

Sole Proprietorship Returns, 2009

by Jason Paninos and Scott Hollenbeck

For Tax Year 2009, there were approximately 22.7 million individual income tax returns that reported nonfarm sole proprietorship activity, a 0.2-percent increase from 2008. Profits reported on these returns fell to \$244.8 billion in 2009, a 7.4-percent decline from 2008. In constant dollars, total nonfarm sole proprietorship profits decreased by 8.3 percent in 2009, continuing a 4-year trend that started with a 0.2-percent decrease in inflation-adjusted profits in 2006, followed by a 2.0-percent decline in 2007, and 7.7-percent fall in 2008. The steepest decline in profits was experienced by the finance and insurance sector, falling 42.5 percent and losing \$7.7 billion in 2009. This was the second year in a row that this sector experienced a double-digit decrease, as its reported profits fell 10.8 percent in 2008, as well.¹ There were three nonfarm sole proprietorship industries that experienced modest increases in profits for 2009. The greatest rise in profits was reported by the other services sector. This sector, which is principally composed of auto repair, laundry services, and other miscellaneous services, saw increases of approximately \$2.6 billion. This sector also reported the greatest percentage increase in profits, 14.1 percent, going from \$18.1 billion for 2008 to \$20.7 billion for 2009. The professional, scientific, and technical services sector accounted for 27.5 percent of total profits for all nonfarm sole proprietorship industries, the largest by any sector, despite experiencing a 9.5-percent decline in profits in 2009. Reporting the second largest profits of any sector was the health care and social assistance sector, with 19.8 percent of total profits, at \$48.4 billion.

Jason Paninos and Scott Hollenbeck are economists with the Individual Research Section. This article was prepared under the direction of Mike Strudler, Chief.

In addition to reporting the largest percentage decrease in profits, the finance and insurance sector also reported the largest percentage decrease in receipts, dropping from \$112.3 billion in 2008 to \$90.9 billion in 2009, a 19.1-percent decrease. For sole proprietorships as a whole, receipts decreased 10.6 percent, while deductions decreased 11.3 percent. Among all industrial sectors, the construction sector experienced the greatest downturn in receipts, losing \$34 billion, or 16.4 percent. The retail trade sector reported the largest percentage of total business receipts, with 15.2 percent, while also having the largest percentage of total business deductions, with 18.3 percent. The retail trade sector was the largest in these two categories despite reporting a 9-percent decrease in receipts and a 9.5-percent decrease in deductions. The other services sector reported the largest increase in receipts, with a 1-percent increase in business receipts. The only other sector to report an increase in receipts was the health care and social assistance sector, with a 0.6-percent increase. This sector also reported the smallest decrease in deductions, with a 0.2-percent decline.

Returns and Receipts

The number of individual income tax returns reporting nonfarm sole proprietorship activity for 2009 increased 0.2 percent to just under 22.7 million (Figure A).² The largest sector in terms of number of returns was the professional, scientific, and technical services sector. The number of returns in this sector decreased for the second straight year to just under 3.2 million returns, a reduction of 0.8 percent. The second largest sector, the construction sector, had a 4.5-percent decrease in number of returns from slightly more than 2.8 million to just under 2.7 million. The overall increase in number of returns was

¹ Dungan, Adrian, "Sole Proprietorship Returns, 2008," *Statistics of Income Bulletin*, Summer 2010, Volume 30, Number 1, pp. 6–71. Profits in the finance and insurance sector decreased from \$20.2 billion in 2007 to \$18.0 billion in 2008.

² For 2009, the 22,659,976 nonfarm sole proprietorship returns accounted for an estimated 25,210,614 nonfarm businesses. For purposes of the statistics, if a proprietor owned more than one business, the statistics for each business were combined with those of the proprietor's dominant business and included in the industrial group for that business activity. When this occurred, the sum of net incomes (for businesses reporting a positive net income) reduced by the sum of net deficits (for businesses reporting a deficit) yielded the profits for a specific industrial group.

The North American Industry Classification System (NAICS) was used to classify data by industries for 2009.

These classifications were applied on a "per business" (rather than on a "per establishment") basis for Statistics of Income by combining various industry groups, although businesses were further combined as described above.

While the wording of the industry titles used for the sole proprietorship statistics diverge somewhat from those appearing in NAICS, the definitions are consistent.

The North American Industry Classification System for industrial coding was introduced in Tax Year 1998. Due to coding changes, comparisons between data by industries from 1998–2009 with 1997 and prior years may show inconsistencies. A reason for this was that several types of sole proprietorships under the NAICS system were classified in completely different industrial groups, which makes prior-year comparisons inappropriate. For example, in 1997, finance, insurance, and real estate were grouped by Standard Industrial Classification (SIC) codes as one industry, while, under the NAICS system, the group has been split into two industrial sectors. The industrial sectors based on the NAICS codes are reported in Tables 1 and 2.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Figure A

Nonfarm Sole Proprietorship Returns, Receipts, and Deductions, by Selected Industrial Sectors, Tax Years 2008 and 2009

[Number of returns is in thousands—money amounts are in billions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	2008	2009	Percentage increase	2008	2009	Percentage increase	2008	2009	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	22,614.5	22,660.0	0.2	1,317.4	1,178.4	-10.6	1,053.7	934.5	-11.3
Construction	2,821.7	2,695.8	-4.5	206.7	172.7	-16.4	177.6	145.8	-17.9
Specialty trade contractors	2,263.3	2,150.7	-5.0	143.1	121.1	-15.3	119.4	98.7	-17.3
Wholesale trade (merchant wholesalers)	325.5	335.4	3.0	52.3	44.0	-16.0	48.3	40.5	-16.0
Retail trade	2,275.5	2,272.5	-0.1	196.8	179.1	-9.0	188.9	170.9	-9.5
Transportation and warehousing	1,047.7	1,077.3	2.8	81.1	70.8	-12.7	71.8	61.5	-14.4
Finance and insurance	693.1	659.5	-4.8	112.3	90.9	-19.1	94.3	80.6	-14.6
Real estate and rental and leasing	1,278.9	1,246.4	-2.5	58.1	49.7	-14.4	43.9	36.8	-16.2
Real estate	1,217.1	1,181.6	-2.9	52.9	45.8	-13.3	38.7	33.1	-14.7
Professional, scientific, and technical services	3,218.9	3,191.8	-0.8	172.0	157.4	-8.5	97.8	90.2	-7.8
Administrative and support and waste management and remediation services	2,302.8	2,415.0	4.9	61.4	60.3	-1.9	44.5	42.4	-4.6
Health care and social assistance	1,998.3	2,080.8	4.1	118.6	119.3	0.6	71.1	71.0	-0.2
Arts, entertainment, and recreation	1,347.8	1,345.3	-0.2	33.1	29.2	-11.6	25.1	22.5	-10.6
Performing arts, spectator sports, and related industries	1,094.0	1,116.0	2.0	24.6	22.2	-10.0	17.1	15.8	-7.3
Other services	2,360.1	2,669.5	13.1	83.0	83.8	1.0	64.9	63.1	-2.7
Personal and laundry services	1,597.9	1,654.2	3.5	42.9	42.2	-1.7	29.8	28.7	-3.8
All other sectors	2,944.3	2,670.5	-9.3	141.9	121.3	-14.5	125.6	109.3	-13.0

[1] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years.

NOTES: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

primarily due to the increase in the other services sector, which, as stated above, includes personal and laundry services, as well as automotive and other repair services. This sector increased by 13.1 percent to roughly 2.7 million returns.

Total business receipts (the sum of "income from sales and operations" and "other business income") for all nonfarm sole proprietorship industries showed the biggest decrease reported, since at least 1980, dropping 10.6 percent, from \$1,317.4 billion to \$1,178.4 billion.³ The retail sector was the largest sector in terms of business receipts and accounted for 15.2 percent of total business receipts in 2009. Its receipts decreased by 9 percent, following a 1-percent decrease in 2008. For the first time since 2003, the construction sector was not the largest sector in terms of total business receipts. In 2009, the construction sector saw its third consecutive year of decline,

dropping 16.4 percent from \$206.7 billion to \$172.7 billion. This 16.4-percent decrease in total business receipts was the steepest drop in 3 years of decreases; total business receipts decreased by 10.5 percent in 2008 and 2.4 percent in 2007. The only two industries that showed increases in business receipts were the health care and social assistance sector and the other services sector. They grew by 0.6 percent and 1 percent, respectively, resulting in a total increase of \$1.5 billion in business receipts. For all sectors, total business receipts for nonfarm sole proprietorships decreased by \$139 billion. The construction sector accounted for \$34 billion of the decrease in business receipts, or nearly one quarter of the aggregate decline. The finance and insurance sector experienced the second largest overall decrease in total business receipts, a \$21.4-billion decline from 2008. This sector had the largest percentage drop in total business

³ Statistics for "business receipts, total" in Table 2 represent the total receipts of the business, mainly gross receipts from sales and operations. Business receipts also include miscellaneous business receipts, such as incidental sales of scrap, shown separately in the statistics as "other business income." However, business receipts exclude incidental investment income received through the business. Examples of such incidental investment income are interest, dividends, income or loss from rents or royalties, and capital or ordinary gain or loss from the sale of investment and business property. Sole proprietors report incidental investment income, in combination with non-business related investment income, as part of their total income on their individual income tax returns.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

receipts in 2009, 19.1 percent, following the largest percentage increase in 2008, 19.5 percent. In constant dollar terms, total business receipts for 2009 decreased 11.4 percent (Figure B).⁴ This is the largest percentage decrease since at least 1989, and it is almost twice as large as the 5.8-percent decrease experienced in 1991; the second largest percentage decrease reported.

Deductions

Total business deductions (“cost of sales and operations” plus business expenses, including expenses for home office) in current dollars decreased 11.3 percent from \$1,053.7 billion in 2008 to \$934.5 billion in 2009 (Figure A).^{5,6} In 2009, there were no industries that reported a percentage increase in total business deductions. The largest sector in terms

Figure B

Nonfarm Sole Proprietorship Receipts, Deductions, and Profits, Tax Years 1988–2009

[Money amounts are in billions of dollars]

Tax year	Total business receipts			Total business deductions [1]			Net income less deficit (profits)		
	Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]		Current dollars	Constant dollars [2]	
		Amount	Percentage increase		Amount	Percentage increase		Amount	Percentage increase
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	672.0	1,003.2	[3]	545.7	814.6	[3]	126.3	188.5	[3]
1989	692.8	996.6	-0.7	560.2	805.8	-1.1	132.7	190.9	1.2
1990	730.6	1,011.9	1.5	589.2	816.1	1.3	141.4	195.8	2.6
1991	712.6	953.2	-5.8	571.2	764.0	-6.4	141.5	189.3	-3.4
1992	737.1	963.1	1.0	583.1	761.9	-0.3	154.0	201.2	6.3
1993	757.2	968.0	0.5	600.8	768.0	0.8	156.5	200.0	-0.6
1994	790.6	989.9	2.3	623.8	781.0	1.7	166.8	208.8	4.4
1995	807.4	990.2	[4]	638.1	782.6	0.2	169.3	207.6	-0.6
1996	843.2	1,014.9	2.5	666.5	802.1	2.5	176.8	212.7	2.5
1997	870.4	1,029.4	1.4	683.9	808.8	0.8	186.6	220.7	3.8
1998	918.3	1,073.9	4.3	716.2	837.5	3.6	202.3	236.5	7.2
1999	969.3	1,117.2	4.0	761.4	877.5	4.8	207.9	239.7	1.3
2000	1,021.0	1,151.7	3.1	806.4	909.7	3.7	214.7	242.2	1.1
2001	1,016.8	1,121.7	-2.6	799.6	882.1	-3.0	217.4	239.8	-1.0
2002	1,029.7	1,117.8	-0.3	808.9	878.1	-0.5	221.1	240.0	0.1
2003	1,050.2	1,116.0	-0.2	820.2	871.6	-0.7	230.3	244.7	2.0
2004	1,139.5	1,177.6	5.5	892.4	922.2	5.8	247.6	255.8	4.5
2005	1,222.9	1,222.9	3.8	953.4	953.4	3.4	269.9	269.9	5.5
2006	1,278.4	1,238.0	1.2	1,001.1	969.5	1.7	278.0	269.3	-0.2
2007	1,324.4	1,246.0	0.6	1,044.3	982.5	1.3	280.6	263.9	-2.0
2008	1,317.4	1,212.9	-2.7	1,053.7	970.1	-1.3	264.5	243.5	-7.7
2009	1,178.4	1,075.1	-11.4	934.5	852.6	-12.1	244.8	223.3	-8.3

[1] Total business deductions are calculated before subtraction of nonallowable “passive” activity losses and any “passive loss” carryover from prior years. However, these losses (after subtraction) and any carryover are reflected in net income less deficit. Therefore, total business receipts minus total business deductions may not always equal net income less deficit.

[2] Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the Survey of Current Business. The deflator represents the annual average of current-weighted prices, based on 2005 = 100.

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage increases were calculated before rounding.

⁴ Based on the overall implicit price deflator for Gross Domestic Product (GDP). See U.S. Department of Commerce, Bureau of Economic Analysis, *Survey of Current Business*. Indices used for this article were:

Year	Indices	Year	Indices	Year	Indices	Year	Indices
1988	66.988	1994	79.872	2000	88.647	2006	103.257
1989	69.518	1995	81.536	2001	90.650	2007	106.296
1990	72.201	1996	83.088	2002	92.118	2008	108.619
1991	74.760	1997	84.555	2003	94.100	2009	109.615
1992	76.533	1998	85.511	2004	96.770		
1993	78.224	1999	86.768	2005	100.00		

⁵ Sole proprietors report personal, i.e., nonbusiness, income and expense items apart from business income or loss, which is reported on the attached Schedule C, *Profit or Loss From Business* (or, to a lesser extent, on Schedule C-EZ, *Net Profit From Business*). Salaries paid to owners are neither deducted as wages paid on Schedule C nor included as wages received on the Form 1040. Similarly, sole proprietors deduct charitable contributions made through the business as personal expenses on Schedule A, *Itemized Deductions*. However, the owner of a sole proprietorship may choose to deduct any foreign taxes paid as a business expense, unless the owner elects to claim these taxes as a credit against U.S. income tax.

⁶ Business deductions include the home office business deductions. After 1990, home office expenses were calculated separately on Form 8829, *Expenses for Business Use of Your Home*, and the deductible portion brought forward to the Schedule C. In some cases, these expenses were limited. Prior to 1990, these expenses were not limited and were included with other expenses, such as depreciation deductions, utilities, and “other” expenses on Schedule C.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

of total business deductions, the retail trade sector, reported a 9.5-percent decrease in deductions, dropping to \$170.9 billion. The second largest sector, the construction sector, reported a decrease in deductions of 17.9 percent, down to \$145.8 billion. This represented the largest percentage decrease by any sector in 2009. When accounting for inflation, total business deductions decreased 12.1 percent in 2009, by far the biggest decrease since at least 1980.

The cost of sales and operations, which represented 39.2 percent of total 2009 business deductions,

decreased 15.7 percent from the 2008 level to approximately \$366.4 billion (Figure C). Total business “expenses” (total business deductions minus the cost of sales and operations) were \$568.1 billion for 2009, an 8.2-percent decrease from the 2008 amount. The main components of total business expenses are highlighted in Figure D. The two largest components were car and truck expenses and salaries and wages, both reported a little more than \$75 billion; each accounting for 13.2 percent of the total. The car and truck expenses decreased by 11.8 per-

Figure C

Components of Nonfarm Sole Proprietorship Business Deductions, Tax Years 2008 and 2009

[Money amounts are in millions of dollars]

Business deductions	2008	2009	Percentage increase
	(1)	(2)	(3)
Business deductions, total [1]	1,053,706.0	934,535.7	-11.3
Cost of sales and operations, total	434,868.3	366,438.0	-15.7
Inventory, beginning of year	46,735.3	45,587.0	-2.5
Cost of labor	31,282.1	27,668.5	-11.6
Purchases	280,662.4	238,855.6	-14.9
Materials and supplies	56,592.4	45,105.6	-20.3
Other costs	66,776.8	55,368.9	-17.1
Inventory, end of year	47,180.6	46,147.5	-2.2
Business expenses, total	618,837.6	568,097.7	-8.2
Advertising expenses	14,767.2	13,612.8	-7.8
Car and truck expenses	85,054.9	75,048.3	-11.8
Commissions	13,381.2	11,759.0	-12.1
Contract labor	35,388.2	32,306.7	-8.7
Depletion	1,423.8	687.8	-51.7
Depreciation [2]	41,446.3	34,546.4	-16.6
Employee benefit programs	2,897.0	2,870.3	-0.9
Home office business deductions [2]	11,504.2	10,868.5	-5.5
Depreciation, Form 8829	1,476.0	1,370.7	-7.1
Insurance	18,308.1	17,117.1	-6.5
Legal and professional services	11,108.8	10,265.0	-7.6
Meals and entertainment deducted	7,335.9	7,500.6	2.2
Mortgage interest	6,481.1	5,361.1	-17.3
Other interest paid on business indebtedness	8,181.0	7,176.1	-12.3
Office expenses	12,827.3	11,719.9	-8.6
Pension and profit-sharing plans	1,235.3	1,176.1	-4.8
Rent paid on machinery and equipment	9,439.0	7,928.9	-16.0
Rent paid on other business property	34,074.9	33,135.3	-2.8
Repairs	15,463.7	14,357.9	-7.2
Salaries and wages	79,148.5	75,012.7	-5.2
Supplies	31,831.5	29,829.6	-6.3
Taxes paid	18,066.6	16,905.7	-6.4
Travel	12,740.9	11,304.6	-11.3
Utilities	24,674.7	23,693.0	-4.0
Other business deductions	118,421.7	110,168.3	-7.0
Schedule C-EZ business deductions	3,635.8	3,745.9	3.0

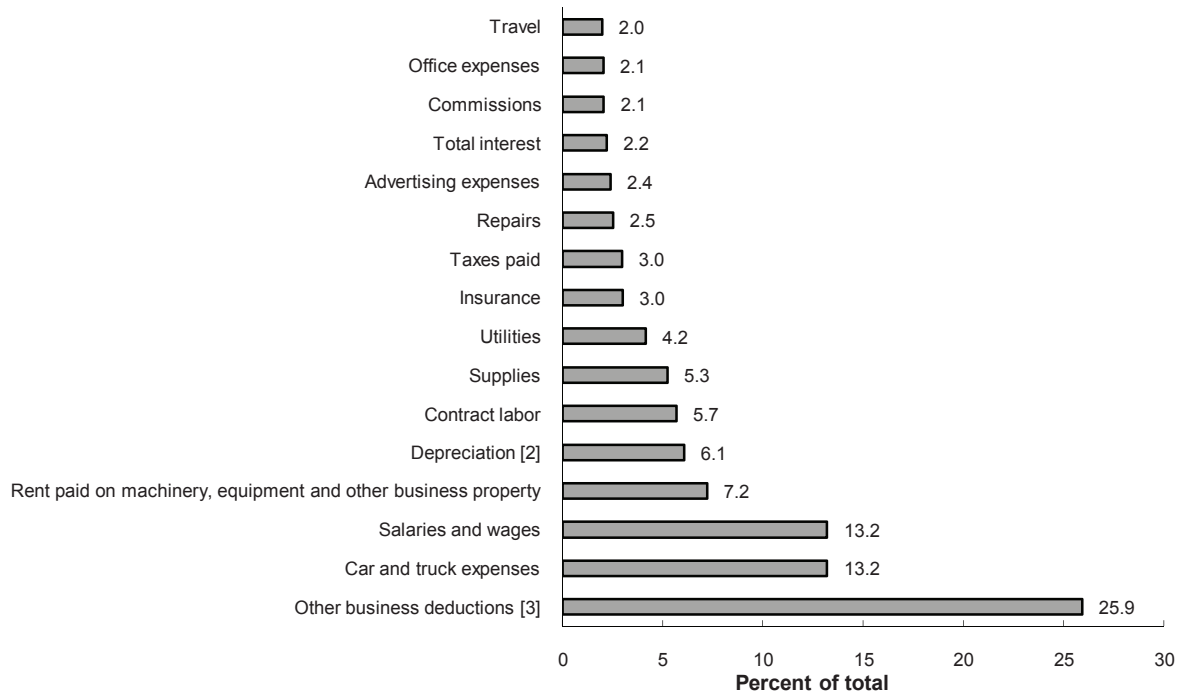
[1] Total business deductions are before subtraction of nonallowable “passive” activity losses and any “passive loss” carryover from the prior years.

[2] Depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*, is included in “home office business deductions” and excluded from “depreciation” shown above.

NOTES: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

Figure D

Nonfarm Sole Proprietorship Business Expenses, Tax Year 2009 [1]



[1] Total business expenses equal all business deductions minus cost of sales and operations.

[2] Depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*, is included in "home office business deductions" and excluded from "depreciation" shown above. See footnote 3 below.

[3] Includes depletion; employee benefit programs; legal and professional services; pension and profit-sharing plans; meals and entertainment; home office; and other business deductions. Other business deductions also includes all Schedule C-EZ, *Net Profit from Business*, deductions (\$3.7 billion).

NOTES: Percentages are based on an estimated total business expense of \$568.1 billion. Detail may not add to 100 percent because of rounding.

cent from roughly \$85.1 billion, while salaries and wages decreased 5.2 percent from the 2008 amount of \$79.1 billion. The next largest components of business expenses in regard to deductions were rent paid on business property, machinery, and equipment (7.2 percent of total business expenses), and depreciation (6.1 percent). For 2009, rent of business property, machinery, and equipment expenses decreased 5.6 percent from \$43.5 billion down to \$41.1 billion, while depreciation expenses fell 16.6 percent to \$34.5 billion. The only business expense that increased for 2009 was the meals and entertainment deduction, which rose 2.2 percent. Salaries and wages showed the largest net increase in share of

business expenses, at 0.4 percentage points, up from 12.8 percent in 2008. Depreciation showed the largest net decrease in share of business expenses, at 6.1 percent, 0.6 percentage points down from 6.7 percent in 2008. Car and truck expenses showed the second largest net decrease in share, seeing the share drop from 13.7 percent in 2008 to 13.2 percent in 2009.

Historically, constant dollar depreciation increased almost every year from 1993 through 2003 and then declined every year from 2003 until 2009, except for 2008 (Figure E).⁷ The increases in 2003 and 2008 coincided with legislative changes to section 179 of the Internal Revenue Code that substantially increased the amount of certain investment

⁷ Under section 179 of the Internal Revenue Code, the cost of certain tangible property may be treated as a current expense rather than a capital expenditure subject to depreciation deductions. The Omnibus Budget Reconciliation Act of 1993 (OBRA93) increased the maximum amount of investment that could immediately be deducted on property placed in service after 1992, from \$10,000 to \$17,500. The increase in the constant dollar depreciation deductions for 1993, and subsequent decline in 1995, may be attributed, in part, to this provision of OBRA93. Following the enactment of this provision, the 179 deduction for all individuals (not just sole proprietors) filing Form 4562, *Depreciation and Amortization*, increased 32.4 percent to \$13.5 billion for 1993.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Figure E

Nonfarm Sole Proprietorship Net Income, Deficit, and Depreciation, Tax Years 1988–2009

[Money amounts are in billions of dollars]

Tax year	Current dollars			Constant dollars [1]			Percentage increase in constant dollars [1]		
	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]	Net income	Deficit	Depreciation [2]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1988	145.5	19.2	26.1	217.2	28.7	39.0	[3]	[3]	[3]
1989	152.4	19.7	24.5	219.2	28.3	35.2	0.9	-1.1	-9.5
1990	161.7	20.2	23.7	224.0	28.0	32.8	2.2	-1.3	-6.9
1991	162.4	20.9	23.1	217.2	28.0	30.9	-3.0	-0.1	-5.9
1992	173.5	19.5	23.3	226.7	25.5	30.4	4.4	-8.9	-1.5
1993	177.0	20.5	25.0	226.3	26.2	32.0	-0.2	2.9	5.0
1994	187.8	21.0	26.2	235.1	26.3	32.8	3.9	0.3	2.6
1995	191.7	22.5	26.2	235.1	27.6	32.2	[4]	4.8	-1.9
1996	200.1	23.4	27.4	240.9	28.1	32.9	2.4	2.1	2.4
1997	210.5	23.8	28.6	248.9	28.2	33.9	3.3	0.2	2.8
1998	226.2	23.9	29.1	264.5	28.0	34.1	6.3	-0.7	0.6
1999	233.4	25.5	30.6	269.0	29.3	35.3	1.7	4.9	3.6
2000	245.2	30.5	32.2	276.6	34.4	36.3	2.8	17.3	2.9
2001	250.2	32.8	33.4	276.0	36.2	36.9	-0.2	5.1	1.5
2002	257.3	36.2	36.6	279.3	39.3	39.8	1.2	8.6	7.9
2003	269.1	38.8	41.8	286.0	41.2	44.4	2.4	4.9	11.6
2004	290.5	42.9	42.9	300.2	44.4	44.3	5.0	7.6	-0.1
2005	314.8	44.8	39.1	314.8	44.8	39.1	4.9	1.1	-11.8
2006	326.8	48.7	39.0	316.5	47.2	37.8	0.5	5.3	-3.3
2007	335.1	54.5	39.6	315.3	51.3	37.3	-0.4	8.7	-1.3
2008	325.3	60.8	41.4	299.5	55.9	38.2	-5.0	9.0	2.3
2009	308.9	64.1	34.5	281.8	58.4	31.5	-5.9	4.5	-17.4

[1] Constant dollars are based on the overall implicit price deflator for gross domestic product computed and reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the Survey of Current Business. The deflator represents the annual average of current-weighted prices, based on 2005 = 100.

[2] Excludes depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*.

[3] Not calculated.

[4] Less than 0.05 percent.

NOTE: Percentage increases were calculated before rounding.

property that could be expensed in a given year (rather than depreciated over time). In 2003, under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum allowable section 179 deduction vaulted from \$24,000 in 2002 to \$100,000 in 2003. The change led to constant dollar depreciation increasing by 11.6 percent for 2003, which was the highest growth in depreciation of any year between 1988 and 2009. But the initial jump in depreciation was followed in subsequent years by trends of decreased depreciation. From 2004 through 2007, constant dollar declines of depreciation were witnessed for all 4 years. In 2004, constant dollar depreciation

deductions decreased by 0.1 percent, marking the first drop in 9 years. This downward trend was even more evident in 2005, as constant dollar depreciation fell by 11.8 percent, followed by decreases of 3.3 percent and 1.3 percent in 2006 and 2007, respectively. During this same 4-year period, section 179 limits gradually increased for inflation, finally rising to \$125,000 in 2007.⁸ In 2008, the section 179 limit was doubled to \$250,000, which contributed to a reversal in the previous downward trend in depreciation and helped to account for a 2.3-percent increase in constant dollar depreciation. The \$250,000 limit remained constant for 2009, and depreciation

⁸ Under the Jobs and Growth Tax Relief Reconciliation Act of 2003, the maximum amount of section 179 deduction increased from \$24,000 for 2002 to \$100,000 for 2003, \$102,000 for 2004, \$105,000 for 2005, and \$108,000 for 2006. This was further expanded to \$125,000 for 2007 by the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, signed May 25, 2007. The Jobs Creation and Worker Assistance Act of 2002 introduced 30-percent bonus depreciation and the Jobs and Growth Tax Relief Reconciliation Act of 2003 increased the bonus percentage to 50 percent, for property placed in service by January 1, 2005. While bonus depreciation was available to sole proprietors, it was generally not as advantageous as immediate expensing and, therefore, likely had less effect on their depreciation deductions.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

dropped by 17.4 percent, the largest decrease since at least 1988.⁹

Beginning with Tax Year 1992, certain smaller businesses could elect not to itemize depreciation and other business deductions by filing the Schedule C-EZ, Net Profit from Business, a simplified version of Schedule C, Profit or Loss from Business. (Schedule C and Schedule C-EZ are the source of sole proprietorship statistics.) For Tax Year 2009, taxpayers could use Schedule C-EZ if they: had business expenses of \$5,000 or less; used the cash accounting method; had no inventories; did not report a loss from the business; had only one business as a sole proprietor; had no employees; were not required to file form 4562, Depreciation and Amortization, for the business; claimed no deduction for home business expenses; and had no prior-year disallowed passive activity losses from the business. Since tax-

payers using Schedule C-EZ did not itemize business deductions, the detailed deductions in Table 2 are slightly understated and do not add to the totals.

Figure F presents the numbers and percentages of nonfarm sole proprietorship returns filed on Schedule C-EZ, by the industrial sector. For Tax Year 2009, approximately 4.5 million taxpayers filed the Schedule C-EZ, marking a 3-percent increase from the number filed for 2008. Of returns filed for 2009 in the administrative and support sector (the largest filers of this schedule), taxpayers filed 0.72 million Schedule C-EZ returns, or 29.7 percent of the total sole proprietorship returns for that sector.¹⁰ For 2009, business receipts from Schedule C-EZ filers totaled \$33.4 billion, or 2.8 percent of total business receipts reported. Business deductions reported on Schedule C-EZ returns accounted for only 0.4 percent of total business deductions for all industries, or

Figure F

All Nonfarm Sole Proprietorship Returns and Those with Schedule C-EZ, by Selected Industrial Sectors, Tax Year 2009

[Number of returns is in thousands, money amounts are in millions of dollars]

Industrial sector	Number of returns			Total business receipts			Total business deductions [1]		
	Total	With Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total	Total	On Schedule C-EZ	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All nonfarm industries	22,660.0	4,485.4	19.8	1,178,437.1	33,436.5	2.8	934,535.7	3,745.9	0.4
Construction	2,695.8	470.3	17.4	172,701.0	3,702.2	2.1	145,782.8	401.1	0.3
Wholesale trade (merchant wholesalers)	335.4	30.6	9.1	43,969.6	241.7	0.5	40,525.8	34.6	0.1
Retail trade	2,272.5	258.0	11.4	179,053.4	1,508.5	0.8	170,878.9	218.3	0.1
Transportation and warehousing	1,077.3	133.9	12.4	70,764.3	1,102.8	1.6	61,484.4	139.6	0.2
Finance and insurance	659.5	64.0	9.7	90,894.8	755.5	0.8	80,566.7	64.1	0.1
Real estate and rental and leasing	1,246.4	115.9	9.3	49,709.1	1,167.8	2.3	36,758.0	161.6	0.4
Professional, scientific, and technical services	3,191.8	509.1	15.9	157,357.6	5,099.2	3.2	90,234.5	519.4	0.6
Administrative and support and waste management and remediation services	2,415.0	718.0	29.7	60,273.8	5,138.7	8.5	42,437.0	540.3	1.3
Health care and social assistance	2,080.8	554.4	26.6	119,332.7	4,943.8	4.1	70,992.5	418.9	0.6
Arts, entertainment, and recreation	1,345.3	295.1	21.9	29,237.6	1,156.6	4.0	22,454.0	227.0	1.0
Other services	2,669.5	632.4	23.7	83,822.0	4,881.4	5.8	63,148.0	590.4	0.9
All other sectors	2,670.5	703.7	26.4	121,321.2	3,738.3	3.1	109,273.1	430.7	0.4

[1] Total business deductions are calculated before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from prior years.

NOTES: Certain smaller sole proprietorships could elect not to itemize business expenses by filing Schedule C-EZ, *Net Profit from Business*. See the text of this article for a full list of the requirements to be eligible to file Schedule C-EZ.

Detail may not add to totals because of rounding. Percentages were calculated before rounding.

⁹ For 2008, the Economic Stimulus Act of 2008 increased the maximum expensing deduction under section 179 to \$250,000. The American Recovery and Reinvestment Act of 2009 extended that level through 2009. For all individual tax returns that filed Form 4562, *Depreciation and Amortization*, the Section 179 property deducted as an expense increased by 5.1 percent to \$49.8 billion for 2008. For 2009, when the maximum 179 deduction remained at \$250,000, the amount deducted for all returns decreased by 17.2 percent to \$41.3 billion for 2009. The amount deducted as section 179 property on returns that had a Schedule C dropped 19.6 percent to \$16.2 billion between 2008 and 2009. This number does not reflect depreciation solely deducted on the Schedule C, as this could also include depreciation taken on the Schedule E, *Supplemental Income and Loss*, the Schedule F, *Profit or Loss from Farming*, and the Form 4835, *Farm Rental Income and Expenses*.

¹⁰ Based on the NAICS system, the full name of the administrative and support services sector is administrative and support and waste management and remediation services sector. The waste management and remediation services portion make up a small percentage of the overall numbers reported under this classification, which are detailed in Table 1.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

\$3.7 billion of the total \$934.5 billion. Despite having the largest concentration of Schedule C-EZ filers, deductions reported on the Schedule C-EZ by the administrative and support services sector accounted for only 1.3 percent of that sector's total business deductions.

Profits and Losses

In 2009, many of the largest principal industrial sectors reported significantly decreased sole proprietorship profits (net income less deficit), driving the overall reported profits down. Figure B presents total profits for all industries (in both current and constant dollars) since 1988, while Figure G presents profits by industrial sector for 2008 and 2009.¹¹ Total profits decreased 7.4 percent from \$264.5 billion in 2008 to \$244.8 billion in 2009. The professional, scientific, and technical services sector reported the largest percentage of total profits of all nonfarm sole proprietorships, with 27.5 percent, despite a 9.5-percent drop in profits since 2008. Of all the principal industrial sectors, only four reported dollar increases in profits. The largest dollar and percentage increase

in profits were realized in the other services sector, rising \$2.6 billion and 14.1 percent, respectively. The administrative and support services, as well as the health care and social assistance sectors, both reported increases in profits of approximately \$0.9 billion. The only other industry that reported an increase in profit between 2008 and 2009 was the retail trade sector, which reported a 3.6-percent increase from \$8 billion in 2008 to \$8.3 billion in 2009. In 2009, the finance and insurance sector reported less than 60 percent of the total profits that were reported for that sector in 2008, dropping from \$18 billion to \$10.3 billion. This was the largest dollar decrease in total profits, as well as the largest percent decrease from 2008 to 2009 for any sector. The wholesale trade and the arts, entertainment, and recreation industries also experienced double-digit percentage decreases in profits, dropping 15.6 percent and 15 percent, respectively.

