number of exemptions.....	5,057,024	1,409,071	1,330,998	1,180,064	713,712	221,144	151,262	50,773
Adjusted gross income (less deficit).....	68,569,150	5,962,064	12,526,119	16,620,416	13,814,333	5,924,902	6,161,001	7,560,315
Salaries and wages:								
Number of returns.....	1,935,322	721,427	494,021	387,975	213,445	63,995	41,183	13,276
Amount.....	52,431,026	4,891,065	9,802,830	13,793,872	11,560,009	4,735,457	4,182,570	3,465,224
Interest income:								
Number of returns.....	1,299,342	359,679	308,363	306,770	199,022	64,948	45,149	15,411
Amount.....	2,694,545	533,134	555,614	480,490	354,652	167,328	220,471	382,856
Dividends:								
Number of returns.....	522,048	110,734	105,874	120,198	98,804	40,236	33,010	13,192
Amount.....	1,598,119	147,533	197,206	233,729	224,404	136,269	232,886	426,072
Net capital gain (less loss):								
Number of returns.....	304,578	65,330	62,757	65,464	51,017	23,242	24,653	12,115
Amount.....	2,255,857	129,022	140,231	202,773	223,751	157,518	314,875	1,087,687
Taxable pensions and annuities:								
Number of returns.....	369,575	116,015	111,530	75,680	41,774	12,938	9,028	2,610
Amount.....	3,618,500	619,553	1,077,095	900,349	565,210	202,309	172,393	81,591
Unemployment compensation:								
Number of returns.....	211,452	79,314	62,559	46,826	18,254	3,200	1,183	116
Amount.....	463,098	181,425	138,921	96,884	35,665	6,677	3,192	335
Number of sole proprietorship returns.....	316,556	95,129	77,217	71,819	40,954	13,908	12,712	4,817
Number of farm returns (Schedule F).....	96,643	33,082	26,250	22,317	9,614	2,498	2,052	830
Total itemized deductions:								
Number of returns.....	564,803	30,921	81,938	168,626	163,031	61,152	44,069	15,066
Amount.....	7,384,045	580,243	811,687	1,616,343	1,850,824	894,460	892,981	737,506
Medical and dental expense:								
Number of returns.....	101,714	21,829	32,191	30,284	12,917	2,886	1,426	181
Amount.....	752,267	256,252	239,989	139,670	68,936	21,230	17,862	8,328
Taxes paid deductions:								
Number of returns.....	557,764	26,761	80,026	167,954	162,858	61,095	44,012	15,058
Amount.....	2,281,359	122,404	121,436	405,310	585,543	310,536	339,842	396,288
Interest paid deductions:								
Number of returns.....	475,169	15,612	60,370	146,849	148,452	54,817	37,222	11,847
Amount.....	2,690,923	78,867	252,879	669,372	783,013	353,804	334,411	218,577
Contributions:								
Number of returns.....	496,528	19,115	65,098	146,476	150,539	58,408	42,331	14,561
Amount.....	1,166,355	25,533	95,685	225,887	275,155	143,915	164,520	235,660
Taxable income:								
Number of returns.....	1,817,524	469,376	561,754	424,762	229,511	69,534	46,980	15,607
Amount.....	44,954,314	1,445,693	6,449,912	10,906,421	9,946,740	4,480,576	4,925,571	6,799,400
Total tax liability:								
Number of returns.....	1,869,279	518,985	563,712	424,885	229,539	69,544	47,001	15,613
Amount.....	9,501,307	282,045	1,052,002	1,825,107	1,832,047	976,253	1,256,957	2,276,897
Earned income credit:								
Number of returns.....	293,809	188,542	105,267	--	--	--	--	--
Amount.....	292,282	225,464	66,818	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	227,911	183,399	44,512	--	--	--	--	--
Amount.....	218,109	194,147	23,962	--	--	--	--	--
Overpayment:								
Number of returns.....	1,585,449	697,649	420,817	282,296	133,924	30,524	16,622	3,617
Amount.....	1,559,594	462,218	371,836	336,052	214,857	64,625	62,848	47,159
Tax due at time of filing:								
Number of returns.....	553,605	138,157	133,508	127,357	86,100	34,807	25,032	8,644
Amount.....	949,513	50,918	108,775	156,378	160,570	103,467	152,802	216,604

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
MONTANA								
Number of returns.....	375,861	166,544	94,482	68,510	31,199	7,683	5,657	1,786
Number with paid preparer's signature.....	207,444	77,844	53,435	43,454	20,791	5,664	4,788	1,668
Number of exemptions.....	846,195	256,497	235,654	204,864	100,824	24,675	18,173	5,708
Adjusted gross income (less deficit).....	9,593,941	855,265	2,046,499	2,663,270	1,860,338	652,415	747,077	769,076
Salaries and wages:								
Number of returns.....	300,072	123,799	77,185	59,841	27,294	6,333	4,267	1,353
Amount.....	6,603,850	802,535	1,464,917	2,014,300	1,358,233	396,178	339,164	228,523
Interest income:								
Number of returns.....	234,873	77,788	59,671	54,566	28,255	7,332	5,491	1,770
Amount.....	497,838	96,880	104,326	96,158	69,895	32,310	45,195	53,274
Dividends:								
Number of returns.....	94,217	25,904	21,886	22,007	14,298	4,660	4,004	1,458
Amount.....	235,493	33,526	40,858	44,620	36,054	17,816	27,880	34,740
Net capital gain (less loss):								
Number of returns.....	69,825	18,531	16,398	15,731	10,137	3,770	3,767	1,491
Amount.....	567,402	44,123	55,644	79,182	78,573	51,927	90,939	167,014
Taxable pensions and annuities:								
Number of returns.....	58,568	18,829	18,136	12,663	5,958	1,593	1,125	264
Amount.....	597,388	104,788	183,685	160,309	90,506	29,541	22,332	6,227
Unemployment compensation:								
Number of returns.....	34,112	11,795	12,091	7,734	2,111	257	107	17
Amount.....	80,547	25,609	30,674	18,058	5,028	748	363	67
Number of sole proprietorship returns.....	68,525	22,536	18,209	15,545	7,297	2,195	2,057	686
Number of farm returns (Schedule F).....	21,728	7,495	5,900	4,647	2,266	676	562	182
Total itemized deductions:								
Number of returns.....	100,035	9,872	19,939	32,746	23,637	6,810	5,318	1,713
Amount.....	1,427,942	253,992	171,668	312,894	276,186	103,750	208,421	101,031
Medical and dental expense:								
Number of returns.....	30,105	7,791	10,206	8,368	2,980	529	221	10
Amount.....	292,874	207,065	42,377	27,499	11,433	2,677	1,686	138
Taxes paid deductions:								
Number of returns.....	98,466	8,921	19,539	32,611	23,581	6,797	5,307	1,710
Amount.....	515,406	13,345	36,957	97,164	105,678	44,989	151,203	68,070
Interest paid deductions:								
Number of returns.....	77,687	4,959	13,948	27,375	20,479	5,567	4,081	1,278
Amount.....	383,947	21,125	53,994	120,350	102,133	34,371	32,524	19,449
Contributions:								
Number of returns.....	85,229	6,265	15,828	28,391	21,759	6,384	4,978	1,624
Amount.....	153,189	6,261	18,339	34,664	32,939	13,948	19,225	27,813
Taxable income:								
Number of returns.....	287,967	82,705	90,621	68,348	31,174	7,680	5,653	1,786
Amount.....	5,968,491	241,238	986,670	1,682,646	1,312,942	489,014	590,964	665,017
Total tax liability:								
Number of returns.....	301,098	94,889	91,597	68,313	31,177	7,681	5,655	1,786
Amount.....	1,242,721	52,398	170,519	288,364	247,789	111,571	156,328	215,755
Earned income credit:								
Number of returns.....	47,362	29,829	17,533	--	--	--	--	--
Amount.....	45,831	34,987	10,845	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	35,705	28,404	7,301	--	--	--	--	--
Amount.....	31,918	28,034	3,884	--	--	--	--	--
Overpayment:								
Number of returns.....	224,835	112,421	57,706	35,783	14,162	2,471	1,627	465
Amount.....	191,549	65,313	46,335	37,336	21,296	5,926	7,756	7,585
Tax due at time of filing:								
Number of returns.....	117,179	32,900	31,651	29,360	15,057	4,356	3,000	855
Amount.....	198,236	12,597	30,161	45,074	39,746	21,486	27,495	21,677

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEBRASKA								
Number of returns.....	740,824	300,183	190,781	141,337	71,741	19,589	12,925	4,288
Number with paid preparer's signature.....	405,891	146,168	105,618	84,357	43,283	12,456	9,900	3,929
Number of exemptions.....	1,855,103	419,689	452,952	423,636	235,864	65,069	43,536	14,377
Adjusted gross income (less deficit).....	21,072,721	1,786,504	4,133,331	5,507,477	4,294,847	1,664,772	1,691,843	1,993,946
Salaries and wages:								
Number of returns.....	619,879	234,427	161,085	126,856	65,363	17,488	10,992	3,668
Amount.....	15,627,975	1,551,259	3,160,544	4,400,832	3,413,013	1,220,506	1,024,970	856,850
Interest income:								
Number of returns.....	474,226	145,707	116,047	111,252	65,530	18,786	12,641	4,263
Amount.....	989,714	198,385	219,976	192,993	133,980	58,926	74,839	110,815
Dividends:								
Number of returns.....	176,826	40,564	37,489	42,511	31,962	11,529	9,150	3,621
Amount.....	421,555	44,223	58,383	66,905	59,720	36,229	55,574	100,522
Net capital gain (less loss):								
Number of returns.....	115,091	26,219	25,955	25,841	18,515	7,510	7,611	3,440
Amount.....	778,160	57,750	72,929	97,950	99,580	61,381	109,565	279,006
Taxable pensions and annuities:								
Number of returns.....	97,038	28,597	29,052	21,198	11,591	3,500	2,398	702
Amount.....	861,480	128,722	244,026	221,366	149,698	55,576	44,121	17,971
Unemployment compensation:								
Number of returns.....	32,498	12,779	10,459	6,919	1,925	305	98	13
Amount.....	57,008	22,596	18,349	11,725	3,464	572	252	49
Number of sole proprietorship returns.....	108,685	29,871	27,894	27,431	14,065	4,307	3,728	1,389
Number of farm returns (Schedule F).....	57,005	19,399	16,658	12,393	5,491	1,573	1,116	375
Total itemized deductions:								
Number of returns.....	175,813	10,883	26,896	53,551	50,983	17,228	12,105	4,167
Amount.....	2,393,224	189,054	330,227	514,037	588,915	262,254	262,795	245,941
Medical and dental expense:								
Number of returns.....	35,826	8,579	11,961	10,269	3,906	767	306	38
Amount.....	379,019	140,900	157,974	50,169	19,424	5,276	4,105	1,171
Taxes paid deductions:								
Number of returns.....	172,411	8,830	25,958	53,257	50,902	17,204	12,097	4,163
Amount.....	827,300	14,324	53,211	159,381	223,366	110,008	124,039	142,970
Interest paid deductions:								
Number of returns.....	140,834	4,259	18,155	45,529	45,461	14,737	9,553	3,140
Amount.....	711,127	17,330	65,905	192,737	218,574	86,143	75,903	54,535
Contributions:								
Number of returns.....	160,022	7,078	22,499	48,841	48,897	16,764	11,860	4,083
Amount.....	367,158	8,785	30,530	68,269	85,701	41,967	51,153	80,754
Taxable income:								
Number of returns.....	600,728	167,028	184,199	141,033	71,687	19,576	12,922	4,283
Amount.....	13,499,800	495,229	2,107,017	3,534,622	3,047,913	1,242,627	1,331,051	1,741,342
Total tax liability:								
Number of returns.....	618,352	183,637	185,268	140,976	71,688	19,576	12,921	4,286
Amount.....	2,814,450	98,668	356,083	600,165	565,706	273,876	340,891	579,061
Earned income credit:								
Number of returns.....	76,983	45,784	31,199	--	--	--	--	--
Amount.....	75,155	55,708	19,447	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	57,229	44,159	13,070	--	--	--	--	--
Amount.....	53,177	46,135	7,042	--	--	--	--	--
Overpayment:								
Number of returns.....	469,802	210,966	126,974	81,311	37,205	7,933	4,306	1,107
Amount.....	396,686	117,956	100,011	82,098	52,729	15,609	16,140	12,143
Tax due at time of filing:								
Number of returns.....	219,287	58,750	54,991	54,179	31,500	10,406	7,151	2,310
Amount.....	426,374	23,532	57,210	91,161	85,691	46,867	62,000	59,914

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEVADA								
Number of returns.....	684,067	242,621	192,999	131,842	72,297	22,511	15,413	6,384
Number with paid preparer's signature.....	342,847	105,460	91,087	71,428	42,808	14,477	11,800	5,787
Number of exemptions.....	1,474,349	381,392	410,493	337,780	212,990	67,330	45,926	18,438
Adjusted gross income (less deficit).....	23,589,558	1,380,355	4,164,094	5,141,358	4,353,044	1,917,430	2,028,550	4,604,727
Salaries and wages:								
Number of returns.....	590,820	197,097	169,968	119,730	66,434	20,144	12,643	4,804
Amount.....	16,888,760	1,489,038	3,411,243	4,244,030	3,558,088	1,463,536	1,257,685	1,465,139
Interest income:								
Number of returns.....	322,377	71,378	77,560	78,358	55,031	19,537	14,298	6,215
Amount.....	997,567	120,073	114,946	121,168	107,048	64,536	109,837	359,958
Dividends:								
Number of returns.....	120,770	23,646	24,102	26,774	22,419	10,067	8,929	4,833
Amount.....	453,837	42,452	49,010	56,425	51,815	33,147	60,489	160,498
Net capital gain (less loss):								
Number of returns.....	85,173	15,594	15,908	17,867	15,140	7,350	8,257	5,057
Amount.....	1,839,743	66,803	30,888	58,091	82,507	69,840	162,161	1,369,453
Taxable pensions and annuities:								
Number of returns.....	108,550	25,864	31,185	25,105	16,318	5,456	3,558	1,064
Amount.....	1,361,025	159,664	341,456	358,106	270,607	110,323	86,871	33,999
Unemployment compensation:								
Number of returns.....	61,202	20,796	18,534	13,973	6,228	1,170	447	54
Amount.....	167,251	56,578	52,523	37,320	15,927	3,310	1,387	206
Number of sole proprietorship returns.....	85,066	23,828	18,339	18,890	12,854	4,795	4,352	2,008
Number of farm returns (Schedule F).....	3,359	867	652	710	522	211	222	175
Total itemized deductions:								
Number of returns.....	190,129	14,377	34,847	56,262	48,483	18,132	12,980	5,048
Amount.....	2,731,447	218,187	333,845	603,450	632,051	296,736	295,602	351,576
Medical and dental expense:								
Number of returns.....	32,813	7,269	10,480	9,209	4,338	973	489	55
Amount.....	170,870	74,381	38,116	30,860	16,049	5,348	4,505	1,611
Taxes paid deductions:								
Number of returns.....	182,874	12,817	32,551	54,297	47,557	17,870	12,810	4,972
Amount.....	367,661	18,305	35,477	66,929	75,377	38,792	45,699	87,082
Interest paid deductions:								
Number of returns.....	169,838	11,147	29,134	50,717	45,378	16,991	11,966	4,505
Amount.....	1,471,640	96,053	181,852	351,154	365,625	163,445	153,173	160,338
Contributions:								
Number of returns.....	164,047	8,666	28,237	48,933	44,330	16,968	12,189	4,724
Amount.....	336,383	6,716	26,360	58,762	70,538	37,417	41,387	95,202
Taxable income:								
Number of returns.....	559,014	124,738	186,540	131,344	72,172	22,472	15,383	6,365
Amount.....	16,435,358	442,086	2,196,686	3,379,547	3,108,191	1,444,584	1,622,779	4,241,486
Total tax liability:								
Number of returns.....	568,639	134,271	186,517	131,415	72,187	22,488	15,388	6,373
Amount.....	3,831,695	81,960	346,448	570,032	577,724	316,408	417,316	1,521,806
Earned income credit:								
Number of returns.....	83,430	50,264	33,166	--	--	--	--	--
Amount.....	82,434	61,578	20,857	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	64,689	49,141	15,548	--	--	--	--	--
Amount.....	62,919	54,569	8,350	--	--	--	--	--
Overpayment:								
Number of returns.....	460,708	184,875	138,516	82,126	39,012	9,380	5,351	1,448
Amount.....	492,442	131,189	116,096	97,374	63,947	22,524	24,137	37,174
Tax due at time of filing:								
Number of returns.....	182,827	35,077	48,603	45,557	30,453	11,737	8,165	3,235
Amount.....	375,723	15,295	37,370	55,851	60,210	38,752	58,217	110,028

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEW HAMPSHIRE								
Number of returns.....	536,568	185,391	132,141	108,855	68,201	22,650	15,208	4,122
Number with paid preparer's signature.....	222,643	62,654	52,798	51,019	32,101	11,110	9,437	3,524
Number of exemptions.....	1,135,477	236,308	268,168	287,708	209,796	71,909	48,603	12,985
Adjusted gross income (less deficit).....	18,276,460	940,403	2,891,423	4,270,639	4,118,736	1,929,980	1,975,195	2,150,085
Salaries and wages:								
Number of returns.....	461,420	143,954	114,937	100,410	64,162	21,063	13,482	3,412
Amount.....	14,405,306	959,510	2,315,529	3,596,714	3,544,614	1,610,147	1,421,651	957,143
Interest income:								
Number of returns.....	359,979	87,124	80,105	88,144	63,453	22,041	15,008	4,104
Amount.....	578,279	95,383	97,594	99,383	79,389	42,474	63,408	100,648
Dividends:								
Number of returns.....	127,960	27,214	23,209	27,646	25,015	11,566	9,952	3,358
Amount.....	464,413	40,630	52,943	65,880	63,999	40,638	73,469	126,854
Net capital gain (less loss):								
Number of returns.....	72,316	13,399	12,121	14,924	13,591	7,183	7,899	3,199
Amount.....	916,178	24,660	23,936	40,779	58,363	46,337	110,747	611,357
Taxable pensions and annuities:								
Number of returns.....	77,310	21,256	21,356	16,761	10,842	3,629	2,703	763
Amount.....	822,275	114,001	207,166	200,917	151,153	62,265	61,432	25,340
Unemployment compensation:								
Number of returns.....	41,664	11,313	12,826	10,714	5,324	1,046	413	28
Amount.....	112,388	27,035	33,306	30,220	16,514	3,555	1,611	147
Number of sole proprietorship returns.....	87,574	23,711	20,128	21,015	12,976	4,579	3,897	1,268
Number of farm returns (Schedule F).....	1,758	526	395	342	239	79	121	56
Total itemized deductions:								
Number of returns.....	173,303	11,065	24,554	49,763	50,346	20,034	13,993	3,548
Amount.....	2,363,908	150,753	242,586	534,847	652,900	325,146	300,495	157,183
Medical and dental expense:								
Number of returns.....	27,382	6,826	8,683	7,546	3,136	755	388	48
Amount.....	155,533	63,198	37,069	27,965	15,245	4,605	5,691	1,759
Taxes paid deductions:								
Number of returns.....	170,720	10,058	23,829	49,237	50,120	19,984	13,955	3,537
Amount.....	784,763	34,549	73,306	170,331	218,904	112,783	105,732	69,158
Interest paid deductions:								
Number of returns.....	153,378	7,290	19,823	45,028	47,085	18,618	12,478	2,956
Amount.....	1,100,622	42,990	102,039	267,978	331,366	157,138	136,009	63,102
Contributions:								
Number of returns.....	152,357	6,662	19,647	43,305	46,670	19,139	13,488	3,446
Amount.....	221,467	4,663	15,596	37,641	52,159	30,546	36,940	43,923
Taxable income:								
Number of returns.....	449,201	102,608	128,094	108,448	68,111	22,630	15,192	4,118
Amount.....	12,525,207	326,378	1,580,215	2,765,185	2,880,908	1,425,837	1,562,653	1,984,031
Total tax liability:								
Number of returns.....	460,398	112,417	129,418	108,497	68,114	22,636	15,196	4,120
Amount.....	2,696,979	66,198	262,141	472,434	527,914	307,418	393,225	667,649
Earned income credit:								
Number of returns.....	40,280	23,212	17,068	--	--	--	--	--
Amount.....	38,481	28,122	10,358	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	28,131	21,838	6,293	--	--	--	--	--
Amount.....	25,308	22,120	3,187	--	--	--	--	--
Overpayment:								
Number of returns.....	377,632	138,076	100,305	76,865	43,742	11,443	6,127	1,074
Amount.....	410,729	79,537	90,477	100,702	76,697	25,484	23,186	14,647
Tax due at time of filing:								
Number of returns.....	126,471	29,340	26,932	28,133	22,061	10,093	7,699	2,213
Amount.....	253,142	12,741	25,424	36,582	38,363	26,072	40,824	73,137

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEW JERSEY								
Number of returns.....	3,759,633	1,231,995	873,444	708,992	495,033	219,435	176,964	53,770
Number with paid preparer's signature.....	1,947,351	562,983	430,148	384,687	285,576	126,741	112,547	44,669
Number of exemptions.....	8,034,321	1,718,534	1,798,000	1,667,967	1,427,750	681,120	564,815	176,135
Adjusted gross income (less deficit).....	151,586,226	7,002,454	19,150,701	27,763,142	30,159,842	18,810,613	23,124,021	25,575,453
Salaries and wages:								
Number of returns.....	3,178,841	900,389	745,602	646,193	465,374	208,453	164,997	47,833
Amount.....	120,407,776	6,026,723	15,044,574	23,166,151	25,882,025	16,250,830	18,513,685	15,523,789
Interest income:								
Number of returns.....	2,483,646	593,667	495,726	534,233	434,123	204,250	169,060	52,587
Amount.....	5,017,791	801,797	770,077	766,696	663,860	373,452	539,019	1,102,890
Dividends:								
Number of returns.....	1,046,340	219,531	161,674	196,627	195,528	112,166	116,007	44,807
Amount.....	3,355,802	320,907	392,703	482,360	475,227	310,264	503,807	870,534
Net capital gain (less loss):								
Number of returns.....	525,363	89,400	72,674	91,919	93,383	59,004	79,178	39,805
Amount.....	4,486,188	118,661	101,633	195,928	296,130	268,072	693,764	2,812,000
Taxable pensions and annuities:								
Number of returns.....	590,956	165,410	152,528	117,129	83,514	35,945	28,606	7,824
Amount.....	6,271,646	872,315	1,488,306	1,430,060	1,150,402	544,369	539,246	246,947
Unemployment compensation:								
Number of returns.....	377,802	112,697	104,874	78,221	54,761	17,341	8,857	1,051
Amount.....	1,679,327	430,959	503,423	364,079	252,544	79,983	43,141	5,198
Number of sole proprietorship returns.....	433,008	100,094	77,691	86,328	78,352	39,188	39,497	13,858
Number of farm returns (Schedule F).....	7,692	1,633	1,316	1,490	1,363	741	698	451
Total itemized deductions:								
Number of returns.....	1,447,152	89,616	194,433	345,136	388,159	203,520	172,921	53,367
Amount.....	25,516,094	1,416,658	2,241,160	4,072,866	5,561,585	3,782,145	4,608,899	3,832,781
Medical and dental expense:								
Number of returns.....	286,089	59,205	90,705	76,565	40,914	11,982	6,150	568
Amount.....	1,661,176	584,589	487,804	275,819	184,482	59,208	53,515	15,759
Taxes paid deductions:								
Number of returns.....	1,436,322	83,918	191,448	343,760	387,634	203,383	172,833	53,346
Amount.....	10,877,986	443,994	717,145	1,393,165	2,110,356	1,589,856	2,163,693	2,459,778
Interest paid deductions:								
Number of returns.....	1,158,217	46,041	126,311	273,608	334,419	179,809	152,231	45,798
Amount.....	9,116,044	281,067	660,361	1,617,099	2,320,066	1,491,017	1,707,728	1,038,706
Contributions:								
Number of returns.....	1,357,543	64,314	173,625	324,141	375,026	198,959	169,157	52,321
Amount.....	2,780,762	54,737	202,069	409,803	564,291	385,590	475,228	689,044
Taxable income:								
Number of returns.....	3,157,443	667,801	840,913	704,743	494,216	219,243	176,812	53,715
Amount.....	104,012,674	2,016,413	10,297,995	18,279,657	20,814,178	13,476,861	17,363,759	21,763,812
Total tax liability:								
Number of returns.....	3,198,086	706,422	841,409	705,868	494,442	219,303	176,896	53,746
Amount.....	23,616,357	388,100	1,636,154	3,182,466	3,898,527	2,869,670	4,302,964	7,338,477
Earned income credit:								
Number of returns.....	372,590	232,612	139,978	--	--	--	--	--
Amount.....	374,370	285,943	88,427	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	288,976	224,847	64,129	--	--	--	--	--
Amount.....	282,768	248,063	34,705	--	--	--	--	--
Overpayment:								
Number of returns.....	2,582,150	871,285	659,545	499,089	326,799	124,660	85,384	15,388
Amount.....	3,368,805	604,405	600,839	694,103	669,467	301,201	310,370	188,420
Tax due at time of filing:								
Number of returns.....	922,805	223,524	180,068	182,504	148,369	84,381	76,589	27,370
Amount.....	1,740,484	83,294	142,035	209,662	243,132	195,071	337,591	529,699

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEW MEXICO								
Number of returns.....	698,914	314,070	176,924	113,472	59,082	18,898	13,223	3,245
Number with paid preparer's signature.....	317,072	129,241	79,958	55,955	30,114	10,077	8,832	2,895
Number of exemptions.....	1,608,703	551,202	439,293	325,468	184,118	58,176	40,609	9,837
Adjusted gross income (less deficit).....	18,363,855	1,931,508	3,799,710	4,410,000	3,552,415	1,611,206	1,722,019	1,336,996
Salaries and wages:								
Number of returns.....	593,320	256,356	152,432	100,828	53,072	16,844	11,234	2,554
Amount.....	14,027,847	1,783,880	3,047,149	3,562,167	2,822,649	1,211,309	1,082,979	517,713
Interest income:								
Number of returns.....	334,774	91,849	82,800	76,644	49,949	17,567	12,752	3,213
Amount.....	635,286	106,462	116,202	115,407	92,800	51,183	73,712	79,519
Dividends:								
Number of returns.....	121,865	26,447	24,097	27,194	22,571	10,173	8,798	2,585
Amount.....	359,430	38,521	48,820	58,110	55,456	33,943	54,281	70,299
Net capital gain (less loss):								
Number of returns.....	81,635	16,935	15,713	17,256	14,321	7,216	7,584	2,610
Amount.....	621,582	32,635	33,911	57,395	77,184	59,358	126,258	234,842
Taxable pensions and annuities:								
Number of returns.....	104,898	28,815	30,876	23,259	13,689	4,520	3,185	554
Amount.....	1,348,986	179,543	352,980	354,759	258,401	101,308	83,315	18,678
Unemployment compensation:								
Number of returns.....	39,717	18,179	12,651	6,165	2,061	433	213	15
Amount.....	99,432	44,253	32,252	15,561	5,436	1,237	641	52
Number of sole proprietorship returns.....	104,794	37,902	23,918	20,314	12,413	4,740	4,243	1,264
Number of farm returns (Schedule F).....	12,782	4,235	3,109	2,595	1,619	581	450	193
Total itemized deductions:								
Number of returns.....	150,940	9,873	24,938	43,743	40,451	16,390	12,422	3,123
Amount.....	1,972,145	97,749	236,465	436,978	480,936	267,162	270,879	171,974
Medical and dental expense:								
Number of returns.....	28,723	6,060	9,120	8,561	3,725	840	375	42
Amount.....	145,462	31,331	46,095	32,035	16,005	15,314	3,409	1,274
Taxes paid deductions:								
Number of returns.....	148,133	8,588	24,079	43,303	40,299	16,351	12,395	3,118
Amount.....	533,934	10,232	29,052	84,030	126,374	80,760	106,325	97,161
Interest paid deductions:								
Number of returns.....	130,982	6,744	20,328	38,998	37,026	14,756	10,607	2,523
Amount.....	865,708	39,600	102,805	217,525	238,001	112,964	106,146	48,668
Contributions:								
Number of returns.....	129,302	5,848	19,728	37,355	36,499	15,268	11,638	2,966
Amount.....	269,553	6,463	25,051	53,992	66,411	36,646	40,641	40,349
Taxable income:								
Number of returns.....	512,687	135,679	169,452	113,201	59,018	18,883	13,212	3,242
Amount.....	11,379,417	427,132	1,839,675	2,847,085	2,536,353	1,209,352	1,359,514	1,160,307
Total tax liability:								
Number of returns.....	533,134	155,667	169,888	113,193	59,034	18,886	13,221	3,245
Amount.....	2,313,889	86,882	298,098	475,400	469,505	264,180	344,544	375,279
Earned income credit:								
Number of returns.....	134,613	92,987	41,626	--	--	--	--	--
Amount.....	136,783	109,716	27,066	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	111,425	91,126	20,299	--	--	--	--	--
Amount.....	107,499	96,122	11,377	--	--	--	--	--
Overpayment:								
Number of returns.....	488,157	247,705	127,075	68,967	31,277	7,844	4,530	759
Amount.....	450,834	179,837	107,783	73,402	47,687	16,797	16,426	8,902
Tax due at time of filing:								
Number of returns.....	168,698	40,457	44,372	40,259	25,055	9,775	7,112	1,668
Amount.....	264,230	16,038	33,775	46,842	48,850	31,617	47,123	39,985

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NEW YORK								
Number of returns.....	7,844,199	2,789,902	1,974,188	1,483,326	883,048	343,211	268,084	102,440
Number with paid preparer's signature.....	4,263,149	1,328,179	1,021,798	859,013	553,855	220,654	190,753	88,897
Number of exemptions.....	16,715,569	4,214,381	4,223,940	3,583,686	2,529,048	1,043,065	811,234	310,215
Adjusted gross income (less deficit).....	293,196,545	15,263,409	43,359,142	57,794,944	53,484,109	29,371,095	35,227,475	58,696,372
Salaries and wages:								
Number of returns.....	6,590,838	2,039,772	1,709,814	1,362,657	827,171	322,215	243,007	86,202
Amount.....	222,927,427	14,099,929	34,886,345	48,725,798	45,441,373	24,625,293	26,292,240	28,856,448
Interest income:								
Number of returns.....	5,076,011	1,308,626	1,138,587	1,141,276	800,000	327,147	259,603	100,772
Amount.....	11,653,036	1,920,984	1,594,378	1,550,162	1,310,295	706,020	1,105,670	3,465,529
Dividends:								
Number of returns.....	1,934,137	435,954	338,459	387,684	340,117	172,782	173,947	85,194
Amount.....	7,532,656	738,846	739,543	863,948	918,254	530,934	982,336	2,758,797
Net capital gain (less loss):								
Number of returns.....	1,031,980	195,847	163,880	191,981	175,109	100,117	127,698	77,348
Amount.....	13,620,024	772,510	275,976	457,516	631,543	525,830	1,328,764	9,627,885
Taxable pensions and annuities:								
Number of returns.....	1,216,704	370,774	328,943	239,864	154,109	59,894	47,318	15,802
Amount.....	13,683,271	2,060,878	3,388,346	3,136,798	2,388,188	1,081,053	1,053,059	574,949
Unemployment compensation:								
Number of returns.....	749,922	257,140	212,940	152,149	87,086	25,451	13,266	1,890
Amount.....	2,728,148	788,666	844,553	587,105	332,432	104,261	61,870	9,261
Number of sole proprietorship returns.....	980,715	303,785	190,481	185,433	137,958	65,470	68,820	28,768
Number of farm returns (Schedule F).....	29,051	10,665	7,188	5,641	3,163	1,065	813	516
Total itemized deductions:								
Number of returns.....	2,884,947	173,877	452,095	811,188	750,730	330,528	264,682	101,847
Amount.....	51,842,135	2,705,549	4,831,310	9,206,645	10,857,060	6,368,371	7,513,036	10,360,164
Medical and dental expense:								
Number of returns.....	524,761	101,003	177,409	148,063	67,042	18,509	11,051	1,684
Amount.....	3,213,358	1,137,090	894,672	558,559	308,472	127,165	124,793	62,608
Taxes paid deductions:								
Number of returns.....	2,857,518	158,981	444,718	807,915	749,577	330,176	264,411	101,740
Amount.....	24,521,799	637,057	1,439,552	3,671,201	4,989,617	3,082,199	3,970,366	6,721,809
Interest paid deductions:								
Number of returns.....	2,008,987	90,431	256,606	534,934	567,671	263,904	211,792	83,649
Amount.....	14,551,723	651,609	1,276,598	2,786,274	3,391,881	1,934,011	2,176,425	2,334,925
Contributions:								
Number of returns.....	2,719,160	126,291	411,838	772,041	728,959	323,766	257,430	98,835
Amount.....	6,510,517	116,360	544,661	1,077,559	1,164,335	677,390	821,832	2,108,380
Taxable income:								
Number of returns.....	6,393,006	1,425,056	1,899,894	1,474,374	881,116	342,689	267,635	102,242
Amount.....	195,567,691	4,353,291	22,651,786	37,198,668	36,287,438	20,591,669	25,997,483	48,487,356
Total tax liability:								
Number of returns.....	6,545,511	1,575,634	1,899,580	1,475,677	881,565	342,874	267,832	102,349
Amount.....	45,164,525	894,876	3,578,813	6,343,897	6,766,844	4,400,187	6,543,799	16,636,108
Earned income credit:								
Number of returns.....	901,122	566,806	334,316	--	--	--	--	--
Amount.....	894,023	690,901	203,122	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	692,821	545,225	147,596	--	--	--	--	--
Amount.....	657,734	580,033	77,701	--	--	--	--	--
Overpayment:								
Number of returns.....	5,502,985	1,979,312	1,505,451	1,070,497	601,772	198,785	122,395	24,773
Amount.....	6,806,573	1,392,052	1,372,519	1,493,329	1,209,362	497,799	470,696	370,816
Tax due at time of filing:								
Number of returns.....	1,766,539	490,822	391,782	355,768	241,343	123,421	113,333	50,070
Amount.....	3,222,306	195,231	302,239	402,382	412,863	304,363	546,990	1,058,238

