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Individual Income Tax Returns, 2010

by Justin Bryan

Taxpayers filed 142.9 million individual income tax returns for Tax Year (TY) 2010, an increase of 1.7 percent from the 140.5 million returns filed for TY 2009. The adjusted gross income (AGI) less deficit reported on these returns totaled \$8.1 trillion, a 6.1-percent increase from the previous year. This was the first increase in AGI after 2 years of decreases. Several income items increased significantly during 2010. The most notable of these increases were net capital gains (less loss), taxable IRA distributions, and total rental and royalty net income (less loss), which increased 57.4 percent, 43.7 percent, and 40.5 percent, respectively. Partially due to a law change, which made all unemployment compensation taxable for Tax Year 2010, unemployment compensation also increased greatly, by 43.9 percent. This was the fourth year in row of large increases in this field. Only two income items decreased during 2010—taxable interest and sales of property other than capital assets, net gain (less loss), which decreased 16.9 percent and 0.3 percent, respectively. Taxable income increased 8.1 percent, from 2009, to \$5.5 trillion.

Statutory income tax rates remained constant for 2010 (although the tax brackets were widened due to inflation indexing) for the seventh straight year, following 3 consecutive years of reductions. With the increase in AGI, combined with the rise in taxable income, total income tax rose 9.9 percent to \$951.7 billion. As with AGI, this was the first year that total income tax increased after 2 years of decreases. The alternative minimum tax (AMT) also showed a substantial increase for 2010 rising \$4.9 billion (21.6 percent) to \$27.5 billion. The number of returns with AMT liability increased to 4.0 million (5.0 percent) from 3.8 million in 2009. This marked the first year that the number of returns with AMT liability increased after 2 years of decreases.

Partnership Returns, 2010

by Nina Shumofsky, Lauren Lee, and Ron DeCarlo

The number of partnerships and partners continued to grow between Tax Years 2009 and 2010. For 2010, the number of partnerships increased 2.5 percent, from 3,168,728 for 2009 to 3,248,481 for 2010. Since 2001, the number of partnerships has increased at an average annual rate of 4.7 percent. The number of partners increased by 6.1 percent, from 21,141,979 for 2009 to 22,428,047 for 2010, and has grown 9 out of the last 10 years. Nearly half of all partnerships and a third of all partners were classified in the real estate and rental and leasing sector.

In contrast to Tax Years 2008 and 2009, total assets, total receipts, and total net income (loss) all increased in 2010. Total assets increased 5.4 percent between 2009 and 2010, from \$18.8 trillion to \$19.8 trillion. Total receipts increased 14.3 percent from \$4.8 trillion for 2009 to \$5.5 trillion for 2010. Partnerships also reported a 44.9-percent increase in their total net income (loss), or profit, from \$409.9 billion for 2009 to \$593.7 billion for 2010.

Nonprofit Charitable Organizations, 2009

by Paul Arnsberger

For 2009, nonprofit charitable organizations (excluding private foundations) tax exempt under Internal Revenue Code (IRC) section 501(c)(3) reported \$2.7 trillion in total assets and \$1.5 trillion in revenue, nearly three-fourths of which came from program services. The number of returns filed by these organizations was 320,791, including 162,421 Forms 990 and 158,370 Forms 990-EZ.

In Tax Year 2009, the nonprofit sector began to rebound from financial losses resulting from the recession that persisted through Tax Year 2008. Charitable organizations exempt under IRC section 501(c)(3) reported increases in each of the major asset categories in Tax Year 2009, however total assets and total revenue remained slightly below pre-recession, Tax Year 2007, levels when adjusted for inflation.

Nonprofit charitable organizations that operated hospitals filed 2,642 Forms 990 for Tax Year 2009. These organizations reported \$774.2 billion in assets and \$634.2 billion in revenue. The \$597.7 billion in program service revenue reported by nonprofit hospital organizations represents over half of all program service revenue earned by the nonprofit sector for Tax Year 2009.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

by Isaac J. Goodwin

The total value of nonloan transactions between large foreign-owned domestic corporations and related foreign parties totaled \$1.187 trillion, a 36-percent decrease from the record high of \$1.86 trillion in 2006. The total amounts received, excluding loan balances, decreased 51.4 percent between 2006 and 2008, from \$772 billion to \$375 billion. Total amounts paid decreased 25.4 percent, from \$1.088 trillion to \$812 billion. The average amounts received and paid are at their lowest since 2002.

There was a 1.8-percent decrease in the number of large foreign parent corporations between 2006 and 2008,

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dropping from 943 to 926. The number of related persons increased from 19,191 to 21,599. For 2008, the 926 large foreign-owned domestic corporations that filed Forms 5472 comprised only 1.31 percent of all 25-percent-or-more foreign-owned domestic corporations but accounted for 79.74 percent of the total assets and 80.52 percent of the total receipts. These large corporations accounted for 11.53 percent of the total assets and 12.71 percent of the total receipts reported by all domestic corporations for 2008.

In the Next Issue

Articles on the following topics are tentatively planned for inclusion in the winter 2013 issue of the *Statistics of Income Bulletin*, scheduled to be published in March 2013:

- Individual Income Tax Returns, Preliminary Data, 2011;
- Individual income tax rates and shares, 2010;
- Individual noncash contributions, 2010;
- Split-interest trusts, Filing Year 2011;
- Projections, Calendar Years 2012–2019;
- Controlled foreign corporations, 2008;
- Private foundations and associated excise taxes, 2009; and
- Unrelated business income, 2009.

Individual Income Tax Returns, 2010

by Justin Bryan

Taxpayers filed 142.9 million individual income tax returns for Tax Year (TY) 2010, an increase of 1.7 percent from the 140.5 million returns filed for TY 2009. The adjusted gross income (AGI) less deficit reported on these returns totaled \$8.1 trillion, a 6.1-percent increase from the previous year. This was the first increase in AGI after 2 years of decreases. Several income items increased significantly during 2010. The most notable of these increases were net capital gains (less loss), taxable IRA distributions, and total rental and royalty net income (less loss), which increased 57.4 percent, 43.7 percent, and 40.5 percent, respectively. Partially due to a law change, which made all unemployment compensation taxable for Tax Year 2010 (see Changes in Law section), unemployment compensation also increased greatly, by 43.9 percent. This was the fourth year in row of large increases in this field. Only two income items decreased during 2010. These items were taxable interest and sales of property other than capital assets, net gain (less loss), which decreased 16.9 percent and 0.3 percent, respectively. Taxable income increased 8.1 percent from 2009, to \$5.5 trillion.

Statutory income tax rates remained constant for 2010 (although the tax brackets were widened due to inflation indexing) for the seventh straight year, following 3 consecutive years of reductions. With the increase in AGI, combined with the rise in taxable income, total income tax rose 9.9 percent to \$951.7 billion. As with AGI, this was the first year that total income tax increased after 2 years of decreases. The alternative minimum tax (AMT) also showed a substantial increase for 2010 rising \$4.9 billion (21.6 percent) to \$27.5 billion. The number of returns with AMT liability increased to 4.0 million (5.0 percent) from 3.8 million in 2009. This marked the first year that the number of returns with AMT liability increased after 2 years of decreases.

For 2010, itemized deductions increased by 1.1 percent to \$1,216.7 billion, partially due to a change in the law that allowed higher income taxpayers to no longer lose a portion of their deductions over certain income thresholds, as had occurred for 2009 and previous years (see Changes in Law section). Taxes paid, the largest itemized deduction, increased 3.0 percent to \$445.1 billion. Interest paid, the second largest itemized deduction, experienced the largest percentage decline, dropping 6.2 percent to \$414.7 billion. Home mortgage interest deduction accounted for the majority of the decline in the

interest paid deduction, dropping 6.4 percent to \$394.0 billion.

Adjusted Gross Income and Selected Sources of Income

As shown in Figure A, adjusted gross income (AGI) increased 6.1 percent to \$8.1 trillion for 2010. As shown in Figure B, the largest component of AGI, salaries and wages, increased 2.3 percent from \$5.7 trillion to \$5.8 trillion. With even larger percentage increases in other components of AGI, the share of salaries and wages in AGI decreased to 72.2 percent for 2010, down from 74.8 percent for 2009. The third largest nonwage component of AGI was net capital gain (less loss). With \$364.4 billion of net capital gain (less loss) reported for 2010, about 57.4 percent more than for 2009, this marked the first year that net capital gain (less loss) increased after 2 years of substantial decreases. One component of net capital gains, capital gain distributions (reported on either Schedule D with other sales of capital assets or alone on the 1040 or 1040A), rose 160.1 percent to \$6.3 billion.

The only two components of AGI that decreased for 2010, taxable interest and sales of property other than capital assets, net gain (less loss), decreased by 16.9 percent and 0.3 percent, respectively. However, when just looking at sales of property other than capital assets, net gain, it increased 32.1 percent. In general, all retirement income items increased appreciably for 2010. The taxable portions of IRA distributions, Social Security benefits and pensions and annuities rose by 43.7 percent, 9.2 percent, and 6.7 percent, respectively. The large increase in taxable IRAs was partially due to a change in the law, allowing high-income taxpayers to rollover IRAs to Roth IRAs for 2010 and be taxed on the income either in 2010 or 2011 and 2012 (see Changes in Law section). Business income also had large increases in 2010 with total rental and royalty net income (less loss) increasing \$9.1 billion or 40.5 percent; partnership and S-corporation net income (less loss) rose by \$49.4 billion or 14.3 percent; business or profession net income (less loss) rose by \$22.3 billion or 9.1 percent; and farm net income (less loss) increased by \$2.4 billion (that is, net losses declined from \$14.1 billion to \$11.7 billion). However, when looking at just farm net income, it increased by a more modest 5.5 percent from 2009. Taxable unemployment compensation income increased for the fourth year in a row to \$120.3 billion from \$83.5 billion (43.9 percent) in 2009. The number of individual tax returns reporting taxable unemployment compensation also increased greatly, by 32.2 percent, to 14.9 million. Both of these increases are partially explained by a change in the law making all

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Figure A

Adjusted Gross Income, Taxable Income, and Total Income Tax, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Adjusted gross income (less deficit)	140,494	7,626,431	142,892	8,089,142	6.1
Exemptions [1]	284,240	1,029,070	287,679	1,049,272	2.0
Taxable income	104,161	5,088,388	107,304	5,502,001	8.1
Total income tax	81,890	865,949	84,476	951,674	9.9
Alternative minimum tax	3,828	22,580	4,020	27,461	21.6

[1] The number of returns columns represent the number of exemptions.

Figure B

Total and Selected Sources of Adjusted Gross Income, Tax Years 2009 and 2010

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

Item	2009		2010		Change in amount	Percentage change in amount
	Number of returns	Amount	Number of returns	Amount		
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income (less deficit) [1]	140,494	7,626,431	142,892	8,089,142	462,711	6.1
Salaries and wages	116,669	5,707,088	117,820	5,837,350	130,262	2.3
Taxable interest	57,811	168,001	55,130	139,611	-28,390	-16.9
Ordinary dividends	29,288	163,459	28,008	183,539	20,080	12.3
Qualified dividends	25,413	123,570	25,049	136,483	12,913	10.5
Business or profession net income (less loss)	22,112	244,983	22,506	267,266	22,283	9.1
Net capital gain (less loss)	20,291	231,548	21,315	364,410	132,862	57.4
Capital gain distributions [2]	4,191	2,411	6,567	6,270	3,859	160.1
Sales of property other than capital assets, net gain (less loss)	1,788	-18,027	1,977	-18,076	-49	-0.3
Sales of property other than capital assets, net gain	675	11,898	795	15,719	3,821	32.1
Taxable Social Security benefits	15,320	174,650	16,180	190,746	16,096	9.2
Total rental and royalty net income (less loss) [3]	10,636	22,473	10,727	31,569	9,096	40.5
Partnership and S corporation net income (less loss)	8,013	345,097	8,010	394,473	49,376	14.3
Estate and trust net income (less loss)	652	17,382	639	19,692	2,310	13.3
Farm net income (less loss)	1,924	-14,095	1,909	-11,732	2,363	16.8
Farm net income	523	11,616	583	12,252	636	5.5
Unemployment compensation	11,299	83,538	14,937	120,250	36,712	43.9
Taxable pensions and annuities	26,020	523,296	26,597	558,541	35,245	6.7
Taxable Individual Retirement Account distributions	9,659	135,203	12,517	194,333	59,130	43.7
Gambling earnings	1,768	23,776	1,842	25,188	1,412	5.9
Other net income (less loss) [4]	n.a.	31,316	n.a.	34,629	3,313	10.6

n.a.—Not available.

[1] Sources of adjusted gross income shown are not comprehensive and, therefore, do not add to total adjusted gross income.

[2] Includes both Schedule D and Form 1040 or 1040A capital gain distributions.

[3] Includes farm rental net income (less loss).

[4] Other net income (less loss) represents data reported on Form 1040, line 21, except net operating losses, foreign-earned income exclusions, cancellation of debt, taxable health savings account distributions, and gambling earnings (shown separately in this figure). See footnote 2 of Table 1.

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unemployment compensation taxable, whereas for Tax Year 2009, the first \$2,400 of unemployment income was excluded from taxable income. Table 1 shows detailed information for the components of AGI.

Losses

Total negative income includes net negative income line items from individual income tax returns.¹ Total negative income, i.e., net loss, included in AGI decreased 1.4 percent to \$486.8 billion for 2010 (Figure C). The decreases in partnership and S-corporation net loss and business or profession net loss were the main reasons for the \$6.7 billion decrease in net loss as other items either increased or had relatively small decreases. The largest dollar increase in net loss from 2009 to 2010 was \$20.5 billion for net operating loss, which represented 29.7 percent of all losses in AGI.² For 2010, other net loss represented the largest percentage increase in losses, at 82.9 percent, followed by net operating loss, at 16.5 percent, and sales

of property other than capital assets net loss, at 12.9 percent. Net capital loss decreased 6.6 percent after it had increased the past 2 years. Prior to that time, net capital losses decreased in 2003 through 2007, following a period of increases from 1997 through 2002.³

Statutory Adjustments

Statutory adjustments, which are subtracted from total income in the computation of AGI, increased 5.6 percent to \$119.3 billion for 2010 (Figure D). Several statutory adjustments increased for 2010. The largest percentage increase in statutory adjustments was the deduction for domestic production, which increased 52.2 percent to \$8.7 billion. This increase was partially due to a change in law that allowed a greater percentage of qualified domestic production to be deducted (see the Changes in Law section of this article). Other adjustments that also saw large increases included the moving expenses adjustment, health savings account deduction, student

Figure C

Sources of Net Losses Included in Adjusted Gross Income, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total net losses	n.a.	493,543	n.a.	486,798	-1.4
Business or profession net loss	5,572	63,905	5,497	55,510	-13.1
Net capital loss [1]	13,532	31,912	12,806	29,820	-6.6
Sales of property other than capital assets net loss	1,113	29,926	1,182	33,795	12.9
Total rental and royalty net loss [2]	5,002	55,406	4,967	53,069	-4.2
Partnership and S corporation net loss	3,006	152,676	2,872	131,065	-14.2
Estate and trust net loss	52	3,106	49	2,526	-18.7
Farm net loss	1,401	25,711	1,327	23,985	-6.7
Net operating loss [3]	1,120	124,079	1,147	144,553	16.5
Other net loss [4]	250	6,822	289	12,477	82.9

n.a.—Not available.

[1] Includes only the portion of capital losses allowable in the calculation of adjusted gross income. Only \$3,000 of net capital loss per return (\$1,500 for married persons filing separately) are allowed to be included in negative total income. Any excess is carried forward to future years.

[2] Includes farm rental net loss.

[3] See footnote 2 of this article for a definition of net operating loss.

[4] Other net loss represents losses reported on Form 1040, line 21, except net operating loss (shown separately in this figure) and the foreign-earned income exclusion.

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

¹ For purposes of this article, total negative income is a sum of all income items on individual income tax returns (Forms 1040, 1040A, 1040EZ, and electronically filed returns) for which a net loss for an income category was reported by the taxpayer. In particular, the Form 1040 income tax return entry for Schedule E, *Supplemental Income and Loss* (from rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.), was separated into the following components: rent and royalty net income or loss, partnership and S corporation net income or loss, and estate and trust net income or loss. When any one of these components was negative on a return, the corresponding loss (rather than the netted total amount from Schedule E) was included in the statistics for total net loss. For example, if a return showed estate and trust net income of \$20,000 and rent and royalty net loss of \$12,000, total net loss would include the \$12,000 of rent and royalty net loss.

² Net operating loss is a carryover of the loss from a business when taxable income for a prior year was less than zero. A loss could be applied to the AGI for the current year and carried forward for up to 15 years. Net operating loss is included in other income (loss) on individual income tax returns but edited separately for Statistics of Income purposes.

³ No more than \$3,000 per return of net capital loss is allowed. For married filing separate returns, this loss is limited to \$1,500. Any excess is carried forward to future years.

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Figure D

Statutory Adjustments, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change in amount
	Number of returns	Amount	Number of returns	Amount	
	(1)	(2)	(3)	(4)	(5)
Total statutory adjustments	34,764	112,967	35,261	119,299	5.6
Payments to an Individual Retirement Account	2,588	11,215	2,583	11,443	2.0
Educator expenses deduction	3,841	970	3,614	915	-5.7
Certain business expenses of reservists, performing artists, etc.	143	558	132	473	-15.3
Moving expenses adjustment	856	2,100	1,002	2,674	27.4
Student loan interest deduction	9,719	8,340	10,119	9,093	9.0
Tuition and fees deduction	2,423	5,453	1,997	4,365	-20.0
Health savings account deduction	946	2,589	1,005	2,913	12.5
Deduction for one-half of self-employment tax	17,436	23,834	17,668	24,174	1.4
Self-employed health insurance deduction	3,626	21,820	3,831	23,336	6.9
Payments to a self-employed retirement (Keogh) plan	923	18,857	910	18,906	0.3
Penalty on early withdrawal of savings	1,205	339	1,102	356	5.1
Alimony paid	570	9,844	597	10,416	5.8
Domestic production activities deduction	491	5,698	616	8,675	52.2
Other adjustments [1]	n.a.	1,350	n.a.	1,558	15.5

n.a.—Not available.

[1] Includes foreign housing adjustment, Archer medical savings accounts deduction, and other adjustments for 2009 and 2010.

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

loan interest deduction, and the self-employment health insurance deduction, which increased 27.4 percent, 12.5 percent, 9.0 percent, and 6.9 percent, respectively. The largest statutory adjustment was the deduction for one-half of self-employment tax, representing 20.3 percent of the total. This adjustment increased 1.4 percent to \$24.2 billion for 2010. This percentage increase was smaller than increases in self-employment income, such as business or profession income, in part because of a change in the law allowing taxpayers to reduce the net self-employment income subject to this tax (and thus, the adjustment to income) by the amount of self-employed health insurance (see Changes in Law section). The tuition and fees deduction represented the largest percentage decrease in statutory adjustments, falling 20.0 percent to \$4.4 billion. This was in part due to the continued growth of taxpayers claiming education credits. Other adjustments that decreased included the deduction for certain business expenses of reservists, performing artists, etc., and the educator expenses deduction, which decreased 15.3 percent and 5.7 percent, respectively.

Deductions

The total standard deduction claimed on 2010 individual income tax returns (the basic standard deduction plus the

additional standard deduction for age or blindness plus deductions for net disaster losses and motor vehicle taxes paid) decreased 1.2 percent to \$738.5 billion (Figure E). This decline was mostly due to changes limiting the deduction for net disaster losses and motor vehicle taxes paid deduction (see the Changes in Law section of this article). Total deductions—the sum of the total standard deduction and total itemized deductions (after limitation)—increased by 0.2 percent to \$2.0 trillion. The number of returns claiming a standard deduction increased 1.5 percent for 2010, accounting for 65.6 percent of all returns filed. The average standard deduction fell \$220 from the 2009 average, to \$7,884.

Statistics for returns with itemized deductions are presented in Figure E and Table 3. Itemized deductions were claimed on 32.6 percent of all returns filed and represented 62.2 percent of the total deductions amount.⁴ The average for total itemized deductions (after limitation) was \$26,084, down \$260 from the average for 2009.

Total itemized deductions (before limitation) increased for 2010 by 0.1 percent, and the number of taxpayers who itemized increased by 2.1 percent from 2009 levels. Taxes paid, the largest itemized deduction for 2010 (36.6 percent of the total), increased 3.0 percent to \$445.1 billion. The total deduction for State and local income

⁴ Of the 142,892,051 total returns filed, 1.8 percent did not need to claim either a standard deduction or itemized deductions because no positive AGI was reported.

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Figure E

Selected Itemized Deductions and the Standard Deduction, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change	
	Number of returns [1]	Amount	Number of returns [1]	Amount	Number of returns [1]	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total itemized deductions before limitation	45,696	1,216,313	46,645	1,216,989	2.1	0.1
Medical and dental expenses after 7.5-percent AGI limitation	10,090	79,866	10,431	85,337	3.4	6.8
Taxes paid [2]	45,424	432,032	46,316	445,097	2.0	3.0
State and local income taxes	33,755	236,096	33,473	246,234	-0.8	4.3
State and local general sales taxes	10,262	15,563	11,396	16,463	11.0	5.8
Interest paid [3]	37,004	442,051	37,481	414,713	1.3	-6.2
Home mortgage interest	36,542	420,813	36,958	393,958	1.1	-6.4
Charitable contributions	37,243	158,017	38,143	170,236	2.4	7.7
Other than cash contributions	21,867	31,816	22,485	44,322	2.8	39.3
Casualty and theft losses	134	2,330	105	2,234	-22.0	-4.1
Miscellaneous deductions after 2-percent AGI limitation	11,868	80,903	11,558	78,925	-2.6	-2.4
Gambling losses and other unlimited miscellaneous deductions	1,411	21,114	1,402	20,448	-0.7	-3.2
Itemized deductions in excess of limitation	5,706	12,504	133	322	-97.7	-97.4
Total itemized deductions after limitation [4]	45,696	1,203,808	46,645	1,216,667	2.1	1.1
Total standard deduction	92,269	747,780	93,678	738,539	1.5	-1.2
Total deductions (after itemized deduction limitation)	137,965	1,951,588	140,323	1,955,206	1.7	0.2

[1] Returns with no adjusted gross income are excluded from the deduction counts. For this reason, the sum of the number of returns with total itemized deductions and the number of returns with total standard deduction is less than the total number of returns for all filers.

[2] Includes real estate taxes, personal property taxes, and other taxes not shown separately.

[3] Includes investment interest, deductible mortgage "points," and qualified mortgage interest premiums not shown separately.

[4] The itemized deduction limitation was eliminated in 2010. The number of returns and the amount for 2010 represent prior year returns only.

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

and sales taxes combined increased by 4.4 percent to \$262.7 billion for 2010. The general sales tax deduction portion of this was claimed by 11.4 million taxpayers, for a total of \$16.5 billion, up 5.8 percent from 2009, while the State and local income taxes portion increased by 4.3 percent from 2009 levels. Interest paid, the second largest itemized deduction for 2010 (34.1 percent of the total), decreased 6.2 percent to \$414.7 billion. For 2010, the number of returns reported for the largest component of the interest paid deduction, home mortgage interest, increased by 1.1 percent while the amount reported decreased by 6.4 percent.

The third largest itemized deduction, charitable contributions, increased 7.7 percent for 2010, to \$170.2 billion. Most of this increase was from other than cash contributions, which went up 39.3 percent to \$44.3 billion. Itemized deductions for medical and dental expenses in excess of 7.5 percent of AGI rose 6.8 percent to \$85.3 billion for 2010. Miscellaneous itemized deductions subject to a 2-percent of AGI floor, including unreimbursed employee business expenses and tax preparation fees, decreased 2.4 percent to \$78.9 billion, while unlimited miscellaneous deductions (such as gambling losses) decreased 3.2 percent to \$20.4 billion for 2010.

Casualty and theft losses, the smallest itemized deduction, dropped 4.1 percent to \$2.2 billion in 2010.

The AGI thresholds for the limitation of itemized deductions and personal exemptions were eliminated for 2010 returns (see the Changes in Law section of this article). As shown in Figure A, for 2010, the number of personal exemptions for taxpayers and dependents was 287.7 million, an increase of 1.2 percent from 2009. The deductible amount per exemption remained \$3,650 for 2010, but because exemption amounts were no longer limited by AGI, total deductions for exemptions went up by a higher percentage (2.0 percent) to \$1,049.3 billion from \$1,029.1 billion.

Taxable Income and Total Income Tax

Taxable income, which is the result of AGI less exemptions and deductions, increased 8.1 percent to \$5.5 trillion for 2010 (Figure A). With the large increase in taxable income, total income tax rose 9.9 percent to \$951.7 billion. This large increase followed 2 years of large decreases, which had followed 4 years of growth in total income taxes. In each of the 3 years prior to 2004, the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA) and the Jobs and Growth Tax Relief

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Figure F

Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2009 and 2010

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

Tax year, item	Total	Size of adjusted gross income						
		Under \$1 [3]	\$1 under \$10,000	\$10,000 under \$20,000	\$20,000 under \$30,000	\$30,000 under \$50,000	\$50,000 under \$100,000	\$100,000 under \$200,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2010:								
Number of returns	142,892	2,554	22,241	24,529	19,135	25,605	30,533	13,998
Capital gains plus dividends subject to reduced tax rate	464,662	0	685	2,038	3,109	8,385	30,329	41,734
Adjusted gross income (less deficit)	8,089,142	-188,804	119,109	364,682	473,852	1,000,098	2,171,323	1,869,639
Total income tax	951,674	250	438	3,433	11,780	47,754	167,026	224,423
Total income tax minus refundable credits [1, 2]	838,887	-834	-16,152	-41,948	-17,390	31,338	163,172	224,187
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.7	[4]	0.6	0.6	0.7	0.8	1.4	2.2
Average tax rate:								
Total income tax as a percentage of AGI	11.8	[4]	0.4	0.9	2.5	4.8	7.7	12.0
Total income tax minus refundable credits as a percentage of AGI	10.4	[4]	-13.6	-11.5	-3.7	3.1	7.5	12.0
Tax Year 2009:								
Number of returns	140,494	2,512	22,668	23,845	18,696	25,168	30,159	13,522
Capital gains plus dividends subject to reduced tax rate	321,302	0	507	2,097	3,009	7,857	27,867	38,725
Adjusted gross income (less deficit)	7,626,431	-198,958	119,626	354,483	463,162	982,969	2,139,407	1,801,447
Total income tax	865,949	85	420	3,364	11,497	45,556	158,455	212,291
Total income tax minus refundable credits [1, 2]	752,805	-1,179	-15,904	-39,945	-17,277	28,192	153,579	211,315
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	4.2	[4]	0.4	0.6	0.6	0.8	1.3	2.1
Average tax rate:								
Total income tax as a percentage of AGI	11.4	[4]	0.4	0.9	2.5	4.6	7.4	11.8
Total income tax minus refundable credits as a percentage of AGI	9.9	[4]	-13.3	-11.3	-3.7	2.9	7.2	11.7
Percentage point change in average tax rate:								
Total income tax as a percentage of AGI	0.4	[5]	0.0	0.0	0.0	0.1	0.3	0.2
Total income tax minus refundable credits as a percentage of AGI	0.5	[5]	-0.3	-0.2	0.1	0.3	0.3	0.3

Footnotes at end of figure.

Reconciliation Act of 2003 (JGTRRA) had lowered tax rates each year contributing to declining income taxes each year.

After decreasing last year, following 7 years of increases, the alternative minimum tax increased for 2010, with the total AMT liability increasing by \$4.9 billion, or 21.6 percent, to \$27.5 billion. The number of returns with AMT liability also increased, rising 5.0 percent from 3.8 million in 2009 to 4.0 million in 2010. This increase in

the number of returns paying AMT followed 2 years of declines.

Average AGI reported on all 2010 individual income tax returns was \$56,610, and average taxable income was \$51,275.⁵ These amounts represent increases of 4.3 percent and 5.0 percent, respectively, from the 2009 amounts of \$54,283 and \$48,851.

Figure F shows average tax rates two different ways. First, average tax rate is calculated by dividing total

⁵ Average AGI is defined as the amount of AGI divided by the number of returns filed. Average taxable income is defined as the amount of taxable income divided by the number of returns with taxable income. Average total income tax is defined as the amount of total income tax divided by the number of taxable returns. Taxable returns are defined as returns with "total income tax" (the sum of income tax after credits and tax on Form 4970, *Tax on Accumulation Distribution of Trusts*, less EIC used to offset other taxes less any refundable credits, including the refundable minimum tax credit, making work pay credit, etc., limited to zero) present.

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Figure F—Continued

Number of Returns, Adjusted Gross Income, Capital Gains and Dividends, Total Income Tax, and Total Income Tax Minus Refundable Credits, by Size of Adjusted Gross Income, Tax Years 2009 and 2010—Continued

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

Tax year, item	Size of adjusted gross income—continued						
	\$200,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$1,500,000	\$1,500,000 under \$2,000,000	\$2,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 or more
	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Tax Year 2010:							
Number of returns	3,472	544	127	52	73	18	11
Capital gains plus dividends subject to reduced tax rate	55,198	36,677	22,419	14,659	47,146	34,657	167,626
Adjusted gross income (less deficit)	985,431	368,354	153,289	88,558	217,724	120,172	345,716
Total income tax	192,826	88,590	38,100	22,260	54,237	29,124	71,434
Total income tax minus refundable credits [1, 2]	192,784	88,586	38,100	22,260	54,229	29,124	71,431
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	5.6	10.0	14.6	16.6	21.7	28.8	48.5
Average tax rate:							
Total income tax as a percentage of AGI	19.6	24.1	24.9	25.1	24.9	24.2	20.7
Total income tax minus refundable credits as a percentage of AGI	19.6	24.0	24.9	25.1	24.9	24.2	20.7
Tax Year 2009:							
Number of returns	3,195	493	108	44	62	14	8
Capital gains plus dividends subject to reduced tax rate	44,365	29,729	16,253	10,984	31,686	22,327	85,896
Adjusted gross income (less deficit)	905,347	332,037	130,149	76,148	182,986	97,493	240,134
Total income tax	176,322	80,458	32,756	19,393	46,944	24,617	53,790
Total income tax minus refundable credits [1, 2]	176,143	80,419	32,740	19,389	46,933	24,611	53,788
Capital gains plus dividends subject to reduced tax rate as a percentage of adjusted gross income (less deficit)	4.9	9.0	12.5	14.4	17.3	22.9	35.8
Average tax rate:							
Total income tax as a percentage of AGI	19.5	24.2	25.2	25.5	25.7	25.2	22.4
Total income tax minus refundable credits as a percentage of AGI	19.5	24.2	25.2	25.5	25.6	25.2	22.4
Percentage point change in average tax rate:							
Total income tax as a percentage of AGI	0.1	-0.2	-0.3	-0.3	-0.7	-1.0	-1.7
Total income tax minus refundable credits as a percentage of AGI	0.1	-0.2	-0.3	-0.3	-0.7	-1.0	-1.7

[1] Refundable credits includes only the portion that is refundable and the part used to offset other taxes.

[2] For Tax Year 2009, the refundable credits included the earned income credit, additional child tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit, and the prior-year minimum tax credit. For Tax Year 2010, the refundable credits included the earned income credit, additional child tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit, adoption credit and the prior-year minimum tax credit.

[3] Includes returns with adjusted gross deficit.

[4] Percentage not computed.

[5] Difference not computed.

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

income by AGI for all returns (taxable and nontaxable). The second calculation of average tax rate includes deducting refundable credits from total income tax and then dividing the result by AGI. Because taxpayers could potentially have negative total income tax using the second calculation, average tax rates could also be negative. For 2010, the average tax rates for the first and second method

of calculation were 11.8 percent and 10.4 percent, respectively, with a difference of 1.4 percentage points between the two methods. For 2009, these rates were 11.4 percent and 9.9 percent, respectively. The 2010 rates represent an increase of 0.4 percentage point and 0.5 percentage point, respectively, from 2009. There was little to no difference in these two rates for taxpayers with AGI of \$50,000

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or more while the rates for taxpayers with AGI under \$50,000 were markedly different. The greatest disparities in rates were in the \$1 under \$10,000 and \$10,000 under \$20,000 adjusted gross income classes where the differences were 14.0 percentage points and 12.4 percentage points, respectively, due to the combination of low income taxes and the propensity for having refundable credits in these classes.

For 2010, average tax rates fell for every AGI class above \$500,000. The decreases in the average tax rate ranged from 0.2 percentage point (\$500,000 to \$1,000,000) to 1.7 percentage points (\$10,000,000 or more). The main reason for these increases was the significant increase in the percentage of AGI that was reported as long-term capital gains (in excess of short-term losses) and qualified dividends. This income was taxed at a maximum rate of 15 percent as opposed to up to a 35-percent rate for ordinary income. In 2009, for example, taxpayers with AGI of \$10 million or more reported 35.8 percent of their income as capital gains and dividends, while in 2010, this percentage increased to 48.5 percent. Including every group from \$500,000 to \$10 million or more, the percentage of total income represented by long-term capital gains and qualified dividends increased from 18.6 percent in 2009 to 25.0 percent in 2010.

For 2010, average tax rates increased as income increased (for both measures of average tax rate) for each AGI category up to \$2 million or less. The average tax rate peaked at 25.1 percent for returns in the AGI class \$1.5 million under \$2 million. For the classes above this level, average tax rates declined to a low of 20.7 percent for taxpayers with AGI of \$10 million or more. The main reason for this decline is that individuals in the classes above \$2 million or more tended to report a larger percentage of their AGI as long-term capital gains and qualified dividends, compared to individuals in the lower AGI classes. For example, while individuals reporting AGI of \$1.5 million under \$2 million averaged 16.6 percent of their income as capital gains and dividends, this share increased in each succeeding class, reaching 48.5 percent for those individuals reporting AGI of \$10 million or more.

Tax Credits

For 2010, total tax credits (excluding the “refundable” portions of the child tax credit, refundable prior-year minimum tax credit, making work pay credit, American opportunity credit, first-time homebuyer credit (FTHC), adoption credit, and the earned income credit (EIC), as well as any amount of these credits used to offset any other taxes) increased 3.2 percent to \$113.6 billion. Statistics for tax credits, including the refundable

portions, are shown in Tables 2 and 4 and summarized in Figures G, H, and I.

Introduced in 2009, the portion of the making work pay credit used to offset income tax before credits was claimed by 71.8 million taxpayers in 2010 for a total of \$37.1 billion, which made it the largest credit, accounting for 32.7 percent of total tax credits. The child tax credit increased just 0.3 percent to \$28.5 billion, but was still the second largest credit, accounting for 25.1 percent of total tax credits reported for 2010.

The credits that showed the largest percentage increases for 2010 were the general business credit and the American opportunity credit, which increased 35.4 percent and 21.1 percent, respectively. These credits were claimed by 0.5 million and 5.3 million taxpayers for a total of \$2.2 billion and \$4.2 billion. For 2010, several credits decreased, including the first-time homebuyer credit, refundable prior-year minimum tax credit and the prior-year minimum tax credit, which showed declines of 73.9 percent, 41.7 percent, and 12.6 percent, respectively. The decrease in the first-time homebuyer credit was due mainly to the fact that taxpayers generally could not claim the credit on a home bought after April 30, 2010 (see the Changes in Law section of this article).

Almost 27.4 million taxpayers claimed the earned income credit for 2010, an increase of 1.2 percent from 2009 (Figure H), while the total earned income credit increased 0.5 percent to \$59.6 billion. The number of returns receiving the credit, but having no qualifying children, increased 6.5 percent for 2010. The number of returns having one qualifying child and receiving the credit increased 0.4 percent. The number of returns having two qualifying children and receiving the credit decreased 4.8 percent, while the number of returns having three or more qualifying children and receiving the credit increased 7.9 percent. The amount of EIC claimed for returns with no qualifying children increased 8.6 percent. Returns with one qualifying child reported an increase in EIC of 0.2 percent. Returns with two qualifying children showed a decrease in EIC of 3.7 percent, and returns with three or more qualifying children showed an increase of 9.8 percent.

The refundable portion, the largest component of the EIC, was treated as a refund and paid directly to taxpayers who had no tax against which to apply the credit or whose EIC exceeded income tax (and other income-related taxes). The number of returns claiming the refundable portion of the EIC increased 1.2 percent for 2010, while the amount of the refundable portion of the EIC increased 0.5 percent. The number of returns with the refundable portion of the EIC and without any qualifying children increased 8.2 percent. The number

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Figure G

Selected Tax Credits, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total tax credits [1]	87,501	110,076	90,735	113,579	3.7	3.2
Child care credit	6,286	3,317	6,338	3,398	0.8	2.4
Earned income credit [2]	1,489	489	1,409	451	-5.3	-7.9
Foreign tax credit	6,310	13,060	6,662	15,223	5.6	16.6
General business credit	293	1,601	462	2,168	58.1	35.4
Prior-year minimum tax credit	320	759	260	663	-18.8	-12.6
Refundable prior-year minimum tax credit [3]	195	908	217	529	11.5	-41.7
Child tax credit [4]	23,563	28,417	23,580	28,504	0.1	0.3
Nonrefundable education credits	10,599	10,837	11,867	12,272	12.0	13.2
American opportunity credit [5]	4,394	3,502	5,345	4,241	21.6	21.1
Retirement savings contribution credit	6,253	1,040	6,130	1,030	-2.0	-1.0
Residential energy credits	6,712	5,823	7,156	6,173	6.6	6.0
First-time homebuyer credit [6]	1,097	4,886	267	1,273	-75.7	-73.9
Making work pay credit [7]	68,570	34,429	71,827	37,090	4.7	7.7

[1] Includes credits not shown separately. See Table 2.

[2] Represents portion of earned income credit used to offset income tax before credits.

[3] Represents portion of refundable prior-year minimum tax credit used to offset income tax before credits.

[4] Excludes the additional child tax credit, which totaled \$27.5 billion for 2009 and \$27.8 billion for 2010.

[5] Represents portion of American opportunity credit used to offset income tax before credits.

[6] Represents portion of first-time homebuyer credit used to offset income tax before credits.

[7] Represents portion of making work pay credit used to offset income tax before credits.

of returns with one qualifying child increased 0.2 percent. The number of returns with two qualifying children decreased 4.7 percent, while the corresponding figure for the number of returns with three or more qualifying children increased by 7.6 percent. The refundable portion of the EIC totaled \$54.3 billion for 2010, an increase of 0.5 percent from 2009. The amount of refundable EIC claimed on returns with no qualifying children increased 9.8 percent for 2010. The amount of refundable EIC claimed on returns with one qualifying child increased 0.6 percent. The amount of refundable EIC claimed on returns with two qualifying children decreased 3.9 percent, while the amount on returns with three or more qualifying children increased 9.4 percent.

The child tax credit may offset income tax, all other taxes, and may even be refundable. The second and third parts of the child tax credit, the portion used to offset all other taxes besides income tax and the refundable portion, made up what is called the additional child tax credit. For 2010, the additional child tax credit totaled \$27.8 billion. Of this total, 20.4 million returns had the refundable additional child tax credit portion, claiming \$26.8 billion. When the additional child tax credit was included, child tax credits increased (0.6 percent) from 2009 levels. As shown in Figure I, for 2010, the combined

total of these two (\$56.3 billion) was just shy of the levels of total EIC (\$59.6 billion).

There were several other credits besides the EIC and the child tax credit that could be used to offset taxes and could also be refundable. The largest of these credits, after the EIC and child tax credit, was the making work pay credit, which was claimed by 105.8 million returns for a total of \$54.3 billion. Of this, 33.6 million returns claimed a refundable amount of \$13.4 billion. The fourth largest of these credits was the American opportunity credit, which is the refundable portion of the education credits, but as with the EIC and additional child tax credit, some of it was used to offset taxes. The American opportunity credit was claimed by 12.0 million returns for a total of \$10.6 billion, of which 7.2 million returns claimed a refundable amount totaling \$6.0 billion, an increase of 55.2 percent from 2009. Adding all the portions of the refundable credits, the amount claimed by taxpayers was \$185.1 billion, with \$82.4 billion being applied against taxes and \$102.7 billion being refunded to taxpayers. In order to determine the portion applied against taxes and the amount refunded to the taxpayer among taxpayers who claimed multiple refundable credits, the credits were applied in the order in which they appeared on the IRS Form 1040.

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Figure H

Earned Income Credit, Tax Years 2009 and 2010

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

Item	2009		2010		Percentage change	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Total earned income credit (EIC)	27,041	59,239	27,368	59,562	1.2	0.5
EIC for returns with no qualifying children	6,241	1,614	6,647	1,753	6.5	8.6
EIC for returns with one qualifying child	9,960	20,976	10,001	21,014	0.4	0.2
EIC for returns with two qualifying children	7,705	25,545	7,335	24,601	-4.8	-3.7
EIC for returns with three or more qualifying children	3,135	11,105	3,384	12,195	7.9	9.8
Refundable earned income credit	24,921	53,985	25,227	54,256	1.2	0.5
EIC for returns with no qualifying children	4,996	1,255	5,405	1,379	8.2	9.8
EIC for returns with one qualifying child	9,368	18,950	9,389	19,057	0.2	0.6
EIC for returns with two qualifying children	7,504	23,559	7,148	22,642	-4.7	-3.9
EIC for returns with three or more qualifying children	3,052	10,221	3,285	11,179	7.6	9.4
EIC used to offset income tax before credits	1,489	489	1,409	451	-5.3	-7.9
EIC for returns with no qualifying children	178	10	98	4	-45.1	-62.7
EIC for returns with one qualifying child	1,075	377	1,109	363	3.2	-3.8
EIC for returns with two qualifying children	222	90	183	73	-17.6	-19.5
EIC for returns with three or more qualifying children	14	12	20	11	43.4	-5.5
EIC used to offset all other taxes	5,158	4,765	5,434	4,855	5.4	1.9
EIC for returns with no qualifying children	1,293	348	1,354	370	4.7	6.4
EIC for returns with one qualifying child	1,726	1,649	1,767	1,595	2.4	-3.3
EIC for returns with two qualifying children	1,508	1,896	1,594	1,886	5.7	-0.5
EIC for returns with three or more qualifying children	631	872	720	1,004	14.1	15.1

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

Historical Trends in Constant Dollars

As shown in Figure J, salaries and wages, AGI, and real gross domestic product (GDP) all rose in constant dollars for 2010.⁶ The 4.9-percent increase in real AGI marked the first increase after 2 years of large declines. As shown in Figure K, real total income tax rose continually from \$599.8 billion for 1991 to its high of \$1,106.2 billion for 2000, but then declined each year through 2003, when it was \$794.9 billion. From 2004 to 2007, real total income tax increased each year, reaching \$1,050.2 billion in 2007, leaving it just shy of its high in 2000. For 2008 and 2009, real total income tax dropped dramatically, falling to \$789.2 billion before rebounding to \$857.4 billion for 2010. Tax as a percentage of real GDP behaved similarly. During the mid- to late 1990s, tax as a percentage of real GDP increased. Part of this increase was attributable to the substantial increase in realizations of net capital

gains and, thus, income taxes on those capital gains. The income taxes on these capital gains are included in the numerator of the income tax-to-GDP ratio, but, by definition of GDP, the capital gains are not included in the denominator. However, from 2000 to 2003, the ratio of income tax to GDP fell from 9.9 percent to 6.7 percent in conjunction with an overall decline in reported net capital gains for all years except 2003 (in addition, income tax rates were decreased over these years). For 2003, although capital gains increased by 20.5 percent in real terms, this was accompanied by a significant decrease in tax rates, especially those on long-term capital gains. From 2002 to 2007, real net capital gain (less loss) had increased 229.8 percent (Figure L).⁷ Concurrently, the ratio of income tax to GDP increased every year since 2003 to 8.0 percent in 2007, still well below the 9.9 percent cited above for Tax Year 2000. For 2008 and 2009, real net

⁶ AGI, salaries and wages, and total income tax are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100): 2010=110.992; 2009=109.729. GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, September 2012.

⁷ U.S. Department of Labor, Bureau of Labor Statistics, *Monthly Labor Review*. The Consumer Price Index (CPI-U) approximates the prices of goods and services purchased by typical urban consumers. CPI-U for each calendar year represents an annual average of monthly indices. (1982–84 = 100): 2010 = 218.056; 2009 = 214.537. See <http://ftp.bls.gov/pub/special.requests/cpi/cpiat.txt> for previous years.

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Figure I

Refundable Tax Credits, Tax Year 2010

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

Item	Total		Used to offset income tax before credits		Used to offset other taxes		Refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Tax Year 2010:								
Total	n.a.	185,074	n.a.	72,287	n.a.	10,075	n.a.	102,713
Making work pay credit	105,810	54,329	71,827	37,090	9,621	3,821	33,598	13,418
Earned income credit	27,368	59,562	1,409	451	5,434	4,855	25,227	54,256
Child tax credit and additional child tax credit [1]	36,508	56,258	23,580	28,504	935	953	20,404	26,801
American opportunity credit	11,979	10,620	5,345	4,241	640	340	7,219	6,040
First-time homebuyer credit	334	2,286	267	1,273	32	44	218	969
Adoption credit	97	1,207	48	199	17	37	76	970
Refundable prior-year minimum tax credit	264	812	217	529	10	25	45	258
Tax Year 2009:								
Total	n.a.	185,776	n.a.	72,633	n.a.	8,962	n.a.	104,181
Making work pay credit	100,994	50,687	68,570	34,429	8,818	3,440	32,093	12,818
Earned income credit	27,041	59,239	1,489	489	5,158	4,765	24,921	53,985
Child tax credit and additional child tax credit [1]	36,600	55,916	23,563	28,417	346	289	21,291	27,210
American opportunity credit	8,836	7,612	4,394	3,502	378	219	4,859	3,891
First time homebuyer credit	1,380	9,764	1,097	4,886	171	220	999	4,657
Refundable prior-year minimum tax credit	241	2,557	195	908	12	29	49	1,620
Percentage Change:								
Total	n.a.	-0.4	n.a.	-0.5	n.a.	12.4	n.a.	-1.4
Making work pay credit	4.8	7.2	4.7	7.7	9.1	11.1	4.7	4.7
Earned income credit	1.2	0.5	-5.3	-7.9	5.4	1.9	1.2	0.5
Child tax credit and additional child tax credit [1]	-0.3	0.6	0.1	0.3	169.7	229.5	-4.2	-1.5
American opportunity credit	35.6	39.5	21.6	21.1	69.4	54.9	48.6	55.2
First-time homebuyer credit	-75.8	-76.6	-75.7	-73.9	-81.1	-80.0	-78.2	-79.2
Adoption credit	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Refundable prior-year minimum tax credit	9.6	-68.2	11.5	-41.7	-11.1	-14.4	-7.4	-84.1

n.a.—Not available.

[1] The sum of "used to offset other taxes" and "refundable portion" comprise the additional child tax credit.

capital gain (less loss) decreased 50.2 percent and 50.5 percent, respectively. The ratio of income tax to GDP fell accordingly from 7.9 percent for 2007 to 6.2 percent for 2009. In 2010, real net capital gain (less loss) increased 54.8 percent. The ratio of income tax to GDP also managed to bounce back slightly, rising to 6.6 percent, still lower than any year since 1979 other than 2009.

Net capital gain (less loss) is the sum of gains and losses from the sale of capital assets. Figure L shows that, in constant dollars, TY 2003 through TY 2007 saw a trend of large annual increases for real net capital gain (less loss), which also occurred during most of the 1990s. From 1991 to 2000, real net capital gains increased almost five fold from a low of \$75.5 billion for 1991 to a high of \$366.2 billion for 2000. During that period, capital gain (less loss) was affected by both tax law changes and a rising stock market. Due to several

significant tax law changes enacted during the 1990s (including the Omnibus Budget Reconciliation Act of 1993—OBRA93—and the Taxpayer Relief Act of 1997), the maximum differential between ordinary income and long-term capital gain income increased from 3 percentage points for 1991 and 1992 to 19.6 percentage points for 1997 through 2000. For 2003 through 2010, this differential was 20 percentage points. Real gains peaked at \$437.8 billion for 2007. After large declines in 2008 and 2009, real net capital gain (less loss) rebounded in 2010, rising 54.8 percent to \$167.1 billion, still well below the peak in 2007.

Along with net capital gain (less loss), the constant-dollar amount of capital gain distributions from mutual funds increased tremendously during the 1990s, reaching a high of \$45.9 billion in TY 2000. Capital gain distributions declined greatly between 2000 and 2003.

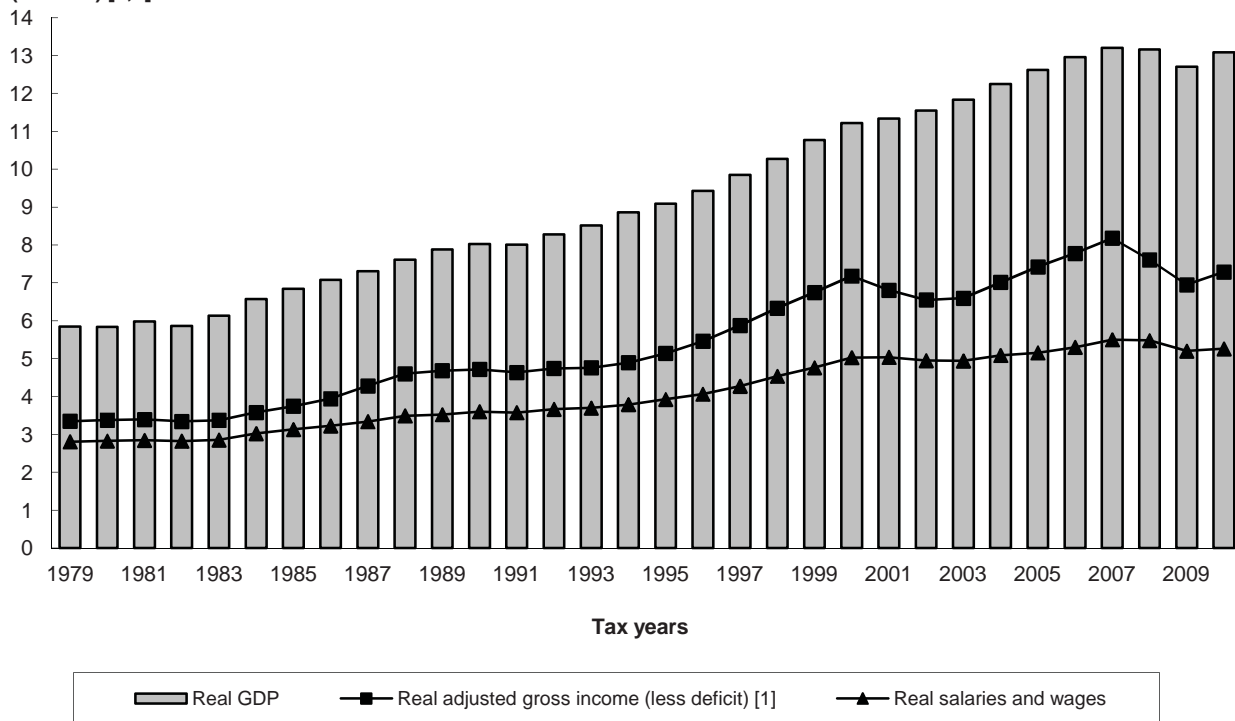
Individual Income Tax Returns, 2010

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Figure J

Real Adjusted Gross Income, Salaries and Wages, and Gross Domestic Product, Tax Years 1979–2010

Constant dollars
(trillions) [2,3]



[1] The definition of adjusted gross income (less deficit) (AGI) changed beginning in Tax Year 1987. Therefore, AGI should be examined separately from 1979 to 1986 and from 1987 to 2010. Real gross domestic product (GDP) does not include capital gains, while AGI does include capital gains.

[2] AGI and salaries and wages are shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100).

[3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2012.

The decline of reported capital gain distributions over this period brought them to \$2.6 billion for 2003, below the 1990 inflation-adjusted level of just under \$3 billion. These rose again through 2007 to \$41.7 billion. For 2008 and 2009, real capital gain distributions fell by 75.5 percent and then 89 percent to \$1.1 billion, the lowest amount recorded since before 1988. In 2010, real capital gain distributions bounced back, rising 155.9 percent, but its inflation adjusted level of \$2.9 billion is still historically low.

Figure M presents constant dollar data for selected income, deduction, and tax items for 1988 to 2010. Real taxable interest income fluctuated over the period. Having decreased from 1990 to 1994, it rebounded 19.3 percent to \$101.6 billion for 1995. For 2000, it jumped again,

by 9.8 percent. From 2008 to 2010, real taxable interest had 3 years of double-digit percentage declines, after 3 years of double-digit percentage growth. Dividends had increased for 6 of the previous 7 years before 2001 and then had 2 consecutive years of large decreases for 2001 and 2002. From 2003 through 2007, however, dividends increased appreciably. In 2008 and 2009, dividends reversed this trend, falling dramatically. In 2010, dividends erased some of the declines, rising 10.5 percent to \$84.2 billion.

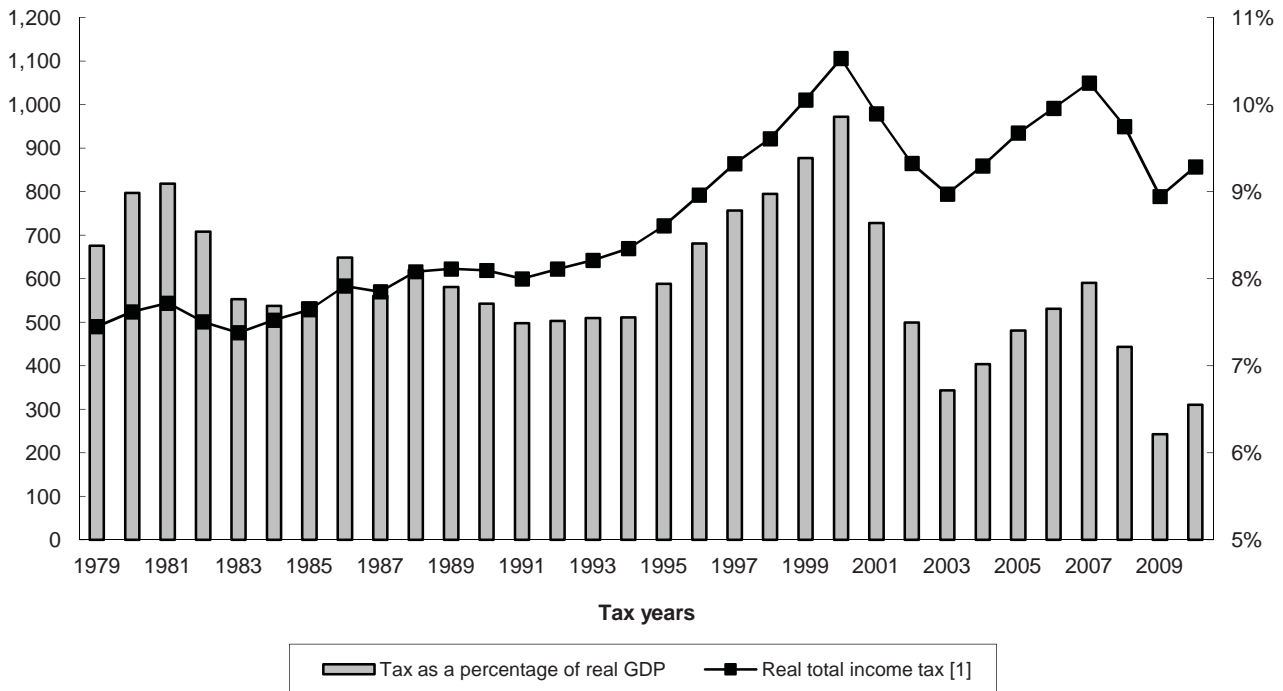
Constant-dollar business or profession net income (less loss) increased 7.3 percent to \$122.6 billion for 2010. This was the first year business or profession net income (less loss) increased after 3 years of declines. This increase represents the highest percentage increase

Figure K

Real Total Income Tax and Tax as a Percentage of Real Gross Domestic Product, Tax Years 1979–2010

Constant dollars
(billions) [2, 3]

Percentage



[1] Real GDP does not include capital gains, while adjusted gross income and taxable income (thus affecting income tax) do include these gains.

[2] Total income tax is shown in constant dollars, calculated using the U.S. Department of Commerce, Bureau of Economic Analysis, GDP implicit price deflator (2005=100).

[3] GDP is based on chained 2005 dollars (billions) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis, in the *Survey of Current Business*, July 2012.

in sole proprietorship income (in real terms) over the 1988 through 2010 period. Partnership and S corporation net income (less loss) also saw its first increase after 3 years of declines in real terms, rising 12.5 percent to \$180.9 billion. Inflation-adjusted total rental and royalty income increased greatly in 2010 (38.2 percent), but was still below the levels reported for the years 1999 through 2005. For 2010, real taxable Social Security benefits and taxable pensions and annuities increased 7.5 percent, and 5.0 percent, respectively. Another income item that increased appreciably was taxable Individual Retirement Account (IRA) distributions, which increased 41.4 percent. Taxable social security benefits, pensions, and IRAs all reached their highest levels ever in real terms in 2010. The inflation-adjusted amount of total itemized deductions decreased 0.6 percent for 2010, making 3

consecutive years of decreases. Real charitable contributions increased by 6.0 percent for 2010 after 2 years of declines.

Much of the fluctuation in AMT (alternative minimum tax) liability shown for 1988 through 2010 reflects changes in law. The large increases in the real AMT for 1991 and 1993 were the result of increases in the rates at which alternative minimum taxable income was taxed. After a large decline in AMT for 2001, partially resulting from a statutory increase in the AMT exemption, there was virtually no change in constant-dollar AMT for 2002. However, for 2003, while AMT tax rates were stable, other tax rates declined significantly. Thus, despite the fact that there was another increase in AMT exemption amounts, real AMT increased by 34.8 percent. Constant-dollar AMT increased by 34.3 percent and 29.3 percent

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Figure L

Net Capital Gains and Capital Gain Distributions from Mutual Funds, Tax Years 1988–2010

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

Tax year	Net capital gain (less loss) [1]				Capital gain distributions [2]			
	Number of returns	Current dollars	Constant 1982-84 dollars [3]		Number of returns	Current dollars	Constant 1982-84 dollars [3]	
			Amount	Percentage change			Amount	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1988	14,309	153,768	129,981	N/A	4,274	3,879	3,279	N/A
1989	15,060	145,631	117,444	-9.6	5,191	5,483	4,422	34.9
1990	14,288	114,231	87,400	-25.6	5,069	3,905	2,988	-32.4
1991	15,009	102,776	75,460	-13.7	5,796	4,665	3,425	14.6
1992	16,491	118,230	84,269	11.7	5,917	7,426	5,293	54.5
1993	18,409	144,172	99,773	18.4	9,998	11,995	8,301	56.8
1994	18,823	142,288	96,011	-3.8	9,803	11,322	7,640	-8.0
1995	19,963	170,415	111,821	16.5	10,744	14,391	9,443	23.6
1996	22,065	251,817	160,495	43.5	12,778	24,722	15,757	66.9
1997	24,240	356,083	221,859	38.2	14,969	45,132	28,120	78.5
1998	25,690	446,084	273,671	23.4	16,070	46,147	28,311	0.7
1999	27,701	542,758	325,785	19.0	17,012	59,473	35,698	26.1
2000	29,521	630,542	366,169	12.4	17,546	79,079	45,923	28.6
2001	25,956	326,527	184,375	-49.6	12,216	13,609	7,685	-83.3
2002	24,189	238,789	132,734	-28.0	7,567	5,343	2,970	-61.4
2003	22,985	294,354	159,975	20.5	7,265	4,695	2,552	-14.1
2004	25,267	473,662	250,747	56.7	10,733	15,336	8,119	218.1
2005	26,196	668,015	342,046	36.4	13,393	35,581	18,219	124.4
2006	26,668	779,462	386,638	13.0	14,511	59,417	29,473	61.8
2007	27,156	907,656	437,758	13.2	15,714	86,397	41,669	41.4
2008	23,731	469,273	217,959	-50.2	11,544	21,954	10,197	-75.5
2009	20,291	231,548	107,929	-50.5	4,191	2,411	1,124	-89.0
2010	21,315	364,410	167,118	54.8	6,567	6,270	2,875	155.9

N/A—Not applicable.

[1] Losses were limited to a maximum of \$3,000 per return (\$1,500 for married persons filing separately).

[2] Capital gain distributions are included in net capital gain (less loss). For 1988-1996 and 1999-2010, capital gain distributions from mutual funds were the sum of the amounts reported on Form 1040 and Schedule D. For 1997 and 1998, capital gain distributions were reported entirely on Schedule D.

[3] Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 7 of this article for further details.

for 2004 and 2005, respectively, with the AMT exemption amounts and all tax rates remaining the same for both years. For 2006 through 2008, exemption amounts were increased, but, despite this, AMT liability increased 19.9 percent, 8.7 percent, and 2.5 percent, respectively. For 2009, the AMT exemption amounts were again increased, and, this time, AMT decreased by 11.7 percent. This marked the first drop in AMT liability since 2002. Although exemption amounts were again increased for 2010, real AMT increased 19.7 percent to \$12.6 billion, the highest amount on record.

The real value of the total EIC increased each year between 1988 and 1998, exhibiting double-digit growth for several of these years. Beginning with Tax Year 1991, the EIC consisted of three components: the basic credit; the health insurance credit; and an extra credit for a child born in that year. The maximum amount of the credit for 1991 was more than twice the maximum for 1990. Later,

OBRA93 modified the EIC by expanding the eligibility requirements to allow some taxpayers without children to qualify for the credit and eliminating the health insurance credit and extra credit components of the EIC. In addition, the income eligibility levels and the maximum amounts of the credit increased. In 2009, the EIC expanded for taxpayers with three or more qualifying children. Accordingly, the EIC increased 17.3 percent in constant dollars for 2009, thus exceeding the previous high set the preceding year. In 2010, EIC decreased 1.1 percent, marking the first decline in EIC (in real terms) since 2003.

Changes in Law

The definitions used in this article are generally the same as those in *Statistics of Income—2010, Individual Income Tax Returns* (IRS Publication 1304). The following is a partial list of tax law and Internal Revenue Service

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Figure M

Selected Sources of Income, Deductions, and Tax Items, in Constant Dollars, Tax Years 1988–2010

[Money amounts are in millions of dollars]

Tax year	Taxable interest		Ordinary dividends		Business or profession net income (less loss)		Taxable Individual Retirement Account distributions		Taxable Social Security benefits		Taxable pensions and annuities	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1988	158,057	N/A	65,367	N/A	106,782	N/A	9,398	N/A	12,140	N/A	117,317	N/A
1989	177,432	12.3	65,572	0.3	107,047	0.2	11,190	19.1	13,990	15.2	118,837	1.3
1990	173,744	-2.1	61,338	-6.5	108,210	1.1	13,431	20.0	15,062	7.7	121,878	2.6
1991	153,753	-11.5	56,743	-7.5	104,159	-3.7	15,145	12.8	15,682	4.1	129,590	6.3
1992	115,712	-24.7	55,542	-2.1	109,766	5.4	18,726	23.6	16,493	5.2	132,924	2.6
1993	90,755	-21.6	55,176	-0.7	107,754	-1.8	18,741	0.1	17,059	3.4	134,266	1.0
1994	85,134	-6.2	55,607	0.8	112,148	4.1	22,339	19.2	26,072	52.8	138,625	3.2
1995	101,562	19.3	62,068	11.6	111,118	-0.9	24,486	9.6	29,997	15.1	145,048	4.6
1996	105,591	4.0	66,447	7.1	112,749	1.5	29,024	18.5	33,909	13.0	152,190	4.9
1997	106,978	1.3	75,074	13.0	116,350	3.2	34,382	18.5	38,354	13.1	161,813	6.3
1998	109,407	2.3	72,687	-3.2	124,172	6.7	45,457	32.2	42,149	9.9	172,178	6.4
1999	105,447	-3.6	79,511	9.4	125,098	0.7	52,306	15.1	45,065	6.9	182,660	6.1
2000	115,750	9.8	85,359	7.4	124,196	-0.7	57,472	9.9	52,244	15.9	189,215	3.6
2001	111,902	-3.3	67,495	-20.9	122,401	-1.4	53,262	-7.3	52,829	1.1	191,274	1.1
2002	82,838	-26.0	57,388	-15.0	122,726	0.3	49,038	-7.9	51,951	-1.7	198,911	4.0
2003	68,959	-16.8	62,441	8.8	124,542	1.5	47,904	-2.3	53,020	2.1	202,240	1.7
2004	66,424	-3.7	77,734	24.5	130,872	5.1	53,823	12.4	58,477	10.3	208,727	3.2
2005	83,171	25.2	85,244	9.7	138,096	5.5	57,490	6.8	63,917	9.3	215,128	3.1
2006	110,470	32.8	98,888	16.0	139,646	1.1	61,858	7.6	71,629	12.1	223,440	3.9
2007	129,283	17.0	114,329	15.6	134,915	-3.4	71,360	15.4	80,633	12.6	236,605	5.9
2008	103,710	-19.8	101,871	-10.9	122,727	-9.0	75,313	5.5	78,081	-3.2	235,143	-0.6
2009	78,309	-24.5	76,191	-25.2	114,191	-7.0	63,021	-16.3	81,408	4.3	243,919	3.7
2010	64,025	-18.2	84,171	10.5	122,567	7.3	89,121	41.4	87,476	7.5	256,146	5.0

Tax year	Total rental and royalty net income (less loss) [2]		Partnership and S corporation net income (less loss)		Total itemized deductions in taxable income [3]		Charitable contributions deduction		Alternative minimum tax		Total earned income credit	
	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change	Amount (constant 1982-84 dollars) [1]	Percentage change
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
1988	-1,081	N/A	48,250	N/A	334,080	N/A	43,068	N/A	869	N/A	4,984	N/A
1989	-1,160	-7.3	50,881	5.5	347,563	4.0	44,725	3.8	670	-22.9	5,319	6.7
1990	2,880	[4]	51,279	0.8	350,792	0.9	43,797	-2.1	635	-5.2	5,771	8.5
1991	3,814	32.4	46,395	-9.5	343,382	-2.1	44,474	1.5	891	40.3	7,676	33.0
1992	6,878	80.3	62,474	34.7	343,511	[5]	45,505	2.3	967	8.5	8,682	13.1
1993	9,280	34.9	64,269	2.9	339,380	-1.2	47,304	4.0	1,421	46.9	10,752	23.8
1994	10,774	16.1	77,183	20.1	333,100	-1.9	47,601	0.6	1,493	5.1	14,241	32.4
1995	11,281	4.7	82,515	6.9	346,046	3.9	49,207	3.4	1,503	0.7	17,031	19.6
1996	13,107	16.2	93,550	13.4	364,908	5.5	54,914	11.6	1,793	19.3	18,372	7.9
1997	13,935	6.3	104,874	12.1	386,798	6.0	61,802	12.5	2,495	39.2	18,934	3.1
1998	13,767	-1.2	114,941	9.6	415,006	7.3	67,018	8.4	3,076	23.3	19,381	2.4
1999	15,388	11.8	126,694	10.2	445,004	7.2	75,510	12.7	3,888	26.4	19,148	-1.2
2000	16,356	6.3	123,643	-2.4	477,561	7.3	81,697	8.2	5,575	43.4	18,755	-2.1
2001	18,574	13.6	127,109	2.8	499,451	4.6	78,623	-3.8	3,815	-31.6	18,846	0.5
2002	16,112	-13.3	132,277	4.1	499,193	-0.1	78,139	-0.6	3,810	-0.1	21,233	12.7
2003	15,850	-1.6	137,775	4.2	489,081	-2.0	79,014	1.1	5,135	34.8	20,964	-1.3
2004	14,497	-8.5	167,281	21.4	528,448	8.0	87,647	10.9	6,897	34.3	21,188	1.1
2005	14,458	-0.3	206,004	23.1	574,404	8.7	93,902	7.1	8,920	29.3	21,715	2.5
2006	11,621	-19.6	211,050	2.4	609,741	6.2	92,583	-1.4	10,697	19.9	22,018	1.4
2007	9,954	-14.3	200,010	-5.2	642,917	5.4	93,374	0.9	11,628	8.7	23,411	6.3
2008	15,299	53.7	170,441	-14.8	614,147	-4.5	80,322	-14.0	11,913	2.5	23,534	0.5
2009	10,475	-31.5	160,857	-5.6	561,119	-8.6	73,655	-8.3	10,525	-11.7	27,613	17.3
2010	14,477	38.2	180,905	12.5	557,961	-0.6	78,070	6.0	12,593	19.7	27,315	-1.1

N/A—Not applicable.

[1] Constant dollars were calculated using the U.S. Bureau of Labor Statistics consumer price index for urban consumers (CPI-U, 1982-84=100). See footnote 7 of this article for further details.

[2] Includes farm rental net income (less loss).

[3] Itemized deductions for 1991 through 2009 were limited if adjusted gross income exceeded specified levels.

[4] Percentage not calculated.

[5] Less than 0.05 percent.

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administrative changes that had a major bearing on the Tax Year 2010 data presented in this article.

Adoption credit—For Tax Year 2010, the adoption credit was refundable for the first time and the maximum credit amount increased from \$12,150 to \$13,170. The credit began to phase out if a taxpayer had modified adjusted gross income in excess of \$182,520 and completely phased out for modified adjusted gross income of \$222,520 or more.

Alternative minimum tax (AMT)—For Tax Year 2010, the alternative minimum tax exemption rose to \$72,450 for a married couple filing a joint return, up from \$70,950 in 2009, and to \$47,450 for singles and heads of household, up from \$46,700, and to \$36,225 from \$35,475 for a married person filing separately.

Credit for small employer health insurance premiums—Eligible small employers could have claimed this credit for health insurance premiums after 2009. The credit was generally 35 percent of premiums paid and could have been taken against both regular and alternative minimum tax. The credit could be claimed as part of the general business credit on Form 3800, *General Business Credit*.

Domestic production activities deduction—For 2010, taxpayers could have deducted up to 9 percent of their qualified production activities income. This deduction was reduced if the taxpayer had oil-related qualified production activities income. For 2009, this deduction was limited to 6 percent.

Earned income credit—The maximum amount of the earned income credit increased, as did the amounts of earned income an individual could have and still claim the credit. The maximum credit for taxpayers with no qualifying children remained \$457. For these taxpayers, earned income and AGI had to be less than \$13,460 (\$18,470 if married filing jointly) to get any EIC. For taxpayers with one qualifying child, the maximum credit increased \$7 to \$3,050, for taxpayers with two qualifying children, the maximum credit increased to \$5,036 from \$5,028, and for taxpayers with three or more qualifying children, the maximum credit increased to \$5,666 from \$5,657. To be eligible for the credit, a taxpayer's earned income and AGI had to be less than \$35,535 (\$40,545 for married filing jointly) for one qualifying child, less than \$40,363 (\$45,373 for married filing jointly) for two qualifying children, or less than \$43,352 (\$48,362 for married filing jointly) for three or more qualifying children.

Exemption amount—For 2010, the exemption amount was \$3,650, the same as that for 2009. Also, high-income taxpayers no longer lost part of their deduction for personal exemptions as part of a phase out, regardless of the amount of their AGI. For 2008 and 2009, a taxpayer

could lose no more than 1/3 of the dollar amount of their exemption, so the amount of each exemption could not be reduced to less than \$2,433. For 2007 and 2006, a taxpayer could lose no more than 2/3 of the dollar amount of their exemption. For 2005 and previous years, exemption amounts could be limited to zero.

First-time homebuyer credit—For Tax Year 2010, a taxpayer may have claimed this credit (up to \$8,000, or \$4,000 if married filing separately) if he or she actually bought a home before October 1, 2010 (if the taxpayer entered a written binding contract before May 1, 2010), and did not own a main home during the prior 3 years. Certain members of the Armed Forces and certain other taxpayers had additional time to buy a home and take the credit. Taxpayers were only allowed to claim this credit in Tax Year 2010 if their modified AGI was below \$145,000 (\$245,000 if married filing jointly). Taxpayers may have claimed this credit (up to \$6,500, or \$3,250 if married filing separately) if they were considered a long-time resident of the same home. Taxpayers were considered a long-time resident of the same home if they previously owned and used the same main home for any 5-consecutive-year period during the 8-year period ending on the date of the purchase of the new home. For homes purchased in 2009 or 2010, taxpayers had to repay the credit only if the home ceased to be their main home within a 36-month period beginning on the purchase date.

General business credit—New for 2010, the Small Business Jobs Act of 2010 allowed general business credits of eligible small businesses to offset both regular tax and alternative minimum tax (AMT) for tax years beginning in 2010. Such eligible small business credits determined in the first tax year in 2010 are carried back 5 years. For purposes of the statistics in this publication, an eligible small business is a sole proprietorship where the average annual gross receipts (reduced by returns and allowances) of the small business could not exceed \$50 million for the 3-tax-year period preceding the tax year of the credits.

Health savings account deduction—The deduction was limited to the annual deductible on the qualifying high deductible health plan, but not more than \$3,050 (\$6,150 if family coverage), an increase from \$3,000 (\$5,950 if family coverage) for 2009. These limits were \$1,000 higher if the taxpayer was age 55 or older (\$2,000 if both spouses were 55 or older).

Individual retirement arrangement deduction—For taxpayers covered by a retirement plan, the IRA deduction phased out between \$56,000 and \$66,000 of modified AGI for single filers (\$89,000 and \$109,000 for married filing jointly or qualifying widow(er)). This was up from \$55,000 and \$65,000 for single filers (\$85,000

and \$105,000 for married filing jointly or qualifying widow(er)) in 2009. If one spouse was an active participant in an employer plan but the other was not, the deduction for the IRA contribution of the spouse not covered by an employer plan phased out between modified AGI of \$167,000 and \$177,000, up from \$166,000 and \$176,000 for 2009. For 2010, taxpayers were allowed to make a qualified rollover to a Roth IRA regardless of these AGI limitations. Half of the income realized from the rollover or conversion could have been included in income in 2011 and the other half in 2012, or the taxpayer could have elected to have all of the income included in 2010. Also, starting in 2010, all taxpayers (including married taxpayers filing separately) were eligible to make taxable rollovers of traditional IRAs to Roth IRAs without paying the 10-percent tax on early withdrawals.

Itemized deductions—For 2010, high-income taxpayers no longer lost part of their itemized deductions as part of a phase out, regardless of their AGI. For Tax Years 2008 and 2009, the amount by which the deduction was reduced was only 1/3 of the original reduction amount. For Tax Years 2006 and 2007, the amounts by which the deduction was reduced was only 2/3 of the amount of the reduction that would have otherwise applied (for 2005 and previous years).

Personal casualty and theft loss deduction—The limit on personal casualty and theft loss was reduced for Tax Year 2010. Each loss was now limited to the excess of the loss over \$100, down from the \$500 limit that applied for 2009.

Self-employed health insurance deduction—For 2010, a taxpayer could have reduced their net self-employment income on Schedule SE by the amount of self-employed health insurance deduction entered on line 29 of Form 1040. Effective March 30, 2010, if a taxpayer was self-employed and paid for health insurance, they were able to include in their deduction on line 29 any premiums they paid to cover their child who was under age 27 at the end of 2010, even if the child was not their dependent.

Standard deduction—For 2010, the standard deduction was increased to \$8,400 for heads of households. For

2009, the standard deduction for heads of households was \$8,350. The tax benefits for an increased standard deduction for real estate taxes or a net disaster loss occurring after 2009 were not available for 2010. Additionally, an increased standard deduction for State or local taxes on the purchase of a new motor vehicle was only available if the vehicle was bought in 2009 after February 16th and the tax was paid in 2010.

Unemployment compensation—For 2010, all unemployment compensation received was generally taxable. The exclusion of the first \$2,400 of unemployment compensation received from taxable income expired at the end of 2009.

Data Sources and Limitations

These statistics are based on a sample of individual income tax returns (Forms 1040, 1040A, and 1040EZ, including electronically filed returns) filed during Calendar Year 2010. Returns in the sample were stratified based on: (1) the larger of positive income or negative income (absolute value); (2) the size of business and farm receipts; (3) the presence or absence of specific forms or schedules; and (4) the usefulness of returns for tax policy modeling purposes.⁸ Returns were then selected at rates ranging from 0.10 percent to 100 percent. The 2010 data are based on a sample of 308,946 returns and an estimated final population of 143,170,763 returns. The corresponding sample and population for the 2009 data were 295,133 and 140,599,266 returns, respectively.⁹

Since the data presented here are estimates based on a sample of returns filed, they are subject to sampling error. To properly use the statistical data provided, the magnitude of the potential sampling error must be known; coefficients of variation (CVs) are used to measure that magnitude. Figure N shows estimated CVs for the numbers of returns and money amounts for selected income items. The reliability of estimates based on samples, and the use of coefficients of variation for evaluating the precision of estimates based on samples, are discussed in SOI Sampling Methodology and Data Limitations located later in this issue of the *SOI Bulletin*.

⁸ Returns in the sample were stratified based on the presence or absence of one or more of the following forms or schedules: Form 2555, *Foreign Earned Income*; Form 1116, *Foreign Tax Credit (Individual, Fiduciary, or Nonresident Alien Individual)*; Schedule C, *Profit or Loss from Business (Sole Proprietorship)*; and Schedule F, *Profit or Loss from Farming*.

⁹ For further details on the description of the sample, see *Statistics of Income—2010, Individual Income Tax Returns* (IRS Publication 1304).

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Figure N

Coefficients of Variation for Selected Items, Tax Year 2010

[Money amounts are in thousands of dollars--coefficients of variation are percentages]

Item	Number of returns	Coefficient of variation	Amount	Coefficient of variation
	(1)	(2)	(3)	(4)
Adjusted gross income (less deficit)	142,892,051	0.01	8,089,142,092	0.09
Salaries and wages	117,820,074	0.11	5,837,350,365	0.17
Business or profession:				
Net income	17,009,148	0.37	322,775,121	0.77
Net loss	5,496,549	1.07	55,509,536	1.46
Net capital gain (less loss):				
Net gain	7,353,062	0.98	393,628,206	0.53
Net loss	12,806,473	0.67	29,819,583	0.71
Taxable Individual Retirement Account distributions	12,517,280	0.78	194,332,950	1.18
Taxable pensions and annuities	26,596,737	0.50	558,540,932	0.74
Partnership and S corporation:				
Net income	5,138,219	1.08	525,538,018	0.63
Net loss	2,872,264	1.50	131,064,669	0.97
Estate and trust:				
Net income	590,100	3.50	22,218,142	2.94
Net loss	48,631	10.40	2,525,833	4.69
Unemployment compensation	14,936,508	0.74	120,249,961	1.00
Taxable Social Security benefits	16,180,397	0.64	190,745,678	0.79
Other income:				
Net income	6,377,083	1.11	47,106,774	2.03
Net loss	289,290	4.78	12,477,441	5.33
Payments to an Individual Retirement Account	2,583,178	1.82	11,443,203	2.10
Moving expenses adjustment	1,002,314	3.03	2,674,311	4.53
Self-employment tax deduction	17,668,446	0.42	24,174,249	0.74
Self-employed health insurance deduction	3,830,684	1.26	23,335,953	1.36
Total statutory adjustments	35,260,684	0.37	119,299,058	0.69
Taxable income	107,304,398	0.13	5,502,000,658	0.12
Alternative minimum tax	4,019,538	0.71	27,460,515	0.78
Total tax credit	90,734,554	0.18	113,579,280	0.38
Total income tax	84,475,933	0.18	951,673,976	0.17

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Total income		Salaries and wages		Taxable interest	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	142,892,051	8,089,142,092	142,244,789	8,208,441,150	117,820,074	5,837,350,365	55,130,125	139,611,242
No adjusted gross income	2,554,170	-188,804,428	1,906,908	-186,102,463	733,966	23,024,443	1,038,579	7,334,566
\$1 under \$5,000	9,963,765	25,889,267	9,963,765	27,421,337	7,034,688	24,219,567	2,374,222	1,351,202
\$5,000 under \$10,000	12,277,702	93,220,209	12,277,702	95,819,800	9,152,813	66,977,504	2,395,891	2,297,484
\$10,000 under \$15,000	12,806,501	160,115,947	12,806,501	163,269,244	9,449,996	107,809,244	2,635,215	3,037,863
\$15,000 under \$20,000	11,722,728	204,566,190	11,722,728	207,916,169	9,383,355	150,729,462	2,587,441	3,139,792
\$20,000 under \$25,000	10,185,282	228,543,319	10,185,282	231,736,700	8,541,549	176,322,623	2,277,939	3,026,555
\$25,000 under \$30,000	8,950,075	245,309,107	8,950,075	248,395,755	7,645,453	193,814,226	2,303,727	2,758,061
\$30,000 under \$40,000	14,613,296	508,012,748	14,613,296	514,130,069	12,796,759	409,400,177	4,455,685	5,135,235
\$40,000 under \$50,000	10,992,023	492,085,428	10,992,023	498,274,621	9,630,166	393,259,205	4,209,998	4,816,299
\$50,000 under \$75,000	18,727,169	1,151,141,558	18,727,169	1,164,413,465	16,380,504	890,711,967	9,279,442	12,864,476
\$75,000 under \$100,000	11,805,382	1,020,181,842	11,805,382	1,031,635,974	10,504,337	784,109,315	7,291,102	10,693,890
\$100,000 under \$200,000	13,997,651	1,869,638,676	13,997,651	1,893,784,843	12,750,258	1,446,167,263	10,426,242	20,329,225
\$200,000 under \$250,000	1,534,372	340,759,316	1,534,372	346,747,600	1,390,726	246,626,235	1,301,629	5,033,228
\$250,000 under \$500,000	1,937,350	644,671,444	1,937,350	658,575,713	1,726,778	431,676,112	1,756,854	11,227,479
\$500,000 under \$1,000,000	544,224	368,353,583	544,224	376,241,249	467,009	206,877,573	519,903	9,259,771
\$1,000,000 under \$1,500,000	126,941	153,289,160	126,941	156,131,116	105,231	71,025,863	124,755	4,358,893
\$1,500,000 under \$2,000,000	51,550	88,557,580	51,550	90,092,775	42,501	37,181,240	50,806	2,600,623
\$2,000,000 under \$5,000,000	73,078	217,723,503	73,078	220,569,798	60,188	81,841,611	72,093	7,554,584
\$5,000,000 under \$10,000,000	17,527	120,171,904	17,527	121,347,180	14,635	39,097,572	17,387	4,738,471
\$10,000,000 or more	11,264	345,715,738	11,264	348,040,203	9,165	56,479,162	11,216	18,053,545
Taxable returns, total	84,475,933	7,246,201,878	84,474,911	7,341,627,129	72,578,891	5,004,387,693	41,552,845	117,163,696
Nontaxable returns, total	58,416,118	842,940,214	57,769,878	866,814,021	45,241,183	832,962,672	13,577,280	22,447,546

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax-exempt interest [1]		Ordinary dividends		Qualified dividends [1]		State income tax refunds	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	6,103,182	75,163,368	28,007,627	183,539,268	25,049,470	136,483,398	21,828,587	27,454,568
No adjusted gross income	147,972	3,075,153	748,513	4,033,720	671,581	2,549,591	94,012	475,895
\$1 under \$5,000	170,292	447,981	1,273,301	1,302,234	1,107,405	720,554	95,394	47,579
\$5,000 under \$10,000	157,747	511,508	1,079,321	1,688,483	942,721	953,574	146,829	95,429
\$10,000 under \$15,000	172,200	614,647	1,109,235	2,267,219	965,516	1,226,363	230,611	133,141
\$15,000 under \$20,000	171,595	869,637	1,094,399	2,342,641	952,455	1,299,584	293,843	195,111
\$20,000 under \$25,000	162,193	909,942	998,266	1,976,641	860,735	1,213,402	414,754	219,890
\$25,000 under \$30,000	156,059	1,018,700	917,402	2,090,258	801,780	1,210,598	521,756	289,676
\$30,000 under \$40,000	331,601	1,958,955	1,831,538	4,012,666	1,611,896	2,385,571	1,450,757	902,358
\$40,000 under \$50,000	330,479	2,146,839	1,780,275	4,537,639	1,569,113	2,891,496	1,785,878	1,214,733
\$50,000 under \$75,000	889,104	5,755,015	4,374,782	12,910,224	3,865,785	8,409,324	4,734,155	3,639,868
\$75,000 under \$100,000	765,213	5,538,264	3,661,464	12,821,077	3,262,911	8,430,770	4,180,392	3,821,820
\$100,000 under \$200,000	1,403,272	13,083,218	6,119,548	26,768,980	5,584,990	19,198,626	6,371,746	7,634,821
\$200,000 under \$250,000	284,148	3,501,101	951,745	7,403,412	887,710	5,519,167	631,904	1,282,645
\$250,000 under \$500,000	548,307	10,191,285	1,374,855	18,575,264	1,300,818	14,181,002	595,548	1,745,622
\$500,000 under \$1,000,000	240,177	7,600,674	442,291	13,826,318	422,615	10,537,883	156,539	1,219,824
\$1,000,000 under \$1,500,000	70,745	3,618,597	110,544	7,289,100	106,278	5,697,054	50,557	630,345
\$1,500,000 under \$2,000,000	31,063	2,102,429	46,058	4,483,630	44,394	3,547,665	23,038	423,805
\$2,000,000 under \$5,000,000	48,716	5,075,945	66,699	12,831,954	64,280	10,207,362	35,001	1,123,013
\$5,000,000 under \$10,000,000	13,157	2,696,925	16,506	8,835,758	15,920	7,171,187	9,462	665,221
\$10,000,000 or more	9,142	4,446,554	10,885	33,542,051	10,567	29,132,626	6,412	1,693,773
Taxable returns, total	4,944,970	63,572,937	21,654,626	160,669,080	19,420,465	121,160,446	19,047,698	24,471,233
Nontaxable returns, total	1,158,212	11,590,431	6,353,001	22,870,188	5,629,005	15,322,952	2,780,889	2,983,335

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions	
			Net income		Net loss			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
All returns, total	439,196	8,795,589	17,009,148	322,775,121	5,496,549	55,509,536	1,155,754	601,335
No adjusted gross income	2,848	63,294	288,851	4,354,737	452,833	15,297,436	11,660	3,191
\$1 under \$5,000	10,085	36,215	1,241,019	3,384,642	115,880	802,367	68,579	20,271
\$5,000 under \$10,000	24,080	159,661	2,063,109	14,359,358	201,005	1,750,955	46,846	23,582
\$10,000 under \$15,000	35,351	327,206	2,148,074	21,619,990	222,072	1,693,401	53,769	29,556
\$15,000 under \$20,000	34,456	335,693	1,342,037	15,750,493	312,903	2,453,819	35,371	9,619
\$20,000 under \$25,000	32,266	277,019	913,710	11,768,896	302,267	2,220,449	42,407	22,571
\$25,000 under \$30,000	30,135	390,249	732,458	9,874,381	308,765	2,217,159	27,319	12,879
\$30,000 under \$40,000	73,905	972,637	1,235,318	18,006,125	536,964	4,071,080	79,452	16,135
\$40,000 under \$50,000	51,428	688,284	1,008,215	15,513,184	456,365	3,158,194	98,522	44,309
\$50,000 under \$75,000	** 115,493	** 2,976,496	1,929,953	31,525,276	901,576	5,926,556	182,440	54,970
\$75,000 under \$100,000	**	**	1,398,340	27,154,779	586,972	3,346,480	173,517	138,511
\$100,000 under \$200,000	22,776	1,507,292	1,911,825	61,109,586	830,939	5,897,725	252,220	149,106
\$200,000 under \$250,000	2,790	391,399	266,722	17,703,870	98,308	1,163,114	32,477	19,259
\$250,000 under \$500,000	2,737	352,681	374,297	34,759,113	115,461	1,885,752	40,914	34,450
\$500,000 under \$1,000,000	486	129,886	105,684	17,447,161	34,281	993,629	8,040	13,392
\$1,000,000 under \$1,500,000	178	64,282	24,005	5,671,846	8,383	471,565	1,013	1,649
\$1,500,000 under \$2,000,000	* 66	* 32,186	8,565	2,612,127	3,275	261,521	530	1,405
\$2,000,000 under \$5,000,000	92	41,050	12,239	5,261,701	5,563	660,622	585	5,539
\$5,000,000 under \$10,000,000	14	7,703	2,931	2,082,912	1,518	332,512	68	435
\$10,000,000 or more	12	42,356	1,796	2,814,942	1,217	905,200	25	507
Taxable returns, total	297,096	7,241,374	7,888,787	227,472,586	3,408,982	26,365,478	925,444	492,153
Nontaxable returns, total	142,100	1,554,215	9,120,361	95,302,535	2,087,567	29,144,058	230,310	109,182

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Taxable net gain		Taxable net loss		Net short-term capital gain		Net short-term capital loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	7,353,062	393,628,206	12,806,473	29,819,583	4,491,611	47,303,302	6,269,740	258,095,809
No adjusted gross income	153,124	13,418,750	817,712	2,108,404	127,287	1,792,451	439,246	29,641,250
\$1 under \$5,000	241,669	641,098	587,666	1,273,406	151,498	295,373	276,376	4,040,850
\$5,000 under \$10,000	236,641	863,989	499,328	1,140,675	135,412	216,797	227,596	4,678,285
\$10,000 under \$15,000	240,919	901,901	492,055	1,118,351	120,435	284,219	211,337	4,759,771
\$15,000 under \$20,000	242,420	961,281	458,867	1,024,794	141,515	373,941	177,268	4,589,383
\$20,000 under \$25,000	218,883	865,480	413,688	920,466	117,586	214,429	168,457	4,252,240
\$25,000 under \$30,000	234,791	1,120,135	402,888	926,195	129,881	304,602	174,139	4,109,292
\$30,000 under \$40,000	437,048	2,404,163	723,054	1,640,340	228,242	591,029	300,151	8,783,678
\$40,000 under \$50,000	451,095	2,527,902	752,619	1,659,545	239,279	681,292	313,376	7,522,125
\$50,000 under \$75,000	1,080,944	7,379,530	1,785,617	4,032,818	619,863	1,653,012	775,793	18,324,859
\$75,000 under \$100,000	964,482	9,598,666	1,516,340	3,428,357	582,352	2,128,206	708,448	18,763,371
\$100,000 under \$200,000	1,753,514	26,763,667	2,723,435	6,310,700	1,110,816	5,033,263	1,399,431	43,295,994
\$200,000 under \$250,000	311,099	9,548,707	493,372	1,205,581	224,026	1,537,853	277,439	13,762,383
\$250,000 under \$500,000	485,931	31,141,528	757,939	1,972,842	344,239	4,245,773	503,114	29,211,001
\$500,000 under \$1,000,000	176,933	29,561,482	253,419	693,532	131,616	3,723,797	194,286	21,012,161
\$1,000,000 under \$1,500,000	50,105	18,487,902	60,462	169,413	35,860	1,816,188	53,667	9,097,679
\$1,500,000 under \$2,000,000	21,468	12,460,394	24,907	70,318	15,790	1,302,656	22,586	5,362,778
\$2,000,000 under \$5,000,000	34,687	41,218,428	32,722	93,818	24,416	4,069,557	33,425	11,618,776
\$5,000,000 under \$10,000,000	9,769	30,397,649	6,949	20,107	6,559	2,787,737	8,350	5,531,614
\$10,000,000 or more	7,541	153,365,554	3,437	9,924	4,938	14,251,126	5,255	9,738,319
Taxable returns, total	5,730,189	367,425,968	9,293,777	21,406,205	3,579,363	42,991,457	4,556,230	185,072,310
Nontaxable returns, total	1,622,873	26,202,238	3,512,697	8,413,378	912,248	4,311,844	1,713,510	73,023,498

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Short-term loss carryover		Net short-term gain from sales of capital assets		Net short-term loss from sales of capital assets		Net short-term gain from other forms (2119, 4797, etc.)	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
All returns, total	3,714,527	240,378,369	5,210,033	39,418,106	3,365,228	32,070,518	425,217	6,092,556
No adjusted gross income	349,168	26,820,383	193,243	2,030,018	157,168	3,392,756	14,609	199,246
\$1 under \$5,000	204,398	3,755,162	184,102	400,562	113,386	427,094	14,936	17,722
\$5,000 under \$10,000	162,442	4,396,671	161,721	392,612	92,079	446,670	3,006	2,194
\$10,000 under \$15,000	119,164	4,205,940	151,251	408,680	105,811	676,468	8,797	6,120
\$15,000 under \$20,000	108,544	3,464,962	157,509	475,025	90,774	1,262,793	5,231	3,799
\$20,000 under \$25,000	87,056	3,726,513	140,751	293,415	93,748	541,565	2,636	4,101
\$25,000 under \$30,000	105,655	3,599,626	139,072	431,169	90,105	591,395	12,172	20,679
\$30,000 under \$40,000	167,031	6,754,968	259,259	808,908	156,679	2,237,317	14,832	28,675
\$40,000 under \$50,000	162,346	6,602,216	254,959	832,398	184,174	1,051,682	14,302	20,945
\$50,000 under \$75,000	392,157	16,681,190	703,810	2,141,387	452,894	2,276,966	35,791	45,058
\$75,000 under \$100,000	364,764	17,338,242	639,418	2,679,648	425,524	2,241,464	48,280	102,724
\$100,000 under \$200,000	769,115	40,815,840	1,243,766	7,002,216	821,545	5,105,576	101,174	213,351
\$200,000 under \$250,000	157,333	12,332,426	263,961	2,065,157	163,835	2,162,782	25,469	74,038
\$250,000 under \$500,000	324,673	28,245,648	431,079	5,511,785	263,381	3,228,489	54,893	319,646
\$500,000 under \$1,000,000	142,324	20,835,831	173,818	4,210,830	94,721	2,044,163	32,683	421,170
\$1,000,000 under \$1,500,000	41,565	9,249,062	47,447	1,828,301	25,038	748,545	11,778	249,545
\$1,500,000 under \$2,000,000	18,070	5,193,107	20,637	1,088,101	10,537	640,505	6,101	196,536
\$2,000,000 under \$5,000,000	27,342	11,551,911	31,063	2,689,984	16,486	1,196,540	11,640	699,503
\$5,000,000 under \$10,000,000	6,986	5,507,341	7,920	1,310,661	4,256	583,792	3,805	447,922
\$10,000,000 or more	4,393	9,301,332	5,247	2,817,249	3,089	1,213,954	3,083	3,019,581
Taxable returns, total	2,504,189	174,817,349	4,059,177	33,366,734	2,637,626	22,351,396	348,563	5,748,331
Nontaxable returns, total	1,210,338	65,561,020	1,150,857	6,051,372	727,602	9,719,122	76,654	344,225

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net short-term loss from other forms (4684, 6781, and 8824)		Net short-term partnership/ S corporation gain		Net short-term partnership/ S corporation loss		Net long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	238,675	1,648,333	717,805	23,255,993	432,810	5,461,943	6,666,431	378,693,853
No adjusted gross income	10,954	204,511	30,983	1,370,610	18,712	1,031,022	169,470	14,392,366
\$1 under \$5,000	9,077	3,941	15,756	41,627	13,282	19,191	226,169	602,633
\$5,000 under \$10,000	3,665	5,155	11,362	9,030	7,642	16,829	212,946	941,275
\$10,000 under \$15,000	7,471	6,082	11,375	13,316	7,644	15,179	216,376	1,005,586
\$15,000 under \$20,000	3,223	3,015	13,073	44,439	10,349	7,934	208,143	811,950
\$20,000 under \$25,000	1,123	8,787	10,230	45,082	11,406	103,544	191,195	940,357
\$25,000 under \$30,000	8,528	64,207	15,400	22,092	16,343	23,403	205,224	1,139,147
\$30,000 under \$40,000	6,395	61,125	24,867	86,084	11,479	62,907	393,635	2,307,441
\$40,000 under \$50,000	9,589	14,811	25,002	92,543	20,120	118,009	394,469	2,195,381
\$50,000 under \$75,000	23,878	24,400	75,288	254,717	47,245	130,454	955,198	7,056,615
\$75,000 under \$100,000	21,133	42,070	70,900	342,665	40,722	138,426	841,855	8,977,762
\$100,000 under \$200,000	50,284	98,272	148,210	926,961	87,244	385,571	1,577,455	25,971,808
\$200,000 under \$250,000	10,736	30,639	39,253	356,767	21,626	194,644	291,874	9,364,565
\$250,000 under \$500,000	25,661	75,627	97,834	1,197,185	56,120	444,080	475,824	30,418,527
\$500,000 under \$1,000,000	21,807	110,792	57,477	1,551,727	33,003	481,305	178,271	29,280,374
\$1,000,000 under \$1,500,000	7,678	53,224	24,504	922,967	11,356	231,472	51,646	18,367,437
\$1,500,000 under \$2,000,000	4,416	61,731	11,937	703,271	5,278	152,687	22,428	12,106,969
\$2,000,000 under \$5,000,000	7,758	154,214	21,468	2,480,673	8,849	516,715	36,307	39,932,305
\$5,000,000 under \$10,000,000	2,759	124,035	7,134	2,049,342	2,549	336,633	10,197	29,251,434
\$10,000,000 or more	2,541	501,695	5,751	10,744,896	1,840	1,051,938	7,747	143,629,924
Taxable returns, total	188,106	1,278,307	587,360	21,144,690	335,587	3,893,556	5,143,939	350,733,992
Nontaxable returns, total	50,569	370,025	130,445	2,111,303	97,222	1,568,387	1,522,492	27,959,861

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term capital loss		Net long-term gain from sales of capital assets		Net long-term loss from sales of capital assets		Long-term loss carryover	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	11,213,616	438,279,624	6,327,546	199,367,025	5,788,203	83,364,084	8,269,543	406,537,024
No adjusted gross income	717,614	46,727,525	190,419	6,877,760	308,651	7,798,018	572,789	41,684,545
\$1 under \$5,000	527,625	10,528,430	254,865	646,144	239,291	2,224,955	419,605	8,651,480
\$5,000 under \$10,000	443,200	12,920,102	204,562	890,908	198,858	3,637,746	338,983	9,502,354
\$10,000 under \$15,000	443,865	10,906,782	198,269	1,063,263	212,790	1,734,645	329,332	9,566,877
\$15,000 under \$20,000	407,994	10,608,002	192,481	802,572	218,590	1,789,602	269,045	9,203,287
\$20,000 under \$25,000	346,523	8,031,796	176,183	863,955	183,308	1,321,165	242,812	7,070,245
\$25,000 under \$30,000	353,777	8,705,271	166,954	914,652	181,480	1,565,033	243,531	7,431,476
\$30,000 under \$40,000	635,281	15,593,370	362,122	1,968,320	314,008	2,790,524	439,657	13,511,484
\$40,000 under \$50,000	661,775	18,002,844	368,555	2,136,377	331,168	3,983,934	452,719	15,005,100
\$50,000 under \$75,000	1,561,754	42,160,668	872,048	6,002,654	856,235	8,309,771	1,058,451	36,027,292
\$75,000 under \$100,000	1,301,125	36,127,680	769,987	7,675,109	712,740	6,996,650	901,942	31,687,877
\$100,000 under \$200,000	2,360,700	78,714,085	1,492,161	20,232,883	1,275,939	13,628,427	1,697,756	71,348,365
\$200,000 under \$250,000	434,596	20,724,934	286,334	6,467,387	227,648	4,130,235	356,856	19,429,576
\$250,000 under \$500,000	669,723	45,066,186	481,443	19,955,246	341,797	7,600,039	585,035	43,848,352
\$500,000 under \$1,000,000	231,712	29,084,394	183,469	18,006,680	121,001	5,498,057	225,185	29,400,305
\$1,000,000 under \$1,500,000	55,031	11,438,981	53,274	10,639,673	28,974	1,890,149	60,154	12,417,673
\$1,500,000 under \$2,000,000	22,320	6,246,458	22,832	6,458,630	12,022	1,252,654	25,207	7,013,453
\$2,000,000 under \$5,000,000	29,631	13,000,929	35,423	19,430,665	17,040	2,625,550	36,277	15,232,224
\$5,000,000 under \$10,000,000	6,237	5,890,321	9,445	12,744,857	4,118	1,469,649	8,789	7,251,818
\$10,000,000 or more	3,131	7,800,867	6,722	55,589,288	2,545	3,117,279	5,420	11,253,242
Taxable returns, total	8,125,839	308,817,703	4,869,266	181,066,032	4,333,083	58,755,387	5,883,068	294,043,614
Nontaxable returns, total	3,087,777	129,461,921	1,458,280	18,300,993	1,455,120	24,608,697	2,386,475	112,493,411

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Sales of capital assets reported on Form 1040, Schedule D—continued							
	Net long-term gain from other forms (2119, 4797, etc.)		Net long-term loss from other forms (4684, 6781, and 8824)		Net long-term partnership/ S corporation gain		Net long-term partnership/ S corporation loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
All returns, total	1,901,094	120,352,905	219,474	2,278,619	1,242,232	121,131,282	689,448	13,926,145
No adjusted gross income	93,962	7,703,652	9,532	272,395	43,694	5,483,948	36,117	2,775,986
\$1 under \$5,000	34,685	389,742	9,069	5,869	27,695	53,443	16,805	182,747
\$5,000 under \$10,000	39,441	212,070	3,224	33,233	23,512	171,375	22,825	135,446
\$10,000 under \$15,000	54,330	339,340	7,470	4,519	20,044	87,044	13,716	157,684
\$15,000 under \$20,000	53,503	379,389	2,213	3,318	22,561	70,682	15,875	118,925
\$20,000 under \$25,000	43,508	402,906	1,073	9,560	19,653	93,442	13,218	114,032
\$25,000 under \$30,000	65,451	423,803	8,486	81,026	35,099	219,138	20,055	143,293
\$30,000 under \$40,000	107,670	1,156,882	6,433	84,320	37,995	154,258	26,441	338,572
\$40,000 under \$50,000	96,129	1,031,109	8,100	21,690	43,824	233,623	34,251	367,186
\$50,000 under \$75,000	242,673	2,745,203	23,709	36,280	139,310	733,160	87,597	640,624
\$75,000 under \$100,000	230,827	3,247,374	20,714	60,565	130,866	864,732	69,228	707,454
\$100,000 under \$200,000	407,578	9,625,144	47,730	138,972	281,583	3,270,727	157,538	1,930,815
\$200,000 under \$250,000	94,399	4,424,179	9,704	38,769	70,091	1,612,516	36,527	568,035
\$250,000 under \$500,000	171,807	12,238,956	22,979	104,389	161,044	5,283,817	70,627	1,261,790
\$500,000 under \$1,000,000	87,208	10,255,029	18,910	150,734	90,609	7,458,771	37,695	935,077
\$1,000,000 under \$1,500,000	28,648	6,087,005	6,392	68,693	33,392	4,953,801	13,316	565,627
\$1,500,000 under \$2,000,000	13,703	4,137,485	3,637	84,044	16,538	3,811,404	5,542	310,856
\$2,000,000 under \$5,000,000	23,168	11,727,136	6,149	231,426	28,513	14,420,388	8,508	805,257
\$5,000,000 under \$10,000,000	6,996	7,814,264	2,068	161,441	9,098	12,059,537	2,145	509,584
\$10,000,000 or more	5,411	36,012,236	1,882	687,376	7,113	60,095,476	1,424	1,357,154
Taxable returns, total	1,419,682	106,691,070	170,770	1,753,788	1,000,390	112,825,790	538,016	8,929,701
Nontaxable returns, total	481,412	13,661,834	48,705	524,830	241,842	8,305,492	151,431	4,996,443

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Schedule D capital gain distributions		Sales of property other than capital assets				Taxable IRA distributions	
	Number of returns	Amount	Net gain		Net loss		Number of returns	Amount
			Number of returns	Amount	Number of returns	Amount		
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
All returns, total	5,411,425	5,668,861	795,187	15,718,706	1,181,965	33,794,746	12,517,280	194,332,950
No adjusted gross income	170,033	130,426	63,095	1,707,166	160,121	19,823,224	158,658	3,025,850
\$1 under \$5,000	182,176	49,924	18,066	237,811	25,956	313,301	324,541	864,200
\$5,000 under \$10,000	155,996	55,599	19,962	113,445	31,829	633,644	590,706	2,400,971
\$10,000 under \$15,000	168,934	72,881	32,129	144,739	28,774	434,970	793,340	4,113,593
\$15,000 under \$20,000	137,488	66,437	23,601	146,502	35,039	379,039	748,403	4,932,438
\$20,000 under \$25,000	150,354	63,260	21,476	96,190	28,823	319,475	656,224	4,771,287
\$25,000 under \$30,000	144,664	97,109	22,973	155,523	37,871	361,690	605,369	4,917,287
\$30,000 under \$40,000	272,165	159,509	44,993	261,488	70,106	990,273	1,125,309	10,342,667
\$40,000 under \$50,000	285,447	169,338	40,304	231,695	60,925	855,477	994,423	10,562,431
\$50,000 under \$75,000	754,735	428,896	117,493	878,366	126,431	1,645,263	2,217,432	27,809,102
\$75,000 under \$100,000	638,547	515,414	83,723	842,462	107,624	940,134	1,677,993	29,417,289
\$100,000 under \$200,000	1,283,258	1,175,549	138,080	1,748,219	206,136	2,014,664	1,986,980	51,764,535
\$200,000 under \$250,000	255,571	302,164	35,004	589,624	40,891	506,386	242,894	9,940,496
\$250,000 under \$500,000	475,277	688,891	60,399	919,437	104,564	1,220,036	284,288	16,102,841
\$500,000 under \$1,000,000	199,014	459,674	36,717	892,822	61,518	884,775	73,274	5,788,407
\$1,000,000 under \$1,500,000	57,930	190,121	12,029	420,863	21,456	439,604	17,093	2,151,302
\$1,500,000 under \$2,000,000	25,077	113,998	6,535	287,368	9,837	236,836	7,113	1,269,891
\$2,000,000 under \$5,000,000	38,127	247,644	11,457	900,185	16,196	615,340	9,521	2,405,051
\$5,000,000 under \$10,000,000	9,917	134,917	3,777	710,365	4,548	325,494	2,282	834,426
\$10,000,000 or more	6,715	547,108	3,373	4,434,435	3,320	855,119	1,438	918,887
Taxable returns, total	4,269,202	4,815,859	550,028	12,687,049	771,071	9,498,871	9,510,697	171,835,305
Nontaxable returns, total	1,142,223	853,002	245,159	3,031,657	410,894	24,295,875	3,006,583	22,497,644

