

Partnership and Sole Proprietorship Data, by Region and State, for Tax Years 2002-2005

by Brian J. Maisano

This article highlights partnership and sole proprietorship data by region and State tabulated by the Bureau of Economic Analysis (BEA) for the Statistics of Income Division (SOI). SOI uses these tabulations in its capacity as an IRS office which prepares and publishes statistics on the operations associated with the execution and application of the internal revenue laws. BEA uses geographic coding data obtained from the Nonemployer Statistics program at the Census Bureau to assign tax records to the proper States based on the Zip Codes contained in the IRS record extracts.¹ This process also identifies and suppresses any data associated with frequencies of less than three at the State level to ensure that they are disclosure-free. BEA then tabulates the number of returns and the unincorporated business income for SOI by State for partnerships and sole proprietorships. No statistical tabulations or research results are released which would potentially reveal identifiable information about individuals, employers, or establishments.²

Partnership Returns, 2002-2005

BEA tabulates the total number of partnership returns and three variables—gross receipts (less returns and allowances), ordinary income (or loss), and the number of partners.³ Gross receipts are tabulated from data reported on line 1c of Form 1065. This includes gross receipts from line 1a minus returns and allowances reported on line 1b. Ordinary income (loss) is tabulated from data reported on line 22 of Form 1065. It includes total income or loss (line 8) minus total deductions (line 21).

From 2002-2005, the total tabulated number of partnership returns for the United States increased 23 percent, from 2,336,313 to 2,873,194 (Table 1). Over this period, the Southeast region experienced the fastest growth of 36.1 percent. Florida was the

fastest growing State in this region, with an increase of 34,623 in the number of partnership returns, or 79.2 percent over the period. Georgia, North Carolina, and Virginia also contributed significantly to the growth of the region. In 2005, the Southeast also held the greatest share of the total number of partnership returns in the nation, with 12.1 percent.

The States in the Southwest region also experienced relatively rapid growth in the number of partnership returns for the 2002-2005 period, with the largest increases occurring in Arizona and Texas. The Great Lakes region experienced the slowest growth from 2002-2005, with a 21.9-percent increase over the period.

The Southeast and Southwest regions were also the fastest growing regions in terms of gross receipts (less returns and allowances) from 2002-2005 (Table 2). Florida showed the fastest growth among the States with a 113.2-percent increase, while Texas showed the largest increase in dollar amounts with a \$69.7-billion increase over the period for a 40.1-percent growth rate. The Southeast also accounted for the greatest share of U.S. gross receipts (less returns and allowances) in 2005 with 21.4 percent. Figure A shows the States ranked in quintiles by growth rates in partnership gross receipts from 2002-2005.

Tabulated ordinary income for the United States rose by \$131.6 billion from 2002-2005, an increase of 103.7 percent (Table 3). The Southeast region had the largest growth in dollar terms among the regions, with an increase of \$29.7 billion in ordinary income. Florida, North Carolina, and Georgia made up the bulk of this growth with increases of \$9.7 billion, \$4.9 billion, and \$3.8 billion, respectively. California and Texas showed the largest growth in dollar amounts with increases of \$19.1 billion and \$15.4 billion. Connecticut experienced a substantial increase in partnership ordinary income over the period. Most of the increase occurred between 2004 and 2005, when ordinary income increased from \$3.3 billion to \$14.6 billion.

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¹ BEA assigns tax records to States based on the Zip Code given on the first page of Form 1065 for partnerships and Form 1040 for sole proprietorships. These Zip Codes reflect only the filing address and therefore do not necessarily reflect the exact location of the business activity.

² For a more detailed statement of the sources and methods used to produce BEA State and local area estimates of Personal Income, see the BEA Web site at <http://www.bea.gov/regional/methods.cfm>.

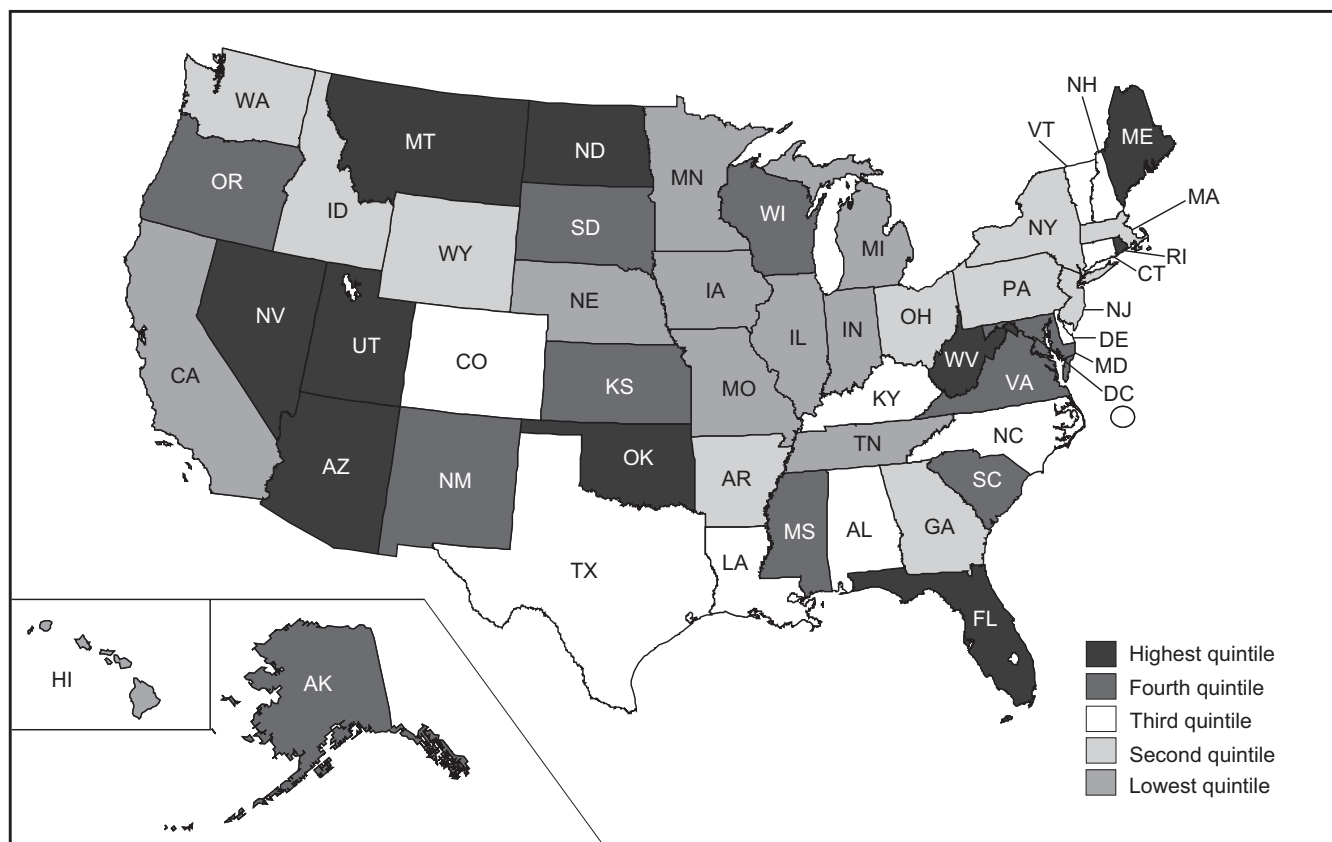
³ BEA tabulated figures are based on unedited population extracts. U.S. totals for the variables included do not match published SOI totals, which are estimates based on edited samples.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Figure A

