

Partnership Returns, 2001

by Bill Pratt and Maureen Parsons

The number of partnerships and partners, as well as total assets, all increased for 2001. The number of partnership returns for 2001 increased by 3.6 percent from the previous year. For 2001, there were 2,132,117 active partnerships compared to 2,057,500 for 2000. After 3 consecutive years of decline, the number of partners increased by 4.2 percent from 13.7 million for 2000 to 14.2 million for 2001. Total assets increased in every industrial division, resulting in an increase for all partnerships of 25.9 percent, from \$6.7 trillion for 2000 to \$8.4 trillion for 2001. Partnerships classified in the combined finance, insurance, real estate, and rental and leasing division, especially those classified in real estate, continued to dominate the statistics.

Partnership Overview

Partnerships again recorded increases in their number, and in their total assets and total net income (less deficit) (Figure A). For 2001, the number of partnerships increased 3.6 percent to 2,132,117 (Table 1). Since 1994, partnerships have been increasing at an average annual rate of 4.8 percent. Previously, they had declined each year for 5 consecutive years. As in the past, the combined finance, insurance, real estate, and rental and leasing division accounted for the largest increase. The goods production division showed the second largest increase, 6.8 percent, from 153,458 to 163,888. The number of partners increased by 4.2 percent to 14,231,604 from 13,659,967 (Figures A and B). This increase reversed the decline of the 3 previous years.

Total partnership net income (less deficit) increased by 2.7 percent from \$269.0 billion for 2000 to \$276.3 billion for 2001 (Figures A and C). The largest decrease occurred in the information division as a result of a \$7.4-billion increase in the net deficit, from \$3.5 billion for 2000 to \$10.9 billion for 2001 (Figure D) [1]. The number of partnerships reporting a positive amount for net income increased by 3.1 percent from 1,261,240 to 1,301,040, almost the same as for 2000 (Table 2). Net income for these partner-

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Figure A

Partnership Annual Percentage Increase or Decrease for Tax Years 1990-2001

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)
1990.....	-5.0	-7.3	-3.2	0.4	17.7
1991.....	-2.5	-7.6	7.8	(¹)	28.9
1992.....	-2.0	-0.4	5.0	6.2	100.5
1993.....	-1.2	-0.7	11.6	13.3	55.3
1994.....	1.8	-4.1	8.4	14.9	23.3
1995.....	5.8	4.1	18.4	17.7	30.0
1996.....	4.6	0.4	23.9	23.4	35.9
1997.....	6.3	3.3	23.9	25.5	15.9
1998.....	5.5	-3.2	22.9	17.2	10.8
1999.....	4.4	-1.9	17.0	19.0	22.4
2000.....	6.2	-11.0	11.6	26.7	17.8
2001.....	3.6	4.2	25.9	6.4	2.7

¹ Less than 0.05 percent.

ships increased by 8.8 percent, from \$410.0 billion to \$446.1 billion. (Total net income (less deficit) is defined and explained in the Explanation of Selected Terms section.)

Total Receipts

Total receipts from operations and investments increased \$172.7 billion (6.3 percent) to \$2.9 trillion for 2001. (See the Explanation of Selected Terms section for the definition of total receipts.) Figure E shows the composition of total receipts by industrial division. The goods production division reported \$646.5 billion in total receipts, which is the largest amount. Business receipts, the largest component of total receipts, increased 10.5 percent, from \$2.1 trillion for 2000 to \$2.3 trillion for 2001. (See the Explanation of Selected Terms section for the definition of business receipts.) Figure E shows the composition of total receipts by industrial division.

Total Assets

Total assets of partnerships reporting balance sheet data increased by 25.9 percent, from \$6.7 trillion for 2000 to \$8.4 trillion for 2001 (Figure D). The combined finance, insurance, real estate, and rental and leasing division reported 75.3 percent of the total for all partnerships, \$6.3 trillion (Figure F). The division reporting the next largest percentage share of total

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Figure B

Number of Partnerships and Partners, by Selected Industrial Groups, Tax Years 2000-2001

Industry grouping	Number of partnerships		Percentage increase or decrease (-)	Number of partners		Percentage increase or decrease (-)
	2000	2001		2000	2001	
	(1)	(2)	(3)	(4)	(5)	(6)
All Industries.....	2,057,500	2,132,117	3.6	13,659,967	14,231,604	4.2
Raw materials and energy production.....	142,468	147,370	3.4	960,943	1,024,758	6.6
Agriculture, forestry, fishing, and hunting.....	113,931	117,343	3.0	423,845	441,203	4.1
Mining.....	26,084	27,269	4.5	474,588	480,910	1.3
Utilities.....	2,453	2,757	12.4	62,510	102,645	64.2
Goods production.....	153,458	163,888	6.8	611,574	537,078	-12.2
Construction.....	115,509	127,374	10.3	401,783	375,567	-6.5
Manufacturing.....	37,950	36,514	-3.8	209,791	161,511	-23.0
Distribution and transportation of goods.....	175,246	171,885	-1.9	818,387	901,077	10.1
Wholesale trade.....	31,345	37,061	18.2	124,600	118,359	-5.0
Retail trade.....	116,960	109,341	-6.5	372,006	348,323	-6.4
Transportation and warehousing.....	26,941	25,483	-5.4	321,782	434,395	35.0
Information.....	26,945	26,091	-3.2	313,726	236,835	-24.5
Finance, insurance, real estate, and rental and leasing.....	1,157,453	1,209,882	4.5	9,180,367	9,574,602	4.3
Finance and insurance.....	251,657	261,682	4.0	3,380,669	3,130,890	-7.4
Securities, commodity contracts, and other financial investments and related activities.....	207,691	208,209	0.2	2,729,732	2,671,094	-2.1
Funds, trusts, and other financial vehicles.....	31,886	37,922	18.9	538,118	347,586	-35.4
Other finance and insurance.....	12,080	15,551	28.7	112,819	112,210	-0.5
Real estate and rental and leasing.....	905,796	948,200	4.7	5,799,697	6,443,712	11.1
Real estate.....	876,340	916,432	4.6	5,457,893	6,086,704	11.5
Lessors of residential buildings and dwellings.....	309,954	303,340	-2.1	2,012,243	2,184,871	8.6
Lessors of nonresidential buildings (except miniwarehouses).....	318,866	346,366	8.6	1,617,364	1,878,580	16.2
Lessors of miniwarehouses and self-storage units.....	11,194	12,875	15.0	79,894	62,391	-21.9
Lessors of other real estate property.....	64,023	68,219	6.6	435,771	424,751	-2.5
Other real estate.....	172,303	185,631	7.7	1,312,621	1,536,112	17.0
Rental and leasing services and lessors of nonfinancial intangible assets.....	29,457	31,767	7.8	341,805	357,008	4.4
Professional and business services.....	190,337	196,905	3.5	795,131	906,117	14.0
Professional, scientific, and technical services.....	135,905	143,045	5.3	521,880	544,001	4.2
Management of companies (holding companies).....	16,736	15,345	-8.3	183,682	240,835	31.1
Administrative and support and waste management and remediation services.....	37,696	38,516	2.2	89,569	121,282	35.4
Education, health and social services.....	49,790	49,929	0.3	265,435	250,532	-5.6
Leisure, accommodation and food services.....	97,168	104,765	7.8	527,590	626,525	18.8
Other services.....	61,643	58,454	-5.2	170,285	163,173	-4.2
Nature of business not allocable.....	2,991	2,948	-1.4	16,528	10,906	-34.0

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

Figure C

Partnership Total Net Income (Less Deficit), Tax Years 2000-2001

[Money amounts are in thousands of dollars]

Item	2000	2001	Increase or decrease (-)	Percentage increase or decrease (-)
	(1)	(2)		
Total net income (less deficit) ¹.....	268,990,758	276,334,824	7,344,066	2.7
Net income (less deficit) from trade or business.....	119,168,367	114,217,614	-4,950,753	-4.2
Portfolio interest income.....	82,322,875	84,801,548	2,478,673	3.0
Portfolio dividend income.....	20,921,231	23,420,217	2,498,986	11.9
Portfolio royalty income.....	5,958,686	7,926,721	1,968,035	33.0
Other portfolio income (less deficit).....	5,667,366	2,752,897	-2,914,469	-51.4
Real estate rental income (less deficit).....	35,041,911	42,801,431	7,759,520	22.1
Net income (less deficit) from other rental activity.....	-89,676	414,396	504,072	562.1

¹ Total net income (less deficit) is discussed in the Explanation of Terms section.

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

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Figure D

Partnership Total Net Income (Less Deficit), Total Receipts, and Total Assets, by Selected Industrial Groups, Tax Years 2000-2001

[Money amounts are in thousands of dollars]

Industry grouping	Total net income (less deficit)		Percentage increase or decrease (-)	Total receipts		Percentage increase or decrease (-)	Total assets		Percentage increase or decrease (-)
	2000	2001		2000	2001		2000	2001	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All Industries.....	268,990,758	276,334,824	2.7	2,720,989,339	2,893,669,026	6.3	6,694,142,838	8,428,217,379	25.9
Raw materials and energy production.....	19,719,407	19,026,858	-3.5	200,460,286	241,583,131	20.5	302,543,720	327,390,852	8.2
Agriculture, forestry, fishing, and hunting.....	214,073	678,466	216.9	23,744,246	26,413,370	11.2	70,038,087	80,817,679	15.4
Mining.....	15,897,595	13,958,241	-12.2	66,144,554	71,436,379	8.0	115,132,569	125,251,859	8.8
Utilities.....	3,607,739	4,390,151	21.7	110,571,487	143,733,383	30.0	117,373,064	121,321,314	3.4
Goods production.....	27,604,604	32,723,044	18.5	574,870,131	646,461,891	12.5	439,075,644	478,503,956	9.0
Construction.....	10,320,134	10,538,118	2.1	146,435,694	163,202,995	11.5	132,073,900	141,499,133	7.1
Manufacturing.....	17,284,470	22,184,926	28.4	428,434,437	483,258,896	12.8	307,001,743	337,004,822	9.8
Distribution and transportation of goods.....	9,720,744	7,392,978	-23.9	550,900,136	551,863,235	0.2	227,650,480	235,894,565	3.6
Wholesale trade.....	6,492,177	5,736,041	-11.6	242,196,415	226,513,235	-6.5	75,537,881	66,951,013	-11.4
Retail trade.....	552,588	-257,736	-146.6	261,162,411	275,272,703	5.4	77,356,811	83,443,965	7.9
Transportation and warehousing.....	2,675,978	1,914,673	-28.4	47,541,310	50,077,297	5.3	74,755,788	85,499,587	14.4
Information.....	-3,497,340	-10,946,478	-213.0	158,054,886	173,292,329	9.6	353,349,967	395,591,089	12.0
Finance, insurance, real estate, and rental and leasing.....	151,255,053	158,647,001	4.9	713,450,638	714,705,521	0.2	4,787,869,371	6,342,945,465	32.5
Finance and insurance.....	99,656,212	99,627,703	-0.0	496,164,501	486,880,693	-1.9	2,943,541,492	4,274,360,390	45.2
Securities, commodity contracts, and other financial investments and related activities.....	71,575,463	73,962,599	3.3	411,250,701	417,026,324	1.4	2,329,087,502	3,527,531,617	51.5
Funds, trusts, and other financial vehicles.....	22,643,874	18,906,463	-16.5	58,320,129	41,664,777	-28.6	468,188,139	586,201,492	25.2
Other finance and insurance.....	5,436,876	6,758,642	24.3	26,593,671	28,189,593	6.0	146,265,850	160,627,281	9.8
Real estate and rental and leasing.....	51,598,841	59,019,298	14.4	217,286,137	227,824,828	4.9	1,844,327,880	2,068,585,075	12.2
Real estate.....	52,349,504	60,247,087	15.1	198,232,661	204,596,140	3.2	1,747,242,457	1,966,785,682	12.6
Lessors of residential buildings and dwellings.....	9,223,637	9,210,852	-0.1	43,656,467	38,598,627	-11.6	488,646,022	536,738,199	9.8
Lessors of nonresidential buildings (except miniwarehouses).....	29,444,691	34,964,530	18.7	63,291,200	64,060,359	1.2	784,971,775	875,358,218	11.5
Lessors of miniwarehouses and self-storage units.....	632,452	859,152	35.8	1,678,419	1,672,554	-0.3	19,852,316	25,469,747	28.3
Lessors of other real estate property.....	4,494,557	4,089,379	-9.0	9,923,094	11,316,122	14.0	102,470,878	113,756,888	11.0
Other real estate.....	8,554,167	11,123,173	30.0	79,683,481	88,948,479	11.6	351,301,466	415,462,630	18.3
Rental and leasing services and lessors of nonfinancial intangible assets.....	-750,663	-1,227,789	-63.6	19,053,476	23,228,688	21.9	97,085,423	101,799,393	4.9
Professional and business services.....	52,016,784	58,779,337	13.0	285,023,238	308,835,918	8.4	347,336,644	393,300,332	13.2
Professional, scientific, and technical services.....	42,945,726	49,938,292	16.3	209,108,322	227,203,056	8.7	93,239,385	103,278,898	10.8
Management of companies (holding companies).....	7,299,884	6,153,157	-15.7	33,486,804	35,598,522	6.3	227,690,643	261,100,908	14.7
Administrative and support and waste management and remediation services.....	1,771,173	2,687,888	51.8	42,428,112	46,034,340	8.5	26,406,615	28,920,526	9.5
Education, health and social services.....	9,833,909	11,434,487	16.3	82,287,974	93,918,565	14.1	51,918,918	57,419,074	10.6
Leisure, accommodation and food services.....	1,517,441	-1,647,586	-208.6	139,659,517	144,812,684	3.7	172,531,531	183,621,069	6.4
Other services.....	824,433	901,189	9.3	15,935,008	17,874,809	12.2	11,355,597	13,367,324	17.7
Nature of business not allocable.....	-4,276	23,996	661.2	347,526	320,942	-7.6	510,966	183,653	-64.1

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

assets was goods production, which reported a 5.7-percent share (Figure F). However, 25 percent of all partnerships--generally those with total assets of less than \$600,000 and total receipts of less than \$250,000--were not required to file a balance sheet with their returns. For those that did file balance sheets, Table 3 presents the data, by industry and by profit status.

Allocations to Partners

Partnerships are not taxed directly. Instead, their income, credits, and deductions flow through to the partners for inclusion on the partners' own tax returns. Table 5 presents data showing the different types of partnership income (or losses) and deductions allocated to partners for selected industry groups. These data were obtained from Schedule K,

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Figure E

Total Receipts by Industrial Division, Tax Year 2001

[Money amounts are in thousands of dollars]

Item	All industries	Raw materials and energy production	Goods production	Distribution and transportation of goods	Information	Finance, insurance, real estate, and rental and leasing
	(1)	(2)	(3)	(4)	(5)	(6)
Total receipts	2,893,669,026	241,583,131	646,461,891	551,863,235	173,292,329	714,705,521
Business receipts.....	2,278,200,526	218,165,813	619,030,150	537,461,986	158,779,118	239,939,772
Ordinary Income from other partnerships and fiduciaries.....	37,145,568	2,218,613	4,661,016	1,441,073	3,182,834	16,687,065
Farm net profit.....	3,080,330	3,047,104	3,216	201	--	23,347
Net gain, noncapital assets.....	6,664,457	1,460,332	410,849	522,291	798,873	2,063,608
Other income from trade or business.....	137,370,907	4,094,783	13,468,196	9,470,609	3,177,326	87,009,527
Portfolio income, total.....	244,149,733	6,275,499	6,572,765	1,762,336	4,198,081	202,567,152
Interest income.....	84,801,548	1,843,252	2,302,869	979,471	1,835,614	71,549,301
Dividend income.....	23,420,217	142,579	1,387,883	157,897	183,772	19,626,275
Royalty income.....	7,926,721	2,352,947	887,440	24,070	1,137,448	2,349,323
Net short-term capital gain.....	25,499,930	48,655	103,257	39,776	31,616	24,183,253
Net long-term capital gain.....	98,142,947	1,835,141	1,878,036	559,563	1,006,107	80,726,250
Other portfolio income.....	4,358,370	52,925	13,279	1,560	3,524	4,132,749
Net gain (less deficit) from sales or exchanges of business property (section 1231).....	44,348,523	3,793,163	930,146	591,927	2,575,992	33,358,065
Other income.....	60,521,423	1,683,970	705,021	281,580	481,514	53,937,727
Real estate rental net income.....	77,143,213	620,554	446,794	158,364	6,430	74,932,389
Other rental net income.....	5,044,347	223,301	233,738	172,867	92,161	4,186,870

Item	Professional and business services	Education, health and social services	Leisure, accommodation and food services	Other services	Nature of business not allocable
	(7)	(8)	(9)	(10)	(11)
Total receipts	308,835,918	93,918,565	144,812,684	17,874,809	320,942
Business receipts.....	265,429,463	88,017,684	133,961,896	17,267,790	146,854
Ordinary Income from other partnerships and fiduciaries.....	7,656,958	376,615	910,571	10,823	--
Farm net profit.....	4,115	--	2,143	203	--
Net gain, noncapital assets.....	1,003,906	162,170	212,354	30,075	--
Other income from trade or business.....	9,620,810	4,211,465	6,061,549	256,498	144
Portfolio income, total.....	19,843,471	649,523	1,896,153	210,808	173,944
Interest income.....	4,957,911	269,958	943,265	118,824	1,082
Dividend income.....	1,780,500	13,287	50,896	52,241	24,888
Royalty income.....	1,084,299	--	91,194	--	--
Net short-term capital gain.....	968,124	2,199	119,885	3,163	--
Net long-term capital gain.....	10,940,516	359,320	653,459	36,580	147,975
Other portfolio income.....	112,121	4,759	37,453	--	--
Net gain (less deficit) from sales or exchanges of business property (section 1231).....	1,457,328	308,889	1,288,971	44,041	--
Other income.....	3,164,166	70,480	196,613	352	--
Real estate rental net income.....	599,725	75,263	251,408	52,286	--
Other rental net income.....	55,976	46,477	31,025	1,932	--

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

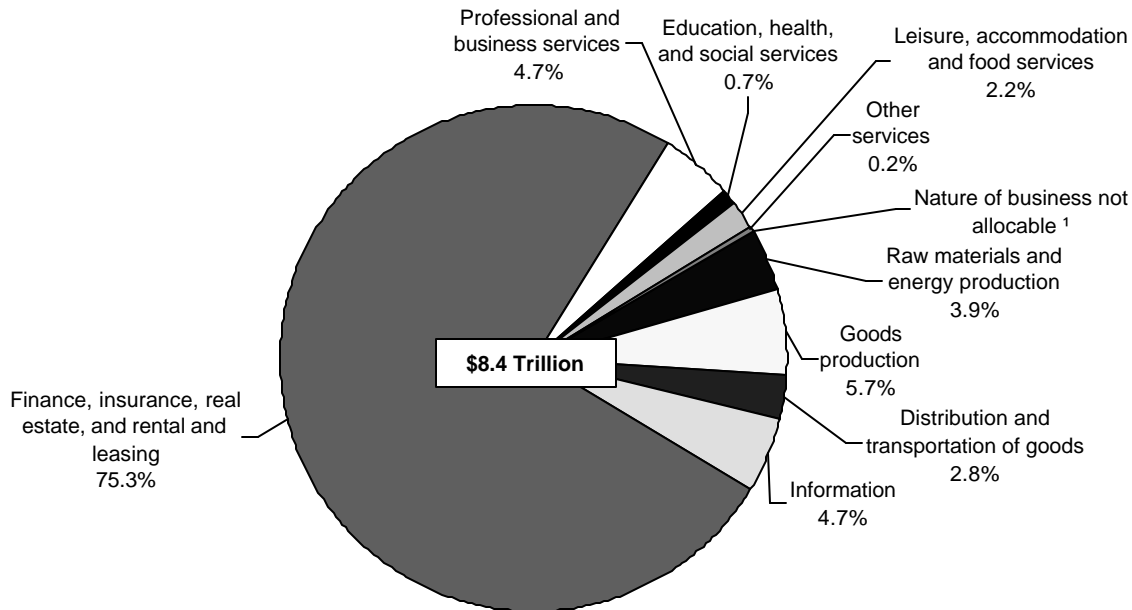
Partners' Shares of Income, Credits, Deductions, etc., of the partnership return, which reports each component in total and by type of partner. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities.

Total income (less deficit) from trade or business available for allocation, before deductions, decreased

by 24.0 percent, from \$555.5 billion for 2000 to \$422.1 billion, after increases of more than 20 percent for the prior 2 years (see Table 5). Separately stated deductions (such as charitable contributions and investment interest expense) for all partnerships increased by 11.0 percent, from \$91.7 billion for 2000 to \$101.8 billion.

Figure F

Percentage of Partnership Total Assets by Industrial Division, Tax Year 2001



¹ Less than 0.05 percent.

NOTE: Detail may not add to 100 percent because of rounding.

The difference between total income (less deficit) and total deductions resulted in \$320.3 billion of income (less loss) available for allocation to partners. This is a decrease of \$143.4 billion, or 30.9 percent, from the \$463.8 billion available for 2000. Of the net amount available for allocation, after deductions, for 2001, almost \$ 315.5 billion, or 98.5 percent, were identified as allocated by type of partner. The difference between the amount allocated and the amount available for allocation was due to some partnerships failing to report allocations, by type of partner, on their returns as originally filed.

Despite the overall decrease in allocations, partners classified as individuals received 44.5 percent of the total allocated income for 2001, up from 36.5 percent for 2000. Partners classified as corporations received 29.5 percent of the income allocated, similar to the 29.3 percent received for 2000. Individuals who were general partners were again the principal category of income recipients for 2001, receiving 24.7 percent of the total, which is a greater share than the 18.8-percent share reported for the prior year.

Individuals who were limited partners in the businesses classified in the combined finance, insurance, real estate, and rental and leasing division received the largest allocation (\$40.0 billion), 12.7 percent of the total reported allocations for all partnerships. For 2000, individuals who were limited partners in this division received \$57.3 billion, or 12.9 percent of total allocations reported by all partnerships.

Allocations in the real estate industry grouping decreased by 6.5 percent to \$89.3 billion, from \$95.5 billion for 2000. Continuing a recent trend, allocations to individuals who were limited partners in real estate were positive for the ninth consecutive year. Historically, partners in this industry group receive net losses. In addition, allocations to both general and limited corporate partners in real estate, another group that traditionally receives net losses, were again positive for 2001.

Finance, Insurance, Real Estate, and Rental and Leasing
The combined finance, insurance, real estate, and

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rental and leasing division continued to represent the majority of the data for 2001 (Figures B and D). Partnerships classified in this division accounted for 56.7 percent of all partnerships, 67.3 percent of all partners, and 75.3 percent of partnership total assets. For 2001, there were 1,209,882 partnerships classified in this division. This was an increase of 52,429, or 4.5 percent over 2000, the largest increase of any division. This division also showed the largest increase in number of partners of 394,235, or 4.3 percent over 2000.

Partnerships classified in this combined division accounted for more than 57.4 percent of total partnership net income (less deficit), almost the same as the 56.2-percent share reported for the prior year. Total net income (less deficit) rose by 4.9 percent, from \$151.3 billion to \$158.6 billion (Figure D). For 2001, the combined finance, insurance, real estate, and rental and leasing division accounted for 97.5 percent of rental real estate net income (less deficit), which is consistent with the percentages for 1999 and 2000.

Historically, partnerships classified in real estate have dominated the statistics for the number of partnerships and partners, as well as the financial data. These partnerships reported positive total net income (less deficit) for 8 consecutive years, starting with 1994, after reporting total net deficits every year on record until then. Table 1, which contains financial data classified by industry group, shows that the real estate, and rental and leasing sector reported total net income (less deficit) from all sources at \$59.0 billion

for 2001. This was 21.4 percent of the total for all industries. The 948,200 partnerships classified in real estate, alone reported total assets of \$2.1 trillion, 24.5 percent of the total reported for all partnerships. Overall, this industry group accounted for 44.5 percent of partnerships and 45.3 percent of partners.

For 2001, rental real estate net income (less loss) for partnerships increased 22.1 percent to \$42.8 billion, up from \$35.0 billion for 2000. Partnerships classified in real estate accounted for \$41.0 billion, or 95.7 percent, of this total. Prior to 1994, the real estate operators and lessors of buildings industry (comparable to the real estate industry group) had not reported positive rental real estate net income since 1960.

Rental Real Estate Net Income (Less Deficit)
Table 4 presents data from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. Rental real estate net income (less deficit) for all partnerships increased \$7.8 billion, from \$35.0 billion for 2000 to \$42.8 billion (Figure G). Gross income from rental real estate income increased to \$292.3 billion for 2001, from \$263.9 billion for 2000. Rental expenses increased from \$232.5 billion to \$255.1 billion. This was the seventh consecutive year that partnerships reported a positive amount for rental real estate net income (less deficit). Prior to this recent trend, partnerships had not reported a positive amount since 1980. Almost 96 percent, \$41.0 billion, of the rental real estate net income (less deficit) was reported by partnerships in the real estate industry group. Among partnerships

Figure G

Partnership Real Estate Rental Income (Less Deficit) for Selected Industrial Groups, Tax Years 2000-2001

[Money amounts are in thousands of dollars]

Industry grouping	2000	2001	Increase or decrease (-)	Percentage increase or decrease (-)
	(1)	(2)	(3)	(4)
All industries	35,041,911	42,801,431	7,759,520	22.1
Finance, insurance, real estate, and rental and leasing.....	34,108,783	41,724,404	7,615,621	22.3
Real estate.....	33,387,775	40,965,821	7,578,046	22.7
Lessors of residential buildings and dwellings.....	5,687,189	5,574,499	-112,690	-2.0
Lessors of nonresidential buildings (except miniwarehouses).....	23,829,910	30,772,080	6,942,170	29.1
Lessors of miniwarehouses and self storage units.....	629,699	841,882	212,183	33.7
Lessors of other real estate property.....	3,345,996	3,128,760	-217,236	-6.5
Other real estate activities.....	-105,018	648,600	753,618	717.6

Partnership Returns, 2001

classified in this industry group (75.1 percent), about \$30.8 billion of rental real estate net income (less deficit) were reported by lessors of nonresidential buildings (except miniwarehouses), a slight increase of the 71.4-percent share reported for 2000.

Professional and Business Services

For 2001, the professional and business services division reported 21.3 percent of total income (less deficit) for all partnerships, even though this division only accounted for 9.2 percent of all partnerships. In the amount of total income (less deficit) reported, this division was second only to the combined finance, insurance, real estate, and rental and leasing division, which reported 57.4 percent of the total income (less deficit) from trade or business and accounted for 56.7 percent of all partnerships. Although the professional and business services division reported only 4.7 percent of the total assets for all partner-

ships, it accounted for 44.3 percent of total net income (less deficit) from trade or business. Partnerships in this division reported an increase of \$6.5 billion, or 14.7 percent, in total net income (less deficit) from trade or business, despite an overall decrease for all partnerships of \$5.0 billion, or 4.2 percent.

Entity Types

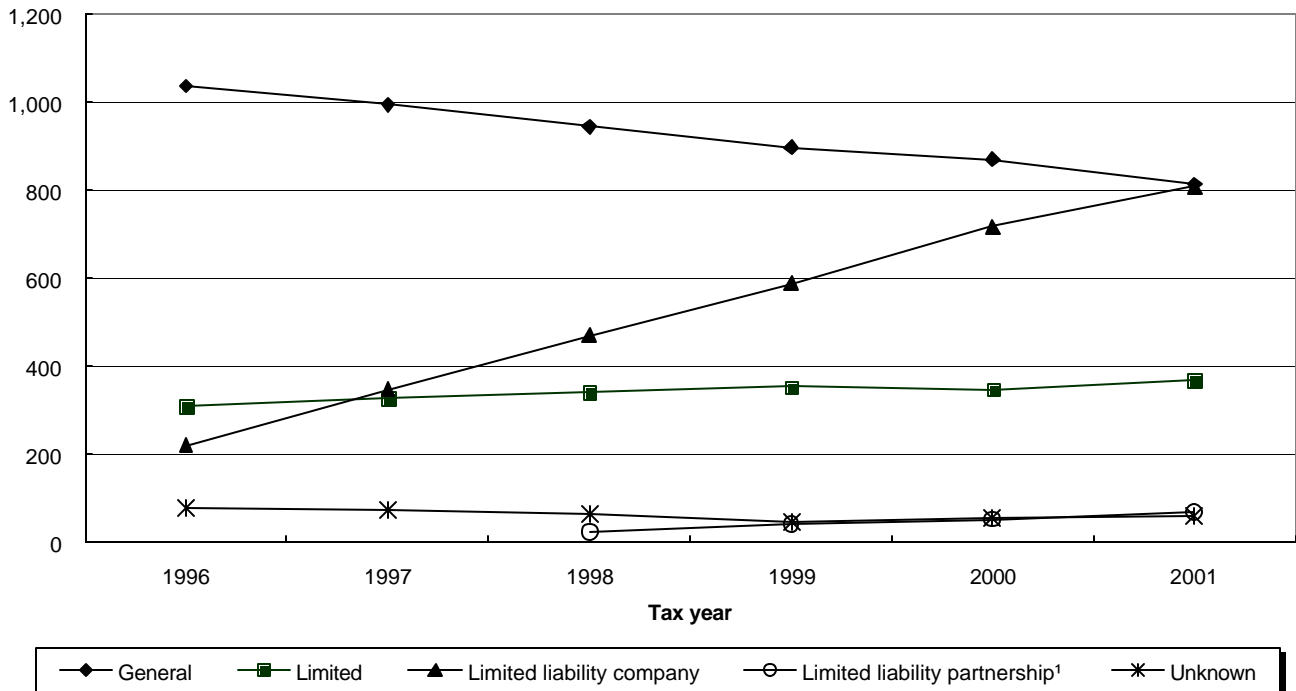
Partnerships classified themselves into five distinct entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, and foreign partnership or "other" partnership--as well as certain partnerships that did not indicate an entity type. (See the Explanation of Selected Terms section for the definitions of various entity types.)

Figure H presents the trend in partnership entity types for the period 1996 to 2001. The number of limited liability companies (LLC's) increased almost

Figure H

Number of Partnerships by Entity Type, Tax Years 1996-2001

Thousands of returns



¹ Limited Liability Partnerships (LLP's) were added to the partnership return as an entity type for 1998.

NOTE: Data for foreign partnerships are not shown because entity type 'Foreign Partnership' was not added to the partnership return until 2000.

Partnership Returns, 2001

fourfold during this period, from 221,498 to 808,692. During this same period, the number of general partnerships declined 21.4 percent, from 1,037,584 to 815,525. Total net income for both general and limited partnerships, as well as for LLC's and limited liability partnerships (LLP's), increased for 2001 (Figure I).

The number of general partnerships with positive net income decreased (Figure J), while the number of limited partnerships, and limited liability companies with "positive" net income both increased for 2001. For 2001, the number of partners for both limited liability companies and general partnerships increased, while the number of partners for limited partnerships decreased (Figure K) [2].

Limited Liability Companies

Limited liability company (LLC) data filed on the partnership reporting form for Federal tax reporting purposes are included in partnership statistics. As shown in Figure K, the number of limited liability

companies (LLC's) increased rapidly after 1993, the first year that the LLC form type was included on the partnership reporting form. Tax Year 2001 marked the second consecutive year the number of LLC's was more than double the number of limited partnerships (369,150) (Figures J and L). For 2001, they accounted for 37.9 percent of all partnership returns, compared to 34.9 percent for 2000. Even so, general partnerships were still the largest type of partnership entity, 38.2 percent of the total.

As with other partnership entity types, most LLC's (12.6 percent) were classified in the combined finance, insurance, real estate, and rental and leasing division (Table 6). Within that division, most were classified in the real estate and rental and leasing sector. Almost one-quarter were classified in the services sectors. The professional and business services division alone accounted for 12.2 percent of all LLC's.

The \$2.8 trillion of total assets reported by LLC's represents a 29.3-percent increase from the \$2.2

Figure I

Partnership Total Net Income or Deficit, by Type of Entity and Profit Status, Tax Years 1991-2001

[Money amounts are in billions of dollars]

Tax year	Total net income (less deficit)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships ¹		Other ²	
		Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1991	21.4	78.3	40.2	35.1	51.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992	42.9	81.3	35.1	40.5	43.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993	66.7	86.1	30.1	50.3	39.9	1.1	0.8	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994	82.2	91.2	29.0	56.0	38.1	3.7	1.7	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995	106.8	98.4	29.0	70.2	37.7	10.0	5.2	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996	145.2	102.1	28.5	97.7	42.3	24.4	12.0	n.a.	n.a.	n.a.	n.a.	4.0	0.1
1997	168.2	103.8	24.0	109.0	46.1	40.1	23.0	n.a.	n.a.	n.a.	n.a.	9.4	1.0
1998	186.6	95.5	22.8	117.4	51.1	58.7	34.1	14.1	1.1	n.a.	n.a.	12.2	2.2
1999	228.4	95.7	21.2	135.9	48.4	82.7	48.0	21.3	0.9	n.a.	n.a.	12.8	1.4
2000	269.0	98.8	20.5	146.4	49.5	112.0	64.3	24.5	2.0	9.7	1.7	18.6	3.1
2001	276.3	104.7	21.1	158.4	57.5	130.3	83.3	28.7	2.2	11.3	3.1	12.6	2.5

n.a.—Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

¹ The number of foreign partnerships, as identified by the taxpayer in answer to a tax return question, increased from 2,974 for 2000 to 5,105 for 2001, a 71.7-percent increase. Prior to 2000, foreign partnerships didn't have to be separately identified, and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships or limited liability companies.

² Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Partnership Returns, 2001

Figure J

Number of Partnerships by Type of Entity and Profit Status, Tax Years 1991-2001

[Number of partnerships are in thousands]

Tax year	Total	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships ¹		Other ²	
		Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1991.....	1,515	726	519	130	141	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992.....	1,485	732	482	124	147	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993.....	1,468	726	450	136	139	8	9	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994.....	1,494	716	447	148	135	26	22	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995.....	1,581	739	428	157	138	60	59	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996.....	1,654	719	397	177	134	110	111	n.a.	n.a.	n.a.	n.a.	4	1
1997.....	1,759	708	361	197	132	178	171	n.a.	n.a.	n.a.	n.a.	9	4
1998.....	1,855	649	296	206	137	257	213	17	9	n.a.	n.a.	42	29
1999.....	1,937	620	278	224	130	318	271	28	14	n.a.	n.a.	35	17
2000.....	2,058	589	283	215	134	383	335	32	21	1	2	40	21
2001.....	2,132	552	263	237	132	429	380	40	29	3	2	40	25

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

¹ The number of foreign partnerships, as identified by the taxpayer in answer to a tax return question, increased from 2,974 for 2000 to 5,105 for 2001, a 71.7-percent increase. Prior to 2000, foreign partnerships didn't have to be separately identified, and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships or limited liability companies.

² Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Figure K

Number of Partners by Type of Entity and Profit Status, Tax Years 1991-2001

[Number of partners are in thousands]

Tax year	Total	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships ¹		Other ²	
		Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1991.....	15,801	2,714	1,822	6,605	4,661	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1992.....	15,735	2,708	1,713	6,337	4,977	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1993.....	15,627	2,665	1,680	6,521	4,676	51	33	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1994.....	14,990	2,657	1,737	5,885	4,398	241	72	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1995.....	15,606	2,897	1,772	6,378	3,846	491	222	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
1996.....	15,662	3,023	1,543	6,457	3,568	634	401	n.a.	n.a.	n.a.	n.a.	25	11
1997.....	16,184	2,837	1,577	6,924	3,243	855	669	n.a.	n.a.	n.a.	n.a.	61	16
1998.....	15,663	2,602	1,089	6,761	2,564	1,128	750	99	43	n.a.	n.a.	399	227
1999.....	15,353	2,465	1,025	6,767	2,177	1,298	969	153	53	n.a.	n.a.	360	85
2000.....	13,660	2,463	1,127	4,713	1,755	1,440	1,259	211	119	81	30	234	227
2001.....	14,232	2,267	996	4,454	2,569	1,739	1,493	233	107	71	22	199	80

n.a.--Data not available. Thus, data for these types of partnerships are not included in the totals for all partnerships (column 1).

¹ The number of foreign partnerships, as identified by the taxpayer in answer to a tax return question, increased from 2,974 for 2000 to 5,105 for 2001, a 71.7-percent increase. Prior to 2000, foreign partnerships didn't have to be separately identified, and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships or limited liability companies.

² Other partnerships are those which checked the "Other" box, Form 1065, Schedule B, Line 1, Type of Entity, or did not check a box.

NOTES: Detail may not add to totals because of rounding. Limited liability companies, limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Breakeven returns are included in the "deficit" columns.

Partnership Returns, 2001

Figure L

General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items by Industrial Division, Tax Years 2000-2001

[Money amounts are in thousands of dollars]

Tax year, industrial division	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2000									
All industries.....	872,045	3,589,880	78,303,407	348,973	6,468,292	96,954,517	718,704	2,699,227	47,691,767
Raw materials and energy production.....	85,906	324,715	4,522,270	18,768	486,511	8,550,331	31,091	125,927	3,129,289
Goods production.....	68,471	175,951	7,247,093	9,955	200,918	11,030,036	68,657	214,163	8,323,080
Distribution and transportation of goods.....	90,456	204,866	2,871,685	6,751	400,441	6,254,473	66,454	184,457	-247,482
Information.....	13,219	42,889	3,602,254	1,432	212,712	-211,229	11,669	56,646	-6,992,323
Finance, insurance, real estate, and rental and leasing.....	450,342	2,336,088	36,316,392	282,842	4,672,552	62,051,604	369,854	1,519,333	35,736,720
Professional and business services.....	69,801	191,981	16,475,067	12,842	221,997	5,995,515	85,394	259,380	7,614,986
Education, health and social services.....	18,575	116,885	4,304,398	3,412	38,939	1,624,602	22,102	89,169	2,395,896
Leisure, accommodation and food services.....	39,022	116,345	2,329,470	10,221	220,496	1,567,106	42,332	169,473	-2,367,237
Other services.....	35,126	78,461	636,527	2,183	12,015	84,034	20,445	70,448	110,878
Nature of business not allocable.....	1,126	1,698	-1,748	568	1,709	8,046	707	10,233	-12,040
2001									
All industries.....	815,525	3,263,549	83,647,778	369,150	7,023,431	100,969,007	808,692	3,231,921	47,055,843
Raw materials and energy production.....	82,103	327,610	2,602,601	22,234	501,243	9,916,306	32,102	161,645	3,223,556
Goods production.....	65,601	163,647	12,008,892	10,352	118,290	10,316,364	78,794	233,432	9,939,021
Distribution and transportation of goods.....	80,122	178,553	3,314,587	8,743	474,614	5,230,109	71,576	199,767	-1,451,918
Information.....	9,847	26,814	3,339,960	1,897	137,948	-5,755,095	12,360	65,831	-7,786,135
Finance, insurance, real estate, and rental and leasing.....	422,023	2,116,393	37,792,985	294,795	5,208,109	70,221,084	425,433	1,824,436	35,597,326
Professional and business services.....	64,985	183,475	18,233,667	12,076	223,115	8,630,160	99,006	373,336	7,750,095
Education, health and social services.....	16,615	77,262	4,027,645	4,503	46,945	1,997,597	23,796	106,246	3,185,360
Leisure, accommodation and food services.....	39,615	111,693	1,751,704	11,673	297,163	195,204	46,672	197,442	-3,480,295
Other services.....	33,885	76,479	580,595	2,278	14,411	171,768	17,942	63,315	80,401
Nature of business not allocable.....	729	1,622	-4,858	598	1,592	45,508	1,011	6,470	-1,569

trillion in total assets reported for 2000. Total assets for LLC's were 33.4 percent of the total assets reported by all partnerships. The largest amount of total assets was reported by LLC's classified in the combined finance, insurance, real estate, and rental and leasing division, \$2.0 trillion. Within this division, LLC's classified in the security, commodity contracts, and other financial investments industry group accounted for half of the total.

Total net income (less deficit) for LLC's decreased slightly from \$47.7 billion for 2000 to \$47.1 billion for 2001. For 2001, total net income (less deficit) for LLC's was 17.0 percent of the total net income (less deficit) reported by all partnerships, down from 17.7 percent for 2000. (See the "Explanation of Selected Terms" section for more information on limited liability companies.)

Electronically Filed (EF) Partnership Returns

Although the Internal Revenue Service (IRS) had offered the optional use of electronic media for filing partnership returns since 1986, beginning in Tax Year 2000, partnerships with more than 100 partners were required to file their returns electronically. However, the IRS could waive the electronic filing rules if the partnership demonstrated that a hardship would result from the requirement to file its return electronically. Also, in some instances, partnerships were excluded from filing electronically if the software was unavailable for one or more of the required tax forms. Additionally, partnerships that met the following conditions were excluded from the electronic filing mandate:

- Form 1065-B returns (Electing Large Partnerships)

Partnership Returns, 2001

Figure L--Continued

General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items by Industrial Division, Tax Years 2000-2001--Continued

[Money amounts are in thousands of dollars]

Tax year, industrial division	Limited liability partnerships			Other companies			No response		
	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)	Number of partnerships	Number of partners	Total net income (less deficit)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
2000									
All industries.....	53,259	330,809	22,557,696	2,974	110,748	7,939,214	55,380	247,605	3,358,137
Raw materials and energy production.....	1,866	7,793	468,745	601	2,899	2,670,050	4,203	12,548	-8,808
Goods production.....	2,330	9,597	35,673	243	2,817	508,910	3,594	7,705	76,087
Distribution and transportation of goods.....	2,978	9,446	101,764	75	189	76,634	8,479	18,865	431,602
Information.....	71	204	791,586	23	54	-9,403	512	1,189	-144,524
Finance, insurance, real estate, and rental and leasing.....	22,697	172,604	1,365,535	1,877	103,767	4,548,979	24,320	167,556	2,584,873
Professional and business services.....	14,921	102,422	18,696,547	137	983	130,782	7,136	16,727	309,609
Education, health and social services.....	4,732	16,856	1,175,566	2	4	-16,416	926	2,969	200,707
Leisure, accommodation and food services.....	1,945	6,541	-74,747	17	35	29,676	3,457	13,168	-87,006
Other services.....	1,157	2,536	-2,671	--	--	--	2,730	6,812	-6,284
Nature of business not allocable.....	562	2,811	-302	--	--	--	22	66	1,881
2001									
All industries.....	68,817	340,223	26,479,896	5,105	93,723	8,151,087	59,837	209,041	1,597,436
Raw materials and energy production.....	3,901	15,051	-63,503	304	1,181	3,264,125	6,633	15,312	64,446
Goods production.....	3,680	9,011	-6,838	124	698	169,018	5,231	11,784	55,105
Distribution and transportation of goods.....	3,486	31,648	104,484	169	380	106,659	7,612	15,753	49,801
Information.....	271	2,288	492,115	145	448	-931,561	1,568	3,500	-170,910
Finance, insurance, real estate, and rental and leasing.....	35,039	144,860	1,075,042	3,886	89,366	5,715,454	24,860	130,692	1,004,204
Professional and business services.....	14,111	108,309	23,025,256	401	1,472	-173,762	6,151	14,091	415,083
Education, health and social services.....	3,358	15,512	1,929,994	--	--	--	1,513	3,089	91,514
Leisure, accommodation and food services.....	2,416	8,450	-72,033	76	179	1,153	3,867	9,725	30,232
Other services.....	2,274	4,529	-2,295	--	--	--	2,075	4,439	70,720
Nature of business not allocable.....	282	564	-2,327	--	--	--	328	657	-12,757

NOTE: The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other figures because companies classified as limited liability partnerships (LLP), foreign partnerships, or "other" were not included in this figure due to the small number of returns. There were 5,105 partnerships classified as foreign and 68,817 partnerships classified as LLP's. There were also 55,380 partnerships classified as "other."

- Form 1065 with a foreign address
- Returns filed under sections 501(d)(3) or 761(a) of the Internal Revenue Code
- Fiscal Year Partnership Returns with a tax period ending after August 31, 2002
- Short Period Returns

There were 22,793 partnerships that filed electronically for 2001, a significant increase over the 7,165 that filed electronically for 2000. These 22,793 partnerships represented 4 million partners for 2001, compared to just over 3 million partners for 2000.

Electing Large Partnerships

Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced for Tax Year 1998. Unlike a regular partnership that reports the

partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through the net amounts to partners. There were only 99 partnerships that filed Form 1065-B for 2001, which was a slight increase from the 97 filed for 2000. The 71,901 partners reported for 2001 are a decrease from the 81,520 partners for 2000. Total assets increased from \$10.8 billion for 2000 to \$13.5 billion for 2001. Total net income (less deficit) increased to \$299.3 million from \$258.7 million for 2000.

September 11, 2001, Terrorist Attack Returns
In reaction to the terrorist attack which took place on September 11, 2001, the IRS allowed affected

Partnership Returns, 2001

partnerships with accounting periods ending in 2000 an extension of time to file their returns. Although terrorist attack returns had Tax Year 2000 accounting periods, they are included in the 2001 statistics because of their late filing. Partnerships indicated a "Terrorist Attack" status on their returns by including the statement "September 11 Terrorist Attack" at the top of page 1 of the return.

There were 4,701 terrorist attack returns identified for 2001, which is 0.2 percent of all partnership returns. Total assets reported for these returns were \$368.4 billion, 4.4 percent of all partnerships. Total net income (less deficit) was \$7.5 billion, 2.7 percent of the total for all partnerships (Figure M).

Almost 60 percent of these returns are classified in the finance, insurance, real estate, and rental and leasing division, followed by the leisure, accommodation, and food services division with 13 percent, and in the professional and business services division with 11 percent.

Summary

For 2001, the number of partnerships, number of partners, total assets, and total net income (less

deficit) all increased, while the number of partnerships grew 3.6 percent over 2000. The number of partners increased 4.2 percent, total assets increased 25.9 percent, and total net income (less deficit) increased 2.7 percent.

- The information division and the leisure, accommodation, and food services division were the only two divisions to report a net deficit for 2001. The information division reported a deficit of \$10.9 billion. The leisure accommodation, and food services division shows a net deficit of \$1.6 billion for 2001, after posting \$1.5 billion of positive net income for 2000.
- All sectors except for the information division and the leisure, accommodation, and food services division reported positive income (less deficit) allocated to partners. The largest amounts of income were once again allocated to general and limited partners who were individuals, \$78.1 billion and \$62.4 billion, respectively.
- For the fifth consecutive year, partnerships reported positive rental real estate income (less

Figure M

Partnership Returns Indicating September 11th Terrorist Attack Filing Extension, by Selected Industrial Groups, Tax Year 2001

[Money amounts are in thousands of dollars]

Item	All industries	Finance, insurance, real estate, and rental and leasing	Finance and insurance	Real estate	Professional and business services	Leisure, accommodation and food services
	(1)	(2)	(3)	(4)	(5)	(6)
Number of terrorist attack returns	4,701	2,744	1,132	1,609	510	627
Number of partners.....	204,654	134,608	126,904	7,687	4,147	39,302
Total assets.....	368,425,212	342,641,024	318,372,320	23,612,913	14,219,760	1,167,423
Total income from trade or business.....	23,352,685	17,558,921	16,780,591	397,344	3,681,712	610,922
Total trade or business deductions.....	20,128,160	14,353,605	13,695,236	257,751	2,160,228	536,156
Net income (less deficit) from trade or business.....	3,224,525	3,205,316	3,085,355	139,592	1,521,483	74,766
Portfolio income (less deficit) distributed						
directly to partners.....	50,112,775	40,400,016	37,816,704	2,234,196	5,141,898	679,768
Interest income.....	3,001,437	2,774,214	2,477,440	294,325	172,295	6,987
Dividend income.....	994,374	925,101	863,442	61,659	66,269	--
Royalty income.....	14,942	8,541	8,541	--	6,351	--
Net short-term capital gain (less loss).....	1,193,860	1,990,116	1,895,869	94,247	-806,809	--
Net long-term capital gain (less loss).....	7,426,465	6,781,892	6,667,099	114,792	522,534	--
Other portfolio income (less deficit).....	236,718	234,470	108,229	126,241	1,914	--
Real estate rental income (less loss).....	77,586	83,321	88,391	-45,769	-5,165	-514
Net income (less deficit) from other rental activity.....	-1,912	-3,058	-1,706	-1,352	1,145	--
Total net income (less deficit)	7,547,668	7,227,906	6,629,693	574,697	1,764,293	81,239

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deficit). The amount of rental real estate income (less deficit) reported by partnerships classified in the real estate industrial group, alone increased by 22.7 percent, from \$33.4 billion for 2000 to \$41.0 billion for 2001.

Data Sources and Limitations

Tax Year 2001 statistics are estimates based on a stratified probability sample of 36,217 returns selected from a population of 2,270,785 partnerships. Tax Year 2001 covers returns processed by the IRS during Calendar Year 2002. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, 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 industry group, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary income (loss) from a trade or business and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.12 percent to 100 percent, and were weighted to represent the total population. Some returns were ruled "out of scope" because they had no activity or duplicated other returns already in the study. This resulted in a final sample of 35,090 returns, and an estimated overall active population of 2,132,117.

In reaction to the 2001 terrorist attack, the IRS allowed affected partnerships an extension to file their Tax Year 2000 returns. This is similar to the treatment of such natural disasters as floods or earthquakes. These returns were not filed until after the partnership sample selection period ended, and were not included in the 2000 sample or population. Those returns that met the sample selection criteria were included in the 2001 sample [3].

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 N 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.

Explanation of Selected Terms

Assets and Liabilities.--A partnership was required to provide balance sheet information, in general, only if it 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 that did not provide this information. However, in the event that a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet schedule.