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Pensions and annuities				Rent			
					Net income		Net loss (includes nondeductible loss)	
	Total [1]		Taxable					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	28,889,557	881,195,991	26,596,737	558,540,932	4,253,506	63,040,671	5,747,164	66,716,151
No adjusted gross income	308,017	8,122,986	247,541	3,019,087	138,237	2,559,585	363,446	9,003,278
\$1 under \$5,000	804,209	6,124,684	738,537	2,396,204	111,511	312,628	112,649	975,243
\$5,000 under \$10,000	1,302,697	11,798,748	1,243,658	6,729,016	173,728	766,644	147,590	1,398,876
\$10,000 under \$15,000	1,935,511	21,180,000	1,869,232	15,598,117	218,087	1,235,310	167,356	1,391,105
\$15,000 under \$20,000	1,839,185	24,550,737	1,771,641	18,844,917	195,036	1,463,317	218,053	1,666,137
\$20,000 under \$25,000	1,640,450	25,918,011	1,549,691	18,688,102	185,730	1,241,115	217,492	1,860,761
\$25,000 under \$30,000	1,557,149	25,995,433	1,470,731	20,349,829	169,166	1,378,542	186,749	1,704,335
\$30,000 under \$40,000	2,733,070	54,616,439	2,603,186	41,269,621	285,898	2,363,967	404,830	3,591,256
\$40,000 under \$50,000	2,430,704	58,582,827	2,267,660	42,725,316	305,519	2,467,677	401,789	3,804,995
\$50,000 under \$75,000	5,060,454	146,282,258	4,714,821	106,601,449	653,819	6,399,914	968,370	8,480,131
\$75,000 under \$100,000	3,632,049	133,337,254	3,291,259	90,747,858	527,027	5,780,108	746,039	6,784,642
\$100,000 under \$200,000	4,428,003	236,526,658	3,883,185	143,251,212	845,211	14,073,227	1,201,557	13,340,529
\$200,000 under \$250,000	468,253	37,789,027	383,516	18,386,893	122,594	3,240,928	206,262	3,121,734
\$250,000 under \$500,000	548,859	54,992,854	420,299	21,047,943	205,636	7,651,357	276,713	5,298,333
\$500,000 under \$1,000,000	130,185	18,353,712	92,547	5,085,121	73,782	5,181,331	83,073	2,122,838
\$1,000,000 under \$1,500,000	32,227	6,135,688	22,322	1,480,942	18,399	1,825,330	20,523	748,748
\$1,500,000 under \$2,000,000	12,871	2,779,064	9,027	619,822	7,804	966,354	8,139	354,691
\$2,000,000 under \$5,000,000	18,300	5,037,053	12,692	1,047,347	11,588	2,083,170	11,748	625,037
\$5,000,000 under \$10,000,000	4,414	1,517,008	3,131	362,391	2,950	706,433	2,873	195,867
\$10,000,000 or more	2,949	1,555,550	2,060	289,748	1,785	1,343,734	1,913	247,615
Taxable returns, total	21,919,546	789,182,190	20,121,343	505,770,422	3,091,392	53,531,016	4,079,736	44,409,125
Nontaxable returns, total	6,970,011	92,013,801	6,475,394	52,770,510	1,162,114	9,509,655	1,667,428	22,307,026

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Royalty				Farm rental			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)
All returns, total	1,684,859	18,882,958	52,663	290,994	429,934	4,776,434	112,126	634,445
No adjusted gross income	61,043	603,806	2,400	48,279	10,085	113,848	11,884	129,687
\$1 under \$5,000	44,739	28,803	* 296	* 577	10,804	34,382	* 5,579	* 29,766
\$5,000 under \$10,000	47,229	100,424	* 1,928	* 209	15,991	61,569	* 3,045	* 29,286
\$10,000 under \$15,000	76,207	178,560	* 36	* 9	21,553	75,543	* 5,330	* 28,322
\$15,000 under \$20,000	59,917	105,002	* 2,093	* 9,558	26,665	132,218	11,012	23,696
\$20,000 under \$25,000	50,860	163,482	* 2,349	* 5,353	21,988	138,444	* 2,354	* 17,670
\$25,000 under \$30,000	60,803	272,595	* 2,352	* 4,555	22,142	152,091	6,499	16,432
\$30,000 under \$40,000	95,044	346,150	2,311	21,814	28,523	230,811	** 15,378	** 61,679
\$40,000 under \$50,000	112,619	424,609	3,186	1,487	24,755	242,955	**	**
\$50,000 under \$75,000	217,005	1,049,359	2,116	5,154	74,035	785,677	18,304	70,041
\$75,000 under \$100,000	212,415	1,103,584	4,984	22,711	68,233	661,487	10,723	39,229
\$100,000 under \$200,000	371,273	3,254,223	16,938	52,482	77,162	1,231,993	15,101	126,752
\$200,000 under \$250,000	60,228	899,827	1,068	3,963	7,320	167,740	1,839	5,357
\$250,000 under \$500,000	108,142	3,014,346	5,345	24,765	13,564	450,586	3,468	31,939
\$500,000 under \$1,000,000	53,821	2,141,821	2,120	31,329	4,696	195,601	912	7,338
\$1,000,000 under \$1,500,000	17,749	1,033,421	847	4,829	1,021	32,819	250	3,696
\$1,500,000 under \$2,000,000	8,818	594,766	571	3,381	476	13,621	200	2,824
\$2,000,000 under \$5,000,000	16,575	1,472,609	1,002	14,553	668	31,718	157	5,443
\$5,000,000 under \$10,000,000	5,567	676,088	356	6,301	172	12,455	61	2,691
\$10,000,000 or more	4,803	1,419,484	365	29,685	81	10,876	31	2,596
Taxable returns, total	1,318,791	17,348,551	39,691	193,703	328,015	4,217,630	74,974	369,147
Nontaxable returns, total	366,067	1,534,408	12,971	97,292	101,920	558,804	37,152	265,298

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)
All returns, total	5,759,833	84,637,766	4,967,114	53,068,939	5,138,219	525,538,018	2,872,264	131,064,669
No adjusted gross income	173,761	2,916,944	367,932	9,621,556	99,421	4,793,889	369,112	65,633,378
\$1 under \$5,000	157,027	347,756	110,976	850,751	73,504	413,840	74,885	991,914
\$5,000 under \$10,000	221,768	903,586	139,636	1,207,825	116,836	864,744	82,794	1,278,529
\$10,000 under \$15,000	298,899	1,475,027	160,232	1,418,712	113,418	1,126,808	81,376	1,007,567
\$15,000 under \$20,000	268,167	1,667,651	213,695	1,697,185	129,305	1,393,919	88,322	1,129,884
\$20,000 under \$25,000	245,165	1,529,497	209,629	1,805,306	126,423	1,082,957	84,121	984,434
\$25,000 under \$30,000	236,835	1,759,728	183,848	1,575,406	127,762	1,588,341	74,196	862,924
\$30,000 under \$40,000	379,035	2,866,747	392,545	3,527,557	247,820	3,476,335	149,615	2,055,024
\$40,000 under \$50,000	413,384	3,064,397	389,906	3,572,377	255,288	4,267,452	164,549	2,175,818
\$50,000 under \$75,000	864,152	8,029,382	946,545	7,937,597	652,276	13,016,587	393,627	5,125,157
\$75,000 under \$100,000	734,084	7,421,190	724,294	6,511,462	612,728	16,305,363	333,000	4,050,035
\$100,000 under \$200,000	1,137,710	18,087,380	906,989	7,887,870	1,295,144	52,694,667	575,890	8,376,395
\$200,000 under \$250,000	158,964	4,179,694	62,718	1,060,878	296,719	22,505,213	103,916	2,400,434
\$250,000 under \$500,000	276,064	10,902,533	94,364	2,093,155	575,346	78,502,312	180,677	6,001,626
\$500,000 under \$1,000,000	113,236	7,389,133	37,669	1,003,451	255,361	78,992,067	67,234	4,857,761
\$1,000,000 under \$1,500,000	30,921	2,862,660	10,669	419,225	70,690	41,588,681	18,558	2,286,273
\$1,500,000 under \$2,000,000	14,309	1,557,372	4,736	213,335	30,091	26,834,583	8,476	1,403,126
\$2,000,000 under \$5,000,000	23,846	3,549,290	7,338	365,449	42,883	64,399,133	14,330	4,493,986
\$5,000,000 under \$10,000,000	7,134	1,375,112	1,971	124,238	10,414	33,068,730	4,257	2,871,705
\$10,000,000 or more	5,371	2,752,688	1,421	175,605	6,788	78,622,396	3,328	13,078,700
Taxable returns, total	4,255,760	73,678,138	3,324,337	30,692,443	4,176,992	505,338,219	1,823,049	52,419,900
Nontaxable returns, total	1,504,073	10,959,628	1,642,777	22,376,497	961,227	20,199,799	1,049,214	78,644,769

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Estate and trust				Farm			
	Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)
All returns, total	590,100	22,218,142	48,631	2,525,833	582,602	12,252,258	1,326,639	23,984,536
No adjusted gross income	14,659	469,362	5,020	1,203,741	32,770	597,550	116,756	4,831,532
\$1 under \$5,000	22,073	28,731	* 998	* 545	31,711	74,601	41,887	451,256
\$5,000 under \$10,000	18,173	35,561	* 1,044	* 29,205	28,636	167,143	50,775	582,056
\$10,000 under \$15,000	16,894	93,957	* 982	* 738	27,635	223,927	55,185	814,152
\$15,000 under \$20,000	12,645	42,099	* 9	* 66	21,446	166,343	59,859	910,048
\$20,000 under \$25,000	13,610	129,950	* 1,001	* 10	20,141	371,520	55,480	602,004
\$25,000 under \$30,000	22,845	138,228	* 1,083	* 4,509	22,484	287,403	64,539	856,058
\$30,000 under \$40,000	33,576	229,571	* 1,446	* 25,545	52,161	624,051	116,164	1,230,376
\$40,000 under \$50,000	22,838	150,321	859	2,270	49,800	742,814	103,307	1,645,283
\$50,000 under \$75,000	98,493	1,054,155	7,117	43,757	107,570	1,682,458	218,378	2,975,222
\$75,000 under \$100,000	83,888	1,131,409	5,965	39,474	68,863	1,715,594	155,482	2,188,162
\$100,000 under \$200,000	123,861	2,815,350	8,917	62,769	89,159	3,224,226	210,929	3,379,324
\$200,000 under \$250,000	31,235	1,058,401	2,995	56,464	8,847	568,205	25,461	684,757
\$250,000 under \$500,000	40,247	2,322,927	4,761	69,955	14,468	1,020,289	33,410	1,135,486
\$500,000 under \$1,000,000	19,176	2,360,716	2,554	113,447	4,645	435,946	11,762	608,523
\$1,000,000 under \$1,500,000	5,870	1,229,436	1,017	64,737	912	130,423	3,063	242,014
\$1,500,000 under \$2,000,000	2,752	674,036	545	30,894	473	64,645	1,186	157,599
\$2,000,000 under \$5,000,000	4,545	2,027,642	1,248	236,545	630	95,538	2,083	333,680
\$5,000,000 under \$10,000,000	1,472	1,494,539	491	89,745	157	31,274	522	150,662
\$10,000,000 or more	1,247	4,731,751	581	451,416	93	28,310	410	206,342
Taxable returns, total	471,599	21,209,019	35,247	1,204,282	358,553	9,492,302	844,189	13,501,883
Nontaxable returns, total	118,501	1,009,123	13,384	1,321,550	224,049	2,759,956	482,450	10,482,653

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Unemployment compensation		Social security benefits				Foreign earned income exclusion	
			Total [1]		Taxable			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)
All returns, total	14,936,508	120,249,961	25,422,847	477,855,868	16,180,397	190,745,678	415,519	25,823,350
No adjusted gross income	60,977	531,944	1,029,551	16,910,268	6,480	49,107	119,017	5,869,884
\$1 under \$5,000	283,667	860,552	1,810,227	28,419,393	18,753	77,994	71,239	3,752,760
\$5,000 under \$10,000	1,038,333	5,086,981	2,075,716	33,055,183	26,874	148,707	18,101	1,032,311
\$10,000 under \$15,000	1,679,198	11,050,319	2,465,739	41,694,835	77,765	216,976	21,778	1,201,668
\$15,000 under \$20,000	1,741,532	14,125,683	2,103,013	36,039,393	642,255	747,213	17,788	922,773
\$20,000 under \$25,000	1,549,700	14,907,030	1,589,542	28,547,882	1,177,771	2,115,002	13,031	753,097
\$25,000 under \$30,000	1,184,837	11,005,789	1,411,922	26,273,156	1,301,418	4,019,543	8,356	593,931
\$30,000 under \$40,000	1,682,466	14,593,035	2,195,495	41,617,738	2,191,999	11,961,523	17,416	1,340,416
\$40,000 under \$50,000	1,174,529	9,759,213	1,746,101	32,276,602	1,745,104	15,989,528	14,642	983,999
\$50,000 under \$75,000	2,123,705	17,732,513	3,650,118	68,835,221	3,646,759	50,378,508	22,895	1,783,156
\$75,000 under \$100,000	1,223,715	10,060,433	2,339,325	50,470,521	2,339,322	42,444,241	16,005	1,290,455
\$100,000 under \$200,000	1,034,478	8,996,852	2,333,276	55,294,149	2,333,261	46,962,205	34,655	2,849,614
\$200,000 under \$250,000	73,001	698,842	246,396	6,574,894	246,383	5,574,431	7,717	549,051
\$250,000 under \$500,000	72,603	684,699	295,195	7,997,846	295,040	6,789,466	19,237	1,695,816
\$500,000 under \$1,000,000	10,596	116,123	83,500	2,405,077	83,493	2,044,233	9,143	812,214
\$1,000,000 under \$1,500,000	1,741	23,242	21,068	622,775	21,065	529,330	1,973	166,487
\$1,500,000 under \$2,000,000	671	7,975	8,894	271,354	8,893	230,530	834	75,862
\$2,000,000 under \$5,000,000	616	7,341	12,634	384,512	12,630	326,832	1,230	108,826
\$5,000,000 under \$10,000,000	110	1,018	3,183	100,342	3,183	85,291	298	26,628
\$10,000,000 or more	33	378	1,951	64,728	1,951	55,019	165	14,402
Taxable returns, total	8,618,132	74,490,608	15,585,160	305,480,564	14,131,654	181,154,286	140,753	10,264,828
Nontaxable returns, total	6,318,376	45,759,353	9,837,687	172,375,304	2,048,743	9,591,392	274,766	15,558,522

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Other income [2]				Net operating loss		Gambling earnings	
	Net income		Net loss					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(113)	(114)	(115)	(116)	(117)	(118)	(119)	(120)
All returns, total	6,377,083	47,106,774	289,290	12,477,441	1,147,033	144,553,116	1,841,697	25,187,996
No adjusted gross income	114,589	3,101,692	62,206	7,790,554	643,223	130,293,783	19,101	246,896
\$1 under \$5,000	355,799	678,812	12,923	236,160	93,010	1,065,117	42,570	74,820
\$5,000 under \$10,000	347,329	1,140,993	8,937	71,153	74,859	901,955	66,900	264,648
\$10,000 under \$15,000	342,664	1,089,882	8,092	139,960	55,758	696,247	88,737	326,690
\$15,000 under \$20,000	324,546	1,090,940	8,621	178,545	42,856	559,440	98,160	302,287
\$20,000 under \$25,000	300,766	1,110,200	8,353	144,989	29,732	284,712	75,264	294,422
\$25,000 under \$30,000	269,581	971,742	9,546	21,959	19,392	313,774	94,736	434,884
\$30,000 under \$40,000	517,573	1,919,143	19,150	130,757	39,916	679,726	177,329	943,606
\$40,000 under \$50,000	442,588	1,456,128	13,029	112,281	24,026	549,993	166,780	1,038,293
\$50,000 under \$75,000	945,269	3,642,656	24,300	308,175	44,317	1,004,246	367,573	2,423,392
\$75,000 under \$100,000	702,185	2,782,453	25,809	285,058	24,155	828,137	211,987	1,536,848
\$100,000 under \$200,000	1,106,693	7,375,362	46,619	1,281,709	30,293	1,245,012	316,941	3,692,496
\$200,000 under \$250,000	171,575	2,172,178	6,079	89,769	4,817	362,247	35,363	1,036,719
\$250,000 under \$500,000	257,686	4,462,820	19,155	560,510	11,933	1,151,187	55,399	3,618,803
\$500,000 under \$1,000,000	103,726	3,413,830	10,285	463,499	4,411	828,568	15,921	2,433,046
\$1,000,000 under \$1,500,000	29,404	1,636,147	2,280	128,451	1,647	505,470	4,052	1,362,394
\$1,500,000 under \$2,000,000	12,893	866,247	1,113	86,580	671	234,342	1,659	585,798
\$2,000,000 under \$5,000,000	21,225	2,280,485	1,867	172,633	1,271	838,451	2,327	1,422,730
\$5,000,000 under \$10,000,000	6,199	1,082,248	487	64,322	405	502,393	550	854,005
\$10,000,000 or more	4,792	4,832,817	437	210,377	344	1,708,314	351	2,295,220
Taxable returns, total	4,504,661	37,383,524	164,122	3,727,012	166,489	18,523,787	1,363,357	20,903,585
Nontaxable returns, total	1,872,422	9,723,250	125,168	8,750,429	980,544	126,029,329	478,340	4,284,411

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Cancellation of debt		Taxable health savings account distributions		Statutory adjustments			
					Total		Educator expenses deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
All returns, total	634,797	10,327,231	266,188	450,790	35,260,684	119,299,058	3,614,291	915,028
No adjusted gross income	25,793	3,199,828	921	3,115	563,914	2,701,965	8,544	2,005
\$1 under \$5,000	16,641	98,749	* 2,254	* 2,037	1,421,036	1,532,070	11,329	2,224
\$5,000 under \$10,000	22,882	125,807	* 1,975	* 1,017	2,566,571	2,599,591	21,506	4,486
\$10,000 under \$15,000	29,613	208,325	* 2,967	* 530	2,766,766	3,153,296	45,258	9,679
\$15,000 under \$20,000	27,362	244,538	* 6,280	* 3,140	2,152,619	3,349,979	80,033	17,742
\$20,000 under \$25,000	35,255	187,856	15,315	7,955	1,821,798	3,193,381	76,571	17,542
\$25,000 under \$30,000	29,358	138,539	18,024	12,661	1,648,060	3,086,648	83,486	19,796
\$30,000 under \$40,000	51,044	452,938	29,238	30,940	3,089,757	6,117,321	274,084	65,359
\$40,000 under \$50,000	47,404	355,809	38,189	44,907	2,867,140	6,189,193	362,154	86,549
\$50,000 under \$75,000	127,325	988,918	46,240	54,923	5,519,628	13,271,907	802,169	198,591
\$75,000 under \$100,000	80,031	577,479	43,429	63,249	3,773,501	11,454,132	690,445	174,216
\$100,000 under \$200,000	99,272	1,860,143	44,602	188,039	5,284,928	24,146,167	1,024,668	283,137
\$200,000 under \$250,000	8,248	94,759	5,177	12,072	535,680	5,988,284	74,636	19,139
\$250,000 under \$500,000	13,429	455,928	9,146	19,831	801,761	13,904,269	49,781	12,149
\$500,000 under \$1,000,000	7,245	209,080	** 2,433	** 6,376	281,866	7,887,666	8,062	2,036
\$1,000,000 under \$1,500,000	3,859	78,015	**	**	72,860	2,841,956	915	217
\$1,500,000 under \$2,000,000	2,142	69,406	**	**	30,276	1,535,196	248	62
\$2,000,000 under \$5,000,000	4,369	149,433	**	**	43,630	2,846,295	338	82
\$5,000,000 under \$10,000,000	1,668	129,646	**	**	11,214	1,175,276	51	13
\$10,000,000 or more	1,857	702,034	**	**	7,680	2,324,465	14	3
Taxable returns, total	443,506	5,578,852	214,437	386,725	22,125,028	95,425,251	3,155,970	805,367
Nontaxable returns, total	191,292	4,748,380	51,751	64,065	13,135,656	23,873,807	458,320	109,661

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	Certain business expenses of reservists, performing artists, etc.		Health savings account deduction		Moving expenses adjustment		Deduction for one-half of self-employment tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(129)	(130)	(131)	(132)	(133)	(134)	(135)	(136)
All returns, total	131,619	472,960	1,004,561	2,912,661	1,002,314	2,674,311	17,668,446	24,174,249
No adjusted gross income	6,322	72,016	17,993	58,341	8,897	46,185	296,478	316,349
\$1 under \$5,000	* 1,999	* 5,404	2,141	7,635	* 7,389	* 19,064	1,051,919	230,067
\$5,000 under \$10,000	* 7,941	* 43,079	10,834	20,005	31,297	59,724	2,052,906	1,012,428
\$10,000 under \$15,000	* 3,997	* 6,125	15,699	17,744	42,251	99,994	2,135,783	1,529,957
\$15,000 under \$20,000	* 7,960	* 14,647	19,896	39,377	63,916	153,204	1,323,942	1,129,486
\$20,000 under \$25,000	8,710	25,793	33,258	50,674	62,951	131,926	934,373	867,692
\$25,000 under \$30,000	10,002	59,427	28,816	37,669	68,012	123,428	753,097	762,894
\$30,000 under \$40,000	11,932	47,706	73,891	139,124	135,811	277,494	1,275,737	1,436,290
\$40,000 under \$50,000	* 5,281	* 17,746	74,896	155,601	108,669	233,072	1,032,447	1,239,589
\$50,000 under \$75,000	14,589	31,386	164,418	419,702	172,943	404,302	2,014,944	2,607,309
\$75,000 under \$100,000	16,971	50,326	137,497	373,380	107,102	317,128	1,494,964	2,309,303
\$100,000 under \$200,000	** 35,724	** 99,065	257,666	821,529	149,970	505,426	2,121,588	4,704,835
\$200,000 under \$250,000	**	**	38,984	158,079	19,299	130,476	342,466	1,192,119
\$250,000 under \$500,000	**	**	81,008	368,779	19,146	125,630	536,369	2,315,446
\$500,000 under \$1,000,000	* 184	* 232	32,763	168,855	3,387	30,714	192,418	1,162,277
\$1,000,000 under \$1,500,000	0	0	7,457	38,735	718	8,744	48,888	412,434
\$1,500,000 under \$2,000,000	0	0	3,003	15,063	209	3,491	19,782	221,785
\$2,000,000 under \$5,000,000	** 7	** 9	3,390	17,624	261	3,078	28,163	384,238
\$5,000,000 under \$10,000,000	**	**	650	3,271	60	771	7,151	127,546
\$10,000,000 or more	0	0	300	1,474	25	461	5,031	212,204
Taxable returns, total	92,179	305,376	821,626	2,437,457	723,713	1,944,619	8,678,663	17,094,339
Nontaxable returns, total	39,440	167,584	182,934	475,204	278,601	729,692	8,989,783	7,079,910

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	Payments to a Keogh plan		Self-employed health insurance deduction		Penalty on early withdrawal of savings		Alimony paid	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(137)	(138)	(139)	(140)	(141)	(142)	(143)	(144)
All returns, total	909,977	18,906,400	3,830,684	23,335,953	1,102,394	356,207	596,538	10,416,420
No adjusted gross income	3,328	90,126	135,243	767,025	27,943	10,105	17,024	468,765
\$1 under \$5,000	* 1,016	* 20,740	135,583	464,665	58,290	11,235	7,659	103,354
\$5,000 under \$10,000	* 4,397	* 11,882	161,874	540,380	61,193	13,372	5,628	62,250
\$10,000 under \$15,000	8,497	62,198	172,053	669,459	82,641	19,176	10,433	66,629
\$15,000 under \$20,000	8,230	59,457	195,191	742,040	67,612	67,484	9,731	73,431
\$20,000 under \$25,000	10,257	40,963	177,520	719,302	70,948	51,768	14,048	112,966
\$25,000 under \$30,000	11,344	54,206	142,483	604,759	52,235	15,930	24,095	275,868
\$30,000 under \$40,000	22,829	136,032	282,444	1,289,078	108,669	27,788	42,746	287,072
\$40,000 under \$50,000	29,404	141,994	264,158	1,259,649	93,854	36,303	40,567	300,173
\$50,000 under \$75,000	78,327	691,356	499,102	2,593,172	162,841	31,828	113,644	1,217,870
\$75,000 under \$100,000	78,135	931,433	384,524	2,327,043	114,714	21,132	95,517	1,076,797
\$100,000 under \$200,000	275,895	4,160,816	671,480	4,940,434	151,422	33,578	130,432	2,450,900
\$200,000 under \$250,000	88,608	2,071,947	147,966	1,255,370	17,635	2,800	26,343	608,322
\$250,000 under \$500,000	177,997	5,307,847	270,421	2,806,406	24,193	7,250	37,219	1,463,541
\$500,000 under \$1,000,000	72,029	3,059,135	117,786	1,401,902	5,107	3,488	12,864	847,787
\$1,000,000 under \$1,500,000	18,756	928,455	32,820	406,118	1,352	749	3,634	336,644
\$1,500,000 under \$2,000,000	8,054	452,180	13,734	180,361	637	533	1,644	169,698
\$2,000,000 under \$5,000,000	9,546	535,343	18,964	262,460	737	843	2,343	255,915
\$5,000,000 under \$10,000,000	1,984	94,154	4,416	61,301	228	434	623	97,833
\$10,000,000 or more	1,342	56,138	2,923	45,029	141	414	343	140,604
Taxable returns, total	848,044	18,381,023	2,545,016	17,079,384	746,184	220,559	512,072	9,076,615
Nontaxable returns, total	61,934	525,376	1,285,668	6,256,570	356,210	135,648	84,466	1,339,805

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Statutory adjustments—continued							
	IRA payments		Student loan interest deduction		Tuition and fees deduction		Domestic production activities deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(145)	(146)	(147)	(148)	(149)	(150)	(151)	(152)
All returns, total	2,583,178	11,443,203	10,119,216	9,093,467	1,997,005	4,364,960	615,952	8,674,889
No adjusted gross income	10,120	47,853	90,988	90,174	108,806	373,692	13,864	284,777
\$1 under \$5,000	23,084	58,492	139,911	114,502	159,912	477,505	5,860	5,717
\$5,000 under \$10,000	30,753	74,068	282,975	215,340	180,173	480,479	12,729	60,753
\$10,000 under \$15,000	48,241	148,713	413,200	306,641	88,017	191,285	8,372	14,004
\$15,000 under \$20,000	88,235	279,542	587,837	535,874	71,747	175,623	9,207	12,927
\$20,000 under \$25,000	108,072	384,490	604,361	525,128	71,234	147,953	10,982	15,425
\$25,000 under \$30,000	120,619	374,148	638,533	556,407	58,636	116,003	12,583	15,354
\$30,000 under \$40,000	262,899	960,141	1,218,926	1,082,344	99,246	221,353	29,012	62,264
\$40,000 under \$50,000	304,805	1,235,694	1,201,780	1,171,518	121,083	212,574	24,358	52,964
\$50,000 under \$75,000	549,753	2,286,201	2,200,521	1,888,278	314,875	581,313	68,591	181,136
\$75,000 under \$100,000	391,736	1,785,944	1,300,204	1,331,904	131,533	256,250	88,095	270,179
\$100,000 under \$200,000	534,459	2,838,040	1,439,982	1,275,358	591,744	1,130,930	145,318	653,157
\$200,000 under \$250,000	34,676	289,942	0	0	0	0	32,639	237,386
\$250,000 under \$500,000	54,010	476,529	0	0	0	0	71,061	815,572
\$500,000 under \$1,000,000	14,165	133,360	0	0	0	0	41,047	995,583
\$1,000,000 under \$1,500,000	3,758	35,326	0	0	0	0	14,323	649,036
\$1,500,000 under \$2,000,000	1,416	12,647	0	0	0	0	7,587	475,163
\$2,000,000 under \$5,000,000	1,875	17,508	0	0	0	0	12,948	1,298,847
\$5,000,000 under \$10,000,000	357	3,237	0	0	0	0	4,111	781,785
\$10,000,000 or more	146	1,329	0	0	0	0	3,265	1,792,861
Taxable returns, total	2,112,543	9,715,999	7,574,426	6,980,912	1,212,942	2,295,280	506,211	7,944,260
Nontaxable returns, total	470,635	1,727,205	2,544,791	2,112,556	784,064	2,069,679	109,741	730,630

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Statutory adjustments—continued						Basic standard deduction	
	Archer medical savings account deduction		Foreign housing deduction		Other adjustments			
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(153)	(154)	(155)	(156)	(157)	(158)	(159)	(160)
All returns, total	6,276	10,664	2,761	74,227	144,127	1,473,458	93,678,175	717,074,903
No adjusted gross income	* 32	* 65	**	**	2,134	74,480	0	0
\$1 under \$5,000	0	0	** 1,000	** 3,718	* 1,560	* 7,805	9,541,981	48,937,402
\$5,000 under \$10,000	0	0	0	0	* 3,037	* 1,348	11,681,405	77,234,118
\$10,000 under \$15,000	0	0	0	0	* 3,991	* 11,692	11,893,018	85,300,469
\$15,000 under \$20,000	0	0	**	**	* 6,015	* 49,094	10,588,934	78,902,834
\$20,000 under \$25,000	0	0	** 6	** 133	11,929	101,646	8,914,079	68,171,468
\$25,000 under \$30,000	* 1,001	* 937	**	**	12,349	69,801	7,411,750	58,055,925
\$30,000 under \$40,000	0	0	** 315	** 7,553	19,855	77,746	11,047,528	88,114,898
\$40,000 under \$50,000	0	0	**	**	9,269	45,745	7,026,299	59,271,245
\$50,000 under \$75,000	* 2,190	* 7,139	* 6	* 96	33,339	132,227	9,344,861	87,827,000
\$75,000 under \$100,000	* 1,057	* 261	319	14,281	15,143	214,556	3,928,551	40,776,464
\$100,000 under \$200,000	* 1,581	* 1,263	86	1,871	18,307	272,894	2,123,674	22,681,538
\$200,000 under \$250,000	* 136	* 77	31	441	1,518	11,115	84,028	876,380
\$250,000 under \$500,000	* 140	* 544	185	5,785	4,452	182,796	70,367	708,562
\$500,000 under \$1,000,000	* 88	* 223	401	18,851	** 1,227	** 220,514	16,167	163,745
\$1,000,000 under \$1,500,000	* 19	* 77	230	10,480	**	**	2,957	29,585
\$1,500,000 under \$2,000,000	* 16	* 36	* 52	* 3,539	**	**	848	8,022
\$2,000,000 under \$5,000,000	** 15	** 41	106	6,339	**	**	1,383	12,222
\$5,000,000 under \$10,000,000	0	0	19	781	**	**	247	2,169
\$10,000,000 or more	**	**	* 5	* 360	**	**	98	857
Taxable returns, total	5,102	9,133	1,224	57,714	92,958	1,077,215	45,987,648	349,883,288
Nontaxable returns, total	* 1,174	* 1,532	1,537	16,513	51,169	396,242	47,690,527	367,191,615

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 1. All Returns: Sources of Income, Adjustments, Deductions and Exemptions, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Additional standard deduction		Total itemized deductions		Exemptions		Capital construction fund reduction	
	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount
	(161)	(162)	(163)	(164)	(165)	(166)	(167)	(168)
All returns, total	12,679,683	21,011,499	46,644,509	1,216,667,246	287,678,582	1,049,271,708	2,597	37,073
No adjusted gross income	0	0	0	0	3,571,260	13,013,896	* 4	* 160
\$1 under \$5,000	1,158,243	1,804,279	419,841	6,735,403	8,666,454	31,590,282	* 40	* 78
\$5,000 under \$10,000	1,413,447	2,234,388	593,327	9,405,036	15,810,707	57,661,797	* 998	* 3,822
\$10,000 under \$15,000	1,662,582	2,689,510	911,539	14,437,754	21,876,276	79,785,913	0	0
\$15,000 under \$20,000	1,384,764	2,267,191	1,132,656	16,601,520	21,895,825	79,858,283	0	0
\$20,000 under \$25,000	987,435	1,662,310	1,269,230	19,248,009	20,141,527	73,448,921	0	0
\$25,000 under \$30,000	816,848	1,373,944	1,537,327	23,712,386	18,049,315	65,825,763	0	0
\$30,000 under \$40,000	1,259,537	2,108,800	3,563,770	55,787,207	29,580,078	107,895,605	** 1,002	** 301
\$40,000 under \$50,000	914,361	1,547,458	3,964,667	64,643,800	22,726,981	82,909,715	0	0
\$50,000 under \$75,000	1,631,399	2,743,920	9,381,311	170,840,937	42,853,389	156,361,642	0	0
\$75,000 under \$100,000	846,368	1,498,563	7,876,832	166,375,232	30,376,097	110,842,087	0	0
\$100,000 under \$200,000	549,529	982,258	11,873,957	329,248,558	39,481,681	144,076,156	0	0
\$200,000 under \$250,000	29,047	52,414	1,450,337	59,577,768	4,433,046	16,172,405	**	**
\$250,000 under \$500,000	20,555	36,891	1,866,973	104,534,351	5,729,535	20,826,298	* 489	* 5,994
\$500,000 under \$1,000,000	4,245	7,168	527,916	53,584,508	1,652,755	5,980,913	0	0
\$1,000,000 under \$1,500,000	726	1,397	123,984	20,913,652	378,846	1,374,067	* 19	* 8,760
\$1,500,000 under \$2,000,000	234	387	50,702	12,039,070	153,682	556,954	* 20	* 6,363
\$2,000,000 under \$5,000,000	294	502	71,694	28,545,465	216,291	784,052	* 15	* 5,284
\$5,000,000 under \$10,000,000	47	86	17,280	15,424,021	51,425	186,025	* 6	* 2,059
\$10,000,000 or more	22	35	11,166	45,012,571	33,413	120,929	* 4	* 4,253
Taxable returns, total	7,601,565	12,546,784	38,471,033	1,027,346,618	159,246,674	580,854,016	550	31,588
Nontaxable returns, total	5,078,117	8,464,715	8,173,476	189,320,628	128,431,908	468,417,692	2,047	5,485

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Not included in total income.

[2] Other income includes all items reported on line 21 of Form 1040, such as prizes, awards, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in the previous year, and any other income subject to tax for which no specific line was provided on the form.

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

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	All returns	Taxable income		Alternative minimum tax		Income tax before credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
All returns, total	142,892,051	107,304,398	5,502,000,658	4,019,538	27,460,515	106,631,729	1,065,250,236
No adjusted gross income	2,554,170	0	0	** 6,339	** 268,351	8,923	267,105
\$1 under \$5,000	9,963,765	411,554	391,532	**	**	293,912	44,579
\$5,000 under \$10,000	12,277,702	2,576,917	4,162,986	* 1,054	* 1,321	2,536,679	420,698
\$10,000 under \$15,000	12,806,501	6,675,221	22,385,468	* 4,184	* 2,144	6,557,421	2,204,838
\$15,000 under \$20,000	11,722,728	7,525,900	49,198,796	4,579	12,226	7,464,445	5,040,844
\$20,000 under \$25,000	10,185,282	8,414,746	75,758,308	* 1,322	* 3,178	8,332,861	8,514,764
\$25,000 under \$30,000	8,950,075	8,147,428	101,252,604	616	6,439	8,092,116	11,860,740
\$30,000 under \$40,000	14,613,296	14,099,208	258,532,507	3,471	9,496	14,033,006	31,625,373
\$40,000 under \$50,000	10,992,023	10,831,583	285,711,442	2,577	11,315	10,796,953	36,796,151
\$50,000 under \$75,000	18,727,169	18,597,328	735,533,903	55,570	69,283	18,538,952	104,787,211
\$75,000 under \$100,000	11,805,382	11,763,791	701,536,561	100,290	139,466	11,732,472	104,702,427
\$100,000 under \$200,000	13,997,651	13,972,730	1,373,739,786	808,457	1,727,242	13,954,303	245,609,613
\$200,000 under \$250,000	1,534,372	1,532,104	264,318,123	865,505	2,634,748	1,531,702	58,500,582
\$250,000 under \$500,000	1,937,350	1,933,652	519,029,313	1,724,315	13,225,899	1,934,519	138,466,098
\$500,000 under \$1,000,000	544,224	542,635	309,036,735	360,424	4,886,395	543,480	91,648,889
\$1,000,000 under \$1,500,000	126,941	126,631	131,137,821	41,556	1,019,323	126,777	39,438,609
\$1,500,000 under \$2,000,000	51,550	51,410	76,330,993	13,312	451,233	51,479	23,105,672
\$2,000,000 under \$5,000,000	73,078	72,839	188,551,425	17,722	1,012,935	72,969	56,483,596
\$5,000,000 under \$10,000,000	17,527	17,471	104,713,552	4,587	522,836	17,504	30,317,947
\$10,000,000 or more	11,264	11,249	300,678,803	3,656	1,456,684	11,254	75,414,501
Taxable returns, total	84,475,933	84,455,303	5,282,376,924	3,999,179	27,417,755	84,475,930	1,040,421,402
Nontaxable returns, total	58,416,118	22,849,094	219,623,734	20,360	42,760	22,155,800	24,828,834

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits							
	Total		Foreign tax credit		Child care credit		Nonrefundable education credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All returns, total	90,734,554	113,579,280	6,661,896	15,223,190	6,338,315	3,397,639	11,867,055	12,272,073
No adjusted gross income	6,101	16,619	110	2	* 12	* 10	451	575
\$1 under \$5,000	34,306	2,248	24,003	1,335	* 3	* 1	* 1,019	* 102
\$5,000 under \$10,000	602,595	25,113	28,401	1,767	* 1,001	* 36	99,978	3,386
\$10,000 under \$15,000	4,734,136	1,276,176	79,408	3,146	15,024	1,786	814,887	224,029
\$15,000 under \$20,000	6,298,195	2,536,875	117,208	6,606	153,706	36,261	1,004,439	611,034
\$20,000 under \$25,000	7,347,546	3,758,703	139,819	13,406	363,116	154,461	972,881	824,466
\$25,000 under \$30,000	7,279,703	4,836,960	159,446	14,934	406,649	227,855	949,644	826,557
\$30,000 under \$40,000	12,821,274	10,509,914	368,564	69,274	749,316	460,041	1,537,484	1,511,174
\$40,000 under \$50,000	9,870,415	10,157,957	364,012	73,288	573,633	297,700	1,162,667	1,280,384
\$50,000 under \$75,000	17,066,730	23,855,080	1,036,407	229,332	1,179,326	630,677	2,102,031	2,539,469
\$75,000 under \$100,000	10,718,678	18,608,918	962,657	310,400	1,029,342	560,867	1,506,044	1,958,762
\$100,000 under \$200,000	11,705,101	21,186,897	1,879,414	1,274,337	1,505,780	836,550	1,715,529	2,492,135
\$200,000 under \$250,000	695,987	1,068,526	379,537	503,447	154,925	80,635	0	0
\$250,000 under \$500,000	997,198	3,072,366	671,321	2,106,167	162,466	84,311	0	0
\$500,000 under \$1,000,000	349,720	3,058,977	273,990	2,498,526	33,114	19,571	0	0
\$1,000,000 under \$1,500,000	89,916	1,338,267	74,021	1,064,353	6,275	3,835	0	0
\$1,500,000 under \$2,000,000	38,108	845,754	32,828	672,471	1,928	1,266	0	0
\$2,000,000 under \$5,000,000	55,215	2,249,911	49,111	1,816,186	2,092	1,361	0	0
\$5,000,000 under \$10,000,000	14,079	1,193,467	12,812	990,567	431	284	0	0
\$10,000,000 or more	9,549	3,980,552	8,829	3,573,649	175	132	0	0
Taxable returns, total	68,578,754	88,750,445	6,244,170	12,606,682	3,985,509	2,114,388	6,286,965	7,076,546
Nontaxable returns, total	22,155,800	24,828,834	417,726	2,616,508	2,352,806	1,283,251	5,580,089	5,195,527

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Retirement savings contribution credit		Child tax credit		Residential energy credits		General business credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
All returns, total	6,130,006	1,029,595	23,579,773	28,503,646	7,155,888	6,173,494	462,320	2,168,205
No adjusted gross income	1,062	1,047	3,272	2,629	94	604	565	4,931
\$1 under \$5,000	* 9	* 12	4,073	284	0	0	* 3,057	* 173
\$5,000 under \$10,000	23,133	770	* 3,054	* 202	* 5,291	* 580	0	0
\$10,000 under \$15,000	228,410	37,041	92,157	8,574	59,119	11,644	* 1,019	* 3
\$15,000 under \$20,000	627,028	99,533	873,884	188,516	106,041	39,908	5,301	2,855
\$20,000 under \$25,000	1,131,419	184,305	1,564,367	646,470	194,673	97,391	* 6,157	* 3,635
\$25,000 under \$30,000	1,019,883	176,066	1,903,086	1,184,911	234,705	134,576	4,515	1,136
\$30,000 under \$40,000	1,370,014	261,397	3,529,607	3,066,680	606,107	402,012	10,874	11,116
\$40,000 under \$50,000	1,048,134	158,620	2,862,274	3,475,870	669,863	482,639	16,209	18,498
\$50,000 under \$75,000	680,914	110,804	5,480,686	8,636,584	1,596,766	1,282,718	45,049	78,188
\$75,000 under \$100,000	0	0	3,948,284	6,697,287	1,316,160	1,125,623	56,841	95,717
\$100,000 under \$200,000	0	0	3,313,488	4,594,405	1,855,059	1,817,940	129,572	325,101
\$200,000 under \$250,000	0	0	* 1,536	* 1,231	205,660	242,114	34,770	86,041
\$200,000 under \$250,000	0	0	* 3	* 2	229,850	349,369	65,761	272,899
\$500,000 under \$1,000,000	0	0	0	0	54,676	100,090	37,951	257,496
\$1,000,000 under \$1,500,000	0	0	0	0	11,196	33,091	16,594	149,577
\$1,500,000 under \$2,000,000	0	0	0	0	3,965	14,942	7,781	104,830
\$2,000,000 under \$5,000,000	0	0	0	0	4,997	20,119	13,101	305,117
\$5,000,000 under \$10,000,000	0	0	0	0	1,105	7,415	3,822	145,814
\$10,000,000 or more	0	0	0	0	562	10,719	3,382	305,080
Taxable returns, total	3,129,952	407,274	13,014,549	18,768,748	6,018,788	5,295,092	402,656	1,993,509
Nontaxable returns, total	3,000,054	622,321	10,565,224	9,734,898	1,137,099	878,402	59,664	174,696

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Prior year minimum tax credit		Credit for elderly and disabled		Alternative motor vehicle credit		Qualified electric vehicle credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)
All returns, total	259,546	663,274	98,345	15,627	66,503	93,449	3,136	2,945
No adjusted gross income	* 6	* 2	185	89	0	0	* 3	* 5
\$1 under \$5,000	0	0	* 32	* 12	0	0	0	0
\$5,000 under \$10,000	* 2,016	* 644	* 4,001	* 915	0	0	0	0
\$10,000 under \$15,000	* 1,224	* 185	53,958	10,336	* 1,001	* 839	0	0
\$15,000 under \$20,000	* 137	* 77	35,628	3,853	* 998	* 422	0	0
\$20,000 under \$25,000	* 143	* 32	* 4,541	* 423	* 1,001	* 1,882	0	0
\$25,000 under \$30,000	* 2,254	* 681	0	0	* 4,009	* 3,644	0	0
\$30,000 under \$40,000	2,001	2,102	0	0	* 2,978	* 4,260	** 1,008	** 959
\$40,000 under \$50,000	4,811	3,376	0	0	9,987	19,275	0	0
\$50,000 under \$75,000	21,941	26,346	0	0	11,999	20,961	**	**
\$75,000 under \$100,000	21,867	27,110	0	0	10,262	11,065	0	0
\$100,000 under \$200,000	121,380	163,409	0	0	14,968	19,559	** 2,064	** 1,892
\$200,000 under \$250,000	24,416	40,602	0	0	2,974	3,460	0	0
\$250,000 under \$500,000	16,530	49,539	0	0	4,706	5,600	**	**
\$500,000 under \$1,000,000	22,897	77,181	0	0	918	1,248	0	0
\$1,000,000 under \$1,500,000	8,715	59,017	0	0	409	667	0	0
\$1,500,000 under \$2,000,000	3,442	39,653	0	0	103	187	* 8	* 6
\$2,000,000 under \$5,000,000	4,312	74,654	0	0	143	291	* 32	* 42
\$5,000,000 under \$10,000,000	875	39,203	0	0	26	51	* 11	* 22
\$10,000,000 or more	579	59,461	0	0	20	38	* 9	* 19
Taxable returns, total	232,356	601,001	34,344	5,467	49,035	64,812	2,123	1,984
Nontaxable returns, total	27,189	62,273	64,001	10,160	17,468	28,637	* 1,012	* 962

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Alternative fuel vehicle refueling property credit		Qualified plug-in electric vehicle credit		Mortgage Interest credit		Other tax credits [1]	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)
All returns, total	* 984	* 1,156	211	1,135	41,733	51,199	4,159	24,476
No adjusted gross income	0	0	**	**	0	0	**	**
\$1 under \$5,000	0	0	0	0	0	0	0	0
\$5,000 under \$10,000	0	0	0	0	0	0	0	0
\$10,000 under \$15,000	0	0	0	0	0	0	0	0
\$15,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	* 1,001	* 164	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	**	**
\$30,000 under \$40,000	0	0	0	0	* 7,933	* 7,779	0	0
\$40,000 under \$50,000	0	0	0	0	* 7,964	* 9,273	0	0
\$50,000 under \$75,000	0	0	**	**	16,055	17,532	0	0
\$75,000 under \$100,000	0	0	0	0	** 8,640	** 16,231	**	**
\$100,000 under \$200,000	** 965	** 1,131	**	**	**	**	** 3,197	** 2,262
\$200,000 under \$250,000	**	**	0	0	**	**	* 4	* 69
\$250,000 under \$500,000	0	0	**	**	** 141	** 219	* 324	* 784
\$500,000 under \$1,000,000	0	0	** 211	** 1,135	0	0	* 466	* 1,089
\$1,000,000 under \$1,500,000	0	0	**	**	0	0	* 31	* 745
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	* 19	* 7
\$2,000,000 under \$5,000,000	* 20	* 25	**	**	0	0	52	1,233
\$5,000,000 under \$10,000,000	0	0	**	**	0	0	30	646
\$10,000,000 or more	0	0	**	**	**	**	36	17,642
Taxable returns, total	** 984	** 1,156	168	1,099	28,837	30,242	4,148	24,193
Nontaxable returns, total	**	**	* 43	* 36	12,897	20,957	11	283

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued							
	Making work pay credit used to offset income tax before credits		Earned income credit used to offset income tax before credits		American opportunity credit used to offset income tax before credits		First time homebuyer credit used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
All returns, total	71,826,509	37,090,123	1,409,431	450,596	5,344,865	4,240,639	266,849	1,273,200
No adjusted gross income	2,869	1,873	* 4	* 15	301	300	0	0
\$1 under \$5,000	* 2,157	* 265	0	0	0	0	0	0
\$5,000 under \$10,000	442,174	16,337	* 4,943	* 251	0	0	0	0
\$10,000 under \$15,000	3,700,457	967,390	97,773	3,738	* 8,004	* 887	* 1,001	* 373
\$15,000 under \$20,000	4,224,127	1,520,683	30,954	4,951	67,334	8,773	* 4,989	* 2,494
\$20,000 under \$25,000	4,734,067	1,723,505	188,615	51,011	165,110	39,657	* 4,543	* 4,202
\$25,000 under \$30,000	4,958,716	1,965,599	285,809	137,510	315,426	132,552	9,897	15,178
\$30,000 under \$40,000	9,612,720	4,104,802	759,114	247,783	453,577	296,316	19,612	39,931
\$40,000 under \$50,000	8,165,380	3,924,149	42,219	5,338	456,449	294,616	28,084	82,874
\$50,000 under \$75,000	15,432,849	8,970,125	0	0	1,223,781	934,111	67,583	301,180
\$75,000 under \$100,000	10,048,856	6,494,348	0	0	1,042,705	946,590	55,351	317,641
\$100,000 under \$200,000	10,502,133	7,401,047	0	0	1,612,177	1,586,836	67,245	455,333
\$200,000 under \$250,000	* 3	* 1	0	0	0	0	8,543	53,994
\$250,000 under \$500,000	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0	0
Taxable returns, total	62,916,998	34,355,716	513,476	167,333	4,512,991	3,840,357	108,493	722,213
Nontaxable returns, total	8,909,511	2,734,407	895,955	283,263	831,874	400,281	158,356	550,987

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax credits—continued				Income tax after credits		Total income tax	
	Adoption credit used to offset income tax before credits		Prior year minimum tax credit used to offset income tax before credits					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)
All returns, total	47,633	199,109	217,407	529,433	84,475,930	951,670,957	84,475,933	951,673,976
No adjusted gross income	0	0	** 463	** 4,441	6,011	250,487	6,014	250,487
\$1 under \$5,000	0	0	**	**	285,299	42,331	285,299	42,331
\$5,000 under \$10,000	0	0	* 22	* 30	1,967,069	395,584	1,967,069	395,584
\$10,000 under \$15,000	0	0	0	0	3,021,672	928,662	3,021,672	928,662
\$15,000 under \$20,000	0	0	0	0	4,895,526	2,503,969	4,895,526	2,503,969
\$20,000 under \$25,000	0	0	0	0	4,718,512	4,756,061	4,718,512	4,756,061
\$25,000 under \$30,000	0	0	* 32	* 8	4,690,889	7,023,780	4,690,889	7,023,780
\$30,000 under \$40,000	* 3,319	* 3,100	0	0	9,871,627	21,115,460	9,871,627	21,115,460
\$40,000 under \$50,000	* 4,002	* 4,856	* 10	* 40	8,720,664	26,638,194	8,720,664	26,638,194
\$50,000 under \$75,000	10,735	32,830	* 114	* 116	16,764,287	80,932,131	16,764,287	80,932,131
\$75,000 under \$100,000	9,286	31,798	1,607	873	11,386,865	86,093,509	11,386,865	86,093,509
\$100,000 under \$200,000	** 20,239	** 125,993	43,083	70,515	13,870,207	224,422,716	13,870,207	224,422,716
\$200,000 under \$250,000	**	**	35,354	54,378	1,528,502	57,432,057	1,528,502	57,432,057
\$250,000 under \$500,000	**	**	100,102	203,345	1,928,359	135,393,731	1,928,359	135,393,731
\$500,000 under \$1,000,000	* 48	* 473	28,173	102,754	541,486	88,589,912	541,486	88,589,912
\$1,000,000 under \$1,500,000	0	0	4,567	26,825	126,344	38,100,342	126,344	38,100,342
\$1,500,000 under \$2,000,000	0	0	1,236	12,393	51,282	22,259,917	51,282	22,259,917
\$2,000,000 under \$5,000,000	* 4	* 59	1,790	30,655	72,676	54,233,685	72,676	54,236,702
\$5,000,000 under \$10,000,000	0	0	504	9,348	17,447	29,124,479	17,447	29,124,480
\$10,000,000 or more	0	0	350	13,713	11,208	71,433,949	11,208	71,433,950
Taxable returns, total	17,094	78,142	212,034	435,503	84,475,930	951,670,957	84,475,933	951,673,976
Nontaxable returns, total	30,539	120,967	5,374	93,930	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	All other taxes							
	Total		Self-employment tax		Social security taxes on tip income		Penalty tax on qualified retirement plans	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(56)	(57)	(58)	(59)	(60)	(61)	(62)	(63)
All returns, total	24,814,508	56,267,658	17,668,446	48,339,745	132,436	23,288	5,921,264	5,817,684
No adjusted gross income	351,520	777,890	296,478	632,550	0	0	50,938	73,257
\$1 under \$5,000	1,167,720	490,169	1,051,919	459,604	11,001	657	91,469	11,921
\$5,000 under \$10,000	2,255,599	2,079,356	2,052,906	2,023,838	23,004	4,001	151,418	36,841
\$10,000 under \$15,000	2,407,418	3,126,620	2,135,783	3,058,837	26,948	3,456	180,844	45,149
\$15,000 under \$20,000	1,667,703	2,407,601	1,323,942	2,258,323	22,935	5,586	252,925	87,874
\$20,000 under \$25,000	1,326,399	1,903,215	934,373	1,734,935	* 5,958	* 1,370	342,010	125,727
\$25,000 under \$30,000	1,158,701	1,707,354	753,097	1,525,415	* 6,343	* 2,434	335,587	136,243
\$30,000 under \$40,000	2,084,182	3,311,424	1,275,737	2,871,944	* 9,005	* 1,237	631,609	327,854
\$40,000 under \$50,000	1,746,372	2,983,513	1,032,447	2,478,673	* 6,970	* 469	548,445	377,359
\$50,000 under \$75,000	3,410,420	6,348,123	2,014,944	5,213,639	13,067	2,052	1,171,175	957,421
\$75,000 under \$100,000	2,486,811	5,678,914	1,494,964	4,617,873	* 3,903	* 516	874,108	893,619
\$100,000 under \$200,000	3,276,327	11,510,866	2,121,588	9,408,597	* 3,013	* 1,404	1,045,390	1,899,167
\$200,000 under \$250,000	456,377	2,758,177	342,466	2,384,073	** 143	** 98	104,612	303,655
\$250,000 under \$500,000	667,160	5,290,830	536,369	4,630,621	**	**	115,905	446,171
\$500,000 under \$1,000,000	221,037	2,527,596	192,418	2,324,460	* 140	* [2]	17,901	66,012
\$1,000,000 under \$1,500,000	57,607	904,618	48,888	824,845	0	0	3,429	13,060
\$1,500,000 under \$2,000,000	23,252	491,370	19,782	443,561	* 3	* [2]	1,265	5,184
\$2,000,000 under \$5,000,000	34,239	917,242	28,163	768,461	* 3	* 10	1,690	4,305
\$5,000,000 under \$10,000,000	9,077	364,687	7,151	255,087	0	0	340	2,647
\$10,000,000 or more	6,589	688,093	5,031	424,406	0	0	206	4,219
Taxable returns, total	13,980,236	40,942,852	8,678,663	34,184,356	50,513	6,090	4,407,541	5,143,292
Nontaxable returns, total	10,834,272	15,324,806	8,989,783	14,155,388	81,923	17,198	1,513,723	674,391

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	All other taxes—continued				Making work pay credit used to offset other taxes		Earned income credit used to offset other taxes	
	Household employment tax		First time homebuyer credit repayment					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
All returns, total	201,661	968,164	958,589	562,439	9,620,867	3,820,959	5,434,065	4,855,071
No adjusted gross income	11,609	61,290	3,374	1,295	267,133	110,330	107,509	56,790
\$1 under \$5,000	3,146	12,887	11,217	4,154	780,934	154,622	489,272	123,551
\$5,000 under \$10,000	40	207	26,302	11,611	2,023,902	720,224	1,492,359	875,203
\$10,000 under \$15,000	2,312	3,430	25,855	11,235	2,107,723	810,442	1,531,847	1,510,494
\$15,000 under \$20,000	1,357	2,503	47,406	42,458	1,139,927	515,576	678,617	904,798
\$20,000 under \$25,000	2,574	5,223	44,593	30,636	811,611	358,926	366,738	543,712
\$25,000 under \$30,000	1,573	7,279	49,697	28,555	594,405	255,930	285,875	398,897
\$30,000 under \$40,000	2,723	2,850	135,536	92,939	850,369	398,681	408,028	403,258
\$40,000 under \$50,000	6,014	30,441	131,036	71,423	464,304	219,995	73,820	38,369
\$50,000 under \$75,000	11,527	31,947	223,381	116,622	458,953	213,270	0	0
\$75,000 under \$100,000	14,048	67,612	135,326	85,385	99,190	50,162	0	0
\$100,000 under \$200,000	37,292	99,777	118,988	61,443	** 22,417	** 12,800	0	0
\$200,000 under \$250,000	15,519	55,926	** 5,876	** 4,684	0	0	0	0
\$250,000 under \$500,000	42,533	189,630	**	**	**	**	0	0
\$500,000 under \$1,000,000	22,797	124,067	**	**	0	0	0	0
\$1,000,000 under \$1,500,000	9,579	55,883	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	4,291	31,691	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	7,646	82,015	* 3	* 1	0	0	0	0
\$5,000,000 under \$10,000,000	2,646	37,699	0	0	0	0	0	0
\$10,000,000 or more	2,435	65,807	0	0	0	0	0	0
Taxable returns, total	162,773	738,254	638,764	374,078	0	0	0	0
Nontaxable returns, total	38,887	229,909	319,825	188,362	9,620,867	3,820,959	5,434,065	4,855,071

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Additional child tax credit used to offset other taxes		American opportunity credit used to offset other taxes		First time homebuyer credit used to offset other taxes		Adoption credit used to offset other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)
All returns, total	934,610	952,932	639,786	339,644	32,422	43,895	16,929	37,294
No adjusted gross income	28,837	38,977	8,741	5,612	* 399	* 640	1,633	856
\$1 under \$5,000	13,126	4,388	44,664	8,346	0	0	* 1,018	* 47
\$5,000 under \$10,000	44,338	28,646	83,776	42,623	0	0	0	0
\$10,000 under \$15,000	63,094	67,219	68,277	41,645	* 972	* 1,383	0	0
\$15,000 under \$20,000	73,109	75,772	51,784	26,234	* 2,997	* 6,193	0	0
\$20,000 under \$25,000	76,159	64,942	47,274	16,752	0	0	0	0
\$25,000 under \$30,000	102,783	89,997	43,347	19,016	* 4,291	* 5,202	0	0
\$30,000 under \$40,000	202,752	236,210	72,546	36,960	* 2,623	* 3,223	* 3,372	* 13,911
\$40,000 under \$50,000	163,125	169,737	84,361	47,911	* 7,082	* 2,272	* 2,008	* 5,260
\$50,000 under \$75,000	133,367	139,970	99,440	64,334	* 8,436	* 14,779	* 4,620	* 8,523
\$75,000 under \$100,000	29,188	32,238	27,748	23,405	* 5,469	* 9,216	* 2,012	* 2,585
\$100,000 under \$200,000	4,725	4,834	7,828	6,803	** 154	** 987	* 2,266	* 6,112
\$200,000 under \$250,000	* 7	* 2	0	0	**	**	0	0
\$250,000 under \$500,000	0	0	0	0	0	0	0	0
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0
\$10,000,000 or more	0	0	0	0	0	0	0	0
Taxable returns, total	0	0	0	0	0	0	0	0
Nontaxable returns, total	934,610	952,932	639,786	339,644	32,422	43,895	16,929	37,294

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Prior year minimum tax credit used to offset other taxes		Total tax liability		Tax payments			
					Total		Income tax withheld	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)
All returns, total	10,447	24,907	88,583,448	997,506,680	125,069,927	1,167,800,113	121,393,087	875,470,232
No adjusted gross income	4,158	7,311	252,185	806,341	907,895	5,340,918	774,966	2,939,311
\$1 under \$5,000	* 240	* 81	1,089,737	242,105	5,971,035	1,474,313	5,835,807	1,205,731
\$5,000 under \$10,000	* 4	* 1	2,834,551	831,753	8,678,156	3,995,510	8,461,445	3,540,779
\$10,000 under \$15,000	* 29	* 44	3,597,536	1,637,830	9,634,219	7,603,800	9,405,468	6,885,406
\$15,000 under \$20,000	* 44	* 88	5,195,201	3,373,185	9,838,633	11,548,687	9,602,644	10,837,988
\$20,000 under \$25,000	* 308	* 9	4,965,488	5,668,337	9,062,074	14,775,702	8,842,500	13,907,237
\$25,000 under \$30,000	* 145	* 360	4,877,366	7,949,967	8,270,247	17,943,144	8,066,088	16,965,544
\$30,000 under \$40,000	478	253	10,175,477	23,279,287	13,920,275	42,960,793	13,591,712	40,960,866
\$40,000 under \$50,000	90	148	8,943,404	29,083,944	10,687,147	46,959,627	10,386,647	44,225,069
\$50,000 under \$75,000	1,740	2,445	17,012,432	86,731,311	18,356,887	119,928,430	17,836,433	111,532,112
\$75,000 under \$100,000	1,568	462	11,463,618	91,571,038	11,654,376	115,959,674	11,325,152	106,439,605
\$100,000 under \$200,000	936	5,756	13,895,141	235,834,848	13,846,931	260,020,872	13,393,579	229,663,370
\$200,000 under \$250,000	191	395	1,529,900	60,185,642	1,517,728	60,905,443	1,426,047	48,388,235
\$250,000 under \$500,000	430	6,888	1,930,221	140,673,171	1,910,559	136,196,569	1,743,803	96,932,183
\$500,000 under \$1,000,000	51	289	541,944	91,117,064	536,558	89,911,457	468,302	53,724,334
\$1,000,000 under \$1,500,000	** 11	** 222	126,464	39,004,846	125,379	39,233,126	105,569	19,611,792
\$1,500,000 under \$2,000,000	**	**	51,324	22,751,150	51,031	23,060,557	42,487	10,751,000
\$2,000,000 under \$5,000,000	17	58	72,760	55,153,804	72,214	57,430,405	60,296	24,779,160
\$5,000,000 under \$10,000,000	* 3	* 64	17,474	29,489,059	17,399	31,724,680	14,735	12,677,855
\$10,000,000 or more	* 3	* 33	11,224	72,121,999	11,185	80,826,405	9,406	19,502,654
Taxable returns, total	0	0	84,475,933	992,238,426	81,791,959	1,106,177,768	79,282,821	822,283,056
Nontaxable returns, total	10,447	24,907	4,107,515	5,268,254	43,277,967	61,622,345	42,110,266	53,187,176

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax payments—continued							
	Estimated tax payments		Payments with request for extension of filing time		Excess social security taxes withheld		Credit from regulated investment companies	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
All returns, total	9,547,968	221,801,067	1,457,793	68,878,004	1,204,270	2,098,214	8,671	98,333
No adjusted gross income	145,802	2,084,581	24,242	256,602	4,412	7,731	** 138	** 10,070
\$1 under \$5,000	142,098	236,505	27,285	20,456	* 39	* 213	0	0
\$5,000 under \$10,000	223,067	383,145	39,391	43,294	* 40	* 61	**	**
\$10,000 under \$15,000	276,284	677,963	24,776	32,074	* 997	* 1	0	0
\$15,000 under \$20,000	313,210	642,170	38,856	56,046	* 313	* 964	0	0
\$20,000 under \$25,000	335,626	772,589	38,423	96,022	* 2,005	* 618	* 1,018	* 10,164
\$25,000 under \$30,000	329,355	909,772	33,785	57,840	* 1,013	* 608	* 2,036	* 17,490
\$30,000 under \$40,000	605,823	1,916,889	59,041	124,889	2,350	1,459	* 2,036	* 16,740
\$40,000 under \$50,000	675,853	2,576,666	72,548	190,986	* 1,442	* 235	** 1,303	** 5
\$50,000 under \$75,000	1,590,859	7,944,679	137,940	522,762	9,777	8,214	**	**
\$75,000 under \$100,000	1,250,518	8,880,343	136,302	634,596	31,439	17,044	**	**
\$100,000 under \$200,000	2,074,548	27,050,708	319,324	2,659,880	651,339	718,068	400	82
\$200,000 under \$250,000	402,456	10,776,641	102,354	1,440,913	168,643	316,424	* 5	* [2]
\$250,000 under \$500,000	707,221	33,171,644	202,729	5,546,722	234,313	651,610	684	3,225
\$500,000 under \$1,000,000	287,118	29,950,106	104,074	5,994,817	64,239	242,654	** 1,051	** 40,557
\$1,000,000 under \$1,500,000	80,782	15,518,684	36,489	4,055,045	13,406	47,129	**	**
\$1,500,000 under \$2,000,000	34,403	9,497,893	16,937	2,779,953	6,121	26,083	**	**
\$2,000,000 under \$5,000,000	50,977	23,868,195	28,231	8,752,636	8,570	39,475	**	**
\$5,000,000 under \$10,000,000	12,961	12,642,573	8,298	6,402,542	2,284	10,784	**	**
\$10,000,000 or more	9,007	32,299,320	6,769	29,209,926	1,526	8,838	**	**
Taxable returns, total	8,003,128	214,219,971	1,260,321	68,163,724	1,189,887	2,083,290	3,404	43,672
Nontaxable returns, total	1,544,840	7,581,096	197,472	714,279	14,384	14,924	5,267	54,661

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Tax payments—continued				Making work pay credit refundable portion		Earned income credit refundable portion	
	Credit for Federal tax on gasoline and special fuels		Health coverage credit					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)
All returns, total	354,848	158,669	16,174	31,149	33,598,321	13,417,869	25,227,115	54,256,364
No adjusted gross income	22,036	35,027	**	**	382,669	144,613	181,671	218,888
\$1 under \$5,000	18,317	8,400	0	0	3,509,638	621,684	2,291,176	1,253,153
\$5,000 under \$10,000	43,731	32,583	0	0	6,084,665	2,196,508	4,731,387	7,348,143
\$10,000 under \$15,000	28,854	9,832	**	**	6,257,442	2,089,579	5,363,320	13,805,391
\$15,000 under \$20,000	38,125	20,435	** 2,018	** 1,109	4,514,601	1,965,921	3,562,602	12,173,587
\$20,000 under \$25,000	18,826	8,084	* 2,005	* 1,837	3,740,128	1,668,650	2,991,231	9,134,015
\$25,000 under \$30,000	21,131	6,398	** 1,949	** 1,942	2,830,221	1,286,204	2,554,451	5,741,565
\$30,000 under \$40,000	29,728	5,349	**	**	3,143,641	1,650,520	2,882,089	4,143,443
\$40,000 under \$50,000	30,015	6,345	* 976	* 6,702	1,610,203	926,761	669,188	438,179
\$50,000 under \$75,000	38,763	8,879	** 5,235	** 8,279	1,290,281	735,037	0	0
\$75,000 under \$100,000	31,605	5,833	**	**	202,458	114,572	0	0
\$100,000 under \$200,000	21,590	4,546	* 3,949	* 11,220	** 32,375	** 17,819	0	0
\$200,000 under \$250,000	3,212	959	0	0	**	**	0	0
\$250,000 under \$500,000	4,732	1,720	0	0	0	0	0	0
\$500,000 under \$1,000,000	2,081	1,049	* 40	* 40	0	0	0	0
\$1,000,000 under \$1,500,000	767	710	0	0	0	0	0	0
\$1,500,000 under \$2,000,000	298	150	0	0	0	0	0	0
\$2,000,000 under \$5,000,000	569	1,120	* 3	* 19	0	0	0	0
\$5,000,000 under \$10,000,000	214	514	0	0	0	0	0	0
\$10,000,000 or more	254	736	0	0	0	0	0	0
Taxable returns, total	146,909	34,326	11,165	20,732	0	0	0	0
Nontaxable returns, total	207,939	124,342	5,008	10,416	33,598,321	13,417,869	25,227,115	54,256,364

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Additional child tax credit refundable portion		American opportunity credit refundable portion		First time homebuyer credit refundable portion		Adoption credit refundable portion		Prior year minimum tax credit refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)
All returns, total	20,404,142	26,801,308	7,219,256	6,040,100	218,239	968,853	75,520	970,373	45,497	257,867
No adjusted gross income	100,964	152,049	159,791	154,619	5,588	28,700	3,238	65,430	13,393	99,902
\$1 under \$5,000	421,652	108,656	531,604	441,401	* 6,904	* 39,034	* 3,034	* 20,820	3,721	9,005
\$5,000 under \$10,000	2,276,393	1,683,687	1,026,134	833,884	* 3,000	* 15,576	* 2,997	* 59,855	1,533	1,232
\$10,000 under \$15,000	3,679,659	4,342,514	1,142,631	933,432	* 6,027	* 34,393	* 2,011	* 37,184	1,600	4,721
\$15,000 under \$20,000	3,522,140	5,025,541	995,537	833,538	13,003	68,216	* 3,959	* 105,217	172	1,099
\$20,000 under \$25,000	3,119,474	4,581,647	811,036	691,750	12,575	87,131	0	0	2,152	2,067
\$25,000 under \$30,000	2,327,336	3,561,959	671,858	522,874	15,139	89,961	* 3,095	* 47,415	1,231	677
\$30,000 under \$40,000	2,744,486	4,319,238	771,464	656,350	27,373	146,059	14,418	169,394	2,565	1,499
\$40,000 under \$50,000	1,259,251	1,751,747	468,019	395,763	32,386	156,773	8,101	80,605	2,138	2,987
\$50,000 under \$75,000	829,897	1,121,481	519,193	466,430	60,754	218,671	16,695	207,384	5,257	14,435
\$75,000 under \$100,000	112,711	139,778	106,121	98,209	27,395	73,399	10,001	94,303	3,414	8,592
\$100,000 under \$200,000	10,173	13,002	15,867	11,849	8,092	10,922	** 7,971	** 82,765	6,137	61,797
\$200,000 under \$250,000	* 6	* 7	0	0	* 3	* 20	0	0	399	2,807
\$250,000 under \$500,000	0	0	0	0	0	0	0	**	1,332	31,410
\$500,000 under \$1,000,000	0	0	0	0	0	0	0	0	297	3,538
\$1,000,000 under \$1,500,000	0	0	0	0	0	0	0	0	55	666
\$1,500,000 under \$2,000,000	0	0	0	0	0	0	0	0	29	256
\$2,000,000 under \$5,000,000	0	0	0	0	0	0	0	0	52	7,694
\$5,000,000 under \$10,000,000	0	0	0	0	0	0	0	0	* 13	* 573
\$10,000,000 or more	0	0	0	0	0	0	0	0	* 7	* 2,911
Taxable returns, total	0	0	0	0	0	0	0	0	0	0
Nontaxable returns, total	20,404,142	26,801,308	7,219,256	6,040,100	218,239	968,853	75,520	970,373	45,497	257,867

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 2. All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Overpayment						Tax due at time of filing		Predetermined estimated tax penalty	
	Total		Refunded		Credited to 2011 estimated tax					
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(114)	(115)	(116)	(117)	(118)	(119)	(120)	(121)	(122)	(123)
All returns, total	113,568,220	373,431,750	110,706,225	326,054,483	4,114,885	47,377,267	23,889,539	100,792,322	6,670,019	805,807
No adjusted gross income	1,180,967	5,825,222	1,124,932	4,926,137	76,068	899,085	166,867	422,601	35,026	2,564
\$1 under \$5,000	7,139,222	3,928,638	7,081,683	3,823,064	77,004	105,574	915,053	191,400	9,323	1,767
\$5,000 under \$10,000	10,024,309	15,773,193	9,960,216	15,650,944	99,420	122,250	1,312,917	427,438	38,515	1,664
\$10,000 under \$15,000	11,009,029	27,890,844	10,923,452	27,556,119	132,000	334,724	1,219,209	657,994	146,563	4,732
\$15,000 under \$20,000	10,375,382	29,283,197	10,283,822	29,068,638	151,582	214,559	1,067,269	951,929	201,785	10,328
\$20,000 under \$25,000	8,963,962	26,369,389	8,864,453	26,141,273	163,358	228,116	1,078,586	1,096,147	223,508	9,211
\$25,000 under \$30,000	7,800,722	22,442,856	7,710,597	22,224,684	139,745	218,172	1,055,528	1,212,624	235,035	10,798
\$30,000 under \$40,000	12,530,838	33,530,557	12,370,271	33,104,581	261,733	425,976	1,993,639	2,773,392	527,701	27,272
\$40,000 under \$50,000	9,157,990	24,634,758	8,974,801	24,121,137	284,816	513,621	1,795,231	3,042,181	504,697	30,636
\$50,000 under \$75,000	14,643,035	44,457,357	14,239,439	43,068,513	601,811	1,388,845	4,031,235	8,582,001	1,332,805	74,368
\$75,000 under \$100,000	8,993,256	32,659,421	8,657,392	31,069,550	490,659	1,589,871	2,781,482	7,868,740	955,211	64,181
\$100,000 under \$200,000	9,512,031	45,863,905	8,916,434	41,105,342	851,429	4,758,563	4,441,418	21,608,837	1,588,819	159,388
\$200,000 under \$250,000	868,209	7,047,695	722,867	5,164,226	186,678	1,883,469	656,970	6,364,040	268,397	52,520
\$250,000 under \$500,000	912,849	12,434,837	649,187	6,997,227	326,692	5,437,610	1,012,283	16,908,849	418,863	134,901
\$500,000 under \$1,000,000	282,328	8,989,130	151,326	3,667,189	154,833	5,321,941	257,417	10,271,168	123,550	83,095
\$1,000,000 under \$1,500,000	72,872	4,453,473	33,979	1,482,831	46,076	2,970,642	53,144	4,251,721	28,731	31,144
\$1,500,000 under \$2,000,000	30,848	2,668,729	13,208	841,790	20,732	1,826,940	20,304	2,374,084	11,104	14,990
\$2,000,000 under \$5,000,000	48,285	7,548,020	19,883	2,250,839	33,517	5,297,180	24,383	5,261,907	14,960	34,677
\$5,000,000 under \$10,000,000	13,018	4,587,662	5,120	1,239,328	9,421	3,348,333	4,452	2,363,603	3,413	32,108
\$10,000,000 or more	9,069	13,042,868	3,163	2,551,071	7,309	10,491,797	2,151	4,161,668	2,013	25,462
Taxable returns, total	63,205,328	211,584,942	60,812,963	167,586,048	3,339,139	43,998,893	21,160,696	98,116,192	6,131,045	774,961
Nontaxable returns, total	50,362,892	161,846,808	49,893,261	158,468,434	775,746	3,378,374	2,728,843	2,676,130	538,974	30,845

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

** Data combined to avoid disclosure of information for specific taxpayers.

[1] Does not include prior-year returns claiming the recovery rebate credit.

[2] Less than \$500.

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

Individual Income Tax Returns, 2010

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	Number of returns	Itemized deductions						
		Total	Itemized deductions in excess of limitation		Medical and dental expenses deduction			
					Total		Total medical expenses	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All returns, total	46,644,509	1,216,667,246	132,833	321,784	10,431,416	85,336,564	10,431,416	128,122,538
Under \$5,000	419,841	6,735,403	0	0	283,218	2,715,689	283,218	2,767,929
\$5,000 under \$10,000	593,327	9,405,036	0	0	405,548	3,506,019	405,548	3,739,384
\$10,000 under \$15,000	911,539	14,437,754	0	0	643,339	6,043,736	643,339	6,649,790
\$15,000 under \$20,000	1,132,656	16,601,520	0	0	666,005	5,225,404	666,005	6,097,078
\$20,000 under \$25,000	1,269,230	19,248,009	0	0	653,950	4,710,476	653,950	5,815,840
\$25,000 under \$30,000	1,537,327	23,712,386	0	0	672,006	5,221,510	672,006	6,607,401
\$30,000 under \$35,000	1,699,403	26,183,813	0	0	655,712	4,782,795	655,712	6,378,610
\$35,000 under \$40,000	1,864,367	29,603,394	0	0	612,121	4,597,489	612,121	6,315,259
\$40,000 under \$45,000	1,973,819	31,607,601	0	0	602,389	4,193,041	602,389	6,108,912
\$45,000 under \$50,000	1,990,848	33,036,198	0	0	538,079	3,886,605	538,079	5,801,735
\$50,000 under \$55,000	1,950,152	33,383,603	0	0	541,793	3,651,524	541,793	5,779,861
\$55,000 under \$60,000	1,923,170	33,876,830	0	0	478,554	3,347,753	478,554	5,407,628
\$60,000 under \$75,000	5,507,988	103,580,504	0	0	1,174,915	8,957,504	1,174,915	14,864,022
\$75,000 under \$100,000	7,876,832	166,375,232	* 5,052	* 385	1,340,645	10,570,133	1,340,645	19,229,473
\$100,000 under \$200,000	11,873,957	329,248,558	40,809	7,166	1,048,110	10,758,701	1,048,110	20,868,716
\$200,000 under \$250,000	1,450,337	59,577,768	32,595	19,150	58,304	1,215,389	58,304	2,180,408
\$250,000 under \$500,000	1,866,973	104,534,351	37,041	61,131	51,224	1,527,154	51,224	2,741,082
\$500,000 under \$1,000,000	527,916	53,584,508	12,371	61,759	4,513	305,390	4,513	529,453
\$1,000,000 under \$1,500,000	123,984	20,913,652	2,052	20,744	650	62,547	650	119,461
\$1,500,000 under \$2,000,000	50,702	12,039,070	950	13,167	187	24,304	187	48,412
\$2,000,000 under \$5,000,000	71,694	28,545,465	1,325	31,521	141	29,886	141	59,938
\$5,000,000 under \$10,000,000	17,280	15,424,021	392	21,154	** 12	** 3,516	** 12	** 12,147
\$10,000,000 or more	11,166	45,012,571	246	85,608	**	**	**	**
Taxable returns, total	38,471,033	1,027,346,618	131,305	317,297	6,557,699	42,528,186	6,557,699	77,198,270
Nontaxable returns, total	8,173,476	189,320,628	1,528	4,488	3,873,717	42,808,377	3,873,717	50,924,268

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Medical and dental expenses deduction—continued		Taxes paid deduction					
	Expenses in excess of limitation		Total		State and local taxes			
					Total		Income tax	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All returns, total	10,430,419	42,785,975	46,315,562	445,096,983	44,868,999	262,697,597	33,473,437	246,234,424
Under \$5,000	282,221	52,240	386,103	1,264,947	318,288	249,047	95,508	141,914
\$5,000 under \$10,000	405,548	233,365	561,064	1,903,438	489,184	368,150	135,722	175,359
\$10,000 under \$15,000	643,339	606,054	881,559	2,653,978	801,989	577,821	255,160	267,237
\$15,000 under \$20,000	666,005	871,675	1,115,273	3,398,659	1,033,726	811,516	425,355	413,402
\$20,000 under \$25,000	653,950	1,105,364	1,240,732	4,274,384	1,156,112	1,142,723	557,453	612,293
\$25,000 under \$30,000	672,006	1,385,891	1,506,238	5,109,024	1,410,910	1,655,942	792,047	1,129,148
\$30,000 under \$35,000	655,712	1,595,815	1,669,302	5,887,568	1,602,710	2,021,081	989,539	1,455,105
\$35,000 under \$40,000	612,121	1,717,770	1,840,811	7,011,359	1,752,432	2,658,890	1,207,920	2,076,782
\$40,000 under \$45,000	602,389	1,915,872	1,952,649	7,988,547	1,880,604	3,253,407	1,312,847	2,636,539
\$45,000 under \$50,000	538,079	1,915,129	1,977,897	8,740,751	1,923,509	3,711,025	1,388,063	3,091,180
\$50,000 under \$55,000	541,793	2,128,337	1,941,909	9,192,047	1,879,702	4,040,795	1,397,024	3,442,149
\$55,000 under \$60,000	478,554	2,059,875	1,914,821	9,645,165	1,861,097	4,383,873	1,418,069	3,828,028
\$60,000 under \$75,000	1,174,915	5,906,518	5,486,130	31,312,429	5,351,407	14,980,907	4,149,071	13,267,386
\$75,000 under \$100,000	1,340,645	8,659,340	7,865,448	55,149,730	7,676,057	28,321,696	6,202,959	25,855,615
\$100,000 under \$200,000	1,048,110	10,110,015	11,858,976	128,861,214	11,657,840	72,689,758	9,740,834	68,597,226
\$200,000 under \$250,000	58,304	965,019	1,449,503	26,171,148	1,432,004	16,237,568	1,202,600	15,508,155
\$250,000 under \$500,000	51,224	1,213,928	1,865,622	49,222,107	1,846,648	32,666,795	1,540,345	31,635,799
\$500,000 under \$1,000,000	4,513	224,063	527,185	27,379,509	522,809	20,238,361	434,806	19,865,840
\$1,000,000 under \$1,500,000	650	56,914	123,807	11,270,917	122,639	8,956,558	101,790	8,834,719
\$1,500,000 under \$2,000,000	187	24,109	50,614	6,479,911	50,238	5,355,372	42,265	5,285,288
\$2,000,000 under \$5,000,000	141	30,052	71,548	15,263,759	70,920	13,148,867	59,717	13,031,647
\$5,000,000 under \$10,000,000	** 12	** 8,630	17,242	7,979,487	17,125	7,212,075	14,765	7,162,819
\$10,000,000 or more	**	**	11,130	18,936,905	11,049	18,015,371	9,578	17,920,794
Taxable returns, total	6,557,699	34,670,084	38,316,615	406,094,803	37,387,317	249,967,065	29,496,122	236,884,350
Nontaxable returns, total	3,872,719	8,115,891	7,998,947	39,002,180	7,481,682	12,730,533	3,977,316	9,350,074

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Taxes paid deduction—continued							
	State and local taxes—continued		Real estate taxes		New motor vehicle taxes		Personal property taxes	
	General sales tax							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total	11,395,561	16,463,173	40,982,684	172,201,075	308,717	416,726	17,191,317	6,806,167
Under \$5,000	222,780	107,133	302,068	985,891	* 1,995	* 60	92,734	23,332
\$5,000 under \$10,000	353,462	192,791	443,655	1,471,116	* 998	* 1,012	151,410	40,897
\$10,000 under \$15,000	546,829	310,584	693,177	1,949,961	* 3,994	* 6,087	225,543	83,725
\$15,000 under \$20,000	608,370	398,114	879,981	2,377,174	* 3,229	* 1,057	336,207	122,508
\$20,000 under \$25,000	598,659	530,430	991,631	2,932,645	* 6,146	* 5,615	439,776	156,874
\$25,000 under \$30,000	618,863	526,794	1,162,108	3,195,088	8,137	8,973	534,001	163,560
\$30,000 under \$35,000	613,171	565,976	1,340,982	3,609,003	13,000	11,496	573,650	173,963
\$35,000 under \$40,000	544,512	582,108	1,511,064	4,109,547	9,177	11,452	622,821	187,247
\$40,000 under \$45,000	567,757	616,867	1,627,885	4,424,868	18,986	25,585	723,773	208,593
\$45,000 under \$50,000	535,446	619,845	1,653,214	4,695,508	14,284	17,196	739,095	247,238
\$50,000 under \$55,000	482,679	598,646	1,663,415	4,846,805	15,503	16,505	715,762	214,079
\$55,000 under \$60,000	443,028	555,846	1,683,349	4,922,189	9,332	9,674	719,033	231,199
\$60,000 under \$75,000	1,202,336	1,713,521	4,859,836	15,343,788	41,143	44,643	2,133,009	731,150
\$75,000 under \$100,000	1,473,098	2,466,080	7,184,982	25,133,462	62,899	97,693	3,113,646	1,197,389
\$100,000 under \$200,000	1,917,006	4,092,531	11,117,715	53,022,710	91,072	147,583	4,810,508	2,220,443
\$200,000 under \$250,000	229,403	729,412	1,358,788	9,508,909	8,334	11,141	504,154	268,666
\$250,000 under \$500,000	306,303	1,030,996	1,750,652	15,897,793	* 489	* 954	565,387	347,744
\$500,000 under \$1,000,000	88,002	372,521	498,208	6,892,997	0	0	135,105	112,632
\$1,000,000 under \$1,500,000	20,848	121,840	117,432	2,204,673	0	0	26,051	31,019
\$1,500,000 under \$2,000,000	7,973	70,085	47,741	1,081,723	0	0	10,141	10,913
\$2,000,000 under \$5,000,000	11,203	117,220	67,775	2,024,347	0	0	13,796	17,476
\$5,000,000 under \$10,000,000	2,360	49,256	16,359	735,501	0	0	3,350	6,503
\$10,000,000 or more	1,471	94,576	10,666	835,377	0	0	2,364	9,017
Taxable returns, total	7,891,195	13,082,714	34,242,645	147,537,478	254,616	338,170	14,453,292	5,686,230
Nontaxable returns, total	3,504,366	3,380,459	6,740,039	24,663,597	54,100	78,555	2,738,026	1,119,937

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Taxes paid deduction—continued		Interest paid deduction					
	Other taxes		Total		Home mortgage interest			
					Total		Paid to financial institutions	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
All returns, total	5,249,633	2,975,418	37,481,356	414,712,788	36,958,143	393,957,879	36,436,224	387,244,132
Under \$5,000	37,307	6,616	253,187	2,317,298	245,982	2,254,920	241,880	2,234,099
\$5,000 under \$10,000	51,326	22,263	353,486	2,874,657	340,398	2,778,551	332,218	2,734,504
\$10,000 under \$15,000	59,608	36,385	508,760	3,901,436	493,542	3,814,537	488,862	3,780,551
\$15,000 under \$20,000	105,042	86,404	692,545	5,205,709	677,411	5,019,182	660,532	4,932,892
\$20,000 under \$25,000	97,829	36,527	830,138	6,621,366	816,604	6,436,984	803,060	6,315,554
\$25,000 under \$30,000	132,732	85,461	1,041,131	7,944,755	1,024,426	7,685,798	1,003,928	7,546,067
\$30,000 under \$35,000	154,294	72,025	1,238,870	9,762,373	1,223,725	9,449,577	1,206,474	9,277,418
\$35,000 under \$40,000	175,686	44,222	1,384,890	10,967,472	1,377,266	10,550,441	1,347,638	10,324,235
\$40,000 under \$45,000	193,202	76,095	1,501,733	12,099,140	1,484,839	11,611,353	1,467,912	11,428,238
\$45,000 under \$50,000	197,010	69,784	1,541,612	12,760,543	1,525,095	12,319,161	1,495,354	12,059,722
\$50,000 under \$55,000	204,572	73,862	1,520,561	12,827,992	1,509,409	12,362,397	1,488,203	12,122,908
\$55,000 under \$60,000	185,120	98,229	1,566,211	13,190,977	1,552,553	12,705,833	1,528,357	12,499,246
\$60,000 under \$75,000	559,300	211,942	4,554,293	41,266,422	4,512,612	39,918,410	4,429,221	39,207,399
\$75,000 under \$100,000	866,338	399,490	6,695,430	67,653,692	6,635,295	65,483,039	6,554,929	64,449,524
\$100,000 under \$200,000	1,490,042	780,720	10,363,907	126,946,651	10,257,972	125,351,144	10,143,880	123,402,742
\$200,000 under \$250,000	230,613	144,865	1,232,857	20,768,041	1,206,522	20,206,203	1,195,239	19,877,792
\$250,000 under \$500,000	340,013	308,821	1,556,686	32,138,237	1,502,288	30,462,789	1,486,841	29,924,842
\$500,000 under \$1,000,000	106,544	135,518	426,573	11,968,350	395,300	10,238,449	389,079	9,979,785
\$1,000,000 under \$1,500,000	28,876	78,666	98,031	3,321,238	84,255	2,407,752	82,644	2,354,925
\$1,500,000 under \$2,000,000	11,252	31,903	40,221	1,557,769	33,284	994,676	32,450	962,201
\$2,000,000 under \$5,000,000	16,423	73,069	57,089	3,160,854	44,565	1,416,474	43,226	1,358,356
\$5,000,000 under \$10,000,000	4,026	25,408	13,850	1,330,547	9,462	314,234	9,181	303,783
\$10,000,000 or more	2,478	77,142	9,294	4,127,268	5,338	175,973	5,116	167,347
Taxable returns, total	4,497,730	2,565,860	31,391,561	348,201,550	30,964,047	330,624,515	30,544,041	325,030,967
Nontaxable returns, total	751,903	409,558	6,089,795	66,511,238	5,994,096	63,333,364	5,892,183	62,213,166

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Interest paid deduction—continued							
	Home mortgage interest—continued		Deductible points		Qualified mortgage insurance premiums		Investment interest expense deduction	
	Paid to individuals							
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
All returns, total	1,192,359	6,713,746	2,916,508	1,525,892	4,197,222	5,609,800	1,523,334	13,619,217
Under \$5,000	6,121	20,821	13,745	7,960	16,008	31,337	12,386	23,080
\$5,000 under \$10,000	12,857	44,046	21,908	21,456	39,541	44,165	13,862	30,486
\$10,000 under \$15,000	9,884	33,986	26,327	13,461	51,798	50,880	20,166	22,558
\$15,000 under \$20,000	18,500	86,290	32,566	8,608	77,342	121,286	25,652	56,633
\$20,000 under \$25,000	20,561	121,430	41,995	10,517	124,269	159,998	19,108	13,868
\$25,000 under \$30,000	28,543	139,732	43,444	24,425	170,390	176,120	22,980	58,412
\$30,000 under \$35,000	29,068	172,159	58,822	22,814	221,328	259,563	20,693	30,418
\$35,000 under \$40,000	41,520	226,206	81,040	46,085	255,659	336,036	19,956	34,910
\$40,000 under \$45,000	33,823	183,115	81,661	65,337	312,356	356,712	33,809	65,737
\$45,000 under \$50,000	48,725	259,439	78,704	53,581	299,881	357,671	24,212	30,131
\$50,000 under \$55,000	43,257	239,489	96,064	48,089	264,259	362,215	25,309	55,292
\$55,000 under \$60,000	39,734	206,586	99,984	49,355	291,381	397,251	25,915	38,538
\$60,000 under \$75,000	148,394	711,011	287,657	113,371	785,506	1,068,410	102,865	166,232
\$75,000 under \$100,000	219,805	1,033,515	500,421	231,018	1,037,666	1,669,360	151,451	270,275
\$100,000 under \$200,000	374,250	1,948,403	1,018,714	513,960	248,631	216,608	413,114	864,938
\$200,000 under \$250,000	36,657	328,411	155,502	99,786	* 598	* 1,520	108,927	460,532
\$250,000 under \$500,000	56,188	537,947	199,798	132,597	* 592	* 658	244,979	1,542,192
\$500,000 under \$1,000,000	16,563	258,664	55,909	43,075	0	0	124,458	1,686,825
\$1,000,000 under \$1,500,000	3,311	52,827	11,666	9,788	0	0	42,078	903,698
\$1,500,000 under \$2,000,000	1,487	32,475	4,190	3,269	* 16	* 10	19,887	559,813
\$2,000,000 under \$5,000,000	2,379	58,118	4,974	5,239	0	0	33,796	1,739,140
\$5,000,000 under \$10,000,000	426	10,450	972	1,199	0	0	10,031	1,015,115
\$10,000,000 or more	308	8,626	445	901	0	0	7,700	3,950,394
Taxable returns, total	1,016,505	5,593,548	2,553,438	1,326,344	3,194,658	4,140,934	1,298,020	12,109,758
Nontaxable returns, total	175,854	1,120,199	363,070	199,548	1,002,563	1,468,866	225,314	1,509,459

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Contributions deduction							
	Total		Cash contributions		Other than cash contributions		Carryover from prior years	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
All returns, total	38,143,170	170,235,681	35,027,193	134,800,994	22,485,278	44,321,908	629,920	31,045,639
Under \$5,000	225,340	164,412	193,652	290,962	64,780	36,272	54,030	201,809
\$5,000 under \$10,000	350,368	528,783	327,557	504,459	139,619	112,223	40,900	388,228
\$10,000 under \$15,000	577,079	998,684	522,182	870,577	224,251	132,496	53,298	457,616
\$15,000 under \$20,000	785,144	1,551,739	705,643	1,364,103	352,885	234,566	37,794	237,284
\$20,000 under \$25,000	869,761	1,710,661	755,863	1,352,457	437,737	309,388	32,968	407,241
\$25,000 under \$30,000	1,075,496	2,408,228	960,775	1,942,928	556,764	449,087	30,481	163,634
\$30,000 under \$35,000	1,198,155	2,604,107	1,070,771	2,090,122	652,732	500,658	25,426	678,467
\$35,000 under \$40,000	1,373,330	3,174,437	1,235,164	2,637,749	752,177	647,559	28,991	416,979
\$40,000 under \$45,000	1,476,882	3,420,199	1,317,716	2,718,132	830,330	605,310	27,460	543,807
\$45,000 under \$50,000	1,498,597	3,452,441	1,349,384	2,778,616	835,403	610,115	23,822	189,798
\$50,000 under \$55,000	1,512,915	3,795,272	1,351,653	3,140,595	868,458	742,358	18,568	167,888
\$55,000 under \$60,000	1,550,007	4,085,348	1,400,630	3,403,332	891,137	675,491	17,762	153,603
\$60,000 under \$75,000	4,473,343	11,975,878	4,055,804	9,878,708	2,635,037	1,994,961	53,022	788,516
\$75,000 under \$100,000	6,652,358	20,070,103	6,066,562	16,529,938	4,029,566	7,358,516	58,757	1,269,420
\$100,000 under \$200,000	10,668,756	41,222,942	9,979,411	34,187,327	6,908,239	6,977,987	78,283	2,187,844
\$200,000 under \$250,000	1,344,902	7,986,960	1,284,073	6,572,016	872,947	1,352,221	11,578	944,551
\$250,000 under \$500,000	1,748,688	15,117,298	1,697,107	12,860,201	1,043,217	2,357,857	19,770	3,434,288
\$500,000 under \$1,000,000	498,950	9,398,231	492,165	7,816,242	265,582	2,034,062	8,178	3,493,844
\$1,000,000 under \$1,500,000	117,694	4,090,087	116,735	3,242,287	58,005	994,271	3,021	1,789,166
\$1,500,000 under \$2,000,000	48,629	2,474,105	48,211	1,890,625	22,863	1,024,479	1,406	1,521,436
\$2,000,000 under \$5,000,000	69,084	6,885,636	68,575	4,838,844	31,026	2,216,034	2,738	3,095,883
\$5,000,000 under \$10,000,000	16,763	4,387,375	16,685	3,171,918	7,368	2,871,404	853	1,504,942
\$10,000,000 or more	10,928	18,732,755	10,875	10,718,859	5,154	10,084,592	814	7,009,395
Taxable returns, total	32,285,762	152,310,054	29,739,527	119,999,280	19,516,112	40,784,284	299,647	23,200,274
Nontaxable returns, total	5,857,408	17,925,626	5,287,666	14,801,714	2,969,167	3,537,624	330,273	7,845,365

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued							
	Casualty or theft loss deduction		Limited miscellaneous deductions					
			Total after limitation		Unreimbursed employee business expenses		Tax preparation fees	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	104,659	2,233,970	11,558,003	78,924,750	14,631,980	72,143,485	22,458,968	6,857,307
Under \$5,000	* 1,101	* 3,581	161,276	251,257	21,139	84,836	131,291	44,340
\$5,000 under \$10,000	* 4,120	* 21,493	182,613	521,930	51,739	326,180	227,377	61,482
\$10,000 under \$15,000	* 3,016	* 15,122	246,094	678,375	114,868	408,358	383,649	90,157
\$15,000 under \$20,000	* 4,274	* 9,911	278,102	1,096,094	182,554	774,694	455,508	124,587
\$20,000 under \$25,000	9,222	70,606	356,883	1,691,822	299,309	1,386,104	551,775	120,035
\$25,000 under \$30,000	* 4,011	* 42,780	467,060	2,720,373	401,306	2,275,316	662,007	150,488
\$30,000 under \$35,000	* 6,276	* 220,807	494,697	2,744,660	519,107	2,666,381	754,942	149,143
\$35,000 under \$40,000	* 4,146	* 28,678	540,403	3,276,281	594,073	3,106,004	853,362	187,289
\$40,000 under \$45,000	* 6,025	* 23,094	563,605	3,370,809	622,406	3,318,797	886,101	187,883
\$45,000 under \$50,000	5,366	98,134	597,298	3,882,298	707,834	3,787,672	953,314	192,711
\$50,000 under \$55,000	* 3,298	* 48,047	565,932	3,574,953	687,371	3,615,247	957,923	210,252
\$55,000 under \$60,000	* 6,972	* 123,054	535,179	3,147,861	674,280	3,239,242	906,556	213,371
\$60,000 under \$75,000	9,264	174,101	1,480,880	8,719,504	2,016,407	9,176,145	2,703,284	601,969
\$75,000 under \$100,000	9,764	173,947	1,924,786	11,583,651	2,820,279	12,745,903	4,013,034	932,114
\$100,000 under \$200,000	23,770	753,376	2,546,601	16,882,536	4,114,004	19,474,076	6,127,002	1,727,413
\$200,000 under \$250,000	2,260	94,059	246,769	2,333,328	368,686	2,239,623	705,307	335,161
\$250,000 under \$500,000	1,511	172,810	262,972	3,521,283	350,058	2,291,775	842,896	650,442
\$500,000 under \$1,000,000	213	70,898	68,270	2,242,837	65,996	654,345	228,358	356,760
\$1,000,000 under \$1,500,000	* 11	* 20,635	16,394	1,049,961	10,349	126,327	52,709	137,622
\$1,500,000 under \$2,000,000	* 11	* 4,850	6,931	650,113	3,773	56,957	20,768	70,055
\$2,000,000 under \$5,000,000	* 20	* 15,624	10,512	1,734,321	4,766	165,051	30,016	152,118
\$5,000,000 under \$10,000,000	* 4	* 48,232	2,868	1,016,413	1,139	111,730	7,163	61,201
\$10,000,000 or more	* 3	* 130	1,878	2,234,090	534	112,724	4,626	100,712
Taxable returns, total	61,319	817,630	8,945,427	61,827,732	12,485,988	58,674,246	18,926,928	5,800,053
Nontaxable returns, total	43,341	1,416,339	2,612,575	17,097,019	2,145,992	13,469,239	3,532,041	1,057,254

Footnotes at end of table.

