

Partnership Returns, 2003

by Tim Wheeler and Nina Shumofsky

A partnership is an unincorporated organization formed by two or more entities or persons that join to carry on a trade or business. Each partner contributes money, property, labor, or skill, and each expects 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. A partnership does not pay tax on its income but “passes through” any profits and losses to its partners, who must include those profits and losses on their tax returns. The following are highlights from the 2003 partnership study:

- For 2003, the number of partnerships increased 5.9 percent, from 2,242,169 for 2002 to 2,375,375 for 2003 [1]. Since 1994, the number of partnerships has increased at an average annual rate of 4.9 percent. Prior to 1994, the number of partnerships declined for 5 consecutive years (Figures A and B).
- The number of partners decreased by 1.5 percent, from 14,328,108 for 2002 to 14,108,458 for 2003 (Figures A and B). This decline followed 2 consecutive years of increase.
- Total partnership net income (less deficit) increased by 11.4 percent, from \$270.7 billion for 2002 to \$301.4 billion for 2003 (Figures A and C). Partnerships classified in the finance and insurance sector accounted for \$16.3 billion of the \$30.7-billion increase for all partnerships. Also, the information and mining sectors reported the next largest increases, \$7.7 billion and \$6.6 billion, respectively (Figure D). The largest decreases occurred in the professional, scientific, and technical services sector and the real estate and rental and leasing sector, which both declined \$3.6 billion. The component of

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Figure A

Partnership Annual Percentage Increase or Decrease for Tax Years 1993-2003

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(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
2002.....	5.1	0.7	5.2	2.6	-2.1
2003.....	5.9	-1.5	9.1	7.4	11.4

total partnership net income (less deficit) with the largest increase was net income (less deficit) from a trade or business, which increased \$28.3 billion. The largest decrease was from net income (less deficit) from real estate rental income (less deficit), which decreased \$9.0 billion (Figure C and Table 1). (See the “Explanation of Selected Terms” section for the definition of total net income (less deficit).)

- Total receipts from operations and investments increased 7.4 percent, from \$3.0 trillion for 2002 to \$3.2 trillion in 2003 (Figure D). Over one-third of the increase was from the finance and insurance sector, which increased from \$418.8 billion to \$494.6 billion. (See the “Explanation of Selected Terms” section for the definition of total receipts.) The manufacturing sector reported the largest total receipts of any sector, \$524.1 billion, followed by finance and insurance, which reported \$494.6 billion (Table 7). Business receipts, the largest component of total receipts, increased \$131.4 billion to \$2.5 trillion. Also, net short-term capital gain increased \$12.9 billion to \$31.4 billion, and net long-term capital gain increased \$25.3 billion to \$97.6 billion. (See the “Explanation of Selected Terms” section for the definition of business receipts.)

Partnership Returns, 2003

Figure B

Number of Partnerships and Partners, by Selected Industrial Groups, Tax Years 2002-2003

Industrial grouping	Number of partnerships		Percentage increase or decrease (-)	Number of partners		Percentage increase or decrease (-)
	2002	2003		2002	2003	
	(1)	(2)	(3)	(4)	(5)	(6)
All industries.....	2,242,169	2,375,375	5.9	14,328,108	14,108,458	-1.5
Agriculture, forestry, fishing, and hunting.....	117,667	121,878	3.6	441,697	395,971	-10.4
Mining.....	29,549	28,060	-5.0	508,417	476,196	-6.3
Utilities.....	2,507	2,491	-0.6	46,806	55,072	17.7
Construction.....	134,114	140,495	4.8	400,966	415,581	3.6
Manufacturing.....	38,364	40,347	5.2	207,357	206,374	-0.5
Wholesale trade.....	37,800	43,715	15.6	139,856	142,129	1.6
Retail trade.....	122,013	127,303	4.3	348,663	414,185	18.8
Transportation and warehousing.....	26,007	29,886	14.9	557,404	577,150	3.5
Information.....	28,580	31,804	11.3	239,398	369,701	54.4
Finance and insurance.....	263,024	258,990	-1.5	3,139,228	3,089,160	-1.6
Securities, commodity contracts, and other financial investment and related activities.....	208,213	201,756	-3.1	2,697,849	2,672,848	-0.9
Funds, trusts and other financial vehicles.....	35,182	34,875	-0.9	333,425	300,279	-9.9
Other finance and insurance.....	19,630	22,360	13.9	107,953	116,033	7.5
Real estate and rental and leasing.....	999,786	1,081,354	8.2	6,328,546	5,877,816	-7.1
Real estate.....	970,687	1,046,280	7.8	5,995,511	5,675,022	-5.3
Lessors of residential buildings and dwellings.....	316,447	346,459	9.5	2,179,708	1,993,851	-8.5
Lessors of nonresidential buildings (except miniwarehouses).....	378,736	399,026	5.4	2,111,436	2,009,854	-4.8
Lessors of miniwarehouses and self-storage units.....	14,551	13,220	-9.1	72,371	58,407	-19.3
Lessors of other real estate property.....	71,222	69,188	-2.9	454,503	442,151	-2.7
Other real estate activities.....	189,732	218,387	15.1	1,177,493	1,170,759	-0.6
Rental and leasing services and lessors of nonfinancial intangible assets.....	29,099	35,074	20.5	333,035	202,794	-39.1
Professional, scientific, and technical services.....	145,612	151,076	3.8	545,059	541,138	-0.7
Management of companies (holding companies).....	18,773	21,579	14.9	280,643	236,675	-15.7
Administrative and support and waste management and remediation services.....	44,405	43,647	-1.7	106,975	131,483	22.9
Educational services.....	6,269	9,084	44.9	31,125	26,755	-14.0
Health care and social assistance.....	47,468	54,161	14.1	238,773	300,042	25.7
Arts, entertainment, and recreation.....	42,691	43,303	1.4	269,175	318,415	18.3
Accommodation and food services.....	77,698	81,341	4.7	345,916	374,520	8.3
Other services.....	57,121	62,667	9.7	145,695	154,705	6.2
Nature of business not allocable.....	2,724	2,193	-19.5	6,407	5,390	-15.9

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

□ Total assets of partnerships reporting balance sheets increased 9.1 percent, from \$8.9 trillion for 2002 to \$9.7 trillion for 2003 (Figure D). The finance and insurance sector reported 51.8 percent of the total assets for all partnerships, followed by the real estate and rental and leasing sector, which reported 24.7 percent (Figure E). However, 25.6 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 [2]. For those that did

file balance sheets, Table 3 presents these data, by industry and by profit status.

□ All sectors except the information sector, arts, entertainment, and recreation sector, and accommodation and food services sector reported positive income (less deficit) allocated to partners (Table 5). Individuals who were limited partners were the largest group of income recipients, receiving 19.5 percent of all allocated income. This was the first time that individual general partners were not the largest category

Partnership Returns, 2003

Figure C

Partnership Total Net Income (Less Deficit), Tax Years 2002-2003

[Money amounts are in thousands of dollars]

Item	2002	2003	Increase or decrease (-)	Percentage increase or decrease (-)
	(1)	(2)	(3)	(4)
Total net income (less deficit) ¹	270,667,169	301,398,218	30,731,049	11.4
Net income (less deficit) from trade or business.....	126,212,499	154,485,912	28,273,413	22.4
Portfolio interest income.....	70,225,315	70,702,884	477,569	0.7
Portfolio dividend income.....	26,271,049	31,279,662	5,008,613	19.1
Portfolio royalty income.....	7,984,177	11,665,867	3,681,690	46.1
Other portfolio income (less deficit).....	1,799,616	3,050,294	1,250,678	69.5
Real estate rental income (less deficit).....	39,557,953	30,541,245	-9,016,708	-22.8
Net income (less deficit) from other rental activity.....	-1,383,440	-327,646	1,055,794	76.3

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

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

since allocated income by type of partner was first reported on the 1988 tax return.

- ❑ Partnerships classified in the securities, commodity contracts, and other financial investments and related activities industry group received 76.9 percent of the \$125.7-billion increase in total income (less deficit) minus total deductions for all partnerships (Table 5).
- ❑ Tax Law Changes--Under the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA), the general tax rates applicable to net capital gains for individuals were reduced. The new gain rates were also applicable to qualified dividends. The new rates applied to long-term capital gains realized after May 6, 2003, and to all qualified dividends received after December 31, 2002. For 2003, net capital gains showed a substantial increase. Net short-term capital gain (loss) increased from a \$4.8-billion loss for 2002 to a \$22.7-billion gain for 2003 (Tables 1 and 7). Net long-term capital gain (loss) increased from \$9.2 billion for 2002 to \$49.5 billion for 2003. Also, portfolio dividend income showed an increase of 19.1 percent to \$31.3 billion. Most of the increase for net short-term capital gain, net long-term capital gain, and portfolio dividend income was reported by

partnerships classified in the finance and insurance sector. While many factors affect the realization of capital gains, the lower tax rates for individuals on long-term capital gains from JGTRRA might have contributed to the increases in net long-term capital gain (loss) as well as portfolio dividends.

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. Partners may be individuals, corporations, other partnerships, tax-exempt organizations, nominees, or other legal entities. Table 5 presents data on the different types of partnership income (or losses) and deductions allocated to partners for selected industry groups. These data were obtained from Schedule K, *Partners' Shares of Income, Credits, Deductions, etc.*, of the partnership return, which reports amounts for each component by type of partner.

For 2003, all partnerships reported a total of \$523.0 billion for total income (less deficit) available for allocation, before deductions (Table 5). For separately stated deductions (such as charitable contributions and investment interest expense), all partnerships reported a total of \$104.4 billion. The difference between total income (less deficit) and

Partnership Returns, 2003

Figure D

Partnership Total Net Income (Less Deficit), Total Receipts, and Total Assets, by Selected Industrial Groups, Tax Years 2002-2003

[Money amounts are in thousands of dollars]

Industrial grouping	Total net income (less deficit)			Total receipts			Total assets		
	2002	2003	Percentage increase or decrease (-)	2002	2003	Percentage increase or decrease (-)	2002	2003	Percentage increase or decrease (-)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries.....	270,667,169	301,398,218	11.4	2,968,975,518	3,188,741,306	7.4	8,866,560,101	9,675,052,728	9.1
Agriculture, forestry, fishing, and hunting.....	-1,120,675	-288,967	74.2	26,203,133	31,763,214	21.2	80,353,597	83,460,137	3.9
Mining.....	11,994,183	18,551,660	54.7	66,059,020	80,688,657	22.1	140,522,798	139,967,921	-0.4
Utilities.....	1,059,594	1,586,223	49.7	149,541,679	155,926,237	4.3	164,554,121	144,656,076	-12.1
Construction.....	10,726,523	13,562,188	26.4	177,285,880	199,329,161	12.4	144,637,995	154,775,151	7.0
Manufacturing.....	23,367,624	24,173,281	3.4	503,830,383	524,095,527	4.0	366,315,806	373,281,769	1.9
Wholesale trade.....	6,575,870	8,265,074	25.7	262,440,749	298,820,489	13.9	70,545,996	83,717,440	18.7
Retail trade.....	2,104,502	3,476,143	65.2	286,860,477	281,474,866	-1.9	86,123,375	90,205,377	4.7
Transportation and warehousing.....	2,936,996	1,916,066	-34.8	55,634,675	72,938,857	31.1	107,641,117	104,105,394	-3.3
Information.....	-6,541,677	1,197,837	118.3	182,316,587	176,071,208	-3.4	383,114,250	390,776,899	2.0
Finance and insurance.....	89,250,979	105,560,735	18.3	418,775,749	494,567,970	18.1	4,376,934,374	5,007,360,523	14.4
Securities, commodity contracts, and other financial investment and related activities.....	67,338,910	83,829,052	24.5	350,858,835	413,246,646	17.8	3,624,632,576	4,307,137,428	18.8
Funds, trusts and other financial vehicles.....	14,721,019	13,998,845	-4.9	29,634,084	33,228,072	12.1	564,915,171	533,216,033	-5.6
Other finance and insurance.....	7,191,050	7,732,839	7.5	38,282,830	48,093,252	25.6	187,386,627	167,007,062	-10.9
Real estate and rental and leasing.....	54,988,398	51,427,498	-6.5	237,386,062	263,854,696	11.2	2,235,355,044	2,392,544,667	7.0
Real estate.....	53,407,562	49,420,486	-7.5	215,288,372	239,750,057	11.4	2,132,206,610	2,287,803,844	7.3
Lessors of residential buildings and dwellings	6,916,811	418,369	-94.0	41,252,937	45,694,003	10.8	591,680,145	629,992,581	6.5
Lessors of nonresidential buildings (except miniwarehouses).....	34,502,803	34,653,790	0.4	75,578,620	70,635,439	-6.5	963,267,132	1,018,001,702	5.7
Lessors of miniwarehouses and self-storage units.....	358,617	547,829	52.8	1,770,342	1,595,130	-9.9	24,288,066	25,684,047	5.7
Lessors of other real estate property.....	3,826,590	3,906,904	2.1	10,608,632	12,092,069	14.0	121,070,991	128,031,966	5.7
Other real estate activities.....	7,802,741	9,893,595	26.8	86,077,842	109,733,415	27.5	431,900,276	486,093,549	12.5
Rental and leasing services and lessors of nonfinancial intangible assets.....	1,580,836	2,007,012	27.0	22,097,690	24,104,639	9.1	103,148,434	104,740,823	1.5
Professional, scientific, and technical services.....	54,436,614	50,787,128	-6.7	235,434,265	228,341,476	-3.0	108,627,956	99,858,274	-8.1
Management of companies (holding companies).....	6,739,518	7,877,030	16.9	34,165,253	34,492,777	1.0	296,039,431	307,844,362	4.0
Administrative and support and waste management and remediation services.....	3,671,249	3,042,348	-17.1	54,273,433	53,638,744	-1.2	30,319,525	26,645,114	-12.1
Educational services.....	-398,521	-59,054	85.2	2,542,580	3,021,666	18.8	6,455,971	3,026,643	-53.1
Health care and social assistance.....	13,429,774	13,629,891	1.5	108,592,295	114,805,720	5.7	61,228,249	64,395,426	5.2
Arts, entertainment, and recreation.....	-1,828,953	-2,281,816	-24.8	53,444,834	53,118,468	-0.6	59,091,732	55,145,751	-6.7
Accommodation and food services.....	-1,385,726	-1,363,512	1.6	98,315,753	102,933,457	4.7	135,979,106	139,707,479	2.7
Other services.....	533,605	307,205	-42.4	15,460,052	18,551,317	20.0	12,456,869	13,158,196	5.6
Nature of business not allocable.....	127,291	31,258	-75.4	412,661	306,797	-25.7	262,788	420,069	59.9

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

total deductions resulted in \$418.6 billion of income (less loss) available for allocation to partners. Of this amount, 98.3 percent was identified as allocated by type of partner. The difference between total income (less deficit) minus total deductions available for allocation and total income (less deficit) allocated to partners was due to some partnerships failing to report allocations, by type of partner, on their returns as originally filed (Table 5).

Partners classified as individuals or corporations were again the principal categories of income recipients for 2003 (Table 5). Partners classified as individuals received 38.1 percent of the total income allocated, while partners classified as corporations received a 28.4-percent share. Individuals who were limited partners were the largest group of income recipients, receiving 19.5 percent of total allocated income for all partnerships. This was the first time

Partnership Returns, 2003

that individual general partners were not the largest category since allocated income by type of partner was first reported on the 1988 tax return. For 2003, individual general partners received 18.6 percent of all allocated income.

Partners classified in the finance and insurance sector received 39.9 percent of the total income available for allocation reported for all partnerships, the largest share received by any sector. The next largest shares were received by the real estate and rental and leasing industry sector and the professional, scientific, and technical services sector, 23.2 percent and 14.1 percent, respectively.

For partnerships classified in the real estate industrial group, the total income available for allocation decreased by 2.0 percent to \$95.5 billion for 2003 (Table 5). Continuing a recent trend, allocations to individuals classified as limited partners in real estate were positive for the eleventh consecutive year. Historically, these limited partners in real estate

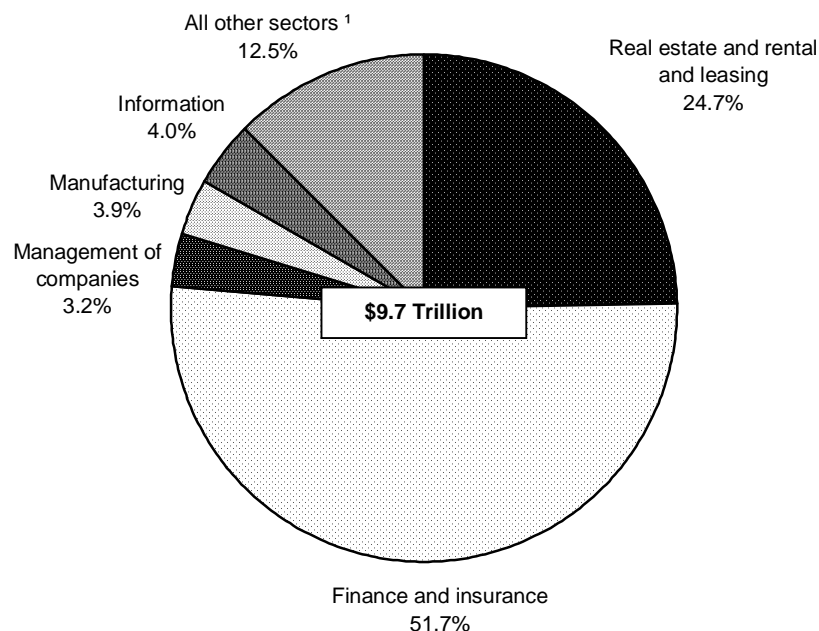
received net losses. In addition, allocations to both general and limited corporate partners in real estate, another group that traditionally receives net losses, were again positive for 2003.

Finance and Insurance

For 2003, the finance and insurance sector continued to report the largest share of both total net income (less deficit) and total assets for all partnerships, 35.0 percent and 51.8 percent, respectively (Figure D). In addition, this sector included 15.5 percent of the total receipts for all partnerships, surpassed only by 16.4 percent included in the manufacturing sector. Also, partnerships classified in the finance and insurance sector accounted for 10.9 percent of all partnerships and 21.9 percent of all partners for all partnerships (Figure B). Within this sector, the securities, commodities contracts, and other financial investments and related activities industry group were dominant. This industry group reported over 75 percent of the

Figure E

Percentage of Partnership Total Assets, by Industrial Sector, Tax Year 2003



¹ "All other sectors" include industrial sectors that have less than 3 percent of the total assets for partnership returns including: Agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable.

Partnership Returns, 2003

sector's number of partnerships, number of partners, total net income (less deficit), total receipts, and total assets.

Real Estate and Rental and Leasing

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. For 2003, this sector included 45.5 percent of all partnerships and 41.7 percent of all partners (Figure B). In addition, partnerships classified in this sector accounted for 17.1 percent of total net income (less deficit), 8.3 percent of total receipts, and 24.7 percent of total assets for all partnerships (Figure D). Partnerships within this sector reported positive total net income (less deficit) for 10 consecutive years, starting with 1994. Prior to 1994, partnerships reported total net deficits for every year on record. This sector was only second to the finance and insurance sector for the size of total net income (less deficit) and total assets. Within the real estate and rental and leasing sector, the real estate industry group reported over 90 percent of the sector's number of partnerships, number of partners, total net income (less deficit), total receipts, and total assets.

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 decreased from \$39.6 billion to \$30.5 billion (Figure F). This was only the third decrease in more than a decade. The other decreases were for the period 1999 to 2000 and the period 2001 to 2002. Approximately 80 percent of the \$9.0-billion decrease for 2003 was caused by an increase in total real estate rental expenses, from \$272.0 billion for 2002 to \$286.8 billion. Also, 99.0 percent of the increase in total real estate rental expenses was reported by partnerships classified in the real estate industry group.

This year was the ninth consecutive year that partnerships reported a positive amount for rental real estate income (less deficit). Prior to this recent trend, partnerships had not reported a positive amount since 1980. Partnerships classified in the real estate industry group continued to report the overwhelming share, 99.0 percent, of the rental real estate net income (less deficit) reported for all partnerships. Within this industry group, lessors of nonresidential buildings (except miniwarehouses) accounted for most of the rental real estate net income (less deficit).

LIC's Represent the Largest Entity Type

Partnerships classified themselves into five distinct entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or "other" partnership--as well as certain partnerships that did not indicate an entity type

Figure F

Partnership Real Estate Rental Income (Less Deficit) for Selected Industrial Groups, Tax Years 2002-2003

[Money amounts are in thousands of dollars]

Industrial grouping	2002	2003	Increase or decrease (-)	Percentage increase or decrease (-)
	(1)	(2)	(3)	(4)
All industries.....	39,557,953	30,541,245	-9,016,708	-22.8
Finance and insurance.....	122,100	-772,414	-894,514	-732.6
Real estate and rental and leasing.....	38,244,387	30,489,640	-7,754,747	-20.3
Real estate.....	38,033,460	30,240,847	-7,792,613	-20.5
Lessors of residential buildings and dwellings.....	4,181,814	-2,270,844	-6,452,658	-154.3
Lessors of nonresidential buildings (except miniwarehouses).....	30,503,974	30,579,323	75,349	0.2
Lessors of miniwarehouses and self-storage units.....	293,507	629,917	336,410	114.6
Lessors of other real estate property.....	3,293,400	2,861,185	-432,215	-13.1
Other real estate activities.....	-239,235	-1,558,734	-1,319,499	-551.5

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

Partnership Returns, 2003

(Figures G, H, I, and J). (See the “Explanation of Selected Terms” section for the definitions of various entity types.)

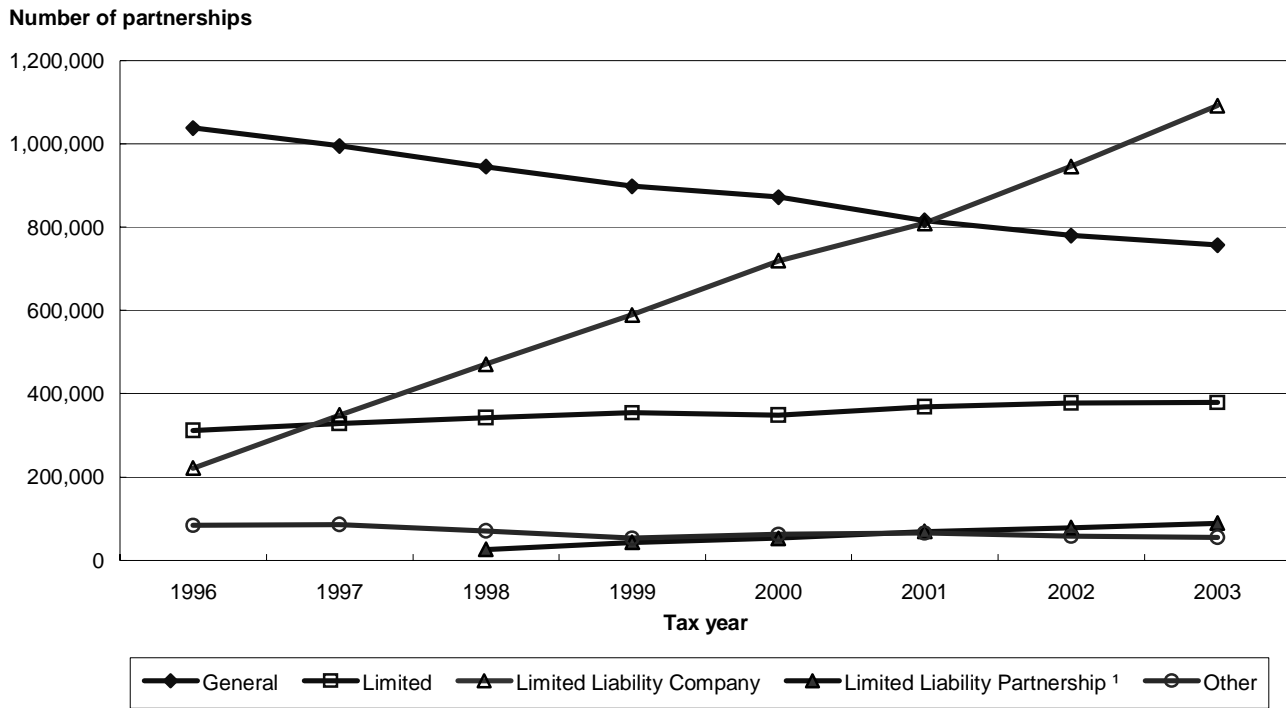
The number of limited liability companies climbed to over 1 million, representing 46.0 percent of all partnerships and surpassing all other entity types for the second consecutive year. Prior to 2002, general partnerships had been the most common type of partnership for decades. However, during the period 1996 to 2003, the number of limited liability companies increased almost fivefold, from 221,498 to 1,091,502 (Figure G). During the same period, the number of general partnerships fell 32.2 percent, from 1,116,054 to 757,194. The number of limited partnerships remained more stable, only increasing from 311,563 to 378,921.

Even though LLC’s were the most prevalent type of partnership, limited partnerships still reported the largest share of overall partnership profits. For 2003, the total net income (less deficit) for limited partnerships rose to \$106.8 billion (Table 8). The continued decline in total net income (less deficit) for general partnerships and the continued increase for LLC’s made the profit levels comparable between the two entity types. Profits for general partnerships decreased from \$78.3 billion to \$67.9 billion, while profits for LLC’s increased from \$48.6 billion to \$64.3 billion. For 2003, the \$91.6-billion deficit for LLC’s continued to be larger than the combined deficit, \$67.6 billion, for both general and limited partnerships (Figure I).

While the number of partners in limited liability companies increased as they have since data have

Figure G

Number of Partnerships by Type of Entity, Tax Years 1996-2003



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 of the small number of returns. For 2003, there were 3,993 returns which filed as "Foreign Partnership" entities.

Partnership Returns, 2003

Figure H

Number of Partnerships by Type of Entity and Profit Status, Tax Years 1993-2003

[Number of partnerships are in thousands]

Tax year	Total number of partnerships	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)
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
2002.....	2,242	514	266	239	138	483	463	47	31	2	1	40	18
2003.....	2,375	489	268	233	146	550	542	49	39	2	1	33	22

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 3,464 for 2002 to 3,993 for 2003, a 15.3-percent increase.

Prior to 2000, foreign partnerships did not have to be separately identified and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships, limited liability companies, or other.

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.

been collected, the number of partners for both general and limited partnerships continued to decline (Figure J) [3]. Limited liability companies have almost the same number of partners reporting net income or deficit. In contrast, both general and limited partnerships have about twice as many partners that show a profit.

For LLC's, the finance and insurance sector reported the largest share of total assets, 42.0 percent, followed by the real estate and rental and leasing sector, 29.5 percent (Table 6). The finance and insurance sector accounted for 43.7 percent of the total net income (less deficit) for LLC's, while the real estate and rental and leasing sector accounted for 20.0 percent.

The real estate and rental and leasing sector continued to account for the largest share of general and limited partnerships and limited liability companies (LLC's), 40.3 percent, 57.4 percent, and 44.7 percent, respectively (Table 8). The second largest share for the number of partnerships for these three groups was the finance and insurance sector, as has been the case for recent years. (See the "Explanation

of Selected Terms" section for more information on limited liability companies.)

Electronically Filed (EF) Partnership Returns

Starting in 1986, the Internal Revenue Service (IRS) offered the option of using electronic media for filing partnership returns. 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 a 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 any of the conditions below were not required to file electronically.

- Form 1065 with a foreign address
- Returns filed under sections 6020(b), 501(d)(3), or 761(a) of the Internal Revenue Code
- Common trust fund returns filed on Form 1065

Partnership Returns, 2003

Figure I

Partnership Total Net Income or Deficit, by Type of Entity and Profit Status, Tax Years 1993-2003

[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)
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
2002.....	270.7	96.9	18.6	146.8	54.3	135.9	87.3	31.3	2.7	13.9	3.2	15.0	3.0
2003.....	301.4	83.6	15.7	158.7	51.9	155.9	91.6	36.6	2.4	17.5	3.1	16.2	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 Prior to 2000, foreign partnerships did not have to be separately identified and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships, limited liability companies, or other.

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.

Figure J

Number of Partners by Type of Entity and Profit Status, Tax Years 1993-2003

[Number of partners are in thousands]

Tax year	Total number of partners	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)
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
2002.....	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	48
2003.....	14,108	1,892	972	4,317	1,945	2,242	1,984	245	142	43	35	221	70

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

¹ Prior to 2000, foreign partnerships did not have to be separately identified and were included in the statistics for domestic partnerships as general, limited, limited liability partnerships, limited liability companies, or other.

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, 2003

- ❑ Form 1065-B returns (electing large partnerships)
- ❑ Fiscal or calendar-year final returns.

There were 94,688 partnerships that filed electronically for 2003, more than double the 46,648 returns for 2002. These partnerships represented 4.0 million partners for 2003, a decrease from the 4.3 million partners for 2002. This decline is consistent with the slight reduction in number of partners for all returns. In addition, the electronically filed returns for 2003 represented 4.0 percent of all partnerships, 28.1 percent of all partners, 8.1 percent of total assets, and 12.3 percent of total net income (less deficit).

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. For 2003, only 102 partnerships filed Form 1065-B, which was a slight decrease from the 109 filed for 2002. The number of partners decreased from 57,028 for 2002 to 54,450. Despite these decreases, total net income (less deficit) increased from \$175.5 million for 2002 to \$450.2 million, and total assets increased from \$13.3 billion for 2002 to \$15.8 billion.

Data Sources and Limitations

Tax Year 2003 statistics are estimates based on a stratified probability sample of 34,454 returns selected from a population of 2,533,964 partnerships [4]. Tax Year 2003 covers returns processed by the IRS during Calendar Year 2004. 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, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary income (loss) from trade or business and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.09 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 33,406 returns and an estimated overall active population of 2,375,375.

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 (CVs), the ratio of an estimate's standard error to the estimate, are used to measure this magnitude. Figure K presents the coefficients of variation for certain money amounts, for selected industrial groups. The estimate is judged more reliable when the coefficient of variation is smaller.

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. The assets and liabilities of partnerships that did not provide this information were not estimated. 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.

Business Receipts.--Represent the gross amounts received from trade or business activities. Business receipts were not adjusted to include rental real estate activity, which was separately reported on the partnership return. This activity is the largest component of gross receipts for industry groups such 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

Figure K

Partnership Coefficients of Variation for Industrial Divisions and Selected Items, Tax Year 2003

[Coefficients of variation are percentages]

Industrial division	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries ¹	0.34	0.21	0.24	0.24
Raw materials and energy production ²	4.43	1.43	0.77	0.78
Goods production ³	3.35	0.95	0.55	0.56
Distribution and transportation of goods. ⁴	3.30	1.03	0.63	0.64
Information.....	6.29	0.68	0.81	0.84
Finance, insurance, real estate, and rental and leasing ⁵	0.75	0.29	1.18	1.20
Professional and business services ⁶	3.31	1.34	1.09	1.15
Education, health, and social services ⁷	3.36	3.09	2.05	2.24
Leisure, accommodation, and food services ⁸	4.19	2.29	1.94	1.92
Other services.....	6.56	9.67	5.21	5.24

Item	Coefficients of variation--continued
	All industries
	(5)
Number of partnerships.....	0.34
Number of partners.....	2.60
Business receipts.....	0.25
Portfolio interest income.....	1.39
Cost of sales and operations.....	0.29
Depreciation.....	0.75
Taxes and licenses.....	0.59
Net income from trade or business.....	0.78
Net deficit from trade or business.....	1.77

¹ Includes "Nature of business not allocable" which is not shown separately.
² Includes the following sectors: agriculture, forestry, fishing, and hunting; mining; and utilities.
³ Includes the following sectors: construction and manufacturing.
⁴ Includes the following sectors: wholesale trade; retail trade; and transportation and warehousing.
⁵ Includes the following sectors: finance and insurance; and real estate and rental and leasing.
⁶ Includes the following sectors: professional, scientific, and technical services; management of companies; and administrative and support and waste management and remediation services.
⁷ Includes the following sectors: educational services; and health care and social assistance.
⁸ Includes the following sectors: arts, entertainment, and recreation; and accommodation and food services.

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 upon submission.

Foreign Partnerships.--

Partnerships not created or organized in the United States, or under the law of the United States or of any State, are foreign

partnerships. 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*. The Schedule B, *Other Information*, has a question to identify LLC's. Limited liability companies combine the corporate characteristics of limited liability for all members with the pass through 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 incomes, 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. Unlike partners in limited partnerships, all members of LLC's have limited liability protection, even if they actively participate in the management of the business. In some cases, LLC's file as sole proprietorships on individual income tax returns, or as corporations on corporation 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,"

Partnership Returns, 2003

“subsectors,” “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 the Tax Year 1998 through Tax Year 2001 articles were grouped into ten “industrial divisions” in order to more easily compare NAICS data to SIC data. Beginning with the Tax Year 2002 article, the “industrial division” data have been dropped and the partnership data have been grouped into the same twenty “industrial sectors” used in the NAICS system, except for the exclusion of “public administration” and the addition of “nature of business not allocable.” Data within these industrial sectors are classified in “industrial groups.” The most detailed classification in these tabulations is the “industry.” The 20 sectors used in this article are listed below.

- Agriculture, forestry, fishing, and hunting
- Mining
- Utilities
- Construction
- Manufacturing
- Wholesale trade
- Retail trade
- Transportation and warehousing
- Information
- Finance and insurance
- Real estate and rental and leasing
- Professional, scientific, and technical services
- Management of companies
- Administrative and support and waste management and remediation services
- Educational services
- Health care and social assistance
- Arts, entertainment, and recreation
- Accommodation and food services
- Other services
- Nature of business not allocable

In addition, for 2002, the 1997 NAICS classification system was revised into a 2002 version. This new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. The North American Industry Classification publication contains appendices comparing the 2002 NAICS United States structure to the 1997 NAICS United States structure [5].

Partnership industries were determined from which activity the business derived the largest percentage of its “total receipts.” Total receipts, for industry-coding purposes only, was defined as the sum of:

- Gross receipts, or sales
- Ordinary income from other partnerships, estates, and trusts
- Net farm profit
- Net gain from Form 4797, *Sales of Business Property*
- Other income (Form 1065, page 1)
- 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
- Net section 1231 gain
- Other income (Form 1065, page 3)
- Gross rents from rental real estate
- Net gain from the disposition of property from rental real estate activities
- 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 are defined under *Total Receipts* in this section.)

Partnership Returns, 2003

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 liabilities in the partnership are 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
- net income or loss from other rental activities.

The sum of these components is a measure of overall partnership profits or losses, which enables compari-

sons 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.

Total Receipts.--Total Receipts are computed for the statistics to reflect similar computations published in other Statistics of Income (SOI) studies. It is 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 (Internal Revenue Code section 1231)
- other income (Schedule K, Line 7).

Total receipts in Bulletin Table 7 differs from total receipts presented in Table 11 in the *Selected Historical and Other Data* section of this issue of the *Statistics of Income Bulletin*. Table 11 excludes certain income items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 7).

Additional Tabular Data on Tax Stats

For additional Tax Year 2003 partnership tabular data by size of total assets for all partnerships, general

Partnership Returns, 2003

partnerships, limited partnerships, and limited liability companies, visit the Partnership section of the Tax Stats Web site: www.irs.gov/taxstats/index.html. This site also includes detailed tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to other SOI studies.

Notes and References

[1] Throughout the text, references are made to Tax Year 2002 data. For further information concerning Tax Year 2002 data, see Wheeler, Tim and Parsons, Maureen, "Partnership Returns, 2002," *Statistics of Income Bulletin*, Fall 2004, Volume 24, 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] For further information, see McMahon, Paul, "Regulatory Exemptions and Item Nonresponse," *Proceedings of the Section on Survey Research Methods*," American Statistical Association, 2003.
- [3] Owners of a limited liability company are referred to as "members" instead of partners.
- [4] For details on the sample design, see McMahon, Paul, "Sample Design Revisions in the Wake of NAICS and Regulatory Changes," *Proceedings of the Section on Survey Research Methods*, American Statistical Association, 2003.
- [5] 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 2005, Publication 1136. (Rev. 12-05.)

Partnership Returns, 2003

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting						Mining
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry	Total
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships.....	2,375,375	121,878	65,564	41,402	5,499	1,626	7,787	28,060
Number of partners.....	14,108,458	395,971	232,155	113,939	23,461	4,719	21,697	476,196
Total assets.....	9,675,052,728	83,460,137	30,721,593	27,965,245	19,242,135	1,038,805	4,492,358	139,967,921
Income and deductions from trade or business:								
Total income.....	2,722,174,031	27,493,936	6,336,439	8,219,721	3,292,613	1,464,083	8,181,080	74,128,883
Business receipts.....	2,545,612,266	22,572,188	3,432,813	6,758,766	2,911,967	1,438,233	8,030,410	69,336,092
Ordinary income from other partnerships and fiduciaries.....	38,860,842	607,970	308,437	166,932	*128,062	*4,314	225	1,212,654
Farm net profit.....	3,434,024	3,356,135	2,358,705	948,077	*18,913	--	*30,441	*2,698
Net gain, noncapital assets.....	7,393,459	290,568	135,663	128,533	14,328	*565	11,479	759,389
Other income.....	126,873,441	667,074	100,822	217,413	219,342	20,971	108,526	2,818,050
Total deductions.....	2,567,688,119	28,803,453	5,672,905	9,503,711	4,044,402	1,402,933	8,179,501	58,380,748
Cost of sales and operations ¹	1,522,806,503	15,743,050	2,092,065	5,407,113	1,824,849	627,992	5,791,031	38,016,380
Inventory, beginning of year.....	142,614,381	1,258,505	220,728	504,878	*107,138	*44,298	381,462	1,405,147
Purchases.....	987,652,150	11,082,684	1,149,040	3,894,301	945,037	*375,032	4,719,274	23,174,528
Cost of labor.....	63,434,283	877,296	234,247	292,913	*68,140	*122,407	159,589	1,700,223
Additional inventory costs (section 263A).....	13,314,217	96,694	*566	*2,039	*17,023	*4,809	72,257	41,650
Other costs.....	467,575,762	3,891,348	734,529	1,280,348	800,399	172,299	903,773	13,108,384
Less: Inventory, end of year.....	153,053,073	1,463,476	247,046	567,367	*112,887	*90,852	445,324	1,413,552
Salaries and wages.....	244,927,745	1,643,649	345,249	310,237	199,168	36,075	752,919	1,321,877
Guaranteed payments to partners.....	28,472,046	709,774	371,960	223,821	57,863	*16,696	39,433	146,125
Rent paid.....	46,442,451	299,583	147,865	28,200	32,179	28,324	63,015	267,736
Interest paid.....	64,619,863	888,499	89,598	123,009	524,975	78,260	72,656	1,240,292
Taxes and licenses.....	39,019,475	336,824	53,904	50,523	115,964	12,789	103,645	1,681,748
Bad debts.....	12,374,380	10,521	*674	3,443	*1,053	--	5,350	86,002
Repairs and maintenance.....	14,270,433	291,837	78,220	52,365	38,531	44,090	78,632	291,949
Depreciation.....	83,564,737	952,917	134,341	305,749	161,105	116,104	235,618	4,188,151
Depletion.....	492,467	*51,061	--	--	*51,061	--	--	296,381
Retirement plans, etc.....	7,742,624	26,202	3,643	3,539	10,564	--	8,457	33,174
Employee benefit programs.....	17,864,037	68,874	18,060	10,608	16,932	*1,220	22,055	197,876
Net loss from other partnerships and fiduciaries.....	24,091,002	316,738	59,102	58,651	195,952	*2,721	*311	331,744
Farm net loss.....	3,722,278	3,326,486	1,505,280	1,742,440	73,688	--	*5,077	*3,070
Net loss, noncapital assets.....	2,254,168	24,943	*995	22,930	*670	2	*346	259,946
Other deductions.....	455,023,911	4,112,496	771,950	1,161,083	739,848	438,659	1,000,957	10,018,298
Net income (less deficit) from trade or business.....	154,485,912	-1,309,517	663,534	-1,283,990	-751,789	61,150	1,579	15,748,135
Net income.....	284,691,823	4,416,985	2,448,934	1,218,699	287,741	176,104	285,508	20,470,256
Deficit.....	130,205,911	5,726,502	1,785,400	2,502,689	1,039,531	114,953	283,929	4,722,121
Portfolio income (less deficit) distributed								
directly to partners.....	188,901,446	1,595,573	502,128	633,496	330,800	5,642	123,506	2,924,009
Interest income.....	70,702,884	260,024	99,205	51,603	93,700	4,403	11,112	420,706
Dividend income.....	31,279,662	39,360	12,715	9,312	10,787	--	6,545	165,881
Royalty income.....	11,665,867	101,191	8,852	57,815	32,378	--	*2,146	2,170,483
Net short-term capital gain (less deficit).....	22,681,210	44,607	14,719	27,039	*1,305	*1,238	*306	14,211
Net long-term capital gain (less deficit).....	49,521,530	1,126,683	348,647	483,791	190,847	--	*103,397	143,229
Other portfolio income (less deficit).....	3,050,294	23,708	*17,990	*3,936	*1,783	--	(³)	9,499
Rental real estate income (less deficit).....	30,541,245	399,431	227,124	97,382	75,575	--	*-650	9,606
Net income.....	77,470,882	481,408	252,209	150,230	76,633	--	*2,336	25,639
Deficit.....	46,929,637	81,978	25,086	*52,848	*1,058	--	*2,987	16,034
Net income (less deficit) from other rental activity.....	-327,646	196,837	182,458	10,681	*-632	*3,032	*1,298	27,350
Net income.....	5,039,003	204,351	186,811	*10,707	*1,133	*3,032	*2,668	27,904
Deficit.....	5,366,649	*7,514	*4,353	26	*1,765	--	*1,370	*554
Total net income (less deficit) ².....	301,398,218	-288,967	1,211,878	-1,053,261	-538,198	68,585	22,029	18,551,660
Net income.....	468,552,382	5,193,172	2,934,803	1,375,786	401,512	181,730	299,341	22,994,866
Deficit.....	167,154,164	5,482,138	1,722,925	2,429,047	939,710	113,144	277,312	4,443,207

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Mining--continued				Utilities	Construction		
	Oil and gas extraction	Other mining	Support activities for mining	Total		Construction of buildings	Heavy and civil engineering construction	
							Total	Utility system construction
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships.....	23,817	2,707	1,536	2,491	140,495	55,086	31,451	1,590
Number of partners.....	431,010	36,531	8,655	55,072	415,581	172,973	116,174	3,824
Total assets.....	121,856,201	15,932,821	2,178,899	144,656,076	154,775,151	88,553,188	55,535,625	2,422,045
Income and deductions from trade or business:								
Total income.....	60,454,013	11,285,928	2,388,943	154,090,898	195,767,896	117,264,598	46,250,671	3,658,369
Business receipts.....	56,010,841	11,000,196	2,325,054	152,019,084	192,116,585	115,457,049	44,684,304	3,609,886
Ordinary income from other partnerships and fiduciaries.....	1,171,111	41,543	(³)	935,641	1,422,549	760,190	652,526	--
Farm net profit.....	*1,909	*789	--	--	*7,430	--	*5,771	--
Net gain, noncapital assets.....	746,654	9,253	3,481	26,376	257,667	142,124	80,621	*2,712
Other income.....	2,523,497	234,146	60,407	1,109,798	1,963,666	905,234	827,449	45,771
Total deductions.....	44,161,206	11,707,599	2,511,943	153,138,428	182,750,133	109,278,314	42,726,436	3,583,486
Cost of sales and operations ¹	28,019,791	8,709,659	1,286,930	122,395,760	147,031,542	90,894,253	35,134,715	2,738,582
Inventory, beginning of year.....	522,789	724,512	*157,846	827,290	29,482,871	18,383,815	10,589,914	*52,197
Purchases.....	20,037,286	2,464,470	*672,772	75,626,284	50,697,962	33,814,499	9,204,871	809,347
Cost of labor.....	379,960	1,195,645	*124,618	271,788	9,769,356	2,706,698	2,335,645	374,439
Additional inventory costs (section 263A).....	*15,124	23,333	3,194	9,225	5,867,391	4,060,775	1,125,110	*82,789
Other costs.....	7,604,905	4,990,263	513,216	47,143,514	81,233,281	51,615,914	21,602,614	1,355,471
Less: Inventory, end of year.....	540,273	688,564	*184,715	1,482,341	30,731,615	19,925,412	10,163,972	*55,652
Salaries and wages.....	717,920	378,523	225,434	1,480,635	6,339,865	2,700,819	1,106,126	182,994
Guaranteed payments to partners.....	85,764	27,994	*32,367	60,981	1,782,079	803,227	175,226	*50,451
Rent paid.....	140,199	67,474	60,063	775,171	713,851	254,281	105,115	17,848
Interest paid.....	903,790	322,687	13,815	3,490,971	2,252,703	1,044,938	979,125	27,372
Taxes and licenses.....	1,387,297	268,682	25,768	815,815	1,101,373	424,160	287,408	31,467
Bad debts.....	74,124	11,449	429	199,166	145,760	64,543	25,400	*4,249
Repairs and maintenance.....	205,857	77,710	8,382	952,716	495,854	130,442	170,265	20,846
Depreciation.....	3,621,957	364,694	201,500	4,463,140	1,621,844	422,990	577,649	129,705
Depletion.....	19,241	275,656	1,484	*117,511	*677	(³)	*677	--
Retirement plans, etc.....	7,989	23,764	*1,420	82,643	120,168	65,630	21,693	*304
Employee benefit programs.....	77,431	99,194	*21,251	222,799	327,842	134,707	59,670	3,550
Net loss from other partnerships and fiduciaries.....	270,227	*57,978	*3,539	274,880	322,791	169,774	131,775	482
Farm net loss.....	*3,070	--	--	--	*2,974	--	*146	--
Net loss, noncapital assets.....	90,399	*9,034	160,514	13,748	104,520	5,392	95,593	*1,128
Other deductions.....	8,536,149	1,013,101	469,048	17,792,492	20,386,290	12,163,157	3,855,852	374,508
Net income (less deficit) from trade or business.....	16,292,807	-421,671	-123,000	952,470	13,017,763	7,986,283	3,524,235	74,883
Net income.....	19,651,211	569,460	249,586	5,223,777	17,794,855	10,123,254	5,445,205	248,857
Deficit.....	3,358,404	991,131	372,586	4,271,307	4,777,092	2,136,971	1,920,970	173,975
Portfolio income (less deficit) distributed								
directly to partners.....	2,849,480	56,578	17,951	693,232	1,697,620	591,895	1,088,543	8,736
Interest income.....	374,704	35,936	10,066	602,939	413,652	175,682	222,465	9,384
Dividend income.....	159,476	*6,135	*271	28,858	110,298	82,545	9,581	*259
Royalty income.....	2,067,306	95,564	*7,613	(³)	*4,361	33	*4,328	--
Net short-term capital gain (less deficit).....	22,306	*-8,095	--	*-2,599	42,338	32,981	8,003	*-83
Net long-term capital gain (less deficit).....	220,741	-77,512	1	64,031	1,122,938	300,647	840,139	*-824
Other portfolio income (less deficit).....	4,948	*4,551	--	3	4,033	*5	*4,027	--
Rental real estate income (less deficit).....	-3,516	13,121	--	305	-11,674	-140,637	121,082	*1
Net income.....	11,434	14,205	--	769	291,077	66,594	215,959	*1
Deficit.....	14,950	*1,084	--	464	302,751	207,231	94,877	--
Net income (less deficit) from other rental activity.....	15,808	9,904	*1,638	*1,648	23,755	323	23,982	100
Net income.....	15,898	10,369	*1,638	*1,648	26,313	2,011	*24,119	100
Deficit.....	*90	*465	--	--	*2,558	*1,687	*138	--
Total net income (less deficit) ².....	18,911,533	-256,461	-103,412	1,586,223	13,562,188	8,104,236	3,909,700	84,627
Net income.....	22,015,408	720,157	259,301	5,718,204	18,465,140	10,373,645	5,835,362	256,546
Deficit.....	3,103,876	976,618	362,714	4,131,981	4,902,952	2,269,409	1,925,662	171,920