In constant dollars, total profits decreased 8.3 percent for 2009, surpassing the previous largest single-year decline (which had occurred in 2008) during the 20-year period covered by this article

Figure G

Nonfarm Sole Proprietorship Profits, by Selected Industrial Sectors, Tax Years 2008 and 2009

[Money amounts are in billions of dollars]

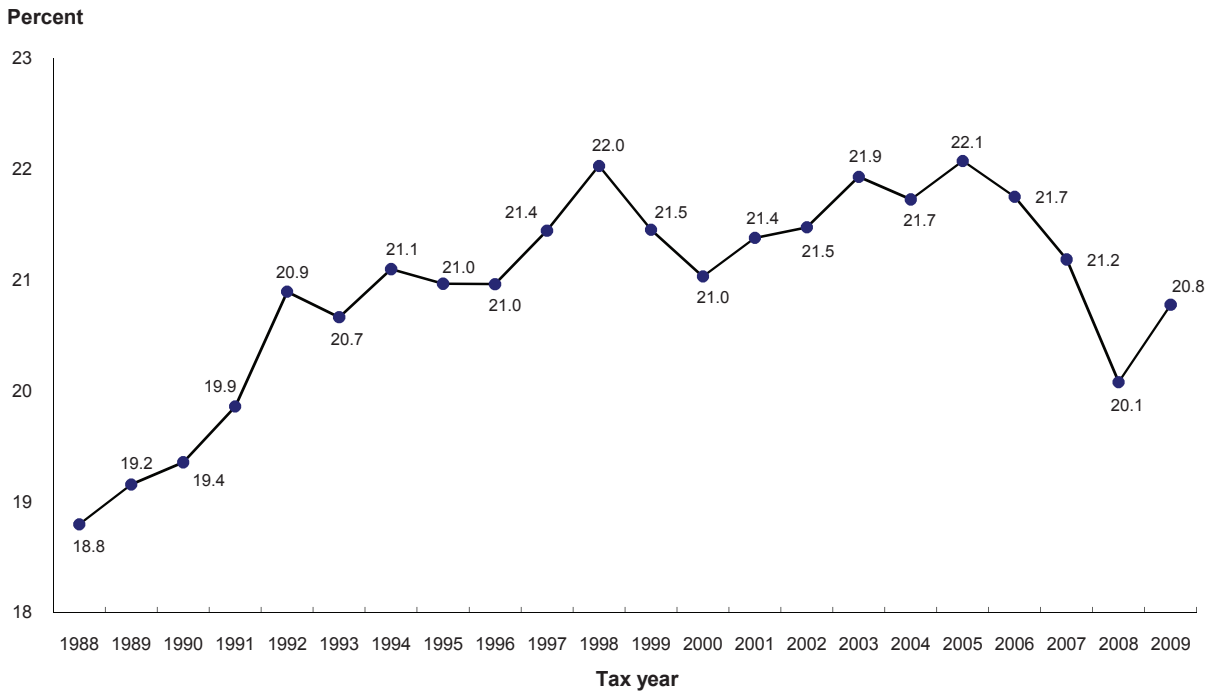
Industrial sector	Net income less deficit (profits)		
	2008	2009	Percentage increase
	(1)	(2)	(3)
All nonfarm industries	264.5	244.8	-7.4
Construction	29.2	27.0	-7.4
Specialty trade contractors	23.7	22.5	-5.3
Wholesale trade (merchant wholesalers)	4.1	3.5	-15.6
Retail trade	8.0	8.3	3.6
Transportation and warehousing	9.4	9.4	-0.3
Finance and insurance	18.0	10.3	-42.5
Real estate and rental and leasing	14.3	13.0	-8.7
Real estate	14.1	12.8	-9.6
Professional, scientific, and technical services	74.3	67.2	-9.5
Administrative and support and waste management and remediation services	17.0	17.9	5.6
Health care and social assistance	47.5	48.4	1.7
Arts, entertainment, and recreation	8.1	6.8	-15.0
Performing arts, spectator sports, and related industries	7.6	6.4	-15.9
Other services	18.1	20.7	14.1
Personal and laundry services	13.1	13.6	3.2
All other sectors	16.6	12.3	-26.0

NOTES: Detail may not add to totals because of rounding. Percentage increases were calculated before rounding.

¹¹ Net income minus deficit (loss) before Federal income tax yields profits. Proprietors compute their tax on total "taxable income," which includes their business profits, plus any other income.

Figure H

Nonfarm Sole Proprietorship Net Income Less Deficit (Profits) as a Percentage of Business Receipts, Tax Years 1988–2009



(Figure B). Despite this drop, after 3 consecutive years of decline, profits as a percent of business receipts increased in 2009. Figure H shows net income less deficits as a percentage of business receipts for 1988 through 2009. In general, this percentage has increased slightly over time from a low of 18.8 percent for 1988. Profits as a percentage of business receipts had remained between 20.7 percent and 22.1 percent since 1992, peaking at 22.1 percent in 2005. However, this trend was broken in 2008, when the percentage dropped out of this range down to 20.1 percent, only to come back into the range in 2009, when it increased to 20.8 percent. Figure E presents net income and deficit separately for 1988 through 2009, in current and constant dollars. For 2009, net income (in constant dollars) decreased by 5.9 percent, and net deficit (in constant dollars) increased by 4.5 percent.

Industries

Using receipts as a measure of business size, Figure A and Figure I show that retail trade was the largest

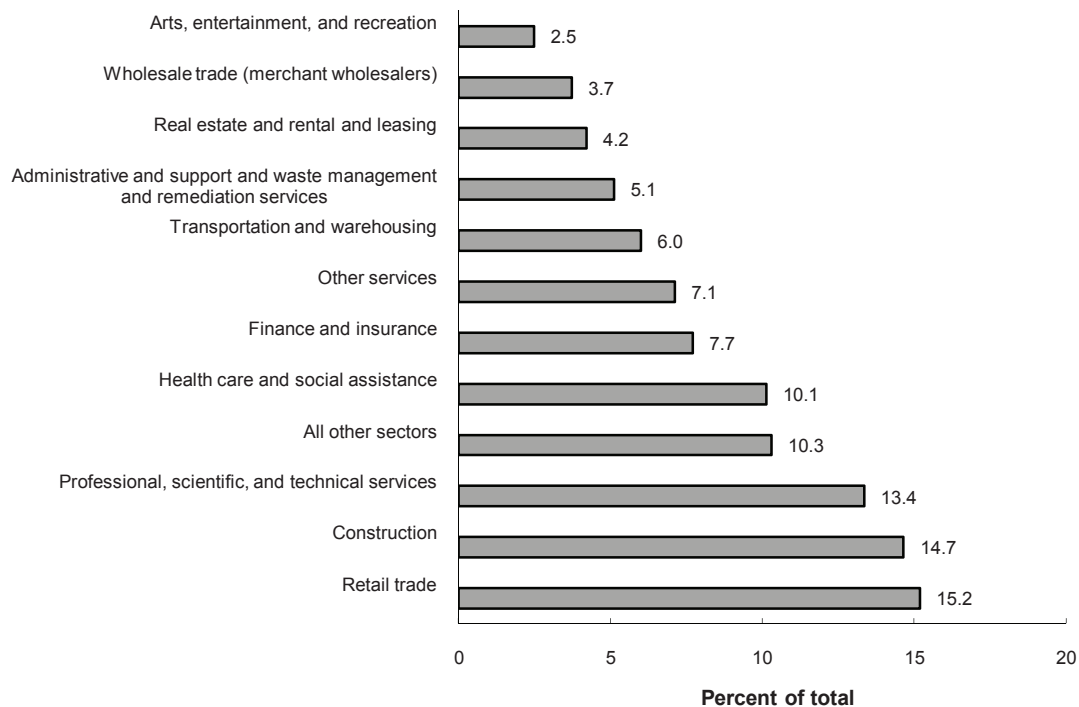
sole proprietorship industrial sector for 2009, with 15.2 percent of all business receipts. Total receipts for the retail trade sector, at \$179.1 billion, were 9 percent lower than the \$196.8 billion reported for 2008, while deductions decreased by an even larger percentage (9.5 percent), which resulted in retail trade reporting a 3.6-percent increase in profits, going from \$8 billion to \$8.3 billion (See Figure G). In terms of receipts, construction was the second largest sole proprietorship industrial sector for 2009, with 14.7 percent of all business receipts. Tax Year 2009 was the first time in 5 years that construction was not the largest sole proprietorship industrial sector, due to a 16.4-percent decrease in total business receipts, from \$206.7 billion for 2008 to \$172.7 billion in 2009. In 2009, nearly all industries reported a decrease in total business receipts. In fact, six major industries, including, finance and insurance (–19.1 percent), construction (–16.4 percent), wholesale trade (–16 percent), real estate (and rental and leasing) (–14.4 percent), transportation and warehousing (–12.7 percent), and arts, entertainment, and

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Figure I

Nonfarm Sole Proprietorship Total Business Receipts, by Selected Industrial Sectors, Tax Year 2009



NOTES: Percentages are based on estimated total business receipts of \$1.2 trillion. Detail may not add to 100 percent because of rounding.

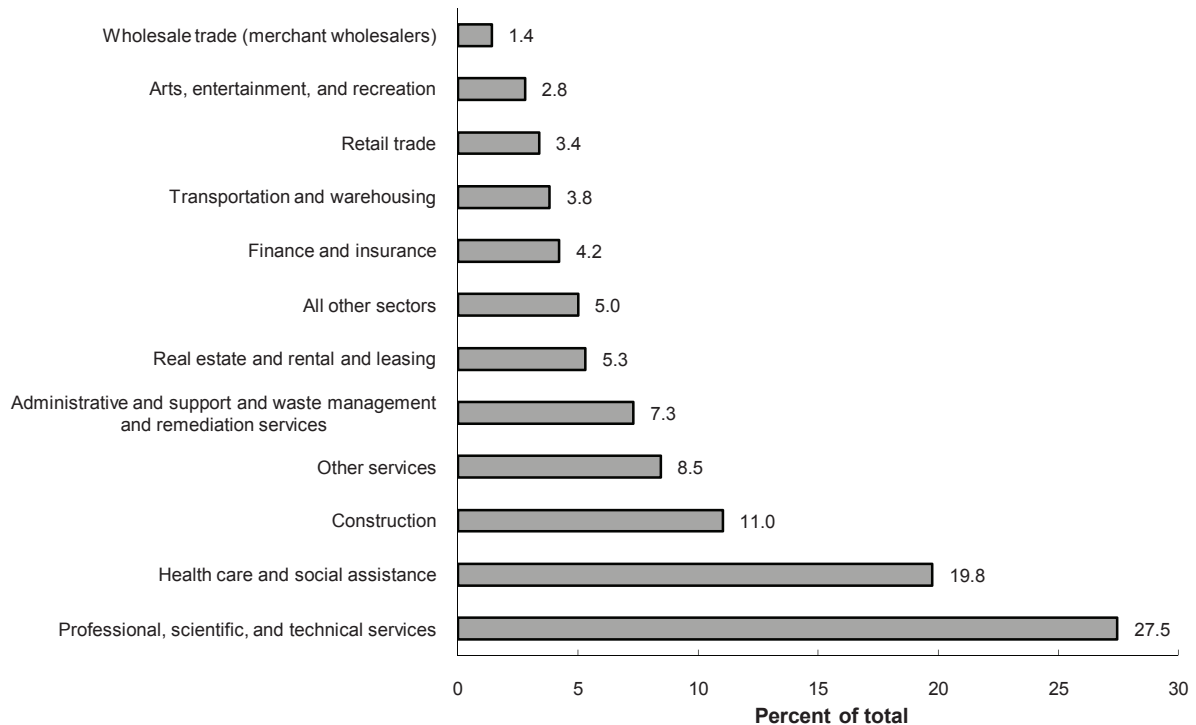
recreation (-11.6 percent), each reported double-digit losses in percentage of business receipts when compared to 2008. Those six industries, combined with retail trade, made up 54 percent of all nonfarm industry business receipts and reported a combined 14.1-percent decline, going from \$740.4 billion for 2008 to \$636.3 billion for 2009.

Other services and health care and social assistance were the only sectors that reported increases in business receipts, increasing 1 percent and 0.6 percent, respectively. In 2009, the construction sector saw the largest decline in total business receipts, losing \$34 billion, whereas the finance and insurance sector reported the greatest percentage decline in business receipts, going from \$112.3 billion to \$90.9 billion, a 19.1-percent decrease. The third largest sector in terms of receipts was professional, scientific, and technical services, which accounted for 13.4 percent

of sole proprietorship receipts for 2009. Receipts in this sector decreased 8.5 percent to \$157.4 billion, and deductions also fell 7.8 percent to \$90.2 billion. While the professional, scientific, and technical services sector was the third largest sector in terms of business receipts, the sector had the largest percentage of sole proprietorship profits (27.5 percent), despite the fact that its profits went from \$74.3 billion in 2008 to \$67.2 billion in 2009, a 9.5-percent decrease (Figure J). The sector with the second largest profits was health care and social assistance, for which profits rose to \$48.4 billion for 2009. This marked a 1.7-percent increase from 2008 levels and represented 19.8 percent of all sole proprietorship profits. These sectors were followed by construction (11.0 percent), other services (8.5 percent), and administrative and support services (7.3 percent) in terms of overall sole proprietor profits.

Figure J

Nonfarm Sole Proprietorship Total Profits, by Selected Industrial Sectors, Tax Year 2009



NOTES: Percentages are based on estimated total profits of \$244.8 billion. Detail may not add to 100 percent because of rounding. Profits is a designation for "net income less deficit," shown elsewhere in this article.

Tax Year 2001 is the first year in which data became available on the number of limited liability companies (LLCs) among sole proprietorship returns. LLC entities have limited liability (like corporations), but they may be taxed as sole proprietorships (for which income and expenses flow through to the owner to be taxed), if they are owned by a single, individual member. In 2001, there were approximately 126,000 sole proprietorship returns that indicated status as an LLC (Figure K). This increased by 15.3 percent for 2002, 51.3 percent for 2003, 40.4 percent for 2004, 47.2 percent for 2005, 33.2 percent for 2006, 23.1 percent for 2007, 12.8 percent for 2008, and 17.7 percent for 2009. For Tax Year 2009, the number of these sole proprietorships rose to approximately 992,000. The 2009 level of LLCs among sole proprietorship returns accounted for 4.4 percent of the total nonfarm sole proprietorships, with the total number of returns with LLCs having increased nearly eight-fold since 2001, when LLCs accounted for 0.7 percent of the total non-

farm sole proprietorships. The increase in number of LLC returns has resulted in the LLC business receipts share of the total nonfarm sole proprietorship business receipts rising, from approximately 2.3 percent in 2001, to a little more than 17.4 percent in 2009. Similarly, the portion of total net income (less deficit) of all nonfarm sole proprietorships that is attributable to LLCs has increased from 1 percent in 2001, to 7.6 percent in 2009.

Summary

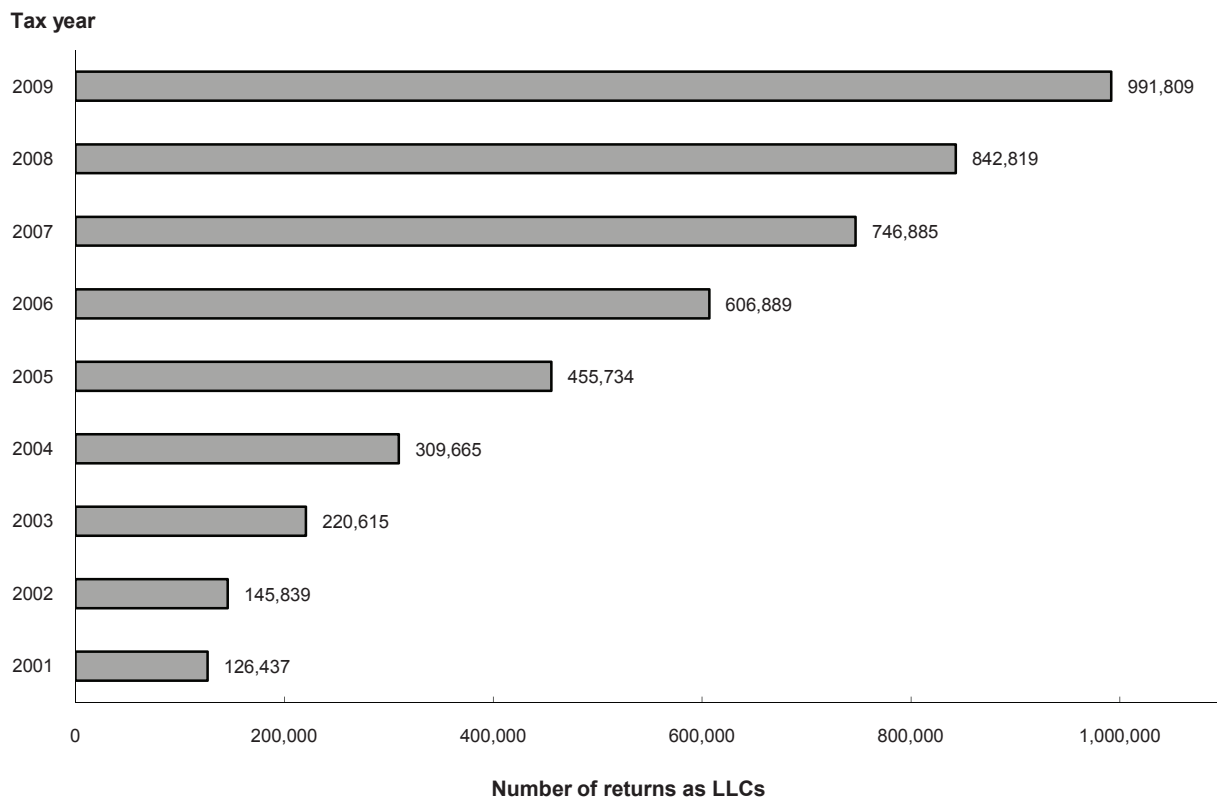
Profits for the 22.7 million returns with sole proprietorship activity for Tax Year 2009 declined by 7.4 percent to a level of \$244.8 billion. In constant dollars, total nonfarm sole proprietorship profits decreased 8.3 percent, after decreasing 7.7 percent in 2008, 2 percent in 2007, and 0.2 percent in 2006. This is the first time since before 1988 that sole proprietorship profits (in constant dollars) had decreased for 4 consecutive years. The professional, scientific,

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Figure K

Number of Nonfarm Sole Proprietorships Registered as Limited Liability Companies (LLCs), Tax Years 2001–2009



and technical services sector had the largest profits of any sector, at \$67.2 billion, representing 27.5 percent of total sole proprietorship profits, followed by the health care and social assistance sector, at \$48.4 billion or 19.8 percent of total profits. For all sole proprietorships, receipts decreased 10.6 percent, while deductions also decreased 11.3 percent. The largest sole proprietorship industrial sector, based on business receipts, was the retail trade sector, accounting for 15.2 percent of receipts even though this sector reported a 9-percent decrease from 2008 levels. Other services had the largest increase in receipts at 1 percent, while the health care and social assistance sector showed the smallest decrease in deductions at 0.2 percent. The construction sector is the industrial sector that experienced the most significant downturn in receipts from 2008 to 2009, losing \$34 billion, whereas the finance and insurance sector experienced the largest drop in profits, losing

\$7.7 billion. The finance and insurance sector also experienced the greatest percentage decline in both receipts (19.1 percent) and profits (42.5 percent) for 2009, snapping a 3-year trend in which the real estate and rental leasing sector had the largest percentage declines for each of these indicators.

Data Sources and Limitations

The 2009 sole proprietorship estimates are based on a stratified probability sample of unaudited individual income tax returns, Form 1040 (including electronically filed returns), processed by the Internal Revenue Service during Calendar Year 2010. Returns in the sample were stratified based on: (1) the presence or absence of Schedule C, *Profit or Loss From Business (Sole Proprietorship)*, or Schedule C-EZ, *Net Profit From Business*, and Schedule F, *Farm Income and Expenses*; (2) the larger of positive income or negative income (i.e., “adjusted gross income” before statutory

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

adjustments); and (3) tax year. The returns were selected at rates that ranged from 0.1 percent to 100 percent. The 2009 nonfarm sole proprietorship data are based on a sample of 77,772 returns and a population of 23,014,214 returns.¹² The corresponding sample and population for the 2008 data were 91,679 and 22,990,883, respectively.

Since the data presented in this article are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data estimates provided, the magnitude of the potential

sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure L presents estimated coefficients of variation for the number of returns and money amounts for selected items and industrial sectors. Generally, the smaller the coefficient of variation, the more reliable the estimate is judged to be. The SOI Sampling Methodology and Data Limitations section in this issue of the *Bulletin* discusses the reliability of estimates based on samples and the use of coefficients of variation for evaluating the precision of estimates based on samples.

Figure L

Nonfarm Sole Proprietorships: Coefficients of Variation for Selected Items, by Selected Industrial Sectors, Tax Year 2009

[Coefficients of variation are in percentages]

Industrial sector	Coefficients of variation				
	Total business receipts	Total business deductions	Depreciation [1]	Net income	Deficit
	(1)	(2)	(3)	(4)	(5)
All nonfarm industries	0.58	0.65	1.43	0.78	1.26
Construction	2.23	2.36	4.21	2.59	4.69
Specialty trade contractors	2.68	2.88	4.98	2.95	6.58
Wholesale trade (merchant wholesalers)	4.73	4.81	9.08	6.74	9.36
Retail trade	2.23	2.22	4.33	3.61	3.97
Transportation and warehousing	3.14	3.17	4.81	4.04	6.32
Finance and insurance	2.01	1.73	7.90	3.91	1.81
Real estate and rental and leasing	3.05	2.97	5.35	3.99	4.54
Real estate	3.16	3.10	6.10	4.09	4.83
Professional, scientific, and technical services	1.80	2.12	4.08	2.03	4.41
Administrative and support and waste management and remediation services	3.14	3.74	7.70	3.11	6.29
Health care and social assistance	1.85	2.04	4.54	2.18	8.31
Arts, entertainment, and recreation	3.43	3.52	6.76	4.38	5.77
Performing arts, spectator sports, and related industries	3.93	4.11	8.36	4.59	6.46
Other services	2.78	3.12	5.80	2.86	5.68
Personal and laundry services	3.44	3.99	8.05	3.47	7.85
All other sectors	2.29	2.32	3.33	3.11	3.48

[1] Excludes depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*.

¹² The difference between the number of returns in the population and the total number of returns in Tables 1 and 2, is mainly due to returns in which Schedule C income was moved to other income or wages to avoid double counting of taxpayers for Gross Domestic Product calculations. In addition, data from amended returns and tentative returns are not reflected in these statistics.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All nonfarm industries	22,659,976	1,178,437,093	35,917,156	7,928,936	33,135,314	12,537,147	102,681,211	244,821,815
Agriculture, forestry, hunting, and fishing	281,844	15,699,149	1,378,834	92,978	130,760	287,404	1,661,579	-35,769
Animal production (including breeding of cats and dogs)	41,815	1,402,238	272,416	765	7,220	40,530	96,842	-574,732
Forestry and logging (including forest nurseries, timber tracts)	38,865	3,904,780	403,251	46,252	12,729	82,779	438,267	50,744
Fishing, hunting, and trapping	73,432	2,114,290	241,822	16,135	43,346	84,683	42,921	13,765
Support activities for agriculture and forestry	127,733	8,277,841	461,344	29,827	67,465	79,412	1,083,550	474,453
Mining	123,580	10,032,773	1,025,283	46,412	58,471	199,000	580,528	890,200
Oil and gas extraction	105,777	7,252,889	723,625	13,449	38,727	109,642	224,542	448,182
Other mining	3,627	716,600	99,734	12,739	2,641	52,478	115,238	-59,329
Support activities for mining	14,176	2,063,284	201,924	20,224	17,103	36,880	240,749	501,346
Utilities	8,771	216,492	15,863	* 603	* 2,373	* 2,614	* 18,782	52,742
Construction	2,695,843	172,700,955	5,331,043	1,059,348	1,382,834	1,643,713	20,232,552	27,008,336
Construction of buildings	489,067	43,871,422	881,830	187,131	232,410	558,543	4,477,091	4,400,763
Heavy and civil engineering construction	56,097	7,690,124	468,894	71,150	51,895	250,892	773,163	125,112
Specialty trade contractors	2,150,679	121,139,409	3,980,318	801,068	1,098,530	834,278	14,982,298	22,482,462
Manufacturing	335,006	24,208,673	975,951	200,017	734,762	331,407	3,072,609	2,368,010
Food manufacturing	26,016	2,747,196	95,060	15,695	66,290	28,064	284,338	-23,157
Textile and textile product mills	9,074	332,827	28,767	* 1,516	* 8,525	3,421	* 87,200	-12,604
Apparel	28,087	933,968	17,842	1,984	55,117	9,562	166,813	121,901
Leather and allied products	* 4,086	* 111,031	* 2,053	0	* 528	0	* 9,711	* 29,166
Wood products	30,502	2,489,622	164,997	12,122	29,347	35,040	370,028	104,091
Paper products	* 999	* 66,624	* 1,593	* 64	* 324	* 509	* 5,174	* -500
Printing and related support activities	39,280	2,670,010	90,593	35,890	128,335	56,781	311,833	268,938
Petroleum and coal products	27	61,547	4,250	* 604	* 727	* 6,105	* 7,541	-8,822
Chemical manufacturing	7,720	1,014,654	23,152	17,585	9,620	7,743	82,317	126,562
Plastic and rubber products	4,566	353,409	11,477	* 391	4,559	* 3,890	47,435	48,262
Nonmetallic mineral products	13,538	1,147,368	56,692	4,066	36,788	11,218	236,064	47,097
Primary metal industries	6,750	390,596	12,125	* 643	* 27,280	* 1,825	59,643	48,011
Fabricated metal products	24,804	2,994,047	159,248	9,763	73,249	31,797	411,476	442,122
Machinery	22,926	1,806,160	69,018	38,733	40,883	31,877	243,636	335,600
Computer and electronic products	10,244	374,952	17,510	* 1,991	* 9,912	* 537	* 20,525	121,279
Electrical equipment, appliances, and components	4,904	780,356	10,566	* 4,904	16,774	22,179	59,095	69,649
Transportation equipment	10,826	741,298	20,731	29,985	46,888	15,145	84,975	-29,133
Furniture and related products	23,145	1,602,114	65,882	* 8,737	39,017	17,941	122,169	325,381
Miscellaneous manufacturing	67,511	3,590,896	124,397	15,344	140,599	47,774	462,636	354,165
Wholesale trade (merchant wholesalers)	335,440	43,969,589	548,631	151,122	633,014	266,367	1,656,424	3,476,701
Durable goods, including machinery, wood, metals, etc.	137,205	18,154,630	265,985	77,046	248,006	160,551	791,390	1,145,636
Nondurable goods, including food, fiber, chemicals, etc.	124,487	19,144,454	228,623	48,386	287,726	87,273	692,871	1,474,653
Wholesale electronic markets and agents and brokers	73,747	6,670,505	54,024	25,690	97,282	18,543	172,162	856,412

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All nonfarm industries	16,527,540	974,862,394	21,051,341	5,895,394	24,853,209	6,647,008	79,659,010	308,888,096
Agriculture, forestry, hunting, and fishing	163,268	11,739,951	633,219	53,018	75,350	124,379	1,292,836	1,699,255
Animal production (including breeding of cats and dogs)	9,111	779,595	74,046	* 12	4,573	18,058	72,861	89,739
Forestry and logging (including forest nurseries, timber tracts)	21,846	2,849,830	248,055	17,003	7,161	33,008	268,987	332,928
Fishing, hunting, and trapping	41,388	1,435,662	73,967	* 12,776	10,756	17,545	* 20,964	336,818
Support activities for agriculture and forestry	90,922	6,674,864	237,151	23,226	52,860	55,767	930,023	939,771
Mining	82,881	6,717,475	443,970	23,236	29,853	75,281	315,458	2,160,992
Oil and gas extraction	72,171	4,920,469	324,073	5,594	20,712	58,319	131,223	1,483,057
Other mining	530	154,018	10,643	* 219	* 220	* 137	* 19,694	66,949
Support activities for mining	10,181	1,642,988	109,254	17,423	8,920	16,825	164,541	610,986
Utilities	5,509	186,525	7,934	* 602	* 1,477	* 2,327	* 10,898	72,933
Construction	2,207,496	144,847,840	3,817,030	796,580	1,052,443	932,443	15,793,449	33,097,728
Construction of buildings	381,188	33,145,144	627,731	114,002	157,478	271,431	3,226,809	6,452,358
Heavy and civil engineering construction	32,873	5,276,566	277,165	49,863	39,693	79,546	518,954	1,041,859
Specialty trade contractors	1,793,435	106,426,130	2,912,133	632,715	855,272	581,467	12,047,686	25,603,511
Manufacturing	202,107	18,390,019	496,567	80,642	474,096	181,521	2,168,341	3,912,925
Food manufacturing	11,775	1,819,466	23,262	3,976	28,343	9,404	122,447	255,492
Textile and textile product mills	* 3,468	* 284,125	* 6,269	* 1,509	* 6,781	* 2,314	* 82,918	* 23,334
Apparel	20,078	688,020	2,989	* 193	* 44,119	* 6,962	* 115,128	209,933
Leather and allied products	* 2,071	* 48,412	* 520	0	0	0	* 4,415	* 33,546
Wood products	18,587	1,837,174	95,781	* 8,517	18,945	19,885	260,906	229,740
Paper products	* 994	* 41,092	0	0	0	0	0	* 1,699
Printing and related support activities	22,882	1,951,690	54,460	5,661	54,607	31,452	169,124	450,303
Petroleum and coal products	* 16	* 32,887	* 1,579	* 1	* 373	* 2,818	* 3,163	* 3,322
Chemical manufacturing	4,181	886,538	14,053	* 14,658	* 5,292	4,803	66,632	165,909
Plastic and rubber products	4,522	347,270	* 9,153	* 349	* 4,474	* 3,764	* 44,646	54,593
Nonmetallic mineral products	6,375	746,617	30,263	* 942	* 8,562	* 3,065	* 185,110	122,036
Primary metal industries	5,737	380,486	* 10,939	* 468	* 27,109	* 1,747	* 57,722	51,236
Fabricated metal products	16,785	2,549,153	87,552	8,259	58,414	23,868	370,532	541,617
Machinery	14,302	1,405,875	43,711	2,441	30,669	12,274	204,103	430,493
Computer and electronic products	6,537	313,611	8,395	* 317	* 8,896	* 407	* 13,116	139,006
Electrical equipment, appliances, and components	4,570	571,354	9,670	* 30	13,454	19,550	52,458	124,909
Transportation equipment	4,076	525,534	* 10,240	* 17,640	* 30,655	* 11,104	* 23,683	51,080
Furniture and related products	15,491	1,409,843	39,521	* 8,736	35,859	9,763	116,729	427,878
Miscellaneous manufacturing	39,658	2,550,871	48,210	6,945	97,547	18,344	275,510	596,796
Wholesale trade (merchant wholesalers)	210,747	36,289,230	322,457	111,334	426,251	152,969	1,172,196	4,944,966
Durable goods, including machinery, wood, metals, etc.	83,832	15,422,902	154,232	60,426	147,710	88,406	563,613	1,722,867
Nondurable goods, including food, fiber, chemicals, etc.	77,711	15,534,392	123,471	30,214	212,600	55,557	476,196	2,102,543
Wholesale electronic markets and agents and brokers	49,204	5,331,936	44,754	20,694	65,941	9,006	132,387	1,119,555

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Retail trade	2,272,454	179,053,369	2,595,451	621,516	5,950,857	1,671,084	10,171,483	8,304,050
Motor vehicle and parts dealers	145,971	34,066,040	324,782	52,556	678,152	421,238	1,400,621	871,542
Furniture and home furnishing stores	36,773	3,749,799	47,159	14,020	195,595	49,265	364,760	380,814
Electronic and appliance stores	31,309	4,182,374	67,447	19,725	124,367	33,366	366,150	286,221
Building material and garden equipment and supplies dealers	39,912	8,133,185	181,752	12,313	115,424	109,720	660,232	677,095
Food and beverage stores	98,915	27,835,689	285,900	64,357	837,574	229,260	1,895,916	1,039,258
Health and personal care stores	116,808	8,420,842	116,807	77,322	279,154	41,061	585,515	517,649
Gasoline stations	20,706	23,435,375	216,715	32,202	376,102	169,725	959,069	197,165
Clothing and accessories stores	126,653	8,589,688	125,420	19,317	973,818	76,603	533,444	504,699
Sporting goods, hobby, book, and music stores	101,666	6,897,403	134,061	29,238	372,466	75,353	514,704	29,280
General merchandise stores	28,828	2,719,761	40,998	6,914	124,598	25,201	133,008	82,219
Miscellaneous store retailers	581,525	30,172,130	571,263	210,883	1,513,532	295,484	1,937,146	2,371,867
Nonstore retailers	943,389	20,851,084	483,147	82,669	360,076	144,808	820,917	1,346,241
Transportation and warehousing	1,077,347	70,764,298	4,648,591	1,867,868	538,495	930,038	3,722,225	9,356,857
Air and rail transportation	13,258	1,311,074	369,228	17,106	25,123	84,864	68,728	-277,223
Water transportation	4,642	815,622	97,740	1,953	11,599	26,352	104,345	165,311
Truck transportation	605,255	52,855,874	3,465,166	1,143,539	265,795	614,223	2,744,279	6,795,400
Other transit and ground transportation	** 206,468	** 6,081,589	** 257,425	** 653,807	** 50,315	** 94,115	** 201,982	** 1,746,924
Pipeline transportation	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation	11,597	677,194	142,392	* 978	26,813	22,957	37,042	-131,137
Support activities for transportation (including motor vehicle towing)	51,573	3,332,436	193,337	22,501	80,757	53,281	320,561	200,803
Couriers and messengers	178,014	5,304,193	104,268	20,839	39,556	24,969	191,529	857,466
Warehousing and storage facilities	6,541	386,317	19,035	7,146	38,538	9,277	53,758	-687
Information	330,580	10,074,244	378,572	135,282	293,411	75,383	824,429	2,384,802
Publishing industries (except internet)	59,156	1,508,413	28,426	14,327	13,366	6,489	285,919	245,114
Motion picture and sound recording	92,842	2,447,145	199,919	59,135	129,591	36,204	115,476	403,307
Broadcasting (except internet) and telecommunications and internet service providers	84,349	3,600,538	96,520	28,928	108,215	28,012	200,893	984,352
Data processing, internet publishing and broadcasting, and web search portals	94,233	2,518,147	53,706	32,892	42,239	4,677	222,141	752,030
Finance and insurance	659,466	90,894,838	895,006	265,472	1,511,189	664,724	4,675,209	10,349,671
Credit intermediation and related activities	57,158	2,951,452	73,043	62,821	115,320	94,104	214,414	451,870
Securities, commodity contracts, and other financial investments	156,078	57,260,013	293,436	79,201	467,052	263,525	1,639,101	-1,859,234
Investment bankers and securities dealers	5,711	5,058,080	4,905	1,187	15,249	3,356	28,518	206,096
Securities brokers	14,702	4,661,445	30,540	6,729	47,650	4,558	370,566	-6,188,161
Commodity contracts brokers and dealers	5,682	852,646	10,879	* 724	18,418	7,637	32,709	45,039
Securities and commodity exchanges	1,583	743,366	5,160	* 674	* 3,168	3,956	* 33,973	36,375
Other financial investment activities (investment advice)	128,400	45,944,475	241,952	69,886	382,567	244,019	1,173,335	4,041,417
Insurance agents, brokers, and related activities	446,229	30,683,373	528,528	123,450	928,817	307,095	2,821,694	11,757,036
Insurance agencies and brokerages	353,496	26,769,808	457,068	107,567	847,145	242,692	2,645,799	10,196,597
Other insurance related activities and other financial vehicles	92,733	3,913,565	71,459	15,883	81,672	64,404	175,896	1,560,439

