

Partnership and Sole Proprietorship Data, by Region and State for Tax Years 2007–2009

by Suet Boudhraa

This article highlights partnership and sole proprietorship data by region and State that the Bureau of Economic Analysis (BEA) tabulates for the Statistics of Income Division (SOI) of the Internal Revenue Service (IRS). SOI uses the partnership and sole proprietorship tabulations as it prepares and publishes statistics on the operations of the Internal Revenue laws. BEA uses geographic coding data obtained from the Nonemployer Statistics program at the Census Bureau together with delivery statistics from the U.S. Postal Service to assign tax records to the proper States based on the ZIP Codes of the filing address contained in the IRS record extracts.¹ BEA then tabulates the number of returns and selected items for SOI by State for partnerships and sole proprietorships. BEA does not release any statistical tabulations or research results that would potentially reveal identifiable information about individuals, employers, or establishments.²

Partnership Returns, Tax Years 2007–2009

BEA tabulates the total number of partnership returns and gross receipts by State. Gross receipts (less returns and allowances) are tabulated from data reported on line 1c of Form 1065. This includes gross receipts from line 1a minus returns and allowances reported on line 1b.³

Partnership Returns

From 2007–2009, the total number of United States partnership returns filed increased 3.1 percent, from 3,183,882 to 3,281,985 (Table 1). The Southwest region experienced the largest growth from 2007–2009 (4.6 percent) primarily due to the States of Oklahoma and Texas. Oklahoma was the largest growing State in this region with an increase of 5.7 percent, and Texas was second with an increase of 5.5 percent. The Far West

region had the smallest growth of all the other regions—only 1.4 percent from 2007–2009. In this region, the State of California grew 1.1 percent, the seventh smallest rate in the nation (Figure A).

California, Texas, New York, and Florida, the four States with the most partnership returns filed from 2007–2009, accounted for 32.1 percent of the U.S. total in 2009 (Figure B). Louisiana had the largest growth rate with 7.6 percent from 2007–2009, more than double the national rate. Michigan, which was the only State where the number of partnership returns filed dropped from 2007–2009, declined by 0.6 percent.

Partnership Gross Receipts

Partnership gross receipts (less returns and allowances) for the United States increased 17.7 percent from 2007–2008, but decreased by 19.9 percent from 2008–2009 (Table 2). While all regions showed growth from 2007–2008, the rates varied widely among regions ranging from 93.3 percent in the New England region to 1.9 percent in the Far West region. Connecticut grew 234.9 percent, from \$58.3 billion in 2007 to \$195.2 billion in 2008, and contributed largely to the total growth of the New England region (Figure C).

All but ten States showed growth in gross receipts (less returns and allowances) from 2007–2008, while only five States—Arizona, Wisconsin, Delaware, Alaska, and Kansas—exhibited growth from 2008–2009. Connecticut, Nebraska, Michigan, and New York ranked as the top four States with the largest increases from 2007–2008, but ranked among the top ten States with the largest decreases from 2008–2009 (Figure D).

Sole Proprietorship Returns, Tax Years 2007–2009

BEA tabulates to the State level the total number of sole proprietorship returns and two variables reported on those returns—gross receipts (less returns and allowances) and net profit or loss.^{4,5} It tabulates gross receipts (less returns and allowances) from line 3 of Form 1040,

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¹ BEA assigns tax records to States based on the ZIP Code given on the first page of Form 1065, *U.S. Partnership Return of Income*, for partnership filers and the first page of Form 1040 for sole proprietorship filers. These ZIP Codes reflect only the filing address and therefore do not necessarily reflect the exact location of the business activity. In some cases, the ZIP Codes may refer to an address of an accounting firm, tax attorney, or tax practitioner for the partnerships or sole proprietorships.

² For a more detailed statement of the sources and methods used to produce BEA State and local area estimates of personal income, see the BEA Web site at <http://www.bea.gov/regional/methods.cfm>.

³ BEA-tabulated figures are based on unedited population extracts. U.S. totals for the variables included do not match published SOI totals that are estimates based on edited samples.

⁴ Sole proprietors report business income or loss on Form 1040, Schedule C, *Profit or Loss from Business*. BEA tabulates the number of sole proprietorship returns as the number of Schedule C forms filed for a given tax year.

⁵ BEA-tabulated figures are based on unedited population extracts. U.S. totals for the variables included do not match published SOI totals that are estimates based on edited samples.

Partnership and Sole Proprietorship Data, by Region and State for Tax Years 2007–2009

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Figure A

All Partnership Returns: Growth Rate by Selected Region and State, Tax Years 2007–2009

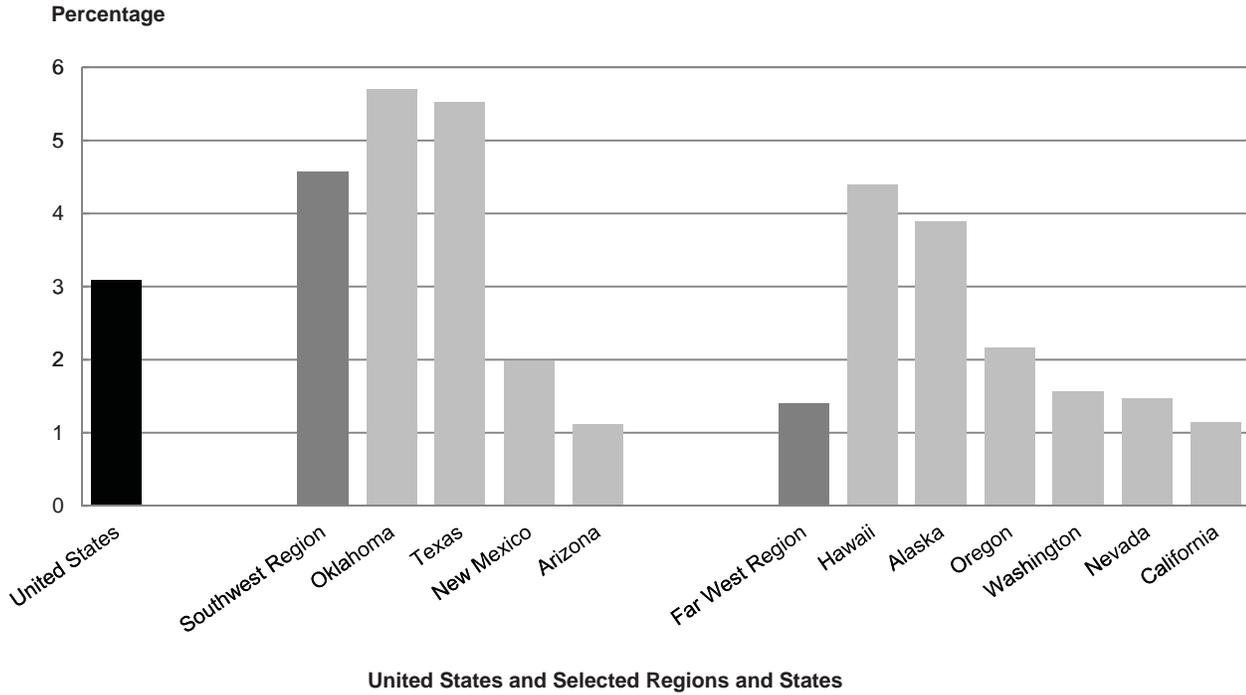
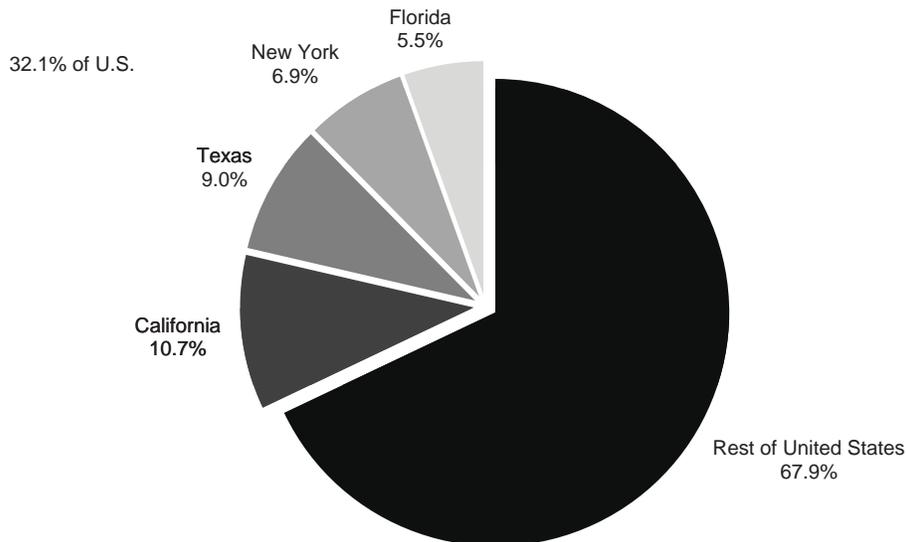