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Construction--continued							
	Heavy and civil engineering construction--continued		Special trade contractors					
	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships	27,339	2,523	53,958	10,929	4,395	6,427	16,036	16,171
Number of partners	106,216	6,134	126,434	24,294	9,425	14,546	35,145	43,025
Total assets	45,397,619	7,715,961	10,686,338	2,478,319	1,377,352	2,112,929	1,368,390	3,349,348
Income and deductions from trade or business:								
Total income	24,889,263	17,703,039	32,252,628	6,506,929	3,753,284	5,516,433	6,491,423	9,984,558
Business receipts.....	23,518,722	17,555,696	31,975,232	6,477,931	3,745,088	5,441,714	6,431,938	9,878,560
Ordinary income from other partnerships and fiduciaries.....	650,481	*2,045	*9,832	*8,058	55	--	*1,719	--
Farm net profit.....	*5,771	--	*1,659	*1,659	--	--	--	--
Net gain, noncapital assets.....	19,107	58,802	34,922	6,277	*314	3,747	792	23,793
Other income.....	695,182	86,496	230,984	13,005	7,828	70,972	56,974	82,205
Total deductions	22,115,950	17,026,999	30,745,384	6,006,019	3,543,203	5,402,594	6,008,289	9,785,278
Cost of sales and operations ¹	17,607,075	14,789,059	21,002,573	4,324,965	2,717,585	3,629,084	4,096,695	6,234,243
Inventory, beginning of year.....	10,493,521	44,197	509,141	42,495	17,940	141,888	56,560	250,258
Purchases.....	6,736,707	1,658,817	7,678,591	1,958,989	790,404	1,475,660	1,900,975	1,552,563
Cost of labor.....	*27,018	1,934,188	4,727,013	825,533	750,889	935,733	1,020,341	1,194,517
Additional inventory costs (section 263A).....	875,328	*166,994	681,505	*24,776	*4,774	*15,867	*12,917	623,171
Other costs.....	9,203,210	11,043,933	8,014,753	1,588,220	1,147,703	1,161,140	1,189,097	2,928,594
Less: Inventory, end of year.....	10,049,251	59,069	642,231	115,047	19,124	101,204	90,975	315,882
Salaries and wages.....	441,247	481,885	2,532,920	469,123	226,356	465,922	495,062	876,456
Guaranteed payments to partners.....	91,988	32,787	803,626	142,432	96,498	101,950	255,525	207,220
Rent paid.....	34,716	52,551	354,455	56,387	36,065	72,471	76,881	112,651
Interest paid.....	848,517	103,236	228,640	22,295	17,124	83,068	33,082	73,071
Taxes and licenses.....	173,465	82,476	389,806	60,230	30,630	81,948	81,304	135,694
Bad debts.....	14,576	6,575	55,817	6,118	3,939	5,876	24,002	15,883
Repairs and maintenance.....	87,547	61,872	195,147	23,418	11,066	17,477	17,145	126,040
Depreciation.....	243,319	204,624	621,206	79,869	35,629	88,214	91,627	325,867
Depletion.....	*106	*571	--	--	--	--	--	--
Retirement plans, etc.....	5,509	15,880	32,844	3,787	5,678	4,425	6,054	12,901
Employee benefit programs.....	24,638	31,481	133,465	21,371	14,283	32,184	26,604	39,023
Net loss from other partnerships and fiduciaries.....	117,714	*13,579	*21,242	*25	*144	*16,963	*1,174	*2,936
Farm net loss.....	*146	--	*2,828	--	*2,828	--	--	--
Net loss, noncapital assets.....	92,094	*2,371	3,535	*554	*1,352	*11	*121	*1,496
Other deductions.....	2,333,293	1,148,052	4,367,280	795,444	344,026	803,000	803,012	1,621,797
Net income (less deficit) from trade or business	2,773,313	676,040	1,507,244	500,910	210,081	113,839	483,134	199,279
Net income.....	4,137,385	1,058,964	2,226,396	547,708	263,145	248,064	570,595	596,884
Deficit.....	1,364,072	382,923	719,152	46,798	53,064	134,225	87,460	397,604
Portfolio income (less deficit) distributed								
directly to partners	1,043,287	36,521	17,182	37,373	-49,042	1,609	2,635	24,607
Interest income.....	183,685	29,396	15,505	2,259	5,626	833	2,428	4,360
Dividend income.....	5,436	3,886	18,172	*128	*307	(³)	*59	*17,677
Royalty income.....	*3,935	393	--	--	--	--	--	--
Net short-term capital gain (less deficit).....	*8,428	*-342	*1,353	*830	*8	*776	*-31	*-230
Net long-term capital gain (less deficit).....	837,756	*3,207	-17,848	*34,156	*-54,983	--	*180	*2,800
Other portfolio income (less deficit).....	*4,047	-19	--	--	--	--	--	--
Rental real estate income (less deficit)	120,354	*727	7,881	*1,257	*944	46	*23	*5,611
Net income.....	215,195	*763	*8,524	*1,675	*944	46	*23	*5,836
Deficit.....	94,840	*37	*643	*417	--	--	--	*225
Net income (less deficit) from other rental activity	*842	23,040	*-550	--	*183	--	--	*-733
Net income.....	*980	23,040	*183	--	*183	--	--	--
Deficit.....	*138	--	*733	--	--	--	--	*733
Total net income (less deficit) ²	3,091,611	733,463	1,548,251	504,554	217,142	114,718	485,644	226,194
Net income.....	4,482,075	1,096,741	2,256,132	550,760	267,158	248,575	572,992	616,647
Deficit.....	1,390,464	363,278	707,881	46,206	50,016	133,857	87,348	390,453

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing							
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships.....	40,347	3,508	1,734	256	1,637	*297	2,229	178
Number of partners.....	206,374	19,137	4,560	1,410	4,059	*956	7,697	786
Total assets.....	373,281,769	26,872,853	18,879,629	2,996,572	1,923,784	*739,741	3,992,686	5,135,020
Income and deductions from trade or business:								
Total income.....	518,460,343	52,323,972	16,063,125	4,756,934	5,574,753	*841,412	7,490,997	6,337,958
Business receipts.....	508,521,897	51,905,156	15,731,120	4,685,723	5,317,773	*838,419	7,424,854	6,216,838
Ordinary income from other partnerships and fiduciaries.....	2,509,862	*5,236	3,006	*2,983	*203,838	--	4,289	*517
Farm net profit.....	*1,215	*1,072	*112	--	--	--	--	--
Net gain, noncapital assets.....	876,261	27,887	4,701	1,648	*2,821	*41	6,565	1,660
Other income.....	6,551,109	384,621	324,187	66,580	50,321	*2,953	55,289	118,942
Total deductions.....	498,613,942	50,782,736	15,318,178	4,924,168	5,112,176	*836,802	7,418,535	6,385,476
Cost of sales and operations ¹	395,345,604	39,477,876	9,577,948	4,198,312	3,754,918	*670,348	5,735,573	5,260,147
Inventory, beginning of year.....	34,623,126	4,901,805	1,561,195	466,277	663,470	*66,841	830,592	546,703
Purchases.....	242,631,935	31,447,851	8,461,472	2,718,750	2,520,138	*536,376	3,854,557	2,857,732
Cost of labor.....	21,719,610	2,024,632	190,536	388,177	566,139	*58,963	690,206	550,421
Additional inventory costs (section 263A).....	1,946,860	201,783	*49,685	*9,486	87,258	16,598	139,198	91,339
Other costs.....	131,447,148	5,813,937	932,166	1,090,273	549,816	*69,168	994,168	1,931,574
Less: Inventory, end of year.....	37,023,075	4,912,132	1,617,106	474,650	631,903	*77,599	773,148	717,623
Salaries and wages.....	18,482,656	1,658,620	1,153,244	158,799	411,688	*30,134	438,646	281,132
Guaranteed payments to partners.....	952,891	78,592	*13,820	*16,847	*17,129	*8,938	104,269	*6,848
Rent paid.....	2,752,043	269,462	328,900	26,447	67,211	*11,968	47,359	42,994
Interest paid.....	4,502,578	366,058	263,584	78,518	52,727	*22,370	92,391	115,478
Taxes and licenses.....	6,766,456	271,229	168,054	12,659	42,446	*4,288	74,856	57,244
Bad debts.....	507,884	51,263	10,654	14,379	6,094	*468	11,988	5,669
Repairs and maintenance.....	1,804,480	254,891	42,294	11,100	8,998	*600	48,823	38,376
Depreciation.....	10,318,539	969,593	388,505	114,666	41,185	*6,274	187,856	115,501
Depletion.....	22,948	17	--	--	--	--	*1,446	--
Retirement plans, etc.....	1,487,702	153,383	94,250	*6,764	5,949	889	8,674	9,562
Employee benefit programs.....	2,544,555	301,198	116,788	11,328	34,924	*5,974	42,728	36,913
Net loss from other partnerships and fiduciaries	987,358	22,807	*195,855	*2,454	1,467	--	*368	*3,186
Farm net loss	*19,102	--	*19,102	--	--	--	--	--
Net loss, noncapital assets	101,052	2,790	1,347	(³)	(³)	63	*1,045	347
Other deductions	52,018,092	6,904,957	2,943,833	271,895	667,440	*74,487	622,515	412,079
Net income (less deficit) from trade or business:	19,846,402	1,541,237	744,947	-167,234	462,577	*4,610	72,462	-47,519
Net income.....	33,715,206	2,135,004	1,109,386	89,861	603,926	*26,574	313,382	151,762
Deficit.....	13,868,804	593,767	364,439	257,096	141,349	*21,964	240,921	199,280
Portfolio income (less deficit) distributed								
directly to partners.....	4,377,121	286,001	77,770	20,093	13,621	14,963	6,833	20,311
Interest income.....	1,190,706	38,202	71,000	6,520	3,070	9,464	4,690	3,981
Dividend income.....	1,745,363	159,174	*3,140	*25,706	*20	--	*591	*10,027
Royalty income.....	882,465	45,019	3,630	--	*10,871	5,152	*75	230
Net short-term capital gain (less deficit).....	24,015	182	--	*38	--	--	*349	11
Net long-term capital gain (less deficit).....	525,906	43,369	(³)	-12,171	-341	346	*1,064	*5,850
Other portfolio income (less deficit).....	8,666	*55	--	--	--	--	65	*212
Rental real estate income (less deficit).....	34,628	10,377	*598	*206	--	--	*907	886
Net income.....	44,598	12,008	*598	*206	--	--	*907	886
Deficit.....	9,970	*1,631	--	--	--	--	--	--
Net income (less deficit) from other rental activity	465,051	2,037	229,421	--	--	--	*311	804
Net income.....	466,529	2,037	229,421	--	--	--	*311	804
Deficit.....	*1,477	--	--	--	--	--	--	--
Total net income (less deficit) ².....	24,173,281	1,796,100	1,052,736	-134,803	476,539	*19,227	79,099	-31,379
Net income.....	37,246,971	2,345,817	1,411,290	115,445	612,843	*40,412	317,209	155,342
Deficit.....	13,073,689	549,717	358,554	250,248	136,304	*21,185	238,110	186,721

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing--continued							
	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of partnerships	3,476	365	2,490	1,500	2,471	436	4,317	3,310
Number of partners	9,700	8,414	68,211	7,970	5,478	2,651	13,177	9,931
Total assets	3,414,037	101,102,844	87,776,973	12,227,472	5,274,169	14,869,625	9,185,549	17,545,327
Income and deductions from trade or business:								
Total income	4,628,984	166,862,026	89,060,538	14,260,372	6,634,124	18,482,374	12,983,634	16,695,766
Business receipts.....	4,516,562	165,776,436	85,933,305	14,022,600	6,327,951	17,747,185	12,829,454	16,261,623
Ordinary income from other partnerships and fiduciaries.....	*10,515	298,566	1,669,897	8,119	*86,383	*60,654	*3,126	*41,615
Farm net profit.....	--	--	--	--	--	32	--	--
Net gain, noncapital assets.....	15,038	97,159	395,965	61,396	68,788	117,953	9,204	17,379
Other income.....	86,869	689,865	1,061,371	168,256	151,002	556,550	141,850	375,149
Total deductions	4,632,113	163,868,896	79,639,972	14,153,248	6,340,296	18,625,310	12,860,317	15,004,572
Cost of sales and operations ¹	2,616,322	142,114,869	58,173,545	11,049,789	4,734,919	16,168,224	9,725,816	10,358,737
Inventory, beginning of year.....	264,488	3,069,014	6,682,767	1,308,258	630,749	2,241,935	1,300,206	2,767,792
Purchases.....	1,427,291	79,808,409	38,454,395	6,918,869	2,282,645	10,610,383	5,497,201	7,119,879
Cost of labor.....	421,830	371,921	2,169,880	1,393,211	604,265	1,594,515	1,758,288	1,141,120
Additional inventory costs (section 263A).....	27,804	449,086	138,278	103,858	127,721	22,879	79,794	82,042
Other costs.....	742,755	61,755,682	18,040,298	2,718,467	1,816,201	3,956,445	2,447,785	1,677,052
Less: Inventory, end of year.....	267,846	3,339,243	7,312,072	1,392,875	726,663	2,257,932	1,357,458	2,429,148
Salaries and wages.....	604,104	1,254,966	3,758,159	662,726	402,871	386,428	805,069	1,296,995
Guaranteed payments to partners.....	32,869	*58,619	77,001	29,497	*8,147	*20,568	152,646	65,900
Rent paid.....	125,836	405,273	446,087	72,100	52,709	125,877	106,813	127,585
Interest paid.....	108,960	387,022	994,521	413,973	71,259	328,594	176,981	182,770
Taxes and licenses.....	68,335	4,723,759	404,090	78,961	59,458	63,804	117,166	182,682
Bad debts.....	5,939	23,462	80,541	29,255	18,453	43,669	22,232	58,808
Repairs and maintenance.....	35,896	450,435	418,821	47,381	42,681	52,296	64,272	56,021
Depreciation.....	150,763	2,684,766	2,661,505	259,387	244,060	322,526	237,365	354,136
Depletion.....	--	*1,161	1,417	--	18,907	--	--	--
Retirement plans, etc.....	13,671	458,921	262,375	22,782	14,616	23,470	31,793	51,129
Employee benefit programs.....	36,170	292,117	467,486	116,314	38,694	80,491	113,350	182,289
Net loss from other partnerships and fiduciaries.....	1,475	*257,297	100,127	*113,685	*10,337	*8,816	*22,834	7,815
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*4,056	14,538	12,689	*2,264	*328	5,522	2,772	*624
Other deductions.....	827,717	10,741,691	11,781,608	1,255,133	622,857	995,025	1,281,207	2,079,081
Net income (less deficit) from trade or business	-3,129	2,993,130	9,420,566	107,124	293,829	-142,936	123,317	1,691,194
Net income.....	289,419	5,157,920	11,976,350	557,220	550,875	883,031	701,282	2,254,527
Deficit.....	292,548	2,164,790	2,555,784	450,097	257,047	1,025,967	577,964	563,333
Portfolio income (less deficit) distributed								
directly to partners	160,894	1,617,057	1,203,668	86,457	11,404	88,050	68,026	189,688
Interest income.....	41,868	289,344	229,341	14,974	10,114	56,682	31,875	146,084
Dividend income.....	*241	1,188,027	269,794	*22,728	*114	29,376	*67	*11,719
Royalty income.....	713	*5,074	526,169	*13,812	*1,043	*1,984	*371	9,589
Net short-term capital gain (less deficit).....	-35	*7,562	-699	--	-29	-61	*153	-65
Net long-term capital gain (less deficit).....	*118,107	127,050	171,136	*34,944	*163	92	*35,560	*22,230
Other portfolio income (less deficit).....	--	--	7,928	--	--	-23	--	130
Rental real estate income (less deficit)	*1,962	*-5,525	*206	52	*296	130	11,512	*1,522
Net income.....	*1,962	*470	*206	52	*296	361	11,512	*1,522
Deficit.....	--	5,995	--	--	--	231	--	--
Net income (less deficit) from other rental activity	*146	182,887	*9,275	*1,158	*1,089	*766	*38	27,922
Net income.....	*146	182,887	*9,275	*1,158	*1,211	*846	*38	27,922
Deficit.....	--	--	--	--	122	*80	--	--
Total net income (less deficit) ²	41,800	4,652,936	10,463,278	159,847	306,484	-54,020	167,180	1,888,161
Net income.....	318,399	6,721,632	12,804,479	605,310	562,166	903,078	722,638	2,395,287
Deficit.....	276,599	2,068,696	2,341,201	445,462	255,682	957,098	555,458	507,126

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing--continued					Wholesale trade		
	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships.....	1,795	1,368	844	1,739	6,396	43,715	23,283	17,878
Number of partners.....	8,123	9,490	2,734	4,968	16,924	142,129	67,315	67,951
Total assets.....	15,482,347	5,893,721	18,394,977	1,865,096	19,709,345	83,717,440	35,174,128	47,863,953
Income and deductions from trade or business:								
Total income.....	26,509,797	7,565,602	29,876,705	2,472,449	29,038,822	298,177,075	70,309,449	224,151,993
Business receipts.....	25,925,511	7,135,613	29,000,360	2,449,022	28,476,390	293,448,507	68,475,158	221,334,580
Ordinary income from other partnerships and fiduciaries.....	--	*80,133	*8,849	*3,902	*18,236	227,004	15,976	206,483
Farm net profit.....	--	--	--	--	--	*140	*140	--
Net gain, noncapital assets.....	*6,946	*6,068	29,037	*136	5,866	75,734	30,913	44,762
Other income.....	577,340	343,788	838,458	19,389	538,329	4,425,690	1,787,262	2,566,168
Total deductions.....	27,516,001	7,371,748	28,983,249	2,375,279	26,464,871	290,135,853	67,167,242	219,417,722
Cost of sales and operations ¹	21,049,326	5,000,198	24,882,580	1,671,071	19,125,088	256,052,356	53,455,520	199,642,780
Inventory, beginning of year.....	1,523,773	933,121	2,178,924	171,585	2,513,630	15,960,612	7,992,936	7,937,230
Purchases.....	8,807,909	3,222,570	15,649,320	1,020,252	9,415,936	228,002,192	48,645,051	176,654,438
Cost of labor.....	1,936,467	578,042	2,216,173	379,253	2,685,572	1,626,437	1,140,098	469,784
Additional inventory costs (section 263A).....	73,390	54,499	33,302	*8,009	150,851	742,022	245,144	479,967
Other costs.....	10,593,298	1,223,555	7,501,713	296,037	7,296,759	27,185,825	3,936,490	23,031,419
Less: Inventory, end of year.....	1,885,512	1,011,590	2,696,852	204,065	2,937,660	17,464,874	8,504,340	8,930,059
Salaries and wages.....	1,908,709	613,838	1,322,231	118,889	1,215,408	10,003,709	3,852,590	6,020,849
Guaranteed payments to partners.....	41,667	47,360	58,871	*33,557	79,747	727,073	405,125	305,581
Rent paid.....	138,588	50,706	115,115	28,368	162,644	1,502,259	676,013	803,584
Interest paid.....	267,492	116,238	178,484	23,425	261,734	1,029,621	406,673	603,475
Taxes and licenses.....	95,572	58,808	111,871	17,897	153,276	1,223,236	440,066	769,954
Bad debts.....	24,733	15,572	16,517	*2,823	65,365	323,713	164,444	155,117
Repairs and maintenance.....	70,034	19,419	81,576	3,488	57,078	458,459	174,018	280,319
Depreciation.....	521,525	123,410	338,282	40,600	556,634	1,423,095	549,988	855,508
Depletion.....	--	--	--	--	--	*534	--	*534
Retirement plans, etc.....	104,212	27,075	55,564	*4,374	138,249	263,817	108,066	153,995
Employee benefit programs.....	279,767	97,233	157,061	4,431	129,297	913,638	307,452	594,819
Net loss from other partnerships and fiduciaries.....	202,038	*8,123	*26,711	--	*1,962	160,846	15,588	141,671
Farm net loss.....	--	--	--	--	--	*2,330	*1,969	*361
Net loss, noncapital assets.....	*27,598	*353	15,016	71	9,629	20,309	17,558	2,429
Other deductions.....	2,784,740	1,193,414	1,623,370	426,285	4,508,758	16,030,860	6,592,174	9,086,748
Net income (less deficit) from trade or business.....	-1,006,204	193,855	893,456	97,170	2,573,951	8,041,221	3,142,206	4,734,271
Net income.....	992,865	578,653	1,681,211	159,326	3,502,633	10,676,458	4,408,806	6,028,328
Deficit.....	1,999,069	384,798	787,755	*62,156	928,682	2,635,237	1,266,600	1,294,057
Portfolio income (less deficit) distributed								
directly to partners.....	236,043	12,131	61,134	6,252	196,726	354,209	197,757	154,657
Interest income.....	107,771	12,572	59,953	5,543	47,659	140,685	72,867	66,027
Dividend income.....	994	*169	*20,636	709	*2,132	14,603	12,306	2,297
Royalty income.....	97,574	628	*1,623	--	*158,909	49,945	*22,566	*27,378
Net short-term capital gain (less deficit).....	18,011	*201	30	--	-1,231	349	*2,167	-1,818
Net long-term capital gain (less deficit).....	11,693	*-1,037	*-21,406	--	*-10,743	148,522	87,851	60,667
Other portfolio income (less deficit).....	--	--	298	--	--	106	--	106
Rental real estate income (less deficit).....	*4,850	*1,786	*-1,270	--	6,135	18,047	13,497	4,550
Net income.....	*4,850	*1,803	--	--	*6,961	19,119	13,742	5,377
Deficit.....	--	*18	*1,270	--	827	*1,072	*245	*827
Net income (less deficit) from other rental activity.....	9,404	--	*-795	226	363	467	-32	460
Net income.....	9,404	--	*327	226	516	14,183	*9,169	*4,975
Deficit.....	--	--	1,122	--	153	*13,716	*9,201	*4,515
Total net income (less deficit) ².....	-785,611	209,009	973,901	103,648	2,789,149	8,265,074	3,263,411	4,835,089
Net income.....	997,156	587,265	1,752,442	164,974	3,713,788	10,860,611	4,511,390	6,109,327
Deficit.....	1,782,767	378,256	778,541	*61,326	924,639	2,595,537	1,247,978	1,274,237

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Wholesale trade--continued	Retail trade						
	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships.....	2,555	127,303	15,247	6,239	2,275	5,718	15,719	4,621
Number of partners.....	6,863	414,185	36,545	15,511	5,608	14,846	37,995	11,189
Total assets.....	679,359	90,205,437	25,109,176	2,972,864	6,456,193	3,291,413	11,134,593	2,482,854
Income and deductions from trade or business:								
Total income.....	3,715,633	280,490,594	88,517,072	7,785,505	29,231,297	9,326,149	45,585,329	6,499,986
Business receipts.....	3,638,768	274,481,910	86,842,717	7,594,941	29,106,400	9,225,156	43,943,133	6,453,646
Ordinary income from other partnerships and fiduciaries.....	4,546	175,115	1,929	(³)	--	2,954	*7,748	*4,330
Farm net profit.....	--	*284	--	--	--	*113	--	--
Net gain, noncapital assets.....	*59	191,426	67,263	*4,171	*1,187	16,360	46,208	*319
Other income.....	72,259	5,641,859	1,605,163	186,392	123,710	81,566	1,588,241	41,690
Total deductions.....	3,550,889	277,416,770	87,748,454	7,670,485	28,655,270	9,214,012	45,712,022	6,587,343
Cost of sales and operations ¹	2,954,055	215,417,247	75,208,400	4,624,548	22,037,281	6,797,968	33,833,100	4,528,478
Inventory, beginning of year.....	30,445	27,913,789	12,288,773	868,917	2,503,522	1,182,163	2,403,821	492,973
Purchases.....	2,702,703	198,656,923	71,857,914	4,097,005	19,891,892	6,622,261	32,749,772	4,093,847
Cost of labor.....	*16,554	1,918,580	613,523	139,496	180,581	90,123	363,151	*15,042
Additional inventory costs (section 263A).....	*16,911	351,613	93,508	65,957	1,810	*12,555	44,385	*3,769
Other costs.....	217,916	17,293,286	4,639,081	470,247	2,187,875	212,584	658,902	536,836
Less: Inventory, end of year.....	30,475	30,945,084	14,333,968	1,017,074	2,728,400	1,321,717	2,386,932	613,986
Salaries and wages.....	130,271	19,657,823	4,677,327	716,044	1,844,819	926,371	4,804,999	769,312
Guaranteed payments to partners.....	*16,366	886,084	201,646	45,106	53,778	90,463	91,466	98,252
Rent paid.....	22,663	5,444,605	905,718	483,887	612,097	208,438	822,626	144,958
Interest paid.....	19,473	2,082,830	504,563	76,734	79,489	51,935	415,131	46,046
Taxes and licenses.....	13,216	3,061,577	662,443	126,771	287,703	130,489	669,991	90,042
Bad debts.....	4,153	549,376	67,841	41,472	36,132	16,653	21,472	22,410
Repairs and maintenance.....	4,123	1,202,900	194,086	50,056	139,628	69,207	274,256	18,241
Depreciation.....	17,598	3,509,808	523,430	68,443	319,275	160,044	786,308	81,121
Depletion.....	--	*333	--	--	--	--	--	--
Retirement plans, etc.....	*1,756	219,592	23,411	4,672	*2,618	14,042	83,589	18,218
Employee benefit programs.....	*11,368	1,437,997	308,016	39,151	119,588	47,655	507,523	28,553
Net loss from other partnerships and fiduciaries.....	*3,587	42,259	1,184	*3,821	--	3,368	*9,998	1,132
Farm net loss.....	--	*3,976	--	--	--	--	*3,952	--
Net loss, noncapital assets.....	322	44,484	7,806	--	*7,150	*408	8,487	*3,233
Other deductions.....	351,939	23,855,880	4,462,584	1,389,780	3,115,713	696,972	3,379,127	737,349
Net income (less deficit) from trade or business.....	164,743	3,073,824	768,618	115,020	576,027	112,137	-126,693	-87,357
Net income.....	239,324	7,662,431	1,456,520	401,419	722,096	280,097	640,205	275,629
Deficit.....	74,580	4,588,606	687,902	286,400	146,069	167,960	766,898	362,986
Portfolio income (less deficit) distributed								
directly to partners.....	1,795	410,981	87,584	3,125	36,238	9,296	191,781	28,526
Interest income.....	1,791	169,908	38,178	3,022	868	5,192	37,509	2,842
Dividend income.....	--	116,327	648	*103	(³)	*1,477	111,598	*1
Royalty income.....	--	*1,411	--	--	--	*141	225	--
Net short-term capital gain (less deficit).....	(³)	-866	*-3,629	--	--	*371	*-625	--
Net long-term capital gain (less deficit).....	4	123,490	52,166	--	*35,369	*1,641	43,074	*25,683
Other portfolio income (less deficit).....	--	*710	*221	--	--	*475	--	--
Rental real estate income (less deficit).....	--	57,264	3,058	*-439	*-177	*1,658	14,339	--
Net income.....	--	76,949	4,998	98	--	*1,658	15,278	--
Deficit.....	--	19,685	*1,940	*537	*177	--	*939	--
Net income (less deficit) from other rental activity.....	39	56,698	*-3,022	--	10,727	--	7,165	--
Net income.....	39	59,848	*91	--	10,727	--	7,202	--
Deficit.....	--	*3,149	*3,113	--	--	--	*37	--
Total net income (less deficit) ².....	166,573	3,476,143	807,701	117,706	587,446	121,079	44,144	-84,515
Net income.....	239,895	7,869,563	1,483,402	403,450	733,006	284,840	666,186	276,359
Deficit.....	73,321	4,393,420	675,701	285,745	145,560	163,762	622,042	360,873

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Retail trade--continued						Transportation and warehousing	
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of partnerships.....	5,739	9,652	13,271	3,002	26,222	19,599	29,886	5,763
Number of partners.....	16,195	21,345	28,977	7,522	58,733	159,719	577,150	15,972
Total assets.....	8,417,111	2,679,088	2,012,086	4,313,861	4,802,356	16,533,843	104,105,394	5,240,602
Income and deductions from trade or business:								
Total income.....	31,193,204	9,045,344	4,316,320	9,425,196	9,971,538	29,593,655	72,170,820	3,587,223
Business receipts.....	30,827,662	8,828,384	3,919,438	8,815,860	9,772,901	29,151,671	69,760,872	3,470,766
Ordinary income from other partnerships and fiduciaries.....	*2,246	--	--	256	*599	*155,053	970,164	*25,607
Farm net profit.....	--	--	--	--	--	*171	--	--
Net gain, noncapital assets.....	34,935	*823	*3,984	*50	4,529	11,596	327,390	48,016
Other income.....	328,361	216,137	392,897	609,029	193,508	275,164	1,112,395	42,834
Total deductions.....	31,010,299	8,770,410	4,302,458	8,954,039	9,828,884	28,963,094	70,530,813	4,876,643
Cost of sales and operations ¹	26,903,713	5,156,917	2,443,039	5,669,106	6,485,985	21,728,710	44,610,095	1,905,658
Inventory, beginning of year.....	495,155	1,332,113	744,340	1,561,667	2,190,147	1,850,198	807,059	*150,869
Purchases.....	21,122,553	4,763,109	2,205,834	5,539,645	6,252,300	19,460,791	17,863,708	*324,789
Cost of labor.....	222,045	*1,597	*41,402	*9,858	102,163	139,599	1,916,722	*76,839
Additional inventory costs (section 263A).....	7,361	13,895	*11,166	27,142	18,691	51,375	177,559	*39,398
Other costs.....	5,392,484	292,114	287,296	67,413	330,548	2,217,907	24,544,196	1,434,232
Less: Inventory, end of year.....	510,655	1,245,910	850,799	1,536,618	2,407,864	1,991,159	864,080	*159,598
Salaries and wages.....	1,181,730	616,695	518,364	1,084,517	905,048	1,612,599	4,491,535	450,077
Guaranteed payments to partners.....	25,369	46,558	19,967	*9,190	73,970	130,319	245,917	*5,850
Rent paid.....	335,157	526,817	314,328	374,538	537,651	178,392	1,288,078	75,437
Interest paid.....	248,412	52,978	46,788	79,194	112,766	368,794	2,142,576	121,917
Taxes and licenses.....	315,376	131,982	95,063	193,391	163,020	195,308	1,024,542	58,330
Bad debts.....	14,515	35,730	91,434	12,071	27,071	162,576	70,815	13,044
Repairs and maintenance.....	170,695	34,753	26,359	46,138	49,411	130,069	863,419	177,875
Depreciation.....	532,558	103,008	128,951	205,312	127,118	474,240	4,802,025	849,342
Depletion.....	--	--	--	--	*333	--	--	--
Retirement plans, etc.....	6,349	6,380	*8,682	*5,663	4,777	41,191	84,152	*2,868
Employee benefit programs.....	58,986	39,404	24,978	58,110	31,770	174,263	407,480	27,663
Net loss from other partnerships and fiduciaries.....	*275	--	--	--	*2,370	*20,111	83,294	*39,286
Farm net loss.....	24	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*528	*273	90	406	*47	16,056	19,375	*12,824
Other deductions.....	1,216,612	2,018,913	584,414	1,216,404	1,307,547	3,730,466	10,397,511	1,136,473
Net income (less deficit) from trade or business.....	182,905	274,934	13,862	471,156	142,654	630,561	1,640,007	-1,289,421
Net income.....	452,814	476,997	257,303	665,452	637,806	1,396,094	5,307,143	144,593
Deficit.....	269,909	202,062	243,441	194,296	495,152	765,533	3,667,136	1,434,014
Portfolio income (less deficit) distributed								
directly to partners.....	13,142	10,399	12,364	4,214	9,259	5,053	112,873	28,988
Interest income.....	9,031	6,299	2,765	4,052	11,058	49,092	205,789	26,712
Dividend income.....	294	*13	24	*466	*1,665	*37	222,841	*835
Royalty income.....	--	*682	--	--	217	146	1,173	--
Net short-term capital gain (less deficit).....	*1,049	--	--	*180	*536	*2,685	*138	--
Net long-term capital gain (less deficit).....	2,768	*3,405	*9,574	*125	-3,144	*46,921	-317,661	*1,441
Other portfolio income (less deficit).....	--	--	--	--	--	14	868	--
Rental real estate income (less deficit).....	33,606	*3,246	*-105	175	2,396	*-493	110,009	*-5,908
Net income.....	38,688	*3,246	*295	175	12,014	*500	115,917	--
Deficit.....	*5,082	--	*401	--	*9,617	*993	*5,908	*5,908
Net income (less deficit) from other rental activity.....	15,244	*1,331	--	*4,371	*4,482	16,401	-264,622	*-243,800
Net income.....	15,244	*1,331	--	*4,371	*4,482	16,401	40,574	*19,504
Deficit.....	--	--	--	--	--	--	305,196	*263,304
Total net income (less deficit) ².....	241,080	286,505	16,546	480,221	162,472	695,759	1,916,066	-1,511,581
Net income.....	492,848	486,464	259,970	671,326	653,877	1,457,836	5,801,285	165,089
Deficit.....	251,768	199,959	243,423	191,105	491,405	762,077	3,885,219	1,676,670

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Transportation and warehousing--continued							
	Water transportation	Truck transportation	Other 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.....	1,041	11,802	1,892	299	*956	3,577	1,797	2,759
Number of partners.....	5,768	27,075	4,318	496,775	*2,663	12,765	3,771	8,043
Total assets.....	3,522,417	2,391,023	533,138	79,873,996	*432,843	3,829,763	113,575	8,168,036
Income and deductions from trade or business:								
Total income.....	3,646,116	9,727,898	1,259,705	38,183,420	*271,191	8,696,705	1,095,167	5,703,395
Business receipts.....	3,340,997	9,244,181	1,241,805	37,156,216	*263,319	8,510,195	1,094,234	5,439,160
Ordinary income from other partnerships and fiduciaries.....	*4,285	883	--	768,988	--	4,866	--	*165,535
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*99,615	34,454	*15,051	42,578	--	87,341	--	*335
Other income.....	201,218	448,381	*2,850	215,638	*7,872	94,303	*933	98,366
Total deductions.....	3,442,295	9,394,683	1,265,427	36,568,700	*407,526	8,113,371	1,061,193	5,400,977
Cost of sales and operations ¹	1,398,115	3,992,548	*328,190	28,814,652	*43,721	4,805,713	656,851	2,664,647
Inventory, beginning of year.....	*21,865	*18,950	1,785	57,650	*4,491	450,924	*2,220	98,305
Purchases.....	*277,888	1,030,925	*3,314	12,147,956	*21,311	1,612,757	*229,382	2,215,387
Cost of labor.....	*100,369	420,979	*159,584	688	*17,659	930,907	*116,893	*92,804
Additional inventory costs (section 263A).....	*10,145	*49,778	--	--	--	2,707	*74,972	*561
Other costs.....	1,025,134	2,487,881	*164,815	16,665,841	*5,686	2,192,002	*237,235	331,371
Less: Inventory, end of year.....	*42,920	*15,964	1,309	57,483	*5,426	503,750	*3,850	73,780
Salaries and wages.....	355,929	1,375,581	269,030	234,124	*64,541	1,066,311	110,041	565,902
Guaranteed payments to partners.....	*5,355	77,336	*21,928	*27,363	--	76,645	*9,602	*21,839
Rent paid.....	74,006	337,112	43,761	146,532	*35,394	203,268	25,903	346,664
Interest paid.....	117,940	81,920	29,731	1,627,492	*15,527	52,861	1,475	93,713
Taxes and licenses.....	65,906	199,263	43,509	369,102	*11,888	114,633	8,702	153,209
Bad debts.....	*13,285	16,969	*1,608	8,079	--	8,036	*1,941	7,855
Repairs and maintenance.....	107,505	218,866	29,441	170,369	*20,224	59,735	*2,144	77,259
Depreciation.....	302,145	426,330	65,776	2,594,113	*51,488	189,441	22,078	301,312
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	20,666	11,817	*4,675	*14,731	*2,205	16,713	*974	9,503
Employee benefit programs.....	82,804	64,466	28,312	49,523	*4,160	100,626	*4,954	44,973
Net loss from other partnerships and fiduciaries.....	7,823	*703	--	*35,145	--	*249	--	87
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	10	*412	209	*5,871	--	--	--	*48
Other deductions.....	890,805	2,591,361	399,257	2,471,604	*158,377	1,419,139	216,529	1,113,967
Net income (less deficit) from trade or business.....	203,821	333,215	-5,721	1,614,720	*-136,334	583,334	33,974	302,418
Net income.....	461,049	482,912	38,582	2,713,214	*2,595	797,713	57,518	608,970
Deficit.....	*257,227	149,697	44,303	1,098,493	*138,929	214,379	*23,544	306,551
Portfolio income (less deficit) distributed directly to partners.....	21,483	9,131	*173	-28,327	*279	44,340	*17,740	19,065
Interest income.....	19,669	4,894	*186	128,875	*247	13,428	*403	11,375
Dividend income.....	*1,849	*608	6	205,959	*32	*1,371	--	*12,181
Royalty income.....	--	--	--	185	--	988	--	--
Net short-term capital gain (less deficit).....	*17	*-18	-1	1,227	--	*-1,363	--	(³)
Net long-term capital gain (less deficit).....	-52	*3,647	-18	-364,914	--	*29,389	*17,337	*-4,490
Other portfolio income (less deficit).....	--	--	--	341	--	528	--	--
Rental real estate income (less deficit).....	*399	228	83	5,194	--	*7,151	--	*102,862
Net income.....	*399	228	83	5,194	--	*7,151	--	*102,862
Deficit.....	--	--	--	--	--	--	--	--
Net income (less deficit) from other rental activity.....	--	*1,376	--	*14,871	*-13,469	*2,844	--	*-26,443
Net income.....	--	*1,376	--	*14,871	--	*3,987	--	*835
Deficit.....	--	--	--	--	*13,469	1,143	--	*27,279
Total net income (less deficit) ².....	225,739	340,321	-5,446	1,970,145	*-149,524	609,642	34,377	402,393
Net income.....	473,304	489,722	38,642	3,029,680	*2,595	814,058	57,829	730,366
Deficit.....	*247,565	149,401	44,088	1,059,535	*152,119	204,416	*23,453	327,974

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Information							
	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting	Telecommunications	Internet service providers, Web search portals and data processing services	Other information services
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	31,804	7,735	8,744	2,045	*291	4,996	5,659	2,333
Number of partners.....	369,701	26,456	37,574	98,368	*649	177,535	21,766	7,353
Total assets.....	390,776,899	20,115,140	70,510,454	104,096,874	*68,120	188,368,899	4,543,988	3,073,424
Income and deductions from trade or business:								
Total income.....	170,244,188	17,153,913	22,888,824	34,690,558	*42,090	86,900,687	3,750,238	4,817,877
Business receipts.....	161,757,098	16,690,609	19,946,044	33,358,716	*42,016	83,370,206	3,568,847	4,780,659
Ordinary income from other partnerships and fiduciaries.....	3,152,536	*125,377	1,001,810	363,913	--	1,628,834	*2,669	*29,933
Farm net profit.....	30	--	--	17	--	13	--	--
Net gain, noncapital assets.....	544,912	20,729	*72,787	192,118	--	250,200	*6,280	*2,798
Other income.....	4,789,611	317,198	1,868,183	775,793	*74	1,651,434	172,443	4,486
Total deductions.....	171,807,368	14,957,729	22,674,066	34,883,233	*130,350	91,314,737	3,893,352	3,953,900
Cost of sales and operations ¹	33,516,911	3,819,704	7,442,021	3,384,109	*2,464	17,924,076	448,379	496,157
Inventory, beginning of year.....	4,507,602	327,913	2,875,154	*33,999	--	1,240,754	*28,555	*1,228
Purchases.....	11,573,307	1,052,096	859,622	6,772	--	9,457,133	63,151	*134,533
Cost of labor.....	925,284	446,943	166,570	*67,657	--	86,569	*48,758	*108,787
Additional inventory costs (section 263A).....	196,269	28,044	*13,243	*37,386	*2,141	115,455	--	--
Other costs.....	20,912,424	2,312,236	6,385,579	3,262,862	*323	8,358,265	337,086	256,073
Less: Inventory, end of year.....	4,665,337	347,527	2,924,674	*24,567	--	1,334,100	*30,006	*4,464
Salaries and wages.....	15,988,363	2,978,029	1,865,846	3,535,258	*17,337	5,706,038	860,604	1,025,251
Guaranteed payments to partners.....	462,743	109,942	82,958	50,684	*4,114	58,583	99,864	56,597
Rent paid.....	5,404,757	260,600	479,337	597,513	*1,598	3,731,527	157,402	176,780
Interest paid.....	8,055,530	278,368	774,151	2,840,860	*666	4,026,399	76,886	58,199
Taxes and licenses.....	2,867,307	305,058	271,437	460,471	*1,569	1,634,764	60,220	133,788
Bad debts.....	3,107,063	253,603	185,258	274,403	*433	2,345,410	37,980	9,975
Repairs and maintenance.....	1,328,421	97,205	123,850	196,296	*49	768,531	58,253	84,236
Depreciation.....	21,015,270	433,145	1,422,624	4,141,977	*4,563	14,309,240	334,761	368,961
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	672,768	102,214	173,435	97,427	--	217,753	*54,754	27,185
Employee benefit programs.....	1,361,927	286,235	150,564	264,128	*2,524	516,361	79,592	62,521
Net loss from other partnerships and fiduciaries	4,496,191	19,707	625,730	562,003	--	3,238,423	*5,831	*44,496
Farm net loss	*190	--	--	*190	--	--	--	--
Net loss, noncapital assets	436,371	4,410	*29,866	95,224	--	299,436	732	6,703
Other deductions	73,093,557	6,009,509	9,046,988	18,382,688	*95,031	36,538,197	1,618,093	1,403,051
Net income (less deficit) from trade or business	-1,563,180	2,196,184	214,758	-192,676	*-88,260	-4,414,050	-143,114	863,977
Net income.....	18,274,744	3,023,125	2,498,316	4,943,966	*219	6,013,148	690,423	1,105,547
Deficit.....	19,837,925	826,941	2,283,558	5,136,641	*88,479	10,427,198	833,538	241,570
Portfolio income (less deficit) distributed								
directly to partners.....	3,635,329	205,337	1,168,018	1,335,879	--	809,704	18,247	98,144
Interest income.....	1,349,641	40,467	147,288	349,612	--	786,790	18,161	7,323
Dividend income.....	152,314	1,047	102,051	552	--	47,825	--	*839
Royalty income.....	1,511,080	21,764	895,107	7,320	--	586,530	--	360
Net short-term capital gain (less deficit).....	9,608	*370	*4,167	*-1,066	--	*5,785	--	*352
Net long-term capital gain (less deficit).....	612,076	141,226	19,259	979,461	--	-617,226	*86	*89,271
Other portfolio income (less deficit).....	*611	464	*147	(³)	--	--	--	--
Rental real estate income (less deficit).....	5,746	*3,457	5,084	*4,156	--	*-6,950	--	--
Net income.....	14,308	*3,457	*5,905	*4,194	--	*752	--	--
Deficit.....	*8,562	--	*822	39	--	*7,702	--	--
Net income (less deficit) from other rental activity	-258,373	940	*4,322	4,072	--	-268,239	*417	*115
Net income.....	269,503	940	*4,322	4,072	--	259,637	*417	*115
Deficit.....	527,876	--	--	--	--	527,876	--	(³)
Total net income (less deficit) ².....	1,197,837	2,264,322	1,368,756	173,036	*-88,260	-3,268,094	-124,536	872,613
Net income.....	19,945,085	3,076,462	2,840,946	5,148,063	*219	7,063,217	704,721	1,111,458
Deficit.....	18,747,248	812,140	1,472,190	4,975,026	*88,479	10,331,311	829,257	238,844

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Finance and insurance							Real estate and rental and leasing
	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation	Securities, commodities contracts, and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships.....	258,990	126	9,829	3,002	201,756	9,402	34,875	1,081,354
Number of partners.....	3,089,160	402	42,925	12,561	2,672,848	60,145	300,279	5,877,816
Total assets.....	5,007,360,523	7,272,750	128,324,302	20,982,673	4,307,137,428	10,427,337	533,216,033	2,392,544,667
Income and deductions from trade or business:								
Total income.....	242,785,082	999,092	25,727,962	5,775,150	190,559,357	13,141,757	6,581,764	108,382,482
Business receipts.....	169,280,457	*959,900	19,851,274	5,056,008	126,521,619	12,472,262	4,419,393	89,976,350
Ordinary income from other partnerships and fiduciaries.....	11,533,236	867	412,358	*87,529	10,433,852	*13,749	584,881	5,852,677
Farm net profit.....	*24,262	--	--	--	*22,542	--	*1,721	*10,201
Net gain, noncapital assets.....	506,751	--	25,531	*162	463,619	*7,289	10,151	2,275,190
Other income.....	61,440,376	*38,326	5,438,798	631,450	53,117,726	648,458	1,565,619	10,268,064
Total deductions.....	214,467,957	860,646	22,641,506	4,199,547	168,767,005	11,839,948	6,159,306	102,635,786
Cost of sales and operations ¹	91,011,677	51,756	11,635,140	254,857	76,038,066	2,347,548	684,310	47,304,583
Inventory, beginning of year.....	3,536,299	3,686	*500,359	--	2,867,453	3,885	*160,915	18,643,973
Purchases.....	67,201,849	53,525	10,763,634	*16,994	55,718,107	*237,938	411,651	18,471,511
Cost of labor.....	1,213,173	--	*45,844	*2,600	183,885	*918,232	*62,611	1,194,178
Additional inventory costs (section 263A).....	201,790	--	*85,865	*811	*15,206	*99,890	18	2,580,350
Other costs.....	24,516,688	--	736,542	*234,452	22,404,987	1,075,510	*65,197	23,962,789
Less: Inventory, end of year.....	5,676,289	5,454	*497,103	--	5,151,573	6,075	*16,083	17,548,249
Salaries and wages.....	26,693,370	*325,292	2,478,884	704,289	21,133,241	1,660,130	391,534	9,244,846
Guaranteed payments to partners.....	4,053,999	*20,339	140,527	54,837	3,334,564	274,889	228,843	1,359,292
Rent paid.....	2,713,572	*46,278	237,916	89,992	2,008,499	261,715	69,173	1,765,599
Interest paid.....	20,634,664	98,774	2,165,359	217,835	17,166,938	92,001	893,757	5,496,436
Taxes and licenses.....	1,751,092	*7,517	204,916	63,463	1,287,360	130,471	57,365	1,619,293
Bad debts.....	3,096,832	*7,019	788,330	79,963	1,777,087	9,650	434,782	595,069
Repairs and maintenance.....	345,603	*1,931	25,801	30,677	245,924	22,080	19,191	714,484
Depreciation.....	2,433,591	*15,836	249,772	82,629	1,898,170	93,196	93,987	9,119,904
Depletion.....	--	--	--	--	--	--	--	*3,012
Retirement plans, etc.....	667,298	*14,144	19,452	*14,885	576,944	39,317	*2,556	112,958
Employee benefit programs.....	1,267,661	*21,502	125,333	30,667	930,067	80,312	79,781	556,054
Net loss from other partnerships and fiduciaries.....	7,345,258	*30	128,988	416	6,533,684	*40,286	641,853	3,221,887
Farm net loss.....	34,516	--	--	--	*24,846	--	*9,670	276,480
Net loss, noncapital assets.....	912,433	11,453	93,227	7,177	800,307	*106	*163	132,276
Other deductions.....	51,506,391	238,774	4,347,861	2,567,860	35,011,309	6,788,248	2,552,340	21,113,613
Net income (less deficit) from trade or business.....	28,317,125	138,447	3,086,456	1,575,602	21,792,353	1,301,809	422,458	5,746,697
Net income.....	48,634,346	*143,761	4,596,805	1,698,382	38,668,007	1,717,169	1,810,223	19,578,325
Deficit.....	20,317,221	5,314	1,510,348	122,779	16,875,654	415,360	1,387,765	13,831,628
Portfolio income (less deficit) distributed								
directly to partners.....	126,151,765	*29,591	1,499,561	32,251	109,061,135	370,531	15,158,696	31,077,420
Interest income.....	51,658,907	*15,040	1,404,551	22,567	40,773,793	182,468	9,260,488	9,965,458
Dividend income.....	22,347,329	3,763	14,422	620	18,822,583	25,256	3,480,685	2,909,729
Royalty income.....	1,773,446	--	*3,159	--	1,700,747	--	69,540	2,276,266
Net short-term capital gain (less deficit).....	21,549,193	603	42,561	*-189	20,988,677	5,571	511,970	684,748
Net long-term capital gain (less deficit).....	26,386,422	*8,104	14,589	*9,254	24,785,539	157,156	1,411,780	14,792,509
Other portfolio income (less deficit).....	2,436,468	*2,080	*20,278	--	1,989,795	*81	424,234	448,709
Rental real estate income (less deficit).....	-772,414	149	28,747	*1,487	-1,080,179	*2,271	275,109	30,489,640
Net income.....	1,652,715	149	55,468	*1,487	1,201,013	*3,031	391,567	73,627,705
Deficit.....	2,425,129	--	26,720	--	2,281,192	*760	116,457	43,138,064
Net income (less deficit) from other rental activity.....	-200,126	-61	*2,497	-99,058	-170,041	*207	66,331	-409,002
Net income.....	232,631	--	*3,174	--	141,435	*207	87,816	3,493,287
Deficit.....	432,757	61	*677	99,058	311,476	--	21,485	3,902,289
Total net income (less deficit) ².....	105,560,735	159,418	4,560,111	1,501,218	83,829,052	1,512,091	13,998,845	51,427,498
Net income.....	125,459,629	164,786	5,905,098	1,721,585	100,748,389	1,843,224	15,076,547	106,247,698
Deficit.....	19,898,894	5,368	1,344,987	220,367	16,919,337	331,133	1,077,702	54,820,200

