

Partnership Returns, 2008

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 Statistics of Income (SOI) 2008 partnership study:

- For 2008, the number of partnerships increased 1.6 percent, from 3,096,334 for 2007 to 3,146,006 for 2008.¹ Since 1998, the number of partnerships has increased at an average annual rate of 5.4 percent (Figures A and B).
- The number of partners increased by 4.2 percent, from 18,515,694 for 2007 to 19,300,250 for 2008. The number of partners has increased each of the last 5 years. (Figure A).
- Total net income (loss), or profit, decreased by 33.0 percent or \$ 225.2 billion, from \$683.4 billion for 2007 to \$458.2 billion for 2008 (Figures A and C).
 - Partnerships classified in the finance and insurance sector reported a \$104.0-billion decrease, accounting for almost half of the total decrease (Figure D). Within the finance and insurance sector, securities, commodity contracts, and other financial investments and related activities accounted for 90.4 percent of the decrease. The management

Tim Wheeler and Nina Shumofsky are statisticians with the Corporation Special Projects Section. This article was prepared under the direction of Joseph Koshansky, Chief.

Figure A

Partnership Annual Percentage Change for Tax Years 1998-2008

| Tax year | Number of partnerships | Number of partners | Total assets | Total receipts | Total net income (loss) |
|----------|------------------------|--------------------|--------------|----------------|-------------------------|
| | (1) | (2) | (3) | (4) | (5) |
| 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 |
| 2004 | 7.2 | 10.3 | 20.0 | 16.2 | 27.7 |
| 2005 | 8.5 | 4.2 | 18.3 | 23.1 | 41.9 |
| 2006 | 6.6 | 3.2 | 24.8 | 12.5 | 22.1 |
| 2007 | 5.1 | 10.7 | 18.9 | 14.9 | 2.5 |
| 2008 | 1.6 | 4.2 | -5.5 | -0.3 | -33.0 |

of companies sector reported the next largest decrease, \$39.5 billion (Figure D).

- Overall, the number of sectors reporting an increase in profits decreased for the third consecutive year. For 2005, 19 of the 20 industrial sectors reported an increase in profits. This number decreased to 14 sectors in 2006 and then 11 sectors for 2007. In 2008, the number further decreased to four including the following: mining, healthcare and social assistance, educational services, and nature of business not allocable.
- The component of total net income (loss) with the largest decrease for 2008 was ordinary business income (loss), which decreased \$194.9 billion to \$110.8 billion, followed by interest income, which decreased \$14.8 billion to \$245.1 billion (Figure C and Tables 1 and 2). (See the “Explanation of Selected Terms” section for the definition of total net income (loss).)
 - Total receipts remained \$5.9 trillion after a 0.3-percent decrease from 2007 (Figure D).
 - The finance and insurance sector reported the largest decline, falling from \$1.5 trillion in 2007 to \$1.1 trillion in 2008. Within the

¹ Throughout the text, references are made to Tax Year 2007 data. For further information on Tax Year 2007 data, see Wheeler, Tim and Nina Shumofsky, “Partnership Returns, 2007,” *Statistics of Income Bulletin*, Fall 2009, Volume 29, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were only published for 1939, 1946, 1947, and 1953. SOI 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.

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Figure B

Number of Partnerships and Partners, by Selected Industrial Group, Tax Year 2007–2008

| Industrial group | Number of partnerships | | Percentage change | Number of partners | | Percentage change |
|---|------------------------|------------------|-------------------|--------------------|-------------------|-------------------|
| | 2007 | 2008 | | 2007 | 2008 | |
| | (1) | (2) | (3) | (4) | (5) | (6) |
| All industries | 3,096,334 | 3,146,006 | 1.6 | 18,515,694 | 19,300,250 | 4.2 |
| Agriculture, forestry, fishing, and hunting | 126,884 | 119,323 | -6.0 | 402,395 | 425,776 | 5.8 |
| Mining | 39,581 | 35,047 | -11.5 | 979,952 | 875,620 | -10.6 |
| Utilities | 3,991 | 8,294 | 107.8 | 97,169 | 156,519 | 61.1 |
| Construction | 208,538 | 203,285 | -2.5 | 554,232 | 521,633 | -5.9 |
| Manufacturing | 47,683 | 45,859 | -3.8 | 402,630 | 430,090 | 6.8 |
| Wholesale trade | 53,515 | 61,746 | 15.4 | 348,285 | 348,124 | -0.0 |
| Retail trade | 166,561 | 175,275 | 5.2 | 500,182 | 524,096 | 4.8 |
| Transportation and warehousing | 46,464 | 50,246 | 8.1 | 1,043,215 | 1,274,881 | 22.2 |
| Information | 34,206 | 36,610 | 7.0 | 158,926 | 163,933 | 3.2 |
| Finance and insurance | 308,307 | 320,584 | 4.0 | 4,431,223 | 4,778,999 | 7.8 |
| Securities, commodity contracts, and other financial investments and related activities | 231,753 | 242,650 | 4.7 | 3,568,172 | 3,594,818 | 0.7 |
| Securities and commodity contracts and exchanges | 8,981 | 13,596 | 51.4 | 311,770 | 167,396 | -46.3 |
| Other financial investment activities | 222,772 | 229,055 | 2.8 | 3,256,401 | 3,427,422 | 5.3 |
| Funds, trusts and other financial vehicles | 47,396 | 40,266 | -15.0 | 728,198 | 1,016,650 | 39.6 |
| Other finance and insurance | 29,158 | 37,668 | 29.2 | 134,853 | 167,531 | 24.2 |
| Real estate and rental and leasing | 1,488,966 | 1,489,462 | 0.0 | 6,792,082 | 6,849,464 | 0.8 |
| Real estate | 1,454,179 | 1,450,111 | -0.3 | 6,657,377 | 6,719,045 | 0.9 |
| Lessors of residential buildings and dwellings and cooperative housing | 427,848 | 411,910 | -3.7 | 1,972,875 | 1,950,125 | -1.2 |
| Lessors of nonresidential buildings (except mini-warehouses) | 510,042 | 529,018 | 3.7 | 2,158,788 | 2,308,937 | 7.0 |
| Lessors of mini-warehouses and self-storage units | 20,586 | 19,519 | -5.2 | 110,983 | 92,718 | -16.5 |
| Lessors of other real estate property | 103,436 | 96,805 | -6.4 | 562,771 | 509,295 | -9.5 |
| Other real estate activities | 392,267 | 392,859 | 0.2 | 1,851,960 | 1,857,969 | 0.3 |
| Rental and leasing services and lessors of nonfinancial intangible assets | 34,787 | 39,351 | 13.1 | 134,705 | 130,419 | -3.2 |
| Professional, scientific, and technical services | 175,546 | 190,784 | 8.7 | 633,193 | 683,710 | 8.0 |
| Management of companies (holding companies) | 23,578 | 23,346 | -1.0 | 683,384 | 734,539 | 7.5 |
| Administrative and support and waste management and remediation services | 62,004 | 66,286 | 6.9 | 151,935 | 157,792 | 3.9 |
| Educational services | 11,605 | 9,727 | -16.2 | 29,618 | 24,066 | -18.7 |
| Health care and social assistance | 67,522 | 68,538 | 1.5 | 353,922 | 434,840 | 22.9 |
| Arts, entertainment, and recreation | 54,867 | 66,576 | 21.3 | 384,436 | 349,029 | -9.2 |
| Accommodation and food services | 106,954 | 102,827 | -3.9 | 381,100 | 383,059 | 0.5 |
| Other services | 68,949 | 67,571 | -2.0 | 186,552 | 172,015 | -7.8 |
| Nature of business not allocable | * 613 | * 4,621 | * 653.8 | * 1,265 | * 12,064 | * 853.7 |

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

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

finance and insurance sector, 84.6 percent of the decrease was reported by the other financial investment activities industrial group, which reported a \$340.4-billion decrease to \$836.6 billion. The next largest decrease was reported by the real estate and rental and leasing sector, which declined \$110.8 billion to \$409.5 billion. (See the

“Explanation of Selected Terms” section for the definition of total receipts.)

- Business receipts, the largest component of total receipts, also reported the largest increase between 2007 and 2008. Business receipts increased \$496.8 billion to \$4.3 trillion for 2008 (Table 7). (See the “Ex-

Figure C

Partnership Total Net Income (Loss), Tax Years 2007–2008

[Money amounts are in thousands of dollars]

| Item | 2007 | 2008 | Change | |
|--------------------------------------|--------------------|--------------------|---------------------|--------------|
| | | | Amount | Percentage |
| | (1) | (2) | (3) | (4) |
| Total net income (loss) [1] | 683,367,402 | 458,185,323 | -225,182,079 | -33.0 |
| Ordinary business income (loss) | 305,747,126 | 110,805,898 | -194,941,228 | -63.8 |
| Interest income | 259,902,472 | 245,112,463 | -14,790,009 | -5.7 |
| Dividend income | 104,713,737 | 96,314,599 | -8,399,138 | -8.0 |
| Royalties | 17,632,110 | 22,131,102 | 4,498,992 | 25.5 |
| Net rental real estate income (loss) | -1,219,460 | -12,517,724 | -11,298,264 | -926.5 |
| Other net rental income (loss) | -3,408,583 | -3,661,014 | -252,431 | -7.4 |

[1] Total net income (loss) is discussed in the Explanation of Selected Terms section.

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

planation of Selected Terms” section for the definition of business receipts.)

- Total assets of partnerships reporting balance sheet information decreased 5.5 percent, from \$20.4 trillion for 2007 to \$19.3 trillion for 2008 (Figure D).² Total assets had not decreased since 1987, when a 1.6-percent decline was reported. Total assets for the finance and insurance sector declined \$1.9 trillion to \$10.4 trillion, which accounted for most of the 5.5-percent decrease for all partnerships for 2008. This sector reported 54.0 percent of the total assets for all partnerships, followed by the real estate and rental and leasing sector, which reported 23.9 percent (Figure E).
- In 2008, total income (loss) minus total deductions available for allocation decreased \$1,120.9 billion to \$390.8 billion, showing the largest year-to-year decline ever recorded by SOI (Table 5). The finance and insurance, and real estate and rental and leasing sectors reported the largest decreases. The finance and insurance sector decreased \$845.1 billion to \$63.9 billion for 2008, while the real estate and rental and leasing sector decreased \$143.8 billion to \$64.3 billion. Together, partnerships classified in the finance and insurance, and real estate and rental and leasing sectors accounted for 32.8 percent of the total income (loss) minus total deductions

available for allocation for all partnerships. This percentage is less than one-half of the 73.9 percent that they represented for the prior year. For 2008, the finance and insurance sector decreased its share from 60.1 percent to 16.4 percent, while the real estate and rental and leasing sector share increased from 13.8 percent to 16.4 percent. The professional, scientific, and technical services sector reported the largest share, 26.8 percent.

- Despite a decrease in 2008, partners classified as individuals again reported the largest share of income (loss) allocated to partners, receiving \$231.6 billion. Tax Years 2006 and 2007 were the only years since data have been collected that partners classified as corporations surpassed partners classified as individuals as the top income (loss) recipients. Partners classified as corporations received only \$52.2 billion, a significant decrease from the \$433.7 billion received for 2007. Individuals who were limited partners were again the largest group of income (loss) recipients for 2008, receiving \$147.9 billion, approximately half the \$290.4 billion received for 2007. This group had been the largest recipient for 4 of the last 5 years, only surpassed for 2007 by both corporate limited partners and partnership limited partners. Corporate limited partners received only \$24.4 billion for 2008, down from the \$317.3 billion received for 2007. Partnership limited partners received only \$20.3 billion for

² Nearly a quarter of all partnerships (24.6 percent)—generally those with total assets of less than \$1,000,000 and total receipts of less than \$250,000—were not required to file a balance sheet with their returns. Table 3 presents data by industry and by profit status for the 2,372,838 partnerships (75.4 percent of all partnerships) that did file balance sheets. (See the “Explanation of Selected Terms” section for additional information on assets and liabilities.) For further information, see McMahon, Paul (2003), “Regulatory Exemptions and Item Nonresponse,” Proceedings of the Section on Survey Research Methods, American Statistical Association.

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Figure D

Partnership Total Net Income (Loss), Total Receipts, and Total Assets, by Selected Industrial Group, Tax Years 2007–2008

[Money amounts are in thousands of dollars]

| Industrial group | Total net income (loss) | | | Total receipts | | | Total assets | | |
|---|-------------------------|--------------------|-------------------|----------------------|----------------------|-------------------|-----------------------|-----------------------|-------------------|
| | 2007 | 2008 | Percentage change | 2007 | 2008 | Percentage change | 2007 | 2008 | Percentage change |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industries | 683,367,402 | 458,185,323 | -33.0 | 5,897,350,443 | 5,880,052,195 | -0.3 | 20,386,133,966 | 19,259,803,843 | -5.5 |
| Agriculture, forestry, fishing, and hunting | 2,659,050 | 1,710,324 | -35.7 | 43,529,280 | 43,593,897 | 0.1 | 143,214,005 | 157,201,679 | 9.8 |
| Mining | 40,724,103 | 57,255,406 | 40.6 | 136,148,225 | 196,423,063 | 44.3 | 241,479,800 | 328,424,381 | 36.0 |
| Utilities | 5,990,135 | 1,532,973 | -74.4 | 143,948,592 | 202,493,108 | 40.7 | 162,251,295 | 252,500,285 | 55.6 |
| Construction | 9,317,222 | -2,244,235 | -124.1 | 316,585,610 | 279,349,018 | -11.8 | 334,871,919 | 302,677,076 | -9.6 |
| Manufacturing | 64,246,906 | 36,960,857 | -42.5 | 890,410,375 | 1,080,682,066 | 21.4 | 597,774,610 | 829,130,089 | 38.7 |
| Wholesale trade | 20,526,996 | 15,432,077 | -24.8 | 539,854,943 | 669,482,691 | 24.0 | 190,510,489 | 191,563,577 | 0.6 |
| Retail trade | 3,517,750 | 2,395,677 | -31.9 | 398,843,028 | 415,373,543 | 4.1 | 130,973,828 | 135,885,608 | 3.8 |
| Transportation and warehousing | 7,214,375 | 4,893,533 | -32.2 | 127,223,883 | 157,589,028 | 23.9 | 193,978,711 | 257,191,838 | 32.6 |
| Information | 34,217,098 | 30,678,472 | -10.3 | 264,055,079 | 273,301,002 | 3.5 | 586,178,169 | 580,601,635 | -1.0 |
| Finance and insurance | 322,704,308 | 218,690,507 | -32.2 | 1,539,487,118 | 1,137,021,996 | -26.1 | 12,264,159,118 | 10,399,685,897 | -15.2 |
| Securities, commodity contracts, and other financial investments and related activities | 262,550,530 | 168,526,863 | -35.8 | 1,280,864,322 | 928,452,079 | -27.5 | 10,005,467,990 | 8,715,415,775 | -12.9 |
| Securities and commodity contracts and exchanges | -6,961,740 | -54,165,335 | -678.0 | 103,874,801 | 91,824,996 | -11.6 | 1,438,087,603 | 1,850,835,758 | 28.7 |
| Other financial investment activities | 269,512,270 | 222,692,198 | -17.4 | 1,176,989,521 | 836,627,082 | -28.9 | 8,567,380,386 | 6,864,580,017 | -19.9 |
| Funds, trusts, and other financial vehicles | 48,735,951 | 40,111,733 | -17.7 | 155,484,740 | 102,053,280 | -34.4 | 1,723,830,887 | 1,210,293,903 | -29.8 |
| Other finance and insurance | 11,417,827 | 10,051,912 | -12.0 | 103,138,056 | 106,516,638 | 3.3 | 534,860,241 | 473,976,219 | -11.4 |
| Real estate and rental and leasing | 38,987,364 | 4,269,544 | -89.0 | 520,300,572 | 409,456,594 | -21.3 | 4,353,858,585 | 4,593,705,588 | 5.5 |
| Real estate | 31,699,174 | -4,131,463 | -113.0 | 481,552,337 | 368,384,648 | -23.5 | 4,226,681,883 | 4,461,546,292 | 5.6 |
| Lessors of residential buildings and dwellings and cooperative housing | -7,719,577 | -13,880,020 | -79.8 | 84,509,490 | 63,631,934 | -24.7 | 987,318,998 | 1,082,482,054 | 9.6 |
| Lessors of nonresidential buildings (except mini-warehouses) | 34,344,538 | 32,164,612 | -6.3 | 125,307,732 | 111,448,081 | -11.1 | 1,697,058,954 | 1,815,990,817 | 7.0 |
| Lessors of mini-warehouses and self-storage units | 726,391 | 1,054,627 | 45.2 | 2,787,957 | 2,995,461 | 7.4 | 45,630,595 | 46,691,499 | 2.3 |
| Lessors of other real estate property | 3,108,007 | 906,524 | -70.8 | 21,208,687 | 25,952,541 | 22.4 | 204,293,472 | 224,829,848 | 10.1 |
| Other real estate activities | 1,239,815 | -24,377,207 | -2,066.2 | 247,738,471 | 164,356,632 | -33.7 | 1,292,379,863 | 1,291,552,074 | -0.1 |
| Rental and leasing services and lessors of nonfinancial intangible assets | 7,288,190 | 8,401,007 | 15.3 | 38,748,234 | 41,071,946 | 6.0 | 127,176,703 | 132,159,296 | 3.9 |
| Professional, scientific, and technical services | 81,993,100 | 81,383,579 | -0.7 | 374,490,095 | 410,488,010 | 9.6 | 185,401,395 | 191,215,407 | 3.1 |
| Management of companies (holding companies) | 26,190,865 | -13,301,196 | -150.8 | 104,176,195 | 81,507,756 | -21.8 | 523,459,471 | 524,959,284 | 0.3 |
| Administrative and support and waste management and remediation services | 3,915,669 | 1,817,566 | -53.6 | 77,954,523 | 80,461,850 | 3.2 | 47,080,810 | 48,979,816 | 4.0 |
| Educational services | 123,520 | 445,020 | 260.3 | 4,856,622 | 5,020,943 | 3.4 | 3,648,616 | 3,316,811 | -9.1 |
| Health care and social assistance | 20,126,836 | 22,849,335 | 13.5 | 181,172,063 | 193,469,257 | 6.8 | 103,239,106 | 110,567,439 | 7.1 |
| Arts, entertainment, and recreation | -658,850 | -1,497,153 | -127.2 | 56,998,798 | 59,286,866 | 4.0 | 82,850,820 | 86,455,108 | 4.4 |
| Accommodation and food services | 714,999 | -4,967,542 | -794.8 | 152,259,141 | 157,430,138 | 3.4 | 220,110,575 | 246,135,457 | 11.8 |
| Other services | 853,706 | -125,736 | -114.7 | 24,841,398 | 27,449,113 | 10.5 | 20,105,622 | 19,442,353 | -3.3 |
| Nature of business not allocable | * 2,249 | * 6,318 | * 180.9 | * 214,905 | * 172,255 | * -19.8 | * 987,022 | * 164,517 | * -83.3 |

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

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

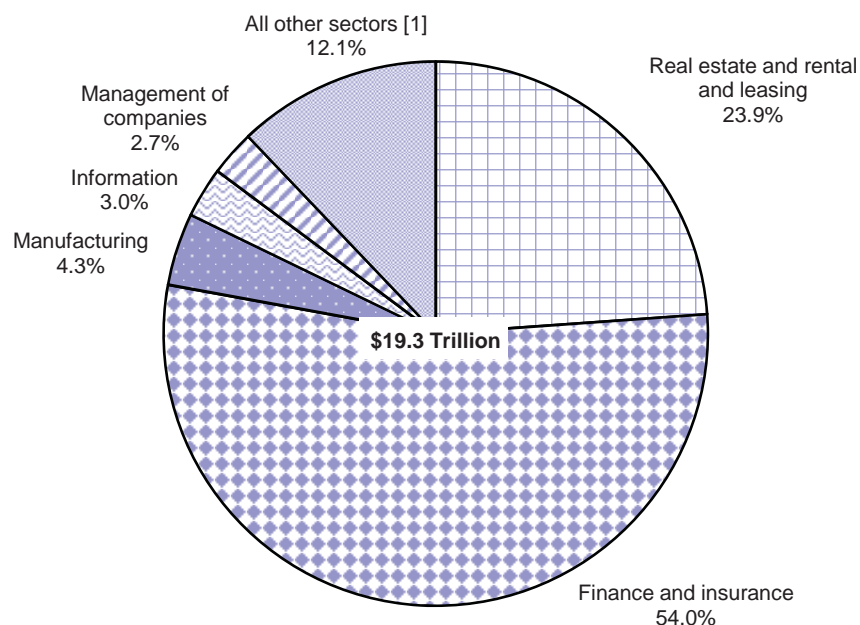
2008, also a significant decrease from the \$298.8 billion received for 2007 (Table 5).

- Net rental real estate income (loss) for all partnerships showed the second largest decrease since this amount was first reported separately on the tax return for 1987. This item decreased \$11.3 billion to a \$12.5-billion loss (Figure F).

Approximately one-half, or \$6.1 billion, of the \$11.3 billion decrease for 2008 was caused by total real estate rental expenses increasing more rapidly than gross rents from rental real estate (Table 4). Total real estate rental expenses increased \$34.1 billion to \$424.9 billion, while gross rents from rental real estate increased only \$28.0 billion to \$431.7 billion.

Figure E

Percentage of Partnership Total Assets by Industrial Sector, Tax Year 2008



[1] "All other sectors" includes the following industrial sectors that each had less than 2.5 percent of the total assets for all partnership returns: 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.

- ❑ Tax law changes—For tax years beginning in 2008, the maximum Internal Revenue Code section 179 expenses deduction was increased from \$125,000 to \$250,000 and from \$160,000 to \$285,000 for qualified enterprise zone and renewal community property. This limit was reduced by the amount by which the cost of section 179 property placed in service during the tax year exceeded \$800,000, an increase from the \$500,000 limit in effect for 2007. Also, the Hurricane Katrina housing credit from pass-through entities could no longer be claimed, so it was removed from the *General Business Credit* (Form 3800).

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 industrial groups. These data were obtained from Schedule K, *Partners' Distributive Share Items*, of the partnership return, which reports amounts for each component by type of partner.

For 2008, all partnerships reported a total of \$710.6 billion for total income (loss) available for allocation, before deductions (Table 5). For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$319.9 billion. The difference between total income (loss) and total deductions resulted in \$390.8 billion of total income (loss) minus total deductions

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Figure F

Partnership Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2007–2008

[Money amounts are in thousands of dollars]

| Industrial group | 2007 | 2008 | Change | |
|---|-------------------|--------------------|--------------------|---------------|
| | | | Amount | Percentage |
| | (1) | (2) | (3) | (4) |
| All industries | -1,219,460 | -12,517,724 | -11,298,264 | -926.5 |
| Finance and insurance | -3,170,135 | -4,276,479 | -1,106,344 | -34.9 |
| Real estate and rental and leasing | 3,275,313 | -6,811,238 | -10,086,551 | -308.0 |
| Real estate | 3,085,957 | -6,916,686 | -10,002,643 | -324.1 |
| Lessors of residential buildings and dwellings and co-operative housing | -11,698,118 | -15,057,157 | -3,359,039 | -28.7 |
| Lessors of nonresidential buildings (except mini-warehouses) | 26,140,306 | 25,515,885 | -624,421 | -2.4 |
| Lessors of mini-warehouses and self-storage units | 813,746 | 1,133,638 | 319,892 | 39.3 |
| Lessors of other real estate property | 1,962,404 | 388,646 | -1,573,758 | -80.2 |
| Other real estate activities | -14,132,381 | -18,897,698 | -4,765,317 | -33.7 |

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

available for allocation to partners. Of this amount, \$395.2 billion were identified as allocated by type of partner. The difference between the total income (loss) minus total deductions available for allocation and income (loss) allocated to partners was due to some partnerships failing to report allocations, by type of partner, on their returns as originally filed (Table 5).

Between 2007 and 2008, total income (loss) minus total deductions available for allocation decreased \$1,120.9 billion to \$390.8 billion. This was the largest decrease since data have been collected. The finance and insurance sector reported the largest decrease for 2008, declining \$845.1 billion to \$63.9 billion. Although the real estate and rental and leasing sector typically reports the first or second largest increase for this amount, this sector reported a decrease for the third consecutive year. For 2008, this sector decreased \$143.8 billion to \$64.3 billion, while for 2007 and 2006, this sector decreased \$5.9 billion and \$41.5 billion, respectively. The third largest decrease in total income (loss) minus total deductions available for allocation was reported by the management of companies sector, which decreased \$53.7 billion to a \$1.8-billion loss between 2007 and 2008. Only 3 of the 20 sectors reported an increase for 2008. Together, the mining; professional, scientific, and technical services; and education services sectors reported a total increase of only \$8.2 billion.

Partners classified in the professional, scientific, and technical services sector received \$104.7 billion of the \$390.8 billion of total income (loss) minus to-

tal deductions available for allocation reported for all partnerships, the largest share received by any sector (Table 5). The second and third largest shares were received by partners classified in the real estate and rental and leasing sector and finance and insurance sector, \$64.3 billion and \$63.9 billion, respectively. Since NAICS (North American Industry Classification System) data were first reported in 1998, partners classified in the finance and insurance sector have always reported the largest share, followed by partners classified in the real estate and rental and leasing sector, and then partners classified in the professional, scientific, and technical services sector. The exception was in 2002, when the largest share was received by real estate and rental and leasing, followed by professional, scientific, and technical services, and then finance and insurance.

With the exception of 2006 and 2007, partners classified as individuals have consistently surpassed corporations as the top income (loss) recipients. For 2008, partners classified as individuals again reported the largest share, receiving \$231.6 billion, a decrease from the \$374.8 billion for 2007. For 2008, partners classified as corporations received \$52.2 billion, a significant decrease from the \$433.7 billion received for 2007. For 2008, partners classified as partnerships also surpassed corporations, receiving \$62.5 billion (Table 5).

For 2008, individuals who were limited partners were again the largest recipients of income (loss), receiving \$147.9 billion, approximately half of the \$290.4 billion received for 2007. This group had

been the largest for 4 of the last 5 years, only surpassed in 2007 by both corporate limited partners and partnership limited partners. Corporate limited partners dropped from the largest recipient in 2007 to the sixth largest in 2008. For 2007, this group received \$317.3 billion but only received \$24.4 billion for 2008. Partnership limited partners dropped from the second largest income recipient group in 2007 to the seventh largest in 2008. For 2007, this group received \$298.8 billion but only \$20.3 billion for 2008. The second largest group of income (loss) recipients for 2008 was individuals who were general partners, receiving \$83.7 billion, only a slight change from the \$84.4 billion received for 2007. This group had been the seventh largest income (loss) recipient for 2007 and had not been the second largest group since 2003.

Finance and insurance

For 2008, the finance and insurance sector reported the largest share of both total net income (loss) and total assets for all partnerships, 47.7 percent and 54.0 percent, respectively (Figure D). For the prior year, this group's share was 47.2 percent and 60.2 percent, respectively. While this sector's share of total net income (loss) has risen for each of the last 6 years, 2008 was the first year during that period that its share of total assets decreased. This sector's 2002 share for total net income (loss) and total assets was 33.0 percent and 49.4 percent, respectively. The finance and insurance sector continued to report the largest share of total receipts, but declined from a 26.1-percent share for 2007 to a 19.3-percent share for 2008. The finance and insurance sector has reported the largest share for the periods 1998 through 2001 and 2005 through 2008, while the manufacturing sector reported the largest share for the period 2002 through 2004.

Partnerships classified in the finance and insurance sector accounted for 10.2 percent of all partnerships and 24.8 percent of all partners for all partnerships (Figure B). For the prior year, this sector's share was 10.0 percent and 23.9 percent, respectively. This group's share of the total number of partnerships and partners has remained relatively constant in recent years, reporting 11.7 percent and 21.9 percent, respectively, for 2002. Within this sector, the other financial investment activities industrial group was dominant. This industrial group reported 66 percent or more of the sector's num-

ber of partnerships, number of partners, total net income (loss), total receipts, and total assets for 2008 (Figures B and D). This group reported 69 percent or more for 2007 and 65 percent or more for 2006.

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 2008, this sector included 47.3 percent of all partnerships and 35.5 percent of all partners, approximately the same as the 48.1 percent and 36.7 percent respectively for the prior year (Figure B). In addition, partnerships classified in this sector accounted for 0.9 percent of total net income (loss), 7.0 percent of total receipts, and 23.9 percent of total assets for all partnerships (Figure D). For the prior year, these percentages were 5.7 percent, 8.8 percent, and 21.4 percent respectively.

Partnerships within this sector reported positive total net income (loss) for 15 consecutive years, starting with 1994. Prior to 1994, these partnerships reported total net losses for most years on record. This sector was second only to the finance and insurance sector for size of total assets and, for total receipts, was sixth to the finance and insurance sector, the manufacturing sector, the wholesale sector, and for the first time, the retail trade sector, and professional, scientific, and technical services sector. For total net income (loss), this sector was ninth after the finance and insurance; professional, scientific, and technical services; mining; manufacturing; information; health care and social assistance; wholesale trade; and transportation and warehousing sectors. This was the first year that total net income (loss) for information; health care and social assistance; wholesale trade; and transportation and warehousing surpassed that for real estate and rental and leasing.

For 2008, for the real estate and rental and leasing sector, total net income (loss) decreased 89.0 percent, or \$34.7 billion, to \$4.3 billion from the previous year. This was the largest decrease in more than 20 years and was the fourth decrease in the last decade. The third decrease was the 34.4-percent decrease for 2007. The second decrease was 17.6 percent for the period 2005 to 2006, and the first was an 11.4-percent decrease reported for the period 2001 to 2002. Within the real estate and rental and leasing sector, the real estate industry group reported 90 per-

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cent or more of the sector's number of partnerships, number of partners, total receipts, and total assets. (Figures B and D)

Net Rental Real Estate Income (Loss)

Table 4 presents data from Form 8825, *Rental Real Estate Income and Expenses of a Partnership or an S Corporation*. Net rental real estate income (loss) decreased \$11.3 billion to a \$12.5-billion loss (Figure F). This was only the second deficit reported since 1994 and the second largest decrease since this amount was first broken out separately in 1987. The decrease was only surpassed by the \$16.3-billion loss reported for 2006 to 2007. This decrease was also the eighth reported in the last 9 years. Since 1999, the only increase (\$7.8 billion) was for the period 2000 to 2001. Approximately one-half, or \$6.1 billion, of the \$11.3-billion decrease for 2008 was caused by total real estate rental expenses increasing more rapidly than gross rents from rental real estate. Total real estate rental expenses increased \$34.1 billion to \$424.9 billion, while gross rents from rental real estate increased only \$28.0 billion to \$431.7 billion (Table 4). An additional \$3.1 billion of the decrease in net rental real estate income (loss) for 2008 was caused by a decrease in net income (loss) from partnerships, estates, and trusts. This amount decreased from a \$16.9-billion loss for 2007 to a \$20.0-billion loss for 2008.

Partnerships classified in the real estate industry group continued to report the overwhelming share, \$6.9 billion loss, of the net rental real estate income (loss) for all partnerships. Within this industry group, lessors of nonresidential buildings (except miniwarehouses) reported \$25.5 billion for net rental real estate income while other real estate activities and lessors of residential buildings and dwellings reported net losses of \$18.9 billion and \$15.1 billion, respectively. For 2007, these two groups reported net losses of \$14.1 billion and \$11.7 billion, respectively. In addition, partnerships classified in the finance and insurance reported net losses from rental real estate of \$4.3 billion for 2008, an increase from the \$3.2-billion loss reported for 2007.

Partnerships by Entity Type

Partnerships were asked to classify themselves into six distinct entity types: domestic general partnership, domestic limited partnership, domestic limited

liability company, domestic limited liability partnership, foreign partnership, or "other" partnership (Figures G, H, I and J). (See the "Explanation of Selected Terms" section for the definitions of various entity types.)

For 2008, the number of limited liability companies (LLCs) increased 4.4 percent since the previous year to 1,898,178, representing 60.3 percent of all partnerships and surpassing all other entity types for the seventh consecutive year (Figures G and H). Prior to 2002, domestic general partnerships had consistently been the most common type of partnership. The number of domestic general partnerships has decreased every year for more than 10 years, except for a slight increase in 2005. For 2008, the number of general partnerships decreased 3.5 percent to 669,601, which is a 42.6-percent decrease from a peak of 1,167,036 in 1995. In contrast, the number of limited liability companies increased during the same period, from 118,559 in 1995 to 1,898,178. While the number of limited partnerships generally increased during the past decade, the numbers declined for both 2007 and 2008, 1.5 percent and 3.4 percent, respectively.

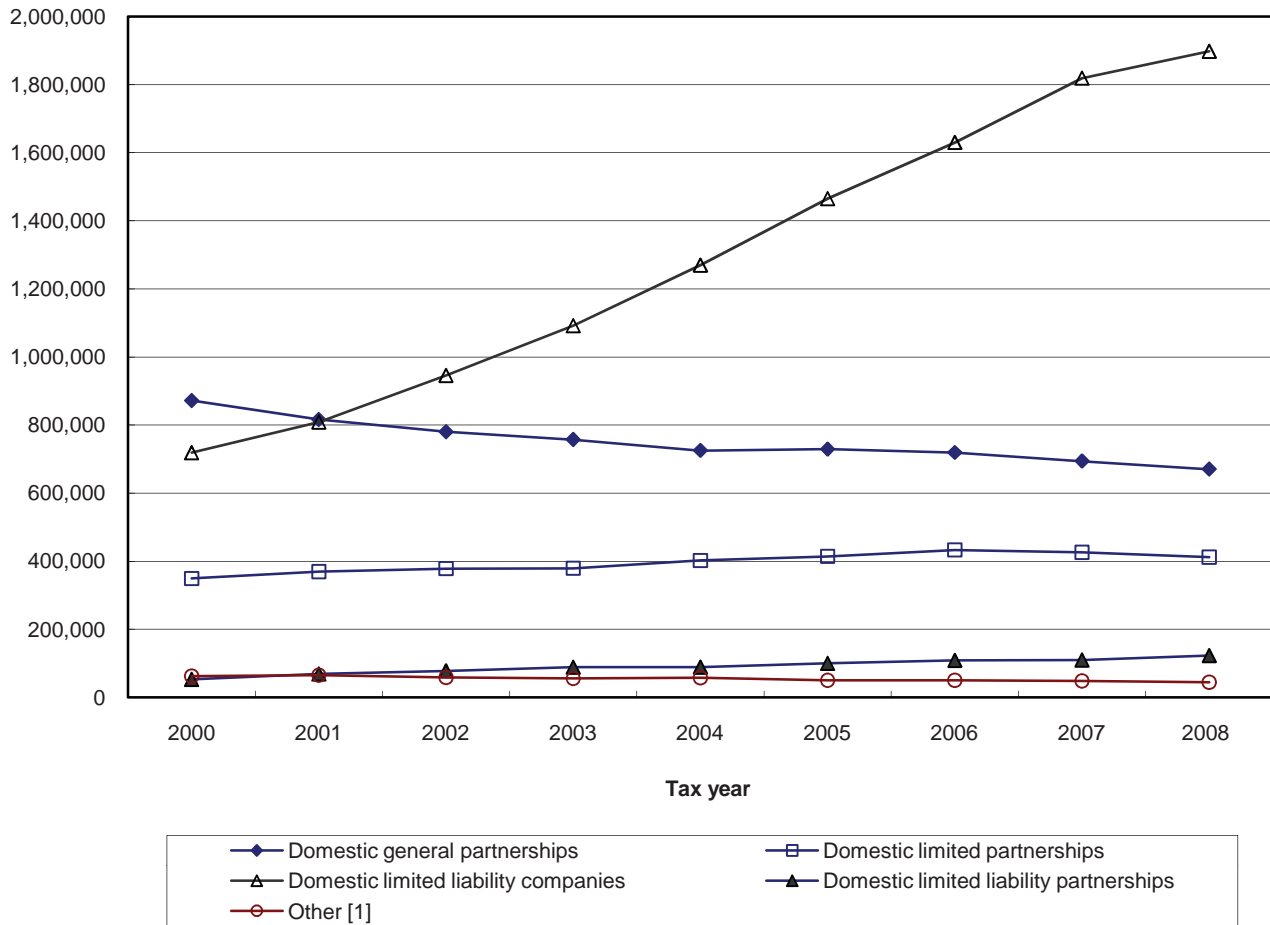
Even though LLCs were the most prevalent type of partnership, limited partnerships continued to report the largest share of overall partnership profits. For 2008, total net income (loss) for limited partnerships declined \$32.5 billion to \$178.3 billion (Table 8). This was the second consecutive decline since 2002. Profits for LLCs also declined from \$192.1 billion in 2007 to \$54.7 billion in 2008. Profits for general partnerships also decreased from \$97.0 billion to \$80.4 billion; however, due to the larger decline in LLC profits, general partnership profits surpassed LLC profits for the first time in 4 years. For 2008, the \$305.2-billion loss for LLCs continued to be larger than the combined losses, \$123.8 billion, for both general and limited partnerships (Figure I).

Domestic limited liability companies and general partnerships showed increases in the number of partners reported in 2008, while limited partnerships reported a decline. The number of partners in limited liability companies increased as it has each year for more than a decade. (Owners of a limited liability company are referred to as "members" instead of partners.) In addition, the number of partners in general partnerships increased for the first time in 10 years, from approximately 2,540,000 to 2,623,000.

Figure G

Number of Partnerships by Type of Entity, Tax Years 2000-2008

Number of partnerships



[1] Data for "other" partnerships include foreign partnerships, as well as partnerships which checked the "other" box, Form 1065, Schedule B, line 1, Type of Entity, or did not check a box. See Figure H for the number of partnerships for each of these categories.

In contrast, the number of partners in limited partnerships decreased from approximately 7,517,000 to 7,055,000. The number of partners in both general and limited partnerships that show a profit exceeds the number that show a loss. Limited liability companies, however, have similar numbers of partners reporting a profit or loss. (Figure J)

For LLCs, the finance and insurance sector reported the largest share of total assets, 35.4 percent, followed by the real estate and rental and leasing sector, 33.0 percent (Table 6). Also, the finance and in-

surance sector accounted for 67.7 percent of the total income (loss) for LLCs.

The real estate and rental and leasing sector continued to account for the largest portion of general partnerships, and limited partnerships, and LLCs, 35.6 percent, 59.9 percent, and 50.0 percent, respectively (Table 8). The second largest share for all three groups was the finance and insurance sector, 11.1 percent, 18.9 percent and 7.8 percent, respectively. (See the "Explanation of Selected Terms" section for more information on limited liability companies.)

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Figure H

Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 1998–2008

[Numbers 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 | | Other [1] | |
|----------|------------------------------|-------------------------------|------|-------------------------------|------|--------------------------------------|-------|---|------|----------------------|------|------------|------|
| | | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1998 | 1,855 | 649 | 296 | 206 | 137 | 257 | 213 | 17 | 9 | [2] | [2] | 42 | 29 |
| 1999 | 1,937 | 620 | 278 | 224 | 130 | 318 | 271 | 28 | 14 | [2] | [2] | 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 |
| 2004 | 2,547 | 474 | 251 | 245 | 158 | 632 | 638 | 53 | 36 | 3 | 1 | 35 | 21 |
| 2005 | 2,764 | 486 | 243 | 255 | 159 | 746 | 719 | 60 | 40 | 4 | 1 | 29 | 21 |
| 2006 | 2,947 | 465 | 253 | 264 | 169 | 793 | 837 | 67 | 42 | 4 | 3 | 30 | 20 |
| 2007 | 3,096 | 450 | 244 | 252 | 174 | 873 | 946 | 60 | 50 | 6 | 2 | 17 | 23 |
| 2008 | 3,146 | 413 | 257 | 241 | 171 | 869 | 1,029 | 68 | 54 | 7 | 4 | 11 | 22 |

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

[2] Data not available. Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited liability companies, limited liability partnerships, or other. They were also included in the totals for all partnerships.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Break-even returns are included in the "loss" columns.

Figure I

Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 1998–2008

[Money amounts are in billions of dollars]

| Tax year | Total net income (loss) | Domestic general partnerships | | Domestic limited partnerships | | Domestic limited liability companies | | Domestic limited liability partnerships | | Foreign partnerships | | Other [1] | |
|----------|-------------------------|-------------------------------|------|-------------------------------|------|--------------------------------------|-------|---|------|----------------------|------|------------|------|
| | | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1998 | 186.6 | 95.5 | 22.8 | 117.4 | 51.1 | 58.7 | 34.1 | 14.1 | 1.1 | [2] | [2] | 12.2 | 2.2 |
| 1999 | 228.4 | 95.7 | 21.2 | 135.9 | 48.4 | 82.7 | 48.0 | 21.3 | 0.9 | [2] | [2] | 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 |
| 2004 | 384.7 | 91.4 | 14.9 | 177.2 | 57.6 | 205.4 | 101.1 | 44.4 | 2.6 | 30.9 | 2.9 | 17.0 | 2.3 |
| 2005 | 546.2 | 103.0 | 14.5 | 230.1 | 50.2 | 273.9 | 105.5 | 53.2 | 3.0 | 36.3 | 2.6 | 27.1 | 1.7 |
| 2006 | 666.7 | 105.6 | 17.7 | 272.3 | 50.7 | 331.7 | 126.4 | 59.2 | 4.4 | 59.8 | 2.7 | 42.5 | 2.4 |
| 2007 | 683.4 | 118.0 | 21.0 | 278.8 | 68.1 | 383.4 | 191.3 | 63.8 | 4.9 | 80.0 | 4.0 | 51.9 | 3.2 |
| 2008 | 458.2 | 105.8 | 25.3 | 276.8 | 98.5 | 359.9 | 305.2 | 64.5 | 8.0 | 80.6 | 25.6 | 41.7 | 8.5 |

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

[2] Data not available. Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited liability companies, limited liability partnerships, or other. They were also included in the totals for all partnerships.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Break-even returns are included in the "loss" columns.

Figure J

Numbers of Partners, by Type of Entity and Profit Status, Tax Years 1998–2008

[Numbers 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 | | Other [1] | |
|----------|--------------------------|-------------------------------|-------|-------------------------------|-------|--------------------------------------|-------|---|------|----------------------|------|------------|------|
| | | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss | Net income | Loss |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) | (10) | (11) | (12) | (13) |
| 1998 | 15,663 | 2,602 | 1,089 | 6,761 | 2,564 | 1,128 | 750 | 99 | 43 | [2] | [2] | 399 | 227 |
| 1999 | 15,353 | 2,465 | 1,025 | 6,767 | 2,177 | 1,298 | 969 | 153 | 53 | [2] | [2] | 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 |
| 2004 | 15,557 | 1,803 | 879 | 4,539 | 2,485 | 2,620 | 2,330 | 288 | 145 | 53 | 50 | 287 | 78 |
| 2005 | 16,212 | 1,785 | 888 | 4,943 | 2,004 | 2,961 | 2,680 | 299 | 166 | 117 | 65 | 205 | 100 |
| 2006 | 16,728 | 1,723 | 943 | 5,054 | 1,685 | 3,157 | 3,205 | 350 | 138 | 110 | 71 | 231 | 61 |
| 2007 | 18,516 | 1,674 | 866 | 5,881 | 1,636 | 3,643 | 3,442 | 316 | 172 | 163 | 133 | 530 | 60 |
| 2008 | 19,300 | 1,706 | 917 | 4,997 | 2,058 | 3,671 | 3,853 | 333 | 205 | 392 | 145 | 834 | 169 |

[1] Data not available. Prior to 2000, foreign partnerships were not separately identified on the tax return and were included in the statistics for domestic partnerships as general, limited, limited liability companies, limited liability partnerships, or other. They were also included in the totals for all partnerships.

[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. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns are included in the "loss" columns.

Electronically Filed (ELF) Partnership Returns

Starting in 1986, the Internal Revenue Service (IRS) offered the option of using electronic media for filing Form 1065 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. Other partnerships generally had the option to file electronically.

There were 974,739 partnerships that filed electronically for 2008, an increase of 43.2 percent from the 680,560 returns for 2007. These partnerships represented 10.9 million partners for 2008, a 22.5-percent increase from the 8.9 million partners for 2007. The electronically filed returns for 2008 represented 31.0 percent of all partnerships, 56.4 percent of all partners, 24.8 percent of total assets, and 35.8 percent of total net income (loss).

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 partners' allocated share of income, gain, loss, deductions, or credits to each partner, an electing large partnership combines most items at the partnership level and only passes the net amounts through to partners. For 2008, only 99 partnerships filed Form 1065-B, which is similar to the 100 filed for 2007. The number of partners decreased from 35,197 for 2007 to 29,873. Total net income (loss) decreased from \$505.8 million in 2007 to \$491.0 million in 2008. Total assets also decreased from \$21.8 billion for 2007 to \$13.2 billion.

Data Sources and Limitations

Tax Year 2008 statistics are estimates based on a stratified probability sample of 34,496 returns selected from a population of 3,345,708 partnerships.³ Tax Year 2008 covers returns processed by the IRS during Calendar Year 2009. 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,

³ For details on the sample design, see McMahon, Paul (2001), "Sample Design Revisions in the Wake of NAICS and Regulatory Changes", Proceedings of the Section on Survey Research Methods, American Statistical Association.

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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 business income (loss) and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.04 percent to 100 percent and were weighted to represent the total population. There were 451 sampled returns that 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 34,053 returns and an estimated overall active population of 3,146,006.

Because 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 sectors. The estimate is judged more reliable when the coefficient of variation is smaller.

Notes for Tables

All money amounts and frequencies in the tables are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts between +\$500 and -\$500 were footnoted to indicate that an amount greater than zero was present.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific partnerships. A footnote at the end of the table describes how to identify such combinations or deletions. In other cases, an estimate based on fewer than ten returns, not selected at the 100-percent rate, is indicated by an asterisk (*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

Figure K

Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2008

[Coefficients of variation are percentages]

| Industrial sector | Coefficients of variation | | | |
|--|---------------------------|--------------|--------------|------------------|
| | Number of partnerships | Total assets | Total income | Total deductions |
| | (1) | (2) | (3) | (4) |
| All industries | 0.58 | 0.16 | 0.21 | 0.21 |
| Agriculture, forestry, fishing, and hunting | 8.65 | 5.25 | 5.23 | 5.15 |
| Mining | 15.99 | 1.98 | 1.47 | 1.82 |
| Utilities | 37.77 | 1.62 | 0.48 | 0.58 |
| Construction | 6.18 | 3.54 | 1.94 | 1.93 |
| Manufacturing | 12.87 | 0.60 | 0.40 | 0.41 |
| Wholesale trade | 10.73 | 1.50 | 0.74 | 0.74 |
| Retail trade | 7.16 | 2.18 | 1.35 | 1.36 |
| Transportation and warehousing | 13.06 | 1.78 | 1.90 | 1.90 |
| Information | 10.81 | 0.54 | 0.76 | 0.88 |
| Finance and insurance | 4.93 | 0.27 | 1.50 | 1.19 |
| Real estate and rental and leasing | 1.30 | 0.62 | 2.38 | 2.33 |
| Professional, scientific, and technical services | 6.62 | 2.48 | 1.55 | 1.71 |
| Management of companies | 14.94 | 1.81 | 3.63 | 2.39 |
| Administrative and support and waste management and remediation services | 12.53 | 4.52 | 3.93 | 3.87 |
| Educational services | 16.94 | 18.79 | 14.11 | 14.23 |
| Health care and social assistance | 3.60 | 2.13 | 1.46 | 1.53 |
| Arts, entertainment, and recreation | 12.69 | 4.43 | 4.38 | 4.26 |
| Accommodation and food services | 6.63 | 3.17 | 2.88 | 2.80 |
| Other services | 11.98 | 11.41 | 7.17 | 7.23 |
| Nature of business not allocable | 64.33 | 92.72 | 57.84 | 60.63 |

| Item [1] | Coefficients of variation—continued |
|---|-------------------------------------|
| | All industries |
| | (5) |
| Number of partnerships | 0.58 |
| Number of partners | 2.02 |
| Total assets | 0.16 |
| Total income | 0.21 |
| Business receipts | 0.19 |
| Total deductions | 0.21 |
| Cost of goods sold | 0.27 |
| Interest paid | 0.86 |
| Taxes and licenses | 0.64 |
| Depreciation | 0.85 |
| Ordinary business income | 0.68 |
| Ordinary business loss | 0.91 |
| Interest income | 0.66 |
| Portfolio income (loss) distributed directly to partners | 3.16 |
| Net rental real estate income | 2.22 |
| Net rental real estate loss | 2.06 |
| Other net rental income | 4.84 |
| Other net rental loss | 2.53 |
| Total net income (loss) | 1.62 |
| Total income (loss) minus total deductions available for allocation | 5.47 |
| Total receipts | 0.31 |

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

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100-percent rate. The amount would receive an asterisk. However, an industry amount, within the sector, may include all of the four

returns sampled at the 100-percent rate and would not receive an asterisk.

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 \$1,000,000 or more. The total asset requirement was reduced from \$1,000,000 to \$600,000 for partnerships with accounting periods ending before 2008. The assets and liabilities of partnerships that did not provide this information were not estimated. If 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. Also, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and should not have been reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

Business receipts—Business receipts represent the gross receipts or sales less returns and allowances from trade or business income. Business receipts were not adjusted to include rental real estate activity, which was separately reported on the partnership return. Business receipts are the largest component of gross receipts for industry groups, such as manufacturing.

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

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

Foreign partnerships—Partnerships not created or organized in the United States, or under the law of the United States or of any State, are foreign partner-

ships. 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 (domestic)—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies 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 LLCs. 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 income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs 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 (domestic)—A limited liability partnership (LLP) is formed under a State limited liability partnership law. Limited liability partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Organizationally, LLPs 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 SOI partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC). Like

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the SIC, NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, sub-sectors, industry groups, and industries. SIC used the terms industrial division, major group, and industry. Although the complete NAICS system uses 20 sectors, for presentation purposes, the partnership data in the Tax Year 1998 through Tax Year 2001 articles were grouped into 10 industrial divisions in order to more easily compare NAICS data to SIC data. Beginning with the Tax Year 2002 article, the industrial division was 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. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the return. Data within these industrial sectors are classified in industrial groups. The most detailed classification in this article and related tables 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 (holding 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, in 2002 and 2007, the NAICS classification system was updated. In 2002, the new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. In 2007, the information sector was updated again, along with one financial industry. The North American Industry Classification publication contains appendices comparing the 2002 and 2007 NAICS United States structure to the 1997 NAICS United States structure.⁴

Partnership industries were determined based on the activity from which 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 less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- other gross rental income;
- interest income;

⁴ For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see North American Industry Classification System, United States, Executive Office of the President, Office of Management and Budget. <http://www.ntis.gov/naics>.

- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain;
- other income (Form 1065, page 3, line 11);
- gross rents from rental real estate;
- net gain from the disposition of property from rental real estate activities; and
- net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary. (Total receipts for the partnership industry coding purposes differ from total receipts used elsewhere in this article and is defined under Total receipts in this section.)

Partner—Partners can be individuals, corporations, other partnerships, or any other legal entity. Partners are classified as either general or limited. General partners are those who assume liability for the partnership’s debts and losses. Limited partners are those whose liability in the partnership is limited to their investment. By definition, a partnership must have at least two partners, at least one of which must be a general partner. A general partnership is composed entirely of general partners. A limited partnership has at least one general partner and one or more limited partners.

Partnerships—A partnership is a relationship between two or more entities or persons who 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. Partnership 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 (loss)—Through Tax Year 1986, amounts for total net income (loss) were reported on Form 1065 as ordinary income (loss). After tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of:

- ordinary business income (loss);
- interest income;
- dividend income;
- royalties;
- net rental real estate income (loss) from Form 8825; and
- other net rental income (loss)

The sum of these components is a measure of overall partnership profits or losses, which enables comparisons with total net income (loss) reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships for which the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on the Schedule K, but was included on Schedule K, Line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion, or 1.0 percent of the \$301.4 billion reported for total net income (loss).

Total receipts—Total receipts is 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, estates, and trusts;

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- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- net rental real estate income;
- other net rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain; and
- other income (Form 1065, page 3, line 11).

Total receipts in Table 7 of this article differs from total receipts presented in Table 11 in the *Selected Historical and Other Data* section of the spring 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 2008 partnership tabular data, by size of total assets, for all partnerships, general partnerships, limited partnerships, and limited liability companies, see the Partnership section of the Tax Stats Web pages: www.irs.gov/taxstats/index.html. Also on Tax Stats are tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, Partners' Distributive Share Items, lines 16a-m. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24 except that it displays data for partnerships that did not report foreign transaction data. 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.

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008

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

| Item | All industries | Agriculture, forestry, fishing, and hunting | | | | | |
|---|-----------------------|---|-------------------|-------------------|----------------------|--------------------------------|---|
| | | Total | Crop production | Animal production | Forestry and logging | Fishing, hunting, and trapping | Support activities for agriculture and forestry |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Number of partnerships | 3,146,006 | 119,323 | 54,107 | 44,267 | 6,308 | 1,407 | 13,234 |
| Number of partners | 19,300,250 | 425,776 | 220,137 | 134,643 | 34,966 | 3,468 | 32,562 |
| Total assets | 19,259,803,843 | 157,201,679 | 43,116,238 | 48,239,968 | 54,230,447 | 5,346,662 | 6,268,364 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 4,700,988,521 | 36,681,433 | 9,650,092 | 10,756,710 | 2,741,227 | 1,877,196 | 11,656,208 |
| Business receipts | 4,343,871,123 | 28,040,311 | 3,769,054 | 8,578,313 | 2,627,403 | 1,699,489 | 11,366,052 |
| Ordinary income from other partnerships and fiduciaries | 94,616,213 | 423,922 | 259,010 | 39,721 | * 4,612 | 116,822 | * 3,757 |
| Farm net profit | 7,466,233 | 7,220,255 | 5,377,992 | 1,793,776 | * 1,046 | 0 | * 47,441 |
| Net gain, noncapital assets | 17,695,771 | 522,402 | 142,348 | 252,468 | * 51,739 | * 34,713 | 41,134 |
| Other income | 237,339,181 | 474,543 | 101,688 | 92,432 | 56,426 | 26,173 | 197,824 |
| Total deductions | 4,590,182,624 | 37,468,411 | 6,720,165 | 13,581,746 | 3,661,914 | 1,892,130 | 11,612,456 |
| Cost of good sold [1] | 2,717,033,028 | 20,761,590 | 2,568,861 | 6,974,089 | 1,769,657 | * 988,330 | 8,460,653 |
| Inventory, beginning of year | 278,201,115 | 2,406,202 | 335,443 | 953,750 | * 225,448 | * 119,865 | 771,696 |
| Purchases | 1,844,775,281 | 15,445,093 | 1,583,876 | 4,948,753 | 1,079,886 | 158,191 | 7,674,387 |
| Cost of labor | 113,546,251 | 810,739 | 250,235 | 178,922 | * 66,089 | * 199,971 | 115,521 |
| Additional inventory costs (section 263A) | 16,839,442 | 49,399 | * 40,933 | * 4,673 | * -2,136 | 3,457 | 2,472 |
| Other costs | 744,413,006 | 5,255,540 | 1,177,870 | 1,800,274 | 739,111 | * 620,103 | 918,181 |
| Less: Inventory, end of year | 284,783,978 | 3,205,383 | 819,497 | 912,283 | 338,742 | 113,257 | 1,021,605 |
| Salaries and wages | 403,229,369 | 1,792,091 | 333,937 | 502,642 | 211,123 | * 69,214 | 675,174 |
| Guaranteed payments to partners | 51,827,098 | 833,446 | 333,702 | 249,527 | 126,257 | * 15,843 | 108,117 |
| Rent paid | 74,626,236 | 280,427 | 44,433 | 99,472 | 35,603 | 23,913 | 77,006 |
| Interest paid | 142,571,532 | 890,662 | 121,274 | 120,683 | 323,885 | 162,394 | 162,426 |
| Taxes and licenses | 63,015,850 | 297,057 | 56,681 | 66,821 | 63,743 | 13,758 | 96,055 |
| Bad debts | 32,219,946 | 14,367 | * 691 | * 2,435 | * 1,006 | * 713 | 9,523 |
| Repairs and maintenance | 22,463,069 | 395,471 | 65,156 | 104,099 | 59,155 | 32,589 | 134,470 |
| Depreciation | 129,739,268 | 1,246,248 | 134,010 | 327,557 | 115,700 | 157,318 | 511,664 |
| Depletion | 1,089,961 | * 56,131 | 0 | 0 | * 56,131 | 0 | 0 |
| Retirement plans, etc. | 13,637,545 | 25,732 | 2,082 | 4,935 | * 5,666 | 208 | 12,840 |
| Employee benefit programs | 29,958,470 | 88,003 | 14,504 | 24,625 | * 15,079 | * 5,563 | 28,231 |
| Ordinary loss from other partnerships and fiduciaries | 107,174,089 | 1,049,849 | 104,536 | 573,709 | 320,946 | * 49,943 | * 716 |
| Farm net loss | 6,009,888 | 5,537,423 | 1,961,730 | 3,490,706 | * 6,007 | 0 | * 78,981 |
| Net loss, noncapital assets | 10,645,567 | 71,154 | * 17,585 | 53,562 | 0 | 0 | 7 |
| Other deductions | 784,941,709 | 4,128,758 | 960,983 | 986,882 | 551,957 | 372,343 | 1,256,593 |
| Ordinary business income (loss) | 110,805,898 | -786,979 | 2,929,927 | -2,825,036 | -920,688 | -14,934 | 43,752 |
| Net income | 524,951,632 | 8,329,683 | 5,394,695 | 1,801,270 | 187,884 | * 308,037 | 637,797 |
| Loss | 414,145,735 | 9,116,661 | 2,464,768 | 4,626,306 | 1,108,572 | * 322,971 | 594,045 |
| Portfolio income (loss) distributed directly to partners | 370,840,964 | 4,160,023 | 1,298,585 | 1,048,204 | 1,420,899 | 202,852 | 189,483 |
| Interest income | 245,112,463 | 1,226,887 | 192,483 | 152,947 | 849,328 | 15,292 | 16,837 |
| Dividend income | 96,314,599 | 166,535 | 70,089 | 44,584 | 30,836 | * 4,620 | 16,406 |
| Royalties | 22,131,102 | 763,438 | * 84,533 | 459,066 | 219,686 | 152 | 0 |
| Net short-term capital gain (loss) | -125,438,062 | -55,491 | * -54,372 | * -20,646 | * 21,175 | 0 | * -1,648 |
| Net long-term capital gain (loss) | 132,720,862 | 2,058,654 | 1,005,853 | 412,253 | 299,874 | * 182,788 | * 157,887 |
| Net rental real estate income (loss) | -12,517,724 | 262,048 | 277,130 | -36,493 | 60,952 | 0 | * -39,541 |
| Net income | 96,330,537 | 547,637 | 347,372 | 108,017 | 91,439 | 0 | 808 |
| Loss | 108,848,261 | 285,588 | 70,242 | 144,510 | * 30,487 | 0 | * 40,349 |
| Other net rental income (loss) | -3,661,014 | 78,394 | 8,021 | 51,505 | * 16,415 | * 1,997 | 457 |
| Net income | 8,080,754 | 87,273 | * 16,732 | 51,505 | * 16,415 | * 2,164 | 457 |
| Loss | 11,741,769 | * 8,878 | * 8,711 | 0 | 0 | * 167 | 0 |
| Total net income (loss) [2] | 458,185,323 | 1,710,324 | 3,562,183 | -2,153,426 | 256,529 | 7,126 | 37,912 |
| Net income | 929,264,368 | 10,305,263 | 5,866,676 | 2,282,571 | 1,197,365 | * 318,347 | 640,305 |
| Loss | 471,079,045 | 8,594,939 | 2,304,493 | 4,435,997 | 940,836 | * 311,220 | 602,393 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Mining | | | | Utilities | Construction | |
|---|--------------------|------------------------|-------------------|-------------------------------|--------------------|--------------------|---------------------------|
| | Total | Oil and gas extraction | Other mining | Support activities for mining | | Total | Construction of buildings |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Number of partnerships | 35,047 | 29,389 | 2,260 | 3,397 | 8,294 | 203,285 | 93,977 |
| Number of partners | 875,620 | 790,841 | 59,010 | 25,769 | 156,519 | 521,633 | 257,250 |
| Total assets | 328,424,381 | 284,160,702 | 31,441,222 | 12,822,457 | 252,500,285 | 302,677,076 | 203,837,161 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 168,088,167 | 135,091,682 | 21,385,240 | 11,611,245 | 197,697,837 | 272,744,448 | 155,391,580 |
| Business receipts | 158,305,844 | 126,492,593 | 20,437,352 | 11,375,900 | 194,028,052 | 268,090,779 | 152,595,303 |
| Ordinary income from other partnerships and fiduciaries | 3,815,013 | 3,525,446 | * 214,999 | * 74,568 | 2,262,620 | 1,384,609 | 895,375 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | * 4,411 | * 164 |
| Net gain, noncapital assets | 2,294,056 | 2,056,793 | 162,820 | 74,444 | 724,622 | 138,436 | 26,546 |
| Other income | 3,673,253 | 3,016,850 | 570,070 | 86,333 | 682,543 | 3,126,213 | 1,874,192 |
| Total deductions | 119,151,351 | 87,091,907 | 21,193,961 | 10,865,483 | 197,065,689 | 275,386,923 | 163,356,849 |
| Cost of good sold [1] | 60,633,649 | 39,553,174 | 15,328,299 | 5,752,176 | 167,408,717 | 217,027,524 | 129,491,538 |
| Inventory, beginning of year | 3,277,082 | 1,553,270 | 1,465,899 | 257,913 | 2,639,940 | 67,338,688 | 50,346,931 |
| Purchases | 15,853,320 | 12,308,281 | 1,727,684 | 1,817,354 | 116,947,700 | 58,088,589 | 34,006,267 |
| Cost of labor | 4,140,988 | 936,149 | 1,863,833 | 1,341,005 | 726,104 | 20,636,883 | 4,876,884 |
| Additional inventory costs (section 263A) | 1,294,025 | 764,353 | 511,442 | * 18,229 | 363,330 | 4,216,804 | 2,980,066 |
| Other costs | 39,637,283 | 25,785,561 | 11,130,162 | 2,721,560 | 48,550,812 | 128,612,958 | 82,712,990 |
| Less: Inventory, end of year | 3,931,946 | 1,794,441 | 1,733,621 | 403,884 | 1,819,170 | 62,795,815 | 45,916,917 |
| Salaries and wages | 3,886,603 | 2,190,169 | 647,283 | 1,049,151 | 1,248,222 | 9,628,195 | 3,665,576 |
| Guaranteed payments to partners | 408,927 | 355,553 | * 4,607 | 48,767 | 123,417 | 2,341,367 | 816,758 |
| Rent paid | 633,915 | 235,427 | 144,685 | 253,803 | 546,973 | 1,414,195 | 525,941 |
| Interest paid | 3,306,446 | 2,575,287 | 549,053 | 182,106 | 3,615,631 | 4,245,148 | 2,678,202 |
| Taxes and licenses | 5,911,101 | 5,473,048 | 266,397 | 171,656 | 1,051,539 | 1,911,810 | 823,265 |
| Bad debts | 215,613 | 183,024 | 8,183 | 24,406 | 101,771 | 607,542 | 239,769 |
| Repairs and maintenance | 545,935 | 334,143 | 91,306 | 120,485 | 1,194,867 | 809,320 | 390,883 |
| Depreciation | 8,986,415 | 7,237,302 | 509,416 | 1,239,697 | 10,730,424 | 2,377,603 | 620,405 |
| Depletion | 680,017 | 44,097 | 632,194 | * 3,726 | * 37,164 | * 629 | 440 |
| Retirement plans, etc. | 86,066 | 29,095 | 45,410 | 11,561 | 175,012 | 140,024 | 49,866 |
| Employee benefit programs | 470,509 | 266,548 | 150,137 | 53,824 | 136,920 | 675,506 | 196,866 |
| Ordinary loss from other partnerships and fiduciaries | 1,712,975 | 1,594,504 | * 41,728 | * 76,743 | 583,541 | 2,677,737 | 2,440,209 |
| Farm net loss | 91,811 | 91,811 | 0 | 0 | 0 | * 1,997 | * 603 |
| Net loss, noncapital assets | 241,470 | 227,461 | * 13,434 | * 574 | 103,995 | 485,069 | 478,209 |
| Other deductions | 31,339,900 | 26,701,264 | 2,761,829 | 1,876,806 | 10,007,494 | 31,043,257 | 20,938,320 |
| Ordinary business income (loss) | 48,936,816 | 47,999,775 | 191,279 | 745,762 | 632,148 | -2,642,475 | -7,965,269 |
| Net income | 62,633,228 | 58,602,045 | 2,689,280 | 1,341,902 | 9,004,663 | 17,854,688 | 7,348,340 |
| Loss | 13,696,412 | 10,602,270 | 2,498,002 | 596,140 | 8,372,515 | 20,497,163 | 15,313,610 |
| Portfolio income (loss) distributed directly to partners | 10,395,515 | 9,808,443 | 312,397 | 274,675 | 1,221,035 | 2,600,705 | 1,433,273 |
| Interest income | 1,724,954 | 1,453,768 | 181,776 | 89,411 | 773,242 | 1,117,384 | 644,380 |
| Dividend income | 317,983 | 298,476 | * 1,802 | * 17,705 | 104,628 | 71,782 | 44,545 |
| Royalties | 5,863,125 | 5,747,579 | 95,877 | * 19,670 | 479 | 24,261 | 20,074 |
| Net short-term capital gain (loss) | -22,359 | -31,656 | * 6,864 | * 2,433 | -33,327 | 91,037 | 103,455 |
| Net long-term capital gain (loss) | 2,511,812 | 2,340,276 | * 26,079 | * 145,457 | 376,012 | 1,296,242 | 620,819 |
| Net rental real estate income (loss) | 196,200 | 195,430 | 855 | -85 | -98 | -804,170 | -811,721 |
| Net income | 233,930 | 229,484 | * 4,394 | 52 | * 23 | 268,500 | 110,530 |
| Loss | 37,730 | 34,055 | * 3,538 | 137 | 121 | 1,072,670 | 922,252 |
| Other net rental income (loss) | 216,327 | 155,767 | 4,270 | * 56,290 | 22,573 | -11,017 | -116,233 |
| Net income | 219,260 | 158,700 | 4,270 | * 56,290 | * 42,874 | 119,177 | 13,889 |
| Loss | * 2,932 | * 2,932 | 0 | 0 | * 20,301 | 130,193 | * 130,122 |
| Total net income (loss) [2] | 57,255,406 | 55,850,795 | 475,858 | 928,753 | 1,532,973 | -2,244,235 | -8,184,225 |
| Net income | 70,521,294 | 66,134,756 | 2,912,683 | 1,473,854 | 9,663,987 | 18,704,785 | 7,646,942 |
| Loss | 13,265,888 | 10,283,961 | 2,436,825 | 545,102 | 8,131,014 | 20,949,021 | 15,831,167 |