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NORTH CAROLINA								
Number of returns.....	3,165,227	1,267,051	859,505	561,843	299,900	92,661	64,285	19,982
Number with paid preparer's signature.....	1,636,127	589,350	436,417	319,160	173,688	54,352	45,235	17,925
Number of exemptions.....	6,836,502	1,980,993	1,903,797	1,503,711	897,593	285,590	201,362	63,456
Adjusted gross income (less deficit).....	92,645,247	8,865,431	18,370,838	21,917,401	18,026,915	7,892,526	8,433,031	9,139,106
Salaries and wages:								
Number of returns.....	2,804,815	1,069,928	774,807	520,552	280,261	85,479	56,812	16,976
Amount.....	72,995,592	7,879,844	15,432,063	18,519,213	15,120,799	6,303,891	5,736,808	4,002,974
Interest income:								
Number of returns.....	1,577,126	377,339	383,761	387,388	259,081	87,169	62,555	19,833
Amount.....	2,534,970	417,226	458,976	440,291	357,237	182,761	263,548	414,930
Dividends:								
Number of returns.....	571,259	108,132	107,095	129,508	114,717	50,850	44,362	16,595
Amount.....	1,717,325	141,248	193,976	251,170	260,886	165,749	277,274	427,022
Net capital gain (less loss):								
Number of returns.....	322,660	55,773	57,163	67,653	60,350	30,759	35,048	15,914
Amount.....	2,736,297	115,579	128,182	212,170	277,710	210,098	473,634	1,318,923
Taxable pensions and annuities:								
Number of returns.....	449,709	114,527	131,182	105,119	63,179	19,220	12,863	3,619
Amount.....	4,606,978	590,812	1,214,517	1,219,309	892,225	327,091	262,346	100,678
Unemployment compensation:								
Number of returns.....	249,278	88,118	84,955	56,304	16,449	2,349	1,003	100
Amount.....	421,671	149,556	134,379	94,172	32,877	6,693	3,603	391
Number of sole proprietorship returns.....	415,975	122,216	101,867	94,118	54,837	19,342	17,737	5,858
Number of farm returns (Schedule F).....	50,570	14,815	12,538	11,749	7,070	2,130	1,530	738
Total itemized deductions:								
Number of returns.....	868,539	48,181	144,327	264,874	240,711	87,662	63,021	19,763
Amount.....	11,843,229	498,439	1,429,813	2,654,750	3,002,505	1,473,934	1,515,040	1,268,747
Medical and dental expense:								
Number of returns.....	172,465	31,768	58,199	54,803	21,914	4,005	1,580	196
Amount.....	931,757	226,949	397,904	176,365	80,533	24,099	19,320	6,587
Taxes paid deductions:								
Number of returns.....	862,106	44,749	142,552	264,046	240,435	87,600	62,966	19,758
Amount.....	4,065,190	61,795	252,622	746,664	1,042,652	556,497	645,782	759,178
Interest paid deductions:								
Number of returns.....	734,389	27,729	110,915	230,696	216,691	77,996	54,104	16,258
Amount.....	4,348,710	136,638	473,428	1,107,987	1,219,256	561,605	536,578	313,218
Contributions:								
Number of returns.....	775,758	32,850	120,613	234,253	224,026	83,989	60,786	19,241
Amount.....	1,959,951	42,902	191,460	415,818	475,956	232,518	253,030	348,267
Taxable income:								
Number of returns.....	2,514,927	639,255	838,693	560,563	299,617	92,595	64,236	19,968
Amount.....	58,295,229	2,055,013	9,366,834	14,170,785	12,631,101	5,747,532	6,479,519	7,844,446
Total tax liability:								
Number of returns.....	2,571,528	696,264	838,137	560,633	299,656	92,610	64,249	19,979
Amount.....	11,991,677	391,635	1,504,298	2,341,997	2,288,685	1,236,448	1,635,496	2,593,118
Earned income credit:								
Number of returns.....	540,444	353,619	186,825	--	--	--	--	--
Amount.....	572,128	445,908	126,220	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	429,555	346,176	83,379	--	--	--	--	--
Amount.....	436,910	392,765	44,146	--	--	--	--	--
Overpayment:								
Number of returns.....	2,283,920	1,029,633	655,990	363,721	167,613	39,280	22,924	4,759
Amount.....	2,270,394	817,833	592,066	394,614	247,781	80,063	81,343	56,694
Tax due at time of filing:								
Number of returns.....	740,198	158,645	182,826	182,429	121,841	48,465	34,765	11,227
Amount.....	1,242,198	69,657	146,966	209,229	215,968	140,817	208,002	251,560

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
NORTH DAKOTA								
Number of returns.....	283,759	119,302	73,139	53,664	25,576	6,103	4,604	1,371
Number with paid preparer's signature.....	161,746	59,040	42,665	33,794	16,674	4,461	3,834	1,278
Number of exemptions.....	641,480	167,848	180,276	165,892	86,752	20,571	15,621	4,520
Adjusted gross income (less deficit).....	7,599,759	732,766	1,585,767	2,091,124	1,523,064	519,356	607,312	540,371
Salaries and wages:								
Number of returns.....	228,883	90,970	58,791	46,587	22,557	5,117	3,698	1,163
Amount.....	5,239,743	602,172	1,107,032	1,553,788	1,115,080	318,985	310,924	231,760
Interest income:								
Number of returns.....	186,338	60,603	47,308	43,274	23,464	5,854	4,482	1,353
Amount.....	360,987	74,434	88,615	74,574	50,326	20,448	27,494	25,096
Dividends:								
Number of returns.....	60,759	14,726	13,819	14,530	10,169	3,333	3,077	1,105
Amount.....	117,217	14,966	20,332	21,760	18,800	10,553	17,012	13,795
Net capital gain (less loss):								
Number of returns.....	47,202	11,617	11,757	10,636	6,828	2,556	2,712	1,096
Amount.....	272,279	23,703	36,456	42,048	39,048	21,374	39,002	70,648
Taxable pensions and annuities:								
Number of returns.....	32,801	9,260	10,604	7,309	3,683	956	766	223
Amount.....	274,176	43,185	87,693	72,108	42,591	12,740	12,426	3,433
Unemployment compensation:								
Number of returns.....	18,780	5,728	6,873	4,759	1,204	143	66	7
Amount.....	42,895	10,845	16,680	11,831	2,980	384	156	20
Number of sole proprietorship returns.....	40,186	11,349	10,733	9,997	4,932	1,441	1,300	434
Number of farm returns (Schedule F).....	34,127	10,755	9,756	7,839	3,689	1,068	855	165
Total itemized deductions:								
Number of returns.....	48,891	3,900	8,260	14,336	13,488	4,077	3,561	1,269
Amount.....	569,258	40,394	89,103	134,258	142,716	54,014	63,728	45,045
Medical and dental expense:								
Number of returns.....	13,160	3,279	4,599	3,564	1,382	244	86	6
Amount.....	79,779	25,908	28,990	16,467	6,293	1,283	800	38
Taxes paid deductions:								
Number of returns.....	47,214	2,980	7,745	14,171	13,431	4,066	3,552	1,269
Amount.....	158,610	3,654	21,994	27,639	37,743	16,859	23,845	26,875
Interest paid deductions:								
Number of returns.....	36,956	1,279	4,578	11,625	12,107	3,531	2,846	990
Amount.....	188,044	5,121	16,536	51,550	60,819	20,329	21,430	12,259
Contributions:								
Number of returns.....	43,358	2,599	6,652	12,739	12,776	3,921	3,438	1,233
Amount.....	95,100	3,230	9,944	18,243	22,526	10,247	15,778	15,132
Taxable income:								
Number of returns.....	230,367	68,339	70,809	53,578	25,565	6,101	4,604	1,371
Amount.....	4,865,709	201,498	795,494	1,354,097	1,111,091	407,129	503,788	492,611
Total tax liability:								
Number of returns.....	238,778	76,315	71,281	53,539	25,568	6,100	4,604	1,371
Amount.....	1,029,510	41,933	140,238	239,209	216,770	96,506	134,689	160,165
Earned income credit:								
Number of returns.....	28,180	16,928	11,252	--	--	--	--	--
Amount.....	27,178	20,339	6,840	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	20,397	16,151	4,246	--	--	--	--	--
Amount.....	18,440	16,206	2,235	--	--	--	--	--
Overpayment:								
Number of returns.....	168,592	81,117	44,699	27,958	11,393	1,841	1,228	356
Amount.....	133,596	44,914	34,657	27,031	15,106	3,747	4,663	3,478
Tax due at time of filing:								
Number of returns.....	95,514	26,445	24,962	23,583	13,054	3,786	2,893	791
Amount.....	228,955	11,069	30,800	52,553	48,489	26,726	36,194	23,124

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OHIO								
Number of returns.....	5,101,148	1,923,751	1,385,958	1,025,520	503,755	133,553	94,993	33,618
Number with paid preparer's signature.....	2,307,473	720,882	649,512	523,542	253,584	68,035	62,736	29,182
Number of exemptions.....	10,597,339	2,717,612	2,873,688	2,622,271	1,540,724	426,911	307,062	109,071
Adjusted gross income (less deficit).....	153,216,681	12,851,576	30,319,260	40,026,782	30,085,535	11,364,735	12,530,564	16,038,230
Salaries and wages:								
Number of returns.....	4,389,659	1,512,868	1,210,638	954,980	474,726	123,111	84,072	29,264
Amount.....	119,682,145	9,985,621	24,351,807	34,299,255	25,748,285	9,095,846	8,610,371	7,590,959
Interest income:								
Number of returns.....	2,970,149	794,151	746,677	746,646	433,729	124,374	91,426	33,146
Amount.....	4,861,167	955,608	1,025,238	889,785	612,849	277,311	378,986	721,389
Dividends:								
Number of returns.....	1,127,995	245,654	235,720	274,298	201,029	74,850	67,493	28,951
Amount.....	3,225,705	308,352	423,936	498,852	445,349	256,888	434,551	857,776
Net capital gain (less loss):								
Number of returns.....	547,343	101,136	107,981	124,846	96,332	42,542	48,901	25,605
Amount.....	4,431,547	242,736	201,934	334,821	407,076	287,385	573,298	2,384,298
Taxable pensions and annuities:								
Number of returns.....	834,931	288,470	256,731	160,822	81,939	23,760	17,638	5,571
Amount.....	8,112,088	1,636,129	2,581,635	1,878,444	1,090,303	395,405	360,714	169,458
Unemployment compensation:								
Number of returns.....	375,845	106,332	117,431	97,151	45,552	6,878	2,278	223
Amount.....	1,026,150	288,649	360,097	249,927	101,667	17,091	7,802	917
Number of sole proprietorship returns.....	609,750	167,691	146,359	146,965	84,427	27,712	26,226	10,370
Number of farm returns (Schedule F).....	72,837	19,649	19,673	19,068	9,594	2,277	1,694	882
Total itemized deductions:								
Number of returns.....	1,406,169	61,105	259,473	474,736	365,786	120,478	91,438	33,153
Amount.....	17,428,534	889,134	1,826,431	4,225,643	4,235,596	1,893,460	2,113,244	2,245,026
Medical and dental expense:								
Number of returns.....	140,944	31,110	49,983	39,168	15,298	3,381	1,728	276
Amount.....	1,141,739	501,293	256,883	233,382	82,224	28,729	27,289	11,940
Taxes paid deductions:								
Number of returns.....	1,395,271	55,056	256,437	473,473	365,405	120,386	91,373	33,141
Amount.....	6,859,309	136,081	496,475	1,388,138	1,624,578	791,913	1,007,651	1,414,472
Interest paid deductions:								
Number of returns.....	1,198,113	36,073	200,102	419,109	333,441	106,321	76,742	26,325
Amount.....	6,316,797	173,771	730,900	1,816,379	1,743,091	699,634	694,467	458,554
Contributions:								
Number of returns.....	1,215,270	37,811	196,946	409,269	337,135	114,769	87,483	32,057
Amount.....	2,413,583	39,295	200,027	494,267	533,027	257,675	319,272	569,999
Taxable income:								
Number of returns.....	4,211,265	1,062,001	1,360,281	1,023,608	503,403	133,459	94,912	33,601
Amount.....	100,961,416	3,410,317	17,070,384	26,938,442	21,525,284	8,431,762	9,753,553	13,831,675
Total tax liability:								
Number of returns.....	4,286,244	1,133,143	1,363,878	1,023,729	503,452	133,485	94,949	33,608
Amount.....	20,993,250	626,537	2,740,338	4,633,642	3,997,399	1,844,901	2,494,764	4,655,669
Earned income credit:								
Number of returns.....	500,825	316,649	184,176	--	--	--	--	--
Amount.....	481,711	368,765	112,946	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	378,762	307,932	70,830	--	--	--	--	--
Amount.....	353,808	317,137	36,671	--	--	--	--	--
Overpayment:								
Number of returns.....	3,634,630	1,460,798	1,025,286	712,227	320,588	67,941	38,712	9,078
Amount.....	3,528,889	861,606	843,081	873,759	540,931	153,936	147,191	108,385
Tax due at time of filing:								
Number of returns.....	1,171,350	296,323	314,002	280,065	163,670	56,771	43,951	16,568
Amount.....	1,680,796	104,450	219,005	304,241	277,926	162,549	241,918	370,707

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OKLAHOMA								
Number of returns.....	1,328,928	565,991	347,818	234,345	118,476	33,255	21,639	7,404
Number with paid preparer's signature.....	735,931	282,522	195,128	141,859	72,975	20,790	16,020	6,637
Number of exemptions.....	3,063,494	964,003	865,088	670,600	368,440	103,847	68,340	23,176
Adjusted gross income (less deficit).....	36,052,176	3,260,120	7,510,115	9,113,756	7,104,673	2,828,796	2,840,689	3,394,026
Salaries and wages:								
Number of returns.....	1,107,118	441,441	293,260	210,079	107,984	29,921	18,274	6,159
Amount.....	27,723,706	3,120,317	5,907,583	7,484,567	5,798,298	2,162,829	1,776,456	1,473,655
Interest income:								
Number of returns.....	663,181	185,004	164,430	156,394	98,908	30,624	20,583	7,238
Amount.....	1,359,527	262,176	276,081	240,824	179,102	86,875	119,388	195,081
Dividends:								
Number of returns.....	225,014	47,752	46,188	52,392	41,884	16,910	14,034	5,854
Amount.....	618,933	62,347	77,460	89,066	84,951	51,080	86,657	167,373
Net capital gain (less loss):								
Number of returns.....	147,396	33,841	30,729	31,359	23,864	10,746	11,328	5,529
Amount.....	922,139	57,532	58,292	81,371	92,315	64,852	131,581	436,195
Taxable pensions and annuities:								
Number of returns.....	210,267	60,119	65,256	46,129	25,615	7,284	4,645	1,219
Amount.....	2,374,978	366,599	725,919	617,949	400,393	130,775	101,806	31,538
Unemployment compensation:								
Number of returns.....	72,931	26,794	23,093	15,612	5,791	1,190	405	46
Amount.....	186,452	68,563	61,047	37,810	14,468	3,085	1,320	159
Number of sole proprietorship returns.....	223,955	76,351	54,637	46,658	25,956	8,777	8,122	3,454
Number of farm returns (Schedule F).....	66,569	23,090	17,149	15,153	7,457	1,856	1,351	513
Total itemized deductions:								
Number of returns.....	340,828	25,112	60,406	106,547	90,288	30,495	20,745	7,235
Amount.....	4,115,591	246,907	515,043	992,705	1,031,588	458,666	445,287	425,395
Medical and dental expense:								
Number of returns.....	84,033	18,589	27,781	24,977	10,166	1,759	697	64
Amount.....	380,234	115,251	120,237	86,207	37,998	10,197	7,643	2,702
Taxes paid deductions:								
Number of returns.....	336,114	22,323	59,180	106,074	90,125	30,463	20,722	7,227
Amount.....	1,299,167	28,722	81,809	252,618	340,435	170,831	188,424	236,328
Interest paid deductions:								
Number of returns.....	270,693	12,619	41,920	88,827	79,207	26,096	16,576	5,448
Amount.....	1,374,515	55,899	156,536	373,050	387,428	157,319	138,551	105,731
Contributions:								
Number of returns.....	297,908	16,326	49,026	93,484	83,472	28,929	19,726	6,945
Amount.....	803,699	25,737	89,532	177,426	191,016	87,153	95,133	137,703
Taxable income:								
Number of returns.....	1,006,752	256,886	335,339	233,867	118,382	33,229	21,623	7,396
Amount.....	22,718,181	793,493	3,639,004	5,883,875	5,074,659	2,121,552	2,246,610	2,958,989
Total tax liability:								
Number of returns.....	1,051,149	299,899	336,716	233,868	118,400	33,239	21,626	7,401
Amount.....	4,701,419	171,225	598,914	978,448	928,872	463,193	575,723	985,044
Earned income credit:								
Number of returns.....	214,892	141,750	73,142	--	--	--	--	--
Amount.....	215,985	170,105	45,880	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	169,796	137,096	32,700	--	--	--	--	--
Amount.....	162,192	144,420	17,772	--	--	--	--	--
Overpayment:								
Number of returns.....	904,040	425,560	245,106	146,296	64,276	13,495	7,333	1,972
Amount.....	857,313	300,097	209,915	161,219	96,226	29,107	32,148	28,600
Tax due at time of filing:								
Number of returns.....	336,738	85,446	90,151	79,705	48,848	17,512	11,427	3,649
Amount.....	520,618	36,112	73,857	96,310	93,552	56,236	77,981	84,570

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OREGON								
Number of returns.....	1,357,284	523,184	344,634	263,324	141,626	43,328	31,416	9,772
Number with paid preparer's signature.....	624,991	188,483	154,879	139,968	81,917	27,262	23,742	8,740
Number of exemptions.....	3,042,577	832,562	789,011	724,292	432,602	134,496	98,844	30,770
Adjusted gross income (less deficit).....	41,830,525	3,283,807	7,508,708	10,276,830	8,509,594	3,688,869	4,136,948	4,425,769
Salaries and wages:								
Number of returns.....	1,116,011	397,526	285,138	233,605	127,657	38,261	25,947	7,877
Amount.....	29,915,603	2,682,523	5,610,086	8,154,935	6,707,243	2,691,158	2,422,289	1,647,368
Interest income:								
Number of returns.....	816,038	216,505	192,250	199,001	126,871	41,237	30,522	9,652
Amount.....	1,705,680	301,866	317,056	303,656	242,579	122,825	180,854	236,845
Dividends:								
Number of returns.....	300,571	69,752	60,684	66,262	52,951	22,476	20,601	7,845
Amount.....	849,287	104,501	128,102	138,701	122,848	70,720	108,926	175,489
Net capital gain (less loss):								
Number of returns.....	220,644	46,699	44,863	47,649	37,706	17,429	18,536	7,762
Amount.....	2,197,100	118,622	131,291	211,949	263,042	194,461	377,697	900,039
Taxable pensions and annuities:								
Number of returns.....	214,825	67,532	64,271	44,099	24,521	7,629	5,307	1,466
Amount.....	2,369,515	376,447	670,892	607,655	408,354	146,184	111,914	48,070
Unemployment compensation:								
Number of returns.....	159,652	53,915	52,874	36,447	13,095	2,256	969	96
Amount.....	482,889	145,544	172,289	112,018	41,034	7,849	3,769	386
Number of sole proprietorship returns.....	222,679	62,866	53,552	53,101	30,268	10,557	9,481	2,854
Number of farm returns (Schedule F).....	32,258	7,882	6,808	7,801	5,502	1,931	1,587	747
Total itemized deductions:								
Number of returns.....	478,119	39,303	83,530	151,390	121,923	41,610	30,762	9,601
Amount.....	6,587,221	409,004	747,656	1,621,910	1,614,246	743,805	787,421	663,179
Medical and dental expense:								
Number of returns.....	98,418	28,535	33,980	24,750	8,694	1,651	737	71
Amount.....	513,904	163,681	121,256	178,563	31,889	9,352	6,875	2,286
Taxes paid deductions:								
Number of returns.....	472,606	36,043	82,098	150,825	121,748	41,564	30,732	9,596
Amount.....	2,827,211	79,802	225,022	610,824	724,310	352,750	407,794	426,710
Interest paid deductions:								
Number of returns.....	398,910	23,532	64,436	131,542	108,762	36,629	26,241	7,768
Amount.....	2,277,883	106,039	260,942	657,787	597,079	258,724	254,923	142,389
Contributions:								
Number of returns.....	399,998	25,081	64,379	125,402	108,506	38,702	28,794	9,134
Amount.....	780,618	28,684	84,311	169,883	172,284	81,058	97,405	146,993
Taxable income:								
Number of returns.....	1,081,365	261,355	331,648	262,453	141,461	43,297	31,390	9,761
Amount.....	26,471,485	821,806	3,825,861	6,475,244	5,806,950	2,635,018	3,135,027	3,771,779
Total tax liability:								
Number of returns.....	1,110,699	288,517	333,673	262,535	141,502	43,306	31,400	9,766
Amount.....	5,584,004	166,238	635,396	1,100,136	1,068,596	575,687	805,083	1,232,868
Earned income credit:								
Number of returns.....	153,144	98,664	54,480	--	--	--	--	--
Amount.....	151,898	118,426	33,472	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	118,775	95,041	23,734	--	--	--	--	--
Amount.....	114,441	101,366	13,075	--	--	--	--	--
Overpayment:								
Number of returns.....	830,310	361,743	217,357	148,398	73,211	17,073	10,356	2,172
Amount.....	745,688	214,751	159,568	156,324	110,128	37,694	41,248	25,975
Tax due at time of filing:								
Number of returns.....	422,359	99,291	111,890	104,212	61,701	23,055	16,900	5,310
Amount.....	729,054	39,721	92,291	133,177	129,921	82,867	123,582	127,496

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
PENNSYLVANIA								
Number of returns.....	5,378,327	2,014,409	1,363,576	1,056,422	586,997	186,290	128,432	42,201
Number with paid preparer's signature.....	2,325,217	754,215	571,191	496,715	288,820	95,875	82,239	36,162
Number of exemptions.....	11,564,982	2,900,086	2,939,078	2,802,667	1,784,597	588,008	413,085	137,461
Adjusted gross income (less deficit).....	171,311,334	12,579,679	29,715,172	41,280,136	35,331,654	15,878,629	16,855,088	19,670,977
Salaries and wages:								
Number of returns.....	4,461,630	1,467,675	1,154,428	968,234	548,980	172,758	113,591	35,964
Amount.....	131,373,486	9,455,590	22,810,293	34,508,490	30,011,957	13,013,359	11,864,130	9,709,666
Interest income:								
Number of returns.....	3,477,932	968,041	816,459	822,296	528,627	176,544	124,287	41,678
Amount.....	5,997,729	1,239,806	1,207,060	1,046,661	764,419	360,687	486,557	892,539
Dividends:								
Number of returns.....	1,336,332	321,670	262,057	286,111	236,615	103,630	90,240	36,009
Amount.....	4,359,205	459,842	572,106	646,157	587,354	344,209	570,918	1,178,620
Net capital gain (less loss):								
Number of returns.....	621,073	127,084	113,979	124,429	105,196	54,029	64,035	32,321
Amount.....	5,093,835	227,386	223,336	371,239	459,435	347,197	755,284	2,709,958
Taxable pensions and annuities:								
Number of returns.....	975,826	349,851	277,401	181,168	101,972	33,350	24,411	7,673
Amount.....	9,263,665	1,924,060	2,692,021	2,051,184	1,323,369	522,705	485,934	284,391
Unemployment compensation:								
Number of returns.....	602,899	176,480	192,660	154,012	63,339	11,290	4,581	537
Amount.....	2,227,482	536,066	783,469	587,646	246,841	48,764	22,010	2,687
Number of sole proprietorship returns.....	644,407	175,092	142,597	145,560	93,790	37,063	36,364	13,941
Number of farm returns (Schedule F).....	41,169	14,910	10,908	8,292	4,149	1,235	1,077	598
Total itemized deductions:								
Number of returns.....	1,474,961	73,277	207,537	441,584	423,423	166,332	121,946	40,862
Amount.....	20,252,468	1,167,986	2,011,013	4,400,450	5,187,767	2,653,726	2,738,302	2,093,224
Medical and dental expense:								
Number of returns.....	205,090	45,808	69,684	56,419	23,730	5,852	3,131	466
Amount.....	1,418,577	598,951	339,384	246,070	122,513	44,573	43,192	23,892
Taxes paid deductions:								
Number of returns.....	1,464,813	67,629	204,783	440,420	423,020	166,237	121,873	40,851
Amount.....	7,554,722	255,923	592,069	1,490,303	1,968,863	1,047,722	1,125,511	1,074,332
Interest paid deductions:								
Number of returns.....	1,236,905	38,651	153,444	380,108	379,951	147,831	104,121	32,799
Amount.....	7,529,823	209,037	653,608	1,820,141	2,125,905	1,033,117	1,037,243	650,772
Contributions:								
Number of returns.....	1,354,855	49,439	177,147	402,833	403,930	162,080	119,300	40,126
Amount.....	2,846,758	53,850	219,684	520,040	643,779	353,111	415,307	640,987
Taxable income:								
Number of returns.....	4,412,032	1,084,796	1,330,592	1,053,537	586,457	186,152	128,335	42,163
Amount.....	114,187,908	3,345,483	16,039,155	27,192,057	25,124,400	11,776,632	13,190,926	17,519,257
Total tax liability:								
Number of returns.....	4,488,664	1,156,416	1,335,199	1,053,792	586,517	186,190	128,368	42,182
Amount.....	24,176,133	630,788	2,585,063	4,580,381	4,628,677	2,550,757	3,358,827	5,841,640
Earned income credit:								
Number of returns.....	491,233	293,648	197,585	--	--	--	--	--
Amount.....	467,144	345,906	121,239	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	361,954	283,557	78,397	--	--	--	--	--
Amount.....	332,620	292,116	40,504	--	--	--	--	--
Overpayment:								
Number of returns.....	3,797,936	1,478,911	1,031,187	752,491	377,036	95,051	52,359	10,901
Amount.....	3,905,171	877,585	894,482	935,809	638,652	209,877	202,146	146,621
Tax due at time of filing:								
Number of returns.....	1,209,329	312,846	280,490	266,523	186,414	80,227	61,042	21,787
Amount.....	1,891,527	109,933	208,143	288,597	302,485	203,680	319,443	459,246

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
RHODE ISLAND								
Number of returns.....	446,625	164,274	113,850	87,275	50,511	16,388	10,921	3,406
Number with paid preparer's signature.....	216,120	65,216	53,032	48,352	29,194	9,512	7,766	3,048
Number of exemptions.....	925,263	223,881	229,465	223,895	151,629	51,272	34,233	10,888
Adjusted gross income (less deficit).....	14,341,042	1,059,360	2,471,148	3,422,106	3,044,700	1,395,658	1,435,330	1,512,740
Salaries and wages:								
Number of returns.....	380,446	126,910	98,357	79,994	47,376	15,303	9,607	2,899
Amount.....	10,974,412	856,327	1,933,988	2,839,383	2,555,323	1,138,928	963,485	686,979
Interest income:								
Number of returns.....	284,767	72,249	67,584	69,104	46,042	15,730	10,678	3,380
Amount.....	494,660	92,263	95,024	89,488	68,453	34,117	46,931	68,384
Dividends:								
Number of returns.....	93,236	20,245	17,781	20,437	17,218	7,782	6,991	2,782
Amount.....	321,586	27,510	36,132	46,649	45,550	27,635	50,782	87,326
Net capital gain (less loss):								
Number of returns.....	50,923	9,212	8,784	10,739	9,438	4,703	5,493	2,554
Amount.....	441,636	17,747	14,684	28,325	39,588	32,337	78,553	230,401
Taxable pensions and annuities:								
Number of returns.....	69,938	21,245	20,168	14,534	8,563	2,803	2,056	569
Amount.....	758,859	112,559	203,926	190,209	134,974	54,695	45,348	17,150
Unemployment compensation:								
Number of returns.....	66,785	21,312	19,734	16,174	7,548	1,363	567	87
Amount.....	239,323	65,024	78,612	60,301	28,651	5,570	2,717	448
Number of sole proprietorship returns.....	57,299	15,306	12,362	13,116	8,949	3,368	3,131	1,067
Number of farm returns (Schedule F).....	497	147	86	117	72	28	33	14
Total itemized deductions:								
Number of returns.....	144,785	7,744	21,719	44,664	40,958	15,587	10,738	3,375
Amount.....	2,112,644	83,841	207,553	485,145	542,741	289,048	273,495	230,822
Medical and dental expense:								
Number of returns.....	18,288	4,279	6,422	5,059	1,867	415	216	30
Amount.....	94,579	25,862	27,612	20,569	10,177	4,245	4,628	1,484
Taxes paid deductions:								
Number of returns.....	143,680	7,168	21,404	44,534	40,910	15,571	10,724	3,371
Amount.....	895,840	19,963	64,632	177,451	222,224	118,583	134,077	158,910
Interest paid deductions:								
Number of returns.....	125,337	5,133	17,714	39,685	37,114	13,821	9,117	2,753
Amount.....	840,819	29,467	89,807	226,130	239,270	105,617	94,827	55,702
Contributions:								
Number of returns.....	134,040	5,026	18,879	41,665	39,458	15,229	10,456	3,327
Amount.....	196,075	3,568	14,729	37,022	44,765	25,092	30,400	40,499
Taxable income:								
Number of returns.....	371,020	92,030	110,936	86,944	50,440	16,365	10,906	3,399
Amount.....	9,337,449	301,212	1,352,535	2,208,884	2,102,301	1,006,543	1,088,788	1,277,187
Total tax liability:								
Number of returns.....	377,840	98,279	111,457	86,975	50,447	16,373	10,910	3,399
Amount.....	1,974,642	56,322	217,705	373,237	382,829	215,620	275,744	453,185
Earned income credit:								
Number of returns.....	39,880	24,834	15,046	--	--	--	--	--
Amount.....	38,897	29,555	9,342	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	30,010	24,000	6,010	--	--	--	--	--
Amount.....	28,155	25,097	3,058	--	--	--	--	--
Overpayment:								
Number of returns.....	321,466	123,326	86,932	63,089	33,587	8,861	4,711	960
Amount.....	343,443	73,834	75,594	83,461	60,708	20,465	19,142	10,239
Tax due at time of filing:								
Number of returns.....	98,677	26,025	23,139	21,326	15,056	6,668	4,874	1,589
Amount.....	169,482	10,772	19,430	26,329	27,784	19,708	29,871	35,588

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

(Money amounts are in thousands of dollars)

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SOUTH CAROLINA								
Number of returns.....	1,581,259	666,477	427,515	266,001	143,618	42,664	26,654	8,330
Number with paid preparer's signature.....	894,483	347,738	245,108	161,518	86,853	26,031	19,609	7,626
Number of exemptions.....	3,473,169	1,076,160	974,769	732,949	442,934	134,612	84,872	26,873
Adjusted gross income (less deficit).....	43,494,090	4,655,903	9,137,794	10,370,877	8,629,548	3,628,176	3,475,407	3,596,385
Salaries and wages:								
Number of returns.....	1,406,148	572,408	385,034	245,623	133,917	39,224	23,065	6,877
Amount.....	34,490,334	4,117,390	7,706,129	8,729,647	7,207,234	2,869,396	2,256,322	1,604,216
Interest income:								
Number of returns.....	710,835	168,636	174,222	173,911	120,406	39,659	25,763	8,238
Amount.....	1,132,868	188,744	207,729	201,422	160,397	86,053	118,938	169,586
Dividends:								
Number of returns.....	251,412	47,448	47,282	57,814	51,937	22,439	17,721	6,771
Amount.....	744,184	65,670	87,160	112,838	114,296	72,736	119,722	171,761
Net capital gain (less loss):								
Number of returns.....	140,724	24,690	25,413	29,816	26,808	13,532	14,057	6,408
Amount.....	1,181,209	48,386	59,473	90,735	125,849	103,747	217,043	535,977
Taxable pensions and annuities:								
Number of returns.....	228,008	57,220	65,983	53,568	33,405	10,036	6,143	1,653
Amount.....	2,576,157	317,794	671,141	681,099	514,803	191,262	146,774	53,286
Unemployment compensation:								
Number of returns.....	120,595	54,293	36,583	20,807	7,223	1,194	460	35
Amount.....	233,464	105,574	65,427	42,039	15,581	3,115	1,603	124
Number of sole proprietorship returns.....	186,406	57,105	44,788	41,220	24,485	8,526	7,634	2,648
Number of farm returns (Schedule F).....	18,717	4,616	4,160	4,408	3,153	1,120	856	404
Total itemized deductions:								
Number of returns.....	415,417	21,950	72,905	129,371	116,645	40,383	25,962	8,201
Amount.....	5,642,957	457,712	630,210	1,305,217	1,463,147	675,466	620,678	490,527
Medical and dental expense:								
Number of returns.....	79,622	13,623	28,421	25,162	9,708	1,852	768	88
Amount.....	555,769	321,296	101,677	77,939	35,436	9,826	7,506	2,089
Taxes paid deductions:								
Number of returns.....	412,278	20,357	71,973	128,965	116,492	40,347	25,946	8,198
Amount.....	1,845,292	30,132	131,450	379,976	519,436	258,182	257,768	268,348
Interest paid deductions:								
Number of returns.....	355,170	13,679	56,727	113,559	105,921	36,215	22,288	6,781
Amount.....	2,002,874	71,513	232,239	522,478	570,739	249,474	219,253	137,177
Contributions:								
Number of returns.....	376,248	15,299	62,564	116,693	109,755	38,872	25,088	7,977
Amount.....	970,206	21,291	104,603	218,665	250,054	115,486	115,887	144,220
Taxable income:								
Number of returns.....	1,213,382	310,923	416,067	265,312	143,495	42,634	26,629	8,322
Amount.....	26,616,713	986,238	4,595,370	6,634,411	5,999,661	2,636,091	2,669,711	3,095,232
Total tax liability:								
Number of returns.....	1,239,916	337,539	415,860	265,384	143,521	42,647	26,639	8,326
Amount.....	5,326,897	185,677	730,598	1,090,760	1,075,607	563,141	673,326	1,007,788
Earned income credit:								
Number of returns.....	311,953	211,492	100,461	--	--	--	--	--
Amount.....	337,848	269,311	68,538	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	254,775	208,250	46,525	--	--	--	--	--
Amount.....	267,617	242,223	25,394	--	--	--	--	--
Overpayment:								
Number of returns.....	1,165,944	550,698	328,519	174,821	82,285	18,414	9,156	2,051
Amount.....	1,182,107	462,849	303,886	195,508	122,718	37,756	34,307	25,083
Tax due at time of filing:								
Number of returns.....	344,404	75,595	88,337	83,267	56,295	21,890	14,503	4,517
Amount.....	540,385	30,055	65,174	90,101	94,311	62,466	92,153	106,126