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Real estate and rental and leasing--continued							
	Real estate						Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	
Number of partnerships.....	1,046,280	346,459	399,026	13,220	69,188	218,387	35,014	60
Number of partners.....	5,675,022	1,993,851	2,009,854	58,407	442,151	1,170,759	201,918	876
Total assets.....	2,287,803,844	629,992,581	1,018,001,702	25,684,047	128,031,966	486,093,549	99,173,715	5,567,108
Income and deductions from trade or business:								
Total income.....	90,632,258	5,520,152	6,727,439	375,789	3,955,888	74,052,990	17,098,124	652,100
Business receipts.....	75,841,848	4,613,776	4,885,010	357,905	2,708,706	63,276,451	13,931,678	*202,824
Ordinary income from other partnerships and fiduciaries.....	5,723,003	297,709	688,226	*393	213,042	4,523,634	*48,718	*80,956
Farm net profit.....	*10,201	*1,954	*1,603	--	*554	*6,090	--	--
Net gain, noncapital assets.....	1,009,603	117,047	463,383	*792	*35,267	393,114	1,265,588	--
Other income.....	8,047,604	489,666	689,217	16,700	998,319	5,853,701	1,852,141	*368,320
Total deductions.....	84,488,938	5,338,120	6,298,608	505,254	4,054,501	68,292,455	18,000,911	*145,937
Cost of sales and operations ¹	42,285,758	2,385,107	1,462,922	28,885	1,192,608	37,216,236	5,018,821	*3
Inventory, beginning of year.....	18,324,602	607,663	387,853	*5,028	180,488	17,143,570	319,371	--
Purchases.....	15,900,575	1,362,996	854,115	25,557	373,083	13,284,824	2,570,936	--
Cost of labor.....	853,897	*13,355	*29,856	--	*9,819	800,868	340,281	--
Additional inventory costs (section 263A).....	2,579,994	*44,717	*51,585	*106	*69,554	2,414,031	356	--
Other costs.....	21,660,726	1,147,702	530,659	*540	751,296	19,230,529	2,302,060	*3
Less: Inventory, end of year.....	17,034,067	791,325	391,147	*2,347	191,631	15,657,617	514,182	--
Salaries and wages.....	7,701,989	557,193	690,721	38,447	376,985	6,038,644	1,530,526	*12,331
Guaranteed payments to partners.....	1,240,897	47,333	224,409	*11,749	19,806	937,600	115,105	*3,289
Rent paid.....	1,380,254	38,309	95,772	*1,792	286,163	958,219	383,453	*1,891
Interest paid.....	4,243,608	441,944	854,916	89,926	360,703	2,496,119	1,212,498	*40,330
Taxes and licenses.....	1,382,357	110,623	250,724	28,013	91,318	901,679	236,270	*666
Bad debts.....	461,292	*18,640	9,100	*354	2,008	431,191	133,312	*464
Repairs and maintenance.....	567,840	31,183	73,311	17,215	37,879	408,253	146,624	19
Depreciation.....	2,356,501	219,378	449,854	73,936	234,873	1,378,461	6,762,851	*552
Depletion.....	*3,012	*292	--	--	*2,720	--	--	--
Retirement plans, etc.....	84,861	*3,167	*3,451	*6	2,802	75,435	27,721	376
Employee benefit programs.....	373,014	22,033	34,739	*795	23,380	292,067	182,172	*869
Net loss from other partnerships and fiduciaries.....	3,164,671	329,569	323,816	*3,447	307,790	2,200,050	57,216	--
Farm net loss.....	275,135	*13,664	*150,148	--	*20,695	*90,629	*1,345	--
Net loss, noncapital assets.....	129,727	*299	*71,706	*1,257	*775	55,689	2,543	*6
Other deductions.....	18,838,023	1,119,386	1,603,019	209,434	1,093,999	14,812,185	2,190,451	*85,140
Net income (less deficit) from trade or business.....	6,143,320	182,032	428,832	-129,465	-98,614	5,760,535	-902,786	506,163
Net income.....	17,192,768	1,048,942	2,111,857	17,249	607,932	13,406,788	1,838,704	546,853
Deficit.....	11,049,448	866,910	1,683,025	146,714	706,546	7,646,253	2,741,490	*40,690
Portfolio income (less deficit) distributed								
directly to partners.....	28,563,883	3,843,107	6,171,877	77,539	1,858,973	16,612,387	813,203	1,700,335
Interest income.....	9,131,125	1,939,802	2,981,328	23,884	436,351	3,749,760	771,222	63,112
Dividend income.....	2,888,809	529,427	520,569	*32,974	183,754	1,622,085	20,915	*5
Royalty income.....	645,846	*6,300	62,529	*69	450,365	126,583	*560	*1,629,861
Net short-term capital gain (less deficit).....	680,724	176,516	266,311	(³)	-35,861	273,758	*4,024	--
Net long-term capital gain (less deficit).....	14,807,561	1,146,311	2,185,104	*20,612	777,071	10,678,462	-15,006	*-46
Other portfolio income (less deficit).....	409,819	44,751	156,036	--	47,293	161,739	*31,488	*7,403
Rental real estate income (less deficit).....	30,240,847	-2,270,844	30,579,323	629,917	2,861,185	-1,558,734	245,467	*3,326
Net income.....	73,288,508	17,341,916	42,743,099	1,087,953	4,325,024	7,790,516	335,871	*3,326
Deficit.....	43,047,661	19,612,760	12,163,775	458,037	1,463,839	9,349,250	90,404	--
Net income (less deficit) from other rental activity.....	-39,279	-13,099	-74,827	*9,550	26,570	31,627	-382,775	*13,052
Net income.....	345,224	12,685	177,756	*2,040	102,635	50,108	3,135,010	*13,052
Deficit.....	384,504	*25,784	252,583	*11,591	76,065	18,481	3,517,786	--
Total net income (less deficit) ².....	49,420,486	418,369	34,653,790	547,829	3,906,904	9,893,595	-215,910	2,222,922
Net income.....	98,857,059	19,785,718	47,520,647	1,150,238	5,921,142	24,479,314	5,127,153	2,263,486
Deficit.....	49,436,573	19,367,349	12,866,857	602,409	2,014,237	14,585,720	5,343,062	*40,565

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Professional, scientific, and technical services							
	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll 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
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
Number of partnerships.....	151,076	27,682	21,723	14,367	6,288	23,479	57,538	33,276
Number of partners.....	541,138	156,067	71,577	36,100	22,639	60,646	194,109	99,404
Total assets.....	99,858,274	23,461,870	12,417,282	5,616,494	359,372	5,924,073	52,079,183	27,828,555
Income and deductions from trade or business:								
Total income.....	222,996,666	102,455,828	34,483,020	14,361,513	1,292,656	11,348,773	59,054,875	31,356,440
Business receipts.....	211,608,743	100,657,045	33,843,612	12,292,795	1,285,004	10,926,535	52,603,752	27,358,062
Ordinary income from other partnerships and fiduciaries.....	2,548,133	392,110	257,365	*107,383	--	*2,637	1,788,638	986,794
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	73,980	8,765	3,666	5,786	--	3,420	52,344	45,411
Other income.....	8,765,810	1,397,909	378,377	1,955,549	*7,652	416,180	4,610,141	2,966,173
Total deductions.....	174,417,448	66,291,660	28,662,389	13,173,190	1,194,843	11,227,412	53,867,954	27,333,611
Cost of sales and operations ¹	28,411,321	1,561,136	1,083,820	5,066,595	534,233	2,788,721	17,376,816	4,670,595
Inventory, beginning of year.....	525,733	*1,626	*150	*83,728	*17,726	28,635	393,868	82,869
Purchases.....	9,752,181	*31,590	*13,091	946,259	418,311	1,156,902	7,186,028	1,035,957
Cost of labor.....	4,485,667	178,203	633,681	999,204	*49,424	696,290	1,928,865	840,908
Additional inventory costs (section 263A).....	306,735	*23,977	*6,037	*3,417	*764	*73,593	198,948	*38,237
Other costs.....	13,895,599	1,327,233	430,888	3,109,545	85,928	876,405	8,065,602	2,702,392
Less: Inventory, end of year.....	556,192	*1,491	*28	*75,557	*37,920	44,701	396,495	29,707
Salaries and wages.....	58,191,536	29,689,986	10,484,520	2,733,740	107,872	2,886,029	12,289,388	8,420,231
Guaranteed payments to partners.....	10,418,681	4,823,982	2,848,854	893,947	*101,147	352,019	1,398,733	938,145
Rent paid.....	10,596,715	6,594,963	1,661,035	319,759	43,851	346,934	1,630,172	1,008,077
Interest paid.....	1,186,672	280,214	244,810	48,064	12,529	83,425	517,629	294,141
Taxes and licenses.....	5,153,573	2,646,563	933,436	214,165	19,627	293,390	1,046,392	636,994
Bad debts.....	229,020	99,063	12,929	13,767	*214	27,717	75,329	30,166
Repairs and maintenance.....	1,138,644	451,323	159,877	167,201	6,203	157,891	196,149	93,012
Depreciation.....	3,473,137	1,401,515	506,734	181,925	17,349	443,804	921,810	457,438
Depletion.....	*10	--	--	--	--	--	*10	--
Retirement plans, etc.....	3,121,351	1,101,170	1,266,132	48,076	*7,003	89,453	609,516	484,169
Employee benefit programs.....	3,235,380	1,415,357	466,635	311,852	*8,568	165,880	867,090	618,449
Net loss from other partnerships and fiduciaries.....	682,627	16,009	103,381	*69,948	--	*84,890	408,400	334,835
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	75,530	24,749	3,488	*274	*225	*37,979	8,815	*4,266
Other deductions.....	48,503,251	16,185,630	8,886,739	3,103,875	336,022	3,469,280	16,521,706	9,343,024
Net income (less deficit) from trade or business.....	48,579,218	36,164,168	5,820,631	1,188,324	97,813	121,361	5,186,921	4,022,829
Net income.....	53,959,368	36,492,981	5,896,309	1,600,972	175,363	1,348,632	8,445,111	5,542,096
Deficit.....	5,380,150	328,813	75,678	412,648	77,551	1,227,270	3,258,190	1,519,267
Portfolio income (less deficit) distributed								
directly to partners.....	2,676,352	121,861	152,591	240,686	*745	534,837	1,625,633	969,107
Interest income.....	519,908	72,602	41,898	41,510	*622	15,620	347,655	218,077
Dividend income.....	602,628	5,188	3,693	*1,210	--	*512,462	80,075	52,320
Royalty income.....	1,066,515	391	*19,808	*110,693	*123	12,263	923,236	*555,609
Net short-term capital gain (less deficit).....	81,118	8,319	859	*2	--	*-1	71,939	72,221
Net long-term capital gain (less deficit).....	405,100	34,704	85,834	87,271	--	*-5,508	202,799	70,489
Other portfolio income (less deficit).....	1,083	656	*499	--	--	--	-72	*391
Rental real estate income (less deficit).....	50,203	33,252	*2,083	*3,793	--	*2,843	8,232	-3,401
Net income.....	72,870	37,628	*4,089	*3,793	--	*2,843	24,517	10,625
Deficit.....	22,667	4,376	*2,006	--	--	--	16,285	*14,026
Net income (less deficit) from other rental activity.....	-32,427	*1,988	51	--	--	--	-34,466	*-41,693
Net income.....	10,666	*1,988	51	--	--	--	*8,627	*1,401
Deficit.....	*43,093	--	--	--	--	--	*43,093	*43,093
Total net income (less deficit) ².....	50,787,128	36,278,246	5,888,663	1,345,530	98,557	664,549	6,511,582	4,804,132
Net income.....	55,897,153	36,604,916	5,958,725	1,694,482	175,714	1,880,891	9,582,425	6,281,249
Deficit.....	5,110,025	326,670	70,062	348,951	77,156	1,216,342	3,070,844	1,477,117

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Professional, scientific, and technical services--continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance
	Other professional, scientific, and technical services--continued			Total	Administrative and support services	Waste management and remediation services		
	Advertising and related services	Other miscellaneous professional, scientific, and technical services						
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships.....	6,112	18,150	21,579	43,647	41,135	2,512	9,084	54,161
Number of partners.....	18,259	76,446	236,675	131,483	96,713	34,770	26,755	300,042
Total assets.....	9,734,975	14,515,653	307,844,362	26,645,114	19,664,320	6,980,795	3,026,643	64,395,426
Income and deductions from trade or business:								
Total income.....	9,777,426	17,921,010	17,554,085	52,932,019	45,179,552	7,752,467	2,861,965	113,861,748
Business receipts.....	9,347,338	15,898,352	9,323,771	51,337,496	43,749,143	7,588,353	2,814,240	106,340,989
Ordinary income from other partnerships and fiduciaries.....	*237,698	*564,146	5,455,682	167,427	147,088	*20,338	*18,592	768,729
Farm net profit.....	--	--	25,911	*5,657	--	--	--	--
Net gain, noncapital assets.....	*2,882	4,050	615,216	22,958	10,136	12,822	*3,881	146,398
Other income.....	189,507	1,454,462	2,133,506	1,398,482	1,267,528	130,954	25,252	6,605,632
Total deductions.....	9,168,559	17,365,784	16,720,660	50,299,922	42,824,567	7,475,354	2,964,544	100,312,149
Cost of sales and operations ¹	3,856,696	8,849,465	4,940,149	19,615,822	14,654,890	4,960,932	572,984	7,559,811
Inventory, beginning of year.....	45,699	265,300	668,640	289,994	265,752	*24,242	*3,591	193,468
Purchases.....	1,643,452	4,506,620	3,451,390	2,919,373	2,850,246	69,127	158,861	1,573,775
Cost of labor.....	103,273	984,685	290,522	7,702,732	6,557,808	1,144,924	*105,525	1,612,337
Additional inventory costs (section 263A).....	*58,528	*102,182	33,025	500,039	499,945	*94	--	131,504
Other costs.....	2,091,453	3,271,758	1,202,426	8,442,239	4,680,987	3,761,252	311,228	4,314,680
Less: Inventory, end of year.....	85,709	281,079	705,855	238,555	199,847	38,708	6,221	265,953
Salaries and wages.....	1,495,246	2,373,911	1,771,050	13,488,134	12,883,270	604,864	715,323	25,148,489
Guaranteed payments to partners.....	170,883	289,705	505,411	364,010	338,200	*25,810	53,640	4,503,570
Rent paid.....	251,666	370,430	257,320	995,432	849,202	146,230	169,082	4,235,065
Interest paid.....	95,628	127,860	1,406,096	452,849	284,414	168,435	23,735	1,855,831
Taxes and licenses.....	156,168	253,230	249,335	993,237	916,857	76,381	79,471	2,963,273
Bad debts.....	33,187	11,976	113,908	164,742	149,723	15,020	6,265	2,920,503
Repairs and maintenance.....	38,005	65,132	81,075	360,877	234,638	126,239	34,848	1,138,816
Depreciation.....	181,949	282,423	440,817	944,244	654,458	289,786	117,546	4,019,948
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	28,396	96,951	11,408	186,806	179,072	7,734	24,103	387,553
Employee benefit programs.....	132,545	116,096	149,833	1,547,767	1,482,597	65,170	32,201	2,216,839
Net loss from other partnerships and fiduciaries	*1,616	71,949	3,756,637	94,295	91,745	*2,550	*68,004	272,439
Farm net loss	--	--	*3,313	--	--	--	--	--
Net loss, noncapital assets	3,818	*731	3,031	9,177	8,556	*621	*839	15,916
Other deductions	2,722,756	4,455,926	3,031,277	11,082,529	10,096,945	985,584	1,066,504	43,074,098
Net income (less deficit) from trade or business.	608,866	555,226	833,425	2,632,098	2,354,985	277,113	-102,579	13,549,599
Net income.....	1,064,249	1,838,766	7,094,438	3,972,999	3,340,434	632,565	364,190	17,045,026
Deficit.....	455,383	1,283,540	6,261,013	1,340,902	985,449	355,452	466,769	3,495,427
Portfolio income (less deficit) distributed								
directly to partners.....	47,960	608,566	10,877,452	519,826	394,712	125,113	151,908	594,159
Interest income.....	32,238	97,341	2,924,042	101,670	87,229	14,441	12,845	199,636
Dividend income.....	3,403	24,353	2,612,952	40,002	39,216	*786	*29,926	3,904
Royalty income.....	--	*367,627	1,455,109	*255,542	*255,542	--	*371	*184
Net short-term capital gain (less deficit).....	*-78	*-204	208,727	15,231	14,656	*575	*-2,369	-6,441
Net long-term capital gain (less deficit).....	*12,208	120,103	3,565,645	107,246	-2,065	*109,311	*111,136	438,722
Other portfolio income (less deficit).....	*190	*-653	110,977	*135	*135	--	--	*-41,845
Rental real estate income (less deficit).....	*217	*11,416	-83,379	12,413	12,927	*-514	*169	-102,347
Net income.....	*217	*13,676	488,858	24,140	23,828	312	233	81,154
Deficit.....	--	*2,259	572,236	*11,727	*10,901	*826	*65	183,501
Net income (less deficit) from other rental activity	*172	*7,055	23,904	*489	-188	*677	*215	20,760
Net income.....	*172	*7,055	117,254	*784	107	*677	*215	44,515
Deficit.....	--	--	93,350	295	295	--	--	*23,755
Total net income (less deficit) ².....	645,085	1,062,365	7,877,030	3,042,348	2,749,845	292,503	-59,054	13,629,891
Net income.....	1,086,554	2,214,622	13,490,005	4,319,334	3,681,472	637,861	376,831	17,217,334
Deficit.....	441,469	1,152,258	5,612,975	1,276,985	931,627	345,358	435,885	3,587,443

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Health care and social assistance--continued							
	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of partnerships.....	17,533	12,458	3,902	3,591	2,925	999	608	6,595
Number of partners.....	125,577	39,305	33,808	25,064	7,702	2,380	15,230	38,579
Total assets.....	6,061,990	2,748,151	8,052,543	4,966,630	1,549,247	166,268	15,742,617	24,694,740
Income and deductions from trade or business:								
Total income.....	37,863,194	8,661,596	13,407,096	7,007,141	2,470,215	1,004,664	18,399,839	23,553,518
Business receipts.....	32,136,302	8,551,221	12,906,515	6,535,054	2,349,067	985,917	18,178,927	23,208,388
Ordinary income from other partnerships and fiduciaries.....	232,688	81,852	236,169	*92,474	*38,696	--	65,459	21,389
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	14,147	*1,415	10,097	*415	*5,233	*732	1,961	109,546
Other income.....	5,480,057	27,108	254,315	379,198	77,219	*18,015	153,492	214,196
Total deductions.....	29,433,937	7,103,373	11,215,063	6,448,857	2,236,654	1,030,070	17,303,825	24,104,623
Cost of sales and operations ¹	1,562,889	775,136	1,211,314	614,811	373,611	*369,062	942,997	1,494,901
Inventory, beginning of year.....	20,113	23,990	45,289	19,424	14,456	*57,503	*7,819	4,733
Purchases.....	313,155	238,367	309,993	180,965	218,155	*177,191	*80,414	50,294
Cost of labor.....	275,340	148,267	194,431	160,963	*35,945	*12,074	*52,919	648,829
Additional inventory costs (section 263A).....	*22,894	*7,279	*91,628	*1,033	--	*275	--	*6,811
Other costs.....	955,767	384,895	608,317	307,627	114,081	*219,561	811,442	788,435
Less: Inventory, end of year.....	24,380	27,663	38,344	55,200	*9,025	*97,542	*9,597	4,202
Salaries and wages.....	8,273,234	1,205,541	2,211,500	1,408,260	724,133	210,691	1,990,396	8,648,006
Guaranteed payments to partners.....	3,071,354	567,782	132,511	33,449	64,238	*5,285	519,968	66,236
Rent paid.....	1,270,290	356,728	521,303	301,601	57,802	12,191	334,074	1,243,896
Interest paid.....	156,954	37,508	131,285	126,268	31,633	*9,132	287,048	1,061,839
Taxes and licenses.....	660,832	137,059	248,047	152,759	70,837	17,345	317,298	1,302,393
Bad debts.....	81,950	184,676	387,954	161,034	22,014	*34,292	1,904,281	144,231
Repairs and maintenance.....	238,160	61,176	162,462	137,436	14,892	5,105	264,345	237,862
Depreciation.....	570,089	215,903	477,221	724,530	75,554	*30,646	947,473	946,963
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	260,033	20,212	29,086	28,266	*4,159	*2,275	10,520	30,450
Employee benefit programs.....	857,728	54,601	200,194	147,163	23,786	*94,455	248,440	576,567
Net loss from other partnerships and fiduciaries	3,338	*39,366	*11,886	*55,950	*2	--	*31,997	129,887
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*909	*4,986	3,126	*96	55	4,474	*214	*1,275
Other deductions.....	12,426,178	3,442,699	5,487,174	2,557,234	773,935	235,116	9,504,775	8,220,115
Net income (less deficit) from trade or business:	8,429,256	1,558,223	2,192,034	558,283	233,561	-25,406	1,096,013	-551,105
Net income.....	8,800,491	1,802,737	2,403,817	1,238,594	294,860	*47,390	1,494,003	815,033
Deficit.....	371,234	244,514	211,783	680,311	61,299	*72,797	397,990	1,366,138
Portfolio income (less deficit) distributed								
directly to partners.....	36,757	8,705	243,646	9,145	1,833	*109	76,199	215,050
Interest income.....	12,992	4,512	14,642	7,557	1,989	*109	70,830	86,041
Dividend income.....	2,911	*59	*39	*177	*16	--	*77	312
Royalty income.....	--	--	--	183	--	--	--	*1
Net short-term capital gain (less deficit).....	*643	*-169	*-362	--	*92	--	*101	-6,746
Net long-term capital gain (less deficit).....	20,165	*4,303	229,328	*1,227	*-264	--	5,191	177,351
Other portfolio income (less deficit).....	46	--	--	--	--	--	--	*-41,910
Rental real estate income (less deficit).....	11,056	*8,014	1,368	*456	*-72,124	--	11,632	-62,810
Net income.....	11,210	*8,099	*2,759	*517	--	--	35,390	23,118
Deficit.....	*154	*86	*1,390	*61	*72,124	--	23,758	85,928
Net income (less deficit) from other rental activity	*603	*12,972	7,561	*-7,533	*1,267	--	18,479	*-12,587
Net income.....	*1,042	*12,972	*9,300	*283	*1,267	--	18,552	*1,100
Deficit.....	*440	--	*1,739	*7,816	--	--	73	*13,688
Total net income (less deficit) ².....	8,456,865	1,583,780	2,215,644	559,124	164,709	-25,298	1,197,031	-582,058
Net income.....	8,818,271	1,822,946	2,426,565	1,244,349	298,055	*47,421	1,562,937	847,401
Deficit.....	361,406	239,166	210,922	685,225	133,346	*72,719	365,906	1,429,458

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Health care and social assistance--continued	Arts, entertainment, and recreation				Accommodation and food services		
	Social assistance	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
			(123)	(124)	(125)			
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of partnerships.....	5,550	43,303	26,390	*84	16,828	81,341	26,064	55,277
Number of partners.....	12,398	318,415	180,752	*510	137,153	374,520	153,363	221,157
Total assets.....	413,240	55,145,751	23,613,737	*69,361	31,462,652	139,707,479	112,693,650	27,013,829
Income and deductions from trade or business:								
Total income.....	1,494,487	50,884,323	18,648,098	*109,465	32,126,760	100,724,924	47,533,789	53,191,135
Business receipts.....	1,489,598	46,607,450	15,472,699	*109,463	31,025,288	96,540,384	44,568,965	51,971,419
Ordinary income from other partnerships and fiduciaries.....	*2	911,690	380,239	--	531,452	361,863	299,343	62,520
Farm net profit.....	--	*28	--	--	*28	32	32	--
Net gain, noncapital assets.....	*2,853	150,481	17,270	--	133,211	200,103	113,695	86,408
Other income.....	2,033	3,214,674	2,777,890	*2	436,782	3,622,541	2,551,754	1,070,787
Total deductions.....	1,435,747	53,502,834	21,304,195	*88,079	32,110,561	102,744,632	50,211,935	52,532,697
Cost of sales and operations ¹	215,090	19,018,572	2,783,894	*29,619	16,205,058	29,526,913	8,944,533	20,582,379
Inventory, beginning of year.....	*141	304,640	46,613	*931	257,096	1,107,668	456,686	650,982
Purchases.....	*5,240	1,752,842	383,656	*12,591	1,356,594	19,270,384	3,089,445	16,180,939
Cost of labor.....	*83,568	594,840	326,125	*6,908	261,807	4,515,844	1,602,950	2,912,893
Additional inventory costs (section 263A).....	*1,584	10,480	1,612	--	*8,868	103,380	59,450	43,930
Other costs.....	124,556	16,687,291	2,079,811	*10,836	14,596,644	5,653,681	4,191,652	1,462,028
Less: Inventory, end of year.....	--	356,586	78,987	*1,647	275,952	1,152,874	472,475	680,399
Salaries and wages.....	476,727	9,570,547	6,293,867	*10,741	3,265,940	17,799,958	7,895,963	9,903,996
Guaranteed payments to partners.....	42,747	304,299	126,934	--	177,365	508,312	139,458	368,854
Rent paid.....	137,179	1,174,677	468,860	*7,635	698,182	4,731,667	1,258,007	3,473,660
Interest paid.....	14,163	1,677,103	541,785	*261	1,135,056	5,836,758	5,098,691	738,068
Taxes and licenses.....	56,702	2,354,940	333,706	*3,158	2,018,076	4,474,867	2,708,578	1,766,289
Bad debts.....	*70	118,691	88,076	--	30,615	102,451	85,759	16,692
Repairs and maintenance.....	17,378	458,943	103,794	*1,452	353,697	2,056,645	1,191,774	864,870
Depreciation.....	31,570	2,949,115	712,765	*6,041	2,230,308	7,055,960	5,180,202	1,875,759
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*2,551	152,546	137,304	--	15,242	70,123	52,261	17,861
Employee benefit programs.....	13,904	427,423	212,446	*44	214,933	863,216	626,290	236,926
Net loss from other partnerships and fiduciaries.....	14	956,878	884,852	--	*72,026	649,783	482,122	167,661
Farm net loss.....	--	--	--	--	--	*46,153	*46,153	--
Net loss, noncapital assets.....	*781	10,951	5,336	--	*5,615	54,637	7,751	46,886
Other deductions.....	426,872	14,328,151	8,610,576	*29,128	5,688,447	28,967,189	16,494,393	12,472,796
Net income (less deficit) from trade or business.....	58,740	-2,618,511	-2,656,097	*21,387	16,199	-2,019,708	-2,678,146	658,438
Net income.....	148,101	3,912,947	1,390,725	*21,387	2,500,835	5,071,214	2,264,458	2,806,756
Deficit.....	89,362	6,531,458	4,046,823	--	2,484,635	7,090,922	4,942,604	2,148,318
Portfolio income (less deficit) distributed								
directly to partners.....	2,714	209,349	148,345	*7	60,997	557,819	415,873	141,945
Interest income.....	963	172,188	87,061	*7	85,120	310,829	270,601	40,227
Dividend income.....	*312	9,647	4,110	--	5,536	64,023	63,426	598
Royalty income.....	--	68,296	66,762	--	*1,534	*48,029	3,856	*44,172
Net short-term capital gain (less deficit).....	--	20,788	17,710	--	*3,078	--	430	-818
Net long-term capital gain (less deficit).....	*1,420	-106,613	-72,342	--	-34,271	133,805	76,039	57,765
Other portfolio income (less deficit).....	*19	45,044	45,044	--	--	*1,521	*1,521	--
Rental real estate income (less deficit).....	*60	38,939	1,573	--	37,366	214,717	183,282	31,434
Net income.....	*60	51,401	*8,142	--	43,260	330,042	284,572	*45,469
Deficit.....	--	12,463	*6,569	--	*5,894	115,325	101,290	*14,035
Net income (less deficit) from other rental activity.....	--	*2,582	*486	--	*2,096	17,078	16,154	*923
Net income.....	--	*7,068	*1,183	--	*5,885	17,078	16,154	*923
Deficit.....	--	*4,486	697	--	*3,789	--	--	--
Total net income (less deficit) ².....	60,093	-2,281,816	-2,451,062	*21,394	147,852	-1,363,512	-2,139,305	775,793
Net income.....	149,389	4,100,499	1,493,942	*21,394	2,585,163	5,625,374	2,741,255	2,884,118
Deficit.....	89,295	6,382,314	3,945,003	--	2,437,311	6,988,885	4,880,560	2,108,325

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Other services						Nature of business not allocable
	Total	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)	(135)
Number of partnerships.....	62,667	31,546	21,060	10,486	30,313	*808	2,193
Number of partners.....	154,705	76,541	52,058	24,483	75,358	*2,806	5,390
Total assets.....	13,158,196	4,359,012	3,111,746	1,247,266	8,696,879	*102,304	*420,069
Income and deductions from trade or business:							
Total income.....	17,917,824	10,570,074	6,386,624	4,183,450	7,281,865	*65,884	*248,278
Business receipts.....	17,519,877	10,371,458	6,288,190	4,083,268	7,082,598	*65,821	*248,278
Ordinary income from other partnerships and fiduciaries.....	29,317	*15,990	*2,354	*13,636	*13,327	--	--
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	48,776	40,646	*36,753	*3,894	8,129	--	--
Other income.....	319,854	141,980	59,328	82,652	177,811	*63	(³)
Total deductions.....	17,769,140	10,261,897	6,229,688	4,032,209	7,454,120	*53,122	*275,539
Cost of sales and operations ¹	6,552,820	5,251,197	2,749,826	2,501,371	1,269,084	*32,540	*162,909
Inventory, beginning of year.....	550,928	379,189	173,156	206,033	138,761	*32,978	*3,450
Purchases.....	3,629,252	2,852,620	1,949,170	903,450	758,515	*18,117	*161,211
Cost of labor.....	991,271	804,678	439,877	364,801	185,319	*1,273	*2,899
Additional inventory costs (section 263A).....	*17,631	*16,055	*15,090	*965	*1,575	--	--
Other costs.....	1,829,736	1,509,666	319,857	1,189,808	320,070	--	(³)
Less: Inventory, end of year.....	488,215	333,230	169,544	163,686	135,158	*19,827	*4,651
Salaries and wages.....	2,878,466	1,367,500	926,811	440,689	1,510,965	--	*15,912
Guaranteed payments to partners.....	423,100	266,528	181,048	85,480	156,572	--	*4,065
Rent paid.....	1,344,342	464,414	380,626	83,788	878,347	*1,581	*10,898
Interest paid.....	360,433	171,834	118,912	52,923	186,047	*2,551	*3,687
Taxes and licenses.....	497,939	233,740	170,074	63,666	262,904	*1,295	*3,578
Bad debts.....	22,829	17,136	12,194	4,941	5,693	--	*3,770
Repairs and maintenance.....	248,390	109,863	71,359	38,504	137,991	*536	*2,074
Depreciation.....	702,392	343,160	275,851	67,309	357,472	*1,760	*13,296
Depletion.....	--	--	--	--	--	--	--
Retirement plans, etc.....	18,261	9,570	*3,642	5,928	8,692	--	--
Employee benefit programs.....	84,674	42,885	21,107	21,779	41,789	--	--
Net loss from other partnerships and fiduciaries.....	*27,093	*10	--	*10	*27,084	--	--
Farm net loss.....	*3,689	--	--	--	*3,689	--	--
Net loss, noncapital assets.....	*14,631	*191	*87	*104	*14,440	--	--
Other deductions.....	4,590,081	1,983,871	1,318,152	665,719	2,593,352	*12,858	*55,351
Net income (less deficit) from trade or business.....	148,684	308,177	156,936	151,241	-172,255	*12,762	*-27,261
Net income.....	1,517,003	853,847	584,171	269,676	650,279	*12,876	*111
Deficit.....	1,368,319	545,670	427,234	118,436	822,534	*115	*27,371
Portfolio income (less deficit) distributed directly to partners.....	225,930	32,569	30,813	1,756	193,360	*1	*58,519
Interest income.....	83,171	4,406	3,504	902	78,765	*1	*179
Dividend income.....	5,337	*124	*114	*10	*5,212	--	*58,340
Royalty income.....	(³)	(³)	(³)	--	--	--	--
Net short-term capital gain (less deficit).....	*-923	*-923	*-772	-151	--	--	--
Net long-term capital gain (less deficit).....	138,345	*28,961	*27,967	*994	*109,383	--	--
Other portfolio income (less deficit).....	--	--	--	--	--	--	--
Rental real estate income (less deficit).....	69,943	12,479	13,653	*-1,174	57,464	--	--
Net income.....	71,980	*14,516	*14,516	--	57,464	--	--
Deficit.....	*2,037	*2,037	*863	*1,174	--	--	--
Net income (less deficit) from other rental activity.....	*70	*-3,828	*754	*-4,582	*3,898	--	--
Net income.....	*4,652	*754	*754	--	*3,898	--	--
Deficit.....	*4,582	*4,582	--	*4,582	--	--	--
Total net income (less deficit) ².....	307,205	321,359	174,961	146,397	-26,916	*12,762	31,258
Net income.....	1,665,003	864,141	593,730	270,411	787,985	*12,877	*58,626
Deficit.....	1,357,798	542,782	418,768	124,014	814,901	*115	*27,368

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

¹ Cost of sales and operations is not equal to the sum of its components because some partnerships do not report the components.

² 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 rental real estate, and net income (less deficit) from other rental activity.

³ Less than \$500.

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

Partnership Returns, 2003

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting						Mining
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships.....	1,356,988	63,608	41,651	14,787	2,902	696	3,573	17,481
Number of partners.....	8,960,499	215,323	150,085	42,356	12,421	1,600	8,860	326,794
Total assets.....	7,020,457,114	36,290,706	16,968,972	10,423,535	6,024,614	912,146	1,961,438	109,856,002
Income and deductions from a trade or business:								
Total income.....	2,034,617,632	19,846,586	5,572,954	5,523,463	1,969,516	1,076,775	5,703,879	59,127,546
Business receipts.....	1,886,931,793	15,692,413	2,759,535	4,374,246	1,915,636	1,058,208	5,584,788	54,946,540
Ordinary income from other partnerships and fiduciaries.....	36,560,282	476,195	306,865	*164,791	--	*4,314	225	1,193,320
Farm net profit.....	3,346,168	3,270,216	2,335,890	885,036	*18,850	--	*30,441	*1,290
Net gain, noncapital assets.....	6,021,891	168,828	98,904	52,900	*12,805	*1	4,219	589,556
Other income.....	101,757,497	238,933	71,760	46,490	*22,225	*14,252	84,206	2,396,839
Total deductions.....	1,755,113,899	15,529,300	3,169,111	4,341,576	1,699,359	900,819	5,418,436	38,751,707
Cost of sales and operations ¹	1,090,058,934	10,775,281	1,749,014	3,664,963	930,925	*493,156	3,937,223	25,564,612
Inventory, beginning of year.....	95,249,222	605,907	62,931	236,079	*41,055	*41,089	224,753	1,078,865
Purchases.....	711,483,721	7,935,204	929,017	2,932,702	*410,390	*313,623	3,349,473	14,429,568
Cost of labor.....	39,350,184	592,785	191,041	*211,378	*10,820	*85,809	93,738	1,264,737
Additional inventory costs (section 263A).....	10,362,210	87,591	225	*633	*16,683	*2,082	*67,967	25,460
Other costs.....	334,856,002	2,277,242	625,356	534,095	506,628	*125,518	485,644	9,890,902
Less: Inventory, end of year.....	102,177,132	723,449	59,556	249,925	*54,651	*74,964	284,353	1,124,920
Salaries and wages.....	174,572,201	1,019,991	260,544	154,415	164,885	*16,924	423,224	914,539
Guaranteed payments to partners.....	20,356,203	436,918	313,149	45,935	*38,461	*16,696	22,677	98,006
Rent paid.....	30,384,041	173,836	90,644	12,516	9,522	*13,189	47,965	219,975
Interest paid.....	35,172,152	166,285	27,743	36,370	22,738	48,062	31,372	771,885
Taxes and licenses.....	27,769,842	150,181	34,828	17,568	32,714	*4,227	60,843	1,409,205
Bad debts.....	7,498,985	4,728	*485	*2,152	*142	--	1,949	35,983
Repairs and maintenance.....	8,636,013	172,724	44,880	18,722	35,144	*25,401	48,578	237,948
Depreciation.....	40,355,954	338,080	60,103	42,476	103,499	*42,894	89,107	2,354,945
Depletion.....	382,904	*12,886	--	--	*12,886	--	--	235,564
Retirement plans, etc.....	6,398,246	22,252	2,990	1,984	*9,991	--	7,286	23,229
Employee benefit programs.....	13,160,322	55,263	16,864	6,839	*12,898	*730	17,932	152,892
Net loss from other partnerships and fiduciaries.....	2,657,456	16,028	*9,045	*5,377	*988	*619	--	36,277
Farm net loss.....	200,402	137,721	89,395	*42,154	*2,642	--	*3,530	*3,070
Net loss, noncapital assets.....	687,637	873	12	*620	*239	2	--	62,962
Other deductions.....	296,822,607	2,046,254	469,414	289,485	321,686	238,918	726,750	6,630,613
Net income (less deficit) from trade or business..	279,503,733	4,317,286	2,403,843	1,181,887	270,157	175,957	285,443	20,375,839
Net income.....	284,253,012	4,416,291	2,448,934	1,218,005	287,741	176,104	285,508	20,470,256
Deficit.....	4,749,279	99,005	45,091	36,118	*17,585	147	*65	94,417
Portfolio income (less deficit) distributed								
directly to partners.....	167,146,584	805,184	418,720	184,605	91,401	2,741	107,718	2,729,068
Interest income.....	65,574,346	161,517	83,472	36,047	29,029	2,741	10,227	371,430
Dividend income.....	30,055,563	25,029	10,625	5,464	*7,491	--	*1,449	161,395
Royalty income.....	10,964,451	82,856	*6,176	*51,137	*25,543	--	--	2,040,663
Net short-term capital gain (less deficit).....	18,541,599	14,320	13,772	*450	*97	--	--	13,494
Net long-term capital gain (less deficit).....	38,267,459	499,599	286,685	87,632	*29,241	--	*96,042	132,587
Other portfolio income (less deficit).....	3,743,166	*21,864	*17,990	*3,874	--	--	--	9,499
Rental real estate income (less deficit).....	75,039,469	386,857	225,947	91,414	*69,131	--	*365	11,667
Net income.....	76,845,846	419,351	227,851	119,997	*69,166	--	*2,336	23,000
Deficit.....	1,806,378	32,494	*1,904	*28,583	*34	--	*1,971	11,333
Net income (less deficit) from other rental activity..	3,671,653	197,763	186,751	*5,962	*162	*3,032	*1,857	24,373
Net income.....	4,266,683	197,776	186,751	*5,962	*175	*3,032	*1,857	24,927
Deficit.....	595,030	*13	--	--	*13	--	--	*554
Total net income ².....	468,552,382	5,193,172	2,934,803	1,375,786	401,512	181,730	299,341	22,994,866

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Mining--continued				Utilities	Construction			
	Oil and gas extraction	Other mining	Support activities for mining	Total		Construction of buildings	Heavy and civil engineering construction		
							Total	Utility system construction	
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)		
Number of partnerships.....	14,368	2,159	953	1,097	81,580	28,267	14,718	852	
Number of partners.....	288,746	33,550	4,497	39,149	219,286	75,397	52,579	1,796	
Total assets.....	98,181,147	10,468,888	1,205,967	95,493,407	92,432,862	54,083,878	31,716,449	1,499,832	
Income and deductions from a trade or business:									
Total income.....	50,043,835	7,158,464	1,925,247	95,391,219	162,360,616	102,570,586	36,094,689	2,713,121	
Business receipts.....	46,046,472	7,036,416	1,863,653	93,577,499	159,242,419	100,897,414	34,819,557	2,676,013	
Ordinary income from other partnerships and fiduciaries.....	1,157,007	36,313	(³)	897,231	1,380,966	747,418	623,716	--	
Farm net profit.....	*501	*789	--	--	*7,430	--	*5,771	--	
Net gain, noncapital assets.....	582,605	3,569	3,382	3,725	226,592	140,496	63,148	*2,686	
Other income.....	2,257,250	81,377	*58,212	912,764	1,503,209	785,257	582,497	34,422	
Total deductions.....	30,486,185	6,589,860	1,675,661	90,186,649	144,622,126	92,459,389	30,689,109	2,464,354	
Cost of sales and operations ¹	19,356,630	5,082,497	1,125,485	71,572,135	119,430,206	77,643,405	26,419,296	1,855,023	
Inventory, beginning of year.....	500,935	429,795	*148,135	647,519	22,642,454	14,105,053	8,249,785	*51,642	
Purchases.....	12,495,305	1,320,795	*613,468	54,823,753	40,352,663	28,085,616	6,535,433	581,815	
Cost of labor.....	353,270	796,316	*115,151	154,854	6,981,317	2,076,385	1,721,076	232,251	
Additional inventory costs (section 263A).....	*13,594	*8,672	3,194	7,635	5,114,523	3,780,583	686,106	--	
Other costs.....	6,495,901	2,978,496	*416,505	17,258,635	64,900,188	42,936,146	16,018,081	924,145	
Less: Inventory, end of year.....	502,375	451,578	*170,967	1,320,261	21,227,957	13,534,085	7,231,716	*54,819	
Salaries and wages.....	564,711	164,570	*185,257	892,851	4,494,561	2,253,190	640,961	154,040	
Guaranteed payments to partners.....	64,580	*16,753	*16,673	59,001	1,135,218	551,690	112,955	*44,297	
Rent paid.....	128,154	43,239	*48,582	609,105	470,939	181,985	72,398	12,081	
Interest paid.....	651,052	117,140	*3,693	1,606,833	1,167,233	683,167	378,003	6,627	
Taxes and licenses.....	1,178,612	209,640	20,954	604,339	713,873	314,058	166,168	26,668	
Bad debts.....	25,388	10,203	392	174,702	66,833	15,970	16,288	*4,249	
Repairs and maintenance.....	185,762	44,748	*7,438	627,387	335,521	91,449	120,332	17,744	
Depreciation.....	2,161,109	157,768	36,067	1,623,159	856,200	256,277	264,938	60,102	
Depletion.....	15,800	218,280	1,484	*11,582	*677	--	*677	--	
Retirement plans, etc.....	4,926	16,946	*1,357	80,861	92,164	56,902	9,823	*264	
Employee benefit programs.....	66,448	66,242	*20,201	166,075	228,321	115,758	29,411	*2,129	
Net loss from other partnerships and fiduciaries.....	28,360	*5,841	*2,076	*7,225	29,619	5,656	19,627	--	
Farm net loss.....	*3,070	--	--	--	--	--	--	--	
Net loss, noncapital assets.....	61,606	*1,356	--	*1,312	7,010	2,290	3,846	*3	
Other deductions.....	5,989,977	434,636	206,000	12,050,083	15,593,752	10,287,592	2,434,385	281,126	
Net income (less deficit) from trade or business..	19,557,650	568,604	249,586	5,204,570	17,738,490	10,111,198	5,405,580	248,767	
Net income.....	19,651,211	569,460	249,586	5,223,777	17,786,911	10,117,263	5,443,253	248,857	
Deficit.....	93,561	*856	--	*19,207	48,421	*6,065	37,673	*91	
Portfolio income (less deficit) distributed directly to partners.....	2,632,819	88,171	*8,079	553,725	1,214,386	403,249	777,078	6,871	
Interest income.....	339,931	31,304	*195	483,062	342,495	143,904	187,158	7,532	
Dividend income.....	155,214	5,912	*269	28,612	109,101	82,311	8,629	*247	
Royalty income.....	1,943,012	90,037	*7,613	--	*3,968	33	*3,935	--	
Net short-term capital gain (less deficit).....	21,636	*-8,142	--	-34	38,874	29,503	8,018	*-83	
Net long-term capital gain (less deficit).....	168,078	*-35,492	1	42,084	715,895	147,492	565,292	*-824	
Other portfolio income (less deficit).....	4,948	*4,551	--	--	*4,052	*5	*4,047	--	
Rental real estate income (less deficit).....	471	11,196	--	313	244,106	36,333	202,214	*1	
Net income.....	11,434	*11,566	--	769	281,358	64,318	211,370	*1	
Deficit.....	10,963	*370	--	456	37,253	27,985	9,156	--	
Net income (less deficit) from other rental activity..	14,183	8,552	*1,638	*1,646	22,927	-139	*23,800	--	
Net income.....	14,272	*9,017	*1,638	*1,646	25,348	1,548	*23,800	--	
Deficit.....	*90	*465	--	--	*2,421	*1,687	--	--	
Total net income ².....	22,015,408	720,157	259,301	5,718,204	18,465,140	10,373,645	5,835,362	256,546	

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Construction--continued							
	Heavy and civil engineering construction--continued		Special trade contractors					
	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
Number of partnerships.....	11,800	2,065	38,595	8,952	2,563	4,580	12,542	9,959
Number of partners.....	46,004	4,778	91,309	20,095	5,461	10,368	27,985	27,401
Total assets.....	25,398,888	4,817,728	6,632,535	1,853,999	981,028	667,902	1,099,598	2,030,009
Income and deductions from a trade or business:								
Total income.....	20,086,851	13,294,717	23,695,341	5,559,825	2,868,908	2,981,491	5,210,693	7,074,424
Business receipts.....	18,941,882	13,201,663	23,525,448	5,531,603	2,861,672	2,956,962	5,151,720	7,023,492
Ordinary income from other partnerships and fiduciaries.....	622,796	*919	*9,832	*8,058	55	--	*1,719	--
Farm net profit.....	*5,771	--	*1,659	*1,659	--	--	--	--
Net gain, noncapital assets.....	5,203	55,259	22,949	6,248	*249	3,044	*495	12,913
Other income.....	511,198	36,876	135,454	12,257	6,933	21,485	56,759	38,019
Total deductions.....	15,977,894	12,246,861	21,473,628	5,012,118	2,605,763	2,733,427	4,640,121	6,482,199
Cost of sales and operations ¹	13,502,002	11,062,271	15,367,504	3,672,597	2,016,025	1,904,146	3,087,441	4,687,296
Inventory, beginning of year.....	8,169,561	28,581	287,616	30,884	7,871	25,167	52,958	170,737
Purchases.....	4,869,022	1,084,596	5,731,615	1,625,802	652,981	827,757	1,535,055	1,090,020
Cost of labor.....	*14,193	1,474,632	3,183,856	707,683	496,907	408,168	746,217	824,882
Additional inventory costs (section 263A).....	551,798	*134,308	647,834	*22,958	*4,774	*15,867	*10,608	*593,627
Other costs.....	6,725,071	8,368,865	5,945,962	1,384,169	840,626	667,647	823,666	2,229,854
Less: Inventory, end of year.....	7,148,185	28,712	462,156	98,899	12,132	40,460	88,842	221,823
Salaries and wages.....	232,312	254,609	1,600,410	359,793	190,689	209,247	422,067	418,615
Guaranteed payments to partners.....	49,209	19,449	470,573	86,603	70,637	66,167	167,268	79,898
Rent paid.....	21,066	39,251	216,556	49,435	26,048	26,851	59,450	54,812
Interest paid.....	334,996	36,381	106,063	16,505	7,185	21,675	26,870	33,828
Taxes and licenses.....	96,470	43,029	233,647	47,989	21,888	40,714	58,250	64,805
Bad debts.....	6,659	5,380	34,575	5,172	3,850	2,023	17,864	5,666
Repairs and maintenance.....	63,672	38,916	123,739	20,237	7,768	8,271	14,657	72,806
Depreciation.....	126,931	77,905	334,985	57,571	21,379	38,423	75,231	142,381
Depletion.....	*106	*571	--	--	--	--	--	--
Retirement plans, etc.....	1,960	7,599	25,439	3,787	5,408	*1,519	4,467	10,258
Employee benefit programs.....	16,674	10,608	83,152	16,700	13,197	18,678	16,609	17,968
Net loss from other partnerships and fiduciaries.....	18,652	975	*4,336	*25	*144	57	*1,174	*2,936
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	1,793	*2,050	*875	*17	46	*11	*121	*679
Other deductions.....	1,505,392	647,867	2,871,774	675,687	221,498	395,685	688,652	890,252
Net income (less deficit) from trade or business..	4,108,957	1,047,856	2,221,713	547,706	263,145	248,064	570,572	592,226
Net income.....	4,135,432	1,058,964	2,226,396	547,708	263,145	248,064	570,595	596,884
Deficit.....	26,475	*11,107	*4,683	*2	--	--	*23	*4,658
Portfolio income (less deficit) distributed directly to partners.....	739,224	30,983	34,059	2,261	4,149	1,242	2,546	23,862
Interest income.....	157,095	22,531	11,432	1,308	3,705	465	2,338	3,616
Dividend income.....	5,151	3,231	18,162	*120	*307	(³)	*59	*17,676
Royalty income.....	*3,935	--	--	--	--	--	--	--
Net short-term capital gain (less deficit).....	*8,428	*-326	*1,353	*830	*8	*776	*-31	*-230
Net long-term capital gain (less deficit).....	560,568	*5,548	*3,111	*3	*128	--	*180	*2,800
Other portfolio income (less deficit).....	*4,047	--	--	--	--	--	--	--
Rental real estate income (less deficit).....	202,118	*96	*5,558	*1,627	--	46	*23	*3,863
Net income.....	211,237	132	*5,670	*1,675	--	46	*23	*3,927
Deficit.....	9,119	*37	*112	*48	--	--	--	64
Net income (less deficit) from other rental activity..	*772	23,027	*-733	--	--	--	--	*-733
Net income.....	*772	23,027	--	--	--	--	--	--
Deficit.....	--	--	*733	--	--	--	--	*733
Total net income ².....	4,482,075	1,096,741	2,256,132	550,760	267,158	248,575	572,992	616,647