Partnerships: Gross Receipts Growth Rates, 2002-2005



Sole Proprietorship Returns, 2002-2005

BEA tabulates the total number of sole proprietorship returns and two variables from sole proprietorship returns to the State level—gross receipts (less returns and allowances) and net profit or loss.^{4,5} Gross receipts from sole proprietorships are tabulated from line 3 of Form 1040 Schedule C. This is calculated as gross receipts or sales (line 1) minus returns and allowances (line 2). Net profit or loss is tabulated from line 31 of Form 1040 Schedule C. Net profit or loss equals gross income (line 7) minus total expenses (line 28) and expenses for business use of a home (line 30).

The total number of sole proprietorship returns for the United States, as tabulated by BEA, grew by 392,396 from 2002-2005, a 1.9-percent increase over the period (Table 4). The Great Lakes were the fastest growing region over the period, increasing by 9.0 percent to 3,135,856 returns in 2005, due to strong growth in Michigan, Wisconsin, and Illinois. Among all States, Georgia had both the largest percentage increase and the largest increase in the number of returns over the period, from 583,810 returns in 2002 to 678,878 returns in 2005, for a 16.3-percent increase. This growth, however, was not reflected in the rest of the Southeast, which only grew at 1.0

⁴ Sole proprietors report business income or loss on Form 1040, Schedule C. BEA tabulates the number of sole proprietorship returns as the number of Schedule C forms filed for a given tax year.

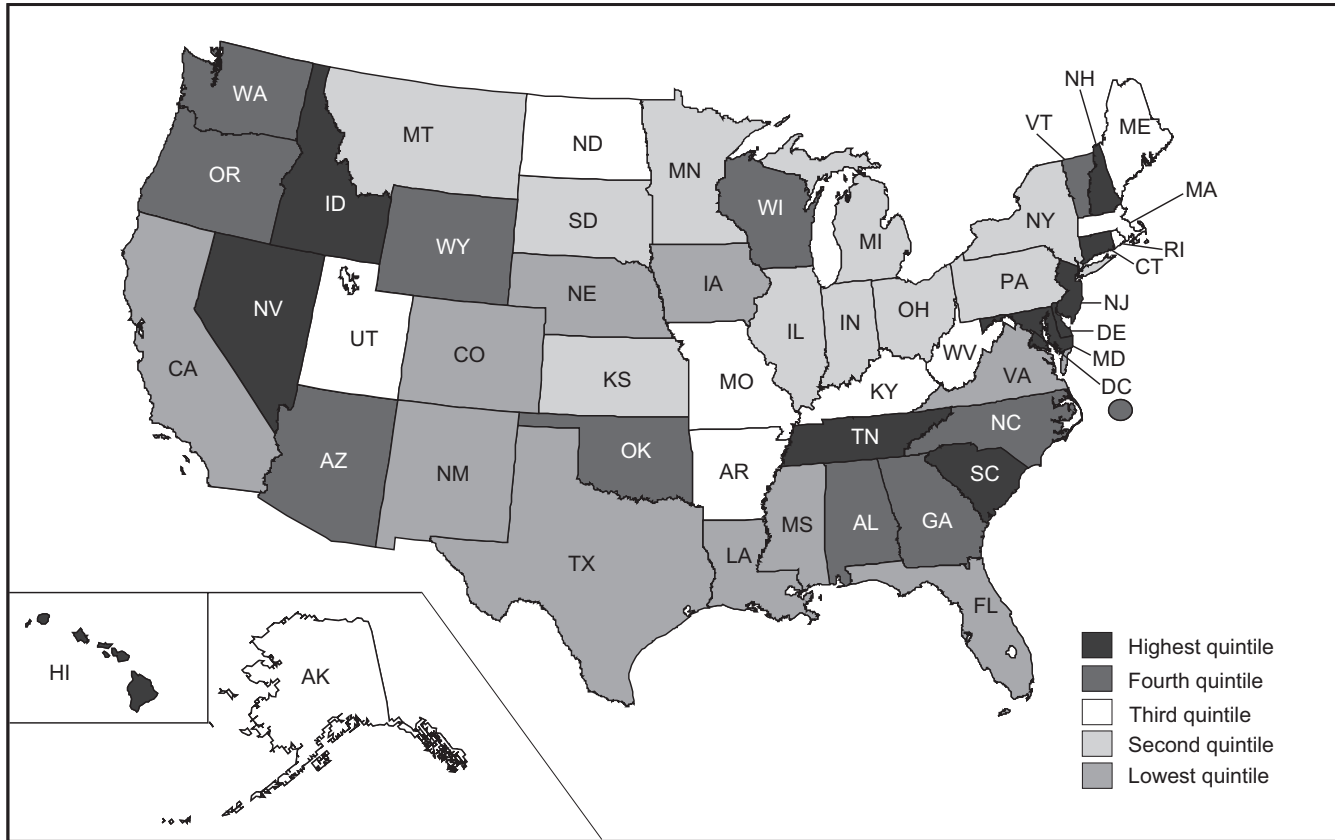
⁵ BEA tabulated figures are based on unedited population extracts. U.S. totals for the variables included do not match published SOI totals, which are estimates based on edited samples.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Figure B