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Table 3. Returns with Itemized Deductions: Itemized Deductions, by Type and by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Itemized deductions—continued									
	Limited miscellaneous deductions—continued				Unlimited miscellaneous deductions					
	Other limited miscellaneous deductions		Miscellaneous deductions subject to 2% AGI limitation		Total		Gambling loss deduction		Miscellaneous deductions other than gambling	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)
All returns, total	7,812,696	33,824,083	28,759,809	112,824,875	1,401,929	20,448,296	889,144	16,101,281	519,797	3,148,695
Under \$5,000	76,990	130,663	175,044	259,839	12,597	18,220	5,817	11,763	6,780	6,457
\$5,000 under \$10,000	95,591	170,036	273,508	557,698	12,064	48,717	9,993	47,006	2,072	1,711
\$10,000 under \$15,000	141,869	270,034	469,147	768,549	21,346	146,423	13,993	105,954	7,353	40,469
\$15,000 under \$20,000	156,318	341,765	579,993	1,241,046	17,076	114,003	13,502	80,665	4,538	33,114
\$20,000 under \$25,000	166,449	411,481	707,260	1,917,619	33,668	168,694	14,952	108,706	18,717	59,988
\$25,000 under \$30,000	231,839	631,711	865,855	3,057,515	50,129	265,716	31,765	214,763	18,364	50,953
\$30,000 under \$35,000	198,521	354,474	969,066	3,169,998	45,390	181,503	26,588	100,749	18,802	80,754
\$35,000 under \$40,000	244,891	523,716	1,117,289	3,817,010	52,620	547,679	35,680	381,294	16,940	166,386
\$40,000 under \$45,000	237,085	490,996	1,146,339	3,997,676	70,639	512,772	46,976	413,834	23,691	98,935
\$45,000 under \$50,000	255,480	661,468	1,261,508	4,641,851	48,506	215,425	31,417	146,714	17,089	68,710
\$50,000 under \$55,000	272,290	534,841	1,206,739	4,360,340	48,037	293,767	31,223	252,015	15,808	40,708
\$55,000 under \$60,000	280,009	534,797	1,202,808	3,987,410	59,851	336,672	39,968	244,904	22,865	91,495
\$60,000 under \$75,000	788,439	1,689,246	3,505,559	11,467,360	168,401	1,174,665	124,221	1,043,701	46,162	130,963
\$75,000 under \$100,000	1,216,370	2,645,051	5,059,961	16,323,068	166,473	1,174,360	118,828	999,237	47,435	171,275
\$100,000 under \$200,000	2,152,608	5,735,276	7,643,269	26,936,764	357,920	3,830,304	244,001	2,878,753	115,607	636,815
\$200,000 under \$250,000	337,079	1,422,852	895,113	3,997,637	50,625	1,027,992	30,796	847,252	20,200	125,556
\$250,000 under \$500,000	568,347	3,460,680	1,142,188	6,402,897	96,033	2,896,593	47,966	2,324,030	48,269	463,274
\$500,000 under \$1,000,000	225,048	2,936,397	339,131	3,947,502	43,080	2,281,051	13,707	1,839,273	28,984	291,816
\$1,000,000 under \$1,500,000	67,126	1,533,084	85,108	1,797,033	15,442	1,119,012	3,508	989,222	12,048	88,859
\$1,500,000 under \$2,000,000	29,862	967,011	36,077	1,094,022	7,767	861,185	1,533	470,011	6,341	67,420
\$2,000,000 under \$5,000,000	47,989	2,628,390	54,846	2,945,559	14,842	1,486,907	1,969	1,199,111	12,961	169,534
\$5,000,000 under \$10,000,000	13,138	1,573,831	14,231	1,746,762	5,037	679,753	453	554,311	4,618	107,513
\$10,000,000 or more	9,357	4,176,284	9,770	4,389,720	4,386	1,066,881	288	848,013	4,152	155,990
Taxable returns, total	6,538,544	28,821,878	24,140,213	93,296,177	1,168,038	15,883,959	757,689	13,258,072	415,444	2,283,918
Nontaxable returns, total	1,274,152	5,002,205	4,619,596	19,528,698	233,891	4,564,337	131,455	2,843,208	104,353	864,776

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

** Data combined to avoid disclosure of information for specific taxpayers.

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

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010

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

Size of adjusted gross income	All returns with earned income credit							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	27,367,757	462,999,439	23,879,201	398,445,264	7,042,998	47,664,628	27,367,757	446,449,242
No adjusted gross income	244,568	-12,234,754	142,794	1,249,837	153,146	634,618	244,568	1,884,455
\$1 under \$1,000	348,318	196,184	231,921	248,925	134,671	184,987	348,318	484,270
\$1,000 under \$2,000	438,899	665,220	374,987	693,358	92,087	146,365	438,899	876,048
\$2,000 under \$3,000	530,656	1,339,714	455,177	1,199,084	114,324	264,241	530,656	1,502,173
\$3,000 under \$4,000	628,142	2,208,397	522,638	1,812,220	163,135	446,112	628,142	2,306,067
\$4,000 under \$5,000	655,897	2,959,201	518,139	2,326,223	176,330	650,057	655,897	3,023,558
\$5,000 under \$6,000	775,232	4,270,246	621,356	3,320,552	234,354	904,925	775,232	4,225,477
\$6,000 under \$7,000	960,296	6,241,808	777,149	4,843,095	280,925	1,284,518	960,296	6,136,703
\$7,000 under \$8,000	979,326	7,358,947	803,795	5,545,550	285,848	1,457,398	979,326	7,036,185
\$8,000 under \$9,000	1,156,595	9,873,528	891,948	6,774,805	406,381	2,641,492	1,156,595	9,416,297
\$9,000 under \$10,000	1,405,877	13,334,490	1,083,664	8,780,273	549,898	3,844,749	1,405,877	12,625,022
\$10,000 under \$11,000	1,165,244	12,226,478	982,207	8,957,215	330,560	2,410,200	1,165,244	11,379,762
\$11,000 under \$12,000	1,125,103	12,926,465	950,251	9,779,144	321,119	2,321,891	1,125,103	12,101,034
\$12,000 under \$13,000	1,432,936	17,937,976	1,165,303	12,586,606	496,342	4,074,479	1,432,936	16,661,085
\$13,000 under \$14,000	1,095,255	14,717,720	857,533	9,785,896	406,876	3,964,910	1,095,255	13,750,806
\$14,000 under \$15,000	835,450	12,105,339	711,294	8,939,647	239,212	2,272,945	835,450	11,212,628
\$15,000 under \$16,000	781,127	12,111,927	666,698	9,407,140	226,051	1,851,800	781,127	11,258,940
\$16,000 under \$17,000	802,745	13,233,347	713,414	10,499,954	206,291	1,685,792	802,745	12,185,746
\$17,000 under \$18,000	740,203	12,954,507	665,104	10,482,828	168,081	1,364,268	740,203	11,847,097
\$18,000 under \$19,000	675,874	12,482,672	613,021	10,409,031	157,181	1,275,769	675,874	11,707,437
\$19,000 under \$20,000	625,312	12,195,211	571,912	10,151,269	128,832	1,161,296	625,312	11,312,565
\$20,000 under \$25,000	3,046,568	68,458,364	2,870,994	59,088,883	521,132	4,425,111	3,046,568	63,521,427
\$25,000 under \$30,000	2,662,490	72,926,812	2,547,846	64,764,658	422,217	2,983,729	2,662,490	67,748,387
\$30,000 under \$35,000	2,152,918	69,771,820	2,092,576	62,988,449	375,909	2,482,118	2,152,918	65,472,916
\$35,000 under \$40,000	1,350,034	50,367,278	1,306,601	44,644,156	275,664	2,142,525	1,350,034	46,818,360
\$40,000 under \$45,000	599,153	25,253,262	589,397	22,653,217	136,441	584,232	599,153	23,237,450
\$45,000 and over	153,538	7,117,281	151,482	6,513,247	39,990	204,103	153,538	6,717,350

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	All returns with earned income credit—continued							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Total	27,367,757	59,562,031	1,409,431	450,596	513,476	275,260	5,434,065	4,855,071
No adjusted gross income	244,568	275,693	* 4	* 15	* 4	* 8	107,509	56,790
\$1 under \$1,000	348,318	72,814	0	0	0	0	55,909	7,022
\$1,000 under \$2,000	438,899	127,556	0	0	0	0	65,439	12,367
\$2,000 under \$3,000	530,656	257,157	0	0	0	0	89,356	19,874
\$3,000 under \$4,000	628,142	416,375	0	0	0	0	129,440	32,951
\$4,000 under \$5,000	655,897	502,802	0	0	0	0	149,129	51,337
\$5,000 under \$6,000	775,232	805,115	0	0	0	0	184,201	76,615
\$6,000 under \$7,000	960,296	1,089,655	0	0	0	0	229,469	100,762
\$7,000 under \$8,000	979,326	1,376,300	0	0	0	0	234,225	115,607
\$8,000 under \$9,000	1,156,595	2,044,402	0	0	0	0	360,395	231,848
\$9,000 under \$10,000	1,405,877	2,908,124	* 4,943	* 251	* 998	* 3	484,070	350,370
\$10,000 under \$11,000	1,165,244	2,335,127	13,947	850	* 4,962	* 228	285,019	202,012
\$11,000 under \$12,000	1,125,103	2,444,313	16,934	1,230	* 6,981	* 882	266,433	203,975
\$12,000 under \$13,000	1,432,936	3,818,154	26,894	1,245	17,926	3,358	420,583	423,412
\$13,000 under \$14,000	1,095,255	3,631,486	37,003	225	25,034	1,081	356,746	423,433
\$14,000 under \$15,000	835,450	3,090,542	* 2,996	* 187	* 998	* 15	203,066	257,663
\$15,000 under \$16,000	781,127	2,862,441	* 972	* 168	0	0	175,206	232,640
\$16,000 under \$17,000	802,745	2,880,787	* 5,983	* 492	0	0	157,501	202,389
\$17,000 under \$18,000	740,203	2,657,814	* 8,018	* 1,144	0	0	132,976	164,310
\$18,000 under \$19,000	675,874	2,421,873	* 2,970	* 323	* 998	* 195	113,123	164,436
\$19,000 under \$20,000	625,312	2,260,421	13,011	2,825	* 29	* 1,217	99,811	141,023
\$20,000 under \$25,000	3,046,568	9,728,738	188,615	51,011	* 2,016	* 354	366,738	543,712
\$25,000 under \$30,000	2,662,490	6,277,972	285,809	137,510	24,947	6,603	285,875	398,897
\$30,000 under \$35,000	2,152,918	3,295,467	567,325	197,634	288,677	173,087	235,429	256,178
\$35,000 under \$40,000	1,350,034	1,499,016	191,788	50,148	118,870	78,879	172,599	147,079
\$40,000 under \$45,000	599,153	434,955	41,222	4,988	21,039	9,350	53,839	31,980
\$45,000 and over	153,538	46,930	* 997	* 350	0	0	19,981	6,389

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	All returns with earned income credit—continued				Returns with no qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Total	25,227,115	54,256,364	23,958	339,350	6,647,463	44,645,443	5,455,924	40,358,852
No adjusted gross income	181,671	218,888	0	0	160,106	-5,908,753	87,508	439,357
\$1 under \$1,000	309,011	65,792	* 1,999	* 50,358	259,185	142,852	159,881	137,587
\$1,000 under \$2,000	393,226	115,189	* 2,002	* 36,324	305,869	465,871	252,686	454,062
\$2,000 under \$3,000	474,920	237,283	* 4,001	* 38,847	344,703	872,269	282,429	747,856
\$3,000 under \$4,000	557,277	383,424	* 2,002	* 47,735	387,370	1,358,129	308,682	1,085,848
\$4,000 under \$5,000	556,741	451,465	* 2,019	* 47,278	443,377	1,998,088	335,802	1,521,820
\$5,000 under \$6,000	664,599	728,500	0	0	463,760	2,550,766	352,915	1,937,437
\$6,000 under \$7,000	827,267	988,893	* 998	* 9,090	602,907	3,915,555	471,998	3,052,879
\$7,000 under \$8,000	872,333	1,260,693	* 2,993	* 33,236	549,144	4,117,523	446,984	3,068,487
\$8,000 under \$9,000	1,047,324	1,812,554	0	0	533,095	4,532,602	439,645	3,448,926
\$9,000 under \$10,000	1,319,866	2,557,504	0	0	538,828	5,111,642	461,444	4,019,884
\$10,000 under \$11,000	1,081,518	2,132,265	* 1,001	* 12,348	513,996	5,393,733	455,435	4,192,018
\$11,000 under \$12,000	1,057,712	2,239,108	0	0	485,687	5,572,391	434,760	4,515,303
\$12,000 under \$13,000	1,355,604	3,393,497	0	0	524,485	6,543,763	488,060	5,458,067
\$13,000 under \$14,000	1,045,023	3,207,828	0	0	230,511	3,061,803	208,332	2,563,481
\$14,000 under \$15,000	823,463	2,832,693	* 972	* 35	67,422	975,990	59,443	702,538
\$15,000 under \$16,000	768,611	2,629,633	0	0	74,436	1,152,337	63,863	974,526
\$16,000 under \$17,000	779,616	2,677,907	0	0	75,843	1,250,817	65,864	887,932
\$17,000 under \$18,000	727,814	2,492,360	0	0	60,437	1,058,161	55,166	761,246
\$18,000 under \$19,000	667,653	2,257,115	* 2,008	* 22,637	26,301	479,903	25,027	389,597
\$19,000 under \$20,000	618,907	2,116,572	0	0	0	0	0	0
\$20,000 under \$25,000	2,991,231	9,134,015	* 1,995	* 7,434	0	0	0	0
\$25,000 under \$30,000	2,554,451	5,741,565	0	0	0	0	0	0
\$30,000 under \$35,000	1,752,968	2,841,655	* 998	* 2,349	0	0	0	0
\$35,000 under \$40,000	1,129,121	1,301,789	* 972	* 31,679	0	0	0	0
\$40,000 under \$45,000	533,617	397,987	0	0	0	0	0	0
\$45,000 and over	135,572	40,191	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
Total	1,840,629	6,989,752	6,647,463	47,355,531	6,647,463	1,752,785	97,725	3,770
No adjusted gross income	99,219	300,253	160,106	739,610	160,106	35,231	0	0
\$1 under \$1,000	113,002	121,923	259,185	259,510	259,185	18,532	0	0
\$1,000 under \$2,000	79,110	119,747	305,869	574,419	305,869	41,840	0	0
\$2,000 under \$3,000	89,856	212,159	344,703	966,297	344,703	70,186	0	0
\$3,000 under \$4,000	115,607	312,502	387,370	1,398,350	387,370	102,573	0	0
\$4,000 under \$5,000	132,988	495,795	443,377	2,017,615	443,377	147,806	0	0
\$5,000 under \$6,000	159,194	553,327	463,760	2,490,764	463,760	181,805	0	0
\$6,000 under \$7,000	188,520	773,833	602,907	3,826,712	602,907	253,661	0	0
\$7,000 under \$8,000	167,689	740,542	549,144	3,809,029	549,144	222,091	0	0
\$8,000 under \$9,000	141,246	712,057	533,095	4,160,982	533,095	185,728	0	0
\$9,000 under \$10,000	126,583	640,830	538,828	4,660,714	538,828	159,161	4,943	250
\$10,000 under \$11,000	104,121	653,650	513,996	4,845,669	513,996	120,432	13,947	850
\$11,000 under \$12,000	89,908	491,829	485,687	5,007,132	485,687	90,657	16,934	1,230
\$12,000 under \$13,000	94,328	314,936	524,485	5,773,004	524,485	53,895	26,894	1,245
\$13,000 under \$14,000	41,110	181,296	230,511	2,744,778	230,511	19,122	35,008	195
\$14,000 under \$15,000	23,120	90,553	67,422	793,126	67,422	18,549	0	0
\$15,000 under \$16,000	21,685	8,668	74,436	983,194	74,436	16,065	0	0
\$16,000 under \$17,000	28,340	173,392	75,843	1,061,324	75,843	10,630	0	0
\$17,000 under \$18,000	18,800	64,927	60,437	826,174	60,437	4,385	0	0
\$18,000 under \$19,000	* 6,204	* 27,532	26,301	417,130	26,301	437	0	0
\$19,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with no qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
Total	55,901	5,552	1,353,989	370,454	5,405,288	1,378,560	* 3,971	* 6,927
No adjusted gross income	0	0	67,073	16,089	102,995	19,141	0	0
\$1 under \$1,000	0	0	41,235	3,873	220,876	14,658	0	0
\$1,000 under \$2,000	0	0	53,738	7,417	260,196	34,423	* 1,001	* 610
\$2,000 under \$3,000	0	0	71,125	14,514	288,968	55,672	* 1,999	* 6,282
\$3,000 under \$4,000	0	0	88,632	20,918	316,508	81,655	0	0
\$4,000 under \$5,000	0	0	115,879	37,289	344,221	110,517	0	0
\$5,000 under \$6,000	0	0	123,663	46,492	353,523	135,313	0	0
\$6,000 under \$7,000	0	0	150,807	58,691	469,878	194,970	0	0
\$7,000 under \$8,000	0	0	124,183	47,214	442,165	174,877	0	0
\$8,000 under \$9,000	0	0	119,713	39,279	424,022	146,450	0	0
\$9,000 under \$10,000	998	3	99,771	26,052	454,034	132,858	0	0
\$10,000 under \$11,000	* 4,962	* 228	86,274	20,370	431,536	99,211	0	0
\$11,000 under \$12,000	* 6,981	* 882	66,325	12,918	418,296	76,509	0	0
\$12,000 under \$13,000	17,926	3,358	61,375	6,462	447,153	46,188	0	0
\$13,000 under \$14,000	25,034	1,081	26,065	4,134	180,418	14,794	0	0
\$14,000 under \$15,000	0	0	12,198	2,720	57,462	15,830	* 972	* 35
\$15,000 under \$16,000	0	0	13,488	2,720	61,920	13,346	0	0
\$16,000 under \$17,000	0	0	17,887	2,408	58,935	8,222	0	0
\$17,000 under \$18,000	0	0	11,339	837	49,098	3,548	0	0
\$18,000 under \$19,000	0	0	* 3,218	* 58	23,083	379	0	0
\$19,000 under \$20,000	0	0	0	0	0	0	0	0
\$20,000 under \$25,000	0	0	0	0	0	0	0	0
\$25,000 under \$30,000	0	0	0	0	0	0	0	0
\$30,000 under \$35,000	0	0	0	0	0	0	0	0
\$35,000 under \$40,000	0	0	0	0	0	0	0	0
\$40,000 under \$45,000	0	0	0	0	0	0	0	0
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with one qualifying child							
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
Total	10,000,745	182,193,227	8,947,502	158,209,713	2,280,898	14,379,575	10,000,745	172,709,118
No adjusted gross income	39,912	-2,287,554	25,951	344,159	25,792	140,557	39,912	484,716
\$1 under \$1,000	52,655	32,077	41,612	42,122	13,647	33,294	52,655	93,055
\$1,000 under \$2,000	89,977	132,255	82,989	151,892	* 8,932	* 8,851	89,977	196,457
\$2,000 under \$3,000	113,887	287,509	105,540	284,655	14,407	20,868	113,887	305,523
\$3,000 under \$4,000	164,265	578,928	148,059	510,165	30,116	77,547	164,265	614,428
\$4,000 under \$5,000	131,199	592,632	112,361	488,059	27,064	89,185	131,199	598,036
\$5,000 under \$6,000	185,500	1,027,024	156,388	803,151	46,650	210,304	185,500	1,013,454
\$6,000 under \$7,000	226,893	1,478,617	196,634	1,155,520	55,803	305,770	226,893	1,461,290
\$7,000 under \$8,000	270,045	2,034,451	216,860	1,520,559	82,084	491,044	270,045	2,026,267
\$8,000 under \$9,000	432,498	3,711,161	291,353	2,074,607	204,409	1,556,011	432,498	3,630,618
\$9,000 under \$10,000	629,060	5,961,830	420,961	3,118,559	337,175	2,638,522	629,060	5,757,082
\$10,000 under \$11,000	400,763	4,202,414	333,562	3,008,949	136,956	986,147	400,763	3,995,096
\$11,000 under \$12,000	330,044	3,790,304	278,632	2,839,953	97,912	714,974	330,044	3,554,927
\$12,000 under \$13,000	358,590	4,486,013	306,167	3,454,084	92,875	698,542	358,590	4,152,627
\$13,000 under \$14,000	338,952	4,569,703	290,139	3,380,633	94,078	791,775	338,952	4,172,408
\$14,000 under \$15,000	362,614	5,255,146	328,017	4,224,488	62,417	576,927	362,614	4,801,416
\$15,000 under \$16,000	321,515	4,990,084	290,777	4,209,953	65,398	446,098	321,515	4,656,051
\$16,000 under \$17,000	356,486	5,870,311	330,158	4,998,689	68,296	388,842	356,486	5,387,530
\$17,000 under \$18,000	325,461	5,695,442	299,280	4,744,304	58,647	398,189	325,461	5,142,494
\$18,000 under \$19,000	332,355	6,137,370	304,381	5,267,753	68,370	492,941	332,355	5,760,694
\$19,000 under \$20,000	308,566	6,019,746	289,098	5,316,686	52,906	348,707	308,566	5,665,394
\$20,000 under \$25,000	1,467,438	33,021,146	1,410,245	29,589,556	206,911	1,223,343	1,467,438	30,814,854
\$25,000 under \$30,000	1,326,161	36,277,522	1,281,533	32,609,635	178,055	1,045,928	1,326,161	33,655,563
\$30,000 under \$35,000	1,057,250	34,225,803	1,038,047	31,612,317	160,155	461,257	1,057,250	32,075,924
\$35,000 under \$40,000	349,059	12,911,769	339,157	11,300,905	80,297	306,140	349,059	11,607,045
\$40,000 under \$45,000	29,601	1,191,526	29,601	1,158,359	11,546	-72,189	29,601	1,086,170
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued							
	Total earned income credit		EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Total	10,000,745	21,014,165	1,108,815	363,028	403,581	234,980	1,766,573	1,594,541
No adjusted gross income	39,912	83,852	0	0	0	0	18,512	14,901
\$1 under \$1,000	52,655	25,387	0	0	0	0	* 7,627	* 908
\$1,000 under \$2,000	89,977	50,728	0	0	0	0	* 7,960	* 919
\$2,000 under \$3,000	113,887	103,637	0	0	0	0	10,419	2,824
\$3,000 under \$4,000	164,265	198,363	0	0	0	0	25,294	7,067
\$4,000 under \$5,000	131,199	196,794	0	0	0	0	19,895	8,119
\$5,000 under \$6,000	185,500	337,884	0	0	0	0	36,933	18,679
\$6,000 under \$7,000	226,893	488,922	0	0	0	0	46,030	25,532
\$7,000 under \$8,000	270,045	676,001	0	0	0	0	74,142	47,673
\$8,000 under \$9,000	432,498	1,198,872	0	0	0	0	188,388	156,007
\$9,000 under \$10,000	629,060	1,851,091	0	0	0	0	310,296	268,524
\$10,000 under \$11,000	400,763	1,171,223	0	0	0	0	114,167	102,226
\$11,000 under \$12,000	330,044	955,839	0	0	0	0	85,710	73,181
\$12,000 under \$13,000	358,590	1,031,057	0	0	0	0	75,985	82,712
\$13,000 under \$14,000	338,952	993,119	* 1,995	* 31	0	0	77,190	93,572
\$14,000 under \$15,000	362,614	1,049,966	* 1,995	* 84	* 998	* 15	52,241	65,254
\$15,000 under \$16,000	321,515	943,859	* 972	* 168	0	0	48,489	65,100
\$16,000 under \$17,000	356,486	1,037,098	* 5,012	* 450	0	0	48,633	62,166
\$17,000 under \$18,000	325,461	909,396	* 6,023	* 1,013	0	0	48,788	51,055
\$18,000 under \$19,000	332,355	901,665	* 2,970	* 323	* 998	* 195	45,689	70,576
\$19,000 under \$20,000	308,566	801,283	11,981	2,060	0	0	39,128	54,168
\$20,000 under \$25,000	1,467,438	3,187,744	171,709	45,844	* 2,016	* 354	124,184	144,694
\$25,000 under \$30,000	1,326,161	1,949,741	261,789	124,000	22,931	5,519	130,046	122,866
\$30,000 under \$35,000	1,057,250	733,526	521,274	168,159	285,673	172,210	91,398	42,732
\$35,000 under \$40,000	349,059	135,749	104,898	20,340	81,909	53,595	37,122	12,965
\$40,000 under \$45,000	29,601	1,368	18,197	558	* 9,056	* 3,093	* 2,309	* 123
\$45,000 and over	0	0	0	0	0	0	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with one qualifying child—continued				Returns with two qualifying children			
	EIC refundable portion		Nontaxable combat pay		Number of returns	Adjusted gross income less deficit	EIC salaries and wages	
	Number of returns	Amount	Number of returns	Amount			Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
Total	9,389,122	19,056,595	* 8,008	* 119,830	7,335,150	154,906,875	6,466,406	131,416,648
No adjusted gross income	37,314	68,952	0	0	33,365	-2,724,659	22,019	310,107
\$1 under \$1,000	52,655	24,478	* 998	* 17,639	22,542	13,032	18,483	50,288
\$1,000 under \$2,000	89,977	49,810	* 1,001	* 35,714	24,025	38,917	21,285	61,343
\$2,000 under \$3,000	113,887	100,813	0	0	54,837	135,861	51,275	124,672
\$3,000 under \$4,000	164,265	191,296	* 1,001	* 26,716	57,834	204,530	50,439	164,356
\$4,000 under \$5,000	131,199	188,676	* 1,018	* 20,791	59,341	270,136	48,968	211,671
\$5,000 under \$6,000	185,302	319,206	0	0	84,137	459,514	73,180	383,574
\$6,000 under \$7,000	226,893	463,390	0	0	90,218	584,424	79,196	452,833
\$7,000 under \$8,000	270,037	628,328	* 1,995	* 14,665	122,058	919,611	105,806	716,223
\$8,000 under \$9,000	432,300	1,042,865	0	0	139,293	1,188,004	118,607	890,619
\$9,000 under \$10,000	628,042	1,582,567	0	0	176,540	1,676,736	148,133	1,235,676
\$10,000 under \$11,000	399,496	1,068,997	0	0	184,466	1,936,516	142,355	1,247,109
\$11,000 under \$12,000	330,044	882,658	0	0	223,384	2,575,385	169,014	1,697,046
\$12,000 under \$13,000	358,590	948,346	0	0	421,501	5,294,988	273,222	2,774,703
\$13,000 under \$14,000	338,952	899,515	0	0	401,887	5,420,270	277,875	3,000,852
\$14,000 under \$15,000	361,616	984,629	0	0	306,170	4,435,025	243,220	3,034,159
\$15,000 under \$16,000	321,515	878,591	0	0	268,508	4,160,976	220,227	2,941,411
\$16,000 under \$17,000	354,468	974,482	0	0	263,423	4,340,676	230,466	3,430,696
\$17,000 under \$18,000	324,411	857,328	0	0	251,411	4,397,536	226,533	3,650,890
\$18,000 under \$19,000	327,360	830,766	0	0	214,019	3,961,100	194,754	3,302,576
\$19,000 under \$20,000	302,485	745,055	0	0	229,836	4,480,754	206,127	3,562,900
\$20,000 under \$25,000	1,424,769	2,997,206	* 998	* 1,955	1,097,953	24,663,000	1,022,867	20,869,669
\$25,000 under \$30,000	1,245,478	1,702,876	0	0	926,613	25,438,169	887,239	22,690,222
\$30,000 under \$35,000	714,664	522,634	* 998	* 2,349	697,699	22,578,338	676,193	20,290,949
\$35,000 under \$40,000	235,168	102,445	0	0	650,022	24,261,643	630,826	21,800,801
\$40,000 under \$45,000	18,236	686	0	0	308,972	13,062,394	304,001	11,482,133
\$45,000 and over	0	0	0	0	25,095	1,134,000	24,095	1,039,172

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued							
	EIC self-employment income		EIC earned income [1]		Total earned income credit		EIC used to offset income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)
Total	1,983,427	17,219,968	7,335,150	148,759,859	7,335,150	24,600,575	182,802	72,523
No adjusted gross income	21,330	164,268	33,365	474,375	33,365	111,508	0	0
\$1 under \$1,000	* 6,031	* 28,148	22,542	111,156	22,542	20,053	0	0
\$1,000 under \$2,000	* 3,045	* -11,254	24,025	50,089	24,025	19,171	0	0
\$2,000 under \$3,000	6,821	22,422	54,837	179,659	54,837	60,572	0	0
\$3,000 under \$4,000	12,254	41,423	57,834	226,797	57,834	85,557	0	0
\$4,000 under \$5,000	14,335	64,028	59,341	275,699	59,341	110,299	0	0
\$5,000 under \$6,000	21,662	112,964	84,137	496,538	84,137	184,305	0	0
\$6,000 under \$7,000	22,729	123,086	90,218	585,010	90,218	232,464	0	0
\$7,000 under \$8,000	25,045	169,037	122,058	885,260	122,058	348,148	0	0
\$8,000 under \$9,000	43,276	284,118	139,293	1,174,738	139,293	462,195	0	0
\$9,000 under \$10,000	61,011	387,140	176,540	1,622,816	176,540	641,373	0	0
\$10,000 under \$11,000	68,488	603,209	184,466	1,862,666	184,466	739,578	0	0
\$11,000 under \$12,000	95,413	838,818	223,384	2,535,864	223,384	977,631	0	0
\$12,000 under \$13,000	236,709	2,396,030	421,501	5,170,733	421,501	2,034,653	0	0
\$13,000 under \$14,000	208,055	2,250,571	401,887	5,251,423	401,887	1,952,190	0	0
\$14,000 under \$15,000	116,353	1,177,687	306,170	4,211,845	306,170	1,480,180	* 1,001	* 103
\$15,000 under \$16,000	101,245	986,808	268,508	3,928,219	268,508	1,289,469	0	0
\$16,000 under \$17,000	70,600	634,379	263,423	4,065,075	263,423	1,257,619	* 972	* 42
\$17,000 under \$18,000	61,704	509,323	251,411	4,160,213	251,411	1,183,965	* 1,995	* 131
\$18,000 under \$19,000	48,825	387,138	214,019	3,699,737	214,019	968,216	0	0
\$19,000 under \$20,000	51,011	539,600	229,836	4,102,500	229,836	1,010,113	* 1,001	* 649
\$20,000 under \$25,000	204,920	1,812,727	1,097,953	22,687,874	1,097,953	4,306,149	15,909	5,030
\$25,000 under \$30,000	151,561	976,153	926,613	23,666,375	926,613	2,767,812	20,026	9,276
\$30,000 under \$35,000	131,727	1,051,190	697,699	21,342,139	697,699	1,454,851	43,017	27,665
\$35,000 under \$40,000	116,818	1,005,408	650,022	22,806,210	650,022	726,633	81,882	26,269
\$40,000 under \$45,000	74,315	600,903	308,972	12,083,035	308,972	174,889	16,998	3,359
\$45,000 and over	* 8,141	* 64,643	25,095	1,103,815	25,095	983	0	0

Footnotes at end of table.

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with two qualifying children—continued							
	Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
Total	47,955	29,033	1,593,603	1,886,149	7,147,905	22,641,903	* 8,001	* 123,243
No adjusted gross income	0	0	16,123	18,179	31,334	93,329	0	0
\$1 under \$1,000	0	0	* 4,059	* 2,084	22,542	17,969	* 1,001	* 32,719
\$1,000 under \$2,000	0	0	* 2,740	* 419	24,025	18,753	0	0
\$2,000 under \$3,000	0	0	* 5,544	* 1,824	54,837	58,747	* 2,002	* 32,565
\$3,000 under \$4,000	0	0	11,328	3,830	57,831	81,726	* 1,001	* 21,018
\$4,000 under \$5,000	0	0	12,383	5,533	59,341	104,767	0	0
\$5,000 under \$6,000	0	0	17,728	9,469	83,939	174,836	0	0
\$6,000 under \$7,000	0	0	19,768	9,457	90,218	223,007	* 998	* 9,090
\$7,000 under \$8,000	0	0	27,107	15,988	122,052	332,161	0	0
\$8,000 under \$9,000	0	0	38,317	25,725	139,293	436,470	0	0
\$9,000 under \$10,000	0	0	51,844	39,520	176,342	601,853	0	0
\$10,000 under \$11,000	0	0	66,498	60,760	184,466	678,817	* 1,001	* 12,348
\$11,000 under \$12,000	0	0	85,503	87,776	223,384	889,855	0	0
\$12,000 under \$13,000	0	0	217,595	264,271	421,501	1,770,382	0	0
\$13,000 under \$14,000	0	0	191,821	246,261	401,747	1,705,930	0	0
\$14,000 under \$15,000	0	0	104,287	140,571	306,141	1,339,505	0	0
\$15,000 under \$16,000	0	0	80,585	114,392	268,508	1,175,076	0	0
\$16,000 under \$17,000	0	0	54,744	80,000	259,418	1,177,577	0	0
\$17,000 under \$18,000	0	0	47,853	67,240	251,411	1,116,594	0	0
\$18,000 under \$19,000	0	0	37,981	50,438	214,019	917,777	* 1,001	* 10,023
\$19,000 under \$20,000	0	0	41,581	58,442	229,541	951,022	0	0
\$20,000 under \$25,000	0	0	146,737	234,713	1,088,264	4,066,406	* 998	* 5,478
\$25,000 under \$30,000	* 2,015	* 1,084	94,362	146,690	908,224	2,611,846	0	0
\$30,000 under \$35,000	* 3,003	* 877	87,367	110,901	663,189	1,316,285	0	0
\$35,000 under \$40,000	33,968	23,397	87,417	73,229	574,237	627,136	0	0
\$40,000 under \$45,000	* 8,969	* 3,675	39,316	18,318	270,020	153,212	0	0
\$45,000 and over	0	0	* 3,015	* 117	22,081	865	0	0

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children									
	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		EIC self-employment income		EIC earned income [1]		Total earned income credit	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
Total	3,384,399	81,253,894	3,009,370	68,460,051	938,045	9,075,333	3,384,399	77,624,735	3,384,399	12,194,506
No adjusted gross income	11,185	-1,313,788	7,316	156,215	6,805	29,539	11,185	185,754	11,185	45,102
\$1 under \$1,000	13,935	8,223	11,945	18,927	* 1,990	* 1,622	13,935	20,549	13,935	8,843
\$1,000 under \$2,000	19,028	28,177	18,028	26,061	* 1,000	* 29,021	19,028	55,082	19,028	15,816
\$2,000 under \$3,000	17,229	44,076	15,933	41,902	* 3,240	* 8,791	17,229	50,694	17,229	22,763
\$3,000 under \$4,000	18,673	66,810	15,458	51,851	* 5,158	* 14,640	18,673	66,491	18,673	29,884
\$4,000 under \$5,000	21,980	98,346	21,008	104,674	* 1,944	* 1,048	21,980	132,208	21,980	47,902
\$5,000 under \$6,000	41,835	232,942	38,873	196,390	* 6,849	* 28,329	41,835	224,719	41,835	101,120
\$6,000 under \$7,000	40,278	263,211	29,321	181,863	13,872	81,828	40,278	263,691	40,278	114,608
\$7,000 under \$8,000	38,078	287,361	34,145	240,281	11,031	56,776	38,078	315,629	38,078	130,060
\$8,000 under \$9,000	51,708	441,761	42,342	360,653	17,449	89,306	51,708	449,959	51,708	197,606
\$9,000 under \$10,000	61,448	584,282	53,126	406,153	25,129	178,257	61,448	584,410	61,448	256,499
\$10,000 under \$11,000	66,019	693,815	50,855	509,139	20,994	167,193	66,019	676,332	66,019	303,895
\$11,000 under \$12,000	85,988	988,386	67,846	726,842	37,887	276,269	85,988	1,003,111	85,988	420,186
\$12,000 under \$13,000	128,360	1,613,212	97,855	899,751	72,430	664,970	128,360	1,564,722	128,360	698,549
\$13,000 under \$14,000	123,905	1,665,944	81,187	840,930	63,634	741,268	123,905	1,582,198	123,905	667,056
\$14,000 under \$15,000	99,244	1,439,178	80,615	978,462	37,322	427,779	99,244	1,406,241	99,244	541,847
\$15,000 under \$16,000	116,669	1,808,530	91,831	1,281,251	37,723	410,226	116,669	1,691,477	116,669	613,048
\$16,000 under \$17,000	106,993	1,771,543	86,927	1,182,637	39,055	489,179	106,993	1,671,817	106,993	575,441
\$17,000 under \$18,000	102,894	1,803,368	84,126	1,326,388	28,930	391,829	102,894	1,718,216	102,894	560,067
\$18,000 under \$19,000	103,199	1,904,300	88,859	1,449,105	33,782	368,157	103,199	1,829,876	103,199	551,555
\$19,000 under \$20,000	86,910	1,694,711	76,687	1,271,683	24,915	272,989	86,910	1,544,671	86,910	449,025
\$20,000 under \$25,000	481,177	10,774,219	437,882	8,629,659	109,300	1,389,040	481,177	10,018,699	481,177	2,234,846
\$25,000 under \$30,000	409,717	11,211,121	379,073	9,464,801	92,600	961,648	409,717	10,426,450	409,717	1,560,419
\$30,000 under \$35,000	397,969	12,967,679	378,336	11,085,182	84,027	969,671	397,969	12,054,853	397,969	1,107,091
\$35,000 under \$40,000	350,953	13,193,865	336,618	11,542,449	78,549	830,977	350,953	12,405,105	350,953	636,634
\$40,000 under \$45,000	260,580	10,999,342	255,794	10,012,725	50,580	55,519	260,580	10,068,244	260,580	258,698
\$45,000 and over	128,443	5,983,281	127,387	5,474,075	31,849	139,460	128,443	5,613,535	128,443	45,947

Footnotes at end of table.

Individual Income Tax Returns, 2010

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Table 4. Returns with Earned Income Credit, by Size of Adjusted Gross Income, Tax Year 2010—Continued

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

Size of adjusted gross income	Returns with three or more qualifying children—continued									
	EIC used to offset income tax before credits		Total income tax		EIC used to offset all other taxes		EIC refundable portion		Nontaxable combat pay	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Total	20,090	11,274	* 6,039	* 5,695	719,900	1,003,927	3,284,799	11,179,306	* 3,978	* 89,351
No adjusted gross income	* 4	* 15	* 4	* 8	5,801	7,621	10,028	37,466	0	0
\$1 under \$1,000	0	0	0	0	* 2,988	* 156	12,938	8,687	0	0
\$1,000 under \$2,000	0	0	0	0	* 1,000	* 3,612	19,028	12,204	0	0
\$2,000 under \$3,000	0	0	0	0	* 2,268	* 712	17,229	22,051	0	0
\$3,000 under \$4,000	0	0	0	0	* 4,187	* 1,137	18,673	28,747	0	0
\$4,000 under \$5,000	0	0	0	0	* 972	* 396	21,980	47,506	* 1,001	* 26,487
\$5,000 under \$6,000	0	0	0	0	* 5,877	* 1,975	41,835	99,145	0	0
\$6,000 under \$7,000	0	0	0	0	12,865	7,082	40,278	107,526	0	0
\$7,000 under \$8,000	0	0	0	0	* 8,792	* 4,733	38,078	125,327	* 998	* 18,572
\$8,000 under \$9,000	0	0	0	0	13,977	10,837	51,708	186,769	0	0
\$9,000 under \$10,000	0	0	0	0	22,159	16,273	61,448	240,226	0	0
\$10,000 under \$11,000	0	0	0	0	18,079	18,655	66,019	285,239	0	0
\$11,000 under \$12,000	0	0	0	0	28,896	30,100	85,988	390,086	0	0
\$12,000 under \$13,000	0	0	0	0	65,628	69,967	128,360	628,582	0	0
\$13,000 under \$14,000	0	0	0	0	61,670	79,466	123,905	587,589	0	0
\$14,000 under \$15,000	0	0	0	0	34,340	49,118	98,244	492,729	0	0
\$15,000 under \$16,000	0	0	0	0	32,644	50,428	116,669	562,620	0	0
\$16,000 under \$17,000	0	0	0	0	36,237	57,815	106,795	517,626	0	0
\$17,000 under \$18,000	0	0	0	0	24,996	45,178	102,894	514,889	0	0
\$18,000 under \$19,000	0	0	0	0	26,236	43,364	103,191	508,192	* 1,007	* 12,613
\$19,000 under \$20,000	* 29	* 116	* 29	* 1,217	19,101	28,413	86,881	420,495	0	0
\$20,000 under \$25,000	* 998	* 138	0	0	95,817	164,305	478,197	2,070,403	0	0
\$25,000 under \$30,000	* 3,994	* 4,234	0	0	61,467	129,341	400,749	1,426,843	0	0
\$30,000 under \$35,000	* 3,034	* 1,810	0	0	56,664	102,545	375,115	1,002,736	0	0
\$35,000 under \$40,000	* 5,008	* 3,540	* 2,993	* 1,887	48,060	60,886	319,716	572,208	* 972	* 31,679
\$40,000 under \$45,000	* 6,026	* 1,070	* 3,013	* 2,583	12,214	13,539	245,361	244,089	0	0
\$45,000 and over	* 997	* 350	0	0	16,966	6,271	113,491	39,326	0	0

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

[1] For prior year returns, EIC earned income includes nontaxable earned income.

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

Partnership Returns, 2010

by Nina Shumofsky, Lauren Lee, and Ron DeCarlo

A partnership is the relationship between two or more persons who join to carry on a trade or business, with each person contributing money, property, labor, or skill, and each expecting to share in the profits and losses of the business whether or not a formal partnership agreement is made. Every partnership that engages in trade or business or has income from sources in the United States, must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service.

The number of partnerships and partners in the United States continued to grow in Tax Year 2010, during which partnerships filed more than 3 million returns representing more than 22 million partners. Nearly half of all partnerships and more than a third of all partners were classified in the real estate and rental and leasing sector. In contrast to Tax Years 2008 and 2009, total assets, total receipts, and total net income (loss) all increased in 2010 (Figure A).¹ The finance and insurance sector made up the largest portion of each of these three critical financial figures.

For 2010, the number of partnerships increased 2.5 percent, from 3,168,728 for 2009 to 3,248,481 (Figure B). Since 2001, the number of partnerships has increased at an average annual rate of 4.7 percent. The majority of this growth has been from partnerships classified as limited liability companies (LLC).² The number of partners increased by 6.1 percent, from 21,141,979 for 2009 to 22,428,047 for 2010, and has grown 9 out of the last 10 years. More than half (56.6 percent) of all partnerships have only two partners, while 44 percent of all partners are related to partnerships with more than 100 partners. The number of partners did not always relate to the size of the partnership in assets. More than one-fourth of partnerships with total assets of \$100 million or more have only two partners. Over 550 partnerships have 1,000 or more partners yet less than 40 percent of those have assets of \$100 million or more (Figure C).

Nina Shumofsky, Lauren Lee, and Ron DeCarlo are economists with the Corporation Special Projects Section. This article was prepared under the direction of Joseph Koshansky, Chief.

Figure A

Partnerships Annual Percentage Change for Selected Items, Tax Years 2001–2010

Tax year	Number of partnerships	Number of partners	Total assets	Total receipts	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)
2001	3.6	4.2	25.9	6.4	2.7
2002	5.1	0.7	5.2	2.6	-2.1
2003	5.9	-1.5	9.1	7.4	11.4
2004	7.2	10.3	20.0	16.2	27.7
2005	8.5	4.2	18.3	23.1	41.9
2006	6.6	3.2	24.8	12.5	22.1
2007	5.1	10.7	18.9	14.9	2.5
2008	1.6	4.2	-5.5	-0.3	-33.0
2009	0.7	9.5	-2.4	-18.1	-10.5
2010	2.5	6.1	5.4	14.3	44.9

Partnerships do not pay taxes on their income but “pass through” any profits and losses to the partners, who must include those profits and losses on their tax returns. For 2010, partnerships passed through \$976.6 billion in total income (loss) minus total deductions available for allocation to their partners (See Table 5). This amount represented a 150-percent increase from 2009 when partnerships passed through \$391.3 billion. The finance and insurance sector led the overall increase in 2010 with a \$425.9-billion dollar (or 249-percent) increase. The real estate and rental and leasing sector, which reported an overall loss for pass-through income in 2009, rebounded from a \$16.8-billion loss to a gain of \$33.8 billion. Tax Year 2010 was the first time since 2007 that corporate partners surpassed individual partners as the receivers of the largest portion of this income.³

Industry Trends

Historically, partnerships classified in the real estate and rental and leasing sector have dominated the statistics for both the number of partnerships and partners. For 2010, this sector included 47.9 percent of all partnerships and 32.9 percent of all partners, approximately the same as the 48.1 percent and 33.4 percent, respectively, for the prior year (Figure B). However, partnerships classified in this sector accounted for only 6.4 percent of total receipts and 23.1 percent of total assets for all partnerships (Figures D and E).

¹ Throughout the text, Tax Year 2009 data are referenced. For further information on Tax Year 2009 data, see Lee, Lauren, and Nina Shumofsky, “Partnership Returns, 2009,” *Statistics of Income Bulletin*, Fall 2011, Volume 31, Number 2. Partnership data have been published annually by the Statistics of Income Division since 1957. Prior to that, financial data were only published for 1939, 1946, 1947, and 1953. SOI individual income tax statistics show the number of returns with income or loss from partnerships and the corresponding amounts, starting with 1917. Counts for the number of partnerships since 1917 are available from the Statistics of Income Division, Internal Revenue Service.

² For more information on LLC’s, see the Explanation of Selected Terms section of this article.

³ For further discussion of pass-through income, see the Allocations to Partners section of this article.

Partnership Returns, 2010

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Figure B

Number of Partnerships and Partners by Selected Industrial Group, Tax Years 2009–2010

Industrial group	Number of partnerships		Percentage change	Number of partners		Percentage change
	2009	2010		2009	2010	
	(1)	(2)	(3)	(4)	(5)	(6)
All industries	3,168,728	3,248,481	2.5	21,141,979	22,428,047	6.1
Agriculture, forestry, fishing and hunting	129,889	121,401	-6.5	424,032	401,045	-5.4
Mining	31,922	41,731	30.7	978,314	1,352,731	38.3
Utilities	6,052	6,761	11.7	152,179	169,072	11.1
Construction	181,295	167,576	-7.6	521,851	446,521	-14.4
Manufacturing	44,698	60,192	34.7	574,758	516,074	-10.2
Wholesale trade	54,540	59,803	9.6	371,496	425,981	14.7
Retail trade	176,694	160,359	-9.2	613,579	434,660	-29.2
Transportation and warehousing	50,551	51,242	1.4	1,258,967	1,906,832	51.5
Information	42,846	47,143	10.0	182,752	192,452	5.3
Finance and insurance	313,203	284,487	-9.2	5,647,231	5,872,248	4.0
Securities, commodity contracts, and other financial investments and related activities	229,672	214,527	-6.6	3,937,464	4,197,561	6.6
Securities and commodity contracts and exchanges	9,830	7,505	-23.7	147,728	632,622	328.2
Other financial investment activities	219,842	207,022	-5.8	3,789,736	3,564,940	-5.9
Funds, trusts and other financial vehicles	45,194	41,209	-8.8	1,507,958	1,535,967	1.9
Other finance and insurance	38,337	28,751	-25.0	201,809	138,720	-31.3
Real estate and rental and leasing	1,524,297	1,557,435	2.2	7,052,342	7,381,816	4.7
Real estate	1,488,848	1,514,978	1.8	6,918,375	7,221,278	4.4
Lessors of residential buildings and dwellings and cooperative housing	436,412	452,419	3.7	2,121,556	2,435,108	14.8
Lessors of nonresidential buildings (except miniwarehouses)	533,242	592,120	11.0	2,339,595	2,599,932	11.1
Lessors of Miniwarehouses and self-storage units	20,490	16,949	-17.3	69,563	82,084	18.0
Lessors of other real estate property	98,050	98,693	0.7	556,050	509,245	-8.4
Other real estate activities	400,653	354,797	-11.4	1,831,611	1,594,909	-12.9
Rental and leasing services and lessors of nonfinancial intangible assets	35,449	42,457	19.8	133,967	160,539	19.8
Professional, scientific, and technical services	189,070	227,966	20.6	675,316	753,404	11.6
Management of companies (holding companies)	17,230	25,359	47.2	932,091	950,456	2.0
Administrative and support and waste management and remediation services	74,607	81,773	9.6	201,645	190,540	-5.5
Educational services	11,239	12,953	15.3	26,642	30,930	16.1
Health care and social assistance	69,566	73,226	5.3	314,117	339,600	8.1
Arts, entertainment, and recreation	58,302	61,534	5.5	598,375	401,445	-32.9
Accommodation and food services	113,242	115,676	2.1	418,215	454,842	8.8
Other services	73,772	87,103	18.1	184,239	195,481	6.1
Nature of business not allocable	* 5,713	* 4,762	* -16.6	* 13,838	* 11,915	* -13.9

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

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

Compared to the real estate and rental and leasing sector, the finance and insurance sector represented a larger percentage of several key money amounts. Of the total population of partnerships for 2010, those classified in the finance and insurance sector reported the largest share of total receipts (21 percent), total net income (loss) (48.3 percent), and total assets (55.4 percent). However, this sector accounted for a smaller portion of all partnerships (8.8 percent) and partners (26.2 percent).

The “other financial investment activities” industry remained the dominant industry in the finance and

insurance sector for 2010. It represented 72.8 percent of the sector’s partnerships, 60.7 percent of the sector’s partners, 77.8 percent of the sector’s total assets, 84.1 percent of the sector’s total net income (loss), and 76.6 percent of the sector’s total receipts for 2010. Furthermore, this industry accounted for 60 percent or more of these categories for the last 5 years.

Total Assets

Total assets for all partnerships increased for 2010 after 2 years of decline. For partnerships that reported balance

Figure C

Number of Partnerships and Partners by Number of Partners per Partnership, Tax Year 2010

[Counts are in whole numbers]

Number of partners per partnership	Total number of partnerships	Partnerships with \$100,000,000 or more in assets	
		Number of partnerships	Percentage of total
	(1)	(2)	(3)
Number of partnerships, total	3,248,481	19,895	0.6
Number of partners per partnership			
Less than 3	1,838,855	5,431	0.3
3 less than 10	1,233,854	6,387	0.5
10 less than 20	102,353	1,775	1.7
20 less than 30	35,346	990	2.8
30 less than 40	10,389	743	7.2
40 less than 50	7,905	587	7.4
50 less than 60	2,593	411	15.9
60 less than 70	3,581	422	11.8
70 less than 80	2,105	396	18.8
80 less than 90	2,346	316	13.5
90 less than 100	1,422	275	19.3
100 or greater	7,733	2,162	28.0
1,000 or greater [1]	552	209	37.9

Number of partners per partnership	Total number of partners	Partnerships with \$100,000,000 or more in assets	
		Number of partners	Percentage of total
	(4)	(5)	(6)
Number of partners, total	22,428,047	7,971,236	35.5
Number of partners per partnership			
Less than 3	3,675,135	10,829	0.3
3 less than 10	5,133,711	29,336	0.6
10 less than 20	1,374,116	24,224	1.8
20 less than 30	838,797	24,069	2.9
30 less than 40	354,802	25,575	7.2
40 less than 50	345,580	25,876	7.5
50 less than 60	140,054	22,377	16.0
60 less than 70	225,794	27,380	12.1
70 less than 80	154,912	29,304	18.9
80 less than 90	192,918	26,667	13.8
90 less than 100	132,681	26,014	19.6
100 or greater	9,859,546	7,699,584	78.1
1,000 or greater [1]	8,443,787	7,236,163	85.7

[1] These statistics are also included on the line entitled "100 or greater."

sheet information, total assets increased 5.4 percent between 2009 and 2010, from \$18.8 trillion to \$19.8 trillion (Figure D).⁴ The finance and insurance sector accounted for the largest portion of the growth, increasing \$763.3 billion to \$10,982.8 billion. The sectors accounting for the next largest shares of growth in total assets were the

rental real estate and leasing sector, which increased \$128.4 billion to \$4,585.9 billion, and the transportation and warehousing sector, which increased \$76.7 billion to \$309.7 billion. Fourteen out of the twenty sectors reported an increase for Tax Year 2010 while only eight sectors reported an increase for 2009.

⁴ Almost 25 percent of all partnerships—generally those with total assets of less than \$1,000,000 and total receipts of less than \$250,000—were not required to file a balance sheet with their returns. Table 3 presents data by industry and by profit status for the 2,413,306 partnerships (74.3 percent of all partnerships) that did file balance sheets. (See the Explanation of Selected Terms section for additional information concerning assets and liabilities.) For further information, see McMahon, Paul (2003), "Regulatory Exemptions and Item Nonresponse," *Proceedings of the Section on Survey Research Methods*, American Statistical Association.

Partnership Returns, 2010

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Figure D

Partnership Total Net Income (Loss), Total Receipts, and Total Assets, by Selected Industrial Group, Tax Years 2009–2010

[Money amounts are in thousands of dollars]

Industrial group	Total net income (loss)			Total receipts			Total assets		
	2009	2010	Percentage change	2009	2010	Percentage change	2009	2010	Percentage change
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All industries	409,878,549	593,727,733	44.9	4,813,857,944	5,501,658,948	14.3	18,798,108,367	19,820,206,570	5.4
Agriculture, forestry, fishing and hunting	-62,534	1,501,492	[P]	35,572,731	42,435,957	19.3	169,473,129	166,580,186	-1.7
Mining	26,298,450	44,603,376	69.6	125,045,342	166,698,851	33.3	315,220,235	372,852,545	18.3
Utilities	-2,662,599	-660,612	75.2	123,442,970	182,846,232	48.1	250,785,570	256,866,749	2.4
Construction	-6,941,667	-793,468	88.6	226,153,012	200,313,351	-11.4	251,237,504	218,340,126	-13.1
Manufacturing	33,276,965	61,907,347	86.0	798,010,244	916,345,948	14.8	718,571,727	665,350,102	-7.4
Wholesale trade	13,287,021	14,604,182	9.9	543,705,070	592,870,760	9.0	192,244,242	202,242,878	5.2
Retail trade	4,410,979	5,465,151	23.9	351,011,575	391,988,510	11.7	131,274,644	133,675,245	1.8
Transportation and warehousing	2,056,382	3,410,047	65.8	125,465,555	155,750,543	24.1	232,956,113	309,678,154	32.9
Information	32,939,705	31,949,867	-3.0	278,366,061	290,152,753	4.2	630,077,457	662,099,639	5.1
Finance and insurance	207,404,702	287,026,946	38.4	924,688,447	1,153,954,960	24.8	10,219,463,922	10,982,761,851	7.5
Securities, commodity contracts, and other financial investments and related activities	174,513,524	247,301,087	41.7	762,082,667	960,651,165	26.1	8,781,237,725	9,350,591,191	6.5
Securities and commodity contracts and exchanges	11,497,551	6,049,526	-47.4	83,571,850	76,701,483	-8.2	1,312,227,437	803,387,838	-38.8
Other financial investment activities	163,015,973	241,251,561	48.0	678,510,818	883,949,682	30.3	7,469,010,288	8,547,203,352	14.4
Funds, trusts and other financial vehicles	25,310,740	32,226,687	27.3	77,570,826	95,201,236	22.7	1,131,488,418	1,182,819,451	4.5
Other finance and insurance	7,580,438	7,499,172	-1.1	85,034,954	98,102,558	15.4	306,737,779	449,351,209	46.5
Real estate and rental and leasing	-12,000,482	7,629,858	[P]	302,096,760	351,837,777	16.5	4,457,418,161	4,585,863,116	2.9
Real estate	-19,029,098	671,305	[P]	266,755,651	315,194,789	18.2	4,334,998,607	4,464,292,270	3.0
Lessors of residential buildings and dwellings and cooperative housing	-14,706,479	-15,286,291	-3.9	39,821,251	48,036,409	20.6	1,076,425,469	1,104,834,765	2.6
Lessors of nonresidential buildings (except miniwarehouses)	30,657,356	35,418,279	15.5	82,612,570	107,484,233	30.1	1,805,448,694	2,120,144,048	17.4
Lessors of Miniwarehouses and self-storage units	438,705	810,220	84.7	2,423,202	3,074,910	26.9	52,460,333	45,017,093	-14.2
Lessors of other real estate property	111,181	738,289	564.0	12,268,612	12,609,976	2.8	215,070,132	171,154,502	-20.4
Other real estate activities	-35,529,861	-21,009,192	40.9	129,630,017	143,989,260	11.1	1,185,593,978	1,023,141,861	-13.7
Rental and leasing services and lessors of nonfinancial intangible assets	7,028,616	6,958,553	-1.0	35,341,109	36,642,989	3.7	122,419,554	121,570,847	-0.7
Professional, scientific, and technical services	78,934,612	82,812,411	4.9	384,068,374	394,386,676	2.7	184,599,943	186,053,486	0.8
Management of companies (holding companies)	13,117,788	26,693,959	103.5	80,798,927	96,356,819	19.3	515,257,713	534,176,640	3.7
Administrative and support and waste management and remediation	3,344,474	4,319,378	29.1	75,155,011	85,386,657	13.6	56,656,042	65,113,208	14.9
Educational services	208,197	199,789	-4.0	4,993,003	3,993,946	-20.0	3,609,804	3,287,151	-8.9
Health care and social assistance	26,682,310	29,465,159	10.4	208,400,818	223,372,445	7.2	123,249,203	132,602,510	7.6
Arts, entertainment, and recreation	-2,504,814	-1,813,666	27.6	53,842,385	60,488,136	12.3	87,150,623	95,092,518	9.1
Accommodation and food services	-8,168,643	-5,016,474	38.6	149,919,056	164,583,789	9.8	238,500,991	225,723,194	-5.4
Other services	250,427	328,862	31.3	23,041,664	27,682,703	20.1	20,350,290	21,836,578	7.3
Nature of business not allocable	* 7,276	* 94,128	* 1,193.7	* 80,939	* 212,135	* 162.1	* 11,053	* 10,693	* -3.3

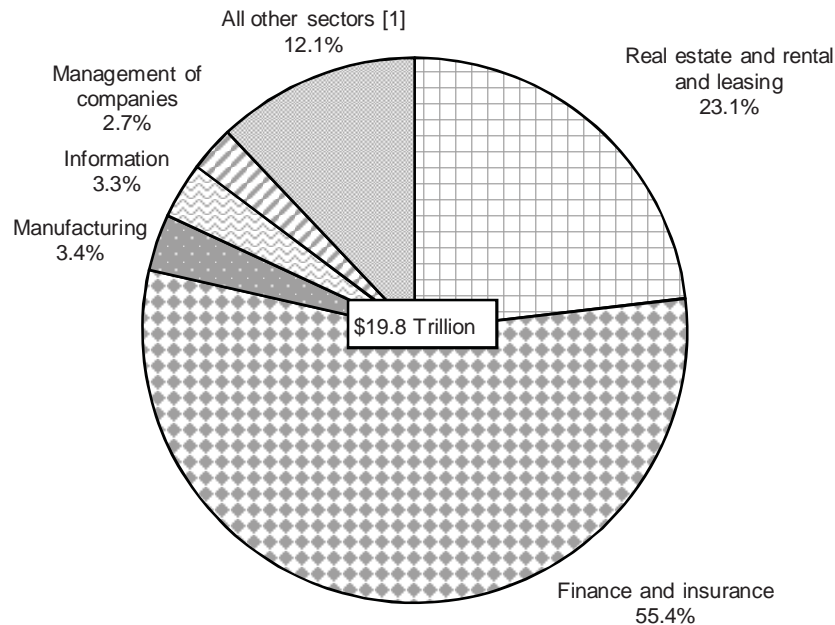
* Estimate should be used with caution because of the small number of sample returns on which it is based.

[P] Percent change is not provided if the current year data contain a positive value (income) compared to a prior year negative value (loss).

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

Figure E

Percentage of Partnership Total Assets by Industrial Sector, Tax Year 2010



[1] "All other sectors" includes the following industrial sectors that each had less than 2.5 percent of the total assets for all partnership returns: Agriculture, forestry, fishing, and hunting; Mining; Utilities; Construction; Wholesale trade; Retail trade; Transportation and warehousing; Professional, scientific, and technical services; Administrative and support and waste management and remediation services; Educational services; Health care and social assistance; Arts, entertainment, and recreation; Accommodation and food services; Other services; and Nature of business not allocable.

Total Net Income (Loss)

Partnerships reported a 44.9-percent increase in their total net income (loss), or profit, from \$409.9 billion for 2009 to \$593.7 billion for 2010 (Figure F). In TY 2010, ordinary business income increased 84.7 percent. Gains were also recorded in four of the other five components of profit: interest income (2.5 percent), dividend income (65.8 percent), royalties (29.7 percent), and net rental real estate income (loss).⁵ The only declining component in 2010 was other net rental income (loss) which fell 35.5 percent to \$2.5 billion (Figure F). The finance and insurance sector, overall, reported the largest overall increase in profits—a \$79.6-billion gain. The largest portion (\$78.2 billion) of this increase was recorded in the “other financial investment activities” industry. In 2010, only 2

sectors (information and education) reported a decline in profits down from 13 sectors in 2009.

Total Receipts

Partnerships reported a 14.3-percent increase in total receipts between 2009 and 2010, from \$4.8 trillion for 2009 to \$5.5 trillion for 2010 (Figure D). Business receipts, which represented 71.7 percent of total receipts, showed a corresponding increase of \$384.1 billion to \$3.9 trillion. (See the “Explanation of Selected Terms” section for the definition of total receipts and business receipts.) (Table 7). The finance and insurance sector reported the largest dollar gain in total receipts, rising from \$924.7 billion in 2009 to \$1,154 billion in 2010 (Figure D). The next largest increase occurred in the manufacturing sector, which

⁵ Percentage changes are not shown when the total amount changes from negative to positive. Net rental real estate income (loss) increased from -\$3.7 billion in 2009 to \$4 billion in 2010.

Partnership Returns, 2010

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Figure F

Partnership Total Net Income (Loss), Tax Years 2009–2010

[Money amounts are in thousands of dollars]

Item	2009	2010	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
Total net income (loss) [1]	409,878,549	593,727,733	183,849,184	44.9
Ordinary business income (loss)	137,813,309	254,553,535	116,740,226	84.7
Interest income	178,069,262	182,578,876	4,509,614	2.5
Dividend income	78,934,953	130,843,672	51,908,719	65.8
Royalties	14,908,744	19,329,352	4,420,608	29.7
Net rental real estate income (loss)	-3,663,647	3,960,412	7,624,059	[P]
Other net rental income (loss)	3,815,928	2,461,886	-1,354,042	-35.5

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

[P] Percent change is not provided if the current-year data contain a positive value (income) compared to a prior-year negative value (loss).

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

grew from \$798 billion to \$916.3 billion. In 2010, 18 out of the 20 sectors reported an increase in total receipts, which contrasted with 2009 when 18 out of 20 sectors reported a decrease. The exceptions to the widespread increases in total receipts were the construction sector and the educational services sector which declined by \$25.8 billion and \$1 billion, respectively.

Partnerships by Entity Type

Partnerships classify their business structures as one of the following six entity types: domestic general partnership, domestic limited partnership, domestic limited liability company, domestic limited liability partnership, foreign partnership, or “other” partnership. (See the “Explanation of Selected Terms” section for definitions of the entity types.) The majority (64.3 percent) of all partnerships are classified as limited liability companies (LLC’s), which surpassed all other entity types for the ninth consecutive year (Figures G and H). Between 2009 and 2010, the number of LLCs increased 6.1 percent to 2.1 million. Prior to 2002, domestic general partnerships were consistently the most common type of partnership. They have ranked second since that time. Between 2009 and 2010, the number of general partnerships decreased 5.4 percent to 0.6 million, which is a 46.5-percent decrease from a peak of 1.2 million in 1995. In 2010, they represented 18.2 percent of all partnerships. The number of domestic general partnerships has decreased every year for more than 10 years, except for a slight increase for 2005. In contrast, the number of limited liability companies increased more than 1,600 percent during the same period, from 0.1 million in 1995 to 2.1 million for 2010.

Even though LLCs were the most prevalent type of partnership, limited partnerships, while representing

11.5 percent of all partnerships and 39.5 percent of all partners, continued to report the largest share of overall partnership profits (32.8 percent) (Figures H and I). The total net income (loss) for limited partnerships increased \$55.3 billion to \$194.6 billion in 2010 (Table 8), marking the first gain since 2007 for this group. For 2010 all six entity types reported a profit while only one type did for 2009. Following limited partnerships, profits for LLCs increased from \$88.9 billion to \$157.5 billion representing 26.5 percent of overall profit for all partners for 2010. Limited partnerships and limited liability companies are still short by 12.2 percent and 23.3 percent, respectively, of their 10-year peak in profits for 2006. Looking at gains and losses, the \$201.8-billion loss for LLCs continued to be more than double the combined losses, \$96.6 billion, for both general and limited partnerships (Figure I).

While both limited partnerships and limited liability companies showed increases in numbers of partners for 2010, the number of partners in limited partnerships surpassed LLCs for the first time since 2007 (Figure J). This entity group reported 5.5 percent more partners than LLCs after increasing 10.6 percent between 2009 and 2010. In contrast, the number of partners in general partnerships showed a 2.3-percent decline.

For 2010, the number of partners in LLCs, general partnerships, and limited partnerships showing a profit exceeded the number showing a loss. Limited partnerships, however, recorded the largest gap with approximately 2.6 million more partners showing profits over losses.

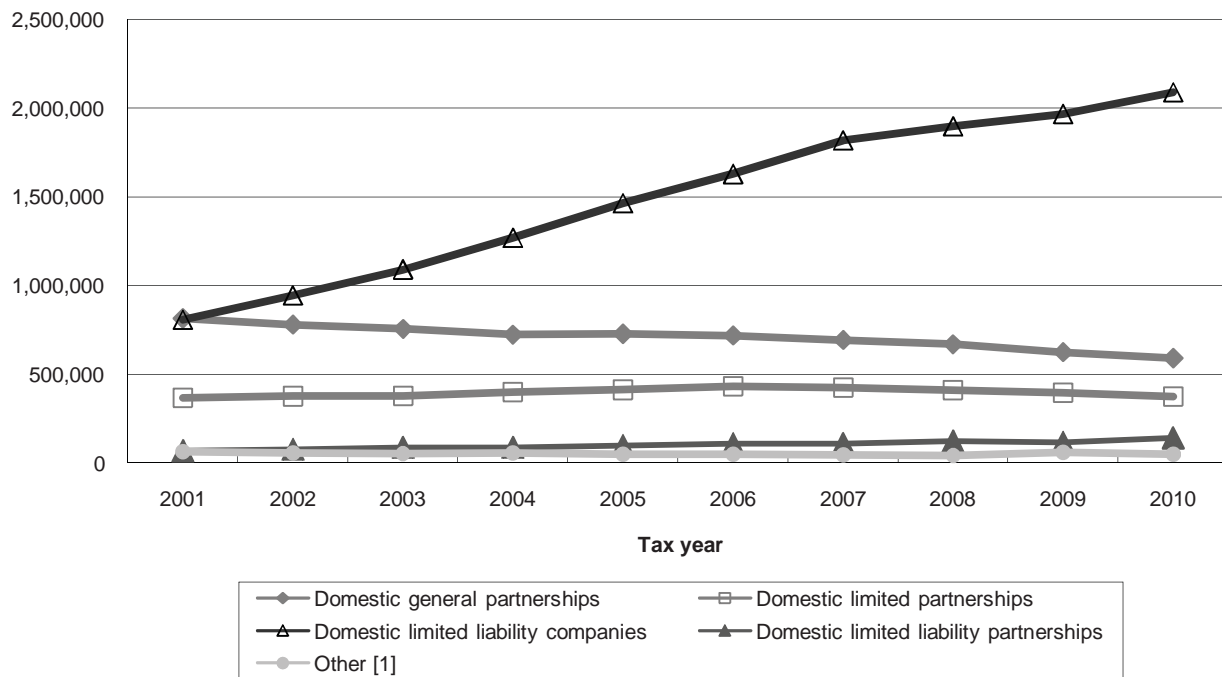
Allocations to Partners

Partners may be corporations, individuals, other partnerships, tax-exempt organizations, nominees, and other legal entities. For 2010, all partnerships reported a total

Figure G

Number of Partnerships by Type of Entity, Tax Years 2001–2010

Number of partnerships



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

of \$1,233.1 billion in total income (loss) available for allocation, before deductions. For separately stated deductions (such as contributions and interest investment expense), all partnerships reported a total of \$256.5 billion. The difference between total income (loss) and total deductions resulted in \$976.6 billion of total income (loss) minus total deductions available for allocation to partners. For 2010, \$973.8 billion of this amount was identified by type of partner. The difference between total income (loss) minus total deductions available for allocation and income (loss) allocated to partners was due to some partnerships' failure to report allocations, by type of partner, on their originally filed returns.

Between 2009 and 2010, total income (loss) minus total deductions available for allocation increased significantly from \$391.3 billion for 2009 to \$976.6 billion for 2010. This increase, in addition to the small increase (\$0.6 billion) reported for 2009, has partially countered the \$1.1 trillion decline recorded between 2007 and 2008.

As shown in Figure K, earlier trends in dollars allocated by partner type have changed in recent years.

For 2010, both partners who were corporations and partnerships surpassed individuals as the top income (loss) recipients. Prior to 2010, individuals as partners consistently had the highest amounts of income (loss), with the exception of 2006 and 2007. For 2010, partnerships passed \$294.2 billion to partners classified as corporations, an increase from the \$138 billion passed through for 2009. In addition, partnerships passed \$263.8 billion to partners classified as individuals and \$285 billion to partners classified as partnerships (Table 5).

The finance and insurance sector reported the largest increase in total income (loss) minus total deductions, for the second year in a row, rising \$425.9 billion to \$597.0 billion between 2009 and 2010. The real estate and rental and leasing sector, which had declined for 4 years, showed the second highest increase, growing \$50.6 billion to \$33.8 billion for 2010 (Figure L). In total, 18 out of 20 industrial sectors showed an increase in total income (loss) minus total deductions for 2010, while only 5 sectors reported increases for 2009. Since NAICS data were first reported in 1998, partnerships classified in the

Partnership Returns, 2010

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Figure H

Numbers of Partnerships, by Type of Entity and Profit Status, Tax Years 2001–2010

[Numbers of partnerships are in thousands]

Tax year	Total number of partnerships	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	2,132	552	263	237	132	429	380	40	29	3	2	40	25
2002	2,242	514	266	239	138	483	463	47	31	2	1	40	18
2003	2,375	489	268	233	146	550	542	49	39	2	1	33	22
2004	2,547	474	251	245	158	632	638	53	36	3	1	35	21
2005	2,764	486	243	255	159	746	719	60	40	4	1	29	21
2006	2,947	465	253	264	169	793	837	67	42	4	3	30	20
2007	3,096	450	244	252	174	873	946	60	50	6	2	17	23
2008	3,146	413	257	241	171	869	1,029	68	54	7	4	11	22
2009	3,169	390	234	221	176	912	1,057	60	58	7	5	18	30
2010	3,248	339	251	209	166	980	1,110	82	60	8	5	16	22

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

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

Figure I

Partnership Total Net Income or Loss, by Type of Entity and Profit Status, Tax Years 2001–2010

[Money amounts are in billions of dollars]

Tax year	Total net income (loss)	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	276.3	104.7	21.1	158.4	57.5	130.3	83.3	28.7	2.2	11.3	3.1	12.6	2.5
2002	270.7	96.9	18.6	146.8	54.3	135.9	87.3	31.3	2.7	13.9	3.2	15.0	3.0
2003	301.4	83.6	15.7	158.7	51.9	155.9	91.6	36.6	2.4	17.5	3.1	16.2	2.5
2004	384.7	91.4	14.9	177.2	57.6	205.4	101.1	44.4	2.6	30.9	2.9	17.0	2.3
2005	546.2	103.0	14.5	230.1	50.2	273.9	105.5	53.2	3.0	36.3	2.6	27.1	1.7
2006	666.7	105.6	17.7	272.3	50.7	331.7	126.4	59.2	4.4	59.8	2.7	42.5	2.4
2007	683.4	118.0	21.0	278.8	68.1	383.4	191.3	63.8	4.9	80.0	4.0	51.9	3.2
2008	458.2	105.8	25.3	276.8	98.5	359.9	305.2	64.5	8.0	80.6	25.6	41.7	8.5
2009	409.9	89.5	27.4	238.4	99.1	323.3	234.4	58.8	4.8	60.1	16.6	25.9	3.7
2010	593.7	94.4	18.7	272.5	77.9	359.3	201.8	65.2	5.2	87.2	3.8	25.8	3.2

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

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

finance and insurance sector have reported the largest share of allocations (with the exception of 2002). The trend continued for 2010 when this sector reported 61.1 percent of the total.

Net Rental Real Estate Income (Loss)

For all industries, net rental real estate income (loss) increased \$7.6 billion between 2009 and 2010 (Figure M). The \$4-billion dollar total net rental real estate income

Partnership Returns, 2010

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Figure J

Numbers of Partners, by Type of Entity and Profit Status, Tax Years 2001–2010

[Numbers of partners are in thousands]

Tax year	Total number of partners	Domestic general partnerships		Domestic limited partnerships		Domestic limited liability companies		Domestic limited liability partnerships		Foreign partnerships		Other [1]	
		Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss	Net income	Loss
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2001	14,232	2,267	996	4,454	2,569	1,739	1,493	233	107	71	22	199	80
2002	14,328	2,089	870	4,455	2,464	2,005	1,733	247	97	79	10	220	[r] 58
2003	14,108	1,892	972	4,317	1,945	2,242	1,984	245	142	43	35	221	70
2004	15,557	1,803	879	4,539	2,485	2,620	2,330	288	145	53	50	287	78
2005	16,212	1,785	888	4,943	2,004	2,961	2,680	299	166	117	65	205	100
2006	16,728	1,723	943	5,054	1,685	3,157	3,205	350	138	110	71	231	61
2007	18,516	1,674	866	5,881	1,636	3,643	3,442	316	172	163	133	530	60
2008	19,300	1,706	917	4,997	2,058	3,671	3,853	333	205	392	145	[r] 854	169
2009	21,142	1,509	717	4,651	3,363	4,110	4,126	302	179	309	139	1,646	92
2010	22,428	1,400	775	5,730	3,132	4,394	4,008	357	185	292	327	1,749	80

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

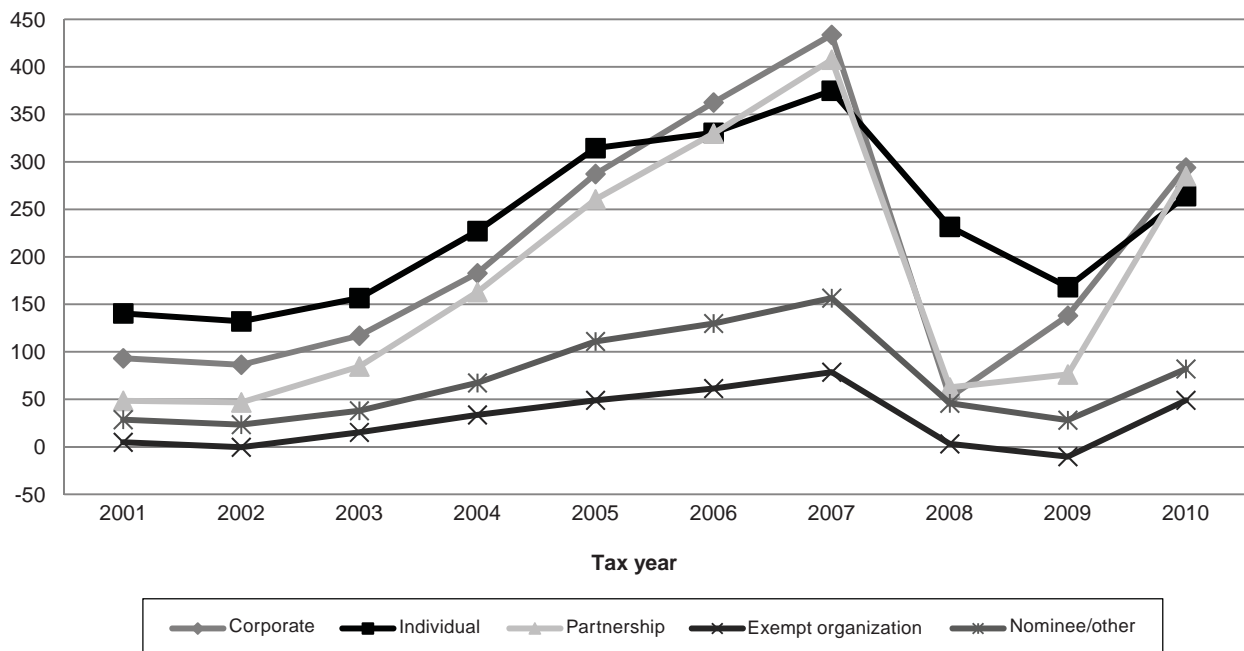
[r] Revised.

NOTES: Detail may not add to totals because of rounding. Domestic limited liability companies, domestic limited liability partnerships, and foreign partnerships are discussed in the Explanation of Selected Terms section. Net income or loss refers to "total net income or loss." Breakeven returns (i.e., those with equal amounts of income and losses) are included in the "loss" columns.

Figure K

Income (Loss) Allocations by Type of Partner, Tax Years 2001–2010

Income (loss) allocated to partners (in billions of \$)



Partnership Returns, 2010

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(loss) figure was the first positive amount reported after 2 years of recorded deficits. The majority of this increase came from increases in gross rents (\$12.8 billion) outpacing rises in real estate rental expenses (\$7.2 billion).

The largest changes in net rental real estate income (loss) were reported in the real estate and rental and leasing sector. Within this sector, the lessors of nonresidential buildings (except miniwarehouses) industry reported \$31.3 billion for net rental real estate income, while other real estate activities and lessors of residential buildings and dwellings reported net losses of \$13.3 billion and \$14.4 billion, respectively. Outside the real estate and rental and leasing sector, partnerships classified in the finance and insurance sector reported net losses from rental real estate of \$2.2 billion for 2010.

Electronically Filed (ELF) Partnership Returns

In 1986, the Internal Revenue Service (IRS) first offered partnerships the option of using electronic media to file their Form 1065 returns. Beginning in Tax Year 2000, the IRS required partnerships with more than 100 partners to file their returns electronically; however, the IRS could waive the electronic filing rules if a partnership demonstrated that a hardship would result from the requirement. For returns with less than 100 partners, electronic filing was optional.

For 2010, 1.7 million partnerships filed electronically, an increase of 38.8 percent from the 1.2 million returns filed electronically for 2009. These partnerships represented 16.6 million partners for 2010, a 22.1-percent increase from the 13.6 million partners for 2009. In addition, the electronically filed returns for 2010 represented 52.2 percent of all partnerships, 73.8 percent of all partners, 44.9 percent of total assets, and 49.8 percent of total net income (loss), all increases from 2009. Also, Tax Year 2010 was the first year that over 50 percent of partnerships electronically filed their returns.

Electing Large Partnerships

Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, was introduced for Tax Year 1998. Unlike regular partnerships that report the distribution of partners' allocated shares of income, gain, loss, deductions, or credits to each partner, electing large partnerships combine most items at the partnership level and only pass the net amounts through to the partners. For 2010, 92 partnerships filed Form 1065-B, a decrease from the 109 filed for 2009. The number of partners increased

from 28,612 in 2009 to 32,298 in 2010. However, total net income (loss) decreased from \$287.8 million in 2009 to \$269.9 million in 2010. Total assets also decreased from \$11.2 billion in 2009 to \$10.8 billion in 2010.

Net Income (Loss) Reconciliation for Certain Partnerships (Schedule M-3)

For the past 5 years, certain partnerships were required to file Schedule M-3, *Net Income (Loss) Reconciliation for Certain Partnerships*, instead of Schedule M-1, *Reconciliation of Income (Loss) per Books With Income (Loss) per Return*. For 2010, some 251,221 partnerships filed a Schedule M-3, a 3.8-percent increase from the 241,959 filed for 2009. More than 95 percent of the filers were required to do so based on claiming \$10 million or more in total assets and/or adjusted total assets, total receipts totaling \$35 million or more, or being a reportable entity partner. The remaining filers chose to file the Schedule M-3 voluntarily.

Schedule M-3 provided more detail on the reconciliation between financial accounting net income and tax accounting net income. Differences were divided into two categories: temporary and permanent. Temporary (or timing) differences between book income and taxable income were due to items of revenue or expense that were recognized in different periods for tax and book reporting. Permanent differences were differences that partnerships never reversed; they were either nontaxable book revenues or nondeductible book expenses. For 2010, partnerships that filed a Schedule M-3 reported \$1,284.8 billion in income (loss) per income statement, -\$463.1 billion in temporary differences, \$33.3 billion in permanent differences, and \$852.3 billion in income (loss) per tax return.

Data Sources and Limitations

Tax Year 2010 statistics are estimates based on a stratified probability sample of 44,404 returns selected from a population of 3,448,602 partnerships.⁶ Tax Year 2010 covers returns processed by the IRS during Calendar Year 2011. All partnerships engaged in business in, or having income from sources within, the United States were required to file either Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, to report income or loss, deductions, tax credits, and other tax-related items generated by the partnership. The statistics are only for "active partnerships," which are defined as those that reported

⁶ For details on the sample design, see McMahon, Paul (2001), "Sample Design Revisions in the Wake of NAICS and Regulatory Changes," *Proceedings of the Section on Survey Research Methods*, American Statistical Association.

Figure L

Income (Loss) Allocated to Partners by Selected Industrial Group, Tax Years, 2001–2010

Income (loss) allocated to partners (in billions of \$)

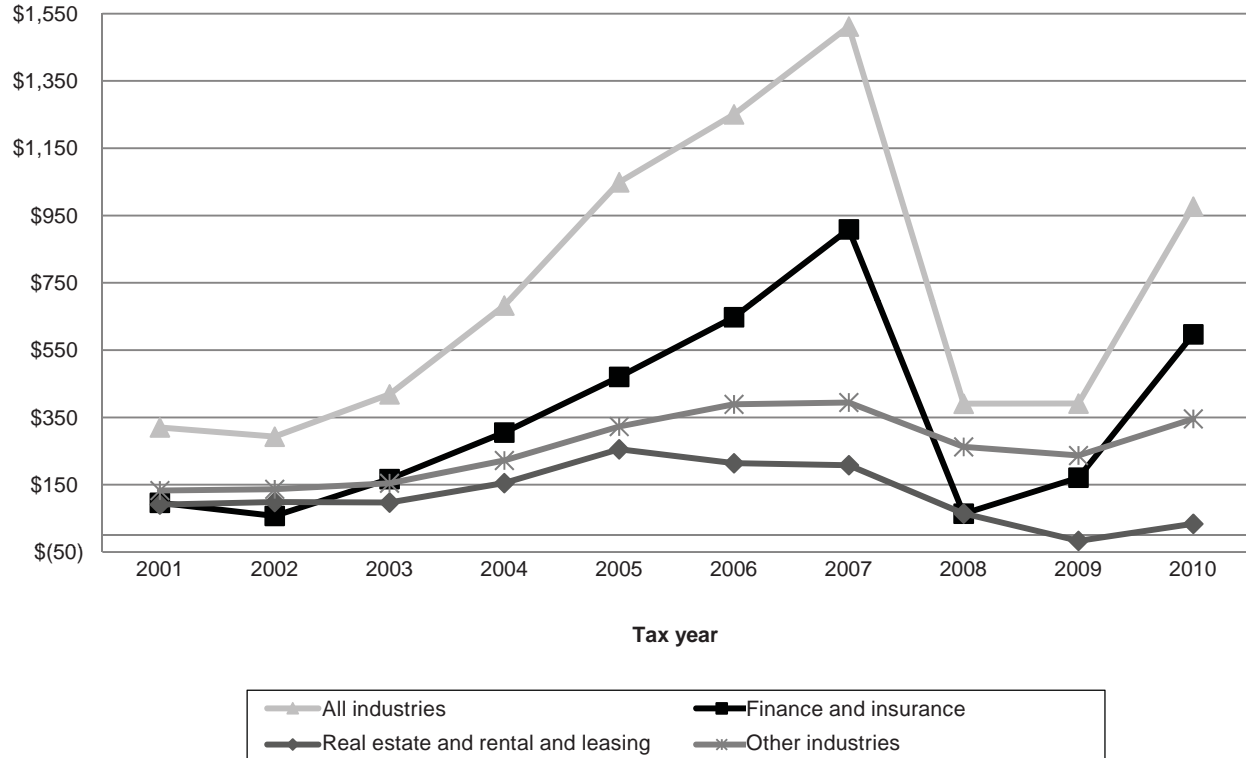


Figure M

Partnership Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Years 2009–2010

[Money amounts are in thousands of dollars]

Industrial group	2009	2010	Change	
			Amount	Percentage
	(1)	(2)	(3)	(4)
All industries	-3,663,647	3,960,412	7,624,059	[P]
Finance and insurance	-3,890,371	-2,212,949	1,677,422	43.1
Real estate and rental and leasing	1,411,090	6,107,300	4,696,210	332.8
Real estate	1,288,781	5,862,863	4,574,082	354.9
Lessors of residential buildings and dwellings and cooperative housing	-14,082,624	-14,385,085	-302,461	-2.1
Lessors of nonresidential buildings (except miniwarehouses)	29,660,656	31,279,475	1,618,819	5.5
Lessors of miniwarehouses and self-storage units	503,329	816,157	312,828	62.2
Lessors of other real estate property	-6,286	1,405,064	1,411,350	[P]
Other real estate activities	-14,786,295	-13,252,748	1,533,547	10.4

[P] Percentage change is not provided if the current-year data contain a positive value (income) compared to a prior-year negative value (loss).

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

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any items of income or deduction derived from a trade or business, or from rental or portfolio income.

The population was stratified into classes based on industry, type of return, size of total assets, and size of certain receipt or income amounts from both ordinary business income (loss) and portfolio income (loss). Returns were selected from these classes at various probabilities ranging from 0.04 percent to 100 percent, and were weighted to represent the total population. There were 526 sampled returns that were ruled “out of scope” because they had no activity or duplicated other returns already in the study. This resulted in a final sample of 43,878 returns and an estimated overall active population of 3,248,481.

Because the data presented in this article are based on a sample of returns, they are subject to sampling error. To properly use the data, the magnitude of the potential sampling error needs to be known. Coefficients of variation (CVs), the ratio of an estimate’s standard error to the estimate, are used to measure this magnitude. Figure N presents the coefficients of variation for certain money amounts, for selected industrial sectors. The estimate is judged more reliable when the coefficient of variation is smaller.

Notes for Data Tables

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

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific partnerships. A footnote at the end of the table described how to identify such combinations or deletions. In other cases, an estimate based on fewer than 10 returns, not selected at the 100-percent rate, was indicated by an asterisk (*) and considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

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

Figure N

Partnership Coefficients of Variation for Industrial Sector and Selected Items, Tax Year 2010

[Coefficients of variation are percentages]

Industrial sector	Coefficients of variation			
	Number of partnerships	Total assets	Total income	Total deductions
	(1)	(2)	(3)	(4)
All industries	0.57	0.12	0.20	0.22
Agriculture, forestry, fishing, and hunting	8.86	4.72	5.81	5.56
Mining	14.29	1.47	1.31	1.61
Utilities	37.58	1.34	0.42	0.46
Construction	6.80	3.75	1.87	1.90
Manufacturing	13.13	0.57	0.34	0.36
Wholesale trade	10.41	1.36	0.61	0.60
Retail trade	7.75	2.04	1.09	1.09
Transportation and warehousing	14.84	1.20	2.21	2.23
Information	10.59	0.45	0.67	0.74
Finance and insurance	5.14	0.21	1.10	1.16
Real estate and rental and leasing	1.22	0.54	2.95	2.75
Professional, scientific, and technical services	6.91	2.53	1.33	1.52
Management of companies	18.68	1.31	6.14	7.09
Administrative and support and waste management and remediation services	11.99	3.52	2.80	2.76
Educational services	17.25	17.81	13.78	14.42
Health care and social assistance	4.75	2.15	1.37	1.42
Arts, entertainment, and recreation	14.55	3.49	2.99	3.08
Accommodation and food services	7.07	2.59	2.22	2.16
Other services	11.90	8.58	6.58	6.54
Nature of business not allocable	70.28	94.35	92.44	89.67

Item [1]	Coefficients of variation—continued	
	All industries	
	(5)	
Number of partnerships	0.57	
Number of partners	1.83	
Total assets	0.12	
Total income	0.20	
Business receipts	0.16	
Total deductions	0.22	
Cost of goods sold	0.24	
Interest paid	1.02	
Taxes and licenses	0.61	
Depreciation	0.78	
Ordinary business income	0.55	
Ordinary business loss	1.15	
Interest income	0.74	
Portfolio income (loss) distributed directly to partners	1.04	
Net rental real estate income	1.80	
Net rental real estate loss	1.93	
Other net rental income	4.61	
Other net rental loss	4.21	
Total net income (loss)	0.91	
Total income (loss) minus total deductions available for allocation	1.30	
Total receipts	0.23	

[1] All items in this table can be found in Table 1 except for: Total income (loss) minus total deductions available for allocation (Table 5); and Total receipts (Table 7).

However, an industry amount, within the sector, may include all of the four returns sampled at the 100-percent rate and would not receive an asterisk.

Explanation of Selected Terms

Assets and liabilities—A partnership was required to provide balance sheet information, in general, only if it had total receipts of \$250,000 or more and total assets of \$1,000,000 or more. For partnerships with accounting periods ending before 2008, the total asset requirement was \$600,000. The assets and liabilities of partnerships that did not provide this information were not estimated. If a partnership provided balance sheet data in a format of its own, instead of that provided on the return form, an effort was made during data collection to associate the amounts provided with the items on the partnership balance sheet. Also, for returns with accounting periods ending after December 31, 2005, total assets should have been determined without offset by liabilities and should not have been reported as a negative amount. If, however, the partnership continued to report negative total assets, no effort was made during data collection to change the amount.

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

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

Electronically filed (ELF) partnerships—Certain partnerships with more than 100 partners were required to file their returns electronically. Other partnerships could choose to file electronically voluntarily. ELF returns were submitted via electronic media in lieu of paper returns.

Foreign partnerships—A foreign partnership that has gross income effectively connected with the conduct of a trade or business within the United States or has gross income derived from sources in the United States must file a Form 1065, even if its principal place of business was outside the United States or all its partners were foreign persons.

Limited liability companies (domestic)—A limited liability company (LLC) is an entity formed under State law by filing articles of organization as an LLC. Limited liability companies that choose to be taxed as partnerships file Form 1065, *U.S. Partnership Return of Income*. They were identified by their response to a question on Form 1065, Schedule B, *Other Information*. Limited liability companies combine the corporate characteristics of limited liability for all members with the pass-through tax treatment of a partnership. (The owners of an LLC are called members, not partners.) These businesses offer more organizational flexibility than S corporations. (S corporations pass through their income, gains and losses, deductions, and credits to their shareholders for tax purposes, like partnerships.) For example, unlike S corporations, LLCs are not limited in the number and type of owners. Unlike partners in limited partnerships, all members of LLCs have limited liability protection, even if they actively participate in the management of the business. In some cases, LLCs file as sole proprietorships on individual income tax returns or as corporations on corporation income tax returns. LLC data reported on these returns were not included in this article.

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

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

North American Industry Classification System—Starting with the 1998 SOI partnership study, data were classified using the North American Industry Classification System (NAICS). NAICS replaced the Standard Industry Classification system (SIC). NAICS is a hierarchical system that classifies businesses, including partnerships, into sectors, subsectors, industry groups, and industries. Although the complete NAICS system uses 20 sectors, for presentation purposes, the partnership data in the Tax Year 1998 through Tax Year 2001 articles were grouped into 10 industrial divisions, in order to more easily compare NAICS data to SIC data. Beginning with the Tax Year 2002 article, the industrial division was dropped, and the partnership data were

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grouped into the same 20 industrial sectors used in the NAICS system, except for the exclusion of public administration and the addition of nature of business not allocable. Businesses are only classified in the nature of business not allocable sector when a more specific activity cannot be identified from the tax return. Data within these industrial sectors were classified in industrial groups. The most detailed classification in this article and related data tables is the “industry.” The 20 sectors used in this article are listed below:

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

In addition, in 2002 and 2007, the NAICS classification system was updated. In 2002, the new version included a revised structure for both the construction and information sectors and additional detail for the retail trade sector. In 2007, the information sector was updated again, along with one financial industry. The North American Industry Classification publication contains appendices comparing the 2002 and 2007 NAICS United States structures to the 1997 NAICS United States structure.⁷

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

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates, and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- other gross rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain;
- other income (Form 1065, page 4, line 11);
- gross rents from rental real estate;
- net gain from the disposition of property from rental real estate activities; and
- and net income from rental real estate activities from partnerships, estates, and trusts in which the partnership is a partner or beneficiary.

⁷ For further information about the North American Industry Classification System, including background, format, and detailed descriptions of the activities included in each classification, see *North American Industry Classification System, United States*, Executive Office of the President, Office of Management and Budget. (See also <http://www.census.gov/eos/www/naics/>.)

Total receipts for the partnership industry coding purposes differ from total receipts used elsewhere in this article and is defined under *Total receipts* in this section.

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

Partnerships—A partnership is a relationship between two or more persons or unincorporated entities who join to carry on a trade or business, with each partner contributing money, property, labor, or skill, and each expecting to share in the profits and losses. Every partnership that engages in a trade or business or has income from sources in the United States must file an annual information return, Form 1065, *U.S. Partnership Return of Income*, or Form 1065-B, *U.S. Return of Income for Electing Large Partnerships*, with the Internal Revenue Service, showing the partnership's taxable income or loss for the year. A partnership must file this return even if its principal place of business is outside the United States and even if all of its members are nonresident aliens.

Total net income (loss)—Through Tax Year 1986, amounts for total net income (loss) were reported on Form 1065 as ordinary income (loss). After tax law changes and tax form revisions in 1987, Statistics of Income studies began computing a similar total figure as the sum of:

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

The sum of these components is a measure of overall partnership profits or losses, which enable comparisons with total net income (loss) reported for years before 1987. The profit status of a partnership is determined based on the sum of these six amounts. Partnerships

where the sum of these six amounts equals zero are included with loss partnerships. For 2004, the definition of total net income (loss) was revised because other portfolio income (loss) was excluded since it was no longer reported separately on Schedule K, but was included on Schedule K, Line 11, other income (loss). This resulted in the 2004 total net income (loss) being understated by that amount when compared to years prior to 2004. However, this understatement was small since, for 2003, other portfolio income (loss) for all partnerships was only \$3.1 billion or 1 percent of the \$301.4 billion reported for total net income (loss).

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

- gross receipts or sales less returns and allowances (i.e., business receipts in the statistics);
- ordinary income from other partnerships, estates and trusts;
- net farm profit;
- net gain from Form 4797;
- other income (Form 1065, page 1, line 7);
- net rental real estate income;
- other net rental income;
- interest income;
- dividend income;
- royalties;
- net short-term capital gain;
- net long-term capital gain;
- net section 1231 gain; and
- other income (Form 1065, page 4, line 11).

Total receipts in Table 7 of this article differ from total receipts presented in Table 11 in the Selected Historical and Other Data section of the spring issue of the *Statistics of Income Bulletin*. Table 11 excludes certain income

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items allocated directly to partners (such as net short-term and long-term capital gains, net gain under Internal Revenue Code section 1231, and other income (Schedule K, Line 7)).

Additional Tabular Data on Tax Stats Web Site

For additional partnership tabular data, by size of total assets, see the Partnership section of the Tax Stats Web pages: www.irs.gov/taxstats/index.html. This site also includes tabular data on partnership returns for prior years, as well as information on filing requirements, sample designs, an explanation of terms, and links to

other SOI studies. Beginning in 2007, tabular data for partnerships that reported foreign transaction data on Form 1065, Schedule K, *Partners' Distributive Share Items*, lines 16a-m, were added to Tax Stats. Table 23 shows these foreign transaction data by selected industry group. Table 24 shows total assets, trade or business income and deductions, portfolio income, rental income, and total net income, by size of total assets, for partnerships that reported these foreign transaction data. In addition, Table 25 is the same as Table 24, except that it displays data for partnerships that did not report foreign transaction data.

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships	3,248,481	121,401	58,219	37,798	6,550	4,671	14,164
Number of partners	22,428,047	401,045	201,487	125,849	31,190	10,083	32,436
Total assets	19,820,206,570	166,580,186	48,529,171	53,807,380	52,097,418	4,656,638	7,489,578
Income and deductions from a trade or business:							
Total income	4,280,931,741	33,968,407	10,634,637	6,733,601	3,138,532	2,018,283	11,443,354
Business receipts	3,946,423,948	24,899,334	4,146,237	5,026,674	3,033,208	1,992,355	10,700,860
Ordinary income from other partnerships and fiduciaries	94,549,769	476,674	397,515	30,794	* 5,307	118	42,940
Farm net profit	5,889,089	5,760,889	4,296,865	1,385,877	* 3,138	0	* 75,008
Net gain, noncapital assets	21,931,795	644,362	366,988	251,079	4,331	* 12,959	9,006
Other income	212,137,140	2,187,149	1,427,032	39,177	92,548	12,851	615,540
Total deductions	4,026,378,206	34,627,668	8,797,603	8,649,319	3,749,947	2,387,106	11,043,692
Cost of good sold	2,335,999,179	16,368,388	2,649,467	3,443,797	1,782,678	1,046,879	7,445,567
Inventory, beginning of year	249,741,778	2,227,356	513,980	564,936	121,886	* 103,668	922,885
Purchases	1,613,898,628	11,893,408	1,539,696	2,418,818	1,130,910	* 292,440	6,511,543
Cost of labor	105,454,543	969,063	376,916	132,483	* 25,504	194,896	239,264
Additional inventory costs (section 263A)	14,052,892	80,958	* 17,621	* 5,763	* -1,889	4,214	55,249
Other costs	606,159,347	3,731,990	738,231	947,251	627,093	548,136	871,280
Less: Inventory, end of year	253,308,009	2,534,387	536,977	625,454	120,826	* 96,476	1,154,653
Salaries and wages	405,359,065	1,874,689	356,989	422,282	234,267	36,477	824,674
Guaranteed payments to partners	50,008,233	607,360	125,463	221,787	105,644	* 49,229	105,237
Rent paid	78,353,244	270,576	74,679	57,470	12,057	31,142	95,228
Interest paid	85,862,393	665,848	88,251	84,066	191,410	190,667	111,455
Taxes and licenses	63,288,386	364,734	74,586	54,609	85,598	16,832	133,109
Bad debts	32,607,437	48,030	25,037	6,314	* 141	0	16,537
Repairs and maintenance	23,503,815	403,373	79,651	63,864	72,943	32,046	154,868
Depreciation	130,060,596	1,070,285	117,986	268,374	96,562	118,545	468,819
Depletion	1,136,950	* 29,415	0	0	* 29,415	0	0
Retirement plans, etc.	10,812,565	25,321	2,352	3,908	* 2,764	193	16,104
Employee benefit programs	28,667,946	101,795	32,981	25,223	7,379	* 2,781	33,432
Ordinary loss from other partnerships and fiduciaries	64,605,827	893,550	69,404	280,513	260,412	* 231,155	* 52,065
Farm net loss	6,349,983	5,832,953	2,785,543	2,887,828	* 21,944	* 1,297	* 136,341
Net loss, noncapital assets	6,804,798	229,381	* 59,136	7,438	* 4,327	* 158,455	* 25
Other deductions	702,957,790	5,841,969	2,256,079	821,846	842,406	471,407	1,450,231
Ordinary business income (loss)	254,553,535	-659,261	1,837,034	-1,915,718	-611,415	-368,823	399,662
Net income	499,945,046	7,615,020	4,888,181	1,519,553	180,424	203,294	823,568
Loss	245,391,511	8,274,281	3,051,148	3,435,271	791,840	572,117	423,906
Portfolio income (loss) distributed directly to partners	618,879,004	2,503,452	587,422	859,258	798,619	85,777	172,376
Interest income	182,578,876	722,313	125,876	171,383	400,619	9,262	15,173
Dividend income	130,843,672	239,185	85,940	27,116	16,393	* 79,119	30,617
Royalties	19,329,352	621,272	* 39,779	429,506	151,015	* 483	* 490
Net short-term capital gain (loss)	73,322,513	9,057	* 7,713	434	* 1,765	* 140	* -994
Net long-term capital gain (loss)	212,804,591	911,625	328,115	230,820	228,828	* -3,227	* 127,090
Net rental real estate income (loss)	3,960,412	392,170	314,743	5,058	95,923	* -459	-23,094
Net income	99,497,506	642,625	388,760	120,257	121,063	* 206	12,340
Loss	95,537,094	250,456	74,017	115,200	* 25,140	* 665	* 35,434
Other net rental income (loss)	2,461,886	185,813	31,181	46,545	44,723	* 63,111	253
Net income	8,219,611	193,312	34,696	50,529	44,723	* 63,111	253
Loss	5,757,726	* 7,498	* 3,515	* 3,983	0	0	0
Total net income (loss) [1]	593,727,733	1,501,492	2,434,552	-1,236,110	97,258	-217,307	423,100
Net income	904,393,661	9,211,115	5,307,688	2,020,461	735,064	275,731	872,170
Loss	310,665,929	7,709,623	2,873,137	3,256,572	637,806	493,038	449,070

Footnotes at end of table.