Figure N

Partnership Coefficients of Variation for Industrial Division and Selected Items, Tax Year 2001

[Coefficients of variation are percentages]

Industrial division	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries¹	0.28	0.40	3.50	2.80
Raw materials and energy production.....	3.66	1.65	1.60	1.67
Goods production.....	2.88	1.19	0.84	0.84
Distribution and transportation of goods.....	2.79	1.17	0.78	0.78
Information.....	6.31	1.38	1.16	1.13
Finance, insurance, real estate, and rental and leasing.....	0.68	0.53	1.30	1.35
Professional and business services.....	2.75	1.39	0.97	1.05
Education, health, and social services.....	3.50	3.39	1.62	1.72
Leisure, accommodation, and food services.....	3.59	2.23	1.70	1.72
Other services.....	5.45	7.28	4.70	4.74
Item	Coefficients of variation--continued			
	(5)			
Number of partnerships.....	0.28			
Number of partners.....	3.25			
Business receipts.....	0.35			
Portfolio interest income.....	0.94			
Cost of goods sold.....	0.52			
Depreciation.....	0.80			
Taxes and licenses.....	0.97			
Net income from trade or business.....	0.73			
Net deficit from trade or business.....	1.45			

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

Partnership Returns, 2001

Business Receipts.--Business receipts represent the gross amounts received from trade or business activities. No adjustment was made to business receipts to include rental real estate activity, which was separately reported on the partnership return. This activity is the largest amount of gross receipts for such industry groups as real estate.

Electing Large Partnerships.--Partnerships that had 100 or more partners in the preceding year could elect to file Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, in lieu of the more general Form 1065. Unlike a regular partnership that reports the partner's allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and passes through net amounts to partners.

Electronically Filed (ELF) Partnerships.--Certain partnerships with more than 100 partners were required to file their returns electronically. ELF returns are submitted via electronic media in lieu of paper returns and are verified for mathematical consistency on submission.

Foreign Partnerships.--A foreign partnership is a partnership that is not created or organized in the United States or under the law of the United States or of any State. In general, if a foreign partnership has gross income from trade or business within the United States, or has gross income derived from sources within the United States, it must file a partnership return.

Limited Liability Companies.--Limited liability companies (LLC's) that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by a question on Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the passthrough tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations (S corporations, pass through their income, gains and losses, deductions, and credits to their partners for tax purposes, like partnerships). For example, unlike S corporations, LLC's are not limited in the number and type of owners. Also, unlike partners in limited partnerships, all members of LLC's are afforded limited liability protection, even if they actively participate in the management of the busi-

ness. In some cases, LLC's filed on corporation income tax returns, or as sole proprietorships on individual income tax returns. LLC data reported on these returns were not included in this article.

Limited Liability Partnerships.--Limited liability partnerships (LLP's) file Form 1065 *U.S. Partnership Return of Income*. They were identified by their responses to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLP's are available in some States, only for professional partnerships, such as law firms or accounting firms. A partner in an LLP receives liability protection from the actions of other partners, but is liable for the partnership debts as well as for the consequences of his or her own actions.

Nonrecourse Loans.--Nonrecourse loans are those liabilities of the partnership for which no partner bears the economic risk of loss.

North American Industry Classification System.--Starting with the 1998 partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC). Like the SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into "sectors," "sub-sectors," "industry groups," and "industries." SIC used the terms "industrial division," "major group," and "industry." Although the complete NAICS system uses twenty sectors, for presentation purposes, the partnership data in this article have been grouped into the following industrial divisions:

- raw materials and energy production, which includes:
 - agriculture, forestry, fishing, and hunting,
 - mining, and
 - utilities;
- goods production, which includes:
 - construction and
 - manufacturing;
- distribution and transportation of goods, which includes:
 - wholesale trade,
 - retail trade, and
 - transportation and warehousing;
- information;
- finance, insurance, real estate, and rental and leasing, which includes:
 - finance and insurance, and
 - real estate and rental and leasing;

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- professional and business services, which includes:
 - professional, scientific, and technical services,
 - management of companies, and
 - administrative and support and waste management and remediation services;
- education, health and social services, which includes:
 - educational services, and
 - health care and social assistance;
- leisure, accommodation, and food services, which includes:
 - arts, entertainment, and recreation, and
 - accommodation and food services;
- all other services; and
- nature of business not allocable.

This aggregation structure is a combination of the sectors, except public administration, included in the complete NAICS. The broadest industry classification of data in these tables, called the “industrial division,” was created for SOI purposes. Within the industrial divisions, data are classified according to NAICS into “industrial sectors.” Data within industrial sectors are classified into “industry groups.” The most detailed classification in these tabulations is the “industry” [4].

Partnership industries were determined from which activity the business derived the largest percentage of its “total receipts.” Total receipts for industry coding purposes only, were defined as the sum of: gross receipts, or sales; ordinary income from other partnerships, estates, and trusts; net farm profit and net gain from Form 4797, *Sales of Business Property*; other income; gross income from other rental activities; portfolio interest income; portfolio dividends; portfolio royalty income; net short-term capital gains; net long-term capital gains; other portfolio income; gross rents from rental real estate; net gain from the disposition of property from rental real estate activities; and net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary. Total receipts for partnership industry coding purposes differ from total receipts used elsewhere in this article and defined under *Total Receipts* in this section.

Partner.--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 is limited to 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 a relationship between two or more entities or persons that 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*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, 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 and even if all of its members are nonresident aliens.

Total Net Income (Less Deficit).--Through Tax Year 1986, total net income (less deficit) was reported on Form 1065 as “ordinary income (loss)”. As a result of tax law changes and tax form revisions, beginning in 1987, Statistics of Income studies began computing a similar net income (less deficit) figure as the sum of:

- ordinary income or loss from trade or business;
- portfolio income allocated directly to partners (excluding net short-term and long-term capital gains and losses, and, prior to 1994, 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 measure of overall partnership profits or losses, which enables comparisons with net income (less deficit) reported for years before 1987. The profit status of a partnership is determined, based on the sum of these four amounts. Partnerships where the sum of these four amounts equals zero are included with loss partnerships.

Partnership Returns, 2001

Total Receipts.--Total receipts are computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. They are the sum of positive income received by partnerships for the specific items listed below: (Negative amounts or losses are included in the statistics as deduction items.)

- 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 net 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 allocated to partners.

Therefore, total receipts in *Bulletin* Table 1 differ from the total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue of the *Statistics of Income Bulletin*, in that certain income and deduction items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code

section 1231, other portfolio income, and other income) are excluded from Table 11.

Notes and References

- [1] Throughout the text, references are made to Tax Year 2000 data. For further information concerning Tax Year 2000 data, see Pratt, Bill, "Partnership Returns, 2000," *Statistics of Income Bulletin*, Fall 2002, Volume 22, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were published for 1939, 1946, 1947, and 1953, only. The individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts of the number of partnerships since 1917 are available from the Statistics of Income Division, Internal Revenue Service.
- [2] Owners of a limited liability company are referred to as "members" instead of partners.
- [3] For further information, see McMahon, Paul, "Proxies in Administrative Records Surveys," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 2003.
- [4] For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System, United States*, Executive Office of the President, Office of Management and Budget. <http://www.ntis.gov/naics>.

SOURCE: IRS, *Statistics of Income Bulletin*, Fall 2003, Publication 1136. (Rev. 12-03.)

Partnership Returns, 2001

Table 1.--All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups

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

Item	All industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					Support activities for agriculture and forestry
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting and trapping	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships.....	2,132,117	147,370	117,343	59,760	41,425	6,502	1,847	7,809
Number of partners.....	14,231,604	1,024,758	441,203	225,099	122,586	67,885	5,378	20,255
Total assets.....	8,428,217,379	327,390,852	80,817,679	27,736,044	28,686,171	18,121,189	1,767,624	4,506,650
Income and deductions from trade or business:								
Total income.....	2,462,461,787	228,986,645	22,646,977	4,614,031	6,822,840	3,242,546	1,456,506	6,511,054
Business receipts.....	2,278,200,526	218,165,813	18,573,227	2,198,140	5,504,218	3,076,549	1,393,973	6,400,347
Ordinary income from other partnerships and fiduciaries.....	37,145,568	2,218,613	165,750	89,026	*22,963	*32,274	*6,628	*14,860
Farm net profit.....	3,080,330	3,047,104	3,046,120	2,055,771	986,516	*829	--	*3,004
Net gain, noncapital assets.....	6,664,457	1,460,332	423,683	139,959	240,504	10,166	*24,794	8,261
Other income.....	137,370,907	4,094,783	438,196	131,135	68,640	122,728	31,111	84,582
Total deductions.....	2,348,244,173	215,012,916	23,256,242	4,146,904	7,880,206	3,642,947	1,365,234	6,220,951
Cost of sales and operations.....	1,338,114,656	150,889,073	12,562,835	1,429,013	4,282,002	1,775,710	720,048	4,356,063
Inventory, beginning of year.....	128,324,181	2,830,420	1,075,822	107,975	560,437	122,531	*110,147	174,732
Purchases.....	887,515,286	114,480,821	8,779,467	852,062	3,151,509	854,220	*381,300	3,540,376
Cost of labor.....	53,029,403	2,471,190	654,338	131,699	150,518	*87,759	*76,316	208,046
Additional inventory costs (section 263A).....	10,498,054	772,646	91,153	204	*72,291	*12,492	1,604	*4,562
Other costs.....	394,187,103	33,833,728	3,289,182	469,520	1,035,237	788,321	245,087	751,016
Less: Inventory, end of year.....	138,604,738	3,533,063	1,327,127	132,447	687,990	89,614	*94,406	322,670
Salaries and wages.....	230,874,139	3,637,076	1,341,102	221,228	315,086	176,757	*37,485	590,546
Guaranteed payments to partners.....	26,762,540	686,687	561,333	192,986	222,296	93,960	*7,518	44,573
Rent paid.....	42,276,815	1,310,385	207,787	40,180	48,441	25,895	17,504	75,767
Interest paid.....	97,278,387	5,278,469	652,699	63,519	132,845	318,947	71,582	65,805
Taxes and licenses.....	34,626,540	2,142,120	247,224	40,196	40,251	90,926	7,014	68,838
Bad debts.....	12,241,864	159,534	39,758	3,957	5,623	*1,874	*21,973	6,330
Repairs and maintenance.....	12,624,866	1,248,189	229,068	44,824	47,839	41,686	32,202	62,518
Depreciation.....	72,199,421	7,736,342	710,790	115,797	218,399	92,673	113,247	170,673
Depletion.....	453,832	425,010	*52,101	--	--	*52,101	--	--
Retirement plans, etc.....	5,478,146	91,308	22,500	6,606	2,227	*7,453	--	6,214
Employee benefit programs.....	14,413,073	481,548	77,778	11,375	11,090	14,198	*3,085	38,030
Net loss from other partnerships and fiduciaries.....	35,526,353	1,748,347	391,794	14,387	88,073	263,518	*25,682	*134
Farm net loss.....	3,438,913	3,175,491	3,172,142	1,540,427	1,584,563	26,136	--	*21,017
Net loss, noncapital assets.....	4,530,495	91,457	37,577	*1,609	29,779	*4,988	*72	*1,129
Other deductions.....	417,404,132	35,911,880	2,949,751	420,798	851,692	656,125	307,822	713,314
Net income (less deficit) from trade or business..	114,217,614	13,973,729	-609,265	467,127	-1,057,366	-400,401	91,272	290,103
Net income.....	265,512,155	28,758,625	4,345,668	2,140,703	1,039,161	468,896	224,841	472,067
Deficit.....	151,294,542	14,784,896	4,954,933	1,673,575	2,096,527	869,297	133,569	181,964
Portfolio income (less deficit) distributed								
directly to partners.....	152,983,983	5,854,107	1,137,676	392,980	440,627	239,798	7,212	57,059
Interest income.....	84,801,548	1,843,252	425,997	168,917	98,915	141,735	6,861	9,569
Dividend income.....	23,420,217	142,579	47,803	23,904	14,031	6,927	*351	*2,590
Royalty income.....	7,926,721	2,352,947	98,869	11,563	43,819	43,487	--	--
Net short-term capital gain (less loss).....	-11,062,075	-67,181	-23,377	-19,523	-1,122	*1	--	*-2,733
Net long-term capital gain (less loss).....	45,144,675	1,531,502	566,833	197,794	273,757	47,648	--	*47,633
Other portfolio income (less deficit).....	2,752,897	51,008	21,552	*10,326	*11,227	--	--	--
Rental real estate income (less deficit).....	42,801,431	473,673	533,326	324,013	154,085	42,296	--	12,932
Net income.....	77,143,213	620,554	565,509	328,088	159,463	*42,668	--	*35,290
Deficit.....	34,341,782	146,881	32,183	*4,075	*5,378	*371	--	*22,358
Net income (less deficit) from other rental activity..	414,396	189,669	160,184	141,131	21,304	*1,626	*2,724	*6,601
Net income.....	5,044,347	223,301	193,765	167,842	21,324	*1,874	*2,724	--
Deficit.....	4,629,951	33,631	33,581	*26,711	*19	248	--	*6,601
Total net income (less deficit) *.....	276,334,824	19,026,858	678,466	1,146,981	-713,985	-164,330	101,209	308,592
Net income.....	446,069,172	32,972,655	5,276,110	2,680,552	1,278,124	570,479	231,123	515,831
Deficit.....	169,734,347	13,945,797	4,597,644	1,533,572	1,992,109	734,809	129,915	207,239

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Raw materials and energy production--continued					Goods production		
	Total	Mining			Utilities	Total	Construction	
		Oil and gas extraction	Other mining	Support activities for mining			Total	Building, developing, and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships.....	27,269	21,905	4,327	1,036	2,757	163,888	127,374	78,833
Number of partners.....	480,910	437,417	33,846	9,647	102,645	537,078	375,567	264,215
Total assets.....	125,251,859	102,624,223	20,587,963	2,039,674	121,321,314	478,503,956	141,499,133	123,888,798
Income and deductions from trade or business:								
Total income.....	64,479,622	49,625,996	12,706,766	2,146,861	141,860,047	637,573,427	160,291,899	115,731,781
Business receipts.....	60,502,000	46,491,967	11,936,122	2,073,910	139,090,586	619,030,150	156,967,238	112,800,555
Ordinary income from other partnerships and fiduciaries.....	971,986	769,708	*202,278	--	1,080,877	4,661,016	1,454,134	1,424,943
Farm net profit.....	*985	*904	*81	--	--	*3,216	--	--
Net gain, noncapital assets.....	523,325	496,139	23,567	*3,619	513,323	410,849	107,529	50,744
Other income.....	2,481,326	1,867,277	544,718	69,331	1,175,260	13,468,196	1,762,999	1,455,539
Total deductions.....	53,635,592	38,042,403	13,535,783	2,057,405	138,121,083	609,728,251	150,497,949	108,239,722
Cost of sales and operations.....	30,816,019	20,770,972	8,870,465	1,174,582	107,510,219	484,813,543	122,443,102	89,882,468
Inventory, beginning of year.....	1,180,917	452,749	711,237	16,930	573,682	60,107,002	26,298,006	25,620,527
Purchases.....	17,652,010	15,071,468	2,099,020	481,522	88,049,343	266,136,431	40,013,925	32,715,186
Cost of labor.....	1,707,737	363,043	1,162,123	182,570	109,115	26,767,051	7,296,153	2,216,157
Additional inventory costs (section 263A).....	671,012	*359,613	306,512	*4,886	10,480	4,821,089	3,097,012	2,574,163
Other costs.....	11,028,377	5,122,521	5,387,662	518,194	19,516,169	192,336,948	74,910,321	55,239,015
Less: Inventory, end of year.....	1,457,366	631,755	796,090	29,520	748,570	65,896,476	29,594,622	28,878,030
Salaries and wages.....	1,167,365	537,273	480,668	149,425	1,128,609	23,911,973	4,842,245	2,543,081
Guaranteed payments to partners.....	95,543	65,858	*18,946	*10,739	29,811	2,127,252	1,347,362	649,350
Rent paid.....	334,151	135,746	172,519	25,886	768,447	3,398,326	613,496	279,118
Interest paid.....	1,891,520	1,410,261	409,452	71,807	2,734,250	8,302,478	2,190,286	1,841,713
Taxes and licenses.....	1,322,163	981,259	318,962	21,941	572,733	7,818,917	896,169	520,443
Bad debts.....	22,275	11,896	5,313	*5,066	97,501	687,570	139,022	75,420
Repairs and maintenance.....	502,177	152,314	322,931	26,932	516,944	2,275,627	412,964	180,253
Depreciation.....	4,397,812	3,647,696	565,296	184,820	2,627,740	9,633,512	1,147,570	420,863
Depletion.....	340,404	28,694	311,710	--	*32,505	22,698	*1,265	*35
Retirement plans, etc.....	28,917	5,888	20,825	2,205	39,891	1,076,492	118,911	49,048
Employee benefit programs.....	245,727	46,635	193,912	5,180	158,042	2,300,721	212,341	88,599
Net loss from other partnerships and fiduciaries.....	940,171	573,951	328,034	*38,187	416,382	1,056,863	276,523	260,683
Farm net loss.....	*3,349	*650	*2,699	--	--	25,669	*20,885	*20,649
Net loss, noncapital assets.....	43,790	41,282	*2,498	*10	10,089	228,218	8,902	7,075
Other deductions.....	11,484,210	9,632,030	1,511,555	340,625	21,477,918	62,048,393	15,826,907	11,420,923
Net income (less deficit) from trade or business.....	10,844,030	11,583,593	-829,018	89,456	3,738,964	27,845,176	9,793,950	7,492,059
Net income.....	17,689,251	16,370,265	975,565	343,421	6,723,706	47,402,664	14,382,582	11,073,136
Deficit.....	6,845,221	4,786,672	1,804,583	253,965	2,984,742	19,557,488	4,588,632	3,581,077
Portfolio income (less deficit) distributed								
directly to partners.....	3,201,884	2,976,651	218,067	7,166	1,514,547	5,880,467	1,391,385	1,306,146
Interest income.....	793,862	682,847	108,228	2,787	623,393	2,302,869	682,699	579,198
Dividend income.....	84,633	75,972	8,637	*24	10,143	1,387,883	34,183	21,003
Royalty income.....	2,252,434	2,175,903	72,179	*4,351	*1,644	887,440	7,574	*6,043
Net short-term capital gain (less loss).....	-53,373	-51,228	*-2,145	--	9,569	8,679	59,978	61,245
Net long-term capital gain (less loss).....	95,008	63,838	*31,167	3	869,661	1,281,953	603,812	636,176
Other portfolio income (less deficit).....	29,319	29,319	--	--	*136	11,642	3,139	*2,481
Rental real estate income (less deficit).....	-60,375	-85,022	24,647	--	*722	60,295	14,253	16,981
Net income.....	53,817	28,422	25,395	--	*1,228	446,794	326,405	322,810
Deficit.....	114,192	113,444	748	--	506	386,499	312,152	305,830
Net income (less deficit) from other rental activity.....	14,338	4,852	8,387	*1,098	*15,148	227,738	2,321	-204
Net income.....	14,388	4,903	8,387	*1,098	*15,148	233,738	7,947	*2,081
Deficit.....	*51	*51	--	--	--	*6,000	*5,626	*2,285
Total net income (less deficit) ¹.....	13,958,241	14,467,464	-606,940	97,717	4,390,151	32,723,044	10,538,118	8,117,561
Net income.....	20,573,102	19,082,117	1,141,604	349,381	7,123,443	50,583,830	15,132,697	11,722,994
Deficit.....	6,614,861	4,614,653	1,748,544	251,665	2,733,293	17,860,786	4,594,579	3,605,433

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
	Heavy construction	Special trade contractors					Total	Food manufacturing
		Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors		
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships.....	4,755	43,785	5,332	3,195	5,293	29,965	36,514	3,123
Number of partners.....	11,666	99,686	11,691	7,177	11,308	69,510	161,511	16,477
Total assets.....	9,195,848	8,414,487	1,821,214	111,949	677,458	5,803,867	337,004,822	17,665,238
Income and deductions from trade or business:								
Total income.....	20,043,597	24,516,521	3,677,032	742,019	2,524,616	17,572,854	477,281,528	38,881,348
Business receipts.....	19,901,213	24,265,470	3,663,749	740,027	2,522,084	17,339,610	462,062,912	38,327,885
Ordinary income from other partnerships and fiduciaries.....	*8,889	*20,302	*1,720	--	--	*18,582	3,206,883	*18,623
Farm net profit.....	--	--	--	--	--	--	*3,216	*20
Net gain, noncapital assets.....	27,713	29,071	*958	*272	*175	27,667	303,320	30,364
Other income.....	105,783	201,677	10,606	*1,720	2,357	186,994	11,705,197	504,456
Total deductions.....	19,473,880	22,784,347	3,557,981	627,392	2,291,153	16,307,820	459,230,302	38,240,043
Cost of sales and operations.....	17,125,377	15,435,257	2,422,107	428,759	1,635,247	10,949,144	362,370,441	31,791,617
Inventory, beginning of year.....	155,753	521,726	48,389	*628	*60,607	412,101	33,808,996	3,446,569
Purchases.....	1,684,501	5,614,238	969,985	109,219	567,673	3,967,361	226,122,506	24,323,271
Cost of labor.....	1,782,322	3,297,674	600,717	84,758	544,759	2,067,440	19,470,898	1,673,247
Additional inventory costs (section 263A).....	*322,667	200,183	*21,102	*21,925	91	157,065	1,724,076	163,184
Other costs.....	13,249,567	6,421,738	834,667	212,498	508,451	4,866,122	117,426,627	5,930,769
Less: Inventory, end of year.....	69,432	647,159	52,754	*270	*61,472	532,664	36,301,854	3,745,424
Salaries and wages.....	426,835	1,872,329	268,608	*28,062	181,965	1,393,694	19,069,728	1,463,398
Guaranteed payments to partners.....	51,872	646,140	76,404	67,158	107,054	395,523	779,890	84,798
Rent paid.....	68,480	265,898	35,972	*6,406	29,749	193,770	2,784,830	231,542
Interest paid.....	133,520	215,053	58,600	2,019	12,172	142,262	6,112,192	481,312
Taxes and licenses.....	91,684	284,041	42,697	7,064	24,104	210,177	6,922,748	211,206
Bad debts.....	14,380	49,221	6,936	*349	2,402	39,534	548,548	28,331
Repairs and maintenance.....	70,615	162,095	15,675	1,609	14,847	129,965	1,862,663	204,558
Depreciation.....	256,535	470,172	64,080	6,731	28,357	371,004	8,485,942	441,057
Depletion.....	*422	*807	--	--	--	*807	21,433	*3
Retirement plans, etc.....	17,513	52,350	2,941	*76	*3,668	45,665	957,581	44,704
Employee benefit programs.....	26,710	97,032	17,147	*474	8,678	70,732	2,088,379	228,552
Net loss from other partnerships and fiduciaries.....	*8,558	*7,282	2,154	--	--	*5,128	780,340	9,585
Farm net loss.....	*170	*67	--	--	--	*67	*4,784	756
Net loss, noncapital assets.....	*142	1,685	*249	--	--	1,436	219,316	1,737
Other deductions.....	1,181,066	3,224,917	544,411	78,685	242,910	2,358,911	46,221,486	3,016,888
Net income (less deficit) from trade or business..	569,717	1,732,174	119,050	114,627	233,463	1,265,034	18,051,226	641,304
Net income.....	1,137,692	2,171,754	230,310	115,239	268,412	1,557,792	33,020,082	1,179,692
Deficit.....	567,975	439,580	111,260	*612	34,949	292,758	14,968,856	538,388
Portfolio income (less deficit) distributed								
directly to partners.....	31,996	53,243	3,097	*174	2,080	47,892	4,489,082	472,171
Interest income.....	80,051	23,449	2,875	*156	2,821	17,596	1,620,170	36,613
Dividend income.....	11,124	2,056	*222	*18	*203	1,613	1,353,700	10,006
Royalty income.....	--	*1,531	--	--	*20	*1,510	879,867	*1,168
Net short-term capital gain (less loss).....	*-1,400	*134	--	--	*-19	*153	-51,299	710
Net long-term capital gain (less loss).....	-57,812	25,448	--	--	*-945	26,393	678,141	*423,701
Other portfolio income (less deficit).....	33	*626	--	--	--	*626	8,503	*-28
Rental real estate income (less deficit).....	*288	-3,016	-20	*-410	*-486	-2,101	46,043	1,530
Net income.....	350	*3,245	--	--	--	*3,245	120,389	3,839
Deficit.....	*62	*6,261	20	*410	*486	*5,346	74,346	*2,309
Net income (less deficit) from other rental activity..	*5,514	*-2,989	--	*-3,340	--	*352	225,417	1,642
Net income.....	*5,514	*352	--	--	--	*352	225,791	1,642
Deficit.....	--	*3,340	--	*3,340	--	--	*374	--
Total net income (less deficit) *.....	666,727	1,753,830	122,128	111,050	236,023	1,284,630	22,184,926	692,236
Net income.....	1,214,518	2,195,185	232,763	115,003	269,509	1,577,910	35,451,133	1,224,003
Deficit.....	547,791	441,355	110,635	*3,953	33,486	293,281	13,266,207	531,768

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
Number of partnerships	763	388	1,760	*142	2,000	253	2,833	392
Number of partners	2,118	1,061	4,682	*608	6,419	888	8,081	1,467
Total assets	13,109,343	3,304,371	2,044,262	*646,248	3,866,269	5,425,017	3,974,638	82,798,791
Income and deductions from trade or business:								
Total income	14,540,929	5,155,499	4,283,924	*954,943	7,157,668	6,828,505	4,463,744	174,622,607
Business receipts.....	13,771,748	5,133,843	4,131,772	*950,721	7,077,953	6,694,860	4,411,524	170,766,291
Ordinary income from other partnerships and fiduciaries.....	--	*924	*117,789	--	*4,555	--	*3,266	*649,395
Farm net profit.....	*3,166	--	--	--	*30	--	--	--
Net gain, noncapital assets.....	4,737	*719	*790	--	8,495	533	*5,728	93,411
Other income.....	761,279	20,013	33,573	*4,223	66,634	133,112	43,227	3,113,511
Total deductions	13,589,790	5,220,678	4,051,152	*961,071	7,261,953	6,796,553	4,595,557	166,573,892
Cost of sales and operations.....	8,194,193	4,341,315	2,902,408	*848,598	5,807,268	5,509,770	2,682,646	143,564,631
Inventory, beginning of year.....	1,114,952	791,262	688,350	*68,242	632,203	679,152	244,373	2,919,195
Purchases.....	7,526,992	2,799,482	2,188,163	*686,572	4,258,941	2,955,421	1,697,975	87,612,979
Cost of labor.....	124,567	633,386	294,883	*72,078	603,694	561,428	424,609	371,564
Additional inventory costs (section 263A).....	*29,413	*3,534	54,248	*12,680	36,199	183,139	33,668	352,375
Other costs.....	707,598	964,175	488,737	*73,323	1,030,178	1,847,441	578,024	57,541,869
Less: Inventory, end of year.....	1,309,329	850,524	811,973	*64,296	753,947	716,812	296,003	5,290,194
Salaries and wages.....	1,211,599	249,007	339,739	*23,508	431,212	256,792	556,273	1,899,587
Guaranteed payments to partners.....	*27,385	*22,127	33,447	*1,593	50,677	*3,104	42,725	*7,007
Rent paid.....	252,108	29,617	51,337	*4,874	45,684	39,106	94,072	533,558
Interest paid.....	223,993	65,927	63,608	*16,631	115,423	212,847	117,162	1,248,345
Taxes and licenses.....	166,876	30,180	34,977	*4,136	61,214	45,718	53,874	5,022,155
Bad debts.....	11,070	6,977	18,226	*814	9,252	7,705	24,933	37,654
Repairs and maintenance.....	31,211	17,344	6,630	*1,164	41,785	19,241	25,055	539,883
Depreciation.....	328,164	61,933	28,615	*3,647	135,292	145,156	99,521	2,466,258
Depletion.....	--	--	--	--	*79	--	--	95
Retirement plans, etc.....	55,636	14,819	3,525	*1,553	8,769	8,720	10,229	132,930
Employee benefit programs.....	73,791	10,695	24,242	*3,627	28,412	26,855	38,927	218,212
Net loss from other partnerships and fiduciaries.....	*199,092	*2,057	912	--	--	--	*972	*1,280
Farm net loss.....	*4,029	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*73	*596	*355	--	*555	*937	12	*28,828
Other deductions.....	2,810,570	368,084	543,130	*50,925	526,330	519,631	848,848	10,840,997
Net income (less deficit) from trade or business	951,139	-65,178	232,772	*-6,128	-104,285	31,952	-131,813	8,048,716
Net income.....	1,095,514	111,450	385,347	*17,536	228,491	392,306	241,192	9,295,378
Deficit.....	144,375	176,628	152,575	*23,664	332,776	360,354	373,006	1,246,663
Portfolio income (less deficit) distributed directly to partners	82,939	36,846	7,567	*22,439	18,288	16,489	75,694	192,019
Interest income.....	63,810	6,500	5,962	*20,856	6,204	14,158	51,597	155,217
Dividend income.....	*19,117	378	8,459	--	*1,331	*1,023	*19,280	*57,637
Royalty income.....	--	285	*7,092	--	355	213	*1,252	41
Net short-term capital gain (less loss).....	--	-167	--	--	*-199	*579	*3,565	-25,855
Net long-term capital gain (less loss).....	*12	*29,850	-13,947	--	10,549	*721	--	4,979
Other portfolio income (less deficit).....	--	--	--	*1,583	48	*-205	--	--
Rental real estate income (less deficit)	*42,966	*334	--	--	*453	361	*1,870	*-4,369
Net income.....	*43,076	*334	--	--	*504	361	*1,870	*2,636
Deficit.....	*110	--	--	--	*51	--	--	7,005
Net income (less deficit) from other rental activity	164,019	--	--	--	*2,108	537	*433	47
Net income.....	164,019	--	--	--	*2,108	537	*433	47
Deficit.....	--	--	--	--	--	--	--	--
Total net income (less deficit) ¹	1,241,051	-57,681	254,286	*16,312	-93,787	48,039	-57,381	8,257,289
Net income.....	1,381,014	115,545	403,962	*35,090	235,616	403,939	264,727	9,491,412
Deficit.....	139,963	173,226	149,676	*18,778	329,403	355,900	322,109	1,234,123

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Number of partnerships.....	1,999	1,381	1,114	1,314	5,729	2,952	1,174	838
Number of partners.....	51,032	5,518	3,578	3,736	16,416	9,458	4,181	4,015
Total assets.....	74,608,537	10,741,744	5,294,622	15,088,289	10,004,134	16,370,644	20,396,483	7,424,801
Income and deductions from trade or business:								
Total income.....	73,638,046	11,838,757	5,723,113	15,133,950	12,773,981	20,784,932	29,920,428	9,431,749
Business receipts.....	69,689,439	11,675,341	5,600,472	14,883,834	12,602,356	20,627,752	27,092,652	9,004,660
Ordinary income from other partnerships and fiduciaries.....	2,007,580	*12,456	*101,188	*28,129	*56,852	16,850	391	*111,581
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	74,393	4,987	4,095	14,247	26,264	7,926	5,979	5,094
Other income.....	1,866,634	145,974	17,359	207,741	88,510	132,404	2,821,406	310,415
Total deductions.....	67,599,747	11,976,415	5,348,876	16,008,381	12,379,878	17,919,698	31,367,503	9,416,111
Cost of sales and operations.....	47,340,653	9,380,473	4,089,575	13,876,664	9,299,560	13,279,753	22,333,120	6,883,555
Inventory, beginning of year.....	7,248,293	960,564	457,174	2,362,872	1,300,122	3,477,757	2,396,069	1,348,054
Purchases.....	34,374,503	5,826,468	1,830,380	8,164,060	5,055,421	9,761,835	4,564,529	3,948,445
Cost of labor.....	1,423,383	1,293,554	573,101	1,474,058	1,540,465	1,869,762	1,483,414	728,802
Additional inventory costs (section 263A).....	169,986	95,087	36,564	136,926	54,614	72,976	64,599	73,151
Other costs.....	11,338,750	2,225,207	1,700,631	3,875,237	2,471,609	1,623,849	15,503,044	2,023,174
Less: Inventory, end of year.....	7,214,261	1,020,407	508,276	2,136,489	1,182,077	3,526,426	1,678,536	1,238,071
Salaries and wages.....	3,339,790	545,178	281,019	340,932	807,664	1,164,228	3,495,784	644,609
Guaranteed payments to partners.....	62,478	18,957	*16,026	*1,852	155,265	58,113	*15,940	23,092
Rent paid.....	511,556	101,822	48,906	70,398	121,099	108,491	211,166	71,792
Interest paid.....	849,571	413,367	138,419	398,357	305,518	381,792	410,023	151,243
Taxes and licenses.....	362,927	79,771	43,233	67,386	133,898	146,184	145,110	72,549
Bad debts.....	78,550	30,390	9,370	46,642	24,237	34,193	50,010	15,868
Repairs and maintenance.....	406,870	53,278	31,801	45,614	55,707	84,808	121,825	33,199
Depreciation.....	2,305,065	169,134	131,752	377,539	253,228	331,086	551,852	166,449
Depletion.....	*2,102	--	19,155	--	--	--	--	--
Retirement plans, etc.....	166,074	24,488	10,950	24,616	31,649	35,292	62,595	27,745
Employee benefit programs.....	300,452	131,812	24,802	55,955	108,420	187,405	338,271	100,134
Net loss from other partnerships and fiduciaries ..	215,948	16,738	*3,060	*50,564	16,837	*8,580	*212,728	*4,025
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	8,643	4,023	537	350	9,298	7,698	*131,720	*7,152
Other deductions	11,649,068	1,006,983	500,270	651,511	1,057,498	2,092,075	3,287,360	1,214,699
Net income (less deficit) from trade or business..	6,038,299	-137,658	374,238	-874,430	394,102	2,865,234	-1,447,075	15,638
Net income.....	10,092,968	360,943	542,162	425,624	851,805	3,539,584	914,458	657,844
Deficit.....	4,054,669	498,601	167,925	1,300,055	457,702	674,350	2,361,533	642,206
Portfolio income (less deficit) distributed								
directly to partners.....	2,351,474	99,836	21,967	76,258	63,871	2,017	522,869	158,080
Interest income.....	399,629	27,268	21,463	43,367	35,069	143,010	327,463	39,776
Dividend income.....	1,076,044	2,689	*276	*35,713	*1,119	*3,506	*9,820	34,680
Royalty income.....	808,018	1,243	*33	1,835	108	3,269	24,232	8,371
Net short-term capital gain (less loss).....	20,420	--	--	--	-23,249	-930	*7,509	*-12,269
Net long-term capital gain (less loss).....	40,592	68,536	174	*-4,657	50,824	*-146,868	*153,846	*87,523
Other portfolio income (less deficit).....	*6,770	100	21	--	--	30	--	--
Rental real estate income (less deficit).....	*-60,873	59	*109	*237	*6,190	*1,575	*1,823	*53,823
Net income.....	*2,299	59	*182	*237	*6,190	*1,912	*1,823	*53,823
Deficit.....	63,172	--	*73	--	--	*337	--	--
Net income (less deficit) from other rental activity..	39,711	653	704	*834	*2,237	36	7,723	226
Net income.....	39,711	653	704	*834	*2,237	36	7,723	226
Deficit.....	--	--	--	--	--	--	--	--
Total net income (less deficit) 1.....	8,307,599	-105,646	396,843	-792,445	438,825	3,016,659	-1,076,014	152,514
Net income.....	11,387,767	378,798	557,993	448,953	882,131	3,648,990	942,436	760,369
Deficit.....	3,080,168	484,444	161,150	1,241,398	443,306	632,331	2,018,450	607,855

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Goods production--continued			Distribution and transportation of goods				
	Manufacturing--continued			Total	Wholesale trade			Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing		Total	Durable goods	Nondurable goods	Total
(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
Number of partnerships.....	692	2,949	4,718	171,885	37,061	21,612	15,449	109,341
Number of partners.....	1,903	8,868	13,006	901,077	118,359	64,078	54,281	348,323
Total assets.....	28,395,603	879,294	14,966,495	235,894,565	66,951,013	27,603,416	39,347,597	83,443,965
Income and deductions from trade or business:								
Total income.....	22,153,046	3,194,379	15,799,979	548,896,160	225,477,353	59,137,284	166,340,069	274,299,352
Business receipts.....	21,124,439	3,166,062	15,329,312	537,461,986	221,893,229	58,386,746	163,506,483	269,020,205
Ordinary income from other partnerships and fiduciaries.....	*61,988	*10,234	*5,082	1,441,073	514,310	53,427	460,883	208,610
Farm net profit.....	--	--	--	*201	--	--	--	--
Net gain, noncapital assets.....	8,485	*740	6,335	522,291	72,833	28,580	44,253	121,292
Other income.....	958,135	17,343	459,251	9,470,609	2,996,981	668,531	2,328,451	4,949,246
Total deductions.....	22,078,650	3,079,699	14,764,655	542,805,030	220,148,016	56,549,016	163,598,999	274,941,528
Cost of sales and operations.....	18,057,092	2,313,593	9,873,957	431,037,065	193,481,635	46,201,790	147,279,845	216,953,924
Inventory, beginning of year.....	1,902,391	368,200	1,403,202	39,882,563	13,186,230	6,458,336	6,727,894	26,057,599
Purchases.....	10,762,497	1,389,809	6,394,762	361,276,382	144,102,645	42,695,356	101,407,289	208,941,339
Cost of labor.....	2,050,140	523,903	1,750,861	4,901,969	1,735,856	1,003,031	732,825	1,672,137
Additional inventory costs (section 263A).....	58,718	*6,451	86,565	1,654,050	721,491	253,059	468,432	387,154
Other costs.....	5,265,546	324,011	1,913,454	64,997,987	47,887,928	3,166,478	44,721,450	6,803,657
Less: Inventory, end of year.....	1,982,199	301,723	1,674,887	41,950,460	14,328,130	7,376,704	6,951,426	26,999,356
Salaries and wages.....	966,638	149,632	903,137	29,987,363	7,757,126	3,254,777	4,502,348	17,854,013
Guaranteed payments to partners.....	46,351	31,951	77,002	1,627,126	627,103	280,190	346,913	782,653
Rent paid.....	80,332	47,944	129,425	7,085,360	1,300,071	550,889	749,182	4,637,319
Interest paid.....	234,558	38,870	245,224	5,641,069	1,331,010	507,095	823,915	2,481,341
Taxes and licenses.....	105,059	28,224	108,070	4,305,881	881,150	379,230	501,920	2,569,214
Bad debts.....	50,223	21,593	42,510	986,810	332,633	150,567	182,067	603,138
Repairs and maintenance.....	91,362	7,134	44,194	2,065,453	365,355	149,071	216,284	1,000,120
Depreciation.....	245,854	47,373	196,967	7,770,863	1,056,750	414,471	642,279	2,767,527
Depletion.....	--	--	--	*563	--	--	--	*563
Retirement plans, etc.....	260,211	*4,343	28,735	363,179	143,522	48,277	95,245	162,183
Employee benefit programs.....	98,124	15,069	74,620	1,847,778	509,282	212,881	296,401	1,054,598
Net loss from other partnerships and fiduciaries ..	157	*10	*4,045	5,720,095	202,365	20,224	182,141	56,758
Farm net loss ..	--	--	--	*5,536	*2,434	*2,434	--	*3,102
Net loss, noncapital assets ..	13,877	*2,064	*861	233,768	18,583	4,162	14,421	109,707
Other deductions ..	1,828,812	371,900	3,035,907	44,127,122	12,138,998	4,372,958	7,766,040	23,905,370
Net income (less deficit) from trade or business..	74,396	114,679	1,035,324	6,091,129	5,329,338	2,588,268	2,741,070	-642,176
Net income.....	849,027	208,216	1,630,543	19,188,609	8,207,281	3,812,695	4,394,586	6,015,942
Deficit.....	774,631	93,537	595,219	13,097,479	2,877,943	1,224,427	1,653,517	6,658,118
Portfolio income (less deficit) distributed								
directly to partners.....	218,166	13,732	36,358	1,650,422	595,411	249,901	345,510	596,312
Interest income.....	190,058	12,940	19,210	979,471	358,946	196,123	162,823	249,317
Dividend income.....	*64,830	*14	*7,778	157,897	18,017	13,280	4,737	13,675
Royalty income.....	*12,269	*296	9,786	24,070	18,480	7,239	*11,242	*4,681
Net short-term capital gain (less loss).....	*-21,355	*-60	--	-2,097	2,602	*19,613	-17,012	7,627
Net long-term capital gain (less loss).....	*-27,819	*541	*-416	489,522	197,145	13,642	183,503	320,521
Other portfolio income (less deficit).....	184	--	--	*1,560	*221	*4	*218	*492
Rental real estate income (less deficit).....	*-617	*-103	*676	124,976	25,103	2,861	22,242	56,157
Net income.....	566	--	*679	158,364	30,528	4,590	25,938	71,150
Deficit.....	*1,183	*103	3	33,388	5,425	*1,729	3,696	14,993
Net income (less deficit) from other rental activity..	4,577	--	-71	13,875	-14,065	-17,500	3,435	60,119
Net income.....	4,881	--	--	172,867	7,707	3,315	4,392	61,227
Deficit.....	*304	--	71	158,992	*21,773	*20,815	958	*1,108
Total net income (less deficit) ¹.....	345,696	127,827	1,072,703	7,392,978	5,736,041	2,790,275	2,945,766	-257,736
Net income.....	1,007,411	220,719	1,660,256	20,283,097	8,550,330	3,989,197	4,561,133	6,245,207
Deficit.....	661,714	92,892	587,553	12,890,120	2,814,289	1,198,923	1,615,367	6,502,943

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	Motor vehicle and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
Number of partnerships	13,430	5,772	2,520	4,804	12,665	4,094	5,470	9,775
Number of partners	32,429	13,562	6,087	12,825	30,010	11,022	17,107	21,679
Total assets	19,604,273	2,716,277	5,711,466	2,623,606	8,823,237	2,640,239	7,482,901	3,118,302
Income and deductions from trade or business:								
Total income	75,054,573	6,182,155	44,035,608	6,884,928	26,189,400	7,964,638	23,083,085	8,791,871
Business receipts.....	73,759,653	6,113,351	43,753,455	6,836,039	24,814,358	7,843,799	22,766,000	8,620,526
Ordinary income from other partnerships and fiduciaries.....	7,318	60	--	*10,764	*7,625	*6,371	*2,473	--
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	39,062	307	*1,306	1,159	10,062	*537	32,201	--
Other income.....	1,248,540	68,438	280,847	36,965	1,357,355	113,930	282,411	171,345
Total deductions	74,439,931	6,102,043	43,604,983	6,733,145	26,324,264	7,765,784	23,063,327	8,858,706
Cost of sales and operations.....	63,952,793	3,628,825	36,631,794	5,043,062	19,068,725	5,796,445	19,695,698	5,344,418
Inventory, beginning of year.....	9,927,645	655,303	2,119,823	1,110,083	1,399,102	746,379	537,091	1,343,648
Purchases.....	63,228,626	3,214,857	35,533,518	4,869,356	18,724,563	5,350,143	18,171,992	5,107,699
Cost of labor.....	493,735	196,818	*139,558	40,130	232,133	*88,521	180,739	*16,565
Additional inventory costs (section 263A).....	64,703	40,114	*1,566	*21,688	29,975	*1,480	9,109	26,564
Other costs.....	588,653	378,253	1,266,660	72,874	183,093	403,186	1,237,222	303,883
Less: Inventory, end of year.....	10,350,569	856,519	2,429,331	1,088,877	1,519,252	793,264	440,454	1,453,941
Salaries and wages.....	3,835,134	669,610	2,499,344	702,320	3,024,533	763,460	987,607	547,787
Guaranteed payments to partners.....	169,192	64,808	22,691	75,642	103,363	51,900	27,656	63,987
Rent paid.....	745,160	370,580	555,108	128,552	492,342	128,247	303,664	437,001
Interest paid.....	630,860	63,079	192,842	60,981	282,581	116,393	275,975	114,357
Taxes and licenses.....	532,337	97,793	271,890	94,440	407,831	78,368	216,763	117,344
Bad debts.....	56,119	9,685	78,497	24,668	12,724	24,050	9,362	27,833
Repairs and maintenance.....	180,180	22,197	115,559	47,162	177,381	18,080	118,079	32,960
Depreciation.....	378,802	59,879	318,959	72,569	443,529	50,391	378,928	109,918
Depletion.....	--	--	--	*229	--	--	--	--
Retirement plans, etc.....	16,614	3,370	*1,474	4,109	32,673	24,280	8,604	4,683
Employee benefit programs.....	224,526	27,338	132,982	32,857	222,529	37,068	38,994	23,826
Net loss from other partnerships and fiduciaries	1,182	--	5,274	*2,394	2,583	--	*191	--
Farm net loss	--	--	--	--	*2,405	--	--	--
Net loss, noncapital assets	6,494	*850	8,388	*1	29,635	*3,990	*3,743	*521
Other deductions	3,710,538	1,084,028	2,770,181	444,159	2,021,432	673,111	998,063	2,034,071
Net income (less deficit) from trade or business ..	614,642	80,113	430,625	151,783	-134,864	198,854	19,758	-66,835
Net income.....	1,239,180	356,711	620,081	238,268	468,974	263,235	358,276	254,071
Deficit.....	624,538	276,598	189,455	86,485	603,838	64,381	338,517	320,906
Portfolio income (less deficit) distributed								
directly to partners	142,233	3,684	798	16,218	119,896	7,101	24,070	60,241
Interest income.....	50,064	4,277	696	10,837	30,436	5,347	9,658	58,513
Dividend income.....	925	*393	*146	*1,391	1,904	*148	2,294	*24
Royalty income.....	*6	--	--	--	156	--	--	*2,320
Net short-term capital gain (less loss).....	-171	*-173	-43	*1	*-312	--	*-86	*-15
Net long-term capital gain (less loss).....	91,410	*-813	--	*3,988	*87,235	*1,606	12,190	*-602
Other portfolio income (less deficit).....	--	--	--	--	*476	--	*13	--
Rental real estate income (less deficit)	1,445	*1,200	*-325	*3,166	5,713	--	31,487	*1,358
Net income.....	3,990	*1,588	--	*3,166	7,467	--	34,958	*1,358
Deficit.....	*2,545	*387	*325	--	*1,754	--	*3,471	--
Net income (less deficit) from other rental activity ..	*198	*99	*-157	*7,365	4,790	*393	13,827	*1,856
Net income.....	353	*99	*681	*7,365	4,790	*393	13,876	*1,856
Deficit.....	*155	--	838	--	--	--	*49	--
Total net income (less deficit) 1	667,279	86,082	430,985	174,543	-91,389	204,742	77,039	-2,764
Net income.....	1,279,699	359,601	620,521	259,431	484,858	268,015	401,177	277,597
Deficit.....	612,420	273,519	189,536	84,888	576,246	63,273	324,138	280,361

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	
Number of partnerships.....	10,164	2,328	25,224	13,097	25,483	3,656	968	12,286
Number of partners.....	21,555	5,431	74,978	101,638	434,395	13,936	9,780	28,401
Total assets.....	2,588,918	4,433,226	6,683,492	17,018,026	85,499,587	4,970,426	3,511,732	2,955,636
Income and deductions from trade or business:								
Total income.....	4,648,350	10,415,602	10,341,335	50,707,808	49,119,454	2,474,288	2,618,154	9,337,149
Business receipts.....	4,275,578	10,274,105	10,114,021	49,849,319	46,548,552	2,290,890	2,553,076	8,472,589
Ordinary income from other partnerships and fiduciaries.....	--	--	*256	*173,744	718,153	*1,053	*1,117	*523
Farm net profit.....	--	--	--	--	*201	--	--	--
Net gain, noncapital assets.....	*596	10,917	2,396	22,749	328,166	*107,089	*46,055	33,888
Other income.....	372,175	130,581	224,662	661,997	1,524,382	75,256	17,906	830,149
Total deductions.....	4,815,705	11,582,395	10,271,187	51,380,059	47,715,486	3,697,027	2,413,667	9,244,653
Cost of sales and operations.....	2,449,013	6,891,403	6,567,352	41,884,395	20,601,506	849,035	890,339	3,563,239
Inventory, beginning of year.....	793,928	2,483,520	2,950,769	1,990,309	638,734	*87,484	*1,814	63,669
Purchases.....	2,448,000	6,054,662	6,238,267	39,999,657	8,232,398	*195,268	--	1,080,062
Cost of labor.....	*39,871	*17,388	172,097	54,584	1,493,976	*79,156	*67,225	441,084
Additional inventory costs (section 263A).....	*9,758	*25,700	33,451	123,045	545,406	--	*449,743	*33,698
Other costs.....	114,539	86,625	403,836	1,764,835	10,306,402	577,665	373,125	1,993,765
Less: Inventory, end of year.....	957,081	1,776,492	3,285,543	2,048,034	622,973	*90,538	*1,568	56,603
Salaries and wages.....	487,214	1,316,713	983,793	2,036,497	4,376,224	288,332	310,022	1,494,160
Guaranteed payments to partners.....	32,314	*22,728	107,312	41,059	217,370	240	*19,414	99,615
Rent paid.....	233,317	399,714	593,659	249,975	1,147,971	60,907	73,987	416,115
Interest paid.....	45,801	74,664	176,341	447,466	1,828,719	229,562	120,906	152,402
Taxes and licenses.....	80,657	235,276	196,188	240,326	855,517	25,791	54,202	231,247
Bad debts.....	100,478	13,696	8,440	237,585	51,039	9,385	*932	12,763
Repairs and maintenance.....	22,165	60,214	57,523	148,220	699,978	147,330	55,946	251,951
Depreciation.....	85,980	215,284	130,511	522,777	3,946,587	909,475	222,795	459,945
Depletion.....	--	--	*310	*24	--	--	--	--
Retirement plans, etc.....	*4,438	*13,511	13,414	35,013	57,475	*2,710	*16,244	10,303
Employee benefit programs.....	30,054	70,283	33,824	180,317	283,897	16,733	21,775	64,870
Net loss from other partnerships and fiduciaries.....	--	--	--	45,135	5,460,972	*84,445	*72,759	*31,759
Farm net loss.....	--	--	*698	--	--	--	--	--
Net loss, noncapital assets.....	*2,230	1,275	*757	51,823	105,478	*120	*232	*917
Other deductions.....	1,242,043	2,267,634	1,401,065	5,259,045	8,082,754	1,072,962	554,113	2,455,367
Net income (less deficit) from trade or business.....	-167,356	-1,166,793	70,147	-672,250	1,403,968	-1,222,739	204,487	92,496
Net income.....	155,670	196,429	509,420	1,355,629	4,965,386	139,983	403,808	384,380
Deficit.....	323,026	1,363,221	439,273	2,027,879	3,561,418	1,362,722	199,321	291,884
Portfolio income (less deficit) distributed directly to partners.....	6,218	56,495	30,427	128,931	458,698	48,644	21,841	7,983
Interest income.....	4,831	6,349	23,472	44,838	371,209	57,489	20,675	6,933
Dividend income.....	*102	*531	*783	5,034	126,204	*584	*887	560
Royalty income.....	--	--	895	*1,304	*909	--	--	(²)
Net short-term capital gain (less loss).....	*745	--	*3,614	*4,066	-12,325	*-6,371	177	*215
Net long-term capital gain (less loss).....	*540	*49,616	*1,662	*73,689	-28,144	*-3,057	102	*274
Other portfolio income (less deficit).....	--	--	3	--	*846	--	--	--
Rental real estate income (less deficit).....	*-779	4,276	7,285	*1,330	43,716	*1,635	*445	9,972
Net income.....	*791	4,276	12,172	*1,384	56,687	*3,336	*445	*10,521
Deficit.....	*1,570	--	*4,888	*53	*12,971	*1,701	--	*549
Net income (less deficit) from other rental activity.....	--	4,026	*198	*27,523	-32,179	*-104,729	*31,996	*1,253
Net income.....	--	4,026	*263	*27,523	103,933	--	*31,996	*2,252
Deficit.....	--	--	*66	--	136,111	*104,729	--	*999
Total net income (less deficit) ¹.....	-163,201	-1,151,611	102,781	-592,221	1,914,673	-1,267,760	258,489	111,215
Net income.....	158,370	202,226	524,898	1,408,816	5,487,560	148,994	448,445	390,734
Deficit.....	321,571	1,353,837	422,116	2,001,037	3,572,887	1,416,754	189,956	279,519

