

# Figure K

## Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2006

[Coefficients of variation are percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
<b>All industries</b>	<b>0.36</b>	<b>0.14</b>	<b>0.19</b>	<b>0.20</b>
Agriculture, forestry, fishing, and hunting	5.06	3.84	4.26	4.21
Mining	9.51	1.70	1.43	1.79
Utilities	17.80	1.33	0.62	0.68
Construction	3.60	2.50	1.35	1.37
Manufacturing	7.30	0.66	0.39	0.41
Wholesale trade	7.23	1.45	0.66	0.65
Retail trade	4.40	1.58	1.09	1.09
Transportation and warehousing	8.28	1.43	1.86	1.88
Information	6.84	0.48	0.63	0.71
Finance and insurance	2.95	0.18	1.04	1.18
Real estate and rental and leasing	0.80	0.62	2.16	2.20
Professional, scientific, and technical services	4.09	2.05	1.15	1.24
Management of companies	10.32	1.55	3.09	3.60
Administrative and support and waste management and remediation services	7.31	4.11	3.11	3.27
Educational services	14.10	9.32	10.16	10.47
Health care and social assistance	2.93	2.47	1.25	1.29
Arts, entertainment, and recreation	8.42	3.64	2.94	2.94
Accommodation and food services	4.67	2.52	2.19	2.18
Other services	7.03	8.16	5.33	5.38
Nature of business not allocable	64.36	71.08	98.32	70.00

Item [1]	Coefficients of variation—continued
	All industries
	(5)
Number of partnerships	0.36
Number of partners	1.49
Total assets	0.14
Total income	0.19
Business receipts	0.18
Total deductions	0.20
Cost of goods sold	0.26
Interest paid	0.76
Taxes and licenses	0.52
Depreciation	0.84
Ordinary business income	0.53
Ordinary business loss	1.36
Interest income	0.56
Portfolio income (loss) distributed directly to partners	0.60
Net rental real estate income	1.90
Net rental real estate loss	2.73
Other net rental income	6.07
Other net rental loss	7.62
Total net income (loss)	0.73
Total income (loss) minus total deductions available for allocation	1.18
Total receipts	0.30

[1] All data items are displayed in Table 1, except for Total income (loss) minus total deductions.