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of partnerships	41,731	35,900	2,836	2,995	6,761	167,576	77,302
Number of partners	1,352,731	1,176,100	150,015	26,617	169,072	446,521	226,775
Total assets	372,852,545	319,541,007	41,134,598	12,176,939	256,866,749	218,340,126	126,801,071
Income and deductions from a trade or business:							
Total income	136,051,434	102,728,824	22,686,393	10,636,218	179,787,209	196,238,666	102,201,907
Business receipts	125,530,334	93,475,102	21,565,701	10,489,531	176,715,109	191,963,403	99,573,657
Ordinary income from other partnerships and fiduciaries	3,759,471	3,176,357	580,248	* 2,865	1,930,234	670,374	387,415
Farm net profit	* 10,113	* 9,246	* 867	0	0	* 515	* 515
Net gain, noncapital assets	2,406,153	2,303,520	73,355	29,279	358,990	173,966	12,897
Other income	4,345,363	3,764,599	466,221	114,543	782,876	3,430,408	2,227,424
Total deductions	98,701,095	66,566,342	21,316,126	10,818,628	180,894,180	196,981,109	105,290,724
Cost of good sold	45,403,708	23,687,982	16,577,389	5,138,338	149,650,741	160,477,950	89,443,115
Inventory, beginning of year	4,139,856	2,033,841	1,722,323	383,691	3,848,283	49,352,677	29,631,573
Purchases	12,406,331	8,803,822	1,839,723	1,762,786	120,543,632	41,021,541	22,429,918
Cost of labor	3,625,420	621,458	1,994,785	1,009,178	572,374	17,988,851	5,725,285
Additional inventory costs (section 263A)	1,001,635	516,823	483,291	* 1,522	419,047	2,489,951	1,486,424
Other costs	28,626,824	13,874,312	12,304,939	2,447,573	28,054,502	92,729,040	54,898,430
Less: Inventory, end of year	4,396,357	2,162,274	1,767,672	466,412	3,787,098	43,104,111	24,728,514
Salaries and wages	4,028,568	2,208,109	520,072	1,300,386	2,029,296	7,914,632	2,495,911
Guaranteed payments to partners	279,597	159,538	* 13,820	106,238	130,330	1,919,196	740,199
Rent paid	516,240	286,868	76,361	153,010	545,556	1,203,191	393,957
Interest paid	3,767,598	3,120,088	484,945	162,565	3,810,889	2,410,191	1,365,030
Taxes and licenses	2,498,684	2,081,938	198,677	218,069	1,491,033	1,515,594	570,549
Bad debts	68,431	34,714	8,619	25,098	81,997	434,546	239,895
Repairs and maintenance	794,366	549,077	83,301	161,988	1,128,798	550,300	186,242
Depreciation	10,617,799	8,616,586	585,485	1,415,727	11,430,112	1,785,090	538,649
Depletion	818,117	49,388	767,970	* 759	* 16,393	0	0
Retirement plans, etc.	85,384	38,464	41,959	4,961	238,841	110,269	31,050
Employee benefit programs	514,509	354,936	112,353	47,221	215,239	497,151	115,298
Ordinary loss from other partnerships and fiduciaries	776,009	607,481	* 118,746	* 49,782	597,198	1,300,346	1,088,736
Farm net loss	28,678	28,678	0	0	0	* 483	* 483
Net loss, noncapital assets	132,605	92,336	30,472	* 9,797	12,119	342,970	253,255
Other deductions	28,370,803	24,650,158	1,695,958	2,024,687	9,515,637	16,519,199	7,828,356
Ordinary business income (loss)	37,350,339	36,162,482	1,370,267	-182,410	-1,106,970	-742,443	-3,088,816
Net income	48,738,542	44,693,634	3,107,270	937,638	6,675,169	13,495,201	5,863,611
Loss	11,388,203	8,531,152	1,737,003	1,120,048	7,782,139	14,237,644	8,952,428
Portfolio income (loss) distributed directly to partners	9,795,637	9,132,534	559,614	103,488	1,666,493	762,240	128,192
Interest income	993,034	824,968	104,362	63,704	411,855	490,773	221,412
Dividend income	705,654	685,743	4,828	* 15,084	16,083	26,591	7,587
Royalties	4,336,776	4,201,651	113,669	* 21,456	4,316	7,218	* 3,499
Net short-term capital gain (loss)	405,888	376,938	* 20,550	* 8,400	28,138	84,101	8,009
Net long-term capital gain (loss)	3,354,285	3,043,234	316,206	-5,156	1,206,100	153,558	-112,314
Net rental real estate income (loss)	483,127	445,040	37,934	* 154	651	-636,544	-480,538
Net income	511,033	472,894	37,935	* 204	* 675	206,537	110,485
Loss	27,906	27,854	2	51	25	843,081	591,023
Other net rental income (loss)	734,446	713,782	3,638	* 17,025	13,453	60,938	24,012
Net income	741,236	718,504	5,707	* 17,025	13,580	61,779	24,693
Loss	6,790	4,721	* 2,069	0	127	* 841	681
Total net income (loss) [1]	44,603,376	43,033,666	1,634,697	-64,987	-660,612	-793,468	-3,312,845
Net income	55,568,934	51,254,948	3,309,778	1,004,207	6,955,830	13,881,539	6,012,884
Loss	10,965,558	8,221,282	1,675,082	1,069,194	7,616,442	14,675,007	9,325,729

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of partnerships	21,442	1,610	17,804	2,028	68,832	11,655	11,253
Number of partners	63,101	4,926	51,773	6,403	156,645	24,833	25,899
Total assets	70,349,757	8,456,677	48,461,400	13,431,680	21,189,298	3,583,553	2,268,654
Income and deductions from a trade or business:							
Total income	39,837,293	7,443,128	7,688,184	24,705,981	54,199,465	7,989,454	7,022,480
Business receipts	38,772,457	7,269,943	7,146,482	24,356,031	53,617,289	7,948,441	6,979,142
Ordinary income from other partnerships and fiduciaries	235,869	* 77,382	131,862	* 26,626	47,089	* 3,114	* 4,816
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	116,997	10,462	11,762	94,772	44,073	4,450	4,507
Other income	711,971	85,341	398,078	228,551	491,013	33,449	34,014
Total deductions	39,487,556	7,057,866	10,036,729	22,392,960	52,202,829	7,535,951	6,885,804
Cost of goods sold	33,514,051	5,749,848	7,992,201	19,772,003	37,520,784	5,689,050	4,938,201
Inventory, beginning of year	18,660,867	* 19,841	18,471,418	169,608	1,060,237	129,842	90,802
Purchases	4,284,195	552,967	1,578,096	2,153,133	14,307,428	2,427,866	1,737,635
Cost of labor	3,987,021	766,535	* 85,710	3,134,776	8,276,546	1,352,106	1,313,862
Additional inventory costs (section 263A)	611,348	* 177,154	394,996	* 39,199	392,180	* 76,618	* 218,262
Other costs	23,432,505	4,257,115	4,770,257	14,405,133	14,398,104	1,787,537	1,677,039
Less: Inventory, end of year	17,461,885	23,764	17,308,275	129,846	913,711	84,920	99,399
Salaries and wages	962,799	274,374	116,742	571,683	4,455,923	531,553	644,039
Guaranteed payments to partners	173,383	* 95,254	17,841	60,287	1,005,614	150,581	146,001
Rent paid	142,770	30,099	22,205	90,466	666,464	74,155	56,237
Interest paid	728,069	76,364	585,676	66,029	317,093	32,610	34,812
Taxes and licenses	281,572	44,369	122,412	114,791	663,473	91,749	103,136
Bad debts	79,108	* 14,992	51,520	12,597	115,542	9,057	3,617
Repairs and maintenance	113,312	23,888	27,107	62,317	250,745	23,498	14,979
Depreciation	479,214	258,211	40,240	180,763	767,227	89,823	77,924
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	36,191	* 7,492	* 10,253	18,445	43,028	10,188	8,101
Employee benefit programs	84,245	17,653	4,868	61,724	297,608	31,602	79,277
Ordinary loss from other partnerships and fiduciaries	187,836	* 129	187,622	* 84	23,775	* 203	* 1,001
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	86,716	* 85,240	* 47	* 1,430	2,999	* 970	90
Other deductions	2,618,288	379,953	857,994	1,380,341	6,072,555	800,912	778,391
Ordinary business income (loss)	349,737	385,261	-2,348,545	2,313,021	1,996,636	453,503	136,675
Net income	3,965,575	704,406	618,088	2,643,081	3,666,015	609,493	416,522
Loss	3,615,837	319,144	2,966,633	330,060	1,669,379	155,990	279,847
Portfolio income (loss) distributed directly to partners	600,529	17,773	533,938	48,818	33,519	8,656	5,820
Interest income	241,172	10,101	200,916	30,155	28,190	7,882	5,007
Dividend income	15,927	* 140	* 13,991	1,796	3,078	* 1,157	* 233
Royalties	* 3,680	238	* 3,442	0	* 39	* 2	0
Net short-term capital gain (loss)	74,152	* 105	* 69,064	4,983	1,941	* -245	* 188
Net long-term capital gain (loss)	265,599	* 7,188	246,526	11,885	273	* -140	* 394
Net rental real estate income (loss)	-173,711	* 232	-174,805	* 862	17,704	* 1,196	* 12,983
Net income	76,687	* 232	75,544	* 911	* 19,364	* 1,196	* 13,001
Loss	250,398	0	250,349	48	* 1,660	0	* 18
Other net rental income (loss)	37,050	12,816	* 405	* 23,829	* -125	* 8	0
Net income	37,078	12,816	* 432	* 23,829	* 9	* 8	0
Loss	* 27	0	* 27	0	133	0	0
Total net income (loss) [1]	473,855	408,789	-2,304,596	2,369,663	2,045,522	463,747	154,898
Net income	4,167,498	725,016	745,936	2,696,546	3,701,157	618,559	429,937
Loss	3,693,643	316,228	3,050,532	326,883	1,655,635	154,812	275,039

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of partnerships	8,958	14,690	22,277	60,192	4,744	2,392	341
Number of partners	20,390	33,621	51,901	516,074	21,647	7,096	1,183
Total assets	3,450,011	2,137,490	9,749,589	665,350,102	43,865,131	49,099,806	2,379,549
Income and deductions from a trade or business:							
Total income	9,349,157	7,503,140	22,335,235	894,336,402	82,260,663	28,073,817	5,052,416
Business receipts	9,205,437	7,488,928	21,995,341	874,787,006	81,502,561	27,418,283	5,007,129
Ordinary income from other partnerships and fiduciaries	* 10,503	* 1	* 28,656	4,658,937	113,869	* 365	* 620
Farm net profit	0	0	0	* 3,002	1,009	* 1,993	0
Net gain, noncapital assets	1,555	* 2,255	31,306	1,376,314	94,549	2,568	2,602
Other income	131,662	11,956	279,932	13,511,143	548,675	650,608	42,065
Total deductions	8,738,939	7,146,950	21,895,184	850,281,891	79,238,020	26,850,981	4,980,283
Cost of good sold	6,068,344	5,137,126	15,688,062	714,632,194	66,122,771	17,159,807	4,182,862
Inventory, beginning of year	116,296	225,963	497,333	57,762,264	6,320,125	2,871,779	645,706
Purchases	2,390,747	2,376,549	5,374,631	472,745,360	55,360,237	13,385,097	2,620,895
Cost of labor	1,258,150	1,330,583	3,021,844	28,673,133	3,451,131	804,699	428,578
Additional inventory costs (section 263A)	0	* 23,034	74,265	3,673,243	305,643	99,425	4,561
Other costs	2,429,839	1,391,698	7,111,991	214,333,302	7,579,776	3,148,807	1,245,296
Less: Inventory, end of year	126,687	210,702	392,003	62,555,107	6,894,141	3,150,000	762,174
Salaries and wages	997,081	573,436	1,709,814	25,821,855	2,515,001	2,245,833	232,669
Guaranteed payments to partners	211,829	238,766	258,437	1,478,507	127,512	46,053	* 12,728
Rent paid	118,151	134,386	283,535	3,815,402	508,938	345,840	27,995
Interest paid	56,099	50,437	143,135	8,034,891	554,770	443,222	58,723
Taxes and licenses	127,799	88,466	252,322	9,108,112	350,953	368,803	24,679
Bad debts	17,043	24,289	61,536	581,511	78,748	6,375	17,323
Repairs and maintenance	24,368	21,241	166,660	2,597,266	298,936	172,261	15,166
Depreciation	66,865	82,885	449,730	11,935,918	704,778	626,471	27,978
Depletion	0	0	0	225,091	0	0	0
Retirement plans, etc.	12,407	* 929	11,403	1,684,377	127,201	194,792	4,293
Employee benefit programs	47,161	24,477	115,091	4,127,227	295,858	277,183	21,904
Ordinary loss from other partnerships and fiduciaries	* 8,138	4,511	* 9,922	1,026,699	80,743	* 148,350	* 2,669
Farm net loss	0	0	0	* 28,077	0	* 25,076	0
Net loss, noncapital assets	23	0	* 1,917	662,843	84,418	* 5,604	145
Other deductions	983,630	766,001	2,743,620	64,521,921	7,387,393	4,785,309	351,149
Ordinary business income (loss)	610,217	356,190	440,051	44,054,511	3,022,643	1,222,836	72,132
Net income	667,097	575,843	1,397,060	58,829,419	4,103,970	1,766,824	169,563
Loss	56,880	219,654	957,008	14,774,909	1,081,328	543,988	97,431
Portfolio income (loss) distributed directly to partners	4,668	2,323	12,052	18,731,209	1,244,761	190,980	59,978
Interest income	2,174	2,304	10,824	3,436,166	46,842	163,322	1,235
Dividend income	* 739	* 6	943	11,658,923	492,775	* 4,880	* 28,524
Royalties	0	0	* 37	1,982,301	74,946	* 20,063	* 13,104
Net short-term capital gain (loss)	* 1,659	* 10	* 329	22,974	* -18	12	7
Net long-term capital gain (loss)	* 96	* 3	* -80	1,630,844	630,216	* 2,703	* 17,108
Net rental real estate income (loss)	* 205	* -402	* 3,722	33,819	1,073	* -7,055	* 629
Net income	387	0	* 4,780	49,053	2,734	* 2,896	* 629
Loss	* 183	* 402	* 1,057	15,234	* 1,661	* 9,951	0
Other net rental income (loss)	0	0	-132	741,627	2,054	215,251	357
Net income	0	0	1	791,418	2,174	215,251	357
Loss	0	0	133	49,791	120	0	0
Total net income (loss) [1]	613,335	358,098	455,445	61,907,347	3,640,332	1,619,297	115,981
Net income	670,386	576,292	1,405,984	75,137,968	4,706,721	2,047,608	198,817
Loss	57,051	218,194	950,539	13,230,621	1,066,389	428,311	82,836

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of partnerships	5,077	* 517	2,414	382	6,769	244	4,104
Number of partners	13,086	* 1,070	6,874	1,638	16,331	171,425	157,737
Total assets	2,520,348	* 902,330	7,478,216	44,527,015	3,644,671	152,231,921	124,558,599
Income and deductions from a trade or business:							
Total income	5,522,954	* 342,317	10,123,806	23,882,622	6,942,529	349,669,828	140,204,467
Business receipts	5,451,415	* 336,951	9,947,124	23,634,191	6,844,816	345,695,629	132,623,377
Ordinary income from other partnerships and fiduciaries	0	0	399	* 15,984	* 515	347,578	3,478,055
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	0	0	10,736	40,231	* 4,135	368,424	385,248
Other income	71,539	* 5,366	165,547	192,216	93,063	3,258,197	3,717,787
Total deductions	5,327,368	* 411,443	10,471,912	22,787,454	6,925,801	339,343,756	122,235,657
Cost of good sold	3,543,131	* 343,661	8,126,336	18,926,637	4,141,156	315,123,905	93,007,201
Inventory, beginning of year	680,078	* 15,896	1,191,642	1,894,544	286,201	9,256,775	9,205,121
Purchases	2,779,904	* 231,910	5,779,086	10,564,863	2,132,910	182,342,935	66,293,314
Cost of labor	203,607	* 87,184	785,243	2,541,028	841,482	739,078	2,211,680
Additional inventory costs (section 263A)	60,566	0	146,982	773,362	37,371	934,647	688,286
Other costs	579,421	* 16,034	1,578,350	4,983,078	1,154,411	131,394,804	24,290,330
Less: Inventory, end of year	760,445	* 7,362	1,354,967	1,830,238	311,219	9,544,333	9,681,530
Salaries and wages	559,008	* 3,578	626,979	918,928	848,318	1,109,524	5,001,840
Guaranteed payments to partners	18,354	0	68,745	33,118	80,243	* 80,675	84,820
Rent paid	110,251	* 6,091	92,022	75,491	186,606	495,252	589,730
Interest paid	80,440	* 1,068	239,251	818,224	127,107	966,250	1,160,899
Taxes and licenses	53,127	* 216	101,325	77,523	115,330	5,895,455	566,812
Bad debts	13,383	* 5,215	15,383	16,891	21,059	39,938	54,953
Repairs and maintenance	11,650	* 2,301	62,319	118,034	42,196	373,736	753,352
Depreciation	40,833	* 2,678	190,693	112,761	187,314	3,534,011	2,532,918
Depletion	0	0	0	0	0	106	215,108
Retirement plans, etc.	7,496	* 665	14,073	44,825	15,164	401,617	250,461
Employee benefit programs	23,582	69	91,765	57,615	64,930	272,740	705,053
Ordinary loss from other partnerships and fiduciaries	* 2,685	0	* 2,157	38,038	* 129,702	72,456	362,445
Farm net loss	0	0	* 3,001	0	0	0	0
Net loss, noncapital assets	* 1,093	0	* 4,944	76,299	* 10,546	3,476	407,667
Other deductions	862,335	* 45,901	832,917	1,473,068	956,132	10,974,614	16,542,399
Ordinary business income (loss)	195,586	* -69,126	-348,106	1,095,168	16,728	10,326,072	17,968,810
Net income	411,158	11,031	208,160	1,661,471	424,292	11,657,533	21,473,165
Loss	215,572	* 80,157	556,266	566,303	407,564	1,331,461	3,504,355
Portfolio income (loss) distributed directly to partners	196,950	0	-27,287	832,022	86,890	9,678,338	1,973,445
Interest income	56,993	0	8,631	555,907	1,396	1,246,918	358,674
Dividend income	* 1	0	6,972	272,685	* 2,408	8,429,572	397,346
Royalties	* 6,378	0	0	4,610	0	2,463	1,079,543
Net short-term capital gain (loss)	* -72	0	* 5,884	-1,208	* 62	4,693	-5
Net long-term capital gain (loss)	* 133,650	0	* -48,774	* 28	* 83,024	-5,308	137,887
Net rental real estate income (loss)	* 366	0	* 1,802	* 736	* -31	* 421	7,296
Net income	* 669	0	* 1,804	738	* 217	* 421	7,372
Loss	304	0	2	* 2	* 247	0	76
Other net rental income (loss)	0	0	697	2,625	0	209,260	5,916
Net income	0	0	697	2,625	0	209,260	5,941
Loss	0	0	0	0	0	0	* 25
Total net income (loss) [1]	259,323	* -69,126	-330,004	1,931,732	20,501	20,214,705	19,817,584
Net income	462,648	11,031	221,482	2,484,457	427,929	21,235,040	23,072,172
Loss	203,325	* 80,157	551,485	552,725	407,428	1,020,334	3,254,588

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships	1,204	1,078	1,589	5,087	3,722	1,510	988
Number of partners	4,897	2,781	4,442	16,444	12,137	13,482	3,688
Total assets	14,871,801	7,769,901	20,500,083	16,950,165	32,525,272	19,655,999	4,771,290
Income and deductions from a trade or business:							
Total income	18,139,336	7,722,931	31,119,616	21,248,159	21,397,905	17,376,113	5,256,189
Business receipts	17,892,743	7,566,108	30,925,950	20,747,577	21,178,529	16,740,049	5,064,031
Ordinary income from other partnerships and fiduciaries	* 15,100	6,312	* 29,456	* 10,744	* 3,798	* 22,007	* 155,463
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	45,493	14,585	6,724	240,106	27,591	4,324	* 1,655
Other income	185,999	135,926	157,486	249,733	187,987	609,733	35,040
Total deductions	17,616,112	7,767,269	29,972,068	19,960,277	19,855,075	17,425,963	4,684,419
Cost of good sold	14,172,842	5,715,985	27,165,119	15,480,062	15,038,992	12,549,212	3,465,567
Inventory, beginning of year	1,389,076	828,142	3,286,593	2,415,987	3,462,103	1,584,523	466,231
Purchases	9,113,896	3,369,355	20,203,483	10,650,149	10,540,938	7,754,881	2,184,584
Cost of labor	1,722,790	817,402	1,569,534	2,243,551	1,893,813	881,891	357,735
Additional inventory costs (section 263A)	82,932	25,061	70,159	92,345	102,088	38,385	25,895
Other costs	3,696,329	1,752,658	5,986,278	3,446,470	2,674,355	4,198,894	1,202,162
Less: Inventory, end of year	1,832,181	1,076,633	3,950,929	3,368,440	3,634,305	1,909,363	771,041
Salaries and wages	799,316	481,135	571,109	1,226,380	1,402,986	1,582,474	408,607
Guaranteed payments to partners	68,664	33,789	109,382	250,552	169,762	77,073	14,567
Rent paid	70,876	133,896	47,760	186,233	178,547	78,705	36,839
Interest paid	480,490	174,284	298,308	356,853	272,762	259,571	46,150
Taxes and licenses	82,287	76,634	107,223	168,900	187,049	89,818	51,948
Bad debts	25,273	41,040	19,216	90,403	22,965	9,921	3,469
Repairs and maintenance	75,748	62,302	80,882	105,628	87,316	98,454	9,958
Depreciation	193,895	145,416	273,507	248,020	406,655	431,519	63,167
Depletion	0	* 9,878	0	0	0	0	0
Retirement plans, etc.	49,836	9,607	27,240	44,769	42,912	25,830	14,899
Employee benefit programs	127,896	60,467	65,481	189,980	240,277	212,317	26,225
Ordinary loss from other partnerships and fiduciaries	* 1,472	* 14,102	* 87,488	* 6,815	* 20,493	* 11,060	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 2,926	* 2,764	1,784	541	* 918	* 1,041	* 45
Other deductions	1,464,594	805,971	1,117,568	1,605,141	1,783,442	1,998,970	542,979
Ordinary business income (loss)	523,224	-44,338	1,147,548	1,287,882	1,542,830	-49,851	571,770
Net income	966,205	367,096	1,861,739	1,941,613	2,168,414	1,010,058	641,640
Loss	442,982	411,434	714,190	653,731	625,584	1,059,909	69,870
Portfolio income (loss) distributed directly to partners	117,856	61,081	125,563	217,186	679,777	242,861	11,692
Interest income	73,322	3,497	50,006	36,554	414,405	41,580	2,605
Dividend income	* 7,562	* 6,500	* 31,738	146,341	165,033	35,046	* 8,531
Royalties	* 49,876	0	447	* 7,170	65,202	* 14,679	27
Net short-term capital gain (loss)	63	-45	* -1,213	* 5,202	* -504	* 18	-43
Net long-term capital gain (loss)	* -12,967	* 51,129	* 44,584	* 21,918	* 35,642	* 151,538	* 572
Net rental real estate income (loss)	* 2,651	* 325	* 1,136	* 6,186	* 7,657	-46	* 1,058
Net income	* 2,651	* 349	* 1,136	* 6,202	* 7,657	0	* 1,058
Loss	0	24	0	* 16	0	46	0
Other net rental income (loss)	54	* 129	* 11,299	* 2,173	* 131,773	* 259	0
Net income	54	* 311	* 11,300	* 2,378	* 131,775	* 259	0
Loss	0	182	1	205	2	0	0
Total net income (loss) [1]	656,690	-33,887	1,242,175	1,486,308	2,326,901	41,668	583,991
Net income	1,001,633	375,396	1,925,588	2,119,694	2,803,571	1,061,081	652,669
Loss	344,943	409,283	683,413	633,386	476,670	1,019,413	68,678

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of partnerships	11,218	443	6,368	59,803	40,148	15,795	3,860
Number of partners	34,632	2,990	22,492	425,981	109,249	306,191	10,541
Total assets	80,289,753	1,399,655	35,408,596	202,242,878	69,778,401	128,954,244	3,510,233
Income and deductions from a trade or business:							
Total income	90,789,422	2,014,451	27,196,862	589,326,216	148,890,172	428,291,926	12,144,118
Business receipts	88,607,208	2,004,242	25,599,094	582,925,764	146,257,486	424,614,974	12,053,304
Ordinary income from other partnerships and fiduciaries	355,846	* 73	* 102,753	1,752,635	284,859	1,465,322	2,455
Farm net profit	0	0	0	* 907	0	* 907	0
Net gain, noncapital assets	18,511	* 321	108,511	461,078	346,512	113,113	* 1,454
Other income	1,807,856	9,815	1,386,504	4,185,832	2,001,316	2,097,610	86,905
Total deductions	89,167,293	2,163,028	23,097,711	575,744,493	143,925,093	420,253,980	11,565,419
Cost of good sold	73,520,059	1,496,023	15,350,867	514,374,263	117,950,855	386,945,358	9,478,050
Inventory, beginning of year	8,487,383	260,258	3,214,100	34,232,517	17,523,078	16,336,236	373,202
Purchases	57,424,535	999,247	9,013,141	462,842,061	111,330,409	344,584,165	6,927,487
Cost of labor	4,239,607	208,025	2,645,072	2,940,320	1,493,965	1,397,407	* 48,948
Additional inventory costs (section 263A)	106,435	10,144	68,956	1,225,048	520,983	701,086	2,980
Other costs	11,610,240	259,742	3,535,867	52,907,672	6,383,876	43,931,506	2,592,289
Less: Inventory, end of year	8,348,143	241,392	3,126,270	39,773,354	19,301,456	20,005,043	466,856
Salaries and wages	2,796,233	216,225	2,275,713	18,685,734	8,287,450	9,897,272	501,013
Guaranteed payments to partners	53,246	* 17,010	132,214	1,634,667	797,097	750,692	86,878
Rent paid	395,327	35,449	213,554	3,120,041	1,621,464	1,431,694	66,882
Interest paid	1,369,311	58,166	269,043	2,932,491	1,331,825	1,542,600	58,067
Taxes and licenses	605,076	18,361	166,592	2,350,730	977,570	1,318,855	54,304
Bad debts	66,741	7,255	25,962	448,928	216,189	212,705	20,034
Repairs and maintenance	150,887	9,130	67,008	894,551	360,841	528,755	4,955
Depreciation	1,747,868	21,027	444,409	2,831,503	881,427	1,911,331	38,746
Depletion	0	0	0	* 20,761	0	* 20,761	0
Retirement plans, etc.	388,734	* 641	19,322	320,240	124,140	190,439	5,660
Employee benefit programs	1,130,305	8,281	255,299	1,747,386	719,709	997,386	30,291
Ordinary loss from other partnerships and fiduciaries	15,611	* 29,506	* 906	425,091	236,335	185,372	* 3,385
Farm net loss	0	0	0	* 607	0	* 607	0
Net loss, noncapital assets	54,764	0	3,868	87,427	8,096	36,761	42,569
Other deductions	6,873,129	245,956	3,872,955	25,870,072	10,412,094	14,283,394	1,174,585
Ordinary business income (loss)	1,622,129	-148,577	4,099,151	13,581,724	4,965,079	8,037,946	578,698
Net income	3,336,858	76,096	4,572,534	18,855,743	7,700,369	10,461,306	694,068
Loss	1,714,728	224,673	473,383	5,274,019	2,735,290	2,423,359	115,370
Portfolio income (loss) distributed directly to partners	2,024,122	903	1,014,091	1,460,070	306,232	1,135,744	18,093
Interest income	218,688	355	155,235	449,289	175,366	263,773	10,149
Dividend income	1,387,282	[2]	235,726	447,797	66,244	380,274	* 1,279
Royalties	35,349	* 548	* 607,897	78,449	12,456	65,993	0
Net short-term capital gain (loss)	10,270	0	* -131	6,570	2,536	3,085	* 949
Net long-term capital gain (loss)	372,532	0	* 15,363	477,966	49,631	422,619	* 5,716
Net rental real estate income (loss)	* 8,432	* 49	* 1,135	16,546	4,218	5,576	* 6,752
Net income	10,967	* 49	* 1,503	33,121	9,520	15,339	* 8,262
Loss	* 2,536	0	368	16,575	5,302	9,763	* 1,510
Other net rental income (loss)	204,609	0	* -44,830	30,378	-1,563	31,917	* 25
Net income	209,035	0	0	41,857	6,615	35,217	* 25
Loss	4,426	0	* 44,830	11,479	* 8,179	3,300	0
Total net income (loss) [1]	3,476,489	-147,626	5,054,315	14,604,182	5,221,799	8,785,479	596,903
Net income	4,737,561	76,189	5,516,682	19,733,483	7,931,577	11,090,555	711,352
Loss	1,261,072	223,815	462,368	5,129,301	2,709,777	2,305,075	114,449

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	160,359	16,796	4,980	5,743	4,849	23,025	5,425
Number of partners	434,660	42,139	11,961	16,423	15,225	56,850	47,997
Total assets	133,675,245	37,482,421	5,242,993	2,390,394	4,202,918	22,752,807	4,727,641
Income and deductions from a trade or business:							
Total income	389,582,122	111,191,720	10,608,092	7,139,268	9,991,124	84,566,367	13,471,556
Business receipts	380,751,224	108,123,497	10,384,376	7,083,522	9,922,546	81,780,700	13,385,451
Ordinary income from other partnerships and fiduciaries	647,763	55,928	2,982	* 15,313	0	333,870	* 6,865
Farm net profit	* 3,578	0	0	0	* 3,332	* 246	0
Net gain, noncapital assets	400,585	197,510	488	0	3,309	16,786	* 3,454
Other income	7,778,974	2,814,784	220,246	40,433	61,937	2,434,765	75,786
Total deductions	384,911,501	109,728,089	10,249,597	6,975,132	10,071,261	84,359,367	13,087,024
Cost of good sold	300,757,630	93,311,527	5,989,877	4,926,073	7,081,595	63,271,169	8,667,532
Inventory, beginning of year	34,796,769	15,327,128	1,086,105	501,485	1,363,954	4,309,738	1,010,925
Purchases	293,845,483	93,654,604	5,272,972	4,814,474	6,815,770	62,042,724	8,502,785
Cost of labor	2,756,322	1,040,848	268,429	* 58,638	157,620	442,769	84,242
Additional inventory costs (section 263A)	1,244,954	550,212	116,417	32,440	8,404	70,641	23,578
Other costs	8,596,967	1,316,723	475,981	124,257	263,380	1,078,526	261,807
Less: Inventory, end of year	40,482,866	18,577,989	1,230,026	605,221	1,527,533	4,673,229	1,215,805
Salaries and wages	26,909,957	6,082,644	1,242,071	579,146	1,058,575	7,807,477	1,447,807
Guaranteed payments to partners	1,576,283	223,337	33,021	117,993	86,783	251,813	148,431
Rent paid	8,876,889	1,561,879	688,982	274,633	312,418	1,853,320	491,599
Interest paid	2,726,726	634,054	95,982	27,735	109,450	534,055	152,330
Taxes and licenses	3,974,409	960,946	187,277	79,065	135,357	1,025,463	157,043
Bad debts	517,190	76,676	30,485	7,638	34,888	22,716	61,123
Repairs and maintenance	1,663,096	234,109	55,157	15,809	58,478	572,583	52,141
Depreciation	4,499,610	600,975	143,207	51,402	122,683	1,317,005	148,985
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	410,120	26,358	8,645	* 1,538	6,764	269,017	10,999
Employee benefit programs	1,806,410	421,925	54,951	15,428	65,589	816,358	50,972
Ordinary loss from other partnerships and fiduciaries	175,218	6,701	* 2,313	16	24	13,202	18
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	72,546	35,857	* 4,530	* 1,133	* 69	12,103	* 51
Other deductions	30,945,415	5,551,103	1,713,100	877,521	998,589	6,593,084	1,697,994
Ordinary business income (loss)	4,670,621	1,463,631	358,495	164,137	-80,137	207,000	384,532
Net income	10,079,860	2,186,812	532,020	293,003	288,068	1,143,448	768,013
Loss	5,409,238	723,181	173,526	128,866	368,204	936,447	383,481
Portfolio income (loss) distributed directly to partners	763,278	105,834	3,014	5,907	2,943	74,079	13,007
Interest income	327,848	52,095	2,951	2,774	2,495	116,717	3,259
Dividend income	217,544	1,882	* 35	* 2,926	* 278	103,790	* 9,129
Royalties	6,116	* 18	30	0	* 20	* 2,585	225
Net short-term capital gain (loss)	-6,127	* -32	-2	* 303	* 83	* -941	* 117
Net long-term capital gain (loss)	217,896	51,871	0	* -97	* 68	-148,073	* 277
Net rental real estate income (loss)	194,572	-5,869	* 5,580	* -6,413	* 4,183	110,887	* 192
Net income	306,323	7,195	* 9,999	* 166	* 4,183	112,653	* 192
Loss	111,751	* 13,064	* 4,419	* 6,579	0	* 1,766	0
Other net rental income (loss)	48,450	2,953	436	0	* 385	7,571	* 2,835
Net income	48,454	* 2,956	436	0	* 385	7,571	* 2,835
Loss	5	4	0	0	0	0	0
Total net income (loss) [1]	5,465,151	1,514,710	367,527	163,424	-72,776	548,550	400,172
Net income	10,608,180	2,225,857	538,028	298,705	294,668	1,262,697	782,084
Loss	5,143,029	711,147	170,501	135,282	367,444	714,147	381,911

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
Number of partnerships	9,644	16,768	9,069	4,192	31,945	27,924
Number of partners	23,964	39,749	24,024	9,213	74,178	72,937
Total assets	16,065,041	9,697,231	1,673,303	5,799,285	8,758,062	14,883,148
Income and deductions from a trade or business:						
Total income	72,531,822	10,256,606	3,402,487	11,704,535	15,926,023	38,792,521
Business receipts	72,025,155	9,751,639	3,248,645	11,501,251	15,555,901	37,988,538
Ordinary income from other partnerships and fiduciaries	9,696	* 73,016	* 216	0	* 79,527	* 70,350
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	72,642	* 80,807	* 317	* 817	* 1,059	23,395
Other income	424,328	351,145	153,309	202,467	289,535	710,239
Total deductions	72,290,549	9,876,250	3,392,195	11,577,649	15,563,173	37,741,216
Cost of good sold	65,494,691	5,479,763	1,843,085	7,442,969	10,308,247	26,941,102
Inventory, beginning of year	1,023,938	2,005,261	930,451	1,777,693	3,577,246	1,882,844
Purchases	63,886,794	5,466,900	1,648,794	7,510,713	9,701,020	24,527,933
Cost of labor	232,260	* 63,051	* 8,944	* 9,533	179,597	210,390
Additional inventory costs (section 263A)	158,274	33,744	* 9,634	* 25,563	60,964	155,084
Other costs	1,306,981	222,287	40,956	86,511	988,464	2,431,094
Less: Inventory, end of year	1,113,557	2,311,480	795,694	1,967,044	4,199,043	2,266,243
Salaries and wages	1,854,513	1,256,566	411,230	1,330,430	1,352,756	2,486,743
Guaranteed payments to partners	22,504	39,833	54,593	43,846	283,382	270,749
Rent paid	721,041	768,834	210,373	605,995	983,469	404,346
Interest paid	488,606	99,215	48,760	82,522	162,448	291,569
Taxes and licenses	444,963	194,394	63,140	178,388	234,131	314,241
Bad debts	14,309	24,434	* 1,124	26,581	17,702	199,515
Repairs and maintenance	272,632	53,445	17,605	69,667	70,055	191,414
Depreciation	852,210	139,031	79,512	221,229	231,876	591,494
Depletion	0	0	0	0	0	0
Retirement plans, etc.	15,011	6,137	* 363	13,452	9,984	41,852
Employee benefit programs	41,479	39,863	16,908	30,187	58,466	194,285
Ordinary loss from other partnerships and fiduciaries	* 5,404	0	* 85,082	9,649	1,710	51,100
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	* 1,069	* 994	* 800	* 10,066	* 4,258	1,616
Other deductions	2,062,117	1,773,741	559,620	1,512,669	1,844,689	5,761,188
Ordinary business income (loss)	241,273	380,357	10,292	126,887	362,850	1,051,306
Net income	713,421	750,833	222,277	384,075	937,495	1,860,395
Loss	472,148	370,477	211,985	257,188	574,645	809,089
Portfolio income (loss) distributed directly to partners	39,903	5,440	4,338	94,308	199,514	214,991
Interest income	27,752	4,002	4,223	21,193	45,502	44,885
Dividend income	148	* 1,198	* 35	73,714	8,699	15,710
Royalties	0	241	* 24	0	* 2,876	97
Net short-term capital gain (loss)	* -88	0	0	0	* 267	-5,834
Net long-term capital gain (loss)	12,091	0	55	-599	142,169	160,134
Net rental real estate income (loss)	50,438	* 23,490	0	* -16,977	* 29,516	* -457
Net income	99,217	* 24,378	0	* 18,508	* 29,522	* 309
Loss	48,779	* 888	0	35,485	* 6	* 766
Other net rental income (loss)	10,113	948	0	* 208	* 75	* 22,926
Net income	10,114	948	0	* 208	* 75	* 22,926
Loss	1	0	0	0	0	0
Total net income (loss) [1]	329,723	410,235	14,574	205,025	449,519	1,134,467
Net income	812,193	780,569	226,546	459,268	987,035	1,940,529
Loss	482,470	370,333	211,972	254,243	537,516	806,062

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Number of partnerships	51,242	5,639	2,003	24,139	1,420	422	* 79
Number of partners	1,906,832	13,231	62,880	50,868	5,582	1,692,109	* 414
Total assets	309,678,154	13,428,786	25,293,836	7,198,392	1,438,441	216,555,990	* 392,603
Income and deductions from a trade or business:							
Total income	150,059,964	6,968,847	8,441,904	26,115,708	2,351,537	68,124,667	* 516,248
Business receipts	142,292,257	6,893,238	8,065,126	23,273,874	2,313,520	64,607,311	* 509,724
Ordinary income from other partnerships and fiduciaries	2,160,773	* 6,211	* 158,506	* 7,709	* 9	1,916,366	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,070,043	8,105	83,238	74,385	* 29,581	825,947	28
Other income	4,536,892	61,293	135,034	2,759,741	8,427	775,044	* 6,496
Total deductions	147,261,796	7,756,868	8,552,227	25,731,499	2,220,511	65,457,498	* 459,064
Cost of good sold	83,871,823	4,614,878	2,615,421	11,710,048	690,887	41,355,758	* 88,727
Inventory, beginning of year	2,956,260	* 96,408	* 76,367	69,981	* 1,988	1,508,015	* 12,396
Purchases	50,122,938	2,560,484	418,773	4,838,630	* 57,255	30,400,931	* 31,351
Cost of labor	3,868,256	200,848	429,633	1,041,775	* 258,245	* 44,356	0
Additional inventory costs (section 263A)	290,462	702	0	* 172,437	0	60,106	0
Other costs	30,147,019	1,904,434	1,759,978	5,675,907	* 375,683	11,283,544	* 58,046
Less: Inventory, end of year	3,513,113	147,998	69,330	88,683	* 2,283	1,941,194	* 13,066
Salaries and wages	7,876,778	351,185	614,320	2,837,341	507,804	787,394	* 105,892
Guaranteed payments to partners	468,417	23,158	69,659	132,401	* 9,211	* 55,812	0
Rent paid	2,296,331	131,461	142,256	630,103	40,795	439,765	* 31,422
Interest paid	5,422,192	136,553	449,659	176,276	30,153	3,520,706	* 2,801
Taxes and licenses	2,143,727	58,072	99,888	455,245	69,314	998,899	* 15,446
Bad debts	200,716	126,763	3,805	16,540	* 395	21,604	31
Repairs and maintenance	2,352,188	186,818	162,642	557,435	41,373	955,646	* 21,811
Depreciation	14,277,149	864,457	1,200,629	940,044	87,162	9,879,710	* 7,829
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	214,659	4,785	40,191	36,500	* 2,173	56,298	* 1,268
Employee benefit programs	728,539	33,551	141,714	119,031	50,844	124,424	* 5,065
Ordinary loss from other partnerships and fiduciaries	708,025	* 6,458	* 35,616	* 12,456	* 133	508,110	0
Farm net loss	* 152	0	75	0	0	0	0
Net loss, noncapital assets	62,640	* 8	2	2,055	0	59,199	0
Other deductions	26,638,459	1,218,722	2,976,349	8,106,024	690,266	6,694,173	* 178,773
Ordinary business income (loss)	2,798,168	-788,020	-110,323	384,209	131,027	2,667,170	* 57,184
Net income	10,756,004	194,668	868,183	861,925	131,682	6,108,559	* 57,184
Loss	7,957,836	982,688	978,507	477,716	* 656	3,441,389	0
Portfolio income (loss) distributed directly to partners	1,320,364	7,938	126,369	103,543	1,838	978,254	* 27
Interest income	384,779	7,885	15,263	18,551	1,654	259,844	* 4
Dividend income	244,152	* 350	* 112,196	* 3,682	52	105,440	* 23
Royalties	* 235	* 231	0	0	0	0	0
Net short-term capital gain (loss)	120	* -532	-1,214	* 3,379	1	-1,156	0
Net long-term capital gain (loss)	691,077	* 4	* 123	77,931	132	614,127	0
Net rental real estate income (loss)	59,495	* 2,415	* 485	* 477	380	* 9,466	0
Net income	65,762	2,496	* 507	* 651	380	* 9,466	0
Loss	* 6,267	* 81	* 21	* 174	0	0	0
Other net rental income (loss)	-76,783	* -111,342	* 40,841	* -10,890	-4,238	* 14,163	0
Net income	62,055	* 3,343	* 40,841	0	0	* 14,163	0
Loss	* 138,838	* 114,685	0	* 10,890	4,238	0	0
Total net income (loss) [1]	3,410,047	-888,482	58,463	396,029	128,875	3,056,083	* 57,211
Net income	11,429,331	207,498	1,024,175	878,813	132,282	6,479,022	* 57,211
Loss	8,019,284	1,095,980	965,711	482,784	* 3,407	3,422,939	0

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Number of partnerships	14,530	714	2,296	47,143	8,618	15,069	5,928
Number of partners	73,469	2,130	6,149	192,452	28,166	49,713	52,525
Total assets	26,326,371	376,476	18,667,259	662,099,639	21,866,549	33,962,447	82,192,164
Income and deductions from a trade or business:							
Total income	21,994,010	1,138,501	14,408,540	277,487,604	16,101,824	17,076,646	39,589,607
Business receipts	21,210,337	1,137,957	14,281,169	259,082,483	15,691,914	16,162,367	37,698,828
Ordinary income from other partnerships and fiduciaries	60,788	0	11,183	10,696,111	* 77,883	254,854	845,816
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	26,946	0	21,813	1,521,463	28,225	* 91,685	36,017
Other income	695,938	* 544	94,375	6,187,546	303,802	567,739	1,008,946
Total deductions	22,135,029	1,143,058	13,806,042	254,376,391	16,342,315	19,465,963	35,423,062
Cost of good sold	13,144,092	* 793,428	8,858,585	57,959,990	4,432,337	6,300,415	4,544,429
Inventory, beginning of year	407,248	0	783,857	4,026,473	379,265	452,453	* 997
Purchases	4,076,636	0	7,738,879	27,653,042	1,324,184	589,108	* 165,118
Cost of labor	1,738,001	* 88,543	* 66,856	1,042,087	563,539	* 102,572	* 87,692
Additional inventory costs (section 263A)	* 45,384	0	* 11,832	552,734	1,100	* 93,289	0
Other costs	7,400,104	* 704,885	984,438	29,061,793	2,604,707	5,642,397	4,296,999
Less: Inventory, end of year	523,281	0	727,277	4,376,138	440,458	579,404	* 6,377
Salaries and wages	1,606,751	* 88,979	977,113	23,853,896	3,610,602	1,480,177	3,721,035
Guaranteed payments to partners	144,241	* 9,717	* 24,219	1,153,549	177,032	292,092	54,048
Rent paid	339,118	* 21,780	519,632	8,663,948	358,938	550,438	413,708
Interest paid	850,578	* 29,804	225,661	10,521,354	342,042	588,027	3,039,837
Taxes and licenses	239,789	* 14,379	192,696	4,548,543	367,409	189,387	631,155
Bad debts	22,282	* 1,016	8,279	2,462,983	103,291	35,695	367,698
Repairs and maintenance	242,606	* 1,702	182,155	2,196,427	113,348	79,686	338,431
Depreciation	718,106	* 3,532	575,679	26,087,201	377,814	460,245	3,022,267
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	36,299	* 193	36,952	996,388	96,210	15,058	76,830
Employee benefit programs	148,419	* 1,694	103,797	2,164,904	322,751	68,318	280,514
Ordinary loss from other partnerships and fiduciaries	* 78,120	* 6	* 67,125	2,553,032	93,772	583,416	163,029
Farm net loss	0	0	* 78	0	0	0	0
Net loss, noncapital assets	1,143	0	* 232	186,147	* 30,544	* 9,655	27,824
Other deductions	4,563,485	176,828	2,033,838	111,028,029	5,916,225	8,813,354	18,742,258
Ordinary business income (loss)	-141,019	-4,558	602,498	23,111,213	-240,491	-2,389,317	4,166,545
Net income	1,511,699	* 30,749	991,354	39,658,411	1,217,425	2,353,369	6,245,664
Loss	1,652,718	* 35,307	388,856	16,547,198	1,457,916	4,742,687	2,079,119
Portfolio income (loss) distributed directly to partners	72,900	* 250	29,244	7,785,829	353,323	2,195,284	529,823
Interest income	67,160	* 446	13,973	4,465,323	80,190	43,174	455,982
Dividend income	5,939	0	* 16,469	380,630	1,678	10,928	50,861
Royalties	0	0	4	2,289,949	240,381	1,924,926	37,309
Net short-term capital gain (loss)	* 98	0	* -456	11,445	* -903	* -60	* -258
Net long-term capital gain (loss)	* -297	* -196	* -747	638,483	31,976	* 216,315	-14,071
Net rental real estate income (loss)	* 9,393	0	* 36,878	-2,054	4,982	* -332	* 2,155
Net income	* 15,383	0	* 36,878	19,129	* 5,001	36	* 2,155
Loss	* 5,991	0	0	21,182	19	* 368	0
Other net rental income (loss)	* -6,110	0	793	1,704,805	10,144	* 22,566	* 8,755
Net income	* 2,915	0	793	2,125,054	10,144	* 22,566	* 8,755
Loss	* 9,025	0	0	420,249	0	0	0
Total net income (loss) [1]	-64,638	-4,111	670,616	31,949,867	96,885	-388,055	4,721,607
Net income	1,564,930	* 30,804	1,054,596	46,893,215	1,480,702	2,885,570	6,583,489
Loss	1,629,567	* 34,915	383,980	14,943,349	1,383,817	3,273,625	1,861,882

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of partnerships	4,805	3,227	9,494	284,487	* 15	14,440	2,614
Number of partners	21,362	8,946	31,740	5,872,248	* 189	74,214	8,788
Total assets	505,886,347	6,333,181	11,858,951	10,982,761,851	* 9,036,394	383,926,818	27,764,446
Income and deductions from a trade or business:							
Total income	188,833,545	3,098,629	12,787,352	315,471,567	* 1,718,015	41,961,439	9,956,784
Business receipts	174,250,077	2,619,596	12,659,701	165,342,391	* 1,462,644	12,166,069	8,660,481
Ordinary income from other partnerships and fiduciaries	9,257,096	* 185,917	* 74,545	33,522,621	6,053	960,058	* 142,945
Farm net profit	0	0	0	* 8,099	0	0	0
Net gain, noncapital assets	1,351,361	38	* 14,137	9,483,777	0	3,804,956	* 6
Other income	3,975,011	293,079	38,969	107,114,680	* 249,318	25,030,357	1,153,352
Total deductions	170,406,971	2,924,845	9,813,234	272,980,266	* 1,451,031	42,468,867	8,032,002
Cost of good sold	40,663,180	* 669,630	1,350,000	37,151,000	377,373	3,863,871	1,123,057
Inventory, beginning of year	3,180,111	822	* 12,826	3,658,879	174	* 181,730	* 3,516
Purchases	25,117,204	* 223,600	233,828	19,315,745	351,373	3,269,515	* 223,778
Cost of labor	215,573	* 6,214	* 66,497	746,306	0	* 64,973	* 34,335
Additional inventory costs (section 263A)	450,783	0	* 7,562	282,969	0	239	* 100,200
Other costs	14,994,675	* 439,708	1,083,307	16,782,463	27,656	608,894	775,452
Less: Inventory, end of year	3,295,165	715	* 54,020	3,635,363	1,829	* 261,480	* 14,225
Salaries and wages	11,958,926	736,527	2,346,629	56,384,321	403,057	2,683,159	1,677,485
Guaranteed payments to partners	406,761	* 18,977	204,639	8,761,023	5,625	279,446	123,719
Rent paid	7,019,045	68,190	253,630	4,985,235	44,320	336,529	184,910
Interest paid	5,986,370	91,933	473,145	15,144,551	* 8,006	3,883,008	356,729
Taxes and licenses	3,034,161	54,115	272,317	3,757,691	3,994	332,400	112,093
Bad debts	1,900,158	26,678	29,462	18,709,491	9,627	16,320,309	72,459
Repairs and maintenance	1,512,213	12,827	139,923	700,823	2,137	74,050	48,902
Depreciation	21,761,048	132,061	333,766	5,255,431	6,997	1,401,594	185,543
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	740,467	* 11,658	56,167	1,018,464	12,012	66,263	7,161
Employee benefit programs	1,279,694	26,588	187,040	2,734,905	28,255	284,794	111,877
Ordinary loss from other partnerships and fiduciaries	1,568,437	0	* 144,378	26,181,771	0	3,421,676	* 80,737
Farm net loss	0	0	0	88,383	0	0	0
Net loss, noncapital assets	112,787	75	* 5,262	1,701,705	* 167,115	431,522	* 125
Other deductions	72,463,727	1,075,587	4,016,878	90,405,473	* 382,512	9,090,246	3,947,207
Ordinary business income (loss)	18,426,574	173,784	2,974,118	42,491,301	* 266,984	-507,428	1,924,782
Net income	25,687,019	518,199	3,636,734	98,240,508	* 268,056	6,224,900	2,243,605
Loss	7,260,445	* 344,415	662,616	55,749,206	* 1,072	6,732,328	318,822
Portfolio income (loss) distributed directly to partners	4,371,315	131,927	204,157	495,578,859	* 89,955	3,006,088	119,015
Interest income	3,850,864	17,837	17,275	145,513,462	* 12,842	3,299,186	14,238
Dividend income	189,281	* 103,869	* 24,013	95,355,419	55,194	55,305	* 4,620
Royalties	2,422	0	* 84,910	5,606,689	0	* 2,406	0
Net short-term capital gain (loss)	11,889	* -251	* 1,027	70,919,183	808	33,142	* -1,929
Net long-term capital gain (loss)	316,859	* 10,473	* 76,931	178,184,105	21,110	-383,951	* 102,086
Net rental real estate income (loss)	-18,323	* 10,101	* -637	-2,212,949	1	-8,719	* -8,173
Net income	* 1,287	* 10,101	* 548	2,196,458	1	158,767	* 599
Loss	* 19,610	0	1,186	4,409,407	0	167,486	* 8,772
Other net rental income (loss)	1,662,039	0	* 1,301	273,023	0	* 57,013	0
Net income	2,082,288	0	* 1,301	596,238	0	* 57,013	0
Loss	420,249	0	0	323,215	0	0	0
Total net income (loss) [1]	24,112,858	305,591	3,100,980	287,026,946	* 335,021	2,897,763	1,935,467
Net income	31,539,580	643,741	3,760,133	333,489,637	* 336,093	9,442,313	2,257,702
Loss	7,426,722	* 338,149	659,153	46,462,691	* 1,072	6,544,550	322,235

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
	(84)	(85)	(86)	(87)	(88)	(89)
Number of partnerships	214,527	7,505	207,022	11,682	41,209	1,557,435
Number of partners	4,197,561	632,622	3,564,940	55,528	1,535,967	7,381,816
Total assets	9,350,591,191	803,387,838	8,547,203,352	28,623,552	1,182,819,451	4,585,863,116
Income and deductions from a trade or business:						
Total income	230,653,389	61,717,073	168,936,316	22,074,225	9,107,715	148,994,310
Business receipts	117,440,473	30,380,229	87,060,244	20,929,000	4,683,724	122,310,768
Ordinary income from other partnerships and fiduciaries	29,728,795	1,298,775	28,430,020	138,082	2,546,689	7,700,580
Farm net profit	* 6,916	0	* 6,916	0	* 1,182	95,361
Net gain, noncapital assets	5,548,391	318,462	5,229,930	* 277	130,146	2,692,652
Other income	77,928,813	29,719,608	48,209,206	1,006,866	1,745,974	16,194,950
Total deductions	192,349,232	60,255,182	132,094,050	20,107,093	8,572,041	168,423,303
Cost of good sold	26,750,088	13,860,635	12,889,453	3,932,160	1,104,450	66,270,958
Inventory, beginning of year	3,001,865	139,484	2,862,381	* 28,454	* 443,140	45,151,094
Purchases	13,974,401	6,107,019	7,867,381	* 602,300	894,378	22,275,062
Cost of labor	442,464	35,689	406,776	188,319	* 16,215	1,605,849
Additional inventory costs (section 263A)	101,431	54,351	47,080	* 81,106	-6	1,396,456
Other costs	12,075,504	7,696,619	4,378,885	3,054,632	240,325	33,006,294
Less: Inventory, end of year	2,845,577	172,528	2,673,049	* 22,650	489,602	37,163,796
Salaries and wages	46,634,044	15,496,064	31,137,980	3,772,026	1,214,549	16,579,835
Guaranteed payments to partners	7,407,846	1,140,703	6,267,143	662,967	281,421	1,609,355
Rent paid	3,743,002	972,716	2,770,286	519,964	156,511	3,589,421
Interest paid	10,399,344	4,498,997	5,900,347	89,517	407,947	9,993,297
Taxes and licenses	2,911,516	890,057	2,021,459	315,862	81,825	3,299,619
Bad debts	2,041,071	82,486	1,958,586	22,671	243,353	2,264,115
Repairs and maintenance	505,487	136,126	369,360	50,277	19,969	1,314,441
Depreciation	3,337,099	807,842	2,529,257	183,091	141,107	11,558,152
Depletion	0	0	0	0	0	8,882
Retirement plans, etc.	827,593	431,277	396,317	88,507	16,929	146,097
Employee benefit programs	1,997,693	837,276	1,160,417	268,070	44,216	827,249
Ordinary loss from other partnerships and fiduciaries	20,742,738	518,583	20,224,155	* 5,093	1,931,528	17,251,842
Farm net loss	82,152	* 443	81,709	0	* 6,231	364,717
Net loss, noncapital assets	891,001	304,916	586,085	* 1,566	* 210,375	2,643,177
Other deductions	64,078,558	20,277,061	43,801,496	10,195,321	2,711,629	30,702,147
Ordinary business income (loss)	38,304,157	1,461,891	36,842,266	1,967,132	535,674	-19,428,994
Net income	82,521,708	8,598,403	73,923,306	2,998,156	3,984,084	27,410,951
Loss	44,217,551	7,136,511	37,081,040	1,031,023	3,448,410	46,839,944
Portfolio income (loss) distributed directly to partners	436,589,452	6,500,458	430,088,993	560,777	55,213,571	29,095,987
Interest income	125,950,482	3,598,720	122,351,762	248,697	15,988,018	15,544,489
Dividend income	80,650,705	907,067	79,743,637	138,836	14,450,759	5,262,888
Royalties	4,101,733	40,462	4,061,271	623	1,501,927	1,720,787
Net short-term capital gain (loss)	63,452,281	1,136,226	62,316,055	-61	7,434,942	-85,437
Net long-term capital gain (loss)	162,434,252	817,983	161,616,268	172,681	15,837,926	6,653,259
Net rental real estate income (loss)	-1,909,539	-254	-1,909,284	-24,666	-261,853	6,107,300
Net income	1,704,463	12,769	1,691,693	* 3,316	329,313	94,318,741
Loss	3,614,001	13,024	3,600,977	* 27,982	591,166	88,211,440
Other net rental income (loss)	203,550	41,640	161,910	* 299	12,161	-1,576,613
Net income	467,007	* 42,919	424,088	* 299	71,919	3,145,572
Loss	263,457	1,279	262,179	0	59,757	4,722,185
Total net income (loss) [1]	247,301,087	6,049,526	241,251,561	2,330,922	32,226,687	7,629,858
Net income	283,034,034	10,498,207	272,535,826	3,184,984	35,234,512	136,818,909
Loss	35,732,946	4,448,681	31,284,265	854,063	3,007,825	129,189,051

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
Number of partnerships	1,514,978	452,419	592,120	16,949	98,693	354,797
Number of partners	7,221,278	2,435,108	2,599,932	82,084	509,245	1,594,909
Total assets	4,464,292,270	1,104,834,765	2,120,144,048	45,017,093	171,154,502	1,023,141,861
Income and deductions from a trade or business:						
Total income	117,499,931	6,619,944	13,004,356	994,971	3,815,831	93,064,829
Business receipts	95,269,005	5,346,192	9,850,273	969,063	3,042,706	76,060,770
Ordinary income from other partnerships and fiduciaries	7,495,399	640,349	1,272,991	* 4,552	154,643	5,422,863
Farm net profit	95,361	* 11,540	* 11,087	0	* 8,218	* 64,516
Net gain, noncapital assets	823,713	100,818	452,242	* 78	8,392	262,184
Other income	13,816,454	521,045	1,417,764	21,278	601,871	11,254,496
Total deductions	143,692,663	9,615,926	15,557,283	1,025,029	5,432,825	112,061,600
Cost of good sold	58,559,857	2,972,259	4,329,711	184,373	1,727,135	49,346,380
Inventory, beginning of year	44,417,219	1,869,044	1,469,082	2,160	810,189	40,266,744
Purchases	19,416,625	1,360,270	1,760,586	15,886	591,742	15,688,142
Cost of labor	890,845	* 58,531	128,981	* 36,808	* 20,689	645,836
Additional inventory costs (section 263A)	1,182,302	* 139,357	87,134	0	0	955,811
Other costs	28,837,894	967,572	1,953,684	* 131,389	662,140	25,123,109
Less: Inventory, end of year	36,185,028	1,422,515	1,069,757	1,870	357,625	33,333,261
Salaries and wages	14,507,598	710,016	1,187,525	98,576	381,295	12,130,187
Guaranteed payments to partners	1,462,403	108,050	347,796	0	39,511	967,046
Rent paid	2,940,874	135,292	552,514	* 21,280	164,975	2,066,812
Interest paid	8,459,656	720,144	1,520,855	160,112	356,356	5,702,189
Taxes and licenses	2,938,105	235,678	442,281	70,464	110,681	2,079,002
Bad debts	2,012,135	590,072	172,019	* 4,718	4,735	1,240,591
Repairs and maintenance	1,024,867	88,128	146,876	19,929	151,171	618,763
Depreciation	4,086,468	415,028	987,748	158,545	352,373	2,172,774
Depletion	1,450	0	0	0	1,450	0
Retirement plans, etc.	133,154	* 893	8,765	* 191	* 1,196	122,110
Employee benefit programs	535,569	23,559	79,792	* 4,138	8,382	419,698
Ordinary loss from other partnerships and fiduciaries	17,142,824	1,885,340	1,692,052	0	747,110	12,818,321
Farm net loss	363,708	* 37,898	* 4,520	0	252,871	68,420
Net loss, noncapital assets	2,634,864	236,711	450,488	* 138	* 108,292	1,839,236
Other deductions	26,889,131	1,456,859	3,634,342	302,565	1,025,293	20,470,072
Ordinary business income (loss)	-26,192,732	-2,995,982	-2,552,926	-30,059	-1,616,994	-18,996,771
Net income	18,278,110	1,249,442	2,940,860	64,322	470,711	13,552,776
Loss	44,470,843	4,245,424	5,493,786	94,380	2,087,706	32,549,547
Portfolio income (loss) distributed directly to partners	27,063,666	2,886,093	8,411,377	69,879	1,207,974	14,488,342
Interest income	14,738,088	1,826,356	4,182,556	20,731	617,029	8,091,416
Dividend income	5,125,034	165,084	2,271,139	* 9,956	129,675	2,549,180
Royalties	838,652	48,188	132,490	* 20,545	215,690	421,740
Net short-term capital gain (loss)	-36,305	125,796	-444,786	* 4,791	-214,938	492,832
Net long-term capital gain (loss)	6,398,196	720,670	2,269,978	* 13,856	460,519	2,933,174
Net rental real estate income (loss)	5,862,863	-14,385,085	31,279,475	816,157	1,405,064	-13,252,748
Net income	94,066,379	20,161,880	60,924,940	1,366,608	4,253,657	7,359,294
Loss	88,203,516	34,546,966	29,645,464	550,451	2,848,593	20,612,042
Other net rental income (loss)	299,400	55,149	105,545	* -27,110	-12,175	177,991
Net income	752,014	64,437	232,917	* 11,727	186,661	256,273
Loss	452,614	* 9,287	127,372	* 38,837	198,836	78,282
Total net income (loss) [1]	671,305	-15,286,291	35,418,279	810,220	738,289	-21,009,192
Net income	124,303,910	22,091,740	68,183,063	1,479,337	5,435,999	27,113,772
Loss	123,632,605	37,378,031	32,764,784	669,117	4,697,710	48,122,963

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships	36,707	5,750	227,966	30,113	21,362	21,872	14,130
Number of partners	144,695	15,843	753,404	155,516	81,250	57,273	36,546
Total assets	103,671,771	17,899,075	186,053,486	38,713,585	17,347,650	11,568,266	1,554,938
Income and deductions from a trade or business:							
Total income	24,411,684	7,082,695	384,833,113	138,545,538	58,247,853	28,381,915	2,464,582
Business receipts	21,094,777	5,946,985	364,577,508	136,715,760	55,070,368	25,328,201	2,439,565
Ordinary income from other partnerships and fiduciaries	51,324	* 153,857	7,358,721	145,575	81,552	187,965	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,725,750	* 143,189	282,722	2,687	4,896	113,998	* 16
Other income	1,539,832	838,664	12,614,161	1,681,516	3,091,037	2,751,751	25,001
Total deductions	23,748,726	981,915	303,821,889	89,042,604	45,672,791	25,415,634	2,239,988
Cost of good sold	7,685,477	* 25,624	72,553,037	1,751,000	4,776,632	11,910,117	1,156,160
Inventory, beginning of year	733,874	0	1,803,855	0	* 646	* 26,355	67,955
Purchases	2,837,968	20,469	24,764,160	* 15,209	296,108	1,351,829	377,193
Cost of labor	715,004	0	11,628,312	* 216,002	* 3,378,209	2,602,450	149,092
Additional inventory costs (section 263A)	* 214,154	0	507,959	0	* 9,472	* 9,582	* 14,645
Other costs	4,163,245	* 5,155	35,503,494	1,519,789	1,092,844	7,957,433	604,787
Less: Inventory, end of year	978,768	0	1,654,743	0	* 646	* 37,533	57,512
Salaries and wages	2,014,530	57,707	87,223,050	38,679,102	16,634,921	3,962,454	262,291
Guaranteed payments to partners	85,721	* 61,231	19,324,267	9,742,402	3,262,672	794,641	110,763
Rent paid	575,591	72,957	14,303,989	8,900,250	2,075,418	718,632	106,600
Interest paid	1,468,826	64,815	2,026,757	405,411	259,241	155,783	32,489
Taxes and licenses	345,760	15,754	7,843,658	3,487,149	1,440,292	419,300	34,410
Bad debts	250,812	* 1,167	502,082	136,159	26,676	10,652	62,987
Repairs and maintenance	288,623	* 950	1,382,961	658,260	177,733	115,735	8,128
Depreciation	7,459,846	11,838	3,831,290	1,440,549	454,022	292,818	26,887
Depletion	0	7,432	* 28	0	0	0	0
Retirement plans, etc.	12,285	* 658	3,856,246	1,545,627	1,053,987	125,976	9,666
Employee benefit programs	288,413	* 3,268	5,143,649	2,207,668	808,111	492,538	13,568
Ordinary loss from other partnerships and fiduciaries	90,602	* 18,416	1,001,461	18,976	3,595	* 8,193	* 967
Farm net loss	* 1,009	0	* 428	0	0	0	0
Net loss, noncapital assets	* 6,602	1,710	158,000	88,901	3,428	4,482	* 16
Other deductions	3,174,629	638,387	84,670,986	19,981,150	14,696,065	6,404,313	415,056
Ordinary business income (loss)	662,958	6,100,780	81,011,224	49,502,934	12,575,061	2,966,282	224,594
Net income	2,943,838	6,189,003	88,476,219	49,975,481	12,818,665	3,365,067	348,326
Loss	2,280,879	88,222	7,464,995	472,547	243,604	398,785	123,732
Portfolio income (loss) distributed directly to partners	883,326	1,148,995	4,977,183	278,139	51,916	104,280	1,826
Interest income	711,457	94,944	725,614	46,259	41,129	17,187	1,376
Dividend income	137,853	1	431,192	49,998	8,676	11,358	0
Royalties	* 16	882,119	782,198	56,852	* 9,462	* 47,308	0
Net short-term capital gain (loss)	* -49,132	0	213,183	4,732	-458	* 4,394	0
Net long-term capital gain (loss)	83,133	* 171,930	2,824,996	120,299	-6,892	24,032	449
Net rental real estate income (loss)	186,556	* 57,881	-252,134	13,017	17,323	* -2,045	0
Net income	194,481	* 57,881	86,464	17,956	* 21,541	* 1,076	0
Loss	* 7,925	0	338,597	4,940	* 4,217	* 3,121	0
Other net rental income (loss)	-1,790,061	* -85,952	114,317	* -238	0	* -1,771	0
Net income	2,393,558	0	120,041	* 552	0	0	0
Loss	4,183,619	* 85,952	5,724	* 790	0	* 1,771	0
Total net income (loss) [1]	-91,221	7,049,774	82,812,411	49,668,820	12,651,651	3,038,319	225,970
Net income	5,308,579	7,206,419	90,119,295	50,138,542	12,876,740	3,415,213	349,557
Loss	5,399,800	* 156,645	7,306,884	469,722	225,089	376,894	123,586

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	22,135	118,354	62,549	14,444	41,362	25,359
Number of partners	75,855	346,963	192,562	33,773	120,628	950,456
Total assets	13,065,895	103,803,152	53,382,300	11,229,098	39,191,754	534,176,640
Income and deductions from a trade or business:						
Total income	20,889,640	136,303,585	71,819,268	18,924,946	45,559,372	33,955,489
Business receipts	20,528,822	124,494,791	64,850,338	18,771,417	40,873,036	14,691,435
Ordinary income from other partnerships and fiduciaries	* 50,057	6,893,573	3,736,990	* 55,907	3,100,676	13,384,159
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	* 740	160,385	90,630	10,092	59,663	138,332
Other income	310,020	4,754,836	3,141,309	87,529	1,525,997	5,741,562
Total deductions	19,975,738	121,475,135	62,747,148	16,804,136	41,923,851	31,443,627
Cost of good sold	7,632,323	45,326,805	17,068,144	8,125,249	20,133,412	6,987,916
Inventory, beginning of year	175,687	1,533,211	471,785	82,111	979,315	912,006
Purchases	2,964,470	19,759,351	4,115,030	2,847,283	12,797,038	5,241,648
Cost of labor	1,594,666	3,687,893	2,002,420	251,282	1,434,191	685,151
Additional inventory costs (section 263A)	* 109,369	364,892	* 166,261	* 140,217	* 58,413	25,766
Other costs	2,936,074	21,392,567	10,796,410	4,888,860	5,707,297	1,115,969
Less: Inventory, end of year	147,943	1,411,109	483,761	84,504	842,844	992,625
Salaries and wages	4,476,176	23,208,106	15,319,631	2,686,914	5,201,562	3,512,784
Guaranteed payments to partners	1,026,959	4,386,829	3,122,431	492,347	772,051	1,130,084
Rent paid	345,611	2,157,479	1,160,493	334,990	661,996	375,721
Interest paid	137,441	1,036,392	529,291	168,223	338,878	2,035,439
Taxes and licenses	453,129	2,009,379	1,293,287	245,186	470,906	279,905
Bad debts	33,030	232,578	113,286	89,242	30,050	1,381,022
Repairs and maintenance	44,565	378,540	158,497	55,665	164,377	100,369
Depreciation	446,019	1,170,996	571,752	151,335	447,909	823,511
Depletion	0	* 28	* 28	0	0	5,035
Retirement plans, etc.	129,087	991,903	719,300	46,786	225,817	41,684
Employee benefit programs	277,383	1,344,381	881,572	129,298	333,512	268,472
Ordinary loss from other partnerships and fiduciaries	* 127,345	842,385	601,622	18,042	222,721	8,263,240
Farm net loss	0	* 428	0	0	* 428	* 3,821
Net loss, noncapital assets	1,229	59,943	47,261	9,477	3,205	76,469
Other deductions	4,845,439	38,328,963	21,160,554	4,251,381	12,917,028	6,158,154
Ordinary business income (loss)	913,902	14,828,451	9,072,120	2,120,810	3,635,521	2,511,861
Net income	2,154,742	19,813,938	11,287,878	2,492,473	6,033,588	14,639,264
Loss	1,240,840	4,985,488	2,215,758	371,663	2,398,066	12,127,403
Portfolio income (loss) distributed directly to partners	563,631	3,977,392	2,221,173	96,296	1,659,922	39,137,788
Interest income	141,653	478,010	277,017	44,281	156,712	7,706,888
Dividend income	564	360,596	157,711	144,975	57,910	15,569,637
Royalties	* 11,797	656,778	46,800	15	609,963	1,136,642
Net short-term capital gain (loss)	* -3,694	208,209	77,205	* 413	130,591	1,649,877
Net long-term capital gain (loss)	413,310	2,273,798	1,662,441	-93,389	704,746	13,074,744
Net rental real estate income (loss)	* -177	-280,252	-176,149	* -4,669	-99,433	-224,642
Net income	0	45,891	40,354	* 617	* 4,921	474,038
Loss	* 177	326,143	216,504	* 5,286	104,354	698,680
Other net rental income (loss)	* -497	116,823	7,478	* 78,515	30,830	-6,427
Net income	0	119,489	* 8,337	* 78,515	32,638	58,612
Loss	* 497	* 2,666	* 859	0	* 1,807	65,039
Total net income (loss) [1]	1,067,243	16,160,407	9,384,976	2,383,926	4,391,504	26,693,959
Net income	2,301,936	21,037,307	11,616,231	2,664,137	6,756,940	36,011,276
Loss	1,234,693	4,876,900	2,231,254	280,210	2,365,435	9,317,317

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Number of partnerships	81,773	77,960	3,814	12,953	73,226	23,036	13,767
Number of partners	190,540	180,000	10,541	30,930	339,600	93,591	35,202
Total assets	65,113,208	56,976,715	8,136,493	3,287,151	132,602,510	11,642,639	3,167,193
Income and deductions from a trade or business:							
Total income	83,368,206	73,967,670	9,400,536	3,848,187	220,252,320	64,086,450	8,745,254
Business receipts	78,452,034	69,233,147	9,218,887	3,721,531	208,150,929	56,719,185	8,395,400
Ordinary income from other partnerships and fiduciaries	757,153	745,542	* 11,611	* 81,068	2,550,389	592,160	* 162,515
Farm net profit	* 1,955	* 1,955	0	0	0	0	0
Net gain, noncapital assets	193,665	176,996	16,670	* 1,652	217,424	55,646	* 150
Other income	3,963,399	3,810,031	153,368	43,935	9,333,578	6,719,459	187,188
Total deductions	79,697,615	70,564,288	9,133,326	3,686,463	191,422,037	50,287,683	7,317,839
Cost of good sold	33,237,841	28,881,982	4,355,859	481,759	10,319,969	2,244,358	712,084
Inventory, beginning of year	449,612	385,966	63,646	* 7,590	328,146	19,373	53,456
Purchases	4,973,157	4,322,384	650,772	55,749	2,821,936	591,779	333,186
Cost of labor	15,032,699	14,351,222	681,477	* 142,515	2,487,331	* 214,914	* 79,249
Additional inventory costs (section 263A)	345,210	273,654	* 71,556	0	192,342	* 45,172	0
Other costs	12,966,010	9,961,608	3,004,401	291,346	4,853,844	1,398,735	319,626
Less: Inventory, end of year	528,847	412,852	115,995	15,441	363,628	25,614	73,433
Salaries and wages	17,473,421	16,303,425	1,169,997	1,020,221	55,691,692	15,564,575	2,330,828
Guaranteed payments to partners	1,069,022	1,035,444	33,578	56,925	6,988,013	5,900,850	259,804
Rent paid	1,566,597	1,419,182	147,415	259,821	9,624,766	2,472,649	514,548
Interest paid	1,108,945	981,574	127,371	32,841	3,347,172	258,697	68,656
Taxes and licenses	1,863,437	1,713,824	149,613	99,367	6,629,959	1,173,087	215,580
Bad debts	309,337	297,799	11,538	56,593	4,073,611	221,490	* 19,054
Repairs and maintenance	481,987	329,100	152,887	26,164	2,598,234	426,883	36,671
Depreciation	1,894,142	1,366,954	527,189	73,169	6,179,653	619,172	171,067
Depletion	* 13,228	0	* 13,228	0	0	0	0
Retirement plans, etc.	207,959	191,514	16,444	7,886	1,061,399	682,689	17,011
Employee benefit programs	945,287	884,184	61,103	59,526	4,308,754	743,762	101,888
Ordinary loss from other partnerships and fiduciaries	111,282	103,186	* 8,097	* 28,071	282,169	* 3,692	0
Farm net loss	0	0	0	0	* 32	0	0
Net loss, noncapital assets	21,998	14,933	* 7,065	* 493	27,965	2,203	0
Other deductions	19,393,132	17,041,187	2,351,944	1,483,628	80,288,649	19,973,577	2,870,647
Ordinary business income (loss)	3,670,591	3,403,382	267,209	161,723	28,830,283	13,798,767	1,427,414
Net income	6,762,171	5,926,914	835,257	482,419	34,078,211	14,430,395	1,702,088
Loss	3,091,580	2,523,532	568,048	320,695	5,247,928	631,628	274,674
Portfolio income (loss) distributed directly to partners	997,372	867,470	129,901	134,849	1,658,623	444,076	86,773
Interest income	445,065	400,195	44,870	26,112	355,911	22,259	10,233
Dividend income	22,471	20,772	* 1,699	* 1,862	165,460	80,726	* 258
Royalties	* 127,706	* 127,706	0	* 7,318	95	0	0
Net short-term capital gain (loss)	40,690	40,113	* 577	* 10,268	4,119	6,401	0
Net long-term capital gain (loss)	361,440	278,685	* 82,755	* 89,290	1,133,039	334,691	* 76,282
Net rental real estate income (loss)	20,098	23,099	* -3,000	* 2,774	17,879	11,545	0
Net income	34,623	34,518	* 106	* 4,017	116,286	14,679	0
Loss	* 14,525	* 11,419	* 3,106	* 1,243	98,407	* 3,134	0
Other net rental income (loss)	33,447	* 32,377	* 1,069	* 1	95,531	* 3,923	* 163
Net income	33,460	* 32,391	* 1,069	* 1	97,983	* 3,923	* 163
Loss	13	13	0	0	* 2,452	0	0
Total net income (loss) [1]	4,319,378	4,007,530	311,847	199,789	29,465,159	13,917,218	1,438,068
Net income	7,225,123	6,347,984	877,139	512,080	34,653,827	14,543,841	1,710,395
Loss	2,905,746	2,340,453	565,292	312,291	5,188,668	626,623	272,328

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships	7,207	5,896	3,757	587	1,261	9,164	8,550
Number of partners	66,617	44,123	9,704	2,743	20,547	48,606	18,467
Total assets	19,281,583	7,629,623	2,010,770	445,026	39,507,682	47,845,155	1,072,839
Income and deductions from a trade or business:							
Total income	29,932,792	13,930,163	6,332,200	1,309,023	44,701,599	47,761,714	3,453,127
Business receipts	29,265,224	12,554,911	6,219,611	1,276,545	43,383,480	46,925,002	3,411,571
Ordinary income from other partnerships and fiduciaries	247,989	665,947	* 68,702	5,520	625,509	182,047	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	40,739	64,623	* 489	* 1,808	17,888	35,844	* 237
Other income	378,840	644,682	43,398	* 25,149	674,721	618,821	41,319
Total deductions	24,120,610	11,523,272	5,612,342	1,208,964	41,096,058	47,198,471	3,056,797
Cost of good sold	1,660,339	929,815	1,349,549	* 260,818	512,036	2,129,479	521,491
Inventory, beginning of year	183,014	* 15,705	* 15,806	* 6,262	20,188	14,343	0
Purchases	837,786	106,001	* 347,597	* 2,543	308,875	196,622	* 97,547
Cost of labor	* 236,614	273,634	531,743	* 29,381	6,972	1,087,698	* 27,125
Additional inventory costs (section 263A)	* 117,292	* 3,585	* 861	0	* 25,360	72	0
Other costs	483,332	539,909	468,915	* 229,078	* 175,396	842,034	396,819
Less: Inventory, end of year	197,699	* 9,019	* 15,373	* 6,446	24,755	11,289	0
Salaries and wages	4,904,474	2,562,356	2,424,271	233,773	9,776,104	16,813,385	1,081,926
Guaranteed payments to partners	198,305	291,690	106,352	* 8,252	37,742	106,343	78,673
Rent paid	1,379,620	655,836	126,664	67,442	1,035,268	3,107,780	264,959
Interest paid	319,297	153,519	26,366	19,741	769,437	1,689,032	42,426
Taxes and licenses	642,896	293,818	210,957	24,056	1,146,690	2,798,522	124,353
Bad debts	419,004	123,715	23,578	* 90,379	2,822,777	351,330	* 2,284
Repairs and maintenance	424,926	336,023	26,910	13,352	738,452	550,033	44,982
Depreciation	1,073,328	696,619	43,542	40,728	1,819,952	1,670,604	44,641
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	63,305	67,916	9,966	* 359	170,812	45,092	* 4,248
Employee benefit programs	468,220	242,431	107,429	* 80,457	1,231,518	1,300,114	* 32,935
Ordinary loss from other partnerships and fiduciaries	* 131,961	* 1,126	* 1,712	0	43,451	100,066	162
Farm net loss	0	0	0	0	0	* 32	0
Net loss, noncapital assets	3,548	* 19,442	* 42	* 17	192	2,476	* 44
Other deductions	12,431,386	5,148,965	1,155,003	369,589	20,991,627	16,534,183	813,672
Ordinary business income (loss)	5,812,181	2,406,891	719,858	100,058	3,605,541	563,243	396,329
Net income	6,856,018	2,700,804	768,666	* 132,012	4,606,892	2,433,763	447,574
Loss	1,043,836	293,913	48,807	* 31,954	1,001,351	1,870,519	* 51,245
Portfolio income (loss) distributed directly to partners	249,807	28,507	9,211	* 155,695	381,895	302,440	220
Interest income	43,054	8,927	7,561	* 1,136	207,882	54,639	220
Dividend income	* 80,072	* 1,096	* 382	0	1,101	1,825	0
Royalties	0	0	0	0	0	95	0
Net short-term capital gain (loss)	* -5,214	* 269	* -68	0	* 1,381	* 1,349	0
Net long-term capital gain (loss)	131,895	* 18,215	* 1,336	* 154,559	171,530	244,531	0
Net rental real estate income (loss)	* 9,082	* -4,846	* -35	0	-10,586	12,719	0
Net income	* 12,589	* 1,446	0	0	37,212	50,360	0
Loss	* 3,507	* 6,292	* 35	0	47,798	37,640	0
Other net rental income (loss)	106	* 38,235	0	0	51,678	* 1,426	0
Net income	106	* 40,688	0	0	51,678	* 1,426	0
Loss	0	* 2,452	0	0	0	0	0
Total net income (loss) [1]	5,944,495	2,450,303	727,766	101,195	3,855,616	633,949	396,549
Net income	6,970,722	2,744,098	771,738	* 132,236	4,821,687	2,511,316	447,793
Loss	1,026,228	293,795	* 43,972	* 31,041	966,071	1,877,367	* 51,243

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships	61,534	42,654	* 278	18,602	115,676	29,686	85,990
Number of partners	401,445	228,826	* 694	171,925	454,842	144,413	310,430
Total assets	95,092,518	45,454,408	* 208,973	49,429,137	225,723,194	183,808,308	41,914,886
Income and deductions from a trade or business:							
Total income	57,839,496	31,610,368	* 268,721	25,960,407	158,181,241	62,196,878	95,984,363
Business receipts	49,806,672	25,309,617	* 232,972	24,264,083	154,291,425	60,072,373	94,219,051
Ordinary income from other partnerships and fiduciaries	1,732,577	1,039,509	0	693,067	642,769	343,092	299,678
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	222,310	163,865	0	58,445	202,707	169,765	32,943
Other income	6,077,937	5,097,377	* 35,749	944,811	3,044,340	1,611,649	1,432,691
Total deductions	60,092,161	33,712,165	* 265,592	26,114,404	163,946,629	69,162,538	94,784,091
Cost of good sold	8,210,406	3,859,303	* 79,101	4,272,001	46,904,059	8,617,418	38,286,641
Inventory, beginning of year	1,188,613	230,762	* 1,799	956,052	2,127,610	665,217	1,462,393
Purchases	3,029,700	583,615	* 54,358	2,391,727	32,343,572	3,368,661	28,974,911
Cost of labor	1,130,729	604,796	* 22,222	503,711	7,498,522	1,477,211	6,021,311
Additional inventory costs (section 263A)	14,984	* 11,166	0	3,819	279,715	52,037	227,677
Other costs	4,155,586	2,739,708	* 6,860	1,409,019	6,996,655	3,832,629	3,164,027
Less: Inventory, end of year	1,309,207	310,744	* 6,137	992,326	2,342,015	778,337	1,563,678
Salaries and wages	16,278,593	10,894,306	* 27,937	5,356,350	28,251,690	11,156,964	17,094,726
Guaranteed payments to partners	551,901	377,918	* 556	173,427	760,550	122,064	638,485
Rent paid	2,265,351	691,031	* 45,984	1,528,335	9,292,435	2,199,616	7,092,819
Interest paid	2,913,575	1,341,292	* 4,184	1,568,099	8,327,076	7,013,539	1,313,537
Taxes and licenses	3,126,349	988,905	* 5,484	2,131,960	7,632,404	4,474,768	3,157,635
Bad debts	86,142	36,835	0	49,307	345,441	239,031	106,410
Repairs and maintenance	764,269	198,794	* 3,640	561,835	3,215,644	1,673,908	1,541,735
Depreciation	3,337,402	900,022	* 9,721	2,427,659	11,467,510	8,122,765	3,344,745
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	281,000	256,728	0	24,272	90,390	51,900	38,490
Employee benefit programs	778,846	340,783	* 901	437,162	1,522,217	1,119,274	402,943
Ordinary loss from other partnerships and fiduciaries	1,404,082	1,027,048	0	377,034	1,491,555	1,320,409	171,145
Farm net loss	* 1,612	0	0	* 1,612	* 40	* 40	0
Net loss, noncapital assets	210,518	208,261	0	2,258	161,540	117,320	44,219
Other deductions	19,882,115	12,590,940	* 88,082	7,203,093	44,484,080	22,933,521	21,550,559
Ordinary business income (loss)	-2,252,666	-2,101,797	* 3,129	-153,997	-5,765,388	-6,965,660	1,200,272
Net income	5,370,653	2,739,258	* 5,237	2,626,159	7,652,302	2,512,891	5,139,411
Loss	7,623,319	4,841,055	* 2,107	2,780,156	13,417,690	9,478,551	3,939,139
Portfolio income (loss) distributed directly to partners	901,984	651,923	* 791	249,270	1,336,135	1,103,253	232,881
Interest income	183,436	134,039	* 791	48,606	220,493	178,599	41,894
Dividend income	28,442	17,611	0	10,831	63,101	62,203	897
Royalties	270,241	261,511	0	* 8,730	351,044	182,153	* 168,891
Net short-term capital gain (loss)	34,970	34,440	0	* 530	9,276	9,301	-24
Net long-term capital gain (loss)	384,894	204,322	0	180,572	692,221	670,998	21,224
Net rental real estate income (loss)	-70,079	19,838	0	-89,917	57,037	-6,002	63,039
Net income	93,742	43,223	0	50,518	316,849	240,482	76,366
Loss	163,821	23,385	0	140,436	259,812	246,485	13,327
Other net rental income (loss)	26,958	73	0	26,886	57,240	* 56,738	* 502
Net income	30,437	1,511	0	* 28,926	* 57,240	* 56,738	* 502
Loss	3,479	1,438	0	* 2,041	0	0	0
Total net income (loss) [1]	-1,813,666	-1,668,725	* 3,920	-148,862	-5,016,474	-6,491,969	1,475,495
Net income	5,671,988	2,978,414	* 5,307	2,688,266	8,159,663	2,806,069	5,353,594
Loss	7,485,654	4,647,139	* 1,387	2,837,128	13,176,137	9,298,038	3,878,099

Footnotes at end of table.

Partnership Returns, 2010

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Table 1. All Partnerships: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	87,103	37,529	28,306	9,223	47,190	* 2,384	* 4,762
Number of partners	195,481	84,750	64,679	20,070	105,963	* 4,768	* 11,915
Total assets	21,836,578	8,618,301	6,364,409	2,253,891	12,575,815	* 642,462	* 10,693
Income and deductions from a trade or business:							
Total income	27,349,472	15,425,870	10,152,815	5,273,055	11,863,046	* 60,556	* 317
Business receipts	26,132,339	15,325,020	10,097,177	5,227,842	10,746,778	* 60,542	0
Ordinary income from other partnerships and fiduciaries	66,444	* 7,818	* 1,318	* 6,500	* 58,626	0	* 317
Farm net profit	* 4,672	0	0	0	* 4,672	0	0
Net gain, noncapital assets	83,599	14,161	* 292	13,870	69,438	0	0
Other income	1,062,416	78,871	54,028	24,843	983,531	* 14	0
Total deductions	27,034,200	15,117,455	10,094,788	5,022,667	11,813,107	* 103,637	* 49,893
Cost of good sold	10,385,547	7,806,030	4,861,824	2,944,207	2,531,046	* 48,471	0
Inventory, beginning of year	771,918	565,206	249,021	316,185	206,712	0	0
Purchases	6,004,105	4,866,677	3,213,210	1,653,466	1,088,957	* 48,471	0
Cost of labor	2,061,303	1,455,000	884,933	570,067	606,303	0	0
Additional inventory costs (section 263A)	* 29,457	* 15,144	* 9,958	* 5,185	* 14,313	0	0
Other costs	2,298,577	1,471,312	736,159	735,152	827,266	0	0
Less: Inventory, end of year	779,812	567,308	231,459	335,849	212,504	0	0
Salaries and wages	3,948,051	1,581,801	1,034,168	547,633	2,366,250	0	0
Guaranteed payments to partners	509,189	310,719	222,448	88,272	198,469	0	0
Rent paid	2,781,733	834,775	727,343	107,432	1,946,915	* 43	0
Interest paid	640,559	341,767	262,433	79,334	264,800	* 33,991	0
Taxes and licenses	760,428	372,388	281,459	90,929	388,039	0	0
Bad debts	35,272	24,680	7,583	17,097	10,591	0	0
Repairs and maintenance	338,560	201,637	167,936	33,701	136,923	0	0
Depreciation	1,105,669	592,169	461,160	131,009	513,500	0	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	15,841	5,387	* 1,451	3,936	10,453	0	0
Employee benefit programs	175,882	45,723	29,593	16,130	130,160	0	0
Ordinary loss from other partnerships and fiduciaries	134,722	* 148	[2]	* 148	* 129,517	* 5,058	* 462
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 14,255	17	17	0	* 14,238	0	0
Other deductions	6,188,493	3,000,213	2,037,372	962,841	3,172,206	* 16,074	* 49,431
Ordinary business income (loss)	315,272	308,415	58,027	250,388	49,939	* -43,082	* -49,576
Net income	2,128,919	1,190,085	771,508	418,577	934,027	* 4,807	* 60
Loss	1,813,647	881,670	713,480	168,189	884,089	* 47,889	* 49,636
Portfolio income (loss) distributed directly to partners	59,837	28,315	2,870	25,445	13,595	* 17,927	* 211,818
Interest income	32,323	2,402	1,396	1,006	11,994	* 17,927	* 143,704
Dividend income	6,640	* 3,593	* 785	* 2,808	3,047	0	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	* -35,849	0	0	0	* -35,849	0	* 69
Net long-term capital gain (loss)	56,724	* 22,320	* 689	* 21,631	34,404	0	* 68,046
Net rental real estate income (loss)	-26,655	* -13,400	* -13,400	0	* -13,255	0	0
Net income	* 22,032	* 307	* 307	0	* 21,725	0	0
Loss	* 48,686	* 13,706	* 13,706	0	* 34,980	0	0
Other net rental income (loss)	* 1,282	* 1,282	* 1,282	0	0	0	0
Net income	* 1,282	* 1,282	* 1,282	0	0	0	0
Loss	0	0	0	0	0	0	0
Total net income (loss) [1]	328,862	302,292	48,090	254,202	51,725	* -25,155	* 94,128
Net income	2,168,503	1,197,293	775,011	422,281	966,404	* 4,807	* 143,764
Loss	1,839,642	895,000	726,921	168,079	914,679	* 29,962	* 49,636

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss), and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at the end of the article text.

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

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

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of partnerships	1,635,317	63,359	32,871	17,531	2,899	1,398	8,660
Number of partners	13,920,382	208,597	118,717	58,216	9,117	3,014	19,533
Total assets	14,024,714,164	82,989,626	27,690,221	20,924,336	27,935,671	1,492,778	4,946,620
Income and deductions from a trade or business:							
Total income	3,340,013,810	26,704,862	8,823,019	5,012,652	2,293,978	1,215,273	9,359,940
Business receipts	3,077,338,865	18,313,665	2,673,809	3,484,801	2,249,294	1,206,764	8,698,997
Ordinary income from other partnerships and fiduciaries	91,532,741	439,141	383,883	* 8,360	* 5,307	118	41,472
Farm net profit	5,809,251	5,686,553	4,229,160	1,379,340	* 3,044	0	* 75,008
Net gain, noncapital assets	18,441,651	305,454	178,034	115,833	* 2,158	* 2,443	6,984
Other income	146,891,301	1,960,050	1,358,132	24,317	34,175	* 5,947	537,479
Total deductions	2,852,788,839	19,441,989	4,022,071	3,722,181	2,147,068	1,014,296	8,536,373
Cost of goods sold	1,781,239,136	11,606,599	1,433,722	2,358,557	1,204,948	537,146	6,072,226
Inventory, beginning of year	129,738,725	1,590,247	296,849	410,142	* 77,776	* 37,848	767,631
Purchases	1,244,130,388	8,991,694	1,135,332	1,684,051	759,414	* 179,579	5,233,318
Cost of labor	73,607,290	505,149	* 139,597	* 61,479	* 8,846	* 113,711	181,515
Additional inventory costs (section 263A)	8,556,011	67,670	4,705	* 5,607	-2,129	4,274	55,213
Other costs	469,545,473	2,178,115	* 227,954	546,611	433,451	* 239,602	730,496
Less: Inventory, end of year	144,338,751	1,726,277	370,716	349,333	* 72,411	* 37,869	895,947
Salaries and wages	292,381,541	1,403,518	206,082	329,977	177,672	* 11,407	678,380
Guaranteed payments to partners	37,262,817	457,135	121,936	148,221	* 68,149	* 31,488	87,341
Rent paid	53,856,946	166,198	37,355	27,631	8,034	* 21,940	71,238
Interest paid	39,599,518	210,242	19,073	45,187	30,338	39,626	76,018
Taxes and licenses	44,074,694	231,994	35,500	38,321	37,807	10,394	109,971
Bad debts	9,179,831	20,809	* 1,468	* 6,100	* 141	0	13,100
Repairs and maintenance	15,460,160	259,288	52,718	26,870	55,328	* 20,511	103,860
Depreciation	69,828,618	507,077	77,521	92,167	62,690	28,869	245,831
Depletion	882,957	* 6,397	0	0	* 6,397	0	0
Retirement plans, etc.	9,052,499	23,447	* 1,884	3,499	* 2,147	0	15,917
Employee benefit programs	20,431,917	55,712	6,155	13,119	* 4,004	* 924	31,510
Ordinary loss from other partnerships and fiduciaries	7,138,086	121,972	11,077	* 79,132	* 6,232	* 21,307	* 4,224
Farm net loss	520,488	414,246	206,518	175,383	* 6,347	* 1,297	* 24,701
Net loss, noncapital assets	501,498	* 204	0	* 131	* 63	0	* 10
Other deductions	471,378,132	3,957,152	1,811,062	377,886	476,772	289,387	1,002,046
Ordinary business income (loss)	487,224,971	7,262,874	4,800,947	1,290,471	146,911	200,977	823,568
Net income	498,991,067	7,615,020	4,888,181	1,519,553	180,424	203,294	823,568
Loss	11,766,096	352,146	87,234	229,082	33,514	* 2,317	0
Portfolio income (loss) distributed directly to partners	572,464,791	1,721,595	343,981	701,393	532,675	* 11,536	132,010
Interest income	170,038,120	611,213	72,158	149,626	374,887	* 1,175	13,368
Dividend income	128,133,007	137,665	84,011	15,927	* 3,946	* 9,779	24,002
Royalties	17,370,453	604,937	* 39,693	429,317	* 134,954	* 483	* 490
Net short-term capital gain (loss)	67,637,920	9,014	* 1,983	5,917	* 968	* 140	* 6
Net long-term capital gain (loss)	189,285,292	358,767	146,136	100,606	17,920	* -41	* 94,144
Net rental real estate income (loss)	94,705,719	413,583	277,215	85,392	40,036	* 206	10,735
Net income	98,098,720	435,434	284,909	98,983	40,328	* 206	* 11,009
Loss	3,393,001	21,851	* 7,694	* 13,592	* 291	0	* 274
Other net rental income (loss)	6,921,392	180,843	* 33,665	49,729	* 34,330	* 63,111	9
Net income	7,572,305	180,876	* 33,665	49,762	* 34,330	* 63,111	9
Loss	650,912	* 33	0	* 33	0	0	0
Total net income [1]	904,393,661	9,211,115	5,307,688	2,020,461	735,064	275,731	872,170

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of partnerships	24,504	21,591	1,241	1,672	1,264	84,985	26,160
Number of partners	1,138,711	1,004,822	128,626	5,263	60,182	203,093	68,207
Total assets	262,958,531	232,216,043	25,955,706	4,786,783	135,525,143	91,686,331	46,308,130
Income and deductions from a trade or business:							
Total income	120,553,449	96,257,836	17,095,392	7,200,222	125,894,060	141,816,098	70,381,859
Business receipts	110,724,931	87,370,061	16,249,605	7,105,265	123,386,308	138,874,642	68,406,590
Ordinary income from other partnerships and fiduciaries	3,658,097	3,086,114	570,648	* 1,335	1,885,946	619,729	348,350
Farm net profit	* 6,824	* 5,956	* 867	0	0	* 515	* 515
Net gain, noncapital assets	2,306,623	2,247,967	51,104	7,551	243,967	81,446	11,082
Other income	3,856,975	3,547,738	223,167	86,070	377,840	2,239,767	1,615,323
Total deductions	72,083,156	51,796,613	14,010,721	6,275,822	119,237,633	128,445,359	64,561,805
Cost of good sold	35,396,504	20,254,258	11,726,923	3,415,323	104,195,438	108,896,224	58,065,939
Inventory, beginning of year	3,151,952	1,626,243	1,365,804	159,906	2,849,330	10,198,223	6,542,415
Purchases	10,344,767	7,841,644	990,809	1,512,314	82,576,021	28,215,831	14,758,761
Cost of labor	2,414,291	369,818	1,450,709	593,764	438,100	13,131,611	3,677,852
Additional inventory costs (section 263A)	584,621	408,264	174,835	* 1,522	40,866	842,493	517,679
Other costs	22,321,117	11,717,368	9,136,335	1,467,413	21,016,215	67,497,677	39,306,495
Less: Inventory, end of year	3,420,244	1,709,080	1,391,569	319,596	2,725,094	10,989,610	6,737,263
Salaries and wages	2,594,971	1,656,411	204,672	733,888	1,459,954	5,032,619	1,547,979
Guaranteed payments to partners	257,122	143,695	* 12,757	100,670	22,476	1,323,630	479,867
Rent paid	320,757	203,592	41,443	75,722	313,772	794,286	219,049
Interest paid	2,890,139	2,667,172	172,338	50,629	2,128,137	667,808	270,617
Taxes and licenses	1,968,398	1,744,364	111,571	112,463	748,577	890,682	260,639
Bad debts	16,866	13,672	1,128	2,067	70,063	124,694	55,910
Repairs and maintenance	581,901	454,000	20,621	107,280	667,670	311,476	67,908
Depreciation	5,617,569	5,131,951	90,983	394,635	4,089,834	958,267	174,426
Depletion	773,914	46,701	727,213	0	* 16,329	0	0
Retirement plans, etc.	59,537	33,111	23,255	3,171	33,360	99,382	28,499
Employee benefit programs	420,578	319,148	72,572	28,858	153,489	350,093	64,367
Ordinary loss from other partnerships and fiduciaries	90,838	88,493	* 2,337	7	* 4,597	33,058	2,796
Farm net loss	28,678	28,678	0	0	0	0	0
Net loss, noncapital assets	30,489	4,267	25,706	* 516	* 2,758	3,178	1,142
Other deductions	21,034,894	19,007,101	777,201	1,250,593	5,331,179	8,959,961	3,322,667
Ordinary business income (loss)	48,470,294	44,461,223	3,084,671	924,400	6,656,427	13,370,739	5,820,054
Net income	48,735,137	44,690,229	3,107,270	937,638	6,675,169	13,452,462	5,859,061
Loss	264,844	229,006	* 22,599	* 13,238	18,742	81,722	39,007
Portfolio income (loss) distributed directly to partners	8,914,125	8,581,857	266,211	66,057	1,378,335	337,041	-90,690
Interest income	912,861	786,969	80,660	45,233	265,970	365,269	125,797
Dividend income	687,359	682,685	* 4,626	* 48	15,784	25,064	7,049
Royalties	4,286,917	4,160,969	104,493	* 21,455	4,316	6,979	* 3,499
Net short-term capital gain (loss)	273,494	253,445	* 20,188	* -138	* 2,880	33,297	295
Net long-term capital gain (loss)	2,753,493	2,697,789	* 56,244	* -540	1,089,385	-93,570	-227,330
Net rental real estate income (loss)	484,442	451,154	* 33,332	* -43	* 655	58,627	38,353
Net income	503,405	470,065	* 33,333	* 7	* 656	168,344	82,896
Loss	18,963	18,911	2	51	2	109,716	44,543
Other net rental income (loss)	727,061	711,949	1,997	* 13,116	12,678	54,859	18,133
Net income	731,789	716,669	2,004	* 13,116	* 12,805	55,700	18,813
Loss	4,728	4,721	7	0	127	* 841	681
Total net income [1]	55,568,934	51,254,948	3,309,778	1,004,207	6,955,830	13,881,539	6,012,884

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of partnerships	8,652	1,338	5,899	1,414	50,173	9,007	7,179
Number of partners	22,995	2,857	16,055	4,083	111,891	19,113	15,732
Total assets	30,907,572	3,852,996	16,382,487	10,672,089	14,470,628	2,803,159	1,774,650
Income and deductions from a trade or business:							
Total income	29,929,700	5,888,575	3,388,181	20,652,944	41,504,539	6,010,876	5,338,700
Business receipts	29,323,658	5,780,590	3,101,757	20,441,310	41,144,395	5,980,872	5,304,729
Ordinary income from other partnerships and fiduciaries	227,403	* 72,972	130,029	24,402	43,976	0	* 4,816
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	46,928	8,063	* 7,686	31,179	23,437	1,255	689
Other income	331,712	26,950	148,710	156,052	292,732	28,749	28,466
Total deductions	26,040,820	5,184,504	2,846,391	18,009,925	37,842,734	5,401,584	4,922,428
Cost of goods sold	22,798,600	4,477,988	2,238,758	16,081,854	28,031,685	4,177,785	3,690,952
Inventory, beginning of year	2,860,766	* 13,148	2,748,892	98,727	795,042	103,611	44,050
Purchases	3,015,270	393,928	823,675	1,797,667	10,441,799	1,989,083	1,328,021
Cost of labor	3,015,340	605,975	* 9,453	2,399,913	6,438,418	984,131	978,237
Additional inventory costs (section 263A)	149,884	0	* 114,012	* 35,872	174,930	* 45,995	* 61,341
Other costs	17,331,560	3,481,493	2,029,089	11,820,978	10,859,621	1,111,401	1,349,196
Less: Inventory, end of year	3,574,221	* 16,555	3,486,363	71,303	678,126	56,436	69,893
Salaries and wages	586,007	157,083	47,772	381,151	2,898,634	343,391	420,322
Guaranteed payments to partners	130,116	* 93,754	* 6,565	29,797	713,647	129,838	67,830
Rent paid	91,786	9,738	7,649	74,399	483,451	55,609	39,342
Interest paid	193,496	11,528	159,960	22,009	203,694	18,740	19,445
Taxes and licenses	156,935	32,496	39,469	84,970	473,108	63,498	56,976
Bad debts	11,285	* 1,312	* 329	9,644	57,499	4,125	3,490
Repairs and maintenance	75,563	12,207	20,335	43,022	168,004	20,053	9,856
Depreciation	303,145	164,898	22,396	115,850	480,697	63,858	31,307
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	33,985	* 7,436	9,857	16,692	36,899	6,868	8,101
Employee benefit programs	61,387	15,186	* 1,176	45,026	224,338	25,238	61,543
Ordinary loss from other partnerships and fiduciaries	18,947	* 79	* 18,787	80	11,316	* 203	* 914
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 401	22	* 47	* 332	1,635	* 840	90
Other deductions	1,579,168	200,777	273,290	1,105,101	4,058,126	491,538	512,258
Ordinary business income (loss)	3,888,880	704,071	541,790	2,643,019	3,661,805	609,292	416,272
Net income	3,927,386	704,406	579,899	2,643,081	3,666,015	609,493	416,522
Loss	38,506	* 335	38,109	* 62	* 4,210	* 201	* 250
Portfolio income (loss) distributed directly to partners	400,380	15,407	338,869	46,104	27,351	8,034	5,498
Interest income	217,434	8,055	181,748	27,631	22,039	7,259	4,685
Dividend income	14,940	* 84	* 13,086	1,770	3,075	* 1,157	* 233
Royalties	* 3,442	0	* 3,442	0	* 39	* 2	0
Net short-term capital gain (loss)	31,061	* 105	* 25,987	4,970	1,941	* 245	* 188
Net long-term capital gain (loss)	133,502	* 7,163	* 114,606	11,733	258	* -140	* 394
Net rental real estate income (loss)	5,950	0	5,542	* 408	* 14,324	* 841	* 8,747
Net income	70,756	0	70,348	* 408	* 14,692	* 841	* 8,766
Loss	* 64,806	0	* 64,806	0	* 368	0	* 18
Other net rental income (loss)	* 36,852	12,807	* 328	23,717	* -125	* 8	0
Net income	* 36,879	12,807	* 355	23,717	* 9	* 8	0
Loss	* 27	0	* 27	0	133	0	0
Total net income [1]	4,167,498	725,016	745,936	2,696,546	3,701,157	618,559	429,937

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Number of partnerships	8,429	12,030	13,528	21,943	2,290	[d]	93
Number of partners	19,171	27,690	30,184	279,235	14,087	[d]	320
Total assets	2,668,384	1,174,589	6,049,847	513,785,095	36,852,276	43,135,438	1,584,119
Income and deductions from a trade or business:							
Total income	8,580,080	5,465,256	16,109,627	731,393,575	70,976,713	26,119,040	3,154,122
Business receipts	8,442,308	5,457,184	15,959,302	714,861,262	70,326,061	25,564,198	3,116,600
Ordinary income from other partnerships and fiduciaries	* 10,503	* 1	* 28,656	4,609,109	112,785	* 365	607
Farm net profit	0	0	0	1,026	1,009	17	0
Net gain, noncapital assets	705	* 548	20,240	1,331,364	92,608	1,935	* 2,049
Other income	126,564	7,524	101,429	10,590,815	444,250	552,524	34,866
Total deductions	7,912,983	4,889,413	14,716,326	673,234,986	66,872,743	24,470,994	2,984,558
Cost of good sold	5,534,472	3,791,065	10,837,410	575,350,616	56,094,602	15,967,085	2,571,531
Inventory, beginning of year	96,272	176,845	374,263	42,055,238	5,118,129	2,019,022	303,963
Purchases	2,064,970	1,889,582	3,170,142	369,618,540	46,679,806	12,270,124	2,007,605
Cost of labor	1,154,731	924,147	2,397,171	19,846,755	2,812,328	787,695	294,285
Additional inventory costs (section 263A)	0	* 19,282	48,312	2,652,574	155,414	50,790	* -47
Other costs	2,327,942	944,254	5,126,829	185,075,171	6,832,411	3,054,791	386,637
Less: Inventory, end of year	109,444	163,046	279,307	43,897,661	5,503,487	2,215,337	420,913
Salaries and wages	868,990	290,610	975,320	19,089,489	2,092,505	1,999,092	122,639
Guaranteed payments to partners	197,105	125,534	193,341	1,071,320	118,046	23,945	* 5,562
Rent paid	103,176	87,708	197,616	2,730,521	426,308	320,796	12,744
Interest paid	52,843	24,811	87,855	4,232,248	356,425	349,242	21,067
Taxes and licenses	120,995	58,110	173,529	7,942,603	286,201	313,657	13,975
Bad debts	12,650	8,690	28,543	264,200	26,100	6,046	10,777
Repairs and maintenance	23,064	11,116	103,915	1,931,308	253,886	149,623	8,357
Depreciation	59,950	43,123	282,457	7,300,653	480,190	401,988	24,173
Depletion	0	0	0	38,384	0	0	0
Retirement plans, etc.	11,709	* 381	9,839	1,353,560	109,106	193,145	* 2,540
Employee benefit programs	42,812	6,744	88,002	2,336,322	220,771	253,125	13,169
Ordinary loss from other partnerships and fiduciaries	* 8,138	0	* 2,062	300,693	5,752	* 137,212	943
Farm net loss	0	0	0	* 14,003	0	* 14,003	0
Net loss, noncapital assets	23	0	* 682	20,493	2,249	* 1,449	145
Other deductions	877,055	441,521	1,735,754	49,258,574	6,400,601	4,340,586	176,935
Ordinary business income (loss)	667,097	575,843	1,393,301	58,158,589	4,103,970	1,648,046	169,563
Net income	667,097	575,843	1,397,060	58,829,419	4,103,970	1,766,824	169,563
Loss	0	0	* 3,758	670,831	0	118,778	0
Portfolio income (loss) distributed directly to partners	4,656	462	8,701	17,933,073	1,230,583	188,155	29,552
Interest income	2,162	445	7,487	3,122,152	35,627	161,612	940
Dividend income	* 739	* 3	* 943	11,457,254	489,929	* 3,766	28,232
Royalties	0	0	* 37	1,845,277	74,829	* 20,063	* 82
Net short-term capital gain (loss)	* 1,659	* 10	* 329	21,165	* -18	12	0
Net long-term capital gain (loss)	* 96	* 3	* -95	1,487,224	630,216	* 2,703	298
Net rental real estate income (loss)	387	0	* 4,348	29,677	1,131	* 988	0
Net income	387	0	* 4,697	33,763	2,563	* 1,233	0
Loss	0	0	* 350	4,086	* 1,432	* 245	0
Other net rental income (loss)	0	0	-132	525,019	1,235	213,134	0
Net income	0	0	1	574,797	1,355	213,134	0
Loss	0	0	133	49,778	120	0	0
Total net income [1]	670,386	576,292	1,405,984	75,137,968	4,706,721	2,047,608	198,817

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of partnerships	2,642	[d]	731	292	2,505	123	634
Number of partners	5,460	[d]	1,926	1,271	5,389	105,468	103,228
Total assets	1,853,141	23,259	2,673,885	40,821,071	2,221,952	138,906,598	91,001,187
Income and deductions from a trade or business:							
Total income	3,840,686	79,359	4,242,285	20,463,431	4,714,564	329,568,198	112,686,178
Business receipts	3,813,568	78,383	4,140,524	20,253,696	4,654,996	325,681,402	105,799,690
Ordinary income from other partnerships and fiduciaries	0	0	0	* 15,984	178	346,671	3,472,670
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	0	0	2,589	39,892	* 287	365,502	384,139
Other income	27,117	975	99,171	153,860	59,103	3,174,623	3,029,679
Total deductions	3,434,833	68,328	4,034,125	18,802,001	4,290,275	318,209,369	91,297,500
Cost of good sold	2,424,948	64,157	3,184,867	15,791,373	2,684,211	295,741,302	69,553,804
Inventory, beginning of year	427,736	0	547,136	1,549,140	186,904	8,477,991	5,614,755
Purchases	1,848,756	62,173	2,312,744	8,698,016	1,359,693	168,125,545	53,077,829
Cost of labor	163,066	308	318,832	2,179,843	588,497	529,847	1,352,634
Additional inventory costs (section 263A)	49,610	0	84,619	662,587	34,526	607,904	561,720
Other costs	439,483	1,677	587,776	4,180,473	718,829	126,311,064	14,769,906
Less: Inventory, end of year	503,703	0	666,241	1,478,685	204,239	8,311,049	5,823,040
Salaries and wages	321,918	1,692	226,249	777,821	527,811	1,021,429	3,891,329
Guaranteed payments to partners	15,628	0	* 28,736	25,969	33,111	* 77,002	30,787
Rent paid	44,891	28	28,626	65,409	90,070	433,691	475,306
Interest paid	42,723	0	44,718	728,004	73,439	684,524	711,326
Taxes and licenses	33,983	86	39,967	51,780	74,070	5,849,460	457,261
Bad debts	2,590	0	6,828	11,926	14,127	28,549	40,456
Repairs and maintenance	6,861	0	35,829	113,230	23,599	322,247	560,723
Depreciation	17,272	32	59,587	70,427	122,426	2,986,787	1,514,690
Depletion	0	0	0	0	0	106	32,713
Retirement plans, etc.	1,893	0	8,342	36,679	11,918	389,439	232,368
Employee benefit programs	11,732	69	19,676	38,099	33,010	252,389	470,487
Ordinary loss from other partnerships and fiduciaries	* 2,685	0	* 2,157	14,126	* 138	19,089	* 80,366
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 247	0	* 3	* 306	* 2,038	2,595	1,159
Other deductions	507,462	2,265	348,540	1,076,854	600,308	10,400,760	13,244,723
Ordinary business income (loss)	405,852	11,031	208,160	1,661,429	424,289	11,358,829	21,388,678
Net income	411,158	11,031	208,160	1,661,471	424,292	11,657,533	21,473,165
Loss	* 5,306	0	0	42	* 3	* 298,704	* 84,487
Portfolio income (loss) distributed directly to partners	190,314	0	17,569	818,509	58,112	9,669,748	1,790,836
Interest income	56,629	0	6,777	542,411	1,287	1,245,529	248,352
Dividend income	* 1	0	* 5,113	272,667	* 2,384	8,429,265	396,013
Royalties	107	0	0	4,610	0	2,463	1,026,438
Net short-term capital gain (loss)	* 72	0	* 5,882	-1,208	* 62	4,693	* 106
Net long-term capital gain (loss)	* 133,650	0	* 203	* 28	* 54,379	-12,202	119,927
Net rental real estate income (loss)	60	0	* 930	* 714	* 31	264	7,263
Net income	60	0	* 930	716	* 217	264	7,340
Loss	0	0	0	* 2	* 247	0	76
Other net rental income (loss)	0	0	501	2,625	0	198,690	5,428
Net income	0	0	501	2,625	0	198,690	5,441
Loss	0	0	0	0	0	0	* 13
Total net income [1]	462,648	11,031	221,482	2,484,457	427,929	21,235,040	23,072,172

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of partnerships	386	889	1,384	3,091	1,821	923	913
Number of partners	2,525	2,013	3,500	10,333	5,283	3,358	3,402
Total assets	7,821,552	3,621,018	14,693,056	12,749,266	27,974,991	9,570,655	3,013,966
Income and deductions from a trade or business:							
Total income	12,553,783	4,612,562	25,484,183	15,430,808	16,438,224	12,074,617	4,344,096
Business receipts	12,456,182	4,500,929	25,317,383	15,009,488	16,338,717	11,945,506	4,156,591
Ordinary income from other partnerships and fiduciaries	* 4,992	1,232	* 13,725	* 10,744	* 3,798	* 11,242	* 155,463
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	44,719	8,661	6,424	239,595	20,142	* 661	* 530
Other income	47,890	101,739	146,651	170,981	75,568	117,209	31,511
Total deductions	11,587,578	4,245,491	23,623,632	13,497,118	14,396,359	11,065,199	3,702,456
Cost of good sold	9,549,673	3,166,666	21,628,974	10,532,875	11,032,530	8,102,378	2,861,630
Inventory, beginning of year	1,013,472	437,746	2,599,808	1,419,301	2,623,830	1,063,120	362,847
Purchases	6,241,101	2,019,888	15,680,053	6,935,770	7,593,104	5,249,203	1,496,249
Cost of labor	1,020,335	431,030	1,233,041	1,584,768	1,512,855	604,924	322,168
Additional inventory costs (section 263A)	44,267	16,233	30,377	82,968	58,732	39,848	23,592
Other costs	2,515,758	866,029	5,291,275	2,357,351	1,973,255	2,538,696	1,077,197
Less: Inventory, end of year	1,285,260	604,260	3,205,580	1,847,284	2,729,245	1,393,413	420,422
Salaries and wages	527,729	251,938	444,083	873,056	1,065,223	1,181,099	274,050
Guaranteed payments to partners	52,286	* 26,121	100,829	196,469	95,837	56,198	* 11,215
Rent paid	39,400	46,158	32,215	133,567	141,235	56,418	24,838
Interest paid	113,803	59,516	145,971	116,845	172,157	47,329	33,761
Taxes and licenses	53,296	37,192	86,271	120,582	142,293	49,690	37,729
Bad debts	17,656	19,259	11,302	18,214	15,962	5,229	2,525
Repairs and maintenance	54,169	32,595	55,104	80,650	56,546	54,114	8,350
Depreciation	116,089	82,880	152,729	144,196	146,947	209,507	22,081
Depletion	0	5,564	0	0	0	0	0
Retirement plans, etc.	44,240	7,410	21,648	38,963	34,317	23,739	13,112
Employee benefit programs	95,230	35,501	49,697	156,374	165,896	182,178	19,227
Ordinary loss from other partnerships and fiduciaries	* 1,472	* 1,057	* 755	* 4,561	* 6,683	* 11,060	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 1,916	* 1,737	1,627	* 398	694	* 472	* 45
Other deductions	920,617	471,896	892,427	1,080,369	1,320,038	1,085,787	393,893
Ordinary business income (loss)	966,205	367,071	1,860,551	1,933,690	2,041,866	1,009,418	641,640
Net income	966,205	367,096	1,861,739	1,941,613	2,168,414	1,010,058	641,640
Loss	0	* 25	1,188	* 7,923	126,548	* 640	0
Portfolio income (loss) distributed directly to partners	22,634	46,983	52,646	203,202	659,356	202,960	9,593
Interest income	13,515	1,655	46,085	28,470	407,554	15,124	1,509
Dividend income	* 2,383	* 6,459	* 6,069	145,779	160,101	33,952	* 8,531
Royalties	19,530	0	447	* 5,641	* 61,335	* 2,326	8
Net short-term capital gain (loss)	63	-45	0	* 41	* -504	* 18	-43
Net long-term capital gain (loss)	* -12,857	* 38,914	45	* 23,271	* 30,871	* 151,538	* -412
Net rental real estate income (loss)	0	102	* 1,136	* 6,106	* 942	0	* 981
Net income	0	102	* 1,136	* 6,121	* 942	0	* 981
Loss	0	0	0	* 16	0	0	0
Other net rental income (loss)	0	* 109	* 11,300	* 8	* 131,773	* 259	0
Net income	0	291	* 11,300	* 212	* 131,775	* 259	0
Loss	0	182	0	204	2	0	0
Total net income [1]	1,001,633	375,396	1,925,588	2,119,694	2,803,571	1,061,081	652,669

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
Number of partnerships	376	[d]	2,286	28,699	17,948	8,133	2,619
Number of partners	3,007	[d]	6,329	343,620	52,133	284,435	7,052
Total assets	41,496,752	414,199	33,356,715	163,893,142	49,308,343	111,923,184	2,661,615
Income and deductions from a trade or business:							
Total income	39,258,991	1,098,876	24,252,860	521,306,145	117,599,731	394,757,927	8,948,486
Business receipts	37,864,857	1,093,172	22,749,321	515,620,891	115,324,697	391,427,590	8,868,603
Ordinary income from other partnerships and fiduciaries	355,827	* 73	102,753	1,733,723	280,081	1,451,443	2,199
Farm net profit	0	0	0	* 907	0	* 907	0
Net gain, noncapital assets	14,229	0	107,400	347,220	238,211	109,001	9
Other income	1,024,078	* 5,631	1,293,386	3,603,404	1,756,742	1,768,987	77,675
Total deductions	35,941,892	1,022,781	19,687,754	502,466,364	109,901,675	384,310,271	8,254,418
Cost of good sold	30,141,008	729,987	13,527,015	458,263,715	93,153,718	357,896,637	7,213,360
Inventory, beginning of year	5,425,746	108,800	2,755,793	25,907,542	11,813,146	13,845,519	248,877
Purchases	19,769,556	532,060	7,659,264	410,513,656	88,564,132	316,803,751	5,145,773
Cost of labor	1,554,290	* 76,622	2,479,387	2,270,463	1,085,798	1,183,714	* 951
Additional inventory costs (section 263A)	76,670	* 4,398	68,364	1,030,646	413,839	613,827	2,980
Other costs	7,872,499	* 128,791	3,171,272	49,514,203	4,923,970	42,430,755	2,159,479
Less: Inventory, end of year	4,557,752	120,684	2,607,066	30,972,797	13,647,168	16,980,929	344,700
Salaries and wages	1,564,813	122,481	1,802,533	14,218,318	5,437,359	8,430,037	350,922
Guaranteed payments to partners	35,741	* 9,566	128,271	1,027,427	639,617	338,818	48,993
Rent paid	195,310	* 12,544	150,968	2,106,856	1,006,087	1,070,583	30,187
Interest paid	381,074	8,784	141,539	1,831,223	605,076	1,188,790	37,357
Taxes and licenses	156,808	5,709	132,591	1,759,270	638,372	1,088,997	31,901
Bad debts	7,866	* 934	17,852	236,195	116,121	116,572	3,503
Repairs and maintenance	55,445	* 3,912	56,069	635,657	220,729	413,473	1,455
Depreciation	381,885	5,653	361,114	1,886,715	543,294	1,321,994	21,427
Depletion	0	0	0	* 20,761	0	* 20,761	0
Retirement plans, etc.	168,501	* 615	15,586	279,062	98,751	174,964	5,347
Employee benefit programs	98,324	* 2,123	219,243	1,354,587	421,256	903,550	29,780
Ordinary loss from other partnerships and fiduciaries	* 11,738	0	* 900	48,429	4,557	40,512	* 3,360
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	1,208	0	* 2,205	54,250	2,590	9,090	42,569
Other deductions	2,742,172	120,472	3,131,867	18,743,899	7,014,149	11,295,494	434,257
Ordinary business income (loss)	3,317,099	76,096	4,565,106	18,839,780	7,698,056	10,447,656	694,068
Net income	3,336,858	76,096	4,572,534	18,855,554	7,700,369	10,461,116	694,068
Loss	19,759	0	7,428	15,773	* 2,313	13,460	0
Portfolio income (loss) distributed directly to partners	1,730,661	* 93	1,011,566	1,245,347	301,684	926,191	17,471
Interest income	155,113	* 93	153,869	405,606	161,064	235,015	9,528
Dividend income	1,232,043	0	234,568	439,226	59,487	378,461	* 1,279
Royalties	19,500	0	* 607,897	18,690	* 8,321	10,369	0
Net short-term capital gain (loss)	12,309	0	* -131	1,997	2,331	-1,283	* 949
Net long-term capital gain (loss)	311,695	0	* 15,363	379,827	70,481	303,630	* 5,716
Net rental real estate income (loss)	* 9,019	0	* 72	14,011	2,863	4,671	* 6,477
Net income	10,718	0	* 441	30,079	8,005	14,086	* 7,987
Loss	* 1,699	0	368	16,067	* 5,142	9,415	* 1,510
Other net rental income (loss)	4,786	0	* -44,830	16,169	1,785	14,384	0
Net income	9,212	0	0	24,299	6,615	17,684	0
Loss	4,426	0	* 44,830	8,130	* 4,830	3,300	0
Total net income [1]	4,737,561	76,189	5,516,682	19,733,483	7,931,577	11,090,555	711,352