Sole Proprietorships: Gross Receipts Growth Rates, 2002-2005



percent over the period. Florida contributed largely to this slow growth with a 14.5-percent decline over the period. California, the largest State in terms of number of returns, declined 11.4 percent over this period, while the next two largest States—Texas and New York—grew by 3.5 percent and 5.5 percent, respectively.

Total gross receipts (less returns and allowances) from sole proprietorship returns grew 7.7 percent from 2002-2005 to \$974.8 billion (Table 5). New England grew the fastest among the regions over this period, with a 17.1-percent increase, while the Midwest saw the largest portion of this growth, in dollar terms, with a \$19.6-billion increase. The Midwest region growth occurred mainly in New Jersey, New York, and Pennsylvania, which experienced increases of \$6.0 billion, \$5.9 billion, and \$3.9 billion, respectively. In terms of percentage increases, Hawaii, Nevada, and Idaho were the fastest growing States

over the period. Iowa, New Mexico, and California saw significant decreases in gross receipts from 2002-2005, bringing down the growth rates in their respective regions. Figure B shows the States ranked in quintiles by growth rates in sole proprietorship gross receipts from 2002-2005.

Net profit for the United States grew 11.6 percent to \$234.4 billion from 2002-2005 (Table 6). Texas, California, and New York contributed the largest amounts to this growth, with increases of \$1.9 billion, \$1.8 billion, and \$1.7 billion, respectively. These three States are the largest States in terms of net profit from sole proprietorship returns, collectively comprising 31.7 percent of the nation for 2005. New Jersey and Pennsylvania also grew significantly, combining with New York to give the Midwest the largest growth among the regions—\$5.4 billion—from 2002-2005. In terms of percentage change, Nevada, Hawaii, and Arizona were the fast

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

growing States, while Iowa, Mississippi, and New Mexico experienced the largest percentage decreases over the period.

Future Research

This article presents the first of what is to be an ongoing series of articles examining geographic data for partnerships and sole proprietorships. In constructing a time series of data for these tabulations, a number

of possibilities for future investigation have been suggested. Further refinement in the processing of the unedited population extracts should lead to a reduction in the number of unidentifiable records. This will allow presentation of the data by major industrial sector and with expanded geographic detail. Analysis and interpretation of year-to-year variations in the data will benefit from increased understanding of tax law changes, as well as expanded processing capabilities.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Table 1. Partnerships: Number of Returns, by Region and State, Tax Years 2002-2005

[All figures are based on tabulated population extracts]