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Construction—continued | | | | | | |
|---|--|-----------------------------|-------------------|--|---------------------------|--|------------------------|
| | Heavy and civil engineering construction | | | | Special trade contractors | | |
| | Total | Utility system construction | Land subdivision | Other heavy and civil engineering construction | Total | Foundation, structure, and building exterior contractors | Electrical contractors |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| Number of partnerships | 31,954 | 1,422 | 25,161 | 5,371 | 77,354 | 8,983 | 8,470 |
| Number of partners | 80,158 | 3,167 | 64,044 | 12,948 | 184,225 | 19,249 | 18,313 |
| Total assets | 74,360,529 | 4,835,276 | 55,364,677 | 14,160,576 | 24,479,386 | 4,428,546 | 3,155,116 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 48,388,011 | 7,897,265 | 9,801,734 | 30,689,012 | 68,964,857 | 11,645,146 | 10,397,349 |
| Business receipts | 47,125,569 | 7,779,182 | 9,129,471 | 30,216,916 | 68,369,907 | 11,595,344 | 10,330,984 |
| Ordinary income from other partnerships and fiduciaries | 277,076 | * 73,814 | * 161,446 | * 41,815 | 212,158 | 0 | * 26,399 |
| Farm net profit | * 4,248 | 0 | * 4,248 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 63,446 | 14,860 | * 17,450 | 31,137 | 48,444 | 6,143 | 1,809 |
| Other income | 917,672 | 29,409 | 489,120 | 399,143 | 334,349 | 43,658 | 38,158 |
| Total deductions | 47,739,971 | 7,107,197 | 11,572,913 | 29,059,861 | 64,290,103 | 10,620,388 | 9,693,325 |
| Cost of good sold [1] | 40,216,828 | 5,932,517 | 8,519,792 | 25,764,519 | 47,319,159 | 8,128,432 | 7,177,513 |
| Inventory, beginning of year | 15,911,106 | * 9,320 | 15,761,629 | 140,157 | 1,080,651 | 58,241 | 70,958 |
| Purchases | 6,733,187 | 614,433 | 2,598,552 | 3,520,203 | 17,349,135 | 3,597,492 | 2,464,773 |
| Cost of labor | 4,956,184 | 959,086 | * 58,989 | 3,938,109 | 10,803,815 | 1,623,126 | 1,748,907 |
| Additional inventory costs (section 263A) | 712,717 | * 524,696 | 186,389 | * 1,632 | 524,022 | * 246,075 | * 40,923 |
| Other costs | 27,151,119 | 3,829,805 | 4,998,592 | 18,322,723 | 18,748,849 | 3,013,181 | 2,950,641 |
| Less: Inventory, end of year | 15,403,149 | * 4,821 | 15,240,023 | 158,304 | 1,475,749 | 698,119 | 98,688 |
| Salaries and wages | 1,237,089 | 312,247 | 242,188 | 682,653 | 4,725,530 | 714,912 | 727,556 |
| Guaranteed payments to partners | 115,937 | * 43,218 | * 11,416 | 61,303 | 1,408,672 | 253,593 | 257,444 |
| Rent paid | 163,370 | 36,183 | 29,308 | 97,879 | 724,884 | 90,039 | 84,922 |
| Interest paid | 1,142,355 | 33,177 | 1,001,980 | 107,197 | 424,590 | 51,577 | 45,209 |
| Taxes and licenses | 348,440 | 61,949 | 142,605 | 143,886 | 740,106 | 119,661 | 100,525 |
| Bad debts | 252,793 | * 2,652 | 14,882 | 235,259 | 114,980 | 13,217 | 7,377 |
| Repairs and maintenance | 153,823 | 14,083 | 42,644 | 97,096 | 264,615 | 50,999 | 25,929 |
| Depreciation | 699,803 | 263,656 | 113,514 | 322,632 | 1,057,396 | 120,492 | 82,525 |
| Depletion | * 189 | 0 | * 189 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 42,040 | * 9,256 | * 4,902 | 27,881 | 48,119 | 9,355 | 6,775 |
| Employee benefit programs | 126,893 | 28,302 | 15,794 | 82,796 | 351,748 | 26,570 | 55,493 |
| Ordinary loss from other partnerships and fiduciaries | 220,793 | * 363 | 136,840 | 83,590 | 16,735 | * 879 | * 1,602 |
| Farm net loss | * 25 | 0 | * 25 | 0 | * 1,368 | 0 | * 1,368 |
| Net loss, noncapital assets | 4,649 | * 86 | * 2,638 | * 1,925 | 2,210 | * 1 | * 19 |
| Other deductions | 3,014,947 | 369,506 | 1,294,196 | 1,351,245 | 7,089,990 | 1,040,659 | 1,119,069 |
| Ordinary business income (loss) | 648,040 | 790,068 | -1,771,179 | 1,629,151 | 4,674,755 | 1,024,758 | 704,024 |
| Net income | 4,373,992 | 828,189 | 912,620 | 2,633,183 | 6,132,357 | 1,140,521 | 810,499 |
| Loss | 3,725,952 | * 38,121 | 2,683,798 | 1,004,032 | 1,457,602 | 115,763 | 106,474 |
| Portfolio income (loss) distributed directly to partners | 1,102,487 | 27,594 | 973,030 | 101,862 | 64,945 | 17,640 | 15,810 |
| Interest income | 380,891 | 27,131 | 256,078 | 97,682 | 92,112 | 18,147 | 15,640 |
| Dividend income | 21,699 | * 1,862 | 15,372 | 4,465 | 5,538 | * 584 | * 170 |
| Royalties | * 4,146 | 0 | * 3,626 | 520 | * 41 | 0 | 0 |
| Net short-term capital gain (loss) | -8,634 | * -1,411 | * -7,848 | 625 | -3,784 | * -1,073 | 0 |
| Net long-term capital gain (loss) | 704,385 | * 13 | 705,802 | -1,430 | -28,963 | * -18 | 0 |
| Net rental real estate income (loss) | -11,718 | 27 | -12,520 | * 775 | 19,269 | * 22,061 | * 9,933 |
| Net income | 121,918 | 27 | 120,970 | * 921 | * 36,051 | * 22,061 | * 9,933 |
| Loss | 133,636 | 0 | 133,490 | 147 | * 16,782 | 0 | 0 |
| Other net rental income (loss) | 105,017 | 2,365 | * 5,927 | * 96,725 | * 200 | * 267 | * -67 |
| Net income | 105,021 | 2,365 | * 5,927 | * 96,730 | * 267 | * 267 | 0 |
| Loss | 5 | 0 | 0 | 5 | * 67 | 0 | * 67 |
| Total net income (loss) [2] | 1,148,074 | 821,452 | -1,502,695 | 1,829,317 | 4,791,916 | 1,065,816 | 729,701 |
| Net income | 4,816,490 | 854,054 | 1,146,184 | 2,816,252 | 6,241,353 | 1,181,555 | 835,857 |
| Loss | 3,668,416 | * 32,602 | 2,648,880 | 986,935 | 1,449,437 | 115,739 | 106,156 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Construction—continued | | | Manufacturing | | | |
|---|--|--------------------------------|-----------------------------------|----------------------|--------------------|--|---|
| | Special trade contractors—continued | | | Total | Food manufacturing | Beverage and tobacco product manufacturing | Textile mills and textile product mills |
| | Plumbing, heating and air-conditioning contractors | Building finishing contractors | Other specialty trade contractors | | | | |
| (22) | (23) | (24) | (25) | (26) | (27) | (28) | |
| Number of partnerships | 8,710 | 17,701 | 33,490 | 45,859 | 2,213 | 1,616 | 489 |
| Number of partners | 19,505 | 39,351 | 87,808 | 430,090 | 8,357 | 5,142 | 1,848 |
| Total assets | 2,999,369 | 2,879,398 | 11,016,956 | 829,130,089 | 38,852,493 | 25,374,630 | 2,675,598 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 10,425,839 | 10,873,280 | 25,623,243 | 1,062,814,899 | 89,291,344 | 20,915,266 | 4,817,067 |
| Business receipts | 10,352,559 | 10,820,526 | 25,270,494 | 1,032,478,629 | 88,322,830 | 20,201,041 | 4,748,173 |
| Ordinary income from other partnerships and fiduciaries | 251 | * 56 | 185,452 | 5,904,757 | 211,537 | 0 | * 1,917 |
| Farm net profit | 0 | 0 | 0 | * 12,588 | 100 | * 12,441 | 0 |
| Net gain, noncapital assets | * 395 | 11,435 | 28,662 | 2,623,175 | 48,655 | 7,188 | * 2,634 |
| Other income | 72,634 | 41,264 | 138,635 | 21,795,751 | 708,221 | 694,597 | 64,343 |
| Total deductions | 9,554,902 | 10,312,903 | 24,108,585 | 1,040,210,219 | 86,755,553 | 20,241,600 | 5,007,588 |
| Cost of good sold [1] | 7,028,646 | 7,511,316 | 17,473,251 | 866,807,746 | 74,044,750 | 12,786,314 | 4,029,442 |
| Inventory, beginning of year | 131,681 | 134,519 | 685,252 | 59,454,333 | 7,221,445 | 2,471,184 | 805,272 |
| Purchases | 2,528,212 | 2,872,754 | 5,885,904 | 564,306,215 | 62,700,297 | 11,589,240 | 2,756,283 |
| Cost of labor | 1,712,832 | 2,335,703 | 3,383,247 | 32,613,027 | 3,509,823 | 156,359 | 525,263 |
| Additional inventory costs (section 263A) | * 15,919 | * 17,751 | 203,354 | 3,263,123 | 233,650 | 76,020 | * 3,065 |
| Other costs | 2,751,289 | 2,238,404 | 7,795,334 | 270,426,456 | 7,576,481 | 1,207,104 | 687,084 |
| Less: Inventory, end of year | 111,287 | 87,816 | 479,840 | 63,255,408 | 7,196,945 | 2,713,593 | 747,525 |
| Salaries and wages | 816,305 | 731,720 | 1,735,037 | 31,118,895 | 2,404,870 | 1,838,488 | 233,824 |
| Guaranteed payments to partners | 53,567 | 599,173 | 244,896 | 1,217,610 | 104,257 | * 22,507 | * 13,117 |
| Rent paid | 108,829 | 121,580 | 319,514 | 4,174,237 | 356,261 | 378,414 | 33,642 |
| Interest paid | 71,060 | 53,342 | 203,403 | 14,614,794 | 685,125 | 407,723 | 90,088 |
| Taxes and licenses | 132,368 | 130,814 | 256,737 | 8,530,192 | 318,646 | 271,383 | 26,306 |
| Bad debts | 16,849 | 35,165 | 42,372 | 1,725,138 | 52,603 | 8,676 | 19,912 |
| Repairs and maintenance | 32,463 | 30,080 | 125,144 | 2,705,054 | 318,351 | 116,126 | 11,349 |
| Depreciation | 92,113 | 100,365 | 661,901 | 19,991,785 | 759,128 | 524,566 | 26,740 |
| Depletion | 0 | 0 | 0 | 282,296 | 0 | 0 | 0 |
| Retirement plans, etc. | 17,524 | 3,933 | 10,533 | 2,913,791 | 83,192 | 168,839 | 6,735 |
| Employee benefit programs | 120,196 | 27,419 | 122,070 | 5,088,419 | 324,213 | 194,659 | 22,977 |
| Ordinary loss from other partnerships and fiduciaries | 9,118 | 3,564 | * 1,572 | 1,234,384 | 111,808 | * 161,884 | * 2,038 |
| Farm net loss | 0 | 0 | 0 | * 15,793 | 2,193 | * 13,600 | 0 |
| Net loss, noncapital assets | * 1,435 | 0 | 754 | 122,200 | 4,430 | * 1,171 | 3 |
| Other deductions | 1,054,431 | 964,431 | 2,911,401 | 79,667,883 | 7,185,727 | 3,347,249 | 491,416 |
| Ordinary business income (loss) | 870,936 | 560,377 | 1,514,658 | 22,604,681 | 2,535,791 | 673,666 | -190,521 |
| Net income | 979,580 | 808,749 | 2,393,007 | 58,003,556 | 3,521,985 | 1,113,168 | 75,053 |
| Loss | 108,644 | 248,372 | 878,349 | 35,398,875 | 986,194 | 439,502 | 265,574 |
| Portfolio income (loss) distributed directly to partners | 8,122 | -30,157 | 53,530 | 14,880,341 | 673,650 | 531,101 | -11,088 |
| Interest income | 7,448 | 7,809 | 43,068 | 5,728,610 | 199,877 | 287,993 | 3,779 |
| Dividend income | 372 | * 613 | 3,799 | 5,425,339 | 355,613 | 159,658 | 322 |
| Royalties | 0 | 0 | * 41 | 2,233,833 | 110,477 | * 13,823 | * 16,326 |
| Net short-term capital gain (loss) | 5 | * -823 | * -1,893 | 43,753 | -17 | * 14,937 | -200 |
| Net long-term capital gain (loss) | 297 | * -37,756 | * 8,514 | 1,448,805 | 7,700 | * 54,690 | -31,315 |
| Net rental real estate income (loss) | * 308 | * -15,548 | * 2,515 | 34,950 | 2,909 | * 3,247 | * 1,789 |
| Net income | * 343 | 0 | * 3,714 | 39,717 | 3,488 | * 4,587 | * 1,789 |
| Loss | * 35 | * 15,548 | * 1,199 | 4,767 | * 579 | * 1,341 | 0 |
| Other net rental income (loss) | 0 | 0 | 0 | 933,444 | 2,220 | 255,780 | 0 |
| Net income | 0 | 0 | 0 | 942,853 | 2,488 | 255,780 | 0 |
| Loss | 0 | 0 | 0 | 9,409 | 268 | 0 | 0 |
| Total net income (loss) [2] | 879,065 | 553,250 | 1,564,083 | 36,960,857 | 3,206,887 | 1,394,166 | -168,305 |
| Net income | 987,141 | 813,153 | 2,423,647 | 70,611,781 | 4,153,792 | 1,704,410 | 76,769 |
| Loss | 108,076 | 259,902 | 859,564 | 33,650,924 | 946,905 | 310,244 | 245,074 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|-------------------------|--|----------------------------|---------------------|---|---|------------------------|
| | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing | Chemical manufacturing |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| Number of partnerships | 2,339 | * 112 | 2,532 | 464 | 6,338 | 603 | 4,235 |
| Number of partners | 7,588 | * 567 | 7,270 | 1,739 | 16,854 | 125,110 | 149,247 |
| Total assets | 2,493,196 | * 648,010 | 6,454,985 | 42,187,857 | 3,711,646 | 139,872,117 | 147,721,708 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 5,063,934 | * 420,471 | 11,402,135 | 25,495,258 | 6,436,858 | 405,509,869 | 186,773,095 |
| Business receipts | 4,942,194 | * 420,254 | 10,769,593 | 25,115,131 | 6,391,775 | 401,424,057 | 179,420,217 |
| Ordinary income from other partnerships and fiduciaries | 1,715 | 0 | 383 | 3,653 | 384 | 1,049,224 | 3,384,939 |
| Farm net profit | 0 | 0 | 47 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 99 | 0 | 513,684 | 11,899 | 6,554 | 689,867 | 36,570 |
| Other income | 119,926 | 216 | 118,428 | 364,574 | 38,145 | 2,346,721 | 3,931,370 |
| Total deductions | 5,163,266 | * 443,175 | 11,815,866 | 25,201,978 | 6,712,802 | 396,012,770 | 170,474,694 |
| Cost of good sold [1] | 3,220,947 | * 368,166 | 9,087,905 | 21,329,563 | 3,221,088 | 366,036,371 | 138,380,569 |
| Inventory, beginning of year | 659,086 | * 45,359 | 1,935,562 | 2,618,117 | 311,882 | 8,419,984 | 9,313,273 |
| Purchases | 2,565,649 | * 308,997 | 6,110,661 | 10,524,326 | 1,667,251 | 219,614,391 | 73,381,507 |
| Cost of labor | 235,238 | * 45,580 | 858,734 | 2,814,188 | 611,875 | 612,229 | 2,033,351 |
| Additional inventory costs (section 263A) | 62,430 | 0 | 78,806 | 920,331 | 18,050 | 548,044 | 570,717 |
| Other costs | 458,368 | * 20,816 | 1,630,954 | 7,181,757 | 862,547 | 145,093,717 | 62,879,750 |
| Less: Inventory, end of year | 759,825 | * 52,585 | 1,526,813 | 2,729,156 | 250,518 | 8,251,994 | 9,798,029 |
| Salaries and wages | 569,711 | * 12,836 | 750,775 | 882,660 | 1,087,781 | 1,681,398 | 5,104,266 |
| Guaranteed payments to partners | 15,307 | 0 | 38,623 | * 35,061 | 234,203 | * 85,142 | 49,371 |
| Rent paid | 118,348 | * 1,946 | 118,753 | 100,637 | 157,203 | 408,917 | 457,869 |
| Interest paid | 148,293 | * 480 | 226,827 | 1,016,096 | 90,726 | 1,176,697 | 1,866,630 |
| Taxes and licenses | 46,006 | * 927 | 109,755 | 70,379 | 134,852 | 4,787,561 | 584,192 |
| Bad debts | 12,922 | * 12,551 | 12,345 | 23,334 | 8,751 | 36,028 | 39,834 |
| Repairs and maintenance | 12,065 | * 35 | 63,162 | 119,620 | 61,350 | 520,168 | 670,343 |
| Depreciation | 44,435 | * 90 | 283,141 | 153,298 | 268,094 | 3,115,793 | 2,245,826 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 83 | 252,558 |
| Retirement plans, etc. | 5,757 | 490 | 10,342 | 23,281 | 11,224 | 972,509 | 394,855 |
| Employee benefit programs | 31,604 | * 426 | 90,703 | 57,307 | 96,912 | 196,768 | 450,975 |
| Ordinary loss from other partnerships and fiduciaries | * 2,710 | 0 | * 127,297 | * 61,795 | * 733 | 134,226 | 423,638 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 25 | 0 | * 52 | * 2,026 | * 242 | 14,441 | 13,390 |
| Other deductions | 935,134 | * 45,228 | 896,187 | 1,326,923 | 1,339,642 | 16,846,669 | 19,540,378 |
| Ordinary business income (loss) | -99,332 | * -22,704 | -413,731 | 293,280 | -275,944 | 9,497,099 | 16,298,402 |
| Net income | 226,484 | * 29,203 | 504,255 | 748,074 | 515,460 | 12,316,005 | 21,733,237 |
| Loss | 325,815 | * 51,907 | 917,986 | 454,794 | 791,404 | 2,818,906 | 5,434,835 |
| Portfolio income (loss) distributed directly to partners | 376,261 | * 20 | 78,594 | 722,935 | 17,840 | 6,301,270 | 2,405,832 |
| Interest income | 44,663 | * 20 | 21,487 | 710,596 | 14,263 | 1,607,637 | 978,631 |
| Dividend income | 0 | 0 | * 3,833 | 91 | * 1,365 | 4,098,042 | 404,350 |
| Royalties | * 9,376 | 0 | 37 | 5,556 | 0 | 5,775 | 973,808 |
| Net short-term capital gain (loss) | 0 | 0 | * 45,967 | -1,776 | 0 | 136 | * 93 |
| Net long-term capital gain (loss) | * 322,222 | 0 | * 7,269 | 8,467 | * 2,212 | 589,680 | 48,949 |
| Net rental real estate income (loss) | 24 | 0 | * 495 | * 298 | * -634 | * 3,260 | 1,964 |
| Net income | 24 | 0 | * 623 | * 300 | 0 | * 3,260 | 2,075 |
| Loss | 0 | 0 | 128 | 3 | * 634 | 0 | 111 |
| Other net rental income (loss) | 0 | 0 | 453 | * 3,394 | 0 | 317,866 | 10,749 |
| Net income | 0 | 0 | 453 | * 3,428 | 0 | 317,866 | 10,749 |
| Loss | 0 | 0 | 0 | 34 | 0 | 0 | 0 |
| Total net income (loss) [2] | -45,268 | * -22,684 | -387,425 | 1,013,216 | -260,950 | 15,529,678 | 18,667,904 |
| Net income | 276,445 | * 29,223 | 527,064 | 1,459,248 | 520,762 | 18,174,410 | 23,806,086 |
| Loss | 321,714 | * 51,907 | 914,489 | 446,032 | 781,712 | 2,644,731 | 5,138,182 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|--|--|-----------------------------|---|-------------------------|---|---|
| | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal products manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance and component manufacturing |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| Number of partnerships | 2,687 | 1,148 | 493 | 7,336 | 2,242 | 4,440 | 809 |
| Number of partners | 12,194 | 3,623 | 2,120 | 17,922 | 9,204 | 27,234 | 3,120 |
| Total assets | 16,020,574 | 8,287,922 | 17,288,321 | 15,000,926 | 17,635,619 | 27,377,152 | 3,711,762 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 18,064,236 | 10,395,137 | 30,566,424 | 23,823,197 | 20,936,733 | 19,411,040 | 4,709,996 |
| Business receipts | 17,867,719 | 10,202,004 | 30,369,370 | 23,575,821 | 20,629,175 | 18,920,609 | 4,368,653 |
| Ordinary income from other partnerships and fiduciaries | 13,560 | * 78,417 | * 30,218 | * 33,992 | * 8,498 | * 4,185 | * 277,762 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 15,969 | 10,683 | 2,808 | 15,776 | 34,087 | 6,067 | 2,615 |
| Other income | 166,988 | 104,033 | 164,027 | 197,608 | 264,972 | 480,179 | 60,966 |
| Total deductions | 18,227,428 | 10,073,518 | 29,186,397 | 22,552,646 | 20,440,182 | 19,372,516 | 4,225,416 |
| Cost of good sold [1] | 14,508,381 | 7,643,475 | 26,389,724 | 18,025,909 | 15,566,040 | 13,283,763 | 3,122,983 |
| Inventory, beginning of year | 1,654,190 | 782,268 | 2,871,811 | 2,542,178 | 3,026,491 | 1,274,215 | 587,127 |
| Purchases | 9,321,630 | 4,021,360 | 20,326,356 | 11,399,590 | 11,091,205 | 8,229,927 | 1,679,347 |
| Cost of labor | 1,604,918 | 1,022,627 | 1,388,994 | 2,342,899 | 1,688,409 | 2,109,584 | 349,948 |
| Additional inventory costs (section 263A) | 102,430 | 61,734 | 68,410 | 99,611 | 51,977 | -22,655 | 77,432 |
| Other costs | 3,623,742 | 2,787,871 | 4,921,434 | 4,188,531 | 3,164,123 | 3,895,365 | 1,034,454 |
| Less: Inventory, end of year | 1,798,529 | 1,032,385 | 3,187,280 | 2,546,900 | 3,456,166 | 2,202,671 | 605,326 |
| Salaries and wages | 808,167 | 507,692 | 428,150 | 1,123,427 | 1,554,383 | 2,213,413 | 303,852 |
| Guaranteed payments to partners | 31,524 | * 38,985 | 36,154 | 195,297 | 75,651 | * 61,542 | * 37,009 |
| Rent paid | 78,009 | 149,413 | 52,506 | 175,178 | 148,725 | 154,202 | 44,188 |
| Interest paid | 497,643 | 133,972 | 337,477 | 567,050 | 276,412 | 261,006 | 55,862 |
| Taxes and licenses | 92,151 | 95,473 | 73,887 | 182,851 | 202,485 | 112,961 | 36,480 |
| Bad debts | 21,761 | 33,981 | 14,240 | 36,741 | 31,508 | 23,022 | 4,171 |
| Repairs and maintenance | 73,326 | 86,964 | 73,478 | 75,460 | 67,802 | 98,447 | 12,883 |
| Depreciation | 216,303 | 252,042 | 181,758 | 243,533 | 251,785 | 370,577 | 59,283 |
| Depletion | 0 | 29,655 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 22,608 | 13,014 | 46,712 | 61,197 | 49,035 | 123,002 | 17,720 |
| Employee benefit programs | 296,444 | 68,322 | 57,211 | 151,511 | 191,240 | 278,409 | 21,905 |
| Ordinary loss from other partnerships and fiduciaries | * 12,604 | * 18,861 | * 96,861 | 1,181 | * 25,115 | * 2,911 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 13,049 | * 1,675 | * 27,103 | 945 | 3,409 | * 1,998 | * 5,434 |
| Other deductions | 1,555,457 | 999,994 | 1,371,135 | 1,712,366 | 1,996,592 | 2,387,263 | 503,646 |
| Ordinary business income (loss) | -163,192 | 321,619 | 1,380,026 | 1,270,550 | 496,551 | 38,524 | 484,580 |
| Net income | 615,831 | 750,732 | 2,432,227 | 2,112,265 | 1,437,755 | 859,165 | 590,524 |
| Loss | 779,023 | 429,112 | 1,052,201 | 841,714 | 941,204 | 820,641 | 105,943 |
| Portfolio income (loss) distributed directly to partners | 196,713 | 89,516 | 120,936 | 201,005 | 391,114 | 352,479 | 64,210 |
| Interest income | 107,643 | 22,153 | 74,655 | 181,585 | 161,072 | 151,226 | 16,967 |
| Dividend income | 40,078 | * 311 | 44,462 | 10,491 | 41,853 | * 38,768 | * 6,520 |
| Royalties | * 25,356 | 0 | * 476 | * 7,232 | 151,775 | * 23,129 | 2,601 |
| Net short-term capital gain (loss) | * -30 | -48 | 1,302 | * -3 | 250 | * 1,725 | * -10,581 |
| Net long-term capital gain (loss) | * 23,666 | * 67,100 | 41 | * 1,700 | 36,165 | * 137,631 | 48,703 |
| Net rental real estate income (loss) | * 3,289 | * 729 | * 1,709 | 11,294 | * 1,565 | 0 | * 2,607 |
| Net income | * 3,289 | * 1,122 | * 1,712 | 11,294 | * 1,569 | 0 | * 2,607 |
| Loss | 0 | * 392 | 3 | 0 | 3 | 0 | 0 |
| Other net rental income (loss) | 155 | 63 | * 18,083 | * 1,334 | * 248,759 | -814 | 0 |
| Net income | 155 | 63 | * 18,104 | * 1,540 | * 256,434 | 0 | 0 |
| Loss | 0 | 0 | 21 | 206 | * 7,675 | 814 | 0 |
| Total net income (loss) [2] | 13,328 | 344,876 | 1,519,412 | 1,482,487 | 1,101,575 | 250,833 | 513,275 |
| Net income | 670,160 | 771,513 | 2,466,763 | 2,311,744 | 1,778,284 | 1,022,021 | 609,856 |
| Loss | 656,831 | 426,637 | 947,351 | 829,257 | 676,709 | 771,188 | 96,582 |

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Manufacturing—continued | | | Wholesale trade | | | |
|---|--|---|-----------------------------|--------------------|-------------------------------------|--|---|
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | Total | Merchant wholesalers, durable goods | Merchant wholesalers, nondurable goods | Wholesale electronic markets and agents and brokers |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| Number of partnerships | 546 | 1,861 | 3,355 | 61,746 | 31,060 | 22,465 | 8,221 |
| Number of partners | 2,555 | 9,211 | 19,187 | 348,124 | 87,741 | 226,555 | 33,828 |
| Total assets | 274,815,851 | 1,748,581 | 37,251,141 | 191,563,577 | 77,757,613 | 110,367,932 | 3,438,032 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 147,594,713 | 3,440,421 | 27,747,706 | 665,566,083 | 161,452,117 | 489,583,432 | 14,530,534 |
| Business receipts | 133,997,521 | 3,428,714 | 27,363,778 | 658,797,748 | 158,219,289 | 486,230,792 | 14,347,667 |
| Ordinary income from other partnerships and fiduciaries | 606,381 | * 3,488 | * 194,504 | 1,453,008 | 384,882 | 1,067,209 | 907 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 1,201,573 | * 49 | 16,398 | 273,041 | 162,933 | 109,712 | * 396 |
| Other income | 11,789,239 | * 8,171 | 173,026 | 5,042,286 | 2,685,003 | 2,175,720 | 181,564 |
| Total deductions | 160,118,253 | 3,497,505 | 24,687,067 | 651,115,311 | 151,932,278 | 485,305,809 | 13,877,224 |
| Cost of good sold [1] | 117,603,482 | 2,461,500 | 15,697,374 | 584,782,904 | 125,878,109 | 447,584,621 | 11,320,174 |
| Inventory, beginning of year | 9,292,712 | 280,735 | 3,341,441 | 37,690,833 | 18,598,842 | 18,857,569 | 234,422 |
| Purchases | 95,784,364 | 1,522,042 | 9,711,792 | 521,003,908 | 118,559,635 | 394,295,695 | 8,148,578 |
| Cost of labor | 7,219,011 | 517,693 | 2,966,305 | 2,993,381 | 1,758,780 | 1,224,972 | * 9,629 |
| Additional inventory costs (section 263A) | 167,805 | * 3,784 | 141,482 | 1,150,553 | 517,607 | 628,506 | * 4,441 |
| Other costs | 15,536,787 | 478,121 | 3,197,450 | 59,928,658 | 6,643,218 | 50,082,456 | 3,202,983 |
| Less: Inventory, end of year | 10,397,198 | 340,874 | 3,661,095 | 39,030,051 | 20,199,973 | 18,550,199 | 279,879 |
| Salaries and wages | 6,438,986 | 296,218 | 2,877,998 | 19,710,264 | 8,096,678 | 11,021,295 | 592,290 |
| Guaranteed payments to partners | 47,285 | * 21,129 | 75,448 | 1,251,998 | 756,966 | 460,429 | 34,603 |
| Rent paid | 870,725 | 51,086 | 318,215 | 2,872,663 | 1,365,385 | 1,434,683 | 72,595 |
| Interest paid | 6,318,197 | 56,034 | 402,456 | 3,557,857 | 1,603,552 | 1,880,337 | 73,968 |
| Taxes and licenses | 1,077,703 | 30,859 | 275,333 | 2,473,235 | 1,091,214 | 1,329,572 | 52,449 |
| Bad debts | 1,283,004 | * 9,999 | 39,757 | 581,513 | 310,256 | 262,444 | 8,814 |
| Repairs and maintenance | 247,590 | 17,707 | 58,828 | 899,545 | 364,436 | 524,418 | 10,691 |
| Depreciation | 10,358,973 | 30,558 | 605,863 | 2,755,625 | 855,487 | 1,853,960 | 46,178 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 863,206 | * 388 | 39,685 | 789,384 | 172,330 | 584,283 | 32,772 |
| Employee benefit programs | 2,348,578 | * 16,917 | 191,339 | 1,771,166 | 693,728 | 1,031,623 | 45,815 |
| Ordinary loss from other partnerships and fiduciaries | 47,719 | 0 | * 3,004 | 220,685 | 103,958 | 97,209 | * 19,518 |
| Farm net loss | 0 | 0 | 0 | 15,190 | 0 | 15,190 | 0 |
| Net loss, noncapital assets | 31,371 | * 368 | * 1,070 | 118,956 | 105,472 | 12,153 | 1,331 |
| Other deductions | 12,581,435 | 504,742 | 4,100,699 | 29,314,324 | 10,534,708 | 17,213,591 | 1,566,025 |
| Ordinary business income (loss) | -12,523,540 | -57,083 | 3,060,639 | 14,450,772 | 9,519,839 | 4,277,623 | 653,310 |
| Net income | 4,396,700 | * 221,854 | 3,803,581 | 21,621,865 | 11,887,626 | 8,883,796 | 850,443 |
| Loss | 16,920,240 | 278,937 | 742,942 | 7,171,092 | 2,367,787 | 4,606,173 | 197,132 |
| Portfolio income (loss) distributed directly to partners | 845,048 | * 2,188 | 1,520,717 | 1,317,533 | 352,764 | 921,424 | 43,345 |
| Interest income | 657,737 | * 1,098 | 485,527 | 711,856 | 294,258 | 378,847 | 38,752 |
| Dividend income | 68,416 | 1,088 | * 150,078 | 208,510 | 65,085 | 138,778 | * 4,647 |
| Royalties | 128,642 | 0 | 759,444 | 25,030 | 20,606 | 4,424 | 0 |
| Net short-term capital gain (loss) | -7,988 | 0 | * -15 | -18,881 | -28,849 | 10,050 | * -82 |
| Net long-term capital gain (loss) | -1,759 | 2 | 125,683 | 391,018 | 1,665 | 389,325 | * 29 |
| Net rental real estate income (loss) | 644 | * 116 | * -355 | 6,941 | 1,178 | 5,127 | * 636 |
| Net income | 1,531 | * 116 | * 331 | 18,763 | 5,317 | 12,782 | * 665 |
| Loss | 887 | 0 | * 686 | 11,822 | * 4,139 | 7,654 | 29 |
| Other net rental income (loss) | 75,404 | 0 | 0 | 28,967 | -472 | 29,439 | 0 |
| Net income | * 75,794 | 0 | 0 | 41,934 | 11,699 | 30,235 | 0 |
| Loss | 391 | 0 | 0 | * 12,967 | 12,171 | 796 | 0 |
| Total net income (loss) [2] | -11,592,698 | -54,781 | 4,455,333 | 15,432,077 | 9,900,492 | 4,834,239 | 697,345 |
| Net income | 4,835,162 | * 222,952 | 5,195,117 | 22,443,103 | 12,232,730 | 9,320,307 | 890,066 |
| Loss | 16,427,861 | 277,733 | 739,784 | 7,011,027 | 2,332,238 | 4,486,068 | 192,721 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Retail trade | | | | | | |
|---|--------------------|---------------------------------|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|
| | 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 |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| Number of partnerships | 175,275 | 21,138 | 4,168 | 5,162 | 5,465 | 20,405 | 4,533 |
| Number of partners | 524,096 | 52,261 | 9,863 | 11,732 | 14,559 | 52,560 | 45,756 |
| Total assets | 135,885,608 | 38,044,662 | 4,270,227 | 2,975,034 | 3,059,077 | 29,658,747 | 3,901,086 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 411,769,177 | 112,457,279 | 10,461,115 | 6,858,516 | 9,456,065 | 104,204,560 | 12,503,122 |
| Business receipts | 401,909,503 | 109,933,467 | 10,256,046 | 6,832,040 | 9,371,048 | 99,665,654 | 12,432,385 |
| Ordinary income from other partnerships and fiduciaries | 1,216,323 | * 1,483 | 36 | 0 | 725 | 686,781 | * 4,458 |
| Farm net profit | * 2,805 | 0 | 0 | 0 | * 1,421 | 0 | 0 |
| Net gain, noncapital assets | 272,189 | 64,903 | * 1,084 | * 29 | 1,332 | 50,039 | * 211 |
| Other income | 8,368,358 | 2,457,425 | 203,949 | 26,446 | 81,539 | 3,802,085 | 66,068 |
| Total deductions | 410,424,971 | 112,778,934 | 10,166,363 | 6,829,053 | 9,192,461 | 104,711,462 | 12,368,838 |
| Cost of good sold [1] | 322,246,595 | 94,998,547 | 6,070,485 | 4,943,726 | 6,656,390 | 78,485,881 | 8,177,997 |
| Inventory, beginning of year | 41,520,040 | 20,799,147 | 1,196,765 | 443,506 | 1,254,635 | 5,326,841 | 1,031,879 |
| Purchases | 309,361,729 | 92,601,272 | 5,064,596 | 4,711,001 | 6,170,818 | 76,140,350 | 7,101,400 |
| Cost of labor | 3,514,872 | 923,480 | 426,180 | * 107,477 | 184,207 | 943,948 | * 14,114 |
| Additional inventory costs (section 263A) | 994,628 | 508,844 | 58,635 | * 17,643 | * 5,228 | 129,085 | 4,697 |
| Other costs | 9,127,144 | 1,145,686 | 416,603 | 142,614 | 304,172 | 1,362,875 | 1,178,247 |
| Less: Inventory, end of year | 42,271,818 | 20,979,882 | 1,092,295 | 478,516 | 1,262,671 | 5,417,219 | 1,152,339 |
| Salaries and wages | 27,272,286 | 6,333,755 | 1,206,849 | 481,358 | 952,643 | 8,878,397 | 1,330,572 |
| Guaranteed payments to partners | 1,433,007 | 283,442 | 46,281 | 82,635 | 51,543 | 248,781 | 185,028 |
| Rent paid | 8,632,231 | 1,531,538 | 612,933 | 245,655 | 275,399 | 2,046,164 | 396,882 |
| Interest paid | 3,631,760 | 1,014,253 | 87,028 | 40,091 | 73,426 | 860,438 | 178,552 |
| Taxes and licenses | 3,810,433 | 961,332 | 174,318 | 69,778 | 135,443 | 996,127 | 167,230 |
| Bad debts | 462,509 | 86,010 | 14,239 | 5,278 | 24,337 | 67,217 | 18,214 |
| Repairs and maintenance | 1,635,593 | 213,801 | 49,158 | 13,121 | 50,095 | 648,691 | 40,029 |
| Depreciation | 4,750,637 | 641,162 | 116,323 | 36,429 | 113,506 | 1,654,292 | 91,201 |
| Depletion | * 76 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 330,589 | 31,514 | 7,203 | * 1,297 | 10,137 | 181,702 | 8,126 |
| Employee benefit programs | 1,629,484 | 468,752 | 43,396 | 22,906 | 48,575 | 611,757 | 73,662 |
| Ordinary loss from other partnerships and fiduciaries | 148,376 | 66,003 | 1,509 | * 122 | 4 | * 5,566 | * 31,904 |
| Farm net loss | * 9,955 | 0 | 0 | 0 | 0 | * 9,955 | 0 |
| Net loss, noncapital assets | 131,044 | 7,387 | 12,802 | * 4,126 | * 212 | 44,334 | * 3,923 |
| Other deductions | 34,300,395 | 6,141,437 | 1,723,840 | 882,533 | 800,750 | 9,972,162 | 1,665,517 |
| Ordinary business income (loss) | 1,344,206 | -321,655 | 294,752 | 29,462 | 263,604 | -506,903 | 134,285 |
| Net income | 9,276,968 | 1,293,777 | 534,469 | 276,151 | 433,868 | 1,200,539 | 505,432 |
| Loss | 7,932,762 | 1,615,432 | 239,717 | 246,688 | 170,264 | 1,707,442 | 371,148 |
| Portfolio income (loss) distributed directly to partners | 846,990 | 215,899 | 10,041 | 5,869 | 12,459 | 249,737 | 5,411 |
| Interest income | 587,302 | 117,599 | 10,545 | 4,998 | 6,037 | 244,618 | 5,376 |
| Dividend income | 164,603 | 2,519 | 11 | * 1,103 | * 1,896 | 142,833 | * 36 |
| Royalties | * 3,839 | * 37 | 0 | 0 | 0 | 2 | 0 |
| Net short-term capital gain (loss) | -86,338 | * -9,460 | -7 | * -8 | * -662 | 7,290 | 0 |
| Net long-term capital gain (loss) | 177,584 | 105,205 | -508 | * -225 | * 5,189 | -145,006 | 0 |
| Net rental real estate income (loss) | 270,512 | -1,455 | * 4,571 | * -27,717 | * 537 | 162,258 | * 189 |
| Net income | 340,886 | 5,082 | * 11,788 | 0 | * 537 | 163,105 | * 189 |
| Loss | 70,374 | * 6,536 | * 7,216 | * 27,717 | 0 | * 847 | 0 |
| Other net rental income (loss) | 25,215 | 1,067 | 605 | 20 | 0 | 7,955 | 0 |
| Net income | 54,354 | * 1,482 | 605 | 20 | 0 | 7,955 | 0 |
| Loss | * 29,139 | * 416 | 0 | 0 | 0 | 0 | 0 |
| Total net income (loss) [2] | 2,395,677 | -201,888 | 310,484 | 7,866 | 272,075 | 50,763 | 139,885 |
| Net income | 9,907,894 | 1,372,964 | 547,041 | 279,553 | 439,731 | 1,438,495 | 510,590 |
| Loss | 7,512,216 | 1,574,852 | 236,557 | 271,687 | 167,656 | 1,387,732 | 370,705 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—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 |
| | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| Number of partnerships | 7,545 | 17,032 | 15,065 | 4,900 | 36,035 | 33,828 | 50,246 |
| Number of partners | 21,389 | 39,270 | 37,653 | 10,455 | 79,951 | 148,649 | 1,274,881 |
| Total assets | 12,855,358 | 9,315,563 | 2,154,111 | 4,414,847 | 8,131,589 | 17,105,309 | 257,191,838 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 75,325,927 | 12,542,655 | 4,057,534 | 11,332,888 | 17,674,679 | 34,894,838 | 155,481,828 |
| Business receipts | 74,863,844 | 12,140,384 | 4,004,244 | 11,086,762 | 17,313,241 | 34,010,387 | 149,903,139 |
| Ordinary income from other partnerships and fiduciaries | 13,379 | * 93,338 | * 2,880 | 12,574 | 17,832 | * 382,836 | 2,362,672 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | * 1,384 | 0 |
| Net gain, noncapital assets | 122,992 | * 547 | * 961 | 2,581 | 6,134 | 21,375 | 781,063 |
| Other income | 325,711 | 308,386 | * 49,449 | 230,972 | 337,472 | 478,855 | 2,434,954 |
| Total deductions | 74,840,426 | 12,777,476 | 4,074,212 | 11,693,941 | 17,606,069 | 33,385,736 | 151,496,387 |
| Cost of good sold [1] | 68,865,107 | 7,312,381 | 2,343,051 | 7,343,198 | 12,081,733 | 24,968,099 | 99,372,948 |
| Inventory, beginning of year | 915,979 | 2,355,502 | 760,793 | 1,934,431 | 3,658,861 | 1,841,701 | 2,825,940 |
| Purchases | 67,761,263 | 7,283,030 | 2,469,250 | 6,976,354 | 11,017,630 | 22,064,767 | 64,660,750 |
| Cost of labor | 302,781 | * 151,425 | * 8,085 | * 5,388 | 203,012 | 244,775 | 3,397,868 |
| Additional inventory costs (section 263A) | 36,495 | 48,546 | * 10,265 | * 33,145 | 40,014 | 102,030 | 236,016 |
| Other costs | 683,329 | 320,266 | 117,687 | 69,930 | 890,442 | 2,495,294 | 31,884,306 |
| Less: Inventory, end of year | 834,739 | 2,846,387 | 1,023,028 | 1,676,049 | 3,728,226 | 1,780,468 | 3,675,286 |
| Salaries and wages | 1,558,906 | 1,528,918 | 480,665 | 1,227,315 | 1,364,099 | 1,928,809 | 7,707,234 |
| Guaranteed payments to partners | 18,893 | 80,928 | * 17,586 | 81,382 | 204,050 | 132,460 | 703,542 |
| Rent paid | 490,153 | 911,695 | 326,525 | 676,562 | 795,334 | 323,389 | 2,144,119 |
| Interest paid | 514,595 | 158,886 | 51,681 | 137,587 | 211,768 | 303,456 | 4,055,713 |
| Taxes and licenses | 389,171 | 180,829 | 72,412 | 191,278 | 228,249 | 244,268 | 1,665,799 |
| Bad debts | 15,944 | 27,546 | 31,366 | 25,154 | 9,899 | 137,305 | 299,881 |
| Repairs and maintenance | 230,208 | 60,131 | 14,666 | 85,747 | 68,801 | 161,144 | 1,602,774 |
| Depreciation | 830,035 | 227,207 | 103,704 | 224,986 | 285,878 | 425,914 | 8,682,828 |
| Depletion | * 76 | 0 | 0 | 0 | 0 | 0 | * 9,805 |
| Retirement plans, etc. | 7,599 | 25,628 | * 138 | * 10,762 | 11,264 | 35,219 | 190,462 |
| Employee benefit programs | 36,099 | 50,847 | 18,544 | 38,380 | 59,329 | 157,239 | 709,751 |
| Ordinary loss from other partnerships and fiduciaries | * 2,138 | 0 | 179 | 11,461 | * 27,526 | * 1,963 | 2,131,254 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 1,035 |
| Net loss, noncapital assets | 10,359 | * 8,836 | * 3,248 | 31,969 | * 849 | 2,999 | 155,929 |
| Other deductions | 1,871,143 | 2,203,644 | 610,448 | 1,608,158 | 2,257,290 | 4,563,472 | 22,063,314 |
| Ordinary business income (loss) | 485,501 | -234,821 | -16,678 | -361,053 | 68,609 | 1,509,102 | 3,985,441 |
| Net income | 951,130 | 550,510 | 247,580 | 199,191 | 940,654 | 2,143,668 | 11,220,922 |
| Loss | 465,629 | 785,331 | 264,258 | 560,244 | 872,044 | 634,565 | 7,235,481 |
| Portfolio income (loss) distributed directly to partners | 42,562 | 16,962 | 2,973 | 13,710 | -26,649 | 298,016 | 974,529 |
| Interest income | 40,207 | 12,733 | 2,973 | 13,685 | 20,306 | 108,226 | 718,660 |
| Dividend income | 499 | * 4,390 | 0 | 26 | 2,999 | 8,291 | 359,582 |
| Royalties | 0 | 0 | 0 | 0 | * 3,779 | 21 | * 542 |
| Net short-term capital gain (loss) | * -5,729 | -161 | 0 | 0 | * -77,266 | -335 | -56,463 |
| Net long-term capital gain (loss) | 7,585 | 0 | 0 | -1 | * 23,532 | 181,813 | -47,793 |
| Net rental real estate income (loss) | 90,010 | * 32,152 | 0 | * -15,011 | 24,914 | * 64 | 6,517 |
| Net income | 95,084 | * 33,760 | 0 | 305 | * 30,972 | * 64 | 38,143 |
| Loss | 5,074 | * 1,608 | 0 | * 15,316 | 6,059 | 0 | * 31,626 |
| Other net rental income (loss) | -21,905 | 1,035 | 0 | 0 | * 4,555 | * 31,881 | -177,210 |
| Net income | 6,819 | 1,035 | 0 | 0 | * 4,555 | * 31,881 | 73,078 |
| Loss | * 28,724 | 0 | 0 | 0 | 0 | 0 | * 250,288 |
| Total net income (loss) [2] | 594,312 | -184,511 | -13,705 | -362,352 | 125,163 | 1,657,586 | 4,893,533 |
| Net income | 1,041,955 | 570,895 | 247,905 | 206,181 | 966,089 | 2,286,494 | 12,020,078 |
| Loss | 447,643 | 755,407 | 261,609 | 568,533 | 840,927 | 628,909 | 7,126,545 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Transportation and warehousing—continued | | | | | | |
|---|--|----------------------|----------------------|---|-------------------------|---------------------------------------|---------------------------------------|
| | Air and rail transportation | Water transportation | Truck transportation | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation | Support activities for transportation |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| Number of partnerships | 8,824 | 1,581 | 20,410 | 2,094 | 538 | * 416 | 9,635 |
| Number of partners | 18,782 | 54,999 | 49,381 | 4,952 | 1,086,266 | * 912 | 42,908 |
| Total assets | 9,338,371 | 20,665,347 | 5,679,989 | * 682,004 | 174,489,318 | * 550,591 | 24,233,521 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 6,868,772 | 8,686,243 | 20,775,330 | 1,603,522 | 78,779,416 | * 209,453 | 22,743,371 |
| Business receipts | 6,488,305 | 8,324,026 | 19,470,413 | 1,595,855 | 76,082,620 | * 173,539 | 22,426,086 |
| Ordinary income from other partnerships and fiduciaries | 1,681 | * 15,263 | 954 | 0 | 2,080,989 | 0 | 80,203 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 304,214 | * 138,967 | 76,525 | * 2,580 | 209,740 | 0 | 17,907 |
| Other income | 74,572 | 207,988 | 1,227,438 | * 5,086 | 406,068 | * 35,914 | 219,175 |
| Total deductions | 7,226,836 | 8,428,026 | 20,177,341 | 1,717,940 | 76,256,860 | * 195,730 | 22,449,425 |
| Cost of good sold [1] | 4,278,628 | 3,669,478 | 8,513,818 | * 360,780 | 59,442,248 | * 10,962 | 13,390,035 |
| Inventory, beginning of year | * 84,569 | * 208,262 | 83,898 | 1,116 | 836,279 | * 3,139 | 410,017 |
| Purchases | * 2,966,825 | * 462,567 | 1,903,369 | 0 | 48,044,580 | * 11,077 | 5,019,202 |
| Cost of labor | * 106,891 | 679,429 | 699,116 | * 67,339 | * 46,015 | 0 | 1,692,837 |
| Additional inventory costs (section 263A) | * 1,068 | 0 | * 11,734 | 0 | * 40,683 | 0 | * 141,220 |
| Other costs | 1,998,394 | 2,432,669 | 5,910,125 | * 293,477 | 11,793,581 | 0 | 6,427,602 |
| Less: Inventory, end of year | * 879,120 | * 113,450 | 94,424 | 1,152 | 1,318,890 | * 3,254 | 344,198 |
| Salaries and wages | 337,693 | 648,385 | 2,302,177 | * 430,849 | 546,259 | * 29,563 | 2,382,085 |
| Guaranteed payments to partners | * 5,919 | 13,187 | 264,941 | * 32,936 | * 35,273 | * 4,508 | 313,908 |
| Rent paid | 70,191 | 103,824 | 632,210 | * 63,128 | 243,372 | * 11,361 | 285,677 |
| Interest paid | 229,594 | 388,505 | 213,249 | 52,439 | 2,301,835 | * 4,036 | 583,889 |
| Taxes and licenses | 41,165 | 86,963 | 326,130 | 98,946 | 652,899 | * 3,358 | 269,289 |
| Bad debts | 10,327 | 6,614 | 22,535 | * 34,167 | 168,833 | 0 | 39,087 |
| Repairs and maintenance | 132,311 | 229,871 | 389,357 | 49,007 | 395,069 | * 5,006 | 241,070 |
| Depreciation | 786,570 | 662,532 | 883,195 | 121,694 | 5,156,113 | * 6,027 | 601,379 |
| Depletion | 0 | 0 | * 9,805 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | * 2,779 | 38,820 | 39,141 | * 7,150 | 39,690 | * 131 | 51,234 |
| Employee benefit programs | 18,517 | 135,377 | 77,874 | * 38,352 | 113,176 | 0 | 241,675 |
| Ordinary loss from other partnerships and fiduciaries | 0 | * 619 | * 869 | 0 | 2,028,630 | 0 | * 93,723 |
| Farm net loss | 0 | 1,035 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 120,252 | 804 | * 1,847 | 0 | * 31,483 | 0 | 735 |
| Other deductions | 1,192,888 | 2,442,012 | 6,500,194 | 428,492 | 5,101,979 | * 120,778 | 3,955,638 |
| Ordinary business income (loss) | -358,064 | 258,217 | 597,990 | -114,419 | 2,522,556 | * 13,723 | 293,945 |
| Net income | 610,730 | 650,983 | 935,006 | * 23,716 | 6,310,271 | * 15,402 | 1,524,277 |
| Loss | 968,794 | 392,766 | 337,017 | * 138,135 | 3,787,715 | * 1,679 | 1,230,331 |
| Portfolio income (loss) distributed directly to partners | 13,525 | 206,013 | 69,026 | * 797 | 371,559 | * 287 | 221,685 |
| Interest income | 12,755 | 31,725 | 19,356 | * 179 | 568,988 | * 20 | 50,447 |
| Dividend income | * 437 | * 103,503 | * 456 | * 618 | 209,344 | * 267 | 7,207 |
| Royalties | 78 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net short-term capital gain (loss) | -41 | 513 | -794 | 0 | -64,195 | 0 | * -10,495 |
| Net long-term capital gain (loss) | * 296 | * 70,273 | * 50,008 | 0 | -342,578 | 0 | * 174,526 |
| Net rental real estate income (loss) | * -7,789 | * 678 | * 3,117 | 320 | 0 | 0 | * -9,525 |
| Net income | 1,884 | * 770 | * 3,211 | 320 | 0 | 0 | * 3,360 |
| Loss | * 9,673 | * 93 | * 95 | 0 | 0 | 0 | * 12,885 |
| Other net rental income (loss) | * -241,292 | * 21,401 | * 2,698 | 0 | * 26,721 | * -3 | * -2,602 |
| Net income | 0 | * 23,614 | * 2,698 | 0 | * 26,721 | 0 | * 4,179 |
| Loss | * 241,292 | * 2,213 | 0 | 0 | 0 | * 3 | * 6,780 |
| Total net income (loss) [2] | -593,876 | 415,523 | 623,616 | -113,302 | 3,327,610 | * 14,007 | 339,473 |
| Net income | 605,234 | 766,358 | 958,070 | * 24,149 | 6,833,563 | * 15,686 | 1,573,557 |
| Loss | 1,199,110 | 350,835 | 334,454 | * 137,451 | 3,505,953 | * 1,679 | 1,234,084 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Transportation and warehousing—continued | | Information | | | | |
|---|--|-------------------------|--------------------|---|---|--------------------------------|---------------------|
| | Couriers and messengers | Warehousing and storage | Total | Publishing industries (except internet) | Motion picture and sound recording industries | Broadcasting (except internet) | Tele-communications |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) |
| Number of partnerships | 3,349 | 3,397 | 36,610 | 6,744 | 9,302 | 6,283 | 5,291 |
| Number of partners | 7,214 | 9,466 | 163,933 | 21,479 | 37,828 | 46,880 | 30,977 |
| Total assets | * 219,410 | 21,333,288 | 580,601,635 | 27,408,043 | 32,026,933 | 78,073,762 | 427,630,124 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 1,614,103 | 14,201,619 | 262,165,301 | 17,435,588 | 19,809,592 | 36,839,077 | 173,548,668 |
| Business receipts | 1,614,081 | 13,728,215 | 240,887,705 | 17,019,368 | 18,115,711 | 35,602,843 | 156,111,523 |
| Ordinary income from other partnerships and fiduciaries | 0 | * 183,582 | 11,819,355 | * 71,346 | 521,899 | 398,091 | 10,675,908 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 0 | 31,131 | 325,001 | 1,852 | * 329 | 130,266 | 192,554 |
| Other income | * 22 | 258,691 | 9,133,240 | 343,021 | 1,171,652 | 707,877 | 6,568,683 |
| Total deductions | 1,566,532 | 13,477,696 | 237,969,664 | 17,791,955 | 23,880,641 | 36,603,952 | 147,921,083 |
| Cost of good sold [1] | * 943,818 | 8,763,182 | 55,430,688 | 5,753,399 | 9,010,931 | 3,519,275 | 35,019,397 |
| Inventory, beginning of year | 0 | 1,198,661 | 4,459,512 | 342,018 | 615,302 | * 1,683 | 3,495,147 |
| Purchases | * 4,563 | 6,248,568 | 24,015,930 | 1,461,834 | 1,353,214 | * 43,502 | 20,959,800 |
| Cost of labor | * 38,216 | * 68,023 | 1,189,981 | 680,918 | * 169,498 | * 40,144 | 189,670 |
| Additional inventory costs (section 263A) | 0 | * 41,310 | 526,898 | 16,762 | * -147 | 0 | 350,195 |
| Other costs | * 901,039 | 2,127,418 | 30,222,855 | 3,643,375 | 8,145,598 | 3,434,843 | 13,336,553 |
| Less: Inventory, end of year | 0 | 920,798 | 5,062,135 | 391,579 | 1,298,047 | * 898 | 3,364,032 |
| Salaries and wages | * 184,297 | 845,925 | 23,630,936 | 3,519,639 | 1,704,346 | 3,999,637 | 11,582,240 |
| Guaranteed payments to partners | * 25,810 | * 7,060 | 730,500 | 137,991 | 240,493 | 42,253 | 66,918 |
| Rent paid | * 35,782 | 698,572 | 7,380,409 | 331,474 | 609,997 | 438,320 | 5,671,932 |
| Interest paid | * 5,348 | 276,816 | 10,410,770 | 469,067 | 512,913 | 4,632,610 | 4,236,560 |
| Taxes and licenses | 12,191 | 174,859 | 4,205,641 | 357,837 | 198,811 | 596,387 | 2,748,143 |
| Bad debts | 154 | 18,165 | 2,961,104 | 215,472 | 44,803 | 448,310 | 2,100,265 |
| Repairs and maintenance | * 5,506 | 155,577 | 2,293,274 | 98,214 | 71,642 | 317,466 | 1,693,331 |
| Depreciation | * 5,677 | 459,642 | 25,617,606 | 466,749 | 879,628 | 3,146,067 | 20,741,790 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | * 72 | 11,443 | 1,981,440 | 90,402 | 30,551 | 58,457 | 1,746,686 |
| Employee benefit programs | * 6,344 | 78,436 | 1,944,662 | 403,431 | 63,172 | 284,553 | 1,015,679 |
| Ordinary loss from other partnerships and fiduciaries | 0 | * 7,412 | 1,829,279 | 124,516 | 1,066,036 | 237,253 | 286,875 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 7 | * 801 | 169,852 | 3,612 | * 5,231 | 32,527 | 127,686 |
| Other deductions | 341,526 | 1,979,806 | 99,383,503 | 5,820,152 | 9,442,087 | 18,850,839 | 60,883,581 |
| Ordinary business income (loss) | 47,571 | 723,923 | 24,195,637 | -356,367 | -4,071,049 | 235,125 | 25,627,585 |
| Net income | * 87,370 | 1,063,167 | 39,959,711 | 1,182,469 | 1,790,604 | 4,511,018 | 28,797,307 |
| Loss | * 39,799 | 339,245 | 15,764,074 | 1,538,836 | 5,861,653 | 4,275,892 | 3,169,722 |
| Portfolio income (loss) distributed directly to partners | * 247 | 91,390 | 7,182,879 | 137,064 | 2,658,005 | 937,420 | 3,191,546 |
| Interest income | * 167 | 35,023 | 3,588,519 | 119,153 | 177,205 | 674,479 | 2,546,380 |
| Dividend income | * 80 | * 37,671 | 181,937 | 4,202 | 28,791 | 13,845 | 133,848 |
| Royalties | 0 | 464 | 2,742,940 | 148,616 | 2,379,163 | 20,186 | 155,279 |
| Net short-term capital gain (loss) | 0 | * 18,549 | -50,761 | * -126 | * -56,292 | * 2,872 | * 1,877 |
| Net long-term capital gain (loss) | 0 | * -317 | 720,242 | -134,781 | 129,138 | 226,038 | 354,162 |
| Net rental real estate income (loss) | 0 | * 19,717 | 32,596 | * 11,074 | * 7,013 | * 2,402 | * -2,202 |
| Net income | 0 | * 28,597 | 35,832 | * 11,074 | * 7,694 | * 2,402 | * 352 |
| Loss | 0 | * 8,881 | * 3,236 | 0 | * 681 | 0 | * 2,555 |
| Other net rental income (loss) | 0 | * 15,866 | -63,158 | * 11,958 | * 15,796 | * 4,972 | -122,208 |
| Net income | 0 | * 15,866 | 1,320,771 | * 11,958 | * 15,862 | * 4,972 | 1,261,654 |
| Loss | 0 | 0 | 1,383,929 | 0 | * 66 | 0 | * 1,383,862 |
| Total net income (loss) [2] | 47,818 | 832,664 | 30,678,472 | -61,364 | -1,463,082 | 951,010 | 28,338,681 |
| Net income | * 87,463 | 1,155,998 | 44,380,868 | 1,421,764 | 2,759,586 | 4,971,790 | 31,429,705 |
| Loss | * 39,645 | 323,334 | 13,702,396 | 1,483,128 | 4,222,667 | 4,020,780 | 3,091,024 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Information—continued | | Finance and insurance | | | | |
|---|--------------------------|----------------------------|-----------------------|----------------------------------|--------------------------------------|---|---|
| | Data processing services | Other information services | Total | Depository credit intermediation | Non-depository credit intermediation | Activities related to credit intermediation | Securities, commodity contracts, and other financial investments and related activities |
| | (78) | (79) | (80) | (81) | (82) | (83) | (84) |
| Number of partnerships | 1,864 | 7,124 | 320,584 | * 48 | 25,264 | 2,618 | 242,650 |
| Number of partners | 6,377 | 20,392 | 4,778,999 | * 270 | 128,053 | 7,503 | 3,594,818 |
| Total assets | 7,145,429 | 8,317,342 | 10,399,685,897 | * 29,536,149 | 389,945,138 | 31,936,269 | 8,715,415,775 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 3,319,048 | 11,213,328 | 346,679,864 | * 2,720,119 | 54,128,804 | 6,985,275 | 247,661,636 |
| Business receipts | 2,985,144 | 11,053,116 | 186,011,183 | * 1,596,603 | 14,141,928 | 6,426,393 | 137,816,698 |
| Ordinary income from other partnerships and fiduciaries | * 37,834 | * 114,277 | 30,301,556 | 0 | 126,559 | * 231,372 | 25,234,545 |
| Farm net profit | 0 | 0 | * 3,889 | 0 | 0 | 0 | * 2,452 |
| Net gain, noncapital assets | 0 | 0 | 4,131,649 | 29 | 340,051 | * 2,990 | 3,651,936 |
| Other income | 296,071 | 45,936 | 126,231,587 | * 1,123,487 | 39,520,265 | 324,519 | 80,956,005 |
| Total deductions | 3,043,219 | 8,728,815 | 400,518,307 | * 2,873,742 | 57,056,548 | 5,210,870 | 304,101,338 |
| Cost of good sold [1] | 557,500 | 1,570,186 | 52,617,633 | * 242,006 | 3,644,268 | * 389,840 | 44,481,258 |
| Inventory, beginning of year | 0 | * 5,361 | 5,427,363 | 788 | * 231,781 | 122 | 5,144,778 |
| Purchases | * 25,911 | 171,668 | 42,030,061 | 0 | 3,227,339 | * 87,367 | 37,225,574 |
| Cost of labor | * 47,961 | * 61,791 | 705,317 | 0 | 0 | * 21,769 | 575,605 |
| Additional inventory costs (section 263A) | * 22,745 | * 137,343 | 247,993 | 0 | * 10,638 | * 8,641 | 118,919 |
| Other costs | * 460,884 | 1,201,602 | 8,669,434 | * 241,222 | 407,883 | * 272,073 | 5,564,669 |
| Less: Inventory, end of year | 0 | * 7,579 | 4,607,101 | 4 | * 233,374 | 132 | 4,292,852 |
| Salaries and wages | 773,152 | 2,051,923 | 53,117,659 | 488,552 | 3,463,388 | 651,695 | 44,470,782 |
| Guaranteed payments to partners | * 109,197 | 133,649 | 8,450,978 | 26,003 | 261,039 | * 121,729 | 7,213,641 |
| Rent paid | 65,263 | 263,423 | 4,636,483 | 47,305 | 647,104 | 148,699 | 3,331,674 |
| Interest paid | 116,691 | 442,929 | 60,375,390 | * 868,176 | 15,191,165 | 813,536 | 39,948,883 |
| Taxes and licenses | 57,689 | 246,774 | 3,724,366 | 4,176 | 328,998 | 81,196 | 2,956,282 |
| Bad debts | * 124,568 | 27,686 | 18,613,276 | 510,820 | 15,891,934 | 33,493 | 1,764,952 |
| Repairs and maintenance | 13,961 | 98,659 | 535,967 | 1,969 | 64,060 | 62,973 | 348,566 |
| Depreciation | 67,515 | 315,859 | 3,492,068 | 8,702 | 420,508 | 276,743 | 2,603,666 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | * 10,610 | 44,735 | 1,072,463 | 35,058 | 174,922 | * 525 | 767,309 |
| Employee benefit programs | 44,844 | 132,983 | 2,289,139 | 29,230 | 280,053 | 50,034 | 1,692,347 |
| Ordinary loss from other partnerships and fiduciaries | [3] | * 114,598 | 35,094,042 | 0 | 899,926 | 0 | 30,583,686 |
| Farm net loss | 0 | 0 | 99,530 | 0 | 0 | 0 | 96,439 |
| Net loss, noncapital assets | * 649 | * 147 | 6,308,803 | 440 | 1,087,825 | * 837 | 5,106,693 |
| Other deductions | 1,101,580 | 3,285,264 | 150,090,509 | * 611,307 | 14,701,359 | 2,579,570 | 118,735,160 |
| Ordinary business income (loss) | 275,829 | 2,484,513 | -53,838,442 | * -153,623 | -2,927,744 | 1,774,405 | -56,439,702 |
| Net income | 523,292 | 3,155,022 | 98,681,674 | * 377,785 | 7,692,912 | 2,024,274 | 79,596,728 |
| Loss | 247,462 | 670,509 | 152,520,116 | 531,408 | 10,620,656 | * 249,869 | 136,036,430 |
| Portfolio income (loss) distributed directly to partners | 68,177 | 190,667 | 260,640,440 | * 60,736 | 5,589,670 | 382,586 | 229,809,948 |
| Interest income | 21,901 | 49,401 | 195,082,853 | * 40,066 | 5,894,636 | 129,211 | 159,968,014 |
| Dividend income | 788 | * 463 | 76,315,173 | 5,409 | 237,670 | * 2,089 | 64,942,507 |
| Royalties | * 37,582 | 2,114 | 4,885,026 | 0 | * 38 | 0 | 4,460,875 |
| Net short-term capital gain (loss) | 0 | * 908 | -115,179,667 | 801 | 20,479 | * 2,167 | -95,506,006 |
| Net long-term capital gain (loss) | * 7,905 | * 137,780 | 99,537,056 | 14,460 | -563,154 | * 249,119 | 95,944,558 |
| Net rental real estate income (loss) | * 24 | * 14,285 | -4,276,479 | 0 | -40,045 | * -563 | -4,018,714 |
| Net income | * 24 | * 14,285 | 1,500,115 | 0 | 17,567 | * 77 | 1,125,645 |
| Loss | 0 | 0 | 5,776,593 | 0 | 57,612 | * 641 | 5,144,359 |
| Other net rental income (loss) | 0 | * 26,325 | 522,376 | 0 | * 899,313 | 0 | -386,117 |
| Net income | 0 | * 26,325 | 1,665,528 | 0 | * 899,313 | 0 | 614,232 |
| Loss | 0 | 0 | 1,143,152 | 0 | 0 | 0 | 1,000,349 |
| Total net income (loss) [2] | 336,125 | 2,577,101 | 218,690,507 | * -108,148 | 4,063,867 | 1,905,141 | 168,526,863 |
| Net income | 575,392 | 3,222,632 | 344,914,522 | * 423,162 | 12,888,868 | 2,140,933 | 281,353,046 |
| Loss | 239,267 | 645,531 | 126,224,015 | 531,310 | 8,825,001 | * 235,792 | 112,826,183 |