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
Number of partnerships	65,253	8,196	3,176	2,681	2,485	11,164	2,426
Number of partners	198,422	21,070	6,758	7,066	8,128	28,263	40,579
Total assets	89,720,342	25,787,820	2,540,395	1,363,488	2,181,773	14,139,753	2,190,233
Income and deductions from a trade or business:							
Total income	266,909,161	85,455,888	7,748,712	5,081,846	5,516,661	43,570,815	8,389,576
Business receipts	261,511,319	83,113,139	7,557,759	5,042,356	5,473,665	42,514,662	8,350,233
Ordinary income from other partnerships and fiduciaries	640,721	55,312	0	* 15,313	0	* 331,431	* 6,628
Farm net profit	* 3,578	0	0	0	* 3,332	* 246	0
Net gain, noncapital assets	360,363	184,223	* 251	0	* 296	5,162	* 2,826
Other income	4,393,180	2,103,214	190,702	24,177	39,367	719,313	29,890
Total deductions	256,947,110	83,271,911	7,218,300	4,788,843	5,228,593	42,512,596	7,621,813
Cost of good sold	204,435,906	71,406,755	4,358,156	3,619,511	3,808,496	32,091,788	5,199,739
Inventory, beginning of year	22,517,855	9,746,800	662,377	274,935	702,970	2,514,123	490,277
Purchases	199,622,771	71,461,820	3,738,567	3,535,425	3,672,111	31,746,190	5,064,307
Cost of labor	1,958,625	781,598	268,429	* 51,847	* 57,394	241,165	60,510
Additional inventory costs (section 263A)	908,428	519,978	56,189	32,440	* 3,877	55,182	9,966
Other costs	6,100,219	917,884	305,730	92,674	124,005	321,239	204,473
Less: Inventory, end of year	26,671,991	12,021,325	673,136	367,810	751,861	2,786,111	629,794
Salaries and wages	16,625,277	4,528,589	776,078	318,826	527,209	3,535,893	752,866
Guaranteed payments to partners	1,071,625	193,482	23,462	36,551	64,077	157,086	84,998
Rent paid	5,524,287	1,096,022	493,597	143,810	115,989	1,094,097	187,233
Interest paid	1,438,823	384,374	55,395	11,728	30,256	220,328	29,354
Taxes and licenses	2,465,350	703,311	126,004	49,830	65,233	455,182	100,502
Bad debts	394,865	65,263	29,205	7,426	19,245	12,119	50,182
Repairs and maintenance	1,117,217	184,328	35,142	8,238	31,833	346,331	16,107
Depreciation	2,504,560	369,969	75,267	22,843	34,248	617,930	65,816
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	197,341	20,432	7,986	* 1,538	6,022	75,263	9,979
Employee benefit programs	1,019,931	314,981	37,864	13,942	28,874	291,770	27,412
Ordinary loss from other partnerships and fiduciaries	23,433	3,853	* 2,137	0	24	* 1,117	18
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	27,733	19,269	* 4,530	* 1,133	0	* 945	* 51
Other deductions	20,100,760	3,981,283	1,193,477	553,467	497,088	3,612,747	1,097,555
Ordinary business income (loss)	9,962,052	2,183,977	530,412	293,003	288,068	1,058,219	767,764
Net income	10,078,009	2,186,812	530,412	293,003	288,068	1,143,448	768,013
Loss	115,957	* 2,836	0	0	0	* 85,229	* 249
Portfolio income (loss) distributed directly to partners	235,981	52,345	1,300	5,800	2,170	-116,419	12,423
Interest income	252,951	38,762	1,267	2,664	1,900	78,394	3,023
Dividend income	120,868	1,698	* 35	* 2,926	* 276	7,375	* 9,122
Royalties	2,999	* 18	0	0	0	* 2,585	0
Net short-term capital gain (loss)	-5,248	* 181	-2	* 305	* -75	* 12	0
Net long-term capital gain (loss)	-135,589	11,686	0	* -96	* 68	-204,786	* 277
Net rental real estate income (loss)	225,121	-747	* 5,879	* 112	* 4,039	109,190	0
Net income	271,001	3,692	* 5,903	* 112	* 4,039	109,595	0
Loss	45,880	* 4,439	24	0	0	* 404	0
Other net rental income (loss)	44,190	* 2,149	436	0	* 385	* 6,933	* 2,174
Net income	44,190	* 2,149	436	0	* 385	* 6,933	* 2,174
Loss	0	0	0	0	0	0	0
Total net income [1]	10,608,180	2,225,857	538,028	298,705	294,668	1,262,697	782,084

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
Number of partnerships	3,731	6,566	5,517	332	12,714	6,266
Number of partners	9,187	16,109	12,282	1,300	30,696	16,985
Total assets	10,986,876	8,215,151	914,209	4,175,964	6,370,581	10,854,098
Income and deductions from a trade or business:						
Total income	54,281,180	7,655,168	1,975,607	9,066,516	12,586,756	25,580,438
Business receipts	53,915,028	7,292,251	1,950,636	8,881,575	12,244,137	25,175,877
Ordinary income from other partnerships and fiduciaries	9,556	* 73,016	0	0	* 79,527	* 69,938
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	67,644	* 79,554	* 317	* 304	* 929	18,857
Other income	288,952	210,347	* 24,653	184,637	262,163	315,765
Total deductions	53,589,372	6,904,334	1,753,330	8,682,441	11,655,529	23,720,048
Cost of good sold	49,120,960	4,143,715	1,075,506	5,689,684	8,017,744	15,903,853
Inventory, beginning of year	663,667	1,588,492	459,421	1,329,402	2,874,462	1,210,927
Purchases	47,815,108	3,912,693	1,024,081	5,690,750	7,999,055	13,962,664
Cost of labor	185,433	* 53,242	* 8,944	2,571	96,759	150,733
Additional inventory costs (section 263A)	55,661	28,443	* 266	19,362	47,337	79,726
Other costs	1,164,596	179,581	43,041	95,579	580,565	2,070,852
Less: Inventory, end of year	763,506	1,618,737	460,248	1,447,979	3,580,434	1,571,050
Salaries and wages	1,276,450	820,185	189,117	976,980	998,731	1,924,353
Guaranteed payments to partners	15,993	17,588	* 19,318	* 21,199	220,694	217,176
Rent paid	430,157	438,002	136,903	425,752	726,473	236,252
Interest paid	286,576	64,024	16,478	45,740	58,387	236,183
Taxes and licenses	282,072	140,494	32,015	128,143	160,976	221,586
Bad debts	6,629	10,156	* 955	26,212	7,417	160,056
Repairs and maintenance	186,923	30,977	12,729	44,360	55,663	164,588
Depreciation	599,808	83,646	20,273	132,195	89,905	392,660
Depletion	0	0	0	0	0	0
Retirement plans, etc.	14,715	5,953	* 33	* 6,432	9,967	39,022
Employee benefit programs	31,733	29,365	* 4,185	20,045	49,374	170,387
Ordinary loss from other partnerships and fiduciaries	* 4,756	0	119	9,649	0	* 1,761
Farm net loss	0	0	0	0	0	0
Net loss, noncapital assets	452	* 994	0	18	* 276	* 66
Other deductions	1,332,149	1,119,236	245,699	1,156,032	1,259,922	4,052,105
Ordinary business income (loss)	691,808	750,833	222,277	384,075	931,227	1,860,389
Net income	713,179	750,833	222,277	384,075	937,495	1,860,395
Loss	21,370	0	0	0	* 6,267	* 6
Portfolio income (loss) distributed directly to partners	23,626	5,297	4,324	91,488	103,135	50,494
Interest income	22,396	3,858	4,210	18,373	35,315	42,787
Dividend income	* 113	* 1,198	* 35	73,714	8,682	15,693
Royalties	0	241	* 24	0	* 34	97
Net short-term capital gain (loss)	* -63	0	0	0	* 229	-5,835
Net long-term capital gain (loss)	* 1,179	0	55	-599	58,874	* -2,247
Net rental real estate income (loss)	88,818	* 23,490	0	* -16,977	* 11,774	* -457
Net income	92,686	* 24,378	0	* 18,508	* 11,779	* 309
Loss	* 3,868	* 888	0	35,485	* 6	* 766
Other net rental income (loss)	9,057	948	0	* 83	* 3	* 22,020
Net income	9,057	948	0	* 83	* 3	* 22,020
Loss	0	0	0	0	0	0
Total net income [1]	812,193	780,569	226,546	459,268	987,035	1,940,529

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
Number of partnerships	21,327	724	502	10,694	1,327	261	* 72
Number of partners	1,194,306	1,662	36,258	22,502	5,394	1,107,371	* 401
Total assets	200,012,207	7,539,951	11,120,397	4,413,546	810,046	151,899,201	* 217,239
Income and deductions from a trade or business:							
Total income	111,552,009	5,883,627	5,764,803	19,334,191	2,126,186	48,743,073	* 509,752
Business receipts	104,608,997	5,830,774	5,421,835	16,557,391	2,088,451	45,739,689	* 509,724
Ordinary income from other partnerships and fiduciaries	1,835,801	* 5,043	* 158,506	1,705	* 9	1,619,986	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,008,149	* 6,943	* 75,390	54,145	* 29,299	816,289	28
Other income	4,099,062	40,867	109,072	2,720,949	8,427	567,108	0
Total deductions	100,827,457	5,689,326	4,896,649	18,475,109	1,994,504	42,634,514	* 452,568
Cost of good sold	62,310,570	4,080,054	1,594,872	8,769,438	* 529,862	28,197,868	* 88,727
Inventory, beginning of year	2,277,329	* 81,747	35,803	65,782	* 1,988	1,008,415	* 12,396
Purchases	37,666,289	* 2,535,915	344,863	4,344,360	* 57,255	19,682,508	* 31,351
Cost of labor	2,559,802	* 117,222	* 150,304	641,857	* 199,694	* 15,765	0
Additional inventory costs (section 263A)	158,210	702	0	* 117,923	0	-6,363	0
Other costs	22,422,706	1,486,774	1,112,916	3,683,291	* 273,209	8,900,855	* 58,046
Less: Inventory, end of year	2,773,765	* 142,306	49,015	83,775	* 2,283	1,403,311	* 13,066
Salaries and wages	5,189,680	293,028	267,025	1,920,802	485,754	408,729	* 105,892
Guaranteed payments to partners	338,245	22,965	* 63,256	121,179	* 9,211	* 9,519	0
Rent paid	1,471,551	108,292	43,039	346,360	31,445	299,878	* 31,422
Interest paid	2,957,559	42,962	111,376	103,871	29,114	2,468,633	* 2,801
Taxes and licenses	1,474,402	43,364	53,685	312,702	65,506	700,188	* 15,443
Bad debts	31,270	2,037	* 2,152	12,463	* 395	2,086	31
Repairs and maintenance	1,584,285	112,336	57,306	355,459	41,062	752,275	* 21,811
Depreciation	6,327,106	94,403	476,561	417,139	82,335	4,879,105	* 7,829
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	160,588	* 4,238	* 35,620	35,385	* 2,173	32,874	* 1,268
Employee benefit programs	486,313	27,587	109,422	69,312	* 49,138	63,128	* 5,065
Ordinary loss from other partnerships and fiduciaries	159,143	* 6,458	* 14,177	* 166	* 133	89,663	0
Farm net loss	* 152	0	75	0	0	0	0
Net loss, noncapital assets	5,968	* 4	0	* 940	0	* 3,895	0
Other deductions	18,330,623	851,596	2,068,083	6,009,894	668,375	4,726,673	* 172,280
Ordinary business income (loss)	10,724,553	194,302	868,154	859,082	131,682	6,108,559	* 57,184
Net income	10,749,725	194,668	868,183	859,082	131,682	6,108,559	* 57,184
Loss	* 25,172	* 366	* 29	0	0	0	0
Portfolio income (loss) distributed directly to partners	1,250,094	7,421	119,175	100,821	* 351	930,413	* 27
Interest income	351,298	6,858	10,036	16,381	* 167	245,134	* 4
Dividend income	235,390	* 350	* 110,229	* 3,282	52	101,706	* 23
Royalties	* 235	* 231	0	0	0	0	0
Net short-term capital gain (loss)	1,113	* -21	-1,214	* 3,363	1	-1,156	0
Net long-term capital gain (loss)	662,059	* 4	* 123	* 77,794	132	* 584,729	0
Net rental real estate income (loss)	60,982	* 2,415	* 90	* 68	380	* 9,465	0
Net income	61,186	2,496	* 112	170	380	* 9,465	0
Loss	* 204	* 81	* 21	* 102	0	0	0
Other net rental income (loss)	56,873	* 3,343	* 35,665	0	0	* 14,158	0
Net income	56,873	* 3,343	* 35,665	0	0	* 14,158	0
Loss	0	0	0	0	0	0	0
Total net income [1]	11,429,331	207,498	1,024,175	878,813	132,282	6,479,022	* 57,211

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
Number of partnerships	5,257	* 541	1,949	20,765	3,705	6,510	2,971
Number of partners	14,565	* 1,669	4,484	59,632	11,229	14,687	8,903
Total assets	9,061,191	* 104,413	14,846,224	548,739,902	13,825,080	14,219,103	48,845,359
Income and deductions from a trade or business:							
Total income	15,467,509	* 633,020	13,089,848	224,268,415	10,084,387	11,745,211	24,100,413
Business receipts	14,848,224	* 632,596	12,980,312	207,306,147	9,818,579	11,007,934	22,759,871
Ordinary income from other partnerships and fiduciaries	* 39,368	0	11,183	10,468,124	* 74,669	* 242,843	678,270
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	4,296	0	21,759	1,275,234	* 399	* 91,612	3,868
Other income	575,621	* 424	76,595	5,218,910	190,739	402,823	658,404
Total deductions	13,983,162	* 602,271	12,099,354	184,972,085	8,874,222	9,647,698	17,899,904
Cost of good sold	9,882,422	* 499,719	8,667,608	44,274,806	2,821,746	3,991,335	3,322,427
Inventory, beginning of year	289,652	0	781,545	2,941,841	301,515	33,963	* 891
Purchases	2,988,077	0	7,681,961	21,093,899	1,045,211	411,159	* 143,007
Cost of labor	1,330,403	* 78,018	* 26,539	514,418	257,216	* 56,639	35,260
Additional inventory costs (section 263A)	* 45,343	0	* 605	435,894	2,298	* 63	0
Other costs	5,583,817	* 421,701	902,098	22,280,539	1,544,621	3,516,727	3,147,707
Less: Inventory, end of year	354,871	0	725,138	2,991,784	329,115	27,216	* 4,437
Salaries and wages	977,681	* 27,881	702,887	17,819,889	1,901,002	969,693	1,765,679
Guaranteed payments to partners	91,278	* 9,657	* 11,179	850,952	95,459	257,361	* 5,482
Rent paid	211,990	* 6,334	392,792	6,491,462	199,890	262,458	170,807
Interest paid	77,370	* 769	120,663	5,756,412	87,442	127,816	697,033
Taxes and licenses	136,049	* 3,673	143,793	3,655,808	183,112	104,540	329,339
Bad debts	5,474	* 487	6,144	1,790,342	66,933	20,400	183,112
Repairs and maintenance	121,607	* 1,222	121,208	1,744,898	62,047	47,912	169,230
Depreciation	161,369	* 2,112	206,253	21,257,483	198,720	193,125	1,393,847
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	30,407	* 193	18,431	912,765	46,553	10,068	63,699
Employee benefit programs	90,341	* 1,521	70,799	1,674,880	192,336	43,154	127,142
Ordinary loss from other partnerships and fiduciaries	706	* 6	* 47,835	116,690	839	* 20,426	* 34,660
Farm net loss	0	0	* 78	0	0	0	0
Net loss, noncapital assets	* 915	0	* 215	58,054	* 4,820	* 3,974	16,761
Other deductions	2,195,556	* 48,696	1,589,470	78,567,642	3,013,321	3,595,438	9,620,688
Ordinary business income (loss)	1,484,347	* 30,749	990,494	39,296,331	1,210,165	2,097,513	6,200,509
Net income	1,508,263	* 30,749	991,354	39,616,762	1,217,425	2,353,369	6,245,664
Loss	* 23,917	0	* 860	320,431	7,261	* 255,857	* 45,155
Portfolio income (loss) distributed directly to partners	64,827	* -141	27,199	6,058,218	255,553	1,005,095	367,420
Interest income	61,329	* 55	11,335	4,113,004	17,341	27,239	294,111
Dividend income	3,277	0	* 16,469	324,702	215	* 10,828	50,586
Royalties	0	0	4	1,110,671	* 238,364	750,087	37,309
Net short-term capital gain (loss)	* 3	0	* 137	2,665	* -397	* 88	-254
Net long-term capital gain (loss)	* 219	* -196	* -747	507,176	* 29	* 216,853	* -14,333
Net rental real estate income (loss)	* 13,062	0	* 35,501	16,350	* 4,473	* -332	* 862
Net income	* 13,062	0	* 35,501	16,891	* 4,492	36	* 862
Loss	0	0	0	* 541	19	* 368	0
Other net rental income (loss)	* 2,915	0	793	2,032,157	10,144	* 235	* 111
Net income	* 2,915	0	793	2,094,079	10,144	* 235	* 111
Loss	0	0	0	* 61,921	0	0	0
Total net income [1]	1,564,930	* 30,804	1,054,596	46,893,215	1,480,702	2,885,570	6,583,489

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of partnerships	2,593	2,728	2,257	188,426	* 11	5,133	1,962
Number of partners	9,930	7,654	7,229	4,406,542	* 186	33,761	6,043
Total assets	456,906,500	5,732,168	9,211,691	8,803,544,359	* 8,412,577	285,563,925	24,753,553
Income and deductions from a trade or business:							
Total income	164,649,454	2,235,484	11,453,467	231,347,974	* 1,521,634	19,123,791	8,410,708
Business receipts	150,606,099	1,758,891	11,354,773	119,006,198	* 1,462,644	8,682,932	7,617,938
Ordinary income from other partnerships and fiduciaries	9,211,880	* 185,917	* 74,545	33,005,218	6,053	918,282	* 141,661
Farm net profit	0	0	0	* 8,092	0	0	0
Net gain, noncapital assets	1,165,189	38	* 14,128	8,125,394	0	2,682,178	0
Other income	3,666,286	* 290,638	10,020	71,203,072	52,937	6,840,398	651,110
Total deductions	139,008,215	1,723,545	7,818,500	138,346,773	* 1,253,578	13,112,611	6,168,388
Cost of good sold	32,732,541	* 466,624	940,133	14,566,916	377,373	1,272,238	* 567,024
Inventory, beginning of year	2,601,997	822	* 2,653	2,427,122	174	* 131,704	395
Purchases	19,178,341	* 137,184	* 178,997	9,207,833	351,373	954,954	* 4,026
Cost of labor	* 114,525	* 6,214	* 44,564	533,697	0	* 64,973	18,408
Additional inventory costs (section 263A)	433,532	0	0	184,079	0	239	* 100,841
Other costs	13,031,017	* 323,119	717,349	5,216,319	27,656	346,936	* 443,862
Less: Inventory, end of year	2,626,870	715	* 3,431	3,002,134	1,829	* 226,568	507
Salaries and wages	10,677,516	508,182	1,997,818	39,338,254	403,057	2,238,254	1,210,339
Guaranteed payments to partners	283,443	* 7,115	202,093	6,280,654	5,625	213,053	82,158
Rent paid	5,596,322	37,365	224,620	3,371,196	44,320	257,220	127,485
Interest paid	4,342,145	62,927	439,049	7,065,339	* 7,957	1,670,865	231,143
Taxes and licenses	2,748,092	43,639	247,086	2,801,743	3,994	195,547	96,313
Bad debts	1,479,448	* 11,786	28,663	2,154,790	9,627	1,745,570	59,041
Repairs and maintenance	1,317,601	10,802	137,306	462,643	2,137	54,992	36,650
Depreciation	19,177,109	38,977	255,705	2,131,942	6,997	572,070	67,343
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	728,667	* 8,602	55,175	916,403	12,012	62,746	3,196
Employee benefit programs	1,148,415	* 17,721	146,112	2,064,562	28,255	150,088	97,129
Ordinary loss from other partnerships and fiduciaries	* 54,221	0	* 6,543	4,321,185	0	39,608	* 2,772
Farm net loss	0	0	0	38,758	0	0	0
Net loss, noncapital assets	32,338	71	90	110,445	0	* 4,753	* 121
Other deductions	58,690,355	509,732	3,138,110	52,721,944	352,223	4,635,609	3,587,674
Ordinary business income (loss)	25,641,238	511,939	3,634,967	93,001,200	* 268,056	6,011,179	2,242,321
Net income	25,646,176	518,199	3,635,928	98,192,801	* 268,056	6,224,900	2,242,321
Loss	* 4,937	* 6,260	* 961	5,191,601	0	213,720	0
Portfolio income (loss) distributed directly to partners	4,096,935	131,922	201,294	467,499,306	* 89,955	2,996,977	86,181
Interest income	3,742,088	17,832	14,393	140,151,315	* 12,842	3,218,257	12,914
Dividend income	135,190	* 103,869	* 24,013	93,768,531	55,194	48,273	* 4,620
Royalties	0	0	* 84,910	5,552,814	0	* 107	0
Net short-term capital gain (loss)	* 2,452	* -251	* 1,027	64,860,944	808	-15,179	* -3,483
Net long-term capital gain (loss)	217,204	* 10,473	* 76,950	163,165,702	21,110	-254,481	* 72,130
Net rental real estate income (loss)	* 697	* 10,101	* 548	698,029	1	114,190	* -2,152
Net income	* 851	* 10,101	* 548	1,973,107	1	138,017	* 75
Loss	* 154	0	0	1,275,078	0	23,828	* 2,227
Other net rental income (loss)	2,020,367	0	* 1,301	317,748	0	* 50,307	0
Net income	2,082,288	0	* 1,301	480,571	0	* 50,307	0
Loss	* 61,921	0	0	162,823	0	0	0
Total net income [1]	31,539,580	643,741	3,760,133	333,489,637	* 336,093	9,442,313	2,257,702

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
	(84)	(85)	(86)	(87)	(88)	(89)
Number of partnerships	138,835	6,003	132,833	9,790	32,694	762,043
Number of partners	2,876,805	34,107	2,842,698	48,998	1,440,749	3,783,111
Total assets	7,465,046,730	400,456,367	7,064,590,362	17,322,895	1,002,444,680	2,310,304,160
Income and deductions from a trade or business:						
Total income	181,169,995	40,699,573	140,470,422	13,382,003	7,739,843	88,811,637
Business receipts	85,376,599	16,139,358	69,237,241	12,341,087	3,524,999	69,576,387
Ordinary income from other partnerships and fiduciaries	29,287,133	1,216,547	28,070,586	135,064	2,517,026	7,036,855
Farm net profit	* 6,910	0	* 6,910	0	* 1,182	95,131
Net gain, noncapital assets	5,315,356	283,323	5,032,033	* 146	127,713	2,057,911
Other income	61,183,997	23,060,346	38,123,651	905,707	1,568,923	10,045,352
Total deductions	103,165,768	32,366,395	70,799,373	10,387,903	4,258,525	64,378,476
Cost of good sold	9,199,899	4,586,169	4,613,730	2,306,023	844,359	28,092,613
Inventory, beginning of year	1,839,264	133,264	1,706,000	* 28,454	* 427,131	9,678,582
Purchases	6,604,120	4,166,990	2,437,130	* 602,300	* 691,061	13,254,154
Cost of labor	252,344	35,689	216,655	188,319	9,654	906,135
Additional inventory costs (section 263A)	83,017	54,351	28,666	0	-18	624,915
Other costs	2,698,369	349,973	2,348,397	1,509,601	189,895	14,402,922
Less: Inventory, end of year	2,277,216	154,098	2,123,118	* 22,650	* 473,364	10,774,095
Salaries and wages	31,996,324	12,153,650	19,842,675	2,554,651	935,629	8,664,475
Guaranteed payments to partners	5,228,813	845,462	4,383,350	568,605	182,401	863,985
Rent paid	2,531,615	776,175	1,755,440	347,329	63,227	1,934,669
Interest paid	4,850,559	1,544,197	3,306,362	52,157	252,658	2,430,563
Taxes and licenses	2,234,359	730,002	1,504,356	227,416	44,115	1,291,943
Bad debts	307,353	20,555	286,798	18,563	* 14,635	313,501
Repairs and maintenance	314,976	123,535	191,441	43,493	10,395	526,642
Depreciation	1,294,091	240,883	1,053,208	84,773	106,669	4,432,335
Depletion	0	0	0	0	0	8,882
Retirement plans, etc.	746,218	407,383	338,835	76,609	15,621	72,137
Employee benefit programs	1,546,636	717,139	829,496	220,197	22,257	503,709
Ordinary loss from other partnerships and fiduciaries	3,899,290	70,752	3,828,538	* 948	378,568	1,044,687
Farm net loss	32,527	* 443	32,084	0	* 6,231	22,349
Net loss, noncapital assets	102,497	* 5,938	96,559	* 1,566	* 1,508	34,437
Other deductions	38,880,613	10,144,113	28,736,500	3,885,574	1,380,251	14,141,549
Ordinary business income (loss)	78,004,226	8,333,177	69,671,049	2,994,100	3,481,318	24,433,161
Net income	82,493,196	8,598,403	73,894,793	2,996,169	3,968,160	26,665,717
Loss	4,488,970	265,225	4,223,745	* 2,069	486,841	2,232,556
Portfolio income (loss) distributed directly to partners	410,241,569	2,844,565	407,397,004	226,911	53,857,712	23,097,416
Interest income	121,136,969	1,273,595	119,863,374	93,009	15,677,325	10,918,921
Dividend income	79,194,053	844,175	78,349,878	100,907	14,365,484	4,958,777
Royalties	4,060,747	40,441	4,020,306	623	1,491,335	1,714,693
Net short-term capital gain (loss)	57,599,637	421,497	57,178,139	* 440	7,278,720	544,029
Net long-term capital gain (loss)	148,250,164	264,857	147,985,307	31,932	15,044,847	4,960,996
Net rental real estate income (loss)	412,021	8,097	403,924	* -3,925	177,896	92,090,732
Net income	1,515,434	12,738	1,502,696	* 3,316	316,264	93,672,508
Loss	1,103,414	4,642	1,098,772	* 7,241	138,368	1,581,776
Other net rental income (loss)	226,018	-1,277	227,295	* 270	41,154	2,702,625
Net income	369,123	* 1	369,122	* 270	60,872	3,028,938
Loss	143,105	1,279	141,826	0	19,718	326,312
Total net income [1]	283,034,034	10,498,207	272,535,826	3,184,984	35,234,512	136,818,909

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
Number of partnerships	745,361	170,721	385,972	7,145	60,871	120,652
Number of partners	3,713,631	934,297	1,803,933	53,248	301,381	620,771
Total assets	2,243,717,574	386,706,929	1,290,940,098	29,131,076	93,569,653	443,369,819
Income and deductions from a trade or business:						
Total income	66,115,408	3,879,823	7,809,264	414,188	2,307,389	51,704,745
Business receipts	50,393,333	2,891,125	5,042,000	393,535	1,727,994	40,338,679
Ordinary income from other partnerships and fiduciaries	6,853,118	587,350	1,224,471	* 4,552	154,436	4,882,309
Farm net profit	95,131	* 11,540	* 11,087	0	* 8,218	* 64,286
Net gain, noncapital assets	665,695	53,648	433,812	* 78	* 4,477	173,681
Other income	8,108,131	336,160	1,097,894	16,023	412,264	6,245,789
Total deductions	50,448,218	2,939,897	5,692,973	354,679	1,919,039	39,541,629
Cost of good sold	23,439,870	1,373,997	2,202,645	* 4,799	671,186	19,187,244
Inventory, beginning of year	9,110,580	* 644,487	168,615	* 1,296	* 81,714	8,214,469
Purchases	11,279,436	1,012,934	925,623	* 3,960	451,078	8,885,840
Cost of labor	571,095	* 33,570	* 18,678	* 155	12,927	505,765
Additional inventory costs (section 263A)	444,319	* 59,351	* 55,000	0	0	329,969
Other costs	12,084,411	357,655	1,179,849	* 328	233,126	10,313,453
Less: Inventory, end of year	10,049,972	733,999	145,121	* 940	* 107,660	9,062,252
Salaries and wages	7,272,235	442,535	491,344	* 38,162	312,283	5,987,911
Guaranteed payments to partners	765,578	* 69,989	108,461	0	* 9,782	577,346
Rent paid	1,441,442	* 70,853	324,252	* 559	46,495	999,282
Interest paid	1,714,688	144,117	422,383	* 112,908	165,853	869,426
Taxes and licenses	1,052,447	102,300	146,690	33,119	29,561	740,777
Bad debts	251,749	* 24,004	1,830	0	* 1,489	224,425
Repairs and maintenance	404,670	24,779	51,575	* 10,747	116,137	201,432
Depreciation	926,941	111,276	270,797	* 44,013	81,163	419,692
Depletion	1,450	0	0	0	1,450	0
Retirement plans, etc.	64,674	* 336	4,702	* 191	* 955	58,491
Employee benefit programs	246,487	12,604	25,583	0	* 2,743	205,557
Ordinary loss from other partnerships and fiduciaries	1,034,259	38,526	187,702	0	13,267	794,765
Farm net loss	22,349	* 11,452	* 4,520	0	* 6,377	0
Net loss, noncapital assets	27,920	* 1,018	* 22,020	0	14	4,868
Other deductions	11,781,459	512,114	1,428,470	110,180	460,282	9,270,412
Ordinary business income (loss)	15,667,190	939,926	2,116,290	59,509	388,350	12,163,115
Net income	17,709,259	1,113,055	2,838,053	60,661	457,554	13,239,936
Loss	2,042,069	173,129	721,763	* 1,152	69,205	1,076,820
Portfolio income (loss) distributed directly to partners	21,662,100	1,472,811	7,386,349	69,363	905,095	11,828,481
Interest income	10,550,707	1,057,008	3,315,749	20,215	422,282	5,735,452
Dividend income	4,825,602	126,549	2,204,184	* 9,956	121,531	2,363,382
Royalties	832,559	47,994	128,164	* 20,545	215,690	420,166
Net short-term capital gain (loss)	593,294	140,072	28,048	* 4,791	8,661	411,722
Net long-term capital gain (loss)	4,859,938	101,188	1,710,203	* 13,856	136,932	2,897,759
Net rental real estate income (loss)	91,842,993	19,912,960	60,221,371	1,357,384	4,141,059	6,210,219
Net income	93,422,635	20,092,823	60,667,765	1,364,437	4,200,664	7,096,946
Loss	1,579,642	179,863	446,394	* 7,052	59,605	886,727
Other net rental income (loss)	584,859	7,303	197,304	* 11,727	147,088	221,438
Net income	650,563	12,427	215,777	* 11,727	186,661	223,971
Loss	65,703	* 5,124	18,472	0	* 39,573	2,534
Total net income [1]	124,303,910	22,091,740	68,183,063	1,479,337	5,435,999	27,113,772

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
Number of partnerships	15,702	979	126,702	24,970	16,032	9,013	4,425
Number of partners	65,733	3,748	450,091	141,627	63,382	26,305	9,195
Total assets	51,910,798	14,675,787	142,052,151	36,612,609	15,886,917	9,100,583	700,502
Income and deductions from a trade or business:							
Total income	15,708,431	6,987,798	342,645,491	133,868,555	53,203,201	23,183,069	2,028,283
Business receipts	13,326,849	5,856,205	327,495,377	132,219,380	52,985,098	20,349,506	2,005,778
Ordinary income from other partnerships and fiduciaries	* 29,881	* 153,857	7,065,640	145,285	62,796	185,429	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	1,249,028	* 143,189	155,219	2,497	4,240	113,828	0
Other income	1,102,673	834,547	7,929,255	1,501,393	151,066	2,534,306	22,505
Total deductions	13,113,979	816,279	254,323,010	83,893,334	40,392,496	19,836,041	1,679,958
Cost of good sold	4,630,806	* 21,937	57,920,621	1,558,171	4,626,927	9,062,064	935,989
Inventory, beginning of year	568,002	0	1,211,877	0	0	* 16,636	61,335
Purchases	1,954,249	20,469	17,473,677	* 15,209	* 242,323	692,718	* 296,382
Cost of labor	335,040	0	9,321,261	* 122,457	* 3,365,724	1,755,505	121,837
Additional inventory costs (section 263A)	* 180,596	0	494,834	0	0	* 7,209	* 14,623
Other costs	2,317,042	* 1,468	30,570,258	1,420,504	1,018,880	6,616,624	490,936
Less: Inventory, end of year	724,123	0	1,151,286	0	[2]	* 26,627	49,123
Salaries and wages	1,342,821	* 49,418	78,083,522	37,329,287	15,644,042	3,231,623	197,180
Guaranteed payments to partners	37,175	* 61,231	15,921,102	8,491,751	2,972,674	565,716	* 102,575
Rent paid	420,805	72,423	12,910,160	8,589,972	1,876,209	595,754	72,325
Interest paid	651,120	* 64,755	1,249,360	303,104	236,871	113,269	11,986
Taxes and licenses	229,292	10,204	6,957,465	3,387,057	1,354,505	328,948	27,101
Bad debts	60,585	* 1,167	350,863	128,991	3,104	8,182	* 3,620
Repairs and maintenance	121,022	* 950	1,166,790	632,946	169,326	97,972	7,434
Depreciation	3,493,903	* 11,492	2,927,873	1,386,426	415,664	234,844	21,067
Depletion	0	7,432	* 28	0	0	0	0
Retirement plans, etc.	6,808	* 655	3,659,422	1,519,496	1,045,852	113,647	* 9,342
Employee benefit programs	254,467	* 2,755	4,602,516	2,112,486	754,749	429,731	8,927
Ordinary loss from other partnerships and fiduciaries	* 9,847	* 581	82,019	17,502	2,245	* 3,236	* 967
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	4,808	1,710	104,189	88,887	3,334	* 4,334	* 16
Other deductions	1,850,520	509,570	68,387,081	18,347,258	11,286,995	5,046,721	281,429
Ordinary business income (loss)	2,594,452	6,171,519	88,322,481	49,975,221	12,810,705	3,347,028	348,326
Net income	2,767,455	6,189,003	88,454,556	49,975,481	12,818,665	3,365,067	348,326
Loss	173,003	* 17,484	132,075	* 260	* 7,961	* 18,039	0
Portfolio income (loss) distributed directly to partners	448,274	987,042	3,736,918	279,890	45,176	99,049	1,680
Interest income	273,314	94,900	591,535	44,936	35,853	15,368	1,231
Dividend income	133,175	0	410,502	49,016	7,510	9,206	0
Royalties	* 14	882,119	724,908	56,852	* 9,462	* 46,049	0
Net short-term capital gain (loss)	* -49,265	0	225,631	4,732	-443	* 4,394	0
Net long-term capital gain (loss)	91,036	10,022	1,784,342	124,355	-7,207	24,032	449
Net rental real estate income (loss)	189,858	* 57,881	30,599	13,017	* 13,210	* -2,438	0
Net income	191,992	* 57,881	71,219	17,956	* 17,305	* 683	0
Loss	* 2,134	0	40,620	4,940	* 4,095	* 3,121	0
Other net rental income (loss)	2,117,766	0	39,270	* -499	0	[2]	0
Net income	2,378,375	0	40,777	291	0	0	0
Loss	260,609	0	1,507	* 790	0	[2]	0
Total net income [1]	5,308,579	7,206,419	90,119,295	50,138,542	12,876,740	3,415,213	349,557

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
Number of partnerships	14,188	58,074	31,780	6,020	20,275	16,332
Number of partners	37,857	171,725	104,706	14,158	52,861	886,110
Total assets	6,194,558	73,556,982	38,423,276	7,839,673	27,294,033	413,801,146
Income and deductions from a trade or business:						
Total income	14,839,716	115,522,667	62,831,838	16,455,679	36,235,150	27,007,580
Business receipts	14,611,213	105,324,401	56,921,088	16,323,125	32,080,188	10,632,103
Ordinary income from other partnerships and fiduciaries	* 50,057	6,622,073	3,629,886	* 55,580	2,936,608	13,281,899
Farm net profit	0	0	0	0	0	0
Net gain, noncapital assets	* 693	33,961	17,983	5,054	10,924	76,010
Other income	177,753	3,542,231	2,262,882	71,920	1,207,430	3,017,569
Total deductions	12,685,379	95,835,803	51,607,906	13,964,756	30,263,141	14,390,129
Cost of good sold	5,754,276	35,983,194	14,992,846	6,956,008	14,034,339	5,053,409
Inventory, beginning of year	83,026	1,050,879	171,321	* 40,917	838,640	639,177
Purchases	2,568,927	13,658,118	3,425,914	2,212,550	8,019,653	4,008,043
Cost of labor	1,050,193	2,905,546	1,658,512	125,975	1,121,059	430,367
Additional inventory costs (section 263A)	* 108,019	364,984	* 166,142	* 140,217	* 58,625	1,229
Other costs	2,027,432	18,995,883	9,848,243	4,485,051	4,662,588	718,882
Less: Inventory, end of year	83,320	992,215	277,286	48,703	666,226	744,289
Salaries and wages	2,621,665	19,059,725	12,877,696	2,278,016	3,904,013	2,148,197
Guaranteed payments to partners	691,607	3,096,779	2,168,398	358,831	569,550	1,052,985
Rent paid	203,235	1,572,665	866,106	266,456	440,103	221,997
Interest paid	26,428	557,704	306,190	90,810	160,704	831,343
Taxes and licenses	267,287	1,592,567	1,067,517	203,554	321,496	154,059
Bad debts	14,333	192,633	95,191	84,579	12,862	110,224
Repairs and maintenance	37,278	221,834	107,811	46,580	67,442	65,994
Depreciation	156,940	712,933	395,079	81,835	236,019	301,134
Depletion	0	* 28	* 28	0	0	5,035
Retirement plans, etc.	57,584	913,502	669,143	40,520	203,838	20,228
Employee benefit programs	196,986	1,099,636	759,141	113,807	226,689	197,058
Ordinary loss from other partnerships and fiduciaries	* 12,073	45,996	21,761	4,172	20,062	668,781
Farm net loss	0	0	0	0	0	* 658
Net loss, noncapital assets	* 830	6,787	5,090	* 295	* 1,402	10,487
Other deductions	2,644,857	30,779,821	17,275,908	3,439,292	10,064,621	3,548,539
Ordinary business income (loss)	2,154,337	19,686,864	11,223,933	2,490,923	5,972,009	12,617,452
Net income	2,154,742	19,792,275	11,272,785	2,492,473	6,027,018	14,606,349
Loss	* 404	105,411	48,852	* 1,550	55,010	1,988,897
Portfolio income (loss) distributed directly to partners	441,518	2,869,605	1,171,945	224,650	1,473,010	35,551,971
Interest income	136,211	357,937	201,021	31,357	125,559	6,923,108
Dividend income	* 264	344,506	150,848	144,958	48,700	15,278,908
Royalties	* 11,797	600,748	24,931	15	575,802	921,587
Net short-term capital gain (loss)	* 2	216,946	94,634	* 413	121,899	1,609,286
Net long-term capital gain (loss)	* 293,243	1,349,469	700,512	* 47,907	601,051	10,819,081
Net rental real estate income (loss)	* -177	6,988	7,870	* -3,117	2,234	242,782
Net income	0	35,275	30,221	* 617	* 4,437	416,073
Loss	* 177	28,288	22,352	3,733	* 2,203	173,291
Other net rental income (loss)	* -497	40,266	7,629	0	* 32,637	27,439
Net income	0	40,486	* 7,849	0	* 32,637	56,495
Loss	* 497	* 220	* 220	0	0	29,056
Total net income [1]	2,301,936	21,037,307	11,616,231	2,664,137	6,756,940	36,011,276

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Number of partnerships	48,667	45,429	3,238	6,161	51,283	19,008	8,725
Number of partners	113,845	105,427	8,418	14,145	249,943	79,885	20,959
Total assets	44,176,441	40,091,315	4,085,126	2,291,586	85,055,081	9,734,711	2,181,758
Income and deductions from a trade or business:							
Total income	60,293,913	53,496,105	6,797,808	2,486,805	178,044,472	55,148,571	7,123,594
Business receipts	55,797,658	49,079,732	6,717,926	2,378,096	166,733,611	47,922,280	6,775,808
Ordinary income from other partnerships and fiduciaries	732,496	732,496	0	* 79,103	2,403,784	555,849	* 162,515
Farm net profit	* 1,955	* 1,955	0	0	0	0	0
Net gain, noncapital assets	187,819	175,217	12,601	* 11	162,600	55,626	* 38
Other income	3,573,986	3,506,706	67,281	29,594	8,744,477	6,614,816	185,234
Total deductions	53,585,758	47,623,206	5,962,551	2,004,386	143,999,740	40,718,188	5,421,506
Cost of good sold	22,641,433	19,554,477	3,086,956	314,450	9,043,485	1,901,847	579,412
Inventory, beginning of year	257,245	221,794	* 35,451	* 2,595	195,372	18,511	51,144
Purchases	4,070,275	3,584,894	485,382	* 43,217	2,489,214	484,312	289,474
Cost of labor	10,129,717	9,608,026	521,691	* 107,642	2,058,059	* 152,818	* 28,437
Additional inventory costs (section 263A)	173,848	170,525	* 3,323	0	* 192,450	* 45,172	0
Other costs	8,356,560	6,236,123	2,120,437	* 168,038	4,314,087	1,221,356	263,054
Less: Inventory, end of year	346,211	266,885	79,326	* 7,042	205,696	20,323	52,697
Salaries and wages	12,678,319	11,819,132	859,188	515,710	42,671,371	13,526,002	1,838,515
Guaranteed payments to partners	777,320	747,082	* 30,238	* 32,047	4,974,450	4,035,909	162,202
Rent paid	1,037,913	949,372	88,541	90,991	6,900,783	2,040,345	356,235
Interest paid	594,580	544,880	49,700	17,566	1,639,677	213,879	37,388
Taxes and licenses	1,300,584	1,197,681	102,903	48,588	4,843,125	993,550	164,312
Bad debts	252,781	248,127	4,654	25,165	2,893,994	212,272	* 4,762
Repairs and maintenance	286,648	211,991	74,657	12,070	1,986,903	363,191	27,746
Depreciation	738,556	565,654	172,903	39,666	3,783,587	476,540	40,891
Depletion	* 13,228	0	* 13,228	0	0	0	0
Retirement plans, etc.	142,088	128,351	13,737	7,137	922,657	623,071	15,960
Employee benefit programs	742,152	702,354	39,798	45,292	3,261,250	639,160	90,202
Ordinary loss from other partnerships and fiduciaries	13,447	12,513	* 934	90	47,534	* 3,692	0
Farm net loss	0	0	0	0	* 32	0	0
Net loss, noncapital assets	8,274	8,274	0	* 493	5,388	2,192	0
Other deductions	12,358,433	10,933,319	1,425,114	855,123	61,025,502	15,686,539	2,103,880
Ordinary business income (loss)	6,708,156	5,872,899	835,257	482,419	34,044,732	14,430,383	1,702,088
Net income	6,762,171	5,926,914	835,257	482,419	34,077,177	14,430,395	1,702,088
Loss	* 54,016	* 54,015	* 1	0	32,446	* 12	0
Portfolio income (loss) distributed directly to partners	842,755	737,505	105,249	36,718	1,040,654	396,977	6,881
Interest income	346,900	305,181	41,718	24,403	320,980	18,814	7,887
Dividend income	19,327	19,327	0	1,588	165,426	80,706	* 258
Royalties	* 101,146	* 101,146	0	0	0	0	0
Net short-term capital gain (loss)	2,060	2,060	0	* 10,627	9,999	* 6,421	0
Net long-term capital gain (loss)	373,322	309,791	* 63,531	* 99	544,249	291,036	* -1,264
Net rental real estate income (loss)	17,098	17,053	45	* 3,670	43,960	10,016	0
Net income	28,408	28,363	45	* 3,670	103,802	12,892	0
Loss	* 11,310	* 11,310	0	0	59,843	* 2,876	0
Other net rental income (loss)	32,497	* 32,377	119	0	78,730	* 3,923	* 163
Net income	32,510	* 32,391	119	0	81,182	* 3,923	* 163
Loss	13	13	0	0	* 2,452	0	0
Total net income [1]	7,225,123	6,347,984	877,139	512,080	34,653,827	14,543,841	1,710,395

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
Number of partnerships	5,199	4,059	1,823	* 351	606	4,179	7,335
Number of partners	54,782	39,998	5,719	* 1,613	11,452	19,773	15,763
Total assets	15,657,568	5,692,803	1,833,369	* 338,396	30,068,550	18,895,118	652,809
Income and deductions from a trade or business:							
Total income	26,664,069	12,322,182	5,952,742	* 959,174	35,215,039	31,898,977	2,760,124
Business receipts	26,072,429	10,972,485	5,847,007	* 945,196	34,103,934	31,373,216	2,721,256
Ordinary income from other partnerships and fiduciaries	241,491	656,227	* 68,702	0	545,776	173,226	0
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	21,155	64,124	* 489	* 80	9,000	11,852	* 237
Other income	328,995	629,346	36,543	* 13,899	556,329	340,682	* 38,632
Total deductions	19,818,700	9,621,406	5,188,758	* 827,162	30,620,323	29,471,147	2,312,550
Cost of good sold	1,554,131	845,269	1,280,345	* 259,526	410,924	1,719,911	492,119
Inventory, beginning of year	64,833	* 15,284	* 12,465	* 6,262	* 16,243	10,628	0
Purchases	797,097	98,298	* 297,877	* 2,543	281,046	141,020	* 97,547
Cost of labor	* 211,411	235,210	529,744	* 29,381	4,290	844,264	* 22,505
Additional inventory costs (section 263A)	* 117,292	* 3,585	* 861	0	* 25,360	180	0
Other costs	439,573	501,491	452,546	* 227,786	* 104,542	731,671	* 372,068
Less: Inventory, end of year	76,076	* 8,598	* 13,148	* 6,446	* 20,555	7,852	0
Salaries and wages	4,002,866	2,181,435	2,231,135	* 134,031	6,904,999	11,087,860	764,529
Guaranteed payments to partners	190,813	290,634	105,301	* 8,252	29,202	75,973	76,163
Rent paid	1,012,257	524,293	108,720	* 25,198	762,034	1,890,311	181,390
Interest paid	203,106	100,835	25,811	* 11,839	408,127	617,991	20,700
Taxes and licenses	514,661	250,284	202,031	* 15,546	821,956	1,791,903	88,883
Bad debts	292,480	117,569	22,985	* 74,873	1,953,967	212,894	* 2,192
Repairs and maintenance	350,626	289,511	23,321	* 6,732	577,999	317,111	30,666
Depreciation	705,860	561,846	38,845	* 17,858	1,324,701	594,344	22,703
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	58,430	64,564	9,544	* 307	122,406	24,512	* 3,862
Employee benefit programs	392,314	226,226	105,337	* 65,741	909,041	800,415	* 32,813
Ordinary loss from other partnerships and fiduciaries	* 2,067	* 1,126	* 1,712	0	26,496	* 12,279	162
Farm net loss	0	0	0	0	0	* 32	0
Net loss, noncapital assets	1,715	* 113	* 37	* 17	96	* 1,173	* 44
Other deductions	10,537,375	4,167,702	1,033,632	* 207,242	16,368,374	10,324,436	596,323
Ordinary business income (loss)	6,845,370	2,700,776	763,983	* 132,012	4,594,716	2,427,830	447,574
Net income	6,856,018	2,700,804	768,666	* 132,012	4,605,858	2,433,763	447,574
Loss	10,648	29	* 4,682	0	11,142	* 5,933	0
Portfolio income (loss) distributed directly to partners	255,527	28,417	9,058	* 224	216,167	127,186	219
Interest income	41,837	8,838	7,408	* 224	196,561	39,194	219
Dividend income	* 80,072	* 1,096	* 382	0	* 1,100	* 1,812	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	* 1,723	* 269	* -68	0	* 1,381	* 274	0
Net long-term capital gain (loss)	131,895	* 18,215	* 1,336	0	17,124	* 85,907	0
Net rental real estate income (loss)	* 3,338	* -4,846	* -35	0	-5,567	41,054	0
Net income	* 6,845	* 1,446	0	0	37,012	45,607	0
Loss	* 3,507	* 6,292	* 35	0	42,579	* 4,553	0
Other net rental income (loss)	106	* 38,235	0	0	34,877	* 1,426	0
Net income	106	* 40,688	0	0	34,877	* 1,426	0
Loss	0	* 2,452	0	0	0	0	0
Total net income [1]	6,970,722	2,744,098	771,738	* 132,236	4,821,687	2,511,316	447,793

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
Number of partnerships	19,251	12,470	* 271	6,510	48,622	11,134	37,488
Number of partners	75,364	51,520	* 543	23,301	176,511	44,722	131,789
Total assets	41,923,006	20,707,955	* 59,029	21,156,022	81,860,572	58,281,255	23,579,317
Income and deductions from a trade or business:							
Total income	33,730,004	18,094,434	* 190,817	15,444,753	86,686,081	24,550,760	62,135,321
Business receipts	28,676,135	14,291,941	* 155,070	14,229,124	84,157,772	23,343,223	60,814,549
Ordinary income from other partnerships and fiduciaries	1,391,488	867,358	0	524,130	581,910	327,413	254,497
Farm net profit	0	0	0	0	0	0	0
Net gain, noncapital assets	171,314	146,756	0	24,558	169,062	140,108	28,954
Other income	3,491,067	2,788,378	* 35,748	666,941	1,777,337	740,016	1,037,321
Total deductions	28,452,779	15,428,639	* 185,581	12,838,558	79,218,294	22,198,051	57,020,244
Cost of good sold	4,955,302	2,304,907	* 71,128	2,579,267	26,543,261	2,346,667	24,196,594
Inventory, beginning of year	502,905	192,949	* 1,539	308,416	846,167	182,644	663,522
Purchases	1,762,636	368,173	* 42,339	1,352,124	18,929,213	863,356	18,065,857
Cost of labor	529,050	* 316,057	* 22,222	* 190,771	4,586,232	529,766	4,056,466
Additional inventory costs (section 263A)	11,842	* 11,063	0	* 780	131,967	320	131,648
Other costs	2,736,659	1,689,324	* 6,860	1,040,476	2,941,819	945,828	1,995,992
Less: Inventory, end of year	587,790	272,660	* 1,832	313,299	892,138	175,247	716,891
Salaries and wages	7,892,103	5,042,144	* 11,937	2,838,022	14,499,193	4,257,664	10,241,529
Guaranteed payments to partners	335,694	233,964	0	101,730	405,292	50,267	355,025
Rent paid	1,152,882	354,761	* 44,614	753,507	4,736,747	628,892	4,107,855
Interest paid	944,399	412,851	* 210	531,337	2,459,394	1,821,841	637,553
Taxes and licenses	1,368,726	346,387	* 2,426	1,019,913	3,677,441	1,819,455	1,857,986
Bad debts	33,280	10,926	0	22,354	74,029	49,791	24,238
Repairs and maintenance	393,499	104,246	* 2,632	286,621	1,535,355	584,720	950,636
Depreciation	1,427,000	347,079	* 1,231	1,078,690	3,238,617	1,875,667	1,362,950
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	143,838	127,426	0	16,412	39,201	11,489	27,711
Employee benefit programs	474,604	180,958	0	293,646	615,979	386,663	229,316
Ordinary loss from other partnerships and fiduciaries	35,047	* 33,160	0	* 1,887	25,863	* 16,105	9,757
Farm net loss	* 1,612	0	0	* 1,612	0	0	0
Net loss, noncapital assets	2,054	* 658	0	* 1,396	22,415	11,258	11,157
Other deductions	9,292,740	5,929,173	* 51,403	3,312,164	21,345,507	8,337,571	13,007,937
Ordinary business income (loss)	5,277,225	2,665,794	* 5,237	2,606,195	7,467,786	2,352,709	5,115,077
Net income	5,363,251	2,739,258	* 5,237	2,618,757	7,650,648	2,511,237	5,139,411
Loss	86,026	* 73,464	0	* 12,562	182,862	158,528	* 24,334
Portfolio income (loss) distributed directly to partners	546,186	459,974	* 71	86,141	776,574	597,276	179,299
Interest income	112,079	93,546	* 71	18,463	91,273	64,686	26,588
Dividend income	25,873	15,156	0	10,717	54,151	53,444	707
Royalties	201,568	196,183	0	5,385	272,717	* 127,337	* 145,381
Net short-term capital gain (loss)	36,332	36,375	0	* -42	-1,571	* -1,909	338
Net long-term capital gain (loss)	170,334	118,715	0	* 51,619	360,004	353,718	6,285
Net rental real estate income (loss)	40,531	9,152	0	31,379	216,496	151,156	65,340
Net income	64,333	31,764	0	32,569	226,467	160,711	65,756
Loss	23,802	22,612	0	* 1,190	9,971	* 9,554	* 417
Other net rental income (loss)	14,712	-1,416	0	16,128	57,240	* 56,738	* 502
Net income	17,901	* 17	0	* 17,884	* 57,240	* 56,738	* 502
Loss	3,190	* 1,433	0	* 1,756	0	0	0
Total net income [1]	5,671,988	2,978,414	* 5,307	2,688,266	8,159,663	2,806,069	5,353,594

Footnotes at end of table.

Partnership Returns, 2010

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Table 2. Partnerships with Net Income: Total Assets, Trade or Business Income and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
Number of partnerships	35,717	20,393	13,265	7,128	15,317	* 7	* 14
Number of partners	78,872	45,281	30,476	14,805	33,578	* 14	* 48
Total assets	10,395,342	4,398,824	3,212,889	1,185,935	5,995,151	* 1,367	0
Income and deductions from a trade or business:							
Total income	18,561,761	11,085,771	6,928,636	4,157,135	7,421,882	* 54,108	* 317
Business receipts	17,677,365	11,026,624	6,900,891	4,125,733	6,596,647	* 54,094	0
Ordinary income from other partnerships and fiduciaries	* 63,640	* 5,356	* 1,318	4,038	* 58,284	0	* 317
Farm net profit	* 4,672	0	0	0	* 4,672	0	0
Net gain, noncapital assets	76,494	10,543	* 292	* 10,252	* 65,950	0	0
Other income	739,590	43,248	26,136	17,112	696,329	* 14	0
Total deductions	16,433,100	9,895,944	6,157,387	3,738,558	6,487,855	* 49,301	* 257
Cost of good sold	7,377,267	5,634,440	3,401,331	2,233,109	1,694,356	* 48,471	0
Inventory, beginning of year	488,129	343,366	149,088	194,278	144,763	0	0
Purchases	4,248,658	3,363,426	2,233,698	1,129,727	836,761	* 48,471	0
Cost of labor	1,365,916	1,028,653	558,335	470,318	337,263	0	0
Additional inventory costs (section 263A)	* 19,443	* 5,131	* -55	* 5,185	* 14,313	0	0
Other costs	1,713,968	1,201,853	588,804	613,049	512,114	0	0
Less: Inventory, end of year	458,848	307,989	128,540	179,449	150,859	0	0
Salaries and wages	2,456,683	1,153,062	688,475	464,586	1,303,621	0	0
Guaranteed payments to partners	199,354	116,963	71,729	45,234	82,391	0	0
Rent paid	1,579,917	360,736	275,650	85,086	1,219,138	* 43	0
Interest paid	254,704	140,999	116,246	24,754	113,705	0	0
Taxes and licenses	493,937	255,038	188,212	66,826	238,899	0	0
Bad debts	21,899	14,581	4,826	9,755	7,318	0	0
Repairs and maintenance	189,917	120,494	88,750	31,744	69,423	0	0
Depreciation	358,644	172,428	140,110	32,318	186,216	0	0
Depletion	0	0	0	0	0	0	0
Retirement plans, etc.	10,346	4,656	* 1,223	3,433	5,690	0	0
Employee benefit programs	72,890	34,163	19,041	15,122	38,728	0	0
Ordinary loss from other partnerships and fiduciaries	* 581	* 148	[2]	* 148	* 433	0	0
Farm net loss	0	0	0	0	0	0	0
Net loss, noncapital assets	* 190	17	17	0	* 172	0	0
Other deductions	3,416,773	1,888,219	1,161,778	726,442	1,527,767	* 787	* 257
Ordinary business income (loss)	2,128,661	1,189,826	771,249	418,577	934,027	* 4,807	* 60
Net income	2,128,661	1,189,826	771,249	418,577	934,027	* 4,807	* 60
Loss	0	0	0	0	0	0	0
Portfolio income (loss) distributed directly to partners	50,666	6,567	2,863	3,704	44,100	0	* 211,818
Interest income	13,576	2,285	1,389	896	11,291	0	* 143,704
Dividend income	6,612	* 3,593	* 785	* 2,808	* 3,019	0	0
Royalties	0	0	0	0	0	0	0
Net short-term capital gain (loss)	* 135	0	0	0	* 135	0	* 69
Net long-term capital gain (loss)	* 30,343	* 689	* 689	0	* 29,654	0	* 68,046
Net rental real estate income (loss)	* 18,373	* 307	* 307	0	* 18,066	0	0
Net income	* 18,373	* 307	* 307	0	* 18,066	0	0
Loss	0	0	0	0	0	0	0
Other net rental income (loss)	* 1,282	* 1,282	* 1,282	0	0	0	0
Net income	* 1,282	* 1,282	* 1,282	0	0	0	0
Loss	0	0	0	0	0	0	0
Total net income [1]	2,168,503	1,197,293	775,011	422,281	966,404	* 4,807	* 143,764

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

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

For more information, see Explanation of Selected Terms for total net income (loss) at end of article text.

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

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

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010

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

Item	All industries	Agriculture, forestry, fishing, and hunting					
		Total	Crop production	Animal production	Forestry and logging	Fishing, hunting, and trapping	Support activities for agriculture and forestry
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ALL PARTNERSHIPS							
Number of partnerships [1]	3,248,481	121,401	58,219	37,798	6,550	4,671	14,164
Number of partners	22,428,047	401,045	201,487	125,849	31,190	10,083	32,436
Partnerships reporting balance sheet data:							
Number of partnerships	2,413,306	84,679	39,961	28,374	5,639	2,300	8,405
Number of partners	19,866,051	288,337	140,208	93,292	29,093	5,342	20,403
Total assets	19,820,206,570	166,580,186	48,529,171	53,807,380	52,097,418	4,656,638	7,489,578
Cash	1,020,462,381	7,686,519	3,423,460	2,664,314	965,421	108,337	524,988
Trade notes and accounts receivable	811,630,309	5,356,105	805,189	2,142,601	1,271,583	124,228	1,012,504
Less: Allowance for bad debts	29,978,138	27,503	2,909	3,019	0	* 838	20,738
Inventories	277,105,259	9,187,597	1,399,097	6,402,568	139,170	* 95,924	1,150,838
U.S. Government obligations	130,252,653	* 61,213	0	* 61,213	0	0	0
Tax-exempt securities	36,599,391	* 49,693	* 26,562	* 23,131	0	0	0
Other current assets	2,219,920,404	8,094,685	3,362,918	2,677,597	2,001,057	260,229	-207,115
Mortgage and real estate loans	100,375,078	2,353,254	* 216,835	* 700,970	* 1,435,449	0	0
Other investments	9,057,559,534	19,219,554	3,801,440	4,351,287	9,226,414	* 1,469,387	371,026
Depreciable assets	4,775,573,906	84,607,552	36,033,574	37,622,248	1,999,900	1,854,232	7,097,598
Less: Accumulated depreciation	1,512,533,614	53,897,453	24,746,381	22,621,678	1,139,611	920,578	4,469,205
Depletable assets	177,052,752	12,478,736	* 55,085	* 16,010	12,407,640	0	0
Less: Accumulated depletion	44,505,081	1,805,930	* 2,353	* 10,356	1,793,221	0	0
Land	912,941,355	47,979,628	19,999,910	16,382,847	9,468,805	* 501,167	1,626,899
Intangible assets	726,329,039	2,916,521	731,398	755,540	132,054	1,019,378	278,151
Less: Accumulated amortization	159,624,968	1,096,512	333,811	480,958	89,023	125,752	66,968
Other assets	1,321,046,308	23,416,528	3,759,156	3,123,067	16,071,781	270,924	191,600
Total liabilities and capital	19,820,206,570	166,580,186	48,529,171	53,807,380	52,097,418	4,656,638	7,489,578
Accounts payable	492,466,297	3,207,419	783,615	1,178,009	251,374	185,961	808,459
Mortgages, notes, bonds payable in less than 1 year	480,916,174	14,335,093	6,476,320	6,429,875	215,247	77,301	1,136,349
Other current liabilities	2,640,691,764	7,562,476	3,193,578	2,910,863	238,886	202,409	1,016,740
Nonrecourse loans	1,225,305,419	2,612,843	* 843,502	* 820,195	* 822,938	* 109,734	* 16,473
Mortgages, notes, bonds payable in 1 year or more	2,692,942,535	40,090,129	16,663,539	15,344,618	4,044,765	2,162,003	1,875,203
Other liabilities	1,461,928,613	9,412,846	1,177,863	3,940,648	1,493,421	2,539,302	261,612
Partners capital accounts	10,825,955,766	89,359,380	19,390,753	23,183,172	45,030,787	-620,074	2,374,742
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	1,635,317	63,359	32,871	17,531	2,899	1,398	8,660
Number of partners	13,920,382	208,597	118,717	58,216	9,117	3,014	19,533
Partnerships reporting balance sheet data:							
Number of partnerships	1,286,084	43,767	24,747	9,852	1,992	1,398	5,778
Number of partners	12,823,236	143,558	90,248	30,017	7,027	3,014	13,251
Total assets	14,024,714,164	82,989,626	27,690,221	20,924,336	27,935,671	1,492,778	4,946,620
Cash	698,145,089	5,065,375	2,665,612	1,549,471	367,550	46,651	436,091
Trade notes and accounts receivable	637,960,615	3,970,760	549,245	1,334,206	1,180,926	* 58,474	847,910
Less: Allowance for bad debts	23,107,501	24,035	* 1,619	* 2,537	0	* 78	19,801
Inventories	159,004,447	4,612,354	922,244	2,670,372	90,289	* 37,317	892,132
U.S. Government obligations	125,500,751	* 60,850	0	* 60,850	0	0	0
Tax-exempt securities	31,152,818	* 26,562	* 26,562	0	0	0	0
Other current assets	1,556,198,095	5,883,027	2,534,894	1,047,411	1,748,613	43,966	508,142
Mortgage and real estate loans	75,435,707	1,464,932	* 166,347	* 499,888	* 798,698	0	0
Other investments	7,349,569,932	7,338,437	2,310,276	3,139,512	1,521,272	* 116,968	250,409
Depreciable assets	2,610,138,498	44,361,547	22,320,974	15,618,396	1,316,048	613,069	4,493,060
Less: Accumulated depreciation	979,319,923	31,350,232	16,504,549	10,765,556	801,623	240,293	3,038,210
Depletable assets	126,242,165	3,468,059	* 21,401	* 15,647	3,431,012	0	0
Less: Accumulated depletion	40,147,643	756,757	* 2,353	* 10,144	744,260	0	0
Land	445,902,149	20,545,196	10,141,837	4,754,585	5,350,215	* 64,233	234,325
Intangible assets	500,587,519	1,563,207	253,903	290,417	29,557	* 732,368	256,962
Less: Accumulated amortization	102,722,441	406,620	105,769	210,581	12,631	* 17,274	60,005
Other assets	854,173,886	17,166,605	2,391,216	932,400	13,660,007	* 37,377	145,604
Total liabilities and capital	14,024,714,164	82,989,626	27,690,221	20,924,336	27,935,671	1,492,778	4,946,620
Accounts payable	329,157,414	1,579,108	478,472	432,977	17,882	* 63,460	586,317
Mortgages, notes, bonds payable in less than 1 year	212,597,940	7,187,242	3,607,976	2,684,251	* 117,756	* 59,132	718,127
Other current liabilities	1,840,839,994	3,180,895	1,437,467	814,187	113,172	* 64,393	751,677
Nonrecourse loans	549,494,429	* 843,516	* 755,965	* 2,815	* 66,465	* 4,200	* 14,071
Mortgages, notes, bonds payable in 1 year or more	1,394,959,487	16,840,921	8,524,605	4,557,236	1,937,545	* 780,322	1,041,213
Other liabilities	805,311,178	2,683,757	826,957	1,588,586	118,386	* 87,027	62,801
Partners capital accounts	8,892,353,722	50,674,187	12,058,779	10,844,284	25,564,465	434,244	1,772,415

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Mining				Utilities	Construction	
	Total	Oil and gas extraction	Other mining	Support activities for mining		Total	Construction of buildings
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
ALL PARTNERSHIPS							
Number of partnerships [1]	41,731	35,900	2,836	2,995	6,761	167,576	77,302
Number of partners	1,352,731	1,176,100	150,015	26,617	169,072	446,521	226,775
Partnerships reporting balance sheet data:							
Number of partnerships	36,678	30,979	[d]	[d]	3,780	114,544	52,258
Number of partners	1,302,095	1,125,735	[d]	[d]	159,450	311,477	151,473
Total assets	372,852,545	319,541,007	41,134,598	12,176,939	256,866,749	218,340,126	126,801,071
Cash	25,009,394	22,024,704	1,663,974	1,320,716	6,244,865	18,724,642	9,387,854
Trade notes and accounts receivable	22,462,243	18,279,182	2,937,958	1,245,102	15,227,927	22,400,678	9,725,804
Less: Allowance for bad debts	163,272	130,871	15,768	16,633	100,223	177,808	56,894
Inventories	5,074,183	1,834,463	2,791,661	448,059	3,995,425	45,707,169	26,735,449
U.S. Government obligations	* 351,259	* 351,259	0	0	0	* 474,960	* 1,923
Tax-exempt securities	* 497,392	* 497,392	0	0	266	* 497,082	* 452,101
Other current assets	23,991,238	21,020,806	2,651,520	318,912	9,345,228	32,946,066	24,169,432
Mortgage and real estate loans	* 179,091	* 75,256	* 103,835	0	* 146	994,634	628,353
Other investments	37,776,327	35,068,564	1,760,284	947,479	51,019,549	13,781,370	5,842,217
Depreciable assets	158,103,471	126,364,563	23,811,069	7,927,839	151,555,111	45,523,135	20,596,198
Less: Accumulated depreciation	70,717,100	55,689,979	11,149,457	3,877,664	38,382,170	18,175,803	5,250,516
Depletable assets	151,255,693	142,017,554	9,218,919	* 19,220	* 1,749,186	* 59,532	3,451
Less: Accumulated depletion	39,505,570	37,700,371	1,800,443	* 4,756	* 613,327	* 1,937	330
Land	5,182,505	3,481,072	1,598,736	102,696	907,316	25,400,770	15,620,439
Intangible assets	29,752,330	27,173,818	2,044,023	534,489	21,679,478	4,079,475	1,030,968
Less: Accumulated amortization	10,186,973	9,470,313	613,974	102,687	4,558,287	1,108,330	366,741
Other assets	33,790,334	24,343,907	6,132,260	3,314,167	38,796,259	27,214,491	18,281,363
Total liabilities and capital	372,852,545	319,541,007	41,134,598	12,176,939	256,866,749	218,340,126	126,801,071
Accounts payable	18,586,128	15,830,199	2,194,040	561,890	14,409,809	17,330,891	10,818,911
Mortgages, notes, bonds payable in less than 1 year	4,428,979	3,063,857	931,281	433,841	3,500,939	18,081,533	13,422,623
Other current liabilities	25,981,001	19,499,107	5,859,596	622,298	20,974,365	28,649,460	16,239,253
Nonrecourse loans	6,926,853	5,461,314	* 914,970	* 550,569	5,390,775	8,863,556	5,700,710
Mortgages, notes, bonds payable in 1 year or more	40,957,649	33,054,222	6,283,225	1,620,201	43,898,660	60,570,928	34,244,410
Other liabilities	29,625,197	19,925,670	8,553,469	1,146,058	40,823,439	22,995,092	15,021,187
Partners capital accounts	246,346,738	222,706,638	16,398,018	7,242,082	127,868,761	61,848,667	31,353,977
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	24,504	21,591	1,241	1,672	1,264	84,985	26,160
Number of partners	1,138,711	1,004,822	128,626	5,263	60,182	203,093	68,207
Partnerships reporting balance sheet data:							
Number of partnerships	20,464	17,562	[d]	[d]	1,223	57,194	20,834
Number of partners	1,093,199	959,335	[d]	[d]	60,076	144,888	56,439
Total assets	262,958,531	232,216,043	25,955,706	4,786,783	135,525,143	91,686,331	46,308,130
Cash	19,960,218	18,195,727	1,367,029	397,462	3,320,436	14,465,569	6,997,600
Trade notes and accounts receivable	19,492,033	16,351,834	2,334,155	806,044	10,730,892	17,627,414	7,536,565
Less: Allowance for bad debts	133,651	120,653	7,463	* 5,536	80,055	108,267	29,909
Inventories	3,556,668	1,242,182	1,994,913	319,573	2,768,403	11,066,149	7,084,614
U.S. Government obligations	* 351,259	* 351,259	0	0	0	* 330,173	0
Tax-exempt securities	* 497,392	* 497,392	0	0	0	* 497,082	* 452,101
Other current assets	18,071,599	16,599,860	1,323,345	148,394	6,115,495	12,929,816	8,386,874
Mortgage and real estate loans	* 179,091	* 75,256	* 103,835	0	0	730,322	369,915
Other investments	32,269,906	31,475,330	783,605	* 10,971	42,146,418	6,813,185	2,477,350
Depreciable assets	111,791,957	91,898,124	16,745,169	3,148,664	75,899,891	20,318,622	5,277,117
Less: Accumulated depreciation	54,308,907	44,433,469	7,900,477	1,974,961	22,620,732	11,138,069	2,321,654
Depletable assets	113,848,636	108,121,365	5,727,162	* 110	* 1,749,055	* 6,261	0
Less: Accumulated depletion	37,249,394	35,673,253	1,576,142	0	* 613,208	* 1,373	0
Land	3,163,661	2,064,730	1,040,532	58,399	443,731	6,303,599	4,295,938
Intangible assets	18,500,547	17,008,956	1,314,616	176,974	9,733,701	1,794,756	372,254
Less: Accumulated amortization	8,925,244	8,507,102	395,787	22,355	3,171,492	515,749	164,247
Other assets	21,892,761	17,068,504	3,101,214	1,723,043	9,102,608	10,566,840	5,573,612
Total liabilities and capital	262,958,531	232,216,043	25,955,706	4,786,783	135,525,143	91,686,331	46,308,130
Accounts payable	13,618,565	12,118,819	1,242,026	257,720	10,440,887	11,105,035	6,709,779
Mortgages, notes, bonds payable in less than 1 year	1,971,925	1,495,719	306,561	169,644	1,584,219	4,965,483	3,830,757
Other current liabilities	18,763,026	17,330,676	1,122,538	309,812	5,827,228	14,773,031	6,335,534
Nonrecourse loans	4,659,556	3,878,005	* 778,863	* 2,689	* 2,894,106	2,872,510	2,572,461
Mortgages, notes, bonds payable in 1 year or more	29,008,833	24,273,765	4,104,749	630,319	20,509,826	15,057,864	7,068,242
Other liabilities	20,880,080	17,278,431	3,248,595	353,053	20,770,782	6,332,102	2,229,010
Partners capital accounts	174,056,547	155,840,627	15,152,374	3,063,546	73,498,095	36,580,307	17,562,347

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Construction—continued						
	Heavy and civil engineering construction				Special trade contractors		
	Total	Utility system construction	Land subdivision	Other heavy and civil engineering construction	Total	Foundation, structure, and building exterior contractors	Electrical contractors
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
ALL PARTNERSHIPS							
Number of partnerships [1]	21,442	1,610	17,804	2,028	68,832	11,655	11,253
Number of partners	63,101	4,926	51,773	6,403	156,645	24,833	25,899
Partnerships reporting balance sheet data:							
Number of partnerships	21,076	1,521	17,622	1,932	41,210	3,664	6,022
Number of partners	62,110	4,634	51,272	6,204	97,894	8,852	13,349
Total assets	70,349,757	8,456,677	48,461,400	13,431,680	21,189,298	3,583,553	2,268,654
Cash	6,050,843	904,360	1,360,767	3,785,716	3,285,945	558,577	471,370
Trade notes and accounts receivable	6,091,923	1,343,963	1,748,618	2,999,342	6,582,951	1,126,368	890,027
Less: Allowance for bad debts	22,042	* 1,286	* 55	20,701	98,872	* 10,063	5,289
Inventories	18,117,105	29,767	17,958,960	128,377	854,615	83,629	97,651
U.S. Government obligations	* 473,037	81,256	0	* 391,781	0	0	0
Tax-exempt securities	* 27,892	* 6,918	0	* 20,974	* 17,089	0	0
Other current assets	5,176,570	561,353	3,560,478	1,054,739	3,600,064	1,143,621	150,488
Mortgage and real estate loans	* 366,281	0	* 366,281	0	0	0	0
Other investments	6,924,821	952,571	4,765,540	1,206,710	1,014,333	37,316	37,775
Depreciable assets	14,368,095	5,302,635	4,928,049	4,137,411	10,558,841	1,249,424	850,615
Less: Accumulated depreciation	5,549,076	1,733,294	1,400,083	2,415,698	7,376,212	885,170	595,827
Depletable assets	* 56,081	0	* 55,481	600	0	0	0
Less: Accumulated depletion	* 1,607	0	* 1,549	58	0	0	0
Land	9,378,326	* 8,208	9,090,105	280,014	402,005	54,109	* 16,357
Intangible assets	1,164,940	712,686	212,227	240,028	1,883,567	165,570	233,845
Less: Accumulated amortization	336,071	135,621	161,151	39,298	405,518	34,030	85,184
Other assets	8,062,638	423,161	5,977,734	1,661,743	870,491	94,201	206,826
Total liabilities and capital	70,349,757	8,456,677	48,461,400	13,431,680	21,189,298	3,583,553	2,268,654
Accounts payable	3,113,498	448,377	764,377	1,900,745	3,398,483	590,644	373,143
Mortgages, notes, bonds payable in less than 1 year	3,113,878	299,631	2,479,381	334,866	1,545,032	246,104	332,737
Other current liabilities	7,858,687	882,295	3,344,572	3,631,820	4,551,520	561,073	926,893
Nonrecourse loans	3,019,897	* 1,118,237	1,875,964	25,697	142,948	* 16,769	* 1,204
Mortgages, notes, bonds payable in 1 year or more	21,829,261	1,020,157	19,020,513	1,788,591	4,497,257	360,648	289,707
Other liabilities	6,800,024	757,811	5,059,927	982,285	1,173,881	-223,759	190,934
Partners capital accounts	24,614,512	3,930,170	15,916,667	4,767,675	5,880,178	2,032,075	154,037
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	8,652	1,338	5,899	1,414	50,173	9,007	7,179
Number of partners	22,995	2,857	16,055	4,083	111,891	19,113	15,732
Partnerships reporting balance sheet data:							
Number of partnerships	8,621	1,333	5,889	1,400	27,739	2,736	3,768
Number of partners	22,915	2,835	16,034	4,046	65,534	6,571	8,638
Total assets	30,907,572	3,852,996	16,382,487	10,672,089	14,470,628	2,803,159	1,774,650
Cash	4,796,458	435,140	834,233	3,527,086	2,671,511	495,435	403,134
Trade notes and accounts receivable	5,238,713	1,108,109	1,522,848	2,607,756	4,852,136	808,862	739,254
Less: Allowance for bad debts	12,314	* 896	0	11,418	66,044	* 7,361	5,289
Inventories	3,364,111	* 15,928	3,278,348	69,834	617,425	55,145	68,347
U.S. Government obligations	* 330,173	81,256	0	* 248,917	0	0	0
Tax-exempt securities	* 27,892	* 6,918	0	* 20,974	* 17,089	0	0
Other current assets	2,215,103	240,891	1,058,567	915,645	2,327,838	1,071,186	105,266
Mortgage and real estate loans	* 360,408	0	* 360,408	0	0	0	0
Other investments	3,875,250	577,741	2,119,198	1,178,311	460,585	* 34,739	* 36,885
Depreciable assets	7,862,238	2,774,277	2,521,604	2,566,358	7,179,266	889,139	519,812
Less: Accumulated depreciation	3,534,472	1,487,632	411,330	1,635,511	5,281,942	687,439	368,480
Depletable assets	* 6,261	0	* 5,661	600	0	0	0
Less: Accumulated depletion	* 1,373	0	* 1,315	58	0	0	0
Land	1,914,452	* 4,551	1,862,884	47,016	93,210	* 5,100	* 16,302
Intangible assets	245,986	79,347	88,678	77,962	1,176,516	65,750	83,036
Less: Accumulated amortization	130,208	39,657	66,824	23,726	221,294	9,822	23,613
Other assets	4,348,894	57,022	3,209,527	1,082,345	644,334	82,424	199,997
Total liabilities and capital	30,907,572	3,852,996	16,382,487	10,672,089	14,470,628	2,803,159	1,774,650
Accounts payable	2,050,372	261,175	288,505	1,500,692	2,344,883	406,226	266,396
Mortgages, notes, bonds payable in less than 1 year	391,146	142,913	* 109,881	138,353	743,579	98,632	100,192
Other current liabilities	5,376,557	652,430	1,533,928	3,190,200	3,060,940	498,579	605,109
Nonrecourse loans	* 173,702	* 6,323	* 141,682	25,697	126,347	* 16,769	* 1,204
Mortgages, notes, bonds payable in 1 year or more	6,207,632	80,577	5,958,454	168,601	1,781,989	306,870	220,101
Other liabilities	3,716,693	588,484	2,252,337	875,872	386,399	* 62,714	23,165
Partners capital accounts	12,991,469	2,121,094	6,097,700	4,772,675	6,026,491	1,413,368	558,483

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Construction—continued			Manufacturing			
	Special trade contractors—continued			Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills
	Plumbing, heating and air-conditioning contractors	Building finishing contractors	Other specialty trade contractors				
	(22)	(23)	(24)	(25)	(26)	(27)	(28)
ALL PARTNERSHIPS							
Number of partnerships [1]	8,958	14,690	22,277	60,192	4,744	2,392	341
Number of partners	20,390	33,621	51,901	516,074	21,647	7,096	1,183
Partnerships reporting balance sheet data:							
Number of partnerships	6,967	8,031	16,525	32,264	2,985	[d]	[d]
Number of partners	15,457	20,304	39,931	439,376	18,084	[d]	[d]
Total assets	3,450,011	2,137,490	9,749,589	665,350,102	43,865,131	49,099,806	2,379,549
Cash	543,193	321,777	1,391,027	23,825,377	1,907,983	520,716	120,583
Trade notes and accounts receivable	1,059,782	578,901	2,927,872	91,759,879	5,516,859	7,214,058	624,643
Less: Allowance for bad debts	12,457	7,125	63,938	1,090,738	126,631	34,140	31,310
Inventories	95,571	210,065	367,698	60,986,050	6,920,705	3,029,364	701,351
U.S. Government obligations	0	0	0	* 41,311	161	* 20,063	0
Tax-exempt securities	0	0	* 17,089	16,650	0	14,950	0
Other current assets	276,328	222,487	1,807,141	50,526,859	2,677,301	1,399,922	38,346
Mortgage and real estate loans	0	0	0	* 13,588	* 7,342	3,091	0
Other investments	680,630	* 21,577	237,035	132,490,073	8,638,935	2,415,467	* 48,944
Depreciable assets	1,165,175	1,279,205	6,014,423	277,963,479	20,526,432	11,018,820	1,904,943
Less: Accumulated depreciation	865,708	802,637	4,226,870	121,428,342	10,396,271	3,448,334	1,315,353
Depletable assets	0	0	0	1,661,897	* 10,733	0	0
Less: Accumulated depletion	0	0	0	91,949	* 9,616	0	0
Land	* 9,598	165,551	156,390	5,718,099	349,447	1,437,692	29,374
Intangible assets	311,840	152,469	1,019,842	99,994,293	6,716,380	20,061,645	216,058
Less: Accumulated amortization	78,072	60,258	147,974	19,203,698	1,391,199	717,994	37,681
Other assets	264,131	55,479	249,855	62,167,274	2,516,572	6,164,484	79,650
Total liabilities and capital	3,450,011	2,137,490	9,749,589	665,350,102	43,865,131	49,099,806	2,379,549
Accounts payable	513,371	323,021	1,598,303	72,514,190	4,196,342	8,089,115	413,292
Mortgages, notes, bonds payable in less than 1 year	171,604	102,855	691,732	22,587,794	3,007,577	829,800	464,219
Other current liabilities	667,834	306,211	2,089,509	55,740,050	3,580,997	2,328,503	396,479
Nonrecourse loans	0	* 37,616	* 87,360	9,486,325	898,092	* 274,987	* 109
Mortgages, notes, bonds payable in 1 year or more	490,026	372,736	2,984,140	95,126,856	6,854,027	8,420,869	575,363
Other liabilities	40,640	* 217,123	948,942	54,034,778	697,479	2,805,926	61,696
Partners capital accounts	1,566,536	777,928	1,349,603	355,860,109	24,630,617	26,350,606	468,391
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	8,429	12,030	13,528	21,943	2,290	[d]	93
Number of partners	19,171	27,690	30,184	279,235	14,087	[d]	320
Partnerships reporting balance sheet data:							
Number of partnerships	6,438	5,877	8,920	13,277	2,277	[d]	88
Number of partners	14,238	15,384	20,703	260,053	14,015	[d]	306
Total assets	2,668,384	1,174,589	6,049,847	513,785,095	36,852,276	43,135,438	1,584,119
Cash	472,358	259,865	1,040,719	14,678,837	1,550,690	410,145	104,438
Trade notes and accounts receivable	975,532	326,466	2,002,023	77,714,543	4,630,433	7,016,007	398,689
Less: Allowance for bad debts	10,140	* 3,026	40,227	591,456	73,654	14,778	17,061
Inventories	78,327	163,046	252,559	43,018,317	5,533,722	2,126,198	407,505
U.S. Government obligations	0	0	0	* 21,248	161	0	0
Tax-exempt securities	0	0	* 17,089	16,650	0	14,950	0
Other current assets	262,365	144,300	744,721	33,559,526	2,445,228	427,774	20,628
Mortgage and real estate loans	0	0	0	* 13,303	* 7,112	3,091	0
Other investments	164,326	* 1,570	223,066	119,796,949	8,207,757	1,838,196	* 31,099
Depreciable assets	1,068,423	612,498	4,089,394	194,113,571	16,227,706	8,589,259	1,237,581
Less: Accumulated depreciation	798,807	394,573	3,032,643	89,497,410	8,898,422	2,590,343	826,507
Depletable assets	0	0	0	124,990	* 10,733	0	0
Less: Accumulated depletion	0	0	0	* 19,255	* 9,616	0	0
Land	* 9,598	* 36,492	25,718	3,284,211	263,967	847,166	* 17,153
Intangible assets	308,157	* 28,365	691,208	82,781,560	5,904,681	19,302,984	* 166,562
Less: Accumulated amortization	77,636	* 11,759	98,464	15,528,007	1,301,593	555,290	* 16,969
Other assets	215,880	11,348	134,685	50,297,517	2,353,370	5,720,079	61,001
Total liabilities and capital	2,668,384	1,174,589	6,049,847	513,785,095	36,852,276	43,135,438	1,584,119
Accounts payable	447,634	193,068	1,031,559	51,414,504	2,754,974	7,887,181	238,774
Mortgages, notes, bonds payable in less than 1 year	160,418	53,534	330,803	12,807,803	2,193,905	529,944	110,204
Other current liabilities	538,628	189,644	1,228,980	35,521,965	2,732,423	1,698,744	135,116
Nonrecourse loans	0	* 37,616	* 70,758	5,019,571	555,094	* 125,182	* 109
Mortgages, notes, bonds payable in 1 year or more	447,535	135,796	671,686	55,251,616	4,479,015	6,685,908	284,966
Other liabilities	39,782	* 24,086	236,652	26,932,037	395,085	2,440,432	* 52,483
Partners capital accounts	1,034,387	540,844	2,479,409	326,837,599	23,741,780	23,768,047	762,467

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued						
	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing
	(29)	(30)	(31)	(32)	(33)	(34)	(35)
ALL PARTNERSHIPS							
Number of partnerships [1]	5,077	* 517	2,414	382	6,769	244	4,104
Number of partners	13,086	* 1,070	6,874	1,638	16,331	171,425	157,737
Partnerships reporting balance sheet data:							
Number of partnerships	2,692	* 517	1,902	282	2,993	234	3,993
Number of partners	8,051	* 1,070	5,663	1,343	8,247	171,402	150,166
Total assets	2,520,348	* 902,330	7,478,216	44,527,015	3,644,671	152,231,921	124,558,599
Cash	188,068	* 8,933	340,069	333,130	383,792	1,985,723	3,556,987
Trade notes and accounts receivable	448,526	* 19,511	652,021	1,728,145	750,046	13,916,818	21,261,288
Less: Allowance for bad debts	26,404	* 2,422	27,314	39,826	24,435	39,881	171,035
Inventories	704,231	* 7,362	1,349,843	2,067,749	300,730	9,279,160	10,268,059
U.S. Government obligations	0	0	0	0	0	0	13,944
Tax-exempt securities	0	0	1,700	0	0	0	0
Other current assets	286,873	* 830,855	507,891	932,862	170,935	4,364,520	16,666,251
Mortgage and real estate loans	0	0	0	0	0	0	3,101
Other investments	* 106,417	0	188,410	14,236,889	260,654	56,282,215	10,079,183
Depreciable assets	427,484	* 24,167	4,758,377	19,176,108	3,850,132	72,394,536	61,550,101
Less: Accumulated depreciation	262,860	* 3,410	2,681,931	6,453,017	2,645,691	23,708,108	30,225,257
Depletable assets	0	0	* 1,232,826	7,296	0	54,140	291,936
Less: Accumulated depletion	0	0	* 41,209	0	0	918	28,250
Land	* 3,274	0	272,673	84,933	* 9,265	810,184	1,019,595
Intangible assets	702,706	* 17,176	491,801	11,949,384	599,799	2,558,020	28,877,694
Less: Accumulated amortization	124,382	* 558	67,453	575,235	124,996	530,229	10,719,130
Other assets	66,415	* 717	500,514	1,078,596	114,441	14,865,740	12,114,133
Total liabilities and capital	2,520,348	* 902,330	7,478,216	44,527,015	3,644,671	152,231,921	124,558,599
Accounts payable	337,979	* 8,001	574,190	2,001,436	373,597	15,582,581	10,136,614
Mortgages, notes, bonds payable in less than 1 year	126,341	0	533,792	664,816	202,016	2,828,298	4,182,077
Other current liabilities	639,469	* 273,708	390,202	1,458,269	517,827	6,713,714	14,228,657
Nonrecourse loans	* 133,672	0	* 157,140	* 77,754	* 22,704	524,753	2,821,252
Mortgages, notes, bonds payable in 1 year or more	317,102	0	3,144,510	10,663,490	1,228,944	22,724,534	9,986,298
Other liabilities	622,672	0	590,281	1,359,270	1,112,616	-776,193	1,277,771
Partners capital accounts	343,114	* 620,621	2,088,100	28,301,982	186,967	104,634,234	81,925,932
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	2,642	[d]	731	292	2,505	123	634
Number of partners	5,460	[d]	1,926	1,271	5,389	105,468	103,228
Partnerships reporting balance sheet data:							
Number of partnerships	271	[d]	226	195	1,370	115	620
Number of partners	714	[d]	915	983	3,118	105,451	103,049
Total assets	1,853,141	23,259	2,673,885	40,821,071	2,221,952	138,906,598	91,001,187
Cash	122,759	4,649	249,016	232,170	292,040	1,612,259	2,667,307
Trade notes and accounts receivable	327,311	12,850	309,405	932,970	496,961	11,682,636	18,585,501
Less: Allowance for bad debts	14,591	0	18,107	35,636	17,475	24,609	88,652
Inventories	473,846	0	662,422	1,754,615	199,132	8,217,703	5,941,124
U.S. Government obligations	0	0	0	0	0	0	13,944
Tax-exempt securities	0	0	1,700	0	0	0	0
Other current assets	172,616	758	149,424	643,270	97,592	4,211,477	12,979,837
Mortgage and real estate loans	0	0	0	0	0	0	3,101
Other investments	* 95,267	0	* 114,020	13,847,924	198,396	55,238,270	8,153,597
Depreciable assets	244,318	568	1,611,967	16,963,790	2,222,078	63,398,480	40,455,749
Less: Accumulated depreciation	151,594	202	1,065,906	5,548,611	1,476,625	21,858,463	22,092,189
Depletable assets	0	0	* 2,517	7,296	0	54,140	3,854
Less: Accumulated depletion	0	0	* 955	0	0	918	327
Land	* 3,274	0	75,345	41,040	* 3,392	641,661	501,893
Intangible assets	657,797	4,620	194,570	11,734,143	140,502	2,054,425	23,666,834
Less: Accumulated amortization	116,652	0	13,566	541,172	27,130	431,516	9,202,055
Other assets	38,790	17	402,033	789,273	93,087	14,111,051	9,411,669
Total liabilities and capital	1,853,141	23,259	2,673,885	40,821,071	2,221,952	138,906,598	91,001,187
Accounts payable	197,780	7,762	160,570	1,244,638	225,276	14,238,204	7,836,643
Mortgages, notes, bonds payable in less than 1 year	113,341	0	188,867	285,559	158,360	1,031,621	1,560,251
Other current liabilities	252,309	15	167,258	886,738	299,879	5,247,828	10,109,524
Nonrecourse loans	* 91,926	0	* 11,424	* 55,299	0	524,753	* 2,526,485
Mortgages, notes, bonds payable in 1 year or more	174,760	0	829,616	8,787,764	681,801	18,360,487	5,437,292
Other liabilities	113,349	0	276,836	1,012,563	84,275	-1,254,193	-1,720,467
Partners capital accounts	909,675	15,482	1,039,314	28,548,510	772,361	100,757,898	65,251,459

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued						
	Plastics and rubber products manufacturing	Nonmetallic mineral products manufacturing	Primary metal manufacturing	Fabricated metal products manufacturing	Machinery manufacturing	Computer and electrical product manufacturing	Electrical equipment, appliance and component manufacturing
	(36)	(37)	(38)	(39)	(40)	(41)	(42)
ALL PARTNERSHIPS							
Number of partnerships [1]	1,204	1,078	1,589	5,087	3,722	1,510	988
Number of partners	4,897	2,781	4,442	16,444	12,137	13,482	3,688
Partnerships reporting balance sheet data:							
Number of partnerships	1,200	484	711	3,346	2,070	1,150	482
Number of partners	4,772	1,559	2,684	11,630	7,955	12,570	2,493
Total assets	14,871,801	7,769,901	20,500,083	16,950,165	32,525,272	19,655,999	4,771,290
Cash	673,120	282,769	1,030,438	982,944	1,577,817	2,522,107	211,581
Trade notes and accounts receivable	2,348,726	910,321	3,293,233	2,826,267	8,326,778	2,207,041	677,117
Less: Allowance for bad debts	42,435	38,884	51,139	104,242	54,703	57,083	9,833
Inventories	1,816,143	1,067,793	3,831,229	2,799,216	3,570,463	1,396,664	758,745
U.S. Government obligations	0	0	0	* 7,143	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	1,086,894	157,997	2,268,411	553,028	1,677,141	845,493	613,960
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	1,127,884	130,899	1,513,112	490,817	8,934,938	1,845,272	164,555
Depreciable assets	7,853,123	6,168,726	13,012,570	8,459,478	5,678,049	10,485,979	1,363,409
Less: Accumulated depreciation	4,465,899	2,797,570	6,597,250	4,920,249	3,083,896	5,617,446	886,984
Depletable assets	0	* 64,860	0	106	0	0	0
Less: Accumulated depletion	0	* 11,865	0	90	0	0	0
Land	68,396	433,224	224,342	146,189	224,859	29,822	29,306
Intangible assets	2,669,024	622,197	1,170,950	2,484,123	5,046,539	3,374,511	1,320,940
Less: Accumulated amortization	340,542	138,082	326,154	515,839	620,959	585,105	110,461
Other assets	2,077,365	917,517	1,130,342	3,741,273	1,248,246	3,208,746	638,956
Total liabilities and capital	14,871,801	7,769,901	20,500,083	16,950,165	32,525,272	19,655,999	4,771,290
Accounts payable	1,509,733	658,285	2,399,752	1,947,651	2,500,724	2,245,609	542,694
Mortgages, notes, bonds payable in less than 1 year	789,781	417,199	901,525	1,158,779	3,406,423	151,602	966,314
Other current liabilities	1,279,103	725,413	1,707,667	1,550,533	3,278,899	2,326,695	897,309
Nonrecourse loans	* 3,029,160	* 129,941	* 130,293	* 211,497	* 302,842	* 248,051	0
Mortgages, notes, bonds payable in 1 year or more	3,025,269	1,634,388	2,803,033	3,447,941	2,818,957	2,438,801	1,073,419
Other liabilities	711,135	1,630,927	1,964,522	2,058,284	719,647	2,596,975	140,626
Partners capital accounts	4,527,619	2,573,749	10,593,291	6,575,480	19,497,779	9,648,267	1,150,928
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	386	889	1,384	3,091	1,821	923	913
Number of partners	2,525	2,013	3,500	10,333	5,283	3,358	3,402
Partnerships reporting balance sheet data:							
Number of partnerships	382	375	508	2,313	1,038	651	407
Number of partners	2,428	952	1,748	7,646	3,708	2,800	2,207
Total assets	7,821,552	3,621,018	14,693,056	12,749,266	27,974,991	9,570,655	3,013,966
Cash	436,655	170,821	982,495	741,313	1,376,205	2,020,274	178,296
Trade notes and accounts receivable	1,329,761	537,952	2,521,312	2,069,726	7,710,410	1,560,446	423,069
Less: Allowance for bad debts	33,373	15,314	46,449	54,302	27,182	46,117	7,044
Inventories	1,294,016	604,289	3,132,857	1,747,783	2,666,129	896,073	411,949
U.S. Government obligations	0	0	0	* 7,143	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	991,692	98,972	1,511,761	400,698	1,064,738	442,628	542,800
Mortgage and real estate loans	0	0	0	0	0	0	0
Other investments	290,528	* 81,975	365,245	464,256	8,534,232	622,615	* 105,088
Depreciable assets	4,617,072	2,856,950	9,796,846	5,838,695	3,689,264	2,709,260	783,389
Less: Accumulated depreciation	2,930,728	1,701,699	5,279,809	3,615,088	2,056,923	1,875,725	516,248
Depletable assets	0	46,450	0	0	0	0	0
Less: Accumulated depletion	0	7,439	0	0	0	0	0
Land	42,440	149,333	189,284	84,439	190,446	* 17,406	* 14,867
Intangible assets	1,680,418	304,876	998,238	1,904,534	4,317,435	2,519,303	593,271
Less: Accumulated amortization	223,447	32,451	269,000	349,137	534,915	281,031	58,795
Other assets	326,519	526,302	790,275	3,509,206	1,045,153	985,524	543,325
Total liabilities and capital	7,821,552	3,621,018	14,693,056	12,749,266	27,974,991	9,570,655	3,013,966
Accounts payable	829,796	437,600	1,497,978	1,023,725	1,862,887	1,631,662	299,201
Mortgages, notes, bonds payable in less than 1 year	485,894	164,380	689,635	522,995	2,946,859	113,762	862,005
Other current liabilities	757,611	323,081	1,344,628	1,026,254	1,948,282	1,437,427	692,289
Nonrecourse loans	* 218,771	0	* 124,527	* 180,823	* 147,829	* 18,065	0
Mortgages, notes, bonds payable in 1 year or more	1,120,988	517,265	1,410,713	1,060,854	1,896,563	496,877	236,971
Other liabilities	401,837	86,032	652,802	1,670,319	617,627	2,091,634	114,262
Partners capital accounts	4,006,655	2,092,659	8,972,773	7,264,295	18,554,944	3,781,227	809,238

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Manufacturing—continued			Wholesale trade			
	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Total	Merchant wholesalers, durable goods	Merchant wholesalers, nondurable goods	Wholesale electronic markets and agents and brokers
	(43)	(44)	(45)	(46)	(47)	(48)	(49)
ALL PARTNERSHIPS							
Number of partnerships [1]	11,218	443	6,368	59,803	40,148	15,795	3,860
Number of partners	34,632	2,990	22,492	425,981	109,249	306,191	10,541
Partnerships reporting balance sheet data:							
Number of partnerships	843	443	3,216	44,313	29,878	12,163	2,272
Number of partners	4,308	2,990	16,155	384,860	79,538	298,464	6,859
Total assets	80,289,753	1,399,655	35,408,596	202,242,878	69,778,401	128,954,244	3,510,233
Cash	6,673,349	103,220	422,050	9,623,026	4,064,634	4,916,904	641,488
Trade notes and accounts receivable	9,446,298	220,869	9,371,314	53,695,940	18,320,915	34,363,764	1,011,261
Less: Allowance for bad debts	172,385	* 3,845	32,790	758,932	405,993	343,054	9,885
Inventories	7,962,915	238,857	2,915,471	42,952,332	18,637,848	23,847,767	466,718
U.S. Government obligations	0	0	0	* 22,841	* 30	* 21,311	1,500
Tax-exempt securities	0	0	0	* 31,751	0	* 31,751	0
Other current assets	13,789,289	24,077	1,634,812	12,768,818	4,616,615	7,712,817	439,387
Mortgage and real estate loans	0	55	0	11,341	* 1,040	* 10,090	210
Other investments	19,761,133	* 178,201	6,086,148	8,899,210	1,871,463	6,760,198	267,549
Depreciable assets	22,526,780	351,594	6,432,672	47,755,362	12,572,067	34,715,274	468,021
Less: Accumulated depreciation	8,248,810	176,072	3,493,936	17,128,044	6,638,756	10,240,784	248,504
Depletable assets	0	0	0	* 4,201	* 4,190	11	0
Less: Accumulated depletion	0	0	0	* 1,556	* 1,546	11	0
Land	450,827	* 7,416	87,281	2,488,239	866,588	1,557,219	* 64,432
Intangible assets	6,418,660	254,978	4,441,710	25,640,473	9,975,335	15,342,101	323,038
Less: Accumulated amortization	1,377,679	59,584	840,436	4,883,879	2,606,704	2,214,435	62,741
Other assets	3,059,377	259,888	8,384,300	21,121,755	8,500,673	12,473,322	147,759
Total liabilities and capital	80,289,753	1,399,655	35,408,596	202,242,878	69,778,401	128,954,244	3,510,233
Accounts payable	16,906,511	189,301	1,900,783	44,048,686	13,797,726	29,438,130	812,830
Mortgages, notes, bonds payable in less than 1 year	1,132,024	348,380	476,832	12,165,123	5,529,970	6,474,558	160,596
Other current liabilities	10,836,832	88,876	2,520,899	22,139,757	6,885,437	14,497,835	756,485
Nonrecourse loans	* 489,935	* 115	* 34,027	1,671,913	858,946	786,061	* 26,906
Mortgages, notes, bonds payable in 1 year or more	11,299,533	490,679	2,179,701	34,868,717	12,152,681	22,211,604	504,432
Other liabilities	28,585,162	* 66,289	7,809,693	13,032,332	3,715,611	9,241,117	75,604
Partners capital accounts	11,039,756	216,016	20,486,661	74,316,350	26,838,030	46,304,940	1,173,380
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	376	[d]	2,286	28,699	17,948	8,133	2,619
Number of partners	3,007	[d]	6,329	343,620	52,133	284,435	7,052
Partnerships reporting balance sheet data:							
Number of partnerships	360	[d]	1,516	25,962	16,629	7,795	1,537
Number of partners	2,890	[d]	4,787	333,745	45,235	283,622	4,888
Total assets	41,496,752	414,199	33,356,715	163,893,142	49,308,343	111,923,184	2,661,615
Cash	1,145,530	53,615	328,158	8,062,871	3,357,726	4,114,759	590,386
Trade notes and accounts receivable	7,972,107	130,847	9,066,149	46,975,002	14,491,127	31,807,595	676,281
Less: Allowance for bad debts	28,427	* 970	27,717	529,907	265,705	260,810	3,393
Inventories	4,336,886	117,806	2,494,264	34,725,873	13,397,628	20,983,683	344,562
U.S. Government obligations	0	0	0	* 21,341	* 30	* 21,311	0
Tax-exempt securities	0	0	0	* 31,751	0	* 31,751	0
Other current assets	5,807,172	* 17,262	1,533,199	9,964,165	3,291,696	6,283,566	388,903
Mortgage and real estate loans	0	0	0	* 11,144	* 878	* 10,056	210
Other investments	15,571,514	0	6,036,970	8,779,400	1,786,844	6,729,242	263,314
Depreciable assets	7,290,868	166,783	5,412,949	36,499,099	7,900,861	28,298,034	300,204
Less: Accumulated depreciation	3,970,939	89,858	2,951,530	13,619,976	4,612,596	8,880,672	126,708
Depletable assets	0	0	0	* 4,201	* 4,190	11	0
Less: Accumulated depletion	0	0	0	* 1,556	* 1,546	11	0
Land	117,992	* 1,880	81,235	1,448,159	500,780	936,367	* 11,011
Intangible assets	3,046,458	* 20,279	3,569,627	18,223,722	5,190,540	12,819,700	213,483
Less: Accumulated amortization	1,024,527	* 10,320	538,442	3,126,286	1,157,955	1,911,257	57,075
Other assets	1,232,116	* 6,875	8,351,853	16,424,140	5,423,843	10,939,859	60,437
Total liabilities and capital	41,496,752	414,199	33,356,715	163,893,142	49,308,343	111,923,184	2,661,615
Accounts payable	7,618,716	45,563	1,375,576	37,317,648	10,124,000	26,578,560	615,088
Mortgages, notes, bonds payable in less than 1 year	492,298	* 70,961	286,961	9,470,044	4,039,336	5,335,374	95,334
Other current liabilities	4,264,396	44,791	2,153,370	16,839,573	4,360,182	11,942,751	536,640
Nonrecourse loans	* 405,141	* 115	* 34,027	949,583	319,856	628,543	* 1,185
Mortgages, notes, bonds payable in 1 year or more	1,728,390	72,419	988,966	24,182,445	5,074,078	18,785,483	322,885
Other liabilities	12,330,685	* -495	7,566,971	8,998,851	1,796,422	7,138,553	63,876
Partners capital accounts	14,657,127	180,847	20,950,843	66,134,997	23,594,469	41,513,921	1,026,608

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Retail trade						
	Total	Motor vehicle and parts dealers	Furniture and home furnishing stores	Electronics and appliance stores	Building materials and garden equipment and supplies dealers	Food and beverage stores	Health and personal care stores
	(50)	(51)	(52)	(53)	(54)	(55)	(56)
ALL PARTNERSHIPS							
Number of partnerships [1]	160,359	16,796	4,980	5,743	4,849	23,025	5,425
Number of partners	434,660	42,139	11,961	16,423	15,225	56,850	47,997
Partnerships reporting balance sheet data:							
Number of partnerships	106,234	14,148	3,941	4,287	4,263	16,774	5,420
Number of partners	317,113	36,339	9,367	13,511	14,053	43,563	47,969
Total assets	133,675,245	37,482,421	5,242,993	2,390,394	4,202,918	22,752,807	4,727,641
Cash	9,636,757	3,101,882	318,937	265,178	255,024	2,037,676	440,471
Trade notes and accounts receivable	13,408,960	3,933,453	696,946	559,881	646,507	884,190	771,730
Less: Allowance for bad debts	359,230	31,718	26,978	12,357	* 7,851	12,258	40,281
Inventories	38,841,751	18,592,598	1,174,365	543,395	1,471,813	4,285,792	1,199,069
U.S. Government obligations	* 74,104	0	0	0	0	0	0
Tax-exempt securities	7,945	0	0	0	0	0	0
Other current assets	6,655,629	1,161,804	314,704	125,271	437,295	1,176,559	176,587
Mortgage and real estate loans	176,137	* 14,946	22,917	* 40	* 13,416	* 17,819	0
Other investments	5,003,125	955,791	88,401	* 15,948	127,760	1,804,246	23,483
Depreciable assets	56,422,636	7,982,485	2,360,921	577,771	1,825,539	17,309,063	1,348,982
Less: Accumulated depreciation	27,053,549	3,477,925	1,054,859	189,111	1,241,280	8,579,139	632,572
Depletable assets	* 78,069	0	32	0	0	0	0
Less: Accumulated depletion	* 38,532	0	0	0	0	0	0
Land	6,652,207	941,508	187,514	* 248,402	244,108	1,912,728	* 16,331
Intangible assets	16,105,518	3,684,606	412,375	272,801	495,646	2,170,607	1,499,447
Less: Accumulated amortization	3,755,030	650,927	100,734	61,639	296,254	820,683	196,369
Other assets	11,818,749	1,273,918	848,452	44,814	231,195	566,209	120,762
Total liabilities and capital	133,675,245	37,482,421	5,242,993	2,390,394	4,202,918	22,752,807	4,727,641
Accounts payable	15,125,161	2,044,723	681,175	522,037	822,279	4,074,999	669,252
Mortgages, notes, bonds payable in less than 1 year	18,017,696	14,151,750	163,644	101,406	631,348	437,367	130,267
Other current liabilities	16,428,463	3,732,893	917,817	747,434	491,133	3,471,086	579,012
Nonrecourse loans	2,489,719	376,941	* 54,062	* 11,287	* 9,928	481,088	* 95,624
Mortgages, notes, bonds payable in 1 year or more	26,283,311	5,831,362	1,839,547	287,162	899,364	6,089,634	667,886
Other liabilities	16,633,235	1,557,782	267,560	167,199	245,561	2,533,533	221,620
Partners capital accounts	38,697,660	9,786,970	1,319,187	553,869	1,103,304	5,665,100	2,363,981
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	65,253	8,196	3,176	2,681	2,485	11,164	2,426
Number of partners	198,422	21,070	6,758	7,066	8,128	28,263	40,579
Partnerships reporting balance sheet data:							
Number of partnerships	54,287	6,498	2,644	2,175	2,404	9,693	2,421
Number of partners	173,737	17,169	5,685	6,053	7,966	25,309	40,551
Total assets	89,720,342	25,787,820	2,540,395	1,363,488	2,181,773	14,139,753	2,190,233
Cash	7,406,195	2,452,570	225,579	206,776	184,495	1,599,985	352,714
Trade notes and accounts receivable	10,554,859	3,000,144	615,296	523,387	339,928	505,313	545,837
Less: Allowance for bad debts	303,530	27,602	22,804	9,677	* 5,507	8,480	36,259
Inventories	25,323,248	12,076,328	632,049	315,940	745,396	2,437,721	613,436
U.S. Government obligations	* 74,104	0	0	0	0	0	0
Tax-exempt securities	7,945	0	0	0	0	0	0
Other current assets	4,701,050	840,507	218,567	27,539	189,217	880,256	101,848
Mortgage and real estate loans	48,854	5,240	22,917	* 40	* 13,416	0	0
Other investments	3,942,695	912,127	* 14,484	* 15,044	89,558	1,745,384	* 13,065
Depreciable assets	34,369,990	5,736,544	1,035,742	156,437	860,708	9,230,945	665,914
Less: Accumulated depreciation	17,272,601	2,637,345	588,391	76,564	632,051	4,502,995	414,151
Depletable assets	* 78,037	0	0	0	0	0	0
Less: Accumulated depletion	* 38,532	0	0	0	0	0	0
Land	4,244,515	603,163	* 92,064	* 1,010	181,565	1,387,733	* 10,428
Intangible assets	10,924,484	2,494,027	188,575	211,615	121,900	1,227,977	389,667
Less: Accumulated amortization	2,596,861	450,567	59,225	40,787	46,086	579,288	86,239
Other assets	8,255,889	782,685	165,542	32,730	139,234	215,202	33,973
Total liabilities and capital	89,720,342	25,787,820	2,540,395	1,363,488	2,181,773	14,139,753	2,190,233
Accounts payable	8,746,109	1,339,432	387,123	389,291	358,280	1,546,435	422,666
Mortgages, notes, bonds payable in less than 1 year	12,273,588	9,966,582	93,544	57,207	133,538	221,242	70,736
Other current liabilities	9,349,916	2,418,388	472,439	227,305	256,867	1,500,563	243,526
Nonrecourse loans	1,408,573	170,181	* 50,437	* 11,287	0	429,869	* 95,624
Mortgages, notes, bonds payable in 1 year or more	13,011,384	3,114,538	586,833	59,085	301,590	1,951,832	324,307
Other liabilities	11,096,059	839,146	172,463	143,122	95,408	2,207,457	103,477
Partners capital accounts	33,834,712	7,939,552	777,557	476,192	1,036,091	6,282,355	929,897