Region and State	Number of returns				Percentage cumulative change, 2002-2005
	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)
United States, total	2,336,313	2,481,381	2,669,959	2,873,194	23.0
New England, total	64,573	69,568	74,433	78,938	22.2
Connecticut	27,641	29,242	30,595	31,785	15.0
Maine	3,837	4,218	4,613	5,023	30.9
Massachusetts	21,301	23,039	24,805	26,634	25.0
New Hampshire	6,067	6,817	7,707	8,355	37.7
Rhode Island	3,324	3,688	3,936	4,167	25.4
Vermont	2,403	2,564	2,777	2,974	23.8
Mideast, total	187,809	201,724	219,521	239,249	27.4
Delaware	3,922	4,410	4,956	5,517	40.7
District of Columbia	3,119	3,290	3,565	3,920	25.7
Maryland	21,485	23,311	25,639	28,146	31.0
New Jersey	44,535	49,808	55,544	61,562	38.2
New York	73,397	77,414	83,015	89,671	22.2
Pennsylvania	41,351	43,491	46,802	50,433	22.0
Great Lakes, total	159,806	170,218	182,857	194,834	21.9
Illinois	38,517	40,851	44,100	47,432	23.1
Indiana	19,411	20,683	22,095	23,516	21.1
Michigan	37,451	39,930	42,928	45,310	21.0
Ohio	40,471	43,267	46,401	49,590	22.5
Wisconsin	23,956	25,487	27,333	28,986	21.0
Plains, total	88,112	94,028	101,665	108,558	23.2
Iowa	12,365	13,071	14,004	15,054	21.7
Kansas	14,650	15,427	16,342	17,319	18.2
Minnesota	20,559	22,210	24,467	26,321	28.0
Missouri	23,830	25,710	28,066	30,160	26.6
Nebraska	8,182	8,594	9,206	9,689	18.4
North Dakota	4,123	4,387	4,559	4,709	14.2
South Dakota	4,403	4,629	5,021	5,306	20.5
Southeast, total	256,053	280,247	311,028	348,467	36.1
Alabama	16,554	17,712	19,184	21,007	26.9
Arkansas	10,814	11,500	12,517	13,708	26.8
Florida	43,690	51,912	63,156	78,313	79.2
Georgia	29,524	32,569	36,630	41,168	39.4
Kentucky	16,517	17,742	19,123	20,418	23.6
Louisiana	20,427	22,443	23,571	25,316	23.9
Mississippi	10,345	10,978	11,652	12,378	19.7
North Carolina	29,608	31,956	34,835	38,455	29.9
South Carolina	14,488	15,809	17,480	19,179	32.4
Tennessee	31,372	32,435	34,226	36,171	15.3
Virginia	26,031	28,242	31,250	34,584	32.9
West Virginia	6,683	6,949	7,404	7,770	16.3
Southwest, total	163,640	179,791	199,234	221,324	35.3
Arizona	28,392	31,215	34,804	39,095	37.7
New Mexico	7,530	8,084	8,789	9,439	25.4
Oklahoma	18,108	19,297	20,899	22,694	25.3
Texas	109,610	121,195	134,742	150,096	36.9
Rocky Mountain, total	76,465	81,654	89,214	96,784	26.6
Colorado	34,981	37,320	40,237	43,022	23.0
Idaho	8,872	9,511	10,466	11,716	32.1
Montana	6,605	7,029	7,643	8,145	23.3
Utah	21,386	22,969	25,658	28,306	32.4
Wyoming	4,621	4,825	5,210	5,595	21.1
Far West, total	226,213	238,747	257,098	277,500	22.7
Alaska	2,983	3,106	3,343	3,543	18.8
California	159,763	167,495	178,693	191,589	19.9
Hawaii	4,213	4,519	5,056	5,492	30.4
Nevada	15,087	16,865	19,364	22,068	46.3
Oregon	17,359	18,693	20,303	22,137	27.5
Washington	26,808	28,069	30,339	32,671	21.9
State not allocable [1]	1,113,642	1,165,404	1,234,909	1,307,540	17.4

[1] Data not allocated to State due to unidentifiable records in the unedited population extracts.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Table 2. Partnerships: Gross Receipts (Less Returns and Allowances), by Region and State, Tax Years 2002-2005

[All figures are based on tabulated population extracts—money amounts are in thousands of dollars]

Region and State	Gross receipts (less returns and allowances)				Percentage cumulative change, 2002-2005
	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)
United States, total	1,463,277,909	1,590,575,764	1,801,212,095	2,019,174,623	38.0
New England, total	65,392,231	70,208,235	81,941,303	90,779,881	38.8
Connecticut	23,742,277	26,127,727	30,072,612	33,237,934	40.0
Maine	2,239,265	2,577,866	3,317,114	3,670,286	63.9
Massachusetts	29,410,983	30,039,395	35,122,510	38,545,858	31.1
New Hampshire	5,620,816	6,245,510	7,387,819	8,114,377	44.4
Rhode Island	3,331,596	4,083,648	4,703,775	5,734,106	72.1
Vermont	1,047,294	1,134,089	1,337,473	1,477,320	41.1
Mideast, total	272,801,837	289,445,934	324,162,970	365,045,428	33.8
Delaware	4,722,799	5,241,977	6,229,482	6,861,744	45.3
District of Columbia	8,016,677	9,064,808	9,568,109	10,980,244	37.0
Maryland	25,257,352	28,954,800	32,518,265	37,082,514	46.8
New Jersey	57,753,223	57,463,130	65,292,148	75,359,882	30.5
New York	120,883,603	130,947,081	145,521,217	161,447,340	33.6
Pennsylvania	56,168,183	57,774,138	65,033,749	73,313,704	30.5
Great Lakes, total	200,152,351	213,803,278	237,640,261	256,173,541	28.0
Illinois	67,750,538	73,658,519	81,136,575	87,874,957	29.7
Indiana	28,873,267	30,363,121	33,546,828	34,667,834	20.1
Michigan	42,268,102	46,209,191	48,073,385	50,077,455	18.5
Ohio	42,431,609	43,660,562	50,067,929	55,708,689	31.3
Wisconsin	18,828,835	19,911,885	24,815,544	27,844,606	47.9
Plains, total	86,758,202	91,037,364	105,063,266	113,581,602	30.9
Iowa	10,757,392	11,784,591	14,042,692	13,799,473	28.3
Kansas	10,373,748	11,650,031	13,819,772	16,563,933	59.7
Minnesota	22,277,985	23,593,549	25,895,107	28,005,208	25.7
Missouri	28,510,019	27,826,566	33,349,173	36,405,220	27.7
Nebraska	10,172,431	10,346,447	11,059,873	11,208,663	10.2
North Dakota	1,866,635	2,186,439	2,803,623	3,290,646	76.3
South Dakota	2,799,992	3,649,741	4,093,026	4,308,459	53.9
Southeast, total	283,189,514	319,631,655	373,560,389	432,938,814	52.9
Alabama	16,511,890	17,208,727	21,358,340	23,460,180	42.1
Arkansas	9,716,452	11,241,467	11,213,375	13,062,686	34.4
Florida	55,073,856	71,329,337	91,551,811	117,443,553	113.2
Georgia	45,077,883	47,028,284	54,929,105	59,033,240	31.0
Kentucky	17,661,145	21,123,704	24,325,832	25,102,096	42.1
Louisiana	18,602,678	20,700,300	21,299,355	25,512,132	37.1
Mississippi	7,386,356	7,797,036	9,043,647	10,874,523	47.2
North Carolina	31,519,873	33,947,174	37,530,165	44,472,126	41.1
South Carolina	10,214,280	11,570,138	13,648,709	16,425,834	60.8
Tennessee	42,360,142	45,604,837	50,980,780	53,251,581	25.7
Virginia	25,934,691	28,546,325	33,391,199	39,141,226	50.9
West Virginia	3,130,268	3,534,326	4,288,071	5,159,637	64.8
Southwest, total	219,994,035	244,643,635	276,632,983	323,941,702	47.3
Arizona	24,416,223	27,946,890	35,584,644	43,532,827	78.3
New Mexico	3,832,817	4,148,254	5,022,195	6,015,518	56.9
Oklahoma	18,200,070	22,091,225	23,635,998	31,181,353	71.3
Texas	173,544,925	190,457,266	212,390,146	243,212,004	40.1
Rocky Mountain, total	56,440,013	61,056,612	70,480,892	82,314,728	45.8
Colorado	31,946,848	35,226,648	38,402,203	44,480,334	39.2
Idaho	7,611,313	7,568,564	9,659,342	10,269,332	34.9
Montana	2,435,868	2,832,836	3,857,962	4,510,303	85.2
Utah	12,179,271	12,656,025	15,277,720	19,975,825	64.0
Wyoming	2,266,713	2,772,539	3,283,665	3,078,934	35.8
Far West, total	233,654,912	256,539,997	285,722,981	310,621,563	32.9
Alaska	2,264,356	2,511,308	2,863,433	3,527,755	55.8
California	171,946,740	188,702,099	205,194,475	221,059,151	28.6
Hawaii	4,278,166	4,155,862	5,254,195	5,426,983	26.9
Nevada	13,749,900	16,414,665	20,049,685	23,429,660	70.4
Oregon	14,459,568	15,661,678	19,468,040	21,169,555	46.4
Washington	26,956,182	29,094,385	32,893,153	36,008,459	33.6
State not allocable [1]	44,894,814	44,209,054	46,007,050	43,777,364	-2.5