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—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 | | |
|---|---|---------------------------------------|---|---|------------------------------------|----------------------|---|
| | Securities, commodity contracts, and other financial investments and related activities—continued | | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total | Real estate | |
| | Securities and commodity contracts and exchanges | Other financial investment activities | | | | Total | Lessors of residential buildings and dwellings and co-operative housing |
| | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
| Number of partnerships | 13,596 | 229,055 | 9,737 | 40,266 | 1,489,462 | 1,450,111 | 411,910 |
| Number of partners | 167,396 | 3,427,422 | 31,704 | 1,016,650 | 6,849,464 | 6,719,045 | 1,950,125 |
| Total assets | 1,850,835,758 | 6,864,580,017 | 22,558,662 | 1,210,293,903 | 4,593,705,588 | 4,461,546,293 | 1,082,482,054 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 59,814,870 | 187,846,766 | 20,975,685 | 14,208,346 | 175,305,358 | 141,540,141 | 10,843,723 |
| Business receipts | 31,285,221 | 106,531,478 | 19,982,012 | 6,047,548 | 146,589,555 | 118,614,416 | 8,942,775 |
| Ordinary income from other partnerships and fiduciaries | 1,295,607 | 23,938,939 | * 41,670 | 4,667,409 | 9,128,225 | 8,738,429 | 742,667 |
| Farm net profit | 0 | * 2,452 | 0 | * 1,436 | 172,322 | 170,792 | * 40,419 |
| Net gain, noncapital assets | 305,690 | 3,346,246 | * 2,400 | 134,242 | 3,099,525 | 1,851,144 | 340,886 |
| Other income | 26,928,353 | 54,027,651 | 949,602 | 3,357,710 | 16,315,732 | 12,165,360 | 776,976 |
| Total deductions | 130,301,763 | 173,799,575 | 17,480,662 | 13,795,146 | 191,829,329 | 165,259,549 | 13,768,637 |
| Cost of good sold [1] | 11,076,954 | 33,404,304 | 2,904,863 | 955,399 | 81,225,230 | 74,378,938 | 5,660,487 |
| Inventory, beginning of year | 534,863 | 4,609,915 | 3,380 | 46,514 | 44,400,828 | 43,722,519 | 1,356,369 |
| Purchases | 8,128,970 | 29,096,604 | * 684,413 | * 805,368 | 33,994,239 | 31,221,318 | 1,701,565 |
| Cost of labor | * 108,956 | 466,648 | * 83,202 | * 24,742 | 1,524,498 | 965,684 | * 27,072 |
| Additional inventory costs (section 263A) | 31,730 | 87,189 | * 109,566 | 229 | 3,085,033 | 3,023,432 | * 362,399 |
| Other costs | 2,418,547 | 3,146,122 | 2,030,399 | * 153,188 | 45,576,723 | 42,119,646 | 3,302,269 |
| Less: Inventory, end of year | 290,678 | 4,002,174 | 6,097 | 74,642 | 47,565,603 | 46,876,973 | 1,193,549 |
| Salaries and wages | 15,304,660 | 29,166,122 | 3,564,369 | 478,873 | 14,597,773 | 12,295,838 | 937,894 |
| Guaranteed payments to partners | 1,421,979 | 5,791,662 | 337,449 | 491,116 | 1,985,137 | 1,857,677 | * 31,825 |
| Rent paid | 973,718 | 2,357,957 | 393,810 | 67,892 | 3,449,840 | 2,501,611 | 182,461 |
| Interest paid | 29,733,698 | 10,215,185 | 108,413 | 3,445,217 | 12,576,877 | 10,576,267 | 1,011,725 |
| Taxes and licenses | 1,119,018 | 1,837,264 | 300,218 | 53,496 | 3,041,317 | 2,678,866 | 282,069 |
| Bad debts | 92,135 | 1,672,817 | 35,470 | 376,606 | 2,153,932 | 1,947,279 | 451,354 |
| Repairs and maintenance | 122,949 | 225,617 | 42,528 | 15,871 | 1,253,141 | 820,275 | 60,446 |
| Depreciation | 757,625 | 1,846,040 | 135,482 | 46,967 | 12,164,573 | 3,577,224 | 582,997 |
| Depletion | 0 | 0 | 0 | 0 | * 6,892 | * 1,670 | 0 |
| Retirement plans, etc. | 362,148 | 405,161 | 89,628 | * 5,021 | 129,106 | 83,590 | 3,635 |
| Employee benefit programs | 518,745 | 1,173,602 | 217,906 | 19,569 | 771,011 | 524,058 | 38,993 |
| Ordinary loss from other partnerships and fiduciaries | 608,744 | 29,974,942 | 86,819 | 3,523,612 | 17,279,583 | 17,251,048 | 1,521,420 |
| Farm net loss | 0 | 96,439 | 0 | * 3,091 | 214,486 | 214,486 | * 18,191 |
| Net loss, noncapital assets | 227,051 | 4,879,642 | * 160 | * 112,849 | 2,007,063 | 1,987,730 | * 109,253 |
| Other deductions | 67,982,339 | 50,752,821 | 9,263,547 | 4,199,566 | 38,973,371 | 34,562,991 | 2,875,886 |
| Ordinary business income (loss) | -70,486,892 | 14,047,191 | 3,495,023 | 413,199 | -16,523,971 | -23,719,408 | -2,924,915 |
| Net income | 8,611,073 | 70,985,655 | 3,968,737 | 5,021,239 | 32,423,802 | 22,854,625 | 1,998,737 |
| Loss | 79,097,965 | 56,938,465 | 473,714 | 4,608,040 | 48,947,774 | 46,574,033 | 4,923,652 |
| Portfolio income (loss) distributed directly to partners | 16,711,659 | 213,098,289 | 1,106,709 | 23,690,792 | 33,953,784 | 30,664,773 | 4,593,291 |
| Interest income | 15,574,042 | 144,393,972 | 661,329 | 28,389,597 | 20,402,446 | 18,982,191 | 3,128,460 |
| Dividend income | 742,824 | 64,199,683 | 22,409 | 11,105,090 | 5,956,028 | 5,919,679 | 611,810 |
| Royalties | 14,378 | 4,446,497 | * 26 | 424,087 | 3,243,239 | 1,689,558 | 335,586 |
| Net short-term capital gain (loss) | -450,176 | -95,055,830 | -39,696 | -19,657,413 | -9,160,215 | -9,257,548 | -945,770 |
| Net long-term capital gain (loss) | 830,591 | 95,113,966 | 462,642 | 3,429,431 | 13,512,285 | 13,330,893 | 1,463,205 |
| Net rental real estate income (loss) | -16,639 | -4,002,075 | * 12,265 | -229,422 | -6,811,238 | -6,916,686 | -15,057,157 |
| Net income | * 11,731 | 1,113,914 | 13,524 | 343,301 | 92,073,345 | 91,797,754 | 20,618,631 |
| Loss | 28,370 | 5,115,989 | * 1,259 | 572,723 | 98,884,583 | 98,714,440 | 35,675,789 |
| Other net rental income (loss) | 6,953 | -393,070 | 0 | 9,181 | -1,996,960 | -86,797 | 26,196 |
| Net income | * 9,126 | 605,107 | 0 | 151,983 | 3,002,821 | 453,525 | 58,192 |
| Loss | 2,173 | 998,176 | 0 | 142,802 | 4,999,781 | 540,322 | 31,996 |
| Total net income (loss) [2] | -54,165,335 | 222,692,198 | 4,191,052 | 40,111,733 | 4,269,544 | -4,131,463 | -13,880,020 |
| Net income | 11,744,680 | 269,608,365 | 4,596,733 | 43,511,781 | 142,193,156 | 128,145,266 | 24,652,060 |
| Loss | 65,910,015 | 46,916,168 | 405,681 | 3,400,048 | 137,923,612 | 132,276,729 | 38,532,079 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Real estate and rental and leasing—continued | | | | | | Professional, scientific, and technical services |
|---|--|---|---------------------------------------|------------------------------|-----------------------------|--|--|
| | Real estate—continued | | | | Rental and leasing services | Lessors of nonfinancial intangible assets (except copyrighted works) | |
| | 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 | | | |
| | (92) | (93) | (94) | (95) | (96) | (97) | (98) |
| Number of partnerships | 529,018 | 19,519 | 96,805 | 392,859 | 35,718 | 3,633 | 190,784 |
| Number of partners | 2,308,937 | 92,718 | 509,295 | 1,857,969 | 119,245 | 11,175 | 683,710 |
| Total assets | 1,815,990,817 | 46,691,499 | 224,829,848 | 1,291,552,074 | 112,932,138 | 19,227,158 | 191,215,407 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 13,192,836 | 1,060,258 | 4,982,759 | 111,460,565 | 25,935,056 | 7,830,161 | 397,351,822 |
| Business receipts | 9,400,165 | 1,012,208 | 4,009,257 | 95,250,011 | 21,933,730 | 6,041,408 | 378,221,553 |
| Ordinary income from other partnerships and fiduciaries | 1,620,561 | * 121 | 290,146 | 6,084,934 | * 104,230 | * 285,566 | 4,817,477 |
| Farm net profit | * 46,915 | 0 | * 4,221 | * 79,237 | * 1,530 | 0 | 0 |
| Net gain, noncapital assets | 511,449 | * 1,980 | 192,763 | 804,066 | 1,248,380 | 1 | 596,730 |
| Other income | 1,613,746 | 45,948 | 486,372 | 9,242,318 | 2,647,186 | 1,503,186 | 13,716,062 |
| Total deductions | 13,932,488 | 1,123,772 | 5,781,222 | 130,653,430 | 24,949,826 | 1,619,954 | 318,738,806 |
| Cost of good sold [1] | 4,630,805 | 79,922 | 2,196,806 | 61,810,918 | 6,822,754 | * 23,537 | 73,711,960 |
| Inventory, beginning of year | 1,699,496 | * 10,162 | 1,148,815 | 39,507,677 | 678,309 | 0 | 1,745,097 |
| Purchases | 3,669,102 | 65,467 | 1,664,954 | 24,120,230 | 2,752,921 | 20,001 | 26,337,349 |
| Cost of labor | * 127,702 | 0 | * 26,759 | 784,151 | 558,814 | 0 | 11,986,451 |
| Additional inventory costs (section 263A) | * 708,147 | 0 | * 32,043 | 1,920,843 | * 61,602 | 0 | 602,305 |
| Other costs | 1,846,854 | * 16,182 | 371,940 | 36,582,401 | 3,453,541 | * 3,536 | 33,819,045 |
| Less: Inventory, end of year | 3,420,495 | * 11,890 | 1,047,704 | 41,203,335 | 688,631 | 0 | 1,882,108 |
| Salaries and wages | 864,630 | * 95,632 | 517,390 | 9,880,292 | 2,216,205 | * 85,731 | 95,188,628 |
| Guaranteed payments to partners | 235,243 | * 11,454 | 38,488 | 1,540,666 | 53,423 | * 74,036 | 22,455,654 |
| Rent paid | 414,426 | * 32,854 | 134,279 | 1,737,592 | 857,952 | 90,277 | 14,640,721 |
| Interest paid | 988,535 | 188,172 | 404,062 | 7,983,773 | 1,893,379 | * 107,230 | 2,304,196 |
| Taxes and licenses | 344,783 | 69,077 | 77,604 | 1,905,333 | 347,966 | 14,484 | 8,360,907 |
| Bad debts | 42,205 | * 4,781 | * 7,768 | 1,441,172 | 203,490 | * 3,162 | 615,614 |
| Repairs and maintenance | 94,466 | 26,176 | 36,622 | 602,565 | 430,122 | * 2,744 | 1,471,633 |
| Depreciation | 672,191 | 121,064 | 236,124 | 1,964,848 | 8,573,173 | * 14,175 | 4,637,993 |
| Depletion | 0 | 0 | 1,379 | * 291 | 0 | 5,221 | 652 |
| Retirement plans, etc. | 9,023 | * 28 | * 546 | 70,359 | 43,681 | * 1,835 | 4,318,751 |
| Employee benefit programs | 48,928 | * 910 | 17,035 | 418,192 | 245,292 | * 1,661 | 5,383,856 |
| Ordinary loss from other partnerships and fiduciaries | 2,091,791 | * 42,862 | 850,311 | 12,744,663 | * 28,536 | 0 | 1,546,347 |
| Farm net loss | * 4,978 | 0 | * 150,308 | * 41,009 | 0 | 0 | 0 |
| Net loss, noncapital assets | 53,083 | * 105 | * 6,926 | 1,818,364 | * 18,935 | 398 | 276,528 |
| Other deductions | 3,437,401 | 450,735 | 1,105,576 | 26,693,393 | 3,214,917 | 1,195,462 | 83,825,367 |
| Ordinary business income (loss) | -739,651 | -63,514 | -798,463 | -19,192,865 | 985,230 | 6,210,207 | 78,613,016 |
| Net income | 3,515,793 | 63,254 | 831,548 | 16,445,293 | 3,254,875 | 6,314,302 | 89,025,264 |
| Loss | 4,255,445 | 126,768 | 1,630,011 | 35,638,157 | 2,269,645 | * 104,095 | 10,412,248 |
| Portfolio income (loss) distributed directly to partners | 8,423,074 | 67,704 | 2,033,358 | 15,547,347 | 1,462,814 | 1,826,197 | 6,018,669 |
| Interest income | 5,120,456 | 38,865 | 725,686 | 9,968,724 | 1,264,415 | 155,840 | 1,473,756 |
| Dividend income | 2,064,725 | 16,516 | 264,036 | 2,962,593 | 33,612 | * 2,737 | 564,201 |
| Royalties | 263,182 | * 14,976 | 317,002 | 758,811 | * 2 | 1,553,679 | 1,189,879 |
| Net short-term capital gain (loss) | -730,620 | * -3,171 | -134,110 | -7,443,876 | 97,340 | -6 | -255,328 |
| Net long-term capital gain (loss) | 1,705,332 | * 518 | 860,744 | 9,301,095 | * 67,445 | * 113,947 | 3,046,160 |
| Net rental real estate income (loss) | 25,515,885 | 1,133,638 | 388,646 | -18,897,698 | 93,836 | * 11,612 | -524,464 |
| Net income | 54,671,926 | 1,800,390 | 5,647,513 | 9,059,294 | 263,979 | * 11,612 | 56,816 |
| Loss | 29,156,041 | 666,752 | 5,258,866 | 27,956,992 | * 170,143 | 0 | 581,280 |
| Other net rental income (loss) | -59,984 | * -85,854 | 9,617 | 23,228 | -1,819,787 | -90,377 | 67,190 |
| Net income | 152,255 | * 1,577 | 161,732 | 79,770 | 2,549,296 | 0 | 67,937 |
| Loss | 212,239 | * 87,431 | * 152,115 | 56,542 | 4,369,082 | 90,377 | 748 |
| Total net income (loss) [2] | 32,164,612 | 1,054,627 | 906,524 | -24,377,207 | 557,309 | 7,843,698 | 81,383,579 |
| Net income | 62,333,783 | 1,871,885 | 7,232,279 | 32,055,260 | 6,013,370 | 8,034,520 | 91,555,101 |
| Loss | 30,169,171 | 817,257 | 6,325,755 | 56,432,466 | 5,456,061 | * 190,822 | 10,171,522 |

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Professional, scientific, and technical services—continued | | | | | | |
|---|--|--|--|-----------------------------|--|--|---|
| | 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 |
| | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| Number of partnerships | 26,396 | 21,466 | 14,358 | 7,171 | 20,097 | 101,296 | 52,301 |
| Number of partners | 157,739 | 82,949 | 40,555 | 14,624 | 68,306 | 319,537 | 179,538 |
| Total assets | 37,092,115 | 18,962,326 | 9,402,105 | 1,166,305 | 12,532,624 | 112,059,933 | 57,538,094 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 146,486,527 | 61,503,054 | 27,988,700 | 2,935,382 | 18,578,530 | 139,859,629 | 73,763,610 |
| Business receipts | 144,541,458 | 61,087,801 | 25,964,059 | 2,930,343 | 18,370,155 | 125,327,736 | 63,391,528 |
| Ordinary income from other partnerships and fiduciaries | 124,730 | 120,089 | 217,331 | 0 | * 3,517 | 4,351,810 | 2,480,382 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 3,609 | 33,507 | 2,353 | 0 | * 8,416 | 548,845 | 531,092 |
| Other income | 1,816,730 | 261,657 | 1,804,957 | * 5,039 | 196,442 | 9,631,238 | 7,360,608 |
| Total deductions | 95,536,201 | 49,268,517 | 24,756,141 | 2,690,628 | 19,559,405 | 126,927,914 | 65,998,968 |
| Cost of good sold [1] | 1,309,520 | 4,689,848 | 11,338,138 | 1,729,620 | 6,426,560 | 48,218,274 | 19,923,379 |
| Inventory, beginning of year | * 3,492 | 0 | * 17,998 | * 38,037 | 252,850 | 1,432,721 | 579,595 |
| Purchases | * 182,905 | * 20,336 | 1,217,969 | * 867,289 | 2,268,008 | 21,780,843 | 5,008,742 |
| Cost of labor | * 279,691 | 3,287,402 | 2,100,388 | * 167,377 | 1,729,480 | 4,422,113 | 2,635,285 |
| Additional inventory costs (section 263A) | 0 | * 120,868 | * 9,306 | * 116,379 | * 178,580 | 177,172 | * 17,546 |
| Other costs | 846,924 | 1,262,161 | 6,918,331 | 595,824 | 2,336,912 | 21,858,893 | 12,103,384 |
| Less: Inventory, end of year | * 3,492 | * 919 | * 29,674 | * 55,286 | 339,270 | 1,453,467 | 421,173 |
| Salaries and wages | 43,958,367 | 19,607,961 | 4,165,498 | 228,781 | 4,420,053 | 22,807,967 | 13,747,578 |
| Guaranteed payments to partners | 8,690,099 | 3,280,028 | 991,130 | * 91,141 | 802,661 | 8,600,595 | 6,811,069 |
| Rent paid | 9,137,616 | 2,078,612 | 717,255 | 74,573 | 414,335 | 2,218,329 | 1,011,770 |
| Interest paid | 452,237 | 388,748 | 65,392 | 30,208 | 202,538 | 1,165,073 | 613,160 |
| Taxes and licenses | 3,776,721 | 1,632,691 | 412,753 | 32,193 | 427,214 | 2,079,336 | 1,319,802 |
| Bad debts | 200,165 | 35,704 | 20,058 | * 7,659 | 23,347 | 328,681 | 117,681 |
| Repairs and maintenance | 688,065 | 162,165 | 163,107 | 7,667 | 110,848 | 339,780 | 150,797 |
| Depreciation | 1,751,489 | 539,384 | 356,009 | 21,101 | 398,308 | 1,571,701 | 774,062 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 652 | 652 |
| Retirement plans, etc. | 1,788,691 | 1,356,276 | 107,433 | * 6,382 | 90,243 | 969,727 | 602,068 |
| Employee benefit programs | 2,289,825 | 916,211 | 452,702 | 16,630 | 329,830 | 1,378,659 | 863,298 |
| Ordinary loss from other partnerships and fiduciaries | 25,651 | 21,686 | * 1,258 | 0 | * 31,751 | 1,466,000 | 927,773 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 53,277 | 1,955 | 22,494 | 0 | 8 | 198,794 | 192,880 |
| Other deductions | 21,414,478 | 14,557,248 | 5,942,916 | 444,674 | 5,881,706 | 35,584,345 | 18,942,999 |
| Ordinary business income (loss) | 50,950,326 | 12,234,537 | 3,232,559 | 244,754 | -980,875 | 12,931,715 | 7,764,641 |
| Net income | 51,251,536 | 12,588,321 | 3,835,041 | 306,464 | 1,717,815 | 19,326,086 | 10,803,344 |
| Loss | 301,210 | 353,785 | 602,482 | * 61,709 | 2,698,690 | 6,394,372 | 3,038,703 |
| Portfolio income (loss) distributed directly to partners | 326,494 | 207,774 | 111,913 | 2,717 | 417,648 | 4,952,122 | 2,226,210 |
| Interest income | 234,896 | 185,820 | 46,099 | 2,686 | 39,255 | 965,000 | 570,909 |
| Dividend income | 46,850 | 14,142 | 6,745 | 0 | 106,559 | 389,906 | 358,748 |
| Royalties | 1,097 | 0 | * 44,539 | * 31 | * 29,619 | 1,114,593 | 317,081 |
| Net short-term capital gain (loss) | -6,582 | -1,000 | * -197 | 0 | * -2,739 | -244,811 | -116,001 |
| Net long-term capital gain (loss) | 50,233 | 8,812 | * 14,727 | 0 | * 244,955 | 2,727,433 | 1,095,473 |
| Net rental real estate income (loss) | 9,286 | * -1,453 | * 6,268 | 0 | * -66 | -538,499 | -368,099 |
| Net income | 25,809 | * 14,434 | * 6,301 | 0 | 2 | 10,270 | * 6,362 |
| Loss | 16,523 | * 15,886 | 33 | 0 | * 68 | 548,770 | 374,461 |
| Other net rental income (loss) | * -11 | 0 | 0 | 0 | * -264 | 67,464 | 5,796 |
| Net income | * 288 | 0 | 0 | 0 | 0 | 67,649 | 5,981 |
| Loss | 299 | 0 | 0 | 0 | * 264 | * 185 | * 185 |
| Total net income (loss) [2] | 51,242,443 | 12,433,046 | 3,336,211 | 247,471 | -805,772 | 14,930,179 | 8,649,076 |
| Net income | 51,548,773 | 12,744,777 | 3,910,252 | 309,022 | 1,856,298 | 21,185,979 | 11,608,373 |
| Loss | 306,330 | 311,730 | 574,041 | * 61,551 | 2,662,071 | 6,255,800 | 2,959,297 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—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 |
|---|--|---|---|--|-------------------------------------|---|----------------------|
| | 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 | | | | | |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) |
| Number of partnerships | 11,064 | 37,930 | 23,346 | 66,286 | 62,887 | 3,400 | 9,727 |
| Number of partners | 31,614 | 108,386 | 734,539 | 157,792 | 148,230 | 9,562 | 24,066 |
| Total assets | 15,563,539 | 38,958,300 | 524,959,284 | 48,979,816 | 41,884,752 | 7,095,064 | 3,316,811 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 18,729,561 | 47,366,458 | 37,685,946 | 78,146,056 | 68,246,034 | 9,900,023 | 4,892,490 |
| Business receipts | 18,640,526 | 43,295,682 | 17,678,022 | 73,745,729 | 64,172,093 | 9,573,637 | 4,477,037 |
| Ordinary income from other partnerships and fiduciaries | * 5,575 | 1,865,854 | 15,499,072 | 477,952 | 477,582 | * 370 | * 371,107 |
| Farm net profit | 0 | 0 | 16,587 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 5,109 | 12,644 | 497,051 | 188,854 | 19,379 | 169,475 | 0 |
| Other income | 78,351 | 2,192,279 | 3,995,213 | 3,733,520 | 3,576,980 | 156,541 | 44,346 |
| Total deductions | 17,287,863 | 43,641,083 | 63,710,116 | 76,987,195 | 67,190,964 | 9,796,231 | 4,492,885 |
| Cost of good sold [1] | 7,203,401 | 21,091,495 | 8,677,379 | 30,993,458 | 26,762,549 | 4,230,909 | 1,119,428 |
| Inventory, beginning of year | * 84,396 | 768,729 | 811,051 | 487,398 | 392,479 | * 94,920 | 11,963 |
| Purchases | 2,569,183 | 14,202,919 | 5,942,034 | 4,274,341 | 3,791,620 | 482,721 | 257,418 |
| Cost of labor | 428,230 | 1,358,598 | 1,219,739 | 14,479,623 | 13,903,815 | 575,808 | * 156,024 |
| Additional inventory costs (section 263A) | * 29,825 | * 129,801 | 4,150 | 219,670 | 220,109 | -439 | 0 |
| Other costs | 4,184,407 | 5,571,102 | 1,664,075 | 11,846,072 | 8,752,485 | 3,093,586 | 705,840 |
| Less: Inventory, end of year | * 92,640 | 939,653 | 963,669 | 313,645 | 297,958 | * 15,686 | 11,817 |
| Salaries and wages | 3,104,071 | 5,956,318 | 4,209,505 | 17,116,510 | 15,901,008 | 1,215,502 | 1,121,022 |
| Guaranteed payments to partners | 409,930 | 1,379,597 | 438,991 | 1,080,003 | 1,032,357 | * 47,646 | 82,031 |
| Rent paid | 479,788 | 726,772 | 416,924 | 1,527,070 | 1,409,805 | 117,265 | 297,059 |
| Interest paid | 173,199 | 378,713 | 1,872,053 | 980,936 | 756,965 | 223,971 | 171,048 |
| Taxes and licenses | 285,736 | 473,797 | 333,231 | 1,787,368 | 1,625,953 | 161,416 | 106,558 |
| Bad debts | 175,875 | 35,124 | 293,928 | 300,588 | 277,661 | 22,927 | 24,802 |
| Repairs and maintenance | 92,070 | 96,913 | 84,631 | 483,431 | 302,234 | 181,197 | 20,284 |
| Depreciation | 298,012 | 499,627 | 763,703 | 1,404,645 | 925,629 | 479,016 | 80,202 |
| Depletion | 0 | 0 | 8,199 | 3,026 | 0 | 3,026 | * 1,718 |
| Retirement plans, etc. | 48,207 | 319,452 | 45,319 | 175,649 | 160,743 | 14,905 | 16,103 |
| Employee benefit programs | 164,234 | 351,127 | 194,915 | 2,112,504 | 2,075,521 | 36,983 | 39,582 |
| Ordinary loss from other partnerships and fiduciaries | * 5,486 | 532,741 | 38,271,450 | 186,379 | 143,974 | * 42,405 | * 3,065 |
| Farm net loss | 0 | 0 | * 3,250 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 4,425 | 1,489 | 9,023 | 53,712 | 52,934 | * 778 | * 191 |
| Other deductions | 4,843,427 | 11,797,918 | 8,087,617 | 18,781,915 | 15,763,630 | 3,018,285 | 1,409,791 |
| Ordinary business income (loss) | 1,441,698 | 3,725,375 | -26,024,171 | 1,158,861 | 1,055,070 | 103,791 | 399,605 |
| Net income | 2,275,468 | 6,247,274 | 17,234,433 | 5,537,377 | 4,361,092 | 1,176,285 | 787,947 |
| Loss | 833,769 | 2,521,900 | 43,258,603 | 4,378,516 | 3,306,023 | 1,072,493 | 388,342 |
| Portfolio income (loss) distributed directly to partners | 80,194 | 2,645,718 | 21,330,525 | 1,773,483 | 864,570 | 908,914 | 118,938 |
| Interest income | 48,177 | 345,914 | 10,186,038 | 321,447 | 233,112 | 88,335 | 42,067 |
| Dividend income | 2,008 | 29,151 | 5,913,331 | 235,057 | 229,434 | * 5,623 | * 3,761 |
| Royalties | * 46 | 797,466 | 701,217 | * 20,632 | * 20,603 | 29 | * 2,621 |
| Net short-term capital gain (loss) | * -769 | -128,041 | -591,317 | 6,346 | -6,803 | * 13,149 | -4,874 |
| Net long-term capital gain (loss) | * 30,733 | 1,601,228 | 5,121,255 | 1,190,001 | 388,224 | * 801,777 | * 75,363 |
| Net rental real estate income (loss) | -17,658 | -152,741 | -534,150 | 57,195 | 57,195 | 0 | * -3,035 |
| Net income | 0 | * 3,909 | 579,633 | 76,759 | 76,759 | 0 | 0 |
| Loss | 17,658 | * 156,650 | 1,113,783 | * 19,564 | * 19,564 | 0 | * 3,035 |
| Other net rental income (loss) | * 34,655 | * 27,013 | -3,543,462 | * 24,374 | * 23,037 | * 1,336 | 0 |
| Net income | * 34,655 | * 27,014 | 182,962 | * 24,374 | * 23,037 | * 1,336 | 0 |
| Loss | 0 | 0 | 3,726,424 | 0 | 0 | 0 | 0 |
| Total net income (loss) [2] | 1,508,925 | 4,772,178 | -13,301,196 | 1,817,566 | 1,618,451 | 199,115 | 445,020 |
| Net income | 2,317,539 | 7,260,067 | 30,108,906 | 6,090,300 | 4,836,433 | 1,253,867 | 824,520 |
| Loss | 808,614 | 2,487,889 | 43,410,102 | 4,272,734 | 3,217,982 | 1,054,752 | 379,501 |

Footnotes at end of table.

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Health care and social assistance | | | | | | |
|---|-----------------------------------|------------------------------------|---------------------------------------|-------------------------|-------------------------------------|---------------------------|---------------------------------------|
| | Total | 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 |
| | (113) | (114) | (115) | (116) | (117) | (118) | (119) |
| Number of partnerships | 68,538 | 19,867 | 14,068 | 7,602 | 6,938 | 2,714 | 777 |
| Number of partners | 434,840 | 214,488 | 38,192 | 60,541 | 43,680 | 7,983 | 3,021 |
| Total assets | 110,567,439 | 9,180,771 | 3,078,641 | 16,749,641 | 7,384,388 | 1,911,653 | 721,965 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 190,963,678 | 57,883,642 | 8,378,231 | 24,594,791 | 14,645,157 | 5,467,345 | 1,238,536 |
| Business receipts | 180,178,195 | 50,764,475 | 8,226,726 | 23,881,019 | 13,312,033 | 5,416,073 | 1,207,793 |
| Ordinary income from other partnerships and fiduciaries | 1,515,007 | 354,895 | * 106,652 | 361,743 | 380,298 | * 8,772 | 0 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 250,736 | 44,367 | * 4,730 | 42,215 | 26,322 | * 31 | * 2,275 |
| Other income | 9,019,740 | 6,719,906 | 40,123 | 309,814 | 926,504 | 42,467 | * 28,469 |
| Total deductions | 168,750,941 | 45,528,261 | 7,069,922 | 20,796,677 | 12,897,518 | 5,160,438 | 1,286,276 |
| Cost of good sold [1] | 10,872,178 | 2,188,310 | 921,278 | 1,505,068 | 1,166,086 | 1,441,685 | * 447,324 |
| Inventory, beginning of year | 337,170 | 25,922 | 34,210 | 166,909 | * 24,441 | * 25,725 | * 27,228 |
| Purchases | 3,076,075 | 582,311 | 386,069 | 773,239 | 199,451 | 258,562 | * 159,601 |
| Cost of labor | 2,453,686 | * 269,922 | * 113,802 | * 178,295 | 208,137 | 453,713 | * 91,181 |
| Additional inventory costs (section 263A) | 340,681 | * 56,394 | 0 | * 166,563 | * 3,698 | * 81,643 | 0 |
| Other costs | 5,102,218 | 1,279,875 | 427,996 | 415,269 | 772,040 | 649,791 | * 235,713 |
| Less: Inventory, end of year | 437,652 | 26,115 | 40,799 | 195,206 | * 41,681 | * 27,749 | * 66,399 |
| Salaries and wages | 47,212,081 | 12,794,887 | 2,064,045 | 4,521,666 | 2,913,642 | 1,974,729 | 224,083 |
| Guaranteed payments to partners | 6,475,219 | 5,239,744 | 484,812 | 177,332 | 283,865 | 74,286 | * 5,429 |
| Rent paid | 8,351,569 | 2,257,873 | 430,738 | 1,246,138 | 801,669 | 112,842 | 37,175 |
| Interest paid | 3,106,409 | 261,107 | 51,707 | 301,133 | 239,676 | 53,713 | 21,013 |
| Taxes and licenses | 5,317,879 | 1,011,637 | 200,294 | 536,708 | 288,335 | 172,994 | 29,599 |
| Bad debts | 2,922,596 | 125,479 | * 3,719 | 440,673 | 136,954 | 47,547 | * 38,850 |
| Repairs and maintenance | 2,153,414 | 387,518 | 37,872 | 363,666 | 329,245 | 23,597 | 3,316 |
| Depreciation | 5,987,403 | 725,284 | 90,741 | 1,154,960 | 898,650 | 75,149 | 49,567 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 843,430 | 553,494 | 17,445 | 62,920 | 83,442 | 13,139 | * 930 |
| Employee benefit programs | 4,352,787 | 1,164,506 | 68,240 | 377,923 | 314,092 | 105,586 | * 52,205 |
| Ordinary loss from other partnerships and fiduciaries | 380,649 | 8,059 | * 42,459 | * 71,651 | 97,257 | 0 | * 14,491 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 87,696 | 954 | 0 | 16,593 | * 367 | * 322 | 0 |
| Other deductions | 70,687,631 | 18,809,408 | 2,656,572 | 10,020,246 | 5,344,236 | 1,064,849 | 362,295 |
| Ordinary business income (loss) | 22,212,738 | 12,355,381 | 1,308,308 | 3,798,114 | 1,747,638 | 306,907 | -47,740 |
| Net income | 28,335,105 | 12,984,194 | 1,501,766 | 5,226,994 | 2,476,484 | 431,268 | * 89,554 |
| Loss | 6,122,368 | 628,812 | 193,457 | 1,428,880 | 728,846 | 124,361 | * 137,293 |
| Portfolio income (loss) distributed directly to partners | 1,026,709 | 113,771 | 13,242 | 184,371 | 286,937 | 4,123 | 80,666 |
| Interest income | 379,673 | 33,575 | 11,262 | 47,392 | 26,582 | 2,643 | 998 |
| Dividend income | 131,218 | 52,452 | * 905 | 67,482 | 4,060 | * 1,446 | 0 |
| Royalties | [3] | 0 | [3] | 0 | 0 | 0 | 0 |
| Net short-term capital gain (loss) | 1,166 | -2,558 | * 708 | * -7,645 | 940 | 0 | 0 |
| Net long-term capital gain (loss) | 514,652 | 30,303 | * 367 | * 77,142 | 255,356 | * 34 | * 79,669 |
| Net rental real estate income (loss) | -52,251 | -13,639 | * 51 | * 4,770 | -883 | * 18 | 0 |
| Net income | 127,882 | 7,957 | * 1,201 | * 4,770 | * 978 | * 18 | 0 |
| Loss | 180,133 | 21,596 | * 1,150 | 0 | * 1,860 | 0 | 0 |
| Other net rental income (loss) | 177,957 | 4,440 | * 269 | * 73,304 | * 3,286 | 0 | 0 |
| Net income | 200,964 | 4,440 | * 269 | * 73,304 | * 11,208 | 0 | 0 |
| Loss | * 23,007 | 0 | 0 | 0 | * 7,922 | 0 | 0 |
| Total net income (loss) [2] | 22,849,335 | 12,432,210 | 1,320,796 | 3,991,062 | 1,780,683 | 311,014 | -46,742 |
| Net income | 28,931,055 | 13,069,168 | 1,510,633 | 5,411,827 | 2,509,432 | 434,601 | * 89,798 |
| Loss | 6,081,720 | 636,958 | 189,837 | 1,420,765 | 728,749 | 123,587 | * 136,540 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—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 | | | |
|---|---|---|-------------------|-------------------------------------|---|---|--|
| | Hospitals | Nursing and residential care facilities | Social assistance | Total | Performing arts, spectator sports, and related industries | Museums, historical sites, and similar institutions | Amusement, gambling, and recreation industries |
| | (120) | (121) | (122) | (123) | (124) | (125) | (126) |
| Number of partnerships | 865 | 9,145 | 6,562 | 66,576 | 37,406 | * 691 | 28,478 |
| Number of partners | 13,219 | 38,456 | 15,259 | 349,029 | 159,210 | * 1,381 | 188,437 |
| Total assets | 28,861,564 | 41,487,624 | 1,191,192 | 86,455,108 | 36,893,279 | * 65,117 | 49,496,711 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 34,916,103 | 40,893,529 | 2,946,345 | 58,508,372 | 33,498,018 | * 201,421 | 24,808,933 |
| Business receipts | 34,138,735 | 40,324,211 | 2,907,130 | 50,676,850 | 27,197,997 | * 200,528 | 23,278,324 |
| Ordinary income from other partnerships and fiduciaries | 195,545 | 107,102 | 0 | 1,100,296 | 672,752 | 0 | 427,544 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 111,447 | 18,834 | * 516 | 463,403 | 109,130 | 0 | 354,274 |
| Other income | 470,376 | 443,382 | * 38,699 | 6,267,823 | 5,518,139 | * 893 | 748,791 |
| Total deductions | 32,211,542 | 41,156,865 | 2,643,442 | 60,387,310 | 34,605,522 | * 238,817 | 25,542,971 |
| Cost of good sold [1] | 495,677 | 2,161,388 | 545,362 | 9,137,803 | 4,653,364 | * 57,557 | 4,426,883 |
| Inventory, beginning of year | 21,994 | 10,740 | 0 | 645,358 | 182,698 | * 3,403 | 459,258 |
| Purchases | 261,496 | 345,245 | * 110,102 | 3,360,343 | 1,037,598 | * 30,592 | 2,292,153 |
| Cost of labor | 5,612 | 928,754 | * 204,271 | 1,403,262 | 648,427 | * 27,914 | 726,921 |
| Additional inventory costs (section 263A) | * 32,287 | 95 | 0 | 58,184 | 56,997 | 0 | * 1,187 |
| Other costs | 197,032 | 893,514 | 230,989 | 4,364,518 | 2,905,250 | 0 | 1,459,268 |
| Less: Inventory, end of year | 22,744 | 16,959 | 0 | 775,117 | 258,861 | * 4,352 | 511,904 |
| Salaries and wages | 7,287,753 | 14,631,206 | 800,069 | 14,028,533 | 9,369,549 | * 30,999 | 4,627,985 |
| Guaranteed payments to partners | 33,426 | 127,518 | 48,806 | 763,356 | 547,313 | 0 | 216,043 |
| Rent paid | 727,523 | 2,533,744 | 203,866 | 2,136,717 | 689,733 | * 65,436 | 1,381,547 |
| Interest paid | 575,990 | 1,544,818 | 57,251 | 3,010,189 | 1,325,142 | * 24 | 1,685,024 |
| Taxes and licenses | 758,482 | 2,220,309 | 99,521 | 2,855,751 | 925,923 | * 4,869 | 1,924,959 |
| Bad debts | 1,846,140 | 282,133 | * 1,101 | 127,510 | 75,040 | 0 | 52,470 |
| Repairs and maintenance | 551,655 | 416,931 | 39,614 | 730,836 | 238,723 | * 5,728 | 486,385 |
| Depreciation | 1,511,753 | 1,433,783 | 47,517 | 3,764,897 | 958,630 | * 3,865 | 2,802,401 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 63,499 | 45,904 | * 2,657 | 264,860 | 236,115 | 0 | 28,745 |
| Employee benefit programs | 1,013,875 | 1,231,095 | 25,266 | 689,122 | 279,663 | 0 | 409,459 |
| Ordinary loss from other partnerships and fiduciaries | 36,664 | 110,068 | 0 | 740,116 | 576,027 | 0 | 164,089 |
| Farm net loss | 0 | 0 | 0 | * 16,062 | 0 | 0 | * 16,062 |
| Net loss, noncapital assets | 66,432 | 3,017 | 10 | 12,367 | 2,684 | 0 | * 9,682 |
| Other deductions | 17,242,673 | 14,414,951 | 772,401 | 22,109,193 | 14,727,616 | * 70,340 | 7,311,237 |
| Ordinary business income (loss) | 2,704,562 | -263,336 | 302,903 | -1,878,938 | -1,107,504 | * -37,396 | -734,038 |
| Net income | 3,575,767 | 1,679,809 | 369,270 | 5,697,739 | 3,090,743 | * 4,772 | 2,602,224 |
| Loss | 871,206 | 1,943,145 | 66,367 | 7,576,677 | 4,198,246 | * 42,169 | 3,336,262 |
| Portfolio income (loss) distributed directly to partners | 169,195 | 140,034 | 34,370 | 417,127 | 179,083 | * 277 | 237,767 |
| Interest income | 162,510 | 93,057 | 1,654 | 353,903 | 201,954 | * 277 | 151,672 |
| Dividend income | 3,474 | 1,234 | * 166 | 53,092 | 24,933 | 0 | 28,159 |
| Royalties | 0 | 0 | [3] | 77,780 | 76,193 | 0 | 1,587 |
| Net short-term capital gain (loss) | * 149 | * 10,511 | * -939 | -65,139 | -65,543 | 0 | * 403 |
| Net long-term capital gain (loss) | 3,062 | 35,232 | * 33,489 | -2,509 | -58,454 | 0 | * 55,945 |
| Net rental real estate income (loss) | -12,667 | -29,901 | 0 | -108,948 | 13,571 | 0 | -122,519 |
| Net income | 31,132 | 81,827 | 0 | 72,052 | 32,919 | 0 | 39,133 |
| Loss | 43,799 | 111,728 | 0 | 181,000 | * 19,348 | 0 | * 161,652 |
| Other net rental income (loss) | 40,377 | * 56,281 | 0 | 5,959 | 814 | 0 | 5,145 |
| Net income | 40,377 | * 71,366 | 0 | 6,396 | * 1,172 | 0 | 5,224 |
| Loss | 0 | * 15,084 | 0 | 437 | 358 | 0 | 80 |
| Total net income (loss) [2] | 2,898,255 | -142,666 | 304,723 | -1,497,153 | -790,040 | * -37,119 | -669,994 |
| Net income | 3,743,910 | 1,790,598 | 371,088 | 5,960,517 | 3,260,334 | * 5,050 | 2,695,134 |
| Loss | 845,655 | 1,933,263 | 66,364 | 7,457,670 | 4,050,373 | * 42,169 | 3,365,128 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Accommodation and food services | | | Other services | |
|---|---------------------------------|--------------------|----------------------------------|-------------------|------------------------|
| | Total | Accommodation | Food service and drinking places | Total | Repair and maintenance |
| | | | | | Total |
| | (127) | (128) | (129) | (130) | (131) |
| Number of partnerships | 102,827 | 28,569 | 74,258 | 67,571 | 26,609 |
| Number of partners | 383,059 | 129,902 | 253,158 | 172,015 | 68,033 |
| Total assets | 246,135,457 | 202,120,851 | 44,014,606 | 19,442,353 | 9,616,993 |
| Income and deductions from a trade or business: | | | | | |
| Total income | 152,013,671 | 69,025,730 | 82,987,941 | 26,259,845 | 15,883,732 |
| Business receipts | 148,000,912 | 66,819,771 | 81,181,141 | 25,679,998 | 15,634,505 |
| Ordinary income from other partnerships and fiduciaries | 647,453 | 449,113 | 198,339 | 115,789 | * 45,724 |
| Farm net profit | 0 | 0 | 0 | * 33,376 | 0 |
| Net gain, noncapital assets | 460,437 | 272,060 | 188,377 | 53,398 | 37,838 |
| Other income | 2,904,870 | 1,484,785 | 1,420,085 | 377,284 | 165,664 |
| Total deductions | 157,816,278 | 74,904,711 | 82,911,567 | 26,496,594 | 15,744,914 |
| Cost of good sold [1] | 43,273,290 | 10,573,357 | 32,699,932 | 10,932,308 | 8,340,912 |
| Inventory, beginning of year | 1,876,423 | 759,223 | 1,117,201 | 845,893 | 656,556 |
| Purchases | 29,958,101 | 4,486,514 | 25,471,587 | 5,862,085 | 4,856,672 |
| Cost of labor | 7,004,459 | 1,857,801 | 5,146,657 | 2,589,348 | 1,924,327 |
| Additional inventory costs (section 263A) | 155,708 | 23,539 | 132,170 | * 30,941 | * 28,426 |
| Other costs | 6,369,316 | 4,203,641 | 2,165,675 | 2,649,756 | 1,675,514 |
| Less: Inventory, end of year | 2,134,539 | 801,182 | 1,333,358 | 1,045,715 | 800,582 |
| Salaries and wages | 26,662,313 | 11,550,635 | 15,111,678 | 3,961,059 | 1,830,826 |
| Guaranteed payments to partners | 628,881 | 183,915 | 444,966 | 423,035 | 256,436 |
| Rent paid | 8,873,055 | 2,635,292 | 6,237,763 | 2,205,503 | 864,770 |
| Interest paid | 9,061,844 | 7,642,000 | 1,419,844 | 772,233 | 423,812 |
| Taxes and licenses | 6,866,802 | 4,096,466 | 2,770,336 | 756,382 | 324,359 |
| Bad debts | 167,519 | 139,399 | 28,120 | 30,741 | 20,438 |
| Repairs and maintenance | 3,319,973 | 1,886,468 | 1,433,505 | 321,783 | 181,207 |
| Depreciation | 11,215,069 | 8,020,270 | 3,194,799 | 1,072,642 | 593,564 |
| Depletion | * 3,355 | 0 | * 3,355 | 0 | 0 |
| Retirement plans, etc. | 117,552 | 76,288 | 41,264 | 21,812 | 9,732 |
| Employee benefit programs | 1,477,863 | 1,054,820 | 423,043 | 133,270 | 45,538 |
| Ordinary loss from other partnerships and fiduciaries | 1,875,664 | 1,796,969 | 78,695 | 208,506 | 774 |
| Farm net loss | 0 | 0 | 0 | * 3,356 | 0 |
| Net loss, noncapital assets | 289,877 | 245,737 | 44,140 | * 638 | * 150 |
| Other deductions | 43,983,222 | 25,003,094 | 18,980,129 | 5,653,326 | 2,852,395 |
| Ordinary business income (loss) | -5,802,607 | -5,878,981 | 76,374 | -236,749 | 138,817 |
| Net income | 7,797,915 | 3,436,616 | 4,361,299 | 1,504,781 | 928,300 |
| Loss | 13,600,522 | 9,315,597 | 4,284,926 | 1,741,530 | 789,482 |
| Portfolio income (loss) distributed directly to partners | 1,697,456 | 1,331,786 | 365,670 | 284,274 | -153,199 |
| Interest income | 611,476 | 555,582 | 55,894 | 81,378 | 9,584 |
| Dividend income | 134,432 | 131,824 | 2,608 | 7,405 | * 4,046 |
| Royalties | 349,897 | * 186,795 | * 163,102 | * 3,323 | 0 |
| Net short-term capital gain (loss) | 5,887 | -14,026 | * 19,913 | * -6,091 | * -30,969 |
| Net long-term capital gain (loss) | 595,763 | 471,611 | 124,153 | * 198,259 | * -135,860 |
| Net rental real estate income (loss) | -283,919 | -362,215 | 78,296 | 14,069 | * 267 |
| Net income | 262,441 | 184,017 | 78,423 | 58,063 | * 5,721 |
| Loss | 546,359 | 546,232 | * 127 | * 43,995 | * 5,454 |
| Other net rental income (loss) | 23,178 | 19,410 | * 3,768 | * 4,838 | * 2,053 |
| Net income | 23,361 | * 19,593 | * 3,768 | * 4,838 | * 2,053 |
| Loss | 183 | 183 | 0 | 0 | 0 |
| Total net income (loss) [2] | -4,967,542 | -5,347,585 | 380,042 | -125,736 | 154,767 |
| Net income | 8,487,944 | 3,947,502 | 4,540,442 | 1,618,981 | 946,805 |
| Loss | 13,455,486 | 9,295,087 | 4,160,399 | 1,744,718 | 792,038 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, 2008—Continued

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

| Item | Other services—continued | | | | Nature of business not allocable |
|---|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Repair and maintenance—continued | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | Automotive repair and maintenance | Other repair and maintenance | | | |
| | (132) | (133) | (134) | (135) | (136) |
| Number of partnerships | 22,604 | 4,005 | 38,771 | * 2,191 | * 4,621 |
| Number of partners | 57,593 | 10,439 | 95,198 | * 8,784 | * 12,064 |
| Total assets | 6,151,695 | 3,465,298 | 9,375,025 | * 450,335 | * 164,517 |
| Income and deductions from a trade or business: | | | | | |
| Total income | 8,859,837 | 7,023,895 | 10,268,718 | * 107,395 | * 172,244 |
| Business receipts | 8,734,448 | 6,900,057 | 9,938,097 | * 107,395 | * 170,381 |
| Ordinary income from other partnerships and fiduciaries | * 213 | * 45,511 | * 70,065 | 0 | 0 |
| Farm net profit | 0 | 0 | * 33,376 | 0 | 0 |
| Net gain, noncapital assets | * 30,658 | * 7,180 | * 15,561 | 0 | 0 |
| Other income | 94,518 | 71,147 | 211,619 | 0 | * 1,863 |
| Total deductions | 9,116,178 | 6,628,736 | 10,642,260 | * 109,419 | * 165,936 |
| Cost of good sold [1] | 4,194,264 | 4,146,648 | 2,550,892 | * 40,505 | 0 |
| Inventory, beginning of year | 340,710 | 315,846 | 189,336 | 0 | 0 |
| Purchases | 2,975,458 | 1,881,214 | 964,387 | * 41,027 | 0 |
| Cost of labor | 795,938 | 1,128,389 | 665,022 | 0 | 0 |
| Additional inventory costs (section 263A) | * 20,726 | * 7,699 | * 2,515 | 0 | 0 |
| Other costs | 460,269 | 1,215,245 | 974,242 | 0 | 0 |
| Less: Inventory, end of year | 398,836 | 401,746 | 244,611 | * 522 | 0 |
| Salaries and wages | 1,057,599 | 773,227 | 2,125,717 | * 4,516 | * 19,560 |
| Guaranteed payments to partners | 190,436 | 66,001 | 166,599 | 0 | 0 |
| Rent paid | 765,323 | 99,447 | 1,336,973 | * 3,760 | * 12,127 |
| Interest paid | 302,496 | 121,316 | 348,421 | 0 | * 11,577 |
| Taxes and licenses | 221,643 | 102,716 | 426,071 | * 5,951 | * 8,482 |
| Bad debts | 3,450 | 16,988 | 10,303 | 0 | 0 |
| Repairs and maintenance | 140,347 | 40,861 | 135,875 | * 4,700 | * 6,144 |
| Depreciation | 380,177 | 213,388 | 449,632 | * 29,446 | * 16,899 |
| Depletion | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | * 2,557 | 7,175 | 12,080 | 0 | 0 |
| Employee benefit programs | 25,284 | 20,254 | 87,733 | 0 | 0 |
| Ordinary loss from other partnerships and fiduciaries | 0 | 774 | * 207,732 | 0 | * 209 |
| Farm net loss | 0 | 0 | * 3,356 | 0 | 0 |
| Net loss, noncapital assets | 14 | * 136 | * 488 | 0 | 0 |
| Other deductions | 1,832,590 | 1,019,806 | 2,780,389 | * 20,542 | * 90,939 |
| Ordinary business income (loss) | -256,342 | 395,159 | -373,542 | * -2,024 | * 6,308 |
| Net income | 454,528 | 473,772 | 576,481 | 0 | * 20,311 |
| Loss | 710,869 | * 78,613 | 950,024 | * 2,024 | * 14,004 |
| Portfolio income (loss) distributed directly to partners | -166,019 | 12,820 | 437,473 | 0 | * 11 |
| Interest income | 810 | 8,773 | 71,795 | 0 | * 11 |
| Dividend income | 0 | * 4,046 | * 3,359 | 0 | 0 |
| Royalties | 0 | 0 | * 3,323 | 0 | 0 |
| Net short-term capital gain (loss) | * -30,969 | 0 | * 24,878 | 0 | 0 |
| Net long-term capital gain (loss) | * -135,860 | 0 | * 334,119 | 0 | 0 |
| Net rental real estate income (loss) | * 140 | * 127 | 13,802 | 0 | 0 |
| Net income | * 5,594 | * 127 | 52,342 | 0 | 0 |
| Loss | * 5,454 | 0 | * 38,541 | 0 | 0 |
| Other net rental income (loss) | * 2,053 | 0 | * 2,785 | 0 | 0 |
| Net income | * 2,053 | 0 | * 2,785 | 0 | 0 |
| Loss | 0 | 0 | 0 | 0 | 0 |
| Total net income (loss) [2] | -253,338 | 408,106 | -278,480 | * -2,024 | * 6,318 |
| Net income | 462,870 | 483,935 | 672,176 | 0 | * 20,311 |
| Loss | 716,208 | * 75,830 | 950,656 | * 2,024 | * 13,993 |

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

[1] Cost of good sold is not equal to the sum of its components because some partnerships do not report the components.

[2] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss).

[3] Between -\$500 and +\$500.

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

Partnership Returns, 2008

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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 Group, 2008

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

| Item | All industries | Agriculture, forestry, fishing, and hunting | | | | | |
|---|-----------------------|---|-------------------|-------------------|----------------------|--------------------------------|---|
| | | Total | Crop production | Animal production | Forestry and logging | Fishing, hunting, and trapping | Support activities for agriculture and forestry |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Number of partnerships | 1,608,966 | 65,720 | 35,867 | 18,997 | 3,234 | * 136 | 7,487 |
| Number of partners | 11,952,275 | 241,814 | 150,956 | 55,258 | 17,031 | * 446 | 18,123 |
| Total assets | 11,734,252,057 | 71,382,217 | 24,342,769 | 11,485,283 | 29,889,940 | * 2,627,245 | 3,036,979 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 3,452,658,533 | 27,609,596 | 7,870,199 | 6,462,027 | 1,771,099 | * 1,253,180 | 10,253,092 |
| Business receipts | 3,175,032,119 | 19,526,223 | 2,089,596 | 4,643,538 | 1,690,128 | * 1,077,783 | 10,025,178 |
| Ordinary income from other partnerships and fiduciaries | 92,114,112 | 383,361 | 252,481 | * 6,436 | 3,864 | 116,822 | * 3,757 |
| Farm net profit | 7,392,326 | 7,170,202 | 5,377,495 | 1,756,082 | * 1,046 | 0 | * 35,579 |
| Net gain, noncapital assets | 13,860,861 | 235,780 | 80,375 | 37,641 | * 51,517 | * 34,713 | 31,534 |
| Other income | 164,259,115 | 294,030 | 70,251 | 18,329 | 24,543 | * 23,862 | 157,044 |
| Total deductions | 2,945,164,317 | 19,530,145 | 2,535,358 | 4,792,781 | 1,629,707 | * 945,143 | 9,627,157 |
| Cost of good sold [1] | 1,886,886,626 | 14,340,172 | 1,255,987 | 3,858,125 | 1,008,236 | * 609,993 | 7,607,832 |
| Inventory, beginning of year | 132,595,220 | 1,245,279 | * 136,206 | 279,227 | * 43,757 | 95,427 | 690,662 |
| Purchases | 1,280,060,069 | 11,613,604 | 980,697 | 2,603,058 | * 882,733 | 158,191 | 6,988,925 |
| Cost of labor | 75,841,698 | 440,344 | * 140,635 | * 50,983 | 0 | * 147,887 | 100,839 |
| Additional inventory costs (section 263A) | 9,885,811 | 29,254 | 18,463 | * 4,863 | 0 | 3,457 | 2,472 |
| Other costs | 523,466,259 | 3,245,926 | 571,495 | 1,269,142 | * 298,584 | * 316,170 | 790,535 |
| Less: Inventory, end of year | 137,982,053 | 2,234,234 | * 591,508 | 349,148 | * 216,838 | 111,139 | 965,601 |
| Salaries and wages | 273,395,346 | 980,314 | 129,925 | 245,351 | * 131,171 | * 26,893 | 446,975 |
| Guaranteed payments to partners | 37,413,969 | 675,921 | 327,407 | 149,972 | * 87,051 | * 15,843 | 95,647 |
| Rent paid | 48,281,588 | 124,693 | * 33,695 | 11,827 | * 4,164 | * 3,770 | 71,239 |
| Interest paid | 52,415,436 | 265,549 | 30,021 | 27,079 | 41,221 | * 69,627 | 97,601 |
| Taxes and licenses | 43,827,725 | 127,254 | 14,103 | 26,654 | 16,238 | * 6,112 | 64,146 |
| Bad debts | 17,865,097 | 7,449 | * 396 | * 2,374 | * 159 | * 713 | 3,809 |
| Repairs and maintenance | 14,612,574 | 217,217 | 36,940 | 43,339 | 45,112 | * 9,699 | 82,127 |
| Depreciation | 66,930,221 | 351,717 | 64,813 | 21,943 | 60,713 | * 11,000 | 193,248 |
| Depletion | 943,325 | * 7,304 | 0 | 0 | * 7,304 | 0 | 0 |
| Retirement plans, etc. | 10,591,461 | 18,207 | * 1,243 | * 2,558 | * 5,016 | 208 | 9,182 |
| Employee benefit programs | 18,160,930 | 46,887 | * 5,200 | 6,791 | * 1,591 | * 5,563 | 27,742 |
| Ordinary loss from other partnerships and fiduciaries | 10,833,946 | 118,781 | 58,623 | * 18,837 | * 17,544 | * 23,060 | * 716 |
| Farm net loss | 368,407 | 213,723 | * 64,971 | * 131,749 | * 4,993 | 0 | * 12,011 |
| Net loss, noncapital assets | 1,100,548 | * 2,570 | * 2,404 | * 166 | 0 | 0 | 0 |
| Other deductions | 461,537,120 | 2,032,386 | 509,631 | 246,016 | 199,194 | * 162,662 | 914,883 |
| Ordinary business income (loss) | 507,494,215 | 8,079,451 | 5,334,841 | 1,669,246 | 141,392 | * 308,037 | 625,935 |
| Net income | 522,893,010 | 8,312,734 | 5,394,695 | 1,796,184 | 187,884 | * 308,037 | 625,935 |
| Loss | 15,398,795 | 233,284 | * 59,854 | 126,938 | 46,492 | 0 | 0 |
| Portfolio income (loss) distributed directly to partners | 305,472,910 | 2,720,053 | 398,571 | 826,761 | 1,277,991 | * 191,101 | 25,630 |
| Interest income | 213,571,225 | 1,002,712 | 131,696 | 47,348 | 803,469 | * 7,098 | 13,101 |
| Dividend income | 92,373,940 | 116,117 | 50,789 | 40,401 | * 11,059 | * 1,215 | * 12,653 |
| Royalties | 20,880,526 | 743,749 | * 84,406 | * 449,112 | * 210,232 | 0 | 0 |
| Net short-term capital gain (loss) | -126,156,847 | -55,858 | * -37,425 | * -20,406 | * 2,066 | 0 | * -92 |
| Net long-term capital gain (loss) | 104,804,066 | 913,332 | 169,105 | 310,306 | 251,166 | * 182,788 | * -33 |
| Net rental real estate income (loss) | 89,994,886 | 312,455 | 250,431 | 51,650 | * 21,769 | 0 | * -11,395 |
| Net income | 94,907,746 | 342,653 | 260,138 | 59,938 | * 21,769 | 0 | 808 |
| Loss | 4,912,859 | 30,198 | * 9,707 | * 8,288 | 0 | 0 | * 12,203 |
| Other net rental income (loss) | 4,949,575 | 50,778 | * 14,512 | 24,815 | * 9,445 | * 1,997 | 10 |
| Net income | 6,656,495 | 52,314 | * 15,881 | 24,815 | * 9,445 | * 2,164 | 10 |
| Loss | 1,706,920 | * 1,536 | * 1,369 | 0 | 0 | * 167 | 0 |
| Total net income [2] | 929,264,368 | 10,305,263 | 5,866,676 | 2,282,571 | 1,197,365 | * 318,347 | 640,305 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Mining | | | | Utilities | Construction | |
|---|--------------------|------------------------|-------------------|-------------------------------|--------------------|--------------------|---------------------------|
| | Total | Oil and gas extraction | Other mining | Support activities for mining | | Total | Construction of buildings |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| Number of partnerships | 23,179 | 20,036 | 862 | 2,282 | 1,954 | 93,291 | 27,932 |
| Number of partners | 697,590 | 626,479 | 52,307 | 18,804 | 70,246 | 226,172 | 79,617 |
| Total assets | 212,985,026 | 186,686,302 | 19,191,390 | 7,107,335 | 161,499,308 | 123,706,126 | 72,362,230 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 138,296,967 | 114,552,766 | 15,468,050 | 8,276,151 | 159,782,819 | 193,618,731 | 101,512,358 |
| Business receipts | 129,460,386 | 106,776,301 | 14,614,912 | 8,069,173 | 156,442,704 | 190,058,622 | 99,568,365 |
| Ordinary income from other partnerships and fiduciaries | 3,797,274 | 3,510,232 | * 212,473 | * 74,568 | 2,241,673 | 1,321,205 | 844,210 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 1,712,089 | 1,497,133 | 150,615 | 64,342 | 639,520 | 77,294 | 8,023 |
| Other income | 3,327,217 | 2,769,099 | 490,049 | 68,069 | 458,923 | 2,161,609 | 1,091,760 |
| Total deductions | 75,785,760 | 56,042,230 | 12,785,961 | 6,957,569 | 150,843,834 | 175,842,456 | 94,210,883 |
| Cost of good sold [1] | 38,282,288 | 23,863,854 | 10,393,969 | 4,024,464 | 135,058,554 | 151,744,621 | 85,577,454 |
| Inventory, beginning of year | 2,468,230 | 1,246,503 | 1,017,281 | 204,446 | 2,291,926 | 20,762,514 | 16,252,738 |
| Purchases | 14,827,835 | 11,884,589 | 1,274,287 | 1,668,959 | 102,174,907 | 37,817,444 | 19,984,781 |
| Cost of labor | 2,912,142 | 736,798 | 1,173,177 | 1,002,166 | 560,306 | 16,484,757 | 3,530,018 |
| Additional inventory costs (section 263A) | 1,050,658 | 765,934 | 266,632 | * 18,093 | 31,124 | 2,477,901 | 1,737,661 |
| Other costs | 19,625,256 | 10,732,330 | 7,459,245 | 1,433,681 | 31,426,378 | 92,677,056 | 57,654,837 |
| Less: Inventory, end of year | 2,964,732 | 1,502,299 | 1,159,552 | 302,881 | 1,426,086 | 19,084,878 | 13,903,970 |
| Salaries and wages | 2,384,223 | 1,629,461 | 177,157 | 577,605 | 745,174 | 5,897,709 | 1,895,931 |
| Guaranteed payments to partners | 233,961 | 181,185 | * 4,306 | 48,470 | 72,104 | 1,238,246 | 395,077 |
| Rent paid | 472,369 | 192,815 | 61,492 | 218,062 | 363,402 | 868,566 | 231,068 |
| Interest paid | 2,226,195 | 1,941,853 | 207,341 | 77,001 | 2,335,124 | 917,774 | 489,070 |
| Taxes and licenses | 5,366,361 | 5,118,024 | 147,788 | 100,549 | 748,640 | 1,094,397 | 346,997 |
| Bad debts | 48,875 | 25,182 | 6,983 | 16,710 | 34,479 | 178,745 | 75,059 |
| Repairs and maintenance | 412,613 | 292,470 | 32,790 | 87,353 | 954,252 | 524,324 | 229,593 |
| Depreciation | 4,801,680 | 4,198,776 | 200,266 | 402,638 | 3,869,612 | 1,322,109 | 273,913 |
| Depletion | 596,281 | 23,928 | 568,628 | * 3,726 | * 31,953 | * 189 | 0 |
| Retirement plans, etc. | 76,562 | 26,382 | 40,142 | 10,038 | 170,335 | 116,064 | 39,205 |
| Employee benefit programs | 363,580 | 244,092 | 92,139 | 27,349 | 89,099 | 370,758 | 86,680 |
| Ordinary loss from other partnerships and fiduciaries | 194,165 | 191,087 | 1 | * 3,077 | 118,936 | 54,168 | 30,243 |
| Farm net loss | * 21,214 | * 21,214 | 0 | 0 | 0 | * 1,991 | * 597 |
| Net loss, noncapital assets | 88,396 | 75,328 | 12,908 | * 159 | * 1,820 | 3,487 | 362 |
| Other deductions | 20,216,998 | 18,016,579 | 840,052 | 1,360,367 | 6,250,350 | 11,509,310 | 4,539,634 |
| Ordinary business income (loss) | 62,511,207 | 58,510,536 | 2,682,089 | 1,318,583 | 8,938,985 | 17,776,274 | 7,301,475 |
| Net income | 62,615,583 | 58,584,401 | 2,689,280 | 1,341,902 | 9,004,663 | 17,830,911 | 7,325,702 |
| Loss | 104,376 | 73,865 | * 7,192 | * 23,320 | 65,678 | 54,637 | 24,227 |
| Portfolio income (loss) distributed directly to partners | 9,507,528 | 9,028,543 | 227,045 | 251,939 | 985,525 | 1,486,605 | 472,684 |
| Interest income | 1,574,667 | 1,367,333 | 141,875 | 65,459 | 581,138 | 717,841 | 381,079 |
| Dividend income | 304,266 | 288,685 | * 1,611 | * 13,969 | 100,798 | 66,069 | 39,140 |
| Royalties | 5,704,165 | 5,602,836 | 81,690 | * 19,638 | 479 | 6,117 | * 1,930 |
| Net short-term capital gain (loss) | -14,169 | -16,128 | * -474 | * 2,433 | -34,872 | -33,007 | -37,918 |
| Net long-term capital gain (loss) | 1,938,598 | 1,785,816 | * 2,342 | * 150,440 | 337,982 | 729,585 | 88,453 |
| Net rental real estate income (loss) | 219,150 | 214,988 | * 4,247 | -85 | -98 | 21,804 | -89,398 |
| Net income | 233,844 | 229,484 | * 4,308 | 52 | * 23 | 186,712 | 66,148 |
| Loss | 14,694 | 14,496 | * 61 | 137 | 121 | 164,908 | 155,546 |
| Other net rental income (loss) | 207,838 | 150,377 | 1,171 | * 56,290 | * 42,686 | 116,680 | 12,716 |
| Net income | 210,770 | 153,309 | 1,171 | * 56,290 | * 42,839 | 116,714 | * 12,745 |
| Loss | * 2,932 | * 2,932 | 0 | 0 | 153 | 34 | 29 |
| Total net income [2] | 70,521,294 | 66,134,756 | 2,912,683 | 1,473,854 | 9,663,987 | 18,704,785 | 7,646,942 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Construction—continued | | | | | | |
|---|--|-----------------------------|------------------|--|---------------------------|--|------------------------|
| | Heavy and civil engineering construction | | | | Special trade contractors | | |
| | Total | Utility system construction | Land subdivision | Other heavy and civil engineering construction | Total | Foundation, structure, and building exterior contractors | Electrical contractors |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| Number of partnerships | 17,713 | 1,397 | 12,563 | 3,753 | 47,647 | 5,896 | 4,389 |
| Number of partners | 41,401 | 3,077 | 29,876 | 8,448 | 105,155 | 12,929 | 9,217 |
| Total assets | 32,489,476 | 4,566,554 | 17,965,116 | 9,957,806 | 18,854,420 | 4,245,566 | 2,497,530 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 36,580,340 | 6,965,919 | 4,692,425 | 24,921,995 | 55,526,033 | 10,045,606 | 8,278,021 |
| Business receipts | 35,509,095 | 6,850,844 | 4,165,163 | 24,493,088 | 54,981,162 | 9,995,811 | 8,213,387 |
| Ordinary income from other partnerships and fiduciaries | 272,567 | * 73,814 | * 157,699 | * 41,054 | 204,427 | 0 | * 26,399 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 41,263 | 12,644 | * 4,171 | 24,448 | 28,008 | 6,143 | 744 |
| Other income | 757,414 | 28,617 | 365,392 | 363,406 | 312,435 | 43,652 | 37,491 |
| Total deductions | 32,237,693 | 6,141,148 | 3,807,731 | 22,288,813 | 49,393,880 | 8,905,085 | 7,467,554 |
| Cost of good sold [1] | 28,361,581 | 5,138,310 | 3,242,208 | 19,981,062 | 37,805,586 | 6,990,328 | 5,785,692 |
| Inventory, beginning of year | 3,842,927 | * 6,306 | 3,705,426 | 131,194 | 666,849 | 57,815 | * 9,284 |
| Purchases | 4,450,547 | 461,113 | 1,081,964 | 2,907,470 | 13,382,116 | 2,882,658 | 1,792,435 |
| Cost of labor | 4,204,343 | 827,818 | * 7,265 | 3,369,260 | 8,750,396 | 1,473,482 | 1,494,105 |
| Additional inventory costs (section 263A) | 293,443 | 216,713 | * 75,255 | * 1,474 | 446,798 | * 246,075 | * 39,243 |
| Other costs | 19,537,100 | 3,629,540 | 2,189,099 | 13,718,460 | 15,485,119 | 2,739,655 | 2,482,766 |
| Less: Inventory, end of year | 3,966,779 | * 3,181 | 3,816,801 | 146,797 | 1,214,129 | 697,793 | 32,141 |
| Salaries and wages | 819,589 | 260,380 | * 19,983 | 539,226 | 3,182,190 | 595,408 | 421,554 |
| Guaranteed payments to partners | 58,070 | * 12,175 | * 3,235 | 42,659 | 785,100 | 161,130 | 149,776 |
| Rent paid | 119,376 | 34,307 | 6,461 | 78,608 | 518,122 | 77,976 | 68,568 |
| Interest paid | 172,184 | 21,269 | 110,493 | 40,421 | 256,520 | 40,534 | 30,956 |
| Taxes and licenses | 216,689 | 53,810 | 47,306 | 115,572 | 530,711 | 101,015 | 66,364 |
| Bad debts | 36,505 | * 1,713 | * 3,472 | 31,320 | 67,180 | 13,217 | 5,491 |
| Repairs and maintenance | 91,332 | 12,339 | 16,049 | 62,944 | 203,399 | 46,183 | 23,542 |
| Depreciation | 447,523 | 249,190 | 45,589 | 152,744 | 600,673 | 86,307 | 67,442 |
| Depletion | * 189 | 0 | * 189 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 33,994 | * 8,920 | 0 | 25,073 | 42,865 | 9,355 | 6,729 |
| Employee benefit programs | 77,867 | 24,249 | * 1,103 | 52,514 | 206,211 | 19,399 | 39,939 |
| Ordinary loss from other partnerships and fiduciaries | 13,395 | 204 | * 8,144 | * 5,046 | * 10,530 | * 879 | * 161 |
| Farm net loss | * 25 | 0 | * 25 | 0 | * 1,368 | 0 | * 1,368 |
| Net loss, noncapital assets | * 972 | * 75 | 0 | * 897 | 2,153 | * 1 | * 19 |
| Other deductions | 1,788,405 | 324,205 | 303,472 | 1,160,728 | 5,181,271 | 763,351 | 799,952 |
| Ordinary business income (loss) | 4,342,647 | 824,771 | 884,694 | 2,633,182 | 6,132,152 | 1,140,521 | 810,466 |
| Net income | 4,372,852 | 828,189 | 911,480 | 2,633,183 | 6,132,357 | 1,140,521 | 810,499 |
| Loss | 30,206 | 3,418 | 26,786 | 1 | * 205 | 0 | 32 |
| Portfolio income (loss) distributed directly to partners | 935,950 | 24,147 | 827,701 | 84,102 | 77,971 | 17,615 | 15,457 |
| Interest income | 269,322 | 25,059 | 163,660 | 80,604 | 67,440 | 18,122 | 15,288 |
| Dividend income | 21,402 | * 1,862 | * 15,076 | 4,465 | 5,527 | * 584 | * 170 |
| Royalties | * 4,146 | 0 | * 3,626 | 520 | * 41 | 0 | 0 |
| Net short-term capital gain (loss) | 8,695 | * -2,405 | * 10,693 | 408 | -3,784 | * -1,073 | 0 |
| Net long-term capital gain (loss) | 632,385 | * -368 | 634,648 | -1,894 | 8,746 | * -18 | 0 |
| Net rental real estate income (loss) | 75,276 | 0 | 74,519 | * 757 | 35,925 | * 22,061 | * 9,933 |
| Net income | 84,573 | 0 | * 83,669 | 904 | * 35,990 | * 22,061 | * 9,933 |
| Loss | * 9,297 | 0 | * 9,150 | 147 | * 65 | 0 | 0 |
| Other net rental income (loss) | 103,697 | 2,362 | * 4,610 | * 96,725 | * 267 | * 267 | 0 |
| Net income | * 103,702 | 2,362 | * 4,610 | * 96,730 | * 267 | * 267 | 0 |
| Loss | 5 | 0 | 0 | 5 | 0 | 0 | 0 |
| Total net income [2] | 4,816,490 | 854,054 | 1,146,184 | 2,816,252 | 6,241,353 | 1,181,555 | 835,857 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Construction—continued | | | Manufacturing | | | |
|---|--|--------------------------------|-----------------------------------|---------------|--------------------|--|---|
| | Special trade contractors—continued | | | Total | Food manufacturing | Beverage and tobacco product manufacturing | Textile mills and textile product mills |
| | Plumbing, heating and air-conditioning contractors | Building finishing contractors | Other specialty trade contractors | | | | |
| | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| Number of partnerships | 7,011 | 12,382 | 17,968 | 19,855 | 1,596 | 965 | 55 |
| Number of partners | 15,584 | 27,980 | 39,445 | 212,110 | 5,889 | 3,246 | 219 |
| Total assets | 2,415,731 | 1,826,529 | 7,869,065 | 464,354,917 | 31,886,733 | 21,976,991 | 1,809,497 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 8,334,228 | 8,210,163 | 20,658,015 | 772,225,348 | 72,742,902 | 18,612,334 | 3,280,706 |
| Business receipts | 8,262,019 | 8,177,692 | 20,332,253 | 756,294,614 | 71,918,664 | 17,931,450 | 3,225,866 |
| Ordinary income from other partnerships and fiduciaries | 251 | * 56 | 177,722 | 5,735,453 | 208,616 | 0 | 1,762 |
| Farm net profit | 0 | 0 | 0 | 223 | 100 | 76 | 0 |
| Net gain, noncapital assets | * 349 | * 809 | 19,963 | 1,323,144 | 16,750 | * 6,922 | * 1,540 |
| Other income | 71,609 | 31,606 | 128,077 | 8,871,915 | 598,772 | 673,887 | * 51,538 |
| Total deductions | 7,354,648 | 7,401,413 | 18,265,180 | 714,730,235 | 69,239,687 | 17,499,167 | 3,205,654 |
| Cost of good sold [1] | 5,537,809 | 5,715,461 | 13,776,296 | 618,992,211 | 59,151,471 | 11,150,341 | 2,666,057 |
| Inventory, beginning of year | 94,040 | 79,692 | 426,018 | 41,441,387 | 5,141,738 | 2,018,003 | 480,633 |
| Purchases | 1,971,179 | 2,112,759 | 4,623,086 | 398,357,307 | 50,677,119 | 9,986,575 | 1,854,053 |
| Cost of labor | 1,362,282 | 1,707,325 | 2,713,201 | 19,505,670 | 2,424,050 | 70,459 | 335,318 |
| Additional inventory costs (section 263A) | 0 | * 15,898 | 145,582 | 1,897,606 | 139,758 | * 69,619 | * 2,228 |
| Other costs | 2,184,450 | 1,849,677 | 6,228,571 | 201,027,780 | 6,345,092 | 1,046,157 | 467,655 |
| Less: Inventory, end of year | 74,144 | 49,889 | 360,163 | 43,237,539 | 5,576,286 | 2,040,473 | 473,831 |
| Salaries and wages | 575,066 | 457,582 | 1,132,579 | 18,571,363 | 1,792,007 | 1,622,259 | 184,064 |
| Guaranteed payments to partners | 29,755 | 254,763 | 189,676 | 644,102 | 80,005 | * 9,520 | * 3,147 |
| Rent paid | 81,645 | 91,493 | 198,441 | 2,424,543 | 268,971 | 355,949 | 25,858 |
| Interest paid | 33,378 | 18,710 | 132,942 | 5,168,506 | 412,468 | 284,858 | 42,569 |
| Taxes and licenses | 89,791 | 94,060 | 179,481 | 6,482,032 | 235,676 | 170,270 | 20,801 |
| Bad debts | 11,425 | 24,127 | 12,919 | 256,945 | 35,854 | 7,305 | * 7,056 |
| Repairs and maintenance | 26,922 | 15,387 | 91,365 | 1,947,815 | 225,467 | 103,935 | * 9,819 |
| Depreciation | 63,195 | 53,970 | 329,758 | 6,199,194 | 478,901 | 367,168 | 16,757 |
| Depletion | 0 | 0 | 0 | 279,303 | 0 | 0 | 0 |
| Retirement plans, etc. | 15,165 | * 2,131 | 9,484 | 1,638,038 | 72,362 | 168,632 | * 6,224 |
| Employee benefit programs | 72,430 | 19,665 | 54,778 | 1,991,141 | 257,670 | 180,846 | * 13,656 |
| Ordinary loss from other partnerships and fiduciaries | 9,118 | 0 | * 372 | 299,040 | 11,355 | * 122,379 | 488 |
| Farm net loss | 0 | 0 | 0 | * 7,523 | 2,193 | * 5,330 | 0 |
| Net loss, noncapital assets | * 1,420 | 0 | * 713 | 27,284 | 4,172 | * 1,096 | 3 |
| Other deductions | 807,530 | 654,062 | 2,156,377 | 49,801,195 | 6,211,115 | 2,949,279 | 209,156 |
| Ordinary business income (loss) | 979,580 | 808,749 | 2,392,835 | 57,495,113 | 3,503,215 | 1,113,168 | 75,053 |
| Net income | 979,580 | 808,749 | 2,393,007 | 58,003,556 | 3,521,985 | 1,113,168 | 75,053 |
| Loss | 0 | 0 | * 172 | 508,442 | 18,770 | 0 | 0 |
| Portfolio income (loss) distributed directly to partners | 7,615 | 3,534 | 33,749 | 12,994,355 | 653,076 | 333,789 | 1,543 |
| Interest income | 6,941 | 3,802 | 23,287 | 5,014,734 | 180,059 | 282,238 | 1,394 |
| Dividend income | 372 | * 602 | 3,799 | 5,136,926 | 355,613 | * 40,892 | 322 |
| Royalties | 0 | 0 | * 41 | 2,116,414 | 110,454 | * 13,823 | 0 |
| Net short-term capital gain (loss) | 5 | * -823 | * -1,893 | -7,091 | -17 | 0 | -200 |
| Net long-term capital gain (loss) | 297 | * -47 | * 8,514 | 733,372 | 6,967 | -3,164 | 27 |
| Net rental real estate income (loss) | * 247 | 0 | * 3,684 | 24,830 | 2,747 | 1,035 | 0 |
| Net income | 282 | 0 | * 3,714 | 26,477 | 3,151 | 1,045 | 0 |
| Loss | * 35 | 0 | * 30 | 1,646 | * 404 | 10 | 0 |
| Other net rental income (loss) | 0 | 0 | 0 | 823,763 | 1,704 | 253,255 | 0 |
| Net income | 0 | 0 | 0 | 833,124 | 1,972 | 253,255 | 0 |
| Loss | 0 | 0 | 0 | * 9,361 | 268 | 0 | 0 |
| Total net income [2] | 987,141 | 813,153 | 2,423,647 | 70,611,781 | 4,153,792 | 1,704,410 | 76,769 |

Footnotes at end of table.