Figure B

All Partnership Returns: Percentage Shares of the United States, Tax Year 2009



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Figure C

Partnership Gross Receipts by Region: Growth Rate, Tax Years 2007–2008 and 2008–2009

Percentage

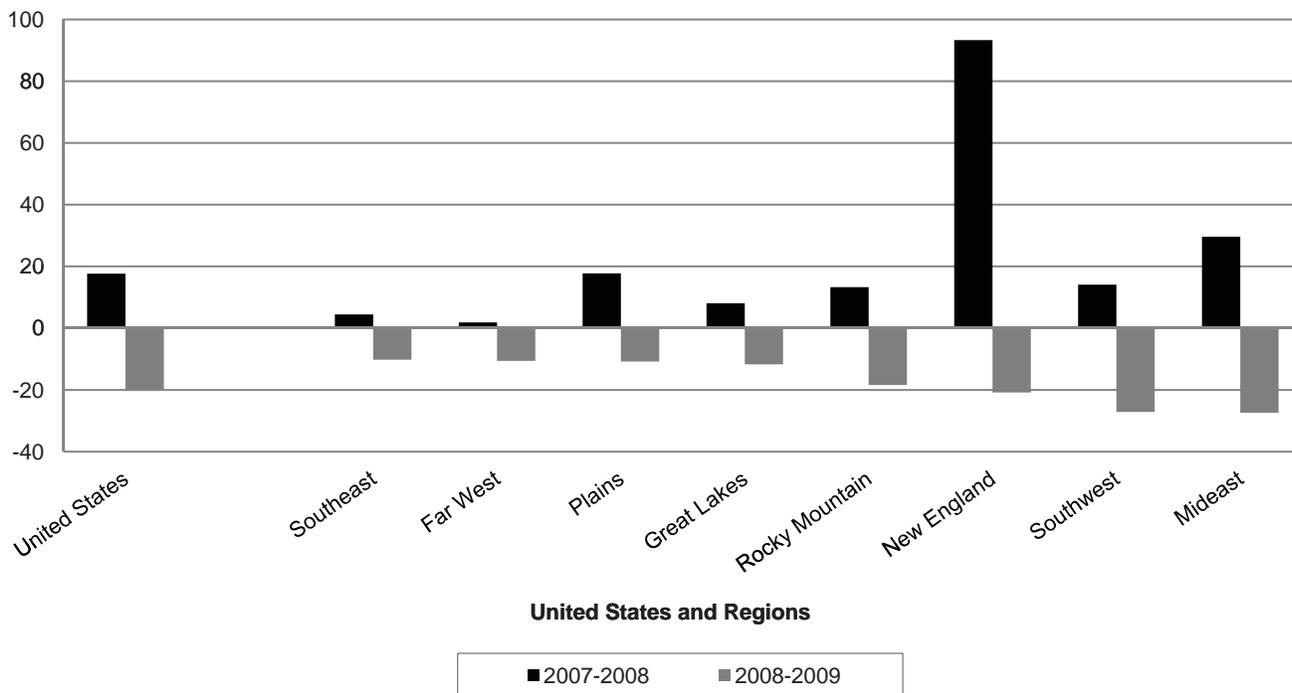


Figure D

Partnership Gross Receipts by Selected State, Tax Years 2007–2009

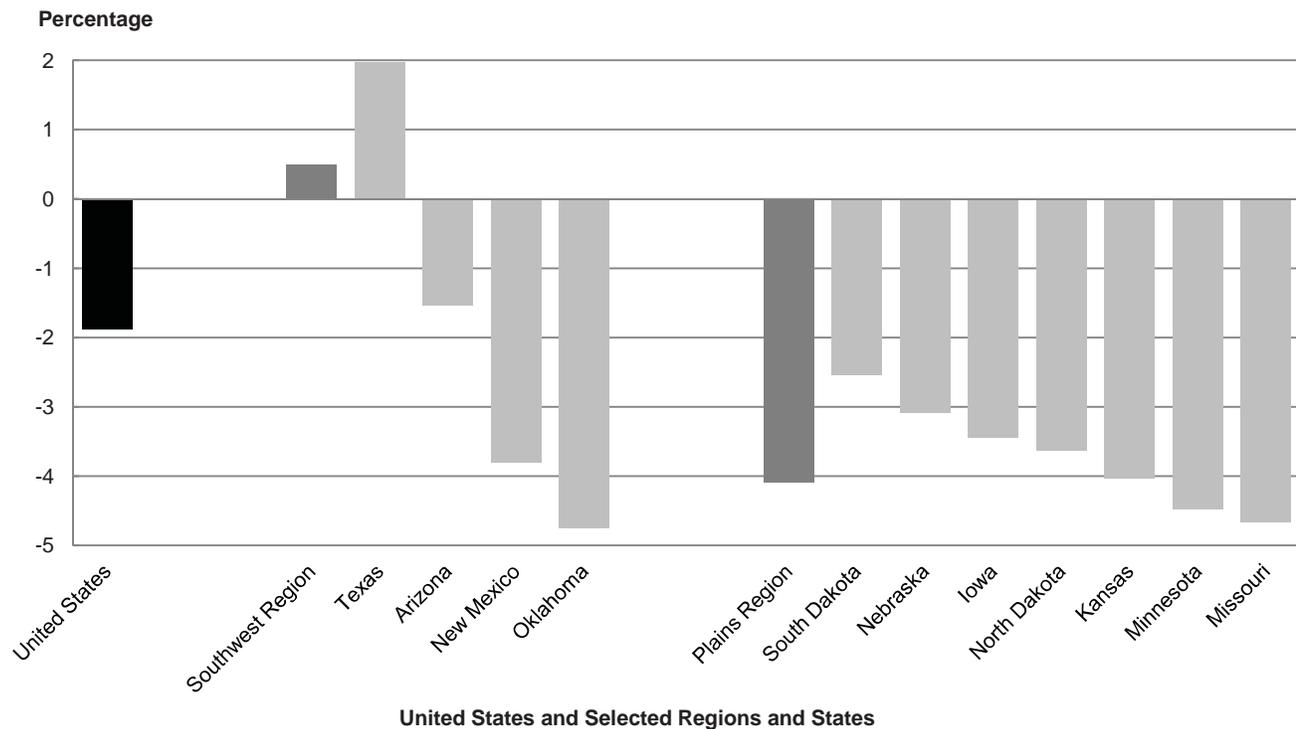
Selected State	Gross receipts (less returns and allowances)			
	Percentage change, 2007–2008	Rank, 2007–2008	Percentage change, 2008–2009	Rank, 2008–2009
	(1)	(2)	(3)	(4)
Alaska	1.7	38	5.4	4
Arizona	-7.6	50	16.9	1
Connecticut	234.9	1	-24.8	46
Delaware	-15.2	51	10.6	3
Kansas	11.9	14	3.0	5
Michigan	49.2	3	-41.2	51
Nebraska	82.0	2	-24.7	45
New York	43.6	4	-34.4	49
Wisconsin	-0.4	42	12.7	2

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Figure E

All Sole Proprietorship Returns: Growth Rate by Selected Region and State, Tax Years 2007–2009



Schedule C, which is calculated as gross receipts or sales (line 1) minus returns and allowances (line 2). Net profit or loss, from line 31 of Form 1040, Schedule C, equals gross income (line 7) minus total expenses (line 28) and expenses for business use of a home (line 30).

Sole Proprietorship Returns

The total number of sole proprietorship returns filed for the United States fell 1.9 percent, from 24,643,537 in 2007 to 24,179,615 in 2009 (Table 3). From 2007–2009 the Southwest was the only region that demonstrated growth with a 0.5-percent increase. Texas contributed to the growth in the Southwest region with a 2.0-percent increase over the period offsetting declines in the other three States in the region. The Plains region experienced the largest decline from 2007–2009, dropping 4.1 percent. Missouri, Minnesota, and Kansas contributed to the decline in the region with declines of 4.7 percent, 4.5 percent, and 4.0 percent, respectively (Figure E).