[1] Data not allocated to State due to unidentifiable records in the unedited population extracts.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Table 3. Partnerships: Ordinary Income, by Region and State, Tax Years 2002-2005

[All figures are based on tabulated population extracts—money amounts are in thousands of dollars]

Region and State	Ordinary income				Percentage cumulative change, 2002-2005
	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)
United States, total	126,836,609	146,732,668	187,656,385	258,423,055	103.7
New England, total	6,012,143	5,987,529	9,048,652	21,365,477	255.4
Connecticut	2,061,420	1,877,039	3,340,887	14,625,259	609.5
Maine	115,733	95,599	170,898	250,439	116.4
Massachusetts	3,186,458	3,342,463	4,593,226	5,287,962	66.0
New Hampshire	249,747	137,734	343,891	389,741	56.1
Rhode Island	316,964	459,388	477,581	692,040	118.3
Vermont	81,821	75,306	122,169	120,036	46.7
Mideast, total	19,027,754	26,960,003	38,362,898	46,292,888	143.3
Delaware	-603,591	488,899	327,676	1,811,644	[1]
District of Columbia	2,197,464	2,634,702	2,860,220	3,315,861	50.9
Maryland	1,202,631	231,194	1,816,445	3,941,739	227.8
New Jersey	1,321,707	3,151,411	4,434,643	6,924,572	423.9
New York	12,801,694	16,070,244	23,777,525	22,894,314	78.8
Pennsylvania	2,107,849	4,383,553	5,146,389	7,404,758	251.3
Great Lakes, total	15,760,899	16,150,214	22,213,364	23,831,049	51.2
Illinois	8,111,124	9,063,189	10,590,021	10,946,246	35.0
Indiana	1,348,924	720,592	2,115,175	2,536,862	88.1
Michigan	2,792,170	2,923,445	4,353,127	3,855,257	38.1
Ohio	2,666,193	2,524,248	3,017,937	4,595,841	72.4
Wisconsin	842,488	918,740	2,137,104	1,896,843	125.1
Plains, total	1,762,910	3,981,634	5,071,266	8,424,834	377.9
Iowa	618,360	901,526	837,738	955,374	54.5
Kansas	-8,654	-480,363	-108,059	331,468	[1]
Minnesota	497,334	1,833,968	1,913,786	2,090,446	320.3
Missouri	-187,024	916,018	1,551,994	3,211,291	[1]
Nebraska	545,822	392,064	268,832	1,108,872	103.2
North Dakota	118,298	153,129	202,186	228,718	93.3
South Dakota	178,774	265,292	404,789	498,665	178.9
Southeast, total	12,674,517	17,354,379	25,147,032	42,357,478	234.2
Alabama	706,076	1,028,499	1,164,681	2,085,608	195.4
Arkansas	636,019	661,118	813,088	1,178,910	85.4
Florida	1,927,995	3,041,745	5,775,239	11,577,540	500.5
Georgia	2,688,332	2,378,417	3,915,241	6,522,807	142.6
Kentucky	775,100	757,280	1,231,638	1,357,915	75.2
Louisiana	825,841	1,595,704	2,170,323	3,011,209	264.6
Mississippi	53,476	440,507	516,536	231,254	332.4
North Carolina	692,863	1,720,894	1,523,184	5,601,790	708.5
South Carolina	157,228	433,022	534,173	1,110,513	606.3
Tennessee	2,854,146	2,863,303	3,922,426	4,457,735	56.2
Virginia	1,078,356	2,163,942	3,266,180	4,494,370	316.8
West Virginia	279,085	269,948	314,323	727,827	160.8
Southwest, total	14,558,386	22,150,812	25,989,178	38,227,502	162.6
Arizona	386,825	1,055,978	2,270,290	4,005,992	935.6
New Mexico	359,491	386,972	490,938	746,287	107.6
Oklahoma	1,354,033	3,555,244	3,369,748	5,642,188	316.7
Texas	12,458,037	17,152,618	19,858,202	27,833,035	123.4
Rocky Mountain, total	1,342,860	1,842,859	4,335,711	7,642,863	469.1
Colorado	824,006	1,024,527	2,798,555	4,777,479	479.8
Idaho	75,442	272,137	387,449	492,553	552.9
Montana	160,362	132,996	262,640	538,309	235.7
Utah	143,536	281,395	655,325	1,550,213	980.0
Wyoming	139,514	131,804	231,742	284,309	103.8
Far West, total	16,821,268	19,764,267	30,248,239	42,596,444	153.2
Alaska	-1,726,283	-1,464,872	-882,698	-1,307,663	[1]
California	13,016,640	16,993,518	24,591,991	32,096,390	146.6
Hawaii	236,307	212,890	538,441	578,419	144.8
Nevada	3,206,397	1,443,092	2,178,646	4,304,483	34.2
Oregon	215,263	215,698	857,424	1,422,724	560.9
Washington	1,872,944	2,363,941	2,964,435	5,502,091	193.8
State not allocable [2]	38,875,872	32,540,971	27,240,045	27,684,520	-28.8