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Retail trade	1,189,104	139,384,225	1,407,383	349,312	3,934,625	909,944	7,331,279	16,200,801
Motor vehicle and parts dealers	94,293	24,524,228	167,178	39,980	390,161	180,824	827,427	1,887,457
Furniture and home furnishing stores	25,706	2,792,311	23,413	7,558	107,251	21,843	240,757	537,521
Electronic and appliance stores	20,754	3,490,193	53,590	12,798	98,676	21,820	297,938	403,515
Building material and garden equipment and supplies dealers	28,468	6,926,513	136,700	8,019	103,950	81,242	502,695	827,879
Food and beverage stores	62,409	23,564,991	202,299	31,007	674,728	156,233	1,573,682	1,394,145
Health and personal care stores	50,433	7,710,799	48,225	70,732	224,790	28,905	529,297	973,930
Gasoline stations	13,490	17,003,118	114,789	16,377	255,012	96,897	713,174	419,063
Clothing and accessories stores	64,413	6,755,876	61,880	13,145	663,007	44,997	385,510	1,038,941
Sporting goods, hobby, book, and music stores	47,909	4,721,830	70,159	4,636	164,644	32,980	279,886	588,009
General merchandise stores	15,799	1,997,290	26,255	* 3,279	85,303	13,023	82,923	214,920
Miscellaneous store retailers	329,298	23,202,163	248,828	99,669	937,997	165,163	1,293,777	4,225,851
Nonstore retailers	436,133	16,694,913	254,068	42,110	229,106	66,018	604,212	3,689,571
Transportation and warehousing	829,920	58,203,941	2,730,074	1,602,052	351,305	517,394	2,432,747	12,512,897
Air and rail transportation	8,984	792,765	49,097	11,331	1,118	7,219	12,355	214,435
Water transportation	4,279	410,630	20,380	* 890	7,127	5,241	27,838	230,596
Truck transportation	475,179	44,059,966	2,304,858	933,118	193,222	379,097	1,827,386	8,274,892
Other transit and ground transportation	** 168,686	** 5,417,716	** 156,438	** 619,936	** 34,208	** 75,137	** 118,248	** 1,998,899
Pipeline transportation	**	**	**	**	**	**	**	**
Scenic and sightseeing transportation	4,049	523,917	* 22,747	0	* 15,908	* 8,472	* 13,253	46,519
Support activities for transportation (including motor vehicle towing)	34,642	2,364,551	92,292	16,384	57,672	23,273	214,723	459,346
Couriers and messengers	129,613	4,331,877	77,841	18,063	31,303	14,142	172,827	1,202,462
Warehousing and storage facilities	4,489	302,519	6,422	2,330	10,748	4,814	46,116	85,748
Information	220,732	8,243,273	184,775	85,546	204,822	21,198	371,457	3,528,495
Publishing industries (except internet)	39,036	1,004,177	10,561	* 1,451	7,405	1,312	90,644	457,842
Motion picture and sound recording	55,624	2,076,589	80,697	46,447	74,182	13,836	76,866	893,206
Broadcasting (except internet) and telecommunications and internet service providers	55,442	3,058,589	62,143	23,794	91,338	4,775	121,525	1,192,227
Data processing, internet publishing and broadcasting, and web search portals	70,629	2,103,918	31,374	13,855	31,898	1,276	82,422	985,220
Finance and insurance	440,781	58,552,771	579,178	242,424	1,263,955	325,137	3,702,496	20,090,092
Credit intermediation and related activities	37,682	2,491,096	48,360	55,375	75,986	33,313	159,964	779,837
Securities, commodity contracts, and other financial investments	89,008	27,993,830	126,326	73,747	335,819	71,272	958,018	6,776,389
Investment bankers and securities dealers	1,723	2,497,432	3,705	* 1,172	12,268	835	22,674	234,935
Securities brokers	10,218	2,500,960	27,285	6,507	44,283	3,329	94,118	886,946
Commodity contracts brokers and dealers	1,601	566,293	9,365	* 29	2,890	* 647	* 16,414	173,922
Securities and commodity exchanges	* 1,124	* 228,019	* 3,734	* 674	* 3,035	* 1,657	* 33,963	* 46,132
Other financial investment activities (investment advice)	74,342	22,201,127	82,237	65,364	273,344	64,804	790,849	5,434,454
Insurance agents, brokers, and related activities	314,091	28,067,845	404,491	113,302	852,150	220,553	2,584,514	12,533,866
Insurance agencies and brokerages	248,229	24,462,522	346,751	99,078	779,545	200,976	2,432,444	10,755,530
Other insurance related activities and other financial vehicles	65,861	3,605,323	57,740	14,224	72,605	19,577	152,070	1,778,336

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Real estate and rental and leasing	1,246,423	49,709,110	2,459,948	314,242	1,091,163	1,575,811	2,112,091	13,028,955
Real estate	1,181,640	45,806,771	1,434,284	275,645	977,254	1,360,962	1,793,373	12,776,948
Lessors of real estate (including miniwarehouses and self storage)	36,538	1,556,583	239,944	8,204	33,334	365,817	93,212	-80,367
Offices of real estate agents, brokers, property managers, and appraisers	882,367	33,210,056	839,584	225,924	763,189	456,150	1,135,422	11,661,036
Other activities related to real estate	262,734	11,040,132	354,756	41,517	180,732	538,994	564,738	1,196,279
Rental and leasing services	64,783	3,902,339	1,025,664	38,598	113,909	214,849	318,718	252,008
Automotive equipment rental and leasing	18,847	528,805	235,299	3,794	13,476	52,406	6,724	19,131
Consumer electronics and appliances rental	* 3,109	* 140,765	* 10,151	* 232	* 2,090	* 6,369	* 24,592	* -11,464
Formal wear and costume rental	* 9	* 331	* 78	0	* 261	* 12	0	* -133
Video tape and disc rental	3,207	347,970	* 10,361	* 12,731	* 23,722	* 6,200	* 54,309	43,067
General rental centers and other consumer goods rental	24,139	1,265,342	110,235	7,633	29,267	27,183	98,153	247,186
Commercial and industrial machinery and equipment rental and leasing	15,472	1,619,125	659,540	14,209	45,093	122,680	134,940	-45,779
Professional, scientific, and technical services	3,191,770	157,357,552	3,779,041	774,155	3,830,134	1,100,545	13,465,891	67,221,454
Legal services	335,854	39,165,911	429,737	187,639	1,669,322	295,872	4,488,276	17,130,023
Offices of certified public accountants	53,382	4,385,854	136,837	22,995	172,844	57,671	647,997	1,734,752
Other accounting services	325,420	8,305,646	212,519	70,261	256,085	87,741	933,580	3,370,098
Architectural, engineering, and related services	257,951	12,640,450	411,795	59,931	223,145	88,181	1,656,254	4,551,434
Architectural services	90,321	5,357,539	212,884	40,339	108,168	42,918	940,909	1,261,761
Engineering services	97,103	4,643,938	124,900	14,152	71,266	29,218	396,084	2,124,197
Drafting, building inspections, and geophysical surveying	53,422	1,833,434	50,908	* 2,889	* 14,724	* 13,390	146,670	926,456
Surveying and mapping (except geophysical) services	12,917	433,259	13,608	* 2,496	* 15,734	* 1,976	* 121,158	104,704
Testing laboratories	4,188	372,280	9,495	* 55	13,254	* 679	51,433	134,315
Specialized design services	229,972	6,631,470	181,691	25,748	126,486	33,231	540,553	1,857,483
Computer systems design services	244,465	9,589,935	271,983	30,823	100,415	52,579	918,236	3,668,779
Other professional, scientific, and technical services	1,744,726	76,638,286	2,134,480	376,759	1,281,836	485,269	4,280,994	34,908,885
Management, scientific, and technical consulting services	1,010,573	44,676,717	999,312	166,253	554,955	246,645	1,760,622	24,112,717
Scientific research and development services	25,390	1,175,599	32,573	7,289	31,922	10,211	133,229	454,674
Advertising and related services	100,612	6,500,939	135,993	47,552	86,291	39,259	282,536	1,670,000
Market research and public opinion polling	32,825	819,121	8,108	* 14,802	5,866	* 6,341	61,045	264,425
Other miscellaneous services	575,326	23,465,911	958,494	140,863	602,802	182,812	2,043,562	8,407,069
Administrative and support and waste management and remediation services	2,415,027	60,273,834	2,401,813	356,273	762,800	425,957	6,273,153	17,913,450
Administrative and support services	2,397,634	58,520,898	2,148,795	336,009	740,511	386,783	6,017,800	17,764,399
Waste management and remediation services	17,394	1,752,936	253,019	20,264	22,289	39,174	255,353	149,051
Educational services	685,095	8,858,832	318,596	52,581	572,179	75,044	559,764	3,116,396

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Real estate and rental and leasing	749,899	41,086,725	1,049,012	226,145	801,251	557,369	1,342,309	18,427,334
Real estate	712,942	38,324,510	734,336	192,545	719,317	476,488	1,114,610	17,702,860
Lessors of real estate (including miniwarehouses and self storage)	15,657	961,550	72,552	2,845	20,048	107,084	58,596	311,248
Offices of real estate agents, brokers, property managers, and appraisers	539,253	28,950,803	486,313	162,093	576,427	248,559	750,296	14,340,075
Other activities related to real estate	158,033	8,412,157	175,472	27,607	122,842	120,845	305,719	3,051,537
Rental and leasing services	36,956	2,762,215	314,675	33,600	81,934	80,882	227,699	724,474
Automotive equipment rental and leasing	9,384	237,141	56,306	* 3,109	* 1,081	7,590	* 2,235	94,085
Consumer electronics and appliances rental	* 1,009	* 25,767	* 209	0	* 1,440	* 84	* 5,489	* 3,119
Formal wear and costume rental	0	0	0	0	0	0	0	0
Video tape and disc rental	* 688	* 301,669	* 7,511	* 12,730	* 23,212	* 1,916	* 54,242	* 45,501
General rental centers and other consumer goods rental	16,884	1,171,707	55,289	* 7,503	24,986	16,912	77,147	302,371
Commercial and industrial machinery and equipment rental and leasing	8,991	1,025,931	195,360	10,259	31,216	54,380	88,586	279,396
Professional, scientific, and technical services	2,342,086	145,394,877	2,626,773	636,774	3,102,798	781,464	11,398,031	73,659,904
Legal services	266,647	37,181,521	353,267	172,224	1,489,873	227,414	4,026,793	17,869,939
Offices of certified public accountants	42,060	4,122,793	71,806	20,162	161,020	45,988	583,051	1,914,116
Other accounting services	267,489	7,632,999	171,755	52,924	207,826	76,531	769,821	3,693,553
Architectural, engineering, and related services	196,348	11,547,069	286,314	45,192	182,751	57,822	1,370,522	4,933,997
Architectural services	71,092	4,812,117	141,260	27,677	96,020	29,827	808,437	1,404,336
Engineering services	68,316	4,281,544	81,044	12,548	54,290	18,905	312,774	2,258,362
Drafting, building inspections, and geophysical surveying	44,778	1,787,623	46,908	* 2,629	* 14,691	* 7,244	146,497	985,399
Surveying and mapping (except geophysical) services	7,994	304,988	* 8,647	* 2,333	* 5,379	* 1,416	* 56,876	149,702
Testing laboratories	4,168	360,797	* 8,456	* 4	* 12,371	* 429	* 45,938	136,198
Specialized design services	150,279	6,073,691	103,305	20,817	92,048	15,592	499,356	2,222,531
Computer systems design services	187,740	8,507,853	205,529	26,730	62,121	18,375	684,083	4,156,325
Other professional, scientific, and technical services	1,231,523	70,328,950	1,434,796	298,724	907,159	339,742	3,464,405	38,869,442
Management, scientific, and technical consulting services	730,924	41,389,640	721,129	122,505	424,306	174,796	1,394,255	26,376,445
Scientific research and development services	19,236	941,364	22,349	3,478	23,835	5,707	55,257	539,104
Advertising and related services	72,513	5,921,801	95,075	36,910	76,890	25,492	201,175	1,896,286
Market research and public opinion polling	20,621	763,770	4,580	* 14,364	5,866	* 5,552	61,045	354,777
Other miscellaneous services	388,229	21,312,375	591,662	121,468	376,262	128,194	1,752,674	9,702,830
Administrative and support and waste management and remediation services	1,945,805	52,661,597	1,425,850	216,856	521,238	226,201	4,917,907	21,248,959
Administrative and support services	1,933,777	51,183,250	1,296,441	201,453	502,984	202,086	4,700,740	20,988,350
Waste management and remediation services	12,028	1,478,347	129,409	15,403	18,254	24,115	217,167	260,610
Educational services	526,310	7,771,398	163,935	43,164	416,042	30,352	390,038	3,972,413

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009—Continued

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

Industrial sector	Businesses with and without net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income less deficit
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Health care and social assistance	2,080,840	119,332,717	2,893,911	589,230	5,235,566	1,099,799	17,241,762	48,361,359
Ambulatory health care services	1,049,070	97,610,612	2,253,014	498,351	4,548,546	771,096	14,728,067	40,553,254
Offices of physicians (except mental health specialists)	190,881	33,096,550	547,359	170,428	1,319,811	157,201	4,392,509	15,618,164
Offices of physicians, mental health specialists	30,878	3,111,713	51,592	23,619	167,795	14,628	159,429	1,885,056
Offices of dentists	89,617	29,523,733	998,756	94,356	1,324,180	387,466	6,683,542	9,893,737
Offices of chiropractors	36,963	3,632,742	98,408	46,316	347,289	31,915	405,493	1,355,111
Offices of optometrists	17,777	3,860,345	97,589	16,808	253,938	40,441	618,133	1,113,187
Offices of mental health practitioners and social therapists	182,561	8,875,205	134,928	29,514	617,528	29,258	731,725	4,740,382
Offices of podiatrists	7,244	1,284,916	13,734	17,817	106,614	22,818	164,367	480,026
miscellaneous health practitioners	155,963	6,058,068	130,654	45,280	264,119	34,252	410,585	2,718,022
Medical and diagnostic laboratories	30,130	1,234,995	24,682	10,435	38,824	14,969	164,327	416,623
Home health care services	273,854	5,646,688	114,093	38,524	73,498	28,031	788,241	1,960,979
Other ambulatory health care services (including ambulance services, blood and organ banks)	33,201	1,285,655	41,219	5,255	34,949	10,117	209,716	371,967
Hospitals	6,339	489,884	7,964	* 2,844	* 7,139	5,874	* 89,426	237,457
Nursing and residential care facilities	70,379	4,799,798	164,042	20,717	262,586	200,492	1,259,782	377,840
Social assistance	955,052	16,432,422	468,891	67,317	417,295	122,337	1,164,486	7,192,808
Arts, entertainment, and recreation	1,345,309	29,237,577	1,634,581	184,711	1,042,955	307,426	1,405,573	6,844,919
Performing arts, spectator sports, and related industries	1,115,950	22,150,638	1,202,041	119,212	451,889	172,703	785,595	6,361,169
institutions	1,148	50,656	* 1,028	0	* 4,819	* 2,295	* 1,401	-8,184
industries	228,211	7,036,282	431,512	65,499	586,246	132,428	618,576	491,933
Accommodation, food services, and drinking places	422,731	46,532,453	1,859,606	417,486	3,071,068	967,502	8,302,149	1,220,604
Accommodation	48,271	5,097,240	684,682	19,691	143,812	539,727	815,241	-312,031
Travel accommodation (including hotels, motels, and bed and breakfast inns)	25,101	4,104,693	548,902	16,272	117,457	482,464	707,931	-247,081
RV (recreational vehicle) parks and recreational camps	13,418	590,114	98,191	* 271	* 22,758	32,361	56,040	-44,411
Rooming and boarding houses	9,753	402,433	37,589	* 3,149	* 3,596	24,902	51,270	-20,539
Food services and drinking places	374,460	41,435,213	1,174,924	397,795	2,927,257	427,775	7,486,908	1,532,634
Other services	2,669,548	83,822,044	2,679,053	754,493	6,178,697	866,377	6,517,947	20,690,086
Auto repair and maintenance	355,604	22,516,588	958,544	175,021	905,921	410,047	2,130,173	2,534,220
Automotive mechanical and electrical repair and maintenance	191,525	11,750,125	490,544	105,877	461,312	172,362	965,793	1,322,946
Automotive body shops	82,252	6,456,181	240,928	23,824	238,108	121,061	732,381	743,101
Other auto repair and maintenance (including oil change, lubrication, and car washes)	81,828	4,310,281	227,072	45,320	206,502	116,624	432,000	468,174
Miscellaneous repairs	406,422	15,354,790	500,375	48,157	414,920	111,424	1,382,362	2,861,448
Personal and laundry services	1,654,233	42,238,238	1,172,728	513,956	4,718,027	335,460	2,993,890	13,551,951
Religious, grantmaking, civic, professional and similar organizations	253,289	3,712,428	47,405	17,359	139,828	* 9,446	* 11,522	1,742,466
Unclassified establishments	482,901	5,698,594	97,379	45,146	114,583	46,953	187,064	2,268,992

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 1. Nonfarm Sole Proprietorships: Business Receipts, Selected Deductions, Payroll, and Net Income, by Industrial Sectors, Tax Year 2009—Continued

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

Industrial sector	Businesses with net income							
	Number of returns	Business receipts	Depreciation deduction [1,2]	Rent paid on machinery and equipment [1]	Rent paid on other business property [1]	Interest paid deduction [1,3]	Payroll [1,4]	Net income
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Health care and social assistance	1,757,232	112,055,804	2,291,559	454,484	4,634,433	813,392	15,742,887	50,925,580
Ambulatory health care services	868,790	93,365,381	1,886,909	385,310	4,156,140	632,626	13,939,697	42,307,570
Offices of physicians (except mental health specialists)	160,942	31,580,960	468,389	151,840	1,222,751	130,078	4,142,507	15,981,368
Offices of physicians, mental health specialists	27,760	3,043,977	44,188	18,880	148,188	9,361	158,781	1,928,613
Offices of dentists	80,320	28,665,909	882,864	69,921	1,253,135	336,274	6,540,840	10,114,380
Offices of chiropractors	31,456	3,477,075	61,895	45,834	329,657	28,269	365,248	1,436,576
Offices of optometrists	16,418	3,738,548	83,616	16,562	239,814	33,561	604,779	1,154,986
Offices of mental health practitioners and social therapists	147,552	8,584,812	115,907	28,215	542,567	20,947	705,895	4,860,891
Offices of podiatrists	6,051	1,260,248	13,217	16,187	105,776	22,740	158,875	488,257
Miscellaneous health practitioners	116,837	5,639,870	105,821	15,551	222,332	27,753	324,582	2,965,707
Medical and diagnostic laboratories	25,443	1,175,703	13,871	7,874	31,476	10,885	150,303	490,561
Home health care services	230,349	5,107,787	57,730	9,694	39,831	7,350	598,656	2,467,795
Other ambulatory health care services (including ambulance services, blood and organ banks)	25,662	1,090,491	39,413	4,754	20,614	5,408	189,230	418,436
Hospitals	5,287	441,502	3,738	* 602	* 5,650	* 2,326	* 69,545	248,859
Nursing and residential care facilities	48,755	3,423,849	92,708	12,299	155,893	109,858	868,003	663,821
Social assistance	834,400	14,825,072	308,204	56,274	316,750	68,583	865,642	7,705,330
Arts, entertainment, and recreation	849,879	23,080,307	538,165	70,391	556,620	87,793	677,747	10,979,478
Performing arts, spectator sports, and related industries	693,272	18,807,092	454,481	57,251	286,274	60,904	425,388	9,640,053
Museums, historical sites, and similar institutions	* 147	* 47,234	* 1	0	* 4,208	0	0	* 7,311
Amusement, gambling, and recreation industries	156,460	4,225,981	83,682	13,140	266,138	26,889	252,359	1,332,114
Accommodation, food services, and drinking places	274,949	33,016,462	743,071	234,211	2,180,663	386,090	5,309,495	4,121,057
Accommodation	25,996	2,892,968	224,780	5,677	46,169	197,200	344,360	488,831
Travel accommodation (including hotels, motels, and bed and breakfast inns)	15,110	2,268,242	188,992	2,469	36,701	178,736	271,744	349,453
RV (recreational vehicle) parks and recreational camps	5,697	363,874	26,855	* 258	* 6,400	* 13,217	32,914	59,628
Rooming and boarding houses	5,189	260,852	* 8,933	* 2,950	* 3,067	* 5,247	* 39,701	79,751
Food services and drinking places	248,954	30,123,494	518,291	228,535	2,134,495	188,890	4,965,135	3,632,225
Other services	2,117,863	72,027,168	1,513,636	629,732	4,765,045	496,227	5,143,124	24,624,149
Auto repair and maintenance	248,195	18,328,644	549,637	143,768	669,141	243,710	1,702,909	3,580,440
Automotive mechanical and electrical repair and maintenance	132,160	9,373,717	287,985	78,708	340,498	107,545	746,622	1,900,627
Automotive body shops	60,393	5,618,919	163,007	22,610	173,039	101,286	632,743	963,583
Other auto repair and maintenance (including oil change, lubrication, and car washes)	55,642	3,336,007	98,645	42,450	155,604	34,879	323,543	716,230
Miscellaneous repairs	299,347	12,776,008	261,476	26,752	266,844	66,055	1,117,537	3,535,331
Personal and laundry services	1,374,129	37,432,924	676,764	453,899	3,717,598	184,106	2,311,787	15,415,763
Religious, grantmaking, civic, professional and similar organizations	196,193	3,489,593	25,759	* 5,313	111,463	* 2,356	* 10,892	2,092,615
Unclassified establishments	410,973	5,212,805	76,753	38,890	60,941	25,524	146,315	2,708,140

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

** Data combined to prevent disclosure of taxpayer information.

[1] Excludes amounts reported on Schedule C-EZ filed by certain small businesses not required to itemize their business deductions. Therefore, totals shown may be slightly understated.

[2] Includes depreciation claimed on Form 8829, *Expenses for Business Use of Your Home*.

[3] Interest paid is the sum of mortgage interest and other interest paid on business indebtedness.

[4] Payroll is the sum of salaries and wages plus the cost of labor reported as part of cost of sales and operations.

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

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	22,659,976	281,844	41,815	38,865	73,432	127,733
Business receipts, total [1,2]	1,178,437,093	15,699,149	1,402,238	3,904,780	2,114,290	8,277,841
Income from sales and operations [1]	1,159,222,294	15,384,814	1,306,389	3,819,820	2,065,726	8,192,879
Other business income	19,214,799	314,335	95,850	84,959	48,564	84,962
Business deductions, total [1,2]	934,535,659	15,772,131	1,991,287	3,855,915	2,094,989	7,829,940
Cost of sales and operations, total	366,437,993	5,742,531	676,788	1,101,329	509,617	3,454,796
Inventory, beginning of year	45,587,003	486,705	77,940	143,531	13,938	251,296
Cost of labor	27,668,467	277,172	* 61,645	123,530	* 15,354	76,642
Purchases	238,855,556	4,433,813	490,436	682,642	337,900	2,922,834
Materials and supplies	45,105,577	462,292	* 33,595	101,557	31,215	295,925
Other costs	55,368,892	587,651	107,655	201,951	123,389	154,657
Inventory, end of year	46,147,501	505,102	94,484	151,882	12,179	246,558
Advertising expenses	13,612,756	88,396	16,364	8,963	19,582	43,487
Car and truck expenses	75,048,330	801,594	94,041	188,556	109,798	409,200
Commissions	11,759,029	87,114	4,381	9,337	* 10,578	62,817
Contract labor	32,306,689	735,220	17,837	253,112	70,218	394,053
Depletion	687,754	* 77	* [4]	* 74	0	* 4
Depreciation	34,546,428	1,368,272	265,999	401,785	240,302	460,187
Employee benefit programs	2,870,284	17,162	1,169	4,786	* 145	11,062
Insurance	17,117,138	348,942	34,978	130,632	41,469	141,864
Legal and professional services	10,265,039	99,937	27,785	16,206	16,443	39,502
Meals and entertainment deducted	7,500,635	58,895	5,796	5,808	24,696	22,595
Mortgage interest	5,361,051	76,711	20,684	13,592	21,133	21,302
Other interest paid on business indebtedness	7,176,096	210,693	19,846	69,186	63,550	58,110
Office expenses	11,719,891	62,367	11,266	6,535	10,518	34,048
Pension and profit-sharing plans	1,176,054	3,391	* 53	* 586	0	* 2,752
Rent paid on machinery and equipment	7,928,936	92,978	765	46,252	16,135	29,827
Rent paid on other business property	33,135,314	130,760	7,220	12,729	43,346	67,465
Repairs	14,357,885	685,127	39,720	316,736	103,013	225,659
Supplies	29,829,618	348,974	57,243	49,947	102,611	139,173
Salaries and wages	75,012,744	1,384,407	35,196	314,737	27,566	1,006,908
Taxes paid	16,905,702	281,914	13,667	81,714	38,161	148,373
Travel	11,304,600	128,885	35,947	5,505	27,021	60,411
Utilities	23,693,004	192,222	35,688	37,660	36,727	82,147
Other business deductions	110,168,253	2,752,723	549,165	774,190	540,181	889,188
Home office business deductions, total	10,868,501	50,297	19,689	5,386	* 5,013	20,209
Depreciation, Form 8829 [3]	1,370,728	10,562	6,418	1,466	* 1,520	1,158
Casualty loss, Form 8829 [3]	308,339	* 248	* 248	0	0	0
Excess—casualty depreciations, Form 8829 [3]	1,529,370	24,768	18,340	* 4,013	* 1,309	1,106
Net income less deficit [1,2]	244,821,815	-35,769	-574,732	50,744	13,765	474,453
Net income [1,2]	308,888,096	1,699,255	89,739	332,928	336,818	939,771
Deficit [2]	64,066,281	1,735,025	664,471	282,184	323,052	465,318

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	All nonfarm industries	Agriculture, forestry, hunting and fishing				
		Total	Animal production (including breeding of cats and dogs)	Forestry and logging (including forest nurseries, timber tracts)	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)
BUSINESSES WITH NET INCOME						
Number of returns [1]	16,527,540	163,268	9,111	21,846	41,388	90,922
Business receipts, total [1,2]	974,862,394	11,739,951	779,595	2,849,830	1,435,662	6,674,864
Income from sales and operations [1]	959,211,751	11,523,503	735,269	2,769,397	1,401,032	6,617,804
Other business income	15,650,643	216,448	44,325	80,433	34,630	57,060
Business deductions, total [1,2]	666,048,514	10,039,639	689,856	2,516,911	1,098,844	5,734,029
Cost of sales and operations, total	264,913,083	4,286,227	339,453	755,575	382,782	2,808,416
Inventory, beginning of year	22,905,481	240,951	* 48,668	77,903	* 10	114,370
Cost of labor	21,185,012	209,953	* 60,753	76,691	* 14,912	57,597
Purchases	174,175,566	3,473,493	224,637	549,032	* 323,614	2,376,210
Materials and supplies	35,756,606	337,210	* 13,460	13,588	* 23,554	286,608
Other costs	36,489,754	280,434	* 51,841	119,520	* 20,693	88,380
Inventory, end of year	25,599,337	255,814	* 59,906	81,159	* 1	114,748
Advertising expenses	9,871,813	36,409	2,028	4,962	* 10,693	18,726
Car and truck expenses	54,239,256	520,615	38,399	132,887	42,562	306,768
Commissions	8,691,656	67,085	* 924	* 8,754	* 1,198	56,209
Contract labor	25,828,827	531,529	* 12,286	160,500	60,369	298,375
Depletion	447,641	* 22	0	* 18	0	* 3
Depreciation	20,188,082	631,720	73,654	247,675	73,619	236,772
Employee benefit programs	2,263,738	8,962	* 274	* 2,338	* 113	6,236
Insurance	12,929,917	210,289	14,190	81,244	14,855	100,000
Legal and professional services	6,771,626	36,894	2,394	8,852	5,164	20,484
Meals and entertainment deducted	5,690,337	32,465	* 1,360	4,234	12,767	14,104
Mortgage interest	2,653,515	28,993	* 10,940	* 2,451	* 3,526	12,076
Other interest paid on business indebtedness	3,993,493	95,387	7,118	30,557	14,019	43,691
Office expenses	8,792,056	46,460	7,797	3,488	6,063	29,113
Pension and profit-sharing plans	1,081,724	* 2,888	0	* 507	0	* 2,381
Rent paid on machinery and equipment	5,895,394	53,018	* 12	17,003	* 12,776	23,226
Rent paid on other business property	24,853,209	75,350	4,573	7,161	10,756	52,860
Repairs	10,168,106	431,262	13,559	230,558	43,408	143,736
Supplies	22,393,328	193,157	16,443	25,288	44,585	106,842
Salaries and wages	58,473,997	1,082,882	* 12,108	192,297	* 6,052	872,426
Taxes paid	12,310,827	186,685	5,892	50,542	13,429	116,822
Travel	8,200,811	54,172	4,842	3,672	8,127	37,531
Utilities	16,824,437	99,591	8,149	20,421	14,158	56,864
Other business deductions	66,607,351	1,284,482	109,422	522,741	299,134	353,186
Home office business deductions, total	8,299,173	22,187	* 4,041	* 2,613	* 1,885	13,648
Depreciation, Form 8829 [3]	863,260	1,499	* 393	* 380	* 347	378
Casualty loss, Form 8829 [3]	33,841	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	145,282	* 334	* 31	0	* 205	* 98
Net income [1,2]	308,888,096	1,699,255	89,739	332,928	336,818	939,771
Returns with Schedule C-EZ:						
Number of returns	4,485,380	38,441	**	** 3,154	12,630	22,657
Business receipts	33,436,522	144,099	**	** 3,630	47,871	92,598
Business deductions	3,745,934	22,542	**	** 5,773	17,166	4,802
Net income	29,690,588	121,557	**	** 3,057	30,705	87,796

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Mining				Utilities
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total
	(7)	(8)	(9)	(10)	(11)
BUSINESSES WITH AND WITHOUT NET INCOME					
Number of returns [1]	123,580	105,777	3,627	14,176	8,771
Business receipts, total [1,2]	10,032,773	7,252,889	716,600	2,063,284	216,492
Income from sales and operations [1]	9,399,458	6,675,983	675,945	2,047,529	187,714
Other business income	633,315	576,906	40,655	15,755	* 28,778
Business deductions, total [1,2]	9,150,649	6,812,783	775,928	1,561,938	163,773
Cost of sales and operations, total	1,664,702	990,824	285,396	388,483	* 49,247
Inventory, beginning of year	131,349	72,151	* 30,720	* 28,478	* 23,785
Cost of labor	107,143	36,612	* 30,651	39,880	* 601
Purchases	336,955	93,464	85,308	158,183	* 42,775
Materials and supplies	123,709	18,238	* 16,448	89,023	* 130
Other costs	1,124,331	855,300	148,214	120,818	* 5,740
Inventory, end of year	158,784	84,941	* 25,944	47,899	* 23,785
Advertising expenses	22,889	16,317	1,535	5,036	* 604
Car and truck expenses	275,965	183,519	4,490	87,956	11,230
Commissions	43,954	9,971	* 1,971	32,013	* 1,051
Contract labor	148,298	63,454	17,190	67,654	* 1,044
Depletion	599,244	579,779	12,417	7,047	1,774
Depreciation	1,022,255	721,166	99,734	201,354	14,868
Employee benefit programs	19,006	13,422	* 1,276	4,308	* 2,568
Insurance	166,824	67,962	34,994	63,868	* 1,394
Legal and professional services	145,043	114,677	8,669	21,697	3,823
Meals and entertainment deducted	39,446	30,321	121	9,005	307
Mortgage interest	54,412	24,279	* 25,118	5,015	* 1,021
Other interest paid on business indebtedness	144,588	85,363	27,359	31,865	* 1,593
Office expenses	46,716	35,286	1,523	9,907	833
Pension and profit-sharing plans	4,045	1,669	* 4	* 2,372	0
Rent paid on machinery and equipment	46,412	13,449	12,739	20,224	* 603
Rent paid on other business property	58,471	38,727	2,641	17,103	* 2,373
Repairs	194,660	128,106	19,886	46,668	5,614
Supplies	97,870	33,309	17,015	47,545	* 3,768
Salaries and wages	473,385	187,930	84,586	200,869	* 18,180
Taxes paid	258,525	213,118	16,555	28,852	2,415
Travel	49,655	33,674	1,051	14,930	1,813
Utilities	85,114	54,014	8,765	22,335	3,899
Other business deductions	3,450,354	3,143,365	90,858	216,130	29,395
Home office business deductions, total	19,721	10,005	* 16	9,701	* 1,151
Depreciation, Form 8829 [3]	3,029	2,459	0	* 570	* 994
Casualty loss, Form 8829 [3]	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	845	845	0	0	* 2,795
Net income less deficit [1,2]	890,200	448,182	-59,329	501,346	52,742
Net income [1,2]	2,160,992	1,483,057	66,949	610,986	72,933
Deficit [2]	1,270,792	1,034,875	126,277	109,640	20,190

