

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).

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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.

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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.

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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) | | Percentage change | Total receipts | | Percentage change | Total assets | | Percentage change |
|---|-------------------------|--------------------|-------------------|----------------------|----------------------|-------------------|-----------------------|-----------------------|-------------------|
| | 2009 | 2010 | | 2009 | 2010 | | 2009 | 2010 | |
| | (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 |

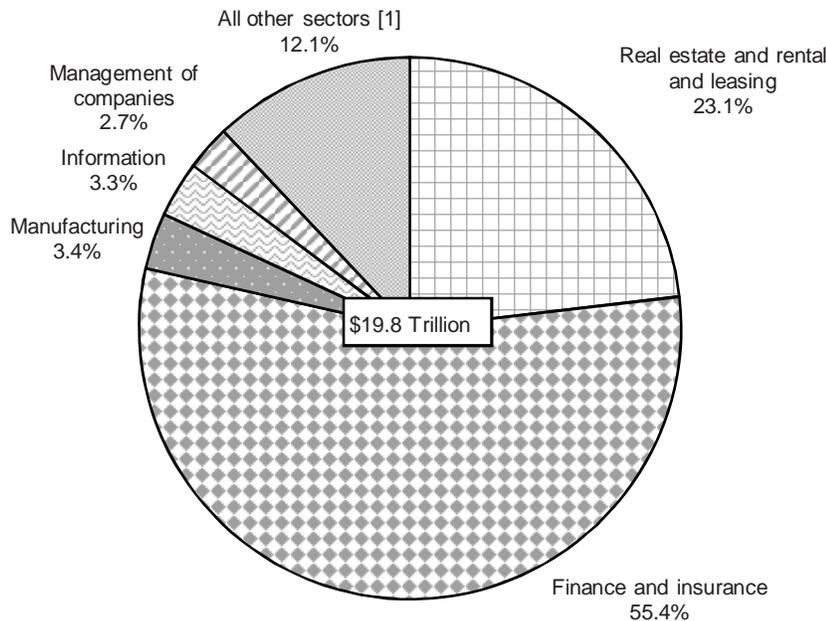
* Estimate should be used with caution because of the small number of sample returns on which it is based.

[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.

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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.

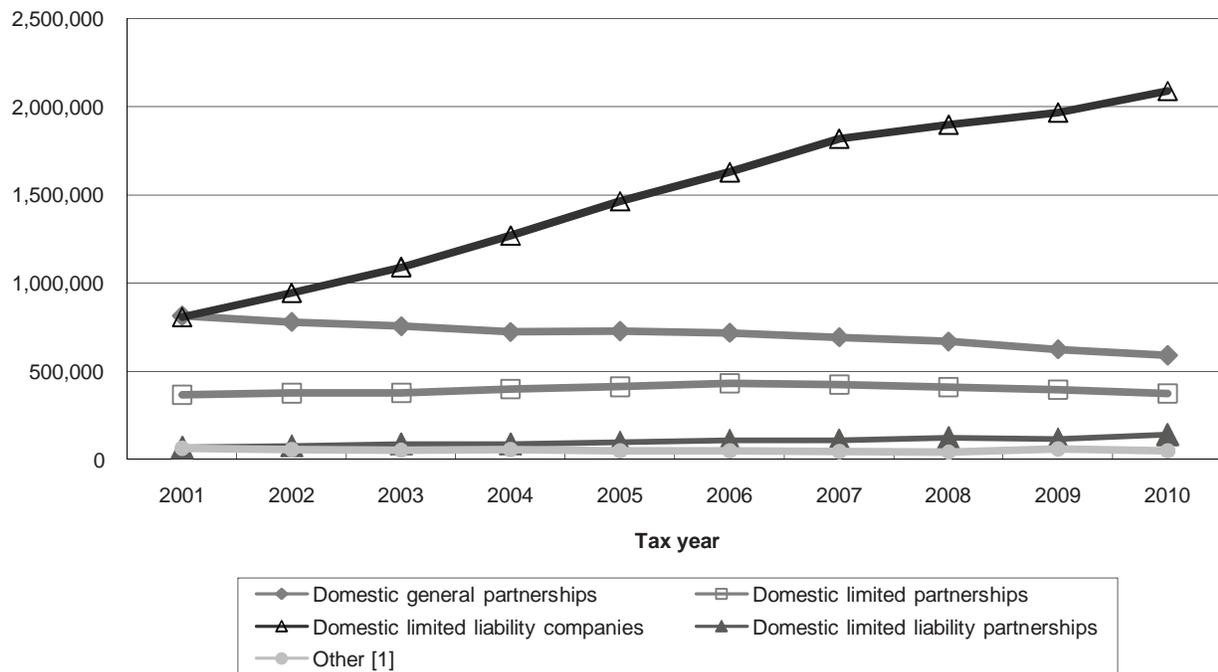
Allocations to Partners

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

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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." Breakeven 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." Breakeven 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

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) |
| 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.