California, Texas, Florida, and New York, the four States with the most sole proprietorship returns filed from 2007–2009, accounted for 35.5 percent of the U.S.

total in 2009 (Figure F). Also, the number of sole proprietorship returns filed increased in five States (Louisiana, District of Columbia, Texas, Georgia, and Mississippi) from 2007–2009; the rest showed declines ranging from 0.1 percent to 7.0 percent.

Sole Proprietorship Gross Receipts

Nationally, total gross receipts (less returns and allowances) reported on sole proprietorship returns decreased 0.7 percent from 2007–2008 (Table 4) with the growth varying across regions. The Southwest region grew the most among the regions with a 4.7-percent increase, led by Oklahoma and Texas, while the Far West region declined the most with a 4.4-percent decrease led by Nevada and Oregon (Figure G).

Total gross receipts (less returns and allowances) declined another 11.0 percent nationally from 2008–2009 (Table 4). Every region and State in the nation had a negative growth rate with twenty-six States experiencing double-digit declines. Over this period, Wyoming showed the greatest percentage decrease (23.2 percent), followed by Oklahoma (18.7 percent), Tennessee (17.0

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Figure F

All Sole Proprietorship Returns: Percentage Shares of the United States, Tax Year 2009

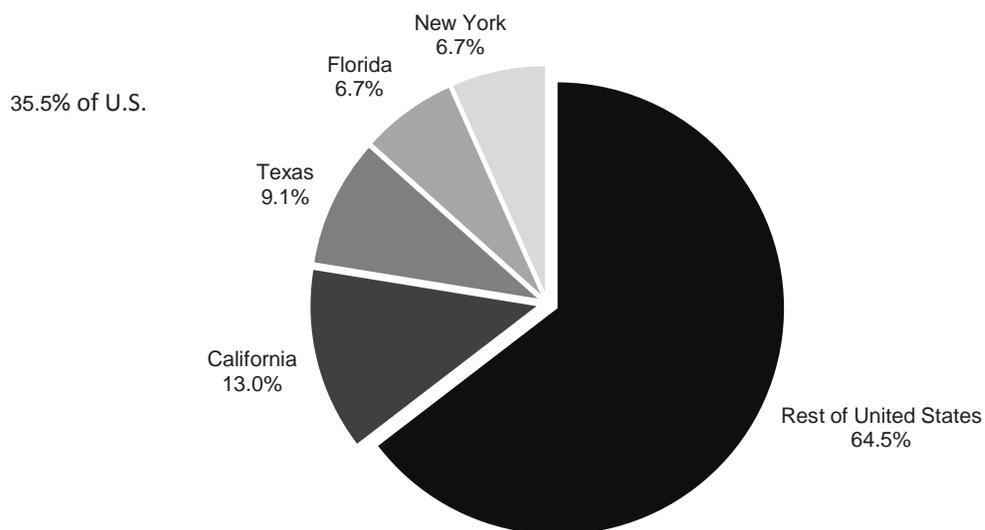
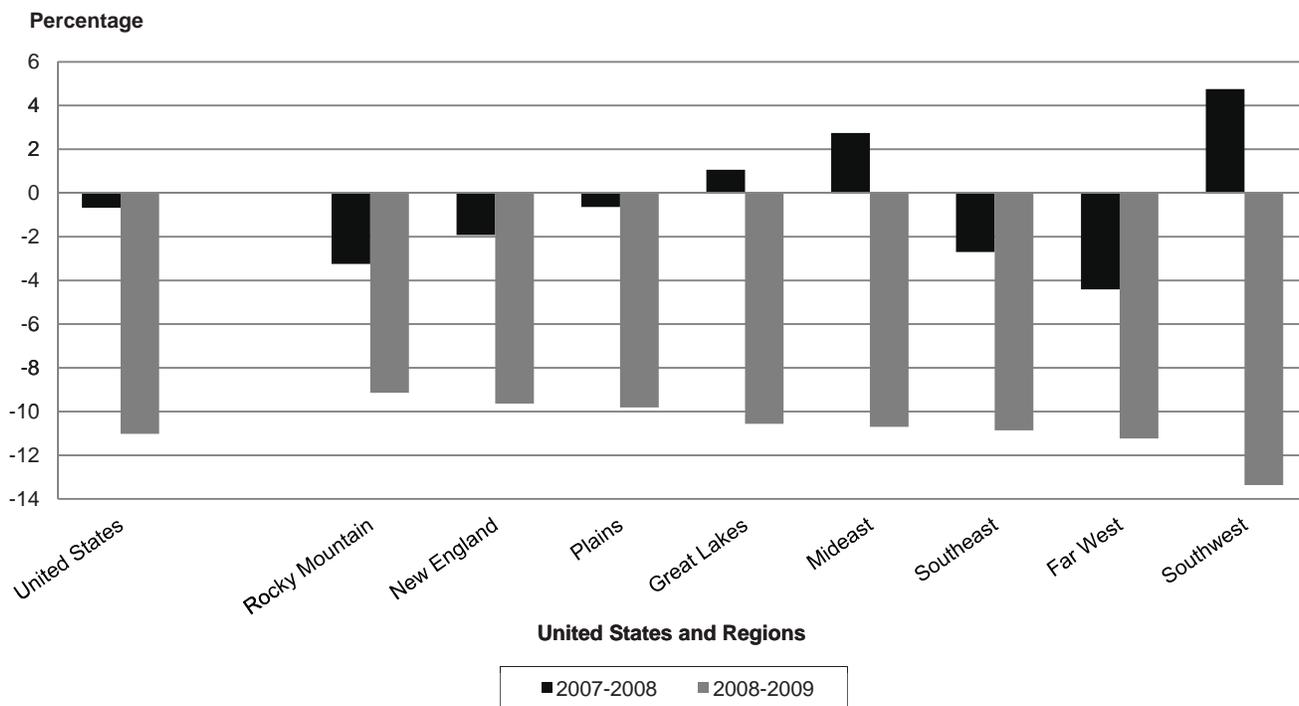