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Mining				Utilities
	Total	Oil and gas extraction	Other mining	Support activities for mining	Total
	(7)	(8)	(9)	(10)	(11)
BUSINESSES WITH NET INCOME					
Number of returns [1]	82,881	72,171	530	10,181	5,509
Business receipts, total [1,2]	6,717,475	4,920,469	154,018	1,642,988	186,525
Income from sales and operations [1]	6,327,607	4,578,567	115,463	1,633,577	161,589
Other business income	389,868	341,902	* 38,555	9,411	* 24,936
Business deductions, total [1,2]	4,567,015	3,447,944	87,069	1,032,002	113,592
Cost of sales and operations, total	789,233	550,086	* 7,542	231,604	* 49,192
Inventory, beginning of year	43,239	38,268	0	* 4,972	* 17,647
Cost of labor	* 49,978	* 27,053	0	* 22,925	* 601
Purchases	148,989	57,699	* 4,202	87,088	* 42,775
Materials and supplies	55,086	9,971	* 296	* 44,820	* 76
Other costs	547,495	464,929	* 3,552	* 79,014	* 5,740
Inventory, end of year	55,554	47,833	* 507	* 7,215	* 17,647
Advertising expenses	16,960	12,218	* 282	4,461	* 92
Car and truck expenses	181,939	102,551	* 955	78,433	* 7,909
Commissions	29,336	1,835	* 490	* 27,011	* 715
Contract labor	106,208	30,616	* 14,562	61,030	* 1,022
Depletion	396,471	390,276	* 3,625	2,571	* 1,763
Depreciation	441,194	321,867	10,643	108,684	7,884
Employee benefit programs	11,252	8,692	* 481	2,079	* 1,186
Insurance	97,042	42,849	* 1,736	52,457	* 833
Legal and professional services	72,262	61,589	2,402	8,271	2,127
Meals and entertainment deducted	14,719	8,357	* 36	6,325	* 223
Mortgage interest	16,853	14,971	* 3	* 1,878	* 932
Other interest paid on business indebtedness	58,429	43,348	* 134	14,947	* 1,395
Office expenses	28,329	21,196	* 79	7,054	* 416
Pension and profit-sharing plans	3,320	1,099	* 4	* 2,218	0
Rent paid on machinery and equipment	23,236	5,594	* 219	17,423	* 602
Rent paid on other business property	29,853	20,712	* 220	8,920	* 1,477
Repairs	146,308	102,577	* 3,934	39,797	* 3,094
Supplies	45,510	22,852	* 1,335	21,323	* 3,125
Salaries and wages	265,480	104,170	* 19,694	141,616	* 10,297
Taxes paid	159,964	138,525	2,275	19,164	* 1,911
Travel	26,406	17,463	* 133	8,810	* 1,496
Utilities	52,740	35,260	* 384	17,096	* 3,459
Other business deductions	1,517,869	1,362,385	15,882	139,602	8,835
Home office business deductions, total	17,479	8,252	0	9,227	* 405
Depreciation, Form 8829 [3]	2,776	* 2,206	0	* 570	* 50
Casualty loss, Form 8829 [3]	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 631	* 631	0	0	0
Net income [1,2]	2,160,992	1,483,057	66,949	610,986	72,933
Returns with Schedule C-EZ:					
Number of returns	18,720	17,203	* 335	* 1,183	* 2,956
Business receipts	124,798	81,816	* 33,633	* 9,349	* 19,278
Business deductions	19,097	19,078	* 19	* [4]	* 3,203
Net income	105,701	62,738	* 33,614	* 9,349	* 16,076

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Construction				Manufacturing	
	Total	Construction of buildings	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	2,695,843	489,067	56,097	2,150,679	335,006	26,016
Business receipts, total [1,2]	172,700,955	43,871,422	7,690,124	121,139,409	24,208,673	2,747,196
Income from sales and operations [1]	170,839,257	43,070,604	7,522,839	120,245,815	23,834,663	2,725,782
Other business income	1,861,698	800,818	167,285	893,595	374,010	21,415
Business deductions, total [1,2]	145,782,797	39,500,079	7,570,014	98,712,704	21,870,603	2,774,510
Cost of sales and operations, total	70,703,891	24,301,897	4,047,615	42,354,379	11,554,925	1,675,455
Inventory, beginning of year	8,626,609	4,704,500	2,431,849	1,490,260	1,885,624	430,419
Cost of labor	12,245,090	3,201,090	265,503	8,778,498	1,152,145	59,862
Purchases	21,757,310	7,302,378	1,412,705	13,042,227	6,892,088	1,287,083
Materials and supplies	22,848,469	6,567,891	856,563	15,424,015	1,975,753	202,181
Other costs	12,192,802	6,226,109	1,066,783	4,899,911	1,601,440	159,296
Inventory, end of year	6,966,389	3,700,071	1,985,788	1,280,530	1,952,126	463,387
Advertising expenses	1,002,818	171,976	50,554	780,288	298,926	47,836
Car and truck expenses	13,021,165	2,269,509	262,185	10,489,471	830,354	56,050
Commissions	588,809	94,835	38,206	455,768	165,370	21,914
Contract labor	10,951,375	2,445,935	245,144	8,260,296	294,146	32,787
Depletion	3,150	* 55	* 10	* 3,085	3,230	* 1,400
Depreciation	5,215,534	855,876	467,461	3,892,198	954,866	94,629
Employee benefit programs	356,029	49,049	14,526	292,454	95,655	8,878
Insurance	3,519,663	721,496	163,856	2,634,310	336,767	25,989
Legal and professional services	978,386	239,091	98,832	640,463	216,902	23,220
Meals and entertainment deducted	568,524	119,101	22,457	426,966	60,772	6,204
Mortgage interest	645,531	293,168	129,995	222,368	120,362	9,700
Other interest paid on business indebtedness	998,181	265,375	120,897	611,910	211,045	18,365
Office expenses	875,285	151,883	34,513	688,889	173,002	19,881
Pension and profit-sharing plans	31,841	3,871	4,363	23,607	11,696	* 349
Rent paid on machinery and equipment	1,059,348	187,131	71,150	801,068	200,017	15,695
Rent paid on other business property	1,382,834	232,410	51,895	1,098,530	734,762	66,290
Repairs	1,616,696	248,809	152,115	1,215,772	303,739	36,266
Supplies	7,393,337	1,756,409	198,607	5,438,322	598,013	68,151
Salaries and wages	7,987,462	1,276,001	507,660	6,203,801	1,920,463	224,476
Taxes paid	1,881,112	378,861	147,314	1,354,937	404,722	38,935
Travel	927,597	143,939	42,604	741,054	180,663	13,995
Utilities	2,288,178	468,740	80,344	1,739,094	566,585	55,302
Other business deductions	10,374,670	2,559,917	589,899	7,224,855	1,454,607	204,936
Home office business deductions, total	1,010,279	203,166	21,356	785,756	145,687	* 4,644
Depreciation, Form 8829 [3]	115,508	25,955	1,434	88,120	21,085	* 432
Casualty loss, Form 8829 [3]	* 1,488	0	* 10	* 1,478	0	0
Excess—casualty depreciations, Form 8829 [3]	62,746	9,927	1,580	51,240	28,677	* 539
Net income less deficit [1,2]	27,008,336	4,400,763	125,112	22,482,462	2,368,010	-23,157
Net income [1,2]	33,097,728	6,452,358	1,041,859	25,603,511	3,912,925	255,492
Deficit [2]	6,089,392	2,051,595	916,747	3,121,050	1,544,915	278,648

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Construction				Manufacturing	
	Total	Construction of buildings	Heavy and civil engineering construction	Specialty trade contractors	Total	Food manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)
BUSINESSES WITH NET INCOME						
Number of returns [1]	2,207,496	381,188	32,873	1,793,435	202,107	11,775
Business receipts, total [1,2]	144,847,840	33,145,144	5,276,566	106,426,130	18,390,019	1,819,466
Income from sales and operations [1]	143,442,443	32,690,111	5,165,603	105,586,728	18,108,645	1,812,951
Other business income	1,405,398	455,033	110,963	839,402	281,374	6,516
Business deductions, total [1,2]	111,753,870	26,696,433	4,234,894	80,822,542	14,477,304	1,563,975
Cost of sales and operations, total	53,038,785	15,696,528	2,062,615	35,279,642	8,127,124	1,154,020
Inventory, beginning of year	2,772,649	1,542,189	492,090	738,370	987,060	191,334
Cost of labor	9,566,923	2,360,568	174,017	7,032,338	831,428	20,227
Purchases	16,186,534	4,470,428	818,463	10,897,644	4,788,917	946,252
Materials and supplies	18,726,451	4,817,417	586,280	13,322,755	1,514,850	111,180
Other costs	8,238,731	3,840,584	443,398	3,954,749	1,005,145	70,752
Inventory, end of year	2,452,504	1,334,657	451,633	666,213	1,000,276	185,725
Advertising expenses	780,905	133,664	34,726	612,514	125,458	9,512
Car and truck expenses	10,479,848	1,743,855	209,995	8,525,999	520,102	21,926
Commissions	475,922	51,762	13,706	410,454	120,606	7,177
Contract labor	9,311,258	1,975,603	185,331	7,150,325	202,218	16,011
Depletion	* 2,295	* 2	0	* 2,293	1,342	* 1,267
Depreciation	3,724,787	605,253	276,501	2,843,033	488,867	23,176
Employee benefit programs	273,174	38,884	11,630	222,660	69,411	6,536
Insurance	2,801,872	544,420	124,299	2,133,153	246,332	12,501
Legal and professional services	637,776	152,222	51,053	434,502	94,068	6,097
Meals and entertainment deducted	459,364	98,539	11,847	348,978	36,643	1,651
Mortgage interest	281,214	115,024	25,949	140,241	64,719	3,306
Other interest paid on business indebtedness	651,229	156,406	53,597	441,226	116,802	6,097
Office expenses	659,025	111,634	18,539	528,851	101,176	6,777
Pension and profit-sharing plans	27,315	2,990	3,216	21,108	9,763	* 324
Rent paid on machinery and equipment	796,580	114,002	49,863	632,715	80,642	3,976
Rent paid on other business property	1,052,443	157,478	39,693	855,272	474,096	28,343
Repairs	1,199,120	158,576	99,190	941,353	207,745	17,671
Supplies	5,839,480	1,171,027	139,101	4,529,352	355,540	19,847
Salaries and wages	6,226,526	866,241	344,936	5,015,349	1,336,913	102,220
Taxes paid	1,414,399	252,247	71,840	1,090,312	267,554	16,781
Travel	758,879	119,031	29,678	610,169	103,017	4,401
Utilities	1,768,382	332,900	49,596	1,385,886	357,037	18,193
Other business deductions	7,836,989	1,855,672	303,059	5,678,258	863,611	72,280
Home office business deductions, total	861,911	180,901	18,476	662,534	73,758	* 718
Depreciation, Form 8829 [3]	92,243	22,479	664	69,100	7,701	* 86
Casualty loss, Form 8829 [3]	* 1,488	0	* 10	* 1,478	0	0
Excess—casualty depreciations, Form 8829 [3]	9,658	* 775	* 147	8,737	* 34	0
Net income [1,2]	33,097,728	6,452,358	1,041,859	25,603,511	3,912,925	255,492
Returns with Schedule C-EZ:						
Number of returns	470,338	71,387	* 5,292	393,660	42,863	* 4,026
Business receipts	3,702,179	473,714	* 100,105	3,128,360	322,269	* 65,185
Business deductions	401,099	61,579	* 6,457	333,063	33,327	* 3,167
Net income	3,301,079	412,135	* 93,647	2,795,297	288,942	* 62,019

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Manufacturing—continued						
	Textile and textile product mills	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products
	(18)	(19)	(20)	(21)	(22)	(23)	(24)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	9,074	28,087	* 4,086	30,502	* 999	39,280	27
Business receipts, total [1,2]	332,827	933,968	* 111,031	2,489,622	* 66,624	2,670,010	61,547
Income from sales and operations [1]	332,815	930,074	* 110,359	2,481,846	* 53,436	2,623,462	61,547
Other business income	* 12	3,894	* 671	7,776	* 13,189	46,548	* 1
Business deductions, total [1,2]	345,529	812,016	* 81,864	2,385,532	* 67,125	2,403,098	70,369
Cost of sales and operations, total	193,606	312,288	* 57,769	1,421,444	* 45,556	1,120,369	* 22,683
Inventory, beginning of year	* 21,609	96,031	* 46,647	200,045	* 2,191	45,525	* [4]
Cost of labor	* 71,152	* 34,282	* 5,296	213,673	0	78,447	0
Purchases	* 72,380	208,923	* 4,985	600,373	* 24,121	750,121	* 14,416
Materials and supplies	* 34,418	44,857	* 49,125	395,785	* 13,190	132,049	0
Other costs	* 16,778	9,806	* 523	216,426	* 7,720	155,481	* 8,267
Inventory, end of year	* 22,733	81,611	* 48,808	204,856	* 1,665	41,254	0
Advertising expenses	* 2,374	16,692	* 3,044	15,488	* 31	50,059	* 635
Car and truck expenses	8,385	52,143	* 809	61,995	* 4,975	110,296	* 50
Commissions	* 482	2,174	* 39	* 3,014	* 512	9,126	* 808
Contract labor	* 320	3,550	* 54	23,500	0	18,954	* 572
Depletion	0	* 5	0	* 18	0	* 1,381	* 71
Depreciation	28,209	16,819	* 2,053	161,511	* 1,593	85,527	4,250
Employee benefit programs	* 650	* 1,417	0	10,824	0	7,271	* 509
Insurance	6,984	5,878	* 1,267	47,445	* 1,309	33,781	* 740
Legal and professional services	4,511	14,905	* 139	12,624	* 235	15,365	* 1,251
Meals and entertainment deducted	513	2,913	* 7	1,055	* 3	10,646	* 15
Mortgage interest	* 6	* 29	0	16,561	* 508	* 6,786	* 602
Other interest paid on business indebtedness	* 3,415	9,533	0	18,478	* 1	49,995	* 5,503
Office expenses	2,075	9,474	* 235	8,647	* 160	24,789	* 2,672
Pension and profit-sharing plans	* 4	* 28	0	* 852	0	* 977	* 341
Rent paid on machinery and equipment	* 1,516	1,984	0	12,122	* 64	35,890	* 604
Rent paid on other business property	* 8,525	55,117	* 528	29,347	* 324	128,335	* 727
Repairs	3,487	5,264	* 375	60,605	* 544	34,102	* 531
Supplies	5,549	15,156	* 528	45,384	* 5	83,497	* 899
Salaries and wages	* 16,047	132,531	* 4,415	156,355	* 5,174	233,387	* 7,541
Taxes paid	13,534	19,382	* 191	45,227	* 587	48,588	* 761
Travel	5,430	25,665	* 308	11,315	* 206	20,403	* 1,048
Utilities	10,634	27,687	* 5,359	65,581	* 1,111	81,398	* 520
Other business deductions	13,672	73,936	* 4,745	140,477	* 653	164,377	17,037
Home office business deductions, total	* 14,878	* 4,303	0	* 13,334	* 3,574	25,427	0
Depreciation, Form 8829 [3]	* 558	* 1,023	0	* 3,486	0	5,066	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 4,264	0	* 4,397	0	* 8,519	0
Net income less deficit [1,2]	-12,604	121,901	* 29,166	104,091	* -500	268,938	-8,822
Net income [1,2]	* 23,334	209,933	* 33,546	229,740	* 1,699	450,303	* 3,322
Deficit [2]	35,939	88,032	* 4,380	125,649	* 2,199	181,365	* 12,144

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Manufacturing—continued						
	Textile and textile product mills	Apparel	Leather and allied products	Wood products	Paper products	Printing and related support activities	Petroleum and coal products
	(18)	(19)	(20)	(21)	(22)	(23)	(24)
BUSINESSES WITH NET INCOME							
Number of returns [1]	* 3,468	20,078	* 2,071	18,587	* 994	22,882	* 16
Business receipts, total [1,2]	* 284,125	688,020	* 48,412	1,837,174	* 41,092	1,951,690	* 32,887
Income from sales and operations [1]	* 284,097	687,751	* 48,412	1,831,233	* 27,904	1,907,749	* 32,886
Other business income	* 28	* 269	0	* 5,941	* 13,189	43,942	* 1
Business deductions, total [1,2]	* 260,791	478,037	* 14,866	1,607,434	* 39,393	1,501,387	* 29,565
Cost of sales and operations, total	* 177,383	140,548	* 4,430	934,137	* 29,248	796,078	* 12,827
Inventory, beginning of year	* 15,196	* 21,399	* 31,156	90,195	0	34,014	0
Cost of labor	* 70,073	* 6,078	0	143,534	0	* 29,176	0
Purchases	* 62,327	* 95,381	* 4,985	451,357	* 13,190	571,269	* 7,525
Materials and supplies	* 31,308	* 36,730	* 102	235,055	* 13,190	110,020	0
Other costs	* 15,326	* 993	0	106,452	* 2,868	81,850	* 5,302
Inventory, end of year	* 16,847	* 20,034	* 31,813	92,458	0	* 30,252	0
Advertising expenses	* 1,517	13,195	* 1,214	10,466	0	15,715	* 33
Car and truck expenses	* 1,761	33,278	* 63	35,846	* 4,964	64,004	* 47
Commissions	* 21	* 923	* 39	* 2,956	0	* 3,018	* 174
Contract labor	* 31	* 976	0	* 21,176	0	3,892	0
Depletion	0	* 5	0	0	0	0	* 70
Depreciation	* 5,711	2,980	* 520	95,675	0	53,962	* 1,579
Employee benefit programs	* 503	* 557	0	* 8,574	0	* 1,980	0
Insurance	* 5,241	2,767	* 373	32,469	* 528	21,423	* 353
Legal and professional services	* 843	11,190	100	7,733	0	8,258	* 422
Meals and entertainment deducted	* 41	* 1,644	* 7	465	0	7,890	* 15
Mortgage interest	* 6	0	0	* 13,771	0	* 5,873	* 62
Other interest paid on business indebtedness	* 2,308	* 6,962	0	6,113	0	25,578	* 2,756
Office expenses	* 887	8,831	* 235	4,869	* 112	9,314	* 150
Pension and profit-sharing plans	0	0	0	* 488	0	* 887	* 237
Rent paid on machinery and equipment	* 1,509	* 193	0	* 8,517	0	5,661	* 1
Rent paid on other business property	* 6,781	* 44,119	0	18,945	0	54,607	* 373
Repairs	* 2,670	3,259	* 283	49,751	* 201	13,912	* 20
Supplies	* 3,359	10,190	0	28,947	0	63,047	* 4
Salaries and wages	* 12,845	* 109,050	* 4,415	117,372	0	139,947	* 3,163
Taxes paid	* 12,792	15,390	* 25	34,294	* 98	38,066	* 209
Travel	* 1,620	* 15,440	* 222	8,110	0	8,739	* 445
Utilities	* 8,373	18,203	* 866	53,198	* 668	41,184	* 40
Other business deductions	* 10,462	35,147	* 2,074	103,166	0	101,110	* 6,588
Home office business deductions, total	* 3,403	* 46	0	* 8,069	* 3,574	* 14,868	0
Depreciation, Form 8829 [3]	* 557	* 9	0	* 107	0	* 498	0
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 24	0	0	0	0	0
Net income [1,2]	* 23,334	209,933	* 33,546	229,740	* 1,699	450,303	* 3,322
Returns with Schedule C-EZ:							
Number of returns	* 1,027	* 5,349	0	* 2,350	0	* 4,307	0
Business receipts	* 806	* 60,448	0	* 17,670	0	* 38,243	0
Business deductions	* 722	* 3,144	0	* 2,328	0	* 2,374	0
Net income	* 84	* 57,304	0	* 15,342	0	* 35,869	0

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Manufacturing—continued						
	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products
	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	7,720	4,566	13,538	6,750	24,804	22,926	10,244
Business receipts, total [1,2]	1,014,654	353,409	1,147,368	390,596	2,994,047	1,806,160	374,952
Income from sales and operations [1]	959,751	352,734	1,109,433	390,237	2,936,618	1,782,068	374,622
Other business income	* 54,903	* 675	* 37,935	* 359	57,429	* 24,091	* 329
Business deductions, total [1,2]	888,008	305,540	1,100,270	342,669	2,551,925	1,476,376	260,774
Cost of sales and operations, total	482,535	196,830	534,711	208,852	1,408,627	641,350	82,914
Inventory, beginning of year	42,883	* 11,013	68,941	* 9,106	122,642	194,481	34,776
Cost of labor	* 9,181	* 12,012	* 77,977	* 33,835	131,696	114,661	* 5,159
Purchases	324,495	* 48,680	342,077	148,292	819,470	407,147	* 58,253
Materials and supplies	* 85,977	* 132,798	80,259	* 12,357	232,749	70,666	* 10,415
Other costs	61,716	* 4,051	* 32,699	* 8,726	227,023	58,421	* 5,679
Inventory, end of year	41,716	* 11,723	67,241	* 3,463	124,953	204,027	31,368
Advertising expenses	8,104	* 771	7,058	* 439	14,449	11,922	5,589
Car and truck expenses	41,025	* 4,630	25,234	* 8,114	69,312	81,430	29,588
Commissions	7,470	* 1,231	* 2,834	* 12	9,233	28,282	* 2,361
Contract labor	47,390	* 1,407	* 11,127	* 1,087	35,320	28,800	* 7,040
Depletion	0	0	0	* [4]	0	0	* 351
Depreciation	22,113	11,149	56,283	12,125	159,203	68,064	15,637
Employee benefit programs	7,286	* 478	* 2,992	* 201	15,670	7,396	* 398
Insurance	17,337	5,984	37,433	7,898	41,415	37,865	3,014
Legal and professional services	7,187	* 2,959	18,017	2,390	18,559	20,949	3,885
Meals and entertainment deducted	1,056	1,294	2,787	* 61	5,040	4,846	1,221
Mortgage interest	* 1,622	* 47	* 7,057	* 12	7,704	* 13,177	* 367
Other interest paid on business indebtedness	6,121	* 3,844	4,161	* 1,813	24,093	18,699	* 171
Office expenses	11,322	* 1,535	3,218	* 1,929	23,549	9,787	7,875
Pension and profit-sharing plans	* 1,425	* 2,194	0	* 123	* 1,402	* 873	1
Rent paid on machinery and equipment	17,585	* 391	4,066	* 643	9,763	38,733	* 1,991
Rent paid on other business property	9,620	4,559	36,788	* 27,280	73,249	40,883	* 9,912
Repairs	14,278	1,449	8,476	2,842	45,495	25,572	1,322
Supplies	17,117	* 3,649	28,805	10,541	52,162	63,063	5,943
Salaries and wages	73,136	* 35,423	158,087	* 25,809	279,780	128,975	* 15,366
Taxes paid	11,222	6,134	23,912	3,966	44,774	41,040	5,125
Travel	3,898	* 4,773	8,296	* 757	13,194	6,060	6,858
Utilities	19,251	4,178	19,065	11,906	61,809	58,814	5,992
Other business deductions	55,974	9,076	91,950	13,538	124,001	91,082	31,850
Home office business deductions, total	* 2,513	* 1,554	* 7,098	0	* 4,545	* 7,000	16,002
Depreciation, Form 8829 [3]	* 1,039	* 328	* 409	0	* 45	* 954	* 1,873
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 2,667	0	* 2,179	0	* 220	* 641	0
Net income less deficit [1,2]	126,562	48,262	47,097	48,011	442,122	335,600	121,279
Net income [1,2]	165,909	54,593	122,036	51,236	541,617	430,493	139,006
Deficit [2]	39,348	* 6,332	74,939	* 3,225	99,495	94,893	* 17,727

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Manufacturing—continued						
	Chemical manufacturing	Plastic and rubber products	Nonmetallic mineral products	Primary metal industries	Fabricated metal products	Machinery	Computer and electronic products
	(25)	(26)	(27)	(28)	(29)	(30)	(31)
BUSINESSES WITH NET INCOME							
Number of returns [1]	4,181	4,522	6,375	5,737	16,785	14,302	6,537
Business receipts, total [1,2]	886,538	347,270	746,617	380,486	2,549,153	1,405,875	313,611
Income from sales and operations [1]	831,854	346,677	740,189	380,137	2,495,465	1,396,444	313,318
Other business income	* 54,684	* 592	* 6,428	* 348	53,689	* 9,431	* 293
Business deductions, total [1,2]	720,628	* 293,069	624,581	329,249	2,007,537	975,382	174,605
Cost of sales and operations, total	404,566	* 189,632	321,783	* 201,075	1,107,877	499,572	* 60,521
Inventory, beginning of year	30,722	* 9,708	* 35,358	* 8,989	77,141	116,949	* 24,683
Cost of labor	* 7,445	* 10,156	* 71,581	* 33,488	116,667	111,125	5,159
Purchases	288,808	* 46,719	* 166,443	* 147,842	587,743	267,594	* 41,690
Materials and supplies	* 67,090	* 132,283	* 68,909	* 11,951	211,484	67,201	* 7,837
Other costs	* 39,939	* 1,015	* 22,154	* 2,151	195,676	58,322	* 5,677
Inventory, end of year	* 29,437	* 10,248	* 42,662	* 3,346	80,833	121,618	* 24,526
Advertising expenses	5,470	* 765	1,646	* 409	11,810	6,473	* 5,234
Car and truck expenses	34,052	* 4,628	* 14,143	* 8,001	56,193	53,180	23,460
Commissions	* 2,369	* 1,166	* 8	0	9,211	* 27,051	* 333
Contract labor	44,695	* 1,407	* 859	* 1,087	28,213	* 8,729	* 3,817
Depletion	0	0	0	0	0	0	0
Depreciation	14,038	* 8,825	30,259	* 10,939	87,551	43,387	* 6,546
Employee benefit programs	* 4,266	* 409	* 1,849	* 156	13,331	5,913	* 396
Insurance	15,317	* 5,419	31,860	* 7,631	36,821	24,661	* 1,057
Legal and professional services	4,608	2,870	5,063	2,148	14,437	5,860	1,913
Meals and entertainment deducted	794	* 1,290	* 2,248	* 55	4,359	3,513	* 791
Mortgage interest	* 505	* 47	* 1,077	* 12	3,274	* 312	* 367
Other interest paid on business indebtedness	* 4,298	* 3,717	* 1,988	* 1,735	20,594	11,962	* 40
Office expenses	10,342	* 1,535	* 1,799	* 1,761	18,261	5,786	3,176
Pension and profit-sharing plans	* 839	* 2,194	0	* 123	* 1,365	* 873	* 1
Rent paid on machinery and equipment	* 14,658	* 349	* 942	* 468	8,259	2,441	317
Rent paid on other business property	* 5,292	* 4,474	* 8,562	* 27,109	58,414	30,669	* 8,896
Repairs	6,076	* 1,391	* 4,708	* 2,669	41,317	17,978	* 1,126
Supplies	12,955	* 3,628	* 16,439	* 10,486	37,440	25,010	2,969
Salaries and wages	* 59,187	* 34,490	* 113,529	* 24,234	253,865	92,979	* 7,957
Taxes paid	8,498	* 5,957	11,763	* 3,773	33,320	24,634	* 3,120
Travel	2,594	* 4,722	* 5,581	* 746	10,524	2,546	* 5,915
Utilities	17,366	* 4,020	9,606	* 11,274	49,622	35,093	4,250
Other business deductions	46,882	* 8,580	37,592	* 13,028	91,873	40,547	20,366
Home office business deductions, total	* 107	* 1,554	* 463	0	* 29	* 4,499	* 12,037
Depreciation, Form 8829 [3]	* 15	* 328	* 4	0	* 1	* 324	* 1,850
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	* 10	0
Net income [1,2]	165,909	54,593	122,036	51,236	541,617	430,493	139,006
Returns with Schedule C-EZ:							
Number of returns	* 2,030	* 3,013	* 2,001	* 1,116	* 4,016	* 2,008	* 1,523
Business receipts	* 3,032	* 25,965	* 2,352	* 1,754	* 24,607	* 20,813	* 12,648
Business deductions	* 1,421	* 2	* 813	* 332	* 9,577	* 1,712	0
Net income	* 1,610	* 25,964	* 1,539	* 1,422	* 15,030	* 19,102	* 12,648

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Manufacturing—continued				Wholesale trade (merchant wholesalers)	
	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.
	(32)	(33)	(34)	(35)	(36)	(37)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	4,904	10,826	23,145	67,511	335,440	137,205
Business receipts, total [1,2]	780,356	741,298	1,602,114	3,590,896	43,969,589	18,154,630
Income from sales and operations [1]	773,634	734,509	1,541,231	3,560,508	43,724,867	18,008,979
Other business income	6,722	* 6,789	* 60,883	30,389	244,722	145,651
Business deductions, total [1,2]	710,860	770,792	1,276,733	3,246,612	40,525,823	17,022,182
Cost of sales and operations, total	478,073	354,620	565,616	1,751,623	29,984,377	12,565,622
Inventory, beginning of year	68,079	145,164	57,516	288,556	3,516,793	2,078,268
Cost of labor	* 24,901	33,790	* 40,858	205,364	342,698	200,996
Purchases	331,242	297,711	225,208	927,112	29,278,091	11,195,215
Materials and supplies	* 68,066	* 6,672	98,073	306,115	1,206,339	446,898
Other costs	68,476	13,643	200,807	345,902	1,914,998	686,544
Inventory, end of year	82,691	142,360	56,845	321,426	6,274,542	2,042,299
Advertising expenses	16,032	3,415	34,723	60,266	310,057	179,059
Car and truck expenses	10,315	42,832	91,434	131,735	1,507,870	492,070
Commissions	* 5,503	* 35	* 1,151	69,188	449,689	240,318
Contract labor	* 18,308	* 1,005	49,059	13,866	301,480	131,932
Depletion	0	0	0	* 4	1,139	970
Depreciation	10,566	20,646	61,335	123,155	528,902	257,029
Employee benefit programs	* 2,875	* 4,628	* 9,869	14,313	50,796	20,703
Insurance	5,839	6,762	17,414	32,411	280,807	132,308
Legal and professional services	3,799	4,616	7,012	55,280	204,322	73,428
Meals and entertainment deducted	678	4,957	2,112	15,366	146,799	59,475
Mortgage interest	* 16,061	* 11,625	* 15,630	12,868	91,937	64,230
Other interest paid on business indebtedness	6,119	3,519	2,311	34,906	174,430	96,321
Office expenses	3,388	4,274	7,969	30,224	228,718	107,942
Pension and profit-sharing plans	* 1,642	* 109	0	1,374	30,546	14,116
Rent paid on machinery and equipment	* 4,904	29,985	* 8,737	15,344	151,122	77,046
Rent paid on other business property	16,774	46,888	39,017	140,599	633,014	248,006
Repairs	6,727	23,736	12,198	20,471	248,759	111,846
Supplies	15,365	45,552	76,278	60,367	623,046	260,217
Salaries and wages	34,194	51,185	81,310	257,272	1,313,726	590,394
Taxes paid	7,032	12,096	23,396	58,820	308,365	141,826
Travel	3,528	7,448	7,892	39,587	395,320	160,724
Utilities	7,598	31,839	34,232	64,311	462,981	197,145
Other business deductions	34,749	57,305	105,497	219,752	1,912,098	731,763
Home office business deductions, total	792	* 823	* 22,540	16,663	150,874	58,061
Depreciation, Form 8829 [3]	0	* 84	* 4,547	* 1,241	19,729	8,956
Casualty loss, Form 8829 [3]	0	0	0	0	* 280	* 280
Excess—casualty depreciations, Form 8829 [3]	0	* 134	* 2,446	* 2,671	23,884	5,338
Net income less deficit [1,2]	69,649	-29,133	325,381	354,165	3,476,701	1,145,636
Net income [1,2]	124,909	51,080	427,878	596,796	4,944,966	1,722,867
Deficit [2]	55,260	80,212	102,497	242,632	1,468,264	577,232

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Manufacturing—continued				Wholesale trade (merchant wholesalers)	
	Electrical equipment, appliances, and components	Transportation equipment	Furniture and related products	Miscellaneous manufacturing	Total	Durable goods, including machinery, wood, metals, etc.
	(32)	(33)	(34)	(35)	(36)	(37)
BUSINESSES WITH NET INCOME						
Number of returns [1]	4,570	4,076	15,491	39,658	210,747	83,832
Business receipts, total [1,2]	571,354	525,534	1,409,843	2,550,871	36,289,230	15,422,902
Income from sales and operations [1]	568,435	523,518	1,348,113	2,531,513	36,092,390	15,302,904
Other business income	* 2,919	* 2,016	* 61,730	19,358	196,840	119,999
Business deductions, total [1,2]	446,445	474,736	981,965	1,953,660	31,346,262	13,701,769
Cost of sales and operations, total	292,845	* 234,405	483,182	1,082,995	24,325,534	10,735,473
Inventory, beginning of year	* 51,592	* 67,725	53,127	127,771	2,374,538	1,487,703
Cost of labor	* 24,035	* 8,853	* 40,735	133,095	216,596	121,971
Purchases	155,686	* 209,662	199,420	525,025	24,230,659	9,707,420
Materials and supplies	* 67,457	* 1,685	98,028	243,339	1,007,039	316,603
Other costs	* 55,855	* 5,305	145,649	189,861	1,592,640	564,660
Inventory, end of year	* 61,779	* 58,826	53,776	136,096	5,095,937	1,462,885
Advertising expenses	3,777	* 1,295	3,525	33,403	208,618	129,273
Car and truck expenses	10,307	* 18,921	47,648	87,680	1,013,575	343,730
Commissions	* 1,324	* 19	* 1,126	63,691	371,945	203,196
Contract labor	* 12,431	* 7	* 47,417	11,471	206,045	84,726
Depletion	0	0	0	* [4]	* 645	* 578
Depreciation	9,670	* 10,240	36,198	47,611	311,262	149,659
Employee benefit programs	* 1,830	* 4,022	* 9,869	9,221	43,055	17,415
Insurance	4,450	4,552	15,627	23,281	195,126	85,930
Legal and professional services	2,289	1,753	3,631	14,853	124,380	47,498
Meals and entertainment deducted	650	* 96	1,867	9,269	102,284	36,101
Mortgage interest	* 16,061	* 9,873	* 7,454	* 2,718	58,369	44,408
Other interest paid on business indebtedness	* 3,489	* 1,230	2,309	15,625	94,599	43,998
Office expenses	2,649	* 2,229	3,697	18,765	123,108	57,119
Pension and profit-sharing plans	* 1,435	* 43	0	* 954	29,705	13,975
Rent paid on machinery and equipment	* 30	* 17,640	* 8,736	6,945	111,334	60,426
Rent paid on other business property	13,454	* 30,655	35,859	97,547	426,251	147,710
Repairs	3,171	* 18,490	8,218	14,833	137,683	48,584
Supplies	8,790	* 41,904	30,404	40,121	400,080	184,991
Salaries and wages	* 28,422	* 14,830	75,994	142,415	955,601	441,642
Taxes paid	3,851	6,511	14,536	33,935	213,516	91,961
Travel	2,373	* 208	6,845	21,985	245,412	90,884
Utilities	6,240	* 22,847	17,910	38,083	319,464	130,671
Other business deductions	16,115	32,073	101,137	124,591	1,186,838	461,921
Home office business deductions, total	* 792	0	* 18,778	* 4,822	107,206	40,268
Depreciation, Form 8829 [3]	0	0	* 3,324	* 599	11,195	4,573
Casualty loss, Form 8829 [3]	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	1,225	* 109
Net income [1,2]	124,909	51,080	427,878	596,796	4,944,966	1,722,867
Returns with Schedule C-EZ:						
Number of returns	* 41	* 1,011	0	9,044	30,616	11,570
Business receipts	* 7,244	* 3,374	0	38,126	241,720	60,941
Business deductions	0	* 891	0	* 6,845	34,648	9,631
Net income	* 7,244	* 2,484	0	31,281	207,072	51,310