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Retail trade—continued					
	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers
	(57)	(58)	(59)	(60)	(61)	(62)
ALL PARTNERSHIPS						
Number of partnerships [1]	9,644	16,768	9,069	4,192	31,945	27,924
Number of partners	23,964	39,749	24,024	9,213	74,178	72,937
Partnerships reporting balance sheet data:						
Number of partnerships	8,542	13,865	6,187	874	16,844	11,089
Number of partners	21,174	33,928	17,246	2,576	43,834	33,553
Total assets	16,065,041	9,697,231	1,673,303	5,799,285	8,758,062	14,883,148
Cash	499,132	433,054	170,229	242,826	781,510	1,090,839
Trade notes and accounts receivable	1,357,101	469,018	67,346	441,367	474,789	3,106,632
Less: Allowance for bad debts	6,902	33,628	* 4,150	* 25,773	10,255	147,080
Inventories	1,086,937	2,072,986	709,002	1,970,448	3,918,086	1,817,260
U.S. Government obligations	0	* 30,199	* 43,905	0	0	0
Tax-exempt securities	7,945	0	0	0	0	0
Other current assets	1,063,097	460,935	88,885	242,930	503,376	904,186
Mortgage and real estate loans	* 10,263	* 466	0	0	* 96,269	0
Other investments	181,047	* 102,317	* 11,395	* 307,709	227,354	1,157,675
Depreciable assets	10,890,868	1,385,819	565,718	3,258,992	2,673,924	6,242,555
Less: Accumulated depreciation	4,528,812	708,869	356,011	1,472,143	1,434,614	3,378,215
Depletable assets	0	0	0	0	0	* 78,037
Less: Accumulated depletion	0	0	0	0	0	* 38,532
Land	2,553,325	* 25,655	* 7,862	160,257	67,544	286,974
Intangible assets	2,074,295	684,863	365,024	338,788	479,831	3,627,236
Less: Accumulated amortization	212,034	229,595	100,272	53,175	92,953	940,394
Other assets	1,088,782	5,004,010	104,370	387,060	1,073,202	1,075,975
Total liabilities and capital	16,065,041	9,697,231	1,673,303	5,799,285	8,758,062	14,883,148
Accounts payable	1,865,211	1,006,987	260,437	687,245	789,452	1,701,362
Mortgages, notes, bonds payable in less than 1 year	518,678	449,325	170,477	292,538	362,250	608,645
Other current liabilities	1,548,388	628,464	222,199	558,974	1,557,890	1,973,174
Nonrecourse loans	988,865	* 72,387	* 66,822	* 8,471	* 8,145	* 316,100
Mortgages, notes, bonds payable in 1 year or more	5,470,604	705,188	244,989	1,002,343	619,837	2,625,395
Other liabilities	1,618,086	5,978,099	* 231,702	426,109	1,513,016	1,872,967
Partners capital accounts	4,055,210	856,780	476,676	2,823,604	3,907,473	5,785,505
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	3,731	6,566	5,517	332	12,714	6,266
Number of partners	9,187	16,109	12,282	1,300	30,696	16,985
Partnerships reporting balance sheet data:						
Number of partnerships	3,562	6,034	5,009	332	8,974	4,540
Number of partners	8,766	15,029	10,253	1,300	23,075	12,579
Total assets	10,986,876	8,215,151	914,209	4,175,964	6,370,581	10,854,098
Cash	336,559	333,588	147,152	202,712	611,008	753,057
Trade notes and accounts receivable	1,207,362	377,767	47,464	432,131	373,690	2,586,540
Less: Allowance for bad debts	5,828	* 26,561	* 697	* 25,183	9,180	125,752
Inventories	754,077	1,373,616	393,866	1,427,910	3,351,488	1,201,422
U.S. Government obligations	0	* 30,199	* 43,905	0	0	0
Tax-exempt securities	7,945	0	0	0	0	0
Other current assets	946,759	317,029	27,639	142,295	385,269	624,125
Mortgage and real estate loans	* 6,775	* 466	0	0	0	0
Other investments	165,083	* 95,308	* 2,331	* 307,709	61,629	520,972
Depreciable assets	6,991,017	918,985	350,624	1,572,798	1,477,087	5,373,190
Less: Accumulated depreciation	3,092,616	549,334	224,771	620,260	962,903	2,971,219
Depletable assets	0	0	0	0	0	* 78,037
Less: Accumulated depletion	0	0	0	0	0	* 38,532
Land	1,522,717	* 19,173	* 7,862	141,330	42,245	235,226
Intangible assets	1,801,590	551,846	* 109,888	261,636	322,369	3,243,394
Less: Accumulated amortization	127,490	196,579	* 78,842	46,561	36,110	849,087
Other assets	472,926	4,969,648	87,788	379,446	753,988	222,727
Total liabilities and capital	10,986,876	8,215,151	914,209	4,175,964	6,370,581	10,854,098
Accounts payable	1,469,628	620,166	127,360	386,654	504,852	1,194,222
Mortgages, notes, bonds payable in less than 1 year	243,141	375,723	* 45,524	* 213,541	273,421	579,390
Other current liabilities	1,216,400	351,061	35,286	415,282	1,043,273	1,169,527
Nonrecourse loans	594,259	* 30,696	* 18,076	0	* 8,145	0
Mortgages, notes, bonds payable in 1 year or more	3,607,033	466,597	* 171,339	574,668	233,071	1,620,492
Other liabilities	440,095	5,220,440	* 2,071	341,172	801,828	729,379
Partners capital accounts	3,416,320	1,150,469	514,553	2,244,647	3,505,991	5,561,088

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Transportation and warehousing						
	Total	Air and rail transportation	Water transportation	Truck transportation	Other transit and ground passenger transportation	Pipeline transportation	Scenic and sightseeing transportation
	(63)	(64)	(65)	(66)	(67)	(68)	(69)
ALL PARTNERSHIPS							
Number of partnerships [1]	51,242	5,639	2,003	24,139	1,420	422	* 79
Number of partners	1,906,832	13,231	62,880	50,868	5,582	1,692,109	* 414
Partnerships reporting balance sheet data:							
Number of partnerships	34,720	5,366	2,003	16,779	650	408	* 79
Number of partners	1,860,183	11,358	62,880	36,142	1,663	1,692,050	* 414
Total assets	309,678,154	13,428,786	25,293,836	7,198,392	1,438,441	216,555,990	* 392,603
Cash	7,105,418	453,131	1,015,607	563,678	77,772	3,346,049	* 98,539
Trade notes and accounts receivable	38,086,309	5,600,763	882,031	1,661,787	91,593	22,214,181	* 26,666
Less: Allowance for bad debts	87,683	11,426	10,941	17,902	* 174	19,163	141
Inventories	3,996,882	153,001	* 124,528	96,367	* 18,731	2,398,356	* 13,945
U.S. Government obligations	649,199	0	0	0	0	0	0
Tax-exempt securities	* 20,224	0	* 20,224	0	0	0	0
Other current assets	10,203,987	598,133	733,665	793,294	74,856	5,850,980	* 25,704
Mortgage and real estate loans	* 10,761	0	88	* 10,674	0	0	0
Other investments	32,632,839	37,010	1,924,825	151,602	* 4,390	25,388,967	* 2,531
Depreciable assets	214,425,339	8,311,448	19,032,934	7,954,198	1,125,753	156,533,171	* 435,053
Less: Accumulated depreciation	56,908,683	3,450,165	4,358,702	5,077,179	403,213	36,478,547	* 219,421
Depletable assets	* 18,611	0	0	* 16,102	0	2,509	0
Less: Accumulated depletion	* 1,477	0	0	* 746	0	730	0
Land	1,353,477	* 47,240	* 3,472	66,650	2	730,452	0
Intangible assets	21,802,976	205,474	3,291,573	848,051	* 267,562	7,391,767	* 33,114
Less: Accumulated amortization	3,036,455	85,608	285,941	196,189	* 15,159	1,371,060	* 23,926
Other assets	39,406,431	1,569,784	2,920,473	328,007	196,328	30,569,058	* 539
Total liabilities and capital	309,678,154	13,428,786	25,293,836	7,198,392	1,438,441	216,555,990	* 392,603
Accounts payable	30,647,644	4,438,320	342,624	865,799	61,922	17,285,065	* 2,759
Mortgages, notes, bonds payable in less than 1 year	7,560,668	121,512	500,584	682,922	83,213	4,450,459	0
Other current liabilities	15,558,047	1,925,298	1,788,120	1,052,990	248,376	7,562,830	* 94,423
Nonrecourse loans	14,360,895	0	* 3,128,078	* 132,846	0	4,337,378	0
Mortgages, notes, bonds payable in 1 year or more	94,161,519	2,331,324	7,275,096	2,376,338	235,042	72,490,323	* 50,899
Other liabilities	22,564,533	764,525	3,568,342	318,189	* 281,171	10,536,256	* 13,380
Partners capital accounts	124,824,850	3,847,806	8,690,991	1,769,308	528,717	99,893,680	* 231,143
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	21,327	724	502	10,694	1,327	261	* 72
Number of partners	1,194,306	1,662	36,258	22,502	5,394	1,107,371	* 401
Partnerships reporting balance sheet data:							
Number of partnerships	15,979	717	502	8,826	557	251	* 72
Number of partners	1,180,950	1,648	36,258	18,764	1,475	1,107,349	* 401
Total assets	200,012,207	7,539,951	11,120,397	4,413,546	810,046	151,899,201	* 217,239
Cash	5,477,571	271,240	706,125	459,923	69,190	2,646,765	* 97,525
Trade notes and accounts receivable	33,614,643	5,521,358	637,163	1,215,979	77,415	20,014,348	* 26,666
Less: Allowance for bad debts	52,987	8,431	* 8,440	9,432	* 174	9,146	141
Inventories	3,197,920	144,659	50,542	89,856	* 18,731	1,857,855	* 13,945
U.S. Government obligations	649,199	0	0	0	0	0	0
Tax-exempt securities	* 20,224	0	* 20,224	0	0	0	0
Other current assets	7,497,243	393,455	359,937	642,439	58,321	5,053,748	* 25,704
Mortgage and real estate loans	* 10,761	0	88	* 10,674	0	0	0
Other investments	25,426,230	* 19,428	* 1,247,382	40,291	* 4,390	20,052,570	* 2,531
Depreciable assets	128,792,282	1,348,496	7,927,902	5,057,551	694,206	103,962,514	* 209,658
Less: Accumulated depreciation	39,607,680	535,247	1,952,680	3,618,477	379,831	29,240,905	* 168,377
Depletable assets	* 3,100	0	0	* 2,578	0	523	0
Less: Accumulated depletion	* 1,089	0	0	* 746	0	342	0
Land	538,147	* 35,668	* 2,600	37,419	2	134,646	0
Intangible assets	7,547,387	174,855	726,766	484,212	* 247,647	4,022,135	* 33,114
Less: Accumulated amortization	997,562	80,579	86,037	154,212	* 9,962	412,558	* 23,926
Other assets	27,896,817	255,048	1,488,825	155,492	30,111	23,817,048	* 539
Total liabilities and capital	200,012,207	7,539,951	11,120,397	4,413,546	810,046	151,899,201	* 217,239
Accounts payable	28,321,366	4,393,615	199,801	667,568	40,750	15,954,095	* 2,225
Mortgages, notes, bonds payable in less than 1 year	4,767,939	* 61,193	447,899	407,294	* 78,498	3,347,321	0
Other current liabilities	10,232,936	1,562,109	912,774	638,235	243,395	5,089,626	* 94,423
Nonrecourse loans	1,594,861	0	0	* 126,264	0	1,369,382	0
Mortgages, notes, bonds payable in 1 year or more	64,497,230	502,415	3,086,701	980,950	223,915	55,450,098	* 50,899
Other liabilities	10,063,357	222,316	3,005,237	239,796	* 28,008	5,245,748	* 13,380
Partners capital accounts	80,534,518	798,303	3,467,986	1,353,438	195,480	65,442,932	* 56,313

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Transportation and warehousing—continued			Information			
	Support activities for transportation	Couriers and messengers	Warehousing and storage	Total	Publishing industries (except internet)	Motion picture and sound recording industries	Broadcasting (except internet)
	(70)	(71)	(72)	(73)	(74)	(75)	(76)
ALL PARTNERSHIPS							
Number of partnerships [1]	14,530	714	2,296	47,143	8,618	15,069	5,928
Number of partners	73,469	2,130	6,149	192,452	28,166	49,713	52,525
Partnerships reporting balance sheet data:							
Number of partnerships	7,324	707	1,404	28,697	4,529	10,173	3,541
Number of partners	49,223	2,116	4,338	142,217	17,752	34,928	45,112
Total assets	26,326,371	376,476	18,667,259	662,099,639	21,866,549	33,962,447	82,192,164
Cash	1,248,165	22,293	280,184	20,072,986	1,024,500	2,632,679	3,175,857
Trade notes and accounts receivable	3,057,917	* 151,305	4,400,065	62,668,580	2,893,353	3,608,204	5,888,132
Less: Allowance for bad debts	21,660	* 895	5,382	2,099,539	765,989	87,953	268,974
Inventories	548,373	0	643,581	7,691,768	575,230	2,553,062	30,527
U.S. Government obligations	649,199	0	0	* 6,672	0	0	* 6,672
Tax-exempt securities	0	0	0	* 2,776	0	* 2,776	0
Other current assets	1,599,834	* 10,140	517,381	53,843,638	2,127,922	5,055,880	5,961,739
Mortgage and real estate loans	0	0	0	* 28,788	* 4,993	0	* 7,459
Other investments	3,046,006	0	2,077,507	127,496,403	1,799,859	3,665,262	8,411,580
Depreciable assets	9,639,239	41,382	11,352,160	199,050,330	4,479,517	9,610,763	30,166,953
Less: Accumulated depreciation	3,320,179	30,823	3,570,454	99,200,524	2,754,256	6,437,213	12,981,127
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	124,097	289	381,276	1,290,590	189,630	224,163	292,449
Intangible assets	7,932,138	* 204,781	1,628,517	221,653,930	10,720,529	8,910,213	31,643,823
Less: Accumulated amortization	855,932	* 23,280	179,360	26,452,948	3,858,505	4,297,523	5,156,303
Other assets	2,679,177	* 1,282	1,141,783	96,046,188	5,429,766	8,522,134	15,013,379
Total liabilities and capital	26,326,371	376,476	18,667,259	662,099,639	21,866,549	33,962,447	82,192,164
Accounts payable	1,267,792	* 42,699	6,340,664	33,182,729	1,026,296	648,449	1,600,652
Mortgages, notes, bonds payable in less than 1 year	1,423,161	* 1,174	297,643	12,448,363	356,332	591,819	1,805,489
Other current liabilities	1,980,534	* 95,155	810,320	57,011,182	3,371,377	7,998,232	-5,032,320
Nonrecourse loans	* 6,223,927	0	* 538,665	7,991,132	* 164,002	* 1,025,763	* 130,924
Mortgages, notes, bonds payable in 1 year or more	5,435,233	* 255,645	3,711,621	85,670,610	3,776,440	7,222,030	29,675,040
Other liabilities	6,052,401	* 212	1,030,056	50,700,090	5,591,479	9,894,423	15,471,309
Partners capital accounts	3,943,324	-18,410	5,938,291	415,095,533	7,580,623	6,581,731	38,541,071
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	5,257	* 541	1,949	20,765	3,705	6,510	2,971
Number of partners	14,565	* 1,669	4,484	59,632	11,229	14,687	8,903
Partnerships reporting balance sheet data:							
Number of partnerships	3,449	* 541	1,064	13,072	1,808	5,124	599
Number of partners	10,678	* 1,669	2,707	38,084	6,100	11,907	1,789
Total assets	9,061,191	* 104,413	14,846,224	548,739,902	13,825,080	14,219,103	48,845,359
Cash	1,020,909	* 14,284	191,608	15,069,013	649,922	1,749,323	2,351,592
Trade notes and accounts receivable	1,793,588	* 52,431	4,275,696	50,209,717	1,500,958	2,449,535	3,580,642
Less: Allowance for bad debts	13,688	* 895	2,641	1,213,339	217,730	* 70,582	206,538
Inventories	379,701	0	642,630	4,520,032	291,779	1,764,694	* 27,859
U.S. Government obligations	649,199	0	0	0	0	0	0
Tax-exempt securities	0	0	0	* 2,776	0	* 2,776	0
Other current assets	496,639	* 1,498	465,502	45,356,085	1,707,019	1,622,649	5,178,349
Mortgage and real estate loans	0	0	0	* 21,321	* 4,993	0	6,141
Other investments	2,221,333	0	1,838,304	124,019,272	1,066,988	2,109,202	7,950,689
Depreciable assets	1,962,786	* 30,205	7,598,966	154,984,696	2,358,501	3,997,666	15,163,248
Less: Accumulated depreciation	1,036,524	* 23,433	2,652,204	78,848,362	1,559,346	2,391,254	8,160,558
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	* 33,632	289	293,889	824,010	111,066	97,965	114,129
Intangible assets	393,202	* 29,237	1,436,220	182,574,025	6,162,552	3,688,201	18,432,284
Less: Accumulated amortization	71,228	* 130	158,930	19,031,154	2,417,676	2,314,759	3,654,729
Other assets	1,231,643	* 926	917,184	70,251,810	4,166,054	1,513,689	8,062,251
Total liabilities and capital	9,061,191	* 104,413	14,846,224	548,739,902	13,825,080	14,219,103	48,845,359
Accounts payable	779,665	* 34,279	6,249,369	28,570,351	590,307	411,952	1,183,705
Mortgages, notes, bonds payable in less than 1 year	177,730	* 1,174	246,829	9,377,900	116,048	250,269	310,304
Other current liabilities	1,103,138	* 8,438	580,800	50,827,877	1,881,071	2,594,535	3,128,457
Nonrecourse loans	* 9,179	0	* 90,037	5,395,137	* 20,124	* 94,518	* 28,724
Mortgages, notes, bonds payable in 1 year or more	1,947,812	* 10,442	2,243,999	42,877,577	1,305,710	2,001,410	8,314,792
Other liabilities	852,828	* 212	455,832	18,069,711	4,084,879	2,855,052	6,074,147
Partners capital accounts	4,190,839	* 49,868	4,979,359	393,621,350	5,826,941	6,011,367	29,805,230

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Information—continued			Finance and insurance			
	Tele-communications	Data processing services	Other information services	Total	Depository credit intermediation	Nondepository credit intermediation	Activities related to credit intermediation
	(77)	(78)	(79)	(80)	(81)	(82)	(83)
ALL PARTNERSHIPS							
Number of partnerships [1]	4,805	3,227	9,494	284,487	* 15	14,440	2,614
Number of partners	21,362	8,946	31,740	5,872,248	* 189	74,214	8,788
Partnerships reporting balance sheet data:							
Number of partnerships	3,872	1,895	4,687	240,893	* 15	10,912	2,604
Number of partners	19,072	4,968	20,384	5,627,233	* 189	67,142	8,436
Total assets	505,886,347	6,333,181	11,858,951	10,982,761,851	* 9,036,394	383,926,818	27,764,446
Cash	9,324,273	347,367	3,568,311	617,238,038	* 3,050,129	22,070,324	1,435,265
Trade notes and accounts receivable	44,785,106	3,709,896	1,783,889	353,612,230	* 189,220	172,470,089	2,600,693
Less: Allowance for bad debts	910,180	* 53,651	12,792	13,936,020	0	12,852,937	22,045
Inventories	4,474,036	715	* 58,198	12,008,057	1,829	1,781,448	* 34,100
U.S. Government obligations	0	0	0	126,728,736	180,627	40,259	0
Tax-exempt securities	0	0	0	30,068,984	462,182	7,987	0
Other current assets	39,813,806	116,281	768,009	1,694,410,888	* 2,571,022	45,831,169	5,266,804
Mortgage and real estate loans	* 6,149	0	10,187	57,346,409	0	24,070,764	* 62,362
Other investments	112,662,136	* 563,375	394,192	7,476,284,666	572	53,755,926	2,246,195
Depreciable assets	150,089,605	740,816	3,962,675	67,170,749	40,557	12,629,355	992,301
Less: Accumulated depreciation	74,285,082	326,813	2,416,032	24,051,445	1,289	5,723,607	423,577
Depletable assets	0	0	0	3,462,737	0	0	0
Less: Accumulated depletion	0	0	0	1,193,225	0	0	0
Land	519,945	0	64,404	11,831,753	0	543,142	* 33,848
Intangible assets	166,843,026	548,124	2,988,217	45,949,378	17,503	9,850,717	9,185,664
Less: Accumulated amortization	12,472,319	90,144	578,153	7,784,060	1,167	1,134,566	1,111,831
Other assets	65,035,846	777,217	1,267,846	533,613,975	* 2,525,209	60,586,747	7,464,667
Total liabilities and capital	505,886,347	6,333,181	11,858,951	10,982,761,851	* 9,036,394	383,926,818	27,764,446
Accounts payable	28,465,891	162,648	1,278,793	171,625,772	804	18,775,703	265,997
Mortgages, notes, bonds payable in less than 1 year	8,118,230	* 1,491,570	* 84,923	221,984,695	* 2,126,372	55,990,703	* 2,238,193
Other current liabilities	47,758,313	581,112	2,334,468	2,089,421,113	* 5,256,435	37,547,764	5,039,189
Nonrecourse loans	1,406,219	0	* 5,264,224	71,538,719	0	10,895,698	* 859,010
Mortgages, notes, bonds payable in 1 year or more	44,160,371	* 519,991	316,737	390,507,853	3,961	132,727,238	4,789,602
Other liabilities	16,721,933	408,739	2,612,207	663,897,138	* 1,394,158	42,280,776	1,867,079
Partners capital accounts	359,255,390	3,169,121	-32,402	7,373,786,561	* 254,664	85,708,936	12,705,376
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	2,593	2,728	2,257	188,426	* 11	5,133	1,962
Number of partners	9,930	7,654	7,229	4,406,542	* 186	33,761	6,043
Partnerships reporting balance sheet data:							
Number of partnerships	2,555	1,668	1,317	165,422	* 11	5,119	1,953
Number of partners	9,585	4,227	4,476	4,250,014	* 186	33,731	5,695
Total assets	456,906,500	5,732,168	9,211,691	8,803,544,359	* 8,412,577	285,563,925	24,753,553
Cash	6,866,193	270,062	3,181,921	405,868,981	* 2,594,295	10,168,654	1,299,561
Trade notes and accounts receivable	38,247,527	3,381,128	1,049,926	270,495,793	* 189,411	152,811,106	2,507,521
Less: Allowance for bad debts	655,185	* 53,464	9,840	12,365,067	0	11,693,219	* 4,077
Inventories	2,427,410	715	* 7,575	9,213,317	1,829	1,779,365	507
U.S. Government obligations	0	0	0	122,354,102	180,627	40,248	0
Tax-exempt securities	0	0	0	25,545,982	462,182	7,081	0
Other current assets	36,050,834	112,102	685,132	1,222,010,321	* 2,402,847	13,377,435	4,530,046
Mortgage and real estate loans	0	0	10,187	44,195,505	0	19,100,263	* 55,544
Other investments	111,943,445	* 563,375	385,575	6,280,724,036	572	38,182,803	1,756,982
Depreciable assets	129,551,262	533,263	3,380,756	33,817,145	40,557	3,023,585	380,424
Less: Accumulated depreciation	64,310,765	213,698	2,212,741	12,350,077	1,289	1,500,041	204,845
Depletable assets	0	0	0	2,449,701	0	0	0
Less: Accumulated depletion	0	0	0	833,493	0	0	0
Land	443,741	0	57,109	5,240,536	0	130,729	* 3,102
Intangible assets	151,550,954	426,334	2,313,701	37,026,799	17,503	8,847,950	8,786,065
Less: Accumulated amortization	10,204,575	32,049	407,366	4,770,782	1,167	310,314	979,637
Other assets	54,995,661	744,400	769,755	374,921,560	* 2,525,209	51,598,280	6,622,361
Total liabilities and capital	456,906,500	5,732,168	9,211,691	8,803,544,359	* 8,412,577	285,563,925	24,753,553
Accounts payable	25,713,535	43,905	626,948	96,679,083	804	7,963,693	230,084
Mortgages, notes, bonds payable in less than 1 year	7,219,299	* 1,453,014	* 28,966	83,185,889	* 2,126,372	35,871,228	* 2,238,193
Other current liabilities	41,121,449	159,572	1,942,792	1,521,203,068	* 5,253,333	15,628,584	4,400,333
Nonrecourse loans	* 83,084	0	5,168,685	45,377,183	0	9,332,913	* 653,428
Mortgages, notes, bonds payable in 1 year or more	30,957,768	* 118,423	* 179,473	276,968,093	3,961	121,106,968	4,269,696
Other liabilities	3,129,041	* 339,209	1,587,382	443,416,719	* 348,328	12,354,737	920,044
Partners capital accounts	348,682,323	3,618,046	-322,556	6,336,714,323	* 679,779	83,305,801	12,041,776

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Finance and insurance—continued					Real estate and rental and leasing
	Securities, commodity contracts and other financial investments and related activities			Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total
	Total	Securities and commodity contracts and exchanges	Other financial investment activities			
	(84)	(85)	(86)	(87)	(88)	(89)
ALL PARTNERSHIPS						
Number of partnerships [1]	214,527	7,505	207,022	11,682	41,209	1,557,435
Number of partners	4,197,561	632,622	3,564,940	55,528	1,535,967	7,381,816
Partnerships reporting balance sheet data:						
Number of partnerships	177,663	4,854	172,809	10,301	39,399	1,245,494
Number of partners	3,981,057	626,915	3,354,143	52,270	1,518,139	6,423,863
Total assets	9,350,591,191	803,387,838	8,547,203,352	28,623,552	1,182,819,451	4,585,863,116
Cash	549,491,334	125,461,709	424,029,625	3,453,371	37,737,616	172,589,382
Trade notes and accounts receivable	166,414,927	85,786,065	80,628,862	2,122,519	9,814,784	48,697,183
Less: Allowance for bad debts	675,464	47,796	627,667	25,358	360,217	1,593,613
Inventories	9,678,094	3,019,854	6,658,239	* 22,650	489,936	38,334,327
U.S. Government obligations	104,405,483	1,399,915	103,005,568	* 74,749	22,027,618	1,576,830
Tax-exempt securities	25,365,286	* 472,957	24,892,329	0	4,233,529	4,496,726
Other current assets	1,534,232,199	302,564,163	1,231,668,035	1,544,602	104,965,092	206,661,979
Mortgage and real estate loans	27,228,394	* 103,966	27,124,428	3,539	5,981,349	38,201,444
Other investments	6,453,982,778	153,766,928	6,300,215,849	12,773,766	953,525,429	756,735,458
Depreciable assets	44,748,691	5,575,525	39,173,166	1,217,160	7,542,685	3,009,001,937
Less: Accumulated depreciation	14,305,359	3,418,452	10,886,907	798,096	2,799,518	798,400,307
Depletable assets	1,914,797	0	1,914,797	0	* 1,547,940	4,739,898
Less: Accumulated depletion	647,416	0	647,416	0	* 545,809	908,010
Land	9,506,525	271,700	9,234,825	* 20,128	1,728,110	759,388,759
Intangible assets	23,701,947	4,550,037	19,151,910	2,573,034	620,512	124,799,531
Less: Accumulated amortization	4,697,138	289,978	4,407,160	733,152	106,207	50,567,405
Other assets	420,246,113	124,171,245	296,074,868	6,374,639	36,416,600	272,108,998
Total liabilities and capital	9,350,591,191	803,387,838	8,547,203,352	28,623,552	1,182,819,451	4,585,863,116
Accounts payable	146,134,283	126,804,526	19,329,757	3,103,462	3,345,522	38,720,468
Mortgages, notes, bonds payable in less than 1 year	138,149,849	118,266,897	19,882,952	138,960	23,340,619	99,332,680
Other current liabilities	1,925,645,864	262,821,783	1,662,824,081	3,435,016	112,496,845	177,684,615
Nonrecourse loans	56,368,749	* 836,350	55,532,399	129,626	3,285,636	1,036,892,117
Mortgages, notes, bonds payable in 1 year or more	227,630,511	75,628,723	152,001,788	1,032,392	24,324,150	1,530,088,038
Other liabilities	534,901,781	87,430,384	447,471,396	13,578,274	69,875,070	397,209,617
Partners capital accounts	6,321,760,154	131,599,175	6,190,160,979	7,205,823	946,151,608	1,305,935,582
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	138,835	6,003	132,833	9,790	32,694	762,043
Number of partners	2,876,805	34,107	2,842,698	48,998	1,440,749	3,783,111
Partnerships reporting balance sheet data:						
Number of partnerships	117,805	3,354	114,452	9,264	31,270	632,849
Number of partners	2,734,319	28,421	2,705,898	47,805	1,428,279	3,352,654
Total assets	7,465,046,730	400,456,367	7,064,590,362	17,322,895	1,002,444,680	2,310,304,160
Cash	357,633,907	28,953,873	328,680,033	2,348,426	31,824,138	116,980,082
Trade notes and accounts receivable	105,701,469	34,181,607	71,519,861	1,682,237	7,604,050	33,128,687
Less: Allowance for bad debts	477,137	44,840	432,297	22,399	* 168,235	972,646
Inventories	6,935,602	1,680,069	5,255,533	* 22,650	* 473,364	12,148,469
U.S. Government obligations	100,054,618	* 155,529	99,899,089	* 50,990	22,027,618	1,398,039
Tax-exempt securities	21,271,271	* 472,957	20,798,315	0	3,805,448	4,151,453
Other current assets	1,110,699,737	241,085,660	869,614,077	756,493	90,243,763	104,298,939
Mortgage and real estate loans	21,033,407	* 103,966	20,929,440	0	4,006,292	28,143,728
Other investments	5,426,574,372	52,745,312	5,373,829,061	6,696,442	807,512,867	394,538,052
Depreciable assets	25,690,045	3,194,805	22,495,239	927,113	3,755,420	1,549,567,394
Less: Accumulated depreciation	9,013,973	1,844,515	7,169,458	594,421	1,035,508	492,607,531
Depletable assets	1,650,538	0	1,650,538	0	* 799,162	3,292,232
Less: Accumulated depletion	534,056	0	534,056	0	* 299,437	404,032
Land	4,097,941	268,700	3,829,241	* 18,064	990,700	384,849,107
Intangible assets	16,748,906	4,193,542	12,555,364	2,159,926	466,449	67,367,212
Less: Accumulated amortization	2,807,292	147,731	2,659,561	602,203	70,168	28,965,129
Other assets	279,787,376	35,457,434	244,329,943	3,879,577	30,508,756	133,390,104
Total liabilities and capital	7,465,046,730	400,456,367	7,064,590,362	17,322,895	1,002,444,680	2,310,304,160
Accounts payable	83,831,127	68,184,641	15,646,486	1,652,453	3,000,921	20,864,102
Mortgages, notes, bonds payable in less than 1 year	22,180,624	7,936,975	14,243,649	111,616	20,657,855	37,610,164
Other current liabilities	1,413,039,199	192,312,633	1,220,726,567	1,843,834	81,037,785	72,362,521
Nonrecourse loans	32,545,540	* 836,350	31,709,191	129,626	2,715,676	460,965,089
Mortgages, notes, bonds payable in 1 year or more	134,377,749	16,261,991	118,115,758	701,366	16,508,353	732,550,042
Other liabilities	405,078,929	33,665,781	371,413,147	3,502,599	21,212,083	164,180,195
Partners capital accounts	5,373,993,560	81,257,995	5,292,735,565	9,381,401	857,312,005	821,772,046

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing—continued					
	Real estate					
	Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities
	(90)	(91)	(92)	(93)	(94)	(95)
ALL PARTNERSHIPS						
Number of partnerships [1]	1,514,978	452,419	592,120	16,949	98,693	354,797
Number of partners	7,221,278	2,435,108	2,599,932	82,084	509,245	1,594,909
Partnerships reporting balance sheet data:						
Number of partnerships	1,219,146	348,130	521,937	12,097	68,658	268,325
Number of partners	6,298,449	2,122,674	2,364,781	72,379	382,785	1,355,829
Total assets	4,464,292,270	1,104,834,765	2,120,144,048	45,017,093	171,154,502	1,023,141,861
Cash	168,166,767	47,791,537	78,035,521	1,155,472	6,598,754	34,585,484
Trade notes and accounts receivable	38,648,547	5,044,832	19,879,107	325,048	1,286,462	12,113,098
Less: Allowance for bad debts	1,483,287	243,765	685,224	7,763	57,218	489,318
Inventories	36,488,151	1,061,859	1,432,960	3,181	559,765	33,430,386
U.S. Government obligations	1,576,830	* 261,415	1,106,339	0	0	* 209,076
Tax-exempt securities	4,496,726	1,240,409	2,430,596	0	* 279,011	* 546,710
Other current assets	198,464,318	40,366,211	75,167,244	1,425,605	7,166,849	74,338,408
Mortgage and real estate loans	37,879,180	5,905,474	10,489,329	0	2,970,575	18,513,802
Other investments	740,124,200	120,659,169	207,520,719	3,762,105	25,040,345	383,141,862
Depreciable assets	2,902,961,818	934,075,517	1,609,159,124	36,070,409	76,244,242	247,412,525
Less: Accumulated depreciation	746,401,059	271,710,536	400,862,130	8,653,925	24,633,735	40,540,733
Depletable assets	3,491,986	* 14,579	3,265,701	0	* 151,128	* 60,578
Less: Accumulated depletion	408,482	* 8,207	272,794	0	* 76,139	* 51,342
Land	757,972,893	162,160,582	380,789,576	8,904,922	61,033,199	145,084,614
Intangible assets	112,710,336	23,035,907	69,550,120	1,699,881	3,543,728	14,880,700
Less: Accumulated amortization	49,385,462	9,728,771	31,725,016	749,542	1,546,633	5,635,500
Other assets	258,988,808	44,908,553	94,862,875	1,081,701	12,594,169	105,541,511
Total liabilities and capital	4,464,292,270	1,104,834,765	2,120,144,048	45,017,093	171,154,502	1,023,141,861
Accounts payable	36,349,524	6,783,882	15,473,884	134,040	760,113	13,197,605
Mortgages, notes, bonds payable in less than 1 year	96,215,103	15,692,231	46,936,569	839,363	3,519,506	29,227,434
Other current liabilities	170,546,252	43,453,688	64,860,576	1,583,845	3,533,033	57,115,111
Nonrecourse loans	1,025,280,541	383,786,840	511,009,492	4,048,969	18,595,727	107,839,514
Mortgages, notes, bonds payable in 1 year or more	1,496,008,721	363,511,354	813,331,177	20,835,845	51,433,430	246,896,915
Other liabilities	376,681,236	93,679,857	131,933,638	3,011,004	13,224,060	134,832,678
Partners capital accounts	1,263,210,893	197,926,914	536,598,712	14,564,028	80,088,634	434,032,604
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	745,361	170,721	385,972	7,145	60,871	120,652
Number of partners	3,713,631	934,297	1,803,933	53,248	301,381	620,771
Partnerships reporting balance sheet data:						
Number of partnerships	622,798	139,365	340,962	7,033	42,384	93,054
Number of partners	3,296,812	867,709	1,625,301	53,025	215,572	535,205
Total assets	2,243,717,574	386,706,929	1,290,940,098	29,131,076	93,569,653	443,369,819
Cash	114,736,320	31,254,860	56,721,359	930,150	4,681,149	21,148,801
Trade notes and accounts receivable	27,568,655	3,200,589	14,857,918	239,230	532,853	8,738,066
Less: Allowance for bad debts	910,440	110,082	417,928	* 974	32,352	349,103
Inventories	11,292,955	790,565	189,387	1,819	* 244,119	10,067,065
U.S. Government obligations	1,398,039	* 186,395	1,002,568	0	0	* 209,076
Tax-exempt securities	4,151,453	* 1,175,118	2,201,766	0	* 227,877	* 546,692
Other current assets	99,389,496	18,037,753	47,953,743	617,268	3,799,349	28,981,383
Mortgage and real estate loans	27,821,465	3,643,309	6,897,370	0	2,178,964	15,101,822
Other investments	385,904,287	36,849,500	136,055,455	2,300,974	13,757,254	196,941,105
Depreciable assets	1,495,189,589	333,977,077	998,859,259	24,158,072	41,788,161	96,407,019
Less: Accumulated depreciation	464,010,853	139,567,550	284,497,624	6,808,276	16,351,130	16,786,272
Depletable assets	2,514,830	* 9,758	* 2,320,618	0	* 124,523	* 59,931
Less: Accumulated depletion	206,763	* 7,856	* 73,291	0	* 74,921	* 50,695
Land	383,672,701	69,338,755	229,033,542	6,389,608	36,628,412	42,282,384
Intangible assets	59,413,744	8,154,618	44,311,274	928,425	1,470,710	4,548,717
Less: Accumulated amortization	28,380,241	3,941,642	21,031,232	594,227	817,700	1,995,439
Other assets	124,172,338	23,715,763	56,555,912	969,009	5,412,386	37,519,268
Total liabilities and capital	2,243,717,574	386,706,929	1,290,940,098	29,131,076	93,569,653	443,369,819
Accounts payable	19,454,362	2,311,448	8,436,334	92,215	210,824	8,403,540
Mortgages, notes, bonds payable in less than 1 year	36,323,269	5,101,910	25,377,122	124,404	2,187,971	3,531,862
Other current liabilities	68,961,121	14,168,175	34,570,676	639,911	1,825,571	17,756,788
Nonrecourse loans	458,261,764	138,357,530	273,164,345	2,722,218	9,424,140	34,593,531
Mortgages, notes, bonds payable in 1 year or more	718,028,519	125,950,161	470,701,573	11,694,550	24,047,368	85,634,867
Other liabilities	158,841,801	35,974,232	68,838,851	1,954,253	5,125,674	46,948,790
Partners capital accounts	783,846,740	64,843,473	409,851,195	11,903,525	50,748,105	246,500,441

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing—continued		Professional, scientific, and technical services				
	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)	Total	Legal services	Accounting, tax preparation, bookkeeping and payroll services	Architectural, engineering and related services	Specialized design services
	(96)	(97)	(98)	(99)	(100)	(101)	(102)
ALL PARTNERSHIPS							
Number of partnerships [1]	36,707	5,750	227,966	30,113	21,362	21,872	14,130
Number of partners	144,695	15,843	753,404	155,516	81,250	57,273	36,546
Partnerships reporting balance sheet data:							
Number of partnerships	21,187	5,160	134,032	22,506	15,472	15,544	2,945
Number of partners	110,750	14,664	524,086	139,965	65,565	42,783	9,435
Total assets	103,671,771	17,899,075	186,053,486	38,713,585	17,347,650	11,568,266	1,554,938
Cash	4,036,568	386,047	42,183,132	15,934,172	5,650,382	1,444,150	163,314
Trade notes and accounts receivable	8,633,096	1,415,541	29,113,134	3,714,878	3,315,116	3,083,877	272,082
Less: Allowance for bad debts	100,560	* 9,766	845,333	69,666	326,167	45,716	* 4,893
Inventories	1,846,139	* 36	1,825,835	0	* 4,987	* 37,533	55,243
U.S. Government obligations	0	0	* 168,829	158,795	0	0	0
Tax-exempt securities	0	0	* 3,995	4	0	0	0
Other current assets	7,753,933	443,728	25,479,106	6,626,966	1,673,351	995,366	97,900
Mortgage and real estate loans	* 322,264	0	* 33,277	* 4,832	0	* 28,420	0
Other investments	14,875,747	1,735,510	23,144,973	1,137,681	570,157	1,342,562	* 24,191
Depreciable assets	104,123,746	1,916,373	54,544,071	22,759,443	6,003,585	4,052,468	312,215
Less: Accumulated depreciation	51,244,655	754,593	32,546,645	15,195,238	4,244,478	2,878,565	166,270
Depletable assets	* 848,699	* 399,213	* 25,573	0	* 14,281	10,980	0
Less: Accumulated depletion	* 378,732	* 120,796	* 8,663	0	* 3,361	5,210	0
Land	1,330,631	* 85,235	1,111,426	44,255	28,872	* 38,398	* 4,306
Intangible assets	2,038,709	10,050,487	28,195,263	1,101,918	1,499,790	3,346,716	778,556
Less: Accumulated amortization	389,400	792,544	7,114,861	295,760	416,562	624,423	* 60,198
Other assets	9,975,585	3,144,604	20,740,375	2,791,303	3,577,696	741,711	78,491
Total liabilities and capital	103,671,771	17,899,075	186,053,486	38,713,585	17,347,650	11,568,266	1,554,938
Accounts payable	2,169,958	200,985	8,854,422	715,831	302,762	1,670,224	71,128
Mortgages, notes, bonds payable in less than 1 year	3,115,646	* 1,932	6,033,804	1,882,730	532,860	438,249	* 41,806
Other current liabilities	6,424,940	713,423	36,427,080	9,350,872	3,436,169	1,600,409	182,624
Nonrecourse loans	11,453,936	* 157,640	2,254,714	327,633	* 572,626	* 74,348	0
Mortgages, notes, bonds payable in 1 year or more	32,934,785	* 1,144,532	22,994,571	2,538,296	2,351,821	855,275	* 260,789
Other liabilities	20,493,651	34,730	17,906,033	2,826,356	2,440,290	1,902	* 562,784
Partners capital accounts	27,078,856	15,645,833	91,582,863	21,071,868	7,711,122	6,927,860	435,808
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	15,702	979	126,702	24,970	16,032	9,013	4,425
Number of partners	65,733	3,748	450,091	141,627	63,382	26,305	9,195
Partnerships reporting balance sheet data:							
Number of partnerships	9,658	393	84,748	19,998	11,152	5,250	2,786
Number of partners	53,266	2,576	348,148	131,346	53,254	18,245	5,918
Total assets	51,910,798	14,675,787	142,052,151	36,612,609	15,886,917	9,100,583	700,502
Cash	1,962,251	281,512	36,893,792	15,617,823	5,358,855	1,237,227	148,083
Trade notes and accounts receivable	4,163,105	1,396,927	25,227,223	3,541,989	3,155,465	2,612,064	230,454
Less: Allowance for bad debts	61,454	* 752	698,977	61,389	325,311	38,844	* 3,718
Inventories	855,478	* 36	1,185,598	0	* 4,264	* 26,627	46,854
U.S. Government obligations	0	0	* 168,829	158,795	0	0	0
Tax-exempt securities	0	0	* 3,995	4	0	0	0
Other current assets	4,532,968	376,475	20,570,026	5,656,827	1,590,310	761,246	18,800
Mortgage and real estate loans	* 322,264	0	* 33,277	* 4,832	0	* 28,420	0
Other investments	7,224,321	* 1,409,444	16,485,418	986,691	566,157	566,465	* 24,191
Depreciable assets	52,951,993	1,425,811	41,472,777	22,114,224	5,454,573	3,279,602	285,678
Less: Accumulated depreciation	27,965,594	631,085	27,659,234	14,735,173	3,832,243	2,285,460	158,718
Depletable assets	378,189	* 399,213	* 25,573	0	* 14,281	10,980	0
Less: Accumulated depletion	76,473	* 120,796	* 8,663	0	* 3,361	5,210	0
Land	1,111,057	* 65,348	536,553	44,255	25,756	* 1,830	* 4,021
Intangible assets	268,478	7,684,990	19,242,549	1,054,710	1,336,932	2,984,234	* 31,774
Less: Accumulated amortization	98,550	* 486,338	5,178,561	289,535	385,868	590,347	* 2,580
Other assets	6,342,765	2,875,002	13,751,976	2,518,556	2,927,107	511,749	* 75,663
Total liabilities and capital	51,910,798	14,675,787	142,052,151	36,612,609	15,886,917	9,100,583	700,502
Accounts payable	1,223,989	185,752	6,791,119	597,452	254,501	1,302,275	63,892
Mortgages, notes, bonds payable in less than 1 year	1,284,963	* 1,932	3,103,249	1,237,129	427,301	221,995	* 27,551
Other current liabilities	2,805,518	595,882	28,890,032	8,540,363	2,910,311	1,168,679	132,425
Nonrecourse loans	2,703,325	0	1,880,192	327,633	* 572,410	* 63,307	0
Mortgages, notes, bonds payable in 1 year or more	14,304,274	* 217,249	13,642,445	2,338,442	2,199,394	611,001	* 72,822
Other liabilities	5,345,379	* -6,985	9,837,222	2,389,821	2,258,737	-144,192	* 5,043
Partners capital accounts	24,243,349	13,681,957	77,907,892	21,181,769	7,264,262	5,877,519	398,770

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Professional, scientific, and technical services—continued					Management of companies (holding companies)
	Computer systems design and related services	Other professional, scientific, and technical services				
		Total	Management, scientific, and technical consulting services	Advertising and related services	Other miscellaneous professional, scientific and technical services	
	(103)	(104)	(105)	(106)	(107)	(108)
ALL PARTNERSHIPS						
Number of partnerships [1]	22,135	118,354	62,549	14,444	41,362	25,359
Number of partners	75,855	346,963	192,562	33,773	120,628	950,456
Partnerships reporting balance sheet data:						
Number of partnerships	10,894	66,672	38,411	4,086	24,175	18,370
Number of partners	51,551	214,787	122,746	13,030	79,011	905,150
Total assets	13,065,895	103,803,152	53,382,300	11,229,098	39,191,754	534,176,640
Cash	2,406,991	16,584,122	10,198,060	1,606,198	4,779,865	23,058,329
Trade notes and accounts receivable	2,282,092	16,445,088	5,562,993	3,314,083	7,568,012	9,024,541
Less: Allowance for bad debts	25,756	373,136	201,085	61,798	110,253	97,790
Inventories	281,947	1,446,126	493,715	84,509	867,902	935,909
U.S. Government obligations	* 1,702	* 8,332	* 8,332	0	0	* 51,302
Tax-exempt securities	0	3,991	0	3,961	30	* 850,966
Other current assets	1,586,454	14,499,069	6,939,213	1,577,392	5,982,464	52,894,746
Mortgage and real estate loans	0	* 24	0	0	* 24	524,217
Other investments	355,000	19,715,382	12,675,771	383,175	6,656,435	332,714,322
Depreciable assets	3,276,410	18,139,948	10,894,604	2,485,232	4,760,112	17,446,092
Less: Accumulated depreciation	1,476,954	8,585,140	4,214,600	1,529,166	2,841,375	5,427,958
Depletable assets	0	312	312	0	0	* 1,103,255
Less: Accumulated depletion	0	91	91	0	0	* 180,597
Land	* 20,747	974,847	771,899	* 65,198	137,750	2,141,453
Intangible assets	2,914,853	18,553,430	5,635,097	3,037,378	9,880,955	8,550,832
Less: Accumulated amortization	831,177	4,886,741	1,227,831	665,473	2,993,437	1,455,883
Other assets	2,273,585	11,277,588	5,845,909	928,409	4,503,271	92,042,904
Total liabilities and capital	13,065,895	103,803,152	53,382,300	11,229,098	39,191,754	534,176,640
Accounts payable	1,011,844	5,082,633	2,027,501	1,777,573	1,277,558	4,390,705
Mortgages, notes, bonds payable in less than 1 year	435,134	2,703,026	1,450,676	228,670	1,023,680	6,369,886
Other current liabilities	2,150,175	19,706,831	10,325,530	1,470,505	7,910,796	27,831,649
Nonrecourse loans	* 145,902	1,134,206	858,287	* 216,208	* 59,711	5,671,495
Mortgages, notes, bonds payable in 1 year or more	2,331,137	14,657,253	7,394,763	2,178,765	5,083,725	26,046,260
Other liabilities	1,208,230	10,866,471	5,998,432	1,248,667	3,619,372	51,223,355
Partners capital accounts	5,783,474	49,652,732	25,327,111	4,108,709	20,216,912	412,643,291
PARTNERSHIPS WITH NET INCOME						
Number of partnerships [1]	14,188	58,074	31,780	6,020	20,275	16,332
Number of partners	37,857	171,725	104,706	14,158	52,861	886,110
Partnerships reporting balance sheet data:						
Number of partnerships	7,246	38,316	20,722	2,773	14,820	10,156
Number of partners	22,654	116,731	69,645	7,637	39,449	868,220
Total assets	6,194,558	73,556,982	38,423,276	7,839,673	27,294,033	413,801,146
Cash	1,511,760	13,020,045	8,962,518	1,018,852	3,038,675	19,753,913
Trade notes and accounts receivable	1,522,652	14,164,599	4,484,360	2,796,865	6,883,373	5,385,511
Less: Allowance for bad debts	8,324	261,391	177,166	44,298	39,927	23,799
Inventories	83,444	1,024,410	287,128	48,708	688,575	723,494
U.S. Government obligations	* 1,702	* 8,332	* 8,332	0	0	36,083
Tax-exempt securities	0	3,991	0	3,961	30	* 313,093
Other current assets	1,110,378	11,432,465	5,527,826	1,252,278	4,652,361	46,134,091
Mortgage and real estate loans	0	* 24	0	0	* 24	* 444,721
Other investments	168,945	14,172,969	9,806,330	375,747	3,990,892	263,159,630
Depreciable assets	1,250,924	9,087,776	4,829,914	1,346,101	2,911,761	5,844,202
Less: Accumulated depreciation	877,618	5,770,022	2,887,448	984,836	1,897,739	2,299,750
Depletable assets	0	312	312	0	0	* 1,100,227
Less: Accumulated depletion	0	91	91	0	0	* 179,720
Land	* 2,378	458,313	375,222	* 9,055	74,036	1,150,271
Intangible assets	1,598,156	12,236,743	3,896,029	1,583,446	6,757,268	3,052,061
Less: Accumulated amortization	556,169	3,354,062	855,722	261,153	2,237,187	617,562
Other assets	386,332	7,332,569	4,165,733	694,947	2,471,889	69,824,680
Total liabilities and capital	6,194,558	73,556,982	38,423,276	7,839,673	27,294,033	413,801,146
Accounts payable	660,638	3,912,363	1,724,753	1,464,088	723,522	3,533,824
Mortgages, notes, bonds payable in less than 1 year	119,877	1,069,397	493,765	157,420	418,212	5,487,238
Other current liabilities	1,165,533	14,972,721	7,871,553	1,246,712	5,854,455	22,866,180
Nonrecourse loans	* 29,798	887,044	856,223	29,710	* 1,111	* 968,855
Mortgages, notes, bonds payable in 1 year or more	232,093	8,188,693	3,543,198	1,320,206	3,325,289	14,400,437
Other liabilities	669,468	4,658,345	2,598,820	490,633	1,568,892	34,093,395
Partners capital accounts	3,317,152	39,868,420	21,334,965	3,130,902	15,402,553	332,451,217

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance		
	Total	Administrative and support services	Waste management and remediation services		Total	Offices of physicians and dentists	Offices of other health practitioners
	(109)	(110)	(111)	(112)	(113)	(114)	(115)
ALL PARTNERSHIPS							
Number of partnerships [1]	81,773	77,960	3,814	12,953	73,226	23,036	13,767
Number of partners	190,540	180,000	10,541	30,930	339,600	93,591	35,202
Partnerships reporting balance sheet data:							
Number of partnerships	42,014	38,708	3,306	5,995	57,323	19,809	10,262
Number of partners	106,445	96,954	9,491	16,071	298,808	86,524	26,779
Total assets	65,113,208	56,976,715	8,136,493	3,287,151	132,602,510	11,642,639	3,167,193
Cash	4,934,593	4,532,126	402,467	401,969	11,525,660	2,748,402	799,582
Trade notes and accounts receivable	10,707,348	9,706,333	1,001,014	317,643	24,284,204	2,076,000	325,822
Less: Allowance for bad debts	109,055	84,816	24,239	18,985	8,182,113	470,643	* 49,971
Inventories	530,383	412,668	117,715	12,843	601,319	67,230	67,175
U.S. Government obligations	0	0	0	0	* 25,311	500	0
Tax-exempt securities	0	0	0	0	* 1,225	* 225	0
Other current assets	6,133,125	5,746,545	386,580	181,146	8,947,977	842,828	375,669
Mortgage and real estate loans	* 366,735	* 366,735	0	0	* 1,328	0	* 864
Other investments	10,434,935	9,912,070	522,865	* 998,585	7,220,609	815,503	* 166,877
Depreciable assets	17,149,070	11,669,160	5,479,911	528,019	92,808,171	9,221,535	1,539,534
Less: Accumulated depreciation	9,094,834	6,164,698	2,930,137	250,184	38,574,780	6,299,354	788,538
Depletable assets	* 354,561	* 12,746	* 341,816	* 43	0	0	0
Less: Accumulated depletion	* 101,051	* 2,892	* 98,159	* 43	0	0	0
Land	574,118	445,946	128,172	* 41,416	5,670,160	66,594	* 25,915
Intangible assets	15,621,352	13,808,041	1,813,312	1,033,666	18,796,514	2,578,001	425,465
Less: Accumulated amortization	2,290,051	2,106,609	183,442	138,048	2,815,386	564,869	119,115
Other assets	9,901,979	8,723,361	1,178,619	179,081	12,292,311	560,687	397,914
Total liabilities and capital	65,113,208	56,976,715	8,136,493	3,287,151	132,602,510	11,642,639	3,167,193
Accounts payable	3,226,146	2,773,530	452,616	94,141	5,959,426	299,206	100,534
Mortgages, notes, bonds payable in less than 1 year	1,487,367	1,314,958	172,409	69,030	5,694,206	862,438	248,361
Other current liabilities	8,710,434	8,097,181	613,253	593,964	14,228,551	2,546,599	377,567
Nonrecourse loans	808,973	585,624	* 223,349	* 3,727	9,136,880	128,730	* 77,525
Mortgages, notes, bonds payable in 1 year or more	10,294,067	8,138,735	2,155,332	210,768	38,471,686	3,163,663	955,770
Other liabilities	11,873,104	11,541,607	331,497	374,528	16,699,930	3,928,605	214,510
Partners capital accounts	28,713,117	24,625,080	4,188,037	1,940,992	42,411,831	713,396	1,192,925
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	48,667	45,429	3,238	6,161	51,283	19,008	8,725
Number of partners	113,845	105,427	8,418	14,145	249,943	79,885	20,959
Partnerships reporting balance sheet data:							
Number of partnerships	26,257	23,527	2,731	2,640	42,680	17,039	7,609
Number of partners	65,987	58,619	7,367	6,596	231,289	75,808	18,726
Total assets	44,176,441	40,091,315	4,085,126	2,291,586	85,055,081	9,734,711	2,181,758
Cash	3,617,534	3,363,008	254,527	309,122	9,560,361	2,151,968	780,981
Trade notes and accounts receivable	8,364,377	7,733,753	630,624	190,048	18,279,033	1,662,175	253,486
Less: Allowance for bad debts	59,568	49,156	10,412	* 11,600	5,797,693	257,149	* 26,868
Inventories	358,265	277,215	81,050	* 5,678	473,650	61,039	46,439
U.S. Government obligations	0	0	0	0	* 16,087	0	0
Tax-exempt securities	0	0	0	0	* 1,225	* 225	0
Other current assets	4,641,252	4,466,091	175,162	136,020	6,299,531	724,994	162,847
Mortgage and real estate loans	* 89,999	* 89,999	0	0	* 1,328	0	* 864
Other investments	8,632,498	8,424,778	* 207,720	* 999,614	4,834,683	743,997	* 188,513
Depreciable assets	10,107,741	6,958,982	3,148,759	268,071	58,132,893	7,884,205	835,712
Less: Accumulated depreciation	6,275,218	4,424,540	1,850,678	127,566	30,113,253	5,553,274	603,874
Depletable assets	* 52,119	* 12,746	* 39,373	0	0	0	0
Less: Accumulated depletion	* 3,421	* 2,892	* 529	0	0	0	0
Land	405,345	341,310	64,035	* 31,193	2,252,126	59,690	* 19,044
Intangible assets	9,394,271	8,906,890	487,380	540,597	13,500,986	2,215,366	276,355
Less: Accumulated amortization	1,539,708	1,478,745	60,963	118,916	1,754,344	420,530	92,347
Other assets	6,390,955	5,471,876	919,079	69,323	9,368,467	462,005	340,606
Total liabilities and capital	44,176,441	40,091,315	4,085,126	2,291,586	85,055,081	9,734,711	2,181,758
Accounts payable	1,776,390	1,547,628	228,762	30,773	3,973,188	210,210	60,676
Mortgages, notes, bonds payable in less than 1 year	805,233	754,626	50,607	* 21,655	3,890,993	675,624	162,006
Other current liabilities	5,658,497	5,385,919	272,577	343,886	9,317,560	2,151,896	166,086
Nonrecourse loans	* 285,038	* 61,689	* 223,349	* 3,727	3,663,028	128,357	62,747
Mortgages, notes, bonds payable in 1 year or more	5,226,770	4,495,874	730,896	* 97,360	16,582,899	2,348,494	304,866
Other liabilities	7,753,084	7,611,477	141,607	313,117	8,295,597	3,333,435	* 164
Partners capital accounts	22,671,429	20,234,102	2,437,328	1,481,069	39,331,817	886,695	1,425,213

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Health care and social assistance—continued						
	Outpatient care centers	Medical and diagnostic laboratories	Home health care services	Other ambulatory health care services	Hospitals	Nursing and residential care facilities	Social assistance
	(116)	(117)	(118)	(119)	(120)	(121)	(122)
ALL PARTNERSHIPS							
Number of partnerships [1]	7,207	5,896	3,757	587	1,261	9,164	8,550
Number of partners	66,617	44,123	9,704	2,743	20,547	48,606	18,467
Partnerships reporting balance sheet data:							
Number of partnerships	6,948	4,811	2,641	206	1,040	7,818	3,789
Number of partners	64,628	41,276	7,471	1,969	17,482	43,924	8,755
Total assets	19,281,583	7,629,623	2,010,770	445,026	39,507,682	47,845,155	1,072,839
Cash	2,372,765	960,161	253,657	48,906	1,739,903	2,425,025	177,260
Trade notes and accounts receivable	4,151,755	1,293,661	529,770	* 252,493	11,019,670	4,518,485	* 116,547
Less: Allowance for bad debts	1,251,543	451,460	26,814	* 86,560	5,466,740	376,973	* 1,410
Inventories	213,071	36,722	* 14,858	* 12,352	159,444	29,654	* 814
U.S. Government obligations	0	* 9,490	0	0	6,650	* 8,672	0
Tax-exempt securities	0	0	0	0	0	0	* 1,000
Other current assets	1,101,112	999,116	121,945	* 18,963	2,735,089	2,733,191	* 20,064
Mortgage and real estate loans	* 374	0	0	0	0	* 90	0
Other investments	815,828	828,142	* 339,297	874	2,347,536	1,906,714	-162
Depreciable assets	11,583,295	7,257,150	415,144	255,014	26,339,771	35,390,775	805,952
Less: Accumulated depreciation	5,859,466	4,679,960	273,487	176,345	11,182,244	9,045,414	269,971
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	124,823	* 68,583	* 7,019	76	1,229,351	4,110,899	* 36,899
Intangible assets	5,273,519	1,289,992	599,564	* 81,787	4,406,152	3,986,677	155,355
Less: Accumulated amortization	459,549	297,475	55,280	* 3,608	351,654	930,611	33,226
Other assets	1,215,598	315,499	85,096	* 41,075	6,524,754	3,087,971	63,718
Total liabilities and capital	19,281,583	7,629,623	2,010,770	445,026	39,507,682	47,845,155	1,072,839
Accounts payable	1,214,580	189,211	80,842	* 22,534	1,616,329	2,404,840	* 31,351
Mortgages, notes, bonds payable in less than 1 year	929,679	359,323	106,227	* 116,734	531,613	2,476,226	* 63,605
Other current liabilities	1,974,775	672,085	261,688	* 69,195	3,251,068	4,973,772	101,804
Nonrecourse loans	* 123,495	* 20,347	* 14,185	5,820	417,703	8,349,074	0
Mortgages, notes, bonds payable in 1 year or more	4,125,750	2,520,211	234,467	* 34,882	7,661,628	19,269,555	505,759
Other liabilities	2,256,358	251,154	105,943	* 10,399	3,513,763	6,250,987	* 168,211
Partners capital accounts	8,656,946	3,617,293	1,207,419	185,462	22,515,578	4,120,702	202,110
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	5,199	4,059	1,823	* 351	606	4,179	7,335
Number of partners	54,782	39,998	5,719	* 1,613	11,452	19,773	15,763
Partnerships reporting balance sheet data:							
Number of partnerships	4,999	3,754	1,584	[d]	[d]	4,155	2,775
Number of partners	53,765	38,710	5,241	[d]	[d]	19,713	6,644
Total assets	15,657,568	5,692,803	1,833,369	* 338,396	30,068,550	18,895,118	652,809
Cash	2,171,995	877,052	238,017	* 37,552	1,604,406	1,538,384	160,006
Trade notes and accounts receivable	3,522,862	1,091,957	504,621	* 188,749	7,963,449	2,998,766	* 92,968
Less: Allowance for bad debts	1,062,014	382,739	26,519	* 49,742	3,778,429	212,823	* 1,410
Inventories	164,778	36,280	* 13,084	* 6,446	124,581	20,187	* 814
U.S. Government obligations	0	* 9,490	0	0	0	6,598	0
Tax-exempt securities	0	0	0	0	0	0	* 1,000
Other current assets	970,610	825,852	84,163	* 17,141	1,669,448	1,824,621	* 19,854
Mortgage and real estate loans	* 374	0	0	0	0	* 90	0
Other investments	729,025	735,453	* 333,923	0	975,614	1,128,321	-162
Depreciable assets	8,858,227	5,916,443	396,350	* 110,948	20,558,540	13,169,223	403,244
Less: Accumulated depreciation	4,809,521	4,194,876	258,855	* 51,164	9,152,556	5,284,031	205,103
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	124,823	* 29,155	* 7,019	0	904,803	1,070,693	* 36,899
Intangible assets	4,360,994	733,739	488,213	* 80,630	3,642,158	1,597,461	106,070
Less: Accumulated amortization	425,710	223,741	31,629	* 2,451	243,016	290,425	24,495
Other assets	1,051,124	238,736	84,981	* 286	5,799,552	1,328,053	63,124
Total liabilities and capital	15,657,568	5,692,803	1,833,369	* 338,396	30,068,550	18,895,118	652,809
Accounts payable	861,632	146,019	71,527	* 12,991	1,205,919	1,373,079	* 31,136
Mortgages, notes, bonds payable in less than 1 year	590,824	308,597	96,215	* 116,734	301,947	1,615,783	* 23,263
Other current liabilities	1,425,687	509,415	244,599	* 47,606	1,830,224	2,880,660	61,387
Nonrecourse loans	* 123,495	* 20,347	* 14,185	5,820	* 343,412	2,964,664	0
Mortgages, notes, bonds payable in 1 year or more	2,261,459	1,490,133	190,442	* 23,502	3,779,824	6,005,720	* 178,457
Other liabilities	604,715	185,600	105,943	* 741	1,599,612	2,327,549	* 137,839
Partners capital accounts	9,789,755	3,032,693	1,110,458	* 131,001	21,007,613	1,727,662	220,727

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Arts, entertainment, and recreation				Accommodation and food services		
	Total	Performing arts, spectator sports and related industries	Museums, historical sites, and similar institutions	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places
	(123)	(124)	(125)	(126)	(127)	(128)	(129)
ALL PARTNERSHIPS							
Number of partnerships [1]	61,534	42,654	* 278	18,602	115,676	29,686	85,990
Number of partners	401,445	228,826	* 694	171,925	454,842	144,413	310,430
Partnerships reporting balance sheet data:							
Number of partnerships	43,343	28,647	* 278	14,417	87,408	24,400	63,007
Number of partners	273,877	142,463	* 694	130,720	357,231	107,695	249,536
Total assets	95,092,518	45,454,408	* 208,973	49,429,137	225,723,194	183,808,308	41,914,886
Cash	7,363,008	4,486,263	* 9,326	2,867,418	11,804,285	8,254,461	3,549,823
Trade notes and accounts receivable	4,796,033	3,651,958	* 3,888	1,140,187	4,933,294	2,692,922	2,240,373
Less: Allowance for bad debts	137,802	83,827	0	53,976	177,136	163,295	13,841
Inventories	1,268,033	346,586	* 6,137	915,309	2,386,209	1,074,635	1,311,574
U.S. Government obligations	* 13,325	* 13,325	0	0	* 6,761	* 708	* 6,054
Tax-exempt securities	* 25,944	0	0	* 25,944	* 27,772	* 27,772	0
Other current assets	7,531,055	4,019,931	* 36,481	3,474,644	8,348,681	5,798,145	2,550,535
Mortgage and real estate loans	* 34,624	2	0	* 34,622	* 98,830	* 96,463	* 2,367
Other investments	13,886,172	7,681,177	0	6,204,995	7,016,903	5,045,595	1,971,308
Depreciable assets	59,245,625	13,935,704	* 146,153	45,163,768	207,308,327	169,282,510	38,025,817
Less: Accumulated depreciation	26,508,146	5,638,133	* 19,350	20,850,664	67,899,941	49,275,181	18,624,760
Depletable assets	0	0	0	0	* 45,956	* 31,829	* 14,128
Less: Accumulated depletion	0	0	0	0	* 38,937	* 24,809	* 14,128
Land	6,662,717	753,930	* 14,945	5,893,842	26,146,963	24,458,621	1,688,342
Intangible assets	16,526,392	13,818,368	* 14,942	2,693,081	18,433,136	8,842,920	9,590,215
Less: Accumulated amortization	6,414,446	5,795,440	* 4,516	614,490	5,464,627	2,897,081	2,567,546
Other assets	10,799,985	8,264,564	* 966	2,534,455	12,746,716	10,562,092	2,184,624
Total liabilities and capital	95,092,518	45,454,408	* 208,973	49,429,137	225,723,194	183,808,308	41,914,886
Accounts payable	3,581,144	2,311,798	* 60,219	1,209,126	6,183,484	3,196,052	2,987,432
Mortgages, notes, bonds payable in less than 1 year	6,153,344	2,055,345	* 15,832	4,082,167	19,842,450	18,103,899	1,738,551
Other current liabilities	15,011,530	8,979,443	* 37,315	5,994,772	18,852,526	12,484,712	6,367,814
Nonrecourse loans	5,509,007	2,899,297	0	2,609,709	31,985,041	30,919,160	1,065,881
Mortgages, notes, bonds payable in 1 year or more	35,523,754	13,015,420	* 118,026	22,390,308	107,177,784	92,348,136	14,829,648
Other liabilities	18,748,728	11,696,744	* 8,342	7,043,641	21,149,039	17,859,718	3,289,321
Partners capital accounts	10,565,010	4,496,359	* -30,761	6,099,413	20,532,869	8,896,631	11,636,238
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	19,251	12,470	* 271	6,510	48,622	11,134	37,488
Number of partners	75,364	51,520	* 543	23,301	176,511	44,722	131,789
Partnerships reporting balance sheet data:							
Number of partnerships	15,030	9,773	* 271	4,985	40,814	9,180	31,633
Number of partners	66,555	46,037	* 543	19,975	158,054	40,550	117,504
Total assets	41,923,006	20,707,955	* 59,029	21,156,022	81,860,572	58,281,255	23,579,317
Cash	4,475,725	2,866,185	* 6,560	1,602,980	6,274,126	3,597,937	2,676,189
Trade notes and accounts receivable	2,360,190	1,757,509	* 3,383	599,298	2,933,264	907,749	2,025,515
Less: Allowance for bad debts	86,659	55,415	0	31,244	44,141	39,548	4,593
Inventories	521,941	292,446	* 1,832	227,662	1,135,669	420,969	714,700
U.S. Government obligations	* 13,295	* 13,295	0	0	* 6,142	* 708	* 5,435
Tax-exempt securities	* 25,526	0	0	* 25,526	* 11,162	* 11,162	0
Other current assets	3,713,216	1,894,425	* 16,262	1,802,530	3,851,113	2,176,355	1,674,758
Mortgage and real estate loans	* 34,624	2	0	* 34,622	* 12,322	* 9,955	* 2,367
Other investments	7,199,527	4,528,706	0	2,670,821	2,471,842	1,911,519	560,323
Depreciable assets	30,427,445	6,742,563	* 38,343	23,646,538	72,470,740	52,506,306	19,964,434
Less: Accumulated depreciation	16,240,920	3,606,345	* 13,509	12,621,066	29,710,593	19,327,801	10,382,792
Depletable assets	0	0	0	0	* 39,973	* 25,845	* 14,128
Less: Accumulated depletion	0	0	0	0	* 37,151	* 23,023	* 14,128
Land	1,610,295	247,038	0	1,363,257	7,941,209	6,975,789	965,420
Intangible assets	6,711,969	5,589,232	* 10,200	1,112,537	8,628,073	3,156,634	5,471,439
Less: Accumulated amortization	2,593,487	2,266,074	* 4,042	323,370	2,497,686	893,932	1,603,755
Other assets	3,750,320	2,704,387	0	1,045,932	8,374,507	6,864,632	1,509,875
Total liabilities and capital	41,923,006	20,707,955	* 59,029	21,156,022	81,860,572	58,281,255	23,579,317
Accounts payable	1,480,587	925,334	* 56,061	499,191	2,537,824	733,951	1,803,873
Mortgages, notes, bonds payable in less than 1 year	947,183	547,652	* 43	399,488	12,746,615	11,938,970	807,645
Other current liabilities	6,932,681	4,293,060	* 34,436	2,605,186	7,115,569	4,120,926	2,994,643
Nonrecourse loans	1,346,712	* 1,089,349	0	* 257,363	8,625,637	8,304,763	320,874
Mortgages, notes, bonds payable in 1 year or more	14,580,767	4,946,588	* 109	9,634,071	35,853,297	28,975,385	6,877,913
Other liabilities	4,962,153	3,562,617	* 8,342	1,391,194	5,556,714	4,751,786	804,928
Partners capital accounts	11,672,922	5,343,355	* -39,962	6,369,529	9,424,916	-544,525	9,969,441

Footnotes at end of table.

Partnership Returns, 2010

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Table 3. All Partnerships: Balance Sheets by Profit Status and Selected Industrial Group, Tax Year 2010—Continued

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

Item	Other services						Nature of business not allocable
	Total	Repair and maintenance			Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
		Total	Automotive repair and maintenance	Other repair and maintenance			
	(130)	(131)	(132)	(133)	(134)	(135)	(136)
ALL PARTNERSHIPS							
Number of partnerships [1]	87,103	37,529	28,306	9,223	47,190	* 2,384	* 4,762
Number of partners	195,481	84,750	64,679	20,070	105,963	* 4,768	* 11,915
Partnerships reporting balance sheet data:							
Number of partnerships	50,149	25,700	22,367	3,333	24,435	* 14	* 2,377
Number of partners	121,054	61,079	52,802	8,277	59,948	* 27	* 7,125
Total assets	21,836,578	8,618,301	6,364,409	2,253,891	12,575,815	* 642,462	* 10,693
Cash	1,434,383	590,758	340,848	249,910	841,637	* 1,989	* 618
Trade notes and accounts receivable	1,078,080	638,199	172,129	466,070	439,875	* 5	0
Less: Allowance for bad debts	15,362	9,693	* 781	* 8,912	5,669	0	0
Inventories	769,185	543,835	218,654	325,180	225,350	0	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	955,554	321,488	185,706	135,783	634,065	0	0
Mortgage and real estate loans	* 476	* 476	* 476	0	0	0	0
Other investments	804,460	12,706	* 9,680	* 3,026	156,603	* 635,151	0
Depreciable assets	14,965,431	8,023,736	6,714,515	1,309,220	6,941,696	0	0
Less: Accumulated depreciation	6,887,705	4,074,672	3,567,886	506,787	2,813,032	0	0
Depletable assets	* 14,804	* 14,804	* 14,804	0	0	0	0
Less: Accumulated depletion	* 14,279	* 14,279	* 14,279	0	0	0	0
Land	2,399,759	1,237,253	1,218,603	* 18,650	1,162,506	0	0
Intangible assets	4,786,127	1,531,822	1,401,707	130,115	3,236,056	* 18,248	* 11,853
Less: Accumulated amortization	1,296,310	649,899	608,101	41,798	633,480	* 12,932	* 1,778
Other assets	2,841,974	451,766	278,333	173,433	2,390,208	0	0
Total liabilities and capital	21,836,578	8,618,301	6,364,409	2,253,891	12,575,815	* 642,462	* 10,693
Accounts payable	777,934	505,252	315,795	189,458	272,682	0	0
Mortgages, notes, bonds payable in less than 1 year	822,524	638,457	263,084	375,373	184,067	0	0
Other current liabilities	1,885,501	546,018	263,448	282,570	1,337,635	* 1,848	0
Nonrecourse loans	1,710,737	* 42,732	* 27,747	* 14,985	1,195,948	* 472,057	0
Mortgages, notes, bonds payable in 1 year or more	9,999,374	4,886,654	4,467,331	419,323	5,112,720	0	0
Other liabilities	3,025,601	708,479	529,508	178,971	2,218,837	* 98,285	0
Partners capital accounts	3,614,907	1,290,708	497,496	793,212	2,253,927	* 70,272	* 10,693
PARTNERSHIPS WITH NET INCOME							
Number of partnerships [1]	35,717	20,393	13,265	7,128	15,317	* 7	* 14
Number of partners	78,872	45,281	30,476	14,805	33,578	* 14	* 48
Partnerships reporting balance sheet data:							
Number of partnerships	20,263	11,985	9,612	2,373	8,271	* 7	0
Number of partners	47,460	28,465	23,171	5,294	18,981	* 14	0
Total assets	10,395,342	4,398,824	3,212,889	1,185,935	5,995,151	* 1,367	0
Cash	905,367	470,974	283,267	187,707	433,026	* 1,367	0
Trade notes and accounts receivable	706,626	486,353	146,350	340,003	220,273	0	0
Less: Allowance for bad debts	10,124	* 6,353	* 663	5,690	* 3,771	0	0
Inventories	449,402	300,097	124,234	175,863	149,305	0	0
U.S. Government obligations	0	0	0	0	0	0	0
Tax-exempt securities	0	0	0	0	0	0	0
Other current assets	465,579	235,821	142,742	93,080	229,758	0	0
Mortgage and real estate loans	* 476	* 476	* 476	0	0	0	0
Other investments	-7,861	12,706	* 9,680	* 3,026	-20,567	0	0
Depreciable assets	6,898,434	3,663,797	3,174,819	488,978	3,234,637	0	0
Less: Accumulated depreciation	3,671,812	1,951,747	1,644,111	307,636	1,720,065	0	0
Depletable assets	0	0	0	0	0	0	0
Less: Accumulated depletion	0	0	0	0	0	0	0
Land	1,090,287	500,578	500,481	* 96	589,709	0	0
Intangible assets	1,479,613	548,697	484,900	* 63,797	930,917	0	0
Less: Accumulated amortization	387,652	144,863	121,634	* 23,229	242,789	0	0
Other assets	2,477,007	282,288	112,348	169,940	2,194,718	0	0
Total liabilities and capital	10,395,342	4,398,824	3,212,889	1,185,935	5,995,151	* 1,367	0
Accounts payable	376,951	234,246	131,643	102,603	142,705	0	0
Mortgages, notes, bonds payable in less than 1 year	393,579	271,205	194,554	76,651	122,374	0	0
Other current liabilities	833,552	332,211	173,908	158,303	501,341	0	0
Nonrecourse loans	* 741,555	* 14,985	0	* 14,985	* 726,570	0	0
Mortgages, notes, bonds payable in 1 year or more	3,819,681	1,612,922	1,442,601	170,321	2,206,759	0	0
Other liabilities	1,076,246	268,739	120,532	148,207	807,507	0	0
Partners capital accounts	3,153,778	1,664,517	1,149,651	514,865	1,487,895	* 1,367	0

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

[d] In order to avoid disclosure for specific partnerships, these data are not shown. However, the data are included in the appropriate totals.

[1] The difference between "number of partnerships" and "number of partnerships reporting balance sheet data" is due to partnerships exempt from filing balance sheets. Since these partnerships are generally small—total assets less than \$500,000 and total receipts less than \$250,000—balance sheet data for partnerships are slightly understated.

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

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Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2010

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade	Retail trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of partnerships	1,353,121	28,061	2,570	19	12,602	426	799	5,756
Number of partners	7,265,176	102,818	20,877	180	46,888	9,760	45,360	14,350
Gross rents from rental real estate	448,648,698	1,205,524	571,573	628	1,722,033	110,778	81,857	597,278
Real estate rental expenses, total	432,463,714	873,022	107,281	238	2,209,595	93,695	64,548	415,054
Advertising	2,392,969	* 6,687	* 61	0	5,769	17	6	* 44
Auto and travel	589,690	* 3,438	* 104	0	1,069	151	* 588	* 50
Cleaning and maintenance	16,638,345	3,643	* 4,732	5	73,098	* 1,496	* 614	40,250
Commissions	1,682,285	* 4,921	* 161	0	17,358	11	0	* 57
Insurance	9,702,110	31,190	2,323	7	37,026	698	1,596	5,171
Legal and other professional fees	23,502,552	30,548	8,995	2	114,127	* 1,164	* 2,276	7,147
Interest expense	123,465,272	197,635	32,380	43	664,056	22,857	14,515	142,990
Repairs	18,697,164	40,012	9,190	0	66,456	1,499	3,722	12,699
Taxes	49,185,297	64,929	7,425	30	220,641	4,217	9,362	34,368
Utilities	26,921,773	17,400	3,962	0	81,436	1,943	2,552	4,186
Wages and salaries	16,210,529	* 7,469	* 3,330	0	25,853	* 1,794	5,827	* 6,751
Depreciation	94,895,192	240,500	22,830	28	673,879	46,092	16,769	109,407
Other expenses	48,580,535	224,651	11,788	124	228,826	11,755	6,721	51,935
Net gain (loss) from sales of business property	40,369	* 3,506	11	0	* 660	* 2,251	22	* 692
Net income (loss) from partnerships, estates	-12,264,942	56,161	18,825	* 261	-149,642	14,485	-784	11,656
Net income	21,952,810	73,823	27,643	* 262	62,846	15,806	2,917	64,118
Loss	34,217,752	17,662	8,818	1	212,488	1,321	3,701	52,462
Net rental real estate income (loss)	3,960,412	392,170	483,127	651	-636,544	33,819	16,546	194,572
Net income	99,497,506	642,625	511,033	* 675	206,537	49,053	33,121	306,323
Loss	95,537,094	250,456	27,906	25	843,081	15,234	16,575	111,751

Item	Transportation and warehousing	Information	Finance and insurance					
			Total	Securities, commodity contracts and other financial investments and related activities			Funds, trusts and other financial vehicles	Other finance and insurance
				Total	Securities and commodity contracts and exchanges	Other financial investment activities		
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Number of partnerships	1,338	255	48,689	39,286	879	38,407	8,028	1,375
Number of partners	3,619	1,232	780,289	681,802	3,468	678,333	87,062	11,425
Gross rents from rental real estate	208,900	81,165	2,284,885	1,690,500	* 8,107	1,682,393	363,256	231,129
Real estate rental expenses, total	148,839	83,274	2,554,527	1,848,266	* 9,782	1,838,483	372,923	333,338
Advertising	* 2,827	0	9,060	5,860	0	5,860	* 1,317	* 1,883
Auto and travel	* 1,119	* 761	6,098	2,891	* 77	2,814	* 2,992	* 215
Cleaning and maintenance	* 5,567	* 440	60,869	47,213	0	47,213	5,078	8,578
Commissions	0	0	6,205	4,597	0	4,597	* 683	* 925
Insurance	* 5,603	* 1,982	52,829	34,057	* 322	33,735	14,975	3,798
Legal and other professional fees	* 1,122	* 530	208,490	135,407	15	135,391	41,292	31,792
Interest expense	33,884	* 49,533	499,604	349,598	* 2,721	346,877	34,172	115,834
Repairs	* 8,908	* 457	119,288	63,137	* 328	62,808	11,922	44,229
Taxes	10,870	* 5,507	225,485	153,322	* 1,041	152,282	41,021	31,142
Utilities	* 3,975	* 1,565	98,123	70,585	* 238	70,347	11,612	15,927
Wages and salaries	* 8,001	146	65,736	47,412	1	47,411	* 16,096	* 2,228
Depreciation	35,511	22,772	536,118	386,871	* 2,837	384,034	98,693	50,553
Other expenses	31,452	-417	666,622	547,316	* 2,203	545,113	93,073	26,233
Net gain (loss) from sales of business property	0	0	69,065	* 15,034	0	* 15,034	0	* 54,031
Net income (loss) from partnerships, estates	* -566	* 56	-2,012,372	-1,766,807	1,421	-1,768,228	-252,185	6,620
Net income	* 1,224	* 554	1,744,716	1,415,955	12,568	1,403,387	239,541	89,219
Loss	* 1,790	* 498	3,757,088	3,182,762	11,147	3,171,615	491,726	82,599
Net rental real estate income (loss)	59,495	-2,054	-2,212,949	-1,909,539	-254	-1,909,284	-261,853	-41,558
Net income	65,762	19,129	2,196,458	1,704,463	12,769	1,691,693	329,313	162,682
Loss	* 6,267	21,182	4,409,407	3,614,001	13,024	3,600,977	591,166	204,240

Footnotes at end of table.

Partnership Returns, 2010

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Table 4. Partnerships with Net Rental Real Estate Income (Loss), by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing							
	Total	Real estate						Rental and leasing services and lessors of nonfinancial intangible assets
		Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of mini-warehouses and self-storage units	Lessors of other real estate property	Other real estate activities	
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Number of partnerships	1,221,308	1,218,809	429,671	564,863	15,375	75,353	133,547	2,500
Number of partners	6,042,456	6,031,029	2,351,488	2,444,347	77,332	411,093	746,769	11,427
Gross rents from rental real estate	439,035,003	438,461,641	150,965,464	244,583,266	5,934,163	13,821,483	23,157,265	573,362
Real estate rental expenses, total	423,161,696	422,826,175	160,349,741	218,532,462	5,425,194	11,531,823	26,986,956	335,521
Advertising	2,356,154	2,355,959	1,306,073	736,518	141,540	35,957	135,871	* 195
Auto and travel	569,038	568,729	252,378	234,765	16,023	23,963	41,599	* 309
Cleaning and maintenance	16,407,574	16,406,387	6,135,189	9,162,991	77,165	297,591	733,451	* 1,187
Commissions	1,651,959	1,650,731	536,776	992,012	16,133	33,797	72,011	* 1,229
Insurance	9,511,439	9,508,281	4,589,677	4,032,688	146,358	273,433	466,125	* 3,158
Legal and other professional fees	23,041,758	23,037,718	9,527,706	10,618,981	319,143	604,118	1,967,770	4,040
Interest expense	121,075,223	120,998,746	39,227,797	69,087,036	1,395,558	3,140,798	8,147,557	76,477
Repairs	18,366,230	18,355,495	9,281,379	7,566,478	163,714	450,881	893,043	* 10,735
Taxes	48,407,174	48,382,460	15,992,840	27,767,250	625,311	1,346,550	2,650,509	24,714
Utilities	26,574,260	26,568,000	12,558,688	11,766,571	246,156	783,507	1,213,078	* 6,259
Wages and salaries	15,907,321	15,907,321	9,990,722	4,122,721	437,069	493,940	862,870	0
Depreciation	92,530,400	92,383,547	34,795,903	48,162,453	1,061,060	2,602,401	5,761,729	146,854
Other expenses	46,763,165	46,702,801	16,154,613	24,281,997	779,962	1,444,887	4,041,342	60,364
Net gain (loss) from sales of business property	-51,272	-51,272	-55,013	-167,975	* 3,287	-8,874	177,304	0
Net income (loss) from partnerships, estates	-9,714,735	-9,721,331	-4,945,796	5,396,647	303,901	-875,722	-9,600,361	* 6,595
Net income	19,389,457	19,381,617	3,181,663	10,738,918	308,908	489,833	4,662,295	* 7,840
Loss	29,104,192	29,102,948	8,127,459	5,342,271	* 5,007	1,365,555	14,262,656	* 1,244
Net rental real estate income (loss)	6,107,300	5,862,863	-14,385,085	31,279,475	816,157	1,405,064	-13,252,748	244,437
Net income	94,318,741	94,066,379	20,161,880	60,924,940	1,366,608	4,253,657	7,359,294	252,362
Loss	88,211,440	88,203,516	34,546,966	29,645,464	550,451	2,848,593	20,612,042	* 7,925

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of partnerships	8,113	5,900	4,239	* 51	1,206	1,886	7,095	2,806	0
Number of partners	35,410	32,590	10,000	* 139	11,590	75,167	26,652	5,798	0
Gross rents from rental real estate	325,073	363,917	87,041	* 11,829	631,327	191,939	1,120,443	* 17,507	0
Real estate rental expenses, total	405,595	360,837	74,345	* 9,056	631,819	231,626	1,016,178	* 22,489	0
Advertising	* 980	* 573	0	0	5,983	* 375	4,432	1	0
Auto and travel	* 3,782	* 19	* 69	* 48	* 599	* 162	2,595	0	0
Cleaning and maintenance	5,033	17,403	* 3,461	0	4,886	* 1,407	7,541	327	0
Commissions	* 125	* 799	* 268	0	2	* 153	* 266	0	0
Insurance	4,302	13,842	* 1,016	* 53	12,589	4,151	15,339	* 955	0
Legal and other professional fees	* 8,387	24,198	* 2,751	[1]	13,919	2,480	34,392	* 264	0
Interest expense	58,162	99,906	41,086	* 292	183,190	74,583	273,683	* 1,652	0
Repairs	3,714	11,950	* 890	* 37	15,864	1,985	31,218	* 3,045	0
Taxes	14,498	46,453	5,808	* 785	36,707	13,231	69,249	* 8,557	0
Utilities	5,216	11,547	* 2,419	* 53	35,402	9,247	64,857	* 3,631	0
Wages and salaries	* 20,870	* 4,059	* 150	0	107,746	* 1,456	44,020	0	0
Depreciation	48,513	101,064	14,275	* 2,239	124,811	92,823	273,986	* 3,175	0
Other expenses	232,015	29,022	2,150	* 5,549	90,120	29,574	194,600	* 882	0
Net gain (loss) from sales of business property	0	* 75	* 222	0	* -11	0	* 15,149	0	0
Net income (loss) from partnerships, estates	-171,611	-227,797	7,180	* 1	18,383	-30,392	-62,377	* -21,672	0
Net income	46,622	412,403	7,289	2	23,465	34,319	32,003	* 13,343	0
Loss	218,233	640,200	* 109	[1]	5,082	64,711	94,380	* 35,015	0
Net rental real estate income (loss)	-252,134	-224,642	20,098	* 2,774	17,879	-70,079	57,037	-26,655	0
Net income	86,464	474,038	34,623	* 4,017	116,286	93,742	316,849	* 22,032	0
Loss	338,597	698,680	* 14,525	* 1,243	98,407	163,821	259,812	* 48,686	0

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

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

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

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2010

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
AVAILABLE FOR ALLOCATION (FROM FORM 1065 SCHEDULE K)							
Number of partnerships	3,228,922	121,264	41,686	6,761	165,765	57,789	59,711
Number of partners	22,376,278	400,770	1,352,259	169,072	442,049	508,898	425,776
Total income (loss)	1,233,145,536	8,192,230	67,454,053	1,382,920	3,652,936	66,267,206	17,608,677
Ordinary business income (loss)	254,553,535	-659,261	37,350,339	-1,106,970	-742,443	44,054,511	13,581,724
Net rental real estate income (loss)	3,960,412	392,170	483,127	651	-636,544	33,819	16,546
Other net rental income (loss)	2,461,886	185,813	734,446	13,453	60,938	741,627	30,378
Interest income	182,578,876	722,313	993,034	411,855	490,773	3,436,166	449,289
Dividend income	130,843,672	239,185	705,654	16,083	26,591	11,658,923	447,797
Royalties	19,329,352	621,272	4,336,776	4,316	7,218	1,982,301	78,449
Net short-term capital gain (loss)	73,322,513	9,057	405,888	28,138	84,101	22,974	6,570
Net long-term capital gain (loss)	212,804,591	911,625	3,354,285	1,206,100	153,558	1,630,844	477,966
Guaranteed payments to partners	60,965,726	1,050,141	335,646	182,593	1,959,590	1,385,953	1,639,209
Net section 1231 gain (loss)	28,918,886	2,432,768	8,308,024	427,308	2,700	775,818	-468,246
Other income (loss)	263,406,117	2,287,147	10,446,835	199,392	2,246,455	544,270	1,348,997
Total deductions	256,517,881	2,434,149	37,587,743	1,457,370	1,041,414	6,147,285	1,108,372
Contributions	3,843,961	160,026	47,153	10,412	75,900	324,478	158,375
Section 179 deductions	7,333,783	1,593,825	254,325	4,990	404,427	484,165	292,940
Investment interest expense	65,285,585	87,037	96,767	104,125	181,528	1,269,780	30,583
Foreign taxes	15,750,297	3,834	6,287,960	17,277	34,240	1,602,672	172,379
Qualified expenditures (section 59(e))	34,543,255	* 5,819	28,094,323	* 185,693	4,951	933,359	19,611
Other deductions	129,760,999	583,608	2,807,214	1,134,873	340,368	1,532,832	434,484
Total income (loss) minus total deductions	976,627,656	5,758,082	29,866,311	-74,450	2,611,523	60,119,920	16,500,305
Income (loss) allocated to partners by type of partner [1]:							
All partners	973,834,347	5,725,602	29,799,659	-74,450	2,545,598	60,094,453	16,481,133
Corporate general partners	94,292,485	332,008	3,739,327	-25,381	2,346,987	24,545,356	936,474
Corporate limited partners	199,892,051	472,366	15,803,746	-1,747,043	-696,430	20,694,334	6,982,376
Individual general partners	69,124,113	2,259,239	292,822	* 207,177	1,179,469	212,186	443,835
Individual limited partners	194,689,539	2,053,780	5,324,254	307,333	1,028,406	2,317,697	4,374,634
Partnership general partners	76,599,530	220,392	-3,978,740	276,884	20,964	1,946,745	365,297
Partnership limited partners	208,385,997	-162,296	6,986,040	480,655	-783,036	5,600,213	2,895,688
Tax-exempt organization general partners	1,242,954	* 3,870	3,860	0	* 47	-124	0
Tax-exempt organization limited partners	47,366,086	26,605	493,712	-48,663	-262,672	75,903	-18,116
Nominee and other general partners	6,656,526	-108,362	-142,208	* 40,790	37,258	8,393	11,434
Nominee and other limited partners	75,585,066	628,001	1,276,846	433,798	-325,395	4,693,749	489,512

Footnotes at end of table.

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
AVAILABLE FOR ALLOCATION (FROM FORM 1065 SCHEDULE K)							
Number of partnerships	160,316	51,141	47,128	284,207	214,387	7,505	206,883
Number of partners	434,571	1,906,589	192,389	5,869,268	4,197,019	632,622	3,564,397
Total income (loss)	8,057,731	8,408,743	35,345,759	749,034,949	662,582,307	14,330,719	648,251,588
Ordinary business income (loss)	4,670,621	2,798,168	23,111,213	42,491,301	38,304,157	1,461,891	36,842,266
Net rental real estate income (loss)	194,572	59,495	-2,054	-2,212,949	-1,909,539	-254	-1,909,284
Other net rental income (loss)	48,450	-76,783	1,704,805	273,023	203,550	41,640	161,910
Interest income	327,848	384,779	4,465,323	145,513,462	125,950,482	3,598,720	122,351,762
Dividend income	217,544	244,152	380,630	95,355,419	80,650,705	907,067	79,743,637
Royalties	6,116	* 235	2,289,949	5,606,689	4,101,733	40,462	4,061,271
Net short-term capital gain (loss)	-6,127	120	11,445	70,919,183	63,452,281	1,136,226	62,316,055
Net long-term capital gain (loss)	217,896	691,077	638,483	178,184,105	162,434,252	817,983	161,616,268
Guaranteed payments to partners	1,592,148	495,065	1,197,226	17,045,153	14,809,030	1,179,138	13,629,892
Net section 1231 gain (loss)	742,029	1,396,094	1,290,795	1,421,837	5,448,135	546,570	4,901,565
Other income (loss)	46,634	2,416,340	257,943	194,437,725	169,137,521	4,601,275	164,536,246
Total deductions	855,056	2,919,793	7,652,351	152,060,422	134,029,735	1,230,077	132,799,658
Contributions	149,967	27,083	89,213	733,322	648,222	63,166	585,055
Section 179 deductions	360,658	257,745	108,556	390,803	247,612	19,904	227,708
Investment interest expense	9,562	53,744	269,575	55,270,495	50,182,807	457,371	49,725,436
Foreign taxes	113,689	69,081	538,550	4,403,167	3,942,513	157,747	3,784,766
Qualified expenditures (section 59(e))	* 5,399	* 81,699	227,068	4,007,436	3,205,757	3,379	3,202,378
Other deductions	215,781	2,430,441	6,419,390	87,255,199	75,802,825	528,510	75,274,315
Total income (loss) minus total deductions	7,202,676	5,488,950	27,693,407	596,974,527	528,552,572	13,100,641	515,451,930
Income (loss) allocated to partners by type of partner [1]:							
All partners	7,192,824	5,484,687	27,670,147	595,640,363	530,864,448	13,100,554	517,763,894
Corporate general partners	624,255	1,929,533	9,389,851	28,202,852	20,601,432	241,453	20,359,979
Corporate limited partners	1,341,598	1,977,241	6,602,585	128,974,000	120,650,153	4,862,730	115,787,424
Individual general partners	910,272	367,794	160,974	7,002,268	5,766,729	574,145	5,192,584
Individual limited partners	2,334,655	-586,538	820,339	86,920,475	76,484,351	2,147,909	74,336,442
Partnership general partners	90,824	1,178,403	8,281,736	56,419,654	52,942,578	457,379	52,485,199
Partnership limited partners	1,704,273	247,634	2,302,032	182,142,327	163,593,007	3,956,402	159,636,605
Tax-exempt organization general partners	0	0	* -11,309	882,578	759,808	* 16,905	742,903
Tax-exempt organization limited partners	* 13,339	-372,262	332,778	47,739,092	38,333,799	-187,929	38,521,728
Nominee and other general partners	59,334	* 142,822	-101,446	4,185,263	3,623,569	* 37,856	3,585,713
Nominee and other limited partners	114,274	600,060	-107,394	53,171,854	48,109,022	993,705	47,115,318

Footnotes at end of table.

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Finance and insurance—continued		Real estate and rental and leasing				
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate			
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except mini-warehouses)	Lessors of miniwarehouses and self-storage units
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
AVAILABLE FOR ALLOCATION (FROM FORM 1065 SCHEDULE K)							
Number of partnerships	41,070	28,750	1,553,076	1,510,621	449,184	592,106	16,949
Number of partners	1,534,037	138,212	7,370,790	7,210,254	2,427,104	2,599,832	82,084
Total income (loss)	65,760,639	20,692,004	57,003,563	49,556,948	94,010	47,261,949	1,410,505
Ordinary business income (loss)	535,674	3,651,470	-19,428,994	-26,192,732	-2,995,982	-2,552,926	-30,059
Net rental real estate income (loss)	-261,853	-41,558	6,107,300	5,862,863	-14,385,085	31,279,475	816,157
Other net rental income (loss)	12,161	* 57,312	-1,576,613	299,400	55,149	105,545	* -27,110
Interest income	15,988,018	3,574,963	15,544,489	14,738,088	1,826,356	4,182,556	20,731
Dividend income	14,450,759	253,956	5,262,888	5,125,034	165,084	2,271,139	* 9,956
Royalties	1,501,927	* 3,030	1,720,787	838,652	48,188	132,490	* 20,545
Net short-term capital gain (loss)	7,434,942	31,960	-85,437	-36,305	125,796	-444,786	* 4,791
Net long-term capital gain (loss)	15,837,926	-88,073	6,653,259	6,398,196	720,670	2,269,978	* 13,856
Guaranteed payments to partners	1,155,527	1,080,595	3,254,955	2,963,128	468,908	866,897	* 10,824
Net section 1231 gain (loss)	689,395	-4,715,693	14,898,008	14,973,868	9,461,151	5,203,979	539,689
Other income (loss)	8,416,162	16,884,042	24,652,920	24,586,756	4,603,776	3,947,602	* 31,124
Total deductions	16,379,173	1,651,514	23,172,064	22,541,384	3,694,787	8,134,885	83,422
Contributions	49,805	35,295	861,910	854,045	184,379	335,772	1,075
Section 179 deductions	77,520	65,671	637,828	377,625	46,832	189,230	* 5,613
Investment interest expense	4,416,959	670,730	5,390,879	5,388,338	570,095	1,418,234	* 378
Foreign taxes	440,284	20,370	451,556	389,123	8,976	116,300	* 140
Qualified expenditures (section 59(e))	801,678	* 1	183,185	115,925	15,049	19,330	0
Other deductions	10,592,928	859,446	15,646,706	15,416,327	2,869,456	6,056,018	76,216
Total income (loss) minus total deductions	49,381,466	19,040,490	33,831,500	27,015,564	-3,600,778	39,127,065	1,327,082
Income (loss) allocated to partners by type of partner [1]:							
All partners	45,805,804	18,970,111	33,920,770	27,167,856	-3,623,511	39,018,308	1,326,943
Corporate general partners	6,649,769	951,651	7,373,756	6,924,550	1,250,752	4,033,805	28,069
Corporate limited partners	6,044,033	2,279,814	-6,593,191	-11,285,797	-4,898,418	-1,703,615	395,817
Individual general partners	678,193	557,346	7,354,914	7,292,172	1,700,308	4,769,309	26,683
Individual limited partners	7,322,021	3,114,104	24,629,141	24,193,807	1,694,878	18,565,442	657,336
Partnership general partners	3,336,389	140,687	5,047,131	5,123,061	2,570,539	1,714,937	88,985
Partnership limited partners	7,714,265	10,835,055	-9,480,054	-10,473,148	-6,832,162	5,525,316	6,467
Tax-exempt organization general partners	46,313	* 76,457	-2,414	-2,414	-45,375	* 77,035	0
Tax-exempt organization limited partners	9,225,644	179,648	-3,391,729	-3,390,284	-375,112	-1,151,840	* 2,013
Nominee and other general partners	550,221	* 11,474	2,129,960	1,958,841	458,580	1,381,595	* 6,986
Nominee and other limited partners	4,238,956	823,875	6,853,257	6,827,067	852,500	5,806,322	114,585

Footnotes at end of table.

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Real estate and rental and leasing—continued			Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services
	Real estate—continued		Rental and leasing services and lessors of nonfinancial intangible assets			
	Lessors of other real estate property	Other real estate activities				
	(22)	(23)	(24)	(25)	(26)	(27)
AVAILABLE FOR ALLOCATION (FROM FORM 1065 SCHEDULE K)						
Number of partnerships	98,555	353,826	42,456	226,508	25,266	78,774
Number of partners	508,695	1,592,538	160,536	749,150	950,212	184,466
Total income (loss)	3,160,927	-2,370,443	7,446,615	109,143,252	56,284,731	5,911,875
Ordinary business income (loss)	-1,616,994	-18,996,771	6,763,739	81,011,224	2,511,861	3,670,591
Net rental real estate income (loss)	1,405,064	-13,252,748	244,437	-252,134	-224,642	20,098
Other net rental income (loss)	-12,175	177,991	-1,876,013	114,317	-6,427	33,447
Interest income	617,029	8,091,416	806,401	725,614	7,706,888	445,065
Dividend income	129,675	2,549,180	137,854	431,192	15,569,637	22,471
Royalties	215,690	421,740	882,135	782,198	1,136,642	* 127,706
Net short-term capital gain (loss)	-214,938	492,832	* -49,132	213,183	1,649,877	40,690
Net long-term capital gain (loss)	460,519	2,933,174	255,062	2,824,996	13,074,744	361,440
Guaranteed payments to partners	117,523	1,498,976	291,827	19,613,066	1,210,158	1,073,448
Net section 1231 gain (loss)	113,882	-344,833	-75,860	1,291,443	-3,846,365	-675,901
Other income (loss)	1,945,653	14,058,600	66,165	2,388,154	17,502,358	792,819
Total deductions	419,342	10,208,948	630,680	7,491,554	7,301,050	631,246
Contributions	10,669	322,150	7,864	723,165	88,439	63,473
Section 179 deductions	26,304	109,644	260,204	871,748	78,284	211,318
Investment interest expense	123,867	3,275,764	* 2,541	134,364	2,138,270	* 54,790
Foreign taxes	20,339	243,368	62,432	653,280	1,237,135	8,314
Qualified expenditures (section 59(e))	* 8,441	73,105	* 67,259	313,888	433,458	* 365
Other deductions	229,721	6,184,916	230,378	4,795,109	3,325,463	292,988
Total income (loss) minus total deductions	2,741,585	-12,579,390	6,815,936	101,651,698	48,983,681	5,280,628
Income (loss) allocated to partners by type of partner [1]:						
All partners	2,806,643	-12,360,527	6,752,915	100,343,983	49,101,544	5,272,116
Corporate general partners	251,476	1,360,448	449,206	6,783,991	1,453,657	357,296
Corporate limited partners	-212,294	-4,867,288	4,692,606	4,736,249	16,833,370	655,685
Individual general partners	794,834	1,037	62,742	42,631,083	299,665	673,264
Individual limited partners	1,405,117	1,871,035	435,333	40,179,065	5,465,783	2,466,755
Partnership general partners	187,548	561,051	-75,929	2,832,988	2,647,380	83,728
Partnership limited partners	86,298	-9,259,067	993,093	1,765,052	14,580,689	656,875
Tax-exempt organization general partners	0	* -34,074	0	0	* -714	* 2,650
Tax-exempt organization limited partners	-39,784	-1,825,561	* -1,445	527,958	817,738	* 45,373
Nominee and other general partners	74,885	36,795	* 171,118	64,708	404,893	* -3,812
Nominee and other limited partners	258,562	-204,903	26,190	822,889	6,599,083	334,300

Footnotes at end of table.

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Table 5. Partnerships with Income (or Loss) Allocated to Partners, by Selected Industrial Group, Tax Year 2010—Continued

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

Item	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(28)	(29)	(30)	(31)	(32)	(33)
AVAILABLE FOR ALLOCATION (FROM FORM 1065 SCHEDULE K)						
Number of partnerships	12,953	72,891	61,530	115,170	82,224	* 4,762
Number of partners	30,930	338,721	401,408	453,832	183,215	* 11,915
Total income (loss)	354,282	38,745,054	-144,640	-735,855	1,015,825	* 162,242
Ordinary business income (loss)	161,723	28,830,283	-2,252,666	-5,765,388	315,272	* -49,576
Net rental real estate income (loss)	* 2,774	17,879	-70,079	57,037	-26,655	0
Other net rental income (loss)	* 1	95,531	26,958	57,240	* 1,282	0
Interest income	26,112	355,911	183,436	220,493	32,323	* 143,704
Dividend income	* 1,862	165,460	28,442	63,101	6,640	0
Royalties	* 7,318	95	270,241	351,044	0	0
Net short-term capital gain (loss)	* 10,268	4,119	34,970	9,276	* -35,849	* 69
Net long-term capital gain (loss)	* 89,290	1,133,039	384,894	692,221	56,724	* 68,046
Guaranteed payments to partners	57,763	7,047,670	564,663	789,364	471,914	0
Net section 1231 gain (loss)	-1,012	931,566	-216,768	71,572	137,187	0
Other income (loss)	* -1,816	163,502	901,267	2,718,186	* 56,989	0
Total deductions	62,200	2,314,761	821,812	1,164,420	294,819	0
Contributions	14,666	160,838	77,590	62,777	15,174	0
Section 179 deductions	6,112	702,347	70,410	458,959	144,342	0
Investment interest expense	* 516	* 11,078	71,567	99,689	* 11,237	0
Foreign taxes	* 256	* 65	101,849	54,029	965	0
Qualified expenditures (section 59(e))	* 30	0	46,964	* 8	0	0
Other deductions	40,621	1,440,432	453,431	488,958	123,100	0
Total income (loss) minus total deductions	292,082	36,430,293	-966,451	-1,900,275	721,006	* 162,242
Income (loss) allocated to partners by type of partner [1]:						
All partners	284,494	36,246,653	-845,798	-1,968,734	708,676	* 210,627
Corporate general partners	* 1,811	3,242,579	332,267	2,550,657	31,629	* 143,579
Corporate limited partners	31,460	4,945,510	-9,700	-1,276,525	164,420	0
Individual general partners	45,809	4,440,042	127,024	179,158	337,118	0
Individual limited partners	120,081	17,309,132	-362,033	-574,928	527,815	* 33,691
Partnership general partners	* 433	317,319	335,963	526,434	-14,005	0
Partnership limited partners	6,070	3,447,972	-928,382	-2,723,199	-351,766	* -789
Tax-exempt organization general partners	0	343,111	* 19,523	* 1,875	0	0
Tax-exempt organization limited partners	0	1,512,498	-18,326	-109,226	* 2,085	0
Nominee and other general partners	* 5,344	63,812	-54,610	-87,242	* 194	0
Nominee and other limited partners	73,486	624,677	-287,523	-455,739	11,186	* 34,146

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

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

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

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2010

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale trade
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of LLCs	2,090,019	54,940	20,967	3,048	120,139	42,942	43,402
Number of partners	8,401,806	165,266	429,151	13,883	320,509	217,037	123,783
Total assets	7,520,909,384	91,508,992	151,477,234	182,803,300	147,616,152	396,629,393	114,699,547
Total income	2,404,827,922	18,823,458	61,209,021	110,622,692	127,857,825	483,523,151	307,888,851
Total deductions	2,341,838,687	20,861,011	49,500,542	113,674,681	130,462,976	468,124,318	297,680,318
Ordinary business income (loss)	62,989,235	-2,037,553	11,708,479	-3,051,988	-2,605,151	15,398,833	10,208,533
Portfolio income (loss) distributed directly to partners	175,864,189	1,016,773	4,065,472	1,253,569	436,730	5,465,525	955,153
Interest income	52,970,550	505,553	362,523	278,892	287,483	1,909,533	203,963
Dividend income	38,929,923	109,079	392,652	15,919	22,758	1,647,857	212,353
Royalties	8,057,583	159,266	872,197	784	6,990	930,553	73,230
Net short-term capital gain (loss)	16,702,193	4,840	72,243	* 3,598	68,843	22,060	6,854
Net long-term capital gain (loss)	59,203,940	238,035	2,365,858	954,376	50,657	955,522	458,754
Net rental real estate income (loss)	-7,283,318	139,349	148,324	* -3	-435,569	12,530	9,463
Other net rental income (loss)	1,813,555	17,032	79,707	* 334	39,037	488,235	19,295
Total net income (loss) [1]	157,477,529	-1,107,274	13,563,881	-2,756,062	-2,684,452	20,387,541	10,726,836

Item	Retail trade	Transportation and warehousing	Information	Finance and insurance			
				Total	Securities, commodity contracts and other financial investments and related activities		
					Total	Securities and commodity contracts and exchanges	Other financial investment activities
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of LLCs	95,284	43,825	36,998	145,343	103,092	2,887	100,205
Number of partners	285,683	202,281	124,544	1,195,732	894,993	15,345	879,648
Total assets	80,202,227	100,249,325	324,105,923	2,630,930,540	1,973,974,983	357,209,429	1,616,765,554
Total income	246,565,629	67,892,156	140,371,887	186,965,978	120,843,548	35,448,208	85,395,340
Total deductions	244,086,546	68,589,043	138,180,809	168,297,259	105,392,896	33,346,521	72,046,375
Ordinary business income (loss)	2,479,083	-696,887	2,191,077	18,668,719	15,450,652	2,101,687	13,348,965
Portfolio income (loss) distributed directly to partners	155,717	556,466	4,805,053	112,330,120	96,503,244	2,322,050	94,181,194
Interest income	126,754	125,207	1,900,536	33,795,603	27,620,881	542,470	27,078,411
Dividend income	32,120	130,453	163,960	24,821,937	21,510,209	425,194	21,085,015
Royalties	* 3,435	* 231	2,223,567	1,310,976	1,062,836	* 1,708	1,061,128
Net short-term capital gain (loss)	-337	1,318	435	16,263,272	14,398,440	880,129	13,518,310
Net long-term capital gain (loss)	-6,255	299,257	516,555	36,138,332	31,910,878	472,548	31,438,330
Net rental real estate income (loss)	109,541	61,003	-16,528	-557,643	-473,322	-6,530	-466,792
Other net rental income (loss)	20,214	-93,247	1,994,838	82,646	96,521	* 221	96,300
Total net income (loss) [1]	2,771,147	-473,239	8,457,451	78,122,238	65,267,778	3,064,750	62,203,028

Footnotes at end of table.