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued						Total	Publishing industries
	Transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage		
(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Number of partnerships.....	1,410	238	*497	2,923	1,562	1,943	26,091	5,382
Number of partners.....	3,266	319,725	*895	49,506	3,060	5,825	236,835	19,113
Total assets.....	519,761	62,195,841	*542,226	5,535,044	*105,658	5,163,262	395,591,089	21,436,560
Income and deductions from trade or business:								
Total income.....	1,146,343	21,393,605	*175,060	6,427,170	781,816	4,765,871	165,938,151	15,214,341
Business receipts.....	1,123,670	20,439,776	*173,885	6,066,492	780,096	4,648,078	158,779,118	14,723,102
Ordinary income from other partnerships and fiduciaries.....	359	627,224	--	5,322	*37	*82,519	3,182,834	*162,580
Farm net profit.....	--	--	--	--	*201	--	--	--
Net gain, noncapital assets.....	*3,386	111,923	*1,175	*22,316	*10	2,323	798,873	7,185
Other income.....	*18,928	214,681	--	333,039	*1,471	32,952	3,177,326	321,474
Total deductions.....	1,180,245	19,304,039	*173,415	6,370,377	792,234	4,539,829	179,832,536	14,036,766
Cost of sales and operations.....	345,109	8,945,093	*69,377	3,140,573	*393,261	2,405,480	39,507,669	3,870,265
Inventory, beginning of year.....	--	*120,090	*4,480	296,706	*1,424	63,607	6,800,865	391,295
Purchases.....	*44,953	3,870,200	*12,779	1,053,408	*99,246	1,876,481	10,649,698	1,117,015
Cost of labor.....	*104,552	--	*12,918	577,110	*57,399	154,531	1,016,973	391,435
Additional inventory costs (section 263A).....	*53,094	--	--	8,453	--	*417	149,556	73,915
Other costs.....	*144,663	5,008,772	*44,192	1,554,904	*235,841	373,475	27,157,604	2,264,971
Less: Inventory, end of year.....	2,154	*53,968	*4,993	350,008	*649	62,492	6,365,743	368,367
Salaries and wages.....	257,476	150,134	*18,997	1,130,280	*115,652	611,171	15,630,103	2,723,093
Guaranteed payments to partners.....	*20,764	*678	--	69,553	*1,205	*5,901	592,095	153,085
Rent paid.....	29,538	87,053	*6,513	173,610	*17,271	282,977	4,630,366	220,252
Interest paid.....	21,018	1,028,338	*6,866	147,392	*4,417	117,817	9,911,927	294,655
Taxes and licenses.....	42,398	271,083	*2,520	108,233	17,144	102,898	2,424,519	270,847
Bad debts.....	*2,493	*1,911	*1	16,868	*3,119	3,566	3,738,653	236,498
Repairs and maintenance.....	28,608	80,253	*2,816	61,832	*2,506	68,736	1,191,328	87,896
Depreciation.....	65,942	1,827,953	*8,937	251,818	*11,148	188,572	19,420,595	344,535
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*2,220	*4,450	*447	14,050	*925	6,125	563,413	62,008
Employee benefit programs.....	25,099	21,177	*313	94,414	*5,112	34,405	1,248,447	259,926
Net loss from other partnerships and fiduciaries	--	*5,263,232	--	--	--	*8,778	9,300,294	84,510
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	*64	82,707	--	*15,565	--	*5,873	963,060	4,662
Other deductions	339,516	1,539,977	*56,628	1,146,188	220,473	697,531	70,710,066	5,424,534
Net income (less deficit) from trade or business..	-33,902	2,089,566	*1,645	56,793	-10,419	226,042	-13,894,385	1,177,575
Net income.....	36,343	3,236,801	*8,549	324,026	*19,746	411,750	18,066,726	2,330,893
Deficit.....	70,246	1,147,235	*6,904	267,233	*30,164	185,709	31,961,111	1,153,318
Portfolio income (less deficit) distributed								
directly to partners.....	2,767	255,542	*288	100,153	*148	21,333	2,957,988	253,771
Interest income.....	1,240	215,408	*179	48,262	*136	20,887	1,835,614	51,719
Dividend income.....	16	77,670	*109	*44,602	--	*1,775	183,772	3,333
Royalty income.....	--	--	--	908	--	--	1,137,448	7,121
Net short-term capital gain (less loss).....	35	(²)	--	*-6,074	--	*-307	-97,167	234
Net long-term capital gain (less loss).....	*1,475	*-37,537	--	*11,608	*12	*-1,022	-101,965	191,364
Other portfolio income (less deficit).....	--	--	--	*846	--	--	285	--
Rental real estate income (less deficit).....	84	*269	*39	*3,508	--	*27,763	3,959	498
Net income.....	84	*269	*39	*3,508	--	*38,484	6,430	*699
Deficit.....	--	--	--	--	--	*10,721	2,471	201
Net income (less deficit) from other rental activity..	--	*66,361	*-30,383	*1,237	--	*2,087	-213,173	854
Net income.....	--	*66,361	--	*1,237	--	*2,087	92,161	854
Deficit.....	--	--	*30,383	--	--	--	*305,334	--
Total net income (less deficit) ¹.....	-32,562	2,449,274	*-28,412	156,156	-10,282	278,554	-10,946,478	1,241,101
Net income.....	37,221	3,555,768	*6,204	411,757	*19,812	468,626	19,994,802	2,368,370
Deficit.....	69,783	1,106,494	*34,616	255,601	*30,094	190,072	30,941,280	1,127,269

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
	Motion picture and sound recording industries	Broadcasting and telecommunications	Information services and data processing services	Total	Finance and insurance			
					Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	7,132	7,964	5,612	1,209,882	261,682	188	5,971	1,300
Number of partners.....	26,657	163,817	27,248	9,574,602	3,130,890	819	38,282	12,160
Total assets.....	65,004,682	300,947,894	8,201,953	6,342,945,465	4,274,360,390	7,469,016	134,308,725	11,493,889
Income and deductions from trade or business:								
Total income.....	23,408,970	119,802,108	7,512,732	345,723,318	261,666,539	1,208,874	13,066,773	2,731,471
Business receipts.....	22,133,982	114,512,573	7,409,461	239,939,772	171,469,593	1,056,073	7,760,128	2,337,243
Ordinary income from other partnerships and fiduciaries.....	209,647	2,755,276	*55,331	16,687,065	11,476,025	3,918	224,105	*45,761
Farm net profit.....	--	--	--	23,347	*11,941	--	--	--
Net gain, noncapital assets.....	*110,919	672,880	7,890	2,063,608	562,848	*1	24,585	26
Other income.....	954,422	1,861,380	40,050	87,009,527	78,146,132	*148,882	5,057,956	348,441
Total deductions.....	24,137,362	132,976,201	8,682,206	324,970,610	240,817,873	983,637	9,802,432	1,945,322
Cost of sales and operations.....	12,275,609	22,713,014	648,782	129,502,926	94,696,979	*21,385	1,529,735	*240,885
Inventory, beginning of year.....	4,296,898	2,102,875	*9,797	15,522,644	2,563,896	6,839	*137,517	341
Purchases.....	1,171,283	8,281,850	79,550	99,224,770	87,748,550	406	*793,990	*13,406
Cost of labor.....	221,599	292,512	*111,427	760,945	116,052	--	--	--
Additional inventory costs (section 263A).....	*3,238	72,403	--	2,271,953	900,821	--	--	*5,411
Other costs.....	10,443,948	13,984,516	464,169	28,174,213	6,719,054	*17,322	659,289	*222,503
Less: Inventory, end of year.....	3,861,357	2,119,858	*16,161	17,304,343	3,602,939	3,183	*61,061	*775
Salaries and wages.....	2,400,062	8,747,572	1,759,375	32,993,550	26,015,963	*300,369	1,433,805	150,108
Guaranteed payments to partners.....	81,644	150,715	206,651	5,159,777	4,258,236	*9,770	166,607	*19,693
Rent paid.....	484,812	3,446,881	478,421	4,685,713	2,737,950	*30,615	147,887	49,990
Interest paid.....	887,924	8,601,365	127,982	54,068,222	48,430,839	259,515	2,854,888	124,071
Taxes and licenses.....	217,055	1,769,478	167,139	2,868,289	1,643,379	7,734	109,276	17,643
Bad debts.....	263,023	3,145,539	93,953	2,884,584	2,360,437	*23,662	807,595	*61,886
Repairs and maintenance.....	83,917	915,255	104,260	1,073,648	350,544	*2,386	19,474	14,353
Depreciation.....	978,735	17,528,639	568,686	11,243,819	1,855,576	*17,984	134,601	47,286
Depletion.....	--	--	--	*3,898	*205	--	*205	--
Retirement plans, etc.....	152,699	331,580	17,126	727,941	643,128	*6,504	13,972	*3,682
Employee benefit programs.....	127,749	719,676	141,097	1,696,801	1,323,516	*17,979	54,805	9,005
Net loss from other partnerships and fiduciaries.....	362,262	8,628,077	*225,445	10,626,320	6,567,822	--	66,373	480
Farm net loss.....	--	--	--	197,184	14,759	--	--	--
Net loss, noncapital assets.....	12,032	705,118	241,249	2,453,160	2,123,032	*162	75,966	*120
Other deductions.....	5,809,839	55,573,293	3,902,400	64,784,777	47,795,508	285,574	2,387,244	1,206,119
Net income (less deficit) from trade or business..	-728,393	-13,174,093	-1,169,475	20,752,708	20,848,665	225,237	3,264,341	786,149
Net income.....	1,117,691	13,058,513	1,559,629	60,125,480	46,084,666	244,505	4,065,228	901,381
Deficit.....	1,846,083	26,232,606	2,729,104	39,372,772	25,236,001	*19,268	800,887	*115,232
Portfolio income (less deficit) distributed								
directly to partners.....	854,989	1,707,527	141,701	118,970,798	90,084,530	54,986	1,388,705	79,108
Interest income.....	326,438	1,405,355	52,103	71,549,301	58,599,108	*12,808	1,315,533	82,124
Dividend income.....	132,507	47,491	*441	19,626,275	16,649,087	*2,766	38,988	*673
Royalty income.....	*567,726	560,340	*2,261	2,349,323	1,297,516	--	*463	--
Net short-term capital gain (less loss).....	*10,759	-119,863	*11,703	-10,250,398	-10,500,879	*265	9,936	*-2,403
Net long-term capital gain (less loss).....	-185,383	-183,014	75,068	33,159,550	22,301,776	*37,212	99,997	*-1,286
Other portfolio income (less deficit).....	*2,941	*-2,780	125	2,536,746	1,737,922	*1,936	*-76,211	--
Rental real estate income (less deficit).....	*1,454	2,006	--	41,724,404	404,420	*159	79,058	--
Net income.....	2,028	*3,704	--	74,932,389	1,755,864	*159	*100,948	--
Deficit.....	*573	*1,697	--	33,207,985	1,351,444	--	*21,890	--
Net income (less deficit) from other rental activity..	*2,209	-216,403	167	108,244	90,985	--	*-79,094	-55,461
Net income.....	*2,209	88,930	167	4,186,870	387,271	--	*22,287	--
Deficit.....	1	*305,333	--	4,078,626	296,286	--	*101,381	55,461
Total net income (less deficit) ¹.....	304,883	-11,378,085	-1,114,377	158,647,001	99,627,703	242,906	4,543,077	813,485
Net income.....	1,582,268	14,456,170	1,587,993	222,302,146	119,943,530	260,245	5,418,077	978,755
Deficit.....	1,277,385	25,834,255	2,702,371	63,655,145	20,315,827	*17,340	875,000	*165,270

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued				Real estate and rental and leasing			
	Securities, commodity contracts, and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total	Real estate			
					Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of mini-warehouses and self-storage units
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
Number of partnerships	208,209	8,092	37,922	948,200	916,432	303,340	346,366	12,875
Number of partners	2,671,094	60,949	347,586	6,443,712	6,086,704	2,184,871	1,878,580	62,391
Total assets	3,527,531,617	7,355,651	586,201,492	2,068,585,075	1,966,785,682	536,738,199	875,358,218	25,469,747
Income and deductions from trade or business:								
Total income	229,618,379	9,035,482	6,005,559	84,056,780	69,275,640	6,080,939	5,387,645	302,304
Business receipts.....	148,240,204	8,495,188	3,580,758	68,470,179	56,682,143	4,460,596	4,316,784	294,888
Ordinary income from other partnerships and fiduciaries.....	10,702,671	*7,613	491,958	5,211,040	5,119,315	672,990	374,094	140
Farm net profit.....	*11,724	--	*218	*11,405	*11,405	--	*832	--
Net gain, noncapital assets.....	310,962	*191	*227,082	1,500,760	765,908	218,307	306,248	*331
Other income.....	70,352,819	532,490	1,705,545	8,863,395	6,696,868	729,045	389,687	*6,945
Total deductions	212,752,962	8,021,566	7,311,954	84,152,737	66,916,271	5,640,744	5,734,236	367,511
Cost of sales and operations.....	89,604,142	1,730,677	1,570,155	34,805,947	31,689,387	2,397,196	2,012,792	*991
Inventory, beginning of year.....	2,405,004	1,530	*12,665	12,958,748	12,745,197	975,562	326,611	*205
Purchases.....	85,601,661	*110,902	*1,228,186	11,476,220	10,701,761	749,192	942,471	*20,987
Cost of labor.....	67,682	*34,729	*13,640	644,893	397,673	*44,272	*9,886	--
Additional inventory costs (section 263A).....	*34,640	*860,770	--	1,371,132	1,370,721	*160,630	*181,399	--
Other costs.....	4,582,519	713,668	523,753	21,455,159	19,397,082	1,236,072	730,147	--
Less: Inventory, end of year.....	3,326,720	3,110	*208,090	13,701,404	13,400,407	768,532	177,721	*20,201
Salaries and wages.....	22,489,180	1,350,809	291,692	6,977,587	5,699,323	502,080	386,589	26,591
Guaranteed payments to partners.....	3,477,336	252,826	332,005	901,541	839,619	75,165	39,243	*6,427
Rent paid.....	2,242,422	205,574	61,462	1,947,764	1,572,373	106,650	177,721	*1,836
Interest paid.....	44,008,831	96,462	1,087,073	5,637,383	4,003,603	609,371	528,350	74,627
Taxes and licenses.....	1,361,665	102,061	45,000	1,224,910	1,033,838	115,092	134,594	19,717
Bad debts.....	1,217,226	9,624	240,443	524,146	410,069	24,671	272,708	*29
Repairs and maintenance.....	289,821	14,818	9,694	723,104	531,894	57,179	63,641	8,973
Depreciation.....	1,506,948	86,487	62,271	9,388,243	1,840,940	315,643	207,062	35,922
Depletion.....	--	--	--	*3,693	*3,693	--	--	--
Retirement plans, etc.....	580,463	34,971	*3,536	84,813	64,744	*3,848	*1,807	*46
Employee benefit programs.....	1,136,856	53,466	51,405	373,286	254,736	8,478	17,428	*4
Net loss from other partnerships and fiduciaries.....	5,703,074	*211	797,682	4,058,498	3,965,488	265,088	752,508	*26
Farm net loss.....	*12,741	--	*2,018	182,425	182,425	*7,319	*58,286	--
Net loss, noncapital assets.....	580,132	*179	*1,466,473	330,129	295,434	*5,888	168,982	*75,272
Other deductions.....	38,542,125	4,083,402	1,291,044	16,989,269	14,528,706	1,147,075	1,044,265	117,051
Net income (less deficit) from trade or business	16,865,417	1,013,917	-1,306,394	-95,957	2,359,368	440,195	-346,591	-65,207
Net income.....	37,861,095	1,234,710	1,777,748	14,040,813	12,725,597	1,501,264	1,547,122	32,385
Deficit.....	20,995,678	220,794	3,084,142	14,136,770	10,366,228	1,061,069	1,893,713	97,591
Portfolio income (less deficit) distributed								
directly to partners	73,107,119	160,457	15,294,154	28,886,268	28,500,332	3,968,625	5,869,534	169,534
Interest income.....	40,262,775	141,999	16,783,869	12,950,193	12,214,939	2,525,552	3,884,495	42,377
Dividend income.....	13,596,425	*1,080	3,009,156	2,977,187	2,954,866	431,050	635,361	*30,373
Royalty income.....	1,270,237	--	26,816	1,051,808	826,247	7,844	6,807	*72
Net short-term capital gain (less loss).....	-3,482,393	*6,888	-7,033,171	250,481	253,617	-75,889	-2,703	*476
Net long-term capital gain (less loss).....	19,711,036	*10,491	2,444,326	10,857,774	11,481,639	967,107	1,242,255	96,235
Other portfolio income (less deficit).....	1,749,039	--	63,159	798,824	769,024	112,961	103,319	(²)
Rental real estate income (less deficit)	209,523	*2,224	113,456	41,319,984	40,965,821	5,574,499	30,772,080	841,882
Net income.....	1,454,933	*2,701	197,123	73,176,525	72,772,920	19,293,533	40,283,718	1,180,662
Deficit.....	1,245,410	*477	83,667	31,856,541	31,807,098	13,719,034	9,511,639	338,779
Net income (less deficit) from other rental activity	9,183	*-44	216,402	17,259	156,821	118,751	-90,941	*9,654
Net income.....	148,278	*71	216,635	3,799,599	524,468	129,905	151,622	*17,878
Deficit.....	139,096	*115	*233	3,782,340	367,647	*11,154	242,563	*8,224
Total net income (less deficit) ¹	73,962,599	1,159,175	18,906,463	59,019,298	60,247,087	9,210,852	34,964,530	859,152
Net income.....	90,308,420	1,322,039	21,655,994	102,358,616	97,355,122	22,796,338	45,430,486	1,285,323
Deficit.....	16,345,821	162,864	2,749,531	43,339,319	37,108,035	13,585,486	10,465,957	426,170

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services			
	Real estate and rental and leasing--continued				Total	Professional, scientific, and technical services		
	Real estate--continued		Rental and leasing services	Lessors of nonfinancial intangible assets		Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services
	Lessors of other real estate property	Other real estate activities						
(89)	(90)	(91)	(92)	(93)	(94)			
Number of partnerships	68,219	185,631	31,315	452	196,905	143,045	32,571	13,409
Number of partners	424,751	1,536,112	355,443	1,566	906,117	544,001	156,642	53,839
Total assets	113,756,888	415,462,630	97,120,612	4,678,782	393,300,332	103,278,898	19,958,406	10,540,521
Income and deductions from trade or business:								
Total income	3,576,553	53,928,199	14,230,549	550,591	283,715,251	221,552,403	92,163,844	36,424,585
Business receipts.....	2,655,854	44,954,021	11,623,032	*165,004	265,429,463	214,642,623	90,792,989	36,104,097
Ordinary income from other partnerships and fiduciaries.....	51,685	4,020,406	*75,254	*16,471	7,656,958	1,373,368	63,988	80,481
Farm net profit.....	*3	*10,570	--	--	*4,115	--	--	--
Net gain, noncapital assets.....	*3,739	237,283	734,851	--	1,003,906	67,935	2,249	*347
Other income.....	865,272	4,705,918	1,797,412	*369,116	9,620,810	5,468,476	1,304,618	239,661
Total deductions	3,887,010	51,286,770	17,141,669	*94,797	233,104,362	173,771,883	59,922,829	30,121,824
Cost of sales and operations.....	1,277,954	26,000,454	3,116,559	--	43,831,734	24,912,478	1,464,480	1,024,725
Inventory, beginning of year.....	194,711	11,248,108	213,552	--	1,016,316	543,994	*167	*809
Purchases.....	153,416	8,835,694	774,459	--	12,447,376	6,440,608	*9,024	96,555
Cost of labor.....	--	343,515	247,220	--	9,896,395	4,415,050	*65,838	720,265
Additional inventory costs (section 263A).....	*202	1,028,490	*411	--	412,799	307,325	*44,016	*9,015
Other costs.....	608,416	16,822,447	2,058,076	--	19,841,241	12,836,862	1,345,572	161,277
Less: Inventory, end of year.....	156,152	12,277,801	300,997	--	1,145,984	527,811	*137	*382
Salaries and wages.....	295,290	4,488,774	1,269,677	*8,587	74,607,665	60,415,253	27,416,740	12,382,389
Guaranteed payments to partners.....	19,805	698,978	61,921	--	11,474,032	10,531,979	4,964,354	3,031,320
Rent paid.....	380,812	1,037,093	374,386	*1,004	10,859,176	9,722,319	5,779,174	1,579,901
Interest paid.....	404,635	2,386,619	1,633,614	*167	3,349,139	1,524,830	364,419	319,109
Taxes and licenses.....	91,066	673,370	190,684	388	6,204,588	5,011,046	2,320,778	1,062,818
Bad debts.....	9,955	102,705	114,077	--	553,960	398,735	96,096	7,600
Repairs and maintenance.....	52,294	349,807	191,173	37	1,308,126	907,592	405,138	137,019
Depreciation.....	249,885	1,032,428	7,546,898	*406	4,666,495	3,408,740	1,135,053	528,673
Depletion.....	*3,693	--	--	--	*1,662	*1,662	*1,662	--
Retirement plans, etc.....	*3,873	55,170	19,921	148	2,118,662	1,956,437	826,478	708,344
Employee benefit programs.....	8,725	220,101	117,766	784	4,037,665	3,412,281	1,194,997	447,238
Net loss from other partnerships and fiduciaries.....	219,339	2,728,527	93,011	--	5,896,476	765,030	24,801	66,431
Farm net loss.....	*31,808	85,012	--	--	*8,480	--	--	--
Net loss, noncapital assets.....	*3,852	41,440	34,695	--	282,268	91,633	9,444	*1,021
Other deductions.....	834,023	11,386,293	2,377,286	*83,276	63,904,233	50,711,868	13,919,215	8,825,237
Net income (less deficit) from trade or business	-310,457	2,641,429	-2,911,120	455,794	50,610,889	47,780,519	32,241,015	6,302,762
Net income.....	307,113	9,337,713	846,205	*469,011	67,100,875	55,374,962	32,482,701	6,436,566
Deficit.....	617,570	6,696,285	3,757,325	*13,217	16,489,986	7,594,442	241,685	133,804
Portfolio income (less deficit) distributed directly to partners	1,730,772	16,761,868	101,571	284,365	15,131,121	3,363,128	239,912	569,191
Interest income.....	660,004	5,102,511	692,127	43,127	4,957,911	1,463,029	187,666	122,691
Dividend income.....	167,856	1,690,226	22,289	*32	1,780,500	140,274	14,582	17,303
Royalty income.....	263,031	548,492	*244	*225,316	1,084,299	463,881	416	*5,818
Net short-term capital gain (less loss).....	22,501	309,233	*-3,225	*89	-597,691	-23,520	-3,990	-29,139
Net long-term capital gain (less loss).....	570,143	8,605,899	-637,046	*13,181	7,796,660	1,311,007	33,001	452,376
Other portfolio income (less deficit).....	*47,237	505,507	*27,181	*2,619	109,442	8,457	8,238	142
Rental real estate income (less deficit)	3,128,760	648,600	351,460	*2,702	211,599	56,007	32,183	*1,630
Net income.....	4,585,012	7,429,994	400,903	*2,702	599,725	74,505	35,082	*1,718
Deficit.....	1,456,252	6,781,394	49,443	--	388,126	18,498	2,899	*88
Net income (less deficit) from other rental activity	132,948	-13,591	-174,337	*34,775	24,697	26,124	*4,044	*467
Net income.....	156,902	68,160	3,240,356	*34,775	55,976	31,853	*4,044	*467
Deficit.....	23,955	81,751	3,414,693	--	31,280	*5,729	--	--
Total net income (less deficit) ¹	4,089,379	11,123,173	-1,992,156	764,367	58,779,337	49,938,292	32,488,143	6,450,814
Net income.....	5,978,505	21,864,470	4,226,570	776,925	73,692,511	57,199,172	32,720,050	6,578,875
Deficit.....	1,889,126	10,741,296	6,218,725	*12,558	14,913,175	7,260,881	231,906	128,062

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Professional and business services--continued							Management of companies (holding companies)
	Professional, scientific, and technical services--continued						Other miscellaneous professional, scientific, and technical services	
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services				
				Total	Management, scientific, and technical consulting services	Advertising and related services		
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
Number of partnerships	10,278	5,733	21,238	59,816	32,255	6,157	21,404	15,345
Number of partners	25,779	11,861	63,256	232,625	110,962	16,695	104,968	240,835
Total assets	4,620,846	278,366	14,905,336	52,975,422	30,619,252	7,279,183	15,076,987	261,100,908
Income and deductions from trade or business:								
Total income	11,020,061	1,721,481	17,536,054	62,686,377	32,989,467	7,875,853	21,821,056	17,000,877
Business receipts.....	10,882,196	1,562,895	17,335,893	57,964,553	29,713,200	7,637,061	20,614,292	7,136,519
Ordinary income from other partnerships and fiduciaries.....	*75,159	*1,781	*2	1,151,957	895,888	*161,157	*94,912	6,056,397
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*86	*4,198	*2,177	58,877	51,056	*4,119	3,702	917,473
Other income.....	62,620	152,607	197,982	3,510,990	2,329,323	73,516	1,108,150	2,890,489
Total deductions	10,120,402	1,455,271	14,851,367	57,300,191	29,075,573	7,212,314	21,012,304	16,484,731
Cost of sales and operations.....	4,194,388	832,795	2,925,326	14,470,765	3,746,040	2,762,552	7,962,173	4,120,387
Inventory, beginning of year.....	*70,692	48,684	76,974	346,670	32,014	50,769	263,886	301,099
Purchases.....	528,257	458,994	1,220,076	4,127,702	1,005,473	1,051,164	2,071,065	2,888,554
Cost of labor.....	1,110,429	*87,371	831,774	1,599,373	441,351	34,919	1,123,103	175,401
Additional inventory costs (section 263A).....	*28,167	*223	*3,643	222,260	*70,225	*88,891	*63,144	12,696
Other costs.....	2,538,666	265,165	855,679	7,670,503	2,262,536	1,574,342	3,833,625	1,117,642
Less: Inventory, end of year.....	*81,823	27,643	78,562	339,263	65,559	37,533	236,171	421,474
Salaries and wages.....	2,033,611	179,441	1,990,485	16,412,587	10,405,165	1,350,340	4,657,082	1,258,633
Guaranteed payments to partners.....	443,927	66,405	431,984	1,593,988	1,003,864	134,648	455,476	485,089
Rent paid.....	286,325	53,103	476,573	1,547,243	883,831	194,772	468,640	186,343
Interest paid.....	66,800	8,051	196,618	569,834	281,856	81,690	206,288	1,248,226
Taxes and licenses.....	227,878	20,571	242,091	1,136,910	687,504	120,417	328,989	311,187
Bad debts.....	27,193	*9,419	60,886	197,541	59,920	78,376	59,245	42,547
Repairs and maintenance.....	34,730	8,770	138,599	183,337	85,494	18,916	78,927	57,181
Depreciation.....	124,608	16,109	515,197	1,089,100	386,667	138,454	563,979	360,187
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	54,299	*6,100	30,727	330,489	203,941	22,389	104,159	9,425
Employee benefit programs.....	115,930	8,443	100,476	1,545,196	351,539	76,525	1,117,132	86,437
Net loss from other partnerships and fiduciaries.....	*222,455	--	*89,519	361,826	281,792	*2,801	77,233	5,024,430
Farm net loss.....	--	--	--	--	--	--	--	1,002
Net loss, noncapital assets.....	*989	--	7,842	72,338	54,590	*2,718	15,030	*158,819
Other deductions.....	2,287,271	246,064	7,645,044	17,789,036	10,643,370	2,227,716	4,917,950	3,134,839
Net income (less deficit) from trade or business ..	899,659	266,211	2,684,687	5,386,185	3,913,894	663,539	808,752	516,147
Net income.....	1,559,000	303,339	4,953,592	9,639,764	5,771,309	1,142,973	2,725,481	8,249,938
Deficit.....	659,341	37,128	2,268,905	4,253,579	1,857,415	479,434	1,916,729	7,733,792
Portfolio income (less deficit) distributed								
directly to partners	28,176	15,286	553,388	1,957,175	1,420,807	109,576	426,792	10,976,273
Interest income.....	46,527	14,869	557,930	533,347	384,835	27,552	120,960	3,369,948
Dividend income.....	3,460	*301	29,670	74,956	40,746	11,557	22,653	1,629,900
Royalty income.....	11	*123	13,102	*444,413	*394,497	--	*49,916	387,439
Net short-term capital gain (less loss).....	*-28	--	*-20,324	29,961	97,295	*-24,973	-42,360	-568,325
Net long-term capital gain (less loss).....	*-21,794	*-7	*-27,483	874,914	503,910	95,440	275,563	6,056,340
Other portfolio income (less deficit).....	--	--	493	-416	*-476	--	*60	100,971
Rental real estate income (less deficit)	*1,266	--	*17,086	3,841	4,123	*-8,056	7,774	149,078
Net income.....	*1,266	--	*17,086	19,352	9,995	*1,296	*8,061	505,188
Deficit.....	--	--	--	15,511	5,872	*9,352	*287	356,111
Net income (less deficit) from other rental activity ..	*860	--	26,282	*-5,529	*-5,729	*158	*41	-326
Net income.....	*860	--	26,282	*200	--	*158	*41	22,826
Deficit.....	--	--	--	*5,729	*5,729	--	--	*23,152
Total net income (less deficit) 1	951,784	281,504	3,329,250	6,436,797	4,731,891	694,750	1,010,156	6,153,157
Net income.....	1,592,010	318,595	5,557,271	10,432,371	6,432,622	1,163,414	2,836,335	12,651,141
Deficit.....	640,227	37,091	2,228,021	3,995,574	1,700,732	468,663	1,826,179	6,497,984

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services			Total	Educational services	Health care and social services		
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of physicians and dentists	Offices of other health practitioners
				(105)	(106)			
Number of partnerships.....	38,516	35,804	2,713	49,929	5,240	44,689	15,353	9,654
Number of partners.....	121,282	94,838	26,444	250,532	15,786	234,746	99,275	33,342
Total assets.....	28,920,526	21,648,218	7,272,307	57,419,074	2,945,883	54,473,191	4,501,621	3,276,277
Income and deductions from trade or business:								
Total income.....	45,161,971	37,083,812	8,078,159	92,767,933	1,769,364	90,998,570	29,289,671	7,953,328
Business receipts.....	43,650,320	35,751,059	7,899,262	88,017,684	1,763,853	86,253,831	25,836,107	7,842,282
Ordinary income from other partnerships and fiduciaries.....	227,193	218,402	*8,791	376,615	*303	376,311	93,296	71,526
Farm net profit.....	*4,115	*4,115	--	--	--	--	--	--
Net gain, noncapital assets.....	18,498	8,980	9,518	162,170	*80	162,090	5,501	5,150
Other income.....	1,261,845	1,101,256	160,589	4,211,465	5,127	4,206,337	3,354,766	34,371
Total deductions.....	42,847,748	35,205,188	7,642,561	81,710,353	1,679,392	80,030,961	22,100,560	6,457,763
Cost of sales and operations.....	14,798,869	11,025,407	3,773,462	5,673,922	255,752	5,418,170	812,940	670,137
Inventory, beginning of year.....	171,222	141,550	*29,672	90,768	*1,502	89,266	4,928	26,541
Purchases.....	3,118,214	2,871,695	246,519	1,120,784	36,430	1,084,354	68,517	262,817
Cost of labor.....	5,305,944	4,912,522	393,422	1,174,201	*78,611	1,095,590	145,084	54,048
Additional inventory costs (section 263A).....	*92,777	*59,603	*33,174	123,877	*15,966	*107,911	*15,644	--
Other costs.....	5,886,737	3,149,553	2,737,184	3,267,628	125,460	3,142,169	586,787	356,810
Less: Inventory, end of year.....	196,699	158,772	37,927	104,249	*2,217	102,032	8,020	30,992
Salaries and wages.....	12,933,779	11,316,319	1,617,459	20,909,385	446,407	20,462,978	6,715,076	1,160,078
Guaranteed payments to partners.....	456,964	441,459	*15,505	3,931,674	36,461	3,895,213	2,716,366	352,108
Rent paid.....	950,514	811,466	139,048	3,541,759	87,764	3,453,995	982,206	275,405
Interest paid.....	576,084	403,512	172,571	2,098,744	32,877	2,065,867	134,557	74,133
Taxes and licenses.....	882,355	802,237	80,119	2,335,143	43,907	2,291,236	497,174	137,004
Bad debts.....	112,678	105,026	7,652	2,994,417	*2,331	2,992,086	146,927	399,626
Repairs and maintenance.....	343,353	240,848	102,505	923,687	8,557	915,131	166,845	84,232
Depreciation.....	897,568	628,151	269,417	2,833,649	73,696	2,759,953	306,500	205,129
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	152,800	134,929	17,871	350,283	8,551	341,732	218,717	20,028
Employee benefit programs.....	538,947	466,134	72,813	1,591,491	12,082	1,579,410	466,928	49,597
Net loss from other partnerships and fiduciaries.....	107,016	104,785	*2,231	362,337	*25,112	337,225	9,161	*7,175
Farm net loss.....	*7,478	*7,478	--	--	--	--	--	--
Net loss, noncapital assets.....	31,817	31,506	*310	193,154	*1,649	191,505	*2,951	*2,411
Other deductions.....	10,057,526	8,685,929	1,371,597	33,970,707	644,246	33,326,461	8,924,212	3,020,701
Net income (less deficit) from trade or business.....	2,314,223	1,878,624	435,599	11,057,580	89,972	10,967,609	7,189,110	1,495,565
Net income.....	3,475,974	2,753,718	722,256	14,431,039	273,620	14,157,420	7,414,369	1,638,038
Deficit.....	1,161,752	875,094	286,657	3,373,459	183,648	3,189,811	225,258	142,473
Portfolio income (less deficit) distributed								
directly to partners.....	791,719	732,658	59,062	515,426	-23,701	539,126	59,989	15,504
Interest income.....	124,934	104,314	20,620	269,958	18,370	251,588	39,974	14,622
Dividend income.....	10,326	10,249	*77	13,287	*3,668	9,619	2,072	*1,224
Royalty income.....	*232,978	*232,978	--	--	--	--	--	--
Net short-term capital gain (less loss).....	*-5,846	*-6,017	*170	-83,393	*-36,788	-46,605	*-3,061	*-1,035
Net long-term capital gain (less loss).....	429,313	391,119	*38,194	310,815	*-9,085	319,899	20,611	*549
Other portfolio income (less deficit).....	*15	*15	--	*4,759	134	*4,625	*392	*143
Rental real estate income (less deficit).....	6,514	6,411	*104	48,167	*390	47,777	3,947	*1,179
Net income.....	20,032	*19,928	*104	75,263	*390	74,874	6,299	*1,349
Deficit.....	*13,517	*13,517	--	27,096	--	27,096	*2,352	*170
Net income (less deficit) from other rental activity.....	*-1,102	*-1,732	*630	40,736	*487	40,249	*3,500	*12,773
Net income.....	*1,297	*667	*630	46,477	*487	45,990	*3,502	*12,773
Deficit.....	*2,399	*2,399	--	*5,741	--	*5,741	2	--
Total net income (less deficit) 1.....	2,687,888	2,230,858	457,030	11,434,487	113,020	11,321,467	7,238,996	1,525,506
Net income.....	3,842,198	3,101,379	740,819	14,725,941	286,122	14,439,819	7,456,671	1,667,462
Deficit.....	1,154,310	870,521	283,790	3,291,454	173,102	3,118,352	217,675	141,956

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Education, health, and social services--continued							Leisure, accom- modation, and food services
	Health care and social services--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social services	Total
(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	
Number of partnerships.....	3,366	2,102	1,409	1,307	420	6,762	4,317	104,765
Number of partners.....	25,633	12,052	3,822	6,534	4,523	39,422	10,142	626,525
Total assets.....	6,045,135	2,235,637	952,158	808,681	14,125,209	22,135,800	392,673	183,621,069
Income and deductions from trade or business:								
Total income.....	10,754,748	4,371,979	1,354,097	1,461,535	14,992,963	19,644,059	1,176,190	141,148,514
Business receipts.....	10,544,481	4,147,632	1,290,685	1,442,973	14,763,559	19,210,893	1,175,220	133,961,896
Ordinary income from other partnerships and fiduciaries.....	79,647	*22,302	*52,458	*130	21,249	35,705	--	910,571
Farm net profit.....	--	--	--	--	--	--	--	*2,143
Net gain, noncapital assets.....	*12,846	3,184	*675	--	41,117	93,542	*74	212,354
Other income.....	117,773	198,861	10,279	18,433	167,038	303,920	896	6,061,549
Total deductions.....	9,400,509	3,810,878	1,285,578	1,375,680	13,937,147	20,544,593	1,118,253	144,044,004
Cost of sales and operations.....	718,109	391,195	185,635	334,355	712,836	1,449,898	143,065	45,604,312
Inventory, beginning of year.....	9,816	*15,106	*17,012	*4,632	*4,085	7,146	--	1,480,541
Purchases.....	*204,225	140,045	117,767	*133,400	*52,934	97,316	*7,334	18,015,564
Cost of labor.....	*113,139	112,092	*34,374	--	32,949	567,759	*36,145	4,853,047
Additional inventory costs (section 263A).....	*26,174	--	19	--	--	*16,250	*49,824	180,227
Other costs.....	379,945	141,432	*28,584	*200,468	627,493	770,800	49,850	22,710,421
Less: Inventory, end of year.....	15,190	*17,480	*12,120	*4,144	*4,625	9,373	*88	1,635,488
Salaries and wages.....	1,494,024	850,316	406,480	333,030	2,001,005	7,142,614	360,355	26,540,123
Guaranteed payments to partners.....	83,427	*124,175	*6,491	*22,443	475,233	59,717	55,253	738,613
Rent paid.....	402,474	216,183	25,383	38,079	296,405	1,126,275	91,585	5,539,894
Interest paid.....	137,355	75,439	38,176	19,636	305,806	1,254,497	26,268	8,188,386
Taxes and licenses.....	173,788	78,555	35,093	33,604	294,695	999,364	41,961	6,063,979
Bad debts.....	916,217	129,887	14,187	*27,658	1,247,901	109,409	*274	209,932
Repairs and maintenance.....	116,660	64,636	5,371	12,919	243,114	205,924	15,428	2,326,337
Depreciation.....	382,498	231,348	28,208	65,125	706,747	808,830	25,570	8,345,643
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	19,036	14,937	*2,006	*3,329	13,281	49,134	*1,265	171,138
Employee benefit programs.....	139,426	103,379	19,272	79,024	264,326	452,179	5,279	1,111,696
Net loss from other partnerships and fiduciaries	*31,193	*23,659	--	*47,180	*2,695	216,161	--	790,198
Farm net loss	--	--	--	--	--	--	--	*26,552
Net loss, noncapital assets	*511	*8,260	*117	*23	*140,359	*36,874	--	83,040
Other deductions	4,785,791	1,498,909	519,160	359,274	7,232,746	6,633,717	351,950	38,304,161
Net income (less deficit) from trade or business..	1,354,239	561,101	68,519	85,855	1,055,816	-900,534	57,936	-2,895,491
Net income.....	1,702,449	802,959	119,793	186,980	1,453,788	752,183	86,861	8,904,401
Deficit.....	348,209	241,858	51,274	101,125	397,972	1,652,716	28,924	11,799,891
Portfolio income (less deficit) distributed								
directly to partners.....	126,823	39,218	-17,947	35,100	199,183	78,611	2,644	1,640,367
Interest income.....	33,350	12,828	1,906	6,791	79,103	60,468	2,547	943,265
Dividend income.....	*1,493	*388	*3	--	*1,331	3,104	*4	50,896
Royalty income.....	--	--	--	--	--	--	--	91,194
Net short-term capital gain (less loss).....	*1,686	-252	(?)	--	144	*-44,123	*35	24,459
Net long-term capital gain (less loss).....	*90,295	*26,254	*-19,856	*28,310	118,606	55,072	*58	493,100
Other portfolio income (less deficit).....	--	--	--	--	--	*4,090	--	37,453
Rental real estate income (less deficit).....	*3,005	*775	*331	--	-3,809	43,578	*-1,229	104,416
Net income.....	*3,069	*810	*331	--	11,198	51,817	--	251,408
Deficit.....	*64	*36	--	--	15,007	*8,239	*1,229	146,992
Net income (less deficit) from other rental activity..	1,826	*322	9,395	*1,391	15,597	*-4,554	--	20,679
Net income.....	1,826	*1,239	9,395	*1,391	15,780	*85	--	31,025
Deficit.....	--	*917	--	--	184	*4,639	--	*10,346
Total net income (less deficit) ¹.....	1,393,914	575,413	80,154	94,037	1,148,037	-793,849	59,258	-1,647,586
Net income.....	1,734,074	817,338	122,351	189,921	1,535,601	828,044	88,358	9,741,244
Deficit.....	340,160	241,924	42,197	95,884	387,564	1,621,892	29,100	11,388,830

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	
(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	
Number of partnerships.....	34,594	21,384	*7	13,203	70,171	23,383	46,788	58,454
Number of partners.....	293,810	171,654	*14	122,141	332,715	166,079	166,636	163,173
Total assets.....	55,113,925	24,130,447	*10,548	30,972,930	128,507,145	106,268,833	22,238,312	13,367,324
Income and deductions from trade or business:								
Total income.....	48,347,560	17,690,783	*40,640	30,616,137	92,800,954	48,640,028	44,160,926	17,565,390
Business receipts.....	43,679,315	13,856,677	*40,640	29,781,998	90,282,581	46,900,535	43,382,045	17,267,790
Ordinary income from other partnerships and fiduciaries.....	419,372	144,556	--	274,816	491,199	412,875	78,324	*10,823
Farm net profit.....	*2,128	--	--	*2,128	16	16	--	*203
Net gain, noncapital assets.....	31,230	19,136	--	12,093	181,124	143,537	37,588	30,075
Other income.....	4,215,515	3,670,413	--	545,102	1,846,034	1,183,065	662,969	256,498
Total deductions.....	50,749,594	19,831,593	*42,999	30,875,003	93,294,410	49,520,263	43,774,147	16,887,139
Cost of sales and operations.....	17,803,243	2,211,146	*15,039	15,577,058	27,801,069	10,184,679	17,616,389	7,190,979
Inventory, beginning of year.....	399,493	51,142	*125	348,226	1,081,048	538,354	542,694	590,959
Purchases.....	1,368,677	294,563	*9,353	1,064,761	16,646,887	2,537,013	14,109,874	4,099,576
Cost of labor.....	510,902	316,966	*4,860	189,077	4,342,145	1,807,179	2,534,966	1,187,632
Additional inventory costs (section 263A).....	28,127	*6,540	--	21,587	152,100	119,553	32,547	*111,858
Other costs.....	16,040,460	1,703,313	*845	14,336,302	6,669,961	5,657,107	1,012,853	1,867,334
Less: Inventory, end of year.....	544,417	161,379	*143	382,896	1,091,072	474,528	616,544	666,379
Salaries and wages.....	9,954,483	6,662,270	*7,258	3,284,955	16,585,640	8,207,072	8,378,567	2,642,649
Guaranteed payments to partners.....	254,343	158,208	--	96,134	484,271	164,903	319,368	412,647
Rent paid.....	1,216,565	477,277	*4,541	734,747	4,323,330	1,616,232	2,707,098	1,222,875
Interest paid.....	1,878,252	584,087	*131	1,294,034	6,310,134	5,491,853	818,280	436,063
Taxes and licenses.....	2,208,126	364,075	*1,058	1,842,993	3,855,853	2,441,188	1,414,665	457,100
Bad debts.....	74,834	28,467	--	46,367	135,098	88,720	46,378	26,025
Repairs and maintenance.....	456,405	77,894	*873	377,638	1,869,931	1,119,851	750,081	211,220
Depreciation.....	2,551,686	526,642	*1,471	2,023,573	5,793,958	4,416,665	1,377,293	543,974
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	116,068	104,524	--	11,543	55,070	42,228	12,843	15,729
Employee benefit programs.....	402,914	201,420	--	201,493	708,782	543,130	165,652	96,926
Net loss from other partnerships and fiduciaries.....	236,404	196,453	--	39,951	553,795	452,112	101,683	25,421
Farm net loss.....	--	--	--	--	*26,552	*26,552	--	--
Net loss, noncapital assets.....	41,370	21,212	--	20,158	41,670	18,408	23,262	*2,368
Other deductions.....	13,554,903	8,217,918	*12,627	5,324,358	24,749,258	14,706,670	10,042,588	3,603,162
Net income (less deficit) from trade or business..	-2,402,034	-2,140,810	*-2,359	-258,866	-493,456	-880,235	386,779	678,251
Net income.....	3,521,813	1,361,147	--	2,160,665	5,382,588	3,174,684	2,207,904	1,514,072
Deficit.....	5,923,847	3,501,957	*2,359	2,419,531	5,876,044	4,054,919	1,821,125	835,821
Portfolio income (less deficit) distributed								
directly to partners.....	684,691	456,333	--	228,358	955,677	677,107	278,570	209,344
Interest income.....	359,122	248,136	--	110,986	584,143	506,479	77,663	118,824
Dividend income.....	18,908	10,538	--	8,370	31,988	30,951	1,037	52,241
Royalty income.....	60,538	50,607	--	9,931	*30,657	24	*30,632	--
Net short-term capital gain (less loss).....	-33,690	-33,510	--	*-180	58,149	55,998	*2,151	*2,714
Net long-term capital gain (less loss).....	250,077	150,826	--	99,251	243,023	76,411	166,612	*35,564
Other portfolio income (less deficit).....	29,735	29,735	--	--	*7,718	*7,244	*474	--
Rental real estate income (less deficit).....	31,535	6,845	--	24,689	72,882	59,959	12,923	49,942
Net income.....	47,945	*15,848	--	32,097	203,463	184,608	18,855	52,286
Deficit.....	16,411	*9,003	--	*7,408	130,581	124,650	*5,932	*2,344
Net income (less deficit) from other rental activity..	-3,928	*74	--	-4,001	24,607	*21,021	*3,586	*1,932
Net income.....	6,418	*74	--	*6,344	24,607	*21,021	*3,586	*1,932
Deficit.....	*10,346	1	--	*10,345	--	--	--	--
Total net income (less deficit) 1.....	-1,906,125	-1,794,874	*-2,359	-108,891	258,538	-254,557	513,095	901,189
Net income.....	3,763,575	1,501,627	--	2,261,948	5,977,669	3,675,485	2,302,184	1,727,430
Deficit.....	5,669,699	3,296,501	*2,359	2,370,840	5,719,131	3,930,042	1,789,089	826,241

Footnotes at end of table.