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Wholesale trade (merchant wholesalers)—continued		Retail trade				
	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and supplies dealers
	(38)	(39)	(40)	(41)	(42)	(43)	(44)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	124,487	73,747	2,272,454	145,971	36,773	31,309	39,912
Business receipts, total [1,2]	19,144,454	6,670,505	179,053,369	34,066,040	3,749,799	4,182,374	8,133,185
Income from sales and operations [1]	19,070,396	6,645,491	176,809,295	33,673,762	3,694,898	4,166,663	8,092,673
Other business income	74,058	25,013	2,244,074	392,278	54,901	15,711	40,512
Business deductions, total [1,2]	17,688,893	5,814,748	170,878,940	33,213,669	3,369,623	3,896,152	7,452,715
Cost of sales and operations, total	13,178,128	4,240,627	118,158,636	26,100,766	1,908,044	2,573,858	5,244,707
Inventory, beginning of year	1,206,276	232,249	22,359,350	5,613,702	628,063	344,361	1,089,301
Cost of labor	94,609	47,093	2,280,916	352,774	145,669	190,956	177,348
Purchases	14,320,954	3,761,922	105,773,889	23,471,084	1,527,692	2,283,366	4,484,526
Materials and supplies	513,642	245,799	5,898,242	1,064,710	154,454	26,047	262,167
Other costs	1,035,141	193,313	3,929,722	814,650	83,372	71,831	387,070
Inventory, end of year	3,992,494	239,749	22,083,482	5,216,155	631,206	342,703	1,155,705
Advertising expenses	84,926	46,071	1,974,678	274,486	103,063	53,286	86,553
Car and truck expenses	648,108	367,692	5,678,100	499,898	118,747	117,428	170,741
Commissions	169,961	39,410	1,062,988	189,278	17,911	28,258	31,706
Contract labor	105,817	63,732	1,209,836	233,870	39,558	74,863	62,524
Depletion	* 169	0	2,962	* 167	* 71	* 1	* 8
Depreciation	220,753	51,120	2,479,595	322,068	45,465	65,374	180,909
Employee benefit programs	26,693	* 3,400	264,937	42,010	20,503	14,196	18,355
Insurance	120,427	28,072	1,379,375	294,795	44,279	45,904	86,605
Legal and professional services	104,627	26,267	836,882	101,131	20,843	14,507	29,107
Meals and entertainment deducted	46,833	40,490	414,768	44,999	11,837	9,790	8,873
Mortgage interest	24,394	3,313	656,127	110,217	33,054	17,775	47,415
Other interest paid on business indebtedness	62,879	15,230	1,014,956	311,021	16,211	15,591	62,306
Office expenses	82,002	38,774	1,036,475	147,792	25,508	29,289	44,533
Pension and profit-sharing plans	12,654	* 3,777	54,477	24,227	* 1,842	* 167	2,939
Rent paid on machinery and equipment	48,386	25,690	621,516	52,556	14,020	19,725	12,313
Rent paid on other business property	287,726	97,282	5,950,857	678,152	195,595	124,367	115,424
Repairs	118,177	18,736	1,178,987	240,514	21,062	18,068	60,440
Supplies	288,303	74,526	2,333,722	285,169	36,333	106,914	71,861
Salaries and wages	598,262	125,069	7,890,568	1,047,846	219,091	175,194	482,884
Taxes paid	139,950	26,588	2,650,967	429,326	76,523	64,996	124,398
Travel	129,507	105,089	905,083	95,777	33,701	19,753	16,401
Utilities	199,856	65,980	3,505,862	426,774	94,937	92,980	193,429
Other business deductions	917,971	262,364	8,586,132	1,218,371	238,638	175,993	274,376
Home office business deductions, total	56,854	35,960	812,169	22,666	29,005	35,912	22,523
Depreciation, Form 8829 [3]	7,869	2,904	115,856	2,714	1,695	* 2,073	843
Casualty loss, Form 8829 [3]	0	0	* 3,759	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	17,783	* 763	175,998	* 603	* 657	* 5,117	* 1,341
Net income less deficit [1,2]	1,474,653	856,412	8,304,050	871,542	380,814	286,221	677,095
Net income [1,2]	2,102,543	1,119,555	16,200,801	1,887,457	537,521	403,515	827,879
Deficit [2]	627,890	263,143	7,896,751	1,015,915	156,707	117,293	150,784

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Wholesale trade (merchant wholesalers)—continued		Retail trade				
	Nondurable goods, including food, fiber, chemicals, etc.	Wholesale electronic markets and agents and brokers	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronic and appliance stores	Building material and garden equipment and supplies dealers
	(38)	(39)	(40)	(41)	(42)	(43)	(44)
BUSINESSES WITH NET INCOME							
Number of returns [1]	77,711	49,204	1,189,104	94,293	25,706	20,754	28,468
Business receipts, total [1,2]	15,534,392	5,331,936	139,384,225	24,524,228	2,792,311	3,490,193	6,926,513
Income from sales and operations [1]	15,476,852	5,312,634	137,604,467	24,233,935	2,751,276	3,477,796	6,895,090
Other business income	57,539	19,302	1,779,758	290,293	41,035	12,397	31,423
Business deductions, total [1,2]	13,432,113	4,212,381	123,190,712	22,637,929	2,254,790	3,086,678	6,095,259
Cost of sales and operations, total	10,403,828	3,186,233	89,421,272	18,368,570	1,353,899	2,076,731	4,394,372
Inventory, beginning of year	775,871	110,964	12,945,128	2,985,177	345,113	262,733	852,747
Cost of labor	55,961	* 38,663	1,752,693	213,193	98,152	* 166,940	146,798
Purchases	11,743,616	2,779,623	80,084,260	16,816,066	1,074,138	1,816,073	3,673,975
Materials and supplies	452,316	* 238,120	4,699,568	735,400	115,149	25,349	253,957
Other costs	904,956	123,024	2,976,438	508,190	45,823	68,496	382,630
Inventory, end of year	3,528,892	104,160	13,036,814	2,889,456	324,476	262,860	915,734
Advertising expenses	49,672	29,674	1,223,845	144,083	64,680	32,803	60,898
Car and truck expenses	440,948	228,897	3,367,706	304,768	88,552	98,171	117,724
Commissions	130,808	37,941	796,639	138,637	14,030	* 3,636	29,135
Contract labor	71,893	49,425	830,247	162,527	23,652	52,666	54,526
Depletion	* 66	0	2,664	* 4	* 65	0	* 7
Depreciation	119,740	41,863	1,355,133	164,628	22,105	51,894	136,231
Employee benefit programs	22,984	* 2,656	181,819	24,876	13,553	10,254	12,719
Insurance	90,531	18,665	909,782	172,747	27,561	31,113	63,428
Legal and professional services	64,610	12,271	504,309	54,569	12,666	10,991	24,275
Meals and entertainment deducted	40,785	25,399	230,596	23,207	8,001	8,249	8,599
Mortgage interest	13,569	* 392	390,091	58,803	13,468	* 14,860	29,312
Other interest paid on business indebtedness	41,987	8,615	519,854	122,021	8,375	6,959	51,929
Office expenses	47,285	18,704	653,124	91,489	16,624	20,610	39,947
Pension and profit-sharing plans	11,967	* 3,763	53,102	23,520	* 1,840	* 165	2,939
Rent paid on machinery and equipment	30,214	20,694	349,312	39,980	7,558	12,798	8,019
Rent paid on other business property	212,600	65,941	3,934,625	390,161	107,251	98,676	103,950
Repairs	79,317	9,782	777,488	151,415	11,196	13,527	51,737
Supplies	171,768	43,321	1,437,410	187,940	28,147	98,021	58,140
Salaries and wages	420,234	93,724	5,578,586	614,234	142,605	130,998	355,897
Taxes paid	104,545	17,009	1,812,199	280,834	49,342	50,535	93,851
Travel	91,678	62,850	521,860	63,166	30,191	10,706	13,375
Utilities	141,904	46,889	2,262,973	251,279	52,368	76,314	149,557
Other business deductions	572,353	152,564	5,377,523	770,975	127,080	142,924	219,752
Home office business deductions, total	41,318	25,620	489,090	13,704	26,199	* 31,114	13,549
Depreciation, Form 8829 [3]	3,731	2,892	52,249	2,550	* 1,308	* 1,695	* 468
Casualty loss, Form 8829 [3]	0	0	* 681	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 370	* 746	16,999	0	0	* 1,934	* 0
Net income [1,2]	2,102,543	1,119,555	16,200,801	1,887,457	537,521	403,515	827,879
Returns with Schedule C-EZ:							
Number of returns	7,155	11,891	257,997	22,149	* 4,662	* 3,018	* 2,986
Business receipts	54,051	126,728	1,508,543	254,261	* 28,584	* 10,083	* 16,716
Business deductions	* 15,529	* 9,488	218,283	19,793	* 3,781	* 1,962	* 1,388
Net income	38,522	117,240	1,290,260	234,468	* 24,803	* 8,121	* 15,327

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Retail trade—continued						
	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers
	(45)	(46)	(47)	(48)	(49)	(50)	(51)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	98,915	116,808	20,706	126,653	101,666	28,828	581,525
Business receipts, total [1,2]	27,835,689	8,420,842	23,435,375	8,589,688	6,897,403	2,719,761	30,172,130
Income from sales and operations [1]	27,393,862	8,308,226	23,230,373	8,517,333	6,855,497	2,724,167	29,728,604
Other business income	441,827	112,616	205,002	72,355	41,905	-4,405	443,527
Business deductions, total [1,2]	26,804,853	7,903,720	23,238,093	8,086,967	6,871,121	2,637,542	27,831,237
Cost of sales and operations, total	20,228,564	5,362,568	20,151,446	4,531,699	4,201,865	1,800,442	16,364,801
Inventory, beginning of year	1,919,664	677,866	792,883	2,045,619	2,208,433	447,597	4,824,356
Cost of labor	314,486	* 47,786	203,331	23,607	62,260	* 30,384	401,167
Purchases	18,670,692	5,048,275	18,025,348	4,154,275	3,999,712	1,635,602	14,140,182
Materials and supplies	875,327	177,974	1,216,020	210,184	153,345	64,338	1,113,735
Other costs	370,279	90,828	534,390	142,102	61,323	77,364	736,566
Inventory, end of year	1,921,885	680,161	620,526	2,044,087	2,283,209	454,842	4,851,206
Advertising expenses	126,440	148,167	34,311	184,937	95,723	25,780	418,326
Car and truck expenses	259,096	187,946	41,197	168,739	158,604	100,196	1,500,471
Commissions	62,698	26,788	58,686	61,364	19,731	* 1,148	246,894
Contract labor	70,048	103,474	19,915	40,075	82,034	51,644	250,732
Depletion	* 32	0	0	0	* 1,927	* 58	371
Depreciation	284,847	108,437	216,637	116,641	127,797	40,614	545,753
Employee benefit programs	33,216	19,182	9,179	10,854	11,027	* 3,266	45,029
Insurance	182,058	51,940	88,561	76,042	58,722	29,700	280,351
Legal and professional services	74,425	42,646	40,132	61,602	46,240	8,252	192,507
Meals and entertainment deducted	21,607	19,778	2,159	16,803	18,904	9,642	99,399
Mortgage interest	110,272	15,133	96,216	19,664	17,341	16,454	117,042
Other interest paid on business indebtedness	118,988	25,928	73,509	56,939	58,012	8,746	178,442
Office expenses	49,700	57,393	19,583	72,278	54,760	19,401	241,182
Pension and profit-sharing plans	655	11,143	1,163	3,655	* 715	64	6,119
Rent paid on machinery and equipment	64,357	77,322	32,202	19,317	29,238	6,914	210,883
Rent paid on other business property	837,574	279,154	376,102	973,818	372,466	124,598	1,513,532
Repairs	191,356	39,120	109,450	45,052	39,952	19,783	222,077
Supplies	305,586	109,666	51,674	130,041	137,343	21,395	387,100
Salaries and wages	1,581,430	537,729	755,739	509,837	452,445	102,625	1,535,978
Taxes paid	481,129	87,670	278,809	200,080	145,314	53,172	501,762
Travel	12,798	58,893	4,860	65,900	41,946	17,311	215,198
Utilities	689,742	121,826	307,744	220,045	159,628	77,262	696,512
Other business deductions	996,478	359,608	465,613	444,686	483,588	88,498	1,842,298
Home office business deductions, total	16,015	45,848	* 3,206	47,913	49,794	* 3,158	166,047
Depreciation, Form 8829 [3]	* 1,053	8,369	* 78	8,779	6,264	* 383	25,510
Casualty loss, Form 8829 [3]	0	* 143	0	0	* 98	0	0
Excess—casualty depreciations, Form 8829 [3]	* 665	10,921	* 80	13,902	10,370	* 1,134	37,274
Net income less deficit [1,2]	1,039,258	517,649	197,165	504,699	29,280	82,219	2,371,867
Net income [1,2]	1,394,145	973,930	419,063	1,038,941	588,009	214,920	4,225,851
Deficit [2]	354,887	456,281	221,899	534,242	558,728	132,701	1,853,983

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Retail trade—continued						
	Food and beverage stores	Health and personal care stores	Gasoline stations	Clothing and accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers
	(45)	(46)	(47)	(48)	(49)	(50)	(51)
BUSINESSES WITH NET INCOME							
Number of returns [1]	62,409	50,433	13,490	64,413	47,909	15,799	329,298
Business receipts, total [1,2]	23,564,991	7,710,799	17,003,118	6,755,876	4,721,830	1,997,290	23,202,163
Income from sales and operations [1]	23,158,328	7,618,247	16,894,097	6,704,101	4,696,257	1,989,793	22,851,884
Other business income	406,663	92,552	109,021	51,776	25,573	* 7,497	350,279
Business deductions, total [1,2]	22,170,845	6,736,873	16,584,040	5,718,789	4,134,185	1,782,370	18,976,678
Cost of sales and operations, total	16,984,205	4,932,367	14,503,967	3,432,053	2,729,009	1,374,903	12,060,392
Inventory, beginning of year	1,568,564	490,966	628,330	1,314,992	1,022,203	337,931	2,366,368
Cost of labor	282,148	* 47,367	* 172,771	17,651	48,551	* 28,630	245,476
Purchases	15,555,796	4,672,577	12,905,352	3,222,845	2,618,682	1,221,702	10,432,928
Materials and supplies	827,639	153,017	940,340	107,123	138,175	* 45,743	935,585
Other costs	341,558	79,242	294,622	95,223	22,635	* 73,512	585,837
Inventory, end of year	1,591,498	510,803	437,448	1,325,781	1,121,236	332,615	2,505,801
Advertising expenses	94,879	101,767	25,356	119,211	49,940	10,804	262,877
Car and truck expenses	190,610	63,338	31,710	86,457	75,033	28,546	884,428
Commissions	60,060	21,319	33,861	39,676	11,362	* 998	179,161
Contract labor	55,843	91,828	9,825	13,385	43,736	* 14,097	191,306
Depletion	* 32	0	0	0	* 1,927	0	* 334
Depreciation	201,745	45,125	114,789	59,096	68,464	26,255	234,020
Employee benefit programs	23,271	16,276	4,040	7,890	8,828	* 3,224	29,313
Insurance	146,962	42,638	60,938	46,920	29,576	13,521	175,416
Legal and professional services	58,972	28,997	25,554	39,597	16,540	4,743	130,625
Meals and entertainment deducted	5,004	8,506	1,076	9,091	9,896	3,335	59,447
Mortgage interest	68,815	12,612	62,999	13,462	10,172	* 8,622	79,454
Other interest paid on business indebtedness	87,418	16,293	33,898	31,536	22,808	* 4,401	85,709
Office expenses	35,293	30,965	14,036	46,301	30,976	7,528	144,389
Pension and profit-sharing plans	* 519	11,128	1,027	3,641	* 715	* 64	5,852
Rent paid on machinery and equipment	31,007	70,732	16,377	13,145	4,636	* 3,279	99,669
Rent paid on other business property	674,728	224,790	255,012	663,007	164,644	85,303	937,997
Repairs	146,507	33,229	67,551	29,455	24,638	6,883	116,111
Supplies	248,180	80,587	33,840	64,991	93,827	5,552	180,107
Salaries and wages	1,291,534	481,930	540,403	367,859	231,335	54,293	1,048,302
Taxes paid	394,440	73,865	183,312	151,332	94,406	35,013	290,728
Travel	9,886	18,276	3,106	39,257	15,039	3,918	138,627
Utilities	545,626	87,394	222,454	134,496	94,707	41,699	385,239
Other business deductions	796,974	207,146	336,097	270,477	286,231	35,377	1,092,929
Home office business deductions, total	* 12,594	30,086	* 2,812	27,469	* 9,733	* 2,592	114,445
Depreciation, Form 8829 [3]	* 554	* 3,100	0	2,785	* 1,695	0	14,808
Casualty loss, Form 8829 [3]	0	0	0	0	* 98	0	0
Excess—casualty depreciations, Form 8829 [3]	* 166	* 130	0	* 724	* 1,900	0	* 1,790
Net income [1,2]	1,394,145	973,930	419,063	1,038,941	588,009	214,920	4,225,851
Returns with Schedule C-EZ:							
Number of returns	9,032	14,722	* 1,990	* 6,039	* 5,630	* 3,299	88,275
Business receipts	34,109	46,025	* 74,291	* 74,061	* 13,144	* 19,795	473,931
Business deductions	* 5,741	6,361	0	* 8,986	* 6,006	* 7,420	52,430
Net income	28,369	39,664	* 74,291	* 65,075	* 7,138	* 12,375	421,501

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Retail trade—continued	Transportation and warehousing					
	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground transportation	Pipeline transportation
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	943,389	1,077,347	13,258	4,642	605,255	** 206,468	**
Business receipts, total [1,2]	20,851,084	70,764,298	1,311,074	815,622	52,855,874	** 6,081,589	**
Income from sales and operations [1]	20,423,238	69,561,866	1,185,104	792,155	52,075,767	** 6,026,948	**
Other business income	427,846	1,202,432	125,970	23,467	780,108	** 54,641	**
Business deductions, total [1,2]	19,573,248	61,484,439	1,629,547	654,724	46,060,773	** 4,338,140	**
Cost of sales and operations, total	9,689,877	8,098,595	523,934	241,680	5,469,509	** 120,916	**
Inventory, beginning of year	1,767,504	284,870	131,743	* 2,753	102,986	** 201	**
Cost of labor	331,148	1,083,418	* 8,862	* 41,352	878,850	** 18,237	**
Purchases	8,333,134	2,251,683	172,301	* 485	1,235,766	** 10,015	**
Materials and supplies	579,940	727,928	* 65,548	* 5,149	444,330	** 1,508	**
Other costs	559,948	3,954,424	235,084	195,714	2,870,038	** 91,843	**
Inventory, end of year	1,881,798	203,727	89,604	* 3,774	62,460	** 888	**
Advertising expenses	423,606	229,945	3,490	1,096	74,539	** 47,632	**
Car and truck expenses	2,355,038	18,349,306	44,289	17,713	14,302,421	** 1,145,165	**
Commissions	318,526	725,838	2,079	* 786	552,874	** 122,375	**
Contract labor	181,097	3,409,209	11,547	8,036	2,699,253	** 69,542	**
Depletion	* 325	20,915	* 6,576	* 3	12,950	** 0	**
Depreciation	425,053	4,624,948	368,607	97,030	3,451,774	** 252,508	**
Employee benefit programs	38,119	91,593	2,121	* 3,002	68,134	** 4,394	**
Insurance	140,420	2,526,100	25,345	18,817	1,997,197	** 256,575	**
Legal and professional services	205,489	327,681	23,024	11,544	165,944	** 30,541	**
Meals and entertainment deducted	150,976	1,748,525	8,265	2,313	1,631,651	** 47,282	**
Mortgage interest	55,543	303,572	28,248	5,479	166,585	** 69,694	**
Other interest paid on business indebtedness	89,265	626,467	56,616	20,872	447,639	** 24,420	**
Office expenses	275,054	340,195	6,507	1,403	214,002	** 25,177	**
Pension and profit-sharing plans	1,789	25,008	* 56	* 112	24,185	** 0	**
Rent paid on machinery and equipment	82,669	1,867,868	17,106	1,953	1,143,539	** 653,807	**
Rent paid on other business property	360,076	538,495	25,123	11,599	265,795	** 50,315	**
Repairs	172,113	3,800,591	60,679	12,051	3,339,137	** 213,855	**
Supplies	690,642	972,997	10,427	6,210	733,806	** 59,422	**
Salaries and wages	489,770	2,638,807	59,866	62,993	1,865,429	** 183,746	**
Taxes paid	207,789	1,133,668	16,499	8,235	948,487	** 68,364	**
Travel	322,544	720,325	24,638	5,899	522,943	** 31,946	**
Utilities	424,983	851,534	10,173	6,189	569,602	** 75,556	**
Other business deductions	1,997,986	7,150,452	286,024	106,283	5,171,220	** 746,882	**
Home office business deductions, total	370,084	222,206	6,980	* 2,847	165,701	** 10,883	**
Depreciation, Form 8829 [3]	58,095	23,643	* 621	* 710	13,391	** 4,916	**
Casualty loss, Form 8829 [3]	* 3,518	* 6,748	0	0	* 6,748	** 0	**
Excess—casualty depreciations, Form 8829 [3]	93,933	13,623	* 629	* 30	3,763	** 6,380	**
Net income less deficit [1,2]	1,346,241	9,356,857	-277,223	165,311	6,795,400	** 1,746,924	**
Net income [1,2]	3,689,571	12,512,897	214,435	230,596	8,274,892	** 1,998,899	**
Deficit [2]	2,343,329	3,156,040	491,658	65,285	1,479,493	** 251,974	**

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Retail trade—continued	Transportation and warehousing					
	Nonstore retailers	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground transportation	Pipeline transportation
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
BUSINESSES WITH NET INCOME							
Number of returns [1]	436,133	829,920	8,984	4,279	475,179	** 168,686	**
Business receipts, total [1,2]	16,694,913	58,203,941	792,765	410,630	44,059,966	** 5,417,716	**
Income from sales and operations [1]	16,333,664	57,330,635	778,163	399,498	43,438,762	** 5,363,112	**
Other business income	361,249	873,306	14,602	* 11,132	621,205	** 54,604	**
Business deductions, total [1,2]	13,012,274	45,697,281	587,179	180,034	35,782,819	** 3,418,817	**
Cost of sales and operations, total	7,210,803	5,924,807	357,109	* 13,612	4,102,638	** 94,384	**
Inventory, beginning of year	770,003	106,705	* 8,047	0	72,913	** 0	**
Cost of labor	285,017	713,800	* 3,988	* 3,270	582,275	** 17,615	**
Purchases	6,074,126	1,727,526	* 108,042	0	987,259	** 533	**
Materials and supplies	422,092	592,580	* 63,908	* 1,413	357,869	** 1,507	**
Other costs	478,670	2,868,074	* 195,742	* 8,930	2,132,032	** 74,729	**
Inventory, end of year	819,105	83,878	* 22,619	0	29,709	** 0	**
Advertising expenses	256,546	178,781	971	339	59,365	** 39,414	**
Car and truck expenses	1,398,368	13,955,880	31,873	7,878	11,548,496	** 776,056	**
Commissions	264,765	571,611	* 359	* 480	410,985	** 116,675	**
Contract labor	116,858	2,778,309	* 4,045	* 4,307	2,173,784	** 50,500	**
Depletion	* 295	13,396	* 42	* 3	* 12,454	** 0	**
Depreciation	230,782	2,712,668	48,572	19,685	2,295,054	** 152,555	**
Employee benefit programs	27,575	74,819	* 488	* 2,675	54,920	** 4,046	**
Insurance	98,961	1,919,261	4,490	7,366	1,555,675	** 206,588	**
Legal and professional services	96,781	203,487	10,759	5,624	127,077	** 25,925	**
Meals and entertainment deducted	86,185	1,458,002	6,347	1,716	1,378,197	** 38,177	**
Mortgage interest	17,512	171,359	* 3,153	* 3,574	87,843	** 63,412	**
Other interest paid on business indebtedness	48,506	346,035	4,066	* 1,667	291,254	** 11,725	**
Office expenses	174,965	236,279	2,513	890	165,009	** 17,170	**
Pension and profit-sharing plans	1,692	23,763	* 33	* 70	23,032	** 0	**
Rent paid on machinery and equipment	42,110	1,602,052	11,331	* 890	933,118	** 619,936	**
Rent paid on other business property	229,106	351,305	1,118	7,127	193,222	** 34,208	**
Repairs	125,240	3,044,146	3,791	6,909	2,735,517	** 177,469	**
Supplies	358,080	751,537	7,076	* 2,521	617,864	** 40,509	**
Salaries and wages	319,195	1,718,947	8,366	24,568	1,245,111	** 100,633	**
Taxes paid	114,540	852,144	2,927	2,465	729,936	** 54,725	**
Travel	176,311	496,956	12,049	3,268	392,229	** 16,993	**
Utilities	221,839	608,364	5,453	4,907	416,842	** 57,076	**
Other business deductions	1,091,562	5,391,385	55,266	54,116	4,052,072	** 684,199	**
Home office business deductions, total	204,794	174,660	* 3,655	* 2,801	124,672	** 9,299	**
Depreciation, Form 8829 [3]	23,286	17,406	* 525	* 695	9,804	** 3,884	**
Casualty loss, Form 8829 [3]	* 583	0	0	0	0	** 0	**
Excess—casualty depreciations, Form 8829 [3]	10,355	* 4,830	0	0	* 231	** 4,599	**
Net income [1,2]	3,689,571	12,512,897	214,435	230,596	8,274,892	** 1,998,899	**
Returns with Schedule C-EZ:							
Number of returns	96,195	133,886	* 2,810	* 1,344	57,967	** 26,611	**
Business receipts	463,543	1,102,811	* 91,501	* 11,081	556,048	** 209,827	**
Business deductions	104,415	139,600	* 1,328	* 577	56,456	** 27,143	**
Net income	359,127	963,211	* 90,173	* 10,504	499,592	** 182,685	**

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Transportation and warehousing—continued				Information		
	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)	Motion picture and sound recording
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	11,597	51,573	178,014	6,541	330,580	59,156	92,842
Business receipts, total [1,2]	677,194	3,332,436	5,304,193	386,317	10,074,244	1,508,413	2,447,145
Income from sales and operations [1]	666,879	3,228,505	5,202,159	384,350	9,978,137	1,495,741	2,412,899
Other business income	* 10,314	103,931	102,034	* 1,967	96,107	12,672	34,246
Business deductions, total [1,2]	814,666	3,131,482	4,467,911	387,197	7,779,685	1,316,175	2,044,828
Cost of sales and operations, total	* 234,387	946,157	477,128	84,884	1,688,971	362,872	188,579
Inventory, beginning of year	* 13	24,723	* 14,353	* 8,097	123,253	32,069	54,431
Cost of labor	* 10,949	* 68,124	* 40,303	* 16,741	281,748	152,979	* 3,872
Purchases	* 3,617	424,117	* 349,842	55,540	571,967	40,554	36,530
Materials and supplies	* 17,352	* 191,044	* 2,900	* 97	80,773	* 16,790	20,778
Other costs	* 202,468	258,839	* 84,935	* 15,503	757,024	153,196	127,553
Inventory, end of year	* 12	20,690	* 15,205	* 11,095	125,793	32,717	54,585
Advertising expenses	57,970	28,293	12,937	3,988	352,945	38,463	52,895
Car and truck expenses	29,230	417,187	2,357,450	35,849	508,843	125,609	150,802
Commissions	* 1,642	* 27,829	* 11,078	7,176	117,249	11,489	22,732
Contract labor	40,469	178,011	381,792	20,558	453,874	62,571	124,992
Depletion	* [4]	0	* 898	* 488	* 1,854	0	* 282
Depreciation	140,662	193,104	103,383	17,879	348,349	24,063	187,408
Employee benefit programs	* 6,657	3,761	* 1,596	1,928	40,657	15,188	7,249
Insurance	9,195	136,578	75,501	6,892	75,347	17,080	24,566
Legal and professional services	4,358	61,911	24,528	5,830	198,058	17,737	55,348
Meals and entertainment deducted	3,056	28,931	25,277	1,750	92,879	13,112	33,102
Mortgage interest	9,336	16,192	* 5,532	* 2,506	20,846	* 1,896	10,108
Other interest paid on business indebtedness	13,621	37,089	19,438	6,771	54,537	4,593	26,096
Office expenses	7,133	38,934	41,603	5,437	162,006	26,392	37,446
Pension and profit-sharing plans	0	* 564	0	* 91	5,036	* 163	913
Rent paid on machinery and equipment	* 978	22,501	20,839	7,146	135,282	14,327	59,135
Rent paid on other business property	26,813	80,757	39,556	38,538	293,411	13,366	129,591
Repairs	32,099	67,557	67,564	7,649	59,743	18,324	13,904
Supplies	28,901	76,232	46,845	11,153	335,954	50,732	64,356
Salaries and wages	26,093	252,437	151,226	37,016	542,681	132,940	111,604
Taxes paid	10,124	49,732	27,510	4,717	100,667	24,064	19,482
Travel	16,917	85,113	21,678	11,191	240,006	25,166	84,767
Utilities	18,268	93,941	66,800	11,004	250,073	38,934	85,945
Other business deductions	76,212	279,403	429,057	55,370	1,415,879	249,694	449,666
Home office business deductions, total	* 18,582	1,041	14,785	* 1,388	240,733	20,097	84,959
Depreciation, Form 8829 [3]	* 1,730	* 233	885	* 1,156	30,222	4,363	12,511
Casualty loss, Form 8829 [3]	0	0	0	0	* 25	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 110	* 1,115	* 1,596	25,976	7,696	12,265
Net income less deficit [1,2]	-131,137	200,803	857,466	-687	2,384,802	245,114	403,307
Net income [1,2]	46,519	459,346	1,202,462	85,748	3,528,495	457,842	893,206
Deficit [2]	177,656	258,543	344,997	86,434	1,143,693	212,727	489,899

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Transportation and warehousing—continued				Information		
	Scenic and sightseeing transportation	Support activities for transportation (including motor vehicle towing)	Couriers and messengers	Warehousing and storage facilities	Total	Publishing industries (except internet)	Motion picture and sound recording
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
BUSINESSES WITH NET INCOME							
Number of returns [1]	4,049	34,642	129,613	4,489	220,732	39,036	55,624
Business receipts, total [1,2]	523,917	2,364,551	4,331,877	302,519	8,243,273	1,004,177	2,076,589
Income from sales and operations [1]	523,917	2,281,975	4,244,476	300,733	8,172,027	992,915	2,053,701
Other business income	0	* 82,577	* 87,401	* 1,787	71,246	11,262	22,888
Business deductions, total [1,2]	477,398	1,905,244	3,129,414	216,374	4,716,103	546,335	1,183,897
Cost of sales and operations, total	* 229,884	594,194	462,326	70,659	921,154	101,536	114,029
Inventory, beginning of year	0	* 8,999	* 8,916	* 7,830	56,615	26,917	* 17,082
Cost of labor	* 10,949	* 41,941	* 37,019	* 16,741	43,051	* 19,254	* 3,525
Purchases	0	* 251,009	* 339,399	* 41,284	357,939	22,415	13,968
Materials and supplies	* 16,679	* 148,759	* 2,349	* 97	8,541	* 396	* 5,252
Other costs	* 202,255	154,052	* 84,935	* 15,399	515,145	58,965	94,290
Inventory, end of year	0	* 10,566	* 10,291	* 10,693	60,138	26,412	* 20,089
Advertising expenses	* 56,222	14,042	7,547	882	248,894	28,350	33,355
Car and truck expenses	* 11,674	241,750	1,323,300	14,854	324,771	68,325	82,436
Commissions	* 661	* 27,699	* 9,115	* 5,636	84,883	* 4,016	20,359
Contract labor	* 27,833	132,411	368,748	* 16,680	355,038	12,731	96,374
Depletion	0	0	* 898	0	* 323	0	* 282
Depreciation	* 21,019	92,168	77,410	6,205	166,074	9,675	73,144
Employee benefit programs	* 6,616	* 3,004	* 1,596	* 1,475	22,498	* 5,801	5,354
Insurance	* 2,869	73,167	63,258	5,848	44,115	9,866	15,702
Legal and professional services	* 2,034	7,489	20,971	3,607	98,591	7,899	17,833
Meals and entertainment deducted	* 2,070	15,542	15,736	217	59,098	5,259	22,325
Mortgage interest	* 5,636	* 2,799	* 4,676	* 268	9,646	* 57	* 8,948
Other interest paid on business indebtedness	* 2,836	20,474	9,467	* 4,546	11,552	1,256	4,887
Office expenses	* 5,776	16,442	26,437	2,042	111,064	14,142	28,686
Pension and profit-sharing plans	0	* 538	0	* 91	4,278	* 144	* 786
Rent paid on machinery and equipment	0	16,384	18,063	2,330	85,546	* 1,451	46,447
Rent paid on other business property	* 15,908	57,672	31,303	10,748	204,822	7,405	74,182
Repairs	* 12,243	50,529	52,798	4,890	31,893	9,458	8,151
Supplies	* 9,490	39,973	27,639	6,466	257,966	40,587	41,358
Salaries and wages	* 2,304	172,782	135,808	29,375	328,405	71,389	73,341
Taxes paid	* 4,677	34,714	19,604	3,096	55,762	13,314	12,098
Travel	* 1,699	51,393	13,165	6,161	144,915	7,084	51,991
Utilities	* 15,696	59,807	45,468	3,115	156,791	16,750	60,024
Other business deductions	* 19,717	171,214	338,950	15,851	758,148	92,452	203,984
Home office business deductions, total	* 18,574	* 832	13,494	* 1,332	188,586	10,086	71,131
Depreciation, Form 8829 [3]	* 1,729	* 123	* 431	* 216	18,702	886	7,553
Casualty loss, Form 8829 [3]	0	0	0	0	* 25	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	* 2,246	0	* 545
Net income [1,2]	46,519	459,346	1,202,462	85,748	3,528,495	457,842	893,206
Returns with Schedule C-EZ:							
Number of returns	* 1,004	9,809	34,343	0	70,341	15,652	18,795
Business receipts	* 2,057	68,824	163,473	0	391,002	78,162	104,357
Business deductions	* 1,962	* 8,226	43,908	0	43,804	7,302	18,901
Net income	* 95	60,598	119,564	0	347,198	70,859	85,456