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing							
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Number of partnerships.....	18,769	1,621	457	51	685	*54	859	79
Number of partners.....	84,388	5,176	1,001	307	1,893	*169	4,194	376
Total assets.....	258,335,169	20,171,492	14,498,790	1,661,123	1,622,339	*681,581	2,391,035	2,134,325
Income and deductions from a trade or business:								
Total income.....	382,153,620	42,496,340	14,005,110	2,794,005	4,723,566	*657,046	4,602,095	3,424,863
Business receipts.....	375,583,217	42,149,378	13,742,371	2,729,647	4,471,104	*656,276	4,553,520	3,411,390
Ordinary income from other partnerships and fiduciaries.....	2,058,653	4,279	2,956	*2,983	*203,838	--	4,289	*517
Farm net profit.....	*884	773	*112	--	--	--	--	--
Net gain, noncapital assets.....	717,270	11,134	3,361	877	*404	*41	5,705	282
Other income.....	3,793,596	330,776	256,311	60,498	48,222	*729	38,581	12,673
Total deductions.....	348,479,124	40,361,336	12,895,724	2,710,493	4,119,641	*631,247	4,288,713	3,283,265
Cost of sales and operations ¹	281,283,784	31,156,878	8,182,413	2,356,967	3,116,948	*525,352	3,279,437	2,661,760
Inventory, beginning of year.....	22,340,860	3,530,412	901,414	268,806	550,491	*56,528	579,932	296,362
Purchases.....	176,632,538	24,899,964	7,491,135	1,629,836	2,068,546	*414,568	2,255,312	1,580,884
Cost of labor.....	13,131,936	1,544,792	120,012	261,326	532,112	*28,221	407,975	261,088
Additional inventory costs (section 263A).....	862,347	67,837	3,774	*4,658	39,458	16,598	107,918	*31,888
Other costs.....	93,133,123	4,771,262	586,726	507,470	463,481	*63,525	477,648	804,600
Less: Inventory, end of year.....	24,817,021	3,657,389	920,649	315,129	537,139	*54,089	549,347	313,062
Salaries and wages.....	11,435,554	1,192,217	951,672	93,595	318,791	*27,248	269,103	166,437
Guaranteed payments to partners.....	568,305	34,265	*6,933	*14,880	*16,053	2,014	88,754	*3,125
Rent paid.....	1,577,655	216,783	283,929	16,037	44,386	*4,753	30,780	23,059
Interest paid.....	2,134,138	233,164	212,215	27,029	37,595	*21,501	43,024	46,792
Taxes and licenses.....	5,843,003	216,832	110,334	7,745	32,156	*2,042	38,288	30,800
Bad debts.....	280,429	37,681	5,393	10,924	3,673	115	7,710	1,566
Repairs and maintenance.....	1,063,928	205,536	30,101	7,316	6,011	*452	21,760	27,234
Depreciation.....	5,297,695	726,457	240,900	17,748	30,538	*4,126	95,455	59,310
Depletion.....	18,597	--	--	--	--	--	--	--
Retirement plans, etc.....	950,565	145,605	90,554	*6,551	4,710	889	6,584	6,328
Employee benefit programs.....	1,557,574	227,702	101,390	*9,445	30,849	4,812	31,278	18,038
Net loss from other partnerships and fiduciaries.....	271,475	*19,284	*193,684	*2,037	1,467	--	*223	2
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	49,054	*2,390	1,347	(³)	(³)	63	*598	54
Other deductions.....	36,147,368	5,946,542	2,484,861	140,220	476,464	*37,882	375,719	238,759
Net income (less deficit) from trade or business..	33,674,496	2,135,004	1,109,386	83,512	603,926	*25,799	313,382	141,598
Net income.....	33,715,206	2,135,004	1,109,386	89,861	603,926	*26,574	313,382	151,762
Deficit.....	40,710	--	--	6,349	--	775	--	10,164
Portfolio income (less deficit) distributed directly to partners.....	3,439,270	247,801	74,586	31,559	8,990	14,960	2,925	12,960
Interest income.....	940,331	33,254	67,982	6,097	2,661	9,461	2,392	2,471
Dividend income.....	1,565,298	156,776	*2,974	*25,660	*20	--	*576	*10,027
Royalty income.....	613,579	16,825	3,630	--	*6,236	5,152	--	230
Net short-term capital gain (less deficit).....	-2,113	182	--	5	--	--	*-123	11
Net long-term capital gain (less deficit).....	313,705	40,709	--	-203	74	346	*80	9
Other portfolio income (less deficit).....	*8,469	*55	--	--	--	--	--	*212
Rental real estate income (less deficit).....	20,487	2,242	17	176	--	--	*561	(³)
Net income.....	21,934	*2,551	17	176	--	--	*561	(³)
Deficit.....	*1,447	*309	--	--	--	--	--	--
Net income (less deficit) from other rental activity..	424,310	1,661	227,302	--	--	--	298	804
Net income.....	425,664	1,661	227,302	--	--	--	298	804
Deficit.....	*1,355	--	--	--	--	--	--	--
Total net income ².....	37,246,971	2,345,817	1,411,290	115,445	612,843	*40,412	317,209	155,342

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing--continued							
	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Number of partnerships.....	2,100	160	1,299	400	1,217	217	2,248	1,639
Number of partners.....	5,143	2,739	31,618	1,669	2,709	1,021	6,720	4,224
Total assets.....	1,889,130	83,613,724	54,644,612	7,958,832	3,394,402	8,515,313	5,819,454	13,871,036
Income and deductions from a trade or business:								
Total income.....	2,692,616	139,488,970	57,805,301	8,816,554	4,404,376	9,411,754	8,405,479	12,786,471
Business receipts.....	2,655,682	138,928,986	55,240,745	8,621,052	4,253,604	8,992,266	8,322,829	12,550,555
Ordinary income from other partnerships and fiduciaries.....	*572	*120,926	1,463,455	6,996	*86,383	*7,283	2,631	*41,059
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*14,420	66,957	391,403	59,266	3,425	115,103	8,854	4,790
Other income.....	21,941	372,100	709,699	129,241	60,964	297,102	71,165	190,068
Total deductions.....	2,407,296	134,346,743	45,828,951	8,259,334	3,853,501	8,529,043	7,704,198	10,531,945
Cost of sales and operations ¹	1,327,405	118,660,591	31,540,248	6,507,897	3,082,738	7,628,736	6,046,865	7,644,712
Inventory, beginning of year.....	80,278	2,395,048	4,407,957	715,946	319,837	997,353	703,693	1,837,523
Purchases.....	694,725	73,041,287	18,627,423	4,113,954	1,637,063	5,532,002	3,744,246	5,653,576
Cost of labor.....	189,704	182,172	1,719,138	624,825	367,170	669,474	1,023,980	698,097
Additional inventory costs (section 263A).....	*27,792	*11,070	102,816	49,900	14,654	15,012	65,032	52,510
Other costs.....	405,112	45,755,795	11,932,215	1,777,653	1,104,908	1,726,360	1,260,963	1,015,967
Less: Inventory, end of year.....	70,206	2,724,780	5,249,301	774,381	360,895	1,311,467	751,049	1,612,961
Salaries and wages.....	335,261	737,239	2,799,020	443,152	211,651	195,403	445,812	775,720
Guaranteed payments to partners.....	23,858	*3,298	49,977	*12,743	369	*18,143	89,910	39,133
Rent paid.....	66,551	218,313	250,811	33,258	21,801	17,299	55,908	76,434
Interest paid.....	37,123	290,412	434,500	97,495	39,468	101,553	65,287	117,501
Taxes and licenses.....	48,143	4,540,341	248,479	37,898	31,282	39,883	75,472	135,939
Bad debts.....	3,338	19,750	52,907	22,611	9,652	16,576	8,076	19,364
Repairs and maintenance.....	17,514	324,535	148,539	29,801	19,821	31,985	43,345	36,372
Depreciation.....	62,680	1,667,257	887,782	157,974	101,069	132,223	116,993	231,613
Depletion.....	--	*1,161	1,391	--	16,045	--	--	--
Retirement plans, etc.....	8,080	281,420	140,752	6,758	8,695	8,142	22,324	36,731
Employee benefit programs.....	15,124	165,485	347,359	75,362	14,789	20,890	66,489	118,210
Net loss from other partnerships and fiduciaries.....	--	831	41,251	--	*10,337	*208	--	--
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*4,017	14,538	796	*2,022	301	*42	*1,226	181
Other deductions.....	458,203	7,421,573	8,885,140	832,364	285,484	317,960	666,490	1,300,035
Net income (less deficit) from trade or business..	285,319	5,142,227	11,976,350	557,220	550,875	882,712	701,281	2,254,527
Net income.....	289,419	5,157,920	11,976,350	557,220	550,875	883,031	701,282	2,254,527
Deficit.....	*4,100	15,693	--	--	--	*319	*1	--
Portfolio income (less deficit) distributed directly to partners.....	84,169	1,512,015	869,921	82,809	9,953	19,655	51,828	151,911
Interest income.....	30,027	267,449	215,183	11,699	8,675	18,983	15,545	135,434
Dividend income.....	*232	1,123,525	197,382	*22,658	102	586	*62	*1,718
Royalty income.....	713	*5,074	399,106	13,619	*1,043	*8	*371	*983
Net short-term capital gain (less deficit).....	-35	61	-683	--	-29	--	*120	-65
Net long-term capital gain (less deficit).....	53,232	115,906	51,005	*34,833	*163	101	*35,730	*13,843
Other portfolio income (less deficit).....	--	--	7,928	--	--	-23	--	-2
Rental real estate income (less deficit).....	*1,962	*470	*156	52	*296	352	*5,380	*1,207
Net income.....	*1,962	*470	*156	52	*296	352	*5,380	*1,207
Deficit.....	--	--	--	--	--	--	--	--
Net income (less deficit) from other rental activity..	*146	182,887	8,374	*62	1,175	*460	--	1,419
Net income.....	*146	182,887	8,374	*62	1,175	*540	--	1,419
Deficit.....	--	--	--	--	--	*80	--	--
Total net income ².....	318,399	6,721,632	12,804,479	605,310	562,166	903,078	722,638	2,395,287

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing--continued					Wholesale trade		
	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Number of partnerships.....	619	801	366	936	2,960	21,763	11,612	8,590
Number of partners.....	1,865	2,372	1,347	2,073	7,772	82,524	34,905	43,519
Total assets.....	3,653,643	3,331,844	11,270,361	1,223,157	15,988,978	64,053,697	25,702,578	37,924,476
Income and deductions from a trade or business:								
Total income.....	13,153,021	5,160,580	21,447,892	1,966,070	23,911,510	244,007,866	56,687,553	184,602,835
Business receipts.....	13,108,513	4,762,092	21,066,379	1,953,916	23,412,912	241,200,424	56,245,316	182,242,420
Ordinary income from other partnerships and fiduciaries.....	--	*79,500	*8,849	*3,902	*18,236	220,625	*12,163	203,916
Farm net profit.....	--	--	--	--	--	*140	*140	--
Net gain, noncapital assets.....	*4,266	*85	23,251	*123	3,523	60,541	19,461	41,021
Other income.....	40,243	318,902	349,413	*8,130	476,838	2,526,135	410,473	2,115,478
Total deductions.....	12,160,801	4,581,928	19,769,344	1,806,744	20,408,877	233,340,705	52,284,509	178,578,042
Cost of sales and operations ¹	10,698,853	3,238,118	17,517,195	1,269,002	14,841,670	209,262,920	43,528,845	163,614,239
Inventory, beginning of year.....	590,228	591,485	1,578,626	111,880	1,827,060	10,940,536	5,617,844	5,299,382
Purchases.....	2,729,866	2,084,945	11,113,917	759,612	6,559,677	186,555,034	41,113,192	143,535,466
Cost of labor.....	609,235	303,034	1,268,895	298,329	2,022,358	931,092	571,524	343,064
Additional inventory costs (section 263A).....	50,483	*42,536	18,989	6,353	133,071	494,631	193,781	284,065
Other costs.....	7,549,613	879,485	5,422,612	197,618	6,430,111	23,417,723	2,425,752	20,814,250
Less: Inventory, end of year.....	830,571	663,368	1,885,843	*104,790	2,130,607	13,076,097	6,393,248	6,661,989
Salaries and wages.....	542,180	335,168	714,198	*80,630	801,058	7,536,917	2,599,933	4,873,445
Guaranteed payments to partners.....	*11,827	*36,525	42,561	*16,409	57,528	570,084	330,498	223,219
Rent paid.....	35,274	21,759	60,611	10,758	89,149	1,057,855	447,839	593,948
Interest paid.....	39,494	46,003	84,316	*13,912	145,755	622,259	248,104	369,514
Taxes and licenses.....	27,883	34,987	57,764	14,387	112,349	965,469	313,826	642,164
Bad debts.....	5,255	10,837	7,992	890	36,121	178,361	82,641	91,648
Repairs and maintenance.....	10,015	15,247	42,902	2,772	42,672	359,745	145,085	210,772
Depreciation.....	62,145	70,347	145,865	30,416	456,798	1,007,545	365,909	628,437
Depletion.....	--	--	--	--	--	*534	--	*534
Retirement plans, etc.....	9,392	16,910	22,304	4,200	123,640	209,537	71,644	136,171
Employee benefit programs.....	65,593	66,335	57,005	*3,087	118,330	718,949	176,474	534,424
Net loss from other partnerships and fiduciaries.....	--	*159	122	--	*1,871	31,835	13,272	18,564
Farm net loss.....	--	--	--	--	--	*1,969	*1,969	--
Net loss, noncapital assets.....	17,890	*337	2,394	70	788	11,391	8,770	2,300
Other deductions.....	635,001	689,196	1,014,117	360,214	3,581,145	10,805,336	3,949,701	6,638,664
Net income (less deficit) from trade or business..	992,220	578,653	1,678,548	159,326	3,502,633	10,667,161	4,403,044	6,024,794
Net income.....	992,865	578,653	1,681,211	159,326	3,502,633	10,676,333	4,408,806	6,028,203
Deficit.....	645	--	*2,663	--	--	9,172	*5,762	3,409
Portfolio income (less deficit) distributed								
directly to partners.....	3,762	5,589	55,747	*5,422	192,707	324,190	183,220	140,434
Interest income.....	4,852	6,150	52,967	*5,422	43,629	111,301	60,929	49,840
Dividend income.....	81	*169	*20,620	--	*2,128	13,284	11,027	2,257
Royalty income.....	3	508	*1,170	--	*158,909	48,619	*21,244	*27,375
Net short-term capital gain (less deficit).....	-153	*-201	30	--	-1,231	2,134	*2,185	*-52
Net long-term capital gain (less deficit).....	-1,020	*-1,037	-19,338	--	*-10,728	148,746	87,835	60,907
Other portfolio income (less deficit).....	--	--	298	--	--	106	--	106
Rental real estate income (less deficit).....	--	*1,786	-295	--	*6,126	16,545	12,795	3,750
Net income.....	--	*1,803	--	--	*6,952	17,617	13,040	4,577
Deficit.....	--	*18	295	--	827	*1,072	*245	*827
Net income (less deficit) from other rental activity..	--	--	*-867	226	363	3,594	*2,352	1,204
Net income.....	--	--	*255	226	516	7,924	*3,972	*3,914
Deficit.....	--	--	1,122	--	153	*4,330	1,620	*2,710
Total net income ².....	997,156	587,265	1,752,442	164,974	3,713,788	10,860,611	4,511,390	6,109,327

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Wholesale trade--continued	Retail trade						
	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships.....	1,561	58,437	7,951	3,151	1,112	3,573	8,857	3,284
Number of partners.....	4,100	245,727	20,104	7,857	2,822	9,477	19,547	7,314
Total assets.....	426,642	57,191,547	16,803,046	1,775,572	5,311,661	2,355,121	3,146,823	907,575
Income and deductions from a trade or business:								
Total income.....	2,717,478	190,844,097	65,239,305	5,224,901	24,234,138	7,667,805	14,973,896	3,441,770
Business receipts.....	2,712,689	187,285,164	63,964,540	5,120,480	24,124,658	7,587,014	14,781,426	3,420,557
Ordinary income from other partnerships and fiduciaries.....	4,546	171,088	1,834	(³)	--	2,954	*4,644	*4,330
Farm net profit.....	--	*284	--	--	--	*113	--	--
Net gain, noncapital assets.....	*59	134,571	53,741	*79	1,147	9,674	37,025	*232
Other income.....	*184	3,252,991	1,219,190	104,342	108,333	68,050	150,801	16,649
Total deductions.....	2,478,154	183,198,631	63,784,681	4,823,482	23,512,041	7,388,298	14,335,311	3,166,141
Cost of sales and operations ¹	2,119,835	146,439,024	55,024,961	3,082,881	18,063,208	5,716,359	11,012,571	2,170,581
Inventory, beginning of year.....	*23,309	16,207,374	8,129,703	401,877	1,814,409	742,145	769,525	191,765
Purchases.....	1,906,376	132,353,614	51,545,650	2,726,320	15,961,316	5,605,008	10,761,811	1,939,804
Cost of labor.....	*16,505	937,594	446,052	88,670	*173,798	74,729	24,033	*6,484
Additional inventory costs (section 263A).....	*16,785	255,763	50,895	37,972	1,384	*11,175	42,865	*1,849
Other costs.....	177,721	14,951,661	4,346,448	351,798	2,134,105	123,383	228,079	246,385
Less: Inventory, end of year.....	*20,861	18,316,552	9,543,355	523,756	2,021,803	840,082	813,742	215,705
Salaries and wages.....	63,538	11,715,892	3,414,673	528,279	1,548,323	671,662	1,237,211	370,932
Guaranteed payments to partners.....	*16,366	580,124	147,628	41,971	*43,934	63,853	58,736	56,834
Rent paid.....	16,068	3,202,901	594,353	239,246	447,863	124,103	365,386	96,465
Interest paid.....	*4,641	1,077,752	319,334	23,101	51,657	34,818	71,723	10,762
Taxes and licenses.....	9,479	1,829,193	458,816	68,509	226,541	95,439	204,402	47,572
Bad debts.....	*4,072	320,623	45,958	21,981	35,097	14,559	7,706	10,119
Repairs and maintenance.....	3,888	740,735	128,894	18,800	121,340	55,282	93,766	10,963
Depreciation.....	13,200	1,795,109	311,336	43,178	277,486	74,964	156,230	25,455
Depletion.....	--	*333	--	--	--	--	--	--
Retirement plans, etc.....	1,722	124,182	18,432	3,555	*1,635	13,955	12,789	10,221
Employee benefit programs.....	*8,051	745,142	221,403	17,426	108,068	25,390	75,726	11,992
Net loss from other partnerships and fiduciaries.....	--	4,806	289	--	--	1,489	786	1,132
Farm net loss.....	--	*3,952	--	--	--	--	*3,952	--
Net loss, noncapital assets.....	322	11,056	2,712	--	*7,146	*64	*92	*77
Other deductions.....	216,971	14,607,807	3,095,890	734,553	2,579,743	496,361	1,034,237	343,037
Net income (less deficit) from trade or business..	239,324	7,645,466	1,454,624	401,419	722,096	279,507	638,585	275,629
Net income.....	239,324	7,658,767	1,455,545	401,419	722,096	280,097	640,205	275,629
Deficit.....	--	13,301	*921	--	--	*590	*1,620	--
Portfolio income (less deficit) distributed								
directly to partners.....	536	228,160	37,214	2,470	19,447	5,562	36,977	26,315
Interest income.....	532	117,960	25,856	2,367	749	2,616	11,664	729
Dividend income.....	--	4,910	399	*103	--	*1,430	628	*1
Royalty income.....	--	*141	--	--	--	*141	--	--
Net short-term capital gain (less deficit).....	(³)	111	*132	--	--	*371	*-625	--
Net long-term capital gain (less deficit).....	4	104,342	10,870	--	*18,698	*530	*25,310	*25,585
Other portfolio income (less deficit).....	--	*697	*221	--	--	*475	--	--
Rental real estate income (less deficit).....	--	54,760	2,332	*-439	--	*673	11,042	--
Net income.....	--	56,328	2,332	98	--	*673	11,980	--
Deficit.....	--	*1,568	--	*537	--	--	*939	--
Net income (less deficit) from other rental activity..	39	45,629	*-30	--	10,161	--	4,267	--
Net income.....	39	45,732	37	--	10,161	--	4,303	--
Deficit.....	--	*103	*67	--	--	--	*37	--
Total net income ².....	239,895	7,869,563	1,483,402	403,450	733,006	284,840	666,186	276,359

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Retail trade--continued						Transportation and warehousing	
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Number of partnerships.....	3,084	6,061	3,038	543	8,847	8,936	14,543	1,348
Number of partners.....	7,693	13,781	6,686	2,201	19,830	128,414	460,197	4,147
Total assets.....	5,666,850	1,958,562	1,071,401	3,222,841	2,311,845	12,660,249	70,921,800	1,399,706
Income and deductions from a trade or business:								
Total income.....	22,802,469	7,288,098	3,015,194	6,393,174	6,350,862	24,212,486	50,596,651	1,731,545
Business receipts.....	22,593,358	7,082,029	2,628,232	5,845,231	6,255,183	23,882,456	48,444,077	1,657,832
Ordinary income from other partnerships and fiduciaries.....	*2,016	--	--	256	--	*155,053	968,913	*25,607
Farm net profit.....	--	--	--	--	--	*171	--	--
Net gain, noncapital assets.....	17,105	*750	*322	47	2,939	11,511	296,331	*30,641
Other income.....	189,991	205,319	386,640	547,641	92,739	163,295	887,329	*17,465
Total deductions.....	22,354,859	6,811,102	2,757,890	5,728,786	5,719,501	22,816,538	45,301,642	1,586,962
Cost of sales and operations ¹	19,699,578	4,011,583	1,729,571	3,723,655	4,104,239	18,099,837	30,383,448	722,541
Inventory, beginning of year.....	265,046	907,101	429,625	999,439	806,955	749,785	461,322	*12,705
Purchases.....	14,434,191	3,650,078	1,502,416	3,707,896	4,033,261	16,485,862	11,375,174	*29,288
Cost of labor.....	*21,883	*1,597	*15,350	*9,858	*31,308	*43,833	1,321,143	2,732
Additional inventory costs (section 263A).....	*4,351	9,529	*9,239	27,037	15,207	44,259	176,998	*39,398
Other costs.....	5,280,326	236,266	241,345	50,396	116,679	1,596,451	17,416,353	*608,858
Less: Inventory, end of year.....	306,219	792,989	468,405	1,070,972	899,170	820,353	526,839	*9,569
Salaries and wages.....	851,116	428,937	325,694	657,059	453,199	1,228,807	3,226,402	310,738
Guaranteed payments to partners.....	16,126	38,810	*18,466	*1,279	27,931	64,556	165,462	*5,850
Rent paid.....	212,456	361,585	180,960	199,897	260,960	119,629	724,809	43,405
Interest paid.....	138,377	38,837	11,389	49,852	38,806	289,096	769,468	15,111
Taxes and licenses.....	205,306	100,163	65,050	129,487	83,687	144,220	693,990	32,237
Bad debts.....	5,890	34,468	87,018	4,602	2,248	50,975	44,185	4,937
Repairs and maintenance.....	115,231	28,086	14,438	25,978	22,444	105,512	465,596	51,356
Depreciation.....	298,026	77,390	45,014	136,111	52,435	297,484	1,806,579	54,781
Depletion.....	--	--	--	--	*333	--	--	--
Retirement plans, etc.....	6,029	6,070	*8,682	3,859	2,981	35,974	72,389	*1,533
Employee benefit programs.....	51,698	33,162	*18,595	23,071	17,010	141,601	319,558	*21,318
Net loss from other partnerships and fiduciaries.....	*189	--	--	--	*158	*763	21,892	*151
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	42	*51	90	388	*44	350	5,991	--
Other deductions.....	754,796	1,651,960	252,923	773,547	653,027	2,237,733	6,601,874	323,004
Net income (less deficit) from trade or business.....	447,610	476,997	257,303	664,388	631,361	1,395,948	5,295,009	144,583
Net income.....	450,463	476,997	257,303	665,452	637,467	1,396,094	5,307,143	144,593
Deficit.....	*2,854	--	--	*1,064	*6,106	*145	*12,135	*10
Portfolio income (less deficit) distributed								
directly to partners.....	8,263	9,564	2,666	*2,451	31,574	45,657	29,547	8,350
Interest income.....	6,570	6,157	2,642	*2,295	10,510	45,805	157,221	6,895
Dividend income.....	174	*2	24	*461	*1,665	23	208,330	*15
Royalty income.....	--	--	--	--	--	--	--	--
Net short-term capital gain (less deficit).....	*1,053	--	--	*-180	*-221	*-155	*-1,828	--
Net long-term capital gain (less deficit).....	*466	*3,405	--	*-125	*19,621	*-18	-335,045	*1,441
Other portfolio income (less deficit).....	--	--	--	--	--	1	868	--
Rental real estate income (less deficit).....	26,909	*3,245	--	175	*10,341	*482	109,434	*-5,908
Net income.....	27,001	*3,245	--	175	*10,341	*482	115,341	--
Deficit.....	*92	--	--	--	--	--	*5,908	*5,908
Net income (less deficit) from other rental activity.....	*11,585	64	--	4,007	--	15,576	*30,423	*19,504
Net income.....	*11,585	64	--	4,007	--	15,576	*31,566	*19,504
Deficit.....	--	--	--	--	--	--	1,143	--
Total net income².....	492,848	486,464	259,970	671,326	653,877	1,457,836	5,801,285	165,089

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Transportation and warehousing--continued							
	Water transportation	Truck transportation	Other 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.....	547	7,668	988	142	*170	1,845	945	891
Number of partners.....	4,677	17,133	2,290	417,345	*340	8,832	2,067	3,367
Total assets.....	2,073,552	1,507,764	*128,377	56,380,813	--	2,289,002	*69,328	7,073,258
Income and deductions from a trade or business:								
Total income.....	2,738,417	6,877,508	524,941	26,970,992	*23,735	6,109,453	780,295	4,839,766
Business receipts.....	2,434,618	6,429,775	510,027	26,042,841	*23,735	5,955,015	779,361	4,610,873
Ordinary income from other partnerships and fiduciaries.....	*4,285	883	--	768,988	--	4,866	--	*164,284
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	*99,439	23,598	*14,275	41,202	--	86,997	--	*179
Other income.....	200,075	423,253	*639	117,960	--	62,575	*933	64,429
Total deductions.....	2,277,388	6,394,596	486,360	24,263,230	*21,140	5,313,900	722,777	4,235,287
Cost of sales and operations ¹	912,438	2,432,080	*101,058	20,218,113	--	3,058,747	*476,731	2,461,738
Inventory, beginning of year.....	*21,865	*15,388	--	57,549	--	299,554	*1,027	*53,234
Purchases.....	*277,888	590,305	*1,560	7,450,763	--	834,457	*47,600	2,143,312
Cost of labor.....	*71,742	256,135	*34,893	688	--	750,428	*116,893	*87,631
Additional inventory costs (section 263A).....	*10,145	*49,778	--	--	--	2,687	*74,961	*30
Other costs.....	573,719	1,532,208	*64,604	12,766,596	--	1,383,492	*237,233	249,644
Less: Inventory, end of year.....	*42,920	*11,734	--	57,483	--	332,037	*982	*72,114
Salaries and wages.....	216,001	1,100,321	*91,526	206,619	*245	847,062	*71,324	382,566
Guaranteed payments to partners.....	*5,355	56,134	*10,669	9,111	--	59,591	*9,602	*9,151
Rent paid.....	28,132	191,213	*17,529	108,470	*1,231	99,881	*11,843	223,106
Interest paid.....	61,176	54,509	*12,785	546,758	*218	26,009	*1,327	51,574
Taxes and licenses.....	29,076	156,508	15,173	253,615	*1,448	80,745	*7,508	117,679
Bad debts.....	*13,043	11,181	*69	4,809	--	5,620	*73	4,453
Repairs and maintenance.....	59,637	139,553	*10,807	119,194	*412	28,375	*1,471	54,790
Depreciation.....	108,445	249,916	35,451	1,093,427	*3,007	81,720	*9,306	170,526
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*19,242	9,315	*2,703	*13,756	--	16,569	*974	8,297
Employee benefit programs.....	63,756	50,444	*9,228	*47,034	--	86,109	*3,823	37,845
Net loss from other partnerships and fiduciaries.....	--	*703	--	*20,702	--	*249	--	87
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	10	*403	--	5,545	--	--	--	*33
Other deductions.....	761,078	1,942,317	179,360	1,616,077	*14,579	923,223	128,793	713,442
Net income (less deficit) from trade or business..	461,029	482,912	38,582	2,707,761	*2,595	795,552	57,518	604,478
Net income.....	461,049	482,912	38,582	2,713,214	*2,595	797,713	57,518	608,970
Deficit.....	20	--	--	*5,453	--	*2,160	--	*4,491
Portfolio income (less deficit) distributed directly to partners.....	12,198	7,751	*60	-58,877	--	36,297	*5,212	18,556
Interest income.....	12,249	4,631	*60	110,281	--	11,828	*311	10,964
Dividend income.....	--	*577	--	195,415	--	*143	--	*12,181
Royalty income.....	--	--	--	--	--	--	--	--
Net short-term capital gain (less deficit).....	--	*-18	--	--	--	*-1,811	--	(³)
Net long-term capital gain (less deficit).....	-52	*2,560	--	-364,914	--	*25,609	*4,901	*-4,589
Other portfolio income (less deficit).....	--	--	--	341	--	528	--	--
Rental real estate income (less deficit).....	*25	228	--	5,194	--	*7,151	--	*102,743
Net income.....	*25	228	--	5,194	--	*7,151	--	*102,743
Deficit.....	--	--	--	--	--	--	--	--
Net income (less deficit) from other rental activity..	--	*1,374	--	*10,688	--	-1,143	--	--
Net income.....	--	*1,374	--	*10,688	--	--	--	--
Deficit.....	--	--	--	--	--	1,143	--	--
Total net income ².....	473,304	489,722	38,642	3,029,680	*2,595	814,058	57,829	730,366

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Information							
	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting	Telecommunications	Internet service providers, Web search portals and data processing services	Other information services
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Number of partnerships.....	10,490	3,264	2,483	588	*13	2,067	1,209	865
Number of partners.....	203,475	9,401	9,774	21,855	*54	157,283	3,111	1,997
Total assets.....	258,617,753	15,058,853	59,236,741	61,984,234	*2,332	116,502,153	3,215,766	2,617,673
Income and deductions from a trade or business:								
Total income.....	109,524,994	13,122,495	16,505,231	21,724,818	*2,714	50,953,050	2,681,648	4,535,038
Business receipts.....	103,278,204	12,708,125	14,113,043	20,819,460	*2,714	48,629,971	2,505,328	4,499,562
Ordinary income from other partnerships and fiduciaries.....	3,095,624	*125,377	989,180	343,125	--	1,605,339	*2,669	*29,933
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	421,911	*16,907	*72,545	161,637	--	165,530	*3,337	*1,956
Other income.....	2,729,255	272,087	1,330,462	400,595	--	552,211	*170,314	*3,587
Total deductions.....	92,038,740	10,101,022	14,652,177	16,868,389	*2,496	44,990,547	1,994,618	3,429,492
Cost of sales and operations ¹	19,960,903	2,365,839	4,796,587	1,370,551	*2,141	10,768,240	236,030	421,516
Inventory, beginning of year.....	3,644,162	252,712	2,810,225	*5,539	--	565,368	*9,091	*1,228
Purchases.....	6,274,432	787,662	520,541	*3,833	--	4,821,491	*8,103	*132,800
Cost of labor.....	466,033	203,335	*91,046	*3,914	--	*21,527	*37,447	*108,763
Additional inventory costs (section 263A).....	152,884	15,785	--	*37,386	*2,141	97,572	--	--
Other costs.....	13,341,599	1,375,614	4,237,440	1,325,178	--	6,035,162	*186,081	*182,123
Less: Inventory, end of year.....	3,918,206	269,269	2,862,665	*5,300	--	772,880	*4,693	*3,399
Salaries and wages.....	9,583,531	2,104,375	1,201,608	1,941,493	--	2,962,111	437,254	936,690
Guaranteed payments to partners.....	277,008	97,314	*37,062	*17,287	--	*25,023	*72,463	*27,858
Rent paid.....	2,469,958	157,828	252,708	288,267	*121	1,501,558	101,274	168,203
Interest paid.....	2,252,181	126,915	580,592	357,898	--	1,110,117	41,798	34,861
Taxes and licenses.....	1,705,468	221,933	198,381	228,778	*3	892,133	39,322	124,918
Bad debts.....	1,989,622	218,526	172,756	150,994	--	1,409,166	30,165	*8,014
Repairs and maintenance.....	668,087	77,458	94,889	97,677	--	295,590	20,134	82,339
Depreciation.....	11,440,402	275,704	989,193	1,794,606	*12	7,955,977	81,924	342,987
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	575,547	89,768	168,841	82,278	--	155,293	*53,749	*25,618
Employee benefit programs.....	921,576	218,507	120,485	146,272	--	327,585	50,354	*58,373
Net loss from other partnerships and fiduciaries.....	345,315	*407	*228,238	47,552	--	*47,693	5,813	*15,612
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	67,731	885	*21,673	39,721	--	4,760	678	13
Other deductions.....	39,781,412	4,145,564	5,789,164	10,305,014	*219	17,535,300	823,662	1,182,490
Net income (less deficit) from trade or business..	17,486,255	3,021,473	1,853,054	4,856,429	*219	5,962,503	687,030	1,105,547
Net income.....	18,274,739	3,023,125	2,498,316	4,943,966	*219	6,013,142	690,423	1,105,547
Deficit.....	788,484	1,652	*645,262	*87,537	--	*50,640	3,393	--
Portfolio income (less deficit) distributed directly to partners.....	2,545,913	114,367	1,003,630	374,043	--	1,042,941	17,691	-6,759
Interest income.....	929,263	34,538	134,438	280,862	--	456,753	17,691	4,980
Dividend income.....	141,666	965	101,913	*532	--	37,684	--	*571
Royalty income.....	1,350,108	*14,753	*744,566	*3,900	--	586,530	--	360
Net short-term capital gain (less deficit).....	3,805	*337	*4,160	*-1,066	--	--	--	*373
Net long-term capital gain (less deficit).....	120,460	63,309	*18,405	89,816	--	*-38,027	--	*-13,043
Other portfolio income (less deficit).....	*612	464	*148	(³)	--	--	--	--
Rental real estate income (less deficit).....	11,550	*3,328	*5,030	*2,581	--	*610	--	--
Net income.....	12,410	*3,328	*5,851	*2,620	--	*610	--	--
Deficit.....	*860	--	*821	39	--	--	--	--
Net income (less deficit) from other rental activity..	25,633	940	*1,797	*3,759	--	19,136	--	--
Net income.....	25,831	940	*1,797	*3,759	--	19,335	--	--
Deficit.....	199	--	--	--	--	199	--	--
Total net income ².....	19,945,085	3,076,462	2,840,946	5,148,063	*219	7,063,217	704,721	1,111,458

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Finance and insurance							Real estate and rental and leasing
	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation	Securities, commodities contracts, and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
Number of partnerships.....	189,015	**	7,326	**	151,254	6,093	23,318	618,486
Number of partners.....	2,288,376	390	28,646	6,778	2,013,990	18,749	219,823	3,574,965
Total assets.....	4,085,427,014	7,057,540	91,857,850	17,513,511	3,485,230,110	8,977,965	474,790,038	1,483,130,422
Income and deductions from a trade or business:								
Total income.....	203,554,044	*941,578	21,785,445	5,497,194	159,261,659	10,939,207	5,128,961	79,914,813
Business receipts.....	135,662,618	*909,747	17,202,913	4,826,229	98,540,638	10,588,397	3,594,695	65,251,893
Ordinary income from other partnerships and fiduciaries.....	10,848,096	179	366,884	*87,529	9,796,290	*13,749	583,465	5,529,219
Farm net profit.....	*24,262	--	--	--	*22,542	--	*1,721	*10,061
Net gain, noncapital assets.....	374,979	--	*16,716	*162	344,410	*7,289	*6,403	1,891,248
Other income.....	56,644,088	*31,651	4,198,932	583,274	50,557,780	329,773	942,677	7,232,392
Total deductions.....	156,531,624	*797,818	17,334,647	3,798,812	121,808,482	9,270,561	3,521,304	62,158,045
Cost of sales and operations ¹	65,551,778	3,301	10,008,540	*253,036	53,593,823	1,325,164	*367,915	33,558,938
Inventory, beginning of year.....	3,278,026	3,686	*500,359	--	2,641,588	3,885	128,506	11,467,674
Purchases.....	43,908,901	5,069	9,525,036	*16,994	33,944,907	*237,938	*178,956	11,078,015
Cost of labor.....	190,416	--	*13,417	*2,600	*94,919	*56,551	22,929	860,477
Additional inventory costs (section 263A).....	127,518	--	*85,865	--	*15,206	*26,429	18	2,314,327
Other costs.....	23,540,788	--	380,966	*233,442	21,898,534	988,269	*39,578	17,517,589
Less: Inventory, end of year.....	5,512,037	5,454	*497,103	--	5,001,332	6,075	2,072	9,679,176
Salaries and wages.....	22,349,443	*324,798	1,950,512	622,419	17,711,005	1,431,269	309,441	6,314,616
Guaranteed payments to partners.....	2,491,902	*11,798	94,789	*40,957	1,991,915	193,615	158,828	826,974
Rent paid.....	2,182,131	*46,269	185,377	73,724	1,608,019	204,853	63,888	997,813
Interest paid.....	17,313,652	*95,316	1,117,834	140,997	15,447,997	70,291	441,217	2,348,085
Taxes and licenses.....	1,453,338	*7,408	154,728	55,281	1,092,102	105,241	38,578	951,657
Bad debts.....	1,841,259	*7,019	511,947	41,461	1,175,506	6,994	*98,332	98,425
Repairs and maintenance.....	278,143	*1,924	20,627	29,254	197,738	19,520	9,080	352,328
Depreciation.....	1,497,463	*14,635	106,273	73,222	1,165,018	84,065	54,250	3,259,193
Depletion.....	--	--	--	--	--	--	--	*2,720
Retirement plans, etc.....	600,677	*14,144	18,629	*14,774	520,043	30,812	*2,275	95,402
Employee benefit programs.....	1,025,378	*21,502	109,846	29,570	771,439	73,879	19,143	388,596
Net loss from other partnerships and fiduciaries.....	885,251	*30	*9,941	416	737,939	*40,039	96,885	542,252
Farm net loss.....	*2,382	--	--	--	*1,249	--	*1,133	44,307
Net loss, noncapital assets.....	392,503	11,453	*34,249	7,177	339,403	*106	115	6,211
Other deductions.....	38,666,324	*238,221	3,011,355	2,416,525	25,455,286	5,684,713	1,860,225	12,370,527
Net income (less deficit) from trade or business..	47,022,420	*143,761	4,450,798	1,698,382	37,453,176	1,668,646	1,607,657	17,756,768
Net income.....	48,628,175	*143,761	4,596,805	1,698,382	38,662,581	1,717,169	1,809,478	19,164,714
Deficit.....	1,605,755	--	146,006	--	1,209,405	*48,524	201,820	1,407,946
Portfolio income (less deficit) distributed directly to partners.....	118,264,159	*29,583	1,639,620	30,780	101,520,666	324,181	14,719,329	23,389,883
Interest income.....	50,173,394	*15,033	1,377,388	21,096	39,614,811	146,875	8,998,190	8,409,113
Dividend income.....	21,841,865	3,763	9,894	620	18,343,490	25,145	3,458,954	2,748,971
Royalty income.....	1,740,340	--	*3,159	--	1,668,142	--	69,039	2,271,206
Net short-term capital gain (less deficit).....	17,757,252	603	39,678	*-189	17,299,228	*5,271	412,661	406,612
Net long-term capital gain (less deficit).....	23,481,099	*8,104	189,223	*9,254	21,852,794	146,809	1,274,917	9,208,571
Other portfolio income (less deficit).....	3,270,209	*2,080	*20,278	--	2,742,202	*81	505,567	345,409
Rental real estate income (less deficit).....	1,247,990	149	40,995	*1,487	850,105	*2,271	352,983	72,102,376
Net income.....	1,596,550	149	55,230	*1,487	1,156,303	*3,031	380,350	73,363,936
Deficit.....	348,560	--	*14,236	--	306,198	*760	27,367	1,261,560
Net income (less deficit) from other rental activity..	163,412	--	*2,585	--	76,463	*207	84,156	2,613,855
Net income.....	221,616	--	*2,633	--	132,066	*207	86,710	3,135,297
Deficit.....	58,205	--	*48	--	55,603	--	2,553	521,443
Total net income ².....	125,459,629	164,786	5,905,098	1,721,585	100,748,389	1,843,224	15,076,547	106,247,698

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Real estate and rental and leasing--continued							
	Real estate						Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	
Number of partnerships	601,901	163,481	277,719	7,426	39,968	113,309	16,527	57
Number of partners	3,471,353	994,576	1,529,573	33,817	247,446	665,941	102,806	806
Total assets	1,427,467,539	282,280,457	761,680,746	15,668,311	86,488,564	281,349,461	50,413,722	5,249,161
Income and deductions from a trade or business:								
Total income	69,711,099	4,453,353	4,967,063	76,731	2,269,829	57,944,122	9,552,597	651,117
Business receipts.....	58,090,383	3,699,911	3,483,915	*74,964	1,152,213	49,679,382	6,959,619	*201,892
Ordinary income from other partnerships and fiduciaries.....	5,399,771	289,500	668,705	*393	210,866	4,230,307	*48,491	*80,956
Farm net profit.....	*10,061	*1,954	*1,603	--	*554	*5,951	--	--
Net gain, noncapital assets.....	822,174	58,419	354,331	*792	*28,112	380,520	1,069,073	--
Other income.....	5,388,709	403,570	458,509	*583	878,084	3,647,963	1,475,414	*368,270
Total deductions	54,262,797	3,747,088	3,341,650	68,926	1,750,753	45,354,379	7,790,984	*104,264
Cost of sales and operations ¹	32,028,849	1,915,754	1,047,774	*4,907	330,174	28,730,240	1,530,090	--
Inventory, beginning of year.....	11,355,324	494,583	306,009	*2,735	*164,018	10,387,979	112,350	--
Purchases.....	10,514,795	995,307	559,472	*1,968	274,824	8,683,225	563,220	--
Cost of labor.....	738,689	--	*29,856	--	*6,014	702,819	121,788	--
Additional inventory costs (section 263A).....	2,313,971	*41,524	*51,351	--	--	2,221,097	356	--
Other costs.....	16,621,028	1,125,259	395,546	*540	*60,211	15,039,471	896,561	--
Less: Inventory, end of year.....	9,514,991	740,918	294,461	*336	174,893	8,304,384	164,185	--
Salaries and wages.....	5,083,292	426,469	434,059	*3,095	231,722	3,987,948	1,223,931	7,392
Guaranteed payments to partners.....	773,279	*37,580	198,788	*4,513	19,806	512,592	53,696	--
Rent paid.....	735,093	22,644	70,157	*43	45,260	596,989	261,773	947
Interest paid.....	1,755,837	215,125	308,666	*17,375	237,053	977,619	553,362	*38,886
Taxes and licenses.....	789,028	75,903	154,237	*6,080	46,001	506,807	162,183	446
Bad debts.....	48,510	*11,616	*9,054	--	*525	27,315	49,451	*464
Repairs and maintenance.....	272,884	12,103	36,381	*3,396	20,775	200,230	79,425	19
Depreciation.....	880,428	120,678	224,161	*5,748	73,978	455,863	2,378,514	251
Depletion.....	*2,720	--	--	--	*2,720	--	--	--
Retirement plans, etc.....	71,310	*3,167	*3,450	--	*119	64,574	23,716	376
Employee benefit programs.....	227,570	16,592	10,579	--	*15,070	185,328	160,487	540
Net loss from other partnerships and fiduciaries.....	521,728	72,125	68,132	*3,447	11,425	366,601	*20,524	--
Farm net loss.....	44,307	--	*27,260	--	*8,466	*8,581	--	--
Net loss, noncapital assets.....	5,071	*299	*1,159	--	*449	3,163	*1,139	--
Other deductions.....	11,022,892	817,034	747,792	*20,323	707,213	8,730,529	1,292,694	*54,941
Net income (less deficit) from trade or business ..	15,448,302	706,265	1,625,413	7,805	519,075	12,589,743	1,761,613	546,853
Net income.....	16,788,413	954,999	2,023,346	17,115	606,923	13,186,029	1,829,448	546,853
Deficit.....	1,340,111	248,734	397,933	*9,310	87,848	596,286	67,835	--
Portfolio income (less deficit) distributed								
directly to partners	21,035,542	2,571,330	4,888,929	73,203	1,536,844	11,965,236	654,132	1,700,209
Interest income.....	7,656,370	1,460,057	2,594,362	19,966	386,859	3,195,126	689,724	63,019
Dividend income.....	2,744,862	476,267	500,098	*32,962	179,407	1,556,128	4,104	*5
Royalty income.....	640,818	*6,300	62,482	*69	450,364	121,602	*560	*1,629,828
Net short-term capital gain (less deficit).....	403,241	140,699	180,463	(³)	-44,055	126,133	*3,371	--
Net long-term capital gain (less deficit).....	9,251,805	459,454	1,402,479	*20,206	517,221	6,852,444	-43,188	*46
Other portfolio income (less deficit).....	338,446	28,553	149,044	--	*47,046	113,803	*440	*7,403
Rental real estate income (less deficit)	71,769,284	17,106,961	42,460,760	1,087,444	4,252,830	6,861,289	329,766	*3,326
Net income.....	73,030,104	17,290,505	42,646,219	1,087,444	4,317,220	7,688,717	330,505	*3,326
Deficit.....	1,260,820	183,544	185,459	--	64,390	827,428	*740	--
Net income (less deficit) from other rental activity ..	258,978	1,316	128,487	*1,992	85,559	41,623	2,341,825	*13,052
Net income.....	342,117	*12,618	177,727	*2,040	102,319	47,413	2,780,128	*13,052
Deficit.....	83,140	*11,302	*49,240	*48	*16,760	*5,790	438,303	--
Total net income ²	98,857,059	19,785,718	47,520,647	1,150,238	5,921,142	24,479,314	5,127,153	2,263,486

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Professional, scientific, and technical services							Other professional, scientific, and technical services	
	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services	
									(97)
Number of partnerships.....	96,252	23,207	17,532	7,805	4,577	14,104	29,026	16,879	
Number of partners.....	344,628	132,105	62,423	21,097	10,469	32,751	85,783	51,028	
Total assets.....	79,097,330	22,714,562	12,018,798	4,518,782	243,225	2,645,863	36,956,100	19,319,217	
Income and deductions from a trade or business:									
Total income.....	198,967,238	98,412,344	33,341,352	11,745,762	895,690	6,858,396	47,713,693	26,422,947	
Business receipts.....	188,508,069	96,633,367	32,704,791	10,003,333	895,063	6,530,257	41,741,257	22,770,594	
Ordinary income from other partnerships and fiduciaries.....	2,503,995	392,110	256,975	*107,383	--	*1,003	1,746,524	946,276	
Farm net profit.....	--	--	--	--	--	--	--	--	
Net gain, noncapital assets.....	66,365	8,765	3,666	3,873	--	*2,083	47,979	43,643	
Other income.....	7,888,808	1,378,103	375,920	1,631,172	*627	325,052	4,177,933	2,662,434	
Total deductions.....	145,195,434	61,920,036	27,445,177	10,174,728	720,327	5,511,557	39,423,611	20,936,664	
Cost of sales and operations ¹	19,588,487	1,179,776	735,388	3,972,933	370,894	1,555,764	11,773,732	3,316,970	
Inventory, beginning of year.....	322,641	*1,626	*37	*72,297	*14,091	*18,941	215,650	44,446	
Purchases.....	5,423,908	*14,233	*11,135	664,021	339,571	568,644	3,826,304	762,838	
Cost of labor.....	3,111,826	134,412	504,243	745,643	*1,038	329,870	1,396,619	626,055	
Additional inventory costs (section 263A).....	191,575	*23,977	*6,037	--	*764	*73,593	*87,205	*11,872	
Other costs.....	10,875,673	1,007,019	213,963	2,563,394	*46,707	579,840	6,464,750	1,891,947	
Less: Inventory, end of year.....	338,735	*1,491	*28	*72,422	*31,277	*16,722	216,795	*20,188	
Salaries and wages.....	52,100,003	28,257,001	10,137,379	2,192,909	*60,440	1,368,673	10,083,602	6,933,814	
Guaranteed payments to partners.....	8,808,495	4,201,826	2,766,729	484,469	*50,415	282,371	1,022,686	726,336	
Rent paid.....	9,558,169	6,335,542	1,599,683	246,234	23,885	134,014	1,218,812	814,279	
Interest paid.....	820,825	259,968	230,610	18,654	3,021	30,739	277,832	183,109	
Taxes and licenses.....	4,595,746	2,516,189	912,710	167,328	10,886	154,420	834,213	505,341	
Bad debts.....	158,461	80,838	9,463	10,740	*11	7,749	49,661	14,358	
Repairs and maintenance.....	929,345	430,601	155,344	156,923	3,245	46,515	136,718	57,629	
Depreciation.....	2,639,590	1,335,877	486,049	138,269	9,396	145,904	524,094	264,456	
Depletion.....	*10	--	--	--	--	--	*10	*10	
Retirement plans, etc.....	3,007,712	1,081,501	1,263,871	42,587	*7,003	36,472	576,278	457,712	
Employee benefit programs.....	2,928,229	1,382,498	454,257	291,091	*4,526	92,522	703,335	490,749	
Net loss from other partnerships and fiduciaries.....	188,456	15,031	103,374	*14,767	--	*218	55,067	27,956	
Farm net loss.....	--	--	--	--	--	--	--	--	
Net loss, noncapital assets.....	31,053	24,463	3,403	*274	*147	*380	2,385	*1,260	
Other deductions.....	39,840,852	14,818,925	8,586,919	2,437,549	176,457	1,655,815	12,165,186	7,142,684	
Net income (less deficit) from trade or business..	53,771,804	36,492,309	5,896,176	1,571,034	175,363	1,346,839	8,290,083	5,486,283	
Net income.....	53,959,368	36,492,981	5,896,309	1,600,972	175,363	1,348,632	8,445,111	5,542,096	
Deficit.....	187,564	*672	*133	*29,938	--	*1,792	155,029	55,813	
Portfolio income (less deficit) distributed									
directly to partners.....	2,459,033	121,198	145,470	122,513	*350	594,006	1,475,496	900,943	
Interest income.....	436,401	71,214	40,933	26,148	*228	11,834	286,045	179,928	
Dividend income.....	593,902	5,185	3,693	*810	--	*512,384	71,831	49,438	
Royalty income.....	1,024,024	391	15,291	92,696	*123	6,992	908,532	*555,609	
Net short-term capital gain (less deficit).....	73,422	8,764	859	*2	--	*-1	63,797	64,747	
Net long-term capital gain (less deficit).....	329,548	34,989	84,195	*2,856	--	*62,798	144,711	50,841	
Other portfolio income (less deficit).....	1,735	656	*499	--	--	--	*581	*380	
Rental real estate income (less deficit).....	58,796	33,174	*2,083	*3,793	--	*2,843	16,903	8,214	
Net income.....	68,778	37,549	*4,089	*3,793	--	*2,843	20,504	9,556	
Deficit.....	9,982	4,376	*2,006	--	--	--	*3,601	*1,341	
Net income (less deficit) from other rental activity..	10,490	*1,988	51	--	--	--	*8,451	*1,396	
Net income.....	10,490	*1,988	51	--	--	--	*8,451	*1,396	
Deficit.....	--	--	--	--	--	--	--	--	
Total net income ².....	55,897,153	36,604,916	5,958,725	1,694,482	175,714	1,880,891	9,582,425	6,281,249	