[1] Percentage changes cannot be calculated.

[2] Data not allocated to State due to unidentifiable records in the unedited population extracts.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Table 4. Sole Proprietorships: Number of Returns, by Region and State, Tax Years 2002-2005

[All figures are based on tabulated population extracts]

Region and State	Number of returns				Percentage cumulative change, 2002-2005
	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)
United States, total	20,255,392	21,186,271	20,814,210	20,647,788	1.9
New England, total	1,073,047	1,116,184	1,134,502	1,154,713	7.6
Connecticut	248,218	259,318	263,006	267,847	7.9
Maine	120,211	123,990	126,778	128,742	7.1
Massachusetts	469,378	488,539	495,263	503,450	7.3
New Hampshire	106,528	111,639	114,659	117,819	10.6
Rhode Island	65,760	67,961	68,554	69,829	6.2
Vermont	62,952	64,737	66,242	67,026	6.5
Mideast, total	3,105,148	3,254,624	3,283,536	3,336,704	7.5
Delaware	44,838	47,320	49,008	50,891	13.5
District of Columbia	38,464	39,704	40,999	41,811	8.7
Maryland	388,198	410,291	420,604	431,620	11.2
New Jersey	530,870	560,676	564,142	575,942	8.5
New York	1,347,676	1,416,485	1,411,271	1,422,354	5.5
Pennsylvania	755,102	780,148	797,512	814,086	7.8
Great Lakes, total	2,877,417	2,987,712	3,059,136	3,135,856	9.0
Illinois	805,418	846,716	864,450	884,120	9.8
Indiana	385,455	393,461	399,674	408,741	6.0
Michigan	621,419	647,582	668,428	693,153	11.5
Ohio	724,737	746,613	762,233	778,642	7.4
Wisconsin	340,388	353,340	364,351	371,200	9.1
Plains, total	1,477,779	1,520,060	1,543,262	1,436,684	-2.8
Iowa	223,863	228,800	231,627	118,830	-46.9
Kansas	206,014	210,755	212,186	212,825	3.3
Minnesota	396,408	409,678	415,347	417,327	5.3
Missouri	401,522	416,556	426,658	432,879	7.8
Nebraska	134,890	136,972	138,011	135,324	0.3
North Dakota	50,682	51,648	52,259	53,038	4.6
South Dakota	64,400	65,651	67,174	66,461	3.2
Southeast, total	4,818,627	5,066,181	5,149,321	4,867,332	1.0
Alabama	285,326	297,925	309,685	323,019	13.2
Arkansas	190,091	195,637	199,949	205,935	8.3
Florida	1,209,435	1,273,930	1,266,641	1,034,339	-14.5
Georgia	583,810	631,695	646,790	678,878	16.3
Kentucky	270,143	278,755	285,232	289,113	7.0
Louisiana	283,056	296,101	297,464	288,372	1.9
Mississippi	172,418	179,384	180,918	148,885	-13.6
North Carolina	574,316	602,006	618,439	634,829	10.5
South Carolina	253,375	265,399	273,443	282,548	11.5
Tennessee	434,617	454,834	468,368	477,628	9.9
Virginia	460,522	487,070	498,205	399,549	-13.2
West Virginia	101,518	103,445	104,187	104,237	2.7
Southwest, total	2,372,121	2,511,229	2,378,103	2,406,937	1.5
Arizona	333,925	354,849	321,922	327,197	-2.0
New Mexico	125,417	129,269	129,681	91,684	-26.9
Oklahoma	271,160	279,881	284,109	288,995	6.6
Texas	1,641,619	1,747,230	1,642,391	1,699,061	3.5
Rocky Mountain, total	796,938	828,649	829,361	844,323	5.9
Colorado	391,426	406,390	405,147	406,893	4.0
Idaho	111,260	116,229	118,739	123,602	11.1
Montana	88,187	90,566	91,390	92,133	4.5
Utah	161,448	169,955	168,451	175,169	8.5
Wyoming	44,617	45,509	45,634	46,526	4.3
Far West, total	3,609,806	3,766,813	3,349,207	3,379,636	-6.4
Alaska	59,728	61,197	60,643	60,638	1.5
California	2,660,363	2,780,245	2,350,483	2,357,754	-11.4
Hawaii	91,055	94,656	96,763	98,285	7.9
Nevada	131,482	142,522	140,795	145,673	10.8
Oregon	262,662	268,404	273,237	278,869	6.2
Washington	404,516	419,789	427,286	438,417	8.4
State not allocable [1]	124,509	134,819	87,782	85,603	-31.2