Partnership Returns, 2001

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

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

Item	Other services--continued					Nature of business not allocable
	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive repair and maintenance	Other repair and maintenance			
(129)	(130)	(131)	(132)	(133)	(134)	
Number of partnerships.....	28,050	21,005	7,045	30,102	*302	2,948
Number of partners.....	68,976	53,171	15,805	89,904	*4,294	10,906
Total assets.....	6,141,719	3,576,787	2,564,932	6,926,009	*299,596	*183,653
Income and deductions from trade or business:						
Total income.....	10,499,080	7,203,235	3,295,844	7,039,677	*26,633	146,997
Business receipts.....	10,347,641	7,097,921	3,249,720	6,893,570	*26,579	146,854
Ordinary income from other partnerships and fiduciaries.....	*9,228	*6,315	*2,913	*1,595	--	--
Farm net profit.....	--	--	--	*203	--	--
Net gain, noncapital assets.....	26,417	21,648	*4,769	3,658	--	--
Other income.....	115,794	77,352	38,442	140,651	*54	*144
Total deductions.....	10,036,179	6,910,653	3,125,526	6,830,930	*20,030	148,971
Cost of sales and operations.....	5,172,245	3,222,146	1,950,099	2,014,823	*3,911	*63,433
Inventory, beginning of year.....	419,574	248,099	171,476	170,950	*435	*2,102
Purchases.....	2,967,195	2,195,564	771,631	1,129,873	*2,507	*63,883
Cost of labor.....	929,284	515,385	413,899	257,097	*1,251	--
Additional inventory costs (section 263A).....	*13,695	*13,433	*263	*98,163	--	--
Other costs.....	1,332,626	494,424	838,202	534,613	*95	--
Less: Inventory, end of year.....	490,130	244,758	245,372	175,872	*378	*2,552
Salaries and wages.....	1,401,803	1,095,309	306,493	1,240,847	--	*14,254
Guaranteed payments to partners.....	228,056	162,526	65,531	184,590	--	*12,638
Rent paid.....	427,720	376,601	51,118	792,623	*2,532	*2,960
Interest paid.....	252,952	205,770	47,182	183,077	*34	*3,890
Taxes and licenses.....	247,621	198,913	48,708	208,884	*596	*6,003
Bad debts.....	20,887	7,674	13,213	5,138	--	*381
Repairs and maintenance.....	110,068	86,960	23,108	100,932	*220	*1,250
Depreciation.....	296,166	224,254	71,912	246,417	*1,391	*4,529
Depletion.....	--	--	--	--	--	--
Retirement plans, etc.....	9,249	3,188	6,061	6,480	--	--
Employee benefit programs.....	62,246	37,390	24,856	34,680	--	--
Net loss from other partnerships and fiduciaries.....	*15,880	*15,095	*784	*9,542	--	--
Farm net loss.....	--	--	--	--	--	--
Net loss, noncapital assets.....	*781	*322	458	*1,588	--	--
Other deductions.....	1,790,504	1,274,503	516,001	1,801,310	*11,348	39,633
Net income (less deficit) from trade or business.....	462,901	292,582	170,318	208,747	*6,603	-1,973
Net income.....	858,697	589,519	269,178	648,772	*6,603	*19,665
Deficit.....	395,796	296,937	98,860	440,025	--	21,639
Portfolio income (less deficit) distributed directly to partners.....	7,810	3,490	4,320	157,595	*43,939	*173,944
Interest income.....	8,109	3,880	4,229	110,714	--	*1,082
Dividend income.....	*444	*356	*88	7,858	*43,939	*24,888
Royalty income.....	--	--	--	--	--	--
Net short-term capital gain (less loss).....	*52	*52	--	*2,662	--	--
Net long-term capital gain (less loss).....	*-796	*-799	3	*36,360	--	*147,975
Other portfolio income (less deficit).....	--	--	--	--	--	--
Real estate rental income (less deficit).....	10,526	10,707	*-181	39,416	--	--
Net income.....	10,707	10,707	--	41,579	--	--
Deficit.....	*181	--	*181	*2,163	--	--
Net income (less deficit) from other rental activity.....	--	--	--	*1,932	--	--
Net income.....	--	--	--	*1,932	--	--
Deficit.....	--	--	--	--	--	--
Total net income (less deficit) ¹.....	481,979	307,526	174,454	368,668	*50,542	23,996
Net income.....	872,170	599,533	272,637	804,718	*50,542	*45,516
Deficit.....	390,190	292,007	98,183	436,051	--	21,520

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

¹ Total net income (less deficit) is the sum of net income (less deficit) from trade or business, portfolio income (less deficit) distributed directly to partners (excluding net short-term capital gain and net long-term capital gain), net income (less deficit) from real estate, and net income (less deficit) from other rental activity.

² Less than \$500.

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

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups

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

Item	All industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					Support activities for agriculture and forestry
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting and trapping	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	1,301,040	85,501	64,015	36,828	19,718	2,864	913	3,693
Number of partners	8,964,129	671,080	236,485	150,140	54,800	18,948	2,255	10,341
Total assets	6,158,946,445	207,595,878	39,296,692	17,379,856	11,418,072	6,993,703	894,298	2,610,763
Income and deductions from trade or business:								
Total income	1,875,031,551	189,586,452	14,889,365	3,943,289	3,694,808	1,869,439	1,033,888	4,347,941
Business receipts.....	1,724,791,029	180,181,405	11,197,644	1,610,786	2,562,806	1,773,744	989,195	4,261,113
Ordinary income from other partnerships and fiduciaries.....	35,898,447	2,110,541	142,488	72,247	*20,536	*32,274	*6,628	*10,803
Farm net profit.....	3,011,712	2,978,754	2,977,769	2,031,918	942,019	*829	--	*3,004
Net gain, noncapital assets.....	5,146,822	1,136,644	296,084	105,793	157,368	*5,888	*24,794	2,240
Other income.....	106,183,540	3,179,108	275,380	122,544	12,080	56,704	*13,271	70,781
Total deductions	1,618,095,165	161,173,250	10,788,812	1,887,954	2,710,305	1,503,065	809,048	3,878,441
Cost of sales and operations.....	984,963,370	120,706,121	6,789,500	946,283	1,876,125	708,134	506,826	2,752,132
Inventory, beginning of year.....	81,804,350	1,868,458	527,979	33,619	244,228	*59,917	*78,947	111,269
Purchases.....	649,864,460	92,969,588	4,964,826	550,497	1,642,105	265,126	*201,392	2,305,707
Cost of labor.....	32,929,701	1,912,447	441,134	*98,322	95,103	*44,299	*66,380	137,031
Additional inventory costs (section 263A).....	6,528,104	540,151	18,764	204	*769	*12,356	1,604	*3,832
Other costs.....	299,333,992	25,782,831	1,547,638	310,991	203,038	375,156	210,048	448,405
Less: Inventory, end of year.....	87,307,912	2,400,687	710,842	47,351	309,117	*48,719	*51,545	254,110
Salaries and wages.....	162,056,783	2,444,444	901,924	149,482	213,747	128,166	*14,649	395,880
Guaranteed payments to partners.....	19,522,050	369,731	280,347	110,530	99,392	*31,353	*7,518	31,554
Rent paid.....	26,835,972	763,972	110,880	38,297	14,006	10,099	*11,079	37,400
Interest paid.....	62,758,218	2,728,868	174,764	33,366	48,713	22,676	32,804	37,205
Taxes and licenses.....	24,606,334	1,466,957	161,115	29,656	22,119	54,133	3,896	51,310
Bad debts.....	6,841,211	92,011	10,811	*3,054	*1,397	*84	*284	5,992
Repairs and maintenance.....	7,453,955	663,017	130,668	35,859	14,591	26,613	18,874	34,731
Depreciation.....	31,631,926	3,413,525	341,517	82,358	57,433	58,527	*66,215	76,984
Depletion.....	337,031	316,246	--	--	--	--	--	--
Retirement plans, etc.....	4,589,137	80,187	19,976	6,471	*1,784	*7,215	--	4,505
Employee benefit programs.....	10,013,011	248,583	46,281	10,383	*7,468	*10,939	*3,039	14,452
Net loss from other partnerships and fiduciaries ..	8,200,165	60,327	26,463	*9,389	*6,181	*10,347	412	*134
Farm net loss ..	299,563	274,954	271,604	142,252	118,162	*425	--	*10,765
Net loss, noncapital assets ..	558,041	57,319	4,672	*184	*3,703	--	--	*785
Other deductions ..	267,428,397	27,486,988	1,518,291	290,391	225,483	434,354	143,452	424,610
Net income (less deficit) from trade or business.	256,936,386	28,413,203	4,100,553	2,055,335	984,503	366,374	224,841	469,500
Net income.....	265,188,377	28,755,598	4,342,641	2,138,410	1,038,427	468,896	224,841	472,067
Deficit.....	8,251,991	342,395	242,088	83,075	53,924	*102,523	--	*2,567
Portfolio income (less deficit) distributed								
directly to partners	136,133,859	4,180,553	793,066	279,504	284,377	170,281	3,558	55,346
Interest income.....	76,782,691	1,465,020	361,069	144,906	79,617	124,396	3,207	8,943
Dividend income.....	22,347,802	115,232	37,625	20,727	9,687	*4,749	*351	*2,110
Royalty income.....	7,114,650	2,190,285	80,978	10,757	*32,183	*38,037	--	--
Net short-term capital gain (less loss).....	-11,248,374	-87,540	-30,870	-28,340	*-2,342	*3	--	*-192
Net long-term capital gain (less loss).....	37,610,800	449,909	325,951	121,127	157,244	*3,096	--	*44,484
Other portfolio income (less deficit).....	3,526,291	47,647	18,313	*10,326	*7,987	--	--	--
Rental real estate income (less deficit)	75,216,266	545,490	505,877	290,062	144,748	*35,790	--	*35,278
Net income.....	76,615,203	555,180	509,434	293,015	145,340	*35,790	--	*35,290
Deficit.....	1,398,936	9,691	3,557	*2,953	*592	--	--	*12
Net income (less deficit) from other rental activity.	4,145,085	195,778	171,695	148,439	*19,399	*1,134	*2,724	-1
Net income.....	4,571,217	197,950	173,815	150,559	*19,399	*1,134	*2,724	--
Deficit.....	426,132	*2,171	*2,121	*2,120	--	--	--	1
Total net income ¹	446,069,172	32,972,655	5,276,110	2,680,552	1,278,124	570,479	231,123	515,831

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Raw materials and energy production--continued					Goods production		
	Mining				Utilities	Total	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining			Total	Building, developing, and general contracting
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
Number of partnerships	19,938	16,757	2,466	715	1,548	95,368	76,601	41,051
Number of partners	413,969	383,403	27,340	3,227	20,626	284,833	227,930	145,901
Total assets	89,164,554	74,271,056	13,955,572	937,925	79,134,632	302,688,718	81,010,792	69,270,617
Income and deductions from trade or business:								
Total income	45,092,251	34,602,771	8,773,712	1,715,768	129,604,836	495,786,598	131,841,597	98,009,414
Business receipts.....	41,693,983	31,730,170	8,317,252	1,646,561	127,289,778	482,818,024	128,988,186	95,477,418
Ordinary income from other partnerships and fiduciaries.....	971,659	769,498	*202,160	--	996,394	4,602,923	1,434,166	1,410,548
Farm net profit.....	*985	*904	*81	--	--	*3,211	--	--
Net gain, noncapital assets.....	514,783	491,270	23,179	*333	325,778	298,808	76,917	34,488
Other income.....	1,910,842	1,610,930	231,039	68,873	992,886	8,063,632	1,342,329	1,086,961
Total deductions	27,478,337	18,291,429	7,814,019	1,372,890	122,906,100	449,122,179	117,497,556	86,971,414
Cost of sales and operations.....	14,203,183	7,622,747	5,625,546	954,891	99,713,437	366,326,398	97,513,188	73,727,935
Inventory, beginning of year.....	878,816	427,492	436,948	*14,376	461,663	38,239,387	18,611,365	18,262,496
Purchases.....	4,259,009	2,953,202	885,714	420,092	83,745,753	199,369,074	30,864,560	25,660,932
Cost of labor.....	1,388,194	301,850	966,584	*119,760	83,119	16,518,721	5,055,483	1,559,220
Additional inventory costs (section 263A).....	511,363	*358,768	152,595	--	10,024	3,443,959	2,398,226	2,067,841
Other costs.....	8,268,835	4,154,207	3,689,084	425,544	15,966,358	150,047,224	59,243,664	44,553,990
Less: Inventory, end of year.....	1,136,364	606,103	505,381	*24,881	553,481	41,661,805	18,967,600	18,662,888
Salaries and wages.....	742,862	450,497	181,947	110,418	799,658	14,990,761	3,586,104	1,959,084
Guaranteed payments to partners.....	79,402	56,198	*16,596	*6,608	*9,982	1,355,308	877,215	425,436
Rent paid.....	262,278	113,617	131,429	17,232	390,814	2,146,935	427,253	199,073
Interest paid.....	1,138,746	912,720	216,022	10,004	1,415,358	3,988,786	1,051,690	889,451
Taxes and licenses.....	965,412	751,643	198,048	15,721	340,430	6,689,771	610,272	328,505
Bad debts.....	12,639	5,170	4,392	*3,077	68,561	280,609	58,275	17,369
Repairs and maintenance.....	245,527	96,201	134,229	15,097	286,822	1,441,808	279,384	110,187
Depreciation.....	1,910,499	1,548,845	296,942	64,712	1,161,510	5,116,936	662,428	224,383
Depletion.....	284,686	28,659	256,026	--	*31,560	17,234	*1,265	*35
Retirement plans, etc.....	24,743	5,169	17,455	*2,119	35,468	775,586	93,959	40,294
Employee benefit programs.....	116,340	36,476	75,820	*4,044	85,963	1,472,724	157,286	60,322
Net loss from other partnerships and fiduciaries ..	32,706	25,772	*6,934	--	*1,158	241,128	11,440	8,000
Farm net loss	*3,349	*650	*2,699	--	--	*3,497	*780	*611
Net loss, noncapital assets	42,575	41,280	*1,284	*10	10,073	119,997	3,106	1,537
Other deductions	7,413,391	6,595,785	648,650	168,957	18,555,306	44,154,699	12,163,908	8,979,193
Net income (less deficit) from trade or business.	17,613,914	16,311,343	959,693	342,878	6,698,736	46,664,420	14,344,041	11,038,001
Net income.....	17,689,251	16,370,265	975,565	343,421	6,723,705	47,393,737	14,380,071	11,070,625
Deficit.....	75,337	58,922	*15,872	*543	24,970	729,317	36,029	32,624
Portfolio income (less deficit) distributed								
directly to partners	2,856,619	2,661,095	190,116	5,408	530,869	3,988,041	855,853	798,333
Interest income.....	701,141	607,363	92,746	1,032	402,810	1,588,043	466,653	382,735
Dividend income.....	72,134	68,701	*3,411	*21	*5,473	1,225,076	30,146	18,928
Royalty income.....	2,107,663	2,037,508	*65,804	*4,351	*1,644	490,562	*5,397	*3,866
Net short-term capital gain (less loss).....	-45,456	-43,025	-2,432	--	*-11,214	-47,142	29,408	30,303
Net long-term capital gain (less loss).....	-8,176	-38,766	*30,587	3	*132,134	718,807	321,516	360,426
Other portfolio income (less deficit).....	29,314	29,314	--	--	21	12,695	2,733	*2,075
Rental real estate income (less deficit)	38,384	23,037	15,347	--	*1,228	388,043	279,710	277,674
Net income.....	44,518	28,422	16,096	--	*1,228	423,266	314,409	310,994
Deficit.....	6,133	5,385	748	--	--	35,223	34,700	33,320
Net income (less deficit) from other rental activity.	10,553	4,852	*4,602	*1,098	*13,531	214,992	4,017	*-285
Net income.....	10,603	4,903	*4,602	*1,098	*13,531	215,547	*4,501	*200
Deficit.....	*51	*51	--	--	--	*56	*485	*485
Total net income ¹	20,573,102	19,082,117	1,141,604	349,381	7,123,443	50,583,830	15,132,697	11,722,994

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
	Heavy construction	Special trade contractors					Total	Food manufacturing
		Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors		
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships	2,583	32,967	4,725	2,827	4,157	21,257	18,767	1,960
Number of partners	6,290	75,739	10,143	6,355	9,030	50,211	56,903	11,404
Total assets	6,052,842	5,687,334	1,048,706	111,949	521,859	4,004,820	221,677,926	12,355,310
Income and deductions from trade or business:								
Total income	15,051,473	18,780,710	3,014,506	682,612	2,097,266	12,986,325	363,945,001	29,798,446
Business receipts.....	14,937,155	18,573,613	3,005,392	680,621	2,094,834	12,792,767	353,829,838	29,274,866
Ordinary income from other partnerships and fiduciaries.....	*7,709	*15,908	--	--	--	*15,908	3,168,757	16,788
Farm net profit.....	--	--	--	--	--	--	*3,211	*20
Net gain, noncapital assets.....	23,090	19,339	*897	*272	*101	18,069	221,892	26,999
Other income.....	83,519	171,849	8,217	*1,720	2,331	159,580	6,721,303	479,773
Total deductions	13,915,778	16,610,364	2,784,195	567,373	1,828,854	11,429,942	331,624,623	28,618,753
Cost of sales and operations.....	12,316,140	11,469,113	1,862,928	387,735	1,360,439	7,858,012	268,813,210	24,047,042
Inventory, beginning of year.....	98,176	250,693	42,996	*628	*27,612	179,457	19,628,022	2,432,134
Purchases.....	941,918	4,261,710	788,506	68,196	427,827	2,977,181	168,504,514	18,331,682
Cost of labor.....	1,141,318	2,354,945	451,319	84,758	465,225	1,353,644	11,463,238	1,117,981
Additional inventory costs (section 263A).....	*141,408	188,977	*21,102	*21,925	91	145,859	1,045,733	104,822
Other costs.....	10,011,030	4,678,644	603,118	212,498	454,186	3,408,843	90,803,561	4,715,535
Less: Inventory, end of year.....	17,710	287,001	44,113	*270	*29,641	212,978	22,694,205	2,655,113
Salaries and wages.....	297,948	1,329,072	213,093	*28,062	128,029	959,889	11,404,658	1,020,019
Guaranteed payments to partners.....	31,319	420,459	64,815	*52,857	72,788	229,999	478,093	58,785
Rent paid.....	47,152	181,028	26,573	*3,066	23,717	127,672	1,719,682	183,580
Interest paid.....	42,444	119,795	33,036	2,019	10,981	73,760	2,937,096	302,231
Taxes and licenses.....	68,939	212,829	34,931	6,958	17,805	153,135	6,079,499	147,865
Bad debts.....	7,126	33,780	6,385	*349	*1,865	25,181	222,334	17,163
Repairs and maintenance.....	47,567	121,631	13,148	1,609	9,879	96,995	1,162,424	169,242
Depreciation.....	141,243	296,803	37,228	6,731	23,974	228,870	4,454,508	297,817
Depletion.....	*422	*807	--	--	--	*807	15,969	*3
Retirement plans, etc.....	15,262	38,403	2,488	*76	*3,271	32,568	681,627	35,084
Employee benefit programs.....	19,489	77,475	14,517	*474	6,928	55,555	1,315,438	196,740
Net loss from other partnerships and fiduciaries ..	*1,282	2,159	2,154	--	--	5	229,688	*6,520
Farm net loss ..	*170	--	--	--	--	--	*2,716	756
Net loss, noncapital assets ..	*109	*1,461	*249	--	--	*1,212	116,891	*997
Other deductions ..	879,167	2,305,549	472,652	77,437	169,178	1,586,282	31,990,791	2,134,910
Net income (less deficit) from trade or business.	1,135,695	2,170,346	230,310	115,239	268,412	1,556,384	32,320,378	1,179,692
Net income.....	1,137,692	2,171,754	230,310	115,239	268,412	1,557,792	33,013,666	1,179,692
Deficit.....	*1,997	*1,408	--	--	--	*1,408	693,288	--
Portfolio income (less deficit) distributed								
directly to partners	13,797	43,723	2,472	*174	1,583	39,494	3,132,188	174,511
Interest income.....	65,177	18,740	2,254	*156	1,370	14,960	1,121,390	31,525
Dividend income.....	9,392	1,826	*218	*18	*191	1,399	1,194,930	8,394
Royalty income.....	--	*1,531	--	--	*20	*1,510	485,165	*365
Net short-term capital gain (less loss).....	*-1,055	*160	--	--	--	*160	-76,549	710
Net long-term capital gain (less loss).....	-59,750	*20,840	--	--	*2	*20,839	397,291	133,517
Other portfolio income (less deficit).....	33	*626	--	--	--	*626	9,961	--
Rental real estate income (less deficit).....	*271	1,765	-20	*-410	*-486	2,680	108,333	3,397
Net income.....	333	*3,083	--	--	--	*3,083	108,857	3,397
Deficit.....	*62	*1,318	20	*410	*486	*403	*524	1
Net income (less deficit) from other rental activity.	3,950	*352	--	--	--	*352	210,975	630
Net income.....	3,950	*352	--	--	--	*352	211,046	630
Deficit.....	--	--	--	--	--	--	71	--
Total net income *.....	1,214,518	2,195,185	232,763	115,003	269,509	1,577,910	35,451,133	1,224,003

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships	535	37	703	*104	1,061	134	1,780	139
Number of partners	1,562	153	1,961	*232	3,401	496	4,178	371
Total assets	11,487,118	1,748,369	1,473,544	*667,587	1,849,049	3,106,135	1,488,355	71,965,736
Income and deductions from trade or business:								
Total income	13,367,568	2,697,035	2,966,406	*860,982	3,229,930	4,371,715	2,140,851	165,732,977
Business receipts.....	12,623,131	2,692,106	2,819,489	*856,760	3,184,702	4,323,120	2,121,250	161,999,814
Ordinary income from other partnerships and fiduciaries.....	--	--	*117,789	--	4,537	--	*2,902	*649,395
Farm net profit.....	*3,161	--	--	--	*30	--	--	--
Net gain, noncapital assets.....	3,044	548	*384	--	6,733	*506	*784	92,225
Other income.....	738,232	4,381	28,745	*4,223	33,928	48,088	15,915	2,991,543
Total deductions	12,273,527	2,585,585	2,583,321	*848,332	3,002,001	3,979,523	1,926,157	156,444,037
Cost of sales and operations.....	7,418,110	2,173,688	1,850,357	*741,032	2,330,400	3,307,673	1,149,088	135,321,188
Inventory, beginning of year.....	854,237	494,967	447,573	*62,126	295,451	309,507	62,387	2,396,016
Purchases.....	6,896,967	1,422,683	1,356,935	*612,501	1,686,881	1,772,822	621,262	85,858,560
Cost of labor.....	80,978	286,928	231,077	*37,085	295,003	324,176	170,957	187,853
Additional inventory costs (section 263A).....	*23,060	*1,356	30,593	*12,680	*15,707	138,772	*16,035	352,085
Other costs.....	502,977	497,317	330,548	*69,663	405,833	1,098,409	342,586	51,331,407
Less: Inventory, end of year.....	940,108	529,562	546,368	*53,023	368,476	336,014	64,139	4,804,732
Salaries and wages.....	1,124,897	128,367	214,125	*23,508	234,191	160,189	198,748	1,814,315
Guaranteed payments to partners.....	*21,529	*11,097	18,693	*1,593	39,619	*2,272	*32,309	*1,010
Rent paid.....	215,136	*18,564	29,069	*4,387	28,798	25,270	46,588	442,087
Interest paid.....	181,760	*14,215	43,146	*16,631	40,756	112,015	37,780	1,011,927
Taxes and licenses.....	127,784	*15,093	26,273	*4,131	27,408	33,735	27,459	5,000,242
Bad debts.....	8,823	*3,384	3,362	*814	6,768	6,079	7,234	31,130
Repairs and maintenance.....	25,903	*9,223	4,741	*1,164	23,690	10,850	14,154	515,637
Depreciation.....	244,051	*11,115	22,868	*3,298	36,318	61,770	39,161	2,095,183
Depletion.....	--	--	--	--	--	--	--	95
Retirement plans, etc.....	54,761	*8,772	*2,625	*1,553	5,575	2,586	*5,669	111,882
Employee benefit programs.....	67,384	*7,798	19,374	*3,627	17,281	14,036	8,872	208,637
Net loss from other partnerships and fiduciaries ..	*196,737	--	912	--	--	--	*315	1,463
Farm net loss ..	*1,961	--	--	--	--	--	--	--
Net loss, noncapital assets ..	*60	*261	*355	--	*373	*917	4	28,663
Other deductions ..	2,584,633	184,005	347,422	*46,593	210,824	242,132	358,774	9,860,579
Net income (less deficit) from trade or business.	1,094,041	111,450	383,085	*12,651	227,929	392,192	214,695	9,288,940
Net income.....	1,095,514	111,450	385,347	*17,536	228,491	392,306	241,192	9,288,963
Deficit.....	*1,473	--	*2,262	*4,886	*562	*115	26,498	23
Portfolio income (less deficit) distributed								
directly to partners	81,593	32,655	6,929	*22,439	7,208	12,267	52,820	178,828
Interest income.....	62,465	4,070	5,325	*20,856	3,833	10,531	48,863	142,765
Dividend income.....	*19,116	--	8,459	--	*1,318	1,021	*352	57,031
Royalty income.....	--	25	*7,092	--	333	146	*39	8
Net short-term capital gain (less loss).....	--	--	--	--	121	-33	*3,565	-25,855
Net long-term capital gain (less loss).....	*12	*28,559	-13,947	--	*1,602	602	--	4,880
Other portfolio income (less deficit).....	--	--	--	*1,583	--	--	--	--
Rental real estate income (less deficit)	*42,966	--	--	--	*277	49	*407	*2,636
Net income.....	*43,076	--	--	--	*277	49	*407	*2,636
Deficit.....	*110	--	--	--	--	--	--	--
Net income (less deficit) from other rental activity.	162,427	--	--	--	*1,925	--	*371	33
Net income.....	162,427	--	--	--	*1,925	--	*371	33
Deficit.....	--	--	--	--	--	--	--	--
Total net income *.....	1,381,014	115,545	403,962	*35,090	235,616	403,939	264,727	9,491,412

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Number of partnerships.....	867	523	632	736	3,366	1,355	588	243
Number of partners.....	2,337	1,945	1,799	1,402	8,491	4,203	1,657	1,679
Total assets.....	37,618,123	4,968,721	3,408,949	3,299,958	6,746,648	9,893,454	9,131,146	4,598,971
Income and deductions from trade or business:								
Total income.....	41,945,118	7,038,983	4,080,881	4,797,102	9,117,007	15,190,331	20,256,619	6,532,603
Business receipts.....	38,961,662	6,967,770	3,965,256	4,751,345	8,978,157	15,111,769	20,198,512	6,340,891
Ordinary income from other partnerships and fiduciaries.....	2,002,174	*12,456	*101,188	*1,271	*56,312	16,850	391	*111,545
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	34,375	*4,263	4,083	*674	23,354	*4,625	*5,882	2,890
Other income.....	946,907	54,494	10,354	43,812	59,184	57,086	51,835	77,276
Total deductions.....	32,370,706	6,678,438	3,538,718	4,376,125	8,272,469	11,650,747	19,342,161	5,897,563
Cost of sales and operations.....	21,658,903	5,344,575	2,819,940	3,875,172	6,442,693	8,839,636	16,352,480	4,424,439
Inventory, beginning of year.....	3,936,677	484,566	247,228	698,685	885,045	2,055,343	868,161	873,451
Purchases.....	15,410,200	3,496,611	1,281,635	2,533,587	3,617,772	6,828,009	1,576,730	2,559,053
Cost of labor.....	653,529	559,752	401,910	399,666	1,043,856	1,354,452	1,028,167	396,955
Additional inventory costs (section 263A).....	70,283	*20,024	3,908	6,248	26,385	53,478	*37,697	39,794
Other costs.....	5,541,173	1,229,215	1,140,206	864,791	1,617,019	750,512	13,595,978	1,414,031
Less: Inventory, end of year.....	3,952,958	445,594	254,948	627,805	806,790	2,202,158	754,252	858,844
Salaries and wages.....	2,161,783	306,892	177,648	105,082	520,765	593,602	1,143,018	301,294
Guaranteed payments to partners.....	*44,681	11,829	*5,157	*1,852	81,384	*32,442	*11,837	*16,097
Rent paid.....	207,308	43,686	23,651	11,539	75,378	52,887	116,981	46,560
Interest paid.....	224,322	142,239	54,239	69,593	142,143	120,723	83,001	70,311
Taxes and licenses.....	193,573	37,782	30,132	28,231	91,837	79,632	33,813	43,013
Bad debts.....	30,596	13,507	3,844	5,582	12,337	18,160	4,507	7,036
Repairs and maintenance.....	129,447	31,657	15,440	18,473	42,399	46,488	13,898	21,836
Depreciation.....	637,344	89,648	92,829	60,264	145,963	177,597	81,478	82,899
Depletion.....	--	--	15,871	--	--	--	--	--
Retirement plans, etc.....	69,004	17,509	9,432	8,359	27,423	20,876	8,006	17,035
Employee benefit programs.....	147,846	97,474	13,157	19,522	62,585	90,252	142,609	74,769
Net loss from other partnerships and fiduciaries ..	1,184	--	*3,060	*237	16,837	*356	*275	387
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	5,032	1,208	527	276	*937	*2,342	*72,857	*33
Other deductions	6,859,683	540,431	273,792	171,944	609,786	1,575,755	1,277,404	791,852
Net income (less deficit) from trade or business.	9,574,412	360,545	542,162	420,976	844,539	3,539,584	914,458	635,040
Net income.....	10,092,968	360,943	542,162	425,624	851,805	3,539,584	914,458	657,844
Deficit.....	*518,556	*398	--	4,648	7,266	--	--	*22,804
Portfolio income (less deficit) distributed								
directly to partners.....	1,824,221	69,170	15,342	27,906	58,852	110,239	92,818	116,166
Interest income.....	336,570	16,928	14,846	24,792	30,815	108,434	20,467	28,740
Dividend income.....	986,007	1,273	268	*3,042	*1,119	*398	*337	34,439
Royalty income.....	443,574	--	*33	--	77	326	7,175	8,221
Net short-term capital gain (less loss).....	3,275	--	--	--	-23,249	-930	*-460	*-12,269
Net long-term capital gain (less loss).....	46,622	50,969	174	*73	*50,090	2,011	*65,300	*57,035
Other portfolio income (less deficit).....	8,173	--	21	--	--	--	--	--
Rental real estate income (less deficit).....	166	52	*109	79	*3,345	*212	--	*53,823
Net income.....	166	52	*182	79	*3,345	*549	--	*53,823
Deficit.....	--	--	*73	--	--	*337	--	--
Net income (less deficit) from other rental activity.	38,866	--	553	64	*2,237	36	--	106
Net income.....	38,866	--	553	64	*2,237	36	--	106
Deficit.....	--	--	--	--	--	--	--	--
Total net income ¹.....	11,387,767	378,798	557,993	448,953	882,131	3,648,990	942,436	760,369

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Goods production--continued			Distribution and transportation of goods				
	Manufacturing--continued			Total	Wholesale trade			Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing		Total	Durable goods	Nondurable goods	Total
Number of partnerships	171	2,140	1,692	86,484	16,856	10,803	6,054	56,373
Number of partners	611	4,599	4,422	504,411	53,325	30,132	23,193	218,083
Total assets	23,190,907	418,351	12,261,493	157,774,303	50,267,004	18,846,558	31,420,447	51,837,565
Income and deductions from trade or business:								
Total income	15,289,747	2,130,165	12,400,536	422,367,045	184,858,724	47,195,344	137,663,380	202,018,606
Business receipts.....	14,593,524	2,109,897	11,955,817	415,074,477	181,667,476	46,555,579	135,111,897	199,288,931
Ordinary income from other partnerships and fiduciaries.....	*59,844	*10,234	*5,082	1,381,200	509,803	50,938	458,865	203,053
Farm net profit.....	--	--	--	*201	--	--	--	--
Net gain, noncapital assets.....	6,995	*715	2,813	363,965	46,027	7,729	38,298	64,707
Other income.....	629,384	*9,319	436,824	5,547,203	2,635,419	581,099	2,054,320	2,461,915
Total deductions	14,544,518	1,921,949	10,769,993	403,262,066	176,662,749	43,386,130	133,276,618	196,055,650
Cost of sales and operations.....	12,044,035	1,411,505	7,261,251	335,515,495	158,512,817	37,026,191	121,486,626	162,588,933
Inventory, beginning of year.....	996,795	227,310	1,000,361	25,273,206	9,744,672	4,594,700	5,149,973	15,223,564
Purchases.....	7,122,218	853,558	4,664,847	274,817,712	111,681,866	34,144,669	77,537,197	157,679,941
Cost of labor.....	1,206,536	345,735	1,340,644	3,152,388	1,366,418	741,730	624,688	918,280
Additional inventory costs (section 263A).....	17,382	*5,099	70,325	794,762	477,225	191,570	285,655	217,001
Other costs.....	3,852,318	182,320	1,321,723	58,293,813	45,603,502	2,419,673	43,183,829	4,775,522
Less: Inventory, end of year.....	1,151,213	205,458	1,136,649	26,998,924	10,498,922	5,066,151	5,432,771	16,262,294
Salaries and wages.....	508,553	95,236	572,424	18,702,087	5,510,709	2,142,414	3,368,295	10,820,447
Guaranteed payments to partners.....	23,455	*22,014	40,438	1,108,455	453,554	214,307	239,247	501,597
Rent paid.....	38,777	31,568	77,849	4,076,568	861,103	316,609	544,495	2,608,676
Interest paid.....	102,754	11,293	156,019	2,991,274	856,253	280,856	575,397	1,349,031
Taxes and licenses.....	44,308	17,404	69,785	2,665,602	649,418	266,955	382,463	1,521,251
Bad debts.....	21,597	*3,927	16,483	473,389	154,382	67,678	86,704	297,381
Repairs and maintenance.....	28,791	5,815	33,576	1,178,975	257,617	94,458	163,159	594,263
Depreciation.....	98,721	36,525	139,659	3,558,452	668,922	214,797	454,125	1,399,673
Depletion.....	--	--	--	*334	--	--	--	*334
Retirement plans, etc.....	246,230	*3,645	25,603	268,275	121,084	39,807	81,277	99,114
Employee benefit programs.....	51,789	10,739	60,949	1,189,316	403,763	159,647	244,116	580,940
Net loss from other partnerships and fiduciaries ..	157	--	1,248	5,250,555	19,308	2,331	16,977	7,598
Farm net loss	--	--	--	*2,434	*2,434	*2,434	--	--
Net loss, noncapital assets	1,841	--	*208	45,544	12,588	1,008	11,580	10,707
Other deductions	1,333,510	272,261	2,314,502	26,235,311	8,178,797	2,556,640	5,622,157	13,675,704
Net income (less deficit) from trade or business.	745,229	208,216	1,630,543	19,104,979	8,195,976	3,809,214	4,386,762	5,962,956
Net income.....	849,027	208,216	1,630,543	19,187,119	8,206,896	3,812,695	4,394,202	6,014,837
Deficit.....	*103,798	--	--	82,140	10,921	3,481	*7,440	51,881
Portfolio income (less deficit) distributed								
directly to partners	206,965	11,724	29,535	1,021,181	351,126	176,132	174,994	299,910
Interest income.....	180,535	12,489	16,541	740,963	309,099	171,108	137,991	160,413
Dividend income.....	64,830	*14	*7,512	141,248	6,194	1,740	4,454	12,927
Royalty income.....	*12,269	--	5,482	10,086	7,759	2,111	5,648	*2,326
Net short-term capital gain (less loss).....	-21,355	*-70	--	-18,040	-17,538	*-345	-17,193	-707
Net long-term capital gain (less loss).....	-29,499	*-709	--	145,476	45,486	*1,513	43,972	124,474
Other portfolio income (less deficit).....	184	--	--	*1,448	*126	*4	122	*476
Rental real estate income (less deficit)	566	--	249	127,117	26,327	2,681	23,646	52,911
Net income.....	566	--	252	134,116	29,848	4,409	25,439	54,259
Deficit.....	--	--	3	6,999	3,522	*1,729	*1,793	1,348
Net income (less deficit) from other rental activity.	*3,798	--	-71	157,255	4,849	2,340	*2,510	53,197
Net income.....	*3,798	--	-71	160,984	5,830	*2,363	*3,468	53,312
Deficit.....	--	--	71	*3,728	981	23	958	*115
Total net income *.....	1,007,411	220,719	1,660,256	20,283,097	8,550,330	3,989,197	4,561,133	6,245,207

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	Motor vehicle and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	7,462	3,125	1,562	3,396	6,743	2,176	3,273	4,994
Number of partners	18,028	7,455	3,622	9,478	15,473	4,938	8,988	11,246
Total assets	13,161,022	1,436,319	4,509,953	2,019,928	3,757,810	2,053,924	4,834,150	2,045,143
Income and deductions from trade or business:								
Total income	56,000,886	4,289,330	38,754,174	5,893,772	13,079,001	7,021,693	15,291,153	5,408,452
Business receipts.....	55,059,199	4,244,947	38,486,800	5,854,512	12,926,514	6,912,219	15,149,234	5,242,461
Ordinary income from other partnerships and fiduciaries.....	*6,637	60	--	*10,764	*6,750	*3,150	*1,868	--
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	6,103	207	*1,306	676	3,567	*299	28,957	--
Other income.....	928,946	44,117	266,068	27,821	142,170	106,025	111,093	165,990
Total deductions	54,762,514	3,932,619	38,134,093	5,655,783	12,611,649	6,758,457	14,938,058	5,188,802
Cost of sales and operations.....	47,880,456	2,488,744	32,395,228	4,299,864	9,989,667	5,312,755	13,015,394	3,075,935
Inventory, beginning of year.....	6,420,311	398,454	1,468,595	846,895	739,396	681,133	330,930	872,286
Purchases.....	47,513,346	2,240,275	31,421,162	4,167,325	9,816,703	4,934,288	11,647,712	2,985,430
Cost of labor.....	284,492	71,972	*134,196	35,897	76,329	*77,016	62,550	*8,869
Additional inventory costs (section 263A).....	46,288	26,392	*524	*9,871	24,248	*645	*4,720	*7,875
Other costs.....	355,787	230,896	1,207,296	42,396	121,510	314,423	1,185,300	76,016
Less: Inventory, end of year.....	6,739,767	479,246	1,836,546	820,327	807,632	694,751	215,818	874,541
Salaries and wages.....	2,745,709	401,920	2,061,527	576,581	985,377	575,021	621,069	375,439
Guaranteed payments to partners.....	107,380	44,859	*18,793	66,220	67,233	19,894	18,604	42,114
Rent paid.....	429,480	204,460	420,875	101,191	261,893	90,287	170,975	214,092
Interest paid.....	353,393	18,828	145,755	35,102	69,708	85,431	118,810	99,114
Taxes and licenses.....	364,657	63,418	210,903	76,092	147,534	60,420	126,663	69,548
Bad debts.....	29,204	5,752	75,719	19,524	5,584	12,387	5,663	23,540
Repairs and maintenance.....	88,125	14,404	97,927	42,677	81,913	15,099	72,927	21,610
Depreciation.....	198,784	31,110	262,671	50,303	137,465	35,836	190,190	40,625
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	11,268	3,027	*636	4,109	11,433	23,860	8,097	4,683
Employee benefit programs.....	153,475	12,939	126,898	30,071	40,557	32,551	28,653	19,630
Net loss from other partnerships and fiduciaries ..	1,175	--	--	*2,394	1,255	--	142	--
Farm net loss ..	--	--	--	--	--	--	--	--
Net loss, noncapital assets ..	590	*51	8,375	*1	*320	94	*145	348
Other deductions ..	2,398,817	643,106	2,308,787	351,655	811,711	494,822	560,726	1,202,123
Net income (less deficit) from trade or business.	1,238,372	356,711	620,081	237,989	467,351	263,235	353,095	219,649
Net income.....	1,238,537	356,711	620,081	238,268	468,974	263,235	358,276	254,071
Deficit.....	*165	--	--	*278	*1,622	--	*5,181	*34,421
Portfolio income (less deficit) distributed								
directly to partners	93,942	2,231	726	12,950	20,457	6,385	9,986	54,757
Interest income.....	38,695	2,846	631	10,623	5,798	4,767	6,153	52,413
Dividend income.....	738	*371	*135	*1,391	1,844	*12	*2,062	*24
Royalty income.....	*6	--	--	--	--	--	--	*2,320
Net short-term capital gain (less loss).....	*90	*-173	-40	*1	*-312	--	*54	--
Net long-term capital gain (less loss).....	54,593	*-813	--	*934	*12,650	*1,606	*1,717	--
Other portfolio income (less deficit).....	--	--	--	--	*476	--	--	--
Rental real estate income (less deficit)	1,885	*-327	*-325	*3,166	5,159	--	29,532	*1,358
Net income.....	2,344	*61	--	*3,166	5,252	--	29,546	*1,358
Deficit.....	*460	*387	*325	--	*93	--	*14	--
Net income (less deficit) from other rental activity.	3	--	--	6,261	*4,229	--	*10,334	*1,833
Net income.....	3	--	--	6,261	*4,229	--	*10,384	*1,833
Deficit.....	--	--	--	--	--	--	*49	--
Total net income ¹	1,279,699	359,601	620,521	259,431	484,858	268,015	401,177	277,597

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of partnerships	3,969	1,065	11,650	6,959	13,255	139	543	7,789
Number of partners	8,354	2,963	44,443	83,093	233,003	696	9,091	16,656
Total assets	1,176,164	2,482,038	3,168,157	11,192,956	55,669,733	796,575	1,635,640	1,200,817
Income and deductions from trade or business:								
Total income	2,518,623	5,589,553	6,313,084	41,858,887	35,489,715	930,794	1,257,178	4,812,415
Business receipts.....	2,411,882	5,583,813	6,146,054	41,271,295	34,118,070	847,679	1,205,913	4,763,488
Ordinary income from other partnerships and fiduciaries.....	--	--	*81	*173,744	668,344	*1,053	*1,055	*520
Farm net profit.....	--	--	--	--	*201	--	--	--
Net gain, noncapital assets.....	*71	288	1,870	21,363	253,231	*71,900	*45,593	19,429
Other income.....	106,669	5,452	165,078	392,486	449,869	*10,162	*4,618	28,978
Total deductions	2,363,415	5,393,124	5,813,878	40,503,258	30,543,667	790,812	853,371	4,432,854
Cost of sales and operations.....	1,431,214	3,550,945	3,909,891	35,238,841	14,413,745	*376,944	*243,340	2,116,717
Inventory, beginning of year.....	335,869	865,687	1,269,349	994,660	304,970	*23,791	--	*56,724
Purchases.....	1,482,906	3,505,683	3,670,040	34,295,069	5,455,905	*13,864	--	748,322
Cost of labor.....	*35,344	*7,789	85,648	38,177	867,690	*17,220	*10,598	238,650
Additional inventory costs (section 263A).....	*6,495	12,853	*14,450	62,640	*100,537	--	*36,953	1,619
Other costs.....	45,087	61,829	199,678	935,304	7,914,788	*335,768	*195,789	1,114,817
Less: Inventory, end of year.....	474,487	902,895	1,329,273	1,087,009	237,709	*13,699	--	*50,979
Salaries and wages.....	231,103	607,444	520,269	1,118,990	2,370,932	96,916	*114,645	460,425
Guaranteed payments to partners.....	25,770	*17,763	50,582	22,385	153,304	--	*19,414	54,986
Rent paid.....	122,941	191,759	283,067	117,655	606,788	*2,113	*2,103	156,781
Interest paid.....	23,494	41,664	65,666	292,065	785,990	*21,502	18,310	60,529
Taxes and licenses.....	47,159	114,370	105,477	135,007	494,934	6,083	8,625	80,953
Bad debts.....	29,754	5,995	4,814	79,446	21,625	*3,980	*492	7,626
Repairs and maintenance.....	7,634	20,931	30,503	100,512	327,094	*13,454	*10,447	143,041
Depreciation.....	34,389	108,554	61,673	248,075	1,489,858	26,183	59,889	202,134
Depletion.....	--	--	*310	*24	--	--	--	--
Retirement plans, etc.....	1,700	*512	10,764	19,024	48,076	*1,115	*15,345	7,791
Employee benefit programs.....	*8,787	*18,020	17,406	91,953	204,613	*5,598	*10,672	42,386
Net loss from other partnerships and fiduciaries ..	--	--	--	*2,632	*5,223,649	--	*1,925	--
Farm net loss ..	--	--	--	--	--	--	--	--
Net loss, noncapital assets ..	*304	--	*154	*325	22,249	--	--	*651
Other deductions ..	399,166	715,168	753,301	3,036,323	4,380,810	236,923	348,165	1,098,836
Net income (less deficit) from trade or business.	155,208	196,429	499,207	1,355,629	4,946,048	139,983	403,808	379,561
Net income.....	155,208	196,429	509,420	1,355,629	4,965,386	139,983	403,808	384,380
Deficit.....	--	--	*10,213	--	19,338	--	--	*4,819
Portfolio income (less deficit) distributed								
directly to partners	2,370	*52,259	16,583	27,264	370,145	*13,486	12,571	4,091
Interest income.....	2,308	*2,113	14,285	19,782	271,450	*10,672	12,524	3,297
Dividend income.....	*63	*531	*783	4,974	122,127	*40	*96	*417
Royalty income.....	--	--	--	--	*(?)	--	--	*(?)
Net short-term capital gain (less loss).....	--	--	*-146	-2	*205	--	--	*215
Net long-term capital gain (less loss).....	--	*49,616	*1,662	*2,509	-24,484	*2,775	-50	*161
Other portfolio income (less deficit).....	--	--	--	--	*846	--	--	--
Rental real estate income (less deficit)	*791	--	*10,612	*1,059	47,880	*-1,700	*21	*7,298
Net income.....	*791	--	*10,681	*1,059	50,009	--	*21	*7,726
Deficit.....	--	--	*69	--	*2,129	*1,700	--	*429
Net income (less deficit) from other rental activity.	--	3,154	*12	*27,372	99,209	--	*31,996	160
Net income.....	--	3,154	77	*27,372	101,841	--	*31,996	160
Deficit.....	--	--	*66	--	*2,633	--	--	--
Total net income *.....	158,370	202,226	524,898	1,408,816	5,487,560	148,994	448,445	390,734

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued						Total	Publishing industries
	Transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage		
(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
Number of partnerships.....	656	146	*40	1,907	*1,305	729	10,036	3,019
Number of partners.....	1,327	194,958	*240	4,582	*2,485	2,969	131,093	8,907
Total assets.....	193,755	45,508,512	*46,503	2,683,141	*32,377	3,572,413	210,861,886	13,118,521
Income and deductions from trade or business:								
Total income.....	659,299	18,932,375	*82,355	4,505,047	*274,315	4,035,937	99,161,689	9,489,386
Business receipts.....	657,614	18,107,588	*81,180	4,260,729	*274,095	3,919,785	93,783,320	9,111,148
Ordinary income from other partnerships and fiduciaries.....	--	583,107	--	528	--	*82,080	3,094,598	*162,567
Farm net profit.....	--	--	--	--	*201	--	--	--
Net gain, noncapital assets.....	*140	*111,905	*1,175	*1,218	--	*1,871	684,670	997
Other income.....	*1,545	129,775	--	242,572	*19	32,200	1,599,101	214,674
Total deductions.....	622,956	15,698,889	*73,806	4,187,065	*254,569	3,629,345	81,607,119	7,163,423
Cost of sales and operations.....	*215,255	7,245,784	*6,621	1,984,100	*139,787	2,085,196	21,791,342	1,871,401
Inventory, beginning of year.....	--	116,799	*2,037	45,289	*13	*60,317	5,466,753	147,509
Purchases.....	*18,555	2,403,909	*6,421	458,978	*2,146	1,803,711	6,220,936	618,132
Cost of labor.....	*55,798	--	--	443,007	*17,406	85,010	550,201	223,336
Additional inventory costs (section 263A).....	*53,094	--	--	8,453	--	*417	133,563	72,377
Other costs.....	*87,809	4,776,098	*38	1,089,640	*120,234	194,596	13,835,543	982,209
Less: Inventory, end of year.....	--	*51,022	*1,874	61,267	*12	58,856	4,416,578	172,162
Salaries and wages.....	144,510	108,864	*12,550	921,036	*18,096	493,890	8,872,644	1,355,214
Guaranteed payments to partners.....	*10,670	--	--	61,401	*932	*5,901	216,025	89,767
Rent paid.....	9,278	69,745	*5,433	146,150	*2,254	212,932	1,969,060	92,665
Interest paid.....	*3,676	578,295	*3,906	34,437	*7	65,329	2,812,168	67,841
Taxes and licenses.....	23,652	216,503	*1,890	80,365	*2,233	74,629	1,300,528	160,818
Bad debts.....	*74	*1,911	--	4,400	*77	3,066	1,307,293	158,006
Repairs and maintenance.....	17,476	55,971	*2,561	36,655	*1,514	45,976	533,760	49,973
Depreciation.....	16,052	996,998	*6,646	61,807	*5,217	114,932	8,554,879	199,535
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*1,739	*2,212	*447	13,831	*925	4,672	476,580	33,531
Employee benefit programs.....	12,567	19,528	--	82,565	*2,580	28,718	639,968	141,186
Net loss from other partnerships and fiduciaries ..	--	5,212,953	--	--	--	*8,771	675,363	*2,164
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	*64	99	--	15,562	--	*5,873	89,436	717
Other deductions	167,942	1,190,027	*33,752	744,757	*80,947	479,460	32,368,073	2,940,608
Net income (less deficit) from trade or business.	36,343	3,233,487	*8,549	317,981	*19,746	406,591	17,554,570	2,325,963
Net income.....	36,343	3,236,801	*8,549	324,026	*19,746	411,750	18,066,726	2,330,893
Deficit.....	--	*3,314	--	*6,045	--	*5,159	512,157	*4,930
Portfolio income (less deficit) distributed								
directly to partners.....	*2,372	218,115	*288	97,948	*66	21,209	2,506,066	41,378
Interest income.....	*877	179,059	*179	44,594	*66	20,181	1,222,131	36,159
Dividend income.....	--	*76,592	*109	*43,590	--	*1,282	158,182	3,175
Royalty income.....	--	--	--	--	--	--	1,031,737	*1,972
Net short-term capital gain (less loss).....	--	*(?)	--	*88	--	*-97	1,498	*272
Net long-term capital gain (less loss).....	*1,495	*-37,537	--	*8,829	--	*-157	92,046	*-200
Other portfolio income (less deficit).....	--	--	--	*846	--	--	*471	--
Rental real estate income (less deficit).....	--	*269	--	*3,508	--	*38,484	119	*405
Net income.....	--	*269	--	*3,508	--	*38,484	2,128	*405
Deficit.....	--	--	--	--	--	--	*2,009	--
Net income (less deficit) from other rental activity.	--	*66,361	*-2,633	*1,237	--	*2,087	27,591	695
Net income.....	--	*66,361	--	*1,237	--	*2,087	27,591	695
Deficit.....	--	--	*2,633	--	--	--	--	--
Total net income *.....	37,221	3,555,768	*6,204	411,757	*19,812	468,626	19,994,802	2,368,370