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
SOUTH DAKOTA								
Number of returns.....	320,834	140,193	85,620	58,523	24,293	5,879	4,590	1,736
Number with paid preparer's signature.....	170,371	66,042	46,069	33,733	14,861	4,183	3,858	1,625
Number of exemptions.....	724,917	207,004	212,740	183,315	81,284	19,418	15,460	5,696
Adjusted gross income (less deficit).....	8,546,334	817,717	1,847,634	2,269,902	1,442,767	500,759	611,699	1,055,856
Salaries and wages:								
Number of returns.....	263,638	108,150	71,769	52,166	21,554	4,907	3,655	1,437
Amount.....	5,783,073	708,866	1,369,457	1,758,670	1,065,147	305,767	291,448	283,719
Interest income:								
Number of returns.....	193,801	66,280	50,453	43,809	21,537	5,552	4,450	1,720
Amount.....	424,069	87,704	98,034	79,239	51,292	23,180	30,838	53,782
Dividends:								
Number of returns.....	68,092	17,851	16,153	16,009	10,258	3,341	3,045	1,435
Amount.....	151,421	19,365	24,578	25,455	20,737	11,843	17,948	31,495
Net capital gain (less loss):								
Number of returns.....	59,197	16,043	15,510	12,898	7,623	2,796	2,923	1,404
Amount.....	538,383	39,475	58,828	67,834	57,075	32,972	55,712	226,487
Taxable pensions and annuities:								
Number of returns.....	39,718	12,522	12,805	8,548	3,848	1,018	724	253
Amount.....	342,477	56,775	110,356	93,416	49,803	15,419	12,608	4,101
Unemployment compensation:								
Number of returns.....	13,279	5,246	4,776	2,547	560	99	45	6
Amount.....	27,071	10,450	9,849	5,181	1,170	244	168	8
Number of sole proprietorship returns.....	48,632	14,298	13,375	11,951	5,281	1,597	1,503	627
Number of farm returns (Schedule F).....	36,272	14,079	10,825	7,044	2,861	697	616	150
Total itemized deductions:								
Number of returns.....	44,701	3,936	8,056	13,561	11,264	3,669	3,047	1,168
Amount.....	533,638	46,551	88,968	129,098	121,160	49,623	52,443	45,796
Medical and dental expense:								
Number of returns.....	12,323	3,174	4,091	3,461	1,253	240	94	10
Amount.....	93,379	27,288	39,777	16,914	6,298	1,695	1,257	149
Taxes paid deductions:								
Number of returns.....	39,957	2,540	6,539	12,482	10,789	3,521	2,944	1,142
Amount.....	96,480	4,173	10,357	22,793	24,561	10,237	11,711	12,649
Interest paid deductions:								
Number of returns.....	34,895	1,459	5,003	11,376	10,220	3,254	2,624	959
Amount.....	193,382	6,115	18,827	51,586	54,874	21,100	22,109	18,771
Contributions:								
Number of returns.....	38,950	2,428	6,355	11,992	10,592	3,500	2,930	1,153
Amount.....	102,963	3,296	10,144	18,977	21,307	10,788	14,306	24,147
Taxable income:								
Number of returns.....	251,302	73,938	82,467	58,410	24,284	5,878	4,589	1,736
Amount.....	5,571,644	213,268	920,987	1,462,050	1,059,129	394,937	517,108	1,004,167
Total tax liability:								
Number of returns.....	262,052	83,978	83,222	58,367	24,282	5,878	4,589	1,736
Amount.....	1,230,568	45,121	159,166	250,676	203,791	92,456	138,989	340,368
Earned income credit:								
Number of returns.....	38,933	23,435	15,498	--	--	--	--	--
Amount.....	38,444	28,624	9,820	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	28,992	22,559	6,433	--	--	--	--	--
Amount.....	26,705	23,288	3,418	--	--	--	--	--
Overpayment:								
Number of returns.....	198,679	98,756	54,904	31,366	10,507	1,701	1,156	289
Amount.....	159,471	58,121	43,907	29,633	14,448	4,165	4,929	4,269
Tax due at time of filing:								
Number of returns.....	98,649	27,007	26,816	24,805	12,546	3,641	2,788	1,046
Amount.....	213,570	10,849	29,193	45,615	40,967	21,361	31,163	34,420

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TENNESSEE								
Number of returns.....	2,253,718	932,046	593,376	400,689	206,253	61,669	43,604	16,081
Number with paid preparer's signature.....	1,074,412	405,081	280,492	202,274	107,864	34,168	30,143	14,390
Number of exemptions.....	4,926,904	1,490,613	1,346,748	1,083,419	624,383	192,215	138,435	51,091
Adjusted gross income (less deficit).....	65,753,820	6,102,779	12,778,962	15,596,029	12,389,434	5,252,027	5,742,731	7,891,857
Salaries and wages:								
Number of returns.....	1,975,142	786,816	532,678	373,655	193,673	56,849	38,018	13,453
Amount.....	52,390,789	5,428,646	10,772,495	13,521,042	10,659,016	4,245,417	3,890,349	3,873,824
Interest income:								
Number of returns.....	1,070,347	273,710	254,870	258,889	169,097	56,279	41,649	15,853
Amount.....	2,002,342	369,937	369,596	333,777	255,065	126,242	183,934	363,792
Dividends:								
Number of returns.....	337,585	67,730	61,993	74,626	64,858	28,796	26,819	12,763
Amount.....	917,401	81,599	100,206	122,811	118,983	78,213	139,285	276,304
Net capital gain (less loss):								
Number of returns.....	208,134	38,789	37,133	42,001	36,225	18,679	22,709	12,598
Amount.....	2,355,241	117,671	86,301	134,469	167,305	130,724	290,878	1,427,892
Taxable pensions and annuities:								
Number of returns.....	297,785	90,549	87,023	62,330	35,814	11,480	8,076	2,513
Amount.....	2,927,065	493,727	823,863	715,232	485,047	189,579	157,216	62,402
Unemployment compensation:								
Number of returns.....	198,119	78,559	64,006	40,078	12,216	2,186	967	107
Amount.....	361,277	142,622	111,459	72,584	25,694	5,738	2,842	338
Number of sole proprietorship returns.....	315,440	104,338	74,163	64,726	38,079	14,146	14,032	5,956
Number of farm returns (Schedule F).....	75,702	22,948	19,532	18,664	9,584	2,363	1,732	879
Total itemized deductions:								
Number of returns.....	407,484	24,269	64,724	114,571	110,685	45,369	35,268	12,598
Amount.....	5,099,925	293,534	626,848	1,089,133	1,228,038	623,603	648,866	589,902
Medical and dental expense:								
Number of returns.....	71,631	14,879	23,890	21,106	8,813	1,923	899	121
Amount.....	390,742	86,623	162,226	78,104	37,380	12,713	9,902	3,793
Taxes paid deductions:								
Number of returns.....	378,461	19,141	56,231	106,030	106,336	44,060	34,337	12,326
Amount.....	581,526	21,492	50,417	105,586	131,232	75,017	91,978	105,804
Interest paid deductions:								
Number of returns.....	353,016	14,752	50,047	100,959	102,468	42,117	31,808	10,865
Amount.....	2,482,845	135,989	238,370	545,401	652,841	322,368	323,663	264,414
Contributions:								
Number of returns.....	359,367	15,324	51,898	100,086	102,693	43,270	33,864	12,232
Amount.....	1,233,341	22,837	94,027	211,517	274,711	149,110	181,257	299,883
Taxable income:								
Number of returns.....	1,751,829	444,470	579,934	400,018	206,112	61,640	43,586	16,069
Amount.....	43,610,527	1,397,662	6,557,583	10,399,635	9,159,132	4,092,579	4,744,644	7,259,292
Total tax liability:								
Number of returns.....	1,806,767	498,822	580,408	400,095	206,134	61,644	43,590	16,074
Amount.....	9,344,233	285,056	1,061,195	1,729,381	1,706,040	907,676	1,236,959	2,417,926
Earned income credit:								
Number of returns.....	380,887	252,084	128,803	--	--	--	--	--
Amount.....	392,653	307,926	84,727	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	301,267	245,924	55,343	--	--	--	--	--
Amount.....	296,641	267,020	29,622	--	--	--	--	--
Overpayment:								
Number of returns.....	1,646,764	743,434	461,473	279,369	118,794	25,669	14,140	3,885
Amount.....	1,693,855	577,499	443,077	330,836	182,910	51,579	54,089	53,765
Tax due at time of filing:								
Number of returns.....	494,446	119,543	117,299	110,786	80,616	32,556	24,743	8,903
Amount.....	935,284	52,650	101,393	136,276	152,104	102,568	165,396	224,897

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
TEXAS								
Number of returns.....	7,715,165	3,286,494	1,890,046	1,265,637	744,061	267,476	197,504	63,947
Number with paid preparer's signature.....	3,467,181	1,395,725	826,847	575,250	354,375	135,691	124,412	54,881
Number of exemptions.....	17,965,258	5,862,224	4,654,436	3,484,839	2,296,048	841,077	623,507	203,127
Adjusted gross income (less deficit).....	233,252,699	18,199,470	40,709,527	49,355,035	45,002,026	22,843,854	25,905,762	31,237,025
Salaries and wages:								
Number of returns.....	6,686,978	2,703,203	1,667,272	1,154,757	689,049	246,513	173,980	52,204
Amount.....	184,916,071	19,266,670	33,807,820	41,625,901	37,958,563	18,661,527	18,438,613	15,156,977
Interest income:								
Number of returns.....	3,525,207	873,826	765,267	796,524	598,420	241,253	187,241	62,676
Amount.....	7,851,403	1,315,349	1,156,294	1,153,317	979,917	551,442	839,145	1,855,939
Dividends:								
Number of returns.....	1,265,755	238,240	210,120	263,337	250,452	128,943	124,345	50,318
Amount.....	4,236,162	367,506	412,396	514,970	525,334	360,316	633,656	1,421,984
Net capital gain (less loss):								
Number of returns.....	824,236	150,318	133,521	159,661	149,270	83,169	99,576	48,723
Amount.....	8,147,774	613,970	235,182	399,476	536,888	459,276	1,116,657	4,786,325
Taxable pensions and annuities:								
Number of returns.....	982,747	246,689	271,307	218,574	146,177	52,968	37,210	9,822
Amount.....	11,104,891	1,419,049	2,757,175	2,733,372	2,150,880	917,616	825,609	301,190
Unemployment compensation:								
Number of returns.....	468,238	190,501	139,760	82,522	39,090	10,501	5,365	499
Amount.....	1,436,505	516,612	458,757	269,791	132,983	36,709	19,577	2,076
Number of sole proprietorship returns.....	1,205,185	402,214	251,982	235,420	160,287	65,363	63,178	26,741
Number of farm returns (Schedule F).....	184,546	51,177	38,164	41,274	29,786	10,629	9,264	4,252
Total itemized deductions:								
Number of returns.....	1,440,815	84,875	189,538	358,581	401,614	196,268	160,341	49,598
Amount.....	20,177,476	1,567,164	1,889,145	3,669,433	4,665,016	2,820,207	3,109,239	2,457,272
Medical and dental expense:								
Number of returns.....	274,229	54,824	78,253	79,096	43,847	11,790	5,750	669
Amount.....	1,886,253	746,673	398,930	399,043	190,571	68,276	62,029	20,730
Taxes paid deductions:								
Number of returns.....	1,336,758	65,441	161,340	330,703	385,012	190,423	155,718	48,121
Amount.....	3,732,915	259,389	293,969	598,268	848,849	548,306	653,919	530,215
Interest paid deductions:								
Number of returns.....	1,241,359	50,531	138,881	309,186	369,354	182,675	146,773	43,959
Amount.....	9,172,460	387,239	695,443	1,646,204	2,335,369	1,391,115	1,512,698	1,204,391
Contributions:								
Number of returns.....	1,242,371	48,021	147,148	303,502	361,774	183,210	151,325	47,391
Amount.....	3,863,836	67,750	264,091	589,857	831,444	526,800	645,129	938,764
Taxable income:								
Number of returns.....	5,736,822	1,394,060	1,808,028	1,262,721	743,477	267,310	197,338	63,888
Amount.....	158,142,117	4,291,639	20,117,234	32,872,901	33,102,593	17,691,704	21,226,904	28,839,142
Total tax liability:								
Number of returns.....	5,954,357	1,607,330	1,811,827	1,262,959	743,575	267,350	197,401	63,915
Amount.....	35,014,627	934,752	3,266,025	5,574,336	6,221,505	3,890,902	5,438,725	9,688,381
Earned income credit:								
Number of returns.....	1,542,209	1,079,171	463,038	--	--	--	--	--
Amount.....	1,636,999	1,332,476	304,523	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	1,280,879	1,052,251	228,628	--	--	--	--	--
Amount.....	1,294,365	1,164,191	130,174	--	--	--	--	--
Overpayment:								
Number of returns.....	5,432,374	2,614,441	1,412,778	810,552	399,440	111,577	68,407	15,179
Amount.....	5,833,249	2,176,074	1,321,152	949,292	633,057	238,904	264,202	250,568
Tax due at time of filing:								
Number of returns.....	1,842,527	413,852	420,524	411,467	314,239	140,660	108,401	33,384
Amount.....	3,642,113	180,823	358,142	518,168	605,269	436,780	689,984	852,947

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
UTAH								
Number of returns.....	747,636	296,736	178,631	149,845	80,520	22,036	15,006	4,862
Number with paid preparer's signature.....	336,985	105,514	82,644	77,777	43,342	12,850	10,603	4,255
Number of exemptions.....	1,875,799	400,369	475,890	524,544	310,284	84,734	60,322	19,656
Adjusted gross income (less deficit).....	22,500,133	1,717,616	3,903,756	5,855,538	4,833,383	1,872,540	1,977,832	2,339,469
Salaries and wages:								
Number of returns.....	652,333	246,874	154,024	138,198	75,466	20,370	13,219	4,182
Amount.....	17,539,407	1,622,155	3,112,202	4,961,450	4,065,035	1,466,966	1,308,960	1,002,640
Interest income:								
Number of returns.....	435,250	117,008	98,173	110,198	69,977	20,643	14,466	4,785
Amount.....	616,623	105,577	107,681	105,337	86,978	42,865	63,150	105,034
Dividends:								
Number of returns.....	128,131	26,967	24,432	29,866	25,130	9,718	8,562	3,456
Amount.....	353,297	32,803	41,029	47,180	46,168	28,068	44,540	113,509
Net capital gain (less loss):								
Number of returns.....	89,578	17,744	16,971	19,832	16,433	7,378	7,678	3,542
Amount.....	738,167	42,029	39,669	64,387	84,460	63,852	115,786	327,983
Taxable pensions and annuities:								
Number of returns.....	108,075	27,222	32,549	25,250	15,129	4,500	2,692	733
Amount.....	1,293,615	170,689	378,309	353,322	234,068	80,649	56,505	20,073
Unemployment compensation:								
Number of returns.....	40,674	12,657	13,705	9,941	3,607	535	211	18
Amount.....	104,998	30,076	36,810	26,322	9,606	1,517	593	73
Number of sole proprietorship returns.....	120,589	29,039	28,730	32,374	17,908	5,738	5,078	1,722
Number of farm returns (Schedule F).....	12,924	3,184	3,201	3,536	1,990	488	365	160
Total itemized deductions:								
Number of returns.....	252,129	12,085	41,016	90,267	68,597	20,812	14,600	4,752
Amount.....	3,502,433	111,221	431,144	948,353	922,453	371,698	374,114	343,449
Medical and dental expense:								
Number of returns.....	38,851	7,222	13,613	12,716	4,274	754	254	18
Amount.....	171,873	29,754	93,483	30,722	12,842	2,954	1,534	584
Taxes paid deductions:								
Number of returns.....	250,389	11,202	40,517	90,031	68,523	20,788	14,581	4,747
Amount.....	1,015,157	16,192	81,855	238,352	276,448	120,751	131,473	150,085
Interest paid deductions:								
Number of returns.....	216,467	7,601	32,620	79,791	61,567	18,508	12,539	3,841
Amount.....	1,207,166	42,168	142,727	379,827	332,447	122,377	116,630	70,988
Contributions:								
Number of returns.....	233,653	8,786	36,268	84,187	65,587	20,119	14,108	4,598
Amount.....	968,351	16,328	83,153	240,827	248,910	102,480	112,636	164,017
Taxable income:								
Number of returns.....	597,855	158,087	168,366	149,059	80,466	22,026	14,994	4,857
Amount.....	13,533,840	460,849	1,814,698	3,371,501	3,129,652	1,300,060	1,469,416	1,987,665
Total tax liability:								
Number of returns.....	611,496	168,989	170,897	149,259	80,466	22,026	15,001	4,858
Amount.....	2,787,878	87,235	295,941	555,136	554,325	274,815	368,085	652,341
Earned income credit:								
Number of returns.....	85,277	50,324	34,953	--	--	--	--	--
Amount.....	85,185	63,267	21,919	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	65,204	48,474	16,730	--	--	--	--	--
Amount.....	63,067	53,613	9,454	--	--	--	--	--
Overpayment:								
Number of returns.....	490,590	221,671	118,265	90,043	44,592	9,382	5,382	1,255
Amount.....	417,821	117,793	89,397	86,563	59,594	20,045	20,903	23,525
Tax due at time of filing:								
Number of returns.....	219,137	51,750	55,288	56,101	33,478	11,582	8,221	2,717
Amount.....	339,012	17,095	40,255	60,053	58,574	36,040	54,351	72,645

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VERMONT								
Number of returns.....	264,347	103,391	68,831	51,131	26,452	7,798	5,386	1,358
Number with paid preparer's signature.....	115,658	38,468	29,813	25,257	13,084	4,163	3,658	1,215
Number of exemptions.....	559,078	143,978	147,337	139,493	82,221	24,629	17,191	4,229
Adjusted gross income (less deficit).....	7,630,597	610,548	1,495,116	1,992,603	1,588,992	664,067	707,691	571,580
Salaries and wages:								
Number of returns.....	222,724	78,235	60,028	47,118	24,578	7,085	4,608	1,072
Amount.....	5,783,938	516,490	1,171,030	1,643,182	1,301,510	504,888	433,597	213,242
Interest income:								
Number of returns.....	174,048	50,421	43,046	41,689	24,655	7,600	5,291	1,346
Amount.....	286,861	58,867	56,582	53,005	39,737	19,759	28,421	30,491
Dividends:								
Number of returns.....	65,133	16,340	13,260	14,428	11,331	4,650	3,987	1,137
Amount.....	224,601	24,730	31,040	36,259	33,929	21,582	35,251	41,809
Net capital gain (less loss):								
Number of returns.....	36,942	8,758	7,424	7,634	5,933	2,983	3,133	1,077
Amount.....	306,388	25,107	21,674	31,895	37,571	26,801	59,888	103,452
Taxable pensions and annuities:								
Number of returns.....	35,228	11,248	10,317	7,206	3,957	1,219	1,027	254
Amount.....	344,268	58,283	95,496	83,526	56,289	20,501	22,495	7,678
Unemployment compensation:								
Number of returns.....	28,583	11,161	9,342	5,984	1,693	260	129	14
Amount.....	75,370	28,086	24,952	16,190	4,759	885	458	40
Number of sole proprietorship returns.....	49,914	15,243	12,637	11,543	6,120	2,027	1,836	508
Number of farm returns (Schedule F).....	4,189	1,837	1,007	728	356	119	105	37
Total itemized deductions:								
Number of returns.....	77,221	5,329	12,612	24,402	20,876	7,385	5,273	1,344
Amount.....	1,054,615	94,317	116,669	239,881	254,815	122,302	133,100	93,532
Medical and dental expense:								
Number of returns.....	12,168	3,254	4,125	3,230	1,128	270	144	17
Amount.....	102,387	56,009	21,965	12,403	6,267	2,774	2,406	564
Taxes paid deductions:								
Number of returns.....	76,532	4,935	12,417	24,331	20,856	7,379	5,270	1,344
Amount.....	418,585	12,727	32,526	83,895	102,213	53,839	68,290	65,096
Interest paid deductions:								
Number of returns.....	66,617	3,504	10,344	21,807	19,036	6,527	4,364	1,035
Amount.....	394,074	18,838	46,865	111,118	110,691	46,475	41,262	18,825
Contributions:								
Number of returns.....	65,374	3,026	9,465	20,360	19,095	7,042	5,088	1,298
Amount.....	95,962	2,399	7,856	18,141	21,824	11,798	16,712	17,233
Taxable income:								
Number of returns.....	215,344	56,510	66,932	50,968	26,413	7,788	5,376	1,357
Amount.....	4,876,225	182,430	794,425	1,285,954	1,113,867	483,650	539,907	475,993
Total tax liability:								
Number of returns.....	222,886	63,579	67,393	50,966	26,420	7,788	5,382	1,358
Amount.....	987,530	38,014	132,478	216,637	203,763	105,114	136,655	154,868
Earned income credit:								
Number of returns.....	25,279	14,873	10,406	--	--	--	--	--
Amount.....	23,397	17,104	6,292	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	17,777	13,927	3,850	--	--	--	--	--
Amount.....	15,018	13,011	2,007	--	--	--	--	--
Overpayment:								
Number of returns.....	177,090	73,070	49,281	33,183	15,638	3,637	1,939	342
Amount.....	162,600	39,786	39,731	37,565	24,354	8,158	8,157	4,849
Tax due at time of filing:								
Number of returns.....	68,514	19,328	16,856	15,903	9,528	3,558	2,670	671
Amount.....	102,141	7,886	14,432	19,190	17,691	10,479	16,358	16,104

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
VIRGINIA								
Number of returns.....	2,940,159	1,020,957	730,160	562,752	351,544	141,586	109,171	23,989
Number with paid preparer's signature.....	1,221,778	378,406	299,603	249,885	156,326	61,943	56,173	19,442
Number of exemptions.....	6,290,599	1,455,217	1,555,311	1,415,530	1,020,420	430,311	336,948	76,862
Adjusted gross income (less deficit).....	101,990,433	6,347,558	15,904,134	22,010,126	21,327,588	12,126,197	14,098,077	10,176,753
Salaries and wages:								
Number of returns.....	2,567,908	834,230	644,546	512,957	324,338	131,331	100,144	20,362
Amount.....	81,149,149	6,050,497	13,198,661	18,514,581	17,830,843	9,953,536	10,617,214	4,983,816
Interest income:								
Number of returns.....	1,655,181	355,020	348,550	391,045	300,243	131,605	105,088	23,630
Amount.....	3,019,984	450,080	446,999	489,795	447,771	264,943	361,962	558,433
Dividends:								
Number of returns.....	688,667	115,768	105,792	148,336	146,350	78,462	73,977	19,982
Amount.....	2,052,273	148,667	189,480	273,201	315,154	233,447	375,701	516,624
Net capital gain (less loss):								
Number of returns.....	349,165	51,122	49,302	66,951	68,987	42,378	52,169	18,256
Amount.....	3,093,755	202,301	103,686	182,476	273,971	246,653	566,102	1,518,568
Taxable pensions and annuities:								
Number of returns.....	454,633	99,577	114,204	101,186	74,637	32,721	27,632	4,676
Amount.....	6,675,060	588,531	1,273,829	1,562,602	1,508,384	789,567	784,830	167,317
Unemployment compensation:								
Number of returns.....	163,595	54,423	53,639	35,955	13,987	3,513	1,921	157
Amount.....	345,666	108,387	111,201	74,818	34,000	10,418	6,238	603
Number of sole proprietorship returns.....	365,908	93,332	77,409	79,665	57,929	26,470	24,626	6,477
Number of farm returns (Schedule F).....	39,967	11,293	9,318	9,253	5,532	1,933	1,813	825
Total itemized deductions:								
Number of returns.....	999,809	45,216	138,822	278,254	276,300	131,239	106,311	23,667
Amount.....	15,390,867	787,232	1,314,736	3,043,942	3,808,765	2,367,694	2,663,287	1,405,210
Medical and dental expense:								
Number of returns.....	152,318	25,937	47,623	47,485	22,324	5,961	2,732	256
Amount.....	951,008	397,608	198,115	174,381	103,903	37,910	30,551	8,539
Taxes paid deductions:								
Number of returns.....	991,537	41,297	136,505	276,924	275,801	131,106	106,245	23,659
Amount.....	4,817,667	99,080	251,944	780,899	1,170,192	800,905	1,021,475	693,172
Interest paid deductions:								
Number of returns.....	881,592	29,723	111,246	248,857	254,557	120,391	96,429	20,389
Amount.....	7,169,351	225,039	614,627	1,560,458	1,901,620	1,134,897	1,225,054	507,655
Contributions:								
Number of returns.....	899,516	28,524	114,280	246,426	257,941	126,236	103,134	22,975
Amount.....	1,924,355	30,735	144,114	344,078	444,563	282,992	324,393	353,481
Taxable income:								
Number of returns.....	2,450,538	555,310	708,906	560,658	351,125	141,468	109,109	23,962
Amount.....	67,420,263	1,777,073	8,388,260	14,274,958	14,794,387	8,728,760	10,712,915	8,743,909
Total tax liability:								
Number of returns.....	2,490,586	594,096	709,809	560,895	351,184	141,501	109,129	23,972
Amount.....	14,150,558	332,799	1,335,168	2,400,814	2,714,834	1,853,966	2,637,645	2,875,333
Earned income credit:								
Number of returns.....	339,793	218,762	121,031	--	--	--	--	--
Amount.....	350,772	272,465	78,307	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	267,448	213,191	54,257	--	--	--	--	--
Amount.....	267,039	238,188	28,851	--	--	--	--	--
Overpayment:								
Number of returns.....	2,033,450	789,119	545,650	375,042	207,468	66,133	43,621	6,417
Amount.....	2,117,612	549,118	458,621	430,781	326,142	136,130	137,897	78,922
Tax due at time of filing:								
Number of returns.....	770,050	160,412	165,810	172,288	132,511	68,971	57,139	12,919
Amount.....	1,242,158	61,256	122,613	181,967	209,220	160,598	253,328	253,176

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WASHINGTON								
Number of returns.....	2,401,163	817,612	592,452	501,337	303,387	100,398	66,252	19,725
Number with paid preparer's signature.....	969,236	256,237	221,762	223,332	150,513	54,744	45,385	17,263
Number of exemptions.....	5,273,837	1,191,368	1,266,538	1,317,501	921,917	309,208	206,095	61,210
Adjusted gross income (less deficit).....	82,319,993	4,925,490	12,979,218	19,661,613	18,319,957	8,550,187	8,670,764	9,212,765
Salaries and wages:								
Number of returns.....	2,026,060	637,964	496,987	449,701	278,163	91,133	56,306	15,806
Amount.....	61,500,173	4,369,774	9,993,842	16,060,387	15,031,082	6,689,571	5,553,382	3,802,134
Interest income:								
Number of returns.....	1,473,231	335,929	324,068	369,957	265,158	94,516	64,151	19,452
Amount.....	3,093,569	436,087	505,211	531,886	464,671	251,642	357,032	547,041
Dividends:								
Number of returns.....	546,216	105,438	100,536	123,129	108,470	50,249	42,747	15,647
Amount.....	1,630,252	154,532	201,816	248,601	238,357	141,361	226,098	419,487
Net capital gain (less loss):								
Number of returns.....	368,228	62,278	66,200	80,071	70,711	35,677	37,657	15,634
Amount.....	4,053,482	177,459	166,491	309,187	425,597	346,168	717,014	1,911,564
Taxable pensions and annuities:								
Number of returns.....	373,670	93,599	105,747	83,672	55,877	18,918	12,719	3,138
Amount.....	4,536,386	570,563	1,176,013	1,176,961	886,033	350,960	281,022	94,835
Unemployment compensation:								
Number of returns.....	263,780	78,121	82,759	64,432	30,092	5,878	2,263	235
Amount.....	883,042	230,483	294,341	220,320	104,839	22,377	9,577	1,106
Number of sole proprietorship returns.....	347,800	83,753	74,745	86,060	57,909	21,270	18,359	5,704
Number of farm returns (Schedule F).....	29,351	6,542	5,968	7,170	5,377	1,864	1,700	730
Total itemized deductions:								
Number of returns.....	695,623	39,740	96,886	207,703	200,449	80,114	55,316	15,415
Amount.....	9,325,127	529,258	982,322	2,167,936	2,497,033	1,244,942	1,172,098	731,538
Medical and dental expense:								
Number of returns.....	110,232	25,194	34,841	31,551	13,907	3,166	1,391	182
Amount.....	631,341	214,826	196,492	122,928	57,378	18,900	15,702	5,115
Taxes paid deductions:								
Number of returns.....	676,586	34,723	91,636	202,572	198,018	79,466	54,901	15,270
Amount.....	1,701,245	66,215	153,401	374,064	463,568	239,043	235,456	169,498
Interest paid deductions:								
Number of returns.....	631,943	27,749	80,309	191,643	190,571	76,244	51,537	13,890
Amount.....	5,194,996	190,447	459,914	1,265,408	1,505,196	727,705	665,988	380,338
Contributions:								
Number of returns.....	604,858	24,060	76,710	177,772	183,224	75,622	52,700	14,770
Amount.....	1,314,818	27,907	101,249	248,730	309,270	168,295	191,270	268,097
Taxable income:								
Number of returns.....	2,000,297	437,388	573,782	499,779	303,129	100,323	66,193	19,703
Amount.....	56,454,661	1,432,637	7,019,549	12,970,415	13,128,277	6,485,104	6,992,586	8,426,095
Total tax liability:								
Number of returns.....	2,034,810	468,804	576,794	499,977	303,163	100,341	66,222	19,709
Amount.....	12,132,328	273,090	1,142,737	2,219,024	2,446,081	1,417,767	1,787,002	2,846,627
Earned income credit:								
Number of returns.....	224,143	143,723	80,420	--	--	--	--	--
Amount.....	214,658	166,210	48,448	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	172,272	139,109	33,163	--	--	--	--	--
Amount.....	160,745	143,363	17,382	--	--	--	--	--
Overpayment:								
Number of returns.....	1,554,113	591,463	407,187	314,305	168,246	44,398	23,624	4,890
Amount.....	1,632,800	360,712	321,644	420,968	272,906	97,429	93,811	65,329
Tax due at time of filing:								
Number of returns.....	687,920	142,466	160,562	167,950	122,045	49,880	34,735	10,282
Amount.....	1,294,599	55,415	126,905	208,598	238,183	160,413	230,411	274,673

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WEST VIRGINIA								
Number of returns.....	695,300	298,336	176,703	129,575	62,429	15,573	9,475	3,209
Number with paid preparer's signature.....	295,390	112,291	75,940	59,011	30,338	8,265	6,647	2,898
Number of exemptions.....	1,585,485	501,956	435,744	364,950	193,401	48,642	30,018	10,774
Adjusted gross income (less deficit).....	18,543,327	2,097,181	3,826,457	5,033,619	3,733,277	1,318,012	1,245,498	1,289,282
Salaries and wages:								
Number of returns.....	582,907	228,824	150,592	120,162	58,597	14,265	7,892	2,575
Amount.....	14,300,866	1,531,529	2,963,226	4,286,615	3,192,706	1,039,930	739,356	547,504
Interest income:								
Number of returns.....	377,630	111,345	94,060	92,096	53,416	14,493	9,054	3,166
Amount.....	644,219	148,952	150,184	119,399	83,228	35,063	46,691	60,701
Dividends:								
Number of returns.....	120,204	27,495	24,952	28,396	22,407	7,980	6,324	2,650
Amount.....	347,255	35,870	49,789	56,936	52,184	29,943	52,258	70,274
Net capital gain (less loss):								
Number of returns.....	59,981	12,888	12,523	13,131	10,022	4,325	4,715	2,377
Amount.....	367,801	15,403	28,860	42,232	46,070	33,025	62,670	139,542
Taxable pensions and annuities:								
Number of returns.....	125,715	48,029	37,087	22,471	12,056	3,366	2,058	648
Amount.....	1,181,097	284,888	382,085	258,333	151,391	51,704	39,075	13,622
Unemployment compensation:								
Number of returns.....	72,940	25,422	25,188	16,837	4,744	556	173	20
Amount.....	205,612	61,090	80,255	48,281	13,502	1,774	616	92
Number of sole proprietorship returns.....	88,947	31,297	21,336	18,381	10,058	3,301	3,185	1,389
Number of farm returns (Schedule F).....	11,906	3,996	3,115	2,812	1,339	349	208	87
Total itemized deductions:								
Number of returns.....	96,768	4,249	11,779	27,031	30,190	11,772	8,617	3,130
Amount.....	1,203,930	44,633	120,960	247,885	343,872	153,533	161,195	131,852
Medical and dental expense:								
Number of returns.....	11,719	2,595	3,739	3,273	1,533	379	174	26
Amount.....	95,119	20,713	22,379	15,767	30,317	2,756	2,545	642
Taxes paid deductions:								
Number of returns.....	95,560	3,572	11,483	26,881	30,151	11,760	8,606	3,127
Amount.....	389,023	3,589	14,284	55,075	97,926	58,061	73,297	86,791
Interest paid deductions:								
Number of returns.....	79,408	2,113	8,274	22,858	27,101	10,094	6,720	2,248
Amount.....	419,806	11,428	34,122	102,159	131,750	56,733	51,649	31,965
Contributions:								
Number of returns.....	81,210	2,293	8,401	21,897	26,818	10,824	8,020	2,957
Amount.....	195,342	3,278	14,156	36,244	51,413	25,455	30,260	34,536
Taxable income:								
Number of returns.....	533,791	141,259	172,458	129,429	62,397	15,566	9,474	3,208
Amount.....	11,662,425	425,015	1,898,289	3,360,484	2,779,581	1,031,350	1,015,215	1,152,491
Total tax liability:								
Number of returns.....	551,299	158,423	172,838	129,389	62,400	15,567	9,474	3,208
Amount.....	2,327,956	82,806	306,470	548,342	510,323	227,370	269,731	382,914
Earned income credit:								
Number of returns.....	101,229	65,712	35,517	--	--	--	--	--
Amount.....	99,323	77,089	22,234	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	79,602	64,047	15,555	--	--	--	--	--
Amount.....	75,506	67,024	8,482	--	--	--	--	--
Overpayment:								
Number of returns.....	518,585	236,269	136,095	94,830	40,099	7,386	3,206	700
Amount.....	496,081	161,078	123,352	111,871	63,482	14,899	11,949	9,450
Tax due at time of filing:								
Number of returns.....	135,379	36,842	34,698	30,732	19,853	7,037	4,612	1,805
Amount.....	184,241	12,996	24,939	31,295	32,770	20,034	29,518	32,690

See notes following Table 21.