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Professional, scientific, and technical services--continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance
	Other professional, scientific, and technical services--continued			Total	Administrative and support services	Waste management and remediation services		Total
	Advertising and related services	Other miscellaneous professional, scientific, and technical services						
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
Number of partnerships.....	3,462	8,685	11,401	26,949	25,728	1,222	3,204	33,444
Number of partners.....	9,293	25,463	175,256	63,866	60,624	3,242	8,560	160,988
Total assets.....	7,780,931	9,855,952	187,200,397	19,133,625	14,603,312	4,530,313	775,809	37,197,937
Income and deductions from a trade or business:								
Total income.....	8,238,027	13,052,719	13,610,250	41,049,845	35,031,453	6,018,392	1,767,515	83,374,132
Business receipts.....	7,826,354	11,144,309	5,847,678	39,828,860	33,935,629	5,893,231	1,739,600	77,918,101
Ordinary income from other partnerships and fiduciaries.....	*236,103	*564,146	5,170,925	146,415	146,415	--	*18,070	745,653
Farm net profit.....	--	--	25,911	*5,657	*5,657	--	--	--
Net gain, noncapital assets.....	*2,815	*1,521	613,485	10,757	3,728	*7,030	(³)	137,567
Other income.....	172,756	1,342,744	1,952,251	1,058,156	940,025	118,131	9,844	4,572,810
Total deductions.....	7,173,778	11,313,169	6,823,805	37,109,080	31,717,133	5,391,948	1,407,816	66,341,548
Cost of sales and operations ¹	3,239,203	5,217,559	2,799,572	14,577,708	10,538,502	4,039,206	354,195	5,019,950
Inventory, beginning of year.....	*41,417	129,786	393,378	241,281	235,428	*5,853	*1,829	108,967
Purchases.....	1,439,309	1,624,157	2,074,710	2,330,483	2,317,571	*12,912	95,394	1,130,569
Cost of labor.....	*67,647	702,918	75,693	5,687,036	4,612,281	1,074,755	*68,812	1,028,250
Additional inventory costs (section 263A).....	*58,528	*16,804	*25,363	375,981	375,888	*94	--	74,293
Other costs.....	1,713,019	2,859,784	658,912	6,104,258	3,146,876	2,957,382	190,732	2,790,655
Less: Inventory, end of year.....	*80,717	115,890	428,484	161,332	149,542	*11,790	*2,572	112,784
Salaries and wages.....	1,214,619	1,935,169	1,191,403	9,971,728	9,619,448	352,280	362,333	16,758,439
Guaranteed payments to partners.....	132,414	163,935	217,964	237,228	227,407	*9,822	*27,796	3,194,694
Rent paid.....	194,753	209,779	147,152	660,328	598,867	61,461	58,622	2,749,410
Interest paid.....	37,732	56,992	544,161	238,966	152,019	86,947	11,465	832,136
Taxes and licenses.....	126,478	202,394	151,301	642,297	602,502	39,795	43,628	1,849,784
Bad debts.....	25,976	9,327	44,309	81,516	73,119	8,397	*1,482	2,109,988
Repairs and maintenance.....	30,927	48,162	51,471	203,992	159,287	44,705	8,310	823,868
Depreciation.....	102,739	156,899	132,366	547,112	389,923	157,189	22,903	2,205,452
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	24,114	94,452	7,711	69,949	66,091	3,858	13,739	325,287
Employee benefit programs.....	114,519	98,068	88,895	1,421,425	1,371,197	50,228	11,453	1,692,307
Net loss from other partnerships and fiduciaries.....	*1,616	*25,495	166,685	62,328	*61,491	*837	*4,761	18,935
Farm net loss.....	--	--	*3,313	--	--	--	--	--
Net loss, noncapital assets.....	*746	*379	2,802	2,746	2,125	*621	*549	9,217
Other deductions.....	1,927,943	3,094,559	1,274,701	8,391,758	7,855,155	536,603	486,580	28,752,079
Net income (less deficit) from trade or business..	1,064,249	1,739,550	6,786,445	3,940,764	3,314,320	626,444	359,699	17,032,584
Net income.....	1,064,249	1,838,766	7,093,680	3,972,999	3,340,434	632,565	364,190	17,042,409
Deficit.....	--	*99,216	307,235	*32,235	*26,114	*6,121	*4,491	9,824
Portfolio income (less deficit) distributed								
directly to partners.....	23,502	551,051	9,360,658	430,884	364,194	66,689	64,421	542,615
Interest income.....	21,659	84,457	2,316,190	82,742	71,758	10,984	5,129	120,683
Dividend income.....	*252	22,141	2,429,702	35,610	35,610	--	*11,502	2,896
Royalty income.....	--	*352,923	1,444,013	*255,524	*255,524	--	*264	183
Net short-term capital gain (less deficit).....	*68	-881	219,636	*971	*971	--	*224	4,274
Net long-term capital gain (less deficit).....	*1,469	92,401	2,903,996	*56,037	*331	*55,706	*47,301	414,515
Other portfolio income (less deficit).....	*190	*11	47,121	--	--	--	--	*65
Rental real estate income (less deficit).....	*203	*8,486	411,059	4,760	4,448	312	*169	27,902
Net income.....	*203	*10,745	465,575	*12,563	*12,563	312	233	44,188
Deficit.....	--	*2,259	54,516	*8,115	*8,115	--	*65	16,286
Net income (less deficit) from other rental activity..	--	*7,055	55,475	-67	-188	122	68	33,022
Net income.....	--	*7,055	58,009	228	107	122	68	35,459
Deficit.....	--	--	2,534	295	295	--	--	*2,437
Total net income ².....	1,086,554	2,214,622	13,490,005	4,319,334	3,681,472	637,861	376,831	17,217,334

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Health care and social assistance--continued							
	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
Number of partnerships.....	13,205	8,378	2,713	1,576	1,165	*279	466	2,966
Number of partners.....	57,987	27,282	26,017	9,458	3,378	*663	12,587	17,655
Total assets.....	4,546,786	2,285,426	6,553,638	2,944,402	579,723	*137,199	11,154,355	8,708,967
Income and deductions from a trade or business:								
Total income.....	31,017,377	7,407,909	11,563,848	5,666,419	1,870,371	*499,875	13,723,703	10,527,637
Business receipts.....	27,141,965	7,299,158	11,084,996	5,204,298	1,755,184	*486,672	13,543,924	10,308,645
Ordinary income from other partnerships and fiduciaries.....	220,843	*81,849	236,022	*92,474	*38,696	--	64,673	11,096
Farm net profit.....	--	--	--	--	--	--	--	--
Net gain, noncapital assets.....	13,331	*115	9,977	*219	*347	*732	1,619	*108,865
Other income.....	3,641,239	26,788	232,852	369,429	*76,144	*12,471	113,487	99,032
Total deductions.....	22,219,655	5,606,398	9,160,108	4,427,825	1,575,511	*452,485	12,235,016	9,715,659
Cost of sales and operations ¹	1,013,711	699,018	816,867	546,118	236,558	*105,198	557,890	885,516
Inventory, beginning of year.....	12,090	23,880	37,527	17,014	*5,084	*5,210	*5,925	*2,097
Purchases.....	197,390	209,390	269,966	161,793	157,772	*85,188	*12,107	33,383
Cost of labor.....	*254,761	115,011	*89,123	150,225	*35,945	*12,074	--	329,813
Additional inventory costs (section 263A).....	*22,894	*7,279	*41,227	*1,033	--	*275	--	--
Other costs.....	540,713	371,059	412,860	233,990	*43,318	*8,422	545,339	522,484
Less: Inventory, end of year.....	14,136	27,600	33,836	17,936	*5,560	*5,972	*5,481	*2,262
Salaries and wages.....	7,138,036	924,014	1,723,400	1,069,394	520,967	*82,397	1,456,893	3,497,765
Guaranteed payments to partners.....	2,356,291	374,269	129,518	*19,372	*51,905	*5,285	*203,399	30,965
Rent paid.....	1,017,605	259,678	405,977	218,561	39,968	*11,039	254,280	464,002
Interest paid.....	101,533	25,468	88,644	57,420	12,831	*6,404	164,010	368,886
Taxes and licenses.....	550,078	108,835	192,616	116,174	50,487	*6,932	232,513	553,862
Bad debts.....	68,458	160,933	356,518	71,827	4,992	*34,292	1,360,692	52,270
Repairs and maintenance.....	193,399	56,545	144,316	102,820	13,557	*3,112	188,832	113,109
Depreciation.....	380,548	166,578	352,231	325,982	39,109	*24,711	613,417	287,568
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	235,706	17,313	17,190	22,023	*4,159	*89	9,353	16,997
Employee benefit programs.....	790,851	42,465	165,576	133,447	22,299	*83,810	177,630	263,858
Net loss from other partnerships and fiduciaries.....	1,155	*324	*8,853	46	--	--	569	*7,974
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	*646	*4,986	2,644	*39	55	--	*212	*636
Other deductions.....	8,371,637	2,765,973	4,755,760	1,744,604	578,621	*89,216	7,015,325	3,172,251
Net income (less deficit) from trade or business..	8,797,722	1,801,511	2,403,739	1,238,594	294,860	*47,390	1,488,687	811,978
Net income.....	8,800,491	1,802,737	2,403,817	1,238,594	294,860	*47,390	1,494,003	812,415
Deficit.....	*2,768	*1,226	*77	--	--	--	*5,316	*437
Portfolio income (less deficit) distributed directly to partners.....	44,604	4,754	224,885	5,859	1,928	*31	72,490	185,357
Interest income.....	9,907	4,319	13,959	5,448	1,928	*31	67,184	16,951
Dividend income.....	2,029	*59	*21	*165	--	--	*75	235
Royalty income.....	--	--	--	183	--	--	--	--
Net short-term capital gain (less deficit).....	*540	*-169	*-362	--	--	--	91	*4,174
Net long-term capital gain (less deficit).....	32,082	*545	*211,267	*63	--	--	5,141	*163,996
Other portfolio income (less deficit).....	46	--	--	--	--	--	--	--
Rental real estate income (less deficit).....	7,524	*4,085	*1,288	*456	--	--	-3,477	18,026
Net income.....	7,678	*4,171	*1,288	*517	--	--	10,731	19,804
Deficit.....	*154	*86	--	*61	--	--	*14,208	*1,777
Net income (less deficit) from other rental activity..	*1,042	*12,972	7,559	*-497	*1,267	--	*10,469	*210
Net income.....	*1,042	*12,972	*9,298	*128	*1,267	--	*10,542	*210
Deficit.....	--	--	*1,739	*625	--	--	73	--
Total net income ².....	8,818,271	1,822,946	2,426,565	1,244,349	298,055	*47,421	1,562,937	847,401

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Health care and social assistance--continued	Arts, entertainment, and recreation				Accommodation and food services		
	Social assistance	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
			(123)	(124)	(125)			
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
Number of partnerships.....	2,697	13,701	7,591	*84	6,025	39,434	12,534	26,900
Number of partners.....	5,960	184,301	97,152	*510	86,639	194,306	78,436	115,869
Total assets.....	287,441	18,672,171	6,806,460	*69,361	11,796,350	58,496,795	43,562,116	14,934,679
Income and deductions from a trade or business:								
Total income.....	1,096,992	30,922,150	8,499,409	*109,465	22,313,275	56,299,673	22,914,932	33,384,740
Business receipts.....	1,093,259	28,913,131	7,383,920	*109,463	21,419,747	53,044,505	20,573,159	32,471,346
Ordinary income from other partnerships and fiduciaries.....	--	819,824	297,111	--	522,713	300,541	250,829	*49,712
Farm net profit.....	--	--	--	--	--	32	32	--
Net gain, noncapital assets.....	*2,364	140,214	*11,993	--	128,221	130,192	79,499	50,693
Other income.....	*1,369	1,048,981	806,384	*2	242,595	2,824,402	2,011,413	812,989
Total deductions.....	948,890	27,014,812	7,110,702	*88,079	19,816,031	51,292,605	20,708,279	30,584,326
Cost of sales and operations ¹	159,074	14,272,077	1,547,685	*29,619	12,694,773	15,661,568	3,454,671	12,206,897
Inventory, beginning of year.....	*141	75,610	18,492	*931	56,187	449,153	99,858	349,295
Purchases.....	*3,580	792,167	106,704	*12,591	672,871	11,605,704	1,720,511	9,885,193
Cost of labor.....	*41,298	82,239	*20,553	*6,908	*54,777	1,983,223	498,615	1,484,607
Additional inventory costs (section 263A).....	*1,584	*8,745	813	--	*7,932	50,992	*11,070	39,922
Other costs.....	*112,471	13,392,814	1,422,505	*10,836	11,959,473	2,051,434	1,223,231	828,203
Less: Inventory, end of year.....	--	79,497	21,384	*1,647	56,467	495,762	115,440	380,323
Salaries and wages.....	345,574	3,384,595	1,966,895	*10,741	1,406,960	9,670,624	3,760,202	5,910,422
Guaranteed payments to partners.....	*23,690	130,841	38,983	--	91,858	280,590	57,908	222,681
Rent paid.....	78,299	409,534	156,560	*7,635	245,340	2,419,975	497,999	1,921,976
Interest paid.....	6,941	442,606	158,138	*261	284,207	1,888,892	1,549,102	339,790
Taxes and licenses.....	38,286	1,596,739	147,666	*3,158	1,445,914	2,278,359	1,284,255	994,105
Bad debts.....	*6	27,284	8,212	--	19,072	34,656	24,597	10,059
Repairs and maintenance.....	8,178	188,345	30,295	*1,452	156,598	983,049	477,427	505,621
Depreciation.....	15,309	804,869	205,994	*6,041	592,834	2,484,163	1,635,061	849,102
Depletion.....	--	--	--	--	--	--	--	--
Retirement plans, etc.....	*2,456	67,199	57,617	--	9,582	46,428	32,322	14,106
Employee benefit programs.....	12,372	166,807	43,270	*44	123,494	527,720	375,782	151,939
Net loss from other partnerships and fiduciaries.....	14	15,927	15,802	--	125	*8,388	*6,988	*1,400
Farm net loss.....	--	--	--	--	--	--	--	--
Net loss, noncapital assets.....	--	*1,656	635	--	*1,021	9,987	4,175	5,811
Other deductions.....	258,691	5,506,331	2,732,950	*29,128	2,744,253	14,998,206	7,547,791	7,450,416
Net income (less deficit) from trade or business..	148,101	3,907,338	1,388,707	*21,387	2,497,244	5,007,068	2,206,653	2,800,414
Net income.....	148,101	3,912,947	1,390,725	*21,387	2,500,835	5,067,993	2,262,517	2,805,477
Deficit.....	--	*5,609	*2,018	--	*3,591	60,926	55,863	*5,062
Portfolio income (less deficit) distributed								
directly to partners.....	2,708	70,105	81	*7	70,016	448,233	338,824	109,409
Interest income.....	957	96,425	32,868	*7	63,549	240,884	206,421	34,463
Dividend income.....	*312	6,793	1,598	--	*5,196	63,034	62,818	216
Royalty income.....	--	*40,980	*39,446	--	*1,534	*47,982	3,809	*44,172
Net short-term capital gain (less deficit).....	--	*7,616	*7,491	--	*125	3,601	*1,238	*2,363
Net long-term capital gain (less deficit).....	*1,420	-112,594	-112,206	--	*-388	91,155	62,961	*28,195
Other portfolio income (less deficit).....	*19	*30,885	*30,885	--	--	*1,576	*1,576	--
Rental real estate income (less deficit).....	--	16,005	*345	--	15,660	250,336	245,500	*4,835
Net income.....	--	26,785	*6,891	--	19,894	254,337	248,392	*5,945
Deficit.....	--	*10,780	*6,547	--	*4,233	*4,001	*2,892	*1,109
Net income (less deficit) from other rental activity..	--	*2,073	93	--	*1,980	*14,494	*14,477	17
Net income.....	--	*2,073	93	--	*1,980	*14,494	*14,477	17
Deficit.....	--	--	--	--	--	--	--	--
Total net income ².....	149,389	4,100,499	1,493,942	*21,394	2,585,163	5,625,374	2,741,255	2,884,118

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Other services						Nature of business not allocable
	Total	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)	(135)
Number of partnerships.....	37,227	20,549	13,365	7,184	16,370	*308	*109
Number of partners.....	88,097	49,257	33,668	15,589	37,536	*1,305	*294
Total assets.....	7,812,861	2,198,377	1,602,296	596,081	5,512,909	*101,574	*319,811
Income and deductions from trade or business:							
Total income.....	11,254,043	7,061,836	4,339,562	2,722,274	4,127,103	*65,104	*50,736
Business receipts.....	10,916,643	6,906,977	4,257,036	2,649,940	3,944,626	*65,041	*50,736
Ordinary income from other partnerships and fiduciaries.....	*14,929	*2,359	*2,354	5	*12,569	--	--
Farm net profit.....	--	--	--	--	--	--	--
Net gain, noncapital assets.....	37,757	32,706	*28,963	*3,743	*5,051	--	--
Other income.....	284,714	119,794	51,208	*68,586	164,857	*63	--
Total deductions.....	9,739,878	6,210,511	3,757,913	2,452,598	3,477,140	*52,228	*50,629
Cost of sales and operations ¹	3,956,950	3,236,098	1,760,110	1,475,989	688,311	*32,540	*45,397
Inventory, beginning of year.....	341,666	267,031	104,123	162,909	41,657	*32,978	--
Purchases.....	2,266,304	1,857,552	1,252,198	605,354	390,635	*18,117	*45,584
Cost of labor.....	480,722	384,947	236,529	148,418	94,501	*1,273	--
Additional inventory costs (section 263A).....	*15,584	*15,442	*14,477	*965	142	--	--
Other costs.....	1,145,721	927,339	246,276	681,062	218,382	--	--
Less: Inventory, end of year.....	315,265	238,432	115,712	122,720	57,006	*19,827	*187
Salaries and wages.....	1,647,963	890,336	601,645	288,690	757,627	--	*814
Guaranteed payments to partners.....	249,593	163,991	134,302	29,689	85,602	--	--
Rent paid.....	691,888	267,868	223,060	44,808	422,438	*1,581	*1,988
Interest paid.....	163,329	78,040	43,977	34,064	82,738	*2,551	--
Taxes and licenses.....	292,118	152,310	111,302	41,008	138,549	*1,258	*155
Bad debts.....	6,140	4,365	3,744	*620	1,775	--	--
Repairs and maintenance.....	145,346	72,575	40,791	31,784	72,234	*536	*146
Depreciation.....	242,863	136,787	101,328	35,460	104,316	*1,760	*266
Depletion.....	--	--	--	--	--	--	--
Retirement plans, etc.....	13,418	6,062	*2,814	*3,248	7,356	--	--
Employee benefit programs.....	44,162	26,463	13,610	12,853	17,699	--	--
Net loss from other partnerships and fiduciaries.....	--	--	--	--	--	--	--
Farm net loss.....	*3,689	--	--	--	*3,689	--	--
Net loss, noncapital assets.....	*13,534	*185	*87	*97	*13,349	--	--
Other deductions.....	2,268,888	1,175,430	721,143	454,287	1,081,457	*12,001	*1,863
Net income (less deficit) from trade or business.....	1,514,164	851,326	581,649	269,676	649,962	*12,876	*107
Net income.....	1,517,003	853,847	584,171	269,676	650,279	*12,876	*111
Deficit.....	*2,839	*2,521	*2,521	--	*317	--	*3
Portfolio income (less deficit) distributed							
directly to partners.....	188,632	30,641	29,789	851	157,990	*1	*58,519
Interest income.....	78,623	3,334	2,493	841	75,288	*1	*179
Dividend income.....	5,324	*111	*101	*10	*5,212	--	*58,340
Royalty income.....	(³)	(³)	(³)	--	--	--	--
Net short-term capital gain (less deficit).....	*-772	*-772	*-772	--	--	--	--
Net long-term capital gain (less deficit).....	*105,457	*27,967	*27,967	--	*77,490	--	--
Other portfolio income (less deficit).....	--	--	--	--	--	--	--
Rental real estate income (less deficit).....	64,358	*9,369	*9,486	*-117	*54,989	--	--
Net income.....	64,482	*9,493	*9,493	--	*54,989	--	--
Deficit.....	*124	*124	*7	*117	--	--	--
Net income (less deficit) from other rental activity.....	*2,533	--	--	--	*2,533	--	--
Net income.....	*2,533	--	--	--	*2,533	--	--
Deficit.....	--	--	--	--	--	--	--
Total net income ².....	1,665,003	864,141	593,730	270,411	787,985	*12,877	*58,626

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

** In order to avoid disclosure of information for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

¹ Cost of sales and operations is not equal to the sum of its components because some partnerships do not report the components.

² 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.

³ Less than \$500.

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

Partnership Returns, 2003

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting						Mining
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry	Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
ALL PARTNERSHIPS								
Number of partnerships ¹	2,375,375	121,878	65,564	41,402	5,499	1,626	7,787	28,060
Number of partners.....	14,108,458	395,971	232,155	113,939	23,461	4,719	21,697	476,196
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,768,302	73,632	39,325	24,600	4,095	1,350	4,262	23,686
Number of partners.....	11,788,129	263,350	155,254	73,041	19,246	4,167	11,642	422,092
Total assets.....	9,675,052,728	83,460,137	30,721,593	27,965,245	19,242,135	1,038,805	4,492,358	139,967,921
Cash.....	412,617,128	4,154,689	1,423,763	1,193,939	1,063,406	83,346	390,235	4,675,602
Trade notes and accounts receivable.....	523,616,923	3,749,570	1,050,839	873,762	1,247,632	94,702	482,636	12,613,840
Less: Allowance for bad debts.....	11,984,877	14,555	*219	4,998	*2,093	*931	6,313	44,174
Inventories.....	213,605,408	4,534,389	1,221,000	2,660,089	121,926	*78,404	452,970	1,862,074
U.S. Government obligations.....	52,257,269	*48,996	*48,996	--	--	--	--	*252,935
Tax-exempt securities.....	46,846,731	*23,082	*23,082	--	--	--	--	*320,093
Other current assets.....	1,540,760,763	3,553,227	1,653,248	2,205,483	-730,755	76,806	348,445	7,836,125
Mortgage and real estate loans.....	105,845,216	330,598	*75,769	*239,779	*15,050	--	--	*5,926
Other investments.....	3,477,856,582	6,477,652	2,222,672	2,231,826	2,081,996	*-302,896	244,054	15,126,530
Depreciable assets.....	2,761,437,158	51,323,278	24,184,813	21,150,970	1,756,657	1,336,819	2,894,019	90,970,759
Less: Accumulated depreciation.....	915,922,515	30,840,296	16,035,910	11,860,358	868,039	647,897	1,428,093	48,306,244
Depletable assets.....	62,810,645	7,039,157	*31,271	*35,437	6,955,970	--	*16,478	47,614,159
Less: Accumulated depletion.....	20,326,268	1,058,906	*5,784	*33,499	1,018,241	--	*1,382	15,838,487
Land.....	454,765,198	24,230,831	11,870,115	7,579,502	3,807,316	*73,708	900,191	1,691,905
Intangible assets.....	392,420,373	856,340	144,461	305,599	95,702	229,103	81,476	11,747,510
Less: Accumulated amortization.....	89,028,884	280,778	52,265	98,639	37,572	75,544	16,758	4,205,912
Other assets.....	667,475,879	9,332,863	2,865,744	1,486,354	4,753,180	93,186	134,400	13,645,281
Total liabilities and capital.....	9,675,052,728	83,460,137	30,721,593	27,965,245	19,242,135	1,038,805	4,492,358	139,967,921
Accounts payable.....	275,560,392	1,739,949	382,894	482,833	341,923	64,324	467,976	7,224,029
Mortgages, notes, bonds payable in less than 1 year.....	273,570,095	10,700,586	5,222,612	4,374,188	691,190	*41,816	370,780	2,675,037
Other current liabilities.....	1,761,713,210	5,345,705	3,057,342	1,361,175	391,024	119,141	417,024	10,665,221
Nonrecourse loans.....	799,599,369	1,956,743	*973,371	*394,939	*567,272	--	*21,160	1,297,441
Mortgages, notes, bonds payable in 1 year or more.....	1,389,224,345	24,222,283	9,324,690	9,244,882	3,778,131	938,093	936,486	13,516,170
Other liabilities.....	803,492,634	4,156,495	2,074,509	1,432,916	185,698	*76,494	386,878	10,766,379
Partners capital accounts.....	4,371,892,684	35,338,375	9,686,175	10,674,312	13,286,898	-201,063	1,892,053	93,823,644
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,356,988	63,608	41,651	14,787	2,902	696	3,573	17,481
Number of partners.....	8,960,499	215,323	150,085	42,356	12,421	1,600	8,860	326,794
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,028,193	37,276	23,788	8,522	1,806	692	2,468	14,488
Number of partners.....	7,524,228	140,508	97,134	26,296	8,835	1,593	6,650	316,344
Total assets.....	7,020,457,114	36,290,706	16,968,972	10,423,535	6,024,614	912,146	1,961,438	109,856,002
Cash.....	310,675,461	2,695,956	960,663	641,661	748,854	67,974	276,805	3,739,681
Trade notes and accounts receivable.....	407,717,096	2,688,214	572,164	627,467	1,121,507	*80,454	286,622	10,074,797
Less: Allowance for bad debts.....	7,360,350	11,083	*219	*4,866	*57	691	5,249	29,871
Inventories.....	149,016,301	2,053,891	352,620	1,289,206	*66,482	*62,516	283,066	1,445,947
U.S. Government obligations.....	47,229,936	--	--	--	--	--	--	*137,400
Tax-exempt securities.....	32,604,994	*23,082	*23,082	--	--	--	--	*315,093
Other current assets.....	1,207,941,573	1,868,401	1,233,083	571,233	-229,116	*67,612	225,590	5,547,458
Mortgage and real estate loans.....	93,007,834	*287,044	*60,357	*211,637	*15,050	--	--	*5,926
Other investments.....	2,725,694,989	3,589,424	1,613,612	1,367,674	531,958	*57,494	18,687	9,921,797
Depreciable assets.....	1,665,676,751	25,032,093	13,120,307	8,680,067	1,094,448	*765,541	1,371,730	61,018,060
Less: Accumulated depreciation.....	600,387,403	16,399,851	9,437,638	5,175,561	595,721	*400,429	790,503	28,482,484
Depletable assets.....	49,684,942	1,197,197	*31,271	*4,899	1,161,027	--	--	42,308,016
Less: Accumulated depletion.....	17,675,248	*98,096	*5,784	*4,770	*87,541	--	--	14,439,920
Land.....	272,688,543	9,442,311	6,367,932	1,786,803	1,124,099	*2,201	161,276	972,352
Intangible assets.....	253,313,800	476,406	50,024	149,825	*16,411	*210,578	49,569	9,606,431
Less: Accumulated amortization.....	54,411,443	165,481	24,903	56,300	*6,484	*70,283	7,511	3,264,497
Other assets.....	485,039,337	3,611,196	2,052,401	334,560	1,063,700	*69,179	91,357	10,979,817
Total liabilities and capital.....	7,020,457,114	36,290,706	16,968,972	10,423,535	6,024,614	912,146	1,961,438	109,856,002
Accounts payable.....	197,993,447	651,279	108,626	200,519	44,356	*39,486	258,292	5,112,483
Mortgages, notes, bonds payable in less than 1 year.....	177,094,760	5,572,712	2,573,125	2,455,381	311,959	*32,116	200,131	2,125,014
Other current liabilities.....	1,277,662,375	2,313,377	1,275,660	612,451	98,968	*69,785	256,513	8,427,659
Nonrecourse loans.....	460,104,392	*96,187	*3,740	*63,657	*7,629	--	*21,160	1,237,249
Mortgages, notes, bonds payable in 1 year or more.....	753,163,163	9,510,287	4,120,414	3,681,243	673,340	*640,980	394,310	10,389,780
Other liabilities.....	554,238,567	1,123,440	697,008	149,492	*87,776	*57,853	131,311	6,103,299
Partners capital accounts.....	3,600,200,410	17,023,424	8,190,400	3,260,791	4,800,586	71,927	699,721	76,460,517

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Mining--continued				Utilities	Construction		
	Oil and gas extraction	Other mining	Support activities for mining	Total		Construction of buildings	Heavy and civil engineering construction	
							Total	Utility system construction
(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	
ALL PARTNERSHIPS								
Number of partnerships ¹	23,817	2,707	1,536	2,491	140,495	55,086	31,451	1,590
Number of partners.....	431,010	36,531	8,655	55,072	415,581	172,973	116,174	3,824
Partnerships reporting balance sheet data:								
Number of partnerships.....	19,815	2,465	1,406	1,922	97,036	39,734	27,151	1,120
Number of partners.....	377,827	35,886	8,379	53,422	308,949	136,878	97,463	2,883
Total assets.....	121,856,201	15,932,821	2,178,899	144,656,076	154,775,151	88,553,188	55,535,625	2,422,045
Cash.....	4,036,606	541,258	97,738	4,100,932	12,447,909	6,840,749	4,188,355	238,786
Trade notes and accounts receivable.....	11,064,934	1,097,919	450,987	10,488,810	14,141,531	6,497,496	4,500,768	517,841
Less: Allowance for bad debts.....	28,402	15,622	150	613,230	58,135	5,541	22,795	*339
Inventories.....	832,914	859,717	*169,443	1,843,630	34,768,028	23,095,504	10,841,221	*55,652
U.S. Government obligations.....	*195,837	*12,653	*44,446	--	145,906	*62,872	*83,034	1,672
Tax-exempt securities.....	*320,093	--	--	--	*105,338	*32,671	*54,664	--
Other current assets.....	6,120,817	1,595,948	119,360	11,499,994	27,367,646	19,522,975	6,919,356	104,182
Mortgage and real estate loans.....	*5,926	--	--	--	1,050,515	300,293	750,093	--
Other investments.....	14,167,213	901,252	*58,064	17,812,932	15,190,205	5,915,251	8,696,092	*973,158
Depreciable assets.....	77,826,691	11,481,161	1,662,907	93,859,379	22,679,909	6,938,266	9,979,024	873,188
Less: Accumulated depreciation.....	41,261,996	6,198,455	845,792	24,504,543	9,064,399	2,033,147	3,668,175	492,081
Depletable assets.....	43,835,900	3,738,793	*39,466	*1,254,978	*22,526	*931	*11,420	--
Less: Accumulated depletion.....	14,880,156	955,139	*3,193	*982,362	*11,066	*41	*6,020	--
Land.....	935,311	725,051	*31,543	691,966	13,574,524	6,468,106	6,751,256	*7,673
Intangible assets.....	10,659,639	767,927	319,944	8,430,670	1,933,949	690,251	556,975	*128,639
Less: Accumulated amortization.....	3,932,645	238,034	35,233	2,617,585	488,165	164,646	232,816	*27,228
Other assets.....	11,957,520	1,618,393	69,369	23,390,505	20,968,929	14,391,197	6,133,172	40,903
Total liabilities and capital.....	121,856,201	15,932,821	2,178,899	144,656,076	154,775,151	88,553,188	55,535,625	2,422,045
Accounts payable.....	5,845,589	1,179,125	199,316	9,981,781	12,227,746	7,507,484	3,029,242	306,470
Mortgages, notes, bonds payable in less than 1 year.....	2,174,040	453,818	*47,179	6,473,702	18,144,608	12,860,819	4,505,549	144,312
Other current liabilities.....	9,084,185	1,494,784	86,272	13,316,712	22,104,662	12,796,532	7,458,444	240,926
Nonrecourse loans.....	1,273,566	23,875	--	7,188,824	8,488,308	5,279,505	3,052,442	*657
Mortgages, notes, bonds payable in 1 year or more.....	9,247,600	3,997,481	271,089	32,422,653	38,203,967	19,481,456	16,466,861	619,701
Other liabilities.....	8,016,200	2,615,122	*135,057	22,231,007	14,254,241	8,774,422	4,775,423	*14,116
Partners capital accounts.....	86,215,021	6,168,636	1,439,987	53,041,397	41,351,617	21,852,970	16,247,664	1,095,863
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	14,368	2,159	953	1,097	81,580	28,267	14,718	852
Number of partners.....	288,746	33,550	4,497	39,149	219,286	75,397	52,579	1,796
Partnerships reporting balance sheet data:								
Number of partnerships.....	11,676	1,988	824	1,049	52,769	19,036	12,912	552
Number of partners.....	278,914	33,209	4,222	39,050	154,371	53,710	48,877	1,194
Total assets.....	98,181,147	10,468,888	1,205,967	95,493,407	92,432,862	54,083,878	31,716,449	1,499,832
Cash.....	3,284,733	381,305	73,643	2,756,076	9,499,968	5,202,850	3,301,622	173,331
Trade notes and accounts receivable.....	9,070,983	630,069	*373,745	8,242,457	10,836,238	5,181,549	3,400,890	367,302
Less: Allowance for bad debts.....	21,305	8,452	113	263,942	34,773	4,991	18,194	310
Inventories.....	758,005	532,641	*155,301	1,631,305	21,569,963	14,163,343	6,861,976	*54,819
U.S. Government obligations.....	*137,400	--	--	--	107,546	*24,512	*83,034	1,672
Tax-exempt securities.....	*315,093	--	--	--	*100,911	*32,671	*50,238	--
Other current assets.....	4,353,214	1,169,945	*24,298	7,197,192	17,660,159	13,577,272	3,500,587	69,609
Mortgage and real estate loans.....	*5,926	--	--	--	880,826	204,381	676,445	--
Other investments.....	9,484,369	410,355	*27,073	16,170,130	8,285,702	3,088,259	5,040,590	*596,435
Depreciable assets.....	52,756,910	7,434,241	826,909	58,036,832	11,480,145	3,406,857	4,499,789	554,720
Less: Accumulated depreciation.....	24,133,360	3,758,726	590,398	19,602,915	5,479,349	1,201,020	2,096,910	373,178
Depletable assets.....	39,670,967	2,637,050	--	*1,254,978	*8,935	*111	8,824	--
Less: Accumulated depletion.....	13,766,856	673,064	--	*982,362	*3,465	*41	3,424	--
Land.....	347,338	593,491	*31,523	601,916	5,856,358	2,794,336	2,969,853	*4,789
Intangible assets.....	8,906,498	446,923	*253,010	6,507,007	1,022,627	412,825	185,422	*19,108
Less: Accumulated amortization.....	3,052,309	190,086	*22,102	2,167,027	262,087	98,677	116,355	*6,032
Other assets.....	10,063,541	863,198	*53,078	16,111,762	10,903,158	7,299,642	3,372,064	37,567
Total liabilities and capital.....	98,181,147	10,468,888	1,205,967	95,493,407	92,432,862	54,083,878	31,716,449	1,499,832
Accounts payable.....	4,337,245	636,630	*138,608	7,920,629	8,774,522	5,603,284	2,003,694	211,534
Mortgages, notes, bonds payable in less than 1 year.....	1,886,287	222,164	*16,563	1,939,225	11,343,738	8,648,624	2,315,975	71,225
Other current liabilities.....	7,721,003	663,445	*43,211	8,030,728	13,080,420	8,279,239	3,731,750	159,668
Nonrecourse loans.....	1,237,249	--	--	6,757,166	1,864,922	1,212,341	639,711	*657
Mortgages, notes, bonds payable in 1 year or more.....	8,150,897	2,219,921	*18,962	17,192,057	15,759,135	7,378,961	7,226,915	*86,279
Other liabilities.....	4,825,941	1,254,051	*23,307	13,975,694	8,015,085	5,145,993	2,832,180	*13,737
Partners capital accounts.....	70,022,524	5,472,677	965,316	39,677,910	33,595,039	17,815,435	12,966,221	956,731

Footnotes at end of table.

Partnership Returns, 2003

Table 3.--All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group--Continued
 [All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Construction--continued							
	Heavy and civil engineering construction--continued		Special trade contractors					
	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors	Plumbing, heating, and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
ALL PARTNERSHIPS								
Number of partnerships ¹	27,339	2,523	53,958	10,929	4,395	6,427	16,036	16,171
Number of partners.....	106,216	6,134	126,434	24,294	9,425	14,546	35,145	43,025
Partnerships reporting balance sheet data:								
Number of partnerships.....	23,815	2,217	30,151	5,571	2,543	3,583	7,214	11,240
Number of partners.....	89,058	5,522	74,608	12,664	5,720	8,460	16,369	31,395
Total assets.....	45,397,619	7,715,961	10,686,338	2,478,319	1,377,352	2,112,929	1,368,390	3,349,348
Cash.....	2,649,380	1,300,189	1,418,805	461,644	171,912	139,596	234,819	410,835
Trade notes and accounts receivable.....	1,519,549	2,463,377	3,143,267	568,625	546,104	559,289	567,020	902,229
Less: Allowance for bad debts.....	*18,609	3,847	29,799	*1,840	*3,661	8,150	*2,915	13,234
Inventories.....	10,727,049	58,519	831,303	200,747	22,247	100,653	87,902	419,755
U.S. Government obligations.....	*6,754	*74,608	--	--	--	--	--	--
Tax-exempt securities.....	*34,540	*20,124	*18,003	--	--	--	--	*18,003
Other current assets.....	5,305,352	1,509,823	925,315	232,792	275,035	115,251	79,697	222,540
Mortgage and real estate loans.....	750,093	--	*129	*129	--	--	--	--
Other investments.....	7,471,322	251,612	578,862	*4,908	*24,561	*424,091	*3,590	121,712
Depreciable assets.....	5,869,827	3,236,010	5,762,619	1,249,716	328,567	1,062,510	590,660	2,531,166
Less: Accumulated depreciation.....	1,459,866	1,716,227	3,363,077	605,615	177,484	529,359	347,470	1,703,149
Depletable assets.....	*2,596	8,824	*10,175	--	--	*10,175	--	--
Less: Accumulated depletion.....	*2,596	3,424	*5,005	--	--	*5,005	--	--
Land.....	6,579,744	163,839	355,161	25,372	*839	*8,563	*2,870	317,517
Intangible assets.....	345,441	82,896	686,722	130,572	154,700	236,649	123,779	41,022
Less: Accumulated amortization.....	181,805	23,782	90,703	9,947	20,776	41,082	10,500	8,398
Other assets.....	5,798,849	293,420	444,560	221,216	55,307	39,747	38,938	89,351
Total liabilities and capital.....	45,397,619	7,715,961	10,686,338	2,478,319	1,377,352	2,112,929	1,368,390	3,349,348
Accounts payable.....	1,138,352	1,584,419	1,691,021	274,517	224,453	341,265	316,426	534,360
Mortgages, notes, bonds payable in								
less than 1 year.....	4,086,898	274,340	778,241	104,081	181,316	106,644	107,004	279,196
Other current liabilities.....	5,404,268	1,813,250	1,849,685	296,893	280,690	563,551	188,963	519,589
Nonrecourse loans.....	2,530,019	*521,765	156,361	*98,432	708	*35,779	*2,315	*19,126
Mortgages, notes, bonds payable in								
1 year or more.....	15,014,069	833,092	2,255,650	596,201	163,738	243,673	271,440	980,597
Other liabilities.....	4,347,281	414,026	704,396	181,471	53,336	305,975	33,825	129,789
Partners capital accounts.....	12,876,732	2,275,070	3,250,983	926,724	473,110	516,042	448,417	886,690
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	11,800	2,065	38,595	8,952	2,563	4,580	12,542	9,959
Number of partners.....	46,004	4,778	91,309	20,095	5,461	10,368	27,985	27,401
Partnerships reporting balance sheet data:								
Number of partnerships.....	10,601	1,759	20,821	4,684	1,509	2,609	5,137	6,883
Number of partners.....	43,517	4,166	51,784	10,645	3,354	6,061	12,164	19,560
Total assets.....	25,398,888	4,817,728	6,632,535	1,853,999	981,028	667,902	1,099,598	2,030,009
Cash.....	2,028,495	1,099,795	995,496	206,114	168,547	85,923	196,328	338,584
Trade notes and accounts receivable.....	1,295,954	1,737,635	2,253,798	503,937	394,496	245,911	440,840	668,615
Less: Allowance for bad debts.....	*15,437	2,447	11,587	*1,840	*2,807	179	*2,915	*3,847
Inventories.....	6,778,907	28,249	544,644	184,759	12,132	39,910	85,534	222,309
U.S. Government obligations.....	*6,754	*74,608	--	--	--	--	--	--
Tax-exempt securities.....	*34,540	*15,698	*18,003	--	--	--	--	*18,003
Other current assets.....	2,837,550	593,429	582,300	148,200	160,621	52,528	58,352	162,600
Mortgage and real estate loans.....	676,445	--	--	--	--	--	--	--
Other investments.....	4,215,002	229,152	156,853	*2,724	*24,561	*18,354	*3,590	107,624
Depreciable assets.....	2,120,908	1,824,161	3,573,500	1,127,385	169,235	478,876	439,706	1,358,297
Less: Accumulated depreciation.....	622,367	1,101,366	2,181,418	529,933	87,457	341,210	261,993	960,825
Depletable assets.....	--	8,824	--	--	--	--	--	--
Less: Accumulated depletion.....	--	3,424	--	--	--	--	--	--
Land.....	2,893,389	71,674	92,170	*24,630	*839	*3,405	*2,870	60,425
Intangible assets.....	147,108	19,206	424,379	121,537	*99,068	*64,252	114,615	24,906
Less: Accumulated amortization.....	105,612	4,711	47,055	8,190	*12,931	*10,068	9,870	5,996
Other assets.....	3,107,252	227,245	231,453	74,674	54,723	30,201	32,540	39,314
Total liabilities and capital.....	25,398,888	4,817,728	6,632,535	1,853,999	981,028	667,902	1,099,598	2,030,009
Accounts payable.....	686,068	1,106,093	1,167,544	233,531	139,437	143,187	228,624	422,764
Mortgages, notes, bonds payable in								
less than 1 year.....	2,105,460	139,290	379,139	77,538	34,208	58,815	100,997	107,581
Other current liabilities.....	2,300,229	1,271,853	1,069,431	267,384	203,182	145,524	176,269	277,072
Nonrecourse loans.....	639,054	--	*12,869	*4,510	708	--	--	*7,651
Mortgages, notes, bonds payable in								
1 year or more.....	6,784,243	356,393	1,153,259	573,310	72,041	90,489	198,777	218,642
Other liabilities.....	2,512,062	306,381	36,911	-70,269	*22,312	*-7,749	-8,108	100,724
Partners capital accounts.....	10,371,772	1,637,718	2,813,382	767,994	509,140	237,635	403,039	895,575

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing							
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
ALL PARTNERSHIPS								
Number of partnerships ¹	40,347	3,508	1,734	256	1,637	*297	2,229	178
Number of partners.....	206,374	19,137	4,560	1,410	4,059	*956	7,697	786
Partnerships reporting balance sheet data:								
Number of partnerships.....	28,001	2,680	960	246	844	*297	1,524	**
Number of partners.....	170,041	16,361	3,012	1,380	2,472	*956	6,799	769
Total assets.....	373,281,769	26,872,853	18,879,629	2,996,572	1,923,784	*739,741	3,992,686	5,135,020
Cash.....	7,855,382	687,848	1,425,002	106,148	195,807	*30,091	104,177	156,962
Trade notes and accounts receivable.....	50,966,919	3,002,914	2,008,013	652,006	456,483	*92,289	522,567	741,977
Less: Allowance for bad debts.....	934,035	79,251	62,196	14,583	16,841	*2,403	8,490	40,151
Inventories.....	35,648,535	4,464,010	1,591,519	553,473	610,915	*75,363	749,715	696,696
U.S. Government obligations.....	*15,625	--	--	--	--	--	--	--
Tax-exempt securities.....	30	--	--	--	--	--	--	--
Other current assets.....	21,125,077	919,853	2,430,438	183,557	98,027	*209,312	210,540	261,841
Mortgage and real estate loans.....	*28,869	--	1,357	--	--	--	--	--
Other investments.....	89,101,251	3,208,475	2,450,865	*211,335	112,850	21	124,773	50,084
Depreciable assets.....	188,346,426	14,568,732	7,012,469	2,310,703	535,292	*60,391	2,857,586	5,707,138
Less: Accumulated depreciation.....	91,247,379	6,635,347	3,659,948	1,393,946	344,322	*34,588	1,587,283	2,826,743
Depletable assets.....	774,237	*27,619	15,214	--	--	--	*341,631	5,521
Less: Accumulated depletion.....	205,103	*17,106	5,767	--	--	--	*40,972	5,521
Land.....	4,162,275	287,022	444,671	10,555	15,282	32	134,407	50,337
Intangible assets.....	43,294,765	5,165,619	6,296,022	171,339	157,280	*37,735	292,253	125,608
Less: Accumulated amortization.....	8,375,022	552,838	1,728,434	52,458	59,301	*6,761	42,188	31,789
Other assets.....	32,723,918	1,825,302	660,403	258,442	162,312	*278,259	333,972	243,061
Total liabilities and capital.....	373,281,769	26,872,853	18,879,629	2,996,572	1,923,784	*739,741	3,992,686	5,135,020
Accounts payable.....	37,616,690	2,722,181	984,092	558,645	328,457	*46,385	362,786	464,790
Mortgages, notes, bonds payable in less than 1 year.....	13,671,896	1,953,405	470,017	335,698	138,565	4,923	417,696	411,658
Other current liabilities.....	38,431,580	2,326,461	3,199,613	176,535	492,594	*64,460	463,929	663,642
Nonrecourse loans.....	3,952,544	*736,064	*814,845	*24,258	*99,681	*22,737	76,000	*142,909
Mortgages, notes, bonds payable in 1 year or more.....	54,673,780	4,028,788	4,763,945	684,391	270,349	*256,907	1,001,409	1,297,938
Other liabilities.....	32,162,894	797,381	-820,695	391,021	78,702	*4,129	206,008	573,446
Partners capital accounts.....	192,772,385	14,308,573	9,467,813	826,025	515,437	*340,201	1,464,858	1,580,637
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	18,769	1,621	457	51	685	*54	859	79
Number of partners.....	84,388	5,176	1,001	307	1,893	*169	4,194	376
Partnerships reporting balance sheet data:								
Number of partnerships.....	12,489	1,480	286	51	393	*54	655	**
Number of partners.....	61,378	4,882	660	307	1,307	*169	3,798	359
Total assets.....	258,335,169	20,171,492	14,498,790	1,661,123	1,622,339	*681,581	2,391,035	2,134,325
Cash.....	6,680,552	576,847	1,062,799	89,094	192,357	*27,517	71,886	110,578
Trade notes and accounts receivable.....	35,628,228	2,216,160	1,790,356	294,142	348,105	*84,146	343,671	320,439
Less: Allowance for bad debts.....	541,235	59,708	54,398	9,807	11,346	2,209	4,504	32,312
Inventories.....	23,967,464	3,442,908	878,755	311,565	518,962	*51,853	541,460	270,660
U.S. Government obligations.....	*15,625	--	--	--	--	--	--	--
Tax-exempt securities.....	30	--	--	--	--	--	--	--
Other current assets.....	13,081,348	696,895	2,120,736	131,826	77,231	*200,684	120,287	103,287
Mortgage and real estate loans.....	26,897	--	--	--	--	--	--	--
Other investments.....	75,656,842	3,171,588	*2,443,538	*196,380	112,850	--	100,235	*49,239
Depreciable assets.....	113,568,170	11,216,789	4,355,615	1,291,057	409,538	*48,376	1,618,805	2,651,106
Less: Accumulated depreciation.....	58,123,377	5,515,421	2,447,846	774,459	273,894	*31,006	953,397	1,566,721
Depletable assets.....	453,856	*27,619	15,214	--	--	--	28,282	--
Less: Accumulated depletion.....	161,944	*17,106	5,767	--	--	--	3,503	--
Land.....	2,509,904	198,924	216,547	*7,667	15,037	--	48,294	23,998
Intangible assets.....	28,424,908	3,059,715	5,009,636	*53,646	111,369	30,567	235,361	52,699
Less: Accumulated amortization.....	5,320,623	453,600	1,447,772	*14,856	33,512	6,523	19,502	21,897
Other assets.....	22,468,526	1,609,883	561,378	84,869	155,643	278,175	263,659	173,249
Total liabilities and capital.....	258,335,169	20,171,492	14,498,790	1,661,123	1,622,339	*681,581	2,391,035	2,134,325
Accounts payable.....	21,257,389	2,080,844	823,145	153,053	241,142	*30,315	167,875	188,665
Mortgages, notes, bonds payable in less than 1 year.....	7,574,931	1,359,906	94,666	94,461	102,187	--	224,531	87,816
Other current liabilities.....	22,017,982	1,650,372	2,767,219	120,597	260,116	*27,485	201,903	230,407
Nonrecourse loans.....	1,681,041	*729,197	274,457	*24,258	*23,531	--	76,000	*109,342
Mortgages, notes, bonds payable in 1 year or more.....	27,294,743	2,192,812	4,043,073	398,340	225,015	*253,035	433,941	519,213
Other liabilities.....	22,915,622	501,865	-1,107,803	*60,766	35,100	3,667	73,151	61,057
Partners capital accounts.....	155,593,461	11,656,495	7,604,032	809,649	735,248	*367,080	1,213,635	937,825