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
	Motion picture and sound recording industries	Broadcasting and telecommunications	Information services and data processing services	Total	Finance and insurance			
					Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	1,984	3,181	1,852	782,007	199,601	154	4,306	1,240
Number of partners.....	12,493	104,768	4,925	6,235,673	2,466,106	750	21,819	11,852
Total assets.....	35,350,666	159,368,919	3,023,779	4,906,952,620	3,585,371,253	*6,943,203	122,737,134	9,615,146
Income and deductions from trade or business:								
Total income.....	17,283,183	67,204,380	5,184,740	256,670,657	201,238,453	1,182,196	12,082,178	2,540,899
Business receipts.....	16,279,424	63,278,040	5,114,707	164,548,754	120,911,941	1,037,628	6,980,948	2,161,903
Ordinary income from other partnerships and fiduciaries.....	206,665	2,670,035	*55,331	16,036,039	11,253,345	3,918	223,958	*45,761
Farm net profit.....	--	--	--	23,220	*11,941	--	--	--
Net gain, noncapital assets.....	*110,585	568,757	*4,332	1,397,086	540,311	*1	24,581	26
Other income.....	686,509	687,547	10,370	74,665,558	68,520,915	*140,648	4,852,690	333,209
Total deductions.....	16,635,337	54,183,248	3,625,111	202,685,873	159,721,324	937,691	8,099,738	1,642,201
Cost of sales and operations.....	8,787,065	10,795,078	337,799	73,150,215	49,705,276	*21,385	1,205,485	*240,885
Inventory, beginning of year.....	4,182,225	1,133,274	*3,745	9,220,605	2,181,759	6,839	*133,329	341
Purchases.....	168,838	5,394,828	*39,138	54,536,519	47,423,324	406	*694,550	*13,406
Cost of labor.....	*157,075	82,761	87,029	345,942	85,658	--	--	--
Additional inventory costs (section 263A).....	*2,565	58,621	--	943,740	*14,320	--	--	*5,411
Other costs.....	7,398,006	5,235,491	*219,836	17,930,098	3,200,781	*17,322	435,494	*222,503
Less: Inventory, end of year.....	3,121,644	1,110,822	*11,950	9,969,796	3,219,833	3,183	*57,888	*775
Salaries and wages.....	1,653,109	5,028,596	835,725	25,135,936	20,953,987	*300,369	1,243,745	110,993
Guaranteed payments to partners.....	34,018	36,381	*55,859	3,560,788	2,938,880	*9,770	101,576	*19,693
Rent paid.....	314,958	1,448,675	112,762	2,798,275	2,075,845	*30,615	124,971	41,759
Interest paid.....	631,854	2,075,559	36,915	44,074,015	41,797,287	*236,848	2,528,072	83,040
Taxes and licenses.....	142,912	906,507	90,292	1,936,701	1,304,432	7,734	94,565	12,554
Bad debts.....	118,559	965,994	64,735	1,752,187	1,658,125	*7,302	629,087	*47,253
Repairs and maintenance.....	59,282	365,920	58,585	522,135	267,207	*2,386	16,532	13,780
Depreciation.....	797,138	7,238,756	319,450	2,610,317	1,279,194	*17,984	95,917	45,252
Depletion.....	--	--	--	*1,555	*205	--	*205	--
Retirement plans, etc.....	*143,789	287,802	*11,458	631,341	581,113	*6,504	13,969	*3,682
Employee benefit programs.....	65,493	368,554	64,734	1,203,156	1,021,579	*17,979	52,505	*6,567
Net loss from other partnerships and fiduciaries ..	*287,423	385,758	*18	1,454,544	1,001,368	--	*5,781	480
Farm net loss	--	--	--	17,677	*5,997	--	--	--
Net loss, noncapital assets	*2,081	86,602	*36	68,883	51,267	*162	*22,301	--
Other deductions	3,597,658	24,193,065	1,636,743	43,768,147	35,079,560	278,655	1,965,027	1,016,263
Net income (less deficit) from trade or business.	647,846	13,021,131	1,559,629	53,984,783	41,517,130	244,505	3,982,440	898,698
Net income.....	1,117,691	13,058,513	1,559,629	59,842,922	46,061,996	244,505	4,065,228	901,381
Deficit.....	*469,845	37,382	--	5,858,138	4,544,867	--	82,789	2,683
Portfolio income (less deficit) distributed directly to partners.....	792,518	1,642,794	29,377	109,224,406	87,734,447	*53,060	1,279,476	76,368
Interest income.....	297,625	862,745	25,602	66,886,062	56,446,721	*12,807	1,283,335	79,805
Dividend income.....	127,720	26,954	*333	18,923,320	16,202,103	*2,766	33,740	*252
Royalty income.....	*506,468	*521,036	*2,261	2,293,307	1,246,372	--	--	--
Net short-term capital gain (less loss).....	*4,702	-3,073	*402	-11,051,510	-11,098,135	*265	11,863	*-2,403
Net long-term capital gain (less loss).....	*-144,331	234,995	*1,582	28,805,866	22,119,998	*37,212	-49,434	*-1,286
Other portfolio income (less deficit).....	334	*137	--	3,367,361	2,817,388	10	-28	--
Rental real estate income (less deficit).....	*1,174	*-1,460	--	73,368,410	1,380,619	*158	96,330	--
Net income.....	1,719	*3	--	74,611,427	1,674,319	*158	*98,105	--
Deficit.....	*545	*1,464	--	1,243,017	293,701	--	*1,774	--
Net income (less deficit) from other rental activity.	*1,102	25,627	167	3,478,902	333,198	--	*22,260	--
Net income.....	*1,102	25,627	167	3,874,838	371,914	--	*22,287	--
Deficit.....	--	--	--	395,936	38,716	--	*27	--
Total net income ¹.....	1,582,268	14,456,170	1,587,993	222,302,146	119,943,530	260,245	5,418,077	978,755

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued				Real estate and rental and leasing			
	Securities, commodity contracts, and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate			
					Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self-storage units
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
Number of partnerships.....	159,908	6,293	27,701	582,406	564,022	161,223	256,264	7,933
Number of partners.....	2,131,215	19,499	280,972	3,769,567	3,498,108	1,020,830	1,304,500	42,840
Total assets.....	2,908,230,938	6,215,759	531,629,073	1,321,581,367	1,287,796,991	286,984,754	656,981,878	15,880,807
Income and deductions from trade or business:								
Total income.....	174,173,464	7,025,473	4,234,244	55,432,204	51,343,826	4,379,058	3,856,003	157,802
Business receipts.....	101,786,690	6,608,733	2,336,039	43,636,813	40,721,420	3,089,375	2,891,906	156,046
Ordinary income from other partnerships and fiduciaries.....	10,493,042	*5,591	481,075	4,782,694	4,696,037	668,289	365,566	140
Farm net profit.....	*11,724	--	*218	*11,279	--	--	*832	--
Net gain, noncapital assets.....	289,528	*186	*225,988	856,774	664,310	177,442	252,905	*297
Other income.....	61,592,481	410,962	1,190,925	6,144,643	5,250,779	443,952	344,795	*1,319
Total deductions.....	140,423,538	5,808,622	2,809,534	42,964,550	39,934,718	3,094,903	2,602,239	125,878
Cost of sales and operations.....	46,558,092	638,047	*1,041,382	23,444,939	22,593,853	1,613,954	1,134,122	*860
Inventory, beginning of year.....	2,039,720	1,530	--	7,038,846	6,972,835	722,948	210,133	*71
Purchases.....	45,853,198	*93,951	*767,813	7,113,195	6,726,199	456,029	547,431	*927
Cost of labor.....	*50,928	*34,729	--	260,285	249,232	--	*9,509	--
Additional inventory costs (section 263A).....	*8,909	--	--	929,421	929,009	*59,680	349	--
Other costs.....	1,705,348	498,759	*321,355	14,729,318	14,356,823	951,742	432,196	--
Less: Inventory, end of year.....	3,107,091	3,110	*47,786	6,749,963	6,640,244	576,444	*65,496	*138
Salaries and wages.....	17,992,855	1,127,406	178,618	4,181,950	3,901,752	291,464	300,740	*7,882
Guaranteed payments to partners.....	2,405,130	161,292	241,419	621,908	603,174	*5,364	30,022	*6,287
Rent paid.....	1,712,146	135,925	30,430	722,430	607,030	13,885	29,685	*1,052
Interest paid.....	38,523,116	78,688	347,524	2,276,728	1,971,447	310,630	213,384	*26,628
Taxes and licenses.....	1,080,412	82,463	26,704	632,269	587,826	55,864	76,628	*8,708
Bad debts.....	878,780	9,465	86,240	94,061	68,782	*10,682	36,753	--
Repairs and maintenance.....	224,040	9,198	1,271	254,928	208,198	18,671	29,661	*5,951
Depreciation.....	1,038,097	73,716	8,228	1,331,122	692,638	117,155	87,460	*16,746
Depletion.....	--	--	--	*1,350	*1,350	--	--	--
Retirement plans, etc.....	531,007	22,822	*3,129	50,228	46,870	*2,076	*1,752	*46
Employee benefit programs.....	894,410	42,064	8,052	181,578	166,160	4,796	*11,823	*4
Net loss from other partnerships and fiduciaries ..	868,284	*211	126,612	453,176	446,602	54,886	108,827	--
Farm net loss.....	*3,979	--	*2,018	*11,680	*11,680	*365	*7,339	--
Net loss, noncapital assets	28,746	*59	--	17,616	11,370	*1,032	*3,659	--
Other deductions	27,684,444	3,427,267	707,905	8,688,587	8,015,987	594,079	530,386	*51,713
Net income (less deficit) from trade or business.	33,749,926	1,216,851	1,424,710	12,467,654	11,409,108	1,284,155	1,253,764	31,924
Net income.....	37,839,072	1,234,710	1,777,101	13,780,925	12,478,889	1,455,947	1,505,991	32,191
Deficit.....	4,089,146	*17,859	352,391	1,313,272	1,069,781	171,793	252,227	*267
Portfolio income (less deficit) distributed directly to partners.....	71,302,015	114,939	14,908,589	21,489,959	21,244,795	2,722,759	5,058,209	79,161
Interest income.....	38,345,748	101,944	16,623,082	10,439,342	9,805,016	1,810,177	3,393,022	31,301
Dividend income.....	13,252,634	*1,064	2,911,648	2,721,217	2,714,742	411,189	571,994	*29,364
Royalty income.....	1,219,789	--	26,583	1,046,935	821,375	6,705	6,760	*72
Net short-term capital gain (less loss).....	-3,471,414	*4,037	-7,640,483	46,625	48,828	-36,378	41,940	13
Net long-term capital gain (less loss).....	19,426,318	*7,894	2,699,294	6,685,868	7,308,032	452,348	943,182	*18,411
Other portfolio income (less deficit).....	2,528,940	--	288,466	549,973	546,802	78,719	101,311	--
Rental real estate income (less deficit).....	1,116,623	*2,224	165,284	71,987,792	71,584,616	19,083,028	39,985,747	1,174,783
Net income.....	1,381,335	*2,701	192,020	72,937,108	72,533,834	19,244,817	40,229,441	1,175,838
Deficit.....	264,713	*477	26,736	949,316	949,218	161,789	243,694	*1,055
Net income (less deficit) from other rental activity.	94,760	*-44	216,222	3,145,704	473,463	122,366	117,888	*17,878
Net income.....	133,101	*71	216,455	3,502,924	513,617	125,423	147,581	*17,878
Deficit.....	38,341	*115	*233	357,220	40,154	*3,058	*29,693	--
Total net income ¹.....	90,308,420	1,322,039	21,655,994	102,358,616	97,355,122	22,796,338	45,430,486	1,285,323

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services			
	Real estate and rental and leasing--continued				Total	Professional, scientific, and technical services		
	Real estate--continued		Rental and leasing services	Lessors of nonfinancial intangible assets		Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services
	Lessors of other real estate property	Other real estate activities						
(89)	(90)	(91)	(92)	(93)	(94)			
Number of partnerships.....	42,953	95,650	18,221	163	122,796	90,276	28,238	10,244
Number of partners.....	298,731	831,207	270,522	937	524,258	338,408	140,591	46,864
Total assets.....	79,041,505	248,908,047	29,727,650	4,056,727	248,668,108	80,339,537	19,384,958	10,151,945
Income and deductions from trade or business:								
Total income.....	1,554,853	41,396,110	3,545,547	*542,831	244,531,190	196,991,815	89,916,506	35,392,032
Business receipts.....	669,904	33,914,190	2,757,960	157,433	228,738,045	191,236,451	88,565,441	35,072,485
Ordinary income from other partnerships and fiduciaries.....	*38,550	3,623,492	*70,185	*16,471	7,483,825	1,357,059	63,883	79,763
Farm net profit.....	--	*10,447	--	--	*4,115	--	--	--
Net gain, noncapital assets.....	*817	232,849	192,464	--	926,136	60,116	2,244	*139
Other income.....	845,581	3,615,132	524,937	*368,927	7,379,068	4,338,189	1,284,939	239,645
Total deductions.....	1,306,121	32,805,577	2,956,012	*73,820	178,080,397	141,705,038	57,437,431	28,956,063
Cost of sales and operations.....	143,142	19,701,775	851,085	--	28,298,196	16,509,162	1,351,193	810,432
Inventory, beginning of year.....	*154,713	5,884,970	66,011	--	568,292	238,461	*167	*175
Purchases.....	*97,470	5,624,342	386,996	--	7,759,207	4,440,787	*9,024	*88,207
Cost of labor.....	--	239,723	*11,053	--	6,600,987	3,027,589	*49,666	555,464
Additional inventory costs (section 263A).....	*202	868,779	*411	--	342,212	288,899	*44,016	*7,370
Other costs.....	*33,996	12,938,888	372,495	--	12,611,427	8,051,975	1,248,457	159,390
Less: Inventory, end of year.....	*143,239	5,854,927	109,719	--	664,868	268,840	*137	*175
Salaries and wages.....	154,672	3,146,993	273,669	6,529	63,771,407	52,667,339	26,577,936	11,997,766
Guaranteed payments to partners.....	17,509	543,991	18,735	--	9,591,419	9,084,762	4,431,809	2,890,704
Rent paid.....	57,702	504,706	114,632	768	9,426,736	8,759,068	5,579,104	1,528,352
Interest paid.....	238,026	1,182,779	305,276	5	1,786,896	1,107,452	352,141	306,083
Taxes and licenses.....	43,000	403,625	44,056	388	5,215,407	4,498,862	2,264,181	1,025,510
Bad debts.....	*4,595	16,752	25,280	--	366,221	252,013	93,463	7,245
Repairs and maintenance.....	31,012	122,903	46,693	37	1,074,192	794,718	391,916	133,431
Depreciation.....	68,467	402,810	638,132	353	3,196,731	2,568,616	1,098,856	511,491
Depletion.....	*1,350	--	--	--	*1,662	*1,662	*1,662	--
Retirement plans, etc.....	*3,798	39,198	3,210	148	1,984,767	1,861,575	814,312	701,254
Employee benefit programs.....	*6,432	143,105	14,634	784	3,559,985	3,056,777	1,162,849	427,552
Net loss from other partnerships and fiduciaries ..	*3,119	279,770	*6,574	--	465,273	125,538	24,801	65,681
Farm net loss ..	*3,039	*937	--	--	1,002	--	--	--
Net loss, noncapital assets ..	*265	*6,414	*6,245	--	34,448	17,401	9,444	*553
Other deductions ..	529,991	6,309,818	607,792	*64,808	49,306,055	40,400,092	13,283,764	8,550,010
Net income (less deficit) from trade or business.	248,732	8,590,533	589,535	*469,011	66,450,794	55,286,777	32,479,075	6,435,969
Net income.....	304,144	9,180,616	833,025	*469,011	67,073,651	55,374,962	32,482,701	6,436,566
Deficit.....	55,412	590,083	243,490	--	622,858	88,185	*3,625	*597
Portfolio income (less deficit) distributed directly to partners.....	1,431,587	11,953,078	-38,543	283,707	13,314,784	2,867,198	236,253	563,436
Interest income.....	598,472	3,972,044	591,857	*42,469	3,908,933	1,240,812	185,001	121,671
Dividend income.....	162,405	1,539,792	6,443	*32	1,665,390	116,517	14,357	16,632
Royalty income.....	259,353	548,484	*244	*225,316	1,059,968	460,210	416	2,293
Net short-term capital gain (less loss).....	21,491	21,762	*-2,292	*89	-138,417	-51,619	-3,767	-28,696
Net long-term capital gain (less loss).....	342,915	5,551,176	-635,346	*13,181	6,748,135	1,093,524	32,009	451,402
Other portfolio income (less deficit).....	*46,951	319,821	*551	*2,619	70,775	7,753	8,238	134
Rental real estate income (less deficit).....	4,506,159	6,834,898	400,474	*2,702	513,633	56,735	29,984	*1,709
Net income.....	4,560,680	7,323,057	400,572	*2,702	574,383	63,740	32,883	*1,718
Deficit.....	54,522	488,159	*98	--	60,749	7,006	2,899	*10
Net income (less deficit) from other rental activity.	156,433	58,898	2,637,466	*34,775	23,017	30,368	*2,979	*467
Net income.....	156,789	65,946	2,954,531	*34,775	46,573	30,629	*2,979	*467
Deficit.....	*356	*7,048	*317,065	--	23,556	*262	--	--
Total net income ¹.....	5,978,505	21,864,470	4,226,570	776,925	73,692,511	57,199,172	32,720,050	6,578,875

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued							Management of companies (holding companies)
	Professional, scientific, and technical services--continued						Management of companies (holding companies)	
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services				
				Total	Management, scientific, and technical consulting services	Advertising and related services		
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
Number of partnerships.....	7,072	3,788	10,652	30,284	18,029	3,206	9,048	9,205
Number of partners.....	15,814	7,981	25,773	101,386	63,555	8,607	29,224	130,791
Total assets.....	3,064,639	249,018	10,152,550	37,336,426	23,218,116	5,445,685	8,672,626	146,373,808
Income and deductions from trade or business:								
Total income.....	8,385,469	1,329,907	14,034,353	47,933,548	25,420,537	5,958,157	16,554,854	11,445,383
Business receipts.....	8,258,682	1,175,514	13,882,929	44,281,399	22,443,535	5,735,619	16,102,245	2,780,719
Ordinary income from other partnerships and fiduciaries.....	*74,987	*1,781	*2	1,136,643	881,525	*160,206	*94,912	5,917,445
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*74	4	*790	56,865	49,762	*3,906	3,198	857,347
Other income.....	51,727	152,607	150,631	2,458,641	2,045,716	58,426	354,499	1,889,872
Total deductions.....	6,829,912	1,026,568	9,080,897	38,374,168	19,683,175	4,815,339	13,875,654	3,753,631
Cost of sales and operations.....	2,889,094	597,715	1,460,194	9,400,535	2,344,740	1,783,863	5,271,933	1,262,609
Inventory, beginning of year.....	*17,213	16,309	41,751	162,847	*21,867	*23,487	117,493	186,412
Purchases.....	226,037	319,420	656,962	3,141,136	589,066	672,225	1,879,844	908,415
Cost of labor.....	912,441	*72,889	283,563	1,153,566	194,401	*16,377	942,788	*22,085
Additional inventory costs (section 263A).....	*14,819	*223	*3,355	219,116	*70,225	*88,891	*59,999	3,224
Other costs.....	1,733,550	210,918	493,416	4,206,244	1,521,415	1,006,812	1,678,018	*351,841
Less: Inventory, end of year.....	*14,965	22,044	34,595	196,923	52,235	*23,929	120,759	231,585
Salaries and wages.....	1,414,730	140,230	983,555	11,553,122	7,173,548	910,135	3,469,438	427,974
Guaranteed payments to partners.....	321,843	*15,216	175,386	1,249,804	801,755	101,198	346,852	138,719
Rent paid.....	228,753	39,065	280,321	1,103,473	646,173	125,992	331,308	42,909
Interest paid.....	30,659	3,903	80,840	333,826	166,187	36,430	131,209	299,907
Taxes and licenses.....	171,148	15,802	146,526	875,694	563,877	81,435	230,382	37,648
Bad debts.....	21,991	*1,637	17,361	110,315	39,824	55,553	14,939	23,901
Repairs and maintenance.....	24,155	7,090	123,403	114,724	50,407	13,913	50,404	32,723
Depreciation.....	77,801	9,677	251,844	618,947	256,970	81,034	280,942	48,143
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	48,333	*3,855	26,353	267,468	179,472	11,757	76,239	1,982
Employee benefit programs.....	75,220	7,801	51,562	1,331,794	221,064	53,479	1,057,250	20,045
Net loss from other partnerships and fiduciaries ..	*602	--	*888	33,567	28,907	*2,562	*2,098	321,289
Farm net loss ..	--	--	--	--	--	--	--	1,002
Net loss, noncapital assets ..	*659	--	*1,401	5,344	*2,936	*1,757	*651	*2
Other deductions ..	1,524,923	184,578	5,481,263	11,375,554	7,207,315	1,556,231	2,612,008	1,094,781
Net income (less deficit) from trade or business.	1,555,557	303,339	4,953,456	9,559,380	5,737,362	1,142,818	2,679,199	7,691,752
Net income.....	1,559,000	303,339	4,953,592	9,639,764	5,771,309	1,142,973	2,725,481	8,222,715
Deficit.....	*3,442	--	*136	80,384	*33,947	*155	46,282	530,963
Portfolio income (less deficit) distributed directly to partners.....	12,477	15,249	492,485	1,547,296	1,137,613	-11,569	421,253	9,781,424
Interest income.....	31,562	14,841	520,599	367,138	264,410	20,851	81,877	2,555,913
Dividend income.....	2,754	*293	27,454	55,028	34,680	*653	19,695	1,542,201
Royalty income.....	11	*123	13,102	*444,267	*394,497	--	*49,770	366,829
Net short-term capital gain (less loss).....	*-28	--	*1,883	-21,011	63,430	*-24,627	-59,814	-80,781
Net long-term capital gain (less loss).....	*-21,821	*-7	*-70,552	702,492	381,255	*-8,446	329,683	5,334,254
Other portfolio income (less deficit).....	--	--	--	*-618	-659	--	*41	63,007
Rental real estate income (less deficit).....	*1,266	--	*16,379	7,396	2,594	*-909	*5,711	439,565
Net income.....	*1,266	--	*16,379	11,493	*4,371	*1,124	*5,998	491,569
Deficit.....	--	--	--	4,097	*1,777	*2,033	*287	52,005
Net income (less deficit) from other rental activity.	*860	--	26,282	*-220	*-262	--	*41	-8,127
Net income.....	*860	--	26,282	*41	--	--	*41	15,025
Deficit.....	--	--	--	*262	*262	--	--	*23,152
Total net income ¹.....	1,592,010	318,595	5,557,271	10,432,371	6,432,622	1,163,414	2,836,335	12,651,141

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services			Total	Educational services	Health care and social services		
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of physicians and dentists	Offices of other health practitioners
				(105)	(106)			
Number of partnerships	23,314	21,994	1,320	32,504	3,708	28,796	11,171	6,911
Number of partners	55,059	51,656	3,402	144,591	9,462	135,130	51,249	23,582
Total assets	21,954,764	16,754,926	5,199,838	35,045,041	1,004,950	34,040,091	3,574,342	2,525,506
Income and deductions from trade or business:								
Total income	36,093,992	29,230,343	6,863,649	71,169,880	1,299,427	69,870,453	24,782,358	6,777,303
Business receipts.....	34,720,875	28,014,065	6,706,810	67,435,998	1,296,569	66,139,429	21,911,280	6,667,972
Ordinary income from other partnerships and fiduciaries.....	209,322	204,179	*5,142	352,011	--	352,011	93,296	71,526
Farm net profit.....	*4,115	*4,115	--	--	--	--	--	--
Net gain, noncapital assets.....	8,673	6,605	2,067	155,481	*3	155,478	4,797	5,104
Other income.....	1,151,008	1,001,379	149,629	3,226,389	*2,855	3,223,534	2,772,985	32,701
Total deductions	32,621,727	26,480,276	6,141,451	56,758,228	1,025,807	55,732,421	17,369,239	5,139,406
Cost of sales and operations.....	10,526,425	7,437,173	3,089,252	4,267,261	164,047	4,103,214	537,059	642,421
Inventory, beginning of year.....	143,419	129,758	*13,662	73,696	*1,030	72,666	*1,955	26,461
Purchases.....	2,410,005	2,201,601	208,405	805,614	*26,024	779,591	23,179	240,504
Cost of labor.....	3,551,312	3,335,352	215,960	717,080	*25,694	691,386	41,194	53,456
Additional inventory costs (section 263A).....	*50,089	*49,987	*102	*107,627	*15,966	*91,661	*15,644	--
Other costs.....	4,207,611	1,861,420	2,346,191	2,645,436	*96,320	2,549,116	459,345	352,443
Less: Inventory, end of year.....	164,443	144,443	*20,001	82,192	*987	81,205	4,258	30,443
Salaries and wages.....	10,676,095	9,277,841	1,398,253	14,091,741	286,137	13,805,604	5,704,110	886,215
Guaranteed payments to partners.....	367,938	364,924	*3,014	2,641,892	*10,357	2,631,535	1,910,283	220,371
Rent paid.....	624,758	538,398	86,360	2,269,311	44,722	2,224,589	817,084	202,329
Interest paid.....	379,537	276,292	103,245	1,032,466	14,811	1,017,655	103,711	58,184
Taxes and licenses.....	678,897	613,209	65,687	1,535,574	26,451	1,509,124	425,149	108,342
Bad debts.....	90,307	83,782	6,526	2,491,267	*1,660	2,489,606	83,795	335,327
Repairs and maintenance.....	246,751	189,194	57,557	692,508	7,394	685,114	139,740	72,927
Depreciation.....	579,972	392,522	187,451	1,787,706	50,110	1,737,595	244,528	168,040
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	121,210	104,624	16,586	283,698	*3,350	280,348	202,072	19,322
Employee benefit programs.....	483,163	413,660	69,503	1,073,752	7,939	1,065,813	416,144	32,607
Net loss from other partnerships and fiduciaries ..	18,446	*16,595	*1,851	20,508	127	20,382	5,277	*68
Farm net loss ..	--	--	--	--	--	--	--	--
Net loss, noncapital assets ..	17,045	16,947	*98	131,057	*473	130,585	*2,770	*275
Other deductions ..	7,811,183	6,755,115	1,056,068	24,439,488	408,229	24,031,258	6,777,515	2,392,978
Net income (less deficit) from trade or business.	3,472,265	2,750,067	722,198	14,411,651	273,620	14,138,032	7,413,119	1,637,897
Net income.....	3,475,974	2,753,718	722,256	14,431,039	273,620	14,157,420	7,414,369	1,638,038
Deficit.....	*3,709	*3,651	*59	19,388	--	19,388	*1,250	*141
Portfolio income (less deficit) distributed directly to partners.....								
Interest income.....	666,163	648,202	17,961	486,551	11,782	474,769	52,343	15,230
Dividend income.....	112,208	94,247	17,961	215,520	8,940	206,579	35,260	14,348
Royalty income.....	6,672	6,672	--	11,719	*3,331	8,388	2,071	*1,224
Net short-term capital gain (less loss).....	*232,928	*232,928	--	--	--	--	--	--
Net long-term capital gain (less loss).....	*-6,017	*-6,017	--	-2,809	*-525	-2,283	*-3,062	*-1,035
Other portfolio income (less deficit).....	320,357	320,357	--	261,885	*36	261,849	17,983	*549
Rental real estate income (less deficit).....	*15	*15	--	*235	--	*235	92	*143
Net income (less deficit) from other rental activity.	17,334	17,304	30	46,267	--	46,267	3,729	*1,134
Net income.....	*19,073	*19,043	30	65,165	--	65,165	3,735	*1,264
Deficit.....	*1,739	*1,739	--	18,898	--	18,898	*5	*130
Net income (less deficit) from other rental activity.	*776	*146	*630	40,548	231	40,317	*2,401	*12,715
Net income.....	*919	*288	*630	40,733	231	40,502	*2,403	*12,715
Deficit.....	142	142	--	185	--	185	2	--
Total net income	3,842,198	3,101,379	740,819	14,725,941	286,122	14,439,819	7,456,671	1,667,462

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Education, health, and social services--continued							Leisure, accom- modation, and food services
	Health care and social services--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social services	Total
(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)	
Number of partnerships.....	2,082	1,152	572	574	268	3,367	2,699	50,031
Number of partners.....	18,467	7,732	1,289	3,358	3,641	19,852	5,961	376,047
Total assets.....	5,025,438	1,562,623	698,937	510,414	10,633,521	9,294,641	214,670	80,800,788
Income and deductions from trade or business:								
Total income.....	9,490,594	3,363,575	933,980	961,518	12,235,055	10,496,717	829,352	83,446,993
Business receipts.....	9,294,768	3,306,416	889,451	943,862	12,034,712	10,261,956	829,012	80,053,850
Ordinary income from other partnerships and fiduciaries.....	79,647	*22,302	*34,720	--	21,241	*29,280	--	826,488
Farm net profit.....	--	--	--	--	--	--	--	*2,008
Net gain, noncapital assets.....	*12,708	2,954	*344	--	40,877	88,693	--	157,961
Other income.....	103,471	31,904	*9,465	*17,656	138,225	116,789	*339	2,406,686
Total deductions.....	7,788,145	2,560,855	822,154	774,538	10,789,055	9,745,530	743,498	74,627,112
Cost of sales and operations.....	626,868	319,859	*179,431	*206,227	521,471	951,104	118,774	30,018,216
Inventory, beginning of year.....	*8,333	*12,137	*14,623	*1,475	*4,085	3,597	--	741,018
Purchases.....	*171,930	*102,068	*112,285	*48,581	*19,005	55,508	*6,532	10,438,186
Cost of labor.....	*102,947	*97,302	*33,768	--	--	343,280	*19,438	2,349,677
Additional inventory costs (section 263A).....	*26,174	--	19	--	--	--	*49,824	113,337
Other costs.....	331,587	123,495	*28,418	*157,339	500,707	552,713	*43,067	17,066,994
Less: Inventory, end of year.....	*14,103	*15,143	*9,682	*1,168	2,325	3,994	*88	690,995
Salaries and wages.....	1,273,498	574,831	325,404	130,529	1,277,946	3,391,199	241,871	12,438,483
Guaranteed payments to partners.....	79,439	*114,921	*4,980	*17,735	*199,242	32,744	51,819	427,004
Rent paid.....	328,267	135,889	13,467	29,045	227,425	428,532	42,550	2,624,927
Interest paid.....	105,522	48,663	17,911	11,230	177,065	477,584	17,784	3,130,935
Taxes and licenses.....	145,308	59,934	26,153	14,361	226,078	477,158	26,641	3,500,107
Bad debts.....	886,003	104,261	*5,741	*24,171	1,004,342	45,694	*274	67,849
Repairs and maintenance.....	104,756	48,054	2,213	8,982	194,818	104,215	9,408	1,209,408
Depreciation.....	280,758	140,040	17,974	40,989	509,267	319,976	16,023	3,104,752
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	18,487	14,050	*1,911	*364	11,429	11,788	*926	75,684
Employee benefit programs.....	118,204	65,696	17,239	60,502	146,911	205,875	2,635	564,385
Net loss from other partnerships and fiduciaries ..	*3,604	*932	--	--	1,653	*8,848	--	31,823
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	*511	*2,989	*117	*23	121,233	*2,666	--	10,573
Other deductions	3,816,920	930,737	209,613	230,381	6,170,174	3,288,148	214,793	17,422,965
Net income (less deficit) from trade or business.	1,702,449	802,720	111,826	186,980	1,446,000	751,187	85,854	8,819,881
Net income.....	1,702,449	802,959	119,793	186,980	1,453,788	752,183	86,861	8,904,401
Deficit.....	--	*239	7,968	--	*7,788	*995	*1,007	84,519
Portfolio income (less deficit) distributed directly to partners.....	119,326	46,024	810	2,941	197,649	37,849	2,598	1,040,540
Interest income.....	26,753	12,228	796	2,941	78,044	33,709	2,500	638,783
Dividend income.....	*457	*388	*3	--	*1,258	2,984	*4	30,603
Royalty income.....	--	--	--	--	--	--	--	*38,705
Net short-term capital gain (less loss).....	*1,633	--	*(²)	--	144	*(²)	*35	96,029
Net long-term capital gain (less loss).....	*90,482	*33,407	*10	--	118,204	*1,156	*58	210,762
Other portfolio income (less deficit).....	--	--	--	--	--	--	--	25,658
Rental real estate income (less deficit).....	*2,588	*762	*331	--	-2,360	40,083	--	182,250
Net income.....	*2,652	*798	*331	--	9,831	*46,555	--	204,156
Deficit.....	*64	*36	--	--	12,191	*6,472	--	21,906
Net income (less deficit) from other rental activity.	1,826	*1,239	9,395	--	*12,660	*81	--	5,363
Net income.....	1,826	*1,239	9,395	--	*12,844	*81	--	5,363
Deficit.....	--	--	--	--	184	--	--	--
Total net income ¹.....	1,734,074	817,338	122,351	189,921	1,535,601	828,044	88,358	9,741,244

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of partnerships	13,967	8,432	--	5,535	36,064	12,076	23,988	35,432
Number of partners	190,522	111,375	--	79,146	185,526	101,604	83,922	89,419
Total assets	18,535,908	7,071,072	--	11,464,836	62,264,880	51,304,145	10,960,735	8,512,105
Income and deductions from trade or business:								
Total income	29,118,615	7,145,802	--	21,972,813	54,328,378	27,763,562	26,564,817	12,291,365
Business receipts.....	27,536,218	6,125,189	--	21,411,030	52,517,632	26,545,577	25,972,055	12,137,473
Ordinary income from other partnerships and fiduciaries.....	388,655	118,786	--	*269,869	437,833	365,625	72,208	*10,823
Farm net profit.....	*1,992	--	--	*1,992	16	16	--	*203
Net gain, noncapital assets.....	7,950	*25	--	7,925	150,011	134,836	15,176	26,070
Other income.....	1,183,799	901,802	--	281,997	1,222,886	717,508	505,378	116,796
Total deductions	25,616,735	5,801,266	--	19,815,469	49,010,377	24,649,304	24,361,073	10,778,925
Cost of sales and operations.....	14,374,089	892,225	--	13,481,864	15,644,126	5,532,164	10,111,962	4,890,125
Inventory, beginning of year.....	95,879	20,194	--	75,685	645,139	336,868	308,271	352,934
Purchases.....	584,074	130,452	--	453,622	9,854,112	1,532,582	8,321,530	2,947,622
Cost of labor.....	89,350	*20,310	--	69,040	2,260,327	990,617	1,269,710	782,257
Additional inventory costs (section 263A).....	5,879	--	--	5,879	107,457	93,908	13,549	*108,751
Other costs.....	13,702,529	744,984	--	12,957,545	3,364,465	2,851,517	512,948	1,120,626
Less: Inventory, end of year.....	103,621	23,714	--	79,907	587,374	273,328	314,046	422,066
Salaries and wages.....	3,177,790	1,856,916	--	1,320,873	9,260,694	4,468,800	4,791,894	1,609,279
Guaranteed payments to partners.....	107,228	77,350	--	29,878	319,775	121,376	198,399	251,428
Rent paid.....	405,625	136,633	--	268,992	2,219,302	708,077	1,511,225	760,187
Interest paid.....	454,468	177,865	--	276,602	2,676,468	2,380,000	296,468	212,809
Taxes and licenses.....	1,374,478	116,652	--	1,257,826	2,125,629	1,345,858	779,771	295,686
Bad debts.....	14,880	5,109	--	9,771	52,970	46,424	6,546	10,386
Repairs and maintenance.....	199,908	29,794	--	170,115	1,009,500	588,598	420,903	138,152
Depreciation.....	682,118	139,283	--	542,835	2,422,633	1,812,295	610,338	288,621
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	36,314	28,371	--	7,943	39,370	31,497	7,873	13,020
Employee benefit programs.....	131,866	33,513	--	98,354	432,519	335,682	96,837	61,141
Net loss from other partnerships and fiduciaries ..	23,394	21,455	--	*1,939	8,429	*6,398	*2,031	*642
Farm net loss	--	--	--	--	--	--	--	--
Net loss, noncapital assets	5,097	*349	--	*4,748	5,475	*2,833	2,643	*784
Other deductions	4,629,479	2,285,751	--	2,343,728	12,793,486	7,269,303	5,524,184	2,246,665
Net income (less deficit) from trade or business.	3,501,880	1,344,536	--	2,157,344	5,318,002	3,114,258	2,203,744	1,512,440
Net income.....	3,521,813	1,361,147	--	2,160,665	5,382,588	3,174,684	2,207,904	1,513,519
Deficit.....	19,933	*16,612	--	*3,321	64,586	60,426	*4,160	*1,079
Portfolio income (less deficit) distributed								
directly to partners	385,069	166,917	--	218,152	655,471	555,534	99,937	199,128
Interest income.....	200,667	125,479	--	75,188	438,116	373,506	64,610	116,272
Dividend income.....	8,886	3,742	--	5,144	21,717	20,862	854	52,143
Royalty income.....	12,961	3,030	--	9,931	*25,744	24	*25,719	--
Net short-term capital gain (less loss).....	-495	-322	--	*-173	96,524	96,944	*-421	*-443
Net long-term capital gain (less loss).....	144,637	16,575	--	*128,062	66,125	56,953	*9,172	*31,156
Other portfolio income (less deficit).....	18,412	18,412	--	--	*7,246	*7,244	*2	--
Rental real estate income (less deficit)	17,288	*6,377	--	10,911	164,962	159,061	5,901	44,937
Net income.....	31,223	*14,983	--	16,241	172,933	166,837	*6,096	45,381
Deficit.....	*13,935	*8,605	--	*5,330	*7,971	*7,776	*195	*444
Net income (less deficit) from other rental activity.	*3,479	*50	--	*3,430	*1,883	*530	*1,353	*1,639
Net income.....	*3,479	*50	--	*3,430	*1,883	*530	*1,353	*1,639
Deficit.....	--	--	--	--	--	--	--	--
Total net income	3,763,575	1,501,627	--	2,261,948	5,977,669	3,675,485	2,302,184	1,727,430

Footnotes at end of table.

Partnership Returns, 2001

Table 2.--Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income for Selected Industrial Groups--Continued

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

Item	Other services--continued					Nature of business not allocable
	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Total	Automotive repair and maintenance	Other repair and maintenance			
(129)	(130)	(131)	(132)	(133)	(134)	
Number of partnerships	18,437	13,600	4,837	16,694	*302	*881
Number of partners	47,774	37,021	10,753	37,351	*4,294	*2,723
Total assets	3,697,078	1,677,964	2,019,114	4,515,431	*299,596	*46,998
Income and deductions from trade or business:						
Total income	7,143,361	4,831,911	2,311,450	5,121,370	*26,633	*19,682
Business receipts.....	7,036,678	4,762,199	2,274,478	5,074,216	*26,579	*19,682
Ordinary income from other partnerships and fiduciaries.....	*9,228	*6,315	*2,913	*1,595	--	--
Farm net profit.....	--	--	--	*203	--	--
Net gain, noncapital assets.....	23,583	19,359	*4,223	*2,488	--	--
Other income.....	73,873	44,037	29,835	42,868	*54	--
Total deductions	6,285,727	4,243,307	2,042,420	4,473,168	*20,030	*17
Cost of sales and operations.....	3,205,497	1,986,207	1,219,290	1,680,718	*3,911	*2
Inventory, beginning of year.....	238,728	128,122	110,606	113,771	*435	--
Purchases.....	2,018,415	1,449,957	568,458	926,700	*2,507	*2
Cost of labor.....	555,418	225,082	330,336	225,589	*1,251	--
Additional inventory costs (section 263A).....	*10,589	*10,326	*263	*98,163	--	--
Other costs.....	684,775	288,521	396,254	435,756	*95	--
Less: Inventory, end of year.....	302,429	115,802	186,627	119,260	*378	--
Salaries and wages.....	901,875	701,404	200,471	707,404	--	--
Guaranteed payments to partners.....	148,903	104,877	44,026	102,524	--	--
Rent paid.....	256,291	227,221	29,071	501,364	*2,532	*1
Interest paid.....	113,683	82,103	31,581	99,092	*34	--
Taxes and licenses.....	166,774	130,112	36,663	128,316	*596	--
Bad debts.....	8,114	4,270	3,843	2,272	--	--
Repairs and maintenance.....	66,609	50,945	15,665	71,323	*220	--
Depreciation.....	178,724	132,622	46,102	108,506	*1,391	*7
Depletion.....	--	--	--	--	--	--
Retirement plans, etc.....	7,404	*2,032	5,371	5,616	--	--
Employee benefit programs.....	36,998	19,494	17,505	24,142	--	--
Net loss from other partnerships and fiduciaries.....	*329	--	*329	*313	--	--
Farm net loss.....	--	--	--	--	--	--
Net loss, noncapital assets.....	*703	*322	381	*80	--	--
Other deductions.....	1,193,821	801,698	392,123	1,041,496	*11,348	*6
Net income (less deficit) from trade or business	857,635	588,604	269,030	648,202	*6,603	*19,665
Net income.....	858,697	589,519	269,178	648,219	*6,603	*19,665
Deficit.....	*1,062	*914	*148	*17	--	--
Portfolio income (less deficit) distributed directly to partners						
Interest income.....	6,181	2,392	3,788	149,008	*43,939	*172,609
Dividend income.....	6,865	3,164	3,701	109,407	--	*963
Royalty income.....	*444	*356	*88	7,761	*43,939	*24,888
Net short-term capital gain (less loss).....	--	--	--	--	--	--
Net long-term capital gain (less loss).....	*-293	*-293	--	*-150	--	--
Other portfolio income (less deficit).....	*-835	*-835	--	*31,990	--	*146,759
Rental real estate income (less deficit)	*7,227	*7,408	*-181	*37,710	--	--
Net income.....	*7,408	*7,408	--	*37,972	--	--
Deficit.....	*181	--	*181	*263	--	--
Net income (less deficit) from other rental activity	--	--	--	*1,639	--	--
Net income.....	--	--	--	*1,639	--	--
Deficit.....	--	--	--	--	--	--
Total net income ¹	872,170	599,533	272,637	804,718	*50,542	*45,516

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

¹ Total net income is the sum of net income (less deficit) from trade or business, portfolio income (less deficit) distributed directly to partners (excluding net short-term capital gain and net long-term capital gain), net income (less deficit) from rental real estate, and net income (less deficit) from other rental activity.

² Less than \$500.

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

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups

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

Item	All industries	Raw materials and energy production						
		Total	Agriculture, forestry, fishing, and hunting					Support activities for agriculture and forestry
			Total	Crop production	Animal production	Forestry and logging	Fishing, hunting and trapping	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
ALL PARTNERSHIPS								
Number of partnerships ¹	2,132,117	147,370	117,343	59,760	41,425	6,502	1,847	7,809
Number of partners.....	14,231,604	1,024,758	441,203	225,099	122,586	67,885	5,378	20,255
Partnerships reporting balance sheet data:								
Number of partnerships ¹	1,591,450	98,943	74,335	39,430	23,208	4,918	1,261	5,519
Number of partners.....	11,980,809	870,614	327,166	169,241	75,493	62,754	4,004	15,674
Total assets.....	8,428,217,379	327,390,852	80,817,679	27,736,044	28,686,171	18,121,189	1,767,624	4,506,650
Cash.....	341,943,005	11,964,218	3,882,541	1,540,392	978,534	873,075	74,945	415,595
Trade notes and accounts receivable.....	543,298,800	30,385,712	2,812,921	920,917	796,723	554,561	99,486	441,234
Less: Allowance for bad debts.....	11,980,083	705,533	20,567	*1,105	5,901	1,211	*757	11,592
Inventories.....	208,165,141	5,753,290	3,209,637	726,454	2,003,223	91,446	*54,241	334,273
U.S. Government obligations.....	156,329,646	146,782	*904	--	*196	--	--	*708
Tax-exempt securities.....	33,497,189	395,316	*144,554	*181	*144,373	--	--	--
Other current assets.....	1,259,500,510	18,484,920	1,666,432	1,505,378	939,431	-1,439,569	120,317	540,876
Mortgage and real estate loans.....	71,183,184	508,253	461,301	*82,572	*373,992	*4,738	--	--
Other investments.....	2,884,204,213	29,211,435	7,569,057	1,915,706	1,833,075	3,196,527	*575,672	48,077
Depreciable assets.....	2,417,039,254	180,086,604	46,414,518	20,923,880	19,366,917	1,510,083	1,378,920	3,234,718
Less: Accumulated depreciation.....	770,561,813	73,354,708	24,594,983	12,365,414	9,179,888	648,345	728,448	1,672,888
Depletable assets.....	56,809,127	51,932,082	8,174,537	*38,378	*17,870	8,088,461	--	*29,828
Less: Accumulated depletion.....	17,182,017	15,690,940	353,810	*6,264	*16,261	314,602	--	*16,683
Land.....	392,090,094	25,918,909	23,402,583	10,394,153	9,043,611	3,104,449	*23,191	837,178
Intangible assets.....	353,134,969	19,462,025	1,457,020	283,297	706,985	84,792	200,909	181,037
Less: Accumulated amortization.....	80,702,435	5,371,399	364,541	83,252	152,879	31,745	67,906	28,759
Other assets.....	591,448,595	48,263,886	6,955,576	1,860,771	1,836,170	3,048,532	*37,055	173,048
Total liabilities and capital.....	8,428,217,379	327,390,852	80,817,679	27,736,044	28,686,171	18,121,189	1,767,624	4,506,650
Accounts payable.....	361,748,491	21,284,517	1,817,816	329,871	624,786	289,938	114,945	458,276
Mortgages, notes, bonds payable in less than 1 year.....	289,248,638	16,782,762	8,783,510	4,341,921	3,560,797	394,232	*68,955	417,605
Other current liabilities.....	1,575,392,553	18,261,225	4,492,265	2,336,421	1,207,407	287,805	246,375	414,258
Nonrecourse loans.....	699,883,406	14,040,829	1,661,405	571,387	*324,181	*500,297	--	*265,541
Mortgages, notes, bonds payable in 1 year or more.....	1,286,392,538	67,685,991	24,585,176	9,623,333	9,676,036	3,842,478	527,138	916,191
Other liabilities.....	622,469,445	37,963,331	3,965,312	2,030,517	1,364,552	272,572	*8,217	289,455
Partners capital accounts.....	3,593,082,308	151,372,196	35,512,195	8,502,595	11,928,413	12,533,868	801,993	1,745,325
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,301,040	85,501	64,015	36,828	19,718	2,864	913	3,693
Number of partners.....	8,964,129	671,080	236,485	150,140	54,800	18,948	2,255	10,341
Partnerships reporting balance sheet data:								
Number of partnerships ¹	986,296	60,057	42,162	24,752	11,637	2,535	382	2,856
Number of partners.....	7,510,559	587,079	174,916	113,383	33,583	18,291	991	8,668
Total assets.....	6,158,946,445	207,595,878	39,296,692	17,379,856	11,418,072	6,993,703	894,298	2,610,763
Cash.....	269,601,890	9,243,493	3,084,829	1,330,323	694,473	648,294	62,489	349,251
Trade notes and accounts receivable.....	444,348,505	26,329,897	2,046,803	723,999	577,773	394,465	*83,986	266,580
Less: Allowance for bad debts.....	7,893,153	595,583	17,041	847	*4,788	--	521	*10,885
Inventories.....	152,894,850	3,578,360	1,815,058	420,861	1,041,744	*48,719	*51,545	252,188
U.S. Government obligations.....	132,388,195	146,782	*904	--	*196	--	--	*708
Tax-exempt securities.....	26,402,302	255,166	*4,404	*181	*4,223	--	--	--
Other current assets.....	958,618,430	12,683,378	569,072	1,115,405	407,489	-1,473,734	101,004	418,909
Mortgage and real estate loans.....	57,410,927	451,050	443,082	*77,862	*364,464	*756	--	--
Other investments.....	2,296,343,373	14,956,779	2,698,051	1,534,858	870,058	*247,251	*21,700	24,185
Depreciable assets.....	1,491,379,723	106,901,359	24,823,296	12,075,674	9,225,734	1,115,186	888,254	1,518,449
Less: Accumulated depreciation.....	526,726,815	44,773,323	14,496,483	7,740,279	4,938,991	466,560	467,046	883,606
Depletable assets.....	41,541,207	37,526,719	3,530,570	*26,785	*656	3,473,300	--	*29,828
Less: Accumulated depletion.....	14,067,194	12,841,191	*111,591	*6,264	67	*88,577	--	*16,683
Land.....	250,004,683	10,486,319	9,226,365	6,482,246	1,882,819	442,243	*591	418,467
Intangible assets.....	205,799,098	14,144,370	1,146,513	181,143	611,819	32,148	*183,534	137,870
Less: Accumulated amortization.....	49,183,184	3,988,214	273,882	47,824	120,595	16,846	*66,288	22,329
Other assets.....	430,083,607	33,090,517	4,806,741	1,205,735	801,064	2,637,061	35,050	127,832
Total liabilities and capital.....	6,158,946,445	207,595,878	39,296,692	17,379,856	11,418,072	6,993,703	894,298	2,610,763
Accounts payable.....	287,837,061	16,925,625	1,000,684	247,909	417,615	15,638	*26,262	293,260
Mortgages, notes, bonds payable in less than 1 year.....	196,741,953	8,334,117	4,453,171	2,168,156	1,898,342	101,605	*42,843	242,225
Other current liabilities.....	1,147,915,320	11,398,190	2,176,448	1,372,203	350,744	133,248	*57,570	262,683
Nonrecourse loans.....	422,869,057	7,070,031	400,456	*253,982	*136,961	--	--	*9,513
Mortgages, notes, bonds payable in 1 year or more.....	761,105,775	35,321,834	10,315,546	4,425,382	4,354,522	627,488	*307,428	600,726
Other liabilities.....	374,170,406	24,482,064	1,623,535	926,827	422,349	*161,052	*5,276	108,030
Partners capital accounts.....	2,968,306,872	104,064,016	19,326,851	7,985,399	3,837,538	5,954,670	454,919	1,094,326