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 Group, 2008—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|-------------------------|--|----------------------------|---------------------|---|---|------------------------|
| | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing | Chemical manufacturing |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| Number of partnerships | 158 | * 91 | 530 | 151 | 2,588 | 159 | 1,064 |
| Number of partners | 469 | * 364 | 1,497 | 704 | 5,805 | 77,378 | 77,875 |
| Total assets | 1,688,806 | * 49,555 | 3,062,060 | 37,969,349 | 1,670,294 | 119,213,007 | 102,251,120 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 3,216,818 | * 240,533 | 7,049,651 | 19,802,211 | 3,583,507 | 339,137,268 | 139,742,471 |
| Business receipts | 3,148,247 | * 240,533 | 6,510,876 | 19,509,304 | 3,571,612 | 335,545,145 | 133,330,936 |
| Ordinary income from other partnerships and fiduciaries | 1,715 | 0 | 106 | 2,927 | 0 | * 932,885 | 3,374,788 |
| Farm net profit | 0 | 0 | 47 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 99 | 0 | 512,748 | * 11,422 | * 202 | 665,414 | 12,594 |
| Other income | 66,758 | 0 | 25,873 | 278,559 | 11,693 | 1,993,824 | 3,024,153 |
| Total deductions | 2,993,596 | * 211,329 | 6,545,396 | 19,054,173 | 3,068,047 | 326,836,901 | 118,105,541 |
| Cost of good sold [1] | 1,977,016 | * 153,316 | 5,319,609 | 16,321,525 | 1,830,513 | 306,461,390 | 94,049,893 |
| Inventory, beginning of year | 318,922 | * 3,213 | 1,157,071 | 1,751,761 | 140,590 | 7,411,118 | 6,075,227 |
| Purchases | 1,592,922 | * 145,532 | 3,980,677 | 7,730,425 | 954,863 | 200,257,479 | 41,021,673 |
| Cost of labor | * 112,229 | * 1,098 | 387,948 | 2,219,508 | 337,299 | 397,763 | 1,618,110 |
| Additional inventory costs (section 263A) | 34,828 | 0 | * 70,974 | 766,326 | * 533 | * 11,153 | 324,878 |
| Other costs | 287,692 | * 3,473 | 618,374 | 5,599,887 | 528,588 | 105,777,745 | 51,078,990 |
| Less: Inventory, end of year | 369,576 | 0 | 895,434 | 1,746,382 | 131,359 | 7,393,867 | 6,068,986 |
| Salaries and wages | 295,903 | * 8,353 | 369,252 | 657,666 | 468,191 | 1,070,391 | 3,934,207 |
| Guaranteed payments to partners | * 7,776 | 0 | * 11,935 | * 17,406 | * 9,817 | * 85,017 | 10,981 |
| Rent paid | 63,705 | * 1,946 | 36,149 | 71,378 | 56,739 | 278,708 | 310,911 |
| Interest paid | 82,931 | * 222 | 84,335 | 800,746 | 30,721 | 775,792 | 893,650 |
| Taxes and licenses | 28,236 | * 759 | 44,858 | 40,990 | 43,564 | 4,583,031 | 461,580 |
| Bad debts | 1,871 | * 12,551 | 7,487 | 4,891 | 6,426 | 29,312 | 22,600 |
| Repairs and maintenance | 7,231 | * 35 | 33,137 | 95,924 | 16,891 | 476,634 | 575,602 |
| Depreciation | 18,570 | * 52 | 146,242 | 47,176 | 72,910 | 2,195,841 | 998,039 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 252,558 |
| Retirement plans, etc. | * 3,821 | 0 | 4,644 | 19,939 | * 3,781 | 510,759 | 259,503 |
| Employee benefit programs | 16,050 | * 242 | 73,158 | 36,498 | 42,114 | 105,572 | 348,523 |
| Ordinary loss from other partnerships and fiduciaries | * 700 | 0 | * 33 | 0 | * 280 | 1,490 | 62,719 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 0 | 0 | * 43 | * 160 | * 242 | 7,325 | 1,404 |
| Other deductions | 489,786 | * 33,854 | 414,514 | 939,875 | 485,857 | 10,255,639 | 15,923,371 |
| Ordinary business income (loss) | 223,222 | * 29,203 | 504,255 | 748,038 | 515,460 | 12,300,366 | 21,636,930 |
| Net income | 226,484 | * 29,203 | 504,255 | 748,074 | 515,460 | 12,316,005 | 21,733,237 |
| Loss | * 3,262 | 0 | 0 | 36 | 0 | * 15,638 | 96,307 |
| Portfolio income (loss) distributed directly to partners | 375,445 | * 20 | 20,088 | 716,067 | 6,000 | 5,803,608 | 2,155,700 |
| Interest income | 43,847 | * 20 | 18,501 | 702,321 | 4,588 | 1,562,858 | 806,851 |
| Dividend income | 0 | 0 | * 3,591 | 91 | * 1,348 | 4,039,491 | 387,821 |
| Royalties | * 9,376 | 0 | 0 | 5,425 | 0 | 5,775 | 963,125 |
| Net short-term capital gain (loss) | 0 | 0 | * -9,303 | -82 | 0 | 0 | * 113 |
| Net long-term capital gain (loss) | * 322,222 | 0 | * 7,299 | 8,311 | 64 | * 195,484 | -2,210 |
| Net rental real estate income (loss) | 0 | 0 | 265 | * 2 | * -634 | * 2,292 | * 629 |
| Net income | 0 | 0 | 265 | * 5 | 0 | * 2,292 | 740 |
| Loss | 0 | 0 | 0 | 3 | * 634 | 0 | 111 |
| Other net rental income (loss) | 0 | 0 | 453 | * 3,370 | 0 | 263,627 | 10,730 |
| Net income | 0 | 0 | 453 | * 3,398 | 0 | 263,627 | 10,730 |
| Loss | 0 | 0 | 0 | 28 | 0 | 0 | 0 |
| Total net income [2] | 276,445 | * 29,223 | 527,064 | 1,459,248 | 520,762 | 18,174,410 | 23,806,086 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|--|--|-----------------------------|---|-------------------------|---|---|
| | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal products manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance and component manufacturing |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| Number of partnerships | 2,459 | 686 | 212 | 4,458 | 1,431 | 323 | 87 |
| Number of partners | 9,868 | 2,218 | 852 | 10,290 | 4,337 | 1,908 | 899 |
| Total assets | 6,771,875 | 4,797,784 | 10,724,610 | 10,938,503 | 15,184,878 | 15,555,481 | 2,964,778 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 10,172,040 | 6,358,676 | 23,508,179 | 16,948,447 | 17,394,297 | 13,901,366 | 3,608,151 |
| Business receipts | 10,085,118 | 6,253,160 | 23,382,748 | 16,811,413 | 17,144,707 | 13,674,372 | 3,282,425 |
| Ordinary income from other partnerships and fiduciaries | 13,183 | * 78,417 | 2,308 | * 33,976 | 2,014 | * 4,185 | * 277,686 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 9,425 | * 3,627 | 2,576 | 15,057 | 30,560 | * 3,437 | 250 |
| Other income | 64,314 | 23,472 | 120,546 | 88,001 | 217,015 | 219,371 | 47,790 |
| Total deductions | 9,569,764 | 5,607,944 | 21,128,722 | 14,836,882 | 16,212,843 | 13,047,770 | 3,017,627 |
| Cost of good sold [1] | 7,949,846 | 4,447,035 | 19,685,987 | 11,987,918 | 12,658,122 | 9,652,349 | 2,429,519 |
| Inventory, beginning of year | 813,565 | 407,538 | 2,334,696 | 1,530,732 | 2,216,784 | 959,922 | 340,924 |
| Purchases | 5,246,103 | 2,382,680 | 15,507,098 | 7,970,751 | 8,622,472 | 5,411,970 | 1,299,577 |
| Cost of labor | 675,579 | 520,875 | 942,209 | 1,482,299 | 1,426,755 | 1,951,396 | 288,412 |
| Additional inventory costs (section 263A) | 24,427 | 50,240 | 36,849 | 64,279 | 43,190 | 14,975 | 29,133 |
| Other costs | 2,104,546 | 1,598,425 | 3,447,294 | 2,634,150 | 2,968,683 | 2,403,470 | 896,714 |
| Less: Inventory, end of year | 914,374 | 512,723 | 2,582,159 | 1,694,293 | 2,619,761 | 1,089,384 | 425,242 |
| Salaries and wages | 375,614 | 232,330 | 334,248 | 758,437 | 1,101,599 | 1,339,254 | 138,238 |
| Guaranteed payments to partners | 18,267 | * 27,136 | * 6,495 | 171,062 | 72,564 | * 10,964 | * 27,439 |
| Rent paid | 41,067 | 124,763 | 17,798 | 122,875 | 115,728 | 70,277 | 12,826 |
| Interest paid | 121,044 | 43,163 | 137,792 | 357,963 | 196,597 | 88,651 | 25,936 |
| Taxes and licenses | 44,490 | 57,416 | 53,383 | 131,678 | 154,537 | 51,837 | 20,050 |
| Bad debts | 6,991 | 12,082 | 10,279 | 21,373 | 26,109 | 8,551 | 2,879 |
| Repairs and maintenance | 25,559 | 57,007 | 45,604 | 58,424 | 61,758 | 50,020 | 7,960 |
| Depreciation | 53,530 | 66,289 | 153,140 | 134,342 | 217,646 | 267,142 | 22,683 |
| Depletion | 0 | 26,744 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 14,095 | 5,733 | 41,188 | 54,645 | 44,949 | 118,741 | * 14,988 |
| Employee benefit programs | 47,642 | 26,838 | 42,979 | 123,518 | 150,948 | 230,630 | 12,764 |
| Ordinary loss from other partnerships and fiduciaries | * 1,148 | 2,675 | * 22,761 | 530 | * 25,026 | 0 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 577 | 11 | * 1,763 | 881 | 3,248 | * 65 | * 2,314 |
| Other deductions | 869,893 | 478,722 | 575,305 | 913,236 | 1,384,009 | 1,159,290 | 300,031 |
| Ordinary business income (loss) | 602,277 | 750,732 | 2,379,457 | 2,111,564 | 1,181,454 | 853,595 | 590,524 |
| Net income | 615,831 | 750,732 | 2,432,227 | 2,112,265 | 1,437,755 | 859,165 | 590,524 |
| Loss | 13,554 | 0 | * 52,770 | * 701 | * 256,301 | * 5,569 | 0 |
| Portfolio income (loss) distributed directly to partners | 84,757 | 19,706 | 68,836 | 187,503 | 383,661 | 217,360 | 16,526 |
| Interest income | 19,064 | 19,372 | 63,282 | 171,152 | 153,657 | 132,194 | 10,253 |
| Dividend income | * 29,463 | 284 | * 4,211 | 9,150 | 41,814 | * 32,142 | * 6,471 |
| Royalties | 19,278 | 0 | 0 | * 7,232 | 151,775 | * 4,903 | 2 |
| Net short-term capital gain (loss) | 0 | 0 | 1,302 | -3 | 250 | 0 | -147 |
| Net long-term capital gain (loss) | 16,951 | * 50 | 41 | -28 | 36,165 | * 48,121 | -53 |
| Net rental real estate income (loss) | 0 | * 1,116 | * 1,709 | * 11,292 | * 825 | 0 | * 2,607 |
| Net income | 0 | * 1,122 | * 1,712 | * 11,292 | * 828 | 0 | * 2,607 |
| Loss | 0 | 6 | 3 | 0 | 3 | 0 | 0 |
| Other net rental income (loss) | 78 | 9 | * 18,104 | * 1,354 | * 248,759 | -814 | 0 |
| Net income | 78 | 9 | * 18,104 | * 1,540 | * 256,434 | 0 | 0 |
| Loss | 0 | 0 | 0 | 185 | * 7,675 | 814 | 0 |
| Total net income [2] | 670,160 | 771,513 | 2,466,763 | 2,311,744 | 1,778,284 | 1,022,021 | 609,856 |

Footnotes at end of table.

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 Group, 2008—Continued

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

| Item | Manufacturing—continued | | | Wholesale trade | | | |
|---|--|---|-----------------------------|-----------------|-------------------------------------|--|---|
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | Total | Merchant wholesalers, durable goods | Merchant wholesalers, nondurable goods | Wholesale electronic markets and agents and brokers |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| Number of partnerships | 356 | * 796 | 1,692 | 34,360 | 16,978 | 10,843 | 6,540 |
| Number of partners | 1,337 | * 1,800 | 5,155 | 274,365 | 49,676 | 195,556 | 29,133 |
| Total assets | 41,084,975 | * 723,457 | 34,031,166 | 137,982,693 | 59,754,712 | 75,358,793 | 2,869,188 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 48,720,162 | * 1,678,971 | 22,526,660 | 494,308,924 | 128,151,893 | 354,717,712 | 11,439,320 |
| Business receipts | 46,855,363 | * 1,677,626 | 22,195,051 | 488,746,564 | 125,219,881 | 352,264,804 | 11,261,879 |
| Ordinary income from other partnerships and fiduciaries | 606,381 | 0 | * 194,504 | 1,378,427 | 382,697 | 994,823 | 907 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 15,225 | * 34 | 15,261 | 171,717 | 124,396 | 46,925 | * 396 |
| Other income | 1,243,193 | * 1,311 | 121,843 | 4,012,216 | 2,424,919 | 1,411,159 | 176,138 |
| Total deductions | 44,368,996 | * 1,457,117 | 18,723,078 | 472,701,758 | 116,268,188 | 345,841,699 | 10,591,871 |
| Cost of good sold [1] | 37,858,771 | * 1,092,321 | 12,149,210 | 429,041,447 | 98,349,505 | 322,081,367 | 8,610,575 |
| Inventory, beginning of year | 5,859,004 | * 75,113 | 2,404,833 | 25,147,938 | 13,058,764 | 11,944,208 | 144,966 |
| Purchases | 25,592,291 | * 697,441 | 7,425,606 | 373,341,267 | 93,203,865 | 274,505,490 | 5,631,912 |
| Cost of labor | 1,504,062 | * 218,206 | 2,592,097 | 2,193,855 | 1,363,076 | 829,694 | * 1,085 |
| Additional inventory costs (section 263A) | 106,576 | * 3,440 | 104,198 | 951,791 | 449,784 | 499,164 | * 2,843 |
| Other costs | 10,585,159 | * 174,208 | 2,461,476 | 53,393,306 | 4,985,150 | 45,374,121 | 3,034,034 |
| Less: Inventory, end of year | 5,788,320 | * 76,087 | 2,839,000 | 26,888,478 | 14,711,134 | 11,973,079 | 204,265 |
| Salaries and wages | 1,627,035 | * 111,583 | 2,150,730 | 12,964,015 | 5,757,216 | 6,847,019 | 359,780 |
| Guaranteed payments to partners | 32,203 | * 7,077 | 35,293 | 852,236 | 507,834 | 323,629 | 20,773 |
| Rent paid | 212,715 | * 28,791 | 207,388 | 1,868,072 | 886,938 | 928,596 | 52,538 |
| Interest paid | 518,496 | * 25,860 | 244,712 | 1,992,984 | 863,723 | 1,075,605 | 53,657 |
| Taxes and licenses | 127,677 | * 5,536 | 205,663 | 1,771,271 | 840,786 | 892,699 | 37,786 |
| Bad debts | 10,521 | * 3,875 | 18,932 | 381,248 | 178,654 | 193,786 | 8,808 |
| Repairs and maintenance | 56,872 | * 3,398 | 36,539 | 639,272 | 251,756 | 377,586 | 9,930 |
| Depreciation | 444,203 | * 17,940 | 480,624 | 1,756,618 | 601,087 | 1,115,878 | 39,653 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 259,640 | * 366 | 34,027 | 379,198 | 155,644 | 190,881 | 32,673 |
| Employee benefit programs | 119,256 | * 1,701 | 160,537 | 1,131,207 | 523,225 | 565,335 | 42,647 |
| Ordinary loss from other partnerships and fiduciaries | * 45,376 | 0 | 2,081 | 78,580 | 36,909 | 34,937 | * 6,734 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 3,854 | 95 | 30 | 24,400 | 17,263 | 5,805 | 1,331 |
| Other deductions | 3,052,376 | * 158,573 | 2,997,313 | 19,821,210 | 7,297,648 | 11,208,577 | 1,314,985 |
| Ordinary business income (loss) | 4,351,166 | * 221,854 | 3,803,581 | 21,607,167 | 11,883,705 | 8,876,013 | 847,449 |
| Net income | 4,396,700 | * 221,854 | 3,803,581 | 21,621,865 | 11,887,626 | 8,883,796 | 850,443 |
| Loss | 45,534 | 0 | 0 | 14,698 | * 3,921 | 7,784 | * 2,993 |
| Portfolio income (loss) distributed directly to partners | 432,100 | * 1,100 | 1,517,471 | 1,208,821 | 506,696 | 660,198 | 41,927 |
| Interest income | 359,371 | * 1,098 | 482,613 | 591,480 | 271,359 | 282,787 | 37,334 |
| Dividend income | * 34,391 | 0 | * 149,830 | 204,709 | 63,259 | 136,803 | * 4,647 |
| Royalties | 65,889 | 0 | 759,359 | 10,832 | * 7,665 | * 3,168 | 0 |
| Net short-term capital gain (loss) | 1,010 | 0 | * -15 | -3,737 | -14,280 | 10,626 | * -82 |
| Net long-term capital gain (loss) | -28,561 | 2 | 125,683 | 405,537 | 178,694 | 226,814 | * 29 |
| Net rental real estate income (loss) | 1,212 | 0 | -267 | 9,206 | 554 | 8,016 | * 636 |
| Net income | 1,212 | 0 | 206 | 15,692 | 4,597 | 10,430 | * 665 |
| Loss | 0 | 0 | 473 | 6,486 | 4,043 | * 2,414 | 29 |
| Other net rental income (loss) | 23,134 | 0 | 0 | 19,710 | 6,189 | 13,521 | 0 |
| Net income | * 23,525 | 0 | 0 | 26,016 | 11,699 | 14,317 | 0 |
| Loss | 391 | 0 | 0 | 6,307 | 5,510 | 796 | 0 |
| Total net income [2] | 4,835,162 | * 222,952 | 5,195,117 | 22,443,103 | 12,232,730 | 9,320,307 | 890,066 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Retail trade | | | | | | |
|---|--------------------|---------------------------------|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|
| | 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 |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| Number of partnerships | 78,325 | 11,355 | 1,897 | 2,282 | 3,897 | 9,602 | 2,313 |
| Number of partners | 289,592 | 26,308 | 4,497 | 5,178 | 10,656 | 23,158 | 38,522 |
| Total assets | 74,975,051 | 16,091,243 | 2,148,478 | 1,547,182 | 2,260,748 | 18,138,480 | 1,709,715 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 250,110,163 | 57,503,966 | 6,271,353 | 4,898,908 | 7,064,669 | 55,293,428 | 6,486,811 |
| Business receipts | 244,111,295 | 56,163,893 | 6,114,116 | 4,878,820 | 7,003,701 | 52,533,684 | 6,460,323 |
| Ordinary income from other partnerships and fiduciaries | 1,214,442 | * 400 | 36 | 0 | 0 | 686,709 | * 4,458 |
| Farm net profit | * 1,384 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 125,724 | 29,637 | * 1,078 | * 29 | * 252 | 42,400 | 11 |
| Other income | 4,657,318 | 1,310,035 | 156,122 | 20,059 | 60,715 | 2,030,635 | 22,018 |
| Total deductions | 240,907,015 | 56,221,678 | 5,737,051 | 4,622,757 | 6,630,929 | 54,111,644 | 5,981,378 |
| Cost of good sold [1] | 194,533,813 | 47,807,068 | 3,445,733 | 3,356,754 | 4,955,887 | 40,968,416 | 3,943,861 |
| Inventory, beginning of year | 18,329,549 | 7,876,184 | 410,331 | 278,406 | 877,357 | 2,839,185 | 327,089 |
| Purchases | 188,372,234 | 47,139,863 | 2,976,042 | 3,353,369 | 4,626,592 | 39,801,582 | 3,903,079 |
| Cost of labor | 1,917,439 | 439,869 | * 152,123 | * 32,578 | * 91,306 | 660,598 | * 6,675 |
| Additional inventory costs (section 263A) | 502,438 | 247,035 | 23,223 | * 17,689 | * -765 | 79,569 | * -852 |
| Other costs | 4,888,682 | 530,488 | 323,482 | * 65,397 | 271,206 | 528,483 | 57,756 |
| Less: Inventory, end of year | 19,476,529 | 8,426,372 | 439,469 | 390,685 | 909,809 | 2,941,000 | 349,886 |
| Salaries and wages | 13,914,771 | 3,108,845 | 690,093 | 342,122 | 665,625 | 3,828,146 | 667,098 |
| Guaranteed payments to partners | 921,819 | 91,758 | * 37,239 | 82,635 | 48,401 | 208,093 | 115,820 |
| Rent paid | 4,320,534 | 713,624 | 268,067 | 146,360 | 148,690 | 1,111,782 | 144,983 |
| Interest paid | 1,568,799 | 378,922 | 36,844 | 18,606 | 37,082 | 371,604 | 34,831 |
| Taxes and licenses | 1,865,349 | 470,897 | 112,505 | 49,900 | 90,740 | 323,739 | 81,403 |
| Bad debts | 325,948 | 62,559 | 9,793 | * 4,275 | 11,590 | 49,265 | 10,390 |
| Repairs and maintenance | 930,363 | 105,100 | 28,592 | 6,756 | 31,611 | 341,886 | 15,749 |
| Depreciation | 2,381,797 | 260,257 | 62,667 | 16,218 | 49,086 | 749,134 | 41,466 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 158,116 | 16,674 | 4,608 | * 1,292 | 9,933 | 53,616 | 5,280 |
| Employee benefit programs | 655,462 | 222,197 | 25,028 | 13,167 | 33,924 | 94,100 | 28,444 |
| Ordinary loss from other partnerships and fiduciaries | 9,821 | * 169 | 5 | * 122 | 4 | * 1,349 | 360 |
| Farm net loss | * 9,955 | 0 | 0 | 0 | 0 | * 9,955 | 0 |
| Net loss, noncapital assets | 26,183 | 2,192 | * 7,291 | * 1,515 | 34 | * 1,688 | * 3,501 |
| Other deductions | 19,284,284 | 2,981,415 | 1,008,588 | 583,035 | 548,322 | 5,998,872 | 888,192 |
| Ordinary business income (loss) | 9,203,148 | 1,282,288 | 534,301 | 276,151 | 433,740 | 1,181,784 | 505,432 |
| Net income | 9,275,890 | 1,293,777 | 534,469 | 276,151 | 433,868 | 1,200,539 | 505,432 |
| Loss | 72,742 | 11,489 | 167 | 0 | 128 | * 18,755 | 0 |
| Portfolio income (loss) distributed directly to partners | 508,185 | 87,841 | 7,432 | 5,482 | 9,542 | 17,339 | 4,968 |
| Interest income | 399,571 | 87,537 | 7,936 | 4,612 | 4,546 | 140,293 | 4,968 |
| Dividend income | 49,690 | * 404 | 11 | * 1,103 | * 908 | 31,411 | 0 |
| Royalties | * 3,316 | 0 | 0 | 0 | 0 | 2 | 0 |
| Net short-term capital gain (loss) | -3,415 | * -52 | -7 | * -8 | * -662 | -349 | 0 |
| Net long-term capital gain (loss) | 59,022 | * -48 | -508 | * -225 | * 4,751 | * -154,018 | 0 |
| Net rental real estate income (loss) | 204,550 | * 1,873 | 4,187 | * -2,312 | * 537 | 78,007 | * 189 |
| Net income | 209,275 | * 1,873 | 4,187 | 0 | * 537 | 78,007 | * 189 |
| Loss | * 4,725 | 0 | 0 | * 2,312 | 0 | 0 | 0 |
| Other net rental income (loss) | 47,618 | * 862 | 605 | 0 | 0 | 6,998 | 0 |
| Net income | 47,618 | * 862 | 605 | 0 | 0 | 6,998 | 0 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net income [2] | 9,907,894 | 1,372,964 | 547,041 | 279,553 | 439,731 | 1,438,495 | 510,590 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—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 |
| | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| Number of partnerships | 3,743 | 8,751 | 5,845 | 2,946 | 11,454 | 14,240 | 20,169 |
| Number of partners | 9,477 | 19,993 | 12,290 | 6,240 | 28,239 | 105,035 | 1,030,639 |
| Total assets | 8,183,894 | 2,883,579 | 1,366,804 | 1,636,943 | 3,898,775 | 15,109,210 | 173,206,439 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 57,219,188 | 7,091,455 | 2,015,322 | 4,190,120 | 12,998,255 | 29,076,690 | 127,579,126 |
| Business receipts | 56,953,685 | 6,919,065 | 1,967,109 | 4,170,105 | 12,666,900 | 28,279,892 | 122,532,486 |
| Ordinary income from other partnerships and fiduciaries | 13,379 | * 93,338 | * 2,880 | 12,574 | 17,832 | * 382,836 | 2,347,591 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | * 1,384 | 0 |
| Net gain, noncapital assets | 29,150 | 0 | * 958 | 12 | 6,054 | 16,143 | 737,239 |
| Other income | 222,973 | 79,052 | * 44,375 | 7,429 | 307,469 | 396,435 | 1,961,810 |
| Total deductions | 56,280,933 | 6,569,225 | 1,767,743 | 3,990,929 | 12,059,724 | 26,933,022 | 116,487,867 |
| Cost of good sold [1] | 52,431,413 | 3,953,353 | 1,004,245 | 2,901,869 | 9,122,060 | 20,643,155 | 85,180,277 |
| Inventory, beginning of year | 508,193 | 1,155,206 | 405,627 | 502,471 | 1,776,125 | 1,373,374 | 2,363,145 |
| Purchases | 52,217,120 | 3,735,478 | 1,207,384 | 2,780,143 | 8,384,974 | 18,246,607 | 58,903,124 |
| Cost of labor | * 48,407 | * 117,142 | * 8,085 | 0 | 142,624 | 218,033 | 2,406,297 |
| Additional inventory costs (section 263A) | 9,016 | * 1,064 | * 813 | 483 | 25,637 | 99,525 | 116,723 |
| Other costs | 187,483 | 175,894 | * 36,266 | * 81,873 | 584,336 | 2,046,016 | 24,336,868 |
| Less: Inventory, end of year | 538,805 | 1,231,432 | 653,931 | 463,102 | 1,791,636 | 1,340,402 | 2,945,880 |
| Salaries and wages | 1,096,110 | 826,486 | 191,816 | 249,381 | 754,014 | 1,495,035 | 5,275,987 |
| Guaranteed payments to partners | 13,055 | * 44,493 | * 11,660 | 257 | 140,182 | 128,228 | 540,499 |
| Rent paid | 298,694 | 531,496 | 142,835 | 147,979 | 439,571 | 226,452 | 1,044,980 |
| Interest paid | 239,266 | 57,509 | 23,559 | 30,846 | 87,383 | 252,346 | 2,470,260 |
| Taxes and licenses | 227,402 | 108,601 | 35,084 | 50,946 | 122,032 | 192,101 | 1,250,221 |
| Bad debts | 11,184 | 9,661 | * 2,000 | * 24,551 | 6,141 | 124,541 | 65,719 |
| Repairs and maintenance | 159,569 | 30,239 | 8,097 | 20,608 | 42,864 | 139,292 | 923,286 |
| Depreciation | 504,237 | 131,907 | 73,801 | 62,794 | 74,027 | 356,201 | 4,618,570 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | * 9,805 |
| Retirement plans, etc. | 6,721 | * 17,032 | * 138 | 390 | 10,632 | 31,800 | 155,532 |
| Employee benefit programs | 29,250 | 21,716 | * 5,316 | 5,252 | 43,472 | 133,596 | 500,233 |
| Ordinary loss from other partnerships and fiduciaries | * 1,993 | 0 | 0 | 0 | * 5,563 | 254 | * 19,115 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 1,035 |
| Net loss, noncapital assets | 630 | * 7,942 | 227 | 77 | 840 | 245 | 11,290 |
| Other deductions | 1,261,408 | 828,790 | 268,965 | 495,978 | 1,210,944 | 3,209,776 | 14,421,058 |
| Ordinary business income (loss) | 938,254 | 522,229 | 247,580 | 199,191 | 938,531 | 2,143,668 | 11,091,259 |
| Net income | 950,053 | 550,510 | 247,580 | 199,191 | 940,654 | 2,143,668 | 11,207,177 |
| Loss | * 11,798 | * 28,280 | 0 | 0 | * 2,123 | 0 | * 115,918 |
| Portfolio income (loss) distributed directly to partners | 17,318 | 15,318 | * 325 | * 6,684 | 43,126 | 292,810 | 981,370 |
| Interest income | 14,271 | 11,089 | * 325 | * 6,659 | 14,318 | 103,017 | 528,162 |
| Dividend income | 203 | * 4,390 | 0 | 26 | * 2,942 | 8,291 | 330,141 |
| Royalties | 0 | 0 | 0 | 0 | 3,294 | 21 | * 542 |
| Net short-term capital gain (loss) | -881 | -161 | 0 | 0 | * -961 | -333 | * 13,478 |
| Net long-term capital gain (loss) | 3,725 | 0 | 0 | -1 | * 23,532 | 181,813 | 109,046 |
| Net rental real estate income (loss) | 82,586 | * 32,152 | 0 | 305 | * 7,004 | * 21 | 36,109 |
| Net income | 83,374 | * 33,760 | 0 | 305 | * 7,020 | * 21 | 36,215 |
| Loss | * 789 | * 1,608 | 0 | 0 | 16 | 0 | * 106 |
| Other net rental income (loss) | 6,641 | 1,035 | 0 | 0 | 0 | * 31,477 | * 33,864 |
| Net income | 6,641 | 1,035 | 0 | 0 | 0 | * 31,477 | * 33,867 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 | * 3 |
| Total net income [2] | 1,041,955 | 570,895 | 247,905 | 206,181 | 966,089 | 2,286,494 | 12,020,078 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Transportation and warehousing—continued | | | | | | |
|---|--|----------------------|----------------------|---|-------------------------|---------------------------------------|---------------------------------------|
| | Air and rail transportation | Water transportation | Truck transportation | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation | Support activities for transportation |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| Number of partnerships | 327 | 253 | 12,471 | * 425 | 352 | * 20 | 4,347 |
| Number of partners | 1,431 | 8,247 | 27,075 | * 546 | 959,447 | * 120 | 29,123 |
| Total assets | 4,669,908 | 6,207,917 | 3,181,788 | * 237,105 | 134,316,617 | * 23,824 | 8,792,528 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 4,484,099 | 5,545,051 | 14,914,448 | * 320,028 | 73,032,693 | * 112,279 | 18,804,996 |
| Business receipts | 4,144,973 | 5,340,805 | 13,680,870 | * 316,297 | 70,384,902 | * 112,279 | 18,640,673 |
| Ordinary income from other partnerships and fiduciaries | 1,681 | * 14,945 | 954 | 0 | 2,078,388 | 0 | 68,056 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 290,281 | * 134,432 | 59,170 | 44 | 207,963 | 0 | 14,737 |
| Other income | 47,164 | 54,869 | 1,173,453 | * 3,686 | 361,440 | 0 | 81,529 |
| Total deductions | 3,887,115 | 4,903,786 | 13,979,618 | * 296,312 | 66,827,379 | * 96,877 | 17,280,789 |
| Cost of good sold [1] | 2,920,542 | 2,292,258 | 5,912,196 | * 158,133 | 55,585,757 | * 10,962 | 11,904,165 |
| Inventory, beginning of year | * 75,052 | 61,970 | * 75,524 | 1,116 | 824,778 | * 3,139 | 334,273 |
| Purchases | * 2,818,074 | * 462,567 | 1,564,546 | 0 | 46,209,010 | * 11,077 | 4,553,982 |
| Cost of labor | * 60,846 | * 433,177 | 331,100 | * 32,913 | 14,959 | 0 | 1,457,108 |
| Additional inventory costs (section 263A) | 890 | 0 | 0 | 0 | 3,674 | 0 | * 71,285 |
| Other costs | 838,088 | 1,375,909 | 4,022,305 | * 125,257 | 9,460,160 | 0 | 5,759,468 |
| Less: Inventory, end of year | * 872,408 | 41,365 | 81,278 | 1,152 | 926,825 | * 3,254 | 271,951 |
| Salaries and wages | 158,325 | 392,430 | 1,741,373 | * 22,876 | 457,304 | * 22,801 | 1,950,420 |
| Guaranteed payments to partners | * 5,552 | * 7,885 | 214,669 | * 1,059 | * 2,283 | 0 | 297,793 |
| Rent paid | 47,105 | 21,474 | 353,286 | * 5,222 | 206,950 | * 8,951 | 159,844 |
| Interest paid | 62,906 | 93,024 | 89,542 | * 12,568 | 1,931,274 | * 876 | 94,691 |
| Taxes and licenses | 25,536 | 57,474 | 256,692 | * 7,158 | 585,903 | * 2,580 | 203,524 |
| Bad debts | * 6,469 | * 4,878 | 16,027 | * 719 | 4,077 | 0 | 31,392 |
| Repairs and maintenance | 44,294 | 74,491 | 257,735 | * 1,851 | 340,396 | * 5,006 | 116,570 |
| Depreciation | 137,976 | 231,915 | 379,688 | * 2,670 | 3,463,463 | * 2,486 | 178,112 |
| Depletion | 0 | 0 | * 9,805 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | * 2,524 | 30,843 | 35,040 | * 1,495 | * 37,464 | * 131 | 41,662 |
| Employee benefit programs | * 10,953 | 104,090 | 52,981 | * 5,448 | 75,395 | 0 | 197,479 |
| Ordinary loss from other partnerships and fiduciaries | 0 | * 134 | * 858 | 0 | * 17,741 | 0 | 0 |
| Farm net loss | 0 | 1,035 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 0 | 4 | * 541 | 0 | * 9,834 | 0 | 702 |
| Other deductions | 464,933 | 1,591,850 | 4,659,185 | * 77,112 | 4,109,538 | * 43,084 | 2,104,435 |
| Ordinary business income (loss) | 596,985 | 641,265 | 934,830 | * 23,716 | 6,205,313 | * 15,402 | 1,524,207 |
| Net income | 596,985 | 650,983 | 935,006 | * 23,716 | 6,310,271 | * 15,402 | 1,524,277 |
| Loss | 0 | * 9,717 | * 176 | 0 | * 104,958 | 0 | 70 |
| Portfolio income (loss) distributed directly to partners | 6,675 | 162,211 | 67,557 | * 113 | 618,282 | * 287 | 42,200 |
| Interest income | 6,290 | 11,675 | 17,216 | * 113 | 428,673 | * 20 | 37,021 |
| Dividend income | * 11 | * 95,906 | * 333 | 0 | 190,118 | * 267 | 5,803 |
| Royalties | 78 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net short-term capital gain (loss) | 0 | 513 | 0 | 0 | -5,266 | 0 | * -537 |
| Net long-term capital gain (loss) | * 296 | * 54,117 | * 50,008 | 0 | 4,757 | 0 | * -86 |
| Net rental real estate income (loss) | * 1,871 | * -21 | * 2,993 | 320 | 0 | 0 | * 2,348 |
| Net income | 1,884 | * 72 | * 2,993 | 320 | 0 | 0 | * 2,348 |
| Loss | 13 | * 93 | 0 | 0 | 0 | 0 | 0 |
| Other net rental income (loss) | 0 | * 17,532 | * 2,698 | 0 | 9,458 | * -3 | * 4,179 |
| Net income | 0 | * 17,532 | * 2,698 | 0 | 9,458 | 0 | * 4,179 |
| Loss | 0 | 0 | 0 | 0 | 0 | * 3 | 0 |
| Total net income [2] | 605,234 | 766,358 | 958,070 | * 24,149 | 6,833,563 | * 15,686 | 1,573,557 |

Footnotes at end of table.

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 Group, 2008—Continued

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

| Item | Transportation and warehousing—continued | | Information | | | | |
|---|--|-------------------------|-------------|---|---|--------------------------------|--------------------|
| | Couriers and messengers | Warehousing and storage | Total | Publishing industries (except internet) | Motion picture and sound recording industries | Broadcasting (except internet) | Telecommunications |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) |
| Number of partnerships | * 488 | 1,487 | 14,058 | 2,902 | 2,808 | 2,843 | 2,753 |
| Number of partners | * 1,101 | 3,551 | 46,266 | 7,985 | 10,841 | 7,140 | 10,975 |
| Total assets | * 87,178 | 15,689,574 | 465,203,972 | 14,805,665 | 11,013,608 | 44,082,848 | 382,661,394 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | * 1,140,966 | 9,224,566 | 208,330,803 | 9,964,522 | 9,967,851 | 21,840,261 | 153,945,401 |
| Business receipts | * 1,140,944 | 8,770,742 | 189,453,416 | 9,717,140 | 9,235,447 | 20,893,605 | 137,453,892 |
| Ordinary income from other partnerships and fiduciaries | 0 | 183,566 | 11,722,419 | * 66,932 | 445,525 | 391,545 | 10,672,308 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 0 | 30,611 | 267,431 | * 1,306 | * 325 | * 96,826 | 168,973 |
| Other income | * 22 | 239,647 | 6,887,538 | 179,144 | 286,554 | 458,285 | 5,650,228 |
| Total deductions | * 1,053,595 | 8,162,395 | 169,950,983 | 8,795,339 | 9,199,054 | 17,356,414 | 125,665,582 |
| Cost of good sold [1] | * 800,046 | 5,596,219 | 40,771,031 | 3,000,928 | 4,121,146 | 2,814,814 | 29,436,696 |
| Inventory, beginning of year | 0 | 987,293 | 3,185,604 | 240,822 | 162,556 | 1,539 | 2,775,412 |
| Purchases | 0 | 3,283,869 | 19,826,568 | 843,540 | 756,601 | 43,493 | 18,087,966 |
| Cost of labor | * 25,380 | * 50,814 | 558,000 | 263,507 | * 101,343 | 0 | * 107,196 |
| Additional inventory costs (section 263A) | 0 | * 40,874 | 489,539 | 3,640 | * -45 | 0 | 337,110 |
| Other costs | * 774,666 | 1,981,016 | 19,904,743 | 1,917,207 | 3,210,718 | 2,770,526 | 10,937,523 |
| Less: Inventory, end of year | 0 | 747,648 | 3,245,487 | 267,788 | 110,028 | 745 | 2,860,576 |
| Salaries and wages | * 99,671 | 430,787 | 17,074,489 | 1,831,035 | 641,958 | 1,888,131 | 10,486,733 |
| Guaranteed payments to partners | * 9,290 | * 1,969 | 345,079 | 62,950 | 83,594 | * 15,379 | 27,410 |
| Rent paid | * 13,394 | 228,754 | 5,458,533 | 169,859 | 188,588 | 187,163 | 4,646,461 |
| Interest paid | * 1,735 | 183,644 | 4,571,837 | 137,661 | 119,833 | 805,555 | 2,979,968 |
| Taxes and licenses | * 4,514 | 106,839 | 3,331,349 | 178,853 | 90,291 | 285,703 | 2,513,183 |
| Bad debts | 0 | 2,158 | 1,977,747 | 69,191 | * 4,293 | 196,142 | 1,679,350 |
| Repairs and maintenance | * 4,347 | 78,596 | 1,855,079 | 51,768 | 35,835 | 153,725 | 1,507,457 |
| Depreciation | * 1,646 | 220,614 | 21,187,649 | 245,903 | 177,446 | 1,434,342 | 19,043,729 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 27 | 6,347 | 1,883,666 | 43,315 | 3,350 | 48,176 | 1,735,952 |
| Employee benefit programs | * 4,935 | 48,951 | 1,438,238 | 216,891 | 19,628 | 127,485 | 935,907 |
| Ordinary loss from other partnerships and fiduciaries | 0 | 381 | 458,378 | * 13,061 | * 347,104 | 16,901 | * 78,578 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 0 | 208 | 124,412 | * 493 | * 7 | 14,287 | 109,182 |
| Other deductions | * 113,992 | 1,256,929 | 69,473,496 | 2,773,433 | 3,365,983 | 9,368,611 | 50,484,974 |
| Ordinary business income (loss) | * 87,370 | 1,062,171 | 38,379,821 | 1,169,183 | 768,797 | 4,483,847 | 28,279,819 |
| Net income | * 87,370 | 1,063,167 | 39,447,746 | 1,182,469 | 1,790,604 | 4,511,018 | 28,285,342 |
| Loss | 0 | * 996 | 1,067,926 | * 13,286 | * 1,021,807 | * 27,171 | * 5,523 |
| Portfolio income (loss) distributed directly to partners | * 93 | 83,953 | 6,210,021 | 231,187 | 2,068,905 | 748,350 | 2,921,168 |
| Interest income | * 13 | 27,142 | 3,141,444 | 80,038 | 98,136 | 449,216 | 2,461,501 |
| Dividend income | * 80 | * 37,623 | 160,723 | 2,630 | 22,785 | * 13,070 | 120,988 |
| Royalties | 0 | 464 | 2,222,408 | 147,988 | 1,861,176 | 20,186 | 153,361 |
| Net short-term capital gain (loss) | 0 | * 18,769 | -39,553 | * -4 | * -43,790 | * 3,621 | -288 |
| Net long-term capital gain (loss) | 0 | -46 | 725,000 | * 536 | * 130,599 | * 262,256 | 185,607 |
| Net rental real estate income (loss) | 0 | * 28,597 | 19,289 | * 10,331 | * 6,935 | * 2,352 | * -353 |
| Net income | 0 | * 28,597 | 20,653 | * 10,331 | * 7,609 | * 2,352 | * 336 |
| Loss | 0 | 0 | * 1,364 | 0 | 675 | 0 | * 689 |
| Other net rental income (loss) | 0 | 0 | 457,185 | * 11,594 | * 1,758 | 3,118 | 414,389 |
| Net income | 0 | 0 | 1,304,120 | * 11,594 | * 1,775 | 3,118 | 1,261,308 |
| Loss | 0 | 0 | * 846,935 | 0 | 16 | 0 | * 846,919 |
| Total net income [2] | * 87,463 | 1,155,998 | 44,380,868 | 1,421,764 | 2,759,586 | 4,971,790 | 31,429,705 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Information—continued | | | Finance and insurance | | | |
|---|--------------------------|----------------------------|----------------------|----------------------------------|--------------------------------------|---|---|
| | Data processing services | Other information services | Total | Depository credit intermediation | Non-depository credit intermediation | Activities related to credit intermediation | Securities, commodity contracts, and other financial investments and related activities |
| | (78) | (79) | (80) | (81) | (82) | (83) | Total (84) |
| Number of partnerships | 892 | 1,860 | 209,674 | * 44 | 11,846 | 1,993 | 159,030 |
| Number of partners | 2,667 | 6,659 | 3,750,887 | * 215 | 79,803 | 6,064 | 2,707,897 |
| Total assets | 6,185,148 | 6,455,308 | 6,872,011,502 | * 9,014,732 | 217,030,794 | 23,275,335 | 5,638,549,107 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 2,188,156 | 10,424,613 | 254,457,270 | * 1,749,873 | 34,725,691 | 6,142,176 | 183,741,477 |
| Business receipts | 1,880,565 | 10,272,766 | 131,182,226 | * 1,568,408 | 7,107,722 | 5,631,635 | 96,505,647 |
| Ordinary income from other partnerships and fiduciaries | * 37,743 | * 108,367 | 29,710,714 | 0 | 112,864 | * 231,372 | 24,669,660 |
| Farm net profit | 0 | 0 | * 3,745 | 0 | 0 | 0 | * 2,308 |
| Net gain, noncapital assets | 0 | 0 | 3,746,273 | 29 | * 333,583 | * 2,990 | 3,273,408 |
| Other income | * 269,848 | 43,480 | 89,814,312 | * 181,436 | 27,171,522 | 276,179 | 59,290,454 |
| Total deductions | 1,665,002 | 7,269,591 | 164,477,367 | * 1,372,088 | 27,450,654 | 4,117,965 | 111,284,731 |
| Cost of good sold [1] | * 310,456 | 1,086,991 | 19,571,242 | * 242,006 | 1,528,034 | * 365,598 | 15,493,230 |
| Inventory, beginning of year | 0 | * 5,275 | 1,534,572 | 788 | * 99,402 | 122 | 1,388,099 |
| Purchases | 789 | * 94,179 | 14,591,634 | 0 | * 1,278,369 | * 72,143 | 12,382,725 |
| Cost of labor | 44,143 | * 41,809 | 565,423 | 0 | 0 | * 21,392 | 445,349 |
| Additional inventory costs (section 263A) | * 22,745 | * 126,088 | 204,113 | 0 | * 9,977 | 0 | * 84,403 |
| Other costs | 242,779 | 825,989 | 4,339,723 | * 241,222 | 242,869 | * 272,073 | 2,679,114 |
| Less: Inventory, end of year | 0 | * 6,350 | 1,664,223 | 4 | * 102,582 | 132 | 1,486,460 |
| Salaries and wages | 458,303 | 1,768,329 | 32,081,930 | 483,586 | 1,209,431 | 557,665 | 26,750,913 |
| Guaranteed payments to partners | * 82,457 | 73,289 | 6,170,491 | 6,514 | 202,179 | * 121,729 | 5,256,233 |
| Rent paid | 31,778 | 234,683 | 2,750,375 | 46,705 | 213,781 | 132,741 | 2,057,467 |
| Interest paid | 106,556 | 422,264 | 19,273,694 | * 79,901 | 6,167,425 | 500,369 | 10,479,125 |
| Taxes and licenses | 36,881 | 226,437 | 2,314,159 | 3,737 | 128,988 | 60,770 | 1,857,270 |
| Bad debts | * 2,415 | 26,356 | 11,498,498 | 0 | 10,753,895 | 33,493 | 332,490 |
| Repairs and maintenance | 9,181 | 97,113 | 332,972 | 1,842 | 21,763 | 44,829 | 224,195 |
| Depreciation | 34,468 | 251,761 | 1,911,789 | 8,361 | 131,719 | 61,777 | 1,576,062 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | * 8,139 | 44,735 | 621,356 | 35,000 | 16,865 | * 521 | 484,324 |
| Employee benefit programs | * 14,083 | 124,244 | 1,365,479 | 28,750 | 107,556 | * 40,066 | 990,150 |
| Ordinary loss from other partnerships and fiduciaries | [3] | * 2,733 | 6,468,978 | 0 | 15,720 | 0 | 5,585,358 |
| Farm net loss | 0 | 0 | 73,142 | 0 | 0 | 0 | 70,051 |
| Net loss, noncapital assets | * 389 | 54 | 585,348 | 0 | * 41,971 | * 837 | 507,009 |
| Other deductions | 569,894 | 2,910,601 | 59,457,915 | * 435,687 | 6,911,326 | 2,197,568 | 39,620,854 |
| Ordinary business income (loss) | 523,153 | 3,155,022 | 89,979,902 | * 377,785 | 7,275,037 | 2,024,211 | 72,456,746 |
| Net income | 523,292 | 3,155,022 | 98,369,787 | * 377,785 | 7,692,912 | 2,024,274 | 79,331,696 |
| Loss | * 138 | 0 | 8,389,885 | 0 | 417,875 | 63 | 6,874,950 |
| Portfolio income (loss) distributed directly to partners | 60,437 | 179,973 | 221,607,411 | * 60,638 | 5,133,066 | 368,649 | 192,107,031 |
| Interest income | 13,845 | 38,708 | 175,795,438 | * 40,065 | 5,352,648 | 115,274 | 141,796,366 |
| Dividend income | 788 | * 463 | 74,128,070 | 5,312 | 204,938 | * 2,089 | 62,876,103 |
| Royalties | * 37,582 | 2,114 | 4,837,489 | 0 | 25 | 0 | 4,415,070 |
| Net short-term capital gain (loss) | 0 | * 908 | -115,409,230 | 801 | * 35,511 | * 2,167 | -96,322,488 |
| Net long-term capital gain (loss) | * 8,222 | * 137,780 | 82,255,644 | 14,460 | -460,056 | * 249,119 | 79,341,980 |
| Net rental real estate income (loss) | * 24 | 0 | -215,247 | 0 | 3,115 | * -641 | -413,515 |
| Net income | * 24 | 0 | 1,360,582 | 0 | * 14,555 | 0 | 990,955 |
| Loss | 0 | 0 | 1,575,829 | 0 | * 11,439 | * 641 | 1,404,470 |
| Other net rental income (loss) | 0 | * 26,325 | 388,870 | 0 | * 53,104 | 0 | 222,276 |
| Net income | 0 | * 26,325 | 730,380 | 0 | * 53,104 | 0 | 525,624 |
| Loss | 0 | 0 | 341,510 | 0 | 0 | 0 | 303,348 |
| Total net income [2] | 575,392 | 3,222,632 | 344,914,522 | * 423,162 | 12,888,868 | 2,140,933 | 281,353,046 |

Footnotes at end of table.

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 Group, 2008—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 | | |
|---|---|---------------------------------------|---|---|------------------------------------|----------------------|---|
| | Securities, commodity contracts, and other financial investments and related activities—continued | | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total | Real estate | |
| | Securities and commodity contracts and exchanges | Other financial investment activities | | | | Total | Lessors of residential buildings and dwellings and co-operative housing |
| | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
| Number of partnerships | 6,643 | 152,387 | 4,612 | 32,149 | 720,373 | 698,287 | 140,554 |
| Number of partners | 71,919 | 2,635,978 | 19,447 | 937,460 | 3,314,495 | 3,245,429 | 662,644 |
| Total assets | 220,163,358 | 5,418,385,749 | 18,222,545 | 965,918,990 | 2,240,010,545 | 2,160,168,347 | 399,832,902 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 39,990,830 | 143,750,648 | 17,208,089 | 10,889,963 | 105,629,860 | 80,326,842 | 5,850,154 |
| Business receipts | 21,325,333 | 75,180,315 | 16,301,782 | 4,067,031 | 82,412,642 | 62,359,865 | 4,190,426 |
| Ordinary income from other partnerships and fiduciaries | 1,240,771 | 23,428,889 | * 38,983 | 4,657,835 | 8,462,985 | 8,079,498 | 713,511 |
| Farm net profit | 0 | * 2,308 | 0 | * 1,436 | 166,808 | 166,808 | * 40,419 |
| Net gain, noncapital assets | 283,729 | 2,989,678 | * 2,201 | 134,062 | 2,501,579 | 1,502,747 | 321,716 |
| Other income | 17,140,997 | 42,149,457 | 865,123 | 2,029,598 | 12,085,846 | 8,217,925 | 584,082 |
| Total deductions | 31,707,228 | 79,577,503 | 13,252,229 | 6,999,700 | 76,451,669 | 60,424,593 | 4,168,712 |
| Cost of good sold [1] | 4,261,046 | 11,232,184 | 1,532,790 | * 409,584 | 36,276,298 | 32,497,713 | 2,128,189 |
| Inventory, beginning of year | 51,300 | 1,336,799 | 3,380 | 42,780 | 10,113,776 | 9,872,769 | * 705,926 |
| Purchases | 3,301,945 | 9,080,780 | * 595,720 | 262,679 | 12,662,634 | 11,405,958 | 840,336 |
| Cost of labor | * 108,956 | 336,392 | 75,523 | * 23,159 | 831,630 | 538,794 | 0 |
| Additional inventory costs (section 263A) | 433 | * 83,969 | * 109,566 | 168 | 1,383,497 | 1,361,313 | * 84,795 |
| Other costs | 884,964 | 1,794,150 | 754,698 | * 149,747 | 21,786,394 | 19,497,237 | 848,873 |
| Less: Inventory, end of year | 86,552 | 1,399,908 | 6,097 | 68,947 | 10,600,584 | 10,277,310 | 351,741 |
| Salaries and wages | 8,428,960 | 18,321,953 | 2,802,640 | 277,696 | 7,904,988 | 6,173,964 | 526,041 |
| Guaranteed payments to partners | 867,019 | 4,389,214 | 269,089 | 314,747 | 990,707 | 891,018 | * 17,689 |
| Rent paid | 581,721 | 1,475,746 | 263,718 | 35,962 | 1,890,093 | 1,101,340 | 13,092 |
| Interest paid | 6,488,227 | 3,990,899 | 90,181 | 1,956,694 | 3,373,309 | 2,203,393 | 171,654 |
| Taxes and licenses | 558,363 | 1,298,907 | 229,792 | 33,602 | 1,305,205 | 1,043,612 | 92,093 |
| Bad debts | 86,182 | 246,308 | 33,357 | 345,262 | 300,895 | 159,175 | * 5,874 |
| Repairs and maintenance | 101,357 | 122,838 | 38,785 | * 1,556 | 474,326 | 296,733 | 28,160 |
| Depreciation | 601,788 | 974,274 | 111,048 | 22,820 | 5,515,732 | 993,391 | 76,656 |
| Depletion | 0 | 0 | 0 | 0 | * 6,614 | * 1,392 | 0 |
| Retirement plans, etc. | 136,231 | 348,093 | 80,184 | * 4,462 | 95,779 | 56,603 | * 645 |
| Employee benefit programs | 235,563 | 754,587 | 183,561 | 15,396 | 443,573 | 234,686 | 19,349 |
| Ordinary loss from other partnerships and fiduciaries | 153,697 | 5,431,661 | 25,745 | 842,154 | 998,230 | 975,748 | 36,591 |
| Farm net loss | 0 | 70,051 | 0 | * 3,091 | 38,464 | 38,464 | * 18,189 |
| Net loss, noncapital assets | 4,822 | 502,187 | * 160 | * 35,371 | 62,269 | 44,194 | * 7,722 |
| Other deductions | 9,202,253 | 30,418,602 | 7,591,178 | 2,701,301 | 16,775,186 | 13,713,165 | 1,026,770 |
| Ordinary business income (loss) | 8,283,601 | 64,173,145 | 3,955,860 | 3,890,263 | 29,178,192 | 19,902,249 | 1,681,442 |
| Net income | 8,611,073 | 70,720,623 | 3,968,737 | 4,974,385 | 31,415,102 | 21,905,326 | 1,881,568 |
| Loss | 327,471 | 6,547,479 | * 12,876 | 1,084,121 | 2,236,910 | 2,003,076 | 200,126 |
| Portfolio income (loss) distributed directly to partners | 3,894,233 | 188,212,798 | 686,181 | 23,251,846 | 20,268,623 | 17,682,798 | 2,202,203 |
| Interest income | 2,852,606 | 138,943,760 | 606,035 | 27,885,049 | 13,416,755 | 12,624,320 | 1,926,922 |
| Dividend income | 583,499 | 62,292,604 | 21,371 | 11,018,257 | 5,377,766 | 5,341,800 | 519,149 |
| Royalties | 13,731 | 4,401,339 | * 26 | 422,368 | 3,210,844 | 1,657,163 | 334,513 |
| Net short-term capital gain (loss) | -310,879 | -96,011,609 | -41,471 | -19,083,750 | -9,556,906 | -9,599,179 | -879,524 |
| Net long-term capital gain (loss) | 755,276 | 78,586,704 | 100,220 | 3,009,922 | 7,820,164 | 7,658,693 | 301,144 |
| Net rental real estate income (loss) | 3,642 | -417,157 | 13,440 | 182,353 | 88,585,279 | 88,316,787 | 20,173,917 |
| Net income | * 11,412 | 979,543 | 13,440 | 341,632 | 91,458,310 | 91,184,660 | 20,541,851 |
| Loss | 7,770 | 1,396,700 | 0 | 159,279 | 2,873,031 | 2,867,873 | 367,933 |
| Other net rental income (loss) | 7,601 | 214,675 | 0 | 113,490 | 2,424,320 | 302,946 | 16,117 |
| Net income | * 9,060 | 516,563 | 0 | 151,652 | 2,875,747 | 334,606 | * 25,885 |
| Loss | * 1,459 | 301,889 | 0 | 38,162 | 451,426 | 31,660 | * 9,768 |
| Total net income [2] | 11,744,680 | 269,608,365 | 4,596,733 | 43,511,781 | 142,193,156 | 128,145,266 | 24,652,060 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Real estate and rental and leasing—continued | | | | | | Professional, scientific, and technical services |
|---|--|---|---------------------------------------|------------------------------|-----------------------------|--|--|
| | Real estate—continued | | | | Rental and leasing services | Lessors of nonfinancial intangible assets (except copyrighted works) | |
| | 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 | | | Total |
| | (92) | (93) | (94) | (95) | (96) | (97) | (98) |
| Number of partnerships | 354,492 | 9,886 | 53,390 | 139,965 | 20,546 | 1,540 | 125,060 |
| Number of partners | 1,633,390 | 38,280 | 278,267 | 632,848 | 62,091 | 6,975 | 467,137 |
| Total assets | 1,086,165,138 | 30,155,009 | 100,574,059 | 543,441,239 | 63,021,567 | 16,820,630 | 153,385,464 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 8,646,033 | 334,587 | 2,613,183 | 62,882,885 | 17,549,623 | 7,753,395 | 349,716,669 |
| Business receipts | 5,463,177 | * 292,432 | 1,862,500 | 50,551,330 | 14,088,087 | 5,964,690 | 334,910,441 |
| Ordinary income from other partnerships and fiduciaries | 1,501,121 | * 121 | 249,734 | 5,615,010 | * 97,921 | * 285,566 | 4,571,033 |
| Farm net profit | * 42,932 | 0 | * 4,221 | * 79,237 | 0 | 0 | 0 |
| Net gain, noncapital assets | 262,266 | * 40 | 143,373 | 775,351 | 998,832 | 1 | 567,303 |
| Other income | 1,376,538 | 41,994 | 353,354 | 5,861,957 | 2,364,783 | 1,503,138 | 9,667,892 |
| Total deductions | 6,071,378 | 321,011 | 1,916,635 | 47,946,857 | 14,585,680 | 1,441,396 | 261,150,353 |
| Cost of good sold [1] | 2,415,917 | * 3,757 | 638,420 | 27,311,430 | 3,755,048 | * 23,537 | 54,322,256 |
| Inventory, beginning of year | 435,436 | * 779 | * 616,153 | 8,114,474 | 241,007 | 0 | 1,393,670 |
| Purchases | 883,404 | * 3,256 | * 528,470 | 9,150,493 | 1,236,675 | 20,001 | 17,563,173 |
| Cost of labor | * 58,510 | 0 | 0 | 480,284 | 292,836 | 0 | 8,625,573 |
| Additional inventory costs (section 263A) | * 210,225 | 0 | 0 | 1,066,293 | * 22,184 | 0 | 299,025 |
| Other costs | 1,440,001 | * 554 | * 65,608 | 17,142,200 | 2,285,620 | * 3,536 | 26,805,323 |
| Less: Inventory, end of year | 611,659 | * 832 | * 571,812 | 8,741,265 | 323,274 | 0 | 1,358,621 |
| Salaries and wages | 438,527 | * 13,940 | 292,147 | 4,903,310 | 1,645,293 | * 85,731 | 84,239,195 |
| Guaranteed payments to partners | 145,259 | * 838 | * 18,358 | 708,874 | * 33,365 | 66,325 | 17,618,125 |
| Rent paid | 334,205 | * 476 | * 28,429 | 725,138 | 699,646 | 89,107 | 12,937,351 |
| Interest paid | 391,747 | * 106,346 | 221,550 | 1,312,095 | 1,092,041 | * 77,875 | 1,542,291 |
| Taxes and licenses | 200,118 | * 24,555 | 24,857 | 701,989 | 247,524 | 14,069 | 7,435,961 |
| Bad debts | 15,484 | * 19 | * 6,919 | 130,880 | 138,558 | * 3,162 | 463,038 |
| Repairs and maintenance | 67,521 | * 10,622 | 18,767 | 171,662 | 176,411 | * 1,182 | 1,257,018 |
| Depreciation | 325,891 | * 31,695 | 74,716 | 484,434 | 4,512,542 | * 9,799 | 3,399,768 |
| Depletion | 0 | 0 | 1,379 | * 13 | 0 | 5,221 | 652 |
| Retirement plans, etc. | * 7,175 | * 28 | * 180 | 48,575 | 37,340 | * 1,835 | 4,146,770 |
| Employee benefit programs | 32,518 | 0 | * 8,302 | 174,518 | 207,227 | * 1,661 | 4,794,825 |
| Ordinary loss from other partnerships and fiduciaries | 268,088 | * 42,862 | 13,878 | 614,329 | * 22,482 | 0 | 133,134 |
| Farm net loss | * 4,132 | 0 | * 11,270 | * 4,873 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 17,988 | * 105 | * 4,701 | 13,678 | * 17,677 | 398 | 81,303 |
| Other deductions | 1,406,806 | 85,767 | 552,763 | 10,641,059 | 2,000,527 | 1,061,495 | 68,778,667 |
| Ordinary business income (loss) | 2,574,655 | 13,577 | 696,547 | 14,936,029 | 2,963,943 | 6,312,000 | 88,566,316 |
| Net income | 3,120,510 | 58,981 | 767,606 | 16,076,661 | 3,195,474 | 6,314,302 | 88,922,037 |
| Loss | 545,855 | * 45,404 | 71,058 | 1,140,632 | 231,532 | * 2,302 | 355,721 |
| Portfolio income (loss) distributed directly to partners | 7,251,520 | 63,430 | 1,271,926 | 6,893,719 | 760,975 | 1,824,849 | 4,062,949 |
| Interest income | 3,729,175 | 34,658 | 393,420 | 6,540,145 | 637,656 | 154,779 | 1,281,371 |
| Dividend income | 1,925,678 | 16,449 | 237,330 | 2,643,195 | 33,515 | * 2,451 | 528,975 |
| Royalties | 261,532 | * 14,976 | 294,801 | 751,341 | * 2 | 1,553,679 | 1,121,838 |
| Net short-term capital gain (loss) | -785,619 | * -3,171 | -108,747 | -7,822,117 | * 42,278 | -6 | -221,981 |
| Net long-term capital gain (loss) | 2,120,754 | * 518 | 455,123 | 4,781,155 | * 47,524 | * 113,947 | 1,352,747 |
| Net rental real estate income (loss) | 53,723,413 | 1,791,048 | 5,460,362 | 7,168,047 | 256,880 | * 11,612 | -10,349 |
| Net income | 54,484,087 | 1,797,410 | 5,607,122 | 8,754,190 | 262,038 | * 11,612 | 50,384 |
| Loss | 760,675 | * 6,362 | 146,760 | 1,586,143 | * 5,158 | 0 | 60,733 |
| Other net rental income (loss) | 119,331 | * 1,176 | * 149,819 | 16,503 | 2,121,374 | 0 | 66,951 |
| Net income | 139,117 | * 1,305 | * 149,821 | 18,477 | 2,541,141 | 0 | 67,652 |
| Loss | 19,786 | * 129 | 2 | 1,974 | 419,767 | 0 | 701 |
| Total net income [2] | 62,333,783 | 1,871,885 | 7,232,279 | 32,055,260 | 6,013,370 | 8,034,520 | 91,555,101 |

Footnotes at end of table.