Figure G

Sole Proprietorship Gross Receipts by Region: Growth Rate, Tax Years 2007–2008 and 2008–2009



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percent), and Idaho (16.8 percent). While declines in Specialty Trade Contractors; Oil and Gas Extraction; and Securities, Commodity Contracts, and Other Financial Investments and Related Activities were common themes, the industrial mix driving each of these States differed. In the case of Wyoming, the decline was primarily the result of declines in Oil and Gas Extraction; Specialty Trade Contractors; and Construction of Buildings. In Oklahoma the decline was driven by declines in Oil and Gas Extraction and Securities, Commodity Contracts, and Other Financial Investments and Related Activities. For Tennessee the decline was primarily the result of declines in Securities, Commodity Contracts, and Other Financial Investments and Related Activities and Specialty Trade Contractors. In Idaho declines in Specialty Trade Contractors and Construction of Buildings were the major contributors to the overall State decline (Figure H).

Sole Proprietorship Net Profit or Loss

Net profit or loss reported on the sole proprietorship returns filed for the United States declined 4.5 percent in 2007–2008 and 4.0 percent in 2008–2009 (Table 5). The Rocky Mountain region showed the largest decline during both time periods, dropping 10.4 percent in 2007–2008 and 12.6 percent in 2008–2009. While all five States in the Rocky Mountain region showed

declines in both time periods, Idaho and Wyoming showed the largest double-digit drops in 2008–2009 (Figure I). In Idaho the decline was primarily due to declines in Food and Beverage Stores and Specialty Trade Contractors; in Wyoming it was primarily due to declines in Oil and Gas Extraction and Support Activities for Mining.

Louisiana and Arkansas were the only two States that experienced growth over both periods. Louisiana grew 1.6 percent in 2007–2008 and 7.7 percent in 2008–2009; Arkansas grew 7.8 percent and 1.9 percent, respectively for those same tax years. In the case of Louisiana, the growth was driven by increases in Personal and Laundry Services; Ambulatory Health Care Services; and Rental and Leasing Services. In Arkansas, increases in Ambulatory Health Care Services; Personal and Laundry Services; Transit and Ground Passenger Transportation; and Food Services and Drinking Places were the major contributors (Figure J).

Future Research

This article is part of a series examining reported partnership and sole proprietorship data across geographical areas. The findings supplement the statistics reported in current SOI publications. Future research will concentrate on illustrating industrial sector differences across geographical areas.

Figure H

Sole Proprietorship Gross Receipts by Selected State and Industry, Tax Years 2008–2009

[All figures are based on tabulated population extracts—money amounts are in thousands of current dollars]

Selected State and industry	Gross receipts (less returns and allowances)			
	2008	2009	Amount change, 2008-2009	Percentage change, 2008-2009
	(1)	(2)	(3)	(4)
Idaho	5,811,756	4,834,489	-977,267	-16.8
Specialty trade contractors	691,574	487,147	-204,427	-29.6
Construction of buildings	527,153	335,904	-191,249	-36.3
Tennessee	36,506,472	30,290,823	-6,215,649	-17.0
Securities, commodity contracts, & other financial investments and related activities	5,063,717	2,493,486	-2,570,231	-50.8
Specialty trade contractors	3,253,825	2,558,854	-694,971	-21.4
Oklahoma	17,524,033	14,240,356	-3,283,677	-18.7
Oil and gas extraction	1,347,759	701,857	-645,902	-47.9
Securities, commodity contracts, & other financial investments and related activities	848,599	258,220	-590,379	-69.6
Wyoming	2,701,884	2,075,383	-626,501	-23.2
Oil and gas extraction	181,782	93,271	-88,511	-48.7
Specialty trade contractors	287,386	213,340	-74,046	-25.8
Construction of buildings	173,124	109,861	-63,263	-36.5

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Figure I

Sole Proprietorship Net Profit or Loss: Growth Rate by Selected Region and State, Tax Years 2007–2008 and 2008–2009