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing--continued							
	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
ALL PARTNERSHIPS								
Number of partnerships ¹	3,476	365	2,490	1,500	2,471	436	4,317	3,310
Number of partners.....	9,700	8,414	68,211	7,970	5,478	2,651	13,177	9,931
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,887	224	1,938	1,423	952	383	3,387	2,653
Number of partners.....	6,389	8,124	57,491	7,600	2,441	2,145	11,299	8,615
Total assets	3,414,037	101,102,844	87,776,973	12,227,472	5,274,169	14,869,625	9,185,549	17,545,327
Cash.....	173,273	1,136,444	-620,155	135,129	236,641	261,424	412,040	282,816
Trade notes and accounts receivable.....	690,484	7,554,697	16,063,908	1,909,935	822,101	2,143,834	1,618,771	2,928,217
Less: Allowance for bad debts.....	23,826	40,440	191,116	46,558	30,711	38,164	35,686	44,100
Inventories.....	261,174	3,638,638	7,456,361	1,322,976	572,039	2,188,409	1,232,841	2,346,907
U.S. Government obligations.....	--	--	--	--	--	8,256	*7,369	--
Tax-exempt securities.....	--	--	30	--	--	--	--	--
Other current assets.....	165,888	2,518,775	4,681,354	1,008,310	170,312	967,325	659,319	776,970
Mortgage and real estate loans.....	--	--	--	26,897	*615	--	--	--
Other investments.....	*258,748	57,599,366	12,229,185	80,806	185,607	1,242,061	253,616	6,175,717
Depreciable assets.....	1,700,484	36,996,212	52,229,286	7,748,206	4,211,442	10,912,490	6,257,462	4,764,736
Less: Accumulated depreciation.....	1,035,436	13,523,463	26,149,521	3,789,508	1,852,953	5,207,986	3,248,421	2,739,105
Depletable assets.....	--	*7,685	310,501	*707	39,195	--	--	--
Less: Accumulated depletion.....	--	*1,945	114,114	--	11,305	--	--	--
Land.....	15,181	1,772,360	462,780	72,408	184,811	155,511	85,302	48,237
Intangible assets.....	619,054	529,815	10,159,248	3,087,773	584,880	1,212,483	920,369	2,025,524
Less: Accumulated amortization.....	164,157	120,716	2,407,340	227,690	125,502	710,175	262,391	193,694
Other assets.....	753,170	3,035,416	13,666,566	898,081	286,998	1,734,158	1,284,959	1,173,103
Total liabilities and capital	3,414,037	101,102,844	87,776,973	12,227,472	5,274,169	14,869,625	9,185,549	17,545,327
Accounts payable.....	239,359	10,479,535	7,891,882	961,870	559,048	1,936,198	746,391	1,473,715
Mortgages, notes, bonds payable in less than 1 year.....	140,341	1,464,445	3,445,813	349,676	205,116	829,012	669,489	658,009
Other current liabilities.....	946,221	2,091,689	11,135,939	1,179,065	388,521	1,494,072	1,841,625	1,440,670
Nonrecourse loans.....	*70,856	--	46,901	*1,180,678	45,104	*143,341	*151,962	*28,951
Mortgages, notes, bonds payable in 1 year or more.....	598,082	6,866,615	14,682,867	2,835,689	1,495,897	5,257,644	1,876,478	1,443,249
Other liabilities.....	553,428	19,623,371	3,207,218	1,412,636	494,705	1,410,910	296,513	765,948
Partners capital accounts.....	865,752	60,577,190	47,366,353	4,307,858	2,085,777	3,798,448	3,603,092	11,734,785
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,100	160	1,299	400	1,217	217	2,248	1,639
Number of partners.....	5,143	2,739	31,618	1,669	2,709	1,021	6,720	4,224
Partnerships reporting balance sheet data:								
Number of partnerships.....	809	153	876	330	207	172	2,170	1,153
Number of partners.....	2,427	2,722	21,281	1,315	689	531	6,565	3,251
Total assets	1,889,130	83,613,724	54,644,612	7,958,832	3,394,402	8,515,313	5,819,454	13,871,036
Cash.....	104,026	683,518	825,083	102,528	140,682	200,703	296,879	210,973
Trade notes and accounts receivable.....	430,172	4,474,298	12,807,859	1,246,713	503,399	1,301,106	936,437	2,269,074
Less: Allowance for bad debts.....	*5,806	15,984	118,338	23,388	14,833	20,335	18,231	22,490
Inventories.....	64,043	2,929,780	5,290,487	826,611	359,702	1,276,508	730,019	1,567,928
U.S. Government obligations.....	--	--	--	--	--	8,256	*7,369	--
Tax-exempt securities.....	--	--	30	--	--	--	--	--
Other current assets.....	131,488	603,677	2,709,327	773,563	128,019	732,310	274,209	623,955
Mortgage and real estate loans.....	--	--	--	26,897	--	--	--	--
Other investments.....	*80,377	56,504,175	4,527,683	*58,970	183,531	22,033	150,461	5,957,764
Depreciable assets.....	888,500	26,442,265	27,208,544	4,753,552	2,775,419	6,269,707	4,000,631	3,349,916
Less: Accumulated depreciation.....	570,518	11,021,040	14,661,247	2,394,824	1,346,417	3,251,912	2,068,684	1,880,411
Depletable assets.....	--	*7,685	310,501	*707	37,684	--	--	--
Less: Accumulated depletion.....	--	*1,945	114,114	--	11,136	--	--	--
Land.....	*5,038	1,052,239	349,129	29,948	163,908	96,006	52,673	26,492
Intangible assets.....	174,764	263,451	9,124,877	2,112,549	357,983	357,741	457,422	995,966
Less: Accumulated amortization.....	61,133	82,748	2,052,540	63,715	80,824	62,039	103,207	144,018
Other assets.....	648,178	1,774,354	8,437,332	508,720	197,285	1,585,227	1,103,475	915,890
Total liabilities and capital	1,889,130	83,613,724	54,644,612	7,958,832	3,394,402	8,515,313	5,819,454	13,871,036
Accounts payable.....	124,740	6,125,928	4,879,482	482,744	313,346	967,746	388,387	1,142,442
Mortgages, notes, bonds payable in less than 1 year.....	90,548	1,035,410	1,862,637	140,108	131,570	416,375	369,830	334,557
Other current liabilities.....	445,955	655,617	6,084,920	844,206	130,686	605,492	1,313,774	885,050
Nonrecourse loans.....	*70,856	--	46,901	51,798	--	*126,098	*37,667	*28,951
Mortgages, notes, bonds payable in 1 year or more.....	284,741	4,383,063	5,217,513	798,237	499,404	3,208,145	1,010,248	909,993
Other liabilities.....	96,312	18,106,053	2,020,042	1,038,220	206,164	217,705	88,556	544,564
Partners capital accounts.....	775,978	53,307,652	34,533,117	4,603,518	2,113,231	2,973,752	2,610,993	10,025,479

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Manufacturing--continued					Wholesale trade		
	Computer and electrical product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
ALL PARTNERSHIPS								
Number of partnerships ¹	1,795	1,368	844	1,739	6,396	43,715	23,283	17,878
Number of partners.....	8,123	9,490	2,734	4,968	16,924	142,129	67,315	67,951
Partnerships reporting balance sheet data:								
Number of partnerships.....	**	1,231	650	978	3,983	30,026	16,814	11,965
Number of partners.....	7,579	8,924	2,303	3,285	12,097	112,103	52,605	55,250
Total assets.....	15,482,347	5,893,721	18,394,977	1,865,096	19,709,345	83,717,440	35,174,128	47,863,953
Cash.....	656,008	445,520	1,026,693	18,361	985,153	3,870,174	1,697,480	2,029,434
Trade notes and accounts receivable.....	1,858,973	1,052,054	2,741,543	177,762	3,928,393	33,424,167	13,983,210	19,229,736
Less: Allowance for bad debts.....	66,059	45,109	45,912	*14,927	87,512	480,215	248,176	221,842
Inventories.....	1,454,723	878,637	2,467,066	194,332	2,892,740	16,948,311	8,203,977	8,713,587
U.S. Government obligations.....	--	--	--	--	--	*25,462	--	*25,462
Tax-exempt securities.....	--	--	--	--	--	203	--	203
Other current assets.....	1,463,425	455,898	2,478,101	200,071	1,265,761	6,532,648	2,742,786	3,667,007
Mortgage and real estate loans.....	--	--	--	--	--	*8,869	*3,725	5,144
Other investments.....	1,358,252	776,960	947,571	*6,038	1,828,922	4,653,593	2,326,361	2,323,204
Depreciable assets.....	10,704,956	2,194,039	9,570,586	543,305	7,460,912	15,384,895	5,763,038	9,432,967
Less: Accumulated depreciation.....	7,016,907	1,381,799	4,796,243	242,950	3,780,909	7,198,538	2,903,823	4,215,372
Depletable assets.....	*1,081	--	--	--	25,085	*7,298	*5,869	*1,429
Less: Accumulated depletion.....	*287	--	--	--	8,085	*1,589	*955	*634
Land.....	96,515	41,295	90,115	*11,096	184,359	574,133	218,723	330,245
Intangible assets.....	3,966,830	1,032,218	2,227,629	426,112	4,256,973	7,124,689	1,986,469	5,080,427
Less: Accumulated amortization.....	747,450	135,604	409,241	18,198	379,095	1,218,694	353,997	841,271
Other assets.....	1,752,288	579,613	2,097,068	564,096	1,136,650	4,062,034	1,749,443	2,304,229
Total liabilities and capital.....	15,482,347	5,893,721	18,394,977	1,865,096	19,709,345	83,717,440	35,174,128	47,863,953
Accounts payable.....	2,662,291	569,333	2,937,982	97,236	1,594,515	27,645,638	11,091,553	16,427,660
Mortgages, notes, bonds payable in less than 1 year.....	425,907	362,881	543,234	*50,988	795,022	4,599,142	2,395,450	2,165,306
Other current liabilities.....	3,178,448	848,015	3,150,203	196,355	3,153,525	10,517,413	3,926,991	6,472,384
Nonrecourse loans.....	*167,177	--	*61,356	--	*139,725	783,040	351,249	431,693
Mortgages, notes, bonds payable in 1 year or more.....	910,894	1,508,503	2,073,899	482,073	2,338,161	8,028,101	3,209,738	4,688,495
Other liabilities.....	1,891,472	136,265	1,897,213	10,207	-766,983	2,823,862	1,430,599	1,540,013
Partners capital accounts.....	6,246,156	2,468,724	7,731,089	1,028,237	12,455,380	29,320,246	12,768,548	16,138,401
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	619	801	366	936	2,960	21,763	11,612	8,590
Number of partners.....	1,865	2,372	1,347	2,073	7,772	82,524	34,905	43,519
Partnerships reporting balance sheet data:								
Number of partnerships.....	**	793	188	176	1,847	16,673	9,316	6,603
Number of partners.....	1,861	2,326	993	390	5,545	71,799	30,010	39,304
Total assets.....	3,653,643	3,331,844	11,270,361	1,223,157	15,988,978	64,053,697	25,702,578	37,924,476
Cash.....	126,059	276,687	710,043	*12,346	859,949	2,946,082	1,275,235	1,621,637
Trade notes and accounts receivable.....	607,947	676,831	1,456,838	*92,852	3,427,680	28,551,008	12,187,278	16,165,457
Less: Allowance for bad debts.....	9,640	22,334	28,060	11,899	55,612	370,917	195,363	165,517
Inventories.....	437,285	541,975	1,700,976	*98,360	2,127,627	12,766,940	6,012,143	6,733,578
U.S. Government obligations.....	--	--	--	--	--	*25,462	--	*25,462
Tax-exempt securities.....	--	--	--	--	--	203	--	203
Other current assets.....	210,122	155,262	1,908,139	*179,643	1,200,685	4,888,645	1,861,446	3,000,660
Mortgage and real estate loans.....	--	--	--	--	--	*8,852	*3,725	5,128
Other investments.....	*25,089	*203,939	734,678	--	1,134,313	1,687,741	567,118	1,120,623
Depreciable assets.....	3,714,139	1,290,180	5,112,714	*345,657	5,825,662	11,874,899	3,979,849	7,734,920
Less: Accumulated depreciation.....	2,431,259	822,175	2,993,065	*168,870	2,950,212	5,563,733	2,097,529	3,397,491
Depletable assets.....	*1,081	--	--	--	25,085	*1,527	97	*1,429
Less: Accumulated depletion.....	*287	--	--	--	8,085	*634	--	*634
Land.....	17,350	37,649	20,064	*4,462	144,480	455,224	172,461	257,598
Intangible assets.....	122,479	651,882	1,562,779	*128,012	3,562,010	4,641,329	1,008,406	3,608,737
Less: Accumulated amortization.....	17,161	102,621	342,119	*14,491	196,344	820,290	203,518	616,700
Other assets.....	850,440	444,570	1,427,374	*557,085	891,742	2,961,361	1,131,229	1,829,387
Total liabilities and capital.....	3,653,643	3,331,844	11,270,361	1,223,157	15,988,978	64,053,697	25,702,578	37,924,476
Accounts payable.....	431,975	318,657	1,277,224	*53,036	1,066,643	21,707,604	9,059,605	12,544,761
Mortgages, notes, bonds payable in less than 1 year.....	170,425	93,059	332,893	23,975	609,975	3,130,603	1,589,272	1,533,885
Other current liabilities.....	379,641	425,119	2,130,465	88,273	2,770,684	7,320,537	2,548,975	4,750,026
Nonrecourse loans.....	(²)	--	*45,086	--	*36,899	486,312	*173,175	313,136
Mortgages, notes, bonds payable in 1 year or more.....	122,637	417,628	805,826	*194,681	1,377,199	5,264,226	1,986,239	3,276,835
Other liabilities.....	835,097	156,850	1,273,465	10,207	-1,305,414	1,857,250	945,245	1,062,414
Partners capital accounts.....	1,713,868	1,920,530	5,405,403	852,985	11,432,992	24,287,165	9,400,068	14,443,418

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Wholesale trade -continued	Retail trade						
	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ALL PARTNERSHIPS								
Number of partnerships ¹	2,555	127,303	15,247	6,239	2,275	5,718	15,719	4,621
Number of partners.....	6,863	414,185	36,545	15,511	5,608	14,846	37,995	11,189
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,247	79,119	11,436	4,018	1,429	3,797	10,785	3,580
Number of partners.....	4,247	301,518	28,498	10,696	3,908	10,494	26,510	8,817
Total assets.....	679,359	90,205,437	25,109,176	2,972,864	6,456,193	3,291,413	11,134,593	2,482,854
Cash.....	143,260	5,244,497	1,730,038	291,718	139,118	184,589	665,402	170,386
Trade notes and accounts receivable.....	211,221	9,113,067	2,990,373	393,105	550,135	837,946	935,106	376,986
Less: Allowance for bad debts.....	10,197	292,085	39,252	14,079	19,862	9,063	2,779	30,111
Inventories.....	30,747	29,929,380	13,998,462	944,591	2,698,499	1,246,899	2,317,712	594,810
U.S. Government obligations.....	--	*14,402	4,118	--	--	--	--	--
Tax-exempt securities.....	--	*869	522	--	--	--	--	--
Other current assets.....	122,856	4,898,217	686,054	240,880	1,148,822	190,248	200,553	140,430
Mortgage and real estate loans.....	--	*182,901	*478	--	--	--	783	--
Other investments.....	4,028	2,640,863	184,944	*70,808	*4,801	65,847	140,880	*44,621
Depreciable assets.....	188,891	37,356,943	4,460,854	770,323	2,727,567	1,189,553	8,942,206	768,263
Less: Accumulated depreciation.....	79,343	16,099,980	1,751,926	397,463	1,060,784	670,984	4,010,071	331,959
Depletable assets.....	--	*44,396	*350	*17,096	--	*289	*25,756	--
Less: Accumulated depletion.....	--	*20,083	*69	*854	--	*231	*18,667	--
Land.....	25,165	3,171,539	343,264	*18,122	*65,992	144,149	916,207	*2,004
Intangible assets.....	*57,793	12,534,368	2,146,511	572,555	59,786	49,502	859,290	774,151
Less: Accumulated amortization.....	*23,426	2,274,973	260,367	129,569	13,655	12,369	154,254	134,626
Other assets.....	8,362	3,761,115	614,824	195,630	155,774	75,038	316,470	107,900
Total liabilities and capital.....	679,359	90,205,437	25,109,176	2,972,864	6,456,193	3,291,413	11,134,593	2,482,854
Accounts payable.....	126,425	9,358,066	1,453,220	526,891	548,728	615,907	2,098,455	332,554
Mortgages, notes, bonds payable in								
less than 1 year.....	*38,385	14,409,099	11,446,079	202,046	626,789	238,138	242,611	162,738
Other current liabilities.....	118,038	9,539,433	2,184,682	481,982	983,002	283,622	996,268	308,295
Nonrecourse loans.....	*97	1,297,292	155,717	*98,885	*15,042	*36,617	*56,173	*8,699
Mortgages, notes, bonds payable in								
1 year or more.....	*129,868	21,343,164	3,787,124	629,824	428,635	574,405	5,372,767	573,998
Other liabilities.....	*-146,751	5,155,734	656,834	160,814	148,645	193,187	627,186	*174,121
Partners capital accounts.....	413,297	29,102,649	5,425,521	872,421	3,705,352	1,349,537	1,741,132	922,448
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	1,561	58,437	7,951	3,151	1,112	3,573	8,857	3,284
Number of partners.....	4,100	245,727	20,104	7,857	2,822	9,477	19,547	7,314
Partnerships reporting balance sheet data:								
Number of partnerships.....	754	39,027	6,251	2,353	808	2,119	6,291	2,368
Number of partners.....	2,485	203,108	16,452	6,261	2,206	6,061	14,415	5,313
Total assets.....	426,642	57,191,547	16,803,046	1,775,572	5,311,661	2,355,121	3,146,823	907,575
Cash.....	49,210	3,684,175	1,347,996	229,031	112,458	142,767	350,618	121,680
Trade notes and accounts receivable.....	198,272	6,351,766	2,196,685	346,182	463,637	713,851	148,605	190,697
Less: Allowance for bad debts.....	*10,036	193,519	30,427	12,145	*15,002	8,357	686	*13,184
Inventories.....	21,219	17,689,564	9,122,615	503,052	2,011,951	782,072	754,181	205,305
U.S. Government obligations.....	--	11,694	4,118	--	--	--	--	--
Tax-exempt securities.....	--	722	522	--	--	--	--	--
Other current assets.....	26,540	3,383,537	461,135	183,105	1,083,196	168,718	95,369	17,378
Mortgage and real estate loans.....	--	*182,901	*478	--	--	--	783	--
Other investments.....	--	2,132,678	132,303	*53,377	*4,801	63,227	64,824	*7,119
Depreciable assets.....	160,129	21,747,368	2,997,763	408,722	2,373,916	794,948	2,077,100	286,589
Less: Accumulated depreciation.....	68,714	9,543,241	1,288,645	219,311	937,665	516,620	1,022,460	175,509
Depletable assets.....	--	*39,247	*310	*17,096	--	*289	*21,552	--
Less: Accumulated depletion.....	--	*19,221	*69	*854	--	*231	*18,067	--
Land.....	25,165	1,693,603	218,725	*16,437	*50,512	118,861	157,390	*2,004
Intangible assets.....	*24,186	9,258,079	1,444,347	202,464	19,480	40,083	403,832	267,518
Less: Accumulated amortization.....	*72	1,523,958	183,594	31,736	6,928	10,430	87,973	59,052
Other assets.....	744	2,296,151	378,786	80,151	151,305	65,945	201,755	57,029
Total liabilities and capital.....	426,642	57,191,547	16,803,046	1,775,572	5,311,661	2,355,121	3,146,823	907,575
Accounts payable.....	103,238	4,843,333	943,065	282,424	146,083	432,144	424,902	126,789
Mortgages, notes, bonds payable in								
less than 1 year.....	*7,446	9,431,741	7,549,561	101,867	566,721	168,991	145,139	54,525
Other current liabilities.....	21,537	5,795,913	1,532,173	249,344	1,398,980	169,784	220,703	59,217
Nonrecourse loans.....	--	710,178	75,553	*49,720	*15,042	*36,617	18,044	--
Mortgages, notes, bonds payable in								
1 year or more.....	*1,152	9,322,076	1,999,744	254,598	*7,411	356,564	654,204	126,784
Other liabilities.....	*-150,409	2,174,834	351,690	58,873	*76,490	109,140	220,078	*4,167
Partners capital accounts.....	443,679	24,913,473	4,351,261	778,747	3,100,933	1,081,882	1,463,754	536,093

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Retail trade--continued						Transportation and warehousing	
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	Total	Air and rail transportation
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
ALL PARTNERSHIPS								
Number of partnerships ¹	5,739	9,652	13,271	3,002	26,222	19,599	29,886	5,763
Number of partners.....	16,195	21,345	28,977	7,522	58,733	159,719	577,150	15,972
Partnerships reporting balance sheet data:								
Number of partnerships.....	5,057	6,051	8,060	2,501	14,935	7,470	18,378	3,451
Number of partners.....	14,549	14,312	17,539	6,519	34,325	125,351	549,734	9,021
Total assets.....	8,417,111	2,679,088	2,012,086	4,313,861	4,802,356	16,533,843	104,105,394	5,240,602
Cash.....	354,594	293,005	174,747	234,525	413,947	592,428	2,298,780	484,778
Trade notes and accounts receivable.....	535,693	271,103	252,698	68,565	421,438	1,479,919	11,843,135	365,858
Less: Allowance for bad debts.....	6,652	15,055	*49,025	*4,283	9,950	91,972	127,527	6,979
Inventories.....	598,306	1,122,038	820,998	1,569,905	2,131,490	1,885,671	1,536,956	*124,341
U.S. Government obligations.....	*7,683	--	--	--	*2,602	--	--	--
Tax-exempt securities.....	200	--	--	--	*146	--	--	--
Other current assets.....	332,768	157,857	84,758	807,539	134,643	773,665	6,530,912	358,481
Mortgage and real estate loans.....	*134	*788	--	--	*59,555	121,163	--	--
Other investments.....	66,299	38	*4,142	*124,256	*18,589	1,915,638	9,368,266	*88,050
Depreciable assets.....	6,769,750	795,814	1,037,084	2,825,366	1,657,656	5,412,507	71,733,464	5,857,974
Less: Accumulated depreciation.....	2,343,306	452,227	554,422	1,448,298	787,064	2,291,475	18,991,419	2,958,413
Depletable assets.....	--	--	--	--	*905	--	*3,052	--
Less: Accumulated depletion.....	--	--	--	--	*262	--	*358	--
Land.....	1,237,015	*40,030	*12,899	21,615	171,151	199,090	541,306	*140,302
Intangible assets.....	757,420	351,385	154,773	76,728	343,508	6,388,760	3,624,705	388,121
Less: Accumulated amortization.....	105,281	109,602	37,277	16,865	70,627	1,230,482	312,288	42,641
Other assets.....	212,487	223,914	110,710	54,808	314,627	1,378,932	16,056,409	440,729
Total liabilities and capital.....	8,417,111	2,679,088	2,012,086	4,313,861	4,802,356	16,533,843	104,105,394	5,240,602
Accounts payable.....	941,359	477,701	252,049	406,401	592,388	1,112,412	7,514,652	445,096
Mortgages, notes, bonds payable in								
less than 1 year.....	228,057	177,561	76,171	78,537	387,556	542,815	3,572,587	673,582
Other current liabilities.....	494,702	422,362	298,858	696,073	479,242	1,910,343	9,771,721	791,259
Nonrecourse loans.....	603,886	*22,049	*4,583	--	*281,797	*13,845	2,471,963	*594,093
Mortgages, notes, bonds payable in								
1 year or more.....	3,260,692	495,747	639,460	303,410	1,355,793	3,921,308	34,289,968	2,478,403
Other liabilities.....	547,724	255,097	*46,320	764,932	372,279	1,208,596	6,834,828	1,339,014
Partners capital accounts.....	2,340,692	828,570	694,645	2,064,507	1,333,300	7,824,525	39,649,674	-1,080,844
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	3,084	6,061	3,038	543	8,847	8,936	14,543	1,348
Number of partners.....	7,693	13,781	6,686	2,201	19,830	128,414	460,197	4,147
Partnerships reporting balance sheet data:								
Number of partnerships.....	2,840	3,940	2,455	543	5,820	3,240	8,352	550
Number of partners.....	7,214	9,537	5,520	2,201	13,445	114,484	445,847	1,359
Total assets.....	5,666,850	1,958,562	1,071,401	3,222,841	2,311,845	12,660,249	70,921,800	1,399,706
Cash.....	261,581	243,709	119,027	132,561	289,687	333,059	1,295,496	95,168
Trade notes and accounts receivable.....	448,779	197,212	208,071	51,381	292,036	1,094,630	9,145,316	235,828
Less: Allowance for bad debts.....	*3,912	*11,567	*49,025	--	2,844	46,370	108,722	*6,764
Inventories.....	399,664	753,835	472,832	1,103,112	839,836	741,109	1,155,992	*10,585
U.S. Government obligations.....	7,577	--	--	--	--	--	--	--
Tax-exempt securities.....	200	--	--	--	--	--	--	--
Other current assets.....	166,876	145,419	58,886	672,771	88,933	241,750	5,624,640	199,570
Mortgage and real estate loans.....	*134	*788	--	--	*59,555	121,163	--	--
Other investments.....	15,428	38	*3,318	*117,965	*11,010	1,659,268	8,174,827	*15,915
Depreciable assets.....	4,470,733	659,420	467,153	1,997,046	735,189	4,478,789	40,235,070	709,202
Less: Accumulated depreciation.....	1,590,749	384,746	281,403	942,382	418,239	1,765,512	11,229,067	262,768
Depletable assets.....	--	--	--	--	--	--	*3,042	--
Less: Accumulated depletion.....	--	--	--	--	--	--	*349	--
Land.....	832,192	*40,030	*4,923	*20,775	54,532	177,223	358,130	*29,367
Intangible assets.....	575,276	204,319	*58,391	57,774	164,697	5,819,897	2,190,475	227,335
Less: Accumulated amortization.....	65,909	68,065	13,969	6,411	28,669	961,222	124,076	21,597
Other assets.....	148,980	178,169	23,198	18,247	226,121	766,465	14,201,024	167,863
Total liabilities and capital.....	5,666,850	1,958,562	1,071,401	3,222,841	2,311,845	12,660,249	70,921,800	1,399,706
Accounts payable.....	608,180	345,924	119,427	310,508	371,171	732,717	5,866,013	158,860
Mortgages, notes, bonds payable in								
less than 1 year.....	94,058	114,972	*32,356	*40,005	141,193	422,352	1,041,679	*54,401
Other current liabilities.....	259,144	202,349	190,112	180,722	249,487	1,083,897	6,931,015	156,857
Nonrecourse loans.....	*465,585	*2,886	*2,803	--	*37,318	*6,612	1,638,876	*64,454
Mortgages, notes, bonds payable in								
1 year or more.....	1,726,310	395,311	96,055	*152,625	342,674	3,209,798	18,083,907	*298,588
Other liabilities.....	115,905	86,430	*31,890	647,300	80,756	392,115	5,028,990	*77,894
Partners capital accounts.....	2,397,669	810,690	598,758	1,891,682	1,089,247	6,812,757	32,331,320	588,652

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Transportation and warehousing--continued							
	Water transportation	Truck transportation	Other 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	1,041	11,802	1,892	299	*956	3,577	1,797	2,759
Number of partners.....	5,768	27,075	4,318	496,775	*2,663	12,765	3,771	8,043
Partnerships reporting balance sheet data:								
Number of partnerships.....	796	5,798	1,519	287	*488	2,775	1,131	2,132
Number of partners.....	5,448	14,114	3,573	496,749	*1,430	10,655	2,440	6,303
Total assets	3,522,417	2,391,023	533,138	79,873,996	*432,843	3,829,763	113,575	8,168,036
Cash.....	212,014	202,079	18,987	970,953	*10,625	226,073	23,802	149,468
Trade notes and accounts receivable.....	514,812	703,689	*61,172	8,184,605	*6,836	1,184,133	*21,972	800,057
Less: Allowance for bad debts.....	*16,214	7,501	*4,127	68,354	--	19,405	*304	4,644
Inventories.....	*55,571	17,426	*3,907	770,237	*5,426	483,341	*3,850	72,858
U.S. Government obligations.....	--	--	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	99,443	139,601	33,528	5,438,040	*8,900	174,031	*3,359	275,528
Mortgage and real estate loans.....	--	--	--	--	--	--	--	--
Other investments.....	5,725	50,854	*2,553	7,550,899	*6,268	27,587	--	1,636,330
Depreciable assets.....	2,840,742	2,716,076	595,782	51,294,053	*702,264	1,669,578	112,908	5,944,086
Less: Accumulated depreciation.....	694,469	1,738,270	224,284	10,437,156	*323,569	641,019	57,309	1,916,928
Depletable assets.....	--	*3,042	--	--	--	*9	--	--
Less: Accumulated depletion.....	--	*349	--	--	--	*9	--	--
Land.....	16,854	22,058	*10,497	82,337	--	*32,392	--	236,867
Intangible assets.....	125,264	149,061	40,053	1,684,123	*13,748	548,579	*3,088	672,667
Less: Accumulated amortization.....	6,797	18,274	11,691	97,176	*4,849	75,487	*1,237	54,135
Other assets.....	369,472	151,530	*6,763	14,501,435	*7,192	219,958	*3,447	355,883
Total liabilities and capital	3,522,417	2,391,023	533,138	79,873,996	*432,843	3,829,763	113,575	8,168,036
Accounts payable.....	250,014	389,577	*41,453	5,571,030	*1,441	599,410	*10,243	206,389
Mortgages, notes, bonds payable in								
less than 1 year.....	737,190	425,956	61,131	826,443	*9,009	658,505	*2,013	178,759
Other current liabilities.....	346,952	421,357	*98,162	6,572,594	*131,454	491,268	*5,478	913,198
Nonrecourse loans.....	*79,680	*11,560	--	*1,328,573	--	*308,722	*2,507	*146,827
Mortgages, notes, bonds payable in								
1 year or more.....	1,092,640	577,292	292,035	25,891,091	*411,922	724,486	*7,738	2,814,359
Other liabilities.....	341,273	91,081	*20,634	4,342,247	(?)	64,914	*12,218	623,448
Partners capital accounts.....	674,667	474,201	19,724	35,342,019	*-120,983	982,457	73,377	3,285,056
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	547	7,668	988	142	*170	1,845	945	891
Number of partners.....	4,677	17,133	2,290	417,345	*340	8,832	2,067	3,367
Partnerships reporting balance sheet data:								
Number of partnerships.....	471	3,916	*616	**	--	1,343	*435	**
Number of partners.....	4,526	9,351	*1,547	417,324	--	7,327	*1,049	3,365
Total assets	2,073,552	1,507,764	*128,377	56,380,813	--	2,289,002	*69,328	7,073,258
Cash.....	162,753	187,895	*7,211	512,716	--	172,986	*21,799	134,968
Trade notes and accounts receivable.....	313,573	512,737	*8,400	6,401,867	--	936,814	*21,261	714,837
Less: Allowance for bad debts.....	*14,580	6,251	*37	61,520	--	14,968	*304	4,297
Inventories.....	*23,900	*13,196	--	704,683	--	333,053	*982	69,594
U.S. Government obligations.....	--	--	--	--	--	--	--	--
Tax-exempt securities.....	--	--	--	--	--	--	--	--
Other current assets.....	77,437	111,486	*16,415	4,875,415	--	105,164	*2,926	236,227
Mortgage and real estate loans.....	--	--	--	--	--	--	--	--
Other investments.....	924	*42,773	*1,216	6,569,124	--	39,007	--	1,505,867
Depreciable assets.....	1,591,380	1,782,374	*151,768	30,093,675	--	706,132	*50,568	5,149,971
Less: Accumulated depreciation.....	477,349	1,240,401	*61,427	7,126,737	--	359,604	*33,104	1,667,678
Depletable assets.....	--	*3,042	--	--	--	--	--	--
Less: Accumulated depletion.....	--	*349	--	--	--	--	--	--
Land.....	523	*16,506	--	71,938	--	*30,321	--	209,475
Intangible assets.....	123,343	27,310	*5,393	1,201,590	--	203,240	*3,088	399,176
Less: Accumulated amortization.....	6,387	10,422	*795	23,193	--	37,509	*1,237	22,936
Other assets.....	278,034	67,865	*233	13,161,256	--	174,366	*3,351	348,055
Total liabilities and capital	2,073,552	1,507,764	*128,377	56,380,813	--	2,289,002	*69,328	7,073,258
Accounts payable.....	92,670	326,409	*6,386	4,635,283	--	446,116	*9,152	191,138
Mortgages, notes, bonds payable in								
less than 1 year.....	*54,353	173,779	*31,329	502,094	--	98,710	*2,013	125,001
Other current liabilities.....	261,452	237,035	*11,971	5,184,663	--	319,329	*5,315	754,393
Nonrecourse loans.....	*79,680	*11,560	--	*1,062,070	--	*308,722	*2,110	*110,279
Mortgages, notes, bonds payable in								
1 year or more.....	671,188	302,111	*90,580	14,472,221	--	321,058	*7,738	1,920,422
Other liabilities.....	300,359	37,718	--	4,100,465	--	85,743	*3,014	423,796
Partners capital accounts.....	613,850	419,153	*-11,889	26,424,016	--	709,323	*39,986	3,548,228

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Information							
	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)	Internet publishing and broadcasting	Telecommunications	Internet service providers, Web search portals and data processing services	Other information services
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
ALL PARTNERSHIPS								
Number of partnerships ¹	31,804	7,735	8,744	2,045	*291	4,996	5,659	2,333
Number of partners.....	369,701	26,456	37,574	98,368	*649	177,535	21,766	7,353
Partnerships reporting balance sheet data:								
Number of partnerships.....	21,624	4,495	6,240	1,605	*144	3,847	3,856	1,437
Number of partners.....	199,507	18,215	30,333	95,355	*355	35,305	14,748	5,196
Total assets.....	390,776,899	20,115,140	70,510,454	104,096,874	*68,120	188,368,899	4,543,988	3,073,424
Cash.....	7,619,730	1,084,299	1,737,926	1,416,151	*15,340	2,795,357	174,095	396,562
Trade notes and accounts receivable.....	29,551,247	4,135,834	5,936,574	6,055,667	*8,004	10,980,607	2,085,004	349,557
Less: Allowance for bad debts.....	3,124,182	743,556	569,152	410,407	*269	1,351,876	36,528	*12,394
Inventories.....	6,698,332	367,200	4,914,756	291,880	--	1,088,101	*31,987	*4,408
U.S. Government obligations.....	*40,179	--	*22,847	*2,665	--	--	14,667	--
Tax-exempt securities.....	*39,845	--	*39,845	--	--	--	--	--
Other current assets.....	37,631,199	1,551,829	3,959,884	7,314,266	*2,155	23,993,466	570,288	239,312
Mortgage and real estate loans.....	*35,356	*5,329	*1,500	*27,702	--	825	--	--
Other investments.....	47,177,695	1,742,569	15,362,637	5,346,753	--	24,459,377	177,762	*88,597
Depreciable assets.....	158,926,809	5,304,528	13,104,102	31,723,297	*26,866	104,064,091	1,592,634	3,111,292
Less: Accumulated depreciation.....	69,221,129	2,999,946	6,232,531	12,811,706	*15,329	44,386,672	776,836	1,998,108
Depletable assets.....	--	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--	--
Land.....	1,161,118	181,931	366,026	193,399	--	348,405	--	*71,357
Intangible assets.....	156,930,749	8,935,400	28,958,517	50,574,070	*628	67,428,834	639,544	393,755
Less: Accumulated amortization.....	22,572,749	2,968,447	2,844,257	7,360,429	*428	9,086,606	230,640	81,942
Other assets.....	39,882,699	3,518,172	5,751,779	21,733,566	*31,153	8,034,989	302,012	511,027
Total liabilities and capital.....	390,776,899	20,115,140	70,510,454	104,096,874	*68,120	188,368,899	4,543,988	3,073,424
Accounts payable.....	16,732,700	892,702	3,351,506	2,691,117	*864	8,776,611	581,166	438,734
Mortgages, notes, bonds payable in less than 1 year.....	6,222,101	338,180	288,133	2,596,643	*1,529	2,594,417	294,779	*108,420
Other current liabilities.....	51,291,746	4,455,614	8,559,867	9,346,531	*19,607	27,399,152	798,937	712,039
Nonrecourse loans.....	5,033,131	*409	*251,124	*681,633	--	4,086,217	*6,966	6,782
Mortgages, notes, bonds payable in 1 year or more.....	61,054,089	2,564,105	8,203,865	24,185,778	*11,713	24,623,861	953,074	511,693
Other liabilities.....	62,133,234	2,402,903	8,942,141	15,981,941	*1,252	33,677,686	394,153	733,158
Partners capital accounts.....	188,309,897	9,461,229	40,913,817	48,613,230	*33,156	87,210,956	1,514,912	562,596
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	10,490	3,264	2,483	588	*13	2,067	1,209	865
Number of partners.....	203,475	9,401	9,774	21,855	*54	157,283	3,111	1,997
Partnerships reporting balance sheet data:								
Number of partnerships.....	7,933	2,268	1,871	571	*13	1,834	748	627
Number of partners.....	58,722	7,270	8,549	21,746	*54	17,730	1,923	1,451
Total assets.....	258,617,753	15,058,853	59,236,741	61,984,234	*2,332	116,502,153	3,215,766	2,617,673
Cash.....	4,313,694	744,490	1,047,687	1,017,428	*634	1,041,093	110,280	352,081
Trade notes and accounts receivable.....	20,874,982	3,131,099	4,870,556	4,331,450	*1,690	6,289,218	1,922,988	327,982
Less: Allowance for bad debts.....	1,471,452	238,863	396,581	304,538	--	486,943	*34,344	*10,184
Inventories.....	4,533,774	281,527	3,466,279	*264,962	--	511,277	*6,386	*3,344
U.S. Government obligations.....	16,666	--	1,999	--	--	--	14,667	--
Tax-exempt securities.....	*39,845	--	*39,845	--	--	--	--	--
Other current assets.....	20,389,332	1,277,030	2,157,109	3,072,368	--	13,322,906	442,034	117,886
Mortgage and real estate loans.....	*34,531	*5,329	*1,500	*27,702	--	--	--	--
Other investments.....	39,891,353	1,393,018	15,013,028	2,635,482	--	20,735,528	*63,228	*51,069
Depreciable assets.....	93,876,746	3,837,816	10,225,535	14,663,298	*20	61,488,713	640,064	3,021,300
Less: Accumulated depreciation.....	42,122,244	2,198,274	4,751,073	5,684,806	*12	27,176,698	345,281	1,966,100
Depletable assets.....	--	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--	--
Land.....	882,055	161,594	342,857	121,375	--	184,873	--	*71,357
Intangible assets.....	103,092,611	4,267,417	28,100,280	26,237,611	--	43,718,953	414,674	353,677
Less: Accumulated amortization.....	11,444,127	938,080	2,558,121	2,655,005	--	5,048,388	171,093	73,439
Other assets.....	25,709,986	3,334,751	1,675,841	18,256,907	--	1,921,622	152,163	368,701
Total liabilities and capital.....	258,617,753	15,058,853	59,236,741	61,984,234	*2,332	116,502,153	3,215,766	2,617,673
Accounts payable.....	9,430,853	544,197	3,091,632	1,934,898	*733	3,001,651	445,514	*412,228
Mortgages, notes, bonds payable in less than 1 year.....	1,391,665	155,239	36,496	801,126	--	289,177	*9,073	*100,553
Other current liabilities.....	18,024,977	1,896,994	4,042,282	4,774,245	*50	6,346,250	296,869	668,287
Nonrecourse loans.....	*399,372	--	*152,245	*203,997	--	*32,665	3,682	6,782
Mortgages, notes, bonds payable in 1 year or more.....	17,740,531	1,566,353	6,403,955	4,422,175	--	4,876,681	64,920	*406,447
Other liabilities.....	28,957,389	2,024,747	4,658,649	3,105,316	*768	18,316,334	*316,342	*535,234
Partners capital accounts.....	182,672,966	8,871,324	40,851,481	46,742,478	*782	83,639,393	2,079,367	488,142

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Finance and insurance							Real estate and rental and leasing
	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation	Securities, commodities, contracts, and other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
ALL PARTNERSHIPS								
Number of partnerships ¹	258,990	126	9,829	3,002	201,756	9,402	34,875	1,081,354
Number of partners.....	3,089,160	402	42,925	12,561	2,672,848	60,145	300,279	5,877,816
Partnerships reporting balance sheet data:								
Number of partnerships.....	183,033	126	7,655	2,203	140,174	6,568	26,307	887,846
Number of partners.....	2,516,976	402	36,531	10,368	2,148,851	53,254	267,569	5,215,316
Total assets	5,007,360,523	7,272,750	128,324,302	20,982,673	4,307,137,428	10,427,337	533,216,033	2,392,544,667
Cash.....	214,765,057	455,124	5,558,340	1,739,394	186,826,168	1,448,578	18,737,454	99,703,241
Trade notes and accounts receivable.....	261,710,444	*1,207,018	47,243,595	5,924,365	188,169,997	2,015,242	17,150,227	37,584,305
Less: Allowance for bad debts.....	1,206,598	*15,269	589,477	*41,485	480,476	51,479	*28,411	993,320
Inventories.....	54,594,976	3,301	1,873,809	--	52,689,332	6,075	*22,459	20,658,450
U.S. Government obligations.....	49,145,682	*268,419	*553	34,715	42,428,647	*65,998	6,347,351	1,769,629
Tax-exempt securities.....	41,743,065	140,223	*30,026	--	34,334,551	322	7,237,943	2,083,600
Other current assets.....	1,240,632,699	2,291,568	11,371,326	3,318,728	1,167,755,970	647,880	55,247,228	122,386,946
Mortgage and real estate loans.....	76,940,839	--	29,226,392	--	40,799,947	*8,881	6,905,618	21,206,318
Other investments.....	2,757,465,480	*207,529	14,345,604	2,838,772	2,351,693,274	4,588,485	383,791,816	275,292,580
Depreciable assets.....	31,960,768	*76,587	1,970,512	1,981,977	21,128,000	550,524	6,253,168	1,721,595,847
Less: Accumulated depreciation.....	9,677,334	*11,554	751,690	305,873	7,898,510	352,467	357,240	482,502,925
Depletable assets.....	1,682,023	--	--	--	1,682,023	--	--	3,459,505
Less: Accumulated depletion.....	1,331,004	--	--	--	1,331,004	--	--	637,299
Land.....	5,195,439	--	80,459	*17,339	4,262,457	*5,780	829,404	372,969,416
Intangible assets.....	22,719,129	*40,970	1,264,336	4,568,194	15,453,772	732,801	659,056	64,648,988
Less: Accumulated amortization.....	6,480,147	*19,742	343,580	1,227,267	4,443,231	179,725	266,603	24,983,246
Other assets.....	267,500,004	*2,628,578	17,044,097	2,133,813	214,066,510	940,442	30,686,563	158,302,631
Total liabilities and capital	5,007,360,523	7,272,750	128,324,302	20,982,673	4,307,137,428	10,427,337	533,216,033	2,392,544,667
Accounts payable.....	101,632,104	*9,604	1,043,234	781,794	87,988,908	1,318,452	10,490,112	22,698,365
Mortgages, notes, bonds payable in less than 1 year.....	106,840,870	*2,829,513	7,243,213	*341,125	65,213,951	227,922	30,985,145	65,866,338
Other current liabilities.....	1,421,292,704	*2,519,257	6,119,426	3,087,449	1,371,892,691	1,144,068	36,529,812	105,659,709
Nonrecourse loans.....	67,320,237	141,727	4,827,088	*1,761,372	56,339,606	*71,276	4,179,167	659,252,653
Mortgages, notes, bonds payable in 1 year or more.....	175,931,644	*596,271	39,812,637	2,362,955	109,334,009	979,954	22,845,818	780,744,526
Other liabilities.....	425,121,296	*263,111	6,041,654	1,525,230	391,230,805	6,781,671	19,278,826	164,170,822
Partners capital accounts.....	2,709,221,668	913,266	63,237,050	11,122,747	2,225,137,459	-96,007	408,907,153	594,152,255
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	189,015	**	7,326	**	151,254	6,093	23,318	618,486
Number of partners.....	2,288,376	390	28,646	6,778	2,013,990	18,749	219,823	3,574,965
Partnerships reporting balance sheet data:								
Number of partnerships.....	130,327	**	5,700	**	101,595	4,362	17,646	520,488
Number of partners.....	1,803,621	390	25,391	6,778	1,555,431	14,810	200,821	3,189,685
Total assets	4,085,427,014	7,057,540	91,857,850	17,513,511	3,485,230,110	8,977,965	474,790,038	1,483,130,422
Cash.....	168,452,261	*452,676	4,673,367	1,588,082	145,721,450	1,091,744	14,924,942	70,109,670
Trade notes and accounts receivable.....	215,861,271	*1,114,956	23,838,173	5,874,269	169,391,074	1,980,911	13,661,888	24,210,071
Less: Allowance for bad debts.....	938,952	*12,069	532,730	*41,485	275,593	51,452	*25,623	624,353
Inventories.....	49,728,139	3,301	1,763,879	--	47,952,401	6,075	*2,483	9,880,078
U.S. Government obligations.....	44,443,147	*268,419	90	34,715	38,027,696	*65,998	6,046,230	1,734,682
Tax-exempt securities.....	28,712,947	140,223	*30,026	--	23,488,613	322	5,053,762	1,855,990
Other current assets.....	1,010,497,255	*2,291,073	9,532,024	3,170,321	955,858,988	267,413	39,377,437	77,852,005
Mortgage and real estate loans.....	68,673,033	--	27,874,939	--	35,926,362	*8,881	4,862,850	18,371,518
Other investments.....	2,240,282,547	*93,506	8,457,219	2,146,768	1,869,846,550	3,994,851	355,743,652	177,005,831
Depreciable assets.....	22,672,003	*70,345	1,611,996	340,479	15,010,471	476,830	5,161,882	1,071,526,059
Less: Accumulated depreciation.....	7,156,319	*10,453	586,864	151,580	5,841,565	306,359	259,498	333,104,294
Depletable assets.....	1,678,750	--	--	--	1,678,750	--	--	2,186,456
Less: Accumulated depletion.....	1,327,776	--	--	--	1,327,776	--	--	468,600
Land.....	3,787,146	--	67,930	*17,339	3,245,928	*5,780	450,169	235,820,455
Intangible assets.....	19,560,979	*37,005	1,216,634	4,230,390	12,985,843	699,440	391,666	39,779,289
Less: Accumulated amortization.....	5,671,277	*19,345	338,411	1,154,487	3,775,560	169,672	213,801	16,635,784
Other assets.....	226,171,860	*2,627,905	14,249,578	1,458,698	177,316,477	907,204	29,611,999	103,631,349
Total liabilities and capital	4,085,427,014	7,057,540	91,857,850	17,513,511	3,485,230,110	8,977,965	474,790,038	1,483,130,422
Accounts payable.....	88,578,978	*9,489	528,503	772,355	75,732,842	1,197,284	10,338,508	12,635,523
Mortgages, notes, bonds payable in less than 1 year.....	93,394,350	*2,829,513	5,730,740	*33,755	62,541,387	88,174	22,170,781	30,178,058
Other current liabilities.....	1,089,781,518	*2,514,999	4,344,531	3,049,946	1,055,167,404	366,859	24,337,780	59,694,667
Nonrecourse loans.....	56,880,593	141,727	3,433,645	*583,490	49,402,956	*71,276	3,247,500	373,134,269
Mortgages, notes, bonds payable in 1 year or more.....	111,051,185	*483,296	13,572,364	1,018,147	77,062,504	712,820	18,202,055	455,397,941
Other liabilities.....	346,832,922	*263,111	3,949,231	1,398,426	316,320,325	6,801,584	18,100,245	98,030,370
Partners capital accounts.....	2,298,907,467	815,405	60,298,836	10,657,392	1,849,002,692	-260,031	378,393,172	454,059,594