Selected Historical and Other Data

Table 2.--Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993--Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WISCONSIN								
Number of returns.....	2,294,126	853,374	558,761	473,241	273,030	74,016	48,251	15,453
Number with paid preparer's signature.....	1,119,732	358,678	271,539	254,990	147,516	41,515	31,897	13,597
Number of exemptions.....	4,950,024	1,142,206	1,179,310	1,316,694	868,566	240,491	152,121	50,636
Adjusted gross income (less deficit).....	72,199,663	5,401,232	12,174,759	18,603,987	16,369,515	6,288,608	6,060,700	7,300,861
Salaries and wages:								
Number of returns.....	1,976,609	665,916	484,610	442,001	259,469	69,246	41,700	13,667
Amount.....	56,454,394	4,337,106	9,572,258	15,854,036	14,103,799	5,096,019	4,181,421	3,309,755
Interest income:								
Number of returns.....	1,583,040	449,795	359,073	388,373	253,781	71,431	45,261	15,326
Amount.....	2,571,774	518,231	523,989	455,689	338,763	158,286	204,503	372,312
Dividends:								
Number of returns.....	579,185	135,154	114,408	132,369	110,572	41,278	32,284	13,120
Amount.....	1,472,183	161,204	206,927	229,224	215,451	123,155	196,463	339,758
Net capital gain (less loss):								
Number of returns.....	330,379	73,237	68,858	70,762	56,527	24,553	24,667	11,775
Amount.....	2,514,976	161,806	223,144	286,439	304,659	207,933	367,557	963,438
Taxable pensions and annuities:								
Number of returns.....	342,323	114,704	100,327	67,909	37,652	10,997	7,882	2,852
Amount.....	3,090,661	581,299	922,755	745,988	462,982	167,630	140,046	69,961
Unemployment compensation:								
Number of returns.....	234,226	55,823	75,526	68,190	29,362	4,078	1,134	113
Amount.....	536,259	128,596	181,597	152,757	81,068	8,827	3,054	361
Number of sole proprietorship returns.....	274,376	69,253	62,290	70,595	42,605	13,999	11,695	3,939
Number of farm returns (Schedule F).....	71,830	26,175	20,470	15,161	6,687	1,709	1,172	456
Total itemized deductions:								
Number of returns.....	736,912	37,615	99,753	239,631	228,911	70,592	45,229	15,181
Amount.....	9,886,227	570,501	1,044,109	2,309,707	2,766,924	1,159,418	1,144,704	890,865
Medical and dental expense:								
Number of returns.....	99,965	27,007	34,875	26,428	9,078	1,727	747	103
Amount.....	748,554	243,985	334,610	100,796	41,322	12,437	11,511	3,894
Taxes paid deductions:								
Number of returns.....	730,619	33,987	98,121	238,881	228,709	70,558	45,193	15,170
Amount.....	4,741,695	109,440	308,391	1,045,337	1,398,977	601,910	663,040	614,600
Interest paid deductions:								
Number of returns.....	603,727	17,227	70,862	205,299	201,560	60,678	36,822	11,279
Amount.....	2,938,219	162,802	240,134	797,565	916,129	353,768	301,167	166,555
Contributions:								
Number of returns.....	658,551	26,499	81,335	210,521	213,782	67,885	43,737	14,792
Amount.....	1,131,760	28,712	89,583	222,663	276,377	130,512	146,104	237,810
Taxable income:								
Number of returns.....	1,924,319	498,747	544,860	472,194	272,861	73,985	46,223	15,449
Amount.....	47,094,017	1,491,989	6,629,385	12,007,599	11,350,967	4,563,914	4,662,328	6,387,834
Total tax liability:								
Number of returns.....	1,957,612	529,072	547,849	472,124	272,885	73,997	46,236	15,449
Amount.....	9,625,114	271,842	1,070,470	1,992,488	2,028,463	973,119	1,170,606	2,118,126
Earned income credit:								
Number of returns.....	189,831	114,702	75,129	--	--	--	--	--
Amount.....	182,548	135,607	46,941	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	140,547	111,400	29,147	--	--	--	--	--
Amount.....	128,351	113,275	15,076	--	--	--	--	--
Overpayment:								
Number of returns.....	1,546,968	614,738	400,318	311,599	163,651	34,126	18,360	4,176
Amount.....	1,385,413	322,178	303,347	338,727	240,156	69,115	65,916	45,974
Tax due at time of filing:								
Number of returns.....	603,219	153,473	135,716	146,372	100,293	35,953	23,045	8,367
Amount.....	852,011	45,845	98,674	154,523	158,810	96,284	125,522	172,353

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
WYOMING								
Number of returns.....	214,119	86,897	50,081	41,964	24,034	6,081	3,742	1,320
Number with paid preparer's signature.....	106,603	36,018	25,296	22,993	14,044	4,001	3,021	1,230
Number of exemptions.....	485,342	123,109	122,175	125,413	78,699	19,862	12,061	4,023
Adjusted gross income (less deficit).....	6,483,405	422,881	1,091,171	1,648,953	1,439,547	514,327	494,896	871,631
Salaries and wages:								
Number of returns.....	181,595	69,581	42,469	38,092	22,230	5,396	2,934	893
Amount.....	4,640,033	451,555	839,786	1,360,134	1,188,234	370,050	243,167	187,107
Interest income:								
Number of returns.....	126,585	36,808	28,235	30,372	20,546	5,678	3,643	1,303
Amount.....	279,562	44,806	45,510	43,193	34,998	16,821	28,181	66,053
Dividends:								
Number of returns.....	50,496	11,441	9,701	12,028	10,212	3,421	2,583	1,110
Amount.....	205,641	18,433	20,217	24,071	22,451	13,083	22,561	84,824
Net capital gain (less loss):								
Number of returns.....	33,565	7,571	6,935	7,356	5,872	2,321	2,374	1,136
Amount.....	461,358	25,655	21,794	29,730	36,557	25,931	58,003	263,688
Taxable pensions and annuities:								
Number of returns.....	30,587	8,371	8,632	6,990	4,350	1,278	722	244
Amount.....	319,203	46,740	86,290	85,526	56,244	21,884	15,277	7,241
Unemployment compensation:								
Number of returns.....	15,063	5,251	5,484	3,194	968	118	45	3
Amount.....	33,840	11,451	12,771	6,959	2,201	318	128	12
Number of sole proprietorship returns.....	35,951	10,142	8,698	8,737	5,056	1,465	1,334	519
Number of farm returns (Schedule F).....	8,862	3,177	2,150	1,872	975	291	270	127
Total itemized deductions:								
Number of returns.....	37,193	2,637	5,485	11,070	11,096	3,671	2,390	844
Amount.....	450,353	26,492	48,961	101,915	118,926	46,054	42,445	65,580
Medical and dental expense:								
Number of returns.....	8,352	1,900	2,502	2,563	1,061	219	94	13
Amount.....	42,100	12,309	12,869	9,855	4,389	1,312	1,014	352
Taxes paid deductions:								
Number of returns.....	35,412	2,075	4,956	10,698	10,913	3,612	2,333	825
Amount.....	55,473	2,033	3,802	9,911	12,596	5,482	6,798	14,852
Interest paid deductions:								
Number of returns.....	31,525	1,501	3,926	9,631	10,298	3,401	2,089	679
Amount.....	202,971	7,833	17,729	49,556	62,608	24,129	20,234	20,883
Contributions:								
Number of returns.....	30,886	1,425	4,026	9,104	9,898	3,399	2,224	810
Amount.....	102,192	1,857	6,307	16,003	19,670	9,349	10,777	38,230
Taxable income:								
Number of returns.....	169,966	44,454	48,461	41,891	24,024	6,078	3,740	1,318
Amount.....	4,463,899	130,026	549,935	1,085,084	1,069,314	409,147	418,656	801,737
Total tax liability:								
Number of returns.....	175,125	49,266	48,795	41,900	24,025	6,081	3,740	1,318
Amount.....	967,596	26,103	91,860	182,459	199,763	91,951	110,725	264,735
Earned income credit:								
Number of returns.....	24,373	15,395	8,978	--	--	--	--	--
Amount.....	23,617	18,124	5,493	--	--	--	--	--
Excess earned income credit: ²								
Number of returns.....	18,657	14,887	3,770	--	--	--	--	--
Amount.....	17,320	15,301	2,019	--	--	--	--	--
Overpayment:								
Number of returns.....	140,315	64,566	33,883	25,666	12,854	2,212	923	211
Amount.....	127,552	39,040	28,327	28,031	19,243	4,550	4,855	3,506
Tax due at time of filing:								
Number of returns.....	58,747	13,938	13,850	14,644	10,096	3,359	2,181	679
Amount.....	108,555	5,031	11,870	18,490	20,220	13,091	18,540	21,312

See notes following Table 21.

Selected Historical and Other Data

Table 2.—Individual Income and Tax Data by State and Size of Adjusted Gross Income, Tax Year 1993—Continued

[Money amounts are in thousands of dollars]

State and item	All returns	Size of adjusted gross income						
		Under \$15,000 ¹	\$15,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$75,000	\$75,000 under \$100,000	\$100,000 under \$200,000	\$200,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
OTHER AREAS								
Number of returns.....	1,056,738	670,223	184,193	93,542	46,709	21,564	27,030	13,477
Number with paid preparer's signature.....	325,859	172,609	50,091	33,290	22,590	13,477	21,576	12,226
Number of exemptions.....	2,003,954	969,164	459,643	256,267	133,771	62,453	81,558	41,098
Adjusted gross income (less deficit).....	23,872,360	1,324,463	3,871,214	3,612,334	2,831,419	1,858,243	3,702,730	6,671,956
Salaries and wages:								
Number of returns.....	726,824	377,498	163,569	85,416	43,011	20,038	25,161	12,131
Amount.....	30,236,116	6,950,528	4,371,821	4,065,009	3,193,948	2,116,541	4,249,003	5,289,268
Interest income:								
Number of returns.....	465,579	206,960	97,284	66,158	39,064	18,919	24,542	12,652
Amount.....	939,746	200,404	118,347	107,527	93,572	56,313	98,945	264,638
Dividends:								
Number of returns.....	188,246	66,295	30,340	29,350	21,900	11,955	17,785	10,621
Amount.....	758,548	100,070	71,346	76,584	74,981	51,013	105,351	279,203
Net capital gain (less loss):								
Number of returns.....	101,508	35,458	13,164	12,936	11,291	7,064	12,725	8,870
Amount.....	1,370,072	80,582	54,231	72,469	80,182	65,840	175,262	841,505
Taxable pensions and annuities:								
Number of returns.....	74,468	28,380	19,276	11,831	7,557	3,100	3,101	1,223
Amount.....	1,058,827	207,485	276,259	212,862	156,712	72,888	78,907	53,714
Unemployment compensation:								
Number of returns.....	13,899	6,534	4,004	1,923	806	296	272	64
Amount.....	51,842	22,928	15,433	7,559	3,278	1,189	1,182	274
Number of sole proprietorship returns.....	51,022	26,081	9,071	5,779	3,898	2,077	2,632	1,484
Number of farm returns (Schedule F).....	2,201	1,014	246	248	217	129	205	142
Total itemized deductions:								
Number of returns.....	214,513	93,509	30,804	26,433	21,324	13,083	19,404	9,956
Amount.....	2,235,628	449,094	218,227	258,454	270,497	205,860	395,180	438,316
Medical and dental expense:								
Number of returns.....	11,225	3,960	2,902	2,287	1,257	482	291	46
Amount.....	129,407	91,764	12,254	11,298	7,191	3,046	3,180	674
Taxes paid deductions:								
Number of returns.....	165,623	62,360	24,889	22,343	18,506	11,622	17,204	8,699
Amount.....	600,658	51,494	39,733	57,247	68,229	59,715	129,327	194,913
Interest paid deductions:								
Number of returns.....	67,175	7,062	9,038	12,418	12,246	7,741	11,863	6,807
Amount.....	749,431	129,091	61,722	91,159	97,381	70,240	134,038	165,801
Contributions:								
Number of returns.....	93,046	19,524	13,739	15,959	14,310	8,877	13,287	7,350
Amount.....	217,232	9,784	17,559	26,491	29,186	20,008	36,547	77,658
Taxable income:								
Number of returns.....	585,455	208,722	175,169	92,974	46,583	21,531	27,007	13,469
Amount.....	17,950,599	827,576	1,852,862	2,406,299	2,111,233	1,462,828	3,095,137	6,194,664
Total tax liability:								
Number of returns.....	645,030	285,699	165,944	86,492	45,354	21,294	26,823	13,424
Amount.....	3,370,389	293,187	267,878	354,690	349,092	264,751	535,843	1,304,948
Earned income credit:								
Number of returns.....	17,951	10,366	7,585	--	--	--	--	--
Amount.....	14,965	10,780	4,186	--	--	--	--	--
Excess earned income credit: ³								
Number of returns.....	14,104	9,987	4,117	--	--	--	--	--
Amount.....	11,736	9,687	2,049	--	--	--	--	--
Overpayment:								
Number of returns.....	499,957	272,985	126,538	53,400	22,616	9,384	10,576	4,458
Amount.....	650,083	217,279	122,280	84,184	56,717	33,219	58,162	78,240
Tax due at time of filing:								
Number of returns.....	243,026	119,158	42,906	31,219	20,124	10,068	13,065	6,486
Amount.....	440,062	85,131	29,611	36,771	42,233	33,563	76,652	136,103

See notes following Table 21.

Selected Historical and Other Data

Table 3.--Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1990-1993

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

Size of adjusted gross income	Number of returns		Adjusted gross income (AGI)		Taxable income		Total income tax ¹
	1990	1991	1990	1991	1990	1991	1990
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total	113,717,138	114,730,123	3,405,427,348	3,484,524,369	2,263,861,230	2,284,087,935	447,126,703
No adjusted gross income ²	904,876	926,020	- 45,809,664	- 51,617,151	--	--	65,556
\$1 under \$1,000	2,782,846	2,849,361	1,712,429	1,683,768	147,900	116,682	22,287
\$1,000 under \$3,000	7,378,581	7,083,525	14,608,168	13,883,582	1,051,956	972,640	178,856
\$3,000 under \$5,000	6,316,845	6,136,013	25,176,442	24,519,899	2,187,015	1,738,887	348,603
\$5,000 under \$7,000	6,004,236	6,103,154	36,020,822	36,691,283	4,814,969	4,069,204	758,873
\$7,000 under \$9,000	6,025,538	6,100,223	48,176,536	48,748,999	10,116,781	9,716,366	1,509,507
\$9,000 under \$11,000	5,890,809	5,870,993	58,904,288	58,581,732	16,222,041	15,035,511	2,303,211
\$11,000 under \$13,000	5,572,651	5,572,994	66,925,640	66,796,371	23,356,241	20,520,281	3,180,191
\$13,000 under \$15,000	5,382,371	5,363,932	75,300,193	75,239,187	31,079,932	29,156,451	4,118,295
\$15,000 under \$17,000	4,686,440	5,104,491	74,942,191	81,613,352	35,853,156	36,318,492	4,841,520
\$17,000 under \$19,000	4,656,276	4,477,972	83,806,510	80,625,320	42,919,171	39,149,865	6,066,851
\$19,000 under \$22,000	6,307,571	6,106,224	129,109,902	125,067,606	71,719,685	66,638,998	10,600,417
\$22,000 under \$25,000	5,465,258	5,591,888	128,101,382	131,214,635	75,920,473	74,990,961	11,257,831
\$25,000 under \$30,000	7,838,226	7,873,619	215,207,576	216,086,077	133,528,020	131,461,525	20,557,462
\$30,000 under \$40,000	12,282,787	12,346,753	426,384,692	429,097,816	280,504,593	279,498,354	45,303,447
\$40,000 under \$50,000	8,837,067	8,818,813	394,730,512	393,548,840	270,449,536	266,283,650	44,851,709
\$50,000 under \$75,000	10,944,102	11,390,205	657,214,261	685,643,232	466,517,729	481,213,204	87,241,466
\$75,000 under \$100,000	3,276,142	3,571,629	279,524,997	305,015,139	205,237,566	221,951,125	44,375,252
\$100,000 under \$200,000	2,329,562	2,597,908	305,567,590	339,097,584	230,497,142	258,310,875	57,823,643
\$200,000 under \$500,000	644,027	676,038	188,004,834	196,264,221	152,657,211	165,216,471	43,437,775
\$500,000 under \$1,000,000	130,252	118,350	87,142,014	79,606,495	74,316,528	69,658,824	20,942,219
\$1,000,000 or more	60,677	52,019	154,676,032	127,116,380	134,563,588	112,069,567	37,341,734

Size of adjusted gross income	Total income tax ¹	Percentage of returns showing no total income tax ¹		Returns showing total income tax			
	-Continued			Average tax (whole dollars) ¹		Tax as percentage of AGI ¹	
	1991	1990	1991	1990	1991	1990	1991
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total	448,429,593	21.0	22.7	4,976	5,034	13.6	13.4
No adjusted gross income ²	80,940	99.2	99.1	8,876	9,861	(P)	(P)
\$1 under \$1,000	17,637	74.0	77.2	31	27	4.0	3.4
\$1,000 under \$3,000	162,746	72.8	74.5	89	90	4.7	4.7
\$3,000 under \$5,000	275,433	65.7	69.0	161	145	4.0	3.6
\$5,000 under \$7,000	633,850	42.2	49.5	219	205	3.6	3.3
\$7,000 under \$9,000	1,474,313	40.2	38.6	419	394	5.3	4.9
\$9,000 under \$11,000	2,155,525	37.6	40.1	626	613	6.3	6.1
\$11,000 under \$13,000	2,804,309	30.3	34.6	818	769	6.8	6.4
\$13,000 under \$15,000	3,843,145	24.4	28.5	1,012	1,002	7.2	7.1
\$15,000 under \$17,000	4,686,613	11.5	21.3	1,167	1,167	7.3	7.3
\$17,000 under \$19,000	5,283,917	5.3	11.5	1,376	1,333	7.6	7.4
\$19,000 under \$22,000	9,608,292	2.3	3.2	1,720	1,626	8.4	7.9
\$22,000 under \$25,000	11,131,373	1.2	2.3	2,085	2,038	8.9	8.7
\$25,000 under \$30,000	19,978,743	1.1	1.2	2,653	2,568	9.7	9.4
\$30,000 under \$40,000	45,090,210	0.5	0.8	3,708	3,681	10.7	10.6
\$40,000 under \$50,000	43,457,571	0.3	0.3	5,090	4,943	11.4	11.1
\$50,000 under \$75,000	87,835,843	0.2	0.3	7,986	7,732	13.3	12.8
\$75,000 under \$100,000	47,012,249	0.1	0.1	13,563	13,172	15.9	15.4
\$100,000 under \$200,000	62,842,884	0.2	0.2	24,865	24,239	19.0	18.6
\$200,000 under \$500,000	46,262,078	0.1	0.1	67,544	68,530	23.1	23.6
\$500,000 under \$1,000,000	20,490,663	0.1	0.2	161,017	173,419	24.1	25.8
\$1,000,000 or more	33,301,257	0.2	0.2	616,495	641,284	24.2	26.3

See notes following Table 21.

Selected Historical and Other Data

Table 3.--Number of Individual Returns, Income, Tax and Average Tax by Size of Adjusted Gross Income, Tax Years 1990-1993--Continued

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

Size of adjusted gross income	Number of returns		Adjusted gross income (AGI)		Taxable income		Total income tax ¹
	1992	1993	1992	1993	1992	1993	1992
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Total	113,604,503	114,601,819	3,629,129,550	3,723,339,880	2,395,695,907	2,453,542,706	476,238,785
No adjusted gross income ²	951,744	920,431	-51,422,468	-52,237,725	--	--	76,028
\$1 under \$1,000	2,563,007	2,630,024	1,545,812	1,567,089	90,769	88,864	14,421
\$1,000 under \$3,000	6,568,092	6,472,017	13,012,521	12,823,698	916,764	693,865	147,896
\$3,000 under \$5,000	5,889,687	5,748,112	23,515,915	22,900,772	1,321,361	1,304,528	214,065
\$5,000 under \$7,000	5,962,134	5,825,575	35,635,937	34,974,936	3,614,665	2,939,347	552,261
\$7,000 under \$9,000	5,908,675	5,963,864	47,240,900	47,553,285	7,814,798	7,187,508	1,166,151
\$9,000 under \$11,000	5,693,569	5,701,001	56,810,810	56,889,964	12,876,325	12,500,988	1,879,954
\$11,000 under \$13,000	5,582,747	5,496,355	66,943,733	65,858,170	19,106,902	18,371,337	2,656,280
\$13,000 under \$15,000	4,967,703	5,210,087	69,477,071	72,724,962	24,702,714	24,372,769	3,303,921
\$15,000 under \$17,000	4,871,439	4,859,885	77,887,474	77,669,303	32,159,891	29,583,635	4,203,490
\$17,000 under \$19,000	4,506,152	4,306,292	80,973,334	77,466,232	36,829,811	34,250,619	4,877,504
\$19,000 under \$22,000	6,214,933	6,252,720	127,304,158	127,917,208	64,475,972	64,440,469	9,065,162
\$22,000 under \$25,000	5,450,958	5,426,552	128,013,327	127,397,223	70,888,046	70,403,670	10,471,162
\$25,000 under \$30,000	7,590,154	7,783,772	208,225,889	212,848,223	123,555,002	124,474,977	18,482,005
\$30,000 under \$40,000	12,324,990	12,358,342	428,478,262	429,243,404	274,011,013	272,828,793	43,730,622
\$40,000 under \$50,000	9,008,646	9,072,138	403,103,550	405,366,468	269,211,742	269,806,936	43,621,782
\$50,000 under \$75,000	11,796,348	12,248,446	712,270,449	741,486,274	495,922,686	516,912,048	88,455,492
\$75,000 under \$100,000	3,988,202	4,224,878	340,631,134	359,850,336	247,431,448	262,755,147	51,552,937
\$100,000 under \$200,000	2,810,579	3,107,998	368,372,099	408,039,318	280,674,802	313,409,048	67,445,248
\$200,000 under \$500,000	746,344	786,038	218,604,180	228,008,384	186,065,353	193,398,214	52,053,401
\$500,000 under \$1,000,000	141,159	140,803	95,365,741	94,353,593	84,322,055	82,915,033	24,779,821
\$1,000,000 or more	67,243	66,485	176,939,720	170,638,763	159,703,788	150,906,911	47,489,182

Size of adjusted gross income	Total income tax ¹	Percentage of returns showing no total income tax ¹		Returns showing total income tax			
	--Continued			Average tax (whole dollars) ¹		Tax as percentage of AGI ¹	
	1993	1992	1993	1992	1993	1992	1993
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Total	502,787,806	23.7	24.6	5,491	5,817	13.7	14.1
No adjusted gross income ²	67,898	99.2	99.5	10,170	13,561	(³)	(³)
\$1 under \$1,000	19,270	78.3	81.0	26	39	3.2	4.6
\$1,000 under \$3,000	113,898	74.8	76.6	89	75	4.7	4.0
\$3,000 under \$5,000	226,441	72.5	73.9	132	151	3.2	3.7
\$5,000 under \$7,000	446,403	57.5	64.0	218	213	3.5	3.4
\$7,000 under \$9,000	1,136,969	40.9	42.8	334	333	4.2	4.2
\$9,000 under \$11,000	1,849,754	43.6	44.9	587	589	5.9	5.9
\$11,000 under \$13,000	2,601,250	37.9	37.3	766	755	6.4	6.3
\$13,000 under \$15,000	3,231,805	30.7	33.1	960	927	6.9	6.6
\$15,000 under \$17,000	3,795,510	26.8	32.0	1,180	1,148	7.4	7.2
\$17,000 under \$19,000	4,400,687	15.4	21.0	1,280	1,293	7.1	7.2
\$19,000 under \$22,000	8,940,293	6.1	7.4	1,553	1,543	7.6	7.5
\$22,000 under \$25,000	10,367,168	2.0	2.0	1,959	1,950	8.3	8.3
\$25,000 under \$30,000	18,548,862	1.8	1.6	2,479	2,422	9.0	8.9
\$30,000 under \$40,000	43,255,579	0.7	0.6	3,573	3,521	10.3	10.1
\$40,000 under \$50,000	43,495,959	0.3	0.4	4,857	4,813	10.9	10.8
\$50,000 under \$75,000	91,053,007	0.2	0.3	7,517	7,454	12.4	12.3
\$75,000 under \$100,000	54,080,534	0.1	0.1	12,936	12,812	15.1	15.0
\$100,000 under \$200,000	75,285,238	0.1	0.1	24,022	24,257	18.3	18.5
\$200,000 under \$500,000	58,279,965	0.1	0.1	69,814	74,223	23.8	25.6
\$500,000 under \$1,000,000	28,345,337	0.1	0.1	175,695	201,499	26.0	30.1
\$1,000,000 or more	53,245,979	0.1	0.1	706,716	801,583	26.9	31.2

See notes following Table 21.

Selected Historical and Other Data

Table 4.--Reconciliation of Adjusted Gross Income (AGI) and Personal Income Used in the National Income and Product Accounts (NIPA), for Specified Years, 1975-1993

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

Income and adjustment items	1975	1980	1985	1990	1991	1992r	1993p
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1. Personal income (per NIPA)	1,307.3	2,265.4	3,379.8	4,673.8	4,860.3	5,154.3	5,375.1
2. Portion of personal income not included in AGI.....	346.0	603.7	1,039.4	1,342.8	1,490.3	1,595.8	1,690.7
Transfer payments (except taxable military pay and taxable Government pensions)	171.6	282.1	407.4	558.3	625.8	693.9	740.6
Other labor income (except fees)	65.0	138.0	188.5	269.8	294.4	323.9	350.2
Imputed income ¹	32.0	47.6	66.2	83.7	97.3	109.8	137.6
Investment income received by nonprofit institutions or retained by fiduciaries.....	11.1	19.9	32.6	50.5	52.4	49.1	44.6
Investment income retained by life insurance carriers and noninsured pension funds ²	23.5	58.7	122.1	192.7	199.8	202.5	203.6
Net differences in accounting treatment (NIPA vs. IRS) ³	17.8	15.3	89.9	94.3	88.9	80.1	68.8
Other excluded or tax exempt income	24.9	42.1	132.6	93.5	131.7	136.5	145.3
3. Portion of AGI not included in personal income.....	85.9	157.0	303.1	521.6	530.4	571.9	610.9
Personal contributions for social insurance	50.4	88.6	149.1	224.9	236.2	248.7	261.3
Net capital gain less loss from sales of property.....	13.9	27.1	60.9	107.6	94.3	109.1	114.9
Taxable private pensions	14.0	32.7	90.2	139.2	151.7	147.4	153.6
S Corporation income (taxed through shareholders) less loss	2.1	0.7	6.3	36.4	34.3	47.9	51.5
Other taxable income less loss.....	5.4	7.9	-3.4	13.6	13.9	18.9	29.6
4. Total net adjustment for conceptual differences (line 2 minus line 3)	260.1	446.7	736.4	821.2	959.9	1,023.9	1,079.8
5. Estimated total AGI (per NIPA) (line 1 minus line 4)	1,047.1	1,818.7	2,643.5	3,852.6	3,900.4	4,130.4	4,295.3
6. Adjusted gross income (AGI) (SOI)	947.8	1,613.7	2,306.0	3,405.4	3,464.5	3,629.1	3,724.1
7. Estimated difference in AGI (NIPA vs. SOI) (line 5 minus line 6) ⁴	99.4	205.0	337.5	447.1	435.8	501.3	571.2

See notes following Table 21.

Selected Historical and Other Data

Table 5.—Personal Income and Total Adjusted Gross Income Based on Individual Income Tax Returns per National Income and Product Accounts (NIPA), Tax Years 1947-1994

(All figures are estimates—money amounts are in billions of dollars)

Tax year	Personal income (per NIPA) ¹	Total adjusted gross income (AGI) (per NIPA) ^{1,2}	Difference	
			Amount ³	Percentage of personal income ³
	(1)	(2)	(3)	(4)
1947.....	190.1	170.0	20.1	10.6
1948.....	209.0	183.2	25.8	12.3
1949.....	206.1	180.9	25.2	12.2
1950.....	227.8	201.9	25.9	11.4
1951.....	256.5	228.7	27.8	10.8
1952.....	273.7	241.1	32.6	11.9
1953.....	290.4	255.5	34.9	12.0
1954.....	293.0	256.8	36.2	12.4
1955.....	314.5	278.5	36.0	11.4
1956.....	337.5	299.4	38.1	11.3
1957.....	356.5	312.8	43.7	12.3
1958.....	367.2	316.5	50.7	13.8
1959.....	391.2	338.2	52.9	13.5
1960.....	409.2	350.9	58.3	14.3
1961.....	426.5	364.8	61.7	14.5
1962.....	453.4	386.7	66.7	14.7
1963.....	476.4	408.1	68.2	14.3
1964.....	510.7	441.5	69.2	13.5
1965.....	552.9	478.9	74.0	13.4
1966.....	601.7	520.3	81.4	13.5
1967.....	646.5	554.5	92.0	14.2
1968.....	709.9	607.9	102.0	14.4
1969.....	773.7	662.6	111.1	14.4
1970.....	831.0	698.4	132.6	16.0
1971.....	893.5	744.0	149.5	16.7
1972.....	980.5	824.3	156.2	15.9
1973.....	1,098.7	926.0	172.7	15.7
1974.....	1,205.7	1,004.1	201.5	16.7
1975.....	1,307.3	1,047.1	260.1	19.9
1976.....	1,446.3	1,166.8	279.5	19.3
1977.....	1,601.3	1,293.3	308.0	19.2
1978.....	1,807.9	1,465.6	342.3	18.9
1979.....	2,033.1	1,651.7	381.4	18.8
1980.....	2,265.4	1,818.7	446.7	19.7
1981.....	2,534.7	2,001.8	532.9	21.0
1982.....	2,690.9	2,077.5	613.4	22.8
1983.....	2,862.5	2,227.1	635.5	22.2
1984.....	3,154.6	2,454.7	699.9	22.2
1985.....	3,379.8	2,643.5	736.3	21.8
1986.....	3,590.4	2,880.6	709.9	19.8
1987.....	3,802.0	3,165.5	636.5	16.7
1988.....	4,075.9	3,441.2	634.8	15.6
1989.....	4,380.3	3,690.6	689.7	15.8
1990.....	4,673.8	3,852.6	821.2	17.6
1991.....	4,860.3	3,900.4	959.9	19.7
1992.....	5,154.3	4,130.4	1,023.9	19.9
p1993.....	5,375.1	4,295.3	1,079.8	20.1
p1994r.....	5,701.7	n.a.	n.a.	n.a.

See notes following Table 21.

Selected Historical and Other Data

Table 6.--Total Adjusted Gross Income Estimated from National Income and Product Accounts (NIPA) and Adjusted Gross Income Reported on Individual Income Tax Returns per SOI, Tax Years 1947-1993

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

Tax year	Adjusted gross income (AGI)		Difference	
	Total (per NIPA) ^{1,2}	Reported on tax returns (per SOI) ²	Amount ²	Percentage of total ²
	(1)	(2)	(3)	(4)
1947.....	170.0	149.7	20.3	11.9
1948.....	183.2	163.5	19.6	10.7
1949.....	180.9	160.6	20.4	11.3
1950.....	201.9	179.1	22.7	11.2
1951.....	228.7	202.3	26.4	11.5
1952.....	241.1	215.3	25.8	10.7
1953.....	255.5	228.7	26.8	10.5
1954.....	256.8	229.2	27.5	10.7
1955.....	278.5	248.5	30.0	10.8
1956.....	299.4	267.7	31.7	10.6
1957.....	312.8	280.3	32.4	10.4
1958.....	316.5	281.2	35.3	11.2
1959.....	338.2	305.1	33.1	9.8
1960.....	350.9	315.5	35.4	10.1
1961.....	364.8	329.9	35.0	9.6
1962.....	386.7	348.7	38.0	9.8
1963.....	408.1	368.8	39.4	9.7
1964.....	441.5	396.7	44.8	10.1
1965.....	478.9	429.2	49.7	10.4
1966.....	520.3	468.5	51.9	10.0
1967.....	554.5	504.8	49.7	9.0
1968.....	607.9	554.4	53.5	8.8
1969.....	662.6	603.5	59.0	8.9
1970.....	698.4	631.7	66.7	9.6
1971.....	744.0	673.6	70.4	9.5
1972.....	824.3	746.0	78.3	9.5
1973.....	926.0	827.1	98.8	10.7
1974.....	1,004.1	905.5	98.6	9.8
1975.....	1,047.1	947.8	99.4	9.5
1976.....	1,166.8	1,053.9	112.9	9.7
1977.....	1,293.3	1,158.5	134.8	10.4
1978.....	1,465.6	1,302.4	163.1	11.1
1979.....	1,651.7	1,465.4	186.3	11.3
1980.....	1,818.7	1,613.7	205.0	11.3
1981.....	2,001.8	1,772.6	229.1	11.4
1982.....	2,007.5	1,852.1	225.4	11.2
1983.....	2,227.1	1,942.6	284.5	12.8
1984.....	2,454.7	2,139.9	314.8	12.8
1985.....	2,643.5	2,306.0	337.5	12.8
1986.....	2,880.6	2,481.7	398.9	13.8
1987.....	3,165.5	2,773.8	391.7	12.4
1988.....	3,456.3	3,083.0	373.3	10.8
1989.....	3,690.6	3,256.4	434.2	11.8
1990.....	3,852.6	3,405.4	447.1	11.6
1991.....	3,900.3	3,464.5	435.9	11.2
1992r.....	4,130.4	3,629.1	501.3	12.1
p1993r.....	4,295.3	3,723.3	572.0	13.3

See notes following Table 21.