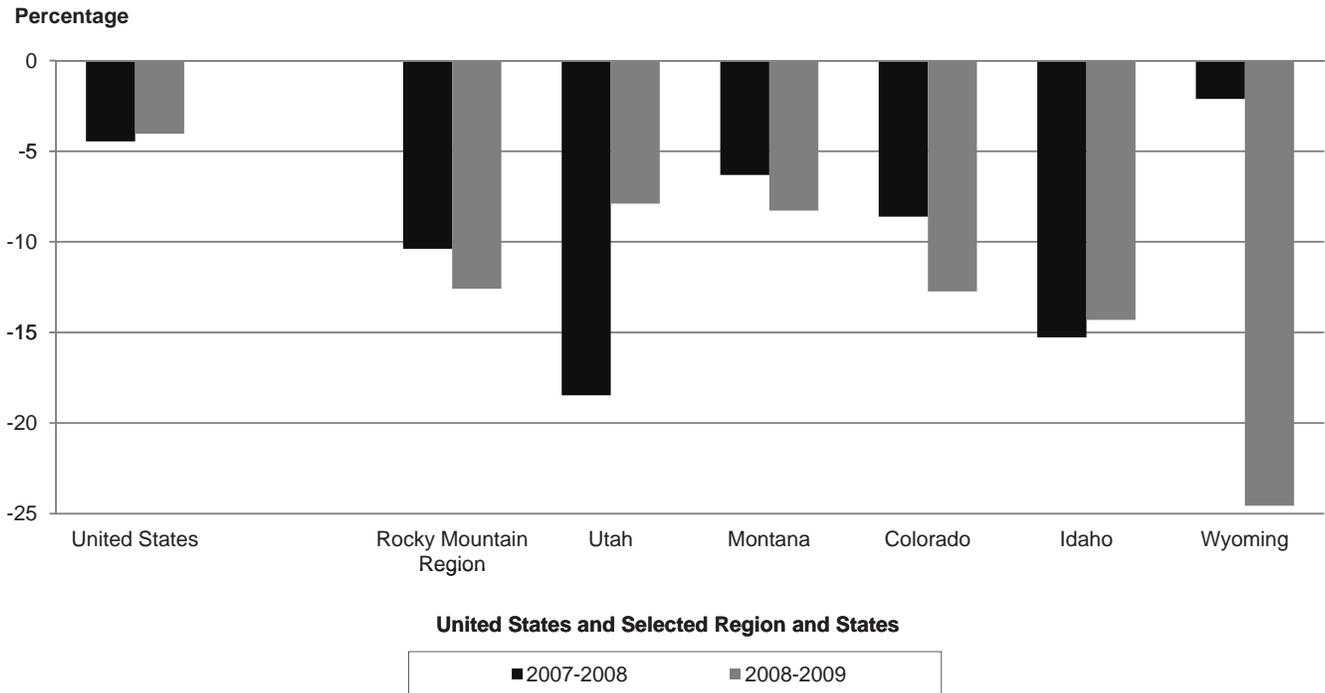


Figure J

Sole Proprietorship Net Profit or Loss by Selected State and Industry, Tax Years 2008–2009

[All figures are based on tabulated population extracts—money amounts are in thousands of current dollars]

Selected State and industry	Net profit or loss			
	2008	2009	Amount change, 2008–2009	Percent change, 2008–2009
	(1)	(2)	(3)	(4)
Louisiana	2,961,633	3,189,349	227,716	7.7
Personal and laundry services	217,562	240,716	23,154	10.6
Ambulatory health care services	602,085	621,967	19,882	3.3
Rental and leasing services	16,182	34,239	18,057	111.6
Arkansas	1,491,393	1,520,279	28,886	1.9
Ambulatory health care services	217,738	227,670	9,932	4.6
Personal and laundry services	109,290	119,039	9,749	8.9
Transit and ground passenger transportation	-5,331	1,510	6,841	128.3
Food services and drinking places	-68	6,018	6,086	8,950.0
Idaho	859,721	736,655	-123,066	-14.3
Food and beverage stores	1,957	-66,001	-67,958	-3,472.6
Specialty trade contractors	92,635	71,206	-21,429	-23.1
Wyoming	531,696	401,125	-130,571	-24.6
Oil and gas extraction	39,449	15,868	-23,581	-59.8
Support activities for mining	23,904	10,290	-13,614	-57.0

Partnership and Sole Proprietorship Data, by Region and State for Tax Years 2007–2009

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Table 1. Partnerships: Number of Returns, by Region and State, Tax Years 2007–2009

[All figures are based on tabulated population extracts]

Region and State	Number of returns			Percent cumulative change, 2007–2009
	2007	2008	2009	
	(1)	(2)	(3)	
United States, total	3,183,882	3,246,475	3,281,985	3.1
Southwest, total	411,290	423,620	430,080	4.6
Oklahoma	37,838	39,129	39,994	5.7
Texas	278,854	288,811	294,272	5.5
New Mexico	17,945	18,224	18,301	2.0
Arizona	76,653	77,456	77,513	1.1
Mideast, total	547,971	560,965	569,604	3.9
New Jersey	132,049	135,717	139,597	5.7
Delaware	13,055	13,335	13,757	5.4
Pennsylvania	112,829	115,882	118,065	4.6
District of Columbia	8,477	8,661	8,810	3.9
New York	219,644	224,986	226,766	3.2
Maryland	61,917	62,384	62,609	1.1
Rocky Mountain, total	193,875	198,696	201,366	3.9
Wyoming	11,256	11,818	12,100	7.5
Utah	58,442	60,310	61,583	5.4
Montana	16,004	16,413	16,649	4.0
Idaho	23,206	23,763	23,883	2.9
Colorado	84,967	86,392	87,151	2.6
Southeast, total	708,694	723,432	733,844	3.5
Louisiana	49,401	51,643	53,179	7.6
Florida	171,042	175,252	180,478	5.5
Mississippi	22,946	23,575	24,167	5.3
Virginia	74,645	76,016	77,195	3.4
Arkansas	25,334	25,568	26,194	3.4
South Carolina	42,804	43,611	44,191	3.2
Georgia	83,296	84,623	85,445	2.6
North Carolina	85,880	87,422	87,695	2.1
Alabama	41,437	42,388	42,225	1.9
Kentucky	37,817	38,286	38,463	1.7
Tennessee	61,721	62,549	62,208	0.8
West Virginia	12,371	12,499	12,404	0.3
Plains, total	219,386	223,844	226,832	3.4
South Dakota	10,987	11,472	11,769	7.1
North Dakota	9,348	9,772	9,938	6.3
Minnesota	56,440	57,400	58,511	3.7
Nebraska	20,675	21,154	21,415	3.6
Kansas	30,570	31,122	31,601	3.4
Missouri	60,048	61,066	61,740	2.8
Iowa	31,318	31,858	31,858	1.7
New England, total	162,968	165,523	166,739	2.3
Vermont	5,801	5,989	6,142	5.9
Maine	10,688	10,758	11,000	2.9
Massachusetts	61,209	62,446	62,909	2.8
New Hampshire	14,774	15,168	15,184	2.8
Rhode Island	9,894	9,973	10,127	2.4
Connecticut	60,602	61,189	61,377	1.3
Great Lakes, total	417,313	421,024	423,759	1.5
Ohio	106,074	107,541	108,870	2.6
Indiana	50,437	51,202	51,742	2.6
Illinois	104,761	106,280	107,452	2.6
Wisconsin	58,232	58,524	58,444	0.4
Michigan	97,809	97,477	97,251	-0.6
Far West, total	522,385	529,371	529,761	1.4
Hawaii	10,316	10,595	10,769	4.4
Alaska	6,307	6,417	6,552	3.9
Oregon	43,780	44,460	44,728	2.2
Washington	70,803	71,969	71,913	1.6
Nevada	44,352	45,244	45,006	1.5
California	346,827	350,686	350,793	1.1

NOTE: Regions are listed in this table based on the percentages shown in Column 4, from highest to lowest. Within each region, States are listed based on the percentages shown in Column 4, again from highest to lowest.