[1] Data not allocated to State due to unidentifiable records in the unedited population extracts.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Table 5. Sole Proprietorships: Gross Receipts (Less Returns and Allowances), by Region and State, Tax Years 2002-2005

[All figures are based on tabulated population extracts—money amounts are in thousands of dollars]

Region and State	Gross receipts (less returns and allowances)				Percentage cumulative change, 2002-2005
	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)
United States, total	904,755,983	934,181,335	955,786,516	974,777,191	7.7
New England, total	55,838,504	58,103,580	62,524,727	65,366,894	17.1
Connecticut	15,031,223	15,731,252	17,295,856	18,610,363	23.8
Maine	5,532,165	5,804,209	6,181,542	6,339,230	14.6
Massachusetts	23,338,245	24,012,400	25,406,912	26,303,407	12.7
New Hampshire	6,417,042	6,807,596	7,479,654	7,757,287	20.9
Rhode Island	2,783,268	2,912,747	3,089,648	3,182,992	14.4
Vermont	2,736,561	2,835,376	3,071,115	3,173,615	16.0
Mideast, total	133,249,198	138,860,647	147,441,949	152,838,300	14.7
Delaware	1,780,879	1,853,209	2,031,453	2,153,467	20.9
District of Columbia	1,263,260	1,347,885	1,477,612	1,498,202	18.6
Maryland	14,115,996	15,023,703	16,419,941	17,267,724	22.3
New Jersey	25,793,444	27,414,481	29,790,651	31,779,238	23.2
New York	50,836,084	52,743,803	55,195,031	56,741,266	11.6
Pennsylvania	39,459,535	40,477,566	42,527,261	43,398,403	10.0
Great Lakes, total	110,261,461	113,807,170	119,451,994	122,677,299	11.3
Illinois	29,214,342	30,137,194	31,408,297	32,007,263	9.6
Indiana	13,874,951	14,112,770	14,649,735	15,000,069	8.1
Michigan	22,820,933	23,600,745	24,582,315	25,487,420	11.7
Ohio	28,839,035	29,794,867	31,598,127	32,216,978	11.7
Wisconsin	15,512,200	16,161,594	17,213,520	17,965,569	15.8
Plains, total	57,680,317	59,653,960	62,636,139	59,122,891	2.5
Iowa	8,548,326	8,796,199	9,270,021	4,712,618	-44.9
Kansas	8,411,382	8,642,897	9,043,738	9,393,399	11.7
Minnesota	14,716,606	15,278,145	15,950,165	15,982,649	8.6
Missouri	16,193,113	16,979,048	17,978,687	18,609,951	14.9
Nebraska	4,931,422	4,975,115	5,124,494	5,041,057	2.2
North Dakota	1,973,013	2,010,625	2,154,125	2,228,943	13.0
South Dakota	2,906,455	2,971,931	3,114,909	3,154,274	8.5
Southeast, total	189,510,032	197,086,655	208,105,489	208,474,645	10.0
Alabama	12,553,259	12,941,664	13,834,273	14,899,125	18.7
Arkansas	7,792,100	8,049,973	8,487,309	8,896,615	14.2
Florida	37,996,430	38,134,798	40,351,415	38,124,494	0.3
Georgia	22,223,008	23,365,923	24,388,046	25,658,743	15.5
Kentucky	10,516,194	11,029,579	11,656,105	12,101,262	15.1
Louisiana	11,196,329	11,808,556	11,347,680	11,755,908	5.0
Mississippi	8,357,806	8,689,357	8,347,424	7,082,527	-15.3
North Carolina	23,121,292	24,005,535	25,588,284	26,823,405	16.0
South Carolina	11,030,586	12,540,758	12,546,846	13,453,742	22.0
Tennessee	22,451,033	23,851,220	25,826,991	27,471,083	22.4
Virginia	17,588,034	18,784,430	20,608,766	16,922,059	-3.8
West Virginia	4,683,961	4,804,862	5,122,350	5,285,682	12.8
Southwest, total	105,823,968	110,364,381	108,657,216	114,270,006	8.0
Arizona	13,269,758	14,053,406	14,289,746	15,516,461	16.9
New Mexico	4,836,716	5,034,113	5,234,867	3,644,112	-24.7
Oklahoma	11,024,642	11,488,326	12,200,303	13,032,202	18.2
Texas	76,692,852	79,788,536	76,932,300	82,077,231	7.0
Rocky Mountain, total	30,250,540	31,188,285	32,428,508	34,004,364	12.4
Colorado	14,877,641	15,168,510	15,563,364	15,919,658	7.0
Idaho	4,674,563	4,877,932	5,342,725	5,885,385	25.9
Montana	3,723,507	3,880,666	4,031,815	4,170,000	12.0
Utah	5,077,284	5,297,940	5,394,693	5,822,173	14.7
Wyoming	1,897,545	1,893,237	2,095,911	2,207,148	16.3
Far West, total	213,637,593	220,386,490	209,718,247	213,337,077	-0.1
Alaska	3,012,205	3,137,927	3,254,951	3,374,847	12.0
California	169,187,964	173,705,467	160,234,080	161,010,951	-4.8
Hawaii	3,727,499	4,066,569	4,424,545	4,803,436	28.9
Nevada	6,508,620	7,101,364	7,716,091	8,218,540	26.3
Oregon	11,840,126	12,146,093	12,858,743	13,646,574	15.3
Washington	19,361,179	20,229,070	21,229,837	22,282,729	15.1
State not allocable [1]	8,504,370	4,730,167	4,822,247	4,685,715	-44.9

[1] Data not allocated to State due to unidentifiable records in the unedited population extracts.