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 Group, 2008—Continued

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

| Item | Professional, scientific, and technical services—continued | | | | | | |
|---|--|--|--|-----------------------------|--|--|---|
| | 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 |
| | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| Number of partnerships | 23,738 | 16,912 | 8,596 | 5,222 | 10,964 | 59,627 | 33,040 |
| Number of partners | 142,876 | 65,419 | 26,410 | 10,686 | 27,264 | 194,482 | 128,093 |
| Total assets | 35,372,608 | 16,280,343 | 8,499,139 | 986,101 | 6,824,524 | 85,422,749 | 41,960,417 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 141,856,836 | 57,441,445 | 24,919,493 | 2,403,093 | 12,148,505 | 110,947,296 | 61,485,433 |
| Business receipts | 140,033,799 | 57,115,948 | 22,899,039 | 2,398,067 | 12,102,563 | 100,361,025 | 54,567,761 |
| Ordinary income from other partnerships and fiduciaries | 124,730 | 60,677 | 217,331 | 0 | * 278 | 4,168,017 | 2,447,579 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 3,609 | 23,535 | * 2,044 | 0 | * 111 | 538,004 | 520,941 |
| Other income | 1,694,698 | 241,286 | 1,801,080 | * 5,026 | 45,553 | 5,880,250 | 3,949,152 |
| Total deductions | 90,605,862 | 44,853,781 | 21,102,540 | 2,096,630 | 10,450,621 | 92,040,920 | 50,922,612 |
| Cost of good sold [1] | 1,142,131 | 3,837,061 | 9,380,951 | 1,335,001 | 3,783,223 | 34,843,889 | 16,226,703 |
| Inventory, beginning of year | * 3,492 | 0 | * 17,998 | * 36,222 | * 81,553 | 1,254,405 | 518,922 |
| Purchases | * 143,242 | * 4,370 | 912,028 | * 640,584 | 1,166,165 | 14,696,784 | 4,496,977 |
| Cost of labor | * 181,043 | * 2,850,728 | 1,435,868 | * 141,270 | 985,541 | 3,031,123 | 1,902,828 |
| Additional inventory costs (section 263A) | 0 | * 101,619 | * 9,306 | * 12,138 | * 140,946 | 35,016 | 2,708 |
| Other costs | 817,846 | 880,344 | 6,037,185 | 558,764 | 1,531,715 | 16,979,468 | 9,636,500 |
| Less: Inventory, end of year | * 3,492 | 0 | * 25,549 | * 53,977 | * 122,697 | 1,152,906 | 331,231 |
| Salaries and wages | 42,107,903 | 18,290,216 | 3,658,351 | 218,816 | 2,258,455 | 17,705,452 | 11,382,233 |
| Guaranteed payments to partners | 8,147,019 | 2,894,525 | 816,088 | * 73,754 | 620,242 | 5,066,496 | 3,730,874 |
| Rent paid | 8,805,138 | 1,885,384 | 599,586 | 62,875 | 199,770 | 1,384,598 | 698,442 |
| Interest paid | 362,590 | 339,392 | 52,873 | 23,159 | 39,474 | 724,802 | 381,980 |
| Taxes and licenses | 3,664,951 | 1,564,042 | 358,465 | 27,354 | 243,812 | 1,577,337 | 1,045,983 |
| Bad debts | 168,567 | 35,384 | 11,148 | * 6,302 | 16,041 | 225,596 | 41,732 |
| Repairs and maintenance | 669,757 | 143,420 | 153,800 | 6,468 | 77,144 | 206,427 | 72,598 |
| Depreciation | 1,716,540 | 470,180 | 279,393 | 15,072 | 136,015 | 782,568 | 433,030 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 652 | 652 |
| Retirement plans, etc. | 1,758,334 | 1,338,403 | 95,702 | * 6,354 | 39,740 | 908,238 | 562,277 |
| Employee benefit programs | 2,255,073 | 855,680 | 408,354 | * 15,939 | 170,131 | 1,089,648 | 688,348 |
| Ordinary loss from other partnerships and fiduciaries | 24,772 | * 4,574 | * 1,258 | 0 | * 19,284 | 83,246 | 73,653 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 53,259 | 1,908 | * 19,230 | 0 | 8 | 6,898 | 2,487 |
| Other deductions | 19,729,829 | 13,193,610 | 5,267,341 | 305,533 | 2,847,281 | 27,435,073 | 15,581,621 |
| Ordinary business income (loss) | 51,250,974 | 12,587,664 | 3,816,953 | 306,464 | 1,697,884 | 18,906,376 | 10,562,821 |
| Net income | 51,251,536 | 12,588,321 | 3,835,041 | 306,464 | 1,717,815 | 19,222,859 | 10,713,541 |
| Loss | * 562 | * 657 | * 18,089 | 0 | * 19,931 | 316,483 | 150,719 |
| Portfolio income (loss) distributed directly to partners | 311,650 | 165,633 | 107,783 | * 2,558 | 199,267 | 3,276,058 | 1,546,066 |
| Interest income | 232,849 | 152,914 | 41,969 | * 2,527 | 25,256 | 825,857 | 473,392 |
| Dividend income | 46,128 | 5,651 | 6,745 | 0 | 105,513 | 364,937 | 340,652 |
| Royalties | 1,097 | 0 | * 44,539 | * 31 | * 27,977 | 1,048,193 | 255,985 |
| Net short-term capital gain (loss) | -6,582 | -1,000 | * -197 | 0 | * -2,634 | -211,568 | -85,347 |
| Net long-term capital gain (loss) | 38,158 | 8,068 | * 14,727 | 0 | * 43,155 | 1,248,639 | 561,384 |
| Net rental real estate income (loss) | 17,736 | * -1,453 | * 46 | 0 | * -68 | -26,610 | -30,127 |
| Net income | 25,809 | * 14,434 | * 79 | 0 | 0 | * 10,063 | * 6,356 |
| Loss | 8,073 | * 15,886 | 33 | 0 | * 68 | 36,673 | 36,483 |
| Other net rental income (loss) | * -11 | 0 | 0 | 0 | * -264 | 67,225 | 5,650 |
| Net income | * 288 | 0 | 0 | 0 | 0 | 67,364 | * 5,788 |
| Loss | 299 | 0 | 0 | 0 | * 264 | * 139 | * 139 |
| Total net income [2] | 51,548,773 | 12,744,777 | 3,910,252 | 309,022 | 1,856,298 | 21,185,979 | 11,608,373 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—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 | | |
|---|--|---|---|--|-------------------------------------|---|
| | 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 | | | | |
| | (106) | (107) | (108) | (109) | (110) | (111) |
| Number of partnerships | 6,268 | 20,319 | 11,881 | 32,216 | 29,499 | 2,717 |
| Number of partners | 14,035 | 52,354 | 615,752 | 77,200 | 69,833 | 7,367 |
| Total assets | 12,567,024 | 30,895,308 | 343,963,987 | 33,301,195 | 29,156,906 | 4,144,290 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 14,779,353 | 34,682,510 | 29,530,367 | 56,637,136 | 48,716,043 | 7,921,093 |
| Business receipts | 14,716,751 | 31,076,513 | 11,177,076 | 53,064,371 | 45,463,914 | 7,600,458 |
| Ordinary income from other partnerships and fiduciaries | * 5,575 | 1,714,863 | 15,230,628 | 407,682 | 407,312 | * 370 |
| Farm net profit | 0 | 0 | 16,587 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 4,744 | 12,320 | 490,736 | 187,047 | 17,747 | 169,300 |
| Other income | 52,283 | 1,878,814 | 2,615,341 | 2,978,035 | 2,827,070 | 150,966 |
| Total deductions | 12,540,313 | 28,577,995 | 14,137,721 | 51,113,894 | 44,369,086 | 6,744,808 |
| Cost of good sold [1] | 5,672,287 | 12,944,899 | 4,706,328 | 21,211,494 | 17,647,706 | 3,563,788 |
| Inventory, beginning of year | * 39,829 | 695,654 | 482,883 | 382,022 | 290,159 | * 91,863 |
| Purchases | 2,083,012 | 8,116,795 | 3,112,001 | 2,958,547 | 2,583,972 | * 374,575 |
| Cost of labor | 264,646 | 863,650 | 849,250 | 9,743,813 | 9,245,984 | 497,829 |
| Additional inventory costs (section 263A) | * 29,734 | * 2,573 | * 3,519 | 136,918 | 136,918 | 0 |
| Other costs | 3,285,545 | 4,057,424 | 832,080 | 8,219,103 | 5,612,026 | 2,607,077 |
| Less: Inventory, end of year | * 30,477 | 791,197 | 573,406 | 228,908 | 221,351 | * 7,557 |
| Salaries and wages | 2,069,278 | 4,253,941 | 2,260,473 | 12,131,894 | 11,226,350 | 905,544 |
| Guaranteed payments to partners | 301,495 | 1,034,127 | 229,711 | 836,772 | 789,127 | * 47,646 |
| Rent paid | 261,191 | 424,965 | 221,763 | 1,106,027 | 1,024,252 | 81,775 |
| Interest paid | 114,096 | 228,726 | 674,220 | 387,225 | 291,400 | 95,825 |
| Taxes and licenses | 181,567 | 349,787 | 166,916 | 1,270,245 | 1,152,696 | 117,549 |
| Bad debts | 158,035 | 25,829 | 135,828 | 157,586 | 136,758 | 20,827 |
| Repairs and maintenance | 67,926 | 65,904 | 43,191 | 291,871 | 189,193 | 102,678 |
| Depreciation | 114,715 | 234,824 | 239,771 | 925,036 | 542,623 | 382,414 |
| Depletion | 0 | 0 | 8,199 | 3,026 | 0 | 3,026 |
| Retirement plans, etc. | 39,382 | 306,579 | 19,972 | 152,901 | 141,118 | 11,783 |
| Employee benefit programs | 109,956 | 291,344 | 119,660 | 645,733 | 621,076 | 24,657 |
| Ordinary loss from other partnerships and fiduciaries | * 4,856 | 4,737 | 1,741,453 | 21,355 | * 20,596 | * 759 |
| Farm net loss | 0 | 0 | 1,360 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 2,947 | * 1,464 | 2,014 | 1,959 | 1,959 | 0 |
| Other deductions | 3,442,582 | 8,410,870 | 3,566,862 | 11,970,769 | 10,584,232 | 1,386,537 |
| Ordinary business income (loss) | 2,239,040 | 6,104,515 | 15,392,647 | 5,523,242 | 4,346,958 | 1,176,285 |
| Net income | 2,270,163 | 6,239,156 | 17,210,527 | 5,535,732 | 4,359,447 | 1,176,285 |
| Loss | * 31,122 | * 134,641 | 1,817,881 | * 12,490 | * 12,490 | 0 |
| Portfolio income (loss) distributed directly to partners | 43,433 | 1,686,559 | 19,676,886 | 1,387,039 | 493,123 | 893,916 |
| Interest income | 42,338 | 310,127 | 8,404,999 | 236,361 | 163,696 | 72,665 |
| Dividend income | 1,552 | 22,733 | 5,352,760 | 231,801 | 228,249 | 3,552 |
| Royalties | * 46 | 792,163 | 464,369 | * 20,632 | * 20,603 | 29 |
| Net short-term capital gain (loss) | * -1,107 | -125,115 | -677,946 | 7,787 | -6,450 | 14,236 |
| Net long-term capital gain (loss) | * 605 | 686,651 | 6,132,703 | 890,457 | 87,024 | * 803,433 |
| Net rental real estate income (loss) | 0 | * 3,517 | 455,193 | 65,929 | 65,929 | 0 |
| Net income | 0 | * 3,707 | 550,777 | 70,262 | 70,262 | 0 |
| Loss | 0 | * 190 | 95,585 | * 4,333 | * 4,333 | 0 |
| Other net rental income (loss) | * 34,563 | * 27,012 | 38,938 | * 12,334 | * 10,998 | * 1,336 |
| Net income | * 34,563 | * 27,012 | 82,704 | * 12,334 | * 10,998 | * 1,336 |
| Loss | 0 | 0 | 43,766 | 0 | 0 | 0 |
| Total net income [2] | 2,317,539 | 7,260,067 | 30,108,906 | 6,090,300 | 4,836,433 | 1,253,867 |

Footnotes at end of table.

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 Group, 2008—Continued

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

| Item | Educational services | Health care and social assistance | | | | |
|---|----------------------|-----------------------------------|------------------------------------|---------------------------------------|-------------------------|-------------------------------------|
| | | Total | Offices of physicians and dentists | Offices of other health practitioners | Outpatient care centers | Medical and diagnostic laboratories |
| | (112) | (113) | (114) | (115) | (116) | (117) |
| Number of partnerships | 6,298 | 44,927 | 15,818 | 10,278 | 4,457 | 3,333 |
| Number of partners | 15,215 | 211,052 | 67,218 | 28,093 | 42,140 | 31,651 |
| Total assets | 2,073,689 | 66,869,632 | 7,089,606 | 2,375,480 | 12,700,250 | 5,401,728 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 3,281,213 | 149,232,617 | 49,416,424 | 6,992,125 | 21,408,787 | 12,270,599 |
| Business receipts | 2,872,337 | 139,627,425 | 43,088,346 | 6,851,407 | 20,730,840 | 10,967,061 |
| Ordinary income from other partnerships and fiduciaries | * 371,107 | 1,481,067 | 340,785 | * 106,652 | 359,054 | 373,647 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | 0 | 237,673 | 42,828 | * 162 | 40,999 | 25,951 |
| Other income | 37,769 | 7,886,452 | 5,944,465 | 33,904 | 277,894 | 903,940 |
| Total deductions | 2,493,289 | 120,975,195 | 36,433,006 | 5,490,359 | 16,181,793 | 9,797,615 |
| Cost of good sold [1] | 577,004 | 7,907,444 | 1,702,934 | 834,559 | 1,197,694 | 1,035,361 |
| Inventory, beginning of year | * 4,744 | 159,227 | 14,200 | 29,838 | 54,645 | * 24,441 |
| Purchases | 121,079 | 2,356,131 | 354,438 | 364,838 | 619,808 | 165,800 |
| Cost of labor | * 120,334 | 1,592,377 | * 229,832 | * 85,271 | * 123,657 | * 145,714 |
| Additional inventory costs (section 263A) | 0 | * 205,931 | * 31,636 | 0 | * 56,647 | * 3,698 |
| Other costs | * 335,832 | 3,786,502 | 1,087,029 | 388,950 | 399,885 | 737,389 |
| Less: Inventory, end of year | * 4,985 | 192,724 | 14,202 | 34,338 | 56,948 | * 41,681 |
| Salaries and wages | 736,266 | 34,711,405 | 11,254,523 | 1,554,885 | 3,434,378 | 2,338,930 |
| Guaranteed payments to partners | 54,874 | 4,954,962 | 3,984,527 | 339,905 | 150,827 | 266,090 |
| Rent paid | 185,429 | 5,952,860 | 1,818,363 | 313,807 | 878,991 | 577,729 |
| Interest paid | 34,744 | 1,329,877 | 172,353 | 39,771 | 159,983 | 98,742 |
| Taxes and licenses | 60,332 | 3,700,119 | 883,795 | 159,093 | 412,029 | 224,991 |
| Bad debts | * 12,237 | 1,900,888 | 72,133 | * 3,701 | 347,059 | 118,957 |
| Repairs and maintenance | 13,875 | 1,602,751 | 344,827 | 28,361 | 296,718 | 237,912 |
| Depreciation | 53,075 | 3,287,789 | 460,167 | 59,835 | 636,507 | 499,888 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 13,541 | 739,362 | 513,912 | 15,048 | 49,613 | 76,396 |
| Employee benefit programs | * 15,492 | 3,250,104 | 1,071,917 | 58,909 | 308,375 | 280,468 |
| Ordinary loss from other partnerships and fiduciaries | 0 | 20,950 | 4,560 | 0 | * 706 | * 1,052 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 184 | 24,187 | * 827 | 0 | 16,593 | * 82 |
| Other deductions | 736,237 | 51,592,498 | 14,148,168 | 2,082,486 | 8,292,319 | 4,041,019 |
| Ordinary business income (loss) | 787,924 | 28,257,422 | 12,983,418 | 1,501,766 | 5,226,994 | 2,472,984 |
| Net income | 787,924 | 28,333,799 | 12,984,194 | 1,501,766 | 5,226,994 | 2,476,484 |
| Loss | 0 | 76,377 | * 776 | 0 | 0 | * 3,500 |
| Portfolio income (loss) distributed directly to partners | 31,487 | 727,282 | 104,298 | 9,776 | 189,051 | 195,897 |
| Interest income | 36,134 | 289,950 | 26,740 | 7,797 | 43,987 | 24,126 |
| Dividend income | * 462 | 130,130 | 52,305 | * 905 | * 67,409 | 4,060 |
| Royalties | 0 | [3] | 0 | 0 | 0 | 0 |
| Net short-term capital gain (loss) | -4,953 | -6,801 | -2,533 | * 708 | * -3,727 | 0 |
| Net long-term capital gain (loss) | * -157 | 314,002 | 27,786 | * 367 | * 81,381 | * 167,712 |
| Net rental real estate income (loss) | 0 | 65,711 | 2,611 | * -103 | * 1,155 | * -816 |
| Net income | 0 | 115,518 | * 7,865 | * 1,047 | * 1,155 | * 978 |
| Loss | 0 | 49,807 | * 5,253 | * 1,150 | 0 | * 1,794 |
| Other net rental income (loss) | 0 | 187,841 | 4,094 | * 269 | * 72,281 | * 9,079 |
| Net income | 0 | 189,970 | 4,094 | * 269 | * 72,281 | * 11,208 |
| Loss | 0 | * 2,129 | 0 | 0 | 0 | * 2,129 |
| Total net income [2] | 824,520 | 28,931,055 | 13,069,168 | 1,510,633 | 5,411,827 | 2,509,432 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—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 | |
|---|---|---------------------------------------|-------------------|---|-------------------|-------------------------------------|---|
| | Home health care services | Other ambulatory health care services | Hospitals | Nursing and residential care facilities | Social assistance | Total | Performing arts, spectator sports, and related industries |
| | (118) | (119) | (120) | (121) | (122) | (123) | (124) |
| Number of partnerships | 1,870 | * 334 | 553 | 3,734 | 4,551 | 29,620 | 19,238 |
| Number of partners | 5,951 | * 1,516 | 8,579 | 15,893 | 10,010 | 172,030 | 55,843 |
| Total assets | 1,042,151 | * 182,040 | 22,098,748 | 15,232,383 | 747,247 | 33,295,616 | 17,303,721 |
| Income and deductions from a trade or business: | | | | | | | |
| Total income | 3,578,140 | * 721,587 | 26,409,579 | 26,000,558 | 2,434,819 | 33,865,467 | 20,698,504 |
| Business receipts | 3,540,374 | * 714,133 | 25,772,572 | 25,563,502 | 2,399,189 | 27,939,149 | 16,050,077 |
| Ordinary income from other partnerships and fiduciaries | * 8,381 | 0 | 191,230 | 101,319 | 0 | 989,264 | 562,304 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net gain, noncapital assets | * 31 | 0 | 110,934 | 16,253 | * 516 | 397,814 | 82,553 |
| Other income | 29,353 | * 7,454 | 334,843 | 319,484 | * 35,114 | 4,539,240 | 4,003,570 |
| Total deductions | 3,146,872 | * 632,034 | 22,835,869 | 24,392,099 | 2,065,549 | 28,244,858 | 17,641,157 |
| Cost of good sold [1] | 785,434 | * 233,162 | 302,436 | 1,327,897 | 487,967 | 4,123,235 | 2,617,424 |
| Inventory, beginning of year | * 10,514 | * 3,715 | * 11,510 | 10,364 | 0 | 271,546 | 127,335 |
| Purchases | * 223,962 | * 119,786 | * 169,771 | 230,618 | * 107,111 | 1,263,643 | 715,892 |
| Cost of labor | * 215,764 | * 58,839 | 2,439 | 577,946 | * 152,914 | 662,398 | * 322,553 |
| Additional inventory costs (section 263A) | * 81,643 | 0 | * 32,211 | 95 | 0 | 57,456 | * 56,853 |
| Other costs | 269,840 | * 56,494 | * 97,564 | 521,410 | 227,942 | 2,236,158 | 1,606,394 |
| Less: Inventory, end of year | * 16,289 | * 5,671 | * 11,059 | 12,535 | 0 | 367,966 | 211,602 |
| Salaries and wages | 1,297,548 | * 122,429 | 4,816,378 | 9,285,969 | 606,364 | 6,104,922 | 4,074,898 |
| Guaranteed payments to partners | 74,027 | * 5,080 | 24,200 | 92,583 | * 17,725 | 520,146 | 376,965 |
| Rent paid | 68,443 | * 18,798 | 527,509 | 1,593,089 | 156,131 | 1,111,084 | 372,901 |
| Interest paid | 17,915 | * 6,560 | 273,374 | 524,479 | 36,702 | 888,784 | 477,200 |
| Taxes and licenses | 112,581 | * 18,689 | 534,012 | 1,282,600 | 72,329 | 1,695,860 | 517,724 |
| Bad debts | 7,070 | * 36,536 | 1,191,201 | 123,267 | * 964 | 48,570 | 11,222 |
| Repairs and maintenance | 12,524 | * 1,811 | 406,632 | 244,993 | 28,974 | 386,596 | 136,219 |
| Depreciation | 19,576 | * 20,061 | 1,068,629 | 499,344 | 23,782 | 1,218,462 | 400,137 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 10,636 | * 268 | 43,368 | 27,465 | * 2,657 | 117,894 | 96,093 |
| Employee benefit programs | 57,201 | * 44,774 | 721,201 | 684,956 | * 22,303 | 247,137 | 126,656 |
| Ordinary loss from other partnerships and fiduciaries | 0 | 0 | * 4,438 | * 10,194 | 0 | 41,609 | * 41,547 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 177 | 0 | 5,589 | * 910 | 10 | * 9,495 | * 679 |
| Other deductions | 683,742 | * 123,867 | 12,916,903 | 8,694,353 | 609,641 | 11,731,065 | 8,391,492 |
| Ordinary business income (loss) | 431,268 | * 89,554 | 3,573,710 | 1,608,459 | 369,270 | 5,620,609 | 3,057,347 |
| Net income | 431,268 | * 89,554 | 3,575,767 | 1,678,503 | 369,270 | 5,695,303 | 3,088,307 |
| Loss | 0 | 0 | * 2,058 | * 70,045 | 0 | * 74,694 | 30,960 |
| Portfolio income (loss) distributed directly to partners | 3,349 | * 244 | 153,164 | 37,135 | 34,368 | 203,821 | 51,053 |
| Interest income | 1,869 | * 244 | 148,793 | 34,743 | 1,652 | 169,332 | 97,858 |
| Dividend income | * 1,446 | 0 | 3,474 | * 367 | * 166 | 46,555 | 20,444 |
| Royalties | 0 | 0 | 0 | 0 | [3] | 65,087 | 63,509 |
| Net short-term capital gain (loss) | 0 | 0 | * -224 | * -86 | * -939 | -64,136 | -64,156 |
| Net long-term capital gain (loss) | * 34 | 0 | 1,121 | * 2,112 | * 33,489 | -13,017 | -66,602 |
| Net rental real estate income (loss) | * 18 | 0 | -12,818 | 75,664 | 0 | 54,368 | 21,161 |
| Net income | * 18 | 0 | 28,792 | 75,664 | 0 | 62,823 | 27,766 |
| Loss | 0 | 0 | 41,609 | 0 | 0 | * 8,455 | * 6,605 |
| Other net rental income (loss) | 0 | 0 | 30,752 | * 71,366 | 0 | 4,567 | 15 |
| Net income | 0 | 0 | 30,752 | * 71,366 | 0 | * 4,694 | * 62 |
| Loss | 0 | 0 | 0 | 0 | 0 | 127 | 47 |
| Total net income [2] | 434,601 | * 89,798 | 3,743,910 | 1,790,598 | 371,088 | 5,960,517 | 3,260,334 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

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 Group, 2008—Continued

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

| Item | Arts, entertainment, and recreation—continued | | Accommodation and food services | | | Other services |
|---|---|--|---------------------------------|---------------|----------------------------------|----------------|
| | Museums, historical sites, and similar institutions | Amusement, gambling, and recreation industries | Total | Accommodation | Food service and drinking places | Total |
| | (125) | (126) | (127) | (128) | (129) | (130) |
| Number of partnerships | * 20 | 10,362 | 49,933 | 12,461 | 37,472 | 27,679 |
| Number of partners | * 40 | 116,147 | 171,077 | 56,665 | 114,412 | 67,846 |
| Total assets | * 39,397 | 15,952,498 | 96,279,300 | 73,724,709 | 22,554,592 | 7,764,911 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | * 174,708 | 12,992,255 | 83,412,916 | 32,778,143 | 50,634,773 | 14,927,894 |
| Business receipts | * 173,815 | 11,715,257 | 80,525,033 | 31,307,829 | 49,217,204 | 14,592,327 |
| Ordinary income from other partnerships and fiduciaries | 0 | 426,960 | 634,374 | 441,081 | 193,293 | * 113,415 |
| Farm net profit | 0 | 0 | 0 | 0 | 0 | * 33,376 |
| Net gain, noncapital assets | 0 | 315,261 | 403,900 | 246,618 | 157,282 | 38,597 |
| Other income | * 893 | 534,777 | 1,849,609 | 782,616 | 1,066,993 | 150,180 |
| Total deductions | * 169,935 | 10,433,765 | 75,831,307 | 29,517,428 | 46,313,879 | 13,424,276 |
| Cost of good sold [1] | * 57,557 | 1,448,254 | 23,272,456 | 3,415,964 | 19,856,492 | 6,974,455 |
| Inventory, beginning of year | * 3,403 | 140,809 | 697,970 | 140,178 | 557,792 | 319,239 |
| Purchases | * 30,592 | 517,159 | 16,671,612 | 1,804,165 | 14,867,447 | 3,525,325 |
| Cost of labor | * 27,914 | * 311,931 | 4,235,321 | 701,190 | 3,534,131 | 1,636,770 |
| Additional inventory costs (section 263A) | 0 | * 603 | 43,127 | 755 | 42,372 | * 5,189 |
| Other costs | 0 | 629,764 | 2,654,427 | 1,188,527 | 1,465,900 | 1,944,724 |
| Less: Inventory, end of year | * 4,352 | 152,012 | 1,030,001 | 418,851 | 611,151 | 456,793 |
| Salaries and wages | * 30,999 | 1,999,025 | 13,587,889 | 5,681,269 | 7,906,620 | 1,828,340 |
| Guaranteed payments to partners | 0 | 143,181 | 325,294 | 73,760 | 251,535 | 188,918 |
| Rent paid | * 11,960 | 726,223 | 4,443,050 | 1,259,515 | 3,183,536 | 737,864 |
| Interest paid | * 24 | 411,560 | 3,132,162 | 2,444,581 | 687,581 | 250,524 |
| Taxes and licenses | * 4,869 | 1,173,266 | 3,456,146 | 1,950,447 | 1,505,699 | 378,366 |
| Bad debts | 0 | 37,348 | 50,030 | 35,480 | 14,550 | 20,373 |
| Repairs and maintenance | * 5,728 | 244,649 | 1,649,910 | 846,785 | 803,125 | 151,722 |
| Depreciation | * 1,730 | 816,595 | 3,549,733 | 2,487,926 | 1,061,807 | 333,456 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 0 | 21,801 | 72,381 | 45,896 | 26,485 | 15,785 |
| Employee benefit programs | 0 | 120,481 | 636,012 | 457,189 | 178,823 | 56,309 |
| Ordinary loss from other partnerships and fiduciaries | 0 | 62 | 57,238 | * 44,358 | * 12,880 | 15 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | 0 | * 8,817 | 23,629 | 12,314 | 11,315 | * 320 |
| Other deductions | * 57,068 | 3,282,504 | 21,575,376 | 10,761,945 | 10,813,431 | 2,487,830 |
| Ordinary business income (loss) | * 4,772 | 2,558,490 | 7,581,609 | 3,260,715 | 4,320,894 | 1,503,618 |
| Net income | * 4,772 | 2,602,224 | 7,777,580 | 3,416,281 | 4,361,299 | 1,504,781 |
| Loss | 0 | * 43,735 | 195,971 | 155,566 | 40,406 | * 1,163 |
| Portfolio income (loss) distributed directly to partners | * 277 | 152,490 | 974,975 | 666,084 | 308,891 | -70,026 |
| Interest income | * 277 | 71,196 | 320,177 | 280,581 | 39,596 | 68,956 |
| Dividend income | 0 | * 26,111 | 101,644 | 99,223 | 2,421 | * 6,339 |
| Royalties | 0 | 1,578 | 348,921 | * 186,736 | * 162,186 | * 3,323 |
| Net short-term capital gain (loss) | 0 | * 20 | -14,806 | * -10,445 | * -4,362 | * -29,652 |
| Net long-term capital gain (loss) | 0 | * 53,585 | 219,039 | 109,990 | 109,050 | * -118,991 |
| Net rental real estate income (loss) | 0 | 33,207 | 114,800 | 100,929 | 13,871 | * 31,908 |
| Net income | 0 | * 35,057 | 135,638 | 121,641 | 13,998 | * 31,908 |
| Loss | 0 | * 1,850 | * 20,838 | * 20,711 | * 127 | 0 |
| Other net rental income (loss) | 0 | 4,552 | 20,793 | * 19,319 | * 1,474 | * 4,838 |
| Net income | 0 | 4,632 | 20,793 | * 19,319 | * 1,474 | * 4,838 |
| Loss | 0 | 80 | 0 | 0 | 0 | 0 |
| Total net income [2] | * 5,050 | 2,695,134 | 8,487,944 | 3,947,502 | 4,540,442 | 1,618,981 |

Footnotes at end of table.

Partnership Returns, 2008

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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 Group, 2008—Continued

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

| Item | Other services—continued | | | | | Nature of business not allocable |
|---|--------------------------|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Repair and maintenance | | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | Total | Automotive repair and maintenance | Other repair and maintenance | | | |
| (131) | (132) | (133) | (134) | (135) | (136) | |
| Number of partnerships | 11,725 | 8,518 | 3,207 | 15,954 | 0 | * 395 |
| Number of partners | 31,957 | 23,519 | 8,438 | 35,889 | 0 | * 790 |
| Total assets | 3,805,177 | 1,512,085 | 2,293,092 | 3,959,734 | 0 | * 466 |
| Income and deductions from a trade or business: | | | | | | |
| Total income | 10,008,410 | 4,247,330 | 5,761,080 | 4,919,485 | 0 | * 104,646 |
| Business receipts | 9,803,689 | 4,161,128 | 5,642,561 | 4,788,637 | 0 | * 102,783 |
| Ordinary income from other partnerships and fiduciaries | * 45,361 | * 213 | * 45,148 | * 68,054 | 0 | 0 |
| Farm net profit | 0 | 0 | 0 | * 33,376 | 0 | 0 |
| Net gain, noncapital assets | * 34,794 | * 30,539 | * 4,255 | * 3,804 | 0 | 0 |
| Other income | 124,566 | 55,450 | 69,116 | * 25,614 | 0 | * 1,863 |
| Total deductions | 9,080,110 | 3,792,802 | 5,287,308 | 4,344,166 | 0 | * 84,335 |
| Cost of good sold [1] | 5,549,748 | 2,231,333 | 3,318,416 | 1,424,706 | 0 | 0 |
| Inventory, beginning of year | 227,591 | 30,171 | 197,421 | 91,648 | 0 | 0 |
| Purchases | 3,093,415 | 1,614,305 | 1,479,110 | 431,910 | 0 | 0 |
| Cost of labor | 1,241,325 | 369,179 | 872,146 | * 395,446 | 0 | 0 |
| Additional inventory costs (section 263A) | * 2,674 | * -12 | * 2,686 | * 2,515 | 0 | 0 |
| Other costs | 1,335,814 | 302,377 | 1,033,437 | 608,909 | 0 | 0 |
| Less: Inventory, end of year | 351,071 | 84,687 | 266,384 | 105,722 | 0 | 0 |
| Salaries and wages | 1,064,716 | 404,831 | 659,885 | 763,624 | 0 | 0 |
| Guaranteed payments to partners | 111,893 | * 48,536 | 63,356 | * 77,025 | 0 | 0 |
| Rent paid | 242,044 | 156,835 | 85,209 | 495,821 | 0 | 0 |
| Interest paid | 129,329 | 74,766 | 54,563 | 121,195 | 0 | * 11,577 |
| Taxes and licenses | 171,895 | 78,166 | 93,729 | 206,471 | 0 | * 7,543 |
| Bad debts | 17,209 | 2,246 | 14,963 | * 3,163 | 0 | 0 |
| Repairs and maintenance | 89,130 | 52,457 | 36,673 | 62,592 | 0 | * 4,120 |
| Depreciation | 194,340 | 86,071 | 108,270 | 139,116 | 0 | * 6,665 |
| Depletion | 0 | 0 | 0 | 0 | 0 | 0 |
| Retirement plans, etc. | 7,465 | * 1,295 | 6,170 | * 8,320 | 0 | 0 |
| Employee benefit programs | 31,019 | 16,016 | 15,003 | 25,290 | 0 | 0 |
| Ordinary loss from other partnerships and fiduciaries | 15 | 0 | 15 | 0 | 0 | 0 |
| Farm net loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Net loss, noncapital assets | * 150 | 14 | * 136 | 169 | 0 | 0 |
| Other deductions | 1,471,157 | 640,237 | 830,920 | 1,016,673 | 0 | * 54,430 |
| Ordinary business income (loss) | 928,300 | 454,528 | 473,772 | 575,318 | 0 | * 20,311 |
| Net income | 928,300 | 454,528 | 473,772 | 576,481 | 0 | * 20,311 |
| Loss | 0 | 0 | 0 | * 1,163 | 0 | 0 |
| Portfolio income (loss) distributed directly to partners | -156,056 | -166,133 | 10,077 | 86,030 | 0 | 0 |
| Interest income | 6,727 | * 696 | 6,031 | 62,229 | 0 | 0 |
| Dividend income | * 4,046 | 0 | * 4,046 | * 2,293 | 0 | 0 |
| Royalties | 0 | 0 | 0 | * 3,323 | 0 | 0 |
| Net short-term capital gain (loss) | * -30,969 | * -30,969 | 0 | * 1,317 | 0 | 0 |
| Net long-term capital gain (loss) | * -135,860 | * -135,860 | 0 | * 16,869 | 0 | 0 |
| Net rental real estate income (loss) | * 5,679 | * 5,594 | * 86 | * 26,229 | 0 | 0 |
| Net income | * 5,679 | * 5,594 | * 86 | * 26,229 | 0 | 0 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Other net rental income (loss) | * 2,053 | * 2,053 | 0 | * 2,785 | 0 | 0 |
| Net income | * 2,053 | * 2,053 | 0 | * 2,785 | 0 | 0 |
| Loss | 0 | 0 | 0 | 0 | 0 | 0 |
| Total net income [2] | 946,805 | 462,870 | 483,935 | 672,176 | 0 | * 20,311 |

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

[1] Cost of good sold 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 ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss) and other net rental income (loss).

[3] Between -\$500 and +\$500.

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

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008

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

| Item | All industries | Agriculture, forestry, fishing, and hunting | | | | | |
|---|-----------------------|---|-------------------|-------------------|----------------------|--------------------------------|---|
| | | Total | Crop production | Animal production | Forestry and logging | Fishing, hunting, and trapping | Support activities for agriculture and forestry |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 3,146,006 | 119,323 | 54,107 | 44,267 | 6,308 | 1,407 | 13,234 |
| Number of partners | 19,300,250 | 425,776 | 220,137 | 134,643 | 34,966 | 3,468 | 32,562 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 2,372,838 | 87,176 | 42,628 | 30,837 | 5,932 | 1,031 | 6,748 |
| Number of partners | 16,654,321 | 337,433 | 184,819 | 97,707 | 34,215 | 2,717 | 17,975 |
| Total assets | 19,259,803,843 | 157,201,679 | 43,116,238 | 48,239,968 | 54,230,447 | 5,346,662 | 6,268,364 |
| Cash | 1,123,130,066 | 8,727,364 | 4,485,793 | 2,211,749 | 1,451,607 | 165,202 | 413,014 |
| Trade notes and accounts receivable | 918,064,190 | 5,195,498 | 1,148,303 | 1,874,904 | 1,305,021 | 75,688 | 791,581 |
| Less: Allowance for bad debts | 22,240,072 | 19,446 | * 206 | 3,626 | * 273 | 1,232 | 14,109 |
| Inventories | 430,585,792 | 8,559,169 | 1,341,570 | 5,873,138 | 210,411 | 112,813 | 1,021,237 |
| U.S. Government obligations | 118,037,343 | 16,256 | 0 | 16,256 | 0 | 0 | 0 |
| Tax-exempt securities | 88,748,103 | * 320,225 | 0 | 0 | * 320,225 | 0 | 0 |
| Other current assets | 3,141,466,326 | 6,920,530 | 3,042,201 | 2,289,495 | 1,568,421 | 217,768 | -197,355 |
| Mortgage and real estate loans | 109,137,131 | * 1,795,827 | * 467,547 | * 242,006 | * 1,085,235 | 0 | * 1,039 |
| Other investments | 7,123,372,146 | 22,227,167 | 5,323,029 | 3,953,118 | 10,772,735 | * 1,894,878 | 283,407 |
| Depreciable assets | 4,526,448,207 | 73,736,250 | 31,755,168 | 33,534,429 | 1,914,371 | 2,001,949 | 4,530,334 |
| Less: Accumulated depreciation | 1,272,889,684 | 42,510,211 | 20,214,602 | 18,253,985 | 1,130,613 | 614,735 | 2,296,277 |
| Depletable assets | 129,980,778 | 10,961,066 | * 72,561 | * 7,052 | 10,881,453 | 0 | 0 |
| Less: Accumulated depletion | 30,895,497 | 1,257,095 | * 2,079 | * 5,157 | 1,249,859 | 0 | 0 |
| Land | 884,587,282 | 36,549,245 | 11,272,298 | 14,325,021 | 9,061,296 | * 729,580 | 1,161,050 |
| Intangible assets | 743,754,908 | 2,309,440 | 527,333 | 401,712 | 164,672 | 835,064 | 380,658 |
| Less: Accumulated amortization | 142,044,682 | 726,146 | 267,446 | 170,532 | 76,117 | * 115,281 | 96,771 |
| Other assets | 1,390,561,505 | 24,396,540 | 4,164,767 | 1,944,386 | 17,951,862 | * 44,968 | 290,557 |
| Total liabilities and capital | 19,259,803,843 | 157,201,679 | 43,116,238 | 48,239,968 | 54,230,447 | 5,346,662 | 6,268,364 |
| Accounts payable | 513,208,421 | 2,669,078 | 602,872 | 1,321,415 | 105,661 | 60,773 | 578,357 |
| Mortgages, notes, bonds payable in less than 1 year | 581,693,016 | 13,825,450 | 5,579,605 | 6,749,914 | * 264,911 | * 105,707 | 1,125,313 |
| Other current liabilities | 3,611,505,624 | 9,529,070 | 4,914,192 | 2,948,094 | 243,270 | 121,559 | 1,301,954 |
| Nonrecourse loans | 1,283,259,523 | 4,689,003 | * 1,768,944 | * 1,912,582 | * 942,225 | * 61,410 | * 3,842 |
| Mortgages, notes, bonds payable in 1 year or more | 2,767,081,324 | 39,280,236 | 13,146,426 | 14,623,787 | 8,113,960 | 2,132,555 | 1,263,508 |
| Other liabilities | 1,410,611,225 | 7,424,874 | 1,137,112 | 1,551,234 | 1,957,071 | * 2,376,868 | 402,590 |
| Partners capital accounts | 9,092,444,710 | 79,783,968 | 15,967,086 | 19,132,941 | 42,603,349 | 487,791 | 1,592,801 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 1,608,966 | 65,720 | 35,867 | 18,997 | 3,234 | * 136 | 7,487 |
| Number of partners | 11,952,275 | 241,814 | 150,956 | 55,258 | 17,031 | * 446 | 18,123 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 1,256,363 | 48,933 | 28,941 | 13,398 | 2,858 | * 136 | 3,601 |
| Number of partners | 10,611,876 | 190,360 | 127,584 | 37,042 | 16,280 | * 446 | 9,008 |
| Total assets | 11,734,252,057 | 71,382,217 | 24,342,769 | 11,485,283 | 29,889,940 | * 2,627,245 | 3,036,979 |
| Cash | 778,407,142 | 5,402,010 | 2,862,839 | 1,085,933 | 990,473 | * 126,081 | 336,684 |
| Trade notes and accounts receivable | 564,937,937 | 3,424,753 | 848,292 | 508,620 | 1,237,749 | * 68,495 | 761,597 |
| Less: Allowance for bad debts | 14,626,273 | 17,547 | 0 | * 2,597 | 0 | 1,232 | 13,718 |
| Inventories | 146,103,631 | 2,854,224 | 671,964 | 1,017,404 | * 88,927 | 110,695 | 965,234 |
| U.S. Government obligations | 112,154,559 | 16,256 | 0 | 16,256 | 0 | 0 | 0 |
| Tax-exempt securities | 26,111,556 | * 320,225 | 0 | 0 | * 320,225 | 0 | 0 |
| Other current assets | 1,291,769,822 | 4,335,628 | 2,309,003 | 700,739 | 1,412,205 | * 182,337 | -268,656 |
| Mortgage and real estate loans | 73,059,368 | * 1,058,986 | * 164,107 | * 103,460 | 790,379 | 0 | * 1,039 |
| Other investments | 5,465,735,004 | 9,359,398 | 3,098,911 | 2,378,690 | 2,644,365 | * 1,193,874 | 43,558 |
| Depreciable assets | 2,420,034,161 | 34,963,415 | 20,146,469 | 10,598,387 | 1,040,793 | * 767,634 | 2,410,131 |
| Less: Accumulated depreciation | 838,740,474 | 24,563,872 | 14,436,481 | 7,648,782 | 637,783 | * 342,785 | 1,498,041 |
| Depletable assets | 81,397,109 | 2,875,944 | * 34,748 | * 7,052 | 2,834,144 | 0 | 0 |
| Less: Accumulated depletion | 26,480,337 | 373,959 | * 2,079 | * 5,157 | 366,723 | 0 | 0 |
| Land | 424,196,021 | 11,977,240 | 5,382,492 | 1,972,357 | 4,497,313 | * 3,037 | 122,042 |
| Intangible assets | 489,047,544 | 1,135,002 | 221,692 | 210,429 | 41,242 | * 559,283 | 102,356 |
| Less: Accumulated amortization | 85,862,703 | 335,028 | 95,050 | 97,903 | 18,270 | * 88,285 | 35,520 |
| Other assets | 827,007,989 | 18,949,540 | 3,135,860 | 640,394 | 15,014,903 | 48,111 | 110,272 |
| Total liabilities and capital | 11,734,252,057 | 71,382,217 | 24,342,769 | 11,485,283 | 29,889,940 | * 2,627,245 | 3,036,979 |
| Accounts payable | 231,466,165 | 1,086,220 | 232,996 | 254,710 | 22,424 | * 38,335 | 537,754 |
| Mortgages, notes, bonds payable in less than 1 year | 281,947,412 | 6,275,785 | 4,127,625 | 1,241,479 | * 137,969 | * 86,750 | 681,962 |
| Other current liabilities | 1,448,733,285 | 3,816,469 | 2,543,478 | 250,443 | 99,691 | * 92,340 | 830,516 |
| Nonrecourse loans | 604,639,015 | * 780,295 | * 85,652 | * 521,872 | * 168,930 | 0 | * 3,842 |
| Mortgages, notes, bonds payable in 1 year or more | 1,242,300,971 | 15,365,414 | 7,005,558 | 2,210,509 | 4,475,172 | * 1,018,965 | 655,210 |
| Other liabilities | 664,352,992 | 3,523,640 | 594,997 | 475,932 | * 292,091 | 2,128,282 | 32,339 |
| Partners capital accounts | 7,260,812,217 | 40,534,393 | 9,752,463 | 6,530,337 | 24,693,664 | * -737,428 | 295,356 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Mining | | | | Utilities | Construction | |
|---|--------------------|------------------------|-------------------|-------------------------------|--------------------|--------------------|---------------------------|
| | Total | Oil and gas extraction | Other mining | Support activities for mining | | Total | Construction of buildings |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 35,047 | 29,389 | 2,260 | 3,397 | 8,294 | 203,285 | 93,977 |
| Number of partners | 875,620 | 790,841 | 59,010 | 25,769 | 156,519 | 521,633 | 257,250 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 27,199 | 22,553 | 1,942 | 2,703 | 6,056 | 145,159 | 66,748 |
| Number of partners | 761,574 | 681,174 | 58,063 | 22,338 | 118,673 | 378,092 | 187,397 |
| Total assets | 328,424,381 | 284,160,702 | 31,441,222 | 12,822,457 | 252,500,285 | 302,677,076 | 203,837,161 |
| Cash | 18,307,836 | 15,994,967 | 1,084,124 | 1,228,745 | 5,806,680 | 20,098,932 | 10,850,613 |
| Trade notes and accounts receivable | 28,203,962 | 22,858,970 | 3,524,322 | 1,820,671 | 13,259,982 | 28,962,557 | 12,632,554 |
| Less: Allowance for bad debts | 261,911 | 236,732 | 7,558 | 17,621 | 195,230 | 258,900 | 128,490 |
| Inventories | 4,847,539 | 2,017,089 | 2,454,151 | 376,300 | 2,247,153 | 59,600,778 | 43,694,433 |
| U.S. Government obligations | * 91,382 | * 29,462 | 0 | * 61,919 | 0 | 192,586 | 352 |
| Tax-exempt securities | * 529,158 | * 529,158 | 0 | 0 | 0 | * 600,879 | * 544,411 |
| Other current assets | 20,346,053 | 18,521,084 | 1,454,582 | 370,388 | 13,019,390 | 55,407,096 | 42,510,491 |
| Mortgage and real estate loans | * 372,744 | 0 | * 372,744 | 0 | 0 | 1,413,084 | 1,167,121 |
| Other investments | 22,486,826 | 22,241,952 | 71,938 | 172,937 | 31,497,922 | 23,087,390 | 17,366,691 |
| Depreciable assets | 166,030,127 | 137,532,005 | 21,164,315 | 7,333,807 | 146,900,245 | 49,609,627 | 22,915,361 |
| Less: Accumulated depreciation | 79,166,170 | 66,064,611 | 10,610,916 | 2,490,644 | 34,226,306 | 16,379,078 | 4,293,422 |
| Depletable assets | 111,258,416 | 104,206,107 | 6,957,434 | * 94,876 | * 514,596 | * 18,274 | * 3,920 |
| Less: Accumulated depletion | 27,574,907 | 25,829,854 | 1,738,135 | * 6,918 | * 55,355 | * 7,974 | 0 |
| Land | 3,359,764 | 1,809,631 | 1,422,583 | 127,550 | 949,833 | 30,794,382 | 20,234,122 |
| Intangible assets | 28,146,064 | 25,969,053 | 1,446,051 | 730,959 | 22,029,905 | 3,573,673 | 1,213,872 |
| Less: Accumulated amortization | 6,306,178 | 5,770,270 | 484,649 | 51,259 | 4,058,984 | 892,204 | 447,608 |
| Other assets | 37,753,676 | 30,352,691 | 4,330,237 | 3,070,747 | 54,810,454 | 46,855,975 | 35,572,741 |
| Total liabilities and capital | 328,424,381 | 284,160,702 | 31,441,222 | 12,822,457 | 252,500,285 | 302,677,076 | 203,837,161 |
| Accounts payable | 19,260,988 | 16,272,813 | 2,413,431 | 574,744 | 14,864,392 | 21,261,407 | 13,762,298 |
| Mortgages, notes, bonds payable in less than 1 year | 7,069,512 | 4,921,682 | 1,122,341 | 1,025,489 | 3,886,349 | 31,841,444 | 23,557,419 |
| Other current liabilities | 29,671,383 | 23,830,048 | 5,290,057 | 551,278 | 30,158,207 | 41,935,564 | 25,424,333 |
| Nonrecourse loans | 6,167,498 | 5,248,443 | * 491,205 | * 427,849 | 3,884,798 | 19,162,996 | 16,104,069 |
| Mortgages, notes, bonds payable in 1 year or more | 38,330,451 | 28,869,590 | 7,789,812 | 1,671,049 | 51,226,719 | 85,445,255 | 58,462,700 |
| Other liabilities | 25,919,813 | 17,784,754 | 7,010,605 | 1,124,454 | 34,010,841 | 27,957,224 | 18,668,143 |
| Partners capital accounts | 202,004,736 | 187,233,371 | 7,323,772 | 7,447,592 | 114,468,980 | 75,073,186 | 47,858,198 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 23,179 | 20,036 | 862 | 2,282 | 1,954 | 93,291 | 27,932 |
| Number of partners | 697,590 | 626,479 | 52,307 | 18,804 | 70,246 | 226,172 | 79,617 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 15,746 | 13,301 | 854 | 1,591 | 1,816 | 66,659 | 22,799 |
| Number of partners | 586,630 | 518,949 | 52,290 | 15,391 | 69,738 | 167,238 | 64,053 |
| Total assets | 212,985,026 | 186,686,302 | 19,191,390 | 7,107,335 | 161,499,308 | 123,706,126 | 72,362,230 |
| Cash | 15,886,769 | 14,103,768 | 822,836 | 960,165 | 3,512,997 | 15,831,170 | 8,369,695 |
| Trade notes and accounts receivable | 23,147,948 | 19,792,541 | 2,561,035 | 794,373 | 9,415,939 | 22,357,557 | 9,858,356 |
| Less: Allowance for bad debts | 162,712 | 146,647 | * 5,505 | 10,560 | 136,278 | 148,389 | 35,808 |
| Inventories | 3,088,950 | 1,590,060 | 1,223,594 | 275,296 | 1,717,262 | 17,132,434 | 11,796,832 |
| U.S. Government obligations | * 91,382 | * 29,462 | 0 | * 61,919 | 0 | 192,586 | 352 |
| Tax-exempt securities | * 529,158 | * 529,158 | 0 | 0 | 0 | * 600,879 | * 544,411 |
| Other current assets | 15,164,026 | 14,056,258 | 850,271 | 257,498 | 6,615,695 | 18,930,300 | 12,059,823 |
| Mortgage and real estate loans | * 184,768 | 0 | * 184,768 | 0 | 0 | 996,606 | 756,560 |
| Other investments | 14,865,224 | 14,979,294 | -449,493 | * 335,423 | 26,914,678 | 10,531,182 | 7,144,203 |
| Depreciable assets | 123,844,833 | 108,178,605 | 12,374,813 | 3,291,416 | 84,241,541 | 21,954,976 | 5,758,736 |
| Less: Accumulated depreciation | 66,143,708 | 58,212,429 | 6,398,591 | 1,532,688 | 24,598,259 | 10,559,040 | 2,022,829 |
| Depletable assets | 73,738,301 | 69,634,610 | 4,008,815 | * 94,876 | * 95,736 | * 18,119 | * 3,920 |
| Less: Accumulated depletion | 24,539,638 | 23,250,471 | 1,282,248 | * 6,918 | * 55,242 | * 7,914 | 0 |
| Land | 1,731,210 | 911,250 | 988,231 | * 21,729 | 575,384 | 7,270,555 | 4,362,806 |
| Intangible assets | 15,384,135 | 13,788,016 | 1,033,766 | 562,352 | 12,655,677 | 1,844,910 | 404,226 |
| Less: Accumulated amortization | 5,534,958 | 5,203,762 | 291,241 | 39,956 | 3,211,992 | 354,116 | 132,316 |
| Other assets | 21,709,339 | 15,906,591 | 3,760,339 | 2,042,409 | 43,756,169 | 17,114,310 | 13,493,261 |
| Total liabilities and capital | 212,985,026 | 186,686,302 | 19,191,390 | 7,107,335 | 161,499,308 | 123,706,126 | 72,362,230 |
| Accounts payable | 11,915,757 | 10,613,206 | 1,073,836 | 228,715 | 11,468,474 | 14,528,417 | 9,685,898 |
| Mortgages, notes, bonds payable in less than 1 year | 4,244,748 | 3,703,228 | 344,991 | 196,529 | 2,881,204 | 9,551,703 | 7,466,887 |
| Other current liabilities | 15,761,414 | 14,275,845 | 1,089,232 | 396,337 | 21,660,737 | 21,306,138 | 9,633,274 |
| Nonrecourse loans | 4,079,015 | 3,376,397 | 303,868 | 398,750 | 2,933,291 | 3,266,970 | 2,168,731 |
| Mortgages, notes, bonds payable in 1 year or more | 24,940,858 | 21,366,337 | 3,134,234 | 440,286 | 29,090,475 | 22,057,480 | 13,416,203 |
| Other liabilities | 19,406,336 | 15,133,422 | 3,274,450 | 998,463 | 23,515,874 | 7,696,135 | 4,820,218 |
| Partners capital accounts | 132,636,899 | 118,217,867 | 9,970,778 | 4,448,253 | 69,949,254 | 45,299,282 | 25,171,020 |

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Construction—continued | | | | | | |
|---|--|-----------------------------|-------------------|--|---------------------------|--|------------------------|
| | Heavy and civil engineering construction | | | | Special trade contractors | | |
| | Total | Utility system construction | Land subdivision | Other heavy and civil engineering construction | Total | Foundation, structure, and building exterior contractors | Electrical contractors |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 31,954 | 1,422 | 25,161 | 5,371 | 77,354 | 8,983 | 8,470 |
| Number of partners | 80,158 | 3,167 | 64,044 | 12,948 | 184,225 | 19,249 | 18,313 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 23,748 | 1,400 | 19,742 | 2,605 | 54,664 | 5,644 | 7,294 |
| Number of partners | 61,068 | 3,124 | 50,528 | 7,416 | 129,628 | 12,570 | 15,554 |
| Total assets | 74,360,529 | 4,835,276 | 55,364,677 | 14,160,576 | 24,479,386 | 4,428,546 | 3,155,116 |
| Cash | 5,876,117 | 1,344,411 | 1,370,265 | 3,161,441 | 3,372,202 | 486,534 | 512,300 |
| Trade notes and accounts receivable | 7,858,851 | 833,841 | 2,323,810 | 4,701,200 | 8,471,152 | 1,542,777 | 1,535,186 |
| Less: Allowance for bad debts | 36,525 | * 3,417 | * 12,370 | 20,738 | 93,885 | 13,904 | 6,069 |
| Inventories | 14,458,985 | * 117,509 | 14,181,496 | 159,981 | 1,447,360 | 713,510 | 86,816 |
| U.S. Government obligations | 189,160 | 24,871 | 0 | 164,289 | * 3,074 | 0 | * 3,074 |
| Tax-exempt securities | * 45,900 | 0 | 0 | * 45,900 | 10,568 | 0 | 0 |
| Other current assets | 9,540,666 | 203,687 | 7,870,721 | 1,466,258 | 3,355,938 | 711,984 | 275,487 |
| Mortgage and real estate loans | * 240,427 | 381 | * 240,046 | 0 | * 5,537 | 0 | 0 |
| Other investments | 4,781,266 | * 259,172 | 4,014,582 | 507,511 | 939,433 | * 6,795 | 96,752 |
| Depreciable assets | 15,858,909 | 2,402,670 | 7,717,265 | 5,738,974 | 10,835,356 | 1,434,805 | 818,846 |
| Less: Accumulated depreciation | 4,815,515 | 948,019 | 1,347,881 | 2,519,615 | 7,270,141 | 945,558 | 499,686 |
| Depletable assets | * 14,198 | 0 | * 5,602 | 8,596 | * 156 | 0 | 0 |
| Less: Accumulated depletion | * 7,914 | 0 | * 958 | 6,957 | * 60 | 0 | 0 |
| Land | 9,639,132 | * 9,440 | 9,333,398 | 296,293 | 921,127 | * 9,065 | * 20,184 |
| Intangible assets | 682,567 | 195,028 | 295,420 | 192,119 | 1,677,234 | 484,872 | 173,798 |
| Less: Accumulated amortization | 234,092 | * 26,888 | 161,646 | 45,557 | 210,504 | 36,234 | 42,226 |
| Other assets | 10,268,394 | 422,591 | 9,534,926 | 310,878 | 1,014,840 | 33,902 | 180,654 |
| Total liabilities and capital | 74,360,529 | 4,835,276 | 55,364,677 | 14,160,576 | 24,479,386 | 4,428,546 | 3,155,116 |
| Accounts payable | 4,089,988 | 321,935 | 1,230,159 | 2,537,894 | 3,409,120 | 595,369 | 530,925 |
| Mortgages, notes, bonds payable in less than 1 year | 6,615,870 | 136,845 | 6,080,521 | 398,504 | 1,668,155 | 212,431 | 255,232 |
| Other current liabilities | 9,911,798 | 617,143 | 5,562,886 | 3,731,769 | 6,599,433 | 1,514,137 | 934,676 |
| Nonrecourse loans | 2,774,854 | * 27,593 | 2,551,664 | * 195,597 | * 284,072 | 0 | * 32,806 |
| Mortgages, notes, bonds payable in 1 year or more | 22,946,844 | 362,794 | 21,130,819 | 1,453,231 | 4,035,711 | 477,900 | 303,791 |
| Other liabilities | 8,212,311 | 128,857 | 6,830,671 | 1,252,783 | 1,776,770 | -175,741 | 90,288 |
| Partners capital accounts | 19,808,863 | 3,240,108 | 11,977,958 | 4,590,797 | 7,406,124 | 1,804,450 | 1,007,398 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 17,713 | 1,397 | 12,563 | 3,753 | 47,647 | 5,896 | 4,389 |
| Number of partners | 41,401 | 3,077 | 29,876 | 8,448 | 105,155 | 12,929 | 9,217 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 13,531 | d | 10,474 | d | 30,328 | 2,866 | 3,616 |
| Number of partners | 33,039 | d | 25,698 | d | 70,146 | 6,869 | 7,666 |
| Total assets | 32,489,476 | 4,566,554 | 17,965,116 | 9,957,806 | 18,854,420 | 4,245,566 | 2,497,530 |
| Cash | 4,536,769 | 1,329,723 | 563,107 | 2,643,939 | 2,924,706 | 482,854 | 483,026 |
| Trade notes and accounts receivable | 5,678,637 | 781,976 | 1,297,074 | 3,599,587 | 6,820,564 | 1,479,691 | 1,230,130 |
| Less: Allowance for bad debts | 31,784 | * 2,488 | * 12,370 | 16,926 | 80,797 | 13,904 | 6,069 |
| Inventories | 4,136,915 | * 115,868 | 3,872,569 | 148,478 | 1,198,687 | 713,184 | 20,671 |
| U.S. Government obligations | 189,160 | 24,871 | 0 | 164,289 | * 3,074 | 0 | * 3,074 |
| Tax-exempt securities | * 45,900 | 0 | 0 | * 45,900 | 10,568 | 0 | 0 |
| Other current assets | 4,290,798 | 162,701 | 2,988,737 | 1,139,360 | 2,579,679 | 692,272 | 209,815 |
| Mortgage and real estate loans | * 240,046 | 0 | * 240,046 | 0 | 0 | 0 | 0 |
| Other investments | 2,497,879 | * 233,888 | 1,836,349 | 427,642 | 889,100 | * 4,203 | 96,752 |
| Depreciable assets | 8,541,569 | 2,315,719 | 3,078,840 | 3,147,010 | 7,654,671 | 1,201,833 | 614,906 |
| Less: Accumulated depreciation | 3,153,279 | 918,504 | 504,107 | 1,730,668 | 5,382,932 | 805,295 | 390,569 |
| Depletable assets | * 14,198 | 0 | * 5,602 | 8,596 | 0 | 0 | 0 |
| Less: Accumulated depletion | * 7,914 | 0 | * 958 | 6,957 | 0 | 0 | 0 |
| Land | 2,401,015 | * 9,374 | 2,321,263 | 70,379 | 506,734 | * 9,065 | * 9,178 |
| Intangible assets | 316,478 | * 103,089 | 143,805 | 69,583 | 1,124,206 | 484,249 | 55,711 |
| Less: Accumulated amortization | 102,827 | * 8,906 | 72,820 | 21,100 | 118,974 | 35,620 | 9,746 |
| Other assets | 2,895,915 | 419,243 | 2,207,979 | 268,693 | 725,135 | 33,035 | 180,652 |
| Total liabilities and capital | 32,489,476 | 4,566,554 | 17,965,116 | 9,957,806 | 18,854,420 | 4,245,566 | 2,497,530 |
| Accounts payable | 2,245,889 | 306,041 | 247,369 | 1,692,479 | 2,596,631 | 565,357 | 336,442 |
| Mortgages, notes, bonds payable in less than 1 year | 914,992 | 118,505 | 520,251 | 276,236 | 1,169,825 | 193,171 | 117,929 |
| Other current liabilities | 6,619,086 | 577,997 | 2,916,220 | 3,124,869 | 5,053,778 | 1,493,886 | 729,701 |
| Nonrecourse loans | 902,425 | * 27,593 | * 838,968 | * 35,864 | * 195,814 | 0 | * 32,806 |
| Mortgages, notes, bonds payable in 1 year or more | 6,297,509 | 211,222 | 5,579,632 | 506,655 | 2,343,768 | 328,800 | 257,289 |
| Other liabilities | 2,875,274 | * 123,150 | 2,153,217 | 598,907 | 644 | -209,420 | 39,210 |
| Partners capital accounts | 12,634,301 | 3,202,045 | 5,709,459 | 3,722,796 | 7,493,961 | 1,873,773 | 984,153 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Construction—continued | | | Manufacturing | | | |
|---|--|--------------------------------|-----------------------------------|--------------------|--------------------|--|---|
| | Special trade contractors—continued | | | Total | Food manufacturing | Beverage and tobacco product manufacturing | Textile mills and textile product mills |
| | Plumbing, heating and air-conditioning contractors | Building finishing contractors | Other specialty trade contractors | | | | |
| | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 8,710 | 17,701 | 33,490 | 45,859 | 2,213 | 1,616 | 489 |
| Number of partners | 19,505 | 39,351 | 87,808 | 430,090 | 8,357 | 5,142 | 1,848 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 7,407 | 10,541 | 23,778 | 32,657 | 2,205 | d | 489 |
| Number of partners | 16,899 | 24,800 | 59,805 | 400,610 | 8,314 | d | 1,848 |
| Total assets | 2,999,369 | 2,879,398 | 11,016,956 | 829,130,089 | 38,852,493 | 25,374,630 | 2,675,598 |
| Cash | 505,444 | 552,898 | 1,315,028 | 28,869,377 | 1,263,175 | 854,304 | 81,940 |
| Trade notes and accounts receivable | 1,423,399 | 926,052 | 3,043,739 | 117,931,766 | 5,560,953 | 1,610,243 | 529,590 |
| Less: Allowance for bad debts | 24,930 | 17,012 | 31,971 | 2,660,215 | 97,723 | 45,576 | 29,418 |
| Inventories | 110,250 | 73,283 | 463,500 | 67,032,522 | 6,685,933 | 2,250,862 | 741,824 |
| U.S. Government obligations | 0 | 0 | 0 | 282 | 280 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 10,568 | 5,110 | 0 | 5,110 | 0 |
| Other current assets | 202,394 | 214,008 | 1,952,065 | 128,974,956 | 1,486,133 | 4,793,503 | 268,501 |
| Mortgage and real estate loans | 0 | 0 | * 5,537 | * 13,778 | * 1,169 | 3,481 | 0 |
| Other investments | * 39,830 | * 40,743 | 755,313 | 124,555,147 | 6,506,843 | 4,209,712 | * 128,106 |
| Depreciable assets | 1,155,712 | 1,087,721 | 6,338,271 | 314,860,352 | 17,745,238 | 8,838,124 | 1,909,365 |
| Less: Accumulated depreciation | 727,336 | 651,735 | 4,445,827 | 112,877,822 | 8,560,580 | 4,735,612 | 1,365,366 |
| Depletable assets | 0 | 0 | * 156 | 1,083,797 | * 7,956 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | * 60 | 184,179 | * 7,956 | 0 | 0 |
| Land | * 16,799 | * 211,945 | 663,135 | 5,959,145 | 302,186 | 641,303 | * 20,537 |
| Intangible assets | 182,668 | 266,252 | 569,644 | 96,639,805 | 4,761,463 | 5,481,285 | 346,015 |
| Less: Accumulated amortization | 28,345 | * 46,067 | 57,631 | 16,535,113 | 995,812 | 716,783 | * 28,364 |
| Other assets | 143,483 | 221,309 | 435,491 | 75,461,381 | 4,193,235 | 2,184,673 | 72,869 |
| Total liabilities and capital | 2,999,369 | 2,879,398 | 11,016,956 | 829,130,089 | 38,852,493 | 25,374,630 | 2,675,598 |
| Accounts payable | 595,914 | 258,005 | 1,428,908 | 65,109,166 | 3,648,047 | 949,140 | 308,847 |
| Mortgages, notes, bonds payable in less than 1 year | 185,905 | 226,103 | 788,484 | 82,992,074 | 2,910,664 | 432,721 | 654,868 |
| Other current liabilities | 902,254 | 446,671 | 2,801,694 | 122,459,694 | 3,568,811 | 3,945,482 | 198,548 |
| Nonrecourse loans | * 156,050 | * 4,958 | * 90,259 | 12,386,314 | 612,177 | * 708,136 | * 280,327 |
| Mortgages, notes, bonds payable in 1 year or more | 626,072 | 407,781 | 2,220,166 | 128,297,743 | 6,827,172 | 5,823,920 | 485,513 |
| Other liabilities | 38,307 | 98,530 | 1,025,386 | 99,396,997 | 1,129,530 | 1,543,891 | * 37,555 |
| Partners capital accounts | 494,866 | 1,437,350 | 2,662,060 | 318,488,101 | 20,156,091 | 11,971,340 | 709,940 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 7,011 | 12,382 | 17,968 | 19,855 | 1,596 | 965 | 55 |
| Number of partners | 15,584 | 27,980 | 39,445 | 212,110 | 5,889 | 3,246 | 219 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 6,084 | 5,619 | 12,143 | 16,243 | 1,591 | d | 55 |
| Number of partners | 13,729 | 14,309 | 27,573 | 204,037 | 5,877 | d | 219 |
| Total assets | 2,415,731 | 1,826,529 | 7,869,065 | 464,354,917 | 31,886,733 | 21,976,991 | 1,809,497 |
| Cash | 466,355 | 437,409 | 1,055,062 | 11,573,550 | 1,160,402 | 768,557 | 39,541 |
| Trade notes and accounts receivable | 1,251,422 | 800,161 | 2,059,160 | 57,955,751 | 4,603,543 | 1,398,690 | 336,352 |
| Less: Allowance for bad debts | 20,740 | * 11,592 | 28,491 | 723,078 | 62,225 | 42,810 | * 18,335 |
| Inventories | 74,044 | * 37,289 | 353,499 | 42,508,267 | 5,277,391 | 1,522,009 | 469,631 |
| U.S. Government obligations | 0 | 0 | 0 | 282 | 280 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 10,568 | 5,110 | 0 | 5,110 | 0 |
| Other current assets | 178,786 | 132,201 | 1,366,605 | 41,137,479 | 1,276,289 | 4,431,615 | 215,146 |
| Mortgage and real estate loans | 0 | 0 | 0 | 7,404 | 0 | 3,481 | 0 |
| Other investments | * 26,017 | * 28,884 | 733,244 | 95,157,755 | 5,848,664 | * 3,557,939 | * 24,612 |
| Depreciable assets | 834,698 | 562,639 | 4,440,596 | 179,058,846 | 13,880,144 | 6,489,459 | 1,399,313 |
| Less: Accumulated depreciation | 501,847 | 351,510 | 3,333,712 | 74,862,810 | 7,277,329 | 3,415,922 | 986,244 |
| Depletable assets | 0 | 0 | 0 | 277,351 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | * 167,763 | 0 | 0 | 0 |
| Land | * 10,356 | * 12,238 | 465,898 | 3,187,420 | 225,822 | 507,073 | * 11,858 |
| Intangible assets | 53,884 | * 32,299 | 498,063 | 67,696,512 | 3,910,760 | 5,434,829 | * 294,756 |
| Less: Accumulated amortization | * 23,646 | * 2,478 | 47,485 | 12,071,830 | 871,365 | 699,585 | * 14,011 |
| Other assets | 66,401 | 148,987 | 296,059 | 53,614,671 | 3,914,357 | 2,016,547 | 36,877 |
| Total liabilities and capital | 2,415,731 | 1,826,529 | 7,869,065 | 464,354,917 | 31,886,733 | 21,976,991 | 1,809,497 |
| Accounts payable | 493,938 | 208,185 | 992,709 | 32,731,137 | 2,794,045 | 788,397 | 212,411 |
| Mortgages, notes, bonds payable in less than 1 year | 135,013 | 72,865 | 650,848 | 13,624,061 | 1,909,930 | 178,362 | * 21,828 |
| Other current liabilities | 700,254 | 391,992 | 1,737,946 | 34,224,103 | 2,769,744 | 3,465,246 | 106,198 |
| Nonrecourse loans | * 156,050 | * 4,958 | 2,000 | 2,559,587 | * 477,817 | 143,374 | * 107,407 |
| Mortgages, notes, bonds payable in 1 year or more | 217,389 | 107,177 | 1,433,113 | 65,870,673 | 4,510,775 | 4,471,724 | * 340,095 |
| Other liabilities | * 13,784 | * 14,981 | 142,089 | 27,694,976 | 649,425 | 1,416,896 | * 21,193 |
| Partners capital accounts | 699,303 | 1,026,371 | 2,910,361 | 287,650,379 | 18,774,995 | 11,512,992 | 1,000,366 |