Partnership and Sole Proprietorship Data, by Region and State for Tax Years 2007–2009

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Table 2. Partnerships: Gross Receipts (Less Returns and Allowances), by Region and State, Tax Years 2007–2009

[All figures are based on tabulated population extracts—money amounts are in thousands of current dollars]

Region and State	Gross receipts (less returns and allowances)				
	2007	2008	2009	Percent change, 2007-2008	Percent change, 2008-2009
	(1)	(2)	(3)	(4)	(5)
United States, total	4,196,790,413	4,937,666,281	3,956,823,016	17.7	-19.9
Southeast, total	672,508,635	702,298,023	630,665,534	4.4	-10.2
Georgia	134,448,979	142,620,230	138,033,228	6.1	-3.2
South Carolina	21,698,759	21,013,419	19,604,139	-3.2	-6.7
Mississippi	13,441,462	13,806,156	12,537,613	2.7	-9.2
Virginia	51,470,586	58,164,053	52,816,512	13.0	-9.2
Tennessee	96,540,196	101,844,685	91,013,687	5.5	-10.6
Florida	153,920,203	149,572,373	133,662,721	-2.8	-10.6
West Virginia	5,424,921	7,396,581	6,588,390	36.3	-10.9
Louisiana	37,701,177	46,461,169	40,645,608	23.2	-12.5
North Carolina	69,500,912	70,467,670	61,595,601	1.4	-12.6
Alabama	29,731,866	33,039,608	28,660,812	11.1	-13.3
Kentucky	39,760,739	39,590,929	32,571,694	-0.4	-17.7
Arkansas	18,868,835	18,321,150	12,935,529	-2.9	-29.4
Far West, total	406,086,170	413,720,466	369,958,534	1.9	-10.6
Alaska	4,431,649	4,505,929	4,748,599	1.7	5.4
Washington	47,897,943	46,731,408	42,629,718	-2.4	-8.8
California	293,530,016	302,484,460	273,244,218	3.1	-9.7
Hawaii	7,826,887	7,751,662	6,544,230	-1.0	-15.6
Nevada	26,142,770	24,551,270	20,413,762	-6.1	-16.9
Oregon	26,256,905	27,695,737	22,378,007	5.5	-19.2
Plains, total	242,444,597	285,481,904	254,629,592	17.8	-10.8
Kansas	39,744,267	44,476,661	45,794,309	11.9	3.0
Iowa	22,999,758	26,184,875	26,011,028	13.8	-0.7
Missouri	76,615,206	78,736,710	72,058,449	2.8	-8.5
South Dakota	6,627,456	7,361,471	6,547,628	11.1	-11.1
Minnesota	59,948,570	65,264,357	56,325,575	8.9	-13.7
North Dakota	4,881,855	5,906,178	4,553,186	21.0	-22.9
Nebraska	31,627,485	57,551,652	43,339,417	82.0	-24.7
Great Lakes, total	572,816,114	618,944,636	546,323,325	8.1	-11.7
Wisconsin	33,851,033	33,723,223	38,013,212	-0.4	12.7
Ohio	259,472,142	260,349,569	248,824,311	0.3	-4.4
Illinois	159,914,267	166,169,598	153,770,821	3.9	-7.5
Indiana	44,961,740	47,400,030	40,317,752	5.4	-14.9
Michigan	74,616,932	111,302,216	65,397,229	49.2	-41.2
Rocky Mountain, total	147,751,131	167,394,405	136,553,732	13.3	-18.4
Idaho	28,488,526	29,844,311	26,403,981	4.8	-11.5
Montana	5,722,083	5,784,465	4,859,385	1.1	-16.0
Utah	33,438,522	34,795,120	27,931,848	4.1	-19.7
Colorado	74,942,896	90,951,901	72,738,036	21.4	-20.0
Wyoming	5,159,104	6,018,608	4,620,482	16.7	-23.2
New England, total	156,628,521	302,731,755	239,681,795	93.3	-20.8
Maine	4,198,887	4,456,581	4,234,031	6.1	-5.0
Rhode Island	6,553,096	6,749,013	6,267,733	3.0	-7.1
Vermont	1,865,826	2,179,419	1,954,955	16.8	-10.3
Massachusetts	74,191,780	82,126,415	70,161,420	10.7	-14.6
New Hampshire	11,543,690	12,052,108	10,273,790	4.4	-14.8
Connecticut	58,275,242	195,168,219	146,789,866	234.9	-24.8
Southwest, total	922,910,110	1,052,779,395	767,016,548	14.1	-27.1
Arizona	48,914,762	45,174,071	52,810,366	-7.6	16.9
New Mexico	9,201,642	9,355,951	8,608,237	1.7	-8.0
Texas	783,797,540	910,748,883	648,278,794	16.2	-28.8
Oklahoma	80,996,166	87,500,490	57,319,151	8.0	-34.5
Mideast, total	1,075,645,135	1,394,315,697	1,011,993,956	29.6	-27.4
Delaware	22,896,677	19,422,157	21,473,931	-15.2	10.6
Maryland	50,449,084	51,342,349	49,010,252	1.8	-4.5
District of Columbia	13,708,719	13,950,038	13,291,671	1.8	-4.7
New Jersey	162,551,997	166,407,712	152,976,281	2.4	-8.1
Pennsylvania	125,922,187	137,523,563	115,095,734	9.2	-16.3
New York	700,116,471	1,005,669,878	660,146,087	43.6	-34.4

NOTE: Regions are listed in this table based on the percentages shown in Column 5, from highest to lowest. Within each region, States are listed based on the percentages shown in Column 5, again from highest to lowest.

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Table 3. Sole Proprietorships: Number of Returns, by Region and State, Tax Years 2007–2009

[All figures are based on tabulated population extracts]