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Information—continued		Finance and insurance				
	Broadcasting (except internet) and tele- communi- cations and internet service providers	Data processing, internet publishing, and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments		
					Total	Investment bankers and securities dealers	Securities brokers
	(66)	(67)	(68)	(69)	(70)	(71)	(72)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	84,349	94,233	659,466	57,158	156,078	5,711	14,702
Business receipts, total [1,2]	3,600,538	2,518,147	90,894,838	2,951,452	57,260,013	5,058,080	4,661,445
Income from sales and operations [1]	3,591,119	2,478,378	89,228,055	2,908,350	56,392,752	4,769,239	4,530,684
Other business income	9,419	39,769	1,666,783	43,102	867,260	288,842	130,762
Business deductions, total [1,2]	2,637,328	1,781,353	80,566,682	2,502,690	59,127,063	4,851,997	10,849,607
Cost of sales and operations, total	650,872	486,648	39,996,017	502,394	38,339,398	4,469,382	2,939,863
Inventory, beginning of year	18,712	* 18,040	700,067	60,659	570,962	* 973	* 23,447
Cost of labor	29,174	95,723	457,616	* 48,543	326,250	* 12	* 275,166
Purchases	388,055	106,828	26,087,210	304,537	25,487,589	2,357,686	1,722,467
Materials and supplies	* 39,140	* 4,065	655,014	* 60,511	565,771	* 172,504	* 1,735
Other costs	196,530	279,744	12,381,817	95,036	11,516,516	1,939,237	932,169
Inventory, end of year	20,740	* 17,752	285,707	66,891	127,691	1,030	* 15,121
Advertising expenses	52,098	209,490	1,091,490	115,871	192,445	7,489	31,398
Car and truck expenses	159,299	73,133	2,901,577	175,803	466,899	6,364	35,284
Commissions	50,309	32,719	2,806,962	142,308	766,261	23,117	226,186
Contract labor	181,477	84,834	957,883	55,771	444,570	21,099	44,547
Depletion	* 884	* 689	4,332	* 149	1,984	0	59
Depreciation	89,326	47,552	843,052	62,564	278,960	3,999	29,325
Employee benefit programs	8,860	9,360	182,149	2,348	56,851	2,485	5,617
Insurance	22,874	10,827	585,265	28,439	119,620	1,459	11,492
Legal and professional services	75,881	49,091	729,392	69,865	353,360	7,902	12,950
Meals and entertainment deducted	31,463	15,202	519,939	27,063	130,641	2,113	11,786
Mortgage interest	8,757	* 85	210,308	26,190	43,338	* 1,565	* 241
Other interest paid on business indebtedness	19,256	4,592	454,416	67,914	220,187	1,792	4,317
Office expenses	37,247	60,921	1,001,231	68,101	234,311	8,640	22,476
Pension and profit-sharing plans	* 1,680	2,281	118,497	* 3,768	53,004	* 685	* 1,131
Rent paid on machinery and equipment	28,928	32,892	265,472	62,821	79,201	1,187	6,729
Rent paid on other business property	108,215	42,239	1,511,189	115,320	467,052	15,249	47,650
Repairs	16,844	10,671	286,139	21,110	55,318	1,073	2,181
Supplies	190,241	30,625	560,205	45,365	142,835	2,611	12,609
Salaries and wages	171,719	126,418	4,217,593	165,872	1,312,850	28,506	95,400
Taxes paid	28,081	29,040	591,721	42,382	181,576	5,622	14,704
Travel	74,175	55,898	668,440	29,965	250,326	9,389	20,254
Utilities	61,891	63,302	1,036,897	70,208	223,936	3,220	20,781
Other business deductions	481,310	235,209	18,546,716	526,693	14,587,731	220,729	7,245,773
Home office business deductions, total	80,350	55,328	415,732	72,864	112,721	6,315	6,763
Depreciation, Form 8829 [3]	7,195	6,154	51,954	10,479	14,476	905	1,215
Casualty loss, Form 8829 [3]	* 25	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 2,456	3,559	36,458	* 4,005	18,920	* 710	* 137
Net income less deficit [1,2]	984,352	752,030	10,349,671	451,870	-1,859,234	206,096	-6,188,161
Net income [1,2]	1,192,227	985,220	20,090,092	779,837	6,776,389	234,935	886,946
Deficit [2]	207,876	233,191	9,740,420	327,967	8,635,623	28,838	7,075,107

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Information—continued		Finance and insurance				
	Broadcasting (except internet) and tele-communications and internet service providers	Data processing, internet publishing, and broadcasting, and web search portals	Total	Credit intermediation and related activities	Securities, commodity contracts, and other financial investments		
					Total	Investment bankers and securities dealers	Securities brokers
	(66)	(67)	(68)	(69)	(70)	(71)	(72)
BUSINESSES WITH NET INCOME							
Number of returns [1]	55,442	70,629	440,781	37,682	89,008	1,723	10,218
Business receipts, total [1,2]	3,058,589	2,103,918	58,552,771	2,491,096	27,993,830	2,497,432	2,500,960
Income from sales and operations [1]	3,052,911	2,072,500	57,042,884	2,459,069	27,413,905	2,438,299	2,462,452
Other business income	5,677	31,419	1,509,887	32,027	579,925	59,133	38,508
Business deductions, total [1,2]	1,867,151	1,118,719	38,462,456	1,711,441	21,217,443	2,262,511	1,614,014
Cost of sales and operations, total	417,205	288,385	16,772,270	424,440	15,374,008	2,048,930	883,216
Inventory, beginning of year	* 1,914	* 10,702	147,470	57,944	66,962	* 820	* 15,231
Cost of labor	* 2,496	* 17,776	149,036	* 48,543	* 22,589	* 12	* 11,448
Purchases	* 231,193	90,363	11,494,861	299,252	11,001,494	* 1,190,347	685,784
Materials and supplies	* 2,500	* 393	105,353	* 60,270	23,810	0	0
Other costs	182,888	* 179,002	5,038,069	22,691	4,313,509	* 858,781	* 181,762
Inventory, end of year	* 3,786	* 9,852	162,518	* 64,260	54,355	* 1,030	* 11,009
Advertising expenses	29,827	157,362	979,092	105,864	159,365	* 7,388	26,985
Car and truck expenses	122,656	51,354	2,187,913	118,641	303,981	4,245	33,798
Commissions	44,700	15,808	2,104,752	121,208	553,852	* 16,894	195,506
Contract labor	173,016	72,916	686,451	28,417	239,703	18,781	31,923
Depletion	* 1	* 41	4,039	* 149	1,752	0	* 35
Depreciation	55,753	27,501	539,944	41,798	117,708	3,400	26,086
Employee benefit programs	4,900	6,443	158,923	1,157	41,814	* 1,740	5,075
Insurance	15,495	3,051	498,413	22,438	82,500	1,299	11,193
Legal and professional services	46,904	25,955	467,250	39,505	193,167	3,405	9,914
Meals and entertainment deducted	23,748	7,767	443,226	19,836	96,210	1,417	11,210
Mortgage interest	* 556	* 85	110,974	1,979	14,861	* 225	* 70
Other interest paid on business indebtedness	4,218	1,190	214,163	31,334	56,411	610	3,258
Office expenses	22,261	45,976	853,804	53,851	164,991	7,258	15,656
Pension and profit-sharing plans	* 1,580	* 1,768	103,148	* 2,931	38,620	* 643	* 1,069
Rent paid on machinery and equipment	23,794	13,855	242,424	55,375	73,747	* 1,172	6,507
Rent paid on other business property	91,338	31,898	1,263,955	75,986	335,819	12,268	44,283
Repairs	11,051	3,234	237,127	14,459	38,932	* 1,029	2,080
Supplies	162,634	13,386	428,816	36,078	75,518	1,162	12,104
Salaries and wages	119,029	64,646	3,553,460	111,421	935,430	* 22,662	82,671
Taxes paid	16,471	13,879	478,824	32,401	124,484	4,598	13,677
Travel	50,588	35,251	535,594	20,666	165,403	6,560	18,243
Utilities	43,621	36,396	858,183	50,372	147,796	2,683	20,313
Other business deductions	318,004	143,707	4,333,537	230,461	1,793,841	89,890	152,324
Home office business deductions, total	62,810	44,559	344,852	69,813	77,279	* 4,245	6,724
Depreciation, Form 8829 [3]	6,390	3,873	39,234	6,562	8,618	* 305	1,199
Casualty loss, Form 8829 [3]	* 25	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 1,651	* 51	11,286	* 76	* 8,840	* 111	* 6
Net income [1,2]	1,192,227	985,220	20,090,092	779,837	6,776,389	234,935	886,946
Returns with Schedule C-EZ:							
Number of returns	9,384	26,511	63,985	5,002	11,793	* 113	** 444
Business receipts	33,338	175,145	755,494	28,795	313,124	* 6,561	** 10,724
Business deductions	* 5,294	12,306	64,067	* 1,544	11,689	* 6	** 96
Net income	28,044	162,839	691,427	27,250	301,435	* 6,554	** 10,629

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Finance and insurance—continued						Real estate and rental and leasing
	Securities, commodity contracts, and other financial investments—continued			Insurance agents, brokers, and related activities			Total
	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles	
	(73)	(74)	(75)	(76)	(77)	(78)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	5,682	1,583	128,400	446,229	353,496	92,733	1,246,423
Business receipts, total [1,2]	852,646	743,366	45,944,475	30,683,373	26,769,808	3,913,565	49,709,110
Income from sales and operations [1]	856,285	742,857	45,493,688	29,926,952	26,096,130	3,830,822	47,971,277
Other business income	-3,639	* 509	450,787	756,421	673,678	82,743	1,737,833
Business deductions, total [1,2]	807,607	706,992	41,910,861	18,936,929	16,577,505	2,359,425	36,757,951
Cost of sales and operations, total	374,650	* 465,998	30,089,505	1,154,225	955,916	198,310	6,278,954
Inventory, beginning of year	* 2,531	* 1,047	542,965	68,447	62,477	* 5,969	2,740,991
Cost of labor	0	0	51,073	82,823	77,899	* 4,924	228,821
Purchases	* 190,556	* 232,372	20,984,507	295,084	281,916	13,168	3,103,289
Materials and supplies	* 21,791	0	369,741	28,732	14,926	* 13,806	397,654
Other costs	* 164,456	* 233,651	8,247,002	770,265	606,612	163,653	2,498,289
Inventory, end of year	* 4,685	* 1,072	105,782	91,126	87,915	* 3,210	2,690,089
Advertising expenses	10,270	* 1,129	142,158	783,174	732,573	50,601	1,694,885
Car and truck expenses	24,659	* 4,130	396,462	2,258,875	1,917,989	340,885	4,891,813
Commissions	41,502	* 3,631	471,826	1,898,393	1,702,522	195,871	2,155,955
Contract labor	10,537	* 136	368,251	457,542	364,727	92,815	864,627
Depletion	* [4]	0	1,925	2,198	2,195	* 4	10,127
Depreciation	10,372	4,814	230,450	501,529	439,299	62,229	2,369,823
Employee benefit programs	1,511	* 50	47,188	122,950	116,442	6,508	93,984
Insurance	3,345	* 5,678	97,647	437,206	390,004	47,201	601,077
Legal and professional services	9,434	2,582	320,493	306,168	227,658	78,510	894,790
Meals and entertainment deducted	12,160	498	104,085	362,235	312,058	50,177	515,871
Mortgage interest	* 362	* 34	41,136	140,780	112,597	28,183	914,339
Other interest paid on business indebtedness	7,274	3,922	202,882	166,315	130,095	36,221	661,472
Office expenses	14,890	2,326	185,979	698,819	589,190	109,629	962,522
Pension and profit-sharing plans	* 309	* 314	50,564	61,726	59,557	2,169	20,457
Rent paid on machinery and equipment	* 724	* 674	69,886	123,450	107,567	15,883	314,242
Rent paid on other business property	18,418	* 3,168	382,567	928,817	847,145	81,672	1,091,163
Repairs	9,410	* 841	41,813	209,712	188,716	20,996	776,459
Supplies	8,873	* 1,910	116,832	372,005	338,895	33,110	711,155
Salaries and wages	32,709	* 33,973	1,122,262	2,738,871	2,567,899	170,972	1,883,270
Taxes paid	3,150	3,016	155,084	367,763	340,205	27,559	798,807
Travel	15,517	3,822	201,345	388,149	293,077	95,072	512,859
Utilities	14,633	1,789	183,513	742,753	661,599	81,154	1,381,658
Other business deductions	174,488	160,963	6,785,778	3,432,293	2,988,884	443,408	5,627,858
Home office business deductions, total	8,405	* 1,593	89,644	230,148	163,738	66,409	568,157
Depreciation, Form 8829 [3]	* 508	* 346	11,502	26,999	17,769	9,230	90,125
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	* 2,305
Excess—casualty depreciations, Form 8829 [3]	* 485	* 2	17,586	13,533	10,973	* 2,560	138,301
Net income less deficit [1,2]	45,039	36,375	4,041,417	11,757,036	10,196,597	1,560,439	13,028,955
Net income [1,2]	173,922	* 46,132	5,434,454	12,533,866	10,755,530	1,778,336	18,427,334
Deficit [2]	128,883	9,758	1,393,037	776,830	558,933	217,897	5,398,379

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Finance and insurance—continued						Real estate and rental and leasing
	Securities, commodity contracts, and other financial investments—continued			Insurance agents, brokers, and related activities			Total
	Commodity contracts brokers and dealers	Securities and commodity exchanges	Other financial investment activities (investment advice)	Total	Insurance agencies and brokerages	Other insurance related activities and other financial vehicles	
	(73)	(74)	(75)	(76)	(77)	(78)	
BUSINESSES WITH NET INCOME							
Number of returns [1]	1,601	* 1,124	74,342	314,091	248,229	65,861	749,899
Business receipts, total [1,2]	566,293	* 228,019	22,201,127	28,067,845	24,462,522	3,605,323	41,086,725
Income from sales and operations [1]	563,822	* 228,019	21,721,313	27,169,910	23,639,916	3,529,994	39,807,722
Other business income	* 2,471	* [4]	479,813	897,935	822,607	75,328	1,279,004
Business deductions, total [1,2]	392,371	* 181,886	16,766,661	15,533,573	13,706,577	1,826,997	22,676,918
Cost of sales and operations, total	* 200,046	* 92,160	12,149,656	973,823	812,128	161,695	3,881,105
Inventory, beginning of year	0	* 95	50,816	22,564	19,723	* 2,841	561,573
Cost of labor	0	0	* 11,129	77,905	77,899	* 5	149,259
Purchases	* 16,959	* 21	9,108,382	194,115	190,602	* 3,513	2,268,956
Materials and supplies	* 21,791	0	* 2,018	21,274	12,941	* 8,333	289,916
Other costs	* 161,295	* 92,139	3,019,531	701,869	554,828	* 147,041	1,299,988
Inventory, end of year	0	* 95	42,221	43,904	43,865	* 39	688,587
Advertising expenses	7,833	* 1,062	116,095	713,863	670,072	43,792	1,235,163
Car and truck expenses	4,664	* 4,118	257,156	1,765,291	1,517,448	247,842	3,332,803
Commissions	* 38,824	* 2,001	300,626	1,429,691	1,268,264	161,427	1,364,035
Contract labor	* 4,336	* 74	184,590	418,331	334,660	83,671	582,589
Depletion	0	0	1,717	2,138	* 2,134	* 4	7,556
Depreciation	9,333	* 3,390	75,500	380,437	331,121	49,317	1,007,172
Employee benefit programs	* 648	0	34,351	115,952	109,643	6,308	51,938
Insurance	* 934	* 5,609	63,465	393,476	356,883	36,593	363,265
Legal and professional services	3,930	* 1,469	174,449	234,577	196,053	38,524	494,228
Meals and entertainment deducted	7,371	* 459	75,753	327,179	288,987	38,192	371,593
Mortgage interest	* 57	* 34	14,475	94,134	85,245	* 8,889	279,148
Other interest paid on business indebtedness	* 590	* 1,622	50,330	126,418	115,731	10,687	278,222
Office expenses	7,654	* 2,202	132,220	634,963	542,397	92,566	645,578
Pension and profit-sharing plans	* 143	* 314	36,451	61,597	59,456	2,141	18,635
Rent paid on machinery and equipment	* 29	* 674	65,364	113,302	99,078	14,224	226,145
Rent paid on other business property	2,890	* 3,035	273,344	852,150	779,545	72,605	801,251
Repairs	* 5,818	* 816	29,188	183,735	170,422	13,313	432,600
Supplies	661	* 1,830	59,761	317,220	290,815	26,406	477,012
Salaries and wages	* 16,414	* 33,963	779,719	2,506,610	2,354,545	152,065	1,193,050
Taxes paid	1,701	* 2,887	101,621	321,939	298,598	23,341	439,618
Travel	8,357	* 3,752	128,491	349,525	263,919	85,606	352,316
Utilities	889	* 1,741	122,169	660,015	593,525	66,491	844,510
Other business deductions	69,050	* 17,083	1,465,494	2,309,235	1,990,296	318,939	3,444,272
Home office business deductions, total	* 194	* 1,588	64,529	197,760	149,276	48,485	396,947
Depreciation, Form 8829 [3]	* 32	* 344	6,738	24,054	15,630	8,424	41,840
Casualty loss, Form 8829 [3]	0	0	0	0	0	0	* 903
Excess—casualty depreciations, Form 8829 [3]	0	0	* 8,723	2,371	* 1,576	* 795	5,748
Net income [1,2]	173,922	* 46,132	5,434,454	12,533,866	10,755,530	1,778,336	18,427,334
Returns with Schedule C-EZ:							
Number of returns	**	0	11,235	47,190	28,777	18,413	115,908
Business receipts	**	0	295,840	413,575	257,667	155,908	1,167,780
Business deductions	**	0	11,587	50,833	26,958	23,875	161,625
Net income	**	0	284,253	362,741	230,708	132,033	1,006,155

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Real estate and rental and leasing—continued					
	Real estate				Rental and leasing services	
	Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH AND WITHOUT NET INCOME						
Number of returns [1]	1,181,640	36,538	882,367	262,734	64,783	18,847
Business receipts, total [1,2]	45,806,771	1,556,583	33,210,056	11,040,132	3,902,339	528,805
Income from sales and operations [1]	44,195,652	1,476,216	32,049,880	10,669,556	3,775,625	486,506
Other business income	1,611,119	80,367	1,160,176	370,577	126,713	42,299
Business deductions, total [1,2]	33,061,102	1,641,956	21,557,808	9,861,338	3,696,848	508,454
Cost of sales and operations, total	5,351,549	52,705	1,415,789	3,883,054	927,406	46,570
Inventory, beginning of year	2,607,972	67,260	597,457	1,943,255	133,019	* 23,541
Cost of labor	142,699	* 277	69,209	73,214	86,121	* 5
Purchases	2,646,167	3,771	832,747	1,809,648	457,123	* 44,975
Materials and supplies	304,091	* 323	118,272	185,497	93,562	* 3,141
Other costs	2,177,409	39,896	324,941	1,812,573	320,880	* 5,454
Inventory, end of year	2,526,790	58,821	526,836	1,941,133	163,300	* 30,546
Advertising expenses	1,645,541	27,749	1,400,208	217,584	49,344	4,972
Car and truck expenses	4,732,161	67,732	3,794,050	870,379	159,652	43,772
Commissions	2,146,695	23,486	1,923,939	199,270	9,259	* 168
Contract labor	807,086	28,388	576,487	202,211	57,541	* 134
Depletion	9,692	* 102	1,655	7,935	435	* 29
Depreciation	1,344,670	238,351	768,319	338,000	1,025,153	235,186
Employee benefit programs	87,892	9,308	56,055	22,529	6,092	* 61
Insurance	518,886	46,154	368,092	104,639	82,191	13,056
Legal and professional services	850,934	51,021	577,274	222,638	43,856	4,283
Meals and entertainment deducted	499,358	16,641	395,590	87,127	16,513	394
Mortgage interest	867,778	331,816	246,289	289,673	46,561	* 9,862
Other interest paid on business indebtedness	493,184	34,001	209,861	249,321	168,288	42,544
Office expenses	934,560	12,855	781,708	139,997	27,961	2,013
Pension and profit-sharing plans	19,608	* 240	15,913	3,454	849	* 11
Rent paid on machinery and equipment	275,645	8,204	225,924	41,517	38,598	3,794
Rent paid on other business property	977,254	33,334	763,189	180,732	113,909	13,476
Repairs	654,459	111,975	378,945	163,539	122,000	19,135
Supplies	639,082	23,045	508,487	107,550	72,073	2,748
Salaries and wages	1,650,673	92,936	1,066,214	491,524	232,597	6,719
Taxes paid	715,162	122,155	408,404	184,603	83,645	9,233
Travel	487,420	13,580	349,836	124,004	25,439	426
Utilities	1,318,967	84,056	986,515	248,396	62,692	2,533
Other business deductions	5,325,298	198,354	3,765,347	1,361,596	302,561	37,628
Home office business deductions, total	559,126	11,470	457,273	90,383	9,031	* 472
Depreciation, Form 8829 [3]	89,614	1,593	71,265	16,756	* 511	* 113
Casualty loss, Form 8829 [3]	* 2,305	0	* 2,305	0	0	0
Excess—casualty depreciations, Form 8829 [3]	138,301	14,720	102,955	20,626	0	0
Net income less deficit [1,2]	12,776,948	-80,367	11,661,036	1,196,279	252,008	19,131
Net income [1,2]	17,702,860	311,248	14,340,075	3,051,537	724,474	94,085
Deficit [2]	4,925,912	391,616	2,679,039	1,855,258	472,466	74,955

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Real estate and rental and leasing—continued					
	Real estate				Rental and leasing services	
	Total	Lessors of real estate (including miniwarehouses and self storage)	Offices of real estate agents, brokers, property managers and appraisers	Other activities related to real estate	Total	Automotive equipment rental and leasing
	(80)	(81)	(82)	(83)	(84)	(85)
BUSINESSES WITH NET INCOME						
Number of returns [1]	712,942	15,657	539,253	158,033	36,956	9,384
Business receipts, total [1,2]	38,324,510	961,550	28,950,803	8,412,157	2,762,215	237,141
Income from sales and operations [1]	37,085,364	907,941	27,979,904	8,197,519	2,722,358	236,764
Other business income	1,239,146	53,609	970,898	214,638	39,858	* 378
Business deductions, total [1,2]	20,632,724	650,469	14,611,895	5,370,360	2,044,194	143,056
Cost of sales and operations, total	3,176,408	20,209	961,490	2,194,709	704,697	* 8,688
Inventory, beginning of year	471,005	* 2,215	177,695	291,095	90,568	0
Cost of labor	83,780	0	63,543	20,237	65,479	0
Purchases	1,879,012	* 2,873	661,747	1,214,392	389,944	* 18,097
Materials and supplies	228,709	* 58	104,168	124,484	61,207	0
Other costs	1,092,644	* 15,749	162,172	914,723	207,344	* 2,197
Inventory, end of year	578,742	* 687	207,834	370,221	109,844	* 11,606
Advertising expenses	1,201,099	15,658	1,032,875	152,566	34,064	* 490
Car and truck expenses	3,236,325	31,237	2,645,196	559,892	96,479	25,553
Commissions	1,360,897	7,593	1,251,818	101,485	3,138	* 3
Contract labor	553,372	20,379	452,261	80,732	29,217	* 48
Depletion	7,276	* 2	* 32	7,243	* 279	* 29
Depreciation	692,883	72,060	451,027	169,795	314,289	56,306
Employee benefit programs	49,584	2,470	38,152	8,961	2,354	* 9
Insurance	318,405	21,064	236,387	60,954	44,860	1,924
Legal and professional services	471,337	17,116	357,814	96,407	22,891	1,505
Meals and entertainment deducted	359,506	14,679	297,541	47,286	12,087	* 245
Mortgage interest	265,407	96,556	96,576	72,276	13,740	* 2
Other interest paid on business indebtedness	211,080	10,528	151,983	48,569	67,141	7,588
Office expenses	625,629	6,377	534,534	84,718	19,949	1,660
Pension and profit-sharing plans	18,099	* 240	14,905	2,953	* 536	0
Rent paid on machinery and equipment	192,545	2,845	162,093	27,607	33,600	* 3,109
Rent paid on other business property	719,317	20,048	576,427	122,842	81,934	* 1,081
Repairs	365,246	57,620	243,065	64,561	67,355	2,496
Supplies	429,621	5,738	357,491	66,393	47,390	* 164
Salaries and wages	1,030,830	58,596	686,753	285,481	162,221	* 2,235
Taxes paid	385,191	54,442	250,540	80,208	54,427	1,146
Travel	340,439	6,401	255,639	78,399	11,877	* 55
Utilities	802,238	27,483	654,419	120,335	42,272	1,020
Other business deductions	3,283,544	74,364	2,456,655	752,524	160,728	20,556
Home office business deductions, total	391,321	* 4,485	332,062	54,773	5,627	* 28
Depreciation, Form 8829 [3]	41,454	* 491	35,286	5,676	* 386	0
Casualty loss, Form 8829 [3]	* 903	0	* 903	0	0	0
Excess—casualty depreciations, Form 8829 [3]	5,748	0	4,663	* 1,085	0	0
Net income [1,2]	17,702,860	311,248	14,340,075	3,051,537	724,474	94,085
Returns with Schedule C-EZ:						
Number of returns	107,610	3,502	71,915	32,192	8,298	* 3,457
Business receipts	1,117,928	10,608	828,026	279,294	49,852	* 19,119
Business deductions	148,425	* 2,299	116,444	29,682	13,200	* 9,234
Net income	969,503	8,309	711,582	249,612	36,652	* 9,884

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Real estate and rental and leasing—continued					Professional, scientific, and technical services	
	Rental and leasing services—continued					Total	Legal services
	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing		
(86)	(87)	(88)	(89)	(90)	(91)	(92)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	3,109	* 9	3,207	24,139	15,472	3,191,770	335,854
Business receipts, total [1,2]	* 140,765	* 331	347,970	1,265,342	1,619,125	157,357,552	39,165,911
Income from sales and operations [1]	* 140,357	* 331	343,116	1,254,379	1,550,936	154,042,712	38,559,784
Other business income	* 408	0	* 4,854	10,963	68,189	3,314,840	606,127
Business deductions, total [1,2]	* 152,229	* 464	304,964	1,025,665	1,705,072	90,234,450	22,048,118
Cost of sales and operations, total	* 66,126	0	* 109,019	428,656	277,035	15,741,039	2,025,632
Inventory, beginning of year	* 5,028	0	* 14,648	44,506	45,297	785,165	56,125
Cost of labor	0	0	* 46	* 31,130	54,940	2,532,185	158,582
Purchases	* 4,121	0	* 102,092	268,605	37,330	5,543,577	50,171
Materials and supplies	0	0	0	* 35,154	55,268	1,941,923	10,139
Other costs	* 59,988	0	0	128,514	126,924	5,730,759	1,798,651
Inventory, end of year	* 3,011	0	* 7,767	79,252	42,724	792,569	48,036
Advertising expenses	* 660	* 2	* 3,304	27,824	12,583	2,138,517	902,552
Car and truck expenses	* 7,346	* 8	* 16,240	55,526	36,761	7,195,137	1,022,238
Commissions	0	0	* 3	* 1,098	7,991	1,101,019	160,966
Contract labor	* 79	0	* 224	22,520	34,585	4,544,405	842,620
Depletion	0	0	0	* [4]	* 405	12,979	2,430
Depreciation	* 10,151	* 78	* 10,309	109,910	659,520	3,358,374	396,028
Employee benefit programs	* 1,364	0	* 392	1,299	2,977	615,147	214,270
Insurance	* 1,376	* 26	* 4,338	19,753	43,644	1,558,923	566,985
Legal and professional services	* 941	* [4]	* 1,093	18,541	18,998	2,337,463	696,095
Meals and entertainment deducted	* 714	0	* 102	2,963	12,340	1,203,852	227,595
Mortgage interest	* 1,862	0	* 4,683	9,746	20,408	371,652	120,650
Other interest paid on business indebtedness	* 4,507	* 12	* 1,518	17,437	102,271	728,893	175,222
Office expenses	* 493	* [4]	* 1,700	4,834	18,921	2,814,374	1,072,371
Pension and profit-sharing plans	* 266	0	0	* 394	177	318,456	135,672
Rent paid on machinery and equipment	* 232	0	* 12,731	7,633	14,209	774,155	187,639
Rent paid on other business property	* 2,090	* 261	* 23,722	29,267	45,093	3,830,134	1,669,322
Repairs	* 1,089	* 8	* 1,733	22,460	77,574	880,211	183,731
Supplies	* 5,088	* 3	* 3,083	46,195	14,956	2,712,604	381,701
Salaries and wages	* 24,592	0	* 54,263	67,023	80,000	10,933,706	4,329,694
Taxes paid	* 3,886	* 5	* 8,689	25,430	36,401	1,764,891	589,733
Travel	* 183	0	* 826	6,306	17,699	3,229,706	292,824
Utilities	* 1,682	* 50	15,885	21,773	20,768	3,066,183	804,944
Other business deductions	* 17,495	* 10	28,789	69,478	149,161	15,561,655	4,783,563
Home office business deductions, total	0	0	* 2,321	* 5,646	* 592	2,921,567	233,893
Depreciation, Form 8829 [3]	0	0	* 53	* 325	* 20	420,668	33,708
Casualty loss, Form 8829 [3]	0	0	0	0	0	27,408	* 22,061
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	485,623	44,342
Net income less deficit [1,2]	* -11,464	* -133	43,067	247,186	-45,779	67,221,454	17,130,023
Net income [1,2]	* 3,119	0	* 45,501	302,371	279,396	73,659,904	17,869,939
Deficit [2]	* 14,583	* 133	* 2,435	55,186	325,175	6,438,450	739,916

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Real estate and rental and leasing—continued					Professional, scientific, and technical services	
	Rental and leasing services—continued					Total	Legal services
	Consumer electronics and appliances rental	Formal wear and costume rental	Video tape and disc rental	General rental centers and other consumer goods rental	Commercial and industrial machinery and equipment rental and leasing		
(86)	(87)	(88)	(89)	(90)	(91)	(92)	
BUSINESSES WITH NET INCOME							
Number of returns [1]	* 1,009	0	* 688	16,884	8,991	2,342,086	266,647
Business receipts, total [1,2]	* 25,767	0	* 301,669	1,171,707	1,025,931	145,394,877	37,181,521
Income from sales and operations [1]	* 25,463	0	* 301,595	1,168,849	989,687	142,363,129	36,552,454
Other business income	* 304	0	* 73	2,858	36,244	3,031,748	629,067
Business deductions, total [1,2]	* 22,648	0	* 256,167	869,730	752,593	71,740,046	19,311,850
Cost of sales and operations, total	* 5,875	0	* 102,295	417,438	170,401	14,020,804	1,971,606
Inventory, beginning of year	* 4,765	0	* 14,633	* 44,456	* 26,715	493,763	37,430
Cost of labor	0	0	* 46	* 25,988	* 39,445	2,259,965	158,582
Purchases	* 4,121	0	* 95,369	266,164	6,193	4,757,424	48,124
Materials and supplies	0	0	0	* 17,442	43,765	1,665,997	10,131
Other costs	0	0	0	* 124,850	80,297	5,313,820	1,747,155
Inventory, end of year	* 3,011	0	* 7,751	* 61,463	* 26,014	470,165	29,816
Advertising expenses	* 72	0	* 3,303	25,791	4,408	1,715,700	830,628
Car and truck expenses	* 5,350	0	* 1,907	44,565	19,104	5,109,556	863,178
Commissions	0	0	0	* 866	2,269	816,504	144,473
Contract labor	* 1	0	* 224	21,061	7,883	3,673,178	744,513
Depletion	0	0	0	* [4]	* 249	5,368	1,826
Depreciation	* 209	0	* 7,458	54,964	195,352	2,344,683	327,177
Employee benefit programs	* 146	0	* 392	* 860	947	526,708	198,956
Insurance	* 297	0	* 4,065	16,224	22,350	1,282,176	495,998
Legal and professional services	* 330	0	160	10,450	10,447	1,727,897	584,875
Meals and entertainment deducted	* 701	0	* 101	2,656	8,384	958,399	196,758
Mortgage interest	* 49	0	* 402	* 6,622	6,665	258,432	91,490
Other interest paid on business indebtedness	* 34	0	* 1,515	10,290	47,715	523,032	135,924
Office expenses	* 79	0	* 698	3,683	13,830	2,242,511	950,448
Pension and profit-sharing plans	* 19	0	0	* 394	* 123	280,822	132,727
Rent paid on machinery and equipment	0	0	* 12,730	* 7,503	10,259	636,774	172,224
Rent paid on other business property	* 1,440	0	* 23,212	24,986	31,216	3,102,798	1,489,873
Repairs	* 546	0	* 1,728	16,005	46,580	629,016	148,852
Supplies	* 373	0	* 2,832	39,010	5,011	2,064,760	342,519
Salaries and wages	* 5,489	0	* 54,196	* 51,159	49,142	9,138,065	3,868,211
Taxes paid	* 632	0	* 7,522	22,661	22,466	1,478,666	532,519
Travel	* 1	0	* 41	5,745	6,036	2,619,029	246,415
Utilities	* 650	0	* 8,999	20,341	11,263	2,384,617	708,724
Other business deductions	* 348	0	* 21,789	58,026	60,009	11,336,050	3,902,932
Home office business deductions, total	0	0	* 599	* 4,520	* 479	2,350,018	199,634
Depreciation, Form 8829 [3]	0	0	* 53	* 325	* 8	282,090	26,090
Casualty loss, Form 8829 [3]	0	0	0	0	0	26,091	* 22,061
Excess—casualty depreciations, Form 8829 [3]	0	0	0	0	0	41,115	* 1,877
Net income [1,2]	* 3,119	0	* 45,501	302,371	279,396	73,659,904	17,869,939
Returns with Schedule C-EZ:							
Number of returns	* 8	0	0	* 4,368	* 466	509,059	36,771
Business receipts	* 41	0	0	* 19,732	* 10,960	5,099,212	618,144
Business deductions	* 8	0	0	* 3,953	* 5	519,408	29,746
Net income	* 34	0	0	* 15,779	* 10,955	4,579,804	588,398