Selected Historical and Other Data

Table 7.--Standard, Itemized, and Total Deductions Reported on Individual Income Tax Returns, Tax Years 1944-1993
[All figures are estimates based on samples--number of returns is in millions; money amounts are in billions of dollars]

Tax year	Total number of returns	Standard deduction		Itemized deductions		Total deductions	
		Number of returns ¹	Amount ²	Number of returns ¹	Amount ³	Amount ⁴	As a percentage of adjusted gross income (AGI) ⁵
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
1944.....	47.1	38.7	8.0	8.4	4.8	12.8	11.0
1945.....	49.9	41.5	8.1	8.5	5.5	13.6	11.3
1946.....	52.8	44.1	8.9	8.8	6.3	15.2	11.3
1947.....	55.1	44.7	9.8	10.4	7.8	17.6	11.8
1948.....	52.1	43.2	11.5	8.8	7.9	19.4	11.9
1949.....	51.8	42.1	11.1	9.7	8.8	19.9	12.4
1950.....	53.1	42.7	12.0	10.3	9.9	21.9	12.2
1951.....	55.4	43.9	13.3	11.6	11.9	25.2	12.5
1952.....	56.5	43.7	13.7	12.8	13.6	27.3	12.7
1953.....	57.8	43.4	14.2	14.4	15.6	29.8	13.0
1954.....	56.7	41.0	13.3	15.7	17.4	30.7	13.4
1955.....	58.3	41.4	13.6	16.9	20.0	33.6	13.5
1956.....	59.2	40.7	13.8	18.5	22.6	36.4	13.6
1957.....	59.8	39.7	13.8	20.2	25.7	39.5	14.1
1958.....	59.1	38.3	13.2	20.8	27.5	40.7	14.5
1959.....	60.3	37.8	13.4	22.5	32.0	45.4	14.9
1960.....	61.0	36.9	13.1	24.1	35.3	48.4	15.3
1961.....	61.5	36.2	12.9	25.3	38.4	51.3	15.6
1962.....	62.7	36.3	13.1	26.5	41.7	54.8	15.7
1963.....	63.9	35.8	13.1	28.2	46.1	59.2	16.1
1964.....	65.4	38.5	20.2	26.9	46.8	67.0	16.9
1965.....	67.6	39.7	20.6	27.9	50.7	71.4	16.6
1966.....	70.2	41.6	21.8	28.6	54.6	76.4	16.3
1967.....	71.7	41.9	22.1	29.8	59.6	81.7	16.2
1968.....	73.7	41.7	22.1	32.0	69.2	91.3	16.5
1969.....	75.8	40.9	21.6	34.9	80.2	101.8	16.9
1970.....	74.3	38.8	32.4	35.4	88.2	120.5	19.1
1971.....	74.6	43.9	48.1	30.7	91.9	139.9	20.8
1972.....	77.6	50.6	69.8	27.0	96.7	166.4	22.3
1973.....	80.7	52.6	73.6	28.0	107.0	180.6	21.8
1974.....	83.3	53.8	76.1	29.6	119.4	195.5	21.6
1975.....	82.2	56.1	100.9	26.1	122.3	233.2	24.6
1976.....	84.7	58.7	113.8	26.0	133.9	247.6	23.5
1977.....	86.6	63.7	137.7	22.9	138.5	276.2	23.8
1978.....	89.8	64.0	139.8	25.8	164.4	304.3	23.4
1979.....	92.7	66.2	148.8	26.5	184.2	333.0	22.7
1980.....	93.9	65.0	146.0	29.0	218.0	346.0	21.4
1981.....	95.4	63.8	144.7	31.6	256.4	401.2	22.6
1982.....	95.3	61.9	140.2	33.4	284.5	425.2	23.0
1983.....	96.3	61.1	138.5	35.2	309.6	448.7	23.1
1984.....	99.4	61.2	139.5	38.2	358.9	499.6	23.3
1985.....	101.7	61.8	145.0	39.8	405.0	554.7	24.1
1986.....	103.3	62.4	151.0	40.7	447.1	611.3	24.6
1987.....	107.0	71.4	215.2	35.6	392.0	607.2	21.9
1988.....	109.7	76.5	289.6	31.9	395.2	686.0	22.3
1989.....	112.1	79.3	309.4	32.0	431.0	740.4	22.7
1990.....	113.7	80.6	331.5	32.2	458.5	789.9	23.2
1991.....	114.7	81.3	351.1	32.5	467.7	818.8	23.6
1992.....	113.6	80.1	366.5	32.5	481.9	848.5	23.4
1993.....	114.6	80.8	382.1	32.8	490.4	872.5	23.4

See notes following Table 21.

Selected Historical and Other Data

Table 8.--Personal Income per National Income and Product Accounts (NIPA), and Taxable Income and Individual Income Tax per SOI, Tax Years 1947-1994

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

Tax year	Personal income (per NIPA) ¹	Taxable income (per SOI) ²		Total income tax (per SOI) ³		
		Amount	As a percentage of personal income	Total	As a percentage of....	
					Personal income ¹	Taxable income ²
	(1)	(2)	(3)	(4)	(5)	(6)
1947.....	190.1	75.4	39.7	18.1	9.5	24.0
1948.....	209.0	74.8	35.8	15.4	7.4	20.6
1949.....	206.1	71.7	34.8	14.5	7.0	20.2
1950.....	227.8	84.3	37.0	18.4	8.1	21.8
1951.....	256.5	99.2	38.7	24.2	9.4	24.4
1952.....	273.7	107.2	39.2	27.8	10.2	25.9
1953.....	290.4	114.3	39.4	29.4	10.1	25.7
1954.....	293.0	115.3	39.4	26.7	9.1	23.2
1955.....	314.5	128.0	40.7	29.6	9.4	23.1
1956.....	337.5	141.5	41.9	32.7	9.7	23.1
1957.....	356.5	149.4	41.9	34.4	9.6	23.0
1958.....	367.2	149.3	40.7	34.3	9.3	23.0
1959.....	391.2	166.5	42.6	38.6	9.9	23.2
1960.....	409.2	171.6	41.9	39.5	9.7	23.0
1961.....	426.5	181.8	42.6	42.2	9.9	23.2
1962.....	453.4	195.3	43.1	44.9	9.9	23.0
1963.....	476.4	209.1	43.9	48.2	10.1	23.1
1964.....	510.7	229.9	45.0	47.2	9.2	20.5
1965.....	552.9	255.1	46.1	49.6	9.0	19.4
1966.....	601.7	286.3	47.6	56.1	9.3	19.6
1967.....	646.5	315.1	48.7	63.0	9.7	20.0
1968.....	709.9	352.8	49.7	76.7	10.8	21.7
1969.....	773.7	388.8	50.3	86.6	11.2	22.3
1970.....	831.0	401.2	48.3	83.9	10.1	20.9
1971.....	893.5	414.0	46.3	85.4	9.6	20.6
1972.....	980.5	447.6	45.7	93.6	9.6	20.9
1973.....	1,098.7	511.9	46.6	108.1	9.8	21.1
1974.....	1,205.7	573.6	47.6	123.6	10.3	21.5
1975.....	1,307.3	595.5	45.6	124.5	9.5	20.9
1976.....	1,446.3	674.9	46.7	141.8	9.8	21.0
1977.....	1,601.3	733.8	45.8	159.8	10.0	21.8
1978.....	1,807.9	846.4	46.8	188.2	10.4	22.2
1979.....	2,033.1	926.6	45.6	214.5	10.6	23.2
1980.....	2,265.4	1,045.2	46.1	250.3	11.0	23.0
1981.....	2,534.7	1,170.1	46.2	284.1	11.2	24.3
1982.....	2,690.9	1,231.9	45.8	277.6	10.3	22.5
1983.....	2,862.5	1,300.2	45.4	274.2	9.6	21.1
1984.....	3,154.6	1,447.0	45.9	301.9	9.6	20.9
1985.....	3,379.8	1,550.5	45.9	325.7	9.6	21.0
1986.....	3,590.4	1,665.6	46.4	367.3	10.2	22.1
1987.....	3,802.0	1,850.6	48.7	369.2	9.7	20.0
1988.....	4,075.9	2,070.0	50.8	412.9	10.1	19.9
1989.....	4,380.3	2,173.3	49.6	432.9	9.9	19.9
1990.....	4,673.8	2,263.7	48.4	447.1	9.6	19.8
1991.....	4,860.3	2,284.1	47.0	448.4	9.6	19.6
1992.....	5,154.3	2,395.7	46.5	476.2	9.2	19.9
1993r.....	5,375.1	2,453.5	45.7	502.8	9.4	20.5
p1994r.....	5,701.7	n.a.	n.a.	n.a.	n.a.	n.a.

See notes following Table 21.

Selected Historical and Other Data

Table 9.—Number of Individual Income Tax Returns by Type of Tax Settlement, Tax Years 1944-1993

[All figures are estimates based on samples--number of returns is in millions]

Tax year	Total number of returns	Returns with—		
		Tax due at time of filing	Overpayments ¹	No overpayments or tax due at time of filing
	(1)	(2)	(3)	(4)
1944.....	47.1	22.6	22.9	1.6
1945.....	49.9	14.5	33.5	1.9
1946.....	52.8	13.6	34.4	4.8
1947.....	55.1	15.3	33.0	6.7
1948.....	52.1	8.1	38.4	5.6
1949.....	51.8	13.8	30.2	7.9
1950.....	53.1	14.3	32.0	6.8
1951.....	55.4	18.6	31.0	5.8
1952.....	56.5	19.3	32.1	5.1
1953.....	57.8	19.0	32.7	6.2
1954.....	56.7	16.6	35.2	5.0
1955.....	58.3	18.7	35.4	4.2
1956.....	59.2	19.4	36.1	3.7
1957.....	59.8	18.6	37.6	3.6
1958.....	59.1	18.1	37.4	3.6
1959.....	60.3	19.1	38.4	2.8
1960.....	61.0	18.1	39.4	3.5
1961.....	61.5	18.6	40.0	2.9
1962.....	62.7	18.7	40.9	3.1
1963.....	63.9	19.3	41.4	3.3
1964.....	65.4	22.5	39.3	3.5
1965.....	67.6	20.0	44.3	3.2
1966.....	70.2	17.8	49.4	3.0
1967.....	71.7	17.5	51.2	3.0
1968.....	73.7	20.3	50.6	2.8
1969.....	75.8	17.9	54.9	3.0
1970.....	74.3	16.5	55.3	2.5
1971.....	74.6	17.0	55.3	2.4
1972.....	77.6	11.9	63.3	2.3
1973.....	80.7	14.2	64.2	2.2
1974.....	83.3	15.4	65.8	2.1
1975.....	82.2	15.8	63.8	2.6
1976.....	84.7	16.9	65.0	2.8
1977.....	86.6	17.8	66.0	2.8
1978.....	89.8	21.6	65.5	2.7
1979.....	92.7	18.8	71.4	2.4
1980.....	93.9	21.8	69.9	2.3
1981.....	95.4	23.0	70.0	2.4
1982.....	95.3	20.3	72.4	2.6
1983.....	96.3	18.5	75.0	2.9
1984.....	99.4	21.2	75.6	2.7
1985.....	101.7	21.2	77.4	3.0
1986.....	103.0	21.5	78.1	3.5
1987.....	107.0	23.8	79.8	3.4
1988.....	109.7	27.2	79.1	3.4
1989.....	112.1	28.0	80.9	3.2
1990.....	113.7	27.0	83.5	3.2
1991.....	114.7	25.6	85.6	3.5
1992.....	113.6	29.0	81.0	3.6
1993r.....	114.6	28.6	82.4	3.6

See notes following Table 21.

Selected Historical and Other Data

Table 10.-- Nonfarm Sole Proprietorship Returns: Selected Income Statement Items for Specified Income Years, 1980-1993

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

Item	1980	1985	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns with nonfarm business net income or deficit, total.....	8,931,712	11,928,573	14,782,738	15,180,722	15,495,419	15,848,119
Number with nonfarm business net income.....	n.a.	8,640,701	11,221,925	11,550,579	11,720,148	11,872,224
Number of nonfarm businesses.....	9,730,019	n.a.	16,596,384	16,959,688	17,292,286	17,714,121
Business receipts, total	411,205,713	540,045,430	730,606,020	712,567,989	737,082,032	757,215,452
Income from sales and operations	407,169,299	528,675,271	719,007,636	700,681,216	725,666,334	746,306,213
Total deductions¹.....	356,258,495	461,272,852	589,249,583	571,153,515	583,146,571	600,765,115
Cost of sales and operations.....	209,889,809	232,294,132	291,010,060	272,626,595	274,219,623	289,577,573
Inventory, beginning-of-year.....	n.a.	21,435,438	29,024,992	29,516,926	28,860,062	30,585,415
Inventory, end-of-year.....	21,996,236	24,969,895	30,421,844	29,782,755	29,898,172	31,795,025
Purchases.....	168,301,517	n.a.	210,225,158	200,860,580	204,316,835	210,260,432
Cost of labor.....	10,922,221	14,504,201	22,679,507	21,917,899	18,838,120	20,685,004
Materials and supplies	12,909,222	n.a.	30,195,388	28,072,005	28,825,291	32,701,327
Advertising.....	n.a.	n.a.	6,574,743	6,712,252	7,344,070	7,599,257
Car and truck expenses.....	13,378,289	17,044,421	21,765,531	22,594,000	23,919,600	26,714,114
Commissions.....	3,333,345	n.a.	8,816,233	7,628,344	10,456,775	8,706,883
Depletion.....	n.a.	n.a.	816,131	717,387	628,917	568,446
Depreciation	13,952,703	26,291,389	23,734,507	23,076,150	23,273,917	24,964,396
Pension and profit sharing plans	141,463	311,323	586,394	519,358	527,945	636,097
Employee benefit programs.....	n.a.	n.a.	1,056,604	1,016,368	1,186,031	1,252,242
Insurance.....	6,003,126	n.a.	13,357,568	13,064,988	13,259,715	13,172,614
Interest paid, total	7,190,257	11,913,982	13,311,670	12,077,268	10,406,164	9,430,614
Mortgage interest.....	n.a.	n.a.	6,256,506	5,527,499	4,626,346	4,181,330
Other interest.....	n.a.	n.a.	7,055,164	6,549,769	5,779,818	5,249,285
Legal and professional services.....	2,633,596	n.a.	5,880,163	5,376,814	5,698,841	5,649,951
Meals and entertainment expenses before limitation.....	n.a.	n.a.	5,329,281	5,646,857	5,715,169	5,748,559
Meals and entertainment deduction.....	n.a.	n.a.	4,262,870	4,516,821	4,571,529	4,598,258
Office expenses.....	n.a.	n.a.	6,896,758	7,086,395	7,395,168	7,642,163
Rent paid, total	9,636,290	15,258,690	23,391,608	23,643,282	25,148,446	25,008,071
On machinery.....	n.a.	n.a.	3,754,492	4,160,172	4,551,560	4,733,446
On other business property.....	n.a.	n.a.	19,637,116	19,483,110	20,596,886	20,274,625
Repairs	5,031,573	n.a.	8,940,657	9,158,697	9,705,814	9,847,207
Net salaries and wages (not deducted elsewhere).....	26,560,821	38,265,691	46,998,029	48,889,989	52,316,452	52,045,887
Supplies.....	n.a.	n.a.	n.a.	n.a.	n.a.	15,401,709
Taxes paid	7,672,459	n.a.	10,341,654	10,629,067	12,618,367	13,062,473
Travel.....	n.a.	n.a.	5,605,961	5,475,477	5,860,143	5,865,812
Utilities (including telephone)	4,790,337	n.a.	13,538,612	13,259,743	14,546,685	16,068,808
Bad debts	n.a.	600,613	1,038,756	1,130,267	1,065,802	960,701
Business use of home.....	n.a.	n.a.	n.a.	2,897,903	2,966,899	3,042,538
Net income (less deficit)¹.....	54,947,219	78,772,578	141,430,193	141,515,783	153,960,246	156,458,803
Net income ¹	68,010,051	98,775,563	161,657,252	162,426,709	173,472,549	176,983,281
Deficit ¹	13,062,832	20,002,986	20,227,059	20,910,927	19,512,304	20,524,477

See notes following Table 21.

Selected Historical and Other Data

Table 11.--Partnership Returns: Selected Balance Sheet and Income Statement Items for Specified Income Years, 1980-1993

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

Item	1980	1985	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)
Total number of active partnerships	1,379,654	1,713,603	1,553,529	1,515,345	1,484,752	1,487,567
Number with net income	774,173	875,846	853,676	855,523	856,015	869,817
Number with balance sheets	1,194,236	1,227,498	1,081,224	1,047,704	975,330	976,967
Number of partners	8,419,899	13,244,824	17,094,966	15,801,047	15,734,691	15,626,848
Total assets ¹	597,503,923	1,269,434,302	1,735,285,033	1,816,567,895	1,807,344,453	2,118,268,141
Depreciable assets (net)	239,139,823	695,878,822	681,409,780	696,335,452	700,933,529	698,121,914
Inventories, end of year	33,218,272	27,279,234	56,507,062	56,845,071	61,865,690	71,278,725
Land	70,241,248	152,179,314	214,757,035	212,850,061	212,808,128	206,500,951
Total liabilities ¹	488,734,023	1,069,221,649	1,415,247,893	1,460,065,895	1,508,212,931	1,619,630,794
Accounts payable	33,899,048	40,871,755	66,747,965	63,086,121	79,336,897	79,764,998
Short-term debt ²	48,001,839	102,760,363	88,092,149	116,756,131	114,638,421	131,148,176
Long-term debt ³	178,044,406	381,960,685	497,560,607	490,848,692	486,374,218	488,793,170
Nonrecourse loans ³	118,910,380	327,558,208	470,139,911	474,221,624	475,615,076	477,709,746
Partners' capital accounts ¹	108,769,900	200,212,653	320,037,140	356,502,000	399,131,522	498,637,347
Total receipts	291,998,115	367,117,316	566,212,218	562,779,428	596,782,859	656,111,439
Business receipts ⁵	271,108,832	302,733,374	483,417,504	483,164,395	514,827,003	560,999,120
Interest received ⁶	10,869,323	20,558,966	20,799,631	19,872,179	15,570,376	16,327,321
Total deductions	283,749,460	376,000,991	549,602,678	541,372,821	553,866,209	589,459,150
Cost of sales and operations	113,885,668	146,315,315	242,448,195	236,500,500	248,626,073	272,502,902
Purchases	70,439,607	91,925,923	140,521,621	134,086,152	150,034,393	163,167,689
Cost of labor	7,015,547	8,845,106	13,924,993	14,188,250	14,826,792	16,208,644
Salaries and wages	22,336,337	33,884,204	56,025,118	57,907,843	61,761,245	65,374,814
Taxes paid	9,553,145	7,745,756	9,339,396	9,863,080	10,307,970	10,877,982
Interest paid	28,362,385	28,674,933	29,617,935	27,973,593	25,091,279	27,006,200
Depreciation ⁷	21,576,189	53,650,790	60,204,443	58,362,541	60,024,456	59,730,416
Net income (less deficit)	8,248,655	-8,883,674	16,609,540	21,406,607	42,916,649	66,652,288
Net income	45,061,756	77,044,693	116,317,801	113,408,221	121,834,358	137,440,684
Deficit	36,813,100	85,928,367	99,708,261	92,001,615	78,917,710	70,788,396

See notes following Table 21.

Selected Historical and Other Data

Table 12.—Number of Business Income Tax Returns by Size of Business for Specified Income Years, 1980-1993
 [All figures are estimates based on samples--number of businesses is in thousands]

Size of business	1980	1985	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)
CORPORATIONS						
Receipt size¹						
Under \$25,000 ²	557.0	710.8	878.7	924.2	935.7	n.a.
\$25,000 under \$50,000	207.7	236.6	252.0	260.1	256.5	n.a.
\$50,000 under \$100,000	322.7	330.2	358.9	375.6	375.8	n.a.
\$100,000 under \$250,000	558.4	620.5	661.7	665.6	682.9	n.a.
\$250,000 under \$500,000	367.3	489.2	500.0	514.5	532.9	n.a.
\$500,000 under \$1,000,000	279.8	352.4	416.0	415.8	422.8	n.a.
\$1,000,000 or more	417.7	537.6	649.4	647.1	662.3	n.a.
Asset size						
Under \$100,000 ³	1,514.6	1,833.5	2,111.5	2,176.9	2,231.2	n.a.
\$100,000 under \$1,000,000	968.9	1,152.5	1,248.3	1,265.4	1,272.9	n.a.
\$1,000,000 under \$10,000,000	191.8	245.4	303.8	305.5	309.0	n.a.
\$10,000,000 under \$25,000,000	16.6	20.9	25.2	24.6	24.5	n.a.
\$25,000,000 under \$50,000,000	7.8	10.4	11.0	11.0	11.2	n.a.
\$50,000,000 under \$100,000,000	4.8	6.2	7.4	7.5	7.7	n.a.
\$100,000,000 under \$250,000,000	3.2	4.4	5.8	6.0	6.2	n.a.
\$250,000,000 or more	2.9	4.1	5.6	5.9	6.3	n.a.
PARTNERSHIPS						
Receipt size¹						
Under \$25,000 ²	638.0	840.1	962.6	955.6	920.6	886.9
\$25,000 under \$50,000	181.8	195.5	126.0	113.5	113.0	121.2
\$50,000 under \$100,000	183.6	199.5	133.4	120.1	126.0	129.3
\$100,000 under \$250,000	155.2	190.1	139.9	143.7	144.7	144.0
\$250,000 under \$500,000	135.6	165.5	82.5	78.5	75.3	78.3
\$500,000 under \$1,000,000	48.1	66.9	52.1	49.4	49.6	49.0
\$1,000,000 or more	37.4	56.0	57.1	54.6	55.6	59.0
Asset size						
Under \$25,000 ³	541.9	794.1	737.9	700.1	690.8	683.6
\$25,000 under \$50,000	156.3	132.7	99.3	97.3	88.1	76.9
\$50,000 under \$100,000	180.2	165.8	99.5	110.2	104.4	102.8
\$100,000 under \$250,000	219.1	210.9	194.1	181.8	164.0	171.8
\$250,000 under \$500,000	117.9	142.8	128.6	125.4	125.8	126.8
\$500,000 under \$1,000,000	72.1	100.0	105.2	109.7	120.5	111.4
\$1,000,000 or more	92.2	167.2	188.9	190.8	191.2	194.2
NONFARM SOLE PROPRIETORSHIPS						
Receipt size¹						
Under \$2,500 ³	2,783.1	3,067.5	3,750.1	3,985.0	3,775.9	3,808.5
\$2,500 under \$5,000	1,158.6	1,444.6	1,714.5	1,704.6	1,741.3	1,796.7
\$5,000 under \$10,000	1,262.9	1,633.6	2,011.7	2,058.8	2,005.4	2,136.6
\$10,000 under \$25,000	1,711.8	2,104.6	2,719.8	2,809.7	2,869.3	2,873.5
\$25,000 under \$50,000	1,079.1	1,393.9	1,660.2	1,724.8	1,817.0	1,838.3
\$50,000 under \$100,000	835.6	1,094.1	1,282.1	1,327.0	1,269.0	1,329.6
\$100,000 under \$200,000	795.8	1,060.2	857.2	843.2	869.2	900.6
\$200,000 under \$500,000	73.9	89.3	587.0	545.4	584.4	553.8
\$500,000 under \$1,000,000	29.2	40.7	142.7	122.7	133.1	138.6
\$1,000,000 or more			57.3	59.5	58.4	66.4

See notes following Table 21.

Selected Historical and Other Data

Table 13.—Corporation Income Tax Returns: Balance Sheet, Income Statement and Tax Items for Specified Income Years, 1980-1993

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

Item	1980	1985 ¹	1990 ¹	1991 ¹	1992 ¹	1993p ¹
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns, total¹	2,710,538	3,277,219	3,716,650	3,802,788	3,869,023	3,963,865
Number with net income ¹	1,596,632	1,820,120	1,910,670	1,942,450	2,063,593	2,143,765
Consolidated returns ^{1,2,3}	57,890	79,598	71,769	69,120	66,479	63,882
S Corporation returns ^{1,3,4}	545,389	724,749	1,575,092	1,698,271	1,785,371	1,902,624
DISC returns ^{1,3,5}	8,665	1,383	(¹)	(¹)	(¹)	(¹)
FSC returns ^{1,3,6}	N/A	2,341	(¹)	(¹)	(¹)	(¹)
Total assets	7,617,238,403	12,773,093,888	18,190,057,609	19,029,508,839	20,002,093,972	21,795,482,116
Cash	528,914,747	683,204,264	771,086,440	786,735,219	806,358,400	810,032,304
Notes and accounts receivable	1,984,601,790	3,317,635,191	4,198,016,230	4,191,331,906	4,168,985,629	4,528,232,826
Less: Allowance for bad debts	50,057,307	61,580,335	110,059,993	114,576,136	118,702,488	117,142,973
Inventories ⁷	534,806,547	714,722,928	893,586,141	883,913,179	915,412,953	966,713,818
Investments in Government obligations ⁸	265,542,521	916,550,098	921,193,216	1,068,564,351	1,248,403,852	1,279,168,419
Tax-exempt securities ⁹	206,517,216	317,419,649	380,320,504	469,245,167	615,621,779	686,843,817
Other current assets	310,177,160	629,136,396	1,164,582,476	1,133,425,425	1,283,851,498	1,537,473,368
Loans to stockholders	29,873,250	56,761,232	94,866,044	84,545,262	87,204,098	83,981,391
Mortgage and real estate loans	894,323,489	1,258,672,577	1,537,899,636	1,529,474,897	1,566,888,344	1,631,407,404
Other investments	1,213,986,210	2,413,551,474	4,136,891,162	4,749,822,622	4,970,564,447	5,688,455,603
Depreciable assets	2,107,027,914	3,174,193,649	4,317,781,452	4,549,055,093	4,755,145,257	4,966,952,764
Less: Accumulated depreciation	767,841,763	1,232,072,530	1,848,022,862	1,999,540,977	2,131,890,499	2,268,595,143
Depletable assets	71,901,490	112,339,389	129,370,543	141,758,337	130,636,678	136,950,135
Less: Accumulated depletion	19,569,556	37,203,920	55,075,300	61,141,866	60,154,855	64,216,282
Land	92,931,935	141,448,357	209,579,296	215,498,441	221,387,129	230,247,351
Intangible assets (amortizable)	45,480,694	145,290,625	491,252,807	489,782,490	528,635,628	558,137,494
Less: Accumulated amortization	18,393,037	42,505,240	95,754,475	110,369,202	124,473,187	138,148,130
Other assets	187,015,106	582,949,738	1,052,544,294	1,021,984,633	1,138,219,310	1,277,106,233
Total liabilities	7,617,238,403	12,773,093,888	18,190,057,609	19,029,508,839	20,002,093,972	21,795,482,116
Accounts payable ⁹	542,172,368	891,571,443	1,094,001,051	1,680,717,102	1,604,993,260	1,511,113,084
Mortgages, notes, and bonds payable in less than 1 year	504,802,288	1,001,337,795	1,802,732,358	1,500,043,192	1,559,836,081	1,538,018,502
Other current liabilities	2,706,796,360	4,234,983,432	5,197,682,027	4,856,874,743	5,215,873,641	5,534,593,263
Loans from stockholders	85,718,510	174,317,253	268,559,197	306,729,880	305,658,885	304,925,766
Mortgages, notes, and bonds payable in 1 year or more	986,663,932	1,699,272,481	2,665,098,250	2,697,909,300	2,742,496,304	2,851,896,188
Other liabilities	846,696,691	1,467,912,913	2,423,067,175	2,710,749,072	2,872,881,055	3,150,237,958
Capital stock	417,153,783	920,182,882	1,584,840,863	1,740,894,708	1,881,147,182	2,041,662,424
Paid-in or capital surplus	532,039,407	1,420,996,805	2,814,210,083	3,257,218,951	3,655,821,974	4,223,031,074
Retained earnings, appropriated	41,461,644	54,074,364	60,978,729	74,926,536	79,869,218	106,332,252
Retained earnings, unappropriated	1,027,902,049	1,311,512,589	1,349,027,584	1,365,865,627	1,351,565,703	1,549,403,290
Less: Cost of treasury stock ¹⁰	74,168,627	403,068,064	1,070,139,706	1,162,420,270	1,268,049,328	1,465,510,489
Total receipts	6,361,284,012	8,398,278,426	11,409,520,074	11,436,474,767	11,742,134,729	12,321,710,655
Business receipts ^{11,12}	5,731,616,337	7,369,538,953	9,860,441,633	9,965,628,799	10,360,428,794	10,915,775,155
Interest on State and local Government obligations	12,620,876	20,164,514	35,164,734	36,339,860	38,331,700	43,274,293
Other interest	354,243,674	617,622,425	942,237,940	883,325,876	790,946,417	762,862,871
Dividends received from domestic corporations ^{10,12}	18,654,800	16,967,379	13,413,839	13,114,605	13,109,858	13,528,215
Dividends received from foreign corporations ¹⁰	14,563,353	20,770,361	33,261,669	28,760,176	28,883,052	26,722,804
Rents ¹⁰	41,371,141	89,700,937	100,642,848	101,958,702	98,901,418	70,493,781
Royalties ¹⁰	12,450,250	15,237,421	32,142,258	34,822,123	41,426,926	43,930,126
Net short-term capital gain reduced by net long-term capital loss	2,013,510	7,032,062	4,110,745	13,742,293	14,586,137	26,061,768
Net long-term capital gain reduced by net short-term capital loss	24,910,957	53,771,685	50,935,859	41,111,234	45,124,296	53,201,527
Net gain, noncapital assets ^{13,14}	20,117,615	33,537,842	32,275,111	31,476,569	32,313,236	32,537,845
Other receipts	128,721,498	153,934,848	304,893,438	286,194,531	278,082,895	333,322,269

Selected Historical and Other Data

Table 13.—Corporation Income Tax Returns: Balance Sheet, Income Statement and Tax Items for Specified Income Years, 1980-1993--Continued

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

Item	1980	1985 ¹	1990 ¹	1991 ¹	1992 ¹	1993p ¹
	(1)	(2)	(3)	(4)	(5)	(6)
Total deductions ¹⁰ ¹⁰	6,125,365,155	8,158,144,126	11,032,574,630	11,087,119,512	11,329,910,609	11,821,506,331
Cost of sales and operations.....	4,204,905,905	4,894,254,081	6,610,769,883	6,654,370,271	6,771,767,395	7,112,741,705
Compensation of officers.....	108,973,751	170,737,540	205,403,164	201,408,195	221,064,264	226,042,649
Repairs.....	42,407,967	81,495,784	95,887,821	94,643,427	93,926,324	104,054,942
Bad debts.....	18,769,771	43,333,588	83,690,549	100,875,268	89,579,547	80,504,472
Rent paid on business property.....	71,990,832	134,661,335	184,771,540	192,743,992	196,187,884	200,454,626
Taxes paid.....	163,003,622	200,977,161	250,928,813	257,796,399	273,955,753	288,946,268
Interest paid.....	344,612,542	568,645,475	825,372,164	735,721,055	597,033,444	546,150,715
Contributions or gifts.....	2,358,554	4,471,736	4,752,406	4,762,763	5,521,019	6,397,217
Amortization.....	1,374,658	6,133,737	31,503,958	35,923,984	36,582,360	37,890,522
Depreciation.....	157,345,828	304,380,703	332,781,754	333,952,832	346,214,939	362,839,174
Depletion.....	8,871,993	7,779,731	9,646,712	8,417,411	9,023,229	8,474,951
Advertising.....	52,266,004	91,922,667	126,417,097	129,194,304	134,332,126	140,039,146
Pension, profit-sharing, stock bonus and annuity plans..... ¹⁴	51,529,310	49,588,712	42,233,693	46,487,339	56,177,312	60,969,818
Employee benefit programs..... ¹⁴	40,179,104	71,601,577	113,320,117	133,467,913	142,114,225	159,759,141
Net loss, noncapital assets..... ^{10,11}	5,903,104	7,893,175	22,330,746	18,859,047	18,678,786	26,227,740
Other deductions..... ¹⁴	850,872,216	1,520,267,133	2,092,764,214	2,138,495,313	2,337,752,003	2,460,013,245
Total receipts less total deductions	235,918,858	240,134,300	376,945,444	349,355,256	412,224,119	500,204,323
Constructive taxable income from related foreign corporations..... ^{10,15,16}	15,708,560	20,299,335	36,776,886	31,844,399	28,104,602	35,641,965
Net income (less deficit) ^{10,15,16}	239,006,542	240,119,020	370,632,632	344,859,794	401,997,022	492,571,996
Net income..... ^{10,15,16}	296,787,201	363,867,384	552,526,789	535,816,622	570,431,380	656,679,807
Deficit..... ^{10,15,16}	57,780,659	123,748,365	181,894,157	190,956,827	168,434,358	164,107,811
Income subject to tax ^{10,15,16}	246,598,486	266,060,609	366,352,857	350,099,712	377,899,601	435,691,947
Income tax, total ^{18,19}	105,142,436	111,340,839	128,185,666	121,121,231	131,284,690	154,037,016
Regular and alternative tax..... ^{18,19}	103,831,172	109,106,358	119,434,430	116,275,308	125,770,915	148,624,853
Recapture of prior-year investment credit.....	867,571	1,497,597	126,600	72,693	25,103	22,858
Recapture of prior-year work incentive (WIN) credit..... ²⁰	4,873	N/A	N/A	N/A	N/A	N/A
Minimum tax and alternative minimum tax.....	438,820	725,878	8,104,269	5,320,587	4,856,262	4,858,428
Environmental tax.....	N/A	N/A	520,167	479,288	496,610	563,445
Foreign tax credit.....	24,879,737	24,263,487	24,989,922	21,096,940	21,520,683	22,885,746
U.S. possessions tax credit..... ²¹	1,572,734	2,450,583	3,194,481	3,472,330	3,748,561	4,729,569
Investment credit..... ²¹	15,102,812	(²¹)	(²¹)	(²¹)	(²¹)	(²¹)
Work incentive (WIN) credit..... ²¹	36,483	N/A	N/A	N/A	N/A	N/A
Jobs credit..... ²¹	601,444	(²¹)	(²¹)	(²¹)	(²¹)	(²¹)
Nonconventional source fuel credit..... ²¹	2	43,267	81,790	244,732	233,331	687,703
Alcohol fuel credit..... ²¹	4	(²¹)	(²¹)	(²¹)	(²¹)	(²¹)
Research activities credit..... ²¹	N/A	1,627,997	(²¹)	(²¹)	(²¹)	(²¹)
Employees stock ownership credit..... ²¹	N/A	(²¹)	N/A	N/A	N/A	N/A
Orphan drug credit..... ²¹	N/A	204	15,637	18,475	17,826	20,485
General business credit.....	N/A	19,607,097	2,833,701	2,206,371	1,918,100	3,064,506
Prior year minimum tax credit.....	N/A	N/A	667,036	1,516,063	2,313,811	3,094,404
Distributions to stockholders:						
Cash and property except in own stock.....	97,378,617	n.a.	n.a.	n.a.	n.a.	n.a.
Corporation's own stock.....	3,525,549	n.a.	n.a.	n.a.	n.a.	n.a.

See notes following Table 21.