Region and State	Number of returns			Percent cumulative change, 2007–2009
	2007	2008	2009	
	(1)	(2)	(3)	
United States, total	24,643,537	24,276,712	24,179,615	-1.9
Southwest, total	3,046,276	3,034,038	3,061,362	0.5
Texas	2,146,364	2,154,324	2,188,706	2.0
Arizona	438,056	430,692	431,317	-1.5
New Mexico	149,984	147,283	144,277	-3.8
Oklahoma	311,872	301,739	297,062	-4.7
Southeast, total	6,229,772	6,160,932	6,161,545	-1.1
Louisiana	339,372	346,616	354,358	4.4
Georgia	850,584	846,589	855,704	0.6
Mississippi	216,709	217,118	217,682	0.4
Florida	1,621,627	1,609,159	1,619,217	-0.1
South Carolina	330,734	328,831	325,827	-1.5
Virginia	578,234	571,063	569,252	-1.6
Tennessee	543,334	535,443	532,186	-2.1
Alabama	364,580	360,350	355,761	-2.4
North Carolina	739,910	720,909	715,148	-3.3
Kentucky	313,640	303,964	300,685	-4.1
Arkansas	220,593	213,662	211,109	-4.3
West Virginia	110,455	107,228	104,616	-5.3
Mideast, total	3,748,293	3,717,209	3,689,783	-1.6
District of Columbia	48,240	49,109	50,344	4.4
New York	1,626,948	1,620,758	1,615,984	-0.7
New Jersey	644,496	639,358	635,702	-1.4
Maryland	498,555	492,923	488,803	-2.0
Pennsylvania	873,567	860,523	845,724	-3.2
Delaware	56,487	54,538	53,226	-5.8
Great Lakes, total	3,376,969	3,315,677	3,294,738	-2.4
Illinois	974,303	955,703	955,689	-1.9
Ohio	824,906	811,100	806,507	-2.2
Michigan	745,559	734,535	728,188	-2.3
Indiana	436,443	426,773	423,146	-3.0
Wisconsin	395,758	387,566	381,208	-3.7
Far West, total	4,372,762	4,269,682	4,252,297	-2.8
Nevada	182,731	177,447	179,209	-1.9
California	3,211,650	3,137,679	3,137,379	-2.3
Oregon	309,664	303,032	297,681	-3.9
Washington	490,700	477,880	468,624	-4.5
Alaska	65,818	63,968	62,787	-4.6
Hawaii	112,199	109,676	106,617	-5.0
Rocky Mountain, total	961,783	938,280	926,591	-3.7
Colorado	470,478	458,931	456,436	-3.0
Utah	206,128	201,681	199,822	-3.1
Wyoming	50,498	49,730	48,344	-4.3
Idaho	136,699	132,682	129,453	-5.3
Montana	97,980	95,256	92,536	-5.6
New England, total	1,240,842	1,216,556	1,194,412	-3.7
Massachusetts	538,517	530,292	523,137	-2.9
Rhode Island	78,238	77,249	75,799	-3.1
Connecticut	295,684	290,590	285,954	-3.3
Vermont	70,080	69,132	67,710	-3.4
New Hampshire	123,997	120,371	116,919	-5.7
Maine	134,326	128,922	124,893	-7.0
Plains, total	1,666,840	1,624,338	1,598,887	-4.1
South Dakota	71,974	70,835	70,144	-2.5
Nebraska	148,032	145,079	143,460	-3.1
Iowa	246,319	240,251	237,854	-3.4
North Dakota	56,534	55,570	54,480	-3.6
Kansas	226,107	219,551	216,995	-4.0
Minnesota	451,840	442,331	431,644	-4.5
Missouri	466,034	450,721	444,310	-4.7

NOTE: Regions are listed in this table based on the percentages shown in Column 4, from highest to lowest. Within each region, States are listed based on the percentages shown in Column 4, again from highest to lowest.

Partnership and Sole Proprietorship Data, by Region and State for Tax Years 2007–2009

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Table 4. Sole Proprietorships: Gross Receipts (Less Returns and Allowances), by Region and State, Tax Years 2007–2009

[All figures are based on tabulated population extracts—money amounts are in thousands of current dollars]

Region and State	Gross receipts (less returns and allowances)				
	2007	2008	2009	Percent change, 2007–2008	Percent change, 2008–2009
	(1)	(2)	(3)	(4)	(5)
United States, total	1,205,229,264	1,197,034,846	1,065,136,462	-0.7	-11.0
Rocky Mountain, total	40,962,329	39,630,515	36,009,576	-3.3	-9.1
Colorado	19,813,999	19,891,054	19,502,415	0.4	-2.0
Montana	4,662,120	4,475,168	3,907,673	-4.0	-12.7
Utah	7,353,103	6,750,653	5,689,616	-8.2	-15.7
Idaho	6,427,008	5,811,756	4,834,489	-9.6	-16.8
Wyoming	2,706,099	2,701,884	2,075,383	-0.2	-23.2
New England, total	73,090,059	71,690,029	64,776,138	-1.9	-9.6
New Hampshire	8,391,998	8,045,906	7,800,889	-4.1	-3.0
Maine	6,617,341	6,394,817	5,828,681	-3.4	-8.9
Rhode Island	3,648,865	3,553,376	3,189,556	-2.6	-10.2
Massachusetts	29,192,883	28,568,111	25,560,248	-2.1	-10.5
Connecticut	21,704,484	21,659,534	19,348,259	-0.2	-10.7
Vermont	3,534,488	3,468,285	3,048,505	-1.9	-12.1
Plains, total	73,690,707	73,215,414	66,032,904	-0.6	-9.8
North Dakota	2,600,171	2,851,011	2,626,983	9.6	-7.9
Iowa	10,836,267	10,829,016	9,920,691	-0.1	-8.4
Missouri	21,739,672	20,686,352	18,867,007	-4.8	-8.8
Kansas	10,880,678	11,335,743	10,280,292	4.2	-9.3
Nebraska	6,088,201	6,181,051	5,572,927	1.5	-9.8
South Dakota	3,737,711	3,760,578	3,328,209	0.6	-11.5
Minnesota	17,808,007	17,571,663	15,436,795	-1.3	-12.1
Great Lakes, total	136,217,041	137,666,633	123,132,708	1.1	-10.6
Indiana	16,565,933	15,912,905	14,520,042	-3.9	-8.8
Michigan	27,697,258	27,383,816	24,957,171	-1.1	-8.9
Ohio	36,074,950	35,882,803	32,648,560	-0.5	-9.0
Wisconsin	19,611,255	19,618,513	17,575,493	0.0	-10.4
Illinois	36,267,645	38,868,596	33,431,442	7.2	-14.0
Mideast, total	191,361,775	196,609,357	175,568,231	2.7	-10.7
District of Columbia	1,818,517	1,966,643	1,897,733	8.1	-3.5
Maryland	20,344,200	19,719,574	18,434,276	-3.1	-6.5
Delaware	2,338,012	2,290,447	2,114,359	-2.0	-7.7
Pennsylvania	48,762,651	47,712,610	42,955,721	-2.2	-10.0
New Jersey	39,816,853	41,960,156	37,495,849	5.4	-10.6
New York	78,281,542	82,959,927	72,670,293	6.0	-12.4
Southeast, total	270,282,953	262,977,066	234,425,797	-2.7	-10.9
Louisiana	15,998,992	17,990,334	17,132,408	12.4	-4.8
Virginia	25,027,389	24,595,857	22,637,804	-1.7	-8.0
Florida	53,077,592	51,813,336	47,247,782	-2.4	-8.8
Kentucky	15,057,981	13,579,158	12,374,028	-9.8	-8.9
West Virginia	6,100,055	6,081,470	5,533,511	-0.3	-9.0
Georgia	31,798,117	28,934,019	26,190,552	-9.0	-9.5
Mississippi	11,345,904	11,112,306	10,025,513	-2.1	-9.8
Alabama	17,479,676	16,939,816	15,196,596	-3.1	-10.3
South Carolina	18,101,702	14,814,213	13,024,192	-18.2	-12.1
Arkansas	9,737,111	9,594,254	8,434,952	-1.5	-12.1
North Carolina	32,778,981	31,015,831	26,337,636	-5.4	-15.1
Tennessee	33,779,453	36,506,472	30,290,823	8.1	-17.0
Far West, total	265,512,799	253,816,258	225,324,648	-4.4	-11.2
Nevada	11,158,606	10,346,869	9,891,532	-7.3	-4.4
Alaska	3,793,547	3,730,924	3,532,049	-1.7	-5.3
Hawaii	5,699,114	5,517,025	5,038,681	-3.2	-8.7
Washington	26,555,207	25,500,092	23,097,527	-4.0	-9.4
Oregon	15,745,648	14,774,424	13,221,237	-6.2	-10.5
California	202,560,677	193,946,924	170,543,622	-4.3	-12.1
Southwest, total	154,111,601	161,429,574	139,866,460	4.7	-13.4
Arizona	23,003,027	20,022,773	17,938,114	-13.0	-10.4
Texas	108,315,947	117,076,396	102,007,791	8.1	-12.9
New Mexico	6,916,558	6,806,372	5,680,199	-1.6	-16.5
Oklahoma	15,876,069	17,524,033	14,240,356	10.4	-18.7