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|-------------------------|--|----------------------------|---------------------|---|---|------------------------|
| | Apparel manufacturing | Leather and allied product manufacturing | Wood product manufacturing | Paper manufacturing | Printing and related support activities | Petroleum and coal products manufacturing | Chemical manufacturing |
| | (29) | (30) | (31) | (32) | (33) | (34) | (35) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 2,339 | * 112 | 2,532 | 464 | 6,338 | 603 | 4,235 |
| Number of partners | 7,588 | * 567 | 7,270 | 1,739 | 16,854 | 125,110 | 149,247 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 245 | * 112 | 2,156 | 437 | 3,555 | 572 | 4,223 |
| Number of partners | 1,287 | * 567 | 6,519 | 1,545 | 11,287 | 125,031 | 149,197 |
| Total assets | 2,493,196 | * 648,010 | 6,454,985 | 42,187,857 | 3,711,646 | 139,872,117 | 147,721,708 |
| Cash | 155,689 | * 11,812 | 168,960 | 204,164 | 381,087 | 1,595,590 | 5,666,704 |
| Trade notes and accounts receivable | 442,040 | * 32,357 | 594,319 | 1,615,471 | 831,032 | 8,491,625 | 20,096,772 |
| Less: Allowance for bad debts | 40,098 | 1,208 | 20,668 | 44,417 | 18,368 | 57,165 | 321,818 |
| Inventories | 688,140 | * 59,634 | 1,525,789 | 2,110,590 | 245,918 | 8,541,701 | 12,548,048 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 214,636 | * 527,897 | 534,083 | 4,423,865 | 192,097 | 2,855,319 | 16,155,529 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 3,923 |
| Other investments | * 101,213 | 0 | 177,480 | 427,794 | * 235,561 | 56,193,513 | 12,671,173 |
| Depreciable assets | 423,654 | * 3,212 | 3,950,277 | 19,525,725 | 3,420,051 | 66,937,574 | 70,199,892 |
| Less: Accumulated depreciation | 235,117 | * 2,230 | 2,009,219 | 5,744,972 | 2,155,215 | 17,360,602 | 28,224,803 |
| Depletable assets | 0 | 0 | 786,706 | 7,724 | 0 | 2,503 | 242,911 |
| Less: Accumulated depletion | 0 | 0 | 7,391 | 0 | 0 | 1,069 | 162,922 |
| Land | * 4,126 | 0 | 218,481 | 64,502 | * 50,477 | 1,251,988 | 1,221,734 |
| Intangible assets | 685,221 | * 14,455 | 398,337 | 12,161,581 | 609,685 | 2,578,232 | 27,948,495 |
| Less: Accumulated amortization | 95,510 | 0 | 49,256 | 61,666 | 196,232 | 242,742 | 7,995,888 |
| Other assets | 149,201 | * 2,081 | 187,087 | 7,497,496 | 115,554 | 9,085,651 | 17,671,959 |
| Total liabilities and capital | 2,493,196 | * 648,010 | 6,454,985 | 42,187,857 | 3,711,646 | 139,872,117 | 147,721,708 |
| Accounts payable | 439,383 | * 42,539 | 525,331 | 1,889,216 | 258,206 | 10,223,934 | 10,641,739 |
| Mortgages, notes, bonds payable in less than 1 year | 234,913 | 0 | 942,852 | 738,858 | 202,781 | 3,712,436 | 6,655,836 |
| Other current liabilities | 670,384 | * 481,023 | 457,379 | 1,670,090 | 301,199 | 1,875,977 | 14,353,794 |
| Nonrecourse loans | * 251,602 | 0 | 49,362 | * 51,985 | 17,448 | 548,582 | * 5,234,331 |
| Mortgages, notes, bonds payable in 1 year or more | 384,629 | 0 | 3,103,983 | 10,258,894 | 1,044,658 | 14,557,236 | 39,091,385 |
| Other liabilities | 1,013,714 | 108 | 456,729 | 692,188 | 260,335 | 4,558,719 | 5,437,370 |
| Partners capital accounts | -501,428 | * 124,340 | 919,350 | 26,886,627 | 1,627,020 | 104,395,234 | 66,307,254 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 158 | * 91 | 530 | 151 | 2,588 | 159 | 1,064 |
| Number of partners | 469 | * 364 | 1,497 | 704 | 5,805 | 77,378 | 77,875 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 152 | * 91 | 530 | 127 | 1,917 | 130 | 1,056 |
| Number of partners | 433 | * 364 | 1,497 | 535 | 4,463 | 77,304 | 77,834 |
| Total assets | 1,688,806 | * 49,555 | 3,062,060 | 37,969,349 | 1,670,294 | 119,213,007 | 102,251,120 |
| Cash | 115,318 | * 8,627 | 121,271 | 138,242 | 179,908 | 1,153,302 | 2,707,237 |
| Trade notes and accounts receivable | 339,940 | * 24,731 | 399,098 | 984,572 | 508,835 | 6,090,411 | 15,730,447 |
| Less: Allowance for bad debts | 27,565 | 0 | 12,847 | 20,165 | 14,616 | 37,345 | 218,915 |
| Inventories | 310,864 | 0 | 892,258 | 1,554,914 | 128,256 | 7,562,286 | 7,792,515 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 148,381 | * 984 | 382,362 | 4,360,112 | 72,889 | 1,771,915 | 14,861,070 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 3,923 |
| Other investments | * 101,213 | 0 | * 135,037 | 6,189 | * 166,686 | 54,264,843 | 10,727,149 |
| Depreciable assets | 226,615 | * 1,002 | 1,437,480 | 16,849,415 | 1,471,166 | 51,630,297 | 37,270,095 |
| Less: Accumulated depreciation | 121,477 | * 296 | 715,150 | 4,810,020 | 1,009,048 | 13,601,839 | 17,405,109 |
| Depletable assets | 0 | 0 | 2,352 | 7,724 | 0 | 0 | 231,279 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 162,922 |
| Land | * 3,203 | 0 | 68,156 | 33,510 | * 1,373 | 890,414 | 656,689 |
| Intangible assets | 640,565 | * 14,455 | 257,758 | 11,718,257 | 154,027 | 1,990,509 | 25,292,735 |
| Less: Accumulated amortization | 84,957 | 0 | 26,242 | 23,235 | * 52,296 | 155,116 | 7,444,870 |
| Other assets | 36,706 | * 52 | 120,526 | 7,169,834 | 63,115 | 7,653,330 | 12,209,794 |
| Total liabilities and capital | 1,688,806 | * 49,555 | 3,062,060 | 37,969,349 | 1,670,294 | 119,213,007 | 102,251,120 |
| Accounts payable | 201,617 | * 25,143 | 189,069 | 1,453,955 | 152,125 | 7,967,188 | 6,790,043 |
| Mortgages, notes, bonds payable in less than 1 year | * 75,011 | 0 | 197,222 | 297,166 | 86,972 | 1,156,794 | 5,262,324 |
| Other current liabilities | 269,482 | * 86,485 | 173,346 | 1,306,687 | 149,808 | 863,005 | 10,295,444 |
| Nonrecourse loans | * 251,602 | 0 | 10,209 | 38,274 | 17,448 | 537,942 | * 267,559 |
| Mortgages, notes, bonds payable in 1 year or more | * 256,099 | 0 | 848,382 | 8,485,042 | 293,311 | 8,858,338 | 23,704,646 |
| Other liabilities | * 419,057 | 0 | 221,418 | 486,485 | * 72,011 | 3,408,161 | 2,208,427 |
| Partners capital accounts | 215,939 | * -62,073 | 1,422,414 | 25,901,739 | 898,618 | 96,421,580 | 53,722,677 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Manufacturing—continued | | | | | | |
|---|--|--|-----------------------------|---|-------------------------|---|---|
| | Plastics and rubber products manufacturing | Nonmetallic mineral products manufacturing | Primary metal manufacturing | Fabricated metal products manufacturing | Machinery manufacturing | Computer and electrical product manufacturing | Electrical equipment, appliance and component manufacturing |
| | (36) | (37) | (38) | (39) | (40) | (41) | (42) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 2,687 | 1,148 | 493 | 7,336 | 2,242 | 4,440 | 809 |
| Number of partners | 12,194 | 3,623 | 2,120 | 17,922 | 9,204 | 27,234 | 3,120 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 2,594 | 761 | d | 4,087 | 1,666 | 1,676 | d |
| Number of partners | 11,920 | 2,846 | d | 11,380 | 7,557 | 21,707 | d |
| Total assets | 16,020,574 | 8,287,922 | 17,288,321 | 15,000,926 | 17,635,619 | 27,377,152 | 3,711,762 |
| Cash | 380,114 | 401,295 | 832,840 | 573,875 | 1,157,683 | 1,167,881 | 126,098 |
| Trade notes and accounts receivable | 2,656,105 | 1,361,403 | 2,456,232 | 2,761,885 | 5,398,995 | 2,862,331 | 443,314 |
| Less: Allowance for bad debts | 49,294 | 59,279 | 25,426 | 90,954 | 58,786 | 33,188 | 9,429 |
| Inventories | 1,714,905 | 1,065,326 | 2,942,000 | 2,409,825 | 3,366,463 | 2,056,376 | 611,973 |
| U.S. Government obligations | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 1,258,414 | 220,889 | 1,813,327 | 867,830 | 1,029,779 | 5,234,928 | 451,322 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 1,129,567 | 222,402 | 1,277,141 | 221,739 | 672,080 | 1,232,786 | * 124,275 |
| Depreciable assets | 8,066,091 | 6,165,491 | 11,264,414 | 7,023,269 | 4,330,089 | 8,384,519 | 1,127,422 |
| Less: Accumulated depreciation | 4,420,005 | 2,963,052 | 5,168,824 | 3,868,969 | 2,292,241 | 3,188,298 | 601,217 |
| Depletable assets | 0 | * 35,867 | * 23 | 106 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | * 4,739 | * 12 | 90 | 0 | 0 | 0 |
| Land | 67,620 | 267,473 | 150,182 | 105,498 | 244,069 | 20,648 | 24,554 |
| Intangible assets | 3,240,696 | 930,244 | 1,062,914 | 1,654,705 | 3,199,251 | 6,701,173 | 792,439 |
| Less: Accumulated amortization | 338,227 | 168,664 | 226,444 | 409,552 | 350,613 | 1,016,715 | 111,932 |
| Other assets | 2,314,589 | 813,263 | 909,952 | 3,751,760 | 938,848 | 3,954,711 | 732,942 |
| Total liabilities and capital | 16,020,574 | 8,287,922 | 17,288,321 | 15,000,926 | 17,635,619 | 27,377,152 | 3,711,762 |
| Accounts payable | 1,592,302 | 649,543 | 1,785,542 | 1,819,961 | 2,103,598 | 2,205,574 | 246,419 |
| Mortgages, notes, bonds payable in less than 1 year | 939,320 | 561,043 | 791,347 | 1,186,711 | 1,892,639 | 192,411 | 89,038 |
| Other current liabilities | 1,230,644 | 842,017 | 1,435,689 | 1,768,794 | 2,024,535 | 8,053,981 | 661,820 |
| Nonrecourse loans | * 2,530,973 | * 55,180 | 1,278,878 | * 105,679 | * 68,918 | * 46,201 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 3,648,099 | 1,333,381 | 2,287,942 | 2,499,692 | 1,932,965 | 2,030,469 | 914,031 |
| Other liabilities | 877,987 | 856,982 | 1,512,472 | 2,258,111 | 1,086,604 | 388,828 | 97,238 |
| Partners capital accounts | 5,201,251 | 3,989,776 | 8,196,452 | 5,361,979 | 8,526,361 | 14,459,687 | 1,703,216 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 2,459 | 686 | 212 | 4,458 | 1,431 | 323 | 87 |
| Number of partners | 9,868 | 2,218 | 852 | 10,290 | 4,337 | 1,908 | 899 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 2,370 | 309 | d | 3,298 | 980 | 323 | 87 |
| Number of partners | 9,604 | 1,464 | d | 7,928 | 2,940 | 1,908 | 899 |
| Total assets | 6,771,875 | 4,797,784 | 10,724,610 | 10,938,503 | 15,184,878 | 15,555,481 | 2,964,778 |
| Cash | 264,826 | 288,555 | 764,448 | 499,033 | 987,567 | 721,416 | 109,520 |
| Trade notes and accounts receivable | 1,440,789 | 790,488 | 1,570,365 | 1,943,674 | 4,707,619 | 2,304,229 | 382,660 |
| Less: Allowance for bad debts | 22,388 | 19,445 | 21,740 | 41,991 | 40,237 | 19,499 | 5,601 |
| Inventories | 881,204 | 534,996 | 2,387,390 | 1,606,204 | 2,557,500 | 1,066,911 | 413,922 |
| U.S. Government obligations | 0 | 0 | 2 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 733,951 | 141,039 | 992,575 | 753,279 | 946,404 | 688,814 | 373,275 |
| Mortgage and real estate loans | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 281,177 | 85,436 | 196,089 | 208,994 | 645,237 | 325,563 | * 67,693 |
| Depreciable assets | 4,361,426 | 3,640,462 | 7,877,001 | 3,750,467 | 3,647,543 | 7,048,549 | 689,672 |
| Less: Accumulated depreciation | 2,669,556 | 1,834,529 | 4,152,652 | 1,999,453 | 2,004,577 | 2,677,710 | 347,278 |
| Depletable assets | 0 | * 35,867 | * 23 | 106 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | * 4,739 | * 12 | 90 | 0 | 0 | 0 |
| Land | 16,097 | 132,392 | 105,846 | 63,936 | 235,152 | 18,133 | * 18,762 |
| Intangible assets | 1,297,320 | 501,187 | 797,409 | 1,051,795 | 2,845,774 | 4,836,951 | 585,214 |
| Less: Accumulated amortization | 119,604 | 95,843 | 43,601 | 201,508 | 252,315 | 624,229 | 28,816 |
| Other assets | 306,633 | 601,916 | 251,466 | 3,304,057 | 909,208 | 1,866,351 | 705,756 |
| Total liabilities and capital | 6,771,875 | 4,797,784 | 10,724,610 | 10,938,503 | 15,184,878 | 15,555,481 | 2,964,778 |
| Accounts payable | 500,148 | 275,417 | 890,571 | 1,064,377 | 1,378,003 | 1,560,296 | 175,427 |
| Mortgages, notes, bonds payable in less than 1 year | 294,961 | 101,677 | 363,327 | 331,033 | 1,440,282 | * 72,192 | 54,336 |
| Other current liabilities | 570,515 | 448,123 | 841,856 | 1,256,254 | 1,612,967 | 2,666,960 | 405,702 |
| Nonrecourse loans | * 13,934 | * 55,180 | 49,035 | * 76,224 | * 68,918 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 1,553,034 | 504,003 | 1,498,293 | 1,127,493 | 1,597,866 | 413,735 | 469,842 |
| Other liabilities | 298,016 | 92,732 | 358,907 | 1,888,256 | 909,819 | -4,494 | 60,795 |
| Partners capital accounts | 3,541,267 | 3,320,651 | 6,722,621 | 5,194,865 | 8,177,022 | 10,846,792 | 1,798,677 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Manufacturing—continued | | | Wholesale trade | | | |
|---|--|---|-----------------------------|--------------------|-------------------------------------|--|---|
| | Transportation equipment manufacturing | Furniture and related product manufacturing | Miscellaneous manufacturing | Total | Merchant wholesalers, durable goods | Merchant wholesalers, nondurable goods | Wholesale electronic markets and agents and brokers |
| | (43) | (44) | (45) | (46) | (47) | (48) | (49) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 546 | 1,861 | 3,355 | 61,746 | 31,060 | 22,465 | 8,221 |
| Number of partners | 2,555 | 9,211 | 19,187 | 348,124 | 87,741 | 226,555 | 33,828 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 538 | 1,481 | 2,976 | 42,975 | 20,943 | 14,487 | 7,544 |
| Number of partners | 2,537 | 8,360 | 18,429 | 292,315 | 61,393 | 198,474 | 32,447 |
| Total assets | 274,815,851 | 1,748,581 | 37,251,141 | 191,563,577 | 77,757,613 | 110,367,932 | 3,438,032 |
| Cash | 13,258,099 | 232,962 | 355,105 | 9,289,331 | 3,446,443 | 4,918,310 | 924,577 |
| Trade notes and accounts receivable | 51,151,424 | 371,486 | 8,664,187 | 50,499,423 | 21,363,778 | 28,025,769 | 1,109,876 |
| Less: Allowance for bad debts | 1,609,941 | * 10,326 | 37,133 | 855,995 | 416,619 | 388,098 | 51,277 |
| Inventories | 13,905,323 | 302,976 | 3,258,916 | 40,831,340 | 19,403,365 | 21,111,082 | 316,894 |
| U.S. Government obligations | 0 | 0 | 0 | * 29,228 | 14,107 | * 15,121 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | [2] | [2] | 0 | 0 |
| Other current assets | 85,661,832 | 46,251 | 938,821 | 13,987,087 | 6,584,246 | 7,122,110 | 280,731 |
| Mortgage and real estate loans | 0 | 0 | * 5,205 | * 32,724 | * 26,451 | * 5,630 | 644 |
| Other investments | 27,975,721 | 0 | 11,048,042 | 6,762,648 | 2,786,688 | 3,810,725 | 165,235 |
| Depreciable assets | 69,006,071 | 455,205 | 6,084,668 | 40,480,769 | 10,286,564 | 29,734,764 | 459,442 |
| Less: Accumulated depreciation | 16,564,288 | 180,226 | 3,236,986 | 15,102,616 | 4,742,431 | 10,131,118 | 229,067 |
| Depletable assets | 0 | 0 | 0 | * 2,114 | * 510 | 8 | * 1,596 |
| Less: Accumulated depletion | 0 | 0 | 0 | * 1,302 | * 349 | 8 | * 944 |
| Land | 1,198,662 | * 12,201 | 92,902 | 1,493,900 | 424,312 | 959,310 | * 110,278 |
| Intangible assets | 19,751,364 | 505,480 | 3,816,770 | 26,595,345 | 9,478,770 | 16,875,296 | 241,279 |
| Less: Accumulated amortization | 2,764,847 | * 38,469 | 727,397 | 3,339,655 | 1,319,968 | 2,000,819 | 18,868 |
| Other assets | 13,846,428 | * 51,042 | 6,988,040 | 20,859,233 | 10,421,747 | 10,309,848 | 127,638 |
| Total liabilities and capital | 274,815,851 | 1,748,581 | 37,251,141 | 191,563,577 | 77,757,613 | 110,367,932 | 3,438,032 |
| Accounts payable | 23,549,977 | 163,382 | 2,066,487 | 39,954,067 | 12,624,508 | 26,492,724 | 836,834 |
| Mortgages, notes, bonds payable in less than 1 year | 59,679,752 | 504,119 | 669,766 | 12,466,877 | 7,503,560 | 4,702,877 | 260,440 |
| Other current liabilities | 77,066,134 | 582,617 | 1,270,779 | 26,601,999 | 8,023,968 | 17,946,733 | 631,298 |
| Nonrecourse loans | * 528,036 | * 1,698 | * 16,801 | 2,133,087 | 766,556 | 1,348,122 | * 18,410 |
| Mortgages, notes, bonds payable in 1 year or more | 29,135,435 | 552,498 | 2,385,842 | 29,183,760 | 12,137,803 | 16,626,223 | 419,734 |
| Other liabilities | 74,743,401 | * 126,699 | 2,318,534 | 16,095,680 | 3,652,154 | 12,665,437 | -221,911 |
| Partners capital accounts | 10,113,115 | -182,433 | 28,522,930 | 65,128,107 | 33,049,064 | 30,585,816 | 1,493,227 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 356 | * 796 | 1,692 | 34,360 | 16,978 | 10,843 | 6,540 |
| Number of partners | 1,337 | * 1,800 | 5,155 | 274,365 | 49,676 | 195,556 | 29,133 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 349 | * 420 | 1,314 | 29,782 | 14,396 | 9,523 | 5,863 |
| Number of partners | 1,323 | * 1,048 | 4,397 | 252,167 | 43,488 | 180,927 | 27,752 |
| Total assets | 41,084,975 | * 723,457 | 34,031,166 | 137,982,693 | 59,754,712 | 75,358,793 | 2,869,188 |
| Cash | 1,305,980 | * 85,373 | 154,425 | 6,808,573 | 2,993,463 | 3,002,102 | 813,008 |
| Trade notes and accounts receivable | 6,130,966 | * 209,203 | 8,059,137 | 36,172,597 | 17,734,375 | 17,509,641 | 928,581 |
| Less: Allowance for bad debts | 70,001 | * 3,136 | 24,216 | 506,613 | 275,637 | 222,189 | 8,787 |
| Inventories | 5,034,359 | * 67,724 | 2,447,932 | 28,813,141 | 14,306,209 | 14,265,469 | 241,463 |
| U.S. Government obligations | 0 | 0 | 0 | * 29,228 | 14,107 | * 15,121 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | [2] | [2] | 0 | 0 |
| Other current assets | 8,175,943 | * 14,196 | 797,242 | 9,540,620 | 5,003,555 | 4,289,910 | 247,155 |
| Mortgage and real estate loans | 0 | 0 | 0 | * 30,097 | * 26,451 | 3,003 | 644 |
| Other investments | 7,504,737 | 0 | 11,010,496 | 6,825,128 | 2,673,694 | 3,992,094 | 159,340 |
| Depreciable assets | 12,196,724 | * 200,057 | 4,991,958 | 28,613,173 | 7,543,049 | 20,652,521 | 417,603 |
| Less: Accumulated depreciation | 7,088,446 | * 107,233 | 2,638,941 | 10,971,677 | 3,534,493 | 7,223,354 | 213,830 |
| Depletable assets | 0 | 0 | 0 | * 2,059 | * 455 | 8 | * 1,596 |
| Less: Accumulated depletion | 0 | 0 | 0 | * 1,247 | * 294 | 8 | * 944 |
| Land | 115,024 | 2,872 | 81,106 | 880,171 | 347,169 | 497,233 | * 35,769 |
| Intangible assets | 3,252,152 | * 281,925 | 2,538,133 | 19,293,127 | 5,971,936 | 13,115,254 | 205,937 |
| Less: Accumulated amortization | 970,520 | * 35,588 | 328,132 | 2,184,278 | 785,989 | 1,381,410 | 16,878 |
| Other assets | 5,498,055 | * 8,064 | 6,942,025 | 14,638,592 | 7,736,662 | 6,843,398 | 58,532 |
| Total liabilities and capital | 41,084,975 | * 723,457 | 34,031,166 | 137,982,693 | 59,754,712 | 75,358,793 | 2,869,188 |
| Accounts payable | 4,800,972 | * 40,801 | 1,471,131 | 25,640,861 | 9,639,198 | 15,402,071 | 599,592 |
| Mortgages, notes, bonds payable in less than 1 year | 1,442,141 | * 62,038 | 276,464 | 9,083,002 | 5,477,469 | 3,399,675 | 205,858 |
| Other current liabilities | 6,046,858 | * 89,191 | 800,231 | 15,486,479 | 5,505,903 | 9,398,591 | 581,986 |
| Nonrecourse loans | * 428,373 | 0 | 16,293 | 826,449 | * 244,115 | 581,628 | * 707 |
| Mortgages, notes, bonds payable in 1 year or more | 5,370,814 | * 297,253 | 1,269,929 | 18,565,584 | 6,198,013 | 12,080,968 | 286,602 |
| Other liabilities | 13,323,255 | * 105,039 | 1,759,579 | 7,581,376 | 2,644,423 | 5,170,737 | -233,783 |
| Partners capital accounts | 9,672,562 | * 129,136 | 28,437,539 | 60,798,941 | 30,045,592 | 29,325,123 | 1,428,227 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Retail trade | | | | | | |
|---|--------------------|---------------------------------|--------------------------------------|----------------------------------|--|--------------------------|---------------------------------|
| | 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 |
| | (50) | (51) | (52) | (53) | (54) | (55) | (56) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 175,275 | 21,138 | 4,168 | 5,162 | 5,465 | 20,405 | 4,533 |
| Number of partners | 524,096 | 52,261 | 9,863 | 11,732 | 14,559 | 52,560 | 45,756 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 93,972 | 11,059 | 2,934 | 3,821 | 5,116 | 12,980 | 4,406 |
| Number of partners | 350,680 | 31,109 | 7,307 | 9,049 | 13,638 | 35,875 | 45,502 |
| Total assets | 135,885,608 | 38,044,662 | 4,270,227 | 2,975,034 | 3,059,077 | 29,658,747 | 3,901,086 |
| Cash | 9,290,943 | 2,368,053 | 398,208 | 283,782 | 316,488 | 2,453,819 | 411,186 |
| Trade notes and accounts receivable | 11,866,904 | 3,827,091 | 462,834 | 567,426 | 419,353 | 1,287,835 | 653,372 |
| Less: Allowance for bad debts | 362,957 | 60,209 | 11,542 | 21,992 | 9,266 | 13,516 | 38,742 |
| Inventories | 40,163,317 | 20,645,155 | 1,053,812 | 453,315 | 1,171,636 | 5,345,627 | 958,962 |
| U.S. Government obligations | * 1,362 | 830 | 0 | * 531 | 0 | 0 | 0 |
| Tax-exempt securities | 131 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 7,720,565 | 1,233,623 | 618,130 | 438,972 | 112,976 | 1,872,971 | 193,435 |
| Mortgage and real estate loans | * 17,911 | 8,824 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 6,802,748 | 635,510 | * 77,443 | * 3,643 | 69,532 | 2,953,936 | * 77,814 |
| Depreciable assets | 57,171,801 | 6,820,183 | 1,608,198 | 662,210 | 1,457,388 | 20,788,086 | 1,244,705 |
| Less: Accumulated depreciation | 25,162,066 | 2,717,551 | 631,515 | 191,857 | 979,880 | 9,028,344 | 672,588 |
| Depletable assets | 218 | 0 | 32 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 6,314,549 | 1,039,720 | 172,331 | * 430,248 | 169,823 | 1,495,003 | * 6,496 |
| Intangible assets | 14,732,820 | 3,646,726 | 393,776 | 297,352 | 256,872 | 2,040,770 | 1,155,858 |
| Less: Accumulated amortization | 3,042,328 | 524,347 | 86,324 | 38,300 | 76,808 | 619,107 | 188,384 |
| Other assets | 10,369,716 | 1,121,054 | 214,843 | 89,704 | 150,962 | 1,081,667 | 98,972 |
| Total liabilities and capital | 135,885,608 | 38,044,662 | 4,270,227 | 2,975,034 | 3,059,077 | 29,658,747 | 3,901,086 |
| Accounts payable | 17,370,946 | 1,818,096 | 676,471 | 395,406 | 425,481 | 6,722,847 | 1,464,705 |
| Mortgages, notes, bonds payable in less than 1 year | 20,185,114 | 16,124,301 | 97,130 | 321,497 | 120,360 | 724,485 | 118,683 |
| Other current liabilities | 17,097,677 | 2,893,376 | 1,314,026 | 1,493,601 | 378,846 | 4,720,717 | -187,789 |
| Nonrecourse loans | 1,299,450 | 283,131 | * 12,328 | 9,500 | * 21,784 | * 417,790 | * 99,450 |
| Mortgages, notes, bonds payable in 1 year or more | 29,848,507 | 6,544,949 | 950,347 | 324,826 | 699,902 | 6,358,054 | 1,354,801 |
| Other liabilities | 14,205,859 | 1,206,729 | 236,094 | 317,048 | 135,437 | 4,256,253 | 253,414 |
| Partners capital accounts | 35,878,055 | 9,174,080 | 983,831 | 113,156 | 1,277,267 | 6,458,600 | 797,822 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 78,325 | 11,355 | 1,897 | 2,282 | 3,897 | 9,602 | 2,313 |
| Number of partners | 289,592 | 26,308 | 4,497 | 5,178 | 10,656 | 23,158 | 38,522 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 43,067 | 5,246 | 1,038 | 1,611 | 3,548 | 5,908 | 2,188 |
| Number of partners | 210,534 | 13,712 | 2,692 | 3,836 | 9,734 | 14,483 | 38,273 |
| Total assets | 74,975,051 | 16,091,243 | 2,148,478 | 1,547,182 | 2,260,748 | 18,138,480 | 1,709,715 |
| Cash | 6,466,355 | 1,323,062 | 327,790 | 240,300 | 279,590 | 1,851,376 | 332,465 |
| Trade notes and accounts receivable | 7,835,195 | 2,479,630 | 278,663 | 271,413 | 325,657 | 413,799 | 450,239 |
| Less: Allowance for bad debts | 287,307 | 46,394 | 10,078 | * 1,896 | * 4,832 | 7,635 | * 34,814 |
| Inventories | 18,336,436 | 8,134,709 | 417,132 | 365,484 | 819,866 | 2,900,727 | 331,404 |
| U.S. Government obligations | * 1,362 | 830 | 0 | * 531 | 0 | 0 | 0 |
| Tax-exempt securities | 131 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 5,666,698 | 648,269 | 413,935 | 314,450 | 106,609 | 1,563,115 | 25,129 |
| Mortgage and real estate loans | * 7,570 | 3,272 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 5,462,461 | 74,425 | * 41,033 | * 3,643 | 68,503 | 2,887,447 | * 5,041 |
| Depreciable assets | 31,452,099 | 2,787,442 | 777,165 | 170,684 | 1,041,084 | 10,522,883 | 551,015 |
| Less: Accumulated depreciation | 14,605,221 | 1,397,599 | 380,849 | 111,030 | 724,539 | 4,229,487 | 351,912 |
| Depletable assets | 218 | 0 | 32 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 2,880,327 | 333,449 | * 99,612 | * 1,958 | 161,692 | 524,719 | * 3,012 |
| Intangible assets | 8,431,976 | 1,678,130 | 166,593 | 224,483 | 185,811 | 922,243 | 553,479 |
| Less: Accumulated amortization | 1,993,993 | 311,334 | 52,135 | 19,864 | 60,235 | 451,629 | 156,227 |
| Other assets | 5,320,770 | 383,349 | 69,585 | 87,027 | 61,542 | 1,240,923 | 884 |
| Total liabilities and capital | 74,975,051 | 16,091,243 | 2,148,478 | 1,547,182 | 2,260,748 | 18,138,480 | 1,709,715 |
| Accounts payable | 9,492,107 | 825,098 | 265,820 | 262,771 | 250,588 | 4,349,556 | 301,782 |
| Mortgages, notes, bonds payable in less than 1 year | 8,700,665 | 6,595,743 | * 70,160 | * 65,941 | 80,892 | 454,215 | 52,538 |
| Other current liabilities | 9,416,401 | 1,040,881 | 702,325 | 423,763 | 229,458 | 3,016,667 | 209,365 |
| Nonrecourse loans | 558,791 | * 130,824 | * 10,505 | 0 | 0 | * 33,245 | * 99,450 |
| Mortgages, notes, bonds payable in 1 year or more | 11,788,928 | 1,864,232 | 220,734 | * 143,030 | 317,818 | 1,848,212 | 261,720 |
| Other liabilities | 5,471,711 | -21,611 | 112,745 | * 261,814 | 117,080 | 2,984,078 | * 55,713 |
| Partners capital accounts | 29,546,449 | 5,656,074 | 766,189 | 389,864 | 1,264,911 | 5,452,507 | 729,145 |

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—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 |
| | (57) | (58) | (59) | (60) | (61) | (62) | (63) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 7,545 | 17,032 | 15,065 | 4,900 | 36,035 | 33,828 | 50,246 |
| Number of partners | 21,389 | 39,270 | 37,653 | 10,455 | 79,951 | 148,649 | 1,274,881 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 6,775 | 10,808 | 7,719 | 1,092 | 15,805 | 11,458 | 38,231 |
| Number of partners | 19,844 | 26,820 | 22,961 | 2,837 | 39,488 | 96,251 | 1,248,807 |
| Total assets | 12,855,358 | 9,315,563 | 2,154,111 | 4,414,847 | 8,131,589 | 17,105,309 | 257,191,838 |
| Cash | 543,788 | 696,105 | 96,190 | 421,899 | 632,820 | 668,606 | 6,934,395 |
| Trade notes and accounts receivable | 699,453 | 341,110 | 264,157 | 366,821 | 598,250 | 2,379,201 | 23,760,436 |
| Less: Allowance for bad debts | 4,104 | 22,234 | * 1,686 | * 31,901 | 12,325 | 135,441 | 176,075 |
| Inventories | 854,566 | 2,635,151 | 961,048 | 1,205,746 | 3,475,742 | 1,402,557 | 2,974,019 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | * 18,730 |
| Tax-exempt securities | 131 | 0 | 0 | 0 | 0 | 0 | * 5,985 |
| Other current assets | 806,958 | 287,262 | 100,242 | -135,070 | 488,570 | 1,702,495 | 8,270,824 |
| Mortgage and real estate loans | 8,488 | * 599 | 0 | 0 | 0 | 0 | * 10,022 |
| Other investments | 135,795 | * 333,912 | * 1,733 | 289,914 | * 186,152 | 2,037,363 | 38,477,897 |
| Depreciable assets | 10,377,750 | 1,858,139 | 897,706 | 2,643,705 | 3,337,885 | 5,475,847 | 154,259,793 |
| Less: Accumulated depreciation | 4,300,013 | 917,097 | 374,696 | 995,240 | 1,593,490 | 2,759,795 | 39,101,164 |
| Depletable assets | 186 | 0 | 0 | 0 | 0 | 0 | 527 |
| Less: Accumulated depletion | 26 | 0 | 0 | 0 | 0 | 0 | 301 |
| Land | 2,368,520 | * 22,729 | * 12,414 | 138,449 | 93,852 | 364,963 | 1,254,539 |
| Intangible assets | 1,223,166 | 968,496 | 211,063 | 347,967 | 335,389 | 3,855,385 | 22,099,798 |
| Less: Accumulated amortization | 264,040 | 286,513 | 52,499 | 18,663 | 57,390 | 829,953 | 2,824,612 |
| Other assets | 404,738 | 3,397,904 | 38,437 | 181,220 | 646,133 | 2,944,081 | 41,227,025 |
| Total liabilities and capital | 12,855,358 | 9,315,563 | 2,154,111 | 4,414,847 | 8,131,589 | 17,105,309 | 257,191,838 |
| Accounts payable | 1,241,431 | 954,688 | 596,190 | 509,270 | 857,095 | 1,709,268 | 18,139,862 |
| Mortgages, notes, bonds payable in less than 1 year | 404,548 | 883,917 | * 137,830 | * 186,043 | 363,397 | 702,921 | 8,595,731 |
| Other current liabilities | 1,287,652 | 809,757 | 226,086 | 578,625 | 1,199,254 | 2,383,527 | 13,055,525 |
| Nonrecourse loans | 261,378 | * 44,066 | 0 | 16,320 | * 106,226 | * 27,476 | 11,506,809 |
| Mortgages, notes, bonds payable in 1 year or more | 5,826,363 | 1,562,000 | 822,895 | 1,260,816 | 1,333,598 | 2,809,957 | 73,184,444 |
| Other liabilities | 837,775 | 3,637,037 | * 86,892 | 693,954 | 1,504,709 | 1,040,519 | 26,691,132 |
| Partners capital accounts | 2,996,212 | 1,424,098 | 284,218 | 1,169,818 | 2,767,310 | 8,431,641 | 106,018,334 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 3,743 | 8,751 | 5,845 | 2,946 | 11,454 | 14,240 | 20,169 |
| Number of partners | 9,477 | 19,993 | 12,290 | 6,240 | 28,239 | 105,035 | 1,030,639 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 3,323 | 5,664 | 2,415 | 185 | 7,188 | 4,753 | 13,923 |
| Number of partners | 8,632 | 13,819 | 5,430 | 717 | 19,707 | 79,499 | 1,017,672 |
| Total assets | 8,183,894 | 2,883,579 | 1,366,804 | 1,636,943 | 3,898,775 | 15,109,210 | 173,206,439 |
| Cash | 435,048 | 469,115 | 63,310 | 109,146 | 455,905 | 579,248 | 4,585,830 |
| Trade notes and accounts receivable | 473,314 | 196,726 | * 38,507 | 264,546 | 399,038 | 2,243,662 | 20,467,257 |
| Less: Allowance for bad debts | 3,739 | * 15,760 | * 563 | 31,298 | 11,096 | 119,201 | 143,363 |
| Inventories | 570,723 | 1,097,770 | 621,777 | 397,522 | 1,626,446 | 1,052,876 | 2,136,280 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | * 18,730 |
| Tax-exempt securities | 131 | 0 | 0 | 0 | 0 | 0 | * 5,985 |
| Other current assets | 663,055 | 53,200 | * 98,572 | * 31,802 | 419,084 | 1,329,478 | 6,222,439 |
| Mortgage and real estate loans | 3,699 | * 599 | 0 | 0 | 0 | 0 | 765 |
| Other investments | 98,431 | * 238,007 | 0 | 45,118 | * 42,847 | 1,957,965 | 25,226,256 |
| Depreciable assets | 6,780,626 | 1,121,056 | 679,616 | 733,166 | 1,256,299 | 5,031,063 | 104,203,910 |
| Less: Accumulated depreciation | 2,976,852 | 579,054 | 261,622 | 283,340 | 807,592 | 2,501,346 | 28,346,001 |
| Depletable assets | 186 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 26 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 1,398,974 | * 16,173 | 0 | * 114,261 | 34,262 | 192,216 | 704,806 |
| Intangible assets | 683,358 | 75,900 | * 123,755 | * 148,113 | 213,266 | 3,456,845 | 8,006,032 |
| Less: Accumulated amortization | 109,468 | 21,029 | * 14,846 | * 11,580 | 38,746 | 746,900 | 1,577,551 |
| Other assets | 166,433 | 230,876 | * 18,296 | 119,487 | 309,063 | 2,633,304 | 31,695,064 |
| Total liabilities and capital | 8,183,894 | 2,883,579 | 1,366,804 | 1,636,943 | 3,898,775 | 15,109,210 | 173,206,439 |
| Accounts payable | 945,400 | 413,146 | 240,668 | 41,720 | 441,412 | 1,154,144 | 15,646,572 |
| Mortgages, notes, bonds payable in less than 1 year | 206,988 | 216,771 | * 104,253 | 4,026 | 243,450 | 605,687 | 6,024,373 |
| Other current liabilities | 757,119 | 276,349 | 122,811 | 99,342 | 870,595 | 1,667,726 | 9,198,487 |
| Nonrecourse loans | * 134,473 | * 44,066 | 0 | 0 | * 106,226 | 0 | 1,155,192 |
| Mortgages, notes, bonds payable in 1 year or more | 3,180,238 | 700,733 | * 315,601 | 93,385 | 557,977 | 2,285,248 | 55,879,652 |
| Other liabilities | 432,382 | 144,886 | * 20,709 | 300,314 | 225,048 | 838,553 | 11,930,537 |
| Partners capital accounts | 2,527,294 | 1,087,629 | 562,762 | 1,098,155 | 1,454,067 | 8,557,853 | 73,371,625 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Transportation and warehousing—continued | | | | | | |
|---|--|----------------------|----------------------|---|-------------------------|---------------------------------------|---------------------------------------|
| | Air and rail transportation | Water transportation | Truck transportation | Other transit and ground passenger transportation | Pipeline transportation | Scenic and sightseeing transportation | Support activities for transportation |
| | (64) | (65) | (66) | (67) | (68) | (69) | (70) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 8,824 | 1,581 | 20,410 | 2,094 | 538 | * 416 | 9,635 |
| Number of partners | 18,782 | 54,999 | 49,381 | 4,952 | 1,086,266 | * 912 | 42,908 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 6,731 | 1,561 | 16,983 | * 639 | 528 | * 41 | 6,428 |
| Number of partners | 14,398 | 54,919 | 41,380 | * 1,391 | 1,086,240 | * 161 | 36,493 |
| Total assets | 9,338,371 | 20,665,347 | 5,679,989 | * 682,004 | 174,489,318 | * 550,591 | 24,233,521 |
| Cash | 339,700 | 832,353 | 410,834 | * 13,058 | 2,656,967 | * 17,317 | 1,848,842 |
| Trade notes and accounts receivable | 2,519,151 | 909,818 | 1,433,372 | * 114,788 | 13,413,866 | 0 | 1,961,445 |
| Less: Allowance for bad debts | 35,980 | 15,341 | 16,012 | * 455 | 40,171 | 0 | 23,722 |
| Inventories | * 257,339 | * 161,064 | 94,137 | 1,987 | 1,342,742 | * 3,254 | 350,221 |
| U.S. Government obligations | 0 | 13,426 | * 5,304 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 634,468 | 383,109 | 678,224 | * 65,714 | 4,510,531 | * 533 | 1,271,646 |
| Mortgage and real estate loans | 0 | 765 | 0 | 0 | 0 | 0 | 0 |
| Other investments | * 169,856 | 569,398 | 35,293 | 29,393 | 32,799,730 | * 642 | 2,949,111 |
| Depreciable assets | 6,809,136 | 14,955,865 | 6,047,179 | * 334,456 | 105,461,499 | * 673,138 | 7,570,942 |
| Less: Accumulated depreciation | 2,729,433 | 3,612,473 | 3,622,763 | * 202,946 | 22,968,170 | * 146,005 | 2,632,563 |
| Depletable assets | 0 | 0 | 0 | 0 | 527 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 301 | 0 | 0 |
| Land | * 43,183 | * 12,075 | 19,534 | 2 | 710,003 | 0 | * 26,247 |
| Intangible assets | 643,256 | 3,579,344 | 518,960 | * 423,726 | 6,046,872 | * 4,706 | 8,282,060 |
| Less: Accumulated amortization | 72,774 | 155,557 | 98,428 | * 114,801 | 1,663,617 | * 3,033 | 567,006 |
| Other assets | 760,469 | 3,031,501 | 174,356 | * 17,082 | 32,218,843 | * 40 | 3,196,298 |
| Total liabilities and capital | 9,338,371 | 20,665,347 | 5,679,989 | * 682,004 | 174,489,318 | * 550,591 | 24,233,521 |
| Accounts payable | 1,002,187 | 410,774 | 728,941 | * 27,569 | 13,019,428 | * 97 | 1,091,221 |
| Mortgages, notes, bonds payable in less than 1 year | 125,213 | 176,946 | 780,865 | * 101,929 | 6,397,176 | 0 | 725,355 |
| Other current liabilities | 1,756,334 | 1,601,213 | 715,805 | * 316,751 | 5,737,823 | * 1,655 | 1,365,189 |
| Nonrecourse loans | * 433,689 | * 2,090,329 | * 139,183 | 0 | * 2,430,033 | 0 | * 6,077,281 |
| Mortgages, notes, bonds payable in 1 year or more | 2,823,691 | 5,365,504 | 1,857,791 | * 144,820 | 50,738,471 | * 9,571 | 5,393,994 |
| Other liabilities | 2,124,945 | 2,947,032 | 185,486 | * 119,302 | 12,538,307 | 0 | 6,132,995 |
| Partners capital accounts | 1,072,312 | 8,073,549 | 1,271,917 | * -28,368 | 83,628,081 | * 539,267 | 3,447,487 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 327 | 253 | 12,471 | * 425 | 352 | * 20 | 4,347 |
| Number of partners | 1,431 | 8,247 | 27,075 | * 546 | 959,447 | * 120 | 29,123 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 327 | 233 | 10,127 | * 17 | 345 | * 20 | 1,927 |
| Number of partners | 1,431 | 8,167 | 21,550 | * 139 | 959,433 | * 120 | 24,283 |
| Total assets | 4,669,908 | 6,207,917 | 3,181,788 | * 237,105 | 134,316,617 | * 23,824 | 8,792,528 |
| Cash | 114,693 | 447,262 | 320,266 | * 5,296 | 2,109,775 | * 10,808 | 989,867 |
| Trade notes and accounts receivable | 2,312,362 | 623,326 | 922,833 | * 13,271 | 11,809,202 | 0 | 1,704,596 |
| Less: Allowance for bad debts | * 31,140 | * 9,124 | 10,896 | * 168 | 38,305 | 0 | 15,942 |
| Inventories | * 248,294 | 41,365 | 77,473 | 1,152 | 907,922 | * 3,254 | 276,534 |
| U.S. Government obligations | 0 | 13,426 | * 5,304 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 259,427 | 144,419 | 397,407 | * 11,502 | 3,961,696 | * 533 | 789,329 |
| Mortgage and real estate loans | 0 | 765 | 0 | 0 | 0 | 0 | 0 |
| Other investments | * -433 | * 419,750 | 20,891 | 3,038 | 20,518,645 | * 642 | 2,380,163 |
| Depreciable assets | 1,130,971 | 4,423,854 | 3,426,794 | * 30,354 | 83,793,975 | * 48,648 | 2,685,998 |
| Less: Accumulated depreciation | 236,790 | 1,541,260 | 2,415,505 | * 15,643 | 20,732,386 | * 41,774 | 1,050,935 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | * 10,823 | * 7,152 | * 2,625 | 2 | 404,454 | 0 | 1,524 |
| Intangible assets | * 208,969 | 918,489 | 362,626 | * 244,871 | 4,726,585 | * 4,706 | 690,588 |
| Less: Accumulated amortization | * 52,500 | * 13,678 | 26,902 | * 63,725 | 1,302,858 | * 3,033 | 62,572 |
| Other assets | 705,232 | 732,170 | 98,873 | * 7,154 | 28,157,912 | * 40 | 403,378 |
| Total liabilities and capital | 4,669,908 | 6,207,917 | 3,181,788 | * 237,105 | 134,316,617 | * 23,824 | 8,792,528 |
| Accounts payable | 346,925 | 180,442 | 430,330 | * 11,299 | 12,002,320 | * 97 | 939,126 |
| Mortgages, notes, bonds payable in less than 1 year | * 68,918 | 76,638 | 364,994 | * 22,781 | 5,205,585 | 0 | 183,543 |
| Other current liabilities | 1,173,981 | 472,969 | 332,655 | * 180,655 | 4,903,184 | * 1,655 | 887,143 |
| Nonrecourse loans | 1,372 | 0 | * 45,011 | 0 | 1,090,915 | 0 | * 17,894 |
| Mortgages, notes, bonds payable in 1 year or more | * 1,167,036 | 1,287,310 | 770,164 | * 8,961 | 46,396,399 | * 9,571 | 1,656,277 |
| Other liabilities | * 114,914 | * 1,119,414 | 83,903 | 2,842 | 7,587,042 | 0 | 797,022 |
| Partners capital accounts | 1,796,761 | 3,071,144 | 1,154,731 | * 10,566 | 57,131,171 | * 12,501 | 4,311,523 |

Footnotes at end of table.