Selected Historical and Other Data

Table 14.—Corporation Income Tax Returns: Selected Balance Sheet, Income Statement and Tax Items by Industrial Division for Specified Income Years, 1980-1993

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

Industrial division and item	1980	1985 ¹	1990 ¹	1991 ¹	1992 ¹	1993p
	(1)	(2)	(3)	(4)	(5)	(6)
AGRICULTURE, FORESTRY AND FISHING						
Number of returns, total ¹	80,883	103,156	126,423	129,886	137,833	141,325
Number with net income ¹	43,827	52,776	70,965	69,543	79,399	81,456
Total assets	40,738,977	52,651,197	68,338,381	67,756,553	71,760,770	74,585,614
Net worth	11,460,935	15,406,221	23,360,455	22,769,981	25,079,476	27,679,402
Total receipts ²	52,089,915	70,491,486	88,101,065	85,945,700	95,563,041	98,251,968
Business receipts ^{2,4}	48,850,056	65,419,402	82,114,836	80,981,260	89,556,975	92,054,678
Interest received	476,654	775,383	681,127	553,203	513,231	501,691
Total deductions ²	51,418,280	70,559,478	86,883,128	85,331,571	94,017,630	96,605,411
Cost of sales and operations ²	35,798,332	45,085,526	52,758,720	51,674,544	53,057,740	53,226,579
Interest paid	2,184,441	2,758,952	2,852,242	2,634,724	2,453,897	2,229,992
Net income (less deficit) ²	673,158	-74,270	1,156,269	625,656	1,607,297	1,649,836
Net income ²	2,464,381	2,930,905	4,328,433	3,774,209	4,625,097	4,840,738
Deficit ²	1,791,222	3,005,175	3,172,164	3,148,553	3,017,800	3,190,902
Regular and alternative tax ³	533,768	531,787	569,812	498,545	541,516	590,162
Total income tax after credits	422,356	344,626	554,818	473,493	496,946	568,394
Distributions to stockholders except in own stock	304,733	n.a.	n.a.	n.a.	n.a.	n.a.
MINING						
Number of returns, total ¹	25,576	41,426	39,674	39,199	36,660	35,427
Number with net income ¹	12,698	18,031	18,436	17,893	15,824	15,977
Total assets	126,947,880	240,815,996	219,197,640	212,962,835	218,211,769	223,943,375
Net worth	54,068,148	104,772,797	110,339,579	106,585,141	106,082,663	111,252,897
Total receipts ²	176,672,390	142,038,595	111,444,457	103,286,287	112,830,722	112,044,753
Business receipts ^{2,4}	167,397,918	126,710,610	97,321,579	90,512,940	102,467,999	102,074,439
Interest received	1,301,266	3,584,890	3,849,674	3,289,590	2,692,680	2,408,071
Total deductions ²	169,051,624	145,389,514	106,466,509	99,537,632	110,301,522	109,581,655
Cost of sales and operations ²	116,989,880	87,972,035	62,070,361	56,314,253	67,184,989	66,130,848
Interest paid	3,440,080	7,789,995	6,674,114	6,315,413	5,153,228	4,785,830
Net income (less deficit) ²	7,750,561	-2,543,487	5,302,223	4,001,356	2,706,769	2,594,120
Net income ²	10,133,685	6,166,623	9,071,733	7,721,788	6,688,820	6,509,772
Deficit ²	2,383,124	8,710,110	3,769,511	3,720,432	3,982,051	3,915,651
Regular and alternative tax ³	3,947,569	1,736,952	1,897,245	1,505,027	1,428,389	1,182,282
Total income tax after credits	1,674,566	557,519	1,348,333	1,041,082	969,531	734,506
Distributions to stockholders except in own stock	4,757,780	n.a.	n.a.	n.a.	n.a.	n.a.
CONSTRUCTION						
Number of returns, total ¹	272,432	318,276	406,874	416,987	407,881	417,074
Number with net income ¹	150,368	185,613	223,434	233,866	224,509	250,730
Total assets	132,939,026	215,297,771	243,829,026	243,035,939	231,050,110	240,919,758
Net worth	32,826,174	54,687,270	63,865,550	70,666,636	71,556,252	75,943,667
Total receipts ²	267,205,356	387,232,953	534,654,044	515,128,533	499,405,033	538,158,971
Business receipts ^{2,4}	260,387,692	374,590,273	522,586,199	502,691,224	488,401,977	528,776,921
Interest received	2,073,650	3,851,628	3,621,561	3,415,774	2,636,172	2,248,297
Total deductions ²	262,116,275	382,823,113	527,800,795	509,247,728	493,857,790	530,586,625
Cost of sales and operations ²	208,064,925	295,803,244	407,448,745	389,883,167	376,299,025	408,799,017
Interest paid	4,278,502	6,407,652	7,368,430	6,984,942	5,413,320	5,059,365
Net income (less deficit) ²	5,271,209	4,370,924	6,824,608	6,103,605	5,505,062	7,518,342
Net income ²	8,911,143	11,053,145	15,859,977	14,965,305	13,812,392	14,817,317
Deficit ²	3,639,934	6,682,220	9,035,370	8,861,700	8,307,330	7,298,974
Regular and alternative tax ³	2,521,507	2,243,786	1,983,902	1,910,621	1,458,612	1,575,219
Total income tax after credits	1,973,659	1,662,563	1,906,537	1,722,422	1,376,546	1,492,544
Distributions to stockholders except in own stock	793,764	n.a.	n.a.	n.a.	n.a.	n.a.
MANUFACTURING						
Number of returns, total ¹	242,550	276,545	301,669	300,122	300,071	306,927
Number with net income ¹	153,640	159,778	167,509	163,599	169,381	179,379
Total assets	1,709,471,700	2,644,393,424	3,921,323,756	4,028,360,038	4,113,123,804	4,221,828,674
Net worth	749,186,774	1,099,645,876	1,392,233,318	1,481,203,474	1,411,948,242	1,439,515,891
Total receipts ²	2,404,323,844	2,831,062,496	3,688,693,895	3,658,501,307	3,760,265,837	3,883,126,157
Business receipts ^{2,4}	2,301,056,550	2,658,345,750	3,434,141,360	3,409,490,090	3,513,707,078	3,655,868,534
Interest received	28,315,784	47,753,626	81,135,811	81,950,229	75,514,098	69,034,186
Total deductions ²	2,290,593,808	2,733,105,346	3,545,121,842	3,548,746,793	3,633,844,572	3,737,025,356
Cost of sales and operations ²	1,707,143,900	1,797,852,805	2,377,226,499	2,355,261,594	2,402,877,254	2,476,614,823
Interest paid	54,177,356	90,452,072	151,214,835	145,611,955	127,971,817	118,167,546
Net income (less deficit) ²	125,667,815	113,758,645	171,373,726	132,269,225	143,627,403	169,350,846
Net income ²	141,547,510	142,541,119	212,936,099	181,884,248	184,567,951	213,962,504
Deficit ²	15,879,695	28,782,474	41,562,373	49,615,023	40,940,548	44,611,658
Regular and alternative tax ³	59,577,413	55,553,921	60,664,655	51,769,226	51,315,542	60,232,545
Total income tax after credits	32,726,986	25,382,459	38,971,197	32,104,071	32,851,672	37,999,990
Distributions to stockholders except in own stock	37,306,509	n.a.	n.a.	n.a.	n.a.	n.a.

Selected Historical and Other Data

Table 14.--Corporation Income Tax Returns: Selected Balance Sheet, Income Statement and Tax Items by Industrial Division for Specified Income Years, 1980-1993--Continued

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

Industrial division and item	1980	1985 ¹	1990 ¹	1991 ¹	1992 ¹	1993p
	(1)	(2)	(3)	(4)	(5)	(6)
TRANSPORTATION AND PUBLIC UTILITIES						
Number of returns, total ¹	111,324	138,337	160,353	164,980	178,284	175,814
Number with net income ¹	62,232	69,938	81,418	88,263	97,677	97,210
Total assets	758,364,400	1,246,426,899	1,522,045,738	1,573,824,265	1,641,997,827	1,768,101,819
Net worth	290,655,693	490,481,127	508,667,821	528,942,779	535,664,915	578,693,070
Total receipts ²	523,807,396	772,358,188	936,277,062	954,944,592	997,640,581	1,035,690,462
Business receipts ^{2,3}	507,372,820	733,943,970	874,111,070	897,131,837	941,456,847	967,466,138
Interest received	5,760,072	12,310,594	18,194,729	17,919,573	16,938,590	16,071,547
Total deductions ²	503,954,285	747,836,158	900,960,832	917,837,603	956,469,140	983,610,959
Cost of sales and operations ²	336,868,172	381,028,354	405,924,209	413,508,684	381,368,495	392,539,917
Interest paid	27,638,591	44,880,858	59,190,735	59,686,545	56,073,874	53,351,530
Net income (less deficit) ²	20,046,155	25,087,629	35,413,596	37,742,965	41,789,809	52,700,839
Net income ²	24,917,293	37,880,144	51,490,850	53,590,652	58,195,820	65,527,437
Deficit ²	4,871,138	12,792,516	16,077,254	15,847,686	16,406,010	12,826,598
Regular and alternative tax	10,532,722	14,881,470	15,228,031	15,887,339	16,884,562	19,606,763
Total income tax after credits	5,322,655	8,432,924	15,882,038	15,793,417	16,627,618	18,842,528
Distributions to stockholders except in own stock	17,329,807	n.a.	n.a.	n.a.	n.a.	n.a.
WHOLESALE AND RETAIL TRADE						
Number of returns, total ¹	799,628	917,301	1,023,057	1,043,534	1,052,713	1,072,962
Number with net income ¹	487,300	510,825	527,128	536,277	567,784	582,244
Total assets	646,901,005	1,009,965,739	1,447,296,828	1,483,427,907	1,581,910,771	1,703,808,956
Net worth	222,289,687	286,260,274	354,827,439	374,844,301	404,190,513	449,232,944
Total receipts ²	1,955,523,778	2,473,865,453	3,308,988,336	3,380,598,972	3,503,944,396	3,708,489,646
Business receipts ^{2,3}	1,919,347,689	2,408,174,933	3,216,861,660	3,291,367,866	3,416,387,593	3,622,265,418
Interest received	10,503,989	21,633,480	29,851,239	31,285,080	28,471,311	27,694,014
Total deductions ²	1,919,454,218	2,440,403,373	3,279,066,687	3,350,908,857	3,463,379,154	3,659,420,189
Cost of sales and operations ²	1,538,128,634	1,869,766,621	2,482,483,270	2,527,007,700	2,618,368,057	2,786,181,556
Interest paid	25,645,855	38,217,998	63,914,431	61,081,388	50,510,058	46,733,035
Net income (less deficit) ²	38,309,671	33,126,702	30,094,078	29,951,221	41,343,782	49,052,185
Net income ²	49,426,500	51,434,500	65,383,876	64,477,312	72,317,416	77,499,444
Deficit ²	11,116,829	18,307,798	35,289,798	34,526,092	30,973,634	28,447,258
Regular and alternative tax	13,515,653	16,130,885	13,324,360	12,789,106	14,357,322	15,686,382
Total income tax after credits	10,564,358	13,396,555	12,615,991	12,015,216	13,157,318	15,151,704
Distributions to stockholders except in own stock	10,343,087	n.a.	n.a.	n.a.	n.a.	n.a.
FINANCE, INSURANCE AND REAL ESTATE						
Number of returns, total ¹	493,426	518,432	609,138	617,557	635,268	641,597
Number with net income ¹	273,853	285,273	269,667	273,097	295,066	296,414
Total assets	4,022,206,073	7,029,452,681	10,193,295,357	10,780,681,276	11,480,469,997	12,816,831,833
Net worth	530,541,317	1,161,968,009	2,142,041,011	2,513,553,034	2,949,156,395	3,536,822,748
Total receipts ²	697,460,846	1,182,034,309	1,954,709,651	1,924,317,623	1,900,428,224	2,003,909,291
Business receipts ^{2,3}	256,892,475	501,993,840	900,908,453	928,022,390	989,306,810	1,053,140,576
Interest received	315,146,115	541,268,193	830,451,126	771,288,512	693,208,002	678,407,030
Total deductions ²	652,637,787	1,104,572,202	1,809,867,575	1,771,169,018	1,724,307,330	1,787,442,384
Cost of sales and operations ²	129,644,330	237,577,803	526,244,728	556,461,819	575,172,643	608,569,382
Interest paid	219,167,684	363,009,417	506,921,011	426,757,261	326,347,417	292,957,461
Net income (less deficit) ²	33,122,792	60,670,526	109,901,881	124,545,504	146,978,975	184,751,912
Net income ²	46,040,390	90,546,934	158,458,842	174,249,613	188,715,713	225,922,679
Deficit ²	12,917,599	29,876,408	48,556,962	49,704,109	41,736,737	41,170,767
Regular and alternative tax	9,680,755	13,369,981	20,709,720	26,890,049	34,091,152	42,657,006
Total income tax after credits	7,699,628	10,193,877	20,511,294	24,850,137	30,902,544	38,532,747
Distributions to stockholders except in own stock	24,692,146	n.a.	n.a.	n.a.	n.a.	n.a.
SERVICES						
Number of returns, total ¹	671,338	939,390	1,029,447	1,061,657	1,100,449	1,157,440
Number with net income ¹	408,716	529,337	546,268	551,235	607,204	636,001
Total assets	178,163,737	330,982,941	572,842,266	636,751,574	661,597,099	743,754,821
Net worth	52,865,513	89,852,365	143,154,346	177,668,039	196,588,365	235,179,833
Total receipts ²	279,883,187	534,587,609	779,329,609	809,724,469	869,533,422	940,363,230
Business receipts ^{2,3}	266,088,619	497,980,990	726,041,364	761,589,005	816,783,759	892,548,334
Interest received	3,269,412	6,561,301	9,526,124	9,941,775	9,283,407	9,754,386
Total deductions ²	271,792,974	528,685,613	769,035,909	800,163,940	851,122,645	915,514,178
Cost of sales and operations ²	129,352,692	176,070,808	290,965,307	301,802,690	296,026,593	319,786,192
Interest paid	8,033,612	15,027,259	27,188,190	26,544,428	23,050,166	22,840,518
Net income (less deficit) ²	8,193,903	5,883,782	10,616,792	9,769,891	18,525,343	24,997,430
Net income ²	13,246,601	21,124,460	34,850,560	34,963,661	41,370,718	47,496,632
Deficit ²	5,052,698	15,240,678	24,233,768	25,193,769	22,845,375	22,499,202
Regular and alternative tax	3,497,265	4,621,875	5,041,377	5,016,937	5,690,665	7,090,139
Total income tax after credits	2,603,370	3,343,830	4,597,561	4,561,377	5,147,294	6,227,598
Distributions to stockholders except in own stock	1,841,945	n.a.	n.a.	n.a.	n.a.	n.a.

See notes following Table 21.

Selected Historical and Other Data

Table 15.--Corporation Profits Before Taxes per National Income and Product Accounts (NIPA) and per SOI, and Income Subject to Tax per SOI, Income Years 1960-1994 ...

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

Income year	Profits before taxes (per NIPA) ¹	Net income (less deficit) (per SOI) ²	Income subject to tax (per SOI) ³
	(1)	(2)	(3)
1960.....	51.1	43.5	47.2
1961.....	51.0	45.9	47.9
1962.....	56.4	49.6	51.7
1963.....	61.2	54.3	54.3
1964.....	68.0	61.6	60.4
1965.....	78.8	73.9	70.8
1966.....	85.1	80.5	77.1
1967.....	81.8	78.2	74.8
1968.....	90.6	86.0	81.4
1969.....	89.0	80.2	81.2
1970.....	78.4	65.9	72.4
1971.....	90.1	79.7	83.2
1972.....	104.5	96.8	95.1
1973.....	130.9	120.4	115.5
1974.....	142.8	148.2	144.0
1975.....	140.4	142.6	146.6
1976.....	173.7	185.4	183.5
1977.....	203.3	219.2	212.5
1978.....	237.9	246.9	239.6
1979.....	261.4	284.6	279.4
1980.....	240.9	239.0	246.6
1981.....	228.9	213.6	241.5
1982.....	176.3	154.3	205.2
1983.....	210.7	188.3	218.7
1984.....	240.5	232.9	257.1
1985.....	225.0	240.1	266.1
1986.....	217.8	269.5	276.2
1987.....	287.9	328.2	311.8
1988.....	347.5	413.0	383.2
1989.....	342.9	389.0	371.1
1990.....	365.7	370.6	366.4
1991.....	365.2	344.9	350.0
1992.....	395.9	402.0	377.9
p1993.....	462.4	n.a.	n.a.
p1994.....	524.5	n.a.	n.a.

See notes following Table 21.

Selected Historical and Other Data

Table 16.--Estate Tax Returns as a Percentage of Adult Deaths, Selected Years of Death, 1934-1992

[Starting with 1965, number of returns are estimates based on samples]

Selected year of death ¹	Total adult deaths ¹	Taxable estate tax returns ²	
		Number	Percentage of adult deaths
	(1)	(2)	(3)
1934.....	983,970	8,655	0.88
1935.....	1,172,245	9,137	0.78
1936.....	1,257,290	12,010	0.96
1937.....	1,237,585	13,220	1.07
1938.....	1,181,275	12,720	1.08
1939.....	1,205,072	12,907	1.07
1940.....	1,237,186	13,336	1.08
1941.....	1,216,855	13,493	1.11
1942.....	1,211,391	12,726	1.05
1943.....	1,277,009	12,154	0.95
1944.....	1,238,917	13,869	1.12
1946.....	1,239,713	18,232	1.47
1947.....	1,278,856	19,742	1.54
1948.....	1,283,601	17,469	1.36
1949.....	1,285,684	17,411	1.35
1950.....	1,304,343	18,941	1.45
1953.....	1,237,741	24,997	2.02
1954.....	1,332,412	25,143	1.89
1956.....	1,289,193	32,131	2.49
1958.....	1,358,375	38,515	2.84
1960.....	1,426,148	45,439	3.19
1962.....	1,483,846	55,207	3.72
1965.....	1,578,813	67,404	4.27
1969.....	1,796,055	93,424	5.20
1972.....	1,854,146	120,761	6.51
1976.....	1,819,107	139,115	7.65
1982r.....	1,897,820	34,446	1.82
1983r.....	1,945,913	34,883	1.79
1984r.....	1,968,128	30,447	1.55
1985r.....	2,015,070	22,324	1.11
1986r.....	2,033,978	21,939	1.08
1987r.....	2,053,084	18,059	0.88
1988r.....	2,096,704	20,751	0.99
1989r.....	2,079,035	23,002	1.11
1990r.....	2,079,034	24,456	1.18
p1991r.....	2,101,746	26,277	1.25
p1992.....	2,111,617	n.a.	n.a.

See notes following Table 21.

Selected Historical and Other Data

Table 17.—Gross Tax Collections: Amount Collected by Quarter and Fiscal Year, 1987-1995

[Money amounts are in millions of dollars]

Quarter and fiscal year	Amount collected by type of return					
	Total	Individual income taxes ¹	Corporation income taxes ²	Excise taxes ³	Employment taxes ⁴	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1987, TOTAL	886,290	465,452	102,859	33,311	277,000	7,668
October 1986 - December 1986	180,580	92,346	22,466	8,281	55,615	1,872
January 1987 - March 1987	209,032	105,483	22,649	7,925	71,156	1,819
April 1987 - June 1987	285,477	164,008	29,748	8,493	81,139	2,089
July 1987 - September 1987	211,201	103,615	27,996	8,612	69,090	1,888
FISCAL YEAR 1988, TOTAL	945,459	473,667	109,683	36,286	318,039	7,784
October 1987 - December 1987	200,033	97,479	24,828	9,413	66,500	1,813
January 1988 - March 1988	222,721	111,215	22,006	7,578	80,161	1,761
April 1988 - June 1988	298,865	160,018	35,991	9,240	91,426	2,190
July 1988 - September 1988	223,840	104,955	26,858	10,055	79,952	2,020
FISCAL YEAR 1989, TOTAL	1,023,421	515,732	117,015	36,076	345,625	8,973
October 1988 - December 1988	216,133	104,522	29,551	9,272	70,632	2,156
January 1989 - March 1989	238,290	114,475	20,760	8,504	92,587	1,964
April 1989 - June 1989	333,964	180,947	40,825	9,386	100,077	2,729
July 1989 - September 1989	235,034	115,788	25,879	8,914	82,329	2,124
FISCAL YEAR 1990, TOTAL	1,066,515	540,228	110,017	37,289	367,219	11,762
October 1989 - December 1989	222,859	110,077	26,390	8,966	74,982	2,444
January 1990 - March 1990	251,913	127,277	21,433	8,044	92,868	2,291
April 1990 - June 1990	343,951	181,180	37,398	10,808	110,281	4,284
July 1990 - September 1990	247,792	121,694	24,796	9,471	89,088	2,743
FISCAL YEAR 1991, TOTAL	1,099,124	546,877	113,598	42,578	384,451	11,473
October 1990 - December 1990	242,881	118,047	29,248	9,135	83,646	2,735
January 1991 - March 1991	256,949	119,891	22,974	9,820	101,569	2,618
April 1991 - June 1991	338,469	181,949	35,953	10,967	106,426	3,173
July 1991 - September 1991	260,825	126,990	25,423	12,656	92,810	2,947
FISCAL YEAR 1992, TOTAL	1,120,799	557,723	117,951	46,919	400,081	11,479
October 1991 - December 1991	246,273	117,980	28,571	11,822	88,749	2,735
January 1992 - March 1992	264,161	136,220	19,751	10,963	97,425	2,606
April 1992 - June 1992	345,447	173,437	41,930	11,757	118,503	3,266
July 1992 - September 1992	264,918	130,086	27,699	12,377	95,404	2,872
FISCAL YEAR 1993, TOTAL	1,190,373	585,774	131,548	48,649	411,511	12,891
October 1992 - December 1992	258,823	124,812	30,324	11,877	92,284	3,015
January 1993 - March 1993	282,851	154,596	21,124	11,388	96,042	2,772
April 1993 - June 1993	353,737	168,977	47,920	12,182	120,767	3,891
July 1993 - September 1993	294,962	137,389	32,180	13,202	102,418	3,213
FISCAL YEAR 1994, TOTAL	1,289,920	619,819	154,205	56,458	443,831	15,607
October 1993 - December 1993	282,602	132,790	36,088	13,143	97,012	3,569
January 1994 - March 1994	309,864	160,382	24,883	13,059	108,037	3,503
April 1994 - June 1994	386,364	182,996	55,652	14,182	128,665	4,869
July 1994 - September 1994	311,090	143,651	37,582	16,074	110,117	3,666
FISCAL YEAR 1995						
October 1994 - December 1994	297,447	138,454	40,811	11,029	103,537	3,616
January 1995 - March 1995	326,641	169,977	26,137	10,790	116,503	3,234
April 1995 - June 1995	428,953	214,105	65,995	11,116	133,357	4,380

See notes following Table 21.

Selected Historical and Other Data

Table 18.—Tax Refunds: Amount Refunded by Quarter and Fiscal Year, 1987-1995

(Money amounts are in millions of dollars)

Quarter and fiscal year	Amount refunded by type of return					
	Total	Individual income taxes ¹	Corporation income taxes ²	Excise taxes ³	Employment taxes ⁴	Estate and gift taxes
	(1)	(2)	(3)	(4)	(5)	(6)
FISCAL YEAR 1987, TOTAL	96,969	73,583	19,891	1,381	1,900	214
October 1986 - December 1986	8,668	3,406	4,789	111	312	50
January 1987 - March 1987	28,422	22,198	5,296	479	393	56
April 1987 - June 1987	50,063	42,858	5,948	332	869	57
July 1987 - September 1987.....	9,816	5,121	3,858	459	326	52
FISCAL YEAR 1988, TOTAL	94,480	74,399	16,477	1,114	2,263	227
October 1987 - December 1987.....	7,701	3,437	3,727	207	275	55
January 1988 - March 1988.....	27,798	21,744	5,248	198	553	55
April 1988 - June 1988.....	49,202	43,769	3,848	421	1,114	50
July 1988 - September 1988.....	9,776	5,449	3,654	288	321	67
FISCAL YEAR 1989, TOTAL	93,613	73,597	14,921	2,054	2,771	269
October 1988 - December 1988.....	8,380	3,362	4,461	118	359	80
January 1989 - March 1989.....	32,041	26,759	4,462	182	570	67
April 1989 - June 1989.....	43,538	38,895	3,849	350	381	63
July 1989 - September 1989.....	9,654	4,581	2,149	1,404	1,461	59
FISCAL YEAR 1990, TOTAL	99,656	76,065	18,324	2,261	2,877	329
October 1989 - December 1989.....	8,487	3,094	4,605	300	409	79
January 1990 - March 1990.....	37,121	31,367	4,922	342	423	67
April 1990 - June 1990.....	43,308	36,952	4,209	549	1,492	106
July 1990 - September 1990.....	10,740	4,652	4,588	1,070	353	77
FISCAL YEAR 1991, TOTAL	104,380	82,877	17,440	1,188	2,471	404
October 1990 - December 1990.....	8,284	3,367	4,148	344	323	102
January 1991 - March 1991.....	38,020	32,811	4,266	293	538	92
April 1991 - June 1991.....	47,962	41,638	4,748	226	1,249	101
July 1991 - September 1991.....	10,114	5,061	4,258	325	361	109
FISCAL YEAR 1992, TOTAL	113,108	88,624	19,688	1,997	2,398	401
October 1991 - December 1991.....	10,072	3,607	5,639	379	346	101
January 1992 - March 1992	44,657	38,183	5,750	201	430	93
April 1992 - June 1992.....	47,817	42,231	4,596	476	399	115
July 1992 - September 1992.....	10,562	4,603	3,703	941	1,223	92
FISCAL YEAR 1993, TOTAL	93,580	74,234	16,035	958	1,969	384
October 1992 - December 1992.....	7,891	3,081	4,190	208	324	88
January 1993 - March 1993.....	37,213	31,503	4,971	239	396	104
April 1993 - June 1993.....	39,325	35,353	3,195	290	397	90
July 1993 - September 1993.....	9,151	4,297	3,679	221	852	102
FISCAL YEAR 1994, TOTAL	96,980	75,935	16,251	1,877	2,477	441
October 1993 - December 1993.....	7,329	2,322	4,176	394	324	113
January 1994 - March 1994.....	34,614	27,859	5,800	403	445	107
April 1994 - June 1994.....	43,804	40,876	2,109	333	393	93
July 1994 - September 1994.....	11,233	4,878	4,165	747	1,315	128
FISCAL YEAR 1995						
October 1994 - December 1994.....	9,085	3,440	4,909	319	304	113
January 1995 - March 1995.....	35,791	27,641	6,369	926	753	102
April 1995 - June 1995.....	53,388	47,434	4,905	499	442	108

See notes following Table 21.

Selected Historical and Other Data

Table 19.--Excise Taxes by Specified Fiscal Years, 1975-1993

(Money amounts are in thousands of dollars)

Selected class of tax	Taxes reported by fiscal year					
	1975	1980	1985	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)
ALCOHOL AND TOBACCO TAXES, TOTAL ¹	7,665,948	8,151,184	9,881,293	12,125,900	13,353,696	13,687,416
Distilled spirits	3,851,837	3,927,235	3,501,559	3,763,058	3,889,720	3,797,200
Wine	172,440	211,493	305,339	499,037	615,696	578,013
Beer	1,305,034	1,545,441	1,569,726	2,964,591	3,402,057	3,329,424
Cigarettes and cigars	2,312,342	2,442,357	4,473,210	4,781,936	5,189,516	5,700,009
MANUFACTURERS EXCISE TAXES, TOTAL	5,516,611	6,487,421	10,020,574	14,223,212	16,642,890	16,694,097
Gasoline and gasoline ²	4,071,465	4,326,549	9,062,630	13,001,336	15,465,988	15,582,172
Tires, tubes and tread rubber ³	697,660	682,624	242,923	284,360	279,852	311,442
Motor vehicles, bodies, parts ⁴	662,556	1,088,696	N/A	N/A	N/A	N/A
Recreational products	84,946	136,521	166,666	145,877	242,401	281,742
Coal	N/A	251,288	548,356	630,700	630,600	604,916
SPECIAL FUELS AND RETAIL TAXES, TOTAL ⁵	404,187	560,144	3,802,608	4,753,159	5,237,506	5,770,136
Diesel and special motor fuels	370,489	512,718	2,430,165	3,690,518	4,198,979	4,377,536
Truck and trailer chassis and bodies	N/A	N/A	1,289,750	926,381	904,861	1,211,440
MISCELLANEOUS EXCISE TAXES, TOTAL	3,306,077	6,359,198	11,044,833	9,903,242	10,871,808	11,584,928
Telephone and teletype	2,023,744	2,027,607	2,307,607	2,952,522	3,173,000	3,351,600
Air transportation	850,567	1,748,837	2,589,818	4,299,627	4,661,757	4,623,948
Highway use	207,663	263,272	456,143	593,123	596,167	616,741
Policies issued by foreign insurers	19,458	74,630	73,494	69,800	116,822	109,200
Exempt organization net investment income	63,828	65,280	136,153	182,997	204,780	224,568
Crude oil windfall profit ⁶	N/A	3,051,719	5,073,159	-425,106	-259,625	-365
Environmental taxes ⁷	N/A	N/A	272,957	1,729,459	1,675,294	1,869,122

Selected class of tax	Taxes reported by fiscal year quarter ending--					
	June 1992	Sept. 1992	Dec. 1992	March 1993	June 1993	Sept. 1993
	(7)	(8)	(9)	(10)	(11)	(12)
ALCOHOL AND TOBACCO TAXES, TOTAL ¹	3,410,142	3,478,119	3,452,635	3,032,319	3,398,087	3,634,005
Distilled spirits	971,647	966,989	1,096,035	846,323	894,098	960,744
Wine	156,222	150,011	178,641	130,390	112,171	156,811
Beer	928,830	924,777	766,438	757,887	842,145	962,954
Cigarettes and cigars	1,383,566	1,296,693	1,408,572	1,293,234	1,603,384	1,394,819
MANUFACTURERS EXCISE TAXES, TOTAL	4,122,928	4,224,969	4,311,911	4,145,183	3,910,024	4,326,979
Gasoline and gasoline	3,820,232	3,925,767	4,000,154	3,858,731	3,655,945	4,067,343
Tires, tubes and tread rubber ³	70,000	73,927	80,388	74,904	72,650	83,500
Recreational products ⁴	69,279	69,442	58,601	60,275	78,873	82,023
Coal	159,600	154,400	156,972	155,663	147,132	145,149
SPECIAL FUELS AND RETAIL TAXES, TOTAL ⁵	1,242,427	1,369,059	1,366,809	1,397,738	1,403,048	1,602,541
Diesel and special motor fuels	989,722	1,108,926	1,056,174	1,064,456	1,067,172	1,189,734
Truck and trailer chassis and bodies	213,300	256,100	267,081	283,102	294,760	366,497
MISCELLANEOUS EXCISE TAXES, TOTAL	2,584,633	2,995,111	2,724,224	2,714,858	2,702,093	3,443,754
Telephone and teletype	781,900	789,400	845,100	794,200	821,100	891,200
Air transportation	1,164,855	1,161,814	1,176,748	1,148,271	970,437	1,328,492
Highway use	103,085	301,732	59,000	136,535	109,000	312,206
Policies issued by foreign insurers	28,654	31,710	30,000	27,400	24,200	27,600
Exempt organization net investment income	76,946	63,508	41,619	29,481	94,032	59,244
Crude oil windfall profit ⁶	-145,915	-44,891	-365	--	--	--
Environmental taxes ⁷	406,606	474,591	400,902	400,440	481,260	588,520

See notes following Table 21.

Selected Historical and Other Data

Table 20.--Selected Returns and Forms Filed or to be Filed by Type During Specified Calendar Years, 1975-1995

Type of return or form	Number filed in calendar year--						
	1975	1980	1985	1990	1993	1994r	1995 (Projected)r
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Individual income ¹	84,026,800	93,196,100	99,704,200	112,596,000	114,116,400	115,062,300	117,198,600
Forms 1040, 1040A, 1040EZ, and 1040PC.....	83,913,100	93,052,300	99,528,900	112,305,000	113,754,400	114,683,400	116,793,500
Paper returns.....	83,913,100	93,052,300	99,528,900	108,100,900	101,272,100	100,662,600	104,942,400
Electronically-filed returns.....	N/A	N/A	N/A	4,204,200	12,482,300	14,020,700	11,851,100
Business returns.....	10,073,100	11,402,900	14,136,800	16,170,200	17,410,500	17,758,000	18,255,300
Schedule C.....	7,439,000	8,944,300	11,767,300	14,149,000	15,495,300	15,831,300	16,429,800
Schedule F.....	2,634,200	2,458,600	2,369,400	2,021,300	1,915,200	1,926,800	1,825,500
Nonbusiness returns.....	73,840,000	81,649,400	85,392,100	96,134,800	96,343,900	96,925,300	98,538,400
Forms 1040NR, 1040PR, and 1040SS.....	113,700	143,800	175,300	291,000	362,000	378,900	405,100
Corporation income ²	2,132,800	2,675,700	3,437,300	4,319,500	4,516,300	4,666,500	4,683,100
Forms 1120.....	1,762,900	2,115,500	2,432,300	2,334,600	2,127,400	2,157,600	2,175,500
Form 1120A.....	N/A	N/A	199,700	332,000	354,400	335,700	307,600
Form 1120S.....	367,200	528,100	736,900	1,536,100	1,905,800	2,036,700	2,061,300
Other.....	2,600	32,100	68,400	116,800	128,700	136,500	138,700
Partnership, Form 1065	1,132,800	1,401,600	1,755,300	1,750,900	1,567,200	1,558,400	1,564,800
Fiduciary, Forms 1041 and 1041S ³	1,564,200	1,881,800	2,125,000	2,680,900	2,950,200	3,087,900	3,147,000
Estate tax, Forms 706 and 706NA ⁴	225,800	147,300	80,800	60,800	72,900	80,500	85,100
Gift tax, Form 709	273,200	214,800	97,700	147,700	217,800	215,700	215,200
Tax exempt organizations ⁵	403,800	442,600	454,100	487,400	537,500	533,600	536,000
Forms 990 and 990EZ.....	346,600	362,600	365,500	359,700	391,600	378,300	375,600
Form 990-PF.....	29,600	33,100	32,000	44,700	48,000	49,800	51,100
Form 990-T.....	19,700	23,500	26,200	39,100	44,200	46,400	48,300
Forms 990C, 4720, and 5227.....	7,900	23,400	30,400	43,900	53,700	59,200	61,000

See notes following Table 21.

Table 21.--Taxpayers Receiving Assistance, Paid and Unpaid, Tax Years 1989-1993

[Some estimates based on samples--all data are in thousands]

Type of assistance	Tax year				
	1989	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)
Returns with paid preparer signature: ¹					
All returns.....	52,808	54,499	55,711	56,051	56,588
1040EZ.....	725	648	667	777	1,527
1040A.....	3,885	4,801	4,695	5,530	5,823
1040, total.....	48,197	49,049	50,348	49,744	49,239
1040 Business, total.....	12,092	10,723	12,657	12,864	12,834
Nonfarm.....	10,371	9,025	10,986	11,212	10,894
Farm.....	1,721	1,697	1,671	1,652	1,459
1040 Nonbusiness, total.....	36,105	36,629	37,691	36,880	36,405
With itemized deductions.....	17,002	17,249	17,749	17,367	14,793
Without itemized deductions.....	19,103	19,380	19,942	19,513	21,612
Electronically filed ²	n.a.	4,715	7,448	8,696	9,477
Assistance provided by IRS: ³					
Telephone inquiries (including recorded telephone information).....	56,084	63,980	67,285	65,364	66,253
Office walk-ins, information.....	7,104	7,173	7,247	6,974	7,149
Written inquiries.....	172	168	202	169	270
Special programs:					
Community classes and seminars (taxpayers assisted)....	722	924	711	747	751
Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (taxpayers assisted).....	2,848	3,112	919	3,264	3,170

See notes on following page.