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Real estate and rental and leasing--continued							
	Real estate						Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities		
(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	
ALL PARTNERSHIPS								
Number of partnerships ¹	1,046,280	346,459	399,026	13,220	69,188	218,387	35,014	60
Number of partners.....	5,675,022	1,993,851	2,009,854	58,407	442,151	1,170,759	201,918	876
Partnerships reporting balance sheet data:								
Number of partnerships.....	861,890	281,443	341,339	8,832	51,903	178,373	25,904	51
Number of partners.....	5,045,682	1,763,882	1,833,790	49,927	386,886	1,011,196	168,777	857
Total assets.....	2,287,803,844	629,992,581	1,018,001,702	25,684,047	128,031,966	486,093,549	99,173,715	5,567,108
Cash.....	95,089,886	28,658,456	37,869,678	387,377	5,697,008	22,477,367	4,531,742	81,612
Trade notes and accounts receivable.....	26,394,920	3,810,602	11,044,485	182,951	1,448,058	9,908,824	10,885,640	*303,745
Less: Allowance for bad debts.....	686,825	44,189	311,210	*946	47,968	282,512	305,045	*1,450
Inventories.....	19,236,019	793,848	365,918	2,745	235,789	17,837,718	1,422,431	--
U.S. Government obligations.....	1,687,143	*352,531	1,239,052	--	*8,803	*86,758	*82,486	--
Tax-exempt securities.....	2,080,860	*447,457	1,147,617	--	*28,925	*456,860	2,741	--
Other current assets.....	114,305,106	29,982,007	38,575,256	713,917	4,880,452	40,153,475	7,107,864	*973,976
Mortgage and real estate loans.....	21,195,670	2,318,011	6,817,148	*1,913	3,450,491	8,608,107	*10,648	--
Other investments.....	263,346,825	55,247,144	66,081,244	1,876,520	15,868,990	124,272,926	11,125,769	*819,986
Depreciable assets.....	1,626,545,779	559,817,708	809,940,113	19,204,395	74,444,016	163,139,547	94,453,906	*596,161
Less: Accumulated depreciation.....	436,825,415	183,549,959	200,851,648	3,813,220	18,333,204	30,277,384	45,488,017	*189,494
Depletable assets.....	3,447,814	*1,037,450	*725,343	--	*726,671	*958,350	*11,691	--
Less: Accumulated depletion.....	634,213	*245,260	*105,928	--	*205,762	*77,263	*3,086	--
Land.....	371,896,747	87,083,663	176,559,495	4,890,755	31,407,477	71,955,357	1,055,572	*17,097
Intangible assets.....	60,989,742	15,413,363	33,826,705	664,710	2,510,643	8,574,321	1,458,391	2,200,854
Less: Accumulated amortization.....	24,239,414	5,667,090	14,393,330	226,896	915,495	3,036,604	505,646	*238,185
Other assets.....	143,973,200	34,536,839	49,471,764	1,799,826	6,827,070	51,337,701	13,326,626	*1,002,806
Total liabilities and capital.....	2,287,803,844	629,992,581	1,018,001,702	25,684,047	128,031,966	486,093,549	99,173,715	5,567,108
Accounts payable.....	20,635,098	4,963,295	7,589,813	410,718	1,244,479	6,426,792	2,063,109	*158
Mortgages, notes, bonds payable in less than 1 year.....	60,525,057	10,215,799	24,230,682	134,463	2,385,013	23,559,100	5,327,208	*14,073
Other current liabilities.....	94,110,797	23,460,185	37,624,363	698,105	5,277,141	27,051,004	11,484,625	*64,287
Nonrecourse loans.....	645,439,351	263,088,403	288,520,043	5,218,227	25,521,359	63,091,318	13,813,301	--
Mortgages, notes, bonds payable in 1 year or more.....	744,278,797	213,946,763	375,700,822	9,998,900	34,076,669	110,555,642	36,036,870	*428,860
Other liabilities.....	153,431,865	46,923,050	46,523,498	902,088	8,668,589	50,414,641	10,730,354	*8,602
Partners capital accounts.....	569,382,880	67,395,085	237,812,480	8,321,546	50,858,717	204,995,052	19,718,247	5,051,128
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	601,901	163,481	277,719	7,426	39,968	113,309	16,527	57
Number of partners.....	3,471,353	994,576	1,529,573	33,817	247,446	665,941	102,806	806
Partnerships reporting balance sheet data:								
Number of partnerships.....	509,122	136,750	244,047	4,877	31,282	92,165	11,318	48
Number of partners.....	3,098,198	864,792	1,424,331	28,688	218,565	561,821	90,700	788
Total assets.....	1,427,467,539	282,280,457	761,680,746	15,668,311	86,488,564	281,349,461	50,413,722	5,249,161
Cash.....	67,154,052	17,421,208	29,895,577	252,300	4,286,507	15,298,459	2,880,231	*75,387
Trade notes and accounts receivable.....	17,552,074	2,497,691	9,055,257	40,606	749,752	5,208,767	6,354,284	*303,713
Less: Allowance for bad debts.....	376,928	36,493	221,737	833	43,769	74,095	245,975	*1,450
Inventories.....	9,050,064	742,319	298,695	*470	180,749	7,827,832	830,013	--
U.S. Government obligations.....	1,652,196	*337,581	1,222,946	--	*8,803	*82,866	*82,486	--
Tax-exempt securities.....	1,853,249	*231,594	*1,145,956	--	*28,925	*446,774	2,741	--
Other current assets.....	73,058,927	14,408,134	27,761,282	468,480	3,851,558	26,569,473	3,819,491	*973,587
Mortgage and real estate loans.....	18,360,869	1,975,822	6,258,531	*1,913	3,303,615	6,820,989	*10,648	--
Other investments.....	171,588,935	23,859,036	55,373,445	1,767,633	8,514,338	82,074,483	4,596,910	*819,986
Depreciable assets.....	1,023,487,885	255,847,114	613,506,431	11,386,888	51,073,794	91,673,657	47,443,656	*594,519
Less: Accumulated depreciation.....	306,268,153	106,909,076	162,252,902	2,666,579	14,430,245	20,009,351	26,647,258	*188,882
Depletable assets.....	2,186,454	*597,765	*717,157	--	*673,538	*197,994	2	--
Less: Accumulated depletion.....	468,598	*94,796	*105,481	--	*205,537	*62,785	2	--
Land.....	235,063,854	45,952,200	129,209,098	3,053,708	21,762,495	35,086,353	739,505	*17,097
Intangible assets.....	37,325,298	6,430,388	24,221,180	274,231	1,531,963	4,867,536	570,703	1,883,289
Less: Accumulated amortization.....	16,167,787	2,688,365	10,810,381	127,697	524,454	2,016,890	237,539	*230,458
Other assets.....	92,415,149	21,708,335	36,405,691	1,217,191	5,726,532	27,357,400	10,213,828	*1,002,373
Total liabilities and capital.....	1,427,467,539	282,280,457	761,680,746	15,668,311	86,488,564	281,349,461	50,413,722	5,249,161
Accounts payable.....	11,299,357	1,979,500	5,002,253	65,411	924,846	3,327,347	1,336,104	*62
Mortgages, notes, bonds payable in less than 1 year.....	26,679,706	4,648,869	12,170,321	*65,266	1,344,369	8,450,881	3,486,266	*12,086
Other current liabilities.....	56,284,812	8,544,739	27,211,311	214,262	4,235,026	16,079,474	3,347,875	*61,980
Nonrecourse loans.....	368,377,347	105,286,234	212,811,568	2,937,332	13,757,659	33,584,555	4,756,922	--
Mortgages, notes, bonds payable in 1 year or more.....	438,440,687	94,593,997	260,492,016	4,656,880	22,096,168	56,601,625	16,550,389	*406,865
Other liabilities.....	90,760,014	28,490,478	32,760,168	716,445	5,614,130	23,178,793	7,261,815	*8,541
Partners capital accounts.....	435,625,617	38,736,640	211,233,110	7,012,716	38,516,366	140,126,785	13,674,350	4,759,627

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Professional, scientific, and technical services						Other professional, scientific, and technical services	
	Total	Legal services	Accounting, tax preparation, bookkeeping, and payroll services	Architectural, engineering and related services	Specialized design services	Computer systems design and related services	Total	Management, scientific, and technical consulting services
ALL PARTNERSHIPS								
Number of partnerships ¹	151,076	27,682	21,723	14,367	6,288	23,479	57,538	33,276
Number of partners.....	541,138	156,067	71,577	36,100	22,639	60,646	194,109	99,404
Partnerships reporting balance sheet data:								
Number of partnerships.....	105,971	22,838	13,332	10,090	2,985	13,875	42,851	23,348
Number of partners.....	436,361	141,278	54,167	27,780	14,531	38,798	159,807	76,370
Total assets.....	99,858,274	23,461,870	12,417,282	5,616,494	359,372	5,924,073	52,079,183	27,828,555
Cash.....	18,053,480	9,080,616	1,596,967	589,597	93,208	861,904	5,831,188	3,576,459
Trade notes and accounts receivable.....	14,395,078	1,967,424	2,371,349	1,250,642	*74,666	1,208,238	7,522,759	4,043,861
Less: Allowance for bad debts.....	358,884	54,777	*113,193	10,502	*35	24,840	155,538	61,013
Inventories.....	998,094	*1,491	*11,307	*487,445	*37,789	51,592	408,470	40,252
U.S. Government obligations.....	*152,372	*152,372	--	--	--	--	--	--
Tax-exempt securities.....	*54,840	*7,496	*2,482	--	--	--	*44,862	*44,862
Other current assets.....	13,980,326	3,667,391	1,461,426	856,621	*19,140	547,917	7,427,833	3,550,122
Mortgage and real estate loans.....	*89,759	--	--	*42,131	--	--	*47,628	*47,628
Other investments.....	17,745,372	770,048	1,745,455	562,849	--	470,461	14,196,559	9,599,423
Depreciable assets.....	35,335,029	16,410,620	5,171,552	1,837,576	155,038	2,871,704	8,888,539	4,456,219
Less: Accumulated depreciation.....	21,765,730	10,559,856	3,230,897	1,379,756	92,603	1,893,838	4,608,780	2,246,478
Depletable assets.....	*38,657	*3,588	*24,246	--	--	*10,738	85	85
Less: Accumulated depletion.....	*33,612	*3,446	*21,551	--	--	*8,578	37	37
Land.....	428,009	74,412	17,882	*3,624	*3,955	*6,342	321,795	169,538
Intangible assets.....	9,622,239	851,900	522,400	938,891	36,569	1,940,669	5,331,810	1,656,516
Less: Accumulated amortization.....	2,694,507	323,349	166,278	139,903	*1,205	1,010,047	1,053,725	469,447
Other assets.....	13,817,753	1,415,940	3,024,136	577,279	32,852	891,811	7,875,734	3,420,565
Total liabilities and capital.....	99,858,274	23,461,870	12,417,282	5,616,494	359,372	5,924,073	52,079,183	27,828,555
Accounts payable.....	7,023,597	542,969	184,907	594,737	*37,742	1,347,970	4,315,271	2,395,854
Mortgages, notes, bonds payable in less than 1 year.....	4,070,979	1,171,977	688,512	473,992	*26,524	113,874	1,596,101	841,574
Other current liabilities.....	18,397,599	5,182,252	1,576,547	974,450	63,083	1,590,553	9,010,714	4,143,815
Nonrecourse loans.....	1,801,857	152,504	*367,064	*286,335	*490	*77,080	918,383	141,498
Mortgages, notes, bonds payable in 1 year or more.....	10,425,155	2,730,499	2,242,150	391,538	84,881	284,923	4,691,163	2,692,019
Other liabilities.....	10,497,265	1,871,567	2,148,157	488,032	*3,886	1,222,946	4,762,677	3,041,172
Partners capital accounts.....	47,641,823	11,810,102	5,209,944	2,407,410	142,766	1,286,727	26,784,873	14,572,624
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	96,252	23,207	17,532	7,805	4,577	14,104	29,026	16,879
Number of partners.....	344,628	132,105	62,423	21,097	10,469	32,751	85,783	51,028
Partnerships reporting balance sheet data:								
Number of partnerships.....	72,492	20,398	11,482	6,659	2,566	8,438	22,948	13,757
Number of partners.....	292,136	125,279	49,697	18,805	5,947	20,899	71,509	43,904
Total assets.....	79,097,330	22,714,562	12,018,798	4,518,782	243,225	2,645,863	36,956,100	19,319,217
Cash.....	16,306,232	8,973,167	1,582,430	464,981	68,924	657,272	4,559,460	2,623,534
Trade notes and accounts receivable.....	11,918,927	1,897,334	2,331,713	1,138,531	*66,835	613,297	5,871,217	2,921,945
Less: Allowance for bad debts.....	269,661	30,955	*113,193	*10,126	--	9,801	105,587	39,573
Inventories.....	757,899	*1,491	*11,307	*486,005	*31,277	*19,002	208,816	23,383
U.S. Government obligations.....	*152,372	*152,372	--	--	--	--	--	--
Tax-exempt securities.....	*54,840	*7,496	*2,482	--	--	--	*44,862	*44,862
Other current assets.....	11,424,494	3,392,491	1,435,034	657,647	*11,241	129,181	5,798,901	2,417,474
Mortgage and real estate loans.....	*47,628	--	--	--	--	--	*47,628	*47,628
Other investments.....	12,445,936	738,256	1,579,921	302,752	--	246,992	9,578,015	6,814,490
Depreciable assets.....	29,519,634	15,970,220	4,979,242	1,637,467	89,518	1,531,788	5,311,399	2,353,385
Less: Accumulated depreciation.....	18,989,830	10,297,478	3,133,612	1,248,359	55,538	1,201,311	3,053,532	1,364,539
Depletable assets.....	*27,920	*3,588	*24,246	--	--	--	85	85
Less: Accumulated depletion.....	*25,034	*3,446	*21,551	--	--	--	37	37
Land.....	322,639	55,873	17,882	*3,624	*2,055	*6,342	236,864	*98,917
Intangible assets.....	6,598,566	770,444	477,584	618,811	*1,799	989,787	3,740,140	1,124,119
Less: Accumulated amortization.....	1,923,638	300,659	155,359	63,648	*330	727,699	675,942	324,567
Other assets.....	10,728,406	1,384,367	3,000,673	531,096	*27,445	391,013	5,393,812	2,578,110
Total liabilities and capital.....	79,097,330	22,714,562	12,018,798	4,518,782	243,225	2,645,863	36,956,100	19,319,217
Accounts payable.....	4,298,337	525,601	163,991	466,254	*18,848	120,557	3,003,086	1,632,901
Mortgages, notes, bonds payable in less than 1 year.....	2,823,812	1,064,043	593,062	326,417	*8,392	47,441	784,458	470,798
Other current liabilities.....	14,395,601	4,789,830	1,538,814	785,109	34,893	927,183	6,319,772	2,546,338
Nonrecourse loans.....	731,739	117,854	*367,064	*821	--	--	*245,999	*51,188
Mortgages, notes, bonds payable in 1 year or more.....	7,382,431	2,532,453	2,147,505	214,827	*20,564	170,618	2,296,464	1,601,046
Other liabilities.....	7,380,101	1,818,705	2,083,548	132,957	*1	193,090	3,151,801	2,016,563
Partners capital accounts.....	42,085,309	11,866,075	5,124,814	2,592,396	160,528	1,186,975	21,154,520	11,000,383

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Professional, scientific, and technical services--continued		Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance	
	Other professional, scientific, and technical services--continued			Total	Administrative and support services	Waste management and remediation services		Educational services	Total
	Advertising and related services	Other miscellaneous professional, scientific, and technical services							
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	
ALL PARTNERSHIPS									
Number of partnerships ¹	6,112	18,150	21,579	43,647	41,135	2,512	9,084	54,161	
Number of partners.....	18,259	76,446	236,675	131,483	96,713	34,770	26,755	300,042	
Partnerships reporting balance sheet data:									
Number of partnerships.....	5,596	13,907	16,524	27,174	25,473	1,701	4,627	42,439	
Number of partners.....	17,169	66,268	219,110	97,037	63,893	33,144	17,502	223,285	
Total assets.....	9,734,975	14,515,653	307,844,362	26,645,114	19,664,320	6,980,795	3,026,643	64,395,426	
Cash.....	661,400	1,593,329	6,702,259	2,653,552	2,449,003	204,549	593,305	5,463,917	
Trade notes and accounts receivable.....	2,108,631	1,370,267	11,127,051	3,442,117	2,662,475	779,642	361,496	11,704,999	
Less: Allowance for bad debts.....	85,285	9,239	131,647	88,983	67,132	21,851	*16,741	3,305,190	
Inventories.....	70,417	297,800	978,474	253,133	204,106	49,027	*5,283	282,196	
U.S. Government obligations.....	--	--	*627,023	5	5	--	*1,956	*14,700	
Tax-exempt securities.....	--	--	*2,388,069	--	--	--	--	*917	
Other current assets.....	1,986,361	1,891,350	15,324,410	4,583,717	4,065,701	518,016	179,391	3,620,622	
Mortgage and real estate loans.....	--	--	4,782,348	*336,484	*336,484	--	--	*14,071	
Other investments.....	2,404,723	2,192,413	205,459,703	1,794,716	1,377,931	416,784	*424,998	1,387,310	
Depreciable assets.....	1,591,528	2,840,792	14,464,663	9,860,330	5,031,883	4,828,447	1,469,805	49,325,496	
Less: Accumulated depreciation.....	831,343	1,530,959	3,613,959	4,606,584	2,750,931	1,855,653	703,216	20,225,250	
Depletable assets.....	--	--	*503,816	*211,740	*6,423	*205,317	--	*87,387	
Less: Accumulated depletion.....	--	--	*135,867	*23,528	*383	*23,145	--	*15,130	
Land.....	*68,254	84,003	2,110,474	351,825	205,659	146,166	63,411	3,254,021	
Intangible assets.....	1,681,831	1,993,463	9,517,707	6,854,387	5,647,110	1,207,277	560,733	8,575,650	
Less: Accumulated amortization.....	279,715	304,563	1,181,853	1,366,501	1,234,527	131,974	230,375	1,541,663	
Other assets.....	358,173	4,096,997	38,921,691	2,388,704	1,730,511	658,192	316,598	5,751,373	
Total liabilities and capital.....	9,734,975	14,515,653	307,844,362	26,645,114	19,664,320	6,980,795	3,026,643	64,395,426	
Accounts payable.....	986,382	933,035	2,577,469	1,824,324	1,419,025	405,299	106,313	3,151,372	
Mortgages, notes, bonds payable in									
less than 1 year.....	203,991	550,536	5,238,980	1,145,380	1,040,098	105,282	70,334	2,745,520	
Other current liabilities.....	3,312,458	1,554,441	8,930,105	4,695,329	3,885,109	810,221	386,360	9,284,919	
Nonrecourse loans.....	*191,597	*585,287	3,405,698	527,683	*52,267	*475,417	*194,724	7,722,489	
Mortgages, notes, bonds payable in									
1 year or more.....	507,908	1,491,236	22,500,120	5,141,920	3,712,467	1,429,454	285,508	19,626,009	
Other liabilities.....	469,009	1,252,497	12,783,403	1,640,539	1,861,332	-220,794	173,523	5,108,503	
Partners capital accounts.....	4,063,630	8,148,620	252,408,587	11,669,939	7,694,023	3,975,916	1,809,882	16,756,614	
PARTNERSHIPS WITH NET INCOME									
Number of partnerships ¹	3,462	8,685	11,401	26,949	25,728	1,222	3,204	33,444	
Number of partners.....	9,293	25,463	175,256	63,866	60,624	3,242	8,560	160,988	
Partnerships reporting balance sheet data:									
Number of partnerships.....	3,243	5,948	8,914	17,249	16,498	751	1,506	27,619	
Number of partners.....	8,799	18,807	167,204	43,401	41,101	2,300	4,681	147,833	
Total assets.....	7,780,931	9,855,952	187,200,397	19,133,625	14,603,312	4,530,313	775,809	37,197,937	
Cash.....	540,653	1,395,272	5,554,592	1,508,471	1,420,454	88,016	151,254	4,082,754	
Trade notes and accounts receivable.....	1,902,000	1,047,272	9,291,561	2,342,885	1,820,928	521,958	127,705	7,666,973	
Less: Allowance for bad debts.....	57,978	*8,037	80,867	59,610	47,930	11,679	*6,244	2,251,822	
Inventories.....	*65,426	120,007	561,331	172,636	150,582	22,054	*2,572	182,511	
U.S. Government obligations.....	--	--	*569,165	--	--	--	--	*13,972	
Tax-exempt securities.....	--	--	*1,413,634	--	--	--	--	*917	
Other current assets.....	1,710,425	1,671,002	12,931,774	4,103,395	3,723,995	379,401	71,012	2,467,590	
Mortgage and real estate loans.....	--	--	3,468,173	*336,484	*336,484	--	--	*5,724	
Other investments.....	1,935,348	828,177	122,507,112	1,071,682	982,741	*88,941	*55,550	985,259	
Depreciable assets.....	942,290	2,015,723	5,857,928	6,360,179	2,980,990	3,379,189	280,719	28,350,846	
Less: Accumulated depreciation.....	538,543	1,150,449	1,548,350	3,096,172	1,791,161	1,305,011	108,244	13,518,992	
Depletable assets.....	--	--	*393,474	*117,058	*6,423	*110,635	--	*4,924	
Less: Accumulated depletion.....	--	--	*123,746	*19,159	*383	*18,776	--	*467	
Land.....	*58,856	79,091	1,226,363	184,262	91,335	92,927	*26,730	1,358,585	
Intangible assets.....	1,220,872	1,395,150	3,218,137	5,496,050	4,673,170	822,879	126,210	5,308,887	
Less: Accumulated amortization.....	178,503	172,872	376,766	1,101,808	1,047,738	54,070	18,165	997,701	
Other assets.....	180,086	2,635,616	22,336,881	1,717,271	1,303,422	413,849	64,754	3,537,979	
Total liabilities and capital.....	7,780,931	9,855,952	187,200,397	19,133,625	14,603,312	4,530,313	775,809	37,197,937	
Accounts payable.....	817,787	552,398	1,750,425	1,052,575	840,074	212,501	40,149	1,585,809	
Mortgages, notes, bonds payable in									
less than 1 year.....	189,346	124,314	3,387,768	509,548	441,987	67,561	36,122	1,371,910	
Other current liabilities.....	2,810,288	963,145	4,897,760	2,938,359	2,512,910	425,448	89,238	4,768,765	
Nonrecourse loans.....	*191,350	*3,461	*1,410,777	*190,893	*33,124	*157,768	*26,698	3,934,550	
Mortgages, notes, bonds payable in									
1 year or more.....	215,729	479,689	11,598,807	2,949,984	2,208,463	741,521	119,048	7,188,911	
Other liabilities.....	263,592	871,646	5,309,435	1,066,396	1,485,675	-419,278	54,971	339,343	
Partners capital accounts.....	3,292,839	6,861,298	158,845,425	10,425,870	7,081,079	3,344,791	409,583	18,008,648	

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Health care and social assistance--continued							
	Offices of physicians and dentists	Offices of other health practitioners	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
ALL PARTNERSHIPS								
Number of partnerships ¹	17,533	12,458	3,902	3,591	2,925	999	608	6,595
Number of partners.....	125,577	39,305	33,808	25,064	7,702	2,380	15,230	38,579
Partnerships reporting balance sheet data:								
Number of partnerships.....	15,398	8,630	3,587	3,435	2,026	**	**	5,801
Number of partners.....	72,120	29,397	33,178	24,615	5,904	1,230	15,228	35,824
Total assets.....	6,061,990	2,748,151	8,052,543	4,966,630	1,549,247	166,268	15,742,617	24,694,740
Cash.....	1,542,840	447,083	732,587	515,028	172,040	*37,034	362,932	1,587,621
Trade notes and accounts receivable.....	881,993	690,941	1,990,248	1,416,306	165,342	*99,415	4,180,812	2,249,769
Less: Allowance for bad debts.....	201,974	217,751	516,246	765,957	14,815	*31,613	1,402,139	154,695
Inventories.....	36,213	28,125	77,818	66,558	*9,025	*5,972	34,797	23,687
U.S. Government obligations.....	*569	--	--	*13,403	--	--	--	*728
Tax-exempt securities.....	*76	--	*76	--	--	--	*765	--
Other current assets.....	332,619	132,305	788,515	391,142	112,849	*3,171	671,639	1,173,077
Mortgage and real estate loans.....	--	*812	--	--	--	--	--	*13,259
Other investments.....	254,152	16,054	275,867	-22,578	*44,242	--	513,716	243,028
Depreciable assets.....	5,088,316	2,336,418	4,632,068	3,718,837	1,296,904	*73,981	11,720,816	20,202,717
Less: Accumulated depreciation.....	3,076,729	1,153,394	2,246,431	1,805,503	586,521	*44,999	4,986,820	6,212,291
Depletable assets.....	--	*44	--	*82,463	--	--	--	*4,880
Less: Accumulated depletion.....	--	*44	--	*14,663	--	--	--	*423
Land.....	133,272	83,411	93,067	*28,833	*252,172	*263	677,906	1,948,508
Intangible assets.....	988,622	229,603	2,176,998	1,183,023	103,381	*30,809	1,929,960	1,901,101
Less: Accumulated amortization.....	282,515	54,380	327,207	110,164	36,686	*14,932	263,598	443,931
Other assets.....	364,536	208,923	375,183	269,902	31,314	*7,167	2,301,830	2,157,703
Total liabilities and capital.....	6,061,990	2,748,151	8,052,543	4,966,630	1,549,247	166,268	15,742,617	24,694,740
Accounts payable.....	168,275	155,565	412,014	133,052	45,742	*19,064	743,986	1,444,200
Mortgages, notes, bonds payable in less than 1 year.....	538,790	180,929	450,367	431,997	51,919	*6,936	71,510	1,007,929
Other current liabilities.....	963,811	1,258,454	836,512	597,489	158,869	*7,106	1,681,099	3,683,244
Nonrecourse loans.....	155,283	*4,338	156,667	*74,156	--	*42,470	*1,202,501	6,070,962
Mortgages, notes, bonds payable in 1 year or more.....	1,694,009	455,566	1,106,759	1,729,455	1,318,646	*12,695	1,323,031	11,839,929
Other liabilities.....	520,306	75,883	341,543	278,167	45,785	--	783,255	3,052,174
Partners capital accounts.....	2,021,515	617,416	4,748,681	1,722,316	-71,713	77,997	9,937,235	-2,403,699
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	13,205	8,378	2,713	1,576	1,165	*279	466	2,966
Number of partners.....	57,987	27,282	26,017	9,458	3,378	*663	12,587	17,655
Partnerships reporting balance sheet data:								
Number of partnerships.....	11,992	6,258	2,437	1,468	1,020	**	**	2,614
Number of partners.....	54,866	22,432	25,465	9,206	3,088	*516	12,585	16,852
Total assets.....	4,546,786	2,285,426	6,553,638	2,944,402	579,723	*137,199	11,154,355	8,708,967
Cash.....	1,292,279	384,309	734,528	413,971	157,041	*35,081	319,702	682,233
Trade notes and accounts receivable.....	676,923	580,159	1,629,839	706,169	124,870	*93,126	3,004,451	826,642
Less: Allowance for bad debts.....	148,538	*214,671	455,822	265,809	*12,730	*31,613	1,063,579	59,060
Inventories.....	20,397	23,566	70,889	29,109	*5,560	*5,972	15,217	11,800
U.S. Government obligations.....	*569	--	--	*13,403	--	--	--	--
Tax-exempt securities.....	*76	--	*76	--	--	--	*765	--
Other current assets.....	221,294	109,776	611,254	260,335	99,134	*1,880	482,405	672,440
Mortgage and real estate loans.....	--	*812	--	--	--	--	--	*4,912
Other investments.....	214,119	-2,856	258,084	*50,415	*10,834	--	436,811	-44,978
Depreciable assets.....	3,981,091	2,082,764	3,666,884	2,247,072	303,235	*63,230	8,347,279	7,521,715
Less: Accumulated depreciation.....	2,594,725	1,070,081	1,853,744	1,208,133	182,848	*38,269	4,018,141	2,490,335
Depletable assets.....	--	*44	--	--	--	--	--	*4,880
Less: Accumulated depletion.....	--	*44	--	--	--	--	--	*423
Land.....	87,139	*78,546	79,065	*26,508	*3,665	*263	456,720	613,310
Intangible assets.....	823,289	146,099	1,780,748	681,301	97,423	*3,481	1,370,307	396,375
Less: Accumulated amortization.....	246,651	38,371	279,964	73,201	33,774	*2,601	198,483	120,535
Other assets.....	219,524	205,374	311,801	63,262	7,312	*6,650	2,000,901	689,991
Total liabilities and capital.....	4,546,786	2,285,426	6,553,638	2,944,402	579,723	*137,199	11,154,355	8,708,967
Accounts payable.....	91,119	99,156	352,871	76,510	29,576	*17,203	487,390	413,118
Mortgages, notes, bonds payable in less than 1 year.....	375,074	113,762	224,769	276,793	19,026	*6,936	67,800	284,267
Other current liabilities.....	715,646	1,128,072	497,470	217,078	73,122	*3,848	690,585	1,413,687
Nonrecourse loans.....	*56,039	*1,530	*99,969	*53,910	--	*10,998	*1,162,725	2,543,058
Mortgages, notes, bonds payable in 1 year or more.....	1,037,042	307,202	705,952	501,021	99,358	*12,695	976,686	3,484,433
Other liabilities.....	189,050	-61,235	313,364	74,297	*2,229	--	-746,241	556,257
Partners capital accounts.....	2,082,816	696,938	4,359,243	1,744,793	356,411	*85,519	8,515,412	14,147

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Health care and social assistance--continued	Arts, entertainment, and recreation				Accommodation and food services		
	Social assistance	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	5,550	43,303	26,390	*84	16,828	81,341	26,064	55,277
Number of partners.....	12,398	318,415	180,752	*510	137,153	374,520	153,363	221,157
Partnerships reporting balance sheet data:								
Number of partnerships.....	2,497	26,795	14,704	*84	12,007	64,191	23,405	40,786
Number of partners.....	5,789	260,019	136,308	*510	123,201	323,706	145,626	178,080
Total assets	413,240	55,145,751	23,613,737	*69,361	31,462,652	139,707,479	112,693,650	27,013,829
Cash.....	66,751	3,929,791	1,846,620	*3,399	2,079,773	7,709,262	5,479,255	2,230,007
Trade notes and accounts receivable.....	30,172	2,483,037	1,699,408	*767	782,863	3,676,941	2,636,957	1,039,984
Less: Allowance for bad debts.....	--	103,709	42,430	--	61,279	84,658	69,712	14,947
Inventories.....	--	359,377	83,582	*2,352	273,443	1,210,523	538,716	671,807
U.S. Government obligations.....	--	650	650	--	--	*251	--	*251
Tax-exempt securities.....	--	*83,432	--	--	*83,432	*1,267	*816	450
Other current assets.....	15,305	3,989,411	2,193,035	*5,361	1,791,014	8,334,236	3,993,882	4,340,354
Mortgage and real estate loans.....	--	*20,547	--	--	*20,547	811,816	757,442	*54,375
Other investments.....	*62,830	5,224,669	3,020,336	--	2,204,333	4,191,469	3,323,170	868,299
Depreciable assets.....	255,438	34,244,623	7,853,743	*96,322	26,294,558	125,472,937	104,954,014	20,518,923
Less: Accumulated depreciation.....	112,563	12,211,340	2,978,218	*50,425	9,182,697	42,021,365	33,457,800	8,563,566
Depletable assets.....	--	*3,765	--	--	*3,765	*61,212	*25,269	*35,944
Less: Accumulated depletion.....	--	*1,191	--	--	*1,191	*28,296	*10,182	*18,114
Land.....	*36,590	4,364,421	437,915	*11,532	3,914,974	14,751,962	13,490,917	1,261,044
Intangible assets.....	32,152	10,847,593	8,896,225	--	1,951,369	10,732,448	6,126,919	4,605,528
Less: Accumulated amortization.....	8,250	4,265,148	3,786,183	--	478,965	3,414,253	1,878,859	1,535,393
Other assets.....	34,814	6,175,821	4,389,055	*55	1,786,711	8,301,728	6,782,846	1,518,882
Total liabilities and capital	413,240	55,145,751	23,613,737	*69,361	31,462,652	139,707,479	112,693,650	27,013,829
Accounts payable.....	29,475	1,938,214	1,136,369	*1,166	800,679	4,008,169	2,123,954	1,884,215
Mortgages, notes, bonds payable in								
less than 1 year.....	*5,142	2,660,201	846,155	*1,389	1,812,657	3,705,849	2,567,654	1,138,195
Other current liabilities.....	98,334	9,449,074	5,238,462	*1,003	4,209,609	11,233,528	6,954,753	4,278,775
Nonrecourse loans.....	*16,112	2,556,744	1,357,513	--	1,199,231	23,159,565	22,472,248	687,317
Mortgages, notes, bonds payable in								
1 year or more.....	145,919	18,864,966	6,816,367	*2,071	12,046,528	59,489,095	49,886,289	9,602,807
Other liabilities.....	*11,391	12,990,755	7,878,970	*3,285	5,108,501	9,591,713	7,606,619	1,985,094
Partners capital accounts.....	106,866	6,685,797	339,902	*60,447	6,285,448	28,519,559	21,082,133	7,437,426
PARTNERSHIPS WITH NET INCOME								
Number of partnerships ¹	2,697	13,701	7,591	*84	6,025	39,434	12,534	26,900
Number of partners.....	5,960	184,301	97,152	*510	86,639	194,306	78,436	115,869
Partnerships reporting balance sheet data:								
Number of partnerships.....	1,127	7,040	3,095	*84	3,861	31,967	10,665	21,302
Number of partners.....	2,822	162,525	81,015	*510	81,001	169,573	73,058	96,515
Total assets	287,441	18,672,171	6,806,460	*69,361	11,796,350	58,496,795	43,562,116	14,934,679
Cash.....	63,610	2,034,902	838,157	*3,399	1,193,347	4,364,966	2,667,825	1,697,141
Trade notes and accounts receivable.....	*24,793	1,059,271	698,299	*767	360,205	1,911,575	1,469,427	442,148
Less: Allowance for bad debts.....	--	56,679	8,727	--	47,952	44,272	30,466	13,806
Inventories.....	--	83,567	23,370	*2,352	57,844	537,611	156,609	381,002
U.S. Government obligations.....	--	--	--	--	--	*251	--	*251
Tax-exempt securities.....	--	*83,432	--	--	*83,432	*1,267	*816	450
Other current assets.....	9,072	2,165,557	957,149	*5,361	1,203,048	6,364,520	2,654,482	3,710,037
Mortgage and real estate loans.....	--	*20,547	--	--	*20,547	*657,751	*603,449	*54,302
Other investments.....	*62,830	2,235,640	661,889	--	1,573,751	2,281,624	2,166,097	115,527
Depreciable assets.....	137,576	11,226,794	3,065,906	*96,322	8,064,567	49,506,114	39,252,546	10,253,569
Less: Accumulated depreciation.....	62,715	4,355,539	1,245,527	*50,425	3,059,586	20,281,690	15,485,839	4,795,851
Depletable assets.....	--	*3,765	--	--	*3,765	*5,798	--	*5,798
Less: Accumulated depletion.....	--	*1,191	--	--	*1,191	*3,285	--	*3,285
Land.....	*13,369	1,097,296	162,095	*11,532	923,669	5,566,293	4,956,760	609,533
Intangible assets.....	9,863	2,160,299	1,390,987	--	769,311	4,841,937	2,511,060	2,330,877
Less: Accumulated amortization.....	4,120	780,880	645,801	--	135,078	1,426,032	674,936	751,096
Other assets.....	*33,164	1,695,388	908,663	*55	786,671	4,212,370	3,314,286	898,084
Total liabilities and capital	287,441	18,672,171	6,806,460	*69,361	11,796,350	58,496,795	43,562,116	14,934,679
Accounts payable.....	*18,866	623,847	331,979	*1,166	290,701	1,642,614	625,843	1,016,771
Mortgages, notes, bonds payable in								
less than 1 year.....	*3,483	190,445	96,881	*1,389	92,175	1,158,655	750,713	407,942
Other current liabilities.....	29,258	3,280,176	1,399,853	*1,003	1,879,320	5,269,086	2,460,748	2,808,338
Nonrecourse loans.....	*6,322	1,174,690	*534,008	--	640,682	6,823,224	6,481,012	342,212
Mortgages, notes, bonds payable in								
1 year or more.....	64,522	4,592,981	1,879,739	*2,071	2,711,170	20,145,356	15,999,742	4,145,615
Other liabilities.....	*11,622	1,504,286	940,810	*3,285	560,192	3,337,306	2,312,697	1,024,609
Partners capital accounts.....	153,369	7,305,746	1,623,189	*60,447	5,622,110	20,120,554	14,931,362	5,189,193

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Other services						Nature of business not allocable
	Total	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)	(135)
ALL PARTNERSHIPS							
Number of partnerships ¹	62,667	31,546	21,060	10,486	30,313	*808	2,193
Number of partners.....	154,705	76,541	52,058	24,483	75,358	*2,806	5,390
Partnerships reporting balance sheet data:							
Number of partnerships.....	34,651	17,656	11,573	6,083	16,187	*808	*1,628
Number of partners.....	94,266	45,958	31,291	14,667	45,501	*2,806	*3,832
Total assets	13,158,196	4,359,012	3,111,746	1,247,266	8,696,879	*102,304	*420,069
Cash	731,812	285,484	149,061	136,423	442,545	*3,783	*43,756
Trade notes and accounts receivable.....	1,239,168	356,961	104,444	252,517	881,287	*921	--
Less: Allowance for bad debts.....	7,009	3,465	*609	*2,856	3,544	--	--
Inventories.....	478,214	334,610	145,931	188,678	123,777	*19,827	*17,052
U.S. Government obligations.....	1,497	--	--	--	1,497	--	--
Tax-exempt securities.....	*2,082	*2,082	--	*2,082	--	--	--
Other current assets.....	753,961	405,211	345,312	59,899	348,749	--	--
Mortgage and real estate loans.....	--	--	--	--	--	--	--
Other investments.....	1,042,909	37,298	*14,658	*22,640	1,005,611	--	*278,389
Depreciable assets.....	7,109,457	3,344,854	2,602,207	742,646	3,683,654	*80,950	*16,341
Less: Accumulated depreciation.....	3,112,114	1,437,433	1,107,840	329,592	1,668,977	*5,703	*8,773
Depletable assets.....	*2,737	*2,737	*2,737	--	--	--	--
Less: Accumulated depletion.....	*2,388	*2,388	*2,388	--	--	--	--
Land.....	1,406,336	508,249	495,778	*12,471	898,087	--	*70,288
Intangible assets.....	1,863,201	429,769	381,711	48,057	1,433,433	--	*551
Less: Accumulated amortization.....	524,989	124,247	116,068	8,180	400,741	--	*37
Other assets.....	2,173,321	219,291	96,813	122,479	1,951,502	*2,527	*2,502
Total liabilities and capital	13,158,196	4,359,012	3,111,746	1,247,266	8,696,879	*102,304	*420,069
Accounts payable.....	555,664	267,181	177,396	89,785	285,646	*2,838	*3,550
Mortgages, notes, bonds payable in less than 1 year.....	756,887	633,997	550,735	83,262	120,339	*2,551	--
Other current liabilities.....	1,396,117	308,912	157,379	151,533	1,087,130	*75	*3,572
Nonrecourse loans.....	1,188,433	*144,717	*75,225	*69,491	1,043,716	--	--
Mortgages, notes, bonds payable in 1 year or more.....	8,148,891	5,381,611	4,986,722	394,889	2,742,910	*24,370	*312,334
Other liabilities.....	896,141	252,432	131,569	120,863	643,709	--	--
Partners capital accounts.....	216,063	-2,629,837	-2,967,280	337,443	2,773,430	*72,470	*100,612
PARTNERSHIPS WITH NET INCOME							
Number of partnerships ¹	37,227	20,549	13,365	7,184	16,370	*308	*109
Number of partners.....	88,097	49,257	33,668	15,589	37,536	*1,305	*294
Partnerships reporting balance sheet data:							
Number of partnerships.....	20,460	11,368	7,907	3,461	8,784	*308	*76
Number of partners.....	52,214	29,563	21,922	7,641	21,347	*1,305	*227
Total assets	7,812,861	2,198,377	1,602,296	596,081	5,512,909	*101,574	*319,811
Cash	457,257	208,491	112,678	95,813	245,713	*3,053	*41,422
Trade notes and accounts receivable.....	933,852	222,280	83,536	138,744	710,652	*921	--
Less: Allowance for bad debts.....	2,378	*809	*452	*357	*1,570	--	--
Inventories.....	295,119	220,341	100,954	119,387	54,951	*19,827	--
U.S. Government obligations.....	--	--	--	--	--	--	--
Tax-exempt securities.....	*2,082	*2,082	--	*2,082	--	--	--
Other current assets.....	423,259	336,786	314,414	22,371	86,473	--	--
Mortgage and real estate loans.....	--	--	--	--	--	--	--
Other investments.....	1,034,925	43,729	*13,391	*30,337	991,197	--	*278,389
Depreciable assets.....	3,507,092	1,690,680	1,396,910	293,771	1,735,462	*80,950	--
Less: Accumulated depreciation.....	1,681,713	917,962	764,296	153,665	758,048	*5,703	--
Depletable assets.....	--	--	--	--	--	--	--
Less: Accumulated depletion.....	--	--	--	--	--	--	--
Land.....	526,919	208,541	200,677	*7,864	318,378	--	--
Intangible assets.....	1,003,572	120,126	90,623	*29,502	883,447	--	--
Less: Accumulated amortization.....	387,225	41,958	35,019	*6,939	345,267	--	--
Other assets.....	1,700,098	106,049	88,879	17,170	1,591,522	*2,527	--
Total liabilities and capital	7,812,861	2,198,377	1,602,296	596,081	5,512,909	*101,574	*319,811
Accounts payable.....	221,084	140,906	83,989	56,917	78,193	*1,985	--
Mortgages, notes, bonds payable in less than 1 year.....	492,786	462,655	413,135	*49,520	27,580	*2,551	--
Other current liabilities.....	604,597	146,489	72,222	74,266	458,033	*75	--
Nonrecourse loans.....	*925,659	*19,869	--	*19,869	*905,790	--	--
Mortgages, notes, bonds payable in 1 year or more.....	1,878,937	697,089	609,183	87,906	1,157,478	*24,370	*300,840
Other liabilities.....	231,832	54,821	57,094	*2,273	177,011	--	--
Partners capital accounts.....	3,457,968	676,549	366,673	309,876	2,708,825	*72,593	*18,971

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

**In order to avoid disclosure of information for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

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 \$500,000 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, 2003

Table 4.--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	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of partnerships.....	958,053	17,680	1,888	4	7,299	1,004
Number of partners.....	5,416,441	69,845	9,086	17	23,305	10,173
Gross income from rentals.....	316,332,864	903,345	59,940	799	1,105,494	75,350
Real estate rental expenses, total.....	286,822,986	553,010	44,014	38	1,204,973	42,581
Advertising.....	1,976,374	*66	*44	--	7,420	*43
Auto and travel.....	406,927	*617	*7	--	*119	*73
Cleaning and maintenance.....	11,784,184	7,764	*291	--	50,125	*184
Commissions.....	1,232,064	*2,483	*351	--	9,184	*6,692
Insurance.....	8,007,513	13,280	722	--	23,928	1,159
Legal and other professional fees.....	14,898,360	22,623	3,918	--	46,252	*527
Interest expense.....	84,117,548	94,472	13,737	--	409,109	*6,692
Repairs.....	13,760,791	37,548	1,656	--	40,084	2,410
Taxes.....	32,078,240	45,434	6,678	5	109,831	3,539
Utilities.....	17,810,713	16,767	903	(²)	56,290	*1,431
Wages and salaries.....	11,653,398	11,911	*330	--	18,058	*1,090
Depreciation.....	54,881,351	160,669	11,737	14	289,650	11,823
Other expenses.....	34,215,522	139,374	3,642	19	144,922	6,918
Net gain (less deficit) from sales of business property.....	1,252,640	*104	--	--	*18,498	--
Net income (less deficit) from partnerships, estates and trusts.....	-221,273	48,992	-6,321	-456	69,307	1,859
Net income.....	15,426,843	54,505	*2,238	--	167,148	4,531
Deficit.....	15,648,117	*5,514	8,559	456	97,841	*2,672
Net rental income (less deficit).....	30,541,245	399,431	9,606	305	-11,674	34,628
Net income.....	77,470,882	481,408	25,639	769	291,077	44,598
Deficit.....	46,929,637	81,978	16,034	464	302,751	9,970

Item	Wholesale trade	Retail trade	Transportation and warehousing	Information	Finance and insurance	
	(7)	(8)	(9)	(10)	Total	Securities, commodities contracts, and other financial investments
Number of partnerships.....	512	4,552	736	305	31,342	25,258
Number of partners.....	7,267	12,838	2,845	1,662	260,388	216,187
Gross income from rentals.....	34,479	265,586	274,566	13,856	1,340,398	800,221
Real estate rental expenses, total.....	17,250	211,935	*171,820	7,193	1,298,613	940,892
Advertising.....	--	2,915	*222	(²)	1,876	1,819
Auto and travel.....	--	*193	*71	--	2,789	2,619
Cleaning and maintenance.....	20	*634	*4,199	*23	39,341	37,200
Commissions.....	--	*265	--	*7	6,465	5,719
Insurance.....	*245	5,721	*2,358	*33	25,107	21,110
Legal and other professional fees.....	*103	7,209	*6,727	*187	181,896	161,239
Interest expense.....	3,291	59,470	*68,072	*354	190,027	136,993
Repairs.....	*2,542	20,112	*1,554	*637	28,955	20,337
Taxes.....	1,348	18,033	*12,309	*1,846	127,252	95,530
Utilities.....	*270	7,385	*8,329	*660	52,841	48,489
Wages and salaries.....	18	*3,488	*11,917	--	50,360	46,387
Depreciation.....	5,331	43,628	*48,389	*2,496	231,508	170,134
Other expenses.....	4,082	42,883	*7,673	*949	360,197	193,315
Net gain (less deficit) from sales of business property.....	18	*230	--	--	*8,051	*6,964
Net income (less deficit) from partnerships, estates and trusts.....	*801	3,383	*7,263	-917	-822,250	-946,471
Net income.....	*801	3,775	*7,263	*6,221	1,180,962	948,944
Deficit.....	--	*392	--	*7,138	2,003,213	1,895,415
Net rental income (less deficit).....	18,047	57,264	110,009	5,746	-772,414	-1,080,179
Net income.....	19,119	76,949	115,917	14,308	1,652,715	1,201,013
Deficit.....	*1,072	19,685	*5,908	*8,562	2,425,129	2,281,192

Footnotes at end of table.