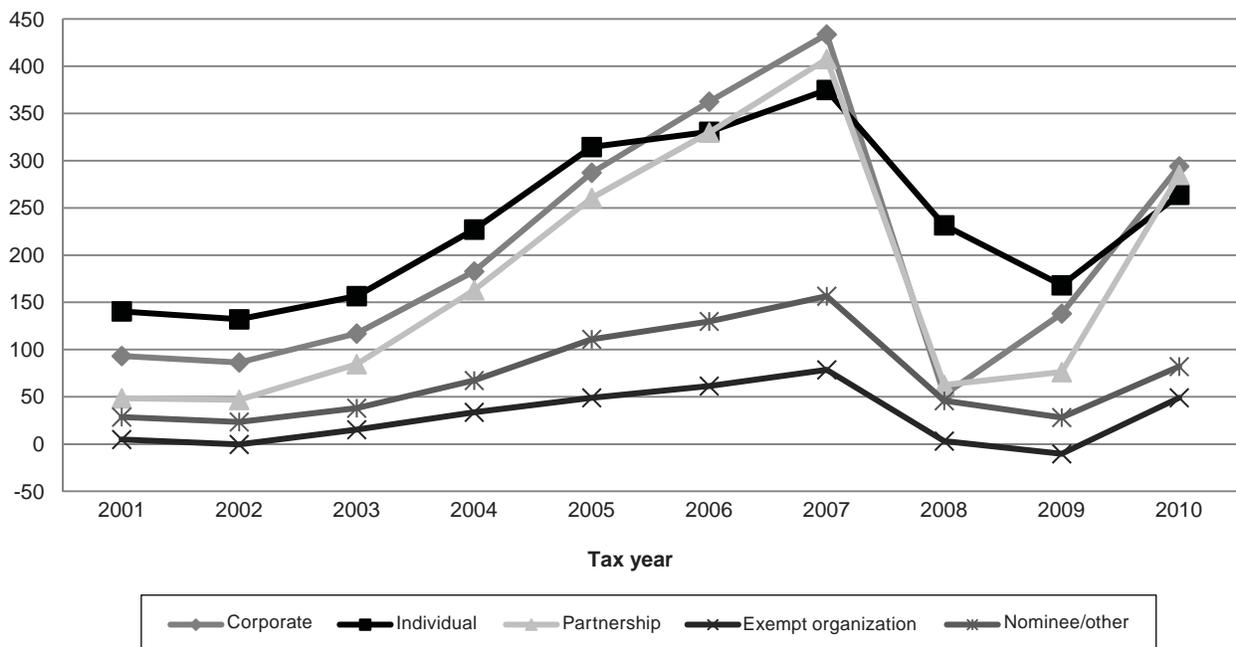
[r] Revised.

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 \$)



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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 \$)