Notes to Selected Historical and Other Data Tables

General notations and statement

N/A - Not applicable.

n.a. - Not available.

p - Preliminary.

r - Revised.

* - Estimate should be used with caution because of the small number of sample returns on which it is based. See "Appendix—SOI Sampling Methodology and Data Limitations."

** - Not shown to avoid disclosure of information about specific taxpayers. However, the data are included in the appropriate totals.

Detail may not add to totals because of rounding.

Table 1

- | | |
|---|---|
| <p>[1] Includes "standard" electronically-filed (ELF) returns starting with 1985, returns filed electronically by telephone ("TeleFile") starting with 1991, and computer-generated "paper" returns (Form 1040PC) starting with 1992, reclassified as Form 1040, 1040A, and 1040EZ returns for Statistics of Income, depending on the filing characteristics of each return.</p> <p>[2] Less deficit. Starting with 1987, data are not comparable with earlier years because of major changes in the law, many of which are referred to in other footnotes.</p> <p>[3] Not included in AGI.</p> <p>[4] Starting with 1987, represents total dividends; previously, represented total dividends after statutory exclusion.</p> <p>[5] Starting with 1987, losses are after "passive loss" limitation.</p> <p>[6] Starting with 1987, represents total capital gains; previously, represented total capital gains after statutory exclusion. For other changes affecting capital gains, see <i>Statistics of Income—Individual Income Tax Returns</i>, various years.</p> <p>[7] Before 1980 and starting again after 1987, excludes Individual Retirement Arrangement (IRA) distributions; for intervening years, pensions and IRA distributions in AGI were reported together on the tax return. Effective during 1986, the more liberal of the two methods of computing the nontaxable</p> | <p>portion of pensions and annuities (representing taxpayer contributions to certain pension plans) was repealed.</p> <p>[8] Starting with 1987, represents total unemployment compensation; previously, all or part was excludable under certain conditions.</p> <p>[9] Excludes sole proprietorship (including farm) rental income or loss. Starting with 1987, rental losses are before "passive loss" limitation and, therefore, exceed the amount included in AGI.</p> <p>[10] Excludes certain royalties included in computations of capital gain or loss and of ordinary gain or loss, sales of noncapital assets.</p> <p>[11] Prior to 1981, amounts for net income are actually for net income (less loss). Net income and loss were not separately tabulated. Also, for these years, the number of returns shown with net income was rounded to millions during processing; the more exact number was not tabulated.</p> <p>[12] See footnote 5.</p> <p>[13] See footnote 11.</p> <p>[14] See footnote 5.</p> <p>[15] Includes adjustments not shown separately in this table. Starting with 1987, excludes employee moving and certain other business-related expenses, deduction for married two-earner couples, and certain alimony payments, but includes self-employed health insurance deduction; see also footnotes 16 and 17. Starting with 1990, adjustments include deduction for one-half of self-employment (social security) tax. For changes in adjustments for earlier years, see <i>Statistics of Income—Individual Income Tax Returns</i>.</p> <p>[16] Deductible Individual Retirement Arrangement (IRA) contributions, reflected in adjustment statistics starting with 1980, were limited starting with 1987.</p> <p>[17] Deduction expired July 1992, but was later reinstated retroactively. Data for 1992 are understated because they exclude amounts subsequently claimed on amended returns.</p> <p>[18] Includes exemptions for blindness repealed effective 1987. Deduction for exemptions was limited for higher-income taxpayers starting with 1991. Exemption amounts were indexed for inflation starting with 1985 and were limited for certain high-income taxpayers starting with 1987.</p> |
|---|---|

Notes to Selected Historical and Other Data Tables

- [19] In general, represents the sum of standard and itemized deductions. For 1980 and 1985 data, includes total itemized deductions before subtraction of "zero bracket amount," plus, for non-itemized deduction returns, the zero bracket amount and, for 1985 data only, charitable contributions deduction. Starting with 1987, includes revised itemized deductions (see also footnotes 21-24), "basic" standard deduction and "additional" standard deductions for age 65 or over or for blindness (for changes in the standard deduction and its relation to the zero bracket amount, see *Statistics of Income—Individual Income Tax Returns*, for appropriate years). Starting with 1991, total itemized deductions are after statutory limitation (see footnote 21).
- [20] For 1980 and 1985 data, represents "zero bracket amount" used on returns of non-itemizers; see also footnote 25. Zero bracket amount for 1985 and standard deduction, starting with 1986, were indexed for inflation.
- [21] Includes itemized deductions not shown separately in this table, including revised deductions, starting with 1987, for "miscellaneous expenses" after limitation and for employee moving expenses; see also footnotes 22-24. In general, total itemized deductions were limited for certain high-income taxpayers starting with 1991. For changes in deductions for earlier years, see *Statistics of Income—Individual Income Tax Returns*.
- [22] Deductible medical and dental expenses were limited, starting with 1987, based on a revised percentage of AGI. For changes in the deduction for 1987 and earlier years, see *Statistics of Income—Individual Income Tax Returns*.
- [23] Starting with 1987, State sales taxes were no longer deductible.
- [24] Starting with 1987, deductions for "personal" interest and mortgage real estate loan interest were limited and, starting with 1991, personal interest was no longer deductible.
- [25] For 1980 and 1985 data, taxable income *includes* the "zero bracket amount," repealed effective 1987 and partially replaced by standard deductions which were *subtracted* in computing taxable income. A standard deduction was similarly used prior to 1980. For the percentages of AGI used for the standard deduction and the limitation on the deduction, see *Statistics of Income—Individual Income Tax Returns*.
- [26] Different tax rate structures applied to Tax Years 1970, 1971-1978, 1979-1981, 1982-1986, 1988-1990, 1991-1992, and 1993. Indexing of tax rate boundaries for inflation was introduced starting with 1985. The preferential maximum tax rate on net long-term capital gains under "alternative tax" was revised over the years. Alternative tax was abolished effective 1987, but a maximum capital gains tax rate less than the maximum regular tax rate continued to apply under certain conditions starting with 1991. For additional information on changes affecting tax computations, see *Statistics of Income—Individual Income Tax Returns*.
- [27] Includes that portion of the earned income credit used to offset income tax before credits; see also footnote 32. Earned income credit is shown in Table 2.
- [28] Includes credits not shown separately in this table, such as the political contributions credit (repealed effective 1987), earned income credit (liberalized starting with 1987 and 1991), and low-income housing credit (introduced effective 1987); see also footnote 29. For changes in credits allowed for earlier years, see *Statistics of Income—Individual Income Tax Returns*.
- [29] Investment credit was included in the more-inclusive general business tax credit starting with 1984. With exceptions, investment credit was repealed effective 1986.
- [30] Includes income tax after credits and additional tax for tax preferences, i.e., "minimum tax" or "alternative minimum tax" (see footnote 31).
- [31] The add-on "minimum tax" on "tax preferences" (chief among which were net long-term capital gains) was introduced starting with 1970. (This tax was formerly described in *Statistics of Income* as the "additional tax for tax preferences.") The minimum tax computation, using a base related to taxable income, was revised and the tax rate increased effective 1976. The number of preferences subject to tax was revised effective 1976 and 1981. Starting with 1979, two major preferences formerly subject to minimum tax (including net long-term capital gains) were subjected, instead, to the new "alternative minimum tax," which required taxpayers to pay the larger of the regular income tax or the AMT. Computation of AMT was revised effective 1980 (to allow tax to be reduced by certain credits) and, again, effective 1981 (to modify the graduated rate structure). Minimum tax was abolished effective

Notes to Selected Historical and Other Data Tables

1983 and many of the tax preferences subject to this tax were subjected, instead, to a revised AMT. AMT was increased starting with 1983 by introduction of a single, higher tax rate which replaced two, lower graduated rates. The single rate was increased effective 1987 and 1991; two, higher graduated rates were introduced effective 1993.

[32] Includes refunds and credits to the following year's estimated tax and refundable portion of earned income credit. Reflects overpayments of income tax, tax recapture of certain prior-year tax credits, tax applicable to Individual Retirement Arrangements (IRA's), self-employment (social security) tax, social security tax on certain tip income, and certain other income-related taxes (for the taxes applicable to the years shown, see *Statistics of Income—Individual Income Tax Returns*).

[33] Reflects taxes mentioned in footnote 32.

SOURCE: *Statistics of Income—Individual Income Tax Returns*, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 2

[1] Includes returns with adjusted gross deficit.

[2] U.S. totals in Table 2 do not agree with Tables 1 and 3 mostly because Table 2 also includes (a) "substitutes for returns," whereby the Internal Revenue Service constructs returns for certain known nonfilers on the basis of available information and imposes an income tax on the resulting estimate of "taxable income," and (b) returns of nonresident or departing aliens. In addition, for purposes of Table 2:

a. "Number of exemptions" also includes responses of taxpayers who checked the boxes on their tax return for age 65 or over or for blindness in order to claim the additional standard deductions for age or blindness. This treatment enables some comparability to be maintained between State data starting with 1987 and data for years prior to 1987. Number of exemptions is still understated, however, because these boxes are not checked if taxpayers itemize deductions. (Prior to 1987, checking these boxes entitled taxpayers to additional personal exemptions.)

b. "Itemized deductions" includes any amounts

reported by the taxpayer, even if they were not used in computing taxable income, e.g., amounts reported on returns with no adjusted gross income. See also footnote 21, Table 1.

c. "Total tax liability" includes income tax after credits, alternative minimum tax, tax recapture of prior-year investment or low-income housing credits, tax applicable to Individual Retirement Arrangements (IRA's), self-employment (social security) tax, social security tax on certain tip income, and certain other income-related taxes. Total tax liability is before reduction by earned income credit (see footnotes 2(d) and 3, below).

d. "Earned income credit" includes both the refundable and nonrefundable portions. The nonrefundable portion could reduce income tax and certain related taxes to zero. See also footnote 3.

[3] "Excess earned income credit" represents the refundable portion of the credit (see footnote 2(d)) and equals the amount in excess of total tax liability (defined in footnote 2(c)), including any advance earned income credit payments for those returns which had such an excess.

[4] Includes, for example, returns filed from Army Post Office and Fleet Post Office addresses by members of the armed forces stationed overseas; returns filed by other U.S. citizens abroad; and returns filed by residents of Puerto Rico with income from sources outside of Puerto Rico or with income earned as U.S. Government employees.

NOTE: This table presents aggregates of *all* returns filed and processed through the Individual Master File (IMF) system during Calendar Year 1994. In general, during administrative or Master File processing, taxpayer reporting discrepancies are corrected only to the extent necessary to verify the income tax liability reported. Most of the other corrections to the taxpayer records used for these statistics could not be made because of time and resource constraints. The statistics in Table 2 should therefore be used with the knowledge that some of the data have not been perfected or edited for statistical purposes and that U.S. totals in this table may not be altogether comparable to the U.S. totals in Tables 1 and 3, as a result.

SOURCE: Internal Revenue Service, Corporate Systems Division, Individual Systems Branch.

Notes to Selected Historical and Other Data Tables

Table 3

- [1] Tax includes income tax after credits and the alternative minimum tax (see footnote 2).
- [2] In addition to low-income taxpayers, this size class (and others) includes taxpayers with "tax preferences," not reflected in adjusted gross income or taxable income, which are subject to the "alternative minimum tax" (included in "total income tax") defined in footnote 31, Table 1.
- [3] Not computed.

SOURCE: *Statistics of Income—Individual Income Tax Returns*, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 4

- [1] Represents "income" from owner-occupied nonfarm housing (less actual rental income and subsidies); proprietors' income; services to individuals furnished without payment by financial intermediaries (except life insurance carriers and private non-insured pension plans); employment-related food to employees, including that related to military and domestic service; standard military clothing issued to military personnel; and employees' lodging. Excludes employer-paid health and life insurance premiums.
- [2] Represents imputed interest received by persons from life insurance carriers and private non-insured pension plans.
- [3] Starting with 1990, the procedure for estimating the difference between NIPA and IRS treatment of depreciation was revised. Therefore, the data for years before 1990 are not comparable to data for later years.
- [4] Represents income of low-income individuals not required to file individual income tax returns, unreported income, and statistical errors or omissions and effects of errors in data for adjusted gross income or personal income.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, Volume 1, 1929-58, 1993*, and *Volume 2, 1959-88, 1992*; for years after 1988, *Survey of Current Business*, various issues. Statistics of Income data are subject to sampling error; tax law and tax form changes

affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Tables 5 and 6

- [1] See Table 4 for the differences between personal income and adjusted gross income.
- [2] Beginning with 1987, data are not comparable with earlier years because of major changes in the definition of adjusted gross income.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, 1929-58, Volume 1, 1993*, and *Volume 2, 1959-88, 1992*; for years after 1988, *Survey of Current Business*, various issues. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 7

- [1] Returns with standard deduction, starting with 1955, include a small number with no adjusted gross income and no deductions. (For 1977-1986, standard deduction is the "zero bracket amount," which was also reported on a small number of returns included in the 1987-1988 statistics; see footnote 2.) For 1944-1954, returns with no adjusted gross income are included in the number of returns with itemized deductions.
- [2] Amount of standard deduction for 1944-1957 was estimated by Joseph A. Pechman, The Brookings Institution, on the basis of the distribution of the number of returns by income class and marital status in *Statistics of Income—Individual Income Tax Returns*, and, starting with 1958, was obtained directly from Statistics of Income tabulations for these years. Represents "zero bracket amount" for 1977-1986. Starting with 1987, represents the sum of "basic" and "additional" standard deductions (for age 65 or over and for blindness); also includes zero bracket amount reported on the small number of prior-year returns filed in 1988-1989 that were included in the 1987-1988 statistics.
- [3] For 1977-1986, total itemized deductions are before subtraction of the "zero bracket amount." Starting with 1991, total itemized deductions are after

Notes to Selected Historical and Other Data Tables

statutory limitation (see footnote 21, Table 1).

- [4] Sum of standard and itemized deductions, plus charitable deduction reported on standard deduction returns for Tax Years 1982-1986. For 1987-1988, total deductions also include "zero bracket amount" reported on a small number of returns (see footnote 2).

- [5] See footnote 2, Tables 5 and 6.

SOURCE: Except as indicated in footnote 1, *Statistics of Income—Individual Income Tax Returns*, and unpublished tables, appropriate years. Data are subject to sampling error. Tax law and form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 8

- [1] See Table 4 for the differences between personal income and adjusted gross income.
- [2] Excludes the "zero bracket amount" for 1977-1986. Because of major changes in law, taxable income starting with 1955 and 1987 is not comparable with earlier years. See also footnote 25, Table 1.
- [3] For the definition of total income tax, see footnote 30, Table 1.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, Volume 1, 1929-58, 1993*, and *Volume 2, 1959-88, 1992*; for years after 1988, *Survey of Current Business*, various issues; and *Statistics of Income—Individual Income Tax Returns*, appropriate years. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 9

- [1] Starting with 1975, includes refundable portion of the earned income credit.

SOURCE: *Statistics of Income—Individual Income Tax Returns*, and unpublished tables, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 10

- [1] Total deductions include amounts not shown separately in this table, as well as amounts not reported separately on Schedule C-EZ (short form) used by certain of the smaller businesses starting with 1992. Most deductions for which statistics are shown are slightly understated to the extent that only total deductions had to be reported on Schedule C-EZ. After 1986, total deductions exclude disallowed "passive losses"; but net income (less deficit), net income, and deficit reflect these losses. In addition, net income (less deficit), net income, and deficit are after adjustment for the passive loss carryover from prior years. Therefore, business receipts minus total deductions do not equal net income (less deficit).

SOURCE: *Statistics of Income—Sole Proprietorship Returns*, appropriate years, and *Statistics of Income Bulletin*, Summer issues (for most years). Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 11

- [1] Includes assets and liabilities not shown separately. Totals are somewhat understated because not all partnership returns included a complete balance sheet. In addition, after 1990 certain small partnerships were not required to file balance sheets.
- [2] Short-term debt is the abbreviated title for mortgages, notes, and bonds payable in less than 1 year.
- [3] Long-term debt is the abbreviated title for mortgages, notes, and bonds payable in 1 year or more.
- [4] "Total receipts" and "total deductions" include amounts not shown separately. Prior to 1981, "total receipts" included gross income from farming, rents, and royalties. Expenses related to this income were included under "total deductions." Starting with 1981, only the net incomes or deficits from farming, rents, and royalties were tabulated; the positive amounts were included under "total receipts" and the negative amounts under "total deductions." The related expenses were not tabulated. Because of a redesign of the partnership return, starting with 1987, total receipts was computed as the sum of "total income from a trade or business"; "portfolio income" distributed directly to partners; from interest; dividends and royalties;

Notes to Selected Historical and Other Data Tables

other portfolio income (net), but not from net capital gains; rental real estate income (positive amounts only); plus income from other rental activities (positive amounts only). Most, but not all, of these types of income were included in receipts data for 1986 and earlier years. Portfolio income from capital gains, starting with 1987, was intentionally omitted to improve the comparability of the data with earlier years.

- [5] In finance, insurance, and real estate prior to 1981, only gross rentals reported as investment income were treated as business receipts and only if they were the principal operating income.
- [6] For 1982-1986, also includes certain dividends reported in combination with interest.
- [7] After 1980, represents the more complete amounts reported in depreciation computation schedules, rather than the amounts reported as the depreciation deduction (augmented by depreciation identified for the statistics in cost of sales and operations schedules).

SOURCE: *Statistics of Income—Partnership Returns*, appropriate years, and *Statistics of Income Bulletin*, Summer or Fall issues (for most years). Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the specific *Statistics of Income* reports for a description of sampling error and of the changes mentioned above.

Table 12

- [1] Size classes are based on "business receipts," i.e., gross amounts from sales and operations, for industries except those in finance, insurance, and real estate. For the latter industries, "total receipts," which is the sum of business receipts and investment income, was used. For partnerships, comparability of data by size of receipts is affected by revisions to the definition of receipts; see also footnotes 4 and 5, Table 11. To help minimize the break in comparability caused by the change in statistical treatment of partnership farm and rental income, an effort was made for 1981-1987 only, to include rental (though not farm) gross income in the receipts used for the size distribution in Table 12. Starting with 1988 though, only partnership net rentals are reflected in the size distribution.
- [2] Includes returns with no business receipts.
- [3] Includes corporations and partnerships with zero

assets and liabilities. In addition, for partnerships, includes partnerships without balance sheet information (see also footnote 1, Table 11).

- [4] For the difference between the number of business returns and the number of businesses, see Table 10.

SOURCE: *Statistics of Income—Corporation Income Tax Returns*; *Statistics of Income—Partnership Returns, Sole Proprietorship Returns*, and *Business Income Tax Returns*, depending on the year; and *Statistics of Income Bulletin*, Summer or Fall issues (for most years). Tax law and tax form changes affect the year-to-year comparability of the data. See the appropriate *Statistics of Income* reports for a description of sampling error and of the changes mentioned above.

Table 13

- [1] Starting with 1985, "number of returns" excludes taxable cooperatives; starting with 1987, Real Estate Mortgage Investment Conduits (REMIC's); and starting with 1988, Foreign Sales Corporations (FSC's) and Interest-Charge Domestic International Sales Corporations (IC-DISC's); see also footnotes 5 and 6, below. Because of the omission of these returns, totals for all income and financial items shown in the statistics (except those not applicable to IC-DISC's and FSC's, such as "income subject to tax," "income tax," and tax credits) are slightly understated. (There were 980 IC-DISC returns for 1991; see "Interest-Charge Domestic International Sales Corporations, 1991," *Statistics of Income Bulletin*, Summer 1995, Volume 15, Number 1.) A change in the definition of S Corporation net income starting with 1987 means that totals for receipts and deductions are slightly understated to the extent that they were not directly related to "trade or business income." Comparability of data for returns with net income is also affected by this same change, as well as by a change in the definition of regulated investment company net income for certain years; for additional information about these changes in the definition of net income, see footnote 16.
- [2] Consolidated returns were filed on an elective basis for groups of affiliated corporations (with exceptions), in general, if 80 percent or more of the stock of the affiliates was owned within the group and a common parent corporation owned at least 80 percent of the stock of at least one of the affiliates.
- [3] Included in "number of returns, total" and "number with net income."

Notes to Selected Historical and Other Data Tables

- [4] In general, certain small, closely-held corporations that elected to be taxed at the shareholder level, with no more than 35 shareholders (25 for 1982; 15 for 1979-1981; 10 or 15 for 1977-1978, depending on conditions contained in the law; and 10 for earlier years).
- [5] Domestic International Sales Corporations (DISC's) were designed to promote U.S. exports. They were taxed through parent corporations, but only when profits were distributed or deemed distributed to them. This system of tax deferral was generally replaced after 1984 with a new system of Foreign Sales Corporations (FSC's); see footnote 6. Tax benefits of DISC's remaining after 1984 were limited and an interest charge for tax-deferred amounts was imposed on the parent shareholders, whose DISC subsidiaries were unable to meet the FSC requirements and that elected to continue as IC-DISC's.
- [6] Foreign Sales Corporations (FSC's) generally replaced DISC's as a means of promoting U.S. exports (see footnote 5). Under the FSC provisions, a portion of these subsidiaries' "foreign trade income" was exempt from U.S. income tax.
- [7] Starting with 1985, inventories includes amounts reported by real estate subdividers and developers previously included in "other investments."
- [8] For 1980 and 1985 data, tax-exempt securities, representing investments in State and local Government obligations, were reported with investments in U.S. Government obligations as a combined total on the tax return. Starting with 1989, tax-exempt securities were again reported separately, but were defined to include, not only investments in State and local Government obligations, but also stock in investment companies that distributed dividends during the current year representing tax-exempt interest on such obligations.
- [9] Starting with 1991, accounts payable of banking and savings and loan institutions includes deposits and withdrawable shares previously reported in "other current liabilities."
- [10] In general, starting with 1983, statistics for receipts, deductions, and net income (or deficit) of S Corporations are limited to those attributable to a trade or business. Therefore, most investment income or loss, such as from taxable interest, dividends, rents, royalties, and gain (loss) from sales of investment property; the deductions related to this income; as well as deductions for charitable contributions, intangible drilling and development costs, oil and gas depletion, foreign taxes paid, and the limited expensing of the cost of depreciable assets (Code section 179), are not reflected in net income (because they were allocated directly to shareholders, instead). See also footnote 11.
- Starting with 1992, "cost of sales and operations" exclude amounts previously estimated for the statistics from other information reported (often in "other deductions") on the tax returns of corporations reporting "business receipts," without a corresponding cost of sales and operations. Most of these corporations were classified either in transportation and public utilities or in services.
- [11] Starting with 1987, "business receipts" includes the full amount reported by stock and commodity brokers and exchanges, and by real estate subdividers, developers and operative builders, even when they bought and sold securities, commodities and real estate on their own account. Previously, such transactions were treated as "net gain (loss), non-capital assets."
- [12] See footnote 10.
- [13] Starting with the 1985 statistics, includes any dividends reported in combination with interest on Form 1120-S by S Corporations, i.e., certain corporations that elect to be taxed through shareholders (see footnote 4). Based on prior years when Form 1120-S required each to be reported separately, nearly all of the combined amount represents interest.
- [14] For the 1985 statistics, "other deductions" includes depletion and employer contributions to pension, profit-sharing, stock bonus, and annuity plans, and to employee benefit programs, reported on the Form 1120-A short form. Starting with 1988, identifiable amounts reported on Form 1120-A for any of these items are included in the statistics for the appropriate deduction. For the 1985 statistics, "other deductions" include depletion and employer contributions to pension, profit-sharing, stock bonus, and annuity plans, reported on the Form 1120-A short form. Starting with 1988, identifiable amounts reported on Form 1120-A for any of these items are included in the statistics for the appropriate deduction. Starting with 1992, "other deductions" include certain amounts previously treated as part of the cost of

Notes to Selected Historical and Other Data Tables

sales and operations for Statistics of Income. See also footnote 10.

- [15] In general, "total receipts less total deductions" includes nontaxable interest on State and local Government obligations, but excludes income from related foreign corporations only "constructively" received. As such, "total receipts less total deductions" represents all income, taxable and nontaxable, "actually" received by the corporation, as reported on the corporation income tax return, and excludes all income only "constructively" received. In contrast, "net income (less deficit)" represents all taxable income, actually or constructively received. Therefore, in the statistics, "total receipts less total deductions" minus "nontaxable interest on State and local Government obligations" and "constructive taxable income from related foreign corporations" equals "net income (less deficit)." For the exception, see footnote 16.
- [16] "Net income (less deficit)," "net income," and "deficit" shown (a) for 1988 and 1990-1992 exclude net long-term capital gain reduced by net short-term capital loss reported by regulated investment companies (see also footnote 15), and (b) for 1990-1992 exclude amounts other than "from a trade or business" reported by S Corporations (see also footnote 4). For comparisons with earlier years, these amounts should therefore be added back in. Regulated investment company net long-term capital gain reduced by net short-term capital loss excluded from the statistics for net income (less deficit) for 1988 was less than \$0.05 billion, and for 1990, \$7.5 billion was excluded (for 1991, none of the returns in the Statistics of Income sample showed such gains). For the more exact estimates, see the Source Book of Statistics of Income, for the years concerned. S Corporation net income (less deficit) excluded from the 1992 statistics is estimated at \$8.5 billion; data with which to estimate net income (less deficit) excluded from the statistics for 1988-1991 were not tabulated. (For additional information about S Corporation net income, see "S Corporations, 1992," *Statistics of Income Bulletin*, Spring 1995, Volume 14, Number 4.)
- [17] For most years, "income subject to tax" (the corporate tax base) exceeds "net income (less deficit)" in the statistics, chiefly because of the deficits reported on returns without net income. Moreover, it is the sum of the several tax bases applicable over time to different classes of corporations, not all of which

were directly related to net income. Income subject to tax thus includes the "taxable income" base used by most companies (and defined for the statistics as net income minus certain statutory special nonbusiness deductions, such as for intercorporate dividends received and "net operating losses"): prior to 1988, a variation of this base in combination with net long-term capital gains in certain situations where the lower capital gains tax applied; and the special tax bases applicable to S Corporations (otherwise taxed through their shareholders), insurance businesses, and certain investment companies. Profits of Domestic International Sales Corporations or Interest-Charge Domestic International Sales Corporations (depending on the year) were tax-deferred until distributed, actually or constructively, to parent businesses, and those of S Corporations were mostly taxed through their individual shareholders. Therefore, the net income of all these corporations is excluded from income subject to tax for years for which data for these companies are included in the statistics (see also footnote 1).

- [18] For 1980, includes tax from recapture of Work Incentive Program (WIN) credit; starting with 1985, includes Personal Holding Company tax; starting with 1988, includes tax on "branch profits" of foreign corporations with U.S. operations; and, starting with 1989, includes certain lesser taxes, including special taxes applicable to real estate investment trusts and foreign corporations with U.S.-source income.
- [19] Different tax rate structures applied for Tax Years 1979-1981, 1982, 1983-1986, and 1987-1992. In general, starting with tax years beginning in 1987, "alternative tax" was repealed. This tax included a maximum rate on net long-term capital gains that produced a tax that was less than that produced by the regular tax rates.
- [20] Effective during 1987, the "alternative minimum tax" replaced the "minimum tax" (formerly referred to in the statistics as the "additional tax for tax preferences"). The tax computation was modified effective with Tax Years 1983, 1984, and 1990. The alternative minimum tax rate exceeded that applicable under the former minimum tax.
- [21] Starting with the 1985 statistics, general business credit includes alcohol fuel, investment, jobs and employee stock ownership plan (ESOP) credits which were reported separately for previous years.

Notes to Selected Historical and Other Data Tables

Also included are the research credit (starting 1986) and the low-income housing credit (starting 1987). With exceptions, investment credit was repealed effective 1986; employee stock ownership plan contributions credit was repealed effective 1987. For changes in definitions of component credits, see *Statistics of Income—Corporation Income Tax Returns*, for the years concerned.

SOURCE: *Statistics of Income—Corporation Income Tax Returns*, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 14

- [1] See footnote 1, Table 13.
- [2] See footnotes 10 and 16, Table 13.
- [3] See footnote 11, Table 13.
- [4] See footnote 13, Table 13.
- [5] See footnotes 18 and 19, Table 13.
- [6] In addition to regular (and alternative) tax, for years prior to 1988, includes certain other taxes either shown in Table 13 or specified in footnote 18, Table 13. See *Statistics of Income—Corporation Income Tax Returns*, for the years concerned for more detailed explanations.

SOURCE: *Statistics of Income—Corporation Income Tax Returns*, appropriate years. Data are subject to sampling error. Tax law and tax form changes affect the year-to-year comparability of the data. See the appropriate Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 15

- [1] Profits shown are without inventory valuation and capital-consumption adjustments.
- [2] "Net income (less deficit)" and "income subject to tax" exclude taxable cooperatives starting with 1980, and Real Estate Mortgage Investment Conduits starting with 1987. Net income (less deficit) starting with 1985 excludes Foreign Sales Corporations (FSC's) and Interest-Charge Domestic International Sales Corporations (IC-DISC's); see also Table 13, footnote 1. For changes in the definition of regulated investment company and S Corporation net

income, see Table 13, footnote 16.

- [3] For the definition of "income subject to tax," see footnote 17, Table 13. See also footnote 2, above.

SOURCE: U.S. Department of Commerce, Bureau of Economic Analysis, *The National Income and Product Accounts of the United States, Volume 1, 1929-58, 1993*, and *Volume 2, 1959-88, 1992*; for years after 1988, *Survey of Current Business*, various issues; and *Statistics of Income—Corporation Income Tax Returns*, appropriate years. Statistics of Income data are subject to sampling error; tax law and tax form changes affect the year-to-year comparability of the data. See the specific Statistics of Income reports for a description of sampling error and of the changes mentioned above.

Table 16

- [1] Total adult deaths represent those of individuals age 20 and over, plus deaths for which age was unavailable.
- [2] Prior to 1982, number of "taxable estate tax returns" by year of death is only approximate because, while the majority of returns filed in a given calendar year represent estates of decedents who died in the immediately preceding year, many represent estates of decedents who died in earlier years. Therefore, the number of taxable returns shown as for 1976 decedents is actually the number of taxable returns filed in 1977, regardless of year of death. Starting with 1982, statistics by year of death are more accurate because they are based on the year of death reported on return filings over a period of successive years.

Year-to-year comparability is affected by changes in the gross estate filing threshold which is based on date of death: 1934 (\$50,000); 1935 (\$50,000 changing to \$40,000); 1942 (\$40,000 changing to \$60,000); 1943 (\$60,000); 1977 (\$120,000); 1978 (\$134,000); 1979 (\$147,000); 1980 (\$161,000); 1981 (\$175,000); 1982 (\$225,000); 1983 (\$275,000); 1984 (\$325,000); 1985 (\$400,000); 1986 (\$500,000); and 1987 (\$600,000).

SOURCE: For years after 1953, *Statistics of Income—Estate Tax Returns; Estate and Gift Tax Returns; Fiduciary, Estate and Gift Tax Returns*; and unpublished tabulations, depending on the year. For years prior to 1954, *Statistics of Income—Part 1*. Adult deaths are from the National Center for Health Statistics, Public Health Service, U.S. Department of Health and Human Services, *Vital Statistics of the United States*, unpublished tables.

Notes to Selected Historical and Other Data Tables

Tables 17 and 18

[1] Collections include that portion designated for the Presidential election campaign fund by taxpayers on their income tax returns. Also included is the income tax collected from estates and trusts. Income tax from estates and trusts collected *in* 1994, was \$6.2 billion; *in* 1993 was \$6.0 billion; *in* 1992, \$6.1 billion; *in* 1991, \$4.8 billion; *in* 1990, \$5.9 billion; *in* 1989, \$6.0 billion; *in* 1988, \$6.5 billion; and, *in* 1987, \$8.4 billion. Presidential election campaign designations amounted to \$69.7 million *in* 1994, \$27.7 million *in* 1993; \$29.6 million *in* 1992, \$32.3 million *in* 1991; \$32.5 million *in* 1990; \$32.3 million *in* 1989; \$33.2 million *in* 1988; and \$33.2 million *in* 1987.

[2] Includes various taxes applicable to tax-exempt organizations, including the tax on "unrelated business income." Total taxes collected from tax-exempt organizations were \$372.4 million *in* 1994, \$173.6 million *in* 1993, \$181.6 million *in* 1992, \$155.6 million *in* 1991, \$127.9 million *in* 1990, \$115.6 million *in* 1989, \$137.5 million *in* 1988, and \$119.9 million *in* 1987.

Refunds include the refundable portion of the earned income credit; see footnote 3, Table 2. Individual income tax refunds are net of offsets under laws which require IRS to act as collecting agent for delinquent payments owed various U.S. Government agencies under specific programs.

[3] Excise taxes are imposed on selected products, services and activities, such as on alcohol and tobacco products and on gasoline. Statistics shown in Table 17 have been revised, starting with Fiscal Year 1988, to include alcohol and tobacco taxes, collection of which was transferred from the Internal Revenue Service to the Bureau of Alcohol, Tobacco, and Firearms, starting with that year. Collections and refunds of manufacturers tax on recreational products include taxes on firearms, responsibility for which was transferred from the Internal Revenue Service to the Bureau of Alcohol, Tobacco, and Firearms starting January 1991. Collections exclude taxes on cargoes paid to the U.S. Customs Service; however, refunds include these taxes.

[4] Employment taxes include payroll taxes levied on salaries and wages, such as social security, railroad retirement, and unemployment taxes; plus the self-employment (social security) tax imposed on "self-employment income."

NOTES: Refunds in Table 18 are associated with the taxes (including alcohol, tobacco, and firearms taxes) as described in footnotes 1-4, Table 17. Collections (or refunds) are those made during time periods indicated, regardless of the year or other period during which the tax liability was incurred (or to which the refund applied).

Collections represent the gross amounts before refunds and include amounts paid with the tax return; prior to filing the return (as applicable, income tax withheld by employers and estimated tax payments); and subsequent to filing the return (chiefly the result of initial return processing or of examination and enforcement activities). Collections also include interest and penalties.

Refunds result chiefly from tax overpayments determined at time of filing a return. Also included are amounts subsequently determined as due the taxpayer as a result of an amended return or a claim for refund (including those produced by "net operating loss" and other carryback adjustments from future taxable years); or as a result of initial return processing or of IRS examination and other activities.