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Transportation and warehousing—continued | | Information | | | | |
|---|--|-------------------------|--------------------|---|---|--------------------------------|--------------------|
| | Couriers and messengers | Warehousing and storage | Total | Publishing industries (except internet) | Motion picture and sound recording industries | Broadcasting (except internet) | Telecommunications |
| | (71) | (72) | (73) | (74) | (75) | (76) | (77) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 3,349 | 3,397 | 36,610 | 6,744 | 9,302 | 6,283 | 5,291 |
| Number of partners | 7,214 | 9,466 | 163,933 | 21,479 | 37,828 | 46,880 | 30,977 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | * 2,598 | 2,722 | 27,741 | 4,796 | 7,249 | 3,292 | 3,944 |
| Number of partners | * 5,711 | 8,113 | 140,128 | 16,639 | 30,973 | 39,317 | 27,867 |
| Total assets | * 219,410 | 21,333,288 | 580,601,635 | 27,408,043 | 32,026,933 | 78,073,762 | 427,630,124 |
| Cash | * 16,472 | 798,852 | 28,268,761 | 908,081 | 2,573,137 | 2,786,094 | 20,189,305 |
| Trade notes and accounts receivable | * 98,836 | 3,309,161 | 44,598,176 | 4,240,134 | 3,391,441 | 6,878,394 | 25,766,634 |
| Less: Allowance for bad debts | * 2,072 | 42,322 | 2,334,539 | 860,052 | 149,346 | 258,408 | 975,401 |
| Inventories | 0 | 763,275 | 8,103,616 | 384,154 | 4,395,127 | 29,529 | 3,286,869 |
| U.S. Government obligations | 0 | 0 | * 122,227 | 76,975 | * 35,389 | * 9,863 | 0 |
| Tax-exempt securities | 0 | * 5,985 | 9,520 | 0 | 9,520 | 0 | 0 |
| Other current assets | * 15,429 | 711,170 | 37,608,652 | 2,358,172 | 2,478,721 | 4,752,913 | 27,072,029 |
| Mortgage and real estate loans | 0 | * 9,257 | * 20,876 | 0 | 0 | * 20,876 | 0 |
| Other investments | 0 | 1,924,475 | 111,804,626 | 3,193,800 | 4,531,115 | 9,164,645 | 92,188,568 |
| Depreciable assets | * 96,797 | 12,310,781 | 175,740,250 | 5,524,606 | 8,416,144 | 33,484,462 | 124,252,015 |
| Less: Accumulated depreciation | * 62,546 | 3,124,264 | 85,080,466 | 3,148,678 | 4,779,534 | 17,900,965 | 57,098,293 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | * 5,312 | 438,184 | 1,113,910 | 181,676 | 197,426 | 264,185 | 398,438 |
| Intangible assets | * 37,727 | 2,563,147 | 239,089,428 | 12,705,621 | 6,921,803 | 36,950,668 | 179,598,012 |
| Less: Accumulated amortization | * 813 | 148,583 | 29,285,534 | 3,804,632 | 3,022,299 | 8,573,396 | 13,441,686 |
| Other assets | * 14,267 | 1,814,170 | 50,822,130 | 5,648,186 | 7,028,289 | 10,464,901 | 26,393,634 |
| Total liabilities and capital | * 219,410 | 21,333,288 | 580,601,635 | 27,408,043 | 32,026,933 | 78,073,762 | 427,630,124 |
| Accounts payable | * 48,249 | 1,811,395 | 20,492,331 | 1,791,625 | 1,092,686 | 3,050,020 | 13,825,494 |
| Mortgages, notes, bonds payable in less than 1 year | * 47,882 | 240,365 | 15,769,734 | 718,970 | 1,355,610 | 2,680,993 | 7,155,647 |
| Other current liabilities | * 19,133 | 1,541,622 | 54,430,534 | 3,798,106 | 7,900,437 | 1,092,831 | 39,807,131 |
| Nonrecourse loans | 0 | 336,294 | 9,499,683 | 214,480 | * 1,174,609 | * 798,277 | 1,548,401 |
| Mortgages, notes, bonds payable in 1 year or more | * 30,372 | 6,820,231 | 108,374,976 | 3,576,327 | 6,756,783 | 36,161,501 | 60,813,864 |
| Other liabilities | * 4,632 | 2,638,434 | 54,454,054 | 4,364,260 | 6,960,894 | 18,667,118 | 22,603,847 |
| Partners capital accounts | * 69,142 | 7,944,947 | 317,580,322 | 12,944,275 | 6,785,914 | 15,623,022 | 281,875,739 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | * 488 | 1,487 | 14,058 | 2,902 | 2,808 | 2,843 | 2,753 |
| Number of partners | * 1,101 | 3,551 | 46,266 | 7,985 | 10,841 | 7,140 | 10,975 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | * 112 | 814 | 9,629 | 2,018 | 2,683 | 669 | 1,917 |
| Number of partners | * 350 | 2,201 | 36,369 | 6,216 | 10,590 | 2,426 | 8,970 |
| Total assets | * 87,178 | 15,689,574 | 465,203,972 | 14,805,665 | 11,013,608 | 44,082,848 | 382,661,394 |
| Cash | * 7,377 | 580,485 | 15,817,743 | 407,513 | 1,436,837 | 1,493,808 | 10,959,701 |
| Trade notes and accounts receivable | * 56,955 | 3,024,712 | 35,551,017 | 2,251,708 | 974,832 | 4,778,364 | 23,467,826 |
| Less: Allowance for bad debts | * 1,756 | 36,032 | 1,155,879 | 180,222 | * 22,939 | 163,030 | 702,292 |
| Inventories | 0 | 580,285 | 4,282,921 | 246,842 | 1,534,767 | * 15,765 | 2,479,232 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | * 5,985 | 9,520 | 0 | 9,520 | 0 | 0 |
| Other current assets | * 11,390 | 646,736 | 30,948,668 | 1,074,199 | 664,796 | 4,057,973 | 24,512,201 |
| Mortgage and real estate loans | 0 | 0 | * 19,292 | 0 | 0 | * 19,292 | 0 |
| Other investments | 0 | 1,883,561 | 97,439,631 | 1,627,031 | 1,541,621 | 7,352,030 | 84,221,432 |
| Depreciable assets | * 38,571 | 8,624,745 | 135,661,434 | 3,061,027 | 4,165,204 | 14,430,866 | 110,825,153 |
| Less: Accumulated depreciation | * 26,529 | 2,285,180 | 64,216,726 | 1,863,033 | 2,214,233 | 7,685,319 | 50,522,484 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 0 | 278,225 | 707,764 | 86,186 | * 126,604 | 75,907 | 369,430 |
| Intangible assets | * 1,106 | 848,094 | 193,462,406 | 6,133,994 | 3,426,940 | 15,222,297 | 166,732,152 |
| Less: Accumulated amortization | * 408 | 51,875 | 20,634,663 | 2,404,493 | 1,695,278 | 4,081,295 | 12,109,073 |
| Other assets | * 472 | 1,589,834 | 37,310,845 | 4,364,914 | 1,064,937 | 8,566,190 | 22,428,117 |
| Total liabilities and capital | * 87,178 | 15,689,574 | 465,203,972 | 14,805,665 | 11,013,608 | 44,082,848 | 382,661,394 |
| Accounts payable | * 30,211 | 1,705,821 | 16,483,450 | 1,175,339 | 216,952 | 2,220,409 | 12,420,046 |
| Mortgages, notes, bonds payable in less than 1 year | * 1,666 | 100,248 | 10,177,473 | 114,301 | * 262,831 | * 723,882 | 5,381,882 |
| Other current liabilities | * 9,033 | 1,237,212 | 43,194,867 | 1,843,445 | 1,293,749 | 3,130,644 | 35,533,374 |
| Nonrecourse loans | 0 | 0 | 6,365,142 | 62,956 | 419,434 | * 11,599 | 107,237 |
| Mortgages, notes, bonds payable in 1 year or more | * 4,917 | 4,579,017 | 51,316,903 | 1,182,638 | 2,047,242 | 4,768,714 | 42,835,344 |
| Other liabilities | 3,886 | 2,221,513 | 33,476,497 | 2,548,101 | 2,081,536 | 6,670,514 | 20,773,655 |
| Partners capital accounts | * 37,465 | 5,845,763 | 304,189,641 | 7,878,885 | 4,691,864 | 26,557,086 | 265,609,856 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Information—continued | | Finance and insurance | | | | |
|---|--------------------------|----------------------------|-----------------------|----------------------------------|--------------------------------------|---|--|
| | Data processing services | Other information services | Total | Depository credit intermediation | Non-depository credit intermediation | Activities related to credit intermediation | Securities, commodity contracts and other financial investments and related activities |
| | (78) | (79) | (80) | (81) | (82) | (83) | (84) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 1,864 | 7,124 | 320,584 | * 48 | 25,264 | 2,618 | 242,650 |
| Number of partners | 6,377 | 20,392 | 4,778,999 | * 270 | 128,053 | 7,503 | 3,594,818 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 1,454 | 7,005 | 233,491 | * 48 | 14,623 | 2,598 | 175,212 |
| Number of partners | 5,177 | 20,154 | 4,264,853 | * 270 | 102,240 | 7,463 | 3,131,392 |
| Total assets | 7,145,429 | 8,317,342 | 10,399,685,897 | * 29,536,149 | 389,945,138 | 31,936,269 | 8,715,415,775 |
| Cash | 235,700 | 1,576,444 | 733,569,703 | * 1,647,803 | 25,421,187 | 3,478,972 | 652,853,772 |
| Trade notes and accounts receivable | 3,005,813 | 1,315,761 | 436,776,762 | * 1,677,988 | 158,738,626 | 1,695,434 | 263,462,734 |
| Less: Allowance for bad debts | * 43,332 | 47,999 | 7,193,448 | 9,372 | 6,095,801 | * 21,965 | 959,216 |
| Inventories | 0 | * 7,936 | 136,283,946 | 4 | * 738,237 | * 428 | 135,382,762 |
| U.S. Government obligations | 0 | 0 | 114,305,723 | 290,859 | 9,632 | 0 | 89,737,731 |
| Tax-exempt securities | 0 | 0 | 82,668,068 | 385,383 | * 33,399 | 0 | 48,234,527 |
| Other current assets | 280,404 | 666,412 | 2,546,917,062 | * 2,647,285 | 19,282,347 | 1,664,062 | 2,415,763,951 |
| Mortgage and real estate loans | 0 | 0 | 69,578,883 | 0 | 31,597,839 | 94,535 | 32,717,290 |
| Other investments | * 2,566,764 | 159,734 | 5,598,365,990 | 19,913,043 | 38,663,781 | 2,947,071 | 4,590,564,891 |
| Depreciable assets | 235,838 | 3,827,186 | 80,157,201 | 50,061 | 23,038,090 | 2,282,932 | 42,845,768 |
| Less: Accumulated depreciation | 130,820 | 2,022,177 | 19,662,029 | 1,436 | 5,834,684 | 584,001 | 11,660,516 |
| Depletable assets | 0 | 0 | 1,744,160 | 0 | * 180,581 | 0 | 978,233 |
| Less: Accumulated depletion | 0 | 0 | 393,674 | 0 | * 93,181 | 0 | 168,432 |
| Land | 239 | * 71,945 | 12,268,482 | 0 | 492,731 | 0 | 10,324,831 |
| Intangible assets | 601,653 | 2,311,671 | 61,732,641 | 0 | 27,630,343 | 3,786,438 | 27,784,708 |
| Less: Accumulated amortization | 68,609 | 374,912 | 11,728,898 | 0 | 6,205,106 | 452,590 | 4,117,444 |
| Other assets | 461,781 | 825,340 | 564,295,325 | * 2,934,532 | 82,347,115 | 17,044,953 | 421,670,187 |
| Total liabilities and capital | 7,145,429 | 8,317,342 | 10,399,685,897 | * 29,536,149 | 389,945,138 | 31,936,269 | 8,715,415,775 |
| Accounts payable | -175,857 | 908,363 | 211,310,509 | * 3,120 | 21,831,844 | 1,784,168 | 179,538,670 |
| Mortgages, notes, bonds payable in less than 1 year | * 3,672,289 | 186,223 | 225,124,152 | * 2,751,846 | 74,990,799 | 14,054,317 | 74,134,604 |
| Other current liabilities | 188,885 | 1,643,145 | 2,952,510,835 | * 5,592,940 | 20,602,553 | 2,669,803 | 2,819,534,716 |
| Nonrecourse loans | 0 | 5,763,916 | 97,469,059 | 0 | 13,817,164 | * 176,488 | 81,469,383 |
| Mortgages, notes, bonds payable in 1 year or more | 550,522 | 515,979 | 303,769,559 | * 53,876 | 109,552,802 | 1,858,681 | 165,620,301 |
| Other liabilities | 86,548 | 1,771,387 | 567,637,678 | 20,608,187 | 19,111,867 | 1,434,717 | 443,506,540 |
| Partners capital accounts | 2,823,041 | -2,471,670 | 6,041,864,106 | * 526,180 | 130,038,109 | 9,958,095 | 4,951,611,561 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 892 | 1,860 | 209,674 | * 44 | 11,846 | 1,993 | 159,030 |
| Number of partners | 2,667 | 6,659 | 3,750,887 | * 215 | 79,803 | 6,064 | 2,707,897 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 602 | 1,741 | 158,024 | * 44 | 8,760 | 1,973 | 113,999 |
| Number of partners | 1,747 | 6,421 | 3,382,383 | * 215 | 71,531 | 6,024 | 2,356,920 |
| Total assets | 6,185,148 | 6,455,308 | 6,872,011,502 | * 9,014,732 | 217,030,794 | 23,275,335 | 5,638,549,107 |
| Cash | 148,546 | 1,371,338 | 513,652,876 | * 1,559,418 | 11,563,187 | 2,861,752 | 455,045,448 |
| Trade notes and accounts receivable | 2,818,653 | 1,259,634 | 233,884,039 | * 1,324,277 | 85,329,730 | 1,687,491 | 140,533,842 |
| Less: Allowance for bad debts | * 40,263 | 47,133 | 5,248,839 | 0 | 4,368,175 | * 21,755 | 776,343 |
| Inventories | 0 | * 6,316 | 6,566,135 | 4 | * 634,125 | 132 | 5,775,054 |
| U.S. Government obligations | 0 | 0 | 109,567,617 | 290,859 | 9,506 | 0 | 87,135,817 |
| Tax-exempt securities | 0 | 0 | 20,624,344 | 362,372 | * 28,657 | 0 | 18,397,875 |
| Other current assets | 68,585 | 570,913 | 984,174,253 | 2,632,404 | 8,055,371 | 1,469,406 | 890,155,347 |
| Mortgage and real estate loans | 0 | 0 | 44,966,608 | 0 | 15,609,731 | 94,535 | 24,650,577 |
| Other investments | * 2,552,822 | 144,695 | 4,551,848,744 | 4,019 | 27,273,017 | * 2,938,114 | 3,738,814,833 |
| Depreciable assets | 119,088 | 3,060,096 | 34,191,477 | 46,983 | 1,135,066 | 571,765 | 22,514,342 |
| Less: Accumulated depreciation | 70,106 | 1,861,551 | 9,634,901 | 0 | 419,366 | 237,197 | 7,948,683 |
| Depletable assets | 0 | 0 | 1,614,016 | 0 | * 180,581 | 0 | 848,089 |
| Less: Accumulated depletion | 0 | 0 | 334,052 | 0 | * 93,181 | 0 | 108,810 |
| Land | 239 | 49,398 | 5,332,034 | 0 | * 309,939 | 0 | 3,739,729 |
| Intangible assets | 176,788 | 1,770,236 | 36,265,576 | 0 | 19,118,976 | 3,645,840 | 11,365,260 |
| Less: Accumulated amortization | * 34,624 | 309,900 | 3,642,320 | 0 | 387,749 | 414,462 | 2,067,413 |
| Other assets | 445,419 | 441,267 | 348,183,894 | * 2,794,395 | 53,051,379 | 10,679,715 | 250,474,143 |
| Total liabilities and capital | 6,185,148 | 6,455,308 | 6,872,011,502 | * 9,014,732 | 217,030,794 | 23,275,335 | 5,638,549,107 |
| Accounts payable | -299,108 | 749,812 | 47,225,295 | * 2,383 | 6,434,169 | 1,779,797 | 32,076,471 |
| Mortgages, notes, bonds payable in less than 1 year | * 3,632,753 | 61,823 | 149,957,359 | * 2,751,846 | 48,034,922 | 7,895,232 | 40,794,371 |
| Other current liabilities | 94,333 | 1,299,321 | 1,130,206,329 | 5,163,935 | 12,008,942 | 2,632,412 | 1,051,434,559 |
| Nonrecourse loans | 0 | 5,763,916 | 67,540,047 | 0 | 11,370,992 | * 20,783 | 54,702,775 |
| Mortgages, notes, bonds payable in 1 year or more | * 310,058 | * 172,907 | 132,882,588 | 8,470 | 34,258,468 | * 1,070,564 | 80,868,589 |
| Other liabilities | * 45,969 | 1,356,721 | 302,080,982 | 510,729 | 12,715,981 | 573,804 | 258,985,048 |
| Partners capital accounts | 2,401,143 | -2,949,192 | 5,042,118,903 | * 577,370 | 92,207,320 | 9,302,742 | 4,119,687,294 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—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 | | |
|---|--|---------------------------------------|---|---|------------------------------------|----------------------|---|
| | Securities, commodity contracts and other financial investments and related activities—continued | | Insurance carriers and related activities | Funds, trusts, and other financial vehicles | Total | Real estate | |
| | Securities and commodity contracts and exchanges | Other financial investment activities | | | | Total | Lessors of residential buildings and dwellings and co-operative housing |
| | (85) | (86) | (87) | (88) | (89) | (90) | (91) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 13,596 | 229,055 | 9,737 | 40,266 | 1,489,462 | 1,450,111 | 411,910 |
| Number of partners | 167,396 | 3,427,422 | 31,704 | 1,016,650 | 6,849,464 | 6,719,045 | 1,950,125 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 11,071 | 164,141 | 5,720 | 35,289 | 1,220,678 | 1,197,650 | 330,826 |
| Number of partners | 162,007 | 2,969,385 | 23,670 | 999,817 | 5,986,562 | 5,888,267 | 1,745,801 |
| Total assets | 1,850,835,758 | 6,864,580,017 | 22,558,662 | 1,210,293,903 | 4,593,705,588 | 4,461,546,293 | 1,082,482,054 |
| Cash | 117,568,243 | 535,285,529 | 3,808,283 | 46,359,685 | 170,997,321 | 166,470,492 | 46,229,299 |
| Trade notes and accounts receivable | 127,514,184 | 135,948,550 | 1,978,553 | 9,223,426 | 66,383,732 | 45,984,855 | 6,441,148 |
| Less: Allowance for bad debts | 265,308 | 693,908 | 11,664 | 95,430 | 1,222,525 | 1,039,324 | 93,190 |
| Inventories | 128,612,586 | 6,770,176 | 6,097 | * 156,418 | 50,433,571 | 48,899,336 | 1,212,713 |
| U.S. Government obligations | 2,054,727 | 87,683,004 | * 54,057 | 24,213,444 | 2,294,283 | 2,289,657 | * 319,022 |
| Tax-exempt securities | * 2,979,480 | 45,255,047 | 0 | 34,014,759 | 3,187,082 | 3,187,082 | * 959,039 |
| Other current assets | 1,253,278,558 | 1,162,485,393 | 983,312 | 106,576,105 | 210,386,713 | 201,135,775 | 41,946,587 |
| Mortgage and real estate loans | * 714,292 | 32,002,997 | 928 | 5,168,291 | 34,011,665 | 33,257,787 | 4,078,575 |
| Other investments | 92,529,607 | 4,498,035,284 | 10,653,421 | 935,623,783 | 745,844,841 | 731,640,587 | 124,680,400 |
| Depreciable assets | 6,223,288 | 36,622,480 | 1,016,621 | 10,923,729 | 2,799,880,332 | 2,700,429,024 | 857,164,502 |
| Less: Accumulated depreciation | 3,142,677 | 8,517,839 | 605,582 | 975,810 | 642,984,394 | 598,211,992 | 222,957,306 |
| Depletable assets | 0 | 978,233 | 0 | * 585,345 | 2,108,796 | 1,287,163 | * 21,044 |
| Less: Accumulated depletion | 0 | 168,432 | 0 | * 132,061 | 824,179 | 500,964 | * 20,200 |
| Land | * 111,596 | 10,213,235 | * 58,917 | 1,392,003 | 736,309,050 | 735,108,621 | 146,145,969 |
| Intangible assets | 8,763,039 | 19,021,669 | 1,608,370 | 922,783 | 119,814,087 | 106,439,935 | 22,261,565 |
| Less: Accumulated amortization | 432,277 | 3,685,167 | 540,936 | 412,821 | 39,792,823 | 38,924,114 | 8,090,672 |
| Other assets | 114,326,420 | 307,343,767 | 3,548,286 | 36,750,252 | 336,878,036 | 324,092,373 | 62,183,558 |
| Total liabilities and capital | 1,850,835,758 | 6,864,580,017 | 22,558,662 | 1,210,293,903 | 4,593,705,588 | 4,461,546,293 | 1,082,482,054 |
| Accounts payable | 155,038,745 | 24,499,925 | 2,254,616 | 5,898,091 | 42,049,828 | 39,647,797 | 8,816,538 |
| Mortgages, notes, bonds payable in less than 1 year | 15,459,797 | 58,674,807 | 95,528 | 59,097,057 | 113,381,751 | 108,662,399 | 16,814,682 |
| Other current liabilities | 1,364,603,483 | 1,454,931,233 | 2,889,981 | 101,220,841 | 189,823,001 | 180,945,323 | 45,777,205 |
| Nonrecourse loans | * 1,050,219 | 80,419,164 | 225,443 | 1,780,581 | 1,047,619,522 | 1,035,992,866 | 359,503,982 |
| Mortgages, notes, bonds payable in 1 year or more | 34,037,403 | 131,582,898 | 1,026,219 | 25,657,680 | 1,591,625,171 | 1,547,558,030 | 386,097,586 |
| Other liabilities | 146,500,471 | 297,006,068 | 11,399,279 | 71,577,088 | 405,193,829 | 394,874,706 | 86,315,086 |
| Partners capital accounts | 134,145,639 | 4,817,465,922 | 4,667,596 | 945,062,564 | 1,204,012,486 | 1,153,865,173 | 179,156,975 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 6,643 | 152,387 | 4,612 | 32,149 | 720,373 | 698,287 | 140,554 |
| Number of partners | 71,919 | 2,635,978 | 19,447 | 937,460 | 3,314,495 | 3,245,429 | 662,644 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 4,525 | 109,474 | 3,859 | 29,389 | 606,692 | 593,777 | 125,273 |
| Number of partners | 67,389 | 2,289,531 | 17,942 | 929,752 | 2,902,833 | 2,853,650 | 614,174 |
| Total assets | 220,163,358 | 5,418,385,749 | 18,222,545 | 965,918,990 | 2,240,010,545 | 2,160,168,347 | 399,832,902 |
| Cash | 25,777,870 | 429,267,578 | 3,082,432 | 39,540,639 | 112,018,717 | 109,398,195 | 29,235,777 |
| Trade notes and accounts receivable | 21,578,007 | 118,955,836 | 1,709,043 | 3,299,656 | 45,963,236 | 30,390,649 | 3,896,430 |
| Less: Allowance for bad debts | 213,102 | 563,241 | 9,144 | * 73,421 | 712,430 | 604,062 | 46,484 |
| Inventories | 2,278,887 | 3,496,167 | 6,097 | * 150,723 | 13,028,635 | 12,719,886 | 431,659 |
| U.S. Government obligations | * 497,554 | 86,638,263 | * 54,057 | 22,077,378 | 1,894,997 | 1,890,371 | * 95,613 |
| Tax-exempt securities | * 479,995 | 17,917,880 | 0 | 1,835,440 | 3,101,879 | 3,101,879 | * 959,039 |
| Other current assets | 67,513,224 | 822,642,123 | 867,187 | 80,994,538 | 104,790,816 | 97,927,717 | 17,202,342 |
| Mortgage and real estate loans | * 67,707 | 24,582,870 | 928 | 4,610,836 | 24,954,336 | 24,200,459 | 2,983,324 |
| Other investments | 73,648,528 | 3,665,166,305 | 9,369,329 | 773,449,432 | 354,485,598 | 347,453,366 | 39,091,758 |
| Depreciable assets | 4,032,535 | 18,481,807 | 858,665 | 9,064,656 | 1,424,347,220 | 1,374,794,950 | 325,762,484 |
| Less: Accumulated depreciation | 2,237,304 | 5,711,379 | 522,707 | 506,947 | 414,782,179 | 392,982,951 | 124,020,586 |
| Depletable assets | 0 | 848,089 | 0 | * 585,345 | 1,185,966 | 636,623 | * 21,044 |
| Less: Accumulated depletion | 0 | 108,810 | 0 | * 132,061 | 601,196 | 360,731 | * 20,200 |
| Land | * 9,009 | 3,730,720 | * 50,983 | 1,231,382 | 372,951,245 | 371,912,515 | 66,392,562 |
| Intangible assets | 1,126,282 | 10,238,978 | 1,332,695 | 802,805 | 63,364,600 | 52,377,015 | 8,444,336 |
| Less: Accumulated amortization | 94,271 | 1,973,142 | 420,404 | 352,292 | 22,509,522 | 21,858,116 | 3,553,519 |
| Other assets | 25,698,438 | 224,775,705 | 1,843,384 | 29,340,878 | 156,528,626 | 149,170,582 | 32,957,324 |
| Total liabilities and capital | 220,163,358 | 5,418,385,749 | 18,222,545 | 965,918,990 | 2,240,010,545 | 2,160,168,347 | 399,832,902 |
| Accounts payable | 14,624,131 | 17,452,340 | 1,807,116 | 5,125,358 | 20,095,583 | 20,095,885 | 4,044,955 |
| Mortgages, notes, bonds payable in less than 1 year | 1,791,007 | 39,003,364 | 60,975 | 50,420,013 | 46,724,019 | 43,966,742 | 4,788,691 |
| Other current liabilities | 89,632,479 | 961,802,080 | 1,477,137 | 57,489,344 | 68,451,511 | 63,631,221 | 14,858,908 |
| Nonrecourse loans | * 251,125 | 54,451,650 | * 117,418 | * 1,328,079 | 487,128,059 | 483,382,289 | 133,494,850 |
| Mortgages, notes, bonds payable in 1 year or more | 2,941,720 | 77,926,689 | 953,868 | 15,722,629 | 696,628,366 | 681,711,714 | 144,933,649 |
| Other liabilities | 39,471,292 | 219,513,756 | 11,336,556 | 17,958,864 | 165,376,800 | 159,123,146 | 29,914,189 |
| Partners capital accounts | 71,451,605 | 4,048,235,689 | 2,469,475 | 817,874,702 | 754,640,206 | 708,257,351 | 67,797,660 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Real estate and rental and leasing—continued | | | | | | Professional, scientific, and technical services |
|---|---|--|---------------------------------------|------------------------------|-----------------------------|--|--|
| | Real estate—continued | | | | Rental and leasing services | Lessors of nonfinancial intangible assets (except copyrighted works) | |
| | Lessors of nonresidential buildings (except miniwarehouses) | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities | | | Total |
| | (92) | (93) | (94) | (95) | (96) | (97) | (98) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 529,018 | 19,519 | 96,805 | 392,859 | 35,718 | 3,633 | 190,784 |
| Number of partners | 2,308,937 | 92,718 | 509,295 | 1,857,969 | 119,245 | 11,175 | 683,710 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 470,764 | 15,322 | 63,961 | 316,778 | 19,394 | 3,633 | 126,372 |
| Number of partners | 2,111,186 | 82,590 | 399,159 | 1,549,531 | 87,120 | 11,175 | 506,806 |
| Total assets | 1,815,990,817 | 46,691,499 | 224,829,848 | 1,291,552,074 | 112,932,138 | 19,227,158 | 191,215,407 |
| Cash | 67,445,176 | 1,535,132 | 6,801,739 | 44,459,145 | 3,910,894 | 615,935 | 35,444,997 |
| Trade notes and accounts receivable | 17,945,886 | 387,570 | 1,471,565 | 19,738,686 | 18,969,215 | 1,429,663 | 40,838,773 |
| Less: Allowance for bad debts | 460,085 | 1,383 | 44,328 | 440,339 | 171,177 | * 12,023 | 771,705 |
| Inventories | 3,142,383 | 14,013 | 1,897,301 | 42,632,926 | 1,534,235 | 0 | 1,928,655 |
| U.S. Government obligations | 1,155,259 | * 118 | 0 | * 815,259 | 4,626 | 0 | * 171,032 |
| Tax-exempt securities | 1,991,404 | 0 | * 47,882 | * 188,757 | 0 | 0 | 79,446 |
| Other current assets | 63,116,764 | 990,567 | 6,311,958 | 88,769,899 | 8,752,126 | 498,811 | 22,887,645 |
| Mortgage and real estate loans | 5,756,309 | 0 | 3,922,459 | 19,500,444 | * 753,877 | 0 | * 3,712 |
| Other investments | 151,938,492 | 3,416,981 | 32,765,999 | 418,838,715 | 12,819,153 | * 1,385,101 | 23,830,815 |
| Depreciable assets | 1,362,405,382 | 35,339,631 | 115,944,723 | 329,574,786 | 97,891,104 | 1,560,204 | 54,468,390 |
| Less: Accumulated depreciation | 296,390,000 | 7,903,921 | 26,596,259 | 44,364,506 | 44,214,773 | 557,628 | 29,693,402 |
| Depletable assets | * 75,976 | 0 | * 986,420 | * 203,722 | * 272,291 | * 549,343 | * 208,490 |
| Less: Accumulated depletion | * 34,308 | 0 | * 304,723 | * 141,733 | * 82,751 | * 240,464 | * 19,918 |
| Land | 318,212,146 | 9,386,818 | 62,242,364 | 199,121,324 | 1,109,238 | * 91,191 | 1,110,302 |
| Intangible assets | 57,862,090 | 1,278,338 | 4,633,224 | 20,404,718 | 2,042,610 | 11,331,542 | 26,355,640 |
| Less: Accumulated amortization | 22,645,577 | 524,005 | 1,424,332 | 6,239,527 | 338,898 | 529,812 | 5,424,750 |
| Other assets | 84,473,521 | 2,771,640 | 16,173,855 | 158,489,800 | 9,680,368 | 3,105,295 | 19,797,282 |
| Total liabilities and capital | 1,815,990,817 | 46,691,499 | 224,829,848 | 1,291,552,074 | 112,932,138 | 19,227,158 | 191,215,407 |
| Accounts payable | 13,266,146 | 298,620 | 1,210,355 | 16,056,139 | 2,185,150 | 216,880 | 12,173,490 |
| Mortgages, notes, bonds payable in less than 1 year | 42,458,373 | 1,075,952 | 5,534,198 | 42,779,193 | 4,497,882 | * 221,471 | 6,963,698 |
| Other current liabilities | 58,037,587 | 2,387,642 | 5,403,495 | 69,339,395 | 7,552,091 | 1,325,588 | 39,385,681 |
| Nonrecourse loans | 460,416,605 | 6,883,108 | 38,848,534 | 170,340,636 | 11,512,823 | * 113,833 | 2,523,521 |
| Mortgages, notes, bonds payable in 1 year or more | 704,722,528 | 20,469,989 | 75,899,817 | 360,368,110 | 42,026,872 | * 2,040,269 | 23,553,081 |
| Other liabilities | 118,519,037 | 2,543,425 | 19,802,514 | 167,694,644 | 10,656,293 | * -337,170 | 16,908,702 |
| Partners capital accounts | 418,570,541 | 13,032,764 | 78,130,936 | 464,973,957 | 34,501,027 | 15,646,286 | 89,707,233 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 354,492 | 9,886 | 53,390 | 139,965 | 20,546 | 1,540 | 125,060 |
| Number of partners | 1,633,390 | 38,280 | 278,267 | 632,848 | 62,091 | 6,975 | 467,137 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 312,988 | 8,839 | 36,943 | 109,734 | 11,375 | 1,540 | 93,365 |
| Number of partners | 1,471,982 | 34,846 | 215,952 | 516,696 | 42,208 | 6,975 | 374,554 |
| Total assets | 1,086,165,138 | 30,155,009 | 100,574,059 | 543,441,239 | 63,021,567 | 16,820,630 | 153,385,464 |
| Cash | 47,564,889 | 653,703 | 4,892,940 | 27,050,885 | 2,057,035 | 563,487 | 31,855,313 |
| Trade notes and accounts receivable | 12,804,257 | 306,531 | 419,016 | 12,964,415 | 14,154,956 | 1,417,631 | 37,277,727 |
| Less: Allowance for bad debts | 325,960 | * 1,024 | 39,668 | 190,925 | 103,614 | * 4,754 | 678,908 |
| Inventories | 329,654 | * 942 | 687,159 | 11,270,473 | 308,749 | 0 | 1,405,073 |
| U.S. Government obligations | 1,013,339 | * 118 | 0 | * 781,302 | 4,626 | 0 | * 171,032 |
| Tax-exempt securities | 1,906,218 | 0 | * 47,882 | * 188,741 | 0 | 0 | 79,446 |
| Other current assets | 39,173,213 | 782,498 | 3,569,117 | 37,200,547 | 6,391,622 | 471,478 | 19,006,274 |
| Mortgage and real estate loans | 4,922,815 | 0 | 2,245,718 | 14,048,601 | * 753,877 | 0 | * 3,712 |
| Other investments | 94,824,958 | 3,405,983 | 8,812,016 | 201,318,651 | 5,651,861 | * 1,380,370 | 17,252,000 |
| Depreciable assets | 838,986,153 | 22,438,613 | 57,000,638 | 130,607,062 | 48,437,901 | 1,114,369 | 41,544,891 |
| Less: Accumulated depreciation | 222,709,818 | 6,139,047 | 19,041,634 | 21,071,866 | 21,292,178 | 507,050 | 25,677,931 |
| Depletable assets | * 50,298 | 0 | * 384,828 | * 180,452 | 0 | * 549,343 | * 208,490 |
| Less: Accumulated depletion | * 31,842 | 0 | * 181,828 | * 126,862 | 0 | * 240,464 | * 19,918 |
| Land | 199,267,840 | 6,103,217 | 32,244,418 | 67,904,478 | 962,769 | * 75,962 | 491,661 |
| Intangible assets | 34,045,722 | 801,899 | 1,780,568 | 7,304,490 | 792,358 | 10,195,227 | 18,956,671 |
| Less: Accumulated amortization | 14,472,471 | 402,903 | 756,019 | 2,673,203 | 248,214 | 403,192 | 3,547,194 |
| Other assets | 48,815,873 | 2,204,479 | 8,508,907 | 56,683,999 | 5,149,819 | 2,208,224 | 15,057,125 |
| Total liabilities and capital | 1,086,165,138 | 30,155,009 | 100,574,059 | 543,441,239 | 63,021,567 | 16,820,630 | 153,385,464 |
| Accounts payable | 7,674,216 | 237,072 | 443,632 | 7,696,010 | 759,510 | 206,188 | 8,976,309 |
| Mortgages, notes, bonds payable in less than 1 year | 25,035,467 | 188,450 | 3,433,584 | 10,520,550 | 2,569,026 | * 188,250 | 3,665,867 |
| Other current liabilities | 28,309,246 | 864,730 | 839,646 | 18,758,692 | 3,599,405 | 1,220,886 | 32,589,102 |
| Nonrecourse loans | 275,568,919 | 3,138,498 | 10,463,619 | 60,716,402 | 3,745,771 | 0 | 1,179,323 |
| Mortgages, notes, bonds payable in 1 year or more | 367,129,186 | 11,701,554 | 31,502,739 | 126,444,587 | 14,050,724 | * 865,928 | 14,468,145 |
| Other liabilities | 52,848,884 | 2,192,308 | 4,704,030 | 6,696,862 | 6,963,736 | * -443,208 | 11,818,225 |
| Partners capital accounts | 329,599,220 | 11,832,398 | 49,186,810 | 249,841,262 | 31,600,269 | 14,782,586 | 80,688,492 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Professional, scientific, and technical services—continued | | | | | | |
|---|--|--|--|-----------------------------|--|--|---|
| | 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 |
| | (99) | (100) | (101) | (102) | (103) | (104) | (105) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 26,396 | 21,466 | 14,358 | 7,171 | 20,097 | 101,296 | 52,301 |
| Number of partners | 157,739 | 82,949 | 40,555 | 14,624 | 68,306 | 319,537 | 179,538 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 22,628 | 15,880 | 8,652 | 6,795 | 12,529 | 59,887 | 31,550 |
| Number of partners | 147,301 | 70,718 | 29,142 | 13,872 | 41,450 | 204,323 | 109,845 |
| Total assets | 37,092,115 | 18,962,326 | 9,402,105 | 1,166,305 | 12,532,624 | 112,059,933 | 57,538,094 |
| Cash | 14,268,970 | 5,219,726 | 1,416,080 | 226,451 | 1,725,642 | 12,588,128 | 7,381,359 |
| Trade notes and accounts receivable | 3,763,782 | 3,625,849 | 2,612,688 | 367,252 | 2,309,220 | 28,159,982 | 6,291,299 |
| Less: Allowance for bad debts | 92,496 | 292,346 | 21,430 | * 9,047 | 32,196 | 324,191 | 74,507 |
| Inventories | * 18,159 | * 1,001 | * 29,674 | * 53,332 | 333,598 | 1,492,891 | 430,712 |
| U.S. Government obligations | * 163,056 | 2,499 | 0 | * 4,977 | 0 | 500 | 0 |
| Tax-exempt securities | 815 | 0 | 0 | 0 | 0 | 78,632 | 0 |
| Other current assets | 5,796,614 | 1,392,898 | 530,320 | 134,800 | 1,159,336 | 13,873,677 | 7,235,282 |
| Mortgage and real estate loans | 434 | 0 | 0 | 0 | 0 | * 3,278 | 0 |
| Other investments | 941,022 | 1,218,430 | 545,024 | 0 | 408,152 | 20,718,187 | 16,883,508 |
| Depreciable assets | 22,793,160 | 6,115,971 | 3,507,984 | 301,732 | 2,328,433 | 19,421,110 | 11,842,079 |
| Less: Accumulated depreciation | 14,193,360 | 3,981,911 | 2,123,122 | 200,710 | 1,159,129 | 8,035,170 | 3,825,423 |
| Depletable assets | * 38,121 | 0 | 10,861 | 0 | 0 | 159,508 | 159,508 |
| Less: Accumulated depletion | * 10,748 | 0 | 4,180 | 0 | 0 | 4,991 | 4,991 |
| Land | 97,084 | 37,694 | * 3,275 | 0 | * 21,745 | 950,505 | 836,637 |
| Intangible assets | 1,064,080 | 1,851,520 | 2,331,042 | * 235,667 | 4,220,073 | 16,653,258 | 5,676,014 |
| Less: Accumulated amortization | 284,047 | 490,370 | 398,750 | * 30,793 | 880,776 | 3,340,014 | 649,490 |
| Other assets | 2,727,468 | 4,261,363 | 962,638 | 82,645 | 2,098,526 | 9,664,642 | 5,356,106 |
| Total liabilities and capital | 37,092,115 | 18,962,326 | 9,402,105 | 1,166,305 | 12,532,624 | 112,059,933 | 57,538,094 |
| Accounts payable | 798,040 | 315,887 | 1,388,302 | 181,384 | 1,646,595 | 7,843,283 | 3,417,616 |
| Mortgages, notes, bonds payable in less than 1 year | 2,146,047 | 960,720 | 240,609 | * 202,543 | 636,942 | 2,776,837 | 1,121,283 |
| Other current liabilities | 8,604,740 | 3,538,167 | 1,227,494 | 240,101 | 1,970,451 | 23,804,727 | 8,641,842 |
| Nonrecourse loans | 868,540 | 615,158 | * 48,079 | * 34,439 | * 30,021 | 927,284 | 893,462 |
| Mortgages, notes, bonds payable in 1 year or more | 2,861,852 | 2,485,921 | 944,190 | * 233,952 | 973,697 | 16,053,469 | 9,709,766 |
| Other liabilities | 3,391,934 | 2,293,628 | 180,793 | * 41,453 | 451,625 | 10,549,268 | 6,734,766 |
| Partners capital accounts | 18,420,961 | 8,752,844 | 5,372,638 | 232,434 | 6,823,293 | 50,105,064 | 27,019,359 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 23,738 | 16,912 | 8,596 | 5,222 | 10,964 | 59,627 | 33,040 |
| Number of partners | 142,876 | 65,419 | 26,410 | 10,686 | 27,264 | 194,482 | 128,093 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 20,350 | 11,703 | 7,174 | 4,847 | 7,780 | 41,511 | 22,792 |
| Number of partners | 134,977 | 53,940 | 23,566 | 9,935 | 19,746 | 132,391 | 82,200 |
| Total assets | 35,372,608 | 16,280,343 | 8,499,139 | 986,101 | 6,824,524 | 85,422,749 | 41,960,417 |
| Cash | 14,132,917 | 4,556,652 | 1,298,649 | 188,564 | 1,024,597 | 10,653,933 | 6,363,736 |
| Trade notes and accounts receivable | 3,558,093 | 3,375,736 | 2,447,447 | 344,440 | 981,836 | 26,570,175 | 5,790,880 |
| Less: Allowance for bad debts | 68,498 | 289,485 | 21,430 | * 8,947 | 20,421 | 270,128 | 43,932 |
| Inventories | * 18,159 | 0 | * 25,549 | * 52,023 | * 123,607 | 1,185,735 | 341,376 |
| U.S. Government obligations | * 163,056 | 2,499 | 0 | * 4,977 | 0 | 500 | 0 |
| Tax-exempt securities | 815 | 0 | 0 | 0 | 0 | 78,632 | 0 |
| Other current assets | 5,039,009 | 1,344,976 | 436,189 | 48,265 | 437,128 | 11,700,707 | 6,351,718 |
| Mortgage and real estate loans | 434 | 0 | 0 | 0 | 0 | * 3,278 | 0 |
| Other investments | 908,488 | 625,795 | 461,112 | 0 | * 156,320 | 15,100,285 | 13,120,474 |
| Depreciable assets | 21,815,962 | 5,464,462 | 2,995,171 | 200,396 | 1,171,812 | 9,897,089 | 5,638,111 |
| Less: Accumulated depreciation | 13,649,580 | 3,547,058 | 1,960,813 | 116,825 | 676,533 | 5,727,122 | 2,906,829 |
| Depletable assets | * 38,121 | 0 | 10,861 | 0 | 0 | 159,508 | 159,508 |
| Less: Accumulated depletion | * 10,748 | 0 | 4,180 | 0 | 0 | 4,991 | 4,991 |
| Land | 41,228 | 34,483 | 1,569 | 0 | 250 | 414,131 | 325,432 |
| Intangible assets | 1,052,643 | 1,261,854 | 2,236,335 | * 235,667 | 2,483,724 | 11,686,449 | 4,142,227 |
| Less: Accumulated amortization | 280,106 | 312,752 | 379,161 | * 30,793 | 239,395 | 2,304,987 | 484,991 |
| Other assets | 2,612,616 | 3,763,181 | 951,842 | * 68,335 | 1,381,598 | 6,279,553 | 3,167,695 |
| Total liabilities and capital | 35,372,608 | 16,280,343 | 8,499,139 | 986,101 | 6,824,524 | 85,422,749 | 41,960,417 |
| Accounts payable | 680,332 | 261,360 | 1,266,398 | 160,217 | 645,527 | 5,962,474 | 2,995,460 |
| Mortgages, notes, bonds payable in less than 1 year | 1,120,351 | 631,753 | 225,851 | * 162,818 | 236,287 | 1,288,808 | 671,944 |
| Other current liabilities | 7,706,863 | 3,173,056 | 1,061,838 | 229,687 | 771,090 | 19,646,568 | 6,888,576 |
| Nonrecourse loans | 391,409 | 615,158 | * 48,079 | 0 | * 20,967 | 103,709 | * 80,342 |
| Mortgages, notes, bonds payable in 1 year or more | 2,782,012 | 1,873,425 | 549,016 | * 60,274 | 299,924 | 8,903,494 | 4,945,634 |
| Other liabilities | 3,222,703 | 2,236,773 | 171,859 | * 26,882 | 144,561 | 6,015,447 | 3,968,254 |
| Partners capital accounts | 19,468,938 | 7,488,818 | 5,176,099 | 346,222 | 4,706,167 | 43,502,249 | 22,410,207 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—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 |
|---|--|--|---|--|-------------------------------------|---|----------------------|
| | 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 | | | | | |
| | (106) | (107) | (108) | (109) | (110) | (111) | (112) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 11,064 | 37,930 | 23,346 | 66,286 | 62,887 | 3,400 | 9,727 |
| Number of partners | 31,614 | 108,386 | 734,539 | 157,792 | 148,230 | 9,562 | 24,066 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 6,733 | 21,604 | 22,072 | 35,601 | 33,270 | 2,331 | 4,681 |
| Number of partners | 21,581 | 72,897 | 731,419 | 94,121 | 87,464 | 6,656 | 13,815 |
| Total assets | 15,563,539 | 38,958,300 | 524,959,284 | 48,979,816 | 41,884,752 | 7,095,064 | 3,316,811 |
| Cash | 1,016,622 | 4,190,147 | 14,488,480 | 4,090,020 | 3,660,872 | 429,148 | 361,827 |
| Trade notes and accounts receivable | 8,991,974 | 12,876,708 | 13,581,568 | 5,551,049 | 4,428,898 | 1,122,152 | 372,638 |
| Less: Allowance for bad debts | 147,291 | 102,393 | 123,461 | 144,800 | 126,198 | 18,601 | 12,974 |
| Inventories | 95,556 | 966,623 | 2,318,961 | 336,956 | 307,507 | 29,450 | 14,006 |
| U.S. Government obligations | 0 | 500 | 533,562 | * 245,318 | 2,780 | * 242,538 | * 9,001 |
| Tax-exempt securities | 0 | 78,632 | * 835,072 | 857 | 0 | 857 | 0 |
| Other current assets | 1,382,907 | 5,255,488 | 39,696,165 | 4,401,659 | 4,008,345 | 393,314 | 207,559 |
| Mortgage and real estate loans | 0 | * 3,278 | * 849,850 | 18,372 | 18,372 | 0 | 0 |
| Other investments | 368,332 | 3,466,347 | 340,881,793 | 8,642,603 | 8,060,195 | 582,408 | * 1,094,098 |
| Depreciable assets | 3,254,254 | 4,324,778 | 57,490,956 | 14,391,936 | 8,506,461 | 5,885,475 | 722,847 |
| Less: Accumulated depreciation | 1,846,033 | 2,363,714 | 11,283,857 | 8,239,543 | 4,660,829 | 3,578,714 | 319,565 |
| Depletable assets | 0 | 0 | 1,803,382 | * 102,758 | 0 | * 102,758 | * 372 |
| Less: Accumulated depletion | 0 | 0 | 403,425 | * 24,929 | 0 | * 24,929 | 0 |
| Land | * 25,952 | 87,916 | 4,086,833 | 618,366 | 512,474 | 105,892 | * 48,546 |
| Intangible assets | 2,229,303 | 8,747,941 | 12,944,146 | 13,586,234 | 12,444,640 | 1,141,595 | 893,698 |
| Less: Accumulated amortization | 365,955 | 2,324,569 | 3,218,784 | 1,450,219 | 1,381,237 | 68,982 | 195,339 |
| Other assets | 557,917 | 3,750,619 | 50,478,043 | 6,853,178 | 6,102,474 | 750,704 | 120,097 |
| Total liabilities and capital | 15,563,539 | 38,958,300 | 524,959,284 | 48,979,816 | 41,884,752 | 7,095,064 | 3,316,811 |
| Accounts payable | 2,332,546 | 2,093,121 | 9,851,284 | 2,453,633 | 2,176,392 | 277,241 | 154,376 |
| Mortgages, notes, bonds payable in less than 1 year | 195,284 | 1,460,270 | 19,169,678 | 1,279,724 | 1,122,481 | 157,243 | 234,595 |
| Other current liabilities | 2,402,768 | 12,760,117 | 22,817,408 | 10,960,532 | 6,392,457 | 4,568,075 | 2,189,263 |
| Nonrecourse loans | * 5,900 | * 27,922 | 10,165,384 | * 554,864 | * 150,762 | * 404,102 | * 65,376 |
| Mortgages, notes, bonds payable in 1 year or more | 2,533,082 | 3,810,621 | 59,384,195 | 10,220,200 | 8,103,371 | 2,116,829 | 287,814 |
| Other liabilities | 1,126,145 | 2,688,357 | 50,727,373 | 6,297,264 | 6,217,453 | 79,811 | 395,646 |
| Partners capital accounts | 6,967,814 | 16,117,891 | 352,843,962 | 17,213,598 | 17,721,836 | -508,237 | -10,258 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 6,268 | 20,319 | 11,881 | 32,216 | 29,499 | 2,717 | 6,298 |
| Number of partners | 14,035 | 52,354 | 615,752 | 77,200 | 69,833 | 7,367 | 15,215 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 4,696 | 14,022 | 11,428 | 19,888 | 18,240 | 1,648 | 3,164 |
| Number of partners | 10,863 | 39,328 | 614,655 | 50,994 | 46,533 | 4,461 | 9,186 |
| Total assets | 12,567,024 | 30,895,308 | 343,963,987 | 33,301,195 | 29,156,906 | 4,144,290 | 2,073,689 |
| Cash | 773,592 | 3,516,605 | 11,810,155 | 3,319,028 | 3,111,689 | 207,339 | 243,066 |
| Trade notes and accounts receivable | 8,570,534 | 12,208,760 | 7,529,854 | 3,670,331 | 2,747,369 | 922,962 | 225,613 |
| Less: Allowance for bad debts | 130,415 | 95,781 | 96,753 | 71,586 | 58,435 | 13,151 | * 12,260 |
| Inventories | * 30,327 | 814,033 | 1,483,655 | 243,479 | 222,832 | 20,647 | * 7,099 |
| U.S. Government obligations | 0 | 500 | 157,431 | 0 | 0 | 0 | * 9,001 |
| Tax-exempt securities | 0 | 78,632 | * 344,565 | 857 | 0 | 857 | 0 |
| Other current assets | 1,215,688 | 4,133,300 | 28,327,844 | 3,254,678 | 3,016,341 | 238,337 | 105,327 |
| Mortgage and real estate loans | 0 | * 3,278 | * 660,183 | 0 | 0 | 0 | 0 |
| Other investments | 189,645 | 1,790,166 | 230,228,845 | 7,454,516 | 7,480,102 | * -25,585 | * 1,030,726 |
| Depreciable assets | 1,810,683 | 2,448,295 | 21,198,609 | 9,787,705 | 5,773,581 | 4,014,124 | 455,814 |
| Less: Accumulated depreciation | 1,337,690 | 1,482,603 | 4,604,741 | 5,863,310 | 3,453,966 | 2,409,344 | 210,844 |
| Depletable assets | 0 | 0 | * 1,195,853 | * 102,758 | 0 | * 102,758 | 0 |
| Less: Accumulated depletion | 0 | 0 | * 277,283 | * 24,929 | 0 | * 24,929 | 0 |
| Land | * 19,970 | * 68,729 | 1,954,732 | 319,258 | 231,000 | 88,259 | * 10,257 |
| Intangible assets | 1,075,863 | 6,468,360 | 6,262,235 | 9,117,951 | 8,743,237 | 374,714 | 201,259 |
| Less: Accumulated amortization | 171,837 | 1,648,159 | 1,055,836 | 976,203 | 925,722 | 50,481 | 19,625 |
| Other assets | 520,665 | 2,591,193 | 38,844,639 | 2,966,661 | 2,268,878 | 697,783 | 28,256 |
| Total liabilities and capital | 12,567,024 | 30,895,308 | 343,963,987 | 33,301,195 | 29,156,906 | 4,144,290 | 2,073,689 |
| Accounts payable | 1,917,397 | 1,049,618 | 6,387,293 | 1,600,146 | 1,428,156 | 171,990 | 63,964 |
| Mortgages, notes, bonds payable in less than 1 year | 111,133 | 505,731 | 4,827,651 | 502,994 | 412,741 | 90,253 | * 63,562 |
| Other current liabilities | 1,820,653 | 10,937,338 | 13,709,807 | 8,524,874 | 4,370,966 | 4,153,908 | 533,503 |
| Nonrecourse loans | * 5,900 | * 17,468 | 5,816,225 | * 470,815 | * 66,713 | * 404,102 | * 65,376 |
| Mortgages, notes, bonds payable in 1 year or more | 1,594,736 | 2,363,124 | 27,481,403 | 5,295,796 | 4,170,740 | 1,125,056 | 88,248 |
| Other liabilities | 201,366 | 1,845,826 | 23,433,336 | 3,125,664 | 3,110,982 | 14,682 | 345,814 |
| Partners capital accounts | 6,915,838 | 14,176,203 | 262,308,272 | 13,780,907 | 15,596,607 | -1,815,700 | 913,223 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Health care and social assistance | | | | | | |
|---|-----------------------------------|------------------------------------|---------------------------------------|-------------------------|-------------------------------------|---------------------------|---------------------------------------|
| | Total | 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 |
| | (113) | (114) | (115) | (116) | (117) | (118) | (119) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 68,538 | 19,867 | 14,068 | 7,602 | 6,938 | 2,714 | 777 |
| Number of partners | 434,840 | 214,488 | 38,192 | 60,541 | 43,680 | 7,983 | 3,021 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 59,014 | 18,211 | 10,577 | 7,104 | 6,353 | 2,409 | 372 |
| Number of partners | 284,423 | 86,139 | 27,163 | 59,179 | 41,773 | 7,347 | 1,807 |
| Total assets | 110,567,439 | 9,180,771 | 3,078,641 | 16,749,641 | 7,384,388 | 1,911,653 | 721,965 |
| Cash | 9,402,849 | 2,037,529 | 719,480 | 1,967,758 | 976,341 | 196,303 | 75,186 |
| Trade notes and accounts receivable | 19,803,533 | 1,832,609 | 237,265 | 3,336,557 | 1,267,432 | 574,461 | 274,646 |
| Less: Allowance for bad debts | 5,328,071 | 238,588 | * 2,855 | 953,957 | 455,627 | 31,548 | * 33,145 |
| Inventories | 653,231 | 51,542 | 38,994 | 268,783 | 42,576 | * 34,869 | * 69,025 |
| U.S. Government obligations | * 4,926 | 500 | 0 | 0 | * 3,241 | 0 | 0 |
| Tax-exempt securities | * 4,603 | 0 | 0 | * 3,572 | 0 | 0 | 0 |
| Other current assets | 6,271,060 | 571,859 | 411,131 | 1,008,259 | 766,926 | 191,096 | * 13,769 |
| Mortgage and real estate loans | * 699,549 | 0 | 0 | 0 | 0 | 0 | * 4,244 |
| Other investments | 2,736,691 | 404,896 | 169,453 | 817,694 | 131,965 | * 97,873 | * 43,572 |
| Depreciable assets | 78,563,937 | 8,374,708 | 1,214,544 | 9,887,299 | 7,070,318 | 707,308 | 236,578 |
| Less: Accumulated depreciation | 30,608,872 | 5,416,584 | 672,370 | 4,618,897 | 4,170,643 | 456,162 | 80,487 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 5,092,408 | 118,512 | * 73,850 | 125,852 | 58,729 | * 10,122 | * 1,081 |
| Intangible assets | 15,460,981 | 1,401,021 | 319,147 | 4,367,218 | 1,725,301 | 497,456 | * 19,686 |
| Less: Accumulated amortization | 2,484,484 | 454,939 | 54,996 | 597,823 | 307,608 | 55,089 | * 6,999 |
| Other assets | 10,295,099 | 497,707 | 624,998 | 1,137,328 | 275,438 | 144,965 | * 104,810 |
| Total liabilities and capital | 110,567,439 | 9,180,771 | 3,078,641 | 16,749,641 | 7,384,388 | 1,911,653 | 721,965 |
| Accounts payable | 5,428,314 | 308,679 | 91,950 | 865,574 | 194,825 | 116,858 | 57,896 |
| Mortgages, notes, bonds payable in less than 1 year | 4,617,269 | 779,421 | 284,073 | 807,941 | 672,534 | 147,466 | * 115,815 |
| Other current liabilities | 12,852,384 | 2,163,426 | 392,894 | 1,729,026 | 676,103 | 300,171 | 97,762 |
| Nonrecourse loans | 8,508,622 | 135,060 | * 336,148 | * 89,885 | * 75,845 | 0 | 4,207 |
| Mortgages, notes, bonds payable in 1 year or more | 33,618,630 | 2,771,609 | 481,130 | 3,589,634 | 2,994,764 | 384,474 | * 208,927 |
| Other liabilities | 15,968,234 | 2,951,593 | 155,717 | 1,933,588 | 419,862 | 230,321 | * 205,750 |
| Partners capital accounts | 29,573,986 | 70,983 | 1,336,729 | 7,733,993 | 2,350,455 | 732,364 | 31,608 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 44,927 | 15,818 | 10,278 | 4,457 | 3,333 | 1,870 | * 334 |
| Number of partners | 211,052 | 67,218 | 28,093 | 42,140 | 31,651 | 5,951 | * 1,516 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 39,939 | 14,747 | 8,283 | 3,967 | 3,328 | 1,779 | * 334 |
| Number of partners | 197,086 | 64,931 | 21,197 | 40,794 | 31,633 | 5,768 | * 1,516 |
| Total assets | 66,869,632 | 7,089,606 | 2,375,480 | 12,700,250 | 5,401,728 | 1,042,151 | * 182,040 |
| Cash | 7,884,966 | 1,757,795 | 672,482 | 1,794,270 | 890,172 | 121,647 | * 23,739 |
| Trade notes and accounts receivable | 14,991,015 | 1,595,222 | 171,031 | 2,893,737 | 1,052,994 | 266,539 | * 111,708 |
| Less: Allowance for bad debts | 4,325,773 | 214,910 | * 2,836 | 898,090 | 382,293 | * 21,835 | * 31,880 |
| Inventories | 336,801 | 26,794 | 36,026 | 113,460 | 42,576 | * 24,155 | * 5,671 |
| U.S. Government obligations | * 3,241 | 0 | 0 | 0 | * 3,241 | 0 | 0 |
| Tax-exempt securities | * 4,603 | 0 | 0 | * 3,572 | 0 | 0 | 0 |
| Other current assets | 4,170,210 | 434,889 | 129,492 | 791,819 | 581,165 | 176,548 | * 1,963 |
| Mortgage and real estate loans | * 12,741 | 0 | 0 | 0 | 0 | 0 | * 4,244 |
| Other investments | 2,494,541 | 359,629 | * 191,069 | 854,939 | 143,566 | * 90,977 | 0 |
| Depreciable assets | 45,372,007 | 6,664,262 | 1,007,269 | 6,794,027 | 4,361,002 | 336,081 | * 106,934 |
| Less: Accumulated depreciation | 21,872,910 | 4,611,648 | 602,908 | 3,648,505 | 2,683,618 | 204,870 | * 41,843 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 2,055,215 | 62,759 | * 70,432 | 70,066 | 48,134 | * 6,309 | 0 |
| Intangible assets | 10,602,953 | 1,125,196 | 132,305 | 3,629,304 | 1,388,758 | 173,250 | * 801 |
| Less: Accumulated amortization | 1,763,540 | 344,974 | 48,136 | 552,661 | 266,706 | 48,314 | * 414 |
| Other assets | 6,903,562 | 234,593 | 619,253 | 854,311 | 222,737 | 121,663 | * 1,115 |
| Total liabilities and capital | 66,869,632 | 7,089,606 | 2,375,480 | 12,700,250 | 5,401,728 | 1,042,151 | * 182,040 |
| Accounts payable | 3,373,182 | 194,507 | 61,116 | 712,649 | 362,932 | 36,293 | * 24,367 |
| Mortgages, notes, bonds payable in less than 1 year | 2,341,137 | 585,771 | 226,654 | 428,767 | 205,926 | 63,008 | 0 |
| Other current liabilities | 7,400,991 | 1,727,188 | 205,533 | 1,028,980 | 405,053 | 126,926 | * 6,939 |
| Nonrecourse loans | 3,331,664 | * 48,911 | * 325,289 | * 76,692 | * 44,639 | 0 | 4,207 |
| Mortgages, notes, bonds payable in 1 year or more | 13,937,934 | 1,937,298 | 221,957 | 1,898,954 | 1,303,577 | 176,051 | * 48,827 |
| Other liabilities | 6,228,202 | 2,485,015 | 106,511 | 359,817 | 85,980 | * 18,709 | 0 |
| Partners capital accounts | 30,256,523 | 110,917 | 1,228,419 | 8,194,390 | 3,182,610 | 621,164 | * 97,699 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—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 | | | |
|---|---|---|-------------------|-------------------------------------|---|---|--|
| | Hospitals | Nursing and residential care facilities | Social assistance | Total | Performing arts, spectator sports, and related industries | Museums, historical sites, and similar institutions | Amusement, gambling, and recreation industries |
| | (120) | (121) | (122) | (123) | (124) | (125) | (126) |
| ALL PARTNERSHIPS | | | | | | | |
| Number of partnerships [1] | 865 | 9,145 | 6,562 | 66,576 | 37,406 | * 691 | 28,478 |
| Number of partners | 13,219 | 38,456 | 15,259 | 349,029 | 159,210 | * 1,381 | 188,437 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 860 | 7,919 | 5,208 | 43,509 | 22,848 | * 691 | 19,970 |
| Number of partners | 13,164 | 35,539 | 12,313 | 288,547 | 120,579 | * 1,381 | 166,587 |
| Total assets | 28,861,564 | 41,487,624 | 1,191,192 | 86,455,108 | 36,893,279 | * 65,117 | 49,496,711 |
| Cash | 1,598,435 | 1,700,516 | 131,302 | 5,487,474 | 3,689,621 | * 2,045 | 1,795,808 |
| Trade notes and accounts receivable | 7,865,324 | 4,198,571 | 216,669 | 4,453,601 | 2,794,350 | 0 | 1,659,251 |
| Less: Allowance for bad debts | 3,268,743 | 336,653 | * 6,956 | 170,224 | 64,139 | 0 | 106,085 |
| Inventories | 106,296 | 39,431 | * 1,715 | 701,365 | 206,289 | * 4,352 | 490,723 |
| U.S. Government obligations | 1,185 | 0 | 0 | 31 | 31 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | * 1,032 | * 1,041 | 0 | 0 | * 1,041 |
| Other current assets | 1,446,757 | 1,824,714 | 36,549 | 5,978,024 | 2,512,560 | * 26,816 | 3,438,648 |
| Mortgage and real estate loans | 5,786 | * 689,520 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 318,536 | 752,797 | * -94 | 7,731,822 | 3,707,266 | 0 | 4,024,556 |
| Depreciable assets | 20,528,023 | 29,736,597 | 808,562 | 53,843,132 | 14,725,486 | * 42,995 | 39,074,651 |
| Less: Accumulated depreciation | 8,083,836 | 6,919,343 | 190,550 | 19,439,320 | 5,127,218 | * 30,165 | 14,281,937 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 1,004,136 | 3,650,347 | * 49,781 | 7,634,642 | 1,247,871 | 0 | 6,386,772 |
| Intangible assets | 3,219,753 | 3,809,511 | 101,889 | 16,220,483 | 12,409,494 | * 25,878 | 3,785,111 |
| Less: Accumulated amortization | 233,241 | 762,063 | 11,726 | 5,733,748 | 5,019,798 | * 6,804 | 707,146 |
| Other assets | 4,353,153 | 3,103,679 | 53,020 | 9,746,785 | 5,811,466 | 0 | 3,935,319 |
| Total liabilities and capital | 28,861,564 | 41,487,624 | 1,191,192 | 86,455,108 | 36,893,279 | * 65,117 | 49,496,711 |
| Accounts payable | 1,457,164 | 2,226,297 | 109,072 | 2,960,353 | 1,599,854 | * 6,633 | 1,353,867 |
| Mortgages, notes, bonds payable in less than 1 year | 517,722 | 1,247,656 | 44,642 | 5,208,271 | 1,571,759 | 0 | 3,636,512 |
| Other current liabilities | 2,591,979 | 4,781,844 | 119,179 | 12,797,558 | 7,439,395 | * 22,312 | 5,335,851 |
| Nonrecourse loans | 423,296 | 7,444,181 | 0 | 7,340,277 | 3,371,551 | 0 | 3,968,726 |
| Mortgages, notes, bonds payable in 1 year or more | 4,270,592 | 18,291,643 | 625,859 | 36,257,718 | 14,517,452 | 0 | 21,740,266 |
| Other liabilities | 3,871,460 | 6,084,774 | 115,168 | 16,316,021 | 8,563,439 | * 18,200 | 7,734,383 |
| Partners capital accounts | 15,729,351 | 1,411,230 | 177,273 | 5,574,909 | -170,170 | * 17,973 | 5,727,106 |
| PARTNERSHIPS WITH NET INCOME | | | | | | | |
| Number of partnerships [1] | 553 | 3,734 | 4,551 | 29,620 | 19,238 | * 20 | 10,362 |
| Number of partners | 8,579 | 15,893 | 10,010 | 172,030 | 55,843 | * 40 | 116,147 |
| Partnerships reporting balance sheet data: | | | | | | | |
| Number of partnerships | 547 | 3,355 | 3,599 | 19,444 | 12,297 | * 20 | 7,127 |
| Number of partners | 8,525 | 14,734 | 7,988 | 147,205 | 37,784 | * 40 | 109,381 |
| Total assets | 22,098,748 | 15,232,383 | 747,247 | 33,295,616 | 17,303,721 | * 39,397 | 15,952,498 |
| Cash | 1,412,398 | 1,095,083 | 117,380 | 3,430,516 | 2,350,978 | * 1,226 | 1,078,312 |
| Trade notes and accounts receivable | 6,016,048 | 2,671,218 | * 212,518 | 1,754,551 | 1,428,454 | 0 | 326,097 |
| Less: Allowance for bad debts | 2,553,553 | 213,420 | * 6,956 | 122,444 | 31,509 | 0 | 90,935 |
| Inventories | 64,874 | 21,531 | * 1,715 | 300,155 | 168,374 | * 4,352 | 127,429 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | * 1,032 | * 1,041 | 0 | 0 | * 1,041 |
| Other current assets | 1,054,454 | 965,617 | 34,262 | 1,957,506 | 1,365,050 | * 23,035 | 569,420 |
| Mortgage and real estate loans | 5,786 | * 2,711 | 0 | 0 | 0 | 0 | 0 |
| Other investments | 277,100 | 577,355 | * -94 | 4,275,543 | 1,632,695 | 0 | 2,642,848 |
| Depreciable assets | 15,441,278 | 10,238,142 | 423,012 | 20,048,809 | 8,669,307 | * 38,666 | 11,340,836 |
| Less: Accumulated depreciation | 6,795,160 | 3,143,208 | 141,149 | 7,852,431 | 3,298,658 | * 27,881 | 4,525,892 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Land | 777,394 | 975,076 | * 45,044 | 1,592,083 | 466,696 | 0 | 1,125,387 |
| Intangible assets | 2,683,994 | 1,446,786 | 22,558 | 6,463,016 | 4,324,809 | 0 | 2,138,207 |
| Less: Accumulated amortization | 166,956 | 326,444 | 8,937 | 2,127,099 | 1,779,700 | 0 | 347,399 |
| Other assets | 3,881,090 | 921,937 | 46,862 | 3,574,372 | 2,007,224 | 0 | 1,567,148 |
| Total liabilities and capital | 22,098,748 | 15,232,383 | 747,247 | 33,295,616 | 17,303,721 | * 39,397 | 15,952,498 |
| Accounts payable | 939,799 | 1,124,663 | * 105,845 | 961,835 | 607,857 | * 6,633 | 347,345 |
| Mortgages, notes, bonds payable in less than 1 year | 228,972 | 586,449 | * 15,589 | 328,502 | 142,490 | 0 | 186,012 |
| Other current liabilities | 1,634,785 | 2,174,162 | 91,425 | 5,519,107 | 3,238,802 | * 176 | 2,280,129 |
| Nonrecourse loans | * 392,338 | 2,439,587 | 0 | 2,963,273 | * 1,119,605 | 0 | * 1,843,668 |
| Mortgages, notes, bonds payable in 1 year or more | 2,328,811 | 5,719,033 | 303,426 | 10,828,711 | 6,552,195 | 0 | 4,276,516 |
| Other liabilities | 1,340,607 | 1,788,717 | 42,847 | 5,587,044 | 3,728,326 | * 18,200 | 1,840,518 |
| Partners capital accounts | 15,233,435 | 1,399,773 | 188,115 | 7,107,144 | 1,914,446 | * 14,388 | 5,178,310 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Accommodation and food services | | | Other services | |
|---|---------------------------------|--------------------|----------------------------------|-------------------|------------------------|
| | Total | Accommodation | Food service and drinking places | Total | Repair and maintenance |
| | | | | | Total |
| | (127) | (128) | (129) | (130) | (131) |
| ALL PARTNERSHIPS | | | | | |
| Number of partnerships [1] | 102,827 | 28,569 | 74,258 | 67,571 | 26,609 |
| Number of partners | 383,059 | 129,902 | 253,158 | 172,015 | 68,033 |
| Partnerships reporting balance sheet data: | | | | | |
| Number of partnerships | 81,959 | 23,759 | 58,200 | 41,785 | 19,314 |
| Number of partners | 335,360 | 120,107 | 215,253 | 112,255 | 52,313 |
| Total assets | 246,135,457 | 202,120,851 | 44,014,606 | 19,442,353 | 9,616,993 |
| Cash | 12,558,366 | 9,248,243 | 3,310,123 | 1,134,652 | 490,119 |
| Trade notes and accounts receivable | 4,895,019 | 2,989,387 | 1,905,632 | 1,094,335 | 581,857 |
| Less: Allowance for bad debts | 119,223 | 111,759 | 7,464 | 28,374 | 15,133 |
| Inventories | 2,543,369 | 1,195,379 | 1,347,989 | 1,012,279 | 766,219 |
| U.S. Government obligations | * 1,414 | 0 | * 1,414 | 0 | 0 |
| Tax-exempt securities | * 500,926 | * 500,926 | 0 | 0 | 0 |
| Other current assets | 11,194,902 | 6,385,410 | 4,809,492 | 1,270,385 | 543,090 |
| Mortgage and real estate loans | 293,811 | * 233,366 | * 60,445 | * 4,322 | * 4,256 |
| Other investments | 5,524,127 | 4,520,596 | 1,003,531 | 1,016,996 | 367,112 |
| Depreciable assets | 196,689,080 | 161,796,888 | 34,892,192 | 11,320,254 | 6,280,567 |
| Less: Accumulated depreciation | 56,427,646 | 41,363,144 | 15,064,502 | 4,613,245 | 2,635,735 |
| Depletable assets | * 156,502 | * 141,282 | * 15,220 | * 17,311 | * 17,311 |
| Less: Accumulated depletion | * 133,992 | * 120,294 | * 13,698 | * 14,240 | * 14,240 |
| Land | 27,951,071 | 26,220,915 | 1,730,155 | 1,678,315 | 818,376 |
| Intangible assets | 18,235,403 | 8,863,378 | 9,372,025 | 3,284,871 | 2,040,282 |
| Less: Accumulated amortization | 4,147,125 | 2,246,865 | 1,900,260 | 857,585 | 518,679 |
| Other assets | 26,419,453 | 23,867,143 | 2,552,310 | 3,122,077 | 891,591 |
| Total liabilities and capital | 246,135,457 | 202,120,851 | 44,014,606 | 19,442,353 | 9,616,993 |
| Accounts payable | 6,959,349 | 4,361,271 | 2,598,079 | 745,049 | 563,413 |
| Mortgages, notes, bonds payable in less than 1 year | 8,330,392 | 6,194,140 | 2,136,252 | 751,202 | 604,971 |
| Other current liabilities | 21,446,256 | 13,793,521 | 7,652,735 | 1,777,910 | 536,302 |
| Nonrecourse loans | 36,637,795 | 35,332,420 | 1,305,375 | 1,645,466 | * 137,224 |
| Mortgages, notes, bonds payable in 1 year or more | 115,868,469 | 97,959,301 | 17,909,169 | 9,324,394 | 5,776,336 |
| Other liabilities | 23,117,725 | 19,093,703 | 4,024,022 | 1,892,280 | 798,604 |
| Partners capital accounts | 33,775,471 | 25,386,496 | 8,388,975 | 3,306,051 | 1,200,142 |
| PARTNERSHIPS WITH NET INCOME | | | | | |
| Number of partnerships [1] | 49,933 | 12,461 | 37,472 | 27,679 | 11,725 |
| Number of partners | 171,077 | 56,665 | 114,412 | 67,846 | 31,957 |
| Partnerships reporting balance sheet data: | | | | | |
| Number of partnerships | 39,875 | 10,931 | 28,944 | 18,370 | 9,067 |
| Number of partners | 150,429 | 53,492 | 96,937 | 47,053 | 25,513 |
| Total assets | 96,279,300 | 73,724,709 | 22,554,592 | 7,764,911 | 3,805,177 |
| Cash | 7,553,434 | 5,233,088 | 2,320,346 | 753,607 | 370,683 |
| Trade notes and accounts receivable | 2,636,219 | 1,344,852 | 1,291,367 | 677,339 | 405,639 |
| Less: Allowance for bad debts | 57,250 | 51,877 | 5,373 | 18,863 | 11,198 |
| Inventories | 1,406,955 | 781,731 | 625,224 | 455,729 | 350,311 |
| U.S. Government obligations | * 1,414 | 0 | * 1,414 | 0 | 0 |
| Tax-exempt securities | * 483,812 | * 483,812 | 0 | 0 | 0 |
| Other current assets | 6,996,174 | 2,822,707 | 4,173,468 | 425,187 | 355,752 |
| Mortgage and real estate loans | * 152,043 | * 138,685 | * 13,357 | * 4,256 | * 4,256 |
| Other investments | 4,913,565 | 4,563,878 | 349,688 | -30,789 | * 324,982 |
| Depreciable assets | 74,473,105 | 59,913,994 | 14,559,111 | 4,620,297 | 2,214,113 |
| Less: Accumulated depreciation | 27,188,280 | 19,451,605 | 7,736,675 | 2,185,634 | 1,022,512 |
| Depletable assets | * 82,298 | * 67,078 | * 15,220 | 0 | 0 |
| Less: Accumulated depletion | * 77,171 | * 63,473 | * 13,698 | 0 | 0 |
| Land | 8,984,899 | 8,130,743 | 854,156 | 589,758 | 162,424 |
| Intangible assets | 8,984,046 | 3,625,852 | 5,358,193 | 919,461 | 370,858 |
| Less: Accumulated amortization | 2,093,707 | 996,630 | 1,097,077 | 229,249 | 34,286 |
| Other assets | 9,027,744 | 7,181,873 | 1,845,871 | 1,783,811 | 314,153 |
| Total liabilities and capital | 96,279,300 | 73,724,709 | 22,554,592 | 7,764,911 | 3,805,177 |
| Accounts payable | 2,566,437 | 1,177,253 | 1,389,184 | 257,127 | 195,661 |
| Mortgages, notes, bonds payable in less than 1 year | 2,814,041 | 1,633,555 | 1,180,516 | 159,236 | 114,177 |
| Other current liabilities | 7,240,947 | 4,016,551 | 3,224,397 | 492,018 | 313,146 |
| Nonrecourse loans | 12,634,071 | 12,051,393 | * 582,678 | * 985,432 | * 16,813 |
| Mortgages, notes, bonds payable in 1 year or more | 42,105,781 | 34,325,635 | 7,780,146 | 3,708,031 | 1,783,878 |
| Other liabilities | 5,562,301 | 3,941,353 | 1,620,948 | 497,541 | 290,202 |
| Partners capital accounts | 23,355,692 | 16,578,968 | 6,776,723 | 1,665,526 | 1,091,299 |

Footnotes at end of table.

Partnership Returns, 2008

Statistics of Income Bulletin | Fall 2010

Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, 2008—Continued

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

| Item | Other services—continued | | | | Nature of business not allocable |
|---|-----------------------------------|------------------------------|-------------------------------|--|----------------------------------|
| | Repair and maintenance—continued | | Personal and laundry services | Religious, grantmaking, civic, professional, and similar organizations | |
| | Automotive repair and maintenance | Other repair and maintenance | | | |
| | (132) | (133) | (134) | (135) | (136) |
| ALL PARTNERSHIPS | | | | | |
| Number of partnerships [1] | 22,604 | 4,005 | 38,771 | * 2,191 | * 4,621 |
| Number of partners | 57,593 | 10,439 | 95,198 | * 8,784 | * 12,064 |
| Partnerships reporting balance sheet data: | | | | | |
| Number of partnerships | 17,194 | 2,120 | 20,280 | * 2,191 | * 2,513 |
| Number of partners | 46,023 | 6,290 | 51,158 | * 8,784 | * 7,849 |
| Total assets | 6,151,695 | 3,465,298 | 9,375,025 | * 450,335 | * 164,517 |
| Cash | 215,547 | 274,573 | 614,980 | * 29,552 | * 757 |
| Trade notes and accounts receivable | 75,863 | 505,994 | 512,478 | 0 | * 34,475 |
| Less: Allowance for bad debts | * 1,022 | 14,111 | * 13,241 | 0 | 0 |
| Inventories | 365,136 | 401,082 | 245,538 | * 522 | 0 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 228,189 | 314,900 | 727,295 | 0 | 0 |
| Mortgage and real estate loans | * 4,256 | 0 | 66 | 0 | 0 |
| Other investments | * -271 | 367,383 | 649,885 | 0 | 0 |
| Depreciable assets | 4,923,234 | 1,357,333 | 4,511,879 | * 527,809 | * 130,927 |
| Less: Accumulated depreciation | 2,221,401 | 414,334 | 1,869,962 | * 107,548 | * 11,912 |
| Depletable assets | * 17,311 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | * 14,240 | 0 | 0 | 0 | 0 |
| Land | 814,436 | * 3,940 | 859,939 | 0 | 0 |
| Intangible assets | 1,637,717 | 402,564 | 1,244,589 | 0 | * 10,443 |
| Less: Accumulated amortization | 493,751 | 24,928 | 338,906 | 0 | * 173 |
| Other assets | 600,690 | 290,901 | 2,230,486 | 0 | 0 |
| Total liabilities and capital | 6,151,695 | 3,465,298 | 9,375,025 | * 450,335 | * 164,517 |
| Accounts payable | 277,299 | 286,114 | 181,636 | 0 | 0 |
| Mortgages, notes, bonds payable in less than 1 year | 482,325 | 122,647 | 146,231 | 0 | 0 |
| Other current liabilities | 249,897 | 286,405 | 1,241,608 | 0 | * 5,142 |
| Nonrecourse loans | * 120,411 | * 16,814 | * 1,508,242 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 4,108,971 | 1,667,366 | 3,548,058 | 0 | 0 |
| Other liabilities | 526,742 | 271,862 | 1,092,110 | * 1,567 | 0 |
| Partners capital accounts | 386,051 | 814,091 | 1,657,140 | * 448,768 | * 159,375 |
| PARTNERSHIPS WITH NET INCOME | | | | | |
| Number of partnerships [1] | 8,518 | 3,207 | 15,954 | 0 | * 395 |
| Number of partners | 23,519 | 8,438 | 35,889 | 0 | * 790 |
| Partnerships reporting balance sheet data: | | | | | |
| Number of partnerships | 7,370 | 1,697 | 9,303 | 0 | * 376 |
| Number of partners | 20,472 | 5,040 | 21,540 | 0 | * 751 |
| Total assets | 1,512,085 | 2,293,092 | 3,959,734 | 0 | * 466 |
| Cash | 123,187 | 247,497 | 382,924 | 0 | * 466 |
| Trade notes and accounts receivable | 58,242 | 347,398 | 271,700 | 0 | 0 |
| Less: Allowance for bad debts | * 476 | 10,722 | * 7,666 | 0 | 0 |
| Inventories | 84,383 | 265,928 | 105,418 | 0 | 0 |
| U.S. Government obligations | 0 | 0 | 0 | 0 | 0 |
| Tax-exempt securities | 0 | 0 | 0 | 0 | 0 |
| Other current assets | 81,495 | 274,258 | 69,435 | 0 | 0 |
| Mortgage and real estate loans | * 4,256 | 0 | 0 | 0 | 0 |
| Other investments | * -271 | * 325,254 | * -355,771 | 0 | 0 |
| Depreciable assets | 1,347,065 | 867,049 | 2,406,184 | 0 | 0 |
| Less: Accumulated depreciation | 672,287 | 350,225 | 1,163,122 | 0 | 0 |
| Depletable assets | 0 | 0 | 0 | 0 | 0 |
| Less: Accumulated depletion | 0 | 0 | 0 | 0 | 0 |
| Land | * 160,025 | * 2,399 | 427,335 | 0 | 0 |
| Intangible assets | * 151,987 | 218,871 | 548,603 | 0 | 0 |
| Less: Accumulated amortization | * 15,372 | 18,914 | 194,962 | 0 | 0 |
| Other assets | 189,853 | 124,301 | 1,469,658 | 0 | 0 |
| Total liabilities and capital | 1,512,085 | 2,293,092 | 3,959,734 | 0 | * 466 |
| Accounts payable | 60,851 | 134,810 | 61,466 | 0 | 0 |
| Mortgages, notes, bonds payable in less than 1 year | 46,015 | 68,162 | 45,059 | 0 | 0 |
| Other current liabilities | 96,679 | 216,468 | 178,872 | 0 | 0 |
| Nonrecourse loans | 0 | * 16,813 | * 968,618 | 0 | 0 |
| Mortgages, notes, bonds payable in 1 year or more | 736,023 | 1,047,856 | 1,924,152 | 0 | 0 |
| Other liabilities | * 193,404 | * 96,798 | * 207,340 | 0 | 0 |
| Partners capital accounts | 379,114 | 712,185 | 574,228 | 0 | * 466 |

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

[d] In order to avoid disclosure 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 "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] Between -\$500 and +\$500.