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services				
			Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical services)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	53,382	325,420	257,951	90,321	97,103	53,422	12,917
Business receipts, total [1,2]	4,385,854	8,305,646	12,640,450	5,357,539	4,643,938	1,833,434	433,259
Income from sales and operations [1]	4,284,333	8,152,259	12,413,282	5,257,181	4,611,478	1,740,164	432,342
Other business income	101,521	153,388	227,167	100,358	32,460	* 93,271	* 917
Business deductions, total [1,2]	2,651,101	4,938,780	8,098,688	4,099,753	2,525,437	906,978	328,554
Cost of sales and operations, total	21,042	314,859	1,915,914	1,092,846	620,104	* 105,108	* 29,356
Inventory, beginning of year	* 26,725	* 9,279	20,608	* 11,194	* 2,220	* 2,441	0
Cost of labor	* 7,989	* 119,874	436,232	281,720	52,328	* 93,433	* 6,953
Purchases	* 13,127	13,504	563,571	224,486	293,069	* 1,564	* 543
Materials and supplies	0	* 6,248	305,439	229,883	61,500	* 4,482	* 9,574
Other costs	* 2,178	173,039	602,196	351,531	213,023	* 5,689	* 12,285
Inventory, end of year	* 28,977	7,084	12,132	* 5,967	* 2,035	* 2,501	0
Advertising expenses	25,514	75,981	100,866	57,151	20,350	13,687	8,772
Car and truck expenses	171,439	531,448	680,269	255,462	188,772	201,409	25,564
Commissions	* 2,403	132,960	43,764	8,865	26,178	* 7,879	* 418
Contract labor	85,768	191,455	387,951	208,152	93,442	53,088	* 4,874
Depletion	0	* 11	* 4,307	* 390	* 3,907	* 10	0
Depreciation	130,047	184,336	380,513	207,627	103,576	46,978	12,854
Employee benefit programs	51,529	24,048	93,090	24,021	38,219	* 13,527	* 16,241
Insurance	75,457	79,657	243,370	122,949	56,326	45,747	11,828
Legal and professional services	26,233	107,885	176,234	80,552	62,780	20,408	7,312
Meals and entertainment deducted	31,193	63,974	69,429	19,917	34,792	12,376	525
Mortgage interest	23,347	46,590	17,381	11,502	5,548	* 37	* 84
Other interest paid on business indebtedness	34,323	41,151	70,800	31,416	23,669	* 13,353	* 1,892
Office expenses	126,629	216,491	194,971	75,978	77,922	30,964	6,956
Pension and profit-sharing plans	18,275	19,248	21,303	12,562	8,313	* 4	* 55
Rent paid on machinery and equipment	22,995	70,261	59,931	40,339	14,152	* 2,889	* 2,496
Rent paid on other business property	172,844	256,085	223,145	108,168	71,266	* 14,724	* 15,734
Repairs	36,139	63,429	113,276	75,652	24,795	8,627	2,623
Supplies	62,748	170,456	317,927	205,016	61,755	37,261	7,178
Salaries and wages	640,008	813,706	1,220,023	659,189	343,756	53,237	* 114,205
Taxes paid	86,590	107,234	163,906	96,183	42,720	8,285	11,530
Travel	34,453	94,594	160,672	36,832	107,058	12,002	* 3,216
Utilities	113,286	228,810	262,830	108,546	82,057	51,676	11,114
Other business deductions	588,563	864,356	871,636	466,388	255,683	118,075	18,455
Home office business deductions, total	48,753	166,600	270,137	82,864	141,171	32,472	* 11,698
Depreciation, Form 8829 [3]	6,790	28,183	31,282	5,257	21,324	3,930	* 754
Casualty loss, Form 8829 [3]	0	* 207	* 58	0	* 58	0	0
Excess—casualty depreciations, Form 8829 [3]	* 7,893	26,174	24,378	* 3,419	19,859	* 989	* 111
Net income less deficit [1,2]	1,734,752	3,370,098	4,551,434	1,261,761	2,124,197	926,456	104,704
Net income [1,2]	1,914,116	3,693,553	4,933,997	1,404,336	2,258,362	985,399	149,702
Deficit [2]	179,364	323,456	382,563	142,575	134,166	58,943	* 44,997

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Offices of certified public accountants	Other accounting services	Architectural, engineering, and related services				
			Total	Architectural services	Engineering services	Drafting, building inspections, and geophysical surveying	Surveying and mapping (except geophysical services)
BUSINESSES WITH NET INCOME							
Number of returns [1]	42,060	267,489	196,348	71,092	68,316	44,778	7,994
Business receipts, total [1,2]	4,122,793	7,632,999	11,547,069	4,812,117	4,281,544	1,787,623	304,988
Income from sales and operations [1]	4,018,620	7,485,484	11,396,430	4,774,533	4,249,181	1,707,977	304,072
Other business income	104,173	147,516	150,639	37,585	32,363	* 79,646	* 917
Business deductions, total [1,2]	2,208,676	3,939,359	6,613,089	3,407,783	2,023,197	802,224	155,287
Cost of sales and operations, total	19,027	206,106	1,738,590	1,002,198	555,141	* 105,101	* 9,631
Inventory, beginning of year	* 26,725	* 853	20,269	* 11,194	* 1,888	* 2,434	0
Cost of labor	* 7,811	* 28,171	416,498	274,046	41,535	* 93,433	* 6,953
Purchases	* 13,127	7,128	560,174	222,182	291,978	* 1,564	* 543
Materials and supplies	0	* 2,992	234,713	187,696	41,574	* 4,482	* 961
Other costs	* 341	169,887	518,744	313,047	179,878	* 5,689	* 1,173
Inventory, end of year	* 28,977	* 2,925	11,808	* 5,967	* 1,711	* 2,501	0
Advertising expenses	21,837	49,846	61,623	30,972	16,270	12,452	* 1,033
Car and truck expenses	134,803	335,905	527,926	192,399	129,714	180,878	16,117
Commissions	* 1,939	114,474	42,631	7,982	25,928	* 7,879	* 418
Contract labor	81,731	98,788	324,257	192,382	74,233	27,911	* 1,404
Depletion	0	0	* 395	* 390	* 5	* [4]	0
Depreciation	66,283	147,377	270,649	136,896	73,543	43,766	* 8,004
Employee benefit programs	41,426	22,190	74,421	21,517	32,768	* 13,527	* 5,829
Insurance	68,353	64,320	199,180	98,027	44,997	41,594	* 8,422
Legal and professional services	21,488	94,686	138,971	64,029	49,480	18,014	2,415
Meals and entertainment deducted	28,244	46,320	56,777	16,839	26,619	11,276	* 242
Mortgage interest	18,332	40,298	10,000	8,486	* 1,358	0	* 84
Other interest paid on business indebtedness	27,656	36,233	47,822	21,341	17,547	* 7,244	* 1,333
Office expenses	112,452	163,729	154,681	66,518	57,509	24,216	3,638
Pension and profit-sharing plans	18,275	18,786	17,698	10,493	6,777	* 4	* 55
Rent paid on machinery and equipment	20,162	52,924	45,192	27,677	12,548	* 2,629	* 2,333
Rent paid on other business property	161,020	207,826	182,751	96,020	54,290	* 14,691	* 5,379
Repairs	33,436	54,636	90,436	58,054	21,844	7,626	* 1,564
Supplies	43,086	135,266	276,012	178,135	52,329	34,792	* 4,935
Salaries and wages	575,241	741,650	954,024	534,392	271,239	53,064	* 49,923
Taxes paid	74,819	100,049	134,805	81,111	35,377	7,427	6,198
Travel	26,437	72,963	134,196	28,242	89,734	11,520	* 3,179
Utilities	95,826	177,798	213,588	89,677	65,922	44,347	4,776
Other business deductions	450,304	742,186	690,112	377,628	188,855	100,524	11,229
Home office business deductions, total	44,973	141,850	191,312	55,193	102,042	28,589	* 3,567
Depreciation, Form 8829 [3]	5,524	24,378	15,666	4,364	7,501	3,142	* 643
Casualty loss, Form 8829 [3]	0	* 173	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 6,444	* 5,425	* 137	0	* 137	0	0
Net income [1,2]	1,914,116	3,693,553	4,933,997	1,404,336	2,258,362	985,399	149,702
Returns with Schedule C-EZ:							
Number of returns	6,211	74,605	44,751	16,668	16,038	* 7,056	* 3,994
Business receipts	46,504	490,239	427,961	104,549	202,180	* 83,914	* 16,268
Business deductions	21,523	73,153	35,042	11,185	17,127	* 3,153	* 3,577
Net income	24,981	417,086	392,919	93,364	185,053	* 80,761	* 12,690

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued	Specialized design services	Computer systems design services	Other professional, scientific, and technical services			
	Testing laboratories			Total	Management, scientific, and technical consulting services	Scientific research and development services	Advertising and related services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	4,188	229,972	244,465	1,744,726	1,010,573	25,390	100,612
Business receipts, total [1,2]	372,280	6,631,470	9,589,935	76,638,286	44,676,717	1,175,599	6,500,939
Income from sales and operations [1]	372,118	6,541,271	9,434,292	74,657,490	43,654,322	1,157,337	6,299,103
Other business income	* 162	90,199	155,643	1,980,796	1,022,395	18,262	201,836
Business deductions, total [1,2]	237,965	4,774,022	5,923,264	41,800,477	20,592,233	720,924	4,831,269
Cost of sales and operations, total	* 68,499	2,228,059	1,767,747	7,467,786	2,571,410	128,719	1,788,157
Inventory, beginning of year	* 4,754	195,025	35,127	442,276	188,270	* 11,621	52,002
Cost of labor	* 1,797	399,265	471,890	938,352	650,504	* 32,855	* 51,400
Purchases	* 43,909	1,329,392	615,537	2,958,276	959,064	* 21,511	704,435
Materials and supplies	* 1	208,164	308,431	1,103,501	300,210	* 40,719	328,198
Other costs	* 19,668	328,563	375,034	2,451,098	628,448	* 32,156	683,243
Inventory, end of year	* 1,629	232,351	38,272	425,717	155,087	* 10,144	31,122
Advertising expenses	906	80,302	121,581	831,722	351,975	9,285	145,422
Car and truck expenses	9,062	297,184	474,235	4,018,323	2,371,078	57,972	350,310
Commissions	* 423	54,449	49,458	657,018	403,049	* 7,159	91,197
Contract labor	* 28,396	165,872	399,931	2,470,807	1,645,055	55,841	327,895
Depletion	0	* 243	* 109	5,880	5,549	0	* 22
Depreciation	9,479	142,821	242,602	1,882,026	838,179	29,617	124,010
Employee benefit programs	* 1,084	8,504	46,514	177,191	57,817	* 1,538	9,807
Insurance	6,521	28,325	47,514	517,614	245,799	9,263	26,674
Legal and professional services	5,183	85,607	101,239	1,144,170	711,743	31,982	71,951
Meals and entertainment deducted	1,820	35,425	69,979	706,257	469,645	12,200	52,991
Mortgage interest	* 210	* 9,988	27,858	125,838	64,139	* 636	5,078
Other interest paid on business indebtedness	* 469	23,243	24,721	359,432	182,506	9,575	34,181
Office expenses	3,150	87,353	110,253	1,006,308	573,437	10,809	55,593
Pension and profit-sharing plans	* 368	* 3,613	14,855	105,490	65,783	* 1,602	6,441
Rent paid on machinery and equipment	* 55	25,748	30,823	376,759	166,253	7,289	47,552
Rent paid on other business property	13,254	126,486	100,415	1,281,836	554,955	31,922	86,291
Repairs	* 1,580	14,383	42,838	426,415	204,301	9,134	14,901
Supplies	* 6,718	177,566	122,487	1,479,718	723,293	15,537	68,003
Salaries and wages	* 49,635	141,288	446,346	3,342,642	1,110,118	100,374	231,136
Taxes paid	5,188	47,843	88,096	681,488	265,830	14,836	40,630
Travel	* 1,565	97,388	193,073	2,356,701	1,658,323	30,575	111,205
Utilities	9,436	120,489	172,091	1,363,733	754,849	13,935	102,832
Other business deductions	13,034	508,044	929,840	7,015,653	3,348,115	108,989	889,542
Home office business deductions, total	* 1,932	230,598	277,640	1,693,947	1,061,991	18,657	137,690
Depreciation, Form 8829 [3]	* 16	38,870	29,381	252,454	161,134	2,956	11,983
Casualty loss, Form 8829 [3]	0	0	* 2,396	2,686	2,082	* 604	0
Excess—casualty depreciations, Form 8829 [3]	0	71,339	14,258	297,239	222,504	* 3,171	5,984
Net income less deficit [1,2]	134,315	1,857,483	3,668,779	34,908,885	24,112,717	454,674	1,670,000
Net income [1,2]	136,198	2,222,531	4,156,325	38,869,442	26,376,445	539,104	1,896,286
Deficit [2]	* 1,883	365,048	487,546	3,960,557	2,263,727	84,431	226,286

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Professional, scientific, and technical services—continued						
	Architectural, engineering, and related services—continued	Specialized design services	Computer systems design services	Other professional, scientific, and technical services			
				Total	Management, scientific, and technical consulting services	Scientific research and development services	Advertising and related services
	(100)	(101)	(102)	(103)	(104)	(105)	(106)
BUSINESSES WITH NET INCOME							
Number of returns [1]	4,168	150,279	187,740	1,231,523	730,924	19,236	72,513
Business receipts, total [1,2]	360,797	6,073,691	8,507,853	70,328,950	41,389,640	941,364	5,921,801
Income from sales and operations [1]	360,668	5,987,495	8,354,075	68,568,570	40,490,598	939,668	5,732,629
Other business income	* 129	86,196	153,778	1,760,380	899,042	* 1,697	189,172
Business deductions, total [1,2]	224,599	3,851,159	4,351,528	31,464,384	15,018,948	402,259	4,025,594
Cost of sales and operations, total	* 66,520	2,023,844	1,553,171	6,508,459	2,132,267	* 86,065	1,568,666
Inventory, beginning of year	* 4,754	103,392	28,082	277,012	107,334	* 1,480	* 27,352
Cost of labor	* 531	376,822	404,301	867,782	640,960	* 32,855	* 21,636
Purchases	* 43,907	1,174,642	499,235	2,454,993	686,664	* 759	615,504
Materials and supplies	0	175,844	294,099	948,217	224,292	* 18,824	322,587
Other costs	* 18,957	310,054	358,601	2,209,038	554,879	* 32,147	603,977
Inventory, end of year	* 1,629	116,910	31,147	248,583	81,862	0	* 22,390
Advertising expenses	* 895	58,683	97,440	595,643	245,464	4,516	115,684
Car and truck expenses	* 8,818	188,770	354,299	2,704,675	1,522,081	36,414	256,122
Commissions	* 422	43,353	42,348	427,286	200,321	* 7,038	76,250
Contract labor	* 28,327	142,315	249,641	2,031,932	1,346,046	* 31,709	305,476
Depletion	0	* 239	* 109	2,799	2,708	0	* 22
Depreciation	* 8,439	80,337	182,229	1,270,632	619,507	20,350	85,452
Employee benefit programs	* 780	6,433	31,406	151,876	45,651	* 1,086	7,456
Insurance	* 6,140	22,937	32,331	399,057	195,616	4,408	22,400
Legal and professional services	5,034	71,711	57,363	758,802	481,694	20,324	58,914
Meals and entertainment deducted	* 1,801	23,968	59,949	546,383	373,144	10,421	35,522
Mortgage interest	* 73	* [4]	* 5,509	92,803	46,002	* 636	* 4,654
Other interest paid on business indebtedness	* 356	15,592	12,866	246,939	128,794	* 5,072	20,838
Office expenses	* 2,801	63,753	79,795	717,652	412,891	6,314	38,596
Pension and profit-sharing plans	* 368	* 3,613	14,173	75,550	37,777	* 1,602	6,430
Rent paid on machinery and equipment	* 4	20,817	26,730	298,724	122,505	3,478	36,910
Rent paid on other business property	* 12,371	92,048	62,121	907,159	424,306	23,835	76,890
Repairs	* 1,348	5,916	27,330	268,410	115,466	7,588	10,409
Supplies	* 5,821	126,627	62,225	1,079,026	553,023	8,927	35,063
Salaries and wages	* 45,406	122,534	279,782	2,596,623	753,295	* 22,402	179,539
Taxes paid	* 4,691	35,497	63,503	537,473	199,173	7,428	33,142
Travel	* 1,521	73,414	160,864	1,904,740	1,379,714	25,555	89,381
Utilities	* 8,866	77,919	111,928	998,833	550,823	8,158	79,440
Other business deductions	* 11,875	327,923	532,428	4,690,166	2,103,723	44,880	758,318
Home office business deductions, total	* 1,920	189,727	230,971	1,351,551	842,600	10,576	112,261
Depreciation, Form 8829 [3]	* 16	22,968	23,300	164,164	101,622	1,999	9,623
Casualty loss, Form 8829 [3]	0	0	* 2,395	* 1,463	* 1,463	0	0
Excess—casualty depreciations, Form 8829 [3]	0	* 1,714	* 3,675	21,844	16,651	* 1,377	* 662
Net income [1,2]	136,198	2,222,531	4,156,325	38,869,442	26,376,445	539,104	1,896,286
Returns with Schedule C-EZ:							
Number of returns	* 995	32,175	37,824	276,722	153,614	4,883	13,829
Business receipts	* 21,050	220,604	459,610	2,836,150	1,930,410	44,206	72,839
Business deductions	* [4]	33,203	21,019	305,722	187,040	3,478	11,760
Net income	* 21,050	187,401	438,592	2,530,428	1,743,370	40,728	61,078

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Professional, scientific, and technical services—continued		Administrative and support and waste management and remediation services			Educational services	Health care and social assistance
	Other professional, scientific, and technical services		Total	Administrative and support services	Waste management and remediation services	Total	Total
	Market research and public opinion polling	Other miscellaneous services					
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	32,825	575,326	2,415,027	2,397,634	17,394	685,095	2,080,840
Business receipts, total [1,2]	819,121	23,465,911	60,273,834	58,520,898	1,752,936	8,858,832	119,332,717
Income from sales and operations [1]	808,806	22,737,923	59,463,563	57,713,222	1,750,341	8,642,397	117,498,014
Other business income	10,315	727,988	810,271	807,676	2,595	216,435	1,834,703
Business deductions, total [1,2]	554,696	15,101,355	42,437,005	40,833,123	1,603,882	5,744,786	70,992,466
Cost of sales and operations, total	* 72,067	2,907,433	10,885,343	10,562,886	322,457	402,256	5,581,367
Inventory, beginning of year	* 829	189,554	365,820	349,887	* 15,933	128,892	325,112
Cost of labor	0	203,592	2,243,079	2,158,432	* 84,647	117,728	750,841
Purchases	* 11,139	1,262,126	3,981,704	3,910,029	71,674	182,795	1,863,097
Materials and supplies	* 11,664	422,710	1,925,668	1,917,915	* 7,753	48,528	1,049,367
Other costs	* 49,264	1,057,987	2,736,271	2,578,470	157,802	56,656	1,938,410
Inventory, end of year	* 829	228,536	367,199	351,848	* 15,352	132,343	345,460
Advertising expenses	19,213	305,827	657,996	644,926	13,070	148,262	1,257,006
Car and truck expenses	45,779	1,193,185	5,984,994	5,888,390	96,604	712,847	3,481,970
Commissions	17,979	137,634	511,624	500,566	11,058	71,175	320,489
Contract labor	17,006	425,011	2,285,923	2,241,626	44,297	204,100	2,268,968
Depletion	0	310	4,914	3,754	* 1,160	2,862	6,384
Depreciation	7,211	883,009	2,338,322	2,085,731	252,591	269,774	2,700,734
Employee benefit programs	* 31,655	76,374	135,715	124,558	11,157	12,487	619,858
Insurance	3,338	232,541	1,077,864	1,020,781	57,084	73,566	2,356,460
Legal and professional services	17,133	311,361	466,206	442,269	23,937	94,357	1,287,313
Meals and entertainment deducted	4,778	166,642	315,218	308,150	7,068	77,593	888,798
Mortgage interest	* 5,534	50,451	149,535	136,077	13,459	44,955	511,305
Other interest paid on business indebtedness	* 808	132,361	276,422	250,706	25,715	30,089	588,493
Office expenses	16,471	349,998	600,969	579,527	21,442	177,949	1,811,617
Pension and profit-sharing plans	* 4,932	26,732	31,587	30,886	* 701	* 5,624	469,098
Rent paid on machinery and equipment	* 14,802	140,863	356,273	336,009	20,264	52,581	589,230
Rent paid on other business property	5,866	602,802	762,800	740,511	22,289	572,179	5,235,566
Repairs	7,579	190,499	876,977	795,313	81,664	101,030	1,031,456
Supplies	7,220	665,665	2,122,735	2,083,268	39,467	394,376	4,171,041
Salaries and wages	61,045	1,839,970	4,030,074	3,859,368	170,706	442,036	16,490,921
Taxes paid	9,515	350,677	717,744	677,929	39,815	85,001	2,227,724
Travel	19,373	537,225	487,850	481,419	6,431	202,943	852,245
Utilities	26,318	465,800	1,065,052	1,042,380	22,673	277,059	2,228,537
Other business deductions	127,399	2,541,607	5,085,139	4,794,709	290,430	874,697	11,708,271
Home office business deductions, total	9,661	465,947	669,482	666,058	* 3,423	262,259	1,888,730
Depreciation, Form 8829 [3]	* 897	75,485	63,492	63,064	* 428	48,823	193,178
Casualty loss, Form 8829 [3]	0	0	* 2,041	* 2,041	0	* 256,561	* 4,719
Excess—casualty depreciations, Form 8829 [3]	* 405	65,174	67,946	67,946	* 1	82,608	112,717
Net income less deficit [1,2]	264,425	8,407,069	17,913,450	17,764,399	149,051	3,116,396	48,361,359
Net income [1,2]	354,777	9,702,830	21,248,959	20,988,350	260,610	3,972,413	50,925,580
Deficit [2]	90,351	1,295,761	3,335,509	3,223,951	111,558	856,017	2,564,222

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Professional, scientific, and technical services—continued		Administrative and support and waste management and remediation services			Educational services	Health care and social assistance
	Other professional, scientific, and technical services		Total	Administrative and support services	Waste management and remediation services	Total	Total
	Market research and public opinion polling	Other miscellaneous services					
	(107)	(108)	(109)	(110)	(111)	(112)	(113)
BUSINESSES WITH NET INCOME							
Number of returns [1]	20,621	388,229	1,945,805	1,933,777	12,028	526,310	1,757,232
Business receipts, total [1,2]	763,770	21,312,375	52,661,597	51,183,250	1,478,347	7,771,398	112,055,804
Income from sales and operations [1]	753,513	20,652,162	52,008,291	50,531,836	1,476,455	7,576,933	110,399,041
Other business income	* 10,257	660,213	653,306	651,414	1,892	194,465	1,656,763
Business deductions, total [1,2]	408,994	11,608,588	31,415,864	30,198,127	1,217,737	3,799,331	61,130,104
Cost of sales and operations, total	* 72,067	2,649,395	8,710,881	8,436,523	274,358	342,790	4,857,990
Inventory, beginning of year	0	140,846	227,339	224,382	* 2,957	87,697	232,309
Cost of labor	0	172,331	1,817,006	1,732,847	* 84,159	114,686	676,028
Purchases	* 11,139	1,140,929	3,049,498	3,019,765	* 29,734	142,685	1,666,404
Materials and supplies	* 11,664	370,850	1,603,627	1,598,115	* 5,512	33,005	953,413
Other costs	* 49,264	968,771	2,229,535	2,075,032	154,503	49,491	1,580,246
Inventory, end of year	0	144,332	216,124	213,618	* 2,506	84,775	250,409
Advertising expenses	12,010	217,969	452,082	440,673	11,409	113,419	1,098,984
Car and truck expenses	7,622	882,437	4,168,364	4,097,318	71,046	440,712	2,704,453
Commissions	16,609	127,068	347,499	338,758	* 8,741	50,978	280,088
Contract labor	12,855	335,847	1,910,672	1,873,174	37,498	119,689	1,871,935
Depletion	0	69	1,529	717	* 812	* 18	6,252
Depreciation	4,088	541,235	1,388,720	1,259,726	128,994	145,780	2,142,128
Employee benefit programs	* 31,329	66,353	96,696	86,642	10,054	9,519	567,082
Insurance	2,326	174,307	789,909	749,323	40,585	53,495	2,108,573
Legal and professional services	6,859	191,010	325,802	315,838	9,964	70,741	1,091,464
Meals and entertainment deducted	3,131	124,165	223,455	216,693	6,762	43,223	696,259
Mortgage interest	* 5,534	35,976	65,558	53,222	12,335	18,001	352,618
Other interest paid on business indebtedness	* 19	92,217	160,643	148,863	11,780	12,351	460,775
Office expenses	13,710	246,141	404,954	385,007	19,947	104,051	1,618,034
Pension and profit-sharing plans	* 4,932	24,808	21,218	20,517	* 701	* 5,597	465,004
Rent paid on machinery and equipment	* 14,364	121,468	216,856	201,453	15,403	43,164	454,484
Rent paid on other business property	5,866	376,262	521,238	502,984	18,254	416,042	4,634,433
Repairs	970	133,977	578,371	513,601	64,770	64,473	875,884
Supplies	5,618	476,396	1,610,431	1,579,076	31,355	228,990	3,727,728
Salaries and wages	61,045	1,580,343	3,100,901	2,967,893	133,008	275,352	15,066,859
Taxes paid	9,444	288,286	514,965	486,564	28,401	61,052	1,992,095
Travel	13,171	396,919	334,758	329,271	5,487	130,160	700,290
Utilities	14,175	346,237	772,391	753,727	18,663	166,374	1,881,837
Other business deductions	81,622	1,701,624	3,648,717	3,399,569	249,148	586,519	9,547,158
Home office business deductions, total	7,615	378,499	513,283	509,945	* 3,338	149,134	1,521,747
Depreciation, Form 8829 [3]	* 492	50,427	37,130	36,716	* 415	18,155	149,431
Casualty loss, Form 8829 [3]	0	0	* 28	* 28	0	0	* 4,545
Excess—casualty depreciations, Form 8829 [3]	0	* 3,153	2,218	2,217	* 1	* 3,774	24,633
Net income [1,2]	354,777	9,702,830	21,248,959	20,988,350	260,610	3,972,413	50,925,580
Returns with Schedule C-EZ:							
Number of returns	5,966	98,430	717,957	714,903	* 3,054	211,960	554,389
Business receipts	29,905	758,791	5,138,734	5,129,964	* 8,770	944,564	4,943,805
Business deductions	* 2,014	101,431	540,250	535,328	* 4,922	152,729	418,886
Net income	27,891	657,360	4,598,484	4,594,636	* 3,848	791,836	4,524,919

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Health care and social assistance—continued							
	Ambulatory health care services							
	Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
BUSINESSES WITH AND WITHOUT NET INCOME								
Number of returns [1]	1,049,070	190,881	30,878	89,617	36,963	17,777	182,561	7,244
Business receipts, total [1,2]	97,610,612	33,096,550	3,111,713	29,523,733	3,632,742	3,860,345	8,875,205	1,284,916
Income from sales and operations [1]	96,263,533	32,467,784	3,018,730	29,443,100	3,474,443	3,848,112	8,785,062	1,270,691
Other business income	1,347,079	628,767	92,983	80,634	158,299	12,233	90,143	* 14,225
Business deductions, total [1,2]	57,071,052	17,479,365	1,226,657	19,628,626	2,277,631	2,763,758	4,134,872	804,890
Cost of sales and operations, total	4,850,855	1,203,380	* 13,851	1,729,510	136,889	798,534	290,887	21,499
Inventory, beginning of year	270,124	54,450	* 17,031	12,581	* 7,180	93,362	47,101	* 1,271
Cost of labor	629,973	103,115	* 1,334	275,544	* 3,492	* 4,192	* 95,001	* 2,113
Purchases	1,677,761	353,144	* 4,354	194,565	95,407	602,681	158,434	* 451
Materials and supplies	975,545	275,502	* 1,679	421,882	* 22,886	101,739	9,513	* 15,428
Other costs	1,597,305	499,676	* 5,154	839,932	* 13,892	94,106	27,260	* 3,190
Inventory, end of year	299,853	82,507	* 15,701	14,995	* 5,967	97,546	46,422	* 954
Advertising expenses	1,163,217	248,896	11,386	324,489	127,625	53,635	75,023	14,410
Car and truck expenses	2,394,446	387,753	71,530	204,302	60,775	64,896	400,715	21,658
Commissions	253,069	56,096	13,252	54,546	* 11,494	* 592	5,910	* 12,430
Contract labor	1,780,949	624,505	39,746	377,589	83,922	59,334	171,921	37,727
Depletion	5,695	628	* 3	* 63	0	0	0	0
Depreciation	2,193,734	538,067	46,815	995,552	94,359	97,316	120,718	13,614
Employee benefit programs	535,589	198,766	6,245	206,984	11,750	31,598	23,521	5,639
Insurance	2,058,895	1,024,515	71,082	449,852	77,766	45,495	118,600	51,887
Legal and professional services	1,128,648	420,144	36,450	291,835	41,179	31,836	134,179	14,808
Meals and entertainment deducted	331,567	81,968	15,565	65,128	12,038	8,156	45,339	5,438
Mortgage interest	267,449	65,968	11,854	113,222	12,266	* 13,275	7,858	* 15,519
Other interest paid on business indebtedness	503,647	91,234	2,774	274,243	19,649	27,166	21,400	7,298
Office expenses	1,610,008	497,008	55,846	487,943	107,232	66,109	143,556	38,100
Pension and profit-sharing plans	466,879	208,734	5,176	201,467	5,644	10,296	8,276	6,312
Rent paid on machinery and equipment	498,351	170,428	23,619	94,356	46,316	16,808	29,514	17,817
Rent paid on other business property	4,548,546	1,319,811	167,795	1,324,180	347,289	253,938	617,528	106,614
Repairs	710,574	189,593	15,427	284,676	34,302	28,274	31,632	8,690
Supplies	3,310,147	965,030	32,718	1,471,217	142,794	77,902	137,195	66,520
Salaries and wages	14,098,095	4,289,393	158,095	6,407,998	402,000	613,941	636,724	162,254
Taxes paid	1,876,615	542,162	29,384	803,432	67,114	89,219	107,960	23,712
Travel	689,575	207,285	56,711	88,263	30,243	7,074	85,894	8,520
Utilities	1,614,166	389,714	42,278	490,169	104,882	68,224	174,886	29,813
Other business deductions	9,468,646	3,670,787	258,443	2,847,202	264,674	298,785	607,119	113,087
Home office business deductions, total	480,196	61,677	37,525	38,085	34,659	* 1,355	95,607	* 624
Depreciation, Form 8829 [3]	59,280	9,292	4,777	3,204	4,048	* 273	14,209	* 120
Casualty loss, Form 8829 [3]	* 4,719	* 10	0	* 165	* 353	0	* 48	0
Excess—casualty depreciations, Form 8829 [3]	38,313	10,455	* 2,748	* 1,069	* 39	* 270	6,110	0
Net income less deficit [1,2]	40,553,254	15,618,164	1,885,056	9,893,737	1,355,111	1,113,187	4,740,382	480,026
Net income [1,2]	42,307,570	15,981,368	1,928,613	10,114,380	1,436,576	1,154,986	4,860,891	488,257
Deficit [2]	1,754,316	363,204	43,557	220,643	81,465	41,799	120,509	* 8,231

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Health care and social assistance—continued							
	Ambulatory health care services							
	Total	Offices of physicians (except mental health specialists)	Offices of physicians, mental health specialists	Offices of dentists	Offices of chiropractors	Offices of optometrists	Offices of mental health practitioners and social therapists	Offices of podiatrists
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)
BUSINESSES WITH NET INCOME								
Number of returns [1]	868,790	160,942	27,760	80,320	31,456	16,418	147,552	6,051
Business receipts, total [1,2]	93,365,381	31,580,960	3,043,977	28,665,909	3,477,075	3,738,548	8,584,812	1,260,248
Income from sales and operations [1]	92,103,002	30,999,079	2,951,358	28,589,773	3,326,465	3,726,427	8,496,178	1,246,025
Other business income	1,262,379	581,881	92,619	76,135	150,610	12,121	88,633	* 14,222
Business deductions, total [1,2]	51,057,838	15,600,460	1,115,364	18,550,348	2,040,500	2,583,665	3,723,969	771,991
Cost of sales and operations, total	4,364,725	1,139,484	* 12,771	1,544,935	83,978	773,613	277,524	21,273
Inventory, beginning of year	212,339	33,420	* 15,951	11,152	* 7,180	89,359	* 27,095	* 1,271
Cost of labor	555,469	94,765	* 1,334	257,256	* 847	* 3,966	* 93,596	* 2,113
Purchases	1,513,304	316,862	* 4,354	190,716	47,087	578,464	150,763	* 451
Materials and supplies	888,727	260,861	* 1,679	397,882	* 20,940	101,686	* 8,908	* 15,260
Other costs	1,428,305	483,550	* 5,154	697,740	* 13,892	93,714	27,251	* 3,132
Inventory, end of year	233,419	49,974	* 15,701	9,811	* 5,967	93,575	* 30,089	* 954
Advertising expenses	1,035,700	225,244	11,055	304,087	121,330	52,628	65,415	14,410
Car and truck expenses	1,919,119	341,415	65,232	174,754	50,436	57,566	364,912	21,536
Commissions	220,551	43,887	13,252	53,217	* 11,493	* 601	5,833	* 12,418
Contract labor	1,515,030	531,125	39,655	358,332	71,673	44,968	164,020	35,304
Depletion	5,563	496	* 3	* 63	0	0	0	0
Depreciation	1,838,279	461,201	40,328	880,193	57,860	83,344	103,469	13,097
Employee benefit programs	510,926	190,580	* 4,835	203,553	10,052	31,282	22,743	5,639
Insurance	1,893,218	955,048	62,747	425,817	73,899	41,995	105,686	49,644
Legal and professional services	981,030	358,429	30,152	269,980	38,391	27,084	120,066	11,761
Meals and entertainment deducted	292,820	75,199	14,580	60,353	11,713	7,727	40,422	5,438
Mortgage interest	207,652	52,408	* 7,577	95,817	12,266	* 7,824	6,873	* 15,519
Other interest paid on business indebtedness	424,973	77,669	1,784	240,457	16,004	25,737	14,074	7,221
Office expenses	1,472,156	465,261	47,178	468,856	98,841	60,373	128,677	34,161
Pension and profit-sharing plans	463,291	206,850	5,176	200,908	5,644	10,221	7,680	6,312
Rent paid on machinery and equipment	385,310	151,840	18,880	69,921	45,834	16,562	28,215	16,187
Rent paid on other business property	4,156,140	1,222,751	148,188	1,253,135	329,657	239,814	542,567	105,776
Repairs	631,618	169,347	15,330	274,933	32,567	23,258	30,252	8,325
Supplies	3,068,406	900,054	31,780	1,421,733	137,756	76,886	120,638	62,667
Salaries and wages	13,384,228	4,047,742	157,448	6,283,584	364,402	600,813	612,299	156,762
Taxes paid	1,760,654	501,963	28,516	783,279	61,876	84,039	99,005	22,233
Travel	573,327	174,005	55,927	79,962	28,161	6,468	69,144	8,520
Utilities	1,433,807	358,289	40,542	461,175	97,562	61,262	151,855	29,108
Other business deductions	7,907,013	2,876,726	228,422	2,622,068	245,202	248,362	522,487	108,056
Home office business deductions, total	390,811	49,851	30,920	16,914	33,221	* 1,340	77,503	* 624
Depreciation, Form 8829 [3]	48,630	7,188	3,859	2,671	* 4,035	* 271	12,437	* 120
Casualty loss, Form 8829 [3]	* 4,545	0	0	* [4]	* 353	0	* 48	0
Excess—casualty depreciations, Form 8829 [3]	14,286	7,124	* 1,364	* 217	0	* 248	* 904	0
Net income [1,2]	42,307,570	15,981,368	1,928,613	10,114,380	1,436,576	1,154,986	4,860,891	488,257
Returns with Schedule C-EZ:								
Number of returns	225,077	34,597	3,456	12,371	* 2,164	* 1,343	24,317	* 308
Business receipts	2,467,708	532,331	29,394	42,939	* 6,034	* 40,647	367,622	* 912
Business deductions	231,495	25,824	* 3,087	2,324	* 768	0	42,909	* 900
Net income	2,236,213	506,506	26,307	40,615	* 5,266	* 40,647	324,713	* 12