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Raw materials and energy production--continued					Goods production		
	Total	Mining			Utilities	Total	Construction	
		Oil and gas extraction	Other mining	Support activities for mining			Total	Building, developing, and general contracting
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
ALL PARTNERSHIPS								
Number of partnerships ¹	27,269	21,905	4,327	1,036	2,757	163,888	127,374	78,833
Number of partners.....	480,910	437,417	33,846	9,647	102,645	537,078	375,567	264,215
Partnerships reporting balance sheet data:								
Number of partnerships ¹	22,525	18,458	3,179	888	2,084	116,172	88,339	61,675
Number of partners.....	442,237	412,745	24,082	5,410	101,211	423,482	283,804	217,138
Total assets	125,251,859	102,624,223	20,587,963	2,039,674	121,321,314	478,503,956	141,499,133	123,888,798
Cash.....	4,033,485	3,541,929	415,021	76,535	4,048,192	17,460,853	9,366,597	6,914,580
Trade notes and accounts receivable.....	11,292,308	9,137,400	1,821,570	333,338	16,280,483	63,744,518	14,715,622	8,096,811
Less: Allowance for bad debts.....	50,055	26,062	16,246	*7,748	634,911	1,289,780	160,895	107,790
Inventories.....	1,417,096	454,796	924,522	37,779	1,126,558	66,343,266	31,707,530	31,119,778
U.S. Government obligations.....	*145,879	*100,110	*45,769	--	--	306,915	221,110	*194,660
Tax-exempt securities.....	*250,762	*250,762	--	--	--	38,614	*34,917	*184
Other current assets.....	7,545,397	5,545,011	1,830,125	170,261	9,273,090	40,746,683	23,229,534	21,241,698
Mortgage and real estate loans.....	*44,799	*20,933	*23,865	--	*2,153	1,166,442	1,033,210	1,033,039
Other investments.....	10,454,594	9,211,737	1,197,554	*45,303	11,187,783	75,735,772	10,578,292	9,702,255
Depreciable assets.....	74,692,851	59,461,966	13,546,446	1,684,439	58,979,236	200,206,292	23,622,394	16,138,871
Less: Accumulated depreciation.....	34,004,777	26,038,160	7,334,164	632,454	14,754,947	87,432,167	8,537,666	4,261,556
Depletable assets.....	43,398,154	39,404,125	3,993,898	131	*359,392	1,179,278	*93,338	*15,106
Less: Accumulated depletion.....	15,096,156	14,463,274	632,841	42	*240,973	260,726	*67,503	*3,831
Land.....	2,014,546	711,967	1,299,268	*3,312	501,780	20,742,993	16,778,080	16,332,020
Intangible assets.....	8,227,980	7,207,275	757,056	263,648	9,777,025	38,402,718	2,084,249	1,072,094
Less: Accumulated amortization.....	3,162,302	2,922,916	195,412	43,973	1,844,557	7,847,792	573,623	458,861
Other assets.....	14,047,299	11,026,622	2,911,532	109,145	27,261,011	49,260,077	17,373,946	16,859,742
Total liabilities and capital	125,251,859	102,624,223	20,587,963	2,039,674	121,321,314	478,503,956	141,499,133	123,888,798
Accounts payable.....	7,301,300	5,991,731	1,176,781	132,788	12,165,402	48,128,920	12,796,285	8,774,072
Mortgages, notes, bonds payable in less than 1 year.....	3,987,847	3,360,817	592,678	34,352	4,011,405	32,831,623	18,111,576	16,931,708
Other current liabilities.....	5,839,054	3,892,565	1,811,550	134,939	7,929,906	56,990,640	20,007,103	16,257,197
Nonrecourse loans.....	2,167,715	2,054,836	*112,878	--	10,211,710	12,561,937	10,506,941	10,025,734
Mortgages, notes, bonds payable in 1 year or more.....	16,803,339	11,966,358	4,055,205	781,777	26,297,476	100,122,822	33,610,809	31,209,499
Other liabilities.....	11,578,514	7,807,951	3,677,905	*92,657	22,419,505	30,340,166	10,355,458	9,838,103
Partners capital accounts.....	77,574,092	67,549,965	9,160,965	863,162	38,285,910	197,527,850	36,110,962	30,852,486
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	19,938	16,757	2,466	715	1,548	95,368	76,601	41,051
Number of partners.....	413,969	383,403	27,340	3,227	20,626	284,833	227,930	145,901
Partnerships reporting balance sheet data:								
Number of partnerships ¹	16,685	14,535	1,522	629	1,209	64,786	50,967	31,750
Number of partners.....	392,558	371,603	17,986	2,969	19,604	215,168	169,683	120,449
Total assets	89,164,554	74,271,056	13,955,572	937,925	79,134,632	302,688,718	81,010,792	69,270,617
Cash.....	3,672,354	3,294,758	310,193	67,403	2,486,310	12,296,523	7,482,870	5,290,413
Trade notes and accounts receivable.....	9,005,398	7,494,440	1,218,713	292,246	15,277,695	44,336,024	10,223,759	5,816,267
Less: Allowance for bad debts.....	32,446	17,288	8,743	*6,415	546,096	600,004	28,560	5,796
Inventories.....	900,668	353,976	512,901	33,791	862,634	40,793,083	19,078,342	18,846,218
U.S. Government obligations.....	*145,879	*100,110	*45,769	--	--	300,705	219,697	*193,247
Tax-exempt securities.....	*250,762	*250,762	--	--	--	*27,283	*25,355	*184
Other current assets.....	4,704,997	3,130,903	1,560,802	13,292	7,409,309	24,265,405	13,978,728	12,592,675
Mortgage and real estate loans.....	*5,816	*5,816	--	--	*2,153	824,415	716,063	715,891
Other investments.....	6,707,191	5,981,095	715,233	*10,863	5,551,537	63,825,387	6,321,757	5,571,893
Depreciable assets.....	47,773,168	38,943,046	7,872,017	958,106	34,304,894	112,167,130	11,284,242	6,537,709
Less: Accumulated depreciation.....	19,818,306	15,380,049	3,970,881	467,376	10,458,534	53,321,799	5,480,327	2,455,060
Depletable assets.....	33,636,757	30,389,735	3,246,892	131	*359,392	771,982	*17,400	*12,824
Less: Accumulated depletion.....	12,488,627	12,028,023	460,561	42	*240,973	161,798	*4,481	*1,548
Land.....	875,624	672,410	202,518	*696	384,330	9,883,668	6,996,370	6,835,992
Intangible assets.....	5,892,933	5,307,501	532,013	53,419	7,104,924	20,234,432	1,128,721	556,993
Less: Accumulated amortization.....	2,500,090	2,307,979	167,632	24,478	1,214,242	4,029,875	272,017	212,490
Other assets.....	10,432,474	8,079,843	2,346,340	6,291	17,851,302	31,076,158	9,322,874	8,975,204
Total liabilities and capital	89,164,554	74,271,056	13,955,572	937,925	79,134,632	302,688,718	81,010,792	69,270,617
Accounts payable.....	5,290,688	4,600,515	592,953	97,220	10,634,253	29,028,089	8,417,937	5,684,553
Mortgages, notes, bonds payable in less than 1 year.....	2,016,800	1,828,516	156,553	31,731	1,864,146	17,129,824	10,181,799	9,543,672
Other current liabilities.....	3,841,810	2,752,625	1,058,491	30,695	5,379,932	30,697,705	11,915,930	9,198,181
Nonrecourse loans.....	2,003,104	2,003,104	--	--	4,666,471	4,168,517	3,187,643	3,186,283
Mortgages, notes, bonds payable in 1 year or more.....	13,312,934	10,826,951	2,400,303	*85,680	11,693,354	50,043,026	14,962,888	13,600,736
Other liabilities.....	6,154,521	4,485,830	1,654,576	*14,115	16,704,008	16,457,398	4,478,620	4,253,047
Partners capital accounts.....	56,544,697	47,773,516	8,092,696	678,486	28,192,467	155,164,158	27,865,975	23,804,146

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Construction--continued						Manufacturing	
	Heavy construction	Special trade contractors					Total	Food manufacturing
		Total	Plumbing, heating, and air conditioning contractors	Painting and wall covering contractors	Masonry, drywall, insulation, and tile contractors	Other contractors		
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
ALL PARTNERSHIPS								
Number of partnerships ¹	4,755	43,785	5,332	3,195	5,293	29,965	36,514	3,123
Number of partners.....	11,666	99,686	11,691	7,177	11,308	69,510	161,511	16,477
Partnerships reporting balance sheet data:								
Number of partnerships ¹	3,846	22,819	3,086	1,281	2,722	15,730	27,833	2,047
Number of partners.....	9,323	57,343	7,073	3,059	6,166	41,044	139,679	14,283
Total assets.....	9,195,848	8,414,487	1,821,214	111,949	677,458	5,803,867	337,004,822	17,665,238
Cash.....	1,588,145	863,872	115,165	31,291	87,785	629,631	8,094,256	600,756
Trade notes and accounts receivable.....	3,755,304	2,863,507	656,702	*35,761	319,174	1,851,869	49,028,896	2,386,694
Less: Allowance for bad debts.....	10,890	42,215	13,948	*214	--	28,053	1,128,885	76,968
Inventories.....	77,910	509,842	51,336	*270	*61,189	397,048	34,635,736	3,655,373
U.S. Government obligations.....	*7,722	*18,728	--	*1,055	--	*17,673	*85,804	66,264
Tax-exempt securities.....	*34,733	--	--	--	--	--	*3,697	--
Other current assets.....	1,305,834	682,002	83,341	*12,574	84,184	501,904	17,517,149	820,561
Mortgage and real estate loans.....	--	*172	--	--	*172	--	133,232	73,615
Other investments.....	335,182	540,856	*26,769	*865	*5,274	507,948	65,157,479	416,918
Depreciable assets.....	3,639,293	3,844,231	842,240	67,570	251,998	2,682,423	176,583,897	10,485,516
Less: Accumulated depreciation.....	2,189,938	2,086,173	362,463	41,405	157,127	1,525,178	78,894,501	4,100,209
Depletable assets.....	*4,576	*73,656	--	--	--	*73,656	1,085,939	*33,924
Less: Accumulated depletion.....	*2,932	*60,740	--	--	--	*60,740	193,223	17,406
Land.....	292,852	153,208	*4,351	*1,532	21	147,304	3,964,913	239,103
Intangible assets.....	125,365	886,790	415,135	*102	*3,686	467,866	36,318,469	3,100,890
Less: Accumulated amortization.....	24,156	90,606	36,688	*60	*1,013	52,846	7,274,168	284,818
Other assets.....	256,847	257,357	39,274	*2,609	22,113	193,361	31,886,131	265,025
Total liabilities and capital.....	9,195,848	8,414,487	1,821,214	111,949	677,458	5,803,867	337,004,822	17,665,238
Accounts payable.....	2,522,997	1,499,216	327,716	*21,004	146,444	1,004,052	35,332,635	2,539,071
Mortgages, notes, bonds payable in less than 1 year.....	630,671	549,196	55,362	*1,444	56,210	436,180	14,720,047	1,599,163
Other current liabilities.....	2,019,776	1,730,130	575,608	*15,396	180,994	958,133	36,983,537	1,342,937
Nonrecourse loans.....	*479,064	*2,143	--	--	--	*2,143	2,054,996	122,702
Mortgages, notes, bonds payable in 1 year or more.....	763,640	1,637,670	518,368	*12,547	56,469	1,050,286	66,512,013	3,718,408
Other liabilities.....	300,155	217,201	-9,670	*4,863	*-1,119	223,126	19,984,707	1,175,617
Partners capital accounts.....	2,479,544	2,778,932	353,829	56,695	238,460	2,129,947	161,416,888	7,167,339
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,583	32,967	4,725	2,827	4,157	21,257	18,767	1,960
Number of partners.....	6,290	75,739	10,143	6,355	9,030	50,211	56,903	11,404
Partnerships reporting balance sheet data:								
Number of partnerships ¹	2,312	16,905	2,487	1,281	2,150	10,987	13,819	1,236
Number of partners.....	5,676	43,558	5,540	3,059	5,016	29,943	45,486	9,927
Total assets.....	6,052,842	5,687,334	1,048,706	111,949	521,859	4,004,820	221,677,926	12,355,310
Cash.....	1,435,166	757,291	104,145	31,291	67,769	554,085	4,813,653	394,935
Trade notes and accounts receivable.....	2,412,715	1,994,777	363,315	*35,761	269,514	1,326,186	34,112,265	1,568,058
Less: Allowance for bad debts.....	8,520	14,245	*4,716	*214	--	9,315	571,444	42,128
Inventories.....	26,413	205,711	42,732	*270	*29,357	133,352	21,714,741	2,700,079
U.S. Government obligations.....	*7,722	*18,728	--	*1,055	--	*17,673	*81,008	66,264
Tax-exempt securities.....	*25,171	--	--	--	--	--	*1,928	--
Other current assets.....	858,853	527,200	55,770	*12,574	61,508	397,350	10,286,677	723,273
Mortgage and real estate loans.....	--	*172	--	--	*172	--	*108,352	73,615
Other investments.....	279,330	470,534	*3,167	*865	*230	466,274	57,503,629	310,293
Depreciable assets.....	2,100,336	2,646,197	429,024	67,570	220,887	1,928,716	100,882,888	7,751,099
Less: Accumulated depreciation.....	1,341,123	1,684,145	285,642	41,405	143,283	1,213,815	47,841,472	3,256,349
Depletable assets.....	*4,576	--	--	--	--	--	754,582	*33,924
Less: Accumulated depletion.....	*2,932	--	--	--	--	--	157,317	17,406
Land.....	56,778	103,600	*2,280	*1,532	21	99,766	2,887,299	155,880
Intangible assets.....	20,505	551,222	*332,526	*102	*3,667	214,927	19,105,711	1,922,102
Less: Accumulated amortization.....	7,257	52,271	*34,861	*60	*1,009	16,341	3,757,857	179,747
Other assets.....	185,108	162,562	40,966	*2,609	13,026	105,961	21,753,283	151,418
Total liabilities and capital.....	6,052,842	5,687,334	1,048,706	111,949	521,859	4,004,820	221,677,926	12,355,310
Accounts payable.....	1,792,663	940,721	223,615	*21,004	116,098	580,004	20,610,152	1,976,407
Mortgages, notes, bonds payable in less than 1 year.....	305,662	332,465	28,824	*1,444	55,425	246,772	6,948,025	1,170,430
Other current liabilities.....	1,694,792	1,022,958	140,491	*15,396	135,068	732,003	18,781,775	815,638
Nonrecourse loans.....	--	*1,360	--	--	--	*1,360	980,874	*89,217
Mortgages, notes, bonds payable in 1 year or more.....	401,613	960,540	384,726	*12,547	41,229	522,037	35,080,137	2,321,296
Other liabilities.....	227,198	-1,624	*-20,781	*4,863	*-17,244	31,538	11,978,778	693,488
Partners capital accounts.....	1,630,914	2,430,915	291,831	56,695	191,283	1,891,105	127,298,183	5,288,834

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing
(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	
ALL PARTNERSHIPS								
Number of partnerships ¹	763	388	1,760	*142	2,000	253	2,833	392
Number of partners.....	2,118	1,061	4,682	*608	6,419	888	8,081	1,467
Partnerships reporting balance sheet data:								
Number of partnerships ¹	689	386	1,352	*142	1,887	238	1,360	250
Number of partners.....	1,971	1,055	3,865	*608	6,194	843	4,669	798
Total assets.....	13,109,343	3,304,371	2,044,262	*646,248	3,866,269	5,425,017	3,974,638	82,798,791
Cash.....	186,599	83,145	203,932	*19,487	197,018	118,253	102,164	783,113
Trade notes and accounts receivable.....	1,181,617	588,536	385,489	*77,480	492,981	745,812	1,255,824	5,496,742
Less: Allowance for bad debts.....	45,028	42,855	15,955	*3,326	8,320	19,669	23,692	63,980
Inventories.....	1,293,571	827,551	797,545	*62,387	751,075	530,328	291,868	4,250,222
U.S. Government obligations.....	--	--	--	--	--	--	--	--
Tax-exempt securities.....	--	--	*221	--	--	*1,379	--	--
Other current assets.....	2,052,842	130,852	115,579	*130,649	144,900	260,260	99,634	4,019,958
Mortgage and real estate loans.....	2,213	--	--	--	*10,249	--	--	3,886
Other investments.....	*1,613,690	*204,387	*148,302	*11,453	148,547	126,448	310,094	33,945,275
Depreciable assets.....	5,451,752	2,475,919	456,335	*44,559	2,547,144	5,712,234	1,942,620	43,866,864
Less: Accumulated depreciation.....	2,906,403	1,361,163	268,485	*26,968	1,346,268	2,486,204	1,063,461	18,330,687
Depletable assets.....	--	--	--	--	*331,928	5,521	*399	236,253
Less: Accumulated depletion.....	--	--	--	--	*32,283	5,284	*339	7,095
Land.....	202,777	20,321	10,292	*32	140,782	58,811	26,195	1,717,828
Intangible assets.....	4,981,269	139,034	111,458	*13,202	419,857	234,487	1,073,255	2,595,801
Less: Accumulated amortization.....	1,433,724	21,666	28,806	*3,071	68,261	62,217	209,647	551,418
Other assets.....	528,168	260,309	128,354	*320,364	136,920	204,860	169,725	4,836,028
Total liabilities and capital.....	13,109,343	3,304,371	2,044,262	*646,248	3,866,269	5,425,017	3,974,638	82,798,791
Accounts payable.....	715,008	396,859	247,384	*28,368	292,212	562,611	261,976	6,514,450
Mortgages, notes, bonds payable in less than 1 year.....	467,935	157,063	92,981	*9,949	356,306	665,553	230,280	2,692,373
Other current liabilities.....	1,201,596	415,101	406,887	*9,056	323,353	421,768	947,482	4,954,061
Nonrecourse loans.....	*151,664	*12,733	*39,688	--	*182,263	*186,862	*30,323	*277,208
Mortgages, notes, bonds payable in 1 year or more.....	3,192,000	1,065,254	245,800	*227,942	1,056,611	1,289,305	1,135,120	6,791,276
Other liabilities.....	610,935	63,876	55,285	*54,623	118,943	555,493	321,560	3,822,582
Partners capital accounts.....	6,770,204	1,193,484	956,238	*316,310	1,536,580	1,743,426	1,047,896	57,746,840
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	535	37	703	*104	1,061	134	1,780	139
Number of partners.....	1,562	153	1,961	*232	3,401	496	4,178	371
Partnerships reporting balance sheet data:								
Number of partnerships ¹	532	36	577	*104	1,061	121	589	131
Number of partners.....	1,555	149	1,709	*232	3,401	454	1,330	348
Total assets.....	11,487,118	1,748,369	1,473,544	*667,587	1,849,049	3,106,135	1,488,355	71,965,736
Cash.....	167,292	66,446	187,432	*19,315	165,246	97,692	72,863	590,088
Trade notes and accounts receivable.....	891,491	396,855	251,429	*77,480	297,929	472,942	915,229	4,476,351
Less: Allowance for bad debts.....	42,224	*32,447	2,624	*3,326	3,869	12,859	*4,272	30,551
Inventories.....	925,612	537,725	537,150	*51,114	368,270	298,379	63,046	3,759,450
U.S. Government obligations.....	--	--	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	2,009,445	41,349	52,126	*165,327	48,502	146,313	35,321	3,587,749
Mortgage and real estate loans.....	2,213	--	--	--	*1,999	--	--	136
Other investments.....	*1,600,985	--	*148,302	*11,453	81,388	70,572	*4,060	33,529,115
Depreciable assets.....	4,475,456	1,324,484	347,196	*42,114	1,019,103	3,676,415	942,026	34,566,696
Less: Accumulated depreciation.....	2,588,661	803,731	227,932	*26,036	512,830	1,863,753	601,052	14,734,293
Depletable assets.....	--	--	--	--	19,606	5,521	*399	234,108
Less: Accumulated depletion.....	--	--	--	--	3,020	5,284	*339	5,147
Land.....	181,331	*14,416	*9,482	*32	44,801	31,816	*10,283	1,598,879
Intangible assets.....	4,762,659	*54,087	64,122	*13,202	259,740	86,590	*40,620	729,416
Less: Accumulated amortization.....	1,406,797	*12,644	16,095	*3,071	26,967	42,205	*39,236	171,499
Other assets.....	508,317	161,829	122,956	*319,982	89,151	143,996	49,406	3,835,239
Total liabilities and capital.....	11,487,118	1,748,369	1,473,544	*667,587	1,849,049	3,106,135	1,488,355	71,965,736
Accounts payable.....	487,105	204,328	108,905	*24,556	118,987	199,514	83,640	5,637,819
Mortgages, notes, bonds payable in less than 1 year.....	132,039	*32,351	*27,507	*9,949	148,306	185,094	113,732	2,537,460
Other current liabilities.....	1,003,911	106,024	232,642	*7,899	125,865	162,938	370,274	4,164,162
Nonrecourse loans.....	*84,548	--	*29,144	--	99,400	126,589	--	*157,945
Mortgages, notes, bonds payable in 1 year or more.....	2,795,014	*682,765	133,346	*227,942	331,984	677,173	203,804	4,507,976
Other liabilities.....	*594,821	*5,104	55,634	*54,624	17,072	313,919	*95,860	3,151,593
Partners capital accounts.....	6,389,680	728,004	886,373	*342,616	1,007,436	1,440,908	621,045	51,808,780

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued							
	Manufacturing--continued							
	Chemical manufacturing	Plastics and rubber products	Nonmetallic mineral product manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery and electronic product manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
ALL PARTNERSHIPS								
Number of partnerships ¹	1,999	1,381	1,114	1,314	5,729	2,952	1,174	838
Number of partners.....	51,032	5,518	3,578	3,736	16,416	9,458	4,181	4,015
Partnerships reporting balance sheet data:								
Number of partnerships ¹	1,989	1,078	1,108	1,308	3,812	2,509	1,158	761
Number of partners.....	51,009	4,920	3,552	3,715	11,116	8,512	4,149	3,494
Total assets.....	74,608,537	10,741,744	5,294,622	15,088,289	10,004,134	16,370,644	20,396,483	7,424,801
Cash.....	635,551	198,496	167,043	150,844	393,219	403,585	2,341,761	321,208
Trade notes and accounts receivable.....	15,614,606	1,591,486	746,966	1,731,035	1,588,667	3,977,070	4,487,745	1,274,113
Less: Allowance for bad debts.....	203,280	43,395	16,315	76,399	45,144	57,468	165,662	49,724
Inventories.....	7,096,645	1,193,542	515,049	2,088,407	1,130,476	3,133,579	1,642,003	1,076,854
U.S. Government obligations.....	--	--	--	*5,110	*7,491	--	--	*4,796
Tax-exempt securities.....	800	--	1,119	--	--	*9	--	--
Other current assets.....	4,088,207	828,466	91,521	504,501	467,632	1,815,784	720,383	204,320
Mortgage and real estate loans.....	*12,518	30,076	*674	--	--	--	--	--
Other investments.....	8,957,268	175,597	172,721	1,529,667	474,500	1,966,792	477,055	1,412,172
Depreciable assets.....	45,647,585	6,405,975	4,020,798	10,574,489	6,923,606	5,600,219	8,206,349	3,120,501
Less: Accumulated depreciation.....	21,598,421	2,513,572	1,635,002	4,006,208	3,019,164	2,959,687	3,897,226	1,763,212
Depletable assets.....	*308,059	--	118,185	--	*12,602	--	*11,190	2,000
Less: Accumulated depletion.....	*89,951	--	20,106	--	*3,886	--	*7,516	1,333
Land.....	477,181	87,662	168,440	181,783	104,057	94,034	115,339	33,833
Intangible assets.....	10,106,393	1,694,321	902,629	777,534	1,339,661	1,343,606	2,014,282	1,279,538
Less: Accumulated amortization.....	2,034,389	168,874	169,260	204,235	330,051	210,554	656,545	237,361
Other assets.....	5,589,767	1,261,964	230,162	1,831,759	960,466	1,263,674	5,107,326	747,097
Total liabilities and capital.....	74,608,537	10,741,744	5,294,622	15,088,289	10,004,134	16,370,644	20,396,483	7,424,801
Accounts payable.....	6,060,369	951,559	413,297	1,770,141	765,772	1,153,092	8,293,649	785,258
Mortgages, notes, bonds payable in less than 1 year.....	2,779,882	619,546	571,162	1,280,828	658,159	615,512	195,098	228,213
Other current liabilities.....	8,033,847	1,479,278	350,024	1,812,890	1,560,982	4,037,711	5,155,849	962,414
Nonrecourse loans.....	*216,032	*73,564	*67,371	*231,636	*90,401	*99,944	*10,127	*228,763
Mortgages, notes, bonds payable in 1 year or more.....	13,290,418	3,611,655	1,143,585	4,751,736	2,318,058	2,639,474	795,333	1,133,986
Other liabilities.....	1,704,059	2,027,229	194,065	1,204,454	432,783	1,487,662	1,715,198	583,041
Partners capital accounts.....	42,523,931	1,978,913	2,555,119	4,036,604	4,177,980	6,337,249	4,231,229	3,503,126
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	867	523	632	736	3,366	1,355	588	243
Number of partners.....	2,337	1,945	1,799	1,402	8,491	4,203	1,657	1,679
Partnerships reporting balance sheet data:								
Number of partnerships ¹	862	516	632	732	2,529	1,019	588	185
Number of partners.....	2,324	1,931	1,799	1,385	6,498	3,518	1,657	1,550
Total assets.....	37,618,123	4,968,721	3,408,949	3,299,958	6,746,648	9,893,454	9,131,146	4,598,971
Cash.....	771,103	133,505	115,359	74,410	298,427	356,178	119,990	181,825
Trade notes and accounts receivable.....	9,981,604	866,146	503,130	537,122	1,129,412	3,081,387	4,043,519	1,032,834
Less: Allowance for bad debts.....	75,818	21,647	10,627	15,063	27,205	24,373	72,154	34,791
Inventories.....	3,801,940	642,775	300,578	596,957	777,271	1,842,199	742,909	785,149
U.S. Government obligations.....	--	--	--	*5,110	*7,491	--	--	--
Tax-exempt securities.....	800	--	1,119	--	--	*9	--	--
Other current assets.....	1,426,148	378,178	66,117	79,372	390,925	176,512	184,507	128,587
Mortgage and real estate loans.....	227	30,076	*86	--	--	--	--	--
Other investments.....	5,330,755	*103,338	164,736	*322,899	456,923	*1,686,266	*52,866	690,953
Depreciable assets.....	16,299,858	3,294,070	2,968,851	2,773,101	4,425,646	2,432,267	3,862,341	1,950,092
Less: Accumulated depreciation.....	8,558,845	1,450,067	1,371,706	1,376,445	2,171,013	1,204,197	1,706,674	1,191,082
Depletable assets.....	*296,301	--	115,961	--	*12,602	--	*11,190	--
Less: Accumulated depletion.....	*87,981	--	19,278	--	*3,886	--	*7,516	--
Land.....	235,374	26,527	156,044	29,274	60,958	50,044	40,745	16,737
Intangible assets.....	5,693,789	379,059	307,559	62,357	636,157	619,707	165,193	488,418
Less: Accumulated amortization.....	958,061	63,284	74,438	28,546	136,735	108,575	30,913	94,783
Other assets.....	3,460,928	650,043	185,458	239,410	889,674	986,032	1,725,144	645,032
Total liabilities and capital.....	37,618,123	4,968,721	3,408,949	3,299,958	6,746,648	9,893,454	9,131,146	4,598,971
Accounts payable.....	3,599,084	475,241	230,091	384,123	467,325	663,316	3,166,930	549,377
Mortgages, notes, bonds payable in less than 1 year.....	1,014,753	143,636	184,506	102,608	302,562	201,122	97,828	94,356
Other current liabilities.....	3,246,502	721,270	154,668	375,095	1,033,267	1,088,784	2,049,286	621,215
Nonrecourse loans.....	*12,907	*3,523	--	*165,564	*77,238	*30,445	--	*70,639
Mortgages, notes, bonds payable in 1 year or more.....	3,113,495	1,239,154	440,711	606,124	1,069,586	658,665	116,093	394,337
Other liabilities.....	-61,805	1,307,633	112,792	185,776	260,317	1,057,088	472,909	468,064
Partners capital accounts.....	26,693,187	1,078,264	2,286,182	1,480,669	3,536,353	6,194,035	3,228,099	2,400,983

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Goods production--continued			Distribution and transportation of goods				
	Manufacturing--continued			Total	Wholesale trade			Retail trade
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing		Total	Durable goods	Nondurable goods	Total
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
ALL PARTNERSHIPS								
Number of partnerships ¹	692	2,949	4,718	171,885	37,061	21,612	15,449	109,341
Number of partners.....	1,903	6,868	13,006	901,077	118,359	64,078	54,281	348,323
Partnerships reporting balance sheet data:								
Number of partnerships ¹	660	1,318	3,781	113,565	28,032	16,328	11,705	69,233
Number of partners.....	1,813	2,789	10,324	759,101	97,602	51,159	46,443	246,426
Total assets.....	28,395,603	879,294	14,966,495	235,894,565	66,951,013	27,603,416	39,347,597	83,443,965
Cash.....	412,607	40,751	734,724	9,881,421	3,061,711	1,092,371	1,969,340	5,206,534
Trade notes and accounts receivable.....	3,005,700	209,094	2,191,240	48,591,622	21,856,348	10,419,987	11,436,361	11,464,481
Less: Allowance for bad debts.....	79,793	12,120	79,792	998,768	416,133	191,057	225,075	514,778
Inventories.....	1,827,285	175,742	2,296,234	41,516,397	14,315,401	7,210,950	7,104,451	26,129,448
U.S. Government obligations.....	2,143	--	--	127,045	*67,665	*32,460	*35,205	57,917
Tax-exempt securities.....	--	*170	--	24,572	*9,217	*1,304	7,914	*12,218
Other current assets.....	518,505	35,832	466,764	14,485,278	5,971,713	2,228,307	3,743,407	5,115,629
Mortgage and real estate loans.....	--	--	--	231,770	7,736	*2,216	5,520	219,793
Other investments.....	11,410,429	*10,794	1,645,369	12,900,383	4,624,385	1,105,027	3,519,357	1,785,430
Depreciable assets.....	6,522,380	407,122	6,171,929	106,398,501	13,071,598	4,544,793	8,526,804	31,023,168
Less: Accumulated depreciation.....	2,510,542	175,897	2,925,719	35,015,339	5,544,777	2,080,190	3,464,587	12,312,454
Depletable assets.....	--	--	*25,878	106,130	*2,934	469	*2,465	100,520
Less: Accumulated depletion.....	--	--	*8,024	31,381	*534	123	*411	30,674
Land.....	92,703	31,550	162,191	3,822,227	621,369	162,256	459,113	2,833,959
Intangible assets.....	2,470,739	136,823	1,583,690	19,451,093	6,432,351	1,895,352	4,536,999	9,857,146
Less: Accumulated amortization.....	369,326	*12,396	217,549	3,603,733	1,265,866	321,857	944,009	1,842,622
Other assets.....	5,092,773	31,830	2,919,558	18,007,346	4,135,894	1,501,152	2,634,742	4,338,249
Total liabilities and capital.....	28,395,603	879,294	14,966,495	235,894,565	66,951,013	27,603,416	39,347,597	83,443,965
Accounts payable.....	2,084,781	94,524	1,402,255	39,660,569	18,431,558	7,726,709	10,704,849	10,872,407
Mortgages, notes, bonds payable in less than 1 year.....	867,134	86,961	545,948	19,237,544	4,060,210	2,031,559	2,028,651	11,160,065
Other current liabilities.....	1,929,473	199,809	1,439,019	26,282,774	9,576,021	3,379,882	6,196,138	11,667,390
Nonrecourse loans.....	*3,648	*1,194	*28,874	4,858,363	1,803,866	156,904	1,646,962	845,376
Mortgages, notes, bonds payable in 1 year or more.....	15,941,512	170,268	1,994,271	50,497,519	9,971,861	4,767,903	5,203,958	17,804,519
Other liabilities.....	1,164,349	*97,052	2,595,902	13,151,231	2,701,806	1,450,682	1,251,124	5,466,569
Partners capital accounts.....	6,404,707	229,486	6,960,226	82,206,565	20,405,691	8,089,776	12,315,915	25,627,638
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	171	2,140	1,692	86,484	16,856	10,803	6,054	56,373
Number of partners.....	611	4,599	4,422	504,411	53,325	30,132	23,193	218,083
Partnerships reporting balance sheet data:								
Number of partnerships ¹	164	917	1,287	58,110	14,259	8,896	5,364	36,703
Number of partners.....	596	1,901	3,221	427,047	47,543	25,869	21,674	159,458
Total assets.....	23,190,907	418,351	12,261,493	157,774,303	50,267,004	18,846,558	31,420,447	51,837,565
Cash.....	296,914	33,741	670,891	7,292,933	2,380,007	875,094	1,504,913	3,846,109
Trade notes and accounts receivable.....	1,681,385	89,525	1,818,435	39,447,467	17,644,459	8,106,390	9,538,069	7,836,689
Less: Allowance for bad debts.....	57,380	*3,186	54,902	636,830	243,570	95,405	148,164	366,800
Inventories.....	1,140,589	82,289	1,761,260	27,099,204	10,640,022	4,869,390	5,770,631	15,903,477
U.S. Government obligations.....	2,143	--	--	58,383	*25,011	14,657	*10,354	*31,910
Tax-exempt securities.....	--	--	--	*15,092	8,713	965	7,748	*3,243
Other current assets.....	354,448	*9,184	283,296	9,769,115	4,508,876	1,788,541	2,720,335	3,215,824
Mortgage and real estate loans.....	--	--	--	140,965	*7,180	*1,678	5,502	*133,785
Other investments.....	11,355,161	*5,852	1,577,711	9,745,676	3,289,837	611,669	2,678,168	1,417,049
Depreciable assets.....	3,781,924	173,187	4,776,962	64,102,582	9,011,507	2,540,168	6,471,339	17,425,907
Less: Accumulated depreciation.....	1,755,113	75,986	2,365,706	22,664,394	4,032,943	1,305,903	2,727,040	7,037,530
Depletable assets.....	--	--	*24,969	372	372	372	--	*25,416
Less: Accumulated depletion.....	--	--	7,461	*9,874	123	123	--	*9,578
Land.....	73,497	*21,970	129,209	2,187,348	456,540	96,221	360,319	1,503,317
Intangible assets.....	1,787,193	*73,536	960,208	12,254,682	4,618,937	966,928	3,652,010	6,673,582
Less: Accumulated amortization.....	184,195	*11,919	168,147	2,474,140	926,897	180,974	745,923	1,250,927
Other assets.....	4,714,342	*20,159	2,854,768	11,417,631	2,879,078	556,890	2,322,188	2,486,092
Total liabilities and capital.....	23,190,907	418,351	12,261,493	157,774,303	50,267,004	18,846,558	31,420,447	51,837,565
Accounts payable.....	1,219,551	27,553	986,300	29,952,329	14,605,663	6,179,202	8,426,461	6,753,502
Mortgages, notes, bonds payable in less than 1 year.....	207,894	*6,038	235,862	11,058,298	2,711,914	1,310,073	1,401,841	6,700,877
Other current liabilities.....	1,309,360	113,637	1,079,339	15,246,079	6,110,835	2,243,375	3,867,460	6,541,395
Nonrecourse loans.....	*3,648	*1,194	*28,874	2,949,485	1,591,512	*125,413	1,466,098	372,469
Mortgages, notes, bonds payable in 1 year or more.....	14,645,333	*38,511	876,827	25,792,081	6,196,166	2,158,860	4,037,306	8,565,186
Other liabilities.....	884,561	*70,860	2,248,677	6,684,945	1,649,007	720,854	928,153	1,883,798
Partners capital accounts.....	4,920,561	160,560	6,805,613	66,091,086	17,401,908	6,108,781	11,293,127	21,020,339

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued							
	Motor vehicle and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores
(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	
ALL PARTNERSHIPS								
Number of partnerships ¹	13,430	5,772	2,520	4,804	12,665	4,094	5,470	9,775
Number of partners.....	32,429	13,562	6,087	12,825	30,010	11,022	17,107	21,679
Partnerships reporting balance sheet data:								
Number of partnerships ¹	9,708	4,514	1,449	3,667	9,228	2,571	5,003	6,083
Number of partners.....	24,398	10,825	3,945	10,241	22,961	7,349	15,780	14,044
Total assets.....	19,604,273	2,716,277	5,711,466	2,623,606	8,823,237	2,640,239	7,482,901	3,118,302
Cash.....	1,341,882	177,177	161,381	155,670	1,188,050	137,827	354,507	239,194
Trade notes and accounts receivable.....	2,569,575	301,515	1,567,550	613,644	1,007,335	646,193	396,485	252,410
Less: Allowance for bad debts.....	30,274	9,518	44,191	6,764	1,657	208,048	4,964	8,137
Inventories.....	10,211,089	817,392	2,417,034	1,052,744	1,455,893	771,474	505,681	1,260,569
U.S. Government obligations.....	*11,560	*447	--	--	*20,744	--	*947	*5,149
Tax-exempt securities.....	--	--	--	--	--	--	1,770	--
Other current assets.....	780,543	376,796	244,250	45,320	251,508	147,548	155,207	341,311
Mortgage and real estate loans.....	*63,177	*914	--	*1,217	*25,735	--	59	*494
Other investments.....	99,526	*22,408	*5,041	28,993	112,288	*45,551	113,213	*379
Depreciable assets.....	3,819,141	931,167	1,895,395	948,357	5,107,579	766,888	5,566,447	1,100,033
Less: Accumulated depreciation.....	1,493,001	428,764	771,429	456,532	2,150,315	326,681	1,586,711	553,710
Depletable assets.....	*1,466	*9,466	*13,215	--	--	*7,559	*26,891	*964
Less: Accumulated depletion.....	*1,366	*355	*8,613	--	--	*1,160	*4,244	*227
Land.....	352,802	*21,390	*38,517	122,863	667,256	*3,744	1,108,457	*24,119
Intangible assets.....	1,599,239	489,659	45,579	72,699	706,948	725,476	755,439	322,606
Less: Accumulated amortization.....	216,362	65,426	7,011	16,066	127,556	99,096	100,599	82,125
Other assets.....	495,276	72,010	164,832	61,461	559,429	22,965	194,317	215,274
Total liabilities and capital.....	19,604,273	2,716,277	5,711,466	2,623,606	8,823,237	2,640,239	7,482,901	3,118,302
Accounts payable.....	1,622,755	357,026	1,134,594	446,445	965,001	455,956	677,906	471,060
Mortgages, notes, bonds payable in less than 1 year.....	7,296,714	269,740	605,103	188,315	294,631	291,503	290,737	129,675
Other current liabilities.....	1,861,828	392,781	948,947	124,714	1,561,426	-117,253	352,157	477,932
Nonrecourse loans.....	73,834	*22,255	*1,031	*34,394	97,699	*18,882	434,800	*20,874
Mortgages, notes, bonds payable in 1 year or more.....	3,321,367	392,768	421,093	414,448	3,036,744	745,315	2,966,683	632,437
Other liabilities.....	834,448	142,500	309,102	263,236	641,568	219,595	381,480	136,518
Partners capital accounts.....	4,593,327	1,139,207	2,291,596	1,152,053	2,226,167	1,026,241	2,379,139	1,249,807
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	7,462	3,125	1,562	3,396	6,743	2,176	3,273	4,994
Number of partners.....	18,028	7,455	3,622	9,478	15,473	4,938	8,988	11,246
Partnerships reporting balance sheet data:								
Number of partnerships ¹	5,379	2,389	612	2,587	5,063	1,506	3,081	3,907
Number of partners.....	13,488	5,982	1,723	7,551	11,970	3,455	8,463	9,072
Total assets.....	13,161,022	1,436,319	4,509,953	2,019,928	3,757,810	2,053,924	4,834,150	2,045,143
Cash.....	1,065,995	129,373	93,221	132,776	1,087,531	106,610	234,468	192,661
Trade notes and accounts receivable.....	1,780,060	169,787	1,411,685	553,064	136,003	445,991	298,083	215,373
Less: Allowance for bad debts.....	14,796	*1,996	*42,787	5,952	925	*176,495	2,342	*8,043
Inventories.....	6,665,354	472,305	1,825,230	799,296	771,816	682,983	296,488	749,275
U.S. Government obligations.....	6,583	*447	--	--	*9,546	--	713	--
Tax-exempt securities.....	--	--	--	--	--	--	1,770	--
Other current assets.....	525,416	305,867	207,664	34,351	209,552	134,514	158,828	180,584
Mortgage and real estate loans.....	*63,177	--	--	*1,217	*17,724	--	59	*494
Other investments.....	91,831	*22,393	*202	23,396	45,104	*33,104	36,337	44
Depreciable assets.....	2,308,301	414,074	1,552,578	646,858	1,684,614	649,723	3,579,074	578,558
Less: Accumulated depreciation.....	928,986	216,546	617,956	345,823	794,547	269,068	1,034,382	313,068
Depletable assets.....	*225	*9,466	*13,215	--	--	*1,546	--	*964
Less: Accumulated depletion.....	*161	*355	*8,613	--	--	*221	--	*227
Land.....	257,923	*14,149	*28,287	93,166	151,420	*3,744	647,168	*23,859
Intangible assets.....	1,087,913	114,532	*7,515	57,968	285,461	439,169	579,273	307,728
Less: Accumulated amortization.....	139,897	30,255	*1,537	13,382	66,627	57,853	63,891	76,669
Other assets.....	392,084	33,081	*41,250	42,995	221,139	60,175	102,506	193,610
Total liabilities and capital.....	13,161,022	1,436,319	4,509,953	2,019,928	3,757,810	2,053,924	4,834,150	2,045,143
Accounts payable.....	1,033,817	191,692	680,476	335,236	394,729	388,911	452,814	269,625
Mortgages, notes, bonds payable in less than 1 year.....	4,792,406	64,588	553,318	134,387	172,212	218,968	161,969	59,609
Other current liabilities.....	1,253,434	171,052	1,510,904	104,712	1,084,081	-151,711	169,212	191,309
Nonrecourse loans.....	27,829	*4,857	*1,031	*18,495	*51,854	*3,395	223,902	*4,074
Mortgages, notes, bonds payable in 1 year or more.....	1,800,373	179,211	23,159	297,824	659,075	617,589	1,447,393	533,079
Other liabilities.....	450,391	29,157	*249,969	43,570	169,917	*164,463	90,602	42,211
Partners capital accounts.....	3,802,773	795,762	1,491,096	1,085,705	1,225,943	812,310	2,288,258	945,236

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued							
	Retail trade--continued				Transportation and warehousing			
	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
ALL PARTNERSHIPS								
Number of partnerships ¹	10,164	2,328	25,224	13,097	25,483	3,656	968	12,286
Number of partners.....	21,555	5,431	74,978	101,638	434,395	13,936	9,780	28,401
Partnerships reporting balance sheet data:								
Number of partnerships ¹	6,155	1,500	13,242	6,114	16,300	3,344	953	6,186
Number of partners.....	13,537	3,775	32,092	87,479	415,073	12,942	9,609	15,688
Total assets.....	2,588,918	4,433,226	6,683,492	17,018,026	85,499,587	4,970,426	3,511,732	2,955,636
Cash.....	180,286	246,720	518,770	505,070	1,613,177	219,649	159,983	156,186
Trade notes and accounts receivable.....	735,556	54,806	546,481	2,772,933	15,270,793	271,328	273,932	666,360
Less: Allowance for bad debts.....	*80,977	*4,131	7,611	108,506	67,857	*5,497	*7,331	9,458
Inventories.....	857,725	1,792,961	3,192,271	1,794,616	1,071,547	*74,050	*34,124	54,421
U.S. Government obligations.....	--	--	*14,622	*4,448	*1,462	--	--	--
Tax-exempt securities.....	--	--	*1,473	8,975	3,137	--	--	--
Other current assets.....	239,409	565,671	202,250	1,765,815	3,397,936	322,145	124,142	214,865
Mortgage and real estate loans.....	*14,310	--	*113,887	--	*4,242	*2,416	--	*1,342
Other investments.....	*5,373	*284,516	71,289	1,575,967	6,490,568	*149,167	*457,599	26,257
Depreciable assets.....	813,132	3,005,034	1,820,710	5,249,287	62,303,735	5,979,810	3,269,939	3,304,608
Less: Accumulated depreciation.....	393,129	1,311,322	719,179	2,121,682	17,158,108	2,383,952	1,172,600	1,911,657
Depletable assets.....	*30,790	--	*10,170	--	*2,675	--	--	*2,675
Less: Accumulated depletion.....	*14,624	--	*84	--	*173	--	--	*173
Land.....	*17,539	53,399	225,138	198,736	366,900	*65,396	12,108	52,728
Intangible assets.....	77,582	30,917	414,875	4,616,127	3,161,596	125,182	150,500	353,506
Less: Accumulated amortization.....	14,343	9,696	71,253	1,033,088	495,246	37,207	129,331	48,487
Other assets.....	120,291	293,383	349,683	1,789,329	9,533,203	486,273	338,668	92,462
Total liabilities and capital.....	2,588,918	4,433,226	6,683,492	17,018,026	85,499,587	4,970,426	3,511,732	2,955,636
Accounts payable.....	367,870	712,564	766,901	2,894,329	10,356,603	300,102	120,684	486,834
Mortgages, notes, bonds payable in less than 1 year.....	110,077	124,668	569,655	989,246	4,017,268	385,762	*727,058	489,488
Other current liabilities.....	855,675	823,058	626,808	3,759,318	5,039,363	514,534	350,805	359,573
Nonrecourse loans.....	*4,138	*24,859	*110,227	*2,383	2,209,121	*533,586	*3,144	*233,223
Mortgages, notes, bonds payable in 1 year or more.....	268,536	1,033,630	1,318,133	3,253,365	22,721,140	2,258,945	909,904	850,541
Other liabilities.....	391,832	310,102	746,061	1,090,126	4,982,857	1,147,779	234,441	127,357
Partners capital accounts.....	590,791	1,404,345	2,545,708	5,029,258	36,173,235	-170,282	1,165,695	408,620
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	3,969	1,065	11,650	6,959	13,255	139	543	7,789
Number of partners.....	8,354	2,963	44,443	83,093	233,003	696	9,091	16,656
Partnerships reporting balance sheet data:								
Number of partnerships ¹	1,620	731	6,683	3,145	7,148	117	529	3,485
Number of partners.....	3,657	2,295	16,655	75,148	220,046	652	8,919	7,620
Total assets.....	1,176,164	2,482,038	3,168,157	11,192,956	55,669,733	796,575	1,635,640	1,200,817
Cash.....	90,620	80,249	250,743	321,861	1,066,818	68,366	83,902	102,280
Trade notes and accounts receivable.....	356,512	*24,648	358,333	2,087,151	13,966,319	*128,092	118,020	305,510
Less: Allowance for bad debts.....	41,899	760	5,361	65,443	26,460	*4,754	*206	*2,136
Inventories.....	431,174	918,400	1,295,528	995,628	555,705	*18,675	--	*51,158
U.S. Government obligations.....	--	--	*14,622	--	*1,462	--	--	--
Tax-exempt securities.....	--	--	*1,473	--	3,137	--	--	--
Other current assets.....	101,565	564,314	115,123	678,045	2,044,414	*56,402	51,416	119,916
Mortgage and real estate loans.....	--	--	*51,115	--	(²)	--	--	(²)
Other investments.....	*3,601	*71,323	*58,849	1,030,865	5,038,791	*121	*358,371	*20,071
Depreciable assets.....	376,525	1,444,818	878,012	3,312,773	37,665,167	589,429	1,448,016	1,761,070
Less: Accumulated depreciation.....	189,379	643,486	430,761	1,253,528	11,593,920	234,641	552,993	1,231,546
Depletable assets.....	--	--	--	--	*2,675	--	--	*2,675
Less: Accumulated depletion.....	--	--	--	--	*173	--	--	*173
Land.....	*9,161	15,740	103,057	155,644	227,491	*47,374	--	29,268
Intangible assets.....	38,616	*3,683	329,286	3,422,439	962,162	*58,455	*126,969	44,756
Less: Accumulated amortization.....	6,478	*1,443	50,450	742,444	296,315	*13,369	*125,804	20,370
Other assets.....	6,147	4,552	198,588	1,189,966	6,052,461	*82,426	127,949	18,339
Total liabilities and capital.....	1,176,164	2,482,038	3,168,157	11,192,956	55,669,733	796,575	1,635,640	1,200,817
Accounts payable.....	206,985	222,689	405,418	2,171,110	8,593,164	*104,359	*31,368	196,240
Mortgages, notes, bonds payable in less than 1 year.....	28,693	*94,749	207,895	212,083	1,645,508	*20,570	*14,515	149,631
Other current liabilities.....	350,968	228,255	315,126	1,314,054	2,593,849	*36,486	195,501	115,520
Nonrecourse loans.....	*2,134	--	*32,515	*2,383	*985,505	*42,237	*2,970	*8,386
Mortgages, notes, bonds payable in 1 year or more.....	124,116	*98,631	449,363	2,335,373	11,030,728	*197,872	*274,406	332,395
Other liabilities.....	*35,679	*21,083	127,685	459,071	3,152,141	*1,576	*122,471	86,208
Partners capital accounts.....	427,589	1,816,631	1,630,156	4,698,882	27,668,838	393,474	994,409	312,436