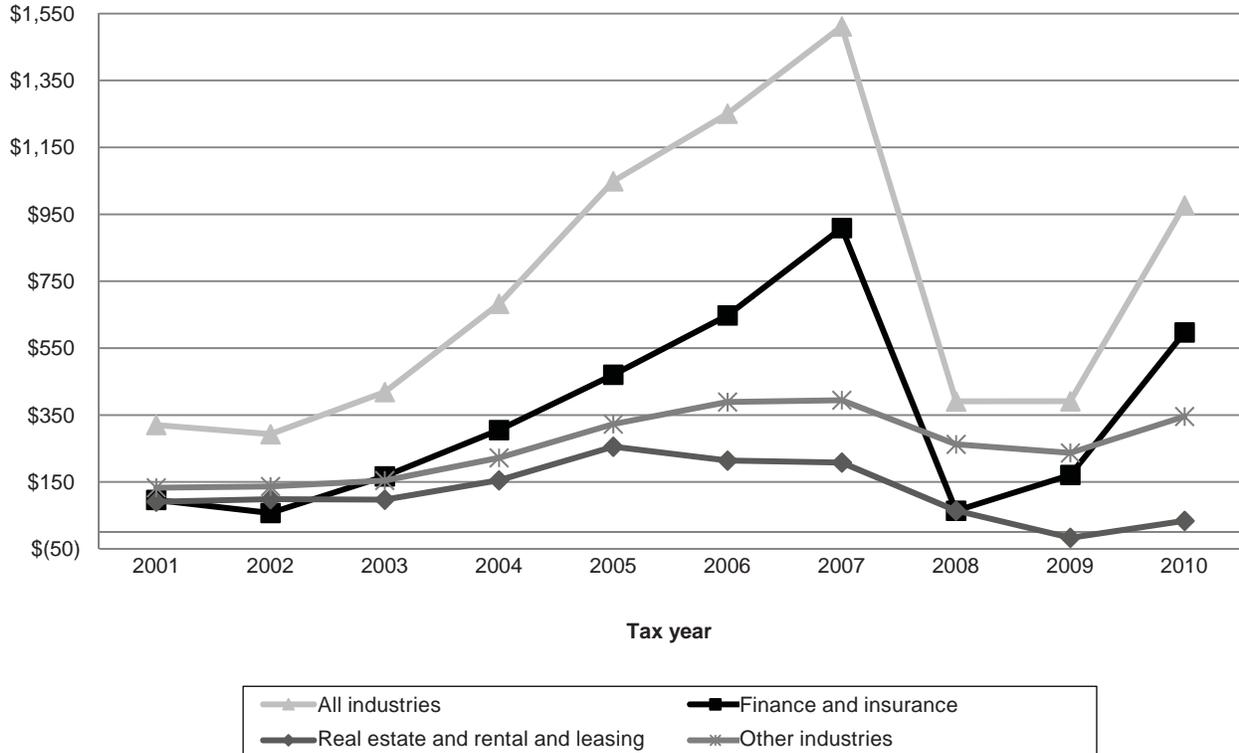


Figure M

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

Partnership Returns, 2010

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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.

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 | Mining | | | | Utilities | Construction | |
|---|--------------------|------------------------|-------------------|-------------------------------|--------------------|--------------------|---------------------------|
| | Total | Oil and gas extraction | Other mining | Support activities for mining | | Total | Construction of buildings |
| | (8) | (9) | (10) | (11) | | (12) | (13) |
| 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 good 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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.

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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.

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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) |
| 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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 (136) |
|---|-------------------|------------------------|---|------------------------------------|-------------------------------------|--|--|
| | Total (130) | Repair and maintenance | | | Personal and laundry services (134) | Religious, grantmaking, civic, professional, and similar organizations (135) | |
| | | Total (131) | Automotive repair and maintenance (132) | Other repair and maintenance (133) | | | |
| 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

Statistics of Income Bulletin | Fall 2012

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 good 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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 good 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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 | 12,823,266 | 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 | 406,260 | 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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 | 5,958,544 | 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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 | 1,469,828 | 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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.

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 | 19,151,917 | 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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 | 24,525,080 | 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

Statistics of Income Bulletin | Fall 2012

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

Statistics of Income Bulletin | Fall 2012

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.

Partnership Returns, 2010

Statistics of Income Bulletin | Fall 2012

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 | | | | | Funds, trusts and other financial vehicles | Other finance and insurance |
|--|--------------------------------|---------------|-----------------------|--|--|---------------------------------------|-----------------|--|-----------------------------|
| | | | Total | Securities, commodity contracts and other financial investments and related activities | | Other financial investment activities | | | |
| | | | | Total | Securities and commodity contracts and exchanges | | | | |
| (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

Statistics of Income Bulletin | Fall 2012

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.

Partnership Returns, 2010

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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) | 28,918,856 | 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.

Partnership Returns, 2010

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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.

Partnership Returns, 2010

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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.

Partnership Returns, 2010

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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.

Partnership Returns, 2010

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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.

Partnership Returns, 2010

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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.

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 | | | | | |
| | Real estate—continued | | | Rental and leasing services and lessors of nonfinancial intangible assets | Professional, scientific, and technical services | Management of companies (holding companies) |
| | Lessors of miniwarehouses and self-storage units | Lessors of other real estate property | Other real estate activities | | | |
| | (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.

Partnership Returns, 2010

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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.