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2010—Continued

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

Item	Finance and insurance—continued		Real estate and rental and leasing			
	Funds, trusts and other financial vehicles	Other finance and insurance	Total	Real estate		
				Total	Lessors of residential buildings and dwellings and cooperative housing	Lessors of nonresidential buildings (except miniwarehouses)
	(15)	(16)	(17)	(18)	(19)	(20)
Number of LLCs	21,619	20,632	1,024,582	997,644	292,708	392,521
Number of partners	195,966	104,773	3,705,087	3,595,188	963,966	1,475,226
Total assets	291,233,617	365,721,939	2,502,174,760	2,437,509,321	569,016,899	1,172,872,318
Total income	5,891,819	60,230,610	93,309,674	78,553,660	4,315,668	7,182,438
Total deductions	6,136,303	56,768,061	108,424,387	94,770,440	5,512,250	9,108,029
Ordinary business income (loss)	-244,484	3,462,550	-15,114,713	-16,216,779	-1,196,581	-1,925,591
Portfolio income (loss) distributed directly to partners	14,256,545	1,570,331	14,309,620	12,748,909	1,276,676	2,755,445
Interest income	4,755,715	1,419,006	7,722,936	7,125,317	725,287	1,682,950
Dividend income	3,244,059	67,669	1,438,587	1,422,864	68,954	710,066
Royalties	245,217	2,923	932,075	120,346	* 7,822	53,300
Net short-term capital gain (loss)	1,942,634	-77,802	3,203	52,811	73,443	-326,390
Net long-term capital gain (loss)	4,068,920	158,534	4,212,819	4,027,570	401,170	635,519
Net rental real estate income (loss)	-105,488	21,167	-6,294,045	-6,451,770	-9,167,038	9,596,439
Other net rental income (loss)	-21,223	* 7,348	-1,018,652	167,017	56,285	144,756
Total net income (loss) [1]	7,873,797	4,980,663	-12,333,811	-13,833,005	-9,505,272	10,261,920
Item	Real estate and rental and leasing—continued				Professional, scientific, and technical services	Management of companies (holding companies)
	Real estate—continued			Rental and leasing services and lessors of nonfinancial intangible assets		
	Lessors of miniwarehouses and self-storage units	Lessors of other real estate property	Other real estate activities			
	(21)	(22)	(23)	(24)	(25)	(26)
Number of LLCs	7,798	55,852	248,764	26,937	147,728	15,477
Number of partners	22,590	183,171	950,235	109,899	435,671	118,541
Total assets	24,651,280	97,345,216	573,623,608	64,665,439	91,730,853	334,178,327
Total income	772,021	2,515,458	63,768,074	14,756,014	163,900,998	23,910,509
Total deductions	824,329	3,432,563	75,893,269	13,653,947	147,806,434	24,631,452
Ordinary business income (loss)	-52,307	-917,105	-12,125,194	1,102,067	16,094,564	-720,943
Portfolio income (loss) distributed directly to partners	21,878	718,297	7,976,613	1,560,711	3,097,123	24,234,491
Interest income	5,519	265,030	4,446,531	597,618	374,325	4,652,353
Dividend income	* 3	8,676	635,166	15,722	314,512	9,447,635
Royalties	0	* 41,246	17,978	811,729	87,531	945,614
Net short-term capital gain (loss)	0	* -473	306,230	* -49,607	79,489	178,122
Net long-term capital gain (loss)	* 16,357	403,817	2,570,708	* 185,249	2,241,267	9,010,767
Net rental real estate income (loss)	318,460	559,699	-7,759,330	157,725	-249,179	-155,893
Other net rental income (loss)	* -32,060	-74,556	72,592	-1,185,668	82,116	-11,779
Total net income (loss) [1]	239,614	-117,010	-14,712,257	1,499,194	16,703,869	14,156,987

Footnotes at end of table.

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Table 6. Domestic Limited Liability Companies: Selected Items for Selected Industrial Groups, Tax Year 2010—Continued

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

Item	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Nature of business not allocable
	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of LLCs	47,714	9,758	48,017	45,704	81,373	58,024	* 4,755
Number of partners	115,856	24,099	209,509	248,504	321,218	133,552	* 11,901
Total assets	43,036,917	2,362,650	87,620,100	53,470,930	168,381,693	17,719,827	* 10,693
Total income	63,508,967	3,092,450	139,570,600	31,106,066	115,068,971	19,638,723	* 317
Total deductions	61,249,352	3,074,399	122,647,607	33,652,601	121,010,503	19,834,557	* 49,893
Ordinary business income (loss)	2,259,615	18,052	16,922,993	-2,546,535	-5,941,532	-195,834	* -49,576
Portfolio income (loss) distributed directly to partners	546,761	131,983	939,888	641,743	832,488	21,273	* 68,240
Interest income	338,454	24,884	117,770	79,109	133,819	30,730	* 125
Dividend income	11,833	1,588	104,643	9,653	45,807	6,575	0
Royalties	29,053	* 7,155	95	197,111	277,718	0	0
Net short-term capital gain (loss)	-3,015	* 10,627	729	24,755	941	* -35,852	* 69
Net long-term capital gain (loss)	170,435	* 87,728	716,650	331,115	374,204	* 19,819	* 68,046
Net rental real estate income (loss)	16,060	* 4,017	29,621	-104,147	6,923	* -7,144	0
Other net rental income (loss)	* 14,508	0	46,862	11,064	* 41,345	0	0
Total net income (loss) [1]	2,669,523	55,696	17,221,984	-2,353,744	-5,435,920	-165,672	* -49,451

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

[1] Total net income (loss) is the sum of ordinary business income (loss), interest income, dividend income, royalties, net rental real estate income (loss), and other net rental income (loss). For more information, see Explanation of Selected Terms for total net income (loss) at end of article text.

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

Partnership Returns, 2010

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Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2010

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

Industrial group	Total receipts	Business receipts	Ordinary income from other partnerships and fiduciaries	Farm net profit	Net gain, noncapital assets	Other income from trade or business	Portfolio income	
							Total	Interest income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
All industries	5,501,658,948	3,946,423,948	94,549,769	5,889,089	21,931,795	212,137,140	740,362,140	182,578,876
Agriculture, forestry, fishing, and hunting	42,435,957	24,899,334	476,674	5,760,889	644,362	2,187,149	2,639,764	722,313
Mining	166,698,851	125,530,334	3,759,471	* 10,113	2,406,153	4,345,363	10,091,634	993,034
Utilities	182,846,232	176,715,109	1,930,234	0	358,990	782,876	1,779,703	411,855
Construction	200,313,351	191,963,403	670,374	* 515	173,966	3,430,408	1,181,414	490,773
Manufacturing	916,345,948	874,787,006	4,658,937	* 3,002	1,376,314	13,511,143	18,833,781	3,436,166
Wholesale trade	592,870,760	582,925,764	1,752,635	* 907	461,078	4,185,832	1,533,469	449,289
Retail trade	391,988,510	380,751,224	647,763	* 3,578	400,585	7,778,974	994,384	327,848
Transportation and warehousing	155,750,543	142,292,257	2,160,773	0	1,070,043	4,536,892	1,331,776	384,779
Information	290,152,753	259,082,483	10,696,111	0	1,521,463	6,187,546	8,129,646	4,465,323
Finance and insurance	1,153,954,960	165,342,391	33,522,621	* 8,099	9,483,777	107,114,680	599,854,924	145,513,462
Securities, commodity contracts, and other financial investments and related activities	960,651,165	117,440,473	29,728,795	* 6,916	5,548,391	77,928,813	521,578,203	125,950,482
Securities and commodity contracts and exchanges	76,701,483	30,380,229	1,298,775	0	318,462	29,719,608	7,579,605	3,598,720
Other financial investment activities	883,949,682	87,060,244	28,430,020	* 6,916	5,229,930	48,209,206	513,998,598	122,351,762
Funds, trusts, and other financial vehicles	95,201,236	4,683,724	2,546,689	* 1,182	130,146	1,745,974	73,237,198	15,988,018
Other finance and insurance	98,102,558	43,218,194	1,247,137	0	3,805,239	27,439,892	5,039,523	3,574,963
Real estate and rental and leasing	351,837,777	122,310,768	7,700,580	95,361	2,692,652	16,194,950	40,941,237	15,544,489
Real estate	315,194,789	95,269,005	7,495,399	95,361	823,713	13,816,454	38,844,360	14,738,088
Lessors of residential buildings and dwellings and cooperative housing	48,036,409	5,346,192	640,349	* 11,540	100,818	521,045	3,731,280	1,826,356
Lessors of nonresidential buildings (except miniwarehouses)	107,484,233	9,850,273	1,272,991	* 11,087	452,242	1,417,764	11,403,361	4,182,556
Lessors of miniwarehouses and self-storage units	3,074,910	969,063	* 4,552	0	* 78	21,278	92,905	20,731
Lessors of other real estate property	12,609,976	3,042,706	154,643	* 8,218	8,392	601,871	1,849,551	617,029
Other real estate activities	143,989,260	76,060,770	5,422,863	* 64,516	262,184	11,254,496	21,767,263	8,091,416
Rental and leasing services and lessors of nonfinancial intangible assets	36,642,989	27,041,763	205,181	0	1,868,939	2,378,496	2,096,877	806,401
Professional, scientific, and technical services	394,386,676	364,577,508	7,358,721	0	282,722	12,614,161	5,375,684	725,614
Management of companies (holding companies)	96,356,819	14,691,435	13,384,159	0	138,332	5,741,562	42,035,627	7,706,888
Administrative and support and waste management and remediation services	85,386,657	78,452,034	757,153	* 1,955	193,665	3,963,399	1,036,689	445,065
Educational services	3,993,946	3,721,531	* 81,068	0	* 1,652	43,935	135,443	26,112
Health care and social assistance	223,372,445	208,150,929	2,550,389	0	217,424	9,333,578	1,684,588	355,911
Arts, entertainment, and recreation	60,488,136	49,806,672	1,732,577	0	222,310	6,077,937	989,108	183,436
Accommodation and food services	164,583,789	154,291,425	642,769	0	202,707	3,044,340	1,473,507	220,493
Other services	27,682,703	26,132,339	66,444	* 4,672	83,599	1,062,416	107,943	32,323
Nature of business not allocable	* 212,135	0	* 317	0	0	0	* 211,818	* 143,704

Footnotes at end of table.

Partnership Returns, 2010

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Table 7. All Partnerships: Total Receipts by Selected Industrial Group, Tax Year 2010—Continued

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

Industrial group	Portfolio income—continued				Net gain from sales and exchanges of property (Section 1231)	Other income	Real estate rental net income	Other rental net income
	Dividend income	Royalties	Net short-term capital gain	Net long-term capital gain				
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
All industries	130,843,672	19,329,352	101,979,549	305,630,691	74,549,419	298,098,530	99,497,506	8,219,611
Agriculture, forestry, fishing, and hunting	239,185	621,272	21,130	1,035,864	2,604,679	2,387,169	642,625	193,312
Mining	705,654	4,336,776	462,450	3,593,720	8,750,167	10,553,347	511,033	741,236
Utilities	16,083	4,316	28,138	1,319,310	730,696	534,368	* 675	13,580
Construction	26,591	7,218	92,081	564,752	285,442	2,339,513	206,537	61,779
Manufacturing	11,658,923	1,982,301	29,519	1,726,872	1,430,004	905,289	49,053	791,418
Wholesale trade	447,797	78,449	10,253	547,682	579,507	1,356,590	33,121	41,857
Retail trade	217,544	6,116	1,769	441,107	973,579	83,647	306,323	48,454
Transportation and warehousing	244,152	* 235	3,695	698,914	1,804,164	2,426,823	65,762	62,055
Information	380,630	2,289,949	14,364	979,380	1,725,505	665,816	19,129	2,125,054
Finance and insurance	95,355,419	5,606,689	97,543,999	255,835,354	10,444,597	225,391,176	2,196,458	596,238
Securities, commodity contracts, and other financial investments and related activities	80,650,705	4,101,733	85,729,726	225,145,558	9,478,422	196,769,682	1,704,463	467,007
Securities and commodity contracts and exchanges	907,067	40,462	1,580,925	1,452,431	608,091	6,741,026	12,769	* 42,919
Other financial investment activities	79,743,637	4,061,271	84,148,801	223,693,127	8,870,330	190,028,656	1,691,693	424,088
Funds, trusts, and other financial vehicles	14,450,759	1,501,927	11,600,196	29,696,298	839,217	11,615,874	329,313	71,919
Other finance and insurance	253,956	* 3,030	214,078	993,498	126,958	17,005,620	162,682	* 57,312
Real estate and rental and leasing	5,262,888	1,720,787	1,584,044	16,829,029	38,776,664	25,661,254	94,318,741	3,145,572
Real estate	5,125,034	838,652	1,581,330	16,561,256	38,441,880	25,590,224	94,066,379	752,014
Lessors of residential buildings and dwellings and cooperative housing	165,084	48,188	235,557	1,456,095	12,720,459	4,738,410	20,161,880	64,437
Lessors of nonresidential buildings (except miniwarehouses)	2,271,139	132,490	246,041	4,571,136	17,499,674	4,418,984	60,924,940	232,917
Lessors of miniwarehouses and self-storage units	* 9,956	* 20,545	* 4,791	* 36,882	* 577,573	* 31,127	1,366,608	* 11,727
Lessors of other real estate property	129,675	215,690	22,453	864,705	553,782	1,950,493	4,253,657	186,661
Other real estate activities	2,549,180	421,740	1,072,488	9,632,439	7,090,392	14,451,210	7,359,294	256,273
Rental and leasing services and lessors of nonfinancial intangible assets	137,854	882,135	* 2,714	267,773	334,783	71,030	252,362	2,393,558
Professional, scientific, and technical services	431,192	782,198	257,635	3,179,044	1,515,051	2,456,323	86,464	120,041
Management of companies (holding companies)	15,569,637	1,136,642	1,811,363	15,811,098	1,251,512	18,581,542	474,038	58,612
Administrative and support and waste management and remediation services	22,471	* 127,706	45,155	396,293	115,298	798,380	34,623	33,460
Educational services	* 1,862	* 7,318	10,659	* 89,493	* 1,278	* 5,020	* 4,017	* 1
Health care and social assistance	165,460	95	11,332	1,151,790	1,056,070	165,199	116,286	97,983
Arts, entertainment, and recreation	28,442	270,241	38,265	468,723	567,377	967,977	93,742	30,437
Accommodation and food services	63,101	351,044	13,487	825,384	1,792,843	2,762,108	316,849	* 57,240
Other services	6,640	0	* 143	68,837	144,986	* 56,989	* 22,032	* 1,282
Nature of business not allocable	0	0	* 69	* 68,046	0	0	0	0

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

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

Partnership Returns, 2010

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Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2009–2010

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2009									
All industries	624,086	2,226,137	62,028,757	396,611	8,013,921	139,313,947	1,969,446	8,235,746	88,895,973
Agriculture, forestry, fishing, and hunting	61,893	185,062	2,312,655	13,499	64,287	291,901	49,917	144,779	-2,607,178
Mining	9,302	183,971	-3,535,907	7,048	440,827	9,326,065	15,158	352,176	10,702,959
Utilities	3,339	9,762	385,553	621	131,848	821,809	1,897	9,975	-4,154,917
Construction	35,987	78,958	1,440,060	9,974	40,269	-978,463	127,069	383,078	-7,500,306
Manufacturing	9,074	20,096	11,067,903	2,049	248,538	15,440,698	30,231	294,808	7,748,240
Wholesale trade	12,192	31,229	656,961	1,866	211,563	2,265,100	37,427	120,391	9,639,177
Retail trade	61,669	133,518	883,342	5,401	154,313	1,573,252	96,614	297,849	1,986,026
Transportation and warehousing	5,178	11,147	611,516	1,749	1,083,758	2,619,896	42,612	132,212	-1,745,767
Information	4,889	15,501	13,244,027	3,203	56,511	14,094,073	33,714	107,303	6,018,491
Finance and insurance	50,144	333,460	6,611,939	78,135	2,101,681	81,265,187	158,756	1,377,928	63,942,582
Securities, commodity contracts, and other financial investments and related activities	42,845	306,423	1,479,727	58,489	1,833,524	73,601,982	111,959	1,057,999	52,136,289
Securities and commodity contracts and exchanges	4,236	9,680	-568,104	1,854	117,596	1,940,390	3,647	19,760	4,576,421
Other financial investment activities	38,609	296,743	2,047,831	56,635	1,715,928	71,661,592	108,311	1,038,239	47,559,868
Funds, trusts, and other financial vehicles	1,964	11,352	4,230,906	18,129	210,653	7,361,563	21,401	205,079	5,941,187
Other finance and insurance	5,336	15,684	901,306	1,517	57,504	301,641	25,396	114,850	5,865,107
Real estate and rental and leasing	243,141	914,008	11,539,807	237,793	2,221,390	1,352,667	981,548	3,583,626	-23,868,733
Real estate	229,367	881,332	10,998,654	236,039	2,208,421	-4,574,130	961,860	3,495,779	-24,623,112
Lessors of residential buildings and dwellings and cooperative housing	50,973	202,086	1,767,811	84,648	878,169	-7,660,374	282,596	941,256	-8,360,733
Lessors of nonresidential buildings (except miniwarehouses)	95,018	374,692	7,824,756	72,309	534,675	13,628,172	342,085	1,328,241	8,342,571
Lessors of miniwarehouses and self-storage units	8,569	19,742	51,328	3,051	21,391	364,586	8,808	28,244	88,857
Lessors of other real estate property	28,954	133,128	953,230	14,055	248,308	-482,174	53,379	168,041	-288,725
Other real estate activities	45,853	151,685	401,530	61,976	525,878	-10,424,341	274,992	1,029,997	-24,405,083
Rental and leasing services and lessors of nonfinancial intangible assets	13,774	32,676	541,153	1,754	12,969	5,926,797	19,688	87,847	754,379
Professional, scientific, and technical services	30,510	74,238	9,635,811	7,211	52,530	5,395,143	131,891	398,219	14,872,452
Management of companies (holding companies)	168	1,364	1,125,349	5,288	730,610	2,092,619	10,983	82,212	7,905,934
Administrative and support and waste management and remediation services	27,270	60,548	355,430	2,446	6,843	1,008,175	35,581	114,750	2,258,495
Educational services	4,046	8,472	79,474	* 118	* 409	* 5,645	7,046	17,626	138,116
Health care and social assistance	10,857	32,386	4,107,722	4,714	60,075	3,826,708	48,751	198,944	14,442,536
Arts, entertainment, and recreation	10,440	29,428	863,153	6,027	337,960	-368,961	38,760	219,919	-2,747,565
Accommodation and food services	27,615	67,761	304,800	7,936	66,535	-866,806	71,034	267,606	-7,749,301
Other services	16,371	35,229	339,162	1,533	3,975	149,239	47,158	125,745	-393,309
Nature of business not allocable	0	0	0	0	0	0	* 3,300	* 6,601	* 8,040

Footnotes at end of table.

Partnership Returns, 2010

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Table 8. Domestic General Partnerships, Limited Partnerships, and Limited Liability Companies: Selected Items, by Selected Industrial Group, Tax Years 2009–2010—Continued

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

Tax year, industrial group	Domestic general partnerships			Domestic limited partnerships			Domestic limited liability companies		
	Number of partnerships	Number of partners	Total net income (loss)	Number of partnerships	Number of partners	Total net income (loss)	Number of limited liability companies	Number of partners	Total net income (loss)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2010									
All industries	590,512	2,175,147	75,703,274	374,889	8,861,464	194,612,720	2,090,019	8,401,806	157,477,529
Agriculture, forestry, fishing, and hunting	47,853	153,515	2,062,777	15,037	66,785	400,563	54,940	165,266	-1,107,274
Mining	13,006	303,526	209,602	6,990	600,177	15,127,263	20,967	429,151	13,563,881
Utilities	3,133	9,195	528,262	411	145,206	1,312,627	3,048	13,883	-2,756,062
Construction	31,839	72,936	2,593,627	9,472	39,554	-857,023	120,139	320,509	-2,684,452
Manufacturing	10,851	27,095	19,521,421	1,874	259,306	19,899,957	42,942	217,037	20,387,541
Wholesale trade	9,772	23,251	428,968	2,677	269,655	2,723,315	43,402	123,783	10,726,836
Retail trade	46,493	103,296	986,619	7,021	20,402	1,508,201	95,284	285,683	2,771,147
Transportation and warehousing	4,237	9,822	1,225,407	1,413	1,658,801	2,095,743	43,825	202,281	-473,239
Information	7,232	20,163	11,737,731	2,193	43,017	12,452,276	36,998	124,544	8,457,451
Finance and insurance	47,819	296,960	12,661,631	69,264	2,567,473	113,672,480	145,343	1,195,732	78,122,238
Securities, commodity contracts, and other financial investments and related activities	40,794	265,234	7,549,375	53,135	2,389,931	102,577,640	103,092	894,993	65,267,778
Securities and commodity contracts and exchanges	2,681	5,484	-22,136	1,449	610,190	2,218,383	2,887	15,345	3,064,750
Other financial investment activities	38,114	259,750	7,571,511	51,686	1,779,741	100,359,257	100,205	879,648	62,203,028
Funds, trusts, and other financial vehicles	3,423	20,241	4,191,892	13,586	160,343	10,099,264	21,619	195,966	7,873,797
Other finance and insurance	3,601	11,484	920,363	2,543	17,199	995,575	20,632	104,773	4,980,663
Real estate and rental and leasing	236,185	838,255	10,958,080	221,426	2,138,156	8,247,679	1,024,582	3,705,087	-12,333,811
Real estate	223,671	810,313	10,070,128	219,485	2,117,719	3,958,697	997,644	3,595,188	-13,833,005
Lessors of residential buildings and dwellings and cooperative housing	56,912	207,843	1,555,042	82,035	964,338	-7,184,113	292,708	963,966	-9,505,272
Lessors of nonresidential buildings (except miniwarehouses)	97,106	327,665	6,989,971	70,686	555,382	17,134,503	392,521	1,475,226	10,261,920
Lessors of miniwarehouses and self-storage units	7,458	17,653	109,817	1,242	40,681	475,522	7,798	22,590	239,614
Lessors of other real estate property	28,901	145,580	947,535	10,473	165,667	-125,206	55,852	183,171	-117,010
Other real estate activities	33,295	111,571	467,764	55,048	391,652	-6,342,009	248,764	950,235	-14,712,257
Rental and leasing services and lessors of nonfinancial intangible assets	12,513	27,942	887,951	1,941	20,436	4,288,982	26,937	109,899	1,499,194
Professional, scientific, and technical services	38,982	90,279	5,742,447	6,192	39,615	5,735,630	147,728	435,671	16,703,869
Management of companies (holding companies)	152	1,491	973,629	8,836	751,258	6,909,303	15,477	118,541	14,156,987
Administrative and support and waste management and remediation services	24,955	53,456	446,022	2,903	8,384	1,153,776	47,714	115,856	2,669,523
Educational services	* 2,735	* 5,859	* 18,749	* 6	* 18	* 109,846	9,758	24,099	55,696
Health care and social assistance	10,839	33,044	4,201,933	5,293	67,066	4,008,754	48,017	209,509	17,221,984
Arts, entertainment, and recreation	7,802	26,061	714,610	4,803	115,119	-443,694	45,704	248,504	-2,353,744
Accommodation and food services	22,743	57,605	261,200	7,628	66,784	381,240	81,373	321,218	-5,435,920
Other services	23,877	49,324	286,980	1,448	4,688	174,785	58,024	133,552	-165,672
Nature of business not allocable	* 7	* 14	* 143,579	0	0	0	* 4,755	* 11,901	* -49,451

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

NOTES: Detail may not add to totals because of rounding. The sum of the number of partnerships for all three categories does not sum to the total number of partnerships in other tables and figures because companies classified as limited liability partnerships (LLPs), foreign partnerships, other, or nonresponse were not included in this table due to the small number of returns. For 2010 there were 141,836 LLPs, 12,897 foreign, 9,614 other, and 28,714 unidentified.

Nonprofit Charitable Organizations, 2009

by Paul Arnsberger

Nonprofit charitable organizations exempt from income tax under Internal Revenue Code (IRC) section 501(c)(3) filed 320,791 Forms 990 and 990-EZ for Tax Year 2009, a slight increase from 2008. These organizations held \$2.70 trillion in assets, an increase in real terms of 6 percent from the previous year.¹ They also reported 6 percent more in total revenue (\$1.48 trillion), nearly three-fourths of which (\$1.09 trillion) came from program services (Figure A).²

Nonprofit charitable organizations that operated hospitals filed 2,642 Forms 990 for Tax Year 2009. These organizations reported \$774.2 billion in assets and \$634.2 billion in revenue. The \$597.7 billion in program service revenue reported by nonprofit hospital organizations represents over half of all program service revenue earned by the nonprofit sector for Tax Year 2009.

The statistics for charities and other tax-exempt organizations reported in this article are based on data compiled from Form 990, *Return of Organization Exempt from Income Tax*, and Form 990-EZ, the short form version of this information return. For Tax Year 2009, the latter form could be completed by certain organizations with end-of-year assets less than \$1.25 million and gross receipts less than \$500,000.³ Slightly fewer than half of the nonprofit filing population completed this short form, which includes condensed income statement and balance sheet information.⁴

Charitable Organizations Tax-Exempt Under IRC Section 501(c)(3)

In order to qualify for tax-exempt status, an organization must show that its purpose serves the public good, as opposed to a private interest. The activities of a nonprofit organization are limited in that they must further one or more of the purposes for which the organization was granted tax-exempt status. Organizations that are exempt

Paul Arnsberger is a statistician with the Special Studies Special Projects Section. This article was prepared under the direction of Melissa Ludlum, Chief.

Figure A

Nonprofit Charitable Organizations, Selected Financial Data, Tax Years 2008–2009

[All figures are estimates based on samples—money amounts are in millions of constant 2009 dollars]

Item	2008 [1]	2009	Percentage change
	(1)	(2)	(3)
Number of returns	315,184	320,791	1.8
Form 990	148,821	162,421	9.1
Form 990-EZ	166,363	158,370	-4.8
Total assets	2,547,843	2,697,073	5.9
Total liabilities	1,097,951	1,132,923	3.2
Net assets	1,449,893	1,564,150	7.9
Total revenue	1,392,825	1,481,103	6.3
Program service revenue	1,048,977	1,085,889	3.5
Contributions, gifts, and grants [2]	325,417	327,399	0.6
Investment income [3]	25,844	26,941	4.2
Other	-7,413	40,874	[4]
Total expenses	1,411,112	1,433,908	1.6
Excess of revenue over expenses	-18,286	47,195	[4]

[1] Dollar values were adjusted for inflation using the 2005 chain-type price index for Gross Domestic Product (GDP) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis. Inflation-adjusted amounts were calculated in 2009 constant dollars.

[2] Includes membership dues.

[3] Includes "investment income" and "tax-exempt bond proceeds" from Form 990 and "investment income" from Form 990-EZ.

[4] Percentage change cannot be calculated.

NOTES: Data are from both Forms 990 and 990-EZ for nonprofit charitable organizations that are tax exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

under IRC section 501(c)(3) are those whose purposes are religious, charitable, scientific, literary, or educational. In practice, these categories cover a broad range of activities. Examples of the varied exempt purposes of these charitable organizations include nonprofit hospitals, youth organizations, community foundations, schools, service organizations, museums, low-income housing, and environmental preservation groups. These organizations may not allow net earnings to inure to the benefit of a shareholder or individual. Activities attempting

¹ Dollar values were adjusted for inflation using the 2005 chain-type price index for Gross Domestic Product (GDP) as reported by the U.S. Department of Commerce, Bureau of Economic Analysis. Inflation-adjusted money amounts were calculated in 2009 constant dollars and are referred to in this article as "constant dollars" or "real dollars."

² The statistics in this article exclude private foundations, most organizations with receipts totaling less than \$25,000, as well as most churches and certain other types of religious organizations. While the article focuses on organizations exempt under Internal Revenue Code section 501(c)(3), SOI also collects data on organizations exempt under sections 501(c)(4) through (c)(9). Data from these organizations can be found in Tables 2, 3, and 4 at the end of this article. Additional tax-exempt organizations are described under sections 501(c)(1), (2), and (10) through (27). Because they constitute a small proportion of financial activity for the nonprofit sector, SOI does not collect data for these organizations.

³ The Form 990-EZ filing threshold was revised each year between 2008 and 2010. For Tax Year 2008, most organizations with assets less than \$2.5 million and gross receipts less than \$1,000,000 were permitted to file the Form 990-EZ. For Tax Year 2010, only organizations with assets less than \$500,000 and gross receipts less than \$200,000 were eligible to file the Form 990-EZ. For all tax years, certain organizations that fell below the Form 990 filing threshold were still required to file the long form due to activities in which they engaged during the year.

⁴ Unless otherwise indicated, data presented in this article are from both Form 990 and Form 990-EZ filers. The tables at the end of the article present data by type of form. Detailed data for Form 990 filers are provided in Tables 1, 2, and 3. Form 990-EZ data are found in Table 4.

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to influence legislation cannot be a substantial part of an organization's activities, and the organization may not intervene in a political campaign on behalf of, or in opposition to, any candidate.⁵ Generally, a donor's contribution to one of these organizations is deductible for income tax purposes.

Of the 1,238,201 active organizations recognized by the Internal Revenue Service (IRS) under IRC section 501(c)(3), some 320,791 filed Form 990 or 990-EZ returns for Tax Year 2009.⁶ Certain nonprofit charitable organizations were not required to file either Form 990 or 990-EZ; these included churches and certain other religious organizations, as well as organizations with annual gross receipts totaling less than \$25,000.⁷ Nonprofit private foundations, which are also tax exempt under section 501(c)(3) (and included in the 1,238,201 figure above), are required to file Form 990-PF, *Return of Private Foundation*.⁸

Financial Highlights and Characteristics

In Tax Year 2009, the nonprofit sector began to rebound from financial losses resulting from the recession that persisted through Tax Year 2008. Charitable organizations exempt under IRC section 501(c)(3) reported increases in each of the major asset categories in Tax Year 2009, however total assets (\$2.70 trillion) and total revenue (\$1.48 trillion) remained slightly below pre-recession, Tax Year 2007 levels when adjusted for inflation.

With total liabilities and total expenses increasing each of the past 2 years, to \$1.13 trillion and \$1.43 trillion, respectively, total net assets and total excess (of revenue over expenses) remained far below pre-recession levels. Between Tax Years 2008 and 2009, program service revenue, the major source of revenue for nonprofit charitable organizations continued its long trend of growth, increasing 4 percent in real terms to \$1.09 trillion. This revenue includes fees collected by organizations in support of their tax-exempt purposes, such as tuition; hospital patient charges (including Medicare and Medicaid payments); and admission fees collected by museums, performing arts groups, and community organizations.

Although 41 percent of the returns filed by section 501(c)(3) organizations for 2009 were filed by small organizations, defined to be those organizations with assets less than \$100,000, these organizations collectively held just 0.2 percent of total assets and reported 1 percent of total revenue (Figure B). In comparison, large organizations, defined to be those organizations with assets of \$10 million or more, represented just over 6 percent of the returns filed but accounted for 91 percent of total asset holdings and nearly 85 percent of total revenue reported.

Figure C illustrates the types of revenue reported by organizations of different sizes. Organizations with assets over \$10 million received 78 percent of their total revenue from program service revenue while only 18 percent came from contributions gifts and grants. In contrast,

Figure B

Nonprofit Charitable Organizations, by Asset Size, Tax Year 2009

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

Asset size	Returns		Total assets		Total revenue	
	Number	Percentage of total	Amount	Percentage of total	Amount	Percentage of total
	(1)	(2)	(3)	(4)	(5)	(6)
Total	320,791	100.0	2,697,073	100.0	1,481,103	100.0
Under \$100,000 [1]	132,800	41.4	4,505	0.2	15,775	1.1
\$100,000 under \$500,000	77,786	24.2	19,222	0.7	28,915	2.0
\$500,000 under \$1,000,000	28,875	9.0	20,890	0.8	16,410	1.1
\$1,000,000 under \$10,000,000	61,239	19.1	200,652	7.4	165,746	11.2
\$10,000,000 under \$50,000,000	13,867	4.3	295,571	11.0	196,820	13.3
\$50,000,000 or more	6,226	1.9	2,156,233	79.9	1,057,436	71.4

[1] Includes returns with zero assets or assets not reported.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations tax exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain types of religious organizations. Detail may not add to totals because of rounding.

⁵ For more information on the requirements for tax exemption under section 501(c)(3) and other IRC sections, see Internal Revenue Service Publication 557, *Tax Exempt Status for Your Organization*.

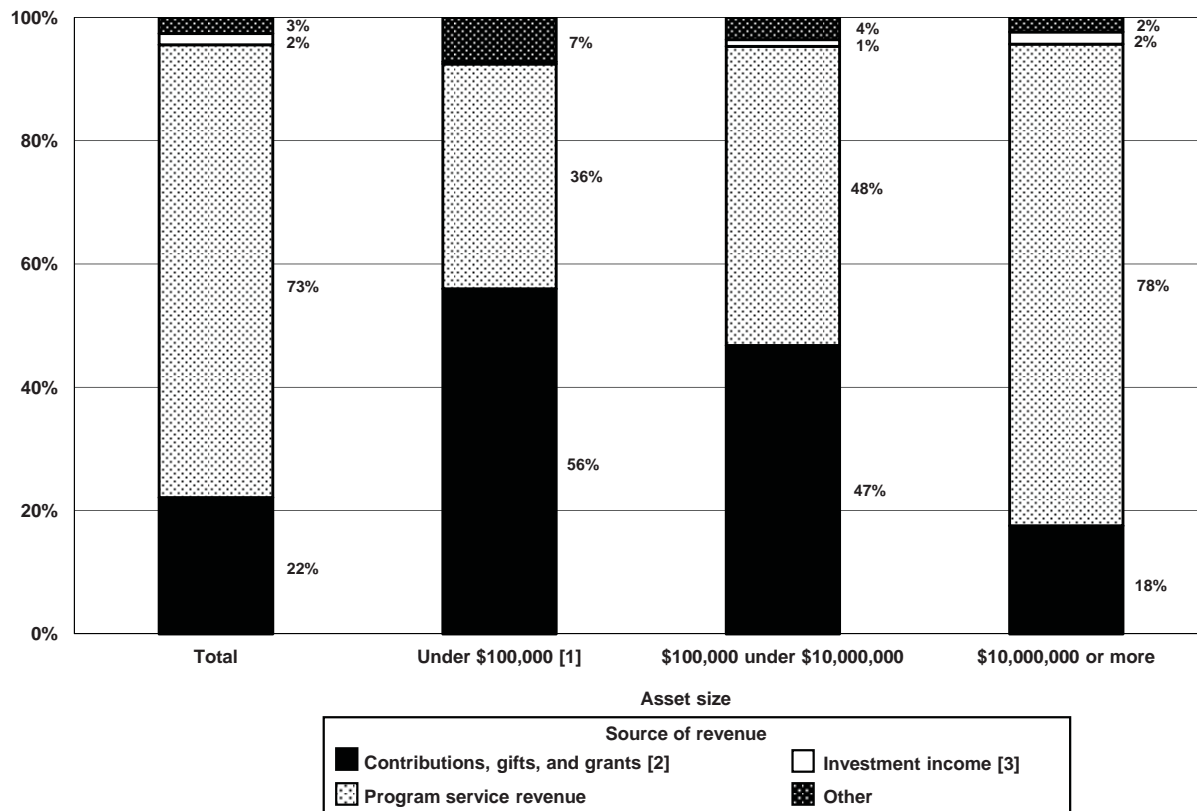
⁶ Data presented in this article are from Tax Year 2009 Forms 990 and 990-EZ filed in Calendar Years 2010 and 2011. The total number of nonprofit charitable organizations, including those not required to file Form 990 or Form 990-EZ, is based on data obtained from the 2010 *IRS Data Book* Table 25 for Fiscal Year 2009.

⁷ The \$25,000 filing threshold is an average of an organization's gross receipts over the previous 3 years. These organizations are required annually to file a very short electronic document called the Form 990-N.

⁸ For information on private foundations, see Belmonte, Cynthia, "Domestic Private Foundations and Excise Taxes, Tax Year 2008," *Statistics of Income Bulletin*, Winter 2012, Volume 31, Number 3.

Figure C

Sources of Nonprofit Charitable Organization Revenue, by Asset Size, Tax Year 2009



[1] Includes returns with zero assets or assets not reported.

[2] Includes membership dues.

[3] Includes "investment income" and "tax-exempt bond proceeds" from Form 990 and "investment income" from Form 990-EZ.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to 100 percent because of rounding.

smaller organizations received a much higher percentage of support from contributions in 2009. Because the largest nonprofit charitable organizations, such as hospitals and universities, dominate the financial activity in the sector, program service revenue was the main source of revenue for IRC section 501(c)(3) filers overall.

Nonprofit Charitable Organizations Classified by NTEE Codes

The National Taxonomy of Exempt Entities (NTEE) is a classification system developed by the National Center for Charitable Statistics, which classifies organizations by institutional purpose and major programs

and activities.⁹ Organizations are classified for statistical purposes by the IRS Statistics of Income Division on the basis of information provided in the "Statement of Program Service Accomplishments" section of Forms 990 and 990-EZ. Figure D shows data by NTEE's major program categories.

Some 38 percent of all organizations that filed Forms 990 and 990-EZ filed for Tax Year 2009 were classified as human service organizations, the largest category in terms of returns filed. The average human service organization reported \$2.5 million in assets and \$1.6 million in revenue. In terms of assets, only organizations classified as religion related were smaller, averaging less

⁹ For information on the National Taxonomy of Exempt Entities classification system, see the National Center for Charitable Statistics Web site: www.nccs.urban.org.

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Figure D

Selected Items for Nonprofit Charitable Organizations Classified by NTEE Category, Tax Year 2009

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

NTEE major category [1]	Number of returns	Total assets	Net assets	Revenue			Total expenses	Excess of revenue over expenses
				Total	Contributions, gifts, and grants	Program service revenue		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	320,791	2,697,073	1,564,150	1,481,103	327,399	1,085,889	1,433,908	47,195
Arts, culture, and humanities	34,001	100,953	79,491	29,091	16,413	9,678	28,141	950
Education	56,802	880,113	586,406	277,767	81,938	172,416	269,602	8,165
Environment, animals	14,468	42,076	35,062	13,592	9,289	3,457	12,705	887
Health	37,319	1,079,646	522,978	856,628	61,070	769,240	825,910	30,718
Human services	121,939	301,153	140,345	199,310	83,241	107,650	194,763	4,547
International, foreign affairs	5,705	33,293	22,055	27,583	24,766	1,892	27,201	382
Mutual, membership benefit	837	15,751	6,954	2,324	269	1,277	2,361	-37
Public, societal benefit	29,191	217,821	149,982	64,913	43,226	18,431	63,765	1,148
Religion related	20,529	26,270	20,881	9,895	7,188	1,849	9,459	436

[1] The National Taxonomy of Exempt Entities (NTEE) is a classification system that uses 26 major field areas that are aggregated into the categories shown above. It was developed by the National Center for Charitable Statistics.

NOTES: Data are from Forms 990 and 990-EZ for nonprofit charitable organizations that are tax exempt under Internal Revenue Code section 501(c)(3) and exclude private foundations, most organizations with receipts less than \$25,000, as well as most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

than \$500,000 per return. The human services category comprises a wide range of organizations, such as: low-income housing providers; recreational clubs; disaster relief organizations; and daycare and senior centers,

The education category ranked second in terms of returns filed (56,802) and assets (\$880.1 billion) for 2009. Nearly one-third of all assets reported on Forms 990 and 990-EZ by organizations exempt under IRC section 501(c)(3) were held by educational institutions. These organizations reported \$277.8 billion in revenue, or about \$4.9 million per return, slightly higher than the average for the nonprofit sector as a whole. While colleges and universities were responsible for the majority of the financial activity in the education category, nearly 98 percent of returns were filed by organizations such as educational foundations and booster clubs; preschools; elementary and secondary schools; scholarship funds; and PTAs.

The NTEE category health comprised 37,319 Forms 990 and 990-EZ for Tax Year 2009. As part of the dominant category in terms of financial activity, these organizations reported \$1.1 trillion in assets and \$856.6 billion in revenue, an average of \$28.9 million and \$22.9 million per return, respectively. In addition to hospitals (discussed further in the next section), organizations in the health category include medical research and advocacy

organizations, substance abuse treatment centers, and hospital support foundations.

Nonprofit Hospitals

Beginning with Tax Year 2008, nonprofit organizations that operated one or more hospitals were required to report certain financial activity on Schedule H of the Form 990.¹⁰ For Tax Year 2009, these 2,642 organizations reported \$774.2 billion in assets and \$634.2 billion in revenue. Like many large charities, hospital organizations reported program service revenue as their predominant source of revenue. The average hospital reported \$226.2 million in program service revenue on its return for a total of \$597.7 billion, or 55 percent of the program service revenue reported by all nonprofit charitable organizations for Tax Year 2009.

Filers were required to report detailed information on community benefit activities such as free or discounted charity care on Schedule H. For Tax Year 2009, nonprofit hospitals reported \$57.8 billion of financial assistance and other community benefits at cost. “Unreimbursed Medicaid” and “charity care at cost” were the largest of these community benefit expenses at \$18.1 billion and \$13.9 billion, respectively.

Figure E shows data, by State, on IRC section 501(c)(3) organizations that operated hospitals. For Tax Year

¹⁰ Most, but not all, organizations that operated a hospital were included in the NTEE health category. Some 4 percent of the total revenue reported by organizations filing a Schedule H, *Hospitals*, came from universities operating a hospital as part of a medical school program and were classified in the education category.

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Figure E

Selected Items for Nonprofit Charitable Organizations Operating Hospitals, by State, Tax Year 2009

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

State	Total number of Forms 990 and 990-EZ filed [1]	Returns by organizations operating hospitals	Total assets	Net assets	Revenue			Total expenses
					Total	Contributions, gifts, and grants	Program service revenue	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total	320,791	2,642	774,179	383,259	634,163	19,458	597,701	606,574
Alabama	4,039	21	3,672	1,432	3,218	16	3,111	3,120
Alaska	1,001	5	396	263	275	49	223	251
Arizona	4,493	31	12,197	5,868	10,936	116	10,631	10,292
Arkansas	2,991	43	4,271	2,547	4,551	41	4,337	4,424
California	37,921	154	87,430	40,252	67,468	1,934	65,163	64,317
Colorado	6,395	27	11,513	6,540	6,576	159	6,265	6,063
Connecticut	6,131	38	9,894	4,040	9,676	202	9,145	9,240
Delaware	925	5	2,717	1,391	2,152	34	2,040	2,013
District of Columbia	2,448	8	3,955	1,855	4,232	288	3,835	4,107
Florida	13,157	90	41,443	21,941	28,763	1,501	26,663	27,909
Georgia	8,169	78	26,989	14,764	17,603	929	16,067	16,652
Hawaii	1,807	12	1,808	878	1,872	46	1,783	1,772
Idaho	1,331	15	2,652	1,303	1,998	11	1,953	1,908
Illinois	11,675	119	40,227	19,649	29,333	480	27,810	27,718
Indiana	8,262	71	19,254	10,141	14,092	144	13,472	13,256
Iowa	3,965	47	5,976	3,786	5,162	122	4,873	4,880
Kansas	3,458	55	3,701	2,285	3,193	34	3,097	3,086
Kentucky	3,556	60	9,810	4,849	9,729	64	9,407	9,285
Louisiana	4,235	33	9,803	5,176	9,698	276	9,290	9,568
Maine	2,144	42	4,129	2,145	5,094	61	4,953	4,973
Maryland	6,750	48	15,926	5,665	13,702	230	13,101	13,154
Massachusetts	10,471	55	42,861	25,524	29,241	3,778	24,269	28,597
Michigan	9,074	119	26,356	11,271	25,169	246	24,205	24,470
Minnesota	8,014	75	17,831	8,052	17,401	410	16,700	16,387
Mississippi	2,521	31	2,860	1,854	3,163	30	3,027	3,020
Missouri	6,050	53	15,686	8,772	14,977	165	14,475	14,395
Montana	2,725	42	2,830	1,857	2,377	34	2,292	2,257
Nebraska	1,478	43	7,523	4,953	5,238	213	4,822	4,922
Nevada	1,460	7	1,165	387	911	1	902	897
New Hampshire	1,949	25	4,328	1,875	3,840	32	3,701	3,707
New Jersey	8,046	61	19,606	6,916	18,575	386	17,847	18,120
New Mexico	2,016	9	2,488	1,089	2,120	28	2,086	2,011
New York	25,209	180	50,235	18,172	49,258	1,525	46,123	48,213
North Carolina	9,552	68	20,026	10,177	15,150	70	14,512	14,205
North Dakota	1,156	56	2,462	893	2,423	16	2,372	2,301
Ohio	12,039	120	42,535	21,936	34,877	1,040	32,628	33,064
Oklahoma	4,306	26	4,481	2,834	3,783	81	3,587	3,442
Oregon	6,175	30	6,677	3,368	6,292	50	6,014	6,032
Pennsylvania	15,314	137	44,247	22,320	39,640	1,654	37,062	38,030
Rhode Island	1,267	13	3,130	1,565	3,242	54	3,050	3,200
South Carolina	2,904	20	6,034	3,393	4,930	24	4,818	4,616
South Dakota	1,329	32	3,142	1,712	2,862	32	2,812	2,697
Tennessee	5,606	49	18,198	10,244	12,102	1,090	10,765	11,659
Texas	18,821	114	39,646	22,179	27,146	379	25,958	25,208
Utah	1,120	5	5,049	2,586	3,721	28	3,627	3,353
Vermont	1,057	16	1,886	834	1,989	11	1,944	1,915
Virginia	9,331	51	15,951	8,617	12,616	125	11,906	11,952
Washington	6,968	31	22,371	9,798	18,689	288	17,548	17,991
West Virginia	1,703	35	4,251	1,560	4,225	22	4,137	4,204
Wisconsin	6,321	118	19,269	10,848	15,581	60	15,214	14,454
Wyoming	1,100	2	246	183	280	0	274	270
Foreign	861	17	3,046	720	3,022	849	1,805	2,997

[1] Includes Forms 990 and 990-EZ.

NOTES: Except where noted, data are from Forms 990 for nonprofit charitable organizations tax exempt under Internal Revenue Code section 501(c)(3) that filed Schedule H, Hospitals. Detail may not add to totals because of rounding.

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2009, some 8 States had more than 100 nonprofit hospital organizations. New York had the most returns filed (180), while California reported the most assets (\$87.4 billion) and revenue (\$67.5 billion). Many returns included data for multiple hospitals and other facilities reported on a single Form 990 and Schedule H. Some of the largest nonprofit hospital systems included the Kaiser Foundation Hospitals and Catholic Healthcare West in California and the Partners Healthcare System in Massachusetts.

Summary

For 2009, nonprofit charitable organizations (excluding private foundations) tax exempt under IRC section 501(c)(3) reported \$2.7 trillion in total assets and \$1.5 trillion in revenue, both increases from 2008. The number of returns filed by these organizations was 320,791, split nearly evenly between Forms 990 and 990-EZ.

Using National Taxonomy of Exempt Entities codes, health was the predominant category, accounting for 40 percent of total assets and 58 percent of total revenue reported by nonprofit charitable organizations. Organizations that operated hospitals filed 2,642 returns for Tax Year 2009 and accounted for more than half of all program service revenue reported by nonprofit charitable organizations.

Data Sources and Limitations

The statistics in this article are based on a sample of Tax Year 2009 Forms 990, *Return of Organization Exempt from Income Tax*, and Forms 990-EZ, *Short Form Return of Organization Exempt from Income Tax*. Organizations were required to file the 2009 form when their accounting periods ended any time between December 31, 2009, and November 30, 2010. The sample did not include private foundations, which were required to file Form 990-PF. Most churches and certain other types of religious organizations were also excluded from the sample because they were not required to file Form 990 or Form 990-EZ. The sample included only those returns with average receipts of more than the filing threshold of \$25,000.

The sample design was divided into two parts: the first sampling frame included all returns filed by

organizations exempt under IRC section 501(c)(3); the second sampling frame included all returns filed by organizations exempt under sections 501(c)(4) through (9).¹¹ Organizations tax exempt under other IRC sections were excluded from the sample. The data presented were obtained from returns as originally filed with the IRS. They were subjected to comprehensive testing and correction procedures in order to improve statistical reliability and validity. However, in most cases, changes made to the original return as a result of either administrative processing or taxpayer amendment were not incorporated into SOI's database.

The two samples were classified into strata based on type of return and size of end-of-year total assets, with each stratum sampled at a different rate. For section 501(c)(3) organizations, a sample of 17,300 returns was selected from a population of 323,473. Sampling rates ranged from 100 percent for organizations with total assets of \$50,000,000 or more to 0.83 percent for organizations reporting total assets less than \$500,000. Additionally, electronically-filed returns that included Schedule H at the time of sampling were selected at a rate of 100 percent. The second sample contained 6,592 records selected from the population of 118,652 returns filed by organizations exempt under sections 501(c)(4) through (9). Sampling rates ranged from 100 percent for organizations with assets of \$10,000,000 or more to 1.17 percent for organizations with assets between \$150,000 and \$399,999. The filing populations for these organizations included some returns of terminated organizations, returns of inactive organizations, duplicate returns, and returns of organizations filed with tax periods prior to 2009. However, these returns were excluded from the final sample and the estimated population counts.

Because the data are based on samples, they are subject to sampling error. In order to use these statistics properly, the magnitude of the sampling error, measured by the coefficient of variation (CV), should be taken into account. Figure F shows CVs for selected financial data. A discussion of methods for evaluating the nonsampling error can be found later in this issue in SOI Sampling Methodology and Data Limitations.¹²

¹¹ Includes: 501(c)(4)-civic leagues, social welfare organizations, and local associations of employees; 501(c)(5)-labor, agricultural, and horticultural organizations; 501(c)(6)-business leagues, chambers of commerce, real estate boards, and like organizations; 501(c)(7)-social and recreational clubs; 501(c)(8)-fraternal beneficiary societies and associations; and 501(c)(9)-voluntary employees' beneficiary associations.

¹² This information can also be found on SOI's Tax Stats Web site at: <http://www.irs.gov/pub/irs-soi/sampling.pdf>.

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Figure F

Coefficients of Variation for Selected Items, by Internal Revenue Code Section, Tax Year 2009

Item	Internal Revenue Code section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	0.07	6.30	6.93	4.89	6.86	12.17	6.13
Total assets	0.05	0.48	1.71	1.02	2.38	0.22	0.31
Cash—non-interest bearing	0.97	2.67	5.93	4.53	5.47	7.55	4.39
Savings and temporary cash investments	0.50	1.72	4.05	2.82	5.60	2.05	1.56
Pledges and grants receivable	0.83	7.22	14.43	17.48	35.03	98.70	22.73
Accounts receivable	0.43	1.06	3.94	3.16	5.36	0.92	1.23
Receivables from officers, etc.	0.23	1.31	51.33	15.68	11.08	85.82	* 0.00
Receivables from disqualified persons	0.03	* 0.00	68.22	23.52	* 0.00	* 0.00	* 0.00
Notes and loans receivables	0.57	0.28	9.14	3.30	7.69	0.46	13.33
Inventories for sale or use	0.64	3.71	10.93	11.21	10.12	15.02	0.00
Prepaid expenses or deferred charges	0.73	2.65	6.87	3.62	8.66	32.65	4.18
Land, buildings, & equipment (net)	0.23	2.01	4.30	3.43	2.44	9.53	0.98
Investments in public securities	0.25	0.60	1.81	0.82	13.15	0.15	0.39
Investments in other securities	0.21	1.55	2.03	2.65	14.99	0.36	0.29
Program-related investments	0.96	4.38	35.32	3.19	18.70	0.06	5.16
Intangible assets	2.88	3.19	0.84	4.14	2.24	92.41	0.00
Other assets	0.45	0.80	5.52	3.65	8.05	0.37	0.91
Total liabilities	0.23	0.49	2.28	1.06	3.49	0.09	0.55
Accounts payable and accrued expenses	0.43	0.98	3.01	4.56	4.79	0.85	0.46
Grants payable	1.85	1.17	68.36	16.10	0.00	0.12	0.00
Deferred revenue	0.89	1.18	8.94	2.65	6.29	17.00	7.82
Tax-exempt bond liabilities	0.25	1.16	* 0.00	0.00	0.00	92.56	0.00
Escrow account liability	2.88	0.46	14.09	0.77	75.22	0.00	7.73
Payables to officers, directors, etc.	11.54	28.01	96.78	37.81	34.44	* 0.00	0.00
Secured mortgages and notes payable	0.94	1.67	7.86	3.72	4.44	28.34	0.00
Unsecured notes and loans payable	1.14	0.57	32.20	8.85	19.01	63.96	31.43
Other liabilities	0.55	0.56	2.40	0.43	4.51	0.06	2.11
Total revenue	0.40	1.09	3.57	2.64	3.61	0.77	2.68
Total contributions	1.35	15.71	10.10	9.41	9.24	16.70	1.00
Federated campaigns	8.14	53.37	0.00	73.30	* 0.00	89.33	* 0.00
Membership dues	6.14	9.57	11.22	9.61	9.62	11.32	1.45
Fundraising events	3.41	35.61	21.66	41.49	66.12	35.62	* 0.00
Related organizations	2.16	14.70	56.44	63.66	46.57	72.16	0.00
Government grants (contributions)	2.40	4.56	12.26	23.63	56.14	92.51	0.00
All other contributions, gifts, etc.	1.76	34.65	22.19	10.77	22.42	19.10	2.86
Program service revenue	0.38	0.48	3.96	2.47	3.95	0.60	2.79
Investment income	0.47	1.33	2.61	1.45	7.49	0.12	0.78
Tax-exempt bond proceeds	0.90	0.32	1.63	46.84	77.86	5.41	0.00
Royalties	2.47	0.71	4.77	3.63	42.05	0.00	0.00
Total net rental income	2.57	11.66	11.51	12.17	25.60	10.58	5.72
Net rent—Real estate	2.57	11.67	11.51	12.23	30.14	10.50	5.43
Gross rents—Real estate	1.91	10.51	8.14	5.75	20.48	8.86	1.17
Rental expense—Real estate	2.65	15.57	11.83	7.33	26.49	26.57	0.90
Net rent—Personal property	26.11	73.54	443.92	48.45	25.49	89.19	0.00
Gross rents—Personal property	19.67	26.66	57.45	5.56	22.58	89.19	0.00
Rental expense—Personal property	8.65	19.60	85.45	0.00	23.55	* 0.00	* 0.00
Total net gain from sales of assets	4.63	23.90	163.06	32.93	83.78	0.59	1.04
Net gain from sales—Securities	6.75	8.50	33.47	3.52	56.72	0.65	1.07
Gross sales—Securities	0.18	0.37	1.63	1.10	2.07	0.18	1.03
Sales expense—Securities	0.18	0.40	1.63	1.10	2.08	0.17	1.01
Net gain from sales—Other assets	6.27	12.29	59.78	202.70	69.96	0.01	2.09
Gross sales—Other assets	3.13	7.20	37.46	18.54	42.28	0.00	2.68
Sales expense—Other assets	3.20	7.48	20.44	6.09	20.30	0.00	2.46
Net fundraising income	8.26	22.76	71.14	21.14	24.18	36.78	99.66
Gross fundraising	5.54	24.86	46.29	24.52	28.95	29.85	99.41
Fundraising expenses	6.42	29.45	32.31	24.57	35.26	31.81	98.87
Net gaming income	19.17	31.09	7.93	96.49	52.66	28.67	* 0.00
Gross income from gaming	28.87	32.67	81.26	96.82	68.31	24.53	* 0.00
Gaming expenses	31.00	34.47	85.51	97.59	77.75	26.89	* 0.00
Net income from sales of inventory	4.88	14.46	33.19	5.79	5.22	21.55	0.00
Gross sales of inventory	5.01	10.07	29.62	8.14	4.50	17.91	0.00
Cost of goods sold (inventory)	6.47	9.86	30.65	13.64	5.60	19.58	0.00
Other revenue	3.43	4.70	10.35	9.72	10.07	3.38	1.01
Total expenses	0.42	1.26	3.63	2.67	3.67	0.71	2.79
Program services	0.45	1.21	[2]	[2]	[2]	[2]	[2]
Management and general	0.58	1.47	[2]	[2]	[2]	[2]	[2]
Fundraising	1.82	31.35	[2]	[2]	[2]	[2]	[2]

* No money amount reported.

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

[2] Not required to be reported.

NOTE: Includes data from Forms 990 and 990-EZ and excludes most organizations with receipts less than \$25,000.

Nonprofit Charitable Organizations, 2009

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Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2009

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	162,421	29,336	36,002	18,158	58,833	13,867	6,226
Total assets	2,673,567,321	1,113,872	9,414,928	13,267,125	197,967,030	295,571,323	2,156,233,043
Cash—non-interest bearing	66,432,855	639,831	2,687,741	2,290,492	14,420,498	12,709,060	33,685,232
Savings and temporary cash investments	186,588,547	176,465	2,111,782	2,711,880	24,357,628	28,244,986	128,985,806
Pledges and grants receivable	67,937,431	37,945	548,786	574,477	8,022,943	11,977,083	46,776,197
Accounts receivable	133,235,178	44,190	721,492	705,407	10,017,282	15,824,569	105,922,239
Receivables from officers, etc.	592,604	*13	*1,290	0	120,258	81,716	389,327
Receivables from disqualified persons	545,259	0	0	0	*20,071	68,179	457,010
Notes and loans receivables	100,950,400	60	67,835	145,205	4,475,613	7,870,193	88,391,494
Inventories for sale or use	16,185,584	17,483	209,860	125,717	1,888,104	2,163,424	11,780,997
Prepaid expenses and deferred charges	19,681,380	19,715	118,201	100,989	1,733,814	2,563,750	15,144,911
Land, buildings, & equipment (net)	814,340,548	158,063	2,178,707	4,281,548	83,674,954	112,453,671	611,593,606
Investments in public securities	609,994,639	*3,223	248,231	1,207,691	29,549,493	57,786,856	521,199,145
Investments in other securities	444,271,547	*1,862	251,018	693,105	8,456,719	22,704,014	412,164,828
Program-related investments	44,684,914	*43	*32,383	*46,286	1,666,255	3,811,249	39,128,699
Intangible assets	5,741,056	0	20,442	*6,047	427,924	950,101	4,336,542
Other assets	162,385,378	14,981	217,161	378,281	9,135,473	16,362,472	136,277,011
Total liabilities	1,128,567,254	507,110	3,182,360	3,735,197	72,443,744	116,493,587	932,205,256
Accounts payable and accrued expenses	204,654,098	254,216	1,021,733	950,786	14,838,459	22,264,425	165,324,479
Grants payable	17,053,171	*7,185	122,737	*115,378	1,463,082	2,534,097	12,810,693
Deferred revenue	60,604,164	37,391	404,375	563,569	4,727,826	9,903,315	44,967,688
Tax-exempt bond liabilities	382,322,558	*3,747	*839	0	4,390,805	24,057,115	353,870,051
Escrow account liability	5,563,646	*2,158	*1,934	*1,613	259,076	747,663	4,551,201
Payables to officers, directors, etc.	1,149,402	77,576	130,302	*19,484	376,345	308,438	237,256
Secured mortgages and notes payable	172,572,664	54,802	706,665	1,315,916	34,060,098	34,507,779	101,927,403
Unsecured notes and loans payable	36,155,519	19,207	153,829	171,431	3,036,917	2,968,594	29,805,541
Other liabilities	248,492,032	50,827	639,945	597,019	9,291,137	19,202,159	218,710,943
Total revenue	1,463,972,636	7,346,748	22,536,849	14,532,450	165,300,172	196,820,335	1,057,436,082
Total contributions	316,924,130	3,640,969	11,261,914	7,917,393	74,224,391	66,690,253	153,189,210
Federated campaigns	3,070,589	*6,774	86,074	59,665	1,095,976	998,342	823,759
Membership dues	3,782,786	261,183	186,591	396,005	881,912	889,135	1,167,961
Fundraising events	6,149,135	222,946	444,187	163,070	1,404,410	1,041,250	2,873,272
Related organizations	21,619,760	32,959	97,465	68,649	1,745,374	1,739,823	17,935,490
Government grants (contributions)	140,638,718	1,103,508	3,980,569	4,189,178	40,249,265	32,038,952	59,077,246
All other contributions, gifts, etc.	141,663,143	2,013,599	6,467,028	3,040,827	28,847,455	29,982,752	71,311,482
Program service revenue	1,081,028,965	3,364,620	9,909,116	5,685,293	84,298,083	122,405,829	855,366,024
Investment income	26,384,664	19,523	65,265	112,587	1,862,115	2,637,731	21,687,443
Tax-exempt bond proceeds	276,381	0	*825	0	3,374	6,427	265,755
Royalties	2,717,943	0	*4,865	*14	144,585	275,202	2,293,278
Total net rental income	2,909,415	2,116	63,373	46,208	513,978	497,182	1,786,558
Net rent—Real estate	2,847,969	1,621	61,224	46,111	503,309	469,026	1,766,678
Gross rents—Real estate	6,410,970	7,500	65,489	157,630	1,023,957	971,548	4,184,846
Rental expense—Real estate	3,563,001	*5,879	*4,266	111,519	520,648	502,522	2,418,168
Net rent—Personal property	61,446	*495	*2,149	*97	10,668	28,156	19,880
Gross rents—Personal property	82,880	*1,090	*2,253	*97	12,787	32,317	34,335
Rental expense—Personal property	21,434	*595	*103	0	2,119	4,161	14,455
Total net gain from sales of assets	3,869,056	16,632	-11,185	-36,203	-172,987	-494,177	4,566,976
Net gain from sales—Securities	1,954,481	*16,402	-5,667	-50,082	-479,275	-660,407	3,133,511
Gross sales—Securities	651,581,015	*739,499	196,076	831,301	10,958,190	26,207,261	612,648,688
Sales expense—Securities	649,626,534	*723,098	201,743	881,383	11,437,466	26,867,668	609,515,177

Footnotes at end of table.

Nonprofit Charitable Organizations, 2009

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Table 1. Form 990 Returns of 501(c)(3) Organizations: Balance Sheet and Income Statement Items, by Asset Size, Tax Year 2009—Continued

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

Item	Total	Asset size					
		Under \$100,000 [1]	\$100,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Net gain from sales—Other assets	1,914,575	231	-5,518	13,879	306,288	166,230	1,433,465
Gross sales—Other assets	12,265,827	81,361	28,717	54,949	1,414,384	984,181	9,702,234
Sales expense—Other assets	10,351,252	*81,130	*34,235	41,070	1,108,096	817,950	8,268,770
Net fundraising income	1,726,820	182,042	313,897	289,084	691,931	226,922	22,943
Gross fundraising	5,229,751	370,792	961,771	508,476	1,749,485	877,833	761,394
Fundraising expenses	3,502,931	188,750	647,873	219,392	1,057,554	650,911	738,451
Net gaming income	244,185	*3,572	57,063	*13,491	75,696	54,396	39,967
Gross income from gaming	2,514,239	*131,432	1,235,724	*257,611	523,947	243,739	121,785
Gaming expenses	2,270,054	*127,860	1,178,661	*244,120	448,251	189,343	81,818
Net income from sales of inventory	6,133,959	29,858	466,406	236,211	1,155,607	1,554,259	2,691,619
Gross sales of inventory	14,875,451	67,025	1,090,302	455,174	3,422,604	3,742,582	6,097,765
Cost of goods sold (inventory)	8,741,493	37,167	623,897	218,963	2,266,997	2,188,323	3,406,146
Other revenue	21,757,117	87,416	405,309	268,370	2,503,400	2,966,312	15,526,310
Total expenses	1,417,237,396	8,124,251	23,067,886	14,010,434	160,496,788	192,029,511	1,019,508,527
Program services	1,231,007,961	6,997,861	19,748,741	11,606,676	137,125,668	166,403,318	889,125,698
Management and general	171,059,094	979,005	2,816,463	2,100,908	20,347,057	22,823,726	121,991,934
Fundraising	15,170,340	147,386	502,681	302,850	3,024,062	2,802,467	8,390,895
Excess of revenue over expenses (net)	46,735,240	-777,503	-531,036	522,017	4,803,384	4,790,824	37,927,554

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

[1] Includes returns with zero assets or assets not reported.

NOTES: Data exclude private foundations, most organizations with receipts less than \$25,000, most churches, and certain other types of religious organizations. Detail may not add to totals because of rounding.

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Table 2. Form 990 Returns of 501(c)(3)-(9) Organizations: Total Functional Expenditures, by Code Section, Tax Year 2009

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

Item	Internal Revenue Code section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns reporting functional expenditures	161,523	9,444	6,903	13,201	7,422	3,228	4,760
Total functional expenses	1,417,237,396	82,440,408	20,723,572	35,968,688	10,681,218	15,107,160	131,758,498
Grants to governments and organizations in the U.S.	61,660,125	517,871	656,062	1,080,168	21,023	167,923	165,305
Grants to individuals in the U.S.	40,285,739	132,833	43,381	77,908	16,784	13,042	5,856
Grants to governments, organizations, and individuals outside the U.S.	17,981,550	680,611	4,540	20,116	0	*17,769	*80,415
Benefits paid to or for members	10,736,835	30,322,344	2,643,695	607,682	*3,342	11,741,116	118,948,632
Compensation of current officers, etc.	23,559,327	560,285	1,502,884	2,470,557	299,185	98,682	231,776
Compensation of disqualified persons	4,522,501	11,440	45,834	91,272	*17,478	*6,553	9,027
Other salaries and wages	469,791,456	5,400,393	3,852,499	6,517,396	3,606,455	662,322	610,134
Pension plan contributions	24,626,799	477,423	1,008,015	695,156	66,670	105,278	123,615
Other employee benefits	68,851,353	923,540	1,125,294	1,120,538	420,610	568,346	971,790
Payroll taxes	34,895,511	308,606	419,213	587,736	391,572	83,331	70,085
Management fees	10,533,939	673,266	30,082	348,291	25,367	2,818	630,496
Legal fees	3,720,521	189,365	399,429	680,672	29,326	19,560	157,441
Accounting fees	2,546,279	106,776	113,569	168,948	54,304	20,842	140,706
Lobbying fees	272,963	36,282	23,281	381,956	*157	*85	*1,387
Professional fundraising fees	650,731	59,250	*5,598	25,174	*824	*4,537	0
Investment management fees	2,618,420	57,231	47,191	67,744	1,316	19,132	204,113
Other fees	105,345,955	3,931,731	368,038	2,117,645	180,747	144,110	1,831,626
Advertising and promotion	6,829,297	349,737	145,582	1,478,300	18,230	33,940	32,717
Office expenses	138,825,913	1,312,581	725,610	1,467,530	464,936	104,878	177,980
Information technology	14,747,130	426,707	83,274	514,721	21,313	39,746	63,637
Royalties	645,913	*12,207	*6,454	38,330	*1,261	0	*35
Occupancy	47,202,403	1,027,313	606,896	1,115,948	1,249,079	167,633	93,031
Travel	12,062,277	240,410	567,060	838,561	32,888	31,280	13,112
Travel expenses--public officials	26,917	1,364	*875	860	*43	*292	*154
Conferences, conventions, meetings	4,961,675	213,254	391,686	2,110,758	44,840	33,053	19,808
Interest expense	21,331,001	1,895,958	46,905	134,733	258,845	9,331	6,991
Payments to affiliates	5,071,721	344,439	2,626,899	201,071	16,773	14,192	6,145
Depreciation, depletion, and amortization	60,150,875	1,147,953	306,307	604,146	1,111,127	85,429	67,446
Insurance	13,932,873	225,464	170,111	193,771	284,354	30,556	1,164,321
Other expenses	208,849,395	30,853,772	2,757,308	10,210,998	2,042,370	881,384	5,930,717

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

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

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Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2009

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

Item	Internal Revenue Code section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	162,421	9,555	6,920	13,202	7,438	3,228	4,765
Total assets	2,673,567,321	99,725,905	30,789,216	60,622,772	22,976,017	106,480,095	170,545,821
Cash—non-interest bearing	66,432,855	3,399,571	1,810,795	3,525,126	1,037,589	381,176	2,988,067
Savings and temporary cash investments	186,588,547	9,269,949	6,504,434	10,872,361	1,580,769	3,081,865	17,363,297
Pledges and grants receivable	67,937,431	470,009	*12,659	245,544	6,170	*2,170	126,777
Accounts receivable	133,235,178	6,898,011	1,025,929	3,302,883	1,194,890	279,291	6,951,286
Receivables from officers, etc.	592,604	419,385	959	10,892	5,379	3,135	0
Receivables from disqualified persons	545,259	0	*333	*1,622	0	0	0
Notes and loans receivables	100,950,400	28,137,586	399,276	2,123,453	151,453	1,803,853	87,797
Inventories for sale or use	16,185,584	1,208,308	34,235	209,089	258,795	27,258	7,832
Prepaid expenses and deferred charges	19,681,380	890,974	122,161	720,306	220,014	29,539	275,714
Land, buildings, & equipment (net)	814,340,548	12,983,460	4,696,333	5,566,202	17,372,455	1,554,451	379,182
Investments in public securities	609,994,639	21,512,585	11,356,846	26,312,951	436,848	65,479,567	83,484,233
Investments in other securities	444,271,547	6,224,805	3,791,208	4,538,838	264,144	12,132,523	52,730,899
Program-related investments	44,684,914	817,313	122,363	1,089,991	39,816	9,595,500	834,248
Intangible assets	5,741,056	676,142	*19,404	97,959	60,752	*347	*23
Other assets	162,385,378	6,817,806	892,280	2,005,555	346,944	12,109,420	5,316,464
Total liabilities	1,128,567,254	55,362,927	7,555,479	35,041,834	8,229,686	94,720,710	57,466,310
Accounts payable and accrued expenses	204,654,098	14,096,854	3,596,532	6,202,395	1,000,960	2,357,661	46,260,600
Grants payable	17,053,171	595,894	35,047	78,945	*2,233	*3,373	26,471
Deferred revenue	60,604,164	3,743,357	281,516	4,976,413	924,730	73,542	489,003
Tax-exempt bond liabilities	382,322,558	6,086,355	0	*71,592	*1,301	*30,211	*134
Escrow account liability	5,563,646	324,179	153,666	157,063	*12,298	2,183	49,192
Payables to officers, directors, etc.	1,149,402	*86,696	*8,292	*6,510	*2,997	0	*20,624
Secured mortgages and notes payable	172,572,664	10,623,327	1,068,935	3,043,764	4,998,530	197,683	100,752
Unsecured notes and loans payable	36,155,519	11,697,311	50,228	183,162	275,280	*543	65,347
Other liabilities	248,492,032	8,108,956	2,361,263	20,321,990	1,011,357	92,055,513	10,454,187
Total revenue	1,463,972,636	85,019,990	21,008,982	35,959,243	10,809,854	15,097,172	131,665,748
Total contributions	316,924,130	5,343,908	3,602,633	6,592,937	1,354,112	244,012	219,100
Federated campaigns	3,070,589	*3,651	*66	*33,991	0	*139	0
Membership dues	3,782,786	1,158,781	2,958,096	3,345,807	1,229,101	144,176	*135,570
Fundraising events	6,149,135	50,358	*206	15,139	19,334	19,417	0
Related organizations	21,619,760	223,049	106,388	86,444	5,741	*4,347	*64,322
Government grants (contributions)	140,638,718	1,520,715	143,907	1,829,400	*2,867	*35,303	*11,382
All other contributions, gifts, etc.	141,663,143	2,387,354	393,970	1,282,156	97,069	40,631	*7,826
Program service revenue	1,081,028,965	75,396,381	15,534,058	26,143,433	7,204,707	11,029,896	125,994,008
Investment income	26,384,664	1,121,661	579,439	1,153,847	40,989	3,113,848	2,942,591
Tax-exempt bond proceeds	276,381	*18,700	*243	*1,531	*276	*39,895	*4,619
Royalties	2,717,943	808,770	104,037	444,436	5,744	*1,756	*12
Total net rental income	2,909,415	300,932	84,106	55,426	51,996	39,741	-6,651
Net rent—Real estate	2,847,969	300,577	83,962	55,144	43,602	38,393	-7,002
Gross rents—Real estate	6,410,970	405,714	200,183	203,666	76,626	50,023	100,985
Rental expense—Real estate	3,563,001	105,137	116,221	148,523	33,024	11,630	107,987
Net rent—Personal property	61,446	*355	*144	*282	8,393	*1,348	*351
Gross rents—Personal property	82,880	*2,599	*1,129	*2,458	10,061	*1,348	*351
Rental expense—Personal property	21,434	*2,245	*985	*2,176	*1,668	0	0
Total net gain from sales of assets	3,869,056	87,037	19,435	-280,664	50,612	-390,583	-1,164,885
Net gain from sales—Securities	1,954,481	-74,063	-30,840	-327,722	-9,519	-351,895	-1,123,763
Gross sales—Securities	651,581,015	13,984,442	8,900,270	18,843,388	301,620	21,682,210	104,683,565
Sales expense—Securities	649,626,534	14,058,505	8,931,111	19,171,111	311,139	22,034,105	105,807,328

Footnotes at end of table.

Nonprofit Charitable Organizations, 2009

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Table 3. Form 990 Returns of 501(c)(3)-(9) Organizations: Balance Sheet and Income Statement Items, by Code Section, Tax Year 2009—Continued

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

Item	Internal Revenue Code section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Net gain from sales—Other assets	1,914,575	161,100	50,275	47,058	60,131	-38,688	-41,123
Gross sales—Other assets	12,265,827	338,462	86,903	673,245	108,189	1,079,101	562,922
Sales expense—Other assets	10,351,252	177,362	36,628	626,187	48,058	1,117,789	604,045
Net fundraising income	1,726,820	60,792	8,490	104,234	20,617	34,940	*3,876
Gross fundraising	5,229,751	169,530	18,641	310,802	74,017	54,298	*5,694
Fundraising expenses	3,502,931	108,738	10,150	206,567	53,399	19,358	*1,818
Net gaming income	244,185	32,140	44	820	15,504	79,388	0
Gross income from gaming	2,514,239	288,200	895	1,173	55,777	316,293	0
Gaming expenses	2,270,054	256,060	851	353	40,273	236,905	0
Net income from sales of inventory	6,133,959	130,992	15,114	189,333	1,712,761	117,422	*-51
Gross sales of inventory	14,875,451	458,685	56,956	343,239	3,275,745	348,710	*52,810
Cost of goods sold (inventory)	8,741,493	327,693	41,841	153,906	1,562,984	231,288	*52,861
Other revenue	21,757,117	1,718,675	1,061,382	1,553,910	352,537	786,856	3,673,130
Total expenses	1,417,237,396	82,440,408	20,723,572	35,968,688	10,681,218	15,107,160	131,758,498
Program services	1,231,007,961	75,484,118	[2]	[2]	[2]	[2]	[2]
Management and general	171,059,094	6,630,873	[2]	[2]	[2]	[2]	[2]
Fundraising	15,170,340	325,416	[2]	[2]	[2]	[2]	[2]
Excess of revenue over expenses (net)	46,735,240	2,579,583	285,409	-9,444	128,636	-9,988	-92,750

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

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

[2] Not required to be reported.

NOTES: Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

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Table 4. Form 990-EZ Returns of 501(c)(3)-(9) Organizations: Selected Items, by Code Section, Tax Year 2009

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

Item	Internal Revenue Code section						
	501(c)(3) [1]	501(c)(4)	501(c)(5)	501(c)(6)	501(c)(7)	501(c)(8)	501(c)(9)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Number of returns	158,370	18,163	13,091	18,867	15,445	5,531	1,263
Total assets	23,505,727	2,385,345	2,368,662	2,153,676	2,124,673	1,320,554	230,456
Cash, savings, and investments	12,859,359	1,510,535	1,845,873	1,770,154	925,205	547,267	197,607
Land and buildings (net)	6,390,074	467,582	391,517	161,014	823,940	666,613	*799
Other assets	4,256,293	407,228	131,273	222,507	375,527	106,673	*32,050
Total liabilities	4,355,327	402,691	165,591	286,201	406,480	216,974	*2,318
Total revenue	17,130,218	1,439,183	1,554,037	2,303,574	1,462,745	539,933	183,035
Contributions, gifts, and grants	9,420,321	423,064	99,236	293,817	91,062	49,415	*12,799
Program service revenue	4,860,371	344,880	157,111	811,872	368,876	167,805	132,768
Membership dues and assessments	1,054,335	353,304	1,083,494	967,730	789,295	66,092	*27,612
Investment income (loss)	279,562	47,330	54,069	28,696	26,492	26,664	6,853
Gain (loss) from sales of assets	-1,307	-3,446	*1,462	-2,692	266	*26,407	*104
Gross amount from sales	500,453	76,681	*37,117	25,364	19,778	*58,279	*4,302
Cost or other basis and sales expense	501,760	80,127	*35,656	28,056	*19,512	*31,872	*4,198
Net income (loss), special events and activities	872,361	164,292	35,673	75,156	20,655	54,824	*310
Gross revenue	2,071,037	421,787	89,681	254,533	111,447	188,121	*10,019
Direct expenses	1,198,676	257,494	54,007	179,377	90,791	133,297	*9,709
Net income from sales of inventory	267,425	38,429	*3,252	12,428	93,893	98,961	0
Gross sales minus returns and allowances	615,049	85,007	*6,984	20,447	220,890	254,292	0
Cost of goods sold	347,622	46,578	*3,732	8,019	126,998	155,331	0
Other revenue (loss)	377,142	71,328	119,740	116,566	72,205	49,763	*2,588
Total expenses	16,670,573	1,553,871	1,512,129	2,273,660	1,439,820	502,279	189,331
Grants and similar amounts paid	2,326,342	345,000	254,737	89,497	38,062	43,992	*1,084
Benefits paid to or for members	129,085	51,970	82,468	43,836	47,439	6,015	109,724
Salaries, other compensation, and benefits	4,542,875	181,180	480,614	580,849	202,151	84,576	*8,663
Professional fees	1,427,590	125,191	68,728	300,154	86,513	19,218	26,535
Occupancy, rent, and utilities	1,808,551	203,539	125,924	122,324	400,939	141,620	*13,676
Printing, publications, and postage	479,634	29,644	46,948	118,851	44,951	13,638	3,910
Other expenses	5,956,489	617,346	452,707	1,018,148	619,763	193,218	25,739
Excess of revenue over expenses (net)	459,643	-114,689	41,909	29,914	22,925	37,652	-6,296

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

[1] Excludes private foundations, most churches, and certain other types of religious organizations.

NOTES: For Tax Year 2009, organizations with end-of-year total assets under \$1,250,000 and gross receipts under \$500,000 could elect to file Forms 990-EZ rather than Forms 990.

Data exclude most organizations with receipts less than \$25,000. Detail may not add to totals because of rounding.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

by Isaac J. Goodwin

The total value of nonloan transactions between large foreign-owned domestic corporations (see Explanation of Selected Terms) and related foreign parties amounted to \$1.187 trillion, a 36-percent decrease from the 2006 study's record \$1.86 trillion. While this represents a significant decline, the 2008 total is still higher than all studies prior to 2006. Sales and purchases of stock in trade represent the bulk of the total value of nonloan transactions (55.9 percent and 73.6 percent, respectively), which is consistent with prior years.

The total amounts received (excluding loan balances) dropped 51.4 percent between 2006 and 2008, from \$772 billion to \$375 billion, respectively. Total amounts paid dropped as well, from \$1.088 trillion to \$812 billion, or 25.4 percent. The average amounts received and paid are at their lowest since 2002 (see Figure A for a comparison among Study Years 1992 through 2008).

The large U.S. companies represented in this study continued to send out more in property, services, and money than they received through transactions with related foreign parties. This net outflow increased over ten-fold to nearly \$626 billion in 2008 compared to \$60 billion in 2006. Net outflows are at an all-time high since the study began in 1988. Net outflows are the difference between total outflows (total amounts paid plus the net amount loaned) and total inflows (total amounts received plus the net amount borrowed).

There was a 1.8-percent decrease in the number of large foreign parent corporations included in this study since 2006, dropping from 943 to 926. The number of related persons increased 12.5 percent from 19,191 to 21,599 between 2006 and 2008. (See the sample selection information below for an explanation of the sample size.) For 2008, the 926 large foreign-owned domestic corporations filing Forms 5472 comprised only 1.31 percent of all 25-percent-or-more foreign-owned domestic corporations but accounted for 79.7 percent of the total assets and 80.5 percent of the total receipts. These large corporations accounted for 11.53 percent of the total assets and 12.71 percent of the total receipts reported by all domestic corporations for 2008. (See Figure B for more data.)

Isaac J. Goodwin is an economist with the Corporation Research Section. This article was prepared under the direction of Heather Parisi, Acting Chief.

Transactions by Industrial Sector

As in prior studies, over three-fourths of the foreign-owned domestic corporations with reportable transactions in this study can be classified in three industrial sectors: manufacturing (42.4 percent); wholesale trade (24.2 percent); finance and insurance (9.1 percent). This same group accounts for 75.3 percent of the related foreign persons and 90.0 percent of all nonloan transactions. See Figure C for the number of returns by industry.

The Manufacturing and Wholesale Trade sectors each saw increases in both number of related foreign persons and total nonloan transactions from 2006 to 2008, but the Finance and Insurance sector saw an 80-percent decrease in total nonloan transactions (from \$1.068 trillion to \$210 billion) despite a nearly 6-percent increase in number of foreign related persons. While the Manufacturing, Wholesale Trade, and Finance and Insurance sectors account for 39.8 percent, 32.6 percent, and 17.7 percent of total nonloan transactions, respectively, no other sector accounts for 2 percent of the total. (See Table 1 for statistics by industry of the foreign-owned domestic corporation.)

It is important to note that the number of related foreign persons is not necessarily the same as the number of transactions. A related foreign person may have had multiple transactions with a foreign-owned domestic corporation during an accounting period included in this study. The number of transactions was not available for this study.

Transactions with Whom?

Over 55 percent of the total value of nonloan transactions comes from related persons in just five countries. In descending order of total nonloan transactions value, the five countries are: Japan, United Kingdom, Canada, Switzerland, and Germany. This group of five was the same in 2002, 2004, and 2006, though the order changed slightly. As the country with the most transactions, Japan accounted for 15.3 percent of the total amount of transactions (an increase from 2006, when Japan accounted for 10.5 percent). While the United Kingdom accounted for approximately half of all nonloan transactions in 2004 and 2006, they now account for only 11.6 percent.

Figure D shows a chart of countries and their percentage contributions to total transactions. This figure only includes the 16 countries with at least 1 percent of

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Figure A

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Selected Items for Selected Tax Years 1992 through 2008

[Money amounts are in billions of dollars]

Item	1992	1993	1994	1996	1998	2000	2002	2004	2006	2008
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 [1]										
Number of returns	366	437	444	545	610	612	737	774	943	926
Total assets	1,317.3	1,540.5	1,681.6	2,125.8	2,929.4	4,486.1	4,712.3	6,293.0	8,027.4	8,858.2
Total receipts	808.0	871.4	944.6	1,175.4	1,292.9	1,920.8	1,851.1	2,301.7	3,118.8	3,633.5
Income subject to U.S. tax	14.5	15.7	18.5	36.2	36.4	72.7	46.4	74.9	137.5	112.2
Total U.S. income tax after credits	4.1	4.9	5.8	10.2	10.8	20.2	12.1	20.4	39.6	29.7
Transactions between foreign-owned domestic corporations and related foreign persons										
Number of related foreign persons	6,708	7,662	8,540	10,316	11,379	12,276	14,515	16,565	19,191	21,599
Amounts received from related foreign persons:										
Total (excluding loan balances) [2]	63.1	77.1	112.3	132.5	297.9	265.3	166.7	439.0	772.4	375.2
Sales of stock in trade	49.0	53.1	69.4	65.8	259.4	159.2	110.3	371.4	595.5	209.8
Sales of tangible property other than stock in trade	0.7	0.5	1.1	2.8	3.3	4.7	8.2	4.7	2.8	6.3
Consideration for technical, managerial or like services	3.0	3.1	3.6	4.4	10.6	10.9	12.2	14.6	26.7	35.8
Interest	1.1	1.1	1.1	1.8	2.7	4.6	4.2	6.2	22.9	21.2
Premiums for insurance or reinsurance	2.8	1.4	0.7	0.9	1.0	1.2	1.4	4.5	4.0	5.2
Other amounts	4.7	15.7	33.6	53.3	17.0	79.7	20.9	26.5	105.7	78.9
Amounts borrowed, ending balance	67.9	88.6	87.9	134.2	206.5	418.2	498.8	679.4	963.2	974.6
Amounts paid to related foreign persons:										
Total (excluding loan balances) [2]	139.2	185.3	220.0	212.3	398.9	480.2	353.6	695.2	1,088.1	811.7
Purchases of stock in trade	120.8	153.4	177.9	178.0	348.7	347.0	278.2	608.2	899.9	597.6
Purchases of tangible property other than stock in trade	2.6	3.9	2.7	3.9	5.3	7.4	2.4	6.8	14.4	7.4
Consideration for technical, managerial or like services	2.1	2.5	3.4	4.4	6.5	8.5	7.3	8.7	36.0	29.5
Interest	5.4	5.7	6.2	8.8	14.5	26.1	24.6	26.0	53.4	68.1
Premiums for insurance or reinsurance	3.1	1.7	1.8	1.8	1.8	2.0	14.0	13.8	22.5	29.6
Other amounts	3.4	15.5	23.2	9.6	15.0	81.1	15.0	15.2	28.6	53.5
Amounts loaned, ending balance	19.2	24.0	28.4	30.4	55.8	97.0	189.1	307.3	261.0	433.1

[1] Includes data for a few foreign life insurance companies filing Form 1120-L. See footnote 4 of this article.

[2] Includes items not shown separately.

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

the total value of transactions. Table 3 shows a breakdown of transactions by industry and country of related party. For Japan, over 75 percent of the value of total transactions comes from the wholesale trade industry.

Domestic corporations reporting transactions with related persons in all five countries mentioned above paid out more in transactions than they received (meaning that there was a net outflow of money during 2008 from the domestic corporations to the related persons from these particular countries). (See Explanation of Selected Terms at the end of this article for more information.) Additionally, 75 percent of the 52 selected countries in

this study had net outflows (many of these countries are shown in Table 2).

The largest net outflow of transactions went to related persons resident of and doing business in Norway, the United Kingdom and Japan from domestic corporations. Parties in each of these countries were paid over \$100 billion more than U.S. corporations transacting with them received. The largest net inflow of transactions came from Argentina, where the U.S. corporations received \$19.9 billion more than was paid to the foreign persons transacting with them. In 2006, the largest inflow was from the United Kingdom. The industry with the largest

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Figure B

Foreign-Owned and Other Domestic Corporations, Tax Year 2008

[Money amounts are in billions of dollars]

Item	All corporations	25-percent-or-more foreign-owned domestic corporations [1]		25-percent-or-more foreign-owned domestic corporations with total receipts of \$500 million or more and with Form 5472 as a percentage of:	
		Total	With total receipts of \$500 million or more and with Form 5472	All corporations	25-percent-or-more foreign-owned domestic corporations [1]
	(1)	(2)	(3)	(4)	(5)
Number of returns	5,847,221	70,727	926	0.02	1.31
Total assets	76,799.1	11,108.5	8,858.2	11.53	79.74
Total receipts	28,589.8	4,512.6	3,633.5	12.71	80.52
Income subject to U.S. tax	978.2	147.0	112.2	11.47	76.33
Total U.S. income tax after credits	228.5	40.2	29.7	13.00	73.88

[1] Includes data for a few foreign life insurance corporations filing Form 1120-L. See footnote 4 of this article.

net outflow of transactions was manufacturing, with \$323 billion more worth of transactions paid out by U.S. corporations in this sector than received from related parties. The largest net inflows (\$14 billion) came to U.S. domestic corporations in the management of companies and enterprises sector.

Study History and Inclusion Criteria

This study covers transactions between reporting corporations and related foreign persons. A reporting corporation is defined as either a domestic corporation that is 25-percent-or-more owned by a single foreign person or a foreign corporation engaged in a U.S. trade or business (i.e., a U.S. branch of a foreign corporation). More than 95 percent of the reporting corporations included in this study are companies incorporated in the United States. These corporations must report transactions made with each related foreign party during the tax year.¹ Related foreign persons include any direct or indirect 25-percent foreign shareholder as well as any foreign person related to either the reporting corporation or a 25-percent foreign

shareholder as defined by the Internal Revenue Code.² The transactions are reported on Form 5472, *Information Return of a 25-Percent Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business*. A consolidated corporate tax return can and frequently does include multiple Forms 5472, ranging in 2008 from 1 to 1,135. Data in this study are not published by individual reporting corporations but instead are published by the corporation on whose Form 1120 tax return the Form 5472 was filed, by the country of the foreign related person, or both (see Tables 1, 2, and 3, respectively).

Statistics of Income conducted this study annually beginning in 1988, then biennially since 1994.^{3, 4} For inclusion in this study a corporation must report \$500 million or more in total receipts and have filed a Form 5472. In 2008 a domestic corporation was required to file a Form 5472 if it was at least 25-percent foreign-owned and engaged in transactions with at least one related foreign party. The Internal Revenue Code subjects each reporting corporation to a fine of \$10,000 for each

¹ IR Code section 6038A.

² IR Code sections 267(b), 482, and 707(b)(1).

³ Form 5472 statistics for Tax Years 1988 through 1990 covered all foreign-owned domestic corporations with total receipts of \$1 billion or more. Statistics for Tax Years 1991 through 1994, 1996, 1998, 2000, 2002, 2004, and 2006 covered all foreign-owned domestic corporations with total receipts of \$500 million or more. Consequently, data for 1991 and thereafter are not comparable to the earlier studies.

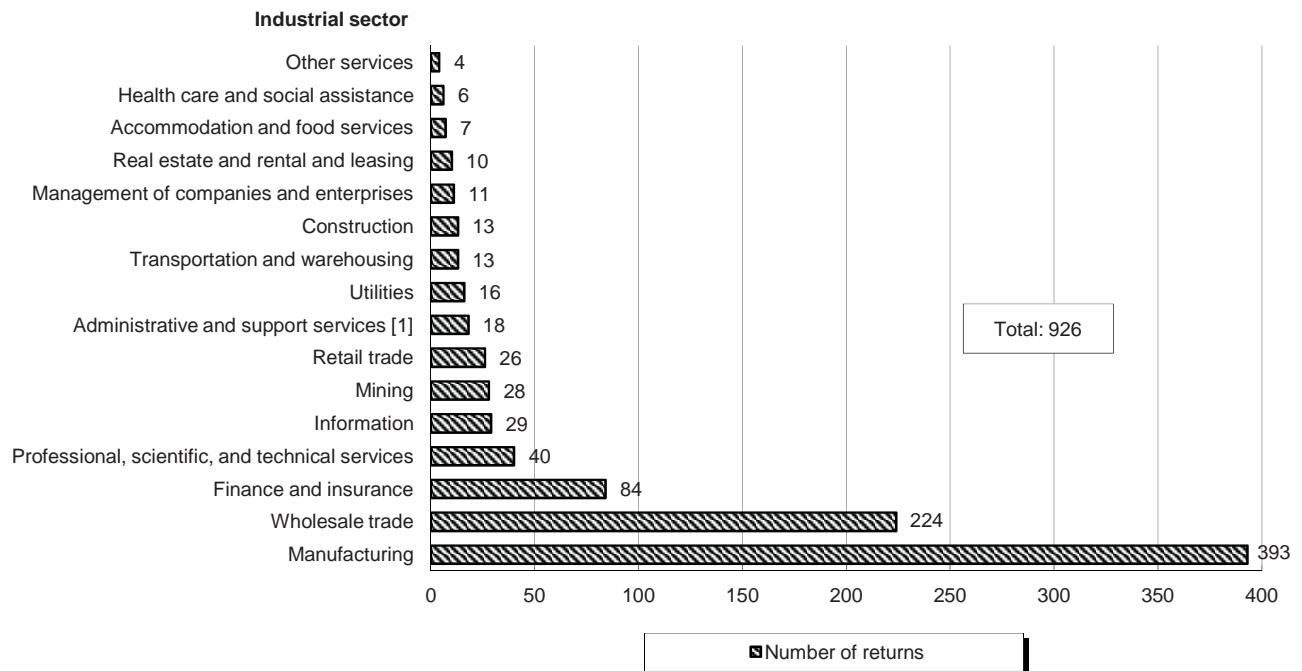
⁴ Additional information about Statistics of Income Form 5472 studies for Tax Years 1988 through 2006 may be found in the following *Statistics of Income Bulletin* issues: Tax Year 1988, Summer 1992, Volume 12, Number 1; Tax Year 1989, Spring 1993, Volume 12, Number 4; Tax Year 1990, Summer 1994, Volume 14, Number 1; Tax Year 1991, Summer 1995, Volume 15, Number 1; Tax Year 1992, Fall 1996, Volume 16, Number 2; Tax Year 1993, Fall 1997, Volume 17, Number 2; Tax Year 1994, Winter 1997-1998, Volume 17, Number 3; Tax Year 1996, Fall 1999, Volume 19, Number 2; Tax Year 1998, Fall 2001, Volume 21, Number 2; Tax Year 2000, Fall 2003, Volume 23, Number 2; Tax Year 2002, Winter 2006, Volume 25, Number 3; Tax Year 2004, Fall 2008, Volume 28, Number 2; Tax Year 2006, Fall 2009, Volume 29, Number 2.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Figure C

Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Form 5472: Number of Returns, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2008



[1] "Administrative and support and waste management and remediation services."

NOTE: NAICS is the abbreviation for the North American Industry Classification System. Not shown to avoid disclosure of information about specific corporations are the NAICS industrial sectors, "Arts, entertainment, and recreation" and "Educational services."

related party failing to file all reportable transactions on the Form 5472.⁵

Congress, concerned that related party transactions could be manipulated to avoid U.S. taxation, added reporting requirements to corporations so that they provide the Internal Revenue Service with more information about the nature and amount of these transactions. This led the IRS to publish and distribute Form 5472, which was attached to tax returns starting in 1984.⁶

Beginning in Tax Year 2006, all returns with total assets greater than \$10 million were required by the IRS to file their tax return electronically, including attached Forms 5472. Over 90 percent of the returns in this study filed their return electronically. Because of this, the 5472 study for 2008 was produced with minimal manual data

transcription, using computer programs to process these returns instead.

Sample Selection, Data Sources, and Limitations

The corporation Statistics of Income study is based on a sample of over 112,000 corporate income tax returns chosen from 6.35 million returns that companies filed for Tax Year 2008, i.e., accounting periods ending July 2008 through June 2009. These returns were selected after completion of administrative processing, but before the start of any audit examinations.⁷ From the sample, only those returns of domestic corporations reporting total receipts of \$500 million or more and with attached Forms 5472, were selected for this study. However, returns with

⁵ IR Code section 6038A(d).

⁶ For a more extensive discussion of the legislative history of this reporting requirement, see Duffy, Heather R., "Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2000," *Statistics of Income Bulletin*, Fall 2003, Volume 23, Number 1. For the discussion of these requirements in the congressional record, see 135 Cong.Rec. S13057-03, S13147.

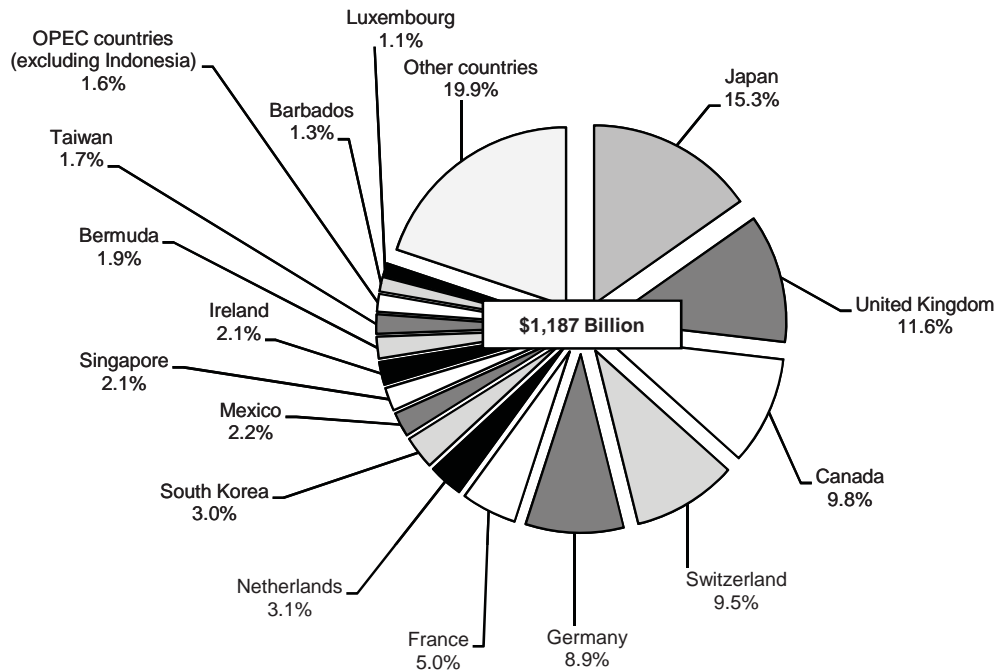
⁷ For more information on the corporate sample and statistics on corporation income tax returns for 2008, see *Statistics of Income—2008, Corporation Income Tax Returns*.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Figure D

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons: Total Value of Nonloan Transactions by Country of Selected Related Foreign Persons, Tax Year 2008



NOTE: Percentages do not add up to 100 percent due to rounding.

at least one Form 5472 attached and selected in previous studies were included in these statistics, even if the corporation fell below the \$500 million receipts threshold. Foreign corporations (filing Form 1120F) engaged in a U.S. trade or business were not included in these statistics, even though the corporation may have filed Forms 5472 for transactions with related foreign persons.⁸ Because corporation income tax returns with total receipts of \$500 million or more are sampled at the 100-percent rate, the data in this study are not subject to sampling variability, though possibly subject to nonsampling error.

The industry code used to classify returns for Figure B and Tables 1 and 3 represents the principal business activity of the corporation filing the tax return (i.e., the

activity that accounted for the largest portion of total receipts as reported in the corporation's income statement).⁹ However, a given return may refer to a company engaged in several business activities or an affiliated group of corporations that conducted different business activities (consolidated return filing). To the extent that some consolidated (and nonconsolidated) returns were engaged in more than one type of business activity, transaction data in this article are not entirely related to the industrial activity under which they are shown.

Explanation of Selected Terms

Amounts borrowed and loaned—Because the beginning and ending balances, in general, reflect only the

⁸ Foreign corporations (except life insurance companies) engaged in a U.S. trade or business file Form 1120-F (*U.S. Income Tax Return of a Foreign Corporation*). These returns are excluded from the Form 5472 statistics. However, data reported by a few foreign life insurance companies filing Form 1120-L (*U.S. Life Insurance Company Income Tax Return*) are included in the Form 5472 statistics to ensure completeness of the industry statistics for domestic corporations.

⁹ For the first time in Tax Year 1998, corporate returns reported their principal business activity according to the North American Industry Classification System (NAICS). This system was developed as a result of the North American Free Trade Agreement (NAFTA) to standardize business classifications for the United States, Canada, and Mexico. NAICS divides the economy into 20 sectors, with an emphasis on production processes. NAICS replaced the Standard Industrial Classification (SIC) codes, which were used to classify corporations in past Statistics of Income studies, causing a break in the year-to-year comparability of the industrial data.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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amounts outstanding at the beginning and end of the accounting period, respectively, these amounts do not reflect amounts borrowed and loaned in transactions that took place entirely within the accounting period.

Country of residence of a related person—Based on the income tax regulations related to Internal Revenue Code section 6038A, Form 5472 requires the reporting of each country in which a related person files an income tax return as a resident under the tax laws of that country. The statistics in Tables 2 and 3 are based upon this reported residence and, within this meaning, the related foreign person is a resident of a particular foreign country.

Foreign-owned domestic corporations—For purposes of these statistics, a domestic corporation was considered foreign-owned if at least 25 percent of the total voting power of all classes of stock permitted to vote, or 25 percent of the total value of all classes of stock of the corporation, was owned, directly or indirectly, at any time in the tax year, by a single foreign shareholder (generally a foreign parent corporation). This is in contrast to the other Statistics of Income data on “foreign-controlled” domestic corporations, which are based on 50-percent or more ownership by a foreign person.¹⁰

Foreign person—The term “foreign person” generally includes: (1) any partnership, association, company, or corporation that was not created or organized under the laws of the United States or of any of its States; (2) any individual who is not a citizen or resident of the United States; (3) any individual who is a citizen of a U.S. possession, but is not otherwise a U.S. citizen or resident; and (4) any foreign trust, estate, or government. For the most part, the foreign persons referred to in this article are corporations. See also “Related foreign person” below.

Net outflows/inflows—The flow of transactions can be calculated by adding back net loaned amounts to amounts paid and net borrowed amounts to total received. The difference between this computed total received and total paid is the net flow of transactions. A negative amount indicates more money was paid out by the U.S. domestic corporations to related foreign parties than was received from them (net outflow); a positive amount is a net inflow.

Number of foreign persons—The data shown in the figures and tables, in general, represent the number of foreign persons reported on the Forms 5472 appended to the 926 income tax returns filed by domestic corporations

with \$500 million or more in total receipts (defined below) that were 25-percent-or-more owned by a foreign person. Domestic member corporations of an affiliated group that filed a consolidated income tax return could also join in filing a consolidated Form 5472 for transactions with a given related foreign person. However, some affiliated domestic corporations that could have filed consolidated Forms 5472 filed separate forms instead. When these forms were identified during statistical processing, the information on them was combined, and the result treated as a single Form 5472 for consistency. To this extent, the “number of persons” understates the actual number of Forms 5472 attached to the 926 income tax returns included in the statistics.

OPEC countries—Summary statistics are provided in Table 2 for the following Middle Eastern countries that were members of the Organization of Petroleum Exporting Countries (OPEC) for 2008: Iran, Iraq, Kuwait, Qatar, Saudi Arabia, and the United Arab Emirates. Data for non-Middle Eastern OPEC members are not shown by country.

Related foreign person—Persons related to the domestic corporation that filed a Form 5472 include the 25-percent-or-more foreign shareholder, any foreign person who was related to the reporting corporation or the 25-percent-or-more shareholder (as described in Internal Revenue Code sections 267(b) or 707(b)), or any other foreign person who was related to the reporting corporation within the meaning of Internal Revenue Code section 482 (covering the allocation of income and deductions among related taxpayers) and the associated regulations. See also “Foreign person,” above, for the definition of “person.”

Total nonloan transactions—A term used in the article for the total value of transactions paid to or received from a related foreign person excluding the net borrowed or loaned amount.

Total receipts—Total receipts is the total income of the domestic corporation as reported in the U.S. income tax return. In general, it is derived from the tax return as follows: (1) gross taxable receipts (before deduction of cost of sales and operations, and ordinary and necessary business expenses), plus (2) tax-exempt interest received from State and local government obligations, less (1) net losses from sales of property other than capital assets and (2) certain taxable income from related foreign corporations only constructively received.