All refund data include interest paid by IRS (*in* 1994, \$3.1 billion, *in* 1993, \$2.1 billion; *in* 1992, \$3.2 billion; *in* 1991, \$2.8 billion; *in* 1990, \$2.4 billion; *in* 1989, \$0.5 billion; *in* 1988, \$0.4 billion; and, *in* 1987, \$0.4 billion).

For 1970 and 1975, the fiscal year was defined as July of the previous calendar year through June of the year noted. Starting with 1980, the fiscal year was redefined as October of the previous calendar year through September of the year noted. (For Fiscal Year 1976, data are not shown for the interim period, July-September 1976.)

Starting with Fiscal Year 1988, additional detail on manufacturers excise taxes, retail and special fuel taxes, and miscellaneous excise taxes is available in the fourth quarter *Internal Revenue Report of Excise Taxes*; previously this information was published in the *Internal Revenue Service Annual Report*. For additional detail on alcohol, tobacco, and firearms taxes, see the Statistical Release, *Alcohol and Tobacco Tax Collections*, Bureau of Alcohol, Tobacco, and Firearms, U.S. Department of the Treasury.

SOURCE: U.S. Department of the Treasury, Internal Revenue Service, Assistant Commissioner (Taxpayer Services), Submission Processing, Revenue Accounting Controls Section.

Table 19

[1] Alcohol and tobacco taxes each include special (occupational) taxes prior to Fiscal Year 1988.

Notes to Selected Historical and Other Data Tables

Starting with Fiscal Year 1988, occupational taxes are excluded from the separate amounts shown for alcohol and for tobacco taxes, although they are reflected in the combined total for *all* alcohol and tobacco taxes.

- [2] Also includes lubricating oil taxes. Effective January 7, 1983, taxes on lubricating oil were repealed.
- [3] Effective January 1, 1984, taxes on tubes and tread rubber were repealed.
- [4] Effective January 7, 1983, the manufacturers excise taxes on parts and accessories for trucks and buses, which are included in this classification, were repealed. Beginning with the quarter ending December 1983, taxes on motor vehicles are excluded.
- [5] Starting with the quarter ended December 1983, includes manufacturers excise taxes on motor vehicles and, starting with the quarter ended March 1990, Leaking Underground Storage Tank Trust Fund tax (except for the tax on fuel used in aviation, which is classified under environmental excise taxes). Also, starting with the quarter ended June 1991, includes the luxury taxes on automobiles, boats, aircraft, jewelry, and furs. Except for the tax on automobiles, these taxes were repealed effective January 1993.
- [6] Repealed effective August 23, 1988. Amounts reported for more recent time periods result from amended filings, delinquent taxes, examination activities, and refunds of tax deposited in excess of tax liabilities.
- [7] Environmental "Superfund" tax expired September 1985, but was reimposed January 1987. Data include Oil Spill Trust Fund and ozone-depleting chemical taxes, effective January 1990. Also includes Leaking Underground Storage Tank Trust Fund tax for quarters ended March 1988 through December 1989; thereafter, except for the tax on aviation fuel use, this tax is classified under special fuels tax.

NOTE: Amounts reported for specific excise taxes are the total tax liabilities reported on returns processed during the period shown and thus differ from amounts collected during the same period through deposits and payments attached to returns, some of which were processed in other quarters. Gross excise tax collections are shown in Table 17.

SOURCE: U.S. Department of the Treasury, Internal Revenue Service, Assistant Commissioner (Taxpayer

Services), Customer Services Branch; and Financial Management Service.

Table 20

- [1] Form 1040 is the long form, and Form 1040A, one of the two short forms. Prior to 1994, Form 1040EZ, the other short form, was for single taxpayers with no dependents; starting with 1994, certain married taxpayers with no dependents could also file on this form. Schedule C is for reporting non-farm sole proprietorship business income and deductions, and Schedule F is for reporting farm sole proprietorship income and expenses. Totals for Forms 1040, 1040A, and 1040EZ, as well as totals for nonbusiness Form 1040 returns with Schedules C or F attached, include "paper" returns, plus "standard" electronically-filed (ELF) returns (usually filed by tax preparers) starting with 1986. Starting with 1992, these totals also include returns filed by telephone ("TeleFile"). Form 1040PC represents "paper" Form 1040, 1040A, or 1040EZ returns filed by taxpayers (or tax preparers) using an IRS-approved computer software-generated format, rather than a specific tax form. Calendar Year 1992 is the first for which this "form" applied. The last category under individual income includes Form 1040C (departing alien) in years before 1992; 1040NR (nonresident alien); 1040PR (self-employment tax, Puerto Rico); and 1040SS (self-employment tax, U.S. Virgin Islands, Guam, and American Samoa); but excludes Form 1040X (amended return).
- [2] Form 1120 is the basic corporation income tax return; Form 1120A is the short form; and Form 1120S is for S Corporations (certain small companies electing to be taxed through their shareholders, no more than 35 shareholders starting with 1983, and no more than 10, for earlier years). "Other" includes Forms 1120F (most foreign companies with U.S. income); 1120L (life insurance companies) starting in 1992 (included in the statistics for Form 1120 in the earlier years); 1120 POL (certain political associations); 1120H (homeowners associations); 1120-FSC (Foreign Sales Corporations or FSC's) starting in 1986; starting in 1988, 1120-REIT for real estate investment trusts, 1120-RIC for regulated investment companies (both of which formerly filed on Form 1120), and 1120-PC for property and casualty insurance companies (which formerly filed on Form 1120 or 1120M, described below). "Other" also includes Form 1120 DF (for designated funds)

Notes to Selected Historical and Other Data Tables

starting in 1988; and for years before 1988, Form 1120M, now discontinued, for mutual non-life insurance companies which now file on Form 1120 or Form 1120-PC (and are included in the statistics for Form 1120 in the earlier years). "Other" excludes Forms 1120-DISC for Domestic International Sales Corporations or DISC's, discontinued after 1985 and mostly replaced by FSC's (see above); 1120 IC-DISC for Interest-Charge Domestic International Sales Corporations, which replaced certain DISC's after 1985; and 1120X, amended returns.

- [3] Form 1041 is the regular income tax return filed for estates and trusts. For 1988-1990, includes Form 1041S (short form). For 1970, includes Form 1041A (trust accumulation of charitable trust) information return.
- [4] Form 706 is the regular estate tax return; Form 706NA is for U.S. estates of nonresident aliens.
- [5] Form 990 is for tax-exempt organizations, except private foundations (Form 990-PF). Form 990EZ is the short form. Form 990-T is the income tax return filed for businesses conducted by tax-exempt organizations. Form 990-C is for farmers' cooperatives. Form 4720 is for computing the special excise taxes applicable to certain private foundations and Form 5227 is for split-interest trusts treated as private foundations. The 1970 total on the line for Forms 990 and 990EZ also includes Forms 990A filed for tax-exempt charitable organizations.

SOURCE: U.S. Department of the Treasury, Internal Revenue Service, Compliance Research, Projections and Forecasting Group.

Table 21

- [1] Number of returns with a paid preparer signature is based on different sources, depending on the year. Data for 1993 are based on the Statistics of Income sample. Data for 1989-1992 are from the Individual Master File of all individual income taxpayers, with

the following exceptions: the number of returns with itemized deductions; and, starting with 1990, the number of returns filed electronically. These latter numbers were estimated from the Statistics of Income—Taxpayer Usage Study (TPUS) samples of returns filed during the first 4 months of the filing year, and, for 1992, from the full Statistics of Income sample of returns received throughout the entire filing year.

- [2] Data on electronically-filed returns are included in the counts of Form 1040 returns shown above in Table 21, for all years. For Tax Years 1990 and 1991, data are based on the TPUS samples (see footnote 1) of returns filed, extended to cover the first 8 months of the filing years. No adjustment was made for the returns filed after the first 8 months on the assumption that few were likely to have been filed electronically during these months. For Tax Years 1992 and 1993, data are based on the full Statistics of Income samples of returns filed throughout the entire filing year.
- [3] Data on IRS taxpayer assistance programs are actually for the fiscal year. In general, assistance rendered in a given fiscal year may be associated with returns due on April 15th of that fiscal year and is, therefore, for the tax year ending with the previous December. As a result, data in Table 21 on taxpayer assistance, shown as for Tax Year 1993, for example, are actually for Fiscal Year 1994.

NOTE: Data on IRS assistance represent taxpayers contacts, unless otherwise indicated. Some taxpayers are contacted more than once. The number of taxpayers assisted (in contrast to the number of taxpayers contacted) is not known.

SOURCE: Data on paid preparers were obtained from Statistics of Income; and from the Corporate Systems Division, Individual Systems Branch. Data on IRS assistance were obtained from the *Internal Revenue Service Annual Reports* for Fiscal Years 1990 through 1992; and *Internal Revenue Service Data Book 1993/1994*.

SOI Sampling Methodology and Data Limitations

Appendix

This appendix discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI reports (see the References at the end of this appendix). More technical information is available, upon request, by writing to the Director, Statistics of Income CP:R:S, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

Sample Criteria and Selection of Returns

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. As returns are filed and processed for tax purposes, they are assigned to sampling classes (strata) based on criteria such as: industry, presence or absence of a tax form or schedule, accounting period, State from which filed, and various income factors or other measures of economic size (total assets, for example, is used for the corporation and partnership statistics). The samples are selected from each stratum over the appropriate filing periods. Thus, sample selection can continue for a given study for several calendar years — 3 for corporations because of the prevalence of fiscal (non-calendar) year reporting. Because sampling must take place before the population size is known precisely, the rates of sample selection within each stratum are fixed. This means, in practice, that both the population and the sample size can differ from that planned. However, these factors do not compromise the validity of the estimates.

The probability of a return being designated depends on its sample class or stratum and may range from a fraction of 1 percent to 100 percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in

the stratum and interest in the stratum as a separate subject of study. All this is subject to constraints based on the estimated cost or the target size of the total sample for the program.

For most SOI studies, returns are designated by computer from the IRS Master Files based on the taxpayer identification number (TIN), which is either the social security number (SSN) or the employer identification number (EIN). A fixed and essentially random number is associated with each possible TIN. If that random number falls into a range of numbers specified for a return's sample stratum, then it is selected and processed for the study. Otherwise, it is counted (for estimation purposes), but not selected. In some cases, the TIN is used directly by matching specified digits of it against a predetermined list for the sample stratum. A match is required for designation.

Under either method of selection, the TIN's designated from one year's sample are for the most part selected for the next year's, so that a very high proportion of the returns selected in the current sample are from taxpayers whose previous years' returns were included in earlier samples. This longitudinal character of the sample design improves the estimates of change from one year to the next.

Method of Estimation

As noted above, the probability with which a return is selected for inclusion in a sample depends on the sampling rate prescribed for the stratum in which it is classified. Weights are, in general, computed by dividing the count of returns filed for a given stratum by the count of sample returns for that same stratum. "Weights" are used to adjust for the various sampling rates used — the lower the rate, the larger the weight. For some studies, it is possible to improve the estimates by subdividing the original sampling classes into "post-strata," based on additional criteria or refinements of those used in the original stratification. Weights are then computed for these post-strata using additional population counts. The data on each return in a stratum are multiplied by that weight. To produce the tabulated estimates, these weighted data are summed to produce the published statistical totals.

Sample returns are designated by computer from the IRS Master Files based on the taxpayer identification number.

Information for this appendix was compiled by Bettye Jamerson, Coordination and Publications Staff, under the direction of Robert Wilson, Technical Advisor. Major contributions were made by Paul McMahon, Mathematical Statistics Team.

SOI Sampling Methodology and Data Limitations

Sampling Variability

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates

In transcribing and tabulating data from tax returns, checks are imposed to improve the quality of the statistics.

derived from the different samples usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports the standard error is not directly presented. Instead, the ratio of the standard error to the estimate itself is presented in percentage form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its coefficient of variation to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 2 percent, then the following arithmetic procedure would be followed to construct a 68 percent confidence interval estimate:

$$\begin{aligned} &150,000 \text{ (sample estimate)} \\ &\times 0.02 \text{ (coefficient of variation)} \\ &= 3,000 \text{ (standard error of estimate)} \end{aligned}$$

then:

$$\begin{aligned} &150,000 \text{ (sample estimate)} \\ &+ \text{ or } - 3,000 \text{ (standard error)} \\ &= 147,000 \text{ to } 153,000 \text{ (68 percent confidence interval).} \end{aligned}$$

Based on these data, the interval estimate is from 147 to 153 thousand returns. This means that the average estimate of the number of returns over all possible samples lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, the standard error should be multiplied by 2 before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning sample design, sample selection, estimation method, and sampling variability for a particular SOI study may be obtained on request by writing the Director, Statistics of Income, at the address given above.

Nonsampling Error Controls and Limitations

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling error, there are other sources of error that may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors, processing errors, and effects of an early cut-off of sampling. More extensive information on nonsampling error is presented in SOI reports, when appropriate.

In transcribing and tabulating the information from the returns or forms selected for the sample, checks are imposed to improve the quality of the resultant estimates. Tax return data may be disaggregated or recombined during statistical "editing" in order both to improve data consistency from return to return and to achieve definitions of the data items that are more in keeping with the needs of major users. In some cases not all of the data are available from the tax return as originally filed. Sometimes the missing data can be obtained through field follow-up. More often, though, they are obtained through imputation methods. As examples, other information in the return or in accompanying schedules may be sufficient to enable an estimate to be made; prior-year data for the same taxpayer may be used for the same purpose; or data from another return for the same year that has similar characteristics may be substituted. Research to improve methods of imputing data that are missing from returns continues to be an ongoing process [1].

Quality of the basic data abstracted from the returns is subjected to a number of quality control steps including 100-percent key verification. The data are then subjected to many tests based on the structure of the tax law and the improbability of various data combinations. Records failing these tests are then subjected to further review and any necessary corrections are made. In addition, Statistics of Income in the National Office conducts an independent reprocessing of a small subsample of statistically-processed returns as a further check [2].

Finally, before publication, all statistics are reviewed for accuracy and reasonableness in light of provisions of

SOI Sampling Methodology and Data Limitations

the tax laws, taxpayer reporting variations, as well as limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing and estimating.

Tabular Conventions

Estimates of frequencies and money amounts that are considered unreliable due to the small sample size on which they are based are noted in SOI tables. The presence of the indicator means that the sampling rate is less than 100 percent of the population and that there are fewer than 10 sample observations available for estimation purposes.

A dash in place of a frequency or amount indicates that no sample return had that characteristic. In addition, a dash in place of a coefficient of variation for which there is an estimate indicates that all returns contributing to the estimate were selected at the 100-percent rate.

Whenever a weighted frequency in a data cell is less than 3, the estimate is either combined with other cells or deleted in order to avoid disclosure of information about individual taxpayers or businesses. These combinations and deletions are indicated in the tables.

Notes

- [1] See, for example, Hinkins, Susan M., "Matrix Sampling and the Effects of Using Hot Deck Imputation," in *1984 Proceedings of the American Statistical Association, Section on Survey Research Methods*. Other research efforts are included in *Statistical Uses of Administrative Records: Recent Research and*

Present Prospects, Volume 1, Internal Revenue Service, March 1984.

- [2] Quality control activities for all SOI studies are published from time to time in a series of separate reports. These reports provide detailed information relating to quality in all phases of SOI processing.

References

Reports that contain additional information about the samples include:

Statistics of Income—1992, Individual Income Tax Returns, (see especially pages 17-21).

Statistics of Income—1991, Corporation Income Tax Returns (see especially pages 9-17).

Statistics of Income—1994, Compendium of Federal Estate Tax and Personal Wealth Studies (see descriptions for selected articles).

Statistics of Income—1974-1987, Compendium of Studies of Tax-Exempt Organizations (see descriptions at the end of each chapter).

Statistics of Income—1986-1992, Compendium of Studies of Tax-Exempt Organizations, Volume 2 (see descriptions for selected articles).

Statistics of Income—1984-1988, Compendium of Studies of International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns (see descriptions at the end of each chapter).

Statistics of Income Bulletin (see each issue).

SOI Projects and Contacts

General Statistical Information: (202) 874-0410 Fax: (202) 874-0922

Project	Primary Analysts	Frequency and Program Content
Americans Living Abroad: 1991 Program	Sarah Nutter	This periodic study is conducted every 4 years (every 5 years, after 1991). It covers foreign income and taxes paid, and foreign tax credit shown on individual income tax returns. Data are by size of adjusted gross income and country.
Corporation Foreign Tax Credit: 1992 Program 1993 Program 1994 Program	Kimberly Veleto Bill States Robin Robison Kimberly Veleto	This annual study provides data on foreign income and taxes paid and foreign tax credit reported on corporation income tax returns. Data are classified by industry (all years) and country (even-numbered years).
Corporation Income Tax Returns: 1992 Program 1993 Program 1994 Program	Janice Washington Jonathan Shook Ellen Legel Glenn Hentz Paula Miller Nina Shumofsky	Basic data are produced annually and cover complete income statement, balance sheet, tax, and tax credits, and detail from supporting schedules. Data are classified chiefly by industry group or asset size. (Beginning with the 1992 program, S Corporations are a separate study.)
Environmental Excise Taxes (Superfund) Study: 1994 Program 1995 Program	Sara Boroshok	The Superfund Amendments and Reauthorization Act of 1986 (SARA) replaced the Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA), authorizing the collection of environmental taxes, a type of excise tax. This study, published annually, is the only source of data that provides detailed tabulations by type of chemical.
Estate Tax Returns: 1992-1994 Program	Barry Johnson Martha Eller	This annual study includes information on gross estate and its composition, deductions, and tax; and information on the age, sex, and marital status of the decedents. Basic estate tax return data by year in which returns are filed are produced every year. Other statistics are available on a year-of-death basis (approximately every 3 years). The most recent study is based on decedents who died in 1989 with returns filed in 1989-91.
Exempt Organizations Business Income Tax Returns: 1992 Program 1993 Program	Peggy Riley	This annual study includes tabulations of "unrelated business" income and deductions for organizations classified as tax-exempt under the Internal Revenue Code. The data file will also be linked with the Form 990 data file of tax-exempt organizations.
Foreign Controlled Corporations: 1992 Program 1993 Program 1994 Program	Dan Holik Adam Haverson	This annual study includes data on transactions between U.S. corporations and their foreign owners. Data are classified by country and industry.

SOI Projects and Contacts

General Statistical Information: (202) 874-0410 Fax: (202) 874-0922

Project	Primary Analysts	Frequency and Program Content
Foreign Corporations: 1992 Program 1993 Program 1994 Program	Randy Miller Maggie Lewis Kathryn Green	This annual study (as of 1992) provides data on activities of foreign corporations that are controlled by U.S. corporations. Data are classified by industry and country.
Foreign Recipients of U.S. Income: 1993 Program 1994 Program	Denise Freites	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.
Foreign Sales Corporations (FSC): 1992 Program	Dan Holik	These corporations replaced the Domestic International Sales Corporation, or DISC, as of 1985. Balance sheet, income statement, and export-related data are tabulated annually through 1987, and then on a 4-year cycle after 1992.
Foreign Trusts: 1994 Program	Robin Robison	This periodic study, conducted every 4 years, provides data on foreign trusts that have U. S. persons as grantors, transferors, or beneficiaries. Data include country where trust was created, value of transfer to the trust, and the year the trust was created.
Individual Income Tax Return Public Use File	Mario Fernandez	Microdata magnetic tape files, produced annually, contain detailed information obtained from the individual statistics program, with identifiable taxpayer information omitted to make the file available for public dissemination, on a reimbursable basis. (In addition to microdata files, specific tabulations from them are produced, also on a reimbursable basis.)
Individual Income Tax Returns: 1992 Program 1993 Program 1994 Program	Michael Strudler Marty Shiley	Basic data are produced annually and cover income, deductions, tax, and credits reported on individual income tax returns and associated schedules, chiefly by size of adjusted gross income.
Interest-Charge Domestic International Sales Corporations (IC-DISC): 1991 Program	Dan Holik	These corporations replaced the Domestic International Sales Corporation, or DISC, as of 1985. Balance sheet, income statement, and export-related data are tabulated annually through 1987, thereafter, on a 4-year cycle.
Intergenerational Wealth	Barry Johnson Martha Eller	This on-going study involves estate returns filed since the inception of the estate tax (1916), and focuses on changes in the concentration of wealth and the intergenerational transfer of wealth, as well as the history of the estate tax system. The asset composition, available demographic information, and an analysis of beneficiaries of estates will be emphasized.

SOI Projects and Contacts

General Statistical Information: (202) 874-0410 Fax: (202) 874-0922

Project	Primary Analysts	Frequency and Program Content
International Boycott Participation: 1993 Program 1994 Program	Denise Freites	This study provides data on business operations of U.S. persons in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.
Migration Flow and County Income Data	Emily Gross	Migration flow data (based on year-to-year changes in individual income tax return addresses) and county or State income data are available annually on a reimbursable basis. The most recent data are for 1992-93.
Nonprofit Charitable and Other Organizations: 1992 Program 1993 Program	Cecelia Hilgert	This annual study includes balance sheet and income statement data for organizations classified as tax-exempt under subsections 501(c)(3)-(9) of the Internal Revenue Code.
Nonresident Alien Estates: 1990 Program	Barry Johnson	This periodic study, planned for every 4 years, provides data on estates of nonresident aliens who had more than \$60,000 of assets in the United States. The estates are subject to U.S. estate taxation on U.S. property.
Occupation Studies	Terry Nuriddin	This periodic study, based on availability of outside funding, is designed to classify individual income tax returns by occupation and to develop a dictionary of occupation titles that can be used to enhance the economic data of many other individual income tax return studies.
Partnership Returns of Income	Tim Wheeler	Basic data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.
Partnership Withholding Study: 1993 Program	Kimberly Veletto	This annual study includes data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.
Personal Wealth Study: 1992 Program	Barry Johnson Martha Eller	This periodic study provides estimates of personal wealth of top wealthholders that are generated from estate tax return data using the "estate multiplier" technique, in conjunction with both filing-year and year-of-death estate data bases. The most recent data (1989) are based on returns filed from 1989 to 1991. The 1992 program will be based on returns filed from 1992-1994.
Private Foundations: 1992 Program 1993 Program	Susan Eastep Paul Arnsberger	This annual study includes balance sheet and income statement data for private foundations and charitable trusts filing a Form 990-PF.

SOI Projects and Contacts

General Statistical Information: (202) 874-0410 Fax: (202) 874-0922

Project	Primary Analysts	Frequency and Program Content
S Corporations	Amy Gill Susan Cianflone	Annual study data are collected for the income statement, balance sheet, and from supporting schedules. Data are classified by industry group or by asset size.
Sales of Capital Assets: 1985 Program 1985-1994 Panel Study	Barbara Longton Janette Wilson	This periodic study provides detailed data on the sales of capital assets reported on Schedule D of the individual income tax return, sales of residences, and personal or depreciable business property. A panel study provides the same data on capital asset transactions for a subsample of the returns in the Sales of Capital Assets basic study, over a period of years.
Sales of U.S. Real Property Interests by Foreign Persons: 1994 Program	Chris Carson	This annual study will provide data on transfers of U.S. real property interests, when these interests are acquired from foreign persons. Data include the amount realized on transfers, U.S. tax withheld, and the country of foreign persons.
Sole Proprietorships: 1992 Program 1993 Program 1994 Program	Jeffrey A. Hartzok	Basic data, produced annually, cover business receipts, deductions and net income reported on Schedule C (for nonfarm proprietors), by industry group. Similar data from Schedule F (for farmers) are available on an occasional basis.
State Data: 1985 Program 1988 Program	Mario Fernandez	Special tabulations of selected individual income, deduction, and tax data by State are produced on a reimbursable basis. (The data file for 1988 is the most recent.)
Statistical Subscription Services: Corporation Source Book	Sandy Byberg	Annual data by more detailed industry groups than are used for the regular corporation statistics are produced by asset size.
Tax-exempt Bond Issues: 1992-1994 Program	Marvin Schwartz	This annual study provides information on private activity and governmental bond issues by type of property financed, size of face amount, and State.
Taxpayer Usage Study: 1994 Program	Laura Prizzi Mike Weber	Basic data, produced annually, provide weekly frequencies of specific line entries made by taxpayers, the use of various return schedules and associated forms, and general characteristics of the individual taxpayer population for returns received during the primary filing season (January through April).
U.S. Possessions Corporations: 1993 Program	Randy Miller	This periodic study, planned for every 2 years, provides data on income statements, balance sheets, tax, and "possessions tax credit" for "qualifying" U. S. possessions corporations. (Most of these corporations are located in Puerto Rico.)

Publications & Tapes

Statistical Information Services

For questions about the availability of SOI data, other statistical services, or release dates for new publications, please contact the Statistical Information Services Office on (202) 874-0410 or FAX (202) 874-0922. As its name implies, this office is best able to answer questions about data. It is not the place to call to obtain tax forms or information about the status of an individual's tax refund or audit examination. Also, all requests from the media should be directed to the IRS Media Relations Branch, Communications Division on (202) 622-4000.

The following Statistics of Income reports and tapes can be purchased from Statistics of Income (unless otherwise indicated). **Prepayment is required, with checks made payable to the IRS Accounting Section.** Please write:

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P. O. Box 2608
Washington, DC 20013-2608.

Compendiums

Studies of Tax-Exempt Organizations, 1974-1987

Publication 1416 – Price \$26.00

This publication presents 22 articles from Statistics of Income studies on tax-exempt organizations. The articles emphasize important issues within the nonprofit sector, and also include several other articles previously unpublished in the *SOI Bulletin*, as well as papers published in proceedings of the American Statistical Association and the Independent Sector Research Forum. Topics featured are:

- nonprofit charitable organizations (primarily charitable, educational, and health organizations);
- private foundations and charitable trusts; and
- unrelated business income of exempt organizations.

Studies of Tax-Exempt Organizations, 1986-1992

Publication 1416 – Price \$26.00

This is the second volume in a series of Statistics of Income (SOI) publications on tax-exempt, nonprofit organizations. The volume includes data covering 1986-

1992 and contains 12 previously-published articles from SOI studies, including articles from the *SOI Bulletin*, as well as papers prepared for the *Journal of Nonprofit Management and Leadership*, *Trusts and Estates*, the Independent Sector Research Forum, the National Research Council's Committee on National Statistics, and the American Statistical Association.

Studies of International Income and Taxes, 1984-1988

Publication 1267 – Price \$26.00

This report presents information from 13 Statistics of Income studies in the international area (many of them previously published in the *SOI Bulletin*), including:

- foreign activity of U.S. corporations;
- activity of foreign corporations in the United States;
- foreign controlled U.S. corporations;
- statistics related to individuals, trusts, and estates; and
- data presented by geographical area or industrial activity, as well as other classifiers.

Compendium of Federal Estate Tax and Personal Wealth Studies

Publication 1773 – \$26.00

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting the sample data for the estate studies and also statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years, 1962-1989, as well as a discussion of the relationship among realized income, wealth, and well-being.

Reimbursable Services

Corporation Source Book, 1992

Publication 1053 – Price \$175

This 495-page document presents detailed income state-

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ment, balance sheet, tax, and selected other items, by major and minor industrial groups and size of total assets, for all returns and separately for returns with net income. The report, which underlies the *Statistics of Income--Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. (The Source Book is also available on 35mm microfilm for \$175.00. Issues prior to 1982 are for sale at \$150 per year.) A magnetic tape or diskette containing the tabular statistics for 1992 can be purchased for \$1,500.

Public-Use Magnetic Tape Microdata Files

(Price depends on the request.)

This includes individual income tax returns for 1979-1992. A limited number of files for 1989 are also available on CD-ROM. (Individual income tax returns for 1966-1978 are available for sale by writing to the Center for Electronic Records (NNX) of the National Archives and Records Administration, Washington, DC 20408.) Files containing more limited data for each State are also available for 1985 and 1988. All of these files have been edited to protect the confidentiality of individual taxpayers. Files for private foundations for 1982-1983 and 1985-1991 and nonprofit charitable organizations for 1982-1983 and 1985-1990 are also available from Statistics of Income. The individual, private foundation, and charitable organization files are the only microdata files that can be released to the public.

Migration Data

(Price depends on the request.)

Compilations are available showing migration patterns, from where to where, by State and county, based on year-to-year changes in the individual income tax return address. Data are also available for selected time periods (according to the years in which the returns were filed) between 1978 and 1993 and include counts of the number of returns and the number of personal exemptions (which can be used to approximate population). Tabulations are available as hard copy for all years, on magnetic tape for all years except 1983, and diskette starting with 1989. (Compilations showing State-to-State migration flows only are also accessible through the SOI electronic bulletin board starting with 1988; see next page.)

County Income Data

(Price depends on the request.)

Tables present adjusted gross income by source and number of personal exemptions (which can be used to approximate population) reported on individual income tax returns for Income Years 1982 and 1984 through 1992. Data are available as hard copy or on magnetic tape for each year, or on diskette starting with 1988. (County income data starting with 1990 are available on the SOI electronic bulletin board; see next page.)

ZIP Code Area Data

(Price depends on the request.)

Recent statistics are available for Income Year 1991 only, either on computer tape or diskette, showing the number of individual income tax returns, the number of personal exemptions (which can be used to approximate population), adjusted gross income, and income tax, by 5-digit ZIP Code.

Other Unpublished Tabulations

(Price depends on the request.)

Unpublished tabulations are also available, including detailed tables underlying those published in the *SOI Bulletin*. Special tabulations may also be produced, depending on the availability of resources.

Other Publications

The following Statistics of Income publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, by calling (202) 512-1800. The reports may also be obtained by using the order form following this section or write:

Superintendent of Documents
P. O. Box 371954
Pittsburgh, PA 15250-7954.

If you determine from the Government Printing Office that any of the next three items is out-of-print, please telephone the Statistical Information Services Office on (202) 874-0410, for assistance.

Statistics of Income (SOI) Bulletin

Quarterly Publication 1136, Stock No. 748-005-00000-5
Subscription price, \$26.00; Single copy price, \$14.00

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole

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proprietorships and on partnerships, as well as from periodic or special studies of particular interest to tax analysts and administrators and to economists. Historical tables include data from SOI, as well as on tax collections and refunds by type of tax.

Statistics of Income – 1991, Corporation Income Tax Returns

Publication 16, Stock No. 048-004-02322-6

Price \$20.00

This report presents data on corporation income tax returns with accounting periods that ended July 1990 through June 1991, that are more comprehensive than those published earlier in the *SOI Bulletin*.

Presents information on:

- receipts;
- deductions;
- net income;
- taxable income;
- income tax;
- tax credits;
- assets; and
- liabilities.

Data are classified by:

- industry;
- accounting period;
- size of total assets; and
- size of business receipts.

Statistics of Income – 1992, Individual Income Tax Returns

Publication 1304, Stock No. 048-004-02334-2

Price \$14.00

This report presents more comprehensive and complete data on individual income tax returns for 1992 than those published earlier in the *SOI Bulletin*.

Presents information on:

- sources of income;
- exemptions;
- itemized deductions; and
- tax computations.

Data are presented by:

- size of adjusted gross income; and
- marital status.

The following Statistics of Income publication is available

from Statistics of Income by writing to the Director at the address shown at the beginning of this section.

Turning Administrative Systems Into Information Systems--1994

Publication 1299 – Free of Charge

This report is the third edition of the IRS' methodology reports series, which documents technological and methodological changes in Statistics of Income programs and other related statistical uses of administrative records. Previous volumes in the series were called *Statistics of Income and Related Administrative Record Research*. Topics featured are:

- overview of SOI;
- some results from the use of administrative records;
- balancing privacy and efficiency;
- issues in sample design and estimation;
- record linkage;
- nonresponse trends in government surveys;
- innovations in imputation methodology;
- quality improvement efforts; and
- data preparation techniques.

SOI Electronic Bulletin Board

Since June 1992, over 900 files have been added to the SOI electronic bulletin board system (BBS) and are available for access. They include data from recent *SOI Bulletin* publications for returns covering individuals, corporations, partnerships, sole proprietorships and estates. The BBS also contains files on personal wealth and international topics, such as foreign tax credits and Controlled Foreign Corporations, as well as tax collections and refunds from the IRS administrative system.

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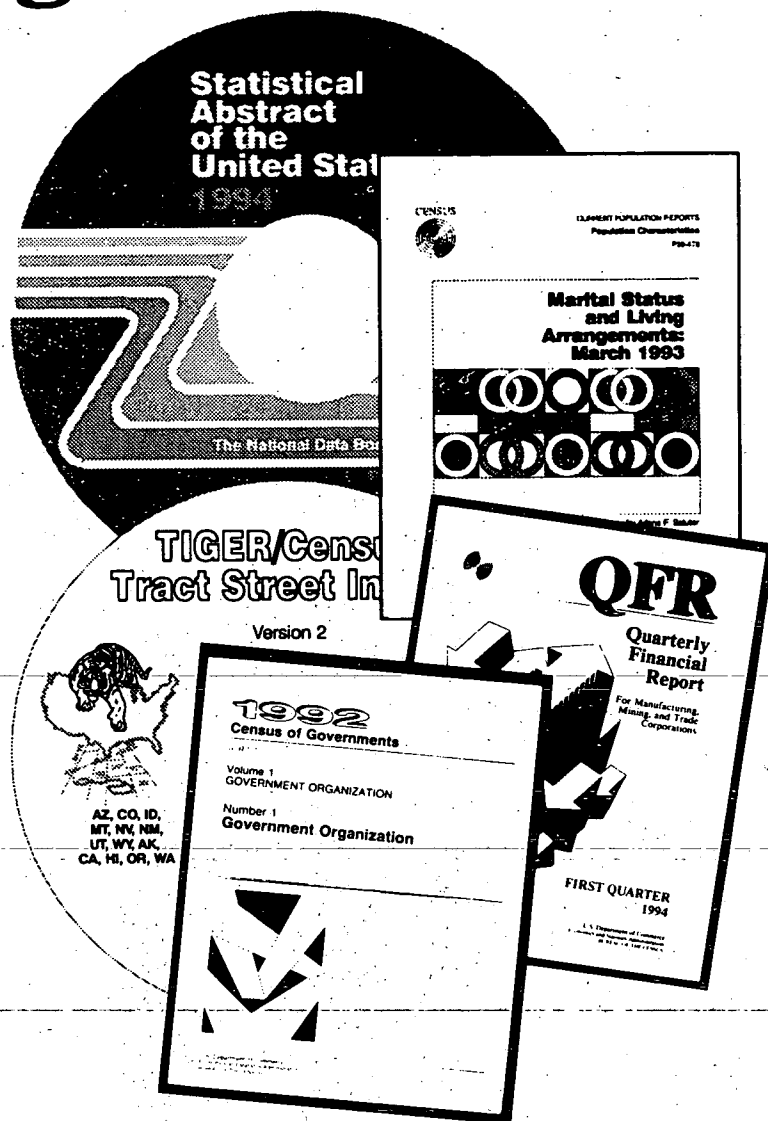
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