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Distribution and transportation of goods--continued						Information	
	Transportation and warehousing--continued						Total	Publishing industries
	Transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation	Support activities for transportation	Couriers and messengers	Warehousing and storage		
(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)	
ALL PARTNERSHIPS								
Number of partnerships ¹	1,410	238	*497	2,923	1,562	1,943	26,091	5,382
Number of partners.....	3,266	319,725	*895	49,506	3,060	5,825	236,835	19,113
Partnerships reporting balance sheet data:								
Number of partnerships ¹	1,208	209	*215	2,066	*504	1,615	16,920	3,033
Number of partners.....	2,861	319,658	*613	47,489	*1,069	5,145	162,444	14,100
Total assets	519,761	62,195,841	*542,226	5,535,044	*105,658	5,163,262	395,591,089	21,436,560
Cash.....	33,070	723,182	*17,938	166,886	*10,716	125,568	6,925,223	874,795
Trade notes and accounts receivable.....	86,518	11,986,512	*715	1,390,762	*34,433	560,234	42,905,889	5,487,315
Less: Allowance for bad debts.....	*1,093	14,870	--	26,529	*225	2,855	3,719,083	760,431
Inventories.....	2,313	361,014	*4,993	479,679	*638	60,316	7,727,162	378,160
U.S. Government obligations.....	--	901	--	*562	--	--	*7,910	--
Tax-exempt securities.....	3,137	--	--	--	--	--	*201,073	--
Other current assets.....	42,249	2,112,162	*40,979	233,573	*2,742	305,080	50,897,647	1,131,560
Mortgage and real estate loans.....	483	--	--	--	--	--	*342,237	--
Other investments.....	*4,520	5,805,391	*7,770	143,076	*108	195,014	32,147,807	1,554,829
Depreciable assets.....	509,790	41,394,521	*521,203	2,977,712	*53,442	4,292,709	151,362,967	4,867,339
Less: Accumulated depreciation.....	240,851	8,827,170	*58,652	1,140,164	*24,973	1,398,088	56,470,463	2,420,763
Depletable assets.....	--	--	--	--	--	--	*1,233	*1,233
Less: Accumulated depletion.....	--	--	--	--	--	--	--	--
Land.....	2	71,764	--	*5,733	--	159,168	905,522	174,804
Intangible assets.....	62,975	875,750	*9,274	889,712	*20,277	674,420	142,347,352	8,217,560
Less: Accumulated amortization.....	11,681	86,331	*2,062	107,793	*590	71,763	23,764,067	1,466,889
Other assets.....	*28,329	7,793,015	*70	521,835	*9,092	263,459	43,772,681	3,397,048
Total liabilities and capital	519,761	62,195,841	*542,226	5,535,044	*105,658	5,163,262	395,591,089	21,436,560
Accounts payable.....	48,676	8,278,169	*3,522	864,258	*25,846	228,512	30,157,959	758,381
Mortgages, notes, bonds payable in less than 1 year.....	*55,408	1,435,765	*12,935	647,362	*12,334	251,157	10,123,759	191,108
Other current liabilities.....	107,746	2,708,331	*109,528	444,439	*21,704	422,703	93,259,023	2,875,027
Nonrecourse loans.....	--	1,206,451	--	*231,227	*1,489	--	2,909,899	*4,223
Mortgages, notes, bonds payable in 1 year or more.....	145,937	14,747,628	*394,050	1,615,647	*44,025	1,754,462	66,365,553	2,927,252
Other liabilities.....	*90,547	2,782,499	*14	496,135	*5,457	98,629	58,015,148	3,503,021
Partners capital accounts.....	71,448	31,036,997	*22,176	1,235,976	*-5,197	2,407,801	134,759,748	11,177,548
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	656	146	*40	1,907	*1,305	729	10,036	3,019
Number of partners.....	1,327	194,958	*240	4,582	*2,485	2,969	131,093	8,907
Partnerships reporting balance sheet data:								
Number of partnerships ¹	454	126	*40	1,337	*333	728	6,637	1,403
Number of partners.....	922	194,909	*240	3,154	*666	2,964	80,978	5,599
Total assets	193,755	45,508,512	*46,503	2,683,141	*32,377	3,572,413	210,861,886	13,118,521
Cash.....	24,795	520,988	*5,389	139,333	*6,663	115,102	3,111,137	578,232
Trade notes and accounts receivable.....	*56,645	11,707,480	*146	1,139,307	*13,985	497,134	22,945,975	3,867,536
Less: Allowance for bad debts.....	--	*7,121	--	9,531	*225	2,487	1,996,691	146,822
Inventories.....	--	356,713	*1,874	70,606	--	56,679	5,517,678	204,567
U.S. Government obligations.....	--	901	--	*562	--	--	1,589	--
Tax-exempt securities.....	3,137	--	--	--	--	--	*201,073	--
Other current assets.....	*16,970	1,436,354	*1,895	71,340	*1,099	289,024	16,479,987	610,151
Mortgage and real estate loans.....	--	--	--	--	--	--	*12,479	--
Other investments.....	*214	4,429,728	*7,770	104,902	--	117,614	28,248,046	926,981
Depreciable assets.....	139,163	29,584,008	*37,397	938,330	*15,636	3,152,118	78,465,059	3,029,518
Less: Accumulated depreciation.....	96,278	7,920,212	*14,990	395,426	*4,906	1,142,928	33,514,506	1,445,136
Depletable assets.....	--	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--	--
Land.....	--	68,844	--	*5,633	--	76,373	621,752	123,674
Intangible assets.....	*27,582	136,894	*8,747	353,351	*92	205,316	75,404,296	3,016,863
Less: Accumulated amortization.....	*4,477	36,714	*1,796	62,243	*18	31,524	12,459,249	583,125
Other assets.....	*26,004	5,230,650	*70	326,978	*51	239,993	27,823,260	2,936,083
Total liabilities and capital	193,755	45,508,512	*46,503	2,683,141	*32,377	3,572,413	210,861,886	13,118,521
Accounts payable.....	*20,757	7,373,550	*57	658,851	*8,004	199,978	13,783,649	289,085
Mortgages, notes, bonds payable in less than 1 year.....	*1,783	1,225,693	--	114,538	*1,125	117,653	2,928,946	71,293
Other current liabilities.....	63,294	1,532,953	*1,813	349,231	*12,044	287,008	24,803,816	651,742
Nonrecourse loans.....	--	928,851	--	1,570	*1,489	--	*171,721	*307
Mortgages, notes, bonds payable in 1 year or more.....	*11,689	8,803,959	*29,554	644,485	*163	736,204	18,062,368	1,174,132
Other liabilities.....	*38,140	2,618,773	*14	198,006	--	86,953	30,006,727	1,574,180
Partners capital accounts.....	58,093	23,024,732	*15,065	716,459	*9,551	2,144,618	121,104,660	9,357,782

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Information--continued			Finance, insurance, real estate, and rental and leasing				
	Motion picture and sound recording industries	Broadcasting and telecommunications	Information services and data processing services	Total	Finance and insurance			Activities related to credit intermediation
					Total	Depository credit intermediation	Nondepository credit intermediation	
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
ALL PARTNERSHIPS								
Number of partnerships ¹	7,132	7,964	5,612	1,209,882	261,682	188	5,971	1,300
Number of partners.....	26,657	163,817	27,248	9,574,602	3,130,890	819	38,282	12,160
Partnerships reporting balance sheet data:								
Number of partnerships ¹	5,097	6,094	2,696	959,033	177,507	143	4,508	940
Number of partners.....	20,811	112,900	14,633	8,184,663	2,343,980	718	27,878	11,352
Total assets.....	65,004,682	300,947,894	8,201,953	6,342,945,465	4,274,360,390	7,469,016	134,308,725	11,493,889
Cash.....	680,202	4,822,419	547,807	260,698,611	184,287,449	517,243	2,335,781	1,969,947
Trade notes and accounts receivable.....	9,534,198	27,073,467	810,910	308,426,280	272,405,588	*544,589	72,368,816	1,337,963
Less: Allowance for bad debts.....	1,076,799	1,820,894	60,959	2,013,519	1,307,048	*8,102	786,213	*100,309
Inventories.....	5,175,060	2,154,641	19,301	82,571,614	68,869,177	--	980,773	*775
U.S. Government obligations.....	*6,759	*1,150	--	154,887,295	153,274,024	*220,657	*151,731	--
Tax-exempt securities.....	*200,835	--	*238	32,270,490	29,375,962	*163,846	*17,964	--
Other current assets.....	24,974,770	24,310,201	481,117	1,089,091,438	995,688,588	2,989,589	9,071,773	3,671,383
Mortgage and real estate loans.....	*6,914	*320,125	*15,198	63,606,329	41,733,789	*254,163	19,096,592	21,598
Other investments.....	9,538,725	20,651,112	403,141	2,523,034,551	2,264,151,510	*67,265	12,314,669	*353,380
Depreciable assets.....	10,801,801	132,271,069	3,422,758	1,534,043,807	30,672,835	*48,701	1,989,994	1,301,410
Less: Accumulated depreciation.....	5,946,657	46,244,663	1,858,380	430,418,531	8,600,817	*6,274	519,591	161,760
Depletable assets.....	--	--	--	3,183,025	1,633,935	--	*599	--
Less: Accumulated depletion.....	--	--	--	1,110,483	790,870	--	*113	--
Land.....	174,801	485,890	*70,027	316,217,416	5,107,358	--	159,214	--
Intangible assets.....	8,232,309	121,587,454	4,310,028	78,143,260	22,518,131	*39,210	1,758,746	2,699,811
Less: Accumulated amortization.....	3,764,043	17,548,742	984,393	26,478,537	5,192,754	*16,992	295,454	475,678
Other assets.....	6,465,806	32,884,666	1,025,161	356,792,417	220,533,532	*2,655,121	15,663,441	875,370
Total liabilities and capital.....	65,004,682	300,947,894	8,201,953	6,342,945,465	4,274,360,390	7,469,016	134,308,725	11,493,889
Accounts payable.....	8,815,842	19,871,365	712,370	205,082,928	183,928,829	*29,164	1,496,585	708,521
Mortgages, notes, bonds payable in less than 1 year.....	2,157,692	7,624,098	150,861	190,541,379	129,602,517	*2,925,685	17,673,547	*360,134
Other current liabilities.....	33,080,445	54,928,323	2,375,226	1,320,773,190	1,232,943,561	*2,367,160	3,621,489	2,585,087
Nonrecourse loans.....	*87,165	2,531,344	*287,167	625,042,959	42,167,983	--	2,565,883	*702,236
Mortgages, notes, bonds payable in 1 year or more.....	7,063,599	55,188,052	1,186,651	870,710,085	217,534,731	*707,799	44,727,793	1,892,838
Other liabilities.....	7,390,994	46,338,952	782,181	422,124,020	281,926,322	*597,339	9,196,842	619,899
Partners capital accounts.....	6,408,944	114,465,759	2,707,497	2,708,670,904	2,186,256,447	841,869	55,026,585	4,625,172
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,984	3,181	1,852	782,007	199,601	154	4,306	1,240
Number of partners.....	12,493	104,768	4,925	6,235,673	2,466,106	750	21,819	11,852
Partnerships reporting balance sheet data:								
Number of partnerships ¹	1,714	2,394	1,126	622,967	132,434	*108	3,339	902
Number of partners.....	10,489	61,421	3,469	5,222,612	1,778,346	*648	19,778	11,177
Total assets.....	35,350,666	159,368,919	3,023,779	4,906,952,620	3,585,371,253	*6,943,203	122,737,134	9,615,146
Cash.....	414,581	1,932,893	185,431	210,992,036	153,733,599	*420,704	2,049,269	1,902,523
Trade notes and accounts receivable.....	8,753,043	9,827,726	497,671	273,061,199	255,502,348	*500,405	70,288,528	1,140,078
Less: Allowance for bad debts.....	987,785	834,076	28,008	1,594,674	1,095,426	*8,102	610,002	*100,309
Inventories.....	4,285,017	1,016,144	*11,950	73,348,591	67,019,728	--	*455,611	*775
U.S. Government obligations.....	1,589	--	--	131,057,613	129,498,054	*159,570	*79,186	--
Tax-exempt securities.....	*200,835	--	*238	25,642,285	22,857,327	*160,655	*17,964	--
Other current assets.....	720,129	14,849,591	300,116	861,581,853	798,997,001	*2,960,316	7,915,307	3,319,659
Mortgage and real estate loans.....	*6,914	*5,565	--	52,144,840	35,069,984	4,251	17,001,639	21,598
Other investments.....	8,723,790	18,498,948	*98,327	2,063,441,312	1,894,830,174	*25,636	10,601,676	*351,897
Depreciable assets.....	9,076,045	63,910,277	2,449,219	994,988,470	21,827,671	*48,701	1,258,831	267,258
Less: Accumulated depreciation.....	5,376,173	25,349,420	1,343,777	312,914,715	6,474,436	*6,274	349,454	124,986
Depletable assets.....	--	--	--	2,915,650	1,621,276	--	(²)	--
Less: Accumulated depletion.....	--	--	--	986,917	789,175	--	--	--
Land.....	*152,743	275,374	*69,961	215,728,898	4,022,059	--	86,271	--
Intangible assets.....	6,520,113	65,450,599	416,722	53,210,550	18,081,073	*39,210	1,552,281	2,438,382
Less: Accumulated amortization.....	2,775,809	8,981,056	119,260	19,153,067	4,530,829	*16,992	212,245	461,041
Other assets.....	5,635,633	18,766,354	485,190	283,488,697	195,200,824	*2,655,120	12,602,273	859,312
Total liabilities and capital.....	35,350,666	159,368,919	3,023,779	4,906,952,620	3,585,371,253	*6,943,203	122,737,134	9,615,146
Accounts payable.....	8,007,687	5,077,033	409,843	188,666,638	178,123,276	*29,164	1,151,763	706,482
Mortgages, notes, bonds payable in less than 1 year.....	1,971,266	819,832	*66,554	146,158,481	117,265,048	2,923,568	16,929,929	*4,097
Other current liabilities.....	6,764,334	16,756,817	630,294	1,033,213,096	983,994,730	*2,367,081	2,565,583	2,575,551
Nonrecourse loans.....	*29,590	*96,757	*45,067	389,985,628	36,682,705	--	*1,074,430	*702,236
Mortgages, notes, bonds payable in 1 year or more.....	5,917,878	10,569,760	400,597	577,238,281	192,608,672	*448,118	42,734,132	*803,860
Other liabilities.....	5,485,632	22,689,510	257,404	271,238,923	199,146,964	576,633	8,007,361	*552,246
Partners capital accounts.....	7,174,279	103,359,209	1,213,390	2,300,451,574	1,877,549,858	*598,639	50,273,937	4,270,674

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued							
	Finance and insurance--continued				Real estate and rental and leasing			
	Securities, commodity contracts, and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts and other financial vehicles	Total	Real estate			
					Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniware-houses)	Lessors of mini-warehouses and self-storage units
(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	
ALL PARTNERSHIPS								
Number of partnerships ¹	208,209	8,092	37,922	948,200	916,432	303,340	346,366	12,875
Number of partners.....	2,671,094	60,949	347,586	6,443,712	6,086,704	2,184,871	1,878,580	62,391
Partnerships reporting balance sheet data:								
Number of partnerships ¹	138,667	5,916	27,333	781,526	757,984	249,263	298,567	10,976
Number of partners.....	1,974,644	56,068	273,321	5,840,682	5,508,326	2,001,584	1,715,025	56,241
Total assets.....	3,527,531,617	7,355,651	586,201,492	2,068,585,075	1,966,785,682	536,738,199	875,358,218	25,469,747
Cash.....	163,642,180	822,693	14,999,605	76,411,162	73,462,659	19,682,978	29,935,699	462,925
Trade notes and accounts receivable.....	178,686,814	976,800	18,490,606	36,020,692	21,807,957	3,629,911	9,446,469	154,079
Less: Allowance for bad debts.....	355,292	*1,510	55,622	706,472	575,892	36,669	394,688	*584
Inventories.....	67,275,721	3,110	608,796	13,702,437	13,134,496	603,179	326,263	21,105
U.S. Government obligations.....	118,676,821	*48,021	34,176,794	1,613,272	1,515,571	606,781	451,411	--
Tax-exempt securities.....	19,367,163	*2,606	9,824,384	2,894,528	2,894,528	*179,903	1,771,044	--
Other current assets.....	928,525,077	351,679	51,079,087	93,402,850	88,052,138	29,387,297	30,654,745	616,434
Mortgage and real estate loans.....	15,783,315	*59,186	6,518,936	21,872,540	21,863,224	2,443,692	4,315,296	*2,951
Other investments.....	1,844,820,223	2,991,327	403,604,647	258,883,041	244,929,571	46,284,156	58,741,830	2,150,395
Depreciable assets.....	22,700,902	498,380	4,133,447	1,503,370,972	1,420,222,753	485,608,874	708,180,858	19,829,991
Less: Accumulated depreciation.....	6,844,707	317,158	751,327	421,817,714	385,300,372	165,449,324	171,669,562	3,986,656
Depletable assets.....	841,337	*951	791,049	1,549,089	1,503,036	*124,754	*160,373	--
Less: Accumulated depletion.....	555,441	*641	234,675	319,613	299,250	*56,911	*66,271	--
Land.....	4,058,986	*39,462	849,695	311,110,059	310,339,991	75,287,662	146,301,389	5,024,454
Intangible assets.....	16,530,290	879,691	610,383	55,625,129	52,606,640	12,561,776	29,406,369	430,796
Less: Accumulated amortization.....	3,928,989	190,250	285,392	21,285,782	20,648,896	4,944,605	12,165,665	133,101
Other assets.....	158,307,216	1,191,304	41,841,080	136,258,886	121,277,527	30,824,745	39,962,660	896,957
Total liabilities and capital.....	3,527,531,617	7,355,651	586,201,492	2,068,585,075	1,966,785,682	536,738,199	875,358,218	25,469,747
Accounts payable.....	157,754,079	1,035,808	22,904,671	21,154,099	19,282,045	5,239,432	7,430,828	91,334
Mortgages, notes, bonds payable in less than 1 year.....	90,174,912	240,765	18,227,474	60,938,861	54,110,928	9,138,929	25,838,315	534,209
Other current liabilities.....	1,195,880,951	1,214,970	27,273,903	87,829,629	79,459,030	19,801,588	33,351,108	565,026
Nonrecourse loans.....	32,876,570	*12,910	6,010,384	582,874,976	568,827,689	237,712,140	252,642,486	2,707,355
Mortgages, notes, bonds payable in 1 year or more.....	101,229,838	1,142,990	67,833,472	653,175,354	623,243,037	168,262,900	319,299,097	10,910,103
Other liabilities.....	250,827,837	4,193,214	16,491,190	140,197,698	120,493,740	41,980,458	32,680,947	1,121,037
Partners capital accounts.....	1,698,787,430	-485,007	427,460,397	522,414,458	501,369,213	54,602,752	204,115,436	9,540,683
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	159,908	6,293	27,701	582,406	564,022	161,223	256,264	7,933
Number of partners.....	2,131,215	19,499	280,972	3,769,567	3,498,108	1,020,830	1,304,500	42,840
Partnerships reporting balance sheet data:								
Number of partnerships ¹	103,312	4,406	20,366	490,533	477,647	139,126	226,007	6,033
Number of partners.....	1,510,243	15,829	220,672	3,444,266	3,190,343	942,141	1,197,501	36,690
Total assets.....	2,908,230,938	6,215,759	531,629,073	1,321,581,367	1,287,796,991	286,984,754	656,981,878	15,880,807
Cash.....	136,457,380	766,628	12,137,094	57,258,437	55,986,510	13,779,243	25,006,939	290,841
Trade notes and accounts receivable.....	169,256,785	879,038	13,437,513	17,558,851	15,520,439	2,317,687	7,294,781	120,105
Less: Allowance for bad debts.....	320,762	*1,450	*54,801	499,248	463,895	22,689	333,464	*535
Inventories.....	66,098,845	3,110	*461,387	6,328,863	6,026,538	403,800	180,400	*435
U.S. Government obligations.....	95,503,370	*48,021	33,707,906	1,559,559	1,461,859	557,766	450,538	--
Tax-exempt securities.....	17,813,962	*2,606	4,862,139	2,784,958	2,784,958	*177,741	1,764,814	--
Other current assets.....	741,466,604	318,593	43,016,521	62,584,852	60,019,809	17,065,197	24,107,028	176,598
Mortgage and real estate loans.....	14,388,249	*58,838	3,595,408	17,074,856	17,074,856	2,146,135	3,988,800	520
Other investments.....	1,506,101,783	2,248,921	375,500,261	168,611,138	164,336,393	24,118,174	50,259,528	1,795,141
Depreciable assets.....	17,326,746	400,410	2,525,725	973,160,799	942,402,813	266,851,235	534,560,388	12,850,403
Less: Accumulated depreciation.....	5,396,335	252,754	344,632	306,440,280	285,678,585	112,050,240	138,747,796	3,363,322
Depletable assets.....	829,276	*951	791,049	1,294,374	1,280,381	*13,419	*102,032	--
Less: Accumulated depletion.....	553,858	*641	234,675	197,742	194,051	*10,353	*8,098	--
Land.....	3,261,424	*39,462	634,901	211,706,839	211,271,408	47,732,398	109,409,470	3,171,461
Intangible assets.....	12,835,005	740,077	476,118	35,129,476	33,038,797	6,042,106	20,853,072	201,926
Less: Accumulated amortization.....	3,413,364	174,463	252,723	14,622,238	14,181,419	2,653,658	9,071,827	83,779
Other assets.....	136,575,827	1,138,411	41,369,881	88,287,873	77,110,182	20,516,793	27,165,634	721,014
Total liabilities and capital.....	2,908,230,938	6,215,759	531,629,073	1,321,581,367	1,287,796,991	286,984,754	656,981,878	15,880,807
Accounts payable.....	152,821,268	941,159	22,473,441	10,543,362	10,069,479	2,175,489	4,911,928	48,372
Mortgages, notes, bonds payable in less than 1 year.....	85,581,307	83,072	11,743,076	28,893,433	24,876,798	4,824,912	10,664,989	*445,254
Other current liabilities.....	954,015,595	504,125	21,966,796	49,218,366	47,275,079	8,043,894	24,119,827	205,736
Nonrecourse loans.....	28,918,742	*5,295	5,982,002	353,302,924	348,264,101	121,950,527	183,756,264	2,000,926
Mortgages, notes, bonds payable in 1 year or more.....	86,710,696	961,498	60,950,367	384,629,609	376,676,463	89,430,122	214,757,890	4,449,005
Other liabilities.....	172,137,057	4,164,759	13,708,909	72,091,958	68,724,099	20,272,127	22,621,958	585,893
Partners capital accounts.....	1,428,046,273	-444,148	394,804,483	422,901,715	411,910,972	40,287,682	196,149,023	8,145,622

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate, and rental and leasing--continued				Professional and business services			
	Real estate and rental and leasing--continued				Total	Professional, scientific, and technical services		
	Real estate--continued		Rental and leasing services	Lessors of nonfinancial intangible assets		Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services
	Lessors of other real estate property	Other real estate activities						
(89)	(90)	(91)	(92)	(93)	(94)			
ALL PARTNERSHIPS								
Number of partnerships ¹	68,219	185,631	31,315	452	196,905	143,045	32,571	13,409
Number of partners.....	424,751	1,536,112	355,443	1,566	906,117	544,001	156,642	53,839
Partnerships reporting balance sheet data:								
Number of partnerships ¹	48,572	150,606	23,090	452	141,156	102,397	26,183	10,319
Number of partners.....	358,195	1,377,281	330,791	1,566	754,891	433,906	141,752	47,306
Total assets.....	113,756,888	415,462,630	97,120,612	4,678,782	393,300,332	103,278,898	19,958,406	10,540,521
Cash.....	4,458,374	18,922,683	2,863,542	84,961	20,655,748	15,262,388	7,147,628	1,434,062
Trade notes and accounts receivable.....	1,829,915	6,747,583	14,169,586	*43,149	32,782,208	18,292,159	1,884,315	1,226,405
Less: Allowance for bad debts.....	43,603	100,348	129,880	701	770,864	491,367	54,528	*50,359
Inventories.....	163,037	12,020,912	567,941	--	1,807,285	572,306	*137	*20,635
U.S. Government obligations.....	*54,078	*403,301	*97,701	--	805,774	697,823	*122,704	--
Tax-exempt securities.....	*11,044	*932,537	--	--	488,292	*14,924	*10,407	*4,518
Other current assets.....	2,821,289	24,572,373	4,772,647	*578,065	30,236,024	10,921,798	2,707,401	1,012,849
Mortgage and real estate loans.....	1,838,742	13,262,542	*9,317	--	4,609,703	259,648	*13,917	--
Other investments.....	12,342,916	125,410,274	12,868,055	*1,085,415	197,250,972	15,247,551	751,009	754,966
Depreciable assets.....	68,366,414	138,236,615	82,712,514	*435,704	54,899,199	35,331,909	15,288,366	5,772,135
Less: Accumulated depreciation.....	18,334,098	25,860,731	36,382,878	*134,464	26,276,477	19,996,006	9,502,568	3,477,400
Depletable assets.....	*505,749	*712,160	*46,054	--	282,437	173,802	*4,065	*143,542
Less: Accumulated depletion.....	*121,974	*54,093	*20,363	--	56,257	*32,569	*2,179	*15,413
Land.....	29,460,665	54,265,820	753,125	*16,942	2,477,342	404,937	77,337	27,909
Intangible assets.....	3,171,337	7,036,363	1,523,563	1,494,927	25,165,867	9,168,278	699,803	404,667
Less: Accumulated amortization.....	1,064,954	2,340,570	397,412	*239,475	5,132,483	2,370,257	252,413	128,254
Other assets.....	8,297,957	41,295,208	13,667,100	*1,314,259	54,075,562	19,821,573	1,063,003	3,410,259
Total liabilities and capital.....	113,756,888	415,462,630	97,120,612	4,678,782	393,300,332	103,278,898	19,958,406	10,540,521
Accounts payable.....	878,523	5,641,927	1,867,576	*4,478	8,586,324	6,003,783	518,315	121,047
Mortgages, notes, bonds payable in less than 1 year.....	3,506,067	15,093,407	6,827,934	--	10,782,643	3,882,400	1,218,864	955,132
Other current liabilities.....	5,441,792	20,299,517	8,348,082	*22,518	33,977,820	17,415,822	3,704,978	1,228,169
Nonrecourse loans.....	18,670,112	57,095,597	14,024,543	*22,744	6,662,845	1,289,746	135,353	*405,545
Mortgages, notes, bonds payable in 1 year or more.....	31,056,524	93,714,412	29,733,418	*198,899	37,969,866	11,632,916	2,553,477	2,583,106
Other liabilities.....	6,646,664	38,064,634	19,696,045	*7,912	34,694,078	15,996,962	1,529,451	2,576,020
Partners capital accounts.....	47,557,206	185,553,136	16,623,014	4,422,230	260,626,756	47,057,269	10,297,968	2,671,501
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	42,953	95,650	18,221	163	122,796	90,276	28,238	10,244
Number of partners.....	298,731	831,207	270,522	937	524,258	338,408	140,591	46,864
Partnerships reporting balance sheet data:								
Number of partnerships ¹	30,204	76,277	12,723	163	91,469	68,675	23,276	8,123
Number of partners.....	259,139	754,871	252,987	937	450,725	286,315	128,554	42,269
Total assets.....	79,041,505	248,908,047	29,727,650	4,056,727	248,668,108	80,339,537	19,384,958	10,151,945
Cash.....	3,428,992	13,480,495	1,193,029	*78,899	16,935,564	13,007,108	7,038,665	1,402,269
Trade notes and accounts receivable.....	969,367	4,818,500	1,995,263	*43,149	27,677,220	14,580,529	1,743,112	1,200,144
Less: Allowance for bad debts.....	30,597	76,610	34,652	701	481,065	316,942	29,824	*50,359
Inventories.....	*115,150	5,327,114	302,325	--	1,275,698	306,785	*137	*19,671
U.S. Government obligations.....	*54,078	*399,477	*97,701	--	794,352	697,650	*122,704	--
Tax-exempt securities.....	*11,044	*831,359	--	--	183,053	*14,924	*10,407	*4,518
Other current assets.....	2,220,104	16,450,881	1,991,022	*574,021	22,761,178	7,781,939	2,611,542	996,856
Mortgage and real estate loans.....	1,526,404	9,412,996	--	--	3,306,054	256,878	*13,917	--
Other investments.....	9,941,177	78,222,373	3,189,331	*1,085,415	109,665,776	12,467,958	750,959	578,950
Depreciable assets.....	47,267,377	80,873,410	30,324,735	*433,251	40,638,625	28,752,319	14,918,062	5,606,466
Less: Accumulated depreciation.....	15,286,760	16,230,468	20,627,724	*133,970	21,743,950	17,422,003	9,285,135	3,393,600
Depletable assets.....	*467,585	*697,345	*13,993	--	257,444	*148,819	*1,662	*143,542
Less: Accumulated depletion.....	*121,800	*53,799	*3,691	--	42,074	*18,392	--	*15,413
Land.....	21,881,325	29,076,754	418,489	*16,942	1,307,845	192,161	58,053	27,909
Intangible assets.....	1,802,682	4,139,011	648,230	*1,442,449	17,902,840	5,396,618	631,356	370,551
Less: Accumulated amortization.....	873,474	1,498,682	209,012	*231,807	3,722,166	1,696,936	246,604	111,634
Other assets.....	5,668,850	23,037,892	10,428,612	*749,079	31,951,714	16,190,123	1,045,944	3,372,076
Total liabilities and capital.....	79,041,505	248,908,047	29,727,650	4,056,727	248,668,108	80,339,537	19,384,958	10,151,945
Accounts payable.....	458,761	2,474,928	469,886	*3,997	5,715,970	4,038,176	494,590	108,784
Mortgages, notes, bonds payable in less than 1 year.....	2,436,422	6,505,221	4,016,635	--	7,777,530	2,912,856	1,140,230	896,483
Other current liabilities.....	3,581,088	11,324,534	1,940,409	*2,878	20,433,413	11,906,890	3,403,890	1,184,684
Nonrecourse loans.....	9,930,198	30,626,186	5,016,079	*22,744	3,591,365	1,153,265	135,353	*405,229
Mortgages, notes, bonds payable in 1 year or more.....	19,649,683	48,389,764	7,754,247	*198,899	18,872,675	7,489,355	2,494,574	2,507,764
Other liabilities.....	5,223,735	20,020,386	3,359,947	*7,912	16,764,360	7,227,562	1,486,408	2,536,120
Partners capital accounts.....	37,761,617	129,567,028	7,170,447	3,820,296	175,512,797	45,611,433	10,229,913	2,512,881

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Professional and business services--continued							Management of companies (holding companies)
	Professional, scientific, and technical services--continued							
	Architectural, engineering, and related services	Specialized design services	Computer systems design and related services	Other professional, scientific, and technical services				
				Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific, and technical services	
(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)	
ALL PARTNERSHIPS								
Number of partnerships ¹	10,278	5,733	21,238	59,816	32,255	6,157	21,404	15,345
Number of partners.....	25,779	11,861	63,256	232,625	110,962	16,695	104,968	240,835
Partnerships reporting balance sheet data:								
Number of partnerships ¹	7,363	3,637	14,477	40,418	22,081	4,013	14,324	12,998
Number of partners.....	19,487	7,765	48,801	168,795	83,632	12,241	72,922	227,139
Total assets.....	4,620,846	278,366	14,905,336	52,975,422	30,619,252	7,279,183	15,076,987	261,100,908
Cash.....	529,825	82,375	1,164,850	4,903,649	2,591,573	661,661	1,650,415	3,974,942
Trade notes and accounts receivable.....	1,128,163	66,231	2,723,403	11,263,641	7,292,278	2,033,212	1,938,152	10,534,584
Less: Allowance for bad debts.....	10,696	*2,540	66,815	306,430	101,546	138,243	66,641	178,366
Inventories.....	*82,024	25,777	60,071	383,662	87,152	27,409	269,101	992,098
U.S. Government obligations.....	*573,245	--	*172	*1,702	*381	--	1,321	*107,946
Tax-exempt securities.....	--	--	--	--	--	--	--	*473,154
Other current assets.....	487,423	30,729	307,780	6,375,615	4,193,167	587,289	1,595,159	13,323,113
Mortgage and real estate loans.....	--	--	--	*245,731	*174,805	*1,915	*69,011	*4,015,893
Other investments.....	237,451	*11,557	658,507	12,834,062	7,981,557	2,242,188	2,610,316	178,553,354
Depreciable assets.....	1,531,102	156,579	2,484,225	10,099,502	2,826,189	1,256,305	6,017,009	9,144,038
Less: Accumulated depreciation.....	883,640	110,577	1,253,440	4,768,381	1,274,475	571,268	2,922,638	2,059,915
Depletable assets.....	*22,600	*3,247	--	*347	*347	--	--	*5,288
Less: Accumulated depletion.....	*12,050	*2,904	--	*23	*23	--	--	*2,365
Land.....	*18,803	--	*2,750	278,138	104,443	96,598	77,098	1,651,560
Intangible assets.....	711,390	17,252	2,504,859	4,830,307	2,104,359	872,144	1,853,804	9,889,396
Less: Accumulated amortization.....	105,828	2,236	982,789	898,739	390,950	177,188	330,601	1,559,903
Other assets.....	311,034	2,874	7,301,765	7,732,638	5,029,995	387,162	2,315,482	32,236,092
Total liabilities and capital.....	4,620,846	278,366	14,905,336	52,975,422	30,619,252	7,279,183	15,076,987	261,100,908
Accounts payable.....	597,888	58,902	809,587	3,898,044	1,820,487	795,560	1,281,997	1,604,644
Mortgages, notes, bonds payable in less than 1 year.....	192,267	45,297	264,576	1,206,264	692,059	121,154	393,052	5,945,642
Other current liabilities.....	1,060,538	68,532	1,616,280	9,737,325	3,795,506	2,953,257	2,988,563	10,268,151
Nonrecourse loans.....	*4,882	--	*70,164	673,801	294,582	*191,660	187,560	4,656,587
Mortgages, notes, bonds payable in 1 year or more.....	344,230	22,074	1,502,345	4,627,684	2,168,994	629,026	1,829,664	20,961,459
Other liabilities.....	102,471	*12,750	1,013,797	10,762,475	3,678,003	451,094	6,633,379	15,990,661
Partners capital accounts.....	2,318,571	70,811	9,628,588	22,069,829	18,169,622	2,137,434	1,762,773	201,673,765
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	7,072	3,788	10,652	30,284	18,029	3,206	9,048	9,205
Number of partners.....	15,814	7,981	25,773	101,386	63,555	8,607	29,224	130,791
Partnerships reporting balance sheet data:								
Number of partnerships ¹	4,971	2,630	7,316	22,358	12,949	2,467	6,942	7,716
Number of partners.....	11,814	5,493	18,783	79,402	48,721	7,015	23,666	126,741
Total assets.....	3,064,639	249,018	10,152,550	37,336,426	23,218,116	5,445,685	8,672,626	146,373,808
Cash.....	461,409	76,027	418,159	3,610,579	2,019,015	525,433	1,066,130	2,880,318
Trade notes and accounts receivable.....	704,357	64,545	2,284,126	8,584,245	5,432,943	1,800,460	1,350,842	9,909,213
Less: Allowance for bad debts.....	*6,416	*2,540	*45,269	182,536	45,434	116,719	20,383	93,064
Inventories.....	*15,290	20,179	34,647	216,860	54,642	*13,422	148,795	770,427
U.S. Government obligations.....	*573,244	--	--	*1,702	*381	--	1,321	*96,702
Tax-exempt securities.....	--	--	--	--	--	--	--	*168,128
Other current assets.....	237,012	25,193	74,938	3,836,399	2,454,070	358,808	1,023,522	10,080,597
Mortgage and real estate loans.....	--	--	--	*242,961	*174,805	*1,915	*66,241	*2,715,015
Other investments.....	195,934	*11,557	*472,015	10,458,542	6,619,804	1,910,940	1,927,798	95,198,940
Depreciable assets.....	1,182,093	119,030	735,822	6,190,846	1,855,524	706,100	3,629,222	4,075,513
Less: Accumulated depreciation.....	733,508	83,168	507,435	3,419,158	892,274	377,874	2,149,010	894,860
Depletable assets.....	88	*3,247	--	*280	*280	--	--	*5,288
Less: Accumulated depletion.....	66	*2,904	--	*9	*9	--	--	*2,365
Land.....	*3,735	--	741	101,723	*19,454	*36,335	45,934	865,554
Intangible assets.....	225,088	17,204	859,909	3,292,510	1,670,390	627,524	994,595	7,406,794
Less: Accumulated amortization.....	50,561	2,226	689,361	596,549	307,493	120,859	168,196	933,718
Other assets.....	256,939	*2,874	6,514,258	4,998,032	4,162,019	80,199	755,814	14,125,327
Total liabilities and capital.....	3,064,639	249,018	10,152,550	37,336,426	23,218,116	5,445,685	8,672,626	146,373,808
Accounts payable.....	236,063	*25,441	269,969	2,903,330	1,440,345	578,217	884,768	1,010,626
Mortgages, notes, bonds payable in less than 1 year.....	115,228	27,640	71,991	661,284	409,673	104,260	147,351	4,274,651
Other current liabilities.....	682,217	48,491	883,042	5,704,565	2,000,861	2,590,400	1,113,304	3,372,887
Nonrecourse loans.....	*4,882	--	*51	607,749	*244,796	*190,901	*172,053	2,429,776
Mortgages, notes, bonds payable in 1 year or more.....	198,716	*12,621	125,306	2,150,373	1,268,380	259,657	622,336	7,586,080
Other liabilities.....	29,313	*7,853	35,526	3,132,343	2,248,379	131,563	752,400	7,505,674
Partners capital accounts.....	1,798,220	126,972	8,766,664	22,176,782	15,605,681	1,590,686	4,980,415	120,194,115

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Professional and business services--continued			Education, health, and social services				
	Administrative and support and waste management and remediation services			Total	Educational services	Health care and social services		
	Total	Administrative and support services	Waste management and remediation services			Total	Offices of physicians and dentists	Offices of other health practitioners
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
ALL PARTNERSHIPS								
Number of partnerships ¹	38,516	35,804	2,713	49,929	5,240	44,689	15,353	9,654
Number of partners.....	121,282	94,838	26,444	250,532	15,786	234,746	99,275	33,342
Partnerships reporting balance sheet data:								
Number of partnerships ¹	25,761	23,466	2,295	38,613	2,733	35,879	14,115	6,614
Number of partners.....	93,846	68,821	25,025	194,079	9,847	184,233	68,620	24,238
Total assets	28,920,526	21,648,218	7,272,307	57,419,074	2,945,883	54,473,191	4,501,621	3,276,277
Cash.....	1,418,418	1,105,013	313,405	4,074,160	190,297	3,883,863	1,125,226	428,397
Trade notes and accounts receivable.....	3,955,465	2,920,453	1,035,013	9,136,942	181,353	8,955,590	660,055	824,712
Less: Allowance for bad debts.....	101,132	84,564	16,568	2,221,874	*1,038	2,220,836	134,084	319,209
Inventories.....	242,881	158,291	84,590	233,257	*2,311	230,946	31,057	34,861
U.S. Government obligations.....	5	5	--	*24,593	*7,791	*16,802	*81	--
Tax-exempt securities.....	*213	*213	--	*482	--	*482	--	--
Other current assets.....	5,991,114	5,388,459	602,655	4,247,072	75,935	4,171,137	261,442	217,682
Mortgage and real estate loans.....	*334,162	*334,162	--	*13,611	--	*13,611	--	*765
Other investments.....	3,450,067	3,241,369	208,697	3,006,664	1,558,194	1,448,470	92,578	72,213
Depreciable assets.....	10,423,252	5,946,347	4,476,906	42,276,306	962,378	41,313,928	3,735,476	2,434,360
Less: Accumulated depreciation.....	4,220,557	2,744,207	1,476,350	15,958,946	383,974	15,574,971	2,123,113	1,185,369
Depletable assets.....	*103,347	*19,298	*84,049	--	--	--	--	--
Less: Accumulated depletion.....	*21,323	*17,259	*4,064	--	--	--	--	--
Land.....	420,844	195,499	225,345	2,735,094	86,142	2,648,952	74,072	108,681
Intangible assets.....	6,108,194	4,502,350	1,605,844	6,819,342	152,168	6,667,174	718,197	614,214
Less: Accumulated amortization.....	1,202,322	872,585	329,738	1,532,881	40,734	1,492,148	177,107	125,447
Other assets.....	2,017,898	1,555,374	462,523	4,565,252	155,061	4,410,191	237,741	170,417
Total liabilities and capital	28,920,526	21,648,218	7,272,307	57,419,074	2,945,883	54,473,191	4,501,621	3,276,277
Accounts payable.....	977,898	635,401	342,497	2,750,626	64,883	2,685,743	151,089	217,064
Mortgages, notes, bonds payable in less than 1 year.....	954,602	805,550	149,052	2,017,402	49,544	1,967,858	349,442	108,644
Other current liabilities.....	6,293,847	5,634,106	659,741	6,984,505	102,133	6,882,372	938,768	351,325
Nonrecourse loans.....	716,512	*23,944	*692,568	7,127,157	*101,963	7,025,194	108,811	*3,941
Mortgages, notes, bonds payable in 1 year or more.....	5,375,491	3,807,190	1,568,302	16,595,962	494,571	16,101,392	1,233,538	691,573
Other liabilities.....	2,706,455	1,957,078	749,377	5,112,360	44,436	5,067,924	396,661	139,038
Partners capital accounts.....	11,895,721	8,784,950	3,110,771	16,831,063	2,088,354	14,742,709	1,323,312	1,764,693
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	23,314	21,994	1,320	32,504	3,708	28,796	11,171	6,911
Number of partners.....	55,059	51,656	3,402	144,591	9,462	135,130	51,249	23,582
Partnerships reporting balance sheet data:								
Number of partnerships ¹	15,078	13,962	1,117	25,490	1,714	23,776	10,382	5,010
Number of partners.....	37,668	34,673	2,995	127,612	4,942	122,670	49,479	17,962
Total assets	21,954,764	16,754,926	5,199,838	35,045,041	1,004,950	34,040,091	3,574,342	2,525,506
Cash.....	1,048,139	880,921	167,217	3,220,317	166,794	3,053,523	994,796	357,611
Trade notes and accounts receivable.....	3,187,478	2,328,842	858,635	6,872,871	159,460	6,713,411	556,397	693,383
Less: Allowance for bad debts.....	71,059	57,112	13,947	1,881,285	*166	1,881,119	102,943	291,043
Inventories.....	198,486	141,520	56,967	192,405	*987	191,419	24,191	32,724
U.S. Government obligations.....	--	--	--	*24,512	*7,791	*16,721	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	4,898,641	4,392,658	505,982	3,228,629	66,005	3,162,624	221,033	143,364
Mortgage and real estate loans.....	*334,162	*334,162	--	*12,895	--	*12,895	--	*49
Other investments.....	1,998,879	1,976,162	*22,717	931,911	*74,678	857,234	69,147	1,357
Depreciable assets.....	7,810,794	4,286,430	3,524,364	26,811,584	651,520	26,160,064	2,898,546	2,058,680
Less: Accumulated depreciation.....	3,427,087	2,213,440	1,213,647	12,324,302	316,572	12,007,730	1,760,934	1,058,943
Depletable assets.....	*103,337	*19,288	*84,049	--	--	--	--	--
Less: Accumulated depletion.....	*21,317	*17,253	*4,064	--	--	--	--	--
Land.....	250,130	104,660	145,470	1,555,917	*29,905	1,526,012	49,858	107,502
Intangible assets.....	5,099,428	4,035,175	1,064,253	4,516,961	41,157	4,475,805	580,951	432,723
Less: Accumulated amortization.....	1,091,512	793,016	298,495	1,022,011	16,519	1,005,492	133,935	110,255
Other assets.....	1,636,264	1,335,929	300,335	2,904,636	139,911	2,764,724	177,234	158,353
Total liabilities and capital	21,954,764	16,754,926	5,199,838	35,045,041	1,004,950	34,040,091	3,574,342	2,525,506
Accounts payable.....	667,167	422,648	244,519	1,507,051	49,402	1,457,649	95,317	108,433
Mortgages, notes, bonds payable in less than 1 year.....	590,024	525,712	64,311	913,758	*10,073	903,685	279,215	86,892
Other current liabilities.....	5,153,635	4,671,356	482,279	3,966,383	46,190	3,920,193	700,972	276,091
Nonrecourse loans.....	*8,324	*6,027	*2,297	2,900,031	*1,832	2,898,199	*94,127	*1,430
Mortgages, notes, bonds payable in 1 year or more.....	3,797,240	2,774,149	1,023,090	7,763,500	244,590	7,518,911	837,767	533,933
Other liabilities.....	2,031,124	1,610,634	420,491	2,473,567	39,089	2,434,478	185,706	-11,851
Partners capital accounts.....	9,707,249	6,744,399	2,962,850	15,520,751	613,775	14,906,976	1,381,239	1,530,578

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Education, health, and social services--continued							Leisure, accommodation, and food services
	Health care and social services--continued							
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social services	Total
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
ALL PARTNERSHIPS								
Number of partnerships ¹	3,366	2,102	1,409	1,307	420	6,762	4,317	104,765
Number of partners.....	25,633	12,052	3,822	6,534	4,523	39,422	10,142	626,525
Partnerships reporting balance sheet data:								
Number of partnerships ¹	3,033	2,049	734	500	412	6,327	2,096	76,005
Number of partners.....	24,866	11,841	2,406	4,443	4,489	38,253	5,076	543,835
Total assets.....	6,045,135	2,235,637	952,158	808,681	14,125,209	22,135,800	392,673	183,621,069
Cash.....	597,503	172,820	84,312	130,309	236,022	1,075,162	34,111	9,549,803
Trade notes and accounts receivable.....	1,383,825	586,177	158,695	171,423	3,113,782	2,038,731	*18,190	6,261,353
Less: Allowance for bad debts.....	358,445	185,571	*18,778	*64,968	1,016,923	122,857	--	215,484
Inventories.....	48,367	30,017	*14,950	*8,002	38,860	24,832	--	1,587,775
U.S. Government obligations.....	*13,429	--	--	--	--	*3,293	--	21,840
Tax-exempt securities.....	--	--	--	--	--	*482	--	*78,351
Other current assets.....	368,765	333,426	43,578	19,526	1,687,988	1,220,941	17,788	10,131,991
Mortgage and real estate loans.....	--	--	--	--	--	--	*12,845	658,878
Other investments.....	272,073	-37,333	*68,318	*70,854	467,879	441,887	*1	9,935,609
Depreciable assets.....	3,646,892	1,916,381	601,579	428,302	9,713,213	18,508,837	328,888	141,273,713
Less: Accumulated depreciation.....	1,617,502	933,890	224,767	169,932	4,358,192	4,873,743	88,464	43,291,779
Depletable assets.....	--	--	--	--	--	--	--	*99,013
Less: Accumulated depletion.....	--	--	--	--	--	--	--	*26,669
Land.....	121,954	*16,584	*94,044	*4,085	550,395	1,625,950	53,187	17,845,740
Intangible assets.....	1,440,908	322,942	154,862	274,561	1,639,373	1,483,035	19,082	21,530,827
Less: Accumulated amortization.....	238,232	53,759	35,743	74,738	322,310	459,938	4,873	6,581,663
Other assets.....	365,599	67,842	11,109	*11,257	2,375,122	1,169,189	*1,917	14,761,772
Total liabilities and capital.....	6,045,135	2,235,637	952,158	808,681	14,125,209	22,135,800	392,673	183,621,069
Accounts payable.....	296,374	148,189	34,799	43,400	597,612	1,182,250	14,965	5,527,417
Mortgages, notes, bonds payable in less than 1 year.....	182,185	264,845	24,920	*36,496	75,911	898,907	26,506	6,468,325
Other current liabilities.....	800,901	259,616	178,382	75,310	1,299,217	2,952,341	26,511	17,152,428
Nonrecourse loans.....	*112,239	*94,190	*67,017	*41,481	*196,683	6,391,732	*9,101	25,176,017
Mortgages, notes, bonds payable in 1 year or more.....	1,099,446	613,507	638,676	119,184	1,457,753	9,987,823	259,893	72,152,904
Other liabilities.....	293,200	127,095	*16,992	*22,209	1,684,507	2,372,671	*15,550	20,097,114
Partners capital accounts.....	3,260,790	728,195	-8,629	470,600	8,813,526	-1,649,925	40,147	37,046,865
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,082	1,152	572	574	268	3,367	2,699	50,031
Number of partners.....	18,467	7,732	1,289	3,358	3,641	19,852	5,961	376,047
Partnerships reporting balance sheet data:								
Number of partnerships ¹	1,826	1,124	543	307	263	3,140	1,181	37,789
Number of partners.....	17,865	7,596	1,230	2,824	3,628	19,369	2,717	343,674
Total assets.....	5,025,438	1,562,623	698,937	510,414	10,633,521	9,294,641	214,670	80,800,788
Cash.....	520,689	124,516	76,776	90,435	232,540	631,874	24,285	5,940,308
Trade notes and accounts receivable.....	1,237,560	458,707	140,042	*119,011	2,548,606	948,535	*11,170	2,835,336
Less: Allowance for bad debts.....	328,678	152,605	*16,231	*57,880	878,330	53,408	--	73,183
Inventories.....	45,410	23,116	*14,900	*5,060	32,808	13,210	--	734,909
U.S. Government obligations.....	*13,429	--	--	--	--	*3,293	--	*4,257
Tax-exempt securities.....	--	--	--	--	--	--	--	*78,351
Other current assets.....	298,146	224,670	7,067	6,081	1,592,951	657,000	12,313	6,806,239
Mortgage and real estate loans.....	--	--	--	--	--	--	*12,845	472,269
Other investments.....	260,819	26,151	*21,042	*9,804	437,289	31,625	*1	4,998,366
Depreciable assets.....	2,926,655	1,318,420	450,250	276,823	7,821,358	8,237,329	172,003	63,651,946
Less: Accumulated depreciation.....	1,425,508	707,196	200,219	118,717	3,849,330	2,836,709	50,175	23,927,823
Depletable assets.....	--	--	--	--	--	--	--	*35,777
Less: Accumulated depletion.....	--	--	--	--	--	--	--	*23,120
Land.....	84,795	*16,584	*81,147	*4,085	461,849	696,066	24,125	7,473,477
Intangible assets.....	1,376,872	220,062	147,587	239,094	1,061,103	406,957	10,456	7,153,065
Less: Accumulated amortization.....	210,307	47,588	32,941	65,262	255,647	147,203	2,354	2,066,339
Other assets.....	225,557	57,786	9,517	*1,882	1,428,324	706,072	*1	6,706,952
Total liabilities and capital.....	5,025,438	1,562,623	698,937	510,414	10,633,521	9,294,641	214,670	80,800,788
Accounts payable.....	261,562	69,194	22,901	*27,319	458,020	408,954	*5,949	2,006,555
Mortgages, notes, bonds payable in less than 1 year.....	145,073	97,472	14,208	*17,987	39,139	216,295	*7,406	2,201,870
Other current liabilities.....	591,116	132,383	97,298	11,652	745,829	1,355,309	9,543	6,868,110
Nonrecourse loans.....	*91,839	*79,421	--	*4,604	*196,683	2,428,725	*1,371	11,143,295
Mortgages, notes, bonds payable in 1 year or more.....	627,352	298,552	497,210	*83,057	639,755	3,870,637	130,649	25,596,879
Other liabilities.....	218,117	47,754	*2,293	*21,796	1,123,670	842,958	*4,034	5,683,370
Partners capital accounts.....	3,090,379	837,847	65,029	343,999	7,430,424	171,763	55,718	27,300,709