Partnership Returns, 2003

Table 4.--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 and insurance--continued		Real estate and rental and leasing			
	Funds, trusts, and other financial vehicles	Other finance and insurance	Total	Real estate		
				Total	Lessors of residential buildings and dwellings	Lessors of nonresidential buildings (except miniwarehouses)
	(13)	(14)	(15)	(16)	(17)	(18)
Number of partnerships.....	5,398	686	872,585	867,159	324,527	382,063
Number of partners.....	36,318	7,882	4,824,596	4,810,453	1,917,291	1,955,930
Gross income from rentals.....	419,587	120,589	309,569,976	308,733,835	110,823,462	156,792,794
Real estate rental expenses, total.....	240,697	117,023	280,732,555	280,131,385	111,525,955	130,298,604
Advertising.....	*38	19	1,953,140	1,952,337	1,096,920	563,379
Auto and travel.....	*41	*129	398,096	398,033	175,741	152,550
Cleaning and maintenance.....	*1,057	*1,084	11,630,074	11,621,065	4,598,346	5,812,173
Commissions.....	*679	*66	1,172,731	1,170,044	383,945	590,408
Insurance.....	3,107	*891	7,877,725	7,863,565	4,012,359	2,895,056
Legal and other professional fees.....	6,492	*14,165	14,477,190	14,461,952	5,944,326	6,385,638
Interest expense.....	51,477	*1,557	82,606,667	82,435,479	29,673,532	41,637,508
Repairs.....	6,915	*1,702	13,509,154	13,488,786	6,991,483	5,131,878
Taxes.....	27,446	*4,276	31,554,359	31,522,734	11,442,738	15,940,177
Utilities.....	1,866	*2,485	17,542,835	17,528,016	8,235,051	7,326,016
Wages and salaries.....	*3,765	*208	11,416,091	11,403,452	6,951,710	2,843,781
Depreciation.....	44,433	*16,940	53,547,049	53,255,936	20,251,223	25,162,283
Other expenses.....	93,381	73,501	33,047,443	33,029,986	11,768,580	15,857,757
Net gain (less deficit) from sales of business property.....	*1,087	--	1,173,333	1,171,276	323,006	507,038
Net income (less deficit) from partnerships, estates and trusts.....	95,132	29,088	478,886	467,121	-1,891,356	3,578,096
Net income.....	189,541	42,478	13,536,110	13,524,336	2,866,588	6,006,023
Deficit.....	94,409	*13,389	13,057,224	13,057,215	4,757,945	2,427,927
Net rental income (less deficit).....	275,109	32,655	30,489,640	30,240,847	-2,270,844	30,579,323
Net income.....	391,567	60,135	73,627,705	73,288,508	17,341,916	42,743,099
Deficit.....	116,457	27,480	43,138,064	43,047,661	19,612,760	12,163,775

Item	Real estate and rental and leasing					
	Real estate--continued			Rental and leasing services and lessors of nonfinancial intangible assets	Professional, scientific, and technical services	Management of companies (holding companies)
	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities			
	(19)	(20)	(21)	(22)	(23)	(24)
Number of partnerships.....	10,072	54,900	95,597	5,425	3,976	5,048
Number of partners.....	49,984	346,303	540,945	14,143	17,610	24,564
Gross income from rentals.....	3,563,545	14,026,551	23,527,484	836,142	125,013	690,160
Real estate rental expenses, total.....	3,178,856	11,401,745	23,726,225	601,170	85,025	718,566
Advertising.....	88,230	57,533	146,274	*803	*32	*1,234
Auto and travel.....	15,541	24,265	29,935	*63	*722	*648
Cleaning and maintenance.....	28,078	345,652	836,817	*9,009	7,301	17,222
Commissions.....	24,786	57,813	113,092	*2,687	--	*11,852
Insurance.....	85,893	286,076	584,183	14,160	*2,290	14,453
Legal and other professional fees.....	245,027	389,642	1,497,319	15,238	*2,233	104,601
Interest expense.....	780,077	3,418,628	6,925,733	171,188	16,913	206,854
Repairs.....	87,914	377,962	899,549	20,368	3,790	31,802
Taxes.....	270,126	1,231,733	2,637,960	31,625	6,939	62,083
Utilities.....	131,142	622,748	1,213,059	14,819	2,502	16,905
Wages and salaries.....	297,328	500,278	810,355	*12,639	*70	*4,137
Depreciation.....	565,437	2,757,786	4,519,207	291,112	14,718	134,137
Other expenses.....	559,277	1,331,629	3,512,742	17,458	27,515	112,636
Net gain (less deficit) from sales of business property.....	-41	-60,522	401,795	*2,057	*380	--
Net income (less deficit) from partnerships, estates and trusts.....	245,268	296,902	-1,761,789	*11,764	9,835	-54,973
Net income.....	262,980	543,851	3,844,893	*11,774	17,018	388,346
Deficit.....	*17,712	246,949	5,606,682	9	7,183	443,319
Net rental income (less deficit).....	629,917	2,861,185	-1,558,734	248,793	50,203	-83,379
Net income.....	1,087,953	4,325,024	7,790,516	339,197	72,870	488,858
Deficit.....	458,037	1,463,839	9,349,250	90,404	22,667	572,236

Footnotes at end of table.

Partnership Returns, 2003

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

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

Item	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(25)	(26)	(27)	(28)	(29)	(30)
Number of partnerships.....	2,216	*9	1,811	679	4,206	2,199
Number of partners.....	31,199	*18	8,267	67,654	39,244	5,863
Gross income from rentals.....	75,037	*454	521,984	88,979	1,068,366	119,082
Real estate rental expenses, total.....	62,503	*285	631,973	56,692	919,875	64,085
Advertising.....	*1	--	2,797	*221	6,344	*18
Auto and travel.....	*572	--	*377	75	2,295	*274
Cleaning and maintenance.....	*337	--	2,340	*1,405	22,174	*749
Commissions.....	--	--	*15,784	*323	*5,927	--
Insurance.....	*2,031	--	16,380	*1,983	18,133	1,963
Legal and other professional fees.....	*1,756	*110	19,121	*877	22,220	*810
Interest expense.....	*18,720	*88	188,075	*15,053	217,249	*2,705
Repairs.....	*2,202	*15	37,009	*2,999	35,904	2,418
Taxes.....	*7,849	--	44,440	*4,342	67,336	4,616
Utilities.....	*1,545	*12	26,202	5,744	58,107	11,986
Wages and salaries.....	--	--	75,829	*2,827	50,776	*6,497
Depreciation.....	15,102	*56	114,077	15,362	227,683	7,924
Other expenses.....	*12,388	*4	89,542	5,481	185,727	*24,125
Net gain (less deficit) from sales of business property.....	*-182	--	86	*922	*52,193	*-993
Net income (less deficit) from partnerships, estates and trusts.....	60	--	7,557	5,729	14,032	*15,939
Net income.....	60	--	9,839	9,163	22,923	*15,939
Deficit.....	--	--	*2,282	*3,434	*8,891	--
Net rental income (less deficit).....	12,413	*169	-102,347	38,939	214,717	69,943
Net income.....	24,140	233	81,154	51,401	330,042	71,980
Deficit.....	*11,727	*65	183,501	12,463	115,325	*2,037

* 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.

² Less than \$500.

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

Partnership Returns, 2003

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	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	2,365,849	120,184	28,044	2,491	139,861	40,338	43,211
Number of partners.....	14,013,727	386,354	476,123	55,072	413,398	206,341	138,609
Total income (less deficit).....	522,993,378	3,513,081	21,435,645	2,332,954	17,809,700	25,695,299	9,319,727
Net income (less deficit) from							
trade or business.....	154,485,912	-1,309,517	15,748,135	952,470	13,017,763	19,846,402	8,041,221
Real estate rental income (less deficit).....	30,541,245	399,431	9,606	305	-11,674	34,628	18,047
Other rental income (less deficit).....	-327,646	196,837	27,350	*1,648	23,755	465,051	467
Portfolio interest income.....	70,702,884	260,024	420,706	602,939	413,652	1,190,706	140,685
Portfolio dividend income.....	31,279,662	39,360	165,881	28,858	110,298	1,745,363	14,603
Portfolio royalty income.....	11,665,867	101,191	2,170,483	(²)	*4,361	882,465	49,945
Net short-term capital gain (less deficit).....	22,681,210	44,607	14,211	*-2,599	42,338	24,015	349
Net long-term capital gain (less deficit).....	49,521,530	1,126,683	143,229	64,031	1,122,938	525,906	148,522
Other portfolio income (less deficit).....	3,050,294	23,708	9,499	3	4,033	8,666	106
Guaranteed payments to partners.....	33,198,394	868,249	184,504	61,070	1,925,158	948,317	722,614
Net gain (less deficit), from sale or exchange of property (section 1231).....	49,223,859	1,730,795	979,982	-373,289	1,114,260	211,722	168,293
Other income.....	66,970,167	31,713	1,562,060	997,518	42,819	-187,942	14,875
Total deductions.....	104,389,974	975,964	11,163,142	830,884	917,872	3,921,294	490,000
Charitable contributions.....	3,934,040	82,283	68,734	9,615	99,528	332,828	122,870
Expensed cost of certain depreciable property (section 179).....	4,006,345	666,233	53,921	1,081	514,174	127,904	156,689
Deductions related to portfolio income.....	24,044,329	20,569	243,522	*94	32,877	4,328	732
Interest expense on investment debts.....	28,602,842	13,178	57,829	27,849	79,126	33,019	*5,148
Foreign taxes.....	6,861,809	1,642	1,759,715	*144,755	26,345	1,377,347	90,330
Qualified expenditures (section 59(e)).....	9,423,971	--	7,862,174	*32,764	66	517,586	*15,628
Other deductions.....	27,516,639	192,060	1,117,247	614,727	165,757	1,528,283	98,604
Total income (less deficit) minus total deductions.....	418,603,403	2,537,116	10,272,503	1,502,070	16,891,828	21,774,005	8,829,727
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	411,338,231	2,453,270	10,267,148	1,512,155	16,708,572	21,855,156	8,788,847
Corporate general partners.....	42,415,168	274,609	586,215	92,837	2,790,381	7,860,649	2,577,266
Corporate limited partners.....	74,559,018	467,660	5,677,681	915,253	2,697,679	11,404,821	3,955,474
Individual general partners.....	76,410,845	1,536,564	38,446	4,071	2,758,352	292,979	782,892
Individual limited partners.....	80,218,196	-133,906	1,768,604	-120,066	4,461,549	30,069	973,394
Partnership general partners.....	26,951,573	27,504	-189,221	392,275	563,653	1,594,380	28,535
Partnership limited partners.....	57,590,080	-118,382	2,113,978	184,689	2,759,719	149,675	386,752
Tax-exempt organizations							
general partners.....	1,761,422	*7,558	*-20	-9	--	*2,723	*-180
Tax-exempt organizations							
limited partners.....	13,425,561	74,585	134,451	*6,166	70,952	61,618	-4,990
Nominee and other general partners.....	7,433,366	99,241	-336,931	*26,122	48,140	-9,436	6,737
Nominee and other limited partners.....	30,573,003	217,837	473,946	10,817	558,147	467,679	82,966

Footnotes at end of table.

Partnership Returns, 2003

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	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodities, contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	126,181	29,869	31,171	258,054	201,564	34,369	22,121
Number of partners.....	411,939	577,091	367,939	3,071,956	2,672,464	295,879	103,612
Total income (less deficit).....	4,640,455	1,782,076	1,485,678	225,575,981	198,096,192	18,853,359	8,626,431
Net income (less deficit) from							
trade or business.....	3,073,824	1,640,007	-1,563,180	28,317,125	21,792,353	422,458	6,102,314
Real estate rental income (less deficit).....	57,264	110,009	5,746	-772,414	-1,080,179	275,109	32,655
Other rental income (less deficit).....	56,698	-264,622	-258,373	-200,126	-170,041	66,331	-96,416
Portfolio interest income.....	169,908	205,789	1,349,641	51,658,907	40,773,793	9,260,488	1,624,626
Portfolio dividend income.....	116,327	222,841	152,314	22,347,329	18,822,583	3,480,685	44,061
Portfolio royalty income.....	*1,411	1,173	1,511,080	1,773,446	1,700,747	69,540	*3,159
Net short-term capital gain (less deficit).....	-866	*-138	9,608	21,549,193	20,988,677	511,970	48,546
Net long-term capital gain (less deficit).....	123,490	-317,661	612,076	26,386,422	24,785,539	1,411,780	189,102
Other portfolio income (less deficit).....	*710	868	*611	2,436,468	1,989,795	424,234	*22,439
Guaranteed payments to partners.....	901,506	212,169	466,323	7,041,864	6,035,746	483,698	522,420
Net gain (less deficit), business property or transactions (section 1231).....	40,822	-49,254	-1,305,173	3,662,643	3,538,806	74,987	48,849
Other income.....	99,360	20,893	505,006	61,375,125	58,918,371	2,372,079	84,674
Total deductions.....	469,386	1,239,555	4,155,040	58,618,095	51,399,894	6,494,317	723,884
Charitable contributions.....	55,516	12,933	46,020	1,098,994	1,056,538	25,697	16,758
Expensed cost of certain depreciable property (section 179).....	279,214	83,307	49,446	158,500	100,427	6,055	52,019
Deductions related to portfolio income.....	857	*14,528	5,453	21,724,937	17,720,992	3,798,561	205,384
Interest expense on investment debts.....	*1,060	89,912	43,921	24,843,141	22,766,639	1,783,034	293,467
Foreign taxes.....	*5,122	*26,054	329,628	1,874,798	1,558,006	222,388	*94,404
Qualified expenditures (section 59(e)).....	--	44,710	*55,823	208,350	195,367	12,713	*269
Other deductions.....	127,616	968,112	3,624,749	8,709,375	8,001,924	645,869	61,582
Total income (less deficit) minus total deductions.....	4,171,070	542,521	-2,669,361	166,957,887	146,696,298	12,359,042	7,902,547
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	4,188,238	639,316	-1,994,983	160,998,093	142,050,361	11,442,101	7,505,631
Corporate general partners.....	-20,068	555,840	2,575,380	8,359,076	6,508,942	1,091,492	758,642
Corporate limited partners.....	1,779,168	-303,993	-2,270,310	36,244,655	31,258,928	1,549,020	3,436,708
Individual general partners.....	1,095,038	439,111	189,290	5,803,359	4,643,092	570,207	590,060
Individual limited partners.....	503,135	-787,310	-238,786	27,626,450	23,984,066	2,152,823	1,489,561
Partnership general partners.....	26,537	532,438	763,445	16,974,614	16,178,654	735,347	60,613
Partnership limited partners.....	627,984	466,473	-3,067,975	34,574,304	33,134,038	889,692	550,574
Tax-exempt organizations							
general partners.....	*-18,354	--	--	1,087,295	884,531	202,765	--
Tax-exempt organizations							
limited partners.....	*-7,304	-91,929	-9,009	9,413,635	7,320,362	1,972,407	120,866
Nominee and other general partners.....	13,179	*-4,983	-66,746	2,459,893	2,150,738	272,419	*36,736
Nominee and other limited partners.....	188,923	-166,332	129,726	18,454,810	15,987,010	2,005,929	461,871

Footnotes at end of table.

Partnership Returns, 2003

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	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	Other real estate activities
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	1,079,756	1,045,507	346,459	399,026	13,220	69,188	217,614
Number of partners.....	5,874,503	5,673,361	1,993,851	2,009,854	58,407	442,151	1,169,098
Total income (less deficit).....	108,439,933	106,411,579	19,852,299	50,085,598	636,465	5,521,549	30,315,667
Net income (less deficit) from							
trade or business.....	5,746,697	6,143,320	182,032	428,832	-129,465	-98,614	5,760,535
Real estate rental income (less deficit).....	30,489,640	30,240,847	-2,270,844	30,579,323	629,917	2,861,185	-1,558,734
Other rental income (less deficit).....	-409,002	-39,279	-13,099	-74,827	*-9,550	26,570	31,627
Portfolio interest income.....	9,965,458	9,131,125	1,939,802	2,981,328	23,884	436,351	3,749,760
Portfolio dividend income.....	2,909,729	2,888,809	529,427	520,569	*32,974	183,754	1,622,085
Portfolio royalty income.....	2,276,266	645,846	*6,300	62,529	*69	450,365	126,583
Net short-term capital gain (less deficit).....	684,748	680,724	176,516	266,311	(²)	-35,861	273,758
Net long-term capital gain (less deficit).....	14,792,509	14,807,561	1,146,311	2,185,104	*20,612	777,071	10,678,462
Other portfolio income (less deficit).....	448,709	409,819	44,751	156,036	--	47,293	161,739
Guaranteed payments to partners.....	2,539,701	2,376,350	257,731	627,524	*25,656	77,732	1,387,707
Net gain (less deficit), business property or transactions (section 1231).....	38,538,620	38,653,938	17,396,050	12,350,334	42,113	717,472	8,147,969
Other income.....	456,856	472,519	457,322	2,535	*255	78,230	-65,824
Total deductions.....	11,223,733	10,891,256	2,849,850	3,005,353	84,644	468,337	4,483,073
Charitable contributions.....	1,301,865	1,289,686	566,415	296,731	7,329	7,949	411,262
Expensed cost of certain depreciable property (section 179).....	424,194	308,505	47,177	103,645	*1,513	10,274	145,894
Deductions related to portfolio income.....	1,366,424	1,322,385	82,256	217,863	17	76,901	945,347
Interest expense on investment debts.....	2,468,181	2,436,869	382,345	484,391	*15,143	123,229	1,431,761
Foreign taxes.....	486,453	455,236	2,076	17,611	--	*133	435,415
Qualified expenditures (section 59(e)).....	14,325	8,247	*870	*266	--	--	*7,112
Other deductions.....	5,162,291	5,070,330	1,768,711	1,884,847	60,641	249,850	1,106,281
Total income (less deficit) minus total deductions.....	97,216,200	95,520,323	17,002,450	47,080,245	551,822	5,053,212	25,832,595
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	97,165,151	95,298,717	17,115,246	47,097,069	515,615	5,021,345	25,549,443
Corporate general partners.....	8,564,296	8,255,523	1,426,477	4,158,438	117,770	634,246	1,918,593
Corporate limited partners.....	4,792,602	4,111,670	-1,878,854	2,529,648	287,042	330,485	2,843,349
Individual general partners.....	19,689,627	19,325,965	5,593,013	10,342,009	8,431	1,023,247	2,359,265
Individual limited partners.....	25,687,094	25,369,715	4,994,150	12,047,105	-97,798	1,422,069	7,004,190
Partnership general partners.....	4,817,519	5,084,943	619,798	2,488,098	35,009	387,691	1,554,347
Partnership limited partners.....	16,456,135	15,496,863	1,862,231	7,506,064	87,321	558,242	5,483,004
Tax-exempt organizations							
general partners.....	425,703	425,703	23,552	*249,243	--	*-41	*152,950
Tax-exempt organizations							
limited partners.....	2,990,727	2,960,812	274,285	961,958	*20,915	65,532	1,638,121
Nominee and other general partners.....	5,230,688	5,127,694	1,136,091	3,329,096	*-2,156	160,483	504,179
Nominee and other limited partners.....	8,510,760	9,139,830	3,064,503	3,485,410	59,082	439,391	2,091,444

Footnotes at end of table.

Partnership Returns, 2003

**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	Real estate-- continued	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation
	Rental and leasing services and lessors of nonfinancial intangible assets						
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION							
Number of partnerships.....	34,248	150,439	21,574	43,094	9,084	53,250	43,299
Number of partners.....	201,142	539,463	236,588	130,336	26,755	248,529	318,381
Total income (less deficit).....	2,028,354	63,635,627	14,103,936	3,603,648	97,786	18,645,942	-435,885
Net income (less deficit) from							
trade or business.....	-396,623	48,579,218	833,425	2,632,098	-102,579	13,549,599	-2,618,511
Real estate rental income (less deficit).....	248,793	50,203	-83,379	12,413	*169	-102,347	38,939
Other rental income (less deficit).....	-369,723	-32,427	23,904	*489	*215	20,760	*2,582
Portfolio interest income.....	834,334	519,908	2,924,042	101,670	12,845	199,636	172,188
Portfolio dividend income.....	20,920	602,628	2,612,952	40,002	*29,926	3,904	9,647
Portfolio royalty income.....	*1,630,421	1,066,515	1,455,109	*255,542	*371	*184	68,296
Net short-term capital gain (less deficit).....	*4,024	81,118	208,727	15,231	*-2,369	-6,441	20,788
Net long-term capital gain (less deficit).....	-15,052	405,100	3,565,645	107,246	*111,136	438,722	-106,613
Other portfolio income (less deficit).....	*38,890	1,083	110,977	*135	--	*-41,845	45,044
Guaranteed payments to partners.....	163,351	10,462,004	580,541	361,473	54,640	4,607,567	317,770
Net gain (less deficit), business property or transactions (section 1231).....	-115,318	361,090	1,435,367	79,996	*-6,568	-29,903	1,591,868
Other income.....	-15,663	1,539,186	436,625	-2,645	(²)	6,107	22,118
Total deductions.....	332,476	4,460,317	3,132,393	336,648	26,657	1,018,517	462,477
Charitable contributions.....	12,180	304,057	123,384	21,300	1,285	44,435	156,432
Expensed cost of certain depreciable property (section 179).....	115,689	635,670	23,086	159,371	17,973	303,290	36,687
Deductions related to portfolio income.....	*44,039	58,029	530,721	*4,791	*138	2,225	2,480
Interest expense on investment debts.....	31,312	51,087	769,098	*47,289	--	7,101	16,546
Foreign taxes.....	31,217	336,330	333,045	*-558	--	1	33,056
Qualified expenditures (section 59(e)).....	*6,078	*170,179	439,588	--	--	--	--
Other deductions.....	91,961	2,904,965	913,472	104,456	7,262	661,465	217,276
Total income (less deficit) minus total deductions.....	1,695,878	59,175,310	10,971,542	3,267,000	71,128	17,627,426	-898,362
Income (less deficit) allocated to partners by type of partner: ¹							
All partners.....	1,866,434	58,868,732	9,541,048	3,352,261	64,536	17,444,334	-913,034
Corporate general partners.....	308,772	3,306,607	604,213	117,406	*-4,323	2,991,892	620,710
Corporate limited partners.....	680,933	2,364,793	3,455,299	1,263,463	-27,183	2,537,021	-204,394
Individual general partners.....	363,662	36,599,562	311,127	465,204	-102,352	5,496,802	-110,367
Individual limited partners.....	317,379	14,412,930	1,553,261	780,875	151,196	4,774,678	-1,027,737
Partnership general partners.....	-267,424	999,873	102,521	216,889	*-416	223,425	-292,426
Partnership limited partners.....	959,272	618,296	2,095,534	374,247	37,147	710,833	293,592
Tax-exempt organizations							
general partners.....	--	--	--	*28	*2,979	194,636	*21,546
limited partners.....	29,915	234,060	63,945	3,822	--	502,035	*-33,029
Nominee and other general partners.....	102,995	400	-58,668	*2,226	--	15,916	*-4,809
Nominee and other limited partners.....	-629,070	332,211	1,413,816	128,101	*7,490	-2,903	-176,120

Footnotes at end of table.

Partnership Returns, 2003

**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	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)
PARTNERSHIPS WITH INCOME OR LOSS AVAILABLE FOR ALLOCATION			
Number of partnerships	81,219	62,537	2,193
Number of partners	374,394	154,567	5,390
Total income (less deficit)	246,659	1,031,442	33,693
Net income (less deficit) from trade or business.....	-2,019,708	148,684	*-27,261
Real estate rental income (less deficit).....	214,717	69,943	--
Other rental income (less deficit).....	17,078	*70	--
Portfolio interest income.....	310,829	83,171	*179
Portfolio dividend income.....	64,023	5,337	*58,340
Portfolio royalty income.....	*48,029	(²)	--
Net short-term capital gain (less deficit).....	-388	*-923	--
Net long-term capital gain (less deficit).....	133,805	138,345	--
Other portfolio income (less deficit).....	*1,521	--	--
Guaranteed payments to partners.....	506,254	434,233	*2,435
Net gain (less deficit), business property or transactions (section 1231).....	915,675	156,914	--
Other income.....	54,824	-4,331	--
Total deductions	582,919	363,561	*1,521
Charitable contributions.....	39,515	12,448	--
Expensed cost of certain depreciable property (section 179).....	158,678	155,417	*1,506
Deductions related to portfolio income.....	10,493	*21,119	*15
Interest expense on investment debts.....	*18,976	*30,382	--
Foreign taxes.....	37,747	*2	--
Qualified expenditures (section 59(e)).....	--	*62,780	--
Other deductions.....	317,511	81,412	--
Total income (less deficit) minus total deductions	-336,260	667,881	32,173
Income (less deficit) allocated to partners by type of partner: ¹			
All partners	-249,124	615,186	*33,328
Corporate general partners.....	662,788	-100,604	--
Corporate limited partners.....	-50,764	-139,907	--
Individual general partners.....	535,256	589,814	*-3,931
Individual limited partners.....	-357,223	175,972	*-15,984
Partnership general partners.....	-41,971	211,416	*584
Partnership limited partners.....	-967,125	-105,883	*87
Tax-exempt organizations general partners.....	*33,872	*3,644	--
Tax-exempt organizations limited partners.....	11,196	*4,629	--
Nominee and other general partners.....	-25,219	*37,613	--
Nominee and other limited partners.....	-49,935	-61,508	*52,572

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

¹ Total income (less deficit) minus total deductions does not equal Income (less deficit) allocated to partners by type of partner because not all partnerships report their allocations.

² Less than \$500.

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

Partnership Returns, 2003

Table 6.--Limited Liability Companies: Selected Items for Selected Industrial Groups

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
Number of LLC's.....	1,091,502	29,434	11,987	1,366	74,306	22,415	24,822
Number of partners.....	4,226,099	84,135	81,861	4,653	201,831	105,675	75,609
Total assets.....	3,416,641,957	34,043,741	43,222,348	60,320,157	91,123,357	160,320,796	40,611,563
Total income.....	493,729,395	3,469,308	11,573,391	8,003,275	23,238,733	61,892,816	23,614,677
Total deductions.....	464,753,840	4,825,724	7,339,001	8,259,020	16,383,148	56,234,830	19,944,995
Net income (less deficit) from trade or business.....	28,975,555	-1,356,416	4,234,390	-255,745	6,855,585	5,657,987	3,669,682
Portfolio income (less deficit) distributed							
directly to partners.....	53,340,468	421,859	377,315	122,722	889,843	1,615,857	165,488
Interest income.....	17,814,531	112,667	82,272	192,350	213,057	373,377	70,328
Dividend income.....	8,418,858	10,991	38,899	*10,341	81,031	371,666	5,536
Royalty income.....	2,955,309	28,528	247,264	--	*517	426,954	48,060
Net short-term capital gain (less deficit).....	6,633,603	41,812	*2,602	-33	33,730	-554	1,305
Net long-term capital gain (less deficit).....	17,111,000	208,490	6,278	-79,936	561,521	443,718	40,259
Other portfolio income (less deficit).....	407,168	*19,370	--	1	-14	*695	--
Real estate rental income (deficit).....	5,529,607	25,971	6,009	--	-155,788	15,550	6,772
Net income (less deficit) from other rental activity.....	192,181	16,719	14,279	*1,646	23,380	242,121	-111
Total net income (less deficit) ¹.....	64,293,209	-1,142,170	4,623,114	-51,408	7,017,769	7,088,349	3,800,266

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodities, contracts, and other financial investments	Funds, trusts, and other financial vehicles	Other finance and insurance
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of LLC's.....	53,988	18,255	17,648	82,119	56,915	11,285	13,918
Number of partners.....	141,252	45,854	86,252	627,380	491,912	70,720	64,748
Total assets.....	42,735,744	32,880,424	117,413,106	1,435,866,391	1,200,879,726	124,276,673	110,709,992
Total income.....	28,138,238	13,633,401	39,029,793	65,567,847	44,163,418	2,784,755	18,619,674
Total deductions.....	27,640,069	14,643,644	49,123,604	54,973,336	38,390,595	2,324,729	14,258,012
Net income (less deficit) from trade or business.....	498,168	-1,010,244	-10,093,811	10,594,511	5,772,823	460,027	4,361,662
Portfolio income (less deficit) distributed							
directly to partners.....	55,903	-127,651	1,470,324	30,660,185	26,545,688	2,953,842	1,160,656
Interest income.....	47,444	60,659	401,543	11,479,629	8,879,786	1,698,679	901,164
Dividend income.....	3,578	158,214	14,536	5,663,165	5,249,353	387,723	26,089
Royalty income.....	*823	--	723,692	404,459	404,372	*88	--
Net short-term capital gain (less deficit).....	-4,195	*-2	9,886	5,918,150	5,592,542	281,574	44,033
Net long-term capital gain (less deficit).....	8,031	-347,050	320,515	7,068,550	6,421,047	478,465	169,038
Other portfolio income (less deficit).....	*223	528	152	126,232	-1,413	107,313	*20,331
Real estate rental income (deficit).....	24,387	*16,001	-695	-182,451	-224,557	-2,727	44,834
Net income (less deficit) from other rental activity.....	26,811	-227,954	193,384	38,158	-22,431	57,542	*3,046
Total net income (less deficit) ¹.....	601,433	-1,002,796	-8,761,199	28,123,704	20,057,933	2,708,644	5,357,127

Footnotes at end of table.

Partnership Returns, 2003

Table 6.--Limited Liability Companies: Selected Items for Selected Industrial Groups--Continued

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

Item	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	Other real estate activities
(15)	(16)	(17)	(18)	(19)	(20)	(21)	
Number of LLC's.....	514,306	494,496	148,710	197,083	5,379	26,112	117,211
Number of partners.....	1,878,784	1,822,531	493,941	731,049	16,876	106,047	474,618
Total assets.....	1,009,434,186	967,604,208	210,001,597	454,931,050	11,688,030	56,511,315	234,472,216
Total income.....	29,086,252	23,600,509	1,333,837	2,328,436	135,863	1,412,244	18,390,129
Total deductions.....	26,467,787	20,657,439	955,172	2,032,824	231,724	1,483,607	15,954,112
Net income (less deficit) from trade or business.....	2,618,465	2,943,070	378,665	295,612	-95,861	-71,363	2,436,017
Portfolio income (less deficit) distributed							
directly to partners.....	12,104,158	11,508,513	1,384,646	2,527,630	7,190	487,546	7,101,502
Interest income.....	2,999,183	2,740,943	508,995	929,752	6,615	183,278	1,112,303
Dividend income.....	628,945	612,606	87,382	94,005	*169	16,732	414,318
Royalty income.....	449,098	269,055	--	*52,016	--	*139,942	*77,096
Net short-term capital gain (less deficit).....	411,622	410,458	25,024	211,395	--	-41,138	215,177
Net long-term capital gain (less deficit).....	7,343,685	7,243,158	757,211	1,114,073	*405	152,689	5,218,780
Other portfolio income (less deficit).....	271,624	232,294	*6,035	126,389	--	*36,042	63,828
Real estate rental income (deficit).....	6,053,675	6,061,034	-1,508,728	8,391,073	-163,139	780,418	-1,438,590
Net income (less deficit) from other rental activity.....	-144,040	-179,472	*847	-142,058	*-1,424	-35,147	-1,690
Total net income (less deficit) ¹	12,876,950	12,679,529	-526,804	9,746,788	-253,639	1,049,902	2,663,282
Item	Real estate--continued	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation
	Rental and leasing services and lessors of nonfinancial intangible assets						
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of LLC's.....	19,810	80,340	10,572	21,513	6,264	30,316	22,370
Number of partners.....	56,254	246,223	55,670	79,203	17,767	136,639	105,754
Total assets.....	41,829,978	41,443,554	141,035,819	14,265,002	1,377,128	32,853,663	26,599,489
Total income.....	5,485,743	49,543,077	5,483,584	23,221,506	1,435,619	49,837,886	12,945,204
Total deductions.....	5,810,348	42,512,866	5,107,244	22,104,225	1,473,768	44,905,817	15,770,360
Net income (less deficit) from trade or business.....	-324,605	7,030,212	376,339	1,117,281	-38,149	4,932,069	-2,825,155
Portfolio income (less deficit) distributed							
directly to partners.....	595,644	761,653	3,284,501	398,309	144,575	459,795	125,007
Interest income.....	258,241	201,487	1,145,709	53,808	2,834	82,471	91,862
Dividend income.....	16,339	65,588	1,264,515	9,296	*29,793	696	920
Royalty income.....	*180,043	334,681	21,333	249,861	*264	183	*11,437
Net short-term capital gain (less deficit).....	*1,164	64,301	147,970	*13,150	*-2,992	-392	3,035
Net long-term capital gain (less deficit).....	*100,527	96,024	691,607	*72,059	*114,676	422,865	-3,614
Other portfolio income (less deficit).....	*39,330	-427	13,367	*135	--	*-46,028	*21,367
Real estate rental income (deficit).....	-7,359	13,998	-334,511	*10,586	*169	-47,379	8,423
Net income (less deficit) from other rental activity.....	35,432	*-42,334	27,762	-123	68	18,620	*1,206
Total net income (less deficit) ¹	197,421	7,603,204	2,514,513	1,440,845	-5,022	4,940,631	-2,689,940

Footnotes at end of table.

Partnership Returns, 2003

Table 6.--Limited Liability Companies: Selected Items for Selected Industrial Groups--Continued

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

Item	Accommodation and food services	Other services	Nature of business not allocable
	(29)	(30)	(31)
Number of LLC's.....	42,875	25,861	*746
Number of partners.....	182,717	67,323	*1,517
Total assets.....	81,997,238	8,711,720	*386,532
Total income.....	37,698,266	6,290,408	*26,115
Total deductions.....	40,530,517	6,485,573	*28,312
Net income (less deficit) from trade or business.....	-2,832,251	-195,164	*-2,198
Portfolio income (less deficit) distributed directly to partners.....	245,263	165,272	*91
Interest income.....	164,913	38,846	*91
Dividend income.....	58,200	*2,947	--
Royalty income.....	*8,156	--	--
Net short-term capital gain (less deficit).....	-4,868	*-926	--
Net long-term capital gain (less deficit).....	18,917	*124,405	--
Other portfolio income (less deficit).....	-55	--	--
Real estate rental income (deficit).....	24,831	44,059	--
Net income (less deficit) from other rental activity.....	*421	*2,168	--
Total net income (less deficit) ¹.....	-2,575,784	-107,144	*-2,107

* 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 rental real estate, and net income (less deficit) from other rental activity.

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

Partnership Returns, 2003

Table 7.--Total Receipts by Industrial Sector, Tax Year 2003

[Money amounts are in thousands of dollars]

Industrial grouping	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries.....	3,188,741,306	2,545,612,266	38,860,842	3,434,024	7,393,459	126,873,441	247,043,221	70,702,884
Agriculture, forestry, fishing, and hunting.....	31,763,214	22,572,188	607,970	3,356,135	290,568	667,074	1,656,992	260,024
Mining.....	80,688,657	69,336,092	1,212,654	*2,698	759,389	2,818,050	3,085,643	420,706
Utilities.....	155,926,237	152,019,084	935,641	--	26,376	1,109,798	828,995	602,939
Construction.....	199,329,161	192,116,585	1,422,549	*7,430	257,667	1,963,666	1,848,660	413,652
Manufacturing.....	524,095,527	508,521,897	2,509,862	*1,215	876,261	6,551,109	4,479,114	1,190,706
Wholesale trade.....	298,820,489	293,448,507	227,004	*140	75,734	4,425,690	362,101	140,685
Retail trade.....	281,474,866	274,481,910	175,115	*284	191,426	5,641,859	499,610	169,908
Transportation and warehousing.....	72,938,857	69,760,872	970,164	--	327,390	1,112,395	484,275	205,789
Information.....	176,071,208	161,757,098	3,152,536	*30	544,912	4,789,611	4,656,636	1,349,641
Finance and insurance.....	494,567,970	169,280,457	11,533,236	*24,262	506,751	61,440,376	175,759,003	51,658,907
Securities, commodity contracts, and other financial investment and related activities.....	413,246,646	126,521,619	10,433,852	*22,542	463,619	53,117,726	150,462,394	40,773,793
Funds, trusts, and other financial vehicles.....	33,228,072	4,419,393	584,881	*1,721	10,151	1,565,619	23,124,651	9,260,488
Other finance and insurance.....	48,093,252	38,339,445	514,503	--	32,982	6,757,032	2,171,958	1,624,626
Real estate and rental and leasing.....	263,854,696	89,976,350	5,852,677	*10,201	2,275,190	10,268,064	33,844,732	9,965,458
Real estate.....	239,750,057	75,841,848	5,723,003	*10,201	1,009,603	8,047,604	31,177,896	9,131,125
Lessors of residential buildings and dwellings.....	45,694,003	4,613,776	297,709	*1,954	117,047	489,666	4,596,994	1,939,802
Lessors of nonresidential buildings (except miniwarehouses).....	70,635,439	4,885,010	688,226	*1,603	463,383	689,217	6,776,512	2,981,328
Lessors of miniwarehouses and self-storage units.....	1,595,130	357,905	*393	--	*792	16,700	85,598	23,884
Lessors of other real estate property.....	12,092,069	2,708,706	213,042	*554	*35,267	998,319	1,953,397	436,351
Other real estate activities.....	109,733,415	63,276,451	4,523,634	*6,090	393,114	5,853,701	17,765,396	3,749,760
Rental and leasing services and lessors of nonfinancial intangible assets.....	24,104,639	14,134,502	*129,674	--	1,265,588	2,220,461	2,666,835	834,334
Professional, scientific, and technical services.....	228,341,476	211,608,743	2,548,133	--	73,980	8,765,810	3,107,451	519,908
Management of companies (holding companies).....	34,492,777	9,323,771	5,455,682	*25,911	615,216	2,133,505	13,759,582	2,924,042
Administrative and support and waste management and remediation services.....	53,638,744	51,337,496	167,427	*5,657	22,958	1,398,482	524,132	101,670
Educational services.....	3,021,666	2,814,240	*18,592	--	*3,881	25,252	159,243	12,845
Health care and social assistance.....	114,805,720	106,340,989	768,729	--	146,398	6,605,632	667,577	199,636
Arts, entertainment, and recreation.....	53,118,468	46,607,450	911,690	*28	150,481	3,214,674	452,970	172,188
Accommodation and food services.....	102,933,457	96,540,384	361,863	*32	200,103	3,622,541	581,052	310,829
Other services.....	18,551,317	17,519,877	29,317	--	48,776	319,854	226,935	83,171
Nature of business not allocable.....	*306,797	*248,278	--	--	--	(1)	*58,519	*179

Footnotes at end of table.

Partnership Returns, 2003

Table 7.--Total Receipts by Industrial Sector, Tax Year 2003--Continued

Industrial grouping	Portfolio income--continued					Net gain from sales and exchanges of property (Section 1231)	Other income	Real estate rental income	Nonreal estate rental net income
	Dividend income	Royalty income	Net short-term capital gain	Net long-term capital gain	Other portfolio income				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
All industries.....	31,279,662	11,665,867	31,376,513	97,627,368	4,390,927	58,487,007	78,527,162	77,470,882	5,039,003
Agriculture, forestry, fishing, and hunting.....	39,360	101,191	45,173	1,187,536	23,708	1,857,431	69,096	481,408	204,351
Mining.....	165,881	2,170,483	33,354	285,657	9,563	1,477,498	1,943,088	25,639	27,904
Utilities.....	28,858	(¹)	*293	196,902	*3	2,815	1,001,112	*769	*1,648
Construction.....	110,298	*4,361	43,921	1,272,375	*4,052	1,260,750	134,466	291,077	26,313
Manufacturing.....	1,745,363	882,465	27,400	624,489	*8,690	544,538	100,405	44,598	466,529
Wholesale trade.....	14,603	49,945	2,742	154,010	*116	230,399	17,613	19,119	14,183
Retail trade.....	116,327	*1,411	*5,543	205,711	*710	219,721	128,143	76,949	59,848
Transportation and warehousing.....	222,841	*1,173	*1,692	51,912	*868	100,931	26,341	115,917	40,574
Information.....	152,314	1,511,080	11,967	1,631,012	*623	369,601	516,973	14,308	269,503
Finance and insurance.....	22,347,329	1,773,446	29,676,042	66,603,849	3,699,430	4,097,115	70,041,424	1,652,715	232,631
Securities, commodity contracts, and other financial investment and related activities.....	18,822,583	1,700,747	27,083,910	58,982,857	3,098,503	3,818,822	67,063,624	1,201,013	141,435
Funds, trusts, and other financial vehicles.....	3,480,685	69,540	2,513,586	7,221,865	578,488	189,049	2,853,227	391,567	87,816
Other finance and insurance.....	44,061	*3,159	78,546	399,127	*22,439	89,244	124,573	60,135	*33,81
Real estate and rental and leasing.....	2,909,729	2,276,266	1,001,243	17,215,467	476,568	42,497,220	2,009,270	73,627,705	3,493,287
Real estate.....	2,888,809	645,846	997,163	17,077,716	437,238	42,307,380	1,998,790	73,288,508	345,224
Lessors of residential buildings and dwellings.....	529,427	*6,300	209,748	1,859,963	51,754	17,696,762	525,495	17,341,916	12,685
Lessors of nonresidential buildings (except miniwarehouses).....	520,569	62,529	298,054	2,756,997	157,035	13,726,972	483,661	42,743,099	177,756
Lessors of miniwarehouses and self-storage units.....	*32,974	*69	(¹)	*28,671	--	*43,494	*255	1,087,953	*2,040
Lessors of other real estate property.....	183,754	450,365	22,058	813,567	*47,302	1,617,909	137,216	4,325,024	102,635
Other real estate activities.....	1,622,085	126,583	467,303	11,618,519	181,147	9,222,242	852,163	7,790,516	50,108
Rental and leasing services and lessors of nonfinancial intangible assets.....	20,920	*1,630,421	*4,080	137,751	*39,330	189,841	10,480	339,197	3,148,063
Professional, scientific, and technical services.....	602,628	1,066,515	125,289	791,276	1,835	526,766	1,627,058	72,870	10,666
Management of companies (holding companies).....	2,612,952	1,455,109	352,383	6,301,296	113,800	1,895,006	677,993	488,858	117,254
Administrative and support and waste management and remediation services.....	40,002	*255,542	*15,362	111,422	*135	141,696	*15,973	24,140	*784
Educational services.....	*29,926	*371	*847	*115,255	--	*10	(¹)	*233	*215
Health care and social assistance.....	3,904	*184	6,148	453,504	*4,201	73,555	77,170	81,154	44,515
Arts, entertainment, and recreation.....	9,647	68,296	22,431	135,358	45,050	1,685,410	37,296	51,401	7,068
Accommodation and food services.....	64,023	*48,029	4,680	151,915	*1,576	1,205,065	75,297	330,042	17,078
Other services.....	5,337	(¹)	(¹)	*138,423	--	301,483	28,444	71,980	*4,652
Nature of business not allocable.....	*58,340	--	--	--	--	--	--	--	--

* 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.

Partnership Returns, 2003

Table 8.--General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Industrial Sector, Tax Years 2002-2003

[Money amounts are in thousands of dollars]

Tax year, industrial sector	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 limited liability companies	Number of partners	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2002									
All industries.....	779,773	2,959,158	78,260,728	376,963	6,918,515	92,460,507	946,130	3,737,899	48,626,175
Agriculture, forestry, fishing, and hunting.....	69,818	208,265	248,864	13,944	126,225	-655,374	25,569	82,152	-816,809
Mining.....	9,719	103,468	-1,175,854	7,976	354,863	6,278,734	10,879	45,970	2,912,970
Utilities.....	294	858	526,705	967	41,802	-220,262	1,236	4,113	480,102
Construction.....	46,377	124,734	3,219,530	8,847	64,331	2,197,019	70,873	192,369	4,745,754
Manufacturing.....	12,568	29,406	6,915,022	2,673	55,784	9,921,524	20,528	113,836	6,120,812
Wholesale trade.....	10,096	23,471	1,600,429	2,824	42,527	2,006,746	23,132	69,479	2,681,336
Retail trade.....	58,230	129,146	599,120	4,728	64,929	1,752,975	49,478	133,182	-257,134
Transportation and warehousing.....	6,904	18,428	1,481,150	2,147	496,831	2,400,838	15,366	38,313	-817,928
Information.....	8,553	30,809	3,132,827	1,998	124,919	-696,519	16,335	78,832	-9,206,425
Finance and insurance.....	88,795	812,578	14,228,919	82,064	1,607,965	34,465,916	75,094	531,168	23,549,240
Securities, commodity contracts, and other financial investment and related activities.....	75,329	703,394	9,266,733	66,443	1,449,828	27,385,307	52,771	405,689	17,199,331
Funds, trusts, and other financial vehicles.....	8,394	67,902	4,428,404	13,112	134,544	5,310,727	11,580	85,689	1,684,365
Other finance and insurance.....	5,072	41,282	533,783	2,509	23,593	1,769,882	10,743	39,790	4,665,544
Real estate and rental and leasing.....	314,557	1,042,995	18,357,851	216,418	3,423,281	24,520,653	422,708	1,629,533	10,701,800
Real estate.....	307,029	1,022,610	17,795,922	212,809	3,162,866	23,199,623	406,435	1,582,938	10,712,623
Lessors of residential buildings and dwellings	93,458	303,419	4,146,992	89,816	1,318,314	1,408,673	119,989	453,319	1,180,705
Lessors of nonresidential buildings (except miniwarehouses).....	132,113	438,356	10,772,611	64,237	964,576	14,721,596	162,507	638,785	7,853,378
Lessors of miniwarehouses and self-storage units.....	6,142	15,888	209,727	2,154	31,821	451,489	5,968	23,595	-301,538
Lessors of other real estate property.....	30,053	118,078	941,350	13,935	220,535	2,292,932	23,038	96,121	552,914
Other real estate activities.....	45,262	146,869	1,725,243	42,666	627,620	4,324,933	94,933	371,116	1,427,164
Rental and leasing services and lessors of nonfinancial intangible assets.....	7,528	20,385	561,929	3,609	260,415	1,321,030	16,272	46,595	-10,823
Professional, scientific, and technical services.....	47,281	133,333	21,350,933	6,578	58,341	3,393,594	73,567	233,849	5,399,740
Management of companies (holding companies)....	2,622	16,805	649,236	4,978	149,391	2,901,938	9,826	107,947	2,148,894
Administrative and support and waste management and remediation services.....	15,669	33,827	564,879	2,226	8,000	1,124,822	21,208	54,328	1,927,317
Educational services.....	1,319	3,164	35,511	*130	*381	*92,044	4,112	11,774	-78,921
Health care and social assistance.....	13,062	55,735	4,331,843	4,993	49,101	2,409,357	24,863	116,659	3,992,121
Arts, entertainment, and recreation.....	15,667	46,065	1,212,521	3,217	123,400	-184,996	20,713	91,920	-2,376,704
Accommodation and food services.....	26,627	75,162	498,934	8,345	113,328	528,970	38,548	144,567	-2,402,420
Other services.....	30,440	68,363	486,243	1,820	12,767	103,245	21,574	56,473	-65,994
Nature of business not allocable.....	*1,175	*2,546	*-3,934	*90	*351	*119,281	*520	*1,434	*-11,577

Footnotes at end of table.

Partnership Returns, 2003

Table 8.--General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Industrial Sector, Tax Years 2002-2003--Continued

[Money amounts are in thousands of dollars]

Tax year, industrial sector	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 limited liability companies	Number of partners	Total net income (less deficit)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2003									
All industries.....	757,194	2,864,446	67,856,901	378,921	6,262,103	106,841,808	1,091,502	4,226,099	64,293,209
Agriculture, forestry, fishing, and hunting.....	70,824	206,107	998,746	11,514	70,512	-433,782	29,434	84,135	-1,142,170
Mining.....	8,521	139,820	-475,161	6,997	250,871	10,710,692	11,987	81,861	4,623,114
Utilities.....	307	738	514,941	811	49,655	1,103,875	1,366	4,653	-51,408
Construction.....	46,878	114,134	3,495,645	10,458	76,467	2,595,096	74,306	201,831	7,017,769
Manufacturing.....	13,195	30,100	8,822,403	2,445	64,004	7,700,530	22,415	105,675	7,088,349
Wholesale trade.....	14,079	31,360	1,805,321	2,354	28,362	2,308,666	24,822	75,609	3,800,266
Retail trade.....	56,252	120,743	757,109	6,218	126,497	2,154,633	53,988	141,252	601,433
Transportation and warehousing.....	6,974	16,936	1,300,109	1,804	508,282	2,192,768	18,255	45,854	-1,002,796
Information.....	9,702	26,165	5,648,717	2,460	243,628	3,450,159	17,648	86,252	-8,761,199
Finance and insurance.....	79,668	657,233	11,095,717	79,668	1,609,970	43,056,099	82,119	627,380	28,123,704
Securities, commodity contracts, and other financial investment and related activities.....	67,855	592,615	7,636,576	64,477	1,462,465	36,386,335	56,915	491,912	20,057,933
Funds, trusts, and other financial vehicles.....	7,366	41,636	2,917,891	12,363	124,911	5,249,107	11,285	70,720	2,708,644
Other finance and insurance.....	4,448	22,981	541,250	2,827	22,593	1,420,657	13,918	64,748	5,357,127
Real estate and rental and leasing.....	297,602	1,058,729	16,462,026	218,517	2,692,628	20,421,098	514,306	1,878,784	12,876,950
Real estate.....	289,420	1,036,984	15,737,537	213,912	2,573,992	19,031,714	494,496	1,822,531	12,679,529
Lessors of residential buildings and dwellings	92,876	312,411	3,572,113	88,785	1,083,959	-2,521,081	148,710	493,941	-526,804
Lessors of nonresidential buildings (except miniwarehouses).....	122,201	431,377	9,420,657	61,976	775,184	14,324,250	197,083	731,049	9,746,788
Lessors of miniwarehouses and self-storage units.....	5,328	15,323	109,461	2,197	25,262	692,027	5,379	16,876	-253,639
Lessors of other real estate property.....	27,127	115,400	874,726	12,277	208,195	2,068,918	26,112	106,047	1,049,902
Other real estate activities.....	41,888	162,473	1,760,580	48,676	481,393	4,467,599	117,211	474,618	2,663,282
Rental and leasing services and lessors of nonfinancial intangible assets.....	8,183	21,746	724,489	4,606	118,636	1,389,384	19,810	56,254	197,421
Professional, scientific, and technical services.....	44,202	114,029	10,402,489	7,023	48,867	3,672,074	80,340	246,223	7,603,204
Management of companies (holding companies).....	3,223	23,500	467,150	6,425	152,793	4,127,970	10,572	55,670	2,514,513
Administrative and support and waste management and remediation services.....	17,139	37,328	420,971	1,507	7,291	1,057,109	21,513	79,203	1,440,845
Educational services.....	1,881	4,512	53,838	*193	*571	*115,042	6,264	17,767	-5,022
Health care and social assistance.....	14,237	93,411	3,989,105	4,911	49,689	2,228,398	30,316	136,639	4,940,631
Arts, entertainment, and recreation.....	14,724	45,671	980,641	3,929	160,597	-359,801	22,370	105,754	-2,689,940
Accommodation and food services.....	25,247	71,382	713,940	9,556	110,088	525,431	42,875	182,717	-2,575,784
Other services.....	31,708	70,086	420,741	2,081	11,179	157,322	25,861	67,323	-107,144
Nature of business not allocable.....	*831	*2,461	*-17,548	*51	*152	*58,428	*746	*1,517	*-2,107

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

NOTE: The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLP's), foreign partnerships, or "other" were not included in this table due to the small number of returns. For 2003, there were 3,993 partnerships classified as foreign and 88,527 partnerships classified as LLP's. There were also 55,238 partnerships classified as "other."