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

Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2008

[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 | Wholesale trade | Retail trade |
|--|--------------------|---|----------|-----------|--------------|---------------|-----------------|--------------|
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) |
| Number of partnerships | 1,294,573 | 22,424 | 2,148 | 28 | 12,698 | 1,188 | 461 | 5,883 |
| Number of partners | 6,306,083 | 85,854 | 8,414 | 144 | 36,555 | 16,288 | 18,537 | 15,442 |
| Gross rents from rental real estate | 431,678,859 | 1,235,990 | 280,591 | 254 | 1,927,278 | 54,334 | 52,713 | 732,827 |
| Real estate rental expenses, total | 424,869,081 | 996,030 | 81,195 | 259 | 2,602,624 | 24,812 | 42,436 | 517,255 |
| Advertising | 2,639,342 | * 579 | * 156 | 0 | 23,963 | * 58 | 1 | * 164 |
| Auto and travel | 669,596 | * 3,480 | * 3 | 0 | 845 | 1 | 729 | * 274 |
| Cleaning and maintenance | 15,506,674 | * 8,482 | * 243 | 0 | 74,953 | * 358 | 1,515 | 3,239 |
| Commissions | 1,740,013 | * 853 | * 39 | 0 | 10,119 | 0 | 3 | * 9,356 |
| Insurance | 9,817,482 | 17,336 | * 538 | 1 | 44,873 | 908 | 407 | 6,198 |
| Legal and other professional fees | 22,919,943 | 51,663 | 11,428 | 0 | 125,104 | * 1,042 | * 2,573 | 22,518 |
| Interest expense | 130,022,954 | 266,277 | * 37,167 | 31 | 877,376 | * 4,787 | 6,462 | 181,818 |
| Repairs | 17,770,288 | 56,349 | * 1,561 | 6 | 52,850 | 2,237 | 892 | 5,918 |
| Taxes | 45,574,303 | 80,374 | 4,256 | 21 | 178,200 | 2,466 | 2,671 | 32,801 |
| Utilities | 26,676,087 | 28,693 | * 3,727 | 1 | 132,055 | 1,796 | 2,770 | 5,757 |
| Wages and salaries | 15,659,092 | * 9,245 | * 3,049 | 0 | 48,554 | * 1,186 | * 8,382 | * 8,851 |
| Depreciation | 91,466,571 | 369,476 | 10,608 | 24 | 793,344 | 7,897 | 5,909 | 181,226 |
| Other expenses | 44,406,738 | 103,225 | 8,419 | 174 | 240,389 | 2,075 | 10,123 | 59,133 |
| Net gain (loss) from sales of business property | 714,961 | * 3,063 | 0 | 0 | * 438 | 0 | -12 | 5,405 |
| Net income (loss) from partnerships, | -20,042,462 | 25,151 | -3,195 | * 92 | -129,262 | 5,428 | -3,324 | 49,535 |
| Net income | 20,232,850 | 70,603 | 8,143 | * 18 | 72,523 | 7,065 | 2,884 | 57,597 |
| Loss | 40,275,312 | 45,452 | 11,338 | 110 | 201,785 | * 1,637 | 6,208 | * 8,062 |
| Net rental real estate income (loss) | -12,517,724 | 262,048 | 196,200 | -98 | -804,170 | 34,950 | 6,941 | 270,512 |
| Net income | 96,330,537 | 547,637 | 233,930 | * 23 | 268,500 | 39,717 | 18,763 | 340,886 |
| Loss | 108,848,261 | 285,588 | 37,730 | 121 | 1,072,670 | 4,767 | 11,822 | 70,374 |

| Item | Transportation and warehousing | Information | Finance and insurance | | | | | |
|--|--------------------------------|-------------|-----------------------|---|--|---|-----------------------------|---------------------------------------|
| | | | Total | Securities, commodity contracts, and other financial investments and related activities | | Funds, trusts, and other financial vehicles | Other finance and insurance | |
| | | | | Total | Securities and commodity contracts and exchanges | | | Other financial investment activities |
| (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) | |
| Number of partnerships | 2,843 | 258 | 44,830 | 33,155 | 303 | 32,852 | 10,794 | 881 |
| Number of partners | 6,683 | 1,844 | 526,974 | 427,604 | 3,002 | 424,602 | 86,629 | 12,741 |
| Gross rents from rental real estate | 213,312 | 57,286 | 1,916,870 | 1,355,464 | * 13,954 | 1,341,510 | 440,968 | 120,438 |
| Real estate rental expenses, total | 207,435 | * 33,624 | 2,224,897 | 1,753,208 | * 28,923 | 1,724,285 | 329,256 | 142,433 |
| Advertising | * 4,562 | 0 | 3,554 | 3,268 | 0 | 3,268 | * 270 | * 16 |
| Auto and travel | * 1,703 | 0 | 3,943 | 3,755 | * 382 | 3,374 | * 148 | * 40 |
| Cleaning and maintenance | * 4,245 | * 124 | 55,358 | 47,554 | 4 | 47,550 | * 3,392 | * 4,412 |
| Commissions | 0 | * 114 | 1,886 | 978 | * 75 | * 902 | * 83 | * 825 |
| Insurance | * 3,502 | * 206 | 45,457 | 35,753 | * 1,214 | 34,540 | 7,412 | * 2,292 |
| Legal and other professional fees | * 6,045 | * 71 | 356,518 | 312,618 | 2 | 312,616 | 32,299 | 11,601 |
| Interest expense | * 76,607 | * 8,759 | 385,450 | 353,875 | * 10,474 | 343,402 | * 18,142 | * 13,432 |
| Repairs | * 4,390 | * 5 | 101,311 | 66,703 | * 1,358 | 65,345 | 25,201 | * 9,407 |
| Taxes | * 17,479 | * 533 | 191,725 | 150,757 | * 3,391 | 147,366 | 31,121 | 9,846 |
| Utilities | * 4,463 | * 35 | 85,176 | 74,053 | * 858 | 73,195 | 3,283 | 7,840 |
| Wages and salaries | * 16,065 | 0 | 22,420 | 17,931 | * 839 | 17,092 | * 339 | * 4,149 |
| Depreciation | 47,107 | * 22,541 | 420,898 | 316,503 | * 7,575 | 308,928 | 56,598 | 47,797 |
| Other expenses | * 21,266 | * 1,246 | 551,202 | 369,459 | * 2,751 | 366,708 | 150,968 | 30,776 |
| Net gain (loss) from sales of business property | 0 | -30 | * 140,363 | * 140,377 | 0 | * 140,377 | 0 | * 14 |
| Net income (loss) from partnerships, | * 640 | 8,964 | -4,108,815 | -3,761,347 | -1,670 | -3,759,677 | -341,134 | -6,334 |
| Net income | * 844 | * 10,084 | 973,637 | 888,964 | * 11,412 | 877,552 | 64,925 | * 19,748 |
| Loss | * 205 | * 1,120 | 5,082,451 | 4,650,311 | 13,082 | 4,637,229 | 406,059 | 26,081 |
| Net rental real estate income (loss) | 6,517 | 32,596 | -4,276,479 | -4,018,714 | -16,639 | -4,002,075 | -229,422 | -28,343 |
| Net income | 38,143 | 35,832 | 1,500,115 | 1,125,645 | * 11,731 | 1,113,914 | 343,301 | 31,169 |
| Loss | * 31,626 | * 3,236 | 5,776,593 | 5,144,359 | 28,370 | 5,115,989 | 572,723 | 59,511 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, 2008—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 | | | | | | Rental and leasing services and lessors of nonfinancial intangible assets |
| | | Total | Lessors of residential buildings and dwellings and co-operative housing | 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 | |
| | (17) | (18) | (19) | (20) | (21) | (22) | (23) | (24) |
| Number of partnerships | 1,169,326 | 1,165,466 | 386,520 | 504,275 | 17,308 | 86,686 | 170,678 | 3,859 |
| Number of partners | 5,359,266 | 5,349,264 | 1,850,560 | 2,167,920 | 85,002 | 400,037 | 845,745 | 10,002 |
| Gross rents from rental real estate | 421,032,633 | 420,402,570 | 137,450,482 | 220,076,363 | 6,424,975 | 18,603,999 | 37,846,751 | 630,064 |
| Real estate rental expenses, total | 413,494,314 | 412,962,905 | 147,838,290 | 197,680,851 | 5,688,781 | 17,082,294 | 44,672,688 | 531,409 |
| Advertising | 2,589,117 | 2,589,071 | 1,196,659 | 932,369 | 144,175 | 71,337 | 244,531 | * 46 |
| Auto and travel | 639,788 | 639,052 | 251,368 | 223,790 | 23,292 | 32,468 | 108,135 | * 737 |
| Cleaning and maintenance | 15,263,392 | 15,261,319 | 5,478,964 | 7,968,368 | 98,310 | 464,609 | 1,251,068 | * 2,073 |
| Commissions | 1,709,930 | 1,709,930 | 624,880 | 888,360 | 8,670 | 46,743 | 141,279 | 0 |
| Insurance | 9,604,211 | 9,596,731 | 4,352,761 | 3,878,603 | 153,994 | 396,355 | 815,018 | * 7,480 |
| Legal and other professional fees | 22,213,466 | 22,204,492 | 8,487,042 | 9,708,476 | 348,741 | 962,807 | 2,697,427 | 8,974 |
| Interest expense | 126,891,444 | 126,759,291 | 38,993,061 | 66,112,970 | 1,443,162 | 5,286,782 | 14,923,316 | 132,153 |
| Repairs | 17,444,926 | 17,435,500 | 8,227,993 | 6,949,389 | 138,213 | 714,130 | 1,405,775 | * 9,425 |
| Taxes | 44,738,653 | 44,721,036 | 14,054,652 | 23,917,514 | 594,835 | 1,838,101 | 4,315,934 | 17,617 |
| Utilities | 26,207,657 | 26,201,854 | 11,934,354 | 10,956,986 | 254,465 | 954,374 | 2,101,674 | * 5,803 |
| Wages and salaries | 15,241,829 | 15,238,059 | 9,044,605 | 3,841,231 | 439,328 | 588,192 | 1,324,705 | * 3,770 |
| Depreciation | 88,330,565 | 88,007,367 | 31,957,811 | 41,537,422 | 1,081,911 | 4,096,954 | 9,333,268 | 323,198 |
| Other expenses | 42,619,334 | 42,599,201 | 13,234,140 | 20,765,373 | 959,687 | 1,629,442 | 6,010,559 | 20,133 |
| Net gain (loss) from sales of business property | 555,771 | 555,771 | 69,167 | 191,004 | * 4 | 150,881 | 144,715 | 0 |
| Net income (loss) from partnerships, | -14,905,329 | -14,912,123 | -4,738,517 | 2,929,370 | 397,440 | -1,283,939 | -12,216,476 | * 6,794 |
| Net income | 18,365,298 | 18,355,452 | 3,847,449 | 8,708,837 | 402,435 | 533,346 | 4,863,385 | * 9,846 |
| Loss | 33,270,627 | 33,267,574 | 8,585,965 | 5,779,467 | * 4,995 | 1,817,286 | 17,079,861 | * 3,053 |
| Net rental real estate income (loss) | -6,811,238 | -6,916,686 | -15,057,157 | 25,515,885 | 1,133,638 | 388,646 | -18,897,698 | 105,448 |
| Net income | 92,073,345 | 91,797,754 | 20,618,631 | 54,671,926 | 1,800,390 | 5,647,513 | 9,059,294 | 275,591 |
| Loss | 98,884,583 | 98,714,440 | 35,675,789 | 29,156,041 | 666,752 | 5,258,866 | 27,956,992 | * 170,143 |

| Item | 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 | Accommodation and food services | Other services | Nature of business not allocable |
|--|--|---|--|----------------------|-----------------------------------|-------------------------------------|---------------------------------|-----------------|----------------------------------|
| | (25) | (26) | (27) | (28) | (29) | (30) | (31) | (32) | (33) |
| Number of partnerships | 5,407 | 8,160 | 5,418 | * 4 | 2,611 | 1,028 | 3,929 | 5,929 | 0 |
| Number of partners | 33,151 | 42,069 | 11,554 | * 16 | 15,327 | 91,128 | 16,681 | 20,155 | 0 |
| Gross rents from rental real estate | 448,798 | 868,134 | 107,488 | * 5,554 | 787,887 | 204,439 | 1,684,898 | 67,572 | 0 |
| Real estate rental expenses, total | 505,326 | 1,040,633 | 77,663 | * 8,588 | 883,192 | 174,178 | 1,883,787 | * 70,832 | 0 |
| Advertising | * 3,211 | 1,931 | 0 | 0 | 7,421 | * 1,683 | 2,940 | 0 | 0 |
| Auto and travel | * 6,032 | 2,088 | * 2,538 | 0 | 2,007 | * 271 | 5,515 | * 380 | 0 |
| Cleaning and maintenance | 10,891 | 42,061 | * 524 | 0 | 14,922 | * 2,165 | 22,816 | * 1,385 | 0 |
| Commissions | * 570 | * 5,453 | * 134 | 0 | 93 | * 713 | * 539 | * 212 | 0 |
| Insurance | 5,519 | 31,843 | * 3,173 | 0 | 18,278 | * 4,370 | 30,300 | * 362 | 0 |
| Legal and other professional fees | 6,960 | 59,146 | * 3,166 | 0 | 26,704 | * 4,917 | 28,581 | * 41 | 0 |
| Interest expense | 127,813 | 316,582 | 36,733 | 0 | 237,967 | * 36,706 | 507,379 | * 23,597 | 0 |
| Repairs | 8,744 | 34,037 | 4,487 | * -11 | 19,046 | * 1,998 | 28,665 | * 2,887 | 0 |
| Taxes | 30,784 | 103,903 | 6,340 | * 328 | 52,451 | 6,726 | 114,765 | * 9,827 | 0 |
| Utilities | 18,451 | 53,639 | * 1,243 | 0 | 50,561 | * 8,424 | 70,114 | * 1,526 | 0 |
| Wages and salaries | * 31,402 | * 4,387 | 0 | 0 | 113,809 | * 10,687 | 139,226 | 0 | 0 |
| Depreciation | 76,755 | 258,686 | 14,401 | * 2,693 | 197,850 | 57,318 | 644,599 | * 24,671 | 0 |
| Other expenses | 178,197 | 126,877 | 4,924 | * 5,578 | 142,083 | 38,201 | 288,349 | * 5,945 | 0 |
| Net gain (loss) from sales of business property | 12 | * 1,073 | * 13,502 | 0 | -7 | -5 | * 1,514 | 0 | 0 |
| Net income (loss) from partnerships, | -467,948 | -362,724 | 13,868 | 0 | 43,060 | -139,204 | -86,543 | * 17,328 | 0 |
| Net income | 19,482 | 511,137 | * 15,042 | 0 | 57,690 | 11,544 | 31,636 | * 17,623 | 0 |
| Loss | 487,430 | 873,861 | * 1,173 | 0 | 14,630 | * 150,748 | 118,179 | 295 | 0 |
| Net rental real estate income (loss) | -524,464 | -534,150 | 57,195 | * -3,035 | -52,251 | -108,948 | -283,919 | 14,069 | 0 |
| Net income | 56,816 | 579,633 | 76,759 | 0 | 127,882 | 72,052 | 262,441 | 58,063 | 0 |
| Loss | 581,280 | 1,113,783 | * 19,564 | * 3,035 | 180,133 | 181,000 | 546,359 | * 43,995 | 0 |

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

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

Partnership Returns, 2008

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008

[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) |
| AVAILABLE FOR ALLOCATION | | | | | | | |
| Number of partnerships | 3,133,695 | 118,931 | 35,007 | 8,293 | 202,070 | 45,858 | 61,722 |
| Number of partners | 19,141,759 | 419,121 | 875,460 | 156,516 | 518,451 | 430,084 | 348,058 |
| Total income (loss) | 710,626,748 | 6,107,196 | 76,326,470 | 4,536,059 | 4,523,208 | 40,406,832 | 18,852,003 |
| Ordinary business income (loss) | 110,805,898 | -786,979 | 48,936,816 | 632,148 | -2,642,475 | 22,604,681 | 14,450,772 |
| Net rental real estate income (loss) | -12,517,724 | 262,048 | 196,200 | -98 | -804,170 | 34,950 | 6,941 |
| Other net rental income (loss) | -3,661,014 | 78,394 | 216,327 | 22,573 | -11,017 | 933,444 | 28,967 |
| Interest income | 245,112,463 | 1,226,887 | 1,724,954 | 773,242 | 1,117,384 | 5,728,610 | 711,856 |
| Dividend income | 96,314,599 | 166,535 | 317,983 | 104,628 | 71,782 | 5,425,339 | 208,510 |
| Royalties | 22,131,102 | 763,438 | 5,863,125 | 479 | 24,261 | 2,233,833 | 25,030 |
| Net short-term capital gain (loss) | -125,438,062 | -55,491 | -22,359 | -33,327 | 91,037 | 43,753 | -18,881 |
| Net long-term capital gain (loss) | 132,720,862 | 2,058,654 | 2,511,812 | 376,012 | 1,296,242 | 1,448,805 | 391,018 |
| Guaranteed payments to partners | 62,199,271 | 1,132,939 | 637,743 | 125,569 | 2,334,231 | 1,345,758 | 1,256,945 |
| Net section 1231 gain (loss) | 108,858,357 | 1,235,340 | 8,593,259 | 1,608,103 | 1,346,619 | 692,333 | 1,847,073 |
| Other income (loss) | 74,100,996 | 25,431 | 7,350,610 | 926,727 | 1,699,314 | -84,675 | -56,229 |
| Total deductions | 319,876,122 | 2,787,215 | 37,380,606 | 1,887,858 | 1,471,679 | 6,359,198 | 1,051,899 |
| Contributions | 8,751,666 | 213,861 | 133,600 | 18,017 | 137,358 | 364,996 | 154,632 |
| Section 179 deductions | 6,874,922 | 1,619,901 | 194,573 | 30,538 | 643,622 | 373,608 | 292,934 |
| Investment interest expense | 121,925,785 | 366,017 | 89,242 | 156,510 | 241,437 | 214,776 | 36,287 |
| Foreign taxes | 18,263,645 | 18,580 | 6,848,489 | 14,591 | 7,350 | 2,490,171 | 168,284 |
| Qualified expenditures [section 59(e)] | 36,711,797 | * 3,647 | 28,161,626 | * 110,161 | * 7,532 | 1,160,266 | 53,873 |
| Other deductions | 127,348,307 | 565,209 | 1,953,076 | 1,558,040 | 434,380 | 1,755,382 | 345,887 |
| Total income (loss) minus total deductions | 390,750,627 | 3,319,981 | 38,945,864 | 2,648,201 | 3,051,529 | 34,047,634 | 17,800,105 |
| Income (loss) allocated to partners by type of partner [1]: | | | | | | | |
| All partners | 395,233,591 | 3,369,022 | 38,945,897 | 2,652,234 | 2,912,800 | 33,892,388 | 17,845,411 |
| Corporate general partners | 27,814,589 | 696,827 | 1,837,460 | -3,189 | 804,932 | 20,596,321 | 1,407,035 |
| Corporate limited partners | 24,355,013 | 923,193 | 19,990,332 | 1,224,245 | 456,900 | 15,777,993 | 9,567,195 |
| Individual general partners | 83,689,836 | 1,673,988 | 1,879,144 | * -38,042 | 1,674,812 | 102,341 | 621,028 |
| Individual limited partners | 147,899,365 | 173,129 | 7,621,638 | 300,733 | 1,144,477 | 751,117 | 5,517,038 |
| Partnership general partners | 42,210,370 | -143,605 | 571,835 | 480,967 | -957,904 | -9,962,628 | -1,081,712 |
| Partnership limited partners | 20,284,553 | -12,198 | 2,866,078 | 278,903 | 774,478 | 3,886,925 | 1,207,908 |
| Tax-exempt organization general partners | -573,773 | * 6,341 | 0 | 0 | 0 | * -362 | 1,624 |
| Tax-exempt organization limited partners | 3,714,530 | -375 | 1,070,500 | 245,428 | -201,428 | 26,012 | -2,246 |
| Nominee and other general partners | 4,184,892 | -110,831 | 439,988 | 67,602 | 183,880 | 44,271 | 55,608 |
| Nominee and other limited partners | 41,654,215 | 162,552 | 2,668,923 | 95,586 | -967,347 | 2,670,400 | 551,934 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—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, commodity contracts, and other financial investments and related activities | | |
| | | | | | Total | Securities and commodity contracts and exchanges | Other financial investment activities |
| | (8) | (9) | (10) | (11) | (12) | (13) | (14) |
| AVAILABLE FOR ALLOCATION | | | | | | | |
| Number of partnerships | 175,251 | 50,224 | 36,534 | 319,682 | 241,753 | 13,596 | 228,158 |
| Number of partners | 524,048 | 1,274,836 | 163,779 | 4,777,167 | 3,592,997 | 167,396 | 3,425,601 |
| Total income (loss) | 5,493,520 | 5,952,133 | 32,187,983 | 272,105,890 | 219,096,715 | -42,678,452 | 261,775,167 |
| Ordinary business income (loss) | 1,344,206 | 3,985,441 | 24,195,637 | -53,838,442 | -56,439,702 | -70,486,892 | 14,047,191 |
| Net rental real estate income (loss) | 270,512 | 6,517 | 32,596 | -4,276,479 | -4,018,714 | -16,639 | -4,002,075 |
| Other net rental income (loss) | 25,215 | -177,210 | -63,158 | 522,376 | -386,117 | 6,953 | -393,070 |
| Interest income | 587,302 | 718,660 | 3,588,519 | 195,082,853 | 159,968,014 | 15,574,042 | 144,393,972 |
| Dividend income | 164,603 | 359,582 | 181,937 | 76,315,173 | 64,942,507 | 742,824 | 64,199,683 |
| Royalties | * 3,839 | * 542 | 2,742,940 | 4,885,026 | 4,460,875 | 14,378 | 4,446,497 |
| Net short-term capital gain (loss) | -86,338 | -56,463 | -50,761 | -115,179,667 | -95,506,006 | -450,176 | -95,055,830 |
| Net long-term capital gain (loss) | 177,584 | -47,793 | 720,242 | 99,537,056 | 95,944,558 | 830,591 | 95,113,966 |
| Guaranteed payments to partners | 1,389,881 | 737,328 | 767,569 | 16,277,503 | 13,780,172 | 1,456,161 | 12,324,011 |
| Net section 1231 gain (loss) | 1,501,223 | 420,467 | -1,115,239 | 11,478,154 | 8,410,177 | -11,641 | 8,421,818 |
| Other income (loss) | 115,492 | 5,061 | 1,187,699 | 41,302,337 | 27,940,951 | 9,661,948 | 18,279,003 |
| Total deductions | 1,096,882 | 1,970,866 | 7,534,285 | 208,167,195 | 182,980,306 | 2,635,214 | 180,345,092 |
| Contributions | 124,777 | 22,740 | 74,576 | 1,123,140 | 964,297 | 60,660 | 903,637 |
| Section 179 deductions | 305,129 | 229,075 | 70,093 | 324,200 | 253,773 | 28,016 | 225,757 |
| Investment interest expense | 6,169 | 45,448 | 478,982 | 110,042,900 | 100,055,476 | 918,896 | 99,136,580 |
| Foreign taxes | 438,662 | 48,201 | 446,365 | 4,788,842 | 4,255,768 | 356,844 | 3,898,923 |
| Qualified expenditures [section 59(e)] | * 2,055 | 125,754 | 96,884 | 5,296,694 | 4,093,706 | 19,077 | 4,074,629 |
| Other deductions | 220,090 | 1,499,650 | 6,367,385 | 86,591,418 | 73,357,286 | 1,251,721 | 72,105,565 |
| Total income (loss) minus total deductions | 4,396,638 | 3,981,266 | 24,653,698 | 63,938,695 | 36,116,409 | -45,313,666 | 81,430,074 |
| Income (loss) allocated to partners by type of partner [1]: | | | | | | | |
| All partners | 4,386,560 | 3,951,903 | 24,777,979 | 71,921,510 | 44,411,702 | -45,240,035 | 89,651,737 |
| Corporate general partners | 799,553 | 2,075,612 | 7,666,439 | -31,149,489 | -33,456,267 | -21,317,058 | -12,139,208 |
| Corporate limited partners | 326,804 | 928,853 | 5,011,397 | -23,082,706 | -35,202,909 | -36,653,566 | 1,450,657 |
| Individual general partners | 1,017,857 | 295,387 | 76,203 | 6,223,067 | 5,497,434 | 609,412 | 4,888,022 |
| Individual limited partners | 1,118,345 | -385,618 | 22,418 | 51,322,914 | 48,945,792 | 6,897,090 | 42,048,703 |
| Partnership general partners | 12,663 | 1,026,977 | 8,993,191 | 33,882,812 | 31,898,331 | 3,564,444 | 28,333,886 |
| Partnership limited partners | 1,169,882 | -102,174 | 2,388,589 | 17,707,431 | 16,575,899 | 175,220 | 16,400,680 |
| Tax-exempt organization general partners | 0 | 0 | 0 | -1,193,783 | -580,082 | * 12,195 | -592,276 |
| Tax-exempt organization limited partners | * -26,147 | -130,519 | 256,276 | 2,863,636 | 2,074,012 | 238,052 | 1,835,960 |
| Nominee and other general partners | 47,739 | * 123,441 | -111,962 | 877,933 | 877,485 | -380,882 | 1,258,367 |
| Nominee and other limited partners | -80,136 | 119,945 | 475,427 | 14,469,695 | 7,782,006 | 1,615,060 | 6,166,947 |

Footnotes at end of table.

Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—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 and co-operative housing | Lessors of nonresidential buildings (except mini-warehouses) | Lessors of mini-warehouses and self-storage units |
| | (15) | (16) | (17) | (18) | (19) | (20) | (21) |
| AVAILABLE FOR ALLOCATION | | | | | | | |
| Number of partnerships | 40,261 | 37,668 | 1,486,963 | 1,447,611 | 411,543 | 527,011 | 19,519 |
| Number of partners | 1,016,639 | 167,531 | 6,844,733 | 6,714,313 | 1,949,391 | 2,305,439 | 92,718 |
| Total income (loss) | 29,727,870 | 23,281,306 | 93,535,690 | 83,608,501 | 11,986,881 | 63,238,653 | 1,096,527 |
| Ordinary business income (loss) | 413,199 | 2,188,060 | -16,523,971 | -23,719,408 | -2,924,915 | -739,651 | -63,514 |
| Net rental real estate income (loss) | -229,422 | -28,343 | -6,811,238 | -6,916,686 | -15,057,157 | 25,515,885 | 1,133,638 |
| Other net rental income (loss) | 9,181 | * 899,313 | -1,996,960 | -86,797 | 26,196 | -59,984 | * -85,854 |
| Interest income | 28,389,597 | 6,725,242 | 20,402,446 | 18,982,191 | 3,128,460 | 5,120,456 | 38,865 |
| Dividend income | 11,105,090 | 267,576 | 5,956,028 | 5,919,679 | 611,810 | 2,064,725 | 16,516 |
| Royalties | 424,087 | * 64 | 3,243,239 | 1,689,558 | 335,586 | 263,182 | * 14,976 |
| Net short-term capital gain (loss) | -19,657,413 | -16,248 | -9,160,215 | -9,257,548 | -945,770 | -730,620 | * -3,171 |
| Net long-term capital gain (loss) | 3,429,431 | 163,067 | 13,512,285 | 13,330,893 | 1,463,205 | 1,705,332 | * 518 |
| Guaranteed payments to partners | 1,800,558 | 696,772 | 3,956,710 | 3,655,872 | 525,457 | 797,997 | 28,561 |
| Net section 1231 gain (loss) | 3,133,862 | -65,884 | 71,625,358 | 70,722,897 | 22,790,956 | 28,199,772 | 7,311 |
| Other income (loss) | 909,698 | 12,451,687 | 9,332,007 | 9,287,850 | 2,033,053 | 1,101,561 | * 8,681 |
| Total deductions | 21,855,121 | 3,331,768 | 29,262,365 | 28,531,058 | 4,473,792 | 8,296,878 | 52,104 |
| Charitable contributions | 120,485 | 38,358 | 4,860,074 | 4,847,380 | 94,475 | 1,608,301 | 2,755 |
| Section 179 deductions | 9,647 | 60,780 | 497,965 | 229,403 | 51,786 | 97,018 | * 860 |
| Interest expense on investment debts | 7,901,334 | 2,086,090 | 7,968,860 | 7,962,451 | 779,019 | 1,454,430 | * 245 |
| Foreign taxes | 475,533 | 57,541 | 508,203 | 458,239 | 10,822 | 102,798 | * 23 |
| Qualified expenditures [section 59(e)] | 1,032,518 | * 170,470 | 83,471 | 83,398 | 19,704 | 10,440 | 0 |
| Other deductions | 12,315,604 | 918,529 | 15,343,791 | 14,950,187 | 3,517,986 | 5,023,891 | 48,222 |
| Total income (loss) minus total deductions | 7,872,749 | 19,949,537 | 64,273,325 | 55,077,444 | 7,513,089 | 54,941,775 | 1,044,423 |
| Income (loss) allocated to partners by type of partner [1]: | | | | | | | |
| All partners | 7,756,823 | 19,752,985 | 63,876,191 | 54,738,864 | 7,536,451 | 54,708,860 | 1,044,423 |
| Corporate general partners | 411,633 | 1,895,144 | 8,893,607 | 7,332,138 | 1,184,560 | 5,351,073 | 28,852 |
| Corporate limited partners | 1,141,668 | 10,978,535 | -7,839,592 | -8,136,674 | -4,371,580 | 3,813,928 | 409,994 |
| Individual general partners | -129,404 | 855,037 | 25,410,843 | 24,533,528 | 2,217,507 | 13,404,259 | 85,303 |
| Individual limited partners | 281,460 | 2,095,662 | 17,589,719 | 16,355,278 | 3,696,022 | 13,847,611 | 205,172 |
| Partnership general partners | 2,088,507 | -104,025 | 4,807,168 | 5,295,980 | 1,497,640 | 3,172,411 | 140,521 |
| Partnership limited partners | -1,872,619 | 3,004,150 | 781,456 | 434,472 | 640,728 | 7,811,473 | 72,248 |
| Tax-exempt organization general partners | -620,740 | * 7,039 | 233,911 | 233,911 | 241,168 | * 66,238 | 0 |
| Tax-exempt organization limited partners | 586,982 | 202,642 | -1,512,369 | -1,523,884 | 8,390 | -242,848 | * 145 |
| Nominee and other general partners | -3,630 | * 4,078 | 2,282,086 | 2,240,877 | 707,351 | 1,374,894 | * 9,569 |
| Nominee and other limited partners | 5,872,966 | 814,723 | 13,229,360 | 7,973,238 | 1,714,665 | 6,109,822 | 92,619 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—Continued

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

| Item | Real estate and rental and leasing—continued | | | Professional, scientific, and technical services | Management of companies (holding companies) | Administrative and support and waste management and remediation services | Educational services |
|--|--|------------------------------|---|--|---|--|----------------------|
| | Real estate—continued | | Rental and leasing services and lessors of nonfinancial intangible assets | | | | |
| | Lessors of other real estate property | Other real estate activities | | | | | |
| | (22) | (23) | (24) | (25) | (26) | (27) | (28) |
| AVAILABLE FOR ALLOCATION | | | | | | | |
| Number of partnerships | 96,805 | 392,733 | 39,351 | 187,789 | 23,255 | 64,172 | 9,727 |
| Number of partners | 509,295 | 1,857,471 | 130,419 | 677,439 | 734,177 | 153,563 | 24,066 |
| Total income (loss) | 14,212,608 | -6,926,168 | 9,927,188 | 112,475,484 | 6,348,504 | 4,407,528 | 592,072 |
| Ordinary business income (loss) | -798,463 | -19,192,865 | 7,195,437 | 78,613,016 | -26,024,171 | 1,158,861 | 399,605 |
| Net rental real estate income (loss) | 388,646 | -18,897,698 | 105,448 | -524,464 | -534,150 | 57,195 | * -3,035 |
| Other net rental income (loss) | 9,617 | 23,228 | -1,910,163 | 67,190 | -3,543,462 | * 24,374 | 0 |
| Interest income | 725,686 | 9,968,724 | 1,420,256 | 1,473,756 | 10,186,038 | 321,447 | 42,067 |
| Dividend income | 264,036 | 2,962,593 | 36,349 | 564,201 | 5,913,331 | 235,057 | * 3,761 |
| Royalties | 317,002 | 758,811 | 1,553,681 | 1,189,879 | 701,217 | * 20,632 | * 2,621 |
| Net short-term capital gain (loss) | -134,110 | -7,443,876 | 97,333 | -255,328 | -591,317 | 6,346 | -4,874 |
| Net long-term capital gain (loss) | 860,744 | 9,301,095 | * 181,392 | 3,046,160 | 5,121,255 | 1,190,001 | * 75,363 |
| Guaranteed payments to partners | 80,749 | 2,223,108 | 300,838 | 22,433,999 | 372,225 | 1,072,686 | 82,716 |
| Net section 1231 gain (loss) | 12,225,071 | 7,499,788 | 902,461 | 2,776,948 | 7,079,458 | 92,637 | -6,481 |
| Other income (loss) | 273,631 | 5,870,924 | 44,157 | 3,090,126 | 7,668,079 | 228,292 | * 329 |
| Total deductions | 657,406 | 15,050,878 | 731,307 | 7,745,347 | 8,115,684 | 716,454 | 88,422 |
| Charitable contributions | 14,482 | 3,127,367 | 12,694 | 752,731 | 218,954 | 36,245 | 31,057 |
| Section 179 deductions | 29,757 | 49,982 | 268,562 | 872,343 | 64,677 | 243,477 | 8,526 |
| Interest expense on investment debts | 205,557 | 5,523,199 | * 6,409 | 185,103 | 1,746,499 | * 86,633 | 3,213 |
| Foreign taxes | 7,439 | 337,157 | 49,964 | 893,028 | 1,425,637 | 14,778 | 1,332 |
| Qualified expenditures [section 59(e)] | 10 | 53,245 | * 73 | 209,603 | 1,382,023 | 0 | 0 |
| Other deductions | 400,161 | 5,959,928 | 393,604 | 4,832,539 | 3,277,895 | 335,321 | 44,293 |
| Total income (loss) minus total deductions | 13,555,202 | -21,977,046 | 9,195,881 | 104,730,137 | -1,767,180 | 3,691,074 | 503,651 |
| Income (loss) allocated to partners by type of partner [1]: | | | | | | | |
| All partners | 13,462,081 | -22,012,951 | 9,137,327 | 103,908,214 | -2,601,807 | 3,621,659 | 499,553 |
| Corporate general partners | 199,483 | 568,170 | 1,561,470 | 8,192,281 | 2,044,028 | 321,108 | * 30,527 |
| Corporate limited partners | 218,173 | -8,207,189 | 297,083 | 5,677,638 | -9,098,809 | -769,201 | 18,062 |
| Individual general partners | 8,147,034 | 679,424 | 877,315 | 41,131,597 | 77,672 | 543,323 | 130,150 |
| Individual limited partners | 3,500,795 | -4,894,323 | 1,234,442 | 42,964,634 | 5,510,450 | 2,139,948 | 132,457 |
| Partnership general partners | 237,735 | 247,674 | -488,812 | 2,102,685 | 768,146 | 293,611 | * -909 |
| Partnership limited partners | 252,821 | -8,342,797 | 346,984 | 1,517,418 | -8,322,807 | 1,194,231 | 46,208 |
| Tax-exempt organization general partners | 0 | * -73,494 | 0 | 0 | * 27,962 | * 19,864 | * 4,177 |
| Tax-exempt organization limited partners | 47,719 | -1,337,289 | * 11,514 | 269,659 | -103,284 | * 3,948 | 0 |
| Nominee and other general partners | -22,081 | 171,143 | * 41,209 | 807 | 234,407 | 41,199 | 0 |
| Nominee and other limited partners | 880,402 | -824,270 | 5,256,122 | 2,051,496 | 6,260,428 | -166,372 | * 138,880 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, 2008—Continued

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

| Item | Health care and social assistance | Arts, entertainment, and recreation | Accommodation and food services | Other services | Nature of business not allocable |
|--|-----------------------------------|-------------------------------------|---------------------------------|----------------|----------------------------------|
| | (29) | (30) | (31) | (32) | (33) |
| AVAILABLE FOR ALLOCATION | | | | | |
| Number of partnerships | 67,607 | 66,571 | 102,517 | 66,901 | * 4,621 |
| Number of partners | 306,765 | 348,987 | 382,441 | 170,003 | * 12,064 |
| Total income (loss) | 30,794,769 | -826,416 | -4,086,729 | 888,235 | * 6,318 |
| Ordinary business income (loss) | 22,212,738 | -1,878,938 | -5,802,607 | -236,749 | * 6,308 |
| Net rental real estate income (loss) | -52,251 | -108,948 | -283,919 | 14,069 | 0 |
| Other net rental income (loss) | 177,957 | 5,959 | 23,178 | * 4,838 | 0 |
| Interest income | 379,673 | 353,903 | 611,476 | 81,378 | * 11 |
| Dividend income | 131,218 | 53,092 | 134,432 | 7,405 | 0 |
| Royalties | | 77,780 | 349,897 | * 3,323 | 0 |
| Net short-term capital gain (loss) | 1,166 | -65,139 | 5,887 | * -6,091 | 0 |
| Net long-term capital gain (loss) | 514,652 | -2,509 | 595,763 | * 198,259 | 0 |
| Guaranteed payments to partners | 6,505,652 | 767,894 | 639,966 | 361,956 | 0 |
| Net section 1231 gain (loss) | 858,344 | 12,028 | -1,380,057 | 192,789 | 0 |
| Other income (loss) | 65,621 | -41,538 | 1,019,254 | * 267,057 | 0 |
| Total deductions | 1,886,183 | 685,354 | 1,354,556 | 314,067 | * 6 |
| Charitable contributions | 128,703 | 97,617 | 247,449 | 11,131 | * 6 |
| Section 179 deductions | 584,397 | 144,627 | 257,002 | 118,236 | 0 |
| Interest expense on investment debts | 5,715 | 98,237 | 102,610 | * 51,147 | 0 |
| Foreign taxes | * 2,525 | 52,961 | 91,657 | * 3,988 | 0 |
| Qualified expenditures [section 59(e)] | * 5 | * 85 | * 18,119 | 0 | 0 |
| Other deductions | 1,164,837 | 291,827 | 637,720 | 129,565 | 0 |
| Total income (loss) minus total deductions | 28,908,587 | -1,511,770 | -5,441,285 | 574,167 | * 6,312 |
| Income (loss) allocated to partners by type of partner [1]: | | | | | |
| All partners | 27,720,180 | -1,450,691 | -5,595,127 | 601,726 | * -2,010 |
| Corporate general partners | 3,196,368 | -34,573 | 403,937 | 35,806 | 0 |
| Corporate limited partners | 4,101,605 | 146,642 | 532,601 | 461,860 | 0 |
| Individual general partners | 2,615,410 | 197,964 | 115,272 | -58,180 | 0 |
| Individual limited partners | 14,495,104 | -690,081 | -2,018,106 | 180,975 | * 8,074 |
| Partnership general partners | 265,618 | 320,511 | 885,513 | -54,569 | 0 |
| Partnership limited partners | 1,576,462 | -1,427,276 | -5,272,464 | 35,587 | * -10,085 |
| Tax-exempt organization general partners | 274,318 | * 49,342 | 2,835 | 0 | 0 |
| Tax-exempt organization limited partners | 927,023 | 50,998 | -34,710 | * 12,129 | 0 |
| Nominee and other general partners | 33,015 | * 13,082 | -31,324 | * -6,050 | 0 |
| Nominee and other limited partners | 235,258 | -77,300 | -178,681 | -5,832 | 0 |

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

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

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

Partnership Returns, 2008

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2008

[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) |
| Number of LLCs | 1,898,178 | 41,002 | 13,783 | 4,278 | 139,989 | 27,332 | 45,938 |
| Number of partners | 7,524,172 | 163,751 | 276,404 | 43,964 | 355,035 | 175,992 | 138,379 |
| Total assets | 7,531,212,988 | 79,977,927 | 123,233,323 | 162,227,092 | 205,118,127 | 560,261,635 | 106,649,830 |
| Total income | 2,541,887,076 | 21,361,959 | 70,496,841 | 87,368,137 | 163,145,698 | 615,717,994 | 323,344,206 |
| Total deductions | 2,575,927,646 | 23,384,681 | 51,318,905 | 89,080,370 | 165,355,468 | 617,820,795 | 311,712,092 |
| Ordinary business income (loss) | -34,040,570 | -2,022,722 | 19,177,936 | -1,712,232 | -2,209,770 | -2,102,801 | 11,632,115 |
| Portfolio income (loss) distributed directly to partners | 120,401,080 | 1,625,816 | 2,852,423 | 721,715 | 1,051,628 | 5,640,056 | 478,750 |
| Interest income | 71,732,343 | 808,796 | 692,369 | 429,278 | 599,298 | 2,891,155 | 371,006 |
| Dividend income | 28,005,141 | 45,266 | 97,349 | 98,032 | 40,553 | 912,360 | 106,548 |
| Royalties | 9,022,509 | 175,158 | 725,655 | 479 | 23,576 | 1,110,415 | 8,455 |
| Net short-term capital gain (loss) | -27,260,851 | -41,567 | 50,636 | 17,985 | 156,716 | 25,881 | -24,141 |
| Net long-term capital gain (loss) | 38,901,937 | 638,164 | 1,286,413 | 175,941 | 231,485 | 700,244 | 16,882 |
| Net rental real estate income (loss) | -17,495,733 | 4,715 | 113,720 | * -89 | -634,447 | 16,844 | 3,639 |
| Other net rental income (loss) | -2,519,267 | 17,720 | 60,239 | 30,605 | 85,585 | 432,209 | 16,100 |
| Total net income (loss) [1] | 54,704,424 | -971,068 | 20,867,268 | -1,153,927 | -2,095,204 | 3,260,182 | 12,137,863 |

| Item | Retail trade | Transportation and warehousing | Information | Finance and insurance | | | |
|--|---------------|--------------------------------|---------------|-----------------------|--|--|---------------------------------------|
| | | | | Total | Securities, commodity contracts and other financial investments and related activities | | |
| | | | | | Total | Securities and commodity contracts and exchanges | Other financial investment activities |
| (8) | (9) | (10) | (11) | (12) | (13) | (14) | |
| Number of LLCs | 90,365 | 39,022 | 28,861 | 147,327 | 101,485 | 6,374 | 95,110 |
| Number of partners | 265,578 | 115,746 | 104,031 | 1,055,783 | 821,083 | 27,074 | 794,009 |
| Total assets | 75,419,327 | 90,003,780 | 301,988,771 | 2,665,115,759 | 1,931,139,494 | 353,178,347 | 1,577,961,147 |
| Total income | 241,183,588 | 65,046,813 | 122,410,879 | 211,243,469 | 132,540,066 | 28,535,948 | 104,004,117 |
| Total deductions | 240,983,807 | 66,153,926 | 121,384,470 | 239,937,208 | 161,808,655 | 65,885,597 | 95,923,058 |
| Ordinary business income (loss) | 199,782 | -1,107,113 | 1,026,409 | -28,693,739 | -29,268,589 | -37,349,649 | 8,081,059 |
| Portfolio income (loss) distributed directly to partners | 527,610 | 748,463 | 4,831,664 | 62,797,927 | 48,145,876 | 2,847,810 | 45,298,065 |
| Interest income | 192,280 | 271,222 | 1,819,443 | 45,227,746 | 33,850,958 | 2,508,500 | 31,342,458 |
| Dividend income | 17,252 | 218,609 | 85,768 | 20,054,783 | 17,671,917 | 359,790 | 17,312,127 |
| Royalties | * 3,781 | 78 | 2,363,342 | 1,752,675 | 1,687,087 | * 12,726 | 1,674,361 |
| Net short-term capital gain (loss) | 1,156 | * 8,232 | -34,379 | -25,133,554 | -24,664,140 | -121,385 | -24,542,756 |
| Net long-term capital gain (loss) | 313,141 | 250,322 | 597,490 | 20,896,277 | 19,600,054 | 88,179 | 19,511,875 |
| Net rental real estate income (loss) | 118,551 | 5,498 | 27,820 | -1,595,711 | -1,445,515 | -11,754 | -1,433,761 |
| Other net rental income (loss) | -12,496 | -189,923 | 1,192,396 | 295,632 | -428,802 | * 4,141 | -432,944 |
| Total net income (loss) [1] | 519,149 | -801,628 | 6,515,178 | 37,041,386 | 22,067,055 | -34,476,246 | 56,543,301 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2007—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 and co-operative housing | Lessors of nonresidential buildings (except mini-warehouses) | Lessors of miniwarehouses and self-storage units |
| (15) | (16) | (17) | (18) | (19) | (20) | (21) | |
| Number of LLCs | 17,735 | 28,107 | 948,862 | 927,868 | 255,260 | 331,196 | 10,671 |
| Number of partners | 125,708 | 108,992 | 3,533,512 | 3,458,480 | 828,770 | 1,269,904 | 55,379 |
| Total assets | 342,182,894 | 391,793,371 | 2,483,145,193 | 2,412,221,590 | 508,252,134 | 983,693,395 | 26,091,397 |
| Total income | 9,414,405 | 69,288,998 | 111,289,325 | 95,561,106 | 6,799,452 | 7,359,616 | 871,357 |
| Total deductions | 10,324,650 | 67,803,903 | 126,719,328 | 111,894,919 | 7,818,998 | 8,642,957 | 908,847 |
| Ordinary business income (loss) | -910,245 | 1,485,095 | -15,430,003 | -16,333,813 | -1,019,546 | -1,283,341 | -37,490 |
| Portfolio income (loss) distributed directly to partners | 11,483,385 | 3,168,667 | 17,538,990 | 15,481,000 | 1,458,481 | 3,087,214 | 11,425 |
| Interest income | 8,981,873 | 2,394,915 | 9,164,150 | 8,209,584 | 1,261,769 | 2,193,039 | 10,990 |
| Dividend income | 2,267,211 | 115,655 | 1,591,072 | 1,579,759 | 83,262 | 514,922 | * 938 |
| Royalties | 65,552 | * 36 | 1,543,933 | 723,814 | * 258,741 | 80,989 | 0 |
| Net short-term capital gain (loss) | -484,962 | 15,549 | -1,800,171 | -1,894,202 | -829,494 | -145,823 | * -383 |
| Net long-term capital gain (loss) | 653,711 | 642,512 | 7,040,006 | 6,862,045 | 684,203 | 444,086 | * -120 |
| Net rental real estate income (loss) | -147,020 | -3,175 | -14,209,176 | -14,159,410 | -9,769,943 | 5,437,696 | 415,449 |
| Other net rental income (loss) | -122,066 | * 846,500 | -1,086,150 | -130,497 | 29,777 | -7,022 | * -87,030 |
| Total net income (loss) [1] | 10,135,305 | 4,839,026 | -18,426,174 | -20,110,563 | -9,155,940 | 6,936,283 | 302,856 |

| Item | Real estate and rental and leasing—continued | | | | | | |
|--|--|------------------------------|---|--|---|--|----------------------|
| | Real estate—continued | | | Professional, scientific, and technical services | Management of companies (holding companies) | Administrative and support and waste management and remediation services | Educational services |
| | Lessors of other real estate property | Other real estate activities | Rental and leasing services and lessors of nonfinancial intangible assets | | | | |
| (22) | (23) | (24) | (25) | (26) | (27) | (28) | |
| Number of LLCs | 51,442 | 279,298 | 20,993 | 122,375 | 13,186 | 40,468 | 6,050 |
| Number of partners | 173,472 | 1,130,955 | 75,032 | 402,047 | 90,068 | 97,142 | 15,486 |
| Total assets | 129,424,325 | 764,760,339 | 70,923,604 | 95,205,340 | 246,073,657 | 25,631,322 | 2,585,652 |
| Total income | 2,907,827 | 77,622,854 | 15,728,219 | 159,657,181 | 24,855,915 | 54,233,525 | 3,954,622 |
| Total deductions | 3,533,125 | 90,990,992 | 14,824,409 | 147,239,628 | 52,950,153 | 54,513,018 | 4,032,380 |
| Ordinary business income (loss) | -625,298 | -13,368,138 | 903,810 | 12,417,553 | -28,094,238 | -279,493 | -77,758 |
| Portfolio income (loss) distributed directly to partners | 1,104,012 | 9,819,870 | 2,057,990 | 3,535,559 | 13,986,326 | 1,474,158 | 112,692 |
| Interest income | 269,149 | 4,474,637 | 954,566 | 863,826 | 7,359,002 | 199,887 | 36,090 |
| Dividend income | 139,817 | 840,822 | 11,312 | 324,596 | 4,027,218 | 232,107 | * 3,493 |
| Royalties | * 136,256 | 247,827 | * 820,120 | 505,738 | 492,971 | * 20,285 | * 2,621 |
| Net short-term capital gain (loss) | * -40,294 | -878,209 | * 94,031 | -99,290 | -387,601 | 6,346 | -4,874 |
| Net long-term capital gain (loss) | 599,084 | 5,134,792 | * 177,961 | 1,940,689 | 2,494,736 | 1,015,533 | * 75,362 |
| Net rental real estate income (loss) | 311,993 | -10,554,604 | -49,766 | -522,743 | -564,599 | 54,208 | * -3,035 |
| Other net rental income (loss) | * -85,048 | 18,826 | -955,654 | 34,606 | -3,589,455 | * 1,143 | 0 |
| Total net income (loss) [1] | 146,868 | -18,340,631 | 1,684,389 | 13,623,577 | -20,369,100 | 228,138 | -38,589 |

Footnotes at end of table.

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, 2008—Continued

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

| Item | Health care and social assistance | Arts, entertainment, and recreation | Accommodation and food services | Other services | Nature of business not allocable |
|--|-----------------------------------|-------------------------------------|---------------------------------|-----------------|----------------------------------|
| | (29) | (30) | (31) | (32) | (33) |
| Number of LLCs | 45,937 | 40,006 | 67,101 | 33,813 | * 2,484 |
| Number of partners | 185,630 | 172,218 | 236,842 | 91,597 | * 4,967 |
| Total assets | 69,522,569 | 46,848,516 | 177,398,767 | 14,805,932 | * 466 |
| Total income | 114,493,380 | 31,771,801 | 102,578,857 | 17,628,239 | * 104,646 |
| Total deductions | 102,516,216 | 33,991,148 | 108,556,398 | 18,193,114 | * 84,544 |
| Ordinary business income (loss) | 11,977,164 | -2,219,347 | -5,977,540 | -564,875 | * 20,103 |
| Portfolio income (loss) distributed directly to partners | 752,618 | 176,330 | 1,129,638 | 418,718 | 0 |
| Interest income | 194,109 | 129,331 | 411,586 | 71,768 | 0 |
| Dividend income | 73,700 | 10,752 | 59,546 | * 6,139 | 0 |
| Royalties | [2] | 23,237 | 270,109 | 0 | 0 |
| Net short-term capital gain (loss) | 7,016 | -50,540 | * 17,737 | * 23,561 | 0 |
| Net long-term capital gain (loss) | 477,793 | 63,551 | 370,660 | * 317,249 | 0 |
| Net rental real estate income (loss) | -71,979 | -107,000 | -127,861 | -4,088 | 0 |
| Other net rental income (loss) | 167,658 | * 1,943 | 21,977 | * 943 | 0 |
| Total net income (loss) [1] | 12,340,653 | -2,161,085 | -5,342,184 | -490,112 | * 20,103 |

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss), and other net rental income (loss).

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

Partnership Returns, 2008

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Table 7. All Partnerships: Total Receipts, by Selected Industrial Group, 2008

[All figures are estimates based on samples—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 | 5,880,052,195 | 4,343,871,123 | 94,616,213 | 7,466,233 | 17,695,770 | 237,339,181 | 694,948,508 | 245,112,463 |
| Agriculture, forestry, fishing, and hunting | 43,593,897 | 28,040,311 | 423,922 | 7,220,255 | 522,402 | 474,543 | 4,423,992 | 1,226,887 |
| Mining | 196,423,063 | 158,305,844 | 3,815,013 | 0 | 2,294,056 | 3,673,253 | 10,887,624 | 1,724,954 |
| Utilities | 202,493,108 | 194,028,052 | 2,262,620 | 0 | 724,622 | 682,543 | 1,613,301 | 773,242 |
| Construction | 279,349,018 | 268,090,779 | 1,384,609 | * 4,411 | 138,436 | 3,126,213 | 2,934,885 | 1,117,384 |
| Manufacturing | 1,080,682,066 | 1,032,478,629 | 5,904,757 | * 12,588 | 2,623,175 | 21,795,751 | 15,216,454 | 5,728,610 |
| Wholesale trade | 669,482,691 | 658,797,748 | 1,453,008 | 0 | 273,041 | 5,042,286 | 1,715,388 | 711,856 |
| Retail trade | 415,373,543 | 401,909,503 | 1,216,323 | * 2,805 | 272,189 | 8,368,358 | 1,126,122 | 587,302 |
| Transportation and warehousing | 157,589,028 | 149,903,139 | 2,362,672 | 0 | 781,063 | 2,434,954 | 1,428,301 | 718,660 |
| Information | 273,301,002 | 240,887,705 | 11,819,355 | 0 | 325,001 | 9,133,240 | 7,466,878 | 3,588,519 |
| Finance and insurance | 1,137,021,996 | 186,011,183 | 30,301,556 | * 3,889 | 4,131,649 | 126,231,587 | 556,856,258 | 195,082,853 |
| Securities, commodity contracts, and other financial investments and related activities | 928,452,079 | 137,816,698 | 25,234,545 | * 2,452 | 3,651,936 | 80,956,005 | 480,370,432 | 159,968,014 |
| Securities and commodity contracts and exchanges | 91,824,996 | 31,285,221 | 1,295,607 | 0 | 305,690 | 26,928,353 | 19,254,986 | 15,574,042 |
| Other financial investment activities | 836,627,082 | 106,531,478 | 23,938,939 | * 2,452 | 3,346,246 | 54,027,651 | 461,115,446 | 144,393,972 |
| Funds, trusts, and other financial vehicles | 102,053,280 | 6,047,548 | 4,667,409 | * 1,436 | 134,242 | 3,357,710 | 68,476,608 | 28,389,597 |
| Other finance and insurance | 106,516,638 | 42,146,937 | 399,601 | 0 | 345,471 | 41,917,873 | 8,009,218 | 6,725,242 |
| Real estate and rental and leasing | 409,456,594 | 146,589,555 | 9,128,225 | 172,322 | 3,099,525 | 16,315,732 | 51,302,768 | 20,402,446 |
| Real estate | 368,384,648 | 118,614,416 | 8,738,429 | 170,792 | 1,851,144 | 12,165,360 | 48,007,626 | 18,982,191 |
| Lessors of residential buildings and dwellings and cooperative housing | 63,631,934 | 8,942,775 | 742,667 | * 40,419 | 340,886 | 776,976 | 6,426,495 | 3,128,460 |
| Lessors of nonresidential buildings (except mini-warehouses) | 111,448,081 | 9,400,165 | 1,620,561 | * 46,915 | 511,449 | 1,613,746 | 11,931,206 | 5,120,456 |
| Lessors of miniwarehouses and self-storage units | 2,995,461 | 1,012,208 | * 121 | 0 | * 1,980 | 45,948 | 71,560 | 38,865 |
| Lessors of other real estate property | 25,952,541 | 4,009,257 | 290,146 | * 4,221 | 192,763 | 486,372 | 2,435,071 | 725,686 |
| Other real estate activities | 164,356,632 | 95,250,011 | 6,084,934 | * 79,237 | 804,066 | 9,242,318 | 27,143,294 | 9,968,724 |
| nonfinancial | | | | | | | | |
| intangible assets | 41,071,946 | 27,975,138 | 389,795 | * 1,530 | 1,248,381 | 4,150,372 | 3,295,141 | 1,420,256 |
| Professional, scientific, and technical services | 410,488,010 | 378,221,553 | 4,817,477 | 0 | 596,730 | 13,716,062 | 6,673,304 | 1,473,756 |
| Management of companies (holding companies) | 81,507,756 | 17,678,022 | 15,499,072 | * 16,587 | 497,051 | 3,995,213 | 27,429,330 | 10,186,038 |
| Administrative and support and waste management and remediation services | 80,461,850 | 73,745,729 | 477,952 | 0 | 188,854 | 3,733,521 | 1,840,810 | 321,447 |
| Educational services | 5,020,943 | 4,477,037 | * 371,107 | 0 | 0 | 44,346 | 124,048 | 42,067 |
| Health care and social assistance | 193,469,257 | 180,178,195 | 1,515,007 | 0 | 250,736 | 9,019,740 | 1,072,579 | 379,673 |
| Arts, entertainment, and recreation | 59,286,866 | 50,676,850 | 1,100,296 | 0 | 463,403 | 6,267,823 | 567,677 | 353,903 |
| Accommodation and food services | 157,430,138 | 148,000,912 | 647,453 | 0 | 460,437 | 2,904,870 | 1,816,858 | 611,476 |
| Other services | 27,449,113 | 25,679,998 | 115,789 | * 33,376 | 53,398 | 377,284 | 451,918 | 81,378 |
| Nature of business not allocable | * 172,255 | * 170,381 | 0 | 0 | 0 | * 1,863 | * 11 | * 11 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 7. All Partnerships: Total Receipts, by Selected Industrial Group, 2008—Continued

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

| Industrial grouping | Portfolio income—continued | | | | Net gain from sales and exchanges of property (Section 1231) | Other income | Real estate rental net income | Other rental net income |
|---|----------------------------|-------------------|-----------------------------|----------------------------|--|--------------------|-------------------------------|-------------------------|
| | Dividend income | Royalties | Net short-term capital gain | Net long-term capital gain | | | | |
| | (9) | (10) | (11) | (12) | (13) | (14) | (15) | (16) |
| All industries | 96,314,599 | 22,131,102 | 78,920,993 | 252,469,351 | 124,725,927 | 254,977,947 | 96,330,537 | 8,080,754 |
| Agriculture, forestry, fishing, and hunting | 166,535 | 763,438 | * 21,784 | 2,245,349 | 1,650,033 | 203,529 | 547,637 | 87,273 |
| Mining | 317,983 | 5,863,125 | 266,233 | 2,715,329 | 9,521,053 | 7,473,030 | 233,930 | 219,260 |
| Utilities | 104,628 | * 479 | 46,929 | 688,022 | 2,202,840 | 936,232 | * 23 | * 42,874 |
| Construction | 71,782 | 24,261 | 185,251 | 1,536,208 | 1,526,930 | 1,755,078 | 268,500 | 119,177 |
| Manufacturing | 5,425,339 | 2,233,833 | 78,273 | 1,750,399 | 1,207,995 | 460,148 | 39,717 | 942,853 |
| Wholesale trade | 208,510 | 25,030 | 12,474 | 757,518 | 1,991,149 | 149,374 | 18,763 | 41,934 |
| Retail trade | 164,603 | * 3,839 | * 8,153 | 362,226 | 1,921,097 | 161,907 | 340,886 | 54,354 |
| Transportation and warehousing | 359,582 | * 542 | * 23,896 | 325,620 | 543,672 | 24,006 | 38,143 | 73,078 |
| Information | 181,937 | 2,742,940 | 13,970 | 939,511 | 907,653 | 1,404,567 | 35,832 | 1,320,771 |
| Finance and insurance | 76,315,173 | 4,885,026 | 75,359,021 | 205,214,184 | 12,920,019 | 217,400,213 | 1,500,115 | 1,665,528 |
| Securities, commodity contracts, and other financial investments and related activities | 64,942,507 | 4,460,875 | 65,929,738 | 185,069,298 | 9,675,374 | 189,004,759 | 1,125,645 | 614,232 |
| Securities and commodity contracts and exchanges | 742,824 | 14,378 | 907,616 | 2,016,127 | 26,141 | 12,708,142 | * 11,731 | * 9,126 |
| Other financial investment activities | 64,199,683 | 4,446,497 | 65,022,122 | 183,053,171 | 9,649,234 | 176,296,617 | 1,113,914 | 605,107 |
| Funds, trusts, and other financial vehicles | 11,105,090 | 424,087 | 9,382,228 | 19,175,607 | 3,184,183 | 15,688,858 | 343,301 | 151,983 |
| Other finance and insurance | 267,576 | * 64 | 47,056 | 969,280 | 60,461 | 12,706,595 | 31,169 | * 899,313 |
| Real estate and rental and leasing | 5,956,028 | 3,243,239 | 1,769,695 | 19,931,359 | 76,021,942 | 11,750,360 | 92,073,345 | 3,002,821 |
| Real estate | 5,919,679 | 1,689,558 | 1,667,836 | 19,748,362 | 74,881,916 | 11,703,685 | 91,797,754 | 453,525 |
| Lessors of residential buildings and dwellings and cooperative housing | 611,810 | 335,586 | 92,633 | 2,258,005 | 23,344,498 | 2,340,395 | 20,618,631 | 58,192 |
| Lessors of nonresidential buildings (except mini-warehouses) | 2,064,725 | 263,182 | 685,327 | 3,797,516 | 29,772,902 | 1,726,955 | 54,671,926 | 152,255 |
| Lessors of miniwarehouses and self-storage units | 16,516 | * 14,976 | 0 | * 1,203 | 52,995 | * 8,681 | 1,800,390 | * 1,577 |
| Lessors of other real estate property | 264,036 | 317,002 | 18,171 | 1,110,176 | 12,427,046 | 298,421 | 5,647,513 | 161,732 |
| Other real estate activities | 2,962,593 | 758,811 | 871,705 | 12,581,461 | 9,284,475 | 7,329,233 | 9,059,294 | 79,770 |
| Rental and leasing services and lessors of nonfinancial intangible assets | 36,349 | 1,553,681 | * 101,859 | * 182,997 | 1,140,026 | 46,675 | 275,591 | 2,549,296 |
| Professional, scientific, and technical services | 564,201 | 1,189,879 | 62,744 | 3,382,724 | 3,113,012 | 3,225,118 | 56,816 | 67,937 |
| Management of companies (holding companies) | 5,913,331 | 701,217 | 987,976 | 9,640,768 | 7,287,289 | 8,342,596 | 579,633 | 182,962 |
| Administrative and support and waste management and remediation services | 235,057 | * 20,632 | * 14,367 | 1,249,306 | 140,770 | * 233,082 | 76,759 | * 24,374 |
| Educational services | * 3,761 | * 2,621 | * 80 | * 75,520 | * 25 | * 4,380 | 0 | 0 |
| Health care and social assistance | 131,218 | 0 | 14,532 | 547,156 | 1,021,505 | 82,648 | 127,882 | 200,964 |
| Arts, entertainment, and recreation | 53,092 | 77,780 | * 2,385 | 80,516 | 87,020 | 45,350 | 72,052 | 6,396 |
| Accommodation and food services | 134,432 | 349,897 | * 27,643 | 693,410 | 2,255,724 | 1,058,083 | 262,441 | 23,361 |
| Other services | 7,405 | * 3,323 | * 25,584 | * 334,227 | 406,201 | * 268,248 | 58,063 | * 4,838 |
| Nature of business not allocable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

* 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.

Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2007–2008

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

| Tax year, industrial grouping | Domestic general partnerships | | | Domestic limited partnerships | | | Domestic limited liability companies | | |
|---|-------------------------------|--------------------|-------------------------|-------------------------------|--------------------|-------------------------|---------------------------------------|--------------------|-------------------------|
| | Number of partnerships | Number of partners | Total net income (loss) | Number of partnerships | Number of partners | Total net income (loss) | Number of limited liability companies | Number of partners | Total net income (loss) |
| 2007 | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industries | 693,867 | 2,539,844 | 97,013,154 | 426,123 | 7,516,575 | 210,726,260 | 1,818,681 | 7,085,489 | 192,059,261 |
| Agriculture, forestry, fishing, and hunting | 66,891 | 177,433 | 2,336,678 | 13,642 | 73,122 | 525,730 | 42,698 | 134,430 | -566,083 |
| Mining | 11,570 | 165,299 | -1,886,978 | 12,394 | 659,952 | 18,224,432 | 14,953 | 152,506 | 13,931,153 |
| Utilities | 1,524 | 4,323 | 952,347 | 373 | 76,368 | 2,394,660 | 2,037 | 16,292 | 2,525,213 |
| Construction | 44,731 | 109,878 | 2,861,128 | 13,335 | 55,709 | 2,686,047 | 141,048 | 358,654 | 2,936,089 |
| Manufacturing | 13,181 | 31,973 | 17,522,386 | 2,380 | 175,023 | 14,853,204 | 28,378 | 183,234 | 29,107,875 |
| Wholesale trade | 11,741 | 27,144 | 2,260,277 | 3,549 | 186,396 | 4,872,502 | 34,374 | 125,102 | 12,776,150 |
| Retail trade | 60,629 | 132,578 | 488 | 8,638 | 92,069 | 1,632,423 | 84,933 | 245,130 | 1,522,757 |
| Transportation and warehousing | 9,359 | 21,160 | 1,294,076 | 3,472 | 926,932 | 4,166,796 | 30,687 | 70,359 | 1,809,314 |
| Information | 6,476 | 21,138 | 16,409,052 | 1,277 | 35,893 | 11,498,441 | 25,498 | 98,425 | 5,684,484 |
| Finance and insurance | 66,690 | 449,887 | 24,227,173 | 86,800 | 2,256,797 | 115,067,499 | 136,692 | 1,079,112 | 76,413,128 |
| Securities, commodity contracts, and other financial investments and related activities | 56,622 | 408,141 | 13,004,704 | 67,999 | 2,058,541 | 100,947,470 | 94,317 | 835,529 | 57,425,412 |
| Securities and commodity contracts and exchanges | 916 | 2,313 | 1,183,362 | 1,310 | 278,736 | 2,259,605 | 6,635 | 30,229 | -12,009,077 |
| Other financial investment activities | 55,706 | 405,828 | 11,821,342 | 66,689 | 1,779,805 | 98,687,865 | 87,682 | 805,300 | 69,434,489 |
| Funds, trusts, and other financial vehicles | 6,612 | 30,808 | 10,455,903 | 17,498 | 178,710 | 11,108,426 | 20,375 | 147,628 | 13,624,702 |
| Other finance and insurance | 3,456 | 10,938 | 766,566 | 1,302 | 19,545 | 3,011,602 | 22,000 | 95,955 | 5,363,014 |
| Real estate and rental and leasing | 255,795 | 982,790 | 14,672,576 | 247,264 | 2,103,587 | 21,942,043 | 931,420 | 3,357,317 | 2,126,410 |
| Real estate | 243,981 | 938,990 | 13,531,330 | 242,542 | 2,083,721 | 17,704,942 | 913,432 | 3,287,105 | 59,134 |
| Lessors of residential buildings and dwellings and cooperative housing | 62,194 | 242,151 | 2,825,965 | 90,398 | 795,484 | -4,126,232 | 262,125 | 849,222 | -5,802,529 |
| Lessors of nonresidential buildings (except mini-warehouses) | 100,642 | 372,257 | 8,434,161 | 77,890 | 565,108 | 15,489,346 | 310,988 | 1,133,519 | 9,477,944 |
| Lessors of miniwarehouses and self-storage units | 7,437 | 15,303 | 235,418 | 2,891 | 48,653 | 514,421 | 9,367 | 43,574 | -30,372 |
| Lessors of other real estate property | 27,325 | 129,515 | 1,185,148 | 14,119 | 223,974 | 1,162,706 | 57,204 | 189,514 | 729,305 |
| Other real estate activities | 46,383 | 179,764 | 850,639 | 57,245 | 450,503 | 4,664,700 | 273,748 | 1,071,275 | -4,315,213 |
| Rental and leasing services and lessors of nonfinancial intangible assets | 11,814 | 43,800 | 1,141,246 | 4,721 | 19,865 | 4,237,101 | 17,988 | 70,213 | 2,067,276 |
| Professional, scientific, and technical services | 40,950 | 102,494 | 6,943,336 | 4,683 | 18,530 | 5,299,623 | 105,786 | 349,252 | 17,329,940 |
| Management of companies (holding companies) | 802 | 3,228 | 2,359,404 | 5,393 | 562,753 | 2,614,242 | 16,410 | 106,269 | 16,671,622 |
| Administrative and support and waste management and remediation services | 18,077 | 44,420 | 600,855 | 2,481 | 5,637 | 868,876 | 36,468 | 91,036 | 2,470,563 |
| Educational services | 2,587 | 6,028 | 63,928 | * 937 | * 2,043 | * 43,068 | 7,793 | 20,821 | -190,333 |
| Health care and social assistance | 12,788 | 77,070 | 4,463,200 | 5,294 | 49,515 | 2,050,473 | 43,699 | 198,978 | 10,586,992 |
| Arts, entertainment, and recreation | 14,874 | 38,793 | 855,357 | 3,883 | 150,704 | 412,457 | 32,855 | 184,188 | -1,823,759 |
| Accommodation and food services | 26,071 | 65,713 | 723,948 | 7,823 | 78,172 | 1,330,801 | 69,293 | 228,170 | -1,410,188 |
| Other services | 29,131 | 78,496 | 353,923 | 2,494 | 7,309 | 240,170 | 33,304 | 85,502 | 145,817 |
| Nature of business not allocable | 0 | 0 | 0 | * 13 | * 64 | * 2,774 | * 356 | * 712 | * 12,117 |

Footnotes at end of table.

Partnership Returns, 2008

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Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, 2007–2008—Continued

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

| Tax year, industrial grouping | Domestic general partnerships | | | Domestic limited partnerships | | | Domestic limited liability companies | | |
|---|-------------------------------|--------------------|-------------------------|-------------------------------|--------------------|-------------------------|---------------------------------------|--------------------|-------------------------|
| | Number of partnerships | Number of partners | Total net income (loss) | Number of partnerships | Number of partners | Total net income (loss) | Number of limited liability companies | Number of partners | Total net income (loss) |
| 2008 | (1) | (2) | (3) | (4) | (5) | (6) | (7) | (8) | (9) |
| All industries | 669,601 | 2,623,041 | 80,418,173 | 411,698 | 7,054,319 | 178,264,696 | 1,898,178 | 7,524,172 | 54,704,424 |
| Agriculture, forestry, fishing, and hunting | 57,599 | 166,663 | 2,421,284 | 14,849 | 70,680 | 460,059 | 41,002 | 163,751 | -971,068 |
| Mining | 11,167 | 252,710 | -2,606,585 | 9,888 | 345,871 | 23,405,399 | 13,783 | 276,404 | 20,867,268 |
| Utilities | 2,937 | 8,548 | 745,378 | 684 | 86,922 | 2,063,074 | 4,278 | 43,964 | -1,153,927 |
| Construction | 43,498 | 94,363 | 394,068 | 9,559 | 40,870 | -1,013,106 | 139,989 | 355,035 | -2,095,204 |
| Manufacturing | 12,234 | 30,119 | 15,697,312 | 2,738 | 213,129 | 17,219,647 | 27,332 | 175,992 | 3,260,182 |
| Wholesale trade | 8,817 | 19,294 | 1,434,468 | 3,030 | 179,411 | 1,181,257 | 45,938 | 138,379 | 12,137,863 |
| Retail trade | 64,675 | 139,852 | 887,645 | 8,722 | 92,853 | 667,372 | 90,365 | 265,578 | 519,149 |
| Transportation and warehousing | 8,285 | 22,151 | 1,038,882 | 1,510 | 1,107,494 | 4,295,852 | 39,022 | 115,746 | -801,628 |
| Information | 6,137 | 20,437 | 11,851,976 | 1,380 | 37,834 | 12,792,394 | 28,861 | 104,031 | 6,515,178 |
| Finance and insurance | 74,185 | 467,033 | 20,702,055 | 77,622 | 2,017,856 | 92,649,385 | 147,327 | 1,055,783 | 37,041,386 |
| Securities, commodity contracts, and other financial investments and related activities | 60,263 | 417,341 | 10,182,498 | 62,981 | 1,821,174 | 80,200,639 | 101,485 | 821,083 | 22,067,055 |
| Securities and commodity contracts and exchanges | 4,726 | 10,841 | 1,579,330 | 1,753 | 127,641 | -721,958 | 6,374 | 27,074 | -34,476,246 |
| Other financial investment activities | 55,538 | 406,500 | 8,603,168 | 61,227 | 1,693,534 | 80,922,597 | 95,110 | 794,009 | 56,543,301 |
| Funds, trusts, and other financial vehicles | 6,747 | 31,076 | 9,750,260 | 13,494 | 159,651 | 11,423,959 | 17,735 | 125,708 | 10,135,305 |
| Other finance and insurance | 7,174 | 18,616 | 769,297 | 1,147 | 37,030 | 1,024,786 | 28,107 | 108,992 | 4,839,026 |
| Real estate and rental and leasing | 238,586 | 925,616 | 11,283,002 | 246,760 | 2,048,474 | 13,211,393 | 948,862 | 3,533,512 | -18,426,174 |
| Real estate | 225,023 | 891,742 | 10,373,217 | 242,141 | 2,027,393 | 7,280,576 | 927,868 | 3,458,480 | -20,110,563 |
| Lessors of residential buildings and dwellings and cooperative housing | 57,310 | 230,720 | 1,544,935 | 85,138 | 805,378 | -5,312,334 | 255,260 | 828,770 | -9,155,940 |
| Lessors of nonresidential buildings (except mini-warehouses) | 93,077 | 361,078 | 7,436,599 | 78,630 | 572,597 | 17,231,352 | 331,196 | 1,269,904 | 6,936,283 |
| Lessors of miniwarehouses and self-storage units | 5,233 | 10,741 | 241,204 | 2,831 | 23,905 | 518,997 | 10,671 | 55,379 | 302,856 |
| Lessors of other real estate property | 28,815 | 122,062 | 977,729 | 15,017 | 201,137 | -227,049 | 51,442 | 173,472 | 146,868 |
| Other real estate activities | 40,588 | 167,141 | 172,750 | 60,525 | 424,377 | -4,930,391 | 279,298 | 1,130,955 | -18,340,631 |
| Rental and leasing services and lessors of nonfinancial intangible assets | 13,563 | 33,874 | 909,784 | 4,620 | 21,081 | 5,930,817 | 20,993 | 75,032 | 1,684,389 |
| Professional, scientific, and technical services | 36,305 | 83,007 | 7,949,840 | 5,403 | 24,256 | 5,962,221 | 122,375 | 402,047 | 13,623,577 |
| Management of companies (holding companies) | 2,484 | 7,303 | 2,004,992 | 6,275 | 524,412 | 1,560,086 | 13,186 | 90,068 | -20,369,100 |
| Administrative and support and waste management and remediation services | 19,506 | 43,171 | 575,072 | 3,783 | 12,230 | 887,376 | 40,468 | 97,142 | 228,138 |
| Educational services | 3,474 | 7,865 | 100,352 | * 57 | * 235 | * 68,177 | 6,050 | 15,486 | -38,589 |
| Health care and social assistance | 10,113 | 156,383 | 4,127,475 | 5,917 | 63,113 | 2,621,330 | 45,937 | 185,630 | 12,340,653 |
| Arts, entertainment, and recreation | 20,711 | 61,537 | 902,946 | 4,517 | 112,509 | 181,949 | 40,006 | 172,218 | -2,161,085 |
| Accommodation and food services | 22,437 | 53,276 | 710,025 | 6,829 | 69,111 | -144,180 | 67,101 | 236,842 | -5,342,184 |
| Other services | 26,451 | 63,713 | 197,988 | ** 2,176 | ** 7,059 | ** 195,011 | 33,813 | 91,597 | -490,112 |
| Nature of business not allocable | 0 | 0 | 0 | ** | ** | ** | * 2,484 | * 4,967 | * 20,103 |

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

** Nature of business not allocable has been added to Other services for Domestic limited partnerships due to disclosure.

NOTE: Detail may not add to totals because of rounding. 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 (LLPs), foreign partnerships, "other" or "nonresponse" were not included in this table due to the small number of returns. For 2008, there were 122,642 partnerships classified as "LLPs", 7,456 partnerships classified as "foreign", 11,466 partnerships classified as "other", and 24,966 classified as "no response."