NOTE: Regions are listed in this table based on the percentages shown in Column 5, from highest to lowest. Within each region, States are listed based on the percentages shown in Column 5, again from highest to lowest.

Partnership and Sole Proprietorship Data, by Region and State for Tax Years 2007–2009

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Table 5. Sole Proprietorships: Net Profit or Loss, by Region and State, Tax Years 2007–2009

[All figures are based on tabulated population extracts—money amounts are in thousands of current dollars]

Region and State	Net profit or loss				
	2007	2008	2009	Percent change, 2007–2008	Percent change, 2008–2009
	(1)	(2)	(3)	(4)	(5)
United States, total	263,112,892	251,377,502	241,221,676	-4.5	-4.0
Southeast, total	52,643,465	48,979,009	48,808,124	-7.0	-0.3
Louisiana	2,914,721	2,961,633	3,189,349	1.6	7.7
Georgia	5,254,238	4,402,989	4,635,064	-16.2	5.3
Arkansas	1,384,072	1,491,393	1,520,279	7.8	1.9
Florida	13,169,232	12,274,439	12,454,407	-6.8	1.5
Virginia	6,714,999	6,124,602	6,192,882	-8.8	1.1
Tennessee	6,310,007	5,830,165	5,840,453	-7.6	0.2
Alabama	2,723,784	2,558,498	2,538,924	-6.1	-0.8
Mississippi	1,807,696	1,723,348	1,703,944	-4.7	-1.1
West Virginia	1,099,744	1,158,557	1,137,626	5.3	-1.8
South Carolina	2,653,862	2,314,244	2,264,920	-12.8	-2.1
Kentucky	2,621,849	2,575,150	2,442,530	-1.8	-5.1
North Carolina	5,989,261	5,563,991	4,887,746	-7.1	-12.2
Great Lakes, total	31,028,768	30,113,533	29,494,041	-2.9	-2.1
Michigan	6,067,064	5,870,914	5,905,309	-3.2	0.6
Ohio	8,005,443	7,426,642	7,439,061	-7.2	0.2
Indiana	3,868,875	3,576,276	3,492,835	-7.6	-2.3
Illinois	9,700,863	9,919,162	9,560,248	2.3	-3.6
Wisconsin	3,386,523	3,320,539	3,096,588	-1.9	-6.7
Far West, total	58,212,526	52,930,282	51,172,357	-9.1	-3.3
Oregon	3,270,594	2,594,940	2,752,722	-20.7	6.1
Nevada	1,694,260	1,443,799	1,430,238	-14.8	-0.9
Alaska	817,843	798,932	782,435	-2.3	-2.1
California	44,719,051	41,084,539	39,602,519	-8.1	-3.6
Washington	6,431,778	5,753,403	5,452,244	-10.5	-5.2
Hawaii	1,279,000	1,254,669	1,152,199	-1.9	-8.2
Plains, total	14,314,762	13,778,443	13,163,918	-3.7	-4.5
Nebraska	1,063,301	1,045,142	1,045,268	-1.7	0.0
North Dakota	524,759	545,444	538,931	3.9	-1.2
Missouri	3,937,126	3,627,438	3,571,259	-7.9	-1.5
Iowa	1,975,971	1,920,460	1,871,729	-2.8	-2.5
South Dakota	587,237	611,948	578,592	4.2	-5.5
Minnesota	4,088,184	3,890,132	3,609,499	-4.8	-7.2
Kansas	2,138,184	2,137,879	1,948,640	0.0	-8.9
Mideast, total	50,248,714	48,998,456	46,655,215	-2.5	-4.8
Maryland	4,985,820	4,783,100	4,682,242	-4.1	-2.1
New Jersey	10,393,304	9,880,661	9,665,648	-4.9	-2.2
District of Columbia	812,100	865,401	842,298	6.6	-2.7
New York	22,188,035	22,022,397	21,087,091	-0.7	-4.2
Pennsylvania	11,297,641	10,911,181	9,911,000	-3.4	-9.2
Delaware	571,814	535,716	466,936	-6.3	-12.8
New England, total	19,372,088	18,350,723	17,375,227	-5.3	-5.3
Maine	1,281,996	1,187,367	1,152,226	-7.4	-3.0
Vermont	736,305	700,848	672,882	-4.8	-4.0
Massachusetts	8,712,875	8,386,167	7,964,504	-3.7	-5.0
New Hampshire	1,840,449	1,719,276	1,621,907	-6.6	-5.7
Rhode Island	1,036,092	978,452	918,905	-5.6	-6.1
Connecticut	5,764,371	5,378,613	5,044,803	-6.7	-6.2
Southwest, total	28,823,320	30,637,112	27,918,576	6.3	-8.9
Arizona	3,021,710	3,278,868	3,219,815	8.5	-1.8
New Mexico	1,268,243	1,197,957	1,109,073	-5.5	-7.4
Texas	21,855,945	23,429,649	21,550,013	7.2	-8.0
Oklahoma	2,677,422	2,730,638	2,039,675	2.0	-25.3
Rocky Mountain, total	8,469,249	7,589,944	6,634,218	-10.4	-12.6
Utah	1,378,444	1,123,849	1,035,202	-18.5	-7.9
Montana	795,178	744,997	683,297	-6.3	-8.3
Colorado	4,737,831	4,329,681	3,777,939	-8.6	-12.7
Idaho	1,014,640	859,721	736,655	-15.3	-14.3
Wyoming	543,156	531,696	401,125	-2.1	-24.6

NOTE: Regions are listed in this table based on the percentages shown in Column 5, from highest to lowest. Within each region, States are listed based on the percentages shown in Column 5, again from highest to lowest.