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued				Hospitals	Nursing and residential care facilities	Social assistance
	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)			
(122)	(123)	(124)	(125)	(126)	(127)	(128)	
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	155,963	30,130	273,854	33,201	6,339	70,379	955,052
Business receipts, total [1,2]	6,058,068	1,234,995	5,646,688	1,285,655	489,884	4,799,798	16,432,422
Income from sales and operations [1]	5,842,942	1,234,028	5,615,741	1,262,900	477,214	4,785,695	15,971,572
Other business income	215,126	967	30,947	22,755	* 12,671	14,103	460,849
Business deductions, total [1,2]	3,341,605	818,372	3,685,898	909,379	252,427	4,429,076	9,239,910
Cost of sales and operations, total	234,515	118,374	158,768	144,648	* 3,072	376,354	351,087
Inventory, beginning of year	4,675	* 22,052	* 5,021	* 5,400	* 191	8,490	46,307
Cost of labor	* 62,121	* 19,164	* 53,443	* 10,452	0	85,122	35,747
Purchases	95,938	* 24,165	22,494	* 126,129	* 3,062	25,887	156,387
Materials and supplies	15,929	45,011	65,976	0	0	6,706	67,116
Other costs	60,879	29,546	16,691	* 6,980	* 34	258,961	82,110
Inventory, end of year	5,026	* 21,564	* 4,857	* 4,313	* 215	8,811	36,581
Advertising expenses	147,995	11,269	131,518	16,972	566	27,321	65,903
Car and truck expenses	349,007	66,081	708,788	58,941	8,693	156,937	921,894
Commissions	62,552	3,838	24,758	* 7,601	* 625	6,376	60,419
Contract labor	115,142	11,034	205,527	54,503	* 2,760	128,121	357,138
Depletion	* 12	0	* 4,989	0	0	* 672	* 17
Depreciation	121,298	21,921	103,948	40,125	7,794	147,856	351,351
Employee benefit programs	17,571	7,503	23,774	2,236	* 6,147	52,776	25,345
Insurance	83,004	25,260	84,296	27,139	10,065	117,164	170,335
Legal and professional services	84,305	22,111	40,323	11,478	4,269	61,506	92,891
Meals and entertainment deducted	33,658	5,945	53,548	4,783	1,527	64,294	491,411
Mortgage interest	2,828	5,345	17,941	* 1,372	* 1,656	178,134	64,066
Other interest paid on business indebtedness	31,424	9,624	10,090	8,745	* 4,217	22,358	58,270
Office expenses	116,911	13,252	72,909	11,141	3,389	46,637	151,582
Pension and profit-sharing plans	13,542	2,427	4,437	* 568	* 22	1,435	* 761
Rent paid on machinery and equipment	45,280	10,435	38,524	5,255	* 2,844	20,717	67,317
Rent paid on other business property	264,119	38,824	73,498	34,949	* 7,139	262,586	417,295
Repairs	56,996	11,917	39,573	9,494	1,530	100,439	218,913
Supplies	205,070	36,640	157,818	17,243	6,802	170,634	683,458
Salaries and wages	348,464	145,163	734,798	199,264	* 89,426	1,174,660	1,128,739
Taxes paid	66,398	47,397	77,997	21,840	10,924	181,515	158,670
Travel	94,619	20,701	69,223	21,042	6,251	31,750	124,669
Utilities	140,755	35,877	117,322	20,247	3,494	165,945	444,931
Other business deductions	588,887	130,305	524,553	164,804	66,258	816,839	1,356,527
Home office business deductions, total	77,023	* 12,032	114,963	6,645	* 2,765	112,745	1,293,025
Depreciation, Form 8829 [3]	9,356	* 2,762	10,145	* 1,094	* 170	16,187	117,541
Casualty loss, Form 8829 [3]	* 4,144	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	11,752	* 4,458	* 1,411	* 2	0	* 13,069	61,336
Net income less deficit [1,2]	2,718,022	416,623	1,960,979	371,967	237,457	377,840	7,192,808
Net income [1,2]	2,965,707	490,561	2,467,795	418,436	248,859	663,821	7,705,330
Deficit [2]	247,685	73,938	506,816	46,469	* 11,402	285,982	512,522

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Health care and social assistance—continued						
	Ambulatory health care services—continued				Hospitals	Nursing and residential care facilities	Social assistance
	Outpatient care centers and other miscellaneous health practitioners	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services (including ambulance services, blood, organ banks)			
	(122)	(123)	(124)	(125)	(126)	(127)	(128)
BUSINESSES WITH NET INCOME							
Number of returns [1]	116,837	25,443	230,349	25,662	5,287	48,755	834,400
Business receipts, total [1,2]	5,639,870	1,175,703	5,107,787	1,090,491	441,502	3,423,849	14,825,072
Income from sales and operations [1]	5,443,627	1,175,063	5,081,044	1,067,962	441,353	3,416,729	14,437,957
Other business income	196,243	* 640	26,744	22,529	* 149	7,120	387,115
Business deductions, total [1,2]	2,674,163	685,142	2,640,181	672,055	192,643	2,759,880	7,119,743
Cost of sales and operations, total	217,295	107,509	72,210	* 114,133	0	182,550	310,715
Inventory, beginning of year	3,711	* 18,675	* 2,362	* 2,163	0	* 5,306	14,664
Cost of labor	* 51,625	* 16,539	* 22,976	* 10,452	0	84,813	* 35,746
Purchases	94,317	* 20,600	12,864	* 96,826	0	21,518	131,582
Materials and supplies	14,784	43,412	23,315	0	0	* 5,320	59,367
Other costs	56,562	28,009	* 12,323	* 6,980	0	70,233	81,708
Inventory, end of year	3,704	* 19,725	* 1,630	* 2,288	0	* 4,639	12,351
Advertising expenses	119,698	8,122	105,818	7,893	* 337	10,811	52,137
Car and truck expenses	267,924	60,153	477,291	37,899	8,562	85,465	691,307
Commissions	* 49,049	* 2,279	23,046	* 5,577	* 171	* 2,371	56,996
Contract labor	93,146	10,851	144,243	21,714	* 1,355	62,421	293,129
Depletion	* 12	0	* 4,989	0	0	* 672	* 17
Depreciation	99,269	13,222	47,969	38,326	3,568	83,572	216,709
Employee benefit programs	14,783	5,676	19,611	* 2,172	* 5,145	27,288	23,722
Insurance	74,382	22,442	57,435	24,122	* 9,084	79,226	127,045
Legal and professional services	73,819	13,815	29,484	8,048	3,614	45,250	61,569
Meals and entertainment deducted	25,576	5,326	42,569	3,917	1,459	35,705	366,275
Mortgage interest	* 2,176	* 5,126	* 1,027	* 1,039	* 1,656	99,115	44,194
Other interest paid on business indebtedness	25,576	5,758	6,323	4,369	* 670	10,743	24,389
Office expenses	98,285	8,129	54,302	8,094	* 2,729	21,685	121,465
Pension and profit-sharing plans	13,166	* 2,415	4,351	* 568	* 1	976	* 736
Rent paid on machinery and equipment	15,551	7,874	9,694	4,754	* 602	12,299	56,274
Rent paid on other business property	222,332	31,476	39,831	20,614	* 5,650	155,893	316,750
Repairs	43,723	11,204	14,490	8,187	* 1,167	71,829	171,270
Supplies	171,102	32,458	99,229	14,104	* 4,143	115,587	539,592
Salaries and wages	272,956	133,765	575,680	178,778	* 69,545	783,190	829,896
Taxes paid	55,031	45,161	61,805	17,748	8,759	114,670	108,013
Travel	68,925	15,003	53,523	13,689	5,754	19,957	101,252
Utilities	117,281	25,219	77,366	14,148	* 2,544	113,064	332,422
Other business deductions	439,192	102,485	416,792	97,221	55,015	549,501	1,035,628
Home office business deductions, total	57,160	* 4,578	112,102	* 6,598	* 924	72,735	1,057,277
Depreciation, Form 8829 [3]	6,552	* 649	9,761	* 1,087	* 170	* 9,136	91,495
Casualty loss, Form 8829 [3]	* 4,144	0	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	* 4,144	0	* 285	0	0	0	* 10,347
Net income [1,2]	2,965,707	490,561	2,467,795	418,436	248,859	663,821	7,705,330
Returns with Schedule C-EZ:							
Number of returns	32,158	10,693	92,735	10,935	* 2,250	12,026	315,036
Business receipts	381,902	108,413	852,459	105,056	* 12,185	44,025	2,419,888
Business deductions	40,230	* 5,096	92,014	18,343	* 190	* 3,306	183,896
Net income	341,672	103,317	760,445	86,712	* 11,995	40,719	2,235,992

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Arts, entertainment, and recreation				Accommodation, food services, and drinking places		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	
						Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	1,345,309	1,115,950	1,148	228,211	422,731	48,271	25,101
Business receipts, total [1,2]	29,237,577	22,150,638	50,656	7,036,282	46,532,453	5,097,240	4,104,693
Income from sales and operations [1]	28,281,145	21,373,750	58,615	6,848,780	46,040,640	4,986,774	3,998,950
Other business income	956,432	776,888	* -7,958	187,502	491,813	110,466	105,743
Business deductions, total [1,2]	22,453,996	15,827,617	* 58,840	6,567,539	45,357,693	5,422,571	4,359,917
Cost of sales and operations, total	2,801,597	1,804,778	* 1,471	995,348	17,851,722	527,373	369,616
Inventory, beginning of year	698,586	583,984	* 1,716	112,885	799,581	79,831	61,923
Cost of labor	211,519	154,388	0	57,130	1,390,490	90,654	89,659
Purchases	1,026,017	452,872	* 568	572,577	14,337,675	245,611	83,177
Materials and supplies	424,281	303,171	* 298	120,812	1,364,730	41,607	39,884
Other costs	1,155,383	912,498	0	242,885	747,776	172,689	164,034
Inventory, end of year	714,188	602,135	* 1,111	110,942	788,530	103,019	69,061
Advertising expenses	547,844	366,961	* 5,637	175,246	736,572	99,914	86,555
Car and truck expenses	2,062,232	1,774,921	* 4,179	283,133	917,997	118,643	47,350
Commissions	641,845	520,190	* 4	121,650	147,568	48,055	46,951
Contract labor	833,586	623,365	* 2,845	207,376	357,442	52,397	42,898
Depletion	6,402	5,853	0	549	390	* 122	* 122
Depreciation	1,552,887	1,125,068	* 810	427,009	1,846,922	680,976	545,196
Employee benefit programs	54,695	26,232	* 147	28,316	93,264	21,803	19,952
Insurance	258,022	153,568	* 415	104,038	752,241	163,504	131,066
Legal and professional services	574,767	492,780	* 633	81,355	344,050	64,579	55,341
Meals and entertainment deducted	342,947	296,879	* 958	45,109	85,829	19,111	14,103
Mortgage interest	124,358	59,968	* 2,158	62,232	625,069	421,374	370,257
Other interest paid on business indebtedness	183,067	112,735	* 137	70,196	342,433	118,353	112,208
Office expenses	336,330	274,142	* 1,883	60,305	230,242	35,861	22,519
Pension and profit-sharing plans	9,500	8,168	0	1,332	19,458	4,340	3,848
Rent paid on machinery and equipment	184,711	119,212	0	65,499	417,486	19,691	16,272
Rent paid on other business property	1,042,955	451,889	* 4,819	586,246	3,071,068	143,812	117,457
Repairs	387,423	252,500	* 156	134,768	863,378	251,576	190,987
Supplies	903,031	701,983	* 533	200,515	1,219,379	193,636	152,037
Salaries and wages	1,194,054	631,207	* 1,401	561,446	6,911,658	724,586	618,273
Taxes paid	326,550	139,293	* 513	186,743	1,983,551	474,202	419,541
Travel	1,009,294	870,901	* 14,221	124,172	114,435	23,102	17,501
Utilities	664,516	437,857	* 1,065	225,593	2,588,594	538,474	436,699
Other business deductions	5,564,364	3,822,589	* 13,328	1,728,447	3,681,649	616,922	477,118
Home office business deductions, total	620,023	585,377	* 1,527	33,119	124,592	60,114	45,999
Depreciation, Form 8829 [3]	81,694	76,973	* 218	4,503	12,684	3,706	3,706
Casualty loss, Form 8829 [3]	* 87	* 87	0	0	* 227	0	0
Excess—casualty depreciations, Form 8829 [3]	131,572	127,499	* 218	3,855	52,057	28,396	* 25,930
Net income less deficit [1,2]	6,844,919	6,361,169	-8,184	491,933	1,220,604	-312,031	-247,081
Net income [1,2]	10,979,478	9,640,053	* 7,311	1,332,114	4,121,057	488,831	349,453
Deficit [2]	4,134,559	3,278,884	* 15,495	840,181	2,900,453	800,862	596,534

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Arts, entertainment, and recreation				Accommodation, food services, and drinking places		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	
						Total	Travel accommodation (including hotels, motels, and bed and breakfast inns)
	(129)	(130)	(131)	(132)	(133)	(134)	(135)
BUSINESSES WITH NET INCOME							
Number of returns [1]	849,879	693,272	* 147	156,460	274,949	25,996	15,110
Business receipts, total [1,2]	23,080,307	18,807,092	* 47,234	4,225,981	33,016,462	2,892,968	2,268,242
Income from sales and operations [1]	22,333,672	18,182,684	* 46,608	4,104,380	32,678,125	2,865,382	2,246,909
Other business income	746,634	624,408	* 626	121,600	338,337	27,586	21,332
Business deductions, total [1,2]	12,116,178	9,182,137	* 39,923	2,894,119	28,900,106	2,407,094	1,921,667
Cost of sales and operations, total	1,933,718	1,327,740	0	605,978	12,418,107	2,707,573	194,267
Inventory, beginning of year	212,058	194,752	0	17,306	411,800	17,079	15,308
Cost of labor	78,328	67,759	0	* 10,569	923,563	* 36,867	* 36,867
Purchases	735,375	364,297	0	371,078	10,258,915	119,669	30,898
Materials and supplies	298,580	201,989	0	96,591	744,917	24,206	23,773
Other costs	817,210	688,159	0	129,051	478,381	107,269	105,821
Inventory, end of year	207,834	189,216	0	18,618	399,468	34,517	18,401
Advertising expenses	268,815	188,958	* 5,413	74,444	460,378	43,374	34,273
Car and truck expenses	1,147,482	990,176	* 2,346	154,960	504,215	63,191	34,692
Commissions	523,307	450,361	0	72,947	59,037	14,324	14,083
Contract labor	544,051	433,275	* 2,389	108,388	227,736	26,981	20,394
Depletion	* 21	* 14	0	* 7	* 242	0	0
Depreciation	497,901	415,952	* 1	81,947	740,780	224,710	188,922
Employee benefit programs	27,883	14,853	0	13,030	49,233	4,954	3,494
Insurance	112,475	71,620	* 169	40,687	433,404	94,554	76,390
Legal and professional services	276,915	253,845	* 371	22,699	194,002	27,138	21,842
Meals and entertainment deducted	206,706	177,838	* 623	28,245	51,107	10,657	10,025
Mortgage interest	38,241	23,635	0	14,606	243,026	155,466	137,355
Other interest paid on business indebtedness	49,552	37,269	0	12,283	143,064	41,734	41,380
Office expenses	185,824	150,522	* 1,649	33,653	122,255	20,942	13,111
Pension and profit-sharing plans	5,984	5,650	0	* 335	10,667	* 3,927	* 3,540
Rent paid on machinery and equipment	70,391	57,251	0	13,140	234,211	5,677	2,469
Rent paid on other business property	556,620	286,274	* 4,208	266,138	2,180,663	46,169	36,701
Repairs	169,691	112,671	* [4]	57,020	499,226	132,587	106,212
Supplies	468,403	373,867	* 373	94,162	687,702	119,153	100,280
Salaries and wages	599,419	357,629	0	241,790	4,385,932	307,492	234,877
Taxes paid	144,251	79,245	* 28	64,978	1,214,074	212,056	175,211
Travel	629,033	548,298	* 12,025	68,710	57,726	6,639	3,616
Utilities	352,170	257,989	* 231	93,951	1,647,455	308,242	248,239
Other business deductions	2,650,904	1,985,952	* 10,096	654,856	2,244,317	240,524	201,595
Home office business deductions, total	443,943	425,631	0	18,312	60,846	* 25,981	* 18,648
Depreciation, Form 8829 [3]	40,265	38,529	0	1,735	2,291	* 71	* 71
Casualty loss, Form 8829 [3]	* [4]	* [4]	0	0	0	0	0
Excess—casualty depreciations, Form 8829 [3]	8,225	8,225	0	0	* 2	0	0
Net income [1,2]	10,979,478	9,640,053	* 7,311	1,332,114	4,121,057	488,831	349,453
Returns with Schedule C-EZ:							
Number of returns	295,117	234,059	**	** 61,058	59,097	* 5,180	* 2,144
Business receipts	1,156,611	932,638	**	** 223,974	421,273	* 24,058	* 5,993
Business deductions	226,997	169,201	**	** 57,795	30,702	* 50	* 50
Net income	929,614	763,436	**	** 166,178	390,571	* 24,008	* 5,943

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Accommodation, food services, and drinking places—continued			Other services			
	Accommodation—continued		Food services and drinking places	Total	Auto repair and maintenance		
	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses			Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops
	(136)	(137)	(138)	(139)	(140)	(141)	(142)
BUSINESSES WITH AND WITHOUT NET INCOME							
Number of returns [1]	13,418	9,753	374,460	2,669,548	355,604	191,525	82,252
Business receipts, total [1,2]	590,114	402,433	41,435,213	83,822,044	22,516,588	11,750,125	6,456,181
Income from sales and operations [1]	591,519	396,305	41,053,866	82,688,758	22,391,359	11,697,119	6,412,718
Other business income	-1,405	* 6,129	381,347	1,133,286	125,229	53,006	43,463
Business deductions, total [1,2]	636,434	426,219	39,935,122	63,147,999	19,989,148	10,432,672	5,713,081
Cost of sales and operations, total	150,175	* 7,582	17,324,350	18,185,136	8,803,643	4,502,642	2,789,827
Inventory, beginning of year	* 16,718	* 1,190	719,750	1,522,439	635,054	292,784	157,262
Cost of labor	* 91	* 905	1,299,836	1,870,706	528,436	231,214	213,512
Purchases	160,831	* 1,602	14,092,064	10,662,068	5,776,448	3,115,312	1,687,727
Materials and supplies	* 738	* 985	1,323,123	3,726,058	1,587,158	904,124	488,026
Other costs	* 5,755	* 2,900	575,087	2,019,111	959,788	275,707	432,275
Inventory, end of year	* 33,959	0	685,511	1,615,246	683,242	316,499	188,975
Advertising expenses	8,366	4,993	636,658	1,023,735	246,121	130,524	71,045
Car and truck expenses	43,452	27,841	799,354	5,341,751	1,022,965	560,279	277,900
Commissions	* 172	* 931	99,513	712,971	134,970	88,766	43,696
Contract labor	4,344	* 5,156	305,045	2,459,155	530,693	358,491	117,906
Depletion	0	0	267	163	* 1	0	0
Depreciation	98,191	37,589	1,165,946	2,613,535	949,323	483,027	239,905
Employee benefit programs	* 1,799	* 51	71,462	121,076	58,374	24,087	27,507
Insurance	18,828	13,610	588,737	1,157,906	439,501	227,334	99,878
Legal and professional services	3,615	5,623	279,471	505,592	127,446	65,686	25,544
Meals and entertainment deducted	3,478	* 1,530	66,719	370,867	58,322	30,551	16,849
Mortgage interest	31,035	20,082	203,695	411,832	207,787	62,558	74,364
Other interest paid on business indebtedness	* 1,325	* 4,820	224,081	454,545	202,260	109,803	46,697
Office expenses	7,980	5,361	194,381	805,940	179,138	100,913	50,676
Pension and profit-sharing plans	* 115	* 377	15,118	17,263	10,006	* 5,086	* 4,627
Rent paid on machinery and equipment	* 271	* 3,149	397,795	754,493	175,021	105,877	23,824
Rent paid on other business property	* 22,758	* 3,596	2,927,257	6,178,697	905,921	461,312	238,108
Repairs	29,791	30,798	611,802	977,712	302,373	138,406	89,730
Supplies	18,474	23,125	1,025,744	4,185,642	933,382	542,737	210,007
Salaries and wages	55,949	50,365	6,187,072	4,647,241	1,601,738	734,579	518,869
Taxes paid	31,615	23,046	1,509,348	1,348,536	541,323	265,561	154,874
Travel	4,353	1,248	91,333	593,747	90,752	57,748	21,909
Utilities	55,781	45,993	2,050,120	3,089,311	814,804	408,781	195,882
Other business deductions	44,565	95,238	3,064,728	5,914,632	1,519,811	877,945	355,381
Home office business deductions, total	0	* 14,115	64,478	686,136	89,399	68,760	* 12,009
Depreciation, Form 8829 [3]	0	0	8,978	65,518	9,221	7,517	* 1,023
Casualty loss, Form 8829 [3]	0	0	* 227	* 2,353	* 2,350	* 2,350	0
Excess—casualty depreciations, Form 8829 [3]	0	* 2,465	23,661	60,482	4,151	* 2,232	* 802
Net income less deficit [1,2]	-44,411	-20,539	1,532,634	20,690,086	2,534,220	1,322,946	743,101
Net income [1,2]	59,628	79,751	3,632,225	24,624,149	3,580,440	1,900,627	963,583
Deficit [2]	104,038	100,289	2,099,591	3,934,063	1,046,220	577,681	220,482

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Accommodation, food services, and drinking places—continued			Other services			
	Accommodation—continued		Food services and drinking places	Total	Auto repair and maintenance		
	RV (recreational vehicle) parks and recreational camps	Rooming and boarding houses			Total	Automotive mechanical and electrical repair and maintenance	Automotive body shops
	(136)	(137)	(138)	(139)	(140)	(141)	(142)
BUSINESSES WITH NET INCOME							
Number of returns [1]	5,697	5,189	248,954	2,117,863	248,195	132,160	60,393
Business receipts, total [1,2]	363,874	260,852	30,123,494	72,027,168	18,328,644	9,373,717	5,618,919
Income from sales and operations [1]	363,332	255,141	29,812,743	71,057,834	18,232,773	9,333,204	5,580,901
Other business income	* 542	* 5,711	310,751	969,334	95,871	40,513	38,018
Business deductions, total [1,2]	304,326	181,101	26,493,012	47,400,589	14,748,096	7,473,090	4,655,337
Cost of sales and operations, total	* 75,116	* 1,190	12,147,534	14,210,399	6,766,722	3,282,344	2,359,288
Inventory, beginning of year	* 580	* 1,190	394,721	951,829	412,508	170,755	117,957
Cost of labor	0	0	886,696	1,558,483	370,147	137,306	174,789
Purchases	* 88,771	0	10,139,246	8,182,853	4,477,032	2,324,158	1,387,027
Materials and supplies	* 433	0	720,711	2,902,423	1,235,565	714,913	397,632
Other costs	* 1,448	0	371,112	1,630,130	749,027	143,184	421,993
Inventory, end of year	* 16,116	0	364,951	1,015,318	477,558	207,972	140,109
Advertising expenses	6,026	* 3,076	417,003	703,208	162,824	68,703	63,214
Car and truck expenses	12,676	* 15,823	441,024	3,859,654	725,423	364,139	217,610
Commissions	* 123	* 118	44,712	582,390	57,954	* 46,791	10,240
Contract labor	* 2,575	* 4,013	200,755	1,870,027	435,801	273,855	113,229
Depletion	0	0	* 242	* 136	* 1	0	0
Depreciation	26,855	* 8,933	516,070	1,464,640	543,097	282,506	161,984
Employee benefit programs	* 1,422	* 38	44,280	86,845	41,235	21,110	16,683
Insurance	12,575	* 5,590	338,850	818,418	308,631	151,016	80,123
Legal and professional services	1,984	3,312	166,863	336,999	79,097	42,085	19,746
Meals and entertainment deducted	* 576	* 55	40,450	269,377	41,754	18,862	14,882
Mortgage interest	* 13,006	* 5,105	87,560	256,419	111,935	35,573	68,082
Other interest paid on business indebtedness	* 211	* 143	101,330	239,808	131,775	71,972	33,203
Office expenses	4,645	* 3,185	101,314	616,633	128,287	65,767	45,343
Pension and profit-sharing plans	* 10	* 377	6,740	16,460	10,006	* 5,086	* 4,627
Rent paid on machinery and equipment	* 258	* 2,950	228,535	629,732	143,768	78,708	22,610
Rent paid on other business property	* 6,400	* 3,067	2,134,495	4,765,045	669,141	340,498	173,039
Repairs	21,213	* 5,162	366,639	660,776	205,636	99,938	63,558
Supplies	4,317	* 14,555	568,549	3,320,174	700,451	452,002	157,185
Salaries and wages	32,914	* 39,701	4,078,440	3,584,641	1,332,762	609,317	457,954
Taxes paid	23,498	* 13,347	1,002,018	997,302	401,159	204,781	120,310
Travel	* 2,224	* 798	51,088	425,337	67,723	42,406	18,746
Utilities	38,904	* 21,100	1,339,212	2,230,591	546,043	277,563	156,057
Other business deductions	16,797	22,132	2,003,793	4,325,750	1,022,191	563,054	260,626
Home office business deductions, total	0	* 7,333	34,865	545,565	72,079	55,270	* 10,931
Depreciation, Form 8829 [3]	0	0	2,221	48,996	6,540	5,479	* 1,023
Casualty loss, Form 8829 [3]	0	0	0	* 3	0	0	0
Excess—casualty depreciations, Form 8829 [3]	0	0	* 2	12,316	* 802	0	* 802
Net income [1,2]	59,628	79,751	3,632,225	24,624,149	3,580,440	1,900,627	963,583
Returns with Schedule C-EZ:							
Number of returns	* 1,035	* 2,001	53,917	632,393	55,002	29,075	10,566
Business receipts	* 1,853	* 16,213	397,215	4,881,362	458,632	256,211	73,562
Business deductions	0	0	30,652	590,387	44,075	21,218	* 6,067
Net income	* 1,853	* 16,213	366,563	4,290,975	414,557	234,993	67,494

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Other services—continued				Unclassified establishments
	Auto repair and maintenance—continued	Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(143)	(144)	(145)	(146)	(147)
BUSINESSES WITH AND WITHOUT NET INCOME					
Number of returns [1]	81,828	406,422	1,654,233	253,289	482,901
Business receipts, total [1,2]	4,310,281	15,354,790	42,238,238	3,712,428	5,698,594
Income from sales and operations [1]	4,281,521	15,070,919	41,717,116	3,509,364	5,645,662
Other business income	28,760	283,872	521,122	203,064	52,932
Business deductions, total [1,2]	3,843,395	12,499,442	28,688,877	1,970,533	3,433,789
Cost of sales and operations, total	1,511,174	5,064,197	4,305,107	12,189	1,068,686
Inventory, beginning of year	185,009	439,034	432,558	* 15,793	82,013
Cost of labor	83,710	619,869	722,401	0	* 94,552
Purchases	973,409	2,868,677	2,006,600	* 10,343	729,551
Materials and supplies	195,008	1,237,033	896,399	* 5,469	248,719
Other costs	251,806	388,826	667,823	* 2,674	36,286
Inventory, end of year	177,767	489,241	420,674	* 22,090	122,436
Advertising expenses	44,551	139,805	624,900	12,909	35,191
Car and truck expenses	184,786	1,444,914	2,282,375	591,498	573,586
Commissions	2,508	52,644	505,833	19,523	47,361
Contract labor	54,296	504,814	1,401,186	22,462	26,118
Depletion	* 1	* 50	* 111	0	* 4,856
Depreciation	226,391	481,220	1,140,609	42,383	95,415
Employee benefit programs	6,780	20,182	37,613	* 4,907	3,507
Insurance	112,288	249,052	450,213	19,140	60,596
Legal and professional services	36,216	79,579	274,741	23,826	20,074
Meals and entertainment deducted	10,922	86,009	171,073	55,463	48,804
Mortgage interest	70,864	54,130	143,445	* 6,469	27,178
Other interest paid on business indebtedness	45,760	57,294	192,015	* 2,977	19,776
Office expenses	27,548	114,945	408,852	103,004	53,121
Pension and profit-sharing plans	* 293	* 969	4,683	* 1,605	* 73
Rent paid on machinery and equipment	45,320	48,157	513,956	17,359	45,146
Rent paid on other business property	206,502	414,920	4,718,027	139,828	114,583
Repairs	74,237	144,614	506,542	24,182	83,185
Supplies	180,638	691,555	2,499,431	61,274	141,770
Salaries and wages	348,290	762,493	2,271,489	* 11,522	92,512
Taxes paid	120,887	205,822	596,644	4,747	38,822
Travel	11,096	122,026	257,658	123,311	83,735
Utilities	210,141	349,030	1,826,956	98,521	88,748
Other business deductions	286,484	1,183,901	2,750,274	460,646	476,962
Home office business deductions, total	8,630	154,261	382,193	60,283	58,703
Depreciation, Form 8829 [3]	* 681	19,155	32,119	5,022	* 1,964
Casualty loss, Form 8829 [3]	0	0	0	* 3	* 91
Excess—casualty depreciations, Form 8829 [3]	* 1,117	19,338	31,552	* 5,441	* 2,292
Net income less deficit [1,2]	468,174	2,861,448	13,551,951	1,742,466	2,268,992
Net income [1,2]	716,230	3,535,331	15,415,763	2,092,615	2,708,140
Deficit [2]	248,056	673,883	1,863,812	350,148	439,148

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors, Tax Year 2009—Continued

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

Net income status, item	Other services—continued				Unclassified establishments
	Auto repair and maintenance—continued	Miscellaneous repairs	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	Other auto repair and maintenance (including oil change, lube, and car washes)				
	(143)	(144)	(145)	(146)	(147)
BUSINESSES WITH NET INCOME					
Number of returns [1]	55,642	299,347	1,374,129	196,193	410,973
Business receipts, total [1,2]	3,336,007	12,776,008	37,432,924	3,489,593	5,212,805
Income from sales and operations [1]	3,318,667	12,513,983	37,021,489	3,289,589	5,180,814
Other business income	17,340	262,025	411,435	200,004	31,992
Business deductions, total [1,2]	2,619,669	9,241,300	22,014,215	1,396,978	2,505,145
Cost of sales and operations, total	1,125,091	3,985,963	3,449,500	8,215	881,690
Inventory, beginning of year	123,797	259,248	264,280	* 15,793	35,110
Cost of labor	* 58,053	557,323	631,012	0	* 73,635
Purchases	765,847	2,065,336	1,630,161	* 10,324	577,502
Materials and supplies	123,020	1,019,899	643,976	* 2,984	217,974
Other costs	183,851	357,540	522,359	* 1,204	* 23,044
Inventory, end of year	129,476	273,384	242,287	* 22,090	45,576
Advertising expenses	30,906	104,661	432,015	3,709	25,008
Car and truck expenses	143,675	1,084,186	1,637,998	412,047	411,757
Commissions	* 923	41,130	465,412	* 17,894	44,326
Contract labor	48,717	331,489	1,100,307	* 2,430	20,625
Depletion	* 1	* 49	* 86	0	* 3,559
Depreciation	98,607	247,673	652,472	21,398	76,746
Employee benefit programs	* 3,443	18,240	22,464	* 4,906	* 2,734
Insurance	77,491	176,588	320,156	13,044	45,135
Legal and professional services	17,266	47,041	195,098	15,764	12,436
Meals and entertainment deducted	8,011	56,256	127,407	43,960	33,599
Mortgage interest	* 8,280	36,886	106,344	* 1,254	* 8,923
Other interest paid on business indebtedness	26,599	29,169	77,762	* 1,102	16,602
Office expenses	17,177	92,483	311,715	84,149	39,431
Pension and profit-sharing plans	* 293	* 252	4,652	* 1,551	* 54
Rent paid on machinery and equipment	42,450	26,752	453,899	* 5,313	38,890
Rent paid on other business property	155,604	266,844	3,717,598	111,463	60,941
Repairs	42,141	87,364	359,246	8,530	42,203
Supplies	91,264	504,759	2,078,953	36,011	95,508
Salaries and wages	265,491	560,214	1,680,774	* 10,892	72,680
Taxes paid	76,068	149,759	442,496	3,888	25,847
Travel	6,571	74,023	184,206	99,385	63,456
Utilities	112,423	236,345	1,380,268	67,935	57,509
Other business deductions	198,510	890,580	2,080,870	332,109	264,447
Home office business deductions, total	* 5,879	119,983	313,971	39,532	37,559
Depreciation, Form 8829 [3]	* 38	13,803	24,292	4,362	* 6
Casualty loss, Form 8829 [3]	0	0	0	* 3	* 77
Excess—casualty depreciations, Form 8829 [3]	0	* 411	* 9,099	* 2,005	* 6
Net income [1,2]	716,230	3,535,331	15,415,763	2,092,615	2,708,140
Returns with Schedule C-EZ:					
Number of returns	15,361	90,774	422,825	63,792	259,357
Business receipts	128,859	538,603	3,523,951	360,175	1,370,988
Business deductions	16,790	72,859	422,951	50,502	125,282
Net income	112,070	465,744	3,101,001	309,674	1,245,706

Footnotes at end of table.

Sole Proprietorship Returns, 2009

Statistics of Income Bulletin | Summer 2011

**Table 2. Nonfarm Sole Proprietorships: Income Statements, by Industrial Sectors,
Tax Year 2009—Continued**

Footnotes

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

** Data combined to prevent disclosure of taxpayer information.

[1] Includes returns with Schedule C-EZ attached. Schedule C-EZ was filed for certain small businesses, i.e., those with net incomes, business expenses of \$5,000 or less, used the cash accounting method, with no inventories or employees, and with no deduction for a home office business and no allowable "passive" activity losses. Because only a total is reported for business deductions on Schedule C-EZ, the totals shown in the statistics exceed the sum of the detailed deductions; the detailed deductions are, therefore, slightly understated.

[2] Total business deductions are before subtraction of nonallowable "passive" activity losses and any "passive loss" carryover from the prior years. However, these losses (after subtraction) and any carryover are reflected in net income or deficit. Therefore, total business receipts minus total business deductions may not always equal net income or deficit.

[3] These are selected line items from Form 8829, *Expenses for Business Use of Your Home*, and do not represent the total of the home office business deduction found on the Schedule C.

[4] Less than \$500.

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