¹⁰ Statistics on domestic corporations controlled by foreign persons for 2008 are reported in Hobbs, James R., “Foreign-Controlled Domestic Corporations, 2008,” *Statistics of Income Bulletin*, Summer 2011, Volume 31, Number 1.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2008

[Money amounts are in thousands of dollars]

Industrial sector	Number of returns	Total assets	Total receipts	Income subject to U.S. tax	Total U.S. income tax after credits
	(1)	(2)	(3)	(4)	(5)
All industries	926	8,858,238,310	3,633,492,480	112,223,122	29,729,869
Mining	28	130,122,053	69,204,769	9,149,156	2,285,923
Utilities	16	114,062,022	54,493,859	487,988	145,330
Construction	13	22,627,620	38,020,349	679,069	199,614
Manufacturing	393	2,317,505,276	1,811,657,298	64,140,709	15,430,796
Wholesale trade	224	480,811,324	770,108,314	11,389,387	3,665,712
Retail trade	26	75,656,093	145,102,114	1,301,996	423,362
Transportation and warehousing	13	43,281,780	40,148,743	353,884	121,519
Information	29	234,696,827	82,382,535	3,009,918	942,598
Finance and insurance	84	4,182,629,216	416,403,713	12,392,396	3,939,515
Real estate and rental and leasing	10	30,186,975	9,550,816	34,832	11,611
Professional, scientific, and technical services	40	114,911,433	54,197,754	3,599,430	1,151,355
Management of companies and enterprises	11	991,977,306	78,018,397	4,342,581	998,469
Administrative and support and waste management and remediation services	18	41,176,604	29,067,956	355,987	97,145
Educational services	d	d	d	d	d
Health care and social assistance	6	32,918,176	13,273,609	508,908	173,934
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	7	25,674,950	14,711,053	287,309	80,798
Other services	4	9,562,856	3,696,655	107,040	34,055

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons					
	Number of related foreign persons	Amounts received from related foreign persons				
		Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents	Royalties
	(6)	(7)	(8)	(9)	(10)	(11)
All industries	21,599	375,241,952	209,805,962	6,301,189	1,163,020	3,496,730
Mining	671	9,315,350	5,741,781	351,896	490,700	12,148
Utilities	80	3,893,821	3,287,408	59,597	0	16
Construction	140	1,052,420	20,162	29,060	0	0
Manufacturing	11,500	137,433,710	101,638,841	622,602	114,734	3,147,605
Wholesale trade	3,513	88,411,946	66,360,553	5,169,465	442,586	185,120
Retail trade	224	2,046,004	1,659,667	0	4,828	28,624
Transportation and warehousing	988	13,716,317	771,896	16,000	90,801	0
Information	791	5,509,911	919,406	2,872	0	33,685
Finance and insurance	1,253	102,976,909	28,748,404	9,546	10,608	6,991
Real estate and rental and leasing	137	538,863	32,487	0	0	750
Professional, scientific, and technical services	1,456	5,581,980	556,738	27,084	8,716	64,075
Management of companies and enterprises	304	4,243,662	0	12,846	47	0
Administrative and support and waste management and remediation services	295	179,406	2,507	83	0	9,296
Educational services	d	d	d	d	d	d
Health care and social assistance	23	30,852	27,203	0	0	0
Arts, entertainment, and recreation	d	d	d	d	d	d
Accommodation and food services	99	243,490	0	0	0	534
Other services	61	39,448	23,257	138	0	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts received from related foreign persons—continued				
	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance
	(12)	(13)	(14)	(15)	(16)
All industries	4,072,896	35,772,075	9,400,243	21,161,138	5,196,382
Mining	1,090	1,131,078	139	370,124	19,654
Utilities	0	31,287	58	56,246	0
Construction	0	277,293	3,816	19,215	7,391
Manufacturing	2,352,855	12,511,664	329,283	3,033,079	272,930
Wholesale trade	643,846	8,802,663	766,929	601,050	3,094
Retail trade	0	36,477	1,072	67,297	41,894
Transportation and warehousing	0	431,914	1,890,727	14,059	0
Information	655,353	3,384,451	20,580	310,281	205
Finance and insurance	0	2,203,319	6,113,341	15,847,264	4,850,833
Real estate and rental and leasing	1,086	121,809	0	171,990	0
Professional, scientific, and technical services	19,628	4,671,792	74,026	106,400	290
Management of companies and enterprises	345,546	2,066,124	199,466	495,204	0
Administrative and support and waste management and remediation services	1,404	59,442	609	32,168	92
Educational services	d	d	d	d	d
Health care and social assistance	1,648	2,000	0	0	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	50,439	20,709	0	36,762	0
Other services	0	15,854	198	0	0
Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts received from related foreign persons—continued			Amounts paid to related foreign persons	
	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade
		Beginning balance	Ending balance		
	(17)	(18)	(19)	(20)	(21)
All industries	78,872,316	1,136,545,774	974,618,527	811,663,603	597,558,743
Mining	1,196,738	14,101,038	19,953,750	12,111,268	7,638,173
Utilities	459,209	18,886,632	18,691,524	5,633,924	3,169,389
Construction	695,483	1,874,278	2,371,229	817,786	422,684
Manufacturing	13,410,117	268,930,715	249,561,025	334,403,106	267,729,129
Wholesale trade	5,436,641	50,825,988	62,342,163	298,883,946	279,209,665
Retail trade	206,146	7,965,214	11,341,329	6,864,707	5,037,850
Transportation and warehousing	10,500,920	7,520,114	12,628,796	9,160,957	516,312
Information	183,079	60,828,429	74,909,034	14,288,897	4,953,672
Finance and insurance	45,186,603	593,929,521	397,286,250	106,589,706	26,336,090
Real estate and rental and leasing	210,741	11,935,558	13,372,606	1,353,945	446,830
Professional, scientific, and technical services	53,232	14,596,707	20,710,920	12,593,585	1,974,292
Management of companies and enterprises	1,124,430	60,136,778	66,498,531	5,950,475	0
Administrative and support and waste management and remediation services	73,806	12,194,692	16,361,837	1,658,888	78,937
Educational services	d	d	d	d	d
Health care and social assistance	0	2,059,981	1,407,985	148,053	24,614
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	135,046	5,549,067	5,121,042	772,283	0
Other services	0	300,097	245,559	107,748	21,105

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 1. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued					
	Amounts paid to related foreign persons—continued					
	Purchases of tangible property other than stock in trade	Rents	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
	(22)	(23)	(24)	(25)	(26)	(27)
All industries	7,405,079	1,590,216	6,874,941	9,710,586	29,507,465	7,774,115
Mining	220,689	854,289	1,093	0	512,302	2,739
Utilities	1,209,671	0	0	143	248,402	71
Construction	2,160	0	67,907	17,588	105,921	63
Manufacturing	3,509,641	363,429	3,702,913	4,541,111	11,857,783	427,233
Wholesale trade	2,423,797	267,132	1,835,689	603,771	4,817,628	230,743
Retail trade	819	0	54,175	106,321	235,384	23,577
Transportation and warehousing	27,195	77,823	0	0	501,347	4,173,032
Information	3,723	742	177,072	1,965,155	1,412,649	21,313
Finance and insurance	3,029	141	68,464	127,700	2,125,883	2,775,149
Real estate and rental and leasing	0	0	0	31,959	23,852	0
Professional, scientific, and technical services	3,724	25,118	737,753	1,474,969	5,819,413	28,289
Management of companies and enterprises	0	147	0	763,113	1,371,792	81,894
Administrative and support and waste management and remediation services	631	1,397	172,709	29,482	145,375	10,014
Educational services	d	d	d	d	d	d
Health care and social assistance	0	0	0	10,428	12,570	0
Arts, entertainment, and recreation	d	d	d	d	d	d
Accommodation and food services	0	0	56,329	825	270,514	0
Other services	0	0	837	20,232	45,888	0

Industrial sector	Transactions between foreign-owned domestic corporations and related foreign persons—continued				
	Amounts paid to related foreign persons—continued			Amounts loaned	
	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(28)	(29)	(30)	(31)	(32)
All industries	68,128,447	29,574,610	53,539,401	405,601,440	433,063,399
Mining	1,280,326	57,086	1,544,573	8,796,007	9,711,570
Utilities	916,409	1,809	88,030	2,361,294	421,351
Construction	147,066	485	53,912	627,322	1,443,134
Manufacturing	19,336,359	1,479,359	21,456,149	79,207,774	186,110,515
Wholesale trade	2,924,211	88,461	6,482,849	15,254,270	18,981,243
Retail trade	792,766	122,041	491,774	3,070,300	2,901,456
Transportation and warehousing	715,857	32,027	3,117,363	595,153	1,208,037
Information	5,014,696	35,684	704,190	6,356,987	7,973,423
Finance and insurance	30,449,056	27,652,604	17,051,591	262,498,369	190,949,581
Real estate and rental and leasing	741,075	726	109,503	1,992,190	1,849,850
Professional, scientific, and technical services	1,535,086	22,793	972,149	5,339,354	1,279,298
Management of companies and enterprises	2,651,646	1,417	1,080,467	17,542,930	8,126,421
Administrative and support and waste management and remediation services	962,342	59,447	198,554	1,371,157	1,359,788
Educational services	d	d	d	d	d
Health care and social assistance	79,770	20,671	0	5,118	0
Arts, entertainment, and recreation	d	d	d	d	d
Accommodation and food services	292,525	0	152,090	571,403	697,933
Other services	19,283	0	403	600	500

d—In order to avoid disclosure of information for specific corporations, some data have been deleted. Data are included in appropriate totals.

NOTES: NAICS is the abbreviation for the North American Industry Classification System. Detail may not add to totals because of rounding.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2008

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							
		Amounts received from related foreign persons							
		Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents	Royalties	Sales, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
All geographic areas, total	21,599	375,241,952	209,805,962	6,301,189	1,163,020	3,496,730	4,072,896	35,772,075	9,400,243
Canada	1,269	41,197,803	27,452,836	279,147	94,563	328,757	128,500	2,197,537	157,497
Latin America, total	2,822	25,615,033	19,466,818	169,468	46,559	78,607	64,927	987,907	75,860
Argentina	241	672,492	562,420	1,731	0	5,881	6,137	17,538	4,669
Barbados	59	6,843,549	4,253,920	0	0	0	0	5,606	41,704
Brazil	554	2,353,812	1,758,389	10,810	0	2,068	9,391	80,047	11,124
Cayman Islands	116	623,511	99,196	1,290	40,516	8,558	0	143,578	376
Mexico	759	9,598,922	8,627,966	110,148	2,863	47,928	24,457	431,297	15,506
Panama	112	3,365,494	2,446,294	41,267	0	1,208	1,919	211,971	145
Venezuela	136	310,080	184,224	139	2,780	431	6,414	15,898	175
Other Western Hemisphere, total	335	10,114,273	2,501,444	15,342	729	9,294	83,922	1,479,759	1,714,570
Bermuda	198	9,160,280	2,287,304	5,005	0	8,026	82,913	1,093,559	1,714,491
Europe, total	9,934	200,364,467	92,951,941	817,707	519,340	2,731,904	3,544,499	22,395,889	4,404,323
Belgium	381	2,167,762	1,216,231	6,478	0	4,282	8,391	351,926	9,866
Denmark	180	1,395,247	153,981	0	0	8,265	11,129	641,498	88
France	1,265	24,752,866	3,639,095	503,987	9,049	64,327	139,894	2,318,352	658,275
Germany	1,442	42,589,568	23,563,307	41,980	37,708	316,838	181,387	2,781,698	555,522
Hungary	174	81,121	31,830	38	0	4,662	5,344	6,724	0
Ireland	259	10,367,703	1,737,342	1,796	12,797	119,960	357,362	2,348,477	494,222
Italy	456	2,138,672	1,481,531	2,932	650	27,894	12,999	152,274	3,718
Luxembourg	179	3,390,978	180,831	4,519	0	0	367,697	1,567,153	8
Netherlands	753	13,852,333	6,192,221	158,948	5,074	86,830	125,959	2,406,833	1,784
Sweden	443	3,328,402	936,556	7,121	0	16,501	80,108	1,260,998	56,526
Switzerland	600	34,534,712	12,158,494	3,640	449,527	1,730,072	1,884,852	3,318,129	1,684,955
United Kingdom	1,693	55,816,902	38,329,129	9,455	3,945	163,287	279,801	4,189,208	890,203
Africa, total	605	959,882	538,455	966	104	7,344	16,625	75,963	2,100
South Africa	257	539,970	469,817	239	104	7,140	12,537	32,776	0
Asia, total	5,344	63,736,871	43,236,747	4,992,617	498,247	283,537	175,683	6,425,272	3,039,134
China	1,073	2,333,607	1,944,838	116,540	2	30,606	12,400	46,857	11,962
Hong Kong	419	1,923,251	1,055,652	187,202	105	5,530	2,916	143,245	400,948
Indonesia	162	287,471	248,509	383	2,620	9	1,251	11,828	1,440
Japan	1,016	39,108,756	28,744,439	2,446,096	392,545	171,084	126,808	4,478,154	660,512
Middle East countries (except OPEC)	161	368,607	62,212	664	2	882	744	38,727	5
OPEC countries (excluding Indonesia)	218	2,455,555	1,354,408	1,516	82,575	678	5,487	942,417	16,368
Singapore	582	11,158,387	7,088,329	153,479	878	15,698	7,111	418,739	1,898,199
South Korea	284	3,394,011	596,614	1,964,338	19,348	27,715	6,671	146,387	34,283
Taiwan	234	579,994	530,066	691	0	2,598	465	27,130	612
Oceania, total	907	3,756,282	2,010,498	20,999	0	9,772	43,112	123,309	6,531
Australia	731	3,631,829	1,924,468	20,998	0	8,802	40,623	115,432	6,481
Puerto Rico and U.S. Possessions	83	1,910,421	1,732,123	2,288	3,470	241	0	114,419	40

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons			
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents
				Beginning balance	Ending balance				
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
All geographic areas, total	21,161,138	5,196,382	78,872,316	1,136,545,774	974,618,527	811,663,603	597,558,743	7,405,079	1,590,216
Canada	1,122,042	2,824,569	6,612,354	42,544,022	44,138,043	75,221,920	62,095,631	3,209,864	46,872
Latin America, total	396,704	25,876	4,302,307	6,381,835	29,420,319	46,483,596	35,761,886	95,007	683,442
Argentina	50,749	784	22,583	887	20,510,321	1,094,192	727,278	7	0
Barbados	734	8,518	2,533,067	4,079,826	3,956,369	8,848,710	3,885,634	0	0
Brazil	6,216	59	475,708	147,228	927,193	3,279,238	2,976,020	1,592	145
Cayman Islands	188,386	4,568	137,043	368,531	1,870,568	4,495,777	1,929,604	0	683,200
Mexico	66,796	5,549	266,412	1,385,036	1,925,594	16,523,342	14,278,457	36,161	82
Panama	3,622	5	659,063	81,313	85,944	1,161,662	1,036,559	38,286	0
Venezuela	59,719	1,334	38,967	61,663	49,469	9,854,978	9,842,775	830	0
Other Western Hemisphere, total	263,202	198,168	3,847,843	4,443,168	5,927,250	15,738,290	5,294,594	1,855	48,046
Bermuda	96,896	197,965	3,674,121	4,122,868	5,888,387	13,949,076	4,126,427	0	2,690
Europe, total	18,510,288	1,870,322	52,618,254	1,018,444,680	827,876,038	353,350,629	210,494,119	1,366,494	498,712
Belgium	274,094	4,238	292,255	16,214,352	20,393,806	5,442,350	3,351,652	91,053	27,223
Denmark	90,947	7	489,332	2,197,392	2,357,268	3,883,759	3,368,623	155	5,037
France	2,564,214	6,911	14,848,762	69,061,305	70,491,305	34,828,120	23,651,923	194,523	188,351
Germany	528,053	43,674	14,539,401	27,772,171	29,774,094	62,483,302	48,466,390	372,937	5,558
Hungary	22,529	355	9,638	38,175,843	29,777,279	9,544,518	158,734	376	59,274
Ireland	255,199	318,772	4,721,778	16,307,670	18,860,943	14,325,165	7,261,840	8,470	3,548
Italy	50,156	1,404	405,116	2,568,916	1,933,582	4,545,128	3,821,220	866	0
Luxembourg	536,195	0	734,576	65,238,849	66,881,454	9,226,856	1,511,883	0	177
Netherlands	1,719,907	2,825	3,151,951	106,338,999	110,043,490	23,057,462	10,697,810	269,273	11,781
Sweden	20,437	26,707	923,449	7,011,104	8,398,294	5,600,825	4,223,607	17,600	14,374
Switzerland	5,204,453	1,427,961	6,672,629	288,873,211	212,955,749	77,854,944	34,758,548	146,192	68,126
United Kingdom	6,889,491	11,017	5,051,367	356,462,389	232,574,672	81,882,130	52,209,729	110,150	97,527
Africa, total	4,340	9,712	304,273	154,889	625,375	1,192,673	368,536	0	0
South Africa	34	5,566	11,759	277	617	309,872	246,648	0	0
Asia, total	277,052	31,346	4,777,237	15,199,394	15,566,771	251,491,115	228,100,628	2,728,464	305,211
China	987	2,394	167,021	46,949	92,138	7,588,723	6,818,295	38,249	2
Hong Kong	3,444	18	124,191	4,653,916	2,381,949	6,720,091	5,851,954	747	0
Indonesia	3,090	9,818	8,523	122	157	467,378	439,859	1,388	0
Japan	241,383	7,354	1,840,382	7,190,545	7,832,148	141,932,736	132,946,716	1,652,410	301,933
Middle East countries (except OPEC)	1,338	16	264,016	221,874	638,278	4,253,916	3,365,022	0	0
OPEC countries (excluding Indonesia)	5,889	51	46,168	200,874	205,224	16,519,684	15,594,190	848,435	145
Singapore	15,130	9,381	1,551,443	1,130,191	1,028,802	13,630,732	7,893,800	59,158	1,708
South Korea	1,294	7	597,356	56,102	29,529	31,809,392	31,065,645	108,542	0
Taiwan	168	1,657	16,607	392,502	803,485	20,100,968	20,022,314	330	0
Oceania, total	75,198	10,224	1,456,639	6,855,885	9,721,297	4,148,915	888,448	1,607	3,084
Australia	73,022	10,115	1,431,888	6,571,986	9,456,588	3,955,854	719,434	1,482	3,084
Puerto Rico and U.S. Possessions	11,908	164	45,767	2,591,719	148,522	2,421,551	2,380,145	1,067	130

Footnotes at the end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 2. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

Selected country of residence of related foreign person [1]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued								
	Royalties	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned	
								Beginning balance	Ending balance
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
All geographic areas, total	6,874,941	9,710,586	29,507,465	7,774,115	68,128,447	29,574,610	53,539,401	405,601,440	433,063,399
Canada	117,600	82,969	5,231,548	230,916	1,469,999	265,081	2,471,440	14,672,395	19,657,505
Latin America, total	13,045	43,084	1,075,874	76,797	2,334,900	4,365,483	2,034,078	6,990,933	7,328,560
Argentina	0	9	29,356	2,531	283,700	286	51,024	503,742	658,159
Barbados	0	0	525	10,136	169,444	4,362,026	420,946	1,875,357	287,325
Brazil	0	174	163,932	16,542	43,330	132	77,371	252,259	640,015
Cayman Islands	1,093	0	120,405	423	1,746,837	2,228	11,987	2,008,549	2,355,080
Mexico	11,151	42,845	700,194	39,380	79,557	792	1,334,723	868,105	1,698,500
Panama	801	0	3,259	291	2,703	0	79,763	208,304	175,995
Venezuela	0	0	1,766	1,189	367	0	8,051	1,020,377	1,065,616
Other Western Hemisphere, total	5,007	0	361,694	4,148	653,739	6,674,648	2,694,559	3,833,736	2,736,308
Bermuda	4,842	0	156,781	1,820	444,272	6,601,485	2,610,759	1,349,882	1,275,992
Europe, total	3,967,303	7,302,066	12,251,892	2,600,493	59,421,405	16,312,048	39,136,098	352,565,877	385,302,845
Belgium	131,278	23,296	184,895	5,387	1,346,858	4,862	275,846	2,345,871	1,525,537
Denmark	13,770	196,209	118,649	87,286	59,217	22	34,791	1,913,594	3,164,182
France	1,414,309	424,907	2,063,803	131,919	4,142,323	58,689	2,557,372	46,837,562	50,863,712
Germany	988,841	1,622,225	1,221,099	225,187	1,617,409	5,781,028	2,182,628	6,392,588	3,821,626
Hungary	0	46,242	3,218	66	3,011,657	0	6,264,951	16,525	216,112
Ireland	179,284	59,565	248,220	20,382	1,319,976	3,928,098	1,295,782	6,044,101	4,682,168
Italy	8,130	16,619	233,977	1,236	186,873	2,158	274,048	795,117	740,373
Luxembourg	0	776,800	739,435	9,846	6,046,905	2,056	139,753	13,397,837	18,420,151
Netherlands	210,283	473,329	1,399,620	17,968	6,790,300	51,266	3,135,833	34,108,813	27,755,731
Sweden	93,511	79,862	410,158	6,072	420,851	67,442	267,349	1,604,500	1,847,120
Switzerland	498,469	3,339,527	1,267,394	1,697,315	18,219,788	6,221,862	11,637,724	71,221,291	14,481,282
United Kingdom	341,905	224,065	3,660,930	385,608	14,536,062	91,111	10,225,043	161,741,893	135,073,017
Africa, total	15,026	3	773,010	2,419	9,641	0	24,038	32,604	131,481
South Africa	15,026	0	35,384	650	86	0	12,079	5,326	10,848
Asia, total	2,703,039	2,012,552	5,725,918	4,843,419	808,847	54,156	4,208,881	9,860,204	5,644,921
China	995	77	203,514	16,644	2,419	95	508,433	142,613	128,997
Hong Kong	0	789	65,236	412,228	159,526	122	229,490	4,641,307	592,313
Indonesia	0	0	15,441	577	171	0	9,943	34,867	44,977
Japan	2,464,720	1,916,630	534,867	194,019	345,507	20,912	1,555,023	4,413,921	3,662,747
Middle East countries (except OPEC)	13,285	476	604,446	549	32,686	24,104	213,348	53,361	39,047
OPEC countries (excluding Indonesia)	0	0	14,492	781	36,944	2,478	22,219	12,178	55,300
Singapore	0	1,122	201,174	4,196,028	44,195	5,493	1,228,054	323,733	921,730
South Korea	221,848	23,709	255,987	12,109	42,761	0	78,790	126,718	42,865
Taiwan	2,191	15	22,437	1,507	452	0	51,722	5,317	62,144
Oceania, total	42,559	314	215,236	13,030	428,317	770,690	1,785,628	3,523,964	3,778,748
Australia	41,957	314	207,035	12,585	420,763	770,255	1,778,946	3,513,485	3,774,927
Puerto Rico and U.S. Possessions	0	0	3,235	2,008	13,684	286	20,994	171,370	510,736

[1] Selected country data have been deleted to prevent disclosure of information for individual taxpayers. However, the data are included in the appropriate totals.

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

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							
			Amounts received from related foreign persons							
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents	Royalties	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
All industries, total										
All geographic areas, total	926	21,599	375,241,952	209,805,962	6,301,189	1,163,020	3,496,730	4,072,896	35,772,075	9,400,243
Australia	304	731	3,631,829	1,924,468	20,998	0	8,802	40,623	115,432	6,481
Belgium	197	381	2,167,762	1,216,231	6,478	0	4,282	8,391	351,926	9,866
Bermuda	86	198	9,160,280	2,287,304	5,005	0	8,026	82,913	1,093,559	1,714,491
Brazil	286	554	2,353,812	1,758,389	10,810	0	2,068	9,391	80,047	11,124
Canada	464	1,269	41,197,803	27,452,836	279,147	94,563	328,757	128,500	2,197,537	157,497
China	301	1,073	2,333,607	1,944,838	116,540	2	30,606	12,400	46,857	11,962
France	317	1,265	24,752,866	3,639,095	503,987	9,049	64,327	139,894	2,318,352	658,275
Germany	362	1,442	42,589,568	23,563,307	41,980	37,708	316,838	181,387	2,781,698	555,522
Hong Kong	225	419	1,923,251	1,055,652	187,202	105	5,530	2,916	143,245	400,948
Hungary	126	174	81,121	31,830	38	0	4,662	5,344	6,724	0
Ireland	142	259	10,367,703	1,737,342	1,796	12,797	119,960	357,362	2,348,477	494,222
Japan	342	1,016	39,108,756	28,744,439	2,446,096	392,545	171,084	126,808	4,478,154	660,512
Mexico	312	759	9,598,922	8,627,966	110,148	2,863	47,928	24,457	431,297	15,506
Netherlands	290	753	13,852,333	6,192,221	158,948	5,074	86,830	125,959	2,406,833	1,784
Singapore	287	582	11,158,387	7,088,329	153,479	878	15,698	7,111	418,739	1,898,199
South Korea	170	284	3,394,011	596,614	1,964,338	19,348	27,715	6,671	146,387	34,283
Sweden	143	443	3,328,402	936,556	7,121	0	16,501	80,108	1,260,998	56,526
Switzerland	229	600	34,534,712	12,158,494	3,640	449,527	1,730,072	1,884,852	3,318,129	1,684,955
Taiwan	166	234	579,994	530,066	691	0	2,598	465	27,130	612
United Kingdom	442	1,693	55,816,902	38,329,129	9,455	3,945	163,287	279,801	4,189,208	890,203
Mining										
All geographic areas, total	28	671	9,315,350	5,741,781	351,896	490,700	12,148	1,090	1,131,078	139
Australia	6	39	45,583	13,058	0	0	0	0	14,727	0
Belgium	5	8	2,678	31	801	0	0	0	13	0
Bermuda	4	9	164,866	72,123	5,005	0	0	0	79,792	0
Brazil	8	26	807,019	433,393	0	0	0	0	2,947	0
Canada	19	67	1,389,533	1,164,596	51,893	111	318	160	69,982	0
China	4	13	24,373	13,912	1,626	0	122	0	3,079	0
France	5	21	82,249	15,247	420	0	1,653	0	32,775	92
Hungary	4	7	17,747	0	0	0	0	0	109	0
Ireland	4	6	6,086	0	0	0	0	0	0	0
Japan	4	6	54,570	34,314	0	0	1,370	0	4,196	0
Mexico	7	20	125,595	71,445	4,100	0	1,739	0	30,098	0
Netherlands	5	12	22,241	934	0	0	0	0	14,434	0
Singapore	7	16	250,700	204,249	23,782	38	2,004	0	3,647	0
South Korea	3	3	38	1	0	0	0	0	0	0
Switzerland	5	9	587,898	0	0	447,416	0	0	100,722	0
United Kingdom	10	61	221,556	121,822	263	0	0	0	15,936	30
Utilities										
All geographic areas, total	16	80	3,893,821	3,287,408	59,597	0	16	0	31,287	58
Canada	7	17	535,505	449,502	59,597	0	0	0	24,558	58
France	3	10	3,845	0	0	0	16	0	2,755	0
Switzerland	3	5	5,074	692	0	0	0	0	3,033	0
United Kingdom	8	20	3,348,411	2,837,214	0	0	0	0	18	0

Footnotes at end of table.

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							
			Amounts received from related foreign persons							
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents	Royalties	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Construction										
All geographic areas, total	13	140	1,052,420	20,162	29,060	0	0	0	277,293	3,816
Australia	3	10	30,201	0	0	0	0	0	14,216	0
Canada	3	11	40,456	0	11,041	0	0	0	27,032	0
China	3	4	298	0	0	0	0	0	142	0
Germany	3	7	7,403	0	0	0	0	0	5,754	0
United Kingdom	7	26	694,428	0	0	0	0	0	27,188	0
Manufacturing										
All geographic areas, total	393	11,500	137,433,710	101,638,841	622,602	114,734	3,147,605	2,352,855	12,511,664	329,283
Australia	158	326	1,355,192	1,207,840	8,596	0	1,682	23,304	20,540	3,362
Belgium	117	234	1,328,826	1,113,359	5,392	0	2,704	4,556	145,657	8,748
Bermuda	24	49	499,926	5	0	0	8,026	0	225,958	5,150
Brazil	161	343	1,042,681	986,927	10,802	0	1,115	7,303	16,308	3,046
Canada	227	598	22,791,103	21,036,847	129,247	2,125	299,961	83,084	567,324	17,021
China	177	720	1,596,823	1,529,184	11,239	0	28,484	1,332	10,428	795
France	174	755	5,608,033	3,315,768	13,749	8,181	60,448	97,315	1,396,666	11,582
Germany	196	869	17,224,075	13,862,768	24,624	1,060	307,359	148,304	743,010	37,856
Hong Kong	89	142	825,505	771,175	16,255	105	2,008	2,244	24,384	182
Hungary	67	95	40,345	18,830	38	0	4,662	5,052	2,957	0
Ireland	59	117	2,939,298	1,177,265	1,796	12,797	82,498	355,459	825,035	1,513
Japan	180	393	4,986,144	3,691,384	4,550	1,052	65,075	16,173	582,013	13,639
Mexico	176	486	5,412,040	4,950,354	63,656	2,151	45,192	23,695	105,852	1,684
Netherlands	142	419	8,313,839	5,242,861	158,835	0	38,065	86,812	1,380,271	670
Singapore	140	270	3,883,270	2,227,370	9,332	0	7,939	4,725	192,139	4,569
South Korea	97	154	565,426	397,279	36	0	21,439	6,283	3,613	31,989
Sweden	85	314	2,323,661	741,771	7,065	0	15,757	76,593	577,911	39,186
Switzerland	120	348	9,307,760	4,540,435	3,381	2,111	1,707,117	1,143,787	1,098,634	7,980
Taiwan	80	110	351,110	343,063	686	0	1,754	307	2,556	109
United Kingdom	212	743	5,876,006	3,482,306	1,752	1,567	118,457	96,351	1,343,321	84,207
Wholesale trade										
All geographic areas, total	224	3,513	88,411,946	66,360,553	5,169,465	442,586	185,120	643,846	8,802,663	766,929
Australia	66	117	908,571	673,685	137	0	3,817	1,703	23,902	74
Belgium	35	58	224,362	100,278	0	0	1,578	763	116,035	536
Bermuda	8	16	2,678,409	2,213,839	0	0	0	1,220	42,344	3,773
Brazil	62	96	339,802	316,684	8	0	953	0	17,157	2,782
Canada	86	203	4,302,455	3,543,632	898	1,993	5,612	4,226	288,506	4,940
China	70	211	530,329	399,105	103,674	2	1,352	337	10,173	11,130
France	57	151	1,358,343	139,722	489,628	575	13	4,664	160,666	135
Germany	85	211	10,122,523	8,327,012	2,778	33,070	7,243	11,551	994,180	63,802
Hong Kong	67	127	368,862	271,051	162	0	772	32	47,705	4,775
Hungary	19	23	13,331	13,000	0	0	0	0	324	0
Ireland	16	22	2,036,405	532,179	0	0	0	0	507,161	0
Japan	88	471	32,035,158	24,859,674	2,441,546	380,285	74,155	104,002	2,548,903	621,163
Mexico	65	116	3,663,395	3,357,924	42,393	0	996	0	236,362	5,528
Netherlands	62	107	1,550,075	635,004	33	3,614	48,736	31,789	463,674	837
Singapore	71	120	4,980,486	4,628,634	120,358	841	3,448	223	169,504	5,429
South Korea	38	66	2,804,865	199,170	1,964,302	19,344	5,808	0	135,572	2,286
Sweden	21	52	580,470	169,460	0	0	0	0	398,333	3,354
Switzerland	41	91	8,914,353	7,609,774	0	0	13,491	429,333	779,814	15,891
Taiwan	54	76	206,281	185,670	5	0	473	0	15,884	391
United Kingdom	83	209	3,591,739	3,027,025	281	2,246	13,235	0	344,881	3,055

Footnotes at end of table.

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

(Money amounts are in thousands of dollars)

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							
			Amounts received from related foreign persons							
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents	Royalties	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Retail trade										
All geographic areas, total	26	224	2,046,004	1,659,667	0	4,828	28,624	0	36,477	1,072
Belgium	3	4	63,074	0	0	0	0	0	20,285	0
Canada	7	17	339,732	323,581	0	0	0	0	6,216	0
France	5	42	27,527	871	0	0	0	0	5	0
Germany	7	12	1,308,141	1,304,778	0	1,358	0	0	1,560	0
Hong Kong	5	7	1,421	717	0	0	670	0	34	0
Ireland	3	4	67,209	24,244	0	0	0	0	0	1,072
Japan	4	5	30,624	4,010	0	0	26,580	0	34	0
Mexico	4	4	15,293	31	0	0	0	0	0	0
Netherlands	7	9	4,243	0	0	0	0	0	98	0
Switzerland	7	25	40,587	26	0	0	0	0	272	0
United Kingdom	5	15	4,180	0	0	0	0	0	171	0
Transportation and warehousing										
All geographic areas, total	13	988	13,716,317	771,896	16,000	90,801	0	0	431,914	1,890,727
Australia	4	8	88,482	0	0	0	0	0	13,011	0
Belgium	6	17	81,247	0	0	0	0	0	6,629	0
Brazil	5	11	107,279	2,453	0	0	0	0	15,161	0
Canada	10	26	3,332,424	763,630	16,000	79,640	0	0	5,647	331
China	6	30	151,427	0	0	0	0	0	10,611	26
France	4	21	52,862	0	0	0	0	0	8,291	0
Germany	5	74	6,461,352	0	0	0	0	0	29,830	607
Hong Kong	6	14	50,706	0	0	0	0	0	17,724	4
Hungary	8	12	6,214	0	0	0	0	0	504	0
Ireland	4	7	17,739	0	0	0	0	0	550	0
Japan	6	17	342,771	0	0	11,161	0	0	194,962	715
Mexico	5	22	63,801	0	0	0	0	0	748	8
Netherlands	7	28	60,292	0	0	0	0	0	2,610	[1]
Singapore	6	46	1,928,097	0	0	0	0	0	23,336	1,859,630
South Korea	4	10	14,983	0	0	0	0	0	2,693	0
Sweden	4	7	17,176	0	0	0	0	0	435	0
Switzerland	4	12	96,948	0	0	0	0	0	314	29,404
Taiwan	6	10	14,727	0	0	0	0	0	5,149	0
United Kingdom	8	36	114,020	5,813	0	0	0	0	17,274	0
Information										
All geographic areas, total	29	791	5,509,911	919,406	2,872	0	33,685	655,353	3,384,451	20,580
Australia	10	31	26,422	12,548	0	0	1,724	10,056	2,068	0
Belgium	6	13	31,790	579	285	0	0	3,073	27,692	0
Bermuda	6	11	214,731	1,338	0	0	0	81,692	118,731	0
Brazil	11	17	10,636	6,911	0	0	0	2,087	1,638	0
Canada	12	17	158,432	80,312	446	0	8,021	7,005	52,829	0
China	11	17	2,156	53	0	0	204	130	1,769	0
France	12	31	84,421	14,941	13	0	0	23,471	42,156	0
Germany	15	61	182,356	27,546	9	0	2,231	21,532	63,548	0
Hong Kong	10	23	29,608	10,804	0	0	2,081	196	14,173	0
Hungary	8	12	756	0	0	0	0	292	463	0
Ireland	8	18	21,076	24	0	0	7	1,902	14,762	0
Japan	10	21	48,189	14,121	0	0	2,764	1,864	18,464	202
Mexico	10	19	208,637	206,062	0	0	0	762	1,812	0
Netherlands	13	34	562,883	285,859	80	0	29	4,791	229,832	0
Singapore	11	19	47,775	25,584	0	0	2,307	254	19,622	0
South Korea	6	12	3,460	117	0	0	467	388	2,439	0
Sweden	6	15	288,404	0	55	0	0	3,515	260,768	0
Switzerland	7	15	1,514,654	611	259	0	0	311,732	1,202,052	0
Taiwan	3	8	846	254	0	0	371	158	16	0
United Kingdom	21	106	1,671,540	101,255	1,289	0	8,746	162,471	1,133,042	20,379

Footnotes at end of table.

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							
			Amounts received from related foreign persons							
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents	Royalties	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Finance and insurance										
All geographic areas, total	84	1,253	102,976,909	28,748,404	9,546	10,608	6,991	0	2,203,319	6,113,341
Australia	18	102	1,107,605	0	0	0	0	0	3,868	2,772
Belgium	7	10	410,146	0	0	0	0	0	13,929	324
Bermuda	35	102	5,048,872	0	0	0	0	0	73,813	1,705,568
Brazil	10	12	2,274	0	0	0	0	0	1,040	0
Canada	41	118	7,496,155	0	9,546	10,608	0	0	592,835	109,543
China	6	11	2,406	0	0	0	0	0	0	10
France	19	50	16,808,710	0	0	0	0	0	325,469	645,952
Germany	15	62	6,283,983	0	0	0	5	0	57,732	453,155
Hong Kong	24	42	405,122	0	0	0	0	0	2,402	367,215
Hungary	7	8	362	0	0	0	0	0	0	0
Ireland	29	54	4,039,417	0	0	0	0	0	37,506	420,770
Japan	24	48	309,605	20,000	0	0	0	0	7,426	24,584
Mexico	14	23	9,079	0	0	0	0	0	7,661	65
Netherlands	14	33	2,559,356	0	0	0	0	0	18,201	148
Singapore	16	37	47,655	0	0	0	0	0	1,952	26,634
South Korea	6	15	2,393	0	0	0	0	0	435	0
Switzerland	16	38	13,892,921	0	0	0	0	0	41,786	1,629,747
Taiwan	8	11	3,843	0	0	0	0	0	1,907	111
United Kingdom	42	187	39,426,729	28,728,404	0	0	6,986	0	842,962	657,289
Real estate and rental and leasing										
All geographic areas, total	10	137	538,863	32,487	0	0	750	1,086	121,809	0
Australia	3	4	64	0	0	0	0	64	0	0
Canada	5	29	16,751	12,605	0	0	750	0	3,396	0
France	4	5	131,304	14	0	0	0	4	55,106	0
Netherlands	3	8	63,052	19,259	0	0	0	0	0	0
Singapore	3	3	7	0	0	0	0	7	0	0
United Kingdom	6	26	84,668	40	0	0	0	1,012	44,739	0
Professional, scientific, and technical services										
All geographic areas, total	40	1,456	5,581,980	556,738	27,084	8,716	64,075	19,628	4,671,792	74,026
Australia	18	56	61,229	17,281	12,265	0	966	90	21,757	0
Belgium	13	27	12,312	1,916	0	0	0	0	9,846	258
Brazil	18	31	32,366	12,009	0	0	0	0	20,350	0
Canada	25	105	265,953	76,416	0	86	12,654	128	174,987	0
China	15	44	8,070	2,221	0	0	72	0	5,319	0
France	20	125	526,056	152,533	177	293	2,196	10,896	275,658	0
Germany	22	92	906,937	38,720	14,568	2,221	0	0	847,538	86
Hong Kong	13	36	9,629	449	0	0	0	198	8,976	0
Hungary	8	11	2,366	0	0	0	0	0	2,366	0
Ireland	7	13	1,081,506	3,630	0	0	37,455	0	960,778	70,640
Japan	17	37	1,240,475	120,936	0	0	1,140	4,620	1,088,929	209
Mexico	14	44	50,132	16,585	0	712	0	0	32,125	0
Netherlands	19	60	280,407	1,489	0	1,460	0	0	276,403	129
Singapore	20	37	8,360	1,291	7	0	0	98	6,936	0
South Korea	7	14	2,381	0	0	3	0	0	1,287	0
Sweden	13	24	38,532	25,325	0	0	0	0	13,207	0
Switzerland	16	33	84,620	2,358	0	0	9,463	0	69,049	1,932
Taiwan	9	13	2,201	1,079	0	0	0	0	1,122	0
United Kingdom	23	126	160,146	7,549	9	132	0	3,598	144,839	265

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Number of returns [3]	Number of related foreign persons	Transactions between foreign-owned domestic corporations and related foreign persons							
			Amounts received from related foreign persons							
			Total (excluding loan balances)	Sales of stock in trade	Sales of tangible property other than stock in trade	Rents	Royalties	Sales, leases, and licenses of intangible property other	Consideration for technical, managerial, or like services	Commissions
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Management of companies										
All geographic areas, total	11	304	4,243,662	0	12,846	47	0	345,546	2,066,124	199,466
Canada	5	17	492,033	0	480	0	0	31,624	355,131	25,602
France	4	20	14,283	0	0	0	0	0	9,297	514
Hong Kong	3	11	59,854	0	0	0	0	0	27,845	28,771
Ireland	4	6	10,018	0	0	0	0	0	0	2
Japan	4	10	60,652	0	0	47	0	0	33,227	0
Mexico	3	7	13,537	0	0	0	0	0	5,296	8,221
Netherlands	3	11	398,982	0	0	0	0	0	35	[1]
United Kingdom	4	30	483,819	0	5,721	0	0	158	255,726	124,980
Administrative and support and waste management services										
All geographic areas, total	18	295	179,406	2,507	83	0	9,296	1,404	59,442	609
Australia	8	17	872	55	0	0	0	0	496	0
Brazil	4	5	361	0	0	0	0	0	179	0
Canada	10	31	31,168	642	0	0	1,321	84	26,497	0
China	3	6	195	32	0	0	0	0	0	0
France	6	23	5,269	0	0	0	0	1,320	3,545	0
Hong Kong	3	4	56	0	0	0	0	0	0	0
Ireland	6	8	19,017	0	0	0	0	0	2,685	225
Japan	3	5	418	0	0	0	0	0	0	0
Mexico	5	9	4,237	26	0	0	0	0	4,119	0
Netherlands	6	9	211	0	0	0	0	0	87	0
Singapore	3	6	5,449	1,201	0	0	0	0	144	0
South Korea	4	5	405	47	0	0	0	0	287	8
Sweden	6	8	790	0	0	0	0	0	141	22
Switzerland	3	10	42,497	[1]	0	0	0	0	0	0
United Kingdom	6	47	62,233	394	0	0	7,975	0	17,666	0
Educational services										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Health care and social assistance										
All geographic areas, total	6	23	30,852	27,203	0	0	0	1,648	2,000	0
Canada	3	3	2,000	0	0	0	0	0	2,000	0
Arts, entertainment, and recreation										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Accommodation and food services										
All geographic areas, total	7	99	243,490	0	0	0	534	50,439	20,709	0
United Kingdom	4	12	50,648	0	0	0	0	16,210	0	0
Other services										
All geographic areas, total	4	61	39,448	23,257	138	0	0	0	15,854	198

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
All industries, total										
All geographic areas, total	21,161,138	5,196,382	78,872,316	1,136,545,774	974,618,527	811,663,603	597,558,743	7,405,079	1,590,216	6,874,941
Australia	73,022	10,115	1,431,888	6,571,986	9,456,588	3,955,854	719,434	1,482	3,084	41,957
Belgium	274,094	4,238	292,255	16,214,352	20,393,806	5,442,350	3,351,652	91,053	27,223	131,278
Bermuda	96,896	197,965	3,674,121	4,122,868	5,888,387	13,949,076	4,126,427	0	2,690	4,842
Brazil	6,216	59	475,708	147,228	927,193	3,279,238	2,976,020	1,592	145	0
Canada	1,122,042	2,824,569	6,612,354	42,544,022	44,138,043	75,221,920	62,095,631	3,209,864	46,872	117,600
China	987	2,394	167,021	46,949	92,138	7,588,723	6,818,295	38,249	2	995
France	2,564,214	6,911	14,848,762	69,061,305	70,491,305	34,828,120	23,651,923	194,523	188,351	1,414,309
Germany	528,053	43,674	14,539,401	27,772,171	29,774,094	62,483,302	48,466,390	372,937	5,558	988,841
Hong Kong	3,444	18	124,191	4,653,916	2,381,949	6,720,091	5,851,954	747	0	0
Hungary	22,529	355	9,638	38,175,843	29,777,279	9,544,518	158,734	376	59,274	0
Ireland	255,199	318,772	4,721,778	16,307,670	18,860,943	14,325,165	7,261,840	8,470	3,548	179,284
Japan	241,383	7,354	1,840,382	7,190,545	7,832,148	141,932,736	132,946,716	1,652,410	301,933	2,464,720
Mexico	66,796	5,549	266,412	1,385,036	1,925,594	16,523,342	14,278,457	36,161	82	11,151
Netherlands	1,719,907	2,825	3,151,951	106,338,999	110,043,490	23,057,462	10,697,810	269,273	11,781	210,283
Singapore	15,130	9,381	1,551,443	1,130,191	1,028,802	13,630,732	7,893,800	59,158	1,708	0
South Korea	1,294	7	597,356	56,102	29,529	31,809,392	31,065,645	108,542	0	221,848
Sweden	20,437	26,707	923,449	7,011,104	8,398,294	5,600,825	4,223,607	17,600	14,374	93,511
Switzerland	5,204,453	1,427,961	6,672,629	288,873,211	212,955,749	77,854,944	34,758,548	146,192	68,126	498,469
Taiwan	168	1,657	16,607	392,502	803,485	20,100,968	20,022,314	330	0	2,191
United Kingdom	6,889,491	11,017	5,051,367	356,462,389	232,574,672	81,882,130	52,209,729	110,150	97,527	341,905
Mining										
All geographic areas, total	370,124	19,654	1,196,738	14,101,038	19,953,750	12,111,268	7,638,173	220,689	854,289	1,093
Australia	9,967	5,753	2,078	119,608	8,008	67,500	0	1	0	0
Belgium	1,538	2	294	90,000	90,000	140,585	0	0	0	0
Bermuda	6,535	204	1,206	2,829,369	3,947,063	403,431	0	0	0	0
Brazil	125	0	370,554	3,791	3,867	600,080	589,550	0	0	0
Canada	67,932	1,088	33,454	1,728,260	1,205,393	6,147,720	5,814,931	41,268	0	4
China	177	3	5,453	0	10,002	39,680	35,172	647	0	0
France	2,093	29	29,941	455,193	714,552	152,005	22,522	29,741	0	0
Hungary	17,638	0	0	6,290,135	6,794,887	573,742	0	0	59,274	0
Ireland	113	0	5,973	102	545	4,587	0	0	3,548	0
Japan	0	44	14,646	0	230,000	33,383	12,536	14,650	0	0
Mexico	727	0	17,484	0	1,136	1,018,072	1,633	0	0	0
Netherlands	66	0	6,808	799,216	1,409,844	88,231	8	30	0	122
Singapore	387	7,737	8,858	8,943	13,714	93,418	17,357	47,886	1,671	0
South Korea	36	0	1	0	0	0	0	0	0	0
Switzerland	39,761	0	0	731,951	1,096,123	1,117,568	997,728	0	18,006	0
United Kingdom	54,507	80	28,917	74,112	3,840,385	387,448	43,191	36,238	72,145	0
Utilities										
All geographic areas, total	56,246	0	459,209	18,886,632	18,691,524	5,633,924	3,169,389	1,209,671	0	0
Canada	74	0	1,716	1,384,737	262,961	3,035,428	1,623,962	1,195,364	0	0
France	0	0	1,074	168,001	725,708	112,728	0	14,307	0	0
Switzerland	0	0	1,349	60,924	191,963	16,634	0	0	0	0
United Kingdom	56,110	0	455,069	13,242,695	14,212,478	2,223,330	1,545,426	0	0	0

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Construction										
All geographic areas, total	19,215	7,391	695,483	1,874,278	2,371,229	817,786	422,684	2,160	0	67,907
Australia	0	524	15,462	0	0	15,566	0	0	0	0
Canada	0	479	1,903	0	0	23,103	0	659	0	0
China	0	5	151	0	0	170	0	0	0	0
Germany	0	624	1,024	294,222	321,117	44,669	0	1,296	0	0
United Kingdom	13,987	772	652,481	1,428,086	1,496,020	125,510	0	0	0	0
Manufacturing										
All geographic areas, total	3,033,079	272,930	13,410,117	268,930,715	249,561,025	334,403,106	267,729,129	3,509,641	363,429	3,702,913
Australia	37,609	270	51,987	1,026,685	2,135,338	2,225,494	645,536	1,363	0	21,226
Belgium	20,538	13	27,860	10,868,507	14,753,717	2,358,527	1,422,750	78,657	27,223	50,260
Bermuda	38,051	1,145	221,591	1,108,659	806,472	401,613	52,968	0	2,690	0
Brazil	5,671	52	11,457	137,498	247,623	1,935,304	1,748,032	1,582	145	0
Canada	188,851	2,390	464,253	3,091,164	6,860,443	33,861,255	29,632,113	1,939,627	3,084	82,973
China	158	2	15,201	27,647	68,099	3,856,820	3,723,618	34,840	2	995
France	567,043	343	136,939	10,790,067	10,502,775	19,061,959	15,796,085	149,517	183,973	681,279
Germany	300,756	69	1,798,270	7,777,076	9,909,840	28,349,405	25,291,205	367,873	4,816	909,539
Hong Kong	0	3	9,150	12,948	15,467	2,107,373	2,087,076	545	0	0
Hungary	4,885	0	3,920	24,363,091	6,160,036	8,461,340	131,085	69	0	0
Ireland	82,205	115	400,615	3,281,501	4,350,351	7,494,941	6,518,047	6,780	0	160,917
Japan	29,346	126	582,786	1,990,701	1,622,978	31,436,739	27,600,930	374,786	42,510	1,052,440
Mexico	34,880	5,347	179,229	1,346,287	1,854,565	9,442,370	8,643,298	36,059	74	11,151
Netherlands	99,037	33	1,307,256	16,484,218	14,159,927	10,875,125	6,196,454	264,952	0	34,979
Singapore	4,099	59	1,433,037	11,095	43,645	2,985,389	1,808,950	4,467	20	0
South Korea	15	7	104,766	1,320	14,857	7,562,855	7,515,209	116	0	28,406
Sweden	15,736	26,707	822,935	6,582,695	7,769,553	3,335,849	2,356,260	13,581	14,356	30,022
Switzerland	247,477	3,104	553,733	64,448,721	68,349,047	16,157,786	8,975,003	141,449	49,910	353,448
Taiwan	0	0	2,634	693	12	73,865	65,855	330	0	0
United Kingdom	221,580	2,132	524,334	44,441,204	38,282,561	32,205,753	21,293,569	12,827	25,382	176,725
Wholesale trade										
All geographic areas, total	601,050	3,094	5,436,641	50,825,988	62,342,163	298,883,946	279,209,665	2,423,797	267,132	1,835,689
Australia	536	0	204,717	2,622,759	3,226,789	443,043	68,279	75	0	1,726
Belgium	2,149	0	3,023	5,007,890	5,133,704	2,399,347	1,911,545	12,396	0	81,019
Bermuda	22,181	0	395,052	905	905	4,552,501	4,073,459	0	0	0
Brazil	397	0	1,821	3,928	10,145	657,785	638,215	10	0	0
Canada	47,005	3,071	402,571	3,610,426	5,778,779	27,994,448	24,076,596	5,608	2,686	2,351
China	495	0	4,059	19,281	13,330	3,067,054	3,046,039	2,760	0	0
France	53,418	0	509,521	2,426,017	2,106,825	7,850,610	7,007,087	0	114	43
Germany	8,134	0	674,753	3,461,645	3,026,127	23,577,041	22,792,456	2,502	0	19,796
Hong Kong	1,058	15	43,291	22,392	16,356	3,846,845	3,760,554	201	0	0
Hungary	0	0	7	4,610,703	11,259,583	227,158	27,648	307	0	0
Ireland	11,325	0	985,740	1,770,536	1,589,122	1,481,315	469,737	80	0	16,742
Japan	69,935	7	935,486	1,432,689	4,244,810	105,502,805	100,903,038	1,262,974	259,277	1,289,305
Mexico	15,930	0	4,261	19,951	52,958	5,766,664	5,603,331	100	0	0
Netherlands	119,528	0	246,861	5,817,714	5,558,672	4,899,925	4,303,372	979	0	129,413
Singapore	6,049	0	46,000	223,395	75,470	6,084,423	6,038,234	6,787	0	0
South Korea	0	0	478,382	54,507	13,797	24,200,298	23,550,112	108,427	0	193,442
Sweden	1,736	0	7,586	10,069	203,689	1,041,818	921,480	322	18	45,667
Switzerland	9,252	0	56,799	3,238,476	2,341,180	21,713,967	21,241,921	4,743	0	4,681
Taiwan	0	0	3,858	391,809	803,474	19,959,784	19,956,459	0	0	2,185
United Kingdom	117,099	0	83,918	9,321,481	8,421,110	5,736,348	2,770,385	60,594	0	42,635

Footnotes at end of table.

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Retail trade										
All geographic areas, total	67,297	41,894	206,146	7,965,214	11,341,329	6,864,707	5,037,850	819	0	54,175
Belgium	19,906	0	22,884	0	0	81,796	0	0	0	0
Canada	0	0	9,935	102,399	254	71,045	4,655	0	0	0
France	21,591	0	5,060	6,580	9,640	578,813	500,047	34	0	26,965
Germany	28	0	417	5,516	10,031	49,792	34,748	785	0	0
Hong Kong	0	0	0	2,152	7,582	3,629	0	0	0	0
Ireland	0	41,894	0	730,013	513,929	93,909	6,506	0	0	0
Japan	0	0	0	700,000	700,002	21,278	0	0	0	7
Mexico	15,255	0	7	0	0	193,210	0	0	0	0
Netherlands	0	0	4,145	1,526,808	4,512,965	423,545	1,697	0	0	0
Switzerland	10,019	0	30,271	2,770,522	3,356,141	3,853,747	3,540,850	0	0	0
United Kingdom	9	0	4,000	445,635	308,707	243,343	201,231	0	0	27,204
Transportation and warehousing										
All geographic areas, total	14,059	0	10,500,920	7,520,114	12,628,796	9,160,957	516,312	27,195	77,823	0
Australia	0	0	75,470	0	0	28,105	0	0	0	0
Belgium	0	0	74,617	0	0	28,544	0	0	0	0
Brazil	0	0	89,666	0	0	25,169	0	0	0	0
Canada	0	0	2,467,176	1,106,586	1,026,015	845,062	511,023	27,195	40,958	0
China	0	0	140,790	0	0	577,472	0	0	0	0
France	0	0	44,571	0	0	81,431	0	0	0	0
Germany	10,082	0	6,420,833	316,023	3,706,642	1,509,238	0	0	0	0
Hong Kong	0	0	32,977	0	0	145,580	0	0	0	0
Hungary	0	0	5,709	451,000	451,000	77,299	0	0	0	0
Ireland	0	0	17,189	0	0	11,406	0	0	0	0
Japan	216	0	135,717	0	0	70,510	0	0	0	0
Mexico	0	0	63,044	0	0	28,809	0	0	0	0
Netherlands	1,562	0	56,120	505,594	2,389,899	105,186	0	0	0	0
Singapore	2,197	0	42,934	0	1,444	4,225,406	0	0	0	0
South Korea	0	0	12,289	0	0	39,883	0	0	0	0
Sweden	0	0	16,741	0	0	14,424	0	0	0	0
Switzerland	0	0	67,230	0	0	137,684	0	0	0	0
Taiwan	0	0	9,578	0	0	63,356	0	0	0	0
United Kingdom	0	0	90,933	2,278,994	1,281,624	373,446	5,289	0	0	0
Information										
All geographic areas, total	310,281	205	183,079	60,828,429	74,909,034	14,288,897	4,953,672	3,723	742	177,072
Australia	0	0	26	11,359	3,326	14,625	577	0	0	384
Belgium	0	0	161	4,216	4,514	31,081	9,181	0	0	0
Bermuda	12,840	0	130	50,159	91,133	44,085	0	0	0	4,171
Brazil	0	0	0	0	2,029	3,372	1	0	0	0
Canada	6	0	9,814	340,275	352,049	79,753	21,536	0	0	411
China	0	0	0	0	666	10,066	9,106	0	0	0
France	3,684	0	156	276,160	286,961	33,202	0	0	0	0
Germany	65,005	30	2,454	128,020	73,627	139,633	67,058	2	742	-85
Hong Kong	0	0	2,354	0	3,071	13,956	2,967	0	0	0
Hungary	0	0	0	675,701	645,377	52,139	[1]	0	0	0
Ireland	0	0	4,381	218,509	227,904	37,039	45	0	0	1,626
Japan	0	0	10,776	0	0	3,642,141	3,501,225	0	0	122,678
Mexico	0	0	0	0	0	11,113	21	0	0	0
Netherlands	7,835	0	34,457	8,325,851	15,704,545	704,127	24	0	0	0
Singapore	0	0	8	0	0	44,408	755	0	0	0
South Korea	0	0	48	0	0	1,793	0	0	0	0
Sweden	0	0	24,066	0	6	852,267	799,565	3,696	0	2
Switzerland	0	0	0	8,646,333	10,597,630	2,431,925	0	0	0	0
Taiwan	0	0	48	0	0	184	0	0	0	6
United Kingdom	170,606	155	73,597	8,389,297	11,944,546	2,088,770	16,256	0	0	47,757

Footnotes at end of table.

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Finance and insurance										
All geographic areas, total	15,847,264	4,850,833	45,186,603	593,929,521	397,286,250	106,589,706	26,336,090	3,029	141	68,464
Australia	16,988	3,568	1,080,409	2,753,613	3,711,866	1,013,699	0	0	0	0
Belgium	229,671	4,223	162,000	199,739	9,400	269,401	0	0	0	0
Bermuda	17,288	196,615	3,055,586	103,049	1,039,710	8,122,921	0	0	0	671
Brazil	22	0	1,211	191	86,066	5,663	0	0	0	0
Canada	768,072	2,817,392	3,188,159	30,099,834	27,885,964	2,204,557	0	0	141	0
China	6	2,385	5	0	2	5,731	0	0	0	0
France	1,837,065	6,539	13,993,685	42,518,911	43,991,440	4,496,458	0	0	0	0
Germany	139,592	42,734	5,590,764	10,968,840	8,358,075	6,418,057	0	0	0	0
Hong Kong	401	0	35,104	139,273	17,638	552,130	0	0	0	0
Hungary	5	355	2	1,001,976	2,237,953	65,419	0	0	0	0
Ireland	20,529	276,764	3,283,848	1,148,533	3,024,636	4,263,944	0	0	0	0
Japan	141,757	7,176	108,662	2,874,001	846,364	260,836	12,400	0	0	0
Mexico	0	194	1,160	18,622	2,116	10,107	0	0	0	0
Netherlands	1,430,448	1,614	1,108,945	43,639,349	45,814,242	2,916,089	0	3,029	0	0
Singapore	2,201	1,506	15,361	162,254	156,146	38,278	0	0	0	0
South Korea	1,242	0	716	154	875	2,987	0	0	0	0
Switzerland	4,880,509	1,424,856	5,916,024	194,706,308	109,645,713	31,333,424	0	0	0	31,270
Taiwan	168	1,657	0	0	0	1,798	0	0	0	0
United Kingdom	6,147,694	7,878	3,035,517	260,533,486	140,006,421	36,421,524	26,323,690	0	0	36,523
Real estate and rental and leasing										
All geographic areas, total	171,990	0	210,741	11,935,558	13,372,606	1,353,945	446,830	0	0	0
Australia	0	0	0	0	0	0	0	0	0	0
Canada	0	0	0	4,388	21,106	6,741	5,039	0	0	0
France	0	0	76,181	10,000	0	94,377	94,218	0	0	0
Netherlands	3,181	0	40,612	1,939,885	1,958,516	293,975	192,591	0	0	0
Singapore	0	0	0	0	0	0	0	0	0	0
United Kingdom	38,876	0	0	1,574,136	1,479,162	310,259	0	0	0	0
Professional, scientific, and technical services										
All geographic areas, total	106,400	290	53,232	14,596,707	20,710,920	12,593,585	1,974,292	3,724	25,118	737,753
Australia	7,627	0	1,243	27,838	1,066	90,214	1,431	42	3,084	18,622
Belgium	292	0	0	0	302	13,689	8,081	0	0	0
Brazil	0	6	0	0	0	13,040	133	0	0	0
Canada	489	58	1,136	681,291	315,464	565,723	350,136	0	4	31,861
China	150	0	308	0	0	16,134	4,264	2	0	0
France	75,355	0	8,948	7,559,955	7,652,037	1,804,832	231,965	924	4,265	623,039
Germany	2,484	217	1,103	1,020,942	1,021,008	2,055,825	123,454	479	0	59,592
Hong Kong	0	0	6	69	49	12,614	0	0	0	0
Hungary	0	0	0	695,837	972,910	60,369	0	0	0	0
Ireland	9,003	0	[1]	699,986	130,797	411,366	267,277	1,610	0	0
Japan	128	0	24,513	107,211	111,517	942,400	916,526	0	0	290
Mexico	0	8	702	0	7,229	12,656	251	2	7	0
Netherlands	0	0	925	1,279,098	3,241,268	1,289,516	3,336	282	11,781	0
Singapore	0	0	28	0	1,700	16,109	268	18	17	0
South Korea	0	0	1,091	0	0	428	0	0	0	0
Sweden	0	0	0	0	0	53,047	39,278	0	0	0
Switzerland	0	0	1,818	626,796	614,872	63,268	791	0	209	3,749
Taiwan	0	0	0	0	0	1,785	0	0	0	0
United Kingdom	2,788	0	967	1,460,558	1,164,787	368,820	7,954	2	0	0

Footnotes at end of table.

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued									
	Amounts received from related foreign persons—continued					Amounts paid to related foreign persons				
	Interest	Premiums for insurance or reinsurance	Other	Amounts borrowed		Total (excluding loan balances)	Purchases of stock in trade	Purchases of tangible property other than stock in trade	Rents	Royalties
				Beginning balance	Ending balance					
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Management of companies										
All geographic areas, total	495,204	0	1,124,430	60,136,778	66,498,531	5,950,475	0	0	147	0
Canada	49,614	0	29,581	380,841	415,679	299,799	0	0	0	0
France	3,965	0	507	3,622,409	3,552,017	210,633	0	0	0	0
Hong Kong	1,984	0	1,254	4,476,507	2,321,786	34,867	0	0	0	0
Ireland	2,092	0	7,924	551,906	14,262	22,364	0	0	0	0
Japan	0	0	27,378	9,513	49	20,012	0	0	147	0
Mexico	3	0	17	175	7,532	665	0	0	0	0
Netherlands	56,362	0	342,585	24,912,005	13,831,713	1,352,236	0	0	0	0
United Kingdom	42,975	0	54,259	9,382,362	7,810,835	963,633	0	0	0	0
Administrative and support and waste management services										
All geographic areas, total	32,168	92	73,806	12,194,692	16,361,837	1,658,888	78,937	631	1,397	172,709
Australia	0	0	321	6,786	168,088	4,888	2,698	0	0	0
Brazil	0	0	182	0	919	184	89	0	0	0
Canada	0	92	2,532	13,823	13,803	63,253	40,062	142	0	0
China	0	0	162	0	0	176	[1]	0	0	0
France	0	0	404	678,014	949,352	106,109	0	0	0	26,654
Hong Kong	0	0	56	574	0	103	0	0	0	0
Ireland	0	0	16,107	113,714	333,858	67,131	0	0	0	0
Japan	0	0	418	76,429	76,429	2,155	0	0	0	0
Mexico	0	0	92	0	58	16,824	7,075	0	0	0
Netherlands	0	0	125	400,000	0	49,283	0	0	0	30,510
Singapore	198	0	3,906	0	0	49,645	25,856	0	0	0
South Korea	0	0	63	0	0	641	324	0	0	0
Sweden	616	0	10	412,668	410,429	35,707	0	0	0	0
Switzerland	16,469	0	26,028	4,134,861	7,261,288	640,842	0	0	0	104,484
United Kingdom	14,529	0	21,669	639,814	1,242,164	87,288	618	489	0	11,061
Educational services										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Health care and social assistance										
All geographic areas, total	0	0	0	2,059,981	1,407,985	148,053	24,614	0	0	0
Canada	0	0	0	0	0	500	0	0	0	0
Arts, entertainment, and recreation										
All geographic areas, total	d	d	d	d	d	d	d	d	d	d
Accommodation and food services										
All geographic areas, total	36,762	0	135,046	5,549,067	5,121,042	772,283	0	0	0	56,329
United Kingdom	8,732	0	25,706	801,432	822,601	250,220	0	0	0	0
Other services										
All geographic areas, total	0	0	0	300,097	245,559	107,748	21,105	0	0	837

Footnotes at end of table.

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[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts paid to related foreign persons—continued							Amounts loaned
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
All industries, total								
All geographic areas, total	9,710,586	29,507,465	7,774,115	68,128,447	29,574,610	53,539,401	405,601,440	433,063,399
Australia	314	207,035	12,585	420,763	770,255	1,778,946	3,513,485	3,774,927
Belgium	23,296	184,895	5,387	1,346,858	4,862	275,846	2,345,871	1,525,537
Bermuda	0	156,781	1,820	444,272	6,601,485	2,610,759	1,349,882	1,275,992
Brazil	174	163,932	16,542	43,330	132	77,371	252,259	640,015
Canada	82,969	5,231,548	230,916	1,469,999	265,081	2,471,440	14,672,395	19,657,505
China	77	203,514	16,644	2,419	95	508,433	142,613	128,997
France	424,907	2,063,803	131,919	4,142,323	58,689	2,557,372	46,837,562	50,863,712
Germany	1,622,225	1,221,099	225,187	1,617,409	5,781,028	2,182,628	6,392,588	3,821,626
Hong Kong	789	65,236	412,228	159,526	122	229,490	4,641,307	592,313
Hungary	46,242	3,218	66	3,011,657	0	6,264,951	16,525	216,112
Ireland	59,565	248,220	20,382	1,319,976	3,928,098	1,295,782	6,044,101	4,682,168
Japan	1,916,630	534,867	194,019	345,507	20,912	1,555,023	4,413,921	3,662,747
Mexico	42,845	700,194	39,380	79,557	792	1,334,723	868,105	1,698,500
Netherlands	473,329	1,399,620	17,968	6,790,300	51,266	3,135,833	34,108,813	27,755,731
Singapore	1,122	201,174	4,196,028	44,195	5,493	1,228,054	323,733	921,730
South Korea	23,709	255,987	12,109	42,761	0	78,790	126,718	42,865
Sweden	79,862	410,158	6,072	420,851	67,442	267,349	1,604,500	1,847,120
Switzerland	3,339,527	1,267,394	1,697,315	18,219,788	6,221,862	11,637,724	71,221,291	14,481,282
Taiwan	15	22,437	1,507	452	0	51,722	5,317	62,144
United Kingdom	224,065	3,660,930	385,608	14,536,062	91,111	10,225,043	161,741,893	135,073,017
Mining								
All geographic areas, total	0	512,302	2,739	1,280,326	57,086	1,544,573	8,796,007	9,711,570
Australia	0	20,848	0	0	0	46,651	78,666	79,063
Belgium	0	2,692	0	39,772	0	98,121	0	7
Bermuda	0	29,264	0	318,756	45,279	10,132	7,467	27,261
Brazil	0	8,893	37	107	0	1,493	11,946	37,763
Canada	0	56,399	546	88,761	273	145,538	2,019,400	2,832,380
China	0	10	483	39	0	3,330	3,346	7,148
France	0	31,027	248	19,619	0	48,848	182,538	154,758
Hungary	0	0	0	514,468	0	0	0	214,114
Ireland	0	32	0	2	0	1,004	18,625	25,802
Japan	0	633	695	2,925	0	1,945	0	0
Mexico	0	0	0	553	0	1,015,886	6,955	90,509
Netherlands	0	0	0	86,485	0	1,587	[1]	81
Singapore	0	19,110	723	229	579	5,863	10,611	12,746
South Korea	0	0	0	0	0	0	56	5,761
Switzerland	0	677	0	97,429	0	3,728	1	957,688
United Kingdom	0	81,839	0	83,946	0	70,088	2,558,326	1,153,372
Utilities								
All geographic areas, total	143	248,402	71	916,409	1,809	88,030	2,361,294	421,351
Canada	143	192,587	0	21,995	307	1,069	12,355	8,764
France	0	8,086	0	74,930	0	15,404	1,665,395	50,316
Switzerland	0	14,194	71	2,210	0	159	[1]	6,952
United Kingdom	0	24,691	0	603,984	0	49,229	672,188	343,961

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued							Beginning balance	Ending balance
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other			
(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)		
Construction									
All geographic areas, total	17,588	105,921	63	147,066	485	53,912	627,322	1,443,134	
Australia	0	9	0	0	0	15,557	0	0	
Canada	0	22,444	0	0	0	0	0	0	
China	0	170	0	0	0	0	0	0	
Germany	0	299	0	14,998	0	28,076	0	0	
United Kingdom	0	2,761	0	118,746	0	4,003	473,755	1,005,583	
Manufacturing									
All geographic areas, total	4,541,111	11,857,783	427,233	19,336,359	1,479,359	21,456,149	79,207,774	186,110,515	
Australia	0	30,382	5,546	123,253	1,810	1,396,377	1,019,842	1,284,953	
Belgium	3,084	101,926	5,099	542,079	51	127,399	304,925	5,132	
Bermuda	0	16,323	0	96,599	52,974	180,059	674,346	917,886	
Brazil	132	92,054	6,349	41,352	132	45,526	225,483	568,764	
Canada	3,737	1,081,223	32,502	231,960	7,247	846,789	1,453,258	5,131,061	
China	75	68,353	3,542	6	0	25,389	35,678	55,290	
France	56,649	1,264,413	37,006	597,207	8,786	287,043	15,313,182	16,029,008	
Germany	199,209	585,728	8,801	668,010	6,757	307,468	2,822,680	2,091,081	
Hong Kong	[1]	4,601	11,281	17	0	3,853	8,125	62,974	
Hungary	46,242	353	0	2,026,528	0	6,257,063	120	136	
Ireland	26,936	59,587	1,097	472,627	23,505	225,447	3,991,469	1,843,044	
Japan	1,674,821	201,250	83,026	39,389	9,128	358,458	184,811	143,658	
Mexico	41,292	412,920	30,633	77,541	244	189,158	516,726	768,245	
Netherlands	434,636	918,247	961	1,756,595	35,547	1,232,753	3,464,526	1,272,826	
Singapore	793	44,307	33,320	160	1,219	1,092,152	1,629	512,363	
South Korea	0	3,098	4,594	174	0	11,258	16,575	10,806	
Sweden	79,602	256,221	5,741	383,481	7,626	188,960	1,377,955	1,397,542	
Switzerland	1,434,847	745,579	24,512	3,469,797	601	962,640	15,475,330	2,565,672	
Taiwan	1	4,837	681	3	0	2,157	1,529	487	
United Kingdom	52,405	1,456,592	11,345	3,465,017	43,488	5,668,403	9,505,360	10,275,697	
Wholesale trade									
All geographic areas, total	603,771	4,817,628	230,743	2,924,211	88,461	6,482,849	15,254,270	18,981,243	
Australia	0	22,245	20	131,693	0	219,004	1,347,467	1,116,763	
Belgium	0	23,000	10	364,007	0	7,369	5,836	260,348	
Bermuda	0	14,395	0	61	33,573	431,013	46,397	231,569	
Brazil	0	9,551	8,512	0	0	1,498	11,627	25,247	
Canada	831	2,739,439	14,821	63,687	16,610	1,071,821	1,805,797	4,590,556	
China	2	6,396	5,865	2,025	0	3,967	100,919	63,671	
France	258,476	103,168	214	129,801	0	351,707	1,932,631	3,113,472	
Germany	5,551	137,316	2,022	153,264	766	463,368	474,053	18,401	
Hong Kong	0	4,016	81,616	189	0	269	24,412	36,277	
Hungary	0	1,811	0	197,217	0	174	1,862	1,862	
Ireland	0	96,034	0	78,907	977	818,838	69,977	74,011	
Japan	241,609	270,061	78,018	155,027	11,783	1,031,713	1,706,915	2,856,463	
Mexico	0	146,816	3,528	1,255	0	11,635	97,309	431,409	
Netherlands	0	73,621	16,491	359,560	2,373	14,117	3,059,585	1,709,196	
Singapore	0	12,154	660	2	915	25,671	149,914	17,836	
South Korea	23,709	243,884	6,955	42,050	0	31,719	109,736	3,431	
Sweden	0	43,747	5	19,638	198	10,742	105,934	128,853	
Switzerland	7,648	90,609	428	266,740	17,506	79,691	170,758	185,900	
Taiwan	0	444	274	167	0	255	3,650	61,565	
United Kingdom	1,687	462,849	5,378	576,350	938	1,815,531	2,915,897	2,266,921	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued							Beginning balance	Ending balance
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other			
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Retail trade									
All geographic areas, total	106,321	235,384	23,577	792,766	122,041	491,774	3,070,300	2,901,456	
Belgium	0	75	0	80,920	0	801	1,826,497	1,258,857	
Canada	55,916	894	[1]	0	0	9,580	224,077	8,509	
France	9,642	37,337	0	19	1,456	3,313	452,346	1,055,665	
Germany	89	10,047	23	681	0	3,419	455	1,726	
Hong Kong	0	3,335	0	293	0	1	23	0	
Ireland	0	0	0	31,526	55,878	0	0	0	
Japan	0	0	0	21,255	0	16	1,929	34	
Mexico	0	119,560	0	0	0	73,650	236,223	379,110	
Netherlands	0	10,707	0	360,571	0	50,569	209,618	79,658	
Switzerland	40,673	1,491	23,554	246,689	0	490	104,589	102,061	
United Kingdom	0	0	0	14,902	0	7	1,546	405	
Transportation and warehousing									
All geographic areas, total	0	501,347	4,173,032	715,857	32,027	3,117,363	595,153	1,208,037	
Australia	0	2,399	0	0	0	25,707	0	0	
Belgium	0	7,752	0	0	0	20,793	0	0	
Brazil	0	3,750	[1]	0	0	21,419	0	0	
Canada	0	114,892	0	71,478	0	79,517	280,864	409,448	
China	0	103,573	6,047	0	6	467,846	0	0	
France	0	12,437	[1]	0	0	68,994	0	0	
Germany	0	25,451	0	173,574	[1]	1,310,213	0	71,242	
Hong Kong	0	34,238	0	0	0	111,342	0	0	
Hungary	0	674	0	68,946	0	7,679	0	0	
Ireland	0	477	0	0	0	10,928	0	0	
Japan	0	6,789	235	0	0	63,486	18,124	29,749	
Mexico	0	1,514	4,550	0	0	22,745	0	0	
Netherlands	0	8,517	61	60,982	0	35,627	44,681	141,667	
Singapore	0	16,792	4,160,224	0	[1]	48,389	118,118	62,030	
South Korea	0	6,836	5	0	0	33,043	0	0	
Sweden	0	1,023	0	0	0	13,400	0	0	
Switzerland	0	1,996	69	0	0	135,619	0	0	
Taiwan	0	15,151	174	0	0	48,031	0	0	
United Kingdom	0	31,157	7	134,187	32,021	170,785	133,090	492,849	
Information									
All geographic areas, total	1,965,155	1,412,649	21,313	5,014,696	35,684	704,190	6,356,987	7,973,423	
Australia	314	10,327	166	0	0	2,858	4,778	10,707	
Belgium	50	18,882	0	0	0	2,968	0	0	
Bermuda	0	0	0	69	32,077	7,769	40,618	4,322	
Brazil	22	3,349	0	0	0	0	1,008	1,498	
Canada	17,171	26,655	3,638	0	0	10,342	107,686	107,674	
China	0	241	0	0	0	719	26	0	
France	2,269	17,778	205	12,750	0	201	13	345,697	
Germany	18,964	35,757	110	5,560	0	11,525	2,856,591	1,567,583	
Hong Kong	4	9,435	1,323	0	0	227	306	1,056	
Hungary	0	355	0	51,785	0	0	0	0	
Ireland	13,722	12,464	0	0	0	9,182	138,071	1,126,071	
Japan	200	16,004	954	0	0	1,080	0	0	
Mexico	1,553	9,540	0	0	0	0	0	0	
Netherlands	1,900	127,434	37	544,714	0	30,018	104,136	74,197	
Singapore	289	41,632	338	0	0	1,393	310	576	
South Korea	0	1,742	52	0	0	0	0	0	
Sweden	260	47,423	9	605	0	707	41	0	
Switzerland	1,731,778	177,385	33	521,556	0	1,173	92	165	
Taiwan	0	135	0	0	0	43	0	0	
United Kingdom	141,495	678,021	13,036	610,813	3,449	577,943	2,828,002	4,422,859	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued								
	Amounts paid to related foreign persons—continued							Ending balance	
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Amounts loaned		
							Beginning balance		
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	
Finance and insurance									
All geographic areas, total	127,700	2,125,883	2,775,149	30,449,056	27,652,604	17,051,591	262,498,369	190,949,581	
Australia	0	51,902	5,893	137,491	768,445	49,969	779,653	987,520	
Belgium	0	1,793	260	262,680	2,583	2,086	207,421	0	
Bermuda	0	96,799	1,820	28,663	6,416,808	1,578,161	383,210	94,355	
Brazil	0	0	1,644	330	0	3,689	230	213	
Canada	1,957	642,898	137,588	961,598	225,693	234,683	7,998,738	6,025,297	
China	0	0	643	349	90	4,649	3	68	
France	1,148	178,868	92,759	2,598,557	45,875	1,579,252	22,472,847	29,399,079	
Germany	0	30,652	213,767	370,292	5,773,489	29,857	134,621	461	
Hong Kong	0	0	315,070	134,871	122	102,067	3,875,428	39,850	
Hungary	0	0	66	65,353	0	0	0	0	
Ireland	0	34,058	19,285	179,524	3,808,681	222,396	279,037	173,206	
Japan	0	6,034	31,091	122,255	0	89,056	2,493,184	486,385	
Mexico	0	4	26	0	484	9,593	7,394	1,292	
Netherlands	0	37,950	282	2,421,974	9,313	443,540	17,763,745	22,446,508	
Singapore	0	0	268	4,514	2,780	30,717	364	283,969	
South Korea	0	0	0	538	0	2,450	318	22,257	
Switzerland	124,581	158,967	1,648,646	12,733,978	6,203,754	10,432,228	55,074,572	10,174,518	
Taiwan	13	0	266	282	0	1,236	138	0	
United Kingdom	0	117,457	289,265	8,012,074	6,078	1,636,437	140,228,618	113,015,073	
Real estate and rental and leasing									
All geographic areas, total	31,959	23,852	0	741,075	726	109,503	1,992,190	1,849,850	
Australia	0	0	0	0	0	0	2,287	1,914	
Canada	1,702	0	0	0	0	0	138,164	2,837	
France	0	69	0	90	0	0	0	19	
Netherlands	0	15,050	0	78,515	0	7,819	175,489	182,423	
Singapore	0	0	0	0	0	0	693	985	
United Kingdom	28,250	8,625	0	173,614	0	99,770	301,442	301,091	
Professional, scientific, and technical services									
All geographic areas, total	1,474,969	5,819,413	28,289	1,535,086	22,793	972,149	5,339,354	1,279,298	
Australia	0	63,355	0	1,729	0	1,951	161,492	102,702	
Belgium	16	5,574	19	0	0	0	1,192	1,192	
Brazil	20	9,891	0	0	0	2,996	0	767	
Canada	978	139,765	0	23,881	14,653	4,444	43,641	65,792	
China	0	11,376	64	0	0	428	2,640	2,820	
France	75,064	363,238	8	449,910	2,573	53,846	4,465,563	434,107	
Germany	1,398,412	385,552	29	62,129	15	26,164	100,358	71,131	
Hong Kong	0	8,138	0	0	0	4,476	50	345	
Hungary	0	25	0	60,343	0	0	0	0	
Ireland	0	45,567	0	96,245	0	666	407,634	17,949	
Japan	0	24,512	0	0	0	1,073	8,955	145,310	
Mexico	0	9,791	644	195	0	1,765	1,406	1,895	
Netherlands	2	176,956	0	258,204	4,032	834,922	64	242,720	
Singapore	0	15,183	370	179	0	73	125	77	
South Korea	0	428	0	0	0	[1]	0	0	
Sweden	0	13,278	318	0	172	[1]	0	0	
Switzerland	0	8,151	1	45,339	0	5,028	0	0	
Taiwan	0	1,674	111	0	0	1	0	92	
United Kingdom	0	241,995	26,156	69,733	1,349	21,633	16,298	5,831	

Footnotes at end of table.

Transactions Between Large Foreign-Owned Domestic Corporations and Related Foreign Persons, 2008

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Table 3. Foreign-Owned Domestic Corporations with Total Receipts of \$500 Million or More and with Forms 5472: Transactions Between Corporations and Related Foreign Persons, by NAICS Industrial Sector of Domestic Corporation and Selected Country of Residence of Related Foreign Person, Tax Year 2008—Continued

[Money amounts are in thousands of dollars]

NAICS industrial sector of domestic corporation and selected country of residence of related foreign persons [2]	Transactions between foreign-owned domestic corporations and related foreign persons—continued							
	Amounts paid to related foreign persons—continued						Amounts loaned	
	Purchases, leases, and licenses of intangible property rights	Consideration for technical, managerial, or like services	Commissions	Interest	Premiums for insurance or reinsurance	Other	Beginning balance	Ending balance
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
Management of companies								
All geographic areas, total	763,113	1,371,792	81,894	2,651,646	1,417	1,080,467	17,542,930	8,126,421
Canada	34	201,386	41,822	6,639	0	49,916	570,071	461,945
France	0	3,751	0	206,187	0	695	351,530	133,686
Hong Kong	0	622	2,938	24,156	0	7,151	732,959	451,785
Ireland	0	0	0	15,043	0	7,321	70,312	67,332
Japan	0	9,169	0	2,501	0	8,196	3	1,149
Mexico	0	48	0	13	0	603	420	25,157
Netherlands	26,862	22,726	137	820,185	0	482,326	9,248,180	1,382,024
United Kingdom	0	316,265	32,277	531,459	0	83,631	1,018,726	1,049,313
Administrative and support and waste management services								
All geographic areas, total	29,482	145,375	10,014	962,342	59,447	198,554	1,371,157	1,359,788
Australia	0	1,272	90	0	0	828	83,247	164,781
Brazil	0	0	0	0	0	96	0	0
Canada	0	7,319	0	0	298	15,432	13,227	13,242
China	0	0	0	0	0	176	0	0
France	10,433	25,995	1,480	34,918	0	6,628	1,518	147,906
Hong Kong	0	0	0	0	0	103	0	0
Ireland	18,907	0	0	9,166	39,057	0	0	0
Japan	0	0	0	2,155	0	0	0	0
Mexico	0	0	0	0	65	9,684	1,498	533
Netherlands	0	2,495	0	13,840	0	2,438	0	0
Singapore	0	0	0	0	0	23,788	7,826	0
South Korea	0	0	0	0	0	317	0	0
Sweden	0	1,857	0	17,128	8,161	8,561	20,570	50,724
Switzerland	0	65,921	0	454,241	0	16,197	386,926	488,319
United Kingdom	141	12,503	8,144	36,023	3,789	14,519	822,972	456,433
Educational services								
All geographic areas, total	d	d	d	d	d	d	d	d
Health care and social assistance								
All geographic areas, total	10,428	12,570	0	79,770	20,671	0	5,118	0
Canada	500	0	0	0	0	0	5,118	0
Arts, entertainment, and recreation								
All geographic areas, total	d	d	d	d	d	d	d	d
Accommodation and food services								
All geographic areas, total	825	270,514	0	292,525	0	152,090	571,403	697,933
United Kingdom	0	204,215	0	45,980	0	26	262,977	282,786
Other services								
All geographic areas, total	20,232	45,888	0	19,283	0	403	600	500

d—In order to avoid disclosure of information for specific corporations, some data has been deleted. Data are included in appropriate totals.

[1] Less than \$500.

[2] Selected country data have been deleted to prevent disclosure of information for individual taxpayers. However, the data are included in the appropriate totals.

[3] Number of returns is not additive because some foreign-controlled domestic corporations had transactions with related parties in multiple foreign countries.

NOTES: NAICS is the abbreviation for the North American Industry Classification System. Detail may not add to totals because of rounding.

Sampling Methodology and Data Limitations

This article discusses typical sampling procedures used in most Statistics of Income (SOI) programs. Aspects covered briefly include sampling criteria, selection techniques, methods of estimation, and sampling variability. Some of the nonsampling error limitations of the data are also described, as well as the tabular conventions employed.

Additional information on sample design and data limitations for specific SOI studies can be found in the separate SOI reports. More technical information is available, on request, by writing to the Director, Statistics of Income Division RAS:S, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

Sample Criteria and Selection of Returns

Statistics compiled for the SOI studies are generally based on stratified probability samples of income tax returns or other forms filed with the Internal Revenue Service (IRS). The statistics do not reflect any changes made by the taxpayer through an amended return or by the IRS as a result of an audit. As returns are filed and processed for tax purposes, they are assigned to sampling classes (strata) based on such criteria as: industry, presence or absence of a tax form or schedule, and various income factors or other measures of economic size (such as total assets, total receipts, size of gift, and size of estate). The samples are selected from each stratum over the appropriate filing periods. Thus, sample selection can continue for a given study for several calendar years—3 for corporations because of the incidence of fiscal (noncalendar) year reporting and extensions of filing time. Because sampling must take place before the population size is known precisely, the rates of sample selection within each stratum are fixed. This means, in practice, that both the population and the sample size can differ from those planned. However, these factors do not compromise the validity of the estimates.

The probability of a return's selection depends on its sample class or stratum and may range from a fraction of 1 percent to 100 percent. Considerations in determining the selection probability for each stratum include the number of returns in the stratum, the diversity of returns in the stratum, and interest in the stratum as a separate subject of study. All this is subject to constraints based on the estimated processing costs or the target size of the total sample for the program.

For most SOI studies, returns are designated by computer from the IRS Master Files based on the taxpayer identification number (TIN), which is either the Social Security number (SSN) or the Employer Identification Number (EIN). A fixed and essentially random number is associated with each possible TIN. If

that random number falls into a range of numbers specified for a return's sample stratum, then it is selected and processed for the study. Otherwise, it is counted (for estimation purposes), but not selected. In some cases, the TIN is used directly by matching specified digits of it against a predetermined list for the sample stratum. A match is required for designation.

Under either method of selection, the TINs designated from one year's sample are, for the most part, selected for the next year's, so that a very high proportion of the returns selected in the current year's sample are from taxpayers whose previous years' returns were included in earlier samples. This longitudinal character of the sample design improves the estimates of change from one year to the next.

Method of Estimation

As noted above, the probability with which a return is selected for inclusion in a sample depends on the sampling rate prescribed for the stratum in which it is classified. "Weights" are computed by dividing the count of returns filed for a given stratum by the number of population sample returns for that same stratum. These weights are usually adjusted for unavailable returns and outliers. Weights are used to adjust for the various sampling rates used, relative to the population—the lower the rate, the larger the weight. For some studies, it is possible to improve the estimates by subdividing the original sampling classes into "poststrata," based on additional criteria or refinements of those used in the original stratification. Weights are then computed for these poststrata using additional population counts. The data on each sample return in a stratum are then multiplied by that weight. To produce the tabulated estimates, the weighted data are summed to produce the published statistical totals.

Sampling Variability

The particular sample used in a study is only one of a large number of possible random samples that could have been selected using the same sample design. Estimates derived from the different samples usually vary. The standard error of the estimate is a measure of the variation among the estimates from all possible samples and is used to measure the precision with which an estimate from a particular sample approximates the average result of the possible samples.

Sample returns are designated by computer from the IRS Master Files based on the taxpayer identification number.

Sampling Methodology and Data Limitations

In transcribing and tabulating data from tax returns, checks are imposed to improve the quality of the statistics.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that this interval includes the actual population value.

In SOI reports, the standard error is not directly presented. Instead, the ratio of the standard error to the esti-

mate itself is presented in percentage form. This ratio is called the coefficient of variation (CV). The user of SOI data may multiply an estimate by its CV to recreate the standard error and to construct confidence intervals.

For example, if a sample estimate of 150,000 returns is known to have a coefficient of variation of 2 percent, then the following arithmetic procedure would be followed to construct a 68-percent confidence interval estimate:

$$\begin{array}{ll} 150,000 & \text{(sample estimate)} \\ \times 0.02 & \text{(coefficient of variation)} \\ = 3,000 & \text{(standard error of estimate)} \end{array}$$

then:

$$\begin{array}{ll} 150,000 & \text{(sample estimate)} \\ + \text{ or } - 3,000 & \text{(standard error)} \\ = \{147,000, 153,000\} & \text{(68-percent confidence interval).} \end{array}$$

Based on these data, the interval estimate is from 147 to 153 thousand returns. This means that the average estimate of the number of returns lies within an interval computed in this way. Such an estimate would be correct for approximately two-thirds of all possible samples similarly selected. To obtain this interval estimate with 95-percent confidence, the standard error should be multiplied by 2 before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 144 to 156 thousand returns.)

Further details concerning sample design, sample selection, estimation method, and sampling variability for a particular SOI study may be obtained, on request, by writing to the Director, Statistics of Income Division, at the address given above.

Nonsampling Error Controls and Limitations

Although the previous discussion focuses on sampling methods and the limitations of the data caused by sampling error, there are other sources of error that may be significant in evaluating the usefulness of SOI data. These include taxpayer reporting errors and inconsistencies, processing errors, and the effects of any early cutoff

of sampling. Additional information on nonsampling error as it applies to individual and corporation income tax returns is presented in the separate SOI reports on these returns.

In transcribing and tabulating the information from returns or forms selected for the sample, steps are taken to improve the quality of the resultant estimates. Tax return data may be disaggregated or recombined during the statistical abstracting and "editing" process that takes place in IRS submission processing centers. This is done to improve data consistency from return to return and to achieve definitions of the data items more in keeping with the needs of major users. In some cases, not all of the data are available from the tax return as originally filed. Sometimes, the missing data can be obtained by the Statistics of Income Division in Washington, DC, through field followup. More often, though, they are obtained through manual or computerized imputation. For this purpose, other information in the return or in accompanying schedules may be sufficient to serve as the basis for making an estimate. Prior-year data for the same taxpayer can be used for this same purpose, or comparable data from business reference books may be substituted.

Data abstracted or "edited" from returns for statistical use are subjected to a number of validation checks, including systematic verifications of a sampling of the work of each tax examiner involved in the SOI process. Data reported on sampled returns and previously transcribed as part of processing for the IRS Master Files are subject to validation as part of the administrative process before SOI processing begins. However, during the administrative process, it is only practical to transcribe corrections to errors that have a direct bearing on the tax reported or the refund claimed. Therefore, during the SOI process, checks must also be made to correct any errors or inconsistencies left in the administrative data before the data can be accepted for the statistics.

The Statistics of Income program includes many more tax return items than are transcribed and perfected for IRS tax administration needs, especially for items reported in tax return schedules in support of the various summary totals reported on the return. Therefore, checks must also be designed to validate these additional data items and to assure that they are consistent with other data entries.

Most of the data validation checks made during the SOI process take the form of computerized tests of each record. In addition to verifying that internal consistency and proper balance and relationships among the tax return items and statistical classifications are maintained, this process is intended to check on consistency with tax law provisions, acceptable reporting practices, and

Sampling Methodology and Data Limitations

generally accepted accounting principles. Most testing occurs during the data abstracting and editing operation, while the tax return source document is still on hand, although some testing for certain programs occurs later on. Records failing the tests are subjected to further review and correction.

Finally, before publication, the statistics are reviewed for accuracy and reasonableness in light of the tax law provisions, taxpayer reporting variations and other limitations, tolerances and statistical techniques allowed or employed in data processing and estimating, economic conditions, and comparability with other statistical series. However, these controls do not completely eliminate the possibility of error. When discovered, errors in *Bulletin* tables are corrected, through a published errata.

Table Conventions

Published estimates subject to excessive sampling variability are identified for most of the statistics by means of an asterisk (*) presented alongside the estimate or in place of an estimate. Presence of an asterisk means that the sampling rate was less than 100 percent of the population and that there were fewer than 10 sample observations available for estimation purposes. This method produces a rough indication of excessive sampling variability. However, the results will differ somewhat from more precise indicators of excessive sampling variability based on the standard statistical formula. For some of

the statistics based on samples, asterisking was not possible because of resource and other constraints. Users should keep this limitation in mind when using these data.

A zero, in place of a frequency or an amount, in any given table cell presenting data based on an SOI sample, indicates either that (1) there were no returns in the population with the particular characteristic, or (2) because of its rarity, instances of the characteristic were not present among the sampled returns. However, for statistics based on returns selected for the sample at the 100-percent rate, a zero indicates a presumption of no returns with the particular characteristic in the population.

In addition to sampling variability, Statistics of Income is required to prevent disclosure of information about specific taxpayers or businesses in its tables. Therefore, a weighted frequency (and the associated amount, where applicable) of less than 3 is either combined with data in an adjacent cell(s) so as to meet the criteria, or deleted altogether. Similar steps are taken to prevent indirect disclosure through subtraction. However, any combined or deleted data are included in the appropriate totals. Most data on tax-exempt, nonprofit organizations are excluded from disclosure review because the Internal Revenue Code and regulations permit public access to most of the information reported by these organizations.

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

Project name	Program content and frequency	Program year	End of tax year	Close of filing period	Close of filing (with extensions)	Close of sampling period	Date of public release
Individuals, Sales of Capital Assets, Panel: Janette Wilson P.J. Liddell Young Lim	This periodic study provides detailed data on the sales of capital assets reported in the capital gains schedule of the individual income tax return, and on sales of residences and personal or depreciable business property.	TY 1999–2007	December 2010	April 2011	October 2011	December 2011	August 2013
Individuals, Noncash Charitable Contributions: Janette Wilson P.J. Liddell Young Lim	This study of individual income tax returns provides detailed asset donations, descriptions of the donees, donor cost, fair market value, and deduction claimed on Form 8283, Non-cash Charitable Contributions.	TY 2010	December 2010	April 2011	October 2011	December 2011	May 2013
Individuals, Advance Data: Scott Hollenbeck Maureen Keenan Kahr Michael Parisi Karen Turnbull-Saunders	This annual study provides information on income, deductions, taxes, and credits reported on individual income tax returns and associated schedules. The file contains information on returns filed through Cycle 38 weighted up to represent a full year of data.	TY 2011	December 2011	April 2012	October 2012	September 2012	February 2013
Corporations, Interest-Charge Domestic International Sales: Dan Holik	These corporations replaced the Domestic International Sales Corporations, or DISCs, as of 1985. Balance sheet, income statement, and export-related data are tabulated every 2 years.	TY 2010	June 2011	September 2011	March 2012	June 2012	June 2013
Corporations, Complete Report Tabulations: Bill Rush	This annual report provides comprehensive data on corporation income tax returns classified by industry, size of total assets, and size of business receipts	TY 2010	June 2011	September 2011	March 2012	June 2012	April 2013
Individuals, Foreign Person's Real Property Tax: Scott Luttrell	This annual study provides data on distributions of U.S. real property interests by foreign persons.	TY 2010	December 2010	April 2011	October 2011	September 2012	June 2013
Partnerships, Income: Nina Shumofsky	Basic data, produced annually, cover income statement, balance sheet, and details from supporting schedules. Data are classified chiefly by industry group.	TY 2011	December 2011	April 2012	September 2012	December 2012	July 2013
Partnerships, Withholding on Foreign Recipients of U.S. Income: Scott Luttrell	This annual study provides data on U.S. partnership payments to foreign partners. Data are classified by country and recipient type.	TY 2010	December 2010	April 2011	October 2011	September 2012	May 2013

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

Project name	Program content and frequency	Program year	End of tax year	Close of filing period	Close of filing (with extensions)	Close of sampling period	Date of public release
Bonds, Tax Exempt: Aaron Barnes	This annual study provides information on private activity and Governmental bond issues by type of property financed, size of face amount, and State.	TY 2011	N/A	N/A	N/A	December 2012	July 2013
Corporations, Foreign Tax Credit: Scott Luttrell Lissa Costa Nuria McGrath	This annual study provides data on foreign income, taxes paid, and foreign tax credit reported on corporation foreign income tax returns. Data are classified by industry group and country.	TY 2010	June 2011	September 2011	March 2012	June 2012	August 2013
Estate Tax, Nonresident Alien: Melissa Belvedere	This annual study provides information on gross estates, including composition, deductions, and tax, of nonresident aliens who owned at least \$60,000 worth of property within the U.S. at time of death.	FY 2012	N/A	N/A	N/A	December 2012	August 2013
Individuals, Complete Report File: Scott Hollenbeck Maureen Keenan Kahr Michael Parisi Karen Turnbull-Saunders	This annual study provides information on income, deductions, taxes, and credits reported on individual income tax returns and associated schedules.	TY 2011	December 2011	April 2012	October 2012	December 2012	August 2013
Individuals, Complete Report Tabulations: Michael Parisi Justin Bryan	Basic data are produced annually and cover income, deductions, tax, and credits reported on individual income tax returns and associated schedules. Data are classified by size of adjusted gross income, marital status, age, or type of tax computation.	TY 2011	December 2011	April 2012	October 2012	December 2012	August 2013
Individuals, Nonfarm Sole Proprietorships: Jeff Curry Adrian Dungan	Basic data, produced annually, cover business receipts, deductions, and net income reported on Schedule C, <i>Profit or Loss From Business</i> , for nonfarm proprietors, classified by industry group.	TY 2011	December 2011	April 2012	October 2012	December 2012	August 2013
Tax-Exempt Organizations (Except Private Foundations): Paul Arnsberger	This annual study provides balance sheet and income statement data for organizations classified as tax-exempt under subsections 501(c)(3)–(9) of the Internal Revenue Code.	TY 2010	November 2011	April 2012	October 2012	December 2012	July 2013
Tax-Exempt Organizations (Private Foundations): Cynthia Belmonte	This annual study provides balance sheet and income statement data for domestic private foundations and charitable trusts filing a Form 990-PF.	TY 2010	November 2011	April 2012	October 2012	December 2012	July 2013

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

Project name	Program content and frequency	Program year	End of tax year	Close of filing period	Close of filing (with extensions)	Close of sampling period	Date of public release
Individuals, Withholding on Foreign Recipients of U.S. Income: Scott Luttrell	This annual study provides data by country on income paid to nonresident aliens and the amount of tax withheld for the U.S. Government.	TY 2011	December 2011	March 2012	April 2012	March 2013	September 2013
Estate Tax: Brian Raub Joseph Newcomb	This annual study provides information on a gross estate and its composition, deductions, and tax and information on the age, sex, and marital status of decedents. Basic estate tax return data, by year in which returns are filed, are produced each year. Other statistics are available on a year-of-death basis (approximately every 3 years).	FY 2012	N/A	N/A	N/A	December 2012	October 2013
Gift Tax: Melissa Belvedere	This annual study provides data for type and amount of gift, information on donee, and tax computation items. Information about the donor and gift splitting is also available.	FY 2012	N/A	N/A	N/A	December 2012	October 2013
Individuals, Income Tax Percentile Tabulations: Michael Parisi Tony Hall	This annual study provides data on income and tax distribution for all nondependent individual income tax returns by percentiles.	TY 2011	December 2011	April 2012	October 2012	December 2012	October 2013
International Boycott Report: Lissa Costa	This study provides data on business operations of U.S. "persons" in boycotting countries, as well as the requests and agreements to participate in, or cooperate with, international boycotts not sanctioned by the U.S. Government.	TY 2011	December 2011	April 2012	September 2012	July 2013	October 2013
Tax-Exempt Organizations, Unrelated Business Income: Jael Jackson	This annual study provides data on unrelated business income and deductions for organizations classified as tax-exempt under the Internal Revenue Code.	TY 2010	November 2011	April 2012	October 2012	December 2012	October 2013
Trusts (and Estates), Income Tax: Joseph Newcomb	This annual study provides data on income, deductions, gains, and losses reported by estates and trusts, as well as distributions to beneficiaries and income tax liability.	FY 2012	N/A	N/A	N/A	December 2012	October 2013

SOI Projects, Contacts, and Public Release Information

General Statistical Information: (202) 874-0410 Fax: (202) 874-0964 e-mail: sis@irs.gov

Project name	Program content and frequency	Program year	End of tax year	Close of filing period	Close of filing (with extensions)	Close of sampling period	Date of public release
Trusts, Split-Interest: Lisa Rosenmerkel	This annual study provides information on charitable remainder trusts, charitable lead trusts, and pooled income funds. Data include balance sheet, income, deductions, and detail from accumulation and distribution schedules.	FY 2012	N/A	N/A	N/A	December 2012	October 2013
Individuals, County Income: Kevin Pierce	County or State income data are available annually.	TY 2011	December 2011	April 2012	October 2012	December 2012	September 2013
Individuals, Mid-July Filing Season Statistics: Barry Johnson	Number of returns, total income, total tax and share of income composed of capital gains, by AGI category, reported through week 30 of the processing season.	TY 2012	December 2012	April 2013	October 2013	N/A	August 2013
S Corporations Tabulations: Heather Parisi Isaac Goodwin	Annual study data are collected for the income statement and balance sheet, and from supporting schedules. Data are classified by industry group or asset size.	TY 2010	June 2011	September 2011	March 2012	June 2012	December 2012
Trusts, Foreign: Dan Holik	This periodic study, conducted every 4 years, provides data on foreign trusts that have U.S. "persons" as grantors, transferors, or beneficiaries. Data include country where the trust was created, value of transfer to the trust, and year the trust was created.	TY 2010	December 2010	April 2011	October 2011	March 2012	February 2013

SOI Products and Services

Statistics of Income (SOI) data are available in electronic formats and in print. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services (SIS)**:

Statistical Information Services (sis@irs.gov)
Statistics of Income Division
Internal Revenue Service • RAS:S
1111 Constitution Avenue, NW
Washington, DC 20224
(202) 874-0410 • **Fax:** (202) 874-0964

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

Free Products on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including Compliance Research projections and nonprofit Master File microdata records. At present, almost 12,000 files reside there.

Web site: www.irs.gov/taxstats

There is also a direct link to our Web site from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

Tax Stats

On the Tax Stats Home Page, you will find the following list of topics that will lead to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

Business Tax Statistics

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Nonfarm Sole Proprietorships
S Corporations

Charitable and Exempt Organization Statistics

Charities • Exempt Organization Master File
Private Foundations • Trusts
Tax-Exempt Bonds

Individual Tax Statistics

Individual Income Tax • Estate and Gift Tax
International • Personal Wealth

Products, Publications, and Papers

SOI Bulletins • IRS Data Books • Data Snapshots
U.S. Population Migration Data • SOI Paper Series
Historical Data Tables • Archive

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Issuing Refunds • Collecting Revenue
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706 • 709 • 990 • 990-PF • 990-T • 1040 • 1041 • 1065
1118 • 1120 • 5471 • 5472 • 8038

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Products for Sale From SOI

Many of SOI's data files are available for sale on CD-ROM or via e-mail through Statistical Information Services. **Prepayment is required for orders of \$100 or more**, with checks made payable to the **IRS Accounting Section**. Credit and debit card payments are also accepted. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns for corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

Corporation Income Tax Returns

Corporation Source Book

CD-ROMs containing data from the *Corporation Source Book* are available for Tax Years 1996–2003 at a cost of \$250 per year. Data from the 2004 through 2009 *Corporation Source Books* are available at no charge from the Tax Stats Web site. Data tables from the 2000 through 2009 Source Books are also available at no charge from the Tax Stats Web site at: www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html.

Individual Income Tax Returns

Individual Public-Use Microdata Files

Files for 1992 through 2007 are available on CD-ROM from the SOI Division for \$4,000 per year. These microdata files have been edited to protect the confidentiality of individual taxpayers.

County-to-County Migration Data

Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by county for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total “adjusted gross income.” Available for Filing Years 1991–2010. Price is \$200 per year for the entire United States or \$10 per State per year for Filing Years 1991–2004. All years for the entire United States are also available for \$500. Filing Years 2005–2010 are available at no cost at www.irs.gov/taxstats. Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

State-to-State Migration Data

Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by State for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total “adjusted gross income.” Available for Filing Years 1989–2010. Price is \$50 per year for the entire United States or \$10 per State per year for Filing Years 1989–2004. Filing Years

2005–2010 are available at no cost at www.irs.gov/taxstats. Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

County Income Data

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and for selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989–2009 for the entire United States. Price is \$50 per year for the entire United States or \$10 per State per year for Tax Years 1989–2004. Tax Years 2004–2009 are available at no cost at www.irs.gov/taxstats. Click on “County Income” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

ZIP Code Area Data

Statistics are available for Tax Years 2002 and 2004–2008 on CD-ROM showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; and contributions; by State and 5-digit ZIP Code. In addition to these items, data for Tax Year 2004–2008 also show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. Price is \$500 for the entire United States; \$25 for a single State. Data for Tax Years 1998, 2001, and 2008 are available at no cost at www.irs.gov/taxstats. Click on “Zip Code Data (SOI)” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989–1998

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)–(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations’ unrelated business income. All of these

SOI Products and Services

articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the Compendium includes papers on statistical sampling of tax-exempt organization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research. Available at no charge on CD-ROM.

Microdata Records for Tax Year 2009

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 17,300 Internal Revenue Code section 501(c)(3) organizations and 6,592 section 501(c)(4)–(9) organizations. All returns for organizations with assets of \$50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

Microdata Records for Tax Years 1992–2008

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

Private Foundations (and Charitable Trusts)

Microdata Records for Tax Year 2009

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 16,545 returns. (All returns filed by foundations with assets of \$10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in the sample.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html, or may be purchased for \$20.

Microdata Records for Tax Years 1992–2008

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947(a)(1) charitable trusts. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html, or may be purchased for \$20.

Publications

Statistics of Income—2009, Corporation Source Book

*Publication 1053, Price: \$175,
plus \$10 for shipping and handling*

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the *Statistics of Income—Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. The complete, printed version of the Source Book for selected prior years, 1984–2009, is also for sale at \$175 per year, plus \$10 for shipping and handling.

Compendium of Federal Estate Tax and Personal Wealth Studies

*Publication 1773, Price: \$26,
plus \$10 for shipping and handling*

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916–1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962–1989, and a discussion of the relationship among realized income, wealth, and well-being.

Products for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, by calling (202) 512-1800, or faxing (202) 512-2250. Credit cards are accepted.

Superintendent of Documents
P.O. Box 371954
Pittsburgh, PA 15250-7954

* If you determine from the Government Printing Office that any of the following items is out of print, call Statistical Information Services on (202) 874-0410 for assistance.

Statistics of Income—2008, Corporation Income Tax Returns

Publication 16 Stock No. 048-004-02532-9
Price: \$52.00

This report presents comprehensive data on corporation income tax returns with accounting periods that ended July 2008 through June 2009. Data are classified by industry, size of total assets, and size of business receipts.

Statistics of Income—2009, Individual Income Tax Returns

Publication 1304, Stock No. 048-004-02530-2
Price: \$43 Foreign: \$60.20

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2008 than those published earlier in the *SOI Bulletin*.

Presents information on: Classifies data by:

- sources of income
- exemptions
- itemized deductions
- tax computations
- size of adjusted gross income
- marital status
- type of tax computation
- age

IRS Data Book, 2011

Annually, Publication 55B, Stock No. 048-004-02531-1
Price: \$15.00 International: \$21.00

This volume pertains to Fiscal Year (FY) 2011—October 1, 2010, through September 30, 2011. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities. The FY 2012 issue of the *Data Book* will be available in late March 2013.

Statistics of Income Bulletin

Quarterly, Publication 1136, Stock No. 748-005-00000-5
Subscription price: \$67 International: \$93.80

Spring 2012 Single copy, Stock No. 748-005-00111-7
Single copy price: \$44 International: \$61.60

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables, formerly published in every issue of the *Bulletin* are now published only in the spring issue; they include data from SOI, as well as tax collections and refunds by type of tax.