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Leisure, accommodation, and food services--continued							Other services
	Arts, entertainment, and recreation				Accommodation and food services			
	Total	Performing arts, spectator sports, and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	
(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)	
ALL PARTNERSHIPS								
Number of partnerships ¹	34,594	21,384	*7	13,203	70,171	23,383	46,788	58,454
Number of partners.....	293,810	171,654	*14	122,141	332,715	166,079	166,636	163,173
Partnerships reporting balance sheet data:								
Number of partnerships ¹	21,930	11,761	*7	10,162	54,075	20,351	33,724	29,636
Number of partners.....	252,255	139,053	*14	113,188	291,579	156,322	135,257	83,848
Total assets	55,113,925	24,130,447	*10,548	30,972,930	128,507,145	106,268,833	22,238,312	13,367,324
Cash.....	3,037,731	1,157,223	*1,380	1,879,128	6,512,072	4,898,554	1,613,518	693,753
Trade notes and accounts receivable.....	2,772,226	2,164,049	--	608,178	3,489,127	2,451,881	1,037,246	1,060,423
Less: Allowance for bad debts.....	116,410	90,604	--	25,806	99,074	74,505	24,568	45,177
Inventories.....	433,583	132,708	*143	300,732	1,154,192	563,542	590,650	622,543
U.S. Government obligations.....	*8,962	*3,292	--	*5,670	*12,878	*3,620	*9,258	1,492
Tax-exempt securities.....	*75,315	--	--	*75,315	*3,035	--	*3,035	--
Other current assets.....	2,698,670	1,758,811	*2,863	936,996	7,433,321	4,471,180	2,962,141	1,166,364
Mortgage and real estate loans.....	*21,212	*4,913	--	*16,299	637,667	608,472	*29,195	*45,960
Other investments.....	3,966,439	2,321,262	--	1,645,177	5,969,169	4,831,282	1,137,887	980,848
Depreciable assets.....	32,158,762	7,175,395	*7,573	24,975,794	109,114,951	93,218,738	15,896,213	6,391,477
Less: Accumulated depreciation.....	10,067,314	2,464,215	*1,411	7,601,688	33,224,466	27,529,004	5,695,462	2,336,154
Depletable assets.....	*5,226	10	--	*5,216	*93,787	--	*93,787	*25,929
Less: Accumulated depletion.....	*1,269	--	--	*1,269	*25,401	--	*25,401	*5,562
Land.....	4,801,089	415,955	--	4,385,134	13,044,651	12,245,492	799,159	1,402,624
Intangible assets.....	12,402,527	10,778,482	--	1,624,045	9,128,300	5,108,854	4,019,446	1,811,264
Less: Accumulated amortization.....	4,141,824	3,711,782	--	430,041	2,439,839	1,365,691	1,074,149	389,879
Other assets.....	7,058,999	4,484,948	--	2,574,050	7,702,774	6,836,418	866,356	1,941,419
Total liabilities and capital	55,113,925	24,130,447	*10,548	30,972,930	128,507,145	106,268,833	22,238,312	13,367,324
Accounts payable.....	2,130,208	1,396,694	*2,301	731,213	3,397,209	1,922,392	1,474,817	563,820
Mortgages, notes, bonds payable in less than 1 year.....	2,649,859	1,338,178	*498	1,311,184	3,818,465	2,781,727	1,036,739	459,632
Other current liabilities.....	8,124,799	5,201,018	*109	2,923,672	9,027,628	5,999,668	3,027,961	1,709,894
Nonrecourse loans.....	3,066,189	1,621,505	--	1,444,684	22,109,828	21,178,693	931,134	1,503,401
Mortgages, notes, bonds payable in 1 year or more.....	16,496,484	5,282,786	*2,050	11,211,647	55,656,421	47,839,769	7,816,652	4,233,602
Other liabilities.....	11,019,092	5,178,041	*2,097	5,838,954	9,078,022	7,325,006	1,753,016	970,304
Partners capital accounts.....	11,627,294	4,112,224	*3,493	7,511,576	25,419,571	19,221,579	6,197,992	3,926,672
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	13,967	8,432	--	5,535	36,064	12,076	23,988	35,432
Number of partners.....	190,522	111,375	--	79,146	185,526	101,604	83,922	89,419
Partnerships reporting balance sheet data:								
Number of partnerships ¹	9,254	4,851	--	4,403	28,535	11,243	17,292	18,399
Number of partners.....	175,202	99,992	--	75,810	168,471	99,329	69,142	53,811
Total assets	18,535,908	7,071,072	--	11,464,836	62,264,880	51,304,145	10,960,735	8,512,105
Cash.....	1,666,580	541,583	--	1,124,997	4,273,728	3,066,779	1,206,948	544,028
Trade notes and accounts receivable.....	1,045,064	765,518	--	279,547	1,790,271	1,444,402	345,869	842,516
Less: Allowance for bad debts.....	18,997	2,538	--	16,459	54,186	39,827	14,359	33,837
Inventories.....	80,016	27,173	--	52,843	654,893	337,618	317,275	354,922
U.S. Government obligations.....	650	650	--	--	*3,607	*3,382	226	--
Tax-exempt securities.....	*75,315	--	--	*75,315	*3,035	--	*3,035	--
Other current assets.....	1,210,564	748,157	--	462,407	5,595,675	2,970,751	2,624,925	1,029,554
Mortgage and real estate loans.....	*5,032	*4,913	--	*119	467,238	*467,015	*223	*45,960
Other investments.....	2,252,613	836,938	--	1,415,675	2,745,753	2,644,979	100,775	529,946
Depreciable assets.....	10,722,014	2,670,989	--	8,051,025	52,929,932	45,335,017	7,594,915	3,652,967
Less: Accumulated depreciation.....	3,490,310	817,464	--	2,672,845	20,437,513	17,087,057	3,350,456	1,542,003
Depletable assets.....	--	--	--	--	*35,777	--	*35,777	*5,171
Less: Accumulated depletion.....	--	--	--	--	*23,120	--	*23,120	*2,221
Land.....	1,423,752	266,228	--	1,157,524	6,049,725	5,667,111	382,614	759,461
Intangible assets.....	2,496,460	2,008,528	--	487,932	4,656,605	2,792,026	1,864,580	977,903
Less: Accumulated amortization.....	833,720	716,122	--	117,598	1,232,619	700,175	532,444	268,124
Other assets.....	1,900,875	736,518	--	1,164,357	4,806,077	4,402,124	403,953	1,615,861
Total liabilities and capital	18,535,908	7,071,072	--	11,464,836	62,264,880	51,304,145	10,960,735	8,512,105
Accounts payable.....	512,163	304,141	--	208,022	1,494,392	791,510	702,882	251,156
Mortgages, notes, bonds payable in less than 1 year.....	478,829	210,778	--	268,051	1,723,042	1,383,410	339,632	239,128
Other current liabilities.....	2,484,383	1,444,790	--	1,039,593	4,383,727	2,619,457	1,764,270	1,287,586
Nonrecourse loans.....	1,391,160	*770,441	--	*620,719	9,752,135	9,447,841	304,294	888,984
Mortgages, notes, bonds payable in 1 year or more.....	3,389,591	1,375,133	--	2,014,458	22,207,288	19,554,010	2,653,278	2,415,132
Other liabilities.....	2,128,006	1,061,841	--	1,066,165	3,555,363	2,879,309	676,054	377,360
Partners capital accounts.....	8,151,776	1,903,948	--	6,247,828	19,148,933	14,628,608	4,520,325	3,052,759

Footnotes at end of table.

Partnership Returns, 2001

Table 3.--All Partnerships: Balance Sheets, by Profit Status and Selected Industrial Groups--Continued

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

Item	Other services--continued					Nature of business not allocable
	Repair and maintenance			Personal and laundry services	Religious, grant-making, civic, professional, and similar organizations	
	Total	Automotive repair and maintenance	Other repair and maintenance			
(129)	(130)	(131)	(132)	(133)	(134)	
ALL PARTNERSHIPS						
Number of partnerships ¹	28,050	21,005	7,045	30,102	*302	2,948
Number of partners.....	68,976	53,171	15,805	89,904	*4,294	10,906
Partnerships reporting balance sheet data:						
Number of partnerships ¹	14,178	10,691	3,486	15,439	*20	*1,407
Number of partners.....	39,387	31,320	8,067	40,732	*3,729	*3,852
Total assets	6,141,719	3,576,787	2,564,932	6,926,009	*299,596	*183,653
Cash.....	280,452	196,812	83,640	413,047	*254	*39,215
Trade notes and accounts receivable.....	609,276	163,073	446,203	450,806	*341	*3,852
Less: Allowance for bad debts.....	23,779	*1,943	21,836	*21,398	--	--
Inventories.....	468,982	203,933	265,050	153,183	*378	*2,552
U.S. Government obligations.....	--	--	--	1,492	--	--
Tax-exempt securities.....	--	--	--	--	--	--
Other current assets.....	979,264	69,818	909,445	168,040	*19,061	*13,093
Mortgage and real estate loans.....	*33,934	*33,934	--	*12,026	--	--
Other investments.....	28,560	12,752	*15,808	732,100	*220,188	*173
Depreciable assets.....	3,395,715	2,777,230	618,484	2,929,903	*65,860	*100,389
Less: Accumulated depreciation.....	1,320,336	1,051,299	269,037	1,009,332	*6,486	*7,249
Depletable assets.....	*11,215	*7,975	3,239	*14,714	--	--
Less: Accumulated depletion.....	*2,901	*1,927	974	*2,661	--	--
Land.....	543,382	515,775	27,607	859,242	--	*22,226
Intangible assets.....	1,026,564	621,689	404,875	784,700	--	*1,221
Less: Accumulated amortization.....	140,509	103,817	36,692	249,371	--	--
Other assets.....	251,901	132,780	119,121	1,689,518	--	*8,181
Total liabilities and capital	6,141,719	3,576,787	2,564,932	6,926,009	*299,596	*183,653
Accounts payable.....	438,087	281,305	156,782	125,681	*52	*5,412
Mortgages, notes, bonds payable in less than 1 year.....	389,382	308,527	80,855	70,250	--	*3,570
Other current liabilities.....	1,342,637	158,380	1,184,257	367,257	--	*1,055
Nonrecourse loans.....	*173,739	*166,422	*7,317	1,329,662	--	--
Mortgages, notes, bonds payable in 1 year or more.....	2,477,715	1,970,452	507,263	1,755,886	--	*58,234
Other liabilities.....	264,539	143,293	121,246	705,754	*11	*1,693
Partners capital accounts.....	1,055,620	548,408	507,212	2,571,519	*299,533	*113,689
PARTNERSHIPS WITH NET INCOME						
Number of partnerships ¹	18,437	13,600	4,837	16,694	*302	*881
Number of partners.....	47,774	37,021	10,753	37,351	*4,294	*2,723
Partnerships reporting balance sheet data:						
Number of partnerships ¹	9,883	7,507	2,376	8,496	*20	*591
Number of partners.....	29,699	24,079	5,620	20,382	*3,729	*1,853
Total assets	3,697,078	1,677,964	2,019,114	4,515,431	*299,596	*46,998
Cash.....	207,310	137,769	69,541	336,463	*254	*25,551
Trade notes and accounts receivable.....	433,176	100,325	332,852	408,999	*341	--
Less: Allowance for bad debts.....	14,225	*1,148	*13,076	*19,612	--	--
Inventories.....	239,308	82,390	156,918	115,237	*378	--
U.S. Government obligations.....	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--
Other current assets.....	937,186	40,458	896,728	73,307	*19,061	*13,093
Mortgage and real estate loans.....	*33,934	*33,934	--	*12,026	--	--
Other investments.....	29,702	15,165	*14,537	280,056	*220,188	*173
Depreciable assets.....	2,106,546	1,669,393	437,153	1,480,561	*65,860	--
Less: Accumulated depreciation.....	984,692	788,112	196,580	550,825	*6,486	--
Depletable assets.....	*5,171	*1,932	3,239	--	--	--
Less: Accumulated depletion.....	*2,221	*1,246	974	--	--	--
Land.....	224,645	217,910	*6,735	534,816	--	--
Intangible assets.....	407,953	109,304	298,649	569,950	--	--
Less: Accumulated amortization.....	61,461	37,756	23,705	206,663	--	--
Other assets.....	134,745	97,647	37,098	1,481,116	--	*8,181
Total liabilities and capital	3,697,078	1,677,964	2,019,114	4,515,431	*299,596	*46,998
Accounts payable.....	198,247	94,371	103,876	52,857	*52	--
Mortgages, notes, bonds payable in less than 1 year.....	201,274	147,548	53,726	37,854	--	--
Other current liabilities.....	1,096,076	78,769	1,017,307	191,510	--	*942
Nonrecourse loans.....	*36,513	*29,196	*7,317	*852,471	--	--
Mortgages, notes, bonds payable in 1 year or more.....	1,128,689	792,787	335,901	1,286,444	--	--
Other liabilities.....	86,240	32,648	53,592	291,109	*11	*1,693
Partners capital accounts.....	950,040	502,645	447,395	1,803,186	*299,533	*44,363

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

¹ The difference between "number of partnerships" and the "number of partnerships reporting balance sheet data" is due to 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.

² Less than \$500.

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

Partnership Returns, 2001

Table 4.--Partnerships with Rental Real Estate Income, by Selected Industrial Groups

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

Item	All industries ¹	Raw materials and energy production				Goods production
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total
	(1)	(2)	(3)	(4)	(5)	(6)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	851,187	20,490	18,851	1,455	*184	10,794
Number of partners.....	5,651,475	99,047	76,872	6,319	*15,856	33,990
Gross income from rentals.....	292,318,809	1,417,668	1,298,281	118,127	*1,260	1,947,990
Rental real estate expenses, total.....	255,143,707	921,056	786,673	134,351	32	2,077,961
Advertising.....	1,699,167	*1,482	*1,472	*11	--	21,145
Auto and travel.....	336,610	*5,881	*951	*4,930	--	816
Cleaning and maintenance.....	10,294,786	11,694	11,613	*81	--	67,286
Commissions.....	1,177,378	*2,536	*2,209	*327	--	63,532
Insurance.....	4,830,331	18,005	16,944	*1,061	--	23,840
Legal and other professional fees.....	13,346,790	36,741	30,643	*6,097	--	78,931
Interest expense.....	83,408,897	169,139	158,799	*10,340	--	800,906
Repairs.....	11,782,916	63,892	53,670	*10,222	--	90,633
Taxes.....	26,875,460	62,729	59,749	2,975	5	180,439
Utilities.....	16,282,110	51,422	48,097	*3,324	1	70,313
Wages and salaries.....	10,282,979	23,456	*22,739	*717	--	31,529
Depreciation.....	44,985,820	210,459	130,003	80,452	4	458,808
Other expenses.....	29,840,461	263,620	249,784	13,815	22	189,783
Net gain (less deficit) from sales of business property.....	641,200	--	--	--	--	*-2,108
Net income (less deficit) from partnerships, estates and trusts.....	4,985,129	-22,939	21,718	-44,152	-506	192,374
Net income.....	15,740,824	47,849	25,778	*22,071	--	234,329
Deficit.....	10,755,695	70,788	*4,060	66,223	506	41,954
Net rental real estate income (less deficit).....	42,801,431	473,673	533,326	-60,375	*722	60,295
Net income.....	77,143,213	620,554	565,509	53,817	*1,228	446,794
Deficit.....	34,341,782	146,881	32,183	114,192	506	386,499
Goods production--continued						
Item	Construction		Distribution and transportation of goods			
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	9,354	1,440	5,960	681	4,202	1,076
Number of partners.....	27,682	6,308	17,362	2,259	12,094	3,008
Gross income from rentals.....	1,798,728	149,261	583,114	125,909	270,554	186,650
Rental real estate expenses, total.....	1,918,411	159,550	461,920	101,862	215,899	144,159
Advertising.....	21,097	*47	1,021	*143	802	*76
Auto and travel.....	566	*250	*824	*1	*9	*815
Cleaning and maintenance.....	67,078	*208	3,343	*72	2,881	*389
Commissions.....	58,572	*4,961	*476	*264	*210	*1
Insurance.....	23,004	836	11,699	521	3,665	*7,512
Legal and other professional fees.....	77,593	*1,338	9,873	*942	2,572	*6,359
Interest expense.....	796,588	*4,319	126,151	25,881	72,909	*27,361
Repairs.....	83,274	7,359	16,867	5,289	9,449	*2,130
Taxes.....	172,336	8,103	36,649	10,813	15,318	10,518
Utilities.....	69,480	*833	17,242	1,524	8,958	*6,760
Wages and salaries.....	31,464	*65	*13,283	--	*894	*12,389
Depreciation.....	333,197	125,611	105,798	24,893	54,759	26,146
Other expenses.....	184,162	5,621	118,693	31,518	43,472	43,703
Net gain (less deficit) from sales of business property.....	*-2,108	--	*-5	29	*-34	--
Net income (less deficit) from partnerships, estates and trusts.....	136,043	56,331	3,788	1,027	*1,536	*1,225
Net income.....	177,538	56,791	3,945	1,184	*1,536	*1,225
Deficit.....	41,494	*460	*157	*157	--	--
Net rental real estate income (less deficit).....	14,253	46,043	124,976	25,103	56,157	43,716
Net income.....	326,405	120,389	158,364	30,528	71,150	56,687
Deficit.....	312,152	74,346	33,388	5,425	14,993	*12,971

Footnotes at end of table.

Partnership Returns, 2001

Table 4.--Partnerships with Rental Real Estate Income, by Selected Industrial Groups--Continued

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

Item	Information	Finance, insurance, real estate, and rental and leasing				
		Total	Finance and insurance			
			Total	Securities, commodity contracts, and other financial investments and related activities	Funds, trusts, and other financial vehicles	Other finance and insurance
(13)	(14)	(15)	(16)	(17)	(18)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	395	795,495	32,359	24,021	8,082	256
Number of partners.....	1,372	5,328,269	261,106	205,257	51,006	4,843
Gross income from rentals.....	6,549	286,432,440	1,373,314	887,403	326,302	159,609
Rental real estate expenses, total.....	*2,208	249,835,098	1,271,581	791,551	328,697	151,333
Advertising.....	-	1,670,824	2,138	815	*1,279	*44
Auto and travel.....	-	323,725	3,535	1,826	*1,709	*1
Cleaning and maintenance.....	40	10,197,081	23,104	19,965	2,194	*945
Commissions.....	*447	1,104,807	5,330	4,615	*570	*145
Insurance.....	*9	4,748,670	19,204	15,183	3,867	*154
Legal and other professional fees.....	*88	13,057,655	97,953	66,190	30,210	*1,553
Interest expense.....	275	81,749,468	322,178	230,109	91,275	*794
Repairs.....	*3	11,534,433	38,345	25,952	11,626	*767
Taxes.....	*56	26,465,771	136,908	95,974	39,760	*1,174
Utilities.....	*23	16,047,979	39,301	29,958	8,594	*749
Wages and salaries.....	-	10,126,137	50,482	36,758	*13,724	--
Depreciation.....	*1,251	43,900,993	261,604	161,404	72,597	27,603
Other expenses.....	15	28,907,554	271,498	102,803	51,293	117,403
Net gain (less deficit) from sales of business property.....	-	642,070	*10,498	*11,068	*1	*-571
Net income (less deficit) from partnerships, estates and trusts.....	-382	4,484,991	292,188	102,603	115,850	73,736
Net income.....	*1,862	14,931,561	1,343,128	1,113,212	154,786	75,130
Deficit.....	2,244	10,446,570	1,050,940	1,010,609	38,936	*1,395
Net rental real estate income (less deficit).....	3,959	41,724,404	404,420	209,523	113,456	81,441
Net income.....	6,430	74,932,389	1,755,864	1,454,933	197,123	103,808
Deficit.....	2,471	33,207,985	1,351,444	1,245,410	83,667	*22,367

Item	Finance, insurance, real estate, and rental and leasing--continued					
	Real estate and rental and leasing					
	Total	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property
(19)	(20)	(21)	(22)	(23)	(24)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	763,136	757,173	286,949	328,254	11,239	56,252
Number of partners.....	5,067,164	5,051,005	2,109,057	1,802,095	57,405	350,611
Gross income from rentals.....	285,059,126	284,213,915	103,549,545	142,361,830	3,981,385	13,412,884
Rental real estate expenses, total.....	248,563,517	248,048,829	97,180,047	116,437,637	3,367,804	10,681,996
Advertising.....	1,668,685	1,664,462	891,874	537,003	95,229	46,636
Auto and travel.....	320,190	320,063	125,469	137,266	16,626	22,609
Cleaning and maintenance.....	10,173,976	10,155,244	3,781,461	5,125,616	65,539	357,692
Commissions.....	1,099,477	1,097,252	316,670	656,406	*12,692	57,675
Insurance.....	4,729,466	4,716,280	2,468,021	1,682,282	67,615	190,458
Legal and other professional fees.....	12,959,703	12,942,195	5,597,724	5,465,180	233,016	428,234
Interest expense.....	81,427,290	81,252,187	28,193,812	42,051,980	881,573	3,463,900
Repairs.....	11,496,088	11,475,338	5,967,364	4,316,317	117,272	388,775
Taxes.....	26,328,863	26,298,901	9,701,970	13,027,054	312,869	1,212,322
Utilities.....	16,008,678	15,992,863	7,705,169	6,423,583	144,912	604,140
Wages and salaries.....	10,075,655	10,075,112	6,400,374	2,198,637	347,383	385,886
Depreciation.....	43,639,389	43,495,300	16,344,006	20,498,784	619,984	2,261,892
Other expenses.....	28,636,056	28,563,634	9,686,135	14,317,529	453,094	1,261,778
Net gain (less deficit) from sales of business property.....	631,572	613,352	88,674	257,059	*-47	11,492
Net income (less deficit) from partnerships, estates and trusts.....	4,192,803	4,187,384	-883,673	4,590,828	228,348	386,380
Net income.....	13,588,433	13,581,614	2,563,487	6,243,729	243,833	607,161
Deficit.....	9,395,630	9,394,230	3,447,160	1,652,901	*15,486	220,781
Net rental real estate income (less deficit).....	41,319,984	40,965,821	5,574,499	30,772,080	841,882	3,128,760
Net income.....	73,176,525	72,772,920	19,293,533	40,283,718	1,180,662	4,585,012
Deficit.....	31,856,541	31,807,098	13,719,034	9,511,639	338,779	1,456,252

Footnotes at end of table.

Partnership Returns, 2001

Table 4.--Partnerships with Rental Real Estate Income, by Selected Industrial Groups--Continued

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

Item	Finance, insurance, real estate and rental and leasing--continued		Professional and business services			
	Real estate and rental and leasing--continued		Total	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate--continued	Rental and leasing services and lessors of nonfinancial intangible assets				
	Other real estate activities					
(25)	(26)	(27)	(28)	(29)	(30)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....	74,480	5,962	10,603	4,268	3,440	2,895
Number of partners.....	731,836	16,158	60,349	17,567	18,029	24,753
Gross income from rentals.....	20,908,271	845,211	716,043	151,803	458,262	105,978
Rental real estate expenses, total.....	20,381,345	514,688	792,885	124,105	569,121	99,659
Advertising.....	93,720	*4,223	3,044	*103	*370	*2,571
Auto and travel.....	18,093	*127	3,535	*175	*868	*2,492
Cleaning and maintenance.....	824,937	18,732	6,830	1,666	4,283	*880
Commissions.....	53,809	*2,225	4,125	*567	*1,599	*1,959
Insurance.....	307,904	13,187	14,698	6,718	5,147	*2,833
Legal and other professional fees.....	1,218,041	17,508	131,403	*5,521	123,340	*2,541
Interest expense.....	6,660,922	175,103	266,727	30,594	221,632	*14,501
Repairs.....	685,610	20,750	25,840	9,192	11,023	*5,625
Taxes.....	2,044,686	29,962	60,085	10,312	43,653	*6,120
Utilities.....	1,115,060	15,815	17,624	5,335	8,578	*3,710
Wages and salaries.....	742,832	*543	19,979	*619	*2,860	*16,501
Depreciation.....	3,770,634	144,089	127,285	20,422	93,437	13,426
Other expenses.....	2,845,099	72,422	111,710	32,879	52,331	*26,500
Net gain (less deficit) from sales of business property.....	256,173	*18,220	*-11,472	*208	*-11,680	--
Net income (less deficit) from partnerships, estates and trusts.....	-134,499	*5,419	299,912	28,100	271,617	195
Net income.....	3,923,403	*6,819	478,330	30,535	447,599	196
Deficit.....	4,057,902	*1,400	178,418	2,435	175,982	1
Net rental real estate income (less deficit).....	648,600	354,162	211,599	56,007	149,078	6,514
Net income.....	7,429,994	403,606	599,725	74,505	505,188	20,032
Deficit.....	6,781,394	49,443	388,126	18,498	356,111	*13,517
Item			Education, health, and social services	Leisure, accommodation, and food services	Other services	
			(31)	(32)	(33)	
PARTNERSHIPS WITH RENTAL REAL ESTATE INCOME						
Number of partnerships.....			2,008	3,125	2,318	
Number of partners.....			14,091	91,556	5,439	
Gross income from rentals.....			301,726	791,072	122,206	
Rental real estate expenses, total.....			258,706	721,623	72,249	
Advertising.....			*583	955	*113	
Auto and travel.....			*36	1,005	*787	
Cleaning and maintenance.....			*1,261	6,103	*1,148	
Commissions.....			*787	*667	--	
Insurance.....			3,025	8,893	1,493	
Legal and other professional fees.....			7,637	22,360	*2,101	
Interest expense.....			99,872	185,603	*10,756	
Repairs.....			7,271	42,601	1,375	
Taxes.....			14,330	48,738	6,662	
Utilities.....			11,535	55,775	10,196	
Wages and salaries.....			17,483	46,919	*4,192	
Depreciation.....			63,503	105,946	11,777	
Other expenses.....			31,381	196,057	21,647	
Net gain (less deficit) from sales of business property.....			542	*12,172	--	
Net income (less deficit) from partnerships, estates and trusts.....			4,605	22,794	-15	
Net income.....			5,562	37,385	--	
Deficit.....			*957	14,591	15	
Net rental real estate income (less deficit).....			48,167	104,416	49,942	
Net income.....			75,263	251,408	52,286	
Deficit.....			27,096	146,992	*2,344	

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

¹ "Nature of business not allocable" is not shown in this table because no partnership returns classified in this industrial group reported real estate rental income.

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

Partnership Returns, 2001

Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups

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

Item	All industries	Raw materials and energy production				Goods production
		Total	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Total
						(1)
PARTNERSHIPS WITH INCOME (OR LOSS) ALLOCATED TO PARTNERS						
Number of partnerships.....	2,121,786	146,928	116,937	27,235	2,756	162,878
Number of partners.....	14,130,310	1,021,913	438,561	480,709	102,643	533,270
Total income (less deficit).....	422,127,773	26,230,134	3,603,695	17,224,850	5,401,589	37,017,306
Net income (less deficit) from						
trade or business.....	114,217,614	13,973,729	-609,265	10,844,030	3,738,964	27,845,176
Rental real estate income (less deficit).....	42,801,431	473,673	533,326	-60,375	*722	60,295
Other rental income (less deficit).....	414,396	189,669	160,184	14,338	*15,148	227,738
Portfolio interest income.....	84,801,548	1,843,252	425,997	793,862	623,393	2,302,869
Portfolio dividend income.....	23,420,217	142,579	47,803	84,633	10,143	1,387,883
Portfolio royalty income.....	7,926,721	2,352,947	98,869	2,252,434	*1,644	887,440
Net short-term capital gain (less loss).....	-11,062,075	-67,181	-23,377	-53,373	9,569	8,679
Net long-term capital gain (less loss).....	45,144,675	1,531,502	566,833	95,008	869,661	1,281,953
Other portfolio income (less deficit).....	2,752,897	51,008	21,552	29,319	*136	11,642
Guaranteed payments to partners.....	31,612,094	968,133	795,735	142,602	29,796	2,219,120
Net gain (less deficit) from sales or exchanges of business property (section 1231).....	36,928,010	3,417,563	1,579,142	1,717,834	120,588	426,642
Other income.....	43,170,245	1,353,259	6,897	1,364,538	-18,176	357,868
Total deductions.....	101,799,518	10,230,948	831,274	8,865,350	534,325	4,729,115
Charitable contributions.....	3,284,932	265,133	226,219	34,181	4,733	286,426
Expensed cost of certain depreciable property (section 179).....	1,850,146	330,215	309,910	20,132	*173	276,134
Deductions related to portfolio income.....	27,718,902	237,596	22,670	203,952	*10,973	199,497
Interest expense on investment debts.....	30,448,374	214,827	46,345	130,782	*37,700	167,023
Foreign taxes.....	5,651,219	1,102,862	5,140	1,067,741	*29,981	1,357,082
Qualified expenditures (section 59(e)).....	6,743,945	5,914,260	--	5,911,745	2,515	205,404
Other deductions.....	26,102,001	2,166,054	220,989	1,496,816	448,249	2,237,544
Total income (less deficit) minus total deductions.....	320,328,255	15,999,186	2,772,422	8,359,500	4,867,264	32,288,192
Income (less deficit) allocated to partners by type of partner:						
All partners.....	315,477,332	15,830,423	2,664,568	8,298,715	4,867,140	32,171,907
Corporate general partners.....	44,925,285	1,300,804	372,949	9,826	918,029	11,193,268
Corporate limited partners.....	48,269,963	6,483,928	655,191	3,317,924	2,510,812	10,234,615
Individual general partners.....	78,076,499	2,142,472	2,109,771	-138,633	*171,333	3,703,435
Individual limited partners.....	62,368,664	2,321,140	-330,355	2,632,121	19,374	3,549,741
Partnership general partners.....	15,575,910	850,052	3,952	421,853	424,247	1,395,766
Partnership limited partners.....	32,853,511	1,932,215	-190,887	1,446,259	676,843	1,481,076
Tax-exempt organization						
general partners.....	668,925	*5,889	*4,747	*-1,199	2,341	*4,014
Tax-exempt organization						
limited partners.....	4,152,895	81,080	-13,724	74,421	*20,383	135,836
Nominee and other general partners.....	9,418,838	59,237	-30,031	101,469	*-12,202	115,785
Nominee and other limited partners.....	19,166,844	653,607	82,954	434,673	135,980	358,371

Footnotes at end of table.

Partnership Returns, 2001

Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued

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

Item	Goods production--continued		Distribution and transportation of goods			
	Construction	Manufacturing	Total	Wholesale trade	Retail trade	Transportation and warehousing
	(7)	(8)	(9)	(10)	(11)	(12)
PARTNERSHIPS WITH INCOME (OR LOSS) ALLOCATED TO PARTNERS						
Number of partnerships.....	126,409	36,469	170,915	36,490	109,069	25,357
Number of partners.....	371,929	161,340	898,866	117,197	347,778	433,891
Total income (less deficit).....	13,548,861	23,468,445	9,965,133	6,816,706	879,215	2,269,213
Net income (less deficit) from						
trade or business.....	9,793,950	18,051,226	6,091,129	5,329,338	-642,176	1,403,968
Rental real estate income (less deficit).....	14,253	46,043	124,976	25,103	56,157	43,716
Other rental income (less deficit).....	2,321	225,417	13,875	-14,065	60,119	-32,179
Portfolio interest income.....	682,699	1,620,170	979,471	358,946	249,317	371,209
Portfolio dividend income.....	34,183	1,353,700	157,897	18,017	13,675	126,204
Portfolio royalty income.....	7,574	879,867	24,070	18,480	*4,681	*909
Net short-term capital gain (less loss).....	59,978	-51,299	-2,097	2,602	7,627	-12,325
Net long-term capital gain (less loss).....	603,812	678,141	489,522	197,145	320,521	-28,144
Other portfolio income (less deficit).....	3,139	8,503	*1,560	*221	*492	*846
Guaranteed payments to partners.....	1,446,512	772,608	1,606,636	617,400	769,823	219,413
Net gain (less deficit) from sales or exchanges of						
business property (section 1231).....	555,070	-128,427	232,883	253,690	-31,806	10,999
Other income.....	345,372	12,497	245,211	9,828	70,786	164,597
Total deductions.....	826,855	3,902,260	1,725,270	377,417	269,140	1,078,714
Charitable contributions.....	108,441	177,985	154,790	69,804	51,756	33,230
Expensed cost of certain depreciable						
property (section 179).....	211,947	64,187	198,026	44,106	115,112	38,808
Deductions related to portfolio income.....	16,884	182,614	12,577	1,913	496	*10,168
Interest expense on investment debts.....	120,418	46,605	161,072	*5,715	*1,271	154,086
Foreign taxes.....	6,474	1,350,608	48,237	43,762	*2,862	*1,613
Qualified expenditures (section 59(e)).....	19	205,390	*30,788	*1,315	*2,866	26,606
Other deductions.....	362,673	1,874,871	1,119,779	210,801	94,777	814,202
Total income (less deficit) minus						
 total deductions.....	12,722,006	19,566,185	8,239,864	6,439,289	610,075	1,190,499
Income (less deficit) allocated to						
 partners by type of partner:						
All partners.....	12,446,154	19,725,753	8,308,830	6,516,346	581,626	1,210,858
Corporate general partners.....	2,056,152	9,137,117	2,803,794	1,580,925	-171,482	1,394,351
Corporate limited partners.....	1,940,530	8,294,085	1,070,854	2,535,940	-1,169,954	-295,132
Individual general partners.....	2,691,624	1,011,812	2,187,017	821,390	1,100,730	264,897
Individual limited partners.....	3,116,447	433,294	401,586	859,231	403,674	-861,319
Partnership general partners.....	470,385	925,381	466,386	73,216	110,347	282,822
Partnership limited partners.....	1,496,481	-15,405	1,123,424	536,918	39,312	547,195
Tax-exempt organization						
general partners.....	*4,398	*-384	*617	*-3,532	*4,149	--
limited partners.....	78,261	57,575	-35,500	-6,032	-5,507	*-23,961
Nominee and other general partners.....	27,456	88,329	-16,816	191	-18,956	*1,950
Nominee and other limited partners.....	564,420	-206,049	307,467	118,100	289,313	-99,946

Footnotes at end of table.

Partnership Returns, 2001

**Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued**

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

Item	Information	Finance, insurance, real estate, and rental and leasing				
		Total	Finance and insurance			
			Total	Securities, commodity contracts, and other financial investments and related activities	Funds, trusts, and other financial vehicles	Other finance and insurance
(13)	(14)	(15)	(16)	(17)	(18)	
PARTNERSHIPS WITH INCOME (OR LOSS) ALLOCATED TO PARTNERS						
Number of partnerships.....	26,048	1,203,672	260,576	207,607	37,626	15,343
Number of partners.....	236,622	9,514,169	3,093,229	2,669,097	346,437	77,696
Total income (less deficit).....	-8,185,742	258,151,854	155,555,593	131,209,827	16,861,159	7,484,607
Net income (less deficit) from						
trade or business.....	-13,894,385	20,752,708	20,848,665	16,865,417	-1,306,394	5,289,643
Rental real estate income (less deficit).....	3,959	41,724,404	404,420	209,523	113,456	81,441
Other rental income (less deficit).....	-213,173	108,244	90,985	9,183	216,402	*-134,600
Portfolio interest income.....	1,835,614	71,549,301	58,599,108	40,262,775	16,783,869	1,552,463
Portfolio dividend income.....	183,772	19,626,275	16,649,087	13,596,425	3,009,156	43,507
Portfolio royalty income	1,137,448	2,349,323	1,297,516	1,270,237	26,816	*463
Net short-term capital gains (less deficit).....	-97,167	-10,250,398	-10,500,879	-3,482,393	-7,033,171	14,685
Net long-term capital gains (less deficit).....	-101,965	33,159,550	22,301,776	19,711,036	2,444,326	146,414
Other portfolio income (less deficit).....	285	2,536,746	1,737,922	1,749,039	63,159	*-74,275
Guaranteed payments to partners.....	563,229	9,577,068	7,253,686	6,115,811	547,811	590,065
Net gain (less deficit) from sales or exchanges of business property (section 1231).....	1,965,315	29,141,743	2,663,770	2,376,073	288,641	-945
Other income.....	431,325	37,876,891	34,209,537	32,526,702	1,707,090	-24,254
Total deductions.....	3,926,384	70,738,205	59,255,018	48,374,523	10,302,850	577,646
Charitable contributions.....	56,268	1,978,303	1,223,759	1,003,058	203,711	16,989
Expensed cost of certain depreciable property (section 179).....	29,040	211,139	65,613	41,246	669	23,698
Deductions related to portfolio income.....	12,729	26,509,084	25,007,234	18,441,057	6,254,248	311,929
Interest expense on investment debts.....	150,934	28,063,930	24,472,259	21,153,756	3,186,562	131,942
Foreign taxes.....	402,075	1,950,183	1,441,070	1,332,367	69,543	39,159
Qualified expenditures (section 59(e)).....	59,630	372,386	359,577	349,124	8,704	*1,750
Other deductions.....	3,215,708	11,653,181	6,685,507	6,053,915	579,414	52,179
Total income (less deficit) minus total deductions.....	-12,112,126	187,413,649	96,300,575	82,835,305	6,558,309	6,906,961
Income (less deficit) allocated to partners by type of partner:						
All partners.....	-12,140,665	185,499,653	95,069,844	82,161,775	6,082,271	6,825,798
Corporate general partners.....	-2,324,340	19,371,691	8,623,674	6,080,768	1,804,566	738,340
Corporate limited partners.....	-3,051,604	24,094,704	20,657,339	16,340,683	1,024,773	3,291,884
Individual general partners.....	150,517	27,330,994	7,290,510	6,350,939	333,115	606,456
Individual limited partners.....	241,792	39,984,076	18,114,620	17,787,898	-609,273	935,995
Partnership general partners.....	-4,132,311	16,042,688	12,006,957	11,548,000	316,061	142,897
Partnership limited partners.....	-2,889,014	29,281,327	15,866,862	15,189,371	108,102	569,389
Tax-exempt organization						
general partners.....	--	320,882	300,936	91,979	208,957	--
limited partners.....	-24,557	3,268,511	-160,033	144,965	-313,582	*8,583
Nominee and other general partners.....	46,709	8,964,689	4,281,613	2,692,563	1,429,963	*159,087
Nominee and other limited partners.....	-157,856	16,840,091	8,087,365	5,934,609	1,779,588	373,168

Footnotes at end of table.

Partnership Returns, 2001

**Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued**

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

Item	Finance, insurance, real estate, and rental and leasing--continued					
	Real estate and rental and leasing					
	Total	Real estate				
		Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property
(19)	(20)	(21)	(22)	(23)	(24)	
PARTNERSHIPS WITH INCOME (OR LOSS) ALLOCATED TO PARTNERS						
Number of partnerships.....	943,096	911,493	303,340	345,504	12,875	68,219
Number of partners.....	6,420,940	6,064,261	2,184,871	1,874,268	62,391	424,751
Total income (less deficit).....	102,596,261	101,189,348	18,950,475	47,117,913	975,764	4,736,570
Net income (less deficit) from						
trade or business.....	-95,957	2,359,368	440,195	-346,591	-65,207	-310,457
Rental real estate income (less deficit).....	41,319,984	40,965,821	5,574,499	30,772,080	841,882	3,128,760
Other rental income (less deficit).....	17,259	156,821	118,751	-90,941	*9,654	132,948
Portfolio interest income.....	12,950,193	12,214,939	2,525,552	3,884,495	42,377	660,004
Portfolio dividend income.....	2,977,187	2,954,866	431,050	635,361	*30,373	167,856
Portfolio royalty income.....	1,051,808	826,247	7,844	6,807	*72	263,031
Net short-term capital gains (less deficit).....	250,481	253,617	-75,889	-2,703	*476	22,501
Net long-term capital gains (less deficit).....	10,857,774	11,481,639	967,107	1,242,255	96,235	570,143
Other portfolio income (less deficit).....	798,824	769,024	112,961	103,319	(¹)	*47,237
Guaranteed payments to partners.....	2,323,381	2,244,500	440,095	515,968	*26,287	85,708
Net gain (less deficit) from sales or exchanges of business property (section 1231).....	26,477,973	23,183,543	7,992,606	9,737,231	-6,386	-46,202
Other income.....	3,667,353	3,778,962	415,704	660,633	(¹)	15,041
Total deductions.....	11,483,187	11,206,837	2,479,641	3,190,350	69,068	657,701
Charitable contributions.....	754,545	747,116	195,174	245,459	25,944	68,618
Expensed cost of certain depreciable property (section 179).....	145,526	102,807	16,864	20,844	*5,965	12,069
Deductions related to portfolio income.....	1,501,850	1,456,228	111,856	150,605	*134	57,387
Interest expense on investment debts.....	3,591,670	3,575,793	500,115	598,717	*2,665	218,617
Foreign taxes.....	509,114	484,839	1,435	279,686	(¹)	*116
Qualified expenditures (section 59(e)).....	*12,808	*2,649	--	*873	--	--
Other deductions.....	4,967,674	4,837,405	1,654,197	1,894,165	*34,361	300,895
Total income (less deficit) minus total deductions.....	91,113,074	89,982,511	16,470,834	43,927,563	906,696	4,078,869
Income (less deficit) allocated to partners by type of partner:						
All partners.....	90,429,809	89,302,862	16,376,976	43,557,742	904,176	3,994,333
Corporate general partners.....	10,748,017	7,754,769	1,473,798	3,681,663	24,272	645,538
Corporate limited partners.....	3,437,365	4,845,392	-875,858	2,961,644	388,924	43,315
Individual general partners.....	20,040,484	19,620,660	5,778,312	9,891,825	213,755	1,199,473
Individual limited partners.....	21,869,456	21,663,846	4,992,807	10,070,343	-10,843	1,209,787
Partnership general partners.....	4,035,731	4,659,194	1,328,936	3,055,395	80,205	-986,504
Partnership limited partners.....	13,414,465	14,030,903	231,909	6,755,514	80,690	1,041,854
Tax-exempt organization						
general partners.....	19,946	19,946	107,694	-166,372	--	*-133
Tax-exempt organization						
limited partners.....	3,428,544	3,394,841	205,052	1,045,218	*13,883	66,934
Nominee and other general partners.....	4,683,075	4,672,646	822,061	3,046,449	*12,031	320,688
Nominee and other limited partners.....	8,752,726	8,640,666	2,312,265	3,216,064	101,258	453,381

Footnotes at end of table.

Partnership Returns, 2001

**Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued**

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

Item	Finance, insurance, real estate, and rental and leasing--continued		Professional and business services			
	Real estate and rental and leasing--continued		Total	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate--continued	Rental and leasing services and lessors of nonfinancial intangible assets				
	Other real estate activities					
(25)	(26)	(27)	(28)	(29)	(30)	
PARTNERSHIPS WITH INCOME (OR LOSS) ALLOCATED TO PARTNERS						
Number of partnerships.....	181,554	31,603	196,323	142,714	15,337	38,272
Number of partners.....	1,517,980	356,679	904,832	543,193	240,819	120,821
Total income (less deficit).....	29,408,625	1,406,914	81,276,692	62,592,348	15,222,248	3,462,096
Net income (less deficit) from						
trade or business.....	2,641,429	-2,455,326	50,610,889	47,780,519	516,147	2,314,223
Rental real estate income (less deficit).....	648,600	354,162	211,599	56,007	149,078	6,514
Other rental income (less deficit).....	-13,591	-139,562	24,697	26,124	-326	*-1,102
Portfolio interest income.....	5,102,511	735,254	4,957,911	1,463,029	3,369,948	124,934
Portfolio dividend income.....	1,690,226	22,321	1,780,500	140,274	1,629,900	10,326
Portfolio royalty income.....	548,492	*225,561	1,084,299	463,881	387,439	*232,978
Net short-term capital gains (less deficit).....	309,233	*-3,136	-597,691	-23,520	-568,325	*-5,846
Net long-term capital gains (less deficit).....	8,605,899	-623,865	7,796,660	1,311,007	6,056,340	429,313
Other portfolio income (less deficit).....	505,507	*29,800	109,442	8,457	100,971	*15
Guaranteed payments to partners.....	1,176,441	78,881	11,598,850	10,518,020	623,110	457,720
Net gain (less deficit) from sales or exchanges of business property (section 1231).....	5,506,294	3,294,431	919,895	444,726	588,986	-113,817
Other income.....	2,687,585	-111,609	2,779,642	403,824	2,368,979	6,839
Total deductions.....	4,810,077	276,350	8,509,463	3,713,444	4,503,364	292,655
Charitable contributions.....	211,920	7,429	391,048	308,499	68,314	14,235
Expensed cost of certain depreciable property (section 179).....	47,065	42,719	487,560	418,555	9,595	59,410
Deductions related to portfolio income.....	1,136,245	45,622	716,537	29,127	671,597	15,813
Interest expense on investment debts.....	2,255,681	15,877	1,488,439	27,931	1,429,777	*30,732
Foreign taxes.....	203,601	24,275	770,091	211,643	553,623	*4,825
Qualified expenditures (section 59(e)).....	*1,776	*10,159	153,628	*20,434	133,194	--
Other deductions.....	953,787	130,269	4,502,160	2,697,256	1,637,264	167,640
Total income (less deficit) minus total deductions.....	24,598,549	1,130,564	72,767,229	58,878,904	10,718,884	3,169,442
Income (less deficit) allocated to partners by type of partner:						
All partners.....	24,469,635	1,126,947	70,312,156	56,506,618	10,765,923	3,039,615
Corporate general partners.....	1,929,499	2,993,248	8,335,853	7,195,648	942,524	197,680
Corporate limited partners.....	2,327,366	-1,408,027	7,704,539	1,464,742	5,122,842	1,116,954
Individual general partners.....	2,537,294	419,824	35,951,150	35,326,644	182,751	441,755
Individual limited partners.....	5,401,753	205,610	12,814,753	11,111,433	902,703	800,617
Partnership general partners.....	1,181,162	-623,463	549,658	948,480	-553,686	154,864
Partnership limited partners.....	5,920,937	-616,438	3,013,129	-205,680	2,952,928	265,881
Tax-exempt organization general partners.....	*78,757	--	*65,571	*-1,012	62,581	*4,002
Tax-exempt organization limited partners.....	2,063,754	33,703	462,649	402,146	62,168	*-1,664
Nominee and other general partners.....	471,416	10,430	241,620	155,305	78,404	*7,912
Nominee and other limited partners.....	2,557,697	112,060	1,173,235	108,913	1,012,708	51,614

Footnotes at end of table.

Partnership Returns, 2001

**Table 5.--Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Groups
--Continued**

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

Item	Education, health, and social services	Leisure, accommodation and food services	Other services	Nature of business not allocable
	(31)	(32)	(33)	(34)
PARTNERSHIPS WITH INCOME (OR LOSS) ALLOCATED TO PARTNERS				
Number of partnerships	49,408	104,421	58,447	2,746
Number of partners	221,173	625,805	163,159	10,501
Total income (less deficit)	15,757,423	367,646	1,372,570	174,755
Net income (less deficit) from trade or business.....	11,057,580	-2,895,491	678,251	-1,973
Rental real estate income (less deficit).....	48,167	104,416	49,942	--
Other rental income (less deficit).....	40,736	20,679	*1,932	--
Portfolio interest income.....	269,958	943,265	118,824	*1,082
Portfolio dividend income.....	13,287	50,896	52,241	*24,888
Portfolio royalty income.....	--	91,194	--	--
Net short-term capital gains (less deficit).....	-83,393	24,459	*2,714	--
Net long-term capital gains (less deficit).....	310,815	493,100	*35,564	*147,975
Other portfolio income (less deficit).....	*4,759	37,453	--	--
Guaranteed payments to partners.....	3,927,990	735,186	413,098	*2,784
Net gain (less deficit) from sales or exchanges of business property (section 1231).....	132,458	664,400	27,110	--
Other income.....	35,066	98,088	-7,105	--
Total deductions	666,244	1,075,599	198,290	--
Charitable contributions.....	44,325	97,453	11,184	--
Expensed cost of certain depreciable property (section 179).....	135,379	109,870	72,782	--
Deductions related to portfolio income.....	2,831	24,463	*3,588	--
Interest expense on investment debts.....	31,466	132,231	*38,451	--
Foreign taxes.....	*1	20,505	*184	--
Qualified expenditures (section 59(e)).....	--	7,846	--	--
Other deductions.....	452,243	683,231	72,100	--
Total income (less deficit) minus total deductions	15,091,179	-707,953	1,174,280	174,755
Income (less deficit) allocated to partners by type of partner:				
All partners	14,805,277	-643,409	1,146,599	186,560
Corporate general partners.....	2,919,481	1,306,269	18,269	*197
Corporate limited partners.....	2,142,823	-535,947	125,496	*555
Individual general partners.....	5,079,714	734,527	796,753	*-80
Individual limited partners.....	3,684,419	-1,069,104	270,447	*169,814
Partnership general partners.....	327,844	48,930	29,001	*-2,104
Partnership limited partners.....	103,130	-1,129,896	-62,464	*556
Tax-exempt organization general partners.....	266,745	*1,508	*3698	--
Tax-exempt organization limited partners.....	257,781	3,120	*3975	--
Nominee and other general partners.....	2,099	1,655	*3861	--
Nominee and other limited partners.....	21,242	-4,497	-42,438	*17,623

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

¹ Less than \$500.

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