Partnership and Sole Proprietorship Data

Statistics of Income Bulletin | Summer 2008

Table 6. Sole Proprietorships: Net Profit or Loss, by Region and State, Tax Years 2002-2005

[All figures are based on tabulated population extracts—money amounts are in thousands of dollar]

Region and State	Net profit or loss				Percentage cumulative change, 2002-2005
	2002	2003	2004	2005	
	(1)	(2)	(3)	(4)	(5)
United States, total	210,132,477	216,435,630	227,668,931	234,425,658	11.6
New England, total	15,336,990	15,691,281	17,112,626	17,758,675	15.8
Connecticut	4,256,497	4,357,319	4,801,148	5,110,539	20.1
Maine	1,031,863	1,156,225	1,212,353	1,240,851	20.3
Massachusetts	7,056,541	7,169,654	7,797,902	7,977,019	13.0
New Hampshire	1,506,471	1,523,677	1,690,264	1,765,602	17.2
Rhode Island	866,882	895,310	949,343	966,214	11.5
Vermont	618,736	589,096	661,616	698,450	12.9
Mideast, total	38,164,909	38,760,436	42,124,180	43,545,562	14.1
Delaware	460,411	485,882	530,590	526,447	14.3
District of Columbia	573,967	542,839	676,195	684,107	19.2
Maryland	3,977,163	4,012,693	4,504,317	4,632,995	16.5
New Jersey	7,963,541	8,192,935	8,957,638	9,466,656	18.9
New York	15,958,002	16,086,487	17,562,905	17,696,693	10.9
Pennsylvania	9,231,825	9,439,600	9,892,535	10,538,664	14.2
Great Lakes, total	26,291,649	27,064,576	28,571,804	28,874,897	9.8
Illinois	7,974,810	8,446,321	8,923,148	8,976,446	12.6
Indiana	3,230,327	3,319,964	3,540,675	3,597,277	11.4
Michigan	5,322,483	5,410,603	5,636,809	5,752,345	8.1
Ohio	6,693,124	6,754,667	7,122,909	7,099,522	6.1
Wisconsin	3,070,905	3,133,021	3,348,263	3,449,317	12.3
Plains, total	11,812,641	12,126,475	12,850,013	12,319,788	4.3
Iowa	1,649,741	1,703,569	1,737,582	951,306	-42.3
Kansas	1,603,950	1,657,884	1,767,680	1,884,994	17.5
Minnesota	3,456,530	3,602,966	3,814,575	3,824,763	10.7
Missouri	3,345,433	3,393,442	3,610,711	3,735,226	11.7
Nebraska	934,139	890,011	967,232	946,473	1.3
North Dakota	383,251	388,806	419,740	448,746	17.1
South Dakota	439,597	489,797	532,493	528,280	20.2
Southeast, total	41,548,034	42,707,862	46,224,988	46,113,214	11.0
Alabama	2,133,207	2,195,906	2,312,735	2,471,187	15.8
Arkansas	1,181,789	1,335,313	1,399,518	1,497,515	26.7
Florida	10,788,856	10,839,526	12,011,729	11,622,927	7.7
Georgia	4,497,440	4,476,251	4,706,168	4,873,112	8.4
Kentucky	2,168,316	2,242,066	2,390,593	2,463,365	13.6
Louisiana	2,337,742	2,423,568	2,387,588	2,453,273	4.9
Mississippi	1,467,313	1,491,884	1,443,892	1,182,300	-19.4
North Carolina	4,586,429	4,764,781	5,223,964	5,556,460	21.2
South Carolina	1,940,171	2,026,447	2,153,115	2,038,085	5.0
Tennessee	4,454,815	4,576,414	5,225,197	5,738,360	28.8
Virginia	5,009,590	5,350,924	5,922,788	5,126,326	2.3
West Virginia	982,366	984,782	1,047,701	1,090,304	11.0
Southwest, total	21,297,066	22,043,814	22,302,798	24,439,295	14.8
Arizona	2,770,516	2,932,491	3,138,690	3,722,035	34.3
New Mexico	902,273	960,514	998,059	785,314	-13.0
Oklahoma	1,878,828	1,885,671	1,979,854	2,335,654	24.3
Texas	15,745,449	16,265,138	16,186,195	17,596,292	11.8
Rocky Mountain, total	6,351,770	6,397,703	6,900,537	7,389,912	16.3
Colorado	3,674,477	3,693,518	3,878,098	3,960,051	7.8
Idaho	760,083	782,343	889,965	1,005,601	32.3
Montana	645,920	670,548	708,583	769,773	19.2
Utah	908,060	886,310	997,809	1,189,117	31.0
Wyoming	363,230	364,984	426,082	465,370	28.1
Far West, total	46,887,468	49,007,874	48,793,558	51,546,233	9.9
Alaska	582,646	623,703	649,134	710,418	21.9
California	37,223,425	38,691,879	37,412,084	38,981,767	4.7
Hawaii	944,205	1,043,609	1,137,956	1,321,872	40.0
Nevada	1,247,493	1,394,867	1,683,893	1,816,170	45.6
Oregon	2,316,125	2,413,800	2,703,874	2,988,613	29.0
Washington	4,573,574	4,840,016	5,206,617	5,727,393	25.2
State not allocable [1]	2,441,950	2,635,609	2,788,427	2,438,082	25.2

[1] Data not allocated to State due to unidentifiable records in